

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

													Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual	
FUNCTION		OBJECT	Source	Description		FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
1	04	1100	112	02	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
2	04	1100	112	02	Teacher Salaries-MS	\$626,340	\$587,806	\$604,580	\$559,145	\$590,000	\$590,000	Review of staff allocations	30,855	5.52%	-\$14,580	-2.48%
3	04	1100	211	02	Medical Insurance-MS	\$85,215	\$111,572	\$100,707	\$84,576	\$77,000	\$77,000	Estimate 5% increase based on 10/1 Enrollment	(7,576)	-8.96%	-\$23,707	-21.25%
4	04	1100	211	02	Medical Insurance-MS plan changes	\$0	\$0	\$0	\$22,872	\$23,500	\$23,500	District wide allowance for plan changes at MS	628	2.75%	\$23,500	...
5	04	1100	212	02	Dental Insurance-MS	\$8,580	\$8,365	\$8,453	\$6,235	\$5,900	\$5,900	Estimate 5% increase based on 10/1 enrollment	(335)	-5.37%	-\$2,553	-30.53%
6	04	1100	213	02	Life Insurance-MS	\$957	\$978	\$754	\$602	\$750	\$750	Estimate based on 10/2021 staffing	148	24.68%	-\$4	-0.42%
7	04	1100	214	02	Disability Insurance-MS	\$961	\$1,275	\$1,122	\$1,243	\$1,100	\$1,100	Estimate based on 10/2021 staffing	(143)	-11.51%	-\$22	-1.69%
8	04	1100	220	02	Social Security-MS	\$46,771	\$45,363	\$44,907	\$42,774	\$46,500	\$46,500	Includes FICA on wages and value of insurance buyback	3,726	8.71%	\$1,593	3.51%
9	04	1100	232	02	Teacher Retirement-MS	\$11,226	\$98,619	\$108,562	\$117,532	\$126,100	\$126,100	Equals salary time .2102	8,568	7.29%	\$17,538	17.78%
10	04	1100	250	02	Unemployment-MS	\$0	\$1,086	\$1,279	\$1,845	\$1,920	\$1,920	Estimate based on 10/2021 staffing	75	4.07%	\$641	59.03%
11	04	1100	260	02	Workers' Compensation-MS	\$1,683	\$2,769	\$1,956	\$1,798	\$1,650	\$1,650	Estimate based on 10/2021 staffing	(148)	-8.23%	-\$306	-11.05%
12	04	1100	430	02	Repairs & Maintenance Services-MS	\$468	\$1,620	\$451	\$1,845	\$2,205	\$2,205	Pottery wheels, IA equipment, mountain bikes, microscopes/balances. Increase for FY 23 based on deferred repairs/maintenance due to COVID	360	19.51%	\$1,754	108.28%
13	04	1100	610	02	T Computer Supplies - MS TECH	\$94	\$2,644	\$1,063	\$2,776	\$2,000	\$2,000	Line item used for supplies. Reduction for FY 23 because we have replaced a lot of older equipment.	(776)	-27.95%	\$937	35.43%
												FY 23 budget based on: projector bulbs ~\$400 headphones ~\$350, cables ~\$200, raceway ~150, speakers ~\$200, adapters ~\$200, tools ~\$200, labels ~\$50, etc ~\$150 replacement parts ~\$100				
14	04	1100	610	02	General Supplies/Paper/Tests-MS	\$10,239	\$16,330	\$14,098	\$17,750	\$19,660	\$19,660	"Big Ideas" math workbooks for grades 6,7,8 \$2025 increase	1,910	10.76%	\$5,562	34.06%
15	04	1100	641	02	Books & Other Printed Media-MS	\$2,336	\$3,437	\$2,810	\$6,816	\$1,544	\$1,544	Music selections, ELA novels	(5,272)	-77.35%	-\$1,266	-36.83%
16	04	1100	650	02	T Computer Software - MS TECH	\$3,768	\$2,689	\$3,635	\$5,294	\$10,600	\$10,600	MicroSoft Licensing \$400 NearPod \$995 iXL \$2723 ms ScreenCastify \$900 PLTW Gateway Participation \$450 Book Creator \$120 School Noteflight \$70 Solidprofessorcad \$1,125 for 15 seats Gizmo \$2195	5,306	100.23%	\$6,965	259.03%
												Iready \$1,540 - Replaces Renaissance products ("STAR 360")				
17	04	1100	650	02	Computer Software-MS	\$2,818	\$5,891	\$4,360	\$3,621	\$1	\$1	Now included in "T" line	(3,620)	-99.97%	-\$4,359	-74.00%
18	04	1100	731	02	T New Equipment - MS TECH	\$0	\$585	\$680	\$675	\$395	\$395	Wyebot wireless analyzers. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase	(280)	-41.48%	-\$285	-48.63%
19	04	1100	731	02	New Equipment-MS	\$1,158	\$2,773	\$2,183	\$2,932	\$4,261	\$4,261	Video equipment, robotics, PE, Tech Ed and Music	1,329	45.33%	\$2,078	74.95%
20	04	1100	734	02	T New Computers - MS TECH	\$0	\$1,000	\$0	\$16,000	\$16,000	\$16,000	50 Chromebooks for grade 6 @ \$250/ea, Management Licenses @ \$35/ea, Chromebook cases @ 35/ea	-	0.00%	\$16,000	1600.00%
21	04	1100	735	02	T Replace Equipment - MS TECH	\$1,102	\$12,114	\$3,019	\$13,000	\$8,200	\$8,200	UPS. Eligible for 60% E-Rate Reimbursement. Line item budgeted at 40% of cost with an estimated 25% increase	(4,800)	-36.92%	\$5,181	42.77%
												4 teacher laptops&docks (\$8,000)				
22	04	1100	735	02	Replacement Equipment-MS	\$821	\$1,000	\$392	\$3,000	\$945	\$945	Tech Ed and Music	(2,055)	-68.50%	\$553	55.34%
23	04	1100	737	02	Replacement Furn & Fixt- MS	\$2,000	\$0	\$0	\$1,733	\$1,800	\$1,800	Classroom desks & chairs	67	3.87%	\$1,800	...
24	04	1100	112	03	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
25	04	1100	112	03	Teacher Salaries-HS	\$896,681	\$872,735	\$798,866	\$838,990	\$840,500	\$840,500	Review of staff allocations	1,510	0.18%	\$41,634	...
26	04	1100	211	03	Medical Insurance- HS plan changes	\$0	\$0	\$0	\$22,872	\$23,500	\$23,500	District wide allowance for plan changes at HS	628	2.75%	\$23,500	#DIV/0!
27	04	1100	211	03	Medical Insurance-HS	\$132,840	\$151,525	\$111,326	\$133,716	\$123,000	\$123,000	Estimate 5% increase based on 10/2021 staffing and appropriate staff allocations	(10,716)	-8.01%	\$11,674	7.70%
28	04	1100	212	03	Dental Insurance-HS	\$13,115	\$12,180	\$9,135	\$10,544	\$7,900	\$7,900	Estimate 5% increase based on 10/2021 staffing and appropriate staff allocations	(2,644)	-25.08%	-\$1,235	-10.14%
29	04	1100	213	03	Life Insurance-HS	\$995	\$1,466	\$1,060	\$1,524	\$1,200	\$1,200	Estimate based on 10/2021 staffing	(324)	-21.26%	\$140	9.53%
30	04	1100	214	03	Disability Insurance-HS	\$1,321	\$1,882	\$1,665	\$1,935	\$1,750	\$1,750	Estimate based on 10/2021 staffing	(185)	-9.58%	\$85	4.52%
31	04	1100	220	03	Social Security-HS	\$66,321	\$67,147	\$59,357	\$64,182	\$66,020	\$66,020	Includes FICA on wages and value of insurance buyback	1,838	2.86%	\$6,663	9.92%
32	04	1100	232	03	Teacher Retirement-HS	\$159,969	\$148,476	\$141,286	\$176,356	\$170,800	\$170,800	Equals salary time .2102	(5,556)	-3.15%	\$29,514	19.88%
33	04	1100	250	03	Unemployment-HS	\$0	\$1,430	\$1,533	\$2,768	\$2,750	\$2,750		(18)	-0.65%	\$1,217	85.13%
34	04	1100	260	03	Workers' Compensation-HS	\$2,537	\$4,084	\$2,569	\$4,304	\$2,500	\$2,500		(1,804)	-41.91%	-\$69	-1.69%
35	04	1100	430	03	Repairs & Maintenance Services-HS	\$77	\$1,980	\$551	\$2,255	\$2,695	\$2,695	Pottery wheels, IA equipment, mountain bikes, microscopes/balances. Increase for FY 23 based on deferred repairs/maintenance due to COVID	440	19.51%	\$2,144	108.28%
36	04	1100	610	03	T Computer Supplies - HS TECH	\$423	\$3,571	\$1,108	\$3,750	\$2,400	\$2,400	Line item used for supplies. Reduction for FY 23 because we have replaced a lot of older equipment. FY 23 Budget based on bulbs, batteries, headphones, speakers, etc.	(1,350)	-36.00%	\$1,292	36.19%

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37	04	1100	610	03		General Supplies/Paper/Tests-HS		\$14,922	\$22,400	\$19,145	\$22,400	\$23,637	\$23,637	Spanish class now needs supplies not software, \$635 increase		1,237	5.52%	\$4,492	20.06%
38	04	1100	641	03		Books & Other Printed Media-HS		\$5,218	\$9,780	\$8,301	\$3,649	\$3,397	\$3,397	ELA replacements, Choral selections		(252)	-6.91%	-\$4,904	-50.14%
														MicroSoft Licensing \$500 Adobe \$2,700 NearPod \$1,215 ScreenCastify \$1,100 PLTW Gateway Participation \$550 Python Coding \$1,000 Goformative \$408 Locorobo precalc \$1,000					
	04	1100	650	03	T	Computer Software - HS TECH		\$2,827	\$6,091	\$4,153	\$9,074	\$8,600	\$8,600	Student television \$100		(474)	-5.22%	\$4,447	73.00%
39																			
40	04	1100	650	03		Computer Software-HS		\$5,826	\$3,345	\$955	\$7,080	\$1	\$1			(7,079)	-99.99%	-\$954	-28.51%
														Wyebot wireless analyzers. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase		(430)	-52.12%	-\$436	-60.91%
41	04	1100	731	03	T	New Equipment - HS TECH		\$0	\$715	\$831	\$825	\$395	\$395	Video equipment, robotics, PE, Tech Ed and Music		(696)	-10.38%	\$1,786	29.81%
42	04	1100	731	03		New Equipment-HS		\$3,236	\$5,989	\$4,220	\$6,702	\$6,006	\$6,006	50 Chromebooks for grade 9 @ \$250, 50 Management Licenses @ \$35/ea, 50 Chromebook cases @ \$35/ea					
														2 Workstations for Engineering/animation class; estimating \$2,000 for high-end desktop		6,800	42.50%	\$22,800	165.82%
43	04	1100	734	03	T	New Computers - HS TECH		\$0	\$13,750	\$0	\$16,000	\$22,800	\$22,800	UPS. Eligible for 60% E-Rate Reimbursement. Line item budgeted at 40% of cost with an estimated 25% increase		(6,600)	-50.77%	\$5,666	46.77%
														3 teacher laptops & docks (\$6,000)		(1,442)	-48.07%	\$1,079	107.94%
44	04	1100	735	03	T	Replace Equipment - HS TECH		\$605	\$12,114	\$734	\$13,000	\$6,400	\$6,400	Calculators, hot plate, Tech Ed and Music		82	3.87%	\$2,200	...
45	04	1100	735	03		Replacement Equipment-HS		\$1,005	\$1,000	\$479	\$3,000	\$1,558	\$1,558	Classroom desks & chairs		(19,999)	-100.00%	\$1	...
46	04	1100	737	03		Replacement Furn & Fixt- HS		\$2,000	\$0	\$0	\$2,118	\$2,200	\$2,200	Has been grant funded in previous years					
47	04	1100	112	11		SUMMER ACADEMY- FRES		\$0	\$0	\$0	\$20,000	\$1	\$1	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)		(3,250)	-23.77%	\$10,425	...
														Review of staff allocations		42,605	4.16%	\$128,355	12.96%
48	04	1100	112	11		Wage Allowance for staffing changes		\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	District wide allowance for plan changes at FRES		628	2.75%	\$23,500	...
49	04	1100	112	11		Teacher Salaries-FRES		\$966,191	\$990,040	\$938,355	\$1,024,105	\$1,066,710	\$1,066,710						
50	04	1100	211	11		Medical Insurance- FRES plan changes		\$0	\$0	\$0	\$22,872	\$23,500	\$23,500						
														Estimate 5% increase based on 10/2021 staffing and appropriate staff allocations		19,603	8.56%	\$25,507	8.76%
51	04	1100	211	11		Medical Insurance-FRES		\$258,953	\$291,068	\$222,993	\$228,897	\$248,500	\$248,500						
														Estimate 5% increase based on 10/2021 staffing and appropriate staff allocations		555	2.98%	\$1,694	7.33%
52	04	1100	212	11		Dental Insurance-FRES		\$23,040	\$23,122	\$17,506	\$18,645	\$19,200	\$19,200			(502)	-29.49%	\$144	8.58%
53	04	1100	213	11		Life Insurance-FRES		\$979	\$1,675	\$1,056	\$1,702	\$1,200	\$1,200			(222)	-10.46%	\$133	6.18%
54	04	1100	214	11		Disability Insurance-FRES		\$1,328	\$2,145	\$1,768	\$2,122	\$1,900	\$1,900			5,066	6.47%	\$14,607	19.19%
55	04	1100	220	11		Social Security-FRES		\$69,625	\$76,121	\$68,793	\$78,334	\$83,400	\$83,400			(2,067)	-0.96%	\$53,178	30.07%
56	04	1100	232	11		Teacher Retirement-FRES		\$160,769	\$176,850	\$160,022	\$215,267	\$213,200	\$213,200			71	2.10%	\$1,606	128.48%
57	04	1100	250	11		Unemployment-FRES		\$0	\$1,250	\$1,844	\$3,379	\$3,450	\$3,450			(37)	-1.23%	-\$39	-0.87%
58	04	1100	260	11		Workers' Compensation-FRES		\$2,568	\$4,553	\$3,014	\$3,012	\$2,975	\$2,975			(35)	-18.92%	\$150	81.08%
59	04	1100	430	11		Repairs & Maintenance Services-FRES		\$843	\$185	\$0	\$185	\$150	\$150	Line item used for supplies. FY 23 Budget based on bulbs, batteries, headphones, speakers, etc.		(397)	-16.56%	-\$44	-1.93%
														\$100 per student @ 232 students		700	3.11%	\$5,765	32.03%
60	04	1100	610	11	T	Computer Supplies - FRES TECH		\$477	\$2,283	\$2,044	\$2,397	\$2,000	\$2,000	Science (PLTW), decodable text for reading, 3 classroom libraries		338	1.62%	-\$696	-3.00%
61	04	1100	610	11		General Supplies/Paper/Tests-FRES		\$18,253	\$18,000	\$17,435	\$22,500	\$23,200	\$23,200	MicroSoft Licensing \$600 IXL \$5,000 PLTW Gateway Participation \$1,000 Learning A-Z \$2,950 Reading A-Z \$1,350 Raz-Kids \$150 ScreenCastify \$2,000 Iready \$1,500 - Replaces Renaissance ("STAR 360")		12,032	477.84%	\$5,944	49.53%
62	04	1100	641	11		Books & Other Printed Media-FRES		\$14,662	\$23,210	\$21,875	\$20,841	\$21,179	\$21,179	Included in "T" line item		(10,646)	-99.99%	-\$9,502	-89.23%
														Wyebot wireless analyzers. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase		(712)	-47.47%	\$788	...
														Sensory hallways (2)		210	7.52%	\$381	14.13%
63	04	1100	650	11	T	Computer Software - FRES TECH		\$9,582	\$12,000	\$8,606	\$2,518	\$14,550	\$14,550	100 Chromebooks for grade 2/3 @ \$250; Management Licenses @ \$35/ea		16,000	100.00%	\$32,000	16000.00%
64	04	1100	650	11		Computer Software-FRES		\$2,720	\$10,648	\$9,503	\$10,647	\$1	\$1						
														Wyebot wireless analyzers. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase		(712)	-47.47%	\$788	...
65	04	1100	731	11	T	New Equipment- FRES TECH		\$0	\$0	\$0	\$1,500	\$788	\$788	Sensory hallways (2)		210	7.52%	\$381	14.13%
66	04	1100	731	11		New Equipment-FRES		\$2,319	\$2,693	\$2,619	\$2,790	\$3,000	\$3,000						
67	04	1100	734	11	T	New Computers - FRES TECH		\$0	\$200	\$0	\$16,000	\$32,000	\$32,000	100 Chromebooks for grade 2/3 @ \$250; Management Licenses @ \$35/ea		16,000	100.00%	\$32,000	16000.00%

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68	04	1100	735	11	T	Replace Equipment - FRES TECH	\$1,086	\$13,680	\$9,049	\$14,364	\$23,450	45 student Chromebooks @ \$250/ea; Management Licenses @ \$35/ea Headphones (\$125) UPS. Eligible for 60% E-Rate Reimbursement. Expense has been budgeted at 40% of cost with an estimated 25% increase					
69	04	1100	735	11		Replacement Equipment-FRES	\$4,757	\$1,000	\$913	\$9,760	\$2,119	\$2,119	5 teacher laptops & docks (\$10,000)	9,086	63.26%	\$14,401	105.27%
70	04	1100	810	11		Dues/Memberships-FRES	\$1,246	\$623	\$129	\$1,246	\$457	\$457	chairs for grade 1, 2 bookcases, flexible seating rack	(7,642)	-78.29%	\$1,206	120.60%
71	04	1100	112	12		Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	Spelling Bee, National Geographic Bee, Planbook for all teachers	(789)	-63.32%	\$328	52.65%
72	04	1100	112	12		Teacher Salaries-LCS	\$168,978	\$185,650	\$173,650	\$172,400	\$157,205	\$157,205	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
73	04	1100	211	12		Medical Insurance-LCS	\$38,534	\$40,235	\$45,434	\$46,873	\$35,575	\$35,575	Estimate 5% increase based on 10/1 Enrollment	(11,298)	-24.10%	-\$9,859	-24.50%
74	04	1100	211	12		Medical Insurance-LCS	\$0	\$0	\$0	\$0	\$12,500	\$12,500	District wide allowance for plan changes at LCS	12,500	...	\$12,500	...
75	04	1100	212	12		Dental Insurance-LCS	\$2,650	\$2,652	\$2,830	\$2,830	\$2,100	\$2,100	Estimate 5% increase based on 10/1 enrollment	(730)	-25.80%	-\$730	-27.53%
76	04	1100	213	12		Life Insurance-LCS	\$155	\$295	\$198	\$162	\$300	\$300		138	85.19%	\$102	34.58%
77	04	1100	214	12		Disability Insurance-LCS	\$220	\$377	\$347	\$398	\$400	\$400		2	0.50%	\$53	14.05%
78	04	1100	220	12		Social Security-LCS	\$12,288	\$14,585	\$12,447	\$12,188	\$12,825	\$12,825	Includes FICA on wages and value of insurance buyback	637	5.23%	\$378	2.59%
79	04	1100	232	12		Teacher Retirement-LCS	\$30,025	\$33,847	\$33,514	\$36,238	\$35,300	\$35,300	Equals salary times .2102	(938)	-2.59%	\$1,786	5.28%
80	04	1100	250	12		Unemployment-LCS	\$0	\$296	\$360	\$568	\$555	\$555		(13)	-2.29%	\$195	65.99%
81	04	1100	260	12		Workers' Compensation-LCS	\$505	\$874	\$559	\$554	\$535	\$535		(19)	-3.43%	-\$24	-2.70%
82	04	1100	610	12	T	Computer Supplies - LCS TECH	\$19	\$430	\$203	\$714	\$1,000	\$1,000	Line item used for supplies. FY 23 Budget based on bulbs, batteries, headphones, speakers, etc.	286	40.06%	\$797	185.25%
83	04	1100	610	12		General Supplies/Paper/Tests-LCS	\$3,236	\$3,600	\$3,434	\$4,800	\$5,670	\$5,670	2 K Classroom Materials \$1,321; Specials Materials (Art, PE, Music,Library) \$1,123	870	18.13%	\$2,236	62.12%
84	04	1100	641	12		Books & Other Printed Media-LCS	\$1,961	\$7,656	\$3,568	\$2,865	\$2,180	\$2,180	Foundations Consumables \$578; SAVVAS Math \$635; Let's Find Out Magazine \$367; MicroSoft Licensing \$200	(685)	-23.91%	-\$1,388	-18.13%
85	04	1100	650	12	T	Computer Software - LCS TECH	\$208	\$400	\$435	\$1,133	\$1,840	\$1,840	Raz-Kids \$140 Iready \$1,500 - Replaces Renaissance ("STAR 360")	707	62.40%	\$1,405	351.29%
86	04	1100	650	12		Computer Software-LCS	\$1,813	\$1,569	\$2,306	\$1,800	\$1	\$1	Now included in "T" line	(1,799)	-99.94%	-\$2,305	-146.90%
87	04	1100	733	12		New Furniture & Fixtures-LCS	\$139	\$0	\$0	\$746	\$205	\$205	K Classroom Play Table	(541)	-72.52%	\$205	...
88	04	1100	735	12		Replacement Equipment-LCS	\$1,379	\$1,000	\$919	\$500	\$1	\$1		(499)	-99.80%	-\$918	-91.76%
89	04	1100	737	12		Replacement Furn & Fixtures - LCS	\$560	\$2,858	\$2,714	\$2,858	\$575	\$575	Storage and display teaching cart	(2,283)	-79.88%	-\$2,139	-74.85%
90	04	1110	211	02		Medical Insurance-MS	\$3,277	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
91	04	1110	211	03		Medical Insurance-HS	\$4,004	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
92	04	1110	114	11		Teacher Aide Salaries-FRES	\$20,547	\$11,211	\$1,238	\$0	\$1	\$1		1	...	-\$1,237	-11.03%
93	04	1110	211	11		Medical Insurance-FRES	\$395	\$308	\$989	\$0	\$1	\$1		1	...	-\$988	-320.62%
94	04	1110	213	11		Life Insruance- FRES	\$70	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
95	04	1110	220	11		Social Security-FRES	\$1,565	\$858	\$95	\$0	\$1	\$1		1	...	-\$94	-10.92%
96	04	1110	250	11		Unemployment-FRES	\$0	\$103	\$0	\$103	\$1	\$1		(102)	-99.03%	\$1	0.97%
97	04	1110	260	11		Workers' Compensation-FRES	\$62	\$68	\$0	\$0	\$1	\$1		1	...	\$1	1.47%
98	04	1110	114	12		Teacher Aide Salaries-LCS	\$58,215	\$60,722	\$61,190	\$59,490	\$59,900	\$59,900	3 Classroom Aide's	410	0.69%	-\$1,290	-2.12%
99	04	1110	211	12		Medical Insurance-LCS	\$17,436	\$9,493	\$17,426	\$17,318	\$17,750	\$17,750	Estimate 5% increase	432	2.49%	\$324	3.41%
100	04	1110	212	12		Dental Insurance-LCS	\$972	\$1,607	\$0	\$564	\$1,200	\$1,200	Based on enrollment 10/1	636	112.77%	\$1,200	74.67%
101	04	1110	213	12		Life Insurance-LCS	\$115	\$107	\$108	\$162	\$165	\$165		3	1.85%	\$57	53.05%
102	04	1110	214	12		Disability Insurance-LCS	\$98	\$137	\$114	\$137	\$135	\$135		(2)	-1.46%	\$21	15.55%
103	04	1110	220	12		Social Security-LCS	\$4,259	\$4,645	\$4,509	\$858	\$4,590	\$4,590		3,732	434.97%	\$81	1.73%
104	04	1110	231	12		Teacher Adie Retirement-LCS	\$0	\$0	\$0	\$0	\$6,090	\$6,090	Line item needed to properly account for this expense	6,090	...	\$6,090	...
105	04	1110	250	12		Unemployment-LCS	\$2,352	\$203	\$167	\$203	\$195	\$195		(8)	-3.94%	\$28	13.69%
106	04	1110	260	12		Workers' Compensation-LCS	\$142	\$285	\$190	\$137	\$165	\$165		28	20.44%	-\$25	-8.92%
107	04	1120	114	02		Substitute Teacher Salaries-MS	\$47,758	\$30,000	\$28,116	\$30,000	\$30,000	\$30,000	Compensation for as-needed and long-term substitute staff	-	0.00%	\$1,884	6.28%
108	04	1120	220	02		Social Security-MS	\$1,094	\$2,295	\$2,135	\$2,295	\$2,295	\$2,295		-	0.00%	\$160	6.96%
109	04	1120	250	02		Unemployment-MS	\$0	\$145	\$107	\$145	\$95	\$95		(50)	-34.48%	-\$12	-7.94%
110	04	1120	260	02		Workers' Compensation-MS	\$35	\$141	\$109	\$141	\$85	\$85		(56)	-39.72%	-\$24	-16.94%
111	04	1120	114	03		Substitute Teacher Salaries-HS	\$9,445	\$30,000	\$25,840	\$30,000	\$30,000	\$30,000	Compensation for as-needed and long-term substitute staff	-	0.00%	\$4,160	13.87%
112	04	1120	220	03		Social Security-HS	\$720	\$2,295	\$2,025	\$2,295	\$2,295	\$2,295		-	0.00%	\$270	11.78%
113	04	1120	250	03		Unemployment-HS	\$0	\$145	\$103	\$145	\$95	\$95		(50)	-34.48%	-\$8	-5.19%
114	04	1120	260	03		Workers' Compensation-HS	\$19	\$141	\$104	\$141	\$85	\$85		(56)	-39.72%	-\$19	-13.31%
115	04	1120	114	11		Sub. Teacher Salaries-FRES	\$3,980	\$30,000	\$54,806	\$30,000	\$30,000	\$30,000	Compensation for as-needed and long-term substitute staff	-	0.00%	-\$24,806	-82.69%
116	04	1120	220	11		Social Security-FRES	\$219	\$2,295	\$4,190	\$2,295	\$2,295	\$2,295		-	0.00%	-\$1,895	-82.56%
117	04	1120	250	11		Unemployment-FRES	\$0	\$145	\$179	\$145	\$95	\$95		(50)	-34.48%	-\$84	-58.05%
118	04	1120	260	11		Workers' Compensation-FRES	\$5	\$141	\$165	\$141	\$85	\$85		(56)	-39.72%	-\$80	-56.70%
119	04	1120	114	12		Sub. Teacher Salaries-LCS	\$12,139	\$30,000	\$6,669	\$30,000	\$30,000	\$30,000	Compensation for as-needed and long-term substitute staff	-	0.00%	\$23,331	77.77%
120	04	1120	220	12		Social Security-LCS	\$929	\$2,295	\$510	\$2,295	\$2,295	\$2,295		-	0.00%	\$1,785	77.77%

Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to		
					FY 22 Budget		FY 21 Actual									
FUNCTION	OBJECT	Source	Description		FY20	Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
121	04	1120	250	12	Unemployment-LCS	\$0	\$145	\$22	\$145	\$95	\$95		(50)	-34.48%	\$73	50.30%
122	04	1120	260	12	Workers' Compensation-LCS	\$36	\$141	\$22	\$141	\$85	\$85		(56)	-39.72%	\$63	44.57%
123	04	1210	810	01	Medicaid Fees-SPED	\$3,976	\$7,000	\$5,471	\$7,000	\$7,000	\$7,000	Medicaid Claims Service Fee - % of total claims	-	0.00%	\$1,529	21.85%
124	04	1210	112	02	Special Education Teacher Salaries- MS	\$90,590	\$92,635	\$112,050	\$86,000	\$96,065	\$96,065	2 FTE	10,065	11.70%	-\$15,985	-17.26%
125	04	1210	211	02	Medical Insurance-MS	\$17,829	\$17,050	\$22,698	\$10,470	\$6,900	\$6,900	Estimate 5% increase based on 10/1 Enrollment	(3,570)	-34.10%	-\$15,798	-92.66%
126	04	1210	212	02	Dental Insurance-MS	\$2,717	\$2,722	\$2,822	\$2,058	\$265	\$265	Estimate 5% increase based on 10/1 Enrollment	(1,793)	-87.12%	-\$2,557	-93.94%
127	04	1210	213	02	Life Insurance-MS	\$147	\$158	\$156	\$158	\$140	\$140		(18)	-11.39%	-\$16	-10.17%
128	04	1210	214	02	Disability Insurance-MS	\$153	\$202	\$229	\$205	\$150	\$150		(55)	-26.83%	-\$79	-39.12%
129	04	1210	220	02	Social Security-MS	\$6,980	\$7,081	\$8,591	\$6,536	\$7,575	\$7,575	Salary *.0765 on wages and health insurance buyback	1,039	15.90%	-\$1,016	-14.34%
130	04	1210	232	02	Teacher Retirement-MS	\$16,048	\$16,476	\$23,766	\$18,077	\$20,195	\$20,195	Equals salary time .2102	2,118	11.72%	-\$3,571	-21.67%
131	04	1210	250	02	Unemployment-MS	\$0	\$203	\$202	\$283	\$310	\$310		27	9.54%	\$108	53.14%
132	04	1210	260	02	Workers' Compensation-MS	\$277	\$421	\$367	\$286	\$265	\$265		(21)	-7.34%	-\$102	-24.20%
133	04	1210	610	02	General Supplies/Paper/Tests-MS	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Test Protocol Replacement per IDEA required replacement	-	0.00%	\$0	0.00%
134	04	1210	641	02	Books & Other Printed Media-MS	\$698	\$1,850	\$1,819	\$1,500	\$1,500	\$1,500	Specialized Materials per IEPs including consumables	-	0.00%	-\$319	-17.22%
135	04	1210	650	02	Computer Software-MS	\$1,066	\$3,500	\$3,423	\$3,750	\$3,750	\$3,750	Student Software per IEPs including ACE, Edmark - 1 new student	-	0.00%	\$327	9.34%
136	04	1210	733	02	New Furniture & Fixtures-MS	\$0	\$1,000	\$0	\$500	\$500	\$500	Specialized equipent per IEPs	-	0.00%	\$500	50.00%
137	04	1210	734	02	SPED tech hardware- MS	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	Devices for identified student outside the grant	-	0.00%	\$1,000	...
138	04	1210	112	03	Special Education Teacher Salaries- HS	\$59,689	\$58,135	\$82,350	\$105,700	\$106,535	\$106,535	2 FTE	835	0.79%	\$24,185	41.60%
139	04	1210	211	03	Medical Insurance-HS	\$16,720	\$15,050	\$21,180	\$31,343	\$19,800	\$19,800	Estimate 5% increase based on 10/1 Enrollment	(11,543)	-36.83%	-\$1,380	-9.17%
140	04	1210	212	03	Dental Insurance-HS	\$1,270	\$1,274	\$1,442	\$2,058	\$1,300	\$1,300	Estimate 5% increase based on 10/1 Enrollment	(758)	-36.83%	-\$142	-11.16%
141	04	1210	213	03	Life Insurance-HS	\$85	\$99	\$104	\$108	\$190	\$190		82	75.93%	\$86	86.57%
142	04	1210	214	03	Disability Insurance-HS	\$92	\$127	\$161	\$246	\$245	\$245		(1)	-0.41%	\$84	66.37%
143	04	1210	220	03	Social Security-HS	\$4,291	\$4,448	\$5,984	\$8,033	\$8,235	\$8,235	Salary *.0765 on wages and value of health insurance buyback	202	2.51%	\$2,251	50.61%
144	04	1210	232	03	Teacher Retirement-HS	\$10,595	\$10,348	\$14,658	\$22,218	\$22,395	\$22,395	Equals salary time .2102	177	0.80%	\$7,737	74.76%
145	04	1210	250	03	Unemployment-HS	\$0	\$135	\$135	\$348	\$350	\$350		2	0.57%	\$215	159.24%
146	04	1210	260	03	Workers' Compensation-HS	\$179	\$265	\$265	\$339	\$295	\$295		(44)	-12.98%	\$30	11.46%
147	04	1210	610	03	General Supplies/Paper/Tests-HS	\$0	\$1,500	\$1,500	\$1,000	\$1,500	\$1,500	Test Protocol Replacement per IDEA required replacement	500	50.00%	\$0	0.01%
148	04	1210	641	03	Books & Other Printed Media-HS	\$222	\$700	\$687	\$500	\$500	\$500	Specialized Materials per IEPs, including consumables	-	0.00%	-\$187	-26.69%
149	04	1210	731	03	New Equipment-HS	\$0	\$750	\$720	\$500	\$500	\$500	Specialized equipment per IEPs	-	0.00%	-\$220	-29.37%
150	04	1210	734	03	SPED tech hardware- HS	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	Devices for identified student outside the grant	-	0.00%	\$1,000	...
151	04	1210	735	03	Replacement Equipment-HS	\$110	\$750	\$760	\$500	\$500	\$500	Replacement per IEPs	-	0.00%	-\$260	-34.61%
152	04	1210	112	11	Special Educ Teacher Salaries- FRES	\$142,838	\$146,750	\$155,269	\$147,900	\$160,725	\$160,725	3 FTE	12,825	8.67%	\$5,456	3.72%
153	04	1210	211	11	Medical Insurance-FRES	\$31,250	\$31,100	\$10,129	\$12,470	\$28,700	\$28,700	Estimate 5% increase based on 10/1 Enrollment	16,230	130.15%	\$18,571	59.71%
154	04	1210	212	11	Dental Insurance-FRES	\$2,311	\$2,316	\$651	\$564	\$1,500	\$1,500	Estimate 5% increase based on 10/1 Enrollment	936	165.96%	\$849	36.65%
155	04	1210	213	11	Life Insurance-FRES	\$239	\$251	\$198	\$251	\$200	\$200		(51)	-20.32%	\$2	0.80%
156	04	1210	214	11	Disability Insurance-FRES	\$275	\$322	\$317	\$322	\$320	\$320		(2)	-0.62%	\$3	0.78%
157	04	1210	220	11	Social Security-FRES	\$20,826	\$11,226	\$11,913	\$11,240	\$12,450	\$12,450	Salary *.0765 on wages and health insurance buyback	1,210	10.77%	\$537	4.79%
158	04	1210	232	11	Teacher Retirement-FRES	\$14,662	\$26,122	\$27,107	\$31,089	\$33,785	\$33,785	Equals salary time .2102	2,696	8.67%	\$6,678	25.56%
159	04	1210	250	11	Unemployment-FRES	\$0	\$203	\$418	\$488	\$520	\$520		32	6.56%	\$102	50.21%
160	04	1210	260	11	Workers' Compensation-FRES	\$432	\$669	\$506	\$475	\$445	\$445		(30)	-6.32%	-\$61	-9.10%
161	04	1210	610	11	General Supplies/Paper/Tests-FRES	\$466	\$2,500	\$1,914	\$2,000	\$2,500	\$2,500	Test Protocol Replacement per IDEA required replacement	500	25.00%	\$586	23.45%
162	04	1210	641	11	Books & Other Printed Media-FRES	\$0	\$1,700	\$1,696	\$1,300	\$1,300	\$1,300	Specialized Materials per IEPs, including consumables	-	0.00%	-\$396	-23.28%
163	04	1210	650	11	Computer Software-FRES	\$2,797	\$3,500	\$3,396	\$3,750	\$3,750	\$3,750	Student Software per IEPs including ACE, Edmark - 1 new student	-	0.00%	\$354	10.11%
164	04	1210	731	11	New Equipment-FRES	\$496	\$750	\$750	\$750	\$750	\$750	Specialized equipment per IEPs	-	0.00%	\$0	0.00%
165	04	1210	734	11	SPED tech hardware- FRES	\$0	\$0	\$0	\$1,200	\$1,200	\$1,200	Devices for identified student outside the grant	-	0.00%	\$1,200	...
166	04	1210	735	11	Replacement Equipment-FRES	\$0	\$750	\$918	\$500	\$500	\$500	Replacement per IEPs	-	0.00%	-\$418	-55.67%
167	04	1210	112	12	Special Education Teacher Salaries- LCS	\$37,800	\$38,000	\$39,200	\$38,000	\$49,500	\$49,500	1 FTE	11,500	30.26%	\$10,300	27.11%
168	04	1210	211	12	Medical Insurance-LCS	\$23,965	\$21,966	\$21,950	\$22,872	\$24,000	\$24,000	Estimate 5% increase based on 10/1 Enrollment	1,128	4.93%	\$2,050	9.33%
169	04	1210	212	12	Dental Insurance-LCS	\$1,677	\$1,681	\$1,493	\$1,538	\$1	\$1	Estimate 5% increase based on 10/1 Enrollment	(1,537)	-99.93%	-\$1,492	-88.78%
170	04	1210	213	12	Life Insurance-LCS	\$84	\$65	\$66	\$65	\$90	\$90		25	38.46%	\$24	36.92%
171	04	1210	214	12	Disability Insurance-LCS	\$80	\$84	\$80	\$84	\$85	\$85		1	1.19%	\$5	6.19%
172	04	1210	220	12	Social Security-LCS	\$6,675	\$2,908	\$2,682	\$2,888	\$3,785	\$3,785	Salary *.0765 on wages	897	31.06%	\$1,103	37.94%
173	04	1210	232	12	Teacher Retirement-LCS	\$1,961	\$6,764	\$8,799	\$8,988	\$10,405	\$10,405	Equals salary time .2102	1,417	15.77%	\$1,606	23.74%
174	04	1210	250	12	Unemployment-LCS	\$0	\$68	\$88	\$125	\$160	\$160		35	28.00%	\$72	106.38%
175	04	1210	260	12	Workers' Compensation-LCS	\$119	\$174	\$126	\$122	\$140	\$140		18	14.75%	\$14	8.02%
176	04	1210	610	12	General Supplies/Paper/Tests-LCS	\$488	\$900	\$707	\$500	\$500	\$500	Test Protocol Replacement per IDEA required replacement	-	0.00%	-\$207	-23.00%
177	04	1210	641	12	Books & Other Printed Media-LCS	\$151	\$600	\$599	\$300	\$400	\$400	Specialized Materials per IEPs including consumables	100	33.33%	-\$199	-33.17%
178	04	1210	650	12	Computer Software-LCS	\$1,872	\$2,500	\$2,460	\$2,500	\$2,500	\$2,500	Student Software per IEPs including ACE, Edmark	-	0.00%	\$40	1.60%
179	04	1210	731	12	New Equipment-LCS	\$0	\$750	\$594	\$750	\$750	\$750	Specialized Equip per IEPs	-	0.00%	\$156	20.80%
180	04	1210	734	12	SPED tech hardware- LCS	\$0	\$0	\$0	\$750	\$750	\$750	Devices for identified student outside the grant	-	0.00%	\$750	...
181	04	1211	114	02	SPED Aide Salaries-MS	\$130,447	\$95,926	\$124,927	\$90,180	\$108,150	\$108,150	Corrected staffing allocations (5 FTE plus half LNA)	17,970	19.93%	-\$16,777	-17.49%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to	
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	FY 22 Budget		FY 21 Actual		
											\$ Difference	% Difference	\$ Difference	% Difference	
182 04	1211	211 02	Medical Insurance-MS	\$35,065	\$30,443	\$34,347	\$24,675	\$48,000	\$48,000	Estimate based on 10/2021 staffing and 5% increase	23,325	94.53%	\$13,653	44.85%	
183 04	1211	212 02	Dental Insurance- MS	\$634	\$633	\$1,399	\$665	\$3,000	\$3,000	Estimate based on 10/2021 staffing and 5% increase	2,335	351.13%	\$1,601	252.88%	
184 04	1211	213 02	Life Insurance-MS	\$264	\$169	\$208	\$162	\$200	\$200	Corrected from Draft #1	38	23.46%	-\$8	-4.88%	
185 04	1211	214 02	Disability Insurance-MS	\$212	\$217	\$237	\$225	\$220	\$220		(5)	-2.43%	-\$17	-7.89%	
186 04	1211	220 02	Social Security-MS	\$9,428	\$7,338	\$9,015	\$6,854	\$8,600	\$8,600	Correction based on staffing allocations	1,746	25.47%	-\$415	-5.65%	
187 04	1211	231 02	SPED Aid Retirement-MS	\$0	\$0	\$0	\$0	\$2,335	\$2,335	Line item needed to properly account for this expense	2,335	...	\$2,335	...	
188 04	1211	250 02	Unemployment-MS	\$0	\$338	\$321	\$328	\$350	\$350		22	6.71%	\$29	8.71%	
189 04	1211	260 02	Workers' Compensation-MS	\$416	\$450	\$402	\$438	\$300	\$300		(138)	-31.51%	-\$102	-22.61%	
190 04	1211	114 03	SPED Aide Salaries-HS	\$88,888	\$104,981	\$73,098	\$119,842	\$76,650	\$76,650	Corrected staffing allocations (3 FTE plus half LNA)	(43,192)	-36.04%	\$3,552	3.38%	
191 04	1211	211 03	Medical Insurance-HS	\$1,860	\$5,100	\$2,825	\$19,855	\$27,400	\$27,400	Estimate based on FTE positions; not 10/1 actual	7,545	38.00%	\$24,575	481.86%	
192 04	1211	212 03	Dental Insurance-HS	\$634	\$0	\$0	\$1,129	\$3,050	\$3,050	Estimate based on FTE positions; not 10/1 actual	1,921	170.15%	\$3,050	...	
193 04	1211	213 03	Life Insurance-HS	\$183	\$185	\$128	\$162	\$150	\$150		(12)	-7.41%	\$22	12.05%	
194 04	1211	214 03	Disability Insurance-HS	\$217	\$237	\$139	\$237	\$150	\$150		(87)	-36.71%	\$11	4.83%	
195 04	1211	220 03	Social Security-HS	\$6,676	\$8,031	\$5,596	\$9,108	\$6,020	\$6,020	Equals salary times .076	(3,088)	-33.90%	\$424	5.28%	
196 04	1211	231 03	Employee Retirement	\$0	\$3,499	\$1,817	\$4,603	\$5,285	\$5,285	Equals .1406 of salary for those working 35 hours or more weekly	682	14.82%	\$3,468	99.11%	
197 04	1211	250 03	Unemployment-HS	\$0	\$338	\$185	\$345	\$245	\$245		(100)	-28.99%	\$60	17.79%	
198 04	1211	260 03	Workers' Compensation-HS	\$272	\$493	\$233	\$500	\$210	\$210		(290)	-58.00%	-\$23	-4.69%	
199 04	1211	114 11	SPED Aide Salaries-FRES	\$85,084	\$157,729	\$81,294	\$110,237	\$82,820	\$82,820	Corrected staffing allocations (4 FTE)	(27,417)	-24.87%	\$1,526	0.97%	
200 04	1211	211 11	Medical Insurance-FRES	\$18,211	\$42,102	\$19,426	\$11,821	\$20,650	\$20,650	Based on 10/2021 staffing and 5% estimated increase	8,829	74.69%	\$1,224	2.91%	
201 04	1211	212 11	Dental Insurance- FRES	\$34	\$3,223	\$564	\$564	\$590	\$590	Based on 10/2021 staffing and 5% estimated increase	26	4.61%	\$26	0.79%	
202 04	1211	213 11	Life Insurance-FRES	\$247	\$282	\$144	\$282	\$150	\$150		(132)	-46.81%	\$6	2.01%	
203 04	1211	214 11	Disability Insurance-FRES	\$121	\$398	\$151	\$398	\$155	\$155		(243)	-61.06%	\$4	1.12%	
204 04	1211	220 11	Social Security-FRES	\$5,501	\$12,025	\$5,404	\$8,378	\$6,490	\$6,490	Equals salary times .076	(1,888)	-22.54%	\$1,086	9.03%	
205 04	1211	231 11	Employee Retirement- FRES	\$0	\$3,499	\$0	\$4,604	\$1	\$1	Based on 10/2021 staffing there are no eligible employees for NHRS	(4,603)	-99.98%	\$1	0.03%	
206 04	1211	250 11	Unemployment-FRES	\$0	\$541	\$249	\$530	\$265	\$265		(265)	-50.00%	\$16	3.03%	
207 04	1211	260 11	Workers' Compensation-FRES	\$257	\$768	\$264	\$750	\$230	\$230		(520)	-69.33%	-\$34	-4.42%	
208 04	1211	114 12	SPED Aide Salaries-LCS	\$34,813	\$31,618	\$47,752	\$59,306	\$39,650	\$39,650	Corrected staffing allocations (2 FTE)	(19,656)	-33.14%	-\$8,102	-25.62%	
209 04	1211	211 12	Medical Insurance-LCS	\$366	\$1,550	\$5,798	\$6,816	\$7,750	\$7,750	Based on 10/2021 staffing and 5% estimated increase	934	13.70%	\$1,952	125.96%	
210 04	1211	212 12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$590	\$590	Line item needed to properly account for this expense	590	...	\$590	...	
211 04	1211	213 12	Life Insurance-LCS	\$23	\$56	\$66	\$65	\$55	\$55		(10)	-15.12%	-\$11	-18.93%	
212 04	1211	214 12	Disability Insurance-LCS	\$60	\$71	\$65	\$85	\$55	\$55		(30)	-35.29%	-\$10	-13.52%	
213 04	1211	220 12	Social Security-LCS	\$2,586	\$2,419	\$3,526	\$4,507	\$3,035	\$3,035	Equals salary times .076	(1,472)	-32.66%	-\$491	-20.31%	
214 04	1211	231 12	SPED Aid Retirement-LCS	\$0	\$0	\$0	\$0	\$2,700	\$2,700	Line item needed to properly account for this expense	2,700	...	\$2,700	...	
215 04	1211	250 12	Unemployment-LCS	\$0	\$135	\$155	\$139	\$130	\$130		(9)	-6.47%	-\$25	-18.37%	
216 04	1211	260 12	Workers' Compensation-LCS	\$104	\$148	\$154	\$154	\$110	\$110		(44)	-28.57%	-\$44	-29.39%	
217 04	1212	122 02	SPED Tutors - Summer-MS	\$8,148	\$10,650	\$20,984	\$15,650	\$19,500	\$19,500	Extended School Year Services for Special Needs students	3,850	24.60%	-\$1,484	-13.94%	
218 04	1212	220 02	Social Security-MS	\$623	\$815	\$1,605	\$1,189	\$1,495	\$1,495	Equals salary times .076	306	25.74%	-\$110	-13.54%	
219 04	1212	232 02	Teacher Retirement-MS	\$1,016	\$445	\$52	\$3,906	\$2,745	\$2,745	Equals .1406 of salary for those working 35 hours or more weekly	(1,161)	-29.72%	\$2,693	605.20%	
220 04	1212	250 02	Unemployment-MS	\$0	\$51	\$3	\$55	\$65	\$65		10	18.18%	\$62	122.08%	
221 04	1212	260 02	Workers' Compensation-MS	\$17	\$50	\$64	\$48	\$55	\$55		7	14.58%	-\$9	-17.22%	
222 04	1212	122 03	SPED Tutors - Summer-HS	\$0	\$2,500	\$291	\$4,727	\$9,500	\$9,500	Extended School Year Services for Special Needs students	4,773	100.97%	\$9,209	368.35%	
223 04	1212	220 03	Social Security-HS	\$0	\$191	\$22	\$359	\$730	\$730	Equals salary times .076	371	103.34%	\$708	370.53%	
224 04	1212	232 03	Teacher Retirement-HS	\$0	\$2,892	\$1,118	\$583	\$1,340	\$1,340	Equals .1406 of salary for those working 35 hours or more weekly	757	129.85%	\$222	7.66%	
225 04	1212	250 03	Unemployment-FRES	\$0	\$12	\$0	\$75	\$30	\$30		(45)	-60.00%	\$30	250.00%	
226 04	1212	250 03	Unemployment-HS	\$0	\$78	\$27	\$11	\$90	\$90		79	718.18%	\$63	80.38%	
227 04	1212	260 03	Workers' Compensation-HS	\$0	\$12	\$1	\$13	\$25	\$25		12	92.31%	\$24	200.50%	
228 04	1212	122 11	SPED Tutors - Summer-FRES	\$16,725	\$16,245	\$30,286	\$21,245	\$26,500	\$26,500	Extended School Year Services for Special Needs students	5,255	24.74%	-\$3,786	-23.30%	
229 04	1212	220 11	Social Security-FRES	\$1,279	\$1,243	\$2,159	\$1,615	\$2,030	\$2,030	Equals salary times .076	415	25.70%	-\$129	-10.38%	
230 04	1212	232 11	Employee Retirement-FRES	\$1,495	\$1,896	\$2,774	\$2,465	\$3,725	\$3,725	Equals .1406 of salary for those working 35 hours or more weekly	1,260	51.12%	\$951	50.18%	
231 04	1212	260 11	Workers' Compensation-FRES	\$42	\$76	\$80	\$65	\$85	\$85		20	30.77%	\$5	6.32%	
232 04	1212	323 11	SPED Summer Cont. Svs - FRES	\$0	\$10,815	\$8,919	\$18,456	\$18,840	\$18,840	Summer contracted service providers	384	2.08%	\$9,922	91.74%	
233 04	1212	122 12	SPED Tutors - Summer-LCS	\$3,720	\$3,720	\$6,941	\$7,720	\$12,700	\$12,700	Extended School Year Services for Special Needs students	4,980	64.51%	\$5,759	154.80%	
234 04	1212	220 12	Social Security-LCS	\$284	\$285	\$531	\$587	\$975	\$975	Equals salary times .076	388	66.10%	\$444	155.78%	
235 04	1212	232 12	Teacher Retirement-LCS	\$0	\$662	\$456	\$861	\$1,785	\$1,785	Equals .1406 of salary for those working 35 hours or more weekly	924	107.32%	\$1,329	200.76%	
236 04	1212	250 12	Unemployment-LCS	\$0	\$18	\$6	\$20	\$45	\$45		25	125.00%	\$39	215.39%	
237 04	1212	260 12	Workers' Compensation-LCS	\$11	\$17	\$22	\$80	\$35	\$35		(45)	-56.25%	\$13	74.65%	
238 04	1290	339 02	504 Special Programs-MS	\$1,440	\$1,500	\$12,497	\$1,500	\$1,500	\$1,500	504 Specialized Equipment including FM systems	-	0.00%	-\$10,997	-733.12%	
239 04	1290	610 02	504 Program Supplies - MS	\$787	\$500	\$0	\$500	\$500	\$500	504 supplies per 504 Plan and ADA requirements	-	0.00%	\$500	100.00%	
240 04	1290	339 03	504 Special Programs-HS	\$825	\$2,000	\$10,921	\$2,000	\$2,000	\$2,000	504 Specialized Equipment including FM systems	-	0.00%	-\$8,921	-446.03%	
241 04	1290	561 03	Public - In State Tuition-HS	\$158,482	\$135,000	\$130,941	\$135,000	\$135,000	\$135,000	Out of district Special Education tuition	-	0.00%	\$4,059	3.01%	
242 04	1290	564 03	Private In & Out of State Tuition-HS	\$143,898	\$243,300	\$66,758	\$238,300	\$208,200	\$208,200	Out of district Special Education tuition	(30,100)	-12.63%	\$141,442	58.13%	

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to		
FUNCTION		OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	FY 22 Budget		FY 21 Actual		
												\$ Difference	% Difference	\$ Difference	% Difference	
243	04	1290	610	03	504 Program Supplies - HS	\$962	\$500	\$0	\$500	\$500	\$500	504 supplies per 504 Plan and ADA requirements	-	0.00%	\$500	100.00%
244	04	1290	339	11	504 Special Programs-FRES	\$0	\$3,500	\$4,851	\$3,500	\$3,500	\$3,500	504 Specialized Equipment including FM systems	-	0.00%	-\$1,351	-38.61%
245	04	1290	564	11	Private In & Out of State Tuition-FRES	\$22,392	\$47,000	\$47,000	\$52,000	\$154,000	\$154,000	Out of district Special Education tuition	102,000	196.15%	\$107,000	227.66%
246	04	1290	610	11	504 Program Supplies - FRES	\$0	\$500	\$130	\$500	\$500	\$500	504 supplies per 504 Plan and ADA requirements	-	0.00%	\$370	74.00%
247	04	1290	610	12	504 Program Supplies - LCS	\$0	\$500	\$50	\$500	\$500	\$500	504 supplies per 504 Plan and ADA requirements	-	0.00%	\$450	90.00%
248	04	1290	731	12	504 Program Equipment - LCS	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	504 Specialized Equipment including FM systems	-	0.00%	\$1,000	100.00%
249	04	1390	561	03	Vocational Education Tuition-HS	\$10,004	\$10,000	\$10,227	\$15,000	\$13,000	\$13,000	Tuition for students attending CTE classes in other districts	(2,000)	-13.33%	\$2,773	27.73%
250	04	1390	591	03	Services Purchased/Private Sources-	\$0	\$250	\$0	\$200	\$1	\$1	2 HiSET tests	(199)	-99.50%	\$1	0.40%
251	04	1410	112	02	Co-Curricular Salaries - Academic-MS	\$9,002	\$11,560	\$8,359	\$11,560	\$11,560	\$11,560	Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$3,201	27.69%
252	04	1410	220	02	Social Security-MS	\$658	\$884	\$621	\$879	\$885	\$885		6	0.68%	\$264	29.86%
253	04	1410	232	02	Teacher Retirement-MS	\$1,530	\$2,058	\$1,416	\$4,186	\$2,430	\$2,430	Equals .2102 times salary for those working more than 35 hrs. /wk.	(1,756)	-41.95%	\$1,014	49.28%
254	04	1410	250	02	Unemployment-MS	\$0	\$56	\$26	\$56	\$40	\$40		(16)	-28.57%	\$14	24.52%
255	04	1410	260	02	Workers' Compensation-MS	\$27	\$54	\$27	\$54	\$30	\$30		(24)	-44.44%	\$3	5.81%
256	04	1410	610	02	General Supplies/Paper-MS	\$157	\$1,000	\$871	\$1,215	\$1,912	\$1,912	Drama scripts/royalties, Robotics, Musical Theater	697	57.37%	\$1,041	104.06%
257	04	1410	810	02	Dues & Fees-MS	\$287	\$716	\$344	\$3,758	\$2,255	\$2,255	Music festival, NHS/NJHS, HOBY, Robotics, Science Olympiad, Geo Bee	(1,503)	-39.99%	\$1,911	266.93%
258	04	1410	890	02	Miscellaneous-MS	\$0	\$220	\$204	\$248	\$248	\$248	Award paper, Geo Bee awards, NHS/NJHS	-	0.00%	\$44	20.02%
259	04	1410	112	03	Co-Curricular Salaries - Academic-HS	\$16,952	\$18,090	\$14,466	\$18,090	\$18,090	\$18,090	Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$3,624	20.03%
260	04	1410	220	03	Social Security-HS	\$1,240	\$1,384	\$1,158	\$1,375	\$1,385	\$1,385		10	0.73%	\$227	16.38%
261	04	1410	231	03	Employee Retirement-HS	\$2,829	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
262	04	1410	232	03	Teacher Retirement-HS	\$0	\$3,220	\$2,598	\$0	\$3,805	\$3,805	Equals .2102 times salary for those working more than 35 hrs. /wk.	3,805	...	\$1,207	37.48%
263	04	1410	250	03	Unemployment-HS	\$0	\$87	\$50	\$87	\$60	\$60		(27)	-31.03%	\$10	11.89%
264	04	1410	260	03	Workers' Compensation-HS	\$52	\$85	\$50	\$85	\$50	\$50		(35)	-41.18%	\$0	-0.45%
265	04	1410	610	03	General Supplies/Paper-HS	\$20	\$1,500	\$1,065	\$1,485	\$2,338	\$2,338	Drama scripts/royalties, Robotics, Musical Theater	853	57.44%	\$1,273	84.87%
266	04	1410	810	03	Dues & Fees-HS	\$1,048	\$1,718	\$420	\$2,874	\$2,755	\$2,755	Music festival, NHS/NJHS, HOBY, Robotics, Science Olympiad, Geo Bee	(119)	-4.14%	\$2,335	135.90%
267	04	1410	890	03	Miscellaneous-HS	\$0	\$330	\$249	\$302	\$302	\$302	Award paper, Geo Bee awards, NHS/NJHS	-	0.00%	\$53	15.97%
268	04	1410	112	11	Co-Curricular Salaries - Academic FRES	\$5,145	\$2,195	\$7,090	\$2,195	\$2,195	\$2,195	Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	-\$4,895	-223.01%
269	04	1410	220	11	Social Security- FRES	\$377	\$359	\$507	\$167	\$170	\$170		3	1.80%	-\$337	-93.87%
270	04	1410	231	11	Employee Retirement-FRES	\$675	\$0	\$0	\$2,675	\$1	\$1		(2,674)	-99.96%	\$1	...
271	04	1410	232	11	Teacher Retirement	\$100	\$836	\$1,262	\$1,087	\$460	\$460	Equals .2102 times salary for those working more than 35 hrs. /wk.	(627)	-57.68%	-\$802	-95.94%
272	04	1410	250	11	Unemployment Compensation	\$0	\$23	\$23	\$23	\$10	\$10		(13)	-56.52%	-\$13	-56.48%
273	04	1410	260	11	Workers' Compensation	\$15	\$22	\$23	\$22	\$5	\$5		(17)	-77.27%	-\$18	-80.91%
274	04	1420	112	02	Co-Curricular Salaries - Athletic-MS	\$13,135	\$17,791	\$16,771	\$17,791	\$17,791	\$17,791	Coaching Salaries; estimate based on FY22	-	0.00%	\$1,020	5.73%
275	04	1420	220	02	Social Security-MS	\$921	\$1,361	\$1,243	\$1,352	\$1,360	\$1,360		8	0.59%	\$117	8.63%
276	04	1420	232	02	Teacher Retirement-MS	\$1,516	\$1,242	\$1,802	\$1,615	\$3,740	\$3,740	Equals .2102 times salary for those working more than 35 hrs. /wk.	2,125	131.58%	\$1,938	156.02%
277	04	1420	250	02	Unemployment-MS	\$0	\$86	\$54	\$86	\$60	\$60		(26)	-30.23%	\$6	7.13%
278	04	1420	260	02	Workers' Compensation-MS	\$9	\$83	\$51	\$83	\$80	\$80		(3)	-3.61%	\$29	34.78%
279	04	1420	330	02	Contracted Services - MS	\$8,392	\$7,875	\$7,875	\$9,500	\$10,850	\$12,200	Contracted services for field maintenance (Jim Rines); Draft 3 update reflects actual contract value	2,700	28.42%	\$4,325	54.92%
280	04	1420	430	02	Repairs & Maintenance Services-MS	\$894	\$2,000	\$4,054	\$1,800	\$1,575	\$1,575	Field & fence maintenance, paint & lumber for out buildings	(225)	-12.50%	-\$2,479	-123.93%
281	04	1420	442	02	Rental of Equipment-MS	\$268	\$495	\$693	\$450	\$450	\$450	Portapotties	-	0.00%	-\$243	-49.07%
282	04	1420	591	02	Purchased Services/Private Sources-	\$4,716	\$10,698	\$5,750	\$9,390	\$10,761	\$10,761	Officials, police coverage, Family ID \$500	1,371	14.60%	\$5,011	46.84%
283	04	1420	610	02	General Supplies/Paper-MS	\$3,042	\$4,087	\$2,153	\$1,485	\$1,485	\$1,485	Med supplies, Awards, scorebooks, socks, hats	-	0.00%	-\$668	-16.35%
284	04	1420	735	02	Replacement Equipment-MS	\$4,090	\$0	\$0	\$2,396	\$5,631	\$5,631	Bats, bases, helmets, V soccer uniforms (\$1,200), Baseball/Softball pants (\$600), GV Basketball uniforms (\$750), trifold mats (\$600), STORAGE CONTAINER (\$8,000); Budgeted at 45% of total cost	3,235	135.02%	\$5,631	...
285	04	1420	810	02	Dues & Fees-MS	\$1,271	\$1,818	\$1,208	\$1,744	\$1,755	\$1,755	NHIAA, NHADA, Tri-County League, GSC, Coaches' associations	11	0.63%	\$547	30.07%
286	04	1420	890	02	Miscellaneous-MS	\$11	\$338	\$326	\$365	\$331	\$331	Dinner for scholar athletes, mileage for AD meetings, lodging for spring meeting, flowers for Senior night	(34)	-9.32%	\$5	1.56%
287	04	1420	112	03	Co-Curricular Salaries - Athletic-HS	\$19,495	\$33,887	\$31,353	\$33,887	\$33,887	\$33,887	Coaching Salaries; estimate based on FY22	-	0.00%	\$2,534	7.48%
288	04	1420	220	03	Social Security-HS	\$1,388	\$2,592	\$2,356	\$2,575	\$2,595	\$2,595		20	0.78%	\$239	9.21%
289	04	1420	232	03	Teacher Retirement-HS	\$2,116	\$1,517	\$1,981	\$1,972	\$7,120	\$7,120	Equals .2102 times salary for those working more than 35 hrs. /wk.	5,148	261.05%	\$5,139	338.75%
290	04	1420	250	03	Unemployment-HS	\$0	\$164	\$101	\$164	\$115	\$115		(49)	-29.88%	\$14	8.84%
291	04	1420	260	03	Workers' Compensation-HS	\$33	\$159	\$91	\$159	\$160	\$160		1	0.63%	\$69	43.55%
292	04	1420	330	03	Contracted Services - HS	\$10,798	\$9,625	\$9,625	\$11,000	\$12,650	\$14,300	Contracted services for field maintenance (Jim Rines); Draft 3 update reflects actual contract value	3,300	30.00%	\$4,675	48.57%
293	04	1420	430	03	Repairs & Maintenance Services-HS	\$1,092	\$1,000	\$4,954	\$2,200	\$1,925	\$1,925	Field & fence maintenance, paint & lumber for out buildings	(275)	-12.50%	-\$3,029	-302.94%
294	04	1420	442	03	Rental of Equipment-HS	\$328	\$605	\$847	\$550	\$550	\$550	Portapotties	-	0.00%	-\$297	-49.07%
295	04	1420	591	03	Purch. Services/Private Sources- HS	\$5,764	\$13,076	\$7,426	\$11,477	\$13,153	\$13,153	Officials, police coverage, Family ID \$500	1,676	14.60%	\$5,727	43.79%
296	04	1420	610	03	General Supplies/Paper-HS	\$3,516	\$4,936	\$2,632	\$1,710	\$1,710	\$1,710	Med supplies, Awards, scorebooks, socks, hats	-	0.00%	-\$922	-18.68%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual	
FUNCTION	OBJECT	Source	Description	FY20	Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
297	04	1420	735	03	Replacement Equipment-HS	\$5,000	\$0	\$0	\$2,629	\$6,894	Bats, bases, helmets, V soccer uniforms (\$1,200), Baseball/Softball pants (\$600), GV Basketball uniforms (\$750), trifold mats (\$600), STORAGE CONTAINER	4,265	162.23%	\$6,894	...
298	04	1420	810	03	Dues & Fees-HS	\$1,554	\$2,222	\$1,477	\$2,131	\$2,145	\$6,894 (\$8,000); Budgeted at 55% of total cost	14	0.66%	\$668	30.07%
299	04	1420	890	03	Miscellaneous-HS	\$13	\$413	\$403	\$445	\$404	NHIAA, NHADA, Tri-County League, GSC, Coaches' associations	(41)	-9.21%	\$1	0.34%
300	04	1490	610	02	Summer School Supplies - MS	\$0	\$500	\$0	\$500	\$500	Dinner for scholar athletes, mileage for AD meetings, lodging for spring meeting, flowers for Senior night	-	0.00%	\$500	100.00%
301	04	1490	810	02	Dues & Fees (Camp Fee)-MS	\$0	\$5,000	\$0	\$5,000	\$5,000	Summer school	-	0.00%	\$5,000	100.00%
302	04	1490	810	03	Dues & Fees (Camp Fee)-HS	\$0	\$0	\$0	\$0	\$5,000	Sixth grade Science Camp trip	5,000	...	\$5,000	...
303	04	2122	112	02	Guidance Salaries-MS	\$45,312	\$21,000	\$21,911	\$42,000	\$44,570	DC/US History HS field trip	2,570	6.12%	\$22,659	107.90%
304	04	2122	211	02	Medical Insurance-MS	\$9,639	\$10,984	\$389	\$8,628	\$7,800	1.0 School Counselor	(828)	-9.60%	\$7,411	67.47%
305	04	2122	212	02	Dental Insurance-MS	\$728	\$301	\$0	\$684	\$600	Estimate 5% increase based on 10/1 Enrollment	(84)	-12.28%	\$600	199.34%
306	04	2122	213	02	Life Insurance-MS	\$84	\$40	\$0	\$70	\$75	Estimate 5% increase based on 10/1 Enrollment	5	7.14%	\$75	187.50%
307	04	2122	214	02	Disability Insurance-MS	\$90	\$0	\$0	\$84	\$90		6	7.14%	\$90	...
308	04	2122	220	02	Social Security-MS	\$3,122	\$1,557	\$1,706	\$3,213	\$3,409		196	6.10%	\$1,703	109.38%
309	04	2122	232	02	Teacher Retirement-MS	\$7,651	\$0	\$0	\$8,828	\$9,370	Equals salary time .2102	542	6.14%	\$9,370	...
310	04	2122	250	02	Unemployment-MS	\$0	\$34	\$73	\$135	\$145		10	7.41%	\$72	212.62%
311	04	2122	260	02	Workers' Compensation-MS	\$1,029	\$34	\$72	\$132	\$125		(7)	-5.30%	\$53	156.76%
312	04	2122	321	02	Contracted Service-MS	\$0	\$135	\$0	\$135	\$135	Crisis Counseling	-	0.00%	\$135	100.00%
313	04	2122	323	02	Testing-MS	\$1,353	\$3,150	\$1,068	\$3,150	\$3,150	In-District academic testing	-	0.00%	\$2,082	66.09%
314	04	2122	591	02	Purchased Services/Private Sources- MS	\$0	\$0	\$0	\$0	\$1,125	Speaker for Red Ribbon Week/ Unity Day/ Safety before Prom	1,125	...	\$1,125	...
315	04	2122	610	02	General Supplies/Paper/Tests-MS	\$498	\$1,745	\$957	\$1,710	\$1,755	Gen Supplies -calendar, pencils, office supplies, Red Ribbon Week	45	2.63%	\$798	45.75%
316	04	2122	641	02	Books & Other Printed Media- MS	\$284	\$0	\$0	\$1,000	\$1	Counsleing pamphlets, media, etc.	(999)	-99.90%	\$1	...
317	04	2122	810	02	Dues & Fees-MS	\$154	\$0	\$0	\$338	\$338	ASCA and NHSCA MS Counselors Assoc.	-	0.00%	\$338	...
318	04	2122	112	03	Guidance Salaries-HS	\$77,595	\$80,611	\$80,139	\$79,857	\$84,295	1.0 School Counselor; Draft 2 adjustment based on additional days per contract	4,438	5.56%	\$4,156	5.16%
319	04	2122	211	03	Medical Insurance-HS	\$22,013	\$21,966	\$22,100	\$22,872	\$24,000	Estimate 5% increase based on 10/1 Enrollment	1,128	4.93%	\$1,900	8.65%
320	04	2122	212	03	Dental Insurance-HS	\$1,669	\$1,677	\$1,493	\$1,480	\$1,550	Estimate 5% increase based on 10/1 Enrollment	70	4.73%	\$57	3.38%
321	04	2122	213	03	Life Insurance-HS	\$78	\$101	\$66	\$54	\$70		16	29.63%	\$4	3.96%
322	04	2122	214	03	Disability Insurance-HS	\$102	\$129	\$123	\$135	\$135		-	0.00%	\$12	9.12%
323	04	2122	220	03	Social Security-HS	\$5,613	\$6,066	\$5,816	\$6,069	\$6,450		381	6.28%	\$634	10.45%
324	04	2122	232	03	Teacher Retirement-HS	\$13,819	\$14,115	\$15,861	\$16,786	\$17,720	Equals salary time .2102	934	5.56%	\$1,859	13.17%
325	04	2122	250	03	Unemployment-HS	\$0	\$167	\$114	\$263	\$270		7	2.66%	\$156	93.49%
326	04	2122	260	03	Workers' Compensation-HS	\$204	\$364	\$232	\$257	\$240		(17)	-6.61%	\$8	2.27%
327	04	2122	321	03	Contracted Service-HS	\$0	\$165	\$0	\$165	\$165	Crisis Counseling	-	0.00%	\$165	100.00%
328	04	2122	323	03	Testing-HS	\$1,287	\$3,850	\$1,857	\$3,850	\$3,850	In District academic testing	-	0.00%	\$1,994	51.78%
329	04	2122	591	03	Purchased Ser./Private Sources- HS	\$0	\$0	\$0	\$0	\$1,375	Speaker for Red Ribbon Week/ Unity Day/ Safety before Prom	1,375	...	\$1,375	...
330	04	2122	610	03	General Supplies/Paper/Tests-HS	\$710	\$2,130	\$1,168	\$2,090	\$2,145	Gen Supplies -calendar, pencils, office supplies, Red Ribbon Week	55	2.63%	\$977	45.88%
331	04	2122	810	03	Dues & Fees-HS	\$368	\$0	\$0	\$412	\$412	ASCA and NHSCA, HS Counselors Assoc.	-	0.00%	\$412	...
332	04	2122	112	11	Guidance Salaries-FRES	\$69,800	\$71,000	\$68,999	\$41,000	\$42,500	1.0 School Counselor	1,500	3.66%	-\$26,499	-37.32%
333	04	2122	211	11	Medical Insurance-FRES	\$16,419	\$16,269	\$10,745	\$2,000	\$2,000	Budget based on single plan (current plan is health insurance buy back)	-	0.00%	-\$8,745	-53.75%
334	04	2122	212	11	Dental Insurance-FRES	\$973	\$972	\$520	\$0	\$1	Based on current demographics	1	...	-\$519	-53.38%
335	04	2122	213	11	Life Insurance-FRES	\$78	\$123	\$47	\$54	\$40		(14)	-25.93%	-\$7	-5.64%
336	04	2122	214	11	Disability Insurance-FRES	\$125	\$157	\$75	\$168	\$50		(118)	-70.24%	-\$25	-15.94%
337	04	2122	220	11	Social Security-FRES	\$4,961	\$5,432	\$5,266	\$3,116	\$3,255	Salary *.0765 on wages and health insurance buyback	139	4.46%	-\$2,011	-37.01%
338	04	2122	232	11	Teacher Retirement-FRES	\$12,371	\$12,638	\$12,282	\$8,618	\$8,935	Equals salary time .2102	317	3.68%	-\$3,347	-26.48%
339	04	2122	250	11	Unemployment-FRES	\$0	\$68	\$96	\$173	\$140		(33)	-19.08%	\$44	64.72%
340	04	2122	260	11	Workers' Compensation-FRES	\$209	\$326	\$225	\$169	\$120		(49)	-28.99%	-\$105	-32.12%
341	04	2122	323	11	Testing-FRES	\$3,891	\$5,938	\$0	\$5,938	\$5,938	In-District academic testing	-	0.00%	\$5,938	100.00%
342	04	2122	610	11	General Supplies/Paper/Tests-FRES	\$0	\$311	\$278	\$250	\$250	General Supplies - calendar, pencils, office supplies	-	0.00%	-\$28	-8.96%
343	04	2122	641	11	Books & Other Printed Media- FRES	\$284	\$0	\$0	\$350	\$200	Counsleing pamphlets, media, etc.	(150)	-42.86%	\$200	...
344	04	2122	810	11	Dues & Fees- FRES	\$179	\$0	\$0	\$179	\$179	ASCA and NHSCA	-	0.00%	\$179	...
345	04	2122	323	12	Testing-LCS	\$1,080	\$100	\$0	\$1,750	\$1		(1,749)	-99.94%	\$1	1.00%
346	04	2129	114	02	Guidance Secretary Salary-MS	\$14,761	\$15,918	\$14,600	\$14,765	\$15,515	.45 FTE Middle School	751	5.08%	\$915	5.75%
347	04	2129	211	02	Medical Insurance-MS	\$10,230	\$11,022	\$7,358	\$7,624	\$8,005	Estimate 5% increase	381	5.00%	\$647	5.87%
348	04	2129	212	02	Dental Insurance-MS	\$754	\$754	\$392	\$390	\$410	Estimate 5% increase	20	5.13%	\$18	2.38%
349	04	2129	213	02	Life Insurance-MS	\$24	\$28	\$17	\$15	\$20		5	33.33%	\$3	9.25%
350	04	2129	214	02	Disability Insurance-MS	\$26	\$36	\$28	\$34	\$30		(4)	-11.76%	\$2	6.89%
351	04	2129	220	02	Social Security-MS	\$1,011	\$1,218	\$1,014	\$1,122	\$1,190	Equals salary times .076	68	6.06%	\$176	14.47%
352	04	2129	231	02	Employee Retirement-MS	\$1,647	\$1,778	\$1,631	\$2,076	\$2,185	Equals .1406 times salary for those working more than 35 hrs. /wk.	109	5.25%	\$554	31.17%
353	04	2129	250	02	Unemployment-MS	\$0	\$68	\$30	\$64	\$50		(14)	-21.88%	\$20	30.12%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20	Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to	
												FY 22 Budget		FY 21 Actual	
												\$ Difference	% Difference	\$ Difference	% Difference
354	04	2129	260	02	Workers' Compensation-MS	\$46	\$75	\$47	\$73	\$40	\$40	(33)	-45.21%	-\$7	-9.24%
355	04	2129	114	03	Guidance Secretary Salary-HS	\$18,048	\$15,918	\$17,674	\$18,046	\$18,965	\$18,965	920	5.10%	\$1,291	8.11%
356	04	2129	211	03	Medical Insurance-HS	\$12,150	\$10,944	\$8,901	\$9,318	\$9,800	\$9,800	482	5.17%	\$899	8.22%
357	04	2129	212	03	Dental Insurance-HS	\$922	\$922	\$474	\$477	\$500	\$500	23	4.82%	\$26	2.78%
358	04	2129	213	03	Life Insurance-HS	\$19	\$28	\$21	\$19	\$35	\$35	16	84.21%	\$14	49.82%
359	04	2129	214	03	Disability Insurance-HS	\$33	\$36	\$33	\$41	\$38	\$38	(3)	-7.32%	\$5	12.94%
360	04	2129	220	03	Social Security-HS	\$1,236	\$1,218	\$1,227	\$1,371	\$1,450	\$1,450	79	5.76%	\$223	18.29%
361	04	2129	231	03	Employee Retirement-HS	\$2,014	\$1,778	\$1,974	\$2,537	\$2,670	\$2,670	133	5.24%	\$696	39.13%
362	04	2129	250	03	Unemployment-HS	\$0	\$68	\$35	\$70	\$65	\$65	(5)	-7.14%	\$30	43.41%
363	04	2129	260	03	Workers' Compensation-HS	\$72	\$75	\$57	\$77	\$50	\$50	(27)	-35.06%	-\$7	-9.07%
364	04	2134	112	02	Nurses Salary-MS	\$26,741	\$26,379	\$26,325	\$26,325	\$28,645	\$28,645	2,320	8.81%	\$2,320	8.79%
365	04	2134	211	02	Medical Insurance-MS	\$13,258	\$10,983	\$9,945	\$10,292	\$10,800	\$10,800	508	4.94%	\$855	7.78%
366	04	2134	212	02	Dental Insurance-MS	\$754	\$754	\$672	\$627	\$700	\$700	73	11.64%	\$28	3.71%
367	04	2134	213	02	Life Insurance-MS	\$38	\$46	\$30	\$24	\$35	\$35	11	44.03%	\$5	11.35%
368	04	2134	214	02	Disability Insurance-MS	\$56	\$59	\$55	\$61	\$60	\$60	(1)	-1.15%	\$5	8.07%
369	04	2134	220	02	Social Security-MS	\$2,071	\$2,014	\$1,793	\$2,001	\$2,190	\$2,190	189	9.45%	\$397	19.71%
370	04	2134	232	02	Teacher Retirement-MS	\$4,760	\$4,686	\$4,686	\$5,534	\$6,020	\$6,020	486	8.78%	\$1,334	28.47%
371	04	2134	250	02	Unemployment-MS	\$0	\$68	\$46	\$86	\$95	\$95	9	10.47%	\$49	71.74%
372	04	2134	260	02	Workers' Compensation-MS	\$86	\$122	\$85	\$122	\$80	\$80	(42)	-34.43%	-\$5	-3.89%
373	04	2134	323	02	Nurses Cont. Svs-MS	\$0	\$881	\$0	\$809	\$1	\$1	(808)	-99.88%	\$1	0.11%
374	04	2134	430	02	Repairs & Maintenance Services-MS	\$29	\$68	\$63	\$68	\$79	\$79	11	16.18%	\$16	23.53%
375	04	2134	610	02	General Supplies/Paper-MS	\$189	\$412	\$288	\$407	\$410	\$410	3	0.74%	\$122	29.53%
376	04	2134	650	02	T Computer Software - MS TECH	\$313	\$320	\$320	\$329	\$420	\$420	91	27.66%	\$100	31.25%
377	04	2134	810	02	Dues & Fees-MS	\$68	\$0	\$0	\$68	\$68	\$68	-	0.00%	\$68	...
378	04	2134	112	03	Nurses Salary-HS	\$32,683	\$32,175	\$32,175	\$32,175	\$35,010	\$35,010	2,835	8.81%	\$2,835	8.81%
379	04	2134	211	03	Medical Insurance-HS	\$14,163	\$10,983	\$12,155	\$12,580	\$13,200	\$13,200	620	4.93%	\$1,045	9.51%
380	04	2134	212	03	Dental Insurance-HS	\$922	\$922	\$821	\$821	\$860	\$860	39	4.75%	\$39	4.19%
381	04	2134	213	03	Life Insurance-HS	\$46	\$56	\$36	\$30	\$40	\$40	10	34.68%	\$4	6.75%
382	04	2134	214	03	Disability Insurance-HS	\$68	\$72	\$68	\$74	\$70	\$70	(4)	-5.63%	\$2	3.28%
383	04	2134	220	03	Social Security-HS	\$2,354	\$2,461	\$2,192	\$2,445	\$2,680	\$2,680	235	9.61%	\$488	19.84%
384	04	2134	232	03	Teacher Retirement-HS	\$5,653	\$5,727	\$5,727	\$6,763	\$7,360	\$7,360	597	8.83%	\$1,633	28.51%
385	04	2134	250	03	Unemployment-HS	\$0	\$68	\$57	\$106	\$115	\$115	9	8.49%	\$58	86.01%
386	04	2134	260	03	Workers' Compensation-HS	\$104	\$150	\$103	\$150	\$95	\$95	(55)	-36.67%	-\$8	-5.65%
387	04	2134	323	03	Nurses Cont. Svs-HS	\$0	\$881	\$0	\$988	\$1	\$1	(987)	-99.90%	\$1	0.11%
388	04	2134	430	03	Repairs & Maintenance Services-HS	\$36	\$83	\$77	\$83	\$96	\$96	13	15.66%	\$19	22.89%
389	04	2134	610	03	General Supplies/Paper-HS	\$153	\$508	\$352	\$498	\$500	\$500	2	0.40%	\$148	29.06%
390	04	2134	650	03	T Computer Software-HS	\$454	\$464	\$464	\$477	\$420	\$420	(57)	-11.95%	-\$44	-9.48%
391	04	2134	810	03	Dues & Fees-HS	\$91	\$0	\$0	\$83	\$83	\$83	-	0.00%	\$83	...
392	04	2134	112	11	Nurses Salary-FRES	\$63,550	\$65,139	\$54,500	\$54,500	\$50,250	\$50,250	(4,250)	-7.80%	-\$4,250	-6.52%
393	04	2134	211	11	Medical Insurance-FRES	\$26,744	\$21,966	\$18,442	\$19,060	\$24,000	\$24,000	4,940	25.92%	\$5,558	25.30%
394	04	2134	212	11	Dental Insurance-FRES	\$1,925	\$1,677	\$1,244	\$1,244	\$1	\$1	(1,243)	-99.92%	-\$1,243	-74.14%
395	04	2134	213	11	Life Insurance-FRES	\$0	\$112	\$60	\$54	\$75	\$75	21	38.89%	\$15	13.27%
396	04	2134	214	11	Disability Insurance-FRES	\$166	\$144	\$104	\$126	\$110	\$110	(16)	-13.03%	\$6	4.00%
397	04	2134	220	11	Social Security-FRES	\$4,464	\$4,984	\$3,822	\$4,142	\$3,845	\$3,845	(297)	-7.17%	\$23	0.46%
398	04	2134	232	11	Teacher Retirement-FRES	\$11,311	\$11,595	\$9,701	\$11,456	\$10,560	\$10,560	(896)	-7.82%	\$859	7.41%
399	04	2134	250	11	Unemployment-FRES	\$0	\$68	\$163	\$179	\$165	\$165	(14)	-7.82%	\$2	2.68%
400	04	2134	260	11	Workers' Compensation-FRES	\$191	\$298	\$175	\$298	\$140	\$140	(158)	-53.02%	-\$35	-11.86%
401	04	2134	323	11	Nurses Cont. Svs-FRES	\$3,045	\$1,764	\$0	\$1,797	\$1	\$1	(1,796)	-99.94%	\$1	0.06%
402	04	2134	430	11	Repairs & Maintenance Services-FRES	\$65	\$250	\$140	\$220	\$400	\$400	180	81.82%	\$260	104.00%
403	04	2134	610	11	General Supplies/Paper-FRES	\$775	\$1,200	\$1,046	\$1,145	\$690	\$690	(455)	-39.72%	-\$356	-29.68%
404	04	2134	650	11	T Computer Software -FRES TECH	\$303	\$671	\$666	\$691	\$420	\$420	(271)	-39.22%	-\$246	-36.62%
405	04	2134	731	11	New Equipment-FRES	\$0	\$0	\$0	\$123	\$239	\$239	116	94.96%	\$239	...
406	04	2134	810	11	Dues & Fees-FRES	\$165	\$0	\$2	\$150	\$125	\$125	(25)	-16.67%	\$123	...
407	04	2134	112	12	Nurses Salary-LCS	\$61,800	\$50,967	\$59,371	\$50,400	\$60,000	\$60,000	9,600	19.05%	\$629	1.23%
408	04	2134	211	12	Medical Insurance-LCS	\$8,284	\$8,135	\$16,379	\$16,941	\$17,800	\$17,800	859	5.07%	\$1,421	17.47%
409	04	2134	212	12	Dental Insurance-LCS	\$972	\$778	\$866	\$866	\$910	\$910	44	5.08%	\$44	5.60%
410	04	2134	213	12	Life Insurance-LCS	\$77	\$108	\$66	\$54	\$70	\$70	16	29.63%	\$4	3.70%
411	04	2134	214	12	Disability Insurance-LCS	\$83	\$139	\$106	\$118	\$110	\$110	(8)	-6.68%	\$4	2.99%
412	04	2134	220	12	Social Security-LCS	\$4,309	\$3,879	\$3,507	\$3,830	\$4,590	\$4,590	760	19.84%	\$1,083	27.93%
413	04	2134	232	12	Teacher Retirement-LCS	\$10,947	\$0	\$0	\$0	\$12,615	\$12,615	12,615	...	\$12,615	...
414	04	2134	250	12	Unemployment-LCS	\$0	\$68	\$79	\$166	\$175	\$175	9	5.42%	\$96	141.60%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20	Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to	
												FY 22 Budget		FY 21 Actual	
												\$ Difference	% Difference	\$ Difference	% Difference
415	04	2134	260	12	Workers' Compensation-LCS	\$184	\$289	\$162	\$289	\$170	\$170	(119)	-41.18%	\$8	2.76%
416	04	2134	323	12	Nurses Cont. Svs-LCS	\$728	\$1,764	\$371	\$1,797	\$1	\$1	(1,796)	-99.94%	-\$370	-20.98%
417	04	2134	430	12	Repairs & Maintenance Services-LCS	\$85	\$195	\$111	\$220	\$200	\$200	(20)	-9.09%	\$89	45.59%
418	04	2134	610	12	General Supplies/Paper-LCS	\$304	\$393	\$335	\$425	\$565	\$565	140	32.94%	\$230	58.62%
419	04	2134	650	12	T Computer Software - LCS TECH	\$303	\$144	\$144	\$148	\$420	\$420	272	183.78%	\$276	191.67%
420	04	2134	731	12		\$0	\$0	\$0	\$400	\$345	\$345	(55)	-13.75%	\$345	...
421	04	2134	735	12	Replacement Equipment-LCS	\$0	\$0	\$0	\$335	\$1	\$1	(334)	-99.70%	\$1	...
422	04	2134	810	12	Dues & Fees-LCS	\$150	\$0	\$0	\$150	\$150	\$150	-	0.00%	\$150	...
423	04	2140	112	01	School Psychologist	\$26,751	\$70,000	\$73,000	\$73,000	\$73,000	\$73,000	-	0.00%	\$0	0.00%
424	04	2140	211	01	Medical Insurance-Psych	\$117	\$21,966	\$21,950	\$22,872	\$23,000	\$23,000	128	0.56%	\$1,050	4.78%
425	04	2140	212	01	Dental Insurance-Psych	\$21,965	\$1,631	\$1,493	\$1,493	\$1,500	\$1,500	7	0.47%	\$7	0.41%
426	04	2140	213	01	Life Insurance-Psych	\$1,631	\$123	\$84	\$123	\$85	\$85	(38)	-30.89%	\$1	0.67%
427	04	2140	214	01	LTD Insurance-Psych	\$150	\$158	\$134	\$158	\$135	\$135	(23)	-14.56%	\$1	0.67%
428	04	2140	220	01	FICA Insurance-Psych	\$4,825	\$5,355	\$5,056	\$5,548	\$5,585	\$5,585	37	0.67%	\$529	9.88%
429	04	2140	231	01	Teacher Retirement	\$12,459	\$12,460	\$12,994	\$15,345	\$15,345	\$15,345	-	0.00%	\$2,351	18.87%
430	04	2140	250	01	Unemployment-Psych	\$0	\$68	\$84	\$68	\$85	\$85	17	25.00%	\$1	1.34%
431	04	2140	260	01	Workers' Comp-Psych	\$0	\$328	\$235	\$328	\$235	\$235	(93)	-28.35%	\$0	0.07%
432	04	2142	323	02	Psychological Testing Services-MS	\$3,471	\$5,000	\$4,841	\$6,250	\$6,500	\$6,500	250	4.00%	\$1,659	33.18%
433	04	2142	323	03	Psychological Testing Services-HS	\$880	\$5,000	\$4,400	\$6,250	\$6,500	\$6,500	250	4.00%	\$2,100	42.00%
434	04	2142	323	11	Psychological Testing Services-FRES	\$2,827	\$7,500	\$7,390	\$5,000	\$7,500	\$7,500	2,500	50.00%	\$110	1.47%
435	04	2142	610	11	General Supplies/Tests/Paper-FRES	\$0	\$0	\$0	\$260	\$260	\$260	-	0.00%	\$260	...
436	04	2142	323	12	Psychological Testing Services-LCS	\$194	\$2,500	\$1,760	\$2,500	\$2,750	\$2,750	250	10.00%	\$990	39.60%
437	04	2143	321	02	Associate Psychologist - Contracted-MS	\$0	\$0	\$0	\$0	\$0	\$0	-	...	\$0	...
438	04	2143	321	03	Associate Psychologist - Contracted-HS	\$0	\$0	\$0	\$0	\$0	\$0	-	...	\$0	...
439	04	2143	321	11	Assoc. Psychologist - Contracted-FRES	\$0	\$0	\$0	\$0	\$0	\$0	-	...	\$0	...
440	04	2143	610	11	General Supplies/Tests/Paper-FRES	\$0	\$255	\$255	\$0	\$255	\$255	255	...	\$0	0.00%
441	04	2143	321	12	Assoc. Psychologist - Contracted-FRES	\$0	\$0	\$0	\$0	\$0	\$0	-	...	\$0	...
442	04	2143	610	12	General Supplies/Tests/Paper-LCS	\$47	\$255	\$214	\$260	\$260	\$260	-	0.00%	\$46	17.95%
443	04	2149	112	01	BCBA Other Admin Salary-SPED	\$82,212	\$65,000	\$70,000	\$70,000	\$71,575	\$71,575	1,575	2.25%	\$1,575	2.42%
444	04	2149	211	01	Medical Insurance-SPED	\$23,782	\$22,741	\$21,950	\$22,872	\$24,000	\$24,000	1,128	4.93%	\$2,050	9.01%
445	04	2149	212	01	Dental Insurance- SPED	\$1,087	\$1,631	\$0	\$1,493	\$1	\$1	(1,492)	-99.93%	\$1	0.06%
446	04	2149	213	01	Life Insuracne- BCBA	\$120	\$139	\$50	\$56	\$55	\$55	(1)	-1.79%	\$6	3.96%
447	04	2149	214	01	Disability- BCBA	\$147	\$178	\$99	\$148	\$100	\$100	(48)	-32.43%	\$1	0.39%
448	04	2149	220	01	Social security - BCBA	\$6,069	\$4,980	\$5,060	\$5,320	\$5,490	\$5,490	170	3.20%	\$430	8.63%
449	04	2149	231	01	Employee retirement- BCBA	\$8,432	\$7,004	\$7,819	\$14,714	\$10,065	\$10,065	(4,649)	-31.60%	\$2,246	32.07%
450	04	2149	250	01	Unemployment - SPED	\$0	\$68	\$134	\$0	\$240	\$240	240	#DIV/0!	\$106	155.60%
451	04	2149	260	01	Workers' Compensation-SPED	\$224	\$371	\$225	\$360	\$195	\$195	(165)	-45.83%	-\$30	-8.11%
452	04	2149	114	02	ABA Therapist-MS	\$99,216	\$102,629	\$84,241	\$79,690	\$139,150	\$145,647	65,957	82.77%	\$61,406	59.83%
453	04	2149	211	02	Medical Insurance- MS	\$10,613	\$10,135	\$6,264	\$15,529	\$28,000	\$28,000	12,471	80.31%	\$21,736	214.47%
454	04	2149	212	02	Dental Insurance- MS	\$633	\$633	\$261	\$470	\$1,550	\$1,550	1,080	229.79%	\$1,289	203.59%
455	04	2149	213	02	Life Insurance- MS	\$131	\$181	\$103	\$87	\$200	\$200	113	128.62%	\$97	53.82%
456	04	2149	214	02	Disability Insurance- MS	\$156	\$232	\$117	\$171	\$210	\$210	39	22.81%	\$93	40.18%
457	04	2149	220	02	Social Security- MS-ABA	\$10	\$7,851	\$6,560	\$4,269	\$10,950	\$11,450	7,181	168.21%	\$4,890	62.28%
458	04	2149	231	02	Employee Retirement -MS/ABA	\$10,256	\$11,464	\$8,523	\$11,204	\$15,760	\$16,675	5,471	48.83%	\$8,152	71.11%
459	04	2149	250	02	Unemployment - MS	\$0	\$135	\$181	\$262	\$445	\$465	203	77.48%	\$284	210.53%
460	04	2149	260	02	Workers' Compensation-MS	\$309	\$482	\$273	\$256	\$385	\$400	144	56.25%	\$127	26.44%
461	04	2149	580	02	Travel/Conference - MS	\$150	\$500	\$255	\$500	\$500	\$500	-	0.00%	\$245	49.00%
462	04	2149	610	02	General Supplies - MS	\$473	\$1,250	\$1,157	\$1,000	\$1,000	\$1,000	-	0.00%	-\$157	-12.54%
463	04	2149	114	03	ABA Therapist- HS	\$0	\$0	\$0	\$56,175	\$34,680	\$37,425	(18,750)	-33.38%	\$37,425	...
464	04	2149	211	03	Medical Insurance HS	\$0	\$0	\$0	\$16,847	\$17,775	\$17,775	928	5.51%	\$17,775	...
465	04	2149	212	03	Dental Insurance- HS	\$0	\$0	\$0	\$1,281	\$910	\$910	(371)	-28.96%	\$910	...
466	04	2149	213	03	Life Insurance- HS	\$0	\$0	\$0	\$62	\$50	\$50	(12)	-18.78%	\$50	...
467	04	2149	214	03	Disability Insurance- HS	\$0	\$0	\$0	\$131	\$110	\$110	(21)	-16.03%	\$110	...
468	04	2149	220	03	Social security- HS- ABA	\$7,670	\$378	\$0	\$6,056	\$2,655	\$2,865	(3,191)	-52.69%	\$2,865	756.98%
469	04	2149	231	03	Employee Retirement -HS/ABA	\$0	\$0	\$0	\$7,898	\$4,875	\$5,260	(2,638)	-33.40%	\$5,260	...

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to		
FUNCTION		OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	FY 22 Budget		FY 21 Actual		
												\$ Difference	% Difference	\$ Difference	% Difference	
470	04	2149	250	03	Unemployment-HS	\$0	\$0	\$0	\$0	\$110	\$120	Draft 3 adjustment to reflect recent RBT certification	120	...	\$120	...
471	04	2149	260	03	Worker's Compensation-HS	\$0	\$0	\$0	\$0	\$95	\$105	Draft 3 adjustment to reflect recent RBT certification	105	...	\$105	...
472	04	2149	580	03	Travel/Conference - HS	\$0	\$500	\$414	\$500	\$500	\$500	Required PD for Recertification	-	0.00%	\$86	17.20%
473	04	2149	114	11	ABA Therapists-FRES	\$189,162	\$195,003	\$191,990	\$256,495	\$390,080	\$404,365	11 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 6 positions); Draft 3 adjustment to reflect recent RBT certifications	147,870	57.65%	\$212,375	108.91%
474	04	2149	211	11	Medical Insurance-FRES	\$51,651	\$71,456	\$66,573	\$65,917	\$110,800	\$110,800	Estimate 5% increase based on 10/1 Enrollment	44,883	68.09%	\$44,227	61.89%
475	04	2149	212	11	Dental Insurance- FRES	\$3,380	\$4,248	\$4,196	\$5,371	\$10,420	\$10,420	Estimate based on 10/2021 actual enrollment and 5% increase	5,049	94.00%	\$6,224	146.52%
476	04	2149	213	11	Life Insurance- FRES	\$162	\$347	\$194	\$247	\$400	\$400	ABA/RBT Rise staff	153	61.73%	\$206	59.46%
477	04	2149	214	11	Disability Insurance- FRES	\$244	\$441	\$344	\$520	\$800	\$800	ABA/RBT Rise staff	280	53.75%	\$456	103.32%
478	04	2149	220	11	Social security - FRES-ABA	\$14,044	\$14,918	\$13,789	\$19,494	\$29,995	\$31,090	Draft 3 adjustment to reflect recent RBT certification	11,596	59.48%	\$17,301	115.98%
479	04	2149	231	11	Employee Retirement - FRES	\$20,873	\$21,782	\$21,436	\$36,063	\$46,650	\$48,650	Draft 3 adjustment to reflect recent RBT certification	12,587	34.90%	\$27,214	124.94%
480	04	2149	250	11	Unemployment - FRES	\$0	\$406	\$426	\$846	\$1,250	\$1,295	Draft 3 adjustment to reflect recent RBT certification	449	53.07%	\$869	214.13%
481	04	2149	260	11	Workers' Compensation-FRES	\$490	\$873	\$595	\$824	\$1,075	\$1,115	Draft 3 adjustment to reflect recent RBT certification	291	35.32%	\$520	59.58%
482	04	2149	580	11	Travel/Conference - FRES	\$862	\$1,500	\$1,124	\$1,500	\$1,500	\$1,500	Required PD for Recertification	-	0.00%	\$376	25.07%
483	04	2149	610	11	General Supplies - FRES	\$344	\$1,250	\$801	\$1,500	\$1,500	\$1,500	General supplies	-	0.00%	\$699	55.89%
484	04	2149	114	12	ABA Therapist-LCS	\$184,118	\$207,721	\$206,314	\$84,789	\$27,675	\$29,990	1 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 1 position); Draft 3 adjustment due to recent RBT certification	(54,799)	-64.63%	-\$176,324	-84.89%
485	04	2149	211	12	Medical Insurance-LCS	\$37,755	\$52,985	\$36,702	\$16,847	\$2,000	\$2,000	Based on 10/1 Enrollment (1 health insurance buyback stipend)	(14,847)	-88.13%	-\$34,702	-65.49%
486	04	2149	212	12	Dental Insurance- LCS	\$4,463	\$4,810	\$4,905	\$3,351	\$1	\$1	Based on current enrollment (0)	(3,350)	-99.97%	-\$4,904	-101.95%
487	04	2149	213	12	Life Insurance-LCS	\$147	\$367	\$233	\$54	\$50	\$50	ABA/RBT Rise staff	(4)	-7.41%	-\$183	-49.84%
488	04	2149	214	12	Disability Insurance- LCS	\$170	\$469	\$323	\$106	\$75	\$75	ABA/RBT Rise staff	(31)	-28.94%	-\$248	-52.89%
489	04	2149	220	12	Social Security- ABA- LCS	\$13,709	\$15,891	\$15,332	\$6,444	\$2,270	\$2,450	Draft 3 adjustment to reflect recent RBT certification	(3,994)	-61.98%	-\$12,882	-81.07%
490	04	2149	231	12	Employee Retirement - LCS	\$11,712	\$21,251	\$23,168	\$11,921	\$3,900	\$4,215	Draft 3 adjustment to reflect recent RBT certification	(7,706)	-64.64%	-\$18,953	-89.19%
491	04	2149	250	12	Unemployment - LCS	\$0	\$406	\$545	\$279	\$90	\$95	Draft 3 adjustment to reflect recent RBT certification	(184)	-65.95%	-\$450	-110.74%
492	04	2149	260	12	Workers' Compensation-LCS	\$354	\$975	\$664	\$273	\$75	\$85	Draft 3 adjustment to reflect recent RBT certification	(188)	-68.86%	-\$579	-59.35%
493	04	2149	580	12	Travel/Conference - LCS	\$299	\$750	\$50	\$750	\$750	\$750	Required PD for Recertification	-	0.00%	\$700	93.33%
494	04	2149	610	12	General Supplies - LCS	\$279	\$1,500	\$1,073	\$1,500	\$1,500	\$1,500	General supplies	-	0.00%	\$427	28.48%
495	04	2152	321	02	S/L Pathologist - Contracted Servic	\$24,957	\$19,500	\$19,474	\$19,890	\$20,387	\$20,387	Contracted services for Special Needs students	497	2.50%	\$913	4.68%
496	04	2152	321	03	S/L Pathologist - Cont. Service- HS	\$9,014	\$12,500	\$15,487	\$12,750	\$13,069	\$13,069	Contracted services for Special Needs students	319	2.50%	-\$2,418	-19.34%
497	04	2152	321	11	S/L Pathologist - Cont. Svc. - FRES	\$55,111	\$70,500	\$71,727	\$71,910	\$73,708	\$73,708	Contracted services for Special Needs students	1,798	2.50%	\$1,981	2.81%
498	04	2152	610	11	S/L Path Genl Supplies/Paper-FRES	\$103	\$1,000	\$668	\$1,000	\$1,000	\$1,000	General supplies	-	0.00%	\$332	33.17%
499	04	2152	641	11	S/L Path Books & Print Media - FRES	\$0	\$750	\$495	\$750	\$750	\$750	General supplies	-	0.00%	\$255	34.05%
500	04	2152	321	12	S/L Pathologist - Contracted Servic	\$21,816	\$19,500	\$19,482	\$19,890	\$20,387	\$20,387	Contracted services for Special Needs students	497	2.50%	\$905	4.64%
501	04	2152	610	12	S/L Path Genl Supplies/Paper-LCS	\$102	\$750	\$490	\$750	\$750	\$750	General supplies	-	0.00%	\$260	34.64%
502	04	2153	323	02	Audiological Testing Services-MS	\$250	\$375	\$0	\$375	\$375	\$375	Contracted services for Special Needs students	-	0.00%	\$375	100.00%
503	04	2153	323	03	Audiological Testing Services-HS	\$250	\$375	\$0	\$375	\$375	\$375	Contracted services for Special Needs students	-	0.00%	\$375	100.00%
504	04	2153	323	11	Audiological Testing Services-FRES	\$500	\$500	\$0	\$500	\$500	\$500	Contracted services for Special Needs students	-	0.00%	\$500	100.00%
505	04	2162	323	02	P.T. Services Contracted-MS	\$5,281	\$6,500	\$4,964	\$6,630	\$6,796	\$6,796	Contracted services for Special Needs students	166	2.50%	\$1,832	28.18%
506	04	2162	323	11	P.T. Services Contracted-FRES	\$4,486	\$5,500	\$5,412	\$5,610	\$5,750	\$5,750	Contracted services for Special Needs students	140	2.50%	\$338	6.15%
507	04	2162	323	12	P.T. Services Contracted-LCS	\$4,116	\$7,500	\$6,120	\$7,650	\$7,841	\$7,841	Contracted services for Special Needs students	191	2.50%	\$1,722	22.95%
508	04	2163	321	02	O.T. Services Contracted-MS	\$12,218	\$15,000	\$14,996	\$15,300	\$15,683	\$15,683	Contracted services for Special Needs students	383	2.50%	\$687	4.58%
509	04	2163	321	11	O.T. Services Contracted-FRES	\$36,247	\$43,000	\$42,938	\$43,860	\$44,957	\$44,957	Contracted services for Special Needs students	1,097	2.50%	\$2,019	4.70%
510	04	2163	321	12	O.T. Services Contracted-LCS	\$15,249	\$17,500	\$17,497	\$17,850	\$18,296	\$18,296	Contracted services for Special Needs students	446	2.50%	\$799	4.56%
511	04	2190	321	02	Reading Spec Cont. Svs-MS	\$12,568	\$15,500	\$18,157	\$15,810	\$16,205	\$16,205	Contracted services for Special Needs students	395	2.50%	-\$1,952	-12.59%
512	04	2190	323	02	Other Student Support Services-MS	\$2,981	\$3,000	\$3,212	\$3,000	\$3,000	\$3,000	Funds for outside evaluations done at the request of parents	-	0.00%	-\$212	-7.06%
513	04	2190	321	03	Reading Spec Cont. Svs-HS	\$13,802	\$23,000	\$23,407	\$23,460	\$24,047	\$24,047	Contracted services for Special Needs students	587	2.50%	\$640	2.78%
514	04	2190	323	03	Other Student Support Services-HS	\$1,498	\$1,500	\$1,495	\$1,500	\$1,500	\$1,500	Funds for outside evaluations done at the request of parents	-	0.00%	\$5	0.31%
515	04	2190	321	11	Reading Spec Cont. Svs-FRES	\$15,756	\$17,500	\$16,498	\$17,850	\$18,296	\$18,296	Contracted services for Special Needs students	446	2.50%	\$1,798	10.27%
516	04	2190	323	11	Other Student Support Services-FRES	\$2,536	\$2,500	\$2,636	\$2,500	\$2,500	\$2,500	Funds for outside evaluations done at the request of parents	-	0.00%	-\$136	-5.43%
517	04	2190	323	12	Other Student Support Services-LCS	\$984	\$1,000	\$972	\$1,000	\$1,000	\$1,000	Funds for outside evaluations done at the request of parents	-	0.00%	\$28	2.82%
518	04	2210	240	02	Tuition Reimbursement-MS	\$1,763	\$4,500	\$4,187	\$4,500	\$4,500	\$4,500	Course reimbursment per WCLTA CBA	-	0.00%	\$313	6.95%
519	04	2210	290	02	Staff Development-teachers-MS	\$1,509	\$5,625	\$613	\$5,625	\$5,625	\$5,625	Per Collective Bargaining Agreement	-	0.00%	\$5,012	89.10%
520	04	2210	321	02	Alt 4 Certification - Contracted Svc. MS	\$450	\$0	\$0	\$450	\$450	\$450	Fee for mentor for Alternative Teaching Cetificate	-	0.00%	\$450	...
521	04	2210	240	03	Tuition Reimbursement-HS	\$2,161	\$5,500	\$5,118	\$5,500	\$5,500	\$5,500	Course reimbursment per WCLTA CBA	-	0.00%	\$382	6.95%
522	04	2210	290	03	Staff Development-teachers-HS	\$1,890	\$6,875	\$2,430	\$6,875	\$6,875	\$6,875	Per Collective Bargaining Agreement	-	0.00%	\$4,445	64.66%
523	04	2210	321	03	Alt 4 Certification - Contracted Svc. HS	\$550	\$0	\$0	\$550	\$550	\$550	Fee for mentor for Alternative Teaching Cetificate	-	0.00%	\$550	...
524	04	2210	240	11	Tuition Reimbursement-FRES	\$5,592	\$6,000	\$11,207	\$6,000	\$6,000	\$6,000	Course reimbursment per WCLTA CBA	-	0.00%	-\$5,207	-86.78%
525	04	2210	290	11	Staff Development-teachers-FRES	\$1,493	\$10,000	\$8,104	\$10,000	\$10,000	\$10,000	Per Collective Bargaining Agreement	-	0.00%	\$1,896	18.96%
526	04	2210	291	11	Staff Development-support-FRES	\$0	\$600	\$0	\$600	\$600	\$600	Per Collective Bargaining Agreement	-	0.00%	\$600	100.00%
527	04	2210	240	12	Tuition Reimbursement-LCS	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000	Course reimbursment per WCLTA CBA	-	0.00%	\$3,000	100.00%
528	04	2210	290	12	Staff Development-teachers-LCS	\$329	\$1,200	\$1,239	\$1,200	\$1,200	\$1,200	Per Collective Bargaining Agreement	-	0.00%	-\$39	-3.25%

