

## SALARIES

### CERTIFIED

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 FY2014-15 the Certified Personnel account totals \$5,967,287, up \$8,276 compared to \$5,959,011 for FY2013-14. A comparison of this account group between FY2013-14 and FY2014-15 follows:

| <b>Certified</b>                 | <b>FY2013-14</b> |              | <b>FY2014-15</b> |              |  |
|----------------------------------|------------------|--------------|------------------|--------------|--|
|                                  | <b>FTE</b>       | <b>\$'s</b>  | <b>FTE</b>       | <b>\$'s</b>  |  |
| Classroom Teachers               | 42.0             | \$ 2,754,002 | 40.0             | \$ 2,710,327 |  |
| Unified Arts                     | 8.7              | \$ 542,146   | 8.7              | \$ 559,248   |  |
| Reading/Math Specialists         | 8.0              | \$ 595,576   | 8.0              | \$ 611,980   |  |
| Special Education/Pupil Services | 17.5             | \$ 1,127,966 | 17.5             | \$ 1,133,928 |  |
| Media/Technology                 | 1.0              | \$ 75,242    | 2.0              | \$ 106,503   |  |
| Retirement Incentive/Sick Pay    | -                | \$ 51,800    | 0.0              | \$ 1,250     |  |
| Substitutes                      | -                | \$ 76,448    | -                | \$ 76,000    |  |
| Summer School                    | -                | \$ 27,500    | -                | \$ 23,988    |  |
| Stipends/Curriculum/Tutors       | -                | \$ 38,920    | -                | \$ 28,815    |  |
| Total Teachers                   | 77.2             | \$ 5,289,600 | 76.2             | \$ 5,252,039 |  |
| Administration                   | 5.2              | \$ 669,411   | 5.4              | \$ 715,248   |  |
| Totals:                          | 82.4             | \$ 5,959,011 | 81.6             | \$ 5,967,287 |  |

The Board of Education recently reached a settlement agreement with the teachers for a new 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.

The Administrators' current contract, which expires June 30, 2015, reflects salary increases of 3% for FY2014-15.

For FY2014-15, we have reduced two classroom teachers compared to FY2013-14 as a result of declining enrollments.

For FY2014-15, we have transferred a non-certified technology position to a certified integrated technology specialist position to better serve our students.

For FY2014-15 we have increased the Director of Finance and Operation position from 2 days a week to 3 days per week to provide additional financial control and oversight to our school district.

## **NON-CERTIFIED & STAFF PERSONNEL**

District secretaries, bookkeeper, paraprofessionals, custodians, nurses, and technology specialists make up the staffing that comprise the non-certified category. For FY2014-15 this account will decrease \$29,976 or (1.83%).

The changes expected to take place within this account group between FY2013-14 and FY2014-15 are as follows:

| Category                 | FY2013-14 |              | FY2014-15 |              |
|--------------------------|-----------|--------------|-----------|--------------|
|                          | FTE       | \$'s         | FTE       | \$'s         |
| Secretaries/Office Staff | 10.1      | \$ 360,179   | 9.1       | \$ 351,079   |
| Paraprofessionals        | 38.2      | \$ 672,314   | 38.2      | \$ 694,100   |
| Custodial & Maintenance  | 8.2       | \$ 320,974   | 8.2       | \$ 329,786   |
| Nurses                   | 2.0       | \$ 106,118   | 2.0       | \$ 108,911   |
| Technology               | 4.0       | \$ 180,505   | 3.0       | \$ 126,238   |
| Totals:                  | 62.5      | \$ 1,640,090 | 60.5      | \$ 1,610,114 |
|                          |           |              |           |              |

There is a contract in place with the Hebron Board of Education for most secretaries, paraprofessionals, and custodians. This contract, which expires June 30, 2015, reflects wage increases of 2.5% for FY2014-15.

In addition to the union contract, 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 2.5% salary increase for them as well.

