

Hebron Public Schools

2015-16 Fiscal Year Budget Projection for December 1, 2015

This projection reflects Five months of expenses for the 2015-16 fiscal year, but three months of the school year. This information is the fixed budget data upon which the 2016-17 Budget request has been developed.

1000 Accounts – Salaries. Salaries show a balance as of the payroll of December 3, 2015. There is a significant balance in the teacher salary account, which has been caused by staff turnover and leaves. It is not expected that this balance will grow, and may diminish due to short and long term substitute costs associated with leaves.

2000 Accounts – Benefits. With five months of bills, the balance in this account is growing. As with salaries, this is caused by the large turnover of staff and changes in benefit coverage. Several staff members have also voluntarily moved to the High Deductible Health Plan.

3000 Accounts – Professional Services. 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 budget category.

4000 Accounts – Contracted Services & Electricity. I reviewed the EverSource (formerly CL&P) bills for July and August. This account continues to project very tight this year.

5000 Accounts – Other Services. The transportation account is in the red, but revenue is expected to cover that expense before the end of the year. The Special Education Tuition line may be in the red. Keep in mind this is where we post the Excess Cost Grant. We have recently submitted Excess Cost Grant data to the state and it is estimated at this time Hebron will receive about \$39,000. There has been recent information from the State that the general budget is projected in the red and the Governor may make mid-year adjustments. In the past this has translated into reductions in the amount districts receive for the special education services reimbursed by the Excess Cost Grant. We will be watching this closely as a reduction could impact our budget.

6000 Accounts – Supplies. Most supply accounts are tracking normally, with the exception of the Heating Oil Account. Like the electricity account, the oil budget will be close or over budget.

7000 Account – Equipment. These accounts are expected to be expended.

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

Conclusion: The balance shown is higher than we would normally expect and is directly related to staff turnover.

