Wilton-Lyndeborough Cooperative School District

FY 23 Budget - Draft #5 for December 14, 2021 School Board/Budget Committee Joint Review

								r i 25 Budget - D	raft #5 for Dec	Wages & Bene	ol Board/Budget Committee Joint Review				
										Mages & Delle	1113	Comparing FY FY 22 B	1	Comparing FY FY 21 A	
	FU	INCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #4	FY 23 Draft #5 NOTES		-	\$ Difference	
											New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425				
1 04	•	1100	112	02	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425 (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	\$589,500	\$589,500 Review of staff allocations	30,355	5.43%	-\$15,080	-2.57%
		4400			Medical Incurance MS	605 045	6444 570	6400 707	604 570	604 005	Confirmed 2.5% rate increase (increase from D3 based on new enrollment	(0.404)	4.40%	640.040	47 500/
3 04 4 04		1100 1100	211 211	02 02	Medical Insurance-MS Medical Insurance-MS plan changes	\$85,215 \$0	\$111,572 \$0	÷	\$84,576 \$22,872	\$81,095 \$23,500	\$81,095 changes) \$23,500 District wide allowance for plan changes at MS	(3,481) 628	-4.12% 2.75%	-\$19,612 \$23,500	-17.58%
		1100	211	02	medical insurance-mo plan changes	φŪ	φU	φŪ	\$22,012	\$23,300		020	2.7 5 /0	\$25,500	•••
5 04		1100	212	02	Dental Insurance-MS	\$8,580	\$8,365	\$8,453	\$6,235	\$5,940	\$5,940 Confirmed 0% rate increase (change from D3 based on new enrollment changes)	(295)	-4.73%	-\$2,513	-30.05%
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 <mark>04</mark>		1100	220	02	Social Security-MS	\$46,771	\$45,363	\$44,907	\$42,774	\$46,500	\$45,700 Includes FICA on wages and value of insurance buyback	2,926	6.84%	\$793	1.75%
9 <mark>04</mark>		1100	232	02	Teacher Retirement-MS	\$11,226	\$98,619	\$108,562	\$117,532	\$126,100	\$123,880 Equals salary time .2102	6,348	5.40%	\$15,318	15.53%
10 04 11 04		1100 1100	250	02 02	Unemployment-MS Workers' Compensation-MS	\$0	\$1,086	\$1,279	\$1,845	\$1,900	\$1,900 Estimate based on 10/2021 staffing \$1,650 Estimate based on 10/2021 staffing	55	2.98% -8.23%	\$621	57.19% -11.05%
11 04		1100	260	02		\$1,683	\$2,769	\$1,956	\$1,798	\$1,650	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425	(148)	-0.23 /0	-\$306	-11.05 //
12 04		1100	112	03	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	
13 04	•	1100	112	03	Teacher Salaries-HS	\$896,681	\$872,735	\$798,866	\$838,990	\$802,100	\$802,100 Draft 4: Removed Social Studies position (funding shifted to FRES)	(36,890)	-4.40%	\$3,234	
14 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!
15 <mark>04</mark>		1100	211	03	Medical Insurance-HS	\$132,840	\$151,525	\$111,326	\$133,716	\$113,000	\$112,800 Confirmed 2.5% rate increase	(20,916)	-15.64%	\$1,474	0.97%
16 04		1100	212	03	Dental Insurance-HS	\$13,115	\$12,180		\$10,544	\$7,000	\$7,000 Confirmed 0% rate increase	(3,544)	-33.61%	-\$2,135	-17.53%
17 04 18 04		1100 1100	213 214	03 03	Life Insurance-HS Disability Insurance-HS	\$995 \$1,321	\$1,466 \$1,882	\$1,060 \$1,665	\$1,524 \$1,935	\$1,100 \$1,700	\$1,100 Estimate based on 10/2021 staffing \$1,700 Estimate based on 10/2021 staffing	(424) (235)	-27.82% -12.16%	\$40 \$35	2.70% 1.86%
18 04		1100	214	03	Social Security-HS	\$66,321	\$67,147	\$1,005	\$64,182	\$62,300	\$62,300 Includes FICA on wages and value of insurance buyback	(1,882)	-12.16%	\$35 \$2,943	4.38%
20 04		1100	232	03	Teacher Retirement-HS	\$159,969	\$148,476	\$141,286	\$176,356	\$168,750	\$168,600 Equals salary time .2102	(7,756)	-4.40%	\$27,314	18.40%
21 04		1100	250	03	Unemployment-HS	\$0	\$1,430	\$1,533	\$2,768	\$2,575	\$2,575	(193)	-6.97%	\$1,042	72.89%
22 04	•	1100	260	03	Workers' Compensation-HS	\$2,537	\$4,084	\$2,569	\$4,304	\$2,250	\$2,250	(2,054)	-47.72%	-\$319	-7.81%
23 04	•	1100	112	11	SUMMER ACADEMY- FRES	\$0	\$0	\$0	\$20,000	\$1	\$1 Has been grant funded in previous years	(19,999)	-100.00%	\$1	
											New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425				
24 04	•	1100	112	11	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	•••
25 04		1100	112	11	Teacher Salaries-FRES	\$966,191	\$990,040	\$938,355	\$1,024,105	\$1,110,000	Review of staff allocations; D4 includes funding for additional position; D5 \$1,114,705 corrects the position from .8 to 1.0	90,600	8.85%	\$176,350	17.81%
26 04		1100	211	11	Medical Insurance- FRES plan changes	\$900,191	\$990,040		\$22,872	\$23,500	\$23,500 District wide allowance for plan changes at FRES	628	2.75%	\$23,500	
27 04		1100	211	11	Medical Insurance-FRES	\$258,953	\$291,068		\$228,897	\$265,250	\$265,250 Confirmed 2.5% rate increase (change from D3 due to additional position)	36,353	15.88%	\$42,257	14.52%
28 04	•	1100	212	11	Dental Insurance-FRES	\$23,040	\$23,122	\$17,506	\$18,645	\$20,450	\$20,450 Confirmed 0% rate increase (change from D3 due to additional position)	1,805	9.68%	\$2,944	12.73%
29 04	•	1100	213	11	Life Insurance-FRES	\$979	\$1,675	\$1,056	\$1,702	\$1,400	\$1,400 Review of staff allocations	(302)	-17.74%	\$344	20.52%
30 04		1100	214	11	Disability Insurance-FRES	\$1,328	\$2,145		\$2,122	\$2,200	\$2,200 Review of staff allocations	78	3.68%	\$433	20.16%
31 04		1100	220	11	Social Security-FRES	\$69,625	\$76,121	\$68,793	\$78,334	\$85,750	\$86,195 D4 includes additional position; D5 corrects the position from .8 to 1.0	7,861	10.04%	\$17,402	22.86%
32 04 33 04		1100 1100	232 250	11 11	Teacher Retirement-FRES Unemployment-FRES	\$160,769 \$0	\$176,850 \$1,250		\$215,267 \$3,379	\$220,000 \$3,550	\$221,050 D4 includes additional position; D5 corrects the position from .8 to 1.0 \$3.550 Review of staff allocations	5,783 171	2.69% 5.06%	\$61,028 \$1,706	34.51% 136.48%
34 04		1100	260	11	Workers' Compensation-FRES	\$2,568	\$4,553	\$3,014	\$3,012	\$3,050	\$3,050 Review of staff allocations	38	1.26%	\$36	0.78%
							+ .,	+-,	+-,	+-,	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425				
35 04		1100	112	12	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	
36 04	ļ	1100	112	12	Teacher Salaries-LCS	\$168,978	\$185,650	\$173,650	\$172,400	\$157,205	<mark>\$157,205</mark>	(15,195)	-8.81 %	-\$16,445	-8.86 %
37 04		1100	211	12	Medical Insurance-LCS	\$38,534	\$40,235		\$46,873	\$31,820	\$31,820 Confirmed 2.5% rate increase	(15,053)	-32.11%	-\$13,614	-33.84%
38 `04		1100	211	12 12	Medical Insurance-LCS Dental Insurance-LCS	\$0	\$0		\$0	\$12,500	\$12,500 District wide allowance for plan changes at LCS \$2,000 Confirmed 0% increase	12,500		\$12,500	
39 04 40 04		1100 1100	212 213	12	Life Insurance-LCS	\$2,650 \$155	\$2,652 \$295	\$2,830 \$198	\$2,830 \$162	\$2,000	\$2,000 Confirmed 0% increase	(830) 138	-29.33% 85.19%	-\$830 \$102	-31.30% 34.58%
41 04		1100	213	12	Disability Insurance-LCS	\$133	\$377	\$347	\$398	\$400	\$400	2	0.50%	\$53	14.05%
42 04		1100	220	12	Social Security-LCS	\$12,288	\$14,585	\$12,447	\$12,188	\$12,100	\$12,050 Includes FICA on wages and value of insurance buyback	(138)	-1.13%	-\$397	-2.72%
43 04		1100	232	12	Teacher Retirement-LCS	\$30,025	\$33,847	\$33,514	\$36,238	\$33,050	\$33,050 Equals salary times .2102	(3,188)	-8.80%	-\$464	-1.37%
44 04		1100	250	12	Unemployment-LCS	\$0	\$296		\$568	\$510	\$510	(58)	-10.21%	\$150	50.79%
45 04		1100	260	12	Workers' Compensation-LCS	\$505	\$874		\$554	\$450	\$450	(104)	-18.77%	-\$109	-12.43%
46 04 47 04		1110 1110	211	02 03	Medical Insurance-MS Medical Insurance-HS	\$3,277	\$0 \$0		\$0 \$0	\$1 \$1	\$1 \$1	1		\$1	
47 04		1110	211 114	03 11	Teacher Aide Salaries-FRES	\$4,004	پر \$11,211	\$0 \$1,238	\$0 \$0	\$1	51 51	1		\$1 -\$1,237	 -11.03%
49 04		1110	211	11	Medical Insurance-FRES	\$395	\$308		\$0	\$1	\$1	. 1		-\$988	-320.62%
50 04		1110	213	11	Life Insruance- FRES	\$70	\$0		\$0	\$1	\$1	1		\$1	
51 04	,	1110	220	11	Social Security-FRES	\$1,565	\$858	\$95	\$0	\$1	<u>\$1</u>	1	•••	-\$94	-10.92%
52 04		1110	250	11	Unemployment-FRES	\$0	\$103		\$103	\$1	<u>\$1</u>	(102)	-99.03%	\$1	0.97%
53 04		1110	260	11	Workers' Compensation-FRES	\$62	\$68		\$0	\$1	\$1	1		\$1	1.47%
54 <mark>04</mark>		1110 1110	114 211	12 12	Teacher Aide Salaries-LCS Medical Insurance-LCS	\$58,215 \$17,436	\$60,722 \$9.493	-	\$59,490 \$17 318	\$59,900 \$15,910	\$61,015 3 Classroom Aide's; D5 budgets for full contract (176+3) \$15,910 Confirmed 2.5% rate increase	1,525	2.56% -8.13%	-\$175	-0.29% -15.97%
55 04 56 04		1110 1110	211 212	12 12	Dental Insurance-LCS	\$17,436	\$9,493 \$1,607	\$17,426 \$0	\$17,318 \$564	\$15,910 \$1,150	\$15,910 Confirmed 2.5% rate increase \$1,150 Confirmed 0% rate increase	(1,408) 586	-8.13%	-\$1,516 \$1,150	-15.97% 71.56%
57 04		1110	212	12	Life Insurance-LCS	\$115	\$1,007		\$162	\$1,150	\$165	300	1.85%	\$1,130	53.05%
58 04		1110	214	12	Disability Insurance-LCS	\$98	\$137		\$137	\$135	\$135	(2)	-1.46%	\$21	15.55%
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									Wages & Benefi	ts				
											Comparing F	23 Draft 5 to	Comparing FY2	3 Draft 5 to
											FY 22 E	-	FY 21 Ac	
	UNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget F	Y 21 Actual F	Y 22 Budget	FY 23 Draft #4	FY 23 Draft #5 NOTES	\$ Difference	% Difference	\$ Difference %	Difference
59 <mark>04</mark>	1110	220	12	Social Security-LCS	\$4,259	\$4,645	\$4,509	\$858	\$4,590	\$4,670 D5 budgets for full contract (176+3)	3,812	444.29%	\$161	3.46%
										Line item needed to properly account for this expense; D5 budgets for full				
60 <mark>04</mark>	1110	231	12	Teacher Aide Retirement-LCS	\$0	\$0	\$0	\$0	\$6,100	\$6,210 contract (176+3)	6,210		\$6,210	
61 04	1110	250	12	Unemployment-LCS	\$2,352	\$203	\$167	\$203	\$195	\$195	(8)	-3.94%	\$28	13.69%
62 04	1110	260	12	Workers' Compensation-LCS	\$142	\$285	\$190	\$137	\$165	\$165	28	20.44%	-\$25	-8.92%
63 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%
64 04	1120	220	02	Social Security-MS	\$1,094	\$2,295	\$2,135	\$2,295	\$2,295	\$2,295	-	0.00%	\$160	6.96%
65 04	1120	250	02	Unemployment-MS	\$0	\$145	\$107	\$145	\$95	\$95	(50)	-34.48%	-\$12	-7.94%
66 04	1120	260	02	Workers' Compensation-MS	\$35	\$141	\$109	\$141	\$85	\$85	(56)	-39.72%	-\$24	-16.94%
67 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%
68 04 69 04	1120	220	03	Social Security-HS	\$720	\$2,295	\$2,025	\$2,295	\$2,295	\$2,295	-	0.00%	\$270	11.78%
69 04 70 04	1120 1120	250	03	Unemployment-HS Workers' Compensation-HS	\$0	\$145	\$103	\$145	\$95	\$95	(50)	-34.48%	-\$8	-5.19%
70 04	1120	260 114		Sub. Teacher Salaries-FRES	\$19	\$141 \$30,000	\$104 \$54,806	\$141	\$85	\$85 \$30,000 Compensation for as-needed and long-term substitute staff	(56)	-39.72%	-\$19	-13.31%
71 04	1120	220	11 11	Social Security-FRES	\$3,980 \$219			\$30,000	\$30,000		-	0.00%	-\$24,806	-82.69% -82.56%
72 04	1120	220	11	Unemployment-FRES	\$215	\$2,295 \$145	\$4,190 \$179	\$2,295 \$145	\$2,295 \$95	\$2,295 \$95	- (50)	-34.48%	-\$1,895 -\$84	-58.05%
73 04	1120	250	11	Workers' Compensation-FRES	\$5	\$145	\$175	\$145	\$95	\$85	(50)	-39.72%	-\$84	-56.70%
75 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	(33)	0.00%	\$23,331	-38.70 %
75 04	1120	220	12	Social Security-LCS	\$12,135	\$2,295	\$510	\$30,000	\$2,295	\$2,295	-	0.00%	\$1,785	77.77%
77 04	1120	250	12	Unemployment-LCS	\$929	\$145	\$310	\$145	\$95	\$95	- (50)	-34.48%	\$73	50.30%
78 04	1120	260	12	Workers' Compensation-LCS	\$36	\$141	\$22	\$141	\$85	\$85	(56)	-39.72%	\$63	44.57%
79 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%
80 04	1210	211	02	Medical Insurance-MS	\$17,829	\$17,050	\$22,698	\$10,470	\$6,500	\$6,500 Confirmed 2.5% rate increase	(3,970)	-37.92%	-\$16,198	-95.01%
81 04	1210	212	02	Dental Insurance-MS	\$2,717	\$2,722	\$2,822	\$2,058	\$255	\$255 Confirmed 0% rate increase	(1,803)	-87.61%	-\$2,567	-94.31%
82 04	1210	213	02	Life Insurance-MS	\$147	\$158	\$156	\$158	\$140	\$140	(18)	-11.39%	-\$16	-10.17%
83 04	1210	214	02	Disability Insurance-MS	\$153	\$202	\$229	\$205	\$150	\$150	(55)	-26.83%	-\$79	-39.12%
84 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%
85 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%
86 04	1210	250	02	Unemployment-MS	\$0	\$203	\$202	\$283	\$310	\$310	27	9.54%	\$108	53.14%
87 04	1210	260	02	Workers' Compensation-MS	\$277	\$421	\$367	\$286	\$265	\$265	(21)	-7.34%	-\$102	-24.20%
