

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

											Comparing FY23 Draft 2 to FY 22 Budget		Comparing FY23 Draft 2 to FY 21 Actual		
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	\$ Difference	% Difference	\$ Difference	% Difference	
1	04	1100	112	02	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	(3,250)	-23.77%	\$10,425	...
2	04	1100	112	02	Teacher Salaries-MS	\$626,340	\$587,806	\$604,580	\$559,145	\$600,020	\$590,000	30,855	5.52%	\$2,194	0.37%
3	04	1100	211	02	Medical Insurance-MS	\$85,215	\$111,572	\$100,707	\$84,576	\$81,000	\$77,000	(7,576)	-8.96%	-\$34,572	-30.99%
4	04	1100	211	02	Medical Insurance-MS plan changes	\$0	\$0	\$0	\$22,872	\$23,000	\$23,500	628	2.75%	\$23,500	...
5	04	1100	212	02	Dental Insurance-MS	\$8,580	\$8,365	\$8,453	\$6,235	\$5,700	\$5,900	(335)	-5.37%	-\$2,465	-29.47%
6	04	1100	213	02	Life Insurance-MS	\$957	\$978	\$754	\$602	\$1,100	\$750	148	24.68%	-\$228	-23.31%
7	04	1100	214	02	Disability Insurance-MS	\$961	\$1,275	\$1,122	\$1,243	\$1,245	\$1,100	(143)	-11.51%	-\$175	-13.73%
8	04	1100	220	02	Social Security-MS	\$46,771	\$45,363	\$44,907	\$42,774	\$47,465	\$46,500	3,726	8.71%	\$1,137	2.51%
9	04	1100	232	02	Teacher Retirement-MS	\$11,226	\$98,619	\$108,562	\$117,532	\$128,320	\$126,100	8,568	7.29%	\$27,481	27.87%
10	04	1100	250	02	Unemployment-MS	\$0	\$1,086	\$1,279	\$1,845	\$2,015	\$1,920	75	4.07%	\$834	76.80%
11	04	1100	260	02	Workers' Compensation-MS	\$1,683	\$2,769	\$1,956	\$1,798	\$1,960	\$1,650	(148)	-8.23%	-\$1,119	-40.41%
12	04	1100	430	02	Repairs & Maintenance Services-MS	\$468	\$1,620	\$451	\$1,845	\$2,205	\$2,205	360	19.51%	\$585	36.11%
	04	1100	610	02	T Computer Supplies - MS TECH	\$94	\$2,644	\$1,063	\$2,776	\$2,000	\$2,000				
13										Line item used for supplies. Reduction for FY 23 because we have replaced a lot of older equipment. FY 23 budget based on: projector bulbs ~\$400 headphones ~\$350, cables ~\$200, raceway ~150, speakers ~\$200, adapters ~\$200, tools ~\$200, labels ~\$50, etc ~\$150 replacement parts ~\$100	(776)	-27.95%	-\$644	-24.36%	
14	04	1100	610	02	General Supplies/Paper/Tests-MS	\$10,239	\$16,330	\$14,098	\$17,750	\$19,660	\$19,660	1,910	10.76%	\$3,330	20.39%
15	04	1100	641	02	Books & Other Printed Media-MS	\$2,336	\$3,437	\$2,810	\$6,816	\$1,544	\$1,544	(5,272)	-77.35%	-\$1,893	-55.08%
	04	1100	650	02	T Computer Software - MS TECH	\$3,768	\$2,689	\$3,635	\$5,294	\$11,397	\$10,600				
16										MicroSoft Licensing \$400 NearPod \$995 IXL \$2723 ms ScreenCastify \$900 PLTW Gateway Participation \$450 Book Creator \$120 School Noteflight \$70 Solidprofessorcad \$1,125 for 15 seats Gizmo \$2195 Iready \$1,540 - Replaces Renaissance products ("STAR 360")	5,306	100.23%	\$7,911	294.20%	
17	04	1100	650	02	Computer Software-MS	\$2,818	\$5,891	\$4,360	\$3,621	\$1	\$1	(3,620)	-99.97%	-\$5,890	-99.98%
18	04	1100	731	02	T New Equipment - MS TECH	\$0	\$585	\$680	\$675	\$787	\$395	(280)	-41.48%	-\$190	-32.48%
19	04	1100	731	02	New Equipment-MS	\$1,158	\$2,773	\$2,183	\$2,932	\$4,261	\$4,261	1,329	45.33%	\$1,488	53.66%
20	04	1100	734	02	T New Computers - MS TECH	\$0	\$1,000	\$0	\$16,000	\$16,000	\$16,000	-	0.00%	\$15,000	1500.00%
	04	1100	735	02	T Replace Equipment - MS TECH	\$1,102	\$12,114	\$3,019	\$13,000	\$9,000	\$8,200	(4,800)	-36.92%	-\$3,914	-32.31%
22	04	1100	735	02	Replacement Equipment-MS	\$821	\$1,000	\$392	\$3,000	\$945	\$945	(2,055)	-68.50%	-\$55	-5.50%
23	04	1100	737	02	Replacement Furn & Fixt- MS	\$2,000	\$0	\$0	\$1,733	\$1,800	\$1,800	67	3.87%	\$1,800	...
24	04	1100	112	03	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	(3,250)	-23.77%	\$10,425	...
25	04	1100	112	03	Teacher Salaries-HS	\$896,681	\$872,735	\$798,866	\$838,990	\$795,098	\$840,500	1,510	0.18%	-\$32,235	...
26	04	1100	211	03	Medical Insurance- HS plan changes	\$0	\$0	\$0	\$22,872	\$23,000	\$23,500	628	2.75%	\$23,500	#DIV/0!
27	04	1100	211	03	Medical Insurance-HS	\$132,840	\$151,525	\$111,326	\$133,716	\$100,600	\$123,000	(10,716)	-8.01%	-\$28,525	-18.83%
28	04	1100	212	03	Dental Insurance-HS	\$13,115	\$12,180	\$9,135	\$10,544	\$6,800	\$7,900	(2,644)	-25.08%	-\$4,280	-35.14%
29	04	1100	213	03	Life Insurance-HS	\$995	\$1,466	\$1,060	\$1,524	\$1,450	\$1,200	(324)	-21.26%	-\$266	-18.14%
30	04	1100	214	03	Disability Insurance-HS	\$1,321	\$1,882	\$1,665	\$1,935	\$1,950	\$1,750	(185)	-9.58%	-\$132	-7.01%
31	04	1100	220	03	Social Security-HS	\$66,321	\$67,147	\$59,357	\$64,182	\$62,550	\$66,020	1,838	2.86%	-\$1,127	-1.68%
32	04	1100	232	03	Teacher Retirement-HS	\$159,969	\$148,476	\$141,286	\$176,356	\$169,330	\$170,800	(5,556)	-3.15%	\$22,324	15.04%
33	04	1100	250	03	Unemployment-HS	\$0	\$1,430	\$1,533	\$2,768	\$2,660	\$2,750	(18)	-0.65%	\$1,320	92.31%
34	04	1100	260	03	Workers' Compensation-HS	\$2,537	\$4,084	\$2,569	\$4,304	\$2,600	\$2,500	(1,804)	-41.91%	-\$1,584	-38.79%
35	04	1100	430	03	Repairs & Maintenance Services-HS	\$77	\$1,980	\$551	\$2,255	\$2,695	\$2,695	440	19.51%	\$715	36.11%
	04	1100	610	03	T Computer Supplies - HS TECH	\$423	\$3,571	\$1,108	\$3,750	\$2,400	\$2,400	(1,350)	-36.00%	-\$1,171	-32.79%
37	04	1100	610	03	General Supplies/Paper/Tests-HS	\$14,922	\$22,400	\$19,145	\$22,400	\$23,637	\$23,637	1,237	5.52%	\$1,237	5.52%
38	04	1100	641	03	Books & Other Printed Media-HS	\$5,218	\$9,780	\$8,301	\$3,649	\$3,397	\$3,397	(252)	-6.91%	-\$6,383	-65.27%
	04	1100	650	03	T Computer Software - HS TECH	\$2,827	\$6,091	\$4,153	\$9,074	\$9,600	\$8,600				
39										MicroSoft Licensing \$500 Adobe \$2,700 NearPod \$1,215 ScreenCastify \$1,100 PLTW Gateway Participation \$550 Python Coding \$1,000 Goformative \$408 Locorobo precalc \$1,000 Student television \$100	(474)	-5.22%	\$2,509	41.19%	
40	04	1100	650	03	Computer Software-HS	\$5,826	\$3,345	\$955	\$7,080	\$1	\$1	(7,079)	-99.99%	-\$3,344	-99.97%

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41	04	1100	731	03	T	New Equipment - HS TECH	\$0	\$715	\$831	\$825	\$787	\$395	Wyebo wireless analyzers. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase	(430)	-52.12%	-\$320	-44.76%
42	04	1100	731	03		New Equipment-HS	\$3,236	\$5,989	\$4,220	\$6,702	\$6,006	\$6,006	Video equipment, robotics, PE, Tech Ed and Music	(696)	-10.38%	\$17	0.28%
	04	1100	734	03	T	New Computers - HS TECH	\$0	\$13,750	\$0	\$16,000	\$22,800	\$22,800	50 Chromebooks for grade 9 @ \$250, 50 Management Licenses @ \$35/ea, 50 Chromebook cases @ \$35/ea 2 Workstations for Engineering/animation class; estimating \$2,000 for high-end desktop	6,800	42.50%	\$9,050	65.82%
43																	
	04	1100	735	03	T	Replace Equipment - HS TECH	\$605	\$12,114	\$734	\$13,000	\$9,000	\$6,400	UPS. Eligible for 60% E-Rate Reimbursement. Line item budgeted at 40% of cost with an estimated 25% increase 3 teacher laptops & docks (\$6,000)	(6,600)	-50.77%	-\$5,714	-47.17%
45	04	1100	735	03		Replacement Equipment-HS	\$1,005	\$1,000	\$479	\$3,000	\$1,558	\$1,558	Calculators, hot plate, Tech Ed and Music	(1,442)	-48.07%	\$558	55.80%
46	04	1100	737	03		Replacement Furn & Fixt- HS	\$2,000	\$0	\$0	\$2,118	\$2,200	\$2,200	Classroom desks & chairs	82	3.87%	\$2,200	---
47	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	---
48	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	---
49	04	1100	112	11		Teacher Salaries-FRES	\$966,191	\$990,040	\$938,355	\$1,024,105	\$1,066,010	\$1,066,710	Review of staff allocations	42,605	4.16%	\$76,670	7.74%
50	04	1100	211	11		Medical Insurance- FRES plan changes	\$0	\$0	\$0	\$22,872	\$23,000	\$23,500	District wide allowance for plan changes at FRES	628	2.75%	\$23,500	---
51	04	1100	211	11		Medical Insurance-FRES	\$258,953	\$291,068	\$222,993	\$228,897	\$280,000	\$248,500	Estimate 5% increase based on 10/2021 staffing and appropriate staff allocations	19,603	8.56%	-\$42,568	-14.62%
52	04	1100	212	11		Dental Insurance-FRES	\$23,040	\$23,122	\$17,506	\$18,645	\$20,500	\$19,200	Estimate 5% increase based on 10/2021 staffing and appropriate staff allocations	555	2.98%	-\$3,922	-16.96%
53	04	1100	213	11		Life Insurance-FRES	\$979	\$1,675	\$1,056	\$1,702	\$1,940	\$1,940	Review of staff allocations	(502)	-29.49%	-\$475	-28.36%
54	04	1100	214	11		Disability Insurance-FRES	\$1,328	\$2,145	\$1,768	\$2,122	\$2,150	\$1,900	Review of staff allocations	(222)	-10.46%	-\$245	-11.42%
55	04	1100	220	11		Social Security-FRES	\$69,625	\$76,121	\$68,793	\$78,334	\$81,450	\$83,400	Review of staff allocations	5,066	6.47%	\$7,279	9.56%
56	04	1100	232	11		Teacher Retirement-FRES	\$160,769	\$176,850	\$160,022	\$215,267	\$226,270	\$213,200	Review of staff allocations	(2,067)	-0.96%	\$36,350	20.55%
57	04	1100	250	11		Unemployment-FRES	\$0	\$1,250	\$1,844	\$3,379	\$3,550	\$3,450	Review of staff allocations	71	2.10%	\$2,200	176.00%
58	04	1100	260	11		Workers' Compensation-FRES	\$2,568	\$4,553	\$3,014	\$3,012	\$3,455	\$2,975	Review of staff allocations	(37)	-1.23%	-\$1,578	-34.66%
59	04	1100	430	11		Repairs & Maintenance Services-FRES	\$843	\$185	\$0	\$185	\$150	\$150	Piano Tuning	(35)	-18.92%	-\$35	-18.92%
60	04	1100	610	11	T	Computer Supplies - FRES TECH	\$477	\$2,283	\$2,044	\$2,397	\$2,000	\$2,000	Line item used for supplies. FY 23 Budget based on bulbs, batteries, headphones, speakers, etc.	(397)	-16.56%	-\$283	-12.40%
61	04	1100	610	11		General Supplies/Paper/Tests-FRES	\$18,253	\$18,000	\$17,435	\$22,500	\$23,200	\$23,200	\$100 per student @ 232 students	700	3.11%	\$5,200	28.89%
62	04	1100	641	11		Books & Other Printed Media-FRES	\$14,662	\$23,210	\$21,875	\$20,841	\$21,179	\$21,179	Science (PLTW), decodable text for reading, 3 classroom libraries	338	1.62%	-\$2,031	-8.75%
	04	1100	650	11	T	Computer Software - FRES TECH	\$9,582	\$12,000	\$8,606	\$2,518	\$16,500	\$14,550	MicroSoft Licensing \$600 IXL \$5,000 PLTW Gateway Participation \$1,000 Learning A-Z \$2,950 Reading A-Z \$1,350 Raz-Kids \$150 ScreenCastify \$2,000 Iready \$1,500 - Replaces Renaissance ("STAR 360")	12,032	477.84%	\$2,550	21.25%
63																	
64	04	1100	650	11		Computer Software-FRES	\$2,720	\$10,648	\$9,503	\$10,647	\$1	\$1	Included in "T" line item	(10,646)	-99.99%	-\$10,647	-99.99%
65	04	1100	731	11	T	New Equipment- FRES TECH	\$0	\$0	\$0	\$1,500	\$1,575	\$788	Wyebo wireless analyzers. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase	(712)	-47.47%	\$788	---
66	04	1100	731	11		New Equipment-FRES	\$2,319	\$2,693	\$2,619	\$2,790	\$3,000	\$3,000	Sensory hallways (2)	210	7.52%	\$307	11.40%
67	04	1100	734	11	T	New Computers - FRES TECH	\$0	\$200	\$0	\$16,000	\$32,000	\$32,000	100 Chromebooks for grade 2/3 @ \$250; Management Licenses @ \$35/ea	16,000	100.00%	\$31,800	15900.00%
	04	1100	735	11	T	Replace Equipment - FRES TECH	\$1,086	\$13,680	\$9,049	\$14,364	\$26,000	\$23,450	45 student Chromebooks @ \$250/ea; Management Licenses @ \$35/ea Headphones (\$125) UPS. Eligible for 60% E-Rate Reimbursement. Expense has been budgeted at 40% of cost with an estimated 25% increase 5 teacher laptops & docks (\$10,000)	9,086	63.26%	\$9,770	71.42%
68																	
69	04	1100	735	11		Replacement Equipment-FRES	\$4,757	\$1,000	\$913	\$9,760	\$2,119	\$2,119	chairs for grade 1, 2 bookcases, flexible seating rack	(7,642)	-78.29%	\$1,119	111.86%
70	04	1100	810	11		Dues/Memberships-FRES	\$1,246	\$623	\$129	\$1,246	\$457	\$457	Spelling Bee, National Geographic Bee, Planbook for all teachers	(789)	-63.32%	-\$166	-26.65%
71	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	---
72	04	1100	112	12		Teacher Salaries-LCS	\$168,978	\$185,650	\$173,650	\$172,400	\$157,205	\$157,205		(15,195)	-8.81%	-\$28,445	-15.32%
73	04	1100	211	12		Medical Insurance-LCS	\$38,534	\$40,235	\$45,434	\$46,873	\$36,000	\$35,575	Estimate 5% increase based on 10/1 Enrollment	(11,298)	-24.10%	-\$4,660	-11.58%
74	04	1100	211	12		Medical Insurance-LCS	\$0	\$0	\$0	\$0	\$12,000	\$12,500	District wide allowance for plan changes at LCS	12,500	---	\$12,500	---
75	04	1100	212	12		Dental Insurance-LCS	\$2,650	\$2,652	\$2,830	\$2,830	\$2,200	\$2,100	Estimate 5% increase based on 10/1 enrollment	(730)	-25.80%	-\$552	-20.81%
76	04	1100	213	12		Life Insurance-LCS	\$155	\$295	\$198	\$162	\$300	\$300		138	85.19%	\$5	1.69%
77	04	1100	214	12		Disability Insurance-LCS	\$220	\$377	\$347	\$398	\$400	\$400		2	0.50%	\$23	6.10%
78	04	1100	220	12		Social Security-LCS	\$12,288	\$14,585	\$12,447	\$12,188	\$12,850	\$12,825	Includes FICA on wages and value of insurance buyback	637	5.23%	-\$1,760	-12.07%
79	04	1100	232	12		Teacher Retirement-LCS	\$30,025	\$33,847	\$33,514	\$36,238	\$35,240	\$35,300	Equals salary times .2102	(938)	-2.59%	\$1,453	4.29%
80	04	1100	250	12		Unemployment-LCS	\$0	\$296	\$360	\$568	\$555	\$555		(13)	-2.29%	\$259	87.50%
81	04	1100	260	12		Workers' Compensation-LCS	\$505	\$874	\$559	\$554	\$535	\$535		(19)	-3.43%	-\$39	-38.79%
82	04	1100	610	12	T	Computer Supplies - LCS TECH	\$19	\$430	\$203	\$714	\$1,000	\$1,000	Line item used for supplies. FY 23 Budget based on bulbs, batteries, headphones, speakers, etc.	286	40.06%	\$570	132.56%
83	04	1100	610	12		General Supplies/Paper/Tests-LCS	\$3,236	\$3,600	\$3,434	\$4,800	\$5,670	\$5,670	2 K Classroom Materials \$1,321; Specials Materials (Art, PE, Music,Library) \$1,4	870	18.13%	\$2,070	57.50%
84	04	1100	641	12		Books & Other Printed Media-LCS	\$1,961	\$7,656	\$3,568	\$2,865	\$2,180	\$2,180	Fundations Consumables \$578; SAVVAS Math \$635; Let's Find Out Magazine \$36	(685)	-23.91%	-\$5,476	-71.53%
	04	1100	650	12	T	Computer Software - LCS TECH	\$208	\$400	\$435	\$1,133	\$1,840	\$1,840	MicroSoft Licensing \$200 Raz-Kids \$140 Iready \$1,500 - Replaces Renaissance ("STAR 360")	707	62.40%	\$1,440	360.00%
85																	
86	04	1100	650	12		Computer Software-LCS	\$1,813	\$1,569	\$2,306	\$1,800	\$1	\$1	Now included in "T" line	(1,799)	-99.94%	-\$1,568	-99.94%
87	04	1100	733	12		New Furniture & Fixtures-LCS	\$139	\$0	\$0	\$746	\$205	\$205	K Classroom Play Table	(541)	-72.52%	\$205	---
88	04	1100	735	12		Replacement Equipment-LCS	\$1,379	\$1,000	\$919	\$500	\$575	\$1		(499)	-99.80%	-\$999	-99.90%

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											FY 22 Budget	FY 21 Actual	FY 22 Budget	FY 21 Actual
											\$ Difference	% Difference	\$ Difference	% Difference
89 04	1100	737	12	Replacement Furn & Fixtures - LCS	\$560	\$2,858	\$2,714	\$2,858	\$0	\$575 Storage and display teaching cart	(2,283)	-79.88%	-\$2,283	-79.88%
90 04	1110	211	02	Medical Insurance-MS	\$3,277	\$0	\$0	\$0	\$0	\$1	1	---	\$1	---
91 04	1110	211	03	Medical Insurance-HS	\$4,004	\$0	\$0	\$0	\$0	\$1	1	---	\$1	---
92 04	1110	114	11	Teacher Aide Salaries-FRES	\$20,547	\$11,211	\$1,238	\$0	\$0	\$1	1	---	-\$11,210	-99.99%
93 04	1110	211	11	Medical Insurance-FRES	\$395	\$308	\$989	\$0	\$0	\$1	1	---	-\$307	-99.68%
94 04	1110	213	11	Life Insurance- FRES	\$70	\$0	\$0	\$0	\$0	\$1	1	---	\$1	---
95 04	1110	220	11	Social Security-FRES	\$1,565	\$858	\$95	\$0	\$0	\$1	1	---	-\$857	-99.88%
96 04	1110	250	11	Unemployment-FRES	\$0	\$103	\$0	\$103	\$0	\$1	(102)	-99.03%	-\$102	-99.03%
97 04	1110	260	11	Workers' Compensation-FRES	\$62	\$68	\$0	\$0	\$0	\$1	1	---	-\$67	-98.53%
98 04	1110	114	12	Teacher Aide Salaries-LCS	\$58,215	\$60,722	\$61,190	\$59,490	\$60,250	\$59,900	3	0.69%	-\$822	-1.35%
99 04	1110	211	12	Medical Insurance-LCS	\$17,436	\$9,493	\$17,426	\$17,318	\$16,800	\$17,750	432	2.49%	\$8,257	86.98%
100 04	1110	212	12	Dental Insurance-LCS	\$972	\$1,607	\$0	\$564	\$1,200	\$1,200	636	112.77%	-\$407	-25.33%
101 04	1110	213	12	Life Insurance-LCS	\$115	\$107	\$108	\$162	\$165	\$165	3	1.85%	\$58	54.21%
102 04	1110	214	12	Disability Insurance-LCS	\$98	\$137	\$114	\$137	\$135	\$135	(2)	-1.46%	-\$2	-1.46%
103 04	1110	220	12	Social Security-LCS	\$4,259	\$4,645	\$4,509	\$858	\$4,610	\$4,590	3,732	434.97%	-\$55	-1.18%
104 04	1110	231	12	Teacher Adie Retirement-LCS	\$0	\$0	\$0	\$0	\$0	\$6,090	6,090	---	\$6,090	---
105 04	1110	250	12	Unemployment-LCS	\$2,352	\$203	\$167	\$203	\$195	\$195	(8)	-3.94%	-\$8	-3.94%
106 04	1110	260	12	Workers' Compensation-LCS	\$142	\$285	\$190	\$137	\$160	\$165	28	20.44%	-\$120	-42.11%
107 04	1120	114	02	Substitute Teacher Salaries-MS	\$47,758	\$30,000	\$28,116	\$30,000	\$30,000	\$30,000	-	0.00%	\$0	0.00%
108 04	1120	220	02	Social Security-MS	\$1,094	\$2,295	\$2,135	\$2,295	\$2,295	\$2,295	-	0.00%	\$0	0.00%
109 04	1120	250	02	Unemployment-MS	\$0	\$145	\$107	\$145	\$145	\$95	(50)	-34.48%	-\$50	-34.48%
110 04	1120	260	02	Workers' Compensation-MS	\$35	\$141	\$109	\$141	\$141	\$85	(56)	-39.72%	-\$56	-39.72%
111 04	1120	114	03	Substitute Teacher Salaries-HS	\$9,445	\$30,000	\$25,840	\$30,000	\$30,000	\$30,000	-	0.00%	\$0	0.00%
112 04	1120	220	03	Social Security-HS	\$720	\$2,295	\$2,025	\$2,295	\$2,295	\$2,295	-	0.00%	\$0	0.00%
113 04	1120	250	03	Unemployment-HS	\$0	\$145	\$103	\$145	\$145	\$95	(50)	-34.48%	-\$50	-34.48%
114 04	1120	260	03	Workers' Compensation-HS	\$19	\$141	\$104	\$141	\$141	\$85	(56)	-39.72%	-\$56	-39.72%
115 04	1120	114	11	Sub. Teacher Salaries-FRES	\$3,980	\$30,000	\$54,806	\$30,000	\$30,000	\$30,000	-	0.00%	\$0	0.00%
116 04	1120	220	11	Social Security-FRES	\$219	\$2,295	\$4,190	\$2,295	\$2,295	\$2,295	-	0.00%	\$0	0.00%
117 04	1120	250	11	Unemployment-FRES	\$0	\$145	\$179	\$145	\$145	\$95	(50)	-34.48%	-\$50	-34.48%
118 04	1120	260	11	Workers' Compensation-FRES	\$5	\$141	\$165	\$141	\$141	\$85	(56)	-39.72%	-\$56	-39.72%
119 04	1120	114	12	Sub. Teacher Salaries-LCS	\$12,139	\$30,000	\$6,669	\$30,000	\$30,000	\$30,000	-	0.00%	\$0	0.00%
120 04	1120	220	12	Social Security-LCS	\$929	\$2,295	\$510	\$2,295	\$2,295	\$2,295	-	0.00%	\$0	0.00%
121 04	1120	250	12	Unemployment-LCS	\$0	\$145	\$22	\$145	\$145	\$95	(50)	-34.48%	-\$50	-34.48%
122 04	1120	260	12	Workers' Compensation-LCS	\$36	\$141	\$22	\$141	\$141	\$85	(56)	-39.72%	-\$56	-39.72%
123 04	1210	810	01	Medicaid Fees-SPED	\$3,976	\$7,000	\$5,471	\$7,000	\$7,000	\$7,000	-	0.00%	\$0	0.00%
124 04	1210	112	02	Special Education Teacher Salaries- MS	\$90,590	\$92,635	\$112,050	\$86,000	\$96,065	\$96,065	10,065	11.70%	\$3,430	3.70%
125 04	1210	211	02	Medical Insurance-MS	\$17,829	\$17,050	\$22,698	\$10,470	\$7,000	\$6,900	(3,570)	-34.10%	-\$10,150	-59.53%
