

Key Benefit Concepts LLC

Wilmot Union High School District

Compensation Study Updated Consolidated Report

Revised and Updated October 2022

Originally Prepared and Presented:
January 2022: Administrator Section
March 2022: Teachers & Support Staff Section

Key Benefit Concepts LLC

200 W. Summit Ave., Suite 270

Wales, Wisconsin 53183

Tel: (262) 522-6415

Fax: (262) 522-6419



This report, its text, charts, content and formatting are subject to copyright protection and are the exclusive property of **Key Benefit Concepts LLC**.



Table of Contents

	Page
Introduction and Background	1
Administrators Report	3
• Executive Summary	4
Teachers and Support Staff Report	27
• Executive Summary	28



Wilmot Union High School District

Compensation Study November 2021 – March 2022

Introduction and Background

The Wilmot Union High School District (the 'District'), Board of Education (the 'Board') desires to offer a compensation package that provides the ability to recruit highly qualified employees and incentives to keep them working in the District. While at the same time, the District is mindful of budgetary demands and considerate of taxpayer concerns.

In November 2021, the Board engaged Key Benefit Concepts LLC (KBC) to provide a compensation study for the District based upon the Board's need for review and evaluation of the total compensation package currently offered to five employee classifications in the District as noted below:

- Administrative Assistants
- Administrators
- Aides
- Custodians
- Teachers

Based upon the Board's request, KBC's proposal included review of:

- Salary – levels, pay structures and days under contract of the District's various classifications
- Benefits – non-salary benefits, including vacation days, death benefits and flexible benefit accounts
- Post-Employment Benefits

Following the initial proposal, the Board Chairman requested that the proposal be updated to review the job descriptions and job responsibilities of the Administrators. The proposal was updated to include this review and the findings provided and discussed.

The Board identified the following objectives:

- Understand the competitiveness of current District salaries and benefits and how they compare to other union high school districts
- Evaluate the compensation impact based upon geographic region and competition
- Review possible changes or improvements, keeping in mind the Board's goals and promises made to existing employees

KBC's Services and Timetable

The District's acceptance of KBC's services was in late November 2021.

Note that the study requested was for review of the District's current positions, and compensation for the Board's consideration of contract renewals and wages in the 2021/22 school year.

Due to their requirement that the Administrator segment of the study be completed and presented in mid-January, time constraints required that the Administrator segment be addressed immediately and the other portion of the study pertaining to Teacher and Support Staff be completed in mid-March with the total wrap up in April 2022.

This report was presented to the Board of Education as noted above and served the purpose as a snapshot in time at that time. As circumstances change over time, this report and its findings may not be appropriate for use at a future date, nor was it intended to be used for any other purpose.

Thus, this final report is broken into 2 distinct segments:

- Administrators
- Teachers and Support Staff

Information found herein, was modified from the original version that was presented in January and March, as there were discrepancies in data that was obtained through the Department of Public Instruction (DPI) website and District information provided. Further, current census data provided by the District was used to determine employee classifications as noted herein. Census data identifying employees in classifications other than as noted in this study were not included in the review. Specifically, there were 6 individuals that we were not included in any of the 5 categories. Their "current position titles" were as follows: receptionist, Payroll HR Specialist, IT Tech, Nurse, Special Ed Specialist and Registrar. Following the final presentation, KBC was informed that some of these individuals should have been included in classifications as noted. Note also that there were similar situations for the census information for other District's, in that individuals were excluded since they did not match with the classifications noted. KBC ask for clarification to update the data, but the former Board President (person in this position between November 2021 and March 2022) indicated it was not necessary.

KBC presented the process and the findings but did not take part in the Board's discussion or final decisions regarding contract changes to contracts, contract renewals and non renewals and/or determination of changes in benefits or compensation.

This final report is updated to provide more clarification to the current (2022/23) Board of Education and avoid confusions that may occur from reading a report without being part of the 2021/22 presentation and conversations.



Administrators Report

**Prepared
January 2022**

Executive Summary

Prepared in follow up to January Meeting:

- Comparison of management positions – Wilmot had 2 more positions than the other districts, but only 1 more management person than the other districts.
- These 2 positions created overlap in job responsibilities that were discussed.
- Wilmot has 10 employees classified as administrators. Looking at similar positions in the other 4 districts, some of same positions are filled with employees that are not classified as administrators for district benefits, but rather classified as special education or support staff. Please see the chart on page 6 and those highlighted in blue or peach.
- Comparing the business manager position, Wilmot and Lake Geneva have administrators in this position. Note that Lake Geneva has more campuses – including elementary, middles and charter schools. 2 of the districts have a comptroller or finance director. One district has a superintendent qualified to also provide business manager services. This superintendent indicated that while he handles both positions, he relies heavily on business office staff. There is currently consideration of this district sharing a business manager between the high school and elementary school.
- Wilmot has 2 administrative positions that the other 4 districts do not: District Leader and Chief Academic Officer. Further Wilmot has 3 Assistant Principals whereas the other districts have 2. Note that KBC was not informed or aware at the time of the study and presentation that the District did not have a Superintendent at the time that the District Leader position was established.
- Overall Wilmot’s administrator salaries are on the high end by comparison to the other districts; however, Wilmot requires employees to pay 23% of their health plan premiums whereas the other districts require full-time employees to pay 0%, 8% or 12% of premium. Further Wilmot’s health insurance plan, while very competitive benefit-wise, has higher premiums than the other districts.
- The Wilmot interim superintendent shared that over 4 years ago, the District decided to set highly competitive wages but require more employee contributions for benefits. In the review, taking employee single and family premium contributions into account, the wages are more comparable to the other districts.
- The elements of the administrator agreements were compared. Wilmot had an older agreement in place for most administrators and a newer agreement applicable to one recent employee. The provisions of the newer agreement more closely aligned with the benefits and provisions found in the other districts administrator agreements.
- Some information used for comparison purposes was pulled from DPI’s “Public Administrative Salary Report.” It was discovered that some administrative employees were noted by DPI as holding bachelor’s degree when they really have a master’s degree. DPI records should be updated.

Health Care Benefit

- Wilmot has a competitive health benefit program. The District is considering plan design changes as this study and presentation provided opportunities the District may share with their benefit consultant, including opportunities to adjust deductible, HRA contributions, copays and coinsurance. The goal is to maintain a competitive benefit program while controlling plan costs. The comparison outline provides this opportunity.

Wilmot Union High School District

District Comparisons

District	Student Enrollment	Per District Website			County Location	As of 2019-20 fiscal year	
		# of Employees	# of Admins	# of campuses		Revenues	Expenditures
1. Wilmot UHSD	959	154	10	1	Kenosha	15,428,497	13,632,161
2. Central/Westosha UHSD	1,131	124	6	1	Kenosha	15,268,766	14,434,233
3. Lake Geneva-Genoa City UHSD	1,375	162	10	1	Kenosha/Walworth	26,831,267	25,431,177
4. Union Grove UHSD	993	91	6	1	Racine	15,166,985	14,955,691
5. Waterford UHSD	1,028	146	6	1	Racine	21,329,232	26,625,746

- Comparison of Union High School Districts in southeastern Wisconsin
- Similar in:
 - Size (#students and #employees)
 - Geographic region
 - revenues/expenditures
 - Services – High School
- Note that District #3 also includes elementary and middles schools. The comparisons herein refer only to the high school personnel
- Wage information is based upon data from the DPI website or responses received from respective districts. DPI data was as of 2020/21 school year. Data herein is as of the 2020/21 school year, unless otherwise noted.
- The charts that follow were created for discussion and do not include written descriptions of the items discussed.

Comparison of School Administrators

	Wilmot	Central Westosha	Lake Geneva	Union Grove	Waterford
Number Admin listed on Website	10	6	10	6	6
District Administrator	Vance Dalzin Interim	John Gendron	Jim Gottinger	Alan Mollerskov	Lucas FRANCOIS
District Leader	Amber Torres				
Principal		Dale Van Keuren	Jennifer Straus	Joel Adamczyk Curriculum & Instruction	Daniel Foster Curriculum & Instruction
Chief Academic Officer	Christy Weinstock				
Dir of Instruct - curriculum		Amy Koszarek Dir of Learning & Innovation	Jan Eckola Dir Curriculum & Instruction	Resp of Principal	Resp of Principal
Assistant Principal	Dan Bender Attend, discp & Safety	Tom Neave Letters A-K	Michael Giovingo Discipline/Safety	Christopher Jones Attend, discp & Safety	Brian Belot Attendance and truancy
	Emily Soley-Johnson Curriculum & Instruction	Peter Haubrich Letters L-Z	Katherine Stanton Attendance	Karre Feuker Attend, discipline	Mark Peperkorn behavior and intervention.
	Tom Blair Instruc Systems & Supp				
Athletic/Activities Director	Jerry Christiansen	Jonathan Lindh	Jim Kluge	David Pettit (50%)	Jill Stobber
Dir of Business Services	David Betz	Anita Seils Comptroller	George Chironis Bus. Administrator	Gail Bentley Financial officer	Resp of Principal
Dir of Spec Education & Pupil Serv	Jon Watson	Lauren Spierenburg	Joe Reynolds Dir Student Services	Brian Erdmann	Michael Rosandich Pupil Services
Dir of Instructional Technology	Nick Kysely	Kevin Kirch	Dan Schmidt	Meko Stanosevic	Outside Firm
Dir Marketing & Communications			Holly Eckola	Travis Wetzel Career & Tech Ed coord	

Those noted in green are classified as Administrators. Those in other colors are not Administrators. For benefit purposes, the following color coding was used:

Administrator
Special Classification
Support Staff

Wilmot Union High School District

Administrators – Comparison of Active/Retirement Benefits Per Administrative Agreements

	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot		
			Administrator agreement not provided– info noted is from handbook				
Health Ins.	93%	100%	100%	At teacher rate	77%		
Dental	100%	100%	100%	At teacher rate	100%		
Short-Term Disability	Employee paid	Not offered	Employee paid	Employee paid	Salary continuation after sick days		
Long-Term Disability	At teacher rate	100%	100% (60 th day)	100% (60 th day)	100% (60 th day)		
Life Insurance	1x annual base salary rounds to the nearest \$1,000	100% - 1 times salary	100% - 1 times salary	100%	2 x salary – 100%		
Active TSA Benefit		Annual \$5000 contribution to TSA		After 10 YOS: \$1500 to TSA After 15 YOS: \$3000 to TSA DA only: \$50k afer 5 YOS			
Sick Days	10 days/yr., accumulated up to 120 days. At retirement, 50% of unused days up to 50 days paid at daily rate at retirement.	8 sick leave days annually, cumulative to a total of 120 days	10 sick leave days per year, cumulative to a total of 120 days. Any unused sick days over 120, up to a maximum of 10 days, is paid out at ¼ of the years daily substitute rate. (noted for teachers – not sure if Admin is different)	12 days/yr. up to max 120 days. Upon termination after 10 YOS, payout of unused sick days at 50% of daily salary	12 days/yr. up to max 120 days. Upon retirement, \$100/day into retirement HRA	12 days/12 mo. Carryover up to 30 days. Days above 30 converted to cash and paid to TSA at per diem	12 day/yr. up to 60 days. Upon separation, up to 60 days converted at 30% of per diem to 403(b) acct.
Personal Days	2 personal days/year If not used, they accumulate into the sick leave days.	2 personal days per year cumulative to 5 days 3 emergency days per year to be deducted from sick		2 days of personal leave each year	Up to 5 days/12 mo. Period. Unused days added to sick leave account	Up to 2 days/yr.	

	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot
Vacation Days	20 days	20 vacation days per year (July 1 – June 30 of following year)		D.A. and Principle: 20 days/year (since they have longer contracts) Other Admin: not eligible for vacation as they have summer break	Up to 30 days Up to 20 unused days carried forward. Up to 10 unused days converted to salary and paid out with 1 st payroll of new year 20 days. Up to 5 unused days carried forward and used by Sept 1. Upon separation, any earned unused vacation days are forfeited Use of no more than 5 consec days used while school is in session.
Holidays	11 named holidays				
Tuition Reimbursement		Full reimbursement for approved college level courses		Continuing college credits reimbursed at U.W. Madison rate.	Up to 6 job-related graduate credits/12 mo. Period at UW-Madison credit rate for residents
Prof Expenses	Annual dues for 1 organization	Full reimbursement as approved		Paid membership (may be different by contract)	Annual dues for 1 State and/or Nat'l prof assoc.
Mileage	IRS Mileage rate for use of personal car			IRS Mileage rate for use of personal car	IRS Mileage rate for use of personal car
Additional Benefit		The Administrator shall be required to work only ½ time on days that teachers are not present during the normal school calendar.			

Retirement Benefits	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot	
Medical	health/dental – at cost at retirement, frozen for: 20 YOS: 3 yrs. 25 YOS: 7 yrs.	Medical – Age 55 & 15 YOS; 100% for the first year. For 2 nd – 5 th year contributions shall not exceed 120% of the prior year’s premium or the entire premium; whichever is less. Thereafter, contributions frozen at amounts paid in the 5 th year for additional 5 years but not to exceed Medicare-eligibility.	15 YOS: 100% of health/dental for 9 years. Retiree shall pay any increases in premiums after the first year of retirement. At Medicare-eligibility, any remaining contributions will continue towards Medicare supplemental coverage.	Age 55 & 10 YOS; 70% of health plan for 8 yrs.	Age 55 & 15 YOS; \$350/YOS from 7/1/2020 to retirement.	<u>Medical Insurance: (Implicit Rate Subsidy Only)</u> Retirees may elect to remain on the District’s group medical plan indefinitely provided they continue self-pay the full amount (100%) of all required premiums.
Cash – TSA		At retirement, annual contributions to their 403(b) account in the amount of 40% of their final salary for 5 years.			Ann. 403(b) match: Y 1-5: \$500 Y 6-10: \$1k Y 11-15: 1.5k Y16+: \$2k	
Retirement Sick Leave Benefit	At retirement, 50% of unused sick days up to 50 days paid at daily rate at retirement. If 10 or more years, 100% of used days at daily rate.	The School Board agrees to provide the more beneficial of any other indirect compensation received by either teacher’s bargaining group.	Any unused sick leave over 60 days accumulated upon retirement, up to a maximum of 60 days, will be paid out at 50% of the retiree’s final per diem rate.	12 days/yr. up to max 120 days. Upon termination after 10 YOS, payout of unused sick days at 50% of daily salary	12 days/yr. up to max 120 days. Upon retirement, \$100/day into retirement HRA	<u>Sick Leave Payout:</u> All unused sick leave accumulated upon retirement, will be converted at 75% of their current daily pay rate should they remain employed by the Board through the 17/18 school year. If the associate principal remains employed by the Board through the19/20, the associate principal shall receive 100% of their current daily rate for all unused sick leave up to a maximum of 120 days. These funds will be paid out in cash.

	Central Westosha		Lake Geneva	Union Grove	Waterford		Wilmot UHSD
	Anthem Plan 1 Blue Preferred Plus	Anthem Plan 2 Blue Preferred Plus HSA Option	One Plan	UHSD ES 500 1K Health Plan	Plan 1 Copay Plan	Plan 2 HDHP w/H.S.A.	UHC Choice Plus Plan
Plan Deductibles	In-Network	In-Network	In-Network	In-Network	In-Network	In-Network	In-Network
Single	\$2,800	\$2,800	\$1,000	\$500	\$1,000	\$2,800	\$1,000
Family	\$5,600	\$5,600	\$2,000	\$1,000	\$2,000	\$5,600	\$2,000
HRA/ HSA paid by District	HRA up to \$2,700 single/ \$5,400 family (actives & retirees)	HSA: \$1800 single; \$3600 family	NO HRA/HSA	NO HRA/HSA	NO HRA/HSA	HSA; \$750/ single and \$1,500 family	HRA - \$750 single / \$1,500 family
Effective Deductible							
Single	\$100	\$1,000	\$1,000	\$500	\$1,000	\$2,050	\$250
Family	\$200	\$2,000	\$2,000	\$1,000	\$2,000	\$4,100	\$500
Coinsurance	0%	20%		0%	20%	20%	0%
Out-of-Pocket Max							
Single	\$3,500	\$5,000	\$7,350	\$1,500	\$5,000	\$6,350	\$1,000
Family	\$7,000	\$10,000	\$14,700	\$3,000	\$10,000	\$12,700	\$2,000

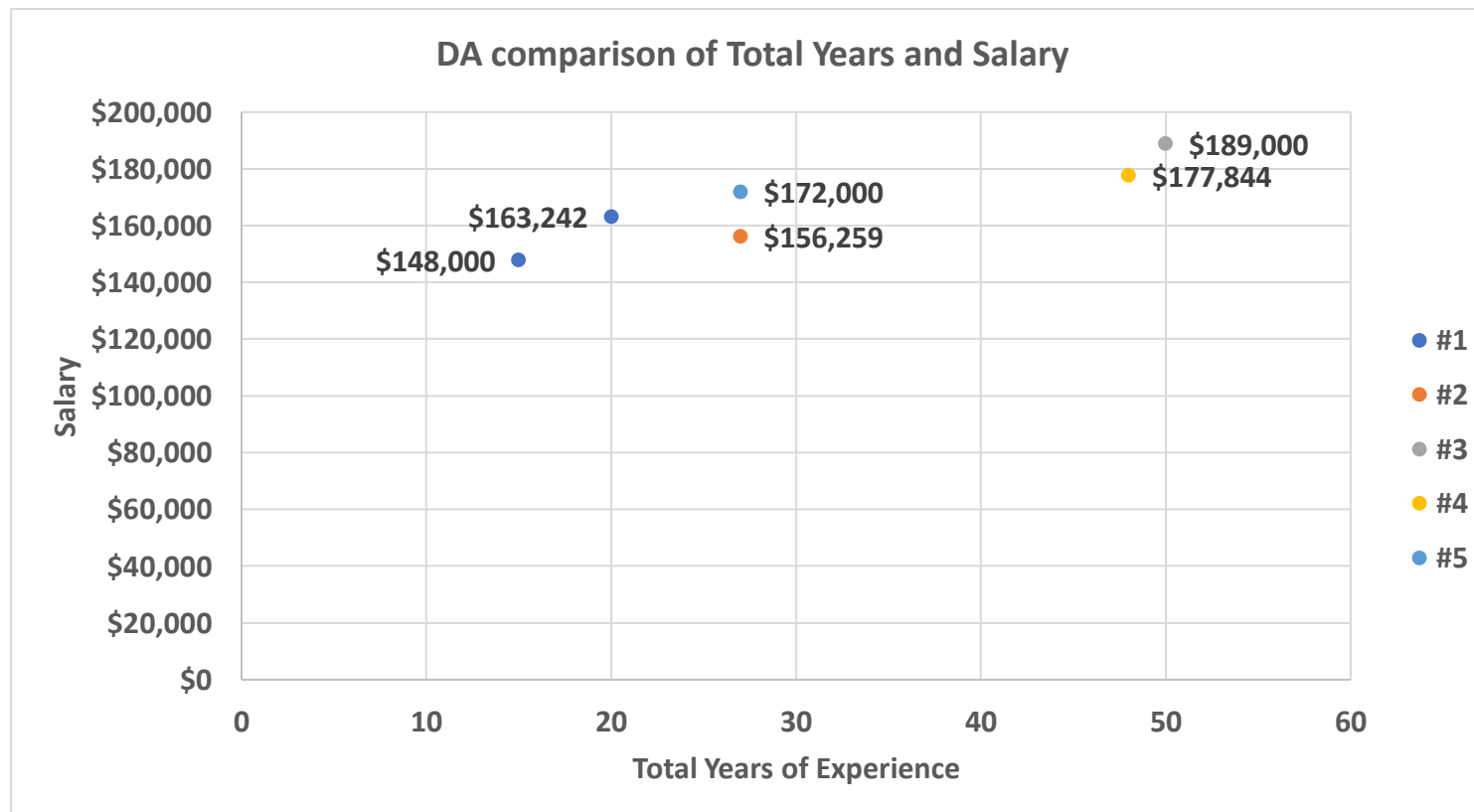
	Central Westosha		Lake Geneva	Union Grove	Waterford		Wilmot UHSD
	Anthem Plan 1 Blue Preferred Plus	Anthem Plan 2 Blue PP HSA Option		UHSD ES 500 1K Health Plan	Plan 1 Copay Plan	Plan 2 HDHP w/H.S.A.	UHC Choice Plus Plan
	In-Network	In-Network	In-Network	In-Network	In-Network	In-Network	In-Network
Other Benefits with Health Plan							
Onsite/ near site clinic	No	No	No	No	No	No	No
Wellness program	Anthem - no wellness program	Anthem - no wellness program	No	No	Humana go365	Humana go365	Life Well Reward\$ & Real Appeal
Other programs offered	EAP Program						
Premiums							Current
EE Only	\$908.95	\$842.54	776.64	896.46	\$689.77	\$624.39	\$1,004.38
EE + SP				1792.91			
EE+CH				1721.19			
Family	\$1,981.49	\$1,836.72	1984.22	2108.96	\$1,931.37	\$1,738.23	\$2,284.81
Percentage paid by Actives							
Administrators	8%	8%	0%	0%	FT- 12% PT & Hrly Staff: 25%	FT- 12% PT and Hrly Staff: 25%	23%
Admin Assistants	8%	8%	0%	0%			23%
Teachers	8%	8%	0%	0%			23%
Aides	8%	8%	0%	0%			23%
Custodians	8%	8%	0%	0%			23%

