

Ashford School

Budget Analysis

March 2014

Introduction

On the following pages you will find the research done by the finance staff at Ashford School in response to questions about the proposed budget package as it relates to recent budget history. We traced the history of the variances between the proposed budget and actual expenditures and provided explanations for any significant differences. Per Connecticut State Department of Education, the Basic Contribution per pupil is \$ 15,827.

The information made available in this document is based upon the best data available to us at this time. If you have any questions regarding any aspect of this document, please feel free to contact the Office of the Superintendent (Ashford School: 860-429-1927, Ext. 365) and you will be directed to the appropriate personnel to answer your question.

Table of Contents

I.	Analysis of budget by Object with historical information with significant variances explained.	
i.	Object 111 - Certified Staff	p. 2 – 11
ii.	Object 112 – Non Certified Staff	p. 12 – 27
iii.	Object 200 – Insurance	p. 28 – 30
iv.	Object 205 – Other Insurances	p. 31 – 34
v.	Object 312 – Instructional Improvement	p. 35 – 38
vi.	Object 319 – Professional Services	p. 39 – 46
vii.	Object 321 – Utilities	p. 47
viii.	Object 322 – Maintenance	p. 48 – 56
ix.	Object 323 – Equipment Maintenance	p. 57
x.	Object 324 – Liability Insurance	p. 58 - 59
xi.	Object 331 – Transportation	p. 60
xii.	Object 340 – Communication	p. 61
xiii.	Object 370 – Outside Services	p. 62 - 64
xiv.	Object 390 – Purchased Services	p. 65 – 67
xv.	Object 410 – Supplies	p. 68 – 72
xvi.	Object 411 – Plant Fuel	p. 73
xvii.	Object 412 – Fuel (Transportation)	p. 74 – 75
xviii.	Object 420 – Textbooks	p. 76
xix.	Object 430 – Library Books	p. 77
xx.	Object 540 – Equipment	p. 78 – 79
xxi.	Object 640 – Dues & Fees	p. 79
xxii.	Object 700 – Audit Adjustment	p. 80

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

OBJECT 111 – CERTIFIED STAFF

01-1100-111-00000 Elementary Certified Staff

- FYE 2012
 - Original Budget: \$ 744,469
 - Actual: \$ 744,469
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 774,441
 - Actual: \$ 788,034
 - **\$ 13,593 Overspent** due to:
 - Maternity Leave pay for one teacher pay adjusted caused by snow days/closings
 - Decrease in IDEA B619 grant funding for one teacher required increase in BOE funding
- FYE 2014
 - Original Budget: \$ 857,706
 - Projected Actual: \$ 858,370 **subject to change as year progress**
 - **\$ 664 Overspent** due to:
 - Decrease in IDEA B619 grant funding for one teacher required increase in BOE funding
 - One teacher currently on Maternity Leave scheduled to return by 3/24/14 **recalculate salary to include snow days/closings**
- FYE 2015
 - Proposed Budget: \$909,887
 - \$ 52,181 Increase from FYE 2014 Budget
 - \$ 51,517 Increase from FYE 2014 Projected Actual **subject to change as year progress**
 - Anticipated Expenses for FYE 2015:
 - Three teachers change salary lanes per AEA Bargaining Agreement
 - Anticipated decrease in IDEA B619 grant funding for one teacher which may increase BOE cost
 - Annual increase in salary and longevity stipends per AEA Bargaining Agreement

01-1101-111-00001 Middle School Certified Staff

- FYE 2012
 - Original Budget: \$ 776,942
 - Actual: \$ 776,942
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 809,822
 - Actual: \$ 665,950
 - \$ 143,872 Excess due to:
 - Three teachers resigned after budget FYE 2013 has passed, only two positions were filled
 - Two teachers opted for Leave of Absence for entire year after budget FYE 2013 has passed
- FYE 2014
 - Original Budget: \$ 752,366
 - Projected Actual: \$ 716,800 **subject to change as year progress**

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1101-111-00001 Middle School Certified Staff (cont'd)

- \$ 35,222 Excess due to:
 - One teacher did not return from Maternity Leave and forfeited half year salary
- FYE 2015
 - Proposed Budget: \$ 909,887
 - **\$ 344 Decrease** from FYE 2014 Budget
 - \$ 35,222 Increase from FYE 2014 Projected Actual **subject to change as year progress**
 - Anticipated Expenses for FYE 2015:
 - Expecting teacher on Maternity Leave/Leave of Absence for FYE 2014 to return
 - Anticipated decrease in Title I grant funding for one teacher which may increase BOE cost
 - Annual increase in salary and longevity stipends per AEA Bargaining Agreement