126 04	1210	212	02	Dental Insurance-MS	\$2,717	\$2,722	\$2,822	\$2,058	\$2,500	\$265	(1,793)	-87.12%	-\$2,457	-90.26%
127 04	1210	213	02	Life Insurance-MS	\$147	\$158	\$156	\$158	\$175	\$140	(18)	-11.39%	-\$18	-11.39%
128 04	1210	214	02	Disability Insurance-MS	\$153	\$202	\$229	\$205	\$200	\$150	(55)	-26.83%	-\$52	-25.74%
129 04	1210	220	02	Social Security-MS	\$6,980	\$7,081	\$8,591	\$6,536	\$7,500	\$7,575	1,039	15.90%	\$494	6.98%
130 04	1210	232	02	Teacher Retirement-MS	\$16,048	\$16,476	\$23,766	\$18,077	\$20,195	\$20,195	2,118	11.72%	\$3,719	22.57%
131 04	1210	250	02	Unemployment-MS	\$0	\$203	\$202	\$283	\$320	\$310	27	9.54%	\$107	52.71%
132 04	1210	260	02	Workers' Compensation-MS	\$277	\$421	\$367	\$286	\$310	\$265	(21)	-7.34%	-\$156	-37.05%
133 04	1210	610	02	General Supplies/Paper/Tests-MS	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	-	0.00%	\$0	0.00%
134 04	1210	641	02	Books & Other Printed Media-MS	\$698	\$3,500	\$1,819	\$1,500	\$1,500	\$1,500	-	0.00%	-\$350	-18.92%
135 04	1210	650	02	Computer Software-MS	\$1,068	\$3,500	\$3,423	\$3,750	\$3,750	\$3,750	-	0.00%	\$250	7.14%
136 04	1210	733	02	New Furniture & Fixtures-MS	\$0	\$1,000	\$0	\$500	\$500	\$500	-	0.00%	-\$500	-50.00%
137 04	1210	734	02	SPED tech hardware- MS	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	-	0.00%	\$1,000	---
138 04	1210	112	03	Special Education Teacher Salaries- HS	\$59,689	\$58,135	\$82,350	\$105,700	\$106,535	\$106,535	835	0.79%	\$48,400	83.25%
139 04	1210	211	03	Medical Insurance-HS	\$16,720	\$15,050	\$21,180	\$31,343	\$19,800	\$19,800	(11,543)	-36.83%	\$4,750	31.56%
140 04	1210	212	03	Dental Insurance-HS	\$1,270	\$1,274	\$1,442	\$2,058	\$1,400	\$1,300	(758)	-36.83%	\$26	2.04%
141 04	1210	213	03	Life Insurance-HS	\$85	\$99	\$104	\$108	\$190	\$190	82	75.93%	\$91	91.92%
142 04	1210	214	03	Disability Insurance-HS	\$92	\$127	\$161	\$246	\$245	\$245	(1)	-0.41%	\$118	92.91%
143 04	1210	220	03	Social Security-HS	\$4,291	\$4,448	\$5,984	\$8,033	\$8,150	\$8,235	202	2.51%	\$3,787	85.14%
144 04	1210	232	03	Teacher Retirement-HS	\$10,595	\$10,348	\$14,656	\$22,218	\$22,395	\$22,395	177	0.80%	\$12,047	116.42%
145 04	1210	250	03	Unemployment-HS	\$0	\$135	\$135	\$348	\$360	\$350	2	0.57%	\$215	159.26%
146 04	1210	260	03	Workers' Compensation-HS	\$179	\$265	\$265	\$339	\$345	\$295	(44)	-12.98%	\$30	11.32%
147 04	1210	610	03	General Supplies/Paper/Tests-HS	\$0	\$1,500	\$1,500	\$1,000	\$1,500	\$1,500	500	50.00%	\$0	0.00%
148 04	1210	641	03	Books & Other Printed Media-HS	\$222	\$700	\$687	\$500	\$500	\$500	-	0.00%	-\$200	-28.57%
149 04	1210	731	03	New Equipment-HS	\$0	\$750	\$720	\$500	\$500	\$500	-	0.00%	-\$250	-33.33%
150 04	1210	734	03	SPED tech hardware- HS	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	-	0.00%	\$1,000	---
151 04	1210	735	03	Replacement Equipment-HS	\$110	\$750	\$760	\$500	\$500	\$500	-	0.00%	-\$250	-33.33%
152 04	1210	112	11	Special Educ Teacher Salaries- FRES	\$142,838	\$146,750	\$155,269	\$147,900	\$160,725	\$160,725	12,825	8.67%	\$13,975	9.52%
153 04	1210	211	11	Medical Insurance-FRES	\$31,250	\$31,100	\$10,129	\$12,470	\$28,900	\$28,700	16,230	130.15%	-\$2,400	-7.72%
154 04	1210	212	11	Dental Insurance-FRES	\$2,311	\$2,316	\$651	\$564	\$1,600	\$1,500	936	165.96%	-\$816	-35.23%
155 04	1210	213	11	Life Insurance-FRES	\$239	\$251	\$198	\$251	\$290	\$200	(51)	-20.32%	-\$51	-20.32%
156 04	1210	214	11	Disability Insurance-FRES	\$275	\$322	\$317	\$322	\$320	\$320	(2)	-0.62%	-\$2	-0.62%
157 04	1210	220	11	Social Security-FRES	\$20,826	\$11,226	\$11,913	\$11,240	\$12,450	\$12,450	1,210	10.77%	\$1,224	10.90%
158 04	1210	232	11	Teacher Retirement-FRES	\$14,662	\$26,122	\$27,107	\$31,089	\$33,785	\$33,785	2,696	8.67%	\$7,663	29.34%
159 04	1210	250	11	Unemployment-FRES	\$0	\$203	\$418	\$488	\$530	\$520	32	6.56%	\$317	156.16%
160 04	1210	260	11	Workers' Compensation-FRES	\$432	\$669	\$506	\$475	\$520	\$445	(30)	-6.32%	-\$224	-33.48%
161 04	1210	610	11	General Supplies/Paper/Tests-FRES	\$466	\$2,500	\$1,914	\$2,000	\$2,500	\$2,500	500	25.00%	\$0	0.00%
162 04	1210	641	11	Books & Other Printed Media-FRES	\$0	\$1,700	\$1,696	\$1,300	\$1,300	\$1,300	-	0.00%	-\$400	-23.53%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	Comparing FY23 Draft 2 to FY 22 Budget		Comparing FY23 Draft 2 to FY 21 Actual	
											\$ Difference	% Difference	\$ Difference	% Difference
163 04	1210	650	11	Computer Software-FRES	\$2,797	\$3,500	\$3,396	\$3,750	\$3,750	Student Software per IEPs including ACE, Edmark - 1 new student	-	0.00%	\$250	7.14%
164 04	1210	731	11	New Equipment-FRES	\$496	\$750	\$750	\$750	\$750	Specialized equipment per IEPs	-	0.00%	\$0	0.00%
165 04	1210	734	11	SPED tech hardware- FRES	\$0	\$0	\$0	\$1,200	\$1,200	Devices for identified student outside the grant	-	0.00%	\$1,200	---
166 04	1210	735	11	Replacement Equipment-FRES	\$0	\$750	\$918	\$500	\$500	Replacement per IEPs	-	0.00%	-\$250	-33.33%
167 04	1210	112	12	Special Education Teacher Salaries- LCS	\$37,800	\$38,000	\$39,200	\$38,000	\$49,500	1 FTE	11,500	30.26%	\$11,500	30.26%
168 04	1210	211	12	Medical Insurance-LCS	\$23,965	\$21,966	\$21,950	\$22,872	\$24,100	Estimate 5% increase based on 10/1 Enrollment	1,128	4.93%	\$2,034	9.26%
169 04	1210	212	12	Dental Insurance-LCS	\$1,677	\$1,681	\$1,493	\$1,538	\$1	Estimate 5% increase based on 10/1 Enrollment	(1,537)	-99.93%	-\$1,680	-99.94%
170 04	1210	213	12	Life Insurance-LCS	\$84	\$65	\$66	\$65	\$90		25	38.46%	\$25	38.46%
171 04	1210	214	12	Disability Insurance-LCS	\$80	\$84	\$80	\$84	\$85		1	1.19%	\$1	1.19%
172 04	1210	220	12	Social Security-LCS	\$6,675	\$2,908	\$2,682	\$2,888	\$3,785	Salary *.0765 on wages	897	31.06%	\$877	30.16%
173 04	1210	232	12	Teacher Retirement-LCS	\$1,961	\$6,764	\$8,799	\$8,988	\$10,405	Equals salary time .2102	1,417	15.77%	\$3,641	53.83%
174 04	1210	250	12	Unemployment-LCS	\$0	\$68	\$88	\$125	\$165		35	28.00%	\$92	135.29%
175 04	1210	260	12	Workers' Compensation-LCS	\$119	\$174	\$126	\$122	\$160		18	14.75%	-\$34	-19.54%
176 04	1210	610	12	General Supplies/Paper/Tests-LCS	\$488	\$900	\$707	\$500	\$500	Test Protocol Replacement per IDEA required replacement	-	0.00%	-\$400	-44.44%
177 04	1210	641	12	Books & Other Printed Media-LCS	\$151	\$600	\$599	\$300	\$400	Specialized Materials per IEPs including consumables	100	33.33%	-\$200	-33.33%
178 04	1210	650	12	Computer Software-LCS	\$1,872	\$2,500	\$2,460	\$2,500	\$2,500	Student Software per IEPs including ACE, Edmark	-	0.00%	\$0	0.00%
179 04	1210	731	12	New Equipment-LCS	\$0	\$750	\$694	\$750	\$750	Specialized Equip per IEPs	-	0.00%	\$0	0.00%
180 04	1210	734	12	SPED tech hardware- LCS	\$0	\$0	\$0	\$750	\$750	Devices for identified student outside the grant	-	0.00%	\$750	---
181 04	1211	114	02	SPED Aide Salaries-MS	\$130,447	\$95,926	\$124,927	\$90,180	\$124,810	Corrected staffing allocations (5 FTE plus half LNA)	17,970	19.93%	\$12,224	12.74%
182 04	1211	211	02	Medical Insurance-MS	\$35,065	\$30,443	\$34,347	\$24,675	\$40,800	Estimate based on 10/2021 staffing and 5% increase	23,325	94.53%	\$17,557	57.67%
183 04	1211	212	02	Dental Insurance- MS	\$634	\$633	\$1,399	\$665	\$3,700	Estimate based on 10/2021 staffing and 5% increase	2,335	351.13%	\$2,367	373.93%
184 04	1211	213	02	Life Insurance-MS	\$264	\$169	\$208	\$162	\$1,200	Corrected from Draft #1	38	23.46%	\$31	18.34%
185 04	1211	214	02	Disability Insurance-MS	\$212	\$217	\$237	\$225	\$220		(5)	-2.43%	\$3	1.38%
186 04	1211	220	02	Social Security-MS	\$9,428	\$7,338	\$9,015	\$6,854	\$9,550	Correction based on staffing allocations	1,746	25.47%	\$1,262	17.20%
187 04	1211	231	02	SPED Aid Retirement-MS	\$0	\$0	\$0	\$0	\$0	Line item needed to properly account for this expense	2,335	---	\$2,335	---
188 04	1211	250	02	Unemployment-MS	\$0	\$338	\$321	\$328	\$410		22	6.71%	\$12	3.55%
189 04	1211	260	02	Workers' Compensation-MS	\$416	\$450	\$402	\$438	\$335		(138)	-31.51%	-\$150	-33.33%
190 04	1211	114	03	SPED Aide Salaries-HS	\$88,888	\$104,981	\$73,098	\$119,842	\$122,538	Corrected staffing allocations (3 FTE plus half LNA)	(43,192)	-36.04%	-\$28,331	-26.99%
191 04	1211	211	03	Medical Insurance-HS	\$1,860	\$5,100	\$2,825	\$19,855	\$40,800	Estimate based on FTE positions; not 10/1 actual	7,545	38.00%	\$22,300	437.25%
192 04	1211	212	03	Dental Insurance-HS	\$634	\$0	\$0	\$1,129	\$3,700	Estimate based on FTE positions; not 10/1 actual	1,921	170.15%	\$3,050	---
193 04	1211	213	03	Life Insurance-HS	\$183	\$185	\$128	\$162	\$185		(12)	-7.41%	-\$35	-18.92%
194 04	1211	214	03	Disability Insurance-HS	\$217	\$237	\$139	\$237	\$240		(87)	-36.71%	-\$87	-36.71%
195 04	1211	220	03	Social Security-HS	\$6,676	\$8,031	\$5,596	\$9,108	\$9,375	Equals salary times .076	(3,088)	-33.90%	-\$2,011	-25.04%
196 04	1211	231	03	Employee Retirement	\$0	\$3,499	\$1,817	\$4,603	\$17,550	Equals .1406 of salary for those working 35 hours or more weekly	682	14.62%	\$1,786	51.04%
197 04	1211	250	03	Unemployment-HS	\$0	\$338	\$185	\$345	\$405		(100)	-28.99%	-\$93	-27.51%
198 04	1211	260	03	Workers' Compensation-HS	\$272	\$493	\$233	\$500	\$330		(290)	-58.00%	-\$283	-57.40%
199 04	1211	114	11	SPED Aide Salaries-FRES	\$85,084	\$157,729	\$81,294	\$110,237	\$112,717	Corrected staffing allocations (4 FTE)	(27,417)	-24.87%	-\$74,909	-47.49%
200 04	1211	211	11	Medical Insurance-FRES	\$18,211	\$42,102	\$19,426	\$11,821	\$40,800	Based on 10/2021 staffing and 5% estimated increase	8,829	74.69%	-\$21,452	-50.95%
201 04	1211	212	11	Dental Insurance- FRES	\$34	\$3,223	\$564	\$3,700	\$594	Based on 10/2021 staffing and 5% estimated increase	26	4.61%	-\$2,633	-81.69%
202 04	1211	213	11	Life Insurance-FRES	\$247	\$282	\$144	\$282	\$280		(132)	-46.81%	-\$132	-46.81%
203 04	1211	214	11	Disability Insurance-FRES	\$121	\$398	\$151	\$398	\$400		(243)	-61.06%	-\$243	-61.06%
204 04	1211	220	11	Social Security-FRES	\$5,501	\$12,025	\$5,404	\$8,378	\$8,620	Equals salary times .076	(1,888)	-22.54%	-\$5,535	-46.03%
205 04	1211	231	11	Employee Retirement- FRES	\$0	\$3,499	\$0	\$4,604	\$15,850	Based on 10/2021 staffing there are no eligible employees for NHRS	(4,603)	-99.98%	-\$3,498	-99.97%
206 04	1211	250	11	Unemployment-FRES	\$0	\$541	\$249	\$530	\$370		(265)	-50.00%	-\$276	-51.02%
207 04	1211	260	11	Workers' Compensation-FRES	\$257	\$768	\$264	\$750	\$305		(520)	-69.33%	-\$538	-70.05%
208 04	1211	114	12	SPED Aide Salaries-LCS	\$34,813	\$31,618	\$47,752	\$59,306	\$60,640	Corrected staffing allocations (2 FTE)	(19,656)	-33.14%	\$8,032	25.40%
209 04	1211	211	12	Medical Insurance-LCS	\$366	\$1,550	\$5,798	\$6,816	\$24,000	Based on 10/2021 staffing and 5% estimated increase	934	13.70%	\$6,200	400.00%
210 04	1211	212	12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$590	Line item needed to properly account for this expense	590	---	\$590	---
211 04	1211	213	12	Life Insurance-LCS	\$23	\$56	\$66	\$65	\$55		(10)	-15.12%	-\$1	-1.79%
212 04	1211	214	12	Disability Insurance-LCS	\$60	\$71	\$65	\$85	\$70		(30)	-35.29%	-\$16	-22.54%
213 04	1211	220	12	Social Security-LCS	\$2,586	\$2,419	\$3,526	\$4,507	\$4,640	Equals salary times .076	(1,472)	-32.66%	\$616	25.47%
214 04	1211	231	12	SPED Aid Retirement-LCS	\$0	\$0	\$0	\$0	\$0	Line item needed to properly account for this expense	2,700	---	\$2,700	---
215 04	1211	250	12	Unemployment-LCS	\$0	\$135	\$155	\$139	\$130		(9)	-6.47%	-\$5	-3.70%
216 04	1211	260	12	Workers' Compensation-LCS	\$104	\$148	\$154	\$154	\$165		(44)	-28.67%	\$8	25.68%
217 04	1212	122	02	SPED Tutors - Summer-MS	\$8,148	\$10,650	\$20,984	\$15,650	\$19,500	Extended School Year Services for Special Needs students	3,850	24.60%	\$8,850	83.10%
218 04	1212	220	02	Social Security-MS	\$623	\$815	\$1,605	\$1,189	\$1,495	Equals salary times .076	306	25.74%	\$680	83.44%
219 04	1212	232	02	Teacher Retirement-MS	\$1,016	\$445	\$52	\$3,906	\$2,745	Equals .1406 of salary for those working 35 hours or more weekly	(1,161)	-29.72%	\$2,300	516.85%
220 04	1212	250	02	Unemployment-MS	\$0	\$51	\$3	\$55	\$65		10	18.18%	\$14	27.45%
221 04	1212	260	02	Workers' Compensation-MS	\$17	\$50	\$64	\$48	\$55		7	14.58%	\$5	10.00%
222 04	1212	122	03	SPED Tutors - Summer-HS	\$0	\$2,500	\$291	\$4,727	\$9,500	Extended School Year Services for Special Needs students	4,773	100.97%	\$7,000	280.00%
223 04	1212	220	03	Social Security-HS	\$0	\$191	\$22	\$359	\$730	Equals salary times .076	371	103.34%	\$539	282.20%
224 04	1212	232	03	Teacher Retirement-HS	\$0	\$2,892	\$1,118	\$583	\$1,340	Equals .1406 of salary for those working 35 hours or more weekly	757	129.85%	-\$1,552	-53.67%
225 04	1212	250	03	Unemployment-FRES	\$0	\$12	\$0	\$75	\$30		(45)	-60.00%	\$18	150.00%
226 04	1212	250	03	Unemployment-HS	\$0	\$78	\$27	\$11	\$90		79	718.18%	\$12	15.38%
227 04	1212	260	03	Workers' Compensation-HS	\$0	\$12	\$1	\$13	\$25		12	92.31%	\$13	108.33%
228 04	1212	122	11	SPED Tutors - Summer-FRES	\$16,725	\$16,245	\$30,286	\$21,245	\$26,500	Extended School Year Services for Special Needs students	5,255	24.74%	\$10,255	63.13%
229 04	1212	220	11	Social Security-FRES	\$1,279	\$1,243	\$2,159	\$1,615	\$2,030	Equals salary times .076	415	25.70%	\$787	63.31%
230 04	1212	232	11	Employee Retirement-FRES	\$1,495	\$1,896	\$2,774	\$2,465	\$3,725	Equals .1406 of salary for those working 35 hours or more weekly	1,260	51.12%	\$1,829	96.47%
231 04	1212	260	11	Workers' Compensation-FRES	\$42	\$76	\$80	\$65	\$85		20	30.77%	\$9	11.84%
232 04	1212	323	11	SPED Summer Cont. Svs - FRES	\$0	\$10,815	\$8,919	\$18,456	\$18,840	Summer contracted service providers	384	2.08%	\$8,025	74.20%
233 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%	\$8,980	241.40%
234 04	1212	220	12	Social Security-LCS	\$284	\$285	\$531	\$587	\$975	Equals salary times .076	388	66.10%	\$690	242.11%
235 04	1212	232	12	Teacher Retirement-LCS	\$0	\$662	\$456	\$861	\$1,785	Equals .1406 of salary for those working 35 hours or more weekly	924	107.32%	\$1,123	169.64%
236 04	1212	250	12	Unemployment-LCS	\$0	\$18	\$6	\$20	\$45		25	125.00%	\$27	150.00%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	Comparing FY23 Draft 2 to		Comparing FY23 Draft 2 to	
											FY 22 Budget	FY 21 Actual	FY 22 Budget	FY 21 Actual
											\$ Difference	% Difference	\$ Difference	% Difference
236 04	1212	260	12	Workers' Compensation-LCS	\$11	\$17	\$22	\$80	\$35		(45)	-66.25%	\$18	105.88%
237 04	1290	339	02	504 Special Programs-MS	\$1,440	\$1,500	\$12,497	\$1,500	\$1,500	504 Specialized Equipment including FM systems	-	0.00%	\$0	0.00%
238 04	1290	610	02	504 Program Supplies - MS	\$787	\$500	\$0	\$500	\$500	504 supplies per 504 Plan and ADA requirements	-	0.00%	\$0	0.00%
239 04	1290	339	03	504 Special Programs-HS	\$825	\$2,000	\$10,921	\$2,000	\$2,000	504 Specialized Equipment including FM systems	-	0.00%	\$0	0.00%
240 04	1290	561	03	Public - In State Tuition-HS	\$158,482	\$135,000	\$130,941	\$135,000	\$135,000	Out of district Special Education tuition	-	0.00%	\$0	0.00%
241 04	1290	564	03	Private In & Out of State Tuition-HS	\$143,898	\$243,300	\$66,758	\$238,300	\$208,200	Out of district Special Education tuition	(30,100)	-12.63%	-\$35,100	-14.43%
242 04	1290	610	03	504 Program Supplies - HS	\$962	\$500	\$0	\$500	\$500	504 supplies per 504 Plan and ADA requirements	-	0.00%	\$0	0.00%
243 04	1290	339	11	504 Special Programs-FRES	\$0	\$3,500	\$4,851	\$3,500	\$3,500	504 Specialized Equipment including FM systems	-	0.00%	\$0	0.00%
244 04	1290	564	11	Private In & Out of State Tuition-FRES	\$22,392	\$47,000	\$47,000	\$52,000	\$154,000	Out of district Special Education tuition	102,000	196.15%	\$107,000	227.66%
245 04	1290	610	11	504 Program Supplies - FRES	\$0	\$500	\$130	\$500	\$500	504 supplies per 504 Plan and ADA requirements	-	0.00%	\$0	0.00%
246 04	1290	610	12	504 Program Supplies - LCS	\$0	\$500	\$50	\$500	\$500	504 supplies per 504 Plan and ADA requirements	-	0.00%	\$0	0.00%
247 04	1290	731	12	504 Program Equipment - LCS	\$0	\$1,000	\$0	\$1,000	\$1,000	504 Specialized Equipment including FM systems	-	0.00%	\$0	0.00%
248 04	1390	561	03	Vocational Education Tuition-HS	\$10,004	\$10,000	\$10,227	\$15,000	\$13,000	Tuition for students attending CTE classes in other districts	(2,000)	-13.33%	\$3,000	30.00%
249 04	1390	591	03	Services Purchased/Private Sources-	\$0	\$250	\$0	\$200	\$1	2 HISET tests	(199)	-99.50%	-\$249	-99.60%
250 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%	\$0	0.00%
251 04	1410	220	02	Social Security-MS	\$658	\$884	\$621	\$879	\$885		6	0.68%	\$1	0.11%
252 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 35 hrs. /wk.	(1,756)	-41.95%	\$372	18.08%
253 04	1410	250	02	Unemployment-MS	\$0	\$56	\$26	\$56	\$40		(16)	-28.57%	-\$16	-28.57%
254 04	1410	260	02	Workers' Compensation-MS	\$27	\$54	\$27	\$54	\$30		(24)	-44.44%	-\$24	-44.44%
255 04	1410	610	02	General Supplies/Paper-MS	\$157	\$1,000	\$871	\$1,215	\$1,912	Drama scripts/royalties, Robotics, Musical Theater	697	57.37%	\$912	91.20%
256 04	1410	810	02	Dues & Fees-MS	\$287	\$716	\$344	\$3,758	\$2,255	Music festival, NHS/NJHS, HOBY, Robotics, Science Olympiad, Geo Bee	(1,503)	-39.99%	\$1,539	214.94%
257 04	1410	890	02	Miscellaneous-MS	\$0	\$220	\$204	\$248	\$248	Award paper, Geo Bee awards, NHS/NJHS	-	0.00%	\$28	12.73%
258 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%	\$0	0.00%
259 04	1410	220	03	Social Security-HS	\$1,240	\$1,384	\$1,158	\$1,375	\$1,385		10	0.73%	\$1	0.07%
260 04	1410	231	03	Employee Retirement-HS	\$2,829	\$0	\$0	\$0	\$1		1	---	\$1	---
261 04	1410	232	03	Teacher Retirement-HS	\$0	\$3,220	\$2,598	\$0	\$3,805	Equals .2102 times salary for those working more than 35 hrs. /wk.	3,805	---	\$585	18.17%
262 04	1410	250	03	Unemployment-HS	\$0	\$87	\$50	\$87	\$60		(27)	-31.03%	-\$27	-31.03%
263 04	1410	260	03	Workers' Compensation-HS	\$52	\$85	\$50	\$85	\$50		(35)	-41.18%	-\$35	-41.18%
264 04	1410	610	03	General Supplies/Paper-HS	\$20	\$1,500	\$1,065	\$1,485	\$2,338	Drama scripts/royalties, Robotics, Musical Theater	853	57.44%	\$838	55.87%
265 04	1410	810	03	Dues & Fees-HS	\$1,048	\$1,718	\$420	\$2,874	\$2,755	Music festival, NHS/NJHS, HOBY, Robotics, Science Olympiad, Geo Bee	(119)	-4.14%	\$1,037	60.36%
266 04	1410	890	03	Miscellaneous-HS	\$0	\$330	\$249	\$302	\$302	Award paper, Geo Bee awards, NHS/NJHS	-	0.00%	-\$28	-8.48%
