



Wilmot Compensation Report

Supplemental Information

Below please find some of the notes regarding discussion and comments during the presentation of the report to the Board of Education.

Administrator Report

Chart on Page 6: comparison of School Administrators

This chart identifies each administrator at WUHSD and the position and title to those providing similar services at the other union high school districts.

- Note that some employees at the other districts are not certified as administrators.
- The small print under Assistant Principals identifies their responsibilities as compared to their counterparts at other districts.
- There was discussion regarding the District Leader's job description and its comparability to the responsibilities of the District Administrator.
 - The District/Board did not inform KBC that the District Leader was implemented at a time that there was no District Administrator.
 - It was thought that the District Leader may have been implemented in place of a Principal (as WUHSD did not have a Principal, especially since for comparative purposes on DPI's Public Staff Reporting portal, the District Leader was classified as a Principal not a District Administrator.
 - While the job description required a master's degree, the District Leader was noted in DPI's Public Staff Reporting portal (for 2020-21) as having a bachelor's degree. This was the first indication that there were discrepancies in the data WUHSD provided to DPI.
- The Chief Academic Officer's job description included many responsibilities comparable to a Director of Instruction-Curriculum.
 - KBC suggested comparing the Chief Academic Officer position to those in the position of Director of Instruction-Curriculum.
 - Since one of the Assistant Principals also had curriculum & instruction responsibilities, and noting that 2 of the other 4 union high schools indicated that director of instruction and curriculum was the responsibility of the principal, it was mentioned that the District may want to consider removing the District Leader and Chief Academic Officer positions and determining the right candidate for the Principal position wherein the principal would also be responsible for instruction and curriculum.
- WUHSD currently had 3 assistant principals whereas all other union high school districts had 2. It was noted that one of the WUHSD assistant principals had previous experience as a principal and could move into the Principal position. At the Board meeting in which the Administrator portion of the report was presented, KBC consultants were informed that this assistant principal made it clear that he did not want to be in a principal position.
- KBC also suggested that since WUHSD's Director of Business Services was retiring at year-end, the Board may wish to consider:

- Waterford had a District Administrator who also had the credentials and responsibilities of school business services. However, the Waterford District Administrator indicated that he relied a great deal on the business office staff. Further the District was considering hiring one business manager to be responsible for business services of both the elementary school and the high school. KBC consultants expressed concerns with filling the District Administrator position with someone who would also be the Director of Business services. However, WUHSD may want to consider hiring someone as a comptroller or finance officer.
- If a new Director of Business Services was hired, expanding the job description to include overseeing Human Resources and Employee Benefits.
- KBC shared that Waterford recently evaluated and decided to hire an outside firm to manage information technology (IT). Waterford has IT staff that coordinates their on-site activities with this outside firm. The Waterford District Administrator explained that he found this to provide greater value to the District as the outside firm is/was able to provide a depth of knowledge and abilities that would exceed what one person in the position of Director of Information Technology would be able to do. Further, he indicated that he had prepared and presented a presentation to other schools regarding the process Waterford used and the findings that resulted in their outsourcing this service.

Page 7 -8: Benefits Addressed in Administrative Agreements

KBC reviewed and compared the various employee benefits based upon administrator agreements received from WUHSD as well as the other 4 union high schools. Limited data from the agreements were supplemented with more details obtained from handbook language and benefit materials received from the district. This information was spreadsheeted for comparison. The chart on page 7 compares the information that was mentioned in the respective administrator agreements. The absence of a benefit does not mean that the district does not provide this benefit to administrators, it simply was not included in the specific district agreements provided.

Note that Waterford and Wilmot both have 2 columns for some of the benefits. The first column represents information found in older employee agreements and the second column reflects information found in the newer agreements.

The following was discussed:

- Health Insurance Premium Contribution: Wilmot requires administrators to pay 23% of the health insurance premium – the same percentage as required for teachers. It was noted that while other districts may not require as high an administrator contribution, in all cases, the current administrator health plan contribution is the same as required for teachers at the respective districts.
- Short-Term Disability
 - Except for Lake Geneva, the other districts provide a short-term disability benefit that is voluntary (requires the employee to pay 100% of the premium to participate). Lake Geneva does not offer any short-term disability benefit to administrators.
 - It is not uncommon for Wisconsin school districts to offer either a voluntary short-term disability plan or no plan at all. Most employees only elect short-term disability

coverage (if it is offered) until they have accumulated enough sick-leave days to cover lost wages until the earlier of their return to work or long-term disability is provided.

