

M E M O

TO: Town Meeting Members

FROM: Pat Colburn, Vice Chair, Fincomm

RE: Analysis of School Budgets & Unit A MOA's

DATE: June 16, 2014

Attached please find the in depth analysis that was performed regarding the School Budgets for 2014 and 2015, as well as the analysis of the costs of the MOA for Unit A for 2014 – 2017, as recently ratified by the STA but rejected by the School Committee and the Town Manager, as a voting member.

What prompted the analysis was concern by the Finance Committee regarding several areas of the School Budget:

- The potential costs of the proposed contract and its impact on the School Budget
- The inaccurate representation of the total costs of the contract, specifically excluding the step salary increases in discussions and analysis of total increases, the exclusion of the school committee from a review of the proposal, no School Business manager financial analysis of the proposal, and only a two year analysis by the STA on a four year contract, with financial implications for 5 years and beyond, where no base salaries are designated
- Recent school committee decisions such as; a hiring freeze, school committee and/or school committee chair approving of all new hiring, attempt to restrict access of the school superintendent and various staff to direct legal counsel, the subsequent legal counsel resignation, the issues and potential repercussions relating to not signing warrants for a month leading to potential lawsuits against the town for non-payment of bills and wages, statements made by various school committee members being critical of the superintendent and prior school committee for turning back unused SPED out of district placement contingency and other dollars at the end of the year

The scope of the analysis was to:

- Determine the components of the contract and the estimated costs should it, or something similar be approved
- Determine what is in the School Budget for 2014 in terms of new positions, SPED out of District Contingency \$, Step Increases and COLA
- Determine what is in the School Budget for 2015 in terms of new positions, SPED out of District Contingency \$, Step Increases and COLA

- Determine the details of the \$160,000 in the 2014 Budget, which led to the additional \$625 at the top step in the MOAs for years 2014 -2017, including the financial ramifications of that top step ending approximately \$2,800 higher, and continuing at that increased base forever until bargained back out
- Determine the status of the Arbitration against the town for non-payment of wages for the Step Increases in the 2014 Budget and its resulting impact
- Determine the status of the Civil Lawsuit against the town for non-payment of wages for the Step Increases in the 2014 and 2015 Budgets and its resulting impact
- Determine the actual percentages of the Step Increases at each step change and lane
- Determine the actual percentage increase to each individual salary over the course of the proposed contract

The Finance Committee met on 6/10/14 and reviewed this analysis and had lengthy discussion, which resulted in a motion to cut the 2015 School Budget by \$863,000, representing the “\$160,000” and the \$703,000 in new positions. The vote tied, which would have resulted in a failed motion, with the chair also voting against the cut. The reasons for those in favor of the this cut was to send a message that in light of Prop 2.5, the town can no longer afford any contract that contains steps at an average of 4.79% and COLA and retro and additional monetary incentives. In addition, it was felt that the extra \$160,000 in the 2014 Budget was not an entitlement and did not belong to the teachers. Also, in light of the hiring freeze, it’s possible that the new positions wouldn’t be added. Many also thought it unfair to the other unions.

The reason for those voting against the cut was that it would further tie the hands of the superintendent to run the schools and would ultimately harm the students of the town of Stoughton. To make cuts based on hypothetical situations which may or may not occur, didn’t seem to be a good enough reason to cut a budget that was thoroughly vetted by the Education Subcommittee, and ultimately supported by the Fincomm as a whole. Since the School is a bottom line budget, cutting the new positions for example, wouldn’t mean that they still couldn’t be added. It would simply mean less money overall. It also wouldn’t mean that this or any contract couldn’t be approved. Again it would simply mean less money to cover it.

The Finance Committee decided unanimously to pass this analysis on to Town Meeting so that the Town Meeting Reps would understand the steps taken by the Finance Committee. As it stands now, the contract is a moot point unless the teacher’s union returns to the table to continue bargaining. FYE 2014 is almost at an end. Therefore, any contact settled in FYE 2015, which contains retro dollars for 2014, would not have a specific funding source. Dollars to pay for 2014 would have to come from the 2015 budget, along with any increases for 2015, which could result in layoffs. If no contract is settled before the end of 2014, it is the expectation of the Finance Committee, based on conversations with the superintendent and the school committee, that any unspent dollars for contracts, and any unspent dollars for that matter, would be turned back to the town.