267 04	1410	112	11	Co-Curricular Salaries - Academic FRES	\$5,145	\$2,195	\$7,090	\$2,195	\$2,195	Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$0	0.00%
268 04	1410	220	11	Social Security- FRES	\$377	\$359	\$507	\$167	\$170		3	1.80%	-\$169	-52.65%
269 04	1410	231	11	Employee Retirement-FRES	\$675	\$0	\$0	\$2,675	\$0		(2,674)	-99.96%	\$1	---
270 04	1410	232	11	Teacher Retirement	\$100	\$836	\$1,262	\$1,087	\$460	Equals .2102 times salary for those working more than 35 hrs. /wk.	(627)	-57.68%	-\$376	-44.98%
271 04	1410	250	11	Unemployment Compensation	\$0	\$23	\$23	\$23	\$10		(13)	-56.52%	-\$13	-56.52%
272 04	1410	260	11	Workers' Compensation	\$15	\$22	\$23	\$22	\$5		(17)	-77.27%	-\$17	-77.27%
273 04	1420	112	02	Co-Curricular Salaries - Athletic-MS	\$13,135	\$17,791	\$16,771	\$17,791	\$17,791	Coaching Salaries; estimate based on FY22	-	0.00%	\$0	0.00%
274 04	1420	220	02	Social Security-MS	\$921	\$1,361	\$1,243	\$1,352	\$1,360		8	0.59%	-\$1	-0.07%
275 04	1420	232	02	Teacher Retirement-MS	\$1,516	\$1,242	\$1,802	\$1,615	\$3,740	Equals .2102 times salary for those working more than 35 hrs. /wk.	2,125	131.58%	\$2,498	201.13%
276 04	1420	250	02	Unemployment-MS	\$0	\$86	\$54	\$86	\$60		(26)	-30.23%	-\$26	-30.23%
277 04	1420	260	02	Workers' Compensation-MS	\$9	\$83	\$51	\$83	\$80		(3)	-3.61%	-\$3	-3.61%
278 04	1420	330	02	Contracted Services - MS	\$8,392	\$7,875	\$7,875	\$9,500	\$10,850	Contracted services for field maintenance, JIM RINES	1,350	14.21%	\$2,975	37.78%
279 04	1420	430	02	Repairs & Maintenance Services-MS	\$894	\$2,000	\$4,054	\$1,800	\$1,575	Field & fence maintenance, paint & lumber for out buildings	(225)	-12.50%	-\$425	-21.25%
280 04	1420	442	02	Rental of Equipment-MS	\$268	\$495	\$693	\$450	\$450	Portapotties	-	0.00%	-\$45	-9.09%
281 04	1420	591	02	Purchased Services/Private Sources-	\$4,716	\$10,698	\$5,750	\$9,390	\$10,761	Officials, police coverage, Family ID \$500	1,371	14.60%	\$63	0.59%
282 04	1420	610	02	General Supplies/Paper-MS	\$3,042	\$4,087	\$2,153	\$1,485	\$1,485	Med supplies, Awards, scorebooks, socks, hats	-	0.00%	-\$2,602	-63.67%
04	1420	735	02	Replacement Equipment-MS	\$4,090	\$0	\$0	\$2,396	\$5,631	Bats, bases, helmets, V soccer uniforms (\$1,200), Baseball/Softball pants (\$600), GV Basketball uniforms (\$750), trifold mats (\$600), STORAGE CONTAINER (\$8,000); Budgeted at 45% of total cost	3,235	135.02%	\$5,631	---
283														
284 04	1420	810	02	Dues & Fees-MS	\$1,271	\$1,818	\$1,208	\$1,744	\$1,755	NHIAA, NHADA, Tri-County League, GSC, Coaches' associations	11	0.63%	-\$63	-3.47%
285 04	1420	890	02	Miscellaneous-MS	\$11	\$338	\$326	\$365	\$331	Dinner for scholar athletes, mileage for AD meetings, lodging for spring meeting, flowers for Senior night	(34)	-9.32%	-\$7	-2.07%
286 04	1420	112	03	Co-Curricular Salaries - Athletic-HS	\$19,495	\$33,887	\$31,353	\$33,887	\$33,887	Coaching Salaries; estimate based on FY22	-	0.00%	\$0	0.00%
287 04	1420	220	03	Social Security-HS	\$1,388	\$2,592	\$2,356	\$2,575	\$2,595		20	0.78%	\$3	0.12%
288 04	1420	232	03	Teacher Retirement-HS	\$2,116	\$1,517	\$1,981	\$1,972	\$7,120	Equals .2102 times salary for those working more than 35 hrs. /wk.	5,148	261.05%	\$5,603	369.35%
289 04	1420	250	03	Unemployment-HS	\$0	\$164	\$101	\$164	\$115		(49)	-29.88%	-\$49	-29.88%
290 04	1420	260	03	Workers' Compensation-HS	\$33	\$159	\$91	\$159	\$160		1	0.63%	\$1	0.63%
291 04	1420	330	03	Contracted Services - HS	\$10,798	\$9,625	\$9,625	\$11,000	\$12,650	Contracted services for field maintenance, JIM RINES	1,650	15.00%	\$3,025	31.43%
292 04	1420	430	03	Repairs & Maintenance Services-HS	\$1,092	\$1,000	\$4,954	\$2,200	\$1,925	Field & fence maintenance, paint & lumber for out buildings	(275)	-12.50%	\$925	92.50%
293 04	1420	442	03	Rental of Equipment-HS	\$328	\$605	\$847	\$550	\$550	Portapotties	-	0.00%	-\$55	-9.09%
294 04	1420	591	03	Purch. Services/Private Sources- HS	\$5,764	\$13,076	\$7,426	\$11,477	\$13,153	Officials, police coverage, Family ID \$500	1,676	14.60%	\$77	0.59%
295 04	1420	610	03	General Supplies/Paper-HS	\$3,516	\$4,936	\$2,632	\$1,710	\$1,710	Med supplies, Awards, scorebooks, socks, hats	-	0.00%	-\$3,226	-65.36%
04	1420	735	03	Replacement Equipment-HS	\$5,000	\$0	\$0	\$2,629	\$6,894	Bats, bases, helmets, V soccer uniforms (\$1,200), Baseball/Softball pants (\$600), GV Basketball uniforms (\$750), trifold mats (\$600), STORAGE CONTAINER (\$8,000); Budgeted at 55% of total cost	4,265	162.23%	\$6,894	---
296														
297 04	1420	810	03	Dues & Fees-HS	\$1,554	\$2,222	\$1,477	\$2,131	\$2,145	NHIAA, NHADA, Tri-County League, GSC, Coaches' associations	14	0.66%	-\$77	-3.47%
298 04	1420	890	03	Miscellaneous-HS	\$13	\$413	\$403	\$445	\$404	meeting, flowers for Senior night	(41)	-9.21%	-\$9	-2.18%
299 04	1490	610	02	Summer School Supplies - MS	\$0	\$500	\$0	\$500	\$500	Summer school	-	0.00%	\$0	0.00%
300 04	1490	810	02	Dues & Fees (Camp Fee)-MS	\$0	\$5,000	\$0	\$5,000	\$5,000	Sixth grade Science Camp trip	-	0.00%	\$0	0.00%
301 04	1490	810	03	Dues & Fees (Camp Fee)-HS	\$0	\$0	\$0	\$0	\$5,000	DC/US History HS field trip	5,000	---	\$5,000	---
302 04	2122	112	02	Guidance Salaries-MS	\$45,312	\$21,000	\$21,911	\$42,000	\$44,570	1.0 School Counselor	2,570	6.12%	\$23,570	112.24%
303 04	2122	211	02	Medical Insurance-MS	\$9,639	\$10,984	\$389	\$8,628	\$7,800	Estimate 5% increase based on 10/1 Enrollment	(828)	-9.60%	-\$3,184	-28.99%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	Comparing FY23 Draft 2 to		Comparing FY23 Draft 2 to	
											FY 22 Budget	FY 21 Actual	FY 22 Budget	FY 21 Actual
											\$ Difference	% Difference	\$ Difference	% Difference
304	04	2122	212 02	Dental Insurance-MS	\$728	\$301	\$0	\$684	\$600	Estimate 5% increase based on 10/1 Enrollment	(84)	-12.28%	\$299	99.34%
305	04	2122	213 02	Life Insurance-MS	\$84	\$40	\$0	\$70	\$75		5	7.14%	\$35	87.50%
306	04	2122	214 02	Disability Insurance-MS	\$90	\$0	\$0	\$84	\$85		6	7.14%	\$90	---
307	04	2122	220 02	Social Security-MS	\$3,122	\$1,557	\$1,706	\$3,213	\$3,409		196	6.10%	\$1,852	118.95%
308	04	2122	232 02	Teacher Retirement-MS	\$7,651	\$0	\$0	\$8,828	\$9,370	Equals salary time .2102	542	6.14%	\$9,370	---
309	04	2122	250 02	Unemployment-MS	\$0	\$34	\$73	\$135	\$145		10	7.41%	\$111	326.47%
310	04	2122	260 02	Workers' Compensation-MS	\$1,029	\$34	\$72	\$132	\$145		(7)	-5.30%	\$91	267.65%
311	04	2122	321 02	Contracted Service-MS	\$0	\$135	\$0	\$135	\$135	Crisis Counseling	-	0.00%	\$0	0.00%
312	04	2122	323 02	Testing-MS	\$1,353	\$3,150	\$1,068	\$3,150	\$3,150	In-District academic testing	-	0.00%	\$0	0.00%
313	04	2122	591 02	Purchased Services/Private Sources- MS	\$0	\$0	\$0	\$0	\$1,125	Speaker for Red Ribbon Week/ Unity Day/ Safety before Prom	1,125	---	\$1,125	---
314	04	2122	610 02	General Supplies/Paper/Tests-MS	\$498	\$1,745	\$957	\$1,710	\$1,755	Gen Supplies -calendar, pencils, office supplies, Red Ribbon Week	45	2.63%	\$10	0.57%
315	04	2122	641 02	Books & Other Printed Media- MS	\$284	\$0	\$0	\$1,000	\$0	S1 Counseling pamphlets, media, etc.	(999)	-99.90%	\$1	---
316	04	2122	810 02	Dues & Fees-MS	\$154	\$0	\$0	\$338	\$338	ASCA and NHSCA MS Counselors Assoc.	-	0.00%	\$338	---
317	04	2122	112 03	Guidance Salaries-HS	\$77,995	\$80,611	\$80,139	\$79,857	\$74,295	1.0 School Counselor; Draft 2 adjustment based on additional days per contract	4,438	5.56%	\$3,684	4.57%
318	04	2122	211 03	Medical Insurance-HS	\$22,013	\$21,966	\$22,100	\$22,672	\$24,100	Estimate 5% increase based on 10/1 Enrollment	1,128	4.93%	\$2,034	9.26%
319	04	2122	212 03	Dental Insurance-HS	\$1,669	\$1,677	\$1,493	\$1,480	\$1,600	Estimate 5% increase based on 10/1 Enrollment	70	4.73%	-\$127	-7.57%
320	04	2122	213 03	Life Insurance-HS	\$78	\$101	\$66	\$54	\$55		16	29.63%	-\$31	-30.69%
321	04	2122	214 03	Disability Insurance-HS	\$102	\$129	\$123	\$135	\$135		-	0.00%	\$6	4.65%
322	04	2122	220 03	Social Security-HS	\$5,613	\$6,066	\$5,816	\$6,069	\$5,684		381	6.28%	\$384	6.33%
323	04	2122	232 03	Teacher Retirement-HS	\$13,819	\$14,115	\$15,861	\$16,786	\$13,180	Equals salary time .2102	934	5.56%	\$3,605	25.54%
324	04	2122	250 03	Unemployment-HS	\$0	\$167	\$114	\$263	\$270		7	2.66%	\$103	61.68%
325	04	2122	260 03	Workers' Compensation-HS	\$204	\$364	\$232	\$257	\$235		(17)	-6.61%	-\$124	-34.07%
326	04	2122	321 03	Contracted Service-HS	\$0	\$165	\$0	\$165	\$165	Crisis Counseling	-	0.00%	\$0	0.00%
327	04	2122	323 03	Testing-HS	\$1,287	\$3,850	\$1,857	\$3,850	\$3,850	In District academic testing	-	0.00%	\$0	0.00%
328	04	2122	591 03	Purchased Ser./Private Sources- HS	\$0	\$0	\$0	\$0	\$1,375	Speaker for Red Ribbon Week/ Unity Day/ Safety before Prom	1,375	---	\$1,375	---
329	04	2122	610 03	General Supplies/Paper/Tests-HS	\$710	\$2,130	\$1,168	\$2,090	\$2,145	Gen Supplies -calendar, pencils, office supplies, Red Ribbon Week	55	2.63%	\$15	0.70%
330	04	2122	810 03	Dues & Fees-HS	\$368	\$0	\$0	\$412	\$412	ASCA and NHSCA, HS Counselors Assoc.	-	0.00%	\$412	---
331	04	2122	112 11	Guidance Salaries-FRES	\$69,800	\$71,000	\$68,999	\$41,000	\$42,500	1.0 School Counselor	1,500	3.68%	-\$28,500	-40.14%
332	04	2122	211 11	Medical Insurance-FRES	\$16,419	\$16,269	\$10,745	\$2,000	\$8,000	Budget based on single plan (current plan is health insurance buy back)	-	0.00%	-\$14,269	-87.71%
333	04	2122	212 11	Dental Insurance-FRES	\$973	\$972	\$520	\$0	\$600	\$1 Based on current demographics	1	---	-\$971	-99.90%
334	04	2122	213 11	Life Insurance-FRES	\$78	\$123	\$47	\$84	\$55		(14)	-25.93%	-\$83	-67.48%
335	04	2122	214 11	Disability Insurance-FRES	\$125	\$157	\$75	\$168	\$165		(118)	-70.24%	-\$107	-68.15%
336	04	2122	220 11	Social Security-FRES	\$4,961	\$5,432	\$5,266	\$3,116	\$3,404	Salary *.0765 on wages and health insurance buyback	139	4.46%	-\$2,177	-40.08%
337	04	2122	232 11	Teacher Retirement-FRES	\$12,371	\$12,638	\$12,282	\$8,618	\$8,935	Equals salary time .2102	317	3.68%	-\$3,703	-29.30%
338	04	2122	250 11	Unemployment-FRES	\$0	\$68	\$96	\$173	\$140		(33)	-19.08%	\$72	105.88%
339	04	2122	260 11	Workers' Compensation-FRES	\$209	\$326	\$225	\$169	\$140		(49)	-28.99%	-\$206	-63.19%
340	04	2122	323 11	Testing-FRES	\$3,891	\$5,938	\$0	\$5,938	\$5,938	In-District academic testing	-	0.00%	\$0	0.00%
341	04	2122	610 11	General Supplies/Paper/Tests-FRES	\$0	\$311	\$278	\$250	\$250	General Supplies - calendar, pencils, office supplies	-	0.00%	-\$61	-19.61%
342	04	2122	641 11	Books & Other Printed Media- FRES	\$284	\$0	\$0	\$350	\$200	Counseling pamphlets, media, etc.	(150)	-42.86%	\$200	---
343	04	2122	810 11	Dues & Fees- FRES	\$179	\$0	\$0	\$179	\$179	ASCA and NHSCA	-	0.00%	\$179	---
344	04	2122	323 12	Testing-LCS	\$1,080	\$100	\$0	\$1,750	\$1		(1,749)	-99.94%	-\$99	-99.00%
345	04	2129	114 02	Guidance Secretary Salary-MS	\$14,761	\$15,918	\$14,600	\$14,765	\$15,510	45 FTE Middle School	751	5.08%	-\$403	-2.53%
346	04	2129	211 02	Medical Insurance-MS	\$10,230	\$11,022	\$7,358	\$7,624	\$8,005	Estimate 5% increase	381	5.00%	-\$3,017	-27.37%
347	04	2129	212 02	Dental Insurance-MS	\$754	\$754	\$392	\$390	\$410	Estimate 5% increase	20	5.13%	-\$344	-45.62%
348	04	2129	213 02	Life Insurance-MS	\$24	\$28	\$17	\$15	\$20		5	33.33%	-\$8	-28.57%
349	04	2129	214 02	Disability Insurance-MS	\$26	\$36	\$28	\$34	\$30		(4)	-11.76%	-\$6	-16.67%
350	04	2129	220 02	Social Security-MS	\$1,011	\$1,218	\$1,014	\$1,122	\$1,185	Equals salary times .076	68	6.06%	-\$28	-2.30%
351	04	2129	231 02	Employee Retirement-MS	\$1,647	\$1,778	\$1,631	\$2,076	\$2,180	Equals .1406 times salary for those working more than 35 hrs. /wk.	109	5.25%	\$407	22.89%
352	04	2129	250 02	Unemployment-MS	\$0	\$68	\$30	\$64	\$50		(14)	-21.88%	-\$18	-26.47%
353	04	2129	260 02	Workers' Compensation-MS	\$46	\$75	\$47	\$73	\$40		(33)	-45.21%	-\$35	-46.67%
354	04	2129	114 03	Guidance Secretary Salary-HS	\$18,048	\$15,918	\$17,674	\$18,046	\$18,960	55 FTE High School	920	5.10%	\$3,047	19.14%
355	04	2129	211 03	Medical Insurance-HS	\$12,150	\$10,944	\$8,901	\$9,318	\$9,800	Estimate 5% increase	482	5.17%	-\$1,144	-10.45%
356	04	2129	212 03	Dental Insurance-HS	\$922	\$922	\$474	\$477	\$500		23	4.82%	-\$422	-45.77%
357	04	2129	213 03	Life Insurance-HS	\$19	\$28	\$21	\$19	\$35		16	84.21%	\$7	25.00%
358	04	2129	214 03	Disability Insurance-HS	\$33	\$36	\$33	\$41	\$38		(3)	-7.32%	\$2	5.56%
359	04	2129	220 03	Social Security-HS	\$1,236	\$1,218	\$1,227	\$1,371	\$1,450	Equals salary times .076	79	5.76%	\$232	19.05%
360	04	2129	231 03	Employee Retirement-HS	\$2,014	\$1,778	\$1,974	\$2,537	\$2,670	Equals .1406 times salary for those working more than 35 hrs. /wk.	133	5.24%	\$892	50.17%
361	04	2129	250 03	Unemployment-HS	\$0	\$68	\$35	\$70	\$65		(5)	-7.14%	-\$3	-4.41%
362	04	2129	260 03	Workers' Compensation-HS	\$72	\$75	\$57	\$77	\$50		(27)	-35.06%	-\$25	-33.33%
363	04	2134	112 02	Nurses Salary-MS	\$26,741	\$26,379	\$26,325	\$26,325	\$28,645		2,320	8.81%	\$2,266	8.59%
364	04	2134	211 02	Medical Insurance-MS	\$13,258	\$10,983	\$9,945	\$10,292	\$10,900	Estimate 5% increase based on 10/1 Enrollment	508	4.94%	-\$183	-1.67%
365	04	2134	212 02	Dental Insurance-MS	\$754	\$754	\$672	\$627	\$710	Estimate 5% increase based on 10/1 Enrollment	73	11.64%	-\$54	-7.16%
366	04	2134	213 02	Life Insurance-MS	\$38	\$46	\$30	\$24	\$35		11	44.03%	-\$11	-23.91%
367	04	2134	214 02	Disability Insurance-MS	\$56	\$59	\$55	\$61	\$60		(1)	-1.15%	\$1	1.69%
368	04	2134	220 02	Social Security-MS	\$2,071	\$2,014	\$1,793	\$2,001	\$2,190		189	9.45%	\$176	8.74%
369	04	2134	232 02	Teacher Retirement-MS	\$4,760	\$4,686	\$4,686	\$5,534	\$4,025	Equals salary time .2102	486	8.78%	\$1,334	28.47%
370	04	2134	250 02	Unemployment-MS	\$0	\$68	\$46	\$86	\$95		9	10.47%	\$27	39.71%
371	04	2134	260 02	Workers' Compensation-MS	\$86	\$122	\$85	\$122	\$80		(42)	-34.43%	-\$42	-34.43%
372	04	2134	323 02	Nurses Cont. Svs-MS	\$0	\$881	\$0	\$809	\$1	S1 Included in Substitutes funding	(808)	-99.88%	-\$800	-99.89%
373	04	2134	430 02	Repairs & Maintenance Services-MS	\$29	\$68	\$63	\$68	\$79	Calibration- audiometer	11	16.18%	\$11	16.18%
374	04	2134	610 02	General Supplies/Paper-MS	\$189	\$412	\$288	\$407	\$410	Nursing supplies	3	0.74%	-\$2	-0.49%
375	04	2134	650 02	Computer Software - MS TECH	\$313	\$320	\$320	\$329	\$420	SNAP (Nurses' Software)	91	27.66%	\$100	31.25%
376	04	2134	810 02	Dues & Fees-MS	\$68	\$0	\$0	\$68	\$68	NASD Dues and NHSCA	-	0.00%	\$68	---

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	Comparing FY23 Draft 2 to		Comparing FY23 Draft 2 to	
											FY 22 Budget	% Difference	FY 21 Actual	% Difference
377 04	2134	112	03	Nurses Salary-HS	\$32,683	\$32,175	\$32,175	\$32,175	\$35,010		2,835	8.81%	\$2,835	8.81%
378 04	2134	211	03	Medical Insurance-HS	\$14,163	\$10,983	\$12,155	\$12,580	\$13,300	Estimate 5% increase based on 10/1 Enrollment	620	4.93%	\$2,217	20.19%
379 04	2134	212	03	Dental Insurance-HS	\$922	\$922	\$821	\$821	\$865	Estimate 5% increase based on 10/1 Enrollment	39	4.75%	\$62	-6.72%
380 04	2134	213	03	Life Insurance-HS	\$46	\$56	\$36	\$30	\$40		10	34.68%	\$16	-28.57%
381 04	2134	214	03	Disability Insurance-HS	\$68	\$72	\$68	\$74	\$70		(4)	-5.63%	\$2	-2.78%
382 04	2134	220	03	Social Security-HS	\$2,354	\$2,461	\$2,192	\$2,445	\$2,680		235	9.61%	\$219	8.90%
383 04	2134	232	03	Teacher Retirement-HS	\$5,653	\$5,727	\$5,727	\$6,763	\$7,360	Equals salary time .2102	597	8.83%	\$1,633	28.51%
384 04	2134	250	03	Unemployment-HS	\$0	\$68	\$57	\$106	\$115		9	8.49%	\$47	69.12%
385 04	2134	260	03	Workers' Compensation-HS	\$104	\$150	\$103	\$150	\$95		(55)	-36.67%	\$55	-36.67%
386 04	2134	323	03	Nurses Cont. Svs-HS	\$0	\$881	\$0	\$988	\$1	Budgeted through Substitutes Line Item	(987)	-99.90%	\$880	-99.89%
387 04	2134	430	03	Repairs & Maintenance Services-HS	\$36	\$83	\$77	\$83	\$96	Calibration- audiometer	13	15.66%	\$13	15.66%
388 04	2134	610	03	General Supplies/Paper-HS	\$153	\$508	\$352	\$498	\$500	Nursing supplies	2	0.40%	\$8	-1.57%
389 04	2134	650	03	Computer Software-HS	\$454	\$464	\$464	\$477	\$420	SNAP (Nurses' Software)	(57)	-11.95%	\$44	-9.48%
390 04	2134	810	03	Dues & Fees-HS	\$91	\$0	\$0	\$83	\$83	NASN Dues and NHSNA	-	0.00%	\$83	---
391 04	2134	112	11	Nurses Salary-FRES	\$63,550	\$65,139	\$54,500	\$54,500	\$50,250		(4,250)	-7.80%	\$14,889	-22.86%
392 04	2134	211	11	Medical Insurance-FRES	\$26,744	\$21,966	\$18,442	\$19,060	\$24,050	Estimate 5% increase based on 10/1 Enrollment	4,940	25.92%	\$2,034	9.26%
393 04	2134	212	11	Dental Insurance-FRES	\$1,925	\$1,677	\$1,244	\$1,244	\$1	Based on 10/1 Enrollment	(1,243)	-99.92%	\$1,676	-99.94%
394 04	2134	213	11	Life Insurance-FRES	\$0	\$112	\$60	\$54	\$75		21	38.89%	\$37	-33.04%
395 04	2134	214	11	Disability Insurance-FRES	\$166	\$144	\$104	\$126	\$110		(16)	-13.03%	\$34	-23.61%
396 04	2134	220	11	Social Security-FRES	\$4,464	\$4,984	\$3,822	\$4,142	\$3,845		(297)	-7.17%	\$1,139	-22.85%
397 04	2134	232	11	Teacher Retirement-FRES	\$11,311	\$11,595	\$9,701	\$11,456	\$10,560	Equals salary time .2102	(896)	-7.82%	\$1,035	-8.93%
398 04	2134	250	11	Unemployment-FRES	\$0	\$68	\$163	\$179	\$165		(14)	-7.82%	\$97	142.65%
399 04	2134	260	11	Workers' Compensation-FRES	\$191	\$298	\$175	\$298	\$160		(158)	-53.02%	\$158	-53.02%
400 04	2134	323	11	Nurses Cont. Svs-FRES	\$3,045	\$1,764	\$0	\$1,797	\$1	Now budgeted through substitute line item	(1,796)	-99.94%	\$1,763	-99.94%
401 04	2134	430	11	Repairs & Maintenance Services-FRES	\$65	\$250	\$140	\$220	\$400	Calibration- audiometer, scale	180	81.82%	\$150	60.00%
402 04	2134	610	11	General Supplies/Paper-FRES	\$775	\$1,200	\$1,046	\$1,145	\$690	Nursing supplies	(455)	-59.72%	\$510	-42.51%
403 04	2134	650	11	Computer Software -FRES TECH	\$303	\$671	\$666	\$691	\$420	SNAP (Nurses' Software)	(271)	-39.22%	\$251	-37.41%
404 04	2134	731	11	New Equipment-FRES	\$0	\$0	\$0	\$123	\$239	Backboard	116	94.96%	\$239	---
405 04	2134	810	11	Dues & Fees-FRES	\$165	\$0	\$2	\$150	\$125	NASN Dues and NHSNA	(25)	-16.67%	\$125	---
406 04	2134	112	12	Nurses Salary-LCS	\$61,800	\$50,967	\$59,371	\$50,400	\$52,955	Draft 2 increase due to additional days per contract	9,600	19.05%	\$9,033	17.72%
407 04	2134	211	12	Medical Insurance-LCS	\$8,284	\$8,135	\$16,379	\$16,941	\$18,000	Estimate 5% increase based on 10/1 Enrollment	859	5.07%	\$9,665	118.81%
