

To members of the BOF,

I see that you have posted salary information from the BOE for the Public Hearing. The format of this information is poor. It's provided as a non-native PDF; as images of a spreadsheet and not the text. I will admit it's better than the BOE Facebook post which consisted of approximately 30 images. This information should be provided in a native spreadsheet format; for example, in Excel or Google Sheets. This would allow citizens to easily manipulate the data for analysis rather than simply viewing it.

I do want to make a claim that the BOE actually went to lengths with the specific intent in making these documents less useful for the citizens; and that assertion is based on an analysis of the metadata embedded in the PDFs. I believe they created these documents in a normal spreadsheet application, then printed these documents, then used a TOSHIBA e-STUDIO 6516AC to scan the printed documents to PDF. This way they removed the citizens ability to easily work with the native files. I'm unsure how this is a "step forward in terms of confidence and trust."

With that being said, I do have questions regarding this newly released information. According to the certified salary table, the Superintendent will make \$232,200 and the Assistant Superintendent will make \$192,262. They both have the Footnote 8 identifier which means the "Salaries include annuities as stipulated by contract".

I believe this is a correct table for 2024/2025:

| | | Assistant Superintendent | Superintendent |
|----------------------------|--------------------------------|---------------------------------|-----------------------|
| | Base Salary | \$178,020 | \$215,000 |
| | Annuity | \$14,242 | \$17,200 |
| Sum | | \$192,262 | \$232,200 |
| | | | |
| Other Cash Benefits | | | |
| | Transportation Stipend | \$2,000 | \$6,000 |
| | HSA Deductible Funding* | \$2,000 | \$2,000 |
| | | | |
| TOTAL | | \$196,262 | \$240,200 |

The * is to indicate the employee may or may not receive this benefit. This is not a request for protected personal health information. The table is intended to show what additional cash benefits may exist for these employees and how that is not included in the certified salaries BOE line item.

1.) The salary for the Assistant Superintendent in the BOE budget is her salary based on the raise formula in her contract. This new rate of pay begins July 1, 2024 regardless of a referendum approved BOE budget. Previously individuals have asked the BOE

where a raise for the Superintendent would come from. The BOE previously explained there is no padding in the BOE budget and they weren't sure.

| Document | Line # | Description | Amount |
|-----------------|---------------|--|---------------|
| Certified | 417 | Estimated merit salary increases for non-union certified employees | \$84,191 |
| Classified | 183 | Estimated merit salary increases for non-union | \$24,561 |
| Classified | 184 | Estimated increase for classified staff union | \$74,241 |
| | | | |
| | | Total | \$182,993 |

Line 417: This line includes a typographical error as it should have stated non-certified union employees. The money in this account is set aside for anticipated salary increases / market adjustments for paraprofessionals, RBT's, CDA's and cafeteria employees who are currently in the midst of contract negotiations.

Line 183: this refers to all of the employees listed below who receive annual salary agreements but are at will employees. School Safety Personnel, In-School Suspension Coordinator, Accountant, Executive Assistant to the Superintendent, Finance Associate I, Finance Associate II, Human Resource Associate, Human Resource Coordinator, Director of Facilities, Data Specialist

Line 184: This line refers to another group of non-certified union employees, specifically Council 4 Local 1303-450 which includes our office professionals. As their union had a TA when we built the budget but the contract was not signed by all parties until February 27, this money was held in a separate line.

The Assistant Superintendent is a non-union certified employee and her raise is already included in the budget. There is \$183k in the budget for raises for unnamed non-union employees. Is that a correct interpretation? Which positions have contracts without built in raises? **School Safety Personnel, In-School Suspension Coordinator, Accountant, Executive Assistant to the Superintendent, Finance Associate I, Finance Associate II, Human Resource Associate, Human Resource Coordinator, Director of Facilities, Data Specialist, and Superintendent.** The intent is to understand the magnitude of the uncertainty, and perhaps mitigate it in the future.

2.) The memo indicates the data is based on staffing figures as of February 14, 2024. In the certified document, line 415 is for an accountant who transferred to the town in January. I'm assuming this is an oversight, is the intent to reserve an accountant salary in the proposed budget? **As of February 14, the district still had a vacant accounting position. During the transition, district administration proposed a restructuring of the finance department to improve services and reduce financial obligation. The restructuring was approved at the March 12, 2024 meeting.**

3.) As part of the Superintendents contracts they each receive transportation stipends; and it's apparently not in the certified salaries. Where is this information in the BOE budget? It may be in "Travel: Central Office" which has a budget of \$11,700. If \$8k of the \$11.7k is mandatory spending, because it's paid as a stipend to the employee, what's the leftover of \$3.7k anticipated to be used for? **The Central Office Travel includes the following \$6000.00 for Superintendent transportation stipend per contract, \$2000.00 for Assistant Superintendent transportation stipend. The money remaining in this account is used for travel reimbursements for other employees who submit mileage reimbursement forms throughout the year. The current reimbursement rate per the IRS is .0655 per mile.**

4.) As part of the Superintendents contracts they are eligible to receive up to 50% of the deductible deposited to their HSA; if they were to choose a plan with dependent coverage, they would receive the maximum which would be a \$2k payment. So this question isn't about finding the medical details of specific employees. This is a very similar benefit as provided in the teachers contract. Is the deductible still \$2k for individual coverage and \$4k for dependent/family? **The deductible is \$2,000 Individual, \$4,000 Two or More.** Where is the funding of the employee's HSA deductible in the BOE budget? **Line 133 of the Line Item Budget 41210 Employee Related Insurance \$3,712,852.00** How does the BOE plan for this expense given that an employee may or may not choose coverage? **The district runs a report and uses prior year data as an estimate for financial liability. History tells us that this is a reliable indicator of coverage but obviously not an exact science.**

I look forward to the BOE providing us answers to these questions.

Sincerely,
Michael Dubreuil