

The Lemmon School District is requesting waiver due to Un-Foreseen or Extenuating Circumstances. The Teacher Compensation report for FY 2016 from the DOE Annual report website shows an error in two teachers instructional salaries and benefits. The teachers are Tim Pelkofer and Teresa Peterson. On the FY 2016 state report the FTE for these two teachers is correctly listed as .86 FTE and .87 FTE respectively. However, the instructional salary and benefits listed on this report for both Tim Pelkofer and Teresa Peterson represents 1.0 FTE rather than the .86 FTE and the .87 FTE. There was discussion with the Department of Education following the submission of the report in regard to these two teachers because the Personnel Record Forms for FY 2016 listed part of their salary was listed as administrative. Therefore, all of their salary and benefits could not be listed on the FY 2016 Teacher Compensation Report as instructional.

The Lemmon School District has enclosed two calculations which keep the instructional salary and benefits for Tim Pelkofer and Teresa Peterson used for calculating the Total Teacher Compensation Accountability consistent between the FY 2016 Total Teacher Compensation and the FY 2017 Total Teacher Compensation. In keeping consistent with the instructional salary and benefits used, the district meets both FY 2017 Teacher Compensation targets.

Calculation #1 -

The first calculation enclosed keeps the calculation of instructional salary and benefits consistent when comparing FY 2016 to FY 2017 teacher compensation. In this calculation the Lemmon School District presents spreadsheets for both FY 2016 and FY 2017 with the instructional salary and benefits representing 1.0 FTE for both Tim Pelkofer and Teresa Peterson in both fiscal years. The FY 2016 Teacher Compensation Report from the Department of Education website shows the instructional salaries and benefits for both Mr. Pelkofer and Mrs. Peterson representing 1.0 FTE when their actual instructional salary and benefits were at .86 FTE and .87 FTE respectively. However, on the FY 2017 Teacher Compensation Report, the instructional salary and benefits for Tim Pelkofer that are listed represent .86 FTE. The instructional salary and benefits for Mrs. Peterson represent 1.0 FTE in FY 2017 which are correct due to a change in duties.

Calculation #2:

The second calculation enclosed also keeps the calculation of instructional salary and benefits consistent in both FY 2016 and FY 2017. In this calculation, however, the Lemmon School District presents spreadsheets for both fiscal years with Tim Pelkofer's instructional salary and benefits changed to .86 FTE in both fiscal years and Teresa Peterson's instructional salary and benefits listed as .87 FTE in FY 2016. Mrs. Peterson's instructional salary and benefits are correctly listed in FY 2017 as 1.0 FTE due to a change in duties. The Teacher Compensation Report from the DOE website shows both of their instructional salaries and benefits at 1 FTE on the FY 2016 report. However, on the FY 2017 Teacher Compensation Report, the instructional salary and benefits for Tim Pelkofer are listed at .86 FTE.

The Lemmon School District believes that due to the incorrect listing of instructional salaries and benefits for Tim Pelkofer and Teresa Peterson in the FY 2016 Teacher Compensation Report that the comparison of Teacher Compensation between FY 2016 and FY 2017 is inaccurate. The Lemmon School requests that the State of South Dakota School Finance Accountability Board consider and accept the changes in either Calculation #1 or Calculation #2 as presented by the district. Either of these changes would provide a consistent calculation of instructional salaries and benefits for the district when comparing the teacher compensation for fiscal years 2016 and 2017. With using consistent instructional salary and benefits for Tim Pelkofer and Teresa Peterson between FY 2016 and FY 2017 the Lemmon School District meets both Accountability Targets for the 2017 fiscal year.

Contact Person: _____

Craig Johnson

Title: _____

Superintendent

Date: _____

10/12/17

Signature: _____

[Signature]

As per ARSD the board may consider a request to waive an accountability due to:

- 1) Retirement of a Teacher; or
- 2) Declining Student Enrollment; or
- 3) Change in Budgeted Costs for Benefits; or
- 4) An Unanticipated Change in Teacher FTE; or
- 5) Any Un-Foreseen or Extenuating Circumstances

School Finance/Accountability Board Action

Approved _____

Denied _____

Date: _____

Appropriations Committee Action

Approved _____

Denied _____

Date: _____

FY2017 Accountability Targets

as of data reported 12/19/2016

Based on Fall 2015 SAFE Count

Formula Number of Certified Instructional Staff FTE:

State Aid Fall Enrollment Count	273
X Target Student/Certified Instructional Staff FTE Ratio	12.55
Formula Number of Certified Instructional Staff FTE	21.78

Formula Certified Instructional Staff Salary/Benefit Need:

Target Certified Instructional Staff Salary	\$	48,500
X Target Certified Instructional Staff Benefits %		29%
Target Certified Instructional Staff Salaries + Benefits	\$	62,565
Need based on Certified Instructional Staff Salaries/Benefits	\$	1,362,790

Overhead Costs

X % of Overhead Costs		31.0%
State Aid Share for Non-Teacher Expenses	\$	422,465

State Aid Total SAFE Need \$ **1,785,255**

LEMMON

Click in cell E1, then click on dropdown arrow and select a district.

