								Changes from	n Draft #6 are highligl	itea in Tellow					
												Comparing F	Y23 Draft 7 to	Comparing FY2	3 Draft 7 to
_			_	Description							NOTES	FY 22 I	_	FY 21 Ac	
F	UNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7		\$ Difference	% Difference	\$ Difference %	, Difference
											New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425	<u> </u>			
1 04	1100	112	02	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	(wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	•••
2 04	1100	112	02	Teacher Salaries-MS	\$626,340	\$587,806	\$604,580	\$559,145	\$589,500	\$589,500	Review of staff allocations	30,355	5.43%	-\$15,080	-2.57%
											Confirmed 2.5% rate increase (increase from D3 based on new enrollment				
3 04	1100	211	02	Medical Insurance-MS	\$85,215	\$111,572	\$100,707	\$84,576	\$81,095	\$81.095	changes)	(3,481)	-4.12%	-\$19,612	-17.58%
4 04	1100	211	02	Medical Insurance-MS plan changes	\$0	\$0	•		\$23,500		District wide allowance for plan changes at MS	628	2.75%	\$23,500	
7 07	1100			modical insurance me plan changes	40	40	Ψ0	422,072	Ψ20,000	423,300	Confirmed 0% rate increase (change from D3 based on new enrollment	020	2.7370	\$25,500	
	4400	242		Daniel Income - MC	** ***		00.450	22.22			, -	(005)	4 =00/	20 = 40	00.050/
5 04	1100	212	02	Dental Insurance-MS	\$8,580	\$8,365	\$8,453	\$6,235	\$5,940		changes)	(295)	-4.73%	-\$2,513	-30.05%
6 04	1100	213	02	Life Insurance-MS	\$957	\$978	\$754	\$602	\$750	*	Estimate based on 10/2021 staffing	148	24.68%	-\$4	-0.42%
7 04	1100	214	02	Disability Insurance-MS	\$961	\$1,275	\$1,122	\$1,243	\$1,100	\$1,100	Estimate based on 10/2021 staffing	(143)	-11.51%	-\$22	-1.69%
8 04	1100	220	02	Social Security-MS	\$46,771	\$45,363	\$44,907	\$42,774	\$45,700	\$45,700	Includes FICA on wages and value of insurance buyback	2,926	6.84%	\$793	1.75%
9 04	1100	232	02	Teacher Retirement-MS	\$11,226	\$98,619	\$108,562	\$117,532	\$123,880	\$123,880	Equals salary time .2102	6,348	5.40%	\$15,318	15.53%
10 04	1100	250	02	Unemployment-MS	\$0	\$1,086	\$1,279	\$1,845	\$1,900	\$1.900	Estimate based on 10/2021 staffing	55	2.98%	\$621	57.19%
11 04	1100	260	02	Workers' Compensation-MS	\$1,683	\$2,769	\$1,956	\$1,798	\$1,650		Estimate based on 10/2021 staffing	(148)	-8.23%	-\$306	-11.05%
04	1100	200		Trothers Compensation inc	Ψ1,003	\$2,703	\$1,550	Ψ1,730	\$ 1,000	Ψ1,000	<u> </u>		-0.23 /0	-4300	-111.03 /6
_											Pottery wheels, IA equipment, mountain bikes, microscopes/balances. Increase	:			
12 04	1100	430	02	Repairs & Maintenance Services-MS	\$468	\$1,620	\$451	\$1,845	\$2,205	\$2,205	for FY 23 based on deferred repairs/maintenance due to COVID	360	19.51%	\$1,754	108.28%
											Line item used for supplies. Reduction for FY 23 because we have replaced a				
											lot of older equipment.	į			
						_					FY 23 budget based on: projector bulbs ~\$400 headphones ~\$350, cables	į			
04	1100	610	02	Computer Supplies - MS TECH	\$94	\$2,644	\$1,063	\$2,776			~\$200, raceway ~150, speakers ~\$200, adapters ~\$200, tools ~\$200, labels	į			
											~\$50, etc ~\$150	į			
13									60.000	60.000	· ·	(770)	27.055	6007	25 4207
	4400	040		Consuel Complication	***	***	***	A4F	\$2,000	• •	replacement parts ~\$100	(776)	-27.95%	\$937	35.43%
14 04	1100	610	02	General Supplies/Paper/Tests-MS	\$10,239	\$16,330	\$14,098	\$17,750	\$19,660		"Big Ideas" math workbooks for grades 6,7,8 \$2025 increase	1,910	10.76%	\$5,562	34.06%
15 04	1100	641	02	Books & Other Printed Media-MS	\$2,336	\$3,437	\$2,810	\$6,816	\$1,544	\$1,544	Music selections, ELA novels	(5,272)	-77.35%	-\$1,266	-36.83%
											MicroSoft Licensing \$400				
											NearPod \$995				
											iXL \$2723 ms				
											ScreenCastify \$900				
											PLTW Gateway Participation \$450				
04	1100	650	02	T Computer Software - MS TECH	\$3,768	\$2,689	\$3,635	\$5,294			Book Creator \$120				
											School Noteflight \$70				
											Solidprofessorcad \$1,125 for 15 seats				
											Gizmo \$2195				
16									\$10,600	\$10,600	Iready \$1,540 - Replaces Renaissance products ("STAR 360")	5,306	100.23%	\$6,965	259.03%
17 04	1100	650	02	Computer Software-MS	\$2,818	\$5,891	\$4,360	\$3,621	\$1	\$1	Now included in "T" line	(3,620)	-99.97%	-\$4,359	-74.00%
				<u> </u>	. , .	,	, ,	, -,-	*	<u> </u>	Wyebot wireless analyzers. Eligible for 60% E-Rate Reimbursement. Line item	(-,,		, ,	
18 04	1100	731	02	T New Equipment - MS TECH	\$0	\$585	\$680	\$675	\$395	£20E	has been budgeted at 40% of cost with an estimated 25% increase	(280)	-41.48%	-\$285	-48.63%
19 04	1100	731	02	New Equipment-MS	\$1,158	\$2,773	\$2,183	\$2,932	\$4,261	\$4,261	Video equipment, robotics, PE, Tech Ed and Music	1,329	45.33%	\$2,078	74.95%
											45 Chromebooks for Grade 6 @ \$300/each (with case) plus \$35 license;				
04	1100	734	02	New Computers - MS TECH	\$0	\$1,000	\$0	\$16,000			Draft 6 reflects anticipated usage of ECF Funds and leaving a small reserve for				
20									\$500	\$500	contingencies	(15,500)	-96.88%	\$500	50.00%
											UPS. Eligible for 60% E-Rate Reimbursement. Line item budgeted at 40% of				
04	1100	735	02	T Replace Equipment - MS TECH	\$1,102	\$12,114	\$3,019	\$13,000			cost with an estimated 25% increase				
21		. 55			Ψ1,102	Ψ.2,	Ψ0,019	Ψ.0,000	\$6,200	\$6 200	4 teacher laptops @ \$1,500/ea	(6,800)	-52.31%	\$3,181	26.26%
	4400	725	02	Pontacoment Equipment MS	6004	64.000	ÉSA	63.000	*	<u>*</u>			1		
22 04	1100	735	02	Replacement Equipment-MS	\$821	\$1,000	\$392	\$3,000	\$945	<u> </u>	Tech Ed and Music	(2,055)	-68.50%	\$553	55.34%
23 04	1100	737	02	Replacement Furn & Fixt- MS	\$2,000	\$0	\$0	\$1,733	\$1,800	\$1,800	Classroom desks & chairs	67	3.87%	\$1,800	•••
											New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425				
24 04	1100	112	03	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	(wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	•••
25 04	1100	112	03	Teacher Salaries-HS	\$896,681	\$872,735	\$798,866	\$838,990	\$802,100	\$802,100	Draft 4: Removed Social Studies position (funding shifted to FRES)	(36,890)	-4.40%	\$3,234	•••
26 04	1100	211	03	Medical Insurance- HS plan changes	\$0	\$0		\$22,872	\$23,500	\$23,500	District wide allowance for plan changes at HS	628	2.75%	\$23,500	#DIV/0!
27 04	1100	211	03	Medical Insurance-HS	\$132,840	\$151,525	\$111,326	\$133,716	\$112,800	<u>*</u>	Confirmed 2.5% rate increase	(20,916)		\$1,474	0.97%
28 04	1100	212	03	Dental Insurance-HS	\$13,115	\$12,180	\$9,135		\$7,000		Confirmed 0% rate increase	(3,544)	-33.61%	-\$2,135	-17.53%
						*	•	-	· ·	<u>*</u>					
29 04	1100	213	03	Life Insurance-HS	\$995	\$1,466	\$1,060	\$1,524	\$1,100	• •	Estimate based on 10/2021 staffing	(424)		\$40	2.70%
30 04	1100	214	03	Disability Insurance-HS	\$1,321	\$1,882	\$1,665		\$1,700	*	Estimate based on 10/2021 staffing	(235)		\$35	1.86%
31 04	1100	220	03	Social Security-HS	\$66,321	\$67,147	\$59,357	\$64,182	\$62,300	\$62,300	Includes FICA on wages and value of insurance buyback	(1,882)	-2.93%	\$2,943	4.38%
32 04	1100	232	03	Teacher Retirement-HS	\$159,969	\$148,476	\$141,286	\$176,356	\$168,600	\$168,600	Equals salary time .2102	(7,756)	-4.40%	\$27,314	18.40%
33 04	1100	250	03	Unemployment-HS	\$0	\$1,430	\$1,533	\$2,768	\$2,575	\$2,575		(193)	-6.97%	\$1,042	72.89%
34 04	1100	260	03	Workers' Compensation-HS	\$2,537	\$4,084	\$2,569		\$2,250	\$2,250		(2,054)		-\$319	-7.81%
					+-, ,	Ţ.,.J.	+-,-30	+ .,===	+-,-00	+=,200	Pottery wheels, IA equipment, mountain bikes, microscopes/balances. Increase			75.3	10.70
35 04	4400	420	U.S	Repairs & Maintenance Services-HS	677	64 000	ČEE4	60.055	60.005	60.005	for FY 23 based on deferred repairs/maintenance due to COVID	•	40 540	62 444	100 200/
35 04	1100	430	03	перапэ с тапцепапсе зегуісез-пэ	\$77	\$1,980	\$551	\$2,255	\$2,695	\$2,695		440	19.51%	\$2,144	108.28%
											Line item used for supplies. Reduction for FY 23 because we have replaced a	ļ			
											lot of older equipment. FY 23 Budget based on bulbs, batteries, headphones,				
36 04	1100	610	03	Computer Supplies - HS TECH	\$423	\$3,571	\$1,108	\$3,750	\$2,000	\$2,000	speakers, etc.	(1,750)	-46.67%	\$892	24.99%
37 04	1100	610	03	General Supplies/Paper/Tests-HS	\$14,922	\$22,400	\$19,145	\$22,400	\$23,637	\$23,637	Spanish class now needs supplies not software, \$635 increase	1,237	5.52%	\$4,492	20.06%
38 04	1100	641	03	Books & Other Printed Media-HS	\$5,218	\$9,780	•		\$3,397	<u>*</u>	ELA replacements, Choral selections	(252)		-\$4,904	-50.14%
					₹5,2.5	+3,.00	+0,001	+5,0-10	\$5,531	40,007		(202)	5.0 1 /0	Ţ.,00-T	30.1470

									Changes from	n Draft #6 are highligh	ted in Tellow				
												Comparing FY	23 Draft 7 to	Comparing FY	23 Draft 7 to
												FY 22 B		FY 21 A	
	FUNC	TION (OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7 NOTES	\$ Difference	% Difference	\$ Difference	% Difference
											MicroSoft Licensing \$500		,		
											Adobe \$2,700		J		
											NearPod \$1,215		i		
											ScreenCastify \$1,100		,		
_													J		
0	4 110	00	650	03 1	Computer Software - HS TECH	\$2,827	\$6,091	\$4,153	\$9,074		PLTW Gateway Participation \$550		· · ·		
											Python Coding \$1,000				
											Goformative \$408		J		
											Locorobo precalc \$1,000		1		
39										\$8,600	\$8,600 Student television \$100	(474)	-5.22%	\$4,447	73.00%
40 0	4 110	00	650	03	Computer Software-HS	\$5,826	\$3,345	\$955	\$7.090	\$1	\$1		-99.99%	-\$954	-28.51%
40 0	4 11	00	030	03	Computer Contware-110	\$3,020	\$3,345	4933	\$7,080	ΨI		(7,079)	-99.99 /6	-9954	-20.51 /
											Wyebot wireless analyzers. Eligible for 60% E-Rate Reimbursement. Line item				
41 0	4 110	00	731	03 T	New Equipment - HS TECH	\$0	\$715	\$831	\$825	\$395	\$395 has been budgeted at 40% of cost with an estimated 25% increase	(430)	-52.12%	-\$436	-60.91%
42 0	4 110	00	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%	\$1,786	29.81%
											45 Chromebooks for grade 9 @ \$300/each (with case) plus \$35 license				
											2 Workstations for Engineering/animation class; estimating \$2,000 for high-end		í		
		00	724	02 7	Now Committees US TECH	60	642 750	60	646 000		desktop;				
0	4 110	00	734	03 1	New Computers - HS TECH	\$0	\$13,750	\$0	\$16,000						
											Draft 6 reflects anticipated usage of ECF Funds and leaving a small reserve for				
43										\$4,600	\$4,600 contingencies	(11,400)	-71.25%	\$4,600	33.45%
											UPS. Eligible for 60% E-Rate Reimbursement. Line item budgeted at 40% of				
0	4 110	00	735	03 1	Replace Equipment - HS TECH	\$605	\$12,114	\$734	\$13,000		cost with an estimated 25% increase				
44					nopiaco Equipinoni no Teon	4555	¥ ·-,···	4.5.	4.0,000	\$4,900	\$4,900 3 teacher laptops @ \$,500/ea	(8,100)	-62.31%	\$4,166	34.39%
	4 44	00	705	00	Baulanamant Emiliamant UC	64 005	64.000	6 470	£2.000		·	i			
45 0			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%	\$1,079	107.94%
46 0	4 110	00	737	03	Replacement Furn & Fixt- HS	\$2,000	\$0	\$0	*	\$2,200	\$2,200 Classroom desks & chairs	82	3.87%	\$2,200	•••
47 0	4 110	00	112	11	SUMMER ACADEMY- FRES	\$0	\$0	\$0	\$20,000	\$1	\$1 Has been grant funded in previous years	(19,999)	-100.00%	\$1	•••
											New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425				
48 0	4 110	00	112	11	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	
						, ,		* -	, -,-	, , ,		(-,,		, ,	
											Paying of staff allocations D4 includes funding for additional position D5				
											Review of staff allocations; D4 includes funding for additional position; D5				
49 0	4 110	00	112	11	Teacher Salaries-FRES	\$966,191	\$990,040	\$938,355	\$1,024,105	\$1,114,705	\$1,066,705 corrects the position from .8 to 1.0; D7 removes funding for additional position	42,600	4.16%	\$128,350	12.96%
50 0	4 110	00	211	11	Medical Insurance- FRES plan changes	\$0	\$0	\$0	\$22,872	\$23,500	\$23,500 District wide allowance for plan changes at FRES	628	2.75%	\$23,500	
											Confirmed 2.5% rate increase (change from D3 due to additional position); D7				
51 0	4 110	00	211	11	Medical Insurance-FRES	\$258,953	\$291,068	\$222,993	\$228,897	\$265,250	\$243,775 removes funding for additional position	14,878	6.50%	\$20,782	7.14%
	-					¥===,===	+== -,	,,	+===,== :	+===,===	Confirmed 0% rate increase (change from D3 due to additional position); D7	- 1,		77	
			040		Bandal Incomence EDEC	200 040	200 400	047 700	040.045	200 470		242	4.000/	04.440	0.070
52 0			212	11	Dental Insurance-FRES	\$23,040	\$23,122	\$17,506	\$18,645	\$20,450	\$18,955 removes funding for additional position	310	1.66%	\$1,449	6.27%
53 0	4 110	00	213	11	Life Insurance-FRES	\$979	\$1,675	\$1,056	\$1,702	\$1,400	\$1,400 Review of staff allocations	(302)	-17.74%	\$344	20.52%
54 0	4 110	00	214	11	Disability Insurance-FRES	\$1,328	\$2,145	\$1,768	\$2,122	\$2,200	\$2,200 Review of staff allocations	78	3.68%	\$433	20.16%
											D4 includes additional position; D5 corrects the position from .8 to 1.0; D7				
55 0	4 110	00	220	11	Social Security-FRES	\$69,625	\$76,121	\$68,793	\$78,334	\$86,195	\$82,525 removes funding for additional position	4,191	5.35%	\$13,732	18.04%
	-				•	777,525	+,	+,	410,001	7-5,1-5	D4 includes additional position; D5 corrects the position from .8 to 1.0; D7	.,		710,100	
					Tarakan Badinamant EBEC	0400 700	0470 070	0400 000	0045 005	2004.000		(4.00=)			00.000
56 0			232	11	Teacher Retirement-FRES	\$160,769	\$176,850	\$160,022	\$215,267	\$221,050	\$210,960 removes funding for additional position	(4,307)	-2.00%	\$50,938	28.80%
57 0	4 110	00	250	11	Unemployment-FRES	\$0	\$1,250	\$1,844	\$3,379	\$3,550	\$3,395 Review of staff allocations; D7 removes funding for additional position	16	0.47%	\$1,551	124.08%
58 0	4 110	00	260	11	Workers' Compensation-FRES	\$2,568	\$4,553	\$3,014	\$3,012	\$3,050	\$2,920 Review of staff allocations; D7 removes funding for additional position	(92)	-3.05%	-\$94	-2.08%
59 0	4 110	00	430	11	Repairs & Maintenance Services-FRES	\$843	\$185	\$0	\$185	\$150	\$150 Piano Tuning	(35)		\$150	81.08%
											Line item used for supplies. FY 23 Budget based on bulbs, batteries,	!			
60 0	4 110	00	610	11 1	Computer Supplies - FRES TECH	\$477	\$2,283	\$2,044	\$2,397	\$2,000	\$2,000 headphones, speakers, etc.	(397)	-16.56%	-\$44	-1.93%
								-	· ·	•	· · · · · · · · · · · · · · · · · · ·				
61 0			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%	\$5,765	32.03%
62 0	4 110	00	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%	-\$696	-3.00%
											MicroSoft Licensing \$600				
											IXL \$5,000		ĺ		
											PLTW Gateway Participation \$1,000	į			
											Learning A-Z \$2,950				
0	4 110	00	650	11 1	Computer Software - FRES TECH	\$9,582	\$12,000	\$8,606	\$2,518				í		
					-		•	•	,		Reading A-Z \$1,350				
											Raz-Kids \$150				
											ScreenCastify \$2,000	i			
63										\$14,550	\$14,550 Iready \$1,500 - Replaces Renaissance ("STAR 360")	12,032	477.84%	\$5,944	49.53%
64 0	4 110	00	650	11	Computer Software-FRES	\$2,720	\$10,648	\$9,503	\$10,647	\$1	\$1 Included in "T" line item	(10,646)	-99.99%	-\$9,502	-89.23%
J- U						Ψ2,720	Ų 10,040	Ψ5,555	\$10,047	Į.	Wyebot wireless analyzers. Eligible for 60% E-Rate Reimbursement. Line item	(10,070)	33.33 /0,	Ψ0,002	03123 /6
•-	_								_						
65 0	4 110	00	731	11 1	New Equipment- FRES TECH	\$0	\$0	\$0	\$1,500	\$788	\$788 has been budgeted at 40% of cost with an estimated 25% increase	(712)	-47.47%	\$788	
66 0	4 110	00	731	11	New Equipment-FRES	\$2,319	\$2,693	\$2,619	\$2,790	\$3,000	\$3,000 Sensory hallways (2)	210	7.52%	\$381	14.13%
											Revised funding to purchase 50 Chromebooks to be shared on a media cart				
											between Grades 1 and 2 (removed 1:1 funding);		ĺ		
	_		_		<u> </u>						Draft 6 reclects anticipated usage of ECF Funds and leaving a small reserve for				
67 0	4 110	00	734	11 1	New Computers - FRES TECH	\$0	\$200	\$0	\$16,000	\$500	\$500 contingencies	(15,500)	-96.88%	\$500	250.00%

								Changes from	n Draft #6 are highligh	ted in Yellow				
											Comparing F	23 Draft 7 to	Comparing FY	/23 Draft 7 t
											FY 22 E		FY 21 A	
	FUNCTI	ON OBJEC	Γ Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7 NOTES	\$ Difference	% Difference	\$ Difference	% Differenc
										45 student Chromebooks @ \$250/ea; Management Licenses @ \$35/ea				
										Headphones (\$125)				
										UPS. Eligible for 60% E-Rate Reimbursement. Expense has been budgeted at			í	í i
04	1100	735	11	Replace Equipment - FRES TECH	\$1,086	\$13,680	\$9,049	\$14,364	\$8,025	40% of cost with an estimated 25% increase				ĺ
										5 teacher laptops @ \$1,500/ea;				1
											(0.220)	44.420/	64 004	7.40
68										Draft 6 reflects anticipated use of ECF Funds and leaving a small contingency	(6,339)	-44.13%	-\$1,024	
69 04	1100		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%	\$1,206	
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%	\$328	52.65
										New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425				ĺ
71 04	1100	112	12	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	
72 04	1100	112	12	Teacher Salaries-LCS	\$168,978	\$185,650	\$173,650	\$172,400	\$157,205	\$157,205	(15,195)	-8.81%	-\$16,445	-8.86
73 04	1100	211	12	Medical Insurance-LCS	\$38,534	\$40,235	\$45,434	\$46,873	\$31,820	\$31,820 Confirmed 2.5% rate increase	(15,053)	-32.11%	-\$13,614	
74 `0	4 1100		12	Medical Insurance-LCS	\$0	\$0	\$0	\$0	\$12,500	\$12,500 District wide allowance for plan changes at LCS	12,500		\$12,500	
75 04	1 1100		12	Dental Insurance-LCS	\$2,650	\$2,652	\$2,830	\$2,830	\$2,000	\$2,000 Confirmed 0% increase	(830)	-29.33%	-\$830	
							-	· · · · · · · · · · · · · · · · · · ·	•				4	
76 04			12	Life Insurance-LCS	\$155	\$295	\$198	\$162	\$300	\$300	138	85.19%	\$102	
77 04	1100	214	12	Disability Insurance-LCS	\$220	\$377	\$347	\$398	\$400	\$400	2	0.50%	\$53	14.0
78 04	1100	220	12	Social Security-LCS	\$12,288	\$14,585	\$12,447	\$12,188	\$12,050	\$12,050 Includes FICA on wages and value of insurance buyback	(138)	-1.13%	-\$397	-2.72
79 04	1100	232	12	Teacher Retirement-LCS	\$30,025	\$33,847	\$33,514	\$36,238	\$33,050	\$33,050 Equals salary times .2102	(3,188)	-8.80%	-\$464	-1.3
80 04	1100	250	12	Unemployment-LCS	\$0	\$296	\$360	\$568	\$510	\$510	(58)	-10.21%	\$150	50.79
81 04	1100		12	Workers' Compensation-LCS	\$505	\$874	\$559	\$554	\$450	\$450	(104)	-18.77%	-\$109	
			+ +		7	*		· ·	7 7	Line item used for supplies. FY 23 Budget based on bulbs, batteries,	()	70	, , , ,	
82 04	1100	610	12	Computer Supplies - LCS TECH	\$19	\$430	\$203	\$714	\$1,000	\$1,000 headphones, speakers, etc.	286	40.06%	\$797	185.25
										· · · · · · · · · · · · · · · · · · ·	i		1	
83 04	1 1100		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		18.13%	\$2,236	
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 \$3	36 (685)	-23.91%	-\$1,388	-18.13
										MicroSoft Licensing \$200			í	Í
04	1100	650	12	Computer Software - LCS TECH	\$208	\$400	\$435	\$1,133		Raz-Kids \$140	!			Í
85									\$1,840	\$1,840 Iready \$1,500 - Replaces Renaissance ("STAR 360")	707	62.40%	\$1,405	351.29
86 04	1100	650	12	Computer Software-LCS	\$1,813	\$1,569	\$2,306	\$1,800	\$1	\$1 Now included in "T" line	(1,799)	-99.94%	-\$2,305	-146.90
87 04			12	New Furniture & Fixtures-LCS	\$139	\$0	\$0	· · · · · · · · · · · · · · · · · · ·	\$205	\$205 K Classroom Play Table	(541)	-72.52%	\$205	
88 04	1 1100		12	Replacement Equipment-LCS	\$1,379	\$1,000	\$919	\$500	\$1	\$1	(499)	-99.80%	-\$918	
						*					, ,		1	
89 04	1 1100		12	Replacement Furn & Fixtures - LCS	\$560	\$2,858	\$2,714	\$2,858	\$575	\$575 Storage and display teaching cart	(2,283)	-79.88%	-\$2,139	
90 04			02	Medical Insurance-MS	\$3,277	\$0	\$0		\$1	\$1	1	•••	\$1	
91 04	1110	211	03	Medical Insurance-HS	\$4,004	\$0	\$0	\$0	\$1	\$1	1		\$1	
92 04	1110	114	11	Teacher Aide Salaries-FRES	\$20,547	\$11,211	\$1,238	\$0	\$1	\$1	1		-\$1,237	-11.03
93 04	1110	211	11	Medical Insurance-FRES	\$395	\$308	\$989	\$0	\$1	\$1	1		-\$988	-320.62
94 04	1110	213	11	Life Insruance- FRES	\$70	\$0	\$0	\$0	\$1	\$1	1		\$1	
95 04	1110		11	Social Security-FRES	\$1,565	\$858	\$95		\$1	\$1	1		-\$94	
96 04			11	Unemployment-FRES	\$0	\$103	\$0		\$1	\$1	(102)	-99.03%	\$1	
97 04			11	Workers' Compensation-FRES	\$62	\$68	\$0		\$1	\$1	1		\$1	
				Teacher Aide Salaries-LCS							<u> </u>			
98 04	1 1110		12		\$58,215	\$60,722	\$61,190	\$59,490	\$61,015	\$61,015 3 Classroom Aide's; D5 budgets for full contract (176+3)	1,525	2.56%	-\$175	
99 04			12	Medical Insurance-LCS	\$17,436	\$9,493	\$17,426	\$17,318	\$15,910	\$15,910 Confirmed 2.5% rate increase	(1,408)	-8.13%	-\$1,516	
100 04	1110	212	12	Dental Insurance-LCS	\$972	\$1,607	\$0	\$564	\$1,150	\$1,150 Confirmed 0% rate increase	586	103.90%	\$1,150	71.56
101 04	1110	213	12	Life Insurance-LCS	\$115	\$107	\$108	\$162	\$165	\$165	3	1.85%	\$57	53.05
102 04	1110	214	12	Disability Insurance-LCS	\$98	\$137	\$114	\$137	\$135	\$135	(2)	-1.46%	\$21	15.55
103 04	1110	220	12	Social Security-LCS	\$4,259	\$4,645	\$4,509	\$858	\$4,670	\$4,670 D5 budgets for full contract (176+3)	3,812	444.29%	\$161	3.46
							. ,			Line item needed to properly account for this expense; D5 budgets for full				
104 04	1110	231	12	Teacher Adie Retirement-LCS	\$0	\$0	\$0	\$0	\$6,210	\$6,210 contract (176+3)	6,210		\$6,210	
							-		•			3 049/		
105 04	1110		12	Unemployment-LCS	\$2,352	\$203	\$167	\$203	\$195	\$195	(8)	-3.94%	\$28	
106 04	1 1110		12	Workers' Compensation-LCS	\$142	\$285	\$190	\$137	\$165	\$165	28	20.44%	-\$25	
107 04			02	Substitute Teacher Salaries-MS	\$47,758	\$30,000	\$28,116	\$30,000	\$30,000	\$30,000 Compensation for as-needed and long-term substitute staff	-	0.00%	\$1,884	
108 04	1120	220	02	Social Security-MS	\$1,094	\$2,295	\$2,135	\$2,295	\$2,295	\$2,295	-	0.00%	\$160	6.90
109 04	1120	250	02	Unemployment-MS	\$0	\$145	\$107	\$145	\$95	\$95	(50)	-34.48%	-\$12	-7.9
110 04	1 1120	260	02	Workers' Compensation-MS	\$35	\$141	\$109	\$141	\$85	\$85	(56)	-39.72%	-\$24	-16.9
111 04			03	Substitute Teacher Salaries-HS	\$9,445	\$30,000	\$25,840	\$30,000	\$30,000	\$30,000 Compensation for as-needed and long-term substitute staff	-	0.00%	\$4,160	
112 04			03	Social Security-HS	\$720	\$2,295	\$2,025	\$2,295	\$2,295	\$2,295	-	0.00%		
				Unemployment-HS		*	-			<u> </u>			1	
113 04			03		\$0	\$145	\$103	\$145	\$95	\$95	(50)	-34.48%	-\$8	
114 04			03	Workers' Compensation-HS	\$19	\$141	\$104	\$141	\$85	\$85	(56)	-39.72%	-\$19	
115 04	1120	114	11	Sub. Teacher Salaries-FRES	\$3,980	\$30,000	\$54,806	\$30,000	\$30,000	\$30,000 Compensation for as-needed and long-term substitute staff	-	0.00%	-\$24,806	
116 04	1120	220	11	Social Security-FRES	\$219	\$2,295	\$4,190	\$2,295	\$2,295	\$2,295	-	0.00%	-\$1,895	-82.5
117 04	1120	250	11	Unemployment-FRES	\$0	\$145	\$179	\$145	\$95	\$95	(50)	-34.48%	-\$84	-58.0
118 04			11	Workers' Compensation-FRES	\$5	\$141	\$165	\$141	\$85	\$85	(56)	-39.72%	-\$80	
119 04	1 1120		12	Sub. Teacher Salaries-LCS	\$12,139	\$30,000	\$6,669	\$30,000	\$30,000	\$30,000 Compensation for as-needed and long-term substitute staff	-	0.00%	\$23,331	77.7
			12	Social Security-LCS	\$12,139	*	\$5,669 \$510					0.00%	,	
						\$2,295		\$2,295	\$2,295	\$2,295	- (50)		\$1,785	
121 04			12	Unemployment-LCS	\$0	\$145	\$22		\$95	\$95	(50)	-34.48%	\$73	
122 04			12	Workers' Compensation-LCS	\$36	\$141	\$22		\$85	\$85	(56)	-39.72%	\$63	
123 04	1210	810	01	Medicaid Fees-SPED	\$3,976	\$7,000	\$5,471	\$7,000	\$7,000	\$7,000 Medicaid Claims Service Fee - % of total claims	-	0.00%	\$1,529	21.8

