

Wilton-Lyndeborough Cooperative School District  
FY27 Budget - 6th Draft  
As Finalized by Budget Committee 01.20.26

|      |                        |      |     |     |  |                                                     |  |  |  | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES | Compare FY27 5th Draft to FY26 Budget                                                                   |    |   |  |  |  |  |
|------|------------------------|------|-----|-----|--|-----------------------------------------------------|--|--|--|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|-------|---------------------------------------------------------------------------------------------------------|----|---|--|--|--|--|
| Line | BUSINESS OFFICE        |      |     |     |  |                                                     |  |  |  |             |             |             |             |             |                  |                  |                  |       | NOTES                                                                                                   | \$ | % |  |  |  |  |
| 1    | 04                     | 2313 | 580 | 01  |  | BUSOFF - Treasurer Mileage Reimbursement            |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
| 2    | 04                     | 2313 | 810 | 01  |  | BUSOFF - Treasurer Dues, Fees, Membership           |  |  |  |             |             |             |             |             |                  |                  |                  |       | NHGFOA                                                                                                  |    |   |  |  |  |  |
| 3    | 04                     | 2410 | 290 | 01  |  | SAU - Principial Professional Development           |  |  |  |             |             |             |             |             |                  |                  |                  |       | This line is now apportioned in each building (starting in FY26)                                        |    |   |  |  |  |  |
| 4    | 04                     | 2510 | 290 | 01  |  | BUSOFF - Professional Development                   |  |  |  |             |             |             |             |             |                  |                  |                  |       | PD, Classes for two staff members                                                                       |    |   |  |  |  |  |
| 5    | 04                     | 2510 | 330 | 01  |  | BUSOFF - Professional Services                      |  |  |  |             |             |             |             |             |                  |                  |                  |       | As needed specialty Assistance                                                                          |    |   |  |  |  |  |
| 6    | 04                     | 2510 | 331 | 01  |  | BUSOFF - Fiscal Contract Services                   |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
| 7    | 04                     | 2510 | 534 | 01  |  | BUSOFF - Postage and meter rental                   |  |  |  |             |             |             |             |             |                  |                  |                  |       | Apportioned cost of postage meter, postage for mailing payments                                         |    |   |  |  |  |  |
| 8    | 04                     | 2510 | 550 | 01  |  | BUSOFF - Printing                                   |  |  |  |             |             |             |             |             |                  |                  |                  |       | In the event we need out of office printing done. In FY26 this will be used for compliance with HB 1265 |    |   |  |  |  |  |
| 9    | 04                     | 2510 | 580 | 01  |  | BUSOFF - Travel, Conference, Mileage Reimburse      |  |  |  |             |             |             |             |             |                  |                  |                  |       | Mileage reimbursement, conference registrationf ees                                                     |    |   |  |  |  |  |
| 10   | 04                     | 2510 | 610 | 01  |  | BUSOFF - Office Supplies & Materials                |  |  |  |             |             |             |             |             |                  |                  |                  |       | Folders, paper, labels, pens/pencils, binder clips, checks, etc                                         |    |   |  |  |  |  |
| 11   | 04                     | 2510 | 810 | 01  |  | BUSOFF - Dues, Fees, Membership                     |  |  |  |             |             |             |             |             |                  |                  |                  |       | NHASBO, resource materials, misc. if needed                                                             |    |   |  |  |  |  |
| 12   | 04                     | 2510 | 890 | 01  |  | BUSOFF - Financial Audit                            |  |  |  |             |             |             |             |             |                  |                  |                  |       | Annual audit                                                                                            |    |   |  |  |  |  |
| 13   | 04                     | 5110 | 910 | 11  |  | BUSOFF - FRES Bond - Principal                      |  |  |  |             |             |             |             |             |                  |                  |                  |       | Per Bond docs                                                                                           |    |   |  |  |  |  |
| 14   | 04                     | 5120 | 830 | 11  |  | BUSOFF - FRES Bond - Interest                       |  |  |  |             |             |             |             |             |                  |                  |                  |       | Per Bond docs                                                                                           |    |   |  |  |  |  |
| 15   |                        | 5221 | 930 | 00  |  | BUSOFF - Transfer to Food Service Fund              |  |  |  |             |             |             |             |             |                  |                  |                  |       | FY25 Actual has been finalizied                                                                         |    |   |  |  |  |  |
|      |                        |      |     |     |  |                                                     |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
|      |                        |      |     |     |  |                                                     |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
| 16   |                        |      |     |     |  | Salaries                                            |  |  |  |             |             |             |             |             |                  |                  |                  |       | 2.25 FTE in Business Office (1.0 Business Administrator, 1.0 PR/HR, .25 AP), District Treasurer         |    |   |  |  |  |  |
| 17   |                        |      |     |     |  | Employer Taxes (Fica/Medi, UC, WC)                  |  |  |  |             |             |             |             |             |                  |                  |                  |       | Draft 4 - Revised UC calculation, revised WC rate (.035%)                                               |    |   |  |  |  |  |
| 18   |                        |      |     |     |  | Employer Benefits (Health, Dental, ADD, Life, NHRS) |  |  |  |             |             |             |             |             |                  |                  |                  |       | Avg Health Increase - 34.6%; Dental Increase - 6%                                                       |    |   |  |  |  |  |
|      |                        |      |     |     |  | Subtotal - Business Office                          |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
|      |                        |      |     |     |  |                                                     |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
|      | CURRICULUM COORDINATOR |      |     |     |  |                                                     |  |  |  |             |             |             |             |             |                  |                  |                  |       | NOTES                                                                                                   | \$ | % |  |  |  |  |
| 19   | 04                     | 2212 | 290 | 01  |  | CURR - Cooridnator Professional Development         |  |  |  |             |             |             |             |             |                  |                  |                  |       | CMTC (\$600), NHSAA Conference (\$400)                                                                  |    |   |  |  |  |  |
| 20   | 04                     | 2212 | 290 | 11  |  | CURR - FRES Curriculum Development PD               |  |  |  |             |             |             |             |             |                  |                  |                  |       | Includes i-Ready PD                                                                                     |    |   |  |  |  |  |
| 21   | 04                     | 2212 | 290 | 12  |  | CURR - LCS Curriculum Development PD                |  |  |  |             |             |             |             |             |                  |                  |                  |       | Includes i-Ready PD                                                                                     |    |   |  |  |  |  |
| 22   | 04                     | 2212 | 290 | WLC |  | CURR - WLC Curriculum Development PD                |  |  |  |             |             |             |             |             |                  |                  |                  |       | Includes i-Ready PD                                                                                     |    |   |  |  |  |  |
| 23   | 04                     | 2212 | 321 | 01  |  | CURR - Coordinator CSP                              |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
| 24   | 04                     | 2212 | 322 | 11  |  | CURR - FRES Contracted Professional Development     |  |  |  |             |             |             |             |             |                  |                  |                  |       | Behavior Management PD                                                                                  |    |   |  |  |  |  |
| 25   | 04                     | 2212 | 322 | 12  |  | CURR - LCS Contracted Professional Development      |  |  |  |             |             |             |             |             |                  |                  |                  |       | Behavior Management PD                                                                                  |    |   |  |  |  |  |
| 26   | 04                     | 2212 | 322 | WLC |  | CURR - WLC Contracted Professional Development      |  |  |  |             |             |             |             |             |                  |                  |                  |       | 01.20.26 - BC voted to reduce to \$1,000<br>Includes additional funding for Behavior Management PD      |    |   |  |  |  |  |
| 27   | 04                     | 2212 | 580 | 01  |  | CURR - Coordinator Mileage Reimbursement            |  |  |  |             |             |             |             |             |                  |                  |                  |       | Traveling between the buildings                                                                         |    |   |  |  |  |  |
| 28   | 04                     | 2212 | 610 | 01  |  | CURR - Coordinator Supplies & Materials             |  |  |  |             |             |             |             |             |                  |                  |                  |       | chart paper, pens, etc.                                                                                 |    |   |  |  |  |  |
| 29   | 04                     | 2212 | 649 | 01  |  | CURR - Coordinator Prof. Books & Publications       |  |  |  |             |             |             |             |             |                  |                  |                  |       | Books for leadership bookstudy (assessment)                                                             |    |   |  |  |  |  |
| 30   | 04                     | 2212 | 649 | 11  |  | CURR - FRES Professional Books & Publications       |  |  |  |             |             |             |             |             |                  |                  |                  |       | Books for elementary book study (classroom management)                                                  |    |   |  |  |  |  |
| 31   | 04                     | 2212 | 649 | 12  |  | CURR - LCS Professional Books & Publications        |  |  |  |             |             |             |             |             |                  |                  |                  |       | Books for play-based learning book study                                                                |    |   |  |  |  |  |
| 32   | 04                     | 2212 | 649 | WLC |  | CURR - WLC Professional Books & Publications        |  |  |  |             |             |             |             |             |                  |                  |                  |       | Books for assessment book study                                                                         |    |   |  |  |  |  |
| 33   | 04                     | 2212 | 810 | 01  |  | CURR - Coordinator Dues, Fees, Membership           |  |  |  |             |             |             |             |             |                  |                  |                  |       | NHASS Membership                                                                                        |    |   |  |  |  |  |
|      |                        |      |     |     |  |                                                     |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
|      |                        |      |     |     |  |                                                     |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
| 34   |                        |      |     |     |  | Salaries                                            |  |  |  |             |             |             |             |             |                  |                  |                  |       | .8 FTE Curriculum Coordinator (~32 hrs/week), Curriculum Work stipends for teachers                     |    |   |  |  |  |  |
| 35   |                        |      |     |     |  | Employer Taxes (Fica/Medi, UC, WC)                  |  |  |  |             |             |             |             |             |                  |                  |                  |       | Draft 4 - Revised UC calculation, revised WC rate (.035%)                                               |    |   |  |  |  |  |
| 36   |                        |      |     |     |  | Employer Benefits (Health, Dental, ADD, Life, NHRS) |  |  |  |             |             |             |             |             |                  |                  |                  |       | Avg Health Increase - 34.6%; Dental Increase - 6%                                                       |    |   |  |  |  |  |
|      |                        |      |     |     |  | Subtotal - Curriculum Coordinator                   |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
|      |                        |      |     |     |  |                                                     |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
|      | FACILITIES             |      |     |     |  |                                                     |  |  |  |             |             |             |             |             |                  |                  |                  |       | NOTES                                                                                                   | \$ | % |  |  |  |  |
| 37   | 04                     | 2620 | 290 | 01  |  | FAC - Professional Development                      |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
| 38   | 04                     | 2620 | 330 | 01  |  | FAC - Staffing Agency                               |  |  |  |             |             |             |             |             |                  |                  |                  |       |                                                                                                         |    |   |  |  |  |  |
| 39   | 04                     | 2620 | 411 | 11  |  | FAC - FRES Water/Sewer                              |  |  |  |             |             |             |             |             |                  |                  |                  |       | Town of Wilton - water/sewer                                                                            |    |   |  |  |  |  |
| 40   | 04                     | 2620 | 411 | WLC |  | FAC - WLC Water/Sewer                               |  |  |  |             |             |             |             |             |                  |                  |                  |       | Town of Wilton - water/sewer, also includes water charges for athletics                                 |    |   |  |  |  |  |
| 41   | 04                     | 2620 | 421 | 11  |  | FAC - FRES Disposal Services                        |  |  |  |             |             |             |             |             |                  |                  |                  |       | Trash removal                                                                                           |    |   |  |  |  |  |
| 42   | 04                     | 2620 | 421 | 12  |  | FAC - LCS Disposal Services                         |  |  |  |             |             |             |             |             |                  |                  |                  |       | Trash removal                                                                                           |    |   |  |  |  |  |
| 43   | 04                     | 2620 | 421 | WLC |  | FAC - WLC Disposal Services                         |  |  |  |             |             |             |             |             |                  |                  |                  |       | Trash removal                                                                                           |    |   |  |  |  |  |
| 44   | 04                     | 2620 | 422 | 11  |  | FAC - FRES Snow Plowing Services                    |  |  |  |             |             |             |             |             |                  |                  |                  |       | Snow plowing and removal                                                                                |    |   |  |  |  |  |
| 45   | 04                     | 2620 | 422 | 12  |  | FAC - LCS Snow Plowing Services                     |  |  |  |             |             |             |             |             |                  |                  |                  |       | Snow plowing and removal                                                                                |    |   |  |  |  |  |
| 46   | 04                     | 2620 | 422 | WLC |  | FAC - WLC Snow Plowing Services                     |  |  |  |             |             |             |             |             |                  |                  |                  |       | Snow plowing and removal                                                                                |    |   |  |  |  |  |

