



**SCHOOL DEPARTMENT 2013-2014 vs. 2014-2015**

	2013-2014	2014-2015	Less Capital Expense	Adjusted 2014-2015	Change	% Change
<b>EXPENDITURES</b>	21,774,823 *	22,682,474	250,105	22,432,369	657,546	3.0
Revenue						
Local Aid	16,799,815	17,429,955	250,105	17,179,850	380,035	2.3
State Aid	3,575,483	3,852,994		3,852,994	277,511	7.8
Fund Balance	952,000	952,000		952,000	0	0.0
Federal	325,025	325,025		325,025	0	0.0
Other	122,500	122,500		122,500	0	0.0
<b>TOTAL REVENUE</b>	21,774,823 *	22,682,474	250,105	22,432,369	657,546	3.0

\*2013-2014 expenditures and revenues reflect a reduction in Capital Expense, therefore, the 2014-2015 budget has been adjusted to reflect a similar reduction

3/4/2014





Description	Actual 2012-2013	Budget 2013-2014	Proposed 2014-2015	Change	%Change	Explanation/Rationale
Teachers Salaries	7,346,356.83	7,822,974	8,107,910	284,936	3.6	Provides for 1.85% increase over current actual plus steps
Special Education Resource Teacher	581,931.49	623,243	1,036,860	413,617	66.4	Provides for 1.85% increase over current actual plus steps
Speech Therapists Salaries	253,276.68	264,009	273,085	9,076	3.4	Provides for 1.85% increase over current actual plus steps
Special Education Self-Contained Teacher	360,835.00	376,426	0	-376,426	-100.0	Provides for 1.85% increase over current actual plus steps
Special Education Pre-K Teacher	27,488.78	34,042	39,688	5,646	16.6	Provides for 1.85% increase over current actual plus steps
Social Worker Salary	73,318.36	78,561	80,658	2,097	2.7	Provides for 1.85% increase over current actual plus steps
Psychologists Salary	140,444.87	150,873	156,470	5,597	3.7	Provides for 1.85% increase over current actual plus steps
Guidance Counselor Salaries	255,084.66	277,605	285,037	7,432	2.7	Provides for 1.85% increase over current actual plus steps
Librarian Salaries	150,216.86	155,991	162,108	6,117	3.9	Provides for 1.85% increase over current actual plus steps
Nurse Salaries	254,446.89	270,173	255,847	-14,326	-5.3	Provides for 1.85% increase over current actual plus steps
Homebound Teacher Salaries	3,712.00	3,000	3,000	0	0.0	Home tutoring of elementary & high school students
Substitute Pay-Sick Leave	81,860.00	89,916	89,916	0	0.0	Level Funding
Substitute Pay-Non Sick Leave	119,976.92	102,696	119,976	17,280	16.8	Based on experience
Summer School-Teacher's Salaries	1,110.00	0	0	0	0.0	Will be self-supporting
Custodian Overtime	25,191.84	41,159	41,159	0	0.0	Level funding
Custodian Salaries	587,161.35	566,677	581,067	14,390	2.5	Provides for 1.85% increase over current actual
Director/Assistant Building & Grounds	137,899.59	135,651	176,647	40,996	30.2	Provides for 1.85% increase over current actual plus creation of new plumber/maintenance position
Coaches Salaries-High School	79,575.29	92,322	102,893	10,571	11.5	Provides for 1.85% increase over current actual, plus 2 new track coaches
Coaches Salaries-Middle School	23,904.00	13,417	13,752	335	2.5	Provides for 1.85% increase over current actual
Extra Curricular Salaries	19,807.00	23,745	22,421	-1,324	-5.6	Provides for 1.85% increase over current actual
Special Education Bus Aides	43,770.65	56,058	45,105	-10,953	-19.5	Provides for 1.85% increase over current actual
Bus Monitors	131,949.77	151,603	166,559	14,956	9.9	Provides for 1.85% increase over current actual
Superintendent's Salary	142,623.85	143,897	148,451	4,554	3.2	Current actual, no increase budgeted
Assistant Superintendent Salary	113,046.60	115,811	122,433	6,622	5.7	Provides for 1.85% increase over current actual
Hope School Principal Salary	86,959.72	89,006	87,226	-1,780	-2.0	Provides for 1.85% increase over current actual
Clayville School Principal Salary	91,172.84	86,760	87,226	466	0.5	Provides for 1.85% increase over current actual
Scituate High School Principal Salary	108,999.18	111,546	115,072	3,526	3.2	Provides for 1.85% increase over current actual
Scituate Middle School Principal Salary	100,557.54	102,742	106,146	3,404	3.3	Provides for 1.85% increase over current actual