01-1103-111-01003 Art Certified Staff

- FYE 2012
 - Original Budget: \$ 71,949
 - Actual: \$ 71,949
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 72,667
 - Actual: \$ 72,667
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 75,349
 - Original Budget: \$ 75,349
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 61,996
 - **\$ 13,353 Decrease** from FYE 2014 Budget
 - **\$ 13,353 Decrease** from FYE 2014 Projected Actual
 - Anticipated Decrease for FYE 2015 due to .2FTE reduction

01-1103-111-02003 Music Certified Staff

- FYE 2012
 - Original Budget: \$ 114,340
 - Actual: \$ 82,061
 - \$ 32,279 Excess due to:
 - One-time grant funding from ARRA Stabilization, also known as Ed Jobs, awarded to Ashford School after budget FYE 2012 has passed, covered 20% of salaries
- FYE 2013
 - Original Budget: \$ 119,758
 - Actual: \$ 119,758
 - \$ 0 Overspent

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1103-111-02003 Music Certified Staff (cont'd)

- FYE 2014
 - Original Budget: \$ 124,884
 - Projected Actual: \$ 124,884
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 113,628
 - **\$ 11,256 Decrease** from FYE 2014 Budget
 - **\$ 11,256 Decrease** from FYE 2014 Projected Actual
 - Anticipated Decrease for FYE 2015 due to .2FTE reduction

01-1104-111-00004 World Language Certified Staff

- FYE 2012
 - Original Budget: \$ 54,359
 - Actual: \$ 54,359
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 68,417
 - Actual: \$ 68,417
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 126,099
 - Projected Actual: \$ 138,665
 - **\$ 12,566 Overspent** due to:
 - New World Language Teacher hired at salary above original budget amount
- FYE 2015
 - Proposed Budget: \$ 142,427
 - \$ 16,328 Increase from FYE 2014 Budget
 - \$ 3,762 Increase from FYE 2014 Proposed Budget
 - Anticipated Expenses for FYE 2015:
 - Annual increase in salary and longevity stipends per AEA Bargaining Agreement

01-1109-111-00009 Phys Ed/Health Certified Staff

- FYE 2012
 - Original Budget: \$ 198,807
 - Actual: \$ 198,807
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 214,751
 - Actual: \$ 214,751
 - \$ 0 Overspent

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1109-111-00009 Phys Ed/Health Certified Staff (cont'd)

- FYE 2014
 - Original Budget: \$ 150,448
 - Projected Actual: \$ 150,448
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 123,741
 - **\$ 26,707 Decrease** from FYE 2014 Budget
 - **\$ 26,707 Decrease** from FYE 2014 Projected Actual
 - Anticipated Decrease for FYE 2015 due to .2FTE reduction

01-1112-112-01012 Coaches

- FYE 2012
 - Original Budget: \$ 5,101
 - Actual: \$ 5,101
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 10,202
 - Actual: \$ 10,202
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 10,202
 - Projected Actual: \$ 10,202
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$13,799
 - \$ 3,597 Increase from FYE 2014 Budget
 - \$ 3,597 Increase from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - Annual increase in coaching stipends per AEA Bargaining Agreement
 - Budgeted amounts include 4 assistant coaches, which were not previously funded

01-1112-111-02012 Program Advisors

- FYE 2012
 - Original Budget: \$ 2,063
 - Actual: \$ 2,063
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 3,575
 - Actual: \$ 4,079
 - **\$ 504 Overspent** due to:
 - New program for Science Quiz Bowl created after budget FYE 2013 has passed

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1112-111-02012 Program Advisors (cont'd)

- FYE 2014
 - Original Budget: \$ 6,095
 - Projected Actual: \$ 6,095 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 5,238
 - **\$ 857 Decrease** from FYE 2014 Budget
 - **\$ 857 Decrease** from FYE 2014 Projected Actual
 - Anticipated Decrease for FYE 2015 due to non-use of Cheerleading Stipend

