



Norfolk and Colebrook Public Schools

Regionalization Plan Resources Appendix

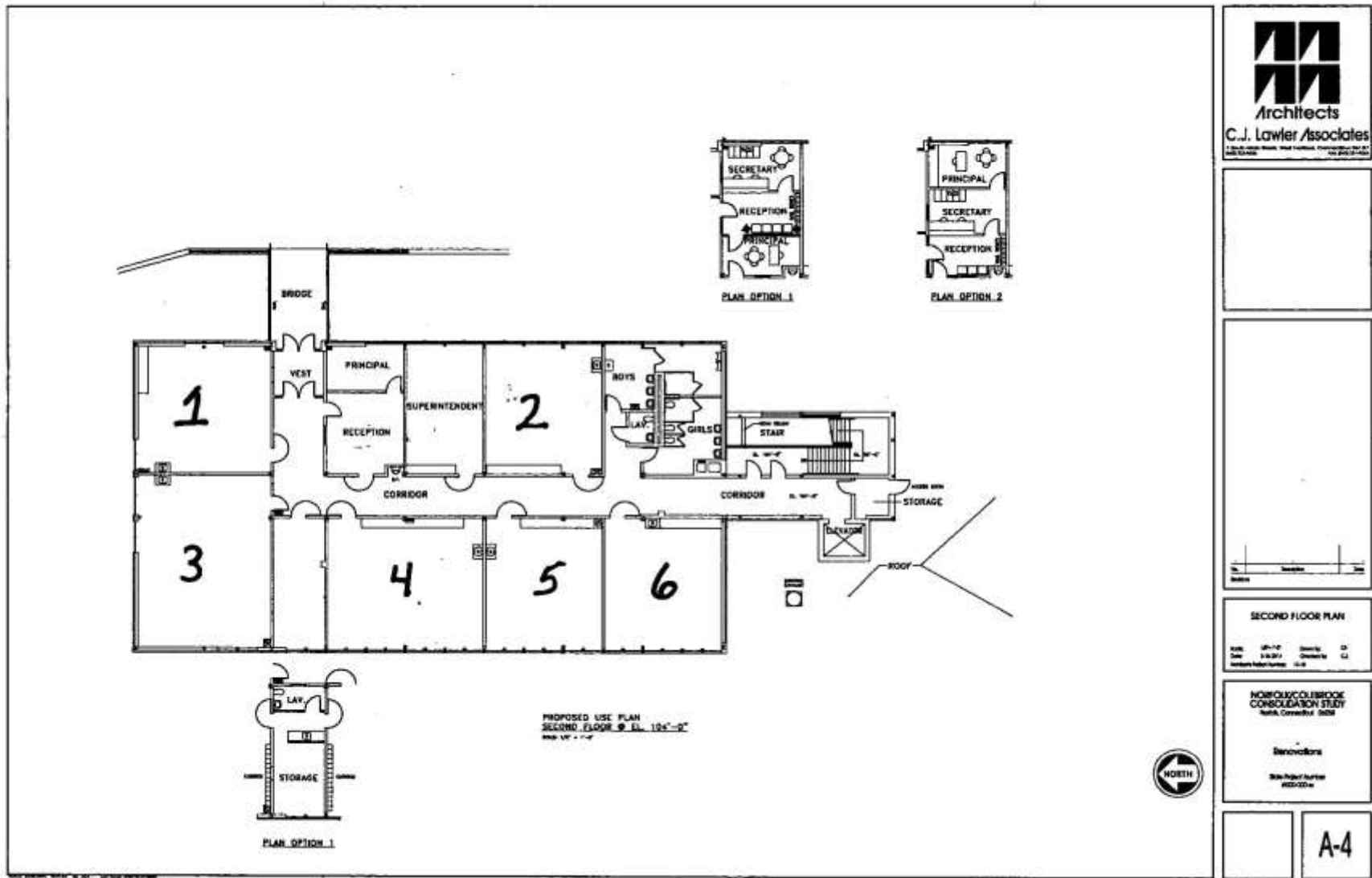
Supporting Data for the Proposal to the Connecticut State Board of Education

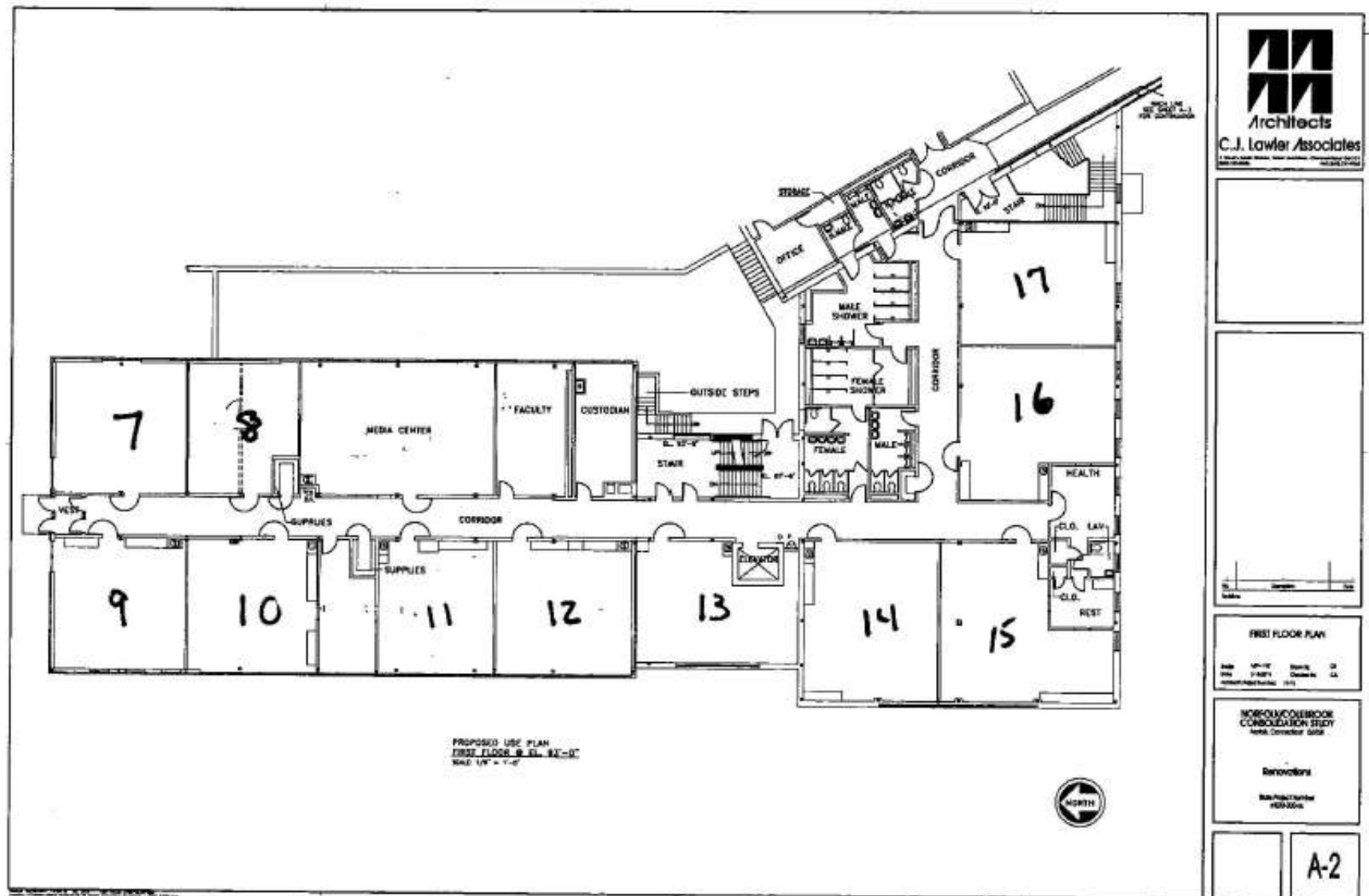
May, 2015

Norfolk and Colebrook Regionalization Plan – Resources Appendix

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Botelle Elementary School Resident Enrollment Projected By Grade to 2024											
School Year	Birth Year¹	Births	K²	1	2	3	4	5	6	PreK	PK-6 Total
2004-05	1999	24	19	17	25	28	19	8	23	11	150
2005-06	2000	16	15	23	19	24	29	19	7	22	158
2006-07	2001	18	28	14	24	21	23	29	18	17	174
2007-08	2002	16	18	25	16	24	18	23	32	8	164
2008-09	2003	9	11	16	27	17	25	19	29	10	154
2009-10	2004	17	15	8	17	27	14	21	19	16	137
2010-11	2005	14	15	13	11	17	27	13	20	18	134
2011-12	2006	14	20	12	14	9	15	25	12	11	118
2012-13	2007	15	16	17	10	15	12	14	24	8	116
2013-14	2008	9	14	15	17	9	17	12	15	13	112
2014-15	2009	13	12	12	15	17	12	20	14	13	115
Projected											
2015-16	2010	10	12	11	11	15	22	12	21	13	117
2016-17	2011	7	11	11	10	11	19	23	13	13	111
2017-18	2012	7	11	10	10	10	14	20	25	13	113
2018-19	2013	13	14	10	9	10	13	15	21	13	105
2019-20	2014	6	10	12	9	9	13	13	16	13	95
2020-21	2015	9	13	9	11	9	11	13	14	13	93
2021-22	2016	9	13	11	9	11	11	11	14	13	93
2022-23	2017	9	13	11	10	9	14	11	12	13	93
2023-24	2018	9	13	11	10	10	11	15	12	13	95
2024-25	2019	9	13	11	10	10	13	11	16	13	97

Colebrook Consolidated School Enrollment Projected By Grade to 2024											
School Year	Birth Year ¹	Births	K ²	1	2	3	4	5	6	PreK	PK-6 Total
2004-05	1999	14	16	13	10	17	23	22	20	0	121
2005-06	2000	16	12	17	15	10	19	22	20	1	116
2006-07	2001	11	14	16	16	18	10	22	25	0	121
2007-08	2002	9	14	16	18	19	19	15	21	0	122
2008-09	2003	12	16	11	17	17	20	19	16	0	116
2009-10	2004	15	15	16	11	20	17	21	19	0	119
2010-11	2005	8	14	14	17	11	20	17	19	0	112
2011-12	2006	7	8	11	16	17	11	20	16	0	99
2012-13	2007	14	16	11	12	17	15	12	21	0	104
2013-14	2008	6	12	14	12	13	15	17	15	1	99
2014-15	2009	8	14	10	14	12	12	14	15	0	91
Projected											
2015-16	2010	12	17	14	11	15	11	13	15	0	96
2016-17	2011	5	10	17	15	12	13	12	14	0	93
2017-18	2012	7	12	10	18	16	11	14	13	0	94
2018-19	2013	6	11	12	11	19	14	12	15	0	94
2019-20	2014	5	10	11	13	12	17	15	13	0	91
2020-21	2015	9	14	10	12	14	11	18	16	0	95
2021-22	2016	7	12	14	11	13	13	12	19	0	94
2022-23	2017	8	13	12	15	12	12	14	13	0	91
2023-24	2018	8	12	13	13	16	11	13	15	0	93
2024-25	2019	8	13	13	14	14	14	12	14	0	94

Norfolk/Colebrook Combined												
	Births		Grade Level Enrollment								K-6 (excl PreK)	
Year	Year	Number	PreK	K	1	2	3	4	5	6	Enrolled	Teachers
2004-05	1999	38	11	35	30	35	45	42	30	43	260	
2005-06	2000	32	23	27	40	34	34	48	41	27	251	
2006-07	2001	29	17	42	30	40	39	33	51	43	278	
2007-08	2002	25	8	32	41	34	43	37	38	53	278	
2008-09	2003	21	10	27	27	44	34	45	38	45	260	
2009-10	2004	32	16	30	24	28	47	31	42	38	240	
2010-11	2005	22	18	29	27	28	28	47	30	39	228	
2011-12	2006	21	11	28	23	30	26	26	45	28	206	
2012-13	2007	29	8	32	28	22	32	27	26	45	212	14
2013-14	2008	15	14	26	29	29	22	32	29	30	197	14
2014-15	2009	21	13	26	22	29	29	24	34	29	193	14
Projected												
2015-16	2009	22	13	24	25	22	30	31	25	36	193	14
2016-17	2010	12	13	20	23	25	23	31	33	27	182	14
2017-18	2011	14	13	21	19	23	26	25	33	35	182	14
2018-19	2012	19	13	23	20	19	24	27	27	35	175	13
2019-20	2013	11	13	18	21	20	19	26	28	29	161	11
2020-21	2014	18	13	26	17	21	21	20	27	30	162	10
2021-22	2015	16	13	24	24	17	21	22	20	29	157	10
2022-23	2016	17	13	25	22	24	17	23	23	22	156	10
2023-24	2017	17	13	24	23	22	25	18	24	25	161	11
2024-25	2018	17	13	24	22	23	23	26	18	26	162	11
Notes: 1. Yellow highlight indicates single section based on recommended class size.												
2. Orange highlight indicates single section in forecast, even though guideline for class size is exceeded.												
3. Recommended class size: K-1 = 18; 2-3 = 22; 4-6 = 24.												
Source: Peter M. Prowda, March 18, 2015												

