

To: NRSD Finance Subcommittee  
From: Mark Jones  
Subject: Preliminary Personnel Budget FY 2017  
Date: Nov 23 2015

The attached tables are a preliminary and tentative projection of Personnel Salaries and Benefits.

For the purposes of this preliminary review of expenditures, these projections for Fiscal Year ending June 30, 2017 (FY 2017) make a very basic assumption: that the same population of individuals will continue in their same positions, and that the number of positions will not change, with neither the creation nor extinguishment of any positions.

On a preliminary basis, with the above assumptions, Salaries are likely to increase in the vicinity of \$1.1 million, and Benefits are likely to increase in the vicinity of \$500,000, for a total change of in the vicinity of \$1.6 million. The projected total Salaries is about \$34.5 million and Benefits about \$7.7 million, for a total preliminary FY 2017 personnel expenditure of about \$42.3 million.

Note that the attached FY 2015 numbers are actual, and that the FY 2016 numbers are the approved budget for the present school year.

**NRSD Personnel  
Salary and Benefits  
Peliminary FY 2017 Estimate**

As of Nov 23, 2015  
Subject to revision.

<b>NRSD Salary Totals by Unit</b>	<b>FY13 Actual</b>	<b>FY 13 %</b>	<b>FY14 Actual</b>	<b>FY 14 \$ Change</b>	<b>FY 14 %</b>	<b>FY15 Actual</b>	<b>FY 15 \$ Change</b>	<b>FY 15 %</b>	<b>FY16 Voted</b>	<b>FY 2016 \$ Change</b>	<b>FY 16 %</b>	<b>3-Yr Ave % Change</b>	<b>FY17 Projected</b>	<b>FY 2017 Projected \$ Change</b>	<b>Projected FY 17 %</b>
Unit A (Teachers)	\$22,280,256		\$22,489,943	\$209,687	0.94%	\$23,670,213	\$1,180,270	5.25%	\$25,157,347	\$1,487,134	6.28%	4.30%	\$25,982,320	\$824,973	3.28%
(% of total Salary)		74.95%			74.09%			74.29%			75.28%				75.27%
Unit C (Support Staff)	\$4,214,860		\$4,311,405	\$96,546	2.29%	\$4,591,647	\$280,241	6.50%	\$4,779,392	\$187,745	4.09%	4.46%	\$4,952,537	\$173,145	3.62%
(% of total Salary)		14.18%			14.20%			14.41%			14.30%				14.35%
Non Union (Administrators)	\$2,797,202		\$3,105,886	\$308,684	11.04%	\$3,121,649	\$15,763	0.51%	\$3,155,230	\$33,581	1.08%	4.27%	\$3,258,019	\$102,789	3.26%
(% of total Salary)		9.41%			10.23%			9.80%			9.44%				9.44%
Substitutes	\$432,666		\$447,339	\$14,672	3.39%	\$477,926	\$30,587	6.84%	\$325,000	-\$152,926	-32.00%	-8.29%	\$325,000	\$0	0.00%
(% of total Salary)		1.46%			1.47%			1.50%			0.97%				0.94%
Salary Totals by Unit	\$29,724,984		\$30,354,573	\$629,589	2.12%	\$31,861,435	\$1,506,862	4.96%	\$33,416,969	\$1,555,534	4.88%	4.14%	\$34,517,876	\$1,100,907	3.29%

<b>NRSD Benefits - Account Name</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY 14 \$ Change</b>	<b>FY 14 % Change</b>	<b>FY15 Actual</b>	<b>FY 15 \$ Change</b>	<b>FY 15 % Change</b>	<b>FY16 Voted</b>	<b>FY 2016 \$ Change</b>	<b>FY 16 % Change</b>	<b>3-Yr Ave % Change</b>	<b>FY17 Projected</b>	<b>Projected \$ Change FY 2017</b>	<b>Proj. FY 17 % Change</b>
Health Insurance - Active Employee	\$4,088,050	\$4,444,972	\$356,922	8.73%	\$4,527,565	\$439,514	1.86%	\$4,825,000	\$297,435	6.57%	6.01%	\$5,200,000	\$375,000	7.77%
Health Insurance - Retirees	\$596,257	\$654,479	\$58,222	9.76%	\$606,959	\$10,702	-7.26%	\$700,000	\$93,041	15.33%	5.80%	\$750,000	\$50,000	7.14%
Dental Insurance - Active Employee	\$171,241	\$192,287	\$21,047	12.29%	\$206,491	\$35,251	7.39%	\$250,000	\$43,509	21.07%	15.33%	\$262,500	\$12,500	5.00%
Dental Insurance - Retirees	\$68,220	\$64,118	-\$4,102	-6.01%	\$70,762	\$2,542	10.36%	\$48,000	-\$22,762	-32.17%	-9.88%	\$50,500	\$2,500	5.21%
Unemployment Insurance	\$14,914	\$20,474	\$5,560	37.28%	\$13,569	-\$1,345	-33.73%	\$50,000	\$36,431	268.50%	78.42%	\$50,000	\$0	0.00%
Worcester County Retirement	\$741,696	\$764,574	\$22,878	3.08%	\$729,374	-\$12,322	-4.60%	\$717,712	-\$11,662	-1.60%	-1.08%	\$725,000	\$7,288	1.02%
Workers Compensation Insurance	\$119,655	\$142,649	\$22,994	19.22%	\$173,208	\$53,553	21.42%	\$187,000	\$13,792	7.96%	18.76%	\$235,000	\$48,000	25.67%
Medicare	\$407,544	\$424,191	\$16,647	4.08%	\$442,656	\$35,112	4.35%	\$450,000	\$7,344	1.66%	3.47%	\$460,000	\$10,000	2.22%
Life Insurance	\$14,374	\$15,167	\$794	5.52%	\$15,403	\$1,029	1.55%	\$18,000	\$2,597	16.86%	8.41%	\$18,000	\$0	0.00%
Benefits Category Total	\$6,221,951	\$6,722,912	\$500,961	8.05%	\$6,785,987	\$564,036	0.94%	\$7,245,712	\$459,725	6.77%	5.48%	\$7,751,000	\$505,288	6.97%

Total Preliminary Estimated FY 2017

**\$42,268,876      \$1,606,195**