- Wilmot is the only agreement that included a salary continuation benefit after use of sick days. Thus, if an administrator was disabled and did not have enough sick days to provide continued compensation until they return to work or the benefits of long-term disability begin, Wilmot would continue the administrator's salary for such period.
 - Under the older Wilmot agreement, more sick days were provided, but only 30 days were allowed to carryover. Days above 30 were paid out in cash, leaving a breach of up to 30 days if an administrator became disabled.
 - Under the newer Wilmot agreement, administrators are allowed to accumulate and maintain up to 60 days – which is the waiting period until long-term disability would begin, if appropriate.
 - Thus, under the newer agreement, it is more likely that after five years of service, few administrators would need much if any salary continuation benefit.
- Retirement 403(b) contribution during active years of service: 2 of the 4 other union high schools provide administrators with non-elective 403(b) contributions during their active years of employment. Waterford's benefit was noted as a significant incentive to encourage administrators to stay at the District.
- Sick Days: Annual sick days allotted range from 8 to 12 days/year. It is common to allow accumulation of these days up to 120 days maximum. Several districts allow payout of a portion of the accumulated sick days at retirement or severance of employment. Wilmot's new agreement provides for payout of a days at a percentage of per diem rather than annually as noted in the older agreement.
- Personal days: 2 personal days/year is the most common. Wilmot's new agreement changes personal days from 5 days to 2 days. No accumulation was noted.
- Vacation Days: Wilmot's newer agreement provides 20 days/year for 12-month administrators, which is similar to those noted in the other agreements.

Page 9: Retirement Benefits

- Continued Medical: Wilmot is the only district that does/did not provide a continued medical benefit post employment, other than the right to self-pay.
- Sick leave cash payouts provided to Wilmot administrators based upon employment through 17/18 school year and 19/20 school year.
 - A brief review of other district's sick leave benefits at severance/retirement was provided.
 - Wilmot's newer administrator agreement allows for up to 60 days paid out at 30% of per diem to an 403(b) upon severance of employment.
 - Since the Board was considering renewing contracts with the newer agreement, KBC mentioned to consider how the 30% of per diem compares to the sick leave payouts of the other districts.

Page 10 through 12: Closer comparison of Medical Benefits

- KBC explained that some districts including Wilmot include an H.S.A. or H.R.A. benefit that would reimburse a portion of the employee/family deductible.
- The effective deductible illustrates the adjusted deductible 'cost' to participants.
- Comparing effective deductibles, Wilmot has a higher deductible than Central Westosha, but lower than all others.
- Due to the immediate need for the Board to review cash compensation, updates to the benefit comparison and further review of the health care benefits occurred in March with the Teachers and Support Staff review.

Page 13 through 20

This section of charts compares salaries, local years of experience (LEA), total years of experience and education level as pulled from DPI's Public Staff Reporting portal for the 2020-21 school year (most recent data available at the time the report was prepared). It was noted that some discrepancies existed in the Wilmot data obtained through the site (specifically related to some individual's education level/degree). Since the report was finalized, it was reviewed with 3 of the 4 other union high school district District Administrators in the spring of 2022. While the administrators mentioned that some salaries had changed since then, none identified any significant discrepancies in the data at the time the information was obtained.

Page 13: Administrator Comparison

- DPI had Daniel Kopp (prior District Administrator) as the District Administrator. Since the job description for Amber Torres (District Leader) more closely aligned with the District Administrator position, her salary was included here for comparison and discussion regarding duties, responsibilities and compensation. Initially KBC noted Amber's salary as \$126,898 on this chart but updated the compensation amount per information received by the Board during the January Board meeting.
- Original DPI data indicated Amber Torres had a bachelor's degree. This was updated to master's degree following the January meeting/presentation with the Board.
- The color of the Dots on the chart coordinate to the color associated with the school district.