Norfolk/Colebrook Study Committee					
Summary of Forecast Savings					
	1st Year	Last Year	1st 5 Years	2nd 5 Years	10 Years
	2016-17	2025-26	2016-21	2021-26	2016-26
1. Town Budgets "As Is"					
Norfolk "As Is"	2,637,523	3,023,851			
Colebrook "As Is"	1,943,083	2,268,887			
Combined "As Is" Budget	4,580,606	5,292,738			
2. Pro Forma Budget	4,211,254	4,547,532			
3. Pro Forma vs "As Is"					
Dollar Savings	369,352	745,207	2,606,746	3,618,857	6,225,604
Percentage Savings	8.1%	14.1%	10.9%	14.0%	12.5%
4. Budget Allocation					
Norfolk Share Pro Forma	57.4%	51.9%	57.4%	54.1%	55.7%
Colebrook Share Pro Forma	42.6%	48.1%	42.6%	45.9%	44.3%
	100.0%	100.0%	100.0%	100.0%	100.0%
Norfolk	2,417,260	2,357,979			
Colebrook	1,793,994	2,189,552			
Total Pro Forma	4,211,254	4,547,532			
Norfolk Savings vs "As Is"	220,263	665,872	1,506,810	2,760,656	4,267,466
Colebrook Savings vs "As Is"	149,089	79,335	1,099,936	858,201	1,958,137
Total Savings vs "As Is"	369,352	745,207	2,606,746	3,618,857	6,225,604
Norfolk Savings % "As Is"	8.4%	22.0%	11.0%	27.6%	14.8%
Colebrook Savings % "As Is"	7.7%	3.5%	10.8%	7.8%	9.3%
5. Enrollment (Excludes Pre-K)					
Norfolk	95	84			
Colebrook	87	78			
Total	182	162			
Norfolk % Total	52.2%	51.9%			
Colebrook % Total	47.8%	48.1%			
Total	100.0%	100.0%			
Notes:					
1. The pro forma forecast includes the cost of town-provided services, but not new programs or pre-existing debt service.					
2. The first 5 years of the pro forma budget are allocated according to each town's average share of the combined "as is" budget. Those shares are Norfolk 57.4% and Colebrook 42.6%.					
3. During the second 5 years of the pro forma budget, each town's share of the budget is adjusted annually until it equals share of total enrollment in 2024-25.					
4. Enrollment projects through 2024-25 were provided by Peter M. Prowda. The projection for 2025-26 is assumed to be the same as 2024-25.					

Norfolk/Colebrook Study Committee										
Allocation Per Share Of "As Is"										
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1. Allocation Methodology										
During years 1-5, the pro forma forecast is allocated on the basis of each town's average share of the combined "as is" forecast: 57.4% for Norfolk and 42.6% for Colebrook. During years 6-10 these shares are adjusted annually so that in year 10 they equal the enrollment-based share, which is currently projected to be 51.9% for Norfolk and 48.1% for Colebrook. This methodology gives each town a proportional share of the cost savings during the first 5 years, and then transitions to the statutory, enrollment-based allocation.										
2. Town "As Is" Forecasts										
Norfolk "As Is"	2,637,523	2,689,084	2,747,052	2,786,403	2,826,744	2,868,103	2,912,732	2,952,153	2,987,686	3,023,851
Colebrook "As Is"	1,943,083	1,986,756	2,029,360	2,070,860	2,109,386	2,146,629	2,179,024	2,208,600	2,238,653	2,268,887
Combined "As Is" Forecast	4,580,606	4,675,840	4,776,412	4,857,263	4,936,130	5,014,732	5,091,756	5,160,753	5,226,339	5,292,738
Norfolk % Combined "As Is"	57.6%	57.5%	57.5%	57.4%	57.3%	57.2%	57.2%	57.2%	57.2%	57.1%
Colebrook % Combined "As Is"	42.4%	42.5%	42.5%	42.6%	42.7%	42.8%	42.8%	42.8%	42.8%	42.9%
Combined "As Is" Forecast	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
3. Pro Forma Forecast										
	4,211,254	4,303,839	4,285,009	4,175,452	4,243,952	4,308,252	4,377,737	4,440,441	4,493,499	4,547,532
4. Pro Forma vs "As Is"										
Dollar Savings	369,352	372,001	491,403	681,812	692,178	706,480	714,019	720,312	732,840	745,207
Percentage Savings	8.1%	8.0%	10.3%	14.0%	14.0%	14.1%	14.0%	14.0%	14.0%	14.1%
5. Allocation By "As Is" Share										
Norfolk Average Share	57.4%	57.4%	57.4%	57.4%	57.4%	56.3%	55.2%	54.1%	53.0%	51.9%
Colebrook Average Share	42.6%	42.6%	42.6%	42.6%	42.6%	43.7%	44.8%	45.9%	47.0%	48.1%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Norfolk Share Pro Forma	2,417,260	2,470,403	2,459,595	2,396,709	2,436,029	2,425,546	2,416,511	2,402,279	2,381,555	2,357,979
Colebrook Share Pro Forma	1,793,994	1,833,435	1,825,414	1,778,742	1,807,924	1,882,706	1,961,226	2,038,162	2,111,945	2,189,552
Total Pro Forma	4,211,254	4,303,839	4,285,009	4,175,452	4,243,952	4,308,252	4,377,737	4,440,441	4,493,499	4,547,532
Norfolk Savings vs "As Is"	220,263	218,681	287,457	389,694	390,715	442,557	496,221	549,874	606,131	665,872
Colebrook Savings vs "As Is"	149,089	153,321	203,946	292,118	301,462	263,923	217,798	170,438	126,708	79,335
Total Savings vs "As Is"	369,352	372,001	491,403	681,812	692,178	706,480	714,019	720,312	732,840	745,207
2. Enrollment Forecast										
Norfolk	95	96	91	82	80	80	80	82	84	84
Colebrook	87	86	84	79	82	77	76	79	78	78
Total	182	182	175	161	162	157	156	161	162	162
Norfolk % Enrollment	52.2%	52.7%	52.0%	50.9%	49.4%	51.0%	51.3%	50.9%	51.9%	51.9%
Colebrook % Enrollment	47.8%	47.3%	48.0%	49.1%	50.6%	49.0%	48.7%	49.1%	48.1%	48.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost Per Student										
Norfolk "As Is"	27,763	28,011	30,187	33,981	35,334	35,851	36,409	36,002	35,568	35,998
Colebrook "As Is"	22,334	23,102	24,159	26,213	25,724	27,878	28,671	27,957	28,701	29,088
Combined "As Is"	25,168	25,691	27,294	30,169	30,470	31,941	32,639	32,054	32,261	32,671
Pro Forma	23,139	23,647	24,486	25,934	26,197	27,441	28,062	27,580	27,738	28,071

Norfolk/Colebrook Study Committee										
Cost Per Student										
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1. Town "As Is" Forecasts										
Norfolk "As Is"	2,637,523	2,689,084	2,747,052	2,786,403	2,826,744	2,868,103	2,912,732	2,952,153	2,987,686	3,023,851
Colebrook "As Is"	1,943,083	1,986,756	2,029,360	2,070,860	2,109,386	2,146,629	2,179,024	2,208,600	2,238,653	2,268,887
Combined "As Is" Forecast	4,580,606	4,675,840	4,776,412	4,857,263	4,936,130	5,014,732	5,091,756	5,160,753	5,226,339	5,292,738
2. Pro Forma Forecast	4,211,254	4,303,839	4,285,009	4,175,452	4,243,952	4,308,252	4,377,737	4,440,441	4,493,499	4,547,532
3. Enrollment Forecast										
Norfolk	95	96	91	82	80	80	80	82	84	84
Colebrook	87	86	84	79	82	77	76	79	78	78
Total	182	182	175	161	162	157	156	161	162	162
4. Cost Per Student										
Norfolk "As Is"	27,763	28,011	30,187	33,981	35,334	35,851	36,409	36,002	35,568	35,998
Colebrook "As Is"	22,334	23,102	24,159	26,213	25,724	27,878	28,671	27,957	28,701	29,088
Combined "As Is"	25,168	25,691	27,294	30,169	30,470	31,941	32,639	32,054	32,261	32,671
Pro Forma	23,139	23,647	24,486	25,934	26,197	27,441	28,062	27,580	27,738	28,071
5. Pro Forma Vs. "As Is"										
Dollar Difference	2,029	2,044	2,808	4,235	4,273	4,500	4,577	4,474	4,524	4,600
Percent Difference	8.1%	8.0%	10.3%	14.0%	14.0%	14.1%	14.0%	14.0%	14.0%	14.1%

Norfolk/Colebrook Study Committee													
Comparative Growth Rates													
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Average
Norfolk/Colebrook Pro Forma													
2013-14 Pro Forma	3,970,733 2.4%	4,051,112 2.0%	4,141,631 2.2%	4,129,164 -0.3%	4,200,164 1.7%	4,057,275 -3.4%	4,129,751 1.8%	4,196,318 1.6%	4,261,634 1.6%	4,320,190 1.4%	4,382,402 1.4%		1.0%
2014-15 Pro Forma	4,048,575	4,124,033 1.9%	4,211,254 2.1%	4,303,839 2.2%	4,285,009 -0.4%	4,175,452 -2.6%	4,243,952 1.6%	4,308,252 1.5%	4,377,737 1.6%	4,440,441 1.4%	4,493,499 1.2%	4,547,532 1.2%	1.0%
Norfolk Forecast													
2013-14 "As Is"	2,498,979 2.1%	2,543,893 1.8%	2,596,859 2.1%	2,652,163 2.1%	2,691,203 1.5%	2,731,253 1.5%	2,772,887 1.5%	2,815,739 1.5%	2,855,018 1.4%	2,892,351 1.3%	2,931,209 1.3%		1.6%
2014-15 "As Is"	2,538,243	2,587,266 1.9%	2,637,523 1.9%	2,689,084 2.0%	2,747,052 2.2%	2,786,403 1.4%	2,826,744 1.4%	2,868,103 1.5%	2,912,732 1.6%	2,952,153 1.4%	2,987,686 1.2%	3,023,851 1.2%	1.6%
Colebrook Forecast													
2013-14 "As Is"	1,801,535	1,845,758 2.5%	1,890,774 2.4%	1,932,878 2.2%	1,971,936 2.0%	2,011,668 2.0%	2,048,257 1.8%	2,085,486 1.8%	2,123,256 1.8%	2,161,730 1.8%	2,201,069 1.8%		2.0%
2014-15 "As Is"	1,859,166	1,901,720 2.3%	1,943,083 2.2%	1,986,756 2.2%	2,029,360 2.1%	2,070,860 2.0%	2,109,386 1.9%	2,146,629 1.8%	2,179,024 1.5%	2,208,600 1.4%	2,238,653 1.4%	2,268,887 1.4%	1.8%
2013 Enrollment Forecast													
Norfolk	101	100	93	92	88	83	82	80	79	81			
Colebrook	98	97	93	93	88	83	82	81	79	81			
Combined	199	197	186	185	176	166	164	161	158	162			
Enrollment Growth	-1.5%	-1.0%	-5.6%	-0.5%	-4.9%	-5.7%	-1.2%	-1.8%	-1.9%	2.5%			
Share of Total Enrollment													
Norfolk	50.8%	50.8%	50.0%	49.7%	50.0%	50.0%	50.0%	49.7%	50.0%	50.0%			
Colebrook	49.2%	49.2%	50.0%	50.3%	50.0%	50.0%	50.0%	50.3%	50.0%	50.0%			
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%			
2015 Enrollment Forecast													
Norfolk	102	102	95	96	91	82	80	80	80	82	84		
Colebrook	91	91	87	86	84	79	82	77	76	79	78		
Combined	193	193	182	182	175	161	162	157	156	161	162		
Enrollment Growth	-2.0%	0.0%	-5.7%	0.0%	-3.8%	-8.0%	0.6%	-3.1%	-0.6%	3.2%	0.6%		-1.7%
Share of Total Enrollment													
Norfolk	52.8%	52.8%	52.2%	52.7%	52.0%	50.9%	49.4%	51.0%	51.3%	50.9%	51.9%		
Colebrook	47.2%	47.2%	47.8%	47.3%	48.0%	49.1%	50.6%	49.0%	48.7%	49.1%	48.1%		
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		
Cost per Student (2014-15)													
Norfolk "As Is"	24,885	25,365	27,763	28,011	30,187	33,981	35,334	35,851	36,409	36,002	35,568		
Colebrook "As Is"	20,430	20,898	22,334	23,102	24,159	26,213	25,724	27,878	28,671	27,957	28,701		
Combined "As Is"	22,785	23,259	25,168	25,691	27,294	30,169	30,470	31,941	32,639	32,054	32,261		
Pro Forma	20,977	21,368	23,139	23,647	24,486	25,934	26,197	27,441	28,062	27,580	27,738		