408 04	2134	212	12	Dental Insurance-LCS	\$972	\$778	\$866	\$866	\$950	Estimate 5% increase based on 10/1 Enrollment	44	5.08%	\$132	16.97%
409 04	2134	213	12	Life Insurance-LCS	\$77	\$108	\$66	\$54	\$50		16	29.63%	\$36	-35.19%
410 04	2134	214	12	Disability Insurance-LCS	\$63	\$139	\$106	\$118	\$110		(8)	-6.68%	\$29	-20.86%
411 04	2134	220	12	Social Security-LCS	\$4,309	\$3,879	\$3,507	\$3,630	\$4,050		760	19.84%	\$711	18.33%
412 04	2134	232	12	Teacher Retirement-LCS	\$10,947	\$0	\$0	\$0	\$11,130	Line item needed to properly account for this expense	12,615	---	\$12,615	---
413 04	2134	250	12	Unemployment-LCS	\$0	\$68	\$79	\$166	\$175		9	5.42%	\$107	157.35%
414 04	2134	260	12	Workers' Compensation-LCS	\$184	\$289	\$162	\$289	\$170		(119)	-41.18%	\$119	-41.18%
415 04	2134	323	12	Nurses Cont. Svs-LCS	\$728	\$1,764	\$371	\$1,797	\$1	Now budgeted through substitute line item	(1,796)	-99.94%	\$1,763	-99.94%
416 04	2134	430	12	Repairs & Maintenance Services-LCS	\$85	\$195	\$111	\$220	\$200	Calibrations for blood pressure cuff nad audiometer	(20)	-9.09%	\$5	2.56%
417 04	2134	610	12	General Supplies/Paper-LCS	\$304	\$393	\$335	\$425	\$565	Nursing Supplies - gloves, masks,Tylenol, Benadryl, Caladryl, etc	140	32.94%	\$172	43.77%
418 04	2134	650	12	Computer Software - LCS TECH	\$303	\$144	\$144	\$148	\$420	SNAP (Nurses' Software)	272	183.78%	\$276	191.67%
419 04	2134	731	12	New Equipment-LCS	\$0	\$0	\$0	\$400	\$345	Double lock narcotic cabinet	(55)	-13.75%	\$345	---
420 04	2134	735	12	Replacement Equipment-LCS	\$0	\$0	\$0	\$335	\$0		(334)	-99.70%	\$1	---
421 04	2134	810	12	Dues & Fees-LCS	\$150	\$0	\$0	\$150	\$150	NASN Dues and NHSNA	-	0.00%	\$150	---
422 04	2140	112	01	School Psychologist	\$26,751	\$70,000	\$73,000	\$73,000	\$73,000	Will probably be contracted service in 2023	-	0.00%	\$3,000	4.29%
423 04	2140	211	01	Medical Insurance-Psych	\$117	\$21,966	\$21,950	\$22,872	\$23,000	Budget as if position is funded by staff	128	0.56%	\$1,034	4.71%
424 04	2140	212	01	Dental Insurance-Psych	\$21,965	\$1,631	\$1,493	\$1,493	\$1,500	Budget as if position is funded by staff	7	0.47%	\$131	-8.03%
425 04	2140	213	01	Life Insurance-Psych	\$1,631	\$123	\$84	\$123	\$85	Budget as if position is funded by staff	(38)	-30.89%	\$38	-30.89%
426 04	2140	214	01	LTD Insurance-Psych	\$150	\$158	\$134	\$158	\$135	Budget as if position is funded by staff	(23)	-14.56%	\$23	-14.56%
427 04	2140	220	01	FICA Insurance-Psych	\$4,825	\$5,355	\$5,056	\$5,548	\$5,585	Budget as if position is funded by staff	37	0.67%	\$230	4.30%
428 04	2140	231	01	Teacher Retirement	\$12,459	\$12,460	\$12,994	\$15,345	\$15,345	Budget as if position is funded by staff	-	0.00%	\$2,885	23.15%
429 04	2140	250	01	Unemployment-Psych	\$0	\$68	\$84	\$85	\$85	Budget as if position is funded by staff	17	25.00%	\$17	25.00%
430 04	2140	260	01	Workers' Comp-Psych	\$0	\$328	\$235	\$328	\$235	Budget as if position is funded by staff	(93)	-28.35%	\$93	-28.35%
431 04	2142	323	02	Psychological Testing Services-MS	\$3,471	\$5,000	\$4,841	\$6,250	\$6,500	When outside testing resources are needed	250	4.00%	\$1,500	30.00%
432 04	2142	323	03	Psychological Testing Services-HS	\$880	\$5,000	\$4,400	\$6,250	\$6,500	When outside testing resources are needed	250	4.00%	\$1,500	30.00%
433 04	2142	323	11	Psychological Testing Services-FRES	\$2,827	\$7,500	\$7,390	\$5,000	\$7,500	When outside testing resources are needed	2,500	50.00%	\$0	0.00%
434 04	2142	610	11	General Supplies/Tests/Paper-FRES	\$0	\$0	\$0	\$260	\$260	When outside testing resources are needed	-	0.00%	\$260	---
435 04	2142	323	12	Psychological Testing Services-LCS	\$194	\$2,500	\$1,760	\$2,500	\$2,750	When outside testing resources are needed	250	10.00%	\$250	10.00%
436 04	2143	321	02	Associate Psychologist - Contracted-MS	\$0	\$0	\$0	\$0	\$0		-	---	\$0	---
437 04	2143	321	03	Associate Psychologist - Contracted-HS	\$0	\$0	\$0	\$0	\$0		-	---	\$0	---
438 04	2143	321	11	Assoc. Psychologist - Contracted-FRES	\$0	\$0	\$0	\$0	\$0		-	---	\$0	---
439 04	2143	610	11	General Supplies/Tests/Paper-FRES	\$0	\$255	\$255	\$0	\$255		255	---	\$0	0.00%
440 04	2143	321	12	Assoc. Psychologist - Contracted-FRES	\$0	\$0	\$0	\$0	\$0		-	---	\$0	---
441 04	2143	610	12	General Supplies/Tests/Paper-LCS	\$47	\$255	\$214	\$260	\$260	General supplies	-	0.00%	\$5	1.96%
442 04	2149	112	01	BCBA Other Admin Salary-SPED	\$82,212	\$65,000	\$70,000	\$70,000	\$71,750		1,575	2.25%	\$6,575	10.12%
443 04	2149	211	01	Medical Insurance-SPED	\$23,782	\$22,741	\$21,950	\$22,872	\$24,100	Estimate 5% increase based on 10/1 Enrollment	1,128	4.93%	\$1,259	5.54%
444 04	2149	212	01	Dental Insurance- SPED	\$1,087	\$1,631	\$0	\$1,493	\$1	Based on 10/1 Enrollment (0)	(1,492)	-99.93%	\$1,630	-99.94%
445 04	2149	213	01	Life Insurance- BCBA	\$120	\$139	\$50	\$56	\$55		(1)	-1.79%	\$84	-60.43%
446 04	2149	214	01	Disability- BCBA	\$147	\$178	\$99	\$148	\$100		(48)	-32.43%	\$78	-43.82%
447 04	2149	220	01	Social security - BCBA	\$6,069	\$4,980	\$5,060	\$5,320	\$5,490		170	3.20%	\$510	10.24%
448 04	2149	231	01	Employee retirement- BCBA	\$8,432	\$7,004	\$7,819	\$14,714	\$10,090	Equals .1406 times salary for those working more than 35 hrs. /wk.	(4,649)	-31.60%	\$3,061	43.70%
449 04	2149	250	01	Unemployment - SPED	\$0	\$68	\$134	\$0	\$240		240	#DIV/0!	\$172	252.94%
450 04	2149	260	01	Workers' Compensation-SPED	\$224	\$371	\$225	\$360	\$195	ABA/RBT Rise staff	(165)	-45.83%	\$176	-47.44%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

											Comparing FY23 Draft 2 to FY 22 Budget		Comparing FY23 Draft 2 to FY 21 Actual				
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	\$ Difference	% Difference	\$ Difference	% Difference			
451	04	2149	114	02	ABA Therapist-MS		\$99,216	\$102,629	\$84,241	\$79,690	\$55,830	\$139,150	4 ABA/RBT Therapists for Rise Program; Draft 2 adjustment due to staff allocation corrections	59,460	74.61%	\$36,521	35.59%
452	04	2149	211	02	Medical Insurance- MS		\$10,613	\$10,135	\$6,264	\$15,529	\$4,000	\$28,000	Based on 10/2021 accurate staffing and 5% estimated increase	12,471	80.31%	\$17,865	176.27%
453	04	2149	212	02	Dental Insurance- MS		\$633	\$633	\$261	\$470	\$1	\$1,550	Based on 10/2021 accurate staffing and 5% estimated increase	1,080	229.79%	\$917	144.87%
454	04	2149	213	02	Life Insurance- MS		\$131	\$181	\$103	\$87	\$90	\$200	ABA/RBT Rise staff	113	128.62%	\$19	10.50%
455	04	2149	214	02	Disability Insurance- MS		\$156	\$232	\$117	\$171	\$65	\$210	ABA/RBT Rise staff	39	22.81%	\$22	-9.48%
456	04	2149	220	02	Social Security- MS-ABA		\$10	\$7,851	\$6,560	\$4,269	\$4,425	\$10,950	Change due to staff allocation corrections	6,681	156.50%	\$3,099	39.47%
457	04	2149	231	02	Employee Retirement -MS/ABA		\$10,256	\$11,464	\$8,523	\$11,204	\$5,945	\$15,760	Change due to staff allocation corrections	4,556	40.66%	\$4,296	37.47%
458	04	2149	250	02	Unemployment - MS		\$0	\$135	\$181	\$262	\$76	\$445		183	69.85%	\$310	229.63%
459	04	2149	260	02	Workers' Compensation-MS		\$309	\$482	\$273	\$256	\$151	\$385		129	50.39%	-\$97	-20.12%
460	04	2149	580	02	Travel/Conference - MS		\$150	\$500	\$255	\$500	\$500	\$500	Required PD for Recertification	-	0.00%	\$0	0.00%
461	04	2149	610	02	General Supplies - MS		\$473	\$1,250	\$1,157	\$1,000	\$1,000	\$1,000	General supplies	-	0.00%	-\$250	-20.00%
462	04	2149	114	03	ABA Therapist- HS		\$0	\$0	\$0	\$56,175	\$55,830	\$34,680	1 ABA/RBT Therapists for Rise Program; Draft 2 adjustment due to staff allocation corrections	(21,495)	-38.26%	\$34,680	...
463	04	2149	211	03	Medical Insurance HS		\$0	\$0	\$0	\$16,847	\$1	\$17,775	Based on 10/2021 accurate staffing and 5% estimated increase	928	5.51%	\$17,775	...
464	04	2149	212	03	Dental Insurance- HS		\$0	\$0	\$0	\$1,281	\$1	\$910	Based on 10/2021 accurate staffing and 5% estimated increase	(371)	-28.96%	\$910	...
465	04	2149	213	03	Life Insurance- HS		\$0	\$0	\$0	\$62	\$90	\$50	ABA/RBT Rise staff	(12)	-18.78%	\$50	...
466	04	2149	214	03	Disability Insurance- HS		\$0	\$0	\$0	\$131	\$65	\$110	ABA/RBT Rise staff	(21)	-16.03%	\$110	...
467	04	2149	220	03	Social security- HS- ABA		\$7,670	\$378	\$0	\$6,056	\$4,425	\$2,655	Change due to staff allocation corrections	(3,401)	-56.16%	\$2,277	601.49%
468	04	2149	231	03	Employee Retirement -HS/ABA		\$0	\$0	\$0	\$7,898	\$5,945	\$4,875	Change due to staff allocation corrections	(3,023)	-38.28%	\$4,875	...
469	04	2149	250	03	Unemployment- HS		\$0	\$0	\$0	\$0	\$76	\$110	ABA/RBT Rise staff	110	...	\$110	...
470	04	2149	260	03	Worker's Compensation-HS		\$0	\$0	\$0	\$0	\$151	\$95	ABA/RBT Rise staff	95	...	\$95	...
471	04	2149	580	03	Travel/Conference - HS		\$0	\$500	\$414	\$500	\$500	\$500	Required PD for Recertification	-	0.00%	\$0	0.00%
472	04	2149	114	11	ABA Therapists-FRES		\$189,162	\$195,003	\$191,990	\$256,495	\$292,440	\$390,080	11 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 6 positions)	133,585	52.08%	\$195,077	100.04%
473	04	2149	211	11	Medical Insurance-FRES		\$51,651	\$71,456	\$66,573	\$65,917	\$110,400	\$110,800	Estimate 5% increase based on 10/1 Enrollment	44,883	68.09%	\$39,344	55.06%
474	04	2149	212	11	Dental Insurance- FRES		\$3,380	\$4,248	\$4,196	\$5,371	\$7,700	\$10,420	Estimate based on 10/2021 actual enrollment and 5% increase	5,049	94.00%	\$6,172	145.29%
475	04	2149	213	11	Life Insurance- FRES		\$162	\$347	\$194	\$247	\$200	\$400	ABA/RBT Rise staff	153	61.73%	\$53	15.27%
476	04	2149	214	11	Disability Insurance- FRES		\$244	\$441	\$344	\$520	\$350	\$800	ABA/RBT Rise staff	280	53.75%	\$359	81.41%
477	04	2149	220	11	Social security - FRES-ABA		\$14,044	\$14,918	\$13,789	\$19,494	\$22,825	\$29,995	Equals salary times .076	10,501	53.87%	\$15,077	101.07%
478	04	2149	231	11	Employee Retirement - FRES		\$20,873	\$21,782	\$21,436	\$36,063	\$41,120	\$46,650	Equals .1408 times salary for those working more than 35 hrs. /wk.	10,587	29.36%	\$24,868	114.17%
479	04	2149	250	11	Unemployment - FRES		\$0	\$406	\$426	\$846	\$965	\$1,250	ABA/RBT Rise staff	404	47.75%	\$844	207.88%
480	04	2149	260	11	Workers' Compensation-FRES		\$490	\$873	\$595	\$824	\$790	\$1,075	ABA/RBT Rise staff	251	30.46%	\$202	23.14%
481	04	2149	580	11	Travel/Conference - FRES		\$862	\$1,500	\$1,124	\$1,500	\$1,500	\$1,500	Required PD for Recertification	-	0.00%	\$0	0.00%
482	04	2149	610	11	General Supplies - FRES		\$344	\$1,250	\$801	\$1,500	\$1,500	\$1,500	General supplies	-	0.00%	\$250	20.00%
483	04	2149	114	12	ABA Therapist-LCS		\$184,118	\$207,721	\$206,314	\$84,789	\$188,325	\$27,675	1 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 1 position)	(57,114)	-67.36%	-\$180,046	-86.68%
484	04	2149	211	12	Medical Insurance-LCS		\$37,755	\$52,985	\$36,702	\$16,847	\$44,200	\$2,000	Based on 10/1 Enrollment (1 health insurance buyback stipend)	(14,847)	-88.13%	-\$50,985	-96.23%
485	04	2149	212	12	Dental Insurance- LCS		\$4,463	\$4,810	\$4,905	\$3,351	\$5,300	\$1	Based on current enrollment (0)	(3,350)	-99.97%	-\$4,809	-99.98%
486	04	2149	213	12	Life Insurance-LCS		\$147	\$367	\$233	\$54	\$235	\$50	ABA/RBT Rise staff	(4)	-7.41%	-\$317	-86.38%
487	04	2149	214	12	Disability Insurance- LCS		\$170	\$469	\$323	\$106	\$330	\$75	ABA/RBT Rise staff	(31)	-28.94%	-\$394	-84.01%
488	04	2149	220	12	Social Security- ABA- LCS		\$13,709	\$15,891	\$15,332	\$6,444	\$14,410	\$2,270	Equals salary times .076	(4,174)	-64.77%	-\$13,621	-85.72%
489	04	2149	231	12	Employee Retirement - LCS		\$11,712	\$21,251	\$23,168	\$11,921	\$26,480	\$3,900	Equals .1408 times salary for those working more than 35 hrs. /wk.	(8,021)	-67.28%	-\$17,351	-81.65%
490	04	2149	250	12	Unemployment - LCS		\$0	\$406	\$545	\$279	\$620	\$90	ABA/RBT Rise staff	(189)	-67.74%	-\$316	-77.83%
491	04	2149	260	12	Workers' Compensation-LCS		\$354	\$975	\$664	\$273	\$510	\$75	ABA/RBT Rise staff	(198)	-72.53%	-\$900	-92.31%
492	04	2149	580	12	Travel/Conference - LCS		\$299	\$750	\$50	\$750	\$750	\$750	Required PD for Recertification	-	0.00%	\$0	0.00%
493	04	2149	610	12	General Supplies - LCS		\$279	\$1,500	\$1,073	\$1,500	\$1,500	\$1,500	General supplies	-	0.00%	\$0	0.00%
494	04	2152	321	02	S/L Pathologist - Contracted Service		\$24,957	\$19,500	\$19,474	\$19,890	\$20,387	\$20,387	Contracted services for Special Needs students	497	2.50%	\$887	4.55%
495	04	2152	321	03	S/L Pathologist - Cont. Service- HS		\$9,014	\$12,500	\$15,487	\$12,750	\$13,069	\$13,069	Contracted services for Special Needs students	319	2.50%	\$569	4.55%
496	04	2152	321	11	S/L Pathologist - Cont. Svc. - FRES		\$55,111	\$70,500	\$71,727	\$71,910	\$73,708	\$73,708	Contracted services for Special Needs students	1,798	2.50%	\$3,208	4.55%
497	04	2152	610	11	S/L Path Geni Supplies/Paper-FRES		\$103	\$1,000	\$668	\$1,000	\$1,000	\$1,000	General supplies	-	0.00%	\$0	0.00%
498	04	2152	641	11	S/L Path Books & Print Media - FRES		\$0	\$750	\$495	\$750	\$750	\$750	General supplies	-	0.00%	\$0	0.00%
499	04	2152	321	12	S/L Pathologist - Contracted Service		\$21,816	\$19,500	\$19,482	\$19,890	\$20,387	\$20,387	Contracted services for Special Needs students	497	2.50%	\$887	4.55%
500	04	2152	610	12	S/L Path Geni Supplies/Paper-LCS		\$102	\$750	\$490	\$750	\$750	\$750	General supplies	-	0.00%	\$0	0.00%
501	04	2153	323	02	Audiological Testing Services-MS		\$250	\$375	\$0	\$375	\$375	\$375	Contracted services for Special Needs students	-	0.00%	\$0	0.00%
502	04	2153	323	03	Audiological Testing Services-HS		\$250	\$375	\$0	\$375	\$375	\$375	Contracted services for Special Needs students	-	0.00%	\$0	0.00%
503	04	2153	323	11	Audiological Testing Services-FRES		\$500	\$500	\$0	\$500	\$500	\$500	Contracted services for Special Needs students	-	0.00%	\$0	0.00%
504	04	2162	323	02	P.T. Services Contracted-MS		\$5,281	\$6,500	\$4,964	\$6,630	\$6,796	\$6,796	Contracted services for Special Needs students	166	2.50%	\$296	4.55%
505	04	2162	323	11	P.T. Services Contracted-FRES		\$4,486	\$5,500	\$5,412	\$5,610	\$5,750	\$5,750	Contracted services for Special Needs students	140	2.50%	\$250	4.55%
506	04	2162	323	12	P.T. Services Contracted-LCS		\$4,116	\$7,500	\$6,120	\$7,650	\$7,841	\$7,841	Contracted services for Special Needs students	191	2.50%	\$341	4.55%
507	04	2163	321	02	G.T. Services Contracted-MS		\$12,218	\$15,000	\$14,996	\$15,300	\$15,683	\$15,683	Contracted services for Special Needs students	383	2.50%	\$683	4.55%
508	04	2163	321	11	G.T. Services Contracted-FRES		\$36,247	\$43,000	\$42,938	\$43,860	\$44,957	\$44,957	Contracted services for Special Needs students	1,097	2.50%	\$1,957	4.55%
509	04	2163	321	12	G.T. Services Contracted-LCS		\$15,249	\$17,500	\$17,497	\$17,850	\$18,296	\$18,296	Contracted services for Special Needs students	446	2.50%	\$796	4.55%
510	04	2190	321	02	Reading Spec Cont. Svs-MS		\$12,568	\$15,500	\$18,157	\$15,810	\$16,205	\$16,205	Contracted services for Special Needs students	395	2.50%	\$705	4.55%
511	04	2190	323	02	Other Student Support Services-MS		\$2,981	\$3,000	\$3,212	\$3,000	\$3,000	\$3,000	Funds for outside evaluations done at the request of parents	-	0.00%	\$0	0.00%
512	04	2190	321	03	Reading Spec Cont. Svs-HS		\$13,802	\$23,000	\$23,407	\$23,460	\$24,047	\$24,047	Contracted services for Special Needs students	587	2.50%	\$1,047	4.55%
513	04	2190	323	03	Other Student Support Services-HS		\$1,498	\$1,500	\$1,495	\$1,500	\$1,500	\$1,500	Funds for outside evaluations done at the request of parents	-	0.00%	\$0	0.00%
514	04	2190	321	11	Reading Spec Cont. Svs-FRES		\$15,756	\$17,500	\$16,498	\$17,850	\$18,296	\$18,296	Contracted services for Special Needs students	446	2.50%	\$796	4.55%
515	04																

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	Comparing FY23 Draft 2 to		Comparing FY23 Draft 2 to	
											FY 22 Budget	FY 21 Actual	FY 22 Budget	FY 21 Actual
											\$ Difference	% Difference	\$ Difference	% Difference
523 04	2210	240	11	Tuition Reimbursement-FRES	\$5,592	\$6,000	\$11,207	\$6,000	\$6,000	Course reimbursement per WCLTA CBA	-	0.00%	\$0	0.00%
524 04	2210	290	11	Staff Development-teachers-FRES	\$1,493	\$10,000	\$8,104	\$10,000	\$10,000	Per Collective Bargaining Agreement	-	0.00%	\$0	0.00%
525 04	2210	291	11	Staff Development-support-FRES	\$0	\$600	\$0	\$600	\$600	Per Collective Bargaining Agreement	-	0.00%	\$0	0.00%
526 04	2210	240	12	Tuition Reimbursement-LCS	\$0	\$3,000	\$0	\$3,000	\$3,000	Course reimbursement per WCLTA CBA	-	0.00%	\$0	0.00%
527 04	2210	290	12	Staff Development-teachers-LCS	\$329	\$1,200	\$1,239	\$1,200	\$1,200	Per Collective Bargaining Agreement	-	0.00%	\$0	0.00%
528 04	2210	291	12	Staff Development-support-LCS	\$419	\$1,000	\$0	\$1,000	\$1,000	Per Collective Bargaining Agreement	-	0.00%	\$0	0.00%
529 04	2212	110	01	Curriculum Coordinator Salaries	\$71,442	\$35,721	\$1,063	\$0	\$71,750	30 hours/week	71,750	...	\$36,029	100.86%
530 04	2212	211	01	Medical Insurance - Curr. Coord.	\$2,000	\$1,000	\$0	\$0	\$0	No additional benefits per contract	-	...	-\$1,000	-100.00%
531 04	2212	212	01	Dental Insurance-Curr.Coord	\$955	\$453	\$0	\$0	\$0	No additional benefits per contract	-	...	-\$453	-100.00%
532 04	2212	213	01	Life Insurance-Curr. Coord.	\$79	\$63	\$0	\$0	\$0	No additional benefits per contract	-	...	-\$63	-100.00%
533 04	2212	214	01	Disability Insurance- Curr. Coord	\$94	\$81	\$0	\$0	\$0	No additional benefits per contract	-	...	-\$81	-100.00%
534 04	2212	220	01	Social Security Curriculum Coordinator	\$5,673	\$2,733	\$81	\$0	\$5,490	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	5,490	...	\$2,757	100.88%
535 04	2212	250	01	Unemployment- Curr. Coord	\$445	\$68	\$0	\$0	\$235	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	235	...	\$167	245.59%
536 04	2212	260	01	Workers Comp. Curriculum Coord	\$0	\$168	\$0	\$0	\$195	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	195	...	\$27	16.07%
537 04	2212	290	01	Curriculum Coord Professional Development	\$0	\$1,500	\$0	\$0	\$1,500	Ed Leadership coursework to become NH License as Curriculum Coordinator	1,500	...	\$0	0.00%
538 04	2212	321	01	Curriculum Coordinator Cont Svc.	\$0	\$0	\$0	\$70,000	\$0	Curriculum Coordinator now an employee of the District	(69,999)	-100.00%	\$1	...
539 04	2212	580	01	Travel-Conferences - Curriculum Coo	\$0	\$1,500	\$0	\$1,500	\$1,500	ASCD Leadership (\$900), Christa McAuliffe Transforming Teaching Technology C	-	0.00%	\$0	0.00%
540 04	2212	610	01	Curr. Coord. Supplies	\$0	\$250	\$0	\$250	\$200	Smore/newsletter subscription (\$79), Flip charts, markers, post-its	(50)	-20.00%	-\$50	-20.00%
541 04	2212	649	01	Curriculum Coord Professional Books	\$928	\$250	\$0	\$300	\$300	Ed Week Subscription (\$70/year), Responsive Classroom texts	-	0.00%	\$250	500.00%
542 04	2212	610	01	Curriculum Coord Dues and Fees	\$928	\$1,224	\$0	\$1,300	\$1,200	NHSA Fees (\$930), ASCD (\$239)	(100)	-7.69%	-\$24	-1.96%
543 04	2212	290	02	Instr. & Curriculum Development-MS	\$0	\$1,500	\$0	\$0	\$750	750 3 days worth of work, continued focus on math instruction and strengthening ve	750	...	-\$750	-50.00%
544 04	2212	322	02	Prof. Svcs. for PD-MS	\$1,041	\$2,000	\$0	\$3,000	\$2,500	Bill Probie - Restorative Practices / Math instructional practices	(1,000)	-33.33%	\$0	0.00%
545 04	2212	649	02	Curriculum Coord Professional Books	\$0	\$0	\$0	\$0	\$300	Book Study groups	300	...	\$300	...
546 04	2212	290	03	Instr. & Curriculum Development-HS	\$445	\$1,500	\$0	\$1,500	\$1,750	7 days worth of work, continued focus on math instruction and strengthening ve	250	16.67%	\$250	16.67%
547 04	2212	322	03	Prof. Services for PD - HS	\$150	\$1,000	\$0	\$3,000	\$2,500	Bill Probie - Restorative Practices / Math instructional practices	(1,000)	-33.33%	\$1,000	100.00%
548 04	2212	649	03	Curriculum Coord Professional Books	\$0	\$0	\$0	\$0	\$300	Book Study groups	300	...	\$300	...
549 04	2212	290	11	Instr. & Curriculum Development-FRE	\$64	\$1,500	\$938	\$1,500	\$1,500	2 days for 3 people, with a specific science, social studies and math focus	-	0.00%	\$0	0.00%
550 04	2212	322	11	Prof. Services for PD - FRES	\$133	\$6,000	\$3,500	\$3,000	\$14,000	Numbers (\$10,000) /Removed \$4,000 for Responsive Classroom Facilitators	7,000	233.33%	\$4,000	66.67%
551 04	2212	999	11	Leadership Team	\$0	\$0	\$0	\$0	\$4,000	FRES Leadership Team, 8 members, \$500 stipend annually	4,000	...	\$4,000	...
552 04	2212	290	12	Instr. & Curriculum Development-LCS	\$52	\$500	\$0	\$500	\$750	3 days worth of work, with a math specific focus	250	50.00%	\$250	50.00%
553 04	2212	322	12	Prof. Services for PD - LCS	\$0	\$2,000	\$0	\$2,000	\$2,000	Numbers, Book Study Groups	-	0.00%	\$0	0.00%
554 04	2222	112	02	Media Generalist & Specialist-MS	\$27,594	\$29,819	\$19,350	\$19,350	\$20,925	45 FTE Middle School	1,575	8.14%	-\$8,894	-29.83%
555 04	2222	211	02	Medical Insurance-MS	\$9,952	\$10,983	\$6,097	\$6,079	\$8,005	Estimate 5% increase based on 10/1 Enrollment	1,926	31.68%	-\$2,978	-27.11%
556 04	2222	212	02	Dental Insurance-MS	\$754	\$754	\$325	\$214	\$410	Estimate 5% increase based on 10/1 Enrollment	196	91.59%	-\$344	-45.62%
557 04	2222	213	02	Life Insurance-MS	\$35	\$48	\$30	\$24	\$30		6	23.46%	-\$18	-37.50%
558 04	2222	214	02	Disability Insurance-MS	\$48	\$62	\$41	\$46	\$45		(1)	-2.30%	-\$17	-27.42%
559 04	2222	220	02	Social Security-MS	\$1,890	\$2,279	\$1,396	\$1,471	\$1,600	Equals salary times .076	129	8.77%	-\$679	-29.79%
560 04	2222	232	02	Teacher Retirement-MS	\$6,003	\$5,302	\$3,444	\$4,971	\$4,400	Equals salary time .2102	(571)	-11.49%	-\$902	-17.01%
561 04	2222	250	02	Unemployment-MS	\$0	\$75	\$63	\$73	\$70		(3)	-4.11%	-\$5	-6.67%
562 04	2222	260	02	Workers' Compensation-MS	\$82	\$136	\$62	\$130	\$70		(70)	-53.85%	-\$76	-55.88%
563 04	2222	430	02	Repairs & Maintenance Services-MS	\$0	\$0	\$0	\$45	\$45	repairs to books as needed	-	0.00%	\$45	...
564 04	2222	610	02	General Supplies/Paper-MS	\$0	\$68	\$67	\$68	\$79	book tape, book covers, call number tags	11	16.18%	\$11	16.18%
565 04	2222	641	02	Books & Other Printed Media-MS	\$825	\$1,000	\$884	\$1,350	\$2,129	Increase is to rebuild selection of books. Also used for newspapers, magazines, and e-books	779	57.70%	\$1,129	112.90%
566 04	2222	649	02	Other Information Resources-MS	\$1,654	\$2,250	\$2,222	\$2,205	\$2,177	Data bases for student research- annual subscription	(28)	-1.27%	-\$73	-3.24%
567 04	2222	650	02	Computer Software - MS TECH	\$335	\$342	\$335	\$366	\$355	Destiny renewal (library)	(11)	-3.01%	\$13	3.80%
568 04	2222	650	02	Computer Software-MS	\$270	\$0	\$0	\$135	\$1	Library/Noodle Tools	(134)	-99.26%	\$1	...
569 04	2222	735	02	Replacement Equipment-MS	\$0	\$900	\$888	\$0	\$0	N/A	-	...	-\$900	-100.00%
570 04	2222	810	02	Dues & Fees-MS	\$0	\$65	\$0	\$23	\$23	State Library Association	-	0.00%	-\$42	-64.62%
571 04	2222	112	03	Media Generalist & Specialist-HS	\$33,725	\$36,410	\$23,650	\$23,650	\$25,575	55 FTE High School	1,925	8.14%	-\$10,835	-29.76%
572 04	2222	211	03	Medical Insurance-HS	\$12,163	\$10,983	\$7,452	\$7,431	\$9,800	Estimate 5% increase based on 10/1 Enrollment	2,369	31.88%	-\$1,183	-10.77%
573 04	2222	212	03	Dental Insurance-HS	\$922	\$922	\$397	\$476	\$500	Estimate 5% increase based on 10/1 Enrollment	24	5.04%	-\$422	-45.77%
574 04	2222	213	03	Life Insurance-HS	\$43	\$59	\$36	\$27	\$38		11	42.75%	-\$21	-35.59%
575 04	2222	214	03	Disability Insurance-HS	\$58	\$76	\$50	\$56	\$52		(4)	-7.64%	-\$24	-31.58%
576 04	2222	220	03	Social Security-HS	\$2,310	\$2,786	\$1,707	\$1,797	\$1,955	Equals salary times .076	158	8.79%	-\$831	-29.83%
577 04	2222	232	03	Teacher Retirement-HS	\$4,911	\$6,481	\$4,210	\$4,067	\$5,375	Equals salary time .2102	1,308	32.16%	-\$1,106	-17.07%
578 04	2222	250	03	Unemployment-HS	\$0	\$77	\$77	\$75	\$85		10	13.33%	\$8	10.39%
579 04	2222	260	03	Workers' Compensation-HS	\$101	\$166	\$76	\$160	\$85		(90)	-56.25%	-\$96	-57.83%
580 04	2222	430	03	Repairs & Maintenance Services-HS	\$0	\$0	\$0	\$55	\$55	repairs to books as needed	-	0.00%	\$55	...
581 04	2222	610	03	General Supplies/Paper-HS	\$0	\$83	\$82	\$83	\$96	book tape, book covers, call number tags	13	15.66%	\$13	15.66%
582 04	2222	641	03	Books & Other Printed Media-HS	\$1,009	\$1,000	\$1,081	\$1,650	\$2,601	Increase is to rebuild selection of books. Also used for newspapers, magazines, and e-books	951	57.64%	\$1,601	160.10%
583 04	2222	649	03	Other Information Resources-HS	\$2,021	\$2,750	\$2,716	\$2,695	\$2,661	Data bases for student research- annual subscription	(34)	-1.26%	-\$89	-3.24%
584 04	2222	650	03	Computer Software - HS TECH	\$409	\$418	\$410	\$447	\$430	Destiny renewal (library)	(17)	-3.80%	\$12	2.87%
585 04	2222	650	03	Computer Software-HS	\$330	\$0	\$0	\$165	\$1	Library/Noodle Tools	(164)	-99.39%	\$1	...
586 04	2222	735	03	Replacement Equipment-HS	\$0	\$1,100	\$1,099	\$0	\$1		1	...	-\$1,099	-99.91%
587 04	2222	810	03	Dues & Fees-HS	\$0	\$80	\$0	\$27	\$27	State Library Association	-	0.00%	-\$53	-66.25%
588 04	2222	112	11	Media Generalist & Specialist-FRES	\$43,000	\$44,700	\$44,700	\$44,700	\$48,000	1 FTE	3,300	7.38%	\$3,300	7.38%
589 04	2222	211	11	Medical Insurance-FRES	\$8,285	\$8,135	\$8,129	\$8,470	\$8,900	Estimate 5% increase based on 10/1 Enrollment	430	5.08%	\$765	9.40%
590 04	2222	212	11	Dental Insurance-FRES	\$634	\$633	\$866	\$665	\$595	Estimate 5% increase based on 10/1 Enrollment	(70)	-10.53%	-\$38	-6.00%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	Comparing FY23 Draft 2 to		Comparing FY23 Draft 2 to	
											FY 22 Budget	FY 21 Actual	FY 22 Budget	FY 21 Actual
											\$ Difference	% Difference	\$ Difference	% Difference
591 04	2222	213	11	Life Insurance-FRES	\$57	\$76	\$66	\$54	\$70		16	29.63%	-\$6	-7.89%
592 04	2222	214	11	Disability Insurance-FRES	\$60	\$97	\$94	\$106	\$100		(6)	-5.54%	\$3	3.09%
593 04	2222	220	11	Social Security-FRES	\$3,180	\$3,416	\$3,296	\$3,397	\$3,675	Equals salary times .076	278	8.18%	\$259	7.58%
594 04	2222	232	11	Teacher Retirement-FRES	\$7,654	\$7,956	\$7,957	\$9,396	\$10,090	Equals salary time .2102	694	7.39%	\$2,134	26.82%
595 04	2222	250	11	Unemployment-FRES	\$0	\$68	\$91	\$69	\$155		86	124.64%	\$87	127.94%
596 04	2222	260	11	Workers' Compensation-FRES	\$119	\$202	\$144	\$204	\$135		(69)	-33.82%	-\$67	-33.17%
597 04	2222	610	11	General Supplies/Paper-FRES	\$252	\$253	\$181	\$243	\$193	General Supplies for the library	(50)	-20.62%	-\$60	-23.72%
598 04	2222	641	11	Books & Other Printed Media-FRES	\$1,065	\$1,000	\$891	\$2,000	\$1,500	Newspapers, magazines, books & ebooks	(500)	-25.00%	\$500	50.00%
599 04	2222	649	11	Other Information Resources-FRES	\$116	\$176	\$0	\$176	\$176	Rivistas magazines, time for kids, etc.	-	0.00%	\$0	0.00%
600 04	2222	650	11	Computer Software - FRES TECH	\$744	\$760	\$745	\$813	\$785	Destiny renewal (library)	(28)	-3.44%	\$25	3.29%
601 04	2311	112	01	School Board Clerk - SAU	\$2,759	\$2,750	\$3,814	\$2,785	\$2,785		-	0.00%	\$35	1.27%
602 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%	\$0	0.00%
603 04	2311	220	01	Social Security - SAU	\$227	\$356	\$329	\$356	\$355	Equals salary times .076	(1)	-0.28%	-\$1	-0.28%
604 04	2311	231	01	Employee Retirement - SAU	\$311	\$419	\$426	\$0	\$390		390	---	-\$29	-6.92%
605 04	2311	250	01	Unemployment Compensation	\$0	\$22	\$4	\$22	\$5		(17)	-77.27%	-\$17	-77.27%
606 04	2311	260	01	Workers' Compensation	\$9	\$22	\$14	\$22	\$15		(7)	-31.82%	-\$7	-31.82%
607 04	2313	120	01	School District Treasurer - SAU	\$3,724	\$3,500	\$1,862	\$3,500	\$3,500		-	0.00%	\$0	0.00%
608 04	2313	220	01	Social Security - SAU	\$284	\$268	\$142	\$265	\$265	Equals salary times .076	(1)	-0.38%	-\$3	-1.12%
609 04	2313	250	01	Unemployment Compensation	\$0	\$17	\$6	\$17	\$15		(2)	-11.76%	-\$2	-11.76%
610 04	2313	260	01	Workers' Compensation	\$3	\$16	\$6	\$16	\$15		(1)	-6.25%	-\$1	-6.25%
611 04	2313	580	01	Travel/Conf. - Treasurer	\$0	\$400	\$0	\$400	\$100		(300)	-75.00%	-\$300	-75.00%
612 04	2313	810	01	School District Treasurer - Dues an	\$35	\$50	\$35	\$50	\$50		-	0.00%	\$0	0.00%
613 04	2314	120	01	Moderators Ballot Clerks - SAU	\$600	\$0	\$0	\$300	\$300		-	0.00%	\$300	---
614 04	2319	319	01	Supervisors/Town	\$1	\$1	\$0	\$1	\$1		-	0.00%	\$0	0.00%
615 04	2319	330	01	Professional Services- Staff Mgt	\$0	\$0	\$0	\$0	\$1		1	---	\$1	---
616 04	2319	534	01	School Board Postage	\$324	\$525	\$525	\$550	\$550		-	0.00%	\$25	4.76%
617 04	2319	540	01	School Board Advertising	\$419	\$1,000	\$342	\$1,000	\$600	Required notices and kindergarten registration notices	(400)	-40.00%	-\$400	-40.00%
618 04	2319	550	01	School Board Printing and Binding	\$618	\$800	\$735	\$850	\$850	Printing of District's Annual Report	-	0.00%	\$50	6.25%
619 04	2319	610	01	School Board General Supplies/Paper	\$120	\$200	\$72	\$225	\$150	Adequate supply thanks to Label Art donation	(75)	-33.33%	-\$50	-25.00%
620 04	2319	810	01	School Board Dues and Fees	\$3,195	\$3,500	\$3,195	\$3,500	\$3,300	NHSEA membership and policy sub	(200)	-5.71%	-\$200	-5.71%
621 04	2319	890	01	School Board Miscellaneous	\$1,211	\$1,600	\$1,828	\$1,700	\$1,700		-	0.00%	\$100	6.25%
622 04	2321	112	01	Superintendent Svs-SAU	\$167,773	\$167,773	\$192,496	\$172,128	\$173,485	Superintendent and Executive Assistant	1,357	0.79%	\$5,712	3.40%
623 04	2321	211	01	Medical Insurance-SAU	\$18,269	\$18,269	\$18,259	\$18,941	\$4,000	Based on 10/1 Enrollment (2 health insurance buyback stipends)	(14,941)	-78.88%	-\$14,269	-78.10%
624 04	2321	212	01	Dental Insurance-SAU	\$1,910	\$1,910	\$1,733	\$1,733	\$910	Based on 10/1 Enrollment (1 dental plan)	(823)	-47.48%	-\$1,000	-52.36%
625 04	2321	213	01	Life Insurance-SAU	\$201	\$296	\$180	\$162	\$185		23	14.20%	-\$111	-37.50%
626 04	2321	214	01	Disability Insurance-SAU	\$276	\$379	\$320	\$386	\$350		(36)	-9.33%	-\$29	-7.65%
627 04	2321	220	01	Social Security-SAU	\$12,763	\$12,835	\$14,663	\$13,082	\$13,580		498	3.81%	\$745	5.80%
628 04	2321	231	01	Employee Retirement-SAU	\$18,740	\$18,740	\$22,075	\$24,201	\$32,645		8,444	34.89%	\$13,905	74.20%
629 04	2321	250	01	Unemployment-SAU	\$0	\$135	\$243	\$15	\$575		560	3733.33%	\$440	325.93%
630 04	2321	260	01	Workers' Compensation-SAU	\$504	\$787	\$614	\$790	\$390		(290)	-36.71%	-\$287	-36.47%
631 04	2321	290	01	Professional Dev - Tuition-SAU	\$1,995	\$2,000	\$3,990	\$3,000	\$2,800		(200)	-6.67%	\$800	40.00%
632 04	2321	330	01	Professional Services (Legal)-SAU	\$19,979	\$15,000	\$17,929	\$15,000	\$15,000	Legal counsel	-	0.00%	\$0	0.00%
633 04	2321	534	01	Postage-SAU	\$73	\$1,000	\$950	\$300	\$1,000	Increase based on FY 21 Actual	700	233.33%	\$0	0.00%
634 04	2321	540	01	Ads & Notices-SAU	\$2,842	\$4,000	\$1,276	\$4,000	\$3,700	Depends on if we advertise for vacancies etc. plus cost of Edjobs and Schoolspr	(300)	-7.50%	-\$300	-7.50%
635 04	2321	550	01	Printing-SAU	\$110	\$225	\$0	\$142	\$110		(32)	-22.54%	-\$115	-51.11%
636 04	2321	580	01	Travel & Conferences - SAU	\$94	\$0	\$0	\$1,500	\$1,200		(300)	-20.00%	\$1,200	---
637 04	2321	610	01	General Supplies-SAU	\$1,016	\$1,400	\$229	\$1,500	\$1,200	General Supplies	(300)	-20.00%	-\$200	-14.29%
638 04	2321	650	01	Computer Software-SAU	\$1,976	\$3,000	\$1,556	\$3,100	\$1		(3,099)	-99.97%	-\$2,999	-99.97%
639 04	2321	650	01	Computer Software-SAU TECH	\$5,545	\$7,112	\$15,249	\$8,898	\$13,750	Microsoft Licensing \$100 Meraki Licensing. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase Blackboard Website CMS & hosting \$1,600 Blackboard Website Template Library \$1,050 SW, NHSA (goes by salary x 1.3%, plus wants to add ASCD \$40, also \$100 buffer for increase in costs)	(648)	-7.28%	\$1,138	16.00%
640 04	2321	810	01	Dues and Fees-SAU	\$1,607	\$2,000	\$1,637	\$2,100	\$1,724		(376)	-17.90%	-\$276	-13.80%
641 04	2321	890	01	Miscellaneous-SAU	\$1,449	\$2,600	\$853	\$2,700	\$2,700		-	0.00%	\$100	3.85%
642 04	2332	112	01	Administration Wages-SPED	\$135,896	\$121,920	\$127,499	\$126,410	\$133,510	Director of Student Support Svc. and Admin. Assistant	7,100	5.62%	\$11,590	9.51%
643 04	2332	211	01	Medical Insurance-SPED	\$27,740	\$23,966	\$23,950	\$24,672	\$26,020	Estimate 5% increase based on 10/1 Enrollment	1,128	4.54%	\$2,034	8.49%
644 04	2332	212	01	Dental Insurance-SPED	\$3,308	\$3,309	\$2,987	\$3,076	\$3,150	Estimate 5% increase based on 10/1 Enrollment	24	0.77%	-\$209	-6.32%
645 04	2332	213	01	Life Insurance-SPED	\$160	\$215	\$147	\$131	\$150		19	14.50%	-\$65	-30.23%
646 04	2332	214	01	Disability Insurance-SPED	\$200	\$275	\$233	\$285	\$240		(45)	-15.79%	-\$35	-12.73%
647 04	2332	220	01	Social Security-SPED	\$10,068	\$9,327	\$9,383	\$9,607	\$10,365		758	7.89%	\$1,038	11.13%
648 04	2332	231	01	Employee Retirement-SPED	\$3,608	\$3,565	\$3,787	\$4,613	\$4,871	Equals salary time .1406	258	5.59%	\$1,306	36.63%
649 04	2332	232	01	Teacher Retirement	\$17,588	\$16,020	\$16,661	\$19,675	\$20,820	Equals salary time .2102	1,145	5.82%	\$4,800	29.96%
650 04	2332	250	01	Unemployment-SPED	\$0	\$135	\$162	\$137	\$440		303	221.17%	\$305	225.93%
651 04	2332	260	01	Workers' Compensation-SPED	\$415	\$572	\$416	\$580	\$420		(180)	-31.03%	-\$172	-30.07%
652 04	2332	290	01	Professional Development-SPED	\$1,015	\$1,500	\$0	\$0	\$2,000	Case Managers PD	2,000	---	\$500	33.33%
653 04	2332	330	01	Professional Services (Legal)-SPED	\$0	\$1,000	\$9,484	\$1,000	\$5,000	Legal proceeding/Legal Counsel	4,000	400.00%	\$4,000	400.00%
654 04	2332	534	01	Postage-SPED	\$326	\$500	\$250	\$500	\$500	SAU postage allocation	-	0.00%	\$0	0.00%
655 04	2332	540	01	Advertising-SPED	\$500	\$500	\$431	\$330	\$431		101	30.61%	-\$69	-13.80%
656 04	2332	580	01	Travel/Conferences - SPED Admin	\$493	\$2,000	\$1,586	\$2,000	\$2,000	Director of Student Support Svc. PD	-	0.00%	\$0	0.00%
657 04	2332	610	01	General Supplies/Paper-SPED	\$484	\$500	\$489	\$500	\$500	Sped Office	-	0.00%	\$0	0.00%
658 04	2332	810	01	Dues and Fees-SPED	\$150	\$200	\$150	\$200	\$200	NH SPED Directors	-	0.00%	\$0	0.00%
659 04	2410	290	01	Professional Dev - School Admin	\$0	\$4,500	\$2,940	\$4,500	\$4,500		-	0.00%	\$0	0.00%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

											Comparing FY23 Draft 2 to FY 22 Budget		Comparing FY23 Draft 2 to FY 21 Actual				
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	\$ Difference	% Difference	\$ Difference	% Difference			
660	04	2410	113	02	Principal Salaries-MS		\$80,943	\$77,794	\$85,290	\$79,200	\$80,904	\$80,904	1 Principal, 1 Asst. Principal (45% allocation) ESTIMATE; Not based on contract	1,704	2.15%	\$3,110	4.00%
661	04	2410	211	02	Principal Medical-MS		\$10,221	\$9,135	\$8,616	\$8,523	\$18,820	\$18,820	Estimate 5% increase based on 10/1 Enrollment	10,297	120.81%	\$9,685	106.02%
662	04	2410	212	02	Dental Insurance-MS		\$438	\$438	\$390	\$390	\$410	\$1,100	Estimate 5% increase based on 10/1 Enrollment	710	182.05%	\$662	151.14%
663	04	2410	213	02	Life Insurance-MS		\$70	\$143	\$97	\$87	\$100	\$100		13	14.31%	\$43	-30.07%
664	04	2410	214	02	Disability Insurance-MS		\$85	\$183	\$149	\$1,183	\$155	\$155		(1,028)	-86.90%	\$28	-15.30%
665	04	2410	220	02	Social Security-MS		\$6,321	\$5,961	\$6,528	\$7,323	\$6,190	\$6,190	Equals salary times .076	(1,133)	-15.47%	\$229	3.84%
666	04	2410	232	02	Teacher Retirement-MS		\$14,408	\$13,847	\$14,097	\$20,253	\$17,040	\$17,040	Equals salary time .2102	(3,213)	-15.86%	\$3,193	23.06%
667	04	2410	250	02	Unemployment-MS		\$0	\$135	\$140	\$145	\$265	\$265		120	82.76%	\$130	96.30%
668	04	2410	260	02	Workers' Compensation-MS		\$249	\$380	\$256	\$380	\$220	\$220		(160)	-42.11%	\$160	-42.11%
669	04	2410	534	02	Postage-MS		\$963	\$1,350	\$1,100	\$960	\$960	\$960	Report cards, student records	-	0.00%	\$390	-28.89%
670	04	2410	550	02	Printing-MS		\$239	\$450	\$410	\$381	\$381	\$381	Envelopes, cards, attendance tags	-	0.00%	\$69	-15.33%
671	04	2410	580	02	Travel-Conferences-MS		\$1,322	\$4,613	\$112	\$2,700	\$2,925	\$2,700	PD for Principals	-	0.00%	\$1,913	-41.47%
672	04	2410	610	02	General Supplies/Paper-MS		\$332	\$1,928	\$1,093	\$1,890	\$1,901	\$1,901	WB Mason, batteries, calendars, boxes, front office supplies	11	0.58%	\$27	-1.40%
673	04	2410	650	02	Computer Software - MS TECH		\$2,449	\$3,718	\$1,895	\$3,316	\$6,770	\$6,770	GS/E Enterprise 8 MBA 765'5% PS 1,931	3,454	104.16%	\$3,052	82.09%
674	04	2410	810	02	Fees & Dues-MS		\$2,322	\$1,000	\$2,104	\$2,944	\$2,944	\$2,944	NELMS, NHMLE, NEASC, NHASP, ASCD, NMSA, PLTW	-	0.00%	\$1,944	194.40%
675	04	2410	890	02	Reg Ed - Misc MS		\$0	\$225	\$104	\$225	\$225	\$475	Increase to provide stipend for Substitute Coordinator	250	111.11%	\$250	111.11%
676	04	2410	113	03	Principal Salaries-HS		\$98,958	\$95,081	\$104,244	\$96,800	\$98,882	\$98,882	1 Principal, 1 Asst. Principal (55% allocation) ESTIMATE; Not based on contract	2,082	2.15%	\$3,801	4.00%
677	04	2410	211	03	Principal Medical-HS		\$10,048	\$9,135	\$10,042	\$10,418	\$23,000	\$23,000	Estimate 5% increase based on 10/1 Enrollment	12,582	120.77%	\$13,865	151.78%
678	04	2410	212	03	Dental Insurance-HS		\$535	\$535	\$477	\$477	\$500	\$1,360	Estimate 5% increase based on 10/1 Enrollment	883	185.12%	\$825	154.21%
679	04	2410	213	03	Life Insurance-HS		\$85	\$175	\$119	\$107	\$125	\$125		18	16.91%	\$50	-28.57%
680	04	2410	214	03	Disability Insurance-HS		\$104	\$224	\$182	\$223	\$190	\$190		(33)	-14.95%	\$34	-15.18%
681	04	2410	220	03	Social Security-HS		\$7,539	\$7,276	\$7,942	\$6,019	\$7,565	\$7,565	Equals salary times .076	1,546	25.69%	\$289	3.97%
682	04	2410	232	03	Teacher Retirement-HS		\$17,609	\$16,924	\$17,230	\$20,347	\$20,825	\$20,825	Equals salary time .2102	478	2.35%	\$3,901	23.05%
683	04	2410	250	03	Unemployment-HS		\$0	\$135	\$172	\$135	\$330	\$330		195	144.44%	\$195	144.44%
684	04	2410	260	03	Workers' Compensation-HS		\$297	\$464	\$311	\$464	\$270	\$270		(194)	-41.81%	\$194	-41.81%
685	04	2410	534	03	Postage-HS		\$1,177	\$1,650	\$1,345	\$1,240	\$1,240	\$1,240	Report cards, student records	-	0.00%	\$410	-24.85%
686	04	2410	550	03	Printing-HS		\$293	\$550	\$463	\$427	\$427	\$427	Envelopes, cards, attendance tags	-	0.00%	\$123	-22.36%
687	04	2410	580	03	Travel-Conferences-HS		\$1,616	\$5,638	\$137	\$3,300	\$3,575	\$3,300	PD for Principals	-	0.00%	\$2,338	-41.47%
688	04	2410	610	03	General Supplies/Paper-HS		\$405	\$2,357	\$1,336	\$2,309	\$2,324	\$2,324	WB Mason, batteries, calendars, boxes, front office supplies	15	0.65%	\$33	-1.40%
689	04	2410	650	03	Computer Software - HS TECH		\$4,848	\$4,848	\$2,621	\$4,109	\$4,825	\$4,825	GS/E Enterprise 8 MBA 765'5% PS 1,931	816	19.86%	\$77	1.59%
690	04	2410	810	03	Fees & Dues-HS		\$2,441	\$2,000	\$2,571	\$3,599	\$3,599	\$3,599	NELMS, NHMLE, NEASC, NHASP, ASCD, NMSA, PLTW	-	0.00%	\$1,599	79.95%
691	04	2410	890	03	Reg Ed - Misc HS		\$0	\$275	\$85	\$275	\$275	\$525	Increase to provide stipend for Substitute Coordinator	250	90.91%	\$250	90.91%
692	04	2410	113	11	Principal Salaries-FRES		\$64,418	\$65,800	\$96,350	\$96,350	\$101,475	\$101,475	1 Principal; ESTIMATE; Not based on contract	5,125	5.32%	\$35,675	54.22%
693	04	2410	211	11	Principal Medical-FRES		\$6,268	\$5,694	\$7,125	\$7,423	\$21,050	\$21,050	Estimate 5% increase based on 10/1 Enrollment	13,627	183.58%	\$15,356	269.69%
694	04	2410	212	11	Dental Insurance-FRES		\$541	\$444	\$564	\$564	\$595	\$595	Estimate 5% increase based on 10/1 Enrollment	31	5.50%	\$151	34.01%
695	04	2410	213	11	Life Insurance-FRES		\$94	\$116	\$108	\$97	\$110	\$110		13	13.17%	\$6	-5.17%
696	04	2410	214	11	Disability Insurance-FRES		\$125	\$149	\$159	\$196	\$165	\$165		(31)	-15.90%	\$16	-10.74%
697	04	2410	220	11	Social Security-FRES		\$4,846	\$5,034	\$7,299	\$6,019	\$7,765	\$7,765	Equals salary times .076	1,746	29.01%	\$2,731	54.25%
698	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%	\$9,658	82.46%
699	04	2410	250	11	Unemployment-FRES		\$0	\$68	\$93	\$68	\$335	\$335		267	392.65%	\$267	392.65%
700	04	2410	260	11	Workers' Compensation-FRES		\$194	\$309	\$310	\$320	\$275	\$275		(45)	-14.06%	\$34	-11.00%
701	04	2410	534	11	Postage-FRES		\$1,398	\$1,600	\$1,853	\$1,000	\$1,482	\$1,482	Actual meter cost last year	482	48.20%	\$118	-7.38%
702	04	2410	550	11	Printing-FRES		\$0	\$1,135	\$0	\$600	\$500	\$500	Envelopes, cards, attendance tags	(100)	-16.67%	\$635	-55.95%
703	04	2410	580	11	Travel-Conferences-FRES		\$0	\$500	\$48	\$500	\$3,000	\$2,700	Conferences/workshops/training	2,200	440.00%	\$2,200	440.00%
704	04	2410	610	11	General Supplies/Paper-FRES		\$3,710	\$4,500	\$3,368	\$4,400	\$4,000	\$4,000	WB Mason, calendars, office supplies	(400)	-9.09%	\$500	-11.11%
705	04	2410	650	11	Computer Software - FRES TECH		\$5,546	\$4,685	\$4,018	\$5,171	\$12,730	\$12,730	GS/E Enterprise 10 PS 2796	7,559	146.18%	\$8,045	171.72%
706	04	2410	810	11	Fees & Dues-FRES		\$235	\$0	\$0	\$900	\$795	\$795	NH Association of School Principals and NAESP	(105)	-11.67%	\$795	---
707	04	2410	890	11	Reg Ed - Misc FRES		\$0	\$500	\$0	\$500	\$500	\$500	Cell phone stipend for Substitute Coordinator	-	0.00%	\$0	0.00%
708	04	2410	113	12	Principal Salaries-LCS		\$27,608	\$28,200	\$0	\$0	\$1	\$1		1	---	\$-28,199	-100.00%
709	04	2410	211	12	Principal Medical-LCS		\$2,686	\$2,440	\$0	\$0	\$1	\$1		1	---	\$-2,439	-99.96%
710	04	2410	212	12	Dental Insurance-LCS		\$232	\$287	\$0	\$0	\$1	\$1		1	---	\$-286	-99.65%
711	04	2410	213	12	Life Insurance-LCS		\$40	\$50	\$0	\$0	\$1	\$1		1	---	\$-49	-98.00%
712	04	2410	214	12	Disability Insurance-LCS		\$54	\$64	\$0	\$64	\$1	\$1		(63)	-98.44%	\$-63	-98.44%
713	04	2410	220	12	Social Security-LCS		\$2,077	\$2,157	\$0	\$0	\$1	\$1	Equals salary times .076	1	---	\$-2,156	-99.95%
714	04	2410	232	12	Teacher Retirement-LCS		\$4,884	\$5,020	\$0	\$0	\$1	\$1	Equals salary time .2102	1	---	\$-5,019	-99.98%
715	04	2410	250	12	Unemployment-LCS		\$0	\$68	\$0	\$0	\$1	\$1		1	---	\$-67	-98.53%
716	04	2410	260	12	Workers' Compensation-LCS		\$83	\$132	\$0	\$0	\$1	\$1		1	---	\$-131	-99.24%
717	04	2410	534	12	Postage-LCS		\$313	\$280	\$280	\$290	\$296	\$296	Summer mailings, information to parents, etc.	6	2.07%	\$16	5.71%
718	04	2410	580	12	Travel-Conferences-LCS		\$125	\$500	\$437	\$500	\$600	\$600	Mileage for 4 Specials Teachers	100	20.00%	\$100	20.00%
719	04	2410	610	12	General Supplies/Paper-LCS		\$427	\$1,190	\$745	\$1,300	\$760	\$760	Office Supplies and laminating film	(540)	-41.54%	\$-430	-36.13%
720	04	2410	650	12	Computer Software - LCS TECH		\$1,101	\$681	\$731	\$734	\$3,680	\$3,680	GS/E Enterprise2 PS 599	2,946	401.36%	\$2,999	440.38%
721	04	2411	114	02	Secretarial Salaries-MS		\$30,380	\$32,103	\$33,065	\$32,444	\$34,090	\$34,090	Two staff .45 FTE	1,681	5.09%	\$1,992	6.21%
722	04	2411	211	02	Medical Insurance-MS		\$15,059	\$16,326	\$7,992	\$8,523	\$8,910	\$8,910	Estimate 5% increase based on 10/1 Enrollment	377	4.42%	\$-7426	-45.49%
723	04	2411	212	02	Dental Insurance-MS		\$869	\$868	\$448	\$290	\$675	\$675	Estimate 5% increase based on 10/1 Enrollment	385	132.76%	\$-193	-22.24%
724	04	2411	213	02	Life Insurance-MS		\$43	\$57	\$26	\$35	\$30	\$30		(5)	-14.29%	\$-27	-47.37%
725	04	2411	214	02	Disability Insurance-MS		\$70	\$73	\$36	\$71	\$40	\$40		(31)	-43.80%	\$-33	-45.21%
726	04	2411	220	02	Social Security-MS		\$2,152	\$2,456	\$2,399	\$2,466	\$2,760	\$2,680	Equals salary times .076	214	8.68%	\$224	9.12%
727	04	2411	231	02	Employee Retirement-MS		\$3,394	\$3,586	\$3,655	\$4,662	\$2,825	\$4,795	Equals salary time .1406	133	2.85.		

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	Comparing FY23 Draft 2 to		Comparing FY23 Draft 2 to	
											FY 22 Budget	FY 21 Actual	FY 22 Budget	FY 21 Actual
											\$ Difference	% Difference	\$ Difference	% Difference
732 04	2411	212	03	Dental Insurance-HS	\$1,063	\$1,060	\$543	\$477	\$825	Estimate 5% increase based on 10/1 Enrollment	348	72.96%	-\$235	-22.17%
733 04	2411	213	03	Life Insurance-HS	\$52	\$69	\$31	\$43	\$35		(8)	-18.22%	-\$34	-49.28%
734 04	2411	214	03	Disability Insurance-HS	\$85	\$89	\$43	\$87	\$45		(42)	-48.26%	-\$44	-49.44%
735 04	2411	220	03	Social Security-HS	\$2,783	\$3,002	\$2,842	\$3,018	\$2,190	Equals salary times .076	257	8.52%	\$273	9.09%
736 04	2411	231	03	Employee Retirement-HS	\$4,144	\$4,383	\$4,205	\$5,698	\$3,450	Equals salary time .1406	162	2.84%	\$1,477	33.70%
737 04	2411	250	03	Unemployment-HS	\$0	\$135	\$88	\$135	\$135		-	0.00%	\$0	0.00%
738 04	2411	260	03	Workers' Compensation-HS	\$121	\$184	\$126	\$187	\$75		(72)	-38.50%	-\$69	-37.50%
739 04	2411	114	11	Secretarial Salaries-FRES	\$54,509	\$58,105	\$55,904	\$61,106	\$63,080	2 Staff	1,972	3.23%	\$4,975	8.56%
740 04	2411	211	11	Medical Insurance-FRES	\$4,775	\$2,775	\$4,775	\$2,775	\$24,050	Estimate 5% increase based on 10/2021 staffing	23,225	836.94%	\$23,225	836.94%
741 04	2411	212	11	Dental Insurance-FRES	\$1,676	\$1,677	\$1,493	\$1,493	\$1,550	Estimate 5% increase based on 10/2021 staffing	982	65.77%	\$798	47.58%
742 04	2411	213	11	Life Insurance-FRES	\$98	\$103	\$81	\$72	\$85		13	18.06%	-\$18	-17.48%
743 04	2411	214	11	Disability Insurance-FRES	\$106	\$131	\$116	\$143	\$120		(23)	-16.23%	-\$11	-8.40%
744 04	2411	220	11	Social Security-FRES	\$4,504	\$4,445	\$4,613	\$4,644	\$4,900	Equals salary times .076	336	7.24%	\$535	12.04%
745 04	2411	231	11	Employee Retirement-FRES	\$3,683	\$4,122	\$3,765	\$5,400	\$5,400	Equals salary time .1406	-	0.00%	\$1,278	31.00%
746 04	2411	250	11	Unemployment-FRES	\$0	\$135	\$122	\$138	\$205		67	48.55%	\$70	51.85%
747 04	2411	260	11	Workers' Compensation-FRES	\$175	\$273	\$186	\$275	\$250		(100)	-36.36%	-\$98	-35.90%
748 04	2411	114	12	Secretarial Salaries-LCS	\$21,088	\$21,580	\$24,379	\$21,580	\$22,560	1 Staff	980	4.54%	\$980	4.54%
749 04	2411	211	12	Medical Insurance-LCS	\$775	\$775	\$775	\$775	\$2,000	Based on 10/1 Enrollment (1 health insurance buyback stipend)	1,225	158.06%	\$1,225	158.06%
750 04	2411	212	12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$1		1	---	\$1	---
751 04	2411	213	12	Life Insurance-LCS	\$47	\$38	\$36	\$32	\$40		8	25.00%	\$2	5.26%
752 04	2411	214	12	Disability Insurance-LCS	\$19	\$49	\$41	\$53	\$45		(8)	-14.38%	-\$4	-8.16%
753 04	2411	220	12	Social Security-LCS	\$1,612	\$1,651	\$1,678	\$1,651	\$1,805	Equals salary times .076	239	14.48%	\$239	14.48%
754 04	2411	231	12	Employee Retirement-LCS	\$0	\$0	\$0	\$0	\$3,175	Equals salary time .1406	3,175	---	\$3,175	---
755 04	2411	250	12	Unemployment-LCS	\$0	\$68	\$56	\$68	\$70		(13)	-19.12%	-\$13	-19.12%
756 04	2411	260	12	Workers' Compensation-LCS	\$65	\$101	\$70	\$101	\$75		(31)	-30.69%	-\$31	-30.69%
757 04	2490	890	02	Graduation/Assembly Expenses-MS	\$114	\$1,800	\$2,561	\$1,800	\$1,800	caps, gowns, diplomas, Awards night, NH Scholar recognition	-	0.00%	\$0	0.00%
758 04	2490	890	03	Graduation/Assembly Expenses-HS	\$4,427	\$2,700	\$3,766	\$2,700	\$2,700	caps, gowns, diplomas, Awards night, NH Scholar recognition	-	0.00%	\$0	0.00%
759 04	2490	890	11	Graduation/Assembly Expenses-FRES	\$818	\$5,250	\$1,890	\$3,809	\$3,250	Artist in Residence, Graduation	(559)	-14.68%	-\$2,000	-38.10%
760 04	2490	890	12	Graduation/Assembly Expenses-LCS	\$764	\$2,000	\$1,765	\$2,000	\$2,000	Kindergarten End of Year Celebration and assemblies	-	0.00%	\$0	0.00%
761 04	2510	112	01	Business Services Wages-SAU	\$174,435	\$172,345	\$175,602	\$172,600	\$180,225	Bus. Admin., HR/Personnel, Acct. Payable .5 FTE, Bus. Asst. .25 FTE	(2,600)	-1.51%	-\$2,345	-1.36%
762 04	2510	211	01	Medical Insurance-BUS	\$43,931	\$43,932	\$23,137	\$6,000	\$41,800	Estimate 5% increase based on 10/1 Enrollment and known plan change	35,800	596.67%	-\$2,132	-4.85%
763 04	2510	212	01	Dental Insurance-BUS	\$3,262	\$3,263	\$1,339	\$0	\$1,500	Estimate 5% increase based on 10/1 Enrollment and known plan change	1,500	---	-\$1,763	-54.03%
764 04	2510	213	01	Life Insurance-BUS	\$234	\$304	\$153	\$151	\$200		4	2.51%	-\$149	-49.01%
765 04	2510	214	01	Disability Insurance-BUS	\$207	\$369	\$236	\$313	\$250		(63)	-20.12%	-\$139	-35.73%
766 04	2510	220	01	Social Security-BUS	\$13,620	\$13,184	\$14,736	\$13,118	\$13,940	Equals salary times .076	(113)	-0.86%	-\$179	-1.36%
767 04	2510	231	01	Employee Retirement-BUS	\$7,463	\$9,533	\$6,313	\$12,935	\$7,205	Equals salary time .1406	(5,730)	-44.30%	-\$2,328	-24.42%
768 04	2510	232	01	Teacher Retirement-BUS	\$15,485	\$15,486	\$16,824	\$17,867	\$18,315	Equals salary time .2102	392	2.19%	\$2,773	17.91%
769 04	2510	250	01	Unemployment Comp - BUS	\$0	\$203	\$467	\$203	\$595		392	193.10%	\$392	193.10%
770 04	2510	260	01	Workers' Compensation-BUS	\$508	\$809	\$581	\$539	\$539		(270)	-33.37%	-\$270	-33.37%
771 04	2510	290	01	Professional Development-BUS	\$1,400	\$2,000	\$750	\$2,700	\$2,700	BA Certification programs	-	0.00%	\$700	35.00%
772 04	2510	330	01	Professional Services FSA-BUS	\$2,078	\$2,700	\$14,944	\$3,000	\$2,000		(1,000)	-33.33%	-\$700	-25.93%
773 04	2510	331	01	Fiscal Contracted Services - BUS	\$2,925	\$1,000	\$10,340	\$2,000	\$2,000		-	0.00%	\$1,000	100.00%
774 04	2510	534	01	Postage-Business Office	\$537	\$1,000	\$955	\$843	\$950	Based on FY21 expenses	107	12.69%	-\$50	-5.00%
775 04	2510	550	01	Printing - Business Office	\$1,094	\$1,200	\$873	\$1,100	\$1,100		-	0.00%	-\$100	-8.33%
776 04	2510	580	01	Travel/Conferences - BUS	\$122	\$1,000	\$0	\$1,200	\$1,200		-	0.00%	\$200	20.00%
777 04	2510	610	01	General Supplies/Paper-BUS	\$884	\$1,300	\$1,064	\$1,300	\$1,300		-	0.00%	\$0	0.00%
778 04	2510	650	01	Computer Software- BUS TECH	\$20,524	\$23,927	\$20,524	\$26,201	\$26,201	IV \$23,820, Tyler University \$1,150, Microsoft Licensing \$110	-	0.00%	\$2,274	9.50%
779 04	2510	735	01	Replace Equipment-BUS	\$3,500	\$1,350	\$814	\$1,050	\$1,500	Business office computer	450	42.86%	\$150	11.11%
780 04	2510	810	01	Dues and Fees-BUS	\$325	\$500	\$375	\$550	\$550		-	0.00%	\$50	10.00%
781 04	2510	890	01	Miscellaneous - Audit-BUS	\$18,500	\$18,000	\$15,656	\$18,500	\$18,500		-	0.00%	\$500	2.78%
782 04	2620	114	01	Facilities Salaries	\$63,400	\$63,400	\$65,950	\$65,950	\$73,850		7,900	11.98%	\$10,450	16.48%
783 04	2620	211	01	Medical Insurance	\$22,740	\$21,966	\$21,950	\$23,800	\$24,010	Estimate 5% increase based on 10/1 Enrollment	210	0.88%	\$2,044	9.31%
784 04	2620	212	01	Dental Insurance	\$1,631	\$1,631	\$1,493	\$1,493	\$1,570	Estimate 5% increase based on 10/1 Enrollment	77	5.16%	-\$61	-3.74%
785 04	2620	213	01	Life Insurance	\$93	\$112	\$84	\$76	\$110		34	45.50%	-\$2	-1.79%
786 04	2620	214	01	Disability Insurance	\$115	\$143	\$121	\$143	\$145		2	1.40%	\$2	1.40%
787 04	2620	220	01	Social Security	\$4,806	\$4,850	\$4,947	\$5,045	\$5,650		605	11.99%	\$800	16.49%
788 04	2620	231	01	Employee Retirement	\$7,394	\$7,082	\$7,367	\$4,104	\$4,755	Equals salary time .2102 for those working 35 hours per week.	6,146	149.76%	\$3,168	44.73%
789 04	2620	250	01	Unemployment	\$0	\$68	\$80	\$217	\$245		28	12.90%	\$177	260.29%
790 04	2620	260	01	Workers' Compensation	\$1,577	\$297	\$1,724	\$1,724	\$115		(1,609)	-93.33%	-\$162	-61.28%
791 04	2620	291	01	Profr't Development (Training)	\$0	\$500	\$0	\$522	\$1	Training for facilities manager	(521)	-99.81%	-\$499	-99.80%
792 04	2620	330	01	Custodial Contracted Svc.	\$0	\$0	\$0	\$1	\$1	Training for maintenance staff	-	0.00%	\$1	---
793 04	2620	430	01	Repairs & Maintenance Serv - SAU	\$0	\$458	\$0	\$450	\$450	General building repair	-	0.00%	-\$8	-1.75%
