

MEMO

To: Mansfield Board of Education
CC: Kelly Lyman, Superintendent
From: Charmaine Bradshaw-Hill, Director
Date: January 4, 2022
Subject: Salary Budget Transfers – FY 2021/22

INTRODUCTION

With the COVID-19 pandemic, we have numerous changes to our personnel budgeting. With a few unanticipated retirements and personnel out on leaves of absences, we have a number of new hires and have moved a few positions within the school system.

The 2021/2022 budget included contingency funding for contract negotiations. After transferring the funds to the respective salary line items to cover the negotiated salary increases and to adjust for the changes with positions, the amount that will remain in Contingency for future use is \$860.

During the budget process, we anticipated using the ESSER II grant funding to cover salaries due to the pandemic. After the budget was adopted, it was decided that the funding for the ESSER II grant would not be needed for salaries and would be utilized for other services. The following transfers include the removal of the ESSER II grant deduction lines in the amount of \$283,870.

Also included in these transfers are the reallocation of the over-budgeted line items for Medical Insurance \$22,860 and Shared IT Services \$79,160. The respective Medical Insurance Fund and Management Services Fund were adjusted due to new information and decisions made after the Districts' budget was approved. Therefore, \$45,000 will be transferred to Consultants for graphic design, Center for School Change and CES. The remaining balance of \$57,020 will be transferred to Contingency for future use.

A brief description of the requested transfers over \$1,000 follows:

Middle School

Regular Instruction - Certified: Decrease \$47,400: This is primarily due to one position filled at a lower rate than budgeted and another teacher's resignation covered at a lower rate.

ESSER II Grant Deduction – Non-Certified: Increase \$23,050: Grant will not be used for salaries.

Regular Instruction – Instructional Assistants: Decrease \$13,760: This is primarily due to one position not being filled. That savings is offset by the general wage increase for four positions.

Principal's Office – Administrators: Increase \$2,160: Rates for two employees are greater than budgeted.

Principal's Office – Secretaries: Increase \$3,590: Annual increase that was budgeted for in Contingency.

Goodwin School

Regular Instruction - Certified: Increase \$8,190: Teacher transferred to Southeast and another transferred from PreK to newly added Kindergarten position that was added due to enrollment numbers.

ESSER II Grant Deduction – Non-Certified: Increase \$23,040: Grant will not be used for salaries.

Regular Instruction – Instructional Assistants: Decrease \$45,650: Three positions were eliminated that had been added in school year 2020-21 due to COVID.

Principal's Office – Administrators: Increase \$1,100: Rate for administrator was greater than budgeted.

Principal's Office – Secretaries: Increase \$1,230: Annual increase that was budgeted for in Contingency.

Information Technology – Non-Certified: Increase \$1,060: Annual increase that was budgeted for in Contingency.

Southeast School

Regular Instruction - Certified: Decrease \$33,440: One position was filled at a lower rate than budgeted.

ESSER II Grant Deduction – Non-Certified: Increase \$2,950: Grant will not be used for salaries.

General Instruction – Non-Certified: Increase \$1,720: Annual increase that was budgeted for in Contingency.

Principal's Office – Administrators: Increase \$1,100: Rate for administrator was greater than budgeted.

Principal's Office – Secretaries: Increase \$1,120: Annual increase that was budgeted for in Contingency.

Information Technology – Non-Certified: Increase \$1,060: Annual increase that was budgeted for in Contingency.

Vinton School

Regular Instruction – Certified: Increase \$92,620: Hiring of one teacher at a greater rate than budgeted; adding a Kindergarten teacher due to enrollment numbers at a higher rate than was budgeted for in Contingency; and savings from leave of absences.

ESSER II Grant Deduction – Non-Certified: Increase \$23,050: Grant will not be used for salaries.

Regular Instruction – Non-Certified: Decrease \$11,640: Annual increase that was budgeted for in Contingency is offset by the savings of eliminating one position that was added due to COVID in school year 2020-21.