Norfolk/Colebrook Study Committee								
Pro Forma Forecast								
	Pro Forma							
			Forecast					
Description	2014-15	Forecast Assumptions	2014-15	2015-16	2016-17	2017-18	2024-25	2025-26
1000 Regular Education								
Teachers	1,379,855	Norfolk teachers' contract: steps + 1% GWI annually.	1,379,389	1,418,667	1,462,573	1,510,278	1,467,658	1,485,498
Educational Assistants	218,955	Inflation rate: 2% per annum.	218,955	223,334	227,801	232,357	266,905	272,243
Substitutes	24,300	Inflation rate: 2% per annum.	24,300	24,786	25,282	25,788	29,622	30,214
Field Trips, Cultural & Environmental	11,000	Flat @ average of \$10,500.	10,500	10,500	10,500	10,500	10,500	10,500
Textbooks, Supplies & Curriculum	38,036	Flat @ average of \$39,000.	39,000	39,000	39,000	39,000	39,000	39,000
Instructional Equipment & Repairs	1,780	Flat @ average of \$2,200.	2,200	2,200	2,200	2,200	2,200	2,200
Tests, Scoring & Dues	4,692	Flat @ average of \$4,800.	4,800	4,800	4,800	4,800	4,800	4,800
Subtotal	1,678,618		1,679,144	1,723,287	1,772,156	1,824,923	1,820,685	1,844,455
1200 Special Education								
Special Education Teachers	142,351	Norfolk teachers' contract: steps + 1% GWI annually.	142,351	143,839	150,458	157,321	194,746	196,694
Aides, Substitutes & Therapists	55,157	Inflation rate: 2% per annum.	55,157	56,260	57,385	58,533	67,236	68,581
Special Education Tuition	162,399	Flat @ average of \$145,000.	145,000	145,000	145,000	145,000	145,000	145,000
Shared Services	195,526	Flat @ 85% of average: \$195,000	195,000	195,000	195,000	195,000	195,000	195,000
Special Ed - Support Services	39,500	Flat @ average of \$43,000.	43,000	43,000	43,000	43,000	43,000	43,000
Testing & Supplies	2,500	Flat @ average of \$1,000.	1,000	1,000	1,000	1,000	1,000	1,000
Subtotal	597,433		581,508	584,099	591,843	599,854	645,982	649,275
2100 Health Supportive Services								
School Nurse	38,825	Inflation rate: 2% per annum.	38,825	39,602	40,394	41,202	47,328	48,275
Other Health Support	5,215	Flat @ average of \$4,800.	4,800	4,800	4,800	4,800	4,800	4,800
Subtotal	44,040		43,625	44,402	45,194	46,002	52,128	53,075
2220 Media & Computer Services								
Media Specialist	88,386	Norfolk teachers' contract: steps + 1% GWI annually.	88,386	90,154	91,515	92,888	99,589	100,585
Computer/Technology Support	11,380	Flat @ average of \$11,900.	11,900	11,900	11,900	11,900	11,900	11,900
Library Books, Periodicals & Software	10,955	Flat @ 80% of average: \$11,200	11,200	11,200	11,200	11,200	11,200	11,200
Equipment & Repairs	10,000	Flat @ average of \$11,000	11,000	11,000	11,000	11,000	11,000	11,000
Dues & Fees - Library	850	Flat @ average of \$850	850	850	850	850	850	850
Subtotal	121,571		123,336	125,104	126,465	127,838	134,539	135,535
2310 Board of Education	35,255	Flat @ average of \$35,000.	35,000	35,000	35,000	35,000	35,000	35,000
2320 Superintendent's Office								
Superintendent	56,000	Inflation rate: 2% per annum.	56,000	57,120	58,262	59,427	68,264	69,629
Fiscal & Payroll Staff	100,583	Inflation rate: 2% per annum.	100,583	102,595	104,647	106,740	122,611	125,063
Other Superintendent	19,638	Flat @ average of \$19,000.	19,000	19,000	19,000	19,000	19,000	19,000
Subtotal	176,221		175,583	178,715	181,909	185,167	209,875	213,692

2400 Support Services - Administration								
Principal	100,000	Inflation rate: 2% per annum.	100,000	102,000	104,040	106,121	121,898	124,336
Secretary & Head Teacher	49,142	Inflation rate: 2% per annum.	49,142	50,125	51,128	52,151	59,906	61,104
Other Administrative Support	18,205	Flat @ average of \$14,000.	14,000	14,000	14,000	14,000	14,000	14,000
Subtotal	167,347		163,142	166,125	169,168	172,272	195,804	199,440
2600 Operations & Maintenance								
Custodial Staff	128,600	Inflation rate: 2% per annum.	128,600	131,171	133,794	136,470	156,760	159,895
Overtime & Summer Help	6,825	Flat @ \$9,200 per annum.	9,200	9,200	9,200	9,200	9,200	9,200
Service Contracts & Supplies	44,604	Inflation rate: 2% per annum.	44,604	45,496	46,406	47,334	54,373	55,460
Water	2,895	Flat @ Norfolk average of \$3,000 per annum.	3,000	3,000	3,000	3,000	3,000	3,000
Electricity	31,000	Inflate Norfolk 2013-14 @1% p.a.	31,000	31,310	31,623	31,939	34,243	34,585
Heating Oil	58,950	Inflate Norfolk 2013-14 @1% p.a.	58,950	59,540	60,135	60,736	65,117	65,768
Building Repairs & Improvements	13,850	Flat @ Norfolk average of \$40,000 per annum.	40,000	40,000	40,000	40,000	40,000	40,000
Equipment & Repairs	1,700	Flat @ Norfolk average of \$15,200 per annum.	15,200	15,200	15,200	15,200	15,200	15,200
Subtotal	288,424		330,554	334,917	339,358	343,879	377,893	383,108
2700 Student Transportation								
Regular Transportation	222,000	7 busses @ \$31,000 each: inflate 1% per annum.	222,000	224,220	226,462	228,727	245,226	247,678
Special Ed Transportation	78,001	Flat @ average of \$50,000 per annum.	50,000	50,000	50,000	50,000	50,000	50,000
Subtotal	300,001		272,000	274,220	276,462	278,727	295,226	297,678
2800 Employer Provided Benefits								
Medicare & Social Security	88,768	3.5% of certified + non-certified salaries.	83,359	85,388	87,755	90,275	94,588	95,974
Life & Disability Insurance	5,956	Flat @ \$5,700 per annum.	5,700	5,700	5,700	5,700	5,700	5,700
Health & Dental Insurance	464,671	17.5% of certified + non-certified salaries.	416,795	426,939	438,774	451,373	472,942	479,870
Non-Certified Retirement Plan	80,668	5.0% of non-certified salaries.	30,778	31,394	32,022	32,662	37,518	38,269
Unemployment, TRB & ERIP	15,448	Flat @ \$18,000 per annum.	18,000	18,000	18,000	18,000	18,000	18,000
Subtotal	655,511		554,632	567,421	582,251	598,010	628,748	637,813
All Other	8,625	Flat @ \$9,000 per annum.	9,000	9,000	9,000	9,000	9,000	9,000
Town Provided Services								
Insurance	46,402	Flat @ pro forma amount: \$46,500.	46,500	46,500	46,500	46,500	46,500	46,500
Other Town Provided	34,552	Inflation rate: 2% per annum.	34,552	35,243	35,948	36,667	42,119	42,961
Subtotal	80,954		81,052	81,743	82,448	83,167	88,619	89,461
Total School Budget	4,153,999		4,048,575	4,124,033	4,211,254	4,303,839	4,493,499	4,547,532

Norfolk/Colebrook Study Committee									
Norfolk Forecast									
	Budget				Forecast				
Description	2014-15		Forecast Assumptions	2014-15	2015-16	2016-17	2017-18	2024-25	2025-26
1000 Regular Education									
Teachers	742,876		Norfolk teachers' contract: steps + 1% GWI annually.	742,878	764,963	787,217	810,127	927,595	938,387
Educational Assistants	98,072		Inflation rate: 2% per annum.	98,072	100,033	102,034	104,075	119,550	121,941
Substitutes	11,300		Inflation rate: 2% per annum.	11,300	11,526	11,757	11,992	13,777	14,053
Field Trips, Cultural & Environmental	9,275		Flat @ average of \$9,000.	9,000	9,000	9,000	9,000	9,000	9,000
Textbooks, Supplies & Curriculum	20,500		Flat @ average of \$21,500.	21,500	21,500	21,500	21,500	21,500	21,500
Instructional Equipment & Repairs	1,780		Flat @ average of \$2,200.	2,200	2,200	2,200	2,200	2,200	2,200
Tests, Scoring & Dues	1,392		Flat @ average of \$1,200.	1,200	1,200	1,200	1,200	1,200	1,200
Subtotal	885,195			886,150	910,422	934,908	960,094	1,094,822	1,108,281
1200 Special Education									
Special Education Teachers	73,859		Norfolk teachers' contract: steps + 1% GWI annually.	73,859	76,645	80,254	84,001	95,157	96,109
Aides, Substitutes & Therapists	33,032		Inflation rate: 2% per annum.	33,032	33,693	34,367	35,054	40,266	41,071
Special Education Tuition	50,089		Flat @ average of \$51,000.	51,000	51,000	51,000	51,000	51,000	51,000
Shared Services	130,355		Flat @ 85% of average: \$132,000.	132,000	132,000	132,000	132,000	132,000	132,000
Special Ed - Support Services	39,500		Flat @ average of \$44,000.	44,000	44,000	44,000	44,000	44,000	44,000
Testing & Supplies	2,500		Flat @ average of \$1,500.	1,500	1,500	1,500	1,500	1,500	1,500
Subtotal	329,335			335,391	338,838	343,121	347,555	363,923	365,680
2100 Health Supportive Services									
School Nurse	38,825		Inflation rate: 2% per annum.	38,825	39,602	40,394	41,202	47,328	48,275
Other Health Support	3,500		Flat @ average of \$3,100.	3,100	3,100	3,100	3,100	3,100	3,100
Subtotal	42,325			41,925	42,702	43,494	44,302	50,428	51,375
2220 Media & Computer Services									
Media Specialist	53,032		Norfolk teachers' contract: steps + 1% GWI annually.	53,032	54,092	54,909	55,733	59,753	60,351
Computer/Technology Support	11,380		Flat @ average of 11,000.	11,000	11,000	11,000	11,000	11,000	11,000
Library Books, Periodicals & Software	3,964		Flat @ average of \$6,100.	6,100	6,100	6,100	6,100	6,100	6,100
Equipment & Repairs	10,000		Flat @ average of \$10,000.	10,000	10,000	10,000	10,000	10,000	10,000
Dues & Fees - Library	850		Flat @ average of \$830.	830	830	830	830	830	830
Subtotal	79,226			80,962	82,022	82,839	83,663	87,683	88,281
2310 Board of Education	27,805		Flat @ average of \$28,000.	28,000	28,000	28,000	28,000	28,000	28,000

