

Public Notice of Meeting
WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL BOARD MEETING
Tuesday, October 8, 2019
Wilton-Lyndeborough Cooperative M/H School-Media Room
6:30 p.m.

- I. CALL TO ORDER-Matthew Ballou-Chair**
- II. PUBLIC COMMENTS:** This is the public's opportunity to speak to items on the agenda. In the interest of preserving individual privacy and due process rights, the Board requests that comments (including complaints) regarding individual employees or students be directed to the Superintendent in accord with the processes set forth in School Board Policies KE and KEB.
- III. BOARD CORRESPONDENCE**
 - a. Reports**
 - i. Superintendent's Report
 - ii. Business Administrator's Report
 - iii. Principals' Reports
 - iv. Curriculum Coordinator's Report
 - b. Letters/Information**
 - i. Medicaid Information
- IV. CONSENT AGENDA**
- V. ADJUSTMENTS TO THE AGENDA**
 - a. Add Second and Third Public Comment**
- VI. 7:00PM JOINT BOARD & BUDGET COMMITTEE SESSION**
 - a. FY 2019-2020**
 - b. FY 2020-2021**
 - i. Salaries & Benefits
- VII. PUBLIC COMMENT**
- VIII. ACTION ITEMS**
 - a. Approve Minutes of Previous Meeting**
 - b. Protocol for Unauthorized Communication Devices**
 - c. Policies-3rd Readings**
 - i. BDE-Committees and Delegates
 - ii. BEDH-Public Participation at Board Meetings
- IX. COMMITTEE REPORTS**
 - i. Budget Liaison
 - ii. Negotiations
- X. RESIGNATIONS/APPOINTMENTS/LEAVES**
 - a. Resignations**
 - i. Joyce Fisk-School Board
 - ii. Shirley Schneider-WLC Math Teacher
- XI. BOARD BUDGET DISCUSSION**
- XII. PUBLIC COMMENTS**
- XIII. SCHOOL BOARD MEMBER COMMENTS**

XIV. NON-PUBLIC SESSION RSA 91-A: 3 II (A) (C)

- i. Negotiations

XV. ADJOURNMENT

INFORMATION: Next School Board Meeting-October 22, 6:30 PM at WLC-Media Room

The Wilton-Lyndeborough Cooperative School District does not discriminate on the basis of race, color, religion, national origin, age, sex, handicap, veteran status, sexual orientation, gender identity or marital status in its administration of educational programs, activities or employment practice.

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
603-732-9227

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

SUPERINTENDENT' REPORT
October 8, 2019

On October 1, Beth Baker and I had a conference call with Attorney Gordon Graham. He has given us some homework to do in looking up the origins of the capital reserve funds for special education, buildings, equipment and roadways, as well as technology. These may be sources of funds available to the district as we meet the challenges of the budget deficit. We will be working with Attorney Graham in contacting the Division of Revenue Administration to see what, if anything, can be adjusted in our interactions with them. At this time, he does not recommend that we go to a Special Town Meeting until we have a complete outlook on the entire situation. Once we have collected the required information we will have another call with Attorney Graham and report back to the community.

As recommended, I delivered letters to both Paul Branscombe, Wilton Town Manager and Russ Boland who works in the town office in Lyndeborough. I sat with both of them to describe the situation in regard to the budget. These were productive conversations and I made sure that I would keep them informed as we moved through the process of dealing with the budget. Mr. Boland requested that I meet with the Select Board in Lyndeborough, I will be there on Wednesday October 23. I offered to meet with the Select Board in Wilton, Mr. Branscombe indicated he would let me know if that was requested.

Another step in the analysis of the 2019-20 budget is that the Business Administrator has asked all departments and buildings to look into their budget lines and encumber only those things that would be necessary to support the curriculum. We will analyze this information to see where, if anywhere, there are funds that can be used to meet the deficit.

The budget discussion for tonight is scheduled to be focused on salaries and benefits. At the recommendation of our Business Administrator, this will be the only part of the budget that will be presented to both the Budget Committee and School Board. The workload in the Business Office has been high and we have not had a chance to sit down as a leadership team to discuss the other parts of the operational budget. That meeting will take place on Thursday October 3. The full budget will be presented at the October 22 combined meeting of the Budget Committee and School Board.

The process of looking to find a resource for "forensic accounting" outside of our own auditors will be a difficult one. Before reaching out to contract with a forensic accountant to look over the past few years' expenditures focusing on salaries and benefits, Beth Baker has done a deep look into the financial numbers. She is presenting those number at this meeting. If there is still a desire to contract with an outside resource, we will move in that direction.

Per a parent request, I reached out to the two fifth grade teachers to inquire as to how they could be supported with the class sizes of 26 students. The response was that they would like to think about it and get back to me. In the meantime, we have looked into using other staff within the district to support instruction in these classes. Due to scheduling conflicts, there was no consistent way to provide additional support. In speaking with Mr. LaRoche, he has identified that during instruction for both English Language Arts and Math that students are consistently pulled out for supplementary instruction for other resources within the building including Title 1, Special Education and the WIN program. While this is not a resolution to the size of the class, it does reduce the number of students in those classes to below 25 during those instructional periods.

On Sunday October 27th at 5PM, the school board is scheduled to meet with the visiting team from the New Association of Schools and Colleges. Please let me know if this is something that you can fit into your schedule.

I was scheduled to attend the Kidder Law Conference on October 2, I determined it was more important to attend to matters within the district. This is a valuable conference and I will endeavor to get the materials presented through the New Hampshire School Administrators Association.

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School Administrative Unit #63

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603-732-9227

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

To: WLCSD School Board
From: Lizabeth Baker
Date: October 1, 2019
Re: October 2019 - Business Office Board Report

It's a very busy time for the Business Office!

FY19 – Our Auditors, Plodzik & Sanderson, will be here the week of October 7 to conduct the FY19 financial audit. I will be working over the next week to gather materials for the audit team prior to their arrival.

FY20 – Budget Shortfall –

I have reached out to the NH DOE, NH DRA, and our Audit Firm to let them know of the budget shortfall. Bryan has sent letters to the Town Administrators of Wilton and Lyndeborough. We had an initial conversation with Gordon Graham from Soule, Leslie, Kidder today.

I reached out to each Department Head on September 25th to ask them to carefully review their FY20 budget, forecast what needs to be spent for the remainder of the year and to enter all requisitions into our software so that everything is properly encumbered. This will assist me in doing a forecast, as a forecast is only as good as the data entered into the system. I have asked that this important work be completed by Friday, October 11.

I continue to spend time trying to determine budget vs actual for FY20 and to try to answer the question as to “how it happened”. Please see separate memo on this.

FY21 – Budget

My focus over the last week has been to determine what the dynamics were around the budget process to determine how and why we are over budget this year. My hopes is that by identifying the reasons, the Administration, School Board and Budget Committee can try to rectify issues and arrive at a better budget process and an accurate FY21 Budget.

At the October 8 joint meeting, I hope to 1) discuss the FY20 budget-to-actual variance around salaries and benefits, and 2) present the salaries and benefits portion of the FY21 budget. Although a full consolidated budget exists, my hope is that the October 8 meeting can focus on the 70%+ part of the budget that reflects salaries and benefits so that we will be able to proceed with the other parts of the budget in future meetings.

WILTON-LYNDEBOROUGH COOPERATIVE
MIDDLE SCHOOL / HIGH SCHOOL
57 SCHOOL ROAD
WILTON, NEW HAMPSHIRE 03086
(603) 654-6123
www.sau63.org/domain10

Brian Bagley, Principal
Sarah Edmunds, Assistant Principal

Amanda J. Kovaliv, School Counseling Coordinator
Ashley Goggin, Middle School Counselor

Principal Report
October 8, 2019

High School Robotics:

This past week WLC received over \$3000 in grants to start First Lego Robotics teams at both the middle and high school levels. Thank you to Mr. Tyler, our new computer science teacher, for helping WLC access these grants and organize both teams!

On Tuesday September 24th, the High School robotics team, WLC W4RR10R5 were lucky enough to have another local robotics veteran team visit us and show us their robot from last year and provide us with pointers and experienced advice. We are SO excited for our opportunity to create and program our very own robot.

8th graders are working with brand new curriculum for this year and we are focusing entirely on coding and programming our very own Apps! Using MIT App Inventor and curriculum from Project Lead The Way (PLTW), students are learning the process of problem solving, perseverance, debugging, teamwork, communication, and the fun that can be had with programming! We are very excited to be able to see our programs live in action with our tablet devices as the real-time application helps us see errors in our code and ways we can improve and grow with each challenge we face!

The September 25th Early Release Day was beneficial for our teachers. Thirteen teachers joined the School Climate/Adult Leadership Team. Bill Preble led the discussion that centered on improving school culture and climate and selecting students to be part of the student leadership team. Julie Heon led the remaining staff members on a discussion concerning, “student led conferences,” in preparation for the NEASC visit the end of October. Both workshops were well received.

In preparation for NEASC’s visit on October 27, 28, 29, and 30 the visiting team’s chair and co-chair came to WLC for a pre-visit. This took place on September 30th. Discussion centered around where we are at concerning our self-reflection and the schedule for the four days they are here. The NEASC committee would like to meet with school board members and the superintendent on October 27 at the Hampton Inn 407 Amherst Street Nashua NH from 5:15- 6pm.

AD Report Fall Season Update:

Homecoming weekend was a huge success! Both varsity soccer teams earned victories over Concord Christian in close and hard fought games. The girls earned a 4-2 win, while the boys came away with a 3-2 victory. The weather was perfect and the Coop treated the fans to cheeseburgers, meatball subs, and chili in addition to the traditional Spankys fare.

BV Soccer

Head Coach: Kristin Schwab

Record: 7-1

of players: 17

Next home game: 10/16 vs Epping at 4pm

GV Soccer

Head Coach: Dan Ayotte

Assistant Coach: Pete Simo

Record: 6-2

of players: 18

Next home game: 10/7 vs PCA at 5pm

Boys MS Soccer

Head Coach: Dan Nelson

Assistant Coach: Nick Lord

Record: 3-5

of players: 14

Next home game: 10/4 vs Derryfield at 5pm

Girls MS Soccer

Head Coach: Malin Segal

of players: 13

Record: 0-5-1

Next home game: 10/4 vs Hampstead at 3:30pm

FLORENCE RIDEOUT ELEMENTARY SCHOOL

18 TREMONT STREET

WILTON, NEW HAMPSHIRE 03086

(603) 732-9264 Main

(603) 654-3490 Fax

www.sau63.org

Robert LaRoche, Principal

Jo Anne Dufour, School Counselor

Principal Report

Day – to – Day At LCS and FRES we have worked through the ground work of expectations and scheduling so that teachers are fully engaged with student learning. We have had a staff meeting in September, Open House, and a PTO meeting. One of the issues that we addressed at the beginning of the school year was dismissal at FRES. A change in location for the buses seems to have solved the problem of too many students exiting from the same side of the building and we are more efficient now.

As is common, we have had some students move in to town and enrollment has gone up slightly. We are monitoring fifth grade as well as kindergarten. Fifth grade has 26 and 27 students respectively. Kindergarten is at 14 students per classroom but we are also looking at support staff to ensure all needs are met.

PTO/Community The PTO has generously stepped up and funded the Artist in Residence program. This year a talented artist will work with students to create three mosaics that will be mounted on the front of the school. This is the same artist who created the mosaic inside FRES and we are looking forward to this artistic activity for the children. The PTO has also created a schedule of fund raising events such as skate night and Read A Thon.

Playground A big thank you to the maintenance staff at both LCS and FRES as we received mulch for both playgrounds. Our custodians repaired tears in the under fabric and spread the mulch to create a safer landing around the equipment such as swing sets.

Curriculum/Instruction You will hear more from Dr. Heon, but our staff members were presented with a professional development experience around math instruction which was very interesting and useful. Teachers had many questions and suggestions as we move forward with this pilot math program. Our first assessments using STAR 360 were completed and the WIN team is presenting that data to classroom teachers during our newly created PLC time. Each classroom teacher will have thirty minutes once per week to work with a colleague on their goals and this will also serve as a time quarterly for review of the STAR 360 data. To create this time, specialists will take over morning meetings for classrooms Tuesday (grade 1), Wednesday (grades 2 & 3), and Thursday (grades 4 & 5). We are looking forward to the collaboration time made available through this plan.

Budget Teachers submitted their requests for material pertaining to the 2020 – 2021 academic year and that information was passed on to the SAU.

Wilton-Lyndeborough Cooperative School District-SAU #63

District Curriculum Coordinator

Julie S. Heon, Ed. D.

192 Forest Road Lyndeborough, NH 03082

603-732-9273

Curriculum Report: October 8, 2019

Professional Learning

Early release day was very fruitful. The LCS and FRES classroom teachers reviewed the features of the new *Into Math* resource and delved into additional features of the online component. The specialists worked on writing new units. The WLC teachers worked in committees about performance assessment and school climate. The special services staff worked with Ned.

I attended the monthly regional curriculum, instruction, and assessment meeting. Topics included the new requirements for writing grants and various contacts at the NH Department of Education. I attended the fall Universal Design for Learning workshop with our district team to continue to strengthen our knowledge and ideas for sharing with the rest of the staff. I also attended a data workshop with four of our teachers to plan strategies for district data analysis. Some staff members attended training by the NH DOE about the state test coming in the spring.

Curriculum

The LCS and FRES teachers are continuing to revise the math scope and sequence to align more closely with the state standards and mathematical practices. The new math resource is helpful in this effort.

The WLC teachers began their Professional Learning Committees around the topic of performance-based assessments. They were provided with numerous resources and they will work to provide feedback about one another's assessments. The goal is to challenge students with high level thinking and a variety of options for demonstrating their learning.

Assessment

The fall STAR 360 assessment data is attached. The kindergarten only takes the Early Literacy Assessment that is a pre-reading assessment. Grade 1 students took the Early Literacy portion and those who scored high enough as readers also took the regular STAR 360 reading. We will assess again at the end of the first quarter of the year.

Respectfully submitted,
Julie Heon, Curriculum Coordinator

STAR ASSESSMENT READING
COMPARING SPRING OF 2019 to FALL OF 2019

	May 2019				September 2019		
	# students	Grade Equiv.	Percentile		# students	Grade Equiv.	Percentile
				Kinder.	39 all early literacy		
Kinder.	39	1.3		1 st grade	39 Ear Lit 19 Star	1.0 1.3	50
1 st grade	36	2.1	64	2 nd grade	31	2.0	34
2 nd grade	44	3.1	52	3 rd grade	45	3.0	37
3 rd grade	39	4.7	70	4 th grade	37	4.7	62
4 th grade	42	4.9	50	5 th grade	50	4.8	41
5 th grade	39	5.9	50	6 th grade	38	6.1	47
6 th grade	43	6.7	49	7 th grade	44	7.0	51
7 th grade	27	7.1	44	8 th grade	24	7.4	43

STAR ASSESSMENT MATH

COMPARING SPRING OF 2019 to FALL OF 2019

	May 2019				September 2019		
	# students	Grade Equiv.	Percentile		# students	Grade Equiv.	Percentile
				Kinder.	NO MATH ASSESSMENT		
Kinder.	NO MATH ASESSMENT			1 st grade	52	1.0	52
1 st grade	36	2.3	68	2 nd grade	32	2.1	46
2 nd grade	44	3.4	69	3 rd grade	43	3.1	56
3 rd grade	39	4.5	71	4 th grade	37	4.3	65
4 th grade	42	5.3	66	5 th grade	49	5.0	55
5 th grade	39	6.3	63	6 th grade	40	6.3	57
6 th grade	43	7.2	53	7 th grade	44	7.5	59
7 th grade	27	7.8	49	8 th grade	24	7.3	49



State of New Hampshire

DEPARTMENT OF HEALTH AND HUMAN SERVICES

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-9200 FAX: 603-271-4912 TDD ACCESS: RELAY NH 1-800-735-2964

JEFFREY A. MEYERS
COMMISSIONER

September 24, 2019

Dear Superintendents:

We are writing to provide further information to you regarding changes in the Medicaid to School Program that were presented to the New Hampshire School Administrators Association during their statewide meeting with the Department of Education on September 6, 2019. As discussed below, the Department of Health and Human Services (Department) adopted Emergency Rules on August 27, 2019 in order to assure that services provided by the school districts comply with the New Hampshire State Medicaid Plan and are therefore eligible for federal reimbursement and to prevent recoupment of impermissible billing of services. This letter is intended to update you on the status of the Emergency Rule and how it currently impacts the Medicaid to School Program; the Department's initiative to begin a stakeholder group to work collaboratively on a permanent rule, and our efforts with the Centers for Medicare and Medicaid Services (CMS) to ensure a successful and compliant program.

The Department will issue a notice for the scheduling of the stakeholder process by early next week.

I would also like to take this opportunity to emphasize that the emergency rule continues coverage for Medicaid eligible students, and allows the school districts to continue to seek reimbursement for services that are ordered and provided by qualified treatment providers and are otherwise consistent with the state plan requirements.

Background

The Medical Assistance Services Provided by Education Agencies ("Medicaid to Schools") (MTS) is a voluntary Medicaid reimbursement mechanism allowed by RSA 186-C:25. Schools that choose to participate in the program can be reimbursed by Medicaid for coverable Medicaid services provided in schools to eligible children. As you know, schools pay for the service in its entirety, and if certain criteria are met, the school may seek reimbursement for 50% of the cost of the service.

In August of 2017, RSA 167:3-k was amended by SB 235 to require the Department to adopt rules to expand Medicaid coverage to all Medicaid eligible students beyond just children with an IEP. To meet these requirements, on August 20, 2018, the Department submitted an emergency rule to expand the MTS reimbursement to children with written care plans other than an IEP.

In Spring 2019, during the rulemaking process, the Department received CMS guidance on a number of issues. CMS clarified that schools are simply a setting in which Medicaid coverable services may be delivered. Thus, all Medicaid requirements must be met in order for the services to be reimbursed through Medicaid – including the requirement that a provider is a qualified treatment provider under the New Hampshire's Medicaid State Plan as well as the requirement that the service is consistent with the State Plan or coverable under Early Periodic Screening Diagnostic and Treatment. In May 2019, following receipt of this guidance, the Department withdrew its regular rulemaking proposal to allow the Department to review and address inconsistencies between the guidance and the proposed rules.

On July 1, 2019, CMS and Substance Abuse and Mental Health Services Administration (SAMHSA) provided additional guidance on expanding access to behavioral health and substance use disorder treatment services in the school-based setting. Importantly, while CMS is encouraging states to expand access to these services, it also expects states to ensure compliance with the Act and their state plans in regards to coverable services and qualified providers delivering those services.

Emergency Rule

As is described above, MTS billings must be consistent with state and federal law and the New Hampshire's Medicaid State Plan. If billings are not in compliance, the State could be subject to a number of financial liabilities. CMS has broad authority to recoup past payments from the State and to assess penalties, among other regulatory powers. When the Department became aware that at least some schools were billing for services where the service and/or provider was not covered by the State Plan, it had to take immediate action. This is a serious issue that could threaten the State's participation in the Medicaid program. In August 2019, the Department met with the Department of Education to confer on the draft emergency rule and a plan moving forward.

On August 27, 2019, the Department filed the emergency rule currently in place, identifying some of the changes necessary to put the Department in compliance with CMS requirements. The emergency rulemaking proposal is the first step in the Department's work to bringing MTS into alignment with the New Hampshire Medicaid State Plan.

Recognizing the impact an emergency rule would have on the schools and the state, the Department met with as many stakeholders as it could on an expedited basis in late August and early September to provide information and assistance. As a result of those meetings, the Department provided additional guidance, SFY 2020-01 which is attached to this letter. The Department will continue to provide technical assistance as it moves into the regular rulemaking process.

Stakeholder Process

It is important to note that the promulgation of the emergency rule is only one step in the Department's plan to resolve the discord between past practice of school districts and the CMS approved State Plan. In order to address all relevant concerns, the Department will create a public workgroup with representatives from all stakeholder groups. This workgroup will begin to meet

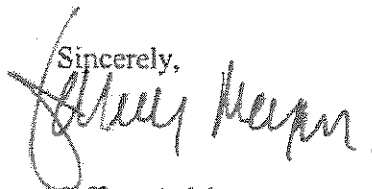
in public by mid-October and will continue to meet regularly to address the issues. Over the next 155 days, the Department, with the assistance of the workgroup, will continue to develop proposed rules through the regular rulemaking process, and will work with CMS to close the gaps between qualified treatment providers and school professionals who have the qualifications to provide medical services under the Medicaid program. This work may include amending the State Plan, seeking legislative changes, and working with New Hampshire licensing boards.

The Department is committed to working with CMS, as well as all stakeholders, to create as much flexibility as is allowed under the law. In addition, the Department is working with other states to determine where the State is able to expand reimbursement opportunities, in order to further strengthen Medicaid services provided in the school setting.

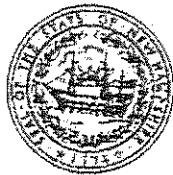
Again, absent immediate action by the Department, the State and school districts would face increasing liability that may result in recoupment of millions of dollars and harsh penalties for the State. Nevertheless, we recognize the challenges this presents, and we look forward to working collaboratively with all involved to remove any barriers to ensuring children in the program receive the medical services they need.

Please contact the Department should you need any assistance or have any questions or concerns related to the information contained in this letter or the administrative rule currently in place.

Sincerely,



Jeffrey A. Meyers
Commissioner



**NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES
MEDICAID TO SCHOOLS POLICY GUIDANCE**

Reference Number	SFY 2020- 01
Authorized by	Henry Lipman Medicaid Director
Division/Office/Bureau	Division of Medicaid Services
Issue Date	September 2019
Effective Date	Immediately
Subject	Policy guidance
Description	Medicaid to Schools Emergency Rule 2019

OVERVIEW

On August 27, 2019, the Department of Health and Human Services (the Department) adopted an emergency rule for the Medicaid to Schools (MTS) benefit that continues coverage for services to Medicaid eligible students beyond those with Individualized Education Plans (IEP) and clarifies when schools can seek Medicaid reimbursement. This guidance is being issued to provide information regarding the changes to MTS, and provides background information and clarification to explain these changes. The emergency rule will be effective until 2/24/2020, and the Department plans to propose regular rulemaking prior to the emergency rule's expiration. The emergency rule can be found at <https://www.dhhs.nh.gov/oos/aru/documents/erhem1301noticeandrule.pdf>

BACKGROUND

The Department has expanded the MTS benefit to include reimbursement for coverable Medicaid services delivered by qualified treatment providers to any Medicaid eligible student with a written care plan beyond those students with an IEP. Reimbursement for coverable Medicaid services provided pursuant to an IEP will continue under this expansion. The Department has also expanded coverage for services schools may seek Medicaid reimbursement for to include wrap care coordination and case management services.

During the course of previous administrative rulemaking to implement the expansion, the Centers for Medicare & Medicaid Services (CMS) provided the Department with clarification that the MTS benefit is simply another setting where all coverable Medicaid services can be delivered. Additionally, CMS issued guidance on how states can expand access to behavioral health and substance use disorder treatment services in the school setting. While CMS is encouraging states to expand access to these services, it also expects states to ensure compliance with the Social Security Act and their Medicaid programs with regards to coverable services and qualified treatment providers delivering those services. In response, the Department is moving MTS to the Division of Medicaid Services, and making changes to the MTS benefit as a first step in several rulemakings to fully align MTS with the NH Medicaid program.

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School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
603-732-9227

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

To: WLCSD School Board
From: Lizabeth Baker
Date: October 1, 2019
Re: October 2019 - Business Office Board Report

I conducted a review of FY20 salary accounts, budget vs. actual in an effort to identify errors, trends, and any potential weaknesses in process post-budget. The following issues were noted:

Issue 1 – Retiree Service Awards from FY19 - \$ 87,000. These were retiree service awards for FY19 that were paid out of FY20 as there were insufficient funds to pay them out of FY19.

Issue 2 – Supplemental Pays Not Budgeted: \$113,400. I went back as far as FY18 and cannot locate these items in the budget.

- FY20 Retiree Service Awards - \$ 60,000 ESTIMATE
- ESY Program - \$ 21,000 *under-budgeted* (\$12,000 budgeted/actual = \$33,000)
- Mentors - \$ 9,000 ESTIMATE
- New Hire Orientation - \$8,900 (\$ 5,900 to be grant funded)
- Summer Custodial - \$ 7,500 ACTUAL
- Attendance Awards - \$ 5,000 ESTIMATE
- Kindergarten Screening - \$ 2,000 ACTUAL
- ? Other Supplemental pays – Historically, these have included wellness fair, responsive classroom, special projects, classroom move, interview team.

Issue 3 – Positions Not Budgeted: \$64,425. These positions were not budgeted in FY20. TBD if it was error in budgeting or new positions created.

- ABA Therapist (vacancy – was W.S.) - \$27,500 + benefits
- RBT (S.J.) - \$30,625 + ben
- Temp position – Personal Asst (M.B.) - \$ 6,300
- Other Current Vacancies: 4 Para Positions

Issue 4 – Salary over Budget: \$34,172. Increased pay from what was budgeted. TBD if it was error in budgeting or new/extra stipends created after approved budget.

- RBT (A.N.) – due to certify; no of days increased - \$ 17,165
- RBT (S.M.) – additional stipend - \$ 10,000
- BCBA (A.C.) - \$ 5,800
- Counselor (A.G.) – days above contract - \$ 1,207

Issue 5 – Staff Turnover. This is expected during the budget process. This can result in salary savings and salary overages. For FY20, Superintendent Lane maintains a list of staff turnover which demonstrates overall salary savings of \$135,682.