Principal's Office – Administrators: Increase \$1,100: Rate for administrator was greater than budgeted.

Principal's Office – Secretaries: Increase \$1,500: Annual increase that was budgeted for in Contingency.

Information Technology – Non-Certified: Increase \$1,060: Annual increase that was budgeted for in Contingency.

District Management

General Instruction – Certified: Decrease \$216,390: Eliminating two remote teaching positions that were added due to COVID in school year 2020-21 and the savings from an unpaid leave of absence.

ESSER II Grant Deduction – Non-Certified: Increase \$171,640: Grant will not be used for salaries.

Regular Instruction – Non-Certified: Increase \$2,700: Annual increase that was budgeted for in Contingency.

Library – Certified: Decrease \$11,760: Position was filled at a lower rate than budgeted.

Library – Non-Certified: Increase \$2,240: Annual increase that was budgeted for in Contingency.

Library & Media Personnel: Decrease \$2,770: Position was filled at a lower rate than budgeted.

District Management – Secretaries: Decrease \$2,420: Position was filled at a lower rate than budgeted.

Superintendent: Increase \$5,830: Salary increase budgeted in contingency.

Central Office – Staff: Increase \$27,990: Salary increases that were budgeted in Contingency.

Employee Benefits: Increase \$28,470: Adjustment to benefits based on salary changes district wide.

Support Services

Enrichment – Certified: Decrease \$25,110: Position was filled at a lower rate than budgeted.

Pre-Kindergarten – Certified: Decrease \$13,060: Position was filled at a lower rate than budgeted.

Pre-Kindergarten – IDEA 611 Grant Deduction: Increase \$26,690: To align grant deductions within the schools as to where the grant funding is being utilized.

Pre-Kindergarten – Instructional Assistants: Increase \$9,560: Salary increase that was budgeted for in Contingency.

Remedial Reading – Certified: Decrease \$39,680: Position hired at a lower rate than budgeted as well as an unpaid leave of absence savings.

Health Services – Nurses: Decrease \$65,200: Vacancies hired at lower rates.

Special Education

Instruction – IDEA 611 Grant Deduction: Decrease \$18,670: To align grant deductions within the schools as to where the grant funding is being utilized.

ESSER II Grant Deduction – Non-Certified: Increase \$40,140: Grant will not be used for salaries.

Instruction – Instructional Assistants: Increase \$22,460: Salary increase that was budgeted for in Contingency.

Administration: Increase \$13,640: Market adjustment to Director of Special Education and Student Support Services pay scale.

Administration- Secretaries: Increase \$3,700: Salary increase that was budgeted for in Contingency.