FY 23 Budget - Draft #7 for February 1, 2022 School Board/Budget Committee Joint Review Changes from Draft #6 are highlighted in Yellow

												FY 22 B		Comparing FY2	
	FUNCTIO	N OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7	NOTES		•	\$ Difference 9	
124 04	1210	112	02	Special Education Teacher Salaries- MS	\$90,590	\$92,635	\$112,050	\$86,000	\$96,065	\$96.065	2 FTE	10,065	11.70%	-\$15,985	-17.26%
125 04	1210	211	02	Medical Insurance-MS	\$17,829	\$17,050	\$22,698	\$10,470	\$6,500	• •	Confirmed 2.5% rate increase	(3,970)	-37.92%	-\$16,198	-95.01%
126 04	1210	212	02	Dental Insurance-MS	\$2,717	\$2,722	\$2,822	\$2,058	\$255		Confirmed 0% rate increase	(1,803)	-87.61%	-\$2,567	-94.31%
127 04	1210	213	02	Life Insurance-MS	\$147	\$158	\$156	\$158	\$140	\$140		(18)	-11.39%	-\$16	-10.17%
128 04	1210	214	02	Disability Insurance-MS	\$153	\$202	\$229	\$205	\$150	\$150		(55)	-26.83%	-\$79	-39.12%
129 04	1210	220	02	Social Security-MS	\$6,980	\$7,081	\$8,591	\$6,536	\$7,575	\$7,575	Salary *.0765 on wages and health insurance buyback	1,039	15.90%	-\$1,016	-14.34%
130 04	1210	232	02	Teacher Retirement-MS	\$16,048	\$16,476	\$23,766	\$18,077	\$20,195	\$20,195	Equals salary time .2102	2,118	11.72%	-\$3,571	-21.67%
131 04	1210	250	02	Unemployment-MS	\$0	\$203	\$202	\$283	\$310	\$310		27	9.54%	\$108	53.14%
132 04	1210	260	02	Workers' Compensation-MS	\$277	\$421	\$367	\$286	\$265	\$265		(21)	-7.34%	-\$102	-24.20%
133 04	1210	610	02	General Supplies/Paper/Tests-MS	\$0	\$1,000	\$1,000	\$1,000	\$1,000		Test Protocol Replacement per IDEA required replacement	-	0.00%	\$0	0.00%
134 04	1210	641	02	Books & Other Printed Media-MS	\$698	\$1,850	\$1,819	\$1,500	\$1,500	\$1,500	Specialized Materials per IEPs including consumables	-	0.00%	-\$319	-17.22%
135 04	1210	650	02	Computer Software-MS	\$1,066	\$3,500	\$3,423	\$3,750	\$3,750		Student Software per IEPs including ACE, Edmark - 1 new student	-	0.00%	\$327	9.34%
136 04	1210	733	02	New Furniture & Fixtures-MS	\$0	\$1,000	\$0	\$500	\$500		Specialized equipent per IEPs	-	0.00%	\$500	50.00%
137 04	1210	734	02	SPED tech hardware- MS	\$0	\$0	\$0	\$1,000	\$1,000		Devices for identified student outside the grant	-	0.00%	\$1,000	
138 04	1210	112	03	Special Education Teacher Salaries- HS	\$59,689	\$58,135	\$82,350	\$105,700	\$106,535	\$106,535		835	0.79%	\$24,185	41.60%
139 04	1210	211	03	Medical Insurance-HS	\$16,720	\$15,050	\$21,180	\$31,343	\$18,860		Confirmed 2.5% rate increase	(12,483)	-39.83%	-\$2,320	-15.42%
140 04	1210	212	03	Dental Insurance-HS	\$1,270	\$1,274	\$1,442	\$2,058	\$1,180	•	Confirmed 0% rate increase	(878)	-42.66%	-\$262	-20.58%
141 04 142 04	1210	213	03	Life Insurance-HS Disability Insurance-HS	\$85	\$99 \$127	\$104 \$161	\$108 \$246	\$190 \$245	\$190 \$245		82	75.93% -0.41%	\$86 \$84	86.57%
142 04	1210 1210	214 220	03	Social Security-HS	\$92 \$4,291	\$127 \$4,448	\$161 \$5,984	\$8,033	\$245 \$8,235		Salary *.0765 on wages and value of health insurance buyback	(1) 202	2.51%	\$84 \$2,251	66.37% 50.61%
143 04	1210	232	03	Teacher Retirement-HS	\$10,595	\$10,348	\$5,964 \$14,658	\$22,218	\$22,395		Equals salary time .2102	177	0.80%	\$7,737	74.76%
145 04	1210	250	03	Unemployment-HS	\$10,595	\$10,348	\$14,030	\$348	\$22,395	\$22,395		2	0.57%	\$215	159.24%
146 04	1210	260	03	Workers' Compensation-HS	\$179	\$155	\$265	\$339	\$295	\$295		(44)	-12.98%	\$30	11.46%
147 04	1210	610	03	General Supplies/Paper/Tests-HS	\$0	\$1,500	\$1,500	\$1,000	\$1,500		Test Protocol Replacement per IDEA required replacement	500	50.00%	\$0	0.01%
148 04	1210	641	03	Books & Other Printed Media-HS	\$222	\$700	\$687	\$500	\$500		Specialized Materials per IEPs, including consumables	-	0.00%	-\$187	-26.69%
149 04	1210	731	03	New Equipment-HS	\$0	\$750	\$720	\$500	\$500		Specialized equipment per IEPs	-	0.00%	-\$220	-29.37%
150 04	1210	734	03	SPED tech hardware- HS	\$0	\$0	\$0	\$1,000	\$1,000		Devices for identified student outside the grant	-	0.00%	\$1,000	
151 04	1210	735	03	Replacement Equipment-HS	\$110	\$750	\$760	\$500	\$500	. ,	Replacement per IEPs	_	0.00%	-\$260	-34.61%
152 04	1210	112	11	Special Educ Teacher Salaries- FRES	\$142,838	\$146,750	\$155,269	\$147,900	\$160,725	\$160,725		12,825	8.67%	\$5,456	3.72%
153 04	1210	211	11	Medical Insurance-FRES	\$31,250	\$31,100	\$10,129	\$12,470	\$25,860	\$25,860	Confirmed 2.5% rate increase	13,390	107.38%	\$15,731	50.58%
154 04	1210	212	11	Dental Insurance-FRES	\$2,311	\$2,316	\$651	\$564	\$1,435	\$1,435	Confirmed 0% rate increase	871	154.43%	\$784	33.85%
155 04	1210	213	11	Life Insurance-FRES	\$239	\$251	\$198	\$251	\$200	\$200		(51)	-20.32%	\$2	0.80%
156 04	1210	214	11	Disability Insurance-FRES	\$275	\$322	\$317	\$322	\$320	\$320		(2)	-0.62%	\$3	0.78%
157 04	1210	220	11	Social Security-FRES	\$20,826	\$11,226	\$11,913	\$11,240	\$12,450	\$12,450	Salary *.0765 on wages and health insurance buyback	1,210	10.77%	\$537	4.79%
158 04	1210	232	11	Teacher Retirement-FRES	\$14,662	\$26,122	\$27,107	\$31,089	\$33,785	\$33,785	Equals salary time .2102	2,696	8.67%	\$6,678	25.56%
159 04	1210	250	11	Unemployment-FRES	\$0	\$203	\$418	\$488	\$520	\$520		32	6.56%	\$102	50.21%
160 04	1210	260	11	Workers' Compensation-FRES	\$432	\$669	\$506	\$475	\$445	\$445		(30)	-6.32%	-\$61	-9.10%
161 04	1210	610	11	General Supplies/Paper/Tests-FRES	\$466	\$2,500	\$1,914	\$2,000	\$2,500	\$2,500	Test Protocol Replacement per IDEA required replacement	500	25.00%	\$586	23.45%
162 04	1210	641	11	Books & Other Printed Media-FRES	\$0	\$1,700	\$1,696	\$1,300	\$1,300	\$1,300	Specialized Materials per IEPs, including consumables	-	0.00%	-\$396	-23.28%
163 04	1210	650	11	Computer Software-FRES	\$2,797	\$3,500	\$3,396	\$3,750	\$3,750	\$3,750	Student Software per IEPs including ACE, Edmark - 1 new student	-	0.00%	\$354	10.11%
164 04	1210	731	11	New Equipment-FRES	\$496	\$750	\$750	\$750	\$750	\$750	Specialized equipment per IEPs	-	0.00%	\$0	0.00%
165 04	1210	734	11	SPED tech hardware- FRES	\$0	\$0	\$0	\$1,200	\$1,200	· · · · · · · · · · · · · · · · · · ·	Devices for identified student outside the grant	-	0.00%	\$1,200	
166 04	1210	735	11	Replacement Equipment-FRES	\$0	\$750	\$918	\$500	\$500	<u> </u>	Replacement per IEPs	-	0.00%	-\$418	-55.67%
167 04	1210	112	12	Special Education Teacher Salaries- LCS	\$37,800	\$38,000	\$39,200	\$38,000	\$49,500	\$49,500		11,500	30.26%	\$10,300	27.11%
168 04	1210	211	12	Medical Insurance-LCS	\$23,965	\$21,966	\$21,950	\$22,872	\$21,475	. , -	Confirmed 2.5% rate increase	(1,397)	-6.11%	-\$475	-2.16%
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%	-\$1,492	-88.78%
170 04	1210	213	12	Life Insurance-LCS	\$84	\$65	\$66	\$65	\$90	\$90		25	38.46%	\$24	36.92%
171 04	1210	214	12	Disability Insurance-LCS	\$80	\$84	\$80	\$84	\$85	\$85		1	1.19%	\$5	6.19%
172 04	1210	220	12	Social Security-LCS Teacher Retirement-LCS	\$6,675	\$2,908 \$6.764	\$2,682	\$2,888	\$3,780		Salary *.0765 on wages	892	30.89%	\$1,098	37.77%
173 04	1210	232	12	Unemployment-LCS	\$1,961	\$6,764	\$8,799	\$8,988	\$10,405 \$160	· · · · · · · · · · · · · · · · · · ·	Equals salary time .2102	1,417	15.77%	\$1,606 \$72	23.74%
174 04 175 04	1210	250 260	12 12	Workers' Compensation-LCS	\$0 \$119	\$68 \$174	\$88 \$126	\$125 \$122	\$160 \$140	\$160 \$140		35 18	28.00% 14.75%	\$72 \$14	106.38% 8.02%
175 04	1210 1210	610	12	General Supplies/Paper/Tests-LCS	\$119 \$488	\$174 \$900	\$126 \$707	\$122 \$500	\$140 \$500	· · · · · · · · · · · · · · · · · · ·	Test Protocol Replacement per IDEA required replacement	1	0.00%	-\$207	-23.00%
176 04	1210	641	12	Books & Other Printed Media-LCS	\$466 \$151	\$600	\$707 \$599	\$300	\$400	•	Specialized Materials per IEPs including consumables	100	33.33%	-\$199	-23.00% -33.17%
177 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%	-\$199	1.60%
179 04	1210	731	12	New Equipment-LCS	\$1,872	\$2,500 \$750	\$2,400 \$594	\$750	\$2,500		Specialized Equip per IEPs	-	0.00%	\$156	20.80%
180 04	1210	734	12	SPED tech hardware- LCS	\$0	\$130	\$0	\$750	\$750		Devices for identified student outside the grant	-	0.00%	\$750	
	.2.0	104				+3	70	ψ.00	Ų.30	· · · · · · · · · · · · · · · · · · ·	Corrected staffing allocations (5 FTE plus half LNA); D5 budgets for full		0.00 /6	Ψ.03	
181 04	1211	114	02	SPED Aide Salaries-MS	\$130,447	\$95,926	\$124,927	\$90,180	\$109,690		contract (176+3)	19,510	21.63%	-\$15,237	-15.88%
182 04	1211	211	02	Medical Insurance-MS	\$35,065	\$30,443	\$34,347	\$24,675	\$43,000		Confirmed 2.5% rate increase; D5 corrected SS Health Insurance stipend	18,325	74.27%	\$8,653	28.42%
183 04	1211	212	02	Dental Insurance- MS	\$634	\$633	\$1,399	\$665	\$2,910	• •	Confirmed 0% rate increase	2,245	337.59%	\$1,511	238.66%
184 04	1211	213	02	Life Insurance-MS	\$264	\$169	\$208	\$162	\$200		Corrected from Draft #1	38	23.46%	-\$8	-4.88%
185 04	1211	214	02	Disability Insurance-MS	\$212	\$217	\$237	\$225	\$220	\$220		(5)	-2.43%	-\$17	-7.89%
											Correction based on staffing allocations; D5 accounts for full contract as well				
186 04	1211	220	02	Social Security-MS	\$9,428	\$7,338	\$9,015	\$6,854	\$8,550	\$8,550	as adjusted Health Insurance stipend value	1,696	24.74%	-\$465	-6.33%
187 04	1211	231	02	SPED Aid Retirement-MS	\$0	\$0	\$0	\$0	\$2,335	•	Line item needed to properly account for this expense	2,335		\$2,335	
188 04	1211	250	02	Unemployment-MS	\$0	\$338	\$321	\$328	\$350	\$350		22	6.71%	\$29	8.71%
				1				×			I .	:		• -	

								Changes from	n Draft #6 are highlight	ed in Yellow	_			
											Comparing F	Y23 Draft 7 to	Comparing FY	23 Draft 7 to
											FY 22 I	Budget	FY 21 A	ctual
	FUNCTI	ON OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7 NOTES	\$ Difference	% Difference	\$ Difference	% Difference
189 0	4 1211	260	02	Workers' Compensation-MS	\$416	\$450	\$402	\$438	\$300	\$300	(138)	-31.51%	-\$102	-22.61%
				•	, .				****	Corrected staffing allocations (3 FTE plus half LNA); D5 budgets for full	, ,			
190 0	4 1211	114	03	SPED Aide Salaries-HS	\$88,888	\$104,981	\$73,098	\$119,842	\$76,960	\$76,960 contract (176+3)	(42,882)	-35.78%	\$3,862	3.68%
191 0			03	Medical Insurance-HS	\$1,860	\$5,100	\$2,825	\$19,855	\$19,890	\$19,890 2.5% rate increase based on FTE positions; not 10/1 actual	35	0.18%	\$17,065	334.61%
				Dental Insurance-HS	•		-	•		\$1,715 0% rate increase based on FTE positions; not 10/1 actual				
192 0	4 1211		03		\$634	\$0	\$0	\$1,129	\$1,715		586	51.90%	· ·	
193 0	4 1211		03	Life Insurance-HS	\$183	\$185	\$128	\$162	\$110	\$110	(52)	-32.10%	-\$18	-9.57%
194 0	4 1211		03	Disability Insurance-HS	\$217	\$237	\$139	\$237	\$110	\$110	(127)	-53.59%	-\$29	-12.05%
195 0	4 1211	220	03	Social Security-HS	\$6,676	\$8,031	\$5,596	\$9,108	\$5,975	\$5,975 Equals salary times .076	(3,133)	-34.40%	\$379	4.72%
196 0	4 1211	231	03	Employee Retirement	\$0	\$3,499	\$1,817	\$4,603	\$5,310	\$5,310 Equals .1406 of salary for those working 30 hours or more weekly	707	15.36%	\$3,493	99.82%
197 0	4 1211	250	03	Unemployment-HS	\$0	\$338	\$185	\$345	\$245	\$245	(100)	-28.99%	\$60	17.79%
198 0	4 1211	260	03	Workers' Compensation-HS	\$272	\$493	\$233	\$500	\$210	\$210	(290)	-58.00%	-\$23	-4.69%
199 0	4 1211	114	11	SPED Aide Salaries-FRES	\$85,084	\$157,729	\$81,294	\$110,237	\$84,425	\$84,425 Corrected staffing allocations (4 FTE); D5 budgets for full contract (176+3)	(25,812)	-23.41%	\$3,131	1.98%
							•			Based on 10/2021 staffing and confirmed 2.5% rate estimated increase; D5				
200 0	4 1211	211	11	Medical Insurance-FRES	\$18,211	\$42,102	\$19,426	\$11,821	\$24,860	\$24,860 corrected SS Health Insurance stipend	13,039	110.30%	\$5,434	12.91%
201 0			11	Dental Insurance- FRES	\$34	\$3,223	\$564	\$564	\$565	\$565 Based on 10/2021 staffing and 0% rate estimated increase	10,000	0.18%	\$1	0.02%
											(420)		1	
202 0	4 1211		11	Life Insurance-FRES	\$247	\$282	\$144	\$282	\$150	\$150	(132)	-46.81%	\$6	2.01%
203 0	4 1211		11	Disability Insurance-FRES	\$121	\$398	\$151	\$398	\$155	\$155	(243)	-61.06%	\$4	1.12%
204 0	4 1211		11	Social Security-FRES	\$5,501	\$12,025	\$5,404	\$8,378	\$6,535	\$6,535 Equals salary times .076	(1,843)	-22.00%	\$1,131	9.41%
205 0	4 1211		11	Employee Retirement- FRES	\$0	\$3,499	\$0	\$4,604	\$1	\$1 Based on 10/2021 staffing there are no eligible employees for NHRS	(4,603)	-99.98%	\$1	0.03%
206 0	4 1211	250	11	Unemployment-FRES	\$0	\$541	\$249	\$530	\$265	\$265	(265)	-50.00%	\$16	3.03%
207 0	4 1211	260	11	Workers' Compensation-FRES	\$257	\$768	\$264	\$750	\$230	\$230	(520)	-69.33%	-\$34	-4.42%
208 0	4 1211		12	SPED Aide Salaries-LCS	\$34,813	\$31,618	\$47,752	\$59,306	\$40,395	\$40,395 Corrected staffing allocations (2 FTE); D5 budgets for full contract (176+3)	(18,911)	-31.89%		-23.27%
209 0	4 1211		12	Medical Insurance-LCS	\$366	\$1,550	\$5,798	\$6,816	\$7,610	\$7,610 Confirmed 2.5% rate increase	794	11.65%	\$1,812	116.93%
210 0	4 1211		12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$565	\$565 Line item needed to properly account for this expense	565		\$565	
211 0	4 1211		12	Life Insurance-LCS	\$23	\$56	\$66	\$65	\$55	\$55	(10)	-15.12%	-\$11	-18.93%
								·						
212 0	4 1211		12	Disability Insurance-LCS	\$60	\$71	\$65	\$85	\$55	\$55	(30)	-35.29%	1	-13.52%
213 0	4 1211	220	12	Social Security-LCS	\$2,586	\$2,419	\$3,526	\$4,507	\$3,090	\$3,090 Equals salary times .076; D5 budgets for full contract (176+3)	(1,417)	-31.44%	-\$436	-18.03%
214										Line item needed to properly account for this expense; D5 budgets for full				
2.4	4 1211	231	12	SPED Aid Retirement-LCS	\$0	\$0	\$0	\$0	\$2,755	\$2,755 contract (176+3)	2,755		\$2,755	
215 0	4 1211	250	12	Unemployment-LCS	\$0	\$135	\$155	\$139	\$130	\$130	(9)	-6.47%	-\$25	-18.37%
216 0	4 1211	260	12	Workers' Compensation-LCS	\$104	\$148	\$154	\$154	\$110	\$110	(44)	-28.57%	-\$44	-29.39%
217 0			02	SPED Tutors - Summer-MS	\$8,148	\$10,650	\$20,984	\$15,650	\$19,500	\$19,500 Extended School Year Services for Special Needs students	3,850	24.60%	-\$1,484	-13.94%
218 0	4 1212		02	Social Security-MS	\$623	\$815	\$1,605	\$1,189	\$1,495	\$1,495 Equals salary times .076	306	25.74%	-\$110	-13.54%
	4 1212		02	Teacher Retirement-MS		\$445	\$1,003	\$3,906	•	\$2,745 Equals .1406 of salary for those working 30 hours or more weekly		-29.72%		605.20%
219 0					\$1,016				\$2,745		(1,161)			
220 0	4 1212		02	Unemployment-MS	\$0	\$51	\$3	\$55	\$65	\$65	10	18.18%	\$62	122.08%
221 0			02	Workers' Compensation-MS	\$17	\$50	\$64	\$48	\$55	\$55	7	14.58%	-\$9	-17.22%
222 0	4 1212	122	03	SPED Tutors - Summer-HS	\$0	\$2,500	\$291	\$4,727	\$9,500	\$9,500 Extended School Year Services for Special Needs students	4,773	100.97%	\$9,209	368.35%
223 0	4 1212	220	03	Social Security-HS	\$0	\$191	\$22	\$359	\$730	\$730 Equals salary times .076	371	103.34%	\$708	370.53%
224 0	4 1212	232	03	Teacher Retirement-HS	\$0	\$2,892	\$1,118	\$583	\$1,340	\$1,340 Equals .1406 of salary for those working 30 hours or more weekly	757	129.85%	\$222	7.66%
225 0	4 1212	250	03	Unemployment-FRES	\$0	\$12	\$0	\$75	\$30	\$30	(45)	-60.00%	\$30	250.00%
226 0			03	Unemployment-HS	\$0	\$78	\$27	\$11	\$90	\$90	79	718.18%	\$63	80.38%
227 0			03	Workers' Compensation-HS	\$0	\$12	\$1	\$13	\$25	\$25	12	92.31%		200.50%
228 0			11	SPED Tutors - Summer-FRES	\$16,725	\$16,245	\$30,286	\$21,245	\$26,500	\$26,500 Extended School Year Services for Special Needs students	5,255	24.74%	-\$3,786	-23.30%
				Social Security-FRES		•	-		•					
229 0			11		\$1,279	\$1,243	\$2,159	\$1,615	\$2,030	\$2,030 Equals salary times .076	415	25.70%	-\$129	-10.38%
230 0			11	Employee Retirement-FRES	\$1,495	\$1,896	\$2,774	\$2,465	\$3,725	\$3,725 Equals .1406 of salary for those working 30 hours or more weekly	1,260	51.12%	\$951	50.18%
231 0			11	Workers' Compensation-FRES	\$42	\$76	\$80	\$65	\$85	\$85	20	30.77%	\$5	6.32%
232 0			11	SPED Summer Cont. Svs - FRES	\$0	\$10,815	\$8,919	\$18,456	\$18,840	\$18,840 Summer contracted service providers	384	2.08%	\$9,922	91.74%
233 0	4 1212	122	12	SPED Tutors - Summer-LCS	\$3,720	\$3,720	\$6,941	\$7,720	\$12,700	\$12,700 Extended School Year Services for Special Needs students	4,980	64.51%	\$5,759	154.80%
234 0	4 1212	220	12	Social Security-LCS	\$284	\$285	\$531	\$587	\$975	\$975 Equals salary times .076	388	66.10%	\$444	155.78%
235 0	4 1212	232	12	Teacher Retirement-LCS	\$0	\$662	\$456	\$861	\$1,785	\$1,785 Equals .1406 of salary for those working 30 hours or more weekly	924	107.32%	\$1,329	200.76%
236 0	4 1212		12	Unemployment-LCS	\$0	\$18	\$6	\$20	\$45	\$45	25	125.00%		215.39%
237 0			12	Workers' Compensation-LCS	\$11	\$17	\$22	\$80	\$35	\$35	(45)		\$13	74.65%
	4 1290		02	504 Special Programs-MS	\$1,440	\$1,500	\$12,497	\$1,500	\$1,500	\$1,500 504 Specialized Equipment including FM systems	(43)	0.00%	-\$10,997	-733.12%
238 0					· ·	•	•	•	The state of the s				,	
239 0			02	504 Program Supplies - MS	\$787	\$500	\$0	·	\$500	\$500 504 supplies per 504 Plan and ADA requirements	-	0.00%	\$500	100.00%
240 0	4 1290	339	03	504 Special Programs-HS	\$825	\$2,000	\$10,921	\$2,000	\$2,000	\$2,000 504 Specialized Equipment including FM systems	-	0.00%	-\$8,921	-446.03%
241										Out of district Special Education tuition; D7 reduces Out of District placement	-			
0	4 1290	561	03	Public - In State Tuition-HS	\$158,482	\$135,000	\$130,941	\$135,000	\$135,000	\$98,000 line items by net \$110,000	(37,000)	-27.41%	-\$32,941	-24.40%
0.40										Out of district Special Education tuition; D7 reduces Out of District placement				
242 0	4 1290	564	03	Private In & Out of State Tuition-HS	\$143,898	\$243,300	\$66,758	\$238,300	\$208,200	\$135,200 line items by net \$110,000	(103,100)	-43.26%	\$68,442	28.13%
243 0			03	504 Program Supplies - HS	\$962	\$500	\$0	\$500	\$500	\$500 504 supplies per 504 Plan and ADA requirements	-	0.00%	\$500	100.00%
244 0			11	504 Special Programs-FRES	\$0	\$3,500	\$4,851	\$3,500	\$3,500	\$3,500 504 Specialized Equipment including FM systems	-	0.00%	-\$1,351	-38.61%
			11	Private In & Out of State Tuition-FRES		*	-	\$52,000		\$154,000 Out of district Special Education tuition	1	196.15%	1	227.66%
245 0					\$22,392	\$47,000	\$47,000	•	\$154,000		102,000		\$107,000	
246 0			11	504 Program Supplies - FRES	\$0	\$500	\$130	\$500	\$500	\$500 504 supplies per 504 Plan and ADA requirements	-	0.00%	\$370	74.00%
247 0			12	504 Program Supplies - LCS	\$0	\$500	\$50	\$500	\$500	\$500 504 supplies per 504 Plan and ADA requirements	-	0.00%	\$450	90.00%
248 0			12	504 Program Equipment - LCS	\$0	\$1,000	\$0	•	\$1,000	\$1,000 504 Specialized Equipment including FM systems	-	0.00%	\$1,000	100.00%
249 0	4 1390	561	03	Vocational Education Tuition-HS	\$10,004	\$10,000	\$10,227	\$15,000	\$13,000	\$13,000 Tuition for students attending CTE classes in other districts	(2,000)	-13.33%	\$2,773	27.73%

