

**Changes to the Budget and Associated documents presented at 5/27/22 meeting
(Incorporated into the 6/17/2022 Version) & other changes as needed:**

Appendix A Changes:

Added line: Certified Teacher-Special Education: 3 74,314 2.5 185,785
Totals automatically revised

Changed "General Instruction" to "Regular Instruction" to match description in budget

31					
32	Recommended Number of Certified Teachers, with FTE, at Average Salary Range & Totals				
33	Staff Description:	# Staff	Average Salary	FTE	Total
34	Certified Teacher- Regular Instruction	7	74,314	7.0	520,198
35	Certified Teacher-Special Education	3	74,314	2.5	185,785
36	Pre-Kindergarten	2	74,314	2.0	148,628
37	Art	1	74,314	0.4	29,726
38	Music	1	74,314	0.6	44,588
39	PE/Health	1	74,314	1.0	74,314
40	Library/Media	1	74,314	0.4	29,726
41	Technology	1	74,314	0.3	22,294
42	TOTALS	17		14.2	1,055,259
43	<i>Minus Pre-K: represented in Pre-K Dept.</i>	<i>-2</i>	<i>-74,314</i>	<i>-2.0</i>	<i>-\$148,628</i>
44	REVISED TOTALS	15		12.2	\$906,631
45					

Added line in red indicating that the counselor position is figured into the Certified Teacher category, as current budgets include this position under Regular Instruction:

7									
8									
9	Data used to calculate median & average:	All Reg. Ed. Certified Teacher Salaries Calculated at 1.0 FTE							
10		Actual FTE	Actual Salary	Scotland (13 ppl total)	Hampton (10 ppl total)		Actual FTE	Actual Salary	
11		0.6	\$29,994	Music 49,990	\$49,879	Grade level	1.0	\$49,879	
12		1.0	\$55,963	Grade Level 55,963	\$59,038	Grade level	1.0	\$59,038	
13		1.0	\$58,122	Pre-K 58,122	\$67,580	PE/Health	1.0	\$67,580	
14		1.0	\$58,122	Grade Level 58,122	\$71,263	Grade level	1.0	\$71,263	
15		1.0	\$64,524	Grade Level 64,524	\$86,248	music	0.4	\$34,499	
16		0.4	\$29,647	Art 74,117	\$86,248	Pre-K	1.0	\$86,248	
17		1.0	\$75,850	Grade Level 75,850	\$86,248	*Counselor	0.8	\$64,431	
18		1.0	\$83,911	Grade Level 83,911	\$86,248	Grade level	1.0	\$86,248	
19		1.0	\$83,911	Grade Level 83,911	\$89,989	Libr/Media	1.0	\$89,989	
20		1.0	\$83,911	Grade Level 83,911	\$89,989	Art	0.4	\$35,996	
21		0.8	\$67,129	PE/Health 83,911		TOTALS:	8.6	\$645,171	
22		1.0	\$50,167	*Counselor 50,167					
23		0.4	\$33,565	Library/Techn. 83,911					
24		TOTALS:	11.2	\$774,816	TOTAL 856,243	\$772,730	Average Combined		
25				Median: 74,984	\$86,248	\$80,616			
26				Average: 71,354	\$77,273	\$74,314			Use \$74,314 as annual wage
27				Full FTE used for calculation purposes only. See "Actual Salary" for actual annual pay					
28				*Counselor position in current budget falls under Certified Teacher category					
29									

Changed the number of paraprofessionals in Hampton from 9 to 7 (red font in top of chart):