100 General Fund
Fiscal Year 2015-16

HEBRON BOE EXPENDITURE REPORT
YTD Through Payroll of December 3, 2015

Acct	Account Name	Adopted		Adjusted		Adj. v Expense			Projected	
		Budget 15-16	Transfers	Budget 15-16	Ytd Expended	Encumbered	Total Exp/Encum	Balance		% Exp/Encum
1111	ADMINISTRATORS SALARY	\$623,989	\$0	\$623,989	\$264,099	\$349,446	\$613,545	\$10,444	98.33%	\$9,500
1112	TEACHERS SALARY	\$4,965,921	-\$11,960	\$4,953,961	\$1,535,462	\$3,213,871	\$4,749,334	\$204,627	95.64%	\$165,000
1113	STIPENDS	\$18,200	\$0	\$18,200	\$8,470	\$7,600	\$16,070	\$2,130	88.30%	\$0
1114	CURRICULUM DEVELOPMENT	\$12,500	\$0	\$12,500	\$5,395	\$0	\$5,395	\$7,105	43.16%	\$0
1115	SUBSTITUTE TEACHERS	\$68,200	\$0	\$68,200	\$15,750	\$45,475	\$61,225	\$6,975	89.77%	\$0
1117	TUTORING	\$3,000	\$0	\$3,000	\$0	\$0	\$0	\$3,000	0.00%	\$0
1119	SUMMER SCHOOL	\$19,068	\$1,425	\$20,493	\$20,479	\$0	\$20,479	\$14	107.40%	\$0
1122	BOOKKEEPER	\$53,896	\$0	\$53,896	\$23,930	\$29,913	\$53,843	\$53	99.90%	\$0
1123	SECRETARY	\$295,186	\$0	\$295,186	\$115,798	\$142,995	\$258,793	\$36,393	87.67%	\$15,000
1124	PARAPROFESSIONAL	\$671,966	\$0	\$671,966	\$226,365	\$394,739	\$621,103	\$50,862	92.43%	\$5,000
1125	CUSTODIAL	\$342,408	\$0	\$342,408	\$139,311	\$200,105	\$339,415	\$2,993	99.13%	\$0
1126	NURSE	\$111,445	\$0	\$111,445	\$40,521	\$64,943	\$105,463	\$5,982	94.63%	\$0
1127	TECHNOLOGY	\$130,147	\$1,100	\$131,247	\$56,536	\$74,688	\$131,224	\$23	100.83%	\$0
1000	Total Salaries	\$7,315,926	-\$9,435	\$7,306,491	\$2,452,115	\$4,523,774	\$6,975,890	\$330,601	95.35%	\$194,500
2001	INSURANCE	\$2,086,664	\$0	\$2,086,664	\$845,483	\$725,021	\$1,570,504	\$516,160	75.26%	\$8,000
2002	FICA/MEDICARE	\$219,120	\$0	\$219,120	\$78,805	\$138,400	\$217,205	\$1,915	99.13%	\$1,000
2003	PENSION/NON-CERTS	\$89,600	\$0	\$89,600	\$11,437	\$75,250	\$86,687	\$2,913	96.75%	\$1,500
2004	TUITION REIMBURSEMENT	\$10,000	\$0	\$10,000	\$0	\$10,000	\$10,000	\$0	100.00%	\$0
2005	UNEMPLOYMENT COMPENSATION	\$24,000	\$0	\$24,000	\$975	\$0	\$975	\$23,025	4.06%	\$0
2006	WORKERS COMPENSATION	\$90,000	\$0	\$90,000	\$87,245	\$0	\$87,245	\$2,755	96.94%	\$2,755
2000	Total Benefits	\$2,519,384	\$0	\$2,519,384	\$1,023,944	\$948,671	\$1,972,615	\$546,769	78.30%	\$13,255
3002	PROFESSIONAL DEVELOPMENT	\$28,000	\$0	\$28,000	\$4,675	\$3,624	\$8,299	\$19,701	29.64%	\$400
3003	AHM YOUTH SERVICES	\$33,608	\$0	\$33,608	\$33,278	\$0	\$33,278	\$331	99.02%	\$331
3004	SPECIAL EDUCATION SERVICES	\$36,000	\$0	\$36,000	\$5,535	\$9,465	\$15,000	\$21,000	41.67%	\$100
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	\$9,976	\$18,212	\$28,188	\$8,468	76.90%	\$0
3007	OCCUPATIONAL THERAPY	\$59,241	\$0	\$59,241	\$19,509	\$39,708	\$59,217	\$24	99.96%	\$0
3008	TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
3009	BOARD OF ED SERVICES	\$60,000	\$0	\$60,000	\$29,400	\$0	\$29,400	\$30,600	49.00%	\$0
3011	PROFESSIONAL SERVICES	\$94,104	\$0	\$94,104	\$47,510	\$11,084	\$58,594	\$35,510	62.27%	\$400
3000	Total Prof. Services	\$349,609	\$0	\$349,609	\$149,883	\$84,093	\$233,975	\$115,634	66.92%	\$1,231
4001	ELECTRICITY/SEWER	\$152,226	\$0	\$152,226	\$41,760	\$98,401	\$140,161	\$12,065	92.07%	\$500
4002	CONTRACTED SERVICES	\$161,513	\$0	\$161,513	\$57,851	\$96,984	\$154,835	\$6,678	95.87%	\$0
4042	COMPUTER EQUIPMENT LEASE	\$98,500	\$0	\$98,500	\$6,400	\$26,567	\$32,966	\$65,534	33.47%	\$400
4000	Total Contracted Services	\$412,239	\$0	\$412,239	\$106,010	\$221,952	\$327,962	\$84,277	79.56%	\$900