	Central Westosha		Lake Geneva	Union Grove	Waterford		Wilmot UHSD
	Anthem Plan 1 Blue Preferred Plus	Anthem Plan 2 Blue PP HSA Option		UHSD ES 500 1K Health Plan	Plan 1 Copay Plan	Plan 2 HDHP w/H.S.A.	UHC Choice Plus Plan
Employee Mo. Contribution					PPO Plan 40+ hours	HSA Plan 40+ hours	
Single	\$72.72	\$65.96	\$0	\$0	\$82.77	\$74.93	\$231.01
Family	\$158.52	\$146.94	\$0	\$0	\$231.76	\$209.79	\$525.51

Comparison of District Administrator Total Years of Service and Salary

District	Assignment Hire Agency Name	Full Name	Contract LEA Experience Years	Total Salary	Days Employed	High Degree	Contract Total Experience Years
#1	6545 – Wilmot UHS School District	Daniel Kopp	10	\$163,242	261	5 – Master’s degree	20
#1	6545 – Wilmot UHS School District	Amber Torres	4	\$148,000	261	4 – Master’s degree	15
#2	5054 – Central/Westosha UHS School District	John Gendron	2	\$156,259	240	5 – Master’s degree	27
#3	2884 – Lake Geneva-Genoa City UHS School District	JAMES GOTTINGER	22	\$189,000	261	7 – Doctorate	50
#4	5852 – Union Grove UHS School District	Alan Mollerskov	31	\$177,844	260	5 – Master’s degree	48
#5	6083 – Waterford UHS School District	Lucas FRANCOIS	6	\$172,000	230	7 – Doctorate	27

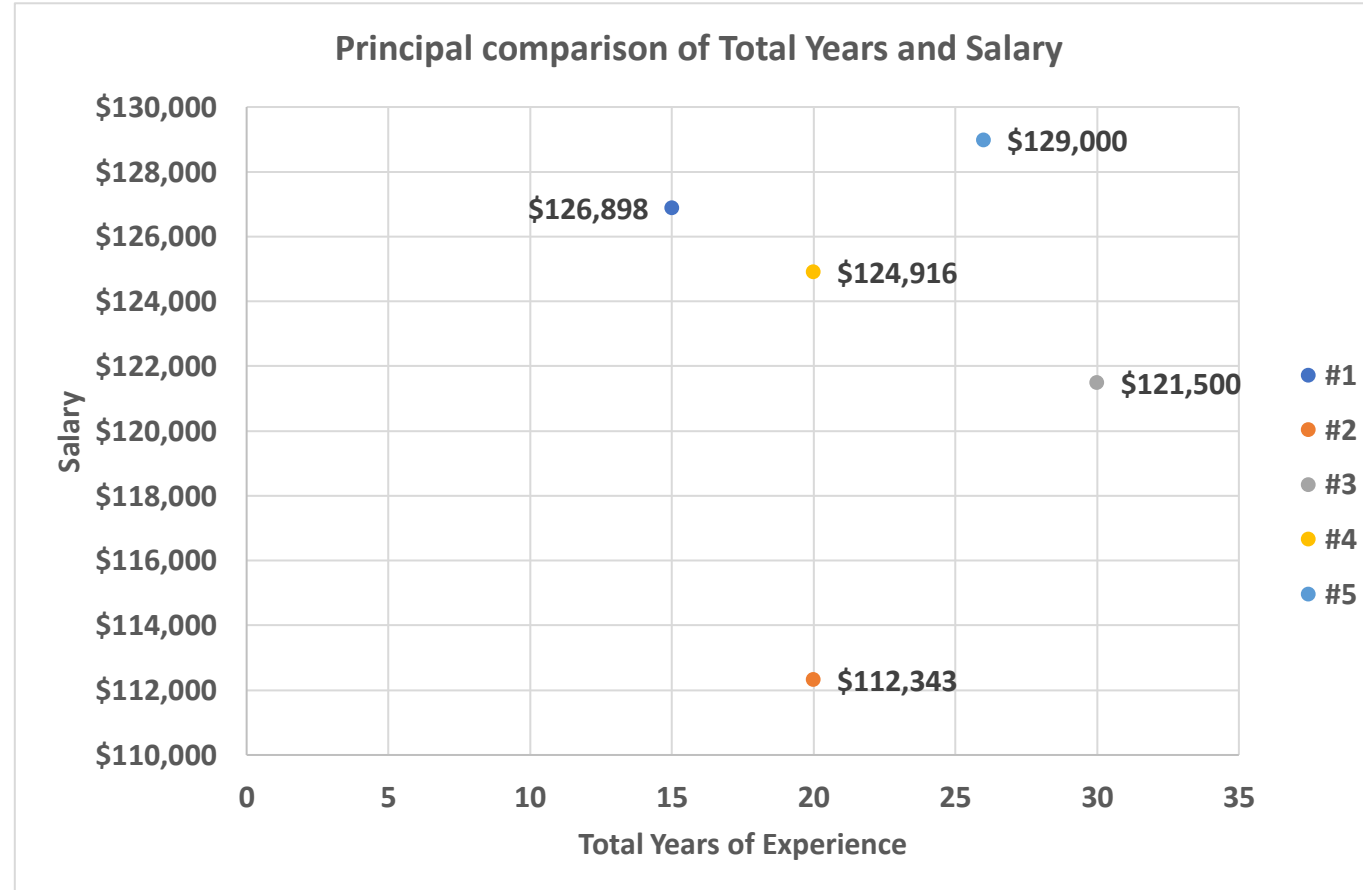
Wilmot District Leader salary as of the 2021/22 school year.



Comparison of Principal Total Years of Service and Salary

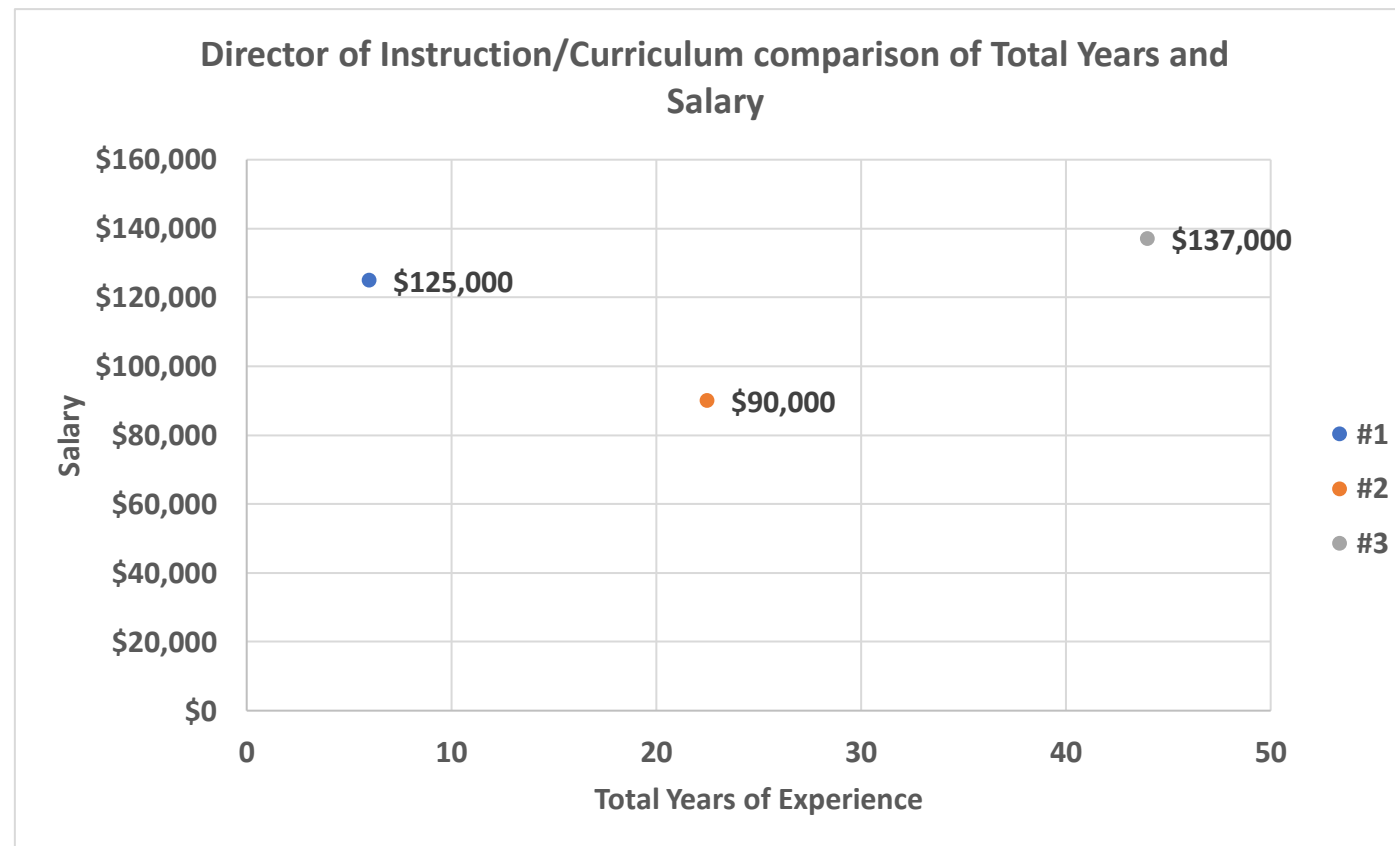
District	Assignment Hire Agency Name	Full Name	Contract LEA Experience Years	Total Salary	Days Employed	High Degree	Contract Total Experience Years
#1	6545 – Wilmot UHS School District	Amber Torres	4	\$126,898	261	4 – Master’s degree	4
#2	5054 – Central/Westosha UHS School District	DALE VAN KEUREN	2	\$112,343	240	5 – Master’s degree	2
#3	2884 – Lake Geneva-Genoa City UHS School District	JENNIFER STRAUS	12	\$121,500	210	5 – Master’s degree	12
#4	5852 – Union Grove UHS School District	Joel Adamczyk	6	\$124,916	260	5 – Master’s degree	6
#5	6083 – Waterford UHS School District	Daniel Foster	15	\$129,000	230	5 – Master’s degree	15

Amber Torres salary noted as of the 2021/22 school year.



Comparison of Director of Instruction/Curriculum Total Years of Service and Salary

District	Assignment Hire Agency Name	Full Name	Contract LEA Experience Years	Total Salary	Days Employed	High Degree	Contract Total Experience Years
#1	6545 – Wilmot UHS School District	Christine Weinstock	3	\$125,000	261	6 – Master’s degree	6
#2	5054 – Central/Westosha UHS School District	Amy Koszarek	1	\$90,000	210	5 – Master’s degree	22.5
#3	2884 – Lake Geneva-Genoa City UHS School District	Janice Eckola	20	\$137,000	261	7 – Doctorate	44

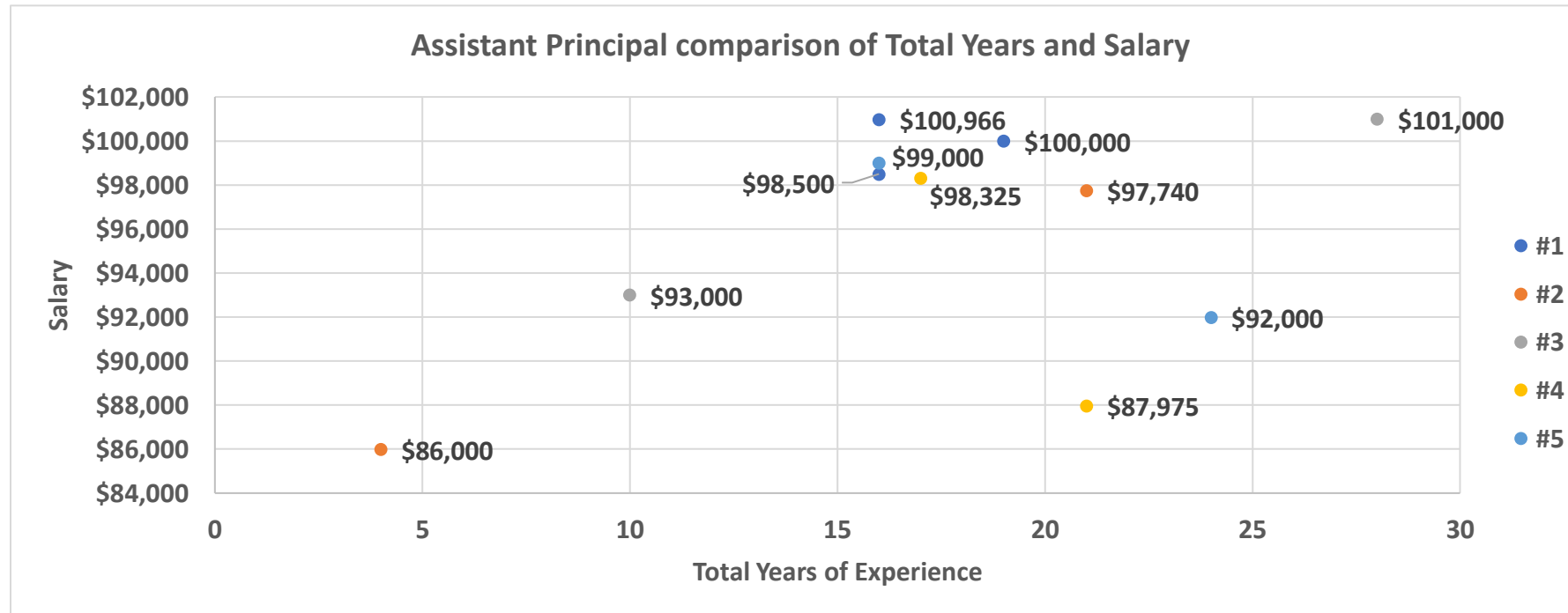


Comparison of Assistant Principal Total Years of Service and Salary

District	Assignment Hire Agency Name	Full Name	Contract LEA Experience Years	Total Salary	Days Employed	High Degree	Contract Total Experience Years
#1	6545 – Wilmot UHS School District	Daniel Bender	4	\$100,966	261	4 – Master’s degree	16
#1	6545 – Wilmot UHS School District	Thomas Blair	5	\$100,000	261	5 – Master’s degree	19
#1	6545 – Wilmot UHS School District	Emily Soley-Johnson	4	\$98,500	261	4 – Master’s degree	16
#2	5054 – Central/Westosha UHS School District	Peter Haubrich	10	\$97,740	225	5 – Master’s degree	21
#2	5054 – Central/Westosha UHS School District	Thomas Neave	3	\$86,000	225	5 – Master’s degree	4
#3	2884 – Lake Geneva-Genoa City UHS School District	Michael Giovingo	24	\$101,000	261	5 – Master’s degree	28
#3	2884 – Lake Geneva-Genoa City UHS School District	Katherine Stanton	10	\$93,000	261	5 – Master’s degree	10
#4	5852 – Union Grove UHS School District	Karre Feuker	2	\$98,325	260	5 – Master’s degree	17
#4	5852 – Union Grove UHS School District	Christopher Jones	4	\$87,975	260	5 – Master’s degree	21
#5	6083 – Waterford UHS School District	Brian Belot	16	\$99,000	220	5 – Master’s degree	16
#5	6083 – Waterford UHS School District	Mark Peperkorn	1	\$92,000	220	5- Master’s degree	24

Emily Soley-Johnson Salary as of 2021/22 school year; previously a Teacher.

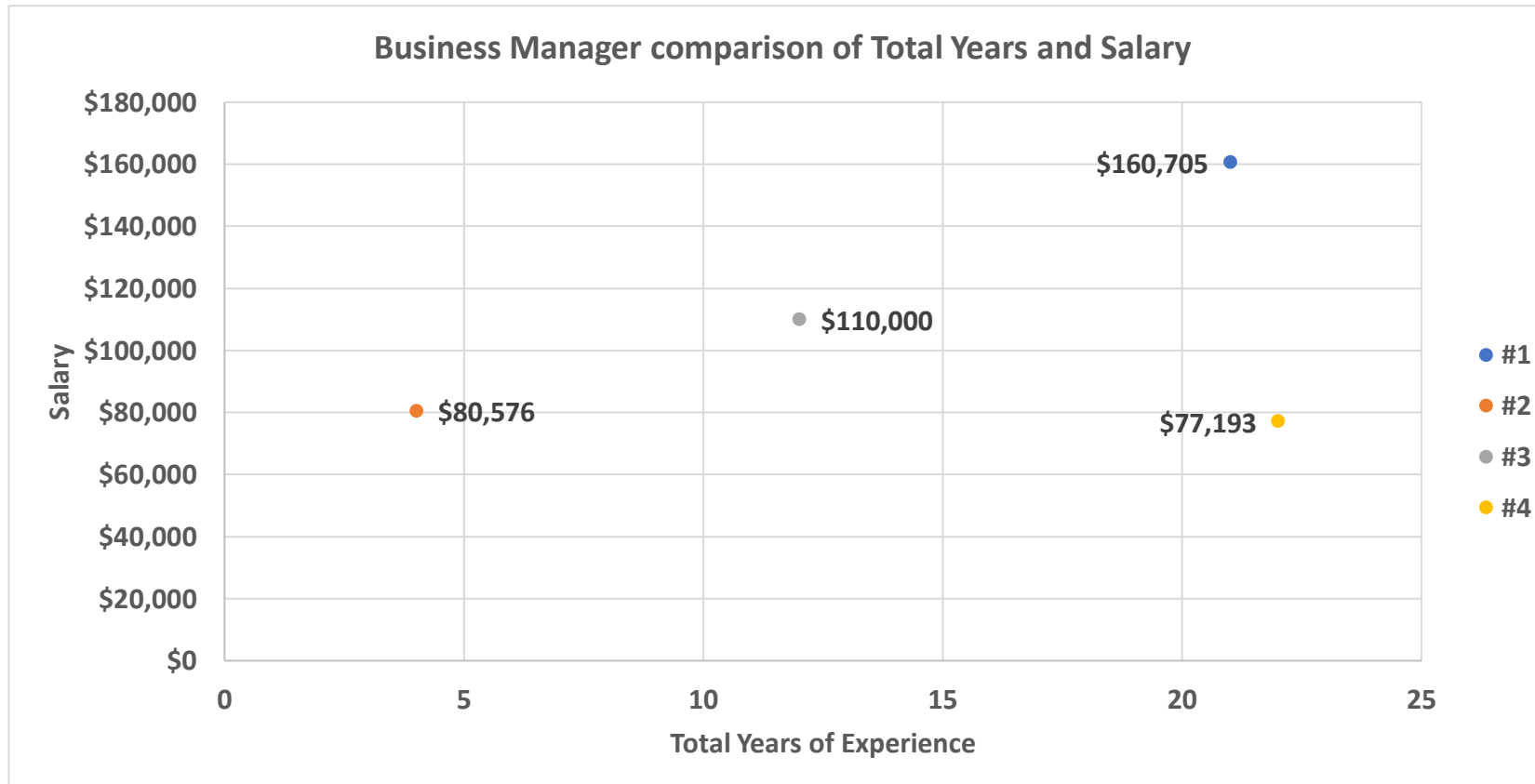
Thomas Neave’s salary is 2021/22 pro-ration of the annual salary as he was hired mid-year.



Comparison of Business Manager Total Years of Service and Salary

District	Assignment Hire Agency Name	Full Name	Contract LEA Experience Years	Total Salary	Days Employed	High Degree	Contract Total Experience Years
#1	6545 – Wilmot UHS School District	David Betz	21	\$160,705	261	5 – Master’s degree	21
#2	5054 – Central/Westosha UHS School District	Anita Seils	4	\$80,576			4
#3	2884 – Lake Geneva-Genoa City UHS School District	George Chironis	2	\$110,000	261	5 – Master’s degree	12
#4	5852 – Union Grove UHS School District	Gail Bentley	22	\$77,193			22

Note: Positions at Wilmot and Lake Geneva are administrator (Business Manager) positions, whereas those noted for Central Westosha and Union Grove are not. Gail Bentley’s salary is as of 19/2020 school year; Anita Seils’ salary is as of 2020/21 school year.