FY21 Budget – General Fund Salary & Benefit Assumptions

POSITIONS: Total \$ 5,976,004.87

Current Staffing and Salaries, *as per spreadsheet pages 2-5*

Vacancies: 3 Para Positions (to replace CB, LV & Lifeskills Para) – *Question - Should I include another?*

No raise for Teachers – separate warrant article

2.5% raise for Paras, as per contract

2.5% raise for Non-CBA in holding account 04.2999.112.01.00000 – SAU Salary Incentives

<u>Non CBA Staff</u>	<u>Without COLA</u>	<u>With COLA - 2.5%</u>	<u>Variance</u>
Salaries	\$ 1,985,873.83	\$ 2,035,270.68	\$ 49,396.85
FICA	\$ 151,919.37	\$155,698.24	\$ 3,778.87
NHRS	\$ 247,479.82	\$253,638.89	\$ 6,159.07
UC	\$ 3,446.73	\$3,448.37	\$ 1.64
WC	\$ 6,268.01	\$6,423.92	\$ 155.91
Life & ADD	\$ 3,678.24	\$3,769.73	\$ 91.49
<u>LTD</u>	<u>\$ 4,486.45</u>	<u>\$4,598.04</u>	<u>\$ 111.60</u>
Total	\$ 2,403,152.44	\$ 2,462,847.87	\$ 59,695.43

Title 1 Tutors, grant funded: Nicole Dame, Valerie Bemis, Taylor MacDowell

FY21 BUDGET - POSITIONS

Name	DAC	Description	Salary AC	FY21 Salary	FTE
Blais, Catherine M	Middle/High School	Teacher - Science	04.1100.112.02.00000	\$60,000.00	1.0000
Blondin, Allison A	Middle/High School	Teacher - Mathematics	04.1100.112.02.00000	\$38,000.00	1.0000
Bujak, Laura A	Middle/High School	Teacher - English	04.1100.112.02.00000	\$67,500.00	1.0000
Clark, Olympia K	Middle/High School	Teacher - Family & Consumer Science	04.1100.112.02.00000	\$31,927.05	0.4500
Clark-Canty, Amy E	Middle/High School	Teacher - English	04.1100.112.02.00000	\$62,500.00	1.0000
Hall, Emily A	Middle/High School	Teacher - Art	04.1100.112.02.00000	\$19,350.00	0.4500
Humphreys, Kimberley K	Middle/High School	Teacher - Spanish	04.1100.112.02.00000	\$27,225.00	0.4500
Kane, Justin T	Middle/High School	Teacher - Comprehensive Technology Education	04.1100.112.02.00000	\$18,450.00	0.4500
Lhotsky, Erin C	Middle/High School	Teacher - Social Studies	04.1100.112.02.00000	\$42,000.00	1.0000
Miller, Amanda S	Middle/High School	Teacher - Mathematics	04.1100.112.02.00000	\$46,500.00	1.0000
Miller, Brice W	Middle/High School	Teacher - Physical Education/Health	04.1100.112.02.00000	\$25,875.00	0.4500
Nolin, Audra J	Middle/High School	Teacher - World Languages	04.1100.112.02.00000	\$30,037.50	0.4500
Norton, Melissa P	Middle/High School	Teacher - Social Studies	04.1100.112.02.00000	\$40,000.00	1.0000
Roper, Karis	Middle/High School	Teacher - Science	04.1100.112.02.00000	\$43,000.00	1.0000
Schneider, Eric W	Middle/High School	Teacher - Music	04.1100.112.02.00000	\$20,925.00	0.4500
Tyler, Andrew L	Middle/High School	Teacher - Business - Computer	04.1100.112.02.00000	\$22,275.00	0.4500
Balusek, Cheryl	Middle/High School	Teacher - Mathematics	04.1100.112.03.00000	\$60,500.00	1.0000
Clark, Olympia K	Middle/High School	Teacher - Family & Consumer Science	04.1100.112.03.00000	\$39,021.95	0.5500
Cornford, William E	Middle/High School	Teacher - Mathematics	04.1100.112.03.00000	\$46,500.00	1.0000
Dwyer, Margaret	Middle/High School	Teacher - English	04.1100.112.03.00000	\$42,000.00	1.0000
Erickson, Stephanie A	Middle/High School	Teacher - Science	04.1100.112.03.00000	\$41,000.00	1.0000
Hall, Emily A	Middle/High School	Teacher - Art	04.1100.112.03.00000	\$23,650.00	0.5500
Humphreys, Kimberley K	Middle/High School	Teacher - Spanish	04.1100.112.03.00000	\$33,275.00	0.5500
Kalsi, Rajbir	Middle/High School	Teacher - Biology	04.1100.112.03.00000	\$60,500.00	1.0000
Kane, Justin T	Middle/High School	Teacher - Comprehensive Technology Education	04.1100.112.03.00000	\$22,550.00	0.5500
Miller, Brice W	Middle/High School	Teacher - Physical Education/Health	04.1100.112.03.00000	\$31,625.00	0.5500
Morshed, Kathryn M	Middle/High School	Teacher - English	04.1100.112.03.00000	\$55,000.00	1.0000
Nolin, Audra J	Middle/High School	Teacher - World Languages	04.1100.112.03.00000	\$36,712.50	0.5500
Provost, Zachary D	Middle/High School	Teacher - Social Studies	04.1100.112.03.00000	\$42,000.00	1.0000
Schneider, Eric W	Middle/High School	Teacher - Music	04.1100.112.03.00000	\$25,575.00	0.5500
Schneider, Shirley C	Middle/High School	Teacher - Mathematics	04.1100.112.03.00000	\$58,500.00	1.0000
Segal, Malin S	Middle/High School	Teacher - Physical Education/Health	04.1100.112.03.00000	\$40,000.00	1.0000
Tyler, Andrew L	Middle/High School	Teacher - Business - Computer	04.1100.112.03.00000	\$27,225.00	0.5500
Walsh, Victoria R	Middle/High School	Teacher - Social Studies	04.1100.112.03.00000	\$55,000.00	1.0000
Wider, Gregory G	Middle/High School	Teacher - English	04.1100.112.03.00000	\$42,000.00	1.0000
Zekser, Gregory A	Middle/High School	Teacher - Chemistry/Physics	04.1100.112.03.00000	\$53,000.00	1.0000
Krot, Brian	Middle/High School	Teacher - Social Studies	04.1100.112.03.00000	\$43,500.00	1.0000
Barker, Claudette	Florence Rideout Elementary	Teacher - Music FRES	04.1100.112.11.00000	\$63,038.00	1.0000
Cambray, Danielle N	Florence Rideout Elementary	Teacher - Grade 1	04.1100.112.11.00000	\$38,000.00	1.0000
Cargill, Tamara S	Florence Rideout Elementary	Teacher - Reading Specialist	04.1100.112.11.00000	\$63,500.00	1.0000
Desmarais, Heather L	Florence Rideout Elementary	Teacher - Grade 2	04.1100.112.11.00000	\$57,500.00	1.0000

FY21 BUDGET - POSITIONS

<u>Name</u>	<u>DAC</u>	<u>Description</u>	<u>Salary AC</u>	<u>FY21 Salary</u>	<u>FTE</u>
Drew, Melanie M	Florence Rideout Elementary	Teacher - Grade 5	04.1100.112.11.00000	\$70,647.00	1.0000
Fuller, Bridgette B	Florence Rideout Elementary	Teacher - Grade 1	04.1100.112.11.00000	\$69,500.00	1.0000
Hawkes, Rebecca R	Florence Rideout Elementary	Teacher - Grade 2	04.1100.112.11.00000	\$42,000.00	1.0000
Hebert, Kristen S	Florence Rideout Elementary	Teacher - Grade 2	04.1100.112.11.00000	\$61,000.00	1.0000
Lafoe, Holly B	Florence Rideout Elementary	Teacher - Grade 4	04.1100.112.11.00000	\$38,000.00	1.0000
Lamers, Gregory J	Florence Rideout Elementary	Teacher - Art	04.1100.112.11.00000	\$58,629.60	0.8000
Lemire, Julie A	Florence Rideout Elementary	Teacher - Grade 1	04.1100.112.11.00000	\$59,500.00	1.0000
Locke, Michelle S	Florence Rideout Elementary	RTI Coordinator/Integrationist	04.1100.112.11.00000	\$51,000.00	1.0000
Petrone, Andrea	Florence Rideout Elementary	Teacher - Grade 3	04.1100.112.11.00000	\$60,500.00	1.0000
Reid, Sandra G	Florence Rideout Elementary	Teacher - Grade 4	04.1100.112.11.00000	\$65,350.00	1.0000
Sappet, Samantha G	Florence Rideout Elementary	Teacher - Grade 3	04.1100.112.11.00000	\$50,000.00	1.0000
Shenk, Frederick R	Florence Rideout Elementary	Teacher - Physical Education	04.1100.112.11.00000	\$60,500.00	1.0000
Tierney, Erin E	Florence Rideout Elementary	Teacher - Grade 5	04.1100.112.11.00000	\$41,000.00	1.0000
Dane, Nicole M	Lyndeborough Central	Teacher - Kindergarten	04.1100.112.12.00000	\$58,500.00	1.0000
Lundstrom, Jillian V	Student Support Services	Aide - Personal Assistant	04.2149.114.12.00000	\$17,469.20	1.0000
MacPherson, Vicki D	Lyndeborough Central	Teacher - Kindergarten	04.1100.112.12.00000	\$67,500.00	1.0000
McArdle, Taylor A	Lyndeborough Central	Teacher - Kindergarten	04.1100.112.12.00000	\$41,000.00	1.0000
Harkleroad, Ann D	Florence Rideout Elementary	Aide - Instructional/SPED	04.1110.114.11.00000	\$11,209.80	0.5000
Kemmerer, Heidi L	Florence Rideout Elementary	Aide - Library / Computer	04.1110.114.11.00000	\$10,063.38	0.5100
Eshback, Kelly C	Lyndeborough Central	Aide - Instructional	04.1110.114.12.00000	\$23,593.99	1.0000
Mason, Michelle L	Lyndeborough Central	Aide - Instructional	04.1110.114.12.00000	\$15,719.90	1.0000
Prefakes, Nadine M	Lyndeborough Central	Aide - Instructional	04.1110.114.12.00000	\$21,408.10	1.0000
Gosselin, Kathryn M	Student Support Services	Teacher - Special Education	04.1210.112.02.00000	\$18,900.00	0.4500
Meyer, Kimberly A	Student Support Services	Teacher - Special Education	04.1210.112.02.00000	\$27,225.00	0.4500
Morrow, Kathryn M	Student Support Services	Teacher - Special Education	04.1210.112.02.00000	\$43,500.00	1.0000
Gosselin, Kathryn M	Student Support Services	Teacher - Special Education	04.1210.112.03.00000	\$23,100.00	0.5500
Meyer, Kimberly A	Student Support Services	Teacher - Special Education	04.1210.112.03.00000	\$33,275.00	0.5500
Bober, Audrey R	Student Support Services	Teacher - Special Education	04.1210.112.11.00000	\$62,500.00	1.0000
Harris, Kathleen R	Student Support Services	Teacher - Special Education	04.1210.112.11.00000	\$25,500.00	0.5000
Pollock, Andrea	Student Support Services	Teacher - Special Education	04.1210.112.11.00000	\$54,500.00	1.0000
Levesque, Melissa M	Student Support Services	Teacher - Preschool	04.1210.112.12.00000	\$37,000.00	1.0000
Dailey, Gisele M	Student Support Services	Aide - SPED	04.1211.114.02.00000	\$21,205.80	1.0000
Hamlin, Mary Ann C	Student Support Services	Aide - SPED	04.1211.114.02.00000	\$14,791.70	1.0000
Ryken, Nancy A	Student Support Services	Aide - SPED	04.1211.114.02.00000	\$19,159.00	1.0000
Setaro, Anne M	Student Support Services	Aide - SPED	04.1211.114.02.00000	\$21,205.80	1.0000
Waldo, Deborah W	Student Support Services	Aide - SPED	04.1211.114.02.00000	\$19,563.60	1.0000
Halloran, Susan E	Student Support Services	LPN	04.1211.114.03.00000	\$31,325.00	0.0000
VACANCY (A.L.)	Student Support Services	Aide - SPED	04.1211.114.03.00000	\$14,720.30	1.0000
Rodgers, Susan I	Student Support Services	Aide - SPED	04.1211.114.03.00000	\$19,861.10	1.0000

FY21 BUDGET - POSITIONS

Name	DAC	Description	Salary AC	FY21 Salary	FTE
Rysnik, John M	Student Support Services	Aide - SPED	04.1211.114.03.00000	\$21,205.80	0.9500
Walker, Jayma	Student Support Services	Aide - SPED	04.1211.114.03.00000	\$17,868.50	1.0000
Broderick, Carrie	Student Support Services	Aide - SPED	04.1211.114.11.00000	\$31,325.00	1.0000
Gilbert, Stephanie L	Student Support Services	Aide - SPED	04.1211.114.11.00000	\$18,480.70	1.0000
Harkleroad, Ann D	Student Support Services	Aide - Instructional/SPED	04.1211.114.11.00000	\$11,209.80	0.5000
Lundwall, Jayne M	Student Support Services	Aide - Personal Assistant	04.1211.114.11.00000	\$18,480.70	1.0000
Polson, Patricia R	Student Support Services	Aide - SPED	04.1211.114.11.00000	\$21,205.80	1.0000
Roberts, Heather	Student Support Services	Aide - SPED	04.1211.114.11.00000	\$19,913.39	1.0000
AuCoin, Tracy A	Student Support Services	Aide - SPED	04.1211.114.12.00000	\$16,779.00	1.0000
Gauthier, Christina J	Student Support Services	Aide - SPED	04.1211.114.12.00000	\$14,839.30	1.0000
Goggin, Ashley	Middle/High School	School Counselor	04.2122.112.02.00000	\$42,000.00	1.0000
Kovaliv, Amanda J	Middle/High School	School Counselor	04.2122.112.03.00000	\$57,000.00	1.0000
Dufour, Joanne C	Florence Rideout Elementary	School Counselor	04.2122.112.11.00000	\$69,500.00	1.0000
Coffey, Sharon L	Middle/High School	Administrative Assistant - Guidance	04.2129.114.02.00000	\$15,918.00	0.5000
Coffey, Sharon L	Middle/High School	Administrative Assistant - Guidance	04.2129.114.03.00000	\$15,918.00	0.5000
Bertoncini, Cathleen	Middle/High School	Nurse	04.2134.112.02.00000	\$26,100.00	0.4500
Bertoncini, Cathleen	Middle/High School	Nurse	04.2134.112.03.00000	\$31,900.00	0.5500
Sheridan, Kim A	Florence Rideout Elementary	Nurse	04.2134.112.11.00000	\$63,550.00	1.0000
Swim-Gifford, Laura	Lyndeborough Central	Nurse	04.2134.112.12.00000	\$61,500.00	1.0000
Sass, Megan A	Student Support Services	School Psychologist	04.2140.112.01.00000	\$70,000.00	1.0000
Casavant, Amber A	Student Support Services	Board Certified Behavior Analyst	04.2149.112.01.00000	\$79,000.00	1.0000
Ansara, Ashley G	Student Support Services	ABA Therapist	04.2149.114.02.00000	\$49,978.50	1.0000
Girouard, Tracy A	Student Support Services	Registered Behavioral Therapist	04.2149.114.02.00000	\$52,650.00	1.0000
Gaarder, Stephanie R	Student Support Services	Registered Behavioral Therapist	04.2149.114.11.00000	\$34,408.28	1.0000
Meltzer, Elizabeth A	Student Support Services	ABA Therapist	04.2149.114.11.00000	\$28,205.93	1.0000
Noonan, Ashley M	Student Support Services	Registered Behavioral Therapist	04.2149.114.11.00000	\$49,978.50	1.0000
VACANCY (W.S.)	Student Support Services	ABA Therapist	04.2149.114.11.00000	\$27,521.25	1.0000
Thapa, Samantha J	Student Support Services	ABA Therapist	04.2149.114.11.00000	\$27,521.25	1.0000
Dawn, Dream Teal	Student Support Services	Registered Behavioral Therapist	04.2149.114.12.00000	\$32,114.39	1.0000
Jackson, Sara L	Student Support Services	Registered Behavioral Therapist	04.2149.114.12.00000	\$30,625.00	1.0000
Jasper, Bridget E	Student Support Services	ABA Therapist	04.2149.114.12.00000	\$25,686.50	1.0000
Mattson, Stephanie L	Student Support Services	Registered Behavioral Therapist	04.2149.114.12.00000	\$51,847.75	1.0000
Owens, Taylor A	Student Support Services	Registered Behavioral Therapist	04.2149.114.12.00000	\$49,978.50	1.0000
Heon, Julie S	Central Office	Curriculum Coordinator	04.2212.110.01.00000	\$71,442.40	0.8000
White, Amy D	Middle/High School	Media Generalist	04.2222.112.02.00000	\$27,450.00	0.4500
White, Amy D	Middle/High School	Media Generalist	04.2222.112.03.00000	\$33,550.00	0.5500
Loiselle, Stephanie L	Florence Rideout Elementary	Teacher - Technology/Library Media Specialist	04.2222.112.11.00000	\$43,000.00	1.0000
Fowler, Kristina	Central Office	Executive Assistant	04.2321.112.01.00000	\$50,000.00	1.0000
Lane, Bryan K	Central Office	Supertintendent	04.2321.112.01.00000	\$117,773.28	1.0000
Pratt, Edward W	Student Support Services	Director of Student Support Services	04.2332.112.01.00000	\$90,000.00	1.0000
Ryan, Mary-Jane C	Student Support Services	Administrative Assistant - Special Services	04.2332.112.01.00000	\$31,920.00	1.0000
Bagley, Brian V	Middle/High School	Principal	04.2410.113.02.00000	\$46,350.00	0.4500

FY21 BUDGET - POSITIONS

Name	DAC	Description	Salary AC	FY21 Salary	FTE
Edmunds, Sarah Lorraine	Middle/High School	Assistant Principal	04.2410.113.02.00000	\$34,593.75	0.4500
Bagley, Brian V	Middle/High School	Principal	04.2410.113.03.00000	\$56,650.00	0.5500
Edmunds, Sarah Lorraine	Middle/High School	Assistant Principal	04.2410.113.03.00000	\$42,281.25	0.5500
LaRoche, Robert	Florence Rideout Elementary	Interim Principal	04.2410.113.11.00000	\$65,800.00	0.7000
LaRoche, Robert	Lyndeborough Central	Interim Principal	04.2410.113.12.00000	\$28,200.00	0.3000
Draper, Linda M	Middle/High School	Administrative Assistant	04.2411.114.02.00000	\$18,495.36	0.4500
Tullgren, Lorissa A	Middle/High School	Administrative Assistant	04.2411.114.02.00000	\$13,608.00	0.4500
Draper, Linda M	Middle/High School	Administrative Assistant	04.2411.114.03.00000	\$22,605.44	0.5500
Tullgren, Lorissa A	Middle/High School	Administrative Assistant	04.2411.114.03.00000	\$16,632.00	0.5500
Berube, Patricia J	Florence Rideout Elementary	Administrative Assistant	04.2411.114.11.00000	\$21,205.80	0.8500
Legere, Kristine N	Florence Rideout Elementary	Administrative Assistant	04.2411.114.11.00000	\$36,899.20	1.0000
LeBlanc, Sherry S	Lyndeborough Central	Administrative Assistant	04.2411.114.12.00000	\$21,579.60	0.8500
Baker, Elizabeth J	Central Office	Business Administrator	04.2510.112.01.00000	\$87,000.00	1.0000
Blood, Karen	Central Office	Accounts Payable Specialist	04.2510.112.01.00000	\$18,720.00	0.5000
LaBrie, Mary Anne	Central Office	Finance Assistant	04.2510.112.01.00000	\$66,625.00	1.0000
Erb, Robert C	Facilities	Facilities Director	04.2620.114.01.00000	\$63,400.00	1.0000
Bird, Ann F	Facilities	Custodian	04.2620.114.02.00000	\$17,648.80	0.5000
Hasu, Scott A	Facilities	Custodian - PT	04.2620.114.02.00000	\$14,469.00	0.3750
Morrow, Joshua S	Facilities	Custodian	04.2620.114.02.00000	\$16,962.40	0.5000
Bird, Ann F	Facilities	Custodian	04.2620.114.03.00000	\$17,648.80	0.5000
Hasu, Scott A	Facilities	Custodian - PT	04.2620.114.03.00000	\$14,469.00	0.3750
Morrow, Joshua S	Facilities	Custodian	04.2620.114.03.00000	\$16,962.40	0.5000
Carey, William B	Facilities	Custodian - PT	04.2620.114.11.00000	\$27,286.74	0.7500
LaSala, Daniel A	Facilities	Custodian	04.2620.114.11.00000	\$37,606.40	1.0000
Ward, John J	Facilities	Custodian	04.2620.114.11.00000	\$37,169.60	1.0000
Boucher, Albert R	Facilities	Custodian	04.2620.114.12.00000	\$36,358.40	1.0000
Kline, Mark J	Central Office	Director of Technology	04.2844.112.01.00000	\$16,600.00	0.2000
Kline, Mark J	Central Office	Director of Technology	04.2844.112.02.00000	\$33,200.00	0.4000
Kline, Mark J	Central Office	Director of Technology	04.2844.112.03.00000	\$33,200.00	0.4000
Stevens, Andrew J	Florence Rideout Elementary	Desk Top Support Technician	04.2844.112.11.00000	\$35,992.32	0.8000
Stevens, Andrew J	Florence Rideout Elementary	Desk Top Support Technician	04.2844.112.12.00000	\$8,998.08	0.2000
Clark, Denise	Middle/High School	Van Driver	04.2723.114.03.00000	\$8,023.14	
Vacancy (CB)	Student Support Services	Aide - SPED	04.1211.114.11.00000	\$19,113.18	1.0000
Vacancy (LV)	Student Support Services	Aide - SPED	04.1211.114.11.00000	\$18,450.00	1.0000
Vacancy (Lifeskills)	Student Support Services	Aide - SPED	04.1211.114.11.00000	\$18,000.00	1.0000
NON-CBA RAISES			04.2999.112.01.00000	\$59,695.43	
SUBTOTAL				\$5,976,004.87	126.26

SUPPLEMENTAL POSITIONS: Total \$ 362,090.30, see schedule Page 7

The following historical supplemental pays to continue to be grant funded: CPI, PLTW, Science Institute, Special Projects, Summer Academy, UDL Workshop, Health Education

Co-Curricular Athletic Stipends, as per schedule (no increase) - \$ 36,178

- MS – \$ 10,816
- HS - \$ 25,362

Athletic Director (no increase) - \$ 15,500

Academic Stipends, as per schedule (no increase) - \$ 34,345

- FRES - \$ 4,695
- MS - \$ 11,560
- HS - \$ 18,090

ESY Program - \$ 33,115 (based on historical actual)

Mentors - \$ 9,000 (based on historical actual)

Substitute Teachers - \$ 120,000 (last 3 years average = \$ 115,000)

Retiree Service Awards - \$ 60,000 (last 2 years average = \$ 59,000)

School Board Positions – \$ 8,150

- Treasurer - \$ 3,500
- Minute Taker - \$ 2750
- Clerk - \$ 1,000
- Members - \$ 900

Attendance Awards - \$ 5,000 (FY19 actual)

Additional Responsibilities assigned to Guidance - \$ 20,595

Summer Custodial - \$ 8,000 (FY19 actual)

Kindergarten Screening - \$ 1,500

Library – After School Program - \$ 3,500 (historical)

New Hire Orientation - \$ 6,000 (historical)

I did not include any of the following supplemental positions (from prior years): Curriculum Restructuring, Interview Team, IT Assistant, Special Projects.

Question: Should I budget additional to cover unanticipated stipends?

Account	Description	FTE	FY20 Amount	Note
04.1420.112.02.00000	Co-Curricular Salaries - Athletic-MS	0	\$ 10,816.00	Coaching Stipends (\$10,816) as per schedule
04.1420.112.02.00000	Co-Curricular Salaries - Athletic-MS	0	\$ 6,975.00	Athletic Director (\$6,975)
04.1420.112.03.00000	Co-Curricular Salaries - Athletic-HS	0	\$ 25,362.00	Coaching Stipends (\$ 25,362) as per schedule
04.1420.112.03.00000	Co-Curricular Salaries - Athletic-HS	0	\$ 8,525.00	Athletic Director (\$ 8,525)
04.1410.112.11.00000	Co-Curricular Salaries - Academic-FRES	0	\$ 4,695.00	Co-Curricular Stipends (\$ 4,695) as per schedule
04.1410.112.02.00000	Co-Curricular Salaries - Academic-MS	0	\$ 11,560.00	Co-Curricular Stipends (\$ 11,560) as per schedule
04.1410.112.03.00000	Co-Curricular Salaries - Academic-HS	0	\$ 18,090.00	Co-Curricular Stipends (\$ 18,090) as per schedule
04.1212.122.02.00000	SPED Tutors - Summer-MS	0	\$ 10,650.00	ESY (total \$33K based on FY19 actual)
04.1212.122.03.00000	SPED Tutors - Summer-HS	0	\$ 2,500.00	ESY (total \$33K based on FY19 actual)
04.1212.122.11.00000	SPED Tutors - Summer-FRES	0	\$ 16,245.00	ESY (total \$33K based on FY19 actual)
04.1212.122.12.00000	SPED Tutors - Summer-LCS	0	\$ 3,720.00	ESY (total \$33K based on FY19 actual)
04.1100.112.02.00000	Teacher Salaries-MS	0	\$ 2,500.00	Mentors (\$2,500)
04.1100.112.03.00000	Teacher Salaries-HS	0	\$ 2,500.00	Mentors (\$2,500)
04.1100.112.11.00000	Teacher Salaries-FRES	0	\$ 2,500.00	Mentors (\$2,500)
04.1100.112.12.00000	Teacher Salaries-LCS	0	\$ 1,500.00	Mentors (\$1,500)
04.1120.114.02.00000	Substitute Teacher Salaries-MS	0	\$ 30,000.00	Subs & Class Coverage; 3 year average
04.1120.114.03.00000	Substitute Teacher Salaries-HS	0	\$ 30,000.00	Subs & Class Coverage; 3 year average
04.1120.114.11.00000	Substitute Teacher Salaries-FRES	0	\$ 30,000.00	Subs & Class Coverage; 3 year average
04.1120.114.12.00000	Substitute Teacher Salaries-LCS	0	\$ 30,000.00	Subs & Class Coverage; 3 year average
04.1100.112.02.00000	Teacher Salaries-MS	0	\$ 15,000.00	Retiree Service Awards; 2 year average
04.1100.112.03.00000	Teacher Salaries-HS	0	\$ 15,000.00	Retiree Service Awards; 2 year average
04.1100.112.11.00000	Teacher Salaries-FRES	0	\$ 15,000.00	Retiree Service Awards; 2 year average
04.1100.112.12.00000	Teacher Salaries-LCS	0	\$ 15,000.00	Retiree Service Awards; 2 year average
04.2311.120.01.00000	School Board Members - SAU	0	\$ 900.00	9 SB Members @ \$100
04.2311.120.01.00000	School Board Members - SAU	0	\$ 1,000.00	SB Clerk
04.2311.112.01.00000	School Board Clerk - SAU	0	\$ 2,750.00	SB Minutes
04.2313.120.01.00000	School District Treasurer - SAU	0	\$ 3,500.00	Treasurer
04.1100.112.02.00000	Teacher Salaries-MS	0	\$ 1,500.00	Attendance Awards; \$5K total - FY19 actual
04.1100.112.03.00000	Teacher Salaries-HS	0	\$ 1,500.00	Attendance Awards; \$5K total - FY19 actual
04.1100.112.11.00000	Teacher Salaries-FRES	0	\$ 1,500.00	Attendance Awards; \$5K total - FY19 actual
04.1100.112.12.00000	Teacher Salaries-LCS	0	\$ 500.00	Attendance Awards; \$5K total - FY19 actual
04.2122.112.03.00000	Guidance Salaries-HS	0	\$ 9,827.40	Additional days beyond contract (A.K.)
04.2122.112.03.00000	Guidance Salaries-HS	0	\$ 10,768.00	HS Counselor - additional responsibilities (A.K.)
04.2620.114.02.00000	Custodial Salaries-MS	0	\$ 2,000.00	Custodians - summer
04.2620.114.03.00000	Custodial Salaries-HS	0	\$ 2,000.00	Custodians - summer
04.2620.114.11.00000	Custodial Salaries-FRES	0	\$ 2,000.00	Custodians - summer
04.2620.114.12.00000	Custodial Salaries-LCS	0	\$ 2,000.00	Custodians - summer
04.1100.112.12.00000	Teacher Salaries-LCS	0	\$ 1,500.00	Kindergarten Screening
04.2222.112.02.00000	Media Generalist & Specialist-MS	0	\$ 1,575.00	Library - after school
04.2222.112.03.00000	Media Generalist & Specialist-HS	0	\$ 1,925.00	Library - after school
04.1100.112.02.00000	Teacher Salaries-MS	0	\$ 1,750.00	New hire orientation
04.1100.112.03.00000	Teacher Salaries-HS	0	\$ 1,750.00	New hire orientation
04.1100.112.11.00000	Teacher Salaries-FRES	0	\$ 1,750.00	New hire orientation
04.1100.112.12.00000	Teacher Salaries-LCS	0	\$ 750.00	New hire orientation
04.1100.112.03.00000	Extra Days 5 for Ashley Goggin		\$ 1,206.90	5 Extra Days beyond Contract
			\$ 362,090.30	

04.1100.112.02.00000	Regular Ed - Teachers WLC - Middle School
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<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Blais, Catherine M	1.00	Teacher - Science	\$60,000.00
Blondin, Allison A	1.00	Teacher - Mathematics	\$38,000.00
Bujak, Laura A	1.00	Teacher - English	\$67,500.00
Clark, Olympia K	0.45	Teacher - Family & Consumer Science	\$31,927.05
Clark-Canty, Amy E	1.00	Teacher - English	\$62,500.00
Hall, Emily A	0.45	Teacher - Art	\$19,350.00
Humphreys, Kimberley K	0.45	Teacher - Spanish	\$27,225.00
Kane, Justin T	0.45	Teacher - Comp Technology Education	\$18,450.00
Lhotsky, Erin C	1.00	Teacher - Social Studies	\$42,000.00
Miller, Amanda S	1.00	Teacher - Mathematics	\$46,500.00
Miller, Brice W	0.45	Teacher - Physical Education/Health	\$25,875.00
Nolin, Audra J	0.45	Teacher - World Languages	\$30,037.50
Norton, Melissa P	1.00	Teacher - Social Studies	\$40,000.00
Roper, Karis	1.00	Teacher - Science	\$43,000.00
Schneider, Eric W	0.45	Teacher - Music	\$20,925.00
<u>Tyler, Andrew L</u>	<u>0.45</u>	<u>Teacher - Business - Computer</u>	<u>\$22,275.00</u>
	11.60		\$595,564.55

Supplemental Positions:

Mentors - \$9K across all schools based on historical	\$2,500.00
Retiree Service Awards - \$60K across all schools; 2 year average	\$15,000.00
Attendance Awards - \$5K total based on historical	\$1,500.00
New Hire Orientation - \$6K across all schools - based on historical	\$1,750.00

TOTAL	\$616,314.55
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04.1100.112.03.00000**Regular Ed - Teachers - WLC - High School**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Balusek, Cheryl	1.00	Teacher - Mathematics	\$60,500.00
Clark, Olympia K	0.55	Teacher - Family & Consumer Science	\$39,021.95
Comerford, William E	1.00	Teacher - Mathematics	\$46,500.00
Dwyer, Margaret	1.00	Teacher - English	\$42,000.00
Erickson, Stephanie A	1.00	Teacher - Science	\$41,000.00
Hall, Emily A	0.55	Teacher - Art	\$23,650.00
Humphreys, Kimberley K	0.55	Teacher - Spanish	\$33,275.00
Kalsi, Rajbir	1.00	Teacher - Biology	\$60,500.00
Kane, Justin T	0.55	Teacher - Comprehensive Technology Educ	\$22,550.00
Miller, Brice W	0.55	Teacher - Physical Education/Health	\$31,625.00
Morshed, Kathryn M	1.00	Teacher - English	\$55,000.00
Nolin, Audra J	0.55	Teacher - World Languages	\$36,712.50
Provost, Zachary D	1.00	Teacher - Social Studies	\$42,000.00
Schneider, Eric W	0.55	Teacher - Music	\$25,575.00
Schneider, Shirley C	1.00	Teacher - Mathematics	\$58,500.00
Segal, Malin S	1.00	Teacher - Physical Education/Health	\$40,000.00
Tyler, Andrew L	0.55	Teacher - Business - Computer	\$27,225.00
Walsh, Victoria R	1.00	Teacher - Social Studies	\$55,000.00
Wider, Gregory G	1.00	Teacher - English	\$42,000.00
Zekser, Gregory A	1.00	Teacher - Chemistry/Physics	\$53,000.00
Krot, Brian	1.00	Teacher - Social Studies	\$43,500.00
	17.40		\$879,134.45

Supplemental Positions:

Mentors - \$9K across all schools based on historical	\$2,500.00
Retiree Service Awards - \$60K across all schools; 2 year average	\$15,000.00
Attendance Awards - \$5K total based on historical	\$1,500.00
New Hire Orientation - \$6K across all schools - based on historical	\$1,750.00
5 Extra Contracts Days (AK)	\$1,206.90