88 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%
89 04	1210	211	03	Medical Insurance-HS	\$16,720	\$15,050	\$21,180	\$31,343	\$18,860	\$18,860 Confirmed 2.5% rate increase	(12,483)	-39.83%	-\$2,320	-15.42%
90 04	1210	212	03	Dental Insurance-HS	\$1,270	\$1,274	\$1,442	\$2,058	\$1,180	\$1,180 Confirmed 0% rate increase	(878)	-42.66%	-\$262	-20.58%
91 04	1210	213	03	Life Insurance-HS	\$85	\$99	\$104	\$108	\$190	<mark>\$190</mark>	82	75.93%	\$86	86.57%
92 04	1210	214	03	Disability Insurance-HS	\$92	\$127	\$161	\$246	\$245	\$245	(1)	-0.41%	\$84	66.37%
93 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%
94 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%
95 04	1210	250	03	Unemployment-HS	\$0	\$135	\$135	\$348	\$350	\$350	2	0.57%	\$215	159.24%
96 04	1210	260	03	Workers' Compensation-HS	\$179	\$265	\$265	\$339	\$295	\$295	(44)	-12.98%	\$30	11.46%
97 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%		3.72%
98 04	1210	211	11	Medical Insurance-FRES	\$31,250	\$31,100	\$10,129	\$12,470	\$25,860	\$25,860 Confirmed 2.5% rate increase	13,390	107.38%	\$15,731	50.58%
99 04	1210	212	11	Dental Insurance-FRES	\$2,311	\$2,316	\$651	\$564	\$1,435	\$1,435 Confirmed 0% rate increase	871	154.43%	\$784	33.85%
100 04	1210	213	11		\$239	\$251	\$198	\$251	\$200	\$200	(51)	-20.32%	\$2	0.80%
101 04	1210	214	11	Disability Insurance-FRES	\$275	\$322	\$317	\$322	\$320	\$320	(2)	-0.62%	\$3	0.78%
102 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%
103 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%
104 04	1210	250	11	Unemployment-FRES	\$0	\$203	\$418	\$488 \$475	\$520 \$445	\$520 \$445	32 (30)	6.56%	\$102	50.21%
105 04 106 04	1210 1210	260 112	11 12	Workers' Compensation-FRES Special Education Teacher Salaries- LCS	\$432 \$37,800	\$669 \$38,000	\$506 \$39,200	\$475 \$38,000	\$445 \$49,500	\$445 \$49,500 1 FTE	(30) 11,500	-6.32% 30.26%	-\$61 \$10,300	-9.10% 27.11%
106 04	1210	112 211	12	Medical Insurance-LCS	\$37,800 \$23,965	\$38,000 \$21,966	\$39,200 \$21,950	\$38,000	\$49,500 \$21,475	\$49,500 FFE \$21,475 Confirmed 2.5% rate increase	(1,397)	-6.11%	\$10,300	-27.11%
107 04	1210	211 212	12	Dental Insurance-LCS	\$23,965	\$21,966	\$21,950	\$22,672	\$21,475	\$21,475 Comment 2.5% rate increase \$1 Estimate 5% increase based on 10/1 Enrollment	(1,537)	-99.93%	-\$475 -\$1,492	-2.16%
109 04	1210	212	12	Life Insurance-LCS	\$1,877	\$1,881	\$66	\$65	\$90	\$90	(1,537)	38.46%	\$24	36.92%
110 04	1210	213	12	Disability Insurance-LCS	\$80	\$84	\$80	\$84	\$85	\$85	1	1.19%	\$5	6.19%
111 04	1210	220	12	Social Security-LCS	\$6,675	\$2,908	\$2,682	\$2,888	\$3,780	\$3,780 Salary *.0765 on wages	892	30.89%	\$1,098	37.77%
112 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%
113 04	1210	250	12	Unemployment-LCS	\$0	\$68	\$88	\$125	\$160	\$160	35	28.00%	\$72	106.38%
114 04	1210	260	12	Workers' Compensation-LCS	\$119	\$174	\$126	\$122	\$140	\$140	18	14.75%	\$14	8.02%
		•			֥	÷•••	÷	÷	+	Corrected staffing allocations (5 FTE plus half LNA); D5 budgets for full contract			+ ••	
115 04	1211	114	02	SPED Aide Salaries-MS	\$130,447	\$95,926	\$124,927	\$90,180	\$108,150	\$109,690 (176+3)	19,510	21.63%	-\$15,237	-15.88%
116 04	1211	211	02	Medical Insurance-MS	\$35,065	\$30,443	\$34,347	\$24,675	\$45,010	\$43,000 Confirmed 2.5% rate increase; D5 corrected SS Health Insurance stipend	18,325	74.27%	\$8,653	28.42%
117 04	1211	212	02	Dental Insurance- MS	\$634	\$633	\$1,399	\$665	\$2,910	\$2,910 Confirmed 0% rate increase	2,245	337.59%	\$1,511	238.66%
118 04	1211	213	02	Life Insurance-MS	\$264	\$169	\$208	\$162	\$200	\$200 Corrected from Draft #1	38	23.46%	-\$8	-4.88%
119 04	1211	214	02	Disability Insurance-MS	\$212	\$217	\$237	\$225	\$220	\$220	(5)	-2.43%	-\$17	-7.89%
							• •			Correction based on staffing allocations; D5 accounts for full contract as well as		- / -		
120 <mark>04</mark>	1211	220	02	Social Security-MS	\$9,428	\$7,338	\$9,015	\$6,854	\$8,600	\$8,550 adjusted Health Insurance stipend value	1,696	24.74%	-\$465	-6.33%

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_			~	Description							NOTES		Budget	FY 21 Ac	
		OBJECT		Description		Ĵ	FY 21 Actual F		FY 23 Draft #4	FY 23 Draft #5			% Difference	\$ Difference %	• Difference
121 04	1211	231	02	SPED Aid Retirement-MS	\$0	\$0	\$0	\$0	\$2,335		Line item needed to properly account for this expense	2,335		\$2,335	
122 04	1211	250	02	Unemployment-MS	\$0	\$338	\$321	\$328	\$350	\$350		22	6.71%	\$29	8.71%
123 04	1211	260	02	Workers' Compensation-MS	\$416	\$450	\$402	\$438	\$300	\$300		(138)	-31.51%	-\$102	-22.61%
404 04	4044		02	SPED Aide Salaries-HS	¢00.000	6404 004	¢72.000	6440.040	670.050	\$76,960	Corrected staffing allocations (3 FTE plus half LNA); D5 budgets for full contract	(40.000)	25 70%	£2.0C0	2 6 9 9 /
124 <mark>04</mark>	1211	114	03		\$88,888	\$104,981 \$5 400	\$73,098	\$119,842 \$10,855	\$76,650 \$40,800			(42,882)	-35.78%	\$3,862	3.68%
125 04	1211	211	03	Medical Insurance-HS Dental Insurance-HS	\$1,860	\$5,100	\$2,825	\$19,855	\$19,890		2.5% rate increase based on FTE positions; not 10/1 actual 0% rate increase based on FTE positions; not 10/1 actual	35	0.18%	\$17,065	334.61%
126 04	1211	212	03	Life Insurance-HS	\$634	\$0 \$185	\$0	\$1,129	\$1,715		0 % rate increase based on FTE positions; not 10/T actual	586	51.90%	\$1,715	
127 04	1211	213	03	Disability Insurance-HS	\$183	\$185	\$128 \$139	\$162 \$227	\$110	\$110		(52)		-\$18	-9.57%
128 04 129 <mark>04</mark>	1211 1211	214	03	Social Security-HS	\$217 \$6,676	\$237		\$237	\$110 \$6,020	\$110	Equals salary times .076	(127)	-53.59%	-\$29 \$379	-12.05% 4.72%
129 04 130 04	1211	220 231	03 03	Employee Retirement	\$0,676	\$8,031 \$3,499	\$5,596 \$1,817	\$9,108 \$4,603	\$5,285		Equals satary times .070 Equals .1406 of salary for those working 30 hours or more weekly	(3,133) 707	-34.40%	\$3,493	4.72% 99.82%
130 04	1211	250	03	Unemployment-HS	\$0	\$338	\$185	\$345	\$245	\$245		(100)	-28.99%	\$60	99.82 % 17.79%
132 04	1211	260	03	Workers' Compensation-HS	\$272	\$493	\$233	\$500	\$210	\$210		(290)	-58.00%	-\$23	-4.69%
133 04	1211	114	11	SPED Aide Salaries-FRES	\$85,084	\$157,729	\$81,294	\$110,237	\$82,850		Corrected staffing allocations (4 FTE); D5 budgets for full contract (176+3)	(25,812)		\$3,131	1.98%
					\$00,004	0.01,120	\$01,204	\$110,207	+02,000		Based on 10/2021 staffing and confirmed 2.5% rate estimated increase; D5	(20,012)	2014170	\$6,101	
134 04	1211	211	11	Medical Insurance-FRES	\$18,211	\$42,102	\$19,426	\$11,821	\$25,900		corrected SS Health Insurance stipend	13,039	110.30%	\$5,434	12.91%
135 04	1211	212	11	Dental Insurance- FRES	\$34	\$3,223	\$564	\$564	\$565	• • • • • • •	Based on 10/2021 staffing and 0% rate estimated increase	1	0.18%	\$1	0.02%
136 04	1211	213	11	Life Insurance-FRES	\$247	\$282	\$144	\$282	\$150	\$150		(132)		\$6	2.01%
137 04	1211	214	11	Disability Insurance-FRES	\$121	\$398	\$151	\$398	\$155	\$155		(243)		\$4	1.12%
138 04	1211	220	11	Social Security-FRES	\$5,501	\$12,025	\$5,404	\$8,378	\$6,490		Equals salary times .076	(1,843)		\$1,131	9.41%
139 04	1211	231	11	Employee Retirement- FRES	\$0	\$3,499	\$0	\$4,604	\$1		Based on 10/2021 staffing there are no eligible employees for NHRS	(4,603)		\$1	0.03%
140 04	1211	250	11	Unemployment-FRES	\$0	\$541	\$249	\$530	\$265	\$265		(265)	-50.00%	\$16	3.03%
141 04	1211	260	11	Workers' Compensation-FRES	\$257	\$768	\$264	\$750	\$230	\$230		(520)	-69.33%	-\$34	-4.42%
142 04	1211	114	12	SPED Aide Salaries-LCS	\$34,813	\$31,618	\$47,752	\$59,306	\$39,650		Corrected staffing allocations (2 FTE); D5 budgets for full contract (176+3)	(18,911)	-31.89%	-\$7,357	-23.27%
143 04	1211	211	12	Medical Insurance-LCS	\$366	\$1,550	\$5,798	\$6,816	\$7,610		Confirmed 2.5% rate increase	794	11.65%	\$1,812	116.93%
144 04	1211	212	12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$565	\$565	Line item needed to properly account for this expense	565		\$565	
145 04	1211	213	12	Life Insurance-LCS	\$23	\$56	\$66	\$65	\$55	\$55		(10)	-15.12%	-\$11	-18.93%
146 04	1211	214	12	Disability Insurance-LCS	\$60	\$71	\$65	\$85	\$55	\$55		(30)	-35.29%	-\$10	-13.52%
147 <mark>04</mark>	1211	220	12	Social Security-LCS	\$2,586	\$2,419	\$3,526	\$4,507	\$3,035	\$3,090	Equals salary times .076; D5 budgets for full contract (176+3)	(1,417)	-31.44%	-\$436	-18.03%
											Line item needed to properly account for this expense; D5 budgets for full				
148 <mark>04</mark>	1211	231	12	SPED Aide Retirement-LCS	\$0	\$0	\$0	\$0	\$2,700	\$2,755	contract (176+3)	2,755		\$2,755	
149 04	1211	250	12	Unemployment-LCS	\$0	\$135	\$155	\$139	\$130	\$130		(9)	-6.47%	-\$25	-18.37%
150 04	1211	260	12	Workers' Compensation-LCS	\$104	\$148	\$154	\$154	\$110	\$110		(44)	-28.57%	-\$44	-29.39%
151 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%
152 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%
153 04	1212	232	02	Teacher Retirement-MS	\$1,016	\$445	\$52	\$3,906	\$2,745	\$2,745	Equals .1406 of salary for those working 30 hours or more weekly	(1,161)	-29.72%	\$2,693	605.20%
154 04	1212	250	02	Unemployment-MS	\$0	\$51	\$3	\$55	\$65	\$65		10	18.18%	\$62	122.08%
155 04	1212	260	02	Workers' Compensation-MS	\$17	\$50	\$64	\$48	\$55	\$55		7	14.58%	-\$9	-17.22%
156 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%
157 04	1212	220	03	Social Security-HS	\$0	\$191	\$22	\$359	\$730	\$730	Equals salary times .076	371	103.34%	\$708	370.53%
158 04	1212	232	03	Teacher Retirement-HS	\$0	\$2,892	\$1,118	\$583	\$1,340	\$1,340	Equals .1406 of salary for those working 30 hours or more weekly	757	129.85%	\$222	7.66%
159 04	1212	250	03	Unemployment-FRES	\$0	\$12	\$0	\$75	\$30	\$30		(45)	-60.00%	\$30	250.00%
160 04	1212	250	03	Unemployment-HS	\$0	\$78	\$27	\$11	\$90	\$90		79	718.18%	\$63	80.38%
161 04	1212	260	03	Workers' Compensation-HS	\$0	\$12	\$1	\$13	\$25	\$25		12	92.31%	\$24	200.50%
162 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%
163 04	1212	220	11	Social Security-FRES	\$1,279	\$1,243	\$2,159	\$1,615	\$2,030		Equals salary times .076	415	25.70%	-\$129	-10.38%
164 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 30 hours or more weekly	1,260	51.12%	\$951	50.18%
165 04	1212	260	11	Workers' Compensation-FRES	\$42	\$76	\$80	\$65	\$85	\$85		20	30.77%	\$5	6.32%
166 04	1212	122	12	SPED Tutors - Summer-LCS	\$3,720	\$3,720	\$6,941	\$7,720	\$12,700		Extended School Year Services for Special Needs students	4,980	64.51%	\$5,759	154.80%
167 04	1212	220	12	Social Security-LCS	\$284	\$285	\$531	\$587	\$975	• • • •	Equals salary times .076	388	66.10%	\$444	155.78%
168 04	1212	232	12	Teacher Retirement-LCS	\$0	\$662	\$456	\$861	\$1,785	\$1,785	Equals .1406 of salary for those working 30 hours or more weekly	924	107.32%	\$1,329	200.76%
169 04	1212	250	12	Unemployment-LCS	\$0	-	\$6	\$20	\$45	\$45		25	125.00%	\$39	215.39%
170 04	1212	260	12	Workers' Compensation-LCS	\$11	\$17	\$22	\$80	\$35	\$35		(45)		\$13	74.65%
171 04	1410	112	02	Co-Curricular Salaries - Academic-MS	\$9,002	\$11,560	\$8,359	\$11,560	\$11,560		Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$3,201	27.69%
172 04	1410	220	02	Social Security-MS	\$658	\$884	\$621	\$879	\$885	\$885		6	0.68%	\$264	29.86 %
173 04	1410	232	02	Teacher Retirement-MS	\$1,530	\$2,058	\$1,416	\$4,186	\$2,430		Equals .2102 times salary for those working more than 30 hrs. /wk.	(1,756)		\$1,014	49.28%
174 04	1410	250	02	Unemployment-MS	\$0	\$56	\$26	\$56	\$40	\$40		(16)		\$14	24.52%
175 04	1410	260	02	Workers' Compensation-MS	\$27	\$54	\$27	\$54	\$30	\$30		(24)		\$3	5.81%
176 04	1410	112	03	Co-Curricular Salaries - Academic-HS	\$16,952	\$18,090	\$14,466	\$18,090	\$18,090		Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$3,624	20.03%
177 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%
178 04	1410	231	03	Employee Retirement-HS	\$2,829	\$0	\$0	\$0	\$1	\$1		1		\$1	
179 04	1410	232	03	Teacher Retirement-HS	\$0	\$3,220	\$2,598	\$0	\$3,805		Equals .2102 times salary for those working more than 30 hrs. /wk.	3,805		\$1,207	37.48%
180 04	1410	250	03	Unemployment-HS	\$0	\$87	\$50	\$87	\$60	\$60		(27)		\$10	11.89%
