



Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

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TO: School Board, Budget Committee

FROM: Kristie LaPlante, Business Administrator

DATE: August 25, 2026

SUBJECT: FY26 Year End Expenditures

As I work to close out FY26, our unaudited financials show \$591,031 or 3.72% of the budget. Given that our spending through June 30, 2026, was initially developed in the fall of 2024 and fine tuned through February 2025, I am pleased with how our spending aligned with our forecasts.

The unspent funds in the FY26 Budget are primarily attributed to personnel costs of ~\$928,725 in unspent wages, employer taxes, and employee benefits. This savings is offset by ~\$210,000 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 employees who have moved between programs or grades, staff allocated to other buildings (specifically within Special Education), support model shifts, and staff turnover.

Aside from personnel, we saw notable overages in several areas:

- Special Education Out of District Tuitions – overbudget net \$134,408 due to additional student need
- CTE Tuitions – overbudget net \$27,418 due to significantly increased student participation
- Athletics & Co-Curriculars – net \$28,768 due to various projects approved by the School Board in the spring
- Facilities – net \$158,677 for repairs, maintenance, and supplies (including ~\$40,000 for various projects approved by the School Board in the spring)
- Special Education Transportation – overbudget net \$66,165
- Athletics Transportation – purchased new van for \$60,000

Factored into the \$591,031 in unspent funds, is roughly \$175,000 in unbudgeted projects the School Board approved, including:

WLC (*not including athletics or co-curriculars*)

- Purchase a new desk for the Assistant Principal
- Replace approximately 400 of the blue folding chairs
- School coin designed by students
- Materials and lab kits for High School Science (AP Bio, Biology, and AP Environmental Science)
- Install new sound system in gymnasium for Graduation and other public events

FRES

- Robotics kits (6)
- Tables and chairs for one 1st grade classroom
- Tables for one 2nd grade classroom
- Makerspace equipment & materials for future use by 4th & 5th grade

TECHNOLOGY

- Purchase 11 battery backup units to provide front office power redundancy at WLC and have spares for the District

FACILITIES

- Purchase 5 air conditioners to have extras on hand
- Purchase 5 dehumidifiers for use at WLC and FRES
- Purchase 2 metal storage containers
- Heating Unit Ventilator repairs & parts
- Replace two water fountains at WLC with filtered bottle filling units (B wing, upstairs MS)

FOOD SERVICE

- Purchase can rack for FRES to free up space

ATHLETICS & CO-CURRICULARS

- New 14 passenger van
- Golf Team – Bags, Golf Balls, Uniform Shirts
- Baseball & Softball -
 - Pitching machine for softball
 - Pitching machine for baseball
 - Batting Cage (“Turtle”)
 - Repairs to fences for both fields
- Soccer – Net system for behind goals
- Dance Team uniforms/costumes
- Weight Room –
 - 3 additional mats
 - 2 additional benches

FY26 Year End Report of Expenditures
(unaudited)

8/24/2026

<u>TYPE</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>BALANCE</u>	<u>YTD Budget</u> <u>% Remaining</u>
100's Object Codes - Salaries	\$ 7,488,256	\$ 6,889,522	\$ -	\$ 598,734	8.00%
211 Object Code - Health Insurance	\$ 1,709,264	\$ 1,556,290	\$ -	\$ 152,974	8.95%
212 Object Code - Dental Insurance	\$ 90,466	\$ 81,056	\$ -	\$ 9,410	10.40%
213 & 214 Object Code - Life & LTD	\$ 21,206	\$ 21,576	\$ -	\$ (370)	-1.74%
220 Object Code - Social Security	\$ 578,081	\$ 515,366	\$ -	\$ 62,715	10.85%
231 & 232 Object Code - NH Retirement	\$ 1,177,048	\$ 1,078,381	\$ -	\$ 98,667	8.38%
240 Object Codes - Tuition Reimbursement	\$ 27,000	\$ 5,459	\$ -	\$ 21,541	79.78%
250 & 260 Object Codes - WC & UC	\$ 53,500	\$ 46,905	\$ -	\$ 6,595	12.33%
<u>290 Object Codes - Staff Development</u>	<u>\$ 35,005</u>	<u>\$ 15,346</u>	<u>\$ -</u>	<u>\$ 19,659</u>	<u>56.16%</u>
SUBTOTAL - Wages, Benefits	\$ 11,179,826	\$ 10,209,901	\$ -	\$ 969,925	8.68%
<u>Non-Salary & Benefits</u>	<u>BUDGET</u>	<u>YTD</u>	<u>ENCUMB</u>	<u>BALANCE</u>	
1100's - Regular Ed	\$ 221,138	\$ 236,279	\$ -	\$ (15,141)	-6.85%
1200's - Special Ed	\$ 592,401	\$ 669,815	\$ -	\$ (77,414)	-13.07%
1300's - Vocational Ed	\$ 15,000	\$ 42,418	\$ -	\$ (27,418)	-182.78%
1400's - Co Curricular	\$ 117,893	\$ 146,661	\$ -	\$ (28,768)	-24.40%
2100's - Student Support Services	\$ 658,690	\$ 753,913	\$ -	\$ (95,223)	-14.46%
2200's - Staff Support Services	\$ 26,529	\$ 15,444	\$ -	\$ 11,085	41.78%
2300's - Administrative Services	\$ 56,336	\$ 66,709	\$ -	\$ (10,373)	-18.41%
2400's - School Administrative Services	\$ 58,848	\$ 63,685	\$ -	\$ (4,837)	-8.22%
2500's - Business Services	\$ 54,852	\$ 35,699	\$ -	\$ 19,153	34.92%
2600's - Maintenance	\$ 695,703	\$ 833,346	\$ -	\$ (137,643)	-19.78%
2700's - Transportation	\$ 845,441	\$ 899,248	\$ -	\$ (53,807)	-6.36%
2800's - Technology Services	\$ 120,497	\$ 121,887	\$ -	\$ (1,390)	-1.15%
5100's - Debt P&I	\$ 603,068	\$ 603,068	\$ -	\$ 1	0.00%
5220's - Food Service Operations	\$ 413,986	\$ 370,204	\$ -	\$ 43,782	10.58%
<u>5250's - Transfer to Cap Reserves</u>	<u>\$ 272,000</u>	<u>\$ 272,000</u>		<u>\$ -</u>	<u>0.00%</u>
SUBTOTAL	\$ 4,752,382	\$ 5,130,376	\$ -	\$ (377,994)	-7.95%
TOTAL	\$ 15,932,208	\$ 15,340,277	\$ -	\$ 591,931	3.72%

1200's - Special Ed - Overbudget in Out of District Tuitions \$134,408

2100's - Student Support Services - Overbudget because of \$53,699 Contracted Service Provider for LCS Nurse (offset by staff vacancy) and \$82,532 Reading Specialist (offset in wages/benefits)

2600's - Maintenance - Overbudget because of \$40,800 Contracted Service Provider for Custodians (offset by staff vacancies) and \$158,677 in Repairs & Maintenance

2700's - Transportation - SpEd Transport overbudget \$66,165; \$84,806 saving in RegEd Transport