100 General Fund
Fiscal Year 2015-16

HPS EXPENDITURE REPORT
YTD Through Payroll of December 3, 2015

		Adopted		Adjusted		Ytd Expended	Encumbered	Total Exp/Encum	Adj. v Expense		Projected	
		Budget 15-16	Transfers	Budget 15-16					Balance	% Exp/Encum		
5101	TRANSPORTATION-REGULAR	\$371,030	\$0	\$371,030	\$112,509	\$262,491	\$375,000	(\$3,970)	101.07%	\$0	Revenue Est. \$6K	
5102	TRANSPORTATION-SPECIAL ED	\$124,200	\$0	\$124,200	\$16,770	\$99,130	\$115,900	\$8,300	93.32%	\$0		
5600	MAGNET SCHOOL TUITION	\$65,600	\$0	\$65,600	\$48,255	\$0	\$48,255	\$17,345	73.56%	\$0		
5600	TUITION-SPECIAL ED	\$138,750	\$0	\$138,750	\$32,818	\$90,940	\$123,758	\$14,992	89.19%	\$0	ECS Grant Est. \$39K	
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	\$6,433	\$7,627	\$14,060	\$1,520	90.24%	\$150		
5902	POSTAGE	\$8,200	\$0	\$8,200	\$488	\$879	\$1,367	\$6,833	16.67%	\$0		
5903	ADVERTISING	\$0	\$500	\$500	\$160	\$30	\$190	\$310	0.00%	\$0		
5904	PRINTING & BINDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0		
5905	TRANSPORTATION-STAFF	\$5,950	\$0	\$5,950	\$908	\$1,749	\$2,657	\$3,293	44.66%	\$0		
5906	LIABILITY INSURANCE	\$85,500	\$1,500	\$87,000	\$86,486	\$0	\$86,486	\$514	101.15%	\$0		
5000	Total Other Services	\$828,560	\$2,000	\$830,560	\$304,827	\$465,233	\$770,060	\$60,500	92.94%	\$150		
6111	INSTRUCTIONAL SUPPLIES	\$95,292	\$0	\$95,292	\$60,387	\$7,411	\$67,798	\$27,494	71.15%	\$0		
6112	TECH SUPPLIES	\$9,395	\$0	\$9,395	\$2,345	\$5	\$2,350	\$7,045	25.01%	\$0		
6113	COMPUTER SUPPLIES	\$37,905	\$0	\$37,905	\$10,385	\$313	\$10,698	\$27,207	28.22%	\$150		
6410	TEXTBOOKS	\$90,492	\$0	\$90,492	\$60,124	\$28,016	\$88,140	\$2,352	97.40%	\$0		
6421	LIBRARY BOOKS	\$3,000	\$0	\$3,000	\$2,130	\$680	\$2,810	\$190	93.67%	\$0		
6422	PERIODICALS	\$4,031	\$0	\$4,031	\$1,437	\$0	\$1,437	\$2,594	35.65%	\$0		
6901	OFFICE SUPPLIES	\$38,122	\$0	\$38,122	\$17,412	\$1,310	\$18,723	\$19,399	49.11%	\$0		
6902	HEALTH SUPPLIES	\$4,000	\$0	\$4,000	\$1,362	\$75	\$1,437	\$2,563	35.92%	\$0		
6903	LIBRARY SUPPLIES	\$1,900	\$0	\$1,900	\$811	\$0	\$811	\$1,089	42.71%	\$0		
6904	CUSTODIAL SUPPLIES	\$41,000	\$0	\$41,000	\$16,796	\$6,614	\$23,410	\$17,590	57.10%	\$400		
6905	HEATING OIL	\$150,800	\$0	\$150,800	\$52,630	\$92,890	\$145,520	\$5,280	96.50%	\$0		
6906	GASOLINE/Diesel	\$64,200	\$0	\$64,200	\$38,260	\$25,260	\$63,520	\$680	98.94%	\$300		
6000	Total Supplies	\$540,137	\$0	\$540,137	\$264,079	\$162,575	\$426,654	\$113,482	78.99%	\$850		
7301	EQUIPMENT/INSTRUCTIONAL	\$0	\$435	\$435	\$433	\$0	\$433	\$2	0.00%	\$0		
7303	EQUIPMENT/NON INSTRUCTIONAL	\$11,100	\$0	\$11,100	\$4,497	\$164	\$4,661	\$6,439	41.99%	\$433		
7000	Total Equipment	\$11,100	\$435	\$11,535	\$4,930	\$164	\$5,094	\$6,441	45.89%	\$433		
8901	DUES & FEES	\$10,500	\$0	\$10,500	\$2,342	\$195	\$2,537	\$7,963	24.16%	\$0		
	MEETINGS & CONFERENCES	\$3,000	\$0	\$3,000	\$735	\$82	\$816	\$2,184	0.00%	\$0		
8000	Total Other	\$13,500	\$0	\$13,500	\$3,077	\$277	\$3,353	\$10,147	24.84%	\$0		
100	Total General Fund	\$11,990,454	-\$7,000	\$11,983,454	\$4,308,865	\$6,406,739	\$10,715,604	\$1,267,851	89.37%	\$211,319		