TOTAL **\$901,091.35**

04.1100.112.11.00000**Regular Ed - Teachers - FRES**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Barker, Claudette	1.00	Teacher - Music FRES	\$63,038.00
Cambray, Danielle N	1.00	Teacher - Grade 1	\$38,000.00
Cargill, Tamara S	1.00	Teacher - Reading Specialist	\$63,500.00
Desmarais, Heather L	1.00	Teacher - Grade 2	\$57,500.00
Drew, Melanie M	1.00	Teacher - Grade 5	\$70,647.00
Fuller, Bridgette B	1.00	Teacher - Grade 1	\$69,500.00
Hawkes, Rebecca R	1.00	Teacher - Grade 2	\$42,000.00
Hebert, Kristen S	1.00	Teacher - Grade 2	\$61,000.00
Lafoe, Holly B	1.00	Teacher - Grade 4	\$38,000.00
Lamers, Gregory J	0.80	Teacher - Art	\$58,629.60
Lemire, Julie A	1.00	Teacher - Grade 1	\$59,500.00
Locke, Michelle S	1.00	RTI Coordinator/Integrationist	\$51,000.00
Petrone, Andrea	1.00	Teacher - Grade 3	\$60,500.00
Reid, Sandra G	1.00	Teacher - Grade 4	\$65,350.00
Sappet, Samantha G	1.00	Teacher - Grade 3	\$50,000.00
Shenk, Frederick R	1.00	Teacher - Physical Education	\$60,500.00
<u>Tierney, Erin E</u>	<u>1.00</u>	<u>Teacher - Grade 5</u>	<u>\$41,000.00</u>
	16.80		\$949,664.60

Supplemental Positions:

Mentors - \$9K across all schools based on historical	\$2,500.00
Retiree Service Awards - \$60K across all schools; 2 year average	\$15,000.00
Attendance Awards - \$5K total based on historical	\$1,500.00
New Hire Orientation - \$6K across all schools - based on historical	\$1,750.00

TOTAL **\$970,414.60**

04.1100.112.12.00000**Regular Ed - Teachers - LCS**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Dane, Nicole M	1.00	Teacher - Kindergarten	\$58,500.00
MacPherson, Vicki D	1.00	Teacher - Kindergarten	\$67,500.00
<u>McArdle, Taylor A</u>	<u>1.00</u>	<u>Teacher - Kindergarten</u>	<u>\$41,000.00</u>
	3.00		\$167,000.00

Supplemental Positions:

Mentors - \$9K across all schools based on historical	\$1,500.00
Retiree Service Awards - \$60K across all schools; 2 year average	\$15,000.00
Attendance Awards - \$5K total based on historical	\$500.00
New Hire Orientation - \$6K across all schools - based on historical	\$750.00
Kindergarten Screening	\$1,500.00

TOTAL **\$186,250.00**

04.1110.114.11.00000**Reg Ed Aides - FRES**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Harkleroad, Ann D	0.50	Aide - Instructional/SPED	\$11,209.80
Kemmerer, Heidi L	0.50	Aide - Library / Computer	\$10,063.38
	1.00		\$21,273.18

04.1110.114.12.00000 Reg Ed Aides - LCS

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Eshback, Kelly C	1.00	Aide - Instructional	\$23,593.99
Mason, Michelle L	1.00	Aide - Instructional	\$15,719.90
Preftakes, Nadine M	1.00	Aide - Instructional	\$21,408.10
	3.00		\$60,721.99

04.1120.114.02, 03, 11, 12 Supplemental Positions - Subs

WLC - Middle	\$80K FY17, \$127K FY18, \$138K FY19	\$30,000.00
WLC - High	3 YR Average = \$115K	\$30,000.00
FRES		\$30,000.00
LCS		\$30,000.00
Total		\$120,000.00

04.1210.112.02.00000 Spec Ed - Teachers - WLC - Middle School

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Gosselin, Kathryn M	0.45	Teacher - Special Education	\$18,900.00
Meyer, Kimberly A	0.45	Teacher - Special Education	\$27,225.00
Morrow, Kathryn M	1.00	Teacher - Special Education	\$43,500.00
	1.90		\$89,625.00

04.1210.112.03.00000 Spec Ed - Teachers - WLC - High School

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Gosselin, Kathryn M	0.55	Teacher - Special Education	\$23,100.00
Meyer, Kimberly A	0.55	Teacher - Special Education	\$33,275.00
	1.10		\$56,375.00

04.1210.112.11.00000 Spec Ed - Teachers - FRES

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Bober, Audrey R	1.00	Teacher - Special Education	\$62,500.00
Harris, Kathleen R	0.50	Teacher - Special Education	\$25,500.00
Pollock, Andrea	1.00	Teacher - Special Education	\$54,500.00
	2.50		\$142,500.00

04.1210.112.12.00000 Spec Ed - Teacher - LCS

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Levesque, Melissa M	1.00	Teacher - Preschool	\$37,000.00

04.1211.114.02.00000 Spec Ed - Aides - WLC - Middle School

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Dailey, Gisele M	1.00	Aide - SPED	\$21,205.80
Hamlin, Mary Ann C	1.00	Aide - SPED	\$14,791.70
Rykken, Nancy A	1.00	Aide - SPED	\$19,159.00
Setaro, Anne M	1.00	Aide - SPED	\$21,205.80
Waldo, Deborah W	1.00	Aide - SPED	\$19,563.60
	5.00		\$95,925.90

04.1211.114.03.00000 Spec Ed - Aides - WLC - High School

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Halloran, Susan E	1.00	LPN	\$31,325.00
VACANCY (A.L.)	1.00	Aide - SPED	\$14,720.30
Rodgers, Susan I	1.00	Aide - SPED	\$19,861.10
Rysnik, John M	0.95	Aide - SPED	\$21,205.80
Walker, Jayma	1.00	Aide - SPED	\$17,868.50
	4.95		\$104,980.70

04.1211.114.11.00000 Spec Ed - Aides - FRES

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Broderick, Carrie	1.00	Aide - SPED	\$31,325.00
Gilbert, Stephanie L	1.00	Aide - SPED	\$18,480.70
Harkleroad, Ann D	0.50	Aide - Instructional/SPED	\$11,209.80
Lundwall, Jayne M	1.00	Aide - Personal Assistant	\$18,480.70
Polson, Patricia R	1.00	Aide - SPED	\$21,205.80
Roberts, Heather	1.00	Aide - SPED	\$19,913.39
Vacancy (C.B.)	1.00	Aide - SPED	\$19,113.18
Vacancy (L.V.)	1.00	Aide - SPED	\$18,450.00
Vacancy (LIFESKILLS)	1.00	Aide - SPED	\$18,000.00
	8.50		\$176,178.57

04.1211.114.12.00000 Spec Ed - Aides - LCS

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
AuCoin, Tracy A	1.00	Aide - SPED	\$16,779.00
Gauthier, Christina J	1.00	Aide - SPED	\$14,839.30
	2.00		\$31,618.30

04.1212.122.02, 03, 11, 12 Supplemental Positions - ESY Program

WLC - Middle		\$33K total based on FY19 actual	\$10,650.00
WLC - High			\$2,500.00
FRES			\$16,245.00
LCS			\$3,720.00
Total			\$33,115.00

04.1410.112.02, 03, 11 Supplemental Positions - Academic CoCurricular Stipends

WLC - Middle	<i>As per Schedule</i>	\$11,560.00
WLC - High		\$18,090.00
<u>FRES</u>		<u>\$4,695.00</u>
Total		\$34,345.00

04.1420.112.02, 03 Supplemental Positions - Athletic CoCurricular Stipends

WLC - Middle	<i>As per Schedule</i>	\$10,816.00
WLC - High		\$25,362.00
Total		\$36,178.00

04.1420.112.02, 03 Supplemental Position - Athletic Director

WLC - Middle		\$6,975.00
WLC - High		\$8,525.00
Total		\$15,500.00

04.2122.112.02, 03, 11 Counseling - FRES, WLC

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Goggin, Ashley	1.00	School Counselor - Middle	\$42,000.00
Kovaliv, Amanda J	1.00	School Counselor - High	\$57,000.00
<u>Dufour, Joanne C</u>	<u>1.00</u>	<u>School Counselor - FRES</u>	<u>\$69,500.00</u>
	3.00		\$168,500.00

04.2122.112.03 Supplemental Positions - Guidance

Extra Days Beyond Contract AK		\$9,827.40
<u>Additional Responsibilities AK</u>		<u>\$10,768.00</u>
Total		\$20,595.40

04.2129.114.02, 03 Counseling Asst - WLC

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Coffey, Sharon L	0.50	Admin Asst - Guidance - Middle	\$15,918.00
<u>Coffey, Sharon L</u>	<u>0.50</u>	<u>Admin Asst - Guidance - High</u>	<u>\$15,918.00</u>
	1.00		\$31,836.00

04.2134.112.02, 03, 11, 12 Nurse - LCS, FRES, WLC

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Bertoncini, Cathleen	0.45	Nurse - Middle	\$26,100.00
Bertoncini, Cathleen	0.55	Nurse - High	\$31,900.00
Sheridan, Kim A	1.00	Nurse - FRES	\$63,550.00
<u>Swim-Gifford, Laura</u>	<u>1.00</u>	<u>Nurse - LCS</u>	<u>\$61,500.00</u>
	3.00		\$183,050.00

04.2140, 2149**Student Support Services - All**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Sass, Megan A	1.00	School Psychologist	\$70,000.00
Casavant, Amber A	1.00	Board Certified Behavior Analyst	\$79,000.00
Ansara, Ashley G	1.00	ABA Therapist	\$49,978.50
Girouard, Tracy A	1.00	Registered Behavioral Therapist	\$52,650.00
Gardner, Stephanie R	1.00	Registered Behavioral Therapist	\$34,408.28
Meltzer, Elizabeth A	1.00	ABA Therapist	\$28,205.93
Noonan, Ashley M	1.00	Registered Behavioral Therapist	\$49,978.50
VACANCY (W.S.)	1.00	ABA Therapist	\$27,521.25
Thapa, Samantha J	1.00	ABA Therapist	\$27,521.25
Dawn, Dream Teal	1.00	Registered Behavioral Therapist	\$32,114.39
Jackson, Sara L	1.00	Registered Behavioral Therapist	\$30,625.00
Jasper, Bridget E	1.00	ABA Therapist	\$25,686.50
Mattson, Stephanie L	1.00	Registered Behavioral Therapist	\$51,847.75
Owens, Taylor A	1.00	Registered Behavioral Therapist	\$49,978.50
<u>Lundstrom, Jillian V</u>	<u>1.00</u>	<u>Aide - Personal Assistant</u>	<u>\$17,469.20</u>
	15.00		\$626,985.05

04.2212.110.01.00000**Curriculum**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Heon, Julie S	0.80	Curriculum Coordinator	\$71,442.40

04.2222.112.02, 03, 11**Media Teachers**

White, Amy D	0.45	Media Generalist	\$27,450.00
White, Amy D	0.55	Media Generalist	\$33,550.00
<u>Loiselle, Stephanie L</u>	<u>1.00</u>	<u>Teacher - Technology/Library Media Speciali</u>	<u>\$43,000.00</u>
	2.00		\$104,000.00

04.2222.112.02, 03**Supplemental Positions - Library After School**

Middle			\$1,575.00
<u>High</u>			<u>\$1,925.00</u>
Total			\$3,500.00

04.2311**Supplemental Positions - School Board**

04.2311.120.01.00000	SB Members	\$900.00
04.2311.120.01.00000	SB Clerk	\$1,000.00
04.2311.112.01.00000	SB Secretary	\$2,750.00
<u>04.2313.120.01.00000</u>	<u>Treasurer</u>	<u>\$3,500.00</u>
Total		\$8,150.00

04.2321.112.01.00000**Superintendent's Office**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Fowler, Kristina	1.00	Executive Assistant	\$50,000.00
Lane, Bryan K	1.00	Supertintendent	\$117,773.28
	2.00		\$167,773.28

04.2332.112.01.00000**Student Services**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Pratt, Edward W	1.00	Director of Student Support Services	\$90,000.00
Ryan, Mary-Jane C	1.00	Administrative Assistant - Special Services	\$31,920.00
	2.00		\$121,920.00

04.2410.113.02,03**School Admin - WLC**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Bagley, Brian V	0.45	Principal - Middle	\$46,350.00
Edmunds, Sarah Lorraine	0.45	Assistant Principal - Middle	\$34,593.75
Bagley, Brian V	0.55	Principal - High	\$56,650.00
Edmunds, Sarah Lorraine	0.55	Assistant Principal - High	\$42,281.25
	2.00		\$179,875.00

04.2410.113.11,12**School Admin - FRES & LCS**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
LaRoche, Robert	0.70	Interim Principal - FRES	\$65,800.00
LaRoche, Robert	0.30	Interim Principal - LCS	\$28,200.00
	1.00		\$94,000.00

04.2411.114.02,03**Admin Assts - WLC**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Draper, Linda M	0.45	Administrative Assistant - Middle	\$18,495.36
Tullgren, Lorissa A	0.45	Administrative Assistant - Middle	\$13,608.00
Draper, Linda M	0.55	Administrative Assistant - High	\$22,605.44
Tullgren, Lorissa A	0.55	Administrative Assistant - High	\$16,632.00
	2.00		\$71,340.80

04.2411.114.11.00000**Admin Assts - FRES**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Berube, Patricia J	0.85	Administrative Assistant	\$21,205.80
Legere, Kristine N	1.00	Administrative Assistant	\$36,899.20
	1.85		\$58,105.00

04.2411.114.12.00000**Admin Assts - LCS**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
LeBlanc, Sherry S	0.85	Administrative Assistant	\$21,579.60

04.2510.112.01.00000**Business Office**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Baker, Lizabeth J	1.00	Business Administrator	\$87,000.00
Blood, Karen	0.50	Accounts Payable Specialist	\$18,720.00
LaBrie, Mary Anne	1.00	Finance Assistant	\$66,625.00
	2.50		\$172,345.00

04.2620.114.01.00000**Facilities Director**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Erb, Robert C	1.00	Facilities Director	\$63,400.00

04.2620.114.02.00000**Custodial - Middle**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Bird, Ann F	0.50	Custodian	\$17,648.80
Hasu, Scott A	0.38	Custodian - PT	\$14,469.00
Morrow, Joshua S	0.50	Custodian	\$16,962.40
	1.38		\$49,080.20

Supplemental Position: Summer Custodial

\$2,000.00

04.2620.114.03.00000**Custodial - High**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Bird, Ann F	0.50	Custodian	\$17,648.80
Hasu, Scott A	0.38	Custodian - PT	\$14,469.00
Morrow, Joshua S	0.50	Custodian	\$16,962.40
	1.38		\$49,080.20

Supplemental Position: Summer Custodial

\$2,000.00

04.2620.114.11.00000**Custodial - FRES**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Carey, William B	0.75	Custodian - PT	\$27,286.74
LaSala, Daniel A	1.00	Custodian	\$37,606.40
Ward, John J	1.00	Custodian	\$37,169.60
	2.75		\$102,062.74

Supplemental Position: Summer Custodial

\$2,000.00

04.2620.114.12.00000**Custodial - LCS**

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Boucher, Albert R	1.00	Custodian	\$36,358.40

Supplemental Position: Summer Custodial

\$2,000.00

04.2844.112.01, 02, 03, 11, 1: Technology

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Kline, Mark J	0.20	Director of Technology - SAU	\$16,600.00
Kline, Mark J	0.40	Director of Technology - Middle	\$33,200.00
Kline, Mark J	0.40	Director of Technology - High	\$33,200.00
Stevens, Andrew J	0.80	Desk Top Support Technician - FRES	\$35,992.32
Stevens, Andrew J	0.20	Desk Top Support Technician - LCS	\$8,998.08
	2.00		\$127,990.40

04.2723.114.03.00000 Transportation

<u>Name</u>	<u>FTE</u>	<u>Description</u>	<u>FY21 Salary</u>
Clark, Denise	1.00	Van Driver	\$8,023.14

04.2999.112.01.00000 SAU Salary Incentives: Non CBA (2.5%)**\$59,695.43**

TOTAL POSITIONS	\$5,916,309.44
TOTAL SUPPLEMENTALS	\$421,785.73
TOTAL SALARIES	\$6,338,095.17

Benefits:

Rates, as published:

- 220 – FICA 7.65%
- 231 – NHRS Employees 11.17%
- 232 – NHRS Teachers 17.80%

5% increase on Other Benefit Categories:

- 211 – Health
- 212 – Dental
- 250 – Unemployment Comp
- 260 – Workers Comp
- 213 – Life/ADD
- 214 – LTD

1 Family Plan (\$23,064.09) added to 04.1100.112.02, 03, 11 (Total \$69,192.27)

FY21 BUDGET - RECAP OF POSITIONS AND SUPPLEMENTAL POSITIONS

POSITIONS:

	<u>FY21 PROJ</u>
SALARIES	\$ 5,976,004.87
FICA	\$ 452,597.72
NHRS	\$ 849,276.72
UC (250)	\$ 10,581.96
WC (260)	\$ 18,673.65
LIFE & ADD	\$ 10,443.01
LTD	\$ 13,384.70
HEALTH	\$ 1,463,148.17
<u>DENTAL</u>	<u>\$ 111,968.87</u>
TOTAL	\$ 8,906,079.67

SUPPLEMENTALS:

	<u>FY21 PROJ</u>
SALARIES	\$ 362,090.30
FICA	\$ 27,699.91
NHRS	\$ 33,306.56
UC (250)	\$ 1,748.90
<u>WC (260)</u>	<u>\$ 1,142.87</u>
TOTAL	\$ 425,988.54

POSITIONS & SUPPLEMENTALS:

	<u>FY21 PROJ</u>
SALARIES	\$ 6,338,095.17
FICA	\$ 480,297.63
NHRS	\$ 882,583.28
UC (250)	\$ 12,330.86
WC (260)	\$ 19,816.52
LIFE & ADD	\$ 10,443.01
LTD	\$ 13,384.70
HEALTH	\$ 1,463,148.17
<u>DENTAL</u>	<u>\$ 111,968.87</u>
TOTAL	\$ 9,332,068.21

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.1100.112.02.00000	Teacher Salaries-MS	\$575,740.20	\$657,713.64	\$634,615.00	\$616,314.55	-\$18,300.45	-3%
04.1100.112.03.00000	Teacher Salaries-HS	\$964,183.44	\$961,331.28	\$958,893.00	\$901,091.35	-\$57,801.65	-6%
04.1100.112.11.00000	Teacher Salaries-FRES	\$920,310.32	\$940,699.33	\$934,165.00	\$970,414.60	\$36,249.60	4%
04.1100.112.12.00000	Teacher Salaries-LCS	\$93,529.96	\$180,216.08	\$167,000.00	\$186,250.00	\$19,250.00	12%
04.1100.211.02.00000	Medical Insurance-MS	\$93,488.32	\$140,698.21	\$140,473.00	\$126,090.20	-\$14,382.80	-10%
04.1100.211.03.00000	Medical Insurance-HS	\$173,695.24	\$162,159.59	\$148,560.00	\$163,560.92	\$15,000.92	10%
04.1100.211.11.00000	Medical Insurance-FRES	\$168,074.52	\$249,688.01	\$235,035.00	\$308,418.18	\$73,383.18	31%
04.1100.211.12.00000	Medical Insurance-LCS	\$29,348.64	\$42,243.10	\$38,525.00	\$42,246.54	\$3,721.54	10%
04.1100.212.02.00000	Dental Insurance-MS	\$6,843.88	\$12,587.57	\$11,113.00	\$9,552.35	-\$1,560.65	-14%
04.1100.212.03.00000	Dental Insurance-HS	\$16,161.43	\$18,280.64	\$16,197.00	\$13,748.62	-\$2,448.38	-15%
04.1100.212.11.00000	Dental Insurance-FRES	\$10,447.13	\$21,506.03	\$19,181.00	\$24,071.88	\$4,890.88	25%
04.1100.212.12.00000	Dental Insurance-LCS	\$1,733.38	\$3,386.71	\$2,650.00	\$2,782.08	\$132.08	5%
04.1100.213.02.00000	Life Insurance-MS	\$1,289.79	\$1,142.04	\$878.00	\$1,050.58	\$172.58	20%
04.1100.213.03.00000	Life Insurance-HS	\$1,179.78	\$1,288.87	\$958.00	\$1,550.79	\$592.79	62%
04.1100.213.11.00000	Life Insurance-FRES	\$1,243.05	\$1,324.58	\$986.00	\$1,675.21	\$689.21	70%
04.1100.213.12.00000	Life Insurance-LCS	\$116.16	\$209.00	\$156.00	\$294.59	\$138.59	89%
04.1100.214.02.00000	Disability Insurance-MS	\$1,565.70	\$921.42	\$831.00	\$1,364.18	\$533.18	64%
04.1100.214.03.00000	Disability Insurance-HS	\$1,765.69	\$1,467.46	\$1,260.00	\$1,986.12	\$726.12	58%
04.1100.214.11.00000	Disability Insurance-FRES	\$1,692.39	\$1,563.06	\$1,350.00	\$2,145.46	\$795.46	59%
04.1100.214.12.00000	Disability Insurance-LCS	\$167.49	\$255.88	\$220.00	\$377.28	\$157.28	71%
04.1100.220.02.00000	Social Security-MS	\$42,221.82	\$48,319.42	\$45,791.00	\$47,148.08	\$1,357.08	3%
04.1100.220.03.00000	Social Security-HS	\$71,331.19	\$71,780.88	\$71,188.00	\$68,933.50	-\$2,254.50	-3%
04.1100.220.11.00000	Social Security-FRES	\$72,930.02	\$68,800.13	\$69,552.00	\$74,236.73	\$4,684.73	7%
04.1100.220.12.00000	Social Security-LCS	\$6,685.45	\$13,103.88	\$13,198.00	\$14,248.13	\$1,050.13	8%
04.1100.231.11.00000	Employee Retirement	\$104.26	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1100.232.02.00000	Teacher Retirement-MS	\$96,385.32	\$112,719.34	\$107,008.00	\$109,436.99	\$2,428.99	2%
04.1100.232.03.00000	Teacher Retirement-HS	\$163,002.86	\$164,915.43	\$166,273.00	\$160,127.26	-\$6,145.74	-4%
04.1100.232.11.00000	Teacher Retirement-FRES	\$158,422.58	\$151,254.52	\$153,250.00	\$172,466.80	\$19,216.80	13%
04.1100.232.12.00000	Teacher Retirement-LCS	\$16,236.75	\$28,470.50	\$28,487.00	\$33,063.50	\$4,576.50	16%
04.1100.250.02.00000	Unemployment-MS	\$1,666.95	-\$1,965.04	\$874.00	\$1,182.14	\$308.14	35%
04.1100.250.03.00000	Unemployment-HS	\$3,100.18	-\$3,488.92	\$1,557.00	\$1,526.07	-\$30.93	-2%
04.1100.250.11.00000	Unemployment-FRES	\$3,583.78	-\$3,877.51	\$1,719.00	\$1,249.76	-\$469.24	-27%
04.1100.250.12.00000	Unemployment-LCS	\$354.30	-\$626.76	\$590.00	\$295.84	-\$294.16	-50%
04.1100.260.02.00000	Workers' Compensation-MS	\$1,192.61	\$83.76	\$3,002.00	\$1,945.27	-\$1,056.73	-35%
04.1100.260.03.00000	Workers' Compensation-HS	\$2,199.40	\$140.35	\$4,989.00	\$2,844.11	-\$2,144.89	-43%
04.1100.260.11.00000	Workers' Compensation-FRES	\$2,528.78	\$127.44	\$4,703.00	\$3,062.92	-\$1,640.08	-35%
04.1100.260.12.00000	Workers' Compensation-LCS	\$268.06	\$25.97	\$485.00	\$587.86	\$102.86	21%
04.1110.114.02.00000	Teacher Aide Salaries-MS	\$7,212.71	\$8,207.63	\$8,638.00	\$0.00	-\$8,638.00	-100%
04.1110.114.03.00000	Teacher Aide Salaries-HS	\$10,819.08	\$10,031.29	\$10,557.00	\$0.00	-\$10,557.00	-100%
04.1110.114.11.00000	Teacher Aide Salaries-FRES	\$30,187.00	\$19,950.74	\$20,922.00	\$21,273.18	\$351.18	2%

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.1110.114.12.00000	Teacher Aide Salaries-LCS	\$57,211.38	\$53,693.64	\$58,828.00	\$60,721.99	\$1,893.99	3%
04.1110.211.02.00000	Medical Reimbursement-MS	\$4,517.58	\$3,920.16	\$3,575.00	\$0.00	-\$3,575.00	-100%
04.1110.211.03.00000	Medical Reimbursement-HS	\$4,286.36	\$4,791.22	\$4,369.00	\$0.00	-\$4,369.00	-100%
04.1110.211.11.00000	Medical Reimbursement-FRES	\$8,641.02	\$411.40	\$375.00	\$821.89	\$446.89	119%
04.1110.211.12.00000	Medical Reimbursement-LCS	\$16,738.17	\$10,630.67	\$9,695.00	\$9,967.86	\$272.86	3%
04.1110.212.12.00000	Dental Insurance	\$357.85	\$538.73	\$539.00	\$1,686.93	\$1,147.93	213%
04.1110.213.02.00000	Life Insurance-MS	\$11.71	\$18.27	\$13.00	\$0.00	-\$13.00	-100%
04.1110.213.03.00000	Life Insurance-HS	\$17.69	\$22.13	\$16.00	\$0.00	-\$16.00	-100%
04.1110.213.11.00000	Life Insurance-FRES	\$104.01	\$93.83	\$70.00	\$37.53	-\$32.47	-46%
04.1110.213.12.00000	Life Insurance-LCS	\$139.77	\$155.05	\$115.00	\$107.11	-\$7.89	-7%
04.1110.214.02.00000	Disability Insurance-MS	\$8.99	\$12.16	\$11.00	\$0.00	-\$11.00	-100%
04.1110.214.03.00000	Disability Insurance-HS	\$13.55	\$14.38	\$11.00	\$0.00	-\$11.00	-100%
04.1110.214.11.00000	Disability Insurance-FRES	\$53.90	\$37.23	\$33.00	\$48.06	\$15.06	46%
04.1110.214.12.00000	Disability Insurance-LCS	\$104.54	\$106.03	\$91.00	\$137.18	\$46.18	51%
04.1110.220.02.00000	Social Security-MS	\$626.58	\$568.84	\$589.00	\$0.00	-\$589.00	-100%
04.1110.220.03.00000	Social Security-HS	\$749.35	\$695.25	\$720.00	\$0.00	-\$720.00	-100%
04.1110.220.11.00000	Social Security-FRES	\$2,374.46	\$1,521.69	\$1,566.00	\$1,627.40	\$61.40	4%
04.1110.220.12.00000	Social Security-LCS	\$4,212.45	\$4,233.27	\$4,329.00	\$4,645.23	\$316.23	7%
04.1110.231.02.00000	Employee Retirement	\$820.79	\$934.03	\$943.00	\$0.00	-\$943.00	-100%
04.1110.231.03.00000	Employee Retirement	\$1,231.22	\$1,141.57	\$1,152.00	\$0.00	-\$1,152.00	-100%
04.1110.231.12.00000	Employee Retirement-LCS	\$3,573.86	\$4,481.22	\$4,443.00	\$0.00	-\$4,443.00	-100%
04.1110.250.02.00000	Unemployment-MS	\$0.00	\$0.00	\$20.00	\$0.00	-\$20.00	-100%
04.1110.250.03.00000	Unemployment-HS	\$0.00	\$0.00	\$30.00	\$0.00	-\$30.00	-100%
04.1110.250.11.00000	Unemployment-FRES	\$205.28	-\$55.48	\$152.00	\$102.75	-\$49.25	-32%
04.1110.250.12.00000	Unemployment-LCS	\$261.21	-\$124.52	\$89.00	\$202.86	\$113.86	128%
04.1110.260.02.00000	Workers' Compensation-MS	\$0.00	\$0.00	\$36.00	\$0.00	-\$36.00	-100%
04.1110.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$54.00	\$0.00	-\$54.00	-100%
04.1110.260.11.00000	Workers' Compensation-FRES	\$87.60	\$2.79	\$51.00	\$67.14	\$16.14	32%
04.1110.260.12.00000	Workers' Compensation-LCS	\$142.20	\$5.47	\$227.00	\$191.66	-\$35.34	-16%
04.1120.114.02.00000	Substitute Teacher Salaries-MS	\$75,135.68	\$84,790.55	\$25,000.00	\$30,000.00	\$5,000.00	20%
04.1120.114.03.00000	Substitute Teacher Salaries-HS	\$21,494.38	\$25,975.84	\$25,000.00	\$30,000.00	\$5,000.00	20%
04.1120.114.11.00000	Substitute Teacher Salaries-FRES	\$23,309.94	\$20,312.19	\$25,000.00	\$30,000.00	\$5,000.00	20%
04.1120.114.12.00000	Substitute Teacher Salaries-LCS	\$6,890.00	\$6,717.00	\$5,000.00	\$30,000.00	\$25,000.00	500%
04.1120.220.02.00000	Social Security-MS	\$5,744.20	\$6,479.07	\$4,752.00	\$2,295.00	-\$2,457.00	-52%
04.1120.220.03.00000	Social Security-HS	\$1,631.85	\$1,971.69	\$288.00	\$2,295.00	\$2,007.00	697%
04.1120.220.11.00000	Social Security-FRES	\$1,782.68	\$1,552.52	\$2,315.00	\$2,295.00	-\$20.00	-1%
04.1120.220.12.00000	Social Security-LCS	\$527.09	\$513.80	\$201.00	\$2,295.00	\$2,094.00	1042%
04.1120.232.02.00000	Teacher Retirement-MS	\$6,750.89	\$7,809.14	\$7,267.00	\$0.00	-\$7,267.00	-100%
04.1120.232.03.00000	Teacher Retirement-HS	\$272.17	\$488.85	\$31.00	\$0.00	-\$31.00	-100%
04.1120.250.02.00000	Unemployment-MS	\$65.56	\$53.18	\$0.00	\$144.90	\$144.90	#DIV/0!