							Changes from	Draft #6 are highlight	ed in Yellow				
										Comparing FY	723 Draft 7 to	Comparing FY	23 Draft 7 to
										FY 22 B	_	FY 21 A	
FUNCTION	N OBJECT So	urce	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7 NOTES	\$ Difference	% Difference	\$ Difference	% Difference
250 04 1390	591	03	Services Purchased/Private Sources-	\$0	\$250	\$0	\$200	\$1	\$1 2 HiSET tests	(199)	-99.50%	\$1	0.40%
251 04 1410	112	02	Co-Curricular Salaries - Academic-MS	\$9,002	\$11,560	\$8,359	\$11,560	\$11,560	\$11,560 Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$3,201	27.69%
252 04 1410	220	02	Social Security-MS	\$658	\$884	\$621	\$879	\$885	\$885	6	0.68%	\$264	29.86%
253 04 1410		02	Teacher Retirement-MS	\$1,530	\$2,058	\$1,416	\$4,186	\$2,430	\$2,430 Equals .2102 times salary for those working more than 30 hrs. /wk.	(1,756)	-41.95%	\$1,014	49.28%
254 04 1410		02	Unemployment-MS	\$0	\$56	\$26	\$56	\$40	\$40	(16)	-28.57%	\$14	24.52%
		02	Workers' Compensation-MS	\$27	\$54	\$27	\$54	\$30	\$30	(24)	-44.44%	\$3	5.81%
256 04 1410		02	General Supplies/Paper-MS	\$157	\$1,000	\$871	\$1,215	\$1,912	\$1,912 Drama scripts/royalties, Robotics, Musical Theater	697	57.37%	\$1,041	104.06%
257 04 1410		02	Dues & Fees-MS	\$287	\$716	\$344	\$3,758	\$2,255	\$2,255 Music festival, NHS/NJHS, HOBY, Robotics, Science Olympiad, Geo Bee	(1,503)	-39.99%	\$1,911	266.93%
258 04 1410	890	02	Miscellaneous-MS	\$0	\$220	\$204	\$248	\$248	\$248 Award paper, Geo Bee awards, NHS/NJHS	-	0.00%	\$44	20.02%
259 04 1410	112	03	Co-Curricular Salaries - Academic-HS	\$16,952	\$18,090	\$14,466	\$18,090	\$18,090	\$18,090 Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$3,624	20.03%
260 04 1410	220	03	Social Security-HS	\$1,240	\$1,384	\$1,158	\$1,375	\$1,385	\$1,385	10	0.73%	\$227	16.38%
261 04 1410	231	03	Employee Retirement-HS	\$2,829	\$0	\$0	\$0	\$1	\$1	1		\$1	
262 04 1410		03	Teacher Retirement-HS	\$0	\$3,220	\$2,598	\$0	\$3,805	\$3,805 Equals .2102 times salary for those working more than 30 hrs. /wk.	3,805		\$1,207	37.48%
263 04 1410		03	Unemployment-HS	\$0	\$87	\$50	\$87	\$60	\$60	(27)	-31.03%	\$10	11.89%
						*		*					
264 04 1410		03	Workers' Compensation-HS	\$52	\$85	\$50	\$85	\$50	\$50	(35)	-41.18%	\$0	-0.45%
265 04 1410		03	General Supplies/Paper-HS	\$20	\$1,500	\$1,065	\$1,485	\$2,338	\$2,338 Drama scripts/royalties, Robotics, Musical Theater	853	57.44%	\$1,273	84.87%
266 04 1410	810	03	Dues & Fees-HS	\$1,048	\$1,718	\$420	\$2,874	\$2,755	\$2,755 Music festival, NHS/NJHS, HOBY, Robotics, Science Olympiad, Geo Bee	(119)	-4.14%	\$2,335	135.90%
267 04 1410	890	03	Miscellaneous-HS	\$0	\$330	\$249	\$302	\$302	\$302 Award paper, Geo Bee awards, NHS/NJHS	-	0.00%	\$53	15.97%
									Non-Athletic Co-Curricular Salaries; estimate based on FY22; reflects FRES				
268 04 1410	112	11	Co-Curricular Salaries - Academic FRES	\$5,145	\$2,195	\$7,090	\$2,195	\$6,195	\$4,695 Leadership Team; D7 reduced FRES Leadership by \$1,500 (based on 5		í		
					,,,,,,,	. ,	,,,,,,,,	,	members)	2,500	113.90%	-\$2,395	-109.11%
269 04 1410	220	11	Social Security- FRES	\$377	\$359	\$507	\$167	\$475	\$475	308	184.43%	-\$32	-8.91%
		11		\$675	\$359	\$507	\$2,675	\$475 \$1		i	-99.96%	-\$32	-0.91/6
			Employee Retirement-FRES						\$1	(2,674)			
271 04 1410		11	Teacher Retirement	\$100	\$836	\$1,262	\$1,087	\$1,303	\$1,303 Equals .2102 times salary for those working more than 30 hrs. /wk.	216	19.87%	\$41	4.90%
272 04 1410	250	11	Unemployment Compensation	\$0	\$23	\$23	\$23	\$20	\$20	(3)	-13.04%	-\$3	-13.00%
273 04 1410	260	11	Workers' Compensation	\$15	\$22	\$23	\$22	\$20	\$20	(2)	-9.09%	-\$3	-12.73%
274 04 1420	112	02	Co-Curricular Salaries - Athletic-MS	\$13,135	\$17,791	\$16,771	\$17,791	\$17,791	\$17,791 Coaching Salaries; estimate based on FY22	-	0.00%	\$1,020	5.73%
275 04 1420	220	02	Social Security-MS	\$921	\$1,361	\$1,243	\$1,352	\$1,360	\$1,360	8	0.59%	\$117	8.63%
276 04 1420	232	02	Teacher Retirement-MS	\$1,516	\$1,242	\$1,802	\$1,615	\$3,740	\$3,740 Equals .2102 times salary for those working more than 30 hrs. /wk.	2,125	131.58%	\$1,938	156.02%
277 04 1420		02	Unemployment-MS	\$0	\$86	\$54	\$86	\$60	\$60	(26)	-30.23%	\$6	7.13%
			Workers' Compensation-MS					\$80	\$80			\$29	34.78%
278 04 1420	260	02	Workers Compensation-ws	\$9	\$83	\$51	\$83	\$60	·	(3)	-3.61%	\$29	34.76%
279				1 .					Contracted services for field maintenance (Jim Rines); Draft 3 update reflects				
04 1420	330	02	Contracted Services - MS	\$8,392	\$7,875	\$7,875	\$9,500	\$12,200	\$12,200 actual contract value	2,700	28.42%	\$4,325	54.92%
200									Field & fence maintenance, paint & lumber for out buildings				
280 04 1420	430	02	Repairs & Maintenance Services-MS	\$894	\$2,000	\$4,054	\$1,800	\$10,575	\$10,575 Draft 6 - Added estimated cost of Tennis Court removal (\$20,000 total)	8,775	487.50%	\$6,521	326.07%
281 04 1420	442	02	Rental of Equipment-MS	\$268	\$495	\$693	\$450	\$450	\$450 Portapotties	-	0.00%	-\$243	-49.07%
282 04 1420	591	02	Purchased Services/Private Sources-	\$4,716	\$10,698	\$5,750	\$9,390	\$10,761	\$10,761 Officials, police coverage, Family ID \$500	1,371	14.60%	\$5,011	46.84%
283 04 1420		02	General Supplies/Paper-MS	\$3,042	\$4,087	\$2,153	\$1,485	\$1,485	\$1,485 Med supplies, Awards, scorebooks, socks, hats		0.00%	-\$668	-16.35%
203 04 1420	0.0	-	Constant Supplies/1 aper me	+ + + + + + + + + + + + + + + + + + + 	\$4,00	\$2,100	ψ1,400	Ų 1, 400	Bats, bases, helmets, V soccer uniforms (\$1,200), Baseball/Softball pants		0.00 %	4000	1010070
				1									
284 04 1420	735	02	Replacement Equipment-MS	\$4,090	\$0	\$0	\$2,396		(\$600), GV Basketball uniforms (\$750), trifold mats (\$600), STORAGE				
								\$5,631	\$5,631 CONTAINER (\$8,000); Budgeted at 45% of total cost	3,235	135.02%	\$5,631	•••
285 04 1420	810	02	Dues & Fees-MS	\$1,271	\$1,818	\$1,208	\$1,744	\$1,755	\$1,755 NHIAA, NHADA, Tri-County League, GSC, Coaches' associations	11	0.63%	\$547	30.07%
206									Dinner for scholar athletes, mileage for AD meetings, lodging for spring				
286 04 1420	890	02	Miscellaneous-MS	\$11	\$338	\$326	\$365	\$331	\$331 meeting, flowers for Senior night	(34)	-9.32%	\$5	1.56%
287 04 1420		03	Co-Curricular Salaries - Athletic-HS	\$19,495	\$33,887	\$31,353	\$33,887	\$33,887	\$33,887 Coaching Salaries; estimate based on FY22	-	0.00%	\$2,534	7.48%
288 04 1420		03	Social Security-HS	\$1,388	\$2,592	\$2,356	\$2,575	\$2,595	\$2,595	20	0.78%	\$239	9.21%
289 04 1420		03	Teacher Retirement-HS	\$2,116	\$1,517	\$1,981	\$1,972	\$7,120	\$7,120 Equals .2102 times salary for those working more than 30 hrs. /wk.	5,148	261.05%	\$5,139	338.75%
		03	Unemployment-HS	\$2,116	\$1,517	\$1,981	\$1,972	\$1,120	\$1,120 Equals 12102 times salary for those working more than 30 ms. /wk.	(49)	-29.88%	\$5,139	8.84%
			• •						· · · · · · · · · · · · · · · · · · ·	_ i ` _ ′			
291 04 1420	260	03	Workers' Compensation-HS	\$33	\$159	\$91	\$159	\$160	\$160	1	0.63%	\$69	43.55%
292									Contracted services for field maintenance (Jim Rines); Draft 3 update reflects		i		
04 1420	330	03	Contracted Services - HS	\$10,798	\$9,625	\$9,625	\$11,000	\$14,300	\$14,300 actual contract value	3,300	30.00%	\$4,675	48.57%
202									Field & fence maintenance, paint & lumber for out buildings				
293 04 1420	430	03	Repairs & Maintenance Services-HS	\$1,092	\$1,000	\$4,954	\$2,200	\$12,925	\$12,925 Draft 6 - Added estimated cost of Tennis Court removal (\$20,000 total)	10,725	487.50%	\$7,971	797.06%
294 04 1420		03	Rental of Equipment-HS	\$328	\$605	\$847	\$550	\$550	\$550 Portapotties		0.00%	-\$297	-49.07%
295 04 1420		03	Purch. Services/Private Sources- HS	\$5,764	\$13,076	\$7,426	\$11,477	\$13,153	\$13,153 Officials, police coverage, Family ID \$500	1,676	14.60%	\$5,727	43.79%
		03	General Supplies/Paper-HS	\$3,516	\$4,936	\$2,632	\$1,710	\$1,710	\$1,710 Med supplies, Awards, scorebooks, socks, hats		0.00%	-\$922	-18.68%
296 04 1420	010	03	Concrat Cappines/Fapel-110	\$3,510	34,336	₹,032	\$1,710	\$1,710	* * * * * * * * * * * * * * * * * * * *	-	0.00%	-9922	-10.00%
				[Bats, bases, helmets, V soccer uniforms (\$1,200), Baseball/Softball pants				
297 04 1420	735	03	Replacement Equipment-HS	\$5,000	\$0	\$0	\$2,629		(\$600), GV Basketball uniforms (\$750), trifold mats (\$600), STORAGE		ĺ		
				<u> </u>				\$6,894	\$6,894 CONTAINER (\$8,000); Budgeted at 55% of total cost	4,265	162.23%	\$6,894	
298 04 1420	810	03	Dues & Fees-HS	\$1,554	\$2,222	\$1,477	\$2,131	\$2,145	\$2,145 NHIAA, NHADA, Tri-County League, GSC, Coaches' associations	14	0.66%	\$668	30.07%
									Dinner for scholar athletes, mileage for AD meetings, lodging for spring		ĺ		
299 04 1420	890	03	Miscellaneous-HS	\$13	\$413	\$403	\$445	\$404	\$404 meeting, flowers for Senior night	(41)	-9.21%	\$1	0.34%
300 04 1490		02	Summer School Supplies - MS	\$0	\$500	\$0	\$500	\$500	\$500 Summer school	(4.)	0.00%	\$500	100.00%
		02	Dues & Fees (Camp Fee)-MS	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000 Sixth grade Science Camp trip	-	0.00%	\$5,000	100.00%
			, , ,						· · · · · · · · · · · · · · · · · · ·				
302 04 1490		03	Dues & Fees (Camp Fee)-HS	\$0	\$0	\$0	\$0	\$5,000	\$5,000 DC/US History HS field trip	5,000		\$5,000	
303 04 2122	112	02	Guidance Salaries-MS	\$45,312	\$21,000	\$21,911	\$42,000	\$44,800	\$44,800 1.0 School Counselor; D5 corrects per diem rate	2,800	6.67%	\$22,889	108.99%

1982 1912 211 21									Changes from	Draft #6 are highlight	eu III Tellow	Comparing E	V23 Draft 7 to	Comparing EV	23 Droft 7 to
Part														1	
100 100		FUNCTION	OBJECT	T Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7 NOTES				
180 181	304 04	2122	211	02	Medical Insurance-MS	\$9,639	\$10,984	\$389	\$8,628	\$7,605	\$7,605 Confirmed 2.5% rate increase	(1,023)	-11.86%	\$7,216	65.70%
10 10 10 10 10 10 10 10	305 04	2122	212	02	Dental Insurance-MS	\$728	\$301	\$0	\$684	\$565	\$565 Confirmed 0% rate increase	(119)	-17.40%	\$565	187.71%
10 10 10 10 10 10 10 10	306 04	2122	213	02	Life Insurance-MS	\$84	\$40	\$0	\$70	\$75	\$75	5	7.14%	\$75	187.50%
190 1812 232 23 15 Treatmy Reformment # 97.05 15 15 15 15 15 15 15															•••
10 10 10 10 10 10 10 10					-					•				1 '	110.73%
17 15 17 17 17 17 17 17									· ·		· · · · · · · · · · · · · · · · · · ·			,	
1972 1972 1973 1974 1975											·			4	212.62%
13 13 13 13 13 13 14 14															156.76% 100.00%
1.5 1.5											-	1		1	66.09%
15 15 15 15 15 15 15 15					_				-		·			1	
15 15 17 17 17 17 17 17								-	· · · · · · · · · · · · · · · · · · ·						45.75%
15		2122	641	02	Books & Other Printed Media- MS	\$284			\$1,000		\$1 Counsleing pamphlets, media, etc.	(999)	-99.90%	\$1	
10 10 10 10 10 10 10 10	317 04	2122	810	02	Dues & Fees-MS	\$154	\$0	\$0	\$338	\$338	\$338 ASCA and NHSCA MS Counselors Assoc.	-	0.00%	\$338	
19 19 19 19 19 19 19 19	319										1.0 School Counselor; Draft 2 adjustment based on additional days per			Į	
20 20 27 27 27 27 27 27	04	2122	112	03			\$80,611	\$80,139	\$79,857	\$85,055	\$85,055 contract; D5 corrects per diem rate	5,198	6.51%	\$4,916	6.10%
27 12 12 12 12 12 12 12	319 04						•		· ·	-	·	(1,397)			-2.85%
2016 2012 214 01 Polishilly Internance High 5102 5110 5120 51						•			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·				4	0.10%
22 22 22 23 25 25 25 25														1	3.96%
25 12 23 25 25 25 25 25 25 2					-									<i></i>	9.12%
1.50 1.50					-		•		· ·	-					11.44%
20								•	·	•				1	14.31% 93.49%
222 23 23 23 23 23 23 2														1	2.27%
202 202 203 203 204 205 205 Parting-PRT \$1,207 \$3,206 \$1,507 \$0,506 \$1,507					•									4	100.00%
1.50 1.50												<u> </u>			51.78%
330 212 10 01 02 02 03 05 05 05 05 05 05 05					_					•	-			4	
331 42 122 110 03	1												2.63%	ļ	45.88%
133 44 1712 271 11 Modele Insurance-PREB 515,495 515,600 51,000 52,000 52,000 52,000 52,000 51,000		2122	810	03	Dues & Fees-HS	\$368					\$412 ASCA and NHSCA, HS Counselors Assoc.	-	0.00%	\$412	
336 4 3122 212 11	332 04	2122	112	11	Guidance Salaries-FRES	\$69,800	\$71,000	\$68,999	\$41,000	\$42,500	\$42,500 1.0 School Counselor	1,500	3.66%	-\$26,499	-37.32%
330 64 3122 214 11 Us Insurance-PRES 576 5125 547 5135 547 54	333 04	2122	211	11	Medical Insurance-FRES	\$16,419	\$16,269	\$10,745	\$2,000	\$2,000	\$2,000 Budget based on single plan (current plan is health insurance buy back)	-	0.00%	-\$8,745	-53.75%
330 et 2122 214 11	334 04	2122	212	11	Dental Insurance-FRES	\$973	\$972	\$520	\$0	\$1	\$1 Based on current demographics	1		-\$519	-53.38%
339 4 212 220 11 Social Security-FRES 54,681 55,482 55,586 53,147 51,055 53,00	335 04	2122	213	11		\$78	\$123	\$47	\$54	\$40	\$40	(14)	-25.93%	-\$7	-5.64%
33 04 2122 232					-						·				-15.94%
330 04 2122 250 11					-			-		•	·			4	-34.25%
140 0 2122 230 11 Vorkers' Compensation-PRES \$200 \$320 \$520 \$590 \$570 \$590								-		•				4	-26.48%
144 04 2122 233 11 Testing-PRES 5,881 5,582 50 55,838 55,838 55,838 Testing-PRES 5,838 10 10 10 10 10 10 10 1														,	64.72% -32.12%
342 04 2122 610 11 General Supplies PaperTest=FRES 50 531 5276 5250 525					-						· · · · · · · · · · · · · · · · · · ·			1	100.00%
343 04 2122 641 11 Books & Other Frinted Modile FRES 5224 50 50 530 530 530 Caumleing pamplets, media, etc. (150) 42,86% 5200 1345 04 2122 323 12 Testing-LGS 51,000 50 51,000 50 51,760 51 51 13 13 13 13 13 13										•	·	-		4	-8.96%
148 04 2129 14 02 Gitlance Secretary Salary-MS 14,000 14,749 15,000 14,749 15,000 14,749 15,000 14,749 15,000 14,749 14,74												(150)		1	
346 04 2129 323 12 Testing-LCS 51,000 51,000 51,000 51,750 51 51,200 51,750 51,200 51,750 51,200 51,750 51,200 51,750 51,200 51,750 51,200			810		Dues & Fees- FRES					\$179		• • • • •			
347 42 12 12 12 12 12 12 12	345 04	2122	323	12	Testing-LCS	\$1,080	\$100	\$0	\$1,750	\$1	\$1	(1,749)	-99.94%	\$1	1.00%
348 42 12 21 22 22 22 23 24 22 25 25 25 25 25 25	346 04	2129	114	02	Guidance Secretary Salary-MS	\$14,761	\$15,918	\$14,600	\$14,765	\$15,515	\$15,515 .45 FTE Middle School	751	5.08%	\$915	5.75%
34 2129 213 02 215 02 215 02 215 03 225 22		2129										(464)		,	-1.80%
Second S	348 04														-0.27%
Second Security MS														4	9.25%
Size 1 1 1 2 2 2 2 2 2 2														1	6.89%
353 04 2129 250 02								-		•	· · · · · · · · · · · · · · · · · · ·	i		,	14.47%
354 04 2129 260 02 Workers' Compensation-MS \$46 \$75 \$47 \$73 \$40 \$4									-						31.17%
355 04 2129 114 03 Guidance Secretary Salary-HS \$18,048 \$15,918 \$17,674 \$18,046 \$18,965 \$18,965 \$518,965														1	30.12% -9.24%
Second S					-							_		1	-9.24% 8.11%
S57 04 2129 212 03 Dental Insurance-HS S922 S922 S474 S477 S480 S480 S480 Confirmed 0% rate increase S480							•				· · · · · · · · · · · · · · · · · · ·				-1.38%
358 04 2129 213 03 Life Insurance-HS \$19 \$28 \$21 \$19 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35							•	-	· ·	•					0.61%
359 04 2129 214 03 Disability Insurance-HS \$33 \$36 \$33 \$41 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38					Life Insurance-HS						\$35			4	49.82%
361 04 2129 231 03 Employee Retirement-HS \$2,014 \$1,778 \$1,974 \$2,537 \$2,670<				03	Disability Insurance-HS	\$33	\$36		\$41	\$38	\$38	(3)	-7.32%	,	12.94%
362 04 2129 250 03 Unemployment-HS \$0 \$68 \$35 \$70 \$65 <	360 04	2129	220	03	Social Security-HS	\$1,236	\$1,218	\$1,227	\$1,371	\$1,450		79	5.76%	\$223	18.29%
363 04 2129 260 03 Workers' Compensation-HS \$72 \$75 \$57 \$77 \$50		2129						-	·			133		1	39.13%
364 04 2134 112 02 Nurses Salary-MS \$26,741 \$26,379 \$26,325 \$28,645 \$31,950 Draft 7 - increase based on contract review 5,625 21.37% \$5,625 2 365 04 2134 211 02 Medical Insurance-MS \$13,258 \$10,983 \$9,945 \$10,292 \$9,665 Confirmed 2.5% rate increase (627) -6.09% -\$280 - 366 04 2134 212 02 Dental Insurance-MS \$754 \$754 \$672 \$627 \$675 Confirmed 9.% rate increase 48 7.66% \$3 3 3 \$4 \$35 \$35 \$35 \$35 \$1 44.03% \$5 \$1 368 04 2134 214 02 Disability Insurance-MS \$38 \$46 \$30 \$24 \$35 \$35 \$35 \$35 \$1 44.03% \$5 \$1 \$1 \$4 \$1 \$1 \$1 \$1 \$1 \$1 \$1					• •							i		4	43.41%
365 04 2134 211 02 Medical Insurance-MS \$13,258 \$10,983 \$9,945 \$10,292 \$9,665 \$9,665 \$9,665 Confirmed 2.5% rate increase (627) -6.09% -\$280 - 366 04 2134 212 02 Dental Insurance-MS \$754 \$754 \$672 \$627 \$675 Confirmed 9.% rate increase 48 7.66% \$3 \$3 \$4 \$3 \$35 \$35 \$35 \$35 \$1 44.03% \$5 \$1 368 04 2134 214 02 Disability Insurance-MS \$56 \$59 \$55 \$61 \$60 \$65 Draft 7 - increase based on contract review 4 7.08% \$10 10					-									4	-9.07%
366 04 2134 212 02 Dental Insurance-MS \$754 \$754 \$672 \$627 \$675 \$675 Confirmed 9.% rate increase 48 7.66% \$3 0 367 04 2134 213 02 Life Insurance-MS \$38 \$46 \$30 \$24 \$35 \$35 368 04 2134 214 02 Disability Insurance-MS \$56 \$59 \$55 \$61 \$60 \$65 Draft 7 - increase based on contract review 4 7.08% \$10					-									· ·	21.32%
367 04 2134 213 02 Life Insurance-MS \$38 \$46 \$30 \$24 \$35 \$35 \$35 \$35 \$35 \$36 \$40 2134 214 02 Disability Insurance-MS \$56 \$59 \$55 \$61 \$60 \$60 \$65 Draft 7 - increase based on contract review 4 7.08% \$10 10								-	· ·					1	-2.55%
368 04 2134 214 02 Disability Insurance-MS \$56 \$59 \$55 \$61 \$60 \$65 Draft 7 - increase based on contract review 4 7.08% \$10 10											· · · · · · · · · · · · · · · · · · ·			4	0.40%
														1	11.35% 16.54%
369 04 2134 220 02 Social Security-MS \$2,071 \$2,014 \$1,793 \$2,001 \$2,445 Draft 7 - increase based on contract review 444 22.19% \$652 35					-									,	32.37%

