

Staff or Program Change	Addition to Expenditures/ Increased Costs	Reduction in Expenditures/ Cost Savings	Rationale
Teacher Salary Advancement Model	\$62,997.00		Includes current personnel increases and placement into Salary Advancement Model
Wage adjustments for other employee groups	\$31,853.00		CPI is at 2.44% (was 2.13% last year)
Health Insurance	\$50,000.00		10% limit increase; 2% \$20,632.48, 5% \$51,581.20, 10% \$103,162.39
Health Insurance deductible		\$10,600.00	Raise out-of-pocket deductibles to \$400 single and \$800 family. This money can be FLEXed for a 30% savings.
Dental Insurance	\$2,000.00		Trends at 2-3%, last year 0%: 2% \$1599.20, 3% \$2,398.80
Vision Insurance	\$150.00		Was 0% last year: 2% \$142.62, 3% 213.93
SS, Medicare, Retirement, LTD, Life Ins.	\$13,000.00		SS 6.2% income, Medicare 1.45% income, Retirement - District pays 6.55% of income, LTD and Life premiums are age and wage dependent
District Office Support		\$10,000.00	2 hours per morning that the Food Service Manager formerly assisted in district office came out of Fund 10. Now, 100% of the salary will come out of Fund 50. Fund 50 is for food service and is self-sustaining.
Reduce CESA #6 Special Education/Curriculum Director Contract		\$13,319.00	From 260 days to 220 days
Extended contract for Reading Specialist	\$6,400.00		Admin Contract (188 days to 260 days)
Reconfigure secondary special education para position to less than 30 hours a week		\$24,088.00	ACA adjustments were done across the district several years ago for all other 9-month para positions; equity adjustment
Eliminate Business Ed.		\$69,781.00	Low student enrollment in business classes; see added memo
Kobussen Bus Route Analysis		\$50,000.00	Less one route saves \$50,000
Increase HS Yearbook Stipend	\$185.00		Increase from \$315 to \$500 & run during Rtl time
Add Elementary Yearbook Stipend	\$315.00		No compensation is currently offered for this position
Add Elementary Student Council Stipend	\$300.00		No compensation is currently offered for this position (can be one employee or a job share)
Powerlifting Advisor Stipend	\$300.00		Newly approved program for students - Pilot 2018-2019
Cuts to building/department budgets		\$24,000.00	Budgets were cut (Athletic, Building, Curriculum, Special Ed, Technology)
Revenue for use of available seats in Paving the Way by other districts	?		This line item is being researched; a per student cost needs to be established; the opportunity needs to be marketed
Increase 66.03 agreement with lola	?		lola does transportation at no cost to SDM; increase fee for services rendered
Total Additions	\$167,500.00		
Total Reductions		\$201,788.00	
		-\$34,288.00	District-wide Contingency for Emergencies (ex. generator failure)/Unforeseen Needs (ex. placement tuition in alternative school)