Count of LEP students scoring (composite) < 4.0 on Language Acquisition Assessment (taken 2/2015)

LEP Adjustment

Number of Eligible LEP Students	-
X LEP Weight	25%
Weighted LEP Student Count	-
LEP Adjustment Teachers	-

Calculation for LEP Teacher Salary/Benefit Need:

Target Certified Instructional Staff Salary	\$	48,500
X Target Certified Instructional Staff Benefits %		29%
Target Certified Instructional Staff Salaries + Benefits	\$	62,565
Need based on Certified Instructional Staff Salaries/Benefits	\$	-

Overhead Costs

X % of Overhead Costs		31%
State Aid Share for Non-Teacher Expenses	\$	-

State Aid Total LEP Need \$ **-**

A	TOTAL FY2016 STATE AID NEED (based on new formula)	\$	1,785,255
B	FY2016 Pension Revenues	\$	79,694
C	Adjusted New Formula State Aid Need (A minus B)	\$	1,705,561
D	FY2016 General State Need (old formula, including LEP adjustment)	\$	1,522,355
	Calculated Formula Funding Increase (C minus D)	\$	183,206
	Target 85% of Increased Need for Teacher Compensation	\$	155,725
	FY2016 Total Compensation Reported on Annual Report	\$	1,146,362
	#1 - FY2017 Target Total Teacher Compensation	\$	1,302,087

	Percentage Increase of New Funding for FY2017 (over base year FY2016)	12.03%
	Mandatory Increase in Average Salaries and Benefit (85% of % Increase)	10.23%
	FY2016 Average Teacher Salary & Benefits Reported on Annual Report	\$ 52,465
	FY2017 Required Increase in Average Teacher Compensation	\$ 5,367
	#2 - FY2017 Target Average Teacher Compensation	\$ 57,832

Report: Teacher Compensation Prior Year/Current Year Comparison

From 2016 to 2017

District Number: 52004

District Name: Lemmon 52-4

<u>Last Name</u>	<u>FTE</u>	FY16	<u>FTE</u>	FY17
		<u>Total Compensation</u>		<u>Total Compensation</u>
Anderson, Joshua	1.00	\$47,247	1.00	\$54,348
Anderson, Sheri	1.00	\$51,841	1.00	\$58,179
Bieber, Alyssa			1.00	\$53,751
Dalzell, Halie	1.00	\$38,988	1.00	\$45,791
Dirk, Jenny	1.00	\$49,095	1.00	\$56,195
Gebhart, Sara	1.00	\$50,091	1.00	\$57,189
Hay, Jolinda	0.28	\$21,670	0.28	\$23,723
Heil, Delilah	0.58	\$34,116	0.58	\$38,229
Heil, Timothy	1.00	\$58,821	1.00	\$65,912
Huber, Toni	1.00	\$56,733	1.00	\$61,815
Keller, James	1.00	\$54,799	1.00	\$61,588
Klitzke, Victoria	0.42	\$19,286	0.42	\$21,931
Knuth, Etta	1.00	\$46,650	1.00	\$53,751
Kohn, Jeanna	1.00	\$54,982	1.00	\$62,076
Kolb, Alyssa	1.00	\$40,950		
Loder, Carla	1.00	\$56,802	1.00	\$63,894
Lyon, Rochell	1.00	\$53,121	1.00	\$61,912
Minh, Tracy	1.00	\$51,513	1.00	\$58,610
Odenbach, Kari	1.00	\$47,945	1.00	\$54,741
Pelkofer, Tim	0.86	\$58,450	0.86	\$57,050
Petersen, Margaret	1.00	\$50,505	1.00	\$57,298
Peterson, Scott	0.56	\$31,506	0.56	\$35,479
Peterson, Teresa	0.87	\$56,262	1.00	\$63,355
Rieger, Jocelyn	1.00	\$44,688	1.00	\$51,791
Schweitzer, Robyn	0.28	\$11,139	0.28	\$12,821
Swanson, William	1.00	\$59,162	1.00	\$66,253
Total FTE/Compensation:		21.85	21.98	\$1,297,682
Average Compensation:		\$52,465		\$59,039

Report: District Teacher Compensation

Fiscal Year: 2016

District Number: 52004

District Name: Lemmon 52-4

This report includes a listing of all teacher compensation data for your district.
Only teachers with complete (all data columns have a value >0) data will be listed.

<u>Last Name</u>	<u>First Name</u>	<u>FTE</u>	<u>Contract</u> <u>Salary</u>	<u>Total Benefit</u> <u>Cost</u>	<u>Total</u> <u>Compensation</u>
Anderson	Joshua	1.00	\$36,525	\$10,722	\$47,247
Anderson	Sheri	1.00	\$45,575	\$6,266	\$51,841
Dalzell	Halie	1.00	\$34,275	\$4,713	\$38,988
Dirk	Jenny	1.00	\$38,150	\$10,945	\$49,095
Gebhart	Sara	1.00	\$39,025	\$11,066	\$50,091
Hay	Jolinda	0.28	\$17,648	\$4,022	\$21,670
Heil	Delilah	0.58	\$27,086	\$7,030	\$34,116
Heil	Timothy	1.00	\$46,700	\$12,121	\$58,821
Huber	Toni	1.00	\$49,875	\$6,858	\$56,733
Keller	James	1.00	\$48,175	\$6,624	\$54,799
Klitzke	Victoria	0.42	\$14,850	\$4,436	\$19,286
Knuth	Etta	1.00	\$36,000	\$10,650	\$46,650
Kohn	Jeanna	1.00	\$43,325	\$11,657	\$54,982
Kolb	Alyssa	1.00	\$36,000	\$4,950	\$40,950
Loder	Carla	1.00	\$44,925	\$11,877	\$56,802
Lyon	Rochell	1.00	\$46,700	\$6,421	\$53,121
Minh	Tracy	1.00	\$40,275	\$11,238	\$51,513
Odenbach	Kari	1.00	\$42,150	\$5,795	\$47,945
Pelkofer	Tim	0.86	\$47,075	\$11,375	\$58,450
Petersen	Margaret	1.00	\$44,400	\$6,105	\$50,505
Peterson	Scott	0.56	\$24,892	\$6,614	\$31,506
Peterson	Teresa	0.87	\$44,450	\$11,812	\$56,262
Rieger	Jocelyn	1.00	\$34,275	\$10,413	\$44,688
Schweitzer	Robyn	0.28	\$9,793	\$1,346	\$11,139
Swanson	William	1.00	\$47,000	\$12,162	\$59,162

Last Name

First Name

FTE

Contract
Salary

Total Benefit
Cost

Total
Compensation

Record Count:	25
Average Salary:	\$42,981
Average Compensation:	\$52,465
Total FTE:	21.85
Total Salary:	\$939,144
Total Benefits:	\$207,218
Total Compensation:	\$1,146,362

Report: District Teacher Compensation

Fiscal Year: 2017

District Number: 52004

District Name: Lemmon 52-4

This report includes a listing of all teacher compensation data for your district.
Only teachers with complete (all data columns have a value >0) data will be listed.