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|    |    |      |     |     |  | FY24 Budget                                       | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                                                                              | Compare FY27 5th Draft to FY26 Budget |  |
|----|----|------|-----|-----|--|---------------------------------------------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--|
| 47 | 04 | 2620 | 424 | 11  |  | FAC - FRES Lawn & Grounds Care                    | \$800       | \$148       | \$800       | \$561       | \$800            | \$800            | \$800            | Lawn care, exterior grounds maintenance, sand/salt, wood chips for playground                                                                                                                                                                      | \$0                                   |  |
| 48 | 04 | 2620 | 424 | 12  |  | FAC - LCS Lawn & Grounds Care                     | \$1,000     | \$3         | \$1,000     | \$3,119     | \$1,000          | \$1,000          | \$1,000          | Lawn care, exterior grounds maintenance, sand/salt, wood chips for playground                                                                                                                                                                      | \$0                                   |  |
| 49 | 04 | 2620 | 424 | WLC |  | FAC - WLC Lawn & Grounds Care                     | \$3,055     | \$7,232     | \$3,000     | \$3,500     | \$3,000          | \$3,500          | \$3,500          | Roadside mowing, lawn care, exterior grounds maintenance, sand/salt                                                                                                                                                                                | \$500                                 |  |
| 50 | 04 | 2620 | 430 | 00  |  | FAC - "3-Year Facility Improvement Plan"          | \$50,000    | \$12,888    | \$27,500    | \$2,541     | \$27,500         | \$27,500         | \$27,500         | Supplemental funds for identified projects. In FY27, funding will be used for safety related repairs to bleacher system at WLC                                                                                                                     | \$0                                   |  |
| 51 | 04 | 2620 | 430 | 01  |  | FAC - SAU Building Repairs & Maintenance          | \$400       | \$1,185     | \$400       | \$0         | \$400            | \$400            | \$400            | Apportioned cost of building repairs at LCS                                                                                                                                                                                                        | \$0                                   |  |
| 52 | 04 | 2620 | 430 | 11  |  | FAC - FRES Building Repairs & Maintenance         | \$31,000    | \$75,090    | \$36,000    | \$41,664    | \$31,000         | \$33,000         | \$37,000         | Preventative maintenance contracts (HVAC, fire alarm system, sprinkler system, elevator maintenance, etc.), as-needed maintenance (electrical, plumbing, heat, etc.) - outsourced agencies<br>Draft 5 - Added funding due to identified HVAC needs | \$6,000                               |  |
| 53 | 04 | 2620 | 430 | 12  |  | FAC - LCS Building Repairs & Maintenance          | \$19,000    | \$13,380    | \$19,000    | \$8,951     | \$19,000         | \$15,000         | \$15,000         | Preventative maintenance contracts (HVAC, fire alarm system, sprinkler system, elevator maintenance, etc.), as-needed maintenance (electrical, plumbing, heat, etc.) - outsourced agencies                                                         | (\$4,000)                             |  |
| 54 | 04 | 2620 | 430 | WLC |  | FAC - WLC Building Repairs & Maintenance          | \$64,000    | \$141,690   | \$69,000    | \$82,926    | \$64,000         | \$64,000         | \$80,000         | Preventative maintenance contracts (HVAC, fire alarm system, sprinkler system, elevator maintenance, etc.), as-needed maintenance (electrical, plumbing, heat, etc.) - outsourced agencies<br>Draft 5 - Added funding due to identified HVAC needs | \$16,000                              |  |
| 55 | 04 | 2620 | 520 | 01  |  | FAC - SAU Building Insurance                      | \$0         | \$0         | \$0         | \$1,075     | \$0              | \$1,265          | \$1,659          | Draft 4 - rates confirmed; increase based on member exposure changes, claims experience, rising costs of reinsurance, increased contingency reserves                                                                                               | \$1,659                               |  |
| 56 | 04 | 2620 | 520 | 11  |  | FAC - FRES Building Insurance                     | \$17,773    | \$17,773    | \$20,421    | \$20,421    | \$23,484         | \$23,485         | \$31,507         | Draft 4 - rates confirmed; increase based on member exposure changes, claims experience, rising costs of reinsurance, increased contingency reserves                                                                                               | \$8,023                               |  |
| 57 | 04 | 2620 | 520 | 12  |  | FAC - LCS Building Insurance                      | \$5,141     | \$5,145     | \$5,913     | \$4,837     | \$6,800          | \$5,565          | \$7,462          | Draft 4 - rates confirmed; increase based on member exposure changes, claims experience, rising costs of reinsurance, increased contingency reserves                                                                                               | \$662                                 |  |
| 58 | 04 | 2620 | 520 | WLC |  | FAC - WLC Building Insurance                      | \$23,857    | \$23,853    | \$27,408    | \$27,407    | \$31,519         | \$31,520         | \$42,286         | Draft 4 - rates confirmed; increase based on member exposure changes, claims experience, rising costs of reinsurance, increased contingency reserves                                                                                               | \$10,767                              |  |
| 59 | 04 | 2620 | 580 | 01  |  | FAC - Conference Fees, Vehicle Fuel               | \$1,500     | \$804       | \$1,500     | \$871       | \$1,500          | \$1,500          | \$1,500          | Facilities Vehicle maintenance, fuel                                                                                                                                                                                                               | \$0                                   |  |
| 60 | 04 | 2620 | 610 | 01  |  | FAC - SAU Custodial and Building Maint. Supplies  | \$400       | \$98        | \$400       | \$92        | \$400            | \$400            | \$400            | Apportioned cost of facilities supplies at LCS                                                                                                                                                                                                     | \$0                                   |  |
| 61 | 04 | 2620 | 610 | 11  |  | FAC - FRES Custodial and Building Maint. Supplies | \$14,000    | \$27,513    | \$15,000    | \$15,952    | \$20,000         | \$20,000         | \$20,000         | Custodial/facility supplies - TP, PT, cleaning supplies, trash bags, light bulbs, etc.; cost increase in FY26 carried in to FY27 due to inflation                                                                                                  | \$0                                   |  |
| 62 | 04 | 2620 | 610 | 12  |  | FAC - LCS Custodial and Building Maint. Supplies  | \$5,000     | \$5,563     | \$5,000     | \$4,231     | \$5,000          | \$5,000          | \$5,000          | Custodial/facility supplies - TP, PT, cleaning supplies, trash bags, light bulbs, etc.; cost increase in FY26 carried in to FY27 due to inflation                                                                                                  | \$0                                   |  |
| 63 | 04 | 2620 | 610 | WLC |  | FAC - WLC Custodial and Building Maint. Supplies  | \$16,500    | \$31,961    | \$17,500    | \$17,423    | \$22,000         | \$20,000         | \$20,000         | Custodial/facility supplies - TP, PT, cleaning supplies, trash bags, light bulbs, etc.; cost increase in FY26 carried in to FY27 due to inflation                                                                                                  | (\$2,000)                             |  |
| 64 | 04 | 2620 | 622 | 01  |  | FAC - SAU Electricity                             | \$4,600     | \$4,774     | \$4,600     | \$4,170     | \$4,800          | \$4,800          | \$4,700          | Apportioned cost of building electricity at LCS                                                                                                                                                                                                    | (\$100)                               |  |
| 65 | 04 | 2620 | 622 | 11  |  | FAC - FRES Electricity                            | \$67,300    | \$78,179    | \$67,300    | \$81,708    | \$80,000         | \$85,000         | \$82,000         | Increased use of facility for area youth programs has increased electricity                                                                                                                                                                        | \$2,000                               |  |
| 66 | 04 | 2620 | 622 | 12  |  | FAC - LCS Electricity                             | \$19,300    | \$19,285    | \$19,300    | \$16,814    | \$19,300         | \$19,300         | \$18,000         | Building, school zone lights                                                                                                                                                                                                                       | (\$1,300)                             |  |
| 67 | 04 | 2620 | 622 | WLC |  | FAC - WLC Electricity                             | \$91,400    | \$65,101    | \$91,400    | \$87,197    | \$70,000         | \$80,000         | \$80,000         | Building, roadway lights, parking lot lights, athletics lights                                                                                                                                                                                     | \$10,000                              |  |
| 68 | 04 | 2620 | 624 | 01  |  | FAC - SAU Heat (oil)                              | \$4,500     | \$3,097     | \$4,500     | \$1,615     | \$4,000          | \$3,500          | \$3,200          | Apportioned cost of building heat                                                                                                                                                                                                                  | (\$800)                               |  |
| 69 | 04 | 2620 | 624 | 11  |  | FAC - FRES Heat (propane)                         | \$54,000    | \$37,308    | \$61,750    | \$46,195    | \$42,000         | \$48,000         | \$48,000         | Propane; increase in FY27 a reflection of increased use in FY25. Increased use of facility for area youth programs has increased building heat                                                                                                     | \$6,000                               |  |
| 70 | 04 | 2620 | 624 | 12  |  | FAC - LCS Heat (oil)                              | \$9,000     | \$7,423     | \$9,000     | \$6,527     | \$8,500          | \$8,000          | \$7,500          | Oil                                                                                                                                                                                                                                                | (\$1,000)                             |  |
| 71 | 04 | 2620 | 624 | WLC |  | FAC - WLC Heat (oil)                              | \$99,000    | \$76,224    | \$99,000    | \$65,088    | \$85,000         | \$75,000         | \$75,000         | Oil                                                                                                                                                                                                                                                | (\$10,000)                            |  |
| 72 | 04 | 2620 | 731 | 11  |  | FAC - FRES New Equipment                          | \$5,500     | \$4,218     | \$500       | \$0         | \$500            | \$500            | \$500            | As-needed funding if new facilities equipment is needed                                                                                                                                                                                            | \$0                                   |  |
| 73 | 04 | 2620 | 731 | 12  |  | FAC - LCS New Equipment                           | \$500       | \$5,845     | \$250       | \$0         | \$250            | \$500            | \$500            | As-needed funding if new facilities equipment is needed                                                                                                                                                                                            | \$250                                 |  |
| 74 | 04 | 2620 | 731 | WLC |  | FAC - WLC New Equipment                           | \$1,100     | \$0         | \$500       | \$0         | \$500            | \$500            | \$500            | As-needed funding if new facilities equipment is needed                                                                                                                                                                                            | \$0                                   |  |
| 75 | 04 | 2620 | 735 | 11  |  | FAC - FRES Replacement Equipment                  | \$9,500     | \$14,083    | \$850       | \$0         | \$1,850          | \$850            | \$850            | As needed funding to replace any existing facilities equipment if needed                                                                                                                                                                           | (\$1,000)                             |  |
| 76 | 04 | 2620 | 735 | 12  |  | FAC - LCS Replacement Equipment                   | \$1,000     | \$559       | \$500       | \$0         | \$500            | \$500            | \$500            | As needed funding to replace any existing facilities equipment if needed                                                                                                                                                                           | \$0                                   |  |
| 77 | 04 | 2620 | 735 | WLC |  | FAC - WLC Replacement Equipment                   | \$5,500     | \$7,412     | \$10,500    | \$0         | \$20,500         | \$10,500         | \$10,500         | As needed funding to replace any existing facilities equipment if needed                                                                                                                                                                           | (\$10,000)                            |  |

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|     |    |      |     |     |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                                                                                                                                                                                                                                           | Compare FY27 5th Draft to FY26 Budget |        |
|-----|----|------|-----|-----|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------|
| 110 | 21 | 3120 | 630 | WLC | FDSVC - WLC Program Food                            | \$80,000    | \$56,376    | \$65,000    | \$77,281    | \$60,000    | \$70,000         | \$70,000         | \$70,000         | Increase based on previous year's expenditures. Explored various products to find the best quality at the best price, ensuring the most student participation while keeping a responsible per-meal cost. Having moved to an offer-vs-serve model, we removed the requirement that every student must have a milk. This has reduced our milk cost overall, though the majority of students still opt to take it. | \$10,000                              |        |
| 111 | 21 | 3120 | 631 | 11  | FDSVC - FRES Program Milk                           | \$5,500     | \$8,341     | \$6,000     | \$5,452     | \$6,000     | \$5,500          | \$5,500          | \$5,500          |                                                                                                                                                                                                                                                                                                                                                                                                                 | (\$500)                               |        |
| 112 | 21 | 3120 | 631 | 12  | FDSVC - LCS Program Milk                            | \$2,500     | \$960       | \$2,500     | \$484       | \$1,500     | \$1,000          | \$1,000          | \$1,000          |                                                                                                                                                                                                                                                                                                                                                                                                                 | (\$500)                               |        |
| 113 | 21 | 3120 | 631 | WLC | FDSVC - WLC Program Milk                            | \$8,000     | \$2,070     | \$6,000     | \$4,007     | \$3,000     | \$3,000          | \$3,000          | \$3,000          |                                                                                                                                                                                                                                                                                                                                                                                                                 | \$0                                   |        |
| 114 | 21 | 3120 | 632 | 11  | FDSVC - FRES Non Program Food, Snacks               | \$1,500     | \$4,035     | \$2,000     | \$1,932     | \$2,000     | \$2,000          | \$2,000          | \$2,000          | Frozen Friday moved to once a month instead of weekly, allowing us to decrease our snack expenditures.                                                                                                                                                                                                                                                                                                          | \$0                                   |        |
| 115 | 21 | 3120 | 632 | 12  | FDSVC - LCS Non-Program Food, Snacks                | \$100       | \$22        | \$200       | \$180       | \$100       | \$50             | \$50             | \$50             | Only require a snack purchase for Field Day. Based on enrollment trends, this should be sufficient for popsicles and ice cream cups for the one day a year they require snacks.                                                                                                                                                                                                                                 | (\$50)                                |        |
| 116 | 21 | 3120 | 632 | WLC | FDSVC - WLC Non-Program Foods, Snacks               | \$13,500    | \$15,570    | \$10,000    | \$17,140    | \$12,000    | \$12,000         | \$15,000         | \$15,000         | Focusing on decreasing snack purchases while still incorporating an increase for smart budgeting.                                                                                                                                                                                                                                                                                                               | \$3,000                               |        |
| 117 | 21 | 3120 | 633 | 11  | FDSVC - FRES USDA Commodities                       | \$400       | \$318       | \$250       | \$309       | \$400       | \$350            | \$350            | \$350            | Have moved from purchasing canned and dry goods to taking advantage of their meat options which provide a better value for the dollar than the dry goods.                                                                                                                                                                                                                                                       | (\$50)                                |        |
| 118 | 21 | 3120 | 633 | 12  | FDSVC - LCS USDA Commodities                        | \$160       | \$45        | \$50        | \$39        | \$100       | \$50             | \$50             | \$50             | Have moved from purchasing canned and dry goods to taking advantage of their meat options which provide a better value for the dollar than the dry goods.                                                                                                                                                                                                                                                       | (\$50)                                |        |
| 119 | 21 | 3120 | 633 | WLC | FDSVC - WLC USDA Commodities                        | \$1,200     | \$424       | \$500       | \$428       | \$800       | \$600            | \$600            | \$600            | Have moved from purchasing canned and dry goods to taking advantage of their meat options which provide a better value for the dollar than the dry goods.                                                                                                                                                                                                                                                       | (\$200)                               |        |
| 120 | 21 | 3120 | 650 | 11  | FDSVC - FRES Back Office Software                   | \$700       | \$1,871     | \$2,290     | \$1,030     | \$2,000     | \$2,000          | \$2,000          | \$2,000          | MealTime costs will increase with added BOH modules.                                                                                                                                                                                                                                                                                                                                                            | \$0                                   |        |
| 121 | 21 | 3120 | 650 | 12  | FDSVC - LCS Back Office Software                    | \$300       | \$588       | \$665       | \$356       | \$650       | \$400            | \$400            | \$400            | MealTime costs will increase with added BOH modules.                                                                                                                                                                                                                                                                                                                                                            | (\$250)                               |        |
| 122 | 21 | 3120 | 650 | WLC | FDSVC - WLC Back Office Software                    | \$1,900     | \$3,310     | \$3,070     | \$2,337     | \$3,500     | \$3,500          | \$3,500          | \$3,500          | MealTime costs will increase with added BOH modules.                                                                                                                                                                                                                                                                                                                                                            | \$0                                   |        |
| 123 | 21 | 3120 | 732 | 11  | FDSVC - FRES New Equipment                          | \$1         | \$718       | \$1         | \$0         | \$1         | \$1              | \$1              | \$1              | No new equipment anticipated                                                                                                                                                                                                                                                                                                                                                                                    | \$0                                   |        |
| 124 | 21 | 3120 | 732 | 12  | FDSVC - LCS New Equipment                           | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              | \$1              | No new equipment anticipated                                                                                                                                                                                                                                                                                                                                                                                    | \$0                                   |        |
| 125 | 21 | 3120 | 732 | WLC | FDSVC - WLC New Equipment                           | \$2         | \$93        | \$2         | \$0         | \$2         | \$2              | \$2              | \$2              | No new equipment anticipated, though I would love to explore purchasing a reach-in refrigerator to store cold grab'n'go breakfast and lunch options. This would ultimately increase meal participation while expediting the lunch line and creating more organization in the checkout process.                                                                                                                  | \$0                                   |        |
| 126 | 21 | 3120 | 735 | 11  | FDSVC - FRES Replacement Equipment                  | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              | \$1              | No replacements anticipated                                                                                                                                                                                                                                                                                                                                                                                     | \$0                                   |        |
| 127 | 21 | 3120 | 735 | 12  | FDSVC - LCS Replacement Equipment                   | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              | \$1              | No replacements anticipated                                                                                                                                                                                                                                                                                                                                                                                     | \$0                                   |        |
| 128 | 21 | 3120 | 735 | WLC | FDSVC - WLC Replacement Equipment                   | \$2         | \$0         | \$30,000    | \$29,250    | \$2         | \$2              | \$2              | \$2              | No replacements anticipated, FY25 saw the dishwasher and grease trap replacement.                                                                                                                                                                                                                                                                                                                               | \$0                                   |        |
| 129 | 21 | 3120 | 810 | 11  | FDSVC - FRES Dues, Fees, Membership                 | \$320       | \$749       | \$50        | \$426       | \$250       | \$450            | \$450            | \$450            | Based on last year expenditures                                                                                                                                                                                                                                                                                                                                                                                 | \$200                                 |        |
| 130 | 21 | 3120 | 810 | 12  | FDSVC - LCS Dues, Fees, Membership                  | \$125       | \$151       | \$50        | \$66        | \$50        | \$50             | \$50             | \$50             | Based on last year expenditures                                                                                                                                                                                                                                                                                                                                                                                 | \$0                                   |        |
| 131 | 21 | 3120 | 810 | WLC | FDSVC - WLC Dues, Fees, Membership                  | \$830       | \$1,024     | \$100       | \$574       | \$700       | \$600            | \$600            | \$600            | Based on last year expenditures                                                                                                                                                                                                                                                                                                                                                                                 | (\$100)                               |        |
| 132 |    |      |     |     | Salaries                                            | \$145,763   | \$156,435   | \$162,315   | \$146,485   | \$179,531   | \$167,494        | \$167,969        | \$167,969        | 1 Food Service Director, 5 PT kitchen staff (20-35 hours/week)                                                                                                                                                                                                                                                                                                                                                  | (\$11,562)                            | -6.44% |
| 133 |    |      |     |     | Employer Taxes (Fica/Medi, UC, WC)                  | \$11,576    | \$14,269    | \$13,407    | \$19,726    | \$18,039    | \$13,835         | \$19,216         | \$19,216         | Draft 4 - Revised UC calculation, revised WC rate (3.68%)                                                                                                                                                                                                                                                                                                                                                       | \$1,177                               | 6.52%  |
| 134 |    |      |     |     | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$14,186    | \$37,705    | \$32,642    | \$42,227    | \$44,114    | \$46,904         | \$52,539         | \$52,539         | Avg Health Increase - 34.6%; Dental Increase - 6%                                                                                                                                                                                                                                                                                                                                                               | \$8,425                               | 19.10% |
|     |    |      |     |     | Subtotal - Food Service                             | \$373,394   | \$387,268   | \$412,347   | \$453,541   | \$413,985   | \$414,874        | \$434,365        | \$434,365        |                                                                                                                                                                                                                                                                                                                                                                                                                 | \$20,380                              | 4.92%  |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |        |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 6th Draft**  
**As Finalized by Budget Committee 01.20.26**

|     |     |      |     |    |  | FY24 Budget                                         | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES            | Compare FY27 5th Draft to<br>FY26 Budget                                                                                                                    |            |         |
|-----|-----|------|-----|----|--|-----------------------------------------------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| 143 | 04  | 2122 | 323 | 11 |  | FRES - Guidance Student Testing                     | \$0         | \$0         | \$1         | \$0         | \$1              | \$1              | \$1              | \$1              |                                                                                                                                                             | \$0        |         |
| 144 | 04  | 2122 | 610 | 11 |  | FRES - Guidance Gen'l Supplies/Materials            | \$250       | \$182       | \$250       | \$0         | \$204            | \$200            | \$200            | \$200            |                                                                                                                                                             | (\$4)      |         |
| 145 | 04  | 2122 | 641 | 11 |  | FRES - Guidance Books & Print Materials             | \$200       | \$0         | \$200       | \$0         | \$200            | \$200            | \$200            | \$200            |                                                                                                                                                             | \$0        |         |
| 146 | 04  | 2122 | 810 | 11 |  | FRES - Guidance Dues, Fees, Membership              | \$179       | \$0         | \$179       | \$0         | \$294            | \$50             | \$50             | \$50             | new staff member, assessing needs                                                                                                                           | (\$244)    |         |
| 147 | 04  | 2134 | 323 | 11 |  | FRES - Nurse Staff Agency                           | \$1         | \$0         | \$1         | \$1,725     | \$1              | \$1              | \$1              | \$1              |                                                                                                                                                             | \$0        |         |
| 148 | 04  | 2134 | 430 | 11 |  | FRES - Nurse Equip Repairs & Maintenance            | \$400       | \$0         | \$100       | \$0         | \$100            | \$100            | \$100            | \$100            |                                                                                                                                                             | \$0        |         |
| 149 | 04  | 2134 | 610 | 11 |  | FRES - Nurse General Supplies                       | \$995       | \$1,156     | \$900       | \$969       | \$1,004          | \$1,004          | \$1,004          | \$1,004          |                                                                                                                                                             | \$0        |         |
| 150 | 04  | 2134 | 731 | 11 |  | FRES - Nurse New Equipment                          | \$1,223     | \$1,100     | \$100       | \$0         | \$1              | \$1              | \$1              | \$1              |                                                                                                                                                             | \$0        |         |
| 151 | 04  | 2134 | 810 | 11 |  | FRES - Nurse Dues, Fees, Membership                 | \$125       | \$45        | \$145       | \$105       | \$150            | \$125            | \$125            | \$125            |                                                                                                                                                             | (\$25)     |         |
| 152 | 04  | 2222 | 610 | 11 |  | FRES - Library General Supplies & Materials         | \$250       | \$140       | \$250       | \$0         | \$250            | \$250            | \$250            | \$250            |                                                                                                                                                             | \$0        |         |
| 153 | 04  | 2222 | 641 | 11 |  | FRES - Library Books & Print Materials              | \$1,500     | \$1,340     | \$2,000     | \$1,590     | \$1,500          | \$2,000          | \$2,000          | \$2,000          | rotating and replacing out of date material                                                                                                                 | \$500      |         |
| 154 | 04  | 2222 | 649 | 11 |  | FRES - Library Digital Resources                    | \$283       | \$261       | \$2,250     | \$185       | \$1              | \$1              | \$1              | \$1              |                                                                                                                                                             | \$0        |         |
| 155 | 04  | 2410 | 290 | 11 |  | FRES - Principal Professional Development           | \$0         | \$0         | \$0         | \$0         | \$950            | \$950            | \$950            | \$950            | Was previously apportioned in an "01" acct                                                                                                                  | \$0        |         |
| 156 | 04  | 2410 | 534 | 11 |  | FRES - Front Office Postage and Meter               | \$1,500     | \$349       | \$1,000     | \$759       | \$600            | \$600            | \$600            | \$600            |                                                                                                                                                             | \$0        |         |
| 157 | 04  | 2410 | 550 | 11 |  | FRES - Front Office Printing                        | \$550       | \$0         | \$250       | \$0         | \$100            | \$100            | \$100            | \$100            |                                                                                                                                                             | \$0        |         |
| 158 | 04  | 2410 | 580 | 11 |  | FRES - Principal Travel, Conference Fees, Mileage   | \$2,500     | \$0         | \$2,500     | \$0         | \$1,500          | \$1,500          | \$1,500          | \$500            | Draft #6: BC voted to reduce to \$500                                                                                                                       | (\$1,000)  |         |
| 159 | 04  | 2410 | 610 | 11 |  | FRES - Front Office Supplies                        | \$5,050     | \$5,009     | \$6,000     | \$4,358     | \$6,000          | \$5,500          | \$5,500          | \$5,500          |                                                                                                                                                             | (\$500)    |         |
| 160 | 04  | 2410 | 810 | 11 |  | FRES - Principal Dues, Fees, Membership             | \$810       | \$259       | \$820       | \$259       | \$850            | \$905            | \$905            | \$905            | Increase in membership fee                                                                                                                                  | \$55       |         |
| 161 | 04  | 2410 | 890 | 11 |  | FRES - Principal Miscellaneous                      | \$500       | \$767       | \$500       | \$0         | \$500            | \$500            | \$500            | \$500            |                                                                                                                                                             | \$0        |         |
| 162 | 04  | 2490 | 890 | 11 |  | FRES - 5th Grade Graduation                         | \$3,500     | \$2,227     | \$2,750     | \$3,004     | \$2,750          | \$2,750          | \$2,750          | \$2,750          |                                                                                                                                                             | \$0        |         |
| 163 | 04  | 2725 | 519 | 11 |  | TRANSP - FRES Field Trip Transportation             | \$5,340     | \$5,439     | \$5,000     | \$6,702     | \$5,500          | \$5,500          | \$6,500          | \$6,500          | Draft #5: FY27 Budget - Based on Butler's bid rate; \$4.65/mile, \$46.50/hour                                                                               | \$1,000    |         |
| 164 |     |      |     |    |  | Salaries                                            | \$1,457,634 | \$1,362,467 | \$1,546,896 | \$1,547,572 | \$1,615,248      | \$1,683,437      | \$1,674,653      | \$1,674,653      | 1.0 FTE Principal, 2 front office staff, 21.0 FTE WLCTA and .4 FTE learner support                                                                          | \$59,405   | 3.68%   |
| 165 |     |      |     |    |  | Employer Taxes (Fica/Medi, UC, WC)                  | \$119,748   | \$107,562   | \$129,868   | \$123,913   | \$135,906        | \$140,505        | \$136,187        | \$136,187        | Draft 4 - Revised UC calculation, revised WC rate (.035%)                                                                                                   | \$281      | 0.21%   |
| 166 |     |      |     |    |  | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$678,962   | \$622,480   | \$665,180   | \$673,690   | \$728,193        | \$888,749        | \$974,359        | \$974,359        | Avg Health Increase - 34.6%; Dental Increase - 6%                                                                                                           | \$246,166  | 33.81%  |
|     |     |      |     |    |  | Subtotal - FRES                                     | \$2,330,716 | \$2,156,174 | \$2,429,356 | \$2,404,507 | \$2,546,165      | \$2,787,534      | \$2,861,043      | \$2,860,043      |                                                                                                                                                             | \$313,878  | 12.33%  |
|     |     |      |     |    |  |                                                     |             |             |             |             |                  |                  |                  |                  |                                                                                                                                                             |            |         |
|     | LCS |      |     |    |  |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget      | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                       | \$         | %       |
| 167 | 04  | 1100 | 610 | 12 |  | LCS - Tuition to other LEAs                         | \$0         | \$0         | \$0         | \$0         | \$0              | \$0              | \$1              | \$1              | Draft #5: Minimum amount legally required if voters do not restrict the number of students who can attend other Schools under RSA 194-D ("Open Enrollment") | \$1        |         |
| 168 | 04  | 1100 | 610 | 12 |  | LCS - Reg Ed General Supplies & Educ Materials      | \$5,307     | \$5,070     | \$5,150     | \$3,355     | \$6,592          | \$7,288          | \$7,288          | \$7,288          | classroom, specialists, workroom supplies, fundations (1465)                                                                                                | \$696      |         |
| 169 | 04  | 1100 | 641 | 12 |  | LCS - Reg Ed Books & Print Materials                | \$1,651     | \$1,510     | \$2,000     | \$1,883     | \$2,199          | \$1,611          | \$1,611          | \$1,611          | Wilson Books, SS curric, Scholastic, classroom libraries, writing tablets, math                                                                             | (\$588)    |         |
| 170 | 04  | 1100 | 733 | 12 |  | LCS - Reg Ed New Furniture or Fixtures              | \$1         | \$0         | \$200       | \$0         | \$450            | \$1              | \$1              | \$1              |                                                                                                                                                             | (\$449)    |         |
| 171 | 04  | 1100 | 735 | 12 |  | LCS - Reg Ed Replacement Equipment                  | \$683       | \$598       | \$2,050     | \$0         | \$1,310          | \$640            | \$640            | \$640            | writing tablets                                                                                                                                             | (\$670)    |         |
| 172 | 04  | 1100 | 737 | 12 |  | LCS - Classroom Replacement Furniture or Fixtures   | \$1,446     | \$904       | \$1         | \$0         | \$1              | \$680            | \$680            | \$680            | Rourke replacement Rug                                                                                                                                      | \$679      |         |
| 173 | 04  | 2122 | 323 | 12 |  | LCS - Guidance Student Testing                      | \$1         | \$0         | \$1         | \$0         | \$1              | \$1              | \$1              | \$1              |                                                                                                                                                             | \$0        |         |
| 174 | 04  | 2122 | 580 | 12 |  | LCS - Guidance Mileage Reimbursement                | \$0         | \$83        | \$0         | \$0         | \$0              | \$1              | \$1              | \$1              |                                                                                                                                                             | \$1        |         |
| 175 | 04  | 2134 | 323 | 12 |  | LCS - Nuse Staff Agency                             | \$1         | \$0         | \$1         | \$0         | \$1              | \$1              | \$1              | \$1              |                                                                                                                                                             | \$0        |         |
| 176 | 04  | 2134 | 430 | 12 |  | LCS - Nurse Equipment Repairs & Maintenance         | \$200       | \$75        | \$100       | \$0         | \$100            | \$100            | \$100            | \$100            |                                                                                                                                                             | \$0        |         |
| 177 | 04  | 2134 | 610 | 12 |  | LCS - Nurse General Supplies                        | \$147       | \$192       | \$1,400     | \$1,403     | \$487            | \$500            | \$500            | \$500            |                                                                                                                                                             | \$13       |         |
| 178 | 04  | 2134 | 731 | 12 |  | LCS - Nurse New Equipment                           | \$25        | \$15        | \$25        | \$0         | \$1              | \$1              | \$1              | \$1              |                                                                                                                                                             | \$0        |         |
| 179 | 04  | 2134 | 735 | 12 |  | LCS - Nurse Replacement Equipment                   | \$427       | \$216       | \$100       | \$0         | \$100            | \$100            | \$100            | \$100            |                                                                                                                                                             | \$0        |         |
| 180 | 04  | 2134 | 810 | 12 |  | LCS - Nurse Dues, Fees, Membership                  | \$150       | \$0         | \$150       | \$0         | \$150            | \$1              | \$1              | \$1              |                                                                                                                                                             | (\$149)    |         |
| 181 | 04  | 2410 | 290 | 12 |  | LCS - Principal Professional Development            | \$0         | \$0         | \$0         | \$0         | \$50             | \$50             | \$50             | \$50             |                                                                                                                                                             | \$0        |         |
| 182 | 04  | 2410 | 534 | 12 |  | LCS - Front Office Postage and Meter                | \$296       | \$0         | \$296       | \$10        | \$250            | \$100            | \$100            | \$100            | Was previously apportioned in an "01" acct                                                                                                                  | (\$150)    |         |
| 183 | 04  | 2410 | 580 | 12 |  | LCS - Specialist Mileage Reimbursement              | \$600       | \$382       | \$400       | \$147       | \$400            | \$400            | \$400            | \$400            |                                                                                                                                                             | \$0        |         |
| 184 | 04  | 2410 | 610 | 12 |  | LCS - Front Office Supplies                         | \$650       | \$426       | \$700       | \$518       | \$700            | \$345            | \$345            | \$345            |                                                                                                                                                             | (\$355)    |         |
| 185 | 04  | 2490 | 890 | 12 |  | LCS - End of Year Celebration                       | \$2,000     | \$1,409     | \$1,250     | \$601       | \$1,250          | \$1,500          | \$1,500          | \$1,500          |                                                                                                                                                             | \$250      |         |
| 186 | 04  | 2725 | 519 | 12 |  | TRANSP - LCS Field Trip Transportation              | \$1,500     | \$749       | \$1,400     | \$1,087     | \$1,200          | \$1,200          | \$1,200          | \$1,200          | Draft #5: FY27 Budget - Based on Butler's bid rate; \$4.65/mile, \$46.50/hour                                                                               | \$0        |         |
| 187 |     |      |     |    |  | Salaries                                            | \$386,911   | \$351,231   | \$416,881   | \$327,271   | \$370,597        | \$360,067        | \$363,401        | \$363,401        | 1 Front Office Staff, apportioned cost of Prinicipal, 3.5 WLCTA, 2 kindergarten aides                                                                       | (\$7,196)  | -1.94%  |
| 188 |     |      |     |    |  | Employer Taxes (Fica/Medi, UC, WC)                  | \$28,004    | \$28,762    | \$34,778    | \$25,955    | \$31,126         | \$29,538         | \$29,492         | \$29,492         | Draft 4 - Revised UC calculation, revised WC rate (0.35%)                                                                                                   | (\$1,634)  | -5.25%  |
| 189 |     |      |     |    |  | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$100,521   | \$93,509    | \$118,356   | \$120,491   | \$160,285        | \$129,530        | \$143,457        | \$143,457        | Avg Health Increase - 34.6%; Dental Increase - 6%                                                                                                           | (\$16,828) | -10.50% |
|     |     |      |     |    |  | Subtotal - LCS                                      | \$530,521   | \$485,131   | \$585,239   | \$482,722   | \$577,250        | \$533,655        | \$550,871        | \$550,871        |                                                                                                                                                             | (\$26,379) | -4.57%  |
|     |     |      |     |    |  |                                                     |             |             |             |             |                  |                  |                  |                  |                                                                                                                                                             |            |         |

Wilton-Lyndeborough Cooperative School District  
FY27 Budget - 6th Draft  
As Finalized by Budget Committee 01.20.26

