

**Public Notice of Meeting**  
**WILTON-LYNDEBOROUGH COOPERATIVE**  
**SCHOOL BOARD MEETING**  
**Tuesday, February 4, 2025**  
**Wilton-Lyndeborough Cooperative M/H School**  
**6:30 p.m.**

Videoconferencing: [meet.google.com/qca-vsng-pcz](https://meet.google.com/qca-vsng-pcz)

Audio: [+1 724-565-4205](tel:+17245654205) PIN: 114 878 569#

All videoconferencing options may be subject to modifications. Please check [www.sau63.org](http://www.sau63.org) for the latest information.

- I. CALL TO ORDER-Dennis Golding-Chair**
- II. PLEDGE OF ALLEGIANCE**
- III. STUDENT/STAFF ACKNOWLEDGEMENT**
- IV. ADJUSTMENTS TO THE AGENDA**
- V. PUBLIC COMMENTS:** This is the public's opportunity to speak to items on the agenda. In the interest of preserving individual privacy and due process rights, the Board requests that comments (including complaints) regarding individual employees or students be directed to the Superintendent in accord with the processes set forth in School Board Policies KE, KEB and BEDH.
- VI. BOARD CORRESPONDENCE**
  - a. Reports**
    - i. Superintendent's Report
    - ii. Student School Board Report
    - iii. WLCTA Report
    - iv. Principals' Reports
    - v. Curriculum Coordinator's Report/Data Presentation
- VII. BOARD BUDGET/WARRANTS DISCUSSION**
- VIII. POLICIES-1<sup>ST</sup> READ**
  - i. DAF-Administration of Federal Grant Funds
- IX. ACTION ITEMS**
  - a. Approve Minutes of Previous Meeting**
- X. COMMITTEE REPORTS**
  - i. Budget Liaison
- XI. RESIGNATIONS/APPOINTMENTS/LEAVES/RETIREMENTS**
  - i. FYI Resignation Dayseanne Martinez-ABA Therapist-FRES
  - ii. FYI Resignation Haley Rascoe-ABA Therapist-FRES
  - iii. Retirement-End of Year-Laura Bujak-WLC MS English Teacher
- XII. PUBLIC COMMENTS**
- XIII. SCHOOL BOARD MEMBER COMMENTS**
- XIV. NON-PUBLIC SESSION RSA 91-A: 3 II (A) (C)**
  - i. Review the nonpublic minutes

## **XV. ADJOURNMENT**

**INFORMATION: Next School Board Meeting**-February 18, 6:30 PM at FRES-Library

Budget Public Hearing-February 6, 7PM WLC

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**Wilton-Lyndeborough Cooperative School District**  
**School Administrative Unit #63**

192 Forest Road Lyndeborough, NH 03082  
603-732-9227

Peter Weaver  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Kristie LaPlante  
Business Administrator

Superintendent Report  
February 4, 2025

- **Thank you to School Specialty** for donating approximately \$14,300 in school supplies such as science microscopes, a giant classroom thermometer, Smithsonian Prehistoric Sea Monsters kit, wooden chemistry puzzles, etc. Per school board policy KCD, *Acceptance of Gifts*, the School Board must vote to formally accept gifts in excess of \$2,500.
- Last Wednesday, January 23<sup>rd</sup>, our **heating system** at WLC failed due to heating coils in individual units (4) bursting from the cold. Buddy worked with our HVAC vendor throughout the day and night to correct the problem. Thank you to Ann, Josh, and Scott for their work in cleaning up the water and helping in any way to get WLC ready for the next school day. A huge THANK YOU to Wetherbee Plumbing & Heating for sending a crew to assist in the troubleshooting and repairs!
- With regret, I am announcing Laura Bujak's **retirement** notice effective June 30, 2025. Five years ago, Laura and I began working closely together at WLC. In my 30 years of education experience, Laura will always stand out to me as an exemplary educator that always sought feedback, focused on continuously improving, and simply trying to bring out the very best in all her students. She always found a way to reach and connect with even the most reluctant learners – truly a difference maker. WLC will surely miss her collegiality, leadership, and experience!
- The **Budget Public Hearing** is February 6<sup>th</sup>, at 7:00 PM in the WLC café. I want to thank our administrative team and staff for their budget work over the last five months. I want to especially recognize and commend Kristie LaPlante for her leadership throughout this process. I hope to see our community at the public hearing.
- Just an FYI that we will begin to build the 2025-26 school **district calendar** this month with the hope of getting it to the School Board for review & feedback within the next two meetings.
- We are currently reviewing **staff recertification packets**, providing feedback as necessary, and authorizing with the NHED. Note: Teachers and administrators are required every three years to demonstrate that they have successfully completed required hours of professional development. This year, we have 12 certified teachers and 2 administrators up for recertification.

*Thank you -*

**School Board Report - February 4, 2025**  
**High School Representative:** Hannah Hamilton

**Midterms and Finals (Semester 1):**

Students recently completed their midterm and final exams during the week of January 13th. Overall, students are relieved that these exams are behind them and are now focusing on their upcoming coursework and projects.

**Career and Technology Education (CTE):**

On January 23rd, a meeting was held in the gymnasium for all students in grades 8 through 11 to learn about the Milford CTE program. The session provided valuable insights into the various courses available to WLC students. Following the meeting, a field trip for interested students is scheduled for January 29th, offering an opportunity for hands-on exploration of the program.

**Unified Basketball:**

We were thrilled to host WLC's very first Unified Basketball game this season. As a student assistant on the team, I can personally attest to the wonderful atmosphere and the joy it brought to the students. Their enthusiasm was infectious, and they greatly appreciated the support from the school community. Our final home game of the season is scheduled for February 12th at 4:00 p.m. We encourage everyone to attend and support our athletes as we close out a successful season.

**Spring Musical Auditions:**

Auditions for our spring musical, *The Little Mermaid*, were recently held. We are excited to announce that the performances will take place: April 10th and 11th. We look forward to showcasing the talent and hard work of our students in this production.

**Winter Sports Season:**

This winter sports season has been an exceptional one, and we are incredibly proud of all our athletes and their achievements. The dedication, teamwork, and spirit displayed by our students have been inspiring, and we look forward to seeing even more success as the season progresses.

**Math Tutoring:**

High School students are happy to offer additional math tutoring. Middle school students can attend tutoring sessions on Mondays after school, while high school students are invited on Thursdays. This initiative provides extra support for students who may need assistance in strengthening their math skills. Additionally, SAT preparation is available for high school students seeking help as they prepare for college entrance exams.

**Yearbook Sales:**

Yearbooks for the 2025 school year are now available for purchase. A link to order is posted on our website. Don't forget to secure your copy of this year's yearbook!

**Dance Team Performance – Mini Nutcracker:**

The WLC Dance Team recently performed their beautifully choreographed *Mini Nutcracker* production, showcasing their impressive talent and hard work. The performance was a delightful presentation, capturing the holiday spirit and entertaining the audience with a graceful mix of classical and contemporary dance. A special thank you goes to Coach Mel for her dedication and leadership in guiding the team through this production. Her commitment to fostering creativity and discipline has been evident in the team's growth, and we are incredibly grateful for her guidance.



# **WLCTA Board Report**

**February 2025**

## **WLC:**

- Semester 2 is in full swing– add/drop period is over, and teachers have picked back up with curriculum
  - New semester-long classes are well into their curriculum, as well
- Quarter 2/Semester 1 awards: January 31 during WIN
  - Teachers recognized students who were examples of excellence in their classes
- Next round invitations to apply to the National Honor Society will be going out in the coming weeks (date TBD); students in grades 10-12 with a cumulative GPA of 3.7 or higher are eligible
  - Induction ceremony in April, date TBD.
- NHS tutoring continues to be offered on Fridays in WIN
  - Every Friday for Math (grades 6-12) with Mr. Comerford and NHS members
  - Once a month for MS students in all subjects lead by NHS members
- Junior class will be selling carnations during lunch Feb. 3-7 to be delivered on Valentine's Day. All proceeds will go towards prom
- Bill Comerford running the Ski Club back to WLC! 8 WLC students, grades 6-12, have braved the cold weather to join at Pat's Peak these past few Wednesdays for lessons, free skiing and riding, and good times. The program continues on Wednesday nights through February 12th.
- High school chorus, led by Taryn Anderson, participated in the Monadnock Valley Music Festival this year with other choir students from all over the region. They had such a great time and hope to do it again next year.
- WLC's Winter Showcase will take place February 5th at 6pm in the WLC Cafeteria. Come see this fun, free event where students get to perform the things they love. Thanks to Taryn Anderson!

## **FRES / LCS:**

- **FRES and LCS welcomed the incredible talents of NHDI last week and had a wonderful time learning about dancing, writing, and collaboration.**
- **FRES had their School Spelling Bee, with special congratulations going to Sage Trudeau who won with the word “egotistical”. He will move on to the regional round this month. Great job, Sage!**
- **2nd quarter grades are in, as well as MOY testing. Teachers worked together in data meetings to check on the midyear progress of their students and prepare for the 2nd half of the year.**

Respectfully submitted,

Erin Rosana, WLCTA Co-President

Morgan Kudlich, WLCTA Co-President

## **WLC School Board Report: February 4, 2025**

Submitted by T. Ronning and K. Gosselin

### **Semester 1 Ends**

- Teacher focus: remediation and interventions for students
- Midyear i-Ready assessments were taken - data updated
- Ended Friday, January 17th
  - Teachers used updated midterms/finals
  - Teachers reviewed Scope and Sequence of classes and updated as necessary
- Award ceremony January 31st for both MS and HS

### **Semester 2 Begins**

- Began Tuesday, January 21st
- Teachers updated the course syllabi for new courses
  - Updated version on the school website
- NH SAS Modular Assessments (Math, Writing, ELA)
  - First practice assessment Tuesday, 1/28

### **Unified Basketball**

- A big hit - students are enjoying the opportunity to represent WLC at basketball contests
- Next home games: Feb 3 and Feb 12 @ 3:30

### **Restructuring the Middle School**

- Parent and Staff conversations about the transition from FRES to WLC
  - Too many changes during the day
  - Block classes are too long
  - Overwhelmed at lunch
- Budget: Can we do more with less? Yes, this is where the staff cut is coming from, (8 teachers to 7) including a reduction from 1 FT PE teacher to .8 PT PE Teacher 0.2 (total we would have 1.8 PE Teachers)
- Maintain a Middle School Model (NELMS)
  - Grade 6 - 2 teachers; Math/Science - Social Studies/ELA
  - Grade 7 - 3 teachers; Math, ELA, Social Studies, Divide science
  - Grade 8 - 2 teachers; Math/Science - Social Studies/ELA
    - Currently, Grade 8 is split in half and does not have their own grade level team. This model provide each grade level with their own team.
- Grade 6 Transition easier:
  - Two main teachers
  - No block classes, separate bell schedule
    - Team has option to have a longer class for projects - this will not affect grades 7 and 8
    - 6th grade is on 1 floor and not traveling throughout the Middle School
  - Separate lunches:
    - Grade 6

- Grade 7 and 8

### **Program of Studies**

- The School Counseling Office, Leadership Team, and teachers reviewed and updated the Program of Studies. Changes for 2025-2026:
  - English
    - Into the Unknown - changed name to: Madness & Media
    - Say It and Debate It - change name to: Speech & Debate
  - Math
    - New course: Entrepreneurship
  - Science
    - New Course: Animal Sciences
    - New Course: Meteorology
  - Social Studies
    - U.S. Government & Economics - change name to: U.S. Civics, Government and Economics
    - Honors U.S. Government & Economics - changed name to: U.S. Civics, Government & Economics Honors
  - Art
    - Drawing Level I changed name to: Drawing, Painting & Printmaking - Level 1
    - Drawing Level 2 - changed name to: Drawing, Painting & Printmaking - Level 2
    - Drawing Level 3 - changed name to: Drawing, Painting & Printmaking - Level 3
    - 3D Art Level 1 - changed name to: Pottery & 3-D Art - Level 1
    - 3D Art Level 2 - changed name to: Pottery & 3-D Art - Level 2
    - 3D Art Level 3 - changed name to: Pottery & 3-D Art - Level 3
  - Music
    - Music and the Art of Expressionistic Painting - Not Running 2025-2026
  - Computers
    - Intro to Computers - is Returning
    - New Course: App Development

### **NEASC (New England Association of Schools and Colleges)**

- October 8th School Board Report - letter (update)
  - Expectation for a curriculum in a consistent format that includes units of study with guiding/essential questions, concepts, content, and skills, instructional strategies, and incorporates the vision of the graduate for all courses in all department
    - Teachers reviewing syllabi, scope and sequence, program of studies to ensure this is complete

### **Education Law 306**

- Minimum Standards for graduation are changing
  - Increase to Social Studies Classes

**BioTreks**

- Presentation: January 28th
- Through A.R.M.I. (Advanced Regenerative Manufacturing Institute, Manchester) - An organization working on finding cures to many medical conditions through bio fabrication.
- Students work in teams to research, develop, and present a product to improve a specific health condition honing in on both science and business skills.
  - T.E.M.P. (Tissue Engineered Medical Product)
  - 4 Parts
    - Problem Identification
    - Product Development
    - Business Model: Product name, Advertising, Financial obligation
    - Final Proposal: First at WLC then, at the State Level

**Promoting Milford's Applied Technology Center**

- CTE Presentation January 23th- for all students in grades 8-11
- Student field trip: January 29th - Open House: February 13th

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**FLORENCE RIDEOUT ELEMENTARY SCHOOL  
LYNDEBOROUGH CENTRAL SCHOOL**

18 Tremont Street  
Wilton, New Hampshire 03086  
(603) 732-9229  
[www.sau63.org](http://www.sau63.org)

Bridgette Fuller, Principal FRES/LCS  
Christina Gauthier, Administrative Assistant FRES

Samuel Metivier, School Counselor  
Sherry LeBlanc, Administrative Assistant LCS

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**Principal Report  
February 4, 2025**

**Data-Driven Dialogue & Enriching Opportunities**

January was another busy month for students and staff at LCS and FRES. Students completed middle-of-the-year (MOY) assessments, including iReady, reading & math fluency, phonics, and phonemic awareness. Administering these assessments was a collaborative effort between our WIN team, classroom teachers, special educators, and support staff. FRES Teachers analyzed the results of these assessments during our triannual data meetings and developed action plans for all students. LCS teachers will have the same opportunity on February 6. Thank you to Valerie Bemis and Tammy Cargill for compiling the data and facilitating these impactful meetings.

Students were privileged to participate in a remarkable artist-in-residence program presented by the New Hampshire Dance Institute (NHDI). The week-long event culminated in an evening performance that moved some spectators to tears. Despite the parking challenges, the overwhelmingly positive feedback from students, parents, and staff is a testament to our school's commitment to enriching experiences.

Our 3rd, 4th, and 5th graders participated in the Scripps National Spelling Bee. Twenty-four spectacular spellers from classroom-level bees continued to our school-wide spelling bee, held in the FRES gym on January 23, 2025. Fifth-grader Sage Trudeau was the finalist, Congratulations, Sage! Sage will move on to the regional spelling bee with students from other elementary schools in the area. Thank you to Morgan Kudlich and Stephanie Loiselle for organizing this annual event and Laura Bujak and Brianne Lavallee for judging.

Lastly, quarter two ended, and report cards were distributed on January 24, 2025. Report cards allow teachers, students, and families to review students' progress toward mastery of grade-level standards and learning habits. Please contact your student's teacher if you have any questions.

**Substitutes Needed**

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We continue to need substitute teachers at FRES and LCS. We encourage anyone seeking an opportunity to impact students to visit our SAU63 webpage and complete an application. Both schools have dedicated staff and fabulous students who will bring smiles to the faces of interested guest teachers.

### Behavior Update

FRES	September 2024 Referrals	October 2024 Referrals	November 2024 Referrals	December 2024 Referrals	January 2025 Referrals
Total Log Entries <b>Bus</b>	05	02	01	03	01
Log Entries for “Major Behavior & Gross Misconduct” at <b>School</b>	12	10	07	10	14
Loss of Privilege	1	3	2	3	2
Detention	7	2	1	4	4
<b>In School Suspension</b>	2	4	2	2	10
<b>Out of School Suspension</b>	2	1	2	1	0

In **September 2024**, **17 log entries** (Bus and School) were recorded in PowerSchool and classified as “Major Behaviors or Gross Misconduct.”

- These log entries represent 6% of students (12 students out of 212)
- Year 2 of Student Support Center
- Bus 6 monitor hired

In **October 2024**, **12 log entries** (Bus and School) were recorded in PowerSchool and classified as “Major Behaviors or Gross Misconduct.”

- These log entries represent 3% of students (6 students out of 212)

In **November 2024**, **8 log entries** (Bus and School) were recorded in PowerSchool and classified as “Major Behaviors or Gross Misconduct.”

- These log entries represent 4% of students (8 students out of 211)

In **December 2024**, **13 log entries** (Bus and School) were recorded in PowerSchool and classified as “Major Behaviors or Gross Misconduct.”

- These log entries represent 5% of students (10 students out of 212)

In **January 2025**, **17 log entries** (Bus and School) were recorded in PowerSchool and classified as “Major Behaviors or Gross Misconduct.”

- These log entries represent 4% of students (9 students out of 213)

### IMPORTANT DATES

**February 4, 2025:** Early Release & Professional Development Day

Board Meeting (WLC 6:30 p.m.; schedule linked [here](#)).

**February 6, 2025:** Kindergarten Data Day

**February 21, 2025:** PTO Sponsored Family Event- Winter Dance @ FRES

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February 24-28, 2025: Mid-Winter Break

## FRES and LCS January 2025 Highlights



NHDI Evening Performance LCS & FRES



NHDI Practice at LCS

Fourth Grade Field Trip  
to the State House



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Fifth Grade Field Trip to the  
Boston Museum of Science

Grades 3, 4, & 5  
School Level Spelling



Kindergarten Guidance  
Lesson

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Peter Weaver  
Superintendent of Schools

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Kristie LaPlante  
Business Administrator

Curriculum Coordinator Report February 4, 2025

**Professional Learning**

**Professional Learning**

We had a half-day professional development day today. It was a busy agenda for all involved. There were several different options for professional development, including continued work on curriculum development, reviewing data, and developing action plans for their students, and some teachers were trained in CPR. We held our New Teacher Meeting at the end of January, where new teachers had an in-depth review/discussion about Individualized Education Plans (IEPs) and 504s. These are both crucial documents for students with disabilities and provide educators with plans for supporting students who require specific accommodations in the classroom.

**Curriculum**

We continue to work on developing and refining our documented curriculum throughout the district. The teachers in grades 3-5 continue to pilot the Magnetics Reading and Ready Writing programs that follow the structured literacy approach. Our curriculum committee has been busy analyzing our math data over the last several years to look for trends and make notes about any major shifts that have happened over that period (including program changes, staff changes, etc.).

**Instruction**

Teacher observations have continued, including the pre and post-observation meetings. Our administrative team continues to meet to align our practices around observations and feedback from those observations.

**Assessment**

Our students K-10 have completed their iReady benchmark assessments, the data will be shared tonight as part of this report. Our juniors have also taken their second practice SAT of the year.

This may seem early, but we have continued the preparation process for the NH SAS. Students took their first NH SAS Modular assessment in grades 3-8 last week. This modular will give teachers data that can inform their instruction ahead of the NH SAS Summative students take in the spring. It is also a great way for students and teachers to learn about the new accessibility features provided on the platform.

**FRES**

At FRES, I have continued to support with discipline one day a week. In addition to the discipline support, I am working closely with Special Education and the 504 Coordinators. We continue to meet as a special education group.

# SAU 63 Winter 2025 Data

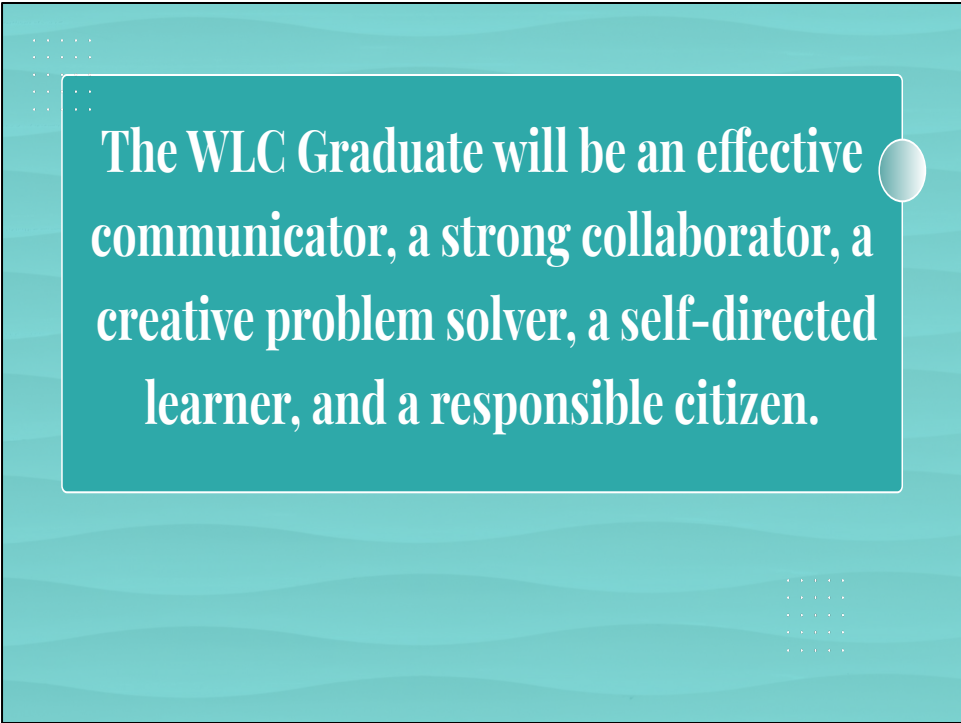
Presentation



“Big things don’t always  
happen with a leap. Big things  
happen when we take the next  
best step over and over again.”

~Jill M. Siler

This quote is here to remind us that as we continue this journey of continuous improvement, it does not happen overnight. We are making small steps all the time to make improvements for our students, classes, grades, schools, and district.



**The WLC Graduate will be an effective communicator, a strong collaborator, a creative problem solver, a self-directed learner, and a responsible citizen.**

This is our Vision of a Graduate. It's important to keep this in mind as we review data.

# Agenda

1

## iReady Math

How did our students do compared  
to the fall?  
How did our students do compared  
to the state and the nation?

2

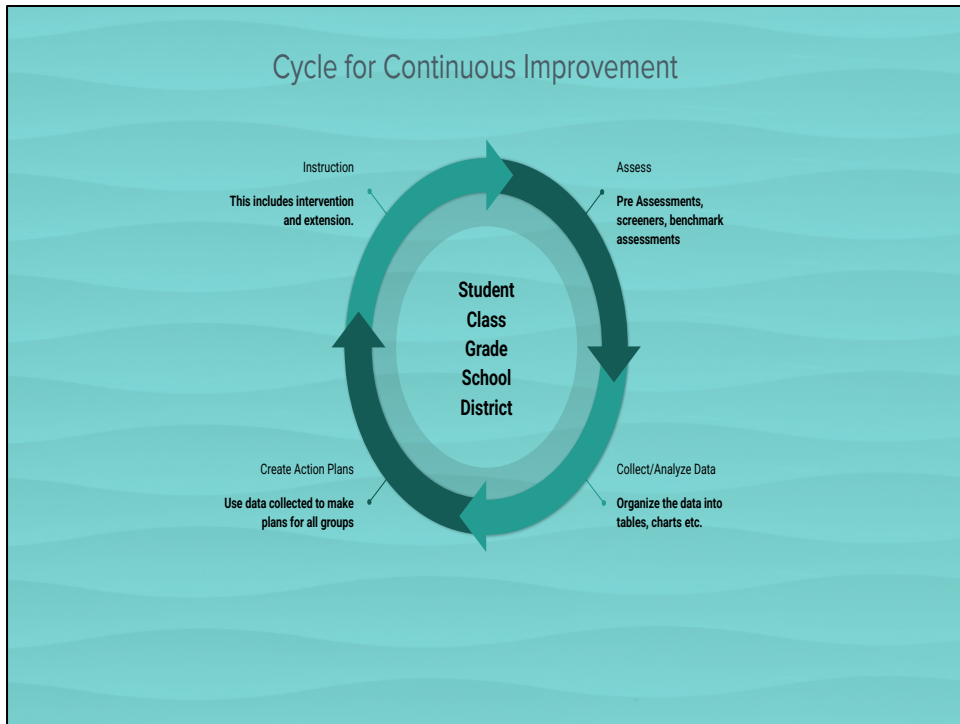
## iReady Reading

How did our students do compared  
to the fall?  
How did our students do compared  
to the state and the nation?

3

## iReady Growth

How have students  
grown so far this year?

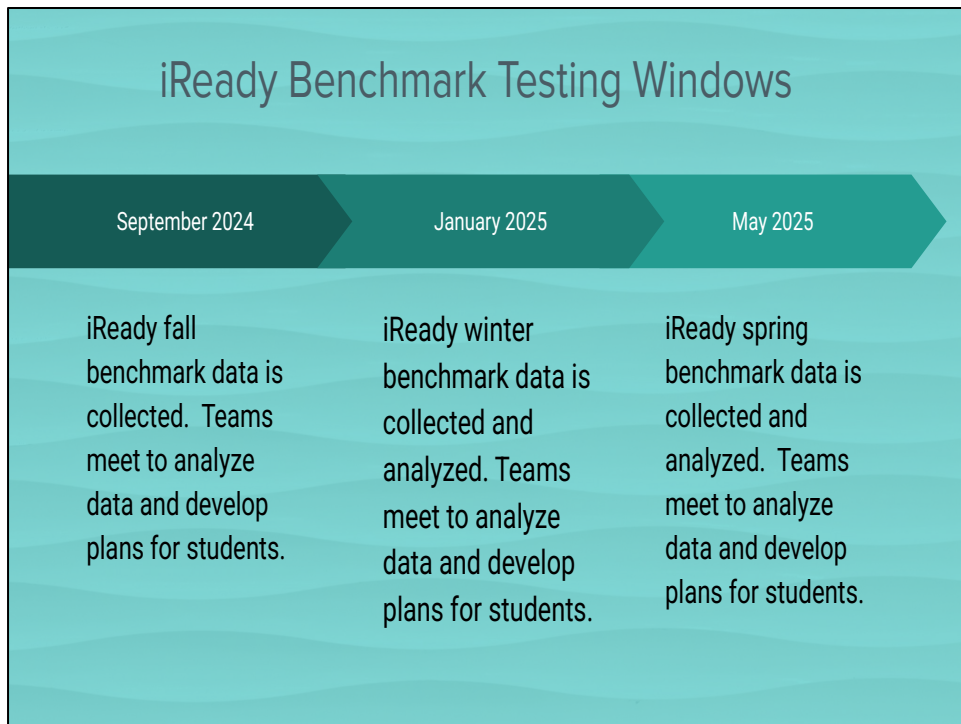


As we work through this year, our goal is continuous improvement for all. This starts with individual students and goes all the way up to the district as a whole. We are working at all levels to improve our outcomes for students.

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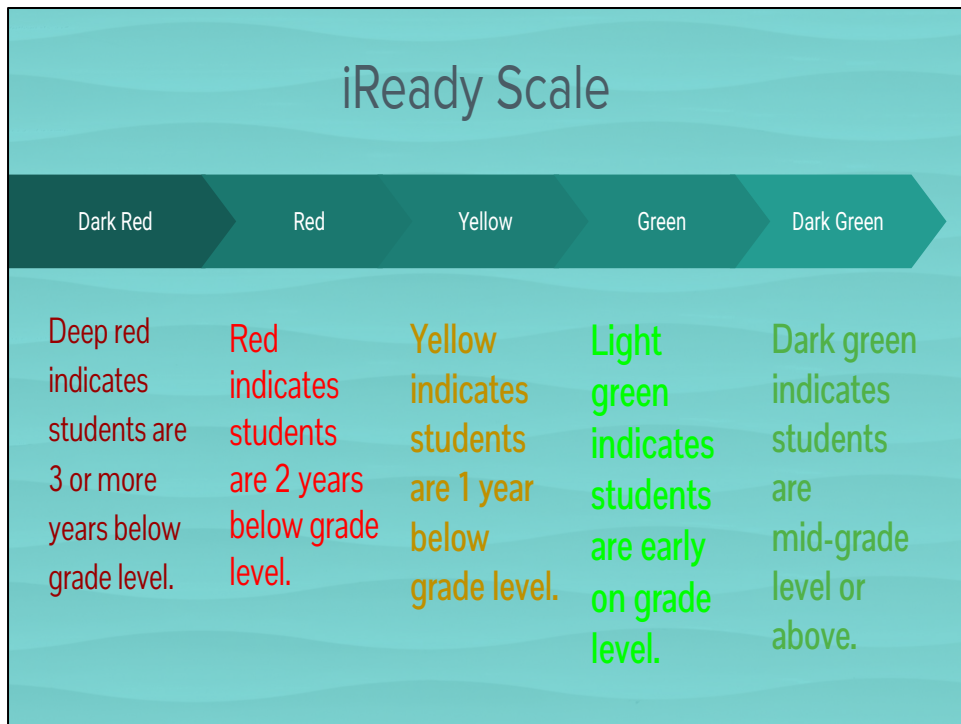
## What do the colors mean?





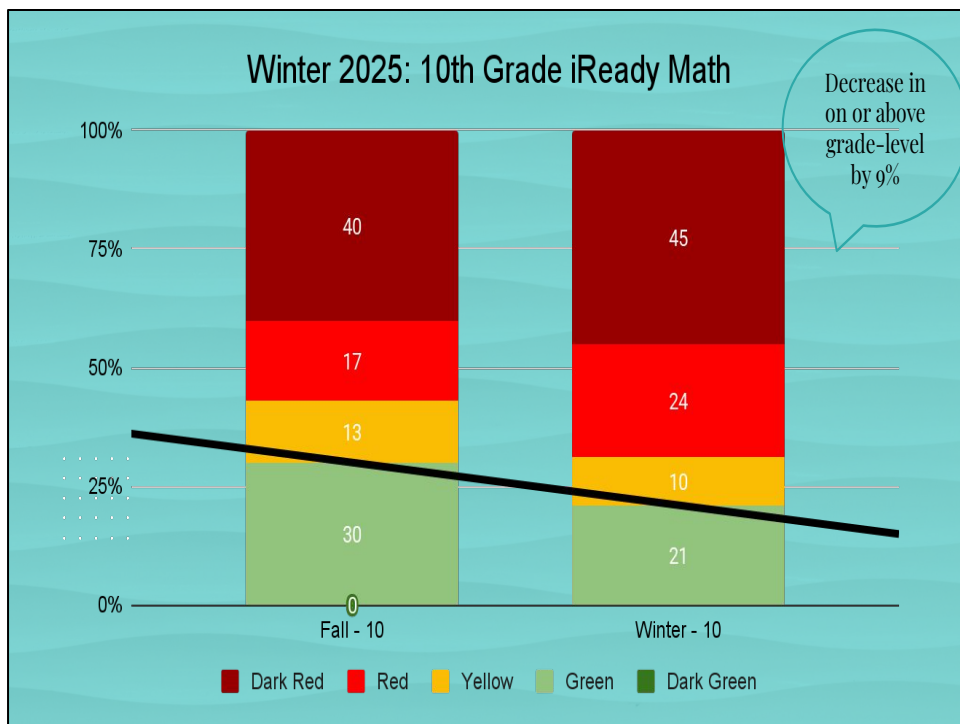
We take our iReady benchmark assessment three times a year.