<u>Last Name</u>	<u>First Name</u>	<u>FTE</u>	<u>Contract Salary</u>	<u>Total Benefit Cost</u>	<u>Total Compensation</u>
Anderson	Joshua	1.00	\$42,541	\$11,807	\$54,348
Anderson	Sheri	1.00	\$51,191	\$6,988	\$58,179
Bieber	Alyssa	1.00	\$42,016	\$11,735	\$53,751
Dalzell	Halie	1.00	\$40,291	\$5,500	\$45,791
Dirk	Jenny	1.00	\$44,166	\$12,029	\$56,195
Gebhart	Sara	1.00	\$45,041	\$12,148	\$57,189
Hay	Jolinda	0.28	\$19,889	\$3,834	\$23,723
Heil	Delilah	0.58	\$30,575	\$7,654	\$38,229
Heil	Timothy	1.00	\$52,716	\$13,196	\$65,912
Huber	Toni	1.00	\$54,391	\$7,424	\$61,815
Keller	James	1.00	\$54,191	\$7,397	\$61,588
Klitzke	Victoria	0.42	\$17,080	\$4,851	\$21,931
Knuth	Etta	1.00	\$42,016	\$11,735	\$53,751
Kohn	Jeanna	1.00	\$49,341	\$12,735	\$62,076
Loder	Carla	1.00	\$50,941	\$12,953	\$63,894
Lyon	Rochell	1.00	\$52,716	\$9,196	\$61,912
Minh	Tracy	1.00	\$46,291	\$12,319	\$58,610
Odenbach	Kari	1.00	\$48,166	\$6,575	\$54,741
Pelkofer	Tim	0.86	\$45,658	\$11,392	\$57,050
Petersen	Margaret	1.00	\$50,416	\$6,882	\$57,298
Peterson	Scott	0.56	\$28,261	\$7,218	\$35,479
Peterson	Teresa	1.00	\$50,466	\$12,889	\$63,355
Rieger	Jocelyn	1.00	\$40,291	\$11,500	\$51,791
Schweitzer	Robyn	0.28	\$11,281	\$1,540	\$12,821
Swanson	William	1.00	\$53,016	\$13,237	\$66,253

Last Name

First Name

FTE

Contract
Salary

Total Benefit
Cost

Total
Compensation

Record Count:	25
Average Salary:	\$48,360
Average Compensation:	\$59,039
Total FTE:	21.98
Total Salary:	\$1,062,948
Total Benefits:	\$234,734
Total Compensation:	\$1,297,682

Lemmon School District 52-4
 Accountability Target Summary

Calculation as currently listed:

*The FY 2016 salary and benefits for Mr. Pelkofer and Mrs. Peterson on the DOE website was the salary and benefits for 1.0 FTE. This was used for the accountability calculation.

**The salary and benefits used in the FY 2017 was for .86 FTE for Mr. Pelkofer.

Mrs. Peterson was 1.0 FTE in FY 2017.

FY 2016	FTE as Reported				
T Pelkofer*	.086 FTE	\$	47,075.00	\$	11,375.00
T Peterson*	.87 FTE	\$	44,450.00	\$	11,812.00
District Total		\$	929,144.00	\$	207,218.00
				\$	1,146,362.00
FY 2017					
T Pelkofer**	.086 FTE	\$	45,658.00	\$	11,438.00
T Peterson	1.0 FTE	\$	50,466.00	\$	12,939.00
District Total		\$	1,063,348.00	\$	237,720.00
				\$	1,301,068.00
Difference		\$	134,204.00	\$	30,502.00
				\$	154,706.00

Lemmon School District 52-4

Calculation #1

This calculation uses the salary and benefits based on 1.0 FTE for Mr. Pelkofer in both FY 2016 and FY 2017. Mrs. Peterson's salary and benefit calculation for FY 2016 is as 1.0 FTE. Mrs. Peterson was at 1.0 FTE for instructional time in FY 2017.

	FTE as Reported				
FY 2016					
T Pelkofer*	.086 FTE	\$ 47,075.00	\$ 11,375.00	\$ 58,450.00	
T Peterson*	.087 FTE	\$ 44,450.00	\$ 11,812.00	\$ 56,262.00	
District Total		\$ 929,144.00	\$ 207,218.00	\$ 1,146,362.00	
FY 2017					
T Pelkofer**	.086 FTE	\$ 53,091.00	\$ 13,246.92	\$ 66,334.92	
T Peterson	1.0 FTE	\$ 50,466.00	\$ 12,939.00	\$ 63,405.00	
District Total		\$ 1,070,382.02	\$ 236,586.03	\$ 1,306,968.05	
Difference		\$ 141,238.02	\$ 29,368.03	\$ 160,606.05	

Reporting Pelkofer/Peterson salary and benefits in both years at 1.0 FTE for instructional time.