|     |             |      |     |     |  |                                                  |             |             |             |             |              |                  |                  |                  | FY24 Budget                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES | Compare FY27 5th Draft to FY26 Budget |  |
|-----|-------------|------|-----|-----|--|--------------------------------------------------|-------------|-------------|-------------|-------------|--------------|------------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|-------|---------------------------------------|--|
|     | WLC (MS/HS) |      |     |     |  |                                                  | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY 26 BUDGET | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$          | %           |             |             |                  |                  |                  |       |                                       |  |
| 190 | 04          | 1100 | 430 | WLC |  | WLC - Instructional Equip Repairs & Maintenance  | \$3,100     | \$1,009     | \$3,400     | \$660       | \$1,800      | \$2,400          | \$2,400          | \$2,400          | pottery/kiln maintenance:\$400; music equipment repair/tuning:\$600; service contract for IA equipment:\$1000; FACS sewing machine repairs/calibrations:\$400                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$600       |             |             |             |                  |                  |                  |       |                                       |  |
| 191 | 04          | 1100 | 430 | WLC |  | WLC - Tuition to other LEAs                      | \$0         | \$0         | \$0         | \$0         | \$0          | \$0              | \$2              | \$2              | Draft #5: Minimum amount legally required if voters do not restrict the number of students who can attend other Schools under RSA 194-D ("Open Enrollment")                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$2         |             |             |             |                  |                  |                  |       |                                       |  |
| 192 | 04          | 1100 | 610 | WLC |  | WLC - Reg Ed General Supplies & Educ Materials   | \$35,759    | \$33,695    | \$35,759    | \$30,438    | \$37,560     | \$36,850         | \$36,850         | \$36,850         | Admin: general supplies for teachers/classrooms:\$7200; ELA - ; World Languages: Voces:\$1100; Math: mouse traps, micrometer, math games, math puzzles, meter sticks, whiteboard grids, graphing calculators, scientific calculators:\$1500; Science: lab supplies \$6000; Social Studies:skill posters, poster board, 3-ring binders, colored pencil class sets, marker class sets; Art: minimal art supplies for 7 grades, \$3850; FACS: food and craft supplies for creative arts, creative cooking, love of leftovers and middle school classes:\$10,000; Shop: Wood/sanpaper/glue/fasteners, \$4000, Music: reeds, mouthpieces, instrument care & cleaning, guitar picks, \$400 | (\$710)     |             |             |             |                  |                  |                  |       |                                       |  |
| 193 | 04          | 1100 | 641 | WLC |  | WLC - Reg Ed Books & Print Materials             | \$6,076     | \$5,140     | \$6,931     | \$5,214     | \$4,263      | \$26,263         | \$26,263         | \$26,263         | Includes math curriculum:\$20,000; World History textbooks: \$3600; SS Debate books \$175; Economics books \$50; ELA - new novels for new curriculum, replacement novels; Math geometry, algebra & statistics practice books, books of common sense & math riddles, math project books; SS: Trial lessons, debate support materials \$180; Music: choral selections, instumental books: \$1500                                                                                                                                                                                                                                                                                       | \$22,000    |             |             |             |                  |                  |                  |       |                                       |  |
| 194 | 04          | 1100 | 731 | WLC |  | WLC - Reg Ed New Equipment                       | \$10,348    | \$2,793     | \$8,571     | \$1,406     | \$8,000      | \$5,000          | \$5,000          | \$5,000          | Science: moisture meter, digital scales, ion-selective electrode, \$550; IA: power miter saw, drill press, \$1,500 Air cleaners: \$2000; Music: new instruments to help complete band. \$950                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | (\$3,000)   |             |             |             |                  |                  |                  |       |                                       |  |
| 195 | 04          | 1100 | 735 | WLC |  | WLC - Reg Ed Replacement Equipment               | \$6,877     | \$4,142     | \$7,928     | \$2,217     | \$6,000      | \$4,000          | \$4,000          | \$4,000          | Science: hot plates \$598, Music: keyboards \$1400; IA: scroll saws \$2000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (\$2,000)   |             |             |             |                  |                  |                  |       |                                       |  |
| 196 | 04          | 1100 | 737 | WLC |  | WLC - Classroom Replacement Furniture/Fixtures   | \$4,000     | \$1,411     | \$4,300     | \$0         | \$2,000      | \$2,000          | \$2,000          | \$2,000          | Student tables                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 197 | 04          | 1390 | 561 | HS  |  | WLC - CTE Tuition                                | \$13,000    | \$13,127    | \$15,001    | \$10,039    | \$15,000     | \$30,000         | \$30,000         | \$30,000         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$15,000    |             |             |             |                  |                  |                  |       |                                       |  |
| 198 | 04          | 1410 | 610 | WLC |  | WLC - Academic Cocurricular Supplies             | \$4,250     | \$3,796     | \$3,000     | \$982       | \$4,000      | \$3,000          | \$3,000          | \$3,000          | Drama scripts \$2500, NJS/NHS induction ceremonies \$300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (\$1,000)   |             |             |             |                  |                  |                  |       |                                       |  |
| 199 | 04          | 1410 | 810 | WLC |  | WLC - Academic Cocurricular Dues, Fees, Member.  | \$2,285     | \$1,609     | \$2,500     | \$1,954     | \$2,285      | \$2,285          | \$2,285          | \$2,285          | HOBY:\$700, NHS/NJHS:\$770, Robotics registrations:\$1600                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 200 | 04          | 1410 | 890 | WLC |  | WLC - Academeic Cocurricular Miscellaneous       | \$550       | \$0         | \$550       | \$451       | \$200        | \$1              | \$1              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (\$199)     |             |             |             |                  |                  |                  |       |                                       |  |
| 201 | 04          | 1420 | 330 | WLC |  | WLC - Athletics Field Maintenace Contracts       | \$39,440    | \$49,374    | \$42,000    | \$42,917    | \$47,000     | \$47,000         | \$47,000         | \$47,000         | Field maintenance contract - baseball field, soccer field, softball field, Fertilizer contract                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 202 | 04          | 1420 | 430 | WLC |  | WLC - Athletics Facilities Repairs & Maintenance | \$29,900    | \$50,130    | \$15,000    | \$22,602    | \$15,000     | \$10,000         | \$10,000         | \$20,000         | Draft #6: Budget Committee voted to increase to \$20,000<br>Non contractual repairs - fields, fences, buildings, sprinkler system, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$5,000     |             |             |             |                  |                  |                  |       |                                       |  |
| 203 | 04          | 1420 | 442 | WLC |  | WLC - Athletics Rentals                          | \$1,000     | \$1,085     | \$1,000     | \$1,513     | \$1,100      | \$1,600          | \$1,600          | \$1,600          | porta potties for fall and spring sports                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$500       |             |             |             |                  |                  |                  |       |                                       |  |
| 204 | 04          | 1420 | 591 | WLC |  | WLC - Athletics Officials                        | \$23,914    | \$14,567    | \$18,758    | \$15,189    | \$18,758     | \$15,500         | \$15,500         | \$15,500         | officials for all seasons, middle school and high school socks, med kit supplies (band aids, ice packs, etc.) Game balls, practice balls, awards                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (\$3,258)   |             |             |             |                  |                  |                  |       |                                       |  |
| 205 | 04          | 1420 | 610 | WLC |  | WLC - Athletics Supplies                         | \$3,195     | \$26,644    | \$4,700     | \$5,130     | \$5,000      | \$5,000          | \$5,000          | \$5,000          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 206 | 04          | 1420 | 731 | WLC |  | WLC - Athletics New Equipment                    | \$0         | \$0         | \$1,000     | \$968       | \$1,650      | \$1,000          | \$1,000          | \$1,000          | starting blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (\$650)     |             |             |             |                  |                  |                  |       |                                       |  |
| 207 | 04          | 1420 | 735 | WLC |  | WLC - Athletics Replacement Equipment            | \$10,811    | \$32,921    | \$6,270     | \$7,076     | \$7,200      | \$7,850          | \$7,850          | \$7,850          | Uniforms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$650       |             |             |             |                  |                  |                  |       |                                       |  |
| 208 | 04          | 1420 | 810 | WLC |  | WLC - Athletics Dues, Fees, Membership           | \$3,900     | \$3,705     | \$5,625     | \$4,177     | \$6,000      | \$6,000          | \$6,000          | \$6,000          | NHIAA, NHADA, Tri-County, Soccer coaches assoc, Basketball coaches assoc, Baseball coaches assoc, Softball coaches assoc, NHIAA coaches' enrollment, Granite State Conference                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 209 | 04          | 1420 | 890 | WLC |  | WLC - Athletics Miscelleaneous                   | \$451       | \$1,873     | \$1,900     | \$1,900     | \$2,000      | \$2,000          | \$2,000          | \$2,000          | Increased participation in Hall of Fame, flowers for SRs, Scholar Athlete lunch                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 210 | 04          | 1430 | 519 | WLC |  | WLC - Summer School Field Trip Transportation    | \$0         | \$0         | \$0         | \$0         | \$1,000      | \$1              | \$1              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (\$999)     |             |             |             |                  |                  |                  |       |                                       |  |
| 211 | 04          | 1430 | 610 | WLC |  | WLC - Summer School Supplies                     | \$250       | \$0         | \$250       | \$0         | \$500        | \$100            | \$100            | \$100            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (\$400)     |             |             |             |                  |                  |                  |       |                                       |  |
| 212 | 04          | 1430 | 810 | WLC |  | WLC - Summer School Field Trips                  | \$0         | \$0         | \$0         | \$0         | \$1,200      | \$1              | \$1              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (\$1,199)   |             |             |             |                  |                  |                  |       |                                       |  |
| 213 | 04          | 1490 | 810 | WLC |  | WLC - MS Ecology Trip                            | \$5,000     | \$4,625     | \$5,000     | \$5,000     | \$5,000      | \$2,000          | \$2,000          | \$2,000          | Plans for day trip should have 100% attendance, overnight trip was below 60% attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (\$3,000)   |             |             |             |                  |                  |                  |       |                                       |  |
| 214 | 04          | 1490 | 810 | WLC |  | WLC - MS Enrichment Opportunities                | \$5,000     | \$2,167     | \$2,000     | \$2,600     | \$0          | \$1              | \$1              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$1         |             |             |             |                  |                  |                  |       |                                       |  |
| 215 | 04          | 2122 | 321 | WLC |  | WLC - Guidance Contracted Services               | \$300       | \$0         | \$300       | \$0         | \$1          | \$1              | \$1              | \$1              | grief counselor assistance if ever needed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 216 | 04          | 2122 | 323 | WLC |  | WLC - Guidance SAT & PSAT Testing                | \$3,000     | \$3,532     | \$3,000     | \$3,104     | \$4,000      | \$4,000          | \$4,000          | \$4,000          | PSAT Fall:\$666; PSAT 10: \$738; PSAT 9:\$658; AP:\$1485                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 217 | 04          | 2122 | 591 | WLC |  | WLC - Guidance Services                          | \$2,500     | \$0         | \$2,500     | \$0         | \$1,000      | \$1              | \$1              | \$1              | Speaker for school wide assemblies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (\$999)     |             |             |             |                  |                  |                  |       |                                       |  |
| 218 | 04          | 2122 | 610 | WLC |  | WLC - Guidance Supplies & Materials              | \$3,000     | \$2,583     | \$1,500     | \$854       | \$1,500      | \$1,000          | \$1,000          | \$1,000          | planners:\$800; Red Ribbon Week\$100; office supplies:\$100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (\$500)     |             |             |             |                  |                  |                  |       |                                       |  |
| 219 | 04          | 2122 | 641 | WLC |  | WLC - Guidance Books & Print Materials           | \$1         | \$0         | \$1         | \$0         | \$1          | \$1              | \$1              | \$1              | reference books are needed occasionally                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 220 | 04          | 2122 | 810 | WLC |  | WLC - Guidance Dues, Fees, Membership            | \$750       | \$268       | \$800       | \$463       | \$600        | \$600            | \$600            | \$600            | NHSCA:\$75 ; ASCA:\$129; ASCD:\$119                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 221 | 04          | 2134 | 323 | WLC |  | WLC - Nurse Staff Agency                         | \$2         | \$0         | \$2         | \$870       | \$2          | \$2              | \$2              | \$2              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 222 | 04          | 2134 | 430 | WLC |  | WLC - Nurse Equip Repairs & Maintenance          | \$175       | \$150       | \$225       | \$255       | \$225        | \$225            | \$225            | \$225            | calibration and repairs of audioscope                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$0         |             |             |             |                  |                  |                  |       |                                       |  |
| 223 | 04          | 2134 | 610 | WLC |  | WLC - Nurse General Supplies                     | \$926       | \$1,017     | \$950       | \$1,122     | \$1,000      | \$1,200          | \$1,200          | \$1,200          | acetaminophin, ibuprofen, bandaids, ices packs, bandages, cough drops, eye wash, antacids, gauze, gloves, AED pads and batteries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$200       |             |             |             |                  |                  |                  |       |                                       |  |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 6th Draft**  
**As Finalized by Budget Committee 01.20.26**

|     |     |      |     |     |  |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                                                                                                                 | Compare FY27 5th Draft to FY26 Budget |        |
|-----|-----|------|-----|-----|--|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------|
| 224 | 04  | 2134 | 641 | WLC |  | WLC - Nurse Books & Print Materials                 | \$250       | \$250       | \$2         | \$0         | \$2         | \$2              | \$2              | \$2              | reference books are needed occasionally                                                                                                                                                                                                                                               | \$0                                   |        |
| 225 | 04  | 2134 | 735 | WLC |  | WLC - Nurse Replacement Equipment                   | \$0         | \$2,881     | \$0         | \$1,050     | \$2         | \$2              | \$2              | \$2              |                                                                                                                                                                                                                                                                                       | \$0                                   |        |
| 226 | 04  | 2134 | 810 | WLC |  | WLC - Nurse Dues, Fees, Membership                  | \$151       | \$0         | \$155       | \$45        | \$150       | \$50             | \$50             | \$50             | NH School Nurses' Assoc \$60                                                                                                                                                                                                                                                          | (\$100)                               |        |
| 227 | 04  | 2210 | 321 | WLC |  | WLC - Student Teaching Program                      | \$1,000     | \$4,000     | \$5,000     | \$1,000     | \$5,000     | \$1              | \$1              | \$1              |                                                                                                                                                                                                                                                                                       | (\$4,999)                             |        |
| 228 | 04  | 2222 | 430 | WLC |  | WLC - Library Book Repairs                          | \$100       | \$86        | \$100       | \$0         | \$100       | \$100            | \$100            | \$100            | tape, plastic, labels                                                                                                                                                                                                                                                                 | \$0                                   |        |
| 229 | 04  | 2222 | 610 | WLC |  | WLC - Library General Supplies & Materials          | \$175       | \$174       | \$175       | \$89        | \$180       | \$180            | \$180            | \$180            | cricut supplies, vinyl, card stock                                                                                                                                                                                                                                                    | \$0                                   |        |
| 230 | 04  | 2222 | 641 | WLC |  | WLC - Library Books & Print Materials               | \$4,760     | \$4,853     | \$4,760     | \$4,203     | \$4,760     | \$4,760          | \$4,760          | \$4,760          | newspaper subscriptions, magazine subscriptions, books                                                                                                                                                                                                                                | \$0                                   |        |
| 231 | 04  | 2222 | 649 | WLC |  | WLC - Library Digital Resources                     | \$5,000     | \$4,115     | \$1,750     | \$1,658     | \$4,190     | \$2,000          | \$2,000          | \$2,000          | Encyclopedia Britanica, \$1100, EBSCO, \$925                                                                                                                                                                                                                                          | (\$2,190)                             |        |
| 232 | 04  | 2222 | 810 | WLC |  | WLC - Library Dues, Fees, Membership                | \$51        | \$25        | \$51        | \$35        | \$100       | \$50             | \$50             | \$50             | NH Library Assoc                                                                                                                                                                                                                                                                      | (\$50)                                |        |
| 233 | 04  | 2410 | 290 | WLC |  | WLC - Principial Professional Development           | \$0         | \$0         | \$0         | \$0         | \$1,000     | \$1,000          | \$1,000          | \$1,000          | 1 or 2 professional opportunities                                                                                                                                                                                                                                                     | \$0                                   |        |
| 234 | 04  | 2410 | 534 | WLC |  | WLC - Front Office Postage and Meter                | \$2,200     | \$1,893     | \$1,500     | \$944       | \$1,500     | \$1,500          | \$1,500          | \$1,500          | postage for attendance letters, progress reports, report cards, Warrior Winner post cards                                                                                                                                                                                             | \$0                                   |        |
| 235 | 04  | 2410 | 550 | WLC |  | WLC - Front Office Printing                         | \$808       | \$355       | \$1,750     | \$795       | \$1,750     | \$1,750          | \$1,750          | \$1,750          | alumni pictures, outdoor banners, envelopes, tardy passes, visitor passes                                                                                                                                                                                                             | \$0                                   |        |
| 236 | 04  | 2410 | 580 | WLC |  | WLC - Principial Travel, Conference Fees, Mileage   | \$6,000     | \$4,628     | \$3,000     | \$751       | \$2,000     | \$2,000          | \$2,000          | \$2,000          | NELMS annual conference                                                                                                                                                                                                                                                               | \$0                                   |        |
| 237 | 04  | 2410 | 610 | WLC |  | WLC - Front Office Supplies                         | \$4,500     | \$2,349     | \$4,000     | \$2,405     | \$4,000     | \$2,500          | \$2,500          | \$2,500          | folders, paper, pens, etc                                                                                                                                                                                                                                                             | (\$1,500)                             |        |
| 238 | 04  | 2410 | 810 | WLC |  | WLC - Principal Dues, Fees, Membership              | \$6,543     | \$6,289     | \$5,600     | \$4,780     | \$5,200     | \$5,200          | \$5,200          | \$5,200          | NELMS :\$375, NHMLE: \$100, NEASC: \$4,250, ASCD \$158                                                                                                                                                                                                                                | \$0                                   |        |
| 239 | 04  | 2410 | 890 | WLC |  | WLC - Principial Miscellaneous                      | \$1,000     | \$1,284     | \$1,300     | \$291       | \$1,300     | \$1,000          | \$1,000          | \$1,000          | rental of sound system for graduation                                                                                                                                                                                                                                                 | (\$300)                               |        |
| 240 | 04  | 2490 | 890 | WLC |  | WLC - Graduation/Assembly Expenses                  | \$4,748     | \$2,901     | \$4,248     | \$2,632     | \$3,500     | \$3,000          | \$3,000          | \$3,000          | caps/gowns: \$1300; diplomas/covers: \$1000; staff recognition: \$50; roses: \$150; garden flowers for graduation: \$150; wreaths: \$65; 8th grade promotion certificates/folders: \$200                                                                                              | (\$500)                               |        |
| 241 | 04  | 2725 | 519 | WLC |  | TRANSP - WLC Field Trip Transportation              | \$10,250    | \$8,620     | \$14,500    | \$5,297     | \$11,000    | \$9,000          | \$10,000         | \$10,000         | Draft #5: FY27 Budget - Based on Butler's bid rate; \$4.65/mile, \$46.50/hour                                                                                                                                                                                                         | (\$1,000)                             |        |
| 242 | 04  | 2743 | 443 | WLC |  | WLC - CTE Van Lease                                 | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              | \$1              |                                                                                                                                                                                                                                                                                       | \$0                                   |        |
| 243 | 04  | 2743 | 519 | WLC |  | WLC - CTE Transportation (3rd party)                | \$2,500     | \$850       | \$0         | \$0         | \$0         | \$70,000         | \$40,025         | \$40,025         | Based on current student enrollment (21)                                                                                                                                                                                                                                              | \$40,025                              |        |
| 244 | 04  | 2743 | 626 | WLC |  | WLC - CTE Vehicle Fuel & Repair                     | \$2,000     | \$5,030     | \$4,500     | \$3,147     | \$4,500     | \$4,500          | \$4,500          | \$4,500          |                                                                                                                                                                                                                                                                                       | \$0                                   |        |
| 245 | 04  | 2744 | 519 | WLC |  | WLC - Athletics Transportation                      | \$43,100    | \$38,001    | \$37,000    | \$39,886    | \$41,000    | \$45,000         | \$50,685         | \$50,685         | Draft #5: FY27 Budget - Based on Butler's bid rate; \$4.65/mile, \$46.50/hour<br>Estimate 450 driving hours & 6,250 driving miles across 3 seasons for MS and HS sports                                                                                                               | \$9,685                               |        |
| 246 |     |      |     |     |  | Salaries                                            | \$1,963,008 | \$1,848,088 | \$2,231,043 | \$2,188,145 | \$2,335,829 | \$2,289,022      | \$2,293,730      | \$2,293,730      | 2 Principals, 2 front office staff, 1 guidance support staff, .25 FTE Athletic Director, Coaches, 28 WLCTA staff                                                                                                                                                                      | (\$42,099)                            | -1.80% |
| 247 |     |      |     |     |  | Employer Taxes (Fica/Medi, UC, WC)                  | \$161,729   | \$148,979   | \$173,978   | \$175,788   | \$197,495   | \$191,522        | \$187,134        | \$187,134        | Draft 4 - Revised UC calculation, revised WC rate (.035%)                                                                                                                                                                                                                             | (\$10,361)                            | -5.25% |
| 248 |     |      |     |     |  | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$748,637   | \$667,548   | \$858,977   | \$832,901   | \$913,563   | \$979,548        | \$1,065,591      | \$1,065,591      | Avg Health Increase - 34.6%; Dental Increase - 6%                                                                                                                                                                                                                                     | \$152,028                             | 16.64% |
|     |     |      |     |     |  | Subtotal - WLC                                      | \$3,188,271 | \$3,014,562 | \$3,554,111 | \$3,434,944 | \$3,738,967 | \$3,830,570      | \$3,893,645      | \$3,903,645      |                                                                                                                                                                                                                                                                                       | \$164,678                             | 4.40%  |
|     |     |      |     |     |  |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                       |                                       |        |
|     |     |      |     |     |  |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                       |                                       |        |
|     | SAU |      |     |     |  |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                                                                                                                 | \$                                    | %      |
| 249 | 04  | 2319 | 319 | 01  |  | SAU - Supervisors Checklist                         | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              | \$1              |                                                                                                                                                                                                                                                                                       | \$0                                   |        |
| 250 | 04  | 2319 | 534 | 01  |  | SAU - School Board Postage                          | \$550       | \$0         | \$200       | \$10        | \$100       | \$100            | \$100            | \$100            | Apportioned cost of meter rental, postage costs                                                                                                                                                                                                                                       | \$0                                   |        |
| 251 | 04  | 2319 | 540 | 01  |  | SAU - School Board Public Notices, Advertising      | \$600       | \$333       | \$575       | \$404       | \$450       | \$450            | \$450            | \$450            | Advertising fees associated with required public notices such as candidacy, Kindergarten registration, public hearings, deadlines for petition warrant articles, district meeting                                                                                                     | \$0                                   |        |
| 252 | 04  | 2319 | 550 | 01  |  | SAU - School Board Printing Services                | \$850       | \$928       | \$850       | \$956       | \$940       | \$1,100          | \$1,100          | \$1,100          | This line is primarily used for the annual report we prepare and print                                                                                                                                                                                                                | \$160                                 |        |
| 253 | 04  | 2319 | 610 | 01  |  | SAU - School Board Supplies & Maerials              | \$150       | \$0         | \$110       | \$0         | \$100       | \$50             | \$50             | \$50             | Resources for District Meeting, such as yes/no ballots, pencils, etc.                                                                                                                                                                                                                 | (\$50)                                |        |
| 254 | 04  | 2319 | 810 | 01  |  | SAU - School Board Dues, Fees, Memersship           | \$3,300     | \$3,195     | \$3,300     | \$3,195     | \$3,300     | \$3,483          | \$3,483          | \$3,483          | Fee for the NH School Board Association. Membership dues is \$2,882.44 and policy subscription is \$600                                                                                                                                                                               | \$183                                 |        |
| 255 | 04  | 2319 | 890 | 01  |  | SAU - School Board Miscellaneous                    | \$1,500     | \$578       | \$800       | \$735       | \$800       | \$800            | \$800            | \$800            | This varies year to year; we pay for retirement gifts, small apple to each staff member who has been here 10 plus years. Paid for lights on the flag at LCS. We spent \$600 on the required election configuration ballot fee. Additional requirements may include electronic ballots | \$0                                   |        |
| 256 | 04  | 2321 | 290 | 01  |  | SAU - Superintendent Professional Development       | \$3,000     | \$229       | \$3,000     | \$581       | \$2,800     | \$2,800          | \$2,800          | \$2,800          | Law workshop \$219; NHSBA PD webinars \$2149                                                                                                                                                                                                                                          | \$0                                   |        |
| 257 | 04  | 2321 | 330 | 01  |  | SAU - District Legal Services                       | \$22,000    | \$14,241    | \$20,000    | \$15,379    | \$20,000    | \$20,000         | \$20,000         | \$20,000         |                                                                                                                                                                                                                                                                                       | \$0                                   |        |
| 258 | 04  | 2321 | 534 | 01  |  | SAU - Superintendent's Office Postage               | \$1,000     | \$8         | \$550       | \$15        | \$450       | \$450            | \$100            | \$100            | Postage as necessary                                                                                                                                                                                                                                                                  | (\$350)                               |        |
| 259 | 04  | 2321 | 540 | 01  |  | SAU - Superintenden'ts Office Public Notices, Adv.  | \$3,500     | \$991       | \$3,500     | \$850       | \$3,500     | \$3,250          | \$1,500          | \$1,500          | EdjobNH Subscription (post open positions) \$850. Other advertisements may include school events, specific vacancies, etc.                                                                                                                                                            | (\$2,000)                             |        |
| 260 | 04  | 2321 | 550 | 01  |  | SAU - Superintendent's Office Printing              | \$110       | \$1,067     | \$110       | \$0         | \$110       | \$75             | \$75             | \$75             | Use for printing envelopes which we rarely need because we getr a bulk order to save on cost                                                                                                                                                                                          | (\$35)                                |        |
| 261 | 04  | 2321 | 580 | 01  |  | SAU - Travel, Conferences, Mileage Reimburse        | \$1,200     | \$599       | \$1,200     | \$2,477     | \$1,000     | \$1,000          | \$1,000          | \$1,000          | Travel mileage; \$2,100 in FY25 was for CTE van fuel                                                                                                                                                                                                                                  | \$0                                   |        |
| 262 | 04  | 2321 | 610 | 01  |  | SAU - Superintendent's Office Supplies              | \$1,000     | \$631       | \$750       | \$319       | \$750       | \$600            | \$600            | \$600            | Office supplies, folders, fax toner, envelopes, frames for teacher recognition certificates, etc.                                                                                                                                                                                     | (\$150)                               |        |
| 263 | 04  | 2321 | 810 | 01  |  | SAU - Superintendent Dues, Fees, Memership          | \$2,900     | \$75        | \$1,775     | \$0         | \$1,775     | \$1,775          | \$1,775          | \$1,775          | Membership in the NH School Administrative Assoc (NHSAA)                                                                                                                                                                                                                              | \$0                                   |        |

