

## Hebron Public Schools

### 2015-16 Fiscal Year Budget Projection for October 1, 2015

This projection reflects three months of expenses for the 2015-16 fiscal year, but only one month of the school year.

This is very early in the year and some bills, such as utility and heating oil have not arrived, so there is limited information to work with. However, salaries and benefits amount to 80% of our budget. Because of the encumbrance process, we have a very accurate account of those dollars.

**1000 Accounts – Salaries.** These accounts show a balance as of the payroll of September 24, 2015. There are some staff funded through grants that are still being paid from the operating budget, two non-certified positions have just been filled and we have a resignation from a part time staff. This means that our budget with regard to salaries is in flux. With the balances currently shown, the salary lines will be positive for next projection.

**2000 Accounts – Benefits.** At this point we have only paid one Anthem bill and have two payrolls to project the dollars that are contributed by staff for medical insurance. By the time we get to the November projection, this account projection should be more refined. Even with the lack of data, this budget line is expected to be in balance.

**3000 Accounts – Professional Services.** It is early in the year to project any problems with this account, so the projected balances shown are based on last year's expenses. We will most likely end the year with little or no dollars in this category.

**4000 Accounts – Contracted Services & Electricity.** I reviewed the Eversource bills for July and August. This account will most likely be tight this year.

**5000 Accounts – Other Services.** The transportation account is in the red, but we expect some revenue to cover that expense before the end of the calendar year. It is also likely that the Special Ed. Tuition line will be in the red. Keep in mind this is where we post the excess cost grant, which should cover most of the deficit.

**6000 Accounts – Supplies.** This account series is very healthy, with the possible exception of the Heating Oil Account. Like the electricity account, the oil budget will be close or over budget.

**7000 Account – Equipment.** These accounts will be in budget.

**8000 Accounts – Other Expenses.** These accounts usually have no balance or very small balances at the end of the year.

**Conclusion:** It is early in the year with little information to work on, but with salaries and benefits looking good, it's a good start to the year.

HEBRON BOE EXPENDITURE REPORT  
YTD Through Payroll of October 1, 2015

Acct	Account Name	Adopted	Transfers	Adjusted	Ytd Expended	Encumbered	Total Exp/Encum	Adj. v Expense		Projected
		Budget 15-16		Budget 15-16				Balance	% Exp/Encum	
1111	ADMINISTRATORS SALARY	\$623,989	\$0	\$623,989	\$144,695	\$459,276	\$603,971	\$20,018	96.79%	\$18,000
1112	TEACHERS SALARY	\$4,965,921	\$0	\$4,965,921	\$578,641	\$4,270,567	\$4,849,208	\$116,713	97.65%	\$100,000
1113	STIPENDS	\$18,200	\$0	\$18,200	\$0	\$8,900	\$8,900	\$9,300	48.90%	\$0
1114	CURRICULUM DEVELOPMENT	\$12,500	\$0	\$12,500	\$4,760	\$495	\$5,255	\$7,245	42.04%	\$0
1115	SUBSTITUTE TEACHERS	\$68,200	\$0	\$68,200	\$4,200	\$0	\$4,200	\$64,000	6.16%	\$0
1117	TUTORING	\$3,000	\$0	\$3,000	\$0	\$0	\$0	\$3,000	0.00%	\$0
1119	SUMMER SCHOOL	\$19,068	\$0	\$19,068	\$20,479	\$0	\$20,479	(\$1,411)	107.40%	(\$1,411)
1122	BOOKKEEPER	\$53,896	\$0	\$53,896	\$13,959	\$39,884	\$53,843	\$53	99.90%	\$0
1123	SECRETARY	\$295,186	\$0	\$295,186	\$63,684	\$228,567	\$292,250	\$2,936	99.01%	\$0
1124	PARAPROFESSIONAL	\$671,966	\$0	\$671,966	\$69,506	\$528,133	\$597,639	\$74,326	88.94%	\$0
1125	CUSTODIAL	\$342,408	\$0	\$342,408	\$87,816	\$251,048	\$338,864	\$3,544	98.97%	\$0
1126	NURSE	\$111,445	\$0	\$111,445	\$16,816	\$88,255	\$105,071	\$6,374	94.28%	\$0
1127	TECHNOLOGY	\$130,147	\$0	\$130,147	\$30,439	\$100,785	\$131,224	(\$1,077)	100.83%	(\$1,077)
1000	<b>Total Salaries</b>	<b>\$7,315,926</b>	<b>\$0</b>	<b>\$7,315,926</b>	<b>\$1,034,996</b>	<b>\$5,975,910</b>	<b>\$7,010,906</b>	<b>\$305,020</b>	<b>95.83%</b>	<b>\$115,512</b>
2001	INSURANCE	\$2,086,664	\$0	\$2,086,664	\$223,498	\$1,605,472	\$1,828,970	\$257,694	87.65%	\$0
2002	FICA/MEDICARE	\$219,120	\$0	\$219,120	\$33,838	\$0	\$33,838	\$185,282	15.44%	\$0
2003	PENSION/NON-CERTS	\$89,600	\$0	\$89,600	\$0	\$0	\$0	\$89,600	0.00%	\$1,500
2004	TUITION REIMBURSEMENT	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$10,000	0.00%	\$0
2005	UNEMPLOYMENT COMPENSATION	\$24,000	\$0	\$24,000	\$249	\$0	\$249	\$23,751	1.04%	\$0
2006	WORKERS COMPENSATION	\$90,000	\$0	\$90,000	\$87,342	\$0	\$87,342	\$2,658	97.05%	\$2,658
2000	<b>Total Benefits</b>	<b>\$2,519,384</b>	<b>\$0</b>	<b>\$2,519,384</b>	<b>\$344,927</b>	<b>\$1,605,472</b>	<b>\$1,950,398</b>	<b>\$568,986</b>	<b>77.42%</b>	<b>\$4,158</b>
3002	PROFESSIONAL DEVELOPMENT	\$28,000	\$0	\$28,000	\$846	\$7,370	\$8,216	\$19,784	29.34%	\$400
3003	AHM YOUTH SERVICES	\$33,608	\$0	\$33,608	\$0	\$0	\$0	\$33,608	0.00%	\$0
3004	SPECIAL EDUCATION SERVICES	\$36,000	\$0	\$36,000	\$0	\$0	\$0	\$36,000	0.00%	(\$1,000)
3005	SCHOOL PHYSICIAN	\$2,000	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0	100.00%	\$0
3006	PHYSICAL THERAPY	\$36,656	\$0	\$36,656	\$2,320	\$25,868	\$28,188	\$8,468	76.90%	(\$500)
3007	OCCUPATIONAL THERAPY	\$59,241	\$0	\$59,241	\$3,677	\$55,540	\$59,217	\$24	99.96%	(\$1,200)
3008	TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
3009	BOARD OF ED SERVICES	\$60,000	\$0	\$60,000	\$3,602	\$6,398	\$10,000	\$50,000	16.67%	\$0
3011	PROFESSIONAL SERVICES	\$94,104	\$0	\$94,104	\$28,540	\$0	\$28,540	\$65,564	30.33%	\$400
3000	<b>Total Prof. Services</b>	<b>\$349,609</b>	<b>\$0</b>	<b>\$349,609</b>	<b>\$38,985</b>	<b>\$97,176</b>	<b>\$136,161</b>	<b>\$213,448</b>	<b>116693.54%</b>	<b>(\$1,900)</b>
4001	ELECTRICITY/SEWER	\$152,226	\$0	\$152,226	\$12,335	\$120,127	\$132,463	\$19,763	87.02%	\$500
4002	CONTRACTED SERVICES	\$161,513	\$0	\$161,513	\$31,696	\$99,543	\$131,239	\$30,274	81.26%	\$0
4042	COMPUTER EQUIPMENT LEASE	\$98,500	\$0	\$98,500	\$1,995	\$94,320	\$96,315	\$2,185	97.78%	\$400
4000	<b>Total Contracted Services</b>	<b>\$412,239</b>	<b>\$0</b>	<b>\$412,239</b>	<b>\$46,026</b>	<b>\$313,991</b>	<b>\$360,017</b>	<b>\$52,222</b>	<b>87.33%</b>	<b>\$900</b>

HPS EXPENDITURE REPORT  
YTD Through Payroll of October 1, 2015

		Adopted		Adjusted		Ytd Expended	Encumbered	Total Exp/Encum	Adj. v Expense		Projected Surplus/Deficit
		Budget 15-16	Transfers	Budget 15-16					Balance	% Exp/Encum	
5101	TRANSPORTATION-REGULAR	\$371,030	\$0	\$371,030	\$37,503	\$337,497	\$375,000	(\$3,970)	101.07%	\$0	Revenue
5102	TRANSPORTATION-SPECIAL ED	\$124,200	\$0	\$124,200	\$8,220	\$34,200	\$42,420	\$81,780	34.15%	\$0	
5600	MAGNET SCHOOL TUITION	\$65,600	\$0	\$65,600	\$0	\$0	\$0	\$65,600	0.00%	\$0	Excess Cost Grant
5600	TUITION-SPECIAL ED	\$138,750	\$0	\$138,750	\$10,670	\$113,640	\$124,310	\$14,440	89.59%	(\$2,500)	
5600	MAGNET SCHOOL SPED SERVICES	\$13,750	\$0	\$13,750	\$0	\$2,387	\$2,387	\$11,363	17.36%	\$0	
5901	TELEPHONE	\$15,580	\$0	\$15,580	\$3,540	\$10,520	\$14,060	\$1,520	90.24%	\$150	
5902	POSTAGE	\$8,200	\$0	\$8,200	\$212	\$480	\$692	\$7,508	8.43%	\$0	
5903	ADVERTISING	\$0	\$0	\$0	\$130	\$0	\$130	(\$130)	0.00%	(\$350)	
5904	PRINTING & BINDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	
5905	TRANSPORTATION-STAFF	\$5,950	\$0	\$5,950	\$128	\$2,146	\$2,274	\$3,676	38.22%	\$0	
5906	LIABILITY INSURANCE	\$85,500	\$0	\$85,500	\$86,486	\$0	\$86,486	(\$986)	101.15%	(\$986)	
5000	<b>Total Other Services</b>	<b>\$828,560</b>	<b>\$0</b>	<b>\$828,560</b>	<b>\$146,889</b>	<b>\$500,870</b>	<b>\$647,759</b>	<b>\$180,801</b>	<b>78.18%</b>	<b>(\$3,686)</b>	
6111	INSTRUCTIONAL SUPPLIES	\$95,292	\$0	\$95,292	\$40,472	\$22,593	\$63,065	\$32,227	66.18%	\$0	
6112	TECH SUPPLIES	\$9,395	\$0	\$9,395	\$716	\$92	\$808	\$8,587	8.60%	\$0	
6113	COMPUTER SUPPLIES	\$37,905	\$0	\$37,905	\$9,009	\$1,580	\$10,589	\$27,316	27.94%	\$150	
6410	TEXTBOOKS	\$90,492	\$0	\$90,492	\$56,332	\$5,821	\$62,152	\$28,340	68.68%	\$0	
6421	LIBRARY BOOKS	\$3,000	\$0	\$3,000	\$1,259	\$556	\$1,815	\$1,185	60.50%	\$0	
6422	PERIODICALS	\$4,031	\$0	\$4,031	\$0	\$1,437	\$1,437	\$2,594	35.65%	\$0	
6901	OFFICE SUPPLIES	\$38,122	\$0	\$38,122	\$14,237	\$1,825	\$16,062	\$22,060	42.13%	\$0	
6902	HEALTH SUPPLIES	\$4,000	\$0	\$4,000	\$630	\$119	\$748	\$3,252	18.71%	\$0	
6903	LIBRARY SUPPLIES	\$1,900	\$0	\$1,900	\$742	\$0	\$742	\$1,159	39.03%	\$0	
6904	CUSTODIAL SUPPLIES	\$41,000	\$0	\$41,000	\$4,647	\$13,198	\$17,845	\$23,155	43.52%	\$400	
6905	HEATING OIL	\$150,800	\$0	\$150,800	\$0	\$145,520	\$145,520	\$5,280	96.50%	\$0	
6906	GASOLINE/Diesel	\$64,200	\$0	\$64,200	\$3,259	\$39,241	\$42,500	\$21,700	66.20%	\$300	
6000	<b>Total Supplies</b>	<b>\$540,137</b>	<b>\$0</b>	<b>\$540,137</b>	<b>\$131,303</b>	<b>\$231,981</b>	<b>\$363,284</b>	<b>\$176,853</b>	<b>67.26%</b>	<b>\$850</b>	
7301	EQUIPMENT/INSTRUCTIONAL	\$0	\$0	\$0	\$433	\$0	\$433	(\$433)	0.00%	(\$433)	
7303	EQUIPMENT/NON INSTRUCTIONAL	\$11,100	\$0	\$11,100	\$2,376	\$2,100	\$4,476	\$6,624	40.33%	\$433	
7000	<b>Total Equipment</b>	<b>\$11,100</b>	<b>\$0</b>	<b>\$11,100</b>	<b>\$2,809</b>	<b>\$2,100</b>	<b>\$4,909</b>	<b>\$6,191</b>	<b>44.23%</b>	<b>\$0</b>	
8901	DUES & FEES	\$10,500	\$0	\$10,500	\$300	\$708	\$1,008	\$9,492	9.60%	\$0	
	MEETINGS & CONFERENCES	\$3,000	\$0	\$3,000	\$422	\$50	\$472	\$2,528	0.00%	\$0	
8000	<b>Total Other</b>	<b>\$13,500</b>	<b>\$0</b>	<b>\$13,500</b>	<b>\$722</b>	<b>\$758</b>	<b>\$1,480</b>	<b>\$12,020</b>	<b>10.96%</b>	<b>\$0</b>	
100	<b>Total General Fund</b>	<b>\$11,990,454</b>	<b>\$0</b>	<b>\$11,990,454</b>	<b>\$1,746,656</b>	<b>\$8,728,258</b>	<b>\$10,474,914</b>	<b>\$1,515,541</b>	<b>87.36%</b>	<b>\$115,834</b>	