



Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

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MEMORANDUM

TO: Budget Committee
School Board

FROM: Kristie LaPlante, Business Administrator
Peter Weaver, Superintendent

SUBJECT: 5th Draft FY27 Budget

DATE: January 20, 2026

The 5th Draft of the FY27 Operating Budget being discussed at the January 20, 2026, Joint Session is \$16,22,0977. This is a ***net increase of \$68,122 from the 4th Draft that*** was reviewed and discussed on December 3, 2025. The 5th Draft of the FY27 Operating Budget reflects an increase of 3.58%, or \$560,769 from the approved FY26 Operating Budget:

Transportation (net decrease of \$61,579) – the District partnered with the Milford School District to create a comprehensive Request for Proposal (RFP) for student transportation for the 2026-2029 school years. The RFP offered vendors the opportunity to bid on Regular to/from, in-District Special Education, out-of-District Special Education, Athletics, Extra-curricular/Field Trips, Homeless Transportation, and CTE Transportation.

The RFP was sent to qualifying transportation vendors and was posted on each District's website. We received three bids for Regular to/from Transportation (including Athletics, Extra-curricular, Homeless, CTE) and five bids for Special Education Transportation needs. Of the five bids for Special Education Transportation needs, we narrowed the qualifying bids to three.

To achieve the best service for our students and most financially responsible contract, our District intends to negotiate a final contract with the vendor selected by Milford. As of January 16th, Milford has not finalized which vendor they will utilize. As such, the 5th Draft of our FY27 Operating Budget reflects our maximum exposure between the two probable vendors to ensure our budget can fully support our Transportation needs. It is important to note that budgeting our maximum exposure figures, the District will save *a minimum of \$24,809* on Transportation expenses from our current FY26 Budget.

The following are Transportation-related changes in the 5th Draft of the FY27 Operating Budget:

- Lines 163, 186, 241 – Field Trip Transportation – net *increase* of \$2,000 from the 4th Draft
 - Field Trip Transportation is estimated based on 170 driving hours and 2,100 miles for the three schools.

- Line 243 – CTE Transportation – decrease of \$29,975 from the 4th Draft
 - The District and/or parents provide transportation to CTE programs; this is the cost for Transportation from CTE programs back to WLC.
- Line 245 – Athletics Transportation – net *increase* of \$5,685 from the 4th Draft
 - Athletics Transportation covers our Middle School and High School athletics programs that require the use of 3rd party transportation. Athletics Transportation is estimated based on a combined 465 driving hours and 6,250 miles for our Middle School and High School athletics programs.
- Lines 403, 404, 405 – Regular to/from Transportation – net decrease of \$38,924 from the 4th Draft
 - Cover in-District home to school student transportation
- Lines 406, 407, 408 – Special Education Transportation – net decrease of \$365 from the 4th Draft
 - Covers in-District, out-of-District, Bus Monitors, Summer Program

Facilities (net increase of \$20,000) – Based on required repairs since the heating season began, the Facilities Manager has added net \$20,000 between FRES and WLC to address any similar concerns next season:

- Line 52 – FRES Building Repairs & Maintenance – increase \$4,000 from the 4th Draft
- Line 54 – WLC Building Repairs & Maintenance – increase \$16,000 from the 4th Draft

Salaries/Employer Taxes/Employer Benefits (net increase of \$9,697) – In a subsequent review of updated staffing, adding net \$9,697 in Salaries/Employer Taxes/Employer Benefits:

- Lines 246, 247, 248 – WLC Salaries/Employer Taxes/Employer Benefits – net increase of \$4,935 from the 4th Draft
- Lines 343, 344, 345 – Special Education Salaries/Employer Taxes/Employer Benefits – net increase of \$4,762 from the 4th Draft

Special Education Out of District Tuition (net increase of \$100,000) – The Special Education Department has identified additional student needs that will require Out of District placement in the 2026-2027 School Year from when the budget was developed in August 2025:

- Line 295 – FRES Private Out of District Tuition – increase of \$100,000 from the 4th Draft
- No additional Out of District Special Education Transportation costs are anticipated from what is currently budgeted

Open Enrollment (net increase of \$4) – If voters do not restrict the number of students who can attend other schools (“LEAs”) under Open Enrollment at 0, the District is required to pay 80% of our cost per pupil per student attending public schools in other Districts. At a minimum, the District is legally required to budget \$1 per school for out of District Open Enrollment tuition.

- Lines 136 & 167 – Created new accounts and added \$1 to both FRES and LCS “Tuition to LEAs”
- Line 191- Created a new account and added \$2 (\$1 for Middle School, \$1 for High School) for WLC “Tuition to LEAs”
- If voters do not restrict the number of students who can attend other schools under Open Enrollment, this will be grossly under budgeted. Based on the current law and our current per pupil cost, the District would need to pay roughly \$20,710 per student.

Aside from the Operating Budget Warrant Article, there is a reduction of \$82,000 for the ***Building & Roadways Capital Reserve Fund Warrant Article*** in the 5th Draft (line 417). Since the 1st Draft of the FY27 Budget, the FY27 funding was earmarked at \$272,000 with the notation “FY27 is a place holder for bottom line comparison”. Following the Facilities Committee’s December 15th meeting, the Committee recommended, and the School Board voted to fund FY27 at \$190,000 based on the following:

- The existing CIP projections called for \$236,000 for the FY27 Warrant Article.
- \$8,811 savings in the WLC Parking Lot project (\$188,000 budgeted; \$179,189 actual cost)
- \$6,138 savings in the WLCT VCT Tile Replacement Phase I project (\$55,000 budgeted; \$48,862 actual cost)
- \$14,415 savings in the WLC Art Room project (\$40,000 budget, \$25,585 actual cost)

This adjustment will have no long-term negative impact on funding in subsequent years.