Wilton-Lyndeborough Cooperative School District  
FY27 Budget - 6th Draft  
As Finalized by Budget Committee 01.20.26

|     |    |                                            |     |     |  |                                                     |  |  |  | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                                                                                                    | Compare FY27 5th Draft to<br>FY26 Budget |        |
|-----|----|--------------------------------------------|-----|-----|--|-----------------------------------------------------|--|--|--|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|--------|
| 264 | 04 | 2321                                       | 890 | 01  |  | SAU - Superintendent Miscellaneous                  |  |  |  | \$2,600     | \$3,065     | \$2,200     | \$1,683     | \$2,600     | \$2,400          | \$2,400          | \$2,400          | Driving records check to drive van, background checks for volunteers (\$21/ea), new teacher background checks (\$48/ea), \$10 gift cards for Starfish Award recipients, student pizza, water & snacks for interview teams, sympathy flowers, cost for 1st grade t-shirts | (\$200)                                  |        |
| 265 |    |                                            |     |     |  | Salaries                                            |  |  |  | \$186,510   | \$191,523   | \$197,257   | \$200,204   | \$214,100   | \$225,304        | \$221,237        | \$221,237        | 2.0 FTE in Superintendent's Office (Superintendent and Executive Assistant), Clerk minutes for School Borad & negotiations                                                                                                                                               | \$7,137                                  | 3.33%  |
| 266 |    |                                            |     |     |  | Employer Taxes (Fica/Medi, UC, WC)                  |  |  |  | \$15,548    | \$15,957    | \$16,280    | \$17,311    | \$18,075    | \$18,633         | \$18,362         | \$18,362         | Draft 4 - Revised UC calculation, revised WC rate (.035%)                                                                                                                                                                                                                | \$287                                    | 1.59%  |
| 267 |    |                                            |     |     |  | Employer Benefits (Health, Dental, ADD, Life, NHRS) |  |  |  | \$18,108    | \$31,365    | \$32,490    | \$36,197    | \$44,276    | \$68,445         | \$41,034         | \$41,034         | Avg Health Increase - 34.6%; Dental Increase - 6%                                                                                                                                                                                                                        | (\$3,242)                                | -7.32% |
|     |    |                                            |     |     |  | Subtotal - SAU                                      |  |  |  | \$264,427   | \$264,785   | \$284,948   | \$280,316   | \$315,127   | \$350,716        | \$316,867        | \$316,867        |                                                                                                                                                                                                                                                                          | \$1,740                                  | 0.55%  |
|     |    |                                            |     |     |  |                                                     |  |  |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                          |                                          |        |
|     |    | SPECIAL EDUCATION/STUDENT SUPPORT SERVICES |     |     |  |                                                     |  |  |  | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                                                                                                    | \$                                       | %      |
| 268 | 04 | 1210                                       | 610 | 11  |  | SPED - FRES Inst Gen'l Supplies & Educ. Materials   |  |  |  | \$2,000     | \$1,988     | \$2,500     | \$2,499     | \$2,000     | \$2,500          | \$2,500          | \$2,500          | Instructional Materials per IEPs                                                                                                                                                                                                                                         | \$500                                    |        |
| 269 | 04 | 1210                                       | 610 | 12  |  | SPED - LCS Inst Gen'l Supplies & Educ. Materials    |  |  |  | \$500       | \$487       | \$600       | \$599       | \$500       | \$600            | \$600            | \$600            | Instructional Materials per IEPs                                                                                                                                                                                                                                         | \$100                                    |        |
| 270 | 04 | 1210                                       | 610 | WLC |  | SPED - WLC Inst Gen'l Supplies & Educ. Materials    |  |  |  | \$2,000     | \$1,928     | \$2,500     | \$2,492     | \$2,000     | \$2,000          | \$2,000          | \$2,000          | Instructional Materials per IEPs                                                                                                                                                                                                                                         | \$0                                      |        |
| 271 | 04 | 1210                                       | 641 | 11  |  | SPED - FRES Books and Print Materials               |  |  |  | \$1,000     | \$975       | \$1,000     | \$1,000     | \$1,000     | \$1,000          | \$1,000          | \$1,000          | Books per IEP                                                                                                                                                                                                                                                            | \$0                                      |        |
| 272 | 04 | 1210                                       | 641 | 12  |  | SPED - LCS Books and Print Materials                |  |  |  | \$1,000     | \$697       | \$500       | \$375       | \$800       | \$500            | \$500            | \$500            | Books per IEP                                                                                                                                                                                                                                                            | (\$300)                                  |        |
| 273 | 04 | 1210                                       | 641 | WLC |  | SPED - WLC Books and Print Mterials                 |  |  |  | \$1,500     | \$1,286     | \$1,900     | \$778       | \$1,700     | \$1,000          | \$1,000          | \$1,000          | Books per IEP                                                                                                                                                                                                                                                            | (\$700)                                  |        |
| 274 | 04 | 1210                                       | 650 | 11  |  | SPED - FRES Software & License Subscriptions        |  |  |  | \$4,000     | \$4,115     | \$5,000     | \$4,375     | \$4,000     | \$4,400          | \$4,400          | \$4,400          | ACE Software                                                                                                                                                                                                                                                             | \$400                                    |        |
| 275 | 04 | 1210                                       | 650 | 12  |  | SPED - LCS Software & License Subscriptions         |  |  |  | \$3,000     | \$2,780     | \$3,000     | \$2,677     | \$3,000     | \$2,800          | \$2,800          | \$2,800          | ACE Software                                                                                                                                                                                                                                                             | (\$200)                                  |        |
| 276 | 04 | 1210                                       | 650 | WLC |  | SPED - WLC Software & License Subscriptions         |  |  |  | \$4,000     | \$4,016     | \$4,000     | \$4,227     | \$4,000     | \$4,400          | \$4,400          | \$4,400          | ACE Software                                                                                                                                                                                                                                                             | \$400                                    |        |
| 277 | 04 | 1210                                       | 731 | 11  |  | SPED - FRES New Equipment                           |  |  |  | \$750       | \$719       | \$700       | \$0         | \$700       | \$500            | \$500            | \$500            | Equipment per IEPs                                                                                                                                                                                                                                                       | (\$200)                                  |        |
| 278 | 04 | 1210                                       | 731 | 12  |  | SPED - LCS New Equipment                            |  |  |  | \$750       | \$749       | \$700       | \$666       | \$700       | \$500            | \$500            | \$500            | Equipment per IEPs                                                                                                                                                                                                                                                       | (\$200)                                  |        |
| 279 | 04 | 1210                                       | 731 | WLC |  | SPED - WLC New Equipment                            |  |  |  | \$500       | \$500       | \$500       | \$321       | \$500       | \$400            | \$400            | \$400            | Equipment per IEPs                                                                                                                                                                                                                                                       | (\$100)                                  |        |
| 280 | 04 | 1210                                       | 733 | 12  |  | SPED - LCS New Furniture or Fixtures                |  |  |  | \$500       | \$500       | \$500       | \$0         | \$500       | \$500            | \$500            | \$500            | Specialized Furniture per IEPs                                                                                                                                                                                                                                           | \$0                                      |        |
| 281 | 04 | 1210                                       | 733 | WLC |  | SPED - WLC New Furniture or Fixtures                |  |  |  | \$500       | \$500       | \$500       | \$407       | \$500       | \$500            | \$500            | \$500            | Specialized Furniture per IEPs                                                                                                                                                                                                                                           | \$0                                      |        |
| 282 | 04 | 1210                                       | 734 | 11  |  | SPED - FRES New Computers/Hardware                  |  |  |  | \$1,000     | \$1,000     | \$1,000     | \$0         | \$750       | \$500            | \$500            | \$500            | Student/Staff Technology Needs                                                                                                                                                                                                                                           | (\$250)                                  |        |
| 283 | 04 | 1210                                       | 734 | 12  |  | SPED - LCS New Computers/Hardware                   |  |  |  | \$750       | \$0         | \$750       | \$0         | \$750       | \$500            | \$500            | \$500            | Student/Staff Technology Needs                                                                                                                                                                                                                                           | (\$250)                                  |        |
| 284 | 04 | 1210                                       | 734 | WLC |  | SPED - WLC New Computers/Hardware                   |  |  |  | \$1,500     | \$360       | \$1,500     | \$84        | \$1,250     | \$500            | \$500            | \$500            | Student/Staff Technology Needs                                                                                                                                                                                                                                           | (\$750)                                  |        |
| 285 | 04 | 1210                                       | 735 | 11  |  | SPED - FRES Classroom Replacement Equip.            |  |  |  | \$500       | \$472       | \$500       | \$264       | \$500       | \$500            | \$500            | \$500            | Replscement Equipment per IEPs                                                                                                                                                                                                                                           | \$0                                      |        |
| 286 | 04 | 1210                                       | 735 | WLC |  | SPED - WLC Classroom Replacement Equip.             |  |  |  | \$500       | \$500       | \$500       | \$321       | \$500       | \$500            | \$500            | \$500            | Replscement Equipment per IEPs                                                                                                                                                                                                                                           | \$0                                      |        |
| 287 | 04 | 1210                                       | 810 | 01  |  | SPED - Medicaid Fees                                |  |  |  | \$9,000     | \$2,238     | \$9,000     | \$7,230     | \$9,000     | \$8,000          | \$8,000          | \$8,000          | Annual Medicaid Fees for Service - Relay                                                                                                                                                                                                                                 | (\$1,000)                                |        |
| 288 | 04 | 1211                                       | 330 | 11  |  | SPED - FRES SPED Aide Staffing Agency               |  |  |  | \$0         | \$0         | \$0         | \$111,947   | \$0         | \$0              | \$0              | \$0              |                                                                                                                                                                                                                                                                          | \$0                                      |        |
| 289 | 04 | 1211                                       | 330 | 12  |  | SPED - LCS SPED Aide Staffing Agency                |  |  |  | \$0         | \$0         | \$0         | \$44,328    | \$0         | \$0              | \$0              | \$0              |                                                                                                                                                                                                                                                                          | \$0                                      |        |
| 290 | 04 | 1211                                       | 330 | WLC |  | SPED - WLC SPED Aide Staffing Agency                |  |  |  | \$0         | \$0         | \$0         | \$38,720    | \$0         | \$0              | \$0              | \$0              |                                                                                                                                                                                                                                                                          | \$0                                      |        |
| 291 | 04 | 1212                                       | 323 | 11  |  | SPED - FRES ESY/Summer CSP                          |  |  |  | \$17,000    | \$19,776    | \$19,500    | \$21,008    | \$20,000    | \$21,000         | \$21,000         | \$21,000         | SLP, PT, OT, Reading Personnel for ESY Program                                                                                                                                                                                                                           | \$1,000                                  |        |
| 292 | 04 | 1290                                       | 339 | 11  |  | SPED - FRES 504 Special Programs                    |  |  |  | \$4,500     | \$1,400     | \$4,500     | \$2,270     | \$3,500     | \$2,500          | \$2,500          | \$2,500          | 504 Needs per Student Plan                                                                                                                                                                                                                                               | (\$1,000)                                |        |
| 293 | 04 | 1290                                       | 339 | WLC |  | SPED - WLC 504 Special Programs                     |  |  |  | \$5,500     | \$1,000     | \$5,500     | \$5,951     | \$3,500     | \$5,000          | \$5,000          | \$5,000          | 504 Needs per Student Plan                                                                                                                                                                                                                                               | \$1,500                                  |        |
| 294 | 04 | 1290                                       | 561 | WLC |  | SPED - WLC Public In State Tuition                  |  |  |  | \$51,000    | \$77,032    | \$55,000    | \$31,230    | \$80,250    | \$55,000         | \$55,000         | \$55,000         | OOD Tuitions                                                                                                                                                                                                                                                             | (\$25,250)                               |        |
| 295 | 04 | 1290                                       | 564 | 11  |  | SPED - FRES Private Out of District Tuition         |  |  |  | \$115,000   | \$155,099   | \$1         | \$0         | \$1         | \$75,000         | \$175,000        | \$175,000        | OOD Tuitions<br>Draft #5: Added \$100,000 for OOD Tuitions for students identified since start of school                                                                                                                                                                 | \$174,999                                |        |
| 296 | 04 | 1290                                       | 564 | WLC |  | SPED - WLC Private Out of District Tuition          |  |  |  | \$129,000   | \$141,778   | \$369,000   | \$450,504   | \$448,000   | \$420,000        | \$420,000        | \$420,000        | OOD Tuitions                                                                                                                                                                                                                                                             | (\$28,000)                               |        |
| 297 | 04 | 1290                                       | 610 | 11  |  | SPED - FRES 504 Program Supplies                    |  |  |  | \$500       | \$0         | \$500       | \$500       | \$500       | \$500            | \$500            | \$500            | 504 Needs per Student Plan                                                                                                                                                                                                                                               | \$0                                      |        |
| 298 | 04 | 1290                                       | 610 | 12  |  | SPED - LCS 504 Program Supplies                     |  |  |  | \$500       | \$0         | \$500       | \$500       | \$500       | \$500            | \$500            | \$500            | 504 Needs per Student Plan                                                                                                                                                                                                                                               | \$0                                      |        |
| 299 | 04 | 1290                                       | 610 | WLC |  | SPED - WLC 504 Program Supplies                     |  |  |  | \$1,000     | \$345       | \$1,000     | \$999       | \$1,000     | \$1,000          | \$1,000          | \$1,000          | 504 Needs per Student Plan                                                                                                                                                                                                                                               | \$0                                      |        |
| 300 | 04 | 1290                                       | 731 | 12  |  | SPED - LCS New Equipment                            |  |  |  | \$500       | \$0         | \$500       | \$38        | \$500       | \$400            | \$400            | \$400            | Equipment per IEPs & 504s                                                                                                                                                                                                                                                | (\$100)                                  |        |
| 301 | 04 | 2142                                       | 321 | 01  |  | SPED - School Psychologist CSP                      |  |  |  | \$118,900   | \$120,274   | \$175,000   | \$158,969   | \$175,000   | \$175,000        | \$175,000        | \$175,000        | Contracted Service School Psychologist & Licensd Mental Health Clinician                                                                                                                                                                                                 | \$0                                      |        |
| 302 | 04 | 2142                                       | 323 | 11  |  | SPED - FRES Psychological Testing Services          |  |  |  | \$7,500     | \$6,650     | \$5,000     | \$12,074    | \$5,000     | \$10,000         | \$10,000         | \$10,000         | Outside Special Educations Evaluations                                                                                                                                                                                                                                   | \$5,000                                  |        |
| 303 | 04 | 2142                                       | 323 | 12  |  | SPED - LCS Psychological Testing Services           |  |  |  | \$2,750     | \$0         | \$3,000     | \$2,989     | \$3,000     | \$3,000          | \$3,000          | \$3,000          | Outside Special Educations Evaluations                                                                                                                                                                                                                                   | \$0                                      |        |
| 304 | 04 | 2142                                       | 323 | WLC |  | SPED - WLC Psychological Testing Services           |  |  |  | \$13,000    | \$0         | \$10,000    | \$9,550     | \$10,000    | \$10,000         | \$10,000         | \$10,000         | Outside Special Educations Evaluations                                                                                                                                                                                                                                   | \$0                                      |        |
| 305 | 04 | 2142                                       | 610 | 01  |  | SPED - School Psychologist Supplies & Materials     |  |  |  | \$500       | \$488       | \$500       | \$494       | \$1,000     | \$500            | \$500            | \$500            | Supplies for School Psych/LMHC                                                                                                                                                                                                                                           | (\$500)                                  |        |
| 306 | 04 | 2143                                       | 321 | 11  |  | SPED - FRES Social Worker                           |  |  |  | \$0         | \$21,569    | \$0         | \$0         | \$0         | \$0              | \$0              | \$0              |                                                                                                                                                                                                                                                                          | \$0                                      |        |
| 307 | 04 | 2143                                       | 610 | 11  |  | SPED - FRES Psych. Testing Gen'l Supplies           |  |  |  | \$250       | \$220       | \$500       | \$397       | \$500       | \$400            | \$400            | \$400            | Supplies for School Psych/LMHC                                                                                                                                                                                                                                           | (\$100)                                  |        |
| 308 | 04 | 2143                                       | 610 | 12  |  | SPED - LCS Mental Health General Supplies           |  |  |  | \$250       | \$224       | \$500       | \$135       | \$500       | \$400            | \$400            | \$400            | Supplies for School Psych/LMHC                                                                                                                                                                                                                                           | (\$100)                                  |        |
| 309 | 04 | 2149                                       | 330 | 11  |  | SPED - FRES ABA/RBT Staffing Agency                 |  |  |  | \$0         | \$0         | \$0         | \$578       | \$0         | \$0              | \$0              | \$0              |                                                                                                                                                                                                                                                                          | \$0                                      |        |
| 310 | 04 | 2149                                       | 330 | WLC |  | SPED - WLC ABA/RBT Staffing Agency                  |  |  |  | \$0         | \$0         | \$0         | \$59,315    | \$0         | \$0              | \$0              | \$0              |                                                                                                                                                                                                                                                                          | \$0                                      |        |
| 311 | 04 | 2149                                       | 580 | 11  |  | SPED - FRES ABA/RBT Mileage Reimbursement           |  |  |  | \$1,500     | \$582       | \$1,500     | \$1,584     | \$1,000     | \$1,500          | \$1,500          | \$1,500          | Mileage Reimbursement - Staff & Parents                                                                                                                                                                                                                                  | \$500                                    |        |
| 312 | 04 | 2149                                       | 580 | 12  |  | SPED - LCS ABA/RBT Mileage Reimbursement            |  |  |  | \$500       | \$107       | \$750       | \$637       | \$300       | \$700            | \$700            | \$700            | Mileage Reimbursement - Staff & Parents                                                                                                                                                                                                                                  | \$400                                    |        |
| 313 | 04 | 2149                                       | 580 | WLC |  | SPED - WLC ABA/RBT Mileage Reimbursement            |  |  |  | \$1,000     | \$215       | \$1,000     | \$1,372     | \$600       | \$1,000          | \$1,000          | \$1,000          | Mileage Reimbursement - Staff & Parents                                                                                                                                                                                                                                  | \$400                                    |        |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 6th Draft**  
**As Finalized by Budget Committee 01.20.26**