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FUNCTION		OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	FY 22 Budget		FY 21 Actual		
													\$ Difference	% Difference	\$ Difference	% Difference
529	04	2210	291	12	Staff Development-support-LCS	\$419	\$1,000	\$0	\$1,000	\$1,000	\$1,000	Per Collective Bargaining Agreement	-	0.00%	\$1,000	100.00%
530	04	2212	110	01	Curriculum Coordinator Salaries	\$71,442	\$35,721	\$1,063	\$0	\$71,750	\$71,750	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	71,750	...	\$70,688	197.89%
531	04	2212	211	01	Medical Insurance - Curr. Coord.	\$2,000	\$1,000	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
532	04	2212	212	01	Dental Insurance-Curr.Coord	\$955	\$453	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
533	04	2212	213	01	Life Insurance-Curr. Cord.	\$79	\$63	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
534	04	2212	214	01	Disability Insurance- Curr. Coor	\$94	\$81	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
535	04	2212	220	01	Social Security Curriculum Coordinator	\$5,673	\$2,733	\$81	\$0	\$5,490	\$5,490	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	5,490	...	\$5,409	197.90%
536	04	2212	250	01	Unemployment- Curr. Coord	\$445	\$68	\$0	\$0	\$235	\$235	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	235	...	\$235	345.59%
537	04	2212	260	01	Workers Comp. Curriculum Coord	\$0	\$168	\$0	\$0	\$195	\$195	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	195	...	\$195	116.07%
538	04	2212	290	01	Curriculum Coord Professional Development	\$0	\$1,500	\$0	\$0	\$1,500	\$1,500	Ed Leadership coursework to become NH License as Curriculum Coordinator	1,500	...	\$1,500	100.00%
539	04	2212	321	01	Curriculum Coordinator Cont Svc.	\$0	\$0	\$0	\$70,000	\$1	\$1	Curriculum Coordinator now an employee of the District	(69,999)	-100.00%	\$1	...
540	04	2212	580	01	Travel/Conferences - Curriculum Coo	\$0	\$1,500	\$0	\$1,500	\$1,500	\$1,500	ASCD Leadership (\$900), Christa McAuliffe Transforming Teaching Technology Conf	-	0.00%	\$1,500	100.00%
541	04	2212	610	01	Curr. Coord. Supplies	\$0	\$250	\$0	\$250	\$200	\$200	Smore/newsletter subscription (\$79), Flip charts, markers, post-its	(50)	-20.00%	\$200	80.00%
542	04	2212	649	01	Curriculum Coord Professional Books	\$928	\$50	\$0	\$300	\$300	\$300	Ed Week Subscription (\$70/year), Responsive Classroom texts	-	0.00%	\$300	600.00%
543	04	2212	810	01	Curriculum Coord Dues and Fees	\$928	\$1,224	\$0	\$1,300	\$1,200	\$1,200	NHSAA Fees (\$930), ASCD (\$239)	(100)	-7.69%	\$1,200	98.04%
544	04	2212	290	02	Instr. & Curriculum Development-MS	\$0	\$1,500	\$0	\$0	\$750	\$750	3 days worth of work, continued focus on math instruction and strengthening vertical	750	...	\$750	50.00%
545	04	2212	322	02	Prof. Svcs. for PD.-MS	\$1,041	\$2,000	\$0	\$3,000	\$2,000	\$2,000	Bill Preble - Restorative Practices / Math instructional practices	(1,000)	-33.33%	\$2,000	100.00%
546	04	2212	649	02	Curriculum Coord Professional Books	\$0	\$0	\$0	\$0	\$300	\$300	Book Study groups	300	...	\$300	...
547	04	2212	290	03	Instr. & Curriculum Development-HS	\$445	\$1,500	\$0	\$1,500	\$1,750	\$1,750	7 days worth of work, continued focus on math instruction and strengthening vertical	250	16.67%	\$1,750	116.67%
548	04	2212	322	03	Prof. Services for PD - HS	\$150	\$1,000	\$0	\$3,000	\$2,000	\$2,000	Bill Preble - Restorative Practices / Math instructional practices	(1,000)	-33.33%	\$2,000	200.00%
549	04	2212	649	03	Curriculum Coord Professional Books	\$0	\$0	\$0	\$0	\$300	\$300	Book Study groups	300	...	\$300	...
550	04	2212	290	11	Instr. & Curriculum Development-FRE	\$64	\$1,500	\$938	\$1,500	\$1,500	\$1,500	2 days for 3 people, with a specific science, social studies and math focus	-	0.00%	\$562	37.43%
551	04	2212	322	11	Prof. Services for PD - FRES	\$133	\$6,000	\$3,500	\$3,000	\$10,000	\$10,000	Numbers (\$10,000) *Removed \$4,000 for Responsive Classroom Facilitators	7,000	233.33%	\$6,500	108.33%
552	04	2212	999	11	Leadership Team	\$0	\$0	\$0	\$0	\$4,000	\$4,000	FRES Leadership Team, 8 members, \$500 stipend annually	4,000	...	\$4,000	...
553	04	2212	290	12	Instr. & Curriculum Development-LCS	\$52	\$500	\$0	\$500	\$750	\$750	3 days worth of work, with a math specific focus	250	50.00%	\$750	150.00%
554	04	2212	322	12	Prof. Services for PD - LCS	\$0	\$2,000	\$0	\$2,000	\$2,000	\$2,000	Numbers, Book Study Groups	-	0.00%	\$2,000	100.00%
555	04	2222	112	02	Media Generalist & Specialist-MS	\$27,594	\$29,819	\$19,350	\$19,350	\$20,925	\$20,925	.45 FTE Middle School	1,575	8.14%	\$1,575	5.28%
556	04	2222	211	02	Medical Insurance-MS	\$9,952	\$10,983	\$6,097	\$6,079	\$8,005	\$8,005	Estimate 5% increase based on 10/1 Enrollment	1,926	31.68%	\$1,908	17.37%
557	04	2222	212	02	Dental Insurance-MS	\$754	\$754	\$325	\$214	\$410	\$410	Estimate 5% increase based on 10/1 Enrollment	196	91.59%	\$85	11.30%
558	04	2222	213	02	Life Insurance-MS	\$35	\$48	\$30	\$24	\$30	\$30		6	23.46%	\$0	0.77%
559	04	2222	214	02	Disability Insurance-MS	\$48	\$62	\$41	\$46	\$45	\$45		(1)	-2.30%	\$4	7.10%
560	04	2222	220	02	Social Security-MS	\$1,890	\$2,279	\$1,396	\$1,471	\$1,600	\$1,600	Equals salary times .076	129	8.77%	\$204	8.94%
561	04	2222	232	02	Teacher Retirement-MS	\$6,003	\$5,302	\$3,444	\$4,971	\$4,400	\$4,400	Equals salary time .2102	(571)	-11.49%	\$956	18.02%
562	04	2222	250	02	Unemployment-MS	\$0	\$75	\$63	\$73	\$70	\$70		(3)	-4.11%	\$7	9.75%
563	04	2222	260	02	Workers' Compensation-MS	\$82	\$136	\$62	\$130	\$60	\$60		(70)	-53.85%	-\$2	-1.59%
564	04	2222	430	02	Repairs & Maintenance Services-MS	\$0	\$0	\$0	\$45	\$45	\$45	repairs to books as needed	-	0.00%	\$45	...
565	04	2222	610	02	General Supplies/Paper-MS	\$0	\$68	\$67	\$68	\$79	\$79	book tape, book covers, call number tags	11	16.18%	\$12	17.29%
566	04	2222	641	02	Books & Other Printed Media-MS	\$825	\$1,000	\$884	\$1,350	\$2,129	\$2,129	Increase is to rebuild selection of books. Also used for newspapers, magazines, and e-books	779	57.70%	\$1,245	124.49%
567	04	2222	649	02	Other Information Resources-MS	\$1,654	\$2,250	\$2,222	\$2,205	\$2,177	\$2,177	Data bases for student research- annual subscription	(28)	-1.27%	-\$45	-2.00%
568	04	2222	650	02	Computer Software - MS TECH	\$335	\$342	\$335	\$366	\$355	\$355	Destiny renewal (library)	(11)	-3.01%	\$20	5.80%
569	04	2222	650	02	Computer Software-MS	\$270	\$0	\$0	\$135	\$1	\$1	Library/Noodle Tools	(134)	-99.26%	\$1	...
570	04	2222	735	02	Replacement Equipment-MS	\$0	\$900	\$888	\$0	\$0	\$0	N/A	-	...	-\$888	-98.69%
571	04	2222	810	02	Dues & Fees-MS	\$0	\$65	\$0	\$23	\$23	\$23	State Library Association	-	0.00%	\$23	35.38%
572	04	2222	112	03	Media Generalist & Specialist-HS	\$33,725	\$36,410	\$23,650	\$23,650	\$25,575	\$25,575	.55 FTE High School	1,925	8.14%	\$1,925	5.29%
573	04	2222	211	03	Medical Insurance-HS	\$12,163	\$10,983	\$7,452	\$7,431	\$9,800	\$9,800	Estimate 5% increase based on 10/1 Enrollment	2,369	31.88%	\$2,348	21.38%
574	04	2222	212	03	Dental Insurance-HS	\$922	\$922	\$397	\$476	\$500	\$500	Estimate 5% increase based on 10/1 Enrollment	24	5.04%	\$103	11.15%
575	04	2222	213	03	Life Insurance-HS	\$43	\$59	\$36	\$27	\$38	\$38		11	42.75%	\$2	2.76%
576	04	2222	214	03	Disability Insurance-HS	\$58	\$76	\$50	\$56	\$52	\$52		(4)	-7.64%	\$2	2.95%
577	04	2222	220	03	Social Security-HS	\$2,310	\$2,786	\$1,707	\$1,797	\$1,955	\$1,955	Equals salary times .076	158	8.79%	\$248	8.92%
578	04	2222	232	03	Teacher Retirement-HS	\$4,911	\$6,481	\$4,210	\$4,067	\$5,375	\$5,375	Equals salary time .2102	1,308	32.16%	\$1,165	17.98%
579	04	2222	250	03	Unemployment-HS	\$0	\$77	\$77	\$75	\$85	\$85		10	13.33%	\$8	10.95%
580	04	2222	260	03	Workers' Compensation-HS	\$101	\$166	\$76	\$160	\$70	\$70		(90)	-56.25%	-\$6	-3.67%
581	04	2222	430	03	Repairs & Maintenance Services-HS	\$0	\$0	\$0	\$55	\$55	\$55	repairs to books as needed	-	0.00%	\$55	...
582	04	2222	610	03	General Supplies/Paper-HS	\$0	\$83	\$82	\$83	\$96	\$96	book tape, book covers, call number tags	13	15.66%	\$14	16.61%
583	04	2222	641	03	Books & Other Printed Media-HS	\$1,009	\$1,000	\$1,081	\$1,650	\$2,601	\$2,601	Increase is to rebuild selection of books. Also used for newspapers, magazines, and e-books	951	57.64%	\$1,520	152.04%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20	Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to	
												FY 22 Budget		FY 21 Actual	
												\$ Difference	% Difference	\$ Difference	% Difference
584	04	2222	649	03							Other Information Resources-HS	\$2,021		\$2,750	
585	04	2222	650	03	T						Computer Software - HS TECH	\$409		\$418	
586	04	2222	650	03							Computer Software-HS	\$330		\$0	
587	04	2222	735	03							Replacement Equipment-HS	\$0		\$1,100	
588	04	2222	810	03							Dues & Fees-HS	\$0		\$80	
589	04	2222	112	11							Media Generalist & Specialist-FRES	\$43,000		\$44,700	
590	04	2222	211	11							Medical Insurance-FRES	\$8,285		\$8,135	
591	04	2222	212	11							Dental Insurance-FRES	\$634		\$633	
592	04	2222	213	11							Life Insurance-FRES	\$57		\$76	
593	04	2222	214	11							Disability Insurance-FRES	\$60		\$97	
594	04	2222	220	11							Social Security-FRES	\$3,180		\$3,416	
595	04	2222	232	11							Teacher Retirement-FRES	\$7,654		\$7,956	
596	04	2222	250	11							Unemployment-FRES	\$0		\$68	
597	04	2222	260	11							Workers' Compensation-FRES	\$119		\$202	
598	04	2222	610	11							General Supplies/Paper-FRES	\$252		\$253	
599	04	2222	641	11							Books & Other Printed Media-FRES	\$1,065		\$1,000	
600	04	2222	649	11							Other Information Resources-FRES	\$116		\$176	
601	04	2222	650	11	T						Computer Software - FRES TECH	\$744		\$760	
602	04	2311	112	01							School Board Clerk - SAU	\$2,759		\$2,750	
603	04	2311	120	01							School Board Mem/ District Clerk - SAU	\$200		\$1,900	
604	04	2311	220	01							Social Security - SAU	\$227		\$356	
605	04	2311	231	01							Employee Retirement - SAU	\$311		\$419	
606	04	2311	250	01							Unemployment Compensation	\$0		\$22	
607	04	2311	260	01							Workers' Compensation	\$9		\$22	
608	04	2313	120	01							School District Treasurer - SAU	\$3,724		\$3,500	
609	04	2313	220	01							Social Security - SAU	\$284		\$268	
610	04	2313	250	01							Unemployment Compensation	\$0		\$17	
611	04	2313	260	01							Workers' Compensation	\$3		\$16	
612	04	2313	580	01							Travel/Conf. - Treasurer	\$0		\$400	
613	04	2313	810	01							School District Treasurer - Dues an	\$35		\$50	
614	04	2314	120	01							Moderators Ballot Clerks - SAU	\$600		\$0	
615	04	2319	319	01							Supervisors/Town	\$1		\$1	
616	04	2319	330	01							Professional Serivces- Staff Mgt	\$0		\$0	
617	04	2319	534	01							School Board Postage	\$324		\$525	
618	04	2319	540	01							School Board Advertising	\$419		\$1,000	
619	04	2319	550	01							School Board Printing and Binding	\$618		\$800	
620	04	2319	610	01							School Board General Supplies/Paper	\$120		\$200	
621	04	2319	810	01							School Board Dues and Fees	\$3,195		\$3,500	
622	04	2319	890	01							School Board Miscellaneous	\$1,211		\$1,600	
623	04	2321	112	01							Superintendent Svs-SAU	\$167,773		\$167,773	
624	04	2321	211	01							Medical Insurance-SAU	\$18,269		\$18,269	
625	04	2321	212	01							Dental Insurance-SAU	\$1,910		\$1,910	
626	04	2321	213	01							Life Insurance-SAU	\$201		\$296	
627	04	2321	214	01							Disability Insurance-SAU	\$276		\$379	
628	04	2321	220	01							Social Security-SAU	\$12,763		\$12,835	
629	04	2321	231	01							Employee Retirement-SAU	\$18,740		\$18,740	
630	04	2321	250	01							Unemployment-SAU	\$0		\$135	
631	04	2321	260	01							Workers' Compensation-SAU	\$504		\$787	
632	04	2321	290	01							Professional Dev - Tuition-SAU	\$1,995		\$2,000	
633	04	2321	330	01							Professional Services (Legal)-SAU	\$19,979		\$15,000	
634	04	2321	534	01							Postage-SAU	\$73		\$1,000	
635	04	2321	540	01							Ads & Notices-SAU	\$2,842		\$4,000	
636	04	2321	550	01							Printing-SAU	\$110		\$225	
637	04	2321	580	01							Travel & Conferences - SAU	\$94		\$0	
638	04	2321	610	01							General Supplies-SAU	\$1,016		\$1,400	
639	04	2321	650	01							Computer Software-SAU	\$1,976		\$3,000	
640	04	2321	650	01	T						Computer Software-SAU TECH	\$5,545		\$7,112	
											Microsoft Licensing \$100				
											Meraki Licensing. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase				
											Blackboard Website CMS & hosting \$1,600				
											Blackboard Website Template Library \$1,050				
												(648)		-\$6,999	

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual		
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	\$ Difference	% Difference	\$ Difference	% Difference		
641	04	2321	810	01	Dues and Fees-SAU	\$1,607	\$2,000	\$1,637	\$2,100	\$1,724	\$1,724	SW, NHSAA (goes by salary x 1.3%, plus wants to add ASCD \$40, also \$100 buffer for increase in costs)	(376)	-17.90%	\$87	4.37%
642	04	2321	890	01	Miscellaneous-SAU	\$1,449	\$2,600	\$853	\$2,700	\$2,700	\$2,700		-	0.00%	\$1,847	71.05%
643	04	2332	112	01	Administration Wages-SPED	\$135,896	\$121,920	\$127,499	\$126,410	\$133,510	\$133,510	Director of Student Support Svc. and Admin. Assistant	7,100	5.62%	\$6,011	4.93%
644	04	2332	211	01	Medical Insurance-SPED	\$27,740	\$23,966	\$23,950	\$24,872	\$26,000	\$26,000	Estimate 5% increase based on 10/1 Enrollment	1,128	4.54%	\$2,050	8.55%
645	04	2332	212	01	Dental Insurance-SPED	\$3,308	\$3,309	\$2,987	\$3,076	\$3,100	\$3,100	Estimate 5% increase based on 10/1 Enrollment	24	0.77%	\$113	3.42%
646	04	2332	213	01	Life Insurance-SPED	\$160	\$215	\$147	\$131	\$150	\$150		19	14.50%	\$3	1.53%
647	04	2332	214	01	Disability Insurance-SPED	\$200	\$275	\$233	\$285	\$240	\$240		(45)	-15.79%	\$7	2.45%
648	04	2332	220	01	Social Security-SPED	\$10,068	\$9,327	\$9,383	\$9,607	\$10,365	\$10,365		758	7.89%	\$982	10.53%
649	04	2332	231	01	Employee Retirement-SPED	\$3,608	\$3,565	\$3,787	\$4,613	\$4,871	\$4,871	Equals salary time .1406	258	5.59%	\$1,084	30.42%
650	04	2332	232	01	Teacher Retirement	\$17,588	\$16,020	\$16,661	\$19,675	\$20,820	\$20,820	Equals salary time .2102	1,145	5.82%	\$4,159	25.96%
651	04	2332	250	01	Unemployment-SPED	\$0	\$135	\$162	\$137	\$440	\$440		303	221.17%	\$278	206.15%
652	04	2332	260	01	Workers' Compensation-SPED	\$415	\$572	\$416	\$580	\$400	\$400		(180)	-31.03%	-\$16	-2.87%
653	04	2332	290	01	Professional Development-SPED	\$1,015	\$1,500	\$0	\$0	\$2,000	\$2,000	Case Managers PD	2,000	...	\$2,000	133.33%
654	04	2332	330	01	Professional Services (Legal)-SPED	\$0	\$1,000	\$9,484	\$1,000	\$5,000	\$5,000	Legal proceeding/Legal Counsel	4,000	400.00%	-\$4,484	-448.37%
655	04	2332	534	01	Postage-SPED	\$326	\$500	\$250	\$500	\$500	\$500	SAU postage allocation	-	0.00%	\$250	50.00%
656	04	2332	540	01	Advertising-SPED	\$500	\$500	\$431	\$330	\$431	\$431		101	30.61%	\$0	0.07%
657	04	2332	580	01	Travel/Conferences - SPED Admin	\$493	\$2,000	\$1,586	\$2,000	\$2,000	\$2,000	Director of Student Support Svc. PD	-	0.00%	\$414	20.71%
658	04	2332	610	01	General Supplies/Paper-SPED	\$484	\$500	\$489	\$500	\$500	\$500	Sped Office	-	0.00%	\$11	2.26%
659	04	2332	810	01	Dues and Fees-SPED	\$150	\$200	\$150	\$200	\$200	\$200	NH SPED Directors	-	0.00%	\$50	25.00%
660	04	2410	290	01	Professional Dev - School Admin	\$0	\$4,500	\$2,940	\$4,500	\$4,500	\$4,500		-	0.00%	\$1,560	34.67%
661	04	2410	113	02	Principal Salaries-MS	\$80,943	\$77,794	\$85,290	\$79,200	\$80,904	\$76,500	1 Principal, 1 Asst. Principal (45% allocation) ESTIMATE; Not based on contract; Draft 3 adjustment reflects current contracts	(2,700)	-3.41%	-\$8,790	-11.30%
662	04	2410	211	02	Principal Medical- MS	\$10,221	\$9,135	\$8,616	\$8,523	\$18,820	\$18,820	Estimate 5% increase based on 10/1 Enrollment	10,297	120.81%	\$10,204	111.70%
663	04	2410	212	02	Dental Insurance-MS	\$438	\$438	\$390	\$390	\$1,100	\$1,100	Estimate 5% increase based on 10/1 Enrollment	710	182.05%	\$710	162.15%
664	04	2410	213	02	Life Insurance-MS	\$70	\$143	\$97	\$87	\$100	\$100		13	14.31%	\$3	1.87%
665	04	2410	214	02	Disability Insurance-MS	\$85	\$183	\$149	\$1,183	\$155	\$155		(1,028)	-86.90%	\$6	3.34%
666	04	2410	220	02	Social Security-MS	\$6,321	\$5,961	\$6,528	\$7,323	\$6,190	\$5,855	Draft 3 adjustment refelcts current contracts	(1,468)	-20.05%	-\$673	-11.30%
667	04	2410	232	02	Teacher Retirement-MS	\$14,408	\$13,847	\$14,097	\$20,253	\$17,040	\$16,075	Draft 3 adjustment refelcts current contracts	(4,178)	-20.63%	\$1,978	14.28%
668	04	2410	250	02	Unemployment-MS	\$0	\$135	\$140	\$145	\$265	\$260	Draft 3 adjustment refelcts current contracts	115	79.31%	\$120	88.58%
669	04	2410	260	02	Workers' Compensation-MS	\$249	\$380	\$256	\$380	\$220	\$215	Draft 3 adjustment refelcts current contracts	(165)	-43.42%	-\$41	-10.74%
670	04	2410	534	02	Postage-MS	\$963	\$1,350	\$1,100	\$960	\$960	\$960	Report cards, student records	-	0.00%	-\$140	-10.38%
671	04	2410	550	02	Printing-MS	\$239	\$450	\$410	\$381	\$381	\$381	Envelopes, cards, attendance tags	-	0.00%	-\$29	-6.40%
672	04	2410	580	02	Travel/Conferences-MS	\$1,322	\$4,613	\$112	\$2,700	\$2,700	\$2,700	PD for Principals	-	0.00%	\$2,588	56.10%
673	04	2410	610	02	General Supplies/Paper-MS	\$332	\$1,928	\$1,093	\$1,890	\$1,901	\$1,901	WB Mason, batteries, calendars, boxes, front office supplies	11	0.58%	\$808	41.93%
674	04	2410	650	02	T Computer Software - MS TECH	\$2,449	\$3,718	\$1,895	\$3,316	\$6,770	\$6,770	GSfE Enterprise 8 MBA 765*5% PS 1,931	3,454	104.16%	\$4,875	131.12%
675	04	2410	810	02	Fees & Dues-MS	\$2,322	\$1,000	\$2,104	\$2,944	\$2,944	\$2,944	NELMS, NHMLE, NEASC, NHASP, ASCD, NMSA, PLTW	-	0.00%	\$840	84.03%
676	04	2410	890	02	Reg Ed - Misc MS	\$0	\$225	\$104	\$225	\$475	\$475	Increase to provide stipend for Substitute Coordinator	250	111.11%	\$371	165.04%
677	04	2410	113	03	Principal Salaries-HS	\$98,958	\$95,081	\$104,244	\$96,800	\$98,882	\$92,750	1 Principal, 1 Asst. Principal (45% allocation) ESTIMATE; Not based on contract; Draft 3 adjustment reflects current contracts	(4,050)	-4.18%	-\$11,494	-12.09%
678	04	2410	211	03	Principal Medical-HS	\$10,048	\$9,135	\$10,042	\$10,418	\$23,000	\$23,000	Estimate 5% increase based on 10/1 Enrollment	12,582	120.77%	\$12,958	141.85%
679	04	2410	212	03	Dental Insurance-HS	\$535	\$535	\$477	\$477	\$1,360	\$1,360	Estimate 5% increase based on 10/1 Enrollment	883	185.12%	\$883	165.12%
680	04	2410	213	03	Life Insurance-HS	\$85	\$175	\$119	\$107	\$125	\$125		18	16.91%	\$6	3.34%
681	04	2410	214	03	Disability Insurance-HS	\$104	\$224	\$182	\$223	\$190	\$190		(33)	-14.95%	\$8	3.63%
682	04	2410	220	03	Social Security-HS	\$7,539	\$7,276	\$7,942	\$6,019	\$7,565	\$7,095	Draft 3 adjustment refelcts current contracts	1,076	17.88%	-\$846	-11.63%
683	04	2410	232	03	Teacher Retirement-HS	\$17,609	\$16,924	\$17,230	\$20,347	\$20,825	\$19,495	Draft 3 adjustment refelcts current contracts	(852)	-4.19%	\$2,265	13.38%
684	04	2410	250	03	Unemployment-HS	\$0	\$135	\$172	\$135	\$330	\$300	Draft 3 adjustment refelcts current contracts	165	122.22%	\$128	95.07%
685	04	2410	260	03	Workers' Compensation-HS	\$297	\$464	\$311	\$464	\$270	\$260	Draft 3 adjustment refelcts current contracts	(204)	-43.97%	-\$51	-11.09%
686	04	2410	534	03	Postage-HS	\$1,177	\$1,650	\$1,345	\$1,240	\$1,240	\$1,240	Report cards, student records	-	0.00%	-\$105	-6.34%
687	04	2410	550	03	Printing-HS	\$293	\$550	\$463	\$427	\$427	\$427	Envelopes, cards, attendance tags	-	0.00%	-\$36	-6.63%
688	04	2410	580	03	Travel/Conferences-HS	\$1,616	\$5,638	\$137	\$3,300	\$3,300	\$3,300	PD for Principals	-	0.00%	\$3,163	56.11%
689	04	2410	610	03	General Supplies/Paper-HS	\$405	\$2,357	\$1,336	\$2,309	\$2,324	\$2,324	WB Mason, batteries, calendars, boxes, front office supplies	15	0.65%	\$988	41.93%
690	04	2410	650	03	T Computer Software - HS TECH	\$4,848	\$4,848	\$2,621	\$4,109	\$4,925	\$4,925	GSfE Enterprise 8 MBA 765*5% PS 1,931	816	19.86%	\$2,304	47.53%
691	04	2410	810	03	Fees & Dues-HS	\$2,441	\$2,000	\$2,571	\$3,599	\$3,599	\$3,599	NELMS, NHMLE, NEASC, NHASP, ASCD, NMSA, PLTW	-	0.00%	\$1,028	51.39%
692	04	2410	890	03	Reg Ed - Misc HS	\$0	\$275	\$85	\$275	\$525	\$525	Increase to provide stipend for Substitute Coordinator	250	90.91%	\$440	160.18%
693	04	2410	113	11	Principal Salaries-FRES	\$64,418	\$65,800	\$96,350	\$96,350	\$101,475	\$101,475	1 Prinicpal; ESTIMATE; Not based on contract	5,125	5.32%	\$5,125	7.79%
694	04	2410	211	11	Principal Medical-FRES	\$6,268	\$5,694	\$7,125	\$7,423	\$21,050	\$21,050	Estimate 5% increase based on 10/1 Enrollment	13,627	183.58%	\$13,925	244.56%
695	04	2410	212	11	Dental Insurance-FRES	\$541	\$444	\$564	\$564	\$595	\$595	Estimate 5% increase based on 10/1 Enrollment	31	5.50%	\$31	6.89%
696	04	2410	213	11	Life Insurance-FRES	\$94	\$116	\$108	\$97	\$110	\$110		13	13.17%	\$2	1.52%
697	04	2410	214	11	Disability Insurance-FRES	\$125	\$149	\$159	\$196	\$165	\$165		(31)	-15.90%	\$6	3.97%
698	04	2410	220	11	Social Security-FRES	\$4,846	\$5,034	\$7,299	\$6,019	\$7,765	\$7,765	Equals salary times .076	1,746	29.01%	\$466	9.25%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to		
FUNCTION		OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	FY 22 Budget		FY 21 Actual		
												\$ Difference	% Difference	\$ Difference	% Difference	
699	04	2410	232	11	Teacher Retirement-FRES	\$11,397	\$11,712	\$17,150	\$16,648	\$21,370	\$21,370	Equals salary time .2102	4,722	28.36%	\$4,220	36.03%
700	04	2410	250	11	Unemployment-FRES	\$0	\$68	\$93	\$68	\$335	\$335		267	392.65%	\$242	356.38%
701	04	2410	260	11	Workers' Compensation-FRES	\$194	\$309	\$310	\$320	\$275	\$275		(45)	-14.06%	-\$35	-11.30%
702	04	2410	534	11	Postage-FRES	\$1,398	\$1,600	\$1,853	\$1,000	\$1,482	\$1,482	Actual meter cost last year	482	48.20%	-\$371	-23.20%
703	04	2410	550	11	Printing-FRES	\$0	\$1,135	\$0	\$600	\$500	\$500	Envelopes, cards, attendance tags	(100)	-16.67%	\$500	44.05%
704	04	2410	580	11	Travel/Conferences-FRES	\$0	\$500	\$48	\$500	\$2,700	\$2,700	Conferences/workshops/training	2,200	440.00%	\$2,652	530.37%
705	04	2410	610	11	General Supplies/Paper-FRES	\$3,710	\$4,500	\$3,368	\$4,400	\$4,000	\$4,000	WB Mason, calendars, office supplies	(400)	-9.09%	\$632	14.05%
706	04	2410	650	11	T Computer Software - FRES TECH	\$5,546	\$4,685	\$4,018	\$5,171	\$12,730	\$12,730	GSfE Enterprise 10 PS 2796	7,559	146.18%	\$8,712	185.95%
707	04	2410	810	11	Fees & Dues-FRES	\$235	\$0	\$0	\$900	\$795	\$795	NH Association of School Principals and NAESP	(105)	-11.67%	\$795	...
708	04	2410	890	11	Reg Ed - Misc FRES	\$0	\$500	\$0	\$500	\$500	\$500	Cell phone stipend for Substitute Coordinator	-	0.00%	\$500	100.00%
709	04	2410	113	12	Principal Salaries-LCS	\$27,608	\$28,200	\$0	\$0	\$1	\$1		1	...	\$1	0.00%
710	04	2410	211	12	Principal Medical-LCS	\$2,686	\$2,440	\$0	\$0	\$1	\$1		1	...	\$1	0.04%
711	04	2410	212	12	Dental Insurance-LCS	\$232	\$287	\$0	\$0	\$1	\$1		1	...	\$1	0.35%
712	04	2410	213	12	Life Insurance-LCS	\$40	\$50	\$0	\$0	\$1	\$1		1	...	\$1	2.00%
713	04	2410	214	12	Disability Insurance-LCS	\$54	\$64	\$0	\$64	\$1	\$1		(63)	-98.44%	\$1	1.56%
714	04	2410	220	12	Social Security-LCS	\$2,077	\$2,157	\$0	\$0	\$1	\$1	Equals salary times .076	1	...	\$1	0.05%
715	04	2410	232	12	Teacher Retirement-LCS	\$4,884	\$5,020	\$0	\$0	\$1	\$1	Equals salary time .2102	1	...	\$1	0.02%
716	04	2410	250	12	Unemployment-LCS	\$0	\$68	\$0	\$0	\$1	\$1		1	...	\$1	1.47%
717	04	2410	260	12	Workers' Compensation-LCS	\$83	\$132	\$0	\$0	\$1	\$1		1	...	\$1	0.76%
718	04	2410	534	12	Postage-LCS	\$313	\$280	\$280	\$290	\$296	\$296	Summer mailings, Information to parents, etc.	6	2.07%	\$16	5.71%
719	04	2410	580	12	Travel/Conferences-LCS	\$125	\$500	\$437	\$500	\$600	\$600	Mileage for 4 Specials Teachers	100	20.00%	\$163	32.50%
720	04	2410	610	12	General Supplies/Paper-LCS	\$427	\$1,190	\$745	\$1,300	\$760	\$760	Office Supplies and laminating film	(540)	-41.54%	\$15	1.27%
721	04	2410	650	12	T Computer Software - LCS TECH	\$1,101	\$681	\$731	\$734	\$3,680	\$3,680	GSfE Enterprise2 PS 599	2,946	401.36%	\$2,949	433.10%
722	04	2411	114	02	Secretarial Salaries-MS	\$30,380	\$32,103	\$33,065	\$32,444	\$34,095	\$34,095	Two staff	1,651	5.09%	\$1,030	3.21%
723	04	2411	211	02	Medical insurance-MS	\$15,059	\$16,326	\$7,992	\$8,523	\$8,900	\$8,900	Estimate 5% increase based on 10/1 Enrollment	377	4.42%	\$908	5.56%
724	04	2411	212	02	Dental Insurance-MS	\$869	\$868	\$448	\$290	\$675	\$675	Estimate 5% increase based on 10/1 Enrollment	385	132.76%	\$227	26.16%
725	04	2411	213	02	Life Insurance-MS	\$43	\$57	\$26	\$35	\$30	\$30		(5)	-14.29%	\$4	7.54%
726	04	2411	214	02	Disability Insurance-MS	\$70	\$73	\$36	\$71	\$40	\$40		(31)	-43.80%	\$4	6.05%
727	04	2411	220	02	Social Security-MS	\$2,152	\$2,456	\$2,399	\$2,466	\$2,680	\$2,680	Equals salary times .076	214	8.68%	\$281	11.44%
728	04	2411	231	02	Employee Retirement-MS	\$3,394	\$3,586	\$3,655	\$4,662	\$4,795	\$4,795	Equals salary time .1406	133	2.85%	\$1,140	31.79%
729	04	2411	250	02	Unemployment-MS	\$0	\$133	\$78	\$133	\$80	\$80		(53)	-39.85%	\$2	1.66%
730	04	2411	260	02	Workers' Compensation-MS	\$95	\$151	\$106	\$151	\$110	\$110		(41)	-27.15%	\$4	2.44%
731	04	2411	114	03	Secretarial Salaries-HS	\$37,131	\$39,237	\$37,914	\$39,709	\$41,670	\$41,670	Two Staff	1,961	4.94%	\$3,756	9.57%
732	04	2411	211	03	Medical insurance-HS	\$20,406	\$16,212	\$10,978	\$10,041	\$10,900	\$10,900	Estimate 5% increase based on 10/1 Enrollment	859	8.55%	-\$78	-0.48%
733	04	2411	212	03	Dental Insurance-HS	\$1,063	\$1,060	\$543	\$477	\$825	\$825	Estimate 5% increase based on 10/1 Enrollment	348	72.96%	\$282	26.62%
734	04	2411	213	03	Life Insurance-HS	\$52	\$69	\$31	\$43	\$35	\$35		(8)	-18.22%	\$4	6.46%
735	04	2411	214	03	Disability Insurance-HS	\$85	\$89	\$43	\$87	\$45	\$45		(42)	-48.26%	\$2	2.29%
736	04	2411	220	03	Social Security-HS	\$2,783	\$3,002	\$2,842	\$3,018	\$3,275	\$3,275	Equals salary times .076	257	8.52%	\$433	14.42%
737	04	2411	231	03	Employee Retirement-HS	\$4,144	\$4,383	\$4,205	\$5,698	\$5,860	\$5,860	Equals salary time .1406	162	2.84%	\$1,655	37.76%
738	04	2411	250	03	Unemployment-HS	\$0	\$135	\$88	\$135	\$135	\$135		-	0.00%	\$47	34.60%
739	04	2411	260	03	Workers' Compensation-HS	\$121	\$184	\$126	\$187	\$115	\$115		(72)	-38.50%	-\$11	-6.09%
740	04	2411	114	11	Secretarial Salaries-FRES	\$54,509	\$58,105	\$55,904	\$61,108	\$63,080	\$63,080	2 Staff	1,972	3.23%	\$7,176	12.35%
741	04	2411	211	11	Medical insurance-FRES	\$4,775	\$2,775	\$4,775	\$2,775	\$26,000	\$26,000	Estimate 5% increase based on 10/2021 staffing	23,225	836.94%	\$21,225	764.86%
742	04	2411	212	11	Dental Insurance-FRES	\$1,676	\$1,677	\$1,493	\$1,493	\$2,475	\$2,475	Estimate 5% increase based on 10/2021 staffing	982	65.77%	\$982	58.53%
743	04	2411	213	11	Life Insurance-FRES	\$98	\$103	\$81	\$72	\$85	\$85		13	18.06%	\$4	4.33%
744	04	2411	214	11	Disability Insurance-FRES	\$106	\$131	\$116	\$143	\$120	\$120		(23)	-16.23%	\$4	3.13%
745	04	2411	220	11	Social Security-FRES	\$4,504	\$4,445	\$4,613	\$4,644	\$4,980	\$4,980	Equals salary times .076	336	7.24%	\$367	8.25%
746	04	2411	231	11	Employee Retirement-FRES	\$3,683	\$4,122	\$3,765	\$5,400	\$5,400	\$5,400	Equals salary time .1406	-	0.00%	\$1,635	39.66%
747	04	2411	250	11	Unemployment-FRES	\$0	\$135	\$122	\$138	\$205	\$205		67	48.55%	\$83	61.84%
748	04	2411	260	11	Workers' Compensation-FRES	\$175	\$273	\$186	\$275	\$175	\$175		(100)	-36.36%	-\$11	-4.10%
749	04	2411	114	12	Secretarial Salaries-LCS	\$21,068	\$21,580	\$24,379	\$21,580	\$22,560	\$22,560	1 Staff	980	4.54%	-\$1,819	-8.43%
750	04	2411	211	12	Medical insurance-LCS	\$775	\$775	\$775	\$775	\$2,000	\$2,000	Based on 10/1 Enrollment (1 health insurance buyback stipend)	1,225	158.06%	\$1,225	158.06%
751		2411	212	12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
752	04	2411	213	12	Life Insurance-LCS	\$47	\$38	\$36	\$32	\$40	\$40		8	25.00%	\$4	10.32%
753	04	2411	214	12	Disability Insurance-LCS	\$19	\$49	\$41	\$53	\$45	\$45		(8)	-14.38%	\$4	7.43%
754	04	2411	220	12	Social Security-LCS	\$1,612	\$1,651	\$1,678	\$1,651	\$1,890	\$1,890	Equals salary times .076	239	14.48%	\$212	12.86%
755	04	2411	231	12	Employee Retirement-LCS	\$0	\$0	\$0	\$0	\$3,175	\$3,175	Equals salary time .1406	3,175	...	\$3,175	...
756	04	2411	250	12	Unemployment-LCS	\$0	\$68	\$56	\$68	\$55	\$55		(13)	-19.12%	-\$1	-1.65%
757	04	2411	260	12	Workers' Compensation-LCS	\$65	\$101	\$70	\$101	\$70	\$70		(31)	-30.69%	\$0	-0.44%
758	04	2490	890	02	Graduation/Assembly Expenses-MS	\$114	\$1,800	\$2,561	\$1,800	\$1,800	\$1,800	caps, gowns, diplomas, Awards night, NH Scholar recognition	-	0.00%	-\$761	-42.28%
759	04	2490	890	03	Graduation/Assembly Expenses-HS	\$4,427	\$2,700	\$3,766	\$2,700	\$2,700	\$2,700	caps, gowns, diplomas, Awards night, NH Scholar recognition	-	0.00%	-\$1,066	-39.49%

Changes from Draft #2 are highlighted in Yellow

													Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to	
FUNCTION		OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	FY 22 Budget		FY 21 Actual		
													\$ Difference	% Difference	\$ Difference	% Difference
760	04	2490	890	11	Graduation/Assembly Expenses-FRES	\$818	\$5,250	\$1,890	\$3,809	\$3,250	\$3,250	Artist in Residence, Graduation	(559)	-14.68%	\$1,360	25.90%
761	04	2490	890	12	Graduation/Assembly Expenses-LCS	\$764	\$2,000	\$1,765	\$2,000	\$2,000	\$2,000	Kindergarten End of Year Celebration and assemblies	-	0.00%	\$235	11.75%
762	04	2510	112	01	Business Services Wages-SAU	\$174,435	\$172,345	\$175,602	\$172,600	\$170,000	\$170,000	Bus. Admin., HR/Personnel, Acct. Payable .5 FTE, Bus. Asst. .25 FTE	(2,600)	-1.51%	-\$5,602	-3.25%
763	04	2510	211	01	Medical Insurance-BUS	\$43,931	\$43,932	\$23,137	\$6,000	\$41,800	\$41,800	Estimate 5% increase based on 10/1 Enrollment	35,800	596.67%	\$18,663	42.48%
764	04	2510	212	01	Dental Insurance-BUS	\$3,262	\$3,263	\$1,339	\$0	\$1,500	\$1,500	Estimate 5% increase based on 10/1 Enrollment	1,500	...	\$161	4.95%
765	04	2510	213	01	Life Insurance-BUS	\$234	\$304	\$153	\$151	\$155	\$155		4	2.51%	\$2	0.68%
766	04	2510	214	01	Disability Insurance-BUS	\$287	\$389	\$238	\$313	\$250	\$250		(63)	-20.12%	\$12	3.00%
767	04	2510	220	01	Social Security-BUS	\$13,620	\$13,184	\$14,736	\$13,118	\$13,005	\$13,005	Equals salary times .0765	(113)	-0.86%	-\$1,731	-13.13%
768	04	2510	231	01	Employee Retirement-BUS	\$7,463	\$9,533	\$6,313	\$12,935	\$7,205	\$7,205	Equals salary time .1406	(5,730)	-44.30%	\$892	9.36%
769	04	2510	232	01	Teacher Retirement-BUS	\$15,485	\$15,486	\$16,824	\$17,867	\$18,259	\$18,259	Equals salary time .2102	392	2.19%	\$1,435	9.27%
770	04	2510	250	01	Unemployment Comp - BUS	\$0	\$203	\$467	\$203	\$595	\$595		392	193.10%	\$128	62.89%
771	04	2510	260	01	Workers' Compensation-BUS	\$508	\$809	\$581	\$809	\$539	\$539		(270)	-33.37%	-\$42	-5.17%
772	04	2510	290	01	Professional Development-BUS	\$1,400	\$2,000	\$750	\$2,700	\$2,700	\$2,700	BA Certification programs	-	0.00%	\$1,950	97.50%
773	04	2510	330	01	Professional Services FSA-BUS	\$2,078	\$2,700	\$14,944	\$3,000	\$2,000	\$2,000		(1,000)	-33.33%	-\$12,944	-479.42%
774	04	2510	331	01	Fiscal Contracted Services - BUS	\$2,925	\$1,000	\$10,340	\$2,000	\$2,000	\$2,000		-	0.00%	-\$8,340	-834.00%
775	04	2510	534	01	Postage-Business Office	\$537	\$1,000	\$955	\$843	\$950	\$950	Based on FY21 expenses	107	12.69%	-\$5	-0.50%
776	04	2510	550	01	Printing - Business Office	\$1,094	\$1,200	\$873	\$1,100	\$1,100	\$1,100		-	0.00%	\$227	18.90%
777	04	2510	580	01	Travel/Conferences - BUS	\$122	\$1,000	\$0	\$1,200	\$1,200	\$1,200		-	0.00%	\$1,200	120.00%
778	04	2510	610	01	General Supplies/Paper-BUS	\$884	\$1,300	\$1,064	\$1,300	\$1,300	\$1,300		-	0.00%	\$236	18.18%
779	04	2510	650	01	T Computer Software- BUS TECH	\$20,524	\$23,927	\$20,524	\$26,201	\$26,201	\$26,201	IV \$23,820, Tyler University \$1,150, Microsoft Licensing \$110	-	0.00%	\$5,677	23.73%
780	04	2510	735	01	T Replace Equipment-BUS	\$3,500	\$1,350	\$814	\$1,050	\$1,500	\$1,500	Business office computer	450	42.86%	\$686	50.80%
781	04	2510	810	01	Dues and Fees-BUS	\$325	\$500	\$375	\$550	\$550	\$550		-	0.00%	\$175	35.00%
782	04	2510	890	01	Miscellaneous - Audit-BUS	\$18,500	\$18,000	\$15,656	\$18,500	\$18,500	\$18,500		-	0.00%	\$2,844	15.80%
783	04	2620	114	01	Facilities Salaries	\$63,400	\$63,400	\$65,950	\$65,950	\$73,850	\$73,850		7,900	11.98%	\$7,900	12.46%
784	04	2620	211	01	Medical insurance	\$22,740	\$21,966	\$21,950	\$23,800	\$24,010	\$24,010	Estimate 5% increase based on 10/1 Enrollment	210	0.88%	\$2,060	9.38%
785	04	2620	212	01	Dental Insurance	\$1,631	\$1,631	\$1,493	\$1,493	\$1,570	\$1,570	Estimate 5% increase based on 10/1 Enrollment	77	5.16%	\$77	4.70%
786	04	2620	213	01	Life Insurance	\$93	\$112	\$84	\$76	\$110	\$110		34	45.50%	\$26	23.05%
787	04	2620	214	01	Disability Insurance	\$115	\$143	\$121	\$143	\$145	\$145		2	1.40%	\$24	16.53%
788	04	2620	220	01	Social Security	\$4,806	\$4,850	\$4,947	\$5,045	\$5,650	\$5,650		605	11.99%	\$703	14.50%
789	04	2620	231	01	Employee Retirement	\$7,394	\$7,082	\$7,367	\$4,104	\$10,250	\$10,250	Equals salary time .2102 for those working 35 hours per week.	6,146	149.76%	\$2,883	40.71%
790	04	2620	250	01	Unemployment	\$0	\$68	\$80	\$217	\$245	\$245		28	12.90%	\$165	242.35%
791	04	2620	260	01	Workers' Compensation	\$1,577	\$297	\$1,724	\$1,724	\$115	\$115		(1,609)	-93.33%	-\$1,609	-541.86%
792	04	2620	291	01	Profn'l Development (Training)	\$0	\$500	\$0	\$522	\$1	\$1	Training for facilities manager	(521)	-99.81%	\$1	0.20%
793	04	2620	330	01	Custodial Contracted Svc.	\$0	\$0	\$0	\$1	\$1	\$1	Training for maintenance staff	-	0.00%	\$1	...
794	04	2620	430	01	Repairs & Maintenance Serv - SAU	\$0	\$458	\$0	\$450	\$450	\$450	General building repair	-	0.00%	\$450	98.25%
795	04	2620	580	01	Travel/Conferences - Facilities Mgr	\$2,800	\$3,000	\$2,800	\$3,000	\$3,500	\$3,500	Travel around district	500	16.67%	\$700	23.33%
796	04	2620	610	01	General Supplies/Paper-SAU	\$548	\$408	\$23	\$400	\$400	\$400	Toilet paper, paper towels, cleaning materials	-	0.00%	\$377	92.43%
797	04	2620	622	01	Electricity - SAU	\$3,862	\$2,731	\$3,126	\$2,731	\$2,731	\$2,731		(0)	-0.02%	-\$395	-14.45%
798	04	2620	624	01	Oil - SAU	\$1,271	\$2,498	\$1,196	\$2,560	\$2,560	\$2,560		-	0.00%	\$1,364	54.60%
799	04	2620	890	01	Maintenance - Misc - SAU	\$0	\$500	\$13	\$500	\$500	\$500	Operational expenses	-	0.00%	\$487	97.49%
800	04	2620	114	02	Custodial Salaries-MS	\$50,098	\$51,080	\$51,079	\$51,080	\$52,765	\$52,765	3 staff, each allocated at 50% of cost (split with HS)	1,685	3.30%	\$1,686	3.30%
801	04	2620	114	02	Custodial Salaries-MS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
802	04	2620	211	02	Medical insurance-MS	\$23,007	\$21,966	\$26,015	\$25,247	\$28,465	\$28,465	Estimate 5% increase based on 10/1 Enrollment	3,218	12.75%	\$2,450	11.15%
803	04	2620	212	02	Dental Insurance-MS	\$829	\$838	\$1,029	\$880	\$1,865	\$1,865	Estimate 5% increase based on 10/1 Enrollment	985	111.93%	\$836	99.76%
804	04	2620	213	02	Life Insurance-MS	\$71	\$87	\$60	\$87	\$85	\$85		(2)	-2.30%	\$25	28.39%
805	04	2620	214	02	Disability Insurance-MS	\$89	\$111	\$94	\$111	\$110	\$110		(1)	-0.90%	\$16	14.40%
806	04	2620	220	02	Social Security-MS	\$3,563	\$3,908	\$3,545	\$3,907	\$4,190	\$4,190	Equals salary times .076	283	7.24%	\$645	16.51%
807	04	2620	231	02	Employee Retirement-MS	\$3,756	\$3,866	\$4,054	\$5,026	\$5,285	\$5,285	Equals salary time .1406 for those working 35 hours per week.	259	5.15%	\$1,231	31.84%
808	04	2620	250	02	Unemployment-MS	\$0	\$213	\$99	\$168	\$180	\$180		12	7.14%	\$81	37.80%
809	04	2620	260	02	Workers' Compensation-MS	\$1,314	\$240	\$1,336	\$1,335	\$1,475	\$1,475	Different worker's comp percentage for custodial staff	140	10.49%	\$139	58.11%
810	04	2620	411	02	Water/Sewerage-MS	\$11,918	\$11,601	\$12,438	\$11,949	\$12,450	\$12,450	Estimate based on FY 21 Actual	501	4.19%	\$12	0.11%
811	04	2620	421	02	Disposal Services-MS	\$2,608	\$2,660	\$2,521	\$2,740	\$2,740	\$2,740		0	0.01%	\$219	8.22%
812	04	2620	422	02	Snow Plowing Services-MS	\$2,299	\$3,440	\$3,534	\$3,543	\$3,543	\$3,543		-	0.00%	\$9	0.25%
813	04	2620	424	02	Lawn & Grounds Care-MS	\$327	\$262	\$109	\$265	\$265	\$265		-	0.00%	\$156	59.41%
814	04	2620	430	02	Repairs & Maintenance Serv.-MS	\$25,334	\$25,674	\$19,632	\$28,000	\$28,000	\$28,000	General building repair- Locker Repairs	-	0.00%	\$8,368	32.59%
815	04	2620	520	02	Building Insurance-MS	\$7,704	\$8,602	\$8,602	\$9,032	\$9,100	\$9,100	Estimate	68	0.75%	\$498	5.79%
816	04	2620	610	02	General Supplies/Paper-MS	\$6,732	\$5,578	\$6,492	\$5,800	\$5,800	\$5,800	Toilet paper, paper towels, cleaning materials	-	0.00%	-\$692	-12.40%
817	04	2620	622	02	Electricity-MS	\$25,692	\$24,997	\$25,313	\$24,997	\$25,000	\$25,000	FY 23: Year 3 of 3 year contract	3	0.01%	-\$313	-1.25%
818	04	2620	624	02	Oil-MS	\$25,670	\$30,215	\$17,135	\$30,970	\$30,970	\$30,970		-	0.00%	\$13,835	45.79%
819	04	2620	731	02	New Equipment-MS	\$471	\$0	\$0	\$1,710	\$1,700	\$1,700	Pest Storage containers, operational expenses	(10)	-0.58%	\$1,700	...
820	04	2620	735	02	Replacement Equipment-MS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Operational expenses	-	0.00%	\$2,000	...

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to		
FUNCTION		OBJECT	Source	Description	FY20	Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	FY 22 Budget		FY 21 Actual	
													\$ Difference	% Difference	\$ Difference	% Difference
821	04	2620	737	02	Replacement Furn & Fixtures - MS	\$0	\$1,000	\$0	\$2,000	\$2,000	\$2,000	Operational expenses	-	0.00%	\$2,000	200.00%
822	04	2620	114	03	Custodial Salaries-HS	\$50,114	\$51,080	\$51,079	\$51,080	\$52,770	\$52,770	3 staff, each allocated at 50% of cost (split with MS)	1,690	3.31%	\$1,691	3.31%
823	04	2620	114	03	Custodial Salaries-HS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
824	04	2620	211	03	Medical insurance-HS	\$23,007	\$22,741	\$26,015	\$25,247	\$28,465	\$28,465	Estimate 5% increase based on 10/1 Enrollment	3,218	12.75%	\$2,450	10.77%
825	04	2620	212	03	Dental Insurance-HS	\$829	\$838	\$1,029	\$880	\$1,865	\$1,865	Estimate 5% increase based on 10/1 Enrollment	985	111.93%	\$836	99.79%
826	04	2620	213	03	Life Insurance-HS	\$71	\$87	\$60	\$87	\$85	\$85		(2)	-2.30%	\$25	28.78%
827	04	2620	214	03	Disability Insurance-HS	\$89	\$111	\$94	\$120	\$110	\$110		(10)	-8.33%	\$16	14.56%
828	04	2620	220	03	Social Security-HS	\$3,518	\$3,908	\$3,544	\$3,907	\$4,190	\$4,190	Equals salary times .076	283	7.24%	\$646	16.53%
829	04	2620	231	03	Employee Retirement-HS	\$3,691	\$3,866	\$4,054	\$5,026	\$5,285	\$5,285	Equals salary time .1406 fo those working 35 hours per week.	259	5.15%	\$1,231	31.85%
830	04	2620	250	03	Unemployment-HS	\$0	\$213	\$99	\$168	\$180	\$180		12	7.14%	\$81	37.92%
831	04	2620	260	03	Workers' Compensation-HS	\$1,313	\$240	\$1,335	\$1,335	\$1,475	\$1,475	Different worker's comp percentage for custodial staff	140	10.49%	\$140	58.24%
832	04	2620	411	03	Water/Sewerage-HS	\$15,291	\$16,875	\$15,201	\$17,381	\$15,500	\$15,500	Estimate based on FY 21 Actual	(1,881)	-10.82%	\$299	1.77%
833	04	2620	421	03	Disposal Services-HS	\$3,187	\$3,251	\$3,081	\$3,349	\$3,349	\$3,349	Projected 3.0% increase in services	-	0.00%	\$268	8.23%
834	04	2620	422	03	Snow Plowing Services-HS	\$2,810	\$3,440	\$3,534	\$3,543	\$3,543	\$3,543	Projected 3.0% increase in services	-	0.00%	\$9	0.25%
835	04	2620	424	03	Lawn & Grounds Care-HS	\$408	\$287	\$158	\$290	\$290	\$290		-	0.00%	\$132	45.82%
836	04	2620	430	03	Repairs & Maintenance Serv.-HS	\$31,477	\$28,344	\$23,847	\$30,000	\$30,000	\$30,000	General building repair- Locker Repairs	-	0.00%	\$6,153	21.71%
837	04	2620	520	03	Building Insurance-HS	\$11,338	\$10,472	\$10,472	\$10,996	\$11,100	\$11,100	Estimate	104	0.95%	\$628	6.00%
838	04	2620	610	03	General Supplies/Paper-HS	\$7,984	\$6,641	\$7,962	\$6,700	\$6,700	\$6,700	Toilet paper, paper towels, cleaning materials	-	0.00%	-\$1,262	-19.01%
839	04	2620	622	03	Electricity-HS	\$31,402	\$30,436	\$30,939	\$30,346	\$30,346	\$30,346	FY 23: Year 3 of 3 year contract	-	0.00%	-\$593	-1.95%
840	04	2620	624	03	Oil-HS	\$31,426	\$36,955	\$20,943	\$37,879	\$37,879	\$37,879		-	0.00%	\$16,936	45.83%
841	04	2620	731	03	New Equipment-HS	\$577	\$0	\$0	\$2,090	\$2,090	\$2,090	Pest Storage containers, operational expenses	-	0.00%	\$2,090	...
842	04	2620	735	03	Replacement Equipment-HS	\$0	\$0	\$0	\$2,000	\$200	\$200	Operational expenses	(1,800)	-90.00%	\$200	...
843	04	2620	737	03	Replacement Furn & Fixtures - HS	\$0	\$1,000	\$0	\$2,000	\$2,000	\$2,000	Operational expenses	-	0.00%	\$2,000	200.00%
844	04	2620	114	11	Custodial Salaries-FRES	\$94,834	\$104,063	\$101,587	\$101,988	\$103,250	\$103,250	3 full time staff	1,262	1.24%	\$1,663	1.60%
845	04	2620	114	11	Custodial Salaries-FRES	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
846	04	2620	211	11	Medical insurance-FRES	\$19,193	\$31,363	\$11,179	\$11,245	\$10,900	\$10,900	Estimate 5% increase based on 10/1 Enrollment	(345)	-3.07%	-\$279	-0.89%
847	04	2620	212	11	Dental Insurance-FRES	\$1,374	\$2,310	\$564	\$564	\$2,160	\$2,160	Estimate 5% increase based on 10/1 Enrollment	1,596	282.98%	\$1,596	69.07%
848	04	2620	213	11	Life Insurance-FRES	\$131	\$180	\$137	\$180	\$180	\$180		-	0.00%	\$43	24.13%
849	04	2620	214	11	Disability Insurance-FRES	\$173	\$231	\$184	\$225	\$230	\$230		5	2.22%	\$46	19.79%
850	04	2620	220	11	Social Security-FRES	\$7,007	\$7,961	\$7,698	\$7,802	\$8,205	\$8,205	Salary and value of health insurance buy back times .0765	403	5.17%	\$507	6.37%
851	04	2620	231	11	Employee Retirement-FRES	\$7,544	\$8,352	\$8,231	\$10,858	\$10,385	\$10,385	Equals salary time .1406 for those working 35 hours per week.	(473)	-4.36%	\$2,154	25.79%
852	04	2620	250	11	Unemployment-FRES	\$0	\$213	\$236	\$336	\$350	\$350		14	4.17%	\$114	53.49%
853	04	2620	260	11	Workers' Compensation-FRES	\$2,478	\$488	\$2,709	\$2,666	\$2,885	\$2,885	Different worker's comp percentage for custodial staff	219	8.21%	\$176	36.03%
854	04	2620	411	11	Water/Sewerage-FRES	\$21,521	\$21,577	\$21,320	\$22,224	\$22,224	\$22,224	Projected 3.0% increase in services	-	0.00%	\$905	4.19%
855	04	2620	421	11	Disposal Services-FRES	\$5,619	\$5,911	\$5,648	\$6,088	\$6,088	\$6,088	Projected 3.0% increase in services	-	0.00%	\$440	7.45%
856	04	2620	422	11	Snow Plowing Services-FRES	\$4,130	\$5,523	\$5,449	\$5,689	\$5,689	\$5,689	Projected 3.0% increase in services	-	0.00%	\$240	4.35%
857	04	2620	424	11	Lawn & Grounds Care-FRES	\$631	\$544	\$217	\$550	\$550	\$550		-	0.00%	\$333	61.29%
858	04	2620	430	11	Repairs & Maintenance Serv.-FRES	\$29,937	\$28,782	\$33,426	\$29,000	\$29,000	\$29,000	General building repair	-	0.00%	-\$4,426	-15.38%
859	04	2620	520	11	Building Insurance-FRES	\$12,059	\$14,212	\$14,212	\$14,923	\$15,100	\$15,100	Estimate	177	1.19%	\$888	6.25%
860	04	2620	610	11	General Supplies/Paper-FRES	\$11,085	\$13,464	\$13,955	\$13,500	\$13,500	\$13,500	Toilet paper, paper towels, cleaning materials	-	0.00%	-\$455	-3.38%
861	04	2620	622	11	Electricity-FRES	\$38,109	\$40,778	\$38,737	\$40,778	\$40,778	\$40,778	FY 23: Year 3 of 3 year contract	(0)	0.00%	\$2,041	5.00%
862	04	2620	624	11	Fuel -FRES	\$22,701	\$35,168	\$19,288	\$36,047	\$36,047	\$36,047	Propane for FRES	-	0.00%	\$16,759	47.65%
863	04	2620	731	11	New Equipment-FRES	\$664	\$2,900	\$3,258	\$2,280	\$2,280	\$2,280	Pest Storage containers, operational expenses	-	0.00%	-\$978	-33.71%
864	04	2620	735	11	Replacement Equipment-FRES	\$0	\$1,000	\$695	\$2,000	\$2,000	\$2,000	Operational expenses	-	0.00%	\$1,305	130.50%
865	04	2620	114	12	Custodial Salaries-LCS	\$28,054	\$29,269	\$14,940	\$29,269	\$25,525	\$25,525	.75 FTE staff	(3,744)	-12.79%	\$10,585	36.16%
866	04	2620	114	12	Custodial Salaries-LCS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
867	04	2620	211	12	Medical insurance-LCS	\$5,925	\$8,422	\$1,021	\$8,129	\$2,000	\$2,000	Based on 10/1 Enrollment (1 health insurance buyback stipend)	(6,129)	-75.40%	\$979	11.63%
868	04	2620	212	12	Dental Insurance-LCS	\$445	\$633	\$0	\$665	\$1	\$1	Based on current enrollment (0)	(664)	-99.85%	\$1	0.16%
869	04	2620	213	12	Life Insurance-LCS	\$32	\$64	\$7	\$64	\$10	\$10		(54)	-84.38%	\$3	4.94%
870	04	2620	214	12	Disability Insurance-LCS	\$49	\$82	\$11	\$82	\$15	\$15		(67)	-81.71%	\$4	5.12%
871	04	2620	220	12	Social Security-LCS	\$2,044	\$2,239	\$476	\$2,239	\$2,260	\$2,260	Salary and value of health insurance buy back times .0765	21	0.94%	\$1,784	79.69%
872	04	2620	231	12	Employee Retirement-LCS	\$4,240	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
873	04	2620	250	12	Unemployment-LCS	\$0	\$77	\$21	\$97	\$90	\$90		(7)	-7.22%	\$69	89.77%
874	04	2620	261	12	Workers' Compensation-LCS	\$700	\$180	\$21	\$765	\$75	\$75		(690)	-90.20%	\$54	30.02%
875	04	2620	260	12	Worker's' Compensation-LCS	\$0	\$0	\$0	\$0	\$765	\$765	Different worker's comp percentage for custodial staff	765	...	\$765	...
876	04	2620	421	12	Disposal Services-LCS	\$2,771	\$2,923	\$2,771	\$3,011	\$3,011	\$3,011		-	0.00%	\$240	8.20%
877	04	2620	422	12	Snow Plowing Services-LCS	\$2,280	\$2,326	\$2,209	\$2,396	\$2,396	\$2,396		-	0.00%	\$187	8.04%
878	04	2620	424	12	Lawn & Grounds Care-LCS	\$286	\$529	\$426	\$550	\$550	\$550		-	0.00%	\$124	23.37%
879	04	2620	430	12	Repairs & Maintenance Serv.-LCS	\$8,052	\$19,272	\$11,312	\$19,000	\$19,000	\$19,000	General building repair	-	0.00%	\$7,688	39.89%
880	04	2620	520	12	Building Insurance-LCS	\$2,345	\$4,114	\$4,114	\$4,320	\$4,320	\$4,320	Projected 5% increase	-	0.00%	\$206	5.01%
881	04	2620	610	12	General Supplies/Paper-LCS	\$3,753	\$4,794	\$3,558	\$5,000	\$5,000	\$5,000	Toliet paper, paper towels, cleaning materials	-	0.00%	\$1,442	30.09%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to		
FUNCTION		OBJECT	Source	Description	FY20	Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	FY 22 Budget		FY 21 Actual	
													\$ Difference	% Difference	\$ Difference	% Difference
882	0	2620	622	12	Electricity-LCS	\$11,941	\$10,958	\$12,503	\$10,958	\$10,958	\$10,958	FY 23: Year 3 of 3 year contract	0	0.00%	-\$1,545	-14.10%
883	04	2620	624	12	Oil-LCS	\$5,804	\$7,072	\$4,492	\$7,249	\$7,249	\$7,249		-	0.00%	\$2,757	38.98%
884	04	2620	731	12	New Equipment-LCS	\$118	\$0	\$0	\$1,520	\$1,520	\$1,520	Pest Storage containers, operational expenses	-	0.00%	\$1,520	...
885	04	2620	735	12	Replacement Equipment-LCS	\$0	\$1,000	\$3,207	\$1,000	\$1,000	\$1,000	Operational expenses	-	0.00%	-\$2,207	-220.67%
886	04	2620	737	12	Replacement Furn & Fixtures - LCS	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	Operational expenses	-	0.00%	\$1,000	...
887	04	2721	519	02	Student Transportation-MS	\$0	\$56,100	\$55,568	\$56,100	\$60,000	\$60,000	Estimate; does Board want to go back out to Bid?	3,900	6.95%	\$4,432	7.90%
888	04	2721	519	03	Student Transportation-HS	\$122	\$69,671	\$69,035	\$69,671	\$75,000	\$75,000	Estimate; does Board want to go back out to Bid?	5,329	7.65%	\$5,965	8.56%
889	04	2721	519	11	Student Transportation-FRES	\$171,070	\$95,078	\$94,236	\$95,078	\$100,000	\$100,000	Estimate; does Board want to go back out to Bid?	4,922	5.18%	\$5,764	6.06%
890	04	2721	519	12	Student Transportation-LCS	\$33,966	\$26,197	\$25,947	\$26,197	\$28,000	\$28,000	Estimate; does Board want to go back out to Bid?	1,803	6.88%	\$2,053	7.84%
891	04	2722	519	02	SPED Transportation (All)-MS	\$11,499	\$12,941	\$13,044	\$13,303	\$17,458	\$17,458	Daily student transportation SPED	4,155	31.23%	\$4,414	34.11%
892	04	2722	519	03	SPED Transportation (All)-HS	\$51,502	\$72,187	\$65,432	\$74,208	\$81,885	\$81,885	Daily student transportation SPED	7,677	10.35%	\$16,453	22.79%
893	04	2722	519	11	SPED Transportation (All)-FRES	\$26,629	\$60,496	\$60,884	\$62,189	\$78,576	\$78,576	Daily student transportation SPED	16,387	26.35%	\$17,692	29.24%
894	04	2722	519	12	SPED Transportation (All)-LCS	\$11,171	\$12,941	\$20,391	\$13,303	\$21,554	\$21,554	Daily student transportation SPED	8,251	62.02%	\$1,163	8.99%
895	04	2725	519	02	Field Trip Transportation-MS	\$517	\$2,100	\$0	\$3,800	\$3,800	\$3,800	Replace reduction from 2020-21 plus increase in mileage charge	-	0.00%	\$3,800	180.95%
896	04	2725	519	03	Field Trip Transportation-HS	\$522	\$2,900	\$0	\$4,600	\$4,600	\$4,600	Replace reduction from 2020-21 plus increase in mileage charge	-	0.00%	\$4,600	158.62%
897	04	2725	519	11	Field Trip Transportation-FRES	\$1,917	\$3,924	\$278	\$6,000	\$4,441	\$4,441	Annual field trips (2 for each grade level)	(1,559)	-25.99%	\$4,163	106.08%
898	04	2725	519	12	Field Trip Transportation-LCS	\$0	\$588	\$278	\$1,200	\$1,440	\$1,440	Field trips and Step Up Day	240	20.00%	\$1,162	197.62%
899	04	2743	114	01	Salaries- Van Driver	\$6,732	\$8,023	\$9,345	\$11,745	\$11,745	\$11,745	Driver to CTE Classes	-	0.00%	\$2,400	29.91%
900	04	2743	213	03	Life Insurance- HS	\$15	\$15	\$0	\$15	\$15	\$15		-	0.00%	\$15	100.00%
901	04	2743	214	03	Disability Insurance- HS	\$18	\$18	\$0	\$18	\$18	\$18		-	0.00%	\$18	100.00%
902	04	2743	220	03	Social Security- HS	\$515	\$614	\$715	\$893	\$895	\$895	Equals salary times .076	2	0.22%	\$180	29.33%
903	04	2743	250	03	Unemployment Compensation- HS	\$0	\$68	\$30	\$68	\$40	\$40		(28)	-41.18%	\$10	14.44%
904	04	2743	260	03	Workers' Compensation	\$20	\$38	\$30	\$38	\$40	\$40		2	5.26%	\$10	26.13%
905	04	2743	430	03	Vocational Ed Vehicle Lease - HS	\$7,483	\$7,483	\$7,483	\$7,483	\$1	\$1	Lease ended FY22	(7,482)	-99.99%	-\$7,482	-99.99%
906	04	2743	519	03	Vocational Transportation-HS	\$716	\$10,500	\$1,633	\$10,500	\$10,500	\$10,500	For CTE students going to Milford	-	0.00%	\$8,867	84.45%
907	04	2743	624	03	Vocational Ed Vehicle Gasoline - HS	\$907	\$1,200	\$919	\$1,200	\$1,200	\$1,200		-	0.00%	\$281	23.42%
908	04	2744	519	02	Athletic Transportation-MS	\$5,418	\$14,858	\$9,350	\$15,101	\$18,495	\$18,495	Increase in mileage charge for Athletic Trips	3,394	22.48%	\$9,145	61.55%
909	04	2744	519	03	Athletic Transportation-HS	\$7,125	\$23,215	\$11,428	\$23,876	\$22,605	\$22,605	Increase in mileage charge for Athletic Trips	(1,271)	-5.32%	\$11,177	48.15%
910	04	2844	112	01	Technology Service Wages - SAU	\$17,599	\$16,600	\$19,017	\$17,100	\$93,000	\$93,000	IT Director @ 100% (which is same for other Admin positions)	75,900	443.86%	\$73,983	445.68%
911	04	2844	211	01	Medical insurance-SAU	\$2,626	\$2,712	\$1,626	\$2,179	\$21,000	\$21,000	Estimate 5% increase (IT Director @ 100%)	18,821	863.74%	\$19,374	714.39%
912	04	2844	212	01	Dental Insurance-SAU	\$127	\$127	\$611	\$133	\$1,550	\$1,550	Estimate 5% increase (IT Director @ 100%)	1,417	1065.41%	\$939	739.69%
913	04	2844	213	01	Life Insurance-SAU	\$26	\$29	\$22	\$32	\$100	\$100		68	212.50%	\$78	270.07%
914	04	2844	214	01	Disability Insurance-SAU	\$36	\$38	\$32	\$39	\$100	\$100		61	156.41%	\$68	179.68%
915	04	2844	220	01	Social Security-SAU	\$1,321	\$1,270	\$1,430	\$1,300	\$7,115	\$7,115	Equals salary times .076	5,815	447.31%	\$5,685	447.64%
916	04	2844	231	01	Employee Retirement-SAU	\$1,888	\$1,854	\$2,012	\$2,404	\$19,550	\$13,080	Draft 3 corrected to reflect accurate employer rate	10,676	444.09%	\$11,068	596.96%
917	04	2844	250	01	Unemployment-SAU	\$0	\$68	\$20	\$69	\$295	\$295		226	327.54%	\$275	403.84%
918	04	2844	260	01	Workers' Compensation-SAU	\$53	\$156	\$117	\$69	\$255	\$255		186	269.57%	\$138	88.53%
919	04	2844	330	01	T Technology Contracted Servs-SAU	\$866	\$1,000	\$4,613	\$1,050	\$2,000	\$2,000	Network Security	950	90.48%	-\$2,613	-261.35%
920	04	2844	580	01	T Travel/Conferences - SAU TECH	\$2,833	\$1,750	\$104	\$1,803	\$2,000	\$2,000	"tech mileage \$200 DoT mileage allowance \$1,000 NHSTE Conf (\$350) + travel (\$90) CMTT&T Conf (\$350) + travel (\$90)	197	10.93%	\$1,896	108.34%
												other out-of-district mileage \$400 (NHSTE mtgs, NHPSUG mtgs, other)"				
921	04	2844	610	01	T Tech Supplies - SAU TECH	\$781	\$700	\$0	\$700	\$2,000	\$2,000	Servers, infrastructure	1,300	185.71%	\$2,000	285.71%
922	04	2844	650	01	T Computer Software - SAU TECH	\$3,881	\$2,864	\$3,218	\$3,107	\$7,000	\$7,000	TeamViewer \$100, Asset Tiger \$21, MS Server Licensing \$160, Content Filtering \$4,590, Anti-Malware for Servers \$875, Anti-Malware for EndPoints \$250, Swift Messaging System \$950 Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$5,000 (~\$17,000 total)]	3,893	125.30%	\$3,782	132.07%
923	04	2844	735	01	T Replace Equipment - SAU TECH	\$859	\$2,000	\$0	\$2,000	\$6,025	\$6,025	Repace Firewall, Switches, WAPs. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase	4,025	201.25%	\$6,025	301.25%
924	04	2844	810	01	T Dues and Fees - Technology	\$340	\$500	\$340	\$515	\$1,155	\$1,155	CoSN member (required for SDPA access) \$425 NHSTE member (\$30)	640	124.27%	\$815	163.00%
												SDPA (Student Data Privacy Alliance/The Education Cooperative) \$700				
925	04	2844	112	02	Technology Service Wages - MS	\$33,200	\$33,200	\$36,346	\$34,200	\$1	\$1	Budgeted IT Director 100% in SAU line item	(34,199)	-100.00%	-\$36,345	-109.47%
926	04	2844	211	02	Medical insurance-MS	\$3,253	\$2,712	\$3,252	\$2,826	\$1	\$1	Budgeted IT Director 100% in SAU line item	(2,825)	-99.96%	-\$3,251	-119.87%
927	04	2844	212	02	Dental Insurance-MS	\$253	\$253	\$674	\$266	\$1	\$1	Budgeted IT Director 100% in SAU line item	(265)	-99.62%	-\$673	-265.94%
928	04	2844	213	02	Life Insurance-MS	\$54	\$59	\$43	\$63	\$1	\$1	Budgeted IT Director 100% in SAU line item	(62)	-98.41%	-\$42	-71.53%
929	04	2844	214	02	Disability Insurance-MS	\$71	\$75	\$64	\$77	\$1	\$1	Budgeted IT Director 100% in SAU line item	(76)	-98.70%	-\$63	-83.47%
930	04	2844	220	02	Social Security-MS	\$2,494	\$2,540	\$2,734	\$2,599	\$1	\$1	Budgeted IT Director 100% in SAU line item	(2,598)	-99.96%	-\$2,733	-107.58%

Wilton-Lyndeborough Cooperative School District
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Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual		
FUNCTION	OBJECT	Source	Description	FY20	Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	\$ Difference	% Difference	\$ Difference	% Difference	
931	04	2844	231	02	Employee Retirement-MS	\$3,708	\$3,708	\$4,025	\$4,809	\$1	\$1	Budgeted IT Director 100% in SAU line item	(4,808)	-99.98%	-\$4,024	-108.52%
932	04	2844	250	02	Unemployment-MS	\$0	\$68	\$42	\$69	\$1	\$1	Budgeted IT Director 100% in SAU line item	(68)	-98.55%	-\$41	-60.15%
933	04	2844	260	02	Workers' Compensation-MS	\$99	\$78	\$61	\$79	\$1	\$1	Budgeted IT Director 100% in SAU line item	(78)	-98.73%	-\$60	-76.92%
934	04	2844	290	02	Workshops/Conferences-MS	\$185	\$2,000	\$406	\$2,000	\$1	\$1		(1,999)	-99.95%	-\$405	-20.25%
935	04	2844	330	02	T Technology Contracted Servs-MS	\$51	\$2,000	\$1,998	\$2,100	\$5,200	\$5,200	Network Security	3,100	147.62%	\$3,203	160.13%
936	04	2844	430	02	T Repairs & Maint - MS TECH	\$0	\$2,500	\$3,954	\$2,625	\$1	\$1		(2,624)	-99.96%	-\$3,953	-158.13%
937	04	2844	449	02	T Info Systems - Print Management - MS	\$0	\$9,200	\$9,190	\$9,200	\$9,200		Contract with BDT for supplies & support through SPC PrinterLogic currently on 3 yr license (expiration 8/5/2025 -- renewal then ~\$7,000 for another 3yr term)	-	0.00%	\$10	0.10%
938	04	2844	610	02	T Tech Supplies - MS TECH	\$105	\$318	\$22	\$334	\$2,000	\$2,000	servers, infrastructure	1,666	498.80%	\$1,978	621.97%
939	04	2844	650	02	T Computer Software - MS TECH	\$21	\$3,917	\$1,329	\$4,413	\$4,000		MS Server Licensing 500 TeamViewer \$200 AssetTiger \$18 ChromeMgt \$300 Mosyle MDM Mgt \$100 Anti-malware for EndPoints \$1,050 Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$2,400] \$4,000	(413)	-9.36%	\$2,671	68.18%
940	04	2844	735	02	T Replace Equipment - MS TECH	\$1,900	\$3,745	\$2,300	\$16,500	\$12,000		GWfE (Google Workspace for Education) Enterprise Licensing \$540 eWaste ~\$30 Replace Firewall, Switches, WAPs and 2 IWBs. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase	(4,500)	-27.27%	\$9,700	259.01%
941	04	2844	112	03	Technology Service Wages - HS	\$33,200	\$33,200	\$36,347	\$34,200	\$1	\$1	Budgeted IT Director 100% in SAU line item	(34,199)	-100.00%	-\$36,346	-109.47%
942	04	2844	211	03	Medical insurance-HS	\$4,753	\$2,712	\$3,252	\$2,227	\$1	\$1	Budgeted IT Director 100% in SAU line item	(2,226)	-99.96%	-\$3,251	-119.87%
943	04	2844	212	03	Dental Insurance-HS	\$253	\$253	\$773	\$266	\$1	\$1	Budgeted IT Director 100% in SAU line item	(265)	-99.62%	-\$772	-305.28%
944	04	2844	213	03	Life Insurance-HS	\$54	\$59	\$43	\$63	\$1	\$1	Budgeted IT Director 100% in SAU line item	(62)	-98.41%	-\$42	-71.80%
945	04	2844	214	03	Disability Insurance-HS	\$71	\$75	\$64	\$77	\$1	\$1	Budgeted IT Director 100% in SAU line item	(76)	-98.70%	-\$63	-83.44%
946	04	2844	220	03	Social Security-HS	\$2,608	\$2,540	\$2,734	\$2,599	\$1	\$1	Budgeted IT Director 100% in SAU line item	(2,598)	-99.96%	-\$2,733	-107.59%
947	04	2844	231	03	Employee Retirement-HS	\$3,708	\$3,708	\$4,025	\$4,809	\$1	\$1	Budgeted IT Director 100% in SAU line item	(4,808)	-99.98%	-\$4,024	-108.52%
948	04	2844	250	03	Unemployment-HS	\$0	\$68	\$42	\$71	\$1	\$1	Budgeted IT Director 100% in SAU line item	(70)	-98.59%	-\$41	-60.15%
949	04	2844	260	03	Workers' Compensation-HS	\$104	\$156	\$117	\$78	\$1	\$1	Budgeted IT Director 100% in SAU line item	(77)	-98.72%	-\$116	-74.36%
950	04	2844	330	03	T Technology Contracted Servs-HS	\$63	\$2,000	\$1,998	\$2,100	\$6,460	\$6,460	Network Security	4,360	207.62%	\$4,463	223.13%
951	04	2844	430	03	T Repairs & Maint - HS TECH	\$0	\$2,500	\$1,710	\$2,625	\$1,000	\$1,000	Replacement screens, keyboards, trackpads,	(1,625)	-61.90%	-\$710	-28.41%
952	04	2844	449	03	T Info Systems - Print Management - HS	\$0	\$11,200	\$11,189	\$11,200	\$11,200	\$11,200	Contract with BDT for supplies & support through SPC PrinterLogic currently on 3 yr license	-	0.00%	\$11	0.10%
953	04	2844	531	03	T Info Systems - Phone/Internet - HS	\$0	\$25,300	\$29,922	\$26,549	\$18,525		FL site charge \$205/mo FL WLC BB \$223/mo Phone contract ~\$1,100/mo Bluehost Website Hosting \$170 GoDaddy domain name renewal \$70	(8,024)	-30.22%	-\$11,397	-45.05%
954	04	2844	531	03	T Info Systems - Phone/Internet - HS	\$0	\$30,800	\$37,161	\$32,546	\$25,150		FL site charge \$205/mo FL WLC BB \$273/mo phone contract ~\$1,600/mo Bluehost Website Hosting \$170	(7,396)	-22.72%	-\$12,011	-39.00%
955	04	2844	610	03	T Tech Supplies - HS TECH	\$323	\$330	\$13	\$347	\$2,000	\$2,000	servers, infrastructure	1,653	476.37%	\$1,987	601.98%
956	04	2844	650	03	T Computer Software - HS TECH	\$0	\$4,218	\$1,243	\$4,574	\$6,000		MS Server Licensing \$780 TeamViewer \$290 AssetTiger \$58 ChromeMgt \$1,250 Anti-malware for EndPoints \$1,525 Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$3,480] \$6,000	1,426	31.18%	\$4,757	112.79%
957	04	2844	735	03	T Replace Equipment - HS TECH	\$1,006	\$3,745	\$2,800	\$19,000	\$17,200		eWaste ~\$30 Replace Firewall, Switches, WAPs, 2 IWBs Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase	(1,800)	-9.47%	\$14,400	384.51%
958	04	2844	112	11	Technology Service Wages - FRES	\$34,054	\$35,992	\$36,723	\$36,992	\$39,075	\$39,075	IT assistant @ 80%; IT Director moved to SAU line item	2,083	5.63%	\$2,352	6.54%
959	04	2844	211	11	Medical insurance-FRES	\$12,305	\$380	\$17,560	\$879	\$19,215	\$19,215	IT assistant @ 80%; IT Director moved to SAU line item	18,336	2086.01%	\$1,655	435.42%

Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to		Comparing FY23 Draft 3 to		
FUNCTION		OBJECT	Source	Description		FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	FY 22 Budget		FY 21 Actual	
													\$ Difference	% Difference	\$ Difference	% Difference
960	04	2844	212	11	Dental Insurance- FRES	\$871	\$0	\$0	\$1,231	\$1,255	\$1,255	IT assistant @ 80%; IT Director moved to SAU line item	24	1.95%	\$1,255	...
961	04	2844	213	11	Life Insurance-FRES	\$27	\$63	\$43	\$65	\$50	\$50	IT assistant @ 80%; IT Director moved to SAU line item	(15)	-23.08%	\$7	10.79%
962	04	2844	214	11	Disability Insurance-FRES	\$28	\$81	\$69	\$84	\$75	\$75	IT assistant @ 80%; IT Director moved to SAU line item	(9)	-10.71%	\$6	7.56%
963	04	2844	220	11	Social Security-FRES	\$2,501	\$2,753	\$2,549	\$2,811	\$2,990	\$2,990	IT assistant @ 80%; IT Director moved to SAU line item	179	6.37%	\$441	16.01%
964	04	2844	231	11	Employee Retirement-FRES	\$3,304	\$4,020	\$4,102	\$5,201	\$5,495	\$5,495	IT assistant @ 80%; IT Director moved to SAU line item	294	5.65%	\$1,393	34.65%
965	04	2844	250	11	Unemployment-FRES	\$0	\$68	\$60	\$0	\$125	\$125	IT assistant @ 80%; IT Director moved to SAU line item	125	...	\$65	95.65%
966	04	2844	260	11	Worker's Compensation - FRES	\$531	\$169	\$960	\$156	\$110	\$110	IT assistant @ 80%; IT Director moved to SAU line item	(46)	-29.49%	-\$850	-502.96%
967	04	2844	330	11	T Technology Contracted Servs - FRES	\$0	\$2,000	\$2,025	\$3,100	\$8,480	\$8,480	Network Security	5,380	173.55%	\$6,455	322.75%
968	04	2844	430	11	T Repairs & Maint. - FRES TECH	\$0	\$2,500	\$523	\$2,625	\$1,000	\$1,000	Replacement screens, keyboards, trackpads, etc	(1,625)	-61.90%	\$477	19.06%
969	04	2844	449	11	T Info Systems - Print Management - FRES	\$0	\$15,200	\$15,339	\$15,200	\$15,200	\$15,200	PrinterLogic currently on 3 yr license	-	0.00%	-\$139	-0.91%
970	04	2844	531	11	T Info Systems - Phone/Internet - FRES	\$0	\$41,800	\$50,795	\$44,753	\$38,000	\$38,000	FL site charge \$380/mo	(6,753)	-15.09%	-\$12,795	-30.61%
												FL FRES BB \$455/mo				
												Phone contract ~\$2,300/mo				
971	04	2844	610	11	T Tech Supplies - FRES TECH	\$252	\$600	\$142	\$630	\$2,000	\$2,000	Bluehost Website Hosting \$170	1,370	217.46%	\$1,858	309.66%
972	04	2844	650	11	T Computer Software - FRES TECH	\$742	\$5,645	\$1,464	\$6,887	\$8,100	\$8,100	MS Server Licensing \$945	1,213	17.61%	\$6,636	117.56%
												TeamViewer \$420				
												AssetTiger \$84				
												ChromeMgt \$1,250				
												Mosyle MDM Mgt \$600				
												Anti-malware for EndPoints \$2,205				
												Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$5,040]				
												\$8,100 GWfE (Google Workspace for Education) Enterprise Licensing \$2,520				
973	04	2844	735	11	T Replace Equipment - FRES TECH	\$938	\$7,490	\$3,800	\$19,000	\$16,800	\$16,800	eWaste ~\$50	(2,200)	-11.58%	\$13,000	173.56%
												Replace Firewall, Switches, WAPs.Eligible for 60% E-Rate Reimbursement. Line				
												item has been budgeted at 40% of cost with an estimated 25% increase				
974	04	2844	112	12	Technology Service Wages - LCS	\$8,513	\$8,998	\$9,181	\$9,945	\$9,770	\$9,770	IT assistant @ 20%; IT Director moved to SAU line item	(175)	-1.76%	\$589	6.55%
975	04	2844	211	12	Medical insurance-LCS	\$3,076	\$845	\$4,390	\$1,042	\$4,800	\$4,800	IT assistant @ 20%; IT Director moved to SAU line item	3,758	360.65%	\$410	48.52%
976	04	2844	212	12	Dental Insurance- LCS	\$218	\$0	\$0	\$308	\$310	\$310	IT assistant @ 20%; IT Director moved to SAU line item	2	0.65%	\$310	...
977	04	2844	213	12	Life Insurance-LCS	\$7	\$16	\$11	\$17	\$15	\$15	IT assistant @ 20%; IT Director moved to SAU line item	(2)	-11.76%	\$4	25.50%
978	04	2844	214	12	Disability Insurance-LCS	\$7	\$20	\$17	\$21	\$20	\$20	IT assistant @ 20%; IT Director moved to SAU line item	(1)	-4.76%	\$3	14.30%
979	04	2844	220	12	Social Security-LCS	\$625	\$688	\$637	\$756	\$750	\$750	IT assistant @ 20%; IT Director moved to SAU line item	(6)	-0.79%	\$113	16.38%
980	04	2844	231	12	Employee Retirement-LCS	\$826	\$1,005	\$1,026	\$1,398	\$1,375	\$1,375	IT assistant @ 20%; IT Director moved to SAU line item	(23)	-1.64%	\$349	34.77%
981	04	2844	250	12	Unemployment-LCS	\$0	\$68	\$15	\$23	\$30	\$30	IT assistant @ 20%; IT Director moved to SAU line item	7	30.43%	\$15	22.04%
982	04	2844	260	12	Workers' Compensation-LCS	\$133	\$42	\$240	\$59	\$30	\$30	IT assistant @ 20%; IT Director moved to SAU line item	(29)	-49.15%	-\$210	-499.86%
983	04	2844	330	12	T Technology Contracted Servs - LCS	\$0	\$500	\$498	\$525	\$1,600	\$1,600	Network Security	1,075	204.76%	\$1,103	220.50%
984	04	2844	430	12	T Repairs & Maint. - LCS TECH	\$0	\$2,500	\$3,289	\$2,625	\$1,000	\$1,000	Replacement screens, keyboards, trackpads, etc	(1,625)	-61.90%	-\$2,289	-91.55%
985	04	2844	449	12	T Info Systems - Print Management - LCS	\$0	\$4,400	\$4,449	\$4,400	\$4,400	\$4,400	Contract with BDT for supplies & support through SPC	-	0.00%	-\$49	-1.11%
												PrinterLogic currently on 3 yr license				
986	04	2844	531	12	T Info Systems - Phone/Internet - LCS	\$0	\$12,100	\$18,896	\$12,497	\$16,100	\$16,100	FL site charge \$85/mo	3,603	28.83%	-\$2,796	-23.11%
												FL LCS BB \$750/mo				
												phone contract ~\$490/mo				
987	04	2844	610	12	T Tech Supplies - LCS TECH	\$343	\$550	\$546	\$578	\$2,000	\$2,000	Bluehost Website Hosting \$170	1,422	246.02%	\$1,454	264.42%
988	04	2844	650	12	T Computer Software - LCS TECH	\$113	\$2,501	\$611	\$2,852	\$4,500	\$4,500	MS Server Licensing \$101	1,648	57.78%	\$3,889	155.51%
												TeamViewer \$90				
												AssetTiger \$18				
												ChromeMgt \$300				
												Mosyle MDM Mgt \$100				
												Anti-malware for EndPoints \$475				
												Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$1,080]				
												\$4,500 iready - \$1500 replaces renaissance star 360				
989	04	2844	735	12	T Replace Equipment - LCS TECH	\$125	\$4,644	\$1,100	\$7,000	\$5,600	\$5,600	eWaste ~\$25	(1,400)	-20.00%	\$4,500	96.90%
												Replace Firewall, Switches, WAPs. Eligible for 60% E-Rate Reimbursement. Line				
												item has been budgeted at 40% of cost with an estimated 25% increase				
												Admin Asst & Nurse Desktop computers \$4,000				
990	04	2999	112	02	SAU Performance Incentives	\$59,397	\$59,695	\$0	\$61,187	\$1	\$1		(61,186)	-100.00%	\$1	0.00%
991	04	3003	330	01	Facilities Management	\$0	\$1	\$0	\$1	\$1	\$1		-	0.00%	\$1	100.00%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #3 for November 9, 2022 School Board/Budget Committee Joint Review
Changes from Draft #2 are highlighted in Yellow

												Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual		
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES		\$ Difference	% Difference	\$ Difference	% Difference	
992	04	5110	910	11	Principal on Debt-FRES	\$310,000	\$325,000	\$325,000	\$325,000	\$360,000	\$360,000	Updated to reflect NHMBB Agreement	35,000	10.77%	\$35,000	10.77%
993	04	5120	830	11	Interest on Debt-FRES	\$294,460	\$278,268	\$278,268	\$285,224	\$243,460	\$243,460	Updated to reflect NHMBB Agreement	(41,764)	-14.64%	-\$34,808	-12.51%
994	04	5210	930	01	Transfer to Food Service Fund	\$0	\$251,276	\$181,096	\$251,276	\$277,004	\$293,795	Draft 3 reflects wage and benefit adjustments	42,519	16.92%	\$112,699	44.85%
995																
996					SUBTOTAL	\$11,085,206	\$12,478,491	\$11,504,703	\$12,731,699	\$13,369,761	\$13,400,994	\$31,233 increase between Draft #3 and Draft #2	669,295	5.26%	\$891,270	7.14%