181 04	1410	260	03	Workers' Compensation-HS	\$52	\$85	\$50	\$85	\$50	\$50		(35)	-41.18%	\$0	-0.45%

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No. No. <th></th> <th>FY 22 B</th> <th>udget</th> <th>FY 21 Ac</th> <th>;tual</th>											FY 22 B	udget	FY 21 Ac	;tual
No. 6 No. 70 No. 70<	FU	NCTION	OBJECT Source	Description	FY20 Actual FY	21 Budget	FY 21 Actual F	Y 22 Budget	FY 23 Draft #4	FY 23 Draft #5 NOTES	\$ Difference	% Difference	\$ Difference %	Difference
No. 6 No. 7 No. 7 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Non-Athletic Co-Curricular Salaries; estimate based on FY22; reflects FRES</td><td></td><td></td><td></td><td></td></t<>										Non-Athletic Co-Curricular Salaries; estimate based on FY22; reflects FRES				
Int Int <td>182 04</td> <td>1410</td> <td>112 11</td> <td>Co-Curricular Salaries - Academic FRES</td> <td>\$5,145</td> <td>\$2,195</td> <td>\$7,090</td> <td>\$2,195</td> <td>\$6,195</td> <td>\$6,195 Leadership Team</td> <td>4,000</td> <td>182.23%</td> <td>-\$895</td> <td>-40.77%</td>	182 04	1410	112 11	Co-Curricular Salaries - Academic FRES	\$5,145	\$2,195	\$7,090	\$2,195	\$6,195	\$6,195 Leadership Team	4,000	182.23%	-\$895	-40.77%
Bit 6 Star 6 Star 7 Star 7 </td <td>183 04</td> <td>1410</td> <td>220 11</td> <td>Social Security- FRES</td> <td>\$377</td> <td>\$359</td> <td>\$507</td> <td>\$167</td> <td>\$475</td> <td>\$475</td> <td>308</td> <td>184.43%</td> <td>-\$32</td> <td>-8.91%</td>	183 04	1410	220 11	Social Security- FRES	\$377	\$359	\$507	\$167	\$475	\$475	308	184.43%	-\$32	-8.91%
Bit of transmission		1410		Employee Retirement-FRES							(2.674)	-99.96%		
Image Image <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>4.90%</td></t<>								-						4.90%
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Image Image <t< td=""><td></td><td></td><td></td><td></td><td>\$13,135</td><td>\$17,791</td><td>\$16,771</td><td>\$17,791</td><td>\$17,791</td><td>\$17,791 Coaching Salaries; estimate based on FY22</td><td>-</td><td>0.00%</td><td>\$1,020</td><td>5.73%</td></t<>					\$13,135	\$17,791	\$16,771	\$17,791	\$17,791	\$17,791 Coaching Salaries; estimate based on FY22	-	0.00%	\$1,020	5.73%
Image Image <t< td=""><td>189 04</td><td>1420</td><td>220 02</td><td>Social Security-MS</td><td>\$921</td><td>\$1,361</td><td>\$1,243</td><td>\$1,352</td><td>\$1,360</td><td>\$1,360</td><td>8</td><td>0.59%</td><td>\$117</td><td>8.63%</td></t<>	189 04	1420	220 02	Social Security-MS	\$921	\$1,361	\$1,243	\$1,352	\$1,360	\$1,360	8	0.59%	\$117	8.63%
no. 1 no. 1 <th< td=""><td>190 04</td><td>1420</td><td>232 02</td><td>Teacher Retirement-MS</td><td>\$1,516</td><td>\$1,242</td><td>\$1,802</td><td>\$1,615</td><td>\$3,740</td><td>\$3,740 Equals .2102 times salary for those working more than 30 hrs. /wk.</td><td>2,125</td><td>131.58%</td><td>\$1,938</td><td>156.02%</td></th<>	190 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 30 hrs. /wk.	2,125	131.58%	\$1,938	156.02%
No No </td <td>191 04</td> <td>1420</td> <td>250 02</td> <td>Unemployment-MS</td> <td>\$0</td> <td>\$86</td> <td>\$54</td> <td>\$86</td> <td>\$60</td> <td>\$60</td> <td>(26)</td> <td>-30.23%</td> <td>\$6</td> <td>7.13%</td>	191 04	1420	250 02	Unemployment-MS	\$0	\$86	\$54	\$86	\$60	\$60	(26)	-30.23%	\$6	7.13%
No. No. Solar of a phone water and a pho	192 04	1420	260 02	Workers' Compensation-MS	\$9	\$83	\$51	\$83	\$80	\$80	(3)	-3.61%	\$29	34.78%
Int of NoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNo <td>193 04</td> <td>1420</td> <td>112 03</td> <td>Co-Curricular Salaries - Athletic-HS</td> <td>\$19.495</td> <td>\$33.887</td> <td>\$31.353</td> <td>\$33.887</td> <td>\$33.887</td> <td>\$33,887 Coaching Salaries; estimate based on FY22</td> <td></td> <td>0.00%</td> <td>\$2.534</td> <td>7.48%</td>	193 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%
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Vision				•							1			43.55%
No No No No No </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>108.99%</td>							-	-						108.99%
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B2 S12 S14 S12 S14 S12 S14 S12 S14 S12 S14 S13 S142 S14 S143 S142 S143 S143 <td>200 04</td> <td>2122</td> <td>212 02</td> <td>Dental Insurance-MS</td> <td>\$728</td> <td>\$301</td> <td>\$0</td> <td>\$684</td> <td>\$565</td> <td>\$565 Confirmed 0% rate increase</td> <td>(119)</td> <td>-17.40%</td> <td>\$565</td> <td>187.71%</td>	200 04	2122	212 02	Dental Insurance-MS	\$728	\$301	\$0	\$684	\$565	\$565 Confirmed 0% rate increase	(119)	-17.40%	\$565	187.71%
No. 6 Pizz Pizz <t< td=""><td>201 04</td><td>2122</td><td>213 02</td><td>Life Insurance-MS</td><td>\$84</td><td>\$40</td><td>\$0</td><td>\$70</td><td>\$75</td><td>\$75</td><td>5</td><td>7.14%</td><td>\$75</td><td>187.50%</td></t<>	201 04	2122	213 02	Life Insurance-MS	\$84	\$40	\$0	\$70	\$75	\$75	5	7.14%	\$75	187.50%
93 56912292090Backel Keynenersky91,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,7491,74<	202 04	2122	214 02	Disability Insurance-MS	\$90	\$0	\$0	\$84	\$90	\$90	6	7.14%	\$90	
bit 5 5 5 7 7 6 7 7 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7				Social Security-MS					-		217			110.73%
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Date No State No														
b) c) c)<					\$77,595	\$80,611	\$80,139	\$79,857	\$84,295	\$85,055 D5 corrects per diem rate	5,198	6.51%	\$4,916	6.10%
10 2 22 210 0.3 Lie Insvance+H9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 <th< td=""><td>208 04</td><td>2122</td><td>211 03</td><td>Medical Insurance-HS</td><td>\$22,013</td><td>\$21,966</td><td>\$22,100</td><td>\$22,872</td><td>\$21,475</td><td>\$21,475 Estimate 5% rate increase based on 10/1 Enrollment</td><td>(1,397)</td><td>-6.11%</td><td>-\$625</td><td>-2.85%</td></th<>	208 04	2122	211 03	Medical Insurance-HS	\$22,013	\$21,966	\$22,100	\$22,872	\$21,475	\$21,475 Estimate 5% rate increase based on 10/1 Enrollment	(1,397)	-6.11%	-\$625	-2.85%
111 0 1222 224 0.0 0.0007 9102 9132 9133 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138 9138	209 04	2122	212 03	Dental Insurance-HS	\$1,669	\$1,677	\$1,493	\$1,480	\$1,495	\$1,495 Estimate 5% rate increase based on 10/1 Enrollment	15	1.01%	\$2	0.10%
121 bit 212 bit <t< td=""><td>210 04</td><td>2122</td><td>213 03</td><td>Life Insurance-HS</td><td>\$78</td><td>\$101</td><td>\$66</td><td>\$54</td><td>\$70</td><td>\$70</td><td>16</td><td>29.63%</td><td>\$4</td><td>3.96%</td></t<>	210 04	2122	213 03	Life Insurance-HS	\$78	\$101	\$66	\$54	\$70	\$70	16	29.63%	\$4	3.96%
11 50 202 22 23 0.0 Persone Retinement B 514, 50 514, 50 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517, 20 517,	211 04	2122	214 03	Disability Insurance-HS	\$102	\$129	\$123	\$135	\$135	\$135	-	0.00%	\$12	9.12%
11 0 202 22 23 0.0 Teacher Reisement Stat 514,00 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,010 914,0	212 04	2122	220 03	Social Security-HS	\$5,613	\$6,066	\$5,816	\$6,069	\$6,450	\$6,510 D5 corrects per diem rate	441	7.27%	\$694	11.44%
Pit 6 Pit 6 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td> </td><td>14.31%</td></th<>														14.31%
151 6 212 20 0.3 Worker Componention-15 5204 5204 5207 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 5200 </td <td></td> <td>93.49%</td>														93.49%
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171 Merical Insurance-FRES 516,249 516,249 52,000 Bodget based on single janc (current jain is health insurance buyback) 1 0.005 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,747 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748 55,748														2.27%
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1200 4 11 Disability Insurance-FRE5 5125 5125 5125 516 500 500 500 122 14 11 Social Social Array Socia			212 11	Dental Insurance-FRES	\$973	\$972	\$520		\$1	\$1 Based on current demographics	1	•••	-\$519	-53.38%
121 4 122 220 11 Social Security/FRES 54,965 55,266 53,416 54,065 54,065 54,075 54,085 54,065 54,075 54,085 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 54,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055 55,055	219 04	2122	213 11	Life Insurance-FRES	\$78	\$123	\$47	\$54	\$40	\$40	(14)	-25.93%	-\$7	-5.64%
222 4 222 4 7 acher Retimenet-RES \$12,371 \$12,488 \$12,222 \$8,935 \$8,935 \$8,935 \$8,935 \$8,935 \$8,935 \$8,935 \$8,935 \$102 317 3.66% \$5,937 \$40 223 4 2122 250 11 Understand (49) 228,937 \$5105 31 710,907 \$540 5120 (42) (42) (42) (42) (42) (42) (42) (42) (41) Worker'Componsation-FRES \$500 \$510 \$15,015 \$15,015 \$16,010 (73) \$2,0975 \$5105 31 226 4 2129 211 02 Medical Insurance-MS \$10,22 \$1,305 \$15,615 \$15,615 \$11,010 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$11,02 \$100 \$11,02 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 <	220 04	2122	214 11	Disability Insurance-FRES	\$125	\$157	\$75	\$168	\$50	\$50	(118)	-70.24%	-\$25	-15.94%
122 4 1/22 2.22 1/1 Teacher Retirement-RES \$12,371 \$12,683 \$12,683 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,935 \$18,945 \$18	221 04	2122	220 11	Social Security-FRES	\$4,961	\$5,432	\$5,266	\$3,116	\$3,405	\$3,405 Salary *.0765 on wages and health insurance buyback	289	9.27%	-\$1,861	-34.25%
1223 14 Unemployment/FRES 50 568 566 577 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5150 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 515,515 5160 500 500 500 500 500 500 500 500 500 500 500 500 500 500	222 04	2122	232 11	Teacher Retirement-FRES		\$12,638	\$12,282	\$8,618		\$8,935 Equals salary time .2102	317	3.68%		-26.48%
122 14 222 220 14 02 040 922 5100 5120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120 9120														64.72%
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225 64 219 211 0.2 Medical Insurance-MS \$10,230 \$11,022 \$7,381 \$7,601 Gorffmed 2.5% rate increase (464) -6,09% \$198 - 227 64 2129 212 02 Dental Insurance-MS \$7354 \$7354 \$330 \$330 \$330 Confirmed 2.5% rate increase - 0.00% \$32 228 64 2129 213 02 Life Insurance-MS \$24 \$28 \$17 \$15 \$20 \$20 \$333% \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 \$330 <t< td=""><td></td><td></td><td></td><td>•</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>5.75%</td></t<>				•										5.75%
227 04 212 02 Dental Insurance-MS 576 576 576 576 576 576 5390 5390 5390 confirmed % rate increase 0.00% 5333.3% 5320 228 04 2129 214 02 Life Insurance-MS 526 536 536 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 531 533 533 533 530 530 530 5330 530 5330 530 5330 530 5330 530 5330 530 5330 530 530 530 530 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-1.80%</td>					-			-						-1.80%
128 14 212 213 02 Life Insurance-MS 524 528 517 515 520 520 520 521 522 524 526 526 526 526 526 526 526 526 526 526 526 526 526 526 526 536 520 530 530 530 221 04 2129 220 02 Boila Security-MS \$1,011 \$1,212 \$1,016 \$1,102 \$1,106 Flags salary times .076 66 16.06% \$176 14 212 14 212 213 02 Employee Retirement MS \$1,617 \$1,631 \$2,076 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165 \$2,165														
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230 4 2129 220 02 Social Security-MS \$1,011 \$1,218 \$1,121 \$1,120 \$1,190 \$1,190 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900 \$1,900														9.25%
23 04 219 231 02 Employee Retirement-MS \$1,677 \$1,637 \$1,637 \$2,76 \$2,785 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185 \$2,185									-					6.89%
232 04 2129 250 02 Unemployment-MS \$0 \$68 \$30 \$64 \$50 \$50 233 04 2129 260 02 Worker's Compensation-MS \$46 \$75 \$47 \$73 \$40 \$40 \$50 \$60 \$60 \$63 \$64 \$67 \$64 \$75 \$64 \$75 \$64 \$75 \$64 \$75 \$64 \$75 \$64 \$75 \$64 \$75 \$64 \$75 \$64 \$67 \$64 \$67 \$64 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61 \$61	230 04	2129	220 02	Social Security-MS	\$1,011	\$1,218	\$1,014	\$1,122	\$1,190	\$1,190 Equals salary times .076	68	6.06%	\$176	14.47%
