

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #5 for December 14, 2021 School Board/Budget Committee Joint Review
Wages & Benefits

												Comparing FY23 Draft 5 to FY 22 Budget		Comparing FY23 Draft 5 to FY 21 Actual		
FUNCTION	OBJECT	Source	Description			FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #4	FY 23 Draft #5	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
1	04	1100	112	02	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
2	04	1100	112	02	Teacher Salaries-MS	\$626,340	\$587,806	\$604,580	\$559,145	\$589,500	\$589,500	Review of staff allocations	30,355	5.43%	-\$15,080	-2.57%
3	04	1100	211	02	Medical Insurance-MS	\$85,215	\$111,572	\$100,707	\$84,576	\$81,095	\$81,095	Confirmed 2.5% rate increase (increase from D3 based on new enrollment changes)	(3,481)	-4.12%	-\$19,612	-17.58%
4	04	1100	211	02	Medical Insurance-MS plan changes	\$0	\$0	\$0	\$22,872	\$23,500	\$23,500	District wide allowance for plan changes at MS	628	2.75%	\$23,500	...
5	04	1100	212	02	Dental Insurance-MS	\$8,580	\$8,365	\$8,453	\$6,235	\$5,940	\$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	04	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	04	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	1100	250	02	Unemployment-MS	\$0	\$1,086	\$1,279	\$1,845	\$1,900	\$1,900	Estimate based on 10/2021 staffing	55	2.98%	\$621	57.19%
11	04	1100	260	02	Workers' Compensation-MS	\$1,683	\$2,769	\$1,956	\$1,798	\$1,650	\$1,650	Estimate based on 10/2021 staffing	(148)	-8.23%	-\$306	-11.05%
12	04	1100	112	03	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
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	04	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	\$9,135	\$10,544	\$7,000	\$7,000	Confirmed 0% rate increase	(3,544)	-33.61%	-\$2,135	-17.53%
17	04	1100	213	03	Life Insurance-HS	\$995	\$1,466	\$1,060	\$1,524	\$1,100	\$1,100	Estimate based on 10/2021 staffing	(424)	-27.82%	\$40	2.70%
18	04	1100	214	03	Disability Insurance-HS	\$1,321	\$1,882	\$1,665	\$1,935	\$1,700	\$1,700	Estimate based on 10/2021 staffing	(235)	-12.16%	\$35	1.86%
19	04	1100	220	03	Social Security-HS	\$66,321	\$67,147	\$59,357	\$64,182	\$62,300	\$62,300	Includes FICA on wages and value of insurance buyback	(1,882)	-2.93%	\$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	...
24	04	1100	112	11	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
25	04	1100	112	11	Teacher Salaries-FRES	\$966,191	\$990,040	\$938,355	\$1,024,105	\$1,110,000	\$1,114,705	Review of staff allocations; D4 includes funding for additional position; D5 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	\$0	\$0	\$0	\$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	\$222,993	\$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	\$1,768	\$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	1100	232	11	Teacher Retirement-FRES	\$160,769	\$176,850	\$160,022	\$215,267	\$220,000	\$221,050	D4 includes additional position; D5 corrects the position from .8 to 1.0	5,783	2.69%	\$61,028	34.51%
33	04	1100	250	11	Unemployment-FRES	\$0	\$1,250	\$1,844	\$3,379	\$3,550	\$3,550	Review of staff allocations	171	5.06%	\$1,706	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%
35	04	1100	112	12	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
36	04	1100	112	12	Teacher Salaries-LCS	\$168,978	\$185,650	\$173,650	\$172,400	\$157,205	\$157,205		(15,195)	-8.81%	-\$16,445	-8.86%
37	04	1100	211	12	Medical Insurance-LCS	\$38,534	\$40,235	\$45,434	\$46,873	\$31,820	\$31,820	Confirmed 2.5% rate increase	(15,053)	-32.11%	-\$13,614	-33.84%
38	04	1100	211	12	Medical Insurance-LCS	\$0	\$0	\$0	\$0	\$12,500	\$12,500	District wide allowance for plan changes at LCS	12,500	...	\$12,500	...
39	04	1100	212	12	Dental Insurance-LCS	\$2,650	\$2,652	\$2,830	\$2,830	\$2,000	\$2,000	Confirmed 0% increase	(830)	-29.33%	-\$830	-31.30%
40	04	1100	213	12	Life Insurance-LCS	\$155	\$295	\$198	\$162	\$300	\$300		138	85.19%	\$102	34.58%
41	04	1100	214	12	Disability Insurance-LCS	\$220	\$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	\$360	\$568	\$510	\$510		(58)	-10.21%	\$150	50.79%
45	04	1100	260	12	Workers' Compensation-LCS	\$505	\$874	\$559	\$554	\$450	\$450		(104)	-18.77%	-\$109	-12.43%
46	04	1110	211	02	Medical Insurance-MS	\$3,277	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
47	04	1110	211	03	Medical Insurance-HS	\$4,004	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
48	04	1110	114	11	Teacher Aide Salaries-FRES	\$20,547	\$11,211	\$1,238	\$0	\$1	\$1		1	...	-\$1,237	-11.03%
49	04	1110	211	11	Medical Insurance-FRES	\$395	\$308	\$989	\$0	\$1	\$1		1	...	-\$988	-320.62%
50	04	1110	213	11	Life Insurance- FRES	\$70	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
51	04	1110	220	11	Social Security-FRES	\$1,565	\$858	\$95	\$0	\$1	\$1		1	...	-\$94	-10.92%
52	04	1110	250	11	Unemployment-FRES	\$0	\$103	\$0	\$103	\$1	\$1		(102)	-99.03%	\$1	0.97%
53	04	1110	260	11	Workers' Compensation-FRES	\$62	\$68	\$0	\$0	\$1	\$1		1	...	\$1	1.47%
54	04	1110	114	12	Teacher Aide Salaries-LCS	\$58,215	\$60,722	\$61,190	\$59,490	\$59,900	\$61,015	3 Classroom Aide's; D5 budgets for full contract (176+3)	1,525	2.56%	-\$175	-0.29%
55	04	1110	211	12	Medical Insurance-LCS	\$17,436	\$9,493	\$17,426	\$17,318	\$15,910	\$15,910	Confirmed 2.5% rate increase	(1,408)	-8.13%	-\$1,516	-15.97%
56	04	1110	212	12	Dental Insurance-LCS	\$972	\$1,607	\$0	\$564	\$1,150	\$1,150	Confirmed 0% rate increase	586	103.90%	\$1,150	71.56%
57	04	1110	213	12	Life Insurance-LCS	\$115	\$107	\$108	\$162	\$165	\$165		3	1.85%	\$57	53.05%
58	04	1110	214	12	Disability Insurance-LCS	\$98	\$137	\$114	\$137	\$135	\$135		(2)	-1.46%	\$21	15.55%

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FUNCTION	OBJECT	Source	Description			FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #4	FY 23 Draft #5	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
59	04	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%
60	04	1110	231	12	Teacher Aide Retirement-LCS	\$0	\$0	\$0	\$0	\$6,100	\$6,210	Line item needed to properly account for this expense; D5 budgets for full 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	1120	220	03	Social Security-HS	\$720	\$2,295	\$2,025	\$2,295	\$2,295	\$2,295		-	0.00%	\$270	11.78%
69	04	1120	250	03	Unemployment-HS	\$0	\$145	\$103	\$145	\$95	\$95		(50)	-34.48%	-\$8	-5.19%
70	04	1120	260	03	Workers' Compensation-HS	\$19	\$141	\$104	\$141	\$85	\$85		(56)	-39.72%	-\$19	-13.31%
71	04	1120	114	11	Sub. Teacher Salaries-FRES	\$3,980	\$30,000	\$54,806	\$30,000	\$30,000	\$30,000	Compensation for as-needed and long-term substitute staff	-	0.00%	-\$24,806	-82.69%
72	04	1120	220	11	Social Security-FRES	\$219	\$2,295	\$4,190	\$2,295	\$2,295	\$2,295		-	0.00%	-\$1,895	-82.56%
73	04	1120	250	11	Unemployment-FRES	\$0	\$145	\$179	\$145	\$95	\$95		(50)	-34.48%	-\$84	-58.05%