								Changes from	Draft #6 are highligh	ted in Tellow				
											Comparing F	Y23 Draft 7 to	Comparing FY2	23 Draft 7 t
								_		V	FY 22 E		FY 21 A	
	FUNCTION		Source	Description	FY20 Actual F				FY 23 Draft #6	FY 23 Draft #7 NOTES	\$ Difference		\$ Difference	
370 04		232	02	Teacher Retirement-MS	\$4,760	\$4,686	\$4,686	\$5,534	\$6,025	\$6,715 Draft 7 - increase based on contract review	1,181	21.34%	\$2,029	43.309
371 04	2134	250	02	Unemployment-MS	\$0	\$68	\$46	\$86	\$95	\$95	9	10.47%	\$49	
372 04	2134	260	02	Workers' Compensation-MS	\$86	\$122	\$85	\$122	\$80	\$80	(42)	-34.43%	4	
373 04	2134	323	02	Nurses Cont. Svs-MS	\$0	\$881	\$0	\$809	\$1	\$1 Included in Substitutes funding	(808)	-99.88%	\$1	0.119
374 04	2134	430	02	Repairs & Maintenance Services-MS	\$29	\$68	\$63	\$68	\$79	\$79 Calibration- audiometer	11	16.18%	1	23.53
375 04	2134	610	02	General Supplies/Paper-MS	\$189	\$412	\$288	\$407	\$410	\$410 Nursing supplies	3	0.74%	4	29.53
376 04	2134	650		Computer Software - MS TECH	\$313	\$320	\$320	\$329	\$420	\$420 SNAP (Nurses' Software)	91	27.66%	4	31.25
377 04	2134	810	02	Dues & Fees-MS	\$68	\$0	\$0	\$68	\$68	\$68 NASN Dues and NHSNA	•	0.00%	\$68	
378 04	2134	112	03	Nurses Salary-HS	\$32,683	\$32,175	\$32,175	\$32,175	\$35,010	\$39,050 Draft 7 - increase based on contract review	6,875	21.37%	1	21.37
379 04	2134	211	03	Medical Insurance-HS	\$14,163	\$10,983	\$12,155	\$12,580	\$11,810	\$11,810 Confirmed 2.5% rate increase	(770)	-6.12%	-\$345	-3.14
380 04	2134	212	03	Dental Insurance-HS	\$922	\$922	\$821	\$821	\$825	\$825 Confirmed 0% rate increase	4	0.49%	\$4	
381 04	2134	213	03	Life Insurance-HS	\$46	\$56	\$36	\$30	\$40	\$40	10	34.68%	\$4	
382 04	2134	214	03	Disability Insurance-HS	\$68	\$72	\$68	\$74	\$70	\$80 Draft 7 - increase based on contract review	545	7.85%		
383 04	2134	220	03	Social Security-HS	\$2,354	\$2,461	\$2,192	\$2,445	\$2,680	\$2,990 Draft 7 - increase based on contract review	545	22.29%	\$798	32.44
384 04	2134	232	03	Teacher Retirement-HS	\$5,653	\$5,727	\$5,727	\$6,763	\$7,360	\$8,210 Draft 7 - increase based on contract review	1,447	21.40%	\$2,483	43.35
385 04	2134	250	03	Unemployment-HS	\$0	\$68	\$57	\$106	\$115	\$115	9	8.49%	\$58	86.01
386 04	2134	260	03	Workers' Compensation-HS	\$104	\$150	\$103	\$150	\$95	\$95	(55)	-36.67%		-5.65
387 04	2134	323	03	Nurses Cont. Svs-HS	\$0	\$881	\$0 \$77	\$988	\$1	\$1 Budgeted through Substitutes Line Item	(987)	-99.90%	\$1	0.11
388 04	2134	430	03	Repairs & Maintenance Services-HS	\$36	\$83	\$77	\$83	\$96	\$96 Calibration- audiometer	13	15.66%	\$19	
389 04	2134	610	03	General Supplies/Paper-HS	\$153 \$454	\$508 \$464	\$352	\$498	\$500	\$500 Nursing supplies	(57)	0.40%	\$148	29.06
390 04	2134	650		Computer Software-HS	\$454	\$464	\$464	\$477	\$420	\$420 SNAP (Nurses' Software) \$83 NASN Dues and NHSNA	(57)	-11.95%		-9.48
391 04	2134	810	03	Dues & Fees-HS	\$91	\$0 665.430	\$0	\$83	\$83	·	(4.055)	0.00%	\$83	
392 04	2134	112	11	Nurses Salary-FRES Medical Insurance-FRES	\$63,550	\$65,139	\$54,500	\$54,500	\$50,250	\$50,250	(4,250)	-7.80%	-\$4,250	-6.52
393 04	2134	211	11		\$26,744	\$21,966	\$18,442	\$19,060	\$21,475	\$21,475 Confirmed 2.% rate increase	2,415	12.67%	<u>, </u>	13.81
394 04	2134	212	11	Dental Insurance-FRES	\$1,925	\$1,677	\$1,244	\$1,244	\$1,495	\$1,495 Corrected to reflect actual enrollment	251	20.18%	\$251	14.94
395 04	2134	213	11	Life Insurance-FRES	\$0	\$112	\$60	\$54	\$75	\$75	21	38.89%	\$15	
396 04	2134	214	11	Disability Insurance-FRES	\$166	\$144	\$104	\$126	\$110	\$110	(16)		!	4.00
397 04	2134	220	11	Social Security-FRES	\$4,464	\$4,984	\$3,822	\$4,142	\$3,845	\$3,845	(297)	-7.17%	4	
398 04	2134	232	11	Teacher Retirement-FRES	\$11,311	\$11,595	\$9,701	\$11,456	\$10,565	\$10,565 Equals salary time .2102	(891)	-7.78%	\$864	7.45
399 04	2134	250	11	Unemployment-FRES	\$0	\$68	\$163	\$179	\$165	\$165	(14)	-7.82%	\$2	
400 04	2134	260	11	Workers' Compensation-FRES	\$191	\$298	\$175	\$298	\$140	\$140	(158)	-53.02%		-11.86
401 04	2134	323	11	Nurses Cont. Svs-FRES	\$3,045	\$1,764	\$0	\$1,797	\$1	\$1 Now budgeted through substitute line item	(1,796)	-99.94%	/	
402 04	2134	430	11	Repairs & Maintenance Services-FRES	\$65	\$250	\$140	\$220	\$400	\$400 Calibration- audiometer, scale	180	81.82%	\$260	104.009
403 04	2134	610	11	General Supplies/Paper-FRES	\$775	\$1,200	\$1,046	\$1,145	\$690	\$690 Nursing supplies	(455)	-39.72%	1	-29.68
404 04	2134	650		Computer Software -FRES TECH	\$303	\$671	\$666	\$691	\$420	\$420 SNAP (Nurses' Software)	(271)	-39.22%	-\$246	-36.62
405 04	2134	731	11	New Equipment-FRES	\$0	\$0	\$0	\$123	\$239	\$239 Backboard	116	94.96%	\$239	
406 04	2134	810	11	Dues & Fees-FRES	\$165	\$0	\$2	\$150	\$125	\$125 NASN Dues and NHSNA	(25)	-16.67%	\$123	
407 04	2134	112	12	Nurses Salary-LCS	\$61,800	\$50,967	\$59,371	\$50,400	\$52,955	\$52,955 D5 confirms no per diem contract; employee is .8	2,555	5.07%	1	-12.59
408 04	2134	211	12	Medical Insurance-LCS	\$8,284	\$8,135	\$16,379	\$16,941	\$15,905	\$15,905 Confirmed 2.5% rate increase	(1,036)	-6.12%	-\$474	-5.82
409 04	2134	212	12	Dental Insurance-LCS	\$972	\$778	\$866	\$866	\$870	\$870 Confirmed 0% rate increase	4	0.46%	\$4	0.46
410 04		213	12	Life Insurance-LCS	\$77	\$108	\$66	\$54	\$70	\$70	16	29.63%		
411 04		214	12	Disability Insurance-LCS	\$83	\$139	\$106	\$118	\$110	\$110	(8)			
412 04	2134	220	12	Social Security-LCS	\$4,309	\$3,879	\$3,507	\$3,830	\$4,050	\$4,050 D5 reflective of no per diem contract	220	5.74%	\$543	14.01
413										Line item needed to properly account for this expense; D5 reflects no per diem				
04	2134	232	12	Teacher Retirement-LCS	\$10,947	\$0	\$0	\$0	\$11,130	\$11,130 contract	11,130		\$11,130	
414 04	2134	250	12	Unemployment-LCS	\$0	\$68	\$79	\$166	\$175	\$175	9	5.42%	\$96	141.60
415 04	2134	260	12	Workers' Compensation-LCS	\$184	\$289	\$162	\$289	\$170	\$170	(119)		1	
416 04	2134	323	12	Nurses Cont. Svs-LCS	\$728	\$1,764	\$371	\$1,797	\$1	\$1 Now budgeted through substitute line item	(1,796)	-99.94%	1	-20.98
417 04	2134	430	12	Repairs & Maintenance Services-LCS	\$85	\$195	\$111	\$220	\$200	\$200 Calibrations for blood pressure cuff nad audiometer	(20)	-9.09%	,	45.59
418 04	2134	610	12	General Supplies/Paper-LCS	\$304	\$393	\$335	\$425	\$565	\$565 Nursing Supplies - gloves, masks, Tylenol, Benadryl, Caladryl, etc	140	32.94%		
419 04	2134	650		Computer Software - LCS TECH	\$303	\$144	\$144	\$148	\$420	\$420 SNAP (Nurses' Software)	272	183.78%	1	191.67
420 04	2134	731	12	New Equipment-LCS	\$0	\$0	\$0	\$400	\$345	\$345 Double lock narcotic cabinet	(55)		,	
421 04	2134	735	12	Replacement Equipment-LCS	\$0	\$0	\$0	\$335	\$1	\$1	(334)	-99.70%	/	
422 04	2134	810	12	Dues & Fees-LCS	\$150	\$0	\$0	\$150	\$150	\$150 NASN Dues and NHSNA	-	0.00%	\$150	
423 04	2140	112	01	School Psychologist	\$26,751	\$70,000	\$73,000	\$73,000	\$73,000	\$73,000 Will probably be contracted service in 2023	-	0.00%	\$0	
424 04	2140	211	01	Medical Insurance-Psych	\$117	\$21,966	\$21,950	\$22,872	\$23,000	\$23,000 Budget as if position is funded by staff	128	0.56%	\$1,050	
425 04	2140	212	01	Dental Insurance-Psych	\$21,965	\$1,631	\$1,493	\$1,493	\$1,500	\$1,500 Budget as if position is funded by staff	7	0.47%	4	
426 04	2140	213	01	Life Insurance-Psych	\$1,631	\$123	\$84	\$123	\$85	\$85 Budget as if position is funded by staff	(38)		\$1	
427 04	2140	214	01	LTD Insurance-Psych	\$150	\$158	\$134	\$158	\$135	\$135 Budget as if position is funded by staff	(23)	-14.56%	1	
428 04	2140	220	01	FICA Insurance-Psych	\$4,825	\$5,355	\$5,056	\$5,548	\$5,585	\$5,585 Budget as if position is funded by staff	37	0.67%	\$529	9.88
429 04	2140	231	01	Teacher Retirement	\$12,459	\$12,460	\$12,994	\$15,345	\$15,345	\$15,345 Budget as if position is funded by staff	-	0.00%	\$2,351	18.87
430 04	2140	250	01	Unemployment-Psych	\$0	\$68	\$84	\$68	\$85	\$85 Budget as if position is funded by staff	17	25.00%	\$1	
431 04	2140	260	01	Workers' Comp-Psych	\$0	\$328	\$235	\$328	\$235	\$235 Budget as if position is funded by staff	(93)			
432 04	2142	323	02	Psychological Testing Services-MS	\$3,471	\$5,000	\$4,841	\$6,250	\$6,500	\$6,500 When outside testing resources are needed	250	4.00%	\$1,659	
433 04	2142	323	03	Psychological Testing Services-HS	\$880	\$5,000	\$4,400	\$6,250	\$6,500	\$6,500 When outside testing resources are needed	250	4.00%	\$2,100	42.00
	0440	323	11	Psychological Testing Services-FRES	\$2,827	\$7,500	\$7,390	\$5,000	\$7,500	\$7 500 When outside testing resources are needed	2,500	50.00%	\$110	1.47
434 04	2142 2142	610		General Supplies/Tests/Paper-FRES	\$2,027	\$7,500	\$0	\$3,000	\$260	\$7,500 When outside testing resources are needed	2,500	0.00%	,	

FY 23 Budget - Draft #7 for February 1, 2022 School Board/Budget Committee Joint Review Changes from Draft #6 are highlighted in Yellow

				-							FY 22 B		FY 21 Ac	
	FUNCTION			Description			FY 21 Actual		FY 23 Draft #6	FY 23 Draft #7 NOTES			\$ Difference %	
436		323	12	Psychological Testing Services-LCS	\$194	\$2,500	\$1,760	\$2,500	\$2,750	\$2,750 When outside testing resources are needed	250	10.00%	1	39.60%
437	2143	321	02	Associate Psychologist - Contracted-MS	\$0	\$0			\$0	\$0	-		\$0	
438	2143	321	03	Associate Psychologist - Contracted-HS	\$0	\$0			\$0	\$0	-	•••	\$0	
439	2143	321	11	Assoc. Psychologist - Contracted-FRES	\$0	\$0			\$0	\$0	-	•••	\$0	•••
440	2143	610	11	General Supplies/Tests/Paper-FRES	\$0	\$255			\$255	\$255	255	•••	\$0	0.00%
441	2143	321	12	Assoc. Psychologist - Contracted-FRES	\$0	\$0	\$0		\$0	\$0	-	•••	\$0	•••
442	2143	610	12	General Supplies/Tests/Paper-LCS	\$47	\$255	\$214	\$260	\$260	\$260 General supplies	-	0.00%	\$46	17.95%
443	2149	112	01	BCBA Other Admin Salary-SPED	\$82,212	\$65,000	\$70,000	\$70,000	\$71,575	\$71,575	1,575	2.25%	\$1,575	2.42%
444	2149	211	01	Medical Insurance-SPED	\$23,782	\$22,741	\$21,950	\$22,872	\$21,475	\$21,475 Confirmed 2.5% rate increase	(1,397)	-6.11%	-\$475	-2.09%
445	2149	212	01	Dental Insurance- SPED	\$1,087	\$1,631	\$0	\$1,493	\$1	\$1 Based on 10/1 Enrollment (0)	(1,492)	-99.93%	\$1	0.06%
446	2149	213	01	Life Insuracne- BCBA	\$120	\$139	\$50	\$56	\$55	\$55	(1)	-1.79%	\$6	3.96%
447	2149	214	01	Disability- BCBA	\$147	\$178	\$99	\$148	\$100	\$100	(48)	-32.43%	\$1	0.39%
448	2149	220	01	Social security - BCBA	\$6,069	\$4,980	\$5,060	\$5,320	\$5,490	\$5,490	170	3.20%	\$430	8.63%
449	2149	231	01	Employee retirement- BCBA	\$8,432	\$7,004	\$7,819	\$14,714	\$10,065	\$10,065 Equals .1406 times salary for those working more than 30 hrs. /wk.	(4,649)	-31.60%	\$2,246	32.07%
450	2149	250	01	Unemployment - SPED	\$0	\$68	\$134	\$0	\$240	\$240	240	#DIV/0!	\$106	155.60%
451	2149	260	01	Workers' Compensation-SPED	\$224	\$371	\$225	\$360	\$195	\$195 ABA/RBT Rise staff	(165)	-45.83%	-\$30	-8.11%
										4 ABA/RBT Therapists for Rise Program; Draft 2 adjustment due to staff				
										allocation corrections; Draft 3 adjustment to reflect recent RBT certification;				
452	2149	114	02	ABA Therapist-MS	\$99,216	\$102,629	\$84,241	\$79,690	\$148,375	\$148,375 D5 budgets for full contract (176+1) and correct ABA:RBT wage adjustments	68,685	86.19%	\$64,134	62.49%
AE2										Based on 10/2021 accurate staffing and 2.5% rate rate increase; D5 adjustment				
453	2149	211	02	Medical Insurance- MS	\$10,613	\$10,135	\$6,264	\$15,529	\$24,470	\$24,470 to correct SS Health Insurance stipend	8,941	57.58%	\$18,206	179.64%
454	2149	212	02	Dental Insurance- MS	\$633	\$633	\$261	\$470	\$1,495	\$1,495 Based on 10/2021 accurate staffing and 2.5% rate rate increase	1,025	218.09%	\$1,234	194.90%
455	2149	213	02	Life Insurance- MS	\$131	\$181	\$103	\$87	\$200	\$200 ABA/RBT Rise staff	113	128.62%	\$97	53.82%
456	2149	214	02	Disability Insurance- MS	\$156	\$232	\$117	\$171	\$210	\$210 ABA/RBT Rise staff	39	22.81%	\$93	40.18%
										Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to			1	
										reflect recent RBT certification; D5 correction due to contract days. Correct				
457	2149	220	02	Social Security- MS	\$10	\$7,851	\$6,560	\$4,269	\$11,505	\$11,505 ABA:RBT wages, and SS Health Insurance stipend	7,236	169.50%	\$4,945	62.98%
										Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to			ĺ	
										reflect recent RBT certification; D5 corrects correct ABA:RBT wages and is				
458	2149	231	02	Employee Retirement -MS	\$10,256	\$11,464	\$8,523	\$11,204	\$20,860	\$20,860 also a result of contract review	9,656	86.18%	\$12,337	107.61%
459	2149	250	02	Unemployment - MS	\$0	\$135	\$181	\$262	\$465	\$465 Draft 3 adjustment to reflect recent RBT certification	203	77.48%	\$284	210.53%
460	2149	260	02	Workers' Compensation-MS	\$309	\$482	\$273	\$256	\$400	\$400 Draft 3 adjustment to reflect recent RBT certification	144	56.25%	\$127	26.44%
461	2149	580	02	Travel/Conference - MS	\$150	\$500	\$255	\$500	\$500	\$500 Required PD for Recertification	-	0.00%	\$245	49.00%
	2149	610	02	General Supplies - MS	\$473	\$1,250	\$1,157	\$1,000	\$1,000	\$1,000 General supplies	-	0.00%	-\$157	-12.54%
						•	•	,	,	1 ABA/RBT Therapists for Rise Program; Draft 2 adjustment due to staff				
										allocation corrections; Draft 3 adjustment to reflect recent RBT certification;			Í	
463	2149	114	03	ABA Therapist- HS	\$0	\$0	\$0	\$56,175	\$34,875	\$34,875 D5 budgets for full contract (176+1) and correct ABA:RBT wage adjustments	(21,300)	-37.92%	\$34,875	
464	2149	211	03	Medical Insurance HS	\$0	\$0		·	\$15,905	\$15,905 Based on 10/2021 accurate staffing and 2.5% rate rate increase	(942)	-5.59%	\$15,905	
465	2149	212	03	Dental Insurance- HS	\$0	\$0	\$0	\$1,281	\$870	\$870 Based on 10/2021 accurate staffing and 2.5% rate rate increase	(411)	-32.08%	\$870	
466	2149	213	03	Life Insurance- HS	\$0	\$0	\$0		\$50	\$50 ABA/RBT Rise staff	(12)	-18.78%	\$50	
467	2149	214	03	Disability Insurance- HS	\$0	\$0	\$0	\$131	\$110	\$110 ABA/RBT Rise staff	(21)	-16.03%	\$110	
										Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to	, ,			
										reflect recent RBT certification; D5 correction due to contract days and correc	t		ļ	
468	2149	220	03	Social security- HS- ABA	\$7,670	\$378	\$0	\$6,056	\$2,670	\$2,670 ABT:RBT wages	(3,386)	-55.91%	\$2,670	705.45%
					. ,.		, ,	, . , .	. ,	Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to	(2,22)			
469	2149	231	03	Employee Retirement -HS/ABA	\$0	\$0	\$0	\$7,898	\$4,900	\$4,900 reflect recent RBT certification; D5 corrections ABA:RBT certifications	(2,998)	-37.96%	\$4,900	
470		250	03	Unemployment-HS	\$0	\$0		·	\$120	\$120 Draft 3 adjustment to reflect recent RBT certification	120		\$120	
471		260	03	Worker's Compensation-HS	\$0	\$0			\$105	\$105 Draft 3 adjustment to reflect recent RBT certification	105	•••	\$105	
472		580	03	Travel/Conference - HS	\$0	\$500			\$500	\$500 Required PD for Recertification	-	0.00%	\$86	17.20%
			-		7.7	+	Ŧ•	7	4	11 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 6 positions);			, , , ,	
										Draft 3 adjustment to reflect recent RBT certifications; D5 budgets for full			!	
473	2149	114	11	ABA Therapists-FRES	\$189,162	\$195,003	\$191,990	\$256,495	\$403,875	\$403,875 contract (176+1) and correct ABA:RBT wage adjustments	147,380	57.46%	\$211,885	108.66%
474		211	11	Medical Insurance-FRES	\$51,651	\$71,456	\$66,573	\$65,917	\$104,295	\$104,295 Confirmed 2.5% rate rate increase; D5 corrects SS Health Insurance stipend	38,378	58.22%		52.79%
475		212	11	Dental Insurance- FRES	\$3,380	\$4,248		\$5,371	\$9,935	\$9,935 Confirmed 2.5% rate rate increase	4,564	84.97%		135.10%
476		213	11	Life Insurance- FRES	\$162	\$347	\$194	*	\$400	\$400 ABA/RBT Rise staff	153	61.73%		59.46%
477		214	11	Disability Insurance- FRES	\$244	\$441	\$344		\$800	\$800 ABA/RBT Rise staff	280	53.75%	\$456	103.32%
		+		•	4= .4	¥ · * •	7514	7020	7330	Draft 3 adjustment to reflect recent RBT certification; D5 correction due to		20.1370	7.03	110.0270
478	2149	220	11	Social security - FRES-ABA	\$14,044	\$14,918	\$13,789	\$19,494	\$30,975	\$30,975 contracvt days, Health Insurance stipend, and ABA:RBT wages	11,481	58.90%	\$17,186	115.20%
	2.40				71-1,0-7-	↓1 -1, 010	Ţ.0,133	7.0,-04	400,0.0	Draft 3 adjustment to reflect recent RBT certification; D5 corrections made	11,401	2010070	\$11,100	
479	2149	231	11	Employee Retirement - FRES	\$20,873	\$21,782	\$21,436	\$36,063	\$56,785	\$56,785 after contract review	20,722	57.46%	\$35,349	162.29%
	14 2149	250	11	Unemployment - FRES	\$20,873	\$406	•	·	\$1,295	\$1,295 Draft 3 adjustment to reflect recent RBT certification	449	53.07%		214.13%
481		260	11	Workers' Compensation-FRES	\$490	\$873			\$1,295	\$1,115 Draft 3 adjustment to reflect recent RBT certification	291	35.32%	\$520	59.58%
482		580	11	Travel/Conference - FRES	\$490 \$862	\$673 \$1,500		\$1,500	\$1,115	\$1,500 Required PD for Recertification		0.00%	\$376	25.07%
				General Supplies - FRES			•				-			
483	2149	610	11	General Supplies - FRES	\$344	\$1,250	\$801	\$1,500	\$1,500	\$1,500 General supplies	-	0.00%	\$699	55.89%