01-1112-111-03012 Program Directors & Coordinators

- FYE 2012
 - Original Budget: \$ 4,536
 - Actual: \$ 4,536
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 5,040
 - Actual: \$ 4,028
 - \$ 1,012 Excess due to non-use of Reading Coordinator Stipend
- FYE 2014
 - Original Budget: \$ 4,032
 - Projected Actual: \$ 4,032 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 4,151
 - \$ 119 Increase from FYE 2014 Budget
 - \$ 119 Increase from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - Annual increase program director & coordinator stipends per AEA Bargaining Agreement

01-1200-111-01120 SpEd Certified Staff

- FYE 2012
 - Original Budget: \$ 248,914
 - Actual: \$ 248,913
 - \$ 1 Overspent due to rounding
- FYE 2013
 - Original Budget: \$ 214,853
 - Actual: \$ 188,599
 - \$ 26,254 Excess due to:
 - Two teachers resigned after budget FYE 2013 has passed
 - Only one position was filled which is partially funded by IDEA B611 grant

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1200-111-01120 SpEd Certified Staff (cont'd)

- FYE 2014
 - Original Budget: \$ 129,095
 - Projected Actual: \$ 141,467 **subject to change as year progress**
 - **\$ 12,372 Overspent** due to:
 - Decrease in IDEA B611 grant funding for two teachers required increase in BOE funding
- FYE 2015
 - Proposed Budget: \$ 149,568
 - \$ 20,473 Increase from FYE 2014 Budget
 - \$ 8,101 Increase from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - Decrease in IDEA B611 grant funding for two teachers may require increase in BOE funding

01-1200-111-02120 Remedial Certified Staff

- FYE 2012
 - Original Budget: \$ 88,028
 - Actual: \$ 88,028
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 100,461
 - Actual: \$ 137,462
 - **\$ 37,001 Overspent** due to:
 - Middle School teacher moved to Remedial teacher after budget FYE 2013 has passed
 - Decrease in Title I grant funding for one part-time teacher required increase in BOE funding
- FYE 2014
 - Original Budget: \$ 124,517
 - Projected Actual: \$ 124,767 **subject to change as year progress**
 - **\$ 250 Overspent** due to:
 - One teacher became eligible for longevity payment after budget FYE 2014 has passed
- FYE 2015
 - Proposed Budget: \$112,910
 - **\$ 11,607 Decrease** from FYE 2014 Budget
 - **\$ 11,857 Decrease** from FYE 2014 Projected Actual
 - Anticipated Decrease for FYE 2015 due to .2FTE reduction

01-1200-111-03120 Psychologist Certified Staff

- FYE 2012
 - Original Budget: \$ 108,844
 - Actual: \$ 108,844
 - \$ 0 Overspent

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1200-111-03120 Psychologist Certified Staff (cont'd)

- FYE 2013
 - Original Budget: \$ 120,581
 - Actual: \$ 120,581
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 123,993
 - Projected Actual: \$ 120,118
 - \$ 3,875 Excess due to:
 - New Psychologist hired at salary below original budget amount
- FYE 2015
 - Proposed Budget: \$ 120,031
 - \$ 3,962 Decrease from FYE 2014 Budget
 - \$ 87 Decrease from FYE 2014 Projected Actual
 - Anticipated Decrease for FYE 2015 due to offset previous year's new hire

01-1200-111-04120 Enrichment Certified Staff

- FYE 2012
 - Original Budget: \$ 39,517
 - Actual: \$ 39,517
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 40,648
 - Actual: \$ 40,648
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 41,938
 - Projected Actual: \$ 41,938
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 43,678
 - \$ 1,740 Increase from FYE 2014 Budget
 - \$ 1,740 Increase from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - Annual increase in salary and longevity stipends per AEA Bargaining Agreement

01-1200-111-05120 Speech Certified Staff

- FYE 2012
 - Original Budget: \$ 49,261
 - Actual: \$ 49,261
 - \$ 0 Overspent

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1200-111-05120 Speech Certified Staff (cont'd)

- FYE 2013
 - Original Budget: \$ 51,242
 - Actual: \$ 51,242
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 54,065
 - Actual: \$ 54,065
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 56,309
 - \$ 2,244 Increase from FYE 2014 Budget
 - \$ 2,244 Increase from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - Annual increase in salary and longevity stipends per AEA Bargaining Agreement