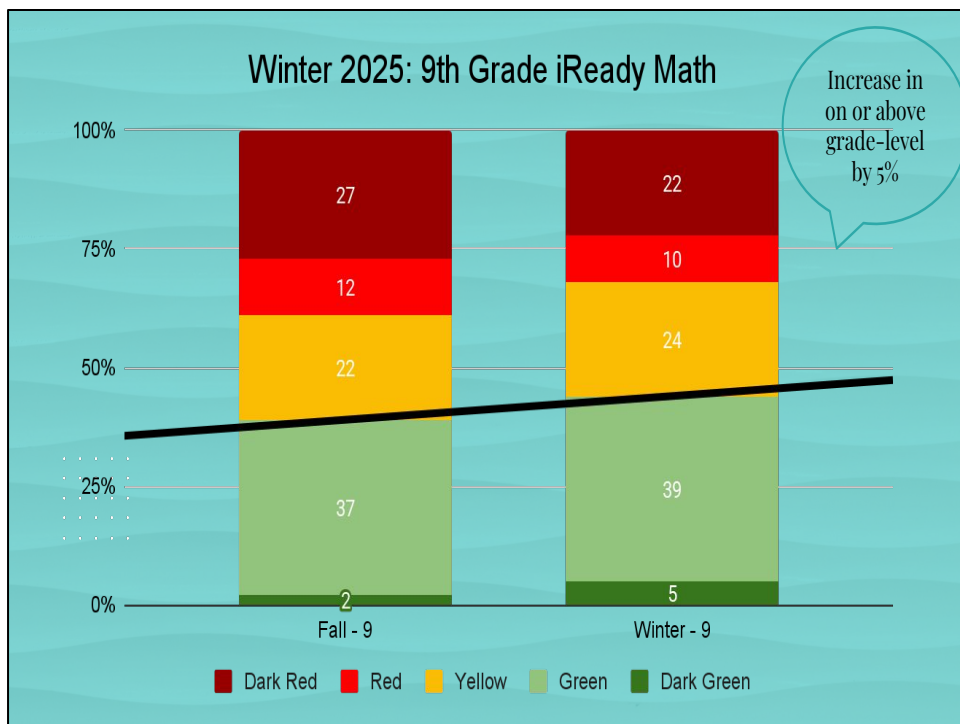


Just to review what each of our colors means.

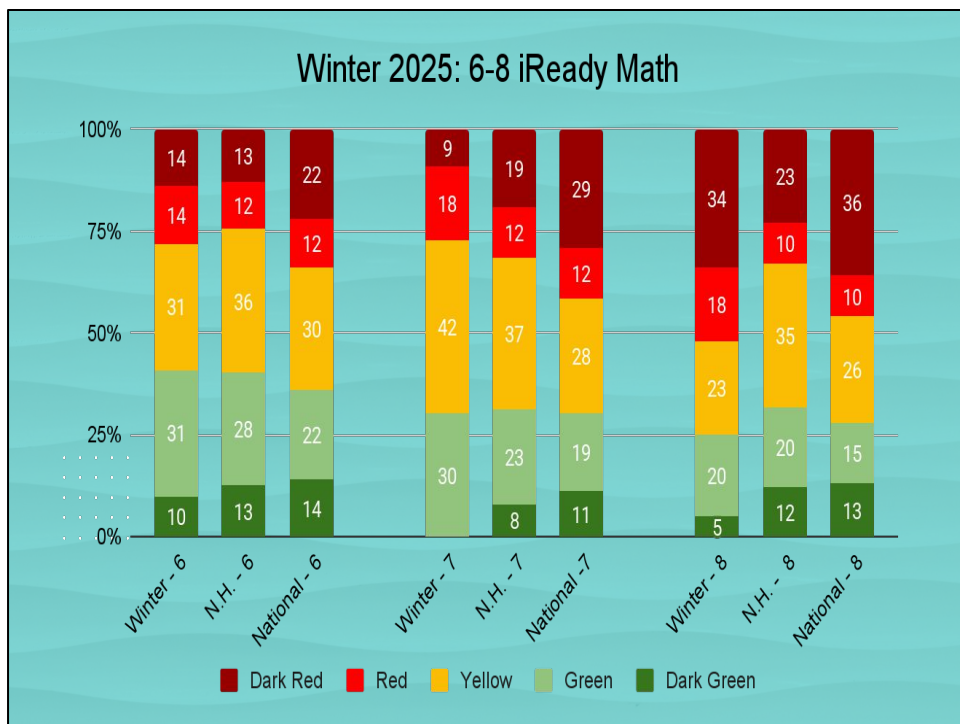




As you can see in math, our 10th grade students went down in math. This data was something that we were not expecting to see. At our most recent professional development ½ day, we took time to review all of the data at the high school level (iReady, SAT, NH SAS etc.) to develop action plans for each student in each content area. We hope that with these plans in place, it will change the trajectory of this date.

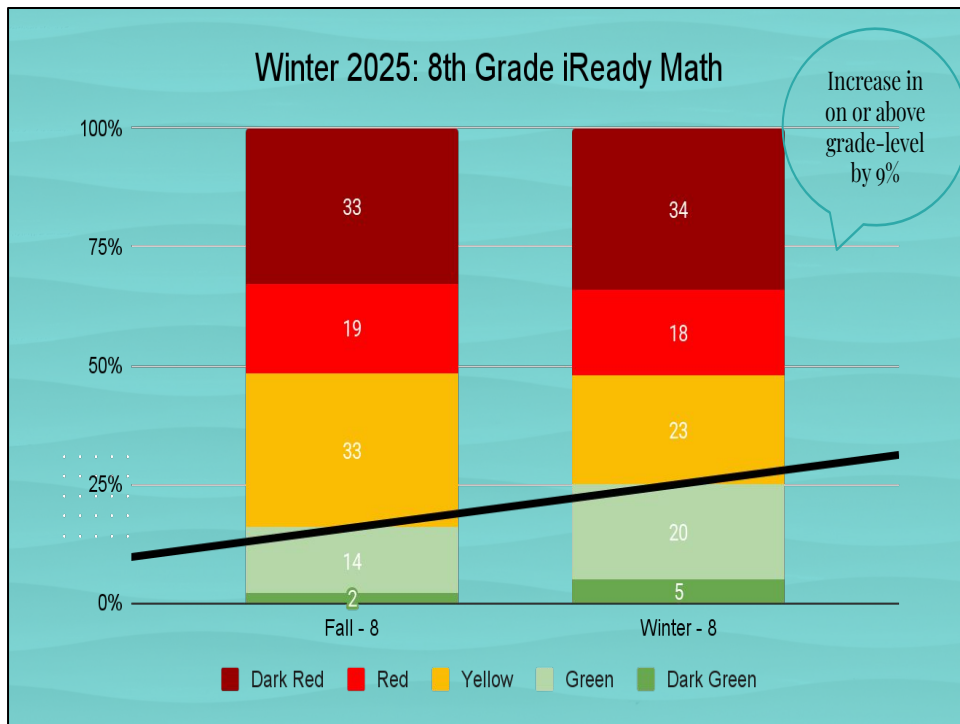


The freshman have not only increased the percentage of students falling in the on or above grade level, but the below grade-level is decreasing. They had a decrease of students in the below grade level categories by 7%. This group is moving in the right direction.

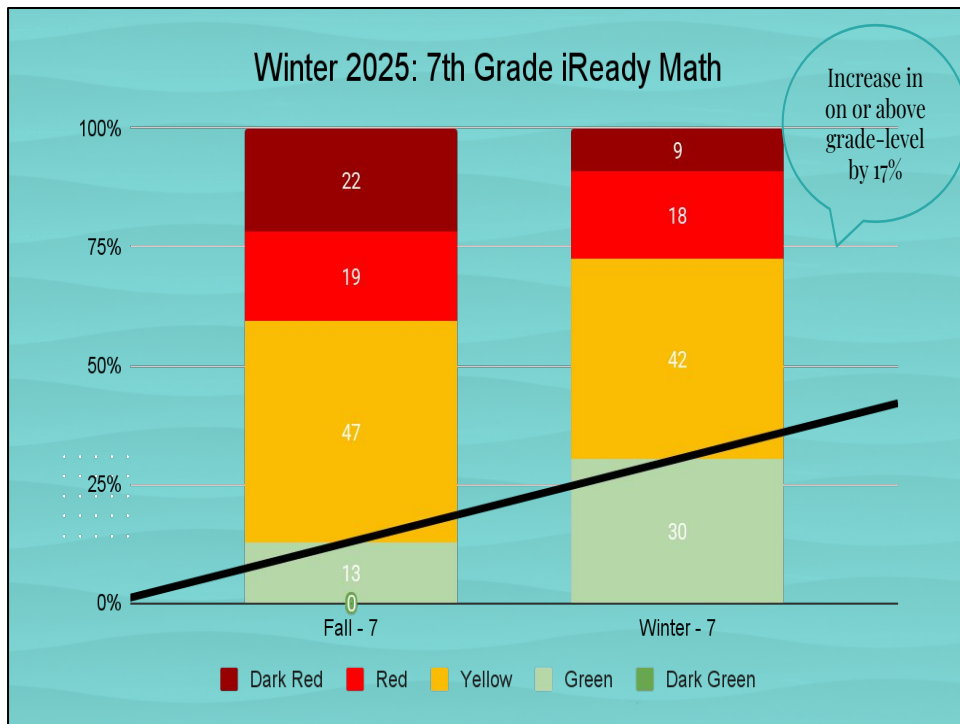


This graph has a lot of information on it, so I want to take a moment to orient you to what you are looking at. There are three sets of bars. The first set is 6th grade, second set is 7th grade, and the final set is 8th grade. The scores for our students are the first bar for each grade. The second graph in each set is the scores for the year to date data for the state of New Hampshire, and the final graph in each set is the scores for the year to date data for the nation.

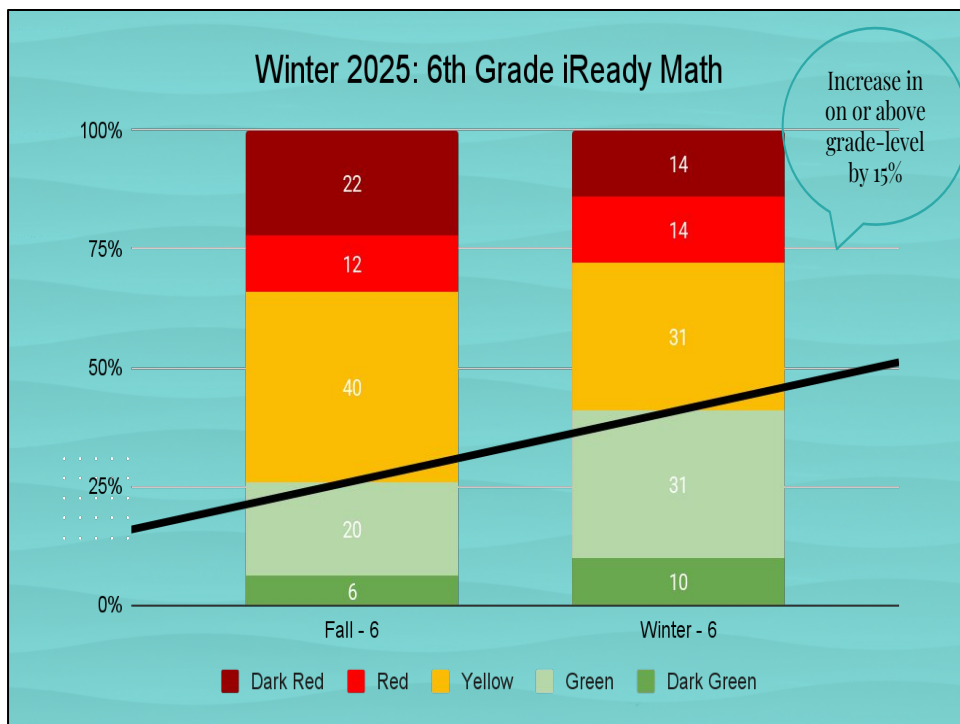
In the middle school we are scoring fairly consistently with the state and the nation, if not slightly better at this point in the year, specifically the percentage of students in the on or above grade level.



This year we have changed the way we implement our WIN period in the middle school. Students are grouped according to skills they need to continue to develop. Students are working in these skills 4 days a week, this could be a factor in the increase in the percentage of students on or above grade level and a decrease in the percentage of students below grade level in the middle school.

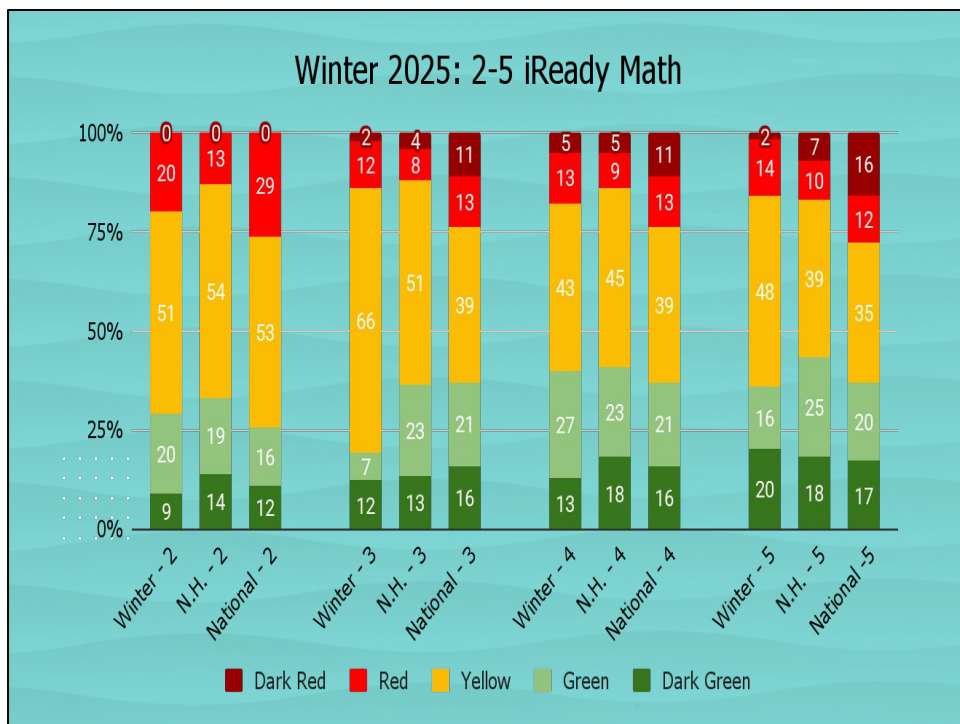


This shows the progress the seventh grade students have made so far this year. As you can see, these students are simultaneously increasing the percentage of students in on or above grade level range and decreasing the percentage of students in the below grade level range.



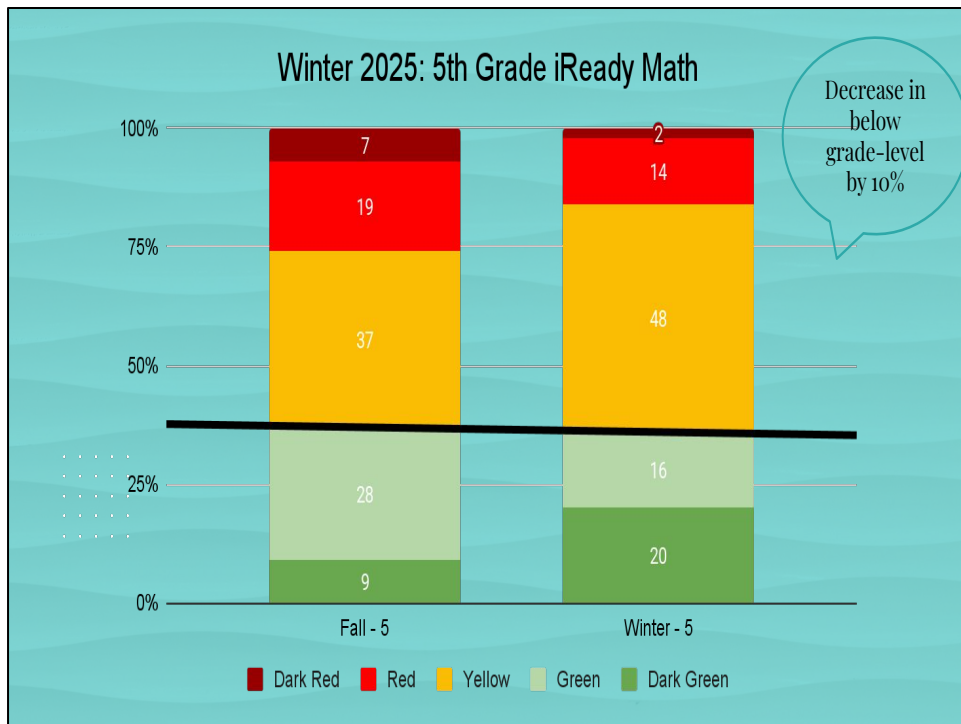
This shows the progress the sixth grade students have made so far this year. As you can see, the percentage of students in the three or more grade levels has decreased by 8%.



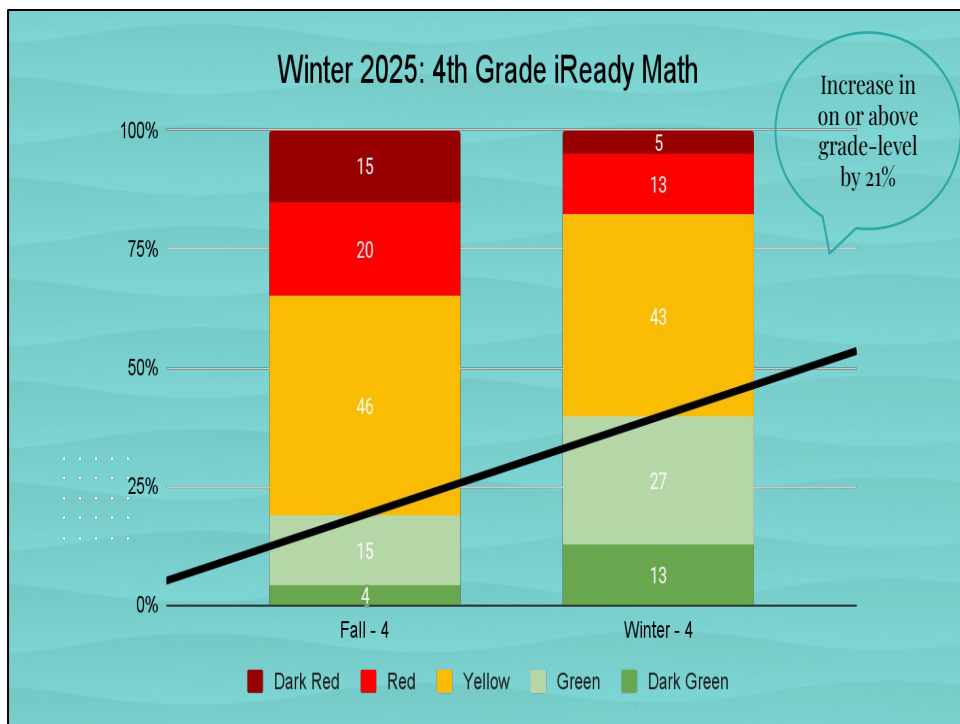


This graph is the same as the previous one for grades 2-5.

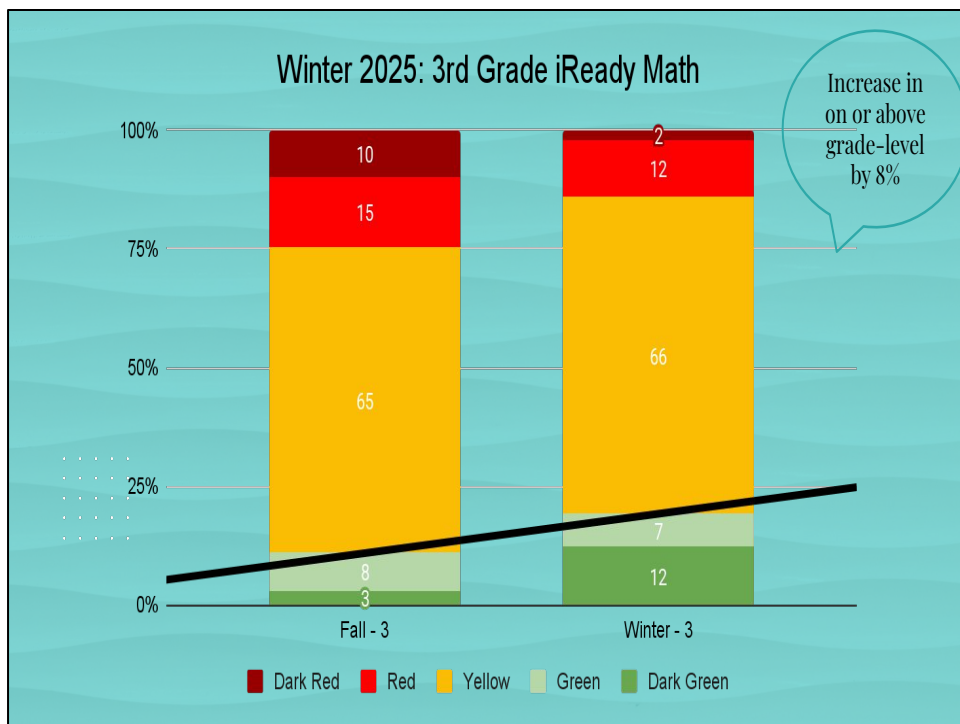
In grades 2-5, we are scoring fairly consistently above the state and the nation.



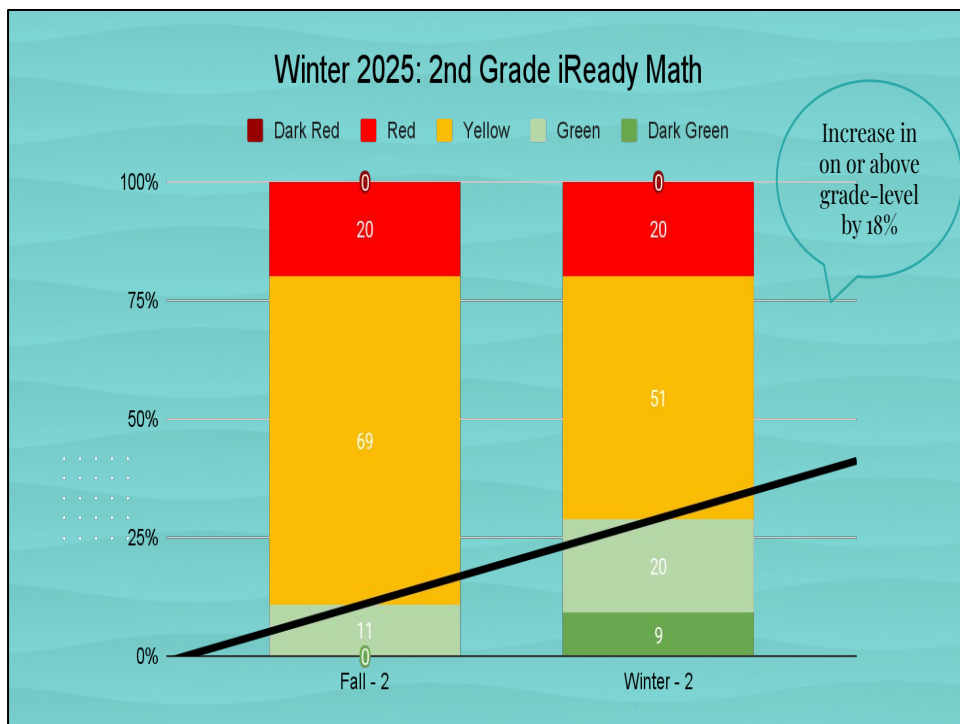
This shows the progress the fifth grade students have made so far this year. As you can see, the percentage of students in the below grade level range has decreased by 10%.



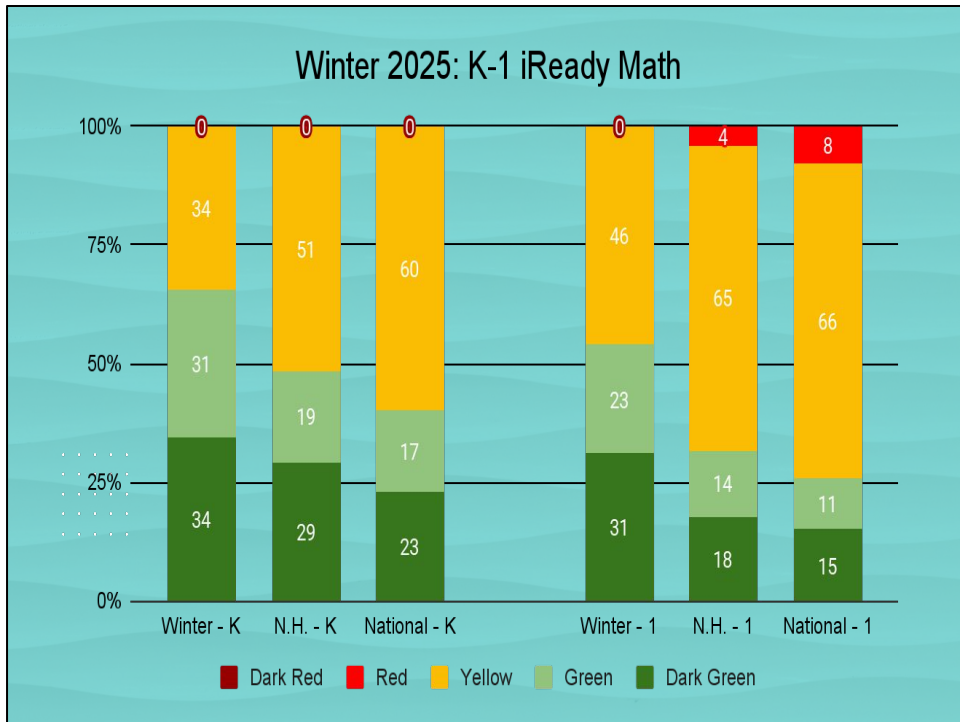
This shows the progress the fourth grade students have made so far this year. Fourth grade students are simultaneously increasing the percentage of students in the on or above grade level range while decreasing the below grade level range.



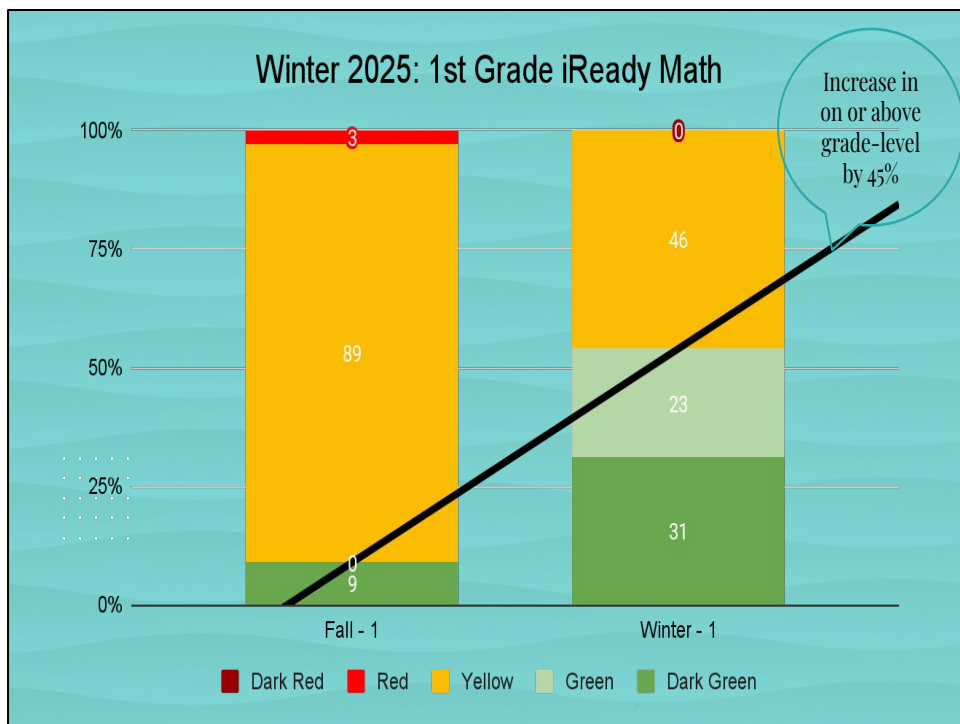
This shows the progress the third grade students have made so far this year. Third grade students are moving from 3 grade levels below to one or two grade levels below and also moving from on to above grade level.



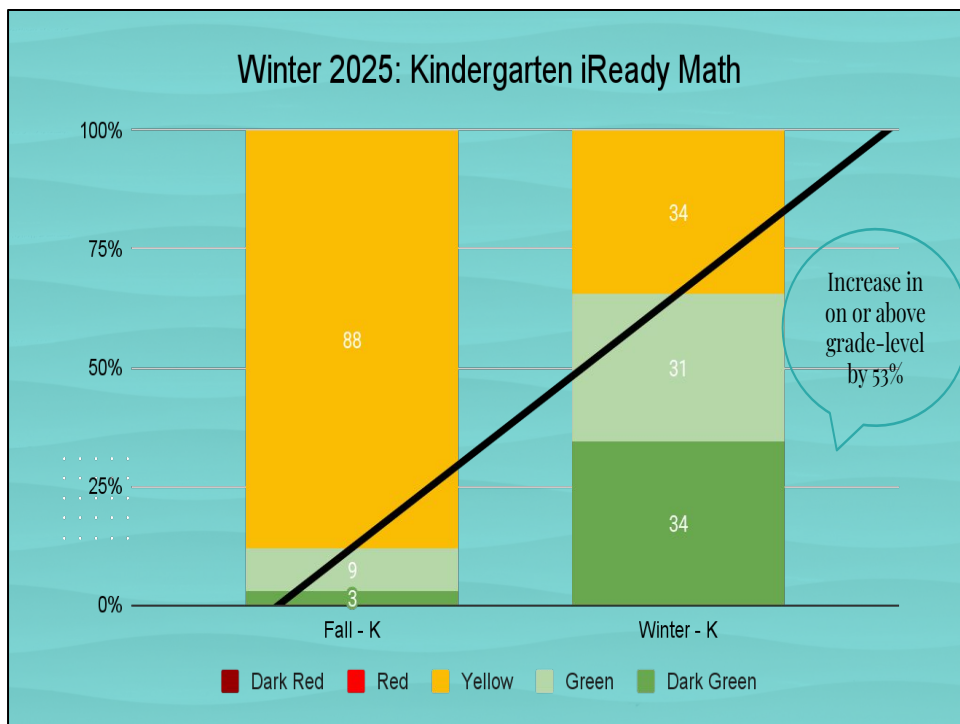
This shows the progress the second grade students have made so far this year. The percentage of our students performing on or above grade level has increased by 18% from the fall benchmark. In addition, the students in the above grade level range has increased from 0% to 9%.