48						
49		All Paraprofessional annual pay rates calculated at 1.0 FTE				
50	Data used to calculate median & average:	Scotland (11 ppl total)		Hampton (7 ppl total)		
51	Pay Rate:	Annual Hours:	Annual Wages:	Annual Wages:	Annual Hours:	Pay Rate:
52	17.4	1242	21,611	20,654	1242	16.63
53	17.81	1242	22,120	20,977	1242	16.89
54	18.24	1242	22,654	20,977	1242	16.89
55	18.24	1242	22,654	26,219	1242	21.11
56	18.41	1242	22,865	26,877	1242	21.64
57	18.71	1242	23,238	26,877	1242	21.64
58	18.71	1242	23,238	26,877	1242	21.64
59	18.71	1242	23,238			
60	18.71	1242	23,238			
61	18.71	1242	23,238			
62	18.71	1242	23,238			
63		TOTAL	251,332	\$169,458	Average Combined	
64		Median:	23,238	\$26,219	\$24,729	
65		Average:	22,848	\$24,208	\$23,528	
66					Use \$23,528 as annual wage	
67		**Estimated combined budget proposes 14 total paraprofessionals				

Changes to 2021-2022 FY Staffing Levels – Current and Estimated:

Added line “Certified Teacher-Special Education” and FTE numbers. The bottom line numbers did not change, but the Regular Instruction and Special Education numbers were adjusted to correctly allocate FTE

1	2021-2022 FY Staffing Levels- Current and Estimated				
2					
3		All Staff - Total FTE per position			
4	Position	Estimated Cooperative School	Scotland & Hampton Combined	Scotland	Hampton
5	Certified Teacher- Regular Instruction	11.7	18	10.2	7.8
6	Certified Teacher-Special Education	2.5	3	2	1
7	Instructional Aides	14	18	11	7
8	Special Ed. Director	0.6	0.6	0.4	0.2
9	Guidance Counselor	1	1.8	1	0.8
10	Nurse	1	2	1	1
11	Speech Pathology	0.5	0.5	0	0.5
12	Physical Therapy	#	0	0	0
13	Occupational Therapy	#	0	0	0
14	Superintendent	0.5	0.8	0.4	0.4
15	Exec Asst/Admin Asst/School Office	2	3	2	1
16	Principal	1	2	1	1
17	Business/Financial Coordinator	1	1.24	0.5	0.74
18	Building & Grounds	2.4	3.4	2.4	1
19	TOTAL STAFF FTE:	38.2	54.34	31.9	22.44

Changes to “Services & Programs Potentially Made Available Utilizing Combined School Cost Savings”:

Changed most **Red** font to black to indicate accepted changes. The word “**FREE**” was added referencing the annual cost of the DUOLINGO Foreign Language Courses

New Chart- “Birth Rates from 01/01/2015-12/31/2021”:

Waiting on confirmation of numbers and addition of Mennonite birth numbers

1				
2	Birth Rates from 01/01/2015-12/31/2021			
3		Scotland	Hampton**	Mennonite
4	2015	10	14	
5	2016	7	11	
6	2017	12	12	
7	2018	4	15	
8	2019	17	13	
9	2020	7	13	
10	2021	6	10	
11	TOTALS:	63	88	
12				
13	**Hampton has a considerable Mennonite population which does not participate in public school, whose births have been shown separately			
14				
15	**Hampton numbers as of 5/24/2022			

Changes to “Elementary Budgets by School & Year”:

Added actuals for Hampton for 2020-21 and changed the 2021-22 “budgeted numbers” to **blue** to lessen confusion with font that is **red**, which indicates changes to document.

1	Elementary Budgets by School & Year						
2	Data Collected from School Websites or Personnel						
3							
4		2014-15 actuals	2017-18 actuals	2018-19 actuals	2019-20 actuals	2020-21 actuals	2021-22 budget
5	Scotland Elementary	\$2,342,107.00	\$2,267,969.00	\$2,317,232.00	\$2,216,316.00	\$2,269,807.00	\$2,364,997.00
6	Hampton Elementary	\$2,187,089.00	\$2,157,868.00	\$2,100,929.00	\$2,104,318.00	\$2,021,300.00	\$2,118,230.00
7	Combined budgets total:	\$4,529,196.00	\$4,425,837.00	\$4,418,161.00	\$4,320,634.00	\$4,291,107.00	\$4,483,227.00
8							
9		** budgeted / projected numbers appear in blue					
10							

Changes to Draft Budget:

Set repeating rows, so they will appear at the top of each page:

3		ESTIMATED COMBINED SCHOOL BUDGET	ITEMS SPECIFIC TO TOWN	
4			SCOTLAND	HAMPTON

Changes made to Building and Grounds to reflect increase on salary and FICA line as discussed.