**Finance Committee Analysis Regarding the School Budget and
Proposed Unit A MOA Costs
6/10/2014**

In light of the recent Unit A contract negotiations and the recent hiring freeze instituted by the School Committee, Barbara Anzivino, Fincomm Education Subcommittee Chair and Pat Colburn, Fincomm Vice Chair met on 5/30/14 with School Superintendent Dr. Rizzi, Maria Hortaridis, School Business Manager and Susan Herman, Town Internal Auditor to discuss the school budgets for 2014 and 2015 and the recent MOA that was ratified by the teachers but not approved by the School Committee and Town Manager. The Fincomm Education Subcommittee consisting of Barbara Anzivino and John Roche, and Pat Colburn Fincomm Vice Chair and Rick Hill, Fincomm Chair, also met with the School Committee on 6/2/14 in a joint session. Also in attendance were Dr. Ural, School Committee Chair, Katie Pina-Enokian, Vice Chair, School Committee members Joyce Husseini, Dr. Carol Brown and Joe Suarez, Superintendent Rizzi, Assistant Superintendent Ford, STA representative Maureen Anderson, Town Manager Michael Hartman, HR Director Jamie Kelly and School Committee Recording Secretary Mary Shea. The following is the result of the discussions and resulting analysis:

1. Details of the Proposed 2015 School Budget

- a. Amount in the budget for current steps and corresponding budget lines
 - There is approximately \$645,000 in the budget for steps, in each of the salary line items by department. There is, on average, 5% between steps, according to the current school grid.
- b. Amount in the budget for COLA and corresponding budget lines
 - There is approximately \$235,704 in the budget, representing a 1% COLA, in each of the salary line items by department.
- c. Amount in the budget for Special Ed Out of District Placements contingencies and corresponding budget lines
 - There is \$284,773 in Special Ed Out of District Placements contingencies. This represents a 10% contingency built into the SPED tuition total, in line 9000, Programs with Other Districts. *The schools have recently been notified of two additional out of district placements that will require the contingency dollars.*
 - Overall, including this contingency, the Programs With Other Districts budget has increased 21.01 %, by \$494,354, over 2014.
- d. Any other contingencies and corresponding budget lines
 - There are no other specific contingencies built into the budget. The utilities are based on a 5 year projection so it's possible based on actuals that there could be \$ left at the end of the year. Also, the budget is based on employees on the payroll in Sept/Oct of the previous year, when the budget is being built. Teachers may retire or go on maternity leave or not return so there is always flux in the salaries budgeted. Employees have until June 30th to change their minds on retirement unless an early retirement incentive is declared. Any additional \$ as a result of the change in employees are used to cover shortfalls in other areas.

e. New positions in the budget

- There are 15 new positions in the budget (Unit A unless otherwise noted) totaling \$703,000:
 - Curriculum Coord, Humanities, Elementary, Unit B, \$88,000
 - Curriculum Coordinator, STEM, Elementary, Unit B, \$88,000
 - 2 Reading Teachers, Elementary, \$110,000
 - 4 Guidance Counselors, Hansen, \$30,000
 - Alternative Education Teacher, High School, \$55,000
 - Dean of Discipline, Unit B, High School, \$88,000
 - Teacher Assistant, West School, Paraprofessional, \$19,000
 - Adjustment Counselor, Special Ed, \$55,000
 - Early Childhood Coordinator, Jones, \$60,000
 - Special Ed Teacher, Middle School, \$55,000
 - Special Ed Teacher, High School, \$55,000
 - In addition, there is \$84,250 in the budget for new stipends for various programs including transitional kindergarten, extended day for failing students and remediation for the Middle and High Schools, as well as the reinstatement of the 7 late buses.

f. Impact of MOA, as ratified by teacher's union, Unit A, if approved by town

- 2015 has steps of approximately 5%, COLA of 1% and \$625 added to the top step.

g. Status of the 2015 Budget

- Any contract settled for more than existing steps plus 1% COLA could cause a shortfall in the budget.
- Steps must be paid so these dollars must be left in the budget.
- If the contract does get approved in FYE 2014, the budget is short by the \$172,500 for the top step because the extra "\$160,000" from the 2014 budget is not available in the 2015 budget.
- If the contract gets approved in FYE 2015, the budget will be will also be short by any retro given for 2014.
- Because the schools are a bottom line budget, money funded for one purpose could be used for another purpose. Therefore the budget as approved by the Education Subcommittee and the Finance Committee may need to be reconsidered for:
 1. The SPED contingency dollars of \$284,773 could be spent for other things if not needed for unplanned out of district tuition, *which appears to be necessary*.
 2. The 1% COLA of \$235,704 could be spent on other things should a contract not be settled.
 3. The funding for new positions, of \$703,000 could be spent on other things should the School Committee not allow hiring of these positions.