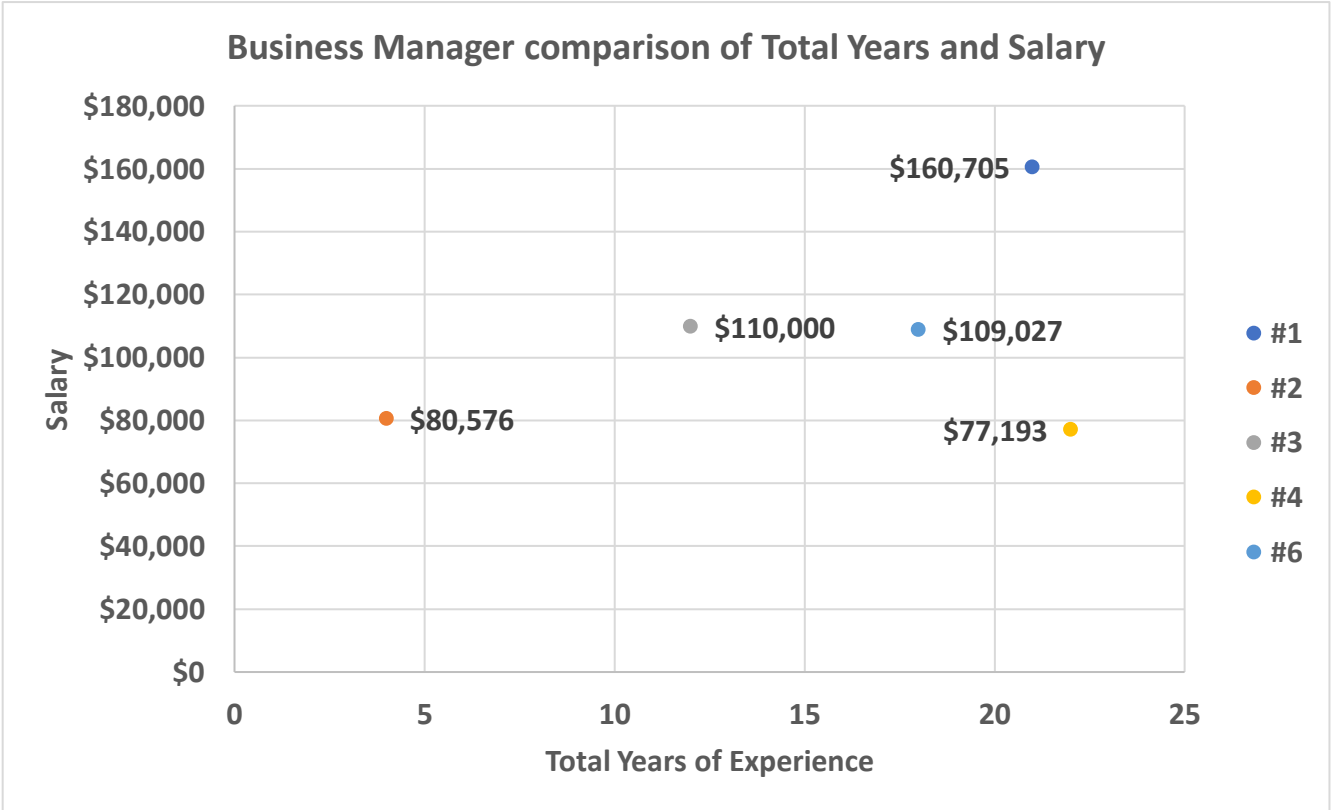


Comparison of Business Manager Total Years of Service and Salary (including Burlington)

District	Assignment Hire Agency Name	Full Name	Contract LEA Experience Years	Total Salary	Days Employed	High Degree	Contract Total Experience Years
#1	6545 – Wilmot UHS School District	David Betz	21	\$160,705	261	5 – Master’s degree	21
#2	5054 – Central/Westosha UHS School District	Anita Seils	4	\$80,576			4
#3	2884 – Lake Geneva-Genoa City UHS School District	GEORGE CHIRONIS	2	\$110,000	261	5 – Master’s degree	12
#4	5852 – Union Grove UHS School District	Gail Bentley	22	\$77,193			22
#5	0777 – Burlington Area School District	Ruth Schenning	9	\$109,027	260	5- Master’s degree	18

To better compare Business Manager wages, the salary and years of service of the business manager position at Burlington was added as this is an administrator position.

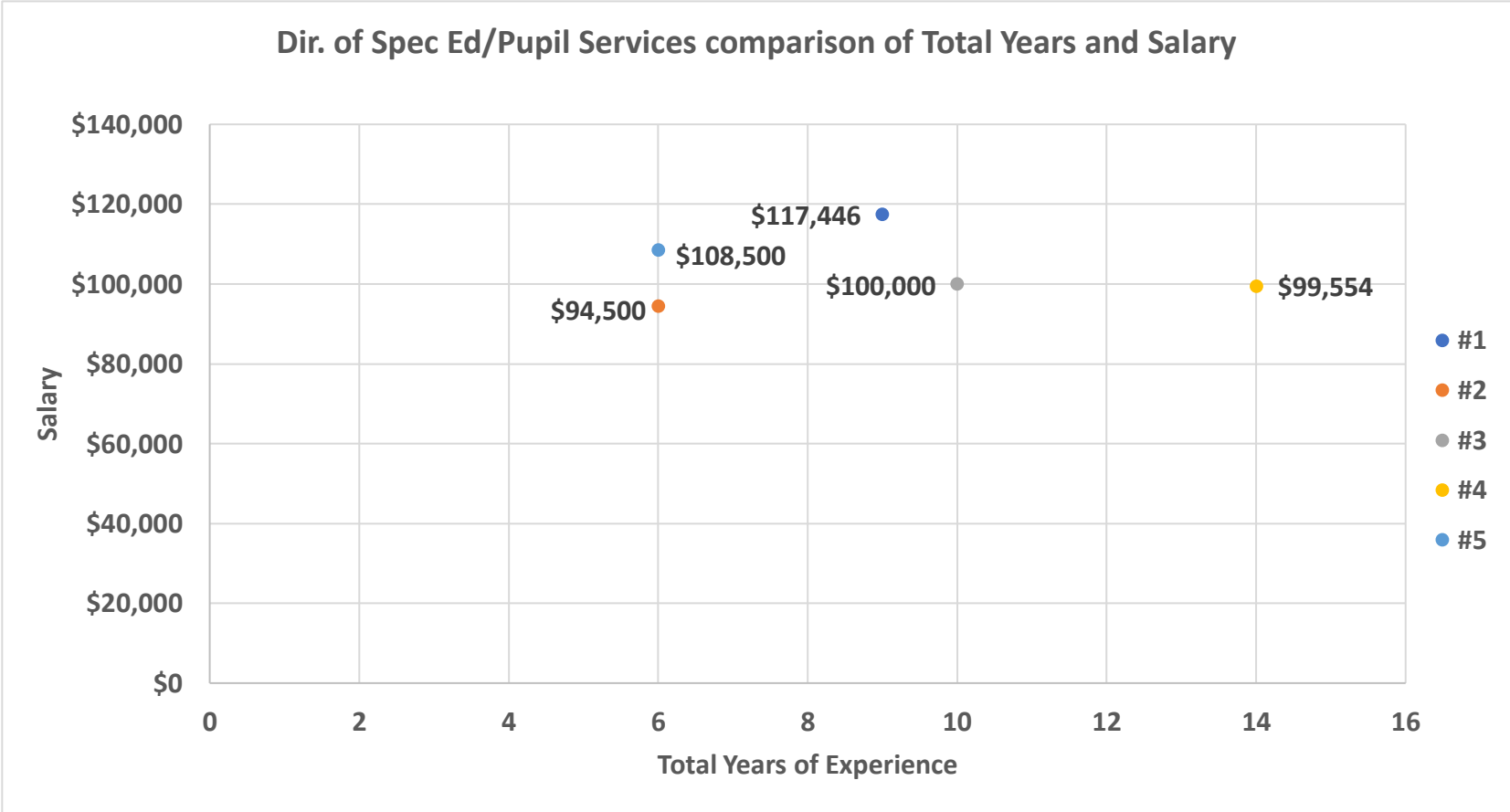
Gail Bentley’s salary is as of 19/2020 school year; Anita Seils’ salary is as of 2020/21 school year.



Comparison of Director of Special Education/Pupil Services Total Years of Service and Salary

District	Assignment Hire Agency Name	Full Name	Contract LEA Experience Years	Total Salary	Days Employed	High Degree	Contract Total Experience Years
#1	6545 – Wilmot UHS School District	Jonathan Watson	7	\$117,446	261	5 – Master’s degree	9
#2	5054 – Central/Westosha UHS School District	Lauren Spierenburg	1	\$94,500	210	5 – Master’s degree	6
#3	2884 – Lake Geneva-Genoa City UHS School District	JOSEPH REYNOLDS	3	\$100,000	261	5 – Master’s degree	10
#4	5852 – Union Grove UHS School District	BRIAN ERDMANN	1	\$99,554	260	5 – Master’s degree	14
#5	6083 – Waterford UHS School District	Michael Rosandich	0	\$108,500		5 – Master’s degree	6

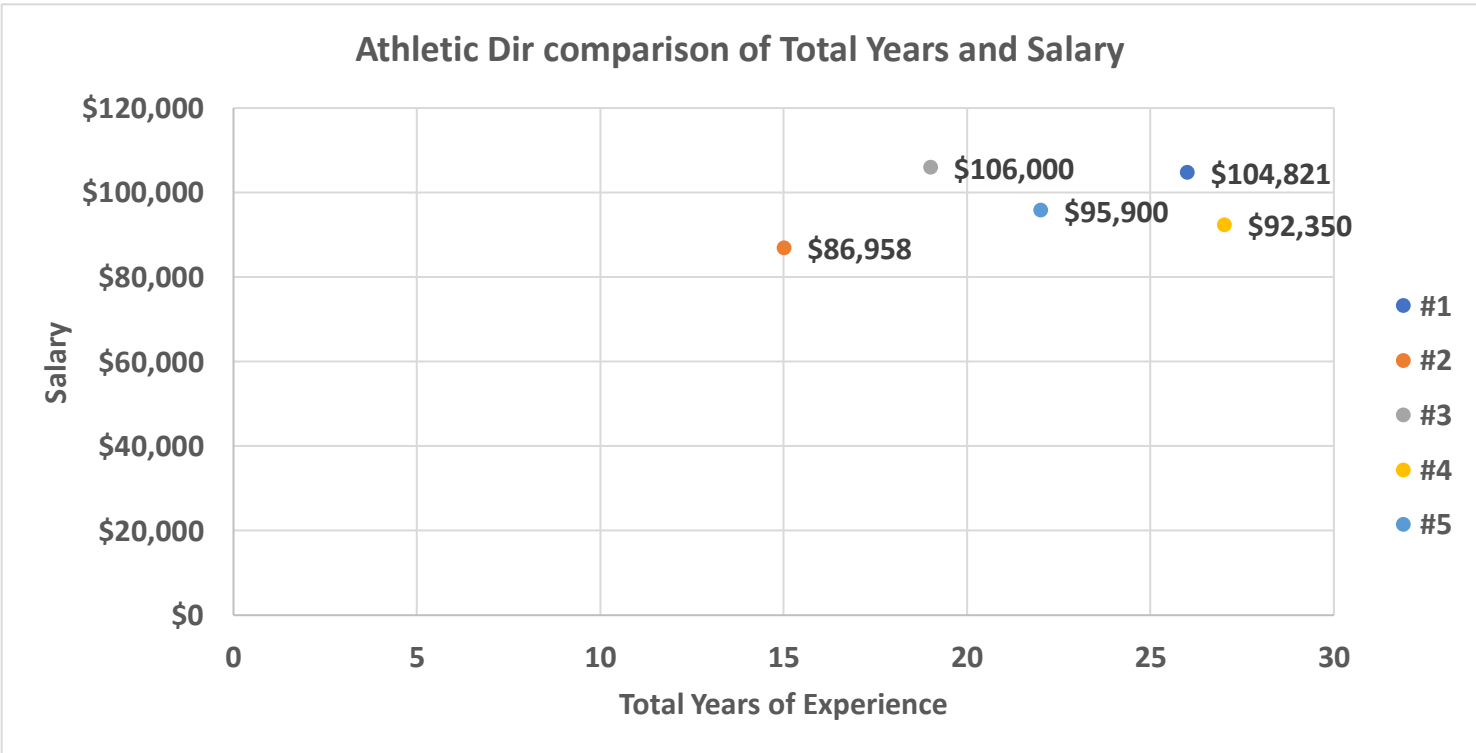
Michael Rosandich’s salary is as of 2021/22 school year.



Comparison of Athletic Director Total Years of Service and Salary

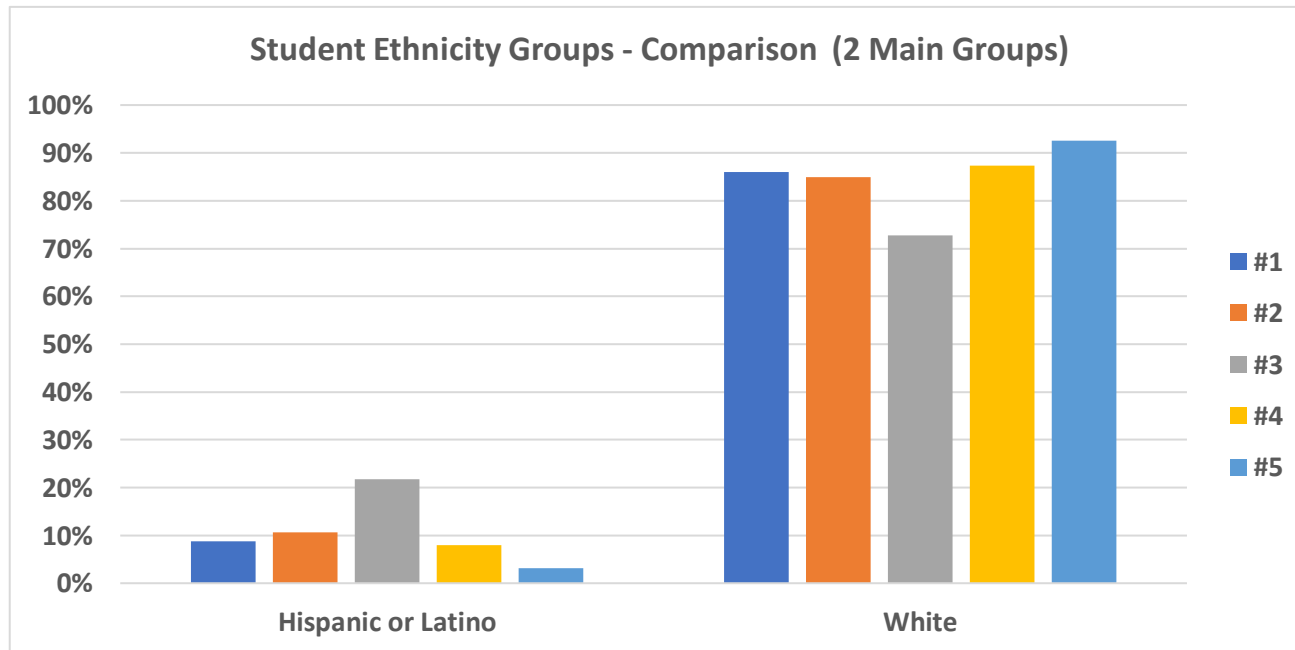
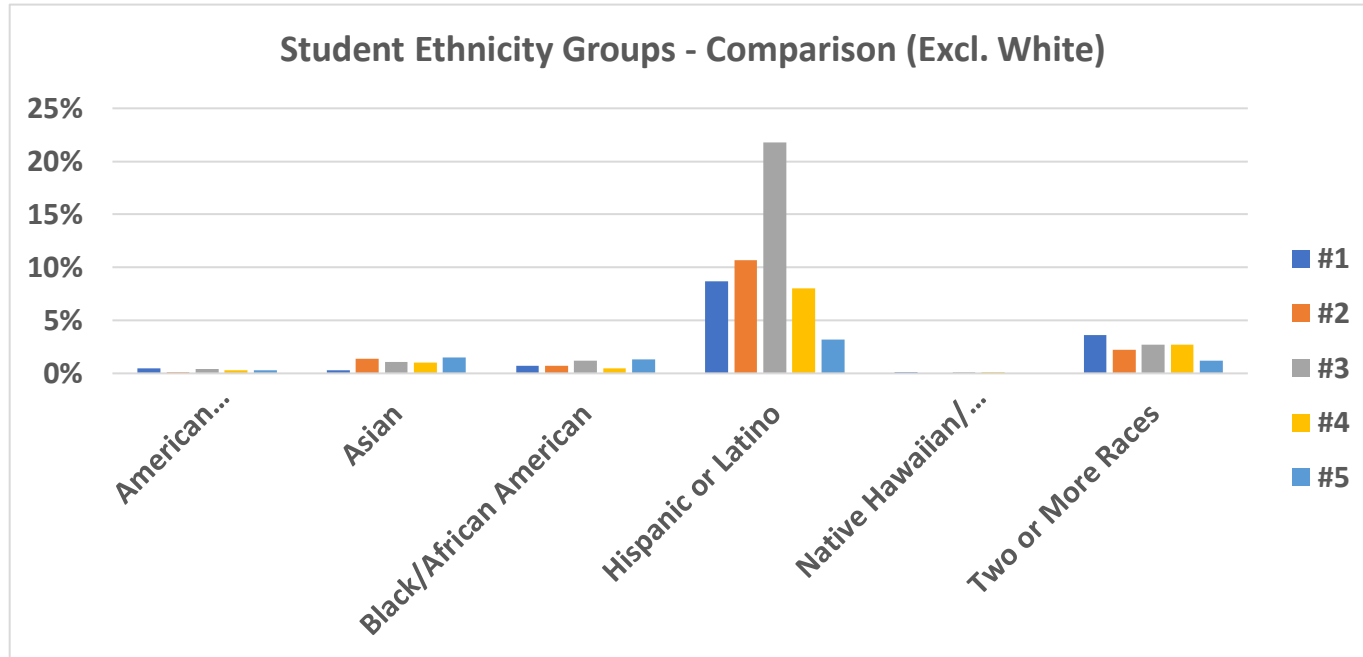
District	Assignment Hire Agency Name	Full Name	Contract LEA Experience Years	Total Salary	Days Employed	High Degree	Contract Total Experience Years
#1	6545 – Wilmot UHS School District	Jerry Christiansen	26	\$104,821			26
#2	5054 – Central/Westosha UHS School District	Jonathan Lindh	15	\$86,958			15
#3	2884 – Lake Geneva-Genoa City UHS School District	Jim Kluge	19	\$106,000			19
#4	5852 – Union Grove UHS School District	David Pettit (50%)	26	\$92,350			27
#5	6083 – Waterford UHS School District	Jill Stobber	22	\$95,900			22

Note that the athletic director at Union Grove is 50%. He also teaches classes.
 All salaries noted as of 2020/21 school year, except Jerry Christiansen’s salary which is as of the 2021/22 school year.



