

# Changes to the Budget and Associated documents presented at 6/17/22 meeting (Incorporated into the 7/21/2022 Version) & other changes as needed:

**Appendix A Changes:**

**Page 1:**

**Removed line #25: “Median: (and associated figures)”**

These numbers have no relevance to any of the charts or spreadsheets that have been developed throughout this process.

**Revised Totals in salary calculations:**

With the change in the figure for Hampton Counselor from \$64,431 for 0.8 FTE to \$52,111 for the same FTE, and the adjustment in what the position would be at a 1.0 FTE from \$86,248 to \$65,139, the Total for the 10- 1.0 FTE positions changed. Formulas were not in place to make this automatic adjustment, and so this was corrected. The Total for Scotland’s 1.0 FTEs was not automatically calculated using formulas either, so this was corrected. This number unexpectedly changed from 856,243 to 906,410.

Further, formulas were put in place to calculate the average salaries for both Scotland and Hampton, linked to the new adjusted totals. When final calculations were complete, using formulas, this adjusted the Average Combined Salary (the number we have used as the annual wage per certified instructor).

The annual wage we have used throughout our spreadsheets and budget documents is \$74,314.

The revised wage, based on corrected calculations, is \$72,443.

The difference between the previous figure of \$74,314 and \$72,443 is a reduction of \$1,871.

With the recommended number of certified teachers for the Cooperative School at 14.2, multiplied by the difference in annual wages of \$1,871, this equals a reduction in cooperative school salary expenses for certified teachers of \$26,568, (not including Counselor salary)

Original Chart:

Data used to calculate median & average:

All Reg. Ed. Certified Teacher Salaries Calculated at 1.0 FTE							
Actual FTE	Actual Salary	Scotland (13 ppl total)		Hampton (10 ppl total)		Actual FTE	Actual Salary
0.6	\$29,994	Music	49,990	\$49,879	Grade level	1.0	\$49,879
1.0	\$55,963	Grade Level	55,963	\$59,038	Grade level	1.0	\$59,038
1.0	\$58,122	Pre-K	58,122	\$67,580	PE/Health	1.0	\$67,580
1.0	\$58,122	Grade Level	58,122	\$71,263	Grade level	1.0	\$71,263
1.0	\$64,524	Grade Level	64,524	\$86,248	music	0.4	\$34,499
0.4	\$29,647	Art	74,117	\$86,248	Pre-K	1.0	\$86,248
1.0	\$75,850	Grade Level	75,850	\$86,248	*Counselor	0.8	\$64,431
1.0	\$83,911	Grade Level	83,911	\$86,248	Grade level	1.0	\$86,248
1.0	\$83,911	Grade Level	83,911	\$89,989	Libr/Media	1.0	\$89,989
1.0	\$83,911	Grade Level	83,911	\$89,989	Art	0.4	\$35,996
0.8	\$67,129	PE/Health	83,911		<b>TOTALS:</b>	<b>8.6</b>	<b>\$645,171</b>
1.0	\$50,167	*Counselor	50,167				
0.4	\$33,565	Library/Techn.	83,911				
<b>TOTALS:</b>	<b>11.2</b>	<b>TOTAL</b>	<b>856,243</b>	<b>\$772,730</b>	<b>Average Combined</b>		
		<b>Median:</b>	<b>74,984</b>	<b>\$86,248</b>	<b>\$80,616</b>		
		<b>Average:</b>	<b>71,354</b>	<b>\$77,273</b>	<b>\$74,314</b>		Use \$74,314 as annual wage

Full FTE used for calculation purposes only. See  
"Actual Salary" for actual annual pay  
\*Counselor position in current budget falls under Certified Teacher category



Chart “All Paraprofessional annual pay rates....”: changed the number 7 in red font to black font.

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

Changed the Salary rates for foreign language Instruction, in light of adjusted annual salary of \$72,443.