								Changes from	n Draft #6 are highlight	ted in Yellow				
											Comparing FY	/23 Draft 7 to	Comparing FY	
			_	Description	E V00 4 4 1			T V 00 T 1 4	TV 00 P 1/40	TV 00 P (1/17 NOTES	FY 22 B		FY 21 A	
	FUNCTIO	N OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7 NOTES		% Difference	\$ Difference	% Difference
										1 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 1 position); Draft				1
484										3 adjustment due to recent RBT certification; D5 budgets for full contract				(
0-	4 2149	114	12	ABA Therapist-LCS	\$184,118	\$207,721	\$206,314	\$84,789	\$27,895	\$27,895 (186+1) and corrects ABA:RBT wages	(56,894)	-67.10%	-\$178,419	
485 0	4 2149	211	12	Medical Insurance-LCS	\$37,755	\$52,985	\$36,702	\$16,847	\$2,000	\$2,000 Based on 10/1 Enrollment (1 health insurance buyback stipend)	(14,847)	-88.13%	-\$34,702	-65.49%
486 0	4 2149	212	12	Dental Insurance- LCS	\$4,463	\$4,810	\$4,905	\$3,351	\$1	\$1 Based on current enrollment (0)	(3,350)	-99.97%	-\$4,904	-101.95%
487 0	4 2149	213	12	Life Insurance-LCS	\$147	\$367	\$233	\$54	\$50	\$50 ABA/RBT Rise staff	(4)	-7.41%	-\$183	-49.84%
488 0	4 2149	214	12	Disability Insurance- LCS	\$170	\$469	\$323	\$106	\$75	\$75 ABA/RBT Rise staff	(31)	-28.94%	-\$248	-52.89%
400										Draft 3 adjustment to reflect recent RBT certification; D5 result of contract				
489	4 2149	220	12	Social Security- ABA- LCS	\$13,709	\$15,891	\$15,332	\$6,444	\$2,210	\$2,210 days and correct ABA:RBT wage allocations	(4,234)	-65.70%	-\$13,122	-82.58%
										Draft 3 adjustment to reflect recent RBT certification; D5 result of contract				
490	4 2149	231	12	Employee Retirement - LCS	\$11,712	\$21,251	\$23,168	\$11,921	\$3,925	\$3,925 days and correct ABA:RBT wage allocations	(7,996)	-67.07%	-\$19,243	-90.55%
491 0	4 2149	250	12	Unemployment - LCS	\$0	\$406	\$545	\$279	\$95	\$95 Draft 3 adjustment to reflect recent RBT certification	(184)	-65.95%	-\$450	-110.74%
492 0	4 2149	260	12	Workers' Compensation-LCS	\$354	\$975	\$664	\$273	\$85	\$85 Draft 3 adjustment to reflect recent RBT certification	(188)	-68.86%	-\$579	-59.35%
493 0	4 2149	580	12	Travel/Conference - LCS	\$299	\$750	\$50	\$750	\$750	\$750 Required PD for Recertification	- 1	0.00%	\$700	
494 0	4 2149	610	12	General Supplies - LCS	\$279	\$1,500	\$1,073		\$1,500	\$1,500 General supplies	-	0.00%	\$427	
495 0	4 2152	321	02	S/L Pathologist - Contracted Servic	\$24,957	\$19,500	\$19,474	\$19,890	\$20,387	\$20,387 Contracted services for Special Needs students	497	2.50%	\$913	
496 0	4 2152	321	03	S/L Pathologist - Cont. ServicE- HS	\$9,014	\$12,500	\$15,487	\$12,750	\$13,069	\$13,069 Contracted services for Special Needs students	319	2.50%	-\$2,418	
497 0		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%		2.81%
498 0	4 2152	610	11	S/L Path Gen! Supplies/Paper-FRES				\$1,000				0.00%	\$332	
	4 2152	641	11	S/L Path Books & Print Media - FRES	\$103 \$0	\$1,000 \$750	\$668 \$495		\$1,000 \$750	\$1,000 General supplies	-	0.00%	\$332 \$255	
499 0	4 2152 4 2152		11	S/L Pathologist - Contracted Servic		\$750 \$19.500	\$495 \$19.482	\$750 \$19.890	\$750 \$20.387	\$750 General supplies \$20,387 Contracted services for Special Needs students	497	2.50%	\$255 \$905	
500 0		321			\$21,816	\$19,500	\$19,482	\$19,890	\$20,387	·				
501 0	4 2152	610	12	S/L Path Genl Supplies/Paper-LCS	\$102	\$750	\$490	\$750	\$750	\$750 General supplies	-	0.00%	1	
502 0	4 2153	323	02	Audiological Testing Services-MS	\$250	\$375	\$0	\$375	\$375	\$375 Contracted services for Special Needs students	-	0.00%	\$375	
503 0	4 2153	323	03	Audiological Testing Services-HS	\$250	\$375	\$0		\$375	\$375 Contracted services for Special Needs students	-	0.00%	\$375	
504 0	4 2153	323	11	Audiological Testing Services-FRES	\$500	\$500	\$0	\$500	\$500	\$500 Contracted services for Special Needs students	-	0.00%	\$500	
505 0	4 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%		
506 O	4 2162	323	11	P.T. Services Contracted-FRES	\$4,486	\$5,500	\$5,412	\$5,610	\$5,750	\$5,750 Contracted services for Special Needs students	140	2.50%	\$338	
507 0	4 2162	323	12	P.T. Services Contracted-LCS	\$4,116	\$7,500	\$6,120	\$7,650	\$7,841	\$7,841 Contracted services for Special Needs students	191	2.50%	\$1,722	22.95%
508 0	4 2163	321	02	O.T. Services Contracted-MS	\$12,218	\$15,000	\$14,996	\$15,300	\$15,683	\$15,683 Contracted services for Special Needs students	383	2.50%	\$687	4.58%
509 0	4 2163	321	11	O.T. Services Contracted-FRES	\$36,247	\$43,000	\$42,938	\$43,860	\$44,957	\$44,957 Contracted services for Special Needs students	1,097	2.50%	\$2,019	4.70%
510 0	4 2163	321	12	O.T. Services Contracted-LCS	\$15,249	\$17,500	\$17,497	\$17,850	\$18,296	\$18,296 Contracted services for Special Needs students	446	2.50%	\$799	4.56%
511 0	4 2190	321	02	Reading Spec Cont. Svs-MS	\$12,568	\$15,500	\$18,157	\$15,810	\$16,205	\$16,205 Contracted services for Special Needs students	395	2.50%	-\$1,952	-12.59%
512 0	4 2190	323	02	Other Student Support Services-MS	\$2,981	\$3,000	\$3,212	\$3,000	\$3,000	\$3,000 Funds for outside evaulations done at the request of parents	-	0.00%	-\$212	-7.06%
513 0	4 2190	321	03	Reading Spec Cont. Svs-HS	\$13,802	\$23,000	\$23,407	\$23,460	\$24,047	\$24,047 Contracted services for Special Needs students	587	2.50%	\$640	2.78%
514 0	4 2190	323	03	Other Student Support Services-HS	\$1,498	\$1,500	\$1,495	\$1,500	\$1,500	\$1,500 Funds for outside evaulations done at the request of parents	-	0.00%	\$5	0.31%
515 0	4 2190	321	11	Reading Spec Cont. Svs-FRES	\$15,756	\$17,500	\$16,498	\$17,850	\$18,296	\$18,296 Contracted services for Special Needs students	446	2.50%	\$1,798	10.279
516 0	4 2190	323	11	Other Student Support Services-FRES	\$2,536	\$2,500	\$2,636	\$2,500	\$2,500	\$2,500 Funds for outside evaulations done at the request of parents	-	0.00%	-\$136	-5.43%
517 0	4 2190	323	12	Other Student Support Services-LCS	\$984	\$1,000	\$972	\$1,000	\$1,000	\$1,000 Funds for outside evaulations done at the request of parents	-	0.00%	\$28	2.829
518 0	4 2210	240	02	Tuition Reimbursement-MS	\$1,763	\$4,500	\$4,187	\$4,500	\$4,500	\$4,500 Course reimbursment per WCLTA CBA	-	0.00%	\$313	6.95
519 0	4 2210	290	02	Staff Development-teachers-MS	\$1,509	\$5,625	\$613	\$5,625	\$5,625	\$5,625 Per Collective Bargaining Agreement	-	0.00%	4	
520 0	4 2210	321	02	Alt 4 Certification - Contracted Svc. MS	\$450	\$0	\$0	\$450	\$450	\$450 Fee for mentor for Alternative Teaching Cetificate	-	0.00%	\$450	
521 0		240	03	Tuition Reimbursement-HS	\$2,161	\$5.500	\$5,118		\$5,500	\$5,500 Course reimbursment per WCLTA CBA	-	0.00%		
522 0		290	03	Staff Development-teachers-HS	\$1,890	\$6,875	\$2,430	\$6,875	\$6,875	\$6,875 Per Collective Bargaining Agreement	-	0.00%	\$4,445	
523 0		321	03	Alt 4 Certification - Contracted Svc. HS	\$550	\$0	\$0	\$550	\$550	\$550 Fee for mentor for Alternative Teaching Cetificate	-	0.00%	\$550	
524 0	4 2210	240	11	Tuition Reimbursement-FRES	\$5,592	\$6,000	\$11,207	\$6,000	\$6,000	\$6,000 Course reimbursment per WCLTA CBA	-	0.00%	-\$5,207	
525 0		290	11	Staff Development-teachers-FRES	\$1,493	\$10,000	\$8,104	\$10,000	\$10,000	\$10,000 Per Collective Bargaining Agreement	-	0.00%	\$1,896	
	4 2210	291	11	Staff Development-support-FRES	\$1,493	\$10,000	\$8,104		\$10,000	\$600 Per Collective Bargaining Agreement	-	0.00%	\$600	
526 O				Tuition Reimbursement-LCS						· · · · · · · · · · · · · · · · · · ·	į			
527 0		240	12		\$0 \$330	\$3,000 \$4,200	\$0 \$4.230	\$3,000 \$4,200	\$3,000	\$3,000 Course reimbursment per WCLTA CBA	-	0.00%	\$3,000	
528 0		290	12	Staff Development current LCS	\$329	\$1,200	\$1,239	\$1,200	\$1,200	\$1,200 Per Collective Bargaining Agreement	-	0.00%	-\$39	
529 0	4 2210	291	12	Staff Development-support-LCS	\$419	\$1,000	\$0	\$1,000	\$1,000	\$1,000 Per Collective Bargaining Agreement	-	0.00%	\$1,000	100.009
530	_		_			4	_			Was previously budgeted as a contract service. Now position is an employee at	i			
U-		110	01	Curriculum Coordinator Salaries	\$71,442	\$35,721	\$1,063	\$0	\$71,750	\$71,750 30 hours/week	71,750		\$70,688	
531 0		211	01	Medical Insurance - Curr. Coord.	\$2,000	\$1,000	\$0	\$0	\$0	\$0 No additional benefits per contract	-		\$0	
532 0	4 2212	212	01	Dental Insurance-Curr.Coord	\$955	\$453	\$0		\$0	\$0 No additional benefits per contract	-		\$0	
533 0	4 2212	213	01	Life Insurance-Curr. Cord.	\$79	\$63	\$0		\$0	\$0 No additional benefits per contract	-		\$0	
534 0	4 2212	214	01	Disability Insurance- Curr. Coor	\$94	\$81	\$0	\$0	\$0	\$0 No additional benefits per contract	-		\$0	0.00
535					T					Was previously budgeted as a contract service. Now position is an employee at				
535	4 2212	220	01	Social Security Curriculum Coordinator	\$5,673	\$2,733	\$81	\$0	\$5,490	\$5,490 30 hours/week	5,490		\$5,409	197.90
F00										Was previously budgeted as a contract service. Now position is an employee at				
536 O	4 2212	250	01	Unemployment- Curr. Coord	\$445	\$68	\$0	\$0	\$235	\$235 30 hours/week	235		\$235	345.59
										Was previously budgeted as a contract service. Now position is an employee at				
537	4 2212	260	01	Workers Comp. Curriculum Coord	\$0	\$168	\$0	\$0	\$195	\$195 30 hours/week	195		\$195	116.07
538 0		290	01	Curriculum Coord Professional Development	\$0	\$1,500	\$0	,	\$1,500	\$1,500 Ed Leadership coursework to become NH License as Curriculum Coordinator	1,500		\$1,500	
539 0		321	01	Curriculum Coordinator Cont Svc.	\$0	\$0	\$0		\$1	\$1 Curriculum Coordinator now an employee of the District	(69,999)	-100.00%	\$1	
540 0		580	01	Travel/Conferences - Curriculum Coo	\$0	\$1,500	\$0		\$1,500	\$1,500 ASCD Leadership (\$900), Christa McAuliffe Transforming Teaching Technology (0.00%	\$1,500	
541 0		610	01	Curr. Coord. Supplies	\$0	\$250	\$0	·	\$200	\$200 Smore/newsletter subscription (\$79), Flip charts, markers, post-its	(50)		\$200	
J-71 U		0.0	٠.		40	4230	φU	\$230	9200	omeromentation and original transfer of the chartest prostricts	(30)	-20.00 /6	φ200	30.0

FY 23 Budget - Draft #7 for February 1, 2022 School Board/Budget Committee Joint Review Changes from Draft #6 are highlighted in Yellow

												FY 22 E	Budget	FY 21 A	ctual
	FUNCTION	OBJECT	Source	Description	FY20 Actual F	Y 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
542 04	2212	649	01	Curriculum Coord Professional Books	\$928	\$50	\$0	\$300	\$300	\$300	Ed Week Subscription (\$70/year), Responsive Classroom texts	-	0.00%	\$300	600.00%
543 04	2212	810	01	Curriculum Coord Dues and Fees	\$928	\$1,224	\$0	\$1,300	\$1,200	•	NHSAA Fees (\$930), ASCD (\$239)	(100)	-7.69%	\$1,200	98.04%
544 04	2212	290	02	Instr. & Curriculum Development-MS	\$0	\$1,500	\$0	\$0	\$750		3 days worth of work, continued focus on math instruction and strengthening ve	į .		\$750	50.00%
545 04	2212	322	02	Prof. Srvcs. for PDMS	\$1,041	\$2,000	\$0	\$3,000	\$2,000	•	Bill Preble - Restorative Practices / Math instructional practices	(1,000)	-33.33%	\$2,000	100.00%
546 04	2212	649	02	Curriculum Coord Professional Books	\$0	\$0	\$0	\$0	\$300		Book Study groups	300	46.679/	\$300	446 679/
547 04	2212	290	03 03	Instr. & Curriculum Development-HS Prof. Services for PD - HS	\$445 \$150	\$1,500	\$0 \$0	\$1,500	\$1,750	•	7 days worth of work, continued focus on math instruction and strengthening ve		16.67% -33.33%	\$1,750	116.67% 200.00%
548 04 549 04	2212	322 649	03	Curriculum Coord Professional Books	\$150	\$1,000 \$0	\$0	\$3,000 \$0	\$2,000 \$300	•	Bill Preble - Restorative Practices / Math instructional practices Book Study groups	(1,000) 300		\$2,000 \$300	
550 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%	\$562	 37.43%
551 04	2212	322	11	Prof. Services for PD - FRES	\$133	\$6,000	\$3,500	\$3,000	\$10,000	•	Numbers (\$10,000) *Removed \$4,000 for Responsive Classroom Facilitators	7,000	233.33%	\$6,500	108.33%
552 04	2212	999	11	Leadership Team	\$0	\$0	\$0	\$0	\$0	•	D4: Funding moved to 1410-112-11 (Line 268)	-		\$0	
553 04	2212	290	12	Instr. & Curriculum Development-LCS	\$52	\$500	\$0	\$500	\$750	\$750	3 days worth of work, with a math specific focus	250	50.00%	\$750	150.00%
554 04	2212	322	12	Prof. Services for PD - LCS	\$0	\$2,000	\$0	\$2,000	\$2,000	\$2,000	Numbers, Book Study Groups	-	0.00%	\$2,000	100.00%
555 04	2222	112	02	Media Generalist & Specialist-MS	\$27,594	\$29,819	\$19,350	\$19,350	\$20,925	\$20,925	.45 FTE Middle School	1,575	8.14%	\$1,575	5.28%
556 04	2222	211	02	Medical Insurance-MS	\$9,952	\$10,983	\$6,097	\$6,079	\$7,160	\$7,160	Confirmed 2.5% rate increase	1,081	17.78%	\$1,063	9.68%
557 04	2222	212	02	Dental Insurance-MS	\$754	\$754	\$325	\$214	\$390	\$390	Confirmed 0% rate increase	176	82.24%	\$65	8.65%
558 04	2222	213	02	Life Insurance-MS	\$35	\$48	\$30	\$24	\$30	\$30		6	23.46%	\$0	0.77%
559 04	2222	214	02	Disability Insurance-MS	\$48	\$62	\$41	\$46	\$45	\$45		(1)	-2.30%	\$4	7.10%
560 04	2222	220	02	Social Security-MS	\$1,890	\$2,279	\$1,396	\$1,471	\$1,600	+ -,	Equals salary times .076	129	8.77%	\$204	8.94%
561 04	2222	232	02	Teacher Retirement-MS	\$6,003	\$5,302 \$75	\$3,444	\$4,971	\$4,400		Equals salary time .2102	(571)	-11.49%	\$956	18.02%
562 04	2222	250	02 02	Unemployment-MS Workers' Compensation-MS	\$0 \$82	\$75 \$136	\$63 \$62	\$73 \$130	\$70 \$60	\$70 \$60		(3)	-4.11% -53.85%	\$7 -\$2	9.75% -1.59%
563 04 564 04	2222	260 430	02	Repairs & Maintenance Services-MS	\$82	\$136 \$0	\$62 \$0	\$130 \$45	\$60 \$45	\$60 \$45	repairs to books as needed	(70)	0.00%	-\$2 \$45	
565 04	2222	610	02	General Supplies/Paper-MS	\$0	\$68	\$67	\$45 \$68	\$45 \$79	• -	book tape, book covers, call number tags	11	16.18%	\$12	 17.29%
303 04		0.0		Constant Supplies, upon me	40	400	40.	400	4.0		Increase is to rebuild selection of books. Also used for newspapers, magazines,		1011070	V.2	17120 /0
566 04	2222	641	02	Books & Other Printed Media-MS	\$825	\$1,000	\$884	\$1,350	\$2,129		and e-books	779	57.70%	\$1,245	124.49%
567 04	2222	649	02	Other Information Resources-MS	\$1,654	\$2,250	\$2,222	\$2,205	\$2,177		Data bases for student research- annual subscription	(28)	-1.27%	-\$45	-2.00%
568 04	2222	650	02 1	Computer Software - MS TECH	\$335	\$342	\$335	\$366	\$355	\$355	Destiny renewal (library)	(11)	-3.01%	\$20	5.80%
569 04	2222	650	02	Computer Software-MS	\$270	\$0	\$0	\$135	\$1	\$1	Library/Noodle Tools	(134)	-99.26%	\$1	
570 04	2222	735	02	Replacement Equipment-MS	\$0	\$900	\$888	\$0	\$0	\$0	N/A	-		-\$888	-98.69%
571 04	2222	810	02	Dues & Fees-MS	\$0	\$65	\$0	\$23	\$23	\$23	State Library Association	-	0.00%	\$23	35.38%
572 04	2222	112	03	Media Generalist & Specialist-HS	\$33,725	\$36,410	\$23,650	\$23,650	\$25,575	\$25,575	.55 FTE High School	1,925	8.14%	\$1,925	5.29%
573 04	2222	211	03	Medical Insurance-HS	\$12,163	\$10,983	\$7,452	\$7,431	\$8,750		Confirmed 2.5% rate increase	1,319	17.75%	\$1,298	11.82%
574 04	2222	212	03	Dental Insurance-HS	\$922	\$922	\$397	\$476	\$480		Confirmed 0% rate increase	4	0.84%	\$83	8.98%
575 04	2222	213	03	Life Insurance-HS	\$43	\$59	\$36	\$27	\$38	\$38		11	42.75%	\$2	2.76%
576 04	2222	214	03	Disability Insurance-HS	\$58	\$76	\$50	\$56	\$52	\$52	Equals salam times 076	(4)	-7.64%	\$2	2.95%
577 04	2222	220 232	03 03	Social Security-HS Teacher Retirement-HS	\$2,310 \$4,911	\$2,786 \$6,481	\$1,707 \$4,210	\$1,797 \$4,067	\$1,955 \$5,375		Equals salary times .076 Equals salary time .2102	158 1,308	8.79% 32.16%	\$248 \$1,165	8.92% 17.98%
578 04 579 04	2222	250	03	Unemployment-HS	\$4,511	\$0,481	\$7,210	\$75	\$3,373	\$3,373	Equals salary time 12 102	1,300	13.33%	\$1,103	10.95%
580 04	2222	260	03	Workers' Compensation-HS	\$101	\$166	\$76	\$160	\$70	\$70		(90)	-56.25%	-\$6	-3.67%
581 04	2222	430	03	Repairs & Maintenance Services-HS	\$0	\$0	\$0	\$55	\$55		repairs to books as needed	-	0.00%	\$55	
582 04	2222	610	03	General Supplies/Paper-HS	\$0	\$83	\$82	\$83	\$96	· ·	book tape, book covers, call number tags	13	15.66%	\$14	16.61%
											Increase is to rebuild selection of books. Also used for newspapers, magazines,				
583 04	2222	641	03	Books & Other Printed Media-HS	\$1,009	\$1,000	\$1,081	\$1,650	\$2,601	\$2,601	and e-books	951	57.64%	\$1,520	152.04%
584 04	2222	649	03	Other Information Resources-HS	\$2,021	\$2,750	\$2,716	\$2,695	\$2,661	\$2,661	Data bases for student research- annual subscription	(34)	-1.26%	-\$55	-1.99%
585 04	2222	650	03 1	Computer Software - HS TECH	\$409	\$418	\$410	\$447	\$430	\$430	Destiny renewal (library)	(17)		\$20	4.87%
586 04	2222	650	03	Computer Software-HS	\$330	\$0	\$0	\$165	\$1		Library/Noodle Tools	(164)	-99.39%	\$1	
587 04	2222	735	03	Replacement Equipment-HS	\$0	\$1,100	\$1,099	\$0	\$1	\$1		1		-\$1,098	-99.80%
588 04	2222	810	03	Dues & Fees-HS	\$0	\$80	\$0	\$27	\$27		State Library Association	-	0.00%	\$27	33.75%
589 04	2222	112	11	Media Generalist & Specialist-FRES	\$43,000	\$44,700	\$44,700	\$44,700	\$48,000	\$48,000		3,300	7.38%	\$3,300	7.38%
590 04	2222	211	11	Medical Insurance-FRES	\$8,285 \$634	\$8,135 \$633	\$8,129	\$8,470	\$7,955 \$565	•	Confirmed 0% rate increase	(515)	-6.08%	-\$174	-2.14% -47.61%
591 04 592 04	2222	212 213	11 11	Dental Insurance-FRES Life Insurance-FRES	\$634 \$57	\$633 \$76	\$866 \$66	\$665 \$54	\$565 \$70	\$565 \$70	Confirmed 0% rate increase	(100) 16	-15.04% 29.63%	-\$301 \$4	-47.61% 5.26%
592 04	2222	214	11	Disability Insurance-FRES	\$60	\$97	\$94	\$106	\$100	\$100		(6)	-5.54%	\$6	6.35%
594 04	2222	220	11	Social Security-FRES	\$3,180	\$3,416	\$3,296	\$3,397	\$3,675		Equals salary times .076	278	8.18%	\$379	11.11%
595 04	2222	232	11	Teacher Retirement-FRES	\$7,654	\$7,956	\$7,957	\$9,396	\$10,090	•	Equals salary time .2102	694	7.39%	\$2,133	26.82%
596 04	2222	250	11	Unemployment-FRES	\$0	\$68	\$91	\$69	\$155	\$155		86	124.64%	\$64	93.88%
597 04	2222	260	11	Workers' Compensation-FRES	\$119	\$202	\$144	\$204	\$135	\$135		(69)	-33.82%	-\$9	-4.34%
598 04	2222	610	11	General Supplies/Paper-FRES	\$252	\$253	\$181	\$243	\$193	\$193	General Supplies for the library	(50)	-20.62%	\$12	4.86%
599 04	2222	641	11	Books & Other Printed Media-FRES	\$1,065	\$1,000	\$891	\$2,000	\$1,500	\$1,500	Newspapers, magazines, books & ebooks	(500)	-25.00%	\$609	60.90%
600 04	2222	649	11	Other Information Resources-FRES	\$116	\$176	\$0	\$176	\$176		Rivistas magazines, time for kids, etc.	-	0.00%	\$176	100.00%
601 04	2222	650		Computer Software - FRES TECH	\$744	\$760	\$745	\$813	\$785		Destiny renewal (library)	(28)		\$40	5.29%
602 04	2311	112	01	School Board Clerk - SAU	\$2,759	\$2,750	\$3,814	\$2,785	\$2,785	\$2,785		-	0.00%	-\$1,029	-37.40%
603 04	2311	120	01	School Board Mem/ District Clerk - SAU	\$200	\$1,900	\$500	\$1,900	\$1,900	•	School Board Stipend \$100 each and School District \$1,000	-	0.00%	\$1,400	73.68%
604 04	2311	220	01	Social Security - SAU	\$227	\$356 \$440	\$329	\$356	\$355		Equals salary times .076	(1)		\$26	7.27%
605 04	2311	231	01 01	Employee Retirement - SAU Unemployment Compensation	\$311 \$0	\$419	\$426	\$0 \$22	\$390 \$5	\$390 \$5		390	 -77 27%	-\$36	-8.58% 3.23%
606 04	2311	250	UT	Unemployment Compensation	\$0	\$22	\$4	\$22	\$5	\$5		(17)	-77.27%	\$1	3.23%

								Changes from I	Draft #6 are highlight	ed in Tellow				
											Comparing FY	23 Draft 7 to	Comparing FY2	23 Draft 7 to
											FY 22 B		FY 21 A	
	FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7 NOTES	\$ Difference	% Difference	\$ Difference	% Difference
607 04	2311	260	01	Workers' Compensation	\$9	\$22	\$14	\$22	\$15	\$15	(7)	-31.82%	\$1	6.68%
608 04	2313	120	01	School District Treasurer - SAU	\$3,724	\$3,500	\$1,862	\$3,500	\$3,500	\$3,500	-	0.00%	\$1,638	46.80%
609 04	2313	220	01	Social Security - SAU	\$284	\$268	\$142	\$266	\$265	\$265 Equals salary times .076	(1)	-0.38%	\$123	45.73%
610 04	2313	250	01	Unemployment Compensation	\$0	\$17	\$6	\$17	\$15	\$15	(2)	-11.76%	\$9	53.24%
611 04	2313	260	01	Workers' Compensation	\$3	\$16	\$6	\$16	\$15	\$15	(1)	-6.25%	\$9	56.31%
612 04	2313	580	01	Travel/Conf Treasurer	\$0	\$400	\$0	\$400	\$100	\$100	(300)	-75.00%	\$100	25.00%
613 04	2313	810	01	School District Treasurer - Dues an	\$35	\$50	\$35	\$50	\$50	\$50	-	0.00%	\$15	30.00%
614 04	2314	120	01	Moderators Ballot Clerks - SAU	\$600	\$0	\$0	\$300	\$300	\$300	 	0.00%	\$300	
615 04	2319	319	01	Supervisors/Town	\$1	\$1	\$0	\$1	\$1	\$1		0.00%	\$1	100.00%
	2319	330	01	Professional Serivces- Staff Mgt	\$0	\$0	\$0	\$0	\$1	\$1			\$1	
616 04											1			4.700/
617 04	2319	534	01	School Board Postage	\$324	\$525	\$525	\$550	\$550	\$550		0.00%	\$25	4.76%
618 04	2319	540	01	School Board Advertising	\$419	\$1,000	\$342	\$1,000	\$600	\$600 Required notices and kindergarten registration notices	(400)	-40.00%	\$258	25.85%
619 04	2319	550	01	School Board Printing and Binding	\$618	\$800	\$735	\$850	\$850	\$850 Printing of District's Annual Report	-	0.00%	\$115	14.38%
620 04	2319	610	01	School Board General Supplies/Paper	\$120	\$200	\$72	\$225	\$150	\$150 Adequate supply thanks to Label Art donation	(75)	-33.33%	\$78	39.23%
621 04	2319	810	01	School Board Dues and Fees	\$3,195	\$3,500	\$3,195	\$3,500	\$3,300	\$3,300 NHSBA membership and policy sub	(200)	-5.71%	\$105	2.99%
622 04	2319	890	01	School Board Miscellaneous	\$1,211	\$1,600	\$1,828	\$1,700	\$1,700	\$1,700	-	0.00%	-\$128	-7.98%
623 04	2321	112	01	Superintendent Svs-SAU	\$167,773	\$167,773	\$192,496	\$172,128	\$173,485	\$173,485 Superintendent and Executive Assistant	1,357	0.79%	-\$19,011	-11.33%
624 04	2321	211	01	Medical Insurance-SAU	\$18,269	\$18,269	\$18,259	\$18,941	\$4,000	\$4,000 Based on 10/1 Enrollment (2 health insurance buyback stipends)	(14,941)	-78.88%	-\$14,259	-78.05%
625 04	2321	212	01	Dental Insurance-SAU	\$1,910	\$1,910	\$1,733	\$1,733	\$870	\$870 Based on 10/1 Enrollment (1 dental plan)	(863)	-49.79%	-\$863	-45.17%
626 04	2321	213	01	Life Insurance-SAU	\$201	\$296	\$180	\$162	\$185	\$185	23	14.20%	\$5	1.55%
627 04	2321	214	01	Disability Insurance-SAU	\$276	\$379	\$320	\$386	\$350	\$350	(36)	-9.33%	\$30	8.02%
628 04	2321	220	01	Social Security-SAU	\$12,763	\$12,835	\$14,663	\$13,082	\$13,580	\$13,580	498	3.81%	-\$1,083	-8.43%
629 04	2321	231	01	Employee Retirement-SAU	\$18,740	\$18,740	\$22,075	\$24,201	\$32,645	\$32,645	8,444	34.89%	\$10,570	56.40%
630 04	2321	250	01	Unemployment-SAU	\$10,740	\$135	\$243	\$15	\$575	\$575	560	3733.33%	\$332	245.62%
631 04	2321	260	01	Workers' Compensation-SAU	\$504	\$787	\$614	\$790	\$500	\$500	(290)	-36.71%	-\$114	-14.42%
			01	Professional Dev - Tuition-SAU	\$1,995	\$2,000	\$3,990	\$3,000		\$2,800	` '	-6.67%		-59.50%
632 04	2321	290			•	-			\$2,800		(200)		-\$1,190	
633 04	2321	330	01	Professional Services (Legal)-SAU	\$19,979	\$15,000	\$17,929	\$15,000	\$15,000	\$15,000 Legal counsel		0.00%	-\$2,929	-19.52%
634 04	2321	534	01	Postage-SAU	\$73	\$1,000	\$950	\$300	\$1,000	\$1,000 Increase based on FY 21 Actual	700	233.33%	\$50	5.00%
635 04	2321	540	01	Ads & Notices-SAU	\$2,842	\$4,000	\$1,276	\$4,000	\$3,700	\$3,700 Depends on if we advertise for vacancies etc. plus cost of Edjobs and Schoolspr	` '	-7.50%	\$2,424	60.61%
636 04	2321	550	01	Printing-SAU	\$110	\$225	\$0	\$142	\$110	\$110	(32)	-22.54%	\$110	48.89%
637 04	2321	580	01	Travel & Conferences - SAU	\$94	\$0	\$0	\$1,500	\$1,200	\$1,200	(300)	-20.00%	\$1,200	
638 04	2321	610	01	General Supplies-SAU	\$1,016	\$1,400	\$229	\$1,500	\$1,200	\$1,200 General Supplies	(300)	-20.00%	\$971	69.35%
639 04	2321	650	01	Computer Software-SAU	\$1,976	\$3,000	\$1,556	\$3,100	\$1	\$1	(3,099)	-99.97%	-\$1,555	-51.83%
										Microsoft Licensing \$100				
										Meraki Licensing. Eligible for 60% E-Rate Reimbursement. Line item has been	ļ			
640 04	2321	650	01	T Computer Software-SAU TECH	\$5,545	\$7,112	\$15,249	\$8,898		budgeted at 40% of cost with an estimated 25% increase		j		
										Blackboard Website CMS & hosting \$1,600		1		
									\$8,250	\$8,250 Blackboard Website Template Library \$1,050	(648)	-7.28%	-\$6,999	-98.41%
									. ,	SW, NHSAA (goes by salary x 1.3%, plus wants to add ASCD \$40, also \$100				
641	2321	810	01	Dues and Fees-SAU	\$1,607	\$2,000	\$1,637	\$2,100	\$1,724	\$1,724 buffer for increase in costs	(376)	-17.90%	\$87	4.37%
642 04	2321	890	01	Miscellaneous-SAU	\$1,449	\$2,600	\$853	\$2,700	\$2,700	\$2,700	(0.0)	0.00%	\$1,847	71.05%
643 04	2332	112	01	Administration Wages-SPED	\$135.896	\$121.920	\$127.499	\$126,410	\$133,510	\$133,510 Director of Student Support Svc. and Admin. Assistant	7,100	5.62%	•	4.93%
643 04	2332	112	0.	Auministration Wages-SPED	\$135,090	\$121,920	\$127,499	\$120,410	\$133,510		7,100	5.02 /6/	\$6,011	4.93 //
644	0000	044	0.4	Medical Insurance CDED	60= =46	666.66	600.05-	664.075	A4= 00-	Confirmed 2.5% rate increase (change from D3 based on new enrollment	(0.05 -	00.045	60.04-	0= 000
04	2332	211	01	Medical Insurance-SPED	\$27,740	\$23,966	\$23,950	\$24,872	\$17,905	\$17,905 changes)	(6,967)	-28.01%	-\$6,045	-25.22%
645										Confirmed 0% rate increase (change from D3 based on new enrollment				
04	2332	212	01	Dental Insurance-SPED	\$3,308	\$3,309	\$2,987	\$3,076	\$2,365	\$2,365 changes)	(711)	-23.12%	-\$622	-18.79%
646 04	2332	213	01	Life Insurance-SPED	\$160	\$215	\$147	\$131	\$150	\$150	19	14.50%	\$3	1.53%
647 04	2332	214	01	Disability Insurance-SPED	\$200	\$275	\$233	\$285	\$240	\$240	(45)	-15.79%	\$7	2.45%
648 04	2332	220	01	Social Security-SPED	\$10,068	\$9,327	\$9,383	\$9,607	\$10,365	\$10,365	758	7.89%	\$982	10.53%
649 04	2332	231	01	Employee Retirement-SPED	\$3,608	\$3,565	\$3,787	\$4,613	\$4,870	\$4,870 Equals salary time .1406	257	5.57%	\$1,083	30.39%
650 04	2332	232	01	Teacher Retirement	\$17,588	\$16,020	\$16,661	\$19,675	\$20,820	\$20,820 Equals salary time .2102	1,145	5.82%	\$4,159	25.96%
651 04	2332	250	01	Unemployment-SPED	\$0	\$135	\$162	\$137	\$440	\$440	303	221.17%	\$278	206.15%
652 04	2332	260	01	Workers' Compensation-SPED	\$415	\$572	\$416	\$580	\$400	\$400	(180)	-31.03%	-\$16	-2.87%
653 04	2332	290	01	Professional Development-SPED	\$1,015	\$1,500	\$0	\$0	\$2,000	\$2,000 Case Managers PD	2,000		\$2,000	133.33%
654 04	2332	330	01	Professional Services (Legal)-SPED	\$0	\$1,000	\$9,484	\$1,000	\$5,000	\$5,000 Legal proceeding/Legal Counsel	4,000	400.00%	-\$4,484	-448.37%
655 04	2332	534	01	Postage-SPED	\$326	\$500	\$250	\$500	\$500	\$500 SAU postage allocation	-	0.00%	\$250	50.00%
	2332	540	01	Advertising-SPED	\$500	\$500 \$500	\$250 \$431	\$330	\$431	\$431	101	30.61%	\$250	0.07%
000				Travel/Conferences - SPED Admin		-								
657 04	2332	580	01		\$493	\$2,000	\$1,586	\$2,000	\$2,000	\$2,000 Director of Student Support Svc. PD	-	0.00%	\$414	20.71%
658 04	2332	610	01	General Supplies/Paper-SPED	\$484	\$500	\$489	\$500	\$500	\$500 Sped Office	-	0.00%	\$11	2.26%
659 04	2332	810	01	Dues and Fees-SPED	\$150	\$200	\$150	\$200	\$200	\$200 NH SPED Directors	-	0.00%	\$50	25.00%
660 04	2410	290	01	Professional Dev - School Admin	\$0	\$4,500	\$2,940	\$4,500	\$4,500	\$4,500	-	0.00%	\$1,560	34.67%
661		[T	T			1 Principal, 1 Asst. Principal (45% allocation) ESTIMATE; Not based on				
661	2410	113	02	Principal Salaries-MS	\$80,943	\$77,794	\$85,290	\$79,200	\$76,500	\$76,500 contract; Draft 3 adjustment reflects current contracts	(2,700)	-3.41%	-\$8,790	-11.30%
662 04	2410	211	02	Principal Medical- MS	\$10,221	\$9,135	\$8,616	\$8,523	\$16,820	\$16,820 Estimate 2.5% rate increase based on 10/1 Enrollment	8,297	97.35%	\$8,204	89.80%
663 04	2410	212	02	Dental Insurance-MS	\$438	\$438	\$390	\$390	\$1,065	\$1,065 Estimate 0% rate increase based on 10/1 Enrollment	675	173.08%	\$675	154.16%
664 04	2410	213	02	Life Insurance-MS	\$70	\$143	\$97	\$87	\$100	\$100	13	14.31%	\$3	1.87%
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FY 23 Budget - Draft #7 for February 1, 2022 School Board/Budget Committee Joint Review Changes from Draft #6 are highlighted in Yellow

