

Wilton-Lyndeborough Cooperative School District

FY 23 Budget - Wages/Benefits Comparison

											Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual			
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	\$ Difference	% Difference	\$ Difference	% Difference		
1	04	1100	112	02	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
2	04	1100	112	02	Teacher Salaries-MS	\$626,340	\$587,806	\$604,580	\$559,145	\$590,000	\$590,000	Review of staff allocations	30,855	5.52%	-\$14,580	-2.48%
3	04	1100	211	02	Medical Insurance-MS	\$85,215	\$111,572	\$100,707	\$84,576	\$77,000	\$77,000	Estimate 5% increase based on 10/1 Enrollment	(7,576)	-8.96%	-\$23,707	-21.25%
4	04	1100	211	02	Medical Insurance-MS plan changes	\$0	\$0	\$0	\$22,872	\$23,500	\$23,500	District wide allowance for plan changes at MS	628	2.75%	\$23,500	...
5	04	1100	212	02	Dental Insurance-MS	\$8,580	\$8,365	\$8,453	\$6,235	\$5,900	\$5,900	Estimate 5% increase based on 10/1 enrollment	(335)	-5.37%	-\$2,553	-30.53%
6	04	1100	213	02	Life Insurance-MS	\$957	\$978	\$754	\$602	\$750	\$750	Estimate based on 10/2021 staffing	148	24.68%	-\$4	-0.42%
7	04	1100	214	02	Disability Insurance-MS	\$961	\$1,275	\$1,122	\$1,243	\$1,100	\$1,100	Estimate based on 10/2021 staffing	(143)	-11.51%	-\$22	-1.69%
8	04	1100	220	02	Social Security-MS	\$46,771	\$45,363	\$44,907	\$42,774	\$46,500	\$46,500	Includes FICA on wages and value of insurance buyback	3,726	8.71%	\$1,593	3.51%
9	04	1100	232	02	Teacher Retirement-MS	\$11,226	\$98,619	\$108,562	\$117,532	\$126,100	\$126,100	Equals salary time .2102	8,568	7.29%	\$17,538	17.78%
10	04	1100	250	02	Unemployment-MS	\$0	\$1,086	\$1,279	\$1,845	\$1,920	\$1,920	Estimate based on 10/2021 staffing	75	4.07%	\$641	59.03%
11	04	1100	260	02	Workers' Compensation-MS	\$1,683	\$2,769	\$1,956	\$1,798	\$1,650	\$1,650	Estimate based on 10/2021 staffing	(148)	-8.23%	-\$306	-11.05%
12	04	1100	112	03	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
13	04	1100	112	03	Teacher Salaries-HS	\$896,681	\$872,735	\$798,866	\$838,990	\$840,500	\$840,500	Review of staff allocations	1,510	0.18%	\$41,634	...
14	04	1100	211	03	Medical Insurance- HS plan changes	\$0	\$0	\$0	\$22,872	\$23,500	\$23,500	District wide allowance for plan changes at HS	628	2.75%	\$23,500	#DIV/0!
15	04	1100	211	03	Medical Insurance-HS	\$132,840	\$151,525	\$111,326	\$133,716	\$123,000	\$123,000	Estimate 5% increase based on 10/2021 staffing and appropriate staff allocations	(10,716)	-8.01%	\$11,674	7.70%
16	04	1100	212	03	Dental Insurance-HS	\$13,115	\$12,180	\$9,135	\$10,544	\$7,900	\$7,900	Estimate 5% increase based on 10/2021 staffing and appropriate staff allocations	(2,644)	-25.08%	-\$1,235	-10.14%
17	04	1100	213	03	Life Insurance-HS	\$995	\$1,466	\$1,060	\$1,524	\$1,200	\$1,200	Estimate based on 10/2021 staffing	(324)	-21.26%	\$140	9.53%
18	04	1100	214	03	Disability Insurance-HS	\$1,321	\$1,882	\$1,665	\$1,935	\$1,750	\$1,750	Estimate based on 10/2021 staffing	(185)	-9.58%	\$85	4.52%
19	04	1100	220	03	Social Security-HS	\$66,321	\$67,147	\$59,357	\$64,182	\$66,020	\$66,020	Includes FICA on wages and value of insurance buyback	1,838	2.86%	\$6,663	9.92%
20	04	1100	232	03	Teacher Retirement-HS	\$159,969	\$148,476	\$141,286	\$176,356	\$170,800	\$170,800	Equals salary time .2102	(5,556)	-3.15%	\$29,514	19.88%
21	04	1100	250	03	Unemployment-HS	\$0	\$1,430	\$1,533	\$2,768	\$2,750	\$2,750		(18)	-0.65%	\$1,217	85.13%
22	04	1100	260	03	Workers' Compensation-HS	\$2,537	\$4,084	\$2,569	\$4,304	\$2,500	\$2,500		(1,804)	-41.91%	-\$69	-1.69%
23	04	1100	112	11	SUMMER ACADEMY- FRES	\$0	\$0	\$0	\$20,000	\$1	\$1	Has been grant funded in previous years	(19,999)	-100.00%	\$1	...
24	04	1100	112	11	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
25	04	1100	112	11	Teacher Salaries-FRES	\$966,191	\$990,040	\$938,355	\$1,024,105	\$1,066,710	\$1,066,710	Review of staff allocations	42,605	4.16%	\$128,355	12.96%
26	04	1100	211	11	Medical Insurance- FRES plan changes	\$0	\$0	\$0	\$22,872	\$23,500	\$23,500	District wide allowance for plan changes at FRES	628	2.75%	\$23,500	...
27	04	1100	211	11	Medical Insurance-FRES	\$258,953	\$291,068	\$222,993	\$228,897	\$248,500	\$248,500	Estimate 5% increase based on 10/2021 staffing and appropriate staff allocations	19,603	8.56%	\$25,507	8.76%
28	04	1100	212	11	Dental Insurance-FRES	\$23,040	\$23,122	\$17,506	\$18,645	\$19,200	\$19,200	Estimate 5% increase based on 10/2021 staffing and appropriate staff allocations	555	2.98%	\$1,694	7.33%
29	04	1100	213	11	Life Insurance-FRES	\$979	\$1,675	\$1,056	\$1,702	\$1,200	\$1,200	Review of staff allocations	(502)	-29.49%	\$144	8.58%
30	04	1100	214	11	Disability Insurance-FRES	\$1,328	\$2,145	\$1,768	\$2,122	\$1,900	\$1,900	Review of staff allocations	(222)	-10.46%	\$133	6.18%
31	04	1100	220	11	Social Security-FRES	\$69,625	\$76,121	\$68,793	\$78,334	\$83,400	\$83,400	Review of staff allocations	5,066	6.47%	\$14,607	19.19%
32	04	1100	232	11	Teacher Retirement-FRES	\$160,769	\$176,850	\$160,022	\$215,267	\$213,200	\$213,200	Review of staff allocations	(2,067)	-0.96%	\$53,178	30.07%
33	04	1100	250	11	Unemployment-FRES	\$0	\$1,250	\$1,844	\$3,379	\$3,450	\$3,450	Review of staff allocations	71	2.10%	\$1,606	128.48%
34	04	1100	260	11	Workers' Compensation-FRES	\$2,568	\$4,553	\$3,014	\$3,012	\$2,975	\$2,975	Review of staff allocations	(37)	-1.23%	-\$39	-0.87%
35	04	1100	112	12	Wage Allowance for staffing changes	\$0	\$0	\$0	\$13,675	\$10,425	\$10,425	New Teacher orientation & mentoring \$2,000; Separation/Retirement \$8,425 (wages/benefits factored in below)	(3,250)	-23.77%	\$10,425	...
36	04	1100	112	12	Teacher Salaries-LCS	\$168,978	\$185,650	\$173,650	\$172,400	\$157,205	\$157,205		(15,195)	-8.81%	-\$16,445	-8.86%
37	04	1100	211	12	Medical Insurance-LCS	\$38,534	\$40,235	\$45,434	\$46,873	\$35,575	\$35,575	Estimate 5% increase based on 10/1 Enrollment	(11,298)	-24.10%	-\$9,859	-24.50%
38	04	1100	211	12	Medical Insurance-LCS plan changes	\$0	\$0	\$0	\$0	\$12,500	\$12,500	District wide allowance for plan changes at LCS	12,500	...	\$12,500	...
39	04	1100	212	12	Dental Insurance-LCS	\$2,650	\$2,652	\$2,830	\$2,830	\$2,100	\$2,100	Estimate 5% increase based on 10/1 enrollment	(730)	-25.80%	-\$730	-27.53%
40	04	1100	213	12	Life Insurance-LCS	\$155	\$295	\$198	\$162	\$300	\$300		138	85.19%	\$102	34.58%
41	04	1100	214	12	Disability Insurance-LCS	\$220	\$377	\$347	\$398	\$400	\$400		2	0.50%	\$53	14.05%
42	04	1100	220	12	Social Security-LCS	\$12,288	\$14,585	\$12,447	\$12,188	\$12,825	\$12,825	Includes FICA on wages and value of insurance buyback	637	5.23%	\$378	2.59%
43	04	1100	232	12	Teacher Retirement-LCS	\$30,025	\$33,847	\$33,514	\$36,238	\$35,300	\$35,300	Equals salary times .2102	(938)	-2.59%	\$1,786	5.28%
44	04	1100	250	12	Unemployment-LCS	\$0	\$296	\$360	\$568	\$555	\$555		(13)	-2.29%	\$195	65.99%
45	04	1100	260	12	Workers' Compensation-LCS	\$505	\$874	\$559	\$554	\$535	\$535		(19)	-3.43%	-\$24	-2.70%
46	04	1110	211	02	Medical Insurance-MS	\$3,277	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
47	04	1110	211	03	Medical Insurance-HS	\$4,004	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
48	04	1110	114	11	Teacher Aide Salaries-FRES	\$20,547	\$11,211	\$1,238	\$0	\$1	\$1		1	...	-\$1,237	-11.03%
49	04	1110	211	11	Medical Insurance-FRES	\$395	\$308	\$989	\$0	\$1	\$1		1	...	-\$988	-320.62%
50	04	1110	213	11	Life Insurance- FRES	\$70	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
51	04	1110	220	11	Social Security-FRES	\$1,565	\$858	\$95	\$0	\$1	\$1		1	...	-\$94	-10.92%
52	04	1110	250	11	Unemployment-FRES	\$0	\$103	\$0	\$103	\$1	\$1		(102)	-99.03%	\$1	0.97%
53	04	1110	260	11	Workers' Compensation-FRES	\$62	\$68	\$0	\$0	\$1	\$1		1	...	\$1	1.47%
54	04	1110	114	12	Teacher Aide Salaries-LCS	\$58,215	\$60,722	\$61,190	\$59,490	\$59,900	\$59,900	3 Classroom Aide's	410	0.69%	-\$1,290	-2.12%
55	04	1110	211	12	Medical Insurance-LCS	\$17,436	\$9,493	\$17,426	\$17,318	\$17,750	\$17,750	Estimate 5% increase	432	2.49%	\$324	3.41%
56	04	1110	212	12	Dental Insurance-LCS	\$972	\$1,607	\$0	\$564	\$1,200	\$1,200	Based on enrollment 10/1	636	112.77%	\$1,200	74.67%
57	04	1110	213	12	Life Insurance-LCS	\$115	\$107	\$108	\$162	\$165	\$165		3	1.85%	\$57	53.05%
58	04	1110	214	12	Disability Insurance-LCS	\$98	\$137	\$114	\$137	\$135	\$135		(2)	-1.46%	\$21	15.55%
59	04	1110	220	12	Social Security-LCS	\$4,259	\$4,645	\$4,509	\$858	\$4,590	\$4,590		3,732	434.97%	\$81	1.73%
60	04	1110	231	12	Teacher Adie Retirement-LCS	\$0	\$0	\$0	\$0	\$6,090	\$6,090	Line item needed to properly account for this expense	6,090	...	\$6,090	...
61	04	1110	250	12	Unemployment-LCS	\$2,352	\$203	\$167	\$203	\$195	\$195		(8)	-3.94%	\$28	13.69%
62	04	1110	260	12	Workers' Compensation-LCS	\$142	\$285	\$190	\$137	\$165	\$165		28	20.44%	-\$25	-8.92%
63	04	1120	114	02	Substitute Teacher Salaries-MS	\$47,758	\$30,000	\$28,116	\$30,000	\$30,000	\$30,000	Compensation for as-needed and long-term substitute staff	-	0.00%	\$1,884	6.28%
64	04	1120	220	02	Social Security-MS	\$1,094	\$2,295	\$2,135	\$2,295	\$2,295	\$2,295		-	0.00%	\$160	6.96%
65	04	1120	250	02	Unemployment-MS	\$0	\$145	\$107	\$145	\$95	\$95		(50)	-34.48%	-\$12	-7.94%
66	04	1120	260	02	Workers' Compensation-MS	\$35	\$141	\$109	\$141	\$85	\$85		(56)	-39.72%	-\$24	-16.94%