Due to a recent retirement, we are consolidating secretarial positions. As a result, for FY2014-15 we are reducing one secretary position.

Also for FY2014-15 we reduced one non-certified technology specialist position. This position was transferred to a certified teaching position.

## BENEFITS

|                                | <b>Actual</b>  | <b>FY13-14</b> | <b>FY14-15</b> | <b>FY14-15</b>   | <b>FY14-15</b>  |
|--------------------------------|----------------|----------------|----------------|------------------|-----------------|
|                                | <b>FY12-13</b> | <b>Budget</b>  | <b>Budget</b>  | <b>\$ Change</b> | <b>% Change</b> |
| Health Insurance               | 1,892,306      | \$ 1,959,460   | \$ 1,920,000   | \$ (39,460)      | -2.01%          |
| Life/Disability and other Ins. | 21,810         | \$ 20,909      | \$ 19,000      | \$ (1,909)       | -9.13%          |
| Social Security/MIT            | 204,740        | \$ 207,091     | \$ 217,600     | \$ 10,509        | 5.07%           |
| Pension Contribution           | 72,622         | \$ 75,704      | \$ 77,600      | \$ 1,896         | 2.50%           |
| Tuition Reimbursement          | 10,000         | \$ 10,000      | \$ 10,000      | \$ -             | 0.00%           |
| Unemployment Compensation      | 3,426          | \$ 23,800      | \$ 30,000      | \$ 6,200         | 26.05%          |
| Workers Compensation           | 84,645         | \$ 84,737      | \$ 93,200      | \$ 8,463         | 9.99%           |
| Totals:                        | 2,289,549      | \$ 2,381,701   | \$ 2,367,400   | \$ (14,301)      | -0.60%          |

Hebron Board of Education's benefits expenditures will total \$2,367,400 for FY2014-15, down .60 % from the current year's \$2,381,701 amount. Benefit costs are 19.7 % of the District's total budget, with health insurance at \$1,920,000 representing approximately 15.98% of the budget.

Health Insurance will decrease \$39,460 compared to FY2013-14. Although we have budgeted a 4% increase in rates for medical insurance as a result of claims experience and overall increase in medical inflation, this rate increase was offset by enrollment changes including waivers, and more enrollments in the High Deductible Plan compared to last year.

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.

The Tuition Reimbursement account results from contractual obligations to Teachers.

Life and Long Term Disability Insurance is expected to decrease slightly for FY2014-15 due to staff reductions. Unemployment Compensation is expected to rise for FY2014-15 based on expected claims. Workers Compensation will increase significantly based on information from our broker as a result of claims experience.

## **PURCHASED SERVICES**

The Purchased Services category will increase 1.70% in FY2014-15.

|                                  | <b>Actual</b>  | <b>FY13-14</b> | <b>FY14-15</b> | <b>FY14-15</b>   | <b>FY14-15</b>  |
|----------------------------------|----------------|----------------|----------------|------------------|-----------------|
|                                  | <b>FY12-13</b> | <b>Budget</b>  | <b>Budget</b>  | <b>\$ Change</b> | <b>% Change</b> |
| Instructional Improvement        | \$30,738       | \$ 31,700      | \$ 44,070      | \$ 12,370        | 39.02%          |
| Youth Services                   | \$20,178       | \$ 20,380      | \$ 33,274      | \$ 12,894        | 63.27%          |
| Pupil Services                   | \$135,207      | \$ 146,760     | \$ 153,723     | \$ 6,963         | 4.74%           |
| Other Professional/Tech Services | \$247,213      | \$ 177,901     | \$ 152,095     | \$ (25,806)      | -14.51%         |
| Totals:                          | \$433,336      | \$ 376,741     | \$ 383,162     | \$ 6,421         | 1.70%           |

Instructional Improvement includes costs for testing materials, and support for curriculum projects. The increase for FY2014-15 is due to additional testing requirements to implement Common Core State Standards, and the implementation of the district's Professional Development Plan.

