

## Hebron Board of Education Superintendent's Proposed Budget for 2015-16

### 1000 - PERSONNEL SALARIES

Hebron Board of Education certified salary account consists of teachers, pupil support personnel, substitutes, and tutors as well as all district administrative staff. This account group also includes stipends to staff for various extra-curricular activities and curriculum work. For FY 2015-16 the Personnel account totals \$7,455,722 a reduction of **(\$115,980)** compared to \$7,577,402 for FY2014-15. A comparison of this account group between FY2013-14, FY2014-15 and requested for 2015-16 follows:

Acct	Account Name	Expended	STAFF	Adopted	Transfers	Adjusted	STAFF	Supt. Req.	STAFF	Adj. v Req.	Adj. v Req.
		2013-14		2014-15		2014-15		2015-16		Increase	% Increase
1111	ADMINISTRATORS SALARY	\$ 721,478	5.40	\$715,248	\$0	\$715,248	5.60	\$723,628	5.60	\$8,380	1.17%
1112	TEACHERS SALARY	\$ 5,093,784	77.2	\$5,123,235	-\$17,200	\$5,106,035	76.2	\$5,006,079	72.2	(\$99,956)	-1.96%
1113	STIPENDS	\$ 17,520		\$15,700	\$0	\$15,700		\$18,200		\$2,500	15.92%
1114	CURRICULUM DEVELOPMENT	\$ 16,753		\$12,500	\$0	\$12,500		\$12,500		\$0	0.00%
1115	SUBSTITUTE TEACHERS	\$ 144,935		\$76,000	\$0	\$76,000		\$68,200		(\$7,800)	-10.26%
1117	TUTORING	\$ 80		\$615	\$0	\$615		\$3,000		\$2,385	387.80%
1119	SUMMER SCHOOL	\$ 19,178		\$23,988	\$0	\$23,988		\$19,068		(\$4,920)	-20.51%
1122	BOOKKEEPER	\$ 49,492	1.0	\$52,275	\$0	\$52,275	1.0	\$53,896	1.0	\$1,621	3.10%
1123	SECRETARIES	\$ 322,604	10.1	\$315,999	\$0	\$315,999	9.1	\$295,186	9.1	(\$20,813)	-6.59%
1124	PARAPROFESSIONAL	\$ 675,880	38.2	\$676,906	\$0	\$676,906	38.2	\$671,965	36.2	(\$4,941)	-0.73%
1125	CUSTODIAL	\$ 312,317	8.2	\$329,786	\$9,000	\$338,786	8.2	\$342,408	8.2	\$3,622	1.07%
1126	NURSE	\$ 108,753	2.0	\$108,911	\$0	\$108,911	2.0	\$111,445	2.0	\$2,534	2.33%
1127	TECHNOLOGY	\$ 120,901	4.0	\$126,238	\$2,500	\$128,738	3.0	\$130,147	3.0	\$1,409	1.09%
<b>1000</b>	<b>Total Salaries</b>	<b>\$7,603,675</b>	<b>146.1</b>	<b>\$7,577,402</b>	<b>-\$5,700</b>	<b>\$7,571,702</b>	<b>143.3</b>	<b>\$7,455,722</b>	<b>137.30</b>	<b>(\$115,980)</b>	<b>-1.53%</b>

**1111 Administrators** - The Board of Education recently reached a settlement with the Administrators' for a new three year contract beginning July 1, 2015 through June 30, 2018. This contract reflects a 3.0% increase for FY2015-16, a 3.0% increase for FY2016-17 and a 3.0% increase for FY2017-18.

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**1112 Teachers** - The Board of Education reached a settlement last year with the teachers for a three year contract for the period July 1, 2014 through June 30, 2017. This contract reflects a 2.75% increase for FY2014-15, a 2.95% increase for FY2015-16 and a 2.95% increase for FY2016-17.

**1115 Substitutes** – The reduction in teacher substitutes reflects the shift from sending teachers out for Professional Development to having many of those activities occur on the shortened days on the school calendar.

**1123-1125 Non Certified Staff** - The non-certified staff contract expires on June 30, 2015. Negotiations are expected to begin early in 2015. Average settlements across the state as of December 2014 range between 2.5%-3.5%.

For FY2015-16, we have reduced three classroom sections compared to FY2014-15 as a result of declining enrollments. See total sections k-6 on page 13 of budget presentation.

**1122, 1126, & 1127 Unaffiliated Staff** - In addition to the union contracts, there are several non-union employees including the Administrative Assistant to the Superintendent, Bookkeeper, Building and Grounds Foreman, two school nurses, and three technology staff. We are proposing a 3% salary increase for them as well.

There are no new positions being recommended for 2015-16.

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### 2000 - BENEFITS

Acct	Account Name	Expended 2013-14	STAFF	Adopted 2014-15	Transfers	Adjusted 2014-15	STAFF	Supt. Req. 2015-16	STAFF	Adj. v Req. Increase	Adj. v Req. % Increase
2001	INSURANCE	\$ 1,942,649		\$1,939,000	\$0	\$1,939,000		\$2,131,664		\$192,664	9.94%
2002	FICA/MEDICARE	\$ 206,766		\$217,600	\$0	\$217,600		\$219,120		\$1,520	0.70%
2003	PENSION/NON-CERTS	\$ 66,724		\$77,600	\$0	\$77,600		\$89,600		\$12,000	15.46%
2004	TUITION REIMBURSEMENT	\$ 10,000		\$10,000	\$0	\$10,000		\$10,000		\$0	0.00%
2005	UNEMPLOYMENT COMPENSATION	\$ 18,493		\$30,000	\$0	\$30,000		\$24,000		(\$6,000)	-20.00%
2006	WORKERS COMPENSATION	\$ 84,211		\$93,200	\$0	\$93,200		\$90,000		(\$3,200)	-3.43%
<b>2000</b>	<b>Total Benefits</b>	<b>\$2,328,843</b>		<b>\$2,367,400</b>	<b>\$0</b>	<b>\$2,367,400</b>		<b>\$2,564,384</b>		<b>\$196,984</b>	<b>8.32%</b>

**2001 Insurance** - Hebron Board of Education's benefits expenditures will total \$2,564,960 for FY2015-16, an increase of 8.35 % from the current year's \$2,367,400 amount. Benefit costs are 21 % of the District's total budget. The district is exploring self-insurance and finding ways to buffer long term increases.

**2002 FICA/Medicare** - Social Security/Medicare Insurance Tax is based on wages that are subject to these taxes. The Pension Contribution is for eligible non-certified staff participating in the Town Pension Plan and Board contracted contributions for administrator TSA's.

**2003 Pension Non-Cert/Admin** – This account represents the Board's contractual obligation for non-certified pension contributions and certified contractual TSA contributions.

**2004 Tuition Reimbursement** – This account results from contractual obligations to teachers for continued education.

**2005 Unemployment Comp & 2006 Worker's Compensation** – These two accounts are required under Connecticut General Statutes as a Board of Education obligation.

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### 3000 - PROFESSIONAL/TECHNICAL SERVICES

The Professional/Technical Services category will decrease -1.38% in FY2015-16.

Acct	Account Name	Expended 2013-14	STAFF	Adopted 2014-15	Transfers	Adjusted 2014-15	STAFF	Supt. Req. 2015-16	STAFF	Adj. v Req. Increase	Adj. v Req. % Increase
3002	PROFESSIONAL DEVELOPMENT	\$ 26,334		\$27,000	\$0	\$27,000		\$28,000		\$1,000	3.70%
3003	AHM YOUTH SERVICES	\$ 20,972		\$33,274	\$0	\$33,274		\$34,400		\$1,126	3.38%
3004	SPECIAL EDUCATION SERVICES	\$ 39,119		\$36,000	\$0	\$36,000		\$36,000		\$0	0.00%
3005	SCHOOL PHYSICIAN	\$ 2,000		\$2,000	\$0	\$2,000		\$2,000		\$0	0.00%
3006	PHYSICAL THERAPY	\$ 35,400		\$40,088	\$0	\$40,088		\$36,656		(\$3,432)	-8.56%
3007	OCCUPATIONAL THERAPY	\$ 63,790		\$75,635	\$0	\$75,635		\$59,241		(\$16,394)	-21.68%
3008	TESTING	\$ 4,450		\$1,670	\$0	\$1,670		\$0		(\$1,670)	-100.00%
3009	BOARD OF ED SERVICES	\$ 96,678		\$60,000	\$0	\$60,000		\$60,000		\$0	0.00%
3011	PROFESSIONAL SERVICES	\$ 84,961		\$83,895	\$0	\$83,895		\$98,304		\$14,409	17.18%
<b>3000</b>	<b>Total Professional/Technical Services</b>	<b>\$ 373,704</b>		<b>\$359,562</b>	<b>\$0</b>	<b>\$359,562</b>		<b>\$354,601</b>		<b>(\$4,961)</b>	<b>-1.38%</b>

**3002 - Professional Development** -Includes costs for staff training and curriculum development. The increase for FY2015-16 is due to increased needs in staff development.

**3003 AHM Youth Services** -The Youth Services account reflects funds paid to AHM to provide social worker support 2 days a week for students. The increase of \$1,126 primarily reflects inflationary costs to AHM.

**3006 & 3007 Pupil Services Accounts** - Supports students with special needs, and will decrease \$19,826 in FY 2015-16 compared to FY2014-15. This results from changing student needs.

**3011 - Professional Services** - Include costs for financial audits, web services, accounting software, and other services. This account reflects an increase of \$14,409 primarily due to changes in E-rate regulations, which reduced grant funding.

## Hebron Board of Education Superintendent's Proposed Budget for 2015-16

### 4000 - CONTRACTED SERVICES

Acct	Account Name	Expended 2013-14	STAFF	Adopted 2014-15	Transfers	Adjusted 2014-15	STAFF	Supt. Req. 2015-16	STAFF	Adj. v Req. Increase	Adj. v Req. % Increase
4001	ELECTRICITY/SEWER	\$ 143,061		\$138,666	\$0	\$138,666		\$152,226		\$13,560	9.78%
4002	CONTRACTED SERVICES	\$ 170,992		\$153,666	\$0	\$153,666		\$161,513		\$7,847	5.11%
4042	COMPUTER EQUIPMENT LEASE	\$ 93,128		\$92,100	\$0	\$92,100		\$98,500		\$6,400	6.95%
	<b>Total Contracted Services</b>	<b>\$ 407,181</b>		<b>\$384,432</b>	<b>\$0</b>	<b>\$384,432</b>		<b>\$412,239</b>		<b>\$27,807</b>	<b>7.23%</b>

**4001 Electricity/Sewer** - CL&P's rates are expected to increase 17% in FY2015-16 compared to FY2014-15 for the delivery and distribution portion of our electric expenses. The generation portion of electric expense is "locked" in as a result of competitive bidding through the Connecticut Council of Municipalities' (CCM).

The Sewer Fee reflects a fee from the Town of Hebron for sewer services for Hebron Elementary School.

**4002 Contracted Services** - Covers a wide range of expenses to maintain the schools. Hebron Board of Education's facilities consist of two elementary schools, and a central office, representing a total of approximately 140,106 square feet. This account includes costs for testing the water systems at both schools as required by the Department of Energy & Environmental Protection (DEEP). This account also includes Disposal Services which reflects a fixed price under a service contract, security services for monitoring our buildings, emergency lighting, and emergency dispatch, estimated repairs to HVAC, communication/clock systems, electrical, plumbing, vehicles and general maintenance.

Other contracted services include copier, computer and office equipment repairs. The total increase in Contracted Services for FY 2015-16 is \$7,847.

**4042 Computer Lease** - Each year the Board of Education executes a \$100,000 60 month lease to purchase agreement for the purchase of instructional technology equipment for the school district. This account is the annual payment for those leases. The increase represents an alignment of expenses.

## Hebron Board of Education Superintendent's Proposed Budget for 2015-16

### 5000 OTHER PURCHASED SERVICES

Acct	Account Name	Expended 2013-14	STAFF	Adopted 2014-15	Transfers	Adjusted 2014-15	STAFF	Supt. Req. 2015-16	STAFF	Adj. v Req. Increase	Adj. v Req. % Increase
5101	TRANSPORTATION-REGULAR	\$ 338,327		\$359,000	\$0	\$359,000		\$371,030		\$12,030	3.35%
5102	TRANSPORTATION-SPECIAL ED	\$ 94,861		\$130,000	\$0	\$130,000		\$124,200		(\$5,800)	-4.46%
5600	MAGNET SCHOOL TUITION	\$ 60,535		\$63,000	\$0	\$63,000		\$65,600		\$2,600	4.13%
5600	TUITION-SPECIAL ED	\$ 25,065		\$84,356	\$0	\$84,356		\$138,750		\$54,394	64.48%
5600	MAGNET SCHOOL SPED SERVICES	\$ 10,405		\$13,750	\$0	\$13,750		\$13,750		\$0	0.00%
5901	TELEPHONE	\$ 12,798		\$15,530	\$0	\$15,530		\$15,580		\$50	0.32%
5902	POSTAGE	\$ 7,024		\$7,912	\$0	\$7,912		\$8,200		\$288	3.64%
5903	ADVERTISING	\$ 180		\$0	\$0	\$0		\$0		\$0	0.00%
5904	PRINTING & BINDING	\$ 47		\$0	\$0	\$0		\$0		\$0	0.00%
5905	TRANSPORTATION-STAFF	\$ 8,008		\$5,400	\$0	\$5,400		\$5,950		\$550	10.19%
5906	LIABILITY INSURANCE	\$ 69,349		\$75,000	\$5,700	\$80,700		\$85,500		\$4,800	5.95%
<b>5000</b>	<b>Total Other Purchased Services</b>	<b>\$ 626,599</b>		<b>\$753,948</b>	<b>\$5,700</b>	<b>\$759,648</b>		<b>\$828,560</b>		<b>\$68,912</b>	<b>9.07%</b>

**5101 School Transportation** – This account will increase \$12,030 compared to last year's budget. FY2014-15 is the first year of a five year contract which will increase 3% each year. Hebron shares 15 buses with RHAM splitting costs 50%/50%. This year an average of 646 students are transported daily at the elementary level. Each year the buses travel an estimated 150,000 miles to transport our students.

**5102 Special Education** - Transportation account of \$124,200 is used to pay the cost of transporting special education students to both in-district and out-of-district locations. The decrease of **(\$5,800)** for FY 2015-16 is due to the use of regular buses wherever feasible.

**5600 Special Education Tuition** – The increase of \$54,394 in this account reflects an increase in the number of students placed out-of-district. The cost is expected to be offset by the Excess Cost Grant that picks up part of the cost for these services.

**5600 Magnet School Tuition** - Projected sixteen (16) Hebron children are expected to attend magnet schools, for which we are required by law to pay tuition.

**5905 Transportation-Staff** – This account is a contractual requirement which reimburses staff for travel for school district business. Reimbursement rates are tied to the published Internal Revenue Service rates.

**5906 Liability Insurance** – The increase is an estimate of the cost of liability insurance. The Board of Education and Town of Hebron are insured jointly for this coverage.

## Hebron Board of Education Superintendent's Proposed Budget for 2015-16

### 6000 – SUPPLIES AND MATERIALS

Acct	Account Name	Expended 2013-14	STAFF	Adopted 2014-15	Transfers	Adjusted 2014-15	STAFF	Supt. Req. 2015-16	STAFF	Adj. v Req. Increase	Adj. v Req. % Increase
6111	INSTRUCTIONAL SUPPLIES	\$ 79,820		\$104,485	\$0	\$104,485		\$95,292		(\$9,193)	-8.80%
6112	AV SUPPLIES	\$ 7,310		\$7,510	\$0	\$7,510		\$9,395		\$1,885	25.10%
6113	COMPUTER SUPPLIES	\$ 53,205		\$33,920	\$0	\$33,920		\$37,905		\$3,985	11.75%
6410	TEXTBOOKS	\$ 43,884		\$59,653	\$0	\$59,653		\$90,492		\$30,839	51.70%
6421	LIBRARY BOOKS	\$ 1,614		\$3,000	\$0	\$3,000		\$3,000		\$0	0.00%
6422	PERIODICALS	\$ 218		\$1,000	\$0	\$1,000		\$4,031		\$3,031	303.10%
6901	OFFICE SUPPLIES	\$ 23,353		\$38,083	\$0	\$38,083		\$32,972		(\$5,111)	-13.42%
6902	HEALTH SUPPLIES	\$ 3,769		\$4,000	\$0	\$4,000		\$4,000		\$0	0.00%
6903	LIBRARY SUPPLIES	\$ 1,497		\$1,900	\$0	\$1,900		\$1,900		\$0	0.00%
6904	CUSTODIAL SUPPLIES	\$ 52,597		\$41,000	\$0	\$41,000		\$41,000		\$0	0.00%
6905	HEATING OIL	\$ 162,089		\$161,785	\$0	\$161,785		\$150,800		(\$10,985)	-6.79%
6906	GASOLINE/Diesel	\$ 83,355		\$68,375	\$0	\$68,375		\$64,200		(\$4,175)	-6.11%
<b>6000</b>	<b>Total Supplies</b>	<b>\$ 512,711</b>		<b>\$524,711</b>	<b>\$0</b>	<b>\$524,711</b>		<b>\$534,987</b>		<b>\$10,276</b>	<b>1.96%</b>

**6111 Instructional Supplies** - The reduction of **(-9,193)** in instructional supplies for FY 2015-16 reflects careful budgeting, cooperative purchasing and the reduction in enrollment. This also reflects a change by moving periodical purchases from the instructional supply account to 6422 Periodicals.

**6112 AV/Tech Supplies** - This account supports the replacement of video projection bulbs, projectors and support supplies for technology. As the technology in the district increases, so are the supplies needed to support that technology.

**6113 Computer Supplies** - This account is for batteries, warrantee extensions, software subscriptions, cables, I Pad cases, power strips and the biggest item is toner supplies.

**6410 Textbooks** – The increase in textbooks represent an important initiative for the district, and that is a new mathematics textbook adoption to support the math curriculum. The new adoption represents \$60,000 of this account.

## Hebron Board of Education Superintendent's Proposed Budget for 2015-16

### 6000 – SUPPLIES AND MATERIALS – Continued

**6422 Periodicals** – The increase in periodicals for FY2015-16 reflects a change in budget practice where dollars to purchase periodicals were formerly purchased from the 6111 Instructional Supplies account.

**6901- Office Supplies** - The reduction of (-5,111) in office supplies for FY 2015-16 reflects careful budgeting, cooperative purchasing and the reduction in enrollment.

**6905/6906 Heating Oil/Gasoline and Diesel** - The Board of Education participates in a purchasing consortium for #2 Heating Oil and Diesel Fuel for the School buses. The reduction in these two accounts for FY2015-16 of (- \$15,160) reflects the consortium locking into a reduced price in a very favorable market.



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### 7000 EQUIPMENT

Acct	Account Name	Expended 2013-14	STAFF	Adopted 2014-15	Transfers	Adjusted 2014-15	STAFF	Supt. Req. 2015-16	STAFF	Adj. v Req. Increase	Adj. v Req. % Increase
7301	EQUIPMENT/INSTRUCTIONAL	\$ -		\$4,200	\$0	\$4,200		\$0		(\$4,200)	-100.00%
7303	EQUIPMENT/NON INSTRUCTIONAL	\$ 13,691		\$5,300	\$0	\$5,300		\$11,100		\$5,800	109.43%
<b>7000</b>	<b>Total Equipment</b>	<b>\$ 13,691</b>		<b>\$9,500</b>	<b>\$0</b>	<b>\$9,500</b>		<b>\$11,100</b>		<b>\$1,600</b>	<b>16.84%</b>

**7303 Equipment/Non Instructional** – The requests in this area include:

\$2,100 for Gilead Hill School. This includes 3 tables and 12 Chairs.

\$7,000 at Hebron Elementary School for Bookcases to house class sets of trade books and furniture for the staff lounge/resource area.

\$2000 for the replacement of a snow blower at Gilead Hill School - Maintenance.

## Hebron Board of Education Superintendent's Proposed Budget for 2015-16

### 8000 - DUES & FEES AND MEETINGS

Acct	Account Name	Expended 2013-14	STAFF	Adopted 2014-15	Transfers	Adjusted 2014-15	STAFF	Supt. Req. 2015-16	STAFF	Adj. v Req. Increase	Adj. v Req. % Increase
8901	DUES & FEES	\$ 9,549		\$10,500	\$0	\$10,500		\$10,500		\$0	0.00%
8902	MEETINGS & CONFERENCES	\$ -		\$3,000	\$0	\$3,000		\$3,000		\$0	0.00%
<b>8000</b>	<b>Total Meetings/Dues &amp; Fees</b>	<b>\$ 9,549</b>		<b>\$13,500</b>	<b>\$0</b>	<b>\$13,500</b>		<b>\$13,500</b>		<b>\$0</b>	<b>0.00%</b>

8901-8902 Dues, Fees & Meetings – These accounts cover membership fees and attendance at various professional activities.