No. Scituate School Principal Salary	83,626.34	85,667	90,981	5,314	6.2	Provides for 1.85% increase over current actual
Assistant Principal's Salary	90,224.59	92,413	95,283	2,870	3.1	Provides for 1.85% increase over current actual
Consultant Salary	45,752.00	43,933	44,745	812	1.8	Provides for 1.85% increase over current actual
Clerks/Aides Salaries	366,832.72	346,072	366,833	20,761	6.0	Provides for 1.85% increase over current actual, plus coverages
Special Education Clerk Aides	258,425.74	338,387	333,769	-4,618	-1.4	Provides for 1.85% increase over current actual
School Library-Clerks Salaries	30,725.96	26,000	26,736	736	2.8	Provides for 1.85% increase over current actual
Secretaries Salaries	146,180.19	151,825	157,129	5,304	3.5	Provides for 1.85% increase over current actual
Guidance Counselor's Secretary Salary	23,455.69	24,541	25,411	870	3.5	Provides for 1.85% increase over current actual
Bookkeeper & Clerk Salary	82,766.49	81,590	80,337	-1,253	-1.5	Per existing contract
Payroll Clerk Salary	36,629.10	40,323	36,218	-4,105	-10.2	Per existing contract
Superintendent's Clerk Salary	38,341.04	41,189	40,656	-533	-1.3	Per existing contract (includes sub call clerk payment)
School Board Salaries	6,250.00	6,250	6,250	0	0.0	No increase
School Board Secretary	1,567.00	1,795	1,795	0	0.0	Provides for 1.85% increase over current actual
<b>EQUIPMENT REPAIRS</b>						
Hope Elementary School	0.00	585	585	0	0.0	Level Funding
Clayville Elementary School	0.00	350	350	0	0.0	Level Funding
Middle School/ High School	1,325.00	4,400	4,400	0	0.0	Level Funding
No. Scituate Elementary School	0.00	400	400	0	0.0	Level Funding
<b>TOTAL- Equipment Repair</b>	<b>1,325.00</b>	<b>5,735</b>	<b>5,735</b>	<b>0</b>	<b>0.0</b>	





Description	Actual 2012-2013	Budget 2013-2014	Proposed 2014-2015	Change	%Change	Explanation/Rationale
Athletic Equipment-High School	0.00	7,660	7,660	0	0.0	Level Funding
Athletic Equipment-Middle School	0.00	2,000	2,000	0	0.0	Level Funding
Travel-Principal/Teacher	13,945.37	8,930	8,930	0	0.0	No Increase
Charter School Tuition	49,881.00	125,100	125,100	0	0.0	NE Construction Academy and Charter Schools
Vocational School Tuition-Regular	406,888.50	345,758	345,758	0	0.0	Various Career and Tech Centers (Cranston, Coventry, Warwick)
<b>TEXTBOOKS</b>						
Hope Elementary School	2,487.31	2,500	2,500	0	0.0	Level Funding
Clayville Elementary School	3,543.88	4,450	4,450	0	0.0	Level Funding
High School	13,453.21	32,751	32,751	0	0.0	Level Funding
Middle School	4,200.70	8,300	8,300	0	0.0	Level Funding
No. Scituate Elementary School	3,105.38	4,000	4,000	0	0.0	Level Funding
<b>TOTAL-Textbooks</b>	<b>26,790.48</b>	<b>52,001</b>	<b>52,001</b>	<b>0</b>	<b>0.0</b>	
<b>LIB/CLASS REFERENCE BOOKS</b>						
Hope Elementary School	1,197.70	1,200	1,200	0	0.0	Library classroom reference books & periodicals
Clayville Elementary School	687.23	750	750	0	0.0	Library classroom reference books & periodicals
Middle School/ High School	6,364.76	6,662	6,662	0	0.0	Library classroom reference books & periodicals
No. Scituate Elementary School	739.87	850	850	0	0.0	Library classroom reference books & periodicals
<b>TOTAL-Lib/Class Reference Books</b>	<b>8,989.56</b>	<b>9,462</b>	<b>9,462</b>	<b>0</b>	<b>0.0</b>	
<b>INSTRUCTIONAL SUPPLIES</b>						
Hope Elementary School	20,581.41	20,053	20,053	0	0.0	Instructional supplies replacements
Clayville Elementary School	17,651.90	16,627	16,627	0	0.0	Instructional supplies replacements
Middle School/ High School	92,064.43	102,137	102,137	0	0.0	Instructional supplies replacements
No. Scituate Elementary School	16,142.65	20,891	20,891	0	0.0	Instructional supplies replacements
<b>TOTAL-Instructional Supplies</b>	<b>146,440.39</b>	<b>159,708</b>	<b>159,708</b>	<b>0</b>	<b>0.0</b>	
<b>ATHLETIC EXPENSES</b>						
High School	53,945.24	52,676	55,295	2,619	5.0	Supplies, officials, police, scorers, dues, ice time (includes track).