01-2200-111-01220 Superintendent

- FYE 2012
 - Original Budget: \$ 139,458
 - Actual: \$ 139,458
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 139,458
 - Actual: \$ 145,036
 - **\$ 5,578 Overspent** due to salary increase after budget FYE 2013 has passed
- FYE 2014
 - Original Budget: \$ 65,266
 - Projected Actual: \$ 68,924
 - **\$ 3,658 Overspent** due to salary increase after budget FYE 2014 has passed, reduced by 45% Teachers Retirement Board rule for post-retirement employment
- FYE 2015
 - Proposed Budget: \$ 68,924
 - \$ 3,658 Increase from FYE 2014 Budget
 - \$ 0 Increase from FYE 2014 Projected Actual

01-2200-111-02220 Principal

- FYE 2012
 - Original Budget: \$ 96,556
 - Actual: \$ 96,556
 - \$ 0 Overspent

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2200-111-02220 Principal (cont'd)

- FYE 2013
 - Original Budget: \$ 100,000
 - Actual: \$ 115,000
 - **\$ 15,000 Overspent** due to new principal hired above original budgeted salary after budget FYE 2013 has passed
- FYE 2014
 - Original Budget: \$ 115,000
 - Projected Actual: \$ 118,500
 - **\$ 3,500 Overspent** due to salary increase after budget FYE 2014 has passed
- FYE 2015
 - Proposed Budget: \$ 121,937
 - \$ 6,937 Increase from FYE 2014 Budget
 - \$ 3,437 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - 2.9% Salary Increase

01-2200-111-03220 Special Ed Director

- FYE 2012
 - Original Budget: \$ 51,000
 - Actual: \$ 51,000
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 52,428
 - Actual: \$ 52,428
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 52,428
 - Projected Actual: \$ 55,400
 - **\$ 2,972 Overspent** due to salary increase after budget FYE 2014 has passed
- FYE 2015
 - Original Budget: \$ 57,007
 - \$ 4,579 Increase from FYE 2014 Budget
 - \$ 1,607 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - 2.9% Salary Increase

01-2200-111-04220 Assistant Principal

- FYE 2012
 - No Budget
- FYE 2013
 - No Budget

01-2200-111-04220 Assistant Principal (cont'd)

- FYE 2014
 - Original Budget: \$ 79,770
 - Projected Actual: \$ 79,770
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 84,700
 - \$ 5,000 Increase from FYE 2014 Budget
 - \$ 5,000 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - \$ 5,000 contractual increase

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RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

OBJECT 112 – NON CERTIFIED STAFF

01-1100-112-00010 Regular Ed Paraprofessional

- FYE 2012
 - Original Budget: \$ 151,954
 - Actual: \$ 154,375
 - **\$ 2,421 Overspent** due to one paraprofessional reassigned from Special Education after budget FYE 2012 has passed
- FYE 2013
 - Original Budget: \$ 155,460
 - Actual: \$ 202,646
 - **\$ 47,186 Overspent** due to:
 - One resignation and filled with new hire
 - One paraprofessional reassigned from Special Education after budget FYE 2013 has passed
 - One paraprofessional hired after budget FYE 2013 has passed
 - .5FTE of Library Paraprofessional for main office coverage
- FYE 2014
 - Original Budget: \$ 160,864
 - Projected Actual: \$ 137,579 **subject to change as year progress**
 - \$ 23,285 Excess due to reclassification of one paraprofessional to Technology Paraprofessional after budget FYE 2014 has passed
- FYE 2015
 - Proposed Budget: \$ 139,174
 - **\$ 21,690 Decrease** from FYE 2014 Budget
 - \$ 1,595 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Annual increase in hourly rate and longevity stipends per MEUI Bargaining Agreement

01-1107-112-01007 Library Paraprofessional

- FYE 2012
 - No Budget
- FYE 2013
 - Original Budget: \$ 24,567
 - Actual: \$ 12,634
 - \$ 11,933 Excess due to .5FTE allocated to Regular Ed Paraprofessional after budget FYE 2013 has passed
- FYE 2014
 - Original Budget: \$ 25,544
 - Projected Actual: \$ 0
 - \$ 25,544 Excess due to retirement and position not filled, after budget FYE 2014 has passed
- FYE 2015
 - Proposed Budget: \$0
 - **\$ 25,544 Decrease** from FYE 2014 Budget
 - \$ 0 Decrease from FYE 2014 Projected Actual
 - No anticipated expense for FYE 2015

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1107-112-02007 Library Consultant (cont'd)

- FYE 2012
 - No Budget
- FYE 2013
 - Original Budget: \$ 6,543
 - Actual: \$ 6,543
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 6,543
 - Projected Actual: \$ 6,543
- FYE 2015
 - Proposed Budget: \$ 6,733
 - \$ 190 Increase from FYE 2014 Budget
 - \$ 190 Increase from FYE Projected Actual
 - Anticipated Expense for FYE 2015:
 - 2.9% Salary increase