|     |            |      |     |     |   |                                                     |             |             |             |             |             |                  |                  | Compare FY27 5th Draft to |                                                                                                                                                            |             |             |             |                  |                  |                  |       |             |  |
|-----|------------|------|-----|-----|---|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|------------------|------------------|------------------|-------|-------------|--|
|     |            |      |     |     |   |                                                     |             |             |             |             |             |                  |                  | FY24 Budget               | FY24 Actual                                                                                                                                                | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES | FY26 Budget |  |
| 314 | 04         | 2149 | 610 | 11  |   | SPED - FRES ABA/RBT General Supplies                | \$1,500     | \$1,491     | \$1,500     | \$4,500     | \$1,500     | \$2,000          | \$2,000          | \$2,000                   | ABA Supplies                                                                                                                                               | \$500       |             |             |                  |                  |                  |       |             |  |
| 315 | 04         | 2149 | 610 | 12  |   | SPED - LCS ABA/RBT General Supplies                 | \$1,500     | \$1,491     | \$1,500     | \$0         | \$1,500     | \$1,000          | \$1,000          | \$1,000                   | ABA Supplies                                                                                                                                               | (\$500)     |             |             |                  |                  |                  |       |             |  |
| 316 | 04         | 2149 | 610 | WLC |   | SPED - WLC ABA/RBT General Supplies                 | \$1,000     | \$121       | \$1,500     | \$0         | \$1,500     | \$1,000          | \$1,000          | \$1,000                   | ABA Supplies                                                                                                                                               | (\$500)     |             |             |                  |                  |                  |       |             |  |
| 317 | 04         | 2152 | 321 | 11  |   | SPED - FRES S/L Pathologist (CSP)                   | \$98,500    | \$109,892   | \$126,000   | \$114,075   | \$132,000   | \$127,000        | \$127,000        | \$127,000                 | Speech Language - Contract Services                                                                                                                        | (\$5,000)   |             |             |                  |                  |                  |       |             |  |
| 318 | 04         | 2152 | 321 | 12  |   | SPED - LCS S/L Pathologist (CSP)                    | \$22,500    | \$4,486     | \$45,000    | \$30,300    | \$51,400    | \$36,000         | \$36,000         | \$36,000                  | Speech Language - Contract Services                                                                                                                        | (\$15,400)  |             |             |                  |                  |                  |       |             |  |
| 319 | 04         | 2152 | 321 | WLC |   | SPED - WLC S/L Pathologist (CSP)                    | \$58,000    | \$60,162    | \$64,000    | \$70,600    | \$59,600    | \$80,000         | \$80,000         | \$80,000                  | Speech Language - Contract Services                                                                                                                        | \$20,400    |             |             |                  |                  |                  |       |             |  |
| 320 | 04         | 2152 | 610 | 11  |   | SPED - FRES S/L Supplies & Materials                | \$1,000     | \$1,000     | \$750       | \$700       | \$750       | \$700            | \$700            | \$700                     | SLP Supplies                                                                                                                                               | (\$50)      |             |             |                  |                  |                  |       |             |  |
| 321 | 04         | 2152 | 610 | 12  |   | SPED - LCS S/L Supplies & Materials                 | \$750       | \$639       | \$750       | \$744       | \$750       | \$700            | \$700            | \$700                     | SLP Supplies                                                                                                                                               | (\$50)      |             |             |                  |                  |                  |       |             |  |
| 322 | 04         | 2152 | 641 | 11  |   | SPED - FRES S/L Books & Print Materials             | \$500       | \$336       | \$500       | \$132       | \$500       | \$400            | \$400            | \$400                     | SLP Supplies                                                                                                                                               | (\$100)     |             |             |                  |                  |                  |       |             |  |
| 323 | 04         | 2153 | 323 | 11  |   | SPED - FRES Audiological Testing Services           | \$300       | \$184       | \$300       | \$1,346     | \$300       | \$1,000          | \$1,000          | \$1,000                   | Audiological Evaluations                                                                                                                                   | \$700       |             |             |                  |                  |                  |       |             |  |
| 324 | 04         | 2153 | 323 | WLC |   | SPED - WLC Audiological Testing Services            | \$600       | \$184       | \$600       | \$465       | \$600       | \$500            | \$500            | \$500                     | Audiological Evaluations                                                                                                                                   | (\$100)     |             |             |                  |                  |                  |       |             |  |
| 325 | 04         | 2162 | 323 | 11  |   | SPED - FRES Physical Therapy (CSP)                  | \$6,400     | \$6,120     | \$8,500     | \$4,883     | \$8,300     | \$5,000          | \$5,000          | \$5,000                   | Physical Therapy - Contracted Services                                                                                                                     | (\$3,300)   |             |             |                  |                  |                  |       |             |  |
| 326 | 04         | 2162 | 323 | 12  |   | SPED - LCS Physical Therapist (CSP)                 | \$9,500     | \$6,375     | \$14,000    | \$9,319     | \$14,200    | \$10,000         | \$10,000         | \$10,000                  | Physical Therapy - Contracted Services                                                                                                                     | (\$4,200)   |             |             |                  |                  |                  |       |             |  |
| 327 | 04         | 2162 | 323 | WLC |   | SPED - WLC Physical Therapy (CSP)                   | \$7,200     | \$1,530     | \$7,500     | \$131       | \$7,200     | \$4,000          | \$4,000          | \$4,000                   | Physical Therapy - Contracted Services                                                                                                                     | (\$3,200)   |             |             |                  |                  |                  |       |             |  |
| 328 | 04         | 2163 | 321 | 11  |   | SPED - FRES Occupational Therapist (CSP)            | \$48,600    | \$61,895    | \$52,500    | \$60,857    | \$63,000    | \$63,000         | \$63,000         | \$63,000                  | Occupational Therapy - Contracted Services                                                                                                                 | \$0         |             |             |                  |                  |                  |       |             |  |
| 329 | 04         | 2163 | 321 | 12  |   | SPED - LCS Occupational Therapist (CSP)             | \$25,500    | \$32,705    | \$28,000    | \$32,032    | \$34,000    | \$34,000         | \$34,000         | \$34,000                  | Occupational Therapy - Contracted Services                                                                                                                 | \$0         |             |             |                  |                  |                  |       |             |  |
| 330 | 04         | 2163 | 321 | WLC |   | SPED - WLC Occupational Therapist (CSP)             | \$17,500    | \$7,056     | \$19,500    | \$5,984     | \$7,200     | \$6,000          | \$6,000          | \$6,000                   | Occupational Therapy - Contracted Services                                                                                                                 | (\$1,200)   |             |             |                  |                  |                  |       |             |  |
| 331 | 04         | 2190 | 321 | 11  |   | SPED - FRES Reading Specialist (CSP)                | \$20,200    | \$47,173    | \$63,000    | \$47,000    | \$55,000    | \$58,000         | \$58,000         | \$58,000                  |                                                                                                                                                            | \$3,000     |             |             |                  |                  |                  |       |             |  |
|     |            |      |     |     |   |                                                     |             |             |             |             |             |                  |                  |                           | Transfer fr Reading Specialist Wages/Taxes/Benefits budget                                                                                                 |             |             |             |                  |                  |                  |       |             |  |
| 332 | 04         | 2190 | 321 | WLC |   | SPED - WLC Reading Specialist (CSP)                 | \$45,000    | \$37,466    | \$50,000    | \$7,874     | \$2         | \$71,000         | \$71,000         | \$71,000                  | FY26:FY27                                                                                                                                                  | \$70,998    |             |             |                  |                  |                  |       |             |  |
| 333 | 04         | 2190 | 323 | 11  |   | SPED - FRES Other Student Support Services          | \$2,500     | \$2,499     | \$2,500     | \$2,696     | \$2,500     | \$3,000          | \$3,000          | \$3,000                   | Miscellaneous IEP Costs                                                                                                                                    | \$500       |             |             |                  |                  |                  |       |             |  |
| 334 | 04         | 2190 | 323 | 12  |   | SPED - LCS Other Student Support Services           | \$1,000     | \$980       | \$1,000     | \$743       | \$1,000     | \$1,000          | \$1,000          | \$1,000                   | Miscellaneous IEP Costs                                                                                                                                    | \$0         |             |             |                  |                  |                  |       |             |  |
| 335 | 04         | 2190 | 323 | WLC |   | SPED - WLC Other Student Support Services           | \$5,500     | \$5,099     | \$5,500     | \$1,546     | \$5,500     | \$5,000          | \$5,000          | \$5,000                   | Miscellaneous IEP Costs                                                                                                                                    | (\$500)     |             |             |                  |                  |                  |       |             |  |
| 336 | 04         | 2332 | 290 | 01  |   | SPED - Director Professional Development            | \$2,000     | \$1,524     | \$2,000     | \$672       | \$2,000     | \$1,200          | \$1,200          | \$1,200                   | Professional Development - Student Services                                                                                                                | (\$800)     |             |             |                  |                  |                  |       |             |  |
| 337 | 04         | 2332 | 330 | 01  |   | SPED - Legal Services                               | \$6,000     | \$14,255    | \$5,000     | \$2,777     | \$7,500     | \$6,000          | \$6,000          | \$6,000                   | Special Education Legal Services                                                                                                                           | (\$1,500)   |             |             |                  |                  |                  |       |             |  |
| 338 | 04         | 2332 | 534 | 01  |   | SPED - Admin Office Postage                         | \$500       | \$0         | \$500       | \$15        | \$500       | \$500            | \$500            | \$500                     | Postage                                                                                                                                                    | \$0         |             |             |                  |                  |                  |       |             |  |
| 339 | 04         | 2332 | 540 | 01  |   | SPED - Required Public Notices, Advertising         | \$500       | \$421       | \$500       | \$428       | \$700       | \$500            | \$500            | \$500                     | Required Special Education/504 Annual Notices                                                                                                              | (\$200)     |             |             |                  |                  |                  |       |             |  |
| 340 | 04         | 2332 | 580 | 01  |   | SPED - Admin Travel, Conference, Mileage Reimburse  | \$2,000     | \$1,130     | \$2,000     | \$930       | \$1,500     | \$1,100          | \$1,100          | \$1,100                   | Special Education Staff Conferences                                                                                                                        | (\$400)     |             |             |                  |                  |                  |       |             |  |
| 341 | 04         | 2332 | 610 | 01  |   | SPED - Office Supplies & Materials                  | \$500       | \$393       | \$750       | \$0         | \$750       | \$700            | \$700            | \$700                     | SAU Special Education Office Supplies                                                                                                                      | (\$50)      |             |             |                  |                  |                  |       |             |  |
| 342 | 04         | 2332 | 810 | 01  |   | SPED - Dues, Fees, Membership                       | \$500       | \$75        | \$500       | \$0         | \$500       | \$500            | \$500            | \$500                     | Miscellaneous Dues, Fees Membership                                                                                                                        | \$0         |             |             |                  |                  |                  |       |             |  |
|     |            |      |     |     |   |                                                     |             |             |             |             |             |                  |                  |                           | 1.6 FTE in SAU office (.6 Administrator, 1 admin/office support), 7 SpEd teachers, 1 preschool teacher, 19 ABA/RBTs, 1 BCBA, ESY staff, 12 SpEd paras      |             |             |             |                  |                  |                  |       |             |  |
| 343 |            |      |     |     |   | Salaries                                            | \$1,679,850 | \$1,626,393 | \$1,691,708 | \$1,597,931 | \$1,828,375 | \$1,735,208      | \$1,717,907      | \$1,717,907               | Draft 4 - reduced 4 ABA positions from 7.5 hrs/day to 6.8 hrs/day based on staffing model change for new hires after 11/20/25                              | (\$110,468) | -6.04%      |             |                  |                  |                  |       |             |  |
| 344 |            |      |     |     |   | Employer Taxes (Fica/Medi, UC, WC)                  | \$139,986   | \$126,499   | \$138,979   | \$128,633   | \$155,273   | \$148,349        | \$143,759        | \$143,759                 | Draft 4 - Revised UC calculation, revised WC rate (.035%)                                                                                                  | (\$11,514)  | -7.42%      |             |                  |                  |                  |       |             |  |
| 345 |            |      |     |     |   | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$681,966   | \$636,966   | \$685,205   | \$688,316   | \$824,381   | \$878,628        | \$879,476        | \$879,476                 | Health estimate 15% increase, Dental estimate 8% increase, plan changes from FY26 Budget to FY 27 based on current staff                                   | \$55,095    | 6.68%       |             |                  |                  |                  |       |             |  |
|     |            |      |     |     |   | Subtotal - Special Education                        | \$3,394,752 | \$3,369,108 | \$3,712,693 | \$3,800,029 | \$4,059,082 | \$4,098,485      | \$4,177,442      | \$4,177,442               |                                                                                                                                                            | \$118,360   | 2.92%       |             |                  |                  |                  |       |             |  |
|     |            |      |     |     |   |                                                     |             |             |             |             |             |                  |                  |                           |                                                                                                                                                            |             |             |             |                  |                  |                  |       |             |  |
|     |            |      |     |     |   |                                                     |             |             |             |             |             |                  |                  |                           |                                                                                                                                                            |             |             |             |                  |                  |                  |       |             |  |
|     | TECHNOLOGY |      |     |     |   |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft          | NOTES                                                                                                                                                      | \$          | %           |             |                  |                  |                  |       |             |  |
| 346 | 04         | 1100 | 610 | 11  | T | TECH - FRES Technology Supplies                     | \$1,500     | \$913       | \$1,500     | \$1,493     | \$1,500     | \$1,400          | \$1,400          | \$1,400                   | Line item used for supplies. Reduction for FY 27 because standardized connections have lessened demand for adapters                                        | (\$100)     |             |             |                  |                  |                  |       |             |  |
| 347 | 04         | 1100 | 610 | 12  | T | TECH - LCS Technology Supplies                      | \$500       | \$271       | \$500       | \$0         | \$500       | \$350            | \$350            | \$350                     | Line item used for supplies. Reduction for FY 27 because standardized connections have lessened demand for adapters                                        | (\$150)     |             |             |                  |                  |                  |       |             |  |
| 348 | 04         | 1100 | 610 | WLC | T | TECH - WLC Technology Supplies                      | \$3,000     | \$2,508     | \$3,000     | \$1,667     | \$2,800     | \$2,500          | \$2,500          | \$2,500                   | Line item used for supplies. Reduction for FY 27 because standardized connections have lessened demand for adapters                                        | (\$300)     |             |             |                  |                  |                  |       |             |  |
|     |            |      |     |     |   |                                                     |             |             |             |             |             |                  |                  |                           | I-Ready Instruction \$22,216.00<br>Heggerty \$170.00<br>Mystery Writing \$880.00<br>Exploros \$1,386.00<br>Mystery Science \$2,000.00<br>Planbook \$252.00 |             |             |             |                  |                  |                  |       |             |  |
| 349 | 04         | 1100 | 650 | 11  | T | TECH - FRES Software & License Subscriptions        | \$10,775    | \$9,943     | \$27,800    | \$13,996    | \$30,010    | \$27,349         | \$30,250         | \$30,250                  | Beast academy online \$1,188                                                                                                                               | \$240       |             |             |                  |                  |                  |       |             |  |
| 350 | 04         | 1100 | 650 | 12  | T | TECH - LCS Software & License Subscriptions         | \$1,752     | \$1,537     | \$5,201     | \$1,906     | \$3,214     | \$4,326          | \$10,135         | \$10,135                  | I-Ready Instruction \$9,652.50                                                                                                                             | \$6,921     |             |             |                  |                  |                  |       |             |  |