Attachments

1. *Salary Budget Transfers – FY 2021/2022*

MANSFIELD BOARD OF EDUCATION

SALARY BUDGET TRANSFERS

FY 2021/2022

	ACCOUNT NUMBER				APPROP	ESTIMATED	INCREASE	DECREASE	ADJUSTED APPROP
Middle School									
Certified Classroom	112	61101	51001	01	3,404,060	3,356,660	-	(47,400)	3,356,660
ESSER II Grant Deduction - Non-Certified	112	61101	51077	01	(23,050)	-	23,050	-	-
Inst Assts	112	61101	51101	01	103,270	89,510	-	(13,760)	89,510
Guidance Cert	112	62102	51006	01	199,390	199,390	-	-	199,390
Principal Office/Administrators	112	62520	51002	01	300,520	302,680	2,160	-	302,680
Secretaries	112	62520	51102	01	143,260	146,850	3,590	-	146,850
Principal Office Other (Team Leaders)	112	62520	51111	01	11,550	11,550	-	-	11,550
IT	112	62520	51115	01	114,850	114,590	-	(260)	114,590
Coaches/Advisors	112	63430	51116	01	39,630	39,630	-	-	39,630
Athletic Coaches	112	63440	51116	01	13,600	13,600	-	-	13,600
Goodwin									
Certified Classroom	112	61101	51001	02	1,079,150	1,087,340	8,190	-	1,087,340
ESSER II Grant Deduction - Non-Certified	112	61101	51077	02	(23,040)	-	23,040	-	-
Inst Assts	112	61101	51101	02	151,440	105,790	-	(45,650)	105,790
Principal Office/Administrators	112	62520	51002	02	152,940	154,040	1,100	-	154,040
Principal office Secretaries	112	62520	51102	02	49,070	50,300	1,230	-	50,300
IT	112	62520	51115	02	42,190	43,250	1,060	-	43,250
Southeast									
Certified Classroom	112	61101	51001	03	1,175,400	1,141,960	-	(33,440)	1,141,960
ESSER II Grant Deduction - Non-Certified	112	61101	51077	03	(2,950)	-	2,950	-	-
Inst Assts	112	61101	51101	03	142,810	144,530	1,720	-	144,530
TITLE I PT A GRANT DEDUCTION	112	61101	51021	03	(50,190)	(50,190)	-	-	(50,190)
Principal Office/Administrators	112	62520	51002	03	152,940	154,040	1,100	-	154,040
Principal office Secretaries	112	62520	51102	03	44,560	45,680	1,120	-	45,680
IT	112	62520	51115	03	42,190	43,250	1,060	-	43,250
Vinton									
Certified Classroom	112	61101	51001	04	1,188,600	1,281,220	92,620	-	1,281,220
ESSER II Grant Deduction - Non-Certified	112	61101	51077	04	(23,050)	-	23,050	-	-
Inst Assts	112	61101	51101	04	138,690	127,050	-	(11,640)	127,050
Principal Office/Administrators	112	62520	51002	04	152,940	154,040	1,100	-	154,040
Principal office Secretaries	112	62520	51102	04	44,180	45,680	1,500	-	45,680
IT	112	62520	51115	04	42,190	43,250	1,060	-	43,250
District Management									
Reg Instruction - Certified	112	61101	51001	50	373,470	157,080	-	(216,390)	157,080
IDEA 611 GRANT DEDUCTION	112	61101	51022	50	(20,000)	(20,000)	-	-	(20,000)
ESSER II Grant Deduction - Non-Certified	112	61101	51077	50	(171,640)	-	171,640	-	-
Reg Instr*Substitutes - Teachers	112	61101	51105	50	262,000	262,000	-	-	262,000
Reg Instr*Substitutes - Inst. Assts.	112	61101	51109	50	28,000	28,000	-	-	28,000
Reg Instr*Substitutes - Nurses	112	61101	51114	50	22,500	22,500	-	-	22,500
Curriculum*Curriculum Development	112	62201	51010	50	20,000	20,000	-	-	20,000
CURRICULUM TEAM LEADER	112	62201	51056	50	72,500	72,500	-	-	72,500
Teacher Contracted Stipends	112	62201	51075	50	5,000	5,000	-	-	5,000
LIBRARY & MEDIA PERSONNEL	112	62302	51107	50	19,240	21,940	2,700	-	21,940
Library - Certified	112	62310	51005	50	102,130	90,370	-	(11,760)	90,370
Instructional Assts.	112	62310	51101	50	80,800	83,040	2,240	-	83,040
Library & Media Personnel	112	62310	51107	50	90,710	87,940	-	(2,770)	87,940
Board of Ed*Early Retirement (5 Yr Salary)	112	62401	51004	50	73,690	73,690	-	-	73,690
Contingency BOE	112	62401	51025	50	144,120	57,880	-	(86,240)	57,880
Board of Ed*Secretaries	112	62401	51102	50	4,870	2,450	-	(2,420)	2,450
Board of Ed*Terminal Payment	112	62401	51125	50	33,170	33,170	-	-	33,170
Super Offc*Administrators	112	62402	51002	50	194,590	200,420	5,830	-	200,420
Super Offc*Secretaries	112	62402	51102	50	189,980	217,970	27,990	-	217,970
Superintendent Communications Position	112	62402	51111	50	35,630	36,610	980	-	36,610
Consultants	112	62402	53124	50	5,000	50,000	45,000	-	50,000
Shared IT Services	112	62601	53119	50	341,150	261,990	-	(79,160)	261,990
Secretaries	112	62710	51102	50	27,970	28,740	770	-	28,740
Maintenance Personnel	112	62710	51103	50	797,490	798,190	700	-	798,190
Substitutes - Maintenance Pers	112	62710	51113	50	20,000	20,000	-	-	20,000
Overtime - Straight Time	112	62710	51120	50	6,000	6,000	-	-	6,000
Overtime - Double Time	112	62710	51121	50	3,000	3,000	-	-	3,000
Overtime - Time And One Half	112	62710	51122	50	50,000	50,000	-	-	50,000
Summer Help	112	62710	51123	50	4,200	4,200	-	-	4,200
Emple Bene*Social Security	112	68000	52001	50	230,070	240,630	10,560	-	240,630
Emple Bene*Mers	112	68000	52003	50	606,020	624,170	18,150	-	624,170
Emple Bene*Medicare	112	68000	52007	50	225,970	225,730	-	(240)	225,730
Medical Insurance	112	68000	52101	50	2,909,040	2,886,180	-	(22,860)	2,886,180