2320 Superintendent's Office								
Superintendent	56,000	Inflation rate: 2% per annum.	56,000	57,120	58,262	59,427	68,264	69,629
Fiscal & Payroll Staff	89,463	Inflation rate: 2% per annum.	89,463	91,252	93,077	94,939	109,055	111,236
Other Superintendent	14,588	Flat @ average of \$14,000.	14,000	14,000	14,000	14,000	14,000	14,000
Subtotal	160,051		159,463	162,372	165,339	168,366	191,319	194,865
2400 Support Services - Administration								
Principal	100,000	Inflation rate: 2% per annum.	100,000	102,000	104,040	106,121	121,898	124,336
Secretary & Head Teacher	47,142	Inflation rate: 2% per annum.	47,142	48,085	49,047	50,028	57,468	58,617
Other Administrative Support	11,905	Flat @ average of \$11,000.	11,000	11,000	11,000	11,000	11,000	11,000
Subtotal	159,047		158,142	161,085	164,087	167,149	190,366	193,953
2600 Operations & Maintenance								
Custodial Staff	103,591	Inflation rate: 2% per annum.	103,591	105,663	107,776	109,932	126,277	128,803
Overtime & Summer Help	6,075	Flat @ average of \$8,100.	8,100	8,100	8,100	8,100	8,100	8,100
Service Contracts & Supplies	44,604	Inflation rate: 2% per annum.	44,604	45,496	46,406	47,334	54,373	55,460
Water	2,895	Flat @ average of \$2,850.	2,850	2,850	2,850	2,850	2,850	2,850
Electricity	31,000	Inflation rate: 1% per annum.	31,000	31,310	31,623	31,939	34,243	34,585
Heating Oil	58,950	Inflation rate: 1% per annum.	58,950	59,540	60,135	60,736	65,117	65,768
Building Repairs & Improvements	13,850	Flat @ average of \$38,000.	38,000	38,000	38,000	38,000	38,000	38,000
Equipment & Repairs	1,700	Flat @ average of \$14,700.	14,700	14,700	14,700	14,700	14,700	14,700
Subtotal	262,665		301,795	305,659	309,590	313,591	343,660	348,266
2700 Student Transportation								
Regular Transportation	151,672	Inflation rate: 1% per annum.	151,672	153,189	154,721	156,268	167,540	169,215
Special Ed Transportation	53,640	Flat @ average of \$45,000.	45,000	45,000	45,000	45,000	45,000	45,000
Subtotal	205,312		196,672	198,189	199,721	201,268	212,540	214,215
2800 Employer Provided Benefits								
Medicare & Social Security	50,328	3.5% of certified + non-certified salaries.	50,256	51,560	52,898	54,272	62,041	62,956
Life & Disability Insurance	3,296	Flat @ average of \$3,200 per annum.	3,200	3,200	3,200	3,200	3,200	3,200
Health & Dental Insurance	277,141	17.5% of certified + non-certified salaries.	251,281	257,801	264,491	271,362	310,207	314,782
Non-Certified Retirement Plan	68,800	New plan: 5.0% of non-certified salaries.	20,506	20,916	21,335	21,762	24,997	25,497
Unemployment, TRB & ERIP	15,298	Flat @ average of \$16,000 per annum.	16,000	16,000	16,000	16,000	16,000	16,000
Subtotal	414,863		341,243	349,477	357,924	366,596	416,445	422,435
All Other	8,625	Flat @ average of \$8,500.	8,500	8,500	8,500	8,500	8,500	8,500
Total School Budget	2,574,449		2,538,243	2,587,266	2,637,523	2,689,084	2,987,686	3,023,851
Other Expenses								
Insurance	38,725	Flat @ \$38,725 per annum.	38,725	38,725	38,725	38,725	38,725	38,726
Other Town Provided	34,552	Inflation rate: 2% per annum.	34,552	35,243	35,948	36,667	42,119	42,961
Town Provided Services	73,277		73,277	73,968	74,673	75,392	80,844	81,687
Debt Service	128,738	Flat @ \$128,738 per annum.	128,738	128,738	128,738	128,738	128,738	128,739
Subtotal	202,014		202,015	202,706	203,411	204,130	209,582	210,426
Total Budget	2,776,463		2,740,258	2,789,972	2,840,934	2,893,214	3,197,268	3,234,277

Norfolk/Colebrook Study Committee								
Colebrook Forecast								
	Budget			Forecast				
Description	2014-15	Forecast Assumptions	2014-15	2015-16	2016-17	2018-19	2024-25	2025-26
1000 Regular Education								
Teachers	651,330	Colebrook teachers' contract: steps + 1% GWI annua	651,330	672,922	693,315	735,059	821,597	833,048
Educational Assistants	73,993	Inflation rate: 2% per annum.	73,993	75,473	76,982	80,092	90,198	92,002
Substitutes	13,000	Inflation rate: 2% per annum.	13,000	13,260	13,525	14,072	15,848	16,165
Field Trips, Cultural & Environmental	1,725	Flat @ average of \$1,900	1,900	1,900	1,900	1,900	1,900	1,900
Textbooks, Supplies & Curriculum	17,536	Flat @ average of \$18,000	18,000	18,000	18,000	18,000	18,000	18,000
Instructional Equipment & Repairs	0	Flat @ average of \$6	6	6	6	6	6	6
Tests, Scoring & Dues	3,300	Flat @ average of \$3,500	3,500	3,500	3,500	3,500	3,500	3,500
Subtotal	760,884		761,729	785,061	807,228	852,629	951,049	964,621
1200 Special Education								
Special Education Teachers	67,585	Colebrook teachers' contract: steps + 1% GWI annua	67,585	70,634	73,682	81,386	96,245	97,207
Aides, Substitutes & Therapists	22,125	Inflation rate: 2% per annum.	22,125	22,568	23,019	23,949	26,970	27,509
Special Education Tuition	112,310	Flat @ average of \$105,000	105,000	105,000	105,000	105,000	105,000	105,000
Shared Services	99,675	Flat @ average of \$95,000.	95,000	95,000	95,000	95,000	95,000	95,000
Special Ed - Support Services	0	Nil						
Testing & Supplies	0	Nil						
Subtotal	301,695		289,710	293,202	296,701	305,335	323,215	324,716
2100 Health Supportive Services								
School Nurse	34,129	Inflation rate: 2% per annum.	34,129	34,812	35,508	36,942	41,604	42,436
Other Health Support	1,715	Flat @ average of \$1,700.	1,700	1,700	1,700	1,700	1,700	1,700
Subtotal	35,844		35,829	36,512	37,208	38,642	43,304	44,136
2220 Media & Computer Services								
Media Specialist	17,176	Colebrook teachers' contract: steps + 1% GWI annua	17,176	17,476	17,776	18,133	19,249	19,441
Computer/Technology Support	0	Flat @ average of \$750	750	750	750	750	750	750
Library Books, Periodicals & Software	9,730	Flat @ average of \$9,000	9,000	9,000	9,000	9,000	9,000	9,000
Equipment & Repairs	0	Nil						
Dues & Fees - Library	0	Nil						
Subtotal	26,906		26,926	27,226	27,526	27,883	28,999	29,191
2310 Board of Education	7,450	Flat @ average of \$7,550	7,550	7,550	7,550	7,550	7,550	7,550
2320 Superintendent's Office								
Superintendent	53,550	Inflation rate: 2% per annum.	53,550	54,621	55,713	57,964	65,276	66,582
Fiscal & Payroll Staff	32,288	Inflation rate: 2% per annum.	32,288	32,934	33,593	34,950	39,360	40,147
Other Superintendent	5,050	Flat @ average of \$5,100	5,100	5,100	5,100	5,100	5,100	5,100
Subtotal	90,888		90,938	92,655	94,406	98,014	109,736	111,829

2400 Support Services - Administration								
Principal	101,782	Inflation rate: 2% per annum.	101,782	103,818	105,894	110,172	124,071	126,552
Secretary & Head Teacher	43,672	Inflation rate: 2% per annum.	43,672	44,545	45,436	47,272	53,235	54,300
Other Administrative Support	11,050	Flat @ average of \$6,000	6,000	6,000	6,000	6,000	6,000	6,000
Subtotal	156,504		151,454	154,363	157,330	163,444	183,306	186,852
2600 Operations & Maintenance								
Custodial Staff	41,423	Inflation rate: 2% per annum.	41,423	42,251	43,096	44,837	50,495	51,505
Overtime & Summer Help	750	Flat @ average of \$750 per annum.	750	750	750	750	750	750
Service Contracts & Supplies	12,355	Inflation rate: 2% per annum.	12,355	12,602	12,854	13,373	15,060	15,060
Water	8,300	Flat @ average of \$6,000	6,000	6,000	6,000	6,000	6,000	6,000
Electricity	20,000	Inflate 2013-14 @1% per annum.	20,000	20,200	20,402	20,812	22,092	22,313
Heating Oil	39,600	Inflate 2013-14 @1% per annum.	39,600	39,996	40,396	41,208	43,743	44,180
Building Repairs & Improvements	14,210	Flat @ average of \$14,500	14,500	14,500	14,500	14,500	14,500	14,500
Equipment & Repairs	6,615	Flat @ average of \$10,500	10,500	10,500	10,500	10,500	10,500	10,500
Subtotal	143,253		145,128	146,799	148,498	151,980	163,140	164,808
2700 Student Transportation								
Regular Transportation	83,353	Inflate 2013-14 @ 1% per annum.	83,353	85,020	86,720	90,223	101,605	103,637
Special Ed Transportation	24,361	Flat @ average of \$24,000	24,000	24,000	24,000	24,000	24,000	24,000
Subtotal	107,714		107,353	109,020	110,720	114,223	125,605	127,637
2800 Employer Provided Benefits								
Medicare & Social Security	38,440	3.5% of certified + non-certified salaries.	39,867	41,022	42,140	44,476	49,991	50,776
Life & Disability Insurance	2,660	Flat @ average of \$2,600	2,600	2,600	2,600	2,600	2,600	2,601
Health & Dental Insurance	187,530	16.0% of certified + non-certified salaries.	182,248	187,529	192,642	203,321	228,528	232,117
Non-Certified Retirement Plan	11,868	7.0% of non-certified salaries.	17,334	17,681	18,034	18,763	21,130	21,553
Unemployment, TRB & ERIP	150	Flat @ average of \$500	500	500	500	500	500	500
Subtotal	240,648		242,549	249,332	255,916	269,660	302,749	307,547
All Other	0	Nil						
Total School Budget	1,871,786		1,859,166	1,901,720	1,943,083	2,029,360	2,238,653	2,268,887
Other Expenses								
Insurance	18,657	Flat @ \$18,700 per annum.	18,700	18,700	18,700	18,700	18,700	18,701
Other Town Provided	32,523	Inflation rate: 2% per annum.	32,523	33,173	33,836	35,203	39,644	40,437
Town Provided Services	51,180		51,223	51,873	52,536	53,903	58,344	59,138
Debt Service	0	Nil	0	0	0	0	0	0
Subtotal	51,180		51,223	51,873	52,536	53,903	58,344	59,138
Total Budget	1,922,966		1,910,389	1,953,593	1,995,619	2,083,263	2,296,997	2,328,025

Norfolk/Colebrook Study Committee						
2014-15 Pro Forma Budget						
Line #	Description	2014-15 Budget			Pro Forma	
		Norfolk	Colebrook	Combined	Changes	Pro Forma
	1000 Regular Education					
10-1	Teachers	742,876	651,330	1,394,206	(14,351)	1,379,855
10-2	Educational Assistants	98,072	73,993	172,065	46,890	218,955
10-3	Substitutes	11,300	13,000	24,300		24,300
10-4	Field Trips, Cultural & Environmental	9,275	1,725	11,000		11,000
10-5	Textbooks, Supplies & Curriculum	20,500	17,536	38,036		38,036
10-6	Instructional Equipment & Repairs	1,780	0	1,780		1,780
10-7	Tests, Scoring & Dues	1,392	3,300	4,692		4,692
	Subtotal	885,195	760,884	1,646,079		1,678,618
	1200 Special Education					
12-1	Special Education Teachers	73,859	67,585	141,444	907	142,351
12-2	Aides, Substitutes & Therapists	33,032	22,125	55,157		55,157
12-3	Special Education Tuition	50,089	112,310	162,399		162,399
12-4	Shared Services	130,355	99,675	230,030	(34,505)	195,526
12-5	Special Ed - Support Services	39,500	0	39,500		39,500
12-6	Testing & Supplies	2,500	0	2,500		2,500
	Subtotal	329,335	301,695	631,030		597,433
	2100 Health Supportive Services					
21-1	School Nurse	38,825	34,129	72,954	(34,129)	38,825
21-2	Other Health Support	3,500	1,715	5,215		5,215
	Subtotal	42,325	35,844	78,169		44,040
	2220 Media & Computer Services					
22-1	Media Specialist	53,032	17,176	70,208	18,178	88,386
22-2	Computer/Technology Support	11,380	0	11,380		11,380
22-3	Library Books, Periodicals & Software	3,964	9,730	13,694	(2,739)	10,955
22-4	Equipment & Repairs	10,000	0	10,000		10,000
22-5	Dues & Fees - Library	850	0	850		850
	Subtotal	79,226	26,906	106,132		121,571