230421292600202Workers' Compensation-MS\$46\$75\$47\$73\$40\$4023042129114030Guidance Secretary Salary-HS\$18,048\$15,918\$17,674\$18,046\$18,965\$517E High School9205.10%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,219\$1,0%\$1,0%\$1,219\$1,0%\$1,0%\$1,219\$1,0%\$1,0%\$1,0%\$1,219\$1,0%\$1,0%\$1,0%\$1,0%\$1,121\$1,0%\$1,0%\$1,0%\$1,0%\$1,121\$1,0%\$1,0%\$1,0%\$1,121\$1,0%\$1,0%\$1,121\$1,0%\$1,0%\$1,0%\$1,0%\$1,121\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1,0%\$1	231 04	2129	231 02	Employee Retirement-MS	\$1,647	\$1,778	\$1,631	\$2,076	\$2,185	\$2,1 <mark>85</mark> Equals .1406 times salary for those working more than 30 hrs. /wk.	109	5.25%	\$554	31.17%
23 04 2129 260 02 Workers' Compensation-MS \$46 \$75 \$47 \$73 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40	232 04	2129	250 02	Unemployment-MS	\$0	\$68	\$30	\$64	\$50	\$50	(14)	-21.88%	\$20	30.12%
24 04 2129 114 03 2 Guidance Secretary Salary-HS $518,048$ $517,674$ $518,046$ $518,066$ $518,066$ $557TE$ High School 920 $510%$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$ $$11,09$	233 04	2129		Workers' Compensation-MS	\$46	\$75	\$47		\$40	\$40		-45.21%		-9.24%
238 04 212 03 a Medical Insurance-HS \$12,150 \$10,944 \$8,901 \$9,318 \$8,750 \$6,750 Confirmed 2.5% rate increase (568) -6.10% -5.151 -5.151 236 04 2129 212 03 0 Dental Insurance-HS \$922 \$922 \$474 \$477 \$480 \$480 Confirmed 0% rate increase 3 3 0.63% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% \$6,610% <td< td=""><td></td><td></td><td></td><td>Guidance Secretary Salary-HS</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8.11%</td></td<>				Guidance Secretary Salary-HS										8.11%
2380421203Dental Insurance-HS\$922\$474\$477\$480\$680\$618\$618\$618\$638\$66\$62823704212921303Life Insurance-HS\$19\$28\$21\$19\$33\$36\$33\$41\$477\$480\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618\$618 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>-1.38%</td></td<>								-						-1.38%
237042129213031 Life Insurance-HS\$19\$28\$21\$19\$35\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55\$55 <th< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>l</td><td>0.61%</td></th<>						-		-					l	0.61%
23842129214034Disability Insurance-HS533536533541538538239421292200355cial Security-HS\$1,236\$1,216\$1,216\$1,317\$1,450\$1,450\$2,418\$2,418\$1,227\$1,871\$1,450\$2,418\$2,418\$1,218\$1,218\$1,218\$1,219\$2,31\$1\$1,116\$1,116\$2,118\$1,116\$1,116\$2,118\$1,116\$1,116\$1,116\$2,118\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,116\$1,11														
2342129220035 Social Security-HS\$1,236\$1,236\$1,217\$1,371\$1,450\$1,450\$1,450\$1,400\$1,700\$1,700\$1,700\$2,231\$1,210\$1,210\$1,210\$2,110\$1,210\$2,110\$1,210\$2,110\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210\$1,210 <td></td> <td>49.82%</td>														49.82%
240042129231031Employee Retirement-HS\$2,014\$1,778\$1,974\$2,537\$2,670Equals .1406 times salary for those working more than 30 hrs. /wk.1335.24%\$6963324104212925003Unemployment-HS\$0\$68\$35\$70\$655\$65(0)(1)\$7.14%\$30\$4324204212926003Workers' Compensation-HS\$72\$75\$77\$50\$50\$77\$650\$77\$650\$77\$650\$77\$650\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$77\$750\$770\$750\$770\$750\$770\$750\$770\$750\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770\$770				-										12.94%
241 04 2129 250 03 Unemployment-HS 56 56 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565 565					-			-						18.29%
242 04 2129 260 0.3 Workers' Compensation-HS \$72 \$75 \$57 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 <th< td=""><td>240 04</td><td>2129</td><td>231 03</td><td>Employee Retirement-HS</td><td></td><td>\$1,778</td><td>\$1,974</td><td>\$2,537</td><td>\$2,670</td><td>\$2,670 Equals .1406 times salary for those working more than 30 hrs. /wk.</td><td>133</td><td>5.24%</td><td>1</td><td>39.13%</td></th<>	240 04	2129	231 03	Employee Retirement-HS		\$1,778	\$1,974	\$2,537	\$2,670	\$2,670 Equals .1406 times salary for those working more than 30 hrs. /wk.	133	5.24%	1	39.13%
242 04 2129 260 0.3 Workers' Compensation-HS \$72 \$75 \$57 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 <td< td=""><td>241 04</td><td>2129</td><td>250 03</td><td>Unemployment-HS</td><td>\$0</td><td>\$68</td><td>\$35</td><td>\$70</td><td>\$65</td><td>\$65</td><td>(5)</td><td>-7.14%</td><td>\$30</td><td>43.41%</td></td<>	241 04	2129	250 03	Unemployment-HS	\$0	\$68	\$35	\$70	\$65	\$65	(5)	-7.14%	\$30	43.41%
243 04 2134 112 02 Nurses Salary-MS \$26,741 \$26,379 \$26,325 \$28,645 \$28,645 2,320 2,320 8.81% \$2,320 8 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320 \$2,320	242 04	2129	260 03	Workers' Compensation-HS	\$72	\$75	\$57	\$77	\$50	\$50		-35.06%	-\$7	-9.07%
				Nurses Salary-MS										8.79%
		2134	211 02	Medical Insurance-MS	\$13,258	\$10,983		\$10,292	\$9,665	\$9,665 Confirmed 2.5% rate incrase	(627)	-6.09%	-\$280	-2.55%

									Wages & Benefi	115				
											Comparing F	Y23 Draft 5 to	Comparing FY	23 Draft 5 to
				• • • •						NOTEO		Budget	FY 21 A	
F	UNCTION	OBJECT Sour	rce	Description	FY20 Actual	FY 21 Budget F	Y 21 Actual F	Y 22 Budget	FY 23 Draft #4	FY 23 Draft #5 NOTES	\$ Difference	% Difference	\$ Difference	% Difference
245 04	2134	212 02	2	Dental Insurance-MS	\$754	\$754	\$672	\$627	\$675	\$675 Confirmed 9.% rate increase	48	7.66%	\$3	0.40%
246 04	2134	213 02	2	Life Insurance-MS	\$38	\$46	\$30	\$24	\$35	\$35	11	44.03%	\$5	11.35%
247 04	2134	214 02	2	Disability Insurance-MS	\$56	\$59	\$55	\$61	\$60	\$60	(1)	-1.15%	\$5	8.07%
248 04	2134	220 02	2	Social Security-MS	\$2,071	\$2,014	\$1,793	\$2,001	\$2,195	\$2,195	194	9.70%	\$402	19.96%
249 04	2134	232 02	2	Teacher Retirement-MS	\$4,760	\$4,686	\$4,686	\$5,534	\$6,025	\$6,025 Equals salary time .2102	491	8.87%	\$1,339	28.58%
250 04	2134	250 02	2	Unemployment-MS	\$0	\$68	\$46	\$86	\$95	\$95	9	10.47%	\$49	71.74%
251 04	2134	260 02	2	Workers' Compensation-MS	\$86	\$122	\$85	\$122	\$80	\$80	(42)		-\$5	-3.89%
252 04	2134	112 03	3	Nurses Salary-HS	\$32,683	\$32,175	\$32,175	\$32,175	\$35,010	\$35,010	2,835	8.81%	\$2,835	8.81%
253 04	2134	211 03	3	Medical Insurance-HS	\$14,163	\$10,983	\$12,155	\$12,580	\$11,810	\$11,810 Confirmed 2.5% rate increase	(770)	-6.12%	-\$345	-3.14%
254 04	2134	212 03	3	Dental Insurance-HS	\$922	\$922	\$821	\$821	\$825	\$825 Confirmed 0% rate increase	4	0.49%	\$4	0.39%
255 04	2134	213 03		Life Insurance-HS	\$46	\$56	\$36	\$30	\$40	\$40	10	34.68%	\$4	6.75%
256 04	2134	214 03		Disability Insurance-HS	\$68	\$72	\$68	\$74	\$70	\$70	(4)		\$2	3.28%
257 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%
258 04	2134	232 03		Teacher Retirement-HS	\$5,653	\$5,727	\$5,727	\$6,763	\$7,360	\$7,360 Equals salary time .2102	597	8.83%	\$1,633	28.51%
259 04	2134	250 03		Unemployment-HS	\$0	\$68	\$57	\$106	\$115	\$115 \$115	9	8.49%	\$58	86.01%
260 04	2134	260 03		Workers' Compensation-HS	\$104	\$150	\$103	\$150	\$95	\$95	(55)	-36.67%	-\$8	-5.65%
261 04	2134	112 11		Nurses Salary-FRES	\$63,550	\$65,139	\$54,500	\$54,500	\$50,250	\$50,250	(4,250)		-\$4,250	-6.52%
262 04	2134	211 11		Medical Insurance-FRES	\$26,744	\$21,966	\$18,442	\$19,060	\$21,475	\$21,475 Confirmed 2.% rate increase	2,415	12.67%	\$3,033	13.81%
263 04	2134	212 11		Dental Insurance-FRES	\$1,925	\$1,677	\$1,244	\$1,244	\$1,495	\$1,495 Corrected to reflect actual enrollment	251	20.18%	\$251	14.94%
264 04	2134	213 11		Life Insurance-FRES	\$0	\$112	\$60	\$54	\$75	\$75	21	38.89%	\$15	13.27%
265 04	2134	214 11		Disability Insurance-FRES	\$166	\$144	\$104	\$126	\$110	\$110	(16)		\$6	4.00%
266 04	2134	220 11		Social Security-FRES	\$4,464	\$4,984	\$3,822	\$4,142	\$3,845	\$3,845	(297)		\$23	0.46%
267 04	2134	232 11		Teacher Retirement-FRES	\$11,311	\$11,595	\$9,701	\$11,456	\$10,565	\$10,565 Equals salary time .2102	(891)		\$864	7.45%
268 04	2134	250 11		Unemployment-FRES	\$0	\$68	\$163	\$179	\$165	\$165	(14)		\$2	2.68%
269 04	2134	260 11		Workers' Compensation-FRES	\$191	\$298	\$175	\$298	\$140	\$140	(158)	-53.02%	-\$35	-11.86%
270 <mark>04</mark>	2134	112 12		Nurses Salary-LCS	\$61,800	\$50,967	\$59,371	\$50,400	\$60,000	\$52,955 D5 confirms no per diem contract; employee is .8	2,555	5.07%	-\$6,416	-12.59%
271 04	2134	211 12		Medical Insurance-LCS	\$8,284	\$8,135	\$16,379	\$16,941	\$15,905	\$15,905 Confirmed 2.5% rate increase	(1,036)	-6.12%	-\$474	-5.82%
272 04	2134	212 12		Dental Insurance-LCS	\$972	\$778	\$866	\$866	\$870	\$870 Confirmed 0% rate increase	4	0.46%	\$4	0.46%
273 04	2134	213 12		Life Insurance-LCS	\$77	\$108	\$66	\$54	\$70	\$70	16	29.63%	\$4	3.70%
274 04	2134 2134	214 12		Disability Insurance-LCS Social Security-LCS	\$83	\$139	\$106	\$118	\$110	\$110 \$4,050 D5 reflective of no per diem contract	(8) 220	-6.68% 5.74%	\$4 \$543	2.99% 14.01%
275 <mark>04</mark>	2134	220 12	<u> </u>	Social Security-205	\$4,309	\$3,879	\$3,507	\$3,830	\$4,590	Line item needed to properly account for this expense; D5 reflects no per diem	220	5.74%		14.01%
276 04	2134	232 12	,	Teacher Retirement-LCS	\$10,947	\$0	\$0	\$0	\$12,615	\$11,130 contract	11,130		\$11,130	
277 04	2134	250 12		Unemployment-LCS	\$0	\$68	\$79	\$166	\$175	\$175	11,130	 5.42%	\$11,130	 141.60%
278 04	2134	260 12		Workers' Compensation-LCS	\$184	\$289	\$162	\$289	\$175	\$170	(119)		\$8	2.76%
279 04	2140	112 01		School Psychologist	\$26,751	\$70,000	\$73,000	\$73,000	\$73,000	\$73,000 Will probably be contracted service in 2023	(113)	0.00%	\$0	0.00%
280 04	2140	211 01		Medical Insurance-Psych	\$117	\$21,966	\$21,950	\$22,872	\$23,000	\$23,000 Budget as if position is funded by staff	- 128	0.56%	\$0	4.78%
281 04	2140	212 01		Dental Insurance-Psych	\$21,965	\$1,631	\$1,493	\$1,493	\$1,500	\$1,500 Budget as if position is funded by staff	7		\$1,000	0.41%
282 04	2140	213 01		Life Insurance-Psych	\$1,631	\$123	\$84	\$123	\$85	\$85 Budget as if position is funded by staff	(38)		\$1	0.67%
283 04	2140	214 01		LTD Insurance-Psych	\$150	\$158	\$134	\$158	\$135	\$135 Budget as if position is funded by staff	(33)			0.67%
284 04	2140	220 01		FICA Insurance-Psych	\$4,825	\$5,355	\$5,056	\$5,548	\$5,585	\$5,585 Budget as if position is funded by staff	37	0.67%	\$529	9.88%
285 04	2140	231 01		Teacher Retirement	\$12,459	\$12,460	\$12,994	\$15,345	\$15,345	\$15,345 Budget as if position is funded by staff	-	0.00%	\$2,351	9.88 % 18.87%
286 04	2140	250 01		Unemployment-Psych	\$12,433	\$68	\$12,554	\$68	\$85	\$85 Budget as if position is funded by staff	- 17	25.00%	\$2,331	1.34%
287 04	2140	260 01		Workers' Comp-Psych	\$0	\$328	\$235	\$328	\$235	\$235 Budget as if position is funded by staff	(93)		\$0	0.07%
288 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%
289 04	2149	211 01		Medical Insurance-SPED	\$23,782	\$22,741	\$21,950	\$22,872	\$21,475	\$21,475 Confirmed 2.5% rate increase	(1,397)		-\$475	-2.09%
290 04	2149	212 01		Dental Insurance- SPED	\$1,087	\$1,631	\$0	\$1,493	\$1	\$1 Based on 10/1 Enrollment (0)	(1,492)		\$1	0.06%
291 04	2149	213 01		Life Insuracne- BCBA	\$120	\$139	\$50	\$56	\$55	\$55	(1)		\$6	3.96%
292 04	2149	214 01		Disability- BCBA	\$147	\$178	\$99	\$148	\$100	\$100	(48)		\$1	0.39%
293 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%
294 04	2149	231 01		Employee retirement- BCBA	\$8,432	\$7,004	\$7,819	\$14,714	\$10,065	\$10,065 Equals .1406 times salary for those working more than 30 hrs. /wk.	(4,649)		\$2,246	32.07%
295 04	2149	250 01		Unemployment - SPED	\$0	\$68	\$134	\$0	\$240	\$240	240	#DIV/0!	\$106	155.60%
296 04	2149	260 01		Workers' Compensation-SPED	\$224	\$371	\$225	\$360	\$195	\$195 ABA/RBT Rise staff	(165)		-\$30	-8.11%
						• •				4 ABA/RBT Therapists for Rise Program; Draft 2 adjustment due to staff	,			
										allocation corrections; Draft 3 adjustment to reflect recent RBT certification; D5				
297 <mark>04</mark>	2149	114 02	2	ABA Therapist-MS	\$99,216	\$102,629	\$84,241	\$79,690	\$145,647	\$148,375 budgets for full contract (176+1) and correct ABA:RBT wage adjustments	68,685	86.19%	\$64,134	62.49%
										Based on 10/2021 accurate staffing and 2.5% rate rate increase; D5 adjustment				
298 04	2149	211 02	2	Medical Insurance- MS	\$10,613	\$10,135	\$6,264	\$15,529	\$25,475	\$24,470 to correct SS Health Insurance stipend	8,941	57.58%	\$18,206	179.64%
299 04	2149	212 02		Dental Insurance- MS	\$633	\$633	\$261	\$470	\$1,495	\$1,495 Based on 10/2021 accurate staffing and 2.5% rate rate increase	1,025	218.09%	\$1,234	194.90%