01-1112-112-01012 Athletic Officials

- FYE 2012
 - Original Budget: \$ 1,414
 - Actual: \$1,272
 - \$ 142 Excess due to more home games anticipated during budget planning that require the cost of referees/umpires
- FYE 2013
 - Original Budget: \$ 3,120
 - Actual: \$ 1,880
 - \$ 1,240 Excess due to more home games anticipated during budget planning that require the cost of referees/umpires
- FYE 2014
 - Original Budget: \$ 3,120
 - Projected Actual: \$ 4,744 **subject to change as year progress**
 - **\$ 1,624 Overspent** due to a change of conference which requires more games that require the cost of referees/umpires
- FYE 2015
 - Proposed Budget: \$ 4,100
 - \$ 980 Increase from FYE 2014 Budget
 - **\$ 644 Decrease** from FYE 2014 Proposed Actual
 - Anticipated expenses for FYE 2015:
 - To prevent under-funding as in FYE 2014
 - To prepare for anticipated costs of umpires/referees for an uncertain number for home games (sports schedules are not made available a year in advance)

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-1112-112-03012 After School Activities Transport

- FYE 2012
 - Original Budget: \$ 1,140
 - Actual: \$ 2,167
 - **\$ 1,027 Overspent** due to unanticipated extra days of Late Bus transport costs; only two days of Late Bus transport were anticipated during budget planning
- FYE 2013
 - Original Budget: \$ 4,445
 - Actual: \$ 5,837
 - **\$ 1,392 Overspent** due to unanticipated extra days of Late Bus transport costs; only three days of Late Bus transport were anticipated during budget planning
- FYE 2014
 - Original Budget: \$ 4,445
 - Projected Actual: \$ 6,048 **subject to change as year progress**
 - **\$ 1,603 Overspent** due to:
 - unanticipated extra day of Late Bus transport costs; only three days of Late Bus transport were anticipated during budget planning
 - expected reimbursements from Region #19 Transportation costs (change in funding and accounting per Town Referendum, March 2013)
- FYE 2015
 - Proposed Budget: \$ 1,671
 - **\$ 2,774 Decrease** from FYE 2014 Budget
 - **\$ 4,377 Decrease** from FYE 2014 Proposed Actual
 - Anticipated Expenses for FYE 2015:
 - Three days of Late Bus
 - Expected cost for Ashford School
 - Region #19 cost has been provided in a form of an invoice, in which Ashford School expects reimbursements from Region #19 for incurred transportation expenses

01-1112-112-04012 Events Chaperones

- FYE 2012
 - No Budget
- FYE 2013
 - Original Budget: \$ 2,982
 - Actual: \$ 1,386
 - \$ 1,596 Excess due to anticipated more participation of paraprofessionals and need of chaperones at field trips and other events, such as school dance
- FYE 2014
 - Original Budget: \$ 2,982
 - Projected Actual: \$ 3,066 **subject to change as year progress**
 - **\$ 84 Overspent** due to anticipated participation of paraprofessionals and need of chaperones at field trips and other events, such as school dance

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1112-112-04012 Events Chaperones (cont'd)

- FYE 2015
 - Proposed Budget: \$ 2,500
 - \$ 482 Decrease from FYE 2014 Budget
 - \$ 566 Decrease from FYE 2014 Budget
 - Anticipated Expenses for FYE 2015:
 - Less participation of paraprofessionals and need of chaperones at field trips and other events
 - Increase in stipend per AEA Bargaining Agreement

01-1200-112-01120 Nursing Staff

- FYE 2012
 - Original Budget: \$ 47,591
 - Actual: \$ 50,303
 - \$ 2,712 Overspent due to unanticipated nursing substitute costs
- FYE 2013
 - Original Budget: \$ 50,559
 - Actual: \$ 52,449
 - \$ 1,890 Overspent due to unanticipated nursing substitute costs
- FYE 2014
 - Original Budget: \$ 55,007
 - Projected Actual: \$ 60,321 **subject to change as year progress**
 - \$ 5,314 Overspent due to:
 - Salary increase after budget FYE14 has passed
 - Unanticipated nursing substitute costs for medical screenings and professional development
- FYE 2015
 - Proposed Budget: \$ 61,872
 - \$ 6,865 Increase from FYE 2014 Budget
 - \$ 1,551 Increase from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - 2.9% Salary Increase
 - Increase in anticipated nurse substitute cost due to medical screenings