23-1	2310 Board of Education	27,805	7,450	35,255		35,255
	2320 Superintendent's Office					
23-2	Superintendent	56,000	53,550	109,550	(53,550)	56,000
23-4	Fiscal & Payroll Staff	89,463	32,288	121,751	(21,168)	100,583
23-5	Other Superintendent	14,588	5,050	19,638		19,638
	Subtotal	160,051	90,888	250,939		176,221
	2400 Support Services - Administration					
24-1	Principal	100,000	101,782	201,782	(101,782)	100,000
24-2	Secretary & Head Teacher	47,142	43,672	90,814	(41,672)	49,142
24-3	Other Administrative Support	11,905	11,050	22,955	(4,750)	18,205
	Subtotal	159,047	156,504	315,551		167,347
	2600 Operations & Maintenance					
25-1	Custodial Staff	103,591	41,423	145,014	(16,415)	128,600
25-2	Overtime & Summer Help	6,075	750	6,825		6,825
25-3	Service Contracts & Supplies	44,604	12,355	56,959	(12,355)	44,604
25-4	Water	2,895	8,300	11,195	(8,300)	2,895
25-5	Electricity	31,000	20,000	51,000	(20,000)	31,000
25-6	Heating Oil	58,950	39,600	98,550	(39,600)	58,950
25-7	Building Repairs & Improvements	13,850	14,210	28,060	(14,210)	13,850
25-8	Equipment & Repairs	1,700	6,615	8,315	(6,615)	1,700
	Subtotal	262,665	143,253	405,918		288,424
	2700 Student Transportation					
27-1	Regular Transportation	151,672	83,353	235,025	(13,025)	222,000
27-2	Special Ed Transportation	53,640	24,361	78,001		78,001
	Subtotal	205,312	107,714	313,026		300,001
	2800 Employer Provided Benefits					
28-1	Medicare & Social Security	50,328	38,440	88,768		88,768
28-2	Life & Disability Insurance	3,296	2,660	5,956		5,956
28-3	Health & Dental Insurance	277,141	187,530	464,671		464,671
28-4	Non-Certified Retirement Plan	68,800	11,868	80,668		80,668
28-5	Unemployment, TRB & EPIP	15,298	150	15,448		15,448
	Subtotal	414,863	240,648	655,511		655,511
	All Other	8,625	0	8,625		8,625
	Total School Budget	2,574,449	1,871,786	4,446,235	(373,190)	4,073,046
	Town Provided Services					
	Insurance	38,725	18,657	57,382	(10,980)	46,402
	Other Town Provided Services	34,552	32,523	67,074	(32,523)	34,552
	Town Provided	73,277	51,180	124,456		80,954
	Total Budget	2,647,726	1,922,966	4,570,691	(416,692)	4,153,999

Norfolk/Colebrook Study Committee				
2014-15 Pro Forma & Other Changes				
Line #	Description	Amount	Calculation	
Pro Forma Changes				
10-1	Shift art teacher to Norfolk contract; adjust longevity pay.	845	Equals: (\$84,454 x 0.6) + \$360 - \$50,187	845
10-1	Decrease general music/string teacher from 0.8 to 0.6 FTE.	(16,203)	Equals: (\$84,454 x 0.6) - \$66,875	(16,203)
10-1	Decrease instrumental music teacher from 0.7 to 0.4 FTE.	(13,089)	Equals: (\$45,207 x 0.4) - \$31,172	(13,089)
10-1	Retain senior physical education teacher; convert to Norfolk contract.	19,112	Equals: (\$84,454 x 0.8) - \$48,451	19,112
10-1	Reduce reading specialists from 1.5 to 1.0 FTE.	(23,869)	Retain senior teacher: \$88,386 - \$112,255	(23,869)
10-1	Convert Colebrook regular ed teachers to Norfolk salary schedule.	(9,667)		(9,667)
10-1	Increase world language teacher from 0.6 to 0.7 FTE.	9,855	Retain senior teacher: (\$82,697 x 0.7) - \$48,033	9,855
10-1	Increase preschool teacher from 0.3 to 0.6 FTE.	18,665	Current staff retained.	18,665
10-2	Reduce paraprofessionals by 0.3 FTE; convert to Norfolk pay scale.	40,022	Equals: (5.0 x \$22,803) - \$73,993	40,022
10-2	Increase preschool aide from 0.3 to 0.6 FTE.	6,868	Current staff retained.	6,868
12-1	Convert Colebrook special ed teacher to Norfolk salary schedule.	907		907
12-4	Assume 15% saving to Shared Services.	(34,505)	Equals: (\$130,355 + \$99,675) x 0.15	(34,505)
21-1	Reduce nurses by 1.0 FTE.	(34,129)	Based on Norfolk scale.	(34,129)
22-1	Increase library/digital learning/IT staff from 0.8 to 1.0 FTE.	18,178	Based on Norfolk scale: \$88,386 - \$70,208	18,178
22-3	Assume 20% savings on library books & software.	(2,739)	Equals: \$13,694 x 0.2	(2,739)
23-2	Reduce superintendents by 0.45 FTE.	(53,550)	Based on Norfolk scale.	(53,550)
23-4	Reduce bookkeepers by 0.5 FTE.	(21,168)	Equals: (\$32,288 ÷ 0.8) - \$62,268	(21,168)
24-1	Reduce principals by 1.0 FTE.	(101,782)	Based on Norfolk scale.	(101,782)
24-2	Reduce secretaries by 1.0 FTE.	(41,672)	Based on Norfolk scale.	(41,672)
24-3	Eliminate Colebrook telephone expense.	(4,750)	Line item 5310	(4,750)
25-1	Reduce custodial staff by 0.75 FTE.	(16,415)	Based on Norfolk scale: \$53,575 + (\$50,017 x 1.5) - \$145,105	(16,415)
26-x	Eliminate Colebrook operations and maintenance expense.	(101,080)	Equals: \$12,355 + \$8,300 + \$20,000 + \$39,600 + \$14,210 + \$6,615	(101,080)
27-1	Assume 7 busses @ \$31,000 each.	(13,025)	Equals: (7 x \$31,000) - \$235,025	(13,025)
	Total	(373,190)		
Town Provided Services				
	Eliminate Colebrook liability insurance.	(10,980)	Workers compensation of \$7,677 remains.	
	Eliminate Colebrook's other town-provided services.	(32,523)	Equals: \$786 + \$3,120 + \$23,102 + \$5,515	32,523
	Total	(43,503)		
Adjustments to Original Budgets				
10-1	Replace retiring Colebrook M/2 with an M/11.	26,817	Staff list minus budget: \$75,057 - \$48,240	26,817
10-1	Replace retiring Colebrook M/11 with an M+30/7.	(7,472)	Staff list minus budget: \$67,585 - \$75,057	(7,472)
10-1	Adjust part time M/max to FTE x salary schedule.	467	Staff list minus budget: 0.8 x \$82,515 - \$65,545	467
24-1	Post budget adjustment to Colebrook principal.	496	Staff list minus budget: \$101,782 - \$101,286	496
10-1	Conform Norfolk budget for teachers to staff list.	(64)	Staff list minus budget: \$742,876 - \$742,940	(64)
10-2	Add back grant netted against Norfolk paraprofessionals.	28,703	Staff list minus budget: \$98,072 - \$69,369	28,703
24-1	Favorable variance on Norfolk's new principal.	(4,190)	Staff list minus budget: \$100,000 - \$104,190	(4,190)
	Total	44,757		

Norfolk/Colebrook Study Committee 2014-15 Pro Forma Staffing								
	Combined			Changes			Pro Forma	
Position	FTE	Salary		FTE	Salary	Degree	Step	FTE
Teachers								Salary
Preschool Teacher	0.3	18,665		0.3	18,665	M	8	0.6
Kindergarten Teacher	1.0	73,859				M	12	1.0
Kindergarten Teacher	1.0	74,394			(1,431)	M+15	10	1.0
1st Grade Teacher	1.0	89,386				M+30	Max	1.0
1st Grade Teacher	1.0	88,114			2,506	M+30	Max	1.0
2nd Grade Teacher	1.0	85,254				M	Max	1.0
2nd Grade Teacher	1.0	81,015			(5,067)	M	13	1.0
3rd Grade Teacher	1.0	85,254				M	Max	1.0
3rd Grade Teacher	1.0	48,890			(36)	B+15	3	1.0
4th Grade Teacher	1.0	85,054				M	Max	1.0
4th Grade Teacher	1.0	75,057			(2,660)	M	11	1.0
5th Grade Teacher	1.0	43,607				B	1	1.0
5th Grade Teacher	1.0	48,240			923	M	2	1.0
6th Grade Teacher	1.0	73,859				M	12	1.0
6th Grade Teacher	1.0	66,118			(3,902)	M	8	1.0
Art Teacher	0.6	50,187			845	M	Max	0.6
General Music/String	0.8	66,875		(0.2)	(16,203)	M	Max	0.6
Instrumental Music	0.7	31,172		(0.3)	(13,089)	B	2	0.4
World Language	0.6	48,033		0.1	9,855	M+30	13	0.7
Physical Ed/Health	0.8	48,451			19,112	M	Max	0.8
Reading Specialist	1.5	112,255		(0.5)	(23,869)	M+30	Max	1.0
Subtotal Teachers	19.3	1,393,739		(0.6)	(14,351)			18.7
Other Certified								
Special Ed	1.0	73,859				M	12	1.0
Special Ed	1.0	67,585			907	M+30	7	1.0
Library/Digital Learning/IT	0.8	70,208		0.2	18,178	M+30	Max	1.0
Subtotal Other Certified	2.8	211,652		0.2	19,085			3.0
Administration								
Superintendent	0.90	109,550		(0.45)	(53,550)			0.45
Principal	2.0	201,782		(1.0)	(101,782)			1.0
Subtotal Administration	2.9	311,332		(1.5)	(155,332)			1.5
Paraprofessionals								
Regular Education	8.3	142,403		(0.3)	40,022			8.0
PreSchool	0.3	6,868		0.3	6,868			0.6
Tutor	1.0	22,794						1.0
Subtotal Paraprofessionals	9.6	172,065		0.0	46,890			9.6
Non-Certified								
Secretary/Admin Assistant	2.0	87,564		(1.0)	(41,672)			1.0
Superintendent/Finance	1.0	59,483						1.0
Bookkeeper/Payroll	1.5	62,268		(0.5)	(21,168)			1.0
Custodians	3.3	145,015		(0.8)	(16,415)			2.5
Nurse	2.0	72,983		(1.0)	(34,129)			1.0
Subtotal Non-Certified	9.8	427,313		(3.3)	(113,384)			6.5
Totals								
Certified	22.1	1,605,391		(0.4)	4,734			21.7
Administration	2.90	311,332		(1.45)	(155,332)			1.45
Non-Certified & Para	19.4	599,378		(3.3)	(66,494)			16.1
Total	44.35	2,516,101		(5.10)	(217,091)			39.25

Norfolk/Colebrook Study Committee								
Current Staffing Levels - Norfolk								
		2013-14				2014-15		
Position	Degree	Step	FTE	Salary	Degree	Step	FTE	Salary
Teachers								
Preschool Teacher	B+15	7	0.3	17,004	M	8	0.3	18,665
Kindergarten Teacher	M	11	1.0	70,839	M	12	1.0	73,859
1st Grade Teacher	M+30	Max	1.0	87,483	M+30	Max	1.0	89,386
2nd Grade Teacher	M	Max	1.0	83,436	M	Max	1.0	85,254
3rd Grade Teacher	M	Max	1.0	83,436	M	Max	1.0	85,254
4th Grade Teacher	M	Max	1.0	83,236	M	Max	1.0	85,054
5th Grade Teacher	M	2	1.0	48,105	B	1	1.0	43,607
6th Grade Teacher	M	11	1.0	70,839	M	12	1.0	73,859
Art Teacher	M	Max	0.3	24,791	M	Max	0.3	25,516
General Music/String	M	Max	0.6	49,582	M	Max	0.6	50,672
Instrumental Music	B	1	0.3	12,806	B	2	0.3	13,562
World Language	M+15	11	0.4	29,795	M+15	12	0.4	30,857
Physical Ed/Health	B	1	0.4	17,067	M	1	0.5	23,780
Reading Specialist	B+15	7	0.7	39,676	M	8	0.7	43,551
Subtotal Teachers			10.0	718,095			10.1	742,876
Other Certified								
Special Ed	M	11	1.0	70,839	M	12	1.0	73,859
Library/Digital Learning/IT	M+30	Max	0.6	51,890	M+30	Max	0.6	53,032
Subtotal Other Certified			1.6	122,729			1.6	126,891
Administration								
Superintendent			0.45	58,105			0.45	56,000
Prinipal			1.0	100,969			1.0	100,000
Subtotal Admininstration			1.5	159,074			1.5	156,000
Paraprofessionals								
	Rate	Hours			Rate	Hours		
Regular Education	17.64	1255	3.0	66,388	18.17	1255	3.0	68,410
PreSchool	17.64	405	0.3	7,149	18.17	378	0.3	6,868
Tutor	17.64	1255	1.0	22,129	18.17	1255	1.0	22,794
Subtotal Paraprofessionals			4.3	95,666			4.3	98,072
Non-Certified								
Secretary/Admin Assistant	20.87	1986	1.0	41,239	21.50	1950	1.0	45,892
Superintendent/Finance			1.0	56,780			1.0	59,483
Bookkeeper/Payroll	18.48	1534	0.7	28,348	19.03	1600	0.7	29,980
Custodian 1	24.26	2080	1.0	50,461	24.99	2080	1.0	53,575
Custodian 2	22.87	2080	1.0	47,570	23.56	2080	1.00	50,017
Nurse 1	28.20	1312	1.0	36,998	29.43	791	0.6	23,279
Nurse 2					28.63	544	0.4	15,575
Subtotal Non-Certified			5.7	261,396			5.7	277,801
Totals								
Certified			11.6	840,824			11.7	869,767
Administration			1.5	159,074			1.5	156,000
Non-Certified & Para			10.0	357,062			10.0	375,873
Total			23.05	1,356,960			23.15	1,401,640