Below is the 5/27/22 version of this Department:

268						
269	BUILDING AND GROUNDS					
270	OTHER SALARIES	2.4	77,241	77,241	37,398	
271	STAFFING COST TOTAL:		77,241	77,241	37,398	\$37,398
272	HOUSEKEEPING SERVICES				53,689	
273	BLDG/GROUNDS MAINTENANCE				49,530	
274	REPAIRS & MAINTENANCE		21,801	21,801	0	
275	EQUIPMENT MAINTENANCE				2,000	
276	SERVICES COST TOTAL:		21,801	21,801	105,219	\$105,219
277	FICA TAXES		5,909	5,909	2,861	
278	TRAVEL REIMBURSEMENT		125	125	0	
279	EMPLOYEE RELATED EXPENSE TOTAL:		6,034	6,034	2,861	\$2,861
280	ELECTRICITY		28,000	28,000	19,383	
281	HEATING OIL/PROPANE		32,985	32,985	22,061	
282	UTILITIES COST TOTAL:		60,985	60,985	41,444	\$41,444
283	MAINT/REPAIR SUPPLIES		8,199	8,199	12,000	
284	GENERAL SUPPLIES (EXPENDABLE EQUIPMENT)		7,783	7,783	1,500	
285	SUPPLIES (OTHER) EXPENSES TOTAL:		15,982	15,982	13,500	\$13,500
286	DEPARTMENT TOTAL:		182,043	182,043	200,422	\$200,422
287						

Below is the REVISED version of this Department with increases:

268						
269	BUILDING AND GROUNDS					
270	OTHER SALARIES	2.4	83,697	77,241	37,398	
271	STAFFING COST TOTAL:		83,697	77,241	37,398	\$30,942
272	HOUSEKEEPING SERVICES				53,689	
273	BLDG/GROUNDS MAINTENANCE				49,530	
274	REPAIRS & MAINTENANCE		21,801	21,801	0	
275	EQUIPMENT MAINTENANCE				2,000	
276	SERVICES COST TOTAL:		21,801	21,801	105,219	\$105,219
277	FICA TAXES		6,403	5,909	2,861	
278	TRAVEL REIMBURSEMENT		125	125	0	
279	EMPLOYEE RELATED EXPENSE TOTAL:		6,528	6,034	2,861	\$2,367
280	ELECTRICITY		28,000	28,000	19,383	
281	HEATING OIL/PROPANE		32,985	32,985	22,061	
282	UTILITIES COST TOTAL:		60,985	60,985	41,444	\$41,444
283	MAINT/REPAIR SUPPLIES		8,199	8,199	12,000	
284	GENERAL SUPPLIES (EXPENDABLE EQUIPMENT)		7,783	7,783	1,500	
285	SUPPLIES (OTHER) EXPENSES TOTAL:		15,982	15,982	13,500	\$13,500
286	DEPARTMENT TOTAL:		188,993	182,043	200,422	\$193,472
287						

Changes were made in Red font, giving current per pupil cost for each town AND per pupil cost for the cooperative school:

This is the 5/27/22 version without approved changes (those items in red are from the previous revision changes):