FY 2016 as reported	\$ 1,146,362.00
FY 2017 Increase	\$ 155,725.00
Total Target	\$ 1,302,087.00
FY 2016 as reported	\$ 1,146,362.00
FY 2017 District- Calc #1	\$ 1,306,968.05
Difference	\$ 160,606.05

District meets FY 2017 Target Total Teacher Compensation

CERTIFIED STAFF CONTRACTS - FOR TOTAL COMPENSATION REPORT

2015-2016 Salaries - Pelkofer and T Peterson 1 FTE

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	Total Salary and Benefits
Josh Anderson	36,525.00	1.00	36,525.00	4,985.66	5,700.00	10,685.66	47,210.66
Sheri Anderson	45,575.00	1.00	45,575.00	6,220.99	-	6,220.99	51,795.99
Halie Dalzell	34,275.00	1.00	34,275.00	4,678.54	-	4,678.54	38,953.54
Jenny Dirk	38,150.00	1.00	38,150.00	5,207.48	5,700.00	10,907.48	49,057.48
Sara Gebhart	39,025.00	1.00	39,025.00	5,326.91	5,700.00	11,026.91	50,051.91
JoLinda Hay (2/7 position)		0.28	17,648.00	2,408.95	1,596.00	4,004.95	21,652.95
Delilah M. Heil (4/7 teaching)	46,700.00	0.58	27,086.00	3,697.24	3,306.00	7,003.24	34,089.24
Timothy L. Heil	46,700.00	1.00	46,700.00	6,374.55	5,700.00	12,074.55	58,774.55
Toni Huber	49,875.00	1.00	49,875.00	6,807.94	-	6,807.94	56,682.94
James Keller	48,175.00	1.00	48,175.00	6,575.89	-	6,575.89	54,750.89
Vicki Klitzke (3/7 position)		0.42	14,850.00	2,027.03	2,394.00	4,421.03	19,271.03
Etta Knuth	36,000.00	1.00	36,000.00	4,914.00	5,700.00	10,614.00	46,614.00
Jeanna Kohn	43,325.00	1.00	43,325.00	5,913.86	5,700.00	11,613.86	54,938.86
Alyssa Kolb	36,000.00	1.00	36,000.00	4,914.00	-	4,914.00	40,914.00
Carla Loder	44,925.00	1.00	44,925.00	6,132.26	5,700.00	11,832.26	56,757.26

CERTIFIED STAFF CONTRACTS - FOR TOTAL COMPENSATION REPORT

Calculate Salary Increase

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	Total Salary and Benefits
Rochell Lyon	46,700.00	1.00	46,700.00	6,374.55	-	6,374.55	53,074.55
Tracy Minh	40,275.00	1.00	40,275.00	5,497.54	5,700.00	11,197.54	51,472.54
Kari Odenbach	42,150.00	1.00	42,150.00	5,753.48	-	5,753.48	47,903.48
Tim Pelkofer (6/7 teaching)	47,075.00	1.00	47,075.00	6,425.74	5,700.00	12,125.74	59,200.74
Margaret Petersen	44,400.00	1.00	44,400.00	6,060.60	-	6,060.60	50,460.60
Scott Peterson (3/7 teaching)	44,450.00	0.56	24,892.00	3,397.76	3,192.00	6,589.76	31,481.76
Teresa Peterson	44,450.00	1.00	44,450.00	6,067.43	5,700.00	11,767.43	56,217.43
Jocelyn Rieger	34,275.00	1.00	34,275.00	4,678.54	5,700.00	10,378.54	44,653.54
Robyn Schweitzer		0.28	9,793.00	1,336.74	-	1,336.74	11,129.74
Bill Swanson	47,000.00	1.00	47,000.00	6,415.50	5,700.00	12,115.50	59,115.50
	936,025.00	22.12	939,144.00	128,193.16	78,888.00	207,081.16	1,146,225.16

CERTIFIED STAFF CONTRACTS - FOR TOTAL COMPENSATION REPORT

2016 - 2017 Salaries - Corrected - Pelkofer 1 FTE

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	FY 17 Total Salary and Benefits	FY 16 TotalSalary and Benefits
Josh Anderson	42,541.00	1.00	42,541.00	5,806.85	6,000.00	11,806.85	54,347.85	47,210.66
Sheri Anderson	51,191.00	1.00	51,191.00	6,987.57	-	6,987.57	58,178.57	51,795.99
Alyssa Bieber	42,016.00	1.00	42,016.00	5,735.18	6,000.00	11,735.18	53,751.18	40,914.00
Jenny Dirk	44,166.00	1.00	44,166.00	6,028.66	6,000.00	12,028.66	56,194.66	49,057.48
Sara Gebhart	45,041.00	1.00	45,041.00	6,148.10	6,000.00	12,148.10	57,189.10	50,051.91
JoLinda Hay (2/7 position)		0.28	19,889.58	2,714.93	1,118.88	3,833.81	23,723.39	21,652.95
Delilah M. Heil (4/7 teaching)	52,716.00	0.58	30,575.28	4,173.53	3,480.00	7,653.53	38,228.81	34,089.24
Timothy L. Heil	52,716.00	1.00	52,716.00	7,195.73	6,000.00	13,195.73	65,911.73	58,774.55
Toni Huber	54,391.00	1.00	54,391.00	7,424.37	-	7,424.37	61,815.37	56,682.94
James Keller	54,191.00	1.00	54,191.00	7,397.07	-	7,397.07	61,588.07	54,750.89
Vicki Klitzke (3/7 position)		0.42	17,079.72	2,331.38	2,520.00	4,851.38	21,931.10	19,271.03
Etta Knuth	42,016.00	1.00	42,016.00	5,735.18	6,000.00	11,735.18	53,751.18	46,614.00
Jeanna Kohn	49,341.00	1.00	49,341.00	6,735.05	6,000.00	12,735.05	62,076.05	54,938.86
Carla Loder	50,941.00	1.00	50,941.00	6,953.45	6,000.00	12,953.45	63,894.45	56,757.26
Rochell Lyon	52,716.00	1.00	52,716.00	7,195.73	2,000.00	9,195.73	61,911.73	53,074.55

CERTIFIED STAFF CONTRACTS - FOR TOTAL COMPENSATION REPORT

2016 - 2017 Salaries

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	FY 17 Total Salary and Benefits	FY 16 Total Salary and Benefits
Tracy Minh	46,291.00	1.00	46,291.00	6,318.72	6,000.00	12,318.72	58,609.72	51,472.54
Kari Odenbach	48,166.00	1.00	48,166.00	6,574.66	-	6,574.66	54,740.66	47,903.48
Tim Pelkofer (6/7 teaching)	53,091.00	1.00	53,091.00	7,246.92	6,000.00	13,246.92	66,337.92	59,200.74
Margaret Petersen	50,416.00	1.00	50,416.00	6,881.78	-	6,881.78	57,297.78	50,460.00
Scott Peterson (3/7 teaching)	50,466.00	0.56	28,260.96	3,857.62	3,360.00	7,217.62	35,478.58	31,481.76
Teresa Peterson	50,466.00	1.00	50,466.00	6,888.61	6,000.00	12,888.61	63,354.61	56,217.43
Jocelyn Rieger	40,291.00	1.00	40,291.00	5,499.72	6,000.00	11,499.72	51,790.72	44,653.54
Robyn Schweitzer		0.28	11,281.48	1,539.92	-	1,539.92	12,821.40	11,129.74
Halie Straight	40,291.00	1.00	40,291.00	5,499.72	-	5,499.72	45,790.72	38,953.54
Bill Swanson	53,016.00	1.00	53,016.00	7,236.68	6,000.00	13,236.68	66,252.68	59,115.50
	\$ 1,066,477.00	22.12	\$ 1,070,382.02	\$ 146,107.15	\$ 90,478.88	\$ 236,586.03	\$ 1,306,968.05	\$ 1,146,224.58
Medical Insurance	SS and Retire							
\$ 6,000.00	13.65%							(160,743.47)

Lemmon School District 52-4

This calculation uses the actual salary and benefit calculations according to FTE reported in both the FY 2016 and the FY 2017 calculation for instructional time.

Calculation #2

FY 2016	FTE as Reported				
T Pelkofer*	.086 FTE	\$	40,484.50	\$	10,428.13
T Peterson*	.087 FTE	\$	38,671.50	\$	10,237.66
				\$	50,912.63
				\$	48,909.16
District Total		\$	926,775.00	\$	203,853.79
				\$	1,130,628.79
FY 2017					
T Pelkofer**	.086 FTE	\$	45,658.00	\$	11,438.00
T Peterson	1.0 FTE	\$	50,466.00	\$	12,939.00
				\$	57,096.00
				\$	63,405.00
District Total		\$	1,062,949.28	\$	234,731.46
				\$	1,301,068.00
Difference		\$	136,174.28	\$	30,877.67
				\$	170,439.21

Reporting Pelkofer salary and benefits in both years at .86 FTE
Peterson salary and benefits .87 FTE in FY 2016 and 1.0 FTE in FY 2017

FY 2016 Corrected	\$ 1,130,628.79
FY 2017 Increase	\$ 155,725.00
Total Target	\$ 1,286,353.79
FY 2016 corrected	\$ 1,130,628.79
FY 2017 District- Cal #2	\$ 1,301,068.00
Difference	\$ 170,439.21

District meets FY 2017 Target Total Teacher Compensation

CERTIFIED STAFF CONTRACTS - FOR TOTAL COMPENSATION REPORT

2015-2016 Salaries - Corrected - Pelkofer-Peterson .86 FTE

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	Total Salary and Benefits
Josh Anderson	36,525.00	1.00	36,525.00	4,985.66	5,700.00	10,685.66	47,210.66
Sheri Anderson	45,575.00	1.00	45,575.00	6,220.99	-	6,220.99	51,795.99
Halie Dalzell	34,275.00	1.00	34,275.00	4,678.54	-	4,678.54	38,953.54
Jenny Dirk	38,150.00	1.00	38,150.00	5,207.48	5,700.00	10,907.48	49,057.48
Sara Gebhart	39,025.00	1.00	39,025.00	5,326.91	5,700.00	11,026.91	50,051.91
JoLinda Hay (2/7 position)		0.28	17,648.00	2,408.95	1,596.00	4,004.95	21,652.95
Delilah M. Heil (4/7 teaching)	46,700.00	0.58	27,086.00	3,697.24	3,306.00	7,003.24	34,089.24
Timothy L. Heil	46,700.00	1.00	46,700.00	6,374.55	5,700.00	12,074.55	58,774.55
Toni Huber	49,875.00	1.00	49,875.00	6,807.94	-	6,807.94	56,682.94
James Keller	48,175.00	1.00	48,175.00	6,575.89	-	6,575.89	54,750.89
Vicki Klitzke (3/7 position)		0.42	14,850.00	2,027.03	2,394.00	4,421.03	19,271.03
Etta Knuth	36,000.00	1.00	36,000.00	4,914.00	5,700.00	10,614.00	46,614.00
Jeanna Kohn	43,325.00	1.00	43,325.00	5,913.86	5,700.00	11,613.86	54,938.86
Alyssa Kolb	36,000.00	1.00	36,000.00	4,914.00	-	4,914.00	40,914.00
Carla Loder	44,925.00	1.00	44,925.00	6,132.26	5,700.00	11,832.26	56,757.26