The Youth Services account reflects funds paid to AHM to provide social worker support 2 days a week for students. The increase of \$12,894 primarily reflects the loss of Federal grant that is no longer available to offset part of the cost.

The pupil services account, which supports students with special needs, will increase \$6,963 compared to FY2013-14. This results from an increase in vendor costs to support students.

Outside Professional Technical Services include costs for legal services, financial audits, web services, accounting software, and other services. This account reflects a reduction of \$25,806 as a result of lower legal fees partially offset with increases in costs to upgrade our website.

## FACILITIES/BUILDINGS & GROUNDS

|                           | <b>Actual</b>     | <b>FY13-14</b>    | <b>FY14-15</b>    | <b>FY14-15</b>   | <b>FY14-15</b>  |
|---------------------------|-------------------|-------------------|-------------------|------------------|-----------------|
|                           | <b>FY12-13</b>    | <b>Budget</b>     | <b>Budget</b>     | <b>\$ Change</b> | <b>% Change</b> |
| Electricity               | \$ 123,299        | \$ 130,565        | \$ 130,565        | \$ -             | 0.00%           |
| Sewer Fee                 | \$ 7,700          | \$ 8,100          | \$ 8,100          | \$ -             | 0.00%           |
| Water Testing             | \$ 7,062          | \$ 12,575         | \$ 8,275          | \$ (4,300)       | -34.19%         |
| Disposal Services         | \$ 13,859         | \$ 14,250         | \$ 14,250         | \$ -             | 0.00%           |
| Asbestos Re-Inspection    | \$ -              | \$ -              | \$ 2,500          | \$ 2,500         | 100.00%         |
| Security                  | \$ 11,270         | \$ 11,100         | \$ 13,600         | \$ 2,500         | 22.52%          |
| Repairs/Maintenance       | \$ 52,947         | \$ 46,476         | \$ 47,741         | \$ 1,265         | 2.72%           |
| Pest Control              | \$ 2,124          | \$ 2,336          | \$ 2,800          | \$ 464           | 19.86%          |
| Other Contracted Services | \$ 74,078         | \$ 65,531         | \$ 64,500         | \$ (1,031)       | -1.57%          |
| Custodial Supplies        | \$ 40,934         | \$ 41,000         | \$ 41,000         | \$ -             | 0.00%           |
| Fuel Oil                  | \$ 124,410        | \$ 161,784        | \$ 161,785        | \$ 1             | 0.00%           |
| <b>Totals:</b>            | <b>\$ 457,683</b> | <b>\$ 493,717</b> | <b>\$ 495,116</b> | <b>\$ 1,399</b>  | <b>0.28%</b>    |

Hebron Board of Education's facilities consist of two elementary schools, and a Central Office, representing a total of approximately 140,106 square feet. The district's facilities budget changes from \$493,717 in FY2013-14 to \$495,116 next year, an increase of .28%.

Electricity will remain stable compared to FY2014-15 as a result of locking in the energy component of our electric bills at a lower fixed rate and by ongoing conservation measures that are expected to reduce usage for electricity and fuel oil. We again are participating in a consortium fuel bid with other school districts and have fixed a price of \$3.00 per gallon for fuel oil for FY2014-15.

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

The Water account for FY2014-15 includes costs for testing the water systems at both schools.

The Disposal Services reflect a fixed price under a service contract.

Asbestos re-inspection is required every three years. This is required for 2014-15.

Security Services reflects the cost for monitoring our buildings, emergency lighting, and emergency dispatch. The \$2,500 increase for FY2014-15 represents installation of two security cameras at Hebron Elementary School.

The repair and maintenance account includes an estimate for repairs to HVAC, communication/clock systems, electrical, plumbing, vehicles and general maintenance.

Other contracted services includes copier service and computer and office equipment repairs.