Wilton-Lyndeborough Cooperative School District  
FY27 Budget - 6th Draft  
As Finalized by Budget Committee 01.20.26

|     |    |      |     |     |   |                                                       |          |          |          |          |          |          |          |          |  | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                                                                                                                                                                               | Compare FY27 5th Draft to FY26 Budget |           |
|-----|----|------|-----|-----|---|-------------------------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|--|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------|
|     |    |      |     |     |   |                                                       |          |          |          |          |          |          |          |          |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       |           |
| 351 | 04 | 1100 | 650 | WLC | T | TECH - WLC Software & License Subscriptions           | \$16,897 | \$15,559 | \$26,577 | \$18,490 | \$32,139 | \$17,871 | \$23,868 | \$23,868 |  |             |             |             |             |             |                  |                  |                  | Adobe \$3917<br>FinalForms \$500.00<br>I-Ready Instruction \$16321.50"<br>Pivot (Replacing Gizmos) \$550.00<br>TI-84 Plus CE Online Calculator App \$80.00<br>Voces \$300<br>Adobe \$3917<br>FinalForms \$500.00<br>I-Ready Instruction \$10,324<br>Pivot (Replacing Gizmos) \$550.00<br>TI-84 Plus CE Online Calculator App \$80.00<br>Voces \$300 |                                       |           |
| 352 | 04 | 1100 | 731 | 11  | T | TECH - FRES Reg Ed New Equipment                      | \$1      | \$0      | \$1      | \$0      | \$1      | \$1      | \$1      | \$1      |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$0       |
| 353 | 04 | 1100 | 731 | WLC | T | TECH - WLC Reg Ed New Equipment                       | \$2      | \$0      | \$2      | \$0      | \$2      | \$1      | \$1      | \$1      |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | (\$1)     |
| 354 | 04 | 1100 | 734 | 11  | T | TECH - FRES New Computers or Hardware                 | \$1      | \$0      | \$1      | \$0      | \$1      | \$1      | \$1      | \$1      |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$0       |
| 355 | 04 | 1100 | 734 | WLC | T | TECH - WLC New Computer or Hardware                   | \$2      | \$0      | \$2      | \$0      | \$5,000  | \$1      | \$1      | \$1      |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | (\$4,999) |
| 356 | 04 | 1100 | 735 | 11  | T | TECH - FRES Replacement Equipment                     | \$21,155 | \$19,050 | \$14,553 | \$15,316 | \$13,520 | \$13,520 | \$13,520 | \$13,520 |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$0       |
| 357 | 04 | 1100 | 735 | WLC | T | TECH - Replacement Equipment                          | \$24,681 | \$24,262 | \$15,147 | \$15,083 | \$17,914 | \$17,914 | \$17,914 | \$17,914 |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$0       |
| 358 | 04 | 2134 | 650 | 11  | T | TECH - FRES Nurse Software & License Subscriptions    | \$454    | \$418    | \$905    | \$689    | \$905    | \$674    | \$674    | \$674    |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | (\$231)   |
| 359 | 04 | 2134 | 650 | 12  | T | TECH - LCS Nurse Software & License Subscriptions     | \$454    | \$418    | \$216    | \$121    | \$216    | \$285    | \$285    | \$285    |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$69      |
| 360 | 04 | 2134 | 650 | WLC | T | TECH - WLC Nurse Software & License Subscriptions     | \$908    | \$836    | \$1,089  | \$913    | \$1,089  | \$967    | \$967    | \$967    |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | (\$122)   |
| 361 | 04 | 2222 | 650 | 11  | T | TECH - FRES Library Software & Digial Subscriptions   | \$848    | \$882    | \$783    | \$953    | \$972    | \$1,000  | \$1,000  | \$1,000  |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$28      |
| 362 | 04 | 2222 | 650 | WLC | T | TECH - WLC Library Software & License Subscriptions   | \$849    | \$918    | \$820    | \$953    | \$1,270  | \$1,000  | \$1,000  | \$1,000  |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | (\$270)   |
| 363 | 04 | 2321 | 650 | 01  | T | TECH - SUP Software & License Subscriptions           | \$8,911  | \$8,546  | \$8,911  | \$8,891  | \$8,910  | \$9,410  | \$9,410  | \$9,410  |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$500     |
| 364 | 04 | 2410 | 650 | 11  | T | TECH - FRES Front Office Software & License Subscript | \$13,748 | \$10,596 | \$12,913 | \$8,379  | \$9,627  | \$11,053 | \$9,770  | \$9,770  |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$143     |
| 365 | 04 | 2410 | 650 | 12  | T | TECH - LCS Front Office Software & License Subscript  | \$3,974  | \$1,727  | \$2,980  | \$1,482  | \$2,315  | \$2,496  | \$2,571  | \$2,571  |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$256     |
| 366 | 04 | 2410 | 650 | WLC | T | TECH - WLC Front Office Software & License Subscript  | \$12,631 | \$11,051 | \$13,721 | \$10,993 | \$12,756 | \$12,230 | \$13,370 | \$13,370 |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$614     |
| 367 | 04 | 2510 | 650 | 01  | T | TECH - BUSOFF Software & License Subscriptions        | \$26,201 | \$21,838 | \$26,404 | \$22,980 | \$23,000 | \$23,000 | \$23,000 | \$23,000 |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$0       |
| 368 | 04 | 2510 | 735 | 01  | T | TECH - BUSOFF Replacement Equipment                   | \$1      | \$0      | \$1      | \$0      | \$1      | \$1      | \$1      | \$1      |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$0       |
| 369 | 04 | 2844 | 290 | 01  |   | TECH - Admin Professional Development                 | \$1      | \$0      | \$1      | \$0      | \$1      | \$1      | \$1      | \$1      |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$0       |
| 370 | 04 | 2844 | 330 | 01  | T | TECH - SAU Contracted Services                        | \$1      | \$224    | \$1      | \$0      | \$1      | \$1      | \$1      | \$1      |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$0       |
| 371 | 04 | 2844 | 330 | 11  | T | TECH - FRES Contracted Services                       | \$1      | \$895    | \$1      | \$0      | \$1      | \$1      | \$1      | \$1      |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$0       |
| 372 | 04 | 2844 | 330 | 12  | T | TECH - LCS Contracted Services                        | \$1      | \$224    | \$1      | \$0      | \$1      | \$1      | \$1      | \$1      |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$0       |
| 373 | 04 | 2844 | 330 | WLC | T | TECH - WLC Contracted Services                        | \$2      | \$895    | \$2      | \$0      | \$2      | \$1      | \$1      | \$1      |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | (\$1)     |
| 374 | 04 | 2844 | 430 | 11  | T | TECH - FRES Equipment Repairs & Maintenance           | \$1,000  | \$93     | \$1,000  | \$0      | \$700    | \$500    | \$500    | \$500    |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | (\$200)   |
| 375 | 04 | 2844 | 430 | 12  | T | TECH - LCS Equipment Repairs & Maintenance            | \$1,000  | \$353    | \$1,000  | \$0      | \$700    | \$500    | \$500    | \$500    |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | (\$200)   |
| 376 | 04 | 2844 | 430 | WLC | T | TECH - WLC Equipment Repairs & Maintenance            | \$2,000  | \$1,834  | \$2,000  | \$31     | \$2,000  | \$1,500  | \$1,500  | \$1,500  |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | (\$500)   |
| 377 | 04 | 2844 | 449 | 01  | T | TECH - SAU Printer/Copier Management                  | \$0      | \$0      | \$0      | \$995    | \$0      | \$1,020  | \$1,020  | \$1,020  |  |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                     |                                       | \$1,020   |

Wilton-Lyndeborough Cooperative School District  
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As Finalized by Budget Committee 01.20.26