794 04	2620	580	01	Travel/Conferences - Facilities Mgr	\$2,800	\$3,000	\$2,800	\$3,000	\$3,500	Travel around district	500	16.67%	\$500	16.67%
795 04	2620	610	01	General Supplies/Paper-SAU	\$548	\$408	\$23	\$400	\$400	Toilet paper, paper towels, cleaning materials	-	0.00%	-\$8	-1.96%
796 04	2620	622	01	Electricity - SAU	\$3,862	\$2,731	\$3,126	\$2,731	\$2,731		(0)	-0.02%	\$0	0.00%
797 04	2620	624	01	Oil - SAU	\$1,271	\$2,498	\$1,196	\$2,560	\$2,560		-	0.00%	\$62	2.48%
798 04	2620	890	01	Maintenance - Misc - SAU	\$0	\$500	\$13	\$500	\$500	Operational expenses	-	0.00%	\$0	0.00%
799 04	2620	114	02	Custodial Salaries-MS	\$50,098	\$51,080	\$51,079	\$51,080	\$52,360	3 staff, each allocated at 50% of cost (split with HS)	1,685	3.30%	\$1,685	3.30%
800 04	2620	114	02	Custodial Salaries-MS	\$0	\$0	\$0	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	---
801 04	2620	211	02	Medical Insurance-MS	\$23,007	\$21,966	\$26,015	\$25,247	\$27,265	Estimate 5% increase based on 10/1 Enrollment	3,218	12.75%	\$6,499	29.59%
802 04	2620	212	02	Dental Insurance-MS	\$829	\$838	\$1,029	\$880	\$1,790	Estimate 5% increase based on 10/1 Enrollment	985	111.93%	\$1,027	122.55%
803 04	2620	213	02	Life Insurance-MS	\$71	\$87	\$60	\$87	\$85		(2)	-2.30%	-\$2	-2.30%
804 04	2620	214	02	Disability Insurance-MS	\$89	\$111	\$94	\$111	\$110		(1)	-0.90%	-\$1	-0.90%
805 04	2620	220	02	Social Security-MS	\$3,563	\$3,908	\$3,545	\$3,907	\$4,160	Equals salary times .076	283	7.24%	\$282	7.22%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	Comparing FY23 Draft 2 to		Comparing FY23 Draft 2 to	
											FY 22 Budget	% Difference	FY 21 Actual	% Difference
806 04	2620	231 02	Employee Retirement-MS	\$3,756	\$3,866	\$4,054	\$5,026	\$5,150	\$5,285	Equals salary time .1406 for those working 35 hours per week.	259	5.15%	\$1,419	36.70%
807 04	2620	250 02	Unemployment-MS	\$0	\$213	\$99	\$168	\$180	\$180		12	7.14%	\$-33	-15.49%
808 04	2620	260 02	Workers' Compensation-MS	\$1,314	\$240	\$1,336	\$1,335	\$145	\$1,475	Different worker's comp percentage for custodial staff	140	10.49%	\$1,235	514.58%
809 04	2620	411 02	Water/Sewerage-MS	\$11,918	\$11,601	\$12,438	\$11,949	\$12,450	\$12,450	Estimate based on FY 21 Actual	501	4.19%	\$849	7.32%
810 04	2620	421 02	Disposal Services-MS	\$2,608	\$2,660	\$2,621	\$2,740	\$2,740	\$2,740		0	0.01%	\$80	3.01%
811 04	2620	422 02	Snow Plowing Services-MS	\$2,299	\$3,440	\$3,534	\$3,543	\$3,543	\$3,543		-	0.00%	\$103	2.99%
812 04	2620	424 02	Lawn & Grounds Care-MS	\$327	\$262	\$109	\$265	\$265	\$265		-	0.00%	\$3	1.15%
813 04	2620	430 02	Repairs & Maintenance Serv.-MS	\$25,334	\$25,674	\$19,632	\$28,000	\$28,000	\$28,000	General building repair- Locker Repairs	-	0.00%	\$2,326	9.06%
814 04	2620	520 02	Building Insurance-MS	\$7,704	\$8,602	\$8,602	\$9,032	\$9,100	\$9,100	Estimate	68	0.75%	\$498	5.79%
815 04	2620	610 02	General Supplies/Paper-MS	\$6,732	\$5,578	\$6,492	\$5,800	\$5,800	\$5,800	Toilet paper, paper towels, cleaning materials	-	0.00%	\$222	3.98%
816 04	2620	622 02	Electricity-MS	\$25,692	\$24,997	\$25,313	\$24,997	\$25,000	\$25,000	FY 23: Year 3 of 3 year contract	3	0.01%	\$3	0.01%
817 04	2620	624 02	Oil-MS	\$25,670	\$30,215	\$17,135	\$30,970	\$30,970	\$30,970		-	0.00%	\$755	2.50%
818 04	2620	731 02	New Equipment-MS	\$471	\$0	\$0	\$1,710	\$1,700	\$1,700	Pest Storage containers, operational expenses	(10)	-0.58%	\$1,700	---
819 04	2620	735 02	Replacement Equipment-MS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Operational expenses	-	0.00%	\$2,000	---
820 04	2620	737 02	Replacement Furn & Fixtures - MS	\$0	\$1,000	\$0	\$2,000	\$2,000	\$2,000	Operational expenses	-	0.00%	\$1,000	100.00%
821 04	2620	114 03	Custodial Salaries-HS	\$50,114	\$51,080	\$51,079	\$51,080	\$52,360	\$52,770	3 staff, each allocated at 50% of cost (split with MS)	1,690	3.31%	\$1,690	3.31%
822 04	2620	114 03	Custodial Salaries-HS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	---
823 04	2620	211 03	Medical Insurance-HS	\$23,007	\$22,741	\$26,015	\$25,247	\$29,670	\$28,465	Estimate 5% increase based on 10/1 Enrollment	3,218	12.75%	\$5,724	25.17%
824 04	2620	212 03	Dental Insurance-HS	\$829	\$838	\$1,029	\$880	\$1,945	\$1,865	Estimate 5% increase based on 10/1 Enrollment	985	111.93%	\$1,027	122.55%
825 04	2620	213 03	Life Insurance-HS	\$71	\$87	\$60	\$87	\$85	\$85		(2)	-2.30%	\$-2	-2.30%
826 04	2620	214 03	Disability Insurance-HS	\$89	\$111	\$94	\$120	\$110	\$110		(10)	-8.33%	\$-1	-0.90%
827 04	2620	220 03	Social Security-HS	\$3,518	\$3,908	\$3,544	\$3,907	\$4,160	\$4,190	Equals salary times .076	283	7.24%	\$282	7.22%
828 04	2620	231 03	Employee Retirement-HS	\$3,691	\$3,866	\$4,054	\$5,026	\$5,150	\$5,285	Equals salary time .1406 for those working 35 hours per week.	259	5.15%	\$1,419	36.70%
829 04	2620	250 03	Unemployment-HS	\$0	\$213	\$99	\$168	\$180	\$180		12	7.14%	\$-33	-15.49%
830 04	2620	260 03	Workers' Compensation-HS	\$1,313	\$240	\$1,335	\$1,335	\$145	\$1,475	Different worker's comp percentage for custodial staff	140	10.49%	\$1,235	514.58%
831 04	2620	411 03	Water/Sewerage-HS	\$15,291	\$16,875	\$15,201	\$17,381	\$15,500	\$15,500	Estimate based on FY 21 Actual	(1,881)	-10.82%	\$-1,375	-8.15%
832 04	2620	421 03	Disposal Services-HS	\$3,187	\$3,251	\$3,081	\$3,349	\$3,349	\$3,349	Projected 3.0% increase in services	-	0.00%	\$98	3.01%
833 04	2620	422 03	Snow Plowing Services-HS	\$2,810	\$3,440	\$3,534	\$3,543	\$3,543	\$3,543	Projected 3.0% increase in services	-	0.00%	\$103	2.99%
834 04	2620	424 03	Lawn & Grounds Care-HS	\$408	\$287	\$158	\$290	\$290	\$290		-	0.00%	\$3	1.05%
835 04	2620	430 03	Repairs & Maintenance Serv.-HS	\$31,477	\$28,344	\$23,847	\$30,000	\$30,000	\$30,000	General building repair- Locker Repairs	-	0.00%	\$1,656	5.84%
836 04	2620	520 03	Building Insurance-HS	\$11,338	\$10,472	\$10,472	\$10,996	\$11,100	\$11,100	Estimate	104	0.95%	\$628	6.00%
837 04	2620	610 03	General Supplies/Paper-HS	\$7,984	\$6,641	\$7,962	\$6,700	\$6,700	\$6,700	Toilet paper, paper towels, cleaning materials	-	0.00%	\$59	0.89%
838 04	2620	622 03	Electricity-HS	\$31,402	\$30,436	\$30,939	\$30,346	\$30,346	\$30,346	FY 23: Year 3 of 3 year contract	-	0.00%	\$-90	-0.30%
839 04	2620	624 03	Oil-HS	\$31,426	\$36,955	\$20,943	\$37,679	\$37,679	\$37,679		-	0.00%	\$924	2.50%
840 04	2620	731 03	New Equipment-HS	\$577	\$0	\$0	\$2,090	\$2,090	\$2,090	Pest Storage containers, operational expenses	-	0.00%	\$2,090	---
841 04	2620	735 03	Replacement Equipment-HS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Operational expenses	(1,800)	-90.00%	\$200	---
842 04	2620	737 03	Replacement Furn & Fixtures - HS	\$0	\$1,000	\$0	\$2,000	\$2,000	\$2,000	Operational expenses	-	0.00%	\$1,000	100.00%
843 04	2620	114 11	Custodial Salaries-FRES	\$94,834	\$104,063	\$101,587	\$101,988	\$104,550	\$103,250	3 full time staff	1,262	1.24%	\$-813	-0.78%
844 04	2620	114 11	Custodial Salaries-FRES	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	---
845 04	2620	211 11	Medical Insurance-FRES	\$19,193	\$31,363	\$11,179	\$11,245	\$10,900	\$10,900	Estimate 5% increase based on 10/1 Enrollment	(345)	-3.07%	\$-20,463	-65.25%
846 04	2620	212 11	Dental Insurance-FRES	\$1,374	\$2,310	\$664	\$2,160	\$2,160	\$2,160	Estimate 5% increase based on 10/1 Enrollment	1,596	282.98%	\$-150	-6.49%
847 04	2620	213 11	Life Insurance-FRES	\$131	\$180	\$137	\$180	\$180	\$180		-	0.00%	\$0	0.00%
848 04	2620	214 11	Disability Insurance-FRES	\$173	\$231	\$184	\$225	\$230	\$230		5	2.22%	\$-1	-0.43%
849 04	2620	220 11	Social Security-FRES	\$7,007	\$7,961	\$7,698	\$7,802	\$8,151	\$8,205	Salary and value of health insurance buy back times .0765	403	5.17%	\$244	3.06%
850 04	2620	231 11	Employee Retirement-FRES	\$7,544	\$8,352	\$8,231	\$10,858	\$11,130	\$10,385	Equals salary time .1406 for those working 35 hours per week.	(473)	-4.36%	\$2,033	24.34%
851 04	2620	250 11	Unemployment-FRES	\$0	\$213	\$236	\$336	\$350	\$350		14	4.17%	\$137	64.32%
852 04	2620	260 11	Workers' Compensation-FRES	\$2,478	\$488	\$2,709	\$2,666	\$290	\$2,885	Different worker's comp percentage for custodial staff	219	8.21%	\$2,397	491.19%
853 04	2620	411 11	Water/Sewerage-FRES	\$21,521	\$21,577	\$21,320	\$22,224	\$22,224	\$22,224	Projected 3.0% increase in services	-	0.00%	\$647	3.00%
854 04	2620	421 11	Disposal Services-FRES	\$5,619	\$5,911	\$5,648	\$6,088	\$6,088	\$6,088	Projected 3.0% increase in services	-	0.00%	\$177	2.99%
855 04	2620	422 11	Snow Plowing Services-FRES	\$4,130	\$5,523	\$5,449	\$5,689	\$5,689	\$5,689	Projected 3.0% increase in services	-	0.00%	\$166	3.01%
856 04	2620	424 11	Lawn & Grounds Care-FRES	\$631	\$544	\$217	\$550	\$550	\$550		-	0.00%	\$6	1.10%
857 04	2620	430 11	Repairs & Maintenance Serv.-FRES	\$29,937	\$28,782	\$33,426	\$29,000	\$29,000	\$29,000	General building repair	-	0.00%	\$218	0.76%
858 04	2620	520 11	Building Insurance-FRES	\$12,059	\$14,212	\$14,212	\$14,923	\$15,100	\$15,100	Estimate	177	1.19%	\$888	6.25%
859 04	2620	610 11	General Supplies/Paper-FRES	\$11,085	\$13,464	\$13,955	\$13,500	\$13,500	\$13,500	Toilet paper, paper towels, cleaning materials	-	0.00%	\$36	0.27%
860 04	2620	622 11	Electricity-FRES	\$38,109	\$40,778	\$38,737	\$40,778	\$40,778	\$40,778	FY 23: Year 3 of 3 year contract	(0)	0.00%	\$0	0.00%
861 04	2620	624 11	Fuel -FRES	\$22,701	\$35,168	\$19,288	\$36,047	\$36,047	\$36,047	Propane for FRES	-	0.00%	\$879	2.50%
862 04	2620	731 11	New Equipment-FRES	\$664	\$2,900	\$3,258	\$2,280	\$2,280	\$2,280	Pest Storage containers, operational expenses	-	0.00%	\$-620	-21.38%
863 04	2620	735 11	Replacement Equipment-FRES	\$0	\$1,000	\$695	\$2,000	\$2,000	\$2,000	Operational expenses	-	0.00%	\$1,000	100.00%
864 04	2620	114 12	Custodial Salaries-LCS	\$28,054	\$29,269	\$14,940	\$29,269	\$23,500	\$25,525	.75 FTE staff	(3,744)	-12.79%	\$-3,744	-12.79%
865 04	2620	114 12	Custodial Salaries-LCS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	---
866 04	2620	211 12	Medical Insurance-LCS	\$5,925	\$8,422	\$1,021	\$8,129	\$2,000	\$2,000	Based on 10/1 Enrollment (1 health insurance buyback stipend)	(6,129)	-75.40%	\$-6,422	-76.25%
867 04	2620	212 12	Dental Insurance-LCS	\$445	\$633	\$0	\$665	\$1	\$1	Based on current enrollment (0)	(664)	-99.85%	\$-632	-99.84%
868 04	2620	213 12	Life Insurance-LCS	\$32	\$64	\$7	\$64	\$65	\$10		(54)	-84.38%	\$-54	-84.38%
869 04	2620	214 12	Disability Insurance-LCS	\$49	\$82	\$11	\$82	\$20	\$15		(67)	-81.71%	\$-67	-81.71%
870 04	2620	220 12	Social Security-LCS	\$2,044	\$2,239	\$476	\$2,239	\$1,950	\$2,260	Salary and value of health insurance buy back times .0765	21	0.94%	\$21	0.94%
871 04	2620	231 12	Employee Retirement-LCS	\$4,240	\$0	\$0	\$0	\$1	\$1		1	---	\$1	---
872 04	2620	250 12	Unemployment-LCS	\$0	\$77	\$21	\$97	\$85	\$90		(7)	-7.22%	\$13	16.88%
873 04	2620	261 12	Workers' Compensation-LCS	\$700	\$180	\$21	\$765	\$180	\$75		(690)	-90.20%	\$-105	-58.33%
874 04	2620	260 12	Workers' Compensation-LCS	\$0	\$0	\$0	\$0	\$70	\$75	Different worker's comp percentage for custodial staff	765	---	\$765	---
875 04	2620	421 12	Disposal Services-LCS	\$2,771	\$2,923	\$2,771	\$3,011	\$3,011	\$3,011		-	0.00%	\$88	3.01%
876 04	2620	422 12	Snow Plowing Services-LCS	\$2,280	\$2,326	\$2,209	\$2,396	\$2,396	\$2,396		-	0.00%	\$70	3.01%
877 04	2620	424 12	Lawn & Grounds Care-LCS	\$286	\$529	\$426	\$550	\$550	\$550		-	0.00%	\$21	3.97%
878 04	2620	430 12	Repairs & Maintenance Serv.-LCS	\$8,052	\$19,272	\$11,312	\$19,000	\$19,000	\$19,000	General building repair	-	0.00%	\$-272	-1.41%
879 04	2620	520 12	Building Insurance-LCS	\$2,345	\$4,114	\$4,114	\$4,320	\$4,320	\$4,320	Projected 5% increase	-	0.00%	\$206	5.01%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

											Comparing FY23 Draft 2 to FY 22 Budget		Comparing FY23 Draft 2 to FY 21 Actual		
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	\$ Difference	% Difference	\$ Difference	% Difference	
880 04	2620	610	12	General Supplies/Paper-LCS	\$3,753	\$4,794	\$3,558	\$5,000	\$5,000	Toilet paper, paper towels, cleaning materials	-	0.00%	\$206	4.30%	
881 0	2620	622	12	Electricity-LCS	\$11,941	\$10,958	\$12,503	\$10,958	\$10,958	FY 23: Year 3 of 3 year contract	0	0.00%	\$0	0.00%	
882 04	2620	624	12	Oil-LCS	\$5,804	\$7,072	\$4,492	\$7,249	\$7,249		-	0.00%	\$177	2.50%	
883 04	2620	731	12	New Equipment-LCS	\$118	\$0	\$0	\$1,520	\$1,520	Pest Storage containers, operational expenses	-	0.00%	\$1,520	---	
884 04	2620	735	12	Replacement Equipment-LCS	\$0	\$1,000	\$3,207	\$1,000	\$1,000	Operational expenses	-	0.00%	\$0	0.00%	
885 04	2620	737	12	Replacement Furn & Fixtures - LCS	\$0	\$0	\$0	\$1,000	\$1,000	Operational expenses	-	0.00%	\$1,000	---	
886 04	2721	519	02	Student Transportation-MS	\$0	\$56,100	\$55,568	\$56,100	\$60,000	Estimate; does Board want to go back out to Bid?	3,900	6.95%	\$3,900	6.95%	
887 04	2721	519	03	Student Transportation-HS	\$122	\$69,671	\$69,035	\$69,671	\$75,000	Estimate; does Board want to go back out to Bid?	5,329	7.65%	\$5,329	7.65%	
888 04	2721	519	11	Student Transportation-FRES	\$171,070	\$95,078	\$94,236	\$95,078	\$10,000	Estimate; does Board want to go back out to Bid?	4,922	5.18%	\$4,922	5.18%	
889 04	2721	519	12	Student Transportation-LCS	\$33,968	\$26,197	\$25,947	\$26,197	\$28,000	Estimate; does Board want to go back out to Bid?	1,803	6.88%	\$1,803	6.88%	
890 04	2722	519	02	SPED Transportation (All)-MS	\$11,499	\$12,941	\$13,044	\$13,303	\$17,458	Daily student transportation SPED	4,155	31.23%	\$4,517	34.90%	
891 04	2722	519	03	SPED Transportation (All)-HS	\$51,502	\$72,187	\$65,432	\$74,208	\$81,885	Daily student transportation SPED	7,677	10.35%	\$9,698	13.43%	
892 04	2722	519	11	SPED Transportation (All)-FRES	\$26,629	\$60,496	\$60,884	\$62,189	\$78,576	Daily student transportation SPED	16,387	26.35%	\$18,080	29.89%	
893 04	2722	519	12	SPED Transportation (All)-LCS	\$11,171	\$12,941	\$20,391	\$13,303	\$21,554	Daily student transportation SPED	8,251	62.02%	\$8,613	66.56%	
894 04	2725	519	02	Field Trip Transportation-MS	\$517	\$2,100	\$0	\$3,800	\$3,800	Replace reduction from 2020-21 plus increase in mileage charge	-	0.00%	\$1,700	80.95%	
895 04	2725	519	03	Field Trip Transportation-HS	\$522	\$2,900	\$0	\$4,600	\$4,600	Replace reduction from 2020-21 plus increase in mileage charge	-	0.00%	\$1,700	58.62%	
896 04	2725	519	11	Field Trip Transportation-FRES	\$1,917	\$3,924	\$278	\$6,000	\$4,441	Annual field trips (2 for each grade level)	(1,559)	-25.99%	\$517	13.17%	
897 04	2725	519	12	Field Trip Transportation-LCS	\$0	\$588	\$278	\$1,200	\$1,440	Field trips and Step Up Day	240	20.00%	\$852	144.90%	
898 04	2743	114	01	Salaries- Van Driver	\$6,732	\$8,023	\$9,345	\$11,745	\$11,745	Driver to CTE Classes	-	0.00%	\$3,722	46.39%	
899 04	2743	213	03	Life Insurance- HS	\$15	\$15	\$0	\$15	\$15		-	0.00%	\$0	0.00%	
900 04	2743	214	03	Disability Insurance- HS	\$18	\$18	\$0	\$18	\$18		-	0.00%	\$0	0.00%	
901 04	2743	220	03	Social Security- HS	\$515	\$614	\$715	\$893	\$895	Equals salary times .076	2	0.22%	\$281	45.77%	
902 04	2743	250	03	Unemployment Compensation- HS	\$0	\$68	\$30	\$68	\$70		(28)	-41.18%	\$-28	-41.18%	
903 04	2743	260	03	Workers' Compensation	\$20	\$38	\$30	\$38	\$35		2	5.26%	\$2	5.26%	
904 04	2743	430	03	Vocational Ed Vehicle Lease - HS	\$7,483	\$7,483	\$7,483	\$7,483	\$1	Lease ended FY22	(7,482)	-99.99%	\$-7,482	-99.99%	
905 04	2743	519	03	Vocational Transportation-HS	\$716	\$10,500	\$1,633	\$10,500	\$10,500	For CTE students going to Milford	-	0.00%	\$0	0.00%	
906 04	2743	624	03	Vocational Ed Vehicle Gasoline - HS	\$907	\$1,200	\$919	\$1,200	\$1,200		-	0.00%	\$0	0.00%	
907 04	2744	519	02	Athletic Transportation-MS	\$5,418	\$14,858	\$9,350	\$15,101	\$18,495	Increase in mileage charge for Athletic Trips	3,394	22.48%	\$3,637	24.48%	
908 04	2744	519	03	Athletic Transportation-HS	\$7,125	\$23,215	\$11,428	\$23,876	\$22,605	Increase in mileage charge for Athletic Trips	(1,271)	-5.32%	\$-610	-2.63%	
909 04	2844	112	01	Technology Service Wages - SAU	\$17,599	\$16,600	\$19,017	\$17,100	\$11,993	IT Director @ 100% (which is same for other Admin positions)	75,900	443.86%	\$76,400	460.24%	
910 04	2844	211	01	Medical insurance-SAU	\$2,626	\$2,712	\$1,626	\$2,179	\$2,460	Estimate 5% increase (IT Director @ 100%)	18,821	863.74%	\$18,288	874.34%	
911 04	2844	212	01	Dental Insurance-SAU	\$127	\$127	\$611	\$133	\$204	Estimate 5% increase (IT Director @ 100%)	1,417	1065.41%	\$1,423	1120.47%	
912 04	2844	213	01	Life Insurance-SAU	\$26	\$29	\$22	\$32	\$25		68	212.50%	\$71	244.83%	