## TRANSPORTATION

|                    | <b>Actual</b>  | <b>FY13-14</b> | <b>FY14-15</b> | <b>FY14-15</b>   | <b>FY14-15</b>  |
|--------------------|----------------|----------------|----------------|------------------|-----------------|
|                    | <b>FY12-13</b> | <b>Budget</b>  | <b>Budget</b>  | <b>\$ Change</b> | <b>% Change</b> |
| Elementary/Regular | \$ 371,247     | \$ 333,953     | \$ 348,000     | \$ 14,047        | 4.21%           |
| Diesel Fuel        | \$ 84,161      | \$ 86,591      | \$ 76,000      | \$ (10,591)      | -12.23%         |
| Special Education  | \$ 70,314      | \$ 110,560     | \$ 133,375     | \$ 22,815        | 20.64%          |
| Totals:            | \$ 525,722     | \$ 531,104     | \$ 557,375     | \$ 26,271        | 4.95%           |

The Elementary School Transportation account will increase \$14,047 compared to last year's budget. We are in the process of bidding our bus contract with other schools in the region. Although bid results are not yet in, we are conservatively reflecting an increase of about 4% as a placeholder for this account. This account also includes diesel fuel. For FY14-15 we have budgeted a price of \$3.01 per gallon compared to \$3.08 per gallon last year.

The Special Education account of \$133,375 is used to pay the cost of transporting special education students to out-of-district placements. The increase of \$22,815 for FY13-14 is due to additional student transportation.



**TUITION**

|                              | <b>Actual</b>     | <b>FY13-14</b>    | <b>FY14-15</b>    | <b>FY14-15</b>   | <b>FY14-15</b>  |  |
|------------------------------|-------------------|-------------------|-------------------|------------------|-----------------|--|
|                              | <b>FY12-13</b>    | <b>Budget</b>     | <b>Budget</b>     | <b>\$ Change</b> | <b>% Change</b> |  |
| Magnet Schools Tuition       | \$ 30,120         | \$ 56,726         | \$ 63,000         | \$ 6,274         | 11.06%          |  |
| Special Education Tuition    | \$ 92,836         | \$ 74,669         | \$ 84,356         | \$ 9,687         | 12.97%          |  |
| SPED Services Magnet Schools | \$ 15,007         | \$ 9,435          | \$ 13,750         | \$ 4,315         | 45.73%          |  |
| <b>Totals:</b>               | <b>\$ 137,963</b> | <b>\$ 140,830</b> | <b>\$ 161,106</b> | <b>\$ 20,276</b> | <b>14.40%</b>   |  |

As a result of State mandates, Hebron Board of Education is responsible for tuition costs for students attending certain magnet schools. For FY2014-15, we estimate that fifteen (15) students will attend magnet schools at a cost of \$63,000.

The Special Education account provides tuition for special education students placed in day programs and costs to special education services at magnet schools. This account reflects an increase of approximately \$14,000 based on projected costs to support students with special needs for FY2014-15.

## COMMUNICATIONS, POSTAGE, STAFF TRAVEL, & INSURANCE SERVICES

|                              | <b>Actual</b>  | <b>FY13-14</b> | <b>FY14-15</b> | <b>FY14-15</b>   | <b>FY14-15</b>  |
|------------------------------|----------------|----------------|----------------|------------------|-----------------|
|                              | <b>FY12-13</b> | <b>Budget</b>  | <b>Budget</b>  | <b>\$ Change</b> | <b>% Change</b> |
| Communications               | \$ 12,818      | \$ 14,840      | \$ 15,530      | \$ 690           | 4.65%           |
| Postage                      | \$ 5,605       | \$ 7,737       | \$ 7,912       | \$ 175           | 2.26%           |
| Staff Travel                 | \$ 7,796       | \$ 3,700       | \$ 5,400       | \$ 1,700         | 45.95%          |
| Property/Liability Insurance | \$ 57,478      | \$ 68,656      | \$ 75,000      | \$ 6,344         | 9.24%           |
| Totals:                      | \$ 83,697      | \$ 94,933      | \$ 103,842     | \$ 8,909         | 9.38%           |

The Communications account includes phone use for all buildings and phones for administrative staff.

