

Wilton-Lyndeborough Cooperative School District
 FY 24 Budget - November 15, 2022 School Board/Budget Committee Joint Review
 Wages/Benefits Budget

							Updated 11/9/22	Comparing FY24 Request to FY 23 Budget	
Wages/Benefits	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Approved	FY24 Proposed	NOTES	% Difference	% Difference
1100's - Regular Ed									
Salaries	\$ 2,828,164.00	\$ 2,746,739.00	\$ 2,921,653.00	\$ 2,660,670.00	\$ 2,838,226.00	\$ 2,885,452.00	Includes all current positions	\$ 47,226.00	1.66%
Health Insurance	\$ 604,201.00	\$ 498,875.00	\$ 579,996.00	\$ 505,923.00	\$ 568,403.00	\$ 614,616.00	Confirmed rate increase of 4.5% for FY24; Also includes reserve for District-Wide unanticipated Health plan changes	\$ 46,213.00	8.13%
Dental Insurance	\$ 47,926.00	\$ 37,924.00	\$ 38,818.00	\$ 34,660.00	\$ 35,045.00	\$ 36,780.00	Based on current enrollment; confirmed rate increase of 1.1% for FY24	\$ 1,735.00	4.95%
Life, AD&D, LT Disability	\$ 10,337.00	\$ 8,196.00	\$ 9,987.00	\$ 5,280.00	\$ 9,251.00	\$ 8,552.00		\$ (699.00)	-7.56%
FICA/Medi, Worker's Comp, Unemployment	\$ 236,044.00	\$ 216,122.00	\$ 232,898.00	\$ 213,169.00	\$ 233,158.00	\$ 238,345.00		\$ 5,187.00	2.22%
NH Retirement	\$ 457,792.00	\$ 444,687.00	\$ 560,701.00	\$ 518,586.00	\$ 542,700.00	\$ 518,744.00		\$ (23,956.00)	-4.41%
SUBTOTAL	\$ 4,184,464.00	\$ 3,952,543.00	\$ 4,344,053.00	\$ 3,938,288.00	\$ 4,226,783.00	\$ 4,302,489.00		\$ 75,706.00	1.79%
1200's - Special Ed									
Salaries	\$ 758,889.00	\$ 776,716.00	\$ 836,746.00	\$ 716,129.00	\$ 792,495.00	\$ 769,165.00	Includes all current positions	\$ (23,330.00)	-2.94%
Health Insurance	\$ 164,361.00	\$ 138,354.00	\$ 140,322.00	\$ 143,217.00	\$ 168,055.00	\$ 179,140.00	Based on current enrollment; confirmed rate increase of 4.5% for FY24	\$ 11,085.00	6.60%
Dental Insurance	\$ 11,849.00	\$ 8,372.00	\$ 8,576.00	\$ 6,396.00	\$ 8,626.00	\$ 12,815.00	Based on current enrollment; confirmed rate increase of 1.1% for FY24	\$ 4,189.00	48.56%
Life, AD&D, LT Disability	\$ 2,923.00	\$ 2,448.00	\$ 3,055.00	\$ 1,677.00	\$ 2,475.00	\$ 2,572.00		\$ 97.00	3.92%
FICA/Medi, Worker's Comp, Unemployment	\$ 63,673.00	\$ 61,299.00	\$ 69,629.00	\$ 57,744.00	\$ 66,175.00	\$ 63,533.00		\$ (2,642.00)	-3.99%
NH Retirement	\$ 72,603.00	\$ 80,547.00	\$ 102,370.00	\$ 99,631.00	\$ 106,776.00	\$ 97,792.00		\$ (8,984.00)	-8.41%
SUBTOTAL	\$ 1,074,298.00	\$ 1,067,736.00	\$ 1,160,698.00	\$ 1,024,794.00	\$ 1,144,602.00	\$ 1,125,017.00		\$ (19,585.00)	-1.71%
1400's - Co Curricular									
Salaries	\$ 83,523.00	\$ 78,039.00	\$ 83,523.00	\$ 71,270.00	\$ 86,023.00	\$ 104,523.00	Academic and athletic stipends	\$ 18,500.00	21.51%
Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%
Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%
Life, AD&D, LT Disability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%
FICA/Medi, Worker's Comp, Unemployment	\$ 7,399.00	\$ 6,380.00	\$ 7,167.00	\$ 5,748.00	\$ 7,335.00	\$ 8,634.00		\$ 1,299.00	17.71%
NH Retirement	\$ 8,873.00	\$ 9,059.00	\$ 11,535.00	\$ 8,974.00	\$ 18,400.00	\$ 20,332.00		\$ 1,932.00	10.50%
SUBTOTAL	\$ 99,795.00	\$ 93,478.00	\$ 102,225.00	\$ 85,992.00	\$ 111,758.00	\$ 133,489.00		\$ 21,731.00	19.44%
2100's - Student Support Services									
Salaries	\$ 1,019,460.00	\$ 1,001,239.00	\$ 1,001,245.00	\$ 1,062,080.00	\$ 1,140,635.00	\$ 1,124,112.00	Includes all current positions and removes funding for School Psychologist budgeted as Contract Service for FY24	\$ (16,523.00)	-1.45%
Health Insurance	\$ 302,535.00	\$ 259,855.00	\$ 270,199.00	\$ 263,844.00	\$ 296,990.00	\$ 298,492.00	Confirmed rate increase of 4.5% for FY24; allocation for School Psychologist removed for FY24	\$ 1,502.00	0.51%
Dental Insurance	\$ 21,710.00	\$ 17,339.00	\$ 20,048.00	\$ 17,553.00	\$ 20,598.00	\$ 17,200.00	Confirmed rate increase of 1.1% for FY24; allocation for School Psychologist removed for FY24	\$ (3,398.00)	-16.50%
Life, AD&D, LT Disability	\$ 4,049.00	\$ 2,616.00	\$ 3,078.00	\$ 2,359.00	\$ 3,438.00	\$ 2,982.00	Funding for School Psychologist removed for FY24	\$ (456.00)	-13.26%
FICA/Medi, Worker's Comp, Unemployment	\$ 84,346.00	\$ 77,349.00	\$ 82,431.00	\$ 84,671.00	\$ 94,465.00	\$ 93,406.00	Funding for School Psychologist removed for FY24	\$ (1,059.00)	-1.12%
NH Retirement	\$ 126,278.00	\$ 125,802.00	\$ 163,570.00	\$ 169,018.00	\$ 189,590.00	\$ 171,234.00	Funding for School Psychologist removed for FY24	\$ (18,356.00)	-9.68%
SUBTOTAL	\$ 1,558,378.00	\$ 1,484,200.00	\$ 1,540,571.00	\$ 1,599,525.00	\$ 1,745,716.00	\$ 1,707,426.00		\$ (38,290.00)	-2.19%
2200's - Staff Support Services									
Salaries	\$ 146,650.00	\$ 88,763.00	\$ 87,700.00	\$ 161,800.00	\$ 166,250.00	\$ 180,000.00	Includes all current positions	\$ 13,750.00	8.27%
Health Insurance	\$ 31,101.00	\$ 21,678.00	\$ 21,980.00	\$ 25,713.00	\$ 23,865.00	\$ 36,736.00	Based on current enrollment; confirmed rate increase of 4.5% for FY24	\$ 12,871.00	53.93%
Dental Insurance	\$ 2,762.00	\$ 1,588.00	\$ 1,355.00	\$ 1,432.00	\$ 1,435.00	\$ 2,025.00	Based on current enrollment; confirmed rate increase of 1.1% for FY24	\$ 590.00	41.11%
Life, AD&D, LT Disability	\$ 562.00	\$ 316.00	\$ 313.00	\$ 316.00	\$ 335.00	\$ 579.00		\$ 244.00	72.84%
FICA/Medi, Worker's Comp, Unemployment	\$ 12,174.00	\$ 6,992.00	\$ 7,376.00	\$ 13,416.00	\$ 13,725.00	\$ 14,868.00		\$ 1,143.00	8.33%
NH Retirement	\$ 19,739.00	\$ 15,611.00	\$ 18,434.00	\$ 19,296.00	\$ 19,865.00	\$ 35,352.00		\$ 15,487.00	77.96%
SUBTOTAL	\$ 212,988.00	\$ 134,948.00	\$ 137,158.00	\$ 221,973.00	\$ 225,475.00	\$ 269,560.00		\$ 44,085.00	19.55%
2300's - Administrative Services									
Salaries	\$ 297,843.00	\$ 326,171.00	\$ 312,943.00	\$ 306,305.00	\$ 315,480.00	\$ 321,613.00	Includes all current positions	\$ 6,133.00	1.94%
Health Insurance	\$ 42,235.00	\$ 42,209.00	\$ 43,813.00	\$ 22,942.00	\$ 21,905.00	\$ 24,215.00	Based on current enrollment; confirmed rate increase of 4.5% for FY24	\$ 2,310.00	10.55%
Dental Insurance	\$ 5,219.00	\$ 4,720.00	\$ 4,809.00	\$ 3,226.00	\$ 3,235.00	\$ 2,635.00	Based on current enrollment; confirmed rate increase of 1.1% for FY24	\$ (600.00)	-18.55%
Life, AD&D, LT Disability	\$ 1,165.00	\$ 880.00	\$ 964.00	\$ 922.00	\$ 925.00	\$ 646.00		\$ (279.00)	-30.16%
FICA/Medi, Worker's Comp, Unemployment	\$ 24,492.00	\$ 25,982.00	\$ 25,360.00	\$ 25,497.00	\$ 26,530.00	\$ 26,565.00		\$ 35.00	0.13%
NH Retirement	\$ 38,744.00	\$ 42,949.00	\$ 49,524.00	\$ 50,087.00	\$ 58,725.00	\$ 49,773.00		\$ (8,952.00)	-15.24%
SUBTOTAL	\$ 409,698.00	\$ 442,911.00	\$ 437,413.00	\$ 408,979.00	\$ 426,800.00	\$ 425,447.00		\$ (1,353.00)	-0.32%
2400's - School Administrative Services									
Salaries	\$ 417,900.00	\$ 437,147.00	\$ 436,847.00	\$ 418,449.00	\$ 432,131.00	\$ 463,650.00	Includes all current positions	\$ 31,519.00	7.29%
Health Insurance	\$ 62,492.00	\$ 50,304.00	\$ 48,478.00	\$ 101,859.00	\$ 98,592.00	\$ 118,340.00	Confirmed rate increase of 4.5% for FY24; provided additional funds for unknown enrollment for known vacancies	\$ 19,748.00	20.03%

Dental Insurance	\$ 5,309.00	\$ 3,915.00	\$ 3,691.00	\$ 7,562.00	\$ 7,657.00	\$ 8,875.00	Based on current enrollment; confirmed rate increase of 1.1% for FY24	\$ 1,218.00	15.91%
Life, AD&D, LT Disability	\$ 1,713.00	\$ 1,224.00	\$ 2,429.00	\$ 786.00	\$ 1,287.00	\$ 1,226.00		\$ (61.00)	-4.74%
FICA/Medi, Worker's Comp, Unemployment	\$ 34,853.00	\$ 35,416.00	\$ 34,574.00	\$ 33,506.00	\$ 36,003.00	\$ 38,300.00		\$ 2,297.00	6.38%
NH Retirement	\$ 59,594.00	\$ 60,103.00	\$ 74,848.00	\$ 73,633.00	\$ 76,171.00	\$ 77,304.00		\$ 1,133.00	1.49%
SUBTOTAL	\$ 581,861.00	\$ 588,109.00	\$ 600,867.00	\$ 635,595.00	\$ 651,841.00	\$ 707,695.00		\$ 55,854.00	8.57%
2500's - Business Services									
Salaries	\$ 172,345.00	\$ 175,602.00	\$ 174,570.00	\$ 151,851.00	\$ 170,000.00	\$ 177,325.00	Includes all current positions	\$ 7,325.00	4.31%
Health Insurance	\$ 43,932.00	\$ 23,137.00	\$ 6,000.00	\$ 36,714.00	\$ 37,380.00	\$ 42,810.00	Based on current enrollment; confirmed rate increase of 4.5% for FY24	\$ 5,430.00	14.53%
Dental Insurance	\$ 3,263.00	\$ 1,339.00	\$ -	\$ 1,226.00	\$ 1,435.00	\$ 1,515.00	Based on current enrollment; confirmed rate increase of 1.1% for FY24	\$ 80.00	5.57%
Life, AD&D, LT Disability	\$ 693.00	\$ 391.00	\$ 464.00	\$ 167.00	\$ 405.00	\$ 323.00		\$ (82.00)	-20.25%
FICA/Medi, Worker's Comp, Unemployment	\$ 14,196.00	\$ 15,784.00	\$ 14,280.00	\$ 13,079.00	\$ 14,139.00	\$ 14,647.00		\$ 508.00	3.59%
NH Retirement	\$ 25,019.00	\$ 23,137.00	\$ 31,008.00	\$ 25,102.00	\$ 25,464.00	\$ 27,091.00		\$ 1,627.00	6.39%
SUBTOTAL	\$ 259,448.00	\$ 239,390.00	\$ 226,322.00	\$ 228,139.00	\$ 248,823.00	\$ 263,711.00		\$ 14,888.00	5.98%
2600's - Maintenance									
Salaries	\$ 298,892.00	\$ 284,635.00	\$ 312,660.00	\$ 308,397.00	\$ 317,935.00	\$ 328,782.00	Includes all current positions	\$ 10,847.00	3.41%
Health Insurance	\$ 106,458.00	\$ 86,181.00	\$ 93,668.00	\$ 89,429.00	\$ 83,331.00	\$ 96,000.00	Based on current enrollment; confirmed rate increase of 4.5% for FY24	\$ 12,669.00	15.20%
Dental Insurance	\$ 6,250.00	\$ 4,116.00	\$ 4,482.00	\$ 7,102.00	\$ 7,116.00	\$ 7,110.00	Based on current enrollment; confirmed rate increase of 1.1% for FY24	\$ (6.00)	-0.08%
Life, AD&D, LT Disability	\$ 1,208.00	\$ 852.00	\$ 1,175.00	\$ 796.00	\$ 1,080.00	\$ 839.00		\$ (241.00)	-22.31%
FICA/Medi, Worker's Comp, Unemployment	\$ 25,095.00	\$ 27,870.00	\$ 32,418.00	\$ 30,049.00	\$ 32,100.00	\$ 35,017.00		\$ 2,917.00	9.09%
NH Retirement	\$ 23,166.00	\$ 23,705.00	\$ 26,344.00	\$ 31,539.00	\$ 31,456.00	\$ 31,598.00		\$ 142.00	0.45%
SUBTOTAL	\$ 461,069.00	\$ 427,359.00	\$ 470,747.00	\$ 467,312.00	\$ 473,018.00	\$ 499,346.00		\$ 26,328.00	5.57%
2700's - Transportation									
Salaries	\$ 8,023.00	\$ 9,345.00	\$ 11,745.00	\$ 15,916.00	\$ 11,745.00	\$ 16,600.00	CTE transportation, Food Service deliveries to LCS, mail delivery, other as needed	\$ 4,855.00	41.34%
Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%
Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%
Life, AD&D, LT Disability	\$ 33.00	\$ -	\$ 33.00	\$ -	\$ 33.00	\$ -		\$ (33.00)	-100.00%
FICA/Medi, Worker's Comp, Unemployment	\$ 720.00	\$ 775.00	\$ 999.00	\$ 1,313.00	\$ 975.00	\$ 1,371.00		\$ 396.00	40.62%
NH Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%
SUBTOTAL	\$ 8,776.00	\$ 10,120.00	\$ 12,777.00	\$ 17,229.00	\$ 12,753.00	\$ 17,971.00		\$ 5,218.00	40.92%
2800's - Technology Services									
Salaries	\$ 127,990.00	\$ 137,614.00	\$ 135,950.00	\$ 140,468.00	\$ 141,847.00	\$ 151,175.00	Includes all current positions	\$ 9,328.00	6.58%
Health Insurance	\$ 9,361.00	\$ 30,080.00	\$ 9,153.00	\$ 42,912.00	\$ 42,012.00	\$ 40,565.00	Based on current enrollment; confirmed rate increase of 4.5% for FY24	\$ (1,447.00)	-3.44%
Dental Insurance	\$ 633.00	\$ 2,058.00	\$ 2,204.00	\$ 2,987.00	\$ 2,992.00	\$ 2,395.00	Based on current enrollment; confirmed rate increase of 1.1% for FY24	\$ (597.00)	-19.95%
Life, AD&D, LT Disability	\$ 515.00	\$ 407.00	\$ 538.00	\$ 153.00	\$ 364.00	\$ 350.00		\$ (14.00)	-3.85%
FICA/Medi, Worker's Comp, Unemployment	\$ 10,732.00	\$ 11,758.00	\$ 11,005.00	\$ 11,882.00	\$ 11,706.00	\$ 12,487.00		\$ 781.00	6.67%
NH Retirement	\$ 14,295.00	\$ 15,190.00	\$ 19,120.00	\$ 19,420.00	\$ 19,952.00	\$ 19,642.00		\$ (310.00)	-1.55%
SUBTOTAL	\$ 163,526.00	\$ 197,107.00	\$ 177,970.00	\$ 217,822.00	\$ 218,873.00	\$ 226,614.00		\$ 7,741.00	3.54%
2999 - SAU Performance Incentives	\$ 59,695.00	\$ -	\$ 10,908.00	\$ -	\$ 1.00	\$ 1.00		\$ -	0.00%
Food Service									
Salaries	\$ 115,552.00	\$ 80,282.00	\$ 118,441.00	\$ 141,972.00	\$ 143,056.00	\$ 145,000.00	Includes all current positions	\$ 1,944.00	1.36%
Health Insurance	\$ 19,685.00	\$ 2,000.00	\$ 20,090.00	\$ 2,100.00	\$ 21,472.00	\$ 2,000.00	Based on current enrollment; confirmed rate increase of 4.5% for FY24	\$ (19,472.00)	-90.69%
Dental Insurance	\$ 1,332.00	\$ -	\$ 1,332.00	\$ 825.00	\$ 1,494.00	\$ 1,600.00	Based on current enrollment; confirmed rate increase of 1.1% for FY24	\$ 106.00	7.10%
Life, AD&D, LT Disability	\$ 250.00	\$ 145.00	\$ 252.00	\$ 35.00	\$ 185.00	\$ 140.00		\$ (45.00)	-24.32%
FICA/Medi, Worker's Comp, Unemployment	\$ 9,573.00	\$ 8,021.00	\$ 11,922.00	\$ 14,187.00	\$ 13,253.00	\$ 11,850.00		\$ (1,403.00)	-10.59%
NH Retirement	\$ 4,809.00	\$ 5,711.00	\$ 6,204.00	\$ 11,275.00	\$ 7,205.00	\$ 10,935.00		\$ 3,730.00	51.77%
SUBTOTAL	\$ 151,201.00	\$ 96,159.00	\$ 158,241.00	\$ 170,394.00	\$ 186,665.00	\$ 171,525.00		\$ (15,140.00)	-8.11%
TOTAL	\$ 9,225,197.00	\$ 8,734,060.00	\$ 9,379,950.00	\$ 9,016,042.00	\$ 9,673,108.00	\$ 9,850,291.00		\$ 177,183.00	1.83%

In addition to the above, the following positions are requested for FY24:

Additional 3rd Grade teacher at FRES (includes all employer taxes, health, dental)	\$ 90,935.00
Gifted & Talented program at FRES (~10 hours/week)	\$ 9,745.00
IT Support Position (currently in ESSER); includes all employer taxes, health, dental	\$ 87,725.00
Part-Time Custodian (30 hours/wk)	\$ 28,665.00
SUBTOTAL	\$ 10,067,361.00

\$ 394,253.00 4.08%