Page 14: Principal Comparison

- Wilmot did not have an employee designated as a principal at the time of this study. However, DPI included Amber Torres as a Principal, for the 2020/21 school year including her salary at \$126,898 at that time.

Page 15: Director of Instruction/Curriculum

- The salary of Christine Weinstock, Wilmot's Chief Academic Officer, was compared to the salaries of the Director of Learning & Innovation at Central Westosha and the Director of Curriculum & Instruction at Lake Geneva
- This correlates to previous conversation regarding job description/responsibilities of the Chief Academic Officer and possible restructuring to a title relating to Director of Instruction & Curriculum.

Page 16: Assistant Principal

- The Salaries and contract total experience years of Wilmot's 3 assistant principals were compared to the assistant principals of the other districts.

Page 17: Business Manager

- As previously noted, 2 of the 4 districts have certified Business Managers – Wilmot and Lake Geneva. Central Westosha and Union Grove have employees identified as Comptroller and Financial Officer, respectively. The latter 2 employees were identified in DPI's records without reference to the education level.
- The Union Grove District Administrator did note in the Spring 2022 review that the Financial Officer's salary was at least \$10k higher now than noted in the chart. It is possible that Comptroller's salary is considerably higher now as well.

Page 18: Business Manager

- To better understand the salary comparison for a certified Business Manager, this chart now includes the certified Business Manager at Burlington Area School District.

Page 20: Athletic Director

- In comparison of Athletic Directors, it was noted that the Union Grove Athletic Director was also a Teacher wherein 50% of his time was as the Director.

Pages 21 – 22: Report Card Comparison

These pages/charts compare the student ethnicity, students with disabilities and DPI's score comparisons to the other districts.

- Wilmot data indicates 11.3% of students with disabilities and 31.2% of students are economically disadvantaged.
- The student demographics and needs are important factors to the amount of staff and level of compensation required to recruit and retain quality educators.

- Since the Board is aware of this data, not much time was spent in review with KBC, but the consultants suggested that the board further review these comparisons in light of the changes the District is/was considering.

Pages 23 – 25: DPI’s District Scores Comparison

These pages/charts compare the DPI’s score comparisons to the other districts.

- Since the Board is aware of this data, not much time was spent in review with KBC, but the consultants suggested that the board further review these comparisons in light of the changes the District is/was considering.

Teachers and Support Staff Report

Page 5: Employee Counts

- 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. There “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 didn’t match with the classifications noted.
- KBC ask for clarification to update the data, but the Board President indicated it was not necessary. Page 6 - 10: Health Care Benefits:
- KBC explained that some districts including Wilmot include an H.S.A. or H.R.A. benefit that would reimburse a portion of the employee/family deductible.
- The effective deductible illustrates the adjusted deductible ‘cost’ to participants.
- Comparing effective deductibles, Wilmot has a higher deductible than Central Westosha, but lower than all others.
- 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.
- The Board mentioned that they would be meeting with the health care consultant about changes to the District’s health plan. KBC indicated that knowing how the benefits compared, provides the District with opportunities for changes while still being competitive:
 - Wilmot’s out-of-pocket maximums are lower than all others
 - Lower copays: office visit, urgent care, emergency room and prescription drugs
- 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
- Total premium cost is higher than all other plans
- Opportunities exist for the District to modify benefits and control health plan costs while still offering a higher-end health plan coverage with the upcoming renewal.
- 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.
- While salary comparisons as noted in the Administrator as well as the Teacher and Support Staff sections may be on the higher end of the spectrum, this is offset by the employee health care benefit contribution costs.

Pages 11-12: Dental Benefits

- Interestingly, all districts utilize Delta Dental for Dental Benefits.
- Benefits noted were comparable.
- Some districts did not indicate if the deductible applied to preventive services; however, it was assumed it was not.
- Some districts did not indicate if the deductible applied to major services. This was not clear. However, all other benefits were comparable, and the single/family premium rates were all close, it was not a concern.
- Unlike the health insurance, it was noted that Wilmot (as well as the other districts) all pay 100% of the cost of dental coverage for employees and their families.