Postage costs will increase for FY2014-15 due to higher postal rates and additional mailings.

Staff Travel reflects an increase in FY2014-15 due to increased mileage reimbursement rate.

Property and liability insurance premiums are expected to increase for FY2014-15 based on information from our broker.

## SUPPLIES & TEXTBOOKS

|               | <b>Actual</b> | <b>FY13-14</b> | <b>FY14-15</b> | <b>FY14-15</b>   | <b>FY14-15</b>  |
|---------------|---------------|----------------|----------------|------------------|-----------------|
|               | <b>F12-13</b> | <b>Budget</b>  | <b>Budget</b>  | <b>\$ Change</b> | <b>% Change</b> |
| Supplies      | \$ 132,784    | \$ 178,130     | \$ 189,898     | \$ 11,768        | 6.61%           |
| Textbooks     | \$ 19,644     | \$ 43,650      | \$ 59,653      | \$ 16,003        | 36.66%          |
| Library Books | \$ 2,994      | \$ 3,000       | \$ 3,000       | \$ -             | 0.00%           |
| Periodicals   | \$ 422        | \$ 1,000       | \$ 1,000       | \$ -             | 0.00%           |
| Totals:       | \$ 155,844    | \$ 225,780     | \$ 253,551     | \$ 27,771        | 12.30%          |

Hebron Board of Education’s Supplies and Textbooks are based on course requirements and the district-wide curriculum plan. The increase of \$11,768 primarily results from new kits for science support.

The Textbooks account supports the FY2014-15 curriculum plan and increases reflect grade level support materials for reading program kits aligned with the Common Core State Standards.

Library Books and Periodicals for FY2014-15 remain stable.

**EQUIPMENT AND LEASING**

|                          | <b>Actual</b>  | <b>FY13-14</b> | <b>FY14-15</b> | <b>FY14-15</b>   | <b>FY14-15</b>  |
|--------------------------|----------------|----------------|----------------|------------------|-----------------|
|                          | <b>FY12-13</b> | <b>Budget</b>  | <b>Budget</b>  | <b>\$ Change</b> | <b>% Change</b> |
| Instructional Equip.     | \$ -           | \$ -           | \$ 4,200       | \$ 4,200         | 100.00%         |
| Non Instructional Equip. | \$ 1,921       | \$ 9,000       | \$ 5,300       | \$ (3,700)       | -41.11%         |
| COMPUTER Leases          | \$ 93,550      | \$ 93,180      | \$ 92,100      | \$ (1,080)       | -1.16%          |
| Totals:                  | \$ 95,471      | \$ 102,180     | \$ 101,600     | \$ (580)         | -0.57%          |

Instructional equipment includes the replacement of lamination machines for both school offices.

Non-instructional equipment includes the replacement of a snow blower and upgrades of air conditioning equipment.

Hebron Board of Education purchases computer equipment through a five (5) year lease purchase program. This program helps stabilize computer purchases.

## DUES & FEES AND MEETINGS

|             | <b>Actual</b>  | <b>FY13-14</b> | <b>FY14-15</b> | <b>FY14-15</b>   | <b>FY14-15</b>  |
|-------------|----------------|----------------|----------------|------------------|-----------------|
|             | <b>FY12-13</b> | <b>Budget</b>  | <b>Budget</b>  | <b>\$ Change</b> | <b>% Change</b> |
| Dues & Fees | \$ 8,978       | \$ 9,836       | \$ 10,500      | \$ 664           | 6.75%           |
| Meetings    | \$ 2,332       | \$ -           | \$ 2,500       | \$ 2,500         | 100.00%         |
| Totals:     | \$ 11,310      | \$ 9,836       | \$ 13,000      | \$ 3,164         | 32.17%          |

Dues & Fees reflects participation in various professional organizations.

The FY2014-15 budget restores a minimal level of meeting expenses for the schools and central office.