0.6 FTE adjusted from \$44,588 to \$43,466

1.0 FTE adjusted from \$74,314 to \$72,443

Added hourly rate, based on Scotland’s contracted rate of \$30/hr, (see “Scotland Article XV- Stipends- hourly rate 2022-25”)

Added Drama Club, Chorus, Garden Club as activities listed in SES Teacher’s Contract (see “Scotland-Appendix C Stipend Schedule 2022-25”) with rates of pay as described.

1 Services & Programs Potentially Made Available Utilizing Combined School Cost Savings											
2											
3 Classroom Instruction:	# Staff	Salary (v)	Employee Benefits & Expenses	Stipend	Hourly Wage	Days per week	# Hours	Add'l Expenses	Potential Available Grant \$	Annual Cost	
4 Foreign Language Instruction	0.6	\$43,466	Y			3		Y			
5 Foreign Language Instruction	1	\$72,443	Y			5		Y			
6 STEM Science Program (CT Science Center)	existing							add-on		2,500	
7											
8 Afterschool or Extracurricular Programming:											
9 Team Sports					\$30						
10 Recreational Sports					\$30						
11 Club Activities					\$30						
12 Drama Club				\$769							
13 Chorus				\$1,389							
14 Garden Club				\$556							
15 Online Programming:											
16 DUOLINGO-Foreign Language Courses										FREE	
17											
18 Transportation:											
19											
20											
21 Color Red Indicates most recent changes to document											

**New Chart- “Birth Rates from 01/01/2016-12/31/2021”:**

Original Chart:

Birth Rates from 01/01/2015-12/31/2021				
	Scotland	Hampton**	Mennonite	Revised Hampton** (excl. Mennonite births)
2016	7	11	2	9
2017	12	12	1	11
2018	4	15	3	12
2019	17	13	0	13
2020	7	13	3	10
2021	6	10	1	9
TOTALS:	53	74	10	64

\*\*Hampton has a considerable Mennonite population which does not participate in public school, whose births have been shown separately

\*\*Hampton numbers as of 5/24/2022

\*\*Hampton numbers revised 6/17/2022

Removed the 2015 numbers since last copy

Revised Chart:

Changed the year in the title from 2015 to 2016

Changed number for Mennonites in 2020 from 3 to 4, which revised totals as shown.

2	Birth Rates from 01/01/2016-12/31/2021				
3		Scotland	Hampton**	Mennonite	Revised Hampton** (excl. Mennonite births)
4	2016	7	11	2	9
5	2017	12	12	1	11
6	2018	4	15	3	12
7	2019	17	13	0	13
8	2020	7	13	4	9
9	2021	6	10	1	9
10	TOTALS:	53	74	11	63
11					
12	**Hampton has a considerable Mennonite population which does not participate in public school, whose births have been shown separately				
13					
14	**Hampton numbers original: 5/24/2022				
15	**Hampton numbers revised: 6/17/2022				
16	**Mennonite numbers revised: 7/21/2022				

**Changes to “Elementary Budgets by School & Year”:**

Changed Hampton Elementary 2021-2022 projected budget to read \$2,018,230. (Changed from incorrect figure of \$2,118,230). This changed the Combined budget total for 2021-2022 to \$4,383,227.

Elementary Budgets by School & Year						
Data Collected from School Websites or Personnel						
	2014-15 actuals	2017-18 actuals	2018-19 actuals	2019-20 actuals	2020-21 actuals	2021-22 budget
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
Hampton Elementary	\$2,187,089.00	\$2,157,868.00	\$2,100,929.00	\$2,104,318.00	\$2,021,300.00	\$2,018,230.00
Combined budgets total:	\$4,529,196.00	\$4,425,837.00	\$4,418,161.00	\$4,320,634.00	\$4,291,107.00	\$4,383,227.00
** budgeted / projected numbers appear in blue						
figures in red have been revised						

**Changes to Draft Budget:**

**Regular Instruction: Page 1**

Line 7: Certified Teachers- cooperative school column- change \$720,846 to \$702,697.  
 This change accounts for the change in annual wage per 1.0 FTE from 74,314 to 72,443.  
 $72,443 \times 9.7 = 702,697$