											FY 22 B		Comparing FY	
	FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7 NOTES			\$ Difference	
665 04	2410	214	02	Disability Insurance-MS	\$85	\$183	\$149	\$1,183	\$155	\$155	(1,028)	-86.90%	\$6	3.34%
666 04	2410	220	02	Social Security-MS	\$6,321	\$5,961	\$6,528	\$7,323	\$5,855	\$5,855 Draft 3 adjustment refelcts current contracts	(1,468)	-20.05%	-\$673	-11.30%
667 04	2410	232	02	Teacher Retirement-MS	\$14,408	\$13,847	\$14,097	\$20,253	\$16,075	\$16,075 Draft 3 adjustment refelcts current contracts	(4,178)	-20.63%	\$1,978	14.28%
668 04	2410	250	02	Unemployment-MS	\$0	\$135	\$140	\$145	\$260	\$260 Draft 3 adjustment refelcts current contracts	115	79.31%	\$120	
669 04	2410	260	02	Workers' Compensation-MS	\$249	\$380	\$256	\$380	\$215	\$215 Draft 3 adjustment refelcts current contracts	(165)	-43.42%	-\$41	-10.74%
	2410	534	02	Postage-MS	\$963	\$1,350	\$1,100	\$960	\$960	\$960 Report cards, student records	(103)	0.00%	-\$140	-10.74 %
670 04				Printing-MS		-	-		*	\$381 Envelopes, cards, attendance tags			'	
671 04	2410	550	02		\$239	\$450	\$410	\$381	\$381		-	0.00%	-\$29	-6.40%
672 04	2410	580	02	Travel/Conferences-MS	\$1,322	\$4,613	\$112	\$2,700	\$2,700	\$2,700 PD for Principals	-	0.00%	\$2,588	56.10%
673 04	2410	610	02	General Supplies/Paper-MS	\$332	\$1,928	\$1,093	\$1,890	\$1,901	\$1,901 WB Mason, batteries, calendars, boxes, front office supplies	11	0.58%	\$808	41.93%
										Google Suite for Education (pro-rated portion of 8 licenses @ \$43/ea)				
674										PowerSchool Report Card Plug in (estimated 5% increase)				ĺ
04	2410	650		Computer Software - MS TECH	\$2,449	\$3,718	\$1,895	\$3,316	\$6,770	\$6,770 PowerSchool license \$1,931	3,454	104.16%	\$4,875	131.12%
675 04	2410	810	02	Fees & Dues-MS	\$2,322	\$1,000	\$2,104	\$2,944	\$2,944	\$2,944	-	0.00%		
676 04	2410	890	02	Reg Ed - Misc MS	\$0	\$225	\$104	\$225	\$475	\$475	250	111.11%	\$371	165.04%
677 04	2410	113	03	Principal Salaries-HS	\$98,958	\$95,081	\$104,244	\$96,800	\$92,750	\$92,750	(4,050)	-4.18%	-\$11,494	-12.09%
678 04	2410	211	03	Principal Medical-HS	\$10,048	\$9,135	\$10,042	\$10,418	\$20,560	\$20,560 Estimate 2.5% rate increase based on 10/1 Enrollment	10,142	97.35%	\$10,518	115.14%
679 04	2410	212	03	Dental Insurance-HS	\$535	\$535	\$477	\$477	\$1,300	\$1,300 Estimate 0% rate increase based on 10/1 Enrollment	823	172.54%	\$823	153.91%
680 04	2410	213	03	Life Insurance-HS	\$85	\$175	\$119	\$107	\$125	\$125	18	16.91%	\$6	3.34%
681 04	2410	214	03	Disability Insurance-HS	\$104	\$224	\$182	\$223	\$190	\$190	(33)	-14.95%	\$8	3.63%
682 04	2410	220	03	Social Security-HS	\$7,539	\$7,276	\$7,942	\$6,019	\$7,095	\$7,095 Draft 3 adjustment refelcts current contracts	1,076	17.88%	-\$846	-11.63%
683 04	2410	232	03	Teacher Retirement-HS	\$17,609	\$16,924	\$17,230	\$20,347	\$19,495	\$19,495 Draft 3 adjustment refelcts current contracts	(852)	-4.19%	\$2,265	13.38%
684 04	2410	250	03	Unemployment-HS	\$0	\$135	\$172	\$135	\$300	\$300 Draft 3 adjustment refelcts current contracts	165	122.22%	\$128	95.07%
685 04	2410	260	03	Workers' Compensation-HS	\$297	\$464	\$311	\$464	\$260	\$260 Draft 3 adjustment refelcts current contracts	(204)	-43.97%	-\$51	-11.09%
686 04	2410	534	03	Postage-HS	\$1,177	\$1,650	\$1,345	\$1,240	\$1,240	\$1,240 Report cards, student records	- ,	0.00%	-\$105	-6.34%
687 04	2410	550	03	Printing-HS	\$293	\$550	\$463	\$427	\$427	\$427 Envelopes, cards, attendance tags	-	0.00%	-\$36	-6.63%
688 04	2410	580	03	Travel/Conferences-HS	\$1,616	\$5,638	\$137	\$3,300	\$3,300	\$3,300 PD for Principals	-	0.00%	\$3,163	56.11%
689 04	2410	610	03	General Supplies/Paper-HS	\$405	\$2,357	\$1,336	\$2,309	\$2,324	\$2,324 WB Mason, batteries, calendars, boxes, front office supplies	15	0.65%	\$988	41.93%
669 04	2410	010	03	Ceneral Supplies/Paper-110	\$ -103	\$2,33 <i>1</i>	\$1,550	\$2,509	92,324	Google Suite for Education (pro-rated portion of 8 licenses @ \$43/ea)	13	0.03 /0	\$900	71.93 /6
600										· · · · · · · · · · · · · · · · · · ·				
690	0440			0	24.242	24.242	00.004	24.400	***	PowerSchool Report Card Plug in (estimated 5% increase)	242	40.000	1	47 700/
04	2410	650		Computer Software - HS TECH	\$4,848	\$4,848	\$2,621	\$4,109	\$4,925	\$4,925 PowerSchool license \$1,931	816	19.86%	\$2,304	47.53%
691 04	2410	810	03	Fees & Dues-HS	\$2,441	\$2,000	\$2,571	\$3,599	\$3,599	\$3,599	-	0.00%	\$1,028	51.39%
692 04	2410	890	03	Reg Ed - Misc HS	\$0	\$275	\$85	\$275	\$525	\$525	250	90.91%	\$440	
693 04	2410	113	11	Principal Salaries-FRES	\$64,418	\$65,800	\$96,350	\$96,350	\$101,475	\$101, 475	5,125	5.32%	\$5,125	7.79%
694 04	2410	211	11	Principal Medical-FRES	\$6,268	\$5,694	\$7,125	\$7,423	\$20,535	\$20,535 Estimate 2.5% rate increase based on 10/1 Enrollment	13,112	176.64%	\$13,410	
695 04	2410	212	11	Dental Insurance-FRES	\$541	\$444	\$564	\$564	\$1,495	\$1,495 Estimate 0% rate increase based on 10/1 Enrollment	931	165.07%	\$931	209.59%
696 04	2410	213	11	Life Insurance-FRES	\$94	\$116	\$108	\$97	\$110	\$110	13	13.17%	\$2	1.52%
697 04	2410	214	11	Disability Insurance-FRES	\$125	\$149	\$159	\$196	\$165	\$165	(31)	-15.90%	\$6	3.97%
698 04	2410	220	11	Social Security-FRES	\$4,846	\$5,034	\$7,299	\$6,019	\$7,765	\$7,765 Equals salary times .076	1,746	29.01%	\$466	9.25%
699 04	2410	232	11	Teacher Retirement-FRES	\$11,397	\$11,712	\$17,150	\$16,648	\$21,370	\$21,370 Equals salary time .2102	4,722	28.36%	\$4,220	36.03%
700 04	2410	250	11	Unemployment-FRES	\$0	\$68	\$93	\$68	\$335	\$335	267	392.65%	\$242	356.38%
701 04	2410	260	11	Workers' Compensation-FRES	\$194	\$309	\$310	\$320	\$275	\$27 <mark>5</mark>	(45)	-14.06%	-\$35	-11.30%
702 04	2410	534	11	Postage-FRES	\$1,398	\$1,600	\$1,853	\$1,000	\$1,482	\$1,482 Actual meter cost last year	482	48.20%	-\$371	-23.20%
703 04	2410	550	11	Printing-FRES	\$0	\$1,135	\$0	\$600	\$500	\$500 Envelopes, cards, attendance tags	(100)	-16.67%	\$500	44.05%
704 04	2410	580	11	Travel/Conferences-FRES	\$0	\$500	\$48	\$500	\$2,700	\$2,700 Conferences/workshops/training	2,200	440.00%	\$2,652	530.37%
705 04	2410	610	11	General Supplies/Paper-FRES	\$3,710	\$4,500	\$3,368	\$4,400	\$4,000	\$4,000 WB Mason, calendars, office supplies	(400)	-9.09%	\$632	14.05%
		-			, ,		,	. ,		Google Suite for Education (pro-rated portion of 8 licenses @ \$43/ea)	1 7			
706										PowerSchool Report Card Plug in (estimated 5% increase)			ļ	
04	2410	650	11 T	Computer Software - FRES TECH	\$5,546	\$4,685	\$4,018	\$5,171	\$12,730	\$12,730 PowerSchool license \$1,931	7,559	146.18%	\$8,712	185.95%
	2410	810	11	Fees & Dues-FRES	\$235	\$4,005	\$4,018	\$900	\$12,730	\$795	(105)	-11.67%	\$795	
	2410	890	11	Reg Ed - Misc FRES	\$235	\$500	\$0 \$0	\$500 \$500	\$500	\$500	(105)	0.00%	<u> </u>	
				Principal Salaries-LCS									\$500 \$1	
709 04	2410	113	12	-	\$27,608	\$28,200	\$0 \$0	\$0	\$1 64	\$1 \$4	1	•••	\$1	
710 04	2410	211	12	Principal Medical-LCS	\$2,686	\$2,440	\$0	\$0	\$1	\$1	1	•••	\$1	
711 04	2410	212	12	Dental Insurance-LCS	\$232	\$287	\$0	\$0	\$1	\$1	1	•••	\$1	
712 04	2410	213	12	Life Insurance-LCS	\$40	\$50	\$0	\$0	\$1	\$1	1		\$1	
713 04	2410	214	12	Disability Insurance-LCS	\$54	\$64	\$0	\$64	\$1	\$1	(63)	-98.44%	1	
714 04	2410	220	12	Social Security-LCS	\$2,077	\$2,157	\$0		\$1	\$1 Equals salary times .076	1		\$1	0.05%
715 04	2410	232	12	Teacher Retirement-LCS	\$4,884	\$5,020	\$0	\$0	\$1	\$1 Equals salary time .2102	1	•••	\$1	0.02%
716 04	2410	250	12	Unemployment-LCS	\$0	\$68	\$0	\$0	\$1	\$1	1		\$1	1.47%
717 04	2410	260	12	Workers' Compensation-LCS	\$83	\$132	\$0	\$0	\$1	\$1	1		\$1	0.76%
718 04	2410	534	12	Postage-LCS	\$313	\$280	\$280	\$290	\$296	\$296 Summer mailings, Information to parents, etc.	6	2.07%	\$16	5.71%
719 04	2410	580	12	Travel/Conferences-LCS	\$125	\$500	\$437	\$500	\$600	\$600 Mileage for 4 Specials Teachers	100	20.00%	\$163	32.50%
720 04	2410	610	12	General Supplies/Paper-LCS	\$427	\$1,190	\$745		\$760	\$760 Office Supplies and laminating film	(540)	-41.54%	\$15	
		-			-			. ,		Google Suite for Education (pro-rated portion of 8 licenses @ \$43/ea)	, , ,			
721										PowerSchool Report Card Plug in (estimated 5% increase)				
	2440	650	12 T	Computer Software - LCS TECH	\$1,101	\$681	\$731	\$734	\$3,680	\$3,680 PowerSchool license \$1,931	2,946	401.36%	\$2,949	433.10%
722 04	2410 2411	114	02	Secretarial Salaries-MS	\$30,380	\$32,103	\$33,065	\$32,444	\$34,095	\$34,095	1,651	5.09%	\$1,030	

FY 23 Budget - Draft #7 for February 1, 2022 School Board/Budget Committee Joint Review Changes from Draft #6 are highlighted in Yellow

												FY 22 E		Comparing FY	
	FUNCTION	N OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7	NOTES		_	\$ Difference	
723 04	2411	211	02	Medical insurance-MS	\$15,059	\$16,326	\$7,992	\$8,523	\$7,745	\$7,745		(778)	-9.13%	-\$247	-1.51%
724 04	2411	212	02	Dental Insurance-MS	\$869	\$868	\$448	\$290	\$645	\$645		355	122.41%	\$197	22.70%
725 04	2411	213	02	Life Insurance-MS	\$43	\$57	\$26	\$35	\$30	\$30		(5)	-14.29%	\$4	7.54%
726 04	2411	214	02	Disability Insurance-MS	\$70	\$73	\$36	\$71	\$40	\$40		(31)	-43.80%	\$4	6.05%
727 04	2411	220	02	Social Security-MS	\$2,152	\$2,456	\$2,399	\$2,466	\$2,680	\$2,680	Equals salary times .076	214	8.68%	\$281	11.44%
728 04	2411	231	02	Employee Retirement-MS	\$3,394	\$3,586	\$3,655	\$4,662	\$4,795	\$4,795	Equals salary time .1406	133	2.85%	\$1,140	31.79%
729 04	2411	250	02	Unemployment-MS	\$0	\$133	\$78	\$133	\$110	\$110		(23)	-17.29%	\$32	24.22%
730 04	2411	260	02	Workers' Compensation-MS	\$95	\$151	\$106	\$151	\$95	\$95		(56)	-37.09%	-\$11	-7.50%
731 04	2411	114	03	Secretarial Salaries-HS	\$37,131	\$39,237	\$37,914	\$39,709	\$41,670	\$41,670	Two Staff	1,961	4.94%	\$3,756	9.57%
732 04	2411	211	03	Medical insurance-HS	\$20,406	\$16,212	\$10,978	\$10,041	\$9,465	\$9,465	Estimate 5% rate increase based on 10/1 Enrollment	(576)	-5.74%	-\$1,513	-9.33%
733 04	2411	212	03	Dental Insurance-HS	\$1,063	\$1,060	\$543	\$477	\$790	\$790	Estimate 5% rate increase based on 10/1 Enrollment	313	65.62%	\$247	23.31%
734 04	2411	213	03	Life Insurance-HS	\$52	\$69	\$31	\$43	\$35	\$35		(8)	-18.22%	\$4	6.46%
735 04	2411	214	03	Disability Insurance-HS	\$85	\$89	\$43	\$87	\$45	\$45		(42)	-48.26%	\$2	2.29%
736 04	2411	220	03	Social Security-HS	\$2,783	\$3,002	\$2,842	\$3,018	\$3,275		Equals salary times .076	257	8.52%	\$433	14.42%
737 04	2411	231	03	Employee Retirement-HS	\$4,144	\$4,383	\$4,205	\$5,698	\$5,860		Equals salary time .1406	162	2.84%	\$1,655	37.76%
738 04	2411	250	03	Unemployment-HS	\$0	\$135	\$88	\$135	\$135	\$135		- (70)	0.00%	\$47	34.60%
739 04	2411	260	03	Workers' Compensation-HS	\$121	\$184	\$126	\$187	\$115	\$115		(72)	-38.50%	-\$11	-6.09%
740 04	2411	114	11	Secretarial Salaries-FRES	\$54,509	\$58,105	\$55,904	\$61,108	\$63,080	\$63,080	2 Staff Estimate 2.5% rate increase based on 10/2021 staffing; D5 corrects SS Health	1,972	3.23%	\$7,176	12.35%
741	2444	244	44	Medical incurence EDES	64 775	60 775	£4	60 775	600 470	£00.470	•	40.00-	700 700	647.00-	697.660
04	2411	211	11	Medical insurance-FRES	\$4,775	\$2,775	\$4,775	\$2,775	\$22,470		Insurance stipend	19,695	709.73%	\$17,695	637.66%
742 04	2411	212	11	Dental Insurance-FRES Life Insurance-FRES	\$1,676	\$1,677	\$1,493	\$1,493	\$2,360		Estimate 0% rate increase based on 10/2021 staffing	867	58.07%	\$867	51.68%
743 04	2411	213	11		\$98 \$106	\$103 \$131	\$81 \$116	\$72 \$143	\$85 \$120	\$85 \$120		13	18.06%	\$4	4.33%
744 04	2411	214 220	11	Disability Insurance-FRES Social Security-FRES	\$106 \$4,504	\$131 \$4,445	\$116 \$4,613	\$143 \$4,644	\$120 \$4,905	\$120 \$4.905	Equals salary times .076; D5 correction result of SS Health Insurance stipend	(23) 261	-16.23% 5.62%	\$4 \$292	3.13% 6.56%
745 04	2411	231	11	Social Security-FRES Employee Retirement-FRES	\$3,683	\$4,445 \$4,122	\$4,613 \$3,765	\$4,644	\$4,905 \$5,400		Equals salary times .076; D5 correction result of 55 health insurance stipend Equals salary time .1406	261	0.00%	\$1,635	39.66%
746 04 747 04	2411	250	11	Unemployment-FRES	\$3,663	\$4,122 \$135	\$3,765 \$122	\$5,400 \$138	\$5,400 \$205	\$5,400 \$205		67	48.55%	\$1,635	61.84%
747 04	2411	260	11	Workers' Compensation-FRES	\$175	\$133	\$122 \$186	\$275	\$205 \$175	\$205 \$175		(100)	-36.36%	-\$11	-4.10%
749 04	2411	114	12	Secretarial Salaries-LCS	\$21,068	\$21,580	\$24,379	\$21,580	\$22,560	\$22,560		980	4.54%	-\$1,819	-8.43%
743 04					421,000	Q2 1,000	42-1,010	421,000	422,000	422,000	Based on 10/1 Enrollment (1 health insurance buyback stipend); D5 corrections	1	410-170	\$1,010	01-10 70
750 04	2411	211	12	Medical insurance-LCS	\$775	\$775	\$775	\$775	\$996	\$996	SS Health Insurance stipend	221	28.52%	\$221	28.52%
751	2411	212	12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$1	\$1	-	1		\$1	
752 04	2411	213	12	Life Insurance-LCS	\$47	\$38	\$36	\$32	\$40	\$40		8	25.00%	\$4	10.32%
753 04	2411	214	12	Disability Insurance-LCS	\$19	\$49	\$41	\$53	\$45	\$45		(8)	-14.38%	\$4	7.43%
754 04	2411	220	12	Social Security-LCS	\$1,612	\$1,651	\$1,678	\$1,651	\$1,805	-	Equals salary times .076; D5 correction result of SS Health Insurance stipend	154	9.33%	\$127	7.71%
755 04	2411	231	12	Employee Retirement-LCS	\$0	\$0	\$0	\$0	\$3,175		Equals salary time .1406	3,175		\$3,175	
756 04	2411	250	12	Unemployment-LCS	\$0	\$68	\$56	\$68	\$75	\$75		7	10.29%	\$19	27.76%
757 04	2411	260	12	Workers' Compensation-LCS	\$65	\$101	\$70	\$101	\$65	\$65		(36)	-35.64%	-\$5	-5.39%
758 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%	-\$761	-42.28%
759 04	2490	890	03	Graduation/Assembly Expenses-HS	\$4,427	\$2,700	\$3,766	\$2,700	\$2,700	\$2,700	caps, gowns, diplomas, Awards night, NH Scholar recognition	-	0.00%	-\$1,066	-39.49%
760 04	2490	890	11	Graduation/Assembly Expenses-FRES	\$818	\$5,250	\$1,890	\$3,809	\$3,250	\$3,250	Artist in Residence, Graduation	(559)	-14.68%	\$1,360	25.90%
761 04	2490	890	12	Graduation/Assembly Expenses-LCS	\$764	\$2,000	\$1,765	\$2,000	\$2,000	\$2,000	Kindergarten End of Year Celebration and assemblies	-	0.00%	\$235	11.75%
762 04	2510	112	01	Business Services Wages-SAU	\$174,435	\$172,345	\$175,602	\$172,600	\$170,000	\$170,000	Bus. Admin., HR/Personnel, Acct. Payable .5 FTE, Bus. Asst25 FTE	(2,600)	-1.51%	-\$5,602	-3.25%
763 04	2510	211	01	Medical Insurance-BUS	\$43,931	\$43,932	\$23,137	\$6,000	\$37,380	\$37,380	Estimate 2.5% rate increase based on 10/1 Enrollment	31,380	523.00%	\$14,243	32.42%
764 04	2510	212	01	Dental Insurance-BUS	\$3,262	\$3,263	\$1,339	\$0	\$1,435	\$1,435	Estimate 0% rate increase based on 10/1 Enrollment	1,435		\$96	2.96%
765 04	2510	213	01	Life Insurance-BUS	\$234	\$304	\$153	\$151	\$155	\$155		4	2.51%	\$2	0.68%
766 04	2510	214	01	Disability Insurance-BUS	\$287	\$389	\$238	\$313	\$250	\$250		(63)	-20.12%	\$12	3.00%
767 04	2510	220	01	Social Security-BUS	\$13,620	\$13,184	\$14,736	\$13,118	\$13,005		Equals salary times .0765	(113)	-0.86%	-\$1,731	-13.13%
768 04	2510	231	01	Employee Retirement-BUS	\$7,463	\$9,533	\$6,313	\$12,935	\$7,205		Equals salary time .1406	(5,730)	-44.30%	\$892	9.36%
769 04	2510	232	01	Teacher Retirement-BUS	\$15,485	\$15,486	\$16,824	\$17,867	\$18,259		Equals salary time .2102	392	2.19%	\$1,435	9.27%
770 04	2510	250	01	Unemployment Comp - BUS	\$0	\$203	\$467	\$203	\$595	\$595		392	193.10%	\$128	62.89%
771 04	2510	260	01	Workers' Compensation-BUS	\$508	\$809	\$581	\$809	\$539	\$539		(270)	-33.37%	-\$42	-5.17%
772 04	2510	290	01	Professional Development-BUS	\$1,400	\$2,000	\$750	\$2,700	\$2,700	•	BA Certification programs	-	0.00%	\$1,950	97.50%
773 04	2510	330	01	Professional Services FSA-BUS	\$2,078	\$2,700	\$14,944	\$3,000	\$2,000	\$2,000		(1,000)	-33.33%	-\$12,944	-479.42%
774 04	2510	331	01	Fiscal Contracted Services - BUS	\$2,925	\$1,000	\$10,340	\$2,000	\$2,000	\$2,000		-	0.00%	-\$8,340	-834.00%
775 04	2510	534	01	Postage-Business Office	\$537	\$1,000	\$955 \$973	\$843	\$950		Based on FY21 expenses	107	12.69%	-\$5	-0.50%
776 04	2510	550	01	Printing - Business Office	\$1,094	\$1,200	\$873	\$1,100	\$1,100	\$1,100		-	0.00%	\$227	18.90%
777 04	2510	580	01	Travel/Conferences - BUS General Supplies/Paper-RUS	\$122	\$1,000 \$4,300	\$0 \$4.064	\$1,200	\$1,200 \$1,200	\$1,200		•	0.00%	\$1,200	120.00%
778 04	2510	610	01	General Supplies/Paper-BUS	\$884	\$1,300	\$1,064	\$1,300	\$1,300 \$36,304	\$1,300		-	0.00%	\$236	18.18%
779 04	2510	650 735		Computer Software- BUS TECH	\$20,524 \$3,500	\$23,927 \$4,350	\$20,524 \$814	\$26,201	\$26,201	•	IV \$23,820, Tyler University \$1,150, Microsoft Licensing \$110 Business office computer (Removed Draft 6)	- (1.049)	0.00% -99.90%	\$5,677	23.73%
780 04 781 04	2510 2510	735 810	01 ·	Replace Equipment-BUS Dues and Fees-BUS	\$3,500 \$325	\$1,350 \$500	\$814 \$375	\$1,050 \$550	\$1 \$550	\$1 \$550	· · · · · · · · · · · · · · · · · · ·	(1,049)	-99.90%	-\$813 \$175	-60.24% 35.00%
781 04 782 04	2510	890	01	Miscellaneous - Audit-BUS	\$18,500	\$18,000	\$375 \$15,656	\$18,500	\$18,500	\$18,500			0.00%	\$2,844	15.80%
782 04	2620	114	01	Facilities Salaries	\$18,500 \$63,400	\$18,000	\$15,656 \$65,950	\$18,500 \$65,950	\$18,500 \$73,850	\$18,500 \$73,850		7,900	11.98%	\$2,844	15.80%
784 04	2620	211	01	Medical insurance	\$22,740	\$63,400 \$21,966	\$65,950 \$21,950	\$23,800	\$21,475	•	Confirmed 2.5% rate increase	(2,325)	-9.77%	-\$475	-2.16%
785 04	2620	212	01	Dental Insurance	\$1,631	\$1,631	\$21,990 \$1,493	\$1,493	\$1,495		Confirmed 0% rate increase	(2,323)		\$2	0.10%
786 04	2620	213	01	Life Insurance	\$1,631	\$1,031	\$1,493	\$1,493	\$1,495	\$1,495		34	45.50%	\$26	23.05%
787 04	2620	214	01	Disability Insurance	\$115	\$112	\$121	\$143	\$145	\$145		2	1.40%	,	16.53%
101 04	2020	414	٧.		\$115	φ I43	\$ 14 T	Ø 143	\$ 140	\$145			1.40%	924	10.33%

FY 23 Budget - Draft #7 for February 1, 2022 School Board/Budget Committee Joint Review Changes from Draft #6 are highlighted in Yellow

												FY 22 B	1	Comparing FY:	
	FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7	NOTES		_	\$ Difference	
788 04	2620	220	01	Social Security	\$4,806	\$4,850	\$4,947	\$5,045	\$5,650	\$5,650		605	11.99%	\$703	14.50%
789 04	2620	231	01	Employee Retirement	\$7,394	\$7,082	\$7,367	\$4,104	\$10,250	•	Equals salary time .2102 for those working 30 hours per week.	6,146	149.76%	\$2,883	40.71%
790 04	2620	250	01	Unemployment	\$0	\$68	\$80	\$217	\$245	\$245		28	12.90%	\$165	242.35%
791 04	2620	260	01	Workers' Compensation	\$1,577	\$297	\$1,724	\$1,724	\$115	\$115		(1,609)	-93.33%	-\$1,609	-541.86%
792 04	2620	291	01	Profn'l Development (Training)	\$0	\$500	\$0	\$522	\$1	\$1	Training for facilities manager	(521)	-99.81%	\$1	0.20%
793 04	2620	330	01	Custodial Contracted Svc.	\$0	\$0	\$0	\$1	\$1	\$1	Training for maintenance staff	-	0.00%	\$1	
794 04	2620	430	01	Repairs & Maintenance Serv - SAU	\$0	\$458	\$0	\$450	\$450	\$450	General building repair	-	0.00%	\$450	98.25%
795 04	2620	580	01	Travel/Conferences - Facilities Mgr	\$2,800	\$3,000	\$2,800	\$3,000	\$3,500	\$3,500	Travel around district	500	16.67%	\$700	23.33%
796 04	2620	610	01	General Supplies/Paper-SAU	\$548	\$408	\$23	\$400	\$400	\$400	Toilet paper, paper towels, cleaning materials	-	0.00%	\$377	92.43%
797 04	2620	622	01	Electricity - SAU	\$3,862	\$2,731	\$3,126	\$2,731	\$2,870	\$2,870	Current contract expires 10/31/22; 5% estimate based on CPI	139	5.07%	-\$256	-9.36%
798 04	2620	624	01	Oil - SAU	\$1,271	\$2,498	\$1,196	\$2,560	\$2,560	\$2,560		-	0.00%	\$1,364	54.60%
799 04	2620	732	01	Facilities Vehicle	\$0	\$0	\$0	\$0	\$0	\$45,800	New vehicle for Facilities Department (approved 01.25.22)	45,800		\$45,800	#DIV/0!
800 04	2620	890	01	Maintenance - Misc - SAU	\$0	\$500	\$13	\$500	\$500		Operational expenses	-	0.00%	\$487	97.49%
801 04	2620	114	02	Custodial Salaries-MS	\$50,098	\$51,080	\$51,079	\$51,080	\$52,765		3 staff, each allocated at 50% of cost (split with HS)	1,685	3.30%	\$1,686	3.30%
802 04	2620	114	02	Custodial Salaries-MS	\$0	\$0	\$0	\$2,000	\$2,000		Summer custodial work	-	0.00%	\$2,000	
803 04	2620	211	02	Medical insurance-MS	\$23,007	\$21,966	\$26,015	\$25,247	\$25,455	•	Confirmed 2.5% rate increase	208	0.82%	-\$560	-2.55%
804 04	2620	212	02	Dental Insurance-MS	\$829	\$838	\$1,029	\$880	\$1,780		Confirmed 0% rate increase	900	102.27%	\$751	89.62%
805 04	2620	213	02	Life Insurance-MS	\$71	\$87	\$60	\$87	\$85	\$85		(2)	-2.30%	\$25	28.39%
806 04	2620	214	02	Disability Insurance-MS	\$89	\$111	\$94	\$111	\$110	\$110	Equals salam times 076	(1)	-0.90%	\$16	14.40%
807 04	2620	220	02	Social Security-MS	\$3,563 \$3,756	\$3,908	\$3,545	\$3,907	\$4,190	• ,	Equals salary times .076	283	7.24%	\$645	16.51%
808 04	2620	231	02 02	Employee Retirement-MS	\$3,756 \$0	\$3,866 \$243	\$4,054	\$5,026 \$168	\$5,285 \$180		Equals salary time .1406 for those working 30 hours per week.	259 12	5.15% 7.14%	\$1,231 \$81	31.84%
809 04	2620	250 260	02	Unemployment-MS Workers' Compensation-MS		\$213 \$240	\$99 \$1 336	\$168 \$1.335	\$180 \$1.475	\$180 \$1.475	Different worker's comp percentage for evetedial staff	140		\$81 \$130	37.80% 58.41%
810 04	2620 2620	411	02	Water/Sewerage-MS	\$1,314 \$11,918	\$240 \$11,601	\$1,336 \$12,438	\$1,335 \$11,949	\$1,475 \$12,450		Different worker's comp percentage for custodial staff Estimate based on FY 21 Actual	140 501	10.49% 4.19%	\$139 \$12	58.11% 0.11%
811 04 812 04	2620	411	02	Disposal Services-MS	\$11,918 \$2,608	\$11,601	\$12,438 \$2,521	\$11,949	\$12,450	\$12,450 \$2,740	Estimate Maseu VII F I & I Actual	501	4.19% 0.01%	\$12 \$219	0.11% 8.22%
813 04	2620	422	02	Snow Plowing Services-MS	\$2,299	\$3,440	\$3,534	\$3,543	\$3,543	•	Current contract runs through 3/2023	-	0.00%	\$219	0.25%
814 04	2620	424	02	Lawn & Grounds Care-MS	\$327	\$262	\$109	\$265	\$265	\$265	ourient contract runs through 5/2025	-	0.00%	\$156	59.41%
815 04	2620	430	02	Repairs & Maintenance ServMS	\$25,334	\$25,674	\$19,632	\$28,000	\$28,000		General building repair- Locker Repairs	-	0.00%	\$8,368	32.59%
816 04	2620	520	02	Building Insurance-MS	\$7,704	\$8,602	\$8,602	\$9,032	\$9,780	,	Confirmed Not to Exceed rate	748	8.28%	\$1,178	13.69%
817 04	2620	610	02	General Supplies/Paper-MS	\$6,732	\$5,578	\$6,492	\$5,800	\$5,800		Toilet paper, paper towels, cleaning materials	-	0.00%	-\$692	-12.40%
818 04	2620	622	02	Electricity-MS	\$25,692	\$24,997	\$25,313	\$24,997	\$26,250		Current contract expires 10/31/22; 5% estimate based on CPI	1,253	5.01%	\$937	3.75%
819 04	2620	624	02	Oil-MS	\$25,670	\$30,215	\$17,135	\$30,970	\$30,970	\$30,970	,	-	0.00%	\$13,835	45.79%
					,.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,	, , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•	Pest Storage containers, operational expenses			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
820 04	2620	731	02	New Equipment-MS	\$471	\$0	\$0	\$1,710	\$500	\$500	Draft 6 - Removed Pest Storage containers (intent is to use ESSER Funds)	(1,210)	-70.76%	\$500	
821 04	2620	735	02	Replacement Equipment-MS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Operational expenses, facility equipment replacement	-	0.00%	\$2,000	
822 04	2620	737	02	Replacement Furn & Fixtures - MS	\$0	\$1,000	\$0	\$2,000	\$2,000	\$2,000	Operational expenses, plumbing, sinks, faucets, etc.	-	0.00%	\$2,000	200.00%
823 04	2620	114	03	Custodial Salaries-HS	\$50,114	\$51,080	\$51,079	\$51,080	\$52,770	\$52,770	3 staff, each allocated at 50% of cost (split with MS)	1,690	3.31%	\$1,691	3.31%
824 04	2620	114	03	Custodial Salaries-HS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	
825 04	2620	211	03	Medical insurance-HS	\$23,007	\$22,741	\$26,015	\$25,247	\$25,450	\$25,450	Confirmed 2.5% rate increase	203	0.80%	-\$565	-2.48%
826 04	2620	212	03	Dental Insurance-HS	\$829	\$838	\$1,029	\$880	\$1,780	\$1,780	Confirmed 0% rate increase	900	102.27%	\$751	89.64%
827 04	2620	213	03	Life Insurance-HS	\$71	\$87	\$60	\$87	\$85	\$85		(2)	-2.30%	\$25	28.78%
828 04	2620	214	03	Disability Insurance-HS	\$89	\$111	\$94	\$120	\$110	\$110		(10)	-8.33%	\$16	14.56%
829 04	2620	220	03	Social Security-HS	\$3,518	\$3,908	\$3,544	\$3,907	\$4,190	\$4,190	Equals salary times .076	283	7.24%	\$646	16.53%
830 04	2620	231	03	Employee Retirement-HS	\$3,691	\$3,866	\$4,054	\$5,026	\$5,285	\$5,285	Equals salary time .1406 fo those working 30 hours per week.	259	5.15%	\$1,231	31.85%
831 04	2620	250	03	Unemployment-HS	\$0	\$213	\$99	\$168	\$180	\$180		12	7.14%	\$81	37.92%
832 04	2620	260	03	Workers' Compensation-HS	\$1,313	\$240	\$1,335	\$1,335	\$1,475	•	Different worker's comp percentage for custodial staff	140	10.49%	\$140	58.24%
833 04	2620	411	03	Water/Sewerage-HS	\$15,291	\$16,875	\$15,201	\$17,381	\$15,500		Estimate based on FY 21 Actual	(1,881)	-10.82%	\$299	1.77%
834 04	2620	421	03	Disposal Services-HS	\$3,187	\$3,251	\$3,081	\$3,349	\$3,349	\$3,349		-	0.00%	\$268	8.23%
835 04	2620	422	03	Snow Plowing Services-HS	\$2,810	\$3,440	\$3,534	\$3,543	\$3,543	•	Current contract runs through 3/2023	-	0.00%	\$9	0.25%
836 04	2620	424	03	Lawn & Grounds Care-HS	\$408	\$287	\$158	\$290	\$290	\$290		-	0.00%	\$132	45.82%
837 04	2620	430	03	Repairs & Maintenance ServHS	\$31,477	\$28,344	\$23,847	\$30,000	\$30,000		General building repair		0.00%	\$6,153	21.71%
838 04	2620	520	03	Building Insurance-HS	\$11,338	\$10,472	\$10,472	\$10,996	\$11,905	. ,	Confirmed Not to Exceed rate	909	8.27%	\$1,433	13.68%
839 04	2620	610	03	General Supplies/Paper-HS	\$7,984	\$6,641	\$7,962	\$6,700	\$6,700		Toilet paper, paper towels, cleaning materials		0.00%	-\$1,262	-19.01%
840 04	2620	622	03	Electricity-HS Oil-HS	\$31,402 \$34,436	\$30,436	\$30,939 \$30,939	\$30,346	\$31,865		Current contract expires 10/31/22; 5% estimate based on CPI	1,519	5.01%	\$926	3.04%
841 04	2620	624	03	Un-110	\$31,426	\$36,955	\$20,943	\$37,879	\$37,879	\$37,879		-	0.00%	\$16,936	45.83%
842 04	2620	731	03	New Equipment-HS	\$577	\$0	\$0	\$2,000	\$600		Pest Storage containers, operational expenses Draft 6 - Removed Pest Storage containers (intent is to use ESSER Funds)	(4.490)	-71 .29 %	\$600	
04	∠ 0∠U	731	US	new Eduibilieur.119	\$5//	ÞU	\$0	\$2,090	\$600		Operational expenses, facility equipment replacement; D4 corrects data entry	(1,490)	-71.29%	\$600	
843	2620	735	03	Replacement Equipment-HS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000			0.00%	\$2,000	
844 04	2620	735	03	Replacement Furn & Fixtures - HS	\$0	\$1,000	\$0 \$0	\$2,000	\$2,000		Operational expenses, plumbing, sinks, faucets, etc.	-	0.00%	\$2,000	200.00%
844 04	2620	114	11	Custodial Salaries-FRES	\$94,834	\$1,000	\$101,587	\$101,988	\$2,000 \$105,025		3 full time staff; D5 correction after contract review	3,037	2.98%	\$2,000	3.30%
846 04	2620	114	11	Custodial Salaries-FRES	\$94,634	\$104,083	\$101,387	\$2,000	\$103,023		Summer custodial work	-	0.00%	\$2,000	3.30 %
847 04	2620	211	11	Medical insurance-FRES	\$19,193	\$31,363	\$11,179	\$11,245	\$9,955		Confirmed 2.5% rate rate increase	(1,290)	-11.47%	-\$1,224	-3.90%
848 04	2620	212	11	Dental Insurance-FRES	\$1,374	\$2,310	\$564	\$564	\$2,060		Confirmed 0% rate increase	1,496	265.25%	\$1,496	64.74%
849 04	2620	213	11	Life Insurance-FRES	\$131	\$180	\$137	\$180	\$180	\$180		-	0.00%	\$43	24.13%
850 04	2620	214	11	Disability Insurance-FRES	\$173	\$231	\$184	\$225	\$230	\$230		5	2.22%	\$46	19.79%
851 04		220	11	Social Security-FRES	\$7,007	\$7,961	\$7,698	\$7,802	\$8,205		Salary and value of health insurance buy back times .0765	403	5.17%	\$507	6.37%
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								Changes from I	Draft #6 are highlight	ed in Yellow				
													Comparing FY2	3 Draft 7 to
			_	Dan and atten						NOTES	FY 22 E	_	FY 21 Ac	
FUN	NCTION	OBJECT S	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7 NOTES	\$ Difference	% Difference	\$ Difference %	Difference
852 04 2	2620	231	11	Employee Retirement-FRES	\$7,544	\$8,352	\$8,231	\$10,858	\$10,635	\$10,635 Equals salary time .1406; D5 correction after contract review	(223)	-2.05%	\$2,404	28.78%
853 04 2	2620	250	11	Unemployment-FRES	\$0	\$213	\$236	\$336	\$350	\$350	14	4.17%	\$114	53.49%
854 04 2	2620	260	11	Workers' Compensation-FRES	\$2,478	\$488	\$2,709	\$2,666	\$2,885	\$2,885 Different worker's comp percentage for custodial staff	219	8.21%	\$176	36.03%
855 04 2	2620	411	11	Water/Sewerage-FRES	\$21,521	\$21,577	\$21,320	\$22,224	\$22,224	\$22,224	-	0.00%	\$905	4.19%
856 04 2	2620	421	11	Disposal Services-FRES	\$5,619	\$5,911	\$5,648	\$6,088	\$6,088	\$6,088	-	0.00%	\$440	7.45%
857 04 2	2620	422	11	Snow Plowing Services-FRES	\$4,130	\$5,523	\$5,449	\$5,689	\$5,689	\$5,689 Current contract runs through 3/2023	-	0.00%	\$240	4.35%
858 04 2	2620	424	11	Lawn & Grounds Care-FRES	\$631	\$544	\$217	\$550	\$550	\$550	-	0.00%	\$333	61.29%
	2620	430	11	Repairs & Maintenance ServFRES	\$29,937	\$28,782	\$33,426	\$29,000	\$29,000	\$29,000 General building repair	-	0.00%	-\$4,426	-15.38%
	2620	520	11	Building Insurance-FRES	\$12,059	\$14,212	\$14,212	\$14,923	\$16,160	\$16,160 Confirmed Not to Exceed rate	1,237	8.29%	\$1,948	13.71%
	2620	610	11	General Supplies/Paper-FRES	\$11,085	\$13,464	\$13,955	\$13,500	\$13,500	\$13,500 Toilet paper, paper towels, cleaning materials		0.00%	-\$455	-3.38%
	2620	622	11	Electricity-FRES	\$38,109	\$40,778	\$38,737	\$40,778	\$42,820	\$42,820 Current contract expires 10/31/22; 5% estimate based on CPI	2,042	5.01%	\$4,083	10.01%
	2620	624	11	Fuel -FRES	\$22,701	\$35,168	\$19,288	\$36,047	\$36,047	\$36,047 Propane for FRES	-,0:-	0.00%	\$16,759	47.65%
	-0-0	<u></u>			422,701	400,100	¥10,200	400,011	400,011	Pest Storage containers, operational expenses	+	0.00%	V.10,100	11100 %
864 04 2	2620	731	11	New Equipment-FRES	\$664	\$2,900	\$3,258	\$2,280	\$1,000	\$1,000 Draft 6 - Removed Pest Storage containers (intent is to use ESSER Funds)	(1,280)	-56.14%	-\$2,258	-77.85%
	2620	735	11	Replacement Equipment-FRES	\$0	\$1,000	\$695	\$2,000	\$2,000	\$2,000 Operational expenses, facility equipment replacement	(1,200)	0.00%	\$1,305	130.50%
	2620	114	12	Custodial Salaries-LCS	\$28,054	\$29,269	\$14,940	\$29,269	\$25,525		(3,744)	-12.79%	\$1,565	36.16%
				Custodial Salaries-LCS						\$25,525 .75 FTE staff \$2,000 Summer custodial work			,	
867 04 2	2620	114	12	Vastoviai Vaiai 163-203	\$0	\$0	\$0	\$2,000	\$2,000	· · · · · · · · · · · · · · · · · · ·	-	0.00%	\$2,000	•••
868	2620	244	42	Modical incurance I CS	¢E 025	£0.400	64 004	69 420	6000	Based on 10/1 Enrollment (1 health insurance buyback stipend); D5 corrections	!	97 7F0/	605	0.30%
04 4	2620	211	12	Medical insurance-LCS	\$5,925	\$8,422	\$1,021	\$8,129	\$996	\$996 SS Health Insurance stipend	(7,133)	-87.75%	-\$25	-0.30%
	2620	212	12	Dental Insurance-LCS	\$445	\$633	\$0	\$665	\$1	\$1 Based on current enrollment (0)	(664)		\$1	0.16%
	2620	213	12	Life Insurance-LCS	\$32	\$64	\$7	\$64	\$10	\$10	(54)		\$3	4.94%
871 04 2	2620	214	12	Disability Insurance-LCS	\$49	\$82	\$11	\$82	\$15	\$15	(67)	-81.71%	\$4	5.12%
872										Salary and value of health insurance buy back times .0765; D5 correction due				
04 4	2620	220	12	Social Security-LCS	\$2,044	\$2,239	\$476	\$2,239	\$2,030	\$2,030 to SS Health Insurance stipend	(209)	-9.33%	\$1,554	69.41%
	2620	231	12	Employee Retirement-LCS	\$4,240	\$0	\$0	\$0	\$1	\$1	1		\$1	
874 04 2	2620	250	12	Unemployment-LCS	\$0	\$77	\$21	\$97	\$90	\$90	(7)	-7.22%	\$69	89.77%
875 04 2	2620	261	12	Workers' Compensation-LCS	\$700	\$180	\$21	\$765	\$75	\$75	(690)	-90.20%	\$54	30.02%
876 04 2	2620	260	12	Worker's' Compensation-LCS	\$0	\$0	\$0	\$0	\$765	\$765 Different worker's comp percentage for custodial staff	765		\$765	
877 04 2	2620	421	12	Disposal Services-LCS	\$2,771	\$2,923	\$2,771	\$3,011	\$3,011	\$3,01 <mark>1</mark>	-	0.00%	\$240	8.20%
878 04 2	2620	422	12	Snow Plowing Services-LCS	\$2,280	\$2,326	\$2,209	\$2,396	\$2,396	\$2,396 Current contract runs through 3/2023	-	0.00%	\$187	8.04%
879 04 2	2620	424	12	Lawn & Grounds Care-LCS	\$286	\$529	\$426	\$550	\$550	\$550	-	0.00%	\$124	23.37%
880 04 2	2620	430	12	Repairs & Maintenance ServLCS	\$8,052	\$19,272	\$11,312	\$19,000	\$19,000	\$19,000 General building repair	-	0.00%	\$7,688	39.89%
881 04 2	2620	520	12	Building Insurance-LCS	\$2,345	\$4,114	\$4,114	\$4,320	\$4,675	\$4,675 Projected 5% increase	355	8.22%	\$561	13.64%
882 04 2	2620	610	12	General Supplies/Paper-LCS	\$3,753	\$4,794	\$3,558	\$5,000	\$5,000	\$5,000 Toliet paper, paper towels, cleaning materials	-	0.00%	\$1,442	30.09%
883 0 2	2620	622	12	Electricity-LCS	\$11,941	\$10,958	\$12,503	\$10,958	\$11,505	\$11,505 Current contract expires 10/31/22; 5% estimate based on CPI	547	5.00%	-\$998	-9.11%
	2620	624	12	Oil-LCS	\$5,804	\$7,072	\$4,492	\$7,249	\$7,249	\$7,249	-	0.00%	\$2,757	38.98%
						,	,	·	,	Pest Storage containers, operational expenses				
885 04 2	2620	731	12	New Equipment-LCS	\$118	\$0	\$0	\$1,520	\$500	\$500 Draft 6 - Removed Pest Storage containers (intent is to use ESSER Funds)	(1,020)	-67.11%	\$500	
	2620	735	12	Replacement Equipment-LCS	\$0	\$1,000	\$3,207	\$1,000	\$1,000	\$1,000 Operational expenses, facility equipment replacement		0.00%	-\$2,207	-220.67%
	2620	737	12	Replacement Furn & Fixtures - LCS	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000 Operational expenses, plumbing, sinks, faucets, etc.		0.00%	\$1,000	
	2721	519	02	Student Transportation-MS	\$0	\$56,100	\$55,568	\$56,100	\$61,220	\$61,220 Contract proposal for 22/23 School Year	5,120	9.13%	\$5,652	10.07%
	2721	519	03	Student Transportation-HS	\$122	\$69,671	\$69,035	\$69,671	\$74,530	\$74,530 Contract proposal for 22/23 School Year	4,859	6.97%	,	7.89%
	2721	519	11	Student Transportation Transportatio	\$171,070	\$95,078	\$94,236	\$95,078	\$101,145	\$101,145 Contract proposal for 22/23 School Year	6,067	6.38%	\$6,909	7.27%
	2721	519	12	Student Transportation-I KES Student Transportation-LCS	\$33,966	\$26,197	\$25,947	\$26,197	\$29,280	\$29,280 Contract proposal for 22/23 School Year	3,083	11.77%	\$3,333	12.72%
	2722	519	02	SPED Transportation (All)-MS	\$33,966 \$11,499	\$12,941	\$25,94 <i>7</i> \$13,044	\$13,303	\$29,280 \$17,458	\$17,458 Daily student transportation SPED	4,155	31.23%	\$4,414	34.11%
	2722	519	03	SPED Transportation (All)-MS SPED Transportation (All)-HS	\$11,499 \$51,502	\$72,187	\$65,432	\$74,208		\$81,885 Daily student transportation SPED	7,677	10.35%	\$16,453	22.79%
				SPED Transportation (All)-HS SPED Transportation (All)-FRES					\$81,885					
	2722	519	11		\$26,629	\$60,496	\$60,884	\$62,189	\$78,576	\$78,576 Daily student transportation SPED	16,387	26.35%	\$17,692	29.24%
	2722	519	12	SPED Transportation (All)-LCS	\$11,171	\$12,941	\$20,391	\$13,303	\$21,554	\$21,554 Daily student transportation SPED	8,251	62.02%	\$1,163	8.99%
	2725	519	02	Field Trip Transportation-MS	\$517	\$2,100	\$0	\$3,800	\$3,800	\$3,800 Replace reduction from 2020-21 plus increase in mileage charge	-	0.00%	\$3,800	180.95%
	2725	519	03	Field Trip Transportation-HS	\$522	\$2,900	\$0	\$4,600	\$4,600	\$4,600 Replace reduction from 2020-21 plus increase in mileage charge	-	0.00%	\$4,600	158.62%
	2725	519	11	Field Trip Transportation-FRES	\$1,917	\$3,924	\$278	\$6,000	\$4,441	\$4,441 Annual field trips (2 for each grade level)	(1,559)	-25.99%	\$4,163	106.08%
	2725	519	12	Field Trip Transportation-LCS	\$0	\$588	\$278	\$1,200	\$1,440	\$1,440 Field trips and Step Up Day	240	20.00%	\$1,162	197.62%
	2743	114	01	Salaries- Van Driver	\$6,732	\$8,023	\$9,345	\$11,745	\$11,745	\$11,745 Driver to CTE Classes	-	0.00%	\$2,400	29.91%
	2743	213	03	Life Insurance- HS	\$15	\$15	\$0	\$15	\$15	\$15	-	0.00%	\$15	100.00%
	2743	214	03	Disability Insurance- HS	\$18	\$18	\$0	\$18	\$18	\$18	-	0.00%	\$18	100.00%
903 04 2	2743	220	03	Social Security- HS	\$515	\$614	\$715	\$893	\$895	\$895 Equals salary times .076	2	0.22%	\$180	29.33%
904 04 2	2743	250	03	Unemployment Compensation- HS	\$0	\$68	\$30	\$68	\$40	\$40	(28)	-41.18%	\$10	14.44%
905 04 2	2743	260	03	Workers' Compensation	\$20	\$38	\$30	\$38	\$40	\$40	2	5.26%	\$10	26.13%
906 04 2	2743	430	03	Vocational Ed Vehicle Lease - HS	\$7,483	\$7,483	\$7,483	\$7,483	\$1	\$1 Lease ended FY22	(7,482)	-99.99%	-\$7,482	-99.99%
907 04 2	2743	519	03	Vocational Transportation-HS	\$716	\$10,500	\$1,633	\$10,500	\$10,500	\$10,500 For CTE students going to Milford	-	0.00%	\$8,867	84.45%
908 04 2	2743	624	03	Vocational Ed Vehicle Gasoline - HS	\$907	\$1,200	\$919	\$1,200	\$1,200	\$1,200	-	0.00%	\$281	23.42%
909 04 2	2744	519	02	Athletic Transportation-MS	\$5,418	\$14,858	\$9,350	\$15,101	\$18,495	\$18,495 Increase in mileage charge for Athletic Trips	3,394	22.48%	\$9,145	61.55%
910 04 2	2744	519	03	Athletic Transportation-HS	\$7,125	\$23,215	\$11,428	\$23,876	\$22,605	\$22,605 Increase in mileage charge for Athletic Trips	(1,271)	-5.32%	\$11,177	48.15%
	2844	112	01	Technology Service Wages - SAU	\$17,599	\$16,600	\$19,017	\$17,100	\$93,000	\$93,000 IT Director @ 100% (which is same for other Admin positions)	75,900	443.86%	\$73,983	445.68%
	2844	211	01	Medical insurance-SAU	\$2,626	\$2,712	\$1,626	\$2,179	\$20,535	\$20,535 Confirmed 2.5% rate increase	18,356	842.40%	\$18,909	697.24%
	2844	212	01	Dental Insurance-SAU	\$127	\$127	\$611	\$133	\$1,495	\$1,495 Confirmed 0% rate increase	1,362		\$884	696.39%
						, -	* - " -		, ,	•				

