



Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

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MEMORANDUM

TO: School Board

FROM: Kristie LaPlante, Business Administrator

SUBJECT: FY26 Year to Date Analysis

DATE: June 9, 2026

I am currently forecasting year end unspent funds of \$374,443 or 2.35% of the budget; this factors in the Board's approval of roughly \$175,000 in unbudgeted projects the Board has approved over the last two months). I want to provide context and an explanation on what makes up the bulk of these funds using the June 9, 2026, unaudited Year to Date Report for reference.

These savings can be primarily attributed to personnel costs where I am currently forecasting \$972,868 in unspent wages, employer taxes, and employee benefits. This savings is offset by \$204,247 in expenses for the hiring of Contracted Service Providers to fill several staff vacancies.

It is important to note that the *personnel budgets* (wages, employer taxes employee benefits) were developed in the fall of 2024 during the FY26 Budget process. Since then, there have been some employees who have moved between programs or grades, staff allocated to other buildings (specifically within Special Education), support model shifts, and staff turnover. As such, one line might show what appears to be significant unspent funds while another might show significantly over budget.

General Education Teaching Positions at WLC – Forecasted net savings of \$224,435

- Staff turnover in seven positions, one open position (PE), wage reserve allocation, and one early resignation. Key savings include:
 - \$139,632 wages (lines 1 & 2)
 - \$47,875 health/dental insurance (lines 10, 11, 14, 15)
 - \$13,481 Fica/Medicare (lines 26 & 27)
 - \$25,539 NH Retirement (lines 30 & 31)

Special Education Teaching position at WLC – Forecast to be *overbudget* net \$6,345

- In the fall of 2024, we budgeted for a staff Reading Specialist at WLC. At the conclusion of the 24-25 School Year, that employee transferred to an open ELA position in our Middle School. This results in a net savings of \$69,253. Key savings include:
 - \$49,760 wages (lines 120 & 121)
 - \$5,908 Fica/Medicare (lines 140 & 141)
 - \$10,049 NH Retirement (lines 144 & 145)
- We did not fill that vacancy with an employee in the 25-26 School Year and hired a Contracted Service Provider Reading Specialist at an expense of \$75,598 (lines 514, 515)

Special Education Aides at WLC – Net savings of \$107,411

- Seven Special Education Paras were budgeted for WLC. Of those seven positions, there was staff turnover in two of the positions and an additional two positions remain unfilled. Key savings include:
 - \$75,817 wages (lines 180 & 181)
 - \$25,160 health/dental insurance (lines 184, 185, 188, and 189)
 - \$6,014 Fica/Medicare (lines 200 & 201)

Special Education Aides at FRES – Forecast to be *overbudget* net \$18,166

- Three Special Education Paras were budgeted for FRES. However, two students needed individualized support, requiring the addition of two unbudgeted, as-needed student-specific Paras. Key over expenditures include:
 - \$22,192 wages (line 182)
 - \$1,291 Fica/Medicare line 202)

Special Education Aides at LCS – Forecast to be *overbudget* net \$8,748

- Two Special Education Paras were budgeted for LCS. Of those two positions, only one position was able to be filled at the beginning of the school year, albeit with different health/dental enrollment than was budgeted. Specific to the one staff member:
 - \$24,685 wage savings (line 183)
 - \$10,692 *overbudget* health/dental insurance (lines 187 & 191)
 - \$2,094 Fica/Medicare savings (line 203)
- Starting in early March 2026, the vacant position was covered by a Contracted Service Provider to provide additional support in preschool at a cost of \$25,000 (line 212)

LCS Nurse Position at LCS – Forecast net savings of \$42,257

- In the fall of 2024, we budgeted for a 30 hour a week nurse position at LCS. We have been unable to fill this position with an employee, resulting in net personnel savings of \$99,897. Key savings include:
 - \$53,407 wages (line 377)
 - \$31,626 health/dental insurance (lines 381 & 385)
 - \$4,089 Fica/Medicare (line 397)
 - \$10,311 NH Retirement (line 402)
- We filled this critical position with a Contracted Service Provider at a cost of \$57,749 (line 414)

ABA/RBT Staff – Forecast net savings of \$257,696

- Since the fall of 2024, a lot of staff have moved buildings based on student needs which shows significant unspent funds in some lines and other lines showing significantly over budget. For example, several staff originally budgeted for FRES (line 449) have moved to WLC (lines 447 & 448).
- We have seen turnover in eight of our 20 ABA/RBT positions that were budgeted, intermittent vacancies, and a shift in the delivery model. Key savings include:
 - \$123,120 wages (lines 447-450)
 - \$87,356 health/dental insurance (lines 452-455 and 457-460)
 - \$13,260 Fica/Medicare (lines 472-475)
 - \$32,367 NH Retirement (lines 476-479)

Facilities – Forecast net savings of \$49,688

- We have seen turnover in three of our eight permanent positions and have had intermittent vacancies. We currently have one open position. Key savings include:
 - \$68,314 wages (lines 813-817)
 - \$77,508 health/dental insurance (lines 818-827)
 - \$5,474 Fica/Medicare (lines 838-842)
 - \$5,300 NH Retirement (lines 843-846)
- We filled the open position with a Contracted Service Provider at a net cost of \$45,900 (lines 857 & 858)

As we progress through the remaining weeks of the Fiscal Year, we will be closing the remaining open Purchase Orders which will release encumbered funds. I fully anticipate the amount of unspent funds to increase as a result.