Line 12: Staffing Cost Total for cooperative school column changes from 901,025 to 882,876

Line 15: FICA for cooperative school column: this number was calculated in this way:

- Certified staff @  $702,697 \times 1.4\% = 9,838$
- Instructional Aides @  $164,696 \times 7.65\% = 12,599$
- Substitutes @  $15,483 \times 7.65\% = 1,184$

Change FICA total from 12,054 to 23,621. The earlier calculation must have taken the FICA for I/As and Subs at only the 1.4% Medicare only rate, and not the full 7.65% rate.

Line 22: Employee related expense total: this number increased from 88,055 to 99,622.

Line 35: Department total: changed from 1,061,075 to 1,054,493

**Pre-Kindergarten: Page 2**

Line 41: Certified Teachers, cooperative school column: Change salary from 148,628 to 144,886.

Line 45: Staffing cost total: change from 208,183 to 204,441.

Line 49: FICA: change from 6,637 to 6,584, calculated in this way:

Certified staff @ 144,886 x 1.4% = 2,028  
Instructional Aides @ 47,056 x 7.65% = 3,600  
Other Salaries @ 4,715 x 7.65% = 361  
Substitutes @ 7,784 x 7.65% = 595

Line 52: Employee related total: Change from 7,737 to 7,684

Line 59: Dept total: change from 241,280 to 237,485

**Special Education: Page 2**

Line 62: Certified Teachers, cooperative school column: change salary from 185,785 to 181,108

Line 66: Staffing cost total: change from 386,523 to 381,846

Line 69: FICA: Change from 17,473 to 13,948, calculated this way:

Certified staff @ 181,108 x 1.4% = 2,536  
Instructional Aides @ 117,640 x 7.65% = 8,999  
Substitutes @ 20,000 x 7.65% = 1,530  
Administration @ 63,098 x 1.4% = 883

Line 72: Employee related expenses total: Change from 18,973 to 15,448

Line 87: Dept total: Change 428,871 to 420,669

**Summer School: Page 3**

Line 101: FICA: Revise from 202 to 95, Calculated in this way:

Certified teachers 3,100 x 1.4%= \$43  
Instructional Aides 674 x 7.65%= \$52

Line 102: Employee related expense total: Revise figure from 202 to 95

Line 107: Department Total: Change from 10,372 to 10,265

**School Counselor: Page 4**

**Hampton:**

Line 110: Certified Staff: Change Hampton figure from 64,431 to 52,111

Line 112: Adjusted FICA from 373 to 730, Calculated by multiplying 52,111 x 1.4% (Medicare only)

Line 118: Department Total adjusted from 65,204 to 53,241

**Cooperative School:**

Line 112: Adjusted FICA from 373 to 834, Calculated by multiplying 59,583 by 1.4%

**Discuss revising salary** for School Counselor position to the annual wage of 72,443, based on the Certified Staff rate. If this change is made, the FICA would adjust to \$1,014 (72,443 x 1.4%)

**Health Office: Page 4**

Line 127 FICA: Revise from 4060 to 4075, Calculated by multiplying 53,267 x 7.65%= 4075

Line 134: Dept Total: Revise total from ,63252 to 63,267

**Speech Pathology: Page 5**

??

**School Office: Page 7**

Line 234: FICA: Revise from 5,225 to 5,435, calculated this way:

Other salaries: 50,000 x 7.65% = 3,825

Administration: 115,000 x 1.4%= 1,610

Line 237: Employee related expense total: Revise figure from 6,625 to 6,835

Line 250: Department total: Revise figure from 198,488 to 198,698

**Business Office: Page 8**

Line 259: FICA: Revise number from 3,184 to 4,000, calculated by multiplying staffing cost of 52,285 x 7.65%= 4,000

Line 262: Employee related expense total: Revise number from 3,684 to 4,500

Line 267: Department total: Revise number from 71,747 to 72,563

**Page 9: Line 308-309:** Made all language bolder, so it stands out more as requested.

298	<b>DEPARTMENT TOTAL:</b>		30,000	22,000	23,000	\$15,000	
302	<b>SCHOOL ESTIMATED TOTALS:</b>		2,898,032	2,537,961	2,103,881	\$1,743,811	<b>ESTIMATED SAVINGS</b>
303							
304	Add Combined Individual Town Expenses (Chart A):		338,942				
305	<b>FINAL SCHOOL ESTIMATED TOTALS:</b>		3,236,974	2,537,961	2,103,881	\$1,404,869	<b>FINAL ESTIMATED SAVINGS</b>
306	Divide by TOTAL # students Combined or Per Town, including outplaced & tuitioned students		188	110	78		
307	Each school- current estimated per pupil costs		17,218	23,072	26,973		
308	<b>&lt;&lt;It is important to note that the individual town budget numbers vary from the approved budgets for each town.</b>						
309	<b>This is due to the use of some actual figures, not reduced by grants, and staffing/salaries as adjusted after budget approval&gt;&gt;</b>						
310							

Page 10: Chart B:

Original Chart B, revision dated 6/17/2022:

335					
336	<b>CHART B</b>				
337	<b>CALCULATION SHOWING COSTS/SAVINGS TO TOWNS, BASED ON CURRENT FY ASSESSMENT:</b>				
338		<b>Town Total Student Count:</b>		<b>Student count includes outplacements</b>	
339		<b>110</b>	<b>78</b>		
340	<b>COST TO TOWNS BASED ON ASSESSMENT:</b>				
341		<b>SCOTLAND</b>	<b>HAMPTON</b>		
342	<b>COOPERATIVE SCHOOL ESTIMATED SCHOOL BUDGET:</b>	2,915,216	2,915,216		
343	<b>DIVIDE BY COMBINED # STUDENTS IN BUILDING:</b>	175	175		
344	<b>BASE COST:</b>	16,658	16,658		
345	<b>MULTIPLIED BY CURRENT TOWN STUDENT COUNT (excluding outplacements):</b>	103	72	<b>**see NOTE</b>	
346	<b>COMBINED ESTIMATED SCHOOL BUDGET COST TO TOWN:</b>	1,715,813	1,199,403		
347	<b>INCREASE BY INDIVIDUAL TOWN EXPENSES:</b>	168,236	170,706		
348	<b>TOTAL ESTIMATED COMBINED SCHOOL BUDGET + ADD'L EXPENSES:</b>	1,884,049	1,370,109		
349	<b>DIVIDE BY TOWN TOTAL STUDENT COUNT (including outplacements):</b>	110	78	<b>**see NOTE</b>	
350	<b>ESTIMATED PER PUPIL COST PER TOWN:</b>	17,128	17,565		
351	<b>CURRENT ESTIMATED PER PUPIL COST:</b>	23,072	27,126		
352	<b>ESTIMATED PER PUPIL SAVINGS:</b>	5,945	9,561		
353	<b>MULTIPLIED BY CURRENT TOWN TOTAL STUDENT COUNT (including outplacements):</b>	110	78	<b>**see NOTE</b>	
354	<b>ESTIMATED SAVINGS TO EACH TOWN:</b>	653,912	745,735		
355	<b>SUBTRACT RD11 TRANSPORTATION EXPENSES:</b>	0	62,325	<b>*See NOTE</b>	
356	<b>TOTAL ESTIMATED SAVINGS TO EACH TOWN:</b>	653,912	683,410		
357	<b>*NOTE: Reduce estimated savings by the RD11 Transportation &amp; 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).</b>				
358					
359	<b>**NOTE: Student count based on October 1 enrollment numbers</b>				

Revised Chart B incorporating all recommendations:

335					
336	<b>CHART B</b>				
337	<b>CALCULATION SHOWING COSTS/SAVINGS TO TOWNS, BASED ON CURRENT FY ASSESSMENT:</b>				
338		Town Total Student Count:			
339	<b>Student Count (including outplacements)</b>	<b>110</b>	<b>78</b>		
340	<b>COST TO TOWNS BASED ON ASSESSMENT:</b>				
341		<b>SCOTLAND</b>	<b>HAMPTON</b>		
342	<b>COOPERATIVE SCHOOL ESTIMATED SCHOOL BUDGET:</b>	2,898,032	2,898,032		
343	<b>DIVIDE BY COMBINED # STUDENTS IN BUILDING:</b>	175	175		
344	<b>BASE COST:</b>	16,560	16,560		
345	<b>MULTIPLIED BY CURRENT TOWN STUDENT COUNT (excluding outplacements):</b>	103	72		*see NOTE
346	<b>COMBINED ESTIMATED SCHOOL BUDGET COST TO TOWN:</b>	1,705,699	1,192,333		
347	<b>INCREASE BY INDIVIDUAL TOWN EXPENSES:</b>	168,236	170,706		
348	<b>TOTAL ESTIMATED COMBINED SCHOOL BUDGET + ADD'L EXPENSES:</b>	1,873,935	1,363,039		
349	<b>DIVIDE BY TOWN TOTAL STUDENT COUNT (including outplacements):</b>	110	78		*see NOTE
350	<b>ESTIMATED PER PUPIL COST PER TOWN:</b>	17,036	17,475		
351	<b>CURRENT ESTIMATED PER PUPIL COST:</b>	23,072	26,973		
352	<b>ESTIMATED PER PUPIL SAVINGS:</b>	6,037	9,498		
353	<b>MULTIPLIED BY CURRENT TOWN TOTAL STUDENT COUNT (including outplacements):</b>	110	78		*see NOTE
354	<b>COOPERATIVE SCHOOL ESTIMATED SAVINGS TO EACH TOWN:</b>	<b>664,026</b>	<b>740,842</b>		
355	*NOTE: Student count based on October 1 enrollment numbers				
356					
357					
358					
359					
360	<b>COOPERATIVE SCHOOL ESTIMATED SAVINGS TO THE TOWN OF HAMPTON:</b>		<b>740,842</b>		
361	<b>HAMPTON TOTAL SAVINGS REDUCED BY RD11 TRANSPORTATION EXPENSES:</b>		<b>62,325</b>		**See NOTE
362	<b>TOTAL ESTIMATED SAVINGS TO THE TOWN OF HAMPTON:</b>		<b>678,517</b>		
363	**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 not represented				
364					
365					

**Changes to 2021-2022 FY Staffing Levels-Current & Estimated:**

Need to determine the FTE for P/T and O/T positions so that Estimated Total Staff FTE can be determined.

Existing Chart:

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

How these positions are represented within the current budget document:

160	<b>PPT SERVICES</b>				
161	PHYSICAL THERAPY		27,438	0	27,438
162	OCCUPATIONAL THERAPY		31,471	0	0
163	<b>STAFFING COST TOTAL:</b>		<b>58,909</b>	<b>0</b>	<b>27,438</b>
164	OTHER PROF. SVCS/OCCUP. THERAPY		0	31,471	3,780
165	<b>SERVICES COST TOTAL:</b>		<b>0</b>	<b>31,471</b>	<b>3,780</b>
166	FICA TAXES		4,507	0	2,102
167	<b>EMPLOYEE RELATED EXPENSE TOTAL:</b>		<b>4,507</b>	<b>0</b>	<b>2,102</b>
168	INSTRUCTIONAL SUPPLIES		1,000	0	0
169	<b>SUPPLIES (OTHER) EXPENSES TOTAL:</b>		<b>1,000</b>	<b>0</b>	<b>0</b>
170	<b>DEPARTMENT TOTAL:</b>		<b>64,416</b>	<b>31,471</b>	<b>33,320</b>

At 6/17/22 meeting the question was asked: What does BCBA stand for in the Special Ed contractor rate schedule forwarded from Parish Hill. It stands for "Board Certified Behavior Analyst"