

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

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

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

TO: The WLC School Board and Budget Committee
FROM: Bryan Lane
DATE: 2/7/20
RE: Items in the budget with the greatest effect on the budget.

A request was made to identify the major factors for increases in the 2020-21 budget. Line #'s refer to lines in the final budget listed on the District website

Below are the lines that are creating increases that are not due to movement of accounts within the budget:

Line 5	Teacher salaries- FRES	\$ 31,249	Change in personnel
Line 35	Business Services Wages	\$ 30,837	Brought on half time position
Line 41	SAU Performance Incentives	\$ 24,363	New positions for ABA therapists/business +2.5%
	School Psychologist	\$ 70,000	Offset by decrease of \$26,000 in lines 1109-1111
Lines 50-54	Substitute teacher salaries	\$ 40,000	Account has been overspent due to long term substitutes in the past.
Lines 58-61	SPED Aide Salaries	\$ 84,727	New staff to meet needs of Special needs students ABA therapists and LNA
Lines 87-90	SPED tutors summer	\$ 21,115	Increased cost for required summer program
Lines 91-148	Medical Insurance	\$147,791	Increased cost in medical insurance for staff
Lines 149-201	Dental Insurance	\$ 13,921	Increased cost in dental insurance
Lines 320-401	FICA/Social Security	\$ 24,288	Increased cost for FICA/Social Security
Lines 403-485	Retirement	\$ 44,833	Increased cost for NHRS benefit
Lines 827-829	Replacement equipment	\$ 10,000	Repairs to doors at WLC middle school
Line 817	Fuel	\$ 7,974	Estimated increase in propane
Line 933	Professional Services	\$ 15,000	Superintendent's search
Line 941	District legal services	\$ 12,000	Two contracts and other services for 2020-21
Lines 996-1005	New and replacement technology	\$ 23,358	Replacement programs and new equipment
Lines 1041-1045	Tech. contracted services	\$ 10,000	Funds to meet new state mandates for technology
Line 1090	SPED contracted summer svc	\$ 10,815	Estimated cost for summer special education svc.
Line 1122-1124	Speech/Language Cont. Svc.	\$102,500	Increased need for services
Lines 1131-1139	Cont. Svc. OT/PT/Reading	\$151,000	Increased need for services
Sub-total		\$844,602	

Below are the lines that are reductions in the budget not due to movement of accounts.

Line 3-4	Teacher Salaries- MS/HS	-\$ 152,337	Change in personnel
Line 8-10	SPED teacher salaries	-\$ 17,000	Change in personnel
Line 792-796	Repairs and Maintenance	-\$ 15,407	Reduced need
Line 810-814	Electricity	-\$ 13,755	Reduction in rate, 3-year contract
Line 979-980	Principal on Debt	-\$ 304,592	Retirement of capital project
Lines 1109-1111	Assoc. Psych. Cont Svc.	-\$ 26,000	Position was hired full time
Sub-total		-\$ 529,091	

NET TOTAL INCREASE \$ 315,511