74	04	1120	260	11	Workers' Compensation-FRES	\$5	\$141	\$165	\$141	\$85	\$85		(56)	-39.72%	-\$80	-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	-	0.00%	\$23,331	77.77%
76	04	1120	220	12	Social Security-LCS	\$929	\$2,295	\$510	\$2,295	\$2,295	\$2,295		-	0.00%	\$1,785	77.77%
77	04	1120	250	12	Unemployment-LCS	\$0	\$145	\$22	\$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	\$190		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%	\$5,456	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	Life Insurance-FRES	\$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	\$520	\$520		32	6.56%	\$102	50.21%
105	04	1210	260	11	Workers' Compensation-FRES	\$432	\$669	\$506	\$475	\$445	\$445		(30)	-6.32%	-\$61	-9.10%
106	04	1210	112	12	Special Education Teacher Salaries- LCS	\$37,800	\$38,000	\$39,200	\$38,000	\$49,500	\$49,500	1 FTE	11,500	30.26%	\$10,300	27.11%
107	04	1210	211	12	Medical Insurance-LCS	\$23,965	\$21,966	\$21,950	\$22,872	\$21,475	\$21,475	Confirmed 2.5% rate increase	(1,397)	-6.11%	-\$475	-2.16%
108	04	1210	212	12	Dental Insurance-LCS	\$1,677	\$1,681	\$1,493	\$1,538	\$1	\$1	Estimate 5% increase based on 10/1 Enrollment	(1,537)	-99.93%	-\$1,492	-88.78%
109	04	1210	213	12	Life Insurance-LCS	\$84	\$65	\$66	\$65	\$90	\$90		25	38.46%	\$24	36.92%
110	04	1210	214	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%
115	04	1211	114	02	SPED Aide Salaries-MS	\$130,447	\$95,926	\$124,927	\$90,180	\$108,150	\$109,690	Corrected staffing allocations (5 FTE plus half LNA); D5 budgets for full contract (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%
120	04	1211	220	02	Social Security-MS	\$9,428	\$7,338	\$9,015	\$6,854	\$8,600	\$8,550	Correction based on staffing allocations; D5 accounts for full contract as well as adjusted Health Insurance stipend value	1,696	24.74%	-\$465	-6.33%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #5 for December 14, 2021 School Board/Budget Committee Joint Review
Wages & Benefits

												Comparing FY23 Draft 5 to		Comparing FY23 Draft 5 to			
FUNCTION		OBJECT	Source	Description		FY20	Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #4	FY 23 Draft #5	NOTES	FY 22 Budget		FY 21 Actual	
														\$ Difference	% Difference	\$ Difference	% Difference
121	04	1211	231	02	SPED Aid Retirement-MS		\$0	\$0	\$0	\$0	\$2,335	\$2,335	Line item needed to properly account for this expense	2,335	...	\$2,335	...
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%
124	04	1211	114	03	SPED Aide Salaries-HS		\$88,888	\$104,981	\$73,098	\$119,842	\$76,650	\$76,960	Corrected staffing allocations (3 FTE plus half LNA); D5 budgets for full contract (176+3)	(42,882)	-35.78%	\$3,862	3.68%
125	04	1211	211	03	Medical Insurance-HS		\$1,860	\$5,100	\$2,825	\$19,855	\$19,890	\$19,890	2.5% rate increase based on FTE positions; not 10/1 actual	35	0.18%	\$17,065	334.61%
126	04	1211	212	03	Dental Insurance-HS		\$634	\$0	\$0	\$1,129	\$1,715	\$1,715	0% rate increase based on FTE positions; not 10/1 actual	586	51.90%	\$1,715	...
127	04	1211	213	03	Life Insurance-HS		\$183	\$185	\$128	\$162	\$110	\$110		(52)	-32.10%	-\$18	-9.57%
128	04	1211	214	03	Disability Insurance-HS		\$217	\$237	\$139	\$237	\$110	\$110		(127)	-53.59%	-\$29	-12.05%
129	04	1211	220	03	Social Security-HS		\$6,676	\$8,031	\$5,596	\$9,108	\$6,020	\$5,975	Equals salary times .076	(3,133)	-34.40%	\$379	4.72%
130	04	1211	231	03	Employee Retirement		\$0	\$3,499	\$1,817	\$4,603	\$5,285	\$5,310	Equals .1406 of salary for those working 30 hours or more weekly	707	15.36%	\$3,493	99.82%
131	04	1211	250	03	Unemployment-HS		\$0	\$338	\$185	\$345	\$245	\$245		(100)	-28.99%	\$60	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	\$84,425	Corrected staffing allocations (4 FTE); D5 budgets for full contract (176+3)	(25,812)	-23.41%	\$3,131	1.98%
134	04	1211	211	11	Medical Insurance-FRES		\$18,211	\$42,102	\$19,426	\$11,821	\$25,900	\$24,860	Based on 10/2021 staffing and confirmed 2.5% rate estimated increase; D5 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	\$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)	-46.81%	\$6	2.01%
137	04	1211	214	11	Disability Insurance-FRES		\$121	\$398	\$151	\$398	\$155	\$155		(243)	-61.06%	\$4	1.12%
138	04	1211	220	11	Social Security-FRES		\$5,501	\$12,025	\$5,404	\$8,378	\$6,490	\$6,535	Equals salary times .076	(1,843)	-22.00%	\$1,131	9.41%
139	04	1211	231	11	Employee Retirement- FRES		\$0	\$3,499	\$0	\$4,604	\$1	\$1	Based on 10/2021 staffing there are no eligible employees for NHRS	(4,603)	-99.98%	\$1	0.03%
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	\$40,395	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	\$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	04	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%
148	04	1211	231	12	SPED Aide Retirement-LCS		\$0	\$0	\$0	\$0	\$2,700	\$2,755	Line item needed to properly account for this expense; D5 budgets for full 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	\$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	\$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	\$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	\$18	\$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)	-56.25%	\$13	74.65%
171	04	1410	112	02	Co-Curricular Salaries - Academic-MS		\$9,002	\$11,560	\$8,359	\$11,560	\$11,560	\$11,560	Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$3,201	27.69%
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	\$2,430	Equals .2102 times salary for those working more than 30 hrs. /wk.	(1,756)	-41.95%	\$1,014	49.28%
174	04	1410	250	02	Unemployment-MS		\$0	\$56	\$26	\$56	\$40	\$40		(16)	-28.57%	\$14	24.52%
175	04	1410	260	02	Workers' Compensation-MS		\$27	\$54	\$27	\$54	\$30	\$30		(24)	-44.44%	\$3	5.81%
176	04	1410	112	03	Co-Curricular Salaries - Academic-HS		\$16,952	\$18,090	\$14,466	\$18,090	\$18,090	\$18,090	Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$3,624	20.03%
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	\$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)	-31.03%	\$10	11.89%
181	04	1410	260	03	Workers' Compensation-HS		\$52	\$85	\$50	\$85	\$50	\$50		(35)	-41.18%	\$0	-0.45%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #5 for December 14, 2021 School Board/Budget Committee Joint Review
Wages & Benefits

												Comparing FY23 Draft 5 to FY 22 Budget		Comparing FY23 Draft 5 to FY 21 Actual		
FUNCTION	OBJECT	Source	Description			FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #4	FY 23 Draft #5	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
182	04	1410	112	11	Co-Curricular Salaries - Academic FRES	\$5,145	\$2,195	\$7,090	\$2,195	\$6,195	\$6,195	Non-Athletic Co-Curricular Salaries; estimate based on FY22; reflects FRES Leadership Team	4,000	182.23%	-\$895	-40.77%
183	04	1410	220	11	Social Security- FRES	\$377	\$359	\$507	\$167	\$475	\$475		308	184.43%	-\$32	-8.91%
184	04	1410	231	11	Employee Retirement-FRES	\$675	\$0	\$0	\$2,675	\$1	\$1		(2,674)	-99.96%	\$1	...
185	04	1410	232	11	Teacher Retirement	\$100	\$836	\$1,262	\$1,087	\$1,303	\$1,303	Equals .2102 times salary for those working more than 30 hrs. /wk.	216	19.87%	\$41	4.90%
186	04	1410	250	11	Unemployment Compensation	\$0	\$23	\$23	\$23	\$20	\$20		(3)	-13.04%	-\$3	-13.00%
187	04	1410	260	11	Workers' Compensation	\$15	\$22	\$23	\$22	\$20	\$20		(2)	-9.09%	-\$3	-12.73%
188	04	1420	112	02	Co-Curricular Salaries - Athletic-MS	\$13,135	\$17,791	\$16,771	\$17,791	\$17,791	\$17,791	Coaching Salaries; estimate based on FY22	-	0.00%	\$1,020	5.73%
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%
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%
191	04	1420	250	02	Unemployment-MS	\$0	\$86	\$54	\$86	\$60	\$60		(26)	-30.23%	\$6	7.13%
192	04	1420	260	02	Workers' Compensation-MS	\$9	\$83	\$51	\$83	\$80	\$80		(3)	-3.61%	\$29	34.78%
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%
194	04	1420	220	03	Social Security-HS	\$1,388	\$2,592	\$2,356	\$2,575	\$2,595	\$2,595		20	0.78%	\$239	9.21%
195	04	1420	232	03	Teacher Retirement-HS	\$2,116	\$1,517	\$1,981	\$1,972	\$7,120	\$7,120	Equals .2102 times salary for those working more than 30 hrs. /wk.	5,148	261.05%	\$5,139	338.75%
196	04	1420	250	03	Unemployment-HS	\$0	\$164	\$101	\$164	\$115	\$115		(49)	-29.88%	\$14	8.84%
197	04	1420	260	03	Workers' Compensation-HS	\$33	\$159	\$91	\$159	\$160	\$160		1	0.63%	\$69	43.55%
198	04	2122	112	02	Guidance Salaries-MS	\$45,312	\$21,000	\$21,911	\$42,000	\$44,570	\$44,800	1.0 School Counselor; D5 corrects per diem rate	2,800	6.67%	\$22,889	108.99%
199	04	2122	211	02	Medical Insurance-MS	\$9,639	\$10,984	\$389	\$8,628	\$7,605	\$7,605	Confirmed 2.5% rate increase	(1,023)	-11.86%	\$7,216	65.70%
200	04	2122	212	02	Dental Insurance-MS	\$728	\$301	\$0	\$684	\$565	\$565	Confirmed 0% rate increase	(119)	-17.40%	\$565	187.71%
201	04	2122	213	02	Life Insurance-MS	\$84	\$40	\$0	\$70	\$75	\$75		5	7.14%	\$75	187.50%
202	04	2122	214	02	Disability Insurance-MS	\$90	\$0	\$0	\$84	\$90	\$90		6	7.14%	\$90	...
203	04	2122	220	02	Social Security-MS	\$3,122	\$1,557	\$1,706	\$3,213	\$3,410	\$3,430	D5 corrects per diem rate	217	6.75%	\$1,724	110.73%
204	04	2122	232	02	Teacher Retirement-MS	\$7,651	\$0	\$0	\$8,828	\$9,370	\$9,420	Equals salary time .2102; D5 corrects per diem rate	592	6.71%	\$9,420	...
205	04	2122	250	02	Unemployment-MS	\$0	\$34	\$73	\$135	\$145	\$145		10	7.41%	\$72	212.62%
206	04	2122	260	02	Workers' Compensation-MS	\$1,029	\$34	\$72	\$132	\$125	\$125		(7)	-5.30%	\$53	156.76%
207	04	2122	112	03	Guidance Salaries-HS	\$77,595	\$80,611	\$80,139	\$79,857	\$84,295	\$85,055	1.0 School Counselor; Draft 2 adjustment based on additional days per contract; D5 corrects per diem rate	5,198	6.51%	\$4,916	6.10%
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%
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%
210	04	2122	213	03	Life Insurance-HS	\$78	\$101	\$66	\$54	\$70	\$70		16	29.63%	\$4	3.96%
211	04	2122	214	03	Disability Insurance-HS	\$102	\$129	\$123	\$135	\$135	\$135		-	0.00%	\$12	9.12%
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%
213	04	2122	232	03	Teacher Retirement-HS	\$13,819	\$14,115	\$15,861	\$16,786	\$17,720	\$17,880	Equals salary time .2102; D5 corrects per diem rate	1,094	6.52%	\$2,019	14.31%
214	04	2122	250	03	Unemployment-HS	\$0	\$167	\$114	\$263	\$270	\$270		7	2.66%	\$156	93.49%
215	04	2122	260	03	Workers' Compensation-HS	\$204	\$364	\$232	\$257	\$240	\$240		(17)	-6.61%	\$8	2.27%
216	04	2122	112	11	Guidance Salaries-FRES	\$69,800	\$71,000	\$68,999	\$41,000	\$42,500	\$42,500	1.0 School Counselor	1,500	3.66%	-\$26,499	-37.32%
217	04	2122	211	11	Medical Insurance-FRES	\$16,419	\$16,269	\$10,745	\$2,000	\$2,000	\$2,000	Budget based on single plan (current plan is health insurance buy back)	-	0.00%	-\$8,745	-53.75%
218	04	2122	212	11	Dental Insurance-FRES	\$973	\$972	\$520	\$0	\$1	\$1	Based on current demographics	1	...	-\$519	-53.38%
219	04	2122	213	11	Life Insurance-FRES	\$78	\$123	\$47	\$54	\$40	\$40		(14)	-25.93%	-\$7	-5.64%
220	04	2122	214	11	Disability Insurance-FRES	\$125	\$157	\$75	\$168	\$50	\$50		(118)	-70.24%	-\$25	-15.94%
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%
222	04	2122	232	11	Teacher Retirement-FRES	\$12,371	\$12,638	\$12,282	\$8,618	\$8,935	\$8,935	Equals salary time .2102	317	3.68%	-\$3,347	-26.48%
223	04	2122	250	11	Unemployment-FRES	\$0	\$68	\$96	\$173	\$140	\$140		(33)	-19.08%	\$44	64.72%
224	04	2122	260	11	Workers' Compensation-FRES	\$209	\$326	\$225	\$169	\$120	\$120		(49)	-28.99%	-\$105	-32.12%
225	04	2129	114	02	Guidance Secretary Salary-MS	\$14,761	\$15,918	\$14,600	\$14,765	\$15,515	\$15,515	.45 FTE Middle School	751	5.08%	\$915	5.75%
226	04	2129	211	02	Medical Insurance-MS	\$10,230	\$11,022	\$7,358	\$7,624	\$7,160	\$7,160	Confirmed 2.5% rate increase	(464)	-6.09%	-\$198	-1.80%
227	04	2129	212	02	Dental Insurance-MS	\$754	\$754	\$392	\$390	\$390	\$390	Confirmed 0% rate increase	-	0.00%	-\$2	-0.27%
228	04	2129	213	02	Life Insurance-MS	\$24	\$28	\$17	\$15	\$20	\$20		5	33.33%	\$3	9.25%
229	04	2129	214	02	Disability Insurance-MS	\$26	\$36	\$28	\$34	\$30	\$30		(4)	-11.76%	\$2	6.89%
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%
231	04	2129	231	02	Employee Retirement-MS	\$1,647	\$1,778	\$1,631	\$2,076	\$2,185	\$2,185	Equals .1406 times salary for those working more than 30 hrs. /wk.	109	5.25%	\$554	31.17%
232	04	2129	250	02	Unemployment-MS	\$0	\$68	\$30	\$64	\$50	\$50		(14)	-21.88%	\$20	30.12%
233	04	2129	260	02	Workers' Compensation-MS	\$46	\$75	\$47	\$73	\$40	\$40		(33)	-45.21%	-\$7	-9.24%
234	04	2129	114	03	Guidance Secretary Salary-HS	\$18,048	\$15,918	\$17,674	\$18,046	\$18,965	\$18,965	.55 FTE High School	920	5.10%	\$1,291	8.11%
235	04	2129	211	03	Medical Insurance-HS	\$12,150	\$10,944	\$8,901	\$9,318	\$8,750	\$8,750	Confirmed 2.5% rate increase	(568)	-6.10%	-\$151	-1.38%
236	04	2129	212	03	Dental Insurance-HS	\$922	\$922	\$474	\$477	\$480	\$480	Confirmed 0% rate increase	3	0.63%	\$6	0.61%
237	04	2129	213	03	Life Insurance-HS	\$19	\$28	\$21	\$19	\$35	\$35		16	84.21%	\$14	49.82%
238	04	2129	214	03	Disability Insurance-HS	\$33	\$36	\$33	\$41	\$38	\$38		(3)	-7.32%	\$5	12.94%
239	04	2129	220	03	Social Security-HS	\$1,236	\$1,218	\$1,227	\$1,371	\$1,450	\$1,450	Equals salary times .076	79	5.76%	\$223	18.29%
240	04	2129	231	03	Employee Retirement-HS	\$2,014	\$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%	\$696	39.13%
241	04	2129	250	03	Unemployment-HS	\$0	\$68	\$35	\$70	\$65	\$65		(5)	-7.14%	\$30	43.41%
242	04	2129	260	03	Workers' Compensation-HS	\$72	\$75	\$57	\$77	\$50	\$50		(27)	-35.06%	-\$7	-9.07%
243	04	2134	112	02	Nurses Salary-MS	\$26,741	\$26,379	\$26,325	\$26,325	\$28,645	\$28,645		2,320	8.81%	\$2,320	8.79%
244	04	2134	211	02	Medical Insurance-MS	\$13,26										

Wilton-Lyndeborough Cooperative School District
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FUNCTION OBJECT Source Description FY20 Actual FY 21 Budget FY 21 Actual FY 22 Budget FY 23 Draft #4 FY 23 Draft #5 NOTES												Comparing FY23 Draft 5 to FY 22 Budget		Comparing FY23 Draft 5 to FY 21 Actual		
												\$ Difference	% Difference	\$ Difference	% Difference	
245	04	2134	212	02	Dental Insurance-MS	\$754	\$754	\$672	\$627	\$675	\$675	Confirmed 9.% rate increase	48	7.66%	\$3	0.40%
246	04	2134	213	02	Life Insurance-MS	\$38	\$46	\$30	\$24	\$35	\$35		11	44.03%	\$5	11.35%
247	04	2134	214	02	Disability Insurance-MS	\$56	\$59	\$55	\$61	\$60	\$60		(1)	-1.15%	\$5	8.07%
248	04	2134	220	02	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	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	Unemployment-MS	\$0	\$68	\$46	\$86	\$95	\$95		9	10.47%	\$49	71.74%
251	04	2134	260	02	Workers' Compensation-MS	\$86	\$122	\$85	\$122	\$80	\$80		(42)	-34.43%	-\$5	-3.89%
252	04	2134	112	03	Nurses Salary-HS	\$32,683	\$32,175	\$32,175	\$32,175	\$35,010	\$35,010		2,835	8.81%	\$2,835	8.81%
253	04	2134	211	03	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	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)	-5.63%	\$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		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)	-7.80%	-\$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)	-13.03%	\$6	4.00%
266	04	2134	220	11	Social Security-FRES	\$4,464	\$4,984	\$3,822	\$4,142	\$3,845	\$3,845		(297)	-7.17%	\$23	0.46%
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)	-7.78%	\$864	7.45%
268	04	2134	250	11	Unemployment-FRES	\$0	\$68	\$163	\$179	\$165	\$165		(14)	-7.82%	\$2	2.68%
269	04	2134	260	11	Workers' Compensation-FRES	\$191	\$298	\$175	\$298	\$140	\$140		(158)	-53.02%	-\$35	-11.86%
270	04	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	214	12	Disability Insurance-LCS	\$83	\$139	\$106	\$118	\$110	\$110		(8)	-6.68%	\$4	2.99%
275	04	2134	220	12	Social Security-LCS	\$4,309	\$3,879	\$3,507	\$3,830	\$4,590	\$4,050	D5 reflective of no per diem contract	220	5.74%	\$543	14.01%
276	04	2134	232	12	Teacher Retirement-LCS	\$10,947	\$0	\$0	\$0	\$12,615	\$11,130	Line item needed to properly account for this expense; D5 reflects no per diem contract	11,130	...	\$11,130	...
277	04	2134	250	12	Unemployment-LCS	\$0	\$68	\$79	\$166	\$175	\$175		9	5.42%	\$96	141.60%
278	04	2134	260	12	Workers' Compensation-LCS	\$184	\$289	\$162	\$289	\$170	\$170		(119)	-41.18%	\$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	-	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%	\$1,050	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	0.47%	\$7	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)	-30.89%	\$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	(23)	-14.56%	\$1	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	18.87%
286	04	2140	250	01	Unemployment-Psych	\$0	\$68	\$84	\$68	\$85	\$85	Budget as if position is funded by staff	17	25.00%	\$1	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)	-28.35%	\$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)	-6.11%	-\$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)	-99.93%	\$1	0.06%
291	04	2149	213	01	Life Insuracne- BCBA	\$120	\$139	\$50	\$56	\$55	\$55		(1)	-1.79%	\$6	3.96%
292	04	2149	214	01	Disability- BCBA	\$147	\$178	\$99	\$148	\$100	\$100		(48)	-32.43%	\$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)	-31.60%	\$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)	-45.83%	-\$30	-8.11%
297	04	2149	114	02	ABA Therapist-MS	\$99,216	\$102,629	\$84,241	\$79,690	\$145,647	\$148,375	4 ABA/RBT Therapists for Rise Program; Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to reflect recent RBT certification; D5 budgets for full contract (176+1) and correct ABA:RBT wage adjustments	68,685	86.19%	\$64,134	62.49%
298	04	2149	211	02	Medical Insurance- MS	\$10,613	\$10,135	\$6,264	\$15,529	\$25,475	\$24,470	Based on 10/2021 accurate staffing and 2.5% rate rate increase; D5 adjustment 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%
302	04	2149	220	02	Social Security- MS	\$10	\$7,851	\$6,560	\$4,269	\$11,450	\$11,505	Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to reflect recent RBT certification; D5 correction due to contract days. Correct 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
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													Comparing FY23 Draft 5 to FY 22 Budget		Comparing FY23 Draft 5 to FY 21 Actual	
FUNCTION	OBJECT	Source	Description			FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #4	FY 23 Draft #5	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
303	04	2149	231	02	Employee Retirement -MS	\$10,256	\$11,464	\$8,523	\$11,204	\$16,675	\$20,860	Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to reflect recent RBT certification; D5 corrects correct ABA:RBT wages and is also a result of contract review	9,656	86.18%	\$12,337	107.61%
304	04	2149	250	02	Unemployment - MS	\$0	\$135	\$181	\$262	\$465	\$465	Draft 3 adjustment to reflect recent RBT certification	203	77.48%	\$284	210.53%
305	04	2149	260	02	Workers' Compensation-MS	\$309	\$482	\$273	\$256	\$400	\$400	Draft 3 adjustment to reflect recent RBT certification	144	56.25%	\$127	26.44%
306	04	2149	114	03	ABA Therapist- HS	\$0	\$0	\$0	\$56,175	\$37,425	\$34,875	1 ABA/RBT Therapists for Rise Program; Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to reflect recent RBT certification; D5 budgets for full contract (176+1) and correct ABA:RBT wage adjustments	(21,300)	-37.92%	\$34,875	...
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	...
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	...
309	04	2149	213	03	Life Insurance- HS	\$0	\$0	\$0	\$62	\$50	\$50	ABA/RBT Rise staff	(12)	-18.78%	\$50	...
310	04	2149	214	03	Disability Insurance- HS	\$0	\$0	\$0	\$131	\$110	\$110	ABA/RBT Rise staff	(21)	-16.03%	\$110	...
311	04	2149	220	03	Social security- HS- ABA	\$7,670	\$378	\$0	\$6,056	\$2,865	\$2,670	Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to reflect recent RBT certification; D5 correction due to contract days and correct ABT:RBT wages	(3,386)	-55.91%	\$2,670	705.45%
312	04	2149	231	03	Employee Retirement -HS/ABA	\$0	\$0	\$0	\$7,898	\$5,260	\$4,900	Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to reflect recent RBT certification; D5 corrections ABA:RBT certifications	(2,998)	-37.96%	\$4,900	...
313	04	2149	250	03	Unemployment-HS	\$0	\$0	\$0	\$0	\$120	\$120	Draft 3 adjustment to reflect recent RBT certification	120	...	\$120	...
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	...
315	04	2149	114	11	ABA Therapists-FRES	\$189,162	\$195,003	\$191,990	\$256,495	\$404,365	\$403,875	11 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 6 positions); Draft 3 adjustment to reflect recent RBT certifications; D5 budgets for full contract (176+1) and correct ABA:RBT wage adjustments	147,380	57.46%	\$211,885	108.66%
316	04	2149	211	11	Medical Insurance-FRES	\$51,651	\$71,456	\$66,573	\$65,917	\$105,300	\$104,295	Confirmed 2.5% rate rate increase; D5 corrects SS Health Insurance stipend	38,378	58.22%	\$37,722	52.79%
317	04	2149	212	11	Dental Insurance- FRES	\$3,380	\$4,248	\$4,196	\$5,371	\$9,935	\$9,935	Confirmed 2.5% rate rate increase	4,564	84.97%	\$5,739	135.10%
318	04	2149	213	11	Life Insurance- FRES	\$162	\$347	\$194	\$247	\$400	\$400	ABA/RBT Rise staff	153	61.73%	\$206	59.46%
319	04	2149	214	11	Disability Insurance- FRES	\$244	\$441	\$344	\$520	\$800	\$800	ABA/RBT Rise staff	280	53.75%	\$456	103.32%
320	04	2149	220	11	Social security - FRES-ABA	\$14,044	\$14,918	\$13,789	\$19,494	\$31,090	\$30,975	Draft 3 adjustment to reflect recent RBT certification; D5 correction due to contracvty days, Health Insurance stipend, and ABA:RBT wages	11,481	58.90%	\$17,186	115.20%
321	04	2149	231	11	Employee Retirement - FRES	\$20,873	\$21,782	\$21,436	\$36,063	\$48,650	\$56,785	Draft 3 adjustment to reflect recent RBT certification; D5 corrections made after contract review	20,722	57.46%	\$35,349	162.29%
322	04	2149	250	11	Unemployment - FRES	\$0	\$406	\$426	\$846	\$1,295	\$1,295	Draft 3 adjustment to reflect recent RBT certification	449	53.07%	\$869	214.13%
323	04	2149	260	11	Workers' Compensation-FRES	\$490	\$873	\$595	\$824	\$1,115	\$1,115	Draft 3 adjustment to reflect recent RBT certification	291	35.32%	\$520	59.58%
324	04	2149	114	12	ABA Therapist-LCS	\$184,118	\$207,721	\$206,314	\$84,789	\$29,990	\$27,895	1 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 1 position); Draft 3 adjustment due to recent RBT certification; D5 budgets for full contract (186+1) and corrects ABA:RBT wages	(56,894)	-67.10%	-\$178,419	-85.89%
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%
326	04	2149	212	12	Dental Insurance- LCS	\$4,463	\$4,810	\$4,905	\$3,351	\$1	\$1	Based on current enrollment (0)	(3,350)	-99.97%	-\$4,904	-101.95%
327	04	2149	213	12	Life Insurance-LCS	\$147	\$367	\$233	\$54	\$50	\$50	ABA/RBT Rise staff	(4)	-7.41%	-\$183	-49.84%
328	04	2149	214	12	Disability Insurance- LCS	\$170	\$469	\$323	\$106	\$75	\$75	ABA/RBT Rise staff	(31)	-28.94%	-\$248	-52.89%
329	04	2149	220	12	Social Security- ABA- LCS	\$13,709	\$15,891	\$15,332	\$6,444	\$2,450	\$2,210	Draft 3 adjustment to reflect recent RBT certification; D5 result of contract days and correct ABA:RBT wage allocations	(4,234)	-65.70%	-\$13,122	-82.58%
330	04	2149	231	12	Employee Retirement - LCS	\$11,712	\$21,251	\$23,168	\$11,921	\$4,215	\$3,925	Draft 3 adjustment to reflect recent RBT certification; D5 result of contract days and correct ABA:RBT wage allocations	(7,996)	-67.07%	-\$19,243	-90.55%
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%
332	04	2149	260	12	Workers' Compensation-LCS	\$354	\$975	\$664	\$273	\$85	\$85	Draft 3 adjustment to reflect recent RBT certification	(188)	-68.86%	-\$579	-59.35%
333	04	2212	110	01	Curriculum Coordinator Salaries	\$71,442	\$35,721	\$1,063	\$0	\$71,750	\$71,750	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	71,750	...	\$70,688	197.89%
334	04	2212	211	01	Medical Insurance - Curr. Coord.	\$2,000	\$1,000	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
335	04	2212	212	01	Dental Insurance-Curr.Coord	\$955	\$453	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
336	04	2212	213	01	Life Insurance-Curr. Cord.	\$79	\$63	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
337	04	2212	214	01	Disability Insurance- Curr. Coord	\$94	\$81	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
338	04	2212	220	01	Social Security Curriculum Coordinator	\$5,673	\$2,733	\$81	\$0	\$5,490	\$5,490	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	5,490	...	\$5,409	197.90%
339	04	2212	250	01	Unemployment- Curr. Coord	\$445	\$68	\$0	\$0	\$235	\$235	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	235	...	\$235	345.59%
340	04	2212	260	01	Workers Comp. Curriculum Coord	\$0	\$168	\$0	\$0	\$195	\$195	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	195	...	\$195	116.07%
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	...
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%
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%
344	04	2222	212	02	Dental Insurance-MS	\$754	\$754	\$325	\$214	\$390	\$390	Confirmed 0% rate increase	176	82.24%	\$65	8.65%
345	04	2222	213	02	Life Insurance-MS	\$35	\$48	\$30	\$24	\$30	\$30		6	23.46%	\$0	0.77%
346	04	2222	214	02	Disability Insurance-MS	\$48	\$62	\$41	\$46	\$45	\$45		(1)	-2.30%	\$4	7.10%
347	04	2222	220	02	Social Security-MS	\$1,890	\$2,279	\$1,396	\$1,471	\$1,600	\$1,600	Equals salary times .076	129	8.77%	\$204	8.94%
348	04	2222	232	02	Teacher Retirement-MS	\$6,003	\$5,302	\$3,444	\$4,971	\$4,400	\$4,400	Equals salary time .2102	(571)	-11.49%	\$956	18.02%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #5 for December 14, 2021 School Board/Budget Committee Joint Review
Wages & Benefits

												Comparing FY23 Draft 5 to FY 22 Budget		Comparing FY23 Draft 5 to FY 21 Actual	
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 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	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	\$8,750	1,319	17.75%	\$1,298	11.82%
353	04	2222	212	03	Dental Insurance-HS	\$922	\$922	\$397	\$476	\$480	\$480	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	214	03	Disability Insurance-HS	\$58	\$76	\$50	\$56	\$52	\$52	(4)	-7.64%	\$2	2.95%
356	04	2222	220	03	Social Security-HS	\$2,310	\$2,786	\$1,707	\$1,797	\$1,955	\$1,955	158	8.79%	\$248	8.92%
357	04	2222	232	03	Teacher Retirement-HS	\$4,911	\$6,481	\$4,210	\$4,067	\$5,375	\$5,375	1,308	32.16%	\$1,165	17.98%
358	04	2222	250	03	Unemployment-HS	\$0	\$77	\$77	\$75	\$85	\$85	10	13.33%	\$8	10.95%
359	04	2222	260	03	Workers' Compensation-HS	\$101	\$166	\$76	\$160	\$70	\$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	\$48,000	3,300	7.38%	\$3,300	7.38%
361	04	2222	211	11	Medical Insurance-FRES	\$8,285	\$8,135	\$8,129	\$8,470	\$7,955	\$7,955	(515)	-6.08%	-\$174	-2.14%
362	04	2222	212	11	Dental Insurance-FRES	\$634	\$633	\$866	\$665	\$565	\$565	(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	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	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	\$1,900	-	0.00%	\$1,400	73.68%
371	04	2311	220	01	Social Security - SAU	\$227	\$356	\$329	\$356	\$355	\$355	(1)	-0.28%	\$26	7.27%
372	04	2311	231	01	Employee Retirement - SAU	\$311	\$419	\$426	\$0	\$390	\$390	390	...	-\$36	-8.58%
373	04	2311	250	01	Unemployment Compensation	\$0	\$22	\$4	\$22	\$5	\$5	(17)	-77.27%	\$1	3.23%
374	04	2311	260	01	Workers' Compensation	\$9	\$22	\$14	\$22	\$15	\$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	\$265	\$265	(1)	-0.38%	\$123	45.73%
377	04	2313	250	01	Unemployment Compensation	\$0	\$17	\$6	\$17	\$15	\$15	(2)	-11.76%	\$9	53.24%
378	04	2313	260	01	Workers' Compensation	\$3	\$16	\$6	\$16	\$15	\$15	(1)	-6.25%	\$9	56.31%
379	04	2314	120	01	Moderators Ballot Clerks - SAU	\$600	\$0	\$0	\$300	\$300	\$300	-	0.00%	\$300	...
380	04	2321	112	01	Superintendent Svs-SAU	\$167,773	\$167,773	\$192,496	\$172,128	\$173,485	\$173,485	1,357	0.79%	-\$19,011	-11.33%
381	04	2321	211	01	Medical Insurance-SAU	\$18,269	\$18,269	\$18,259	\$18,941	\$4,000	\$4,000	(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	\$870	(863)	-49.79%	-\$863	-45.17%
383	04	2321	213	01	Life Insurance-SAU	\$201	\$296	\$180	\$162	\$185	\$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	7,100	5.62%	\$6,011	4.93%
390	04	2332	211	01	Medical Insurance-SPED	\$27,740	\$23,966	\$23,950	\$24,872	\$17,905	\$17,905	(6,967)	-28.01%	-\$6,045	-25.22%
391	04	2332	212	01	Dental Insurance-SPED	\$3,308	\$3,309	\$2,987	\$3,076	\$2,365	\$2,365	(711)	-23.12%	-\$622	-18.79%
392	04	2332	213	01	Life Insurance-SPED	\$160	\$215	\$147	\$131	\$150	\$150	19	14.50%	\$3	1.53%
393	04	2332	214	01	Disability Insurance-SPED	\$200	\$275	\$233	\$285	\$240	\$240	(45)	-15.79%	\$7	2.45%
394	04	2332	220	01	Social Security-SPED	\$10,068	\$9,327	\$9,383	\$9,607	\$10,365	\$10,365	758	7.89%	\$982	10.53%
395	04	2332	231	01	Employee Retirement-SPED	\$3,608	\$3,565	\$3,787	\$4,613	\$4,870	\$4,870	257	5.57%	\$1,083	30.39%
396	04	2332	232	01	Teacher Retirement	\$17,588	\$16,020	\$16,661	\$19,675	\$20,820	\$20,820	1,145	5.82%	\$4,159	25.96%
397	04	2332	250	01	Unemployment-SPED	\$0	\$135	\$162	\$137	\$440	\$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%
399	04	2410	113	02	Principal Salaries-MS	\$80,943	\$77,794	\$85,290	\$79,200	\$76,500	\$76,500	(2,700)	-3.41%	-\$8,790	-11.30%
400	04	2410	211	02	Principal Medical- MS	\$10,221	\$9,135	\$8,616	\$8,523	\$16,820	\$16,820	8,297	97.35%	\$8,204	89.80%
401	04	2410	212	02	Dental Insurance-MS	\$438	\$438	\$390	\$390	\$1,065	\$1,065	675	173.08%	\$675	154.16%
402	04	2410	213	02	Life Insurance-MS	\$70	\$143	\$97	\$87	\$100	\$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	(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	(4,178)	-20.63%	\$1,978	14.28%
406	04	2410	250	02	Unemployment-MS	\$0	\$135	\$140	\$145	\$260	\$260	115	79.31%	\$120	88.58%
407	04	2410	260	02	Workers' Compensation-MS	\$249	\$380	\$256	\$380	\$215	\$215	(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	\$20,560	10,142	97.35%	\$10,518	115.14%
410	04	2410	212	03	Dental Insurance-HS	\$535	\$535	\$477	\$477	\$1,300	\$1,300	823	172.54%	\$823	153.91%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #5 for December 14, 2021 School Board/Budget Committee Joint Review
Wages & Benefits

												Comparing FY23 Draft 5 to FY 22 Budget		Comparing FY23 Draft 5 to FY 21 Actual	
FUNCTION	OBJECT	Source	Description	FY20	Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #4	FY 23 Draft #5	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
411	04	2410	213	03	Life Insurance-HS	\$85	\$175	\$119	\$107	\$125	\$125	18	16.91%	\$6	3.34%
412	04	2410	214	03	Disability Insurance-HS	\$104	\$224	\$182	\$223	\$190	\$190	(33)	-14.95%	\$8	3.63%
413	04	2410	220	03	Social Security-HS	\$7,539	\$7,276	\$7,942	\$6,019	\$7,095	\$7,095	1,076	17.88%	-\$846	-11.63%
414	04	2410	232	03	Teacher Retirement-HS	\$17,609	\$16,924	\$17,230	\$20,347	\$19,495	\$19,495	(852)	-4.19%	\$2,265	13.38%
415	04	2410	250	03	Unemployment-HS	\$0	\$135	\$172	\$135	\$300	\$300	165	122.22%	\$128	95.07%
416	04	2410	260	03	Workers' Compensation-HS	\$297	\$464	\$311	\$464	\$260	\$260	(204)	-43.97%	-\$51	-11.09%
417	04	2410	113	11	Principal Salaries-FRES	\$64,418	\$65,800	\$96,350	\$96,350	\$101,475	\$101,475	5,125	5.32%	\$5,125	7.79%
418	04	2410	211	11	Principal Medical-FRES	\$6,268	\$5,694	\$7,125	\$7,423	\$20,535	\$20,535	13,112	176.64%	\$13,410	235.52%
419	04	2410	212	11	Dental Insurance-FRES	\$541	\$444	\$564	\$564	\$1,495	\$1,495	931	165.07%	\$931	209.59%
420	04	2410	213	11	Life Insurance-FRES	\$94	\$116	\$108	\$97	\$110	\$110	13	13.17%	\$2	1.52%
421	04	2410	214	11	Disability Insurance-FRES	\$125	\$149	\$159	\$196	\$165	\$165	(31)	-15.90%	\$6	3.97%
422	04	2410	220	11	Social Security-FRES	\$4,846	\$5,034	\$7,299	\$6,019	\$7,765	\$7,765	1,746	29.01%	\$466	9.25%
423	04	2410	232	11	Teacher Retirement-FRES	\$11,397	\$11,712	\$17,150	\$16,648	\$21,370	\$21,370	4,722	28.36%	\$4,220	36.03%
424	04	2410	250	11	Unemployment-FRES	\$0	\$68	\$93	\$68	\$335	\$335	267	392.65%	\$242	356.38%
425	04	2410	260	11	Workers' Compensation-FRES	\$194	\$309	\$310	\$320	\$275	\$275	(45)	-14.06%	-\$35	-11.30%
426	04	2410	113	12	Principal Salaries-LCS	\$27,608	\$28,200	\$0	\$0	\$1	\$1	1	...	\$1	0.00%
427	04	2410	211	12	Principal Medical-LCS	\$2,686	\$2,440	\$0	\$0	\$1	\$1	1	...	\$1	0.04%
428	04	2410	212	12	Dental Insurance-LCS	\$232	\$287	\$0	\$0	\$1	\$1	1	...	\$1	0.35%
429	04	2410	213	12	Life Insurance-LCS	\$40	\$50	\$0	\$0	\$1	\$1	1	...	\$1	2.00%
430	04	2410	214	12	Disability Insurance-LCS	\$54	\$64	\$0	\$64	\$1	\$1	(63)	-98.44%	\$1	1.56%
431	04	2410	220	12	Social Security-LCS	\$2,077	\$2,157	\$0	\$0	\$1	\$1	1	...	\$1	0.05%
432	04	2410	232	12	Teacher Retirement-LCS	\$4,884	\$5,020	\$0	\$0	\$1	\$1	1	...	\$1	0.02%
433	04	2410	250	12	Unemployment-LCS	\$0	\$68	\$0	\$0	\$1	\$1	1	...	\$1	1.47%
434	04	2410	260	12	Workers' Compensation-LCS	\$83	\$132	\$0	\$0	\$1	\$1	1	...	\$1	0.76%
435	04	2411	114	02	Secretarial Salaries-MS	\$30,380	\$32,103	\$33,065	\$32,444	\$34,095	\$34,095	1,651	5.09%	\$1,030	3.21%
436	04	2411	211	02	Medical insurance-MS	\$15,059	\$16,326	\$7,992	\$8,523	\$7,745	\$7,745	(778)	-9.13%	-\$247	-1.51%
											Google Suite for Education (pro-rated portion of 8 licenses @ \$43/ea) PowerSchool Report Card Plug in (estimated 5% increase) Power School license \$599				
437	04	2411	212	02	Dental Insurance-MS	\$869	\$868	\$448	\$290	\$645	\$645	355	122.41%	\$197	22.70%
438	04	2411	213	02	Life Insurance-MS	\$43	\$57	\$26	\$35	\$30	\$30	(5)	-14.29%	\$4	7.54%
439	04	2411	214	02	Disability Insurance-MS	\$70	\$73	\$36	\$71	\$40	\$40	(31)	-43.80%	\$4	6.05%
440	04	2411	220	02	Social Security-MS	\$2,152	\$2,456	\$2,399	\$2,466	\$2,680	\$2,680	214	8.68%	\$281	11.44%
441	04	2411	231	02	Employee Retirement-MS	\$3,394	\$3,586	\$3,655	\$4,662	\$4,795	\$4,795	133	2.85%	\$1,140	31.79%
442	04	2411	250	02	Unemployment-MS	\$0	\$133	\$78	\$133	\$110	\$110	(23)	-17.29%	\$32	24.22%
443	04	2411	260	02	Workers' Compensation-MS	\$95	\$151	\$106	\$151	\$95	\$95	(56)	-37.09%	-\$11	-7.50%
444	04	2411	114	03	Secretarial Salaries-HS	\$37,131	\$39,237	\$37,914	\$39,709	\$41,670	\$41,670	1,961	4.94%	\$3,756	9.57%
445	04	2411	211	03	Medical insurance-HS	\$20,406	\$16,212	\$10,978	\$10,041	\$9,465	\$9,465	(576)	-5.74%	-\$1,513	-9.33%
446	04	2411	212	03	Dental Insurance-HS	\$1,063	\$1,060	\$543	\$477	\$790	\$790	313	65.62%	\$247	23.31%
447	04	2411	213	03	Life Insurance-HS	\$52	\$69	\$31	\$43	\$35	\$35	(8)	-18.22%	\$4	6.46%
448	04	2411	214	03	Disability Insurance-HS	\$85	\$89	\$43	\$87	\$45	\$45	(42)	-48.26%	\$2	2.29%
449	04	2411	220	03	Social Security-HS	\$2,783	\$3,002	\$2,842	\$3,018	\$3,275	\$3,275	257	8.52%	\$433	14.42%
450	04	2411	231	03	Employee Retirement-HS	\$4,144	\$4,383	\$4,205	\$5,698	\$5,860	\$5,860	162	2.84%	\$1,655	37.76%
451	04	2411	250	03	Unemployment-HS	\$0	\$135	\$88	\$135	\$135	\$135	-	0.00%	\$47	34.60%
452	04	2411	260	03	Workers' Compensation-HS	\$121	\$184	\$126	\$187	\$115	\$115	(72)	-38.50%	-\$11	-6.09%
453	04	2411	114	11	Secretarial Salaries-FRES	\$54,509	\$58,105	\$55,904	\$61,108	\$63,080	\$63,080	1,972	3.23%	\$7,176	12.35%
454	04	2411	211	11	Medical insurance-FRES	\$4,775	\$2,775	\$4,775	\$2,775	\$23,475	\$22,470	19,695	709.73%	\$17,695	637.66%
455	04	2411	212	11	Dental Insurance-FRES	\$1,676	\$1,677	\$1,493	\$1,493	\$2,360	\$2,360	867	58.07%	\$867	51.68%
456	04	2411	213	11	Life Insurance-FRES	\$98	\$103	\$81	\$72	\$85	\$85	13	18.06%	\$4	4.33%
457	04	2411	214	11	Disability Insurance-FRES	\$106	\$131	\$116	\$143	\$120	\$120	(23)	-16.23%	\$4	3.13%
458	04	2411	220	11	Social Security-FRES	\$4,504	\$4,445	\$4,613	\$4,644	\$4,980	\$4,905	261	5.62%	\$292	6.56%
459	04	2411	231	11	Employee Retirement-FRES	\$3,683	\$4,122	\$3,765	\$5,400	\$5,400	\$5,400	-	0.00%	\$1,635	39.66%
460	04	2411	250	11	Unemployment-FRES	\$0	\$135	\$122	\$138	\$205	\$205	67	48.55%	\$83	61.84%
461	04	2411	260	11	Workers' Compensation-FRES	\$175	\$273	\$186	\$275	\$175	\$175	(100)	-36.36%	-\$11	-4.10%
462	04	2411	114	12	Secretarial Salaries-LCS	\$21,068	\$21,580	\$24,379	\$21,580	\$22,560	\$22,560	980	4.54%	-\$1,819	-8.43%
463	04	2411	211	12	Medical insurance-LCS	\$775	\$775	\$775	\$775	\$2,000	\$996	221	28.52%	\$221	28.52%
464		2411	212	12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$1	\$1	1	...	\$1	...
465	04	2411	213	12	Life Insurance-LCS	\$47	\$38	\$36	\$32	\$40	\$40	8	25.00%	\$4	10.32%
466	04	2411	214	12	Disability Insurance-LCS	\$19	\$49	\$41	\$53	\$45	\$45	(8)	-14.38%	\$4	7.43%
467	04	2411	220	12	Social Security-LCS	\$1,612	\$1,651	\$1,678	\$1,651	\$1,890	\$1,805	154	9.33%	\$127	7.71%
468	04	2411	231	12	Employee Retirement-LCS	\$0	\$0	\$0	\$0	\$3,175	\$3,175	3,175	...	\$3,175	...
469	04	2411	250	12	Unemployment-LCS	\$0	\$68	\$56	\$68	\$75	\$75	7	10.29%	\$19	27.76%
470	04	2411	260	12	Workers' Compensation-LCS	\$65	\$101	\$70	\$101	\$65	\$65	(36)	-35.64%	-\$5	-5.39%
471	04	2510	112	01	Business Services Wages-SAU	\$174,435	\$172,345	\$175,602	\$172,600	\$170,000	\$170,000	(2,600)	-1.51%	-\$5,602	-3.25%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #5 for December 14, 2021 School Board/Budget Committee Joint Review
Wages & Benefits

												Comparing FY23 Draft 5 to FY 22 Budget		Comparing FY23 Draft 5 to FY 21 Actual			
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 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	Facilities 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		\$115	\$143	\$121	\$143	\$145	\$145		2	1.40%	\$24	16.53%
486	04	2620	220	01	Social Security		\$4,806	\$4,850	\$4,947	\$5,045	\$5,650	\$5,650		605	11.99%	\$703	14.50%
487	04	2620	231	01	Employee Retirement		\$7,394	\$7,082	\$7,367	\$4,104	\$10,250	\$10,250	Equals salary time .2102 for those working 30 hours per week.	6,146	149.76%	\$2,883	40.71%
488	04	2620	250	01	Unemployment		\$0	\$68	\$80	\$217	\$245	\$245		28	12.90%	\$165	242.35%
489	04	2620	260	01	Workers' Compensation		\$1,577	\$297	\$1,724	\$1,724	\$115	\$115		(1,609)	-93.33%	-\$1,609	-541.86%
490	04	2620	114	02	Custodial Salaries-MS		\$50,098	\$51,080	\$51,079	\$51,080	\$52,765	\$52,765	3 staff, each allocated at 50% of cost (split with HS)	1,685	3.30%	\$1,686	3.30%
491	04	2620	114	02	Custodial Salaries-MS		\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
492	04	2620	211	02	Medical insurance-MS		\$23,007	\$21,966	\$26,015	\$25,247	\$25,455	\$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	\$110		(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	\$85		(2)	-2.30%	\$25	28.78%
505	04	2620	214	03	Disability Insurance-HS		\$89	\$111	\$94	\$120	\$110	\$110		(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	04	2620	114	11	Custodial Salaries-FRES		\$94,834	\$104,063	\$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	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
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	04	2620	231	11	Employee Retirement-FRES		\$7,544	\$8,352	\$8,231	\$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	\$336	\$350	\$350		14	4.17%	\$114	53.49%
519	04	2620	260	11	Workers' Compensation-FRES		\$2,478	\$488	\$2,709	\$2,666	\$2,885	\$2,885	Different worker's comp percentage for custodial staff	219	8.21%	\$176	36.03%
520	04	2620	114	12	Custodial Salaries-LCS		\$28,054	\$29,269	\$14,940	\$29,269	\$25,525	\$25,525	.75 FTE staff	(3,744)	-12.79%	\$10,585	36.16%
521	04	2620	114	12	Custodial Salaries-LCS		\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
522	04	2620	211	12	Medical insurance-LCS		\$5,925	\$8,422	\$1,021	\$8,129	\$2,000	\$996	Based on 10/1 Enrollment (1 health insurance buyback stipend); D5 corrections	(7,133)	-87.75%	-\$25	-0.30%
523	04	2620	212	12	Dental Insurance-LCS		\$445	\$633	\$0	\$665	\$1	\$1	Based on current enrollment (0)	(664)	-99.85%	\$1	0.16%
524	04	2620	213	12	Life Insurance-LCS		\$32	\$64	\$7	\$64	\$10	\$10		(54)	-84.38%	\$3	4.94%
525	04	2620	214	12	Disability Insurance-LCS		\$49	\$82	\$11	\$82	\$15	\$15		(67)	-81.71%	\$4	5.12%
526	04	2620	220	12	Social Security-LCS		\$2,044	\$2,239	\$476	\$2,239	\$2,260	\$2,030	Salary and value of health insurance buy back times .0765; D5 correction due to	(209)	-9.33%	\$1,554	69.41%
527	04	2620	231	12	Employee Retirement-LCS		\$4,240	\$0	\$0	\$0	\$1	\$1	SS Health Insurance stipend	1	...	\$1	...
528	04	2620	250	12	Unemployment-LCS		\$0	\$77	\$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%	\$54	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	\$15	\$0	\$15	\$15	\$15		-	0.00%	\$15	100.00%
533	04	2743	21														

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													Comparing FY23 Draft 5 to FY 22 Budget		Comparing FY23 Draft 5 to FY 21 Actual	
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #4	FY 23 Draft #5	NOTES	\$ Difference	% Difference	\$ Difference	% 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%</		