Department of Public Instruction's Report Card 20/21

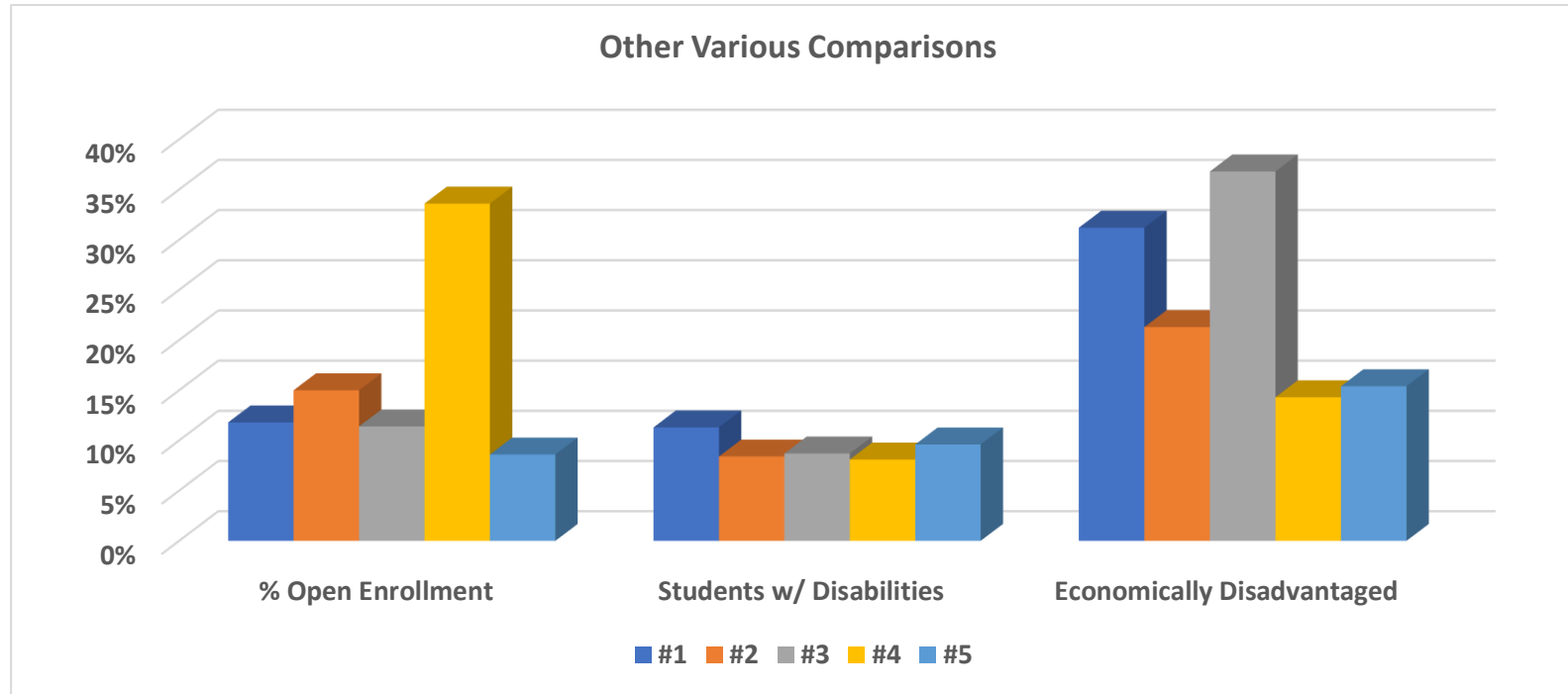
Comparing Student Ethnicity by districts



District Key

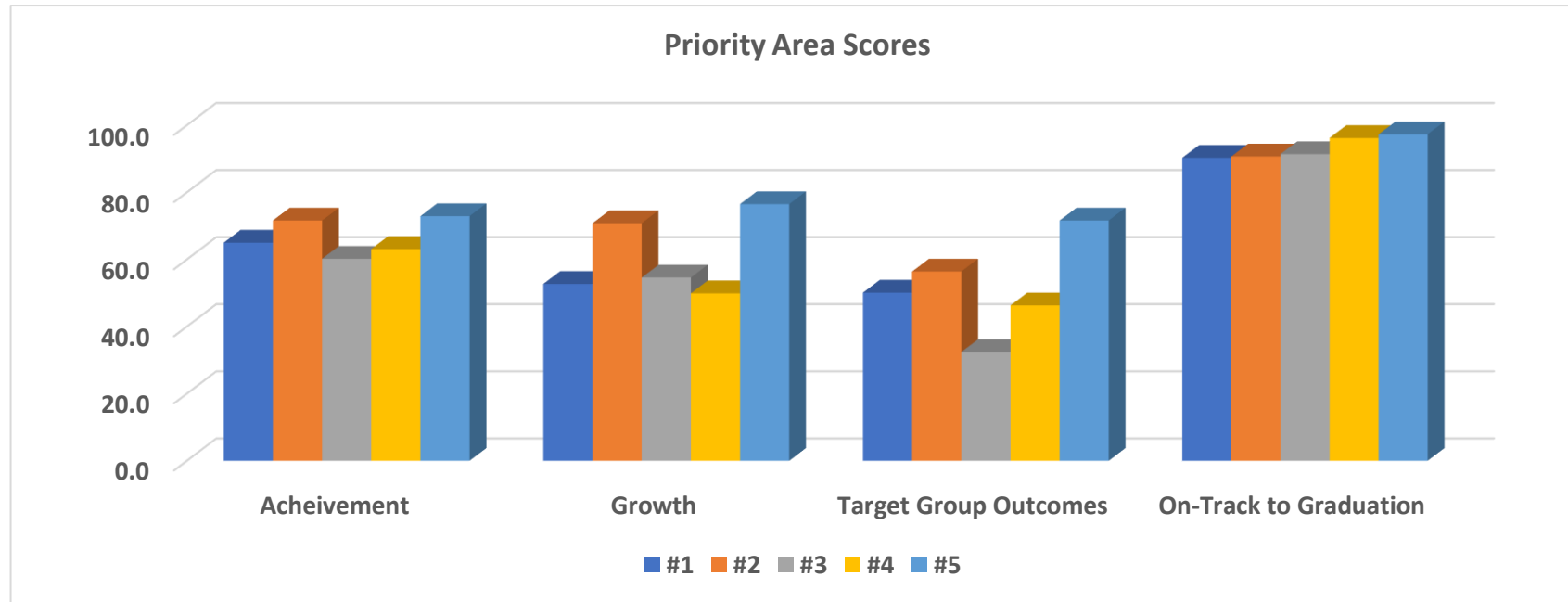
- #1 Wilmot
- #2 Central Westosha
- #3 Lake Geneva
- #4 Union Grove
- #5 Waterford

Department of Public Instruction's Report Card 20/21 Comparing other components by district



	Wilmot	Central Westosha	Lake Geneva	Union Grove	Waterford
Enrollment	959	1,131	1,375	993	1028
% Open Enrollment	11.8%	15.0%	11.4%	33.6%	8.6%
Students w/ Disabilities	11.3%	8.4%	8.7%	8.1%	9.6%
Economically Disadvantaged	31.2%	21.3%	36.8%	14.3%	15.4%
English Learners	0.5%	1.2%	2.8%	0.6%	0.8%
Summary Score	63.1	71.2	57.5	63.7	77.9
	Meets Expectations	Exceeds Expectations	Meets Few Expectations	Meets Expectations	Exceeds Expectations

**Department of Public
Instruction's 20/21
Priority Area Scores by
District**



Priority Area Scores	Wilmot	Central Westosha	Lake Geneva	Union Grove	Waterford
Achievement	65.0	71.6	60.2	63.1	72.9
Growth	52.7	70.8	54.6	49.9	76.5
Target Group Outcomes	50.1	56.4	32.4	46.3	71.6
On-Track to Graduation	90.3	90.7	91.4	96.2	97.3
Summary Score	63.1	71.2	57.5	63.7	77.9

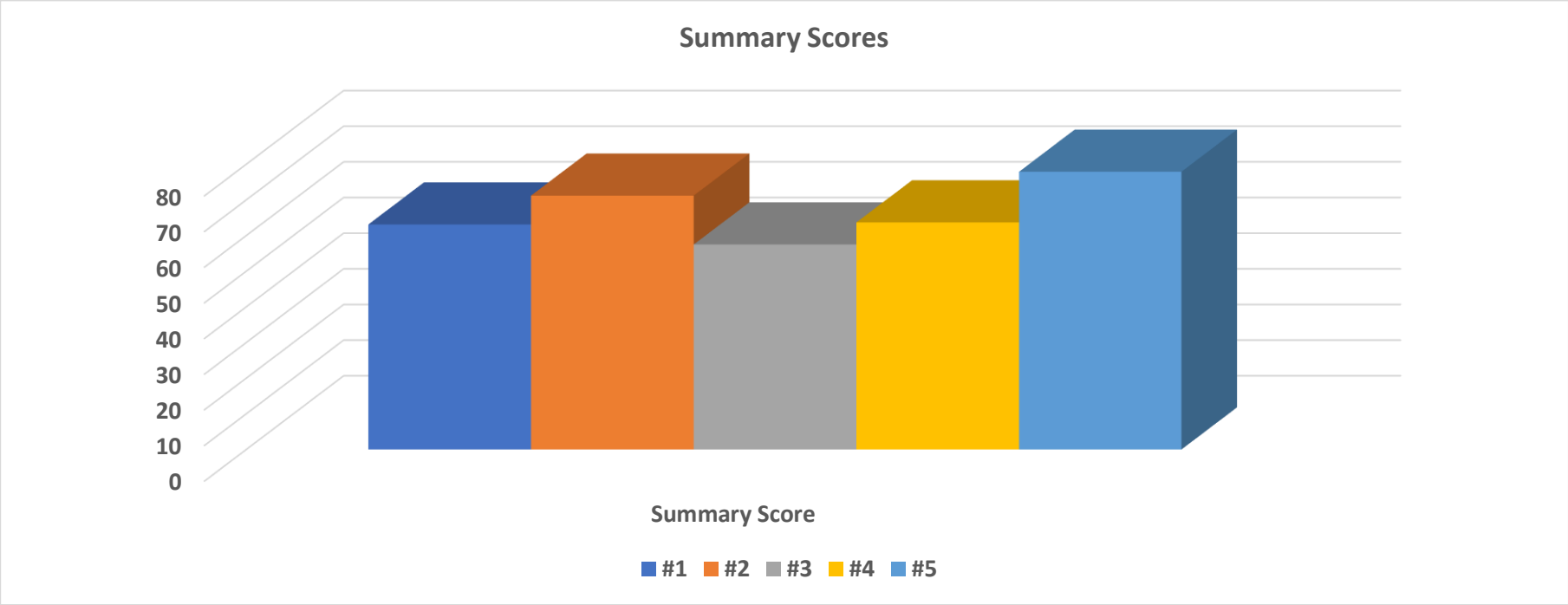
Priority Section Descriptions

Achievement: This priority area summarizes how this school's students performed on state assessments using a points-based proficiency system that gives partial credit for Basic test performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics sub scores.

Growth: This priority area measures year-to-year student progress on statewide tests. It uses a value-added model that seeks to control for circumstances beyond the influence of educators. A high value-added score means that on average students in the school are progressing more quickly than other, similar students. Growth is scored from 0 to 100 to match the other priority areas and is a conversion from the roughly 0 to 6 value-added score.

Target Group Outcomes: This priority area examines outcomes for students with the lowest test scores — the Target Group. It is designed to promote equity by helping schools focus on learners who need the most support while also improving outcomes for all students. The priority area score combines component scores for achievement, growth, chronic absenteeism, and attendance or graduation rate. Data are not displayed when target groups have fewer than 20 students.

On-Track Graduation: This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.



	Wilmot	Central Westosha	Lake Geneva	Union Grove	Waterford
Summary Score	63.1	71.2	57.5	63.7	77.9

Summary of Administrator Review:

- Overall, Wilmot has one more employee than the comparable union high school districts. The District has opportunity to restructure current employees and job descriptions and/or non-renew contracts and hire new persons for these positions
- Wilmot administrator salaries tend to be on the high end for years of service when comparing level of education and contract total years of service. This, of course, can be adjusted with changes in personnel.
- With open or opening positions now, consider using traditional job titles, determining a District Administrator, Principal and whether the District needs an employee dedicated to Director of Curriculum in addition to Principal/Associate Principal responsibilities in this area.
- With attrition, discuss whether the District's job responsibilities and level of employee education would warrant being classified as administrator or another classification. Further, there may be opportunities to outsource, or job share a position.
- Benefits:
 - Group life insurance is twice that of comparable districts, but inexpensive and a nice added-value benefit
 - The changes made to the Administrator agreement revised benefits to be similar to comparable districts
 - Excellent health insurance benefit: more expensive than comparable districts and higher active employee cost sharing – consider whether the District prefers higher wages to offset cost or adjust wages and benefit cost sharing
- Wilmot has a high level of students with disabilities and economically disadvantaged (comparable only to District #3).
- Achievement levels and comparative report card scores as well as geographic location are important factors in recruiting and retaining employees.
- The District has opportunity to recruit new employees at the administrative level keeping in mind:
 - The specific needs and restructure of job responsibilities
 - Candidate's past experience and level of education and
 - Specific job responsibilities as it relates to experience
 - District location
 - Comparable of student achievements

All are factors in determining the right candidate and the right compensation.



Teachers and Support Staff

Prepared

March 2022



Wilmot Union High School District

Compensation Study Teachers and Support Staff

In January 2022, KBC provided a compensation study and comparison information related specifically to Administrators. This report and presentation of findings is related to the other 4 classifications the District requested: Teachers, Administrative Assistants, Aides and Custodians. Comparison of Wilmot Union High School District cash and benefit compensation is compared to 4 other Union High School Districts in southeast Wisconsin.

Executive Summary

Prepared in follow up to discussion at the March Meeting:

- Census data identifying employees in classifications other than as noted in this study were not included in the review. Specifically, there were 6 individuals that we were not included in any of the 5 categories. Their “current position titles” were as follows: receptionist, Payroll HR Specialist, IT Tech, Nurse, Special Ed Specialist and Registrar. Following the final presentation, KBC was informed that some of these individuals should have been included in classifications as noted. Note also that there were similar situations for the census information for other District’s, in that individuals were excluded since they did not match with the classifications noted. KBC ask for clarification to update the data, but the former Board President (person in this position between November 2021 and March 2022) indicated it was not necessary.
- Wilmot’s sick leave benefit maximum accrual is 50 days. The District’s long-term disability benefit begins after 60 days of disability. The other comparative districts with a 60-day elimination period for the long-term disability allow accumulation of 100 to 120 days, providing the opportunity to receive full pay using sick days should a long-term disability occur. Further, having more than 60 accrued sick days allows for coverage should the employee have a second disability. The District may want to consider increasing the number of days accumulated.
- Wilmot pays out accumulated unused sick days and personal days each year (for Teachers) at 2 times the substitute teachers’ rate. The annual payout amount is significantly higher than the other district’s annual payout opportunities. Since the amount per day is significantly more than other districts, Wilmot may wish to consider a revised amount to assure use of sick leave when needed during the school year, while providing a reasonable annual payout of some unused days to avoid unnecessary days off. Further, modifying the annual payout would allow for Wilmot to consider a post-employment or retirement benefit (none currently provided), to encourage longevity and to be more comparable to the other districts.
- Note also that Wilmot does not provide any payout of sick days or other benefits post-employment or upon retirement, while some of the other districts provide a benefit at retirement as noted herein. The District may want to consider a more comparable payout of sick days annually and consider a payout of sick days at retirement to encourage longevity if it fits into the District’s philosophy.
- The District provides up to 32 hours (4 days) personal leave per year to Teachers. Unused personal time accumulates with sick leave and can be paid out with annual sick leave payouts. The other districts provide 1 to 2 personal days per year. Only one other district allows unused personal days to accumulate with sick leave days.
- Wilmot’s current average salary is over \$4,000 more than the average Teachers’ salary of the other districts noted. However, Wilmot’s employee annualized contribution to health insurance exceeds other comparable districts’ by at least \$1,800 single and about \$3,700 family.

- Support Staff accrue general leave up to 120 hours for 12-month employees and 96 hours for 9- or 10-month employees. Based upon an 8-hour day, that is 15 days for 12-month employees and 12 days for 9- or 10-month employees. Other comparable districts refer to these benefits as sick leave and provide between 7 to 12 days for full year employees and 6 to 11 days for school year employees*. Wilmot allows accumulations of up to 400 hours of general leave which, based upon an 8- hour day equals 50 days whereas the other districts allow accrual of up to 100 to 120 days. Wilmot does not allow annual payout of excess leave annually nor at retirement/severance whereas 3 of the other 4 districts note annual and/or possible severance payouts based upon years of employment.

*Note that one district refers to full-time and part-time employees, in which case we only compared to those working 30+ hours/week whether year-round or school-year employment.

- Support Staff vacation days are comparable to the other districts. Each district varies but overall Support Staff vacation days are comparable. For example, a Wilmot Support Staff member will receive 20 vacation days after 12 years of service, where it may take 10, 13 or 15 years of service depending upon the other districts before being allotted 20 days.
- Wilmot does not offer a Support Staff post-employment or retirement benefit. However, 3 of the other 4 districts provide such a benefit.
- Not all benefit provisions are found in the handbook. Wilmot maintains separate policy documents. This has been a source of confusion to the Board and to employees. The District should consider updating Teacher and Support Staff handbooks to include all benefits and policies assuring that employees have one uniform source of information.

Wilmot Union High School District

Compensation Study

This report and presentation of findings is related to the other 4 classifications the District requested: Teachers, Administrative Assistants, Aides and Custodians. Comparison of Wilmot Union High School District cash and benefit compensation is compared to 4 other Union High School Districts in southeast Wisconsin. General comparability information is noted below:

Note that this study is based upon those classified by the districts in these noted classifications.

District Comparisons

District	Per District Website			County Location	As of 2019-20 fiscal year	
	Student Enrollment	# of Total Employees	# of Employees*		Revenues	Expenditures
1. Wilmot UHSD	959	154	108	Kenosha	15,428,497	13,632,161
2. Central/Westosha UHSD	1,131	124	100	Kenosha	15,268,766	14,434,233
3. Lake Geneva-Genoa City UHSD	1,375	162		Kenosha/Walworth	26,831,267	25,431,177
4. Union Grove UHSD	993	91	81	Racine	15,166,985	14,955,691
5. Waterford UHSD	1,028	146	125	Racine	21,329,232	26,625,746

*Employee count comparison is based upon current census data provided for Teachers, Administrative Assistants, Aides and Custodians

Note that Lake Geneva-Genoa City UHSD also includes elementary and middle schools. The comparisons herein refer only to the high school personnel.

Further, limited census data was available from Lake Geneva-Genoa City UHSD. Any data provided was included herein.

Note:

- Benefit information was collected in Nov-December 2021 and January-February 2022
- Census data was collected in January -February 2022

This report and presentation of findings is related to the other 4 group classifications the District requested: Teachers, Administrative Assistants, Aides and Custodians. The comparative data herein is based upon employees in each classification as noted on the districts' respective censuses.

Employee Counts						
	Total 'Teacher' Classification	Teachers with Non-Teachers Removed	Administrative Assistants	Aides	Custodians	Student Enrollment
Wilmot	75	66	4	19	10	959
Central Westosha	72	69	3	17	8	1131
Union Grove	67	61	4	3	7	993
Waterford	97	73	6	13	9	1028

Note that the "Total Teacher Classification" includes all those classified by the district as a Teacher for benefit purposes. KBC removed those in this classification that are not actually teaching (i.e., librarian, counselor, speech pathologist, etc.) The column illustrating actual Teacher counts now looks more reasonable for comparison. The information that follows in this report compares just the Teachers by district.

Further, there are a wide range of Teachers. In an effort to more thoughtfully review and compare compensation, we broke out the Teachers into several categories: Math, Science, Special Education and All Other. The counts by district are reflected below:

Teachers					
	Math	Science	Special Ed	All Others	Total
Wilmot	8	8	9	41	66
Central Westosha	9	9	8	43	69
Union Grove	8	9	7	37	61
Waterford	10	10	7	46	73

Wilmot Union High School District

Medical Insurance Comparison

Lake Geneva-
Genoa City
UHSD

Union Grove
UHSD

Waterford UHSD

Wilmot UHSD

Central Westosha UHSD

	<i>Anthem Plan 1 Blue Preferred Plus</i>	Anthem Plan 2 Blue Preferred Plus HSA Option	In-Network	Union Grove UHSD ES 500 1K Health Plan	Plan 1 Copay Plan	Plan 2 HDHP w/H.S.A.	UHC Choice Plus Plan
	In-Network	In-Network		In-Network	In-Network	In-Network	In-Network
Plan Deductibles	Single \$2,800 Family \$5,600	Single \$2,800 Family \$5,600	Single \$1,000 Family \$2,000	Single \$500 Family \$1,000	Single \$1,000 Family \$2,000	Single \$2,800 Family \$5,600	Single \$1,000 Family \$2,000
HRA/ HSA paid by District	HRA up to \$2,700 S \$5,400 F (actives & retirees)	HSA: \$1800 S; \$3600 F	NO HRA/H.S.A.	NO HRA/H.S.A.	NO HRA/H.S.A.	HSA; \$750 S \$1,500 F	HRA - \$750 S \$1,500 F
Effective Deductible	Single \$100 Family \$200	Single \$1,000 Family \$2,000	Single \$1,000 Family \$2,000	Single \$500 Family \$1,000	Single \$1,000 Family \$2,000	Single \$2,050 Family \$4,100	Single \$250 Family \$500
Coinsurance	0%	20%		0%	20%	20%	0%
Out-of-Pocket Max	Single \$3,500 Family \$7,000	Single \$5,000 Family \$10,000	Single \$7,350 Family \$14,700	Single \$1,500 Family \$3,000	Single \$5,000 Family \$10,000	Single \$6,350 Family \$12,700	Single \$3,500 Family \$7000

Since several of the districts provide an HRA or H.S.A. contribution that would apply toward the deductible expenses, we have highlighted the rows that reflect the effective employee deductible after the HRA or H.S.A. contribution is taken into account.

In addition, since Central Westosha, Union Grove and Wilmot all have 0% for coinsurance, any health care expenses subject to the deductible that does not include a per use copay will be covered at 100% after the deductible is met. So, the out-of-pocket maximum only applies to the accumulation of copays beyond the deductible expenses paid by the covered participant.

Medical – Rx and copay comparisons

	Central Westosha UHSD	Lake Geneva-Genoa City UHSD	Union Grove UHSD	Waterford UHSD	Wilmot UHSD		
	Anthem Plan 1 Blue Preferred Plus POS	Anthem Plan 2 Blue Preferred Plus POS HSA Option	In-Network	Union Grove UHSD ES 500 1K Health Plan	Plan 1 Copay Plan	Plan 2 HDHP w/H.S.A.	UHC Choice Plus Plan
	In-Network	In-Network		In-Network	In-Network	In-Network	In-Network
Plan Deductibles							
Office Visit Copays							
Primary Care	0% after Ded	20% after ded	\$30 Copay	\$30 Copay, Ded; coins	\$25 Copay	20% after Ded	\$10 Copay; Ded; 100%
Specialty provider	0% after Ded	20% after ded	\$60 Copay	\$60 Copay, Ded; coins	\$50 Copay	20% after Ded	\$25 Copay; Ded; 100%
Behavioral health	0% after Ded	20% after ded	\$30 Copay	\$30 Copay, Ded; coins			\$10/Ded/100%
ER Visit	0% after Ded	20% after ded	\$300 Copay	\$300 Copay, Ded; 0%	\$250 Copay	20% after Ded	\$100 Copay; Ded; 100%
Urgent Care Visit	0% after Ded	20% after ded	\$100 Copay	\$100 Copay, Ded; 0%	\$75 Copay	20% after Ded	\$25 Copay; Ded; 100%
Prescription Drugs							
Preventive Tier 1-2	\$10 - \$50 for 30-day retail supply/ \$25 - 150 for 90-day home delivery supply	20%; ded does not apply (retail and home)					<i>Note: Pricing is noted below is with Generic brands. For Preferred Brands the copay amount is double. Non Preferred Brands is 4x the copay amount.</i>

	Central Westosha UHSD	Lake Geneva-Genoa City	Union Grove UHSD	Waterford UHSD	Wilmot UHSD	
	Anthem Plan 1 Blue Preferred Plus POS	Anthem Plan 2 Blue Preferred + POS HSA Option	Union Grove UHSD ES 500 1K Health Plan	Plan 1 Copay Plan	Plan 2 HDHP w/H.S.A.	UHC Choice Plus Plan
Tier 1	Preferred Network \$10/\$25 after ded. In-Network Pharm: \$20 after ded.	Preferred Network 20% after ded. In-Network Pharm: 30% after ded.	Tier 1 Generic: Retail \$10: 30-day sup, \$30: 31–90-day supply Home Delivery: \$20 (up to 90-day supply)	\$10/\$20	\$10/\$25	Ded, then \$10 Copay / Home Delivery: 2.5x copay Retail: 30-day supply: \$10; 31–90-day supply \$20/ Home Delivery: \$20
Tier 2	Preferred Network \$50/\$150 after ded. In-Network Pharm: \$60 after ded.	Preferred Network 20% after ded. In-Network Pharm: 30% after ded.	Tier 2 Preferred Brand drugs Retail \$50 for 30-day supply, \$150 for 31–90-day supply Home Delivery: \$100 (up to 90-day supply)	\$30/\$60	\$35/\$87.50	Ded, then \$30 Copay / Home Delivery: 2.5x copay Retail: 30-day supply: \$20; 31–90-day supply \$40/ Home Delivery: \$40
Tier 3	Preferred Network \$50/\$240 after ded. In-Network Pharm: \$90 after ded. / home delivery not covered	Preferred Network 20% after ded. (retail & home) In-Network Pharm: 30% after ded./ home delivery not covered	Tier 3 Non-Preferred Brand drugs Retail \$100 for 30-day supply, \$300 for 31–90-day supply Home Delivery: \$200 (up to 90-day supply)	\$60/\$120	\$55/\$137.50	Ded, then \$50 Copay / Home Delivery: 2.5x copay Retail: 30-day supply: \$40; 31–90-day supply \$80/ Home Delivery: \$80
Tier 4	Preferred Network 25% up to \$350 per prescription after ded. In-Network Pharm: 25% up to \$450 per prescription after ded./ home delivery not covered	Preferred Network 20% after ded. (retail & home) In-Network Pharm: 30% after ded./ home delivery not covered	Applicable copay tier applies. Specialty Rx can only be obtained through CVS pharmacy or CVS Caremark		25% / 25%	Ded, then 25% / Home Delivery: 2.5x copay Spec Rx through CVS pharmacy or Caremark

**Wilmot Union High School District
Medical Insurance Comparison**

	Central Westosha UHSD	Lake Geneva- Genoa City UHSD	Union Grove UHSD	Waterford UHSD	Wilmot UHSD		
	<i>Anthem Plan 1 Blue PP</i>	<i>Anthem Plan 2 Blue PP HSA Option</i>	In-Network	Union Grove UHSD ES 500 1K Health Plan	Plan 1 Copay Plan	Plan 2 HDHP w/H.S.A.	UHC Choice Plus Plan
	In-Network	In-Network		In-Network	In-Network	In-Network	In-Network
Premiums							
EE Only	\$908.95	\$842.54	776.64	896.46	\$689.77	\$624.39	\$1,024.47
EE + SP				1792.91			
EE+CH				1721.19			
Family	\$1,981.49	\$1,836.72	1984.22	2108.96	\$1,931.37	\$1,738.23	\$2,330.51
Percentage Paid by Actives							
Administrators	8%	8%	0%	0%	FT - 12%	FT - 12%	23%
Administrative Assistants	8%	8%	0%	0%	PT & Hrly: 25%	PT & Hrly: 25%	23%
Teachers	8%	8%	0%	0%			23%
Aides	8%	8%	0%	0%			23%
Custodians	8%	8%	0%	0%			23%
Employee Mo. Contribution					PPO Plan 40+ hours	HSA Plan 40+ hours	
Single	\$72.72		0	0	\$82.77	\$74.93	\$235.63
Family	\$158.52		0	0	\$231.76	\$209.79	\$536.02

*Note: Wilmot Health Plan Rates reflect 1/1/2022 renewal (+2%). Central Westosha also had a 1/1/2022 renewal. All other plans are on a fiscal plan year

Wilmot Union High School District

Comparison of District Health Plan Annual Costs

Based upon January 2022 Premium Rates

	Central Westosha UHSD		Lake Geneva-Genoa City	Union Grove UHSD	Waterford UHSD		Wilmot UHSD
	<i>Anthem Plan 1 Blue PP</i>	Anthem Plan 2 Blue PP HSA Option	One Plan	ES 500 1K Health Plan	Plan 1 Copay Plan	Plan 2 HDHP w/H.S.A.	UHC Choice Plus Plan
Annual Premium Costs							
Employee Only	\$10,907.40	\$10,110.48	\$9,319.68	\$10,757.52	\$8,277.24	\$7,492.68	\$12,293.64
Family	\$23,777.88	\$22,040.64	\$23,810.64	\$25,307.52	\$23,176.44	\$20,858.76	\$27,966.12
Employee Annual Costs							
Employee Only	\$872.59	\$808.84			\$993.27	\$899.12	\$2,827.54
Family	\$1,902.23	\$1,763.25			\$2,781.17	\$2,503.05	\$6,432.21

Wilmot Union High School District

Dental Plan Comparison

	Central Westosha UHSD Delta Dental (Effective 1/1/2022)		Union Grove UHSD Delta Dental		Waterford UHSD Delta Dental - PPO Plan		Wilmot UHSD Delta Dental - PPO Plan	
Plan Design	PPO	Premier	PPO	Premier	In Network	Out-of-Network	In Network	Out-of-Network
Plan Deductibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Individual Annual Maximum	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Diagnostic & Preventive Services Including exams, cleanings, fluoride treatments, x-rays, sealants and space maintainers	100%	100%	100%	100%	100%	100%	100%	100%
Deductible Applies Yes or No	No	No	No	No				
Basic Services								
Deductible Applies Yes or No	No	No	No	No				
Fillings	100%	90%	80%	80%	80%	80%	100%	100%
Endodontics, Periodontics, and Extractions	100%	100%	80%	80%	80%	80%	100%	100%
Emergency Treatment to relieve pain	100%	90%	80%	80%	80%	80%	80%	80%
Major Services								
Deductible Applies Yes or No	No	No	No	No				
Crowns, Inlays and Onlays	100%	100%	80%	80%	80%	80%	100%	100%
Bridges	50%	50%	80%	80%	50%	50%	50%	50%
Dentures & Implants	50%	50%	80%	80%	50%	50%	Not Covered	Not Covered

Wilmot Union High School District

Dental Plan Comparison

	Central Westosha UHSD Delta Dental (Effective 1/1/2022)		Union Grove UHSD Delta Dental		Waterford UHSD Delta Dental - PPO Plan		Wilmot UHSD Delta Dental - PPO Plan	
Plan Design	PPO	Premier	PPO	Premier	In Network	Out-of-Network	In Network	Out-of-Network
Orthodontic Services								
Copayment	50%	50%	50%	50%	50%	50%	50%	50%
Individual Lifetime Maximum	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000	\$2,000	\$2,000	\$2,000
Dependent Age	26	26	19	19	26	26		
Full-time student eligibility age	26	26	19	19				
Adult Ortho Yes or No	Yes	Yes	No	No	Yes	Yes		
Deductible Applies Yes or No	No	No	No	No				
Premiums	District pays full cost for eligible employees and their dependents		District pays full cost for eligible employees and their dependents		District pays full cost for eligible employees and their dependents		District pays full cost for eligible employees and their dependents	
Employee Monthly Premium	\$51.81			44.5	\$49.46		\$50.60	
Emp/spouse Premium								
Emp/child Premium								
Family Monthly Premium	\$134.74			128.06	\$122.69		\$139.86	
Notes	Board pays 100% for Teachers, Admin and calendar year support staff		Dependents are eligible to the date on which they attain age 26; except as noted for orthodontics					

Teachers and Support Staff – Comparison of Active/Retirement Benefits

	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot
Health Ins.	92%	100%	100%	FT - 12% PT & Hrly: 25%	77%
Dental	100%	100%	100%	100%	100%
Short-Term Disability	Employee paid	Not offered	Employee paid	Employee paid	Employee paid
Long-Term Disability	90% of mo. earnings (90-day elimination period)	66 2/3% of mo. Earnings (60-day elimination period)	90% of mo. earnings (60-day elimination period)	90% of mo. Earnings (60-day elimination period)	90% of mo. Earnings (60-day elimination period)
Life Insurance	1x annual base salary rounds to nearest \$1k Max Ben: \$200,000	1 times salary Max Ben: \$50,000	1 times salary	1 times salary	1 x salary to next \$1k Max Ben: \$200,000

Teachers Sick Leave

	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot										
Accumulated Days and maximum	10 days/yr., accumulated up to 120 days	7 sick leave days annually, cumulative to a total of 120 days.	10 sick leave days per year, cumulative to a total of 120 days.	<p><u>Calendar Year EE:</u> 1 day/month to a max. of 12 days per contract year. Sick leave accumulates for FT and PT EE to a maximum of 110 days.</p> <p><u>School Year EE:</u> 1 day/month to a max. of 11 days per contract year. Sick leave accumulates for FT and PT EE to a maximum of 110 days.</p> <p><u>Part Time EE:</u> Sick leave on a pro-rated basis based upon the number of hours they are scheduled to work. Sick leave accumulates to a maximum of 110 days.</p>	10 sick leave days annually (80 hours), cumulative to a total of 50 days										
Annual Payouts, if any	<p><u>Teacher</u> is paid \$36.75 per day exceeding 120 at the end of a contractual year.</p> <p>Teachers once annually may voluntarily contribute sick leave days to the Catastrophic Sick Leave Bank for the purpose of allowing a fellow staff member access days from the bank to cover when they have exhausted all sick/ personal leave days. <u>Only exception:</u> Limited to the number of days that may be contributed as follows:</p> <table border="1"> <thead> <tr> <th># of sick days accrued</th> <th># days staff may contribute</th> </tr> </thead> <tbody> <tr> <td>Less than 20 days</td> <td>No contributions to bank</td> </tr> <tr> <td>21 to 30</td> <td>Max. 1 day</td> </tr> <tr> <td>31 to 40</td> <td>Max. 2 days</td> </tr> <tr> <td>41 and beyond</td> <td>Max. 3 days</td> </tr> </tbody> </table>	# of sick days accrued	# days staff may contribute	Less than 20 days	No contributions to bank	21 to 30	Max. 1 day	31 to 40	Max. 2 days	41 and beyond	Max. 3 days	Teacher will be reimbursed \$50 a day for unused sick days exceeding 120 days at the end of each school year.	<p>Any unused sick days over 120, up to a maximum of 10 days, is paid out at ¼ of the years daily substitute rate for teachers</p> <p>Note: Substitute teacher rate at \$125/day -to \$165/day depending upon # days of service.</p>	<p>If Employee ends the school year with greater than 100 unused sick leave days; Employee is paid \$100 per day beyond the 100-day limit. Actual amount paid shall be based on a pool of \$3,000 divided by the total number of qualifying days for all employees at end of school term.</p>	<p>Sick days in excess of 50, as of June 30, 2012; at the district's discretion, converted in all or in part (at 2 x the substitute teacher rate) to a tax-sheltered annuity contribution over a period of 5 years or keep the accumulated balance available to the employee.</p> <p>No payout upon termination for any reason.</p>
# of sick days accrued	# days staff may contribute														
Less than 20 days	No contributions to bank														
21 to 30	Max. 1 day														
31 to 40	Max. 2 days														
41 and beyond	Max. 3 days														

Teachers Sick Leave, Personal Days and Vacation

	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot
PTO/Personal Days	2 Personal days per year. If not used they roll into sick leave. Teachers have the option to earn one additional personal day by substituting 10 class periods, during their prep period, without pay for other absent teachers.	1 personal day per year (non-cumulative)	2 personal days per year (non-cumulative)	Calendar or School Year Employees: 2 days of personal leave each year	PTO: 32 hours of personal leave each year. Unused PTO days convert to sick days on July 1.

Each district also provides 1 or 2 personal days

Wilmot includes 32 hours = 4 days

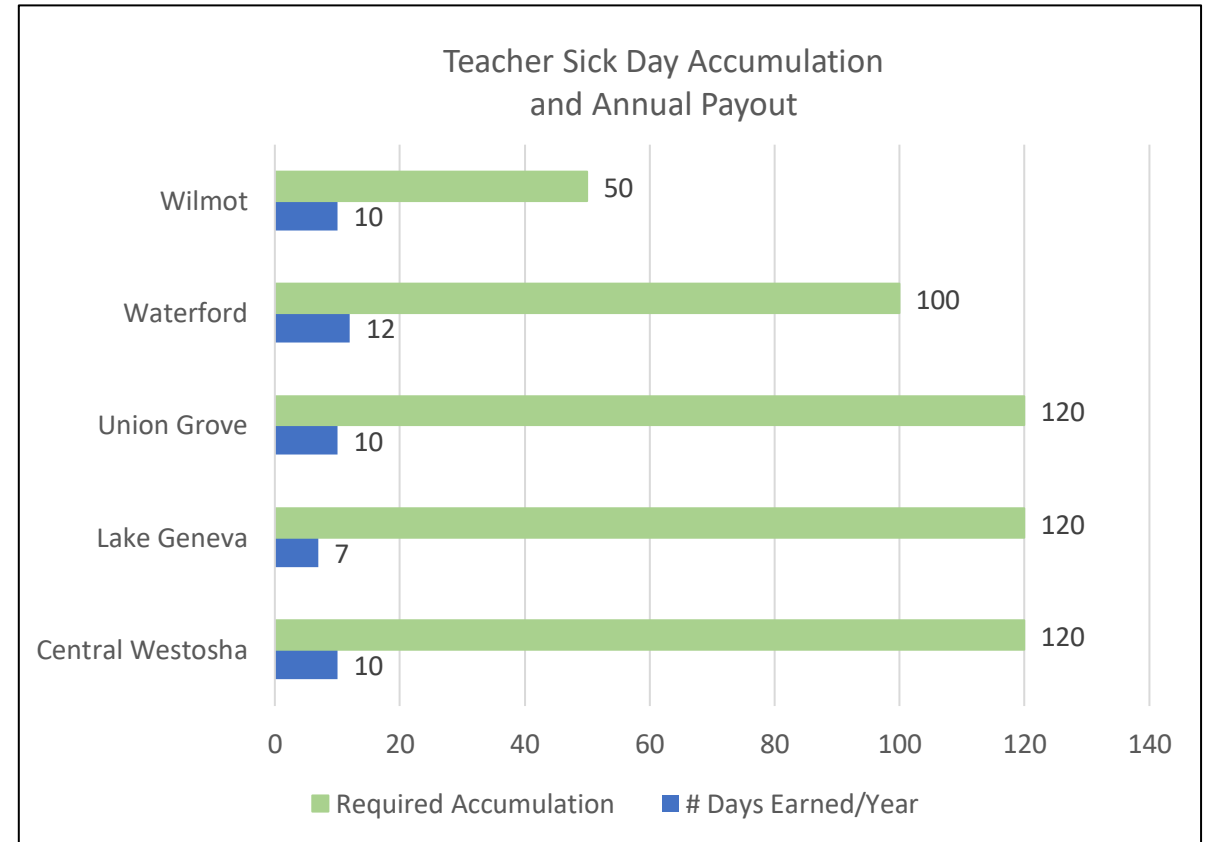
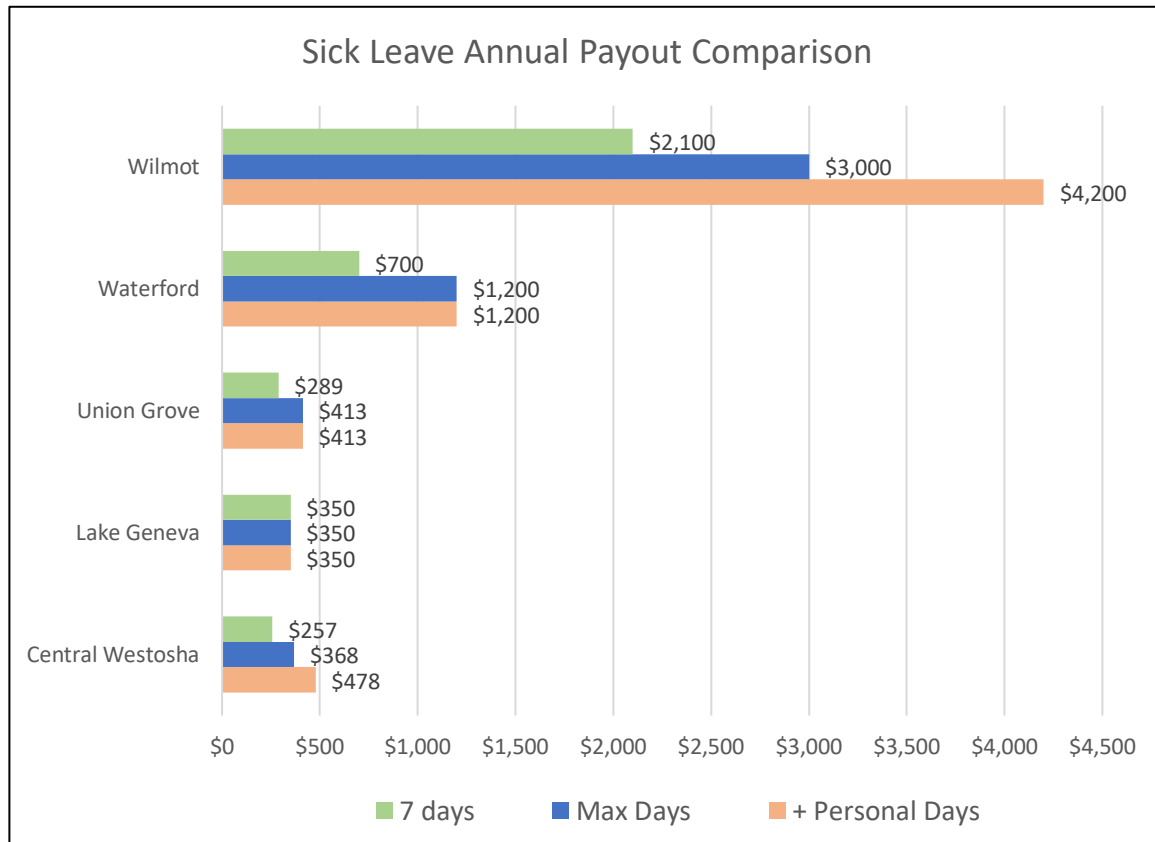
Central Westosha allows their 2 personal days to roll into sick leave and also allows Teachers to accumulate an additional personal day for substitute teaching 10 class periods

Only Central Westosha and Wilmot allow the unused personal time to accumulate into sick leave.

Teachers Sick Leave Accumulation and Comparison of Annual Payout

The chart to the right compares the maximum sick day accumulation for each district and the maximum number of sick days earned each year by each district.

- All other districts accumulate more than the number needed to reach the Long-Term Disability elimination period
- The number of sick days earned per year is comparable
- The payout amount per day is significantly higher
- The amount required to accumulate before payout is significantly lower



The chart to the left compares the cost of payout for each district of 7 days, the maximum days allowed and the maximum days allowed plus personal days

- Only Central Westosha and Wilmot allow unused personal days to accumulate with sick days
- Payout of maximum unused sick days and personal days is represented by peach line in the graph.

Teachers Post-Employment Sick Leave Payout

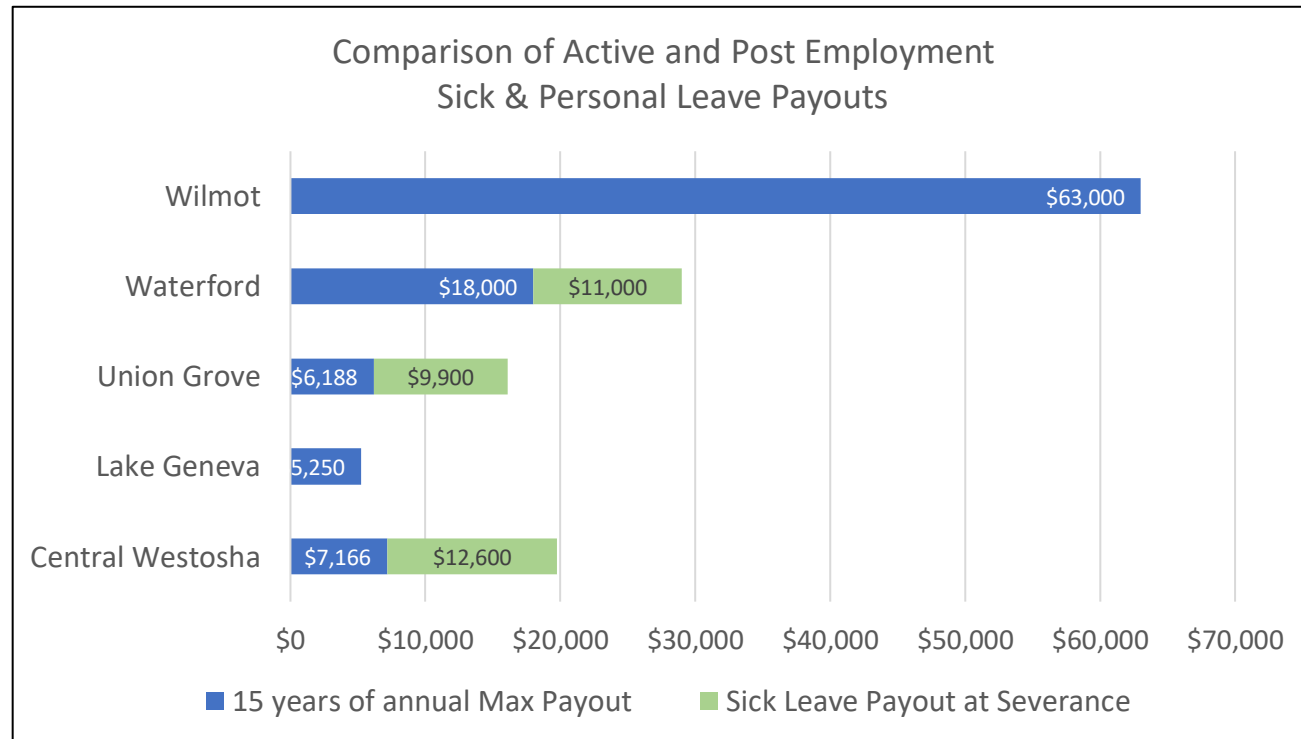
Retirement Benefits	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot
Retirement Sick Leave Benefit	Hired On or After 9/1/2001 leave accumulated upon retirement – max 50 days, converted 2010/11 per diem rate or earliest per diem rate if hired after 2010/11 and paid out in cash	Payment during active years (at the end of the school year): \$50/ day for days over 120 days. No additional payout at severance or retirement.	Upon leaving the District after 20 years of service, a professional staff member will be paid at the daily substitute rate for every unused sick day over 60 days.	Unused sick leave accumulated upon retirement, up to the maximum 110 days, will be converted at the rate of \$100 per day. The resulting funds will also be contributed to the retiree’s HRA.	District PTO Policy notes - sick leave that is not used during employment will be lost and not paid out to the EE upon termination for any reason.

The chart to the right compares the total annual sick leave payouts if all sick leave above maximum accumulation were paid out annually for 15 years (blue bar) plus sick leave and personal leave payouts at retirement (green bar).



Note:

- Central Westosha: \$252/day (based upon average Teacher salary) was used as per diem
- Union Grove: \$165/day was used as the substitute teacher rate



Waterford sick leave payout may be overstated as it is based upon \$100/day for 100 days and does not take into account the \$3,000 pool maximum for the year.

Teachers Post-Employment Benefits

Retirement Benefits	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot										
Medical	<p><u>Medical Insurance: (Implicit Rate Subsidy Only)</u></p> <p><i>Those hired on or after 9.1.2001 - may self-pay upon retirement only for the duration of COBRA.</i></p>	<p><u>Less than 10 YOS as of July 1, 2013</u></p> <p>Medical – Age 55 & 25 YOS; Single medical coverage for 5 yrs. Or until Medicare eligibility; whichever comes first. Retirees may obtain a family plan for the period they are eligible to receive medical insurance coverage by paying the difference between the single and the family plan.</p>	<p><u>Hire on/after 01/02 school yr.:</u></p> <p>HRA Contribution: Annual \$1000/year funded at completion of active YOS</p> <p><u>Medical Insurance: (Implicit Rate Subsidy Only)</u> continuation for the duration of COBRA</p>	<p><u>Hired On/After 7/1/2015</u></p> <p><u>Premium Only HRA Contribution:</u> \$350/YOS from 7/1/2020 to retirement. Vesting upon retirement. Reimbursements up to a maximum of \$12,000 annually, until exhaustion.</p>	<p><u>Retiring On or After 7/1/12</u></p> <p><u>Medical Insurance: (Implicit Rate Subsidy Only)</u> Retirees may elect to remain on the District’s group medical plan indefinitely provided they continue self-pay the full amount (100%) of all required premiums.</p>										
Cash – TSA	<p><u>Hired: On or After 9/1/2001</u></p> <p><u>At least age 55 with a minimum of 10 years of local experience:</u></p> <p>At retirement, \$2000/yr. to max of 10 yrs. paid over 2 fiscal years from the date of retirement - half paid in June and half paid the following January.</p>	<p><u>Less than 10 YOS as of July 1, 2013</u></p> <p>At retirement, annual contributions to their 403(b) account in the amount of 20% of their final salary for 5 years</p>		<p><u>403(b) contribution</u> based upon employee contributions</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="background-color: #2c4e60; color: white;">YOS</th> <th style="background-color: #2c4e60; color: white;">100% up to:</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1-5</td> <td style="text-align: center;">\$500</td> </tr> <tr> <td style="text-align: center;">6-10</td> <td style="text-align: center;">\$1,000</td> </tr> <tr> <td style="text-align: center;">11-15</td> <td style="text-align: center;">\$1,500</td> </tr> <tr> <td style="text-align: center;">16+</td> <td style="text-align: center;">\$2,000</td> </tr> </tbody> </table> <p>Vesting: 50% after 5 YOS; 75% after 10 YOS; 100% after 15 YOS.</p>	YOS	100% up to:	1-5	\$500	6-10	\$1,000	11-15	\$1,500	16+	\$2,000	
YOS	100% up to:														
1-5	\$500														
6-10	\$1,000														
11-15	\$1,500														
16+	\$2,000														
Retirement Sick Leave Benefit	<p><u>Hired On or After 9/1/2001</u> leave accumulated upon retirement – max 50 days, converted 2010/11 per diem rate or earliest per diem rate if hired after 2010/11 and paid out in cash</p>	<p>Payment during active years (at the end of the school year): \$50/ day for days over 120 days.</p>	<p>Upon leaving the District after 20 years of service, a professional staff member will be paid at the daily substitute rate for every unused sick day over 60 days.</p>	<p>Unused sick leave accumulated upon retirement, up to the maximum 110 days, will be converted at the rate of \$100 per day. The resulting funds will also be contributed to the retiree’s HRA.</p>	<p>District PTO Policy notes - sick leave that is not used during employment will be lost and not paid out to the EE upon termination for any reason.</p>										

Wilmot Union High School District

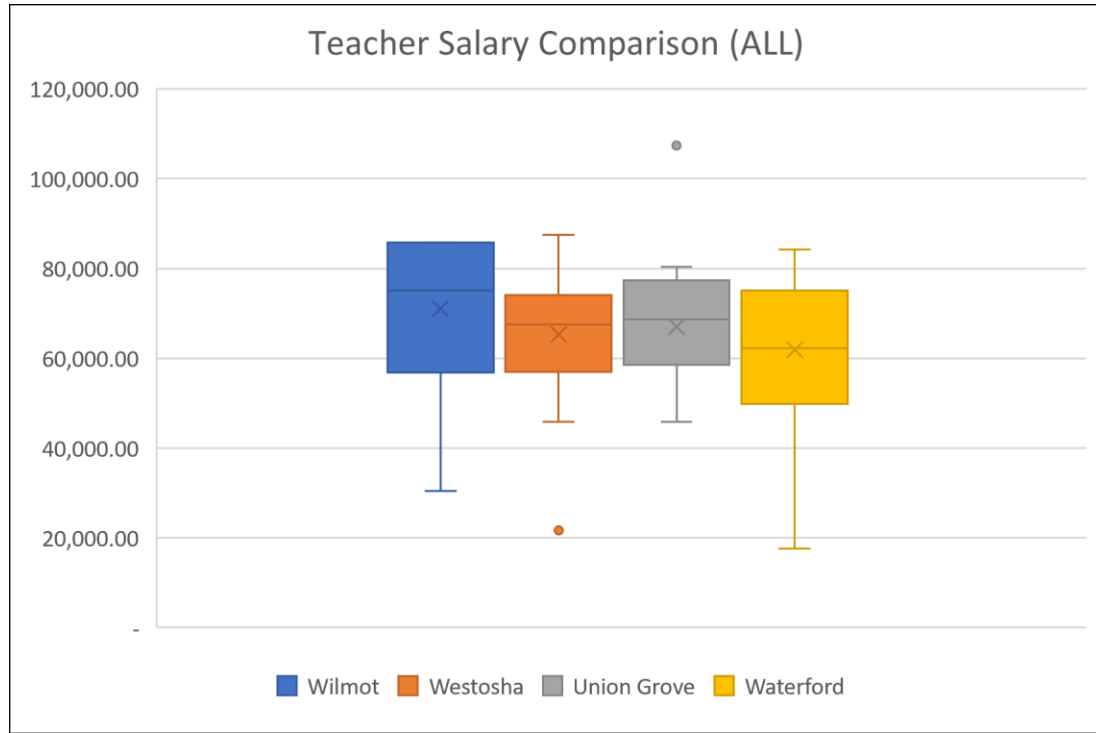
Teachers' Professional Growth and Professional Reimbursement

	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot
Tuition Reimbursement	No specific tuition reimbursement. See compensation below.	No tuition reimbursement for master's degree	<p>Reimbursement of continuing education at rate equal to \$200/credit or at actual cost if less than \$200/credit</p> <p>District will not reimburse more than 6 credits per person per school year. Credit approval application must be submitted no fewer than 5 calendar days prior to course.</p>	<p>Reimbursement of continuing education at rate equal to \$150/credit or at actual cost if less than \$150/credit</p> <p>Course must be approved in advance. Payment made upon presentation of evidence of successful completion of course.</p> <p>Reimbursement is limited to 12 credits per fiscal year (July 1 - June 30).</p>	No tuition reimbursement for master's degree
Compensation for master's degree	\$5,000 increase to their base salary for completion of a master's degree. Professional staff members are eligible for one master's degree increase. Professional staff already having a master's degree that has been recognized by the district are not eligible for another master's degree increase	Master's degrees conferred after employment and not accommodated at hire will receive \$2,000 added to base. Teachers starting program after 7/1/2016 receive a one-time stipend of \$5,000 upon completion of program	\$3,000 in compensation if professional staff successfully complete 15 credits towards their master's degree and an additional \$3,000 upon successfully completing and receiving master's degree.		Salary schedule movement to lane 6

Teachers' Average Age, Years of Service and Salary

	Teachers		
	Age	YOS	Salary
Wilmot	42.59	11.21	\$ 71,016.79
Central Westosha	42.14	10.87	\$ 65,370.01
Union Grove	41.50	10.20	\$ 66,988.26
Waterford	40.10	10.78	\$ 61,956.76

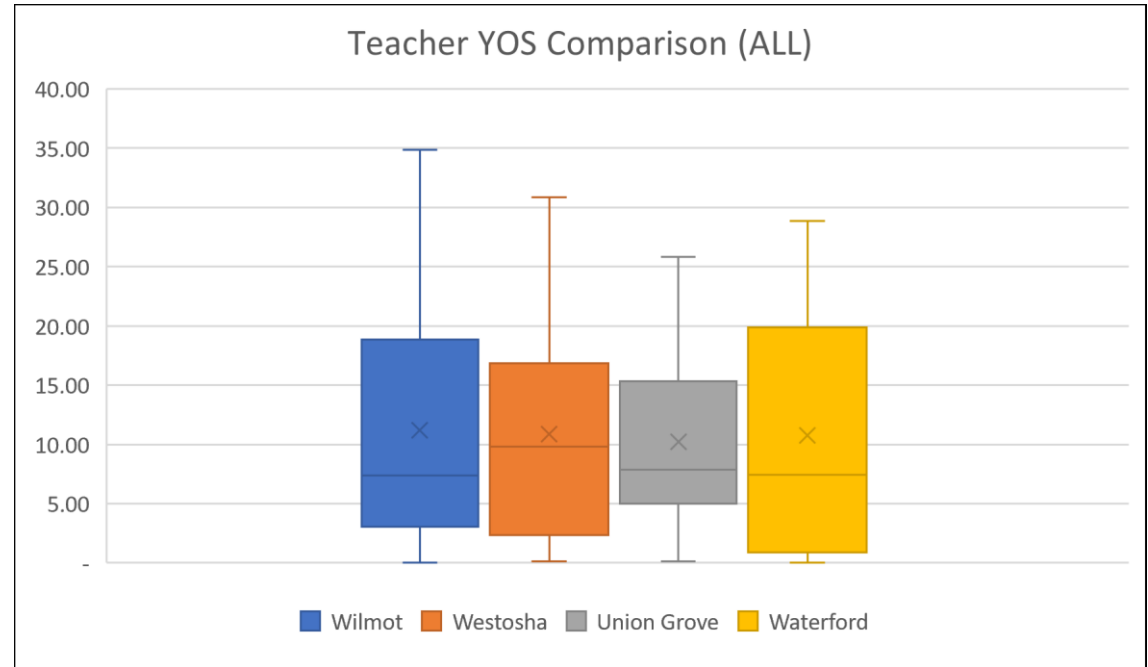
Teachers Salary and Years of Service Comparison



Based upon the Teachers' census data and removal of those classified as Teachers but not in classroom teaching positions, the top chart illustrates the comparison of salary ranges. 50% of total Teachers fall within the box. The line reflects the median salary and the x reflects the average salary.

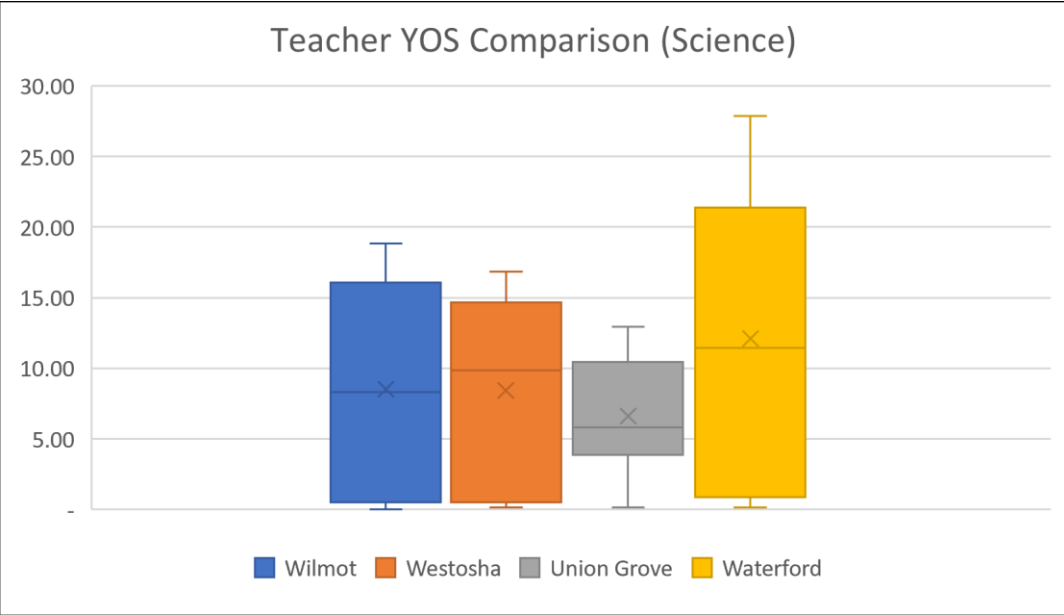
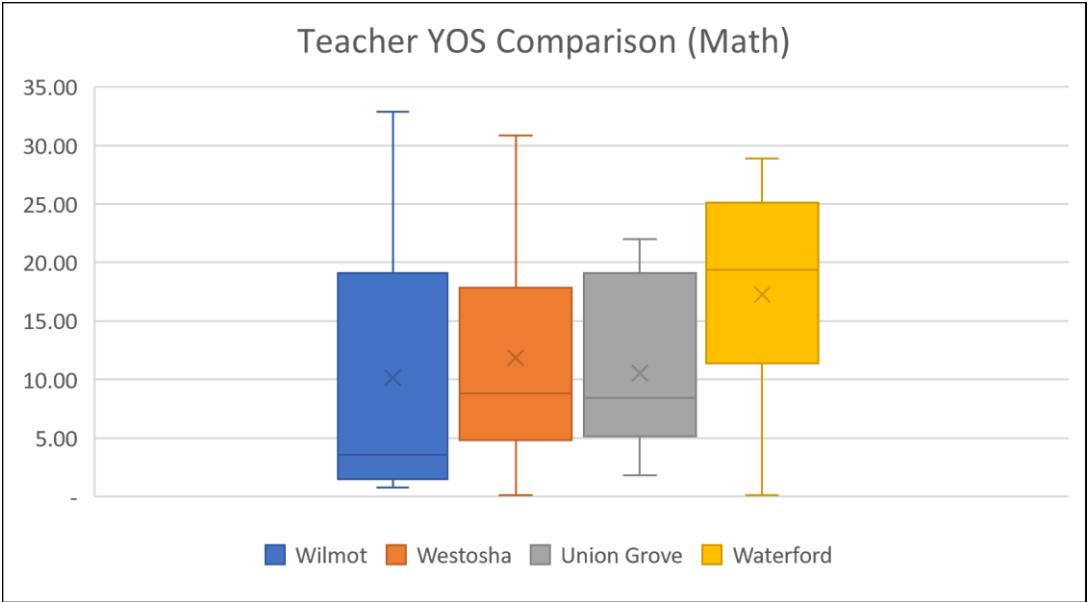
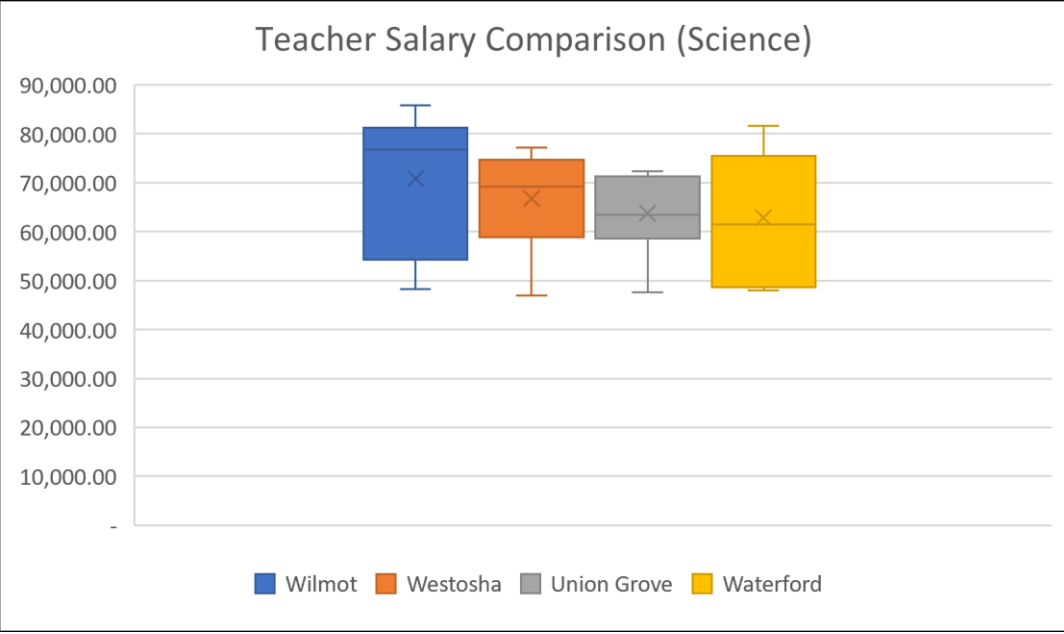
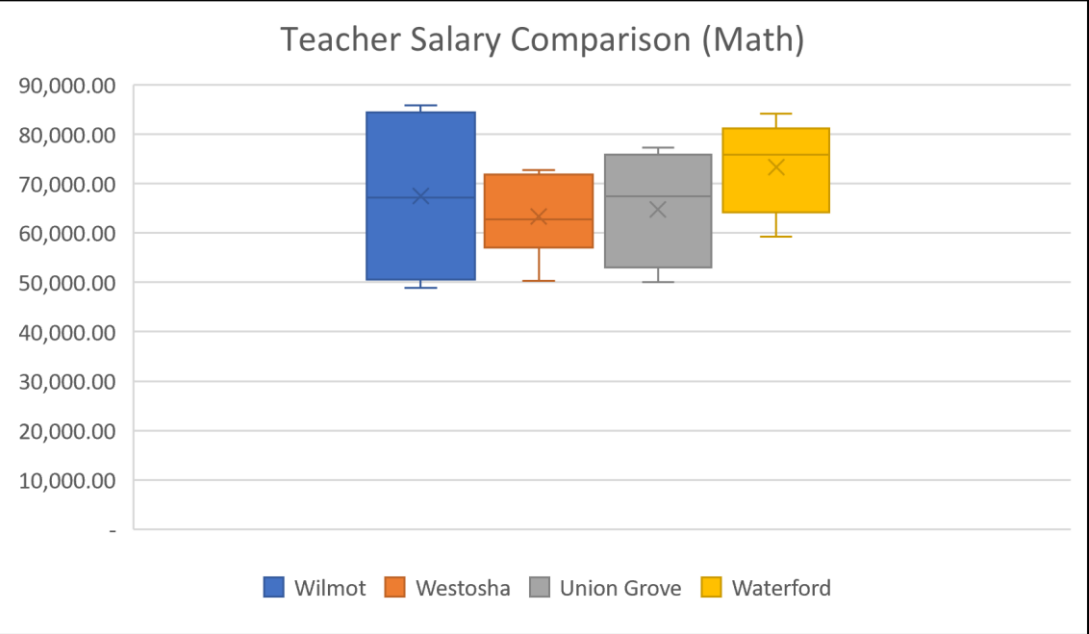


Looking at Teachers' years of service in the District, the lower chart illustrates that half of Wilmot Teachers' local years of service fall between 3 and 18.