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.1120.250.03.00000	Unemployment-HS	\$127.63	\$62.75	\$0.00	\$144.90	\$144.90	#DIV/0!
04.1120.250.11.00000	Unemployment-FRES	\$73.22	\$63.99	\$0.00	\$144.90	\$144.90	#DIV/0!
04.1120.250.12.00000	Unemployment-LCS	\$29.89	\$7.81	\$0.00	\$144.90	\$144.90	#DIV/0!
04.1120.260.02.00000	Workers' Compensation-MS	\$50.92	\$4.07	\$96.00	\$94.69	-\$1.31	-1%
04.1120.260.03.00000	Workers' Compensation-HS	\$52.91	\$4.93	\$134.00	\$94.69	-\$39.31	-29%
04.1120.260.11.00000	Workers' Compensation-FRES	\$28.62	\$4.27	\$134.00	\$94.69	-\$39.31	-29%
04.1120.260.12.00000	Workers' Compensation-LCS	\$14.81	\$5.11	\$19.00	\$94.69	\$75.69	398%
04.1130.114.02.00000	Homebound/ESL/Tutor Salaries-MS	\$0.00	\$0.00	\$125.00	\$0.00	-\$125.00	-100%
04.1130.114.03.00000	Homebound/ESL/Tutor Salaries-HS	\$0.00	\$0.00	\$125.00	\$0.00	-\$125.00	-100%
04.1130.114.11.00000	Homebound/ESL/Tutor Salaries-FRES	\$0.00	\$0.00	\$125.00	\$0.00	-\$125.00	-100%
04.1130.114.12.00000	Homebound/ESL/Tutor Salaries-LCS	\$0.00	\$0.00	\$125.00	\$0.00	-\$125.00	-100%
04.1130.260.02.00000	Workers' Compensation-MS	\$0.00	\$0.00	\$2.00	\$0.00	-\$2.00	-100%
04.1130.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$2.00	\$0.00	-\$2.00	-100%
04.1130.260.11.00000	Workers' Compensation-FRES	\$0.00	\$0.00	\$3.00	\$0.00	-\$3.00	-100%
04.1130.260.12.00000	Workers' Compensation-LCS	\$0.00	\$0.00	\$2.00	\$0.00	-\$2.00	-100%
04.1210.112.02.00000	Special Education Teacher Salaries-MS	\$55,642.70	\$60,434.96	\$62,400.00	\$89,625.00	\$27,225.00	44%
04.1210.112.03.00000	Special Education Teacher Salaries-HS	\$72,955.79	\$62,965.04	\$64,100.00	\$56,375.00	-\$7,725.00	-12%
04.1210.112.11.00000	Special Education Teacher Salaries-FRES	\$138,225.30	\$147,127.55	\$148,500.00	\$142,500.00	-\$6,000.00	-4%
04.1210.112.12.00000	Special Education Teacher Salaries-LCS	\$59,117.90	\$66,921.57	\$67,500.00	\$37,000.00	-\$30,500.00	-45%
04.1210.211.02.00000	Medical Insurance-MS	\$9,221.50	\$12,347.80	\$11,260.00	\$17,902.71	\$6,642.71	59%
04.1210.211.03.00000	Medical Insurance-HS	\$10,551.00	\$18,734.50	\$17,086.00	\$15,802.71	-\$1,283.29	-8%
04.1210.211.11.00000	Medical Insurance-FRES	\$32,332.30	\$35,169.12	\$32,073.00	\$32,655.42	\$582.42	2%
04.1210.211.12.00000	Medical Insurance-LCS	\$12,539.91	\$4,201.50	\$3,832.00	\$23,064.09	\$19,232.09	502%
04.1210.212.02.00000	Dental Insurance-MS	\$1,976.17	\$2,114.63	\$2,115.00	\$2,852.40	\$737.40	35%
04.1210.212.03.00000	Dental Insurance-HS	\$558.40	\$1,168.84	\$1,169.00	\$1,334.37	\$165.37	14%
04.1210.212.11.00000	Dental Insurance-FRES	\$2,059.06	\$2,437.43	\$2,437.00	\$2,426.13	-\$10.87	0%
04.1210.212.12.00000	Dental Insurance-LCS	\$801.21	\$0.00	\$0.00	\$1,760.64	\$1,760.64	#DIV/0!
04.1210.213.02.00000	Life Insurance-MS	\$108.52	\$151.33	\$112.00	\$158.10	\$46.10	41%
04.1210.213.03.00000	Life Insurance-HS	\$123.98	\$57.67	\$44.00	\$99.45	\$55.45	126%
04.1210.213.11.00000	Life Insurance-FRES	\$232.50	\$313.50	\$232.00	\$251.37	\$19.37	8%
04.1210.213.12.00000	Life Insurance-LCS	\$86.54	\$85.50	\$63.00	\$65.27	\$2.27	4%
04.1210.214.02.00000	Disability Insurance-MS	\$105.61	\$122.73	\$106.00	\$202.48	\$96.48	91%
04.1210.214.03.00000	Disability Insurance-HS	\$137.33	\$40.44	\$34.00	\$127.36	\$93.36	275%
04.1210.214.11.00000	Disability Insurance-FRES	\$265.83	\$309.83	\$266.00	\$321.93	\$55.93	21%
04.1210.214.12.00000	Disability Insurance-LCS	\$90.73	\$59.24	\$51.00	\$83.59	\$32.59	64%
04.1210.220.02.00000	Social Security-MS	\$4,318.00	\$4,832.11	\$4,971.00	\$6,856.31	\$1,885.31	38%
04.1210.220.03.00000	Social Security-HS	\$5,443.56	\$4,586.71	\$4,693.00	\$4,312.69	-\$380.31	-8%
04.1210.220.11.00000	Social Security-FRES	\$10,009.24	\$10,674.20	\$10,799.00	\$10,901.25	\$102.25	1%
04.1210.220.12.00000	Social Security-LCS	\$4,283.15	\$5,288.00	\$5,384.00	\$2,830.50	-\$2,553.50	-47%
04.1210.232.02.00000	Teacher Retirement-MS	\$9,648.31	\$10,497.38	\$10,602.00	\$15,953.25	\$5,351.25	50%

(22)

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.1210.232.03.00000	Teacher Retirement-HS	\$12,648.17	\$10,878.77	\$11,000.00	\$10,034.75	(\$965.25)	-9%
04.1210.232.11.00000	Teacher Retirement-FRES	\$19,805.56	\$22,964.28	\$20,673.00	\$25,365.00	\$4,692.00	23%
04.1210.232.12.00000	Teacher Retirement-LCS	\$4,669.93	\$10,620.51	\$10,619.00	\$6,586.00	-\$4,033.00	-38%
04.1210.250.02.00000	Unemployment-MS	\$161.28	(\$219.13)	\$41.00	\$202.86	\$161.86	395%
04.1210.250.03.00000	Unemployment-HS	\$167.51	(\$213.91)	\$60.00	\$135.24	\$75.24	125%
04.1210.250.11.00000	Unemployment-FRES	\$631.03	(\$573.90)	\$101.00	\$202.86	\$101.86	101%
04.1210.250.12.00000	Unemployment-LCS	\$152.07	(\$274.73)	\$151.00	\$67.62	-\$83.38	-55%
04.1210.260.02.00000	Workers' Compensation-MS	\$159.81	\$8.91	\$266.00	\$282.88	\$16.88	6%
04.1210.260.03.00000	Workers' Compensation-HS	\$210.22	\$8.84	\$385.00	\$177.94	(\$207.06)	-54%
04.1210.260.11.00000	Workers' Compensation-FRES	\$396.47	\$23.38	\$717.00	\$449.77	(\$267.23)	-37%
04.1210.260.12.00000	Workers' Compensation-LCS	\$77.31	\$10.49	\$292.00	\$116.78	(\$175.22)	-60%
04.1211.114.02.00000	SPED Aide Salaries-MS	\$102,812.32	\$97,757.72	\$113,656.00	\$95,925.90	(\$17,730.10)	-16%
04.1211.114.03.00000	SPED Aide Salaries-HS	\$54,168.91	\$63,629.50	\$56,182.00	\$104,980.70	\$48,798.70	87%
04.1211.114.11.00000	SPED Aide Salaries-FRES	\$122,075.15	\$116,851.49	\$122,057.00	\$176,178.57	\$54,121.57	44%
04.1211.114.12.00000	SPED Aide Salaries-LCS	\$36,158.11	\$32,402.34	\$32,336.00	\$31,618.30	(\$717.70)	-2%
04.1211.211.02.00000	Medical Insurance-MS	\$45,808.66	\$37,768.77	\$38,094.00	\$32,266.50	(\$5,827.50)	-15%
04.1211.211.03.00000	Medical Insurance-HS	\$2,135.00	\$1,093.00	\$775.00	\$5,355.00	\$4,580.00	591%
04.1211.211.11.00000	Medical Insurance-FRES	\$23,856.72	\$28,488.02	\$24,333.00	\$52,578.86	\$28,245.86	116%
04.1211.211.12.00000	Medical Insurance-LCS	\$9,841.38	\$2,112.71	\$1,927.00	\$1,627.50	(\$299.50)	-16%
04.1211.212.02.00000	Dental Insurance	\$394.16	\$0.00	\$0.00	\$665.49	\$665.49	#DIV/0!
04.1211.212.11.00000	Dental Insurance	\$212.20	\$633.80	\$634.00	\$4,395.30	\$3,761.30	593%
04.1211.212.12.00000	Dental Insurance	\$0.00	\$240.99	\$241.00	\$0.00	(\$241.00)	-100%
04.1211.213.02.00000	Life Insurance-MS	\$262.72	\$312.90	\$291.00	\$169.21	(\$121.79)	-42%
04.1211.213.03.00000	Life Insurance-HS	\$143.24	\$188.50	\$140.00	\$185.19	\$45.19	32%
04.1211.213.11.00000	Life Insurance-FRES	\$276.78	\$282.17	\$209.00	\$315.68	\$106.68	51%
04.1211.213.12.00000	Life Insurance-LCS	\$98.21	\$76.30	\$56.00	\$55.77	(\$0.23)	0%
04.1211.214.02.00000	Disability Insurance-MS	\$199.57	\$128.06	\$110.00	\$216.71	\$106.71	97%
04.1211.214.03.00000	Disability Insurance-HS	\$105.86	\$119.24	\$102.00	\$237.17	\$135.17	133%
04.1211.214.11.00000	Disability Insurance-FRES	\$215.40	\$186.39	\$160.00	\$398.02	\$238.02	149%
04.1211.214.12.00000	Disability Insurance-LCS	\$49.33	\$1,046.01	\$896.00	\$71.43	(\$824.57)	-92%
04.1211.220.02.00000	Social Security-MS	\$7,226.47	\$6,914.66	\$7,901.00	\$7,338.33	(\$562.67)	-7%
04.1211.220.03.00000	Social Security-HS	\$3,950.50	\$4,689.85	\$4,167.00	\$8,031.01	\$3,864.01	93%
04.1211.220.11.00000	Social Security-FRES	\$7,926.53	\$8,012.89	\$7,253.00	\$13,477.65	\$6,224.65	86%
04.1211.220.12.00000	Social Security-LCS	\$2,662.87	\$2,459.22	\$2,455.00	\$2,418.80	(\$36.20)	-1%
04.1211.231.03.00000	Employee Retirement	\$101.33	(\$101.33)	\$0.00	\$3,499.00	\$3,499.00	#DIV/0!
04.1211.231.11.00000	Employee Retirement	\$25.72	\$0.00	\$0.00	\$3,499.00	\$3,499.00	#DIV/0!
04.1211.231.12.00000	Employee Retirement	\$0.00	\$323.28	\$323.00	\$0.00	(\$323.00)	-100%
04.1211.250.02.00000	Unemployment-MS	\$421.09	(\$284.13)	\$151.00	\$338.10	\$187.10	124%
04.1211.250.03.00000	Unemployment-HS	\$266.58	(\$194.85)	\$202.00	\$338.10	\$136.10	67%
04.1211.250.11.00000	Unemployment-FRES	\$634.01	(\$120.50)	\$202.00	\$608.58	\$406.58	201%

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.1211.250.12.00000	Unemployment-LCS	\$213.16	-\$54.29	\$201.00	\$135.24	-\$65.76	-33%
04.1211.260.02.00000	Workers' Compensation-MS	\$254.13	\$14.61	\$359.00	\$302.77	-\$56.23	-16%
04.1211.260.03.00000	Workers' Compensation-HS	\$156.10	\$9.94	\$423.00	\$331.35	-\$91.65	-22%
04.1211.260.11.00000	Workers' Compensation-FRES	\$337.61	\$17.69	\$770.00	\$556.07	-\$213.93	-28%
04.1211.260.12.00000	Workers' Compensation-LCS	\$104.34	\$4.02	\$153.00	\$99.80	-\$53.20	-35%
04.1212.122.02.00000	SPED Tutors - Summer-MS	\$3,853.08	\$3,858.23	\$3,000.00	\$10,650.00	\$7,650.00	255%
04.1212.122.03.00000	SPED Tutors - Summer-HS	\$0.00	\$0.00	\$1,000.00	\$2,500.00	\$1,500.00	150%
04.1212.122.11.00000	SPED Tutors - Summer-FRES	\$8,566.23	\$19,978.22	\$6,000.00	\$16,245.00	\$10,245.00	171%
04.1212.122.12.00000	SPED Tutors - Summer-LCS	\$4,515.34	\$0.00	\$2,000.00	\$3,720.00	\$1,720.00	86%
04.1212.220.02.00000	Social Security-MS	\$294.74	\$295.17	\$303.00	\$814.73	\$511.73	169%
04.1212.220.03.00000	Social Security-HS	\$0.00	\$0.00	\$0.00	\$191.25	\$191.25	#DIV/0!
04.1212.220.11.00000	Social Security-FRES	\$655.28	\$1,528.38	\$1,566.00	\$1,242.74	-\$323.26	-21%
04.1212.220.12.00000	Social Security-LCS	\$343.01	\$0.00	\$0.00	\$284.58	\$284.58	#DIV/0!
04.1212.231.11.00000	Employee Retirement-FRES	\$276.53	\$602.07	\$602.00	\$0.00	-\$602.00	-100%
04.1212.232.02.00000	Teacher Retirement-MS	\$437.47	\$422.33	\$423.00	\$1,895.70	\$1,472.70	348%
04.1212.232.03.00000	Teacher Retirement-HS	\$0.00	\$0.00	\$0.00	\$445.00	\$445.00	#DIV/0!
04.1212.232.11.00000	Teacher Retirement-FRES	\$842.14	\$1,257.36	\$1,257.00	\$2,891.61	\$1,634.61	130%
04.1212.232.12.00000	Teacher Retirement-LCS	\$528.09	\$0.00	\$0.00	\$662.16	\$662.16	#DIV/0!
04.1212.250.02.00000	Unemployment-MS	\$10.12	\$0.65	\$0.00	\$51.44	\$51.44	#DIV/0!
04.1212.250.03.00000	Unemployment-HS	\$0.00	\$0.00	\$0.00	\$12.08	\$12.08	#DIV/0!
04.1212.250.11.00000	Unemployment-FRES	\$24.55	\$1.93	\$0.00	\$78.46	\$78.46	#DIV/0!
04.1212.250.12.00000	Unemployment-LCS	\$29.40	\$0.00	\$0.00	\$17.97	\$17.97	#DIV/0!
04.1212.260.02.00000	Workers' Compensation-MS	\$1.39	\$0.27	\$8.00	\$33.61	\$25.61	320%
04.1212.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$12.00	\$7.89	-\$4.11	-34%
04.1212.260.11.00000	Workers' Compensation-FRES	\$18.34	\$1.55	\$58.00	\$51.27	-\$6.73	-12%
04.1212.260.12.00000	Workers' Compensation-LCS	\$2.36	\$0.00	\$21.00	\$11.74	-\$9.26	-44%
04.1213.114.02.00000	SPED Tutor Salaries-MS	\$0.00	\$0.00	\$125.00	\$0.00	-\$125.00	-100%
04.1213.114.03.00000	SPED Tutor Salaries-HS	\$0.00	\$0.00	\$125.00	\$0.00	-\$125.00	-100%
04.1213.114.11.00000	SPED Tutor Salaries-FRES	\$0.00	\$0.00	\$125.00	\$0.00	-\$125.00	-100%
04.1213.114.12.00000	SPED Tutor Salaries-LCS	\$0.00	\$0.00	\$125.00	\$0.00	-\$125.00	-100%
04.1213.260.02.00000	Workers' Compensation-MS	\$0.00	\$0.00	\$3.00	\$0.00	-\$3.00	-100%
04.1213.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$10.00	\$0.00	-\$10.00	-100%
04.1290.220.02.00000	Social Security	\$25.84	\$14.88	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1290.220.03.00000	Social Security	\$38.73	\$44.53	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1290.232.02.00000	Teacher Retirement	\$63.08	\$36.32	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1290.232.03.00000	Teacher Retirement	\$94.61	\$106.89	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1290.250.02.00000	Unemployment Compensation	\$1.36	\$0.96	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1290.250.03.00000	Unemployment Compensation	\$1.98	\$2.83	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1290.260.02.00000	Workers' Compensation	\$1.03	\$0.59	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1290.260.03.00000	Workers' Compensation	\$1.54	\$1.73	\$0.00	\$0.00	\$0.00	#DIV/0!

(24)

FY21 PROPOSED BUDGET - SALARIES AND BENEFITS

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Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.1410.112.02.00000	Co-Curricular Salaries - Academic-MS	\$9,603.08	\$11,559.94	\$9,800.00	\$11,560.00	\$1,760.00	18%
04.1410.112.03.00000	Co-Curricular Salaries - Academic-HS	\$20,379.62	\$18,090.06	\$17,000.00	\$18,090.00	\$1,090.00	6%
04.1410.112.11.00000	Co-Curricular Salaries - Academic FRES	\$3,475.00	\$4,695.00	\$13,200.00	\$4,695.00	-\$8,505.00	-64%
04.1410.211.02.00000	Medical Insurance-MS	\$293.00	\$330.26	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1410.211.03.00000	Medical Insurance-HS	\$439.50	\$403.76	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1410.212.02.00000	Dental Insurance	\$20.25	\$22.84	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1410.212.03.00000	Dental Insurance	\$37.88	\$27.90	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1410.213.02.00000	Life Insurance-MS	\$0.56	\$0.61	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1410.213.03.00000	Life Insurance-HS	\$1.49	\$0.74	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1410.214.02.00000	Disability Insurance-MS	\$0.88	\$1.13	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1410.214.03.00000	Disability Insurance-HS	\$2.10	\$1.38	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1410.220.02.00000	Social Security-MS	\$874.55	\$852.81	\$871.00	\$884.34	\$13.34	2%
04.1410.220.03.00000	Social Security-HS	\$1,868.95	\$1,333.92	\$1,656.00	\$1,383.89	-\$272.11	-16%
04.1410.220.11.00000	Social Security	\$261.11	\$346.63	\$553.00	\$359.17	-\$193.83	-35%
04.1410.231.02.00000	Employee Retirement	\$0.00	\$103.69	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1410.231.03.00000	Employee Retirement-HS	\$147.72	\$126.75	\$148.00	\$0.00	-\$148.00	-100%
04.1410.231.11.00000	Employee Retirement	\$0.00	\$102.42	\$0.00	\$0.00	\$0.00	#DIV/0!
04.1410.232.02.00000	Teacher Retirement-MS	\$2,057.72	\$1,778.29	\$26.00	\$2,057.68	\$2,031.68	7814%
04.1410.232.03.00000	Teacher Retirement-HS	\$4,086.95	\$2,861.18	\$26.00	\$3,220.02	\$3,194.02	12285%
04.1410.232.11.00000	Teacher Retirement	\$603.26	\$658.82	\$0.00	\$835.71	\$835.71	#DIV/0!
04.1410.250.02.00000	Unemployment-MS	\$49.00	\$3.09	\$41.00	\$55.83	\$14.83	36%
04.1410.250.03.00000	Unemployment-HS	\$107.32	\$3.51	\$90.00	\$87.37	-\$2.63	-3%
04.1410.250.11.00000	Unemployment Compensation	\$15.99	\$14.15	\$13.00	\$22.68	\$9.68	74%
04.1410.260.02.00000	Workers' Compensation-MS	\$26.45	\$1.84	\$55.00	\$36.49	-\$18.51	-34%
04.1410.260.03.00000	Workers' Compensation-HS	\$60.80	\$4.09	\$100.00	\$57.10	-\$42.90	-43%
04.1410.260.11.00000	Workers' Compensation	\$9.73	\$1.46	\$0.00	\$14.82	\$14.82	#DIV/0!
04.1420.112.02.00000	Co-Curricular Salaries - Athletic-MS	\$13,668.08	\$17,791.06	\$14,000.00	\$17,791.00	\$3,791.00	27%
04.1420.112.03.00000	Co-Curricular Salaries - Athletic-HS	\$29,679.42	\$33,886.94	\$36,000.00	\$33,887.00	-\$2,113.00	-6%
04.1420.213.03.00000	Life Insurance-HS	\$11.13	\$7.08	\$8.00	\$0.00	-\$8.00	-100%
04.1420.214.03.00000	Disability Insurance-HS	\$14.87	\$11.36	\$14.00	\$0.00	-\$14.00	-100%
04.1420.220.02.00000	Social Security-MS	\$1,020.53	\$1,317.52	\$941.00	\$1,361.01	\$420.01	45%
04.1420.220.03.00000	Social Security-HS	\$2,232.85	\$2,542.83	\$2,393.00	\$2,592.36	\$199.36	8%
04.1420.232.02.00000	Teacher Retirement-MS	\$1,240.07	\$1,703.24	\$1,211.00	\$1,241.55	\$30.55	3%
04.1420.232.03.00000	Teacher Retirement-HS	\$2,461.80	\$2,356.42	\$1,480.00	\$1,517.45	\$37.45	3%
04.1420.250.02.00000	Unemployment-MS	\$34.93	\$21.11	\$29.00	\$85.93	\$56.93	196%
04.1420.250.03.00000	Unemployment-HS	\$111.94	\$66.31	\$94.00	\$163.67	\$69.67	74%
04.1420.260.02.00000	Workers' Compensation-MS	\$7.69	\$1.25	\$64.00	\$56.15	-\$7.85	-12%
04.1420.260.03.00000	Workers' Compensation-HS	\$40.18	\$5.06	\$184.00	\$106.96	-\$77.04	-42%
04.2122.112.02.00000	Guidance Salaries-MS	\$24,170.13	\$24,646.78	\$45,312.00	\$42,000.00	-\$3,312.00	-7%
04.2122.112.03.00000	Guidance Salaries-HS	\$71,120.28	\$76,782.52	\$77,436.00	\$77,595.40	\$159.40	0%

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2122.112.11.00000	Guidance Salaries-FRES	\$65,049.82	\$67,000.00	\$69,500.00	\$69,500.00	\$0.00	0%
04.2122.211.02.00000	Medical Insurance-MS	\$112.50	\$94.00	\$150.00	\$23,064.09	\$22,914.09	15276%
04.2122.211.03.00000	Medical Insurance-HS	\$4,032.05	\$24,244.90	\$22,103.00	\$23,064.09	\$961.09	4%
04.2122.211.11.00000	Medical Insurance-FRES	\$17,272.50	\$17,998.20	\$16,414.00	\$17,082.45	\$668.45	4%
04.2122.212.02.00000	Dental Insurance-MS	\$0.00	\$0.00	\$0.00	\$665.49	\$665.49	#DIV/0!
04.2122.212.03.00000	Dental Insurance-HS	\$1,603.97	\$1,676.83	\$1,677.00	\$1,760.64	\$83.64	5%
04.2122.212.11.00000	Dental Insurance-FRES	\$930.62	\$972.86	\$973.00	\$1,021.44	\$48.44	5%
04.2122.213.02.00000	Life Insurance-MS	\$77.50	\$104.50	\$77.00	\$74.09	-\$2.91	-4%
04.2122.213.03.00000	Life Insurance-HS	\$77.50	\$104.50	\$78.00	\$100.55	\$22.55	29%
04.2122.213.11.00000	Life Insurance-FRES	\$77.50	\$104.50	\$78.00	\$122.60	\$44.60	57%
04.2122.214.02.00000	Disability Insurance-MS	\$38.17	\$34.38	\$59.00	\$94.89	\$35.89	61%
04.2122.214.03.00000	Disability Insurance-HS	\$102.70	\$119.70	\$103.00	\$128.77	\$25.77	25%
04.2122.214.11.00000	Disability Insurance-FRES	\$125.18	\$146.18	\$125.00	\$157.01	\$32.01	26%
04.2122.220.02.00000	Social Security-MS	\$1,846.73	\$1,885.49	\$3,626.00	\$3,213.00	-\$413.00	-11%
04.2122.220.03.00000	Social Security-HS	\$5,388.87	\$5,567.42	\$5,378.00	\$5,936.05	\$558.05	10%
04.2122.220.11.00000	Social Security-FRES	\$4,736.15	\$4,898.78	\$4,961.00	\$5,316.75	\$355.75	7%
04.2122.232.02.00000	Teacher Retirement-MS	\$4,167.88	\$3,931.48	\$7,680.00	\$7,476.00	-\$204.00	-3%
04.2122.232.03.00000	Teacher Retirement-HS	\$12,371.32	\$13,329.44	\$12,788.00	\$13,811.98	\$1,023.98	8%
04.2122.232.11.00000	Teacher Retirement-FRES	\$11,292.65	\$11,631.17	\$11,640.00	\$12,371.00	\$731.00	6%
04.2122.250.02.00000	Unemployment-MS	\$99.91	\$3.90	\$50.00	\$67.62	\$17.62	35%
04.2122.250.03.00000	Unemployment-HS	\$409.91	-\$243.77	\$50.00	\$167.10	\$117.10	234%
04.2122.250.11.00000	Unemployment-FRES	\$366.73	-\$269.19	\$51.00	\$67.62	\$16.62	33%
04.2122.260.02.00000	Workers' Compensation-MS	\$66.09	\$4.94	\$100.00	\$132.56	\$32.56	33%
04.2122.260.03.00000	Workers' Compensation-HS	\$149.32	\$10.85	\$314.00	\$244.92	-\$69.08	-22%
04.2122.260.11.00000	Workers' Compensation-FRES	\$186.64	\$10.56	\$314.00	\$219.36	-\$94.64	-30%
04.2129.114.02.00000	Guidance Secretary Salary-MS	\$15,138.28	\$14,495.48	\$15,531.00	\$15,918.00	\$387.00	2%
04.2129.114.03.00000	Guidance Secretary Salary-HS	\$15,704.47	\$17,955.81	\$15,531.00	\$15,918.00	\$387.00	2%
04.2129.211.02.00000	Medical Insurance-MS	\$11,579.64	\$11,222.88	\$11,372.00	\$11,939.03	\$567.03	5%
04.2129.211.03.00000	Medical Insurance-HS	\$12,301.76	\$13,716.04	\$11,372.00	\$11,939.03	\$567.03	5%
04.2129.212.02.00000	Dental Insurance-MS	\$777.73	\$754.60	\$838.00	\$792.29	-\$45.71	-5%
04.2129.212.03.00000	Dental Insurance-HS	\$826.24	\$922.20	\$838.00	\$968.35	\$130.35	16%
04.2129.213.02.00000	Life Insurance-MS	\$21.68	\$26.64	\$22.00	\$28.08	\$6.08	28%
04.2129.213.03.00000	Life Insurance-HS	\$21.97	\$32.01	\$22.00	\$28.08	\$6.08	28%
04.2129.214.02.00000	Disability Insurance-MS	\$29.21	\$30.62	\$29.00	\$35.96	\$6.96	24%
04.2129.214.03.00000	Disability Insurance-HS	\$30.01	\$37.60	\$30.00	\$35.96	\$5.96	20%
04.2129.220.02.00000	Social Security-MS	\$993.51	\$993.13	\$1,145.00	\$1,217.73	\$72.73	6%
04.2129.220.03.00000	Social Security-HS	\$1,027.18	\$1,225.78	\$1,145.00	\$1,217.73	\$72.73	6%
04.2129.231.02.00000	Employee Retirement-MS	\$1,703.80	\$1,691.09	\$1,904.00	\$1,778.04	-\$125.96	-7%
04.2129.231.03.00000	Employee Retirement-HS	\$1,763.70	\$2,084.80	\$1,904.00	\$1,778.04	-\$125.96	-7%
04.2129.250.02.00000	Unemployment-MS	\$85.58	-\$67.79	\$34.00	\$67.62	\$33.62	99%

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2129.250.03.00000	Unemployment-HS	\$87.93	-\$44.64)	\$34.00	\$67.62	\$33.62	99%
04.2129.260.02.00000	Workers' Compensation-MS	\$43.39	\$2.13	\$71.00	\$50.24	-\$20.76)	-29%
04.2129.260.03.00000	Workers' Compensation-HS	\$44.79	\$2.10	\$72.00	\$50.24	-\$21.76)	-30%
04.2134.112.02.00000	Nurses Salary-MS	\$22,016.82	\$25,788.73	\$26,550.00	\$26,100.00	-\$450.00)	-2%
04.2134.112.03.00000	Nurses Salary-HS	\$33,025.33	\$31,519.43	\$32,450.00	\$31,900.00	-\$550.00)	-2%
04.2134.112.11.00000	Nurses Salary-FRES	\$54,200.00	\$62,000.00	\$63,550.00	\$63,550.00	\$0.00	0%
04.2134.112.12.00000	Nurses Salary-LCS	\$46,861.61	\$58,500.00	\$60,000.00	\$61,500.00	\$1,500.00	3%
04.2134.211.02.00000	Medical Insurance-MS	\$875.00	\$1,006.58	\$918.00	\$11,532.05	\$10,614.05	1156%
04.2134.211.03.00000	Medical Insurance-HS	\$1,312.50	\$1,230.42	\$1,122.00	\$11,532.05	\$10,410.05	928%
04.2134.211.11.00000	Medical Insurance-FRES	\$23,254.80	\$24,244.90	\$22,111.00	\$23,064.09	\$953.09	4%
04.2134.211.12.00000	Medical Insurance-LCS	\$7,352.68	\$9,077.10	\$8,278.00	\$8,541.33	\$263.33	3%
04.2134.212.02.00000	Dental Insurance-MS	\$372.21	\$437.82	\$438.00	\$792.29	\$354.29	81%
04.2134.212.03.00000	Dental Insurance-HS	\$558.41	\$535.04	\$535.00	\$968.35	\$433.35	81%
04.2134.212.11.00000	Dental Insurance-FRES	\$1,603.97	\$1,676.83	\$1,677.00	\$1,760.64	\$83.64	5%
04.2134.212.12.00000	Dental Insurance-LCS	\$491.15	\$633.84	\$634.00	\$1,021.44	\$387.44	61%
04.2134.213.02.00000	Life Insurance-MS	\$26.82	\$41.14	\$30.00	\$46.04	\$16.04	53%
04.2134.213.03.00000	Life Insurance-HS	\$40.18	\$49.86	\$37.00	\$56.27	\$19.27	52%
04.2134.213.11.00000	Life Insurance-FRES	\$77.50	\$0.00	\$0.00	\$112.10	\$112.10	#DIV/0!
04.2134.213.12.00000	Life Insurance-LCS	\$77.50	\$104.50	\$78.00	\$108.49	\$30.49	39%
04.2134.214.02.00000	Disability Insurance-MS	\$42.67	\$55.96	\$48.00	\$58.96	\$10.96	23%
04.2134.214.03.00000	Disability Insurance-HS	\$63.86	\$68.57	\$59.00	\$72.07	\$13.07	22%
04.2134.214.11.00000	Disability Insurance-FRES	\$99.13	\$161.48	\$0.00	\$143.57	\$143.57	#DIV/0!
04.2134.214.12.00000	Disability Insurance-LCS	\$83.03	\$97.03	\$83.00	\$138.94	\$55.94	67%
04.2134.220.02.00000	Social Security-MS	\$1,745.55	\$2,048.26	\$2,101.00	\$1,996.65	-\$104.35)	-5%
04.2134.220.03.00000	Social Security-HS	\$2,618.16	\$2,503.47	\$2,568.00	\$2,440.35	-\$127.65)	-5%
04.2134.220.11.00000	Social Security-FRES	\$3,835.04	\$4,246.61	\$4,221.00	\$4,861.58	\$640.58	15%
04.2134.220.12.00000	Social Security-LCS	\$3,298.12	\$4,255.44	\$4,309.00	\$4,704.75	\$395.75	9%
04.2134.232.02.00000	Teacher Retirement-MS	\$3,822.09	\$4,524.79	\$4,528.00	\$4,645.80	\$117.80	3%
04.2134.232.03.00000	Teacher Retirement-HS	\$5,733.23	\$5,530.26	\$5,535.00	\$5,678.20	\$143.20	3%
04.2134.232.11.00000	Teacher Retirement-FRES	\$9,409.02	\$10,763.21	\$10,763.00	\$11,311.90	\$548.90	5%
04.2134.232.12.00000	Teacher Retirement-LCS	\$8,135.20	\$10,155.63	\$10,163.00	\$10,947.00	\$784.00	8%
04.2134.250.02.00000	Unemployment-MS	\$66.23	-\$106.82)	\$21.00	\$67.62	\$46.62	222%
04.2134.250.03.00000	Unemployment-HS	\$99.38	-\$130.02)	\$30.00	\$67.62	\$37.62	125%
04.2134.250.11.00000	Unemployment-FRES	\$106.40	-\$247.63)	\$50.00	\$67.62	\$17.62	35%
04.2134.250.12.00000	Unemployment-LCS	\$141.40	-\$234.31)	\$50.00	\$67.62	\$17.62	35%
04.2134.260.02.00000	Workers' Compensation-MS	\$63.20	\$4.17	\$132.00	\$82.38	-\$49.62)	-38%
04.2134.260.03.00000	Workers' Compensation-HS	\$94.73	\$5.47	\$132.00	\$100.69	-\$31.31)	-24%
04.2134.260.11.00000	Workers' Compensation-FRES	\$155.42	\$8.84	\$231.00	\$200.58	-\$30.42)	-13%
04.2134.260.12.00000	Workers' Compensation-LCS	\$134.44	\$9.70	\$311.00	\$194.11	-\$116.89)	-38%
04.2140.112.01.00000	School Psychologist	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	#DIV/0!

FY21 PROPOSED BUDGET - SALARIES AND BENEFITS

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Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2140.211.01.00000	Medical Insurance-Psych	\$0.00	\$0.00	\$0.00	\$23,064.09	\$23,064.09	#DIV/0!
04.2140.212.01.00000	Dental Insurance-Psych	\$0.00	\$0.00	\$0.00	\$1,712.97	\$1,712.97	#DIV/0!
04.2140.213.01.00000	Life Insurance-Psych	\$0.00	\$0.00	\$0.00	\$123.48	\$123.48	#DIV/0!
04.2140.214.01.00000	LTD Insurance-Psych	\$0.00	\$0.00	\$0.00	\$158.14	\$158.14	#DIV/0!
04.2140.220.01.00000	FICA Insurance-Psych	\$0.00	\$0.00	\$0.00	\$5,355.00	\$5,355.00	#DIV/0!
04.2140.232.01.00000	Teacher Retirement	\$0.00	\$0.00	\$0.00	\$12,460.00	\$12,460.00	#DIV/0!
04.2140.250.01.00000	Unemployment-Psych	\$0.00	\$0.00	\$0.00	\$67.62	\$67.62	#DIV/0!
04.2140.260.01.00000	Workers' Comp-Psych	\$0.00	\$0.00	\$0.00	\$220.94	\$220.94	#DIV/0!
04.2149.112.01.00000	BCBA Other Admin Salary-SPED	\$71,400.00	\$73,400.00	\$73,200.00	\$79,000.00	\$5,800.00	8%
04.2149.114.02.00000	ABA Therapist-MS	\$84,212.71	\$87,629.88	\$90,753.00	\$102,628.50	\$11,875.50	13%
04.2149.114.03.00000	ABA Therapist-HS	\$0.00	-\$2,889.50	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2149.114.11.00000	ABA Therapists-FRES	\$128,985.91	\$163,075.96	\$150,814.00	\$167,635.21	\$16,821.21	11%
04.2149.114.12.00000	ABA Therapist-LCS	\$87,125.56	\$146,611.96	\$142,397.00	\$207,721.34	\$65,324.34	46%
04.2149.211.01.00000	Medical Insurance-SPED	\$23,881.40	\$24,938.92	\$22,744.00	\$23,878.05	\$1,134.05	5%
04.2149.211.02.00000	Medical Insurance-MS	\$11,045.00	\$11,527.40	\$10,512.00	\$11,143.65	\$631.65	6%
04.2149.211.11.00000	Medical Insurance-FRES	\$62,462.39	\$60,121.29	\$63,349.00	\$57,086.61	-\$6,262.39	-10%
04.2149.211.12.00000	Medical Insurance-LCS	\$51,319.63	\$47,078.18	\$41,623.00	\$56,576.73	\$14,953.73	36%
04.2149.212.01.00000	BCBA Other Psych Dental-SPED	\$1,950.60	\$1,631.33	\$1,631.00	\$1,712.97	\$81.97	5%
04.2149.212.02.00000	BCBA/ABA Dental Insurance- MS	\$606.36	\$633.80	\$634.00	\$665.49	\$31.49	5%
04.2149.212.11.00000	BCBA/ABA Dental Insurance- FRES	\$4,365.58	\$3,269.33	\$4,167.00	\$2,661.96	-\$1,505.04	-36%
04.2149.212.12.00000	BCBA/ABA Dental Insurance- LCS	\$2,689.00	\$3,964.83	\$3,854.00	\$5,049.87	\$1,195.87	31%
04.2149.213.01.00000	Life Insurance	\$108.50	\$146.50	\$108.00	\$139.36	\$31.36	29%
04.2149.213.02.00000	Life Insurance- MS	\$131.00	\$177.00	\$131.00	\$181.04	\$50.04	38%
04.2149.213.11.00000	Life Insurance- FRES	\$150.60	\$167.18	\$141.00	\$295.71	\$154.71	110%
04.2149.213.12.00000	Life Insurance-LCS	\$124.17	\$220.07	\$163.00	\$367.45	\$204.45	125%
04.2149.214.01.00000	Disability Insurance-SPED	\$138.31	\$161.31	\$138.00	\$178.48	\$40.48	29%
04.2149.214.02.00000	Disability Insurance- MS	\$156.77	\$182.77	\$156.00	\$231.86	\$75.86	49%
04.2149.214.11.00000	Disability Insurance- FRES	\$185.95	\$132.21	\$133.00	\$378.72	\$245.72	185%
04.2149.214.12.00000	Disability Insurance- LCS	\$97.28	\$134.42	\$115.00	\$469.28	\$354.28	308%
04.2149.220.01.00000	BCBA Other Psych FICA-SPED	\$5,367.44	\$5,504.54	\$5,485.00	\$6,043.50	\$558.50	10%
04.2149.220.02.00000	BCBA/ABA FICA - MS	\$6,518.45	\$7,000.54	\$7,251.00	\$7,851.09	\$600.09	8%
04.2149.220.11.00000	BCBA/ABA FICA - FRES	\$9,313.61	\$12,110.32	\$12,062.00	\$12,824.10	\$762.10	6%
04.2149.220.12.00000	BCBA/ABA FICA - LCS	\$6,300.36	\$10,798.71	\$10,486.00	\$15,890.68	\$5,404.68	52%
04.2149.231.01.00000	Employee Retirement-SPED	\$8,352.87	\$8,557.75	\$8,331.00	\$8,824.30	\$493.30	6%
04.2149.231.02.00000	BCBA/ABA Employee Retirement -MS	\$9,583.51	\$11,119.78	\$10,411.00	\$11,463.60	\$1,052.60	10%
04.2149.231.11.00000	BCBA/ABA Employee Retirement - FRES	\$13,374.60	\$15,608.44	\$15,481.00	\$18,724.85	\$3,243.85	21%
04.2149.231.12.00000	BCBA/ABA Employee Retirement - LCS	\$5,671.96	\$13,096.30	\$11,712.00	\$21,251.16	\$9,539.16	81%
04.2149.250.01.00000	Unemployment-SPED	\$405.96	-\$144.78	\$0.00	\$67.62	\$67.62	#DIV/0!
04.2149.250.02.00000	Unemployment - MS	\$458.06	-\$288.28	\$21.00	\$135.24	\$114.24	544%
04.2149.250.03.00000	Unemployment - HS	\$0.00	\$0.00	\$21.00	\$0.00	-\$21.00	-100%

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2149.250.11.00000	Unemployment - FRES	\$279.71	-\$289.62	\$228.00	\$338.10	\$110.10	48%
04.2149.250.12.00000	Unemployment - LCS	\$185.92	-\$196.17	\$92.00	\$405.72	\$313.72	341%
04.2149.260.01.00000	Workers' Compensation-SPED	\$212.61	\$8.90	\$0.00	\$249.35	\$249.35	#DIV/0!
04.2149.260.02.00000	Workers' Compensation-MS	\$244.35	\$11.46	\$33.00	\$323.93	\$290.93	882%
04.2149.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$33.00	\$0.00	-\$33.00	-100%
04.2149.260.11.00000	Workers' Compensation-FRES	\$234.96	\$15.92	\$832.00	\$529.11	-\$302.89	-36%
04.2149.260.12.00000	Workers' Compensation-LCS	\$94.66	\$13.65	\$602.00	\$655.63	\$53.63	9%
04.2210.220.11.00000	Social Security	\$585.62	\$13.70	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2210.220.12.00000	Social Security	\$114.75	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2210.231.11.00000	Employee Retirement	\$0.00	\$85.35	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2210.232.11.00000	Teacher Retirement	\$1,302.00	-\$272.72	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2210.232.12.00000	Teacher Retirement	\$260.40	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2210.250.11.00000	Unemployment Compensation	\$0.76	\$1.08	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2210.250.12.00000	Unemployment Compensation	\$0.00	\$0.17	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2210.260.11.00000	Workers' Compensation	\$22.96	-\$0.16	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2210.260.12.00000	Workers' Compensation	\$4.50	-\$0.11	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2212.110.01.00000	Curriculum Coordinator Salaries	\$68,000.00	\$68,000.00	\$69,700.00	\$71,442.40	\$1,742.40	2%
04.2212.112.02.00000	Summer Curriculum Work -MS	\$5,206.66	\$562.43	\$2,000.00	\$0.00	-\$2,000.00	-100%
04.2212.112.03.00000	Summer Curriculum Work -HS	\$7,067.27	\$687.43	\$1,000.00	\$0.00	-\$1,000.00	-100%
04.2212.112.11.00000	Summer Curriculum Work-FRES	\$9,463.91	\$1,500.00	\$1,000.00	\$0.00	-\$1,000.00	-100%
04.2212.112.12.00000	Summer Curriculum Work-LCS	\$3,547.44	\$0.00	\$1,000.00	\$0.00	-\$1,000.00	-100%
04.2212.211.01.00000	Curriculum Coordinator Medical Insurance	\$2,000.00	\$2,081.00	\$2,000.00	\$2,100.00	\$100.00	5%
04.2212.212.01.00000	Curriculum Coordinator Dental Ins	\$1,142.28	\$955.20	\$955.00	\$1,002.96	\$47.96	5%
04.2212.213.01.00000	Curriculum Coordinator Life Insurance	\$58.11	\$107.10	\$79.00	\$126.02	\$47.02	60%
04.2212.214.01.00000	Curriculum Coordinator Disability Insurance	\$93.99	\$109.05	\$94.00	\$161.40	\$67.40	72%
04.2212.220.01.00000	Curriculum Coordinator FICA	\$5,178.75	\$5,342.11	\$5,307.00	\$5,465.34	\$158.34	3%
04.2212.220.02.00000	FICA Instr. & Curriculum Development-MS	\$419.28	\$150.99	\$563.00	\$0.00	-\$563.00	-100%
04.2212.220.03.00000	FICA Instr. & Curriculum Development-HS	\$829.27	\$322.22	\$884.00	\$0.00	-\$884.00	-100%
04.2212.220.11.00000	FICA Instr. & Curriculum Development-FRES	\$724.00	\$2,140.18	\$2,673.00	\$0.00	-\$2,673.00	-100%
04.2212.220.12.00000	FICA Instr. & Curriculum Development-LCS	\$271.37	\$95.62	\$268.00	\$0.00	-\$268.00	-100%
04.2212.231.11.00000	Employee Retirement	\$196.97	\$0.00	\$197.00	\$0.00	-\$197.00	-100%
04.2212.232.02.00000	Teacher Retirement-MS	\$953.46	\$353.68	\$1,258.00	\$0.00	-\$1,258.00	-100%
04.2212.232.03.00000	Teacher Retirement-HS	\$1,902.95	\$743.53	\$1,970.00	\$0.00	-\$1,970.00	-100%
04.2212.232.11.00000	Teacher Retirement-FRES	\$1,410.38	\$2,661.90	\$4,753.00	\$0.00	-\$4,753.00	-100%
04.2212.232.12.00000	Teacher Retirement-LCS	\$615.84	\$217.00	\$853.00	\$0.00	-\$853.00	-100%
04.2212.250.01.00000	Curriculum Coordinator Unemployment	\$0.00	\$0.00	\$0.00	\$67.62	\$67.62	#DIV/0!
04.2212.250.02.00000	Unemployment Compensation	\$0.80	\$0.71	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2212.250.03.00000	Unemployment Compensation	\$4.21	\$1.65	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2212.250.11.00000	Unemployment Compensation	\$12.35	\$3.27	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2212.250.12.00000	Unemployment Compensation	\$0.00	\$0.57	\$0.00	\$0.00	\$0.00	#DIV/0!

FY21 PROPOSED BUDGET - SALARIES AND BENEFITS

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Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2212.260.01.00000	Curriculum Coord Workers' Compensation	\$0.00	\$0.00	\$0.00	\$225.49	\$225.49	#DIV/0!
04.2212.260.02.00000	Worker's Compensation-MS	\$16.47	(\$0.32)	\$16.00	\$0.00	(\$16.00)	-100%
04.2212.260.03.00000	Workers' Compensation-HS	\$31.51	\$0.05	\$23.00	\$0.00	(\$23.00)	-100%
04.2212.260.11.00000	Workers' Compensation-FRES	\$28.38	\$2.54	\$65.00	\$0.00	(\$65.00)	-100%
04.2212.260.12.00000	Workers' Compensation-LCS	\$10.64	(\$0.03)	\$5.00	\$0.00	(\$5.00)	-100%
04.2222.112.02.00000	Media Generalist & Specialist-MS	\$23,869.17	\$27,182.20	\$29,142.00	\$29,025.00	(\$117.00)	0%
04.2222.112.03.00000	Media Generalist & Specialist-HS	\$35,723.75	\$33,222.80	\$35,618.00	\$35,475.00	(\$143.00)	0%
04.2222.112.11.00000	Media Generalist & Specialist-FRES	\$41,031.42	\$42,000.00	\$43,000.00	\$43,000.00	\$0.00	0%
04.2222.211.02.00000	Medical Insurance-MS	\$9,301.95	\$10,910.56	\$9,952.00	\$11,532.05	\$1,580.05	16%
04.2222.211.03.00000	Medical Insurance-HS	\$13,952.85	\$13,334.34	\$12,159.00	\$11,532.05	(\$626.95)	-5%
04.2222.211.11.00000	Medical Insurance-FRES	\$6,594.53	\$9,077.10	\$8,278.00	\$8,541.33	\$263.33	3%
04.2222.212.02.00000	Dental Insurance-MS	\$641.59	\$754.61	\$755.00	\$792.29	\$37.29	5%
04.2222.212.03.00000	Dental Insurance-HS	\$962.38	\$922.22	\$922.00	\$968.35	\$46.35	5%
04.2222.212.11.00000	Dental Insurance-FRES	\$505.30	\$633.84	\$634.00	\$665.49	\$31.49	5%
04.2222.213.02.00000	Life Insurance-MS	\$31.02	\$46.83	\$35.00	\$48.42	\$13.42	38%
04.2222.213.03.00000	Life Insurance-HS	\$46.48	\$57.67	\$43.00	\$59.18	\$16.18	38%
04.2222.213.11.00000	Life Insurance-FRES	\$56.50	\$76.50	\$56.00	\$75.85	\$19.85	35%
04.2222.214.02.00000	Disability Insurance-MS	\$42.32	\$55.72	\$48.00	\$62.01	\$14.01	29%
04.2222.214.03.00000	Disability Insurance-HS	\$63.61	\$68.21	\$58.00	\$75.80	\$17.80	31%
04.2222.214.11.00000	Disability Insurance-FRES	\$46.26	\$70.06	\$60.00	\$97.14	\$37.14	62%
04.2222.220.02.00000	Social Security-MS	\$1,614.11	\$1,873.65	\$1,759.00	\$2,220.42	\$461.42	26%
04.2222.220.03.00000	Social Security-HS	\$2,415.57	\$2,289.87	\$2,149.00	\$2,713.84	\$564.84	26%
04.2222.220.11.00000	Social Security-FRES	\$3,052.74	\$3,098.16	\$3,148.00	\$3,289.50	\$141.50	4%
04.2222.232.02.00000	Teacher Retirement-MS	\$4,141.56	\$4,702.69	\$4,529.00	\$5,166.45	\$637.45	14%
04.2222.232.03.00000	Teacher Retirement-HS	\$6,199.53	\$5,747.99	\$5,534.00	\$6,314.55	\$780.55	14%
04.2222.232.11.00000	Teacher Retirement-FRES	\$7,105.62	\$7,291.28	\$7,297.00	\$7,654.00	\$357.00	5%
04.2222.250.02.00000	Unemployment-MS	\$43.18	(\$93.29)	\$20.00	\$75.23	\$55.23	276%
04.2222.250.03.00000	Unemployment-HS	\$64.44	(\$113.64)	\$30.00	\$76.92	\$46.92	156%
04.2222.250.11.00000	Unemployment-FRES	\$0.00	\$0.00	\$50.00	\$67.62	\$17.62	35%
04.2222.260.02.00000	Workers' Compensation-MS	\$64.50	\$3.88	\$135.00	\$91.61	(\$43.39)	-32%
04.2222.260.03.00000	Workers' Compensation-HS	\$96.87	\$4.88	\$135.00	\$111.97	(\$23.03)	-17%
04.2222.260.11.00000	Workers' Compensation-FRES	\$0.00	\$0.00	\$79.00	\$135.72	\$56.72	72%
04.2311.112.01.00000	School Board Clerk - SAU	\$0.00	\$2,819.01	\$2,000.00	\$2,750.00	\$750.00	38%
04.2311.120.01.00000	School Board Members - SAU	\$400.00	\$300.00	\$900.00	\$1,900.00	\$1,000.00	111%
04.2311.220.01.00000	Social Security - SAU	\$30.60	\$238.47	\$32.00	\$355.73	\$323.73	1012%
04.2311.231.01.00000	Employee Retirement - SAU	\$0.00	\$320.80	\$0.00	\$418.88	\$418.88	#DIV/0!
04.2311.250.01.00000	Unemployment Compensation	\$1.98	(\$46.06)	\$0.00	\$22.46	\$22.46	#DIV/0!
04.2311.260.01.00000	Workers' Compensation	\$0.84	\$3.24	\$0.00	\$14.68	\$14.68	#DIV/0!
04.2312.120.01.00000	School District Clerk - SAU	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)	-100%
04.2312.220.01.00000	Social Security - SAU	\$72.15	\$72.44	\$74.00	\$0.00	(\$74.00)	-100%

FY21 PROPOSED BUDGET - SALARIES AND BENEFITS

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Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2312.231.01.00000	Employee Retirement	\$113.80	\$113.80	\$114.00	\$0.00	-\$114.00	-100%
04.2312.250.01.00000	Unemployment Compensation	\$4.60	-\$2.45	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2312.260.01.00000	Workers' Compensation	\$2.80	\$2.80	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2313.120.01.00000	School District Treasurer - SAU	\$2,394.00	\$2,394.00	\$3,500.00	\$3,500.00	\$0.00	0%
04.2313.220.01.00000	Social Security - SAU	\$183.14	\$183.14	\$188.00	\$267.75	\$79.75	42%
04.2313.250.01.00000	Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$16.91	\$16.91	#DIV/0!
04.2313.260.01.00000	Workers' Compensation	\$0.00	\$0.00	\$0.00	\$11.05	\$11.05	#DIV/0!
04.2314.120.01.00000	Moderators Ballot Clerks - SAU	\$300.00	\$300.00	\$300.00	\$0.00	-\$300.00	-100%
04.2321.112.01.00000	Superintendent Svs-SAU	\$160,411.44	\$160,220.00	\$166,173.00	\$167,773.28	\$1,600.28	1%
04.2321.211.01.00000	Medical Insurance-SAU	\$19,688.00	\$20,553.36	\$18,744.00	\$19,182.45	\$438.45	2%
04.2321.212.01.00000	Dental Insurance-SAU	\$2,284.56	\$1,910.40	\$1,910.00	\$2,005.92	\$95.92	5%
04.2321.213.01.00000	Life Insurance-SAU	\$201.00	\$271.00	\$201.00	\$295.95	\$94.95	47%
04.2321.214.01.00000	Disability Insurance-SAU	\$305.58	\$342.66	\$295.00	\$379.03	\$84.03	28%
04.2321.220.01.00000	Social Security-SAU	\$12,230.50	\$12,533.89	\$12,832.00	\$12,834.66	\$2.66	0%
04.2321.231.01.00000	Employee Retirement-SAU	\$18,258.62	\$18,647.79	\$18,648.00	\$18,740.28	\$92.28	0%
04.2321.250.01.00000	Unemployment-SAU	\$530.91	-\$403.16	\$100.00	\$135.24	\$35.24	35%
04.2321.260.01.00000	Workers' Compensation-SAU	\$464.46	\$18.63	\$762.00	\$529.54	-\$232.46	-31%
04.2332.112.01.00000	Administration Wages-SPED	\$121,683.47	\$114,982.48	\$125,394.00	\$121,920.00	-\$3,474.00	-3%
04.2332.211.01.00000	Medical Insurance-SPED	\$41,569.40	\$43,410.36	\$39,590.00	\$25,978.05	-\$13,611.95	-34%
04.2332.212.01.00000	Dental Insurance-SPED	\$3,092.88	\$2,260.32	\$2,587.00	\$3,473.61	\$886.61	34%
04.2332.213.01.00000	Life Insurance-SPED	\$187.50	\$253.50	\$188.00	\$215.07	\$27.07	14%
04.2332.214.01.00000	Disability Insurance-SPED	\$237.31	\$276.31	\$237.00	\$275.44	\$38.44	16%
04.2332.220.01.00000	Social Security-SPED	\$8,804.66	\$8,615.55	\$9,508.00	\$9,326.88	-\$181.12	-2%
04.2332.231.01.00000	Employee Retirement-SPED	\$11,874.72	\$2,899.46	\$3,979.00	\$3,565.46	-\$413.54	-10%
04.2332.232.01.00000	Teacher Retirement	\$3,013.66	\$16,075.28	\$16,075.00	\$16,020.00	-\$55.00	0%
04.2332.250.01.00000	Unemployment-SPED	\$673.74	-\$491.34	\$100.00	\$135.24	\$35.24	35%
04.2332.260.01.00000	Workers' Compensation-SPED	\$352.43	\$12.59	\$544.00	\$384.82	-\$159.18	-29%
04.2410.113.02.00000	Principal Salaries-MS	\$74,680.05	\$79,871.65	\$78,953.00	\$80,943.75	\$1,990.75	3%
04.2410.113.03.00000	Principal Salaries-HS	\$112,019.95	\$97,876.27	\$96,497.00	\$98,931.25	\$2,434.25	3%
04.2410.113.11.00000	Principal Salaries-FRES	\$66,877.08	\$65,380.00	\$65,380.00	\$65,800.00	\$420.00	1%
04.2410.113.12.00000	Principal Salaries-LCS	\$27,804.46	\$28,020.00	\$28,020.00	\$28,200.00	\$180.00	1%
04.2410.211.02.00000	Principal Medical- MS	\$1,600.00	\$9,803.54	\$7,363.00	\$9,591.23	\$2,228.23	30%
04.2410.211.03.00000	Principal Medical- HS	\$6,060.00	\$11,982.10	\$10,807.00	\$9,591.23	-\$1,215.77	-11%
04.2410.211.11.00000	Principal Medical-FRES	\$16,147.12	\$16,862.33	\$15,378.00	\$5,978.93	-\$9,399.07	-61%
04.2410.211.12.00000	Principal Medical-LCS	\$6,920.18	\$7,226.57	\$6,590.00	\$2,562.40	-\$4,027.60	-61%
04.2410.212.02.00000	Dental Insurance-MS	\$369.20	\$437.79	\$389.00	\$459.65	\$70.65	18%
04.2410.212.03.00000	Dental Insurance- HS	\$553.88	\$535.01	\$584.00	\$561.79	-\$22.21	-4%
04.2410.212.11.00000	Dental Insurance-FRES	\$1,122.78	\$1,173.80	\$1,174.00	\$465.84	-\$708.16	-60%
04.2410.212.12.00000	Dental Insurance-LCS	\$481.19	\$503.00	\$503.00	\$300.89	-\$202.11	-40%
04.2410.213.02.00000	Life Insurance-MS	\$117.49	\$93.84	\$70.00	\$142.78	\$72.78	104%

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2410.213.03.00000	Life Insurance-HS	\$176.37	\$115.16	\$85.00	\$174.51	\$89.51	105%
04.2410.213.11.00000	Life Insurance-FRES	\$83.93	\$112.93	\$84.00	\$116.07	\$32.07	38%
04.2410.213.12.00000	Life Insurance-LCS	\$35.97	\$48.97	\$36.00	\$49.74	\$13.74	38%
04.2410.214.02.00000	Disability Insurance-MS	\$143.42	\$98.77	\$85.00	\$182.87	\$97.87	115%
04.2410.214.03.00000	Disability Insurance-HS	\$214.88	\$120.70	\$104.00	\$223.50	\$119.50	115%
04.2410.214.11.00000	Disability Insurance-FRES	\$101.20	\$118.25	\$101.00	\$148.65	\$47.65	47%
04.2410.214.12.00000	Disability Insurance-LCS	\$43.30	\$50.25	\$43.00	\$63.71	\$20.71	48%
04.2410.220.02.00000	Social Security-MS	\$5,857.10	\$6,225.67	\$6,029.00	\$6,192.20	\$163.20	3%
04.2410.220.03.00000	Social Security-HS	\$9,065.37	\$7,649.38	\$8,036.00	\$7,568.25	-\$467.75	-6%
04.2410.220.11.00000	Social Security-FRES	\$4,848.62	\$4,774.75	\$4,905.00	\$5,033.70	\$128.70	3%
04.2410.220.12.00000	Social Security-LCS	\$2,012.40	\$2,046.15	\$2,102.00	\$2,157.30	\$55.30	3%
04.2410.232.02.00000	Teacher Retirement-MS	\$12,964.64	\$14,036.20	\$13,385.00	\$14,407.99	\$1,022.99	8%
04.2410.232.03.00000	Teacher Retirement-HS	\$20,081.82	\$17,246.61	\$17,898.00	\$17,609.76	-\$288.24	-2%
04.2410.232.11.00000	Teacher Retirement-FRES	\$11,609.90	\$11,350.01	\$11,423.00	\$11,712.40	\$289.40	3%
04.2410.232.12.00000	Teacher Retirement-LCS	\$4,826.92	\$4,864.35	\$4,864.00	\$5,019.60	\$155.60	3%
04.2410.250.02.00000	Unemployment-MS	\$411.99	-\$178.65	\$101.00	\$135.24	\$34.24	34%
04.2410.250.03.00000	Unemployment-HS	\$625.41	-\$217.92	\$101.00	\$135.24	\$34.24	34%
04.2410.250.11.00000	Unemployment-FRES	\$149.13	-\$160.94	\$51.00	\$67.62	\$16.62	33%
04.2410.250.12.00000	Unemployment-LCS	\$63.98	-\$69.00	\$50.00	\$67.62	\$17.62	35%
04.2410.260.02.00000	Workers' Compensation-MS	\$216.17	\$9.53	\$353.00	\$255.48	-\$97.52	-28%
04.2410.260.03.00000	Workers' Compensation-HS	\$334.68	\$11.65	\$529.00	\$312.26	-\$216.74	-41%
04.2410.260.11.00000	Workers' Compensation-FRES	\$193.55	\$7.30	\$353.00	\$207.68	-\$145.32	-41%
04.2410.260.12.00000	Workers' Compensation-LCS	\$80.52	\$3.00	\$88.00	\$89.01	\$1.01	1%
04.2411.114.02.00000	Secretarial Salaries-MS	\$26,061.61	\$29,031.05	\$30,157.00	\$32,103.36	\$1,946.36	6%
04.2411.114.03.00000	Secretarial Salaries-HS	\$38,645.58	\$35,288.66	\$36,859.00	\$39,237.44	\$2,378.44	6%
04.2411.114.11.00000	Secretarial Salaries-FRES	\$54,214.53	\$53,412.08	\$57,887.00	\$58,105.00	\$218.00	0%
04.2411.114.12.00000	Secretarial Salaries-LCS	\$27,037.98	\$19,502.87	\$20,448.00	\$21,579.60	\$1,131.60	6%
04.2411.211.02.00000	Medical Insurance-MS	\$14,259.96	\$16,624.49	\$15,162.00	\$17,685.36	\$2,523.36	17%
04.2411.211.03.00000	Medical Insurance-HS	\$21,116.04	\$20,318.23	\$18,491.00	\$17,685.36	-\$805.64	-4%
04.2411.211.11.00000	Medical Insurance-FRES	\$2,805.00	\$4,969.00	\$4,531.00	\$2,913.75	-\$1,617.25	-36%
04.2411.211.12.00000	Medical Insurance-LCS	\$11,348.10	\$806.00	\$775.00	\$813.75	\$38.75	5%
04.2411.212.02.00000	Dental Insurance-MS	\$750.17	\$875.59	\$876.00	\$910.98	\$34.98	4%
04.2411.212.03.00000	Dental Insurance-HS	\$1,111.03	\$1,070.01	\$1,070.00	\$1,113.42	\$43.42	4%
04.2411.212.11.00000	Dental Insurance-FRES	\$1,603.97	\$1,676.80	\$1,676.00	\$1,760.64	\$84.64	5%
04.2411.212.12.00000	Dental Insurance-LCS	\$572.77	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2411.213.02.00000	Life Insurance-MS	\$39.21	\$58.73	\$44.00	\$56.63	\$12.63	29%
04.2411.213.03.00000	Life Insurance-HS	\$57.89	\$72.37	\$53.00	\$69.21	\$16.21	31%
04.2411.213.11.00000	Life Insurance-FRES	\$98.29	\$135.05	\$100.00	\$102.50	\$2.50	3%
04.2411.213.12.00000	Life Insurance-LCS	\$75.63	\$62.50	\$47.00	\$38.07	-\$37.93	-19%
04.2411.214.02.00000	Disability Insurance-MS	\$50.16	\$65.50	\$56.00	\$72.53	\$16.53	30%

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2411.214.03.00000	Disability Insurance-HS	\$75.39	\$80.05	\$69.00	\$88.64	\$19.64	28%
04.2411.214.11.00000	Disability Insurance-FRES	\$106.41	\$124.41	\$106.00	\$131.27	\$25.27	24%
04.2411.214.12.00000	Disability Insurance-LCS	\$48.02	\$21.88	\$20.00	\$48.75	\$28.75	144%
04.2411.220.02.00000	Social Security-MS	\$1,769.61	\$2,112.14	\$2,309.00	\$2,455.91	\$146.91	6%
04.2411.220.03.00000	Social Security-HS	\$2,626.26	\$2,581.87	\$2,846.00	\$3,001.67	\$155.67	5%
04.2411.220.11.00000	Social Security-FRES	\$4,321.90	\$4,528.29	\$5,007.00	\$4,445.03	-\$561.97	-11%
04.2411.220.12.00000	Social Security-LCS	\$1,954.80	\$1,491.86	\$1,478.00	\$1,650.84	\$172.84	12%
04.2411.231.02.00000	Employee Retirement-MS	\$2,967.93	\$3,382.86	\$3,596.00	\$3,585.95	-\$10.05	0%
04.2411.231.03.00000	Employee Retirement-HS	\$4,401.03	\$4,134.45	\$4,429.00	\$4,382.82	-\$46.18	-1%
04.2411.231.11.00000	Employee Retirement-FRES	\$3,717.09	\$3,697.44	\$4,229.00	\$4,121.64	-\$107.36	-3%
04.2411.231.12.00000	Employee Retirement-LCS	\$1,783.28	-\$71.35	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2411.232.11.00000	Teacher Retirement	\$0.00	\$73.09	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2411.250.02.00000	Unemployment-MS	\$112.95	-\$124.46	\$50.00	\$133.35	\$83.35	167%
04.2411.250.03.00000	Unemployment-HS	\$167.37	-\$151.49	\$50.00	\$135.24	\$85.24	170%
04.2411.250.11.00000	Unemployment-FRES	\$203.04	-\$228.59	\$52.00	\$135.24	\$83.24	160%
04.2411.250.12.00000	Unemployment-LCS	\$109.04	-\$40.44	\$51.00	\$67.62	\$16.62	33%
04.2411.260.02.00000	Workers' Compensation-MS	\$75.51	\$3.54	\$121.00	\$101.33	-\$19.67	-16%
04.2411.260.03.00000	Workers' Compensation-HS	\$112.02	\$3.91	\$182.00	\$123.85	-\$58.15	-32%
04.2411.260.11.00000	Workers' Compensation-FRES	\$156.93	\$7.13	\$260.00	\$183.40	-\$76.60	-29%
04.2411.260.12.00000	Workers' Compensation-LCS	\$78.18	\$2.87	\$123.00	\$68.11	-\$54.89	-45%
04.2510.112.01.00000	Business Services Wages-SAU	\$165,329.94	\$142,059.25	\$160,300.00	\$172,345.00	\$12,045.00	8%
04.2510.211.01.00000	Medical Insurance-BUS	\$42,135.02	\$40,639.61	\$39,590.00	\$46,128.18	\$6,538.18	17%
04.2510.212.01.00000	Dental Insurance-BUS	\$2,739.36	\$2,443.25	\$2,587.00	\$3,425.94	\$838.94	32%
04.2510.213.01.00000	Life Insurance-BUS	\$274.46	\$271.60	\$235.00	\$304.02	\$69.02	29%
04.2510.214.01.00000	Disability Insurance-BUS	\$314.81	\$369.02	\$375.00	\$389.36	\$14.36	4%
04.2510.220.01.00000	Social Security-BUS	\$13,024.57	\$11,382.36	\$11,411.00	\$13,184.39	\$1,773.39	16%
04.2510.231.01.00000	Employee Retirement-BUS	\$17,129.18	\$7,397.00	\$7,397.00	\$9,533.04	\$2,136.04	29%
04.2510.232.01.00000	Teacher Retirement-BUS	\$2,895.91	\$12,535.50	\$14,470.00	\$15,486.00	\$1,016.00	7%
04.2510.250.01.00000	Unemployment Comp - BUS	\$416.58	-\$422.09	\$151.00	\$202.86	\$51.86	34%
04.2510.260.01.00000	Workers' Compensation-BUS	\$485.49	\$16.36	\$800.00	\$543.97	-\$256.03	-32%
04.2620.114.01.00000	Facilities Salaries	\$59,700.00	\$59,700.00	\$61,450.00	\$63,400.00	\$1,950.00	3%
04.2620.114.02.00000	Custodial Salaries-MS	\$52,741.72	\$51,573.68	\$47,889.00	\$51,080.20	\$3,191.20	7%
04.2620.114.03.00000	Custodial Salaries-HS	\$54,275.24	\$51,573.93	\$47,889.00	\$51,080.20	\$3,191.20	7%
04.2620.114.11.00000	Custodial Salaries-FRES	\$98,433.38	\$103,349.25	\$100,383.00	\$104,062.74	\$3,679.74	4%
04.2620.114.12.00000	Custodial Salaries-LCS	\$35,538.34	\$35,468.21	\$35,454.00	\$38,358.40	\$2,904.40	8%
04.2620.211.01.00000	Medical Insurance	\$23,881.40	\$24,938.92	\$22,744.00	\$23,878.05	\$1,134.05	5%
04.2620.211.02.00000	Medical Insurance-MS	\$23,928.20	\$25,341.42	\$23,111.00	\$24,284.93	\$1,173.93	5%
04.2620.211.03.00000	Medical Insurance-HS	\$24,614.60	\$25,341.42	\$23,111.00	\$24,284.93	\$1,173.93	5%
04.2620.211.11.00000	Medical Insurance-FRES	\$26,812.10	\$28,513.96	\$26,004.00	\$33,534.48	\$7,530.48	29%
04.2620.211.12.00000	Medical Insurance-LCS	\$8,844.00	\$9,235.60	\$8,424.00	\$8,842.68	\$418.68	5%

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2620.212.01.00000	Dental Insurance	\$1,950.60	\$1,631.33	\$1,631.00	\$1,712.97	\$81.97	5%
04.2620.212.02.00000	Dental Insurance-MS	\$803.49	\$838.39	\$838.00	\$880.32	\$42.32	5%
04.2620.212.03.00000	Dental Insurance-HS	\$800.48	\$838.41	\$838.00	\$880.32	\$42.32	5%
04.2620.212.11.00000	Dental Insurance-FRES	\$1,637.98	\$2,310.60	\$2,310.00	\$2,426.13	\$116.13	5%
04.2620.212.12.00000	Dental Insurance-LCS	\$606.36	\$633.80	\$634.00	\$665.49	\$31.49	5%
04.2620.213.01.00000	Life Insurance	\$93.00	\$126.00	\$93.00	\$111.84	\$18.84	20%
04.2620.213.02.00000	Life Insurance-MS	\$69.54	\$96.27	\$71.00	\$86.58	\$15.58	22%
04.2620.213.03.00000	Life Insurance-HS	\$72.81	\$96.08	\$71.00	\$86.58	\$15.58	22%
04.2620.213.11.00000	Life Insurance-FRES	\$144.36	\$190.25	\$141.00	\$180.04	\$39.04	28%
04.2620.213.12.00000	Life Insurance-LCS	\$43.65	\$58.65	\$44.00	\$64.14	\$20.14	46%
04.2620.214.01.00000	Disability Insurance	\$114.76	\$133.76	\$115.00	\$143.23	\$28.23	25%
04.2620.214.02.00000	Disability Insurance-MS	\$87.91	\$104.74	\$90.00	\$110.88	\$20.88	23%
04.2620.214.03.00000	Disability Insurance-HS	\$91.23	\$104.40	\$89.00	\$110.88	\$21.88	25%
04.2620.214.11.00000	Disability Insurance-FRES	\$158.72	\$199.69	\$171.00	\$230.58	\$59.58	35%
04.2620.214.12.00000	Disability Insurance-LCS	\$66.58	\$77.58	\$67.00	\$82.14	\$15.14	23%
04.2620.220.01.00000	Social Security	\$4,478.76	\$4,619.50	\$4,731.00	\$4,850.10	\$119.10	3%
04.2620.220.02.00000	Social Security-MS	\$3,783.46	\$3,736.46	\$4,127.00	\$3,907.63	(\$219.37)	-5%
04.2620.220.03.00000	Social Security-HS	\$3,893.28	\$3,781.15	\$4,126.00	\$3,907.63	(\$218.37)	-5%
04.2620.220.11.00000	Social Security-FRES	\$7,131.69	\$7,756.02	\$8,408.00	\$7,960.80	(\$447.20)	-5%
04.2620.220.12.00000	Social Security-LCS	\$2,608.16	\$2,667.81	\$2,806.00	\$2,934.42	\$128.42	5%
04.2620.231.01.00000	Employee Retirement	\$7,112.58	\$7,311.73	\$7,311.00	\$7,081.78	(\$229.22)	-3%
04.2620.231.02.00000	Employee Retirement-MS	\$3,836.29	\$3,737.93	\$3,994.00	\$3,866.07	(\$127.93)	-3%
04.2620.231.03.00000	Employee Retirement-HS	\$3,914.36	\$3,804.82	\$3,994.00	\$3,866.07	(\$127.93)	-3%
04.2620.231.11.00000	Employee Retirement-FRES	\$7,753.15	\$8,179.02	\$8,630.00	\$8,352.48	(\$277.52)	-3%
04.2620.231.12.00000	Employee Retirement-LCS	\$4,047.02	\$4,111.42	\$4,240.00	\$4,061.23	(\$178.77)	-4%
04.2620.250.01.00000	Unemployment	\$329.23	(\$151.43)	\$21.00	\$67.62	\$46.62	222%
04.2620.250.02.00000	Unemployment-MS	\$224.78	(\$196.08)	\$60.00	\$212.52	\$152.52	254%
04.2620.250.03.00000	Unemployment-HS	\$229.10	(\$194.92)	\$91.00	\$212.52	\$121.52	134%
04.2620.250.11.00000	Unemployment-FRES	\$250.91	(\$252.93)	\$151.00	\$212.52	\$61.52	41%
04.2620.250.12.00000	Unemployment-LCS	\$195.21	(\$117.74)	\$39.00	\$77.28	\$38.28	98%
04.2620.260.01.00000	Workers' Compensation	\$1,573.25	\$64.58	\$281.00	\$200.11	(\$80.89)	-29%
04.2620.260.02.00000	Workers' Compensation-MS	\$1,296.96	\$51.38	\$239.00	\$161.22	(\$77.78)	-33%
04.2620.260.03.00000	Workers' Compensation-HS	\$1,331.34	\$51.19	\$239.00	\$161.22	(\$77.78)	-33%
04.2620.260.11.00000	Workers' Compensation-FRES	\$1,882.49	\$101.85	\$448.00	\$328.45	(\$119.55)	-27%
04.2620.260.12.00000	Workers' Compensation-LCS	\$932.05	\$38.01	\$165.00	\$121.07	(\$43.93)	-27%
04.2723.114.03.00000	Salaries-Regular Employees	\$0.00	\$0.00	\$0.00	\$8,023.14	\$8,023.14	#DIV/0!
04.2723.213.03.00000	Life Insurance	\$0.00	\$0.00	\$0.00	\$14.86	\$14.86	#DIV/0!
04.2723.214.03.00000	Disability Insurance	\$0.00	\$0.00	\$0.00	\$18.13	\$18.13	#DIV/0!
04.2723.220.03.00000	Social Security	\$0.00	\$0.00	\$0.00	\$613.77	\$613.77	#DIV/0!
04.2723.250.03.00000	Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$67.62	\$67.62	#DIV/0!

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2723.260.03.00000	Workers' Compensation	\$0.00	\$0.00	\$0.00	\$25.32	\$25.32	#DIV/0!
04.2743.114.03.00000	Vocational Ed Van Driver - HS	\$0.00	\$0.00	\$8,023.00	\$0.00	-\$8,023.00	-100%
04.2743.220.03.00000	Vocational Ed Van Driver Social Security - HS	\$865.28	\$702.23	\$928.00	\$0.00	-\$928.00	-100%
04.2743.250.03.00000	Vocational Ed Van Driver Unemployment Comp - HS	\$65.82	\$0.92	\$55.00	\$0.00	-\$55.00	-100%
04.2743.260.03.00000	Vocational Ed Van Driver Worker Comp - HS	\$32.60	\$1.76	\$35.00	\$0.00	-\$35.00	-100%
04.2744.220.02.00000	Social Security	\$16.06	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2744.220.03.00000	Social Security	\$24.11	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2744.250.02.00000	Unemployment Compensation	\$0.09	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2744.250.03.00000	Unemployment Compensation	\$0.14	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2744.260.02.00000	Workers' Compensation	\$0.06	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2744.260.03.00000	Workers' Compensation	\$0.08	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2844.112.01.00000	Technology Service Wages - SAU	\$16,100.10	\$13,651.50	\$16,140.00	\$16,600.00	\$460.00	3%
04.2844.112.02.00000	Technology Service Wages - MS	\$33,107.15	\$27,303.00	\$32,280.00	\$33,200.00	\$920.00	3%
04.2844.112.03.00000	Technology Service Wages - HS	\$33,560.75	\$28,859.63	\$32,280.00	\$33,200.00	\$920.00	3%
04.2844.112.11.00000	Technology Service Wages - FRES	\$46,280.00	\$33,195.75	\$31,584.00	\$35,992.32	\$4,408.32	14%
04.2844.112.12.00000	Technology Service Wages - LCS	\$11,570.00	\$6,384.00	\$7,896.00	\$8,998.08	\$1,102.08	14%
04.2844.211.01.00000	Medical Insurance-SAU	\$0.00	\$350.80	\$400.00	\$2,847.11	\$2,447.11	612%
04.2844.211.02.00000	Medical Insurance-MS	\$0.00	\$700.64	\$800.00	\$2,847.11	\$2,047.11	256%
04.2844.211.03.00000	Medical Insurance-HS	\$0.00	\$700.76	\$800.00	\$2,847.11	\$2,047.11	256%
04.2844.211.11.00000	Medical Insurance-FRES	\$14,150.40	\$1,665.05	\$1,600.00	\$1,050.00	-\$550.00	-34%
04.2844.211.12.00000	Medical Insurance-LCS	\$3,537.60	\$415.95	\$400.00	\$1,050.00	\$650.00	163%
04.2844.212.01.00000	Dental Insurance-SAU	\$230.54	\$163.91	\$191.00	\$133.10	-\$57.90	-30%
04.2844.212.02.00000	Dental Insurance-MS	\$461.27	\$327.82	\$382.00	\$266.20	-\$115.80	-30%
04.2844.212.03.00000	Dental Insurance-HS	\$450.47	\$320.19	\$382.00	\$266.20	-\$115.80	-30%
04.2844.212.11.00000	Dental Insurance-FRES	\$744.40	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2844.212.12.00000	Dental Insurance-LCS	\$186.20	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
04.2844.213.01.00000	Life Insurance-SAU	\$24.73	\$33.73	\$25.00	\$29.28	\$4.28	17%
04.2844.213.02.00000	Life Insurance-MS	\$49.63	\$66.63	\$50.00	\$58.56	\$8.56	17%
04.2844.213.03.00000	Life Insurance-HS	\$49.64	\$66.64	\$50.00	\$58.56	\$8.56	17%
04.2844.213.11.00000	Life Insurance-FRES	\$55.57	\$0.00	\$0.00	\$63.49	\$63.49	#DIV/0!
04.2844.213.12.00000	Life Insurance-LCS	\$13.98	\$0.00	\$0.00	\$15.87	\$15.87	#DIV/0!
04.2844.214.01.00000	Disability Insurance-SAU	\$30.34	\$35.34	\$30.00	\$37.50	\$7.50	25%
04.2844.214.02.00000	Disability Insurance-MS	\$60.69	\$70.69	\$61.00	\$75.00	\$14.00	23%
04.2844.214.03.00000	Disability Insurance-HS	\$60.69	\$70.69	\$61.00	\$75.00	\$14.00	23%
04.2844.214.11.00000	Disability Insurance-FRES	\$88.92	\$0.00	\$0.00	\$81.31	\$81.31	#DIV/0!
04.2844.214.12.00000	Disability Insurance-LCS	\$22.30	\$0.00	\$0.00	\$20.33	\$20.33	#DIV/0!
04.2844.220.01.00000	Social Security-SAU	\$1,232.19	\$1,104.23	\$1,297.00	\$1,269.90	-\$27.10	-2%
04.2844.220.02.00000	Social Security-MS	\$2,533.79	\$2,208.45	\$2,594.00	\$2,539.80	-\$54.20	-2%
04.2844.220.03.00000	Social Security-HS	\$2,568.49	\$2,327.53	\$2,716.00	\$2,539.80	-\$176.20	-6%
04.2844.220.11.00000	Social Security-FRES	\$3,369.89	\$2,661.90	\$2,721.00	\$2,753.41	\$32.41	1%

(35)

Account	Description	FY18 Act	FY19 Act	FY20 Budget	FY21 Proposed	\$ Diff	% Diff
04.2844.220.12.00000	Social Security-LCS	\$842.65	\$519.08	\$533.00	\$688.35	\$155.35	29%
04.2844.231.01.00000	Employee Retirement-SAU	\$1,786.72	\$1,603.53	\$1,837.00	\$1,854.22	\$17.22	1%
04.2844.231.02.00000	Employee Retirement-MS	\$3,573.44	\$3,207.29	\$3,673.00	\$3,708.44	\$35.44	1%
04.2844.231.03.00000	Employee Retirement-HS	\$3,573.18	\$3,207.28	\$3,673.00	\$3,708.44	\$35.44	1%
04.2844.231.11.00000	Employee Retirement-FRES	\$5,266.81	\$4,189.16	\$3,805.00	\$4,020.34	\$215.34	6%
04.2844.231.12.00000	Employee Retirement-LCS	\$1,316.64	\$829.46	\$736.00	\$1,005.09	\$269.09	37%
04.2844.250.01.00000	Unemployment-SAU	\$21.28	-\$75.73	\$0.00	\$67.62	\$67.62	#DIV/0!
04.2844.250.02.00000	Unemployment-MS	\$42.56	-\$151.42	\$20.00	\$67.62	\$47.62	238%
04.2844.250.03.00000	Unemployment-HS	\$42.56	-\$151.42	\$50.00	\$67.62	\$17.62	35%
04.2844.250.11.00000	Unemployment-FRES	\$255.30	-\$127.29	\$30.00	\$67.62	\$37.62	125%
04.2844.250.12.00000	Unemployment-LCS	\$63.83	-\$36.24	\$21.00	\$67.62	\$46.62	222%
04.2844.260.01.00000	Workers' Compensation-SAU	\$45.44	\$1.63	\$39.00	\$52.39	\$13.39	34%
04.2844.260.02.00000	Workers' Compensation-MS	\$90.88	\$2.26	\$76.00	\$104.79	\$28.79	38%
04.2844.260.03.00000	Workers' Compensation-HS	\$91.01	\$2.51	\$76.00	\$104.79	\$28.79	38%
04.2844.260.11.00000	Workers' Compensation-FRES	\$133.98	\$4.04	\$229.00	\$113.60	-\$115.40	-50%
04.2844.260.12.00000	Workers' Compensation-LCS	\$33.62	\$7.94	\$55.00	\$28.40	-\$26.60	-48%
04.2999.112.01.00000	SAU Performance Incentives	\$0.00	\$34,170.00	\$35,332.00	\$59,695.43	\$24,363.43	69%
04.2999.211.01.00000	Medical Insurance	\$0.00	-\$2.34	\$0.00	\$0.00	\$0.00	#DIV/0!
subtotal	subtotal	\$8,328,572.61	\$8,758,733.19	\$8,710,920.00	\$9,332,068.25	\$621,148.25	7%

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QUESTION: WHY ARE FY21 BUDGETED SALARIES \$ 313,148 HIGHER THAN FY19 ACTUAL SALARIES?

Note: I am comparing FY19 to FY21; there is a year missing in between: FY20

	<u>FY19 ACT</u>	<u>FY21 BUD</u>	<u>FY19 ACT TO FY21 BUD</u>
SALARIES	\$ 6,024,947	\$ 6,338,095	\$ 313,148

#1 - FY19 Retirements totaling \$ 87,000 did not hit FY19; paid out of FY20 (Total \$ 87,000)

2 - The following increases affected FY20 (the year missing in between!) : (Total \$ 191,855)

- Forecasted Teacher CBA - \$ 140,000
- Forecasted Para CBA - \$ 16,523
- Forecasted Non-CBA Increases - \$ 35,332

3 - The following increases affect FY21 Budget: (Total \$ 65,998)

- Forecasted Para CBA = \$ 16,601
- Forecasted Non-CBA Increases - \$ 49,397 (Salary piece only)

For the same period of time, benefits up \$ 260,187 due to:

- Corresponding increases in FICA and NHRS to reflect salary increases above
- My budgeting 3 family plans for health \$ 69,192)
- 5 % forecasted increase in benefit categories: Health, Dental, UC, WC, Life, ADD

**WILTON-LYNDEBOROUGH COOPERATIVE
SCHOOL BOARD MEETING
Tuesday, September 24, 2019
Wilton-Lyndeborough Cooperative M/H School-Media Room
6:30 p.m.**

Present: *Matt Ballou, Miriam Lemire, Carol LeBlanc, Jonathan Vanderhoof, Mark Legere, Alex LoVerme (6:33pm), Tiffany Cloutier-Cabral and John Clark*

Superintendent Bryan Lane, Director of Student Support Services Ned Pratt, Technology Director Mark Kline, and Clerk Kristina Fowler

I. CALL TO ORDER

Chairman Ballou called the meeting to order at 6:02pm.

II. ADJUSTMENTS TO THE AGENDA

Request to add second and third public comment. Request to move up agenda item 8 (FY19-20 budget review) to the joint session. All agreed.

III. PUBLIC COMMENTS

Chairman Ballou reviewed the public comment section of the agenda and reminded the public that comments should be kept to 3 minutes with a total of 15 minutes for public comment.

Ms. Julie Lemire, Wilton, requested to have the woodchips on the playground added prior to school starting. She explained since last spring the woodchips have been sliding off the embankment and it is a safety hazard. The areas under the swings and monkey bars have deep "wells". She notes the swings were taken care of today but would like to ensure this happens prior to school starting in the future.

Ms. Brianne Lavalley, Lyndeborough, spoke regarding agenda item 7 (5th grade discussion). She has reviewed the information the Superintendent provided regarding para-educators and teachers in the classroom and questioned how many minutes are the students getting and questioned if it is something legally we can do. Superintendent to respond later this evening when the topic is discussed.

IV. BOARD CORRESPONDENCE

a. Reports

i. Superintendent's Report

Superintendent reports working with staff regarding finances; a presentation is scheduled for this evening. Essentially there is a budget freeze for 2019-2020. A letter will go out to the towns officials tomorrow regarding the financial situation and the DOE and DRA will be notified. We are working through the process and determining what is required and what is needed for purchases. He confirms woodchips are on their way. He is watching the bottom line and will give updates on a regular basis. At the last board meeting he made a statement he knew about retirements in April and wanted to clarify that he did know in February or March about possible areas in cost savings and one person did indicate in February they would be retiring. He adds, I did not speak accurately on that topic last meeting. He reports there was a bus incident on September 6 which received media attention. He spoke with the bus company and the parent multiple times. He had informed the Board of the options; the incident resolved itself. The first grade t-shirt event was held and went over well. He sent a letter to Police Chief Olesen regarding an SRO (school resource officer). The Wilton Board is interested in looking at this and Chief Olesen will schedule a time for discussion. It will be suggested he attend the next Strategic Planning Committee meeting on Oct. 15 if available. Ms. Baker confirms letting the towns know of the district's financial issue was a recommendation by NHASBO. Superintendent confirms looking into creating warrant articles for deficit but is in the process of gathering information.

ii. Director of Student Support Services Report

Mr. Pratt provided an overview of his report which included spending time with staff and others in the building. Meeting schedules have been established with all student support staff in each building for the year and similar schedules are planned for para-educators and AB staff. In addition to those, quarterly meetings will be established for all student support services staff. He spent the majority of the month on financial aspects, looking at the current

fiscal year, planning for the next, communicating with the DOE, SPED aid and learning about the DOE. Tomorrow the entire support staff will meet with MSB to discuss Medicaid submission; there have been new rules and temporary rules put into place but still a lack of clarity in terms of what will happen next. He will continue to analyze and be part of discussion on a state wide basis. Working toward electronic submissions; its more efficient, accurate and generates reimbursement faster. Meeting with individual staff and making sure necessary resources are there. Is appreciative of the webinars offered by the DOE and has attended several. He meets with his mentor Larry Elliot who will work with him during his first year; this has been very helpful. He briefly spoke regarding the changes in Medicaid reimbursement and noted the biggest issue is who can provide services for our students. He notes a real lack of clarity in terms of who can prescribe. Doctors and nurse practitioners are the main drivers here and there is a real concern due to much our Medicaid reimbursement comes from our licensed providers. Will continue with temporary rules; how long, it is unclear but will continue to be involved and will submit to gain the maximum reimbursement we can.

iii. Director of Technology's Report

Mr. Kline provided an overview of his report which included organizing equipment for recycling, obtaining passwords, account names, renewals for software that was overdue. Inventory was not complete and work was done to improve the process. There are bar code labels on almost everything; this will be complete next week. IVisions (financial software) is not something that he has had experience administering; normally there is training but this didn't happen and new accounts needed to be created and changes needed to be made. He attended 4 days of PowerSchool University in Boston. The training was more on the advanced side and doesn't include the day to day types of things. The server at the business office failed. Once he was able to "get in" he moved through the process of replacing an obsolete machine and software; also came up with a redundant solution which one backs up the other plus there is off site backup as well. Fortunately, no data was lost. The 2 servers purchased are refurbished. He notes seeing more and more servers going away; most schools won't even have them. In the past software was installed and now most is web based. Mobile device management system was added for iPads which allows for software installs to be done remotely. He voiced appreciation for the help of Mr. Andrew Stevens, (desk top support) getting the devices ready and helping in general. He had recommended purchasing 9th grade Chromebooks and thought he would also be able to replace some teacher laptops that are in need of replacement as well but this is not the case currently with the budget freeze. An external scan of the network was completed 1 ½ weeks ago as part of the technology audit; no results to date and interviews were completed. Data was collected and an internal scan is yet to be done; the audit is progressing. He confirmed the Chromebooks are about 4 years old and the replacement cycle is normally 3-4 years. He confirmed the teacher laptops are capable of doing what is needed for curriculum but are pretty old and slow. As far as a priority for replacement he believes the student Chromebooks should take priority over the teacher laptops. A question was raised if there is anything that is inhibiting instruction and is there anything we may need to look at the capital reserve technology fund for. Superintendent will look into this. Mr. Kline reports the cost for 50 Chromebooks (Acer similar to what they have now) with a 3-year warranty and harder shell case is approximately \$15,750. Superintendent reports the technology budget is frozen at this time and teachers can implement the curriculum. The replacement cycle is something we need to consider but are holding "status quo" at this time. Ms. LeBlanc questioned how much was in the tech capital reserve. This information is not available tonight; \$18,000 was taken for the technology audit previously.

b. Letters/Information

i. Letter to Chief Olesen-SRO

Superintendent provided a copy of the letter to Chief Olesen which describes the possibilities. We will need to see if the town is willing and interested in a 260-day annual working calendar with about 70% of the time with the school district. We would have to negotiate the split and the key things is the SRO is not an employee of the school district but of the police department. The town of Wilton, if agreed to, would hire a new officer and contract them out to us for a percentage of salary and benefits. A letter of agreement would be needed and things of that nature. He is glad the town is willing to look at this.