2. Details of the 2014 School Budget

a. Amount in the budget for current steps and corresponding budget lines

- There is approximately \$645,000 in the budget for steps, in each of the salary line items by department. There are on average 5% between steps, according to the current school grid. These steps plus interest must be paid even though there is no settled contract, according to a recent arbitration decided not in favor of the town.
- b. Amount in the budget for COLA and corresponding budget lines
- There is approximately \$231,000 in the budget, representing a 1% COLA, in each of the salary line items by department.
- c. Amount in the budget for Special Ed Out of District Placements contingencies and corresponding budget lines and the amount spent year to date and amount remaining
- There is \$353,007 in the budget for Special Ed Out of District Placements contingencies. This represents a 15% contingency built into the SPED tuition total, in line 9000, Programs with Other Districts. Dr. Rizzi could not say how much has been spent and how much is left for the year as she doesn't know that status of what bills have been paid so far and what have not. Usually, leftover contingency dollars are used to prepay a portion of next year's tuition or SPED transportation or to cover any other shortfalls elsewhere in the budget.
- d. Any other contingencies and corresponding budget lines
- There are no other specific contingencies built into the budget. The utilities are based on a 5 year projection so it's possible there may be extra \$ there. Also, the budget is based on - employees on the payroll in Sept/Oct of the previous year, when the budget is being built. Teachers may retire or go on maternity leave or not return so there is always flux in the salaries budgeted. Any additional \$ are used to cover shortfalls in other areas. At the end of 2013, \$780,000 was turned back to the town from unspent SPED Out of District Placement money and other dollars not spent, at the request of the Finance Committee at the 2013 public hearings and agreed to by the superintendent. This was a drastic increase from past years of approximately \$7,000 - \$50,000 per year, from 2010 - 2012.
- e. Vacancies funded to be filled in 2015
- The school committee recently instituted a hiring freeze at their 5/27/14 meeting. The motion stated that the school committee or the school committee chair would have to approve all hiring. The superintendent is looking into the legality of this. In the meantime, there was a list of positions that will be vacant that she has received verbal permission to fill. See the attached list of positions. If any of these positions should not be allowed to be filled, the funding for these positions should be turned back to the town.
- f. Details of the "\$160,000"
- When the 2014 budget was being built, it was the fall of 2013 and was based on personnel in place at that time. Approximately 40 people were not renewed at the end of the 2013 school year that were included in the budget, however, the steps for these employees were built in. This would have been extra dollars possibly returned to the town; however the

school committee negotiating team, with newly elected members, after two bargaining sessions, offered it to the teachers, who felt they were entitled to it. Even though the \$160,000 was available in 2014 only, the new school committee negotiating team offered it as an additional \$625 to the top step, not only in 2014, but also an additional \$625 to the top step in 2015, 2016 and 2017. In other words, \$160,000 X 4 year contract automatically adds \$960,000 additional dollars to the contract that the union neither sought nor expected. Should that be approved it would be built into the step, and therefore, into the base and would stay forever even though the \$160,000 was only available in the 2014 budget.

g. Status of the 2014 Budget

- This budget as approved at Town Meeting already includes the steps plus a 1% COLA, as well as the \$160,000 extra. As long as a contract is settled in time for the last paycheck run on 6/26/14 there is money to cover it. If a contract is signed after the check run but before 6/30/14, it's possible the amount of the contract could be encumbered and paid in the first check run in July. Anything more than steps plus 1% and the \$160,000 could cause a shortfall in the budget.
- Any contract settled after 6/30/14 would have no dollars available for retro 2014 and therefore would require layoffs or cuts elsewhere in the 2015 budget.
- Steps must be paid along with interest, regardless of any contract settlement. There is more than enough money in the budget to cover interest because the "\$160,000" is available.
- If a contract is not settled, the 1% COLA plus the \$160,000 minus the interest on the steps should be turned back to the town if the superintendent is allowed to by the school committee.
- Also any extra SPED Out of District Placements dollars and unspent dollars in general, should be turned back to the town, as agreed to by the superintendent.

3. Impact of the Arbitration award regarding payment of steps for 2014

- a. The arbitration was not ruled in favor of the town, therefore, all steps plus interest must be paid, in accordance with MGL. There is sufficient money in the budget to cover these. See the attached judgment. The superintendent's office is working on the analysis of the amount due in interest to each employee and will forward that to the Finance Committee when completed.

4. Impact of the potential lawsuit with treble damages for nonpayment of wages, due to the steps not being paid in 2014

- a. According to school counsel this should be a moot point since the steps plus interest are going to be paid in the next check run on June 12th. Had the steps not been paid, this could have resulted in treble damages of approximately \$1.5 million.
- b. The STA did file the lawsuit, on behalf of 4 plaintiffs, Pires, Kelley and the Ingraos, against the town, the town manager and the school superintendent, dated 6/5/14, for non-payment of wages. This money has not been budgeted for.

5. High Level Cost of the contract based on the MOA and the budgeted salaries from 2014 and 2015 , carried through to beginning 2018, for a ballpark estimate.