|     |                |      |     |     |   |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                   |            | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES | Compare FY27 5th Draft to FY26 Budget |  |
|-----|----------------|------|-----|-----|---|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|-------|---------------------------------------|--|
| 378 | 04             | 2844 | 449 | 11  | T | TECH - FRES Printer/Copier Management               | \$17,600    | \$12,253    | \$10,546    | \$13,090    | \$11,390    | \$12,512         | \$12,512         | \$12,512         | New Printer Contract expect renewal in FY30                                                                                                                                                       | \$1,122    |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 379 | 04             | 2844 | 449 | 12  | T | TECH - LCS Printer/Copier Management                | \$4,000     | \$3,282     | \$2,878     | \$3,152     | \$3,108     | \$2,978          | \$2,978          | \$2,978          | New Printer Contract expect renewal in FY30                                                                                                                                                       | (\$130)    |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 380 | 04             | 2844 | 449 | WLC | T | TECH - WLC Printer/Copier Management                | \$18,800    | \$15,567    | \$13,746    | \$17,479    | \$14,846    | \$16,767         | \$16,767         | \$16,767         | New Printer Contract expect renewal in FY30                                                                                                                                                       | \$1,921    |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 381 | 04             | 2844 | 530 | 11  | T | TECH - FRES Phone/Internet                          | \$38,000    | \$26,624    | \$23,484    | \$26,364    | \$25,054    | \$27,905         | \$25,708         | \$25,708         | Internet and Phones, currently on a service contract with firstlight until FY 32                                                                                                                  | \$654      |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 382 | 04             | 2844 | 530 | 12  | T | TECH - LCS Phone/Internet                           | \$16,100    | \$5,705     | \$8,689     | \$5,649     | \$7,197     | \$8,668          | \$7,995          | \$7,995          | Internet and Phones, currently on a service contract with firstlight until FY 32                                                                                                                  | \$798      |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 383 | 04             | 2844 | 530 | WLC | T | TECH - WLC Phone/Internet                           | \$43,675    | \$31,061    | \$32,618    | \$30,758    | \$31,840    | \$33,990         | \$31,297         | \$31,297         | Internet and Phones, currently on a service contract with firstlight until FY 32                                                                                                                  | (\$543)    |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 384 | 04             | 2844 | 580 | 01  | T | TECH - Travel, Conference Fees, Mileage Reimb.      | \$1         | \$0         | \$1         | \$0         | \$500       | \$500            | \$500            | \$500            |                                                                                                                                                                                                   | \$0        |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 385 | 04             | 2844 | 610 | 01  | T | TECH - SAU Technology Supplies                      | \$600       | \$354       | \$600       | \$83        | \$600       | \$500            | \$500            | \$500            |                                                                                                                                                                                                   | (\$100)    |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 386 | 04             | 2844 | 610 | 11  | T | TECH - FRES Technology Supplies                     | \$600       | \$551       | \$600       | \$534       | \$600       | \$600            | \$600            | \$600            |                                                                                                                                                                                                   | \$0        |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 387 | 04             | 2844 | 610 | 12  | T | TECH - LCS Technology Supplies                      | \$600       | \$576       | \$600       | \$0         | \$600       | \$500            | \$500            | \$500            |                                                                                                                                                                                                   | (\$100)    |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 388 | 04             | 2844 | 610 | WLC | T | TECH - WLC Technology Supplies                      | \$1,200     | \$1,498     | \$1,200     | \$1,047     | \$1,200     | \$1,200          | \$1,200          | \$1,200          |                                                                                                                                                                                                   | \$0        |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 389 | 04             | 2844 | 650 | 01  | T | TECH - SAU Software & License Subscriptions         | \$7,560     | \$5,818     | \$3,198     | \$3,303     | \$1,611     | \$3,705          | \$3,705          | \$3,705          | FreshDesk \$108.00<br>AssetTiger \$80.00<br>Securely \$529.20<br>Microsoft Windows Licensing \$533.02<br>Google Workspace \$171.91<br>Fortinet License Renewal \$418.30<br>Veamm Backup \$1687.97 | \$2,094    |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 390 | 04             | 2844 | 650 | 11  | T | TECH - FRES Software or License Subscriptions       | \$4,644     | \$2,785     | \$4,460     | \$3,043     | \$5,798     | \$6,764          | \$6,764          | \$6,764          | FreshDesk \$378.00<br>AssetTiger \$280.00<br>Securely \$1,852.20<br>Microsoft Windows Licensing \$1,865.58<br>Google Workspace \$601.68<br>Fortinet License Renewal \$1,464.05                    | \$966      |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 391 | 04             | 2844 | 650 | 12  | T | TECH - LCS Software & License Subscriptions         | \$2,160     | \$1,038     | \$762       | \$844       | \$1,491     | \$2,457          | \$2,457          | \$2,457          | FreshDesk \$108.00<br>AssetTiger \$80.00<br>Securely \$529.20<br>Microsoft Windows Licensing \$533.02<br>Google Workspace \$171.91<br>Fortinet License Renewal \$418.30<br>Mosyle 500             | \$966      |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 392 | 04             | 2844 | 650 | WLC | T | TECH - WLC Software & License Subscriptions         | \$5,076     | \$1,929     | \$4,064     | \$2,337     | \$7,730     | \$8,696          | \$8,696          | \$8,696          | FreshDesk \$486.00<br>AssetTiger \$360.00<br>Securely \$2,381.40<br>Microsoft Windows Licensing \$2,398.61<br>Google Workspace \$773.59<br>Fortinet License Renewal \$1,882.35                    | \$966      |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 393 | 04             | 2844 | 731 | 01  | T | TECH - SAU New Equipment                            | \$0         | \$1,775     | \$0         | \$0         | \$0         | \$1              | \$1              | \$1              |                                                                                                                                                                                                   | \$1        |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 394 | 04             | 2844 | 731 | 12  | T | TECH - LCS New Equipment                            | \$0         | \$444       | \$0         | \$0         | \$0         | \$1              | \$1              | \$1              |                                                                                                                                                                                                   | \$1        |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 395 | 04             | 2844 | 735 | 01  | T | TECH - SAU Replacement Equipment                    | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              | \$1              |                                                                                                                                                                                                   | \$0        |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 396 | 04             | 2844 | 735 | 11  | T | TECH - FRES Replacement Equipment                   | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              | \$1              |                                                                                                                                                                                                   | \$0        |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 397 | 04             | 2844 | 735 | 12  | T | TECH - LCS Replacement Equipment                    | \$1,315     | \$1,237     | \$1         | \$0         | \$2,367     | \$984            | \$984            | \$984            | Student Chromebooks<br>Teacher Chromebooks<br>Security Cameras<br>Interactive Projectors                                                                                                          | (\$1,383)  |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 398 | 04             | 2844 | 735 | WLC | T | TECH - WLC Replacement Equipment                    | \$2         | \$0         | \$2         | \$0         | \$2         | \$1              | \$1              | \$1              |                                                                                                                                                                                                   | (\$1)      |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 399 | 04             | 2844 | 810 | 01  | T | TECH - Dues, Fees, Membership                       | \$1,155     | \$1,100     | \$633       | \$550       | \$1,155     | \$1,555          | \$1,555          | \$1,555          | TEC SDPA Annual Service Agreement<br>COSN<br>MS-ISAC                                                                                                                                              | \$400      |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 400 |                |      |     |     |   | Salaries                                            | \$201,175   | \$190,923   | \$210,711   | \$196,879   | \$200,509   | \$211,854        | \$212,774        | \$212,774        | 2.75 FTE (1 Technology Director, 1 FT at WLC, 1 SY at FRES), student intern, summer help                                                                                                          | \$12,265   | 6.12%       |             |             |             |             |                  |                  |                  |       |                                       |  |
| 401 |                |      |     |     |   | Employer Taxes (Fica/Medi, UC, WC)                  | \$16,617    | \$16,045    | \$17,293    | \$15,530    | \$16,693    | \$17,692         | \$17,329         | \$17,329         | Draft 4 - Revised UC calculation, revised WC rate (.035%)                                                                                                                                         | \$636      | 3.81%       |             |             |             |             |                  |                  |                  |       |                                       |  |
| 402 |                |      |     |     |   | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$96,547    | \$78,411    | \$85,084    | \$59,715    | \$61,475    | \$68,138         | \$74,511         | \$74,511         | Avg Health Increase - 34.6%; Dental Increase - 6%                                                                                                                                                 | \$13,036   | 21.21%      |             |             |             |             |                  |                  |                  |       |                                       |  |
|     |                |      |     |     |   | Subtotal - Technology                               | \$630,680   | \$534,767   | \$588,205   | \$505,686   | \$566,836   | \$578,845        | \$594,851        | \$594,851        |                                                                                                                                                                                                   | \$28,015   | 4.94%       |             |             |             |             |                  |                  |                  |       |                                       |  |
|     |                |      |     |     |   |                                                     |             |             |             |             |             |                  |                  |                  |                                                                                                                                                                                                   |            |             |             |             |             |             |                  |                  |                  |       |                                       |  |
|     | TRANSPORTATION |      |     |     |   |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                             | \$         | %           |             |             |             |             |                  |                  |                  |       |                                       |  |
| 403 | 04             | 2721 | 519 | 11  |   | TRANSP - FRES Reg Ed Student Transportation         | \$145,115   | \$145,115   | \$158,171   | \$152,133   | \$165,858   | \$139,325        | \$124,534        | \$124,534        | FY27 Budget based on RFPs received, 4 buses                                                                                                                                                       | (\$41,324) |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 404 | 04             | 2721 | 519 | 12  |   | TRANSP - LCS Reg Ed Student Transportation          | \$42,005    | \$42,006    | \$45,786    | \$43,992    | \$48,012    | \$40,330         | \$36,050         | \$36,050         | FY27 Budget based on RFPs received, 4 buses                                                                                                                                                       | (\$11,962) |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 405 | 04             | 2721 | 519 | WLC |   | TRANSP - WLC Reg Ed Student Transportation          | \$194,755   | \$194,759   | \$212,283   | \$204,222   | \$222,600   | \$186,990        | \$167,137        | \$167,137        | FY27 Budget based on RFPs received, 4 buses                                                                                                                                                       | (\$55,463) |             |             |             |             |             |                  |                  |                  |       |                                       |  |
| 406 | 04             | 2722 | 519 | 11  |   | TRANSP - FRES SpEd Student Transportation           | \$102,440   | \$152,186   | \$105,515   | \$101,797   | \$134,783   | \$148,265        | \$147,000        | \$147,000        | FY27 Budget based on RFPs received; includes in-District, out-of-District routes (2), Special Ed bus monitors, summer programming                                                                 | \$12,217   |             |             |             |             |             |                  |                  |                  |       |                                       |  |

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|     |    |      |     |     |  |                                                                       |  |  |  | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget  | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                           | Compare FY27 5th Draft to FY26 Budget |         |
|-----|----|------|-----|-----|--|-----------------------------------------------------------------------|--|--|--|--------------|--------------|--------------|--------------|--------------|------------------|------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------|
| 407 | 04 | 2722 | 519 | 12  |  | TRANSP - LCS SpEd Student Transportation                              |  |  |  | \$28,080     | \$35,696     | \$28,925     | \$29,574     | \$38,878     | \$42,780         | \$45,000         | \$45,000         | FY27 Budget based on RFPs received; includes in-District (2 routes), out-of-District (2 routes), Special Ed bus monitors, summer program transportation                                         | \$6,122                               |         |
| 408 | 04 | 2722 | 519 | WLC |  | TRANSP - WLC SpEd Student Transportation                              |  |  |  | \$129,480    | \$150,037    | \$133,365    | \$300,376    | \$172,109    | \$189,320        | \$188,000        | \$188,000        | FY27 Budget based on RFPs received; includes in-District, out-of-District routes (2), Special Ed bus monitors, summer programming                                                               | \$15,891                              |         |
| 409 |    |      |     |     |  | Salaries                                                              |  |  |  | \$0          | \$0          | \$0          | \$0          | \$0          | \$0              | \$0              | \$0              | Van driver (CTE, Food Service delivery, Intra-District is in "Other Wages & Benefits" below                                                                                                     | \$0                                   |         |
| 410 |    |      |     |     |  | Employer Taxes (Fica/Medi, UC, WC)                                    |  |  |  | \$0          | \$0          | \$0          | \$0          | \$0          | \$0              | \$0              | \$0              |                                                                                                                                                                                                 | \$0                                   |         |
| 411 |    |      |     |     |  | Employer Benefits (Health, Dental, ADD, Life, NHRS)                   |  |  |  | \$0          | \$0          | \$0          | \$0          | \$0          | \$0              | \$0              | \$0              |                                                                                                                                                                                                 | \$0                                   |         |
|     |    |      |     |     |  | Subtotal - Transportation                                             |  |  |  | \$641,875    | \$719,799    | \$684,045    | \$832,095    | \$782,240    | \$747,010        | \$707,721        | \$707,721        |                                                                                                                                                                                                 | (\$74,519)                            | -9.53%  |
|     |    |      |     |     |  |                                                                       |  |  |  |              |              |              |              |              |                  |                  |                  |                                                                                                                                                                                                 |                                       |         |
|     |    |      |     |     |  | OTHER WAGES & BENEFITS                                                |  |  |  | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget  | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                           | \$                                    | %       |
| 409 |    |      |     |     |  | Salaries                                                              |  |  |  | \$168,239    | \$128,773    | \$168,400    | \$147,474    | \$190,503    | \$238,000        | \$178,000        | \$178,000        | Van driver (CTE, Food Service delivery, Intra-District), Substitutes and Class Coverage, Retirement/Separation Allowance                                                                        | (\$12,503)                            | -6.56%  |
| 410 |    |      |     |     |  | Employer Taxes (Fica/Medi, UC, WC)                                    |  |  |  | \$10,525     | \$9,835      | \$12,034     | \$10,923     | \$13,491     | \$19,310         | \$14,840         | \$14,840         | Draft 4 - reduced Retirement/Separation based on no notices received by CBA or contract dates                                                                                                   | \$1,349                               | 10.00%  |
| 411 |    |      |     |     |  | Employer Benefits (Health, Dental, ADD, Life, NHRS)                   |  |  |  | \$80,002     | \$1,454      | \$78,811     | \$5,565      | \$79,038     | \$96,395         | \$84,857         | \$84,857         | \$75,000 district-wide health and dental plan change reserve, NHRS associated with above wages                                                                                                  | \$5,819                               | \$5,819 |
| 412 |    |      |     |     |  | WLCTA Benefits in CBA                                                 |  |  |  | \$44,300     | \$15,744     | \$54,300     | \$22,631     | \$51,700     | \$51,700         | \$51,700         | \$51,700         |                                                                                                                                                                                                 | \$0                                   | 0.00%   |
|     |    |      |     |     |  | Subtotal - Wages and Benefits                                         |  |  |  | \$303,066    | \$155,805    | \$313,545    | \$186,593    | \$334,732    | \$405,405        | \$329,397        | \$329,397        |                                                                                                                                                                                                 | (\$5,335)                             | -1.59%  |
|     |    |      |     |     |  |                                                                       |  |  |  |              |              |              |              |              |                  |                  |                  |                                                                                                                                                                                                 |                                       |         |
|     |    |      |     |     |  | FEDERAL GRANTS                                                        |  |  |  | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget  | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                           | \$                                    | %       |
| 413 |    |      |     |     |  | Title I                                                               |  |  |  | \$125,000    | \$127,221    | \$125,000    | \$111,340    | \$105,000    | \$0              | \$105,000        | \$105,000        | Federal Funds provided to support programs and schools with high percentages of low-income students, aiming to help them meet academic standards by providing additional resources and services | \$0                                   | 0.00%   |
| 414 |    |      |     |     |  | Title II                                                              |  |  |  | \$40,000     | \$41,200     | \$30,000     | \$15,695     | \$15,000     |                  | \$15,000         | \$15,000         | Federal Funds provided to improve teacher and principal quality, leadership, and student outcomes                                                                                               | \$0                                   |         |
| 415 |    |      |     |     |  | Title IV                                                              |  |  |  | \$25,000     | \$16,039     | \$20,000     | \$16,360     | \$15,000     |                  | \$15,000         | \$15,000         | Federal Funds used for Student Support and Academic Enrichment                                                                                                                                  | \$0                                   |         |
| 416 |    |      |     |     |  | IDEA/PK                                                               |  |  |  | \$210,000    | \$215,540    | \$204,175    | \$221,804    | \$215,000    |                  | \$215,000        | \$215,000        | Federal Funds provided to schools to support the education of eligible children with disability receive a Free and Appropriation Public Education in the lease restrictive environment          | \$0                                   |         |
|     |    |      |     |     |  | Subtotal - Federal Grants                                             |  |  |  | \$400,000    | \$400,000    | \$379,175    | \$365,199    | \$350,000    | \$0              | \$350,000        | \$350,000        |                                                                                                                                                                                                 | \$0                                   | 0.00%   |
|     |    |      |     |     |  |                                                                       |  |  |  |              |              |              |              |              |                  |                  |                  |                                                                                                                                                                                                 |                                       |         |
|     |    |      |     |     |  | CAPITAL RESERVE FUNDING                                               |  |  |  | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget  | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                           | \$                                    | %       |
| 417 | 04 | 5251 | 930 | 00  |  | CRF - Building/Equipment & Roadways                                   |  |  |  | \$190,000    | \$290,000    | \$275,000    | \$275,000    | \$272,000    | \$272,000        | \$190,000        | \$190,000        | Draft #5: Reduction possible due to project cost savings                                                                                                                                        | (\$82,000)                            |         |
| 418 | 04 | 5251 | 930 | 00  |  | CRF - Special Education                                               |  |  |  | \$0          | \$0          | \$0          | \$0          | \$0          | \$0              | \$0              | \$0              |                                                                                                                                                                                                 | \$0                                   |         |
|     |    |      |     |     |  | Subtotal - Capital Reserve Funding                                    |  |  |  | \$190,000    | \$290,000    | \$275,000    | \$275,000    | \$272,000    | \$272,000        | \$190,000        | \$190,000        |                                                                                                                                                                                                 | (\$82,000)                            | -29.82% |
|     |    |      |     |     |  |                                                                       |  |  |  |              |              |              |              |              |                  |                  |                  |                                                                                                                                                                                                 |                                       |         |
|     |    |      |     |     |  | ONE-TIME WARRANT ARTICLE FUNDING                                      |  |  |  | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget  | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                           | \$                                    | %       |
| 419 | 04 | 1420 | 900 | 01  |  | 2024 Warrant Article 8 - Tennis Court Impvmnt                         |  |  |  | \$75,000     | \$75,000     | \$0          | \$0          | \$0          | \$0              | \$0              | \$0              |                                                                                                                                                                                                 | \$0                                   | 0.00%   |
|     |    |      |     |     |  | Subtotal - Warrant Article Funding                                    |  |  |  | \$75,000     | \$75,000     | \$0          | \$0          | \$0          | \$0              | \$0              | \$0              |                                                                                                                                                                                                 | \$0                                   |         |
|     |    |      |     |     |  | ALL IN TOTALS                                                         |  |  |  | \$14,611,097 | \$14,153,609 | \$15,500,844 | \$15,250,400 | \$16,282,208 | \$16,320,430     | \$16,760,977     | \$16,768,477     |                                                                                                                                                                                                 | \$486,269                             | 2.99%   |
|     |    |      |     |     |  |                                                                       |  |  |  |              |              |              |              |              |                  |                  |                  |                                                                                                                                                                                                 |                                       |         |
|     |    |      |     |     |  | Operating Budget Warrant Article (General Fund, Food Service, Grants) |  |  |  | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget  | FY27 - 1st Draft | FY27 - 5th Draft | FY27 - 6th Draft | NOTES                                                                                                                                                                                           | \$                                    | %       |
|     |    |      |     |     |  | Capital Reserve Funding                                               |  |  |  | \$14,346,097 | \$13,788,609 | \$15,225,844 | \$14,975,400 | \$16,010,208 | \$16,048,430     | \$16,570,977     | \$16,578,477     |                                                                                                                                                                                                 | \$568,269                             | 3.55%   |
|     |    |      |     |     |  | One-Time Warrant Article Funding                                      |  |  |  | \$190,000    | \$290,000    | \$275,000    | \$275,000    | \$272,000    | \$272,000        | \$190,000        | \$190,000        |                                                                                                                                                                                                 | (\$82,000)                            | -30.15% |
|     |    |      |     |     |  |                                                                       |  |  |  | \$75,000     | \$75,000     | \$0          | \$0          | \$0          | \$0              | \$0              | \$0              |                                                                                                                                                                                                 | \$0                                   | 0.00%   |
|     |    |      |     |     |  | ALL IN TOTALS (including Federal Grants)                              |  |  |  | \$14,611,097 | \$14,153,609 | \$15,500,844 | \$15,250,400 | \$16,282,208 | \$16,320,430     | \$16,760,977     | \$16,768,477     |                                                                                                                                                                                                 | \$486,269                             | 2.99%   |
|     |    |      |     |     |  |                                                                       |  |  |  |              |              |              |              |              |                  |                  |                  |                                                                                                                                                                                                 |                                       |         |