Page 13 -15: Active/Retirement Benefits

- The long-term disability plans provide coverage at 90% of monthly earnings, except Lake Geneva.
 - 66 2/3% is the most common benefit for private sector employers as this is an encouragement to return to work. Further, if the employee pays 100% of premium, then the benefit is not taxable, equating to a similar benefit to net pay.
 - 90% of earnings has been a common teacher benefit as (previously) bargained by unions and only provided by 2 insurance companies – WEA Trust and Madison National.
 - Many Districts still maintain the 90% benefit. If the employer pays the full premium, then the benefit is fully taxable, thus a 90% (taxable) benefit is more comparable to net pay.

Page 14 – 15: Teachers Sick Leave, Personal Days and Vacation

- Wilmot’s 10 sick days is comparable to the other districts; however, the other districts allow a higher cumulative maximum.

- As mentioned in the Administrator section, since long-term disability does not begin until after 60 days of disability, even accumulating the maximum 50 days would leave an employee with 10 days of no pay, less if they had less than 50 days accumulated.
- The District should consider allowing a greater accumulation of days during active employment for coverage if/when disability occurs.
- While all districts provide an annual payout of sick leave days exceeding their maximum, it was noted that Wilmot's formula provides a much greater benefit than that of the other districts.
- Other districts provide for 1-2 personal days per year, whereas Wilmot provides 32 hours, which based upon an 8-hour day equals 4 days.
- Only Central Westosha and Wilmot allow unused personal time to accumulate with sick leave days

Page 16: Sick leave Accumulation and Comparison of Annual Payout

- The chart on the right illustrates the number of sick leave days:
 - Allotted each year as shown by the blue bar
 - Accumulated as noted by the green bar
- The chart on the left identifies compares several different payouts:
 - The green bar illustrates if each district paid out 7 sick days at year-end:
 - Wilmot pays out at 2 x the sub rate $\$300 \times 7 = \2100
 - Waterford pays out at $\$100/\text{day} \times 7 = \700
 - Union Grove: $\$41.25 \times 7 = 289$
 - Lake Geneva: $\$50 \times 7 = \350
 - Central Westosha: $\$36.75 \times 7 = \257

7 days was used as the first illustration as a comparison 7 days is the amount allotted to Lake Geneva Teachers. Thus, if each district paid out the same 7 days, it illustrates how the amounts compare

- The blue bar illustrates the maximum sick day amount each district would payout if the teacher did not use any sick days that year:
 - Wilmot: $\$300 \times 10 \text{ days} = \$3,000$
 - Waterford: $\$100 \times 12 \text{ days} = \$1,200$
 - Union Grove: $\$41.25 \times 10 \text{ days} = 413$
 - Lake Geneva: $\$50 \times 7 \text{ days} = \350
 - Central Westosha: $\$36.75 \times 10 \text{ days} = \368
- The peach bar illustrates if each district paid the maximum sick days and personal days, if personal day payout was allowed by the District:
 - Wilmot could add on 4 days (32 hours) at $\$300/\text{day}$ adding another $\$1200$ to the payout (total $\$4,200$)
 - Central Westosha: adds on a maximum 3 days at $\$36.75/\text{day}$ adding another $\$110.25$ to the payout (Total $\$478$)

- The other 3 districts do not allow personal day payout, so the peach bar is the same as the blue sick leave bar

Page 17: Active and Post-Employment Sick & Personal Leave Payouts

- Note that while the other districts do not provide a great payout during active years of service, the districts provide a sick leave payout at retirement. Thus, it is fair to look at the comparison of total sick leave compensation during active years of service and at severance/retirement.
- The blue bar compares if the annual sick leave & personal day maximum benefit were paid out for 15 years of service
- The green bar adds the additional sick leave payout at severance
 - Wilmot – no added benefit
 - Waterford: \$100/day x 110 days = \$11,000
 - Union Grove: \$165/day x 60 days = \$9,900 (note that 120 max days allowed, so that means the days above 60 would be a maximum 60 days)
 - Lake Geneva – no added benefit
 - Central Westosha: \$252/day x 50 = \$12,600