V. 7:00PM JOINT BOARD & BUDGET COMMITTEE SESSION

Present: *Bill Ryan, Jennifer Bernet, Dennis Golding, Lisa Post, Kevin Boette, Jeff Jones, Adam Lavallee, Leslie Browne (7:00pm), and Christine Tiedemann (7:00pm)*

The meeting was called to order at 6:59pm by Bill Ryan, Vice Chairman.

- **FY2019-20 Budget Review**

The order was changed and started with the review of FY 2019-20.

Ms. Baker provided a PowerPoint presentation which can be found with the minutes. She notes last year was a challenging year for this district. When she closed out FY19 and changed focus to FY20 she saw a shortfall and thought it was payroll encumbrances in the system; re-ran those and it was not. She has built a spread sheet of every district employee and benefits attached to that employee; cross referenced it with a paper contract and still saw a shortfall in salaries and benefits for this year. She went through the PowerPoint slide by slide including historical data noting the school budget is made up of 3 funds, grants, food service and the general fund. Slide 3 shows a decrease for FY19 which she believes is an anomaly. FY17 starts off ok (slide 4), spent \$5,000 more than budgeted but was offset with benefits. Slide 5 shows FY18 salaries and benefits; budget increased \$32,941 and increased \$34,385 over actual prior year expenditures for salaries; projected increases (FY18) were \$70,228. This was 1st year of 3-year teacher contract and NHRS rates increased significantly. Slide 6 looks at FY18 budget to actual and shows the spirit of the teacher contract; salaries offset by benefits and budget. Slide 7 is where things start to go awry; salary and benefits budget increased \$155,175 between FY18 and FY19; she does not believe this was accurate budgeting. The budget increased \$20,347 over actual prior year expenditures for salaries and FY19 projected increases were \$160,745. Slide 8 shows FY19 budget vs. actual with \$210,309 overspent in salaries and benefits. The error was carried forward in FY20 and now in year 3 of teachers' contract and support staff contract; there is an issue. Slide 9 compares budget FY19 to FY20 and indicates in salary and benefits the budget increased \$191,855. The budget decreased \$5,746 over actual prior year expenditures and FY20 projected increase was \$191,855. NHRS rates increased. Slide 10 shows a shortfall of \$305,663 and in her opinion it is a dynamic number subject to change. There are 5 open positions and this doesn't include any supplemental pays and she is not sure of curriculum work etc. This is not a conservative number and will only go up from here in terms of shortfall. She looked at other remaining areas of the budget to cover the shortfall and is coming up with concerns. She reviewed the remainder of the slides. In effect we have been spending down our fund balance and special education capital reserve. The district is now in a place for no options for overspending the budget. This is a known shortfall in salary and benefits category of \$306,000. It appears the remainder of the budget may be insufficient as well and the special education capital reserve is down to \$46,000. There is no unassigned fund balance available to absorb over-expenditures. Recommendations are to formally freeze the budget, notify all of the issue and consult a lawyer (resounding opinion of NH Association of School Business Officials NHASBO). There was discussion at NHASBO meeting that another district went through something similar in regard to transportation and they proposed an additional warrant article to obtain deficit appropriations. Looking forward to FY21; need to create a realistic budget based on actual expenditures that has sufficient contingencies built in, pursue RSA 198:4b which allows the district to retain 2.5% of current year's net assessment for emergency expenditures, develop process to monitor budget, the School Board could say no budget transfers for a year and if Ms. Baker sees any negatives she can report this by a certain threshold and this would flush out any errors or spending that occurred after the budget was voted and build capital reserve funds back up. She has asked the department heads when coming up with their budgets to look at actual spending for the last few years and nothing extra to see what that number looks like and start a side list of any extras that can be added later if approved. A question was raised if Ms. Baker can tell what went wrong and why the numbers were so skewed that they were inaccurate. Ms. Baker replies all she can think of is that FY18 was an anomaly because teachers got raises but everyone was also switching to consumer driven health plan and the savings and benefits offset those increases and its possible in FY19 there were inaccurate salary figures that were used and not actual contractual amounts. She was asked, "and that continued from year to year". She responded yes. There was much discussion regarding the deficit topic which included many questioning how this happened given that the budget is gone over in detail for several months, many had looked at it including both the School Board and Budget Committee and did not see numbers like this. It was noted there was back and forth last year about cutting money out but were cutting on things that were in addition to such as books. A question was raised how did the spread sheet and numbers get to the Budget Committee and how did this massive drop happen. A question was raised regarding why this was not picked up on during the audit. Superintendent confirmed the numbers that were presented to the School Board and Budget Committee came from the Business Administrator. Concern was raised that accounting is an exact science and it should have come out. Ms. Baker responded that it did, you see the unassigned fund balance and that would be revealed in an audit. A discussion was had regarding having additional oversight to ensure this doesn't happen again. A suggestion was made to have the Budget Committee go through the numbers monthly. A question was raised if consideration has been given to outsource the billing and payroll as many companies don't pay their own bills anymore. Discussion was had regarding moving forward and being able to come up with a good budget and the need for real numbers. It was suggested to look at SPED tuition. A question was raised if there was a known problem (or employee) that was not followed through on or taken care of and got wrong numbers. A request was made to see the budget as it was presented to the voters with those numbers, where we started and where we are at; how did we get from point A to point B. It was noted it was not just bad numbers that other things happened especially the fund balance that the Board took action on; there needs to be an accounting and people need to know

why it happened. A question was raised how much was spent on SPED capital reserve this year. Ms. Baker confirmed none this year; expense was from FY19 and there is \$46,000 left in the account. Superintendent confirmed items that were not budgeted in FY19 that should have been: kindergarten screenings (\$1,500), summer custodial (\$10,000), and an aba therapist. Mr. Pratt reported SPED is in good shape; it's a moving target (if one student moves in/has an IEP generated from another school district...). We try to plan as best as we can and sometime can bring a student back to offset costs but it is challenging every week. He confirmed there are para-educator openings currently and Superintendent confirmed 3 positions are included in the \$306,000 accounting but not the others. All positions are in SPED (4) except one. A request was made to research when we had 1st year of the WLCTA contract and how the savings of healthcare offset salary lines and was there some issue with that being carried forward. Ms. Baker reports on slide 6 of the PowerPoint –actuals spent in FY18; we overspent salary and underspent benefits. She questions if the actual salaries were carried over properly into the FY19 budget. A comment was made talking about the FY20-21 budget process seems a waste of time and it is questioned when will they see everything else. Superintendent responds that the process is moving forward and Ms. Baker has a spread sheet and lists and we are willing to provide it with benefits, positions and salary as contracted. As we move forward (FY20-21 budgeting) teacher salaries will remain flat and interest would be obtained through the CBA; para-educators would get a 2.5% increase. Ms. Baker confirms the whole budget will have FY18, FY19 and FY20 and its tied out to an audit. A concern was raised that they looked at these prior and has anything been changed, what is different. Superintendent clarifies the actual numbers are real when you look at FY19 but if you look at (for example) ESY, \$12,000 that was budgeted was not accurate; it was the projection in the budget of \$12,000 that was not accurate. We overspent ESY by \$21,000, we know that and will let those numbers drive as we move forward. It is a projection because we don't know that those are the people who will be there; if staff leaves they could be replaced with higher or lower associated costs. Superintendent confirms he did request for summer custodial costs to be in the budget he is unclear why it was not put in. He is working on a spread sheet at the request of a board member that will delineate from last year's budget to what we will predict is the necessary dollars; he will share that after it is reviewed by administration. Discussion was had regarding options at this point. Superintendent reports one option is to call a special town meeting. Discussion was had that this shouldn't wait. Superintendent notes as we get through the rest of the analysis of the budget and have an accurate number collectively; everyone will have that number and the Board will make a decision in consultation with the Budget Committee. a concern was raised that the first meeting after the Board decided to eliminate \$82,000 from the budget but really only eliminated \$9,000 from expenses as places were cut that were known or told would have savings; this should be looked at. Another area suggested to look at is the school psychologist. Ms. Baker suggests not allowing transfers and have her report accounts that are over which would flush it out and become transparent and make both she and the Superintendent accountable. She also suggests a lawyer be consulted. Superintendent confirmed if we cut or freeze expected services or promises that are not delivered we are opening ourselves up to being sued. Superintendent confirmed that as far as he was able to look back, since he has been here, to the best of his knowledge summer custodial expense was not in the budget; there is a line for substitute custodial but the summer expense was not in there. Mr. Ryan disagrees that it was not budgeted prior. Discussion was had regarding fixing the problem going forward, something in the process broke down, an explanation is needed for FY18 and FY19. It was suggested to not wait to call a special meeting and this should be separate from next year's budget and should be upfront about it. A question was raised is there something we can do with what we have left. Superintendent responds yes, we can freeze the budget and not do expenditures except safety related or required by contract. The process right now is the principals or department heads look at every piece, give to the Superintendent and he determines if its required by law, for safety or SPED or contractually obligated. Ms. Bernet spoke of some good news regarding the state budget and the legislature has come to a decision and it will be voted on tomorrow. If approved the towns will see an increase total over biennium. It would start this FY. She spoke of the Medicaid situation and read information that was provided by Kermit Williams. One of the Medicaid changes is limiting who can order or refer for services and excludes school psychologists and school counselors from providing billable services. Superintendent notes, Mr. Pratt has indicated we would anticipate a reduction of \$20,000 and will put in a proposed \$25,000 compared to the \$60,000 we budgeted. Ms. Baker will reach out to department heads to make sure they have fully encumbered funds for the rest of the year; it becomes a district wide push to get it all properly covered. Superintendent confirms it will be a priority for us to get that information for the next meeting and contact a lawyer to be sure we are proceeding appropriately. He confirms the dollars budgeted for legal fees will be even further behind. A discussion was had regarding the need to consider the students and things such as the score board lights that are out need to be serviced and to ensure they have the same experiences as all other students. A concern was raised regarding how department heads purchase things and if they get monthly reports. The process was discussed and it was confirmed they have access to reports. Mr. Lavallee requested to have electronic copies of every purchase order. A request was made to move on to the rest of the meeting as everyone has had a chance to speak.

227 **i. FY2020-2021 Overview**

228 Superintendent provided an overview and reports there is an addition of a 2nd grade teacher, a modification of an
229 existing position to have an ABA teacher, (not therapist) to help with the autism program. We are projecting 5%
230 increase in health and will not have actual numbers until November which could be higher or lower. Projecting 3%
231 increase in dental as a place holder. Supply accounts will have a 2% increase across the board unless there is a
232 specific reason and the department heads or principals need to explain why. There is the SRO piece, one facilities
233 piece for a pulley system in the gym (create a multi-year plan for replacement). Ms. Baker provided a PowerPoint
234 presentation (can be found with the minutes) on enrollment and staffing. Enrollment includes pre-k and kindergarten
235 (totals-FY17 575, FY 18 538, FY19 553, FY20 current 565). Staffing slide show since FY17 the district is up 4 staff
236 members (FY17 134, FY18 134, FY19 136, FY20 138.5 includes 5 vacancies to be filled). She reviews cost per
237 pupil (FY15 \$17,929, FY16 \$18,680, FY17 \$18,247, FY18 \$20,275) which does not include the cost of
238 transportation, SPED tuition or debt cost. Discussion was had regarding cost per pupil and staffing. A suggestion was
239 made to include a slide that shows the cost per pupil with all expenditures included even though the DOE does not
240 calculate it this way. Superintendent notes the cost per pupil increased when we started the RISE program. It was
241 noted the RISE program saves in out of district costs which would be much more. Ms. Baker notes the overall
242 conclusion is increasing staff is not a good thing when you have declining enrollment; most of the increases are from
243 SPED and likely required. It was noted that it would be nice to see RISE student enrollment; a concern was raised
244 regarding attracting the most expensive students to the district. Superintendent confirms other towns in our areas
245 have similar programs such as Milford, Mascenic, and Jaffrey, Rindge. A suggestion was made to perhaps put the
246 pulley system on the CIP. Responding to a question it was clarified the CIP is not a capital reserve account, it is a
247 capital improvement plan with projected expenses. Discussion was had regarding the need for a 2nd grade teacher.
248 Discussion was had regarding in March what will we be asking for. Superintendent clarifies that is unknown until the
249 process is completed. He confirms at this time there are no known retirements. A request was made to know the
250 items that were carried over from last year's requests. Ms. Baker was thanked for her efforts and it was agreed
251 finding this out now is far preferable than in February. The next joint meeting is October 8; agenda items will be
252 salary, benefits, SAU and transportation. There will be a FY19-20 discussion as well.

253 **VI. PUBIC COMMENTS**

254 Chairman Ballou reminded the group there is 15 minutes for public comment and to keep comments to 3 minutes.
255 Mr. Charlie Post spoke regarding the deficit and notes he is stunned. He voiced appreciation for Ms. Baker and
256 believes her work is accurate. He notes he has a degree in finance and could not make sense of it, all he can make out
257 is the Superintendent brought inaccurate information and it continued to be faulty. He thinks the School Board owes
258 the town an apology. He notes people were going to be upset at \$205,000 but now you are talking \$500,000; this is
259 almost 10% of the budget. He notes when this hits the press; it is embarrassing for you, the towns of Wilton and
260 Lyndeborough and you put teachers and students at risk. This is really, really bad. He notes, I think the Budget
261 Committee needs more power; the Superintendent refused to meet with them for the last couple of years. He adds
262 had the Superintendent come they may have got more questions, instead to come here controlled by the School
263 Board, I think you overreached and its time you give the Budget Committee the respect it deserves.

264
265 Ms. Brianne Lavalley thanked Ms. Baker, as a member of the public we asked for real numbers and as we know now,
266 the ones we were getting were wrong. As a member of the public she is disgusted and fearful for the children. She is
267 fearing that what happened in Milford with a mass exodus, and is not the only one in the community who wants to
268 know who is responsible because she is "done". She notes if services are not provided for her child, there will be
269 legal action. "Action needs to be taken and needs to be taken now!" Regarding enrollment, she requests it all be
270 broken down; we need to equal out on both sides, if its going down in HS and not elementary we should look to
271 make those adjustments as well.

272
273 *Chair Browne recessed the Budget Committee to reconvene in the cafeteria at 8:38pm.*

274
275 **VII. 5th GRADBUDE DISCUSSION**

276 Superintendent provided a document showing elementary enrollment numbers noting as of tomorrow the 2nd grade
277 would have 38. Grades 6-11 are between 40-45 with the senior class having 29. He reviewed the district policy
278 which strives to have no more than 25 per class; grade 5 has 2 sections of 26. In speaking with Principal LaRoche, he
279 doesn't feel at 6-8 weeks in; disrupting the classes is appropriate. He notes regarding a public comment earlier in the
280 evening, that the ABA's are not assigned to teach other students but socialization is a piece of it and an important
281 part of the IEP. The staff person would have some contact with other students and be able to help. An ABA/RBT or a
282 para-educator is not a certified teacher and not to give instruction to students but he wanted it known that there is
283 another person in the room. He reviewed options for the 5th grade classes and is working with Ms. Loiselle, Media

Generalist to see if she can assist with reading and writing; she is not certified in math and could work as an assistant to the classroom teacher. There is always the Board's option to hire another teacher at a cost of approximately \$60,000-\$70,000 but that does not seem prudent at this time. It was noted we have not had good experience hiring late and wondered if there has been thought given to having a MS teacher that perhaps could teach math. Superintendent is looking at a HS person and the certification would be "pretty much Ok" and if there were 5-6 accelerated students it may be a good option. He is exploring options to support the program. Superintendent confirms regarding when we know the number of students in the 5th grade; he provided the numbers to the Board as he got them and doesn't know who is showing up and not showing up but knows the first day of school. Discussion was had regarding the policy indicating a recommended number and should class size be explored. It was noted that the Principal should keep an eye on it. There was no Board action on this.

VIII. FY2019-2020 BUDGET REVIEW

See above joint session.

IX. CONSENT AGENDA

There was no consent agenda to report.

X. ACTION ITEMS

a. Approve Minutes of Previous Meeting

A MOTION was made by Mr. Vanderhoof and SECONDED by Ms. Lemire to approve the minutes of September 24, 2019 as amended.

Voting: all aye; motion carried unanimously.

b. Attorney Decision

Superintendent questioned if the Board had direction for him in regard to the attorney information he had provided. There was discussion regarding putting this off to the next meeting although Mr. Vanderhoof noted he would like to make a change. A request was made to the Superintendent to provide a list of the attorneys at Soule, Leslie, Kidder. Superintendent reports each firm has individuals who are more attuned to special education or budget; each firm has people who have levels of proficiency in various areas. Ms. Baker notes NHASBO recommends Gordon Graham to handle deficit related matters (firm of Soule, Leslie, Kidder). Superintendent notes this is the firm we have been using. A question was raised if the Board does not take action would the Superintendent be contacting attorney Graham; Superintendent confirms we would.

*A MOTION was made by Mr. Vanderhoof and SECONDED by Mr. LoVerme to table this (attorney decision). **

Discussion was had if it would be wise to use this attorney (Graham) and then possibly switch later. Superintendent confirms we have used multiple firms and there is no retainer fee or contract. We have used Soule, Leslie, Kidder and Drummond Woodsum (for SPED). A question was raised if other firms have retainer fee's or contracts. Superintendent responds, not to the best of my knowledge.

**Voting: six ayes; two nays from Mr. Ballou and Ms. Lemire, motion carried.*

c. Policies-2nd Readings

i. JICJ-Unauthorized Communication Devices

Superintendent reviewed changes to this policy. This is the 2nd reading.

A MOTION was made by Ms. Lemire and SECONDED by Mr. LoVerme to accept policy JICJ-Unauthorized Communication Devices.

Voting: all aye; motion carried unanimously.

Superintendent confirms protocols will be available for the next meeting.

ii. BEDH-Public Participation at Board Meetings

Superintendent reviewed the changes to this policy. This is the 2nd reading. Discussion was had regarding combining 1 and 2. A suggestion was made to strike the "other than the Superintendent"; this doesn't change it but makes it

more clear. Superintendent to make amendments and send it out to everyone to be sure we have the changes correct. No action was taken; policy will return for a 3rd reading.

iii. BDE-Committees and Delegates

Superintendent reviewed the changes. It was suggested to add “not to exceed the number for a Board quorum” to the 2nd page, last bullet and to add the Negotiations Committee charge. The questions at the bottom of the policy can be removed and this policy will return for a 3rd reading.

iv. BDB-Board Officers

Superintendent reviewed the changes; this is the 2nd reading. Discussion was had regarding rethinking this and if it would be more appropriate going to Strategic Planning or Policy Committee. Discussion was had if there was a vote to have a group email for the School Board or not and why it was brought up originally. Mr. Vanderhoof is not in favor of one individual having the authority to respond. It was noted a number of other school boards follow this practice. All members have individual email addresses posted on the website for anyone to email them. A question was raised if having this would create additional “traffic” for members on items they will see anyway.

Superintendent reminded the group that the identified person responding to one of the group emails would be responding not to give an opinion and only to let the person know it was received and would be part of correspondence in the next agenda. He believes there was an issue with a timely response when this originally came up. The Board can script the response if they wish. It was also noted it was to inform the person it would be sent to the appropriate person to handle the matter such as teacher, principal, superintendent etc. It was noted if all emails are printed out it may be a lot of paper.

*A MOTION was made by Mr. LoVerme and SECONDED by Ms. Cloutier-Cabral to send policy BDB-Board Officers back to the Policy Committee. **

Discussion was had if Board correspondence is the right place on the agenda for the emails and if it should say next agenda (timing). Mr. LoVerme noted he would like an acknowledgement for the person that the email was received and that it will be brought to the Board.

**Voting: seven ayes; one nay from Mr. Vanderhoof motion carried.*

XI. COMMITTEE REPORTS

i. Facilities

Mr. Legere is Chair of the Facilities Committee. He reports the committee went through items on the CIP, there is a sink hole in WLC parking lot that needs to be addressed, ceiling tiles have been taken care of but there was discussion about having a system to replace the tiles on the CIP. Superintendent added a future agenda item will be the size of the LCS nurse’s office as she has a concern. Ms. Lemire added that LED lighting for WLC was discussed. A question was raised if the Facilities Committee has a check list of items that needs to be done such as preventative maintenance etc. They do not however Ms. Baker or the Facilities Director may have. Superintendent will look at the Facilities Manual Mr. Button put together and in coordination with the Facilities Director we can bring something back to you to show the preventative maintenance pieces have been completed and become part of the annual process.

ii. Strategic Planning

Ms. Lemire reported items were prioritized last meeting. First are SRO and televising board meetings as they have a financial impact. The committee is hoping to meet with Chief Olesen at the next meeting and to obtain a better feel and get information from Ms. Edmunds on referrals and types of issues that may require an SRO. The committee is reaching out to Mr. Clark to compile the data he has gathered regarding televising the Board meetings. She will email him directly.

Mr. Vanderhoof noted moving forward the Budget Committee will meet prior to the joint sessions so that he can attend. He requests no votes be taken until he is present.

iii. Negotiations

This will be addressed in non-public session.

XII. RESIGNATIONS / APPOINTMENTS / LEAVES

There were none to report.

XIII. BOARD BUDGET DISCUSSION

Chairman Ballou commented he is glad there was a robust discussion and is thankful the agenda was adjusted.

Mr. Legere voiced appreciate for Ms. Baker's effort and knows this is not what she anticipated when she took this position. He notes some of the discussion may come off that she is the target but that is not the case.

Mr. Vanderhoof spoke regarding the deficit information and questioned Ms. Baker as to what was the one thing that made her stop and say this didn't look right and I have to look into it. Ms. Baker responded when she finished FY19 and went into IVisions and saw a bunch of accounts over budget; you don't want to see that and most are salary and benefits.

Ms. LeBlanc spoke regarding the deficit and notes as painful as this all is to have it revealed and not know what the cause of it is, we will probably come out of it stronger if there were mistakes on our part. I think we will be a better Board and will have this situation clarified.

Ms. Cloutier-Cabral spoke regarding Ms. Baker commented that the work she has done was instilling some confidence in allowing us to present these numbers and hopefully preventing us from making mistakes in the future.

XIV. PUBLIC COMMENTS

Chairman Ballou reviewed the public comment section of the agenda and reminded the public that comments should be kept to 3 minutes.

Chair Leslie Browne informed the Board that the Budget Committee unanimously agreed that the School Board should hire a forensic accountant to start looking into this and not waiting any amount of time; it is not fair to tax payers and they need to have this information as soon as possible. It is not easy to stand in front of the public and not feel like we know what happened. They are hoping the Board will look into this.

Ms. Brianne Lavallee spoke in regard to the 5th grade class and is appreciative for the suggestion from Ms. Lemire and knows there will not be any action on it. She is hoping when the Superintendent does his update at the next meeting she would like to hear what he decided on and hopes he speaks to the teachers to find out what they need.

Ms. Jo Anne Dufour commented that she knows the Board is talking about striving for a particular number and questioned is they consider the needs of the students in those grades as there could be higher needs in certain grades. She was asked to clarify if she meant the number of students with specific needs or the grade level in general; the emotional needs based on the grade. Ms. Dufour replies both.

XV. SCHOOL BOARD MEMBER COMMENTS

Ms. Cloutier-Cabral commented that this was an informative meeting with a lot to think about and work to do. She voiced appreciation for everyone and is looking forward to the meetings to work on this.

Ms. Lemire questioned when we will student testing scores be available. Superintendent responds the next meeting and he confirmed Principal Bagley will be back to talk about the MS the second week of Oct.

Mr. Clark thanked members for being frank and although it is unpleasant he feels energized to hear everyone and wants to do good things for the district.

Chairman Ballou commented that he thinks everyone understands the situation is willing to look back and see where the problem occurred. A lot of people had eyes on this and thinks there will be substantial changes on how we build budgets and relationships between boards.

Mr. LoVerme commented this has been unpleasant; has known for a while and it is tearing him apart. It is embarrassing.

Mr. Legere had questions regarding a forensic accountant; is it an audit and does Ms. Baker have any recommendations. Superintendent responded we will bring that to you next meeting. Ms. Baker responded we can reach out to our auditors; they are a very good firm. She noted tonight was her attempt at that role; she needed to look back to see the fluctuations in the accounts. Mr. Legere believes it is a good idea to bring in an outside

“something”. Superintendent responds I think we need to figure out what that means and agrees timeliness is a good thing, we need to make sure they know what the Board is looking for.

Mr. Clark questioned if there should be another meeting scheduled. Superintendent responded it will take some time and won’t come up with an answer tomorrow, it will take a few days at least. The idea is to have it with the board packet. He confirmed they can reach out to Attorney Graham and NHASBO. Ms. Baker will inform the audit firm of the situation.

Ms. LeBlanc commented the bottom line is for everyone’s satisfaction we need to find out what brought it on so we don’t repeat it in the future. If we don’t know what went wrong, we can’t correct it.

Mr. Vanderhoof commented he has spent a ton of time with this and he reports he is fine with a forensic accountant depending the cost. Budget is one thing but accounting is something else. We met on December 11 to discuss salary and benefits. Whatever the information you had at that time; you can’t tell me what teacher x salary was, it just seems simple. To have to expend money to get that answer he finds absurd. There is something odd here to get that number; you are looking at a half a million dollars. He doesn’t understand why it is such a hard calculation to get; these are past numbers; we are not trying to project numbers out. Superintendent responds, I can do part of this work; I know there are factors that exist that call my abilities into questions as well. He has the information on a spread sheet and can cross reference it with budget numbers but doesn’t know that will satisfy the need of the Budget Committee. Mr. Vanderhoof noted you are not looking at what the staff was, you are looking at what the staff is now. There are holes in the reasons behind it, the reasons are not clear; this is what it was, this is what you said it was budgeted. It doesn’t seem hard to obtain that. If we are going to ask the public for half a million dollars we need to have that information available.

XVI. NON-PUBLIC SESSION RSA 91-A: 3 II (A) (C)

A MOTION was made by Mr. LoVerme and SECONDED by Ms. Lemire to enter Non-Public Session to discuss negotiation matters RSA 91-A: 3 II (A) (C) at 9:49pm.

Voting: all aye via roll call vote; motion carried unanimously.

RETURN TO PUBLIC SESSION

The Board entered public session at 10:48pm.

A MOTION was made to seal the non-public session minutes by Mr. LoVerme and SECONDED by Ms. Cloutier-Cabral.

Voting: all aye; motion carried unanimously.

XVII. ADJOURNMENT

A MOTION was made by Mr. LoVerme and SECONDED by Ms. Cloutier-Cabral to adjourn the Board meeting at 10:48pm.

Voting: all aye; motion carried unanimously.

*Respectfully submitted,
Kristina Fowler*

Budget Deficit Analysis

September 24, 2019

Historical Look at Budget

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
Gen Fund	\$ 11,765,239.00	\$ 12,031,972.00	\$ 11,995,353.00	\$ 12,193,232.00
Food Service	\$ 219,600.00	\$ 219,600.00	\$ 215,000.00	\$ 230,000.00
Grants	\$ 297,097.00	\$ 299,923.00	\$ 258,652.00	\$ 256,442.00
<u>Cap Reserve</u>	<u>\$ -</u>	<u>\$ 55,000.00</u>	<u>\$ 60,000.00</u>	<u>\$ 60,000.00</u>
Total Budget	\$ 12,281,936.00	\$ 12,606,495.00	\$ 12,529,005.00	\$ 12,739,674.00

Historical Look at General Fund Budget

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
Gen Fund	\$ 11,765,239.00	\$ 12,031,972.00	\$ 11,995,353.00	\$ 12,193,232.00
Increase (Decrease)		\$ 266,733.00	\$ (36,619.00)	\$ 197,879.00
Teacher CBA - Projected		\$ 36,891	\$ 120,000.00	\$ 140,000.00
Para CBA - Projected			\$ 6,575.00	\$ 16,523.00
<u>Non-CBA Salary Increases</u>		\$ 33,337	<u>\$ 34,170.00</u>	<u>\$ 35,332.00</u>
Total Salary Increases - Proj		\$ 70,228	\$ 160,745.00	\$ 191,855.00

Salaries & Benefits – Budget vs Actual – FY17

	FY17		
	Budget	Actual	Variance
Salaries	\$ 5,592,424.00	\$ 5,597,903.00	\$ (5,479.00)
<u>Benefits</u>	<u>\$ 2,789,868.00</u>	<u>\$ 2,704,990.00</u>	<u>\$ 84,878.00</u>
Total	\$ 8,382,292.00	\$ 8,302,893.00	\$ 79,399.00

Salaries and Benefits Budget FY17 to FY18

	<u>FY17</u>	<u>FY18</u>
Budget - Salaries	\$ 5,592,424.00	\$ 5,632,288.00
<u>Budget - Benefits</u>	<u>\$ 2,789,868.00</u>	<u>\$ 2,782,945.00</u>
Budget - Salaries and Benefits	\$ 8,382,292.00	\$ 8,415,233.00
Increase		\$ 32,941.00

- In the Salary and Benefit categories, the Budget increased \$32,941.
- The Budget increased \$34,385 over actual prior year expenditures for salaries.
- FY18 Projected increases were \$70,228 (\$36,891 for teachers and \$33,337 for non-CBA).
- NHRS Rates for Teachers increased from 15.65% to 17.36%

Salaries & Benefits – Budget vs Actual – FY18

	FY18		
	Budget	Actual	Variance
Salaries	\$ 5,632,288.00	\$ 5,824,124.00	\$ (191,836.00)
<u>Benefits</u>	<u>\$ 2,782,945.00</u>	<u>\$ 2,618,066.00</u>	<u>\$ 164,879.00</u>
Total	\$ 8,415,233.00	\$ 8,442,190.00	\$ (26,957.00)

Salaries and Benefits Budget FY18 to FY19

	<u>FY18</u>	<u>FY19</u>
Budget - Salaries	\$ 5,632,288.00	\$ 5,844,471.00
<u>Budget - Benefits</u>	<u>\$ 2,782,945.00</u>	<u>\$ 2,725,937.00</u>
Budget - Salaries and Benefits	\$ 8,415,233.00	\$ 8,570,408.00
Increase		\$ 155,175.00

Teacher CBA - Projected	\$ 120,000.00
Para CBA - Projected	\$ 6,575.00
<u>Non-CBA Salary Increases</u>	<u>\$ 34,170.00</u>
Total Salary Increases - Proj	\$ 160,745.00

- In the Salary and Benefit categories, the Budget increased \$155,175.
- The Budget increased \$ 20,347 over actual prior year expenditures for salaries.
- FY19 projected increases were \$160,745.