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Effective 9/1/13; Existing steps + 1% COLA + \$625 added to the top step in every lane	Effective 9/1/14; Existing steps + 1% COLA + \$625 added to the top step in every lane	Effective 9/1/15; Existing steps + 1% COLA + \$625 added to the top step in every lane	Effective 8/31/16; 1% COLA then effective 9/1/16 Existing steps + 1% COLA + \$625 added to the top step in every lane	Effective 8/31/17: 1% COLA to start the year level funded for salaries, before any new contract begins.
Steps of 5% on average budgeted for \$645,000	Steps of 5% on average budgeted for \$645,000	Steps of 5% on average assume same as previous year \$645,000	Steps of 5% on average assume same as previous year \$645,000	Steps of 5% on average assume same as previous year \$645,000
1% COLA budgeted for \$231,000	1% COLA budgeted for \$235,704	Assume 1% COLA same as previous year \$235,704	2% COLA assume double previous year at \$471,408	New contract will determine COLA on top of 1% of \$235,704
\$625 to the top, equates to \$82,500	Additional \$625 to the top step not budgeted, equates to \$90,000	Additional \$625 to the top step based on 2014 employees equates to \$100,625	Additional \$625 to the top step based on 2014 employees equates to \$105,000	No additional \$625 added to the top step. Top steps remains as is after the \$2500 has been added
Budget increase over 2013 for cost of \$625 to the top step is \$82,500	Budget increase over 2013 for cost of \$625 to the top step is \$172,500	Budget increase over 2013 for cost of \$625 to the top step is \$273,125	Budget increase over 2013 for cost of \$625 to the top step is \$378,125	
Cumulative cost of \$625 to the top step over 1 year contract is \$82,500	Cumulative cost of \$625 to the top step over 2 year contracts is \$255,000	Cumulative cost of \$625 to the top step over 3 year contract is \$528,125	Cumulative cost of \$625 to the top step over 4 year contract is \$916,250	
Total yearly high level cost based on budget \$958,500	Total yearly high level cost based on budget \$1,053,204	Total yearly high level cost based on 2015 budget \$1,153,829	Total yearly high level cost based on 2015 budget \$1,494,533	
Cumulative yearly cost of the contract thru 2014 \$958,500	Cumulative yearly cost of the contract thru 2015 \$2,011,704	Cumulative yearly cost of the contract thru 2016 \$3,165,533	Cumulative yearly cost of the contract thru 2017 \$4,660,066	Cumulative yearly cost of the contract thru 2018 \$4,895,770

6. Detailed analysis of the cost of the proposed unapproved Unit A contract per:
 - a. School Department – See Maria’s Analysis
 - b. STA – See STA Analysis
 - c. Town Manager/Internal Auditor – See Susan’s Analysis

The analysis from the School Department and the Internal Auditor are very close in dollars. In both cases the same employees used at the beginning of the analysis were brought through the steps for all years of the contract. The STA used a different methodology whereby employees were changed due to retirements, non-renewals, new hires etc. for 2014 and 2015. Their analysis provides adjusted 2014 and 2015 total salary figures but does not provide costs of the contract per year and without a starting point of salaries, the figure can’t be backed into. Also without a total starting salary for 2014, it is impossible to determine if differences between the STA and the School and/or the Town Auditor figures are the result of the estimated contact costs or if the difference would be there regardless. Therefore, the STA analysis can’t be considered at this time. The School Department and the Internal Auditor are reviewing the STA spreadsheets to identify the differences.

Internal Auditor	School Department	STA
Permanent subs included	Permanent Subs removed	?
Nurses included	Nurses included	?
Employees as of end of 2013 used as start point	2014 existing employees, as of the school year, without steps used as start	Doesn’t indicate what the starting base was for employees
Same employees used in the beginning were marched through the steps till the end	Same employees used in the beginning were marched through the steps till the end	Changes the employees due to retirements, new hires as estimates, those leaving, etc.
Analysis through 2018	Analysis through 2017	Analysis through 2015
2014 cost \$1,040,044	2014 cost \$946,069	Doesn’t indicate 1 yr cost
2015 cost \$965,411	2015 cost \$1,023,953	Doesn’t indicate 1 yr cost
2016 cost \$1,000,524	2016 cost \$971,953	Doesn’t indicate 1 yr cost
2017 cost \$1,255,215	2017 cost \$1,264,188	Doesn’t indicate 1 yr cost
2018 cost \$880,934	Didn’t include cost	Doesn’t indicate 1 yr cost
Total cost over 4 yrs (2017) \$4,261,194	Total cost over 4 years (2017) \$4,206,163	Doesn’t indicate 4 year cost
Total cost over 5 yrs \$5,142,128	Total cost over 5 years not indicated	Doesn’t indicate 5 year cost
2013 Ending base of \$23,371,215 for salaries	2014 start base of \$23,386,692	Doesn’t include a starting base
2014 Adjusted salaries of \$24,411,259	2014 Adjusted salaries of \$24,332,761	2014 Adjusted salaries of \$23,926,819
2015 Adjusted salaries of \$25,376,670	2015 Adjusted salaries of \$25,356,714	2015 Adjusted salaries of \$24,888,102
2016 Adjusted salaries of \$26,377,194	2016 Adjusted salaries of \$26,328,667	2016 Adjusted salaries not included in analysis
2017 Adjusted salaries of \$27,632,409	2017 Adjusted salaries of \$27,592,855	2017 Adjusted salaries not included in analysis