Middle School	3,230.64	6,400	6,400	0	0.0	Supplies, officials, police, scorers, dues, ice time.
<b>TOTAL-Athletic Expenses</b>	<b>57,175.88</b>	<b>59,076</b>	<b>61,695</b>	<b>2,619</b>	<b>4.4</b>	
<b>EQUIPMENT-BUY-LEASE</b>						
Hope Elementary School	4,176.38	2,235	2,235	0	0.0	Level funding.
Clayville Elementary School	4,307.94	3,000	3,000	0	0.0	Level funding.
Middle School/ High School	67,360.16	58,600	58,600	0	0.0	Level funding.
No. Scituate Elementary School	29,207.13	2,735	2,735	0	0.0	Level funding.
Main Office	87.99	2,000	2,000	0	0.0	Level funding.
<b>TOTAL-Equipment-Buy-Lease</b>	<b>105,139.60</b>	<b>68,570</b>	<b>68,570</b>	<b>0</b>	<b>0.0</b>	
Travel-Asst Superintendent	2,976.40	3,197	3,197	0	0.0	Per employee contract
Curriculum Development	156.29	12,000	12,000	0	0.0	Level funding
Offgrade Testing	0.00	0	0	0	0.0	No local support for testing supplies
<b>LIBRARY BOOKS</b>						
Hope Elementary School	1,732.32	1,672	1,672	0	0.0	Level funding
Clayville Elementary School	1,444.91	1,480	1,480	0	0.0	Level funding
Middle School/ High School	4,554.00	6,409	6,409	0	0.0	Level funding
No. Scituate Elementary School	1,657.80	1,624	1,624	0	0.0	Level funding
<b>TOTAL-Library Books</b>	<b>9,389.03</b>	<b>11,185</b>	<b>11,185</b>	<b>0</b>	<b>0.0</b>	





Description	Actual 2012-2013	Budget 2013-2014	Proposed 2014-2015	Change	%Change	Explanation/Rationale
Self-Contained Tuition-M&M	142,555.51	175,562	226,262	50,700	28.9	Ponagansett High School & NRIC
Self-Contained Tuition-Severe	0.00	0	0	0	0.0	No students anticipated
Non-Public Tuition Severe	94,556.72	78,483	64,012	-14,471	-18.4	RI School for Deaf, The Providence Center
Non-Public Day Beneficiary	0.00	0	0	0	0.0	No students anticipated
Residential/Beneficiary	0.00	0	0	0	0.0	No students anticipated
Pre School Tuition-Special Education	0.00	0	0	0	0.0	Will be grant funded
Special Education Legal/Diag Evaluation	6,415.00	8,912	8,912	0	0.0	Level funding
Scituate Share NW Region	43,687.19	31,656	32,641	985	3.1	Scituate's share of NW Regional Collaborative
PT Reg/Self-Contained Tuition	0.00	0	0	0	0.0	No students anticipated
PT Reg/Resource Tuition	7,032.82	208,849	188,791	-20,058	-9.6	Various Career & Tech Centers , NE Labor Academy, Project JOBS
Police Resource Officer	52,093.45	55,656	55,656	0	0.0	Resource Officer plus \$2,000 for police details at elementary schools
<b>TEST SCORING</b>						
Hope Elementary School	134.00	150	150	0	0.0	Level Funding
Clayville Elementary School	43.95	550	550	0	0.0	Level Funding
Middle School/ High School	0.00	0	0	0	0.0	Level Funding
No. Scituate Elementary School	244.44	250	250	0	0.0	Level Funding
<b>TOTAL-Test Scoring</b>	<b>422.39</b>	<b>950</b>	<b>950</b>	<b>0</b>	<b>0.0</b>	
School Doctor + Dentist	5,000.00	5,150	5,150	0	0.0	School Doctor and Dentist required by state law
<b>FIRST AID SUPPLIES</b>						
Hope Elementary School	386.89	620	620	0	0.0	First aid supplies-latex gloves, gauze pads, cold packs, tape, etc.
Clayville Elementary School	530.04	550	550	0	0.0	First aid supplies-latex gloves, gauze pads, cold packs, tape, etc.
Middle School/ High School	1,003.48	1,120	1,120	0	0.0	First aid supplies-latex gloves, gauze pads, cold packs, tape, etc.
No. Scituate Elementary School	975.97	750	750	0	0.0	First aid supplies-latex gloves, gauze pads, cold packs, tape, etc.
<b>TOTAL-First Aid Supplies</b>	<b>2,896.38</b>	<b>3,040</b>	<b>3,040</b>	<b>0</b>	<b>0.0</b>	
Fire Alarm Testing	12,603.00	11,893	14,000	2,107	17.7	Includes testing of additional sensors
Water	1,751.56	1,802	1,802	0	0.0	Level Funding
<b>ELECTRICITY</b>						
Hope Elementary School	18,153.97	24,500	22,660	-1,840	-7.5	Based on estimates from Director of Buildings & Grounds plus anticipated 3% PUC increase
Clayville Elementary School	19,671.91	30,100	26,780	-3,320	-11.0	Based on estimates from Director of Buildings & Grounds plus anticipated 3% PUC increase
Middle School/ High School	92,601.51	138,000	100,940	-37,060	-26.9	Based on estimates from Director of Buildings & Grounds plus anticipated 3% PUC increase
No. Scituate Elementary School	30,290.09	41,190	42,426	1,236	3.0	Based on estimates from Director of Buildings & Grounds plus anticipated 3% PUC increase
<b>TOTAL-Electricity</b>	<b>160,717.48</b>	<b>233,790</b>	<b>192,806</b>	<b>-40,984</b>	<b>-17.5</b>	
Rubbish & Hazardous Waste Removal	17,700.16	22,518	22,518	0	0.0	No increase
Cesspool Pumping	570.00	2,000	2,000	0	0.0	No increase
Emergency Repairs-Building	0.00	4,000	4,000	0	0.0	Level funding
Emergency Repairs-Equipment	0.00	5,000	5,000	0	0.0	Level funding
Equipment Maintenance Agreements	90,399.60	90,724	90,724	0	0.0	Covers maintenance contracts on equipment and software
Fire Extinguisher Service	0.00	2,170	2,270	100	4.6	Based on estimates from Director of Buildings & Grounds
Asbestos Management	2,250.00	750	2,500	1,750	233.3	Based on estimates from Director of Buildings & Grounds
Fire Insurance	53,860.50	53,352	59,247	5,895	11.0	Actual plus anticipated 10% increase
Rent for Superintendents Office	7,500.00	5,000	5,000	0	0.0	Level funding
Snow Removal	7,500.00	7,500	7,500	0	0.0	Level funding
Pest Control	1,772.00	1,740	1,772	32	1.8	Actual 2012-2013
<b>TELEPHONE</b>						
Main Office	5,242.68	3,801	5,243	1,442	37.9	Based on multi-year usage
Hope Elementary School	3,425.09	3,190	3,500	310	9.7	Based on multi-year usage
Clayville Elementary School	1,317.12	1,600	1,600	0	0.0	Based on multi-year usage
Middle School/ High School	7,353.82	12,900	9,700	-3,200	-24.8	Based on multi-year usage
No. Scituate Elementary School	2,110.89	3,050	2,500	-550	-18.0	Based on multi-year usage
<b>TOTAL-Telephone</b>	<b>19,449.60</b>	<b>24,541</b>	<b>22,543</b>	<b>-1,998</b>	<b>-8.1</b>	





Description	Actual 2012-2013	Budget 2013-2014	Proposed 2014-2015	Change	%Change	Explanation/Rationale
<b>HEATING FUEL</b>						
Hope Elementary School	52,498.74	43,294	50,000	6,706	15.5	Based on estimates from Director of Buildings & Grounds
Clayville Elementary School	43,754.02	39,173	41,000	1,827	4.7	Based on estimates from Director of Buildings & Grounds
Middle School/ High School	161,423.93	169,280	165,000	-4,280	-2.5	Based on estimates from Director of Buildings & Grounds
No. Scituate Elementary School	65,418.69	60,042	60,000	-42	-0.1	Based on estimates from Director of Buildings & Grounds
<b>TOTAL-Heating Fuel</b>	<b>323,095.38</b>	<b>311,789</b>	<b>316,000</b>	<b>4,211</b>	<b>1.4</b>	
<b>CUSTODIAN SUPPLIES</b>						