Salaries & Benefits – Budget vs Actual – FY19

	FY19		
	Budget	Actual	Variance
Salaries	\$ 5,844,471.00	\$ 6,024,947.00	\$ (180,476.00)
<u>Benefits</u>	<u>\$ 2,725,937.00</u>	<u>\$ 2,755,770.00</u>	<u>\$ (29,833.00)</u>
Total	\$ 8,570,408.00	\$ 8,780,717.00	\$ (210,309.00)

Salaries and Benefits Budget FY19 to FY20

	<u>FY19</u>	<u>FY20</u>
Budget - Salaries	\$ 5,844,471.00	\$ 6,019,201.00
<u>Budget - Benefits</u>	<u>\$ 2,725,937.00</u>	<u>\$ 2,744,317.00</u>
Budget - Salaries and Benefits	\$ 8,570,408.00	\$ 8,763,518.00
Increase		\$ 193,110.00

Teacher CBA - Projected	\$ 120,000.00	\$ 140,000.00
Para CBA - Projected	\$ 6,575.00	\$ 16,523.00
<u>Non-CBA Salary Increases</u>	<u>\$ 34,170.00</u>	<u>\$ 35,332.00</u>
Total Salary Increases - Proj	\$ 160,745.00	\$ 191,855.00

In the Salary and Benefit categories the Budget increased \$191,855.

The Budget decreased \$5,746 over actual prior year expenditures.

FY20 projected increases were \$191,855.

NHRS Rates for Teachers increased from 17.36% to 17.80%

Salaries & Benefits – Budget vs Projected – FY20

	Budget	Projected	Variance
Salaries & Benefits	\$ 8,711,110.36	\$ 9,016,774.03	\$ (305,663.67)

Other Budget Categories – A Quick Look

<u>SPED TUITION ACS - 560'S</u>	<u>BUDGET</u>	<u>ACTUAL</u>
FY18	\$ 590,000.00	\$ 488,637.00
FT19	\$ 565,512.00	\$ 644,852.00
FY20	\$ 432,496.00	
<u>TECH - PD & TRAVEL - 2800'S,290/581</u>	<u>BUDGET</u>	<u>ACTUAL</u>
FY18	\$ 4,163.20	\$ 345.20
FT19	\$ 3,585.00	\$ 3,373.99
FY20 - YTD	\$ 1,000.00	\$ 3,770.88
<u>LEGAL - 2321, 2332.331</u>	<u>BUDGET</u>	<u>ACTUAL</u>
FY18	\$ 5,100.00	\$ 1,672.50
FT19	\$ 4,500.00	\$ 15,931.70
FY20 - YTD	\$ 4,000.00	\$ 6,697.00
<u>ESY PROGRAM - 1212'S</u>	<u>BUDGET</u>	<u>ACTUAL</u>
FY18	\$ 30,402.00	\$ 26,467.00
FT19	\$ 20,488.00	\$ 27,946.00
FY20 - YTD	\$ 16,250.00	\$ 33,115.00
<u>Substitutes</u>	<u>BUDGET</u>	<u>ACTUAL</u>
FY18	\$ 78,000.00	\$ 126,830.00
FT19	\$ 80,000.00	\$ 137,795.00
FY20	\$ 80,000.00	

What has the Effect Been?

- In effect, we've been increasing Budget by spending down Unassigned Fund Balance and Sped Capital Reserve Account.

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Unassigned Fund Balance	\$ 433,692	\$ 128,036	\$ 6,727
Use of Funds		\$ 305,656	\$ 121,309

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Sped Capital Reserve	\$ 213,704	\$ 215,965	\$ 45,975
Use of Funds		\$ 0	\$ 169,990

Where Are We At?

- There is a known shortfall in salary and benefit category of \$306K. This is a dynamic number and could be higher with other supplemental pays and salary adjustments.
- It appears that the remainder of the budget may be insufficient as well.
- There is no Unassigned Fund Balance available to absorb over-expenditures.
- The Sped Capital reserve account is down to \$46K

Recommendations for FY20

- Formally Freeze FY20 Budget
- Notify: Town of Wilton & Lyndeborough
- Notify: DRA and DOE
- Consult Lawyer
- Review Process for Obtaining Deficit Appropriations
- In-depth analysis of FY20 Budget, department by department

Recommendations for FY21

- Create a realistic FY21 budget based on actual historical expenditures that has sufficient contingencies built in
- Pursue RSA 198:4b, which would allow the District to retain 2.5% of the current year's net assessment for emergency expenditures
- Develop a process to tightly monitor the budget – e.g., no budget transfers, monthly reporting out to School Board on all accounts exceeding budget by \$5K (YTD)
- Build capital reserve funds back up

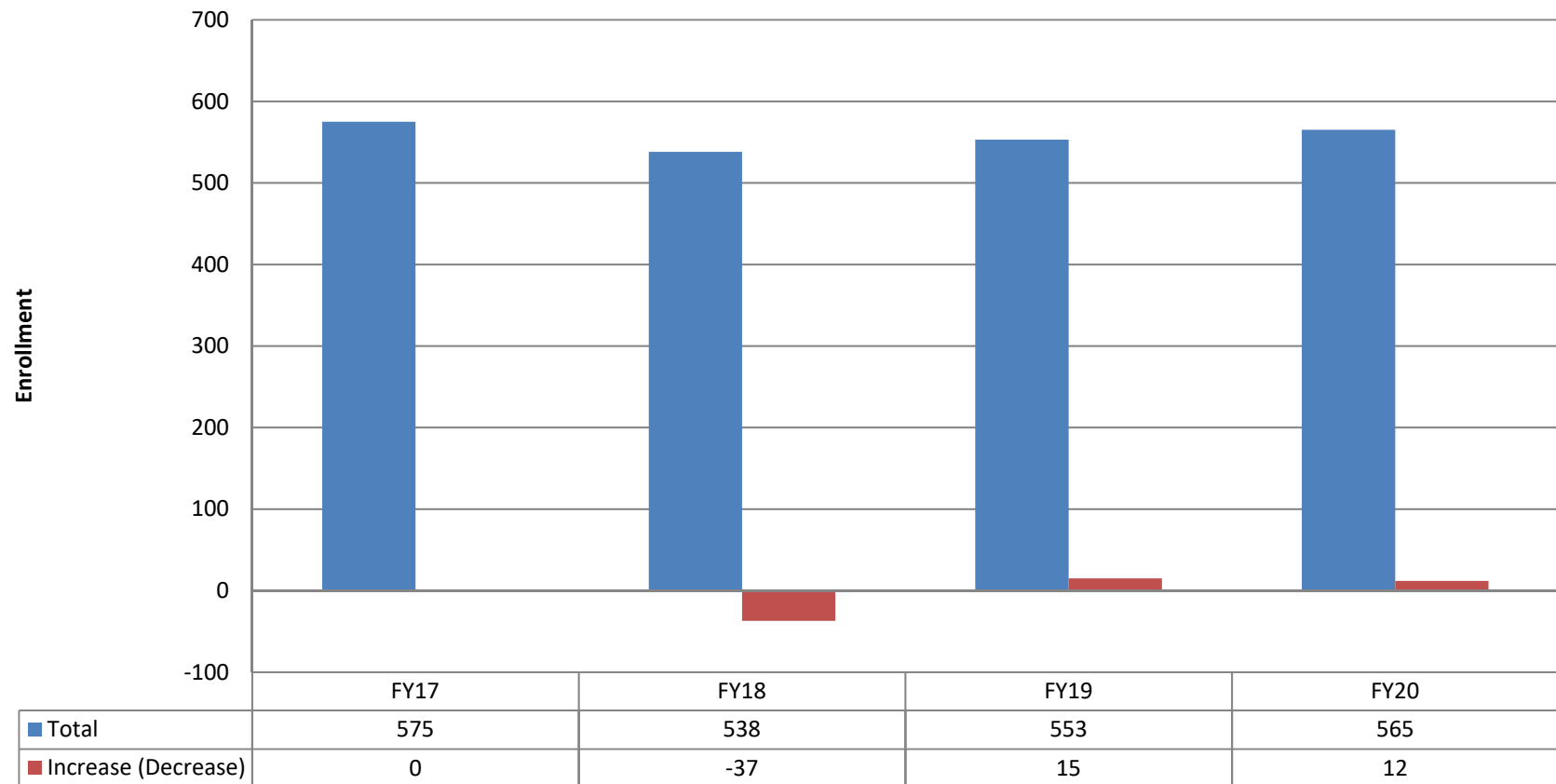
FY21 Budget

Enrollment, Staffing & Cost Per Pupil
Analysis

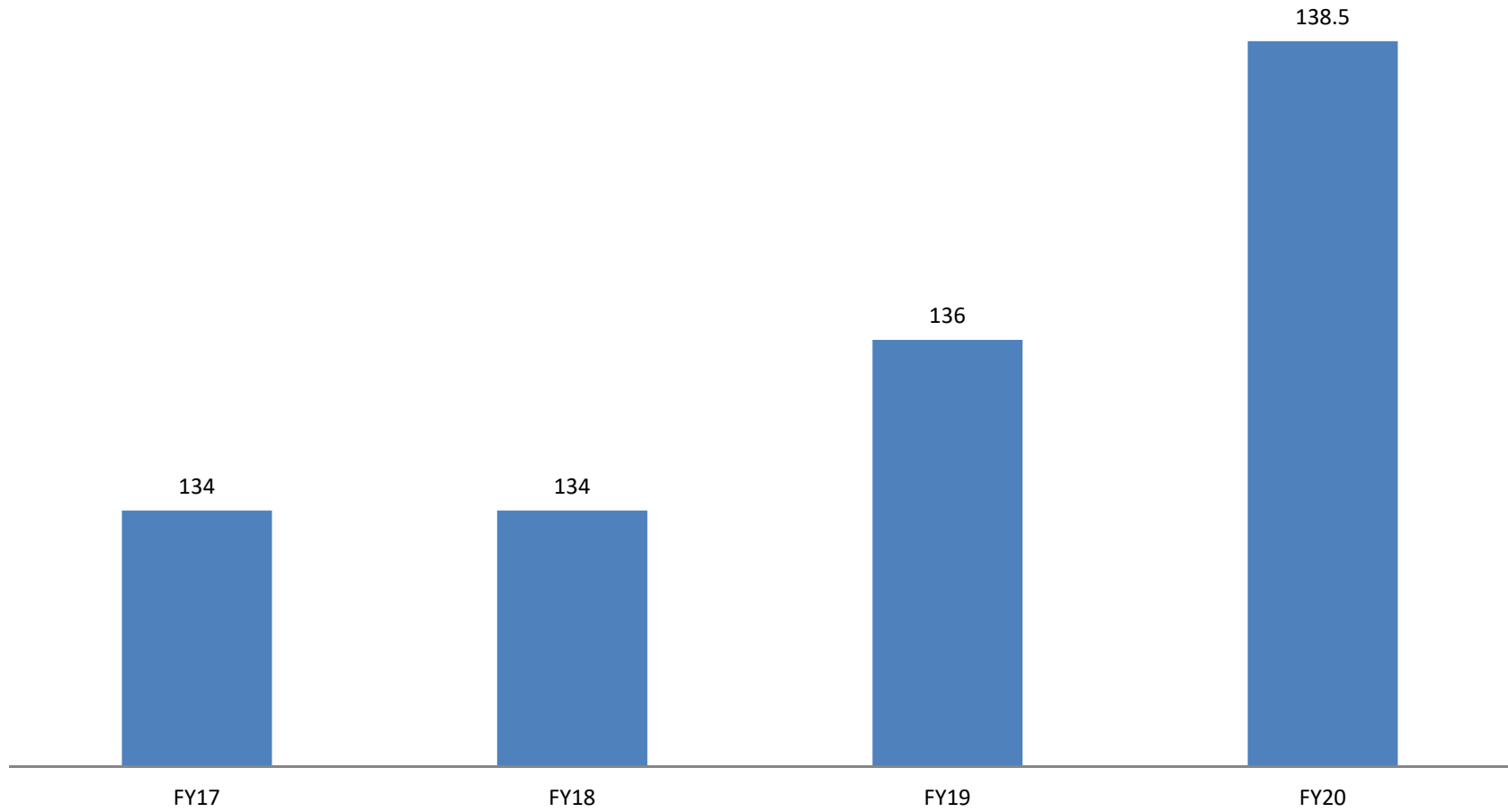
September 24, 2019

District Enrollment

Source: NH DOE 10/1 Enrollment



Total Staff



FY18 to FY19 Staffing

- Addition of 2 staff members between FY18 and FY19:
 - New Position: ABA (S.J.)
 - New Position: ABA (B.P.)
 - New Position: Para (D.W.)
 - 1 Position Elimination: Business Office

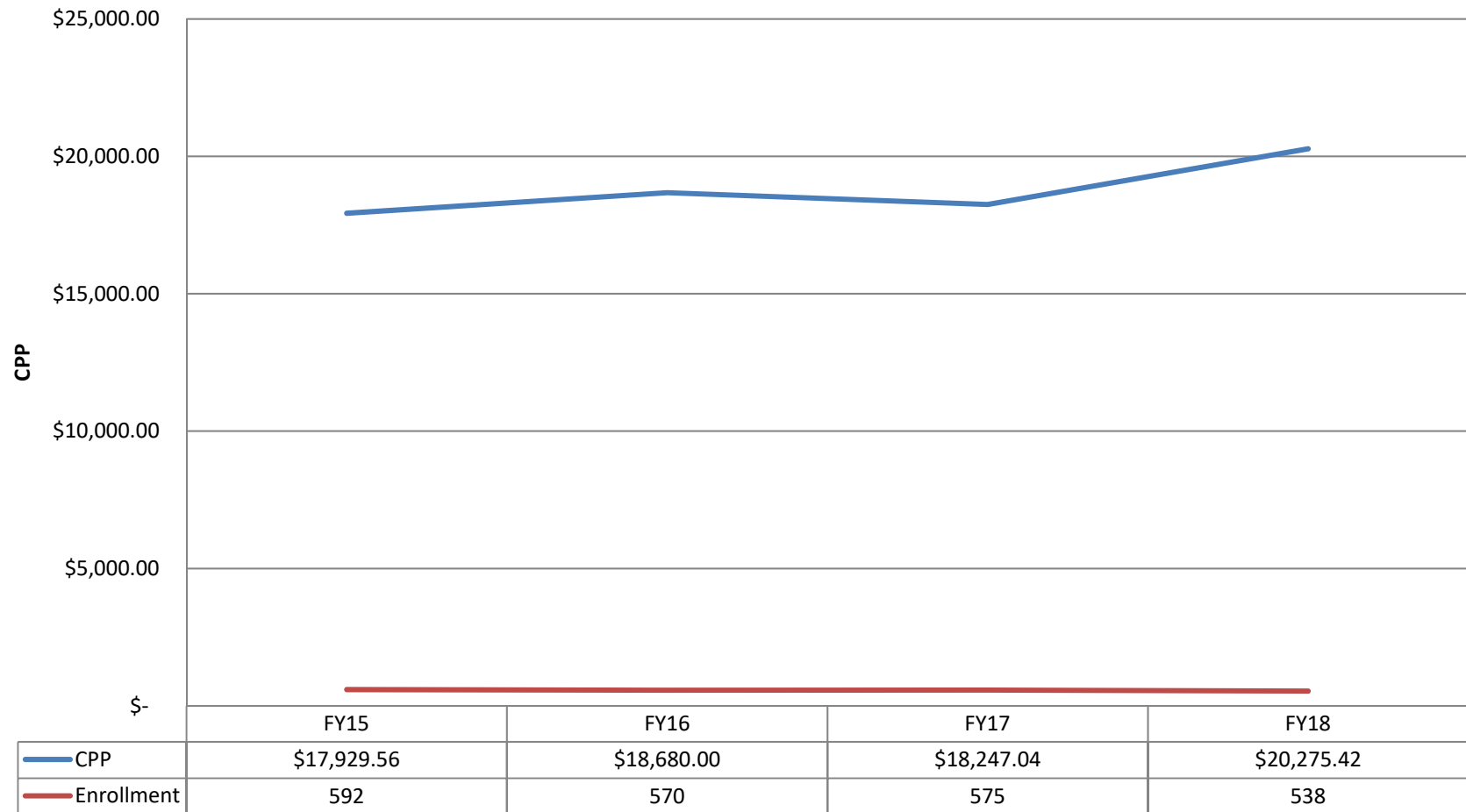
FY19 to FY20 Staffing

- Addition of 2.5 staff members between FY19 and FY20:
 - New Position: Psychologist (previously contracted service) (M.S.)
 - New Position: LPN/LNA (S.H.)
 - New .5 Position: AP Coordinator (K.B.)

FY20 Vacancies – To Be Filled

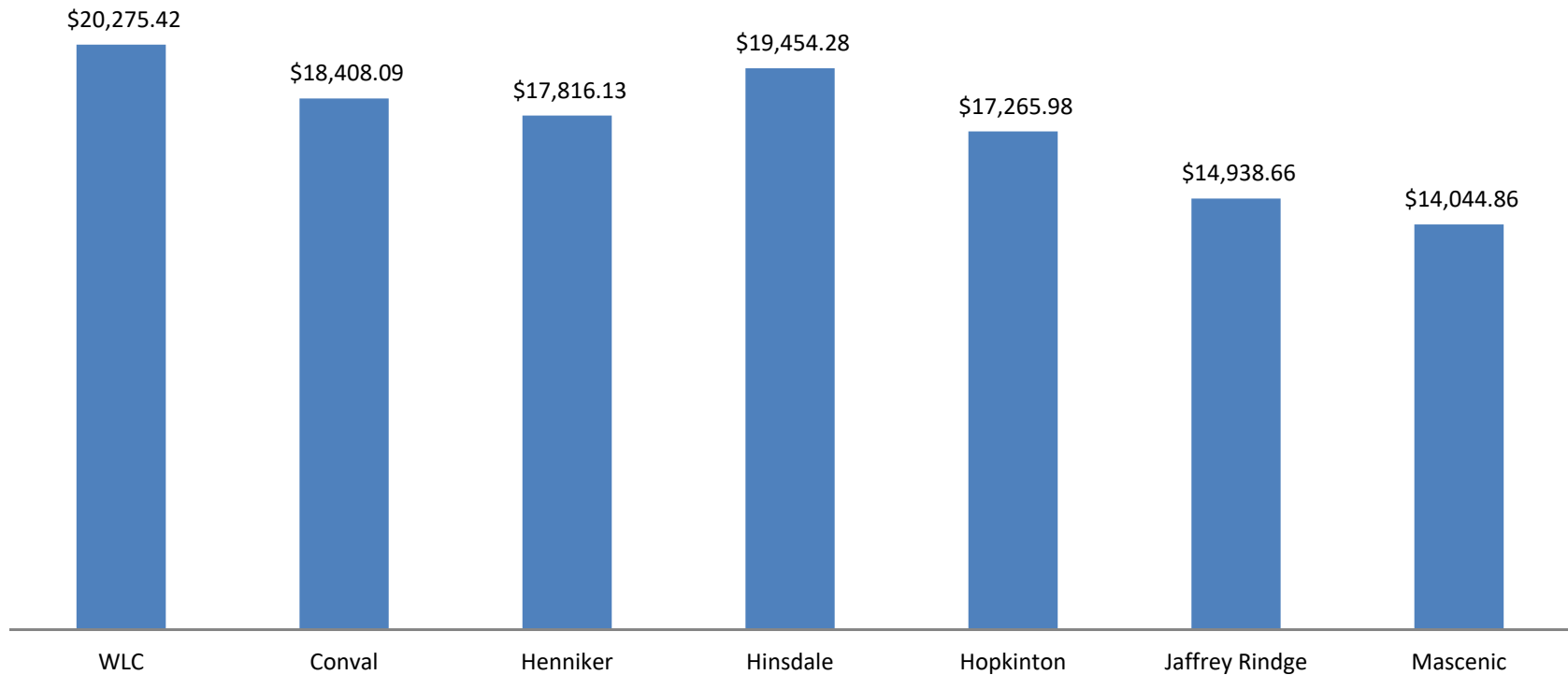
- Para (vacated by C.B.)
- Alt Ed (vacated by L.V.)
- Para (vacated by A.L.)
- 1:1 Para (new student)
- New: Life Skills Para

Cost per Pupil to Enrollment



Cost Per Pupil – Peer Districts

FY18 Cost Per Pupil



WILTON-LYNDEBOROUGH COOPERATIVE
MIDDLE SCHOOL / HIGH SCHOOL
57 SCHOOL ROAD
WILTON, NEW HAMPSHIRE 03086
(603) 654-6123
www.sau63.org/domain10

Brian Bagley, Principal
Sarah Edmunds, Assistant Principal

Amanda J. Kovaliv, School Counseling Coordinator
Ashley Goggin, Middle School Counselor

Date: September 30, 2019

To: Superintendent Lane

From: Brian Bagley

Subject: Cell Phone Protocol:

Cell phones, smart watches, and other similar devices may be used only in designated areas at appropriate times. Designated areas include the cafeteria, in the hallways during passing time, the counseling office, the nurse's office and the main office. On occasion, cellphones and other electronic equipment may be used in the classroom for educational purposes. Students should be sure to get permission before using a phone/device in class.

First offense: Teacher confiscates and returns at the end of class.

Second offense: Students must bring the device to the office. The student may retrieve the phone at the end of the day.

Third offense: Students must bring the device to the office. Parent is called and must pick up the device.

Four or more offenses: Disciplinary consequences at the discretion of the school administration.

Refusal to adhere to these rules and policies may result in disciplinary consequences up to and including suspension from school.

Students do not have the right to use electronic devices to audio/video record other students, staff, or visitors without the express permission of the person(s) in the recording. Failure to comply with this rule will result in disciplinary action, up to and including suspension from school.

Brian Bagley
WLC

BDE - COMMITTEES AND DELEGATES

Category R

The Board may have the following standing committees as deemed necessary, with responsibilities as defined below:

1. **Policy Committee:** To review and recommend new policies, amendments to policies or revisions of policies. To create a schedule in which to review current policies in order to see if they meet current law and practice. The Policy Committee will make recommendations, when appropriate, to the school board for their consideration.
2. **Facilities Committee:** To oversee all matters pertaining to District facilities. The Committee shall be responsible for the ongoing development of a Facilities plan to include
 - A one year plan due each year by October 1st that would include specifics for budget planning
 - A 3 year plan, revised on a yearly basis
 - A long term plan, revised on a yearly basis

The Facilities Committee will include up to 2 Budget Committee members in its membership.

The authority to make any and all final decisions regarding any Committee recommendations shall remain with the full Board.

Standing and special committees and delegations shall be appointed by the Chairperson of the Board, from among the membership of the School Board and approved by vote of a majority of the Board. Committees will meet, on a regularly scheduled basis or as needed on problems pertaining to the committee's specific scope of responsibility and will make recommendations for action by the full Board.

When public participation is needed on School District Committees, public notice will be given after the second board meeting in March. Members of the public will have 15 days to show their interest. Those members of the public will be named on an annual basis or as needed to the designated committee by a vote of the full board in April of each school year.

Additionally, each standing committee:

- Will elect its own chair *and* vice chair.
- Will create a public notice of a meeting, keep minutes and provide a written summary of meetings to the board. Unless otherwise noted, meetings are public and therefore

members of the community, educators and budget committee members maybe invited as needed.

- The superintendent, or their designee, shall be ex officio (non-voting) members of all standing committees.
- Only School Board members will have voting rights.
- Except as authorized by law or Board action, a standing committee may research issues and make recommendations for Board action, but in no circumstances may a committee take official action. All final decisions shall remain with the full Board.
- The number of members on a standing committee (not to exceed the number for a board quorum) and/or the responsibilities of a standing committee may be modified at any time by a vote of the Board.

The full Board reserves the right to disband or discontinue any standing committee at any time, by majority vote of the full Board.

First Reading: August 24, 2011

Second Reading: October 11, 2011

Final Adoption: October 11, 2011

Policy Amended: May 28, 2013

Reviewed: September 10, 2019, September 24, 2019

Revised:

BEDH - PUBLIC PARTICIPATION AT BOARD MEETINGS

See Also KE, KEB

The primary purpose of Wilton-Lyndeborough Cooperative School Board meetings is to conduct the business of the Board as it relates to school policies, programs and operations. The Board encourages residents to attend Board meetings so that they may become acquainted with the operation and programs of the schools. All official meetings of the Board shall be open to the press and public. However, the Board reserves the right to meet and to adjourn or recess a meeting at any time. The Board also reserves the right to enter non-public session at any time, in accordance with the provisions RSA 91-A:3.

In order to assure that persons who wish to appear before the Board may be heard and, at the same time, it may conduct its meetings properly and efficiently, the Board adopts as policy the following procedures and rules pertaining to public participation at Board meetings:

1. The Board will provide a maximum of fifteen (15) minutes to hear public comments at the beginning of each regular board meeting and an additional fifteen (15) minutes prior to any scheduled non-public session. This may be extended by a majority vote of the board. The board may include additional items for public comment beyond the agenda that are not in conflict with other policies including but not limited to policies ~~KE~~ and ~~KEB~~. The board chair will reserve the right to terminate inappropriate comments by the public.
2. The Board will provide additional opportunities for public comments (15-minute maximum) after budget sessions and (15-minute maximum) prior to a nonpublic session or at the end of each meeting if none is scheduled. These comments from the public are restricted to items discussed during that meeting.
3. Individual speakers will be allotted three (3) minutes per person. Speakers may not relinquish allotted time to another speaker. For specific meetings and/or specific agenda items, the Board may at the outset of the public comment period increase the individual time limit for all speakers.
4. The Chair will recognize speakers on a first come basis.
5. In order to comply with RSA 91-A:2 II, speakers shall identify themselves clearly for the record.
6. Except otherwise provided in this policy, members of the public may offer comments on agenda items or upon any other matter of public concern directly relating to school policies, programs and operations. In the interest of preserving individual privacy and due process rights, comments (including complaints) regarding individual students and employees, **other than the Superintendent**, be directed to the Superintendent in accord with the complaint /grievance resolution process set forth in School Board Policies ~~BKE~~ and/or KEB. Complaints regarding the Superintendent will be directed to the Board Chair as described in School Board Policy KEB.
7. Any comments that do not adhere to the above, or which disrupt the official business of the Board may be ruled out of order by the Chair. Repeated disruption may result in the

individual being asked to leave the meeting. Obscene speech, comments of threatening, or other unprotected speech will not be tolerated.

8. The Board Chair may terminate the speaker's privilege of address if the speaker does not follow the above rules of order. Repeated violations may result in the intervention of law enforcement, with potential for criminal charges.

Persons appearing before the Board are reminded that members of the Board are without authority to act independently as individuals in official matters. Thus, in most instances, any board response will be deferred pending future consideration by the full Board.

With the aim of maintaining focus on the issues in discussion, it is desired that all speakers strive to adhere to ordinary norms of decorum and civility.

Legal Reference:

RSA 91-A:2, Meetings Open to Public

RSA 91-A:3, Non-Public Sessions

First Reading: September 14, 2010

Second Reading: October 12, 2010

Final Adoption: October 12, 2010

Reviewed: September 10, 2019, September 24, 2019

Revised:

RECEIVED

SEP 30 2019

SCHOOL ADMINISTRATIVE
UNIT # 63

Sept. 24, 2019

To Chairman Matt Ballou, Wt. Coop
Board
Superintendent Bryan Lane

Please accept my resignation
from the Wethersfield Lyndeborough Coop
School Board due to a health
problem.

It has been a pleasure to
be on the Board making
decision for education to
benefit the children and improving
the school facilities.

Sincerely,
Jaye Link

***Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63***

192 Forest Road Lyndeborough, NH 03082
603-654-8088

Bryan K. Lane
Superintendent of Schools

Betty Moore, M.Ed.
Director of Student Support Services

Lise Tucker
Business Administrator

TO: Shirley Schneider
FROM: Bryan K. Lane
DATE: October 2, 2019
RE: Confirmation of Resignation

In accordance with Policy GCQC:

“A resignation by a licensed employee who is under contract to the school should be submitted to the Superintendent. Said resignation of a licensed employee may take effect on a date approved by the Superintendent acting as agent of the School Board.”

I am in receipt of your letter indicating that you will be resigning from the school district effective July 30, 2019 and am accepting your resignation. Thank you for your 15 years of service to the children of Lyndeborough and Wilton.

CC: Personnel File
School Board