7. Detailed analysis of the steps in the current school grid

a. See that attached current grid of steps and lanes for Unit A

- The average percentage increase for the B lane is 5.03%
- The average percentage increase for the B15 lane is 5.08%
- The average percentage increase for the M lane is 4.72%
- The average percentage increase for the M15 lane is 4.73%
- The average percentage increase for the M30 lane is 4.69%
- The average percentage increase for the M45/CAGS lane is 4.69%
- The average percentage increase for the M+60 lane is 4.70%
- The average percentage increase for the D lane is 4.66%
- The total average percentage increase across all steps and lanes is 4.79%

8. Detailed analysis of the increases at the employee level based on MOA, using the School Department's spreadsheet of the existing 355 employees at each step and grade for each the first 4 years of the contract, from 2014-2017 (includes COLA, Steps and \$625 at the top step):

a. The average % increase between each year is:

- Average increase from 2013 – 2014 is 4.05%
- Average increase from 2014 – 2015 is 4.21%
- Average increase from 2015 – 2016 is 3.83%
- Average increase from 2016 – 2017 is 4.80%
- Average increase from 2017 -2018 is not available

b. The average total increase from 2013 -2017 is 18%

- This average is skewed on the low side as a result of the number of employees maxed out at the top step of 14 across all lanes

c. The number of employees receiving % increases at the following benchmarks are:

- Number of employees receiving 3% - 5% increases are 3
- Number of employees receiving 6% - 10% increases are 131
 1. The majority of these employees are maxed out at step 14 and the rest are on step 13 and moving to step 14
- Number of employees receiving 11% - 15% increases are 20
- Number of employees receiving 16% - 20% increase are 17
- Number of employees receiving 21%-25% increases are 64
- Number of employees receiving 26% - 30% increase are 111
- Number of employees receiving 31%-32% increase are 3
- Number of employees receiving over 33% increase are 6

d. The employee level data did not include the cost of the 5th year, 2018, which is increased by an additional 1% on the last day of 2017

UNIT A SALARY SCHEDULE 2012 – 2013
Effective August 31, 2013

Step	B	Steps Diff	B15	Steps Diff	M	Steps Diff	M15	Steps Diff	M30	Steps Diff	M45/CAGS	Steps Diff	M+60	Steps Diff	D	Steps Diff
1	\$ 40,678		\$ 41,580		\$ 44,054		\$ 44,953		\$ 45,852		\$ 46,710		\$ 47,586		\$ 48,086	
2	\$ 42,966	5.62%	\$ 43,532	4.69%	\$ 46,714	6.04%	\$ 47,373	5.38%	\$ 48,984	6.83%	\$ 49,906	6.84%	\$ 50,845	6.85%	\$ 51,345	6.78%
3	\$ 44,778	4.22%	\$ 46,259	6.26%	\$ 48,984	4.86%	\$ 50,118	5.79%	\$ 51,707	5.56%	\$ 52,683	5.56%	\$ 53,677	5.57%	\$ 54,177	5.52%
4	\$ 47,391	5.84%	\$ 48,984	5.89%	\$ 51,707	5.56%	\$ 53,180	6.11%	\$ 54,433	5.27%	\$ 55,462	5.27%	\$ 56,514	5.29%	\$ 57,014	5.24%
5	\$ 49,667	4.80%	\$ 51,252	4.63%	\$ 54,433	5.27%	\$ 55,791	4.91%	\$ 57,158	5.01%	\$ 58,242	5.01%	\$ 59,347	5.01%	\$ 59,847	4.97%
6	\$ 51,936	4.57%	\$ 53,524	4.43%	\$ 57,158	5.01%	\$ 58,295	4.49%	\$ 60,327	5.54%	\$ 61,474	5.55%	\$ 62,645	5.56%	\$ 63,145	5.51%
7	\$ 54,433	4.81%	\$ 56,899	5.93%	\$ 59,876	4.76%	\$ 60,786	4.27%	\$ 63,062	4.53%	\$ 64,267	4.54%	\$ 65,493	4.55%	\$ 65,993	4.51%
8	\$ 57,605	5.83%	\$ 59,429	4.81%	\$ 63,516	6.08%	\$ 63,962	5.22%	\$ 65,777	4.31%	\$ 67,036	4.31%	\$ 68,317	4.31%	\$ 68,817	4.28%
9	\$ 60,328	4.73%	\$ 62,148	4.58%	\$ 65,777	3.56%	\$ 67,139	4.97%	\$ 69,866	6.22%	\$ 71,207	6.22%	\$ 72,573	6.23%	\$ 73,073	6.18%
10	\$ 63,962	6.02%	\$ 63,525	2.22%	\$ 69,866	6.22%	\$ 70,777	5.42%	\$ 72,595	3.91%	\$ 73,989	3.91%	\$ 75,412	3.91%	\$ 75,912	3.89%
11	\$ 67,601	5.69%	\$ 69,410	9.26%	\$ 73,501	5.20%	\$ 75,085	6.09%	\$ 76,221	4.99%	\$ 77,688	5.00%	\$ 79,185	5.00%	\$ 79,685	4.97%
12	\$ 70,877	4.85%	\$ 72,777	4.85%	\$ 77,076	4.86%	\$ 78,742	4.87%	\$ 79,936	4.87%	\$ 81,476	4.88%	\$ 83,051	4.88%	\$ 83,551	4.85%
13	\$ 73,290	3.40%	\$ 75,255	3.40%	\$ 79,708	3.41%	\$ 81,430	3.41%	\$ 82,665	3.41%	\$ 84,262	3.42%	\$ 85,891	3.42%	\$ 86,391	3.40%
14					\$ 80,107	0.50%	\$ 81,838	0.50%	\$ 83,079	0.50%	\$ 84,683	0.50%	\$ 86,321	0.50%	\$ 86,821	0.50%
Avg %		5.03%		5.08%		4.72%		4.73%		4.69%		4.69%		4.70%		4.66%