01-1200-112-02120 SpEd Paraprofessionals

- FYE 2012
 - Original Budget: \$ 266,651
 - Actual: \$ 264,256
 - \$ 2,295 Excess due to one paraprofessional reassigned to Regular Ed after budget FYE 2012 has passed
- FYE 2013
 - Original Budget: \$ 249,852
 - Actual: \$ 256,114
 - \$ 6,262 Overspent due to hire of one paraprofessional after budget FYE 2013 has passed

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1200-112-02120 SpEd Paraprofessionals (cont'd)

- FYE 2014
 - Original Budget: \$ 270,419
 - Projected Actual: \$ 272,857 **subject to change as year progress**
 - **\$ 2,438 Overspent** due to unanticipated professional development costs
- FYE 2015
 - Proposed Budget: \$ 277,235
 - \$ 6,816 Increase from FYE 2014 Budget
 - \$ 4,378 Increase from FYE 2014 Projected Actual

01-1200-112-03120 SpEd Substitutes

- FYE 2012
 - Original Budget: \$ 45,000
 - Actual: \$ 55,868
 - **\$ 10,868 Overspent** due to unpredictable substitute costs
- FYE 2013
 - Original Budget: \$ 25,000
 - Actual: \$ 21,074
 - \$ 3,926 Excess due to efficiencies put in place by Special Ed Director to lessen the amount of absences and outside professional development services
- FYE 2014
 - Original Budget: \$ 45,000
 - Projected Actual: \$ 45,000 **subject to change as year progress**
 - \$ 0 Overspent – Increase in budget to provide classroom coverage for necessary professional development training per State Department of Education
- FYE 2015
 - Proposed Budget: \$ 45,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - With the unpredictability of demand for substitute costs, we anticipate the need for coverage to accommodate professional development training to be similar with 2014
 - Calculation consists of 8 sick days per special education teachers and paraprofessionals

01-2200-112-00220 Business Manager

- FYE 2012
 - Original Budget: \$ 60,450
 - Actual: \$ 71,318
 - **\$ 10, 868 Overspent** due to compensation of overtime
- FYE 2013
 - Original Budget: \$ 53,456
 - Actual: \$ 25,740
 - \$ 27,716 Excess due to resignation of Business Manager

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2200-112-00220 Business Manager (cont'd)

- FYE 2014
 - Original Budget: \$ 53,456
 - Projected Actual: \$ 53,456 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 30,000
 - **\$ 23,456 Decrease** from FYE 2014 Budget
 - **\$ 23,456 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Cost for CPA-certified consultant for overview, audit and reporting of overall school finances

01-2200-112-01220 Bookkeeper

- FYE 2012
 - Original Budget: \$ 34,711
 - Actual: \$ 60,266
 - **\$ 25,555 Overspent** due to hire of additional bookkeeper
- FYE 2013
 - Original Budget: \$ 101, 641
 - Actual: \$ 93,541
 - \$ 8,100 Excess due to lower than anticipated salary of new hire
- FYE 2014
 - Original Budget: \$ 94,541
 - Projected Actual: \$ 104,500 **subject to change as year progress**
 - **\$ 10,959 Overspent** due to one bookkeeper receiving:
 - Salary increase after budget FYE 2014 has passed
 - Additional salary increase for successfully completing Master's Degree
- FYE 2015
 - Proposed Budget: \$ 107, 531
 - \$ 13,990 Increase from FYE 2014 Budget
 - \$ 3,031 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - 2.9% salary increase for both bookkeepers

01-2200-112-02220 Superintendent's Secretary

- FYE 2012
 - Original Budget: \$ 44,592
 - Actual: \$ 44,592
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 45,841
 - Actual: \$ 47,841
 - **\$ 2,000 Overspent** due to salary increase after budget FYE 2013 has passed

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2200-112-02220 Superintendent's Secretary

- FYE 2014
 - Original Budget: \$ 47,841
 - Projected Actual: \$ 52,000
 - **\$ 4,159 Overspent** due to salary increase after budget FYE 2014 has passed
- FYE 2015
 - Proposed Budget: \$ 53,508
 - \$ 5,667 Increase from FYE 2014 Budget
 - \$ 1,508 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - 2.9% salary increase