300 04	2149	213 02		Life Insurance- MS	\$131	\$181	\$103	\$87	\$200	\$200 ABA/RBT Rise staff	113	128.62%	\$97	53.82%
301 04	2149	214 02		Disability Insurance- MS	\$156	\$232	\$117	\$171	\$210	\$210 ABA/RBT Rise staff	39	22.81%	\$93	40.18%
							-			Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to			1	
										reflect recent RBT certification; D5 correction due to contract days. Correct				
302 04	2149	220 02	2	Social Security- MS	\$10	\$7,851	\$6,560	\$4,269	\$11,450	\$11,505 ABA:RBT wages, and SS Health Insurance stipend	7,236	169.50%	\$4,945	62.98%
											,		. ,	

Wilton-Lyndeborough Cooperative School District

FY 23 Budget - Draft #5 for December 14, 2021 School Board/Budget Committee Joint Review

Wages & Benefits

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Image: Process of the second of the												Comparing F	Y23 Draft 5 to	Comparing FY	23 Draft 5 to
No. Action Action <th></th> <th>FY 22 I</th> <th>Budget</th> <th>FY 21 A</th> <th>ctual</th>												FY 22 I	Budget	FY 21 A	ctual
	F	UNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget F	Y 21 Actual	FY 22 Budget	FY 23 Draft #4	FY 23 Draft #5 NOTES	\$ Difference	% Difference	\$ Difference	% Difference
No. No. <td></td> <td>Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to</td> <td></td> <td></td> <td></td> <td></td>											Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to				
Sing Sing <th< td=""><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>reflect recent RBT certification; D5 corrects correct ABA:RBT wages and is also</td><td></td><td></td><td></td><td></td></th<>	1										reflect recent RBT certification; D5 corrects correct ABA:RBT wages and is also				
Sing Sing <th< td=""><td>303 04</td><td>2149</td><td>231</td><td>02</td><td>Employee Retirement -MS</td><td>\$10.256</td><td>\$11,464</td><td>\$8.523</td><td>\$11.204</td><td>\$16.675</td><td>\$20,860 a result of contract review</td><td>9.656</td><td>86.18%</td><td>\$12.337</td><td>107.61%</td></th<>	303 04	2149	231	02	Employee Retirement -MS	\$10.256	\$11,464	\$8.523	\$11.204	\$16.675	\$20,860 a result of contract review	9.656	86.18%	\$12.337	107.61%
No. No. <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>210.53%</td>						-						-			210.53%
No. No. <td></td> <td>26.44%</td>															26.44%
No. Sole Sole <th< td=""><td>303 04</td><td>2149</td><td>200</td><td>02</td><td>Workers compensation-mo</td><td>\$309</td><td>940Z</td><td>3213</td><td>\$250</td><td>\$400</td><td></td><td>144</td><td>50.25 /0</td><td>\$121</td><td>20.44 /0</td></th<>	303 04	2149	200	02	Workers compensation-mo	\$309	940Z	3213	\$ 250	\$ 4 00		144	50.25 /0	\$121	20.44 /0
Moli B Moli B Moli B Mol B	1													1	
Prot Prot <th< td=""><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	1														
Math Math <t< td=""><td>306 <mark>04</mark></td><td>2149</td><td>114</td><td>03</td><td>ABA Therapist- HS</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$56,175</td><td>\$37,425</td><td>\$34,875 budgets for full contract (176+1) and correct ABA:RBT wage adjustments</td><td>(21,300)</td><td>-37.92%</td><td>\$34,875</td><td></td></t<>	306 <mark>04</mark>	2149	114	03	ABA Therapist- HS	\$0	\$0	\$0	\$56,175	\$37,425	\$34,875 budgets for full contract (176+1) and correct ABA:RBT wage adjustments	(21,300)	-37.92%	\$34,875	
No. 10 Using 10 <	307 04	2149	211	03	Medical Insurance HS	\$0	\$0	\$0	\$16,847	\$15,905	\$15,905 Based on 10/2021 accurate staffing and 2.5% rate rate increase	(942)	-5.59%	\$15,905	
No. 10 No. 10 No. 10 No. 10 State	308 04	2149	212	03	Dental Insurance- HS	\$0	\$0	\$0	\$1,281	\$870	\$870 Based on 10/2021 accurate staffing and 2.5% rate rate increase	(411)	-32.08%	\$870	
No. 10 No. 10 No. 10 No. 10 State	309 04	2149	213	03	Life Insurance- HS	\$0	\$0	\$0	\$62	\$50	\$50 ABA/RBT Rise staff	(12)	-18.78%	\$50	
No. No. <td></td> <td></td> <td></td> <td></td> <td>Disability Insurance- HS</td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>					Disability Insurance- HS	\$0									
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No. No. <td></td> <td></td> <td></td> <td></td> <td>Social accurity, US, ARA</td> <td>67.070</td> <td>6070</td> <td>C0</td> <td>60.050</td> <td>60 00F</td> <td></td> <td>(0.000)</td> <td>55 0400</td> <td>** • • • • •</td> <td>705 450</td>					Social accurity, US, ARA	67.070	6070	C 0	60.050	60 00F		(0.000)	55 04 00	** • • • • •	705 450
12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12	311 04	2149	220	03	Social Security- HS- ABA	\$7,670	\$378	۶U	\$6,056	\$2,865	· ·	(3,386)	-55.91%	\$2,670	705.45%
No. No. <td>1</td> <td></td>	1														
No No No No No </td <td>312 <mark>04</mark></td> <td>2149</td> <td>231</td> <td>03</td> <td>Employee Retirement -HS/ABA</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$7,898</td> <td>\$5,260</td> <td>\$4,900 reflect recent RBT certification; D5 corrections ABA:RBT certifications</td> <td>(2,998)</td> <td>-37.96%</td> <td>\$4,900</td> <td></td>	312 <mark>04</mark>	2149	231	03	Employee Retirement -HS/ABA	\$0	\$0	\$0	\$7,898	\$5,260	\$4,900 reflect recent RBT certification; D5 corrections ABA:RBT certifications	(2,998)	-37.96%	\$4,900	
No. No. <td>313 04</td> <td>2149</td> <td>250</td> <td>03</td> <td>Unemployment-HS</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$120</td> <td>\$120 Draft 3 adjustment to reflect recent RBT certification</td> <td>120</td> <td></td> <td>\$120</td> <td></td>	313 04	2149	250	03	Unemployment-HS	\$0	\$0	\$0	\$0	\$120	\$120 Draft 3 adjustment to reflect recent RBT certification	120		\$120	
No. No. <td>314 04</td> <td>2149</td> <td>260</td> <td>03</td> <td>Worker's Compensation-HS</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$105</td> <td>\$105 Draft 3 adjustment to reflect recent RBT certification</td> <td>105</td> <td></td> <td>\$105</td> <td></td>	314 04	2149	260	03	Worker's Compensation-HS	\$0	\$0	\$0	\$0	\$105	\$105 Draft 3 adjustment to reflect recent RBT certification	105		\$105	
No. No. <td></td>															
b) 5 6 k c) 7 7 k	1														
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19/1 16 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210 210						-		-	-			-			108.66%
15 5 4 240 210 LID Industry memory PRES 5120 5137 5130 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 5140 <						-									52.79%
Image Solution <															135.10%
No. No. <td>318 04</td> <td>2149</td> <td>213</td> <td>11</td> <td>Life Insurance- FRES</td> <td>\$162</td> <td>\$347</td> <td>\$194</td> <td>\$247</td> <td>\$400</td> <td>\$400 ABA/RBT Rise staff</td> <td>153</td> <td>61.73%</td> <td>\$206</td> <td>59.46%</td>	318 04	2149	213	11	Life Insurance- FRES	\$162	\$347	\$194	\$247	\$400	\$400 ABA/RBT Rise staff	153	61.73%	\$206	59.46%
10 0 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 200 0 <t< td=""><td>319 04</td><td>2149</td><td>214</td><td>11</td><td>Disability Insurance- FRES</td><td>\$244</td><td>\$441</td><td>\$344</td><td>\$520</td><td>\$800</td><td>\$800 ABA/RBT Rise staff</td><td>280</td><td>53.75%</td><td>\$456</td><td>103.32%</td></t<>	319 04	2149	214	11	Disability Insurance- FRES	\$244	\$441	\$344	\$520	\$800	\$800 ABA/RBT Rise staff	280	53.75%	\$456	103.32%
No. No. <td></td> <td>Draft 3 adjustment to reflect recent RBT certification; D5 correction due to</td> <td></td> <td></td> <td></td> <td></td>											Draft 3 adjustment to reflect recent RBT certification; D5 correction due to				
No No No No Part 3 digetowing relation of the structure of the struc	320 04	2149	220	11	Social security - FRES-ABA	\$14,044	\$14,918	\$13,789	\$19,494	\$31,090	\$30,975 contracvt days, Health Insurance stipend, and ABA:RBT wages	11,481	58.90%	\$17,186	115.20%
11 bit bit 21							-				Draft 3 adjustment to reflect recent RBT certification: D5 corrections made after				
122 24 240 250 4 250 4 250 4 250 4 250 4 250 4 250 4 250 4 250 4 250 4 250 4 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250	221 04	2140	224	44	Employee Retirement - ERES	\$20.973	\$24 792	\$24 436	\$26.062	\$49 GEO		20 722	E7 /6%	\$25 340	162.29%
122 Data 2449 260 1 Works ² Comparison of PRES 550 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552 552						-				-					
Jack Ale															214.13%
No No<	323 04	2149	260	11	Workers' Compensation-FRES	\$490	\$873	\$595	\$824	\$1,115		291	35.32%	\$520	59.58%
122 6 248 44 9 44. 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05 957.05	1										1 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 1 position); Draft 3				
122 bit 2140 214 12 Medical Instance.05.8 577.84 587.78 582.08 587.78 57.78 587.78 57.78 587.78 57.78 587.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.78 57.	1										adjustment due to recent RBT certification; D5 budgets for full contract (186+1)			ĺ	
128 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 124 0 <th< td=""><td>324 <mark>04 </mark></td><td>2149</td><td>114</td><td>12</td><td>ABA Therapist-LCS</td><td>\$184,118</td><td>\$207,721</td><td>\$206,314</td><td>\$84,789</td><td>\$29,990</td><td>\$27,895 and corrects ABA:RBT wages</td><td>(56,894)</td><td>-67.10%</td><td>-\$178,419</td><td>-85.89%</td></th<>	324 <mark>04 </mark>	2149	114	12	ABA Therapist-LCS	\$184,118	\$207,721	\$206,314	\$84,789	\$29,990	\$27,895 and corrects ABA:RBT wages	(56,894)	-67.10%	-\$178,419	-85.89%
128 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12	325 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%
127 0 140 213 1.0 1.000000000000000000000000000000000000					Dental Insurance- LCS										-101.95%
128 bit 14 129 14 12 120 bit												i			-49.84%
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128 12 80cli Security A&A-LCS 91,700 91,501 91,532 95,642 92,240 92,240 12 Social Security A&A-LCS 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 91,712 <td>320 04</td> <td>2149</td> <td>214</td> <td>12</td> <td>Disability insurance- L05</td> <td>\$170</td> <td>70</td> <td>\$323</td> <td>\$106</td> <td>\$15</td> <td></td> <td>(31)</td> <td>-20.94%</td> <td>-\$240</td> <td>-52.89%</td>	320 04	2149	214	12	Disability insurance- L05	\$170	70	\$ 323	\$106	\$15		(31)	-20.94%	-\$240	-52.89%
Solution	1														
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333 4 249 250 12 Unemployment - LGS 50 5466 5279 585 595 Drift 3 adjustment to relification (164) 66.85% 5450 7450 333 4 2212 110 01 Curriculum Coordinator Salaries \$371,424 537,721 \$1,003 50 571,750 30 hora/week Was previously budgeted as a contract service. Now position is an employee at the file insurance-Curr. Cord. \$71,760 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750 \$71,750	1										Draft 3 adjustment to reflect recent RBT certification; D5 result of contract days				
332 4 2149 260 12 Workers' Compensation-LCS 5356 5850 5850 Draft 3 algustment to reflect recent RBT certification (188) 66.86% 5577 557 333 64 2212 110 01 Curriculum Coordinator Salaries \$71,42 \$35,721 \$1,663 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 <	330 <mark>04</mark>	2149	231	12	Employee Retirement - LCS	\$11,712	\$21,251	\$23,168	\$11,921	\$4,215	\$3,925 and correct ABA:RBT wage allocations	(7,996)	-67.07%	-\$19,243	-90.55%
332 4 2149 260 12 Workers' Compensation-LCS 5356 5850 5850 Draft 3 algustment to reflect recent RBT certification (188) 66.86% 5577 557 333 64 2212 110 01 Curriculum Coordinator Salaries \$71,42 \$35,721 \$1,663 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 <	331 04	2149	250	12	Unemployment - LCS	\$0	\$406	\$545	\$279	\$95	\$95 Draft 3 adjustment to reflect recent RBT certification	(184)	-65.95%	-\$450	-110.74%
333 64 2212 101 01 Curriculum Coordinator Salaries 571,42 535,721 51,663 56 571,750 30 hours/week 71,750 570,883 101 333 64 2212 211 01 Medical Insurance - Curr. Coord. \$2,000 \$1,000 50 50 50 50 100 hours/week \$70,883 101 \$70,883 101 No additional benefits per contract \$70,883 101 \$70,883 101 No additional benefits per contract \$70,883 101 \$70,883 101 No additional benefits per contract \$70,883 101 No additional benefits per contract \$70,883 101 No additional benefits per contract \$70,883 \$71,750 No Additional benefits per contract \$70,893 \$70,893 \$70,893 \$70,893 \$70,893 \$70,893 \$70,893 \$70,893 \$70,893 \$70,893 \$70,	332 04	2149				\$354		\$664	\$273	\$85	\$85 Draft 3 adjustment to reflect recent RBT certification			-\$579	-59.35%