Page 18: Teachers Post-Employment Benefits

- Medical coverage
 - Comparing medical benefits:
 - Westosha – n/a
 - Lake Geneva - \$776.64 x 60 months= \$46,598
 - Union Grove: \$1,000/year x 15 years = \$15,000
 - Waterford: \$350/year x 15 years = \$5,250
 - Wilmot – n/a
- Cash/TSA
 - Comparing Cash/TSA benefits:
 - Westosha – \$2,000 x 10 = \$20,000
 - Lake Geneva – using a final pay of \$80k means 5-year payout = \$80k
 - Union Grove: n/a
 - Waterford: 15 years employer match = \$15,000
 - Wilmot – n/a
- Total of all benefits including active/severance sick leave benefits:

| District | Medical | Cash-TSA | Sick Leave | Total All Benefits |
|------------------|----------|----------|------------|--------------------|
| Wilmot | | | \$63,000 | \$63,000 |
| Waterford | \$5,250 | \$15,000 | \$29,000 | \$49,250 |
| Union Grove | \$15,000 | | \$7,178 | \$22,178 |
| Lake Geneva | \$46,598 | \$80,000 | \$5,250 | \$131,848 |
| Central Westosha | | \$20,000 | \$19,766 | \$39,766 |

Based upon 15 YOS, \$80k final salary, maximum sick & personal day payouts

- Comparing total post-employment benefit costs and sick leave that may be paid out during active years of service rather than at severance/retirement, clearly, Lake Geneva provides the highest cost benefit, followed by Wilmot at a little less than half the cost.
 - The majority of Lake Geneva's benefits are paid out at retirement, which means only those that stay to retirement will receive the greatest benefit.
 - All of Wilmot's benefits are paid out during active years of service (and the above comparison is based upon 15 years of service). So, the Wilmot employee need only have 20 years of service (first 5 years building sick leave bank) to obtain the amount noted.
 - Benefits paid at retirement encourage longevity and provide a benefit to carry the retiree to Medicare eligibility.
 - Wilmot may consider a restructure of the benefit to encourage longevity.

Page 19: Teachers' Tuition Reimbursement and Compensation for master's degree

- Only Union Grove and Waterford provide tuition reimbursement benefits for Teachers pursuing a master's degree.
- Once achieving master's degree, the majority of districts provide an increase to employee's compensation. For Waterford, while no specific policy was provided, the District did indicate that a newly hired individual with a mater's degree versus one without would have a starting salary that is roughly \$4.5k higher.

Pages 21 - 23: Teacher's Salary and Years of service comparison

- Teacher salaries and years of service were plotted as box and whisker charts to get a better idea of the range and distribution of each for comparison purposes.
- 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).

Pages 26 -27: Support Staff Sick Leave Benefit

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
- It is unclear why support staff would earn more sick leave per year than teachers.
- Note that this classification can accumulate 400 hours which equates to 50 8-hour days, which is comparable to Teachers. In both groups, this is less than the 60-day elimination period for long-term disability benefits.
- Three of the districts provide an annual sick-leave payout for accumulations above the maximum.

- The district may want to review support staff use of sick days and determine if a small annual payout of hours above the 400 would reduce the number of days used per year and the impact that it may have on the overall school operations.
- Three of the districts provide a payout of sick leave benefits in retirement.

Page 28: Support Staff Personal and Vacation Days

- While each districts' schedules are different, the schedules are all similar.

Page 29: Support Staff Retirement Health and Cash-Related compensation

- Lake Geneva provides a large portion of the premium coverage for those on the health plan with continued health coverage for up to 3 years.
- Union Grove and Waterford provide a health reimbursement account (HRA) benefit.
- Waterford's retirement HRA is less than Union Grove's, but Waterford also provides a 403(b) match that overtime; the combined HRA and 403(b) benefit would be greater.
- Districts have experienced difficulty in recruiting and retaining support staff and have more recently added a post-employment benefit to attract and encourage longevity.

Page 30: Support Staff Comparison of Average Age, Years of Service and Hourly Rate

- Note that Wilmot's Administrative Assistant category does not include secretaries.

Pages 31 – 32: Comparison of Salaries and Years of Service

- Similar to Teachers, compensation (salaries or hourly rates) and years of service were plotted as box and whisker charts to compare the averages, range and distributions of each.