01-2200-112-03220 Principal's Secretary

- FYE 2012
 - Original Budget: \$ 37,314
 - Actual: \$ 37,414
 - **\$ 100 Overspent** due to hire of per diem office clerk at end of the year
- FYE 2013
 - Original Budget: \$ 38,461
 - Actual: \$ 42,580
 - **\$ 4,119 Overspent** due to hire of part-time office clerk
- FYE 2014
 - Original Budget: \$ 47,711
 - Projected Actual: \$ 50,415 **subject to change as year progress**
 - **\$ 2,704 Overspent** due to:
 - Increase of scheduled hours for part-time office clerk
 - Salary increase for Principal's Secretary after budget FYE 2014 has passed
- FYE 2015
 - Proposed Budget: \$ 53,648
 - \$ 5,937 Increase from FYE 2014 Budget
 - \$ 3,233 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - 2.9% salary increase for Principal's Secretary
 - \$1.00 hourly rate increase for Part-Time Office Clerk

01-2200-112-04220 Substitute Teachers/Paras

- FYE 2012
 - Original Budget: \$ 44,500
 - Actual: \$ 62,979
 - **\$ 18,479 Overspent** due to unpredictability of expenses incurred from absences, professional development days and field trips

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2200-112-04220 Substitute Teachers/Paras (cont'd)

- FYE 2013
 - Original Budget: \$ 38,461
 - Actual: \$ 42,580
 - **\$ 19,406 Overspent** due to:
 - Two long-term substitutes assigned for two teachers on maternity leave
 - Unpredictability of expenses incurred from absences, professional development and field trips
- FYE 2014
 - Original Budget: \$ 65,000
 - Projected Actual: \$ 65,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 65,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Difficult to anticipate due to the unpredictable nature of absences
 - Calculation consists of 8 sick days per special education teachers and paraprofessionals

01-2200-112-05220 Special Ed Secretary

- FYE 2012
 - Original Budget: \$ 32,000
 - Actual: \$ 32,000
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 32,896
 - Actual: \$ 32,896
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 32,896
 - Projected Actual: \$ 34,383 **subject to change as year progress**
 - **\$ 1,487 Overspent** due to salary increase after budget FYE 2014 has passed
- FYE 2015
 - Proposed Budget: \$ 35,380
 - \$ 2,484 Increase from FYE 2014 Budget
 - \$ 997 Increase from FYE 2014 Projected Actual
 - Anticipated Expenses in FYE 2015:
 - 2.9% salary increase

01-2200-112-6220 Sub Calling Stipend

- FYE 2012
 - Original Budget: \$ 3,000
 - Actual: \$ 3,000
 - \$ 0 Overspent

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2200-112-06220 Sub Calling Stipend (cont'd)

- FYE 2013
 - Original Budget: \$ 3,000
 - Actual: \$ 3,000
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 3,000
 - Projected Actual: \$ 4,120 **subject to change as year progress**
 - **\$ 1,120 Overspent** due to contractual compensation increase after budget FYE 2014 has passed
- FYE 2015
 - Proposed Budget: \$3,000
 - \$ 0 change from FYE 2014 Budget
 - **\$ 1,120 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Contractual compensation for FYE 2015 is currently set

01-2200-112-07220 BOE Meeting Minutes Stipend

- FYE 2012
 - No Budget
- FYE 2013
 - Original Budget: \$ 0
 - Actual: \$ 1,000
 - **\$ 1,000 Overspent** due to Superintendent's reinstatement of expenditure after it was not used for two years
- FYE 2014
 - No Budget
- FYE 2015
 - Proposed Budget: \$ 1,000
 - \$ 1,000 Increase from FYE 2014 Budget
 - \$ 1,000 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Contractual compensation for FYE 2015 is currently set

01-2540-112-01254 Custodians

- FYE 2012
 - Original Budget: \$ 152,741
 - Actual: \$ 146,939
 - \$ 5,802 Excess due to less overtime compensation than anticipated
- FYE 2013
 - Original Budget: \$ 157,973
 - Actual: \$ 165,140
 - **\$ 7,167 Overspent** due to more overtime compensation than anticipated

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2540-112-01254 Custodians (cont'd)

- FYE 2014
 - Original Budget: \$ 164,417
 - Projected Actual: \$ 172,163 **subject to change as year progress**
 - **\$ 7,746 Overspent** due to more overtime compensation than anticipated
- FYE 2015
 - Proposed Budget: \$ 160,913
 - **\$ 3,504 Decrease** from FYE 2014 Budget
 - **\$ 11,250 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Elimination of part-time custodian position