This graph is our Kindergarten and grade 1 students. You can see we still have more students on, above, or ready to receive grade-level instruction than both the state and the nation.



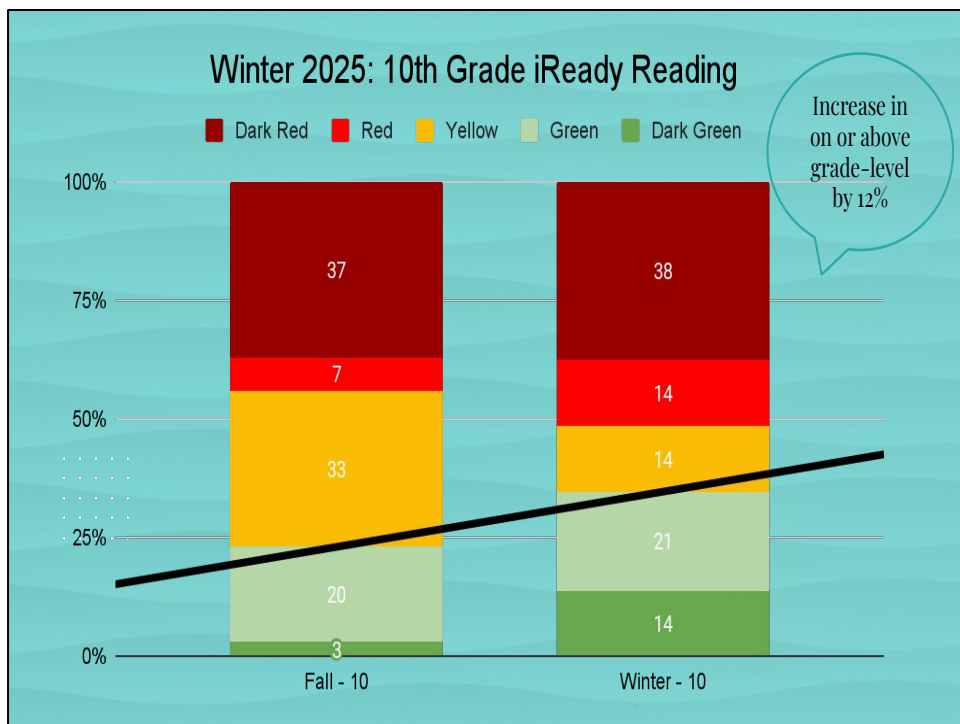
This shows the progress the first grade students have made so far this year. As you can see, there was a drastic increase in the percentage of students on or above grade level, and all students are out of the below grade-level range.



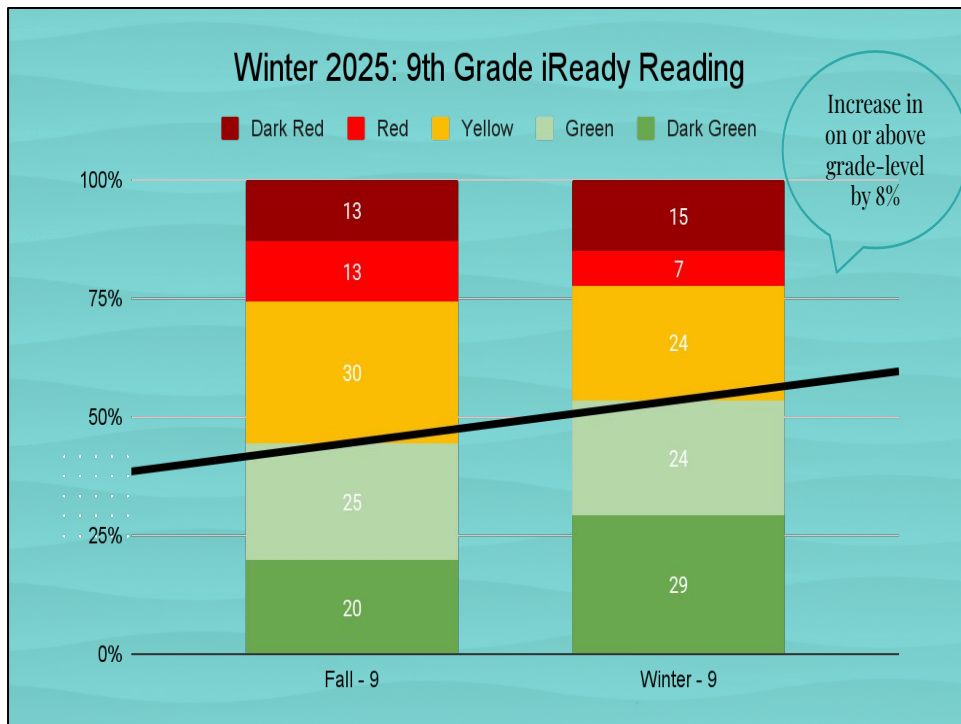
This shows the progress the kindergarten grade students have made so far this year. As you can see, there was a drastic increase in the percentage of students on or above grade level.



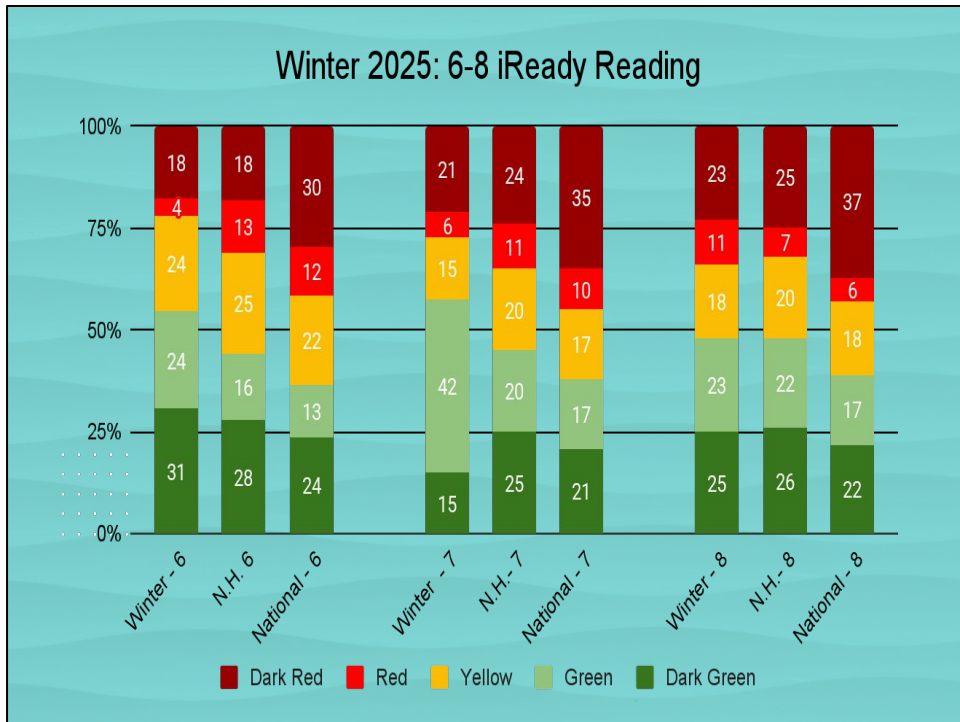




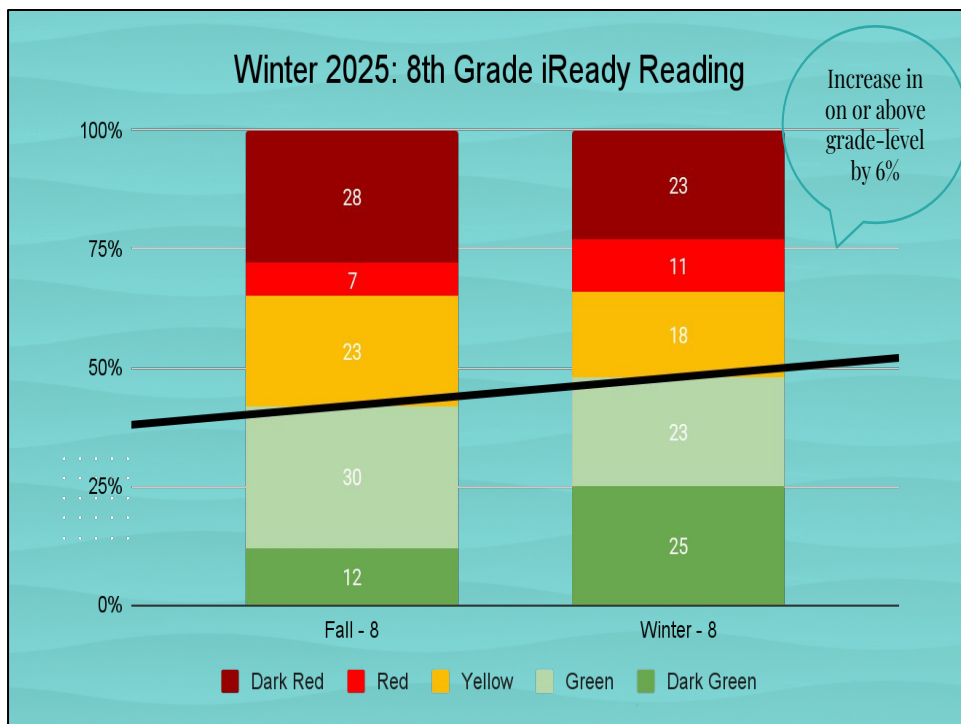
This shows the progress the sophomore students have made so far this year. The percentage of students in the on or above grade level has increased by 12%.



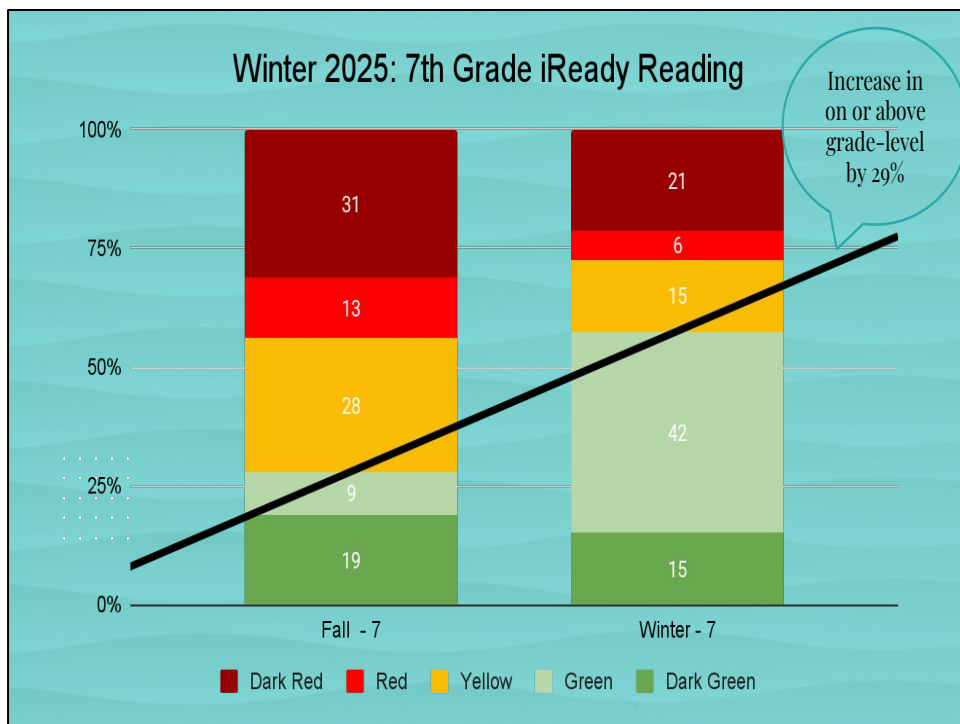
This shows the progress the freshman students have made so far this year. You will note that the percentage of students in the on and above grade level has increased by 8% while simultaneously decreasing the below grade level students by 4%.



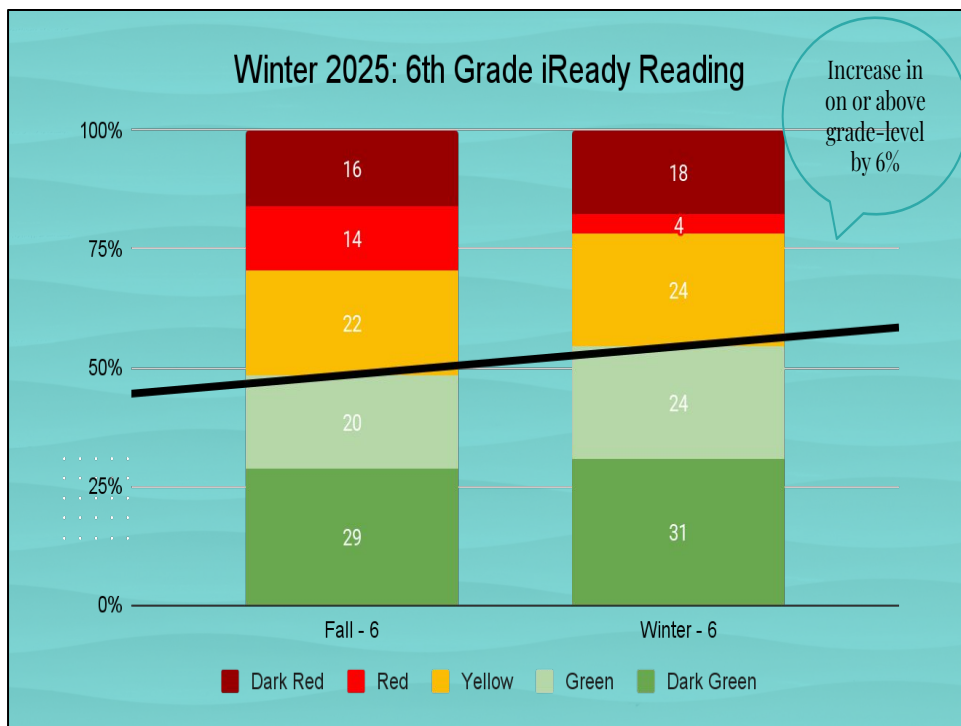
This graph mirrors the middle school math graph where the first column is our students, the second column is the Year to Date New Hampshire information, and the last column is the Year to Date National information for each grade-level. As you can see again, we are outperforming the state, and nation for our reading scores.



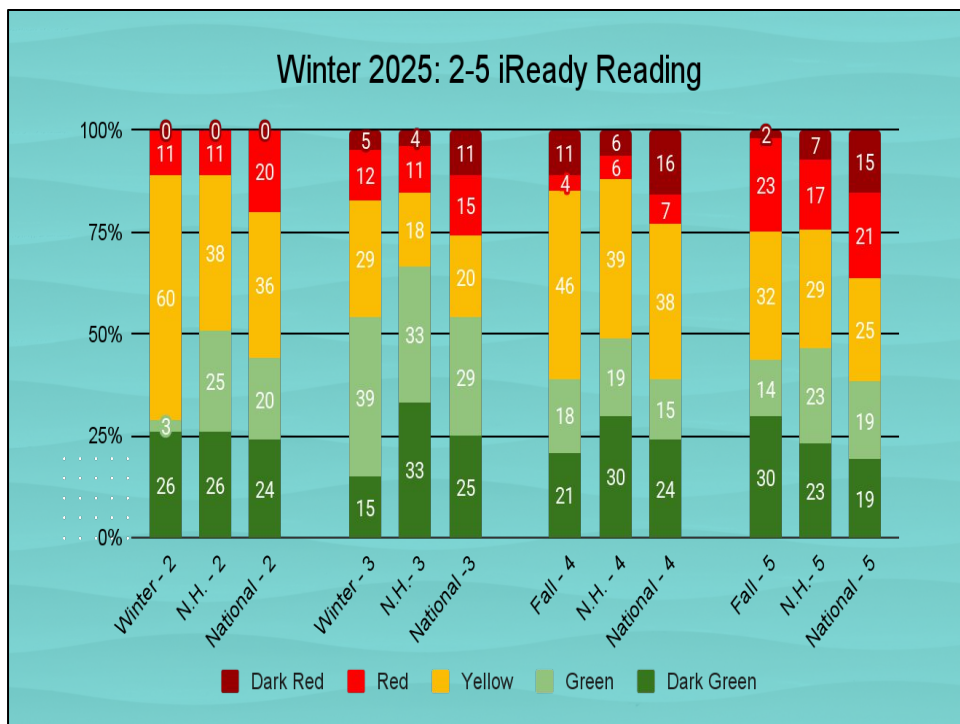
This shows the progress the eighth grade students have made so far this year.



This shows the progress the seventh grade students have made so far this year. The percentage of students in the on or above grade level has increased by 29% while the percentage of students in the below grade level range has decreased by 17%.

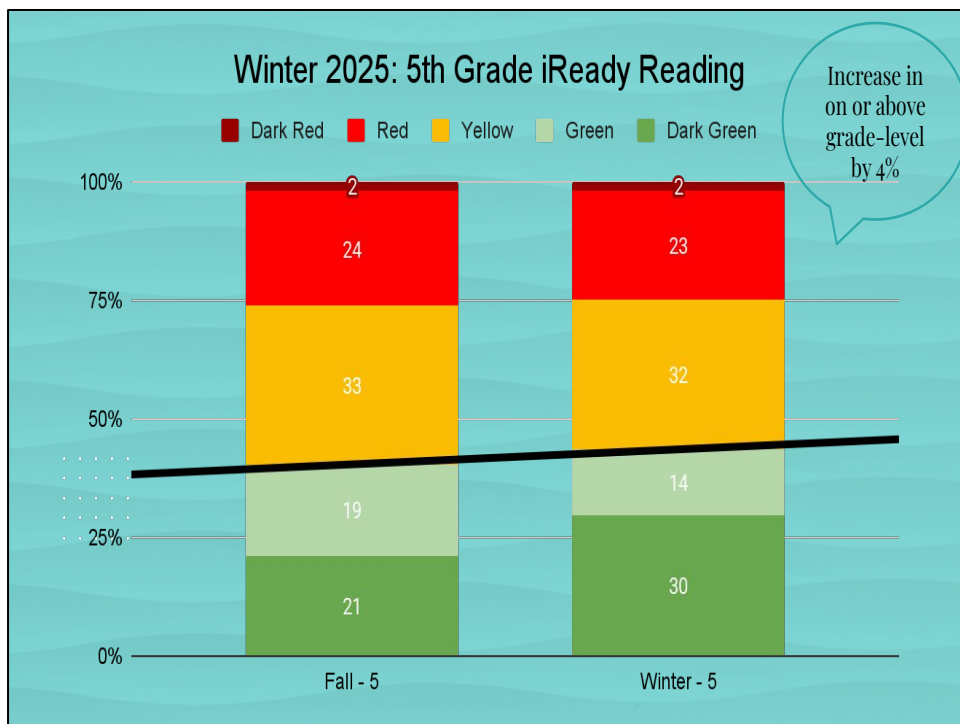


This shows the progress the sixth grade students have made so far this year.

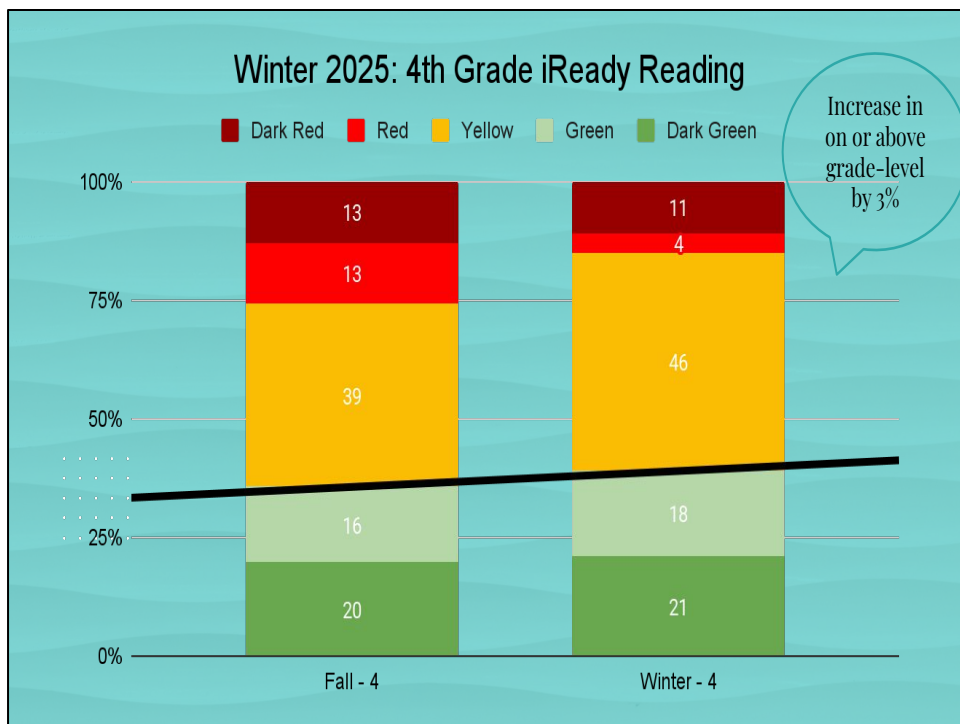


We are scoring fairly consistently at or above the state and the nation.

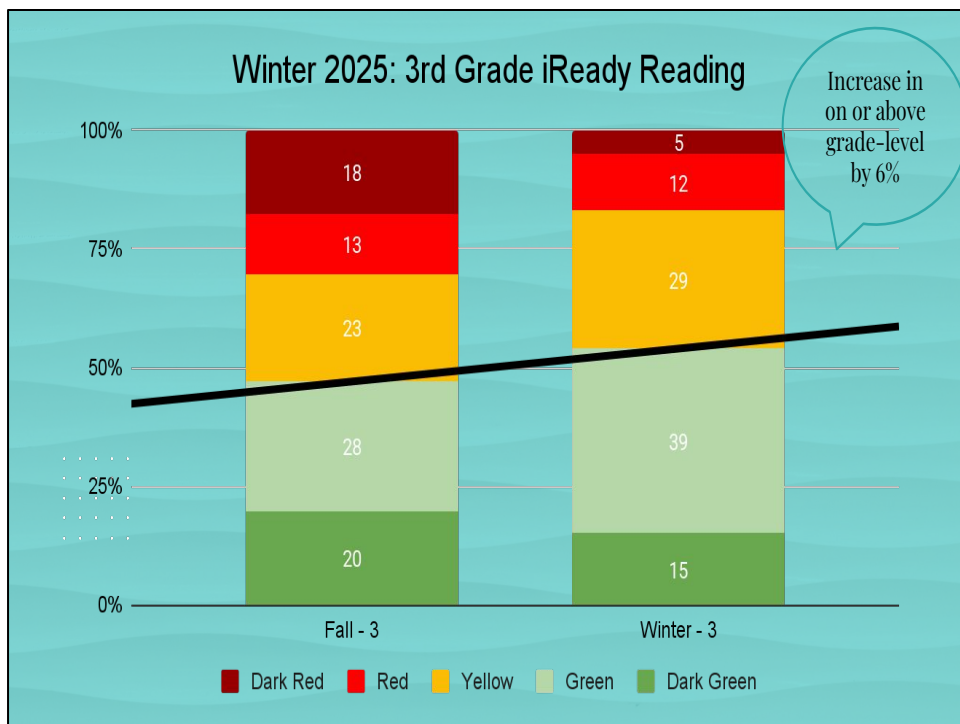




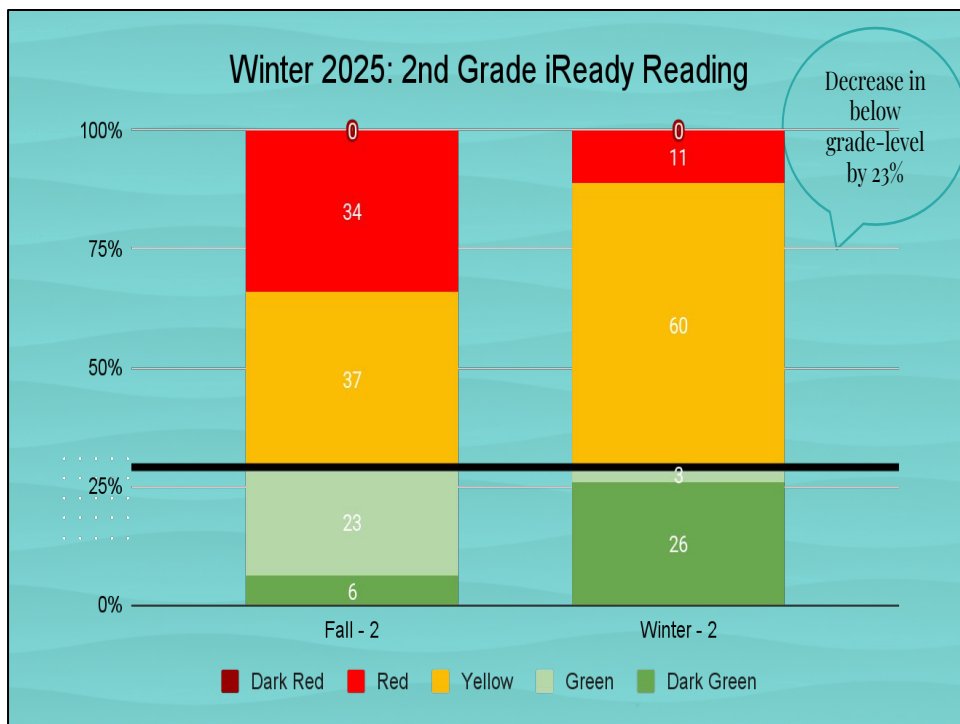
This shows the progress the fifth grade students have made so far this year. The percentage of students in the on or above grade level has increased by 4%.



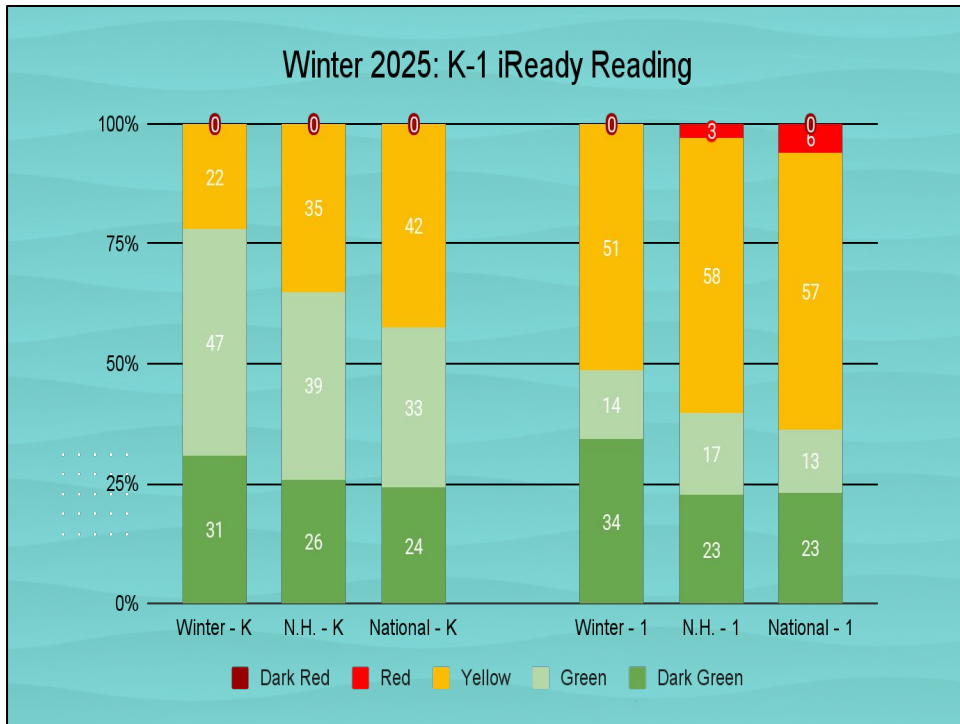
This shows the progress the fourth grade students have made so far this year. The percentage of students in the on or above grade level has increased by 3% and decreased the percentage of students in the below grade level by 11%.



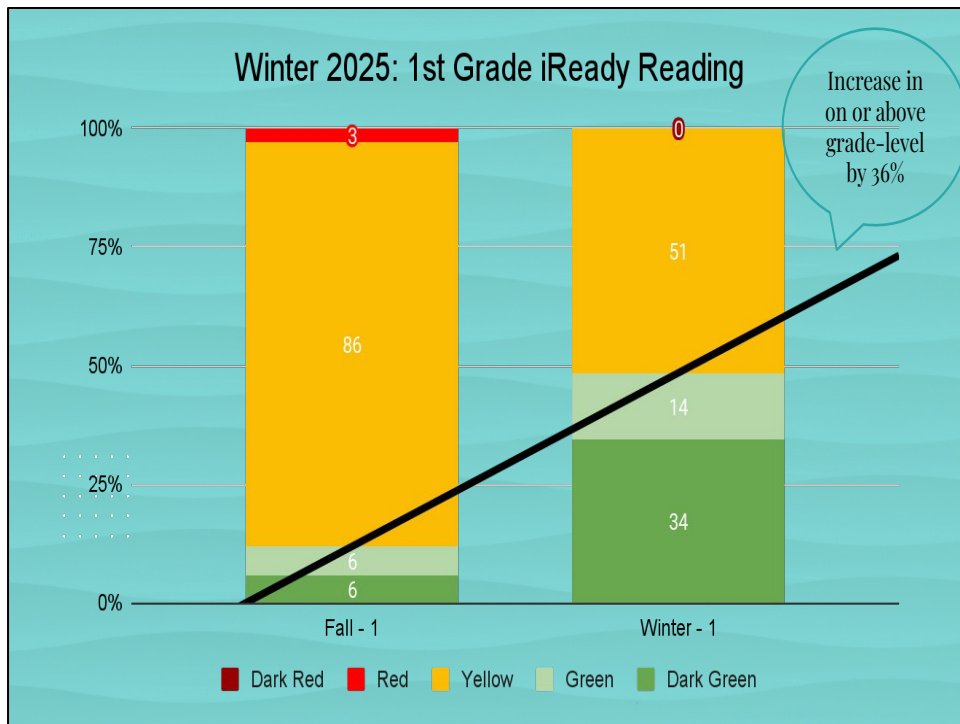
This shows the progress the third grade students have made so far this year. The percentage of students in the on or above grade level has increased by 6% and decreased the percentage of students in the below grade level by 14%.



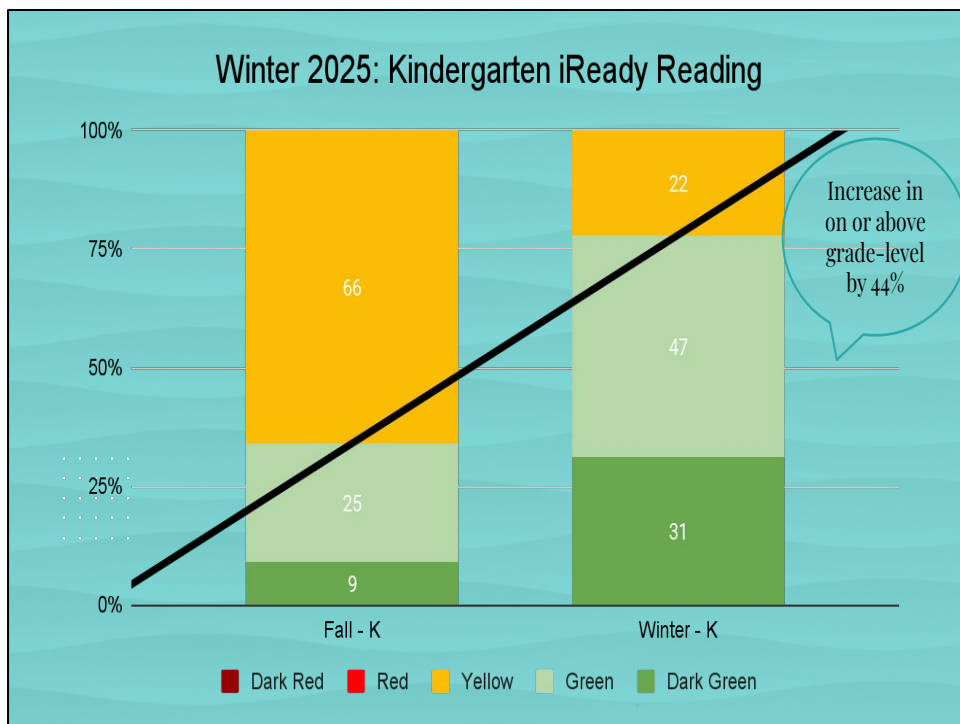
This shows the progress the second grade students have made so far this year. The percentage of students in the below grade level range has decreased by 23%.



Again, a higher percentage of our kindergarten and grade 1 student are on, above, or ready for grade-level instruction than both the state and the nation.



This shows the progress the first grade students have made so far this year. As you can see there are no longer students two or more grade levels below in second grade. In addition, the percentage of students in the on or above grade level range has increased by 36%.



This shows the progress the first grade students have made so far this year. In addition, the percentage of students in the on or above grade level range has increased by 44%.

## What have we done? FRES/LCS

- Teams continued to analyze data and create targeted intervention plans for students including enrichment and re-reaching opportunities.
- Monthly Co-curricular team meetings to align and enhance math, ELA, and Science/Social Studies instruction.
- Intentional focus on evidence based practices in all classrooms.
- Pilot of a Knowledge building Reading and Writing Program (3-5)
- Writing Club (grades 4 & 5)



## What have we done? WLC – MS/HS

- Students were placed in specific WIN groups to receive specific math and ELA interventions
- Students worked on iReady lessons/modules
- Teachers reviewed and updated classroom assessments to “mirror” iReady, NHSAS, SAT assessments
- Teacher discussions during PLC and Department meetings to collectively share best practices and utilized a DOK chart for midterm and final assessments
- Middle School is completing structured NH SAS Modular Assessments in math, writing, and ELA
- Weekly math tutoring continues on Mondays for MS and Thursdays for HS
- Data reviews & data chat meetings, including our special education department

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# BONUS DATA

1

## iReady Math

How much progress are  
students making toward  
their Growth Goals?

2

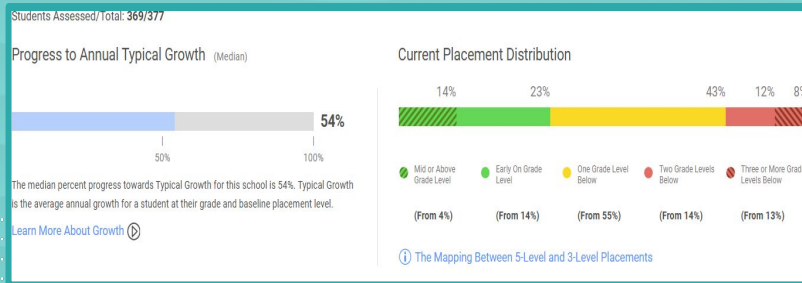
## iReady Reading

How much progress are  
students making toward  
their Growth Goals?

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## How much progress students are making in Math K-8?



The bar on the left is showing that if you lined up every single student K-8 from who is making the least amount of progress the the most amount of progress toward their annual growth the student in the middle of that is 54% of the way to reaching their annual goal. At this point in the year, we would expect the median student to be 50% of the way to their annual growth goal.

## How much progress students are making in Math 6-8?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median)	% Met	Progress (Median)	% Met		
Grade 6	<div><div></div></div> 47%	27%	<div><div></div></div> 30%	2%	37%	51/51
Grade 7	<div><div></div></div> 67%	42%	<div><div></div></div> 35%	6%	42%	33/35
Grade 8	<div><div></div></div> 31%	32%	<div><div></div></div> 13%	9%	36%	44/45

This is the breakdown for grades 6-8 on the progress students are making on their annual and stretch growth goals. This uses the same method of measuring student progress as the previous slide. If you line up all of the 6th grade students, the middle student is 47% of the way to their annual growth goal.

## How much progress students are making in Math 1-5?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median) ⚙	% Met ⚙	Progress (Median) ⚙	% Met ⚙		
Grade 1	55%	31%	43%	14%	49%	35/36
Grade 2	38%	12%	28%	0%	32%	34/35
Grade 3	57%	13%	39%	8%	35%	40/41
Grade 4	69%	21%	41%	0%	59%	56/56
Grade 5	36%	25%	22%	5%	34%	44/45

How much progress students are making in Math in Kindergarten?

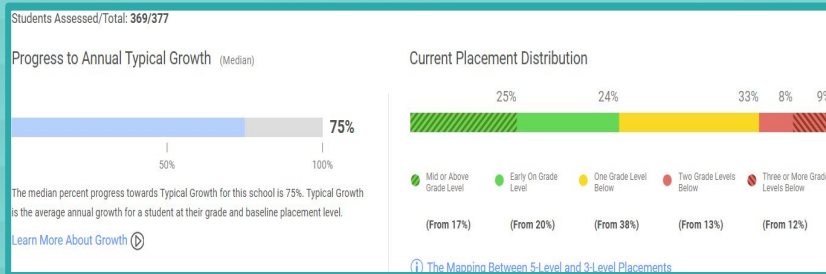
Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median) ⌵	% Met ⌵	Progress (Median) ⌵	% Met ⌵		
Grade K	<div><div></div></div> 59%	16%	<div><div></div></div> 49%	6%	59%	32/33

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## How much progress students are making in Reading K-8?



The bar on the left is showing that if you lined up every single student K-8 from who is making the least amount of progress the the most amount of progress toward their annual growth the student in the middle of that is 75% of the way to reaching their annual goal.

## How much progress students are making in Reading 6-8?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median)	% Met	Progress (Median)	% Met		
Grade 6	<div><div></div></div> 50%	41%	<div><div></div></div> 23%	22%	39%	51/51
Grade 7	<div><div></div></div> 150%	55%	<div><div></div></div> 49%	27%	52%	33/35
Grade 8	<div><div></div></div> 86%	45%	<div><div></div></div> 31%	16%	45%	44/45

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## How much progress students are making in Reading 1-5?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median)	% Met	Progress (Median)	% Met		
Grade 1	<div><div></div></div> 78%	34%	<div><div></div></div> 60%	9%	51%	35/36
Grade 2	<div><div></div></div> 88%	44%	<div><div></div></div> 48%	9%	53%	34/35
Grade 3	<div><div></div></div> 65%	30%	<div><div></div></div> 37%	5%	45%	40/41
Grade 4	<div><div></div></div> 59%	36%	<div><div></div></div> 37%	9%	32%	56/56
Grade 5	<div><div></div></div> 91%	48%	<div><div></div></div> 46%	23%	39%	44/45

How much progress students are making in Reading in Kindergarten?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median) ⌵	% Met ⌵	Progress (Median) ⌵	% Met ⌵		
Grade K	<div><div></div></div> 60%	25%	<div><div></div></div> 42%	0%	63%	32/33

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Questions /  
Comments?

Wilton-Lyndeborough Cooperative School District  
FY26 Budget - As Approved by Budget Committee January 23, 2025  
INCLUDES FEDERAL GRANTS

										FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	Compare FY26 Approved 5 to FY25 Budget			
Line	BUSINESS OFFICE										FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%	
1	04	2510	290	01		D	Business Office Professional Development					\$2,700	\$2,100	\$2,700	\$0	\$2,700	\$2,000	Business Office PD offerings	(\$700)	-25.93%
2	04	2510	330	01		C	Business Office - Professional Services					\$2,000	\$2,929	\$2,000	\$2,259	\$2,000	\$2,000	FSA fees	\$0	0.00%
3	04	2510	331	01		D	Business Office - Fiscal Contracted Services					\$2,000	\$2,818	\$1,000	\$1,000	\$1	\$1		\$0	0.00%
4	04	2510	534	01		U	Business Office Postage					\$950	\$627	\$950	\$349	\$950	\$650		(\$300)	-31.58%
5	04	2510	550	01		D	Business Office Printing					\$1,100	\$0	\$1,400	\$0	\$100	\$100		\$0	0.00%
6	04	2510	580	01		D	Business Office - Travel/Conferences					\$1,200	\$626	\$1,200	\$340	\$1,200	\$1,000		(\$200)	-16.67%
7	04	2510	610	01		D	Business Office - General Supplies					\$1,300	\$2,997	\$1,300	\$2,991	\$2,600	\$2,600		\$0	0.00%
8	04	2510	810	01		D	Business Office - Dues/Fees					\$550	\$200	\$550	\$539	\$500	\$500		\$0	0.00%
9	04	2510	890	01		C	Business Office - Audit					\$18,500	\$22,918	\$18,500	\$0	\$18,500	\$25,000		\$6,500	35.14%
10	04	5110	910	11		C	Principal on Debt-FRES					\$360,000	\$360,000	\$380,000	\$380,000	\$400,000	\$415,000	Per FRES bond schedule; bond expires FY35	\$15,000	3.75%
11	04	5120	830	11		C	Interest on Debt-FRES					\$243,460	\$243,460	\$224,590	\$224,590	\$204,700	\$188,068	Per FRES bond schedule; bond expires FY35	(\$16,632)	-8.13%
12	04	5221	930	00		U	Transfer to Food Service Fund					\$25,000	\$3,955	\$1	\$15,615	\$1	\$1		\$0	0.00%
							Subtotal - Business Office					\$658,760	\$642,630	\$634,191	\$627,682	\$633,252	\$636,920		\$3,668	0.58%
	CURRICULUM COORDINATOR										FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%	
13	04	2212	290	01		D	Curriculum Coord Professional Development					\$1,500	\$1,500	\$1,500	\$249	\$1,500	\$1,500	Conferences	\$0	0.00%
14	04	2212	290	02		D	Instruction & Curriculum Development-MS					\$750	\$750	\$750	\$4,295	\$1	\$1	Stipend paid to employees to write curriculum; moved to wages/benefits side of budget	\$0	0.00%
15	04	2212	290	03		D	Instruction & Curriculum Development-HS					\$1,750	\$2,375	\$1,750	\$4,715	\$1	\$1	Stipend paid to employees to write curriculum; moved to wages/benefits side of budget	\$0	0.00%
16	04	2212	290	11		D	Instruction & Curriculum Development-FRES					\$1,500	\$2,000	\$1,500	\$8,325	\$1	\$1	Stipend paid to employees to write curriculum; moved to wages/benefits side of budget	\$0	0.00%
17	04	2212	290	12		D	Instruction & Curriculum Development-LCS					\$750	\$0	\$1,500	\$1,665	\$1	\$1	Stipend paid to employees to write curriculum; moved to wages/benefits side of budget	\$0	0.00%
18	04	2212	321	01		D	Curriculum Coordinator Contracted Service					\$1	\$0	\$1	\$0	\$1	\$1		\$0	0.00%
19	04	2212	322	02		D	Professional Services for PD - MS					\$2,000	\$0	\$2,000	\$155	\$500	\$1,250		\$750	150.00%
20	04	2212	322	03		D	Professional Services for PD - HS					\$2,000	\$0	\$2,000	\$155	\$500	\$1,250		\$750	150.00%
21	04	2212	322	11		D	Professional Services for PD - FRES					\$10,000	\$666	\$6,000	\$0	\$500	\$1,250		\$750	150.00%
22	04	2212	322	12		D	Professional Services for PD - LCS					\$2,000	\$0	\$2,000	\$0	\$500	\$1,250		\$750	150.00%
23	04	2212	580	01		D	Curriculum Coordinator - Travel/Conferences					\$1,500	\$425	\$1,800	\$0	\$1,500	\$400		(\$1,100)	-73.33%
24	04	2212	610	01		D	Curriculum Coordinator Supplies					\$200	\$0	\$200	\$0	\$200	\$100	chart paper/markers/sticky notes	(\$100)	-50.00%
25	04	2212	649	01		D	Curriculum Coord Professional Books/Publications					\$300	\$168	\$300	\$281	\$300	\$300	Responsive Classroom/Leadership Books	\$0	0.00%
26	04	2212	649	02		D	Professional Books & Publications-MS					\$300	\$31	\$300	\$0	\$300	\$300	Instructional Strategies books (Teacher IMPACT)	\$0	0.00%
27	04	2212	649	03		D	Professional Books & Publications-HS					\$300	\$0	\$300	\$0	\$300	\$300	Instructional Strategies books (Teacher IMPACT)	\$0	0.00%
28	04	2212	649	11		D	Professional Books & Publications-FRES					\$0	\$0	\$0	\$0		\$300	"First 6 weeks of school" book study	\$300	...
29	04	2212	649	12		D	Professional Books & Publications-LCS					\$0	\$0	\$0	\$0		\$300	"First 6 weeks of school" book study	\$300	...
30	04	2212	810	01		D	Curriculum Coord Dues and Fees					\$1,200	\$1,084	\$1,300	\$239	\$1,000	\$1,205	ASCD (\$275), NHSAA (\$930)	\$205	20.50%
							Subtotal - Curriculum Coordinator					\$26,051	\$8,999	\$23,201	\$20,079	\$7,105	\$9,710		\$2,605	36.66%
	FACILITIES										FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%	
31	04	2620	290	01		D	Facilities Department - Training/PD					\$1	\$0	\$1	\$0	\$1	\$1		\$0	0.00%
32	04	2620	411	02		U	Water/Sewerage-MS					\$12,450	\$14,558	\$13,000	\$14,378	\$15,750	\$15,750		\$0	0.00%
33	04	2620	411	03		U	Water/Sewerage-HS					\$15,500	\$17,632	\$16,000	\$17,166	\$19,250	\$18,250		(\$1,000)	-5.19%
34	04	2620	411	11		U	Water/Sewerage-FRES					\$22,224	\$24,642	\$22,500	\$25,882	\$25,500	\$26,500		\$1,000	3.92%
35	04	2620	421	02		U	Disposal Services-MS					\$2,740	\$4,997	\$2,800	\$2,658	\$5,000	\$2,800	Will be going back out to bid	(\$2,200)	-44.00%

**Wilton-Lyndeborough Cooperative School District**  
**FY26 Budget - As Approved by Budget Committee January 23, 2025**  
**INCLUDES FEDERAL GRANTS**

										FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	Compare FY26 Approved 5 to FY25 Budget	
36	04	2620	421	03		U	Disposal Services-HS			\$3,349	\$6,039	\$3,400	\$2,945	\$6,000	\$3,400	Will be going back out to bid	(\$2,600)	-43.33%
37	04	2620	421	11		U	Disposal Services-FRES			\$6,088	\$10,855	\$6,200	\$5,813	\$10,850	\$6,200	Will be going back out to bid	(\$4,650)	-42.86%
38	04	2620	421	12		U	Disposal Services-LCS			\$3,011	\$5,478	\$3,100	\$2,771	\$5,475	\$3,100	Will be going back out to bid	(\$2,375)	-43.38%
39	04	2620	422	02		C	Snow Plowing Services-MS			\$3,543	\$3,535	\$5,250	\$3,976	\$5,250	\$5,250	Year 3 of 3 year contract	\$0	0.00%
40	04	2620	422	03		C	Snow Plowing Services-HS			\$3,543	\$3,535	\$5,250	\$3,976	\$5,250	\$5,250	Year 3 of 3 year contract	\$0	0.00%
41	04	2620	422	11		C	Snow Plowing Services-FRES			\$5,689	\$5,442	\$7,350	\$3,976	\$7,350	\$7,350	Year 3 of 3 year contract	\$0	0.00%
42	04	2620	422	12		C	Snow Plowing Services-LCS			\$2,396	\$2,215	\$3,150	\$3,976	\$3,150	\$3,150	Year 3 of 3 year contract	\$0	0.00%
43	04	2620	424	02		D	Lawn & Grounds Care-MS			\$265	\$133	\$1,390	\$3,267	\$1,300	\$1,300	Funding includes roadside mowing & maintenance	\$0	0.00%
44	04	2620	424	03		D	Lawn & Grounds Care-HS			\$290	\$163	\$1,665	\$3,964	\$1,700	\$1,700	Funding includes roadside mowing & maintenance	\$0	0.00%
45	04	2620	424	11		D	Lawn & Grounds Care-FRES			\$550	\$49	\$800	\$148	\$800	\$800	Playground & exterior maintenance	\$0	0.00%
46	04	2620	424	12		D	Lawn & Grounds Care-LCS			\$550	\$44	\$1,000	\$3	\$1,000	\$1,000	Playground & exterior maintenance	\$0	0.00%
47	04	2620	430	00		D	3-year Facility Improvement Plan			\$0	\$0	\$50,000	\$12,888	\$27,500	\$27,500	Year 3 of funding plan approved by School Board Removed funding for locker replacement & repair based on current student use	\$0	0.00%
48	04	2620	430	01		U	Repairs & Maintenance - SAU			\$450	\$25	\$400	\$1,185	\$400	\$400	General building repair	\$0	0.00%
49	04	2620	430	02		U	Repairs & Maintenance - MS			\$28,000	\$31,762	\$31,000	\$67,882	\$33,500	\$31,000	General Building Repair	(\$2,500)	-7.46%
50	04	2620	430	03		U	Repairs & Maintenance - HS			\$30,000	\$37,176	\$33,000	\$73,807	\$35,500	\$33,000	General Building Repair	(\$2,500)	-7.04%
51	04	2620	430	11		U	Repairs & Maintenance - FRES			\$29,000	\$32,398	\$31,000	\$75,090	\$36,000	\$31,000	General Building Repair	(\$5,000)	-13.89%
52	04	2620	430	12		U	Repairs & Maintenance - LCS			\$19,000	\$135,879	\$19,000	\$13,380	\$19,000	\$19,000	General building repair	\$0	0.00%
53	04	2620	520	02		C	Building Insurance-MS			\$9,780	\$9,116	\$10,758	\$10,757	\$12,360	\$14,214	Rates have been confirmed	\$1,854	15.00%
54	04	2620	520	03		C	Building Insurance-HS			\$11,905	\$11,098	\$13,099	\$13,096	\$15,047	\$17,305	Rates have been confirmed	\$2,258	15.01%
55	04	2620	520	11		C	Building Insurance-FRES			\$16,160	\$15,062	\$17,773	\$17,773	\$20,421	\$23,484	Rates have been confirmed	\$3,063	15.00%
56	04	2620	520	12		C	Building Insurance-LCS			\$4,675	\$4,360	\$5,141	\$5,145	\$5,912	\$6,800	Rates have been confirmed	\$888	15.02%
57	04	2620	580	01		D	Facilities Director Travel/Conferences			\$3,500	\$619	\$1,500	\$804	\$1,500	\$1,500	Fuel for facilities vehicle	\$0	0.00%
58	04	2620	610	01		U	Facilities Maintenance General Supplies/Paper-SAU			\$400	\$150	\$400	\$98	\$400	\$400	Toilet paper, paper towels, cleaning materials, etc.	\$0	0.00%
59	04	2620	610	02		U	Facilities Maintenance General Supplies/Paper-MS			\$5,800	\$7,364	\$7,500	\$15,016	\$8,000	\$10,000	Toilet paper, paper towels, cleaning materials, etc. Increase based on increased usage of these supplies	\$2,000	25.00%
60	04	2620	610	03		U	Facilities Maintenance General Supplies/Paper-HS			\$6,700	\$8,207	\$9,000	\$16,945	\$9,500	\$12,000	Toilet paper, paper towels, cleaning materials, etc. Increase based on increased usage of these supplies	\$2,500	26.32%
61	04	2620	610	11		U	Facilities Maintenance General Supplies/Paper-FRES			\$13,500	\$14,537	\$14,000	\$27,513	\$15,000	\$20,000	Toilet paper, paper towels, cleaning materials, etc. Increase based on increased usage of these supplies	\$5,000	33.33%
62	04	2620	610	12		U	Facilities Maintenance General Supplies/Paper-LCS			\$5,000	\$3,145	\$5,000	\$5,563	\$5,000	\$5,000	Toilet paper, paper towels, cleaning materials, etc.	\$0	0.00%
63	04	2620	622	01		U	Electricity - SAU			\$2,870	\$2,343	\$4,600	\$4,774	\$4,600	\$4,800	Current electricity contract started Oct '22	\$200	4.35%
64	04	2620	622	02		U	Electricity-MS			\$28,250	\$25,309	\$41,300	\$29,296	\$41,300	\$32,000	Current electricity contract started Oct '22	(\$9,300)	-22.52%
65	04	2620	622	03		U	Electricity-HS			\$31,865	\$30,934	\$50,100	\$35,806	\$50,100	\$38,000	Current electricity contract started Oct '22	(\$12,100)	-24.15%
66	04	2620	622	11		U	Electricity-FRES			\$42,820	\$54,047	\$67,300	\$78,179	\$67,300	\$80,000	Current electricity contract started Oct '22	\$12,700	18.87%
67	04	2620	622	12		U	Electricity-LCS			\$11,505	\$13,600	\$19,300	\$19,285	\$19,300	\$19,300	Current electricity contract started Oct '22	\$0	0.00%
68	04	2620	624	01		U	Oil - SAU			\$2,560	\$3,452	\$4,500	\$3,097	\$4,500	\$4,000	apportioned share of 25,000 gallons @ ~\$4/gallon	(\$500)	-11.11%
69	04	2620	624	02		U	Oil-MS			\$30,970	\$35,150	\$45,000	\$34,943	\$45,000	\$40,000	apportioned share of 25,000 gallons @ ~\$4/gallon	(\$5,000)	-11.11%
70	04	2620	624	03		U	Oil-HS			\$37,879	\$42,961	\$54,000	\$41,281	\$54,000	\$45,000	apportioned share of 25,000 gallons @ ~\$4/gallon	(\$9,000)	-16.67%
71	04	2620	624	11		U	Propane-FRES			\$36,047	\$34,759	\$54,000	\$37,308	\$61,750	\$42,000	Reduced based on PY actuals	(\$19,750)	-31.98%
72	04	2620	624	12		U	Oil-LCS			\$7,249	\$6,414	\$9,000	\$7,423	\$9,000	\$8,500	apportioned share of 25,000 gallons @ ~\$4/gallon	(\$500)	-5.56%
73	04	2620	731	02		D	Facilities - New Equipment - MS			\$500	\$2,906	\$500	\$0	\$250	\$250	In Draft #3 - Removed funding for plow set for Facilities Vehicle	\$0	0.00%
74	04	2620	731	03		D	Facilities - New Equipment - HS			\$600	\$1,783	\$600	\$0	\$250	\$250	In Draft #3 - Removed funding for plow set for Facilities Vehicle	\$0	0.00%
75	04	2620	731	11		D	Facilities - New Equipment - FRES			\$1,000	\$4,697	\$5,500	\$4,218	\$500	\$500	In Draft #3 - Removed funding for plow set for Facilities Vehicle	\$0	0.00%
76	04	2620	731	12		D	Facilities - New Equipment - LCS			\$500	\$194	\$500	\$5,845	\$250	\$250	In Draft #3 - Removed funding for plow set for Facilities Vehicle	\$0	0.00%
77	04	2620	732	01		D	Facilities Vehicle			\$45,800	\$47,216	\$0	\$0	\$0	\$0		\$0	...
78	04	2620	735	02		D	Facilities - Replacement Equipment - MS			\$2,000	\$138	\$2,750	\$3,490	\$5,250	\$10,250	Includes apportioned costs for replacing Floor Scrubber and wet/dry vac	\$5,000	...
79	04	2620	735	03		D	Facilities - Replacement Equipment - HS			\$2,000	\$180	\$2,750	\$3,922	\$5,250	\$10,250	Includes apportioned costs for replacing Floor Scrubber and wet/dry vac	\$5,000	95.24%



**Wilton-Lyndeborough Cooperative School District**  
**FY26 Budget - As Approved by Budget Committee January 23, 2025**  
**INCLUDES FEDERAL GRANTS**

												FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	Compare FY26 Approved 5 to FY25 Budget		
80	04	2620	735	11		D	Facilities - Replacement Equipment - FRES	\$2,000	\$741	\$9,500	\$14,083	\$850	\$1,850	Replace vacuum, wet/dry vac	\$1,000	117.65%					
81	04	2620	735	12		D	Facilities - Replacement Equipment - LCS	\$1,000	\$0	\$1,000	\$559	\$500	\$500		\$0	0.00%					
82	04	2620	737	02		D	Replacement Furniture/Fixtures - MS	\$2,000	\$1,080	\$1,000	\$0	\$1,000	\$1,000	Funding for any emergency fixture/furniture replacement needs	\$0	0.00%					
83	04	2620	737	03		D	Replacement Furniture/Fixtures - HS	\$2,000	\$990	\$1,000	\$0	\$1,000	\$1,000	Funding for any emergency fixture/furniture replacement needs	\$0	0.00%					
84	04	2620	737	11		D	Replacement Furniture/Fixtures - FRES	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	Funding for any emergency fixture/furniture replacement needs	\$0	0.00%					
85	04	2620	737	12		D	Replacement Furniture/Fixtures - LCS	\$1,000	\$0	\$500	\$0	\$500	\$500	Funding for any emergency fixture/furniture replacement needs	\$0	0.00%					
86	04	2620	890	01		D	Facilities/Maintenance - Misc.	\$502	\$1,621	\$102	\$0	\$102	\$100		(\$2)	-1.96%					
							Subtotal - Facilities	\$556,976	\$720,724	\$717,229	\$775,350	\$732,218	\$695,704		(\$36,514)	-4.99%					
	FOOD SERVICE												FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%
87	21	3120	430	02		U	Food Services - Repairs & Maintenance - MS	\$1,625	\$14,380	\$4,000	\$5,407	\$4,000	\$5,000	Pump grease traps 3x/year, clean exhaust hoods, routine maintenance	\$1,000	25.00%					
88	21	3120	430	03		U	Food Services - Repairs & Maintenance - HS	\$1,625	\$17,078	\$4,000	\$6,199	\$4,000	\$5,000	Pump grease traps 3x/year, clean exhaust hoods, routine maintenance	\$1,000	25.00%					
89	21	3120	430	11		U	Food Services - Repairs & Maintenance - FRES	\$1,250	\$3,434	\$3,000	\$3,119	\$3,000	\$3,000	Pump grease traps 3x/year, clean exhaust hoods, routine maintenance	\$0	0.00%					
90	21	3120	430	12		U	Food Services - Repairs & Maintenance - LCS	\$100	\$0	\$100	\$0	\$100	\$100		\$0	0.00%					
91	21	3120	580	02		U	Food Services - Travel/Conference - MS	\$150	\$47	\$150	\$0	\$100	\$300	ServeSafe Certification	\$200	200.00%					
92	21	3120	580	03		U	Food Services - Travel/Conference - HS	\$150	\$47	\$150	\$0	\$100	\$300	ServeSafe Certification	\$200	200.00%					
93	21	3120	580	11		U	Food Services - Travel/Conference - FRES	\$150	\$186	\$150	\$0	\$100	\$300	ServeSafe Certification	\$200	200.00%					
94	21	3120	580	12		U	Food Services - Travel/Conference - LCS	\$1,000	\$56	\$1,000	\$466	\$500	\$500	Mileage associated with delivering food to LCS	\$0	0.00%					
95	21	3120	610	02		U	Food Services - Non-Food Supplies - MS	\$2,500	\$3,362	\$3,000	\$4,573	\$3,000	\$3,500	Paper plates, utensils, napkins, aluminum foil, etc	\$500	16.67%					
96	21	3120	610	03		U	Food Services - Non-Food Supplies - HS	\$2,500	\$4,206	\$3,000	\$5,334	\$3,000	\$3,500	Paper plates, utensils, napkins, aluminum foil, etc	\$500	16.67%					
97	21	3120	610	11		U	Food Services - Non-Food Supplies - FRES	\$2,500	\$2,672	\$2,500	\$5,159	\$2,500	\$3,500	Paper plates, utensils, napkins, aluminum foil, etc	\$1,000	40.00%					
98	21	3120	610	12		U	Food Services - Non-Food Supplies - LCS	\$850	\$410	\$850	\$1,240	\$400	\$1,000	Paper plates, utensils, napkins, aluminum foil, etc	\$600	150.00%					
99	21	3120	612	02		D	Food Service - Office Supplies - MS	\$50	\$128	\$50	\$11	\$100	\$50		(\$50)	-50.00%					
100	21	3120	612	03		D	Food Service - Office Supplies - HS	\$50	\$156	\$50	\$14	\$100	\$50		(\$50)	-50.00%					
101	21	3120	612	11		D	Food Service - Office Supplies - FRES	\$50	\$0	\$50	\$9	\$100	\$50		(\$50)	-50.00%					
102	21	3120	612	12		D	Food Service - Office Supplies - LCS	\$25	\$0	\$25	\$0	\$1	\$1		\$0	0.00%					
103	21	3120	613	02		U	Food Service - Postage - MS	\$25	\$0	\$25	\$0	\$25	\$10		(\$15)	-60.00%					
104	21	3120	613	03		U	Food Service - Postage - HS	\$25	\$0	\$25	\$0	\$25	\$10		(\$15)	-60.00%					
105	21	3120	613	11		U	Food Service - Postage - FRES	\$25	\$0	\$25	\$0	\$25	\$10		(\$15)	-60.00%					
106	21	3120	613	12		U	Food Service - Postage - LCS	\$25	\$0	\$25	\$0	\$25	\$10		(\$15)	-60.00%					
107	21	3120	614	02		D	Food Service - Uniforms - MS	\$100	\$0	\$250	\$0	\$50	\$50	\$50 allowance for proper footwear	\$0	0.00%					
108	21	3120	614	03		D	Food Service - Uniforms - HS	\$100	\$0	\$250	\$0	\$50	\$50	\$50 allowance for proper footwear	\$0	0.00%					
109	21	3120	614	11		D	Food Service - Uniforms - FRES	\$0	\$0	\$250	\$0	\$50	\$100	\$50 allowance for proper footwear	\$50	100.00%					
110	21	3120	615	02		U	Food Service - Chemicals - MS	\$700	\$354	\$500	\$1,458	\$500	\$500	New grease trap, will use less enzymes	\$0	0.00%					
111	21	3120	615	03		U	Food Service - Chemicals - HS	\$700	\$433	\$500	\$1,697	\$500	\$500	New grease trap, will use less enzymes	\$0	0.00%					
112	21	3120	615	11		U	Food Service - Chemicals - FRES	\$550	\$92	\$250	\$143	\$250	\$250		\$0	0.00%					
113	21	3120	615	12		U	Food Service - Chemicals - LCS	\$50	\$0	\$50	\$25	\$50	\$1	No need for enzymes at this location	(\$49)	-98.00%					
114	21	3120	617	02		D	Food Service - Kitchen Supplies - MS	\$200	\$339	\$200	\$163	\$200	\$200	Knives, pots, pans, utensiles, etc.	\$0	0.00%					
115	21	3120	617	03		D	Food Service - Kitchen Supplies - HS	\$200	\$408	\$200	\$186	\$200	\$200	Knives, pots, pans, utensiles, etc.	\$0	0.00%					
116	21	3120	617	11		D	Food Service - Kitchen Supplies - FRES	\$200	\$255	\$200	\$80	\$200	\$200	Knives, pots, pans, utensiles, etc.	\$0	0.00%					
117	21	3120	617	12		D	Food Service - Kitchen Supplies - LCS	\$1	\$0	\$1	\$0	\$1	\$1		\$0	0.00%					
118	21	3120	630	02		C	Food Service - Food Supplies - MS	\$20,000	\$25,276	\$40,000	\$25,765	\$30,000	\$28,000	FY26 reduction based on FY25 actuals	(\$2,000)	-6.67%					
119	21	3120	630	03		C	Food Service - Food Supplies - HS	\$20,000	\$30,934	\$40,000	\$30,611	\$35,000	\$32,000	FY26 reduction based on FY25 actuals	(\$3,000)	-8.57%					
120	21	3120	630	11		C	Food Service - Food Supplies - FRES	\$15,000	\$35,970	\$40,000	\$40,003	\$40,000	\$43,000	FY26 increase based on FY25 actuals	\$3,000	7.50%					
121	21	3120	630	12		C	Food Service - Food Supplies - LCS	\$6,000	\$12,690	\$20,000	\$6,860	\$12,000	\$8,000	FY26 reduction based on FY25 actuals, current student count	(\$4,000)	-33.33%					
122	21	3120	631	02		C	Food Service - Milk - MS	\$4,500	\$2,937	\$4,000	\$932	\$3,000	\$1,500		(\$1,500)	-50.00%					



								FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	Compare FY26 Approved 5 to FY25 Budget	
123	21	3120	631	03		C	Food Service - Milk - HS	\$4,500	\$3,586	\$4,000	\$1,139	\$3,000	\$1,500		(\$1,500)	-50.00%
124	21	3120	631	11		C	Food Service - Milk - FRES	\$4,000	\$7,361	\$5,500	\$8,341	\$6,000	\$6,000		\$0	0.00%
125	21	3120	631	12		C	Food Service - Milk - LCS	\$1,000	\$2,564	\$2,500	\$960	\$2,500	\$1,500		(\$1,000)	-40.00%
126	21	3120	632	02		U	Food Service - Snacks/Non Program Food - MS	\$2,000	\$4,524	\$7,500	\$7,121	\$5,000	\$6,000		\$1,000	20.00%
127	21	3120	632	03		U	Food Service - Snacks/Non Program Food - HS	\$2,000	\$5,428	\$6,000	\$8,449	\$5,000	\$6,000		\$1,000	20.00%
128	21	3120	632	11		U	Food Service - Snacks/Non Program Food - FRES	\$2,000	\$2,160	\$1,500	\$4,035	\$2,000	\$2,000		\$0	0.00%
129	21	3120	632	12		U	Food Service - Snacks/Non Program Food - LCS	\$100	\$184	\$100	\$22	\$200	\$100		(\$100)	-50.00%
130	21	3120	633	02		C	Food Service - USDA Commodities - MS	\$600	\$189	\$600	\$193	\$250	\$400	Received notice of price increase	\$150	60.00%
131	21	3120	633	03		C	Food Service - USDA Commodities - HS	\$600	\$210	\$600	\$230	\$250	\$400	Received notice of price increase	\$150	60.00%
132	21	3120	633	11		C	Food Service - USDA Commodities - FRES	\$400	\$172	\$400	\$318	\$250	\$400	Received notice of price increase	\$150	60.00%
133	21	3120	633	12		C	Food Service - USDA Commodities - LCS	\$160	\$23	\$160	\$45	\$50	\$100	Received notice of price increase	\$50	100.00%
134	21	3120	650	02		U	Food Service - Software - MS	\$950	\$1,251	\$950	\$1,572	\$1,385	\$1,650	Point of sale system, menu planning/nutritionals program; online application, eligibility management	\$265	19.13%
135	21	3120	650	03		U	Food Service - Software - HS	\$950	\$1,414	\$950	\$1,738	\$1,685	\$1,850	Point of sale system, menu planning/nutritionals program; online application, eligibility management	\$165	9.79%
136	21	3120	650	11		U	Food Service - Software - FRES	\$700	\$771	\$700	\$1,871	\$2,290	\$2,000	Point of sale system, menu planning/nutritionals program; online application, eligibility management	(\$290)	-12.66%
137	21	3120	650	12		U	Food Service - Software - LCS	\$300	\$246	\$300	\$588	\$665	\$650	Point of sale system, menu planning/nutritionals program; online application, eligibility management	(\$15)	-2.26%
138	21	3120	732	02		D	Food Service - New Equipment - MS	\$0	\$30	\$1	\$46	\$1	\$1		\$0	0.00%
139	21	3120	732	03		D	Food Service - New Equipment - HS	\$0	\$30	\$1	\$46	\$1	\$1		\$0	0.00%
140	21	3120	732	11		D	Food Service - New Equipment - FRES	\$0	\$60	\$1	\$718	\$1	\$1		\$0	0.00%
141	21	3120	732	12		D	Food Service - New Equipment - LCS	\$0	\$0	\$1	\$0	\$1	\$1		\$0	0.00%
142	21	3120	735	02		D	Food Service - Replace Equipment - MS	\$0	\$1,513	\$1	\$0	\$15,000	\$1	Dishwasher replaced in FY25	(\$14,999)	-99.99%
143	21	3120	735	03		D	Food Service - Replace Equipment - HS	\$0	\$1,765	\$1	\$0	\$15,000	\$1	Dishwasher replaced in FY25	(\$14,999)	-99.99%
144	21	3120	735	11		D	Food Service - Replace Equipment - FRES	\$0	\$0	\$1	\$0	\$1	\$1		\$0	0.00%
145	21	3120	735	12		D	Food Service - Replace Equipment - LCS	\$0	\$0	\$1	\$0	\$1	\$1		\$0	0.00%
146	21	3120	810	00		D	Food Service - Dues & Fees	\$0	\$800	\$0	\$0	\$0	\$0		\$0	...
147	21	3120	810	02		D	Food Service - Dues & Fees - MS	\$415	\$38	\$415	\$508	\$50	\$350	Buy in group, SNAP	\$300	600.00%
148	21	3120	810	03		D	Food Service - Dues & Fees - HS	\$415	\$38	\$415	\$516	\$50	\$350	Buy in group, SNAP	\$300	600.00%
149	21	3120	810	11		D	Food Service - Dues & Fees - FRES	\$320	\$38	\$320	\$749	\$50	\$250	Buy in group, SNAP	\$200	400.00%
150	21	3120	810	12		D	Food Service - Dues & Fees - LCS	\$125	\$38	\$125	\$151	\$50	\$50	Buy in group, SNAP	\$0	0.00%
							Subtotal - Food Service	\$104,511	\$190,287							

											FY23 Budget		FY23 Actual		FY24 Budget		FY24 Actual		FY25 Budget		FY26 Proposed - Appvd by BC		NOTES		Compare FY26 Approved 5 to FY25 Budget	
165	04	2134	610	11		U	School Nurse - General Supplies -FRES	\$690	\$683	\$995	\$1,156	\$900	\$1,004	No new equipment needed at this time	\$104	11.56%										
166	04	2134	731	11	U	School Nurse - New Equipment-FRES	\$239	\$130	\$1,223	\$1,100	\$100	\$1	(\$99)		-99.00%											
167	04	2134	810	11	D	School Nurse - Dues & Fees-FRES	\$125	\$45	\$125	\$45	\$145	\$150	\$5		3.45%											
168	04	2222	610	11	D	Library - General Supplies-FRES	\$193	\$188	\$250	\$140	\$250	\$250	\$0		0.00%											
169	04	2222	641	11	D	Library - Books/Print Materials -FRES	\$1,500	\$1,497	\$1,500	\$1,340	\$2,000	\$1,500	(\$500)		-25.00%											
170	04	2222	649	11	D	Library - Other Information Resources-FRES	\$176	\$0	\$283	\$261	\$0	\$1	\$1	...												
171	04	2410	534	11	U	Front Office - Postage-FRES	\$1,482	\$465	\$1,500	\$349	\$1,000	\$600	(\$400)	-40.00%												
172	04	2410	550	11	D	Front Office - Printing-FRES	\$500	\$0	\$550	\$0	\$250	\$100	(\$150)	-60.00%												
173	04	2410	580	11	D	Principal's Office - Travel/Conferences-FRES	\$2,700	\$359	\$2,500	\$0	\$2,500	\$1,500	(\$1,000)	-40.00%												
174	04	2410	610	11	D	Front Office - General Supplies-FRES	\$4,000	\$3,959	\$5,050	\$5,009	\$6,000	\$6,000	WB Mason price increase	\$0	0.00%											
175	04	2410	810	11	D	Principals' Office - Dues Fees -FRES	\$795	\$819	\$810	\$259	\$820	\$850	NAESP and NHASP	\$30	3.66%											
176	04	2410	890	11	D	Principial's Office - Reg Ed - Misc FRES	\$500	\$548	\$500	\$767	\$500	\$500	Cellphone stipend for sub coordinator	\$0	0.00%											
177	04	2490	890	11	D	Graduation/Assembly Expenses-FRES	\$3,250	\$2,539	\$3,500	\$2,227	\$2,750	\$2,750	5th grade trip to Canobie, graduation expenses	\$0	0.00%											
178	04	2725	519	11	D	Field Trip Transportation-FRES	\$4,441	\$5,317	\$5,340	\$5,439	\$5,000	\$5,500	\$500	10.00%												
Subtotal - FRES								\$77,665	\$67,142	\$74,373	\$63,748	\$85,162	\$65,868	(\$19,294)	-22.66%											
LCS								FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%										
179	04	1100	610	12		D	Reg Ed Instruction - General Supplies - LCS	\$5,670	\$3,818	\$5,307	\$5,070	\$5,150	\$6,592	\$1,442	28.00%											
180	04	1100	641	12	D	Reg Ed - Books/Print Materials - LCS	\$2,180	\$1,726	\$1,651	\$1,510	\$2,000	\$2,199	SS curriculum, Foundations, Classroom Libraries	\$199	9.95%											
181	04	1100	650	12	U	Computer Software-LCS	\$1	\$0	\$1	\$0	\$1	\$0	(\$1)	-100.00%												
182	04	1100	733	12	D	Classroom New Furniture & Fixtures - LCS	\$205	\$204	\$1	\$0	\$200	\$450	Rug for specials held in MultiPurpose Room	\$250	125.00%											
183	04	1100	735	12	D	Classroom Replacement Equipment-LCS	\$1	\$0	\$683	\$598	\$2,050	\$1,310	(\$740)	-36.10%												
184	04	1100	737	12	D	Clasroom Replacement Furn & Fixtures - LCS	\$575	\$689	\$1,446	\$904	\$1	\$1	\$0	0.00%												
185	04	2122	323	12	D	Guidance Office - Testing-LCS	\$1	\$0	\$1	\$0	\$1	\$1	\$0	0.00%												
186	04	2134	323	12	U	School Nurse - Contracted Services -LCS	\$1	\$0	\$1	\$0	\$1	\$1	\$0	0.00%												
187	04	2134	430	12	U	School Nurse - Equip. Repairs & Maintenance-LCS	\$200	\$75	\$200	\$75	\$100	\$100	\$0	0.00%												
188	04	2134	610	12	U	School Nurse - General Supplies -LCS	\$565	\$539	\$147	\$192	\$1,400	\$487	AED Pads and Nursing General Supplies	(\$913)	-65.21%											
189	04	2134	731	12	U	School Nurse - New Equipment-LCS	\$345	\$0	\$25	\$15	\$25	\$1	(\$24)	-96.00%												
190	04	2134	735	12	U	School Nurse - Replacement Equipment - LCS	\$1	\$0	\$427	\$216	\$100	\$100	\$0	0.00%												
191	04	2134	810	12	D	School Nurse - Dues & Fees - LCS	\$150	\$0	\$150	\$0	\$150	\$150	NH School Nurse	\$0	0.00%											
192	04	2410	534	12	U	Front Office - Postage - LCS	\$296	\$0	\$296	\$0	\$296	\$250	(\$46)	-15.54%												
193	04	2410	580	12	D	Front Office- Travel/Conferences-LCS	\$600	\$368	\$600	\$382	\$4															

**Wilton-Lyndeborough Cooperative School District**  
**FY26 Budget - As Approved by Budget Committee January 23, 2025**  
**INCLUDES FEDERAL GRANTS**

												FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	Compare FY26 Approved 5 to FY25 Budget	
204	04	1390	561	03		U	Vocational Education Tuition-HS		\$13,000	\$12,217		\$13,000	\$13,127	\$15,000	\$15,000		\$15,000	CTE program tuition; estimate 10 students @ \$1,500/student	\$0	0.00%
205	04	1390	591	03		U	Vocational Education Purchased Services-HS		\$1	\$0		\$0	\$0	\$1	\$1		\$1		\$0	0.00%
206	04	1410	610	0203		D	Co-Curricular Program - General Supplies-MS/HS		\$4,250	\$2,607		\$4,250	\$3,796	\$3,000	\$4,000		\$4,000	Planning on two plays in 25/26 SY	\$1,000	33.33%
207	04	1410	810	0203		D	Co-Curricular Program Dues & Fees-MS/HS		\$5,010	\$1,374		\$2,285	\$1,609	\$2,500	\$2,285		\$2,285	Fees for music festival, NHS/NJHS/AMTA	(\$215)	-8.60%
208	04	1410	890	0203		D	Co-Curricular Program Miscellaneous-MS/HS		\$550	\$534		\$550	\$0	\$550	\$200		\$200		(\$350)	-63.64%
209	04	1420	330	0203		C	Athletics - Contracted Maintenance Services - MS		\$26,500	\$32,908		\$39,440	\$49,374	\$42,000	\$47,000		\$47,000	Regular contract plus long jump pit improvements	\$5,000	11.90%
210	04	1420	430	0203		U	Athletics Fields - Repairs & Maintenance Services-HS		\$23,500	\$4,383		\$29,900	\$50,130	\$15,000	\$15,000		\$15,000	Athletic facilities repairs, maintenance	\$0	0.00%
211	04	1420	442	0203		D	Athletics - Equipment Rentals - MS/HS		\$1,000	\$781		\$1,000	\$1,085	\$1,000	\$1,100		\$1,100	Porta potty rentals	\$100	10.00%
212	04	1420	591	0203		U	Athletics - Purchased Services/Private Sources-MS/HS		\$23,914	\$16,691		\$23,914	\$16,123	\$18,758	\$18,758		\$18,758	Officials, police coverage, Final Forms	\$0	0.00%
213	04	1420	610	0203		D	Athletics - General Supplies - MS/HS		\$3,195	\$5,475		\$3,195	\$26,644	\$4,700	\$5,000		\$5,000	Med supplies, awards, scorebooks, uniforms	\$300	6.38%
214	04	1420	731	0203		D	Athletics - New equipment-MS/HS		\$0	\$0		\$0	\$0	\$1,000	\$1,650		\$1,650	Coaches attires, unified basketball uniform	\$650	65.00%
215	04	1420	735	0203		D	Athletics - Replacement Equipment - MS/HS		\$12,525	\$28,469		\$10,811	\$32,921	\$6,270	\$7,200		\$7,200	MS soccer uniforms, soccer balls, V bball practice jerseys	\$930	14.83%
216	04	1420	810	0203		D	Athletics - Dues & Fees - MS/HS		\$3,900	\$3,243		\$3,900	\$3,705	\$5,625	\$6,000		\$6,000	NHIAA (increase in fees), NHADA, Tri-County League (dues increase), GSC, Coach Associations, addition of unified basketball	\$375	6.67%
217	04	1420	890	0203		D	Athletics - Miscellaneous - MS/HS		\$735	\$1,582		\$451	\$1,873	\$1,900	\$2,000		\$2,000	Hall of fame induction, lunch for scholar athletes, roses for seniors	\$100	5.26%
218	04	1430	519	02		D	Summer School Field Trip Transportation - MS		\$0	\$0		\$0	\$0	\$0	\$1,000		\$1,000		\$1,000	#DIV/0!
219	04	1430	610	02		D	Summer School Supplies - MS		\$500	\$0		\$250	\$0	\$250	\$500		\$500	Attempting to create more interest in summer programs	\$250	100.00%
220	04	1430	810	02		D	Summer School Field Trip Fees		\$0	\$0		\$0	\$0	\$0	\$1,200		\$1,200	Museums, ball fields, parks, zoos, etc.	\$1,200	#DIV/0!
221	04	1490	810	0203		D	Student Enrichment Opportunities -MS/HS		\$10,000	\$5,000		\$10,000	\$6,792	\$7,000	\$5,000		\$5,000	6th grade ecology camp, Funding for International trip for HS students removed 1/23/25	(\$2,000)	-28.57%
222	04	2122	321	0203		U	Guidance Office - Contracted Services-MS/HS		\$300	\$0		\$300	\$0	\$300	\$1		\$1	Crisis counseling	(\$299)	-99.67%
223	04	2122	323	0203		U	Guidance Office - Testing - MS/HS		\$7,000	\$2,690		\$3,000	\$3,532	\$3,000	\$4,000		\$4,000	PSAT, SAT, AP Testing Fees	\$1,000	33.33%
224	04	2122	591	0203		D	Guidance Office - Purchased Services - MS/HS		\$2,500	\$0		\$2,500	\$0	\$2,500	\$1,000		\$1,000	Speaker fees for students	(\$1,500)	-60.00%
225	04	2122	610	0203		D	Guidance Office - General Supplies - MS/HS		\$3,900	\$2,929		\$3,000	\$2,583	\$1,500	\$1,500		\$1,500	Planners for MS students, Red Ribbon Week, Unity Day, misc. counseling supplies	\$0	0.00%
226	04	2122	641	0203		D	Guidance Office - Books/Print Materials - MS/HS		\$1	\$0		\$1	\$0	\$1	\$1		\$1		\$0	0.00%
227	04	2122	810	0203		U	Guidance Office - Dues&Fees - MS/HS		\$750	\$139		\$750	\$268	\$800	\$600		\$600	ASCA and NHSCA, HS Counselor's Assoc	(\$200)	-25.00%
228	04	2134	323	0203		U	School Nurse - Contracted Services - MS/HS		\$2	\$0		\$2	\$0	\$2	\$2		\$2		\$0	0.00%
229	04	2134	430	0203		U	School Nurse - Equip. Repairs & Maintenance - MS/HS		\$175	\$150		\$175	\$150	\$225	\$225		\$225	Nurse equipment repairs/maintenance	\$0	0.00%
230	04	2134	610	0203		U	School Nurse - General Supplies - MS/HS		\$910	\$2,974		\$926	\$1,017	\$950	\$1,000		\$1,000	Nurse's office supplies	\$50	5.26%
231	04	2134	641	0203		U	School Nurse - Books/Print Materials - MS/HS		\$0	\$0		\$250	\$250	\$2	\$2		\$2		\$0	0.00%
232	04	2134	735	0203			School Nurse - Replacement Equipment-MS/HS		\$0	\$0		\$0	\$2,881	\$0	\$2		\$2		\$2	...
233	04	2134	810	0203		D	School Nurse - Dues & Fees - MS/HS		\$151	\$150		\$151	\$0	\$155	\$150		\$150	NASN Dues and NHSNA	(\$5)	-3.23%
234	04	2210	321	0203		U	Alt 4 Cert, Support, Student Teacher Stipends-MS/HS		\$1,000	\$0		\$1,000	\$4,000	\$5,000	\$5,000		\$5,000		\$0	0.00%
235	04	2222	430	0203		D	Library - Book/Materials Repairs -MS/HS		\$100	\$72		\$100	\$86	\$100	\$100		\$100		\$0	0.00%
236	04	2222	610	0203		D	Library - General Supplies - MS/HS		\$175	\$175		\$175	\$174	\$175	\$180		\$180		\$5	2.86%
237	04	2222	641	0203		D	Library - Books/Print Materials -MS/HS		\$4,730	\$4,573		\$4,760	\$4,853	\$4,760	\$4,760		\$4,760	Student titles and reference materials	\$0	0.00%
238	04	2222	649	0203		D	Library - Other Information Resources-MS/HS		\$4,838	\$3,459		\$5,000	\$4,115	\$3,999	\$4,190		\$4,190	Data bases for student research	\$191	4.78%
239	04	2222	650	0203		U	Library - Software - MS/HS		\$2	\$0		\$2	\$0	\$2	\$0		\$0		(\$2)	-100.00%
240	04	2222	735	0203		D	Library - Replacement Equipment-MS/HS		\$1	\$0		\$1	\$0	\$1	\$0		\$0		(\$1)	-100.00%
241	04	2222	810	0203		D	Library - Dues & Fees - MS/HS		\$50	\$25		\$50	\$25	\$50	\$100		\$100	NH Library Assoc & AA School Library	\$50	100.00%
242	04	2410	290	0203		D	Principals's - Professional Devopment Workshops		\$4,500	\$0		\$4,500	\$0	\$4,000	\$2,000		\$2,000	PD for Principals	(\$2,000)	-50.00%
243	04	2410	534	0203		U	Front Office - Postage - MS/HS		\$2,200	\$1,917		\$2,200	\$1,893	\$1,500	\$1,500		\$1,500		\$0	0.00%
244	04	2410	550	0203		D	Front Office - Printing - MS/HS		\$808	\$675		\$808	\$355	\$1,750	\$1,750		\$1,750	Alumni pictures, outdoor banners, passes, envelopes	\$0	0.00%
245	04	2410	580	0203		D	Principals - Travel/Conferences - MS/HS		\$6,000	\$6,297		\$6,000	\$4,628	\$3,000	\$2,000		\$2,000	Travel reimbursement, workshops/conferences	(\$1,000)	-33.33%
246	04	2410	610	0203		D	Front Office - General Supplies - MS/HS		\$4,225	\$3,452		\$4,500	\$2,349	\$4,000	\$4,000		\$4,000	Supplies for front office	\$0	0.00%
247	04	2410	810	0203		D	Principal's Office - Dues & Fees - MS/HS		\$6,543	\$5,483		\$6,543	\$6,289	\$5,600	\$5,200		\$5,200	NELMS, NHMLE, NEASC, NHASP, ASCD, NMSA	(\$400)	-7.14%
248	04	2410	890	0203		D	Principal's Office - Misc. - MS/HS		\$1,000	\$1,052		\$1,000	\$1,284	\$1,300	\$1,300		\$1,300		\$0	0.00%
249	04	2490	890	0203		D	Graduation/Assembly Expenses-MS/HS		\$4,500	\$2,662		\$4,748	\$2,901	\$4,248	\$3,500		\$3,500	8th grade celebration, caps/gowns, diplomas, flowers, increase in class sizes	(\$748)	-17.61%
250	04	2725	519	0203		D	Field Trip Transportation-MS/HS		\$8,400	\$9,185		\$10,250	\$8,620	\$14,500	\$11,000		\$11,000	Field Trip Transportation	(\$3,500)	-24.14%

													Compare FY26 Approved 5 to FY25 Budget								
													FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES		
251	04	2743	519	03		U	Vocational Transportation-HS	\$10,500	\$3,535	\$2,500	\$850	\$0	\$0	Funding reallocated to 04.2743.626	\$0	...					
252	04	2743	626	03		U	Vocational Ed Vehicle Fuel/Repair - HS	\$1,200	\$161	\$2,000	\$5,030	\$4,500	\$4,500	apportioned costs of vehicle expenses for CTE program	\$0	0.00%					
253	04	2744	519	0203		U	Athletic Transportation-MS/HS	\$41,100	\$29,103	\$43,100	\$38,001	\$37,000	\$41,000	Butler price increase, increased reliance on LA Limo	\$4,000	10.81%					
Subtotal - WLC								\$316,051	\$260,407	\$319,400	\$351,503	\$296,365	\$293,080		(\$3,285)	-1.11%					
SAU								FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%					
254	04	2313	580	01		D	District Treasurer - Travel/Conferences	\$100	\$0	\$100	\$0	\$50	\$50		\$0	0.00%					
255	04	2313	810	01		D	District Treasurer - Dues and Fees	\$50	\$0	\$50	\$0	\$50	\$50		\$0	0.00%					
256	04	2319	319	01		U	Town Supervisors of Checklist	\$1	\$0	\$1	\$0	\$1	\$1		\$0	0.00%					
257	04	2319	534	01		U	School Board Postage	\$550	\$0	\$550	\$0	\$200	\$100		(\$100)	-50.00%					
258	04	2319	540	01		U	School Board Advertising	\$600	\$386	\$600	\$333	\$575	\$450	Reduction based on actual	(\$125)	-21.74%					
259	04	2319	550	01		U	School Board Printing and Binding	\$850	\$815	\$850	\$928	\$850	\$940	Annual reports	\$90	10.59%					
260	04	2319	610	01		D	School Board General Supplies	\$150	\$80	\$150	\$0	\$110	\$100	Ballots, pencils, district meeting supplies; reduction based on actual	(\$10)	-9.09%					
261	04	2319	810	01		D	School Board Dues and Fees	\$3,300	\$3,195	\$3,300	\$3,195	\$3,300	\$3,300	NHSBA Dues	\$0	0.00%					
262	04	2319	890	01		D	School Board Miscellaneous	\$1,700	\$221	\$1,500	\$578	\$800	\$800	SB workshops, books, webinars, retirement gifts	\$0	0.00%					
263	04	2321	290	01		D	SAU Staff - Professional Development Workshops	\$2,800	\$2,395	\$3,000	\$229	\$3,000	\$2,800		(\$200)	-6.67%					
264	04	2321	330	01		U	SAU Office - Legal Services	\$15,000	\$17,060	\$22,000	\$14,241	\$20,000	\$20,000	Reduction based on actual	\$0	0.00%					
265	04	2321	534	01		U	SAU Office - Postage	\$1,000	\$530	\$1,000	\$8	\$550	\$450	Postage meter; PY actuals underspent due to surplus in available postage prior years	(\$100)	-18.18%					
266	04	2321	540	01		U	SAU Office - Legal Notices/Publishing	\$3,700	\$3,466	\$3,500	\$991	\$3,500	\$3,500	Required newspaper public notices and advertising	\$0	0.00%					
267	04	2321	550	01		D	SAU Office - Printing	\$110	\$0	\$110	\$1,067	\$110	\$110		\$0	0.00%					
268	04	2321	580	01		D	SAU Staff Travel/Conferences	\$1,200	\$573	\$1,200	\$599	\$1,200	\$1,000		(\$200)	-16.67%					
269	04	2321	610	01		D	SAU Office - General Supplies	\$1,200	\$529	\$1,000	\$631	\$750	\$750		\$0	0.00%					
270	04	2321	650	01		U	SAU Office - Computer Software	\$1	\$0	\$1	\$0	\$1	\$0		(\$1)	-100.00%					
271	04	2321	810	01		D	SAU Office - Dues & Fees	\$1,724	\$1,685	\$2,900	\$75	\$1,775	\$1,775		\$0	0.00%					
272	04	2321	890	01		D	SAU Miscelleaneous	\$2,700	\$1,646	\$2,600	\$3,065	\$2,200	\$2,600	Background checks, DMV record checks, 1st grade T-shirts, Food purchases (workshops, training, opening day, student appreciation), shredding, credentialing emergency auth	\$400	18.18%					
Subtotal - SAU								\$36,736	\$32,581	\$44,412	\$25,940	\$39,022	\$38,776		(\$246)	-0.63%					
SPECIAL EDUCATION/STUDENT SUPPORT SERVICES								FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%					
273	04	1210	610	02		S	Special Ed - General Supplies - MS	\$1,000	\$916	\$1,000	\$973	\$1,000	\$1,000		\$0	0.00%					
274	04	1210	610	03		S	Special Ed - General Supplies - HS	\$1,500	\$1,417	\$1,000	\$955	\$1,500	\$1,000		(\$500)	-33.33%					
275	04	1210	610	11		S	Special Ed - General Supplies - FRES	\$2,500	\$2,464	\$2,000	\$1,988										



Wilton-Lyndeborough Cooperative School District  
FY26 Budget - As Approved by Budget Committee January 23, 2025  
INCLUDES FEDERAL GRANTS

												FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	Compare FY26 Approved 5 to FY25 Budget	
289	04	1210	734	02		S	Special Ed - TECH Hardware - MS					\$1,000	\$269	\$750	\$0	\$750	\$750		\$0	0.00%
290	04	1210	734	03		S	Special Ed - TECH Hardware - HS					\$1,000	\$269	\$750	\$360	\$750	\$500		(\$250)	-33.33%
291	04	1210	734	11		S	Special Ed - TECH Hardware - FRES					\$1,200	\$468	\$1,000	\$1,000	\$1,000	\$750		(\$250)	-25.00%
292	04	1210	734	12		S	Special Ed - TECH Hardware - LCS					\$750	\$117	\$750	\$0	\$750	\$750		\$0	0.00%
293	04	1210	735	03		S	Special Ed - Classroom Replacement Equipment-HS					\$500	\$407	\$500	\$500	\$500	\$500		\$0	0.00%
294	04	1210	735	11		S	Special Ed - Classroom Replacement Equipment-FRES					\$500	\$204	\$500	\$472	\$500	\$500		\$0	0.00%
295	04	1210	810	01		S	Special Ed - Medicaid Fees					\$7,000	\$8,642	\$9,000	\$2,238	\$9,000	\$9,000		\$0	0.00%
296	04	1212	323	11		S	Special Ed - Summer School Contracted Svs - FRES					\$18,840	\$14,985	\$17,000	\$19,776	\$19,500	\$20,000		\$500	2.56%
297	04	1290	339	02		S	Special Ed - 504 Special Programs-MS					\$1,500	\$0	\$2,500	\$0	\$2,500	\$1,500		(\$1,000)	-40.00%
298	04	1290	339	03		S	Special Ed - 504 Special Programs-HS					\$2,000	\$1,000	\$3,000	\$1,000	\$3,000	\$2,000		(\$1,000)	-33.33%
299	04	1290	339	11		S	Special Ed - 504 Special Programs-FRES					\$3,500	\$3,224	\$4,500	\$1,400	\$4,500	\$3,500		(\$1,000)	-22.22%
300	04	1290	561	03		S	Special Ed - In State Public School Tuition-HS					\$98,000	\$63,887	\$51,000	\$77,032	\$55,000	\$80,250		\$25,250	45.91%
301	04	1290	564	03		S	Special Ed - In/Out of State Private School Tuition-HS					\$135,200	\$135,603	\$129,000	\$141,778	\$369,000	\$448,000	In draft # 3 - Reduced OOD projections from 8 to 6	\$79,000	21.41%
302	04	1290	564	11		S	Special Ed - In/Out of State Private School Tuition-FRES					\$154,000	\$117,777	\$115,000	\$155,099	\$1	\$1		\$0	0.00%
303	04	1290	610	02		S	Special Ed - 504 Program Supplies - MS					\$500	\$0	\$500	\$345	\$500	\$500		\$0	0.00%
304	04	1290	610	03		S	Special Ed - 504 Program Supplies - HS					\$500	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
305	04	1290	610	11		S	Special Ed - 504 Program Supplies - FRES					\$500	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
306	04	1290	610	12		S	Special Ed - 504 Program Supplies - LCS					\$500	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
307	04	1290	731	12		S	Special Ed - 504 Program Equipment - LCS					\$1,000	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
308	04	2140	610	01		S	School Psychologist - General Supplies					\$0	\$0	\$0	\$0	\$0	\$500		\$500	...
309	04	2142	321	01		S	School Psychologist - Contracted Services					\$0	\$174,307	\$118,900	\$120,274	\$175,000	\$175,000	2.5% increase per contract	\$0	0.00%
310	04	2142	323	02		S	Psychological Testing Services-MS					\$6,500	\$0	\$6,500	\$0	\$5,000	\$5,000		\$0	0.00%
311	04	2142	323	03		S	Psychological Testing Services-HS					\$6,500	\$0	\$6,500	\$0	\$5,000	\$5,000		\$0	0.00%
312	04	2142	323	11		S	Psychological Testing Services-FRES					\$7,500	\$0	\$7,500	\$6,650	\$5,000	\$5,000		\$0	0.00%
313	04	2142	323	12		S	Psychological Testing Services-LCS					\$2,750	\$2,042	\$2,750	\$0	\$3,000	\$3,000	Anticipated increase in independent evaluations	\$0	0.00%
314	04	2142	610	01		S	Psychological Testing - General Supplies					\$260	\$129	\$500	\$488	\$500	\$500		\$0	0.00%
	04	2143	321	11		S	Social Worker - Contracted Svc - FRES					\$0	\$0	\$0	\$21,569	\$0	\$0		\$0	...
315	04	2143	610	11		S	Psychological Testing - General Supplies - FRES					\$255	\$251	\$250	\$220	\$500	\$500		\$0	0.00%
316	04	2143	610	12		S	Psychological Testing - General Suplies - PK Program					\$260	\$241	\$250	\$224	\$500	\$500		\$0	0.00%
317	04	2149	580	02		S	ABA/RBT/BCBA -Travel/Conferences - MS					\$500	\$0	\$500	\$107	\$500	\$300		(\$200)	-40.00%
318	04	2149	580	03		S	ABA/RBT/BCBA -Travel/Conferences - HS					\$500	\$215	\$500	\$107	\$500	\$300		(\$200)	-40.00%
319	04	2149	580	11		S	ABA/RBT/BCBA -Travel/Conferences - FRES					\$1,500	\$1,479	\$1,500	\$582	\$1,500	\$1,000		(\$500)	-33.33%
320	04	2149	580	12		S	ABA/RBT/BCBA -Travel/Conferences - LCS					\$750	\$730	\$500	\$107	\$750	\$300		(\$450)	-60.00%
321	04	2149	610	02		S	ABA/RBT/BCBA Therapy Supplies - MS					\$1,000	\$986	\$1,000	\$121	\$1,500	\$1,500		\$0	0.00%
322	04	2149	610	11		S	ABA/RBT/BCBA Therapy Supplies - FRES					\$1,500	\$1,495	\$1,500	\$1,491	\$1,500	\$1,500		\$0	0.00%
323	04	2149	610	12		S	ABA/RBT/BCBA Therapy Supplies - KCS					\$1,500	\$859	\$1,500	\$1,491	\$1,500	\$1,500		\$0	0.00%
324	04	2152	321	02		S	S/L Pathologist - Contracted Services-MS					\$20,387	\$14,063	\$31,500	\$29,646	\$35,500	\$38,400		\$2,900	8.17%
325	04	2152	321	03		S	S/L Pathologist - Contracted Services-HS					\$13,069	\$10,034	\$26,500	\$30,516	\$28,500	\$21,200		(\$7,300)	-25.61%
326	04	2152	321	11		S	S/L Pathologist - Contracted Services-FRES					\$73,708	\$69,679	\$98,500	\$109,892	\$126,000	\$132,000		\$6,000	4.76%
327	04	2152	321	12		S	S/L Pathologist - Contracted Service-LCS					\$20,387	\$20,273	\$22,500	\$4,486	\$45,000	\$51,400		\$6,400	14.22%
328	04	2152	610	11		S	S/L Pathologist - General Supplies - FRES					\$1,000	\$723	\$1,000	\$1,000	\$750	\$750		\$0	0.00%
329	04	2152	610	12		S	S/L Pathologist - General Supplies - LCS					\$750	\$103	\$750	\$639	\$750	\$750		\$0	0.00%
330	04	2152	641	11		S	S/L Pathologist - Books/Prinedt Materials - FRES					\$750	\$310	\$500	\$336	\$500	\$500		\$0	0.00%
331	04	2153	323	02		S	Audiological Testing Services-MS					\$375	\$0	\$300	\$184	\$300	\$300		\$0	0.00%
332	04	2153	323	03		S	Audiological Testing Services-HS					\$375	\$0	\$300	\$0	\$300	\$300		\$0	0.00%
333	04	2153	323	11		S	Audiological Testing Services-FRES					\$500	\$0	\$300	\$184	\$300	\$300		\$0	0.00%
334	04	2162	323	02		S	P.T. Services Contracted-MS					\$6,796	\$2,650	\$7,200	\$1,530	\$7,500	\$7,200		(\$300)	-4.00%
335	04	2162	323	11		S	P.T. Services Contracted-FRES					\$5,750	\$4,775	\$6,400	\$6,120	\$8,500	\$8,300		(\$200)	-2.35%
336	04	2162	323	12		S	P.T. Services Contracted-LCS					\$7,841	\$8,125	\$9,500	\$6,375	\$14,000	\$14,200		\$200	1.43%
337	04	2163	321	02		S	O.T. Services Contracted-MS					\$15,683	\$14,130	\$17,500	\$7,056	\$19,500	\$7,200		(\$12,300)	-63.08%

												Compare FY26 Approved 5 to FY25 Budget								
												FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES		
338	04	2163	321	11		S	O.T. Services Contracted-FRES	\$44,957	\$42,486	\$48,600	\$61,895	\$52,500	\$63,000		\$10,500	20.00%				
339	04	2163	321	12		S	O.T. Services Contracted-LCS	\$18,296	\$24,720	\$25,500	\$32,705	\$28,000	\$34,000		\$6,000	21.43%				
340	04	2190	321	02		S	Special Ed Reading Program - Contracted Services - MS	\$16,205	\$43,309	\$18,500	\$17,994	\$20,500	\$0	No longer CSP, position will be funded by district employee (will be funded in wages/benefits)	(\$20,500)	-100.00%				
341	04	2190	321	03		S	Special Ed Reading Program - Contracted Services - HS	\$24,047	\$23,746	\$26,500	\$19,472	\$29,500	\$0	No longer CSP, position will be funded by district employee (will be funded in wages/benefits)	(\$29,500)	-100.00%				
342	04	2190	321	11		S	Special Ed Reading Program - Contracted Services - FRES	\$18,296	\$42,505	\$20,200	\$47,173	\$63,000	\$55,000	Reduced based on current CSP	(\$8,000)	-12.70%				
343	04	2190	323	02		S	Other Student Support Services-MS	\$3,000	\$2,749	\$3,500	\$3,172	\$3,500	\$3,500		\$0	0.00%				
344	04	2190	323	03		S	Other Student Support Services-HS	\$1,500	\$1,382	\$2,000	\$1,928	\$2,000	\$2,000		\$0	0.00%				
345	04	2190	323	11		S	Other Student Support Services-FRES	\$2,500	\$1,854	\$2,500	\$2,499	\$2,500	\$2,500		\$0	0.00%				
346	04	2190	323	12		S	Other Student Support Services-LCS	\$1,000	\$831	\$1,000	\$980	\$1,000	\$1,000		\$0	0.00%				
347	04	2319	330	01		S	Special Ed Office - Legal Services	\$1	\$0	\$0	\$0	\$0	\$0		\$0	...				
348	04	2332	290	01		D	Special Ed Office - Professional Development Workshops	\$2,000	\$1,915	\$2,000	\$1,524	\$2,000	\$2,000		\$0	0.00%				
349	04	2332	330	01		S	Special Ed Office - Legal Services	\$5,000	\$2,926	\$6,000	\$14,255	\$5,000	\$7,500		\$2,500	50.00%				
350	04	2332	534	01		S	Special Ed Office - Postage	\$500	\$290	\$500	\$0	\$500	\$500		\$0	0.00%				
351	04	2332	540	01		S	Special Ed Office - Legal Notices/Publishing	\$431	\$604	\$500	\$421	\$750	\$700		(\$50)	-6.67%				
352	04	2332	580	01		S	Special Ed Admin Staff Travel/Conferences	\$2,000	\$1,348	\$2,000	\$1,130	\$2,000	\$1,500		(\$500)	-25.00%				
353	04	2332	610	01		S	Special Ed Office - General Supplies	\$500	\$498	\$500	\$393	\$750	\$750		\$0	0.00%				
354	04	2332	810	01		S	Special Ed Office - Dues and Fees	\$200	\$100	\$500	\$75	\$500	\$500		\$0	0.00%				
							Subtotal - Special Education	\$788,769	\$886,515	\$892,950	\$979,248	\$1,196,801	\$1,251,051		\$54,250	4.53%				
	TECHNOLOGY																			
								FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%				
355	04	1100	610	02	T	D	Tech - Computer Supplies - MS	\$2,000	\$441	\$1,500	\$1,090	\$1,500	\$1,300	Line item used for supplies. Reduction for FY 26 because standardized connections have lessened demand for adapters	(\$200)	-13.33%				
356	04	1100	610	03	T	D	Tech - Computer Supplies - HS	\$2,000	\$1,152	\$1,500	\$1,418	\$1,500	\$1,500	Line item used for supplies.	\$0	0.00%				
357	04	1100	610	11	T	D	Tech - Computer Supplies - FRES	\$2,000	\$1,987	\$1,500	\$913	\$1,500	\$1,500	Line item used for supplies.	\$0	0.00%				
358	04	1100	610	12	T	D	Tech - Computer Supplies - LCS	\$1,000	\$368	\$500	\$271	\$500	\$500	Line item used for supplies.	\$0	0.00%				
359	04	1100	650	02	T	U	Tech - Instructional/Teacher/Student Use Software - MS	\$10,600	\$7,980	\$6,700	\$6,612	\$13,500	\$14,525	Edpuzzle \$700.00 Adobe \$1,950.00 FinalForms \$250.00 I-Ready Instruction \$10,933.01 Edpuzzle \$800.00	\$1,025	7.59%				
360	04	1100	650	03	T	U	Tech - Instructional/Teacher/Student Use Software - HS	\$8,600	\$8,036	\$10,195	\$8,948	\$13,075	\$17,614	Adobe \$2,000.00 Pivot (Replacing Gizmos) \$550.00 TI-84 Plus CE Online Calculator App \$80.00 FinalForms \$250.00 CNC Software \$850.00 I-Ready Instruction \$12,244.97	\$4,539	34.72%				
361	04	1100	650	11	T	U	Tech - Instructional/Teacher/Student Use Software - FRES	\$14,550	\$16,460	\$10,										

**Wilton-Lyndeborough Cooperative School District**  
**FY26 Budget - As Approved by Budget Committee January 23, 2025**  
**INCLUDES FEDERAL GRANTS**

								FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	Compare FY26 Approved 5 to FY25 Budget	
366	04	1100	734	02	T	D	Tech - Teacher/Student - New Computers - MS	\$500	\$0	\$1	\$0	\$1	\$2,500	One of two additional high powered desktop PCs for makerspace	\$2,499	249900.00%
367	04	1100	734	03	T	D	Tech - Teacher/Student - New Computers - HS	\$4,600	\$4,153	\$1	\$0	\$1	\$2,500	One of two additional high powered desktop PCs for makerspace	\$2,499	249900.00%
368	04	1100	734	11	T	D	Tech - Teacher/Student - New Computers - FRES	\$500	\$0	\$1	\$0	\$1	\$1	No new equipment this year.	\$0	0.00%
														Student Chromebooks Teacher Chromebooks Security Cameras Windows Computers Interactive Projectors	\$431	5.37%
369	04	1100	735	02	T	U	Tech - Teacher/Student Replacement Equipment - MS	\$6,200	\$4,737	\$10,074	\$9,874	\$8,019	\$8,450	Student Chromebooks Teacher Chromebooks Security Cameras Windows Computers Interactive Projectors	\$2,336	32.77%
														Student Chromebooks Teacher Chromebooks Security Cameras Windows Computers Interactive Projectors		
370	04	1100	735	03	T	U	Tech - Teacher/Student Replacement Equipment - HS	\$4,900	\$4,243	\$14,607	\$14,388	\$7,128	\$9,464	Student Chromebooks Teacher Chromebooks Security Cameras Windows Computers Interactive Projectors		
														Student Chromebooks Teacher Chromebooks Security Cameras Windows Computers Interactive Projectors	(\$1,033)	-7.10%
371	04	1100	735	11	T	U	Tech - Teacher/Student Replacement Equipment - FRES	\$8,025	\$5,171	\$21,155	\$19,050	\$14,553	\$13,520	SNAP (Nurses' Software)	\$0	0.00%
372	04	2134	650	02	T	U	Tech - Nurse's Office Computer Software - MS	\$420	\$376	\$454	\$418	\$452	\$452	SNAP (Nurses' Software)	\$0	0.00%
373	04	2134	650	03	T	U	Tech - Nurse's Office Computer Software - HS	\$420	\$531	\$454	\$418	\$637	\$637	SNAP (Nurses' Software)	\$0	0.00%
374	04	2134	650	11	T	U	Tech - Nurse's Office Computer Software - FRES	\$420	\$754	\$454	\$418	\$905	\$905	SNAP (Nurses' Software)	\$0	0.00%
375	04	2134	650	12	T	U	Tech - Nurse's Office Computer Software - LCS	\$420	\$180	\$454	\$418	\$216	\$216	SNAP (Nurses' Software)	\$0	0.00%
376	04	2222	650	02	T	U	Tech - Library Software - MS	\$355	\$352	\$383	\$468	\$423	\$600	Dentiny Renewal (Library)	\$177	41.84%
377	04	2222	650	03	T	U	Tech - Library Software - HS	\$430	\$329	\$464	\$450	\$395	\$670	Dentiny Renewal (Library)	\$275	69.62%
378	04	2222	650	11	T	U	Tech - Library Software - FRES	\$785	\$652	\$848	\$882	\$783	\$972	Dentiny Renewal (Library)	\$189	24.14%
379	04	2321	650	01	T	U	Tech - Computer Software - SAU	\$8,250	\$2,689	\$8,910	\$8,546	\$8,910	\$8,910	FinalSite Website CMS and Hosting Bluehost Domain Registration	\$0	0.00%
														Vector \$1,699.00 ALICE Training \$675.00 SchoolSpring \$556.25 PowerSchool \$2,000.00 ParentSquare \$675.00 MBA Report Creator \$125.00	(\$1,903)	-24.03%
380	04	2410	650	02	T	U	Tech - Front Office/Student Management Software - MS	\$6,770	\$6,600	\$7,312	\$6,006	\$7,920	\$6,017	Vector \$1,902.88 ALICE Training \$756.00 SchoolSpring \$623.00 PowerSchool \$2,240.00 ParentSquare \$756.00 MBA Report Creator \$140.00	\$938	16.17%
														Vector \$2,718.40 ALICETraining \$1,080.00 SchoolSpring \$890.00 PowerSchool \$3,200.00 ParentSquare \$1,080.00 MBAReportCreator \$200.00	(\$3,286)	-25.45%
381	04	2410	650	03	T	U	Tech - Front Office/Student Management Software - HS	\$4,925	\$4,834	\$5,319	\$5,045	\$5,801	\$6,739	Vector \$475.72 ALICETraining \$189.00 SchoolSpring \$155.75 PickupPatrol \$600.00 PowerSchool \$560.00 ParentSquare \$189.00 MBAReportCreator \$35.00	(\$665)	-22.33%
														Tyler Tech \$21,500 Adobe \$500	(\$3,404)	-12.89%
382	04	2410	650	11	T	U	Tech - Front Office/Student Management Software - FRES	\$12,730	\$10,761	\$13,748	\$10,596	\$12,913	\$9,627			
383	04	2410	650	12	T	U	Tech - Front Office/Student Management Software - LCS	\$3,680	\$2,484	\$3,974	\$1,727	\$2,980	\$2,315			
384	04	2510	650	01	T	U	Tech - Business Office Software	\$26,201	\$22,003	\$26,201	\$21,838	\$26,404	\$23,000			

Wilton-Lyndeborough Cooperative School District  
FY26 Budget - As Approved by Budget Committee January 23, 2025  
INCLUDES FEDERAL GRANTS

												FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	Compare FY26 Approved 5 to FY25 Budget	
385	04	2510	735	01	T	U	Tech - Replacement Equipment - Business Office					\$1	\$0	\$1	\$0	\$1	\$1	Business Office is all set this year.	\$0	0.00%
386	04	2844	290	01		D	Tech - Staff Professional Development Workshops					\$1	\$0	\$1	\$0	\$1	\$1		\$0	0.00%
387	04	2844	330	01	T	C	Tech Department - Contracted Services-SAU					\$2,000	\$0	\$1	\$224	\$1	\$1	Plan on a Security audit FY 26; Wifi audit FY 27;	\$0	0.00%
388	04	2844	330	02	T	C	Tech Department - Contracted Services-MS					\$5,200	\$0	\$1	\$403	\$1	\$1	Plan on a Security audit FY 26; Wifi audit FY 27;	\$0	0.00%
389	04	2844	330	03	T	C	Tech Department - Contracted Services-HS					\$6,460	\$0	\$1	\$492	\$1	\$1	Plan on a Security audit FY 26; Wifi audit FY 27;	\$0	0.00%
390	04	2844	330	11	T	C	Tech Department - Contracted Services-FRES					\$8,480	\$0	\$1	\$895	\$1	\$1	Plan on a Security audit FY 26; Wifi audit FY 27;	\$0	0.00%
391	04	2844	330	12	T	C	Tech Department - Contracted Services-LCS					\$1,600	\$0	\$1	\$224	\$1	\$1	Plan on a Security audit FY 26; Wifi audit FY 27;	\$0	0.00%
392	04	2844	430	02	T	D	Tech Department - Repairs & Maintenance - MS					\$1	\$0	\$1,000	\$840	\$1,000	\$1,000	Tools and parts, with standardized connectors I expect this budget line to shrink in the coming years.	\$0	0.00%
393	04	2844	430	03	T	D	Tech Department - Repairs & Maintenance - HS					\$1,000	\$587	\$1,000	\$994	\$1,000	\$1,000	Tools and parts, with standardized connectors I expect this budget line to shrink in the coming years.	\$0	0.00%
394	04	2844	430	11	T	D	Tech Department - Repairs & Maintenance - FRES					\$1,000	\$228	\$1,000	\$93	\$1,000	\$700	Tools and parts, with standardized models and connectors I expect this budget line to shrink in the coming years.	(\$300)	-30.00%
395	04	2844	430	12	T	D	Tech Department - Repairs & Maintenance - LCS					\$1,000	\$0	\$1,000	\$353	\$1,000	\$700	Tools and parts, with standardized models and connectors I expect this budget line to shrink in the coming years.	(\$300)	-30.00%
396	04	2844	449	02	T	C	Tech Department - Print Management - MS					\$9,200	\$5,069	\$8,800	\$7,438	\$6,083	\$6,570	New Printer Contract expect renewal in FY30	\$487	8.00%
397	04	2844	449	03	T	C	Tech Department - Print Management - HS					\$11,200	\$6,386	\$10,000	\$8,129	\$7,663	\$8,276	New Printer Contract expect renewal in FY30	\$613	8.00%
398	04	2844	449	11	T	C	Tech Department - Print Management - FRES					\$15,200	\$8,788	\$17,600	\$12,253	\$10,546	\$11,390	New Printer Contract expect renewal in FY30	\$844	8.00%
399	04	2844	449	12	T	C	Tech Department - Print Management - LCS					\$4,400	\$2,398	\$4,000	\$3,282	\$2,878	\$3,108	New Printer Contract expect renewal in FY30	\$230	8.00%
400	04	2844	530	02	T	C	Tech Department - Phone/Internet Systems - MS					\$18,525	\$12,207	\$18,525	\$12,678	\$14,649	\$13,664	Internet and Phones, currently on a service contract with firstlight until FY 32	(\$985)	-6.73%
401	04	2844	530	03	T	C	Tech Department - Phone/Internet Systems - HS					\$25,150	\$14,974	\$25,150	\$18,383	\$17,969	\$18,176	Internet and Phones, currently on a service contract with firstlight until FY 32	\$207	1.15%
402	04	2844	530	11	T	C	Tech Department - Phone/Internet Systems - FRES					\$38,000	\$19,570	\$38,000	\$26,624	\$23,484	\$25,054	Internet and Phones, currently on a service contract with firstlight until FY 32	\$1,570	6.69%
403	04	2844	530	12	T	C	Tech Department - Phone/Internet Systems - LCS					\$16,100	\$7,241	\$16,100	\$5,705	\$8,689	\$7,197	Internet and Phones, currently on a service contract with firstlight until FY 32	(\$1,492)	-17.17%
404	04	2844	580	01	T	D	Tech Department - Travel/Conferences					\$2,000	\$0	\$1	\$0	\$1	\$500		\$499	49900.00%
405	04	2844	610	01	T	D	Tech Department - General Supplies - SAU					\$2,000	\$1,762	\$600	\$354	\$600	\$600		\$0	0.00%
406	04	2844	610	02	T	D	Tech Department - General Supplies - MS					\$2,000	\$467	\$600	\$777	\$600	\$600		\$0	0.00%
407	04	2844	610	03	T	D	Tech Department - General Supplies - HS					\$2,000	\$589	\$600	\$721	\$600	\$600		\$0	0.00%
408	04	2844	610	11	T	D	Tech Department - General Supplies - FRES					\$2,000	\$488	\$600	\$551	\$600	\$600		\$0	0.00%
409	04	2844	610	12	T	D	Tech Department - General Supplies - LCS					\$2,000	\$18	\$600	\$576	\$600	\$600		\$0	0.00%
410	04	2844	650	01	T	U	Tech Department - Back Office Software - SAU					\$7,000	\$2,665	\$7,560	\$5,818	\$3,198	\$1,611	FreshDesk \$72.00 AssetTiger \$40.00 Securely \$481.20 Microsoft Windows Licensing \$533.00 Google Workspace \$19.00 Fortinet License Renewal \$388.70	(\$1,587)	-49.64%
411	04	2844	650	02	T	U	Tech Department - Back Office Software - MS					\$2,000	\$1,775	\$2,160	\$1,157	\$2,130	\$3,704	FreshDesk \$165.60 AssetTiger \$92.00 Securely \$1,106.76 Microsoft Windows Licensing \$1,225.90 Google Workspace \$43.70 Fortinet License Renewal \$894.01	\$1,574	73.91%
412	04	2844	650	03	T	U	Tech Department - Back Office Software - HS					\$2,700	\$1,612	\$2,916	\$772	\$1,934	\$4,026	FreshDesk \$180.00 AssetTiger \$100.00 Securely \$1,203.00 Microsoft Windows Licensing \$1,332.50 Google Workspace \$47.50 Fortinet License Renewal \$971.75	\$2,092	108.19%



"Report Version"

WLCSD FY26 Budget

Wilton-Lyndeborough Cooperative School District  
FY26 Budget - As Approved by Budget Committee January 23, 2025  
INCLUDES FEDERAL GRANTS

										FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	Compare FY26 Approved 5 to FY25 Budget	
440	04	WC	260	01		C	Worker's Compensation - District Wide	\$25,940	\$27,491	\$31,308	\$28,420	\$23,714	\$41,323	In Draft #3 - Increased from D2 reflects actual rates; no longer receive premium credits	\$17,609	56.24%		
441	04	2210	240	02		C	Teacher Tuition Reimbursement-MS	\$4,500	\$3,946	\$4,500	\$1,791	\$4,500	\$4,000	Per existing Teacher's Contract (no change from pvs contract)	(\$500)	-11.11%		
442	04	2210	240	03		C	Teacher Tuition Reimbursement-HS	\$5,500	\$4,822	\$5,500	\$2,132	\$5,500	\$5,000	Per existing Teacher's Contract (no change from pvs contract)	(\$500)	-9.09%		
443	04	2210	240	11		C	TeacherTuition Reimbursement-FRES	\$6,000	\$7,553	\$6,000	\$0	\$6,000	\$6,000	Per existing Teacher's Contract (no change from pvs contract)	\$0	0.00%		
444	04	2210	240	12		C	Teacher Tuition Reimbursement-LCS	\$3,000	\$0	\$3,000	\$0	\$3,000	\$2,000	Per existing Teacher's Contract (no change from pvs contract)	(\$1,000)	-33.33%		
445	04	2210	241	02		C	Student Loan Repay (WLCTA) - MS	\$0	\$0	\$0	\$0	\$2,000	\$2,000	Per new Teacher's Contract	\$0	0.00%		
446	04	2210	241	03		C	Student Loan Repay (WLCTA) - HS	\$0	\$0	\$0	\$0	\$2,500	\$2,500	Per new Teacher's Contract	\$0	0.00%		
447	04	2210	241	11		C	Student Loan Repay (WLCTA) - FRES	\$0	\$0	\$0	\$0	\$4,500	\$4,500	Per new Teacher's Contract	\$0	0.00%		
448	04	2210	241	12		C	Student Loan Repay (WLCTA) - LCS	\$0	\$0	\$0	\$0	\$1,000	\$1,000	Per new Teacher's Contract	\$0	0.00%		
449	04	2210	290	02		C	Teacher Professional Development Workshops-MS	\$5,625	\$679	\$5,625	\$3,053	\$5,625	\$5,625	Per existing Teacher's Contract	\$0	0.00%		
450	04	2210	290	03		C	Teacher Professional Development Workshops-HS	\$6,875	\$830	\$6,875	\$3,827	\$6,875	\$6,875	Per existing Teacher's Contract	\$0	0.00%		
451	04	2210	290	11		C	Teacher Professional Development Workshops-FRES	\$10,000	\$2,684	\$10,000	\$4,940	\$10,000	\$10,000	Per existing Teacher's Contract	\$0	0.00%		
452	04	2210	290	12		C	Teacher Professional Development Workshops-LCS	\$1,200	\$0	\$1,200	\$0	\$1,200	\$1,200	Per existing Teacher's Contract	\$0	0.00%		
453	04	2210	291	11		C	Support Staff Professional Development Workshops-MS	\$600	\$0	\$600	\$0	\$600	\$500		(\$100)	-16.67%		
454	04	2210	291	12		C	Support Staff Professional Development Workshops-HS	\$1,000	\$0	\$1,000	\$0	\$1,000	\$500		(\$500)	-50.00%		
Subtotal - Wages and Benefits								\$9,717,408	\$8,996,256	\$10,065,177	\$9,389,717	\$10,732,376	\$11,242,905		\$510,529	4.76%		
FEDERAL GRANTS								FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%		
455	Federal Grants							\$500,000	\$500,000	\$400,000	\$400,000	\$379,175	\$350,000		(\$29,175)	-7.69%		
Subtotal - Federal Grants								\$500,000	\$500,000	\$400,000	\$400,000	\$379,175	\$350,000		(\$29,175)	-7.69%		
OPERATING BUDGET WARRANT ARTICLE								\$13,652,064	\$13,121,354	\$14,346,098	\$13,792,812	\$15,279,841	\$15,841,908		\$481,354	3.15%		
From Local Taxation								\$13,152,064	\$12,621,354	\$13,946,098	\$13,392,812	\$14,900,666	\$15,491,908	Basis of discussion with Budget Committee/School Board	\$591,242	3.97%		
From Federal Grants								\$500,000	\$500,000	\$400,000	\$400,000	\$379,175	\$350,000	Federal Grants are 100% reimbursed	(\$29,175)	-7.69%		
CAPITAL RESERVE FUNDING								FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%		
456	04	5251	930	00			CRF - Building/Equipment & Roadways	\$130,000	\$130,000	\$190,000	\$190,000	\$275,000	\$275,000	Funding approved/finalized 12/3/24	\$0	0.00%		
457	04	5251	930	00			CRF - Special Education	\$100,000	\$100,000	\$0	\$0	\$0	\$0	Funding approved/finalized 12/3/24	\$0	0.00%		
Subtotal - Capital Reserve Funding								\$230,000	\$230,000	\$190,000	\$190,000	\$275,000	\$275,000		\$0	0.00%		
ONE-TIME WARRANT ARTICLE FUNDING								FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed - Appvd by BC	NOTES	\$	%		
458	04	1420	900	01			2024 Warrant Article 8 - Tennis Court Impvmnt	\$0	\$0	\$75,000	\$75,000	\$0	\$0		\$0	-100.00%		
459	04	2410	300	1			School Resource Officer	\$0	\$0	\$0	\$0	\$0	\$124,740		\$124,740	...		
Subtotal - Warrant Article Funding								\$0	\$0	\$75,000	\$75,000	\$0	\$124,740		\$124,740			
ALL IN TOTALS								\$13,882,064	\$13,351,354	\$14,611,098	\$14,057,812	\$15,554,841	\$16,241,648		\$686,807	4.42%		

# DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

*Category: Required*

*Related Policies: DJ, DJB, DJB-R, DJE, DID*

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This Policy includes “sub-policies” relating to specific provisions of the Uniform Administrative Requirements for Federal Awards issued by the U.S. Office of Budget and Management. Those requirements, which are commonly known as Uniform Grant Guidance (“UGG”), are found in Title 2 of the Code of Federal Regulations (“CFR”) part 200. The sub-policies include:

<b>DAF-1</b>	<b>ALLOWABILITY</b>
<b>DAF-2</b>	<b>CASH MANAGEMENT AND FUND CONTROL</b>
<b>DAF-3</b>	<b>PROCUREMENT</b>
<b>DAF-4</b>	<b>PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM</b>
<b>DAF-5</b>	<b>CONFLICT OF INTEREST AND MANDATORY DISCLOSURES</b>
<b>DAF-6</b>	<b>INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS</b>
<b>DAF-7</b>	<b>TRAVEL REIMBURSEMENT – FEDERAL FUNDS</b>
<b>DAF-8</b>	<b>ACCOUNTABILITY AND CERTIFICATIONS</b>
<b>DAF-9</b>	<b>TIME AND EFFORT REPORTING / OVERSIGHT</b>
<b>DAF-10</b>	<b>GRANT BUDGET RECONCILIATION</b>
<b>DAF-11</b>	<b>SUB-RECIPIENT MONITORING AND MANAGEMENT</b>
<b>DAF-12</b>	<b>REPORTING ON REAL PROPERTY</b>
<b>DAF-13</b>	<b>WHISTLEBLOWER: NOTIFICATION, RIGHTS &amp; REMEDIES</b>

**NOTICE: Notwithstanding any other policy of the District, all funds awarded directly or indirectly through any Federal grant or subsidy programs shall be administered in accordance with this Policy, and any administrative procedures adopted implementing this Policy.**

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the New Hampshire Department of Education (NHDOE) or other applicable pass-through entity.

This policy establishes the minimum standards regarding internal controls and grant management to be used by the District in the administration of any funds received by the District through Federal grant programs as required by applicable NH and Federal laws or regulations, including, without limitation, the UGG.

The Board directs the Superintendent or designee to develop, monitor, and enforce effective administrative procedures and other internal controls over federal awards as necessary in order to provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of federal and/or state law and regulation and shall be based on best practices.

## DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

The Superintendent is directed to assure that all individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award and this policy.

To the extent not covered by this Policy, the administrative procedures and internal controls must provide for:

1. identification of all federal funds received and expended and their program source;
2. accurate, current, and complete disclosure of financial data in accordance with federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes and
5. comparison of expenditures against budget.

### DAF-1 **ALLOWABILITY**

The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives and the specific terms and conditions of the grant award.

A. **Cost Principles:** Except whether otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

1. Be “necessary” and “reasonable” for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.
  - a. To determine whether a cost is “reasonable”, consideration shall be given to:
    - i. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
    - ii. the restraints or requirements imposed by such factors as sound business practices, arm’s length bargaining, Federal, State, local, tribal and other laws and regulations;
    - iii. market prices for comparable goods or services for the geographic area;
    - iv. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
    - v. whether the cost represents any significant deviation from the established practices or Board policy which may increase the expense. While Federal regulations do not provide specific descriptions of what satisfied the “necessary” element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a

## DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

- cost is necessary is whether the District can demonstrate that the cost addresses an existing need and can prove it.
- b. When determining whether a cost is “necessary”, consideration may be given to whether:
    - i. the cost is needed for the proper and efficient performance of the grant program;
    - ii. the cost is identified in the approved budget or application;
    - iii. there is an educational benefit associated with the cost;
    - iv. the cost aligns with identified needs based on results and findings from a needs assessment; and/or
    - v. the cost addresses program goals and objectives and is based on program data.
  - c. A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.
- 2. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the Federal award.
  - 3. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
  - 4. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
  - 5. Be determined in accordance with generally accepted accounting principles.
  - 6. Be representative of actual cost, net of all applicable credits or offsets.

The term “applicable credits” refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to/or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

- 7. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.
- 8. Be adequately documented:
  - a. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;

## DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

- b. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.
- B. **Selected Items of Cost:** The District shall follow the rules for selected items of cost at 2 CFR Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.
- C. **Cost Compliance:** The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.

D. **Determining Whether A Cost is Direct or Indirect**

- 1. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; and infrastructure costs directly attributable to the program (such as long distance telephone calls specific to the program, etc.).

- 2. “Indirect costs” are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the District, the governing body of the District, compensation of the Superintendent, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if **all** the following conditions are met:

- a. Administrative or clerical services are integral to a project or activity.



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- b. Individuals involved can be specifically identified with the project or activity.
- c. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
- d. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by NHDOE or the pass-through entity (Federal funds subject to 2 C.F.R Part 200 pertaining to determining indirect cost allocation).

- E. **Timely Obligation of Funds:** Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the recipient or subrecipient during the same or a future period.

The following are examples of when funds are determined to be “obligated” under applicable regulation of the U.S. Department of Education:

When the obligation is for:

- 1. Acquisition of property – on the date which the District makes a binding written commitment to acquire the property.
  - 2. Personal services by an employee of the District – when the services are performed.
  - 3. Personal services by a contractor who is not an employee of the District – on the date which the District makes a binding written commitment to obtain the services.
  - 4. Public utility services – when the District received the services.
  - 5. Travel – when the travel is taken.
  - 6. Rental of property – when the District uses the property.
  - 7. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E – Cost Principles – on the first day of the project period.
- F. **Period of Performance:** All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (“GAN”). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period of carry over. For direct grants, the period of

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performance is generally identified in the GAN.

Pre-award costs are those incurred prior to the effective date of the Federal award or subaward directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the *initial* Federal awarding agency or of the NHDOE or other pass-through entity.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all obligations incurred under the award not later than forty-five (45) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate time frame are said to lapse and shall be returned to the awarding agency. Consistently, the District shall closely monitor grant spending throughout the grant cycle.

### **DAF-2     CASH MANAGEMENT AND FUND CONTROL**

Payment methods must be established in writing that minimize the time elapsed between the drawdown of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of NHDOE or other applicable pass-through-entity.

In order to provide reasonable assurance that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

The District's payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the NHDOE (pass-through entity) and disbursement by the District, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means.

The District shall use forms and procedures required by the NHDOE, grantor agency or other pass-through entity to request payment. The District shall request grant fund payments in accordance with the provisions of the grant. Additionally, the District's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The Superintendent or designee is authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693-1693 r).

When the District uses a cash advance payment method, the following standards shall apply:

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The District shall make timely payment to contractors in accordance with contract provisions.



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- C. To the extent available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
- D. The District shall account for the receipt, obligation and expenditure of funds.
- E. Advance payments shall be deposited and maintained in insured accounts whenever possible.
- F. Advance payments will be maintained in interest bearing accounts unless the following apply:
  - 1. The District receives less than \$120,000 in Federal awards per year.
  - 2. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
  - 3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
  - 4. A foreign government or banking system prohibits or precludes interest bearing accounts.
- G. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (“PMS”) through an electronic medium using either Automated Clearing House (“ACH”) network or a Fedwire Funds Service payment. Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as “addenda records” by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds.

### DAF-3 PROCUREMENT

All purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District’s written policies and procedures.

Procurement of all supplies, materials equipment, and services paid for from Federal funds or District matching funds shall be made in accordance with all applicable Federal, State, and local statutes and/or regulations, the terms and conditions of the Federal grant, District policies, and procedures.

The Superintendent shall maintain a procurement and contract administration system in accordance with the USDOE requirements (2 CFR 200.317-327) for the administration and management of Federal grants and Federally-funded programs. The District shall maintain a contract administration system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall also conform to the provisions of the District’s documented general purchase Policy DJ.

The District avoids situations that unnecessarily restrict competition and avoids acquisition of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate, are excluded from competing for such purchases. Additionally, consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis shall be made to lease versus purchase alternatives, and any other appropriate

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analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities.

Purchasing records are sufficiently maintained to detail the history of all procurements and must include at least the rationale for the method of procurement, selection of contract type, and contractor selection or rejection; the basis for the contract price; and verification that the contractor is not suspended or debarred.

To foster greater economy and efficiency, the District may enter into State and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

- A. **Competition:** All procurement transactions shall be conducted in a manner that encourages full and open competition and that is in accordance with good administrative practice and sound business judgement. In order to promote objective contractor performance and eliminate unfair competitive advantage, the District shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids or requests for proposals from competition for such procurements.

Some of the situations considered to be restrictive of competition include, but are not limited to, the following:

1. unreasonable requirements on firms in order for them to qualify to do business;
2. any arbitrary action in the procurement process.
3. specification of only a “brand name” product instead of allowing for an “or equal” product to be offered and describing the performance or other relevant requirements of the procurement; and/or
4. organizational conflicts of interest;
5. noncompetitive contracts to consultants that are on retainer contracts;
6. unnecessary experience and excessive bonding requirements;

Further, the District does not use statutorily or administratively imposed State, local, or tribal geographical preferences in the evaluation of bids or proposals, unless (1) an applicable Federal statute expressly mandates or encourages a geographic preference; (2) the District is contracting for architectural and engineering services, in which case geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

To the extent that the District uses a pre-qualified list of persons, firms or products to acquire goods and services, the pre-qualified list must include enough qualified sources

## DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

as to ensure maximum open and free competition. The District allows vendors to apply for consideration to be placed on the list as requested.

- B. **Solicitation Language:** The District shall require that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it shall conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated; and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals.

The Board will not approve any expenditure for an unauthorized purchase or contract.

- C. **Procurement Methods:** The District shall utilize the following methods of procurement:

1. **Micro-purchases**

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$10,000. To the extent practicable, the District shall distribute micro-purchase equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if the Superintendent considers the price to be reasonable. The District maintains evidence of this reasonableness in the records of all purchases made by this method.

2. **Small Purchases (Simplified Acquisition)**

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property which is acquired above the *aggregate dollar* micro-purchase threshold and not exceeding the competitive bid threshold of \$250,000. Small purchase procedures require that price or rate quotations shall be obtained from an adequate number of qualified sources.

3. **Sealed Bids**

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to \$250,000 and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed \$250,000.

- a. In order for sealed bidding to be feasible, the following conditions shall be present:
  - i. a complete, adequate, and realistic specification or purchase description is available;

- ii. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
- iii. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
- b. When sealed bids are used, the following requirements apply:
  - i. Bids shall be solicited in accordance with the provisions of State law and DJE. Bids shall be solicited from an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.
  - ii. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
  - iii. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
  - iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
  - v. The Board reserves the right to reject any and all bids for sound documented reason.
  - vi. Bid protests shall be handled pursuant to the process set forth in DAF-3.I.

#### 4. Competitive Proposals

Procurement by competitive proposal, normally conducted with more than one source submitting an offer, is generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method.

If this method is used, the following requirements apply:

- a. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to the publicized requests for proposals shall be considered to the maximum extent practical.
- b. Proposals shall be solicited from an adequate number of sources.
- c. The District shall use its written method for conducting technical evaluations of the proposals received and for selecting recipients.
- d. Contracts shall be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors consider

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

### 5. Noncompetitive Proposals

Procurement by noncompetitive proposals allows for solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- a. the item is available only for a single source;
- b. the public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- c. the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; and/or
- d. after solicitation of a number of sources, competition is determined to be inadequate.

### D. Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms: The District must take necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms, including, without limitation, Veteran-Owned Small Businesses (VOSBs) or Service-Disabled Veteran-Owned Small Businesses (SDVOSBs) are used when possible ("target businesses"). Affirmative steps must include:

1. Placing qualified target businesses on solicitation lists;
2. Assuring that target businesses are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by target businesses;
4. Establishing delivery schedules, where the requirement permits, which encourage participation by target businesses;
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

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- E. **Contract/Price Analysis:** The District shall perform a cost or price analysis in connection with every procurement action in excess of \$250,000 (i.e., the Simplified Acquisition/Small Purchase limit), including contract modifications. (See 2 CFR 200.324). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the District shall come to an independent estimate prior to receiving bids or proposals.

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

- F. **Time and Materials Contracts:** The District shall use a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the District is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiently. Therefore, the District sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls, and otherwise performs in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

- G. **Suspension and Debarment:** The District will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. All purchasing decisions shall be made in the best interests of the District and shall seek to obtain the maximum value for each dollar expended. When making a purchasing decision, the District shall consider such factors as (1) contractor integrity; (2) compliance with public policy; (3) record of past performance; and (4) financial and technical resources.

The Superintendent shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts. The District is subject to and shall abide by the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR Part 180.

Suspension is an action taken by the District that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR chapter 1) for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (See 2 CFR Part 180 Subpart G).

Debarment is an action taken by the Superintendent to exclude a person from participating in

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covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR chapter 1). A person so excluded is debarred. (See 2 CFR Part 180 Subpart H).

The District shall not subcontract with or award sub-grants to any person or company who is debarred or suspended. For contracts over \$25,000 the District shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management ("SAM"), which maintains a list of such debarred or suspended vendors at [www.sam.gov](http://www.sam.gov) (which replaced the former Excluded Parties List System or EPLS); or collecting a certification from the vendor. (See 2 CFR Part 180 Subpart C).

Documentation that debarment/suspension was queried must be retained for each covered transaction as part of the documentation required under DAF-3, paragraph J. This documentation should include the date(s) queried and copy(ies) of the SAM result report/screenshot, or a copy of the or certification from the vendor. It should be attached to the payment backup and retained for future audit review.

### H. **Additional Requirements for Procurement Contracts Using Federal Funds:**

1. **Clause for Remedies Arising from Breach:** For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition/Small Purchases (see DAF-3.C.2), the contract must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).
2. **Termination clause:** For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II (B)).
3. **Anti-pollution clause:** For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II (G)).
4. **Anti-lobbying clause:** For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (I).
5. **Negotiation of profit:** For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.324(b)).
6. **"Domestic Preference" Requirement:** The District must provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States, to the greatest extent practicable. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on



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the District's behalf (e.g. subcontractor, food service management companies, etc.). It also generally applies to all purchases, even those below the micro-purchase threshold, unless otherwise stipulated by the Federal awarding agency. See also additional "Buy American" provisions in DAF-4.C regarding food service procurement.

7. **Huawei Ban**: The District may not use Federal funds to procure, obtain, or enter into or renew a contract to procure or obtain equipment, services, or systems which substantially use telecommunications equipment or services produced by Huawei Technologies Company or ZTE Corporation, or any of their subsidiaries.
- I. **Bid Protest**: The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Superintendent within seventy-two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

- J. **Maintenance of Procurement Records**: The District shall maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and records regarding debarment/suspension queries or actions. Such records shall be retained consistent with District Policy EHB and District Administrative Procedures EHB-R .

### **DAF-4      PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM**

The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (7 CFR Sec. 210.21, 215.14a, 220.16)

- A. **Mandatory Contract Clauses**: The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts:
  1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;



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2. The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or
  3. The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
  4. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
  5. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;
  6. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
  7. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.
- B. **Contracts with Food Service Management Companies:** Procedures for selecting and contracting with a food service management company shall comply with guidance provided by the NHD OE, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts.
- C. **“Buy American” Requirement:** NOTE - See DAF-3.H.6 regarding “domestic preference” requirements for procurements other than for food service.

Under the “Buy American” provision of the National School Lunch Act (the “NSLA”), school food authorities (SFAs) are required to purchase, to the maximum extent practicable, *domestic commodity or product*. As an SFA, the District is required to comply with the “Buy American” procurement standards set forth in 7 CFR Part 210.21(d) when purchasing commercial food products served in the school meals programs. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District’s behalf (e.g., food service management companies, group purchasing cooperatives, shared purchasing, etc.).

Under the NSLA, “*domestic commodity or product*” is defined as an agricultural commodity or product that is produced or processed in the United States using “*substantial*” agricultural commodities that are produced in the United States. For purposes of the act, “*substantial*” means

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that over 51 percent of the final processed product consists of agricultural commodities that were grown domestically. Products from Guam, American Samoa, Virgin Islands, Puerto Rico, and the Northern Mariana Islands are allowable under this provision as territories of the United States.

1. Exceptions: The two main exceptions to the Buy American requirements are:
  - a. The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
  - b. Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.
2. Steps to Comply with Buy American Requirements: In order to help assure that the District remains in compliance with the Buy American requirement, the Superintendent or designee shall
  - a. Include a Buy American clause in all procurement documents (product specifications, bid solicitations, requests for proposals, purchase orders, etc.);
  - b. Monitor contractor performance;
  - c. Require suppliers to certify the origin of the product;
  - d. Examine product packaging for identification of the country of origin; and
  - e. Require suppliers to provide specific information about the percentage of U.S. content in food products from time to time.

### **DAF-5     CONFLICT OF INTEREST AND MANDATORY DISCLOSURES**

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

No employee, board member or other District officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict - or apparent conflict - of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, (collectively a "covered individual") has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

Additionally, no employee, board member or other District officer, or agent may solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. This prohibition, however, shall not apply to gratuities of de minimis value, which, for purposes of the policy, are individual gifts, favors, or other items of monetary value, worth \$50 or less and which have no bearing on the selection, award or administration of a Federal award.

*The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipient or subrecipient.*

Each covered individual who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Superintendent or designee who, in turn, shall disclose in writing any such potential conflict of interest to NHDOE or other applicable pass-through-entity.

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Employees who violate this provision are subject to disciplinary consequences up to and including dismissal. Agents or contractors acting on behalf of the District are subject to contract termination. School board members or other District officers are subject to such actions as are within the authority of the School Board or district. Violations will also be reported to law enforcement in appropriate circumstances.

The Superintendent shall timely disclose in writing to NHDOE or other applicable pass-through-entity, and to the Federal awarding agency whenever the Superintendent has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act (31 U.S.C. 3729-3733). The notice to the Federal awarding agency shall be directed to that agency's Office of Inspector General. The Superintendent shall fully address any such violations promptly and notify the Board with such information as is appropriate under the circumstances (e.g., taking into account applicable disciplinary processes).

### **DAF-6 INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS**

Equipment and supplies acquired ("property" as used in this policy DAF-6) with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds. In furtherance thereof, the following minimum standards and controls shall apply to any equipment or pilferable items acquired in whole or in part under a Federal award until such property is disposed in accordance with applicable laws, regulations and Board policies:

- A. **"Equipment" and "Pilferable Items" Defined:** For purposes of this policy, "equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of \$10,000.00, or the capitalization level established by the District for financial statement purposes. "Pilferable items" are those items, *regardless of cost*, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.
- B. **Records:** The Superintendent or designee shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- C. **Inventory:** No less than once every two years, the Superintendent or designee shall cause a physical inventory of all equipment and pilferable items to be taken and the results reconciled with the property records. Except as otherwise provided in this policy DAF-6, inventories shall be conducted consistent with Board Policy DID.
- D. **Control, Maintenance and Disposition:** The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:

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1. prevent loss, damage, or theft of the property; any loss, damage, or theft must be investigated;
2. to maintain the property and keep it in good condition; and
3. to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

### **DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS**

The Board shall reimburse administrative, professional and support employees, and school officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

For purposes of this policy, “travel costs” shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a federal grant recipient.

School officials and district employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all district employees and school officials shall be determined by the Superintendent or designee.

Travel costs shall be reimbursed on a mileage basis for travel using an employee’s personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the district’s non-federally funded activities, and in accordance with the district’s travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by the Board or Board policy for other district travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by Board policy, or, in the absence of such policy, the federal General Services Administration for federal employees for locale where incurred.

All travel costs must be presented with an itemized, verified statement prior to reimbursement.

In addition, for any costs that are charged directly to the federal award, the Superintendent or designee shall maintain sufficient records to justify that:

- A. Participation of the individual is necessary to the federal award.
- B. The costs are reasonable and consistent with Board policy.

### **DAF-8 ACCOUNTABILITY AND CERTIFICATIONS**

All fiscal transactions must be approved by the Business Administrator or designee who can attest that the expenditure is allowable and approved under the federal program. The Business Administrator or designee submits all required certifications.

### **DAF-9 TIME-EFFORT REPORTING, OVERSIGHT & AUDIT REQUIREMENTS**

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The Superintendent will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District will submit all reports as required by federal or state authorities.

As a recipient of Federal funds, the District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify the compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

A. **Compensation:** Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 CFR 200.431 Compensation – fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:

1. is reasonable for the services rendered, conforms to the District's established written policy, and is consistently applied to both Federal and non-Federal activities; and
2. follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable.

B. **Time and Effort Reports:**

1. Time and effort reports – general standards. Such reports shall:
  - a. be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
  - b. be incorporated into the official records of the District;
  - c. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
  - d. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
  - e. comply with the District's established accounting policies and practices;
  - f. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

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2. Individual employee time and effort reporting. Timesheets and required periodic certifications shall include at a minimum:

- a. Employee name;
- b. Grant information;
- c. Time spent on grant;
- d. Period of performance
- e. Signature of employee, and dated after period of performance;
- f. Signature of employee's supervisor who has direct knowledge of the work performed, and dated after period of performance; and
- g. Certifying statement that information is true (can be placed above signatures).

The District will also follow any time and effort requirements imposed by NHDOE or other pass-through entities as appropriate to the extent that they are more restrictive than the Federal requirements. The Superintendent or designee is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

- C. **Audit Requirements:** The District is required to have a single or program-specific audit conducted for any fiscal year in which the District expends \$1,000,000 or more. A single audit must be conducted in accordance with 2 CFR 200.514, and must cover the entire operations of the entity, or a series of audits that includes all departments, agencies and other organizational units that expended or otherwise administered Federal awards during the audit period. A program-specific audit must be conducted in accordance with 2 CFR 200.501(c).

For any year that the District expends less than \$1,000,000 during the District's fiscal year in Federal awards, the District is exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503, but records must be available for review or audit by appropriate officials of the Federal agency, the New Hampshire Department of Education or other pass-through entity, and the Government Accountability Office (GAO).

### DAF-10 **GRANT BUDGET RECONCILIATION AND GRANT CLOSEOUT**

- A. **Budget Reconciliation:** Budget estimates are not used as support for charges to Federal awards. However, the District may use budget estimates for interim accounting purposes. The system used by the District to establish budget estimates produces reasonable approximations of the activity actually performed. Any significant changes in the corresponding work activity are identified by the District and entered into the District's records in a timely manner.

The District's internal controls include a process to review after-the-fact interim charges made to a Federal award based on budget estimates and ensure that all necessary adjustments are made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

- B. **Grant Closeout Requirements:** At the end of the period of performance or when the Federal awarding agency determines the District has completed all applicable administrative actions and



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all required work under the grant, the agency will close out the Federal award. If the award passed-through the State, the District will have 90 days from the end of the period of performance to submit to the State all financial, performance, and other reports as required by the terms and conditions of the award.

Failure to submit all required reports within the required timeframe will necessarily result in the Federal awarding agency reporting the District's material failure to comply with the terms of the grant to the Office of Management and Budget (OMB), and may pursue other enforcement actions.

The District must maintain all financial records and other documents pertinent to the grant for a period of three years from the date of submission of the final expenditure report, barring other circumstances detailed in 2 CFR 200.344.

### **DAF-11      SUB-RECIPIENT MONITORING AND MANAGEMENT**

When entering agreements involving the expenditure or disbursements of federal grant funds, the District shall determine whether the recipient of such federal funds is a "contractor" or "subrecipient", as those terms are defined in 2 CFR §200.23 and §200.93, respectively. See also guidance at 2 CFR §200.330 "Subrecipient and contractor determinations". Generally, "subrecipients" are instrumental in implementing the applicable work program whereas a "contractor" provides goods and services for the District's own use. Contractors will be subject to the District's procurement and purchasing policies (e.g., DAF-3, relative to federal grant funds, DJE, relative to bidding requirements for non-federal money projects, etc.). Subrecipients are subject to this Policy.

Under the UGG, the District is considered a "pass-through entity" in relation to its subrecipients, and as such requires that subrecipients comply with applicable terms and conditions (flow-down provisions). All subrecipients of Federal or State funds received through the District are subject to the same Federal and State statutes, regulations, and award terms and conditions as the District.

#### **A. Sub-award Contents and Communication.**

In the execution of every sub-award, the District will communicate the following information to the subrecipient and include the same information in the sub-award agreement.

- a. Every sub-award will be clearly identified and include the following Federal award identification:
  - a. Subrecipient name
  - b. Subrecipient's unique ID number (DUNS)
  - c. Federal Award ID Number (FAIN)
  - d. Federal award date
  - e. Period of performance start and end date
  - f. Amount of federal funds obligated
  - g. Amount of federal funds obligated to the subrecipient
  - h. Total amount of the Federal award
  - i. Total approved cost sharing or match required where applicable
  - j. Project description responsive to FFATA
  - k. Name of Federal awarding agency, pass through entity and contact information
  - l. CFDA number and name
  - m. Identification of the award is R&D

- n. Indirect cost rate for the Federal award
- b. Requirements imposed by the District including statutes, regulations, and the terms and conditions of the Federal award.
- c. Any additional requirements the District deems necessary for financial or performance reporting of subrecipients as necessary.
- d. An approved indirect cost rate negotiated between subrecipient and the Federal government or between the pass-through entity and subrecipient.
- e. Requirements that the District and its auditors have access to the subrecipient records and financial statements..
- f. Terms and conditions for closeout of the sub-award.

### **B. Subrecipient Monitoring Procedures.**

The Superintendent is responsible for having all the District project managers monitor subrecipients. The District will monitor the activities of the subrecipient to ensure the sub-award is used for authorized purposes. The frequency of monitoring review will be specified in the sub-award and conducted concurrently with all invoice submission.

Subrecipient monitoring procedures include:

- a. At the time of proposal, assess the potential of the subrecipient for programmatic, financial, and administrative suitability.
- b. Evaluate each subrecipient's risk of noncompliance prior to executing a sub-award. In doing so, the District will assess the subrecipient:
  - a. Prior experience with the same or similar sub-awards.
  - b. The extent and results of Federal awarding agency monitoring.
  - c. New personnel or new or substantially changed systems.
  - d. Results of previous audits and single audit (if applicable).
- c. Confirm the statement of work and review any non-standard terms and conditions of the sub-award during the negotiation process.
- d. Monitor financial and programmatic progress and ability of the subrecipient to meet objectives of the sub-award. To facilitate this review, subrecipients are required to submit sufficient invoice detail and a progress report. The District project managers will encourage subrecipients to submit regular invoices.
- e. Invoices and progress reports will be date stamped upon receipt if received in hard copy. A record of the date of receipt will be maintained for those invoices sent electronically.



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- f. In conducting regular oversight and monitoring, the District project managers will:
    - a. Verify invoices that include progress reports.
    - b. Raise any concerns to the Superintendent.
    - c. Initial the progress report and invoice confirming review and approval prior to payment.
    - d. Review subrecipient match tasks for eligibility.
    - e. Obtain report, certification and supporting documentation of local (non-federal)/in-kind match work from the subrecipient.
    - f. Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.
    - g. Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
    - h. Review progress reports to ensure the project is progressing appropriately and on schedule.
  - g. The Superintendent or designee upon recommendation from the project's manager, will approve the invoice payment and will initial invoices confirming review and approval prior to payment.
  - h. Payments will be withheld from subrecipients for the following reasons:
    - a. Insufficient detail to support the costs billed;
    - b. Incomplete work or work not completed in accordance with required specifications.
    - c. Ineligible costs; and/or
    - d. Unallowable costs;
  - i. Verify every subrecipient is audited in accordance with 2 CFR §200 Subpart F – Audit Requirements.
- C. **Subrecipient Project Files.** Subrecipient project files will contain, at a minimum, the following:
- a. Project proposal;
  - b. Project scope;
  - c. Progress reports;

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- d. Interim and final products; and
  - e. Copies of other applicable project documents as required, such as copies of contracts or MOUs.
- D. **Audit Requirements.** A Single Audit is required when a subrecipient expends \$1,000,000 or more in Federal awards during the fiscal year. All subrecipients are required to annually submit their audit and Single Audit report to the District for review to ensure the subrecipient has complied with good accounting practices and federal regulations.

If a deficiency is identified, the District will:

- a. Issue a management decision on audit findings pertaining to the Federal award.
  - b. Consider whether the results of audits or reviews indicate conditions that necessitate adjustments to pass through the entity's own records.
- E. **Methodology for Resolving Findings.** The District will work with subrecipients to resolve any findings and deficiencies. To do so, the District may follow up on deficiencies identified through on-site reviews, provision of basic technical assistance, and other means of assistance as appropriate.

The District will only consider taking enforcement action against non-compliant subrecipients in accordance with 2 CFR 200.339 when noncompliance cannot be remedied. Enforcement may include taking any of the following actions as appropriate:

- a. Temporarily withhold cash payments pending correction of the deficiency;
- b. Disallow all or part of the cost of the activity or action not in compliance;
- c. Wholly or partly suspend or terminate the sub-award;
- d. Initiate suspension or debarment proceedings;
- e. Withhold further Federal awards for the project or program; and/or
- f. Take other remedies that may be legally available.

### **DAF-12      REPORTING ON REAL PROPERTY**

The District will annually submit reports on forms provided by the New Hampshire Department of Education (NHED) and in accordance with the Rules or procedures of NHED of any real property in which the Federal Government retains an interest.

### **DAF-13      WHISTLEBLOWER PROTECTIONS: NOTIFICATION, RIGHTS & REMEDIES**

In accordance with the Federal Uniform Grant Guidance, the District is committed to maintaining the highest standards of integrity and transparency in its operations. This policy encourages and protects employees, contractors, and other stakeholders who report, in good faith, any instance of fraud, waste, abuse, or any other misconduct related to federally funded programs. The District will not retaliate against any individual who, in good faith, reports concerns related to financial irregularities, fraud, or any violation of law or policy involving federally funded programs. Retaliation against a whistleblower may result in disciplinary action, up to and including termination.

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The Superintendent shall ensure that all employees and contractors are notified in writing of their whistleblower rights and remedies under 41 U.S.C. § 4712, including the protection against retaliation for reporting misconduct.

Methods of notification may include:

- Employee handbooks, training materials, and/or other onboarding resources;
- Contracts with employees and or third party contractors;
- Periodically distributed to all employees via email or other communication channels; or
- Displayed prominently in the District's internal communication platforms and in common areas of the workplace.

Individuals may report suspected violations through the following methods:

- Directly to the Superintendent or Business Administrator, via email or in writing.
- Reporting directly to Office of Inspector General for the Federal awarding agency

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### **District Policy History:**

*First reading:*

*Second reading/adopted:*

*District revision history:*

*\*Note: this policy had previously been broken down into individual policies (DAF-I through DAF-11) and the content and language has been consolidated into this new DAF policy.*

### **Legal References:**

<b>Federal Regulations</b>	<b>Description</b>
2 CFR 200.317-200.326	<u><a href="#">2 CFR Part 200.317-200.326</a></u>
2 CFR 200.344	<u><a href="#">Retention Requirements for Records</a></u>
2 CFR 200.501	<u><a href="#">Audit Requirements</a></u>
2 CFR 200.503	<u><a href="#">Relation to Other Audit Requirements</a></u>
2 CFR Part 180	<u><a href="#">2 CFR Part 180</a></u>
2 CFR Part 200	<u><a href="#">2 CFR Part 200</a></u>
2 CFR Part 200 Appendix II	<u><a href="#">2 CFR Part 200 Appendix II</a></u>

## DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

2 CFR Part 200.0-200.99	<u>2 CFR Part 200.0-200.99</u>
2 CFR Part 200.305	<u>2 CFR Part 200.305</u>
2 CFR Part 200.313(d)	<u>2 CFR Part 200.313(d)</u>
2 CFR Part 200.403-200.406	<u>2 CFR Part 200.403-200.406</u>
2 CFR Part 200.413(a)-(c)	<u>2 CFR Part 200.413(a)-(c)</u>
2 CFR Part 200.430	<u>2 CFR Part 200.430</u>
2 CFR Part 200.431	<u>2 CFR Part 200.431</u>
2 CFR Part 200.458	<u>2 CFR Part 200.458</u>
2 CFR Part 200.474(b)	<u>2 CFR Part 200.474(b)</u>
7 CFR 210	<u>7 CFR Part 210 National School Lunch Program</u>
7 CFR Part 210.16	<u>7 CFR Part 210.16</u>
7 CFR Part 210.19	<u>7 CFR Part 210.19</u>
7 CFR Part 210.21	<u>7 CFR Part 210.21</u>
7 CFR Part 215.14a	<u>7 CFR Part 215.14a</u>
7 CFR Part 220.16	<u>7 CFR Part 220.16</u>

<b>Federal Statutes</b>	<b>Description</b>
41 U.S.C. 4712	<u>Enhancement of contractor protection from reprisal for disclosure of certain information</u>
42 USC 1751 – 66	<u>National School Lunch Act</u>

**Legal References Disclaimer:** These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

DRAFT

**WILTON-LYNDEBOROUGH COOPERATIVE  
SCHOOL BOARD MEETING  
Tuesday, January 21, 2025  
Wilton-Lyndeborough Cooperative M/H School  
6:30 p.m.**

The videoconferencing link was published several places including on the meeting agenda.

Present: *Dennis Golding, Brianne Lavallee, John Zavgren, Michelle Alley, Tiffany Cloutier-Cabral, Darlene Anzalone, Geoffrey Allen, Diane Foss, and Jonathan Lavoie*

*Superintendent Peter Weaver, Business Administrator Kristie LaPlante, Technology Director Nicholas Buroker, and Clerk Kristina Fowler*

**I. CALL TO ORDER**

Chairman Golding called the meeting to order at 6:31pm.

**II. PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was recited.

**III. STUDENT/STAFF ACKNOWLEDGEMENT**

There were no acknowledgements.

**IV. ADJUSTMENTS TO THE AGENDA**

Superintendent requested to remove YTD Reporting.

*A MOTION was made by Mr. Allen and SECONDED by Ms. Lavallee to remove YTD reporting from the agenda.  
Voting: all aye, motion carried.*

**V. PUBLIC COMMENTS**

The public comment section of the agenda was read.

Mr. Adam Lavallee, Lyndeborough commented that we are getting close to the annual budget and to district meeting. There has been a lot of discussion about that and at the last budget meeting there was a lot of talk about how high the tax rates are and also about possibly “killing” the district and sending people to Milford. This got him digging and wondering, the first thing he wanted to do was to congratulate the Board and Budget Committee because the school tax rate in Milford is almost \$15.50 and the high bill for Wilton out of their 2 was only \$14 and change and the low bill was \$12.18. Lyndeborough was under \$15 as well. The big difference though is the town of Milford, their town tax rate is about \$5.50 where Wilton is about \$7.50, that is about 50% higher and Lyndeborough is about 8. If you want to look at per thousand why your taxes are higher, here it is it’s not because of the school. It’s all public record; this can be all looked up. He thinks that is important that this Board has that information because there has been a lot of talk about that and he is somewhat surprised that nobody really looked into what those numbers are. The town of Amherst’s town tax rate is under \$5 and their school is almost \$16. We are doing better than they are too.

Mr. Bill Crouse, Lyndeborough commented that he has 3 kids at WLC, grades 7, 9 and 12. He looked up the last meeting minutes and Principal Ronning had a description of the Washington, D.C. trip and then you Board reacted with a vote to appropriate some funds for that which he appreciates but it was the way he described it. His 12<sup>th</sup> grader is going on the trip; his freshman daughter was offered the D.C. trip back in MS and was unable to go because of the same issue essentially. People dropped out because the cost kept going up and then was a self-fulfilling cycle. They went to Boston instead. This could be a deficiency in the minutes but he read it so he is here to address it. Principal Ronning said it was being offered to 9<sup>th</sup> through 12<sup>th</sup> grade. It was never offered to the 9<sup>th</sup> graders; his concern is triple fold where his daughter who wasn’t able to go the year that it was offered in MS and now was not offered it and that was confirmed. It would be a consideration we would take into account now. That would also address the issue brought to you of a lack of numbers and then your reaction. He has a concern for that too that the Board is then spending money, which wasn’t appropriated for that based on the fact that supposedly it was offered to all students but it, wasn’t. He thinks maybe that population (for the trip) issue could have been solved by offering it to the 9<sup>th</sup> grade. That’s a minute point but maybe worthy of saying so he felt he should.

Superintendent called out all the phone numbers and names joined in the meeting asking if they wanted to comment.

Ms. Mary Golding, Wilton, tried to comment however, those present could not hear her online. She indicated not to worry, she will comment during the 2<sup>nd</sup> public comment. IT worked to resolve the issue.

## **VI. BOARD CORRESPONDENCE**

### **a. Reports**

#### **i. Business Administrator's Report**

Ms. LaPlante sent the report out this afternoon, she doesn't have a YTD complete. There is quite a bit of content in her report, which she considers deep content so to speak. She reviewed during the FY 26 budget process one of the questions that came up especially when it came to the sound and lighting system for the Performance Tech Committee was could we use the Building and Roadways Capital Reserve to fund it. Another thing that came up through the Facilities Committee was could we use that capital reserve to fund the purchase of any of the equipment that our facilities crew uses for their job that they do such as lawnmowers for example. Another thing that came up is regarding the facilities truck. She did all the research back to 1987 when the warrant was created. She tracked back all the legal votes to change it and our district's attorneys have determined that the building equipment portion is for building equipment such as HVAC, your roof, windows, and lighting stuff like that but it can't be used for physical equipment used by our facilities crew for building maintenance (like a lawnmower). What this means is when it comes to the truck is when it comes time to replace it we're either going to do a warrant article for the whole cost or set up a new capital reserve fund or change the purpose of it. In chatting with Ms. Fowler this has been a question that has long been unanswered. Ms. LaPlante wanted to provide the information in a document for future reference that this is what we can and can't use it for specific to building equipment. She received a heads up from NH Municipal Bond Bank, that our bond that we have for the renovations at FRES they were looking to renegotiate those package bonds to get us a lower interest rate. They came back at the end of December and were able to reduce our portion of their large bond package by \$297,233 on future interest. In order to account for that legally with the DRA and the Government Accounting Standards Board we can't take that as a revenue right off the bat and can't just reduce our future payments. We still have to pay that full amount but in working with the auditors that revenue will be booked so that every year for the next 10 years we're drawing off that revenue. We will still ask voters for the money to spend, but then we will also be accounting for it on the other side with the revenue, it is kind of a wash in accounting land. You're spending it but you're getting that same amount back to reduce taxes. She spoke of student loan repayment assistance (per CBA). When we negotiated the teachers' contract the last time one of the things that they advocated for and the Board agreed to was providing up to \$10,000 a year for student loan repayment assistance with the caveat that no teacher could get more than \$2,000 and if it were more than 5 teachers, the amount per teacher would be reduced. We were delighted to get 9 requests for loan assistance; two of those were rejected because they didn't have the appropriate information. Right now, we have 7 that will move forward and will pay those out in May or the very beginning of June in accordance with the language of the CBA. Our FY 22 audit that we talked about this time last year was significantly delayed. It was due in large part to the need for a single audit, which is the technical legal term for the amount of federal revenues that you get. If you get a certain amount or higher you have to go through some specific auditing requirements while at the same time they were doing that a lot of single audit standards changed. The audit process was extremely lengthy. Now that we got through that, everything is great. Our auditors were out 2 weeks ago doing the fieldwork for the FY 23 audit. They're confident that's going to be able to wrap up so that we can do our FY 24 audit in the spring, which will put us back on track to have everything completed before the fall of 2025. Later this year we will be completely caught up on our audits. For the new members, in FY 21 it was delayed as well due to the turnover in the business office. She was pretty excited to hear that the auditors did note that one of the reasons the audit has been going much smoother this time is because of the lack turnover, we have consistent people in the business office. She spoke of a very tricky concept she needs to explain, which is in her report. Historically, the Budget Committee reviews the general fund and food service fund; this is the practice she inherited. The language that we have been putting forward in our warrant article has included total appropriation, the total expenditure for the general fund and the food service fund and the warrant article needs to include those two as well as our grants fund. We now have to include those 3 values in our warrant article. It gives the appearance that we are asking for about \$380,000 more or \$350,000 more but we make up for that on the revenues. We're not asking for it and it's not like we don't have the revenues coming in to suffice it. It literally washes out, expenditures and revenues are always going to wash out. We're not going to be asking our local taxpayers for it but because of that the Budget Committee has to revisit the budget on Thursday to revise the amount that they appropriated. Similarly, the entire time we've been discussing our general fund and the entire time we've been discussing food service fund we have not been discussing any of our grant projects that we put forth, that's ok. It was briefly discussed on December 9<sup>th</sup> but this is the feedback she got from the auditors, DOE, and DRA. What is interesting is all 3 entities looked at it along the way. The opportunities for multiple layers to pick it up didn't. This is our year to correct that. She has made outreach to the Budget Committee Chair and is going to be talking with him to make sure that the committee members understand the totality of that when they meet on Thursday evening and also making sure that we have the transparency and the communications correct so that at the Budget Hearing and again during district meeting it is easily explained. She provided important upcoming dates for the FY 26 budget for board members and the public to write them in their calendars. These are the remaining dates we have to get us through the FY 26 budget and election process. She confirms the Budget Committee will have to vote on a new number (thinks about \$15,800,000 vs. \$15,400,000) but does not have it right now. She confirms she has not figured out the tax rate and is just finalizing the values right now. She confirms when we go to district meeting the tax rate will stay at the \$15,400,000 rate because we have to ask for permission to spend in the warrant article but then we also have the revenues behind it. We are not asking to spend any more than what we've already discussed so to speak. She explains it is a really technical topic that she can easily explain in her head but being able to explain it to others is a little difficult. The tax rate is not going to increase because of this because we

have the revenue on the other side. It was noted it is going to have to be thoroughly explained. This is why she opened dialog with Mr. Jones. It was suggested that when that discussion happens that we bring historical numbers so that we can show the taxpayers that last year we asked you for this much money and if we presented it the same way it would have said this much, so that they can see in real life what that actually is as it is difficult to understand and requires some over explaining.

## **VII. YTD REPORTING**

This was removed from the agenda.

## **VIII. BOARD BUDGET/WARRANT ARTICLES**

Chairman Golding spoke that we cannot vote on the budget because it has to go back to the Budget Committee for a different number the only thing we can vote on is the SRO unless anyone has anything they want to discuss regarding the budget, none heard. He asked Ms. LaPlante if the SRO numbers are set. Ms. LaPlante confirms they are and she read the article, "To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$124,740 for the purpose of contracting with the Town of Wilton to fund a School Resource Officer for the Wilton-Lyndeborough Cooperative School District. The total cost of this contract is \$166,320, with the Town of Wilton funding \$41,580 of the total cost and the District funding \$124,740. This article shall be contingent upon the passage of a Warrant Article by the Town of Wilton, approving their appropriation in the sum of \$41,580. If the Town's Warrant Article does not pass, then this Warrant Article shall not take effect." It was noted this is a warrant article put forth by the school board and for clarification we are now going to vote whether or not we recommend it. A question was raised why would the school board put forth a warrant article that they don't recommend. Chairman Golding responded because when we put out that survey over 60% of the towns people in both towns wanted the SRO to happen. In discussions, he believes, we all discussed we felt like it should be part of the district meeting and allow the voters to decide whether or not they wanted it, whether or not we would recommend it. They wanted to see it; let's let them have their discussion about it and figure it out. Ms. LaPlante was asked if she has the tax implication of this. She does not have Lyndeborough's values yet, once she does, she can pull those numbers together. We are finalizing it. Ms. Alley informed the group that the Budget Committee did not recommend this article. Superintendent added it was a 7-2 vote not in favor of recommending the SRO. Ms. Alley confirms when asked, it was a roll call vote. Ms. Lavallee spoke that she supports the idea of the SRO but has major concerns with the passing of the budget in general and the price tag. Her vote at this point would be to not recommend it because of the money and also it would add to the next budget FY 27. We would be looking to add that funding into the general fund and have a significant impact especially considering the numbers that will be added to the general fund from the CBA approved last year. Ms. Anzalone spoke of going back and forth. We put it out there and people said they wanted it, if it is a concern they can always vote no and maybe we can look at it later. We were told as a Board, there was support for it, a majority of support, we put it together, and now it is on them. She doesn't think people will say no to the budget because of this, as it is separate and can easily vote it down. Chairman Golding clarifies what the Board is voting on is whether or not we as a Board recommend it. It will still go to the town and come forward at district meeting.

*A MOTION was made by Mr. Lavoie and SECONDED by Ms. Alley to vote on article 6 (SRO) whether to recommend or not as written.*

Ms. Alley spoke that she has a unique situation where she was able to vote at the Budget Committee meeting and voted no because of the budget but would like to vote yes as a school board member. She is still concerned about what it will look like if passed, who is in charge of it, what will they do and where will they be assigned. She asked if there is a write up on it or any more thought. Superintendent responded this has been ongoing since 2019 the narrative is pretty consistent. A general SRO and what it looks like in our district is a little different. The primary focus is safety and that trumps anything else. Report what they observe to the Principal. What else do we want them to do during the day, some do all police work all day because there is so much (of that in other schools), a lot of drugs, alcohol and fights, some he has worked with teach or co-teach law classes for kids. He thinks it will be a little different in general. We are buying primarily safety; if we refer to the survey that was given a couple of years ago, it was for safety primarily. Some research says they do not do anything for safety, other say it does, it is hard for us to tell. His biggest concern is putting this in the budget the following year, he sees it as one big budget (including warrant articles) that we asking our communities to support, it is a lot. He feels we take safety as seriously as we can. We have written grants for it, cameras etc., we made investments in the facilities, protocols and constantly trying to keep kids safe, for me, I have concern about how we sustain it. It is a lot of investment for us and if we can only have it for 1 year then after that are looking for a new CBA for teachers, support staff, bus company and this is all happening in the 2<sup>nd</sup> year of the SRO. All that together in his opinion is a lot and has to look beyond just the one year. This will be a warrant; we have to put together slides for the members who will present it. He suggests Ms. Alley sit in when developing those as it may help answer her questions. It will need to be unique to our school. Ms. Cloutier-Cabral voiced she will vote to recommend it. She has looked at this for the last 6 years and has confidence in the product and more in the community that we are offering it, they make the choice, she respects their choice, and if they vote for it, they know it will be on for the following years. If we don't pass it now she thinks we eventually will, she doesn't think schools backpedal on it because of the value it brings. Mr. Allen agrees we had 2 police chiefs from the community speak about it. He had reservations because we didn't have a job description but they both stood here and gave specific examples of SRO's from other schools who had saved students from harming themselves, harming each other and solved crime. Based on that and the overwhelming request he has heard from the community that the people he has spoken to wanted it for the most part and so he will support it as well. A question was raised if the police chiefs can help as they are addressing the towns. Can they be part of the



presentation or is it only board members; they could share what other schools have seen and what they are using an SRO for. The Superintendent responded it makes him a little uncomfortable with the police chief advocating to increase his staff. He does not know how that plays out legally, politically too but feels they should be there, in the audience to help answer any community questions that arise when people ask as they can really speak to it better than us. A question was raised if they can be part of the group to help put the presentation together. We can find out and report at the next meeting. We can find out if there are any legal barriers to it. Mr. Allen noted he would tell Lyndeborough for sure, they would have opportunity to stand up during discussion.

*Voting: Via roll call vote, five ayes, four nays from Mr. Zavgren, Ms. Lavallee, Ms. Foss and Chairman Golding, motion carried.*

## **IX. POLICIES**

### **a. 3<sup>rd</sup> Reading**

#### **i. EH-R-Public Access to School District Records-Procedures for Public Access to District Records**

##### **“Right to Know Requests”**

Ms. Lavallee reviewed there were no changes since the 2<sup>nd</sup> read. This policy is back for a 3<sup>rd</sup> read, as there were changes after the 1<sup>st</sup> read. She asked for any questions or comments, none heard.

*A MOTION was made by Ms. Lavallee and SECONDED by Ms. Foss to accept policy EH-R-Public Access to School Districts Records-Procedures for Public Access to District Records “Right to Know Requests”.*

*Voting: all aye, motion carried.*

## **X. ACTION ITEMS**

### **a. Approve Minutes of Previous Meeting**

Ms. Fowler was asked if line 123 the word defray should be defer. Ms. Fowler responds defer.

*A MOTION was made by Mr. Lavoie and SECONDED by Ms. Foss to approve the minutes of January 7, 2025 as amended.*

*Voting: eight ayes; one abstention from Mr. Allen, motion carried.*

## **XI. COMMITTEE REPORTS**

### **i. Budget Liaison**

Ms. Alley reported the meeting was well attended with lots of public comment. She thinks Mr. Vanderhoof did a good job with the line by line items he thought we could take off and she thinks it was about \$5,000 or so that they voted on. There were probably 25-30 items and then we voted on article 5, and article 6 did not pass and the budget overall was passed. Mr. Lavoie questioned when Ms. Alley said it was well attended; he is assuming there was a good amount of public there. Ms. Alley confirmed yes. Mr. Lavoie added we’ve been seeing a lot of stuff online on social media from people some for and some against and it’s at both ends of the extremes. He was wondering what the audience was like and if there were both there too. Ms. Alley confirms some anger and then some calmness, some more reasoning she would say but both sides like you see on Facebook. It was noted it is almost like Facebook was there.

## **XII. PUBLIC COMMENTS**

The public comment section of the agenda was read.

Mr. Jonathan Vanderhoof, Lyndeborough, spoke, that after the Business Administrator’s Report, he had a question regarding what she was talking about with adding funds to the budget that would be offset by revenues. He asked if they are the expenses that are covered by the grants that we had a big huge long discussion about last November and December regarding putting those expenses in the budget and offsetting them with grants. Ms. LaPlante responded yes.

Mr. Bill Crouse, Lyndeborough spoke regarding the SRO conversation, he is 50/50, he doesn’t like the idea but if it were to happen, 100% of its value is based on who is hired. He thinks that the stress on that point and where that decision gets made and by who is paramount to anything else. He doesn’t think someone fresh out of the academy should be put into that position. There should be some serious training and maybe a requirement. He is sure there are lots of rules around it but who is in that position has more to do with its positive effect than anything else.

Superintendent called out all the phone numbers and names joined in the meeting asking if they wanted to comment.

Ms. Mary Golding spoke that earlier she wanted to say thank you to the person who shall not be named for bringing recognition of the town budgets to light. Policy Princess is amazing, she knows her policies inside and out and up and down. Ms. Lavallee you are amazing, you research constantly, its just wow. Thank you so much for all that you do for that. As well as all of you on the Board, you all have families you have jobs. She thanked Ms. Cloutier-Cabral and Ms. Anzalone for researching the SRO and getting all that information. She is a hard no on that; we have seen a lot of presence from the police force. She also sees a lot on Facebook and

thinks people don't understand budgets and doesn't think that they would realize that the SRO in order to sustain it has to be part of the school board operating budget every year. Plus Wilton has to have a larger part of that. With all the complaints about the taxes, it's a great idea but she is not really sure that she is behind it and also the Budget Committee was not behind it as well but let's see. The tennis courts, it was a bad investment. Now we have to keep up with those and it ends up being in the budget. She thanked again the budget member who she fondly called motion man for going line by line and cutting over \$5,000 in the budget. He did a great job and lastly she wanted to say she was able to attend some basketball games at WLC. The girls MS are tough little nuggets. They fight hard it was an exciting game. She thinks that if you go and sit in those bleachers and cheer them on it really helps to support them and its such a great community event so do that and have a wonderful evening. Thank you for all you do.

### **XIII. SCHOOL BOARD MEMBER COMMENTS**

Ms. Alley commented that she wanted to reiterate that she does think putting the SRO in front of the town is important especially with 60% wanting it. She doesn't think that it is the best financially, especially right now and this year.

Ms. Foss commented that she does her best to keep informed in terms of what is on Facebook and doesn't say very much unless she can be helpful but if there is one thing that she feels really concerned about it's when people come on and post that they think as a Board and administration that we need an outside audit. The reason that that is concerning to her is because when she listens to the things that our business administrator comes in with every meeting we have in terms of how organized she is, highly competent, and she is honest. It kills her when people drop a comment like that on Facebook as though there is no oversight at all. I would just say you should say thank you to our business administrator. She is highly competent. She knows what she is doing. She has no problems whatsoever with our budget in terms of it being truthful, honest, ethical and whatever else you need.

Ms. Cloutier-Cabral spoke, as a Board; we do a lot of research. We look into things and we bring forward the things that we look into for the public to learn about and then to make their decisions about. She has really appreciated being a part of that process and is looking forward to that coming up again. It is an offer every year to the communities for what they want and that is true again for this year. Whatever you all decide is what we're going to do. She respects that, appreciates all the participation the feedback, and just thanks you for having her for the last 6 years. She has 1-2 more meetings to go and is looking forward to a big end. Thank you.

Ms. Lavallee thanked everyone during the budget process, she thanked the Budget Committee and wanted to point out that the change in the warrant article was one that Mr. Vanderhoof did discuss last year and asked us for and wanted to recognize him for pointing that out. She also wanted to reiterate what Ms. Foss said, since she has been on the Board, she has had 3 or 4 different business administrators sit in that position. She will say that although there were some that may have gotten us our information faster at times, it was often riddled with mistakes and she thoroughly recognizes the benefit she is to our district and how thorough she is and she appreciates that she takes the time to make sure that the information she presents is accurate as possible. She wanted to thank everybody for that. In regard to the SRO, as she said before, she really appreciates the hard work that you all put into the SRO and she does see the value in that position. The only reason at this time she did not recommend it is because she is concerned about the dollar amount and would hate for us to be having to look at taking things out of our budget next year when we're building FY 27 because we are trying to push that in. It is just a matter of balancing what she thinks are the priorities at this time and what our towns can handle in regards to the taxes. She thanked everyone.

Mr. Lavoie spoke regarding all the stuff we see on Facebook. We see that there's a lot of people that might be confused about the budget. He thinks it's really important for us as a Board when we run into those types of people because we do talk to people in person or online and they have questions for us that we really make sure they understand that the budget that we're trying to pass and appropriate sums for this year was passed last year by the same people that were sitting in the room with us. When we explained everything to them, we were very honest about it and it was an overwhelming, about 90% vote, from everyone in that room that said yes, let's pay these teachers. He thinks that most of our money in the school and our budget when going toward academics and is probably a good spend. It's an easy argument not to win but to express to somebody who may have some skepticism how were spending our money. When you run into those people just educate them nicely and let them know that this is stuff that we voted on last year that we are paying for now. Other than that, the SRO that everyone is discussing, he thinks it is going to be a 50/50 vote just like it pretty much was here and is going to be up to the same people that were sitting in the audience whether they want to pay for it or not. He thinks we are doing the right thing by letting them vote on it.

Ms. Anzalone thanked Mr. Crouse because she thought she completely missed something when they said it was offered to the 9<sup>th</sup> graders and she has a 9<sup>th</sup> grader and a junior that's going. She thought she had not realized they offered it to the 9<sup>th</sup> grade but they didn't. Thank you for clarifying. Regarding the SRO, she wants to make sure and it is very important to her when we do the presentation that we're very thorough in talking about this and it's not a new cadet out of the academy. It is someone that has specific training for this. She definitely agrees and she spoke with an SRO when she was looking into this and he told her you don't want someone that is brand new. We need to pick the right person and want to be sure as we look to hire someone we do something like we do with the Principal and bring in the whole community with board members and staff on it and make sure everyone is involved in that process. The Budget Committee meeting, you guys did a great job last week. She listened and it was like both sides but you guys did a great job and Mr. Vanderhoof was amazing going line by line trying to find areas that we could cut it down for the taxpayers. People have to remember from what she has experienced on the Board and before she was on the

Board is it all depends who shows up that day how things go. If you want to make sure your voice is heard, you have to show up the day of the meeting and ask your questions and vote. Finally when it comes to Facebook she will be honest, she tries not to read it too much just because there is a lot of information on it, which she often finds is not accurate. We have a great thing here. When she got on the Board, she was not necessarily pleased but the administration we have now is great. She has seen a complete 180 and the kids are happier, the teachers are happier, everyone is happier and she thinks the kids are thriving and a lot of opportunities for our school to grow and she encourages people to come to the meetings and see what's going on in our schools.

Mr. Zavgren spoke about the budget, there is a process and then there is a result. To reinforce what Mr. Lavoie said, he thinks the budget supports the teachers and thinks supporting the teachers is of paramount importance. Forty years ago he worked as a teacher and he quickly figured out he could clean swimming pools and roof houses, stock shelves and make far more money than he could as a teacher and so he quit. Fortunately, now he can teach as a hobby. He enjoys teaching and does a lot of it. For professional teachers, he wants them to know that he supports them very much. If he were philosopher king, which he is not, but if he were, he would give every teacher a raise. He thinks that is crucial. As far as the result we got is adequate, he thinks it is good. The process for getting there, you need to allow people to express their feelings. There are people that feel that the budget is too high and he is not sure what evidence they have that says it is too high, he is not sure they are comparing it to other things. He means when people say things like the budget is too high he wonders what you are comparing it to and what are the factors that go into making it appear to be too high. What are the all the elements. What are you really thinking about. During the budget meeting there were people that were very anxious to trim the budget. There were 30 motions made to trim the budget, which resulted in \$4,800 in reductions of the budget. He looked at that in comparison to the amount of the budget, it comes out to .03%, and he figured out how many people are there in these towns and what does a donut cost. That shaving of the budget boils down to 1 donut for every person in the two towns. He is not trying to trivialize that he is just saying that the act of trimming the budget was a cathartic process he thinks. There were some people that were at that meeting who thought; wow finally somebody's listening to me when I am complaining about how high my taxes are so he thinks there is value in that.

Mr. Allen echoed much of what everybody else said. He is very pleased with administration and the staff here. Ms. LaPlante does a great job. Ms. Fowler is the unsung hero behind the scenes that makes everything work. It's amazing the hours of night and on weekends that she answers my emails that I don't expect her to answer until work hours. She is always on the job. He spoke about the 3-standout teachers over the last couple of weeks; he gave a shout-out to Mr. Wiley, Ms. Norton, and Ms. Hall. They always are going above and beyond. He appreciates what they do and he appreciates the reports his kids bring home even when they come home to tell me they got in trouble by one of them. He appreciates it and appreciates what Mr. Vanderhoof did. He thinks when people say the budget is too high, it doesn't necessarily have to be dollar amount, did we take a dollar from the taxpayers that we didn't have to and if we can shave \$500 here and \$1,000 there he thinks that is a good exercise we should go through every year just to make sure we're using tier money prudently and giving our teachers and our students the best. He appreciates Ms. Lavallee who always knows the policies inside and out. He appreciates everybody. He appreciates getting through the budget season reasonably unscathed and our job really is to answer our constituents, the public's questions and help them with explaining it and justify why we do what we do.

Chairman Golding informed the group tomorrow is the first day for you to declare your intention to run for School Board or Budget Committee. If anybody out there thinks they can have one of these seats and understands what the gig is about, he would like to inform you that this is not what you think it is. It's tough. Everybody up here can tell you it's tough but if you think you have what it takes get out and put your name out there. Let your voice be heard.

#### **XIV. NON-PUBLIC SESSION RSA 91-A: 3 II (A) (C)**

*A MOTION was made by Ms. Lavallee and SECONDED by Mr. Allen to enter Non-Public Session to review the non-public minutes, RSA 91-A: 3 II (A) (C) at 7:31pm.*

*Voting: via roll call vote, all aye, motion carried.*

#### **RETURN TO PUBLIC SESSION**

The Board entered public session at 7:46pm.

*A MOTION was made to seal the non-public session minutes RSA 91-A: 3 II (A) (C) by Ms. Lavallee and SECONDED by Ms. Foss.*

*Voting: all aye, motion carried.*

#### **XV. ADJOURNMENT**

*A MOTION was made by Mr. Lavoie and SECONDED by Ms. Anzalone to adjourn the Board meeting at 7:46pm.*

*Voting: all aye, motion carried.*

*Respectfully submitted,  
Kristina Fowler*



***Wilton-Lyndeborough Cooperative School District***  
***School Administrative Unit #63***

192 Forest Road Lyndeborough, NH 03082  
603-732-9227

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Peter Weaver  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Kristie LaPlante  
Business Administrator

TO: Dayseanne Martinez  
FROM: Peter Weaver  
DATE: January 17, 2025  
RE: Resignation

In accordance with Policy GCQC:

“A resignation by a licensed employee who is under contract to the school should be submitted to the Superintendent. Said resignation of a licensed employee may take effect on a date approved by the Superintendent acting as agent of the School Board.

I am in receipt of your email dated July 17, 2025 in which you resign your position as ABA Therapist.

Wilton-Lyndeborough Cooperative School District provides a safe and educational environment that promotes student exploration, critical thinking and responsible citizenship.



***Wilton-Lyndeborough Cooperative School District***  
***School Administrative Unit #63***

192 Forest Road Lyndeborough, NH 03082  
603-732-9227

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Peter Weaver  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Kristie LaPlante  
Business Administrator

TO: Hayley Rascoe  
FROM: Peter Weaver  
DATE: January 24, 2025  
RE: Resignation

In accordance with Policy GCQC:

“A resignation by a licensed employee who is under contract to the school should be submitted to the Superintendent. Said resignation of a licensed employee may take effect on a date approved by the Superintendent acting as agent of the School Board.

I am in receipt of your letter dated January 21, 2025 that you intend to resign your position as ABA Therapist effective February 4, 2025.

Wilton-Lyndeborough Cooperative School District provides a safe and educational environment that promotes student exploration, critical thinking and responsible citizenship.



***Wilton-Lyndeborough Cooperative School District***  
***School Administrative Unit #63***

192 Forest Road Lyndeborough, NH 03082  
603-732-9227

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Peter Weaver  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Kristie LaPlante  
Business Administrator

TO: Laura Bujak  
FROM: Peter Weaver  
DATE: February 4, 2025  
RE: Resignation/Retirement

In accordance with Policy GCQC:

“A resignation by a licensed employee who is under contract to the school should be submitted to the Superintendent. Said resignation of a licensed employee may take effect on a date approved by the Superintendent acting as agent of the School Board.

I am in receipt of your email dated October 18, 2024 that you intend to retire from your position as a MS English Teacher effective at the end of this current school year.

Wilton-Lyndeborough Cooperative School District provides a safe and educational environment that promotes student exploration, critical thinking and responsible citizenship.