Wilton-Lyndeborough Cooperative School District

FY 23 Budget - Wages/Benefits Comparison

											Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual			
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	\$ Difference	% Difference	\$ Difference	% Difference		
67	04	1120	114	03	Substitute Teacher Salaries-HS	\$9,445	\$30,000	\$25,840	\$30,000	\$30,000	\$30,000		0.00%	\$4,160	13.87%	
68	04	1120	220	03	Social Security-HS	\$720	\$2,295	\$2,025	\$2,295	\$2,295	\$2,295		0.00%	\$270	11.78%	
69	04	1120	250	03	Unemployment-HS	\$0	\$145	\$103	\$145	\$95	\$95	(50)	-34.48%	\$-8	-5.19%	
70	04	1120	260	03	Workers' Compensation-HS	\$19	\$141	\$104	\$141	\$85	\$85	(56)	-39.72%	\$-19	-13.31%	
71	04	1120	114	11	Sub. Teacher Salaries-FRES	\$3,980	\$30,000	\$54,806	\$30,000	\$30,000	\$30,000		0.00%	\$-24,806	-82.69%	
72	04	1120	220	11	Social Security-FRES	\$219	\$2,295	\$4,190	\$2,295	\$2,295	\$2,295		0.00%	\$-1,895	-82.56%	
73	04	1120	250	11	Unemployment-FRES	\$0	\$145	\$179	\$145	\$95	\$95	(50)	-34.48%	\$-84	-58.05%	
74	04	1120	260	11	Workers' Compensation-FRES	\$5	\$141	\$165	\$141	\$85	\$85	(56)	-39.72%	\$-80	-56.70%	
75	04	1120	114	12	Sub. Teacher Salaries-LCS	\$12,139	\$30,000	\$6,669	\$30,000	\$30,000	\$30,000		0.00%	\$23,331	77.77%	
76	04	1120	220	12	Social Security-LCS	\$929	\$2,295	\$510	\$2,295	\$2,295	\$2,295		0.00%	\$1,785	77.77%	
77	04	1120	250	12	Unemployment-LCS	\$0	\$145	\$22	\$145	\$95	\$95	(50)	-34.48%	\$73	50.30%	
78	04	1120	260	12	Workers' Compensation-LCS	\$36	\$141	\$22	\$141	\$85	\$85	(56)	-39.72%	\$63	44.57%	
79	04	1210	112	02	Special Education Teacher Salaries- MS	\$90,590	\$92,635	\$112,050	\$86,000	\$96,065	\$96,065	2 FTE	11.70%	\$-15,985	-17.26%	
80	04	1210	211	02	Medical Insurance-MS	\$17,829	\$17,050	\$22,698	\$10,470	\$6,900	\$6,900	Estimate 5% increase based on 10/1 Enrollment	(3,570)	-34.10%	\$-15,798	-92.66%
81	04	1210	212	02	Dental Insurance-MS	\$2,717	\$2,722	\$2,822	\$2,058	\$265	\$265	Estimate 5% increase based on 10/1 Enrollment	(1,793)	-87.12%	\$-2,557	-93.94%
82	04	1210	213	02	Life Insurance-MS	\$147	\$158	\$156	\$158	\$140	\$140	(18)	-11.39%	\$-16	-10.17%	
83	04	1210	214	02	Disability Insurance-MS	\$153	\$202	\$229	\$205	\$150	\$150	(55)	-26.83%	\$-79	-39.12%	
84	04	1210	220	02	Social Security-MS	\$6,980	\$7,081	\$8,591	\$6,536	\$7,575	\$7,575	Salary *.0765 on wages and health insurance buyback	1,039	15.90%	\$-1,016	-14.34%
85	04	1210	232	02	Teacher Retirement-MS	\$16,048	\$16,476	\$23,766	\$18,077	\$20,195	\$20,195	Equals salary time .2102	2,118	11.72%	\$-3,571	-21.67%
86	04	1210	250	02	Unemployment-MS	\$0	\$203	\$202	\$283	\$310	\$310	27	9.54%	\$108	53.14%	
87	04	1210	260	02	Workers' Compensation-MS	\$277	\$421	\$367	\$286	\$265	\$265	(21)	-7.34%	\$-102	-24.20%	
88	04	1210	112	03	Special Education Teacher Salaries- HS	\$59,689	\$58,135	\$82,350	\$105,700	\$106,535	\$106,535	2 FTE	835	0.79%	\$24,185	41.60%
89	04	1210	211	03	Medical Insurance-HS	\$16,720	\$15,050	\$21,180	\$31,343	\$19,800	\$19,800	Estimate 5% increase based on 10/1 Enrollment	(11,543)	-36.83%	\$-1,380	-9.17%
90	04	1210	212	03	Dental Insurance-HS	\$1,270	\$1,274	\$1,442	\$2,058	\$1,300	\$1,300	Estimate 5% increase based on 10/1 Enrollment	(758)	-36.83%	\$-142	-11.16%
91	04	1210	213	03	Life Insurance-HS	\$85	\$99	\$104	\$108	\$190	\$190	82	75.93%	\$86	86.57%	
92	04	1210	214	03	Disability Insurance-HS	\$92	\$127	\$161	\$246	\$245	\$245	(1)	-0.41%	\$84	66.37%	
93	04	1210	220	03	Social Security-HS	\$4,291	\$4,448	\$5,984	\$8,033	\$8,235	\$8,235	Salary *.0765 on wages and value of health insurance buyback	202	2.51%	\$2,251	50.61%
94	04	1210	232	03	Teacher Retirement-HS	\$10,595	\$10,348	\$14,658	\$22,218	\$22,395	\$22,395	Equals salary time .2102	177	0.80%	\$7,737	74.76%
95	04	1210	250	03	Unemployment-HS	\$0	\$135	\$135	\$348	\$350	\$350	2	0.57%	\$215	159.24%	
96	04	1210	260	03	Workers' Compensation-HS	\$179	\$265	\$265	\$339	\$295	\$295	(44)	-12.98%	\$30	11.46%	
97	04	1210	112	11	Special Educ Teacher Salaries- FRES	\$142,838	\$146,750	\$155,269	\$147,900	\$160,725	\$160,725	3 FTE	12,825	8.67%	\$5,456	3.72%
98	04	1210	211	11	Medical Insurance-FRES	\$31,250	\$31,100	\$10,129	\$12,470	\$28,700	\$28,700	Estimate 5% increase based on 10/1 Enrollment	16,230	130.15%	\$18,571	59.71%
99	04	1210	212	11	Dental Insurance-FRES	\$2,311	\$2,316	\$651	\$564	\$1,500	\$1,500	Estimate 5% increase based on 10/1 Enrollment	936	165.96%	\$849	36.65%
100	04	1210	213	11	Life Insurance-FRES	\$239	\$251	\$198	\$251	\$200	\$200	(51)	-20.32%	\$2	0.80%	
101	04	1210	214	11	Disability Insurance-FRES	\$275	\$322	\$317	\$322	\$320	\$320	(2)	-0.62%	\$3	0.78%	
102	04	1210	220	11	Social Security-FRES	\$20,826	\$11,226	\$11,913	\$11,240	\$12,450	\$12,450	Salary *.0765 on wages and health insurance buyback	1,210	10.77%	\$537	4.79%
103	04	1210	232	11	Teacher Retirement-FRES	\$14,662	\$26,122	\$27,107	\$31,089	\$33,785	\$33,785	Equals salary time .2102	2,696	8.67%	\$6,678	25.56%
104	04	1210	250	11	Unemployment-FRES	\$0	\$203	\$418	\$488	\$520	\$520	32	6.56%	\$102	50.21%	
105	04	1210	260	11	Workers' Compensation-FRES	\$432	\$669	\$506	\$475	\$445	\$445	(30)	-6.32%	\$-61	-9.10%	
106	04	1210	112	12	Special Education Teacher Salaries- LCS	\$37,800	\$38,000	\$39,200	\$38,000	\$49,500	\$49,500	1 FTE	11,500	30.26%	\$10,300	27.11%
107	04	1210	211	12	Medical Insurance-LCS	\$23,965	\$21,966	\$21,950	\$22,872	\$24,000	\$24,000	Estimate 5% increase based on 10/1 Enrollment	1,128	4.93%	\$2,050	9.33%
108	04	1210	212	12	Dental Insurance-LCS	\$1,677	\$1,681	\$1,493	\$1,538	\$1	\$1	Estimate 5% increase based on 10/1 Enrollment	(1,537)	-99.93%	\$-1,492	-88.78%
109	04	1210	213	12	Life Insurance-LCS	\$84	\$65	\$66	\$65	\$90	\$90	25	38.46%	\$24	36.92%	
110	04	1210	214	12	Disability Insurance-LCS	\$80	\$84	\$80	\$84	\$85	\$85	1	1.19%	\$5	6.19%	
111	04	1210	220	12	Social Security-LCS	\$6,675	\$2,908	\$2,682	\$2,888	\$3,785	\$3,785	Salary *.0765 on wages	897	31.06%	\$1,103	37.94%
112	04	1210	232	12	Teacher Retirement-LCS	\$1,961	\$6,764	\$8,799	\$8,888	\$10,405	\$10,405	Equals salary time .2102	1,417	15.77%	\$1,606	23.74%
113	04	1210	250	12	Unemployment-LCS	\$0	\$68	\$88	\$125	\$160	\$160	35	28.00%	\$72	106.38%	
114	04	1210	260	12	Workers' Compensation-LCS	\$119	\$174	\$126	\$122	\$140	\$140	18	14.75%	\$14	8.02%	
115	04	1211	114	02	SPED Aide Salaries-MS	\$130,447	\$95,926	\$124,927	\$90,180	\$108,150	\$108,150	Corrected staffing allocations (5 FTE plus half LNA)	17,970	19.93%	\$-16,777	-17.49%
116	04	1211	211	02	Medical Insurance-MS	\$35,065	\$30,443	\$34,347	\$24,675	\$48,000	\$48,000	Estimate based on 10/2021 staffing and 5% increase	23,325	94.53%	\$13,653	44.85%
117	04	1211	212	02	Dental Insurance- MS	\$634	\$633	\$1,399	\$665	\$3,000	\$3,000	Estimate based on 10/2021 staffing and 5% increase	2,335	361.13%	\$1,601	252.88%
118	04	1211	213	02	Life Insurance-MS	\$264	\$169	\$208	\$162	\$200	\$200	Corrected from Draft #1	38	23.46%	\$-8	-4.88%
119	04	1211	214	02	Disability Insurance-MS	\$212	\$217	\$237	\$225	\$220	\$220	(5)	-2.43%	\$-17	-7.89%	
120	04	1211	220	02	Social Security-MS	\$9,428	\$7,338	\$9,015	\$6,854	\$8,600	\$8,600	Correction based on staffing allocations	1,746	25.47%	\$-415	-5.65%
121	04	1211	231	02	SPED Aid Retirement-MS	\$0	\$0	\$0	\$0	\$2,335	\$2,335	Line item needed to properly account for this expense	2,335	...	\$2,335	...
122	04	1211	250	02	Unemployment-MS	\$0	\$338	\$321	\$328	\$350	\$350	22	6.71%	\$29	8.71%	
123	04	1211	260	02	Workers' Compensation-MS	\$416	\$450	\$402	\$438	\$300	\$300	(138)	-31.51%	\$-102	-22.61%	
124	04	1211	114	03	SPED Aide Salaries-HS	\$88,888	\$104,981	\$73,098	\$119,842	\$76,650	\$76,650	Corrected staffing allocations (3 FTE plus half LNA)	(43,192)	-36.04%	\$3,552	3.38%
125	04	1211	211	03	Medical Insurance-HS	\$1,860	\$5,100	\$2,825	\$19,855	\$27,400	\$27,400	Estimate based on FTE positions; not 10/1 actual	7,545	38.00%	\$24,575	481.86%
126	04	1211	212	03	Dental Insurance-HS	\$634	\$0	\$0	\$1,129	\$3,050	\$3,050	Estimate based on FTE positions; not 10/1 actual	1,921	170.15%	\$3,050	...
127	04	1211	213	03	Life Insurance-HS	\$183	\$185	\$128	\$162	\$150	\$150	(12)	-7.41%	\$22	12.05%	
128	04	1211	214	03	Disability Insurance-HS	\$217	\$237	\$139	\$237	\$150	\$150	(87)	-36.71%	\$11	4.83%	
129	04	1211	220	03	Social Security-HS	\$6,676	\$8,031	\$5,596	\$9,108	\$6,020	\$6,020	Equals salary times *.076	(3,088)	-33.90%	\$424	5.28%
130	04	1211	231	03	Employee Retirement	\$0	\$3,499	\$1,817	\$4,603	\$5,285	\$5,285	Equals .1406 of salary for those working 35 hours or more weekly	682	14.82%	\$3,468	99.11%
131	04	1211	250	03	Unemployment-HS	\$0	\$338	\$185	\$345	\$245	\$245	(100)	-28.99%	\$60	17.79%	
132	04	1211	260	03	Workers' Compensation-HS	\$272	\$493	\$233	\$500	\$210	\$210	(290)	-58.00%	\$-23	-4.69%	
133	04	1211	114	11	SPED Aide Salaries-FRES	\$85,084	\$157,729	\$81,294	\$110,237	\$82,820	\$82,820	Corrected staffing allocations (4 FTE)	(27,417)	-24.87%	\$1,526	0.97%
134	04	1211	211	11	Medical Insurance-FRES	\$18,211	\$42,102	\$19,426	\$11,821	\$20,650	\$20,650	Based on 10/2021 staffing and 5% estimated increase	8,829	74.69%	\$1,224	2.91%
135	04	1211	212	11	Dental Insurance- FRES	\$34	\$3,223	\$564	\$564	\$590	\$590	Based on 10/2021 staffing and 5% estimated increase	26	4.61%	\$26	0.79%
136	04	1211	213	11	Life Insurance-FRES	\$247	\$282	\$144	\$282	\$150	\$150	(132)	-46.81%	\$6	2.01%	
137	04	1211	214	11	Disability Insurance-FRES	\$121	\$398	\$151	\$398	\$155	\$155	(243)	-61.06%	\$4	1.12%	
138	04	1211	220	11	Social Security-FRES	\$5,501	\$12,025	\$5,404	\$8,378	\$6,490	\$6,490	Equals salary times *.076	(1,888)	-22.54%	\$1,086	9.03%
139	04	1211	231	11	Employee Retirement- FRES	\$0	\$3,499	\$0	\$4,604	\$1	\$1	Based on 10/2021 staffing there are no eligible employees for NHRS	(4,603)	-99.98%	\$1	0.03%

Wilton-Lyndeborough Cooperative School District

FY 23 Budget - Wages/Benefits Comparison

											Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual		
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	\$ Difference	% Difference	\$ Difference	% Difference	
141 04	1211	260	11	Workers' Compensation-FRES	\$257	\$768	\$264	\$750	\$230		(\$520)	-69.33%	-\$34	-4.42%	
142 04	1211	114	12	SPED Aide Salaries-LCS	\$34,813	\$31,618	\$47,752	\$59,306	\$39,650	\$39,650	Corrected staffing allocations (2 FTE)	(19,656)	-33.14%	-\$8,102	-25.62%
143 04	1211	211	12	Medical Insurance-LCS	\$366	\$1,550	\$5,798	\$6,816	\$7,750	\$7,750	Based on 10/2021 staffing and 5% estimated increase	934	13.70%	\$1,952	125.96%
144 04	1211	212	12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$590	\$590	Line item needed to properly account for this expense	590	...	\$590	...
145 04	1211	213	12	Life Insurance-LCS	\$23	\$56	\$66	\$65	\$55	\$55		(10)	-15.12%	-\$11	-18.93%
146 04	1211	214	12	Disability Insurance-LCS	\$60	\$71	\$65	\$85	\$55	\$55		(30)	-35.29%	-\$10	-13.52%
147 04	1211	220	12	Social Security-LCS	\$2,586	\$2,419	\$3,526	\$4,507	\$3,035	\$3,035	Equals salary times .076	(1,472)	-32.66%	-\$491	-20.31%
148 04	1211	231	12	SPED Aid Retirement-LCS	\$0	\$0	\$0	\$0	\$2,700	\$2,700	Line item needed to properly account for this expense	2,700	...	\$2,700	...
149 04	1211	250	12	Unemployment-LCS	\$0	\$135	\$155	\$139	\$130	\$130		(9)	-6.47%	-\$25	-18.37%
150 04	1211	260	12	Workers' Compensation-LCS	\$104	\$148	\$154	\$154	\$110	\$110		(44)	-28.57%	-\$44	-29.39%
151 04	1212	122	02	SPED Tutors - Summer-MS	\$8,148	\$10,650	\$20,984	\$15,650	\$19,500	\$19,500	Extended School Year Services for Special Needs students	3,850	24.60%	-\$1,484	-13.94%
152 04	1212	220	02	Social Security-MS	\$623	\$815	\$1,605	\$1,189	\$1,495	\$1,495	Equals salary times .076	306	25.74%	\$110	13.54%
153 04	1212	232	02	Teacher Retirement-MS	\$1,016	\$445	\$52	\$3,906	\$2,745	\$2,745	Equals .1406 of salary for those working 35 hours or more weekly	(1,161)	-29.72%	\$2,693	605.20%
154 04	1212	250	02	Unemployment-MS	\$0	\$51	\$3	\$55	\$65	\$65		10	18.18%	\$62	122.08%
155 04	1212	260	02	Workers' Compensation-MS	\$17	\$50	\$64	\$48	\$55	\$55		7	14.58%	-\$9	-17.22%
156 04	1212	122	03	SPED Tutors - Summer-HS	\$0	\$2,500	\$291	\$4,727	\$9,500	\$9,500	Extended School Year Services for Special Needs students	4,773	100.97%	\$9,209	368.35%
157 04	1212	220	03	Social Security-HS	\$0	\$191	\$22	\$359	\$730	\$730	Equals salary times .076	371	103.34%	\$708	370.53%
158 04	1212	232	03	Teacher Retirement-HS	\$0	\$2,892	\$1,118	\$583	\$1,340	\$1,340	Equals .1406 of salary for those working 35 hours or more weekly	757	129.85%	\$222	7.66%
159 04	1212	250	03	Unemployment-FRES	\$0	\$12	\$0	\$75	\$30	\$30		(45)	-60.00%	\$30	250.00%
160 04	1212	250	03	Unemployment-HS	\$0	\$78	\$27	\$11	\$90	\$90		79	718.18%	\$63	80.38%
161 04	1212	260	03	Workers' Compensation-HS	\$0	\$12	\$1	\$13	\$25	\$25		12	92.31%	\$24	200.50%
162 04	1212	122	11	SPED Tutors - Summer-FRES	\$16,725	\$16,245	\$30,286	\$21,245	\$26,500	\$26,500	Extended School Year Services for Special Needs students	5,255	24.74%	-\$3,786	-23.30%
163 04	1212	220	11	Social Security-FRES	\$1,279	\$1,243	\$2,159	\$1,615	\$2,030	\$2,030	Equals salary times .076	415	25.70%	-\$129	-10.38%
164 04	1212	232	11	Employee Retirement-FRES	\$1,495	\$1,896	\$2,774	\$2,465	\$3,725	\$3,725	Equals .1406 of salary for those working 35 hours or more weekly	1,260	51.12%	\$951	50.18%
165 04	1212	260	11	Workers' Compensation-FRES	\$42	\$76	\$80	\$65	\$85	\$85		20	30.77%	\$5	6.32%
166 04	1212	122	12	SPED Tutors - Summer-LCS	\$3,720	\$3,720	\$6,941	\$7,720	\$12,700	\$12,700	Extended School Year Services for Special Needs students	4,980	64.51%	\$5,759	154.80%
167 04	1212	220	12	Social Security-LCS	\$284	\$285	\$531	\$587	\$975	\$975	Equals salary times .076	388	66.10%	\$444	155.78%
168 04	1212	232	12	Teacher Retirement-LCS	\$0	\$662	\$456	\$861	\$1,785	\$1,785	Equals .1406 of salary for those working 35 hours or more weekly	924	107.32%	\$1,329	200.76%
169 04	1212	250	12	Unemployment-LCS	\$0	\$18	\$6	\$20	\$45	\$45		25	125.00%	\$39	215.39%
170 04	1212	260	12	Workers' Compensation-LCS	\$11	\$17	\$22	\$80	\$35	\$35		(45)	-56.25%	\$13	74.65%
171 04	1410	112	02	Co-Curricular Salaries - Academic-MS	\$9,002	\$11,560	\$8,359	\$11,560	\$11,560	\$11,560	Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$3,201	27.69%
172 04	1410	220	02	Social Security-MS	\$658	\$884	\$621	\$879	\$885	\$885		6	0.68%	\$264	29.86%
173 04	1410	232	02	Teacher Retirement-MS	\$1,530	\$2,058	\$1,416	\$4,186	\$2,430	\$2,430	Equals .2102 times salary for those working more than 35 hrs. /wk.	(1,756)	-41.95%	\$1,014	49.28%
174 04	1410	250	02	Unemployment-MS	\$0	\$56	\$26	\$56	\$40	\$40		(16)	-28.57%	\$14	24.52%
175 04	1410	260	02	Workers' Compensation-MS	\$27	\$54	\$27	\$54	\$30	\$30		(24)	-44.44%	\$3	5.81%
176 04	1410	112	03	Co-Curricular Salaries - Academic-HS	\$16,952	\$18,090	\$14,466	\$18,090	\$18,090	\$18,090	Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	\$3,624	20.03%
177 04	1410	220	03	Social Security-HS	\$1,240	\$1,384	\$1,158	\$1,375	\$1,385	\$1,385		10	0.73%	\$227	16.38%
178 04	1410	231	03	Employee Retirement-HS	\$2,829	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
179 04	1410	232	03	Teacher Retirement-HS	\$0	\$3,220	\$2,598	\$0	\$3,805	\$3,805	Equals .2102 times salary for those working more than 35 hrs. /wk.	3,805	...	\$1,207	37.48%
180 04	1410	250	03	Unemployment-HS	\$0	\$87	\$50	\$87	\$60	\$60		(27)	-31.03%	\$10	11.89%
181 04	1410	260	03	Workers' Compensation-HS	\$52	\$85	\$50	\$85	\$50	\$50		(35)	-41.18%	\$0	-0.45%
182 04	1410	112	11	Co-Curricular Salaries - Academic FRES	\$5,145	\$2,195	\$7,090	\$2,195	\$2,195	\$2,195	Non-Athletic Co-Curricular Salaries; estimate based on FY22	-	0.00%	-\$4,895	-223.01%
183 04	1410	220	11	Social Security-FRES	\$377	\$359	\$507	\$167	\$170	\$170		3	1.80%	-\$337	-93.87%
184 04	1410	231	11	Employee Retirement-FRES	\$675	\$0	\$0	\$2,675	\$1	\$1		(2,674)	-99.96%	\$1	...
185 04	1410	232	11	Teacher Retirement	\$100	\$836	\$1,262	\$1,087	\$460	\$460	Equals .2102 times salary for those working more than 35 hrs. /wk.	(627)	-57.68%	-\$802	-95.94%
186 04	1410	250	11	Unemployment Compensation	\$0	\$23	\$23	\$23	\$10	\$10		(13)	-56.52%	-\$13	-56.48%
187 04	1410	260	11	Workers' Compensation	\$15	\$22	\$23	\$22	\$5	\$5		(17)	-77.27%	-\$18	-80.91%
188 04	1420	112	02	Co-Curricular Salaries - Athletic-MS	\$13,135	\$17,791	\$16,771	\$17,791	\$17,791	\$17,791	Coaching Salaries; estimate based on FY22	-	0.00%	\$1,020	5.73%
189 04	1420	220	02	Social Security-MS	\$921	\$1,361	\$1,243	\$1,352	\$1,360	\$1,360		8	0.59%	\$117	8.63%
190 04	1420	232	02	Teacher Retirement-MS	\$1,516	\$1,242	\$1,802	\$1,615	\$3,740	\$3,740	Equals .2102 times salary for those working more than 35 hrs. /wk.	2,125	131.58%	\$1,938	156.02%
191 04	1420	250	02	Unemployment-MS	\$0	\$86	\$54	\$86	\$60	\$60		(26)	-30.23%	\$6	7.13%
192 04	1420	260	02	Workers' Compensation-MS	\$9	\$83	\$51	\$83	\$80	\$80		(3)	-3.61%	\$29	34.78%
193 04	1420	112	03	Co-Curricular Salaries - Athletic-HS	\$19,495	\$33,887	\$31,353	\$33,887	\$33,887	\$33,887	Coaching Salaries; estimate based on FY22	-	0.00%	\$2,534	7.48%
194 04	1420	220	03	Social Security-HS	\$1,388	\$2,592	\$2,356	\$2,575	\$2,595	\$2,595		20	0.78%	\$239	9.21%
195 04	1420	232	03	Teacher Retirement-HS	\$2,116	\$1,517	\$1,981	\$1,972	\$7,120	\$7,120	Equals .2102 times salary for those working more than 35 hrs. /wk.	5,148	261.05%	\$5,139	338.75%
196 04	1420	250	03	Unemployment-HS	\$0	\$164	\$101	\$164	\$115	\$115		(49)	-29.88%	\$14	8.84%
197 04	1420	260	03	Workers' Compensation-HS	\$33	\$159	\$91	\$159	\$160	\$160		1	0.63%	\$69	43.55%
198 04	2122	112	02	Guidance Salaries-MS	\$45,312	\$21,000	\$21,911	\$42,000	\$44,570	\$44,570	1.0 School Counselor	2,570	6.12%	\$22,659	107.90%
199 04	2122	211	02	Medical Insurance-MS	\$9,639	\$10,984	\$389	\$8,628	\$7,800	\$7,800	Estimate 5% increase based on 10/1 Enrollment	(828)	-9.60%	\$7,411	67.47%
200 04	2122	212	02	Dental Insurance-MS	\$728	\$301	\$0	\$684	\$600	\$600	Estimate 5% increase based on 10/1 Enrollment	(84)	-12.28%	\$600	199.34%
201 04	2122	213	02	Life Insurance-MS	\$84	\$40	\$0	\$70	\$75	\$75		5	7.14%	\$75	187.50%
202 04	2122	214	02	Disability Insurance-MS	\$90	\$0	\$0	\$84	\$90	\$90		6	7.14%	\$90	...
203 04	2122	220	02	Social Security-MS	\$3,122	\$1,557	\$1,706	\$3,213	\$3,409	\$3,409		196	6.10%	\$1,703	109.38%
204 04	2122	232	02	Teacher Retirement-MS	\$7,651	\$0	\$0	\$8,828	\$9,370	\$9,370	Equals salary time .2102	542	6.14%	\$9,370	...
205 04	2122	250	02	Unemployment-MS	\$0	\$34	\$73	\$135	\$145	\$145		10	7.41%	\$72	212.62%
206 04	2122	260	02	Workers' Compensation-MS	\$1,029	\$34	\$72	\$132	\$125	\$125		(7)	-5.30%	\$53	156.76%
207 04	2122	112	03	Guidance Salaries-HS	\$77,595	\$80,611	\$80,139	\$79,857	\$84,295	\$84,295	1.0 School Counselor; Draft 2 adjustment based on additional days per contract	4,438	5.56%	\$4,156	5.16%
208 04	2122	211	03	Medical Insurance-HS	\$22,013	\$21,966	\$22,100	\$22,872	\$24,000	\$24,000	Estimate 5% increase based on 10/1 Enrollment	1,128	4.93%	\$1,900	8.65%
209 04	2122	212	03	Dental Insurance-HS	\$1,669	\$1,677	\$1,493	\$1,480	\$1,550	\$1,550	Estimate 5% increase based on 10/1 Enrollment	70	4.73%	\$57	3.38%
210 04	2122	213	03	Life Insurance-HS	\$78	\$101	\$66	\$54	\$70	\$70		16	29.63%	\$4	3.96%
211 04	2122	214	03	Disability Insurance-HS	\$102	\$129	\$123	\$135	\$135	\$135		-	0.00%	\$12	9.12%
212 04	2122	220	03	Social Security-HS	\$5,613	\$6,066	\$5,816	\$6,069	\$6,450	\$6,450		381	6.28%	\$634	10.45%
213 04	2122	232	03	Teacher Retirement-HS	\$13,819	\$14,115	\$15,861	\$16,786	\$17,720	\$17,720	Equals salary time .2102	934	5.56%	\$1,859	13.17%

Wilton-Lyndeborough Cooperative School District

FY 23 Budget - Wages/Benefits Comparison

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual	
											\$ Difference	% Difference	\$ Difference	% Difference
214 04	2122	250 03	Unemployment-HS	\$0	\$167	\$114	\$263	\$270	\$270		7	2.66%	\$156	93.49%
215 04	2122	260 03	Workers' Compensation-HS	\$204	\$364	\$232	\$257	\$240	\$240		(17)	-6.61%	\$8	2.27%
216 04	2122	112 11	Guidance Salaries-FRES	\$69,800	\$71,000	\$68,999	\$41,000	\$42,500	\$42,500	1.0 School Counselor	1,500	3.66%	-\$26,499	-37.32%
217 04	2122	211 11	Medical Insurance-FRES	\$16,419	\$16,269	\$10,745	\$2,000	\$2,000	\$2,000	Budget based on single plan (current plan is health insurance buy back)	-	0.00%	-\$8,745	-53.75%
218 04	2122	212 11	Dental Insurance-FRES	\$973	\$972	\$520	\$0	\$1	\$1	Based on current demographics	1	...	-\$519	-53.38%
219 04	2122	213 11	Life Insurance-FRES	\$78	\$123	\$47	\$54	\$40	\$40		(14)	-25.93%	-\$7	-5.64%
220 04	2122	214 11	Disability Insurance-FRES	\$125	\$157	\$75	\$168	\$50	\$50		(118)	-70.24%	-\$25	-15.94%
221 04	2122	220 11	Social Security-FRES	\$4,961	\$5,432	\$5,266	\$3,116	\$3,255	\$3,255	Salary *.0765 on wages and health insurance buyback	139	4.46%	-\$2,011	-37.01%
222 04	2122	232 11	Teacher Retirement-FRES	\$12,371	\$12,638	\$12,282	\$8,618	\$8,935	\$8,935	Equals salary time .2102	317	3.68%	-\$3,347	-26.48%
223 04	2122	250 11	Unemployment-FRES	\$0	\$68	\$96	\$173	\$140	\$140		(33)	-19.08%	\$44	64.72%
224 04	2122	260 11	Workers' Compensation-FRES	\$209	\$326	\$225	\$169	\$120	\$120		(49)	-28.99%	-\$105	-32.12%
225 04	2129	114 02	Guidance Secretary Salary-MS	\$14,761	\$15,918	\$14,600	\$14,765	\$15,515	\$15,515	.45 FTE Middle School	751	5.08%	\$915	5.75%
226 04	2129	211 02	Medical Insurance-MS	\$10,230	\$11,022	\$7,358	\$7,624	\$8,005	\$8,005	Estimate 5% increase	381	5.00%	\$647	5.87%
227 04	2129	212 02	Dental Insurance-MS	\$754	\$754	\$392	\$390	\$410	\$410	Estimate 5% increase	20	5.13%	\$18	2.38%
228 04	2129	213 02	Life Insurance-MS	\$24	\$28	\$17	\$15	\$20	\$20		5	33.33%	\$3	9.25%
229 04	2129	214 02	Disability Insurance-MS	\$26	\$36	\$28	\$34	\$30	\$30		(4)	-11.76%	\$2	6.89%
230 04	2129	220 02	Social Security-MS	\$1,011	\$1,218	\$1,014	\$1,122	\$1,190	\$1,190	Equals salary times .076	68	6.06%	\$176	14.47%
231 04	2129	231 02	Employee Retirement-MS	\$1,647	\$1,778	\$1,631	\$2,076	\$2,185	\$2,185	Equals .1406 times salary for those working more than 35 hrs. /wk.	109	5.25%	\$554	31.17%
232 04	2129	250 02	Unemployment-MS	\$0	\$68	\$30	\$64	\$50	\$50		(14)	-21.88%	\$20	30.12%
233 04	2129	260 02	Workers' Compensation-MS	\$46	\$75	\$47	\$73	\$40	\$40		(33)	-45.21%	-\$7	-9.24%
234 04	2129	114 03	Guidance Secretary Salary-HS	\$18,048	\$15,918	\$17,674	\$18,046	\$18,965	\$18,965	.55 FTE High School	920	5.10%	\$1,291	8.11%
235 04	2129	211 03	Medical Insurance-HS	\$12,150	\$10,944	\$8,901	\$9,318	\$9,800	\$9,800	Estimate 5% increase	482	5.17%	\$899	8.22%
236 04	2129	212 03	Dental Insurance-HS	\$922	\$922	\$474	\$477	\$500	\$500		23	4.82%	\$26	2.78%
237 04	2129	213 03	Life Insurance-HS	\$19	\$28	\$21	\$19	\$35	\$35		16	84.21%	\$14	49.82%
238 04	2129	214 03	Disability Insurance-HS	\$33	\$36	\$33	\$41	\$38	\$38		(3)	-7.32%	\$5	12.94%
239 04	2129	220 03	Social Security-HS	\$1,236	\$1,218	\$1,227	\$1,371	\$1,450	\$1,450	Equals salary times .076	79	5.76%	\$223	18.29%
240 04	2129	231 03	Employee Retirement-HS	\$2,014	\$1,778	\$1,974	\$2,637	\$2,670	\$2,670	Equals .1406 times salary for those working more than 35 hrs. /wk.	133	5.24%	\$696	39.13%
241 04	2129	250 03	Unemployment-HS	\$0	\$68	\$35	\$70	\$65	\$65		(5)	-7.14%	\$30	43.41%
242 04	2129	260 03	Workers' Compensation-HS	\$72	\$75	\$57	\$77	\$50	\$50		(27)	-35.06%	-\$7	-9.07%
243 04	2134	112 02	Nurses Salary-MS	\$26,741	\$26,379	\$26,325	\$26,325	\$28,645	\$28,645		2,320	8.81%	\$2,320	8.79%
244 04	2134	211 02	Medical Insurance-MS	\$13,258	\$10,983	\$9,945	\$10,292	\$10,800	\$10,800	Estimate 5% increase based on 10/1 Enrollment	508	4.94%	\$655	7.78%
245 04	2134	212 02	Dental Insurance-MS	\$754	\$754	\$672	\$627	\$700	\$700	Estimate 5% increase based on 10/1 Enrollment	73	11.64%	\$28	3.71%
246 04	2134	213 02	Life Insurance-MS	\$38	\$46	\$30	\$24	\$35	\$35		11	44.03%	\$5	11.35%
247 04	2134	214 02	Disability Insurance-MS	\$56	\$59	\$55	\$61	\$60	\$60		(1)	-1.15%	\$5	8.07%
248 04	2134	220 02	Social Security-MS	\$2,071	\$2,014	\$1,793	\$2,001	\$2,190	\$2,190		189	9.45%	\$397	19.71%
249 04	2134	232 02	Teacher Retirement-MS	\$4,760	\$4,686	\$4,686	\$5,534	\$6,020	\$6,020	Equals salary time .2102	486	8.78%	\$1,334	28.47%
250 04	2134	250 02	Unemployment-MS	\$0	\$68	\$46	\$86	\$95	\$95		9	10.47%	\$49	71.74%
251 04	2134	260 02	Workers' Compensation-MS	\$86	\$122	\$85	\$122	\$80	\$80		(42)	-34.43%	-\$5	-3.89%
252 04	2134	112 03	Nurses Salary-HS	\$32,683	\$32,175	\$32,175	\$32,175	\$35,010	\$35,010		2,835	8.81%	\$2,835	8.81%
253 04	2134	211 03	Medical Insurance-HS	\$14,163	\$10,983	\$12,155	\$12,580	\$13,200	\$13,200	Estimate 5% increase based on 10/1 Enrollment	620	4.93%	\$1,045	9.51%
254 04	2134	212 03	Dental Insurance-HS	\$922	\$922	\$821	\$821	\$860	\$860	Estimate 5% increase based on 10/1 Enrollment	39	4.75%	\$39	4.19%
255 04	2134	213 03	Life Insurance-HS	\$46	\$56	\$36	\$30	\$40	\$40		10	34.68%	\$4	6.75%
256 04	2134	214 03	Disability Insurance-HS	\$68	\$72	\$68	\$74	\$70	\$70		(4)	-5.63%	\$2	3.28%
257 04	2134	220 03	Social Security-HS	\$2,354	\$2,461	\$2,192	\$2,445	\$2,680	\$2,680		235	9.61%	\$488	19.84%
258 04	2134	232 03	Teacher Retirement-HS	\$5,653	\$5,727	\$5,727	\$6,763	\$7,360	\$7,360	Equals salary time .2102	597	8.83%	\$1,633	28.51%
259 04	2134	250 03	Unemployment-HS	\$0	\$68	\$57	\$106	\$115	\$115		9	8.49%	\$58	86.01%
260 04	2134	260 03	Workers' Compensation-HS	\$104	\$150	\$103	\$150	\$95	\$95		(55)	-36.67%	-\$8	-5.65%
261 04	2134	112 11	Nurses Salary-FRES	\$63,550	\$65,139	\$54,500	\$54,500	\$50,250	\$50,250		(4,250)	-7.80%	-\$4,250	-6.52%
262 04	2134	211 11	Medical Insurance-FRES	\$26,744	\$21,966	\$18,442	\$19,060	\$24,000	\$24,000	Estimate 5% increase based on 10/1 Enrollment	4,940	25.92%	\$5,558	25.30%
263 04	2134	212 11	Dental Insurance-FRES	\$1,925	\$1,677	\$1,244	\$1,244	\$1	\$1	Based on 10/1 Enrollment	(1,243)	-99.92%	-\$1,243	-74.14%
264 04	2134	213 11	Life Insurance-FRES	\$0	\$112	\$60	\$54	\$75	\$75		21	38.89%	\$15	13.27%
265 04	2134	214 11	Disability Insurance-FRES	\$166	\$144	\$104	\$126	\$110	\$110		(16)	-13.03%	\$6	4.00%
266 04	2134	220 11	Social Security-FRES	\$4,464	\$4,984	\$3,822	\$4,142	\$3,845	\$3,845		(297)	-7.17%	\$23	0.46%
267 04	2134	232 11	Teacher Retirement-FRES	\$11,311	\$11,595	\$9,701	\$11,456	\$10,560	\$10,560	Equals salary time .2102	(896)	-7.82%	\$859	7.41%
268 04	2134	250 11	Unemployment-FRES	\$0	\$68	\$163	\$179	\$165	\$165		(14)	-7.82%	\$2	2.68%
269 04	2134	260 11	Workers' Compensation-FRES	\$191	\$298	\$175	\$298	\$140	\$140		(158)	-53.02%	-\$35	-11.86%
270 04	2134	112 12	Nurses Salary-LCS	\$61,800	\$50,967	\$59,371	\$50,400	\$60,000	\$60,000	Draft 2 increase due to additional days per contract	9,600	19.05%	\$629	1.23%
271 04	2134	211 12	Medical Insurance-LCS	\$8,284	\$8,135	\$16,379	\$16,941	\$17,800	\$17,800	Estimate 5% increase based on 10/1 Enrollment	859	5.07%	\$1,421	17.47%
272 04	2134	212 12	Dental Insurance-LCS	\$972	\$778	\$866	\$866	\$910	\$910	Estimate 5% increase based on 10/1 Enrollment	44	5.08%	\$44	5.60%
273 04	2134	213 12	Life Insurance-LCS	\$77	\$108	\$66	\$54	\$70	\$70		16	29.63%	\$4	3.70%
274 04	2134	214 12	Disability Insurance-LCS	\$83	\$139	\$106	\$118	\$110	\$110		(8)	-6.68%	\$4	2.99%
275 04	2134	220 12	Social Security-LCS	\$4,309	\$3,879	\$3,507	\$3,830	\$4,590	\$4,590		760	19.84%	\$1,083	27.93%
276 04	2134	232 12	Teacher Retirement-LCS	\$10,947	\$0	\$0	\$0	\$12,615	\$12,615	Line item needed to properly account for this expense	12,615	...	\$12,615	...
277 04	2134	250 12	Unemployment-LCS	\$0	\$68	\$79	\$166	\$175	\$175		9	5.42%	\$96	141.60%
278 04	2134	260 12	Workers' Compensation-LCS	\$184	\$289	\$162	\$289	\$170	\$170		(119)	-41.18%	\$8	2.76%
279 04	2140	112 01	School Psychologist	\$26,751	\$70,000	\$73,000	\$73,000	\$73,000	\$73,000	Will probably be contracted service in 2023	-	0.00%	\$0	0.00%
280 04	2140	211 01	Medical Insurance-Psych	\$117	\$21,966	\$21,590	\$22,872	\$23,000	\$23,000	Budget as if position is funded by staff	128	0.56%	\$1,050	4.78%
281 04	2140	212 01	Dental Insurance-Psych	\$21,965	\$1,631	\$1,493	\$1,493	\$1,500	\$1,500	Budget as if position is funded by staff	7	0.47%	\$7	0.41%
282 04	2140	213 01	Life Insurance-Psych	\$1,631	\$123	\$84	\$123	\$85	\$85	Budget as if position is funded by staff	(38)	-30.89%	\$1	0.67%
283 04	2140	214 01	LTD Insurance-Psych	\$150	\$158	\$134	\$158	\$135	\$135	Budget as if position is funded by staff	(23)	-14.56%	\$1	0.67%
284 04	2140	220 01	FICA Insurance-Psych	\$4,825	\$5,355	\$5,056	\$5,548	\$5,585	\$5,585	Budget as if position is funded by staff	37	0.67%	\$529	9.88%
285 04	2140	231 01	Teacher Retirement	\$12,459	\$12,460	\$12,994	\$15,345	\$15,345	\$15,345	Budget as if position is funded by staff	-	0.00%	\$2,351	18.87%
286 04	2140	250 01	Unemployment-Psych	\$0	\$68	\$84	\$68	\$85	\$85	Budget as if position is funded by staff	17	25.00%	\$1	1.34%
287 04	2140	260 01	Workers' Comp-Psych	\$0	\$328	\$235	\$328	\$235	\$235	Budget as if position is funded by staff	(93)	-28.35%	\$0	0.07%



Wilton-Lyndeborough Cooperative School District

FY 23 Budget - Wages/Benefits Comparison

											Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual	
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
288 04	2149	112 01	BCBA Other Admin Salary-SPED	\$82,212	\$65,000	\$70,000	\$70,000	\$71,575	\$71,575		1,575	2.25%	\$1,575	2.42%
289 04	2149	211 01	Medical Insurance-SPED	\$23,782	\$22,741	\$21,950	\$22,872	\$24,000	\$24,000	Estimate 5% increase based on 10/1 Enrollment	1,128	4.93%	\$2,050	9.01%
290 04	2149	212 01	Dental Insurance- SPED	\$1,087	\$1,631	\$0	\$1,493	\$1	\$1	Based on 10/1 Enrollment (0)	(1,492)	-99.93%	\$1	0.06%
291 04	2149	213 01	Life Insurance- BCBA	\$120	\$139	\$50	\$56	\$55	\$55		(1)	-1.79%	\$6	3.96%
292 04	2149	214 01	Disability- BCBA	\$147	\$178	\$99	\$148	\$100	\$100		(48)	-32.43%	\$1	0.39%
293 04	2149	220 01	Social security - BCBA	\$6,069	\$4,980	\$5,060	\$5,320	\$5,490	\$5,490		170	3.20%	\$430	8.63%
294 04	2149	231 01	Employee retirement- BCBA	\$8,432	\$7,004	\$7,819	\$14,714	\$10,065	\$10,065	Equals .1406 times salary for those working more than 35 hrs. /wk.	(4,649)	-31.60%	\$2,246	32.07%
295 04	2149	250 01	Unemployment - SPED	\$0	\$68	\$134	\$0	\$240	\$240		240	#DIV/0!	\$106	155.60%
296 04	2149	260 01	Workers' Compensation-SPED	\$224	\$371	\$225	\$360	\$195	\$195	ABA/RBT Rise staff	(165)	-45.83%	-\$30	-8.11%
297 04	2149	114 02	ABA Therapist-MS	\$99,216	\$102,629	\$84,241	\$79,690	\$139,150	\$145,647	4 ABA/RBT Therapists for Rise Program; Draft 2 adjustment due to staff allocation	65,957	82.77%	\$61,406	59.83%
298 04	2149	211 02	Medical Insurance- MS	\$10,613	\$10,135	\$6,264	\$15,529	\$28,000	\$28,000	Based on 10/2021 accurate staffing and 5% estimated increase	12,471	80.31%	\$21,476	214.47%
299 04	2149	212 02	Dental Insurance- MS	\$633	\$633	\$261	\$470	\$1,550	\$1,550	Based on 10/2021 accurate staffing and 5% estimated increase	1,080	229.79%	\$1,289	203.59%
300 04	2149	213 02	Life Insurance- MS	\$131	\$181	\$103	\$87	\$200	\$200	ABA/RBT Rise staff	113	128.62%	\$97	53.82%
301 04	2149	214 02	Disability Insurance- MS	\$156	\$232	\$117	\$171	\$210	\$210	ABA/RBT Rise staff	39	22.81%	\$93	40.18%
302 04	2149	220 02	Social Security- MS-ABA	\$10	\$7,851	\$6,560	\$4,269	\$10,950	\$11,450	Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to reflect recent RBT certification	7,181	168.21%	\$4,890	62.28%
303 04	2149	231 02	Employee Retirement -MS/ABA	\$10,256	\$11,464	\$8,523	\$11,204	\$15,760	\$16,675	Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to reflect recent RBT certification	5,471	48.83%	\$8,152	71.11%
304 04	2149	250 02	Unemployment - MS	\$0	\$135	\$181	\$262	\$445	\$465	Draft 3 adjustment to reflect recent RBT certification	203	77.48%	\$284	210.53%
305 04	2149	260 02	Workers' Compensation-MS	\$309	\$482	\$273	\$256	\$385	\$400	Draft 3 adjustment to reflect recent RBT certification	144	56.25%	\$127	26.44%
306 04	2149	114 03	ABA Therapist- HS	\$0	\$0	\$0	\$56,175	\$34,680	\$37,425	1 ABA/RBT Therapists for Rise Program; Draft 2 adjustment due to staff allocation	(18,750)	-33.38%	\$37,425	...
307 04	2149	211 03	Medical Insurance HS	\$0	\$0	\$0	\$16,847	\$17,775	\$17,775	Based on 10/2021 accurate staffing and 5% estimated increase	928	5.51%	\$17,775	...
308 04	2149	212 03	Dental Insurance- HS	\$0	\$0	\$0	\$1,281	\$910	\$910	Based on 10/2021 accurate staffing and 5% estimated increase	(371)	-28.96%	\$910	...
309 04	2149	213 03	Life Insurance- HS	\$0	\$0	\$0	\$62	\$50	\$50	ABA/RBT Rise staff	(12)	-18.78%	\$50	...
310 04	2149	214 03	Disability Insurance- HS	\$0	\$0	\$0	\$131	\$110	\$110	ABA/RBT Rise staff	(21)	-16.03%	\$110	...
311 04	2149	220 03	Social security- HS- ABA	\$7,670	\$378	\$0	\$6,056	\$2,655	\$2,865	Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to reflect recent RBT certification	(3,191)	-52.69%	\$2,865	756.98%
312 04	2149	231 03	Employee Retirement -HS/ABA	\$0	\$0	\$0	\$7,898	\$4,875	\$5,260	Draft 2 adjustment due to staff allocation corrections; Draft 3 adjustment to reflect recent RBT certification	(2,638)	-33.40%	\$5,260	...
313 04	2149	250 03	Unemployment-HS	\$0	\$0	\$0	\$0	\$110	\$120	Draft 3 adjustment to reflect recent RBT certification	120	...	\$120	...
314 04	2149	260 03	Worker's Compensation-HS	\$0	\$0	\$0	\$0	\$95	\$105	Draft 3 adjustment to reflect recent RBT certification	105	...	\$105	...
315 04	2149	114 11	ABA Therapists-FRES	\$189,162	\$195,003	\$191,990	\$256,495	\$390,080	\$404,365	11 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 6 positions); Draft 3 adjustment to reflect recent RBT certifications	147,870	57.65%	\$212,375	108.91%
316 04	2149	211 11	Medical Insurance-FRES	\$51,651	\$71,456	\$66,573	\$65,917	\$110,800	\$110,800	Estimate 5% increase based on 10/1 Enrollment	44,883	68.09%	\$44,227	61.89%
317 04	2149	212 11	Dental Insurance- FRES	\$3,380	\$4,248	\$4,196	\$5,371	\$10,420	\$10,420	Estimate based on 10/2021 actual enrollment and 5% increase	5,049	94.00%	\$6,224	146.52%
318 04	2149	213 11	Life Insurance- FRES	\$162	\$347	\$194	\$247	\$400	\$400	ABA/RBT Rise staff	153	61.73%	\$206	59.46%
319 04	2149	214 11	Disability Insurance- FRES	\$244	\$441	\$344	\$520	\$800	\$800	ABA/RBT Rise staff	280	53.75%	\$456	103.32%
320 04	2149	220 11	Social security - FRES-ABA	\$14,044	\$14,918	\$13,789	\$19,494	\$29,995	\$31,090	Draft 3 adjustment to reflect recent RBT certification	11,596	59.48%	\$17,301	115.98%
321 04	2149	231 11	Employee Retirement - FRES	\$20,873	\$21,782	\$21,436	\$36,063	\$46,650	\$48,650	Draft 3 adjustment to reflect recent RBT certification	12,587	34.90%	\$27,214	124.94%
322 04	2149	250 11	Unemployment - FRES	\$0	\$406	\$426	\$846	\$1,250	\$1,295	Draft 3 adjustment to reflect recent RBT certification	449	53.07%	\$869	214.13%
323 04	2149	260 11	Workers' Compensation-FRES	\$490	\$873	\$595	\$824	\$1,075	\$1,115	Draft 3 adjustment to reflect recent RBT certification	291	35.32%	\$520	59.58%
324 04	2149	114 12	ABA Therapist-LCS	\$184,118	\$207,721	\$206,314	\$84,789	\$27,675	\$29,990	1 ABA/RBT Therapists for Rise Program (Draft #1 budgeted for 1 position); Draft 3 adjustment due to recent RBT certification	(54,799)	-64.63%	-\$176,324	-84.89%
325 04	2149	211 12	Medical Insurance-LCS	\$37,755	\$52,985	\$36,702	\$16,847	\$2,000	\$2,000	Based on 10/1 Enrollment (1 health insurance buyback stipend)	(14,847)	-88.13%	-\$34,702	-65.49%
326 04	2149	212 12	Dental Insurance- LCS	\$4,463	\$4,810	\$4,905	\$3,351	\$1	\$1	Based on current enrollment (0)	(3,350)	-99.97%	-\$4,904	-101.95%
327 04	2149	213 12	Life Insurance-LCS	\$147	\$367	\$233	\$54	\$50	\$50	ABA/RBT Rise staff	(4)	-7.41%	-\$183	-49.84%
328 04	2149	214 12	Disability Insurance- LCS	\$170	\$469	\$323	\$106	\$75	\$75	ABA/RBT Rise staff	(31)	-28.94%	-\$248	-52.89%
329 04	2149	220 12	Social Security- ABA- LCS	\$13,709	\$15,891	\$15,332	\$6,444	\$2,270	\$2,450	Draft 3 adjustment to reflect recent RBT certification	(3,994)	-61.98%	-\$12,882	-81.07%
330 04	2149	231 12	Employee Retirement - LCS	\$11,712	\$21,251	\$23,168	\$11,921	\$3,900	\$4,215	Draft 3 adjustment to reflect recent RBT certification	(7,706)	-64.64%	-\$18,953	-89.19%
331 04	2149	250 12	Unemployment - LCS	\$0	\$406	\$545	\$279	\$90	\$95	Draft 3 adjustment to reflect recent RBT certification	(184)	-65.95%	-\$450	-110.74%
332 04	2149	260 12	Workers' Compensation-LCS	\$354	\$975	\$664	\$273	\$75	\$85	Draft 3 adjustment to reflect recent RBT certification	(188)	-68.86%	-\$579	-59.35%
333 04	2212	211 01	Medical Insurance - Curr. Coord.	\$2,000	\$1,000	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
334 04	2212	212 01	Dental Insurance-Curr.Coord	\$955	\$453	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
335 04	2212	213 01	Life Insurance-Curr. Coord.	\$79	\$63	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
336 04	2212	214 01	Disability Insurance- Curr. Coord	\$94	\$81	\$0	\$0	\$0	\$0	No additional benefits per contract	-	...	\$0	0.00%
337 04	2212	220 01	Social Security Curriculum Coordinator	\$5,673	\$2,733	\$81	\$0	\$5,490	\$5,490	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	5,490	...	\$5,409	197.90%
338 04	2212	250 01	Unemployment- Curr. Coord	\$445	\$68	\$0	\$0	\$235	\$235	Was previously budgeted as a contract service. Now position is an employee at 30 hours/week	235	...	\$235	345.59%
339 04	2212	260 01	Workers Comp. Curriculum Coord	\$0	\$168	\$0	\$0	\$195	\$195	30 hours/week	195	...	\$195	116.07%
340 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%
341 04	2222	211 02	Medical Insurance-MS	\$9,952	\$10,983	\$6,097	\$6,079	\$8,005	\$8,005	Estimate 5% increase based on 10/1 Enrollment	1,926	31.68%	\$1,908	17.37%
342 04	2222	212 02	Dental Insurance-MS	\$754	\$754	\$325	\$214	\$410	\$410	Estimate 5% increase based on 10/1 Enrollment	196	91.59%	\$85	11.30%
343 04	2222	213 02	Life Insurance-MS	\$35	\$48	\$30	\$24	\$30	\$30		6	23.46%	\$0	0.77%
344 04	2222	214 02	Disability Insurance-MS	\$48	\$62	\$41	\$46	\$45	\$45	(1)	(1)	-2.30%	\$4	7.10%
345 04	2222	220 02	Social Security-MS	\$1,890	\$2,279	\$1,396	\$1,471	\$1,600	\$1,600	Equals salary times .076	129	8.77%	\$204	8.94%
346 04	2222	232 02	Teacher Retirement-MS	\$6,003	\$5,302	\$3,444	\$4,971	\$4,400	\$4,400	Equals salary time .2102	(571)	-11.49%	\$956	18.02%
347 04	2222	250 02	Unemployment-MS	\$0	\$75	\$63	\$73	\$70	\$70		(3)	-4.11%	\$7	9.75%
348 04	2222	260 02	Workers' Compensation-MS	\$82	\$136	\$62	\$130	\$60	\$60		(70)	-53.85%	-\$2	-1.59%
349 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%
350 04	2222	211 03	Medical Insurance-HS	\$12,163	\$10,983	\$7,452	\$7,431	\$9,800	\$9,800	Estimate 5% increase based on 10/1 Enrollment	2,369	31.88%	\$2,348	21.38%

Wilton-Lyndeborough Cooperative School District

FY 23 Budget - Wages/Benefits Comparison

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual	
											\$ Difference	% Difference	\$ Difference	% Difference
351 04	2222	212 03	Dental Insurance-HS	\$922	\$922	\$397	\$476	\$500	\$500	Estimate 5% increase based on 10/1 Enrollment	24	5.04%	\$103	11.15%
352 04	2222	213 03	Life Insurance-HS	\$43	\$59	\$36	\$27	\$38	\$38		11	42.75%	\$2	2.76%
353 04	2222	214 03	Disability Insurance-HS	\$68	\$76	\$50	\$56	\$52	\$52		(4)	-7.64%	\$2	2.95%
354 04	2222	220 03	Social Security-HS	\$2,310	\$2,786	\$1,707	\$1,797	\$1,955	\$1,955	Equals salary times .076	158	8.79%	\$248	8.92%
355 04	2222	232 03	Teacher Retirement-HS	\$4,911	\$6,481	\$4,210	\$4,067	\$5,375	\$5,375	Equals salary time .2102	1,308	32.16%	\$1,165	17.98%
356 04	2222	250 03	Unemployment-HS	\$0	\$77	\$77	\$75	\$85	\$85		10	13.33%	\$8	10.95%
357 04	2222	260 03	Workers' Compensation-HS	\$101	\$166	\$76	\$160	\$70	\$70		(90)	-56.25%	-\$6	-3.67%
358 04	2222	112 11	Media Generalist & Specialist-FRES	\$43,000	\$44,700	\$44,700	\$44,700	\$48,000	\$48,000	1 FTE	3,300	7.38%	\$3,300	7.38%
359 04	2222	211 11	Medical Insurance-FRES	\$8,285	\$8,135	\$8,129	\$8,470	\$8,900	\$8,900	Estimate 5% increase based on 10/1 Enrollment	430	5.08%	\$771	9.47%
360 04	2222	212 11	Dental Insurance-FRES	\$634	\$633	\$866	\$665	\$595	\$595	Estimate 5% increase based on 10/1 Enrollment	(70)	-10.53%	-\$271	-42.88%
361 04	2222	213 11	Life Insurance-FRES	\$57	\$76	\$66	\$54	\$70	\$70		16	29.63%	\$4	5.26%
362 04	2222	214 11	Disability Insurance-FRES	\$60	\$97	\$94	\$106	\$100	\$100		(6)	-5.54%	\$6	6.35%
363 04	2222	220 11	Social Security-FRES	\$3,180	\$3,416	\$3,296	\$3,397	\$3,675	\$3,675	Equals salary times .076	278	8.18%	\$379	11.11%
364 04	2222	232 11	Teacher Retirement-FRES	\$7,654	\$7,956	\$7,957	\$9,396	\$10,090	\$10,090	Equals salary time .2102	694	7.39%	\$2,133	26.82%
365 04	2222	250 11	Unemployment-FRES	\$0	\$68	\$91	\$69	\$155	\$155		86	124.64%	\$64	93.88%
366 04	2222	260 11	Workers' Compensation-FRES	\$119	\$202	\$144	\$204	\$135	\$135		(69)	-33.82%	-\$9	-4.34%
367 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%
368 04	2311	120 01	School Board Mem/ District Clerk - SAU	\$2,200	\$1,900	\$500	\$1,900	\$1,900	\$1,900	School Board Stipend \$100 each and School District \$1,000	-	0.00%	\$1,400	73.68%
369 04	2311	220 01	Social Security - SAU	\$227	\$356	\$329	\$356	\$355	\$355	Equals salary times .076	(1)	-0.28%	\$26	7.27%
370 04	2311	231 01	Employee Retirement - SAU	\$311	\$419	\$426	\$0	\$390	\$390		390	...	\$36	-8.58%
371 04	2311	250 01	Unemployment Compensation	\$0	\$22	\$4	\$22	\$5	\$5		(17)	-77.27%	\$1	3.23%
372 04	2311	260 01	Workers' Compensation	\$9	\$22	\$14	\$22	\$15	\$15		(7)	-31.82%	\$1	6.68%
373 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%
374 04	2313	220 01	Social Security - SAU	\$284	\$268	\$142	\$266	\$265	\$265	Equals salary times .076	(1)	-0.38%	\$123	45.73%
375 04	2313	250 01	Unemployment Compensation	\$0	\$17	\$6	\$17	\$15	\$15		(2)	-11.76%	\$9	53.24%
376 04	2313	260 01	Workers' Compensation	\$3	\$16	\$6	\$16	\$15	\$15		(1)	-6.25%	\$9	56.31%
377 04	2314	120 01	Moderators Ballot Clerks - SAU	\$600	\$0	\$0	\$300	\$300	\$300		...	0.00%	\$300	...
378 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%
379 04	2321	211 01	Medical Insurance-SAU	\$16,269	\$16,269	\$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%
380 04	2321	212 01	Dental Insurance-SAU	\$1,910	\$1,910	\$1,733	\$1,733	\$910	\$910	Based on 10/1 Enrollment (1 dental plan)	(823)	-47.48%	-\$623	-43.08%
381 04	2321	213 01	Life Insurance-SAU	\$201	\$296	\$180	\$162	\$185	\$185		23	14.20%	\$5	1.55%
382 04	2321	214 01	Disability Insurance-SAU	\$276	\$379	\$320	\$386	\$350	\$350		(36)	-9.33%	\$30	8.02%
383 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%
384 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%
385 04	2321	250 01	Unemployment-SAU	\$0	\$135	\$243	\$15	\$575	\$575		560	3733.33%	\$332	245.62%
386 04	2321	260 01	Workers' Compensation-SAU	\$504	\$787	\$614	\$790	\$500	\$500		(290)	-36.71%	-\$114	-14.42%
387 04	2332	112 01	Administration Wages-SPED	\$135,896	\$121,920	\$127,499	\$126,410	\$133,510	\$133,510	Director of Student Support Svc. and Admin. Assistant	7,100	5.62%	\$6,011	4.93%
388 04	2332	211 01	Medical Insurance-SPED	\$27,740	\$23,966	\$23,950	\$24,872	\$26,000	\$26,000	Estimate 5% increase based on 10/1 Enrollment	1,128	4.54%	\$2,050	8.55%
389 04	2332	212 01	Dental Insurance-SPED	\$3,308	\$3,309	\$2,987	\$3,076	\$3,100	\$3,100	Estimate 5% increase based on 10/1 Enrollment	24	0.77%	\$113	3.42%
390 04	2332	213 01	Life Insurance-SPED	\$160	\$215	\$147	\$131	\$150	\$150		19	14.50%	\$3	1.53%
391 04	2332	214 01	Disability Insurance-SPED	\$200	\$275	\$233	\$285	\$240	\$240		(45)	-15.79%	\$7	2.45%
392 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%
393 04	2332	231 01	Employee Retirement-SPED	\$3,608	\$3,565	\$3,787	\$4,613	\$4,871	\$4,871	Equals salary time .1406	258	5.59%	\$1,084	30.42%
394 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%
395 04	2332	250 01	Unemployment-SPED	\$0	\$135	\$162	\$137	\$440	\$440		303	221.17%	\$278	206.15%
396 04	2332	260 01	Workers' Compensation-SPED	\$415	\$572	\$416	\$580	\$400	\$400		(180)	-31.03%	-\$16	-2.87%
397 04	2410	113 02	Principal Salaries-MS	\$80,943	\$77,794	\$85,290	\$79,200	\$80,904	\$76,500	1 Principal, 1 Asst. Principal (45% allocation) ESTIMATE; Not based on contract;	(2,700)	-3.41%	-\$8,790	-11.30%
398 04	2410	211 02	Principal Medical- MS	\$10,221	\$9,135	\$8,616	\$8,523	\$18,820	\$18,820	Draft 3 adjustment reflects current contracts	10,297	120.81%	\$10,204	111.70%
399 04	2410	212 02	Dental Insurance-MS	\$438	\$438	\$390	\$390	\$1,100	\$1,100	Estimate 5% increase based on 10/1 Enrollment	710	182.05%	\$710	182.15%
400 04	2410	213 02	Life Insurance-MS	\$70	\$143	\$97	\$87	\$100	\$100		13	14.31%	\$3	1.87%
401 04	2410	214 02	Disability Insurance-MS	\$85	\$183	\$149	\$1,183	\$155	\$155		(1,028)	-86.90%	\$6	3.34%
402 04	2410	220 02	Social Security-MS	\$6,321	\$5,961	\$6,528	\$7,323	\$6,190	\$5,855	Draft 3 adjustment reflects current contracts	(1,468)	-20.05%	-\$673	-11.30%
403 04	2410	232 02	Teacher Retirement-MS	\$14,408	\$13,847	\$14,097	\$20,253	\$17,040	\$16,075	Draft 3 adjustment reflects current contracts	(4,178)	-20.63%	\$1,978	14.28%
404 04	2410	250 02	Unemployment-MS	\$0	\$135	\$140	\$145	\$265	\$260	Draft 3 adjustment reflects current contracts	115	79.31%	\$120	88.58%
405 04	2410	260 02	Workers' Compensation-MS	\$249	\$380	\$256	\$380	\$220	\$215	Draft 3 adjustment reflects current contracts	(165)	-43.42%	-\$41	-10.74%
406 04	2410	113 03	Principal Salaries-HS	\$98,958	\$95,081	\$104,244	\$96,800	\$98,882	\$92,750	1 Principal, 1 Asst. Principal (45% allocation) ESTIMATE; Not based on contract;	(4,050)	-4.18%	-\$11,494	-12.09%
407 04	2410	211 03	Principal Medical-HS	\$10,048	\$9,135	\$10,042	\$10,418	\$23,000	\$23,000	Draft 3 adjustment reflects current contracts	12,582	120.77%	\$12,958	141.85%
408 04	2410	212 03	Dental Insurance-HS	\$535	\$535	\$477	\$477	\$1,360	\$1,360	Estimate 5% increase based on 10/1 Enrollment	883	185.12%	\$983	165.12%
409 04	2410	213 03	Life Insurance-HS	\$85	\$175	\$119	\$107	\$125	\$125		18	16.91%	\$6	3.34%
410 04	2410	214 03	Disability Insurance-HS	\$104	\$224	\$182	\$223	\$190	\$190		(33)	-14.95%	\$8	3.63%
411 04	2410	220 03	Social Security-HS	\$7,539	\$7,276	\$7,942	\$6,019	\$7,565	\$7,095	Draft 3 adjustment reflects current contracts	1,076	17.88%	-\$846	-11.63%
412 04	2410	232 03	Teacher Retirement-HS	\$17,609	\$16,924	\$17,230	\$20,347	\$20,825	\$19,495	Draft 3 adjustment reflects current contracts	(852)	-4.19%	\$2,265	13.38%
413 04	2410	250 03	Unemployment-HS	\$0	\$135	\$172	\$135	\$330	\$300	Draft 3 adjustment reflects current contracts	165	122.22%	\$128	95.07%
414 04	2410	260 03	Workers' Compensation-HS	\$297	\$464	\$311	\$464	\$270	\$260	Draft 3 adjustment reflects current contracts	(204)	-43.97%	-\$51	-11.09%
415 04	2410	113 11	Principal Salaries-FRES	\$64,418	\$65,800	\$96,350	\$96,350	\$101,475	\$101,475	1 Principal; ESTIMATE; Not based on contract	5,125	5.32%	\$5,125	7.79%
416 04	2410	211 11	Principal Medical-FRES	\$6,268	\$5,694	\$7,125	\$7,423	\$21,050	\$21,050	Estimate 5% increase based on 10/1 Enrollment	13,627	183.58%	\$13,925	244.56%
417 04	2410	212 11	Dental Insurance-FRES	\$541	\$444	\$564	\$564	\$595	\$595	Estimate 5% increase based on 10/1 Enrollment	31	5.50%	\$31	6.89%
418 04	2410	213 11	Life Insurance-FRES	\$94	\$116	\$108	\$97	\$110	\$110		13	13.17%	\$2	1.52%
419 04	2410	214 11	Disability Insurance-FRES	\$125	\$149	\$159	\$196	\$165	\$165		(31)	-15.90%	\$6	3.97%
420 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%
421 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%
422 04	2410	250 11	Unemployment-FRES	\$0	\$68	\$93	\$68	\$335	\$335		267	392.65%	\$242	356.38%

Wilton-Lyndeborough Cooperative School District

FY 23 Budget - Wages/Benefits Comparison

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual	
											\$ Difference	% Difference	\$ Difference	% Difference
423 04	2410	260 11	Workers' Compensation-FRES	\$194	\$309	\$310	\$320	\$275	\$275		(45)	-14.06%	-\$35	-11.30%
424 04	2410	113 12	Principal Salaries-LCS	\$27,608	\$28,200	\$0	\$0	\$1	\$1		1	...	\$1	0.00%
425 04	2410	211 12	Principal Medical-LCS	\$2,686	\$2,440	\$0	\$0	\$1	\$1		1	...	\$1	0.04%
426 04	2410	212 12	Dental Insurance-LCS	\$232	\$287	\$0	\$0	\$1	\$1		1	...	\$1	0.35%
427 04	2410	213 12	Life Insurance-LCS	\$40	\$50	\$0	\$0	\$1	\$1		1	...	\$1	2.00%
428 04	2410	214 12	Disability Insurance-LCS	\$64	\$64	\$0	\$64	\$1	\$1		(63)	-98.44%	\$1	1.56%
429 04	2410	220 12	Social Security-LCS	\$2,077	\$2,157	\$0	\$0	\$1	\$1	Equals salary times .076	1	...	\$1	0.05%
430 04	2410	232 12	Teacher Retirement-LCS	\$4,884	\$5,020	\$0	\$0	\$1	\$1	Equals salary time .2102	1	...	\$1	0.02%
431 04	2410	250 12	Unemployment-LCS	\$0	\$68	\$0	\$0	\$1	\$1		1	...	\$1	1.47%
432 04	2410	260 12	Workers' Compensation-LCS	\$83	\$132	\$0	\$0	\$1	\$1		1	...	\$1	0.76%
433 04	2411	114 02	Secretarial Salaries-MS	\$30,380	\$32,103	\$33,065	\$32,444	\$34,095	\$34,095	Two staff	1,651	5.09%	\$1,030	3.21%
434 04	2411	211 02	Medical Insurance-MS	\$15,059	\$16,326	\$7,992	\$8,523	\$8,900	\$8,900	Estimate 5% increase based on 10/1 Enrollment	377	4.42%	\$908	5.56%
435 04	2411	212 02	Dental Insurance-MS	\$869	\$868	\$448	\$290	\$675	\$675	Estimate 5% increase based on 10/1 Enrollment	385	132.76%	\$227	26.16%
436 04	2411	213 02	Life Insurance-MS	\$43	\$57	\$26	\$35	\$30	\$30		(5)	-14.29%	\$4	7.54%
437 04	2411	214 02	Disability Insurance-MS	\$70	\$73	\$36	\$71	\$40	\$40		(31)	-43.80%	\$4	6.05%
438 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%
439 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%
440 04	2411	250 02	Unemployment-MS	\$0	\$133	\$78	\$133	\$80	\$80		(53)	-39.85%	\$2	1.66%
441 04	2411	260 02	Workers' Compensation-MS	\$95	\$151	\$106	\$151	\$110	\$110		(41)	-27.15%	\$4	2.44%
442 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%
443 04	2411	211 03	Medical Insurance-HS	\$20,406	\$16,212	\$10,978	\$10,041	\$10,900	\$10,900	Estimate 5% increase based on 10/1 Enrollment	859	8.55%	-\$78	-0.48%
444 04	2411	212 03	Dental Insurance-HS	\$1,063	\$1,060	\$543	\$477	\$825	\$825	Estimate 5% increase based on 10/1 Enrollment	348	72.96%	\$282	26.62%
445 04	2411	213 03	Life Insurance-HS	\$52	\$69	\$31	\$43	\$35	\$35		(8)	-18.22%	\$4	6.46%
446 04	2411	214 03	Disability Insurance-HS	\$85	\$89	\$43	\$87	\$45	\$45		(42)	-48.26%	\$2	2.29%
447 04	2411	220 03	Social Security-HS	\$2,783	\$3,002	\$2,842	\$3,018	\$3,275	\$3,275	Equals salary times .076	257	8.52%	\$433	14.42%
448 04	2411	231 03	Employee Retirement-HS	\$4,144	\$4,383	\$4,205	\$5,698	\$5,860	\$5,860	Equals salary time .1406	162	2.84%	\$1,655	37.76%
449 04	2411	250 03	Unemployment-HS	\$0	\$135	\$88	\$135	\$135	\$135		-	0.00%	\$47	34.60%
450 04	2411	260 03	Workers' Compensation-HS	\$121	\$184	\$126	\$187	\$115	\$115		(72)	-38.50%	-\$11	-6.09%
451 04	2411	114 11	Secretarial Salaries-FRES	\$54,509	\$58,105	\$55,904	\$61,108	\$63,080	\$63,080	2 Staff	1,972	3.23%	\$7,176	12.35%
452 04	2411	211 11	Medical Insurance-FRES	\$4,775	\$2,775	\$4,775	\$2,775	\$26,000	\$26,000	Estimate 5% increase based on 10/2021 staffing	23,225	836.94%	\$21,225	764.86%
453 04	2411	212 11	Dental Insurance-FRES	\$1,676	\$1,677	\$1,493	\$1,493	\$2,475	\$2,475	Estimate 5% increase based on 10/2021 staffing	962	65.77%	\$982	58.53%
454 04	2411	213 11	Life Insurance-FRES	\$98	\$103	\$81	\$72	\$85	\$85		13	18.06%	\$4	4.33%
455 04	2411	214 11	Disability Insurance-FRES	\$106	\$131	\$116	\$143	\$120	\$120		(23)	-16.23%	\$4	3.13%
456 04	2411	220 11	Social Security-FRES	\$4,504	\$4,445	\$4,613	\$4,644	\$4,980	\$4,980	Equals salary times .076	336	7.24%	\$367	8.25%
457 04	2411	231 11	Employee Retirement-FRES	\$3,683	\$4,122	\$3,765	\$5,400	\$5,400	\$5,400	Equals salary time .1406	-	0.00%	\$1,635	39.66%
458 04	2411	250 11	Unemployment-FRES	\$0	\$135	\$122	\$138	\$205	\$205		67	48.55%	\$83	61.84%
459 04	2411	260 11	Workers' Compensation-FRES	\$175	\$273	\$186	\$275	\$175	\$175		(100)	-36.36%	-\$11	-4.10%
460 04	2411	114 12	Secretarial Salaries-LCS	\$21,068	\$21,580	\$24,379	\$21,580	\$22,560	\$22,560	1 Staff	980	4.54%	-\$1,819	-8.43%
461 04	2411	211 12	Medical Insurance-LCS	\$775	\$775	\$775	\$775	\$2,000	\$2,000	Based on 10/1 Enrollment (1 health insurance buyback stipend)	1,225	158.06%	\$1,225	158.06%
462 04	2411	212 12	Dental Insurance-LCS	\$0	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
463 04	2411	213 12	Life Insurance-LCS	\$47	\$38	\$36	\$32	\$40	\$40		8	25.00%	\$4	10.32%
464 04	2411	214 12	Disability Insurance-LCS	\$19	\$49	\$41	\$53	\$45	\$45		(8)	-14.38%	\$4	7.43%
465 04	2411	220 12	Social Security-LCS	\$1,612	\$1,651	\$1,678	\$1,651	\$1,890	\$1,890	Equals salary times .076	239	14.48%	\$212	12.86%
466 04	2411	231 12	Employee Retirement-LCS	\$0	\$0	\$0	\$0	\$3,175	\$3,175	Equals salary time .1406	3,175	...	\$3,175	...
467 04	2411	250 12	Unemployment-LCS	\$0	\$68	\$56	\$68	\$55	\$55		(13)	-19.12%	-\$1	-1.65%
468 04	2411	260 12	Workers' Compensation-LCS	\$65	\$101	\$70	\$101	\$70	\$70		(31)	-30.69%	\$0	-0.44%
469 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. Asst. .25 FTE	(2,600)	-1.51%	-\$5,602	-3.25%
470 04	2510	211 01	Medical Insurance-BUS	\$43,931	\$43,932	\$23,137	\$6,000	\$41,800	\$41,800	Estimate 5% increase based on 10/1 Enrollment	35,800	596.67%	\$18,663	42.48%
471 04	2510	212 01	Dental Insurance-BUS	\$3,262	\$3,263	\$1,339	\$0	\$1,500	\$1,500	Estimate 5% increase based on 10/1 Enrollment	1,500	...	\$161	4.95%
472 04	2510	213 01	Life Insurance-BUS	\$234	\$304	\$153	\$151	\$155	\$155		4	2.51%	\$2	0.68%
473 04	2510	214 01	Disability Insurance-BUS	\$287	\$389	\$238	\$313	\$250	\$250		(63)	-20.12%	\$12	3.00%
474 04	2510	220 01	Social Security-BUS	\$13,620	\$13,184	\$14,736	\$13,118	\$13,005	\$13,005	Equals salary times .0765	(113)	-0.86%	-\$1,731	-13.13%
475 04	2510	231 01	Employee Retirement-BUS	\$7,463	\$9,533	\$6,313	\$12,935	\$7,205	\$7,205	Equals salary time .1406	(5,730)	-44.30%	\$892	9.36%
476 04	2510	232 01	Teacher Retirement-BUS	\$15,485	\$15,486	\$16,624	\$17,867	\$18,259	\$18,259	Equals salary time .2102	392	2.19%	\$1,435	9.27%
477 04	2510	250 01	Unemployment Comp - BUS	\$0	\$203	\$467	\$203	\$595	\$595		392	193.10%	\$128	62.89%
478 04	2510	260 01	Workers' Compensation-BUS	\$508	\$809	\$581	\$809	\$539	\$539		(270)	-33.37%	-\$42	-5.17%
479 04	2620	114 01	Facilities Salaries	\$63,400	\$63,400	\$65,950	\$65,950	\$73,850	\$73,850		7,900	11.98%	\$7,900	12.46%
480 04	2620	211 01	Medical Insurance	\$22,740	\$21,966	\$21,950	\$23,800	\$24,010	\$24,010	Estimate 5% increase based on 10/1 Enrollment	210	0.88%	\$2,060	9.38%
481 04	2620	212 01	Dental Insurance	\$1,631	\$1,631	\$1,493	\$1,493	\$1,570	\$1,570	Estimate 5% increase based on 10/1 Enrollment	77	5.16%	\$77	4.70%
482 04	2620	213 01	Life Insurance	\$93	\$112	\$84	\$76	\$110	\$110		34	45.50%	\$26	23.05%
483 04	2620	214 01	Disability Insurance	\$115	\$143	\$121	\$143	\$145	\$145		2	1.40%	\$24	16.53%
484 04	2620	220 01	Social Security	\$4,806	\$4,850	\$4,947	\$5,045	\$5,650	\$5,650		605	11.99%	\$703	14.50%
485 04	2620	231 01	Employee Retirement	\$7,394	\$7,082	\$7,367	\$4,104	\$10,250	\$10,250	Equals salary time .2102 for those working 35 hours per week.	6,146	149.76%	\$2,883	40.71%
486 04	2620	250 01	Unemployment	\$0	\$68	\$80	\$217	\$245	\$245		28	12.90%	\$165	242.35%
487 04	2620	260 01	Workers' Compensation	\$1,577	\$297	\$1,724	\$1,724	\$115	\$115		(1,609)	-93.33%	-\$1,609	-541.86%
488 04	2620	114 02	Custodial Salaries-MS	\$50,098	\$51,080	\$51,079	\$51,080	\$52,765	\$52,765	3 staff, each allocated at 50% of cost (split with HS)	1,685	3.30%	\$1,686	3.30%
489 04	2620	114 02	Custodial Salaries-MS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
490 04	2620	211 02	Medical Insurance-MS	\$23,007	\$21,966	\$26,015	\$25,247	\$28,465	\$28,465	Estimate 5% increase based on 10/1 Enrollment	3,218	12.75%	\$2,450	11.15%
491 04	2620	212 02	Dental Insurance-MS	\$829	\$838	\$1,029	\$880	\$1,865	\$1,865	Estimate 5% increase based on 10/1 Enrollment	985	111.93%	\$836	99.76%
492 04	2620	213 02	Life Insurance-MS	\$71	\$87	\$60	\$87	\$85	\$85		(2)	-2.30%	\$25	28.39%
493 04	2620	214 02	Disability Insurance-MS	\$89	\$111	\$94	\$111	\$110	\$110		(1)	-0.90%	\$16	14.40%
494 04	2620	220 02	Social Security-MS	\$3,563	\$3,908	\$3,545	\$3,907	\$4,190	\$4,190	Equals salary times .076	283	7.24%	\$645	16.51%
495 04	2620	231 02	Employee Retirement-MS	\$3,756	\$3,866	\$4,054	\$5,026	\$5,285	\$5,285	Equals salary time .1406 for those working 35 hours per week.	259	5.15%	\$1,231	31.84%
496 04	2620	250 02	Unemployment-MS	\$0	\$213	\$99	\$168	\$180	\$180		12	7.14%	\$81	37.80%