Norfolk/Colebrook Study Committee								
Current Staffing Levels - Colebrook								
		2013-14				2014-15		
Position	Degree	Step	FTE	Salary	Degree	Step	FTE	Salary
Teachers								
Preschool Teacher								
Kindergarten Teacher	M+15	10	1.0	72,525	M+15	10	1.0	74,394
1st Grade Teacher	M+30	Max	1.0	87,687	M+30	Max	1.0	88,114
2nd Grade Teacher	M	2	1.0	46,519	M	13	1.0	81,015
3rd Grade Teacher	B+15	3	1.0	47,243	B+15	3	1.0	48,890
4th Grade Teacher	M	Max	1.0	79,130	M	11	1.0	75,057
5th Grade Teacher	M	2	1.0	46,519	M	2	1.0	48,240
6th Grade Teacher	M	8	1.0	64,308	M	8	1.0	66,118
Art Teacher	M	Max	0.3	24,550	M	Max	0.3	24,755
General Music/String	M	Max	0.2	16,122	M	Max	0.2	16,503
Instrumental Music	B	1	0.4	16,968	B	2	0.4	17,610
World Language	M+30	Max	0.2	16,787	M+30	13	0.2	17,176
Physical Ed/Health	M	Max	0.3	24,550	M	Max	0.3	24,755
Reading Specialist	M+30	Max	0.8	68,362	M+30	Max	0.8	68,704
Subtotal Teachers			9.2	611,270			9.2	651,331
Other Certified								
Special Ed	M	11	1.0	73,202	M+30	7	1.0	67,585
Library/Digital Learning/IT	M+30	Max	0.2	17,091	M+30	Max	0.2	17,176
Subtotal Other Certified			1.2	90,293			1.2	84,761
Administration								
Superintendent			0.45	52,500			0.45	53,550
Prinipal			1.0	99,300			1.0	101,782
Subtotal Admininstration			1.5	151,800			1.5	155,332
Paraprofessionals								
Regular Education	Rate	Hours			Rate	Hours		
PreSchool	11.57	1215	5.3	74,557	11.49	1215	5.3	73,993
Tutor								
Subtotal Paraprofessionals			5.3	74,557			5.3	73,993
Non-Certified								
Secretary/Admin Assistant	20.95	1950	1.0	40,853	21.37	1950	1.0	41,672
Superintendant/Finance								
Bookkeeper/Payroll	19.78	1600	0.8	31,648	20.18	1600	0.8	32,288
Custodian 1	16.32	2080	1.0	33,946	17.14	2080	1.0	35,651
Custodian 2	10.20	555	0.25	5,661	10.40	555	0.25	5,772
Nurse	27.54	1215	1.0	33,461	28.09	1215	1.0	34,129
Subtotal Non-Certified			4.1	145,569			4.1	149,512
Totals								
Certified			10.4	701,563			10.4	736,092
Administration			1.5	151,800			1.5	155,332
Non-Certified & Para			9.4	220,126			9.4	223,505
Total			21.20	1,073,489			21.20	1,114,929

Norfolk/Colebrook Study Committee

Combined Budget History & Forecast Assumptions

								Average	
Description	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Forecast Assumptions	4 Way	Weighted
1000 Regular Education									
Teachers	1,444,811	1,462,187	1,484,477	1,343,683	1,363,672	1,394,206	Norfolk teachers' contract: steps + 1% GWI annually.		
Educational Assistants	133,176	125,457	132,396	151,235	162,602	172,065	Inflation rate: 2% per annum.		
Substitutes	24,843	23,777	22,321	36,521	36,077	24,300	Inflation rate: 2% per annum.		
Field Trips, Cultural & Environmental	9,234	10,506	9,814	10,859	9,222	11,000	Flat @ average of \$10,500.	10,103	10,249
Textbooks, Supplies & Curriculum	35,900	24,573	36,526	53,696	33,908	38,036	Flat @ average of \$39,000.	36,093	38,437
Instructional Equipment & Repairs	3,920	516	5,271	2,314	255	1,780	Flat @ average of \$2,200.	2,132	1,999
Tests, Scoring & Dues	4,870	4,726	4,766	2,818	5,328	4,692	Flat @ average of \$4,800.	4,763	4,509
Subtotal	1,656,754	1,651,742	1,695,570	1,601,126	1,611,065	1,646,079			
1200 Special Education									
Special Education Teachers	118,255	126,177	133,559	141,077	144,041	141,444	Norfolk teachers' contract: steps + 1% GWI annually.		
Aides, Substitutes & Therapists	49,286	37,049	44,353	51,127	54,251	55,157	Inflation rate: 2% per annum.		
Special Education Tuition	137,389	179,433	128,791	89,171	149,869	162,399	Flat @ average of \$145,000.	144,612	141,098
Shared Services	213,509	203,205	220,567	225,085	219,245	230,030	Flat @ 85% of average: \$195,000	219,602	221,827
Special Ed - Support Services	43,410	41,830	51,244	47,884	28,519	39,500	Flat @ average of \$43,000.	43,156	40,568
Testing & Supplies	1,002	565	322	316	99	2,500	Flat @ average of \$1,000.	551	945
Subtotal	562,851	588,258	578,836	554,660	596,023	631,030			
2100 Health Supportive Services									
School Nurse	71,488	72,433	73,368	74,853	71,766	72,954	Inflation rate: 2% per annum.		
Other Health Support	4,835	3,566	4,048	4,814	4,722	5,215	Flat @ average of \$4,800.	4,605	4,679
Subtotal	76,323	75,999	77,416	79,667	76,488	78,169			
2220 Media & Computer Services									
Media Specialist	66,617	13,601	67,095	68,811	68,981	70,208	Norfolk teachers' contract: steps + 1% GWI annually.		
Computer/Technology Support	23,350	3,227	10,493	11,172	11,101	11,380	Flat @ average of \$11,900.	11,037	10,941
Library Books, Periodicals & Software	12,141	12,426	16,560	13,455	14,231	13,694	Flat @ 80% of average: \$11,200	13,452	13,991
Equipment & Repairs	27,080	13,751	6,833	8,798	1,137	10,000	Flat @ average of \$11,000	9,845	8,379
Dues & Fees - Library	829	829	829	829	829	850	Flat @ average of \$850	829	835
Subtotal	130,017	43,834	101,811	103,065	96,279	106,132			

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2310 Board of Education	24,080	22,990	23,860	46,395	43,293	35,255	Flat @ average of \$35,000.	31,622	35,963
2320 Superintendent's Office									
Superintendent	100,920	106,023	103,660	109,466	110,605	109,550	Inflation rate: 2% per annum.		
Fiscal & Payroll Staff	108,264	108,012	111,053	114,009	117,227	121,751	Inflation rate: 2% per annum.		
Other Superintendent	20,308	17,150	13,422	19,133	18,629	19,638	Flat @ average of \$19,000.	18,638	18,209
Subtotal	229,492	231,185	228,135	242,608	246,460	250,939			
2400 Support Services - Administration									
Principal	183,177	192,293	194,111	199,322	201,269	201,782	Inflation rate: 2% per annum.		
Secretary & Head Teacher	74,356	75,709	78,250	84,056	88,075	90,814	Inflation rate: 2% per annum.		
Other Administrative Support	16,008	11,623	8,893	11,751	11,866	22,955	Flat @ average of \$14,000.	12,812	14,762
Subtotal	273,541	279,624	281,254	295,129	301,210	315,551			
2600 Operations & Maintenance									
Custodial Staff	136,942	137,119	145,483	134,915	136,821	145,014	Inflation rate: 2% per annum.		
Overtime & Summer Help	5,950	10,915	9,830	9,085	12,240	6,825	Flat @ \$9,200 per annum.	9,163	9,322
Service Contracts & Supplies	43,511	44,563	47,392	49,434	53,758	56,959	Inflation rate: 2% per annum.		
Water	6,676	6,419	8,047	11,670	8,060	11,195	Flat @ Norfolk average of \$3,000 per annum.	8,494	9,419
Electricity	56,725	51,850	44,425	42,892	44,032	51,000	Inflate Norfolk 2013-14 @1% p.a.		
Heating Oil	76,124	63,310	80,841	85,904	94,225	98,550	Inflate Norfolk 2013-14 @1% p.a.		
Building Repairs & Improvements	49,569	74,598	57,639	47,416	56,333	28,060	Flat @ Norfolk average of \$40,000 per annum.	52,739	48,160
Equipment & Repairs	26,019	48,148	17,035	34,293	30,655	8,315	Flat @ Norfolk average of \$15,200 per annum.	27,001	24,465
Subtotal	401,516	436,921	410,691	415,609	436,124	405,918			
2700 Student Transportation									
Regular Transportation	229,020	229,053	222,169	223,119	228,925	235,025	7 busses @ \$31,000 each: inflate 1% per annum.		
Special Ed Transportation	47,938	30,686	32,530	49,684	67,354	78,001	Flat @ average of \$50,000 per annum.	49,376	57,639
Subtotal	276,957	259,739	254,699	272,803	296,279	313,026			
2800 Employer Provided Benefits									
Medicare & Social Security	72,439	77,514	82,894	84,179	87,506	88,768	3.5% of certified + non-certified salaries.		
Life & Disability Insurance	5,388	5,309	5,343	5,722	5,527	5,956	Flat @ \$5,700 per annum.	5,495	5,633
Health & Dental Insurance	346,132	400,977	410,444	444,621	415,557	464,671	17.5% of certified + non-certified salaries.		
Non-Certified Retirement Plan	50,982	59,388	53,133	50,176	82,620	80,668	5.0% of non-certified salaries.		
Unemployment, TRB & ERIP	30,905	15,442	3,119	15,164	28,596	15,448	Flat @ \$18,000 per annum.	18,663	17,499
Subtotal	505,846	558,630	554,932	599,861	619,806	655,511			
All Other	5,487	5,120	14,304	8,363	6,301	8,625	Flat @ \$9,000 per annum.	7,194	8,350
Total School Budgets	4,142,863	4,154,043	4,221,507	4,219,285	4,329,327	4,446,235			
Other Expenses									
Insurance	0	0	0	0	57,382	0	Flat @ pro forma amount: \$46,500.		
Other Town Provided Services					67,074	0	Inflation rate: 2% per annum.		
Town Provided	0	0	0	0	124,456	0			
Debt Service					128,738	0	Flat @ \$128,738 per annum.		
Subtotal	0	0	0	0	253,194	0			
Total Budget	4,142,863	4,154,043	4,221,507	4,219,285	4,582,521	4,446,235			

Norfolk/Colebrook Study Committee								
Norfolk Budget History & Forecast Assumptions								
								Average
Description	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Forecast Assumptions	4 Way Weighted
1000 Regular Education								
Teachers	764,272	800,154	824,526	767,013	762,507	742,876	Norfolk teachers' contract: steps + 1% GWI annually.	
Educational Assistants	67,954	66,871	69,197	81,554	91,137	98,072	Inflation rate: 2% per annum.	
Substitutes	14,047	12,665	10,267	11,718	10,406	11,300	Inflation rate: 2% per annum.	
Field Trips, Cultural & Environmental	8,481	9,209	8,135	8,115	6,978	9,275	Flat @ average of \$9,000.	8,485 8,300
Textbooks, Supplies & Curriculum	25,624	17,957	20,654	31,735	15,029	20,500	Flat @ average of \$21,500.	21,184 21,361
Instructional Equipment & Repairs	3,920	516	5,252	2,289	255	1,780	Flat @ average of \$2,200.	2,126 1,991
Tests, Scoring & Dues	879	1,192	314	503	1,004	1,392	Flat @ average of \$1,200.	895 933
Subtotal	885,177	908,564	938,345	902,928	887,316	885,195		
1200 Special Education								
Special Education Teachers	56,911	61,869	66,287	70,839	70,839	73,859	Norfolk teachers' contract: steps + 1% GWI annually.	
Aides, Substitutes & Therapists	37,395	22,273	28,969	32,288	31,628	33,032	Inflation rate: 2% per annum.	
Special Education Tuition	6,479	16,481	27,151	35,522	76,192	50,089	Flat @ average of \$51,000.	32,311 44,975
Shared Services	137,169	124,527	137,220	128,992	126,047	130,355	Flat @ 85% of average: \$132,000.	130,641 129,820
Special Ed - Support Services	43,410	41,830	51,244	47,884	28,519	39,500	Flat @ average of \$44,000.	43,156 40,568
Testing & Supplies	1,002	565	322	316	99	2,500	Flat @ average of \$1,500.	551 945
Subtotal	282,365	267,545	311,192	315,841	333,323	329,335		
2100 Health Supportive Services								
School Nurse	39,570	39,883	40,490	42,048	38,305	38,825	Inflation rate: 2% per annum.	
Other Health Support	4,103	1,516	3,049	2,902	2,881	3,500	Flat @ average of \$3,100.	3,083 3,014
Subtotal	43,673	41,399	43,539	44,950	41,186	42,325		
2220 Media & Computer Services								
Media Specialist	50,650	3,453	50,302	51,890	51,890	53,032	Norfolk teachers' contract: steps + 1% GWI annually.	
Computer/Technology Support	20,500	377	10,270	11,172	11,036	11,380	Flat @ average of 11,000.	10,964 10,486
Library Books, Periodicals & Software	6,720	6,353	9,693	7,448	3,768	3,964	Flat @ average of \$6,100.	6,121 5,758
Equipment & Repairs	27,080	13,751	6,833	8,798	1,137	10,000	Flat @ average of \$10,000.	9,845 8,379
Dues & Fees - Library	829	829	829	829	829	850	Flat @ average of \$830.	829 835
Subtotal	105,779	24,762	77,927	80,136	68,660	79,226		

2310 Board of Education	18,999	13,575	13,931	39,254	37,113	27,805	Flat @ average of \$28,000.	24,462	28,445
2320 Superintendent's Office									
Superintendent	53,420	55,023	56,208	56,966	58,105	56,000	Inflation rate: 2% per annum.		
Fiscal & Payroll Staff	79,622	78,263	81,000	83,063	85,579	89,463	Inflation rate: 2% per annum.		
Other Superintendent	16,369	12,834	7,488	14,607	12,957	14,588	Flat @ average of \$14,000.	13,747	13,107
Subtotal	149,411	146,120	144,697	154,636	156,641	160,051			
2400 Support Services - Administration									
Principal	94,364	100,793	100,232	101,969	101,969	100,000	Inflation rate: 2% per annum.		
Secretary & Head Teacher	38,438	39,109	41,149	41,003	44,222	47,142	Inflation rate: 2% per annum.		
Other Administrative Support	13,707	8,979	5,327	8,233	8,322	11,905	Flat @ average of \$11,000.	9,360	9,220
Subtotal	146,509	148,881	146,709	151,205	154,513	159,047			
2600 Operations & Maintenance									
Custodial Staff	95,083	94,208	100,946	97,732	100,430	103,591	Inflation rate: 2% per annum.		
Overtime & Summer Help	5,533	10,563	9,515	8,244	8,765	6,075	Flat @ average of \$8,100.	8,149	8,021
Service Contracts & Supplies	30,786	36,359	35,017	34,793	38,144	44,604	Inflation rate: 2% per annum.		
Water	2,599	2,634	2,936	2,690	2,588	2,895	Flat @ average of \$2,850.	2,704	2,750
Electricity	37,712	34,319	28,245	26,329	29,092	31,000	Inflation rate: 1% per annum.		
Heating Oil	46,883	44,207	50,943	53,249	55,171	58,950	Inflation rate: 1% per annum.		
Building Repairs & Improvements	37,647	62,342	43,600	38,625	40,224	13,850	Flat @ average of \$38,000.	40,024	34,850
Equipment & Repairs	21,741	41,375	8,839	14,925	13,204	1,700	Flat @ average of \$14,700.	14,677	12,711
Subtotal	277,985	326,006	280,040	276,585	287,617	262,665			
2700 Student Transportation									
Regular Transportation	151,718	151,751	146,399	144,984	148,874	151,672	Inflation rate: 1% per annum.		
Special Ed Transportation	11,206	12,715	14,890	31,172	43,302	53,640	Flat @ average of \$45,000.	25,520	35,445
Subtotal	162,924	164,466	161,288	176,156	192,176	205,312			
2800 Employer Provided Benefits									
Medicare & Social Security	45,732	47,091	48,858	49,301	49,996	50,328	3.5% of certified + non-certified salaries.	3.4%	3.4%
Life & Disability Insurance	2,966	2,972	3,183	3,064	3,112	3,296	Flat @ average of \$3,200 per annum.	3,083	3,145
Health & Dental Insurance	198,342	229,394	238,275	267,347	257,268	277,141	17.5% of certified + non-certified salaries.	17.3%	17.8%
Non-Certified Retirement Plan	47,437	55,773	29,424	14,145	65,605	68,800	New plan: 5.0% of non-certified salaries.	13.2%	12.5%
Unemployment, TRB & ERIP	30,905	1,480	2,694	15,164	28,596	15,298	Flat @ average of \$16,000 per annum.	15,438	16,065
Subtotal	325,383	336,710	322,435	349,021	404,578	414,863			
All Other	4,359	5,120	14,304	8,363	6,301	8,625	Flat @ average of \$8,500.	7,102	8,296
Total School Budget	2,402,564	2,383,148	2,454,405	2,499,077	2,569,423	2,574,449			
Other Expenses									
Insurance					38,725	38,725	Flat @ \$38,725 per annum.		
Other Town Provided Services					34,552	34,552	Inflation rate: 2% per annum.		
Town Provided	0	0	0	0	73,277	73,277			
Debt Service					128,738	128,738	Flat @ \$128,738 per annum.		
Subtotal	0	0	0	0	202,014	202,015			
Total Budget	2,402,564	2,383,148	2,454,405	2,499,077	2,771,437	2,776,464			

Norfolk/Colebrook Study Committee									
Colebrook Budget History & Forecast Assumptions									
Description	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Forecast Assumptions	Average	
								4 Way	Weighted
1000 Regular Education									
Teachers	680,539	662,034	659,951	576,670	601,165	651,330	Colebrook teachers' contract: steps + 1% GWI annually.		
Educational Assistants	65,222	58,586	63,199	69,681	71,465	73,993	Inflation rate: 2% per annum.		
Substitutes	10,796	11,112	12,054	24,803	25,671	13,000	Inflation rate: 2% per annum.		
Field Trips, Cultural & Environmental	754	1,297	1,679	2,744	2,244	1,725	Flat @ average of \$1,900	1,736	1,949
Textbooks, Supplies & Curriculum	10,276	6,616	15,872	21,961	18,879	17,536	Flat @ average of \$18,000	15,641	17,075
Instructional Equipment & Repairs	0	0	19	25	0	0	Flat @ average of \$6	5	7
Tests, Scoring & Dues	3,990	3,534	4,452	2,315	4,324	3,300	Flat @ average of \$3,500	3,787	3,576
Subtotal	771,577	743,179	757,225	698,198	723,749	760,884			
1200 Special Education									
Special Education Teachers	61,344	64,308	67,272	70,238	73,202	67,585	Colebrook teachers' contract: steps + 1% GWI annually.		
Aides, Substitutes & Therapists	11,891	14,776	15,385	18,839	22,623	22,125	Inflation rate: 2% per annum.		
Special Education Tuition	130,911	162,952	101,640	53,649	73,676	112,310	Flat @ average of \$105,000	104,634	96,122
Shared Services	76,340	78,678	83,347	96,093	93,198	99,675	Flat @ average of \$95,000.	87,829	92,007
Special Ed - Support Services	0	0	0	0	0	0	Nil		
Testing & Supplies	0	0	0	0	0	0	Nil		
Subtotal	280,486	320,713	267,643	238,818	262,700	301,695			
2100 Health Supportive Services									
School Nurse	31,918	32,550	32,878	32,805	33,461	34,129	Inflation rate: 2% per annum.		
Other Health Support	732	2,050	999	1,912	1,841	1,715	Flat @ average of \$1,700.	1,617	1,665
Subtotal	32,650	34,600	33,877	34,717	35,302	35,844			
2220 Media & Computer Services									
Media Specialist	15,967	10,148	16,793	16,921	17,091	17,176	Colebrook teachers' contract: steps + 1% GWI annually.		
Computer/Technology Support	2,850	2,850	223	0	65	0	Flat @ average of \$750	785	455
Library Books, Periodicals & Software	5,421	6,073	6,868	6,007	10,463	9,730	Flat @ average of \$9,000	7,170	8,233
Equipment & Repairs	0	0	0	0	0	0	Nil		
Dues & Fees - Library	0	0	0	0	0	0	Nil		
Subtotal	24,238	19,071	23,884	22,928	27,619	26,906			
2310 Board of Education	5,080	9,415	9,929	7,141	6,180	7,450	Flat @ average of \$7,550	7,546	7,517
2320 Superintendent's Office									
Superintendent	47,500	51,000	47,452	52,500	52,500	53,550	Inflation rate: 2% per annum.		
Fiscal & Payroll Staff	28,642	29,749	30,053	30,946	31,648	32,288	Inflation rate: 2% per annum.		
Other Superintendent	3,938	4,316	5,934	4,526	5,671	5,050	Flat @ average of \$5,100	4,891	5,102
Subtotal	80,080	85,065	83,439	87,972	89,819	90,888			

2400 Support Services - Administration									
Principal	88,813	91,500	93,879	97,353	99,300	101,782	Inflation rate: 2% per annum.		
Secretary & Head Teacher	35,918	36,600	37,101	43,053	43,853	43,672	Inflation rate: 2% per annum.		
Other Administrative Support	2,300	2,644	3,565	3,518	3,544	11,050	Flat @ average of \$6,000	3,318	5,542
Subtotal	127,031	130,744	134,545	143,924	146,697	156,504			
2600 Operations & Maintenance									
Custodial Staff	41,859	42,911	44,538	37,183	36,391	41,423	Inflation rate: 2% per annum.		
Overtime & Summer Help	417	352	315	841	3,475	750	Flat @ average of \$750 per annum.	590	1,300
Service Contracts & Supplies	12,725	8,205	12,375	14,641	15,614	12,355	Inflation rate: 2% per annum.		
Water	4,077	3,786	5,111	8,980	5,472	8,300	Flat @ average of \$6,000	5,740	6,669
Electricity	19,013	17,531	16,180	16,564	14,940	20,000	Inflate 2013-14 @1% per annum.		
Heating Oil	29,241	19,103	29,898	32,655	39,055	39,600	Inflate 2013-14 @1% per annum.		
Building Repairs & Improvements	11,922	12,256	14,039	8,791	16,110	14,210	Flat @ average of \$14,500	13,107	13,311
Equipment & Repairs	4,278	6,773	8,197	19,368	17,451	6,615	Flat @ average of \$10,500	9,759	11,754
Subtotal	123,531	110,915	130,651	139,023	148,506	143,253			
2700 Student Transportation									
Regular Transportation	77,302	77,302	75,770	78,135	80,051	83,353	Inflate 2013-14 @ 1% per annum.		
Special Ed Transportation	36,732	17,971	17,641	18,512	24,052	24,361	Flat @ average of \$24,000	21,224	22,194
Subtotal	114,034	95,273	93,411	96,647	104,103	107,714			
2800 Employer Provided Benefits									
Medicare & Social Security	26,707	30,423	34,035	34,877	37,510	38,440	3.5% of certified + non-certified salaries.		
Life & Disability Insurance	2,422	2,337	2,160	2,658	2,414	2,660	Flat @ average of \$2,600	2,458	2,488
Health & Dental Insurance	147,790	171,583	172,169	177,274	158,290	187,530	16.0% of certified + non-certified salaries.		
Non-Certified Retirement Plan	3,545	3,615	23,709	36,031	17,015	11,868	7.0% of non-certified salaries.		
Unemployment, TRB & ERIP	0	13,962	425	0	0	150	Flat @ average of \$500		
Subtotal	180,463	221,921	232,498	250,840	215,229	240,648			
All Other	1,128	0	0	0	0	0	Nil		
Total School Budget	1,740,299	1,770,895	1,767,102	1,720,208	1,759,904	1,871,786			
Other Expenses									
Insurance	0	0	0	0	18,657	18,657	Flat @ \$18,700 per annum.		
Other Town Provided Services	0	0	0	0	32,523	32,523	Inflation rate: 2% per annum.		
Town Provided	0	0	0	0	51,180	51,180			
Debt Service	0	0	0	0	0	0	Nil		
Subtotal	0	0	0	0	51,180	51,180			
Total Budget	1,740,299	1,770,895	1,767,102	1,720,208	1,811,083	1,922,966			

Transitional Budget Estimates

Regional Board 2015-16 Interim Expenses							Amount
Administrative Support							
Interim Superintendent/Consultant - 30 days at \$500 per day							15,000
Secretarial - 25 days at \$120 per day							3,000
Legal							25,000
Financial Consultant - 15 days at \$500 per day							7,500
Advertising and Personnel Search Services							5,000
Community Communications and Transition Activities							2,000
Flexible Scheduling Consultant - 5 days at 500 per day							2,500
Classroom Packing							6,500
Teacher Planning							2,880
Total							69,380
Regional Board 2016-17 Operating Budget							
Moving							10,000
Classroom set up							4,200
Total							14,200
Town of Colebrook 2016-17 Budget							
Building Shutdown							
Clerical							3,000
Custodial							3,000
Alterations to Botelle							50,000
Total							56,000
Prepared by Jay Chittum & George Counter							
January 2015							

KAINEN, ESCALERA and M^CHALE PC
LABOR, EMPLOYMENT & EDUCATION LAWYERS

To : Jonathan Costa
From: Frederick L. Dorsey
Re: Labor Issues from Regionalization
Date: May 4, 2014

I. Introduction

This communication responds to initial questions regarding the labor relations impact of a potential decision by the Colebrook and Norfolk local boards of education (“Local Boards”) to regionalize for the purpose of providing public education to the students of the two communities. This communication responds only to the collective bargaining issues confronting the Local Boards, and perhaps subsequently the newly-formed regional board of education (hereinafter “Regional Board”), and does not deal with any personal contractual issues, *e.g.*, Superintendent contracts, or service contracts, *e.g.*, transportation contracts, which will be controlled by different issues of law. As will be further expanded upon below, the Local Boards should have no obligation to bargain about the decision to regionalize; the Local Boards will have, and should take a consistent position regarding, bargaining issues surrounding the regionalization during any collective bargaining required from the current date to the implementation of the regionalization decision (“transitional bargaining”) ; and the Regional Board will have decisions to make regarding recognition of existing bargaining units that will hinge, to a significant extent, on the Regional Board’s staffing decisions. While cost estimates for these eventualities are difficult to determine, because there is no way to accurately predict any individual union’s desire to challenge the actions of the Local or Regional Boards, ranges of costs will also be provided herein.

II. Obligation to Bargain

Section 10-239 *et seq.* of the Connecticut General Statutes provides for two or more towns in Connecticut to decide whether to establish a regional school district for the purposes of providing education to the students in the respective towns. This decision, which will ultimately be decided by a referendum vote of the participating towns, is a managerial decision that is not subject to collective bargaining. This means that the towns need not bargain with any unions representing employees of the Local Boards that will cease to exist upon regionalization regarding the decision to regionalize. The fact that the towns may unilaterally determine whether or not education should be provided by a regional, as opposed to local, board of education does not, however, mean that the Local Boards have no bargaining obligations with regard to the decision.

While the State Board of Labor Relations (“SBLR”) and, where appropriate, the State Department of Education (“SDE”), do not require the local or regional boards of education involved in a regionalization decision to bargain over that decision, there is an obligation to bargain over the impact of the decision once it is made. This means that if the towns determined that regionalization is appropriate, an obligation exists to bargain with the unions representing the employees of the Local Boards as to how the Local Boards’ employees will be impacted by the decision to regionalize. Many of these “impact” or “effects” decisions may already be addressed in the collective bargaining agreements (“CBA”) of the Local Boards, *e.g.*, layoff, retirement payment for unused sick leave/vacation *etc.* If a demand to bargain is made by any of the Local Boards’ unions, each CBA will need to be examined to determine whether there are additional impact issues on which the contract is silent that are raised by regionalization. Depending on the expiration date of the applicable CBA, any unaddressed collective bargaining issues would need to be addressed under either the midterm or regular bargaining provisions of the Municipal Employees Relations Act (“MERA”) or the Teachers Negotiations Act (“TNA”).

III. Procedures for Impact Negotiations

The key to implementing bargaining strategy with regard to the impact of a potential regionalization decision is understanding when the change in the relationship occurs between the Local Boards/Regional Board and the various unions. The effective date is not the date that the towns determine that they will regionalize, but instead is the date in which the operation of the educational programs changes from the Local Boards to the Regional Board. In effect, when will the paychecks for employees be signed by the Regional Board as opposed to the Local Boards. Until that point in time, the Local Boards, and any contracts they have negotiated or will negotiate with unions, will control the working relationship of the employees in question. If a point comes in the transition plan where the Local Boards continue to exist, but the Regional Board has been charged with operating the combined educational systems, the bargaining relationship could change, even though all three “employers” continue to exist.

Until the Regional Board takes control of the operation of the combined educational systems, the Local Boards will continue to have obligations to bargain with any unions representing their employees, consistent with the procedures established under MERA and the TNA. Negotiations of transitional contracts, which should be currently ongoing with Botelle School (“Botelle”) custodians and scheduled to commence in August with both the Norfolk and Colebrook teachers’ unions, will have to be commenced and, in all probability, completed by the Local Boards. Given that the actual regionalization decision will not occur until sometime during the middle of the 2014-15 fiscal year, it is unlikely that the obligation to bargain will switch to the Regional Board prior to July 1, 2015. Depending upon the transition plan established, this obligation may continue to remain with the Local Boards until July 1, 2016. In any event, the Local Boards will need to negotiate at least 3 CBAs prior to the transition of authority to the Regional Board.

During the negotiations of any transitional contracts, the Local Boards have two inter-related options. The first is to bargain agreements of limited duration, *i.e.*, one year contracts or one year extensions to contracts. With the Botelle custodians, this would mean a contract expiring on June 30, 2015; and, with the two teachers unions, contracts expiring June 30, 2016. These

durations would correspond with the most likely transition points for transferring control between the Local Boards and the Regional Board. Contingent upon recognition issues, which will be discussed in the next section hereafter, the expiration of these contracts would be coterminous with the change in operational control.

Notwithstanding the duration of the transitional contracts negotiated by the Local Boards, a form of the following contractual provision should be proposed by the Local Boards for addition to the duration clause of the contracts, regardless of their lengths, during all transitional bargaining:

Notwithstanding the above, the parties agree that should the Town of (Norfolk or Colebrook, as appropriate), in its sole discretion, determine that it will enter into a regionalization agreement for the provision of public education to students of the Town, the parties agree to reopen negotiations for the 201?-201? contract year solely for the purpose of negotiating the impact, if any, of the Town's regionalization decision.

This language would both codify the respective Town's right to unilaterally determine whether to regionalize and limit the negotiations regarding such regionalization to the impact on the Local Boards' employees. Similar language has been included in contracts for police and fire dispatchers under MERA, where there are comparable options for town's to regionalize to provide emergency dispatching services.

Given that any extension/new contract will necessarily involve issues of salary increases, the Local Boards should also give close attention to their existing health insurance obligations. The current provisions of the Affordable Health Care Act ("AHCA") have significant implications for the provision of health insurance benefits, and the costs thereof, to employees. Given that there is still some question with regard to whether regionalization will be approved, and the fact that the majority of the AHCA obligations will go into effect between now and January 1, 2018, it is incumbent upon the Local Boards to position themselves, in the case of a rejection of regionalization, or the new Regional Board, should regionalization be approved, in a manner to best deal

with the current statutory liabilities for providing healthcare coverage to employees. The specific terms of the Local Boards health insurance proposals should be developed in consultation with the Local Boards' healthcare consultants/providers.

IV. Regional Board's Recognition Obligations

Assuming that regionalization is approved, once the Regional Board has taken control of the combined educational programs, there will be questions as to the recognition of the bargaining units, if any, representing Regional Board employees. Current statutory and case law does not deal with the issue of the treatment or termination of existing CBAs should a board of education or other municipal employer cease to exist and a new municipal employer is formed. In the absence of such precedential statutory or case law guidance, the SBLR has often referenced and relied upon decisions of the National Labor Relations Board ("NLRB") to determine such state law questions. *See, e.g., Wilton Public Schools*, Decision No. 2104 (1981) and *Hamden Board of Education*, Decision No. 468 (Nov. 22, 2013).

Under NLRB precedent, "a decision of such fundamental importance to the basic direction of the corporate enterprise (whether to remain in business) is not included within the area of mandatory collective bargaining." *NLRB v. Transmarine Navigation*, 380 F.2d 933 (9th Cir. 1967). Thus, employers are free, without consultation with its union(s), to make determinations regarding termination of their business operations. While employers may, at their own discretion, close their businesses, once such decisions have been made, the employer is under the obligation to notify the union of its decision "sufficiently in advance of the termination so as to afford the union a fair opportunity to request and engage in bargaining concerning the effects of the decision to cease operations." *Melody San Bruno*, 325 NLRB No. 158 (1998); *Transmarine Navigation Corp.*, 170 NLRB No. 43 (1968); and *International Bridge & Iron*, 357 NLRB No. (2011). To satisfy such obligation, the employer must provide the union with timely notice of its decision to terminate operations, in this case the Local Boards notifying the unions of their intention to regionalize, which has been interpreted to mean that union be notified sufficiently in advance of the closure as "to allow for the exchange of information and proposals, and review those proposals at a time when the union still has leverage to bargain." *International*

Bridge & Iron, 357 NLRB No. 35 (2011). The NLRB has consistently determined that the effects bargaining required includes bargaining over severance pay, vacation pay, seniority, pensions (here only for noncertified employees), and other areas of importance and relevance to the employees. *See, e.g., Transmarine Navigation Corp.*, 170 NLRB No. 43 (1968) and *Dodge of Naperville*, 357 NLRB No. 183 (2012).

Further, upon creation of the Regional Board, if the Regional Board hires the previously existing workforce as employees of the Regional Board, there are questions as to what, if any, union would represent such employees. The applicable NLRB case law has found that when a company merges two separately represented workforces, the employer may choose to recognize one of the unions as the bargaining representative of the combined bargaining unit, provided that one of the merged groups constitutes such a large proportion of the combined workforce that there is no reason to question the majority status of that particular union. *Metropolitan Teletronics*, 279 NLRB No. 134 (1986). Here, it is unlikely that either Local Board's bargaining unit would be so much larger than the corresponding local unit so as to require recognition of the larger union as the bargaining representative for the combined unit. In such cases, the unions would be required to petition the SBLR to have an election to determine which, if either, union would represent the combined unit. If, however, two corresponding bargaining units, such as the custodians unit in Norfolk and the custodians unit in Colebrook, are represented by the same union, *e.g.*, AFCSME Council No. 4, the Regional Board would likely need to recognize AFSCME as the labor organization representing its custodians, again assuming that the Regional Board has hired all or a vast majority of the prior Local Board custodians. In that situation, the Regional Board would recognize AFSCME as the bargaining agent and negotiate a new collective bargaining agreement covering the combined unit.

V. Estimated Costs for the Above-referenced Strategies

While there are certainly costs associated with the above-referenced strategies, these costs are not additional costs attributable solely to the regionalization decision. The Botelle custodians and the Norfolk and Colebrook teachers contracts must be

negotiated regardless of whether there is a decision to regionalize. The only additional cost for the regionalization decision would be if the union(s) involved challenged the Local Boards' rights to unilaterally make the decision to regionalize. While such a challenge could be brought, we do not feel that there is a likelihood that such a challenge would be successful or, in fact, even raised. Given what we think would be an extreme burden on the union's part to prove its case, it is likely that such a challenge, if raised, could be successfully defended at the SBLR level for under \$15,000. Also, as mentioned above, since there are important wage and health insurance issues which should be dealt with in negotiations regardless of the answer to the regionalization question, regionalization should not add in any significant way to the negotiation costs of any of the transitional contracts.

VI. Conclusion

The Locals Boards have no obligation to bargain over the decision to regionalize educational services, but do have impact bargaining obligations should regionalization occur. Many of the impact issues, such as layoff clauses, are already contained in collective bargaining agreements and need not be renegotiated. The responsibility to negotiate will not, however, transfer to the new Regional Board until such time as the Regional Board actually assumes control of the new system and employs the workforce. During the transition, the Local Boards will have to continue to bargain any contracts due for negotiations under the MERA or TNA. Short contracts or contract extensions should be considered for such transitional bargaining, but the importance of wage and health insurance provisions should not be overlooked during these negotiations.

We trust that this communication has adequately addressed your current needs. Should you have any additional questions, please do not hesitate to contact me.

REGIONAL SCHOOL DISTRICT FOR NORFOLK AND COLEBROOK
MASTER LEASE AGREEMENT
ELEMENTARY SCHOOL LANDS AND BUILDINGS
TOWN OF NORFOLK

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