294						
295	FOOD SERVICES					
296	OTHER PROFESSIONAL SERVICES		30,000	22,000	23,000	
297	FOOD SERVICE COST TOTAL:		30,000	22,000	23,000	\$15,000
298	DEPARTMENT TOTAL:		30,000	22,000	23,000	\$15,000
302	SCHOOL ESTIMATED TOTALS:		2,908,266	2,537,961	2,115,844	\$1,745,540 ESTIMATED SAVINGS
303	Add Combined Individual Town Expenses (Chart A):		338,942			
304	FINAL SCHOOL ESTIMATED TOTALS:		3,247,208	2,537,961	2,115,844	\$1,406,598 FINAL ESTIMATED SAVINGS
305						
306						
307	Individual school estimated totals divided by estimated # students per school			24,640	29,387	**Review changes with Members
308	**It is important to note that the individual town budget numbers vary from the approved budgets for each town.					
309	This is due to the use of some actual figures, not reduced by grants, and staffing/salaries as adjusted after budget approval.					
310						

This is the REVISED version with approved changes shown in red:

294						
295	FOOD SERVICES					
296	OTHER PROFESSIONAL SERVICES		30,000	22,000	23,000	
297	FOOD SERVICE COST TOTAL:		30,000	22,000	23,000	\$15,000
298	DEPARTMENT TOTAL:		30,000	22,000	23,000	\$15,000
302	SCHOOL ESTIMATED TOTALS:		2,915,216	2,537,961	2,115,844	\$1,738,590 ESTIMATED SAVINGS
303	Add Combined Individual Town Expenses (Chart A):		338,942			
304	FINAL SCHOOL ESTIMATED TOTALS:		3,254,158	2,537,961	2,115,844	\$1,399,648 FINAL ESTIMATED SAVINGS
305						
306	Divide by TOTAL # students Combined or Per Town, including outplaced & tuitioned students		188	110	78	
307	Each school- current estimated per pupil costs		17,309	23,072	27,126	
308	**It is important to note that the individual town budget numbers vary from the approved budgets for each town.					
309	This is due to the use of some actual figures, not reduced by grants, and staffing/salaries as adjusted after budget approval.					
310						

Replaced CHART A with reformatted version. No changes to the data. All changes in red

Added the words “**Cooperative School Estimated” on the bottom line

Added “*See notes below” at the end of line 328

Added the language in line 331

311	CHART A			
312	Expenses moved from General Education Budget to individual Town/BOE Budgets:			
313		Scotland	Hampton	
314	REGULAR INSTRUCTION:			
315	TUITION/PUBLIC IN STATE	50,470	19,196	
316	SPECIAL EDUCATION:			
317	TUITION/PUBLIC IN STATE	16,530	0	
318	TUITION/PRIVATE		76,500	
319	TRANSPORTATION SPECIAL ED		10,000	
320	ADULT EDUCATION			
321	ADULT EDUCATION	2,000	2,135	
322	SUPERINTENDENT			
323	ENUMERATOR	816	550	
324	PUPIL TRANSPORTATION			
325	PUPIL TRANSPORTATION	94,420	110,700	**see note
326	FUEL - OTHER	4,000	13,950	
327	Total expense from General Education Budget to Individual Town BOE Budget (Individual Town Expenses):	168,236	233,031	401,267 Total Combined Town BOE Expenses
328	Subtract RD 11 Transportation & Fuel Costs:	0	62,325	*See notes below
329	Total expenses related to Elementary School budgets only:	168,236	170,706	338,942 Combined Individual Town Expenses (carry to school estimated totals above)
330	**note: \$55,350 is the transportation expense & \$6,975 is the fuel for Hampton Elementary only (Total \$62,325). The entire Pupil Transportation & Fuel-Other expense (Total \$124,650) must be transferred to the HES overall BOE Budget because RD11 Transportation & Fuel is paid through the HES budget as well, as a combined figure. The RD11 costs must be subtracted from Hampton's total expense of \$233,031, so that the individual town expenses reflect only those costs related to the Elementary Schools, for comparison purposes.			
331	*The RD11 Transportation and Fuel expenses for Scotland are carried in the Town of Scotland's Budget, not in the SES Education Budget, and therefore not represented here.			
332	**Cooperative School Estimated Total Figure does not include highlighted line items in spreadsheet, which are transferred to the chart above			

Changes To Chart B were made after comparison and discussion.