CERTIFIED STAFF CONTRACTS - FOR TOTAL COMPENSATION REPORT

Calculate Salary Increase

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	Total Salary and Benefits
Rochell Lyon	46,700.00	1.00	46,700.00	6,374.55	-	6,374.55	53,074.55
Tracy Minh	40,275.00	1.00	40,275.00	5,497.54	5,700.00	11,197.54	51,472.54
Kari Odenbach	42,150.00	1.00	42,150.00	5,753.48	-	5,753.48	47,903.48
Tim Pelkofer (6/7 teaching)	47,075.00	0.86	40,484.50	5,526.13	4,902.00	10,428.13	50,912.63
Margaret Petersen	44,400.00	1.00	44,400.00	6,060.60	-	6,060.60	50,460.60
Scott Peterson (3/7 teaching)	44,450.00	0.56	24,892.00	3,397.76	3,192.00	6,589.76	31,481.76
Teresa Peterson	44,450.00	0.87	38,671.50	5,278.66	4,959.00	10,237.66	48,909.16
Jocelyn Rieger	34,275.00	1.00	34,275.00	4,678.54	5,700.00	10,378.54	44,653.54
Robyn Schweitzer		0.28	9,793.00	1,336.74	-	1,336.74	11,129.74
Bill Swanson	47,000.00	1.00	47,000.00	6,415.50	5,700.00	12,115.50	59,115.50
	936,025.00	21.85	926,775.00	126,504.79	77,349.00	203,853.79	1,130,628.79

CERTIFIED STAFF CONTRACTS - FOR TOTAL COMPENSATION REPORT

2016 - 2017 Salaries - Corrected

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	FY 17 Total Salary and Benefits	FY 16 TotalSalary and Benefits
Josh Anderson	42,541.00	1.00	42,541.00	5,806.85	6,000.00	11,806.85	54,347.85	47,210.66
Sheri Anderson	51,191.00	1.00	51,191.00	6,987.57	-	6,987.57	58,178.57	51,795.99
Alyssa Bieber	42,016.00	1.00	42,016.00	5,735.18	6,000.00	11,735.18	53,751.18	40,914.00
Jenny Dirk	44,166.00	1.00	44,166.00	6,028.66	6,000.00	12,028.66	56,194.66	49,057.48
Sara Gebhart	45,041.00	1.00	45,041.00	6,148.10	6,000.00	12,148.10	57,189.10	50,051.91
JoLinda Hay (2/7 position)		0.28	19,889.58	2,714.93	1,118.88	3,833.81	23,723.39	21,652.95
Delilah M. Heil (4/7 teaching)	52,716.00	0.58	30,575.28	4,173.53	3,480.00	7,653.53	38,228.81	34,089.24
Timothy L. Heil	52,716.00	1.00	52,716.00	7,195.73	6,000.00	13,195.73	65,911.73	58,774.55
Toni Huber	54,391.00	1.00	54,391.00	7,424.37	-	7,424.37	61,815.37	56,682.94
James Keller	54,191.00	1.00	54,191.00	7,397.07	-	7,397.07	61,588.07	54,750.89
Vicki Klitzke (3/7 position)		0.42	17,079.72	2,331.38	2,520.00	4,851.38	21,931.10	19,271.03
Etta Knuth	42,016.00	1.00	42,016.00	5,735.18	6,000.00	11,735.18	53,751.18	46,614.00
Jeanna Kohn	49,341.00	1.00	49,341.00	6,735.05	6,000.00	12,735.05	62,076.05	54,938.86
Carla Loder	50,941.00	1.00	50,941.00	6,953.45	6,000.00	12,953.45	63,894.45	56,757.26
Rochell Lyon	52,716.00	1.00	52,716.00	7,195.73	2,000.00	9,195.73	61,911.73	53,074.55

CERTIFIED STAFF CONTRACTS - FOR TOTAL COMPENSATION REPORT

2016 - 2017 Salaries

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	FY 17 Total Salary and Benefits	FY 16 Total Salary and Benefits
Tracy Minh	46,291.00	1.00	46,291.00	6,318.72	6,000.00	12,318.72	58,609.72	51,472.54
Kari Odenbach	48,166.00	1.00	48,166.00	6,574.66	-	6,574.66	54,740.66	47,903.48
Tim Pelkofer (6/7 teaching)	53,091.00	0.86	45,658.26	6,232.35	5,160.00	11,392.35	57,050.61	50,912.63
Margaret Petersen	50,416.00	1.00	50,416.00	6,881.78	-	6,881.78	57,297.78	50,460.00
Scott Peterson (3/7 teaching)	50,466.00	0.56	28,260.96	3,857.62	3,360.00	7,217.62	35,478.58	31,481.76
Teresa Peterson	50,466.00	1.00	50,466.00	6,888.61	6,000.00	12,888.61	63,354.61	48,908.66
Jocelyn Rieger	40,291.00	1.00	40,291.00	5,499.72	6,000.00	11,499.72	51,790.72	44,653.54
Robyn Schweitzer		0.28	11,281.48	1,539.92	-	1,539.92	12,821.40	11,129.74
Halie Straight	40,291.00	1.00	40,291.00	5,499.72	-	5,499.72	45,790.72	38,953.54
Bill Swanson	53,016.00	1.00	53,016.00	7,236.68	6,000.00	13,236.68	66,252.68	59,115.50
	\$ 1,066,477.00	21.98	\$ 1,062,949.28	\$ 145,092.58	\$ 89,638.88	\$ 234,731.46	\$ 1,297,680.74	\$ 1,130,627.70
Medical Insurance	SS and Retire							(167,053.04)
\$ 6,000.00	13.65%							

CERTIFIED STAFF CONTRACTS - SCHOOL SUPPORT SPECIALISTS

2015 - 2016 Salaries

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	FY 16 Total Salary and Benefits
Brent Dirk Guidance Counselor	40,850.00	1.00	40,850.00	5,576.03	5,700.00	11,276.03	52,126.03
JoLinda Hay Tech Time		0.28	17,648.00	2,408.95	1,596.00	4,004.95	21,652.95
Delilah M. Heil Library Time	46,700.00	0.42	19,614.00	2,677.31	2,394.00	5,071.31	24,685.31
Tim Pelkofer* Dean of Students	47,075.00	0.14	6,590.50	899.60	798.00	1,697.60	8,288.10
Scott W. Peterson Tech Time	44,450.00	0.44	19,558.00	2,669.67	2,508.00	5,177.67	24,735.67
	\$ 179,075.00	2.28	\$ 104,260.50	\$ 14,231.56	\$ 12,996.00	\$ 27,227.56	\$ 131,488.06
Medical Insurance	SS and Retire						
\$ 5,700.00	13.65%						

*Note - Mr. Pelkofer was given \$5,000.00 over and above the \$47,075.00 for the administrative time. However, because the district scheduled a second free/prep period for Mr. Pelkofer for these duties, we were instructed to not include that hour in the teaching or instructional salary.