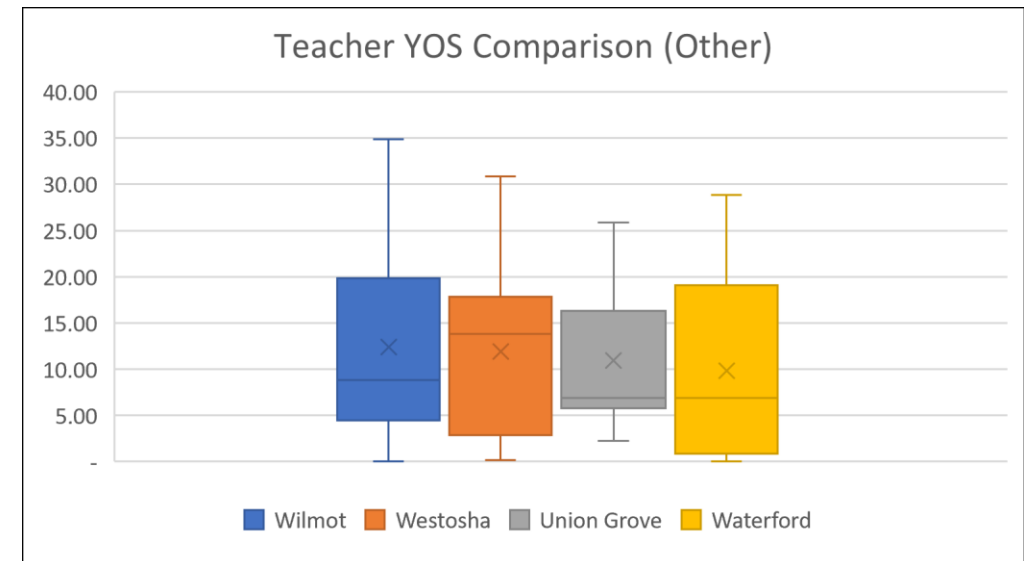
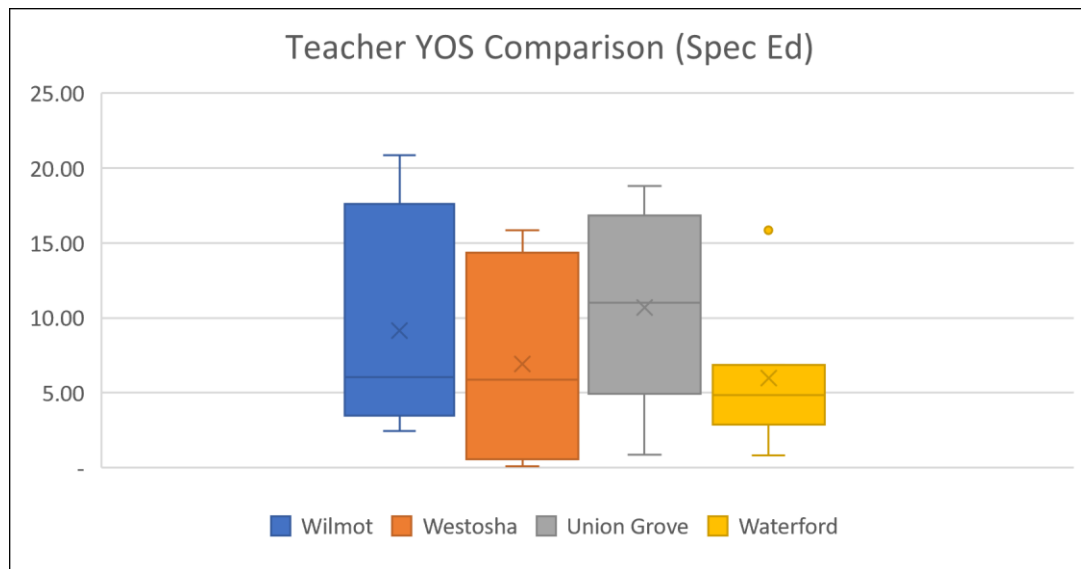
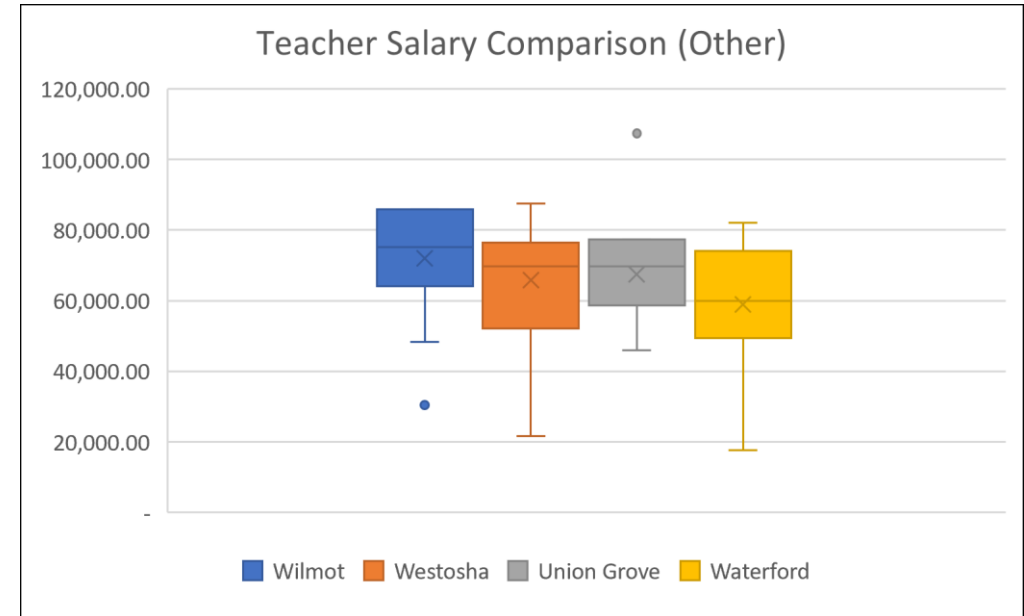
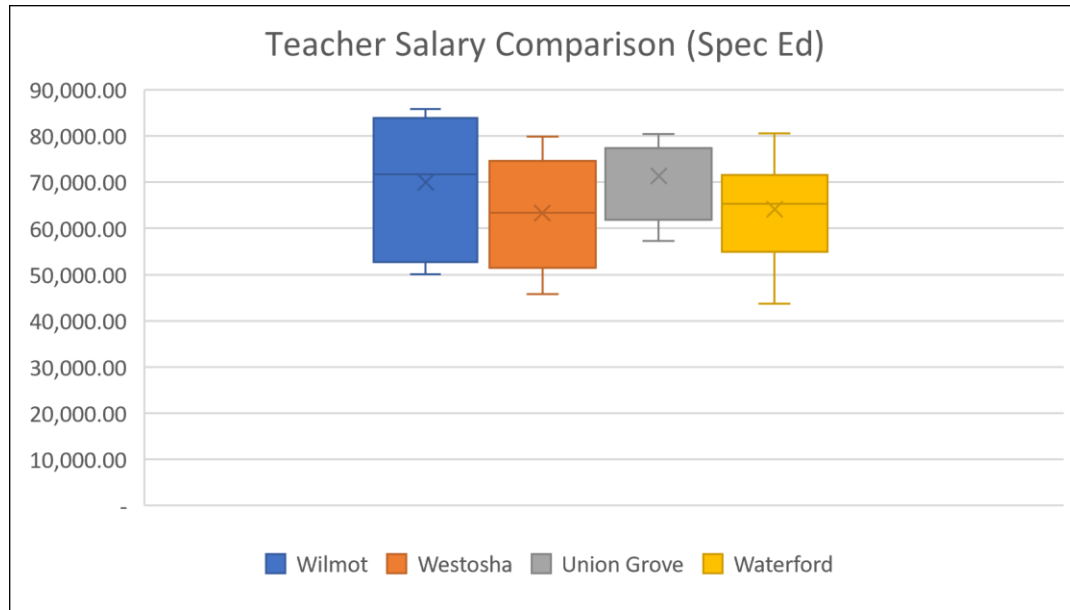
Math and Science Teacher Salaries and Years of Service Comparison

These charts compare the math and science teachers' salaries and years of service for each district.



Special Education and All Other Teacher Salaries and Years of Service Comparison

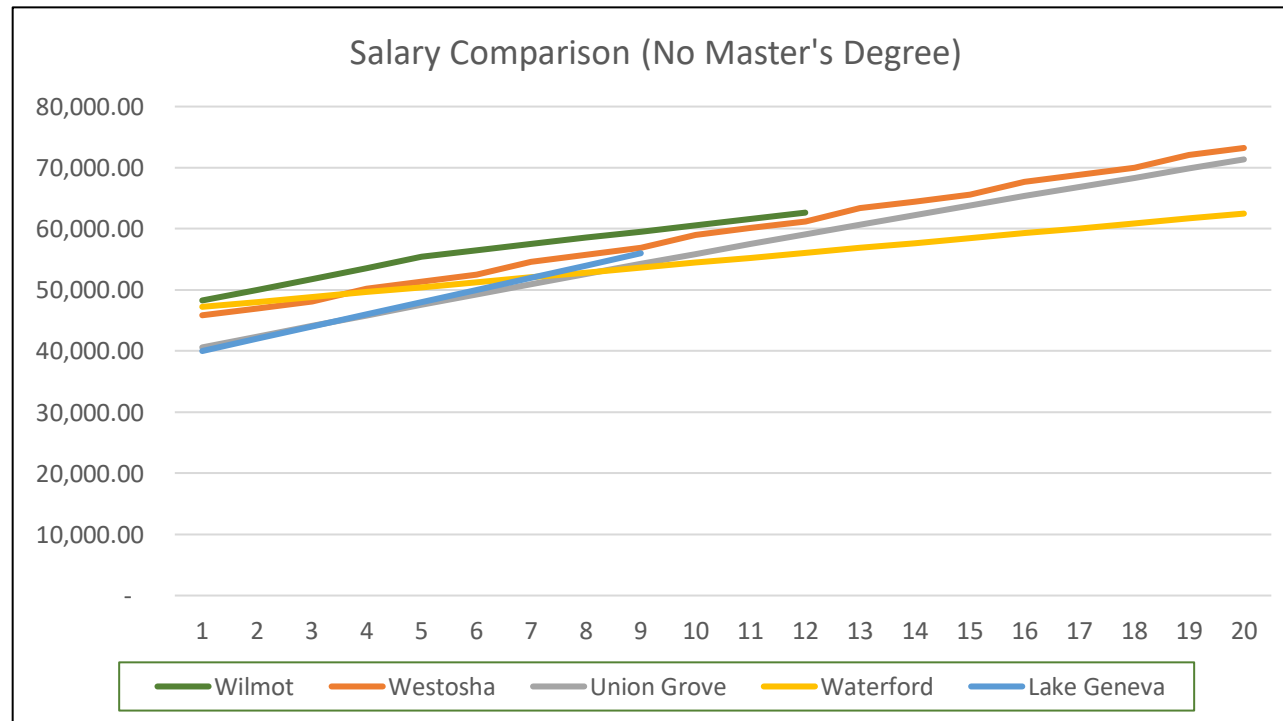
These charts compare the special education teachers' salaries and years of service as well as the salaries and years of service for teachers that are not classified as math, science or special education (Other category).



Teacher Salary Schedule Comparison Based upon 2 scenarios

Notes for both scenarios:

- Looking at a newly hired teacher with no prior years of experience, beginning at the first (lowest) level on each District’s “salary schedule”.
- Each Teacher would move only 1 ‘step’ in any given year. Wilmot is the only District with both a step and lane schedule; for purposes of comparison, it was assumed that the individual would move across and then down the schedule.
- The comparisons are only looking at the current salary schedules as of today and do not incorporate any potential increases to the base amounts (or steps) that may occur in the future. Further, the outcomes are based upon these 2 specific scenarios. Outcomes will differ with changes to the details of the scenarios.
- Waterford UHSD does not have a defined salary schedule and rather bases a Teachers’ salary on internally developed trend lines based on market comparisons for each position. For comparison purposes in these graphs, we requested starting salaries and yearly increases for a newly hired Teacher with a bachelor’s degree and no prior experience as well as a Teacher who has already earned a Masters’ Degree.
- Central Westosha has a 3-year additional compensation increase program (at the conclusion of each 3-year evaluation cycle). All criteria were assumed to be met in both scenarios, each 3-year period, to be eligible for this additional increase in base.



The table to the left compares the salary schedules for the 5 districts based upon scenario 1 criteria below:

Scenario 1: Teacher never earns a master’s degree during a 20-year term of employment. Additional notes:

- Lake Geneva and Wilmot have limits on step or lanes for individuals who do not have a master’s degree.

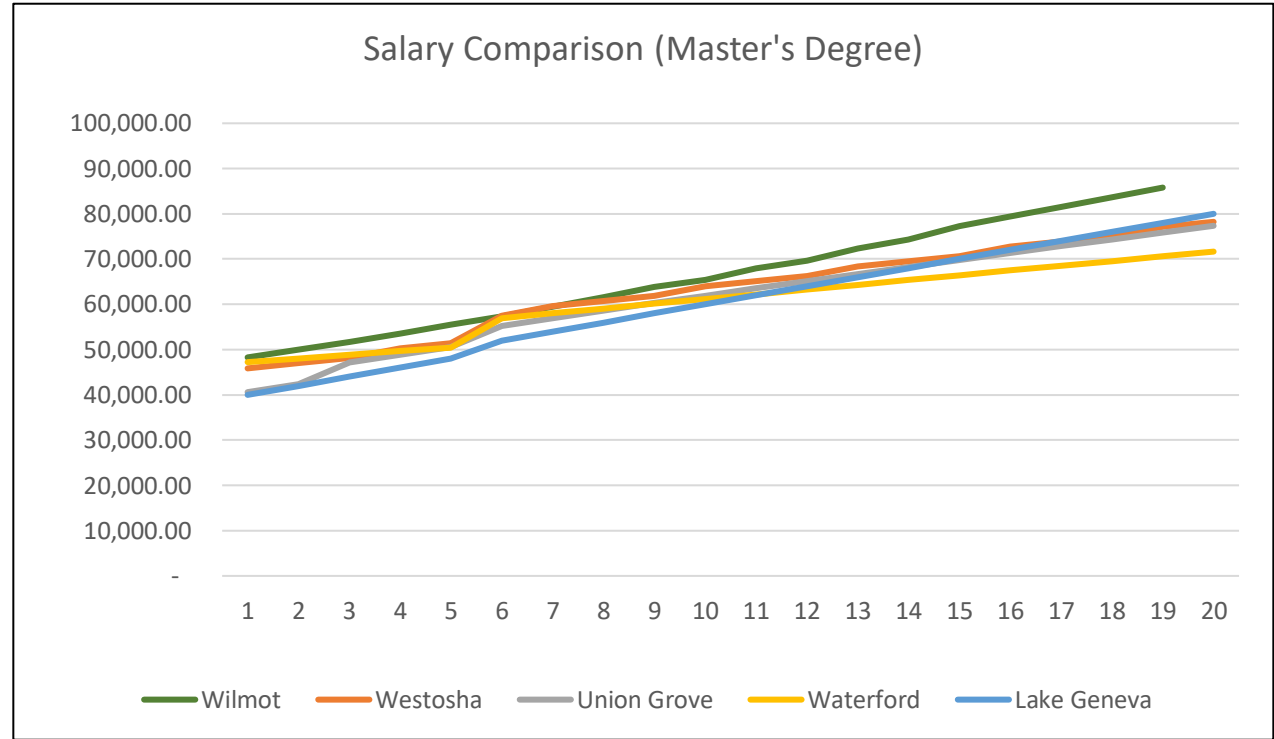
Teacher Salary Schedule Comparison Based upon 2 scenarios

The table to the right compares the salary schedules for the 5 districts based upon scenario 2 criteria below:

Scenario 2: Teacher earns master's degree during a 20-year term of employment.

Notes/Additional Assumptions under this scenario:

- Master's Degree is assumed to be earned in the 6th year of employment
- Union Grove's bump in salary for earning a master's degree is twofold, i.e., an increase occurs upon completing 15 credits towards their master's degree and another when successfully earning such degree. This first increase was assumed to occur halfway to earning their degree (i.e., in the 3rd year of employment). All other District's increase for earning a master's degree occur either in the year it is earned or earned through the ability to progress to further steps/lanes on the salary schedule (or both).



Support Staff Sick Leave Benefits

	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot
Accumulated Days and maximum	<p><u>Support Staff:</u> Full Year, FT EE: 10 sick leave days annually, cumulative to a total of 120 days</p> <p>School year, FT EE: 8 sick leave days annually, cumulative to a total of 120 days</p>	<p>Custodians: 7 sick leave days annually, cumulative to a total of 120 days.</p> <p>Sup Staff: 7 sick leave days annually, cumulative to a total of 120 days.</p>	<p>Working 30hrs+: one sick day per month</p> <p>Working 20-30 hrs: 1/2 sick day per month.</p>	<p>Calendar Year EE: credited with 1 day of paid sick leave per month to a max. of 12 days per contract year. Sick leave for employees will accumulate for FT and PT EE to a maximum of 110 days.</p> <p>School Year EE: credited with 1 day of paid sick leave per month to a max. of 11 days per contract year. Sick leave for employees will accumulate for FT and PT EE to a maximum of 110 days.</p> <p>Part Time EE: will receive sick leave on a pro-rated basis based upon the number of hours they are scheduled to work. Sick leave for employees will accumulate for FT and PT EE to a maximum of 110 days.</p>	<p>Support Staff - 12-month employees: 120 hours of general leave; 9- or 10-month employees: 96 hours of general leave. Support Staff employees may accrue up to 400 hours of general leave</p>
Annual Payouts, if any	<p>The staff member is paid 10% of his/her daily rate per day exceeding 120 days at the end of a contractual year.</p> <p>Unused sick leave is not paid out upon resignation or termination.</p>		<p>Regardless of hours worked: Sick leave shall be cumulative up to 120 days. Any unused sick days over 120, up to a maximum of 12 days, will be paid at 1/4 of that year's daily substitute rate.</p>	<p>If EE ends the school year with greater than 100 unused sick leave days; EE is paid \$100 per day beyond the 100-day limit. Actual amount paid shall be based upon a pool of \$3,000 divided by the total number of qualifying days for all EE at end of school term.</p>	<p>No payout upon termination for any reason.</p>

Possible Inconsistencies:

Union Grove: Teachers earn 10 days/year; support staff earn 1 day per month; 12 or 10 days/year

Wilmot: Teachers earn 10 sick days/year; support staff earn 120 hours = 15 8-hour days; 9-10 mo. employees earn 96 hours = 12 days based upon 8-hour day

Support Staff Post-Employment Sick Leave

	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot
Retirement Sick Leave Benefit	Hired prior to 02/03 school up to a maximum of 50 days, converted at 50% of their final per diem rate and paid out in cash.		Any unused sick leave over 60 days will be paid out at substitute final per diem rate in effect at time of retirement.	Unused sick leave accumulated upon retirement, up to the maximum 110 days, will be converted at the rate of \$100 per day. The resulting funds will also be contributed to the retiree's HRA.	Wilmot calls it general leave for Support Staff - their PTO policy notes that general leave that is not used during employment will be lost and not paid out to the EE upon termination for any reason.