Total Avg % 4.79%

Employee Level Unit A Cost Analysis FY14-FY17 From Maria Hortaridis, With Additional Columns and Highlights by Pat Colburn

New Hires	Current Salary	Current Step	Current Lane	Correct Step 13-14	Correct Salary 13-14	% Increase	FY15 note	FY15 Degree	FY15 Step	FY15 Salary	% Increase	FY16 Degree	FY16 Step	FY16 Salary	% Increase	FY17 Degree	FY17 Step	FY17 Salary	% Increase	Total % Over 2013
	\$51,707	STEP 4	M	STEP 5	\$54,977	6.32%		M	6	58,307	6.06%	M	7	61,691	5.80%	M	8	66,756	8.21%	29.10%
	\$51,707	STEP 4	M	STEP 5	\$54,977	6.32%		M	6	58,307	6.06%	M	7	61,691	5.80%	M	8	66,756	8.21%	29.10%
	\$51,707	STEP 4	M	STEP 5	\$54,977	6.32%		M	6	58,307	6.06%	M	7	61,691	5.80%	M	8	66,756	8.21%	29.10%
	\$51,707	STEP 4	M	STEP 5	\$54,977	6.32%		M	6	58,307	6.06%	M	7	61,691	5.80%	M	8	66,756	8.21%	29.10%
	\$51,707	STEP 4	M	STEP 5	\$54,977	6.32%		M	6	58,307	6.06%	M	7	61,691	5.80%	M	8	66,756	8.21%	29.10%
new hire	\$54,433	STEP 5	M		\$54,977	1.00%		M	6	58,307	6.06%	M	7	61,691	5.80%	M	8	66,756	8.21%	22.64%
new hire	\$54,433	STEP 5	M		\$54,977	1.00%		M	6	58,307	6.06%	M	7	61,691	5.80%	M	8	66,756	8.21%	22.64%
new hire	\$54,433	STEP 5	M		\$54,977	1.00%		M	6	58,307	6.06%	M	7	61,691	5.80%	M	8	66,756	8.21%	22.64%
	\$54,433	STEP 5	M	STEP 6	\$57,730	6.06%		M	7	61,081	5.80%	M	8	65,441	7.14%	M	9	69,132	5.64%	27.00%
	\$54,433	STEP 5	M	STEP 6	\$57,730	6.06%		M	7	61,081	5.80%	M	8	65,441	7.14%	M	9	69,132	5.64%	27.00%
	\$54,433	STEP 5	M	STEP 6	\$57,730	6.06%		M	7	61,081	5.80%	M	8	65,441	7.14%	M	9	69,132	5.64%	27.00%
	\$54,433	STEP 5	M	STEP 6	\$57,730	6.06%		M	7	61,081	5.80%	M	8	65,441	7.14%	M	9	69,132	5.64%	27.00%
	\$54,433	STEP 5	M	STEP 6	\$57,730	6.06%		M	7	61,081	5.80%	M	8	65,441	7.14%	M	9	69,132	5.64%	27.00%
new hire	\$57,158	STEP 6	M		\$57,730	1.00%		M	7	61,081	5.80%	M	8	65,441	7.14%	M	9	69,132	5.64%	20.95%
new hire	\$57,158	STEP 6	M		\$57,730	1.00%		M	7	61,081	5.80%	M	8	65,441	7.14%	M	9	69,132	5.64%	20.95%
new hire	\$57,158	STEP 6	M		\$57,730	1.00%		M	7	61,081	5.80%	M	8	65,441	7.14%	M	9	69,132	5.64%	20.95%
	\$57,158	STEP 6	M	STEP 7	\$60,476	5.80%		M	8	64,793	7.14%	M	9	67,770	4.59%	M	10	73,430	8.35%	28.47%
	\$57,158	STEP 6	M	STEP 7	\$60,476	5.80%		M	8	64,793	7.14%	M	9	67,770	4.59%	M	10	73,430	8.35%	28.47%
	\$57,158	STEP 6	M	STEP 7	\$60,476	5.80%		M	8	64,793	7.14%	M	9	67,770	4.59%	M	10	73,430	8.35%	28.47%
	\$57,158	STEP 6	M	STEP 7	\$60,476	5.80%		M	8	64,793	7.14%	M	9	67,770	4.59%	M	10	73,430	8.35%	28.47%
new hire	\$59,876	STEP 7	M		\$60,476	1.00%		M	8	64,793	7.14%	M	9	67,770	4.59%	M	10	73,430	8.35%	22.64%
new hire	\$59,876	STEP 7	M		\$60,476	1.00%		M	8	64,793	7.14%	M	9	67,770	4.59%	M	10	73,430	8.35%	22.64%
new hire	\$59,876	STEP 7	M		\$60,476	1.00%		M	8	64,793	7.14%	M	9	67,770	4.59%	M	10	73,430	8.35%	22.64%
	\$59,876	STEP 7	M	STEP 8	\$64,151	7.14%		M	9	67,099	4.60%	M	10	71,983	7.28%	M	11	77,250	7.32%	29.02%