CERTIFIED STAFF CONTRACTS - SCHOOL SUPPORT SPECIALISTS

2016 - 2017 Salaries

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	FY 17 Total Salary and Benefits	FY 16 TotalSalary and Benefits	Increase
Brent Dirk Guidance Counselor	46,866.00	1.00	46,866.00	6,397.21	6,000.00	12,397.21	59,263.21	52,126.02	7,137.19
JoLinda Hay Tech Time		0.28	19,889.58	2,714.93	1,680.00	4,394.93	24,284.51	21,652.95	2,631.56
Delilah M. Heil Library Time	52,716.00	0.42	22,140.72	3,022.21	2,520.00	5,542.21	27,682.93	24,685.31	2,997.62
Tim Pelkofer* Dean of Students	53,091.00	0.14	7,432.74	1,014.57	840.00	1,854.57	9,287.31	8,288.10	999.21
Scott W. Peterson Tech Time	50,466.00	0.44	22,205.04	3,030.99	2,640.00	5,670.99	27,876.03	24,735.67	3,140.36
	\$ 203,139.00	2.28	\$ 118,534.08	\$ 16,179.90	\$ 13,680.00	\$ 29,859.90	\$ 148,393.98	\$ 131,488.05	\$ 16,905.93
Medical Insurance	SS and Retire								
\$ 6,000.00	13.65%								

*Note - Mr. Pelkofer was given \$5,000.00 over and above the \$53,091.00 for the administrative time. However, because the district scheduled a second free/prep period for Mr. Pelkofer for these duties, we were instructed to not include that hour in the teaching or instructional salary.

CERTIFIED STAFF CONTRACTS - SCHOOL ADMINISTRATIVE STAFF

2016 - 2017 Salaries

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	FY 17 Total Salary and Benefits	FY 16 TotalSalary and Benefits	Increase
Craig Johnson Superintendent/HS Princ	90,000.00	1.00	90,000.00	12,285.00	8,000.00	20,285.00	110,285.00	50,000.00	60,285.00
Steve Bucks Elem Principal	73,000.00	1.00	73,000.00	9,964.50	15,000.00	24,964.50	97,964.50	87,395.05	10,569.45
Anita Stugelmeyer Business Manager	50,700.00	1.00	50,700.00	6,920.55	15,000.00	21,920.55	72,620.55	64,665.05	7,955.50
	\$ 213,700.00	3.00	\$ 213,700.00	\$ 29,170.05	\$ 38,000.00	\$ 67,170.05	\$ 280,870.05	\$ 202,060.10	\$ 78,809.95
Medical Insurance	SS and Retire								
\$ 6,000.00	13.65%								

Note - District went from a 2 day/week Superintendent/HS Principal to a full time Superintendent/HS Principal in FY 2017.

Note - A staff change in Elementary Principal however both positions were full time.

CERTIFIED STAFF CONTRACTS - SCHOOL ADMINISTRATIVE STAFF

2015 - 2016 Salaries

Name	Salary	FTE for Avg Salary	Salary for TC Report	Soc Sec and Retire	Med Ins	Total Benefits	FY 16 Total Salary and Benefits
Rick Herbel Superintendent/HS Princ	50,000.00	1.00	50,000.00	-	-	-	50,000.00
Linda O'Donnell Elem Principal	63,700.00	1.00	63,700.00	8,695.05	15,000.00	23,695.05	87,395.05
Anita Stugelmeyer Business Manager	43,700.00	1.00	43,700.00	5,965.05	15,000.00	20,965.05	64,665.05
	\$ 157,400.00	3.00	\$ 157,400.00	\$ 14,660.10	\$ 30,000.00	\$ 44,660.10	\$ 202,060.10
Medical Insurance	SS and Retire						
\$ 6,000.00	13.65%						