	ACCOUNT NUMBER				APPROP	ESTIMATED	INCREASE	DECREASE	ADJUSTED APPROP
									-
Regular Ed-Support Services									
Enrichment*Classroom Instruction - Cert	112	61202	51001	51	480,880	455,770	-	(25,110)	455,770
Classroom Instruction - Cert	112	61204	51001	51	268,320	255,260	-	(13,060)	255,260
IDEA 611 GRANT DEDUCTION	112	61204	51022	51	(26,690)	-	26,690	-	-
IDEA 619 GRANT DEDUCTION	112	61204	51024	51	(15,760)	(15,760)	-	-	(15,760)
Instructional Assts.	112	61204	51101	51	120,000	129,560	9,560	-	129,560
Remed.Educ*Classroom Instruction - Cert	112	61310	51001	51	545,540	505,860	-	(39,680)	505,860
TITLE I PT A GRANT DEDUCTION	112	61310	51021	51	(50,190)	(50,190)	-	-	(50,190)
Health Ser*Nurses	112	62103	51104	51	223,120	157,920	-	(65,200)	157,920
Special Education									
SpcEd Inst*Classroom Instruction - Cert	112	61201	51001	52	953,460	953,460	-	-	953,460
SpcEd Inst*Tutoring	112	61201	51014	52	2,800	2,800	-	-	2,800
IDEA 611 GRANT DEDUCTION	112	61201	51022	52	(110,310)	(128,980)	-	(18,670)	(128,980)
ESSER II Grant Deduction - Non-Certified	112	61201	51077	52	(40,140)	-	40,140	-	-
SpcEd Inst*Instructional Assts.	112	61201	51101	52	754,570	919,290	164,720	-	919,290
SpcEd Inst*Substitutes - Teachers	112	61201	51105	52	7,000	7,000	-	-	7,000
SpcEd Inst*Substitutes - Inst. Assts.	112	61201	51109	52	19,000	19,000	-	-	19,000
SummerSch*Classroom Instruction - Cert	112	61400	51001	52	25,000	25,000	-	-	25,000
SummerSch*Administrators	112	61400	51002	52	1,000	1,000	-	-	1,000
SummerSch*Instructional Assts.	112	61400	51101	52	21,000	21,000	-	-	21,000
Speech/Hrg*Classroom Instruction - Cert	112	62105	51001	52	363,860	363,860	-	-	363,860
Psych Serv*Classroom Instruction - Cert	112	62108	51001	52	319,830	319,830	-	-	319,830
SpEd Admin*Administrators	112	62404	51002	52	142,150	155,790	13,640	-	155,790
SpEd Admin*Secretaries	112	62404	51102	52	147,200	150,900	3,700	-	150,900
			TOTAL		19,745,450	19,745,450	735,710	(735,710)	19,745,450