	\$59,876	STEP 7	M	STEP 8	\$64,151	7.14%		M	9	67,099	4.60%	M	10	71,983	7.28%	M	11	77,250	7.32%	29.02%
	\$59,876	STEP 7	M	STEP 8	\$64,151	7.14%		M	9	67,099	4.60%	M	10	71,983	7.28%	M	11	77,250	7.32%	29.02%
	\$59,876	STEP 7	M	STEP 8	\$64,151	7.14%		M	9	67,099	4.60%	M	10	71,983	7.28%	M	11	77,250	7.32%	29.02%
	\$59,876	STEP 7	M	STEP 8	\$64,151	7.14%		M	9	67,099	4.60%	M	10	71,983	7.28%	M	11	77,250	7.32%	29.02%
	\$59,876	STEP 7	M	STEP 8	\$64,151	7.14%		M	9	67,099	4.60%	M	10	71,983	7.28%	M	11	77,250	7.32%	29.02%
	\$59,876	STEP 7	M	STEP 8	\$64,151	7.14%		M	9	67,099	4.60%	M	10	71,983	7.28%	M	11	77,250	7.32%	29.02%
new hire	\$63,516	STEP 8	M		\$64,151	7.14%		M	9	67,099	4.60%	M	10	71,983	7.28%	M	11	77,250	7.32%	15.13%
	\$63,516	STEP 8	M	STEP 9	\$66,435	4.60%		M	10	71,270	7.28%	M	11	75,725	6.25%	M	12	81,008	6.98%	27.54%
	\$63,516	STEP 8	M	STEP 9	\$66,435	4.60%		M	10	71,270	7.28%	M	11	75,725	6.25%	M	12	81,008	6.98%	27.54%
	\$63,516	STEP 8	M	STEP 9	\$66,435	4.60%		M	10	71,270	7.28%	M	11	75,725	6.25%	M	12	81,008	6.98%	27.54%
	\$63,516	STEP 8	M	STEP 9	\$66,435	4.60%		M	10	71,270	7.28%	M	11	75,725	6.25%	M	12	81,008	6.98%	27.54%
	\$65,777	STEP 9	M	STEP 10	\$70,565	7.28%		M	11	74,978	6.25%	M	12	79,411	5.91%	M	13	83,775	5.50%	27.36%
	\$65,777	STEP 9	M	STEP 10	\$70,565	7.28%		M	11	74,978	6.25%	M	12	79,411	5.91%	M	13	83,775	5.50%	27.36%
	\$65,777	STEP 9	M	STEP 10	\$70,565	7.28%		M	11	74,978	6.25%	M	12	79,411	5.91%	M	13	83,775	5.50%	27.36%
	\$65,777	STEP 9	M	STEP 10	\$70,565	7.28%		M	11	74,978	6.25%	M	12	79,411	5.91%	M	13	83,775	5.50%	27.36%
	\$65,777	STEP 9	M	STEP 10	\$70,565	7.28%		M	11	74,978	6.25%	M	12	79,411	5.91%	M	13	83,775	5.50%	27.36%
Leave of absence FY14								M	12	78,625		M	13	82,124	4.45%	M	14	86,750	5.63%	10.33%
	\$73,501	STEP 11	M	STEP 12	\$77,847	5.91%		M	13	81,311	4.45%	M	14	84,428	3.83%	M	14	86,750	2.75%	18.03%
	\$73,501	STEP 11	M	STEP 12	\$77,847	5.91%		M	13	81,311	4.45%	M	14	84,428	3.83%	M	14	86,750	2.75%	18.03%
	\$73,501	STEP 11	M	STEP 12	\$77,847	5.91%		M	13	81,311	4.45%	M	14	84,428	3.83%	M	14	86,750	2.75%	18.03%
	\$77,076	STEP 12	M	STEP 13	\$80,506	4.45%		M	14	82,973	3.06%	M	14	84,428	1.75%	M	14	86,750	2.75%	12.55%
	\$77,076	STEP 12	M	STEP 13	\$80,506	4.45%		M	14	82,973	3.06%	M	14	84,428	1.75%	M	14	86,750	2.75%	12.55%
	\$77,076	STEP 12	M	STEP 13	\$80,506	4.45%		M	14	82,973	3.06%	M	14	84,428	1.75%	M	14	86,750	2.75%	12.55%
	\$77,076	STEP 12	M	STEP 13	\$80,506	4.45%		M	14	82,973	3.06%	M	14	84,428	1.75%	M	14	86,750	2.75%	12.55%
	\$79,708	STEP 13	M	STEP 14	\$81,533	2.29%		M	14	82,973	1.77%	M	14	84,428	1.75%	M	14	86,750	2.75%	8.83%
	\$79,708	STEP 13	M	STEP 14	\$81,533	2.29%		M	14	82,973	1.77%	M	14	84,428	1.75%	M	14	86,750	2.75%	8.83%
	\$79,708	STEP 13	M	STEP 14	\$81,533	2.29%		M	14	82,973	1.77%	M	14	84,428	1.75%	M	14	86,750	2.75%	8.83%

