

## School Board Budget Meeting – November 17<sup>th</sup>, 2022

### Key Points to Know:

- 1) I corrected the Salary/Benefits for the Reading Specialist associated with account 100.1101.51105.31.00000 – This position is funded 50% by a grant.
- 2) Due our last meeting and retracting the previously approved wages increase, I reversed the changes that I made to the Specialist Staff. I will make necessary changes again once a final decision has been made about which COLA percentage will be used.
- 3) There has been a renewed interest in students wanting to do the Alt Ed program (Penn Foster). We are budgeting for anticipation of (4) students, as we have already had (2) sign up for the program in FY23.
- 4) We combined some of the 1100 Instructional Supply lines, to reduce the number of smaller amounts that were not necessary to be separated. For this same reason the General Supply 100.1126.56100.31.00000 will show an increase to offset the reduced lines.
- 5) The same was done for the Books & Reading Materials lines, they too were combined to one General account.
- 6) An account was added for Information Access Fees & Online Subscriptions, due to the increasing amount of use. This is being funded by funds that were originally used for books/materials, which is being reduced due to the increase use of online applications.
- 7) We now have 10 Paraprofessional position Open & Vacant. We initially carried over 5 Open/Vacant positions, but between the FY22 school year and the start of the FY23 school year, we have lost another 5. We also currently have three paraprofessionals filling Teacher positions, but still being classified under the 100.1200.51150.31.00000 account code, per an agreement between the WSSA and WSD. At this time the Paras will continue with their positions, until we either fill the vacancy or they become licensed and retained in their current teaching position. Their wages were also agree upon between the WSSA & WSD as, they are not currently following the normal WSSA Salary Schedule.
- 8) Due to shortage of Paraprofessionals, we have a need for a Special Education Substitute line. There is a need to hire substitutes in order to meet the needs of student IEP requirements.
- 9) The Special Education Health Insurance account 100.1200.52110.31.00000 was increased per Warrant Article #5 – WSSA Insurance offered as of FY23 for those that qualified based on years of service, and starting in FY24, insurance will be offered to all regardless of years of service.
- 10) You may notice under some the NH Retirement lines, which the amount had decreased, this is due to the rates having been reduced for the FY24 & FY25 school years. For Special Education Non-Teacher account, there are three Paraprofessionals included in that line pending continuance of current positions.
  - FY23 for NHRS E: 14.06% new rate is 13.53%
  - FY23 for NHRS T: 21.02%, new rate is 19.64%
- 11) As you review Health Insurance from year to year, for Non-CBA staff, you may notice a decrease the budgeted amount, even with a substantial rate increase of 8%. Although the Health Trust rates went up, not all staff were insurance through Health Trust. By switching all Non-CBA staff to Health Trust from our previous carrier, we actually ended up with some savings for Non-CBA.
- 12) Unemployment Compensation has been budgeted at \$40,000 in the past couples of year, but when I looked back at the history going back 5 years, I can see that there were charges posted to

the account that were not related to Unemployment. In the most recent year showing a total cost of \$33,xxx, it was due to the prior year payment never being made until the following school year. Also, they made a duplicate payment, thus resulting in what appears to be triple cost. Based on the Invoice we received from Primex for just under \$10,000 for calendar year 2023, I have still allowed for a later date billing that often happens after we close our fiscal year.

- 13) As just a reminder, under the Superintendent department, there is an amount for Software, which is our accounting software program. In the past it to was being coded to the technology department and should have been posted to either the Superintendent lines or Business lines.
- 14) The Social Worker has been moved out of the 100.2122.511xx code that is used to represent the Adjustment Counselor. The proper code for the Social Worker is not 100.2110.511xx, along with the associated benefits.
- 15) Under the account code 100.2130.511xx, the Nurse has been replaced by our new Health Services Coordinator. This actual Nurse position will be closed, but the new Health Services Coordinator will be in the Nurse position, only the title, which the account code reflects this now.
- 16) Under the School Board section 100.2319.5xxxx, this is the COVID Stipend payments that will be returned from the ESSER grant. The activity was approved by the State and I will be submitting for reimbursement to the school district.