Support Staff Personal Days and Vacation

	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot																																																
Personal days and Vacation	Full Year, Full-time Support staff:	Custodians: PTO - 1 day per year Vacation: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>YOS</th> <th>Days of Vacation</th> </tr> </thead> <tbody> <tr> <td>completed 1 YOS</td> <td>10 days</td> </tr> <tr> <td>after 6 YOS</td> <td>15 days</td> </tr> <tr> <td>after 13 YOS</td> <td>20 days</td> </tr> </tbody> </table> Support Staff: 2 PTO days per year	YOS	Days of Vacation	completed 1 YOS	10 days	after 6 YOS	15 days	after 13 YOS	20 days	Full time, 12- month employees are eligible for three (3) days, non-cumulative, each year. Full time, 10-month employees are eligible for two (2) days, non-cumulative each year. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #d9ead3;"> <th colspan="2">12-month FT Employees</th> </tr> <tr> <th>YOS</th> <th>Days of Vacation</th> </tr> </thead> <tbody> <tr> <td>During & after 1 year</td> <td>10 days</td> </tr> <tr> <td>After 5 years</td> <td>15 days</td> </tr> <tr> <td>After 10 years</td> <td>20 days</td> </tr> </tbody> </table>	12-month FT Employees		YOS	Days of Vacation	During & after 1 year	10 days	After 5 years	15 days	After 10 years	20 days	PTO: Calendar or School Year Employees: 2 days of personal leave each year (this is deducted from sick leave days) Vacation: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #d9ead3;"> <th colspan="2">Calendar Year (260 days) Full-time and Part-Time</th> </tr> <tr> <th>YOS</th> <th>Days of Vacation</th> </tr> </thead> <tbody> <tr> <td>After 1 year</td> <td>5 days</td> </tr> <tr> <td>After 2 years</td> <td>10 days</td> </tr> <tr> <td>After 7 years</td> <td>15 days</td> </tr> <tr> <td>After 15 years</td> <td>20 days</td> </tr> </tbody> </table>	Calendar Year (260 days) Full-time and Part-Time		YOS	Days of Vacation	After 1 year	5 days	After 2 years	10 days	After 7 years	15 days	After 15 years	20 days	<p>If hired prior to July 1, 2015 (full-year 12-month employee; during partial years of employment vacation days are pro-rated)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Employment Experience</th> <th># of vacation days credited</th> </tr> </thead> <tbody> <tr> <td>1st June 30th</td> <td>Pro-rated from DOH based on 2080 hours/ 10 vacation days</td> </tr> <tr> <td>2nd - 4th June 30</td> <td>10 days</td> </tr> <tr> <td>5th - 11th June 30</td> <td>15 days</td> </tr> <tr> <td>12 and 12+ June 30</td> <td>20 days</td> </tr> </tbody> </table> <p>If hired after June 30, 2015 (full-time 12-month basis; vacation days will be prorated for those EE's who do not work an entire contract year based upon 2050 hours worked)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Employment Experience</th> <th>Leave allocated</th> </tr> </thead> <tbody> <tr> <td>0 - 4 years</td> <td>10 days</td> </tr> <tr> <td>5 - 11 years</td> <td>15 days</td> </tr> <tr> <td>12 + years</td> <td>20 days</td> </tr> </tbody> </table>	Employment Experience	# of vacation days credited	1st June 30th	Pro-rated from DOH based on 2080 hours/ 10 vacation days	2nd - 4th June 30	10 days	5th - 11th June 30	15 days	12 and 12+ June 30	20 days	Employment Experience	Leave allocated	0 - 4 years	10 days	5 - 11 years	15 days	12 + years	20 days
	YOS		Days of Vacation																																																		
completed 1 YOS	10 days																																																				
after 6 YOS	15 days																																																				
after 13 YOS	20 days																																																				
12-month FT Employees																																																					
YOS	Days of Vacation																																																				
During & after 1 year	10 days																																																				
After 5 years	15 days																																																				
After 10 years	20 days																																																				
Calendar Year (260 days) Full-time and Part-Time																																																					
YOS	Days of Vacation																																																				
After 1 year	5 days																																																				
After 2 years	10 days																																																				
After 7 years	15 days																																																				
After 15 years	20 days																																																				
Employment Experience	# of vacation days credited																																																				
1st June 30th	Pro-rated from DOH based on 2080 hours/ 10 vacation days																																																				
2nd - 4th June 30	10 days																																																				
5th - 11th June 30	15 days																																																				
12 and 12+ June 30	20 days																																																				
Employment Experience	Leave allocated																																																				
0 - 4 years	10 days																																																				
5 - 11 years	15 days																																																				
12 + years	20 days																																																				
	Full year, full time support staff will receive 2 days of paid personal leave per year. School year, full times support staff will receive 1 day of paid personal leave per year. At the end of the school year, any unused personal days will be converted to sick days.																																																				

Support Staff Post-Employment Benefits

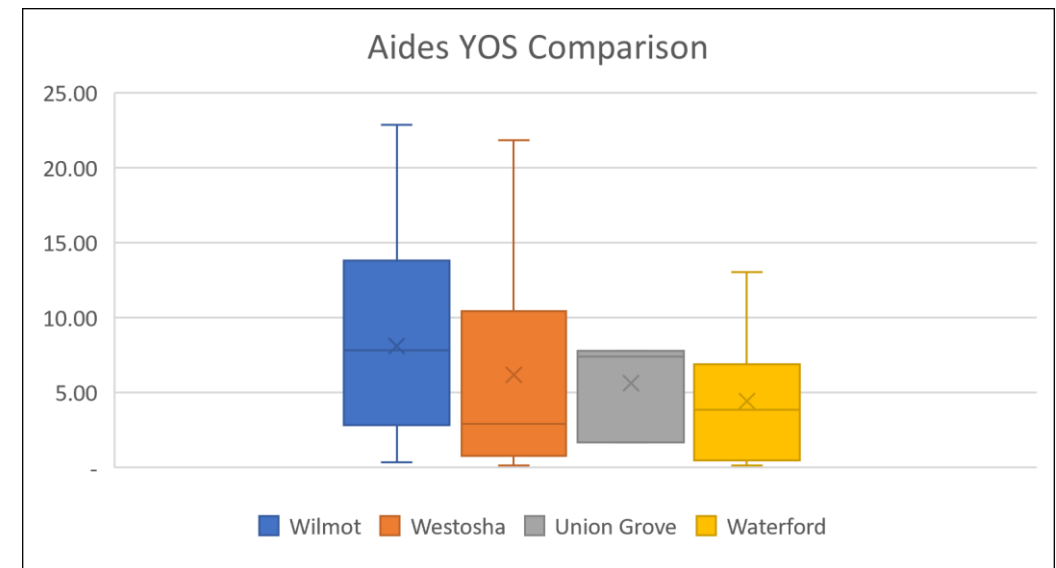
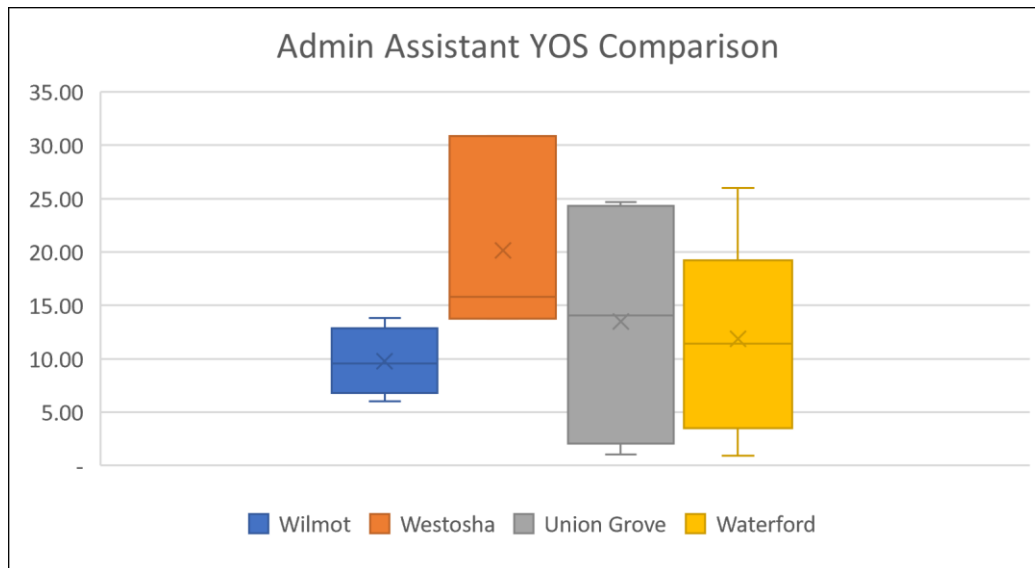
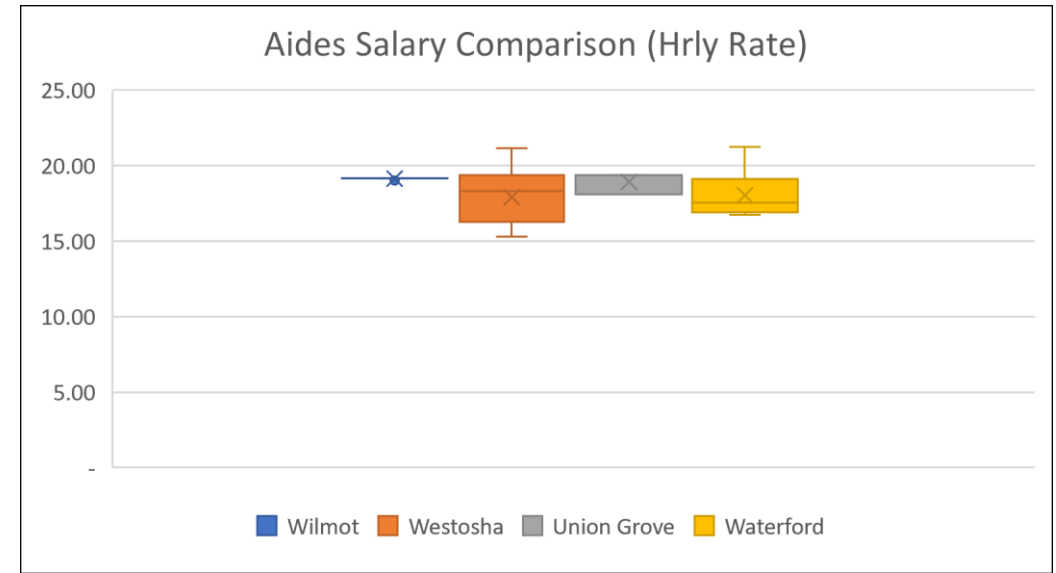
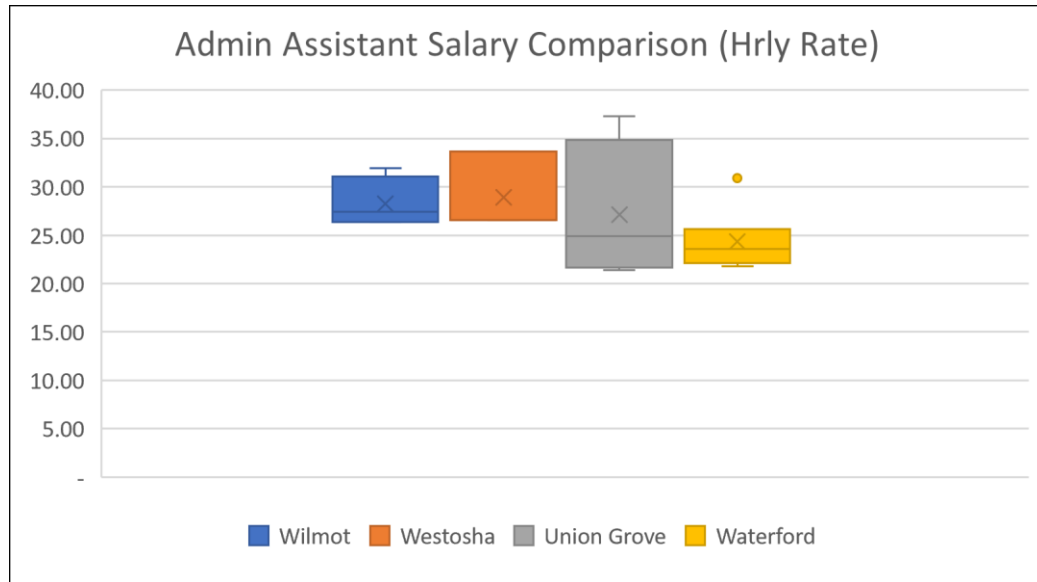
	Support Staff	Custodians & Secretaries (Defined as Other)	Support Staff	Support Staff	Secretaries, Custodians & Aides										
Retirement Benefits	Central Westosha	Lake Geneva	Union Grove	Waterford	Wilmot										
Medical	<p><u>Hired on/after 9/1/02:</u> Medical Insurance: (Implicit Rate Subsidy Only)</p> <p><i>Those hired on or after 9.1.2002 - may self-pay upon retirement only for the duration of COBRA.</i></p>	<p>Medical – Age 62 & 20 YOS; Single or family coverage at rate frozen at time of retirement until Medicare eligibility or other coverage, whichever comes first.</p>	<p><u>Hire on/after 01/02 school yr.:</u> HRA Contribution: Annual \$1000/year funded at completion of active YOS</p> <p>Medical Insurance: (Implicit Rate Subsidy Only) continuation for the duration of COBRA</p>	<p><u>Employed by the District as of 7/1/2020 and new hires</u> Premium Only HRA Contribution: \$250/YOS from 7/1/2020 to retirement. Vesting upon retirement.</p>	<p>At least age 55: Medical Insurance: (Implicit Rate Subsidy Only) Retirees may elect to remain on the District’s group medical plan indefinitely provided they continue self-pay the full amount (100%) of all required premiums.</p>										
Cash – TSA				<p><u>403(b) contribution</u> based upon employee contributions</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">YOS</th> <th style="text-align: center;">100% up to:</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1-5</td> <td style="text-align: center;">\$250</td> </tr> <tr> <td style="text-align: center;">6-10</td> <td style="text-align: center;">\$500</td> </tr> <tr> <td style="text-align: center;">11-15</td> <td style="text-align: center;">\$750</td> </tr> <tr> <td style="text-align: center;">16+</td> <td style="text-align: center;">\$1,000</td> </tr> </tbody> </table> <p>Vesting: 50% after 5 YOS; 100% after 20 YOS.</p>	YOS	100% up to:	1-5	\$250	6-10	\$500	11-15	\$750	16+	\$1,000	
YOS	100% up to:														
1-5	\$250														
6-10	\$500														
11-15	\$750														
16+	\$1,000														

Other Specific Classifications' Average Age, Years of Service and Hourly Wage Rate

	Administrative Assistants			Aides			Custodians		
	Age	YOS	Hourly Rate	Age	YOS	Hourly Rate	Age	YOS	Hourly Rate
Wilmot	44.38	9.74	\$ 28.28	45.61	8.09	\$ 19.12	54.19	4.77	\$ 26.83
Central Westosha	59.19	20.14	\$ 28.93	44.91	6.16	\$ 17.88	53.41	12.76	\$ 25.22
Union Grove	58.81	13.47	\$ 27.13	44.38	5.63	\$ 18.93	48.99	4.80	\$ 22.08
Waterford	48.32	11.83	\$ 24.31	43.07	4.43	\$ 18.02	59.61	11.10	\$ 25.27

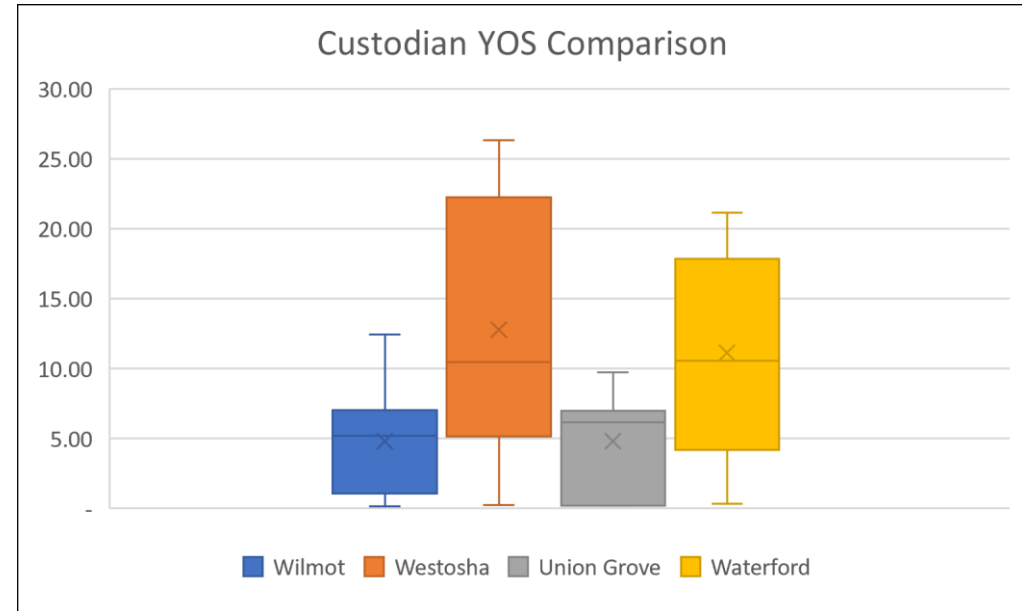
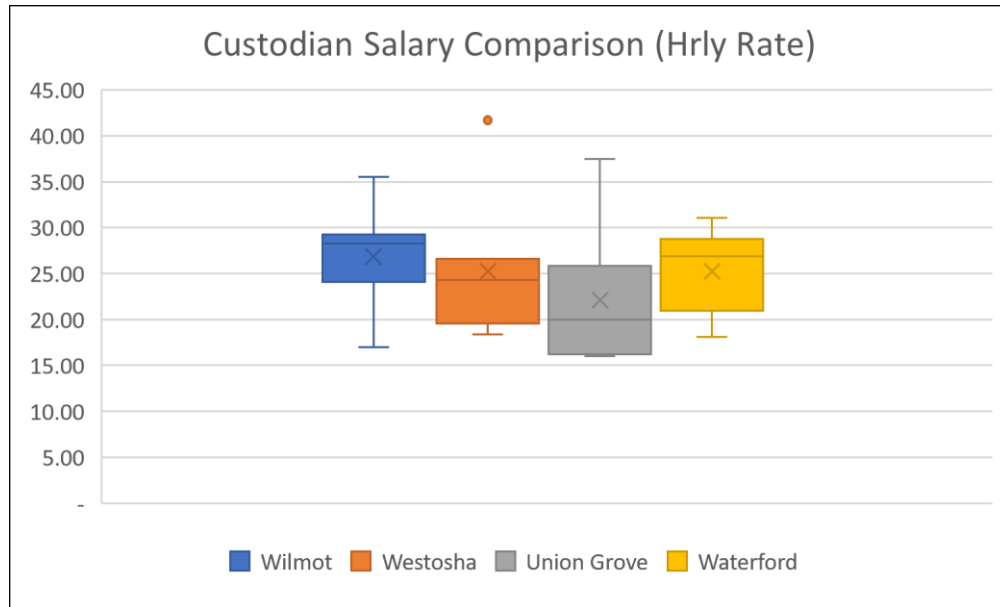
Administrative Assistant and Aides Comparison of Salary and Years of Service

These charts compare the Administrative Assistant and Aides salaries and years of service for each district.



Custodian Comparison of Salary and Years of Service

These charts compare the Custodian salaries and years of service for each district.



Summary of Teachers and Support Staff Review:

- There were 6 individuals that we were not included in any of the 5 classifications. There “current position titles” were as follows: receptionist, Payroll HR Specialist, IT Tech, Nurse, Special Ed Specialist and Registrar. There were similar situations for the census information from other Districts, in that individuals were excluded since they did not match with the classifications noted.
- When the District meets with its benefit consultants, there are several specific areas where the District has opportunities for changes in plan coverage while still being competitive:
 - Medical
 - Wilmot’s out-of-pocket maximums are lower than all others
 - Lower copays: office visit, urgent care, emergency room and prescription drugs
 - Medical costs:
 - While Wilmot’s benefits are on the higher end for comparison, the District Requires significantly higher employee contributions (23% vs. 0% to 12 %) than all other plans
 - Employee annual contributions for single coverage are about \$3k higher than the other districts and family coverage is \$3.5 to \$6.5k higher per year.
 - Total premium cost is higher than all other plans. Plan design changes may aid in bringing the total cost more in-line with other districts
 - Sick leave benefit
 - It appears that support staff are earning more sick leave days/year than teachers
 - Maximum accrual is 50 days while long-term disability begins after 60 days. Consider allowing more accrual to cover costs when disability and coverage if there is a second/subsequent disabling condition
 - Wilmot’s annual sick leave payout is greater than all other districts
 - While Wilmot does not provide a sick leave payout at retirement, the employee payouts during active years of service may be greater than the other districts combined active and retirement sick leave accrual cash benefit
 - Post-Employment Benefit
 - Wilmot is the only district not providing a post-employment benefit (other than the right to self-pay and stay on the District’s health plan)
 - When Wilmot’s active sick leave maximum payout over 15 years of employment is compared to the other districts’ active sick leave cash payout benefit as well as the post-employment benefits, Lake Geneva has the highest benefit cost by far. However, Wilmot’s maximum sick leave accrual payout over 15 years is greater than the cost of the other 3 districts
- There is opportunity to revamp the sick leave benefit for Teachers and Support Staff to provide for continued compensation during total disability during employment as well as to create a sick leave accrual payout at retirement to encourage longevity
- Teachers’ years of service data seems to be comparable between all Districts, with Wilmot being on the higher end for salary compensation (both on average and distribution wise)

Wilmot Union High School District Compensation Study



Key Benefit Concepts, LLC
200 West Summit Avenue
Suite 270
Wales, WI 53183
(262) 522-6415
www.keybenefits.com