Employee Level Unit A Cost Analysis FY14-FY17 From Maria Hortaridis, With Additional Columns and Highlights by Pat Colburn

New Hires	Current Salary	Current Step	Current Lane	Correct Step 13-14	Correct Salary 13-14	% Increase	note	FY15 Degree	FY15 Step	FY15 Salary	% Increase	FY16 Degree	FY16 Step	FY16 Salary	% Increase	FY17 Degree	FY17 Step	FY17 Salary	% Increase	Total % Over 2013
	\$84,683	STEP 14	M45		\$86,155	1.74%		M45	14	87,641	1.72%	M45	14	89,143	1.71%	M45	14	92,475	3.74%	9.20%
	\$84,683	STEP 14	M45		\$86,155	1.74%		M45	14	87,641	1.72%	M45	14	89,143	1.71%	M45	14	92,475	3.74%	9.20%
	\$84,683	STEP 14	M45		\$86,155	1.74%		M45	14	87,641	1.72%	M45	14	89,143	1.71%	M45	14	92,475	3.74%	9.20%
	\$83,051	STEP 12	M60	STEP 13	\$86,750	4.45%		M60	14	89,312	2.95%	M60	14	90,830	1.70%	M60	14	93,281	2.70%	12.32%
incorrect degree	\$85,891	STEP 13	M60	STEP 14	\$87,809	2.23%		M60	14	89,312	1.71%	M60	14	90,830	1.70%	M60	14	93,281	2.70%	8.60%
	\$86,321	STEP 14	M60		\$87,809	1.72%		M60	14	89,312	1.71%	M60	14	90,830	1.70%	M60	14	93,281	2.70%	8.06%
on leave	\$86,321	STEP 14	M60		\$87,809	1.72%		M60	14	89,312	1.71%	M60	14	90,830	1.70%	M60	14	93,281	2.70%	8.06%
	\$86,321	STEP 14	M60		\$87,809	1.72%		M60	14	89,312	1.71%	M60	14	90,830	1.70%	M60	14	93,281	2.70%	8.06%
	\$57,605		B	STEP 8	\$58,181	1.00%		B	9	61,541	5.78%	B	10	65,900	7.08%	B	10	67,225	2.01%	16.70%
	\$54,433		B	STEP 7	\$54,977	1.00%		B	8	58,763	6.89%	B	9	62,156	5.77%	B	10	67,225	8.16%	23.50%
	\$67,139		M15	STEP 9	\$67,810	1.00%		M15	10	72,200	6.47%	M15	10	72,922	1.00%	M15	10	74,387	2.01%	10.80%
	\$51,936		B	STEP 6	\$52,455	1.00%		B	7	55,527	5.86%	B	8	59,350	6.88%	B	9	63,405	6.83%	22.08%
	\$67,139		M15	STEP 9	\$67,810	1.00%		M15	10	72,200	6.47%	M15	10	72,922	1.00%	M15	10	74,387	2.01%	10.80%
	\$65,777		M	STEP 9	\$66,435	1.00%		M	10	71,270	7.28%	M	10	71,983	1.00%	M	10	73,430	2.01%	11.63%
	\$65,325		B15	STEP 10	\$65,978	1.00%		B15	10	66,638	1.00%	B15	10	67,304	1.00%	B15	10	68,657	2.01%	5.10%
	\$65,777		M	STEP 9	\$66,435	1.00%		M	9	67,099	1.00%	M	10	71,983	7.28%	M	10	73,430	2.01%	11.63%
	\$23,386,692				\$24,332,761	4.05%				25,356,714	4.21%			26,328,667	3.83%			27,592,855	4.80%	17.99%

Highlighted positions are those that the Schools and the STA don't agree on via their respective spreadsheets. There are also several that appear on the STA spreadsheet and not on this sheet. Approximately 28 in total.

DRAFT