Wilton-Lyndeborough Cooperative School District

FY 23 Budget - Wages/Benefits Comparison

											Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual	
FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	\$ Difference	% Difference	\$ Difference	% Difference
497 04	2620	260 02	Workers' Compensation-MS	\$1,314	\$240	\$1,336	\$1,335	\$1,475	\$1,475	Different worker's comp percentage for custodial staff	140	10.49%	\$139	58.11%
498 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%
499 04	2620	114 03	Custodial Salaries-HS	\$0	\$0	\$0	\$0	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
500 04	2620	211 03	Medical Insurance-HS	\$23,007	\$22,741	\$26,015	\$25,247	\$28,465	\$28,465	Estimate 5% increase based on 10/1 Enrollment	3,218	12.75%	\$2,450	10.77%
501 04	2620	212 03	Dental Insurance-HS	\$829	\$638	\$1,029	\$880	\$1,865	\$1,865	Estimate 5% increase based on 10/1 Enrollment	985	111.93%	\$836	99.79%
502 04	2620	213 03	Life Insurance-HS	\$71	\$87	\$60	\$87	\$85	\$85		(2)	-2.30%	\$25	28.78%
503 04	2620	214 03	Disability Insurance-HS	\$89	\$111	\$94	\$120	\$110	\$110		(10)	-8.33%	\$16	14.56%
504 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%
505 04	2620	231 03	Employee Retirement-HS	\$3,691	\$3,866	\$4,054	\$5,026	\$5,285	\$5,285	Equals salary time .1406 for those working 35 hours per week.	259	5.15%	\$1,231	31.85%
506 04	2620	250 03	Unemployment-HS	\$0	\$213	\$99	\$168	\$180	\$180		12	7.14%	\$81	37.92%
507 04	2620	260 03	Workers' Compensation-HS	\$1,313	\$240	\$1,335	\$1,335	\$1,475	\$1,475	Different worker's comp percentage for custodial staff	140	10.49%	\$140	58.24%
508 04	2620	114 11	Custodial Salaries-FRES	\$94,834	\$104,063	\$101,587	\$101,988	\$103,250	\$103,250	3 full time staff	1,262	1.24%	\$1,663	1.60%
509 04	2620	114 11	Custodial Salaries-FRES	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
510 04	2620	211 11	Medical Insurance-FRES	\$19,193	\$31,363	\$11,179	\$11,245	\$10,900	\$10,900	Estimate 5% increase based on 10/1 Enrollment	(345)	-3.07%	-\$279	-0.89%
511 04	2620	212 11	Dental Insurance-FRES	\$1,374	\$2,310	\$564	\$564	\$2,160	\$2,160	Estimate 5% increase based on 10/1 Enrollment	1,596	282.98%	\$1,596	69.07%
512 04	2620	213 11	Life Insurance-FRES	\$131	\$180	\$137	\$180	\$180	\$180		-	0.00%	\$43	24.13%
513 04	2620	214 11	Disability Insurance-FRES	\$173	\$231	\$184	\$225	\$230	\$230		5	2.22%	\$46	19.79%
514 04	2620	220 11	Social Security-FRES	\$7,007	\$7,961	\$7,698	\$7,802	\$8,205	\$8,205	Salary and value of health insurance buy back times .0765	403	5.17%	\$507	6.37%
515 04	2620	231 11	Employee Retirement-FRES	\$7,544	\$8,352	\$8,231	\$10,858	\$10,385	\$10,385	Equals salary time .1406 for those working 35 hours per week.	(473)	-4.36%	\$2,154	25.79%
516 04	2620	250 11	Unemployment-FRES	\$0	\$213	\$236	\$336	\$350	\$350		14	4.17%	\$114	53.49%
517 04	2620	260 11	Workers' Compensation-FRES	\$2,478	\$488	\$2,709	\$2,666	\$2,885	\$2,885	Different worker's comp percentage for custodial staff	219	8.21%	\$176	36.03%
518 04	2620	114 12	Custodial Salaries-LCS	\$28,054	\$29,269	\$14,940	\$29,269	\$25,525	\$25,525	.75 FTE staff	(3,744)	-12.79%	\$10,585	36.16%
519 04	2620	114 12	Custodial Salaries-LCS	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	Summer custodial work	-	0.00%	\$2,000	...
520 04	2620	211 12	Medical Insurance-LCS	\$5,925	\$8,422	\$1,021	\$8,129	\$2,000	\$2,000	Based on 10/1 Enrollment (1 health insurance buyback stipend)	(6,129)	-75.40%	\$979	11.63%
521 04	2620	212 12	Dental Insurance-LCS	\$445	\$633	\$0	\$665	\$1	\$1	Based on current enrollment (0)	(664)	-99.85%	\$1	0.16%
522 04	2620	213 12	Life Insurance-LCS	\$32	\$64	\$7	\$64	\$10	\$10		(54)	-84.38%	\$3	4.94%
523 04	2620	214 12	Disability Insurance-LCS	\$49	\$82	\$11	\$82	\$15	\$15		(67)	-81.71%	\$4	5.12%
524 04	2620	220 12	Social Security-LCS	\$2,044	\$2,239	\$476	\$2,239	\$2,260	\$2,260	Salary and value of health insurance buy back times .0765	21	0.94%	\$1,784	79.69%
525 04	2620	231 12	Employee Retirement-LCS	\$4,240	\$0	\$0	\$0	\$1	\$1		1	...	\$1	...
526 04	2620	250 12	Unemployment-LCS	\$0	\$77	\$21	\$97	\$90	\$90		(7)	-7.22%	\$69	89.77%
527 04	2620	261 12	Workers' Compensation-LCS	\$700	\$180	\$21	\$765	\$75	\$75		(690)	-90.20%	\$54	30.02%
528 04	2620	260 12	Worker's Compensation-LCS	\$0	\$0	\$0	\$0	\$765	\$765	Different worker's comp percentage for custodial staff	765	...	\$765	...
529 04	2743	114 01	Salaries- Van Driver	\$6,732	\$8,023	\$9,345	\$11,745	\$11,745	\$11,745	Driver to CTE Classes	-	0.00%	\$2,400	29.91%
530 04	2743	213 03	Life Insurance- HS	\$15	\$15	\$0	\$15	\$15	\$15		-	0.00%	\$15	100.00%
531 04	2743	214 03	Disability Insurance- HS	\$18	\$18	\$0	\$18	\$18	\$18		-	0.00%	\$18	100.00%
532 04	2743	220 03	Social Security- HS	\$515	\$614	\$715	\$893	\$895	\$895	Equals salary times .076	2	0.22%	\$180	29.33%
533 04	2743	250 03	Unemployment Compensation- HS	\$0	\$68	\$30	\$68	\$40	\$40		(28)	-41.18%	\$10	14.44%
534 04	2743	260 03	Workers' Compensation	\$20	\$38	\$30	\$38	\$40	\$40		2	5.26%	\$10	26.13%
535 04	2844	112 01	Technology Service Wages - SAU	\$17,599	\$16,600	\$19,017	\$17,100	\$93,000	\$93,000	IT Director @ 100% (which is same for other Admin positions)	75,900	443.86%	\$73,983	445.68%
536 04	2844	211 01	Medical Insurance-SAU	\$2,626	\$2,712	\$1,626	\$2,179	\$21,000	\$21,000	Estimate 5% increase (IT Director @ 100%)	18,821	863.74%	\$19,374	714.39%
537 04	2844	212 01	Dental Insurance-SAU	\$127	\$127	\$611	\$133	\$1,550	\$1,550	Estimate 5% increase (IT Director @ 100%)	1,417	1065.41%	\$939	739.69%
538 04	2844	213 01	Life Insurance-SAU	\$26	\$29	\$22	\$32	\$100	\$100		68	212.50%	\$78	270.07%
539 04	2844	214 01	Disability Insurance-SAU	\$36	\$38	\$32	\$39	\$100	\$100		61	156.41%	\$68	179.68%
540 04	2844	220 01	Social Security-SAU	\$1,321	\$1,270	\$1,430	\$1,300	\$7,115	\$7,115	Equals salary times .076	5,815	447.31%	\$5,685	447.64%
541 04	2844	231 01	Employee Retirement-SAU	\$1,888	\$1,854	\$2,012	\$2,404	\$19,550	\$13,080	Draft 3 corrected to reflect accurate employer rate	10,676	444.09%	\$11,068	596.96%
542 04	2844	250 01	Unemployment-SAU	\$0	\$68	\$20	\$69	\$295	\$295		226	327.54%	\$275	403.84%
543 04	2844	260 01	Workers' Compensation-SAU	\$53	\$156	\$117	\$69	\$255	\$255		186	269.57%	\$138	88.53%
544 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%
545 04	2844	211 02	Medical Insurance-MS	\$3,253	\$2,712	\$3,252	\$2,826	\$1	\$1	Budgeted IT Director 100% in SAU line item	(2,825)	-99.96%	-\$3,251	-119.87%
546 04	2844	212 02	Dental Insurance-MS	\$253	\$253	\$674	\$266	\$1	\$1	Budgeted IT Director 100% in SAU line item	(265)	-99.62%	-\$673	-265.94%
547 04	2844	213 02	Life Insurance-MS	\$54	\$59	\$43	\$63	\$1	\$1	Budgeted IT Director 100% in SAU line item	(62)	-98.41%	-\$42	-71.53%
548 04	2844	214 02	Disability Insurance-MS	\$71	\$75	\$64	\$77	\$1	\$1	Budgeted IT Director 100% in SAU line item	(76)	-98.70%	-\$63	-83.47%
549 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%
550 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%
551 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%
552 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%
553 04	2844	112 03	Technology Service Wages - HS	\$33,200	\$33,200	\$36,347	\$34,200	\$1	\$1	Budgeted IT Director 100% in SAU line item	(34,199)	-100.00%	-\$36,346	-109.47%
554 04	2844	211 03	Medical Insurance-HS	\$4,753	\$2,712	\$3,252	\$2,227	\$1	\$1	Budgeted IT Director 100% in SAU line item	(2,226)	-99.96%	-\$3,251	-119.87%
555 04	2844	212 03	Dental Insurance-HS	\$253	\$253	\$773	\$266	\$1	\$1	Budgeted IT Director 100% in SAU line item	(265)	-99.62%	-\$772	-305.28%
556 04	2844	213 03	Life Insurance-HS	\$54	\$59	\$43	\$63	\$1	\$1	Budgeted IT Director 100% in SAU line item	(62)	-98.41%	-\$42	-71.80%
557 04	2844	214 03	Disability Insurance-HS	\$71	\$75	\$64	\$77	\$1	\$1	Budgeted IT Director 100% in SAU line item	(76)	-98.70%	-\$63	-83.44%
558 04	2844	220 03	Social Security-HS	\$2,608	\$2,540	\$2,734	\$2,599	\$1	\$1	Budgeted IT Director 100% in SAU line item	(2,598)	-99.96%	-\$2,733	-107.59%
559 04	2844	231 03	Employee Retirement-HS	\$3,708	\$3,708	\$4,025	\$4,809	\$1	\$1	Budgeted IT Director 100% in SAU line item	(4,808)	-99.98%	-\$4,024	-108.52%
560 04	2844	250 03	Unemployment-HS	\$0	\$68	\$42	\$71	\$1	\$1	Budgeted IT Director 100% in SAU line item	(70)	-98.59%	-\$41	-60.15%
561 04	2844	260 03	Workers' Compensation-HS	\$104	\$156	\$117	\$78	\$1	\$1	Budgeted IT Director 100% in SAU line item	(77)	-98.72%	-\$116	-74.36%
562 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%
563 04	2844	211 11	Medical Insurance-FRES	\$12,305	\$380	\$17,560	\$879	\$19,215	\$19,215	IT assistant @ 80%; IT Director moved to SAU line item	18,336	2086.01%	\$1,655	435.42%
564 04	2844	212 11	Dental Insurance- FRES	\$871	\$0	\$0	\$1,231	\$1,255	\$1,255	IT assistant @ 80%; IT Director moved to SAU line item	24	1.95%	\$1,255	...
565 04	2844	213 11	Life Insurance-FRES	\$27	\$63	\$43	\$65	\$50	\$50	IT assistant @ 80%; IT Director moved to SAU line item	(15)	-23.08%	\$7	10.79%
566 04	2844	214 11	Disability Insurance-FRES	\$28	\$81	\$69	\$84	\$75	\$75	IT assistant @ 80%; IT Director moved to SAU line item	(9)	-10.71%	\$6	7.56%
567 04	2844	220 11	Social Security-FRES	\$2,501	\$2,753	\$2,549	\$2,811	\$2,990	\$2,990	IT assistant @ 80%; IT Director moved to SAU line item	179	6.37%	\$441	16.01%
568 04	2844	231 11	Employee Retirement-FRES	\$3,304	\$4,020	\$4,102	\$5,201	\$5,495	\$5,495	IT assistant @ 80%; IT Director moved to SAU line item	294	5.65%	\$1,393	34.65%
569 04	2844	250 11	Unemployment-FRES	\$0	\$68	\$60	\$0	\$125	\$125	IT assistant @ 80%; IT Director moved to SAU line item	125	...	\$65	95.65%



Wilton-Lyndeborough Cooperative School District  
FY 23 Budget - Wages/Benefits Comparison

FUNCTION	OBJECT	Source	Description	FY20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 23 Draft #2	FY 23 Draft #3	NOTES	Comparing FY23 Draft 3 to FY 22 Budget		Comparing FY23 Draft 3 to FY 21 Actual	
											\$ Difference	% Difference	\$ Difference	% Difference
571 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%
572 04	2844	211	12	Medical Insurance-LCS	\$3,076	\$845	\$4,390	\$1,042	\$4,800	IT assistant @ 20%; IT Director moved to SAU line item	3,758	360.65%	\$410	48.52%
573 04	2844	212	12	Dental Insurance- LCS	\$218	\$0	\$0	\$308	\$310	IT assistant @ 20%; IT Director moved to SAU line item	2	0.65%	\$310	...
574 04	2844	213	12	Life Insurance-LCS	\$7	\$16	\$11	\$17	\$15	IT assistant @ 20%; IT Director moved to SAU line item	(2)	-11.76%	\$4	25.50%
575 04	2844	214	12	Disability Insurance-LCS	\$7	\$20	\$17	\$21	\$20	IT assistant @ 20%; IT Director moved to SAU line item	(1)	-4.76%	\$3	14.30%
576 04	2844	220	12	Social Security-LCS	\$625	\$688	\$637	\$756	\$750	IT assistant @ 20%; IT Director moved to SAU line item	(6)	-0.79%	\$113	16.38%
577 04	2844	231	12	Employee Retirement-LCS	\$826	\$1,005	\$1,026	\$1,398	\$1,375	IT assistant @ 20%; IT Director moved to SAU line item	(23)	-1.64%	\$349	34.77%
578 04	2844	250	12	Unemployment-LCS	\$0	\$68	\$15	\$23	\$30	IT assistant @ 20%; IT Director moved to SAU line item	7	30.43%	\$15	22.04%
579 04	2844	260	12	Workers' Compensation-LCS	\$133	\$42	\$240	\$59	\$30	IT assistant @ 20%; IT Director moved to SAU line item	(29)	-49.15%	-\$210	-499.86%
580 04	2999	112	02	SAU Performance Incentives	\$59,397	\$59,695	\$0	\$61,187	\$1		(61,186)	-100.00%	\$1	0.00%
581														
582				SUBTOTAL	\$8,665,703	\$9,038,653	\$8,576,956	\$9,079,710	\$9,537,621	\$9,549,062	469,353	5.17%	\$498,968	5.52%
WLCTA:											142,000			