Note - Superintendent/HS Principal is a Consultant Contract - 2 days/week

**CLASSIFIED STAFF CONTRACTS
2016 - 2017**

	Hourly Rate	Total Hours	Salary	Social Security	Retire	Medical Insurance	2016 - 2017 Total	2015 - 2016 Total	Increase
<u>Office Staff:</u>									
Debbie Wenner	14.75	1,900.00	28,025.00	2,143.91	1,681.50	6,000.00	37,850.41	35,930.90	1,919.51
Colleen Pederson	15.00	2,080.00	31,200.00	2,386.80	1,872.00	6,000.00	41,458.80	39,740.45	1,718.35
JoLinda Hay (Part-time)	15.50	1,400.00	21,700.00	1,660.05	1,302.00	2,520.00	27,182.05	24,718.40	2,463.65
<u>Custodial Staff:</u>									
Michael Erickson	15.00	2,080.00	31,200.00	2,386.80	1,872.00	-	35,458.80	35,458.80	-
Ezra Grantham	15.00	2,080.00	31,200.00	2,386.80	1,872.00	6,000.00	41,458.80	36,404.37	5,054.43
Scott Larson	15.50	2,080.00	32,240.00	2,466.36	1,934.40	-	36,640.76	35,458.80	1,181.96
<u>Teacher Aides:</u>									
Chris Block	25.00	200.00	5,000.00	382.50		-	5,382.50	4,306.00	1,076.50
Kathy Larson	13.00	1,100.00	14,300.00	1,093.95	858.00	-	16,251.95	13,751.65	2,500.30
Tami Briscoe	14.75	1,500.00	22,125.00	1,692.56	1,327.50	6,000.00	31,145.06	29,566.20	1,578.86
Jessica Byre	14.75	1,100.00	16,225.00	1,241.21	973.50	-	18,439.71	17,502.10	937.61
Robyn Schweitzer	14.75	1,400.00	20,650.00	1,579.73	1,239.00	-	23,468.73	22,275.40	1,193.33
<u>Food Service:</u>									
Lea Kling	14.50	1,300.00	18,850.00	1,442.03	1,131.00	6,000.00	27,423.03	25,645.58	1,777.45
Cheryl Miller	14.00	1,300.00	18,200.00	1,392.30	1,092.00	-	20,684.30	19,206.85	1,477.45
<u>Bus Drivers:</u>									
	Rate Per Route	Routes							
Kathy Larson (Morristown Rte)	35.00	288.00	10,080.00	771.12			10,851.12	9,921.02	930.10
Candy Frisvold (Meadow- PM)	35.00	144.00	5,040.00	385.56			5,425.56	4,999.27	426.29
(White Butte Rte- AM)	35.00	144.00	5,040.00	385.56			5,425.56	4,441.21	984.35
Gary Frisvold (White Butte-PM)	35.00	144.00	5,040.00	385.56			5,425.56	4,441.21	984.35
Pat Dalzell (Meadow Rte- AM)	35.00	144.00	5,040.00	385.56			5,425.56	4,340.45	1,085.11
							\$ 395,398.26	\$ 368,108.65	27,289.61

**CLASSIFIED STAFF CONTRACTS
2015 - 2016**

	Hourly Rate	Total Hours	Salary	Social Security	Retire	Medical Insurance	2015 - 2016 Total
<u>Office Staff:</u>							
Debbie Wenner	14.00	1,900.00	26,600.00	2,034.90	1,596.00	5,700.00	35,930.90
Colleen Pederson	14.40	2,080.00	29,952.00	2,291.33	1,797.12	5,700.00	39,740.45
JoLinda Hay (Part-time)	14.00	1,400.00	19,600.00	1,499.40	1,176.00	2,443.00	24,718.40
<u>Custodial Staff:</u>							
Michael Erickson	15.00	2,080.00	31,200.00	2,386.80	1,872.00	-	35,458.80
Robert Kellogg	15.40	2,080.00	32,032.00	2,450.45	1,921.92	-	36,404.37
Scott Larson	15.00	2,080.00	31,200.00	2,386.80	1,872.00	-	35,458.80
<u>Teacher Aides:</u>							
Chris Block	20.00	200.00	4,000.00	306.00			4,306.00
Kathy Larson	11.00	1,100.00	12,100.00	925.65	726.00	-	13,751.65
Tami Briscoe	14.00	1,500.00	21,000.00	1,606.50	1,260.00	5,700.00	29,566.50
Jessica Byre	14.00	1,100.00	15,400.00	1,178.10	924.00	-	17,502.10
Robyn Schweitzer	14.00	1,400.00	19,600.00	1,499.40	1,176.00	-	22,275.40
<u>Food Service:</u>							
Lea Kling	13.50	1,300.00	17,550.00	1,342.58	1,053.00	5,700.00	25,645.58
Cheryl Miller	13.00	1,300.00	16,900.00	1,292.85	1,014.00	-	19,206.85
<u>Bus Drivers:</u>							
	Rate Per Route	Routes					
Kathy Larson (Morristown Rte)	32.00	288.00	9,216.00	705.02			9,921.02
Candy Frisvold (Meadow- PM)	32.25	144.00	4,644.00	355.27			4,999.27
(White Butte Rte- AM)	28.65	144.00	4,125.60	315.61			4,441.21
Gary Frisvold (White Butte-PM)	28.65	144.00	4,125.60	315.61			4,441.21
Pat Dalzell (Meadow Rte- AM)	28.00	144.00	4,032.00	308.45			4,340.45
	Soc Sec	Retire	Med Ins				
	7.65%	6.00%	5,700.00				368,108.95

Lemmon School District 52-4**Salary/Benefit Budget**

	2016 - 2017		
	Salaries	Benefits	Total
<u>Instructional</u>			
Elementary	430,940.00	84,900.00	515,840.00
Junior High	73,206.00	16,400.00	89,606.00
High School	445,515.00	100,150.00	545,665.00
Special Ed	177,513.00	43,473.00	220,986.00
Total	1,127,174.00	244,923.00	1,372,097.00
 Support Specialists			
Guidance	46,866.00	12,400.00	59,266.00
Library	22,593.00	6,100.00	28,693.00
Technology	15,000.00	4,050.00	19,050.00
Dean of Students	5,000.00	1,500.00	6,500.00
Total	89,459.00	24,050.00	113,509.00
 Administrative			
Superintendent	90,000.00	20,285.00	110,285.00
Elementary Principal	73,000.00	24,965.00	97,965.00
Business Manager	50,700.00	21,921.00	72,621.00
Total	213,700.00	67,171.00	280,871.00
 Classified			
Office	83,000.00	25,850.00	108,850.00
Paraprofessionals	78,300.00	16,700.00	95,000.00
Custodial	150,000.00	26,500.00	176,500.00
Transportation	51,210.00	6,000.00	57,210.00
Food Service			-
Total	362,510.00	75,050.00	437,560.00
 Grand Total	<u>\$ 1,792,843.00</u>	<u>\$ 411,194.00</u>	<u>\$ 2,204,037.00</u>