Main Office	665.43	168	666	498	296.4	Actual 2012-2013
Hope Elementary School	5,685.00	4,750	4,750	0	0.0	Based on estimates from Director of Buildings & Grounds
Clayville Elementary School	3,522.17	3,968	3,968	0	0.0	Based on estimates from Director of Buildings & Grounds
Middle School/ High School	23,260.74	14,634	14,634	0	0.0	Based on estimates from Director of Buildings & Grounds
No. Scituate Elementary School	4,495.64	5,450	5,450	0	0.0	Based on estimates from Director of Buildings & Grounds
<b>TOTAL-Janitorial Supplies</b>	<b>37,628.98</b>	<b>28,970</b>	<b>29,468</b>	<b>498</b>	<b>1.7</b>	
<b>UPKEEP OF GROUNDS</b>						
Hope Elementary School	693.80	667	667	0	0.0	Loam, fertilizer & playground cover
Clayville Elementary School	622.81	530	530	0	0.0	Loam, fertilizer & playground cover
Middle School/ High School	7,912.11	7,270	7,270	0	0.0	Fertilizer, seed, diamond mix and grub control
No. Scituate Elementary School	420.65	660	660	0	0.0	Loam, fertilizer & playground cover
<b>TOTAL-Upkeep of Grounds</b>	<b>9,649.37</b>	<b>9,127</b>	<b>9,127</b>	<b>0</b>	<b>0.0</b>	
<b>REPAIR OF BUILDINGS</b>						
Hope Elementary School	15,251.34	3,690	5,700	2,010	54.5	Based on estimates from Director of Buildings and Grounds
Clayville Elementary School	7,222.58	4,200	6,450	2,250	53.6	Based on estimates from Director of Buildings and Grounds
Middle School/ High School	50,884.72	36,198	55,350	19,152	52.9	Based on estimates from Director of Buildings and Grounds
No. Scituate Elementary School	30,375.21	4,930	7,500	2,570	52.1	Based on estimates from Director of Buildings and Grounds
<b>TOTAL-Repair of Bldgs.</b>	<b>103,733.85</b>	<b>49,018</b>	<b>75,000</b>	<b>25,982</b>	<b>53.0</b>	
Vehicle Repairs & Gasoline	45,714.07	18,328	18,328	0	0.0	Level funding
<b>REPAIR/REPLACE MECH EQUIP</b>						
Hope Elementary School	5,613.85	7,275	7,275	0	0.0	Repairs to mechanical & cafeteria equipment
Clayville Elementary School	8,704.84	7,000	7,000	0	0.0	Repairs to mechanical & cafeteria equipment
Middle School/ High School	27,430.68	35,793	35,793	0	0.0	Repairs to mechanical & cafeteria equipment
No. Scituate Elementary School	8,967.76	10,727	10,727	0	0.0	Repairs to mechanical & cafeteria equipment /additional funds for Water System
<b>TOTAL-Repair/Replace Mech Equip</b>	<b>50,717.13</b>	<b>60,795</b>	<b>60,795</b>	<b>0</b>	<b>0.0</b>	
<b>IMPROVEMENT BLDG/GROUNDS</b>						
Hope Elementary School	0.00	0	0	0	0.0	Will be funded by town Capital Reserve
Clayville Elementary School	0.00	0	0	0	0.0	Will be funded by town Capital Reserve
Middle School/ High School	0.00	0	0	0	0.0	Will be funded by town Capital Reserve
No. Scituate Elementary School	0.00	0	0	0	0.0	Will be funded by town Capital Reserve
<b>TOTAL-Improvement Bldg/Grounds</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
Athletic Buses-High School	21,736.70	29,150	30,650	1,500	5.1	Increase provides transportation for new track program
Athletic Buses-Middle School	4,094.89	6,500	6,500	0	0.0	
<b>FIELD TRIPS</b>						
Hope Elementary School	0.00	0	0	0	0.0	No local support
Clayville Elementary School	0.00	0	0	0	0.0	No local support
High School	0.00	0	0	0	0.0	No local support
Middle School	0.00	0	0	0	0.0	No local support
No. Scituate Elementary School	0.00	0	0	0	0.0	No local support
<b>TOTAL-Field Trips</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	





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Field Trips-Agriculture	0.00	0	0	0	0.0	No local support
<b>CULTURAL FIELD TRIPS</b>						
Hope Elementary School	0.00	0	0	0	0.0	No local support
Clayville Elementary School	0.00	0	0	0	0.0	No local support
Middle School/ High School	0.00	0	0	0	0.0	No local support
No. Scituate Elementary School	0.00	0	0	0	0.0	No local support
<b>TOTAL-Cultural Field Trips</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
Buses-Regular & Private	1,415,319.11	1,076,231	1,096,895	20,664	1.9	Reflects 1.92% increase based on FY14 CPI
Vehicle Insurance	3,158.41	5,590	5,590	0	0.0	No Increase
Buses- Special Education	0.00	351,333	358,079	6,746	1.9	Reflects 1.92% increase based on FY14 CPI
Superintendent's Expenses	2,954.50	3,197	3,197	0	0.0	No increase
Advertising	1,791.89	3,000	3,500	500	16.7	School Spring (online advertising) plus school committee agendas and legal ad advertising
School Department Newsletter	0.00	0	0	0	0.0	Eliminated - information on line
Subscription & Membership Fees	5,773.33	2,100	5,774	3,674	175.0	Membership fees (RIESP, RISSP, RISSA, etc.)
Main Office Supplies	5,038.88	4,200	4,200	0	0.0	Supplies for central office, no increase
NEASC Membership/Expenses	17,405.50	3,000	3,000	0	0.0	Membership fee for NEASC (necessary to maintain accreditation)
Postage	10,379.91	12,000	12,000	0	0.0	No Increase
Technology Support	153,510.00	151,767	156,350	4,583	3.0	Provides for 1.85% increase over current actual
Computer Supplies	2,076.90	1,507	1,507	0	0.0	No increase
School Board Expenses/Awards	6,978.08	4,524	4,524	0	0.0	School board expenses
Teacher of the Year	80.99	500	500	0	0.0	Donation to school in name of Teacher of the Year
High School Graduation Expense	4,784.18	5,805	5,805	0	0.0	Honor society \$1,435 + graduation expenses \$4,370
School Board Supplies	119.50	125	125	0	0.0	Supplies for school committee, no increase
School Board State Dues	4,078.00	4,200	4,200	0	0.0	Level funding
Error/Omissions Liability Insurance	20,210.00	18,099	22,232	4,133	22.8	Actual plus anticipated 10% increase
Sunshine Fund	75.00	125	125	0	0.0	No increase
Legal Services	33,392.50	25,500	25,500	0	0.0	No increase
Audit & Payroll Expenses	44,293.59	41,066	44,294	3,228	7.9	Actual 2012-2013
Textbooks Non Public	5,963.34	10,836	5,964	-4,872	-45.0	Reduction due to reimbursement from RIDE
Federal & State Programs	325,025.00	325,025	325,025	0	0.0	Expenditures will reflect actual grant funds received
Survivor Benefit/Certified	13,056.93	14,592	14,208	-384	-2.6	Current actual
Certified Pensions	1,382,205.41	1,462,676	1,483,706	21,030	1.4	Covers certified employees, rate at 14.01% (includes TIAA-CREF)
Non-Certified Pension	169,891.75	175,692	208,022	32,330	18.4	Covers non-certified employees who work at least 20 hours (rate at 15.95%) Includes TIAA-CREF
Social Security	147,605.28	148,552	148,552	0	0.0	Current rate of 6.2% to cover non certified eligible employees
Health Insurance	1,600,796.36	1,834,572	1,869,796	35,224	1.9	Anticipated 2% increase
Affordable Care Act (ACA)	0.00	0	38,159	38,159	0.0	New Requirement (2% of anticipated health care costs)
Dental Insurance	162,020.50	170,318	170,318	0	0.0	Level funding
Life Insurance	8,733.78	8,038	8,734	696	8.7	Current actual
Workers Compensation Insurance	20,997.26	14,000	14,000	0	0.0	Level funding
Medicare Insurance	174,991.78	185,913	185,913	0	0.0	1.45% of total salaries of eligible employees
Unemployment Compensation	22,602.00	31,755	31,755	0	0.0	Level funding-highly variable account
	20,474,966.31	21,774,823.00	22,432,369.00	657,546	3.0	