								Changes from	Draft #6 are highligh	tea in Tellow					
												Comparing F	Y23 Draft 7 to	Comparing FY2	23 Draft 7 to
												FY 22	Budget	FY 21 Ac	ctual
	FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7	NOTES	\$ Difference	% Difference	\$ Difference %	6 Difference
914 04	2844	213	01	Life Insurance-SAU	\$26	\$29	\$22	\$32	\$100	\$100		68	212.50%	\$78	270.07%
915 04		214	01	Disability Insurance-SAU	\$36	\$38	\$32	\$39	\$100	\$100		61	156.41%	\$68	179.68%
916 04		220	01	Social Security-SAU	\$1,321	\$1,270	\$1,430	\$1,300	\$7,115		Equals salary times .076	5,815	447.31%	\$5,685	447.64%
917 04		231	01	Employee Retirement-SAU	\$1,888	\$1,854	\$2,012	\$2,404	\$13,080		Draft 3 corrected to reflect accurate employer rate	10,676	444.09%	\$11,068	596.96%
						·	•	•	•	•				•	
918 04		250	01	Unemployment-SAU	\$0	\$68		\$69	\$295	\$295		226	327.54%	\$275	403.84%
919 04		260	01	Workers' Compensation-SAU	\$53	\$156	\$117	\$69	\$255	\$255		186	269.57%	\$138	88.53%
920 04	2844	330	01	T Technology Contracted Servs-SAU	\$866	\$1,000	\$4,613	\$1,050	\$2,000	\$2,000	Network Security	950	90.48%	-\$2,613	-261.35%
											"tech mileage \$200	ļ			
											DoT mileage allowance \$1,000	į			
921 04	2844	580	01	T Travel/Conferences - SAU TECH	\$2,833	\$1,750	\$104	\$1,803			NHSTE Conf (\$350) + travel (\$90)	į			
					, , , , , , , , ,	, ,	•	, ,			CMTT&T Conf (\$350) + travel (\$90)	į			
									\$2,000		other out-of-district mileage \$400 (NHSTE mtgs, NHPSUG mtgs, other)"	197	10.93%	\$1,896	108.34%
000 04	0044	640	0.4	T Took Complian CALL TECH	6704	6700	60	6700							
922 04	2844	610	UI	T Tech Supplies - SAU TECH	\$781	\$700	\$0	\$700	\$2,000	\$2,000	Servers, infrastructure	1,300	185.71%	\$2,000	285.71%
											TeamViewer \$100, Asset Tiger \$21, MS Server Licensing \$160, Content				
											Filtering \$4,590, Anti-Malware for Servers \$875, Anti-Malware for EndPoints	ļ			
923 04	2844	650	01	T Computer Software - SAU TECH	\$3,881	\$2,864	\$3,218	\$3,107			\$250, Swift Messaging System \$950				
											Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget - ~\$5,000) 			
									\$7,000	\$7.000	(~\$17,000 total)]	3,893	125.30%	\$3,782	132.07%
	+				+				. ,		"eWaste ~\$25	.,		,	
924 04	2044	725	04	T Poplace Equipment SAU TECH	6050	60.000	**	\$2,000			Replace Firewall, Switches, WAPs. Eligible for 60% E-Rate Reimbursement.				
924 04	2844	735	01	T Replace Equipment - SAU TECH	\$859	\$2,000	\$0	\$2,000	***		Line item has been budgeted at 40% of cost with an estimated 25% increase	4.00-	004.075	60.005	204 252
	<u> </u>								\$6,025	• - • -		4,025	201.25%	\$6,025	301.25%
											CoSN member (required for SDPA access) \$425				
925 04	2844	810	01	T Dues and Fees - Technology	\$340	\$500	\$340	\$515			NHSTE member (\$30)				
									\$1,155	\$1,155	SDPA (Student Data Privacy Alliance/The Education Cooperative) \$700	640	124.27%	\$815	163.00%
926 04	2844	112	02	Technology Service Wages - MS	\$33,200	\$33,200	\$36,346	\$34,200	\$1	\$1	Budgeted IT Director 100% in SAU line item	(34,199)	-100.00%	-\$36,345	-109.47%
927 04	2844	211	02	Medical insurance-MS	\$3,253	\$2,712	•	\$2,826	\$1	\$1	Budgeted IT Director 100% in SAU line item	(2,825)		-\$3,251	-119.87%
928 04	2844	212	02	Dental Insurance-MS	\$253	\$253	\$674	\$266	\$1	•	Budgeted IT Director 100% in SAU line item	(265)		-\$673	-265.94%
				Life Insurance-MS							Budgeted IT Director 100% in SAU line item				
929 04	_	213	02		\$54	\$59	\$43	\$63	\$1	*	-	(62)		-\$42	-71.53%
930 04	2844	214	02	Disability Insurance-MS	\$71	\$75		\$77	\$1		Budgeted IT Director 100% in SAU line item	(76)		-\$63	-83.47%
931 04	2844	220	02	Social Security-MS	\$2,494	\$2,540	\$2,734	\$2,599	\$1	\$1	Budgeted IT Director 100% in SAU line item	(2,598)	-99.96%	-\$2,733	-107.58%
932 04	2844	231	02	Employee Retirement-MS	\$3,708	\$3,708	\$4,025	\$4,809	\$1	\$1	Budgeted IT Director 100% in SAU line item	(4,808)	-99.98%	-\$4,024	-108.52%
933 04	2844	250	02	Unemployment-MS	\$0	\$68	\$42	\$69	\$1	\$1	Budgeted IT Director 100% in SAU line item	(68)	-98.55%	-\$41	-60.15%
934 04	2844	260	02	Workers' Compensation-MS	\$99	\$78	\$61	\$79	\$1	\$1	Budgeted IT Director 100% in SAU line item	(78)	-98.73%	-\$60	-76.92%
935 04	2844	290	02	Workshops/Conferences-MS	\$185	\$2,000	\$406	\$2,000	\$1	\$1		(1,999)		-\$405	-20.25%
		330	02	_	\$51	\$2,000	\$1,998	\$2,100	\$5,200		Network Security	3,100	147.62%	\$3,203	160.13%
				T Repairs & Maint - MS TECH		•	•	·		•	-	•			
937 04	2844	430	02	Repairs & Maint - MS IECH	\$0	\$2,500	\$3,954	\$2,625	\$1	\$1		(2,624)	-99.96%	-\$3,953	-158.13%
											Contract with BDT for supplies & support through SPC				
938 04	2844	449	02	T Info Systems - Print Management - MS	\$0	\$9,200	\$9,190	\$9,200			PrinterLogic currently on 3 yr license (expiration 8/5/2025 renewal then				
									\$9,200	\$9,200	~\$7,000 for another 3yr term)	-	0.00%	\$10	0.10%
939 04	2844	610	02	T Tech Supplies - MS TECH	\$105	\$318	\$22	\$334	\$2,000	\$2,000	servers, infrastructure	1,666	498.80%	\$1,978	621.97%
	+								,		MS Server Licensing 500				
											TeamViewer \$200	į			
											AssetTiger \$18	į			
												į			
											ChromeMgt \$300 (Removed Draft 6)	į			
940 04	2844	650	02	T Computer Software - MS TECH	\$21	\$3,917	\$1,329	\$4,413	\$2,000	\$2,000	Mosyle MDM Mgt \$100	į			
340 04	2044	030	02	Computer contware - mo 12011	Ψ2.	45,517	Ψ1,523	Ψ-,-15	Ψ2,000	\$2,000	Anti-malware for EndPoints \$1,050	į			
											Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget -	į			
											~\$2,400]				
											GWfE (Google Workspace for Education) Enterprise Licensing \$540 (Removed	į			
											Draft 6)	(2.442)	E4 690/	\$674	47 400/
			1								,	(2,413)	-54.68%	\$671	17.12%
											eWaste ~\$30				
941 04	2844	735	02	T Replace Equipment - MS TECH	\$1,900	\$3,745	\$2,300	\$16,500			Replace Firewall, Switches, WAPs and 2 IWBs. Eligible for 60% E-Rate				
9→1 U4	2044	135	02	i izepiace Equipment - M3 1ECH	\$1,800	\$3,145	∌∠,3 00	\$ 10,500			Reimbursement. Line item has been budgeted at 40% of cost with an estimated	1			
									\$12,000	\$12,000	25% increase	(4,500)	-27.27%	\$9,700	259.01%
942 04	2844	112	03	Technology Service Wages - HS	\$33,200	\$33,200	\$36,347	\$34,200	\$1	\$1	Budgeted IT Director 100% in SAU line item	(34,199)		-\$36,346	-109.47%
		211	03	Medical insurance-HS	\$4,753	\$2,712	-	\$2,227	\$1		Budgeted IT Director 100% in SAU line item	(2,226)		-\$3,251	-119.87%
943 04		212	03	Dental Insurance-HS	\$4,753	\$2,712	-	\$2,227	\$1	•	Budgeted IT Director 100% in SAU line item			-\$772	-305.28%
943 04	4044	212								•		(265)			
944 04		213	03	Life Insurance-HS	\$54	\$59		\$63	\$1		Budgeted IT Director 100% in SAU line item	(62)		-\$42	-71.80%
944 04 945 04	2844			Disability Insurance-HS	\$71	\$75		\$77	\$1		Budgeted IT Director 100% in SAU line item	(76)		-\$63	-83.44%
944 04	2844 2844	214	03				\$2,734	\$2,599	\$1	\$1	Budgeted IT Director 100% in SAU line item	(2,598)	-99.96%	-\$2,733	-107.59%
944 04 945 04	2844 2844		03	Social Security-HS	\$2,608	\$2,540	\$2,734	. ,				(=,555)	00.0070	7-,	
944 04 945 04 946 04	2844 2844 2844	214		Social Security-HS Employee Retirement-HS	\$2,608 \$3,708	\$2,540 \$3,708	\$4,025	\$4,809	\$1	\$1	Budgeted IT Director 100% in SAU line item	(4,808)		-\$4,024	-108.52%
944 04 945 04 946 04 947 04	2844 2844 2844 2844	214 220	03	_		*	\$4,025			*	Budgeted IT Director 100% in SAU line item Budgeted IT Director 100% in SAU line item		-99.98%		-108.52% -60.15%
944 04 945 04 946 04 947 04 948 04 949 04	2844 2844 2844 2844 2844	214 220 231 250	03 03	Employee Retirement-HS	\$3,708 \$0	\$3,708 \$68	\$4,025 \$42	\$4,809 \$71	\$1 \$1	\$1	Budgeted IT Director 100% in SAU line item	(4,808) (70)	-99.98% -98.59%	-\$4,024 -\$41	-60.15%
944 04 945 04 946 04 947 04 948 04 949 04 950 04	2844 2844 2844 2844 2844 2844	214 220 231 250 260	03 03 03 03	Employee Retirement-HS Unemployment-HS Workers' Compensation-HS	\$3,708 \$0 \$104	\$3,708 \$68 \$156	\$4,025 \$42 \$117	\$4,809 \$71 \$78	\$1 \$1 \$1	\$1 \$1	Budgeted IT Director 100% in SAU line item Budgeted IT Director 100% in SAU line item	(4,808) (70) (77)	-99.98% -98.59% -98.72%	-\$4,024 -\$41 -\$116	-60.15% -74.36%
944 04 945 04 946 04 947 04 948 04 949 04	2844 2844 2844 2844 2844 2844 2844	214 220 231 250	03 03 03 03 03	Employee Retirement-HS Unemployment-HS	\$3,708 \$0	\$3,708 \$68	\$4,025 \$42 \$117 \$1,998	\$4,809 \$71	\$1 \$1	\$1 \$1 \$6,460	Budgeted IT Director 100% in SAU line item	(4,808) (70)	-99.98% -98.59% -98.72% 207.62%	-\$4,024 -\$41	-60.15%

								Changes from	Draft #6 are highligh	ited in Tellow		-			
												Comparing FY	23 Draft 7 to	Comparing FY2	.3 Draft 7 to
			_	Baranin 41 au							NOTES	FY 22 E	_	FY 21 Ac	
	FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7		\$ Difference	% Difference	\$ Difference %	o Difference
953 04	2844	449	03	T Info Systems - Print Management - HS	\$0	\$11,200	\$11,189	\$11,200			Contract with BDT for supplies & support through SPC				
				· ····· cyclomic i i i i i i i i i i i i i i i i i i	40	¥1.1,200	VIII,100	VII,200	\$11,200	•	PrinterLogic currently on 3 yr license	-	0.00%	\$11	0.10%
											FL site charge \$205/mo	i i	ļ		
											FL WLC BB \$223/mo	<u> </u>	í		
954 04	2844	531	03	T Info Systems - Phone/Internet - HS	\$0	\$25,300	\$29,922	\$26,549			Phone contract ~\$1,100/mo				
											Bluehost Website Hosting \$170	į			
									\$18,525	\$18,525	GoDaddy domain name renewal \$70	(8,024)	-30.22%	-\$11,397	-45.05%
											FL site charge \$205/mo				
055 04	0044	504	00	Thuf- Contains Bhan-dustament 110	-	620.000	607.404	£20 F40			FL WLC BB \$273/mo	i i			
955 04	2844	531	03	T Info Systems - Phone/Internet - HS	\$0	\$30,800	\$37,161	\$32,546			phone contract ~\$1,600/mo	! ! !			
									\$25,150	\$25,150	Bluehost Website Hosting \$170	(7,396)	-22.72%	-\$12,011	-39.00%
956 04	2844	610	03	T Tech Supplies - HS TECH	\$323	\$330	\$13	\$347	\$2,000	\$2,000	servers, infrastructure	1,653	476.37%	\$1,987	601.98%
											MS Server Licensing \$780	i			
											TeamViewer \$290				
											AssetTiger \$58		í		
											ChromeMgt \$1,250 (Removed Draft 6)				
957 04	2844	650	03	T Computer Software - HS TECH	\$0	\$4,218	\$1,243	\$4,574	\$2.700		Anti-malware for EndPoints \$1,525	İ			
957 04	2044	050	03	1 Computer Software - HS 1 ECH	\$ 0	\$4,Z10	\$1,243	\$4,5 <i>1</i> 4	\$2,700	. ,	Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget -	!			
											~\$3,480]		í		
											· -				
											GWfE (Google Workspace for Education) Enterprise Licensing \$1,740 (Removed	i !			
											Draft 6)	(1,874)	-40.97%	\$1,457	34.55%
											eWaste ~\$30	<u> </u>			
											Replace Firewall, Switches, WAPs, 2 IWBs Eligible for 60% E-Rate				
958 04	2844	735	03	T Replace Equipment - HS TECH	\$1,006	\$3,745	\$2,800	\$19,000			Reimbursement. Line item has been budgeted at 40% of cost with an estimated	į	J		
											25% increase	į			
									\$17,200	\$17,200		(1,800)	-9.47%	\$14,400	384.51%
959 04	2844	112	11	Technology Service Wages - FRES	\$34,054	\$35,992	\$36,723	\$36,992	\$39,075	\$39,075	IT assistant @ 80%; IT Director moved to SAU line item	2,083	5.63%	\$2,352	6.54%
960 04	2844	211	11	Medical insurance-FRES	\$12,305	\$380	\$17,560	\$879	\$17,180	\$17,180	IT assistant @ 80%; confirmed 2.5% rate increase	16,301	1854.49%	-\$380	-100.11%
961 04	2844	212	11	Dental Insurance- FRES	\$871	\$0	\$0	\$1,231	\$1,195	\$1,195	IT assistant @ 80%; confirmed 0.% rate increase	(36)	-2.92%	\$1,195	
962 04	2844	213	11	Life Insurance-FRES	\$27	\$63	\$43	\$65	\$50		IT assistant @ 80%; IT Director moved to SAU line item	(15)	-23.08%	\$7	10.79%
963 04	2844	214	11	Disability Insurance-FRES	\$28	\$81	\$69	\$84	\$75		IT assistant @ 80%; IT Director moved to SAU line item	(9)	-10.71%	\$6	7.56%
964 04	2844	220	11	Social Security-FRES	\$2,501	\$2,753	\$2,549	\$2,811	\$2,990		IT assistant @ 80%; IT Director moved to SAU line item	179	6.37%	\$441	16.01%
965 04	2844	231	11	Employee Retirement-FRES	\$3,304	\$4,020	\$4,102	\$5,201	\$5,495		IT assistant @ 80%; IT Director moved to SAU line item	294	5.65%	\$1,393	34.65%
966 04	2844	250	11	Unemployment-FRES	\$0	\$68	\$60	\$0,201	\$125	•	IT assistant @ 80%; IT Director moved to SAU line item	125		\$65	95.65%
967 04	2844	260	11	Worker's Compensation - FRES	\$531	\$169	\$960	\$156	\$110	•	IT assistant @ 80%; IT Director moved to SAU line item	(46)	-29.49%	-\$850	-502.96%
968 04	2844	330		T Technology Contracted Servs - FRES	\$0	\$2,000	\$2,025	\$3,100	\$8,480		Network Security	5,380	173.55%	\$6,455	322.75%
969 04	2844	430		T Repairs & Maint FRES TECH	\$0	\$2,500	\$523	\$2,625	\$1,000		Replacement screens, keyboards, trackpads, etc	(1,625)	-61.90%	\$477	19.06%
909 04	2044	730		1 Repuis a mainti TREO TEOT	40	\$2,500	4323	\$2,023	\$1,000	· ·	Contract with BDT for supplies & support through SPC	(1,023)	-01.50 /0	Ψ-7.7	13.00 /0
970 04	2844	449	11	T Info Systems - Print Management - FRES	\$0	\$15,200	\$15,339	\$15,200	\$15,200		PrinterLogic currently on 3 yr license	<u> </u>	0.00%	-\$139	-0.91%
									\$15,200	\$15,200		-	0.00%	-\$139	-0.91%
											FL Site charge \$380/mo				
971 04	2844	531	11	T Info Systems - Phone/Internet - FRES	\$0	\$41,800	\$50,795	\$44,753			FL FRES BB \$455/mo				
						, ,	, ,	, ,			Phone contract ~\$2,300/mo		í		
									\$38,000		Bluehost Website Hosting \$170	(6,753)	-15.09%	-\$12,795	-30.61%
972 04	2844	610	11	T Tech Supplies - FRES TECH	\$252	\$600	\$142	\$630	\$2,000		Servers, infrastructure	1,370	217.46%	\$1,858	309.66%
											MS Server Licensing \$945				
											TeamViewer \$420	i ! !	í		
											AssetTiger \$84	!			
											ChromeMgt \$1,250 (Removed Draft 6)				
											Mosyle MDM Mgt \$600	<u> </u> -	ĺ		
973 04	2844	650	11	T Computer Software - FRES TECH	\$742	\$5,645	\$1,464	\$6,887			Anti-malware for EndPoints \$2,205	į			
											Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget -				
											~\$5,040]	! !	J		
											GWfE (Google Workspace for Education) Enterprise Licensing \$2,520 (Removed				
									\$4,300	\$4,300		(2 507)	-37.56%	\$2,836	E0 2484
									\$4,300		eWaste ~\$50	(2,587)	-31.36%	\$ 2,03 0	50.24%
974						4.	<u>.</u> .	4			Replace Firewall, Switches, WAPs.Eligible for 60% E-Rate Reimbursement. Line				
04	2844	735	11	T Replace Equipment - FRES TECH	\$938	\$7,490	\$3,800	\$19,000	\$16,800		item has been budgeted at 40% of cost with an estimated 25% increase	(2,200)	-11.58%	\$13,000	173.56%
975 04	2844	112	12	Technology Service Wages - LCS	\$8,513	\$8,998	\$9,181	\$9,945	\$9,770		IT assistant @ 20%; IT Director moved to SAU line item	(175)	-1.76%	\$589	6.55%
976 04	2844	211	12	Medical insurance-LCS	\$3,076	\$845	\$4,390	\$1,042	\$4,295		IT assistant @ 80%; confirmed 2.5% rate increase	3,253	312.19%	-\$95	-11.24%
977 04	2844	212	12	Dental Insurance- LCS	\$218	\$0	\$0	\$308	\$300	\$300	IT assistant @ 80%; confirmed 0.% rate increase	(8)	-2.60%	\$300	
978 04	2844	213	12	Life Insurance-LCS	\$7	\$16	\$11	\$17	\$15	\$15	IT assistant @ 20%; IT Director moved to SAU line item	(2)	-11.76%	\$4	25.50%
979 04	2844	214	12	Disability Insurance-LCS	\$7	\$20	\$17	\$21	\$20	\$20	IT assistant @ 20%; IT Director moved to SAU line item	(1)	-4.76%	\$3	14.30%
980 04	2844	220	12	Social Security-LCS	\$625	\$688	\$637	\$756	\$750	\$750	IT assistant @ 20%; IT Director moved to SAU line item	(6)	-0.79%	\$113	16.38%
981 04	2844	231	12	Employee Retirement-LCS	\$826	\$1,005	\$1,026	\$1,398	\$1,375	\$1,375	IT assistant @ 20%; IT Director moved to SAU line item	(23)		\$349	34.77%
982 04	2844	250	12	Unemployment-LCS	\$0	\$68	\$15	\$23	\$30	\$30	IT assistant @ 20%; IT Director moved to SAU line item	7	30.43%	\$15	22.04%
983 04		260	12	Workers' Compensation-LCS	\$133	\$42	\$240		\$30	\$30	IT assistant @ 20%; IT Director moved to SAU line item	(29)		-\$210	-499.86%
			1	1	1		• -								

												Comparing FY	23 Draft 7 to	Comparing FY	'23 Draft 7
												FY 22 B	_	FY 21 A	
	F	FUNCTION	OBJECT		Description	FY20 Actual F	Y 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #6	FY 23 Draft #7 NOTES	\$ Difference	% Difference	\$ Difference	% Differe
984	04	2844	330	12	T Technology Contracted Servs - LCS	\$0	\$500	\$498	\$525	\$1,600	\$1,600 Network Security	1,075	204.76%	\$1,103	220.5
985	04	2844	430	12	Repairs & Maint LCS TECH	\$0	\$2,500	\$3,289	\$2,625	\$1,000	\$1,000 Replacement screens, keyboards, trackpads, etc	(1,625)	-61.90%	-\$2,289	-91.
986	04	2844	449	12	T Info Systems - Print Management - LCS	\$0	\$4,400	\$4,449	\$4,400		Contract with BDT for supplies & support through SPC		ĺ		
900	04	2044	449	12	i inio systems - Frint Management - ECS	30	\$4,400	44,449	\$4,400	\$4,400	\$4,400 PrinterLogic currently on 3 yr license	-	0.00%	-\$49	-1.1
											FL site charge \$85/mo				
987	04	2844	531	12	T Info Systems - Phone/Internet - LCS	\$0	\$12,100	\$18,896	\$12,497		FL LCS BB \$750/mo				
901	04	2044	531	12	i into systems - Phone/Internet - LCS	20	\$12,100	\$10,090	\$12,497		phone contract ~\$490/mo		Ì	!	
										\$16,100	\$16,100 Bluehost Website Hosting \$170	3,603	28.83%	-\$2,796	-23.
988	04	2844	610	12	T Tech Supplies - LCS TECH	\$343	\$550	\$546	\$578	\$2,000	\$2,000 Servers, infrastructure	1,422	246.02%	\$1,454	264.4
											MS Server Licensing \$101				
											TeamViewer \$90		ļ		
											AssetTiger \$18			1	
											ChromeMgt \$300 (Removed Draft 6)				
989	04	2844	650	12	T Computer Software - LCS TECH	\$113	\$2,501	\$611	\$2,852		Mosyle MDM Mgt \$100				
											Anti-malware for EndPoints \$475		ļ		
											Informacast/SingleWire [3 yr cycle, so plan on renewal in FY25 budget -		i	1	
											~\$1,080]				
										\$3,500	\$3,500 iready - \$1500 replaces rennaissance star 360	648	22.72%	\$2,889	115.5
											eWaste ~\$25				
		0044		40		040=		04.400		04.000	Replace Firewall, Switches, WAPs. Eligible for 60% E-Rate Reimbursement.			í l	
990	04	2844	735	12	T Replace Equipment - LCS TECH	\$125	\$4,644	\$1,100	\$7,000	\$4,600	Line item has been budgeted at 40% of cost with an estimated 25% increase				
											Admin Asst & Nurse Desktop computers \$4,000	(2,400)	-34.29%	\$3,500	75.3
991	04	2999	112	02	SAU Performance Incentives	\$59,397	\$59,695	\$0	\$61,187	\$1	\$1	(61,186)	-100.00%	\$1	0.0
992	04	3003	330	01	Facilities Management	\$0	\$1	\$0	\$1	\$1	\$1	-	0.00%	\$1	100.0
993	04	5110	910	11	Principal on Debt-FRES	\$310,000	\$325,000	\$325,000	\$325,000	\$360,000	\$360,000 Updated to reflect NHMBB Agreeement	35,000	10.77%	\$35,000	10.7
994	04	5120	830	11	Interest on Debt-FRES	\$294,460	\$278,268	\$278,268	\$285,224	\$243,460	\$243,460 Updated to reflect NHMBB Agreeement	(41,764)	-14.64%	-\$34,808	-12.5
995	04	5210	930	01	Transfer to Food Service Fund	\$0	\$251,276	\$181,096	\$251,276	\$291,175	\$291,175 D4 reflects known rates for Health and Dental	39,899	15.88%	\$110,079	43.8
996	04	5221	930	01	Cover Food Service Deficit	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000 Line item added in Draft 6	-	0.00%	\$0	0.0
997	04	5210	930	00	Transfer to Capital Reserve Funds	\$60,000	\$250,000	\$250,000	\$145,000	\$180,000	\$230,000 \$130,000 Buildings/Grounds; \$100,000 Special Education. Finalized 01/25/22	85,000	58.62%	-\$20,000	-8.0
998															
999					*ALL IN* GRAND TOTAL	\$11,170,206 \$1	2,753,491	\$11,779,703	\$12,901,699	\$13,473,319	\$13,382,064	480,365	3.72%	\$1,602,361	12.50
1000															
1001				<u>-</u>	Breakdown of "ALL IN":							1			
				:	Operating Budget (General Fund/Food							•			
1002					Service)	\$11,110,206	\$12,503,491	\$11,529,703	\$12,756,699	\$13,293,319	\$13,152,064 Increase of \$395,365 over FY22 or 3.1%				
1002					Capital Reserve Funds	\$60,000	\$250,000	\$250,000	\$145,000	\$13,293,319	\$230,000 Increase of \$85,000 over FY22				
				I	··							l			