

Hebron Public Schools**2015-16 Fiscal Year Budget Projection for January 1, 2015**

This projection reflects Six months of expenses for the 2015-16 fiscal year, but four 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. Since the budget stabilized in November, the projected balance has not varied much. It is not expected that this balance will grow, and may diminish slightly due to short and long term substitute costs associated with leaves.

2000 Accounts – Benefits. With six months of bills, the balance in this account is growing and looks like it could be significant by year end. 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, however, the longer this warm weather lasts the more likely we will have a small surplus.

5000 Accounts – Other Services. The transportation account has received some revenue, so it no longer shows in the red. The Special Education Tuition line is looking good, and combined with the expected revenue from the Excess Cost Grant, the balance by the end of the year could run close to \$50,000. We will be watching this account closely in order to judge the balance in the 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 have experienced in the past and is directly related to staff turnover and changes in the Special Education

100 General Fund
Fiscal Year 2015-16

HEBRON BOE EXPENDITURE REPORT
YTD Through Payroll of January 1, 2016

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	\$310,641	\$300,004	\$610,645	\$13,344	97.86%	\$9,500
1112	TEACHERS SALARY	\$4,965,921	-\$11,960	\$4,953,961	\$1,919,697	\$2,839,965	\$4,759,662	\$194,299	95.85%	\$165,000
1113	STIPENDS	\$18,200	\$0	\$18,200	\$8,840	\$7,600	\$16,440	\$1,760	90.33%	\$0
1114	CURRICULUM DEVELOPMENT	\$12,500	\$0	\$12,500	\$5,465	\$0	\$5,465	\$7,035	43.72%	\$0
1115	SUBSTITUTE TEACHERS	\$68,200	\$0	\$68,200	\$21,863	\$38,590	\$60,453	\$7,748	88.64%	\$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%	\$14
1122	BOOKKEEPER	\$53,896	\$0	\$53,896	\$27,519	\$25,924	\$53,443	\$453	99.16%	\$0
1123	SECRETARY	\$295,186	\$0	\$295,186	\$135,948	\$123,504	\$259,452	\$35,734	87.89%	\$15,000
1124	PARAPROFESSIONAL	\$671,966	\$0	\$671,966	\$291,937	\$351,362	\$643,299	\$28,666	95.73%	\$5,000
1125	CUSTODIAL	\$342,408	\$0	\$342,408	\$178,061	\$162,383	\$340,445	\$1,963	99.43%	\$0
1126	NURSE	\$111,445	\$0	\$111,445	\$50,731	\$55,307	\$106,037	\$5,408	95.15%	\$0
1127	TECHNOLOGY	\$130,147	\$1,100	\$131,247	\$66,790	\$64,434	\$131,224	\$23	100.83%	\$0
1000	Total Salaries	\$7,315,926	-\$9,435	\$7,306,491	\$3,037,971	\$3,969,074	\$7,007,044	\$299,446	95.78%	\$194,514
2001	INSURANCE	\$2,086,664	\$0	\$2,086,664	\$973,053	\$601,951	\$1,575,004	\$511,660	75.48%	\$15,000
2002	FICA/MEDICARE	\$219,120	\$0	\$219,120	\$96,990	\$121,400	\$218,390	\$730	99.87%	\$250
2003	PENSION/NON-CERTS	\$89,600	\$0	\$89,600	\$12,237	\$2,400	\$14,637	\$74,963	16.34%	\$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	\$2,063	\$0	\$2,063	\$21,937	8.60%	\$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	\$1,171,586	\$735,751	\$1,907,338	\$612,046	75.71%	\$19,505
3002	PROFESSIONAL DEVELOPMENT	\$28,000	\$0	\$28,000	\$9,249	\$0	\$9,249	\$18,751	33.03%	\$0
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	\$15,000	\$0	\$15,000	\$21,000	41.67%	\$100
3005	SCHOOL PHYSICIAN	\$2,000	\$0	\$2,000	\$1,000	\$1,000	\$2,000	\$0	100.00%	\$0
3006	PHYSICAL THERAPY	\$36,656	\$0	\$36,656	\$13,543	\$14,645	\$28,188	\$8,468	76.90%	\$0
3007	OCCUPATIONAL THERAPY	\$59,241	\$0	\$59,241	\$31,372	\$27,846	\$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	\$30,557	\$0	\$30,557	\$29,443	50.93%	\$0
3011	PROFESSIONAL SERVICES	\$94,104	\$0	\$94,104	\$54,935	\$1,770	\$56,705	\$37,399	60.26%	\$400
3000	Total Prof. Services	\$349,609	\$0	\$349,609	\$188,933	\$45,261	\$234,193	\$115,416	66.99%	\$831
4001	ELECTRICITY/SEWER	\$152,226	\$0	\$152,226	\$60,541	\$87,056	\$147,597	\$4,629	96.96%	\$0
4002	CONTRACTED SERVICES	\$161,513	\$0	\$161,513	\$62,733	\$54,814	\$117,546	\$43,967	72.78%	\$0
4042	COMPUTER EQUIPMENT LEASE	\$98,500	\$0	\$98,500	\$10,663	\$42,636	\$53,299	\$45,201	54.11%	\$400
4000	Total Contracted Services	\$412,239	\$0	\$412,239	\$133,936	\$184,505	\$318,441	\$93,798	77.25%	\$400

100 General Fund
Fiscal Year 2015-16

HPS EXPENDITURE REPORT
YTD Through Payroll of January 1, 2016

		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	\$144,083	\$224,988	\$369,071	\$1,959	99.47%	\$0	Revenue Est. \$6K
5102	TRANSPORTATION-SPECIAL ED	\$124,200	\$0	\$124,200	\$20,190	\$96,140	\$116,330	\$7,870	93.66%	\$0	
5600	MAGNET SCHOOL TUITION	\$65,600	\$0	\$65,600	\$52,855	\$0	\$52,855	\$12,745	80.57%	\$0	EC Grant Est. \$39K
5600	TUITION-SPECIAL ED	\$138,750	\$0	\$138,750	\$60,918	\$62,840	\$123,758	\$14,992	89.19%	\$20,000	
5600	MAGNET SCHOOL SPED SERVICES	\$13,750	\$0	\$13,750	\$597	\$1,790	\$2,387	\$11,363	17.36%	\$0	
5901	TELEPHONE	\$15,580	\$0	\$15,580	\$7,879	\$6,181	\$14,060	\$1,520	90.24%	\$150	
5902	POSTAGE	\$8,200	\$0	\$8,200	\$778	\$719	\$1,498	\$6,702	18.26%	\$0	
5903	ADVERTISING	\$0	\$500	\$500	\$230	\$382	\$612	(\$112)	0.00%	\$0	
5904	PRINTING & BINDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	
5905	TRANSPORTATION-STAFF	\$5,950	\$0	\$5,950	\$1,384	\$1,589	\$2,973	\$2,977	49.96%	\$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	\$375,401	\$394,629	\$770,030	\$60,530	92.94%	\$20,150	
6111	INSTRUCTIONAL SUPPLIES	\$95,292	\$0	\$95,292	\$61,387	\$6,412	\$67,799	\$27,494	71.15%	\$0	
6112	TECH SUPPLIES	\$9,395	\$0	\$9,395	\$2,881	\$5	\$2,886	\$6,509	30.72%	\$0	
6113	COMPUTER SUPPLIES	\$37,905	\$0	\$37,905	\$10,781	\$60	\$10,842	\$27,063	28.60%	\$150	
6410	TEXTBOOKS	\$90,492	\$0	\$90,492	\$63,616	\$24,497	\$88,113	\$2,379	97.37%	\$0	
6421	LIBRARY BOOKS	\$3,000	\$0	\$3,000	\$2,499	\$311	\$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	\$19,208	\$761	\$19,968	\$18,154	52.38%	\$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	\$19,768	\$7,870	\$27,638	\$13,362	67.41%	\$400	
6905	HEATING OIL	\$150,800	\$0	\$150,800	\$61,039	\$84,481	\$145,520	\$5,280	96.50%	\$0	
6906	GASOLINE/Diesel	\$64,200	\$0	\$64,200	\$38,382	\$25,260	\$63,642	\$558	99.13%	\$300	
6000	Total Supplies	\$540,137	\$0	\$540,137	\$283,171	\$149,732	\$432,903	\$107,234	80.15%	\$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	\$776	\$50	\$826	\$2,174	0.00%	\$0	
8000	Total Other	\$13,500	\$0	\$13,500	\$3,118	\$245	\$3,363	\$10,137	24.91%	\$0	
100	Total General Fund	\$11,990,454	-\$7,000	\$11,983,454	\$5,199,046	\$5,479,360	\$10,678,406	\$1,305,048	89.06%	\$236,683	