This is the original Chart B:

334	CHART B		
335	CALCULATION SHOWING COSTS/SAVINGS TO TOWNS, BASED ON CURRENT FY ASSESSMENT:		
336		Town Student Count:	
337	COST TO TOWNS BASED ON ASSESSMENT:	103	72
338		SCOTLAND	HAMPTON
339	TOTAL ESTIMATED COMBINED SCHOOL BUDGET:	2,908,266	2,908,266
340	DIVIDE BY COMBINED # STUDENTS IN BUILDING:	175	175
341	BASE COST:	16,619	16,619
342	MULTIPLIED BY CURRENT TOWN STUDENT COUNT:	103	72
343	COMBINED ESTIMATED SCHOOL BUDGET COST TO TOWN:	1,711,722	1,196,544
344	INCREASE BY INDIVIDUAL TOWN EXPENSES:	168,236	170,706
345	TOTAL ESTIMATED COMBINED SCHOOL BUDGET + ADD'L EXPENSES:	1,879,958	1,367,250
346	ESTIMATED PER PUPIL COST PER TOWN:	18,252	18,990
347	CURRENT ESTIMATED PER PUPIL COST:	24,640	29,387
348	ESTIMATED PER PUPIL SAVINGS:	6,388	10,397
349	MULTIPLIED BY CURRENT TOWN STUDENT COUNT:	103	72
350	TOTAL ESTIMATED SAVINGS TO EACH TOWN:	658,003	748,594
351			

This is the revised Chart B, with changes indicated in Red:

335				
336	CHART B			
337	CALCULATION SHOWING COSTS/SAVINGS TO TOWNS, BASED ON CURRENT FY ASSESSMENT:			
338		Town Total Student Count:		Student count includes outplacements
339		110	78	
340	COST TO TOWNS BASED ON ASSESSMENT:			
341		SCOTLAND	HAMPTON	
342	COOPERATIVE SCHOOL ESTIMATED SCHOOL BUDGET:	2,915,216	2,915,216	
343	DIVIDE BY COMBINED # STUDENTS IN BUILDING:	175	175	
344	BASE COST:	16,658	16,658	
345	MULTIPLIED BY CURRENT TOWN STUDENT COUNT (excluding outplacements):	103	72	**see NOTE
346	COMBINED ESTIMATED SCHOOL BUDGET COST TO TOWN:	1,715,813	1,199,403	
347	INCREASE BY INDIVIDUAL TOWN EXPENSES:	168,236	170,706	
348	TOTAL ESTIMATED COMBINED SCHOOL BUDGET + ADD'L EXPENSES:	1,884,049	1,370,109	
349	DIVIDE BY TOWN TOTAL STUDENT COUNT (including outplacements):	110	78	**see NOTE
350	ESTIMATED PER PUPIL COST PER TOWN:	17,128	17,565	
351	CURRENT ESTIMATED PER PUPIL COST:	23,072	27,126	
352	ESTIMATED PER PUPIL SAVINGS:	5,945	9,561	
353	MULTIPLIED BY CURRENT TOWN TOTAL STUDENT COUNT (including outplacements):	110	78	**see NOTE
354	ESTIMATED SAVINGS TO EACH TOWN:	653,912	745,735	
355	SUBTRACT RD11 TRANSPORTATION EXPENSES:	0	62,325	*See NOTE
356	TOTAL ESTIMATED SAVINGS TO EACH TOWN:	653,912	683,410	
357	*NOTE: Reduce estimated savings by the RD11 Transportation & Fuel expenses (\$62,325) to determine full cost vs. savings based on how Hampton budgets for these expenditures. These same expenses for Scotland are carried in the Town of Scotland's Budget, not in the SES Education Budget, and therefore represented as 0 (zero).			
358				
359	**NOTE: Student count based on October 1 enrollment numbers			