913 04	2844	214	01	Disability Insurance-SAU	\$36	\$38	\$32	\$39	\$35		61	156.41%	\$62	163.16%	
914 04	2844	220	01	Social Security-SAU	\$1,321	\$1,270	\$1,430	\$1,300	\$917	Equals salary times .076	5,815	447.31%	\$5,845	460.24%	
915 04	2844	231	01	Employee Retirement-SAU	\$1,888	\$1,854	\$2,012	\$2,404	\$1,686	Equals salary times .2102	17,146	713.23%	\$17,696	954.48%	
916 04	2844	250	01	Unemployment-SAU	\$0	\$68	\$20	\$69	\$40		226	327.54%	\$227	333.82%	
917 04	2844	260	01	Workers' Compensation-SAU	\$53	\$156	\$117	\$69	\$62		186	269.57%	\$99	63.46%	
918 04	2844	330	01	T Technology Contracted Servs-SAU	\$866	\$1,000	\$4,613	\$1,050	\$2,000	Network Security	950	90.48%	\$1,000	100.00%	
	04	2844	580	01	T Travel/Conferences - SAU TECH	\$2,833	\$1,750	\$104	\$1,803	\$2,000	"Tech mileage \$200 DoT mileage allowance \$1,000 NHSTE Conf (\$350) + travel (\$90) CMTT&T Conf (\$350) + travel (\$90) other out-of-district mileage \$400 (NHSTE mtgs, NHPSUG mtgs, other)"	197	10.93%	\$250	14.29%
919															
920 04	2844	610	01	T Tech Supplies - SAU TECH	\$781	\$700	\$0	\$700	\$2,000	Servers, infrastructure	1,300	185.71%	\$1,300	185.71%	
	04	2844	650	01	T Computer Software - SAU TECH	\$3,881	\$2,864	\$3,218	\$3,107	\$7,000	TeamViewer \$100, Asset Tiger \$21, MS Server Licensing \$160, Content Filtering \$4,590, Anti-Malware for Servers \$875, Anti-Malware for EndPoints \$250, Swift Messaging System \$950 Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$5,000 (~\$17,000 total)]	3,893	125.30%	\$4,136	144.41%
921															
	04	2844	735	01	T Replace Equipment - SAU TECH	\$859	\$2,000	\$0	\$2,000	\$10,025	"eWaste ~\$25 Replace Firewall, Switches, WAPs. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase	4,025	201.25%	\$4,025	201.25%
922															
	04	2844	810	01	T Dues and Fees - Technology	\$340	\$500	\$340	\$515	\$1,155	CoSN member (required for SDPA access) \$425 NHSTE member (\$30) SDPA (Student Data Privacy Alliance/The Education Cooperative) \$700	640	124.27%	\$655	131.00%
923															
924 04	2844	112	02	Technology Service Wages - MS	\$33,200	\$33,200	\$36,346	\$34,200	\$23,063	\$1 Budgeted IT Director 100% in SAU line item	(34,199)	-100.00%	\$-33,199	-100.00%	
925 04	2844	211	02	Medical insurance-MS	\$3,253	\$2,712	\$3,252	\$2,626	\$5,260	\$1 Budgeted IT Director 100% in SAU line item	(2,625)	-99.96%	\$-2,711	-99.96%	
926 04	2844	212	02	Dental Insurance-MS	\$253	\$253	\$674	\$266	\$390	\$1 Budgeted IT Director 100% in SAU line item	(265)	-99.62%	\$-252	-99.60%	
927 04	2844	213	02	Life Insurance-MS	\$54	\$59	\$43	\$63	\$45	\$1 Budgeted IT Director 100% in SAU line item	(62)	-98.41%	\$-58	-98.31%	
928 04	2844	214	02	Disability Insurance-MS	\$71	\$75	\$64	\$77	\$65	\$1 Budgeted IT Director 100% in SAU line item	(76)	-98.70%	\$-74	-98.67%	
929 04	2844	220	02	Social Security-MS	\$2,494	\$2,540	\$2,734	\$2,599	\$1,764	\$1 Budgeted IT Director 100% in SAU line item	(2,598)	-99.96%	\$-2,539	-99.96%	
930 04	2844	231	02	Employee Retirement-MS	\$3,708	\$3,708	\$4,025	\$4,809	\$3,243	\$1 Budgeted IT Director 100% in SAU line item	(4,808)	-99.98%	\$-3,707	-99.97%	
931 04	2844	250	02	Unemployment-MS	\$0	\$68	\$42	\$69	\$76	\$1 Budgeted IT Director 100% in SAU line item	(68)	-98.55%	\$-67	-98.53%	
932 04	2844	260	02	Workers' Compensation-MS	\$99	\$78	\$61	\$79	\$32	\$1 Budgeted IT Director 100% in SAU line item	(78)	-98.73%	\$-77	-98.72%	
933 04	2844	290	02	Workshops/Conferences-MS	\$185	\$2,000	\$406	\$2,000	\$1		(1,999)	-99.95%	\$-1,999	-99.95%	
934 04	2844	330	02	T Technology Contracted Servs-MS	\$51	\$2,000	\$1,998	\$2,100	\$5,200	Network Security	3,100	147.62%	\$3,200	160.00%	
935 04	2844	430	02	T Repairs & Maint - MS TECH	\$0	\$2,500	\$3,954	\$2,625	\$1		(2,624)	-99.96%	\$-2,499	-99.96%	
	04	2844	449	02	T Info Systems - Print Management - MS	\$0	\$9,200	\$9,190	\$9,200	\$9,200	Contract with BDT for supplies & support through SPC PrinterLogic currently on 3 yr license (expiration 8/5/2025 -- renewal then ~\$7,000 for another 3yr term)	-	0.00%	\$0	0.00%
936															
937 04	2844	610	02	T Tech Supplies - MS TECH	\$105	\$318	\$22	\$334	\$2,000	servers, infrastructure	1,666	498.80%	\$1,682	528.93%	

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
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											Comparing FY23 Draft 2 to FY 22 Budget		Comparing FY23 Draft 2 to FY 21 Actual				
FUNCTION	OBJECT	Source	Description			FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	\$ Difference	% Difference	\$ Difference	% Difference	
	04	2844	650	02	T	Computer Software - MS TECH	\$21	\$3,917	\$1,329	\$4,413	\$4,000	\$4,000	MS Server Licensing 500 TeamViewer \$200 AssetTiger \$18 ChromeMgt \$300 Mosyle MDM Mgt \$100 Anti-malware for EndPoints \$1,050 Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$2,400] GWIE (Google Workspace for Education) Enterprise Licensing \$540	(413)	-9.36%	\$83	2.12%
938																	
	04	2844	735	02	T	Replace Equipment - MS TECH	\$1,900	\$3,745	\$2,300	\$16,500	\$20,000	\$12,000	eWaste ~\$30 Replace Firewall, Switches, WAPs and 2 IWBs. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase	(4,500)	-27.27%	\$8,255	220.43%
939																	
940	04	2844	112	03		Technology Service Wages - HS	\$33,200	\$33,200	\$36,347	\$34,200	\$23,063	\$1	Budgeted IT Director 100% in SAU line item	(34,199)	-100.00%	-\$33,199	-100.00%
941	04	2844	211	03		Medical Insurance-HS	\$4,753	\$2,712	\$3,252	\$2,227	\$5,260	\$1	Budgeted IT Director 100% in SAU line item	(2,226)	-99.96%	-\$2,711	-99.96%
942	04	2844	212	03		Dental Insurance-HS	\$253	\$253	\$773	\$266	\$390	\$1	Budgeted IT Director 100% in SAU line item	(265)	-99.62%	-\$252	-99.60%
943	04	2844	213	03		Life Insurance-HS	\$54	\$59	\$43	\$63	\$45	\$1	Budgeted IT Director 100% in SAU line item	(62)	-98.41%	-\$58	-98.31%
944	04	2844	214	03		Disability Insurance-HS	\$71	\$75	\$64	\$77	\$65	\$1	Budgeted IT Director 100% in SAU line item	(76)	-98.70%	-\$74	-98.67%
945	04	2844	220	03		Social Security-HS	\$2,608	\$2,540	\$2,734	\$2,599	\$1,764	\$1	Budgeted IT Director 100% in SAU line item	(2,598)	-99.96%	-\$2,539	-99.96%
946	04	2844	231	03		Employee Retirement-HS	\$3,708	\$3,708	\$4,025	\$4,809	\$3,243	\$1	Budgeted IT Director 100% in SAU line item	(4,808)	-99.98%	-\$3,707	-99.97%
947	04	2844	250	03		Unemployment-HS	\$0	\$68	\$42	\$71	\$76	\$1	Budgeted IT Director 100% in SAU line item	(70)	-98.59%	-\$67	-98.53%
948	04	2844	260	03		Workers' Compensation-HS	\$104	\$156	\$117	\$78	\$62	\$1	Budgeted IT Director 100% in SAU line item	(77)	-98.72%	-\$155	-99.36%
949	04	2844	330	03	T	Technology Contracted Servs-HS	\$63	\$2,000	\$1,998	\$2,100	\$6,460	\$6,460	Network Security	4,360	207.62%	\$4,460	223.00%
950	04	2844	430	03	T	Repairs & Maint - HS TECH	\$0	\$2,500	\$1,710	\$2,625	\$1,000	\$1,000	Replacement screens, keyboards, trackpads,	(1,625)	-61.90%	-\$1,500	-60.00%
951	04	2844	449	03	T	Info Systems - Print Management - HS	\$0	\$11,200	\$11,189	\$11,200	\$11,200	\$11,200	Contract with BDT for supplies & support through SPC PrinterLogic currently on 3 yr license	-	0.00%	\$0	0.00%
	04	2844	531	03	T	Info Systems - Phone/Internet - HS	\$0	\$25,300	\$29,922	\$26,549	\$18,525	\$18,525	FL site charge \$205/mo FL WLC BB \$223/mo Phone contract ~\$1,100/mo Bluehost Website Hosting \$170 GoDaddy domain name renewal \$70	(8,024)	-30.22%	-\$6,775	-26.78%
952																	
	04	2844	531	03	T	Info Systems - Phone/Internet - HS	\$0	\$30,800	\$37,161	\$32,546	\$25,150	\$25,150	FL WLC BB \$273/mo phone contract ~\$1,600/mo Bluehost Website Hosting \$170	(7,396)	-22.72%	-\$5,650	-18.34%
953																	
954	04	2844	610	03	T	Tech Supplies - HS TECH	\$323	\$330	\$13	\$347	\$2,000	\$2,000	servers, infrastructure	1,653	476.37%	\$1,670	506.06%
	04	2844	650	03	T	Computer Software - HS TECH	\$0	\$4,218	\$1,243	\$4,574	\$6,000	\$6,000	MS Server Licensing \$780 TeamViewer \$290 AssetTiger \$58 ChromeMgt \$1,250 Anti-malware for EndPoints \$1,525 Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$3,480] GWIE (Google Workspace for Education) Enterprise Licensing \$1,740	1,426	31.18%	\$1,782	42.25%
955																	
	04	2844	735	03	T	Replace Equipment - HS TECH	\$1,006	\$3,745	\$2,800	\$19,000	\$28,000	\$17,200	eWaste ~\$30 Replace Firewall, Switches, WAPs, 2 IWBs Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase	(1,800)	-9.47%	\$13,455	359.28%
956																	
957	04	2844	112	11		Technology Service Wages - FRES	\$34,054	\$35,992	\$36,723	\$36,992	\$64,905	\$39,075	IT assistant @ 80%; IT Director moved to SAU line item	2,083	5.63%	\$3,083	8.57%
958	04	2844	211	11		Medical Insurance-FRES	\$12,305	\$380	\$17,560	\$879	\$21,260	\$19,215	IT assistant @ 80%; IT Director moved to SAU line item	18,336	2086.01%	\$18,835	4956.58%
959	04	2844	212	11		Dental Insurance- FRES	\$871	\$0	\$0	\$1,231	\$1,695	\$1,255	IT assistant @ 80%; IT Director moved to SAU line item	24	1.95%	\$1,255	...
960	04	2844	213	11		Life Insurance-FRES	\$27	\$63	\$43	\$65	\$45	\$50	IT assistant @ 80%; IT Director moved to SAU line item	(15)	-23.08%	-\$13	-20.63%
961	04	2844	214	11		Disability Insurance-FRES	\$28	\$81	\$69	\$84	\$70	\$75	IT assistant @ 80%; IT Director moved to SAU line item	(9)	-10.71%	-\$6	-7.41%
962	04	2844	220	11		Social Security-FRES	\$2,501	\$2,753	\$2,549	\$2,811	\$4,966	\$2,990	IT assistant @ 80%; IT Director moved to SAU line item	179	6.37%	\$237	8.61%
963	04	2844	231	11		Employee Retirement-FRES	\$3,304	\$4,020	\$4,102	\$5,201	\$9,125	\$5,495	IT assistant @ 80%; IT Director moved to SAU line item	294	5.65%	\$1,475	36.69%
964	04	2844	250	11		Unemployment-FRES	\$0	\$68	\$60	\$0	\$214	\$125	IT assistant @ 80%; IT Director moved to SAU line item	125	...	\$57	83.82%
965	04	2844	260	11		Worker's Compensation - FRES	\$531	\$169	\$960	\$156	\$175	\$110	IT assistant @ 80%; IT Director moved to SAU line item	(46)	-29.49%	-\$59	-34.91%
966	04	2844	330	11	T	Technology Contracted Servs - FRES	\$0	\$2,000	\$2,025	\$3,100	\$8,480	\$8,480	Network Security	5,380	173.55%	\$6,480	324.00%
967	04	2844	430	11	T	Repairs & Maint. - FRES TECH	\$0	\$2,500	\$523	\$2,625	\$1,000	\$1,000	Replacement screens, keyboards, trackpads, etc	(1,625)	-61.90%	-\$1,500	-60.00%
968	04	2844	449	11	T	Info Systems - Print Management - FRES	\$0	\$15,200	\$15,339	\$15,200	\$15,200	\$15,200	Contract with BDT for supplies & support through SPC PrinterLogic currently on 3 yr license	-	0.00%	\$0	0.00%
	04	2844	531	11	T	Info Systems - Phone/Internet - FRES	\$0	\$41,800	\$50,795	\$44,753	\$38,000	\$38,000	FL site charge \$380/mo FL FRES BB \$455/mo Phone contract ~\$2,300/mo Bluehost Website Hosting \$170	(6,753)	-15.09%	-\$3,800	-9.09%
969																	
970	04	2844	610	11	T	Tech Supplies - FRES TECH	\$252	\$600	\$142	\$630	\$2,000	\$2,000	Servers, infrastructure	1,370	217.46%	\$1,400	233.33%

Wilton-Lyndeborough Cooperative School District
FY 23 Budget - Draft #2 for October 26, 2021 School Board/Budget Committee Joint Review
Changes from Draft #1 are highlighted in Yellow

											Comparing FY23 Draft 2 to FY 22 Budget		Comparing FY23 Draft 2 to FY 21 Actual				
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft # 1	FY 23 Draft #2	NOTES	\$ Difference	% Difference	\$ Difference	% Difference			
	04	2844	650	11	T	Computer Software - FRES TECH	\$742	\$5,645	\$1,464	\$6,887	\$8,100	\$8,100	MS Server Licensing \$945 TeamViewer \$420 AssetTiger \$84 ChromeMgt \$1,250 Mosyle MDM Mgt \$600 Anti-malware for EndPoints \$2,205 Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$5,040] GWIE (Google Workspace for Education) Enterprise Licensing \$2,520	1,213	17.61%	\$2,455	43.49%
971										eWaste ~\$50 Replace Firewall, Switches, WAPs. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase	(2,200)	-11.58%	\$9,310	124.30%			
972	04	2844	735	11	T	Replace Equipment - FRES TECH	\$938	\$7,490	\$3,800	\$19,000	\$33,650	\$16,800	IT assistant @ 20%; IT Director moved to SAU line item	(175)	-1.76%	\$772	8.58%
973	04	2844	112	12		Technology Service Wages - LCS	\$8,513	\$8,998	\$9,181	\$9,945	\$18,071	\$9,770	IT assistant @ 20%; IT Director moved to SAU line item	3,758	360.65%	\$3,955	468.05%
974	04	2844	211	12		Medical Insurance-LCS	\$3,076	\$845	\$4,390	\$1,042	\$4,200	\$4,800	IT assistant @ 20%; IT Director moved to SAU line item	2	0.65%	\$310	...
975	04	2844	212	12		Dental Insurance- LCS	\$218	\$0	\$0	\$308	\$455	\$310	IT assistant @ 20%; IT Director moved to SAU line item	(2)	-11.76%	-\$1	-6.25%
976	04	2844	213	12		Life Insurance-LCS	\$7	\$16	\$11	\$17	\$15	\$15	IT assistant @ 20%; IT Director moved to SAU line item	(1)	-4.76%	\$0	0.00%
977	04	2844	214	12		Disability Insurance-LCS	\$7	\$20	\$17	\$21	\$20	\$20	IT assistant @ 20%; IT Director moved to SAU line item	(6)	-0.79%	\$62	9.01%
978	04	2844	220	12		Social Security-LCS	\$625	\$688	\$637	\$756	\$1,383	\$750	IT assistant @ 20%; IT Director moved to SAU line item	(23)	-1.64%	\$370	36.82%
979	04	2844	231	12		Employee Retirement-LCS	\$826	\$1,005	\$1,026	\$1,398	\$2,541	\$1,375	IT assistant @ 20%; IT Director moved to SAU line item	7	30.43%	-\$38	-55.88%
980	04	2844	250	12		Unemployment-LCS	\$0	\$68	\$15	\$23	\$60	\$30	IT assistant @ 20%; IT Director moved to SAU line item	(29)	-49.15%	-\$12	-28.57%
981	04	2844	260	12		Workers' Compensation-LCS	\$133	\$42	\$240	\$59	\$49	\$30	IT assistant @ 20%; IT Director moved to SAU line item	1,075	204.76%	\$1,100	220.00%
982	04	2844	330	12	T	Technology Contracted Servs - LCS	\$0	\$500	\$498	\$525	\$1,600	\$1,600	Network Security	(1,625)	-61.90%	-\$1,500	-60.00%
983	04	2844	430	12	T	Repairs & Maint. - LCS TECH	\$0	\$2,500	\$3,289	\$2,625	\$1,000	\$1,000	Replacement screens, keyboards, trackpads, etc	-	0.00%	\$0	0.00%
984	04	2844	449	12	T	Info Systems - Print Management - LCS	\$0	\$4,400	\$4,449	\$4,400	\$4,400	\$4,400	Contract with BDT for supplies & support through SPC PrinterLogic currently on 3 yr license	3,603	28.83%	\$4,000	33.06%
	04	2844	531	12	T	Info Systems - Phone/Internet - LCS	\$0	\$12,100	\$18,896	\$12,497	\$16,100	\$16,100	FL site charge \$85/mo FL LCS BB \$750/mo phone contract ~\$490/mo Bluehost Website Hosting \$170	1,422	246.02%	\$1,450	263.64%
985	04	2844	610	12	T	Tech Supplies - LCS TECH	\$343	\$550	\$546	\$578	\$2,000	\$2,000	Servers, infrastructure				
	04	2844	650	12	T	Computer Software - LCS TECH	\$113	\$2,501	\$611	\$2,852	\$4,500	\$4,500	MS Server Licensing \$101 TeamViewer \$90 AssetTiger \$18 ChromeMgt \$300 Mosyle MDM Mgt \$100 Anti-malware for EndPoints \$475 Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$1,080] Iready - \$1500 replaces renaissance star 360	1,648	57.78%	\$1,999	79.93%
987																	
	04	2844	735	12	T	Replace Equipment - LCS TECH	\$125	\$4,644	\$1,100	\$7,000	\$11,225	\$5,600	eWaste ~\$25 Replace Firewall, Switches, WAPs. Eligible for 60% E-Rate Reimbursement. Line item has been budgeted at 40% of cost with an estimated 25% increase Admin Asst & Nurse Desktop computers \$4,000	(1,400)	-20.00%	\$956	20.59%
988	04	2999	112	02		SAU Performance Incentives	\$59,397	\$59,695	\$0	\$61,187	\$1	\$1		(61,186)	-100.00%	-\$59,694	-100.00%
989	04	3003	330	01		Facilities Management	\$0	\$1	\$0	\$1	\$1	\$1		-	0.00%	\$0	0.00%
991	04	5110	910	11		Principal on Debt-FRES	\$310,000	\$325,000	\$325,000	\$325,000	\$325,000	\$360,000	Updated to reflect NHMBB Agreement	35,000	10.77%	\$35,000	10.77%
992	04	5120	830	11		Interest on Debt-FRES	\$294,460	\$278,268	\$278,268	\$285,224	\$285,224	\$243,460	Updated to reflect NHMBB Agreement	(41,764)	-14.64%	-\$34,808	-12.51%
993	04	5210	930	01		Transfer to Food Service Fund	\$0	\$251,276	\$181,096	\$251,276	\$277,004	\$277,004		25,728	10.24%	\$25,728	10.24%
994																	
995						SUBTOTAL	\$11,085,206	\$12,478,491	\$11,504,703	\$12,731,699	\$13,493,223	\$13,369,761	\$123,462 Reduction between Draft 1 and Draft 2	638,063	5.01%	\$891,270	7.14%

04	5210	930	01	Transfer to Special Revenue Funds-								
				GRANTS		\$256,442		\$256,442		To be determined in December		
04	5210	930	01	Transfer to Capital Reserve	\$60,000	\$250,000	\$250,000	\$0		To be determined in December		
				Transfers to Other Funds FOOD SERVICE								
04	5221	930	01	DEFICIT		\$25,000	\$25,000	\$25,000		To be determined in December		
				Warrant Article		\$150,000				To be determined in December		
				Warrant Article		\$100,000				To be determined in December		