01-2540-112-02254 Summer Custodian

- FYE 2012
 - Original Budget: \$ 5,121
 - Actual: \$ 7,328
 - **\$ 2,207 Overspent** due to unanticipated additional costs for extension of summer cleaning
- FYE 2013
 - Original Budget: \$ 5,258
 - Actual: \$ 9,048
 - **\$ 3,790 Overspent** due to unanticipated additional cost for re-carpeting the library/media center
- FYE 2014
 - Original Budget: \$ 5,258
 - Projected Actual: \$ 8,518 **subject to change as year progress**
 - **\$ 3,260 Overspent** due to unanticipated additional cost for assistance with the relocation of Superintendent's Administrative Offices
- FYE 2015
 - Proposed Budget: \$ 5,470
 - \$ 212 Increase from FYE 2014 Budget
 - **\$ 3,048 Decrease** from FYE 2014 Budget
 - Anticipated Expense for FYE 2015:
 - Efficiencies have been put in place with plans to reduce Summer Custodian costs

01-2540-112-04254 Custodian Substitutes

- FYE 2012
 - Original Budget: \$ 5,000
 - Actual: \$ 7,758
 - **\$ 2,758 Overspent** due to substitute needs associated with absences and vacation
- FYE 2013
 - Original Budget: \$ 5,200
 - Actual: \$ 5,810.
 - **\$ 610 Overspent** due to substitute needs associated with absences and vacation

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2540-112-04254 Custodian Substitutes (cont'd)

- FYE 2014
 - Original Budget: \$ 5,200
 - Projected Actual: \$ 5,473 **subject to change as year progress**
 - **\$ 273 Overspent** due to substitute needs associated with absences and vacation
- FYE 2015
 - Proposed Budget: \$ 5,408
 - \$ 208 Increase from FYE 2014 Budget
 - **\$ 65 Decrease** from FYE 2014 Budget
 - Anticipated Expense for FYE 2015:
 - Anticipated expenses were based off of historical trending expense

01-2540-112-05254 Emergency OT

- FYE 2012
 - Original Budget: \$ 1,000
 - Actual: \$ 885
 - \$ 115 Excess due to less emergency overtime costs than anticipated
- FYE 2013
 - Original Budget: \$ 1,000
 - Actual: \$ 0
 - \$ 1,000 Excess due to no emergency overtime costs incurred for the year
- FYE 2014
 - Original Budget: \$ 1,000
 - Projected Actual: \$ 1,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 1,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Line item is used to cover overtime costs incurred due to emergency such as boiler or other maintenance issues

01-2540-112-06254 Community

- FYE 2012
 - Original Budget: \$ 500
 - Actual: \$ 1,110
 - **\$ 610 Overspent** due to unanticipated expenses associated with custodian overtime compensation for community events held at the school

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2540-112-06254 Community (cont'd)

- FYE 2013
 - Original Budget: \$ 500
 - Actual: \$ 0
 - \$ 500 Excess due to receipt of reimbursement for custodial costs for community events held at the school
- FYE 2014
 - Original Budget: \$ 500
 - Projected Actual: \$ 300 **subject to change as year progress**
 - \$ 200 Excess due to receipt of reimbursement for custodial costs for community events held at the school
- FYE 2015
 - Proposed Budget: \$ 500
 - \$ 0 change from FYE 2014 Budget
 - \$ 200 increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Line item is used to cover custodial costs for community events held at the school

01-2550-112-01255 Drivers

- FYE 2012
 - Original Budget: \$ 197,874
 - Actual: \$ 203,435
 - **\$ 5,561 Overspent** due to:
 - Unanticipated adjustments in bus routes that occur throughout the year
 - Region #19 transportation costs are included in the budget and Actual
- FYE 2013
 - Original Budget: \$ 199,028
 - Actual: \$ 224,273
 - **\$ 25,245 Overspent** due to:
 - Unanticipated adjustments in bus routes that occur throughout the year
 - Unanticipated overtime compensation
 - Region #19 transportation costs are included in the budget and actual
- FYE 2014
 - Original Budget: \$ 126,301
 - Projected Actual: \$ 115,770 **subject to change as year progress**
 - \$ 10,531 Excess due to:
 - Efficiencies put in place by Transportation Coordinator to lessen the amount of overