

***Steven Rand et al.***  
**v.**  
***State of New Hampshire***

Dr. John Freeman

# Learning Areas with “Pursuant To” Language

## RSA 193-E:2-a Substantive Educational Content of an Adequate Education. –

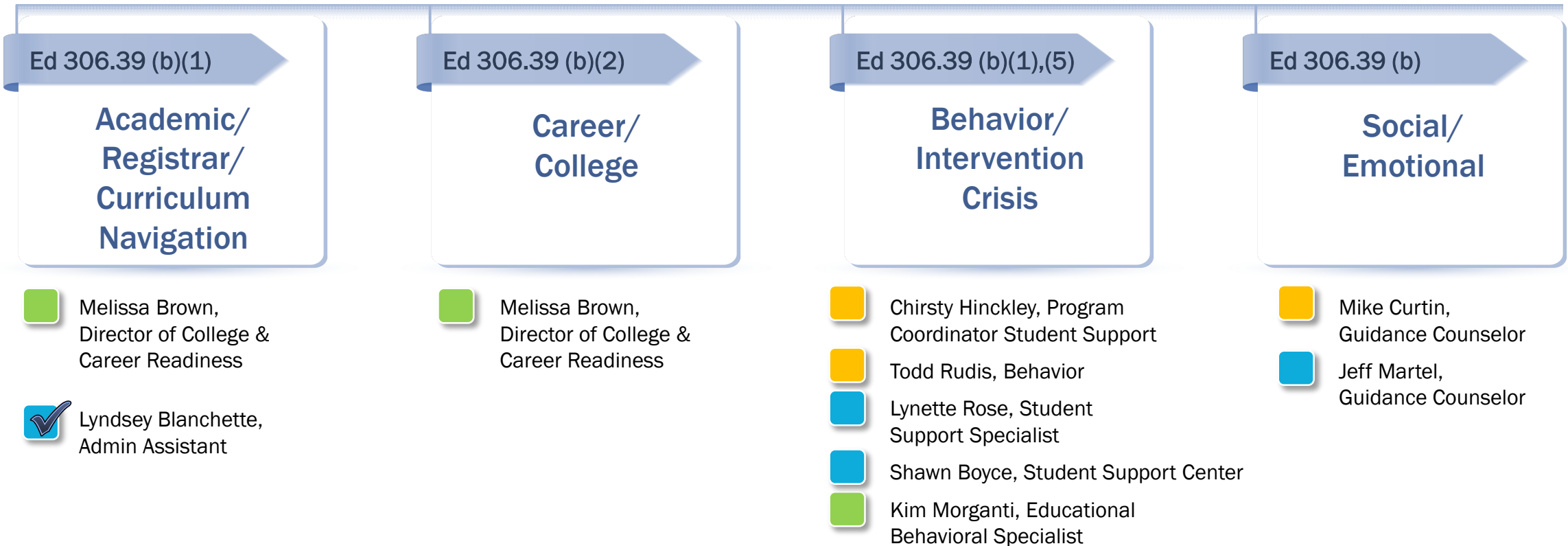
I. (a) Beginning in the school year 2008-2009, and for each year thereafter, the specific criteria and substantive educational program that deliver the opportunity for an adequate education shall be defined and identified as the school approval standards in the following learning areas:

Learning Areas		Regulation	“Pursuant to” Ed 306.26	“Pursuant to” Ed 306.27
1	English/language arts and reading	Ed 306.37		
2	Mathematics	Ed 306.43		
3	Science	Ed 306.45		
4	Social studies, including civics, government, economics, geography, history, and Holocaust and genocide education	Ed 306.46 Ed 306.49		
5	Arts education, including music and visual arts	Ed 306.31		
6	World languages	Ed 306.48		
7	Health and wellness education, including a policy for violations of RSA 126-K:8, I(a)	Ed 306.40		
8	Physical education	Ed 306.41		
9	Engineering and technologies including technology applications	Ed 306.47		
10	Personal finance literacy	Ed 306.33		
11	Computer science	Ed 306.44		

# Guidance/Support Staff

## Ed 306.39 School Counseling Program

(a) The local school board shall require that each school in its district provides for the implementation of a comprehensive school counseling program based on this section and The ASCA National Model: A Foundation for School Counseling Program”



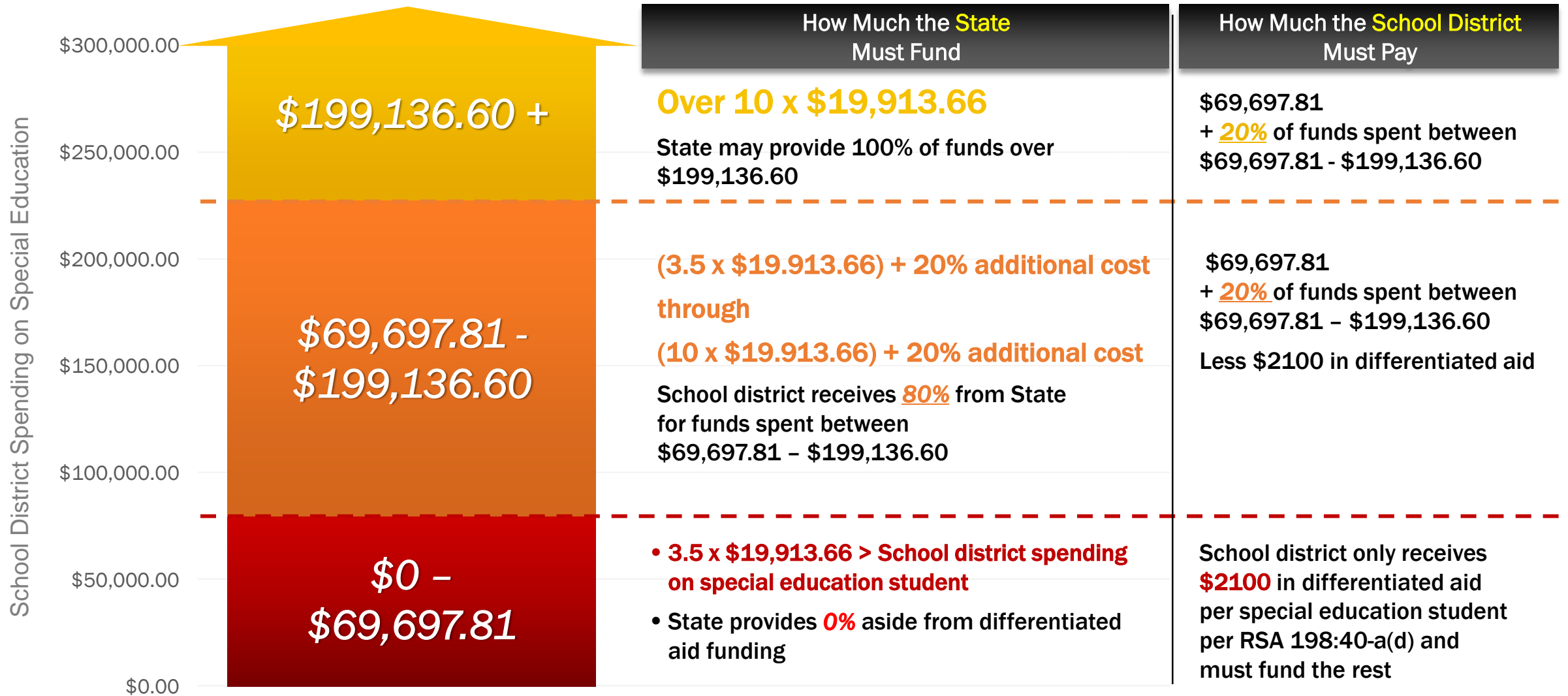
 Elementary

 Middle/High School

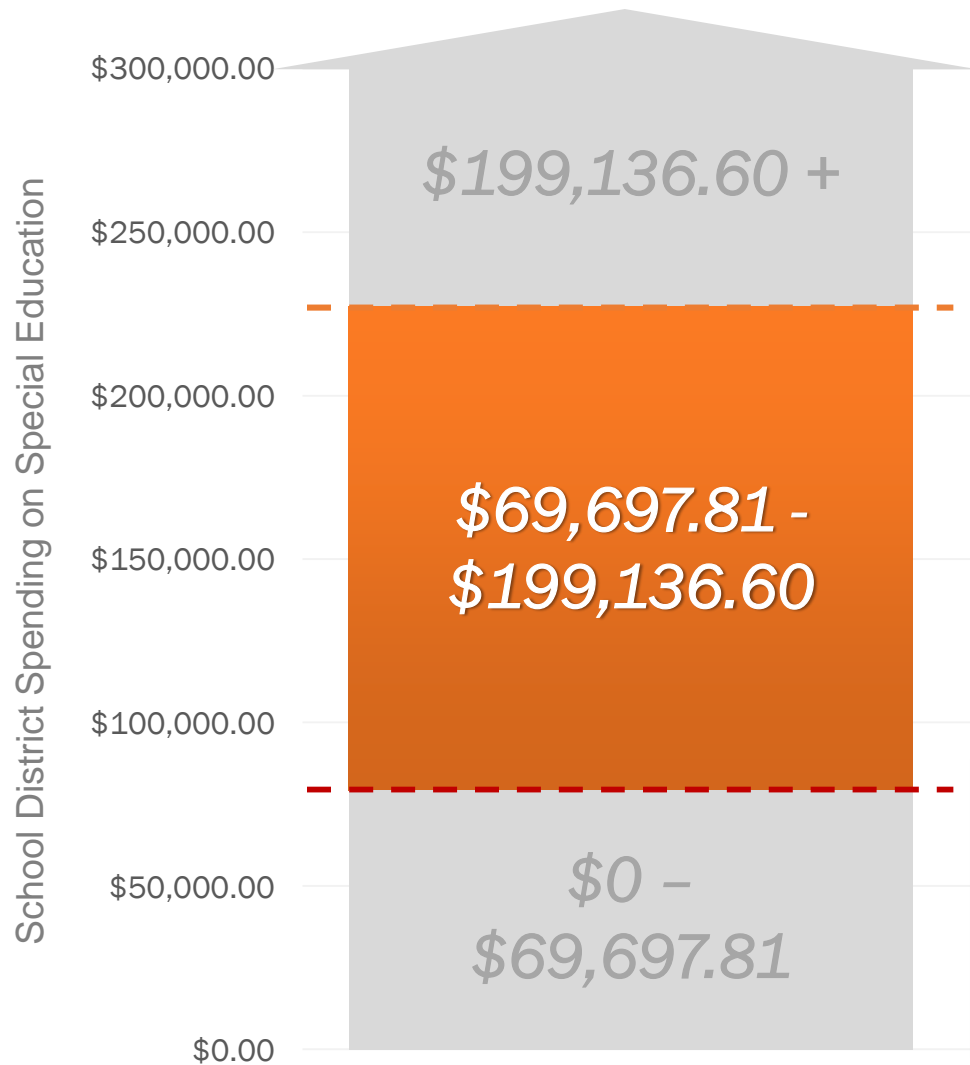
 Districtwide

 Included in \$5.2 million budget

# Special Education Aid – 3 Tiers



# Special Education Aid Example



## How Much the State Must Fund

- State may pay **\$15,930.928** in special education aid ( $\$19,913.66 \times .8$ )

## State may pay:

\$2,100 in differentiated aid  
\$15,930.928 in special education aid:

**\$18,030.928**

## How Much the School District Must Pay

- School districts spends **\$99,845** upfront out-of-pocket on special education for 1 special education student
- School receives \$2,100/special education student in differentiated aid = **\$2,100**
- School district pays **\$67,581** ( $\$69,697.81 - \$2100$ )
- Next, school district pays additional **\$6,029.438** ( $\$30,147.19 \times .2$ )

After receiving differentiated aid and special education aid, school district still pays:

**\$73,610.438**

# Necessary Cuts with \$2,690,333 in Adequacy Funding

- For the 2018/2019 school year, Pittsfield received \$2,690,333 from the State in adequacy funding
- If Pittsfield received no other funding, the below would be the reality for the school district:

- ✗ No art program (elementary and middle/high school)
- ✗ No health services
- ✗ No physical education
- ✗ Only teachers (no other staff)
- ✗ No supplies and equipment
- ✗ No professional development for teachers
- ✗ No curriculum

- ✗ Violating IEPs
- ✗ No administration
- ✗ No facilities
- ✗ No transportation
- ✗ No business education course (personal finance literacy)
- ✗ No ESOL (English for Speakers of Other Languages)

# Funding Sources Included in Pittsfield Analysis

TYPE OF FUNDING	AMOUNT
Total Calculated Cost of an Adequate Education	<b>\$2,690,333</b>
Budgeted Catastrophic Aid	\$284,000
Budgeted Stabilization Grant	\$2,185,277
Budgeted Medicaid Reimbursement	\$130,000
Total	\$5,289,610

Total 2018/19 Pittsfield budget: \$10,302,402  
 \$17,732/pupil (581 students)

Building Aid Received	\$89,923
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# 4 Buckets

## EDUCATORS

### Teachers

- Core Subjects
- Specialized Subjects
- Electives
- Substitutes

### Education Support Staff

- Librarian
- Media Specialist
- Paraprofessionals
- Reading Specialist
- Math/Reading Interventionists

### Professional Development

## LEARNING ENVIRONMENT & STUDENT SUPPORT SERVICES

### Student Support Services

- Behavior Personnel
- Guidance Counselor
- College/Career

### Health

- Nurses and supplies

### Clubs

- Student Government
- Art
- Science

## CURRICULUM & INSTRUCTIONAL MATERIALS

### Technology

- Staff (Manager / Assistant)
- Tech Supplies

### Supplies

- Classroom Supplies (Art, Science, Etc.)

### Field Trips

### Curriculum Development

- Stipends
- Professional Development
- Knowledge Assessment

## FACILITIES & ADMINISTRATIVE SERVICES

### District Admin Office

- Superintendent, Etc.

### School Admin Office

- Principal, Etc.

### Facilities

- Maintenance / Custodians

### Transportation

# Necessary Cuts with \$5,289,610 in Funding

- Funding = Adequacy, stabilization grant, special education aid, and Medicaid reimbursement
- If Pittsfield received no other funding, the below would be the reality for the school district:

## EDUCATORS

- ✗ Eliminate all art, music, and physical education classes in all grades
- ✗ Eliminate many provisions in the current teacher contract, including life insurance, health insurance buy-back, sick day buy-back
- ✗ Eliminate district reading specialist
- ✗ Eliminate 34.5 paraprofessional positions, including special education teacher aides
- ✗ Eliminate ESOL program (English for speakers of other languages)
- ✗ Eliminate all funds for substitute teachers
- ✗ Eliminate three special education teachers
- ✗ Elementary: increase average class size to 30
- ✗ Middle/High School: Eliminate business education, family & consumer science, and health
- ✗ Middle/High School: Eliminate science teacher
- ✗ Middle/High School: Eliminate foreign languages program

## LEARNING ENVIRONMENT & STUDENT SUPPORT SERVICES

- ✗ Eliminate all school nurses and any medical support
- ✗ Eliminate several categories of consultations for complex learners
- ✗ Eliminate guidance program, including both an administrator and counselors
- ✗ Eliminate speech/language, PT, OT, and vision services for special needs students





## CURRICULUM & INSTRUCTIONAL MATERIALS

- ✗ Eliminate field trips
- ✗ Eliminate purchase of equipment, supplies, books, subscriptions, technology apps, etc.
- ✗ Eliminate professional development
- ✗ Eliminate technology personnel, equipment, training, etc.
- ✗ Eliminate all librarians, media center staff, and media centers

## FACILITIES & ADMINISTRATIVE SERVICES

- ✗ Eliminate several behavior support positions, both counselors and support staff
- ✗ Eliminate four custodians
- ✗ Reduce building cleaning to twice per week at best
- ✗ Eliminate all transportation services (parents to transport their children)
- ✗ Reduce time of superintendent to one day/week
- ✗ Eliminate principal (Dean) Elementary & Middle/High School: Eliminate an office secretary

# 4 Buckets: Relevant Cost Metrics in DOE-25 Forms

	<b>Educators</b>	
	Teachers	1100; 1200
	Education Support Staff	1100; 1200
	Professional Development	2200
	<b>Curriculum and Instructional Materials</b>	
	Technology / Media Staff (Instructional Staff)	2200
	Supplies	1100; 1200
	Curriculum Development	2200
	Field Trips	1100; 1200; 2700
	<b>Learning Environment &amp; Student Support Services</b>	
	Student Support Services	2100
	Clubs	1400
	Health	2100
	Food Services	3100
	<b>Facilities &amp; Administrative Services</b>	
	District Admin Office	2300; 2500
	School Admin Office	2400
	Facilities	2600
	Transportation	2700

# Ed Regulations that Concern College & Career

## Ed 306.27 High School Curriculum, Credits, Graduation Requirements, and Cocurricular Program.

(3) Ed 306.34, relative to a **career and technical education**;

(4) Ed 306.35, relative to a **career education**;

\* \* \*

**Such engagement shall support students to be college and career ready in mathematics and English/language arts.**

## Ed 306.31 Arts Education Program.

g. Become familiar with **career opportunities in the arts** or with the impact of the arts on everyday life;

## Ed 306.39 School Counseling Program.

(b) The K-12 school counseling program shall include a comprehensive sequence of learning opportunities designed to promote each student's development of work-study practices in academic development, **career development**, and personal/social development by means of the following components:

\* \* \*

2) Individual student planning that is coordinated and systematic including **activities designed to assist students in establishing personal goals, developing future plans, and attaining college and career-ready, work-study practices**;

## Ed 306.43 Mathematics Program.

(5) Opportunities for all students to:

a. **Explore mathematically-related careers**; and

b. **Have direct interaction with the mathematics involved in various careers**

\* \* \*

(5) Opportunities for all students to:

a. **Research mathematically-related careers**;

b. **Have direct interaction with the mathematics involved in various careers**; and

c. **Research the mathematical requirements of various college majors**;

## Ed 306.44 Computer Science Education.

(a) Each district shall establish and provide a comprehensive, sequentially designed, computer science curriculum, implemented on or before July 1, 2020, **that will meet the minimum standards for college and career readiness** and that provide for continued growth in all content areas consistent with RSA 193-C:3, III.

## Ed 306.45 Science Education Program.

h. **Become familiar with science and technology related careers**

## Ed 306.46 Social Studies Program.

d. **Become familiar with careers in history, the humanities, and the social sciences.**

## Ed 306.47 Technology/Engineering Education Program.

g. **Become familiar with opportunities and requirements for careers in new and emerging technologies like medicine, agriculture, biotechnology, energy and power, information and communications, transportation, manufacturing, and construction.**

## Ed 306.48 World Languages Program.

f. Become familiar with the relationship between second language skills and future career choices.

\* \* \*

d. **Plan education and career development** in areas related to world languages; and

e. **Develop career and technical interests** and activities associated with the study

# Pittsfield Elementary School Teachers, 2018-19 Budget

Teacher	Grade/Subject Taught
Balser, Brandon	Physical Education
Bickford, Lindsey	Grade 6
Biron, Jodi	Grade 1
Brown, Kristin	Grade 3-4
Calautti, Nicole	Music Education
Conkle, Lisa	Art Education
Coombs, Lenore	Kindergarten
DeRosa, Shannon	Grade 1
Elliott, Susan	Grade 3
Erickson, Elizabeth	Grade 2
Foehl, Meg	Preschool
Hamilton, Melissa	Kindergarten
Jean-Gilles, Sarah	Grade 5-6
Murray, Jack	Grade 5
Mahanes, Kathy	Grade 2
Mancini, Tessa	Grade 3-4
Patsos, David	Grade 6
Rowley, Bernadette	Grade 1-2
Uhouse, Jon	Grade 4
Vasconcellos, Megan	Grade 4
Weingart, Molly	Learning Commons
<b>TOTAL: 21 Teachers</b>	

Plaintiffs' Exhibit 004, Document titled "Pittsfield School District" containing sources for adequacy budget (list of positions in Pittsfield)

# Pittsfield Elementary School Teachers, 2018-19 Budget

Teacher	Grade/Subject Taught
<del>Balser, Brandon</del>	<del>Physical Education</del>
<del>Bickford, Lindsey</del>	<del>Grade 6</del>
Biron, Jodi	Grade 1
<del>Brown, Kristin</del>	<del>Grade 3-4</del>
<del>Calautti, Nicole</del>	<del>Music Education</del>
<del>Conkle, Lisa</del>	<del>Art Education</del>
Coombs, Lenore	Kindergarten
DeRosa, Shannon	Grade 1
Elliott, Susan	Grade 3
<del>Erickson, Elizabeth</del>	<del>Grade 2</del>
Foehl, Meg	Preschool
Hamilton, Melissa	Kindergarten
Jean-Gilles, Sarah	Grade 5-6
Murray, Jack	Grade 5
Mahanes, Kathy	Grade 2
<del>Mancini, Tessa</del>	<del>Grade 3-4</del>
Patsos, David	Grade 6
Rowley, Bernadette	Grade 1-2
Uhouse, Jon	Grade 4
<del>Vasconcellos, Megan</del>	<del>Grade 4</del>
<del>Weingart, Molly</del>	<del>Learning Commons</del>
<b>TOTAL: 12 Teachers</b>	

Plaintiffs' Exhibit 004, Document titled "Pittsfield School District" containing sources for adequacy budget (list of positions in Pittsfield)

# Pittsfield Middle/High School Teachers, 2018-19 Budget

Teacher	Grade/Subject Taught
Emily Foote	7-8/English
Theresa Borg	7-8/Mathematics
Joseph Downey	7-8/Science
Alissa Heppler	7-8/Social Studies
Sarah Carson	9-10/English
Paul Strickhart	9-10/Mathematics
Daniel Courtney	9-10/Science
Amber Zachos	9-10/Math Interventionist
John Waters	9-10/Social Studies
AmyBeth Engler	11-12/English
Stanley Smith	11-12/Mathematics
Kiza Armour	11-12/Science
Kate Hillsgrove	11-12/Social Studies
Kathleen Vassallo	11-12/Science
<b>TOTAL: 14 Teachers</b>	

Unified Arts Team	
Teacher	Grade/Subject Taught
Bill Mitchell	Art
Jennifer Massey	Business Education
James Corben	FACS/Health
Kevin Cleary	Music
Rick Anthony	Physical Education
Tammie Hall	World Languages
<b>TOTAL: 6 Teachers</b>	

# Pittsfield Middle/High School Teachers, 2018-19 Budget

Teacher	Grade/Subject Taught
Emily Foote	7-8/English
Theresa Borg	7-8/Mathematics
Joseph Downey	7-8/Science
Alissa Heppler	7-8/Social Studies
Sarah Carson	9-10/English
Paul Strickhart	9-10/Mathematics
Daniel Courtney	9-10/Science
Amber Zachos	9-10/Math Interventionist
John Waters	9-10/Social Studies
AmyBeth Engler	11-12/English
Stanley Smith	11-12/Mathematics
Kiza Armour	11-12/Science
Kate Hillsgrove	11-12/Social Studies
<del>Kathleen Vassallo</del>	<del>11-12/Science</del>
<b>TOTAL: 13 Teachers</b>	

Unified Arts Team	
Teacher	Grade/Subject Taught
<del>Bill Mitchell</del>	<del>Art</del>
<del>Jennifer Massey</del>	<del>Business Education</del>
<del>James Corben</del>	<del>FACS/Health</del>
<del>Kevin Cleary</del>	<del>Music</del>
<del>Rick Anthony</del>	<del>Physical Education</del>
<del>Tammie Hall</del>	<del>World Languages</del>
<b>TOTAL: 0 Teachers</b>	

# Pittsfield Special Education Teachers & Paraprofessionals 2018-19 Budget

Teacher	Grade/Subject Taught
Manuela Bitter-Shuey	7-8/Special Education
Rebecca Thompson	7-8/Special Education
Charlene Vary	7-12 Skills Program
Serena Biemer	9-10/Special Education
Jessica Bickford	7-12 Flex Program
Jackie Linxweiler	11-12/Special Education
Christine Northrop	Kindergarten/Special Education
Terry Littlefield	1/Special Education
Shannon Fitch	NG2 1-2 & 2/Special Education
Julie Britton	3/Special Education
Darlene Stewart	NG 3-4/Special Education
Rob Dudley	4-5/Special Education
Sherry Evans	NG 5-6/Special Education
Elaine Ramsey	Elementary School Flex Program
Sherry Evans	6/Special Education
Susan Bradley	Out of District/Special Education
Kim Morganti	Behavioral Specialist
<b>TOTAL: 17 Teachers</b>	

Paraprofessional	Grade/Subject Taught
Jennifer Lynch	Study Hall Supervisor
Betsy Beck	Paraprofessional
Zac Bissonnette	Paraprofessional
Nina Chambers	Paraprofessional
Nicolette Clark	Paraprofessional
Mary Cote	Paraprofessional
Joyce Desrochers	Paraprofessional
Claire Drew	Paraprofessional
Jennifer Garrett	Paraprofessional
Tiffany Gilbert	Paraprofessional
Elisha Griffin	Paraprofessional
Dawn Mistier	Paraprofessional
Stacey Nilsson	Paraprofessional
Pam Rodgers	Paraprofessional
Tracey Sheehan	Paraprofessional
Brandi Willey	Paraprofessional
<b>TOTAL: 16 Paraprofessionals</b>	

Paraprofessional	Grade/Subject Taught
Barker, Ashleigh	Paraprofessional
Bedell, Jaedyn	Paraprofessional
Cassel, Ann Marie	Paraprofessional
Colon-Pagan, Daniel	Paraprofessional
Goodwin, Rebecca	Paraprofessional
Hill, Diana	Paraprofessional
Keefe, Ryan	Paraprofessional
Malley, Jacqueline	Paraprofessional
McLlarchy, Nicole	Paraprofessional
Morris, Andra	Paraprofessional
Newton, Gailann	Paraprofessional
Presbrey, Alicia	Paraprofessional
Proulx, Mary	Paraprofessional - Part time
Rowell, Jossie	Paraprofessional
Salas, Marla	Paraprofessional
St. George, Nicole	Paraprofessional
Stockman, Lynn	Paraprofessional
Stopyra, Laura	Paraprofessional
Thompson, Kim	Paraprofessional
<b>TOTAL: 19 Paraprofessionals</b>	

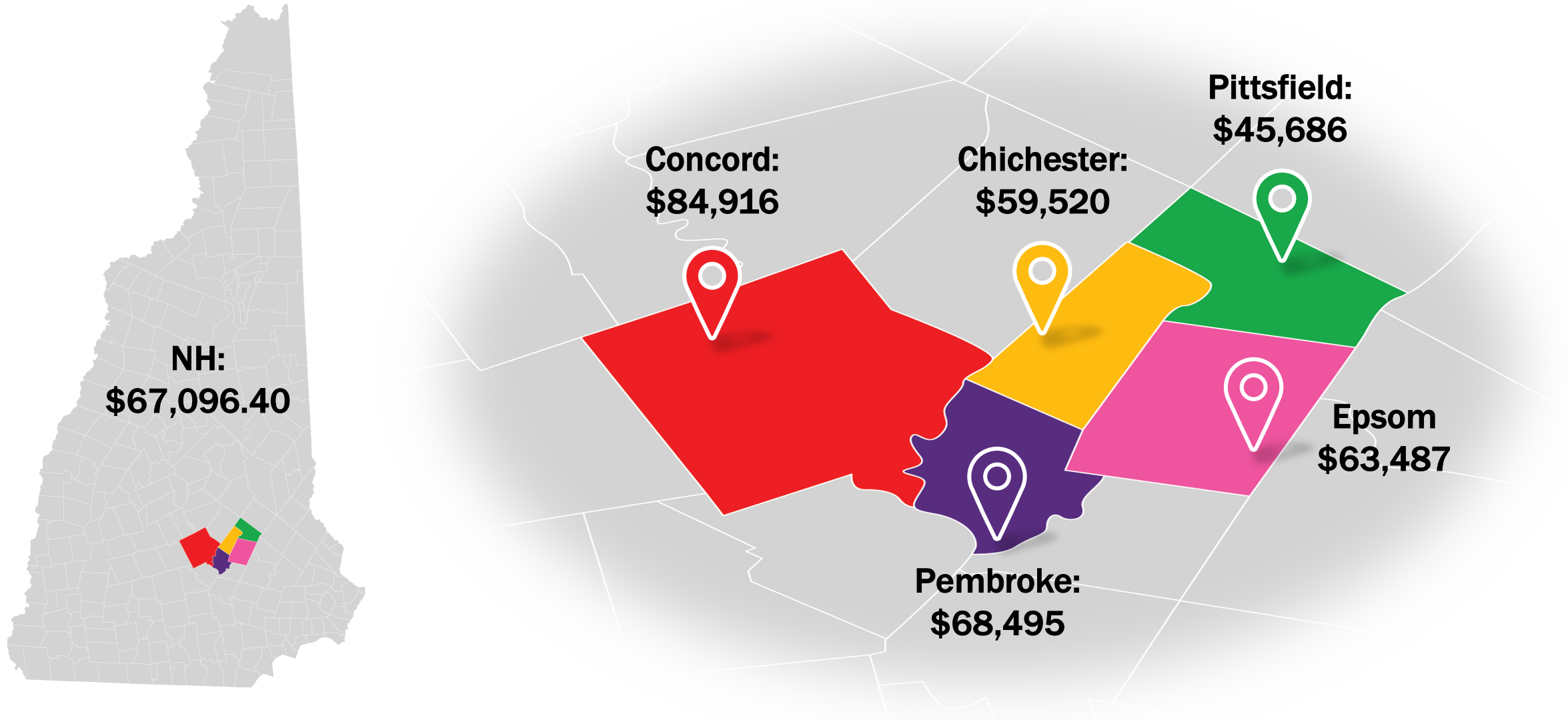
# Pittsfield Special Education Teachers & Paraprofessionals 2018-19 Budget

Manuela Bitter-Shuey	7-8/Special Education
Rebecca Thompson	7-8/Special Education
Charlene Vary	7-12 Skills Program
Serena Biemer	9-10/Special Education
Jessica Bickford	7-12 Flex Program
Jackie Linxweiler	11-12/Special Education
Christine Northrop	Kindergarten/Special Education
Terry Littlefield	1/Special Education
Shannon Fitch	NG2 1-2 & 2/Special Education
Julie Britton	3/Special Education
Darlene Stewart	NG 3-4/Special Education
Rob Dudley	4-5/Special Education
Sherry Evans	NG 5-6/Special Education
Elaine Ramsey	Elementary School Flex Program
Sherry Evans	6/Special Education
Susan Bradley	Out of District/Special Education
Kim Morganti	Behavioral Specialist
<b>TOTAL: 13 Teachers</b>	

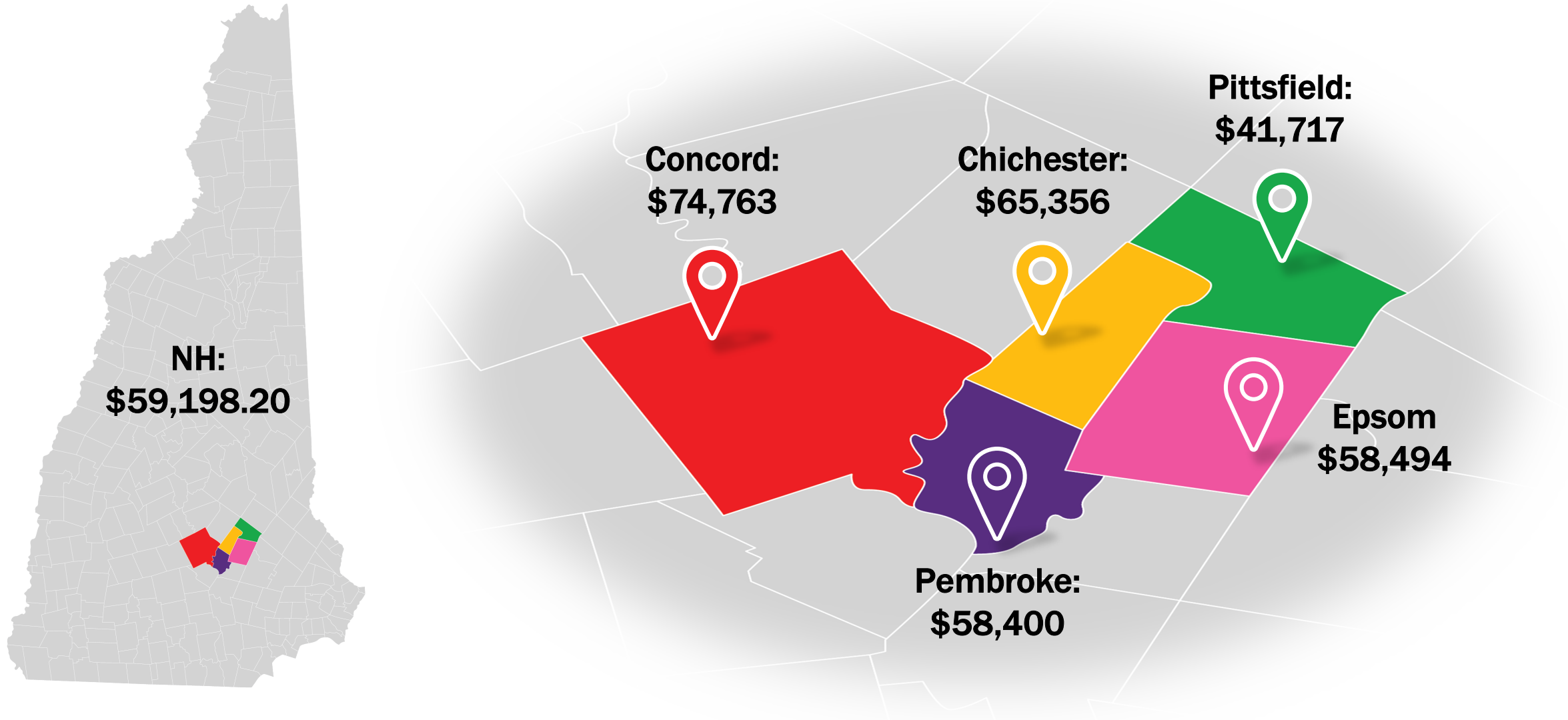
Paraprofessional	Grade/Subject Taught
Jennifer Lynch	Study Hall Supervisor
Betsy Beek	Paraprofessional
Zac Bissonnette	Paraprofessional
Nina Chambers	Paraprofessional
Nicolette Clark	Paraprofessional
Mary Cote	Paraprofessional
Joyce Desrochers	Paraprofessional
Claire Drew	Paraprofessional
Jennifer Garrett	Paraprofessional
Tiffany Gilbert	Paraprofessional
Elisha Griffin	Paraprofessional
Dawn Mistier	Paraprofessional
Stacey Nilsson	Paraprofessional
Pam Rodgers	Paraprofessional
Tracey Sheehan	Paraprofessional
Brandi Willey	Paraprofessional
<b>TOTAL: 0 Paraprofessionals</b>	

Paraprofessional	Grade/Subject Taught
Barker, Ashleigh	Paraprofessional
Bedell, Jaedyn	Paraprofessional
Cassel, Ann Marie	Paraprofessional
Colon-Pagan, Daniel	Paraprofessional
Goodwin, Rebecca	Paraprofessional
Hill, Diana	Paraprofessional
Keefe, Ryan	Paraprofessional
Malley, Jacqueline	Paraprofessional
McLareky, Nicole	Paraprofessional
Morris, Andra	Paraprofessional
Newton, Gailann	Paraprofessional
Presbrey, Alicia	Paraprofessional
Proulx, Mary	Paraprofessional — Part time
Rowell, Jossie	Paraprofessional
Salas, Marla	Paraprofessional
St. George, Nicole	Paraprofessional
Stockman, Lynn	Paraprofessional
Stopyra, Laura	Paraprofessional
Thompson, Kim	Paraprofessional
<b>TOTAL: 0 Paraprofessionals</b>	

# 2023-2024: Statewide Average Teacher Salary



# 2018-2019: Statewide Average Teacher Salary



# Disputed Adequacy Inputs in 2018-19 Pittsfield Budget

Items	Cost in Budget
Pre-K Teacher, Salary & Benefits	\$52,873.00 (salary) + \$24,432.40 (benefits)
Math Interventionist, Salary & Benefits	\$36,962.00 (salary) + \$27,653.06 (benefits)
CRTC Tuitions	\$43,000.00 + \$30,240.00 = \$73,240.00
Co-Curriculars (including Athletics)	\$700 + \$900 + \$7,790 + \$600 + \$600 + \$480 + \$12,250 + \$37,350 + \$4,232 + \$14,565 + \$18.70 + \$272.80 + \$1,750 + \$4,650 + \$990 + \$5,378.36 + \$1,873.60 \$12,196.50 = \$106,596.96
Drake Field Summer Program	\$7,000.00
School Board Expenses Including Legal and Audit Costs	\$5,175 + \$22,000 + \$1,400 + \$150 + \$3,800 = \$32,525.00
<b>TOTAL:</b>	<b>\$361,282.42</b>

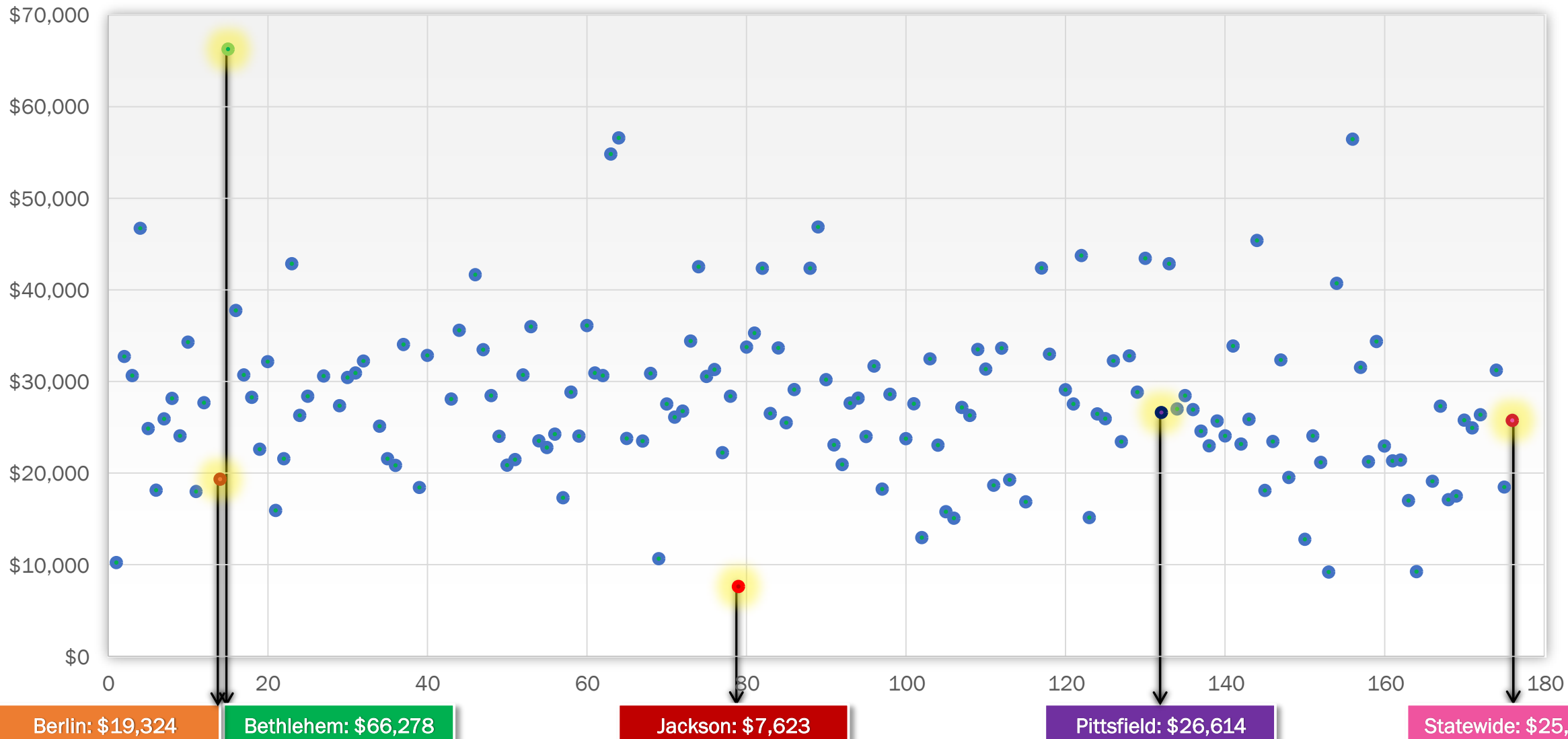
# 2018-19 Calculation of **Pittsfield** Costs for Special Education Services and General Education Services per Pupil

Category	Totals from MS25	SPED from DOE25	Total General Education
Total Expenditures for All Purposes	\$11,141,503	\$3,619,539	\$7,521,963
<b>ADM/R 2018-19</b>			
<ul style="list-style-type: none"> <li>Extra cost per SPED student</li> </ul>		\$24,791	
<ul style="list-style-type: none"> <li>General education cost for all students</li> </ul>			\$12,412
Statewide Average		\$25,737	\$13,975

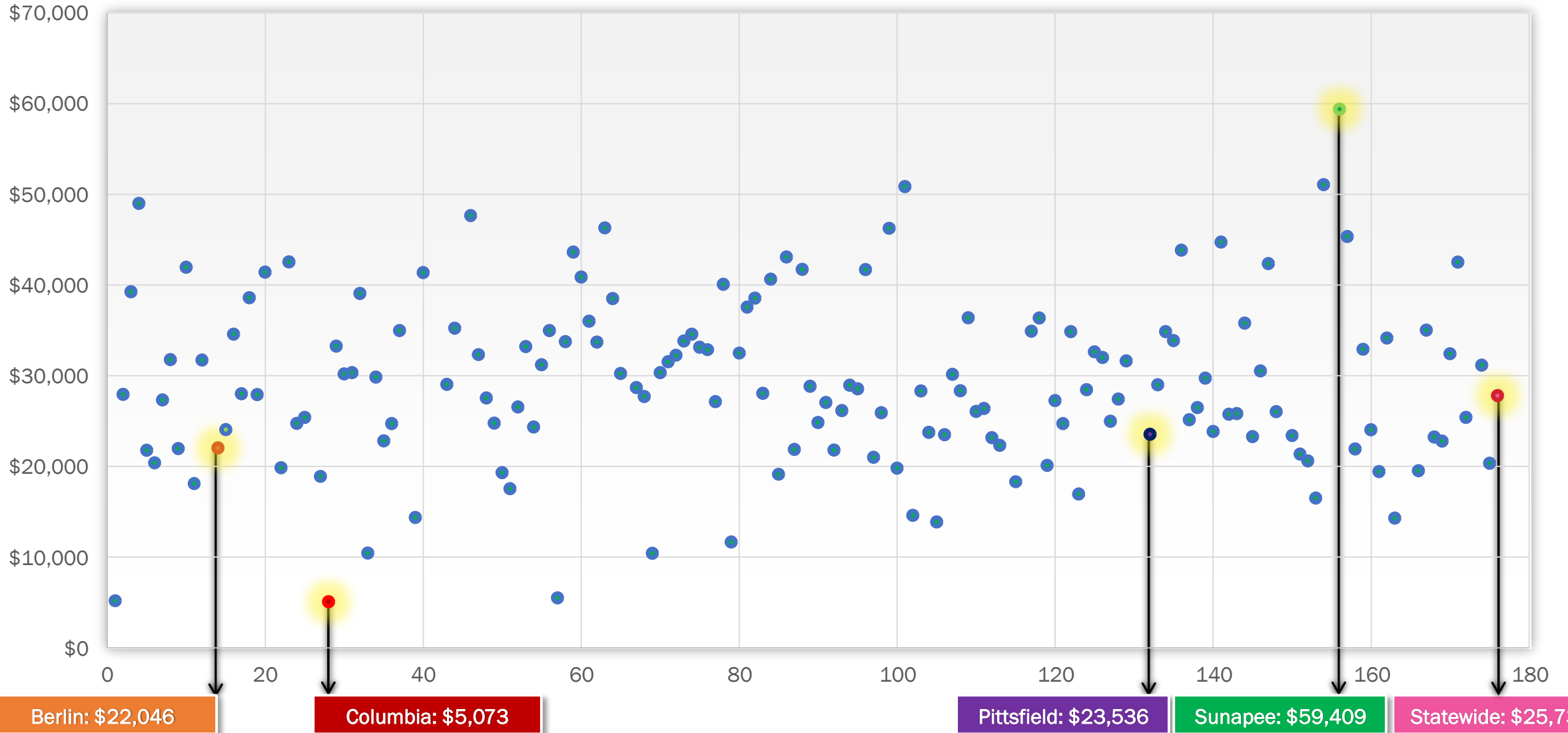
# 2022-2023 Calculation of **Pittsfield** Costs for Special Education Services and General Education Services per Pupil

Category	Totals from MS25	SPED from DOE25	Total General Education
Total Expenditures for All Purposes	\$12,381,031	\$3,674,329	\$7,948,792
<b>ADM/R 2022-23</b>			
<ul style="list-style-type: none"> <li>Extra cost per SPED student</li> </ul>		\$26,059	
<ul style="list-style-type: none"> <li>General education cost for all students</li> </ul>			\$15,197
Statewide Average		\$29,603	\$17,091

# Average Additional Cost Per SPED Student: 2018-2019



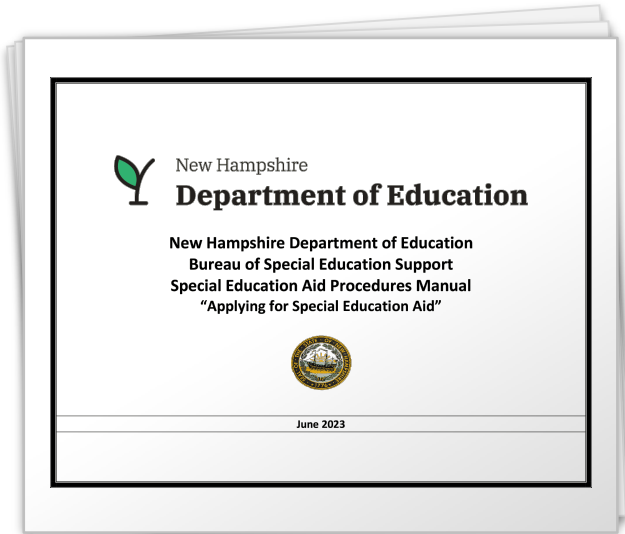
# Average Additional Cost Per SPED Student: 2021-2022



# Special Education Aid

## Calculating Special Education Aid for State

Estimated State Average Expenditure Per Pupil (ESAEPP): \$19,913.66  
**Multiply:** 3-1/2 times the ESAEPP:  $\times$  3.5  
 Equals - **SPECIAL EDUCATION AID CAP:** \$69,697.81



### A STUDENT COSTING 3-1/2 TIMES PER PUPIL COST (ESAEPP)

	STATE RESPONSIBILITY	DISTRICT RESPONSIBILITY
The total allowable special education cost for a student:	\$99,845.00	
<b>Minus:</b> The Special Education Aid CAP :	~ \$69,697.81	\$69,697.81
<b>COST ABOVE CAP:</b>	\$30,147.19	
The state is responsible for paying 80% of the cost above Special Education Aid Cap	\$30,177.19	
	$\times$ 80%	
	\$24,117.75	
20% of additional cost paid by the district		\$4,823.55
<b>THE TOTAL COST FOR THE STATE:</b> .....	<b>25,353.64</b>	
<b>THE TOTAL COST FOR THE DISTRICT:</b> .....		<b>74,491.36</b>

# Cost of Special Education in Pittsfield: 2018-2019

Function	Amount
Instruction	\$2,690,866.07 <sup>1</sup>
Related Services	\$485,065.25 <sup>2</sup>
Administration	\$123,707.00 <sup>3</sup>
Legal	\$1,470.00 <sup>4</sup>
Transportation	\$318,430.83 <sup>5</sup>
<b>TOTAL</b>	<b>\$3,619,539.15</b>

<sup>1</sup> Pittsfield DOE-25 for FY2018-19 (Row 524, Column L) (Plaintiffs' Ex. 053-F); <sup>2</sup> *Id.* at Row 529, Column L;

<sup>3</sup> *Id.* at Row 534, Column L; <sup>4</sup> *Id.* at Row 539, Column L <sup>5</sup> *Id.* at Row 544, Column L

# Special Education Funding Sources in Pittsfield

Source	Amount
State Special Education Aid (Catastrophic Aid)	\$284,989.08 <sup>6</sup>
Federal Disabilities Programs	\$186,181.71 <sup>7</sup>
Medicaid Distributions	\$110,132.75 <sup>8</sup>
Adequacy Special Education (Differentiated Aid)	\$238,916.83 <sup>9</sup>
<b>TOTAL</b>	<b>\$820,220.37</b>

<sup>6</sup> Pittsfield DOE-25 for FY2018-19 (Row 126, Column F) (Plaintiffs' Ex. 053-F); <sup>7</sup> *Id.* at Row 159, Column H ; <sup>8</sup> *Id.* at Row 160, Column F;

<sup>9</sup> New Hampshire DOE, FY2018 Municipal Summary of Adequacy Aid (Plaintiffs' Ex. 069-H)

# Local Dollars Toward Pittsfield's Special Education Cost 2018-2019

**\$3,619,539.15**

**- \$820,220.37**

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**\$2,799,318.78**

# Pre-K Teacher, Foehl

Salary

\$52,873.00

**BENEFIT**

**COST**

NHRS Contribution (17.36%)

\$9,178.75

FICA Taxes (7.65%)

\$4,044.78

Health Insurance

\$10,800.00

Unemployment Insurance

\$140.00

Worker's Compensation Insurance

\$268.86

Total

\$24,432.39

Total cost of salary and benefits of pre-K teacher: \$77,305.39

# Math Interventionist, Zachos

Salary

\$36,962.00

**BENEFIT**

**COST**

NHRS Contribution (17.36%)

\$6,416.60

FICA Taxes (7.65%)

\$2,827.59

Health Insurance

\$18,000.00

Unemployment Insurance

\$140.00

Worker's Compensation Insurance

\$268.86

Total

\$27,653.06

Total cost of salary and benefits of math interventionist: \$64,615.06

# Cost of Teacher & Benefits

Salary (Bachelor's Degree Step 2)

\$31,521.00

## BENEFIT

## COST

NHRS Contribution (17.36%)

\$5,472.05

FICA Taxes (7.65%)

\$2,411.36

Health Insurance

\$10,800.00

Unemployment Insurance

\$140.00

Worker's Compensation Insurance

\$268.86

Total

\$19,092.26

Total cost of benefits to 20 teachers: \$381,845.26

# Total Adequacy Funding Included in Pittsfield Analysis

TYPE OF FUNDING	AMOUNT
Total Calculated Cost of an Adequate Education	\$2,690,333
Base Adequacy	\$1,942,746
Free/Reduced Priced Lunch Differentiated Aid	\$501,555
SPED Differentiated aid	\$238,916
ELL Aid	\$2,134
Reading Differentiated Aid	\$4,979.80

**Total 2018/19 Pittsfield budget: \$10,302,402**