333 b4 2212 110 01 Curriculur Coordinator Salaries 571,42 \$33,52 \$1,050 \$51,050 \$51,750 \$0 hour/week Non-wincek 71,750 $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1750$ $1,1550$ $1,1550$										• • •					
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384221222001Social Security Curriculum Coordinator55,673 $52,733$ 581 50 $55,490$ $85,490$ 30 hours/week 30 hours/week $55,490$ $5,490$ $$ $55,490$ $$ $55,490$ 30 hours/week 30 hours/	336 04	2212	213	01			\$63	\$0		\$0	\$0 No additional benefits per contract	-		\$0	0.00%
38 04 2212 220 01 Social Security Curriculum Coordinator $55,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,733$ $58,673$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$ $52,753$	337 04	2212	214	01	Disability Insurance- Curr. Coor	\$94	\$81	\$0	\$0	\$0	\$0 No additional benefits per contract	-		\$0	0.00%
38 4 2212 250 01 Unemployment-Curr. Coord 5445 568 50 50 5235 3235 30 340 2212 250 01 Unemployment-Curr. Coord 5445 568 50 5235 3235 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30											Was previously budgeted as a contract service. Now position is an employee at				
38 4 2212 250 01 Unemployment-Curr. Coord 5445 566 50 50 5235 3255 30 hours/week 30 hours/week 235 $$ 5235 32 340 4 2212 260 01 Workers Comp. Curriculum Coord 50 5168 50 5195 30 hours/week 30 hours/week 235 $$ 5235 30 hours/week 340 4 2212 260 01 Workers Comp. Curriculum Coord 50 5168 50 5195 30 hours/week 30 hours/week 959 $100.00%$ 5135 5195 30 hours/week 959 $100.00%$ 51 5166 30 hours/week 30 hours/week 30 hours/week 51667 5195 30 hours/week 30 hours/week 51667 5195 30 hours/week 51956 30 hours/week 51956 30 hours/week 51667 5195 30 hours/week 51667 51956 30 hours/week 51956 30 hours/week 51667 51956 30 hours/week 51667 51667 51956 30 hours/week 516676 516676 $520,925$ $520,925$ 457160 516616 516676 516676 516676 $520,925$ $520,925$ 457160 516616 516676 516676 516676 516676 516676 516676 516676 516676 516676 516676 516676 516676 516676 516676 516676 516676 516676 516676	338 04	2212	220	01	Social Security Curriculum Coordinator	\$5,673	\$2,733	\$81	\$0	\$5,490	\$5,490 30 hours/week	5,490		\$5,409	197.90%
33 04 2212 250 01 1 meployment-Curr. Coord 546 566 50 5235 30 hours/week 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 30 3		,	-			,•	. ,	+		,		.,		,	
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AdQ4Q212Q6001Workers Comp. Curriculum Coord\$0\$168\$0\$195\$19530 hours/week30 hours/week1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951\$1951111	333 04	2212	200	UI	Chempioyment- Carri Coord	ə445	90¢	ΨŪ	φU	\$ 233		235	•••	\$ 2 35	343.39%
341042212321010Curriculum Coordinator Cont Svc.505050516134204222211202Media Generalist & Specialist-MS\$27,594\$29,819\$19,350\$20,925\$20,925\$20,925\$45 FTE Middle School1,5758.14%\$1,575\$1,463\$1,575\$1,463\$1,575\$1,463\$1,575\$1,463\$1,575\$1,463\$1,575\$1,463\$1,575\$1,463\$1,575\$1,463\$1,575\$1,463\$1,575\$1,463\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615\$1,615<															
3420422221120202Media Generalist & Specialist-MS\$27,594\$29,819\$19,350\$20,925\$20,925\$45 FTE Middle School1,5758.14%\$1,57534304222221102Medical Insurance-MS\$9,952\$10,983\$6,097\$6,079\$7,160confirmed 2.5% rate increase1,0811,778%\$1,063\$1,06334404222221202Dental Insurance-MS\$7,76\$1,083\$5,097\$5,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079\$6,079<															116.07%
34304222221102Medical Insurance-MS\$9,952\$10,983\$6,097\$6,079\$7,160Confirmed 2.5% rate increase1,08117.78%\$1,06334404222221202Dental Insurance-MS\$754\$754\$325\$214\$390Confirmed 0% rate increase17682.24%\$6534504222221302Life Insurance-MS\$35\$48\$30\$24\$30\$30Confirmed 0% rate increase623.46%\$6534604222221402Disability Insurance-MS\$48\$62\$41\$46\$45\$45(1)-2.30%\$4\$434704222222002Social Security-MS\$1,890\$2,279\$1,396\$1,471\$1,600\$1,600Equals salary times .0761298.77%\$204	341 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	
340422222120202Dental Insurance-MS57557552145390Confirmed 0% rate increaseConfirmed 0% rate increase17682.24%56534504222221302Life Insurance-MS535548530548530530Confirmed 0% rate increase623.46%56534604222221402Disability Insurance-MS548562541545545(1)-2.30%5434704222222002Scial Security-MS51,800\$2,279\$1,396\$1,471\$1,600\$1,600Equals salary times .0761298.77%\$204	342 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%
34 4 2222 212 02 02 Dental Insurance-MS \$754 \$754 \$325 \$214 \$390 Confirmed 0% rate increase 176 82.24% \$65 \$65 34 04 2222 213 02 Life Insurance-MS \$355 \$48 \$300 \$24 \$300 \$300 Confirmed 0% rate increase 166 \$2.24% \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66 \$66	343 04	2222	211	02	Medical Insurance-MS	\$9,952	\$10,983	\$6,097	\$6,079	\$7,160	\$7,160 Confirmed 2.5% rate increase	1,081	17.78%	\$1,063	9.68%
345 04 2222 213 02 Life Insurance-MS 535 548 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 530 <td>344 04</td> <td>2222</td> <td></td> <td>02</td> <td>Dental Insurance-MS</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$390 Confirmed 0% rate increase</td> <td></td> <td>82.24%</td> <td></td> <td>8.65%</td>	344 04	2222		02	Dental Insurance-MS						\$390 Confirmed 0% rate increase		82.24%		8.65%
346 04 2222 214 02 Disability Insurance-MS \$48 \$62 \$41 \$46 \$45 \$45 \$110 \$110 \$2.30% \$4 \$4 \$46 \$45 \$45 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$110 \$1100												6		1	0.77%
347 04 2222 220 02 Social Security-MS \$1,890 \$2,279 \$1,396 \$1,471 \$1,600 Equals salary times .076 129 8.77% \$204												(4)			7.10%
					-							-			
348 04 2222 2.32 02 1 eacner keturement-mo \$6,003 \$5,302 \$3,444 \$4,971 \$4,400 Equais salary time .2102 (571) -11.49% \$956					-										8.94%
	J40 U4	2222	232	02	reacher Retrement-W3	\$6,003	\$5,302	\$3,444	\$4,971	\$4,400	74,400 Equals Salary time .2102	(571)	-11.49%	\$956	18.02%

									Wages & Benef	its					
												Comparing F	Y23 Draft 5 to	Comparing FY23	3 Draft 5 to
												FY 22 I	Budget	FY 21 Act	tual
	FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	Y 22 Budget	FY 23 Draft #4	FY 23 Draft #5	NOTES	\$ Difference	% Difference	\$ Difference %	Difference
349 04	2222	250	02	Unemployment-MS	\$0	\$75	\$63	\$73	\$70	\$70		(3)	-4.11%	\$7	9.75%
350 04	2222	260	02	Workers' Compensation-MS	\$82	\$136	\$62	\$130	\$60	\$60		(70)	-53.85%	-\$2	-1.59%
351 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%
352 04	2222	211	03	Medical Insurance-HS	\$12,163	\$10,983	\$7,452	\$7,431	\$8,750		Confirmed 2.5% rate increase	1,319	17.75%	\$1,298	11.82%
353 04	2222	212	03	Dental Insurance-HS	\$922	\$922	\$397	\$476			Confirmed 0% rate increase	4	0.84%	\$83	8.98%
354 04	2222	213	03	Life Insurance-HS	\$43	\$59	\$36	\$27	\$38	\$38		11	42.75%	\$2	2.76%
355 04	2222	213	03	Disability Insurance-HS	\$58	\$35	\$50	\$56		\$50		(4)		\$2	2.95%
356 04	2222	214	03	Social Security-HS	\$2,310	\$2,786	\$1,707	\$1,797	\$1,955		Equals salary times .076	(4)	8.79%	\$248	8.92%
				Teacher Retirement-HS	÷		-								
357 04	2222	232	03		\$4,911	\$6,481	\$4,210	\$4,067	\$5,375		Equals salary time .2102	1,308	32.16%	\$1,165	17.98%
358 04	2222	250	03	Unemployment-HS	\$0	\$77	\$77	\$75		\$85		10	13.33%	\$8	10.95%
359 04	2222	260	03	Workers' Compensation-HS	\$101	\$166	\$76	\$160		\$70		(90)	-56.25%	-\$6	-3.67%
360 04	2222	112	11	Media Generalist & Specialist-FRES	\$43,000	\$44,700	\$44,700	\$44,700		\$48,000		3,300	7.38%	\$3,300	7.38%
361 04	2222	211	11		\$8,285	\$8,135	\$8,129	\$8,470	\$7,955		Confirmed 2.5% rate increase	(515)	-6.08%	-\$174	-2.14%
362 04	2222	212	11	Dental Insurance-FRES	\$634	\$633	\$866	\$665			Confirmed 0% rate increase	(100)	-15.04%	-\$301	-47.61%
363 04	2222	213	11	Life Insurance-FRES	\$57	\$76	\$66	\$54	\$70	\$70		16	29.63%	\$4	5.26%
364 04	2222	214	11	Disability Insurance-FRES	\$60	\$97	\$94	\$106	\$100	\$100		(6)	-5.54%	\$6	6.35%
365 04	2222	220	11	Social Security-FRES	\$3,180	\$3,416	\$3,296	\$3,397	\$3,675	\$3,675	Equals salary times .076	278	8.18%	\$379	11.11%
366 04	2222	232	11	Teacher Retirement-FRES	\$7,654	\$7,956	\$7,957	\$9,396	\$10,090	\$10,090	Equals salary time .2102	694	7.39%	\$2,133	26.82%
367 04	2222	250	11	Unemployment-FRES	\$0	\$68	\$91	\$69	\$155	\$155		86	124.64%	\$64	93.88%
368 04	2222	260	11	Workers' Compensation-FRES	\$119	\$202	\$144	\$204	\$135	\$135		(69)	-33.82%	-\$9	-4.34%
369 04	2311	112	01	School Board Clerk - SAU	\$2,759	\$2,750	\$3,814	\$2,785	\$2,785	\$2,785		-	0.00%	-\$1,029	-37.40%
370 04	2311	120	01	School Board Mem/ District Clerk - SAU	\$200	\$1,900	\$500	\$1,900	\$1,900		School Board Stipend \$100 each and School District \$1,000	-	0.00%	\$1,400	73.68%
371 04	2311	220	01	Social Security - SAU	\$227	\$356	\$329	\$356			Equals salary times .076	(1)	-0.28%	\$26	7.27%
372 04	2311	231	01	Employee Retirement - SAU	\$311	\$419	\$426	\$0		\$390		390		-\$36	-8.58%
373 04	2311	250	01	Unemployment Compensation	\$0	\$22	\$4	\$22		\$5		(17)		\$1	3.23%
374 04	2311	260	01	Workers' Compensation	\$9	\$22	\$14	\$22		\$15		(7)	-31.82%	\$1	6.68%
375 04	2313	120	01	School District Treasurer - SAU	\$3,724	\$3,500	\$1,862	\$3,500	\$3,500	\$3,500		-	0.00%	\$1,638	46.80%
376 04	2313	220	01	Social Security - SAU	\$284	\$268	\$142	\$266			Equals salary times .076	(1)		\$123	45.73%
377 04	2313	250	01	Unemployment Compensation	\$0	\$17	\$6	\$17		\$15		(1)		\$9	53.24%
378 04					\$3					\$15					
	2313	260	01	Workers' Compensation		\$16	\$6	\$16				(1)		\$9	56.31%
379 04	2314	120	01	Moderators Ballot Clerks - SAU	\$600	\$0	\$0	\$300		\$300		-	0.00%	\$300	
380 04	2321	112	01	Superintendent Svs-SAU	\$167,773	\$167,773	\$192,496	\$172,128			Superintendent and Executive Assistant	1,357	0.79%	-\$19,011	-11.33%
381 04	2321	211	01	Medical Insurance-SAU	\$18,269	\$18,269	\$18,259	\$18,941			Based on 10/1 Enrollment (2 health insurance buyback stipends)	(14,941)	-78.88%	-\$14,259	-78.05%
382 04	2321	212	01	Dental Insurance-SAU	\$1,910	\$1,910	\$1,733	\$1,733	\$870		Based on 10/1 Enrollment (1 dental plan)	(863)	-49.79%	-\$863	-45.17%
383 04	2321	213	01	Life Insurance-SAU	\$201	\$296	\$180	\$162		\$185		23	14.20%	\$5	1.55%
384 04	2321	214	01	Disability Insurance-SAU	\$276	\$379	\$320	\$386	\$350	\$350		(36)	-9.33%	\$30	8.02%
385 04	2321	220	01	Social Security-SAU	\$12,763	\$12,835	\$14,663	\$13,082	\$13,580	\$13,580		498	3.81%	-\$1,083	-8.43%
386 04	2321	231	01	Employee Retirement-SAU	\$18,740	\$18,740	\$22,075	\$24,201	\$32,645	\$32,645		8,444	34.89%	\$10,570	56.40%
387 04	2321	250	01	Unemployment-SAU	\$0	\$135	\$243	\$15	\$575	\$575		560	3733.33%	\$332	245.62%
388 04	2321	260	01	Workers' Compensation-SAU	\$504	\$787	\$614	\$790	\$500	\$500		(290)	-36.71%	-\$114	-14.42%
389 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%
											Confirmed 2.5% rate increase (change from D3 based on new enrollment				
390 04	2332	211	01	Medical Insurance-SPED	\$27,740	\$23,966	\$23,950	\$24,872	\$17,905	\$17,905	changes)	(6,967)	-28.01%	-\$6,045	-25.22%
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391 04	2332	212	01	Dental Insurance-SPED	\$3,308	\$3,309	\$2,987	\$3,076	\$2,365	\$2,365	Confirmed 0% rate increase (change from D3 based on new enrollment changes)	(711)	-23.12%	-\$622	-18.79%
392 04	2332	213	01	Life Insurance-SPED	\$160	\$215	\$147	\$131		\$150		19	14.50%	\$3	1.53%
393 04	2332	214	01	Disability Insurance-SPED	\$200	\$275	\$233	\$285		\$240		(45)		\$7	2.45%
393 04 394 04	2332	214	01	Social Security-SPED	\$200	\$9,327	\$9,383	\$9,607	\$240	\$240		(43) 758	7.89%	\$982	10.53%
395 04	2332	231	01	Employee Retirement-SPED	\$3,608	\$3,565	\$3,787	\$4,613			Equals salary time .1406	257	5.57%	\$1,083	30.39%
395 04 396 04	2332	231	01	Teacher Retirement	\$3,608	\$3,565 \$16,020	\$16,661	\$4,613			Equals salary time .2102	1,145	5.82%	\$4,159	25.96%
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397 04	2332	250	01	Unemployment-SPED	\$0 \$445	\$135	\$162	\$137		\$440		303	221.17%	\$278	206.15%
398 04	2332	260	01	Workers' Compensation-SPED	\$415	\$572	\$416	\$580	\$400	\$400		(180)	-31.03%	-\$16	-2.87%
											1 Principal, 1 Asst. Principal (45% allocation) ESTIMATE; Not based on contract;				
399 04	2410	113	02	Principal Salaries-MS	\$80,943	\$77,794	\$85,290	\$79,200			Draft 3 adjustment reflects current contracts	(2,700)		-\$8,790	-11.30%
400 04	2410	211	02	Principal Medical- MS	\$10,221	\$9,135	\$8,616	\$8,523			Estimate 2.5% rate increase based on 10/1 Enrollment	8,297	97.35%	\$8,204	89.80%
401 04	2410	212	02	Dental Insurance-MS	\$438	\$438	\$390	\$390			Estimate 0% rate increase based on 10/1 Enrollment	675	173.08%	\$675	154.16%
402 04	2410	213	02	Life Insurance-MS	\$70	\$143	\$97	\$87		\$100		13	14.31%	\$3	1.87%
403 04	2410	214	02	Disability Insurance-MS	\$85	\$183	\$149	\$1,183	\$155	\$155		(1,028)	-86.90%	\$6	3.34%
404 04	2410	220	02	Social Security-MS	\$6,321	\$5,961	\$6,528	\$7,323	\$5,855	\$5,855	Draft 3 adjustment refelcts current contracts	(1,468)	-20.05%	-\$673	-11.30%
405 04	2410	232	02	Teacher Retirement-MS	\$14,408	\$13,847	\$14,097	\$20,253	\$16,075	\$16,075	Draft 3 adjustment refelcts current contracts	(4,178)	-20.63%	\$1,978	14.28%
406 04	2410	250	02	Unemployment-MS	\$0	\$135	\$140	\$145	\$260	\$260	Draft 3 adjustment refelcts current contracts	115	79.31%	\$120	88.58%
407 04	2410	260	02	Workers' Compensation-MS	\$249	\$380	\$256	\$380	\$215	\$215	Draft 3 adjustment refelcts current contracts	(165)	-43.42%	-\$41	-10.74%
408 04	2410	113	03	Principal Salaries-HS	\$98,958	\$95,081	\$104,244	\$96,800	\$92,750	\$92,750		(4,050)	-4.18%	-\$11,494	-12.09%
409 04	2410	211	03	Principal Medical-HS	\$10,048	\$9,135	\$10,042	\$10,418		\$20,560	Estimate 2.5% rate increase based on 10/1 Enrollment	10,142	97.35%	\$10,518	115.14%
410 04	2410	212	03	Dental Insurance-HS	\$535	\$535	\$477	\$477			Estimate 0% rate increase based on 10/1 Enrollment	823	172.54%		153.91%
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Circle		FU	INCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget F	Y 21 Actual F	Y 22 Budget	FY 23 Draft #4	FY 23 Draft #5 NOTES	\$ Difference	% Difference	\$ Difference	% Difference
nin nin </td <td>411 04</td> <td></td> <td>2410</td> <td>213</td> <td>03</td> <td>Life Insurance-HS</td> <td>\$85</td> <td>\$175</td> <td>\$119</td> <td>\$107</td> <td>\$125</td> <td><mark>\$125</mark></td> <td>18</td> <td>16.91%</td> <td>\$6</td> <td>3.34%</td>	411 04		2410	213	03	Life Insurance-HS	\$85	\$175	\$119	\$107	\$125	<mark>\$125</mark>	18	16.91%	\$6	3.34%
Circle	412 04		2410	214	03	Disability Insurance-HS	\$104	\$224	\$182	\$223	\$190	<mark>\$190</mark>	(33)	-14.95%	\$8	3.63%
G G G G G G G G G G G G G G G G G G G	413 04		2410	220	03	Social Security-HS	\$7,539	\$7,276	\$7,942	\$6,019	\$7,095	\$7,095 Draft 3 adjustment refelcts current contracts	1,076	17.88%	-\$846	-11.63%
cic cic static static <	414 04		2410	232	03	Teacher Retirement-HS	\$17,609	\$16,924	\$17,230	\$20,347	\$19,495	\$19,495 Draft 3 adjustment refelcts current contracts	(852)	-4.19%	\$2,265	13.38%
C10 C10 C10 C10 C10 C100	415 04		2410	250	03	Unemployment-HS	\$0	\$135	\$172	\$135	\$300	\$300 Draft 3 adjustment refelcts current contracts	165	122.22%	\$128	95.07%
isis isis </td <td>416 04</td> <td></td> <td>2410</td> <td>260</td> <td>03</td> <td>Workers' Compensation-HS</td> <td>\$297</td> <td>\$464</td> <td>\$311</td> <td>\$464</td> <td>\$260</td> <td>\$260 Draft 3 adjustment refelcts current contracts</td> <td>(204)</td> <td>-43.97%</td> <td>-\$51</td> <td>-11.09%</td>	416 04		2410	260	03	Workers' Compensation-HS	\$297	\$464	\$311	\$464	\$260	\$260 Draft 3 adjustment refelcts current contracts	(204)	-43.97%	-\$51	-11.09%
int int int Band Maxmark Math int State int State State <	417 04		2410	113	11	Principal Salaries-FRES	\$64,418	\$65,800	\$96,350	\$96,350	\$101,475	<mark>\$101,475</mark>	5,125	5.32%	\$5,125	7.79%
circle	418 04		2410	211	11	Principal Medical-FRES	\$6,268	\$5,694	\$7,125	\$7,423	\$20,535		13,112	176.64%	\$13,410	235.52%
Ki M Ki M <th< td=""><td>419 04</td><td></td><td>2410</td><td>212</td><td>11</td><td>Dental Insurance-FRES</td><td>\$541</td><td>\$444</td><td>\$564</td><td>\$564</td><td>\$1,495</td><td>\$1,495 Estimate 0% rate increase based on 10/1 Enrollment</td><td>931</td><td>165.07%</td><td>\$931</td><td>209.59%</td></th<>	419 04		2410	212	11	Dental Insurance-FRES	\$541	\$444	\$564	\$564	\$1,495	\$1,495 Estimate 0% rate increase based on 10/1 Enrollment	931	165.07%	\$931	209.59%
Gev Sine Sine <th< td=""><td>420 04</td><td></td><td>2410</td><td>213</td><td>11</td><td>Life Insurance-FRES</td><td>\$94</td><td>\$116</td><td>\$108</td><td>\$97</td><td>\$110</td><td><mark>\$110</mark></td><td>13</td><td>13.17%</td><td>\$2</td><td>1.52%</td></th<>	420 04		2410	213	11	Life Insurance-FRES	\$94	\$116	\$108	\$97	\$110	<mark>\$110</mark>	13	13.17%	\$2	1.52%
Crop Crop Crop Crop Crop Crop Crop C	421 04		2410	214	11	Disability Insurance-FRES	\$125	\$149	\$159	\$196	\$165		(31)	-15.90%	\$6	3.97%
abs bit bit< bit bit< bit<	422 04		2410	220	11	Social Security-FRES	\$4,846	\$5,034	\$7,299	\$6,019	\$7,765		1,746	29.01%	\$466	
Gis Mix Gis Mix <t< td=""><td>423 04</td><td></td><td>2410</td><td>232</td><td>11</td><td>Teacher Retirement-FRES</td><td>\$11,397</td><td>\$11,712</td><td>\$17,150</td><td>\$16,648</td><td>\$21,370</td><td>\$21,370 Equals salary time .2102</td><td>4,722</td><td>28.36%</td><td>\$4,220</td><td>36.03%</td></t<>	423 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%
nome sole total cols total total<	424 04				11											
gr prof gr prof <t< td=""><td>425 04</td><td></td><td>2410</td><td></td><td>11</td><td>-</td><td></td><td>-</td><td>\$310</td><td></td><td></td><td>\$275</td><td>(45)</td><td>-14.06%</td><td>-\$35</td><td>-11.30%</td></t<>	425 04		2410		11	-		-	\$310			\$275	(45)	-14.06%	-\$35	-11.30%
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456 4 2411 213 11 Life Insurance-FRES 568 510 581 572 585 585 457 04 2411 214 11 Life Insurance-FRES 5106 5131 5116 5131 5116 5131 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5120 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205 5205<						Dental Insurance-FRES	-			-						
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459 64 241 231 11 2 Performant-FRES \$3,63 \$4,12 \$3,765 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400 \$5,400	458 <mark>04</mark>		2411		11	Social Security-FRES	\$4,504	\$4,445	\$4,613	\$4,644	\$4,980	\$4,905 Equals salary times .076; D5 correction result of SS Health Insurance stipend				6.56%
460 04 2411 250 11 Unemployment-FRES 50 513 5122 5138 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203 5203	459 04		2411	231	11	Employee Retirement-FRES	\$3,683			\$5,400	\$5,400	\$5,400 Equals salary time .1406	-	0.00%	\$1,635	39.66%
462 04 2411 114 12 Secretarial Salaries-LCS \$21,68 \$21,580 \$22,560 \$22,560 \$22,560 \$1 staff Based on 10/1 Enrolment (1 health insurance buyback stipend); D5 corrections 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54% 4.54%	460 04		2411	250	11	Unemployment-FRES	\$0	\$135		\$138	\$205	\$205	67	48.55%		61.84%
46 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4	461 04		2411	260	11	Workers' Compensation-FRES	\$175	\$273	\$186	\$275	\$175	\$175	(100)	-36.36%	-\$11	-4.10%
460241121112121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212121212 </td <td>462 04</td> <td></td> <td>2411</td> <td>114</td> <td>12</td> <td>Secretarial Salaries-LCS</td> <td>\$21,068</td> <td>\$21,580</td> <td>\$24,379</td> <td>\$21,580</td> <td>\$22,560</td> <td>\$22,560 1 Staff</td> <td>980</td> <td>4.54%</td> <td>-\$1,819</td> <td>-8.43%</td>	462 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%
464241121212Dental Insurance-LCS505050515146504241121312Life Insurance-LCS54753853653254054046604241121412Disability Insurance-LCS51954954554546704241122012Social Security-LCS\$1,612\$1,651\$1,651\$1,651\$1,890\$1,805Equals salary times .076; D5 correction result of SS Health Insurance stipend1549.33%\$1277.71%46804241123012Employee Retirement-LCS\$10\$10\$10\$3,175Equals salary time .14063.1751\$3,17546904241125012Unemployment-LCS\$6\$101\$70\$101\$65\$65\$65\$65\$6547004241126012Worker' Compensation-LCS\$65\$101\$70\$101\$65\$65\$65\$6547004241126012Worker' Compensation-LCS\$65\$101\$70\$101\$65\$65\$65\$6547004241126012Worker' Compensation-LCS\$65\$101\$70\$101\$65\$65\$65\$65\$6547004241126012Worker' Compensation-LCS\$65\$101\$70\$101\$65\$65\$65\$65\$65<												Based on 10/1 Enrollment (1 health insurance buyback stipend); D5 corrections				
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460424121412Disability Insurance-LCS\$19\$49\$41\$53\$45\$454670422012Social Security-LCS\$1,612\$1,651\$1,678\$1,651\$1,890\$1,890\$1,805Equals salary times .076; D5 correction result of SS Health Insurance stipend1549.33%\$1277.71%46804241123112Employee Retirement-LCS\$1,612\$1,651\$1,678\$1,651\$1,651\$1,890\$1,805Equals salary times .076; D5 correction result of SS Health Insurance stipend1549.33%\$1277.71%46804241123112Employee Retirement-LCS\$1,610\$1,678\$1,678\$3,175Equals salary times .076; D5 correction result of SS Health Insurance stipend1549.33%\$1277.71%47804241125012Unemployment-LCS\$1,610\$1,678\$1,678\$3,175Equals salary times .076; D5 correction result of SS Health Insurance stipend1549.33%\$1277.71%47904241125012Unemployment-LCS\$160\$160\$161\$167\$75575Equals salary times .076; D5 correction result of SS Health Insurance stipend1649.33%\$1277.71%47004241126012Unemployment-LCS\$160\$160\$160\$65\$65\$65\$66\$66\$66\$66\$66\$66\$66\$66\$66\$66\$66 <t< td=""><td>464</td><td></td><td>2411</td><td>212</td><td>12</td><td>Dental Insurance-LCS</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$1</td><td>\$1</td><td>1</td><td></td><td>\$1</td><td></td></t<>	464		2411	212	12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$1	\$1	1		\$1	
46704241122012Social Security-LCS\$1,612\$1,651\$1,651\$1,651\$1,850\$1,850\$1,805\$quals salary times .076; D5 correction result of SS Health Insurance stipend1549.33%\$1277.71%46804241123112Employee Retirement-LCS\$\$0\$\$0\$\$0\$\$0\$\$3,175Equals salary time .14063.175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175\$\$3,175<	465 04		2411	213	12	Life Insurance-LCS	\$47	\$38	\$36	\$32	\$40	<mark>\$40</mark>	8	25.00%	\$4	10.32%
468 04 2411 231 12 Employee Retirement-LCS S0	466 04		2411	214	12	Disability Insurance-LCS	\$19		\$41	\$53	\$45		(8)	-14.38%	\$4	7.43%
469 04 2411 250 12 Unemployment-LCS \$60 \$66 \$66 \$75 470 04 2411 260 12 Workers' Compensation-LCS \$65 \$101 \$70 \$101 \$65 \$65 \$65 \$65 \$65	467 04		2411	220	12		\$1,612	\$1,651		\$1,651	\$1,890		154	9.33%	\$127	7.71%
470 04 2411 260 12 Workers' Compensation-LCS \$65 \$101 \$70 \$101 \$65 \$65 \$101 \$70 \$107 \$107 \$107 \$107 \$107 \$107	468 04		2411	231	12			\$0	\$0	\$0	\$3,175	\$3,175 Equals salary time .1406	3,175		\$3,175	
	469 04		2411		12		-									27.76%
471 04 2510 112 01 Business Services Wages-SAU \$174,435 \$172,345 \$175,602 \$172,600 \$170,000 Bus. Admin., HR/Personnel, Acct. Payable .5 FTE, Bus. Asst25 FTE (2,600) -1.51%	-															-5.39%
	471 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. Asst25 FTE	(2,600)	-1.51%	-\$5,602	-3.25%

									Wages & Benefi	ts				
											Comparing FY	23 Draft 5 to	Comparing FY	23 Draft 5 to
											FY 22 E	-	FY 21 A	
	FUNCTIO	ON OBJECT	Source	Description	FY20 Actual	FY 21 Budget F	Y 21 Actual F	Y 22 Budget	FY 23 Draft #4	FY 23 Draft #5 NOTES	\$ Difference	% Difference	\$ Difference	% Difference
472 04	2510	211	01	Medical Insurance-BUS	\$43,931	\$43,932	\$23,137	\$6,000	\$37,380	\$37,380 Estimate 2.5% rate increase based on 10/1 Enrollment	31,380	523.00%	\$14,243	32.42%
473 04	2510	212	01	Dental Insurance-BUS	\$3,262	\$3,263	\$1,339	\$0	\$1,435	\$1,435 Estimate 0% rate increase based on 10/1 Enrollment	1,435		\$96	2.96%
474 04	2510	213	01	Life Insurance-BUS	\$234	\$304	\$153	\$151	\$155	\$155	4	2.51%	\$2	0.68%
475 04	2510	214	01	Disability Insurance-BUS	\$287	\$389	\$238	\$313	\$250	\$250	(63)	-20.12%	\$12	3.00%
476 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%
477 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%
478 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%
479 04	2510	250	01	Unemployment Comp - BUS	\$0	\$203	\$467	\$203	\$595	\$595	392	193.10%	\$128	62.89%
480 04	2510	260	01	Workers' Compensation-BUS	\$508	\$809	\$581	\$809	\$539	\$539	(270)	-33.37%	-\$42	-5.17%
481 04	2620	114	01	Faclities Salaries	\$63,400	\$63,400	\$65,950	\$65,950	\$73,850	\$73,850	7,900	11.98%	\$7,900	12.46%
482 04	2620	211	01	Medical insurance	\$22,740	\$21,966	\$21,950	\$23,800	\$21,475	\$21,475 Confirmed 2.5% rate increase	(2,325)	-9.77%	-\$475	-2.16%
483 04	2620	212	01	Dental Insurance	\$1,631	\$1,631	\$1,493	\$1,493	\$1,495	\$1,495 Confirmed 0% rate increase	2	0.13%	\$2	0.10%
484 04	2620	213	01	Life Insurance	\$93	\$112	\$84	\$76	\$110	\$110	34	45.50%	\$26	23.05%
485 04	2620	214	01	Disability Insurance Social Security	\$115	\$143	\$121	\$143	\$145	\$145	2	1.40%	\$24 \$703	16.53% 14.50%
486 04 487 04	2620	220	01	Employee Retirement	\$4,806	\$4,850	\$4,947	\$5,045	\$5,650	\$5,650 \$10,250 Equals salary time .2102 for those working 30 hours per week.	605	11.99% 149.76%		40.71%
487 04	2620 2620	231 250	01 01	Unemployment	\$7,394	\$7,082 \$68	\$7,367 \$80	\$4,104 \$217	\$10,250 \$245	\$245	6,146 28	149.76%	\$2,883 \$165	242.35%
489 04	2620	250	01	Workers' Compensation	\$0	\$297	\$00 \$1,724	\$217	\$245	\$115	(1,609)	-93.33%	-\$1,609	-541.86%
489 04 490 04	2620	114	01	Custodial Salaries-MS	\$50,098	\$51,080	\$1,724	\$1,724	\$52,765	\$52,765 3 staff, each allocated at 50% of cost (split with HS)	1,685	3.30%	\$1,686	3.30%
491 04	2620	114	02	Custodial Salaries-MS	\$0,050	\$0	\$01,075	\$2,000	\$2,000	\$2,000 Summer custodial work	-	0.00%	\$2,000	
491 04	2620	211	02	Medical insurance-MS	\$0	\$0 \$21,966	\$0 \$26,015	\$2,000	\$2,000	\$25.455 Confirmed 2.5% rate increase	- 208	0.82%	-\$560	 -2.55%
493 04	2620	212	02	Dental Insurance-MS	\$829	\$838	\$1,029	\$880	\$1,780	\$1,780 Confirmed 0% rate increase	900	102.27%	\$751	89.62%
494 04	2620	213	02	Life Insurance-MS	\$71	\$87	\$60	\$87	\$85	\$85	(2)	-2.30%	\$25	28.39%
495 04	2620	214	02	Disability Insurance-MS	\$89	\$111	\$94	\$111	\$110	<u>\$110</u>	(1)	-0.90%	\$16	14.40%
496 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%
497 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 30 hours per week.	259	5.15%	\$1,231	31.84%
498 04	2620	250	02	Unemployment-MS	\$0	\$213	\$99	\$168	\$180	\$180	12	7.14%	\$81	37.80%
499 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%
500 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%
501 04	2620	114	03	Custodial Salaries-HS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000 Summer custodial work	-	0.00%	\$2,000	
502 04	2620	211	03	Medical insurance-HS	\$23,007	\$22,741	\$26,015	\$25,247	\$25,450	\$25,450 Confirmed 2.5% rate increase	203	0.80%	-\$565	-2.48%
503 04	2620	212	03	Dental Insurance-HS	\$829	\$838	\$1,029	\$880	\$1,780	\$1,780 Confirmed 0% rate increase	900	102.27%	\$751	89.64%
504 04	2620	213	03	Life Insurance-HS	\$71	\$87	\$60	\$87	\$85	<mark>\$85</mark>	(2)	-2.30%	\$25	28.78%
505 04	2620	214	03	Disability Insurance-HS	\$89	\$111	\$94	\$120	\$110	<mark>\$110</mark>	(10)	-8.33%	\$16	14.56%
506 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%
507 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 30 hours per week.	259	5.15%	\$1,231	31.85%
508 04	2620	250	03	Unemployment-HS	\$0	\$213	\$99	\$168	\$180	\$180	12	7.14%	\$81	37.92%
509 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%
510 <mark>04</mark>	2620	114	11	Custodial Salaries-FRES	\$94,834		\$101,587	\$101,988	\$103,250	\$105,025 3 full time staff; D5 correction after contract review	3,037	2.98%	\$3,438	3.30%
511 04	2620	114	11	Custodial Salaries-FRES	\$0		\$0	\$2,000	\$2,000	\$2,000 Summer custodial work	-	0.00%		
512 04	2620	211	11	Medical insurance-FRES	\$19,193	\$31,363	\$11,179	\$11,245	\$9,955	\$9,955 Confirmed 2.5% rate rate increase	(1,290)	-11.47%	-\$1,224	-3.90%
513 04	2620	212	11	Dental Insurance-FRES	\$1,374	\$2,310	\$564	\$564	\$2,060	\$2,060 Confirmed 0% rate increase	1,496	265.25%	\$1,496	64.74%
514 04	2620	213	11	Life Insurance-FRES	\$131	\$180	\$137	\$180	\$180	\$180	-	0.00%	\$43	24.13%
515 04	2620	214	11	Disability Insurance-FRES	\$173	\$231	\$184	\$225	\$230	\$230	5	2.22%	\$46	19.79%
516 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%
517 <mark>04</mark>	2620	231	11	Employee Retirement-FRES	\$7,544	\$8,352	\$8,231 6020	\$10,858	\$10,385	\$10,635 Equals salary time .1406; D5 correction after contract review	(223)	-2.05%	\$2,404	28.78%
518 04	2620	250	11	Unemployment-FRES	\$0	\$213	\$236 \$2,700	\$336	\$350	\$350	14	4.17%	\$114	53.49%
519 04 520 04	2620	260	11	Workers' Compensation-FRES Custodial Salaries-LCS	\$2,478	\$488	\$2,709 \$14,940	\$2,666	\$2,885	\$2,885 Different worker's comp percentage for custodial staff	219 (3 744)	8.21%	\$176	36.03%
520 04 521 04	2620 2620	114	12	Custodial Salaries-LCS Custodial Salaries-LCS	\$28,054	\$29,269 \$0	\$14,940 \$0	\$29,269 \$2,000	\$25,525 \$2,000	\$25,525 .75 FTE staff \$2,000 Summer custodial work	(3,744)	-12.79% 0.00%	\$10,585 \$2,000	36.16%
521 04	2020	114	12		\$0	ΨU	φU	⇒ ∠,000	⊅ ∠,000	Based on 10/1 Enrollment (1 health insurance buyback stipend); D5 corrections	-	0.00%	\$2,000	
522 04	2620	211	12	Medical insurance-LCS	\$5,925	\$8,422	\$1,021	\$8,129	\$2,000	\$996 SS Health Insurance stipend	(7,133)	-87.75%	-\$25	-0.30%
522 04 523 04	2620	211	12	Dental Insurance-LCS	\$445		\$1,021	\$665	\$2,000	\$1 Based on current enrollment (0)	(7,133) (664)	-99.85%	-\$25	-0.30%
523 04 524 04	2620	212	12	Life Insurance-LCS	\$32		\$0 \$7	\$64	\$10	\$10	(54)	-99.85%	\$1	4.94%
525 04	2620	213	12	Disability Insurance-LCS	\$32	\$82	\$11	\$82	\$15	\$15	(67)	-81.71%		5.12%
	_020	417			ç t o	ΨUŁ	ψ···	ΨŪΣ	<i><i><i>v</i></i>¹³</i>	Salary and value of health insurance buy back times .0765; D5 correction due to	(37)	5117170	<u> </u>	5.12 /6
526 <mark>04</mark>	2620	220	12	Social Security-LCS	\$2,044	\$2,239	\$476	\$2,239	\$2,260	\$2,030 SS Health Insurance stipend	(209)	-9.33%	\$1,554	69.41%
527 04	2620	231	12	Employee Retirement-LCS	\$4,240	\$0	\$0	\$0	\$1	\$1	(103)	-5.55 /6	\$1,004	
528 04	2620	250	12	Unemployment-LCS	\$0		\$21	\$97	\$90	\$90	(7)	-7.22%	\$69	89.77%
529 04	2620	261	12	Workers' Compensation-LCS	\$700	\$180	\$21	\$765	\$75	\$75	(690)	-90.20%		30.02%
530 04	2620	260	12	Worker's' Compensation-LCS	\$0	\$0	\$0	\$0	\$765	\$765 Different worker's comp percentage for custodial staff	765		\$765	
531 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%
532 04	2743	213	03	Life Insurance- HS	\$15		\$0	\$15	\$15	\$15	-	0.00%	\$15	100.00%
533 04	2743	214	03	Disability Insurance- HS	\$18		\$0	\$18	\$18	\$18	-	0.00%	\$18	100.00%
534 04	2743	220	03	Social Security- HS	\$515		\$715	\$893	\$895	\$895 Equals salary times .076	2	0.22%	\$180	29.33%
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									wages & Benefi		Comparing F	23 Draft 5 to	Comparing FY	23 Draft 5 to
											FY 22 E		FY 21 A	
	FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	Y 22 Budget	FY 23 Draft #4	FY 23 Draft #5 NOTES		-	\$ Difference	
535 04	2743	250	03	Unemployment Compensation- HS	\$0	\$68	\$30	\$68	\$40	\$40	(28)	-41.18%	\$10	14.44%
536 04	2743	260	03	Workers' Compensation	\$20	\$38	\$30	\$38	\$40	\$40	2	5.26%	\$10	26.13%
537 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%
538 04	2844	211	01	Medical insurance-SAU	\$2,626	\$2,712	\$1,626	\$2,179	\$20,535	\$20,535 Confirmed 2.5% rate increase	18,356	842.40%	\$18,909	697.24%
539 04	2844	212	01	Dental Insurance-SAU	\$127	\$127	\$611	\$133	\$1,495	\$1,495 Confirmed 0% rate increase	1,362	1024.06%	\$884	696.39%
540 04	2844	213	01	Life Insurance-SAU	\$26	\$29	\$22	\$32	\$100	\$100	68	212.50%	\$78	270.07%
541 04	2844	214	01	Disability Insurance-SAU	\$36	\$38	\$32	\$39	\$100	\$100	61	156.41%	\$68	179.68%
542 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%
543 04	2844	231	01	Employee Retirement-SAU	\$1,888	\$1,854	\$2,012	\$2,404	\$13,080	\$13,080 Draft 3 corrected to reflect accurate employer rate	10,676	444.09%	\$11,068	596.96%
544 04	2844	250	01	Unemployment-SAU	\$0	\$68	\$20	\$69	\$295	\$295	226	327.54%	\$275	403.84%
545 04	2844	260	01	Workers' Compensation-SAU	\$53	\$156	\$117	\$69	\$255	\$255	186	269.57%	\$138	88.53%
546 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%
547 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%
548 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%
549 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%
550 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%
551 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%
552 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%
553 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%
554 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%
555 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%
556 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%
557 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%
558 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%
559 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%
560 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%
561 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%
562 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%
563 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%
564 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%
565 04	2844	211	11	Medical insurance-FRES	\$12,305	\$380	\$17,560	\$879	\$17,180	\$17,180 IT assistant @ 80%; confirmed 2.5% rate increase	16,301	1854.49%	-\$380	-100.11%
566 04	2844	212	11	Dental Insurance- FRES	\$871	\$0	\$0	\$1,231	\$1,195	\$1,195 IT assistant @ 80%; confirmed 0.% rate increase	(36)	-2.92%	\$1,195	
567 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%
568 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%
569 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%
570 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%
570 04	2844	250	11	Unemployment-FRES	\$0	\$68	\$60	\$0,201	\$125	\$125 IT assistant @ 80%; IT Director moved to SAU line item	125		\$65	95.65%
572 04	2844	260	11	Worker's Compensation - FRES	\$531	\$169	\$960	\$156	\$120	\$110 IT assistant @ 80%; IT Director moved to SAU line item	(46)	-29.49%	-\$850	-502.96%
573 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%
574 04	2844	211	12	Medical insurance-LCS	\$3,076	\$845	\$4,390	\$1,042	\$4,295	\$4,295 IT assistant @ 80%; confirmed 2.5% rate increase	3,253	312.19%		-11.24%
575 04	2844	212	12	Dental Insurance- LCS	\$218	\$0 \$0	\$0	\$308	\$300	\$300 IT assistant @ 80%; confirmed 0.% rate increase	(8)		\$300	-11.24%
576 04	2844	212	12	Life Insurance-LCS	\$7	\$16	\$11	\$17	\$15	\$15 IT assistant @ 20%; IT Director moved to SAU line item	(2)		\$300	 25.50%
577 04	2844	213	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%
578 04	2844	214	12	Social Security-LCS	\$625	\$688	\$637	\$756	\$750	\$750 IT assistant @ 20%; IT Director moved to SAU line item	(1)		\$113	16.38%
579 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%
575 04	2844	250	12	Unemployment-LCS	\$0	\$1,003	\$1,020	\$23	\$30	\$30 IT assistant @ 20%; IT Director moved to SAU line item	(23)	30.43%	\$15	22.04%
581 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%
581 04 582 04	2999	112	02	SAU Performance Incentives	\$59,397	\$42 \$59,695	\$240	\$61,187	\$30	\$1	(61,186)		\$210	-499.86%
583	2000		~~		<i>400,001</i>	400,000	ΨŪ	<i><i><i>q</i>01,107</i></i>	Ψī		(01,130)		ΨT	0.00 /8
584				SUBTOTAL	\$8,737,145	\$9.074.374	\$8,578,018	\$9,149,710	\$9,560,620	\$9,563,500	413,791	4.52%	\$985,482	10.86%
00-7					\$5,757,145	<i>40,014,014</i>	\$5,57.0,010	<i>40,140,110</i>	<i>40,000,020</i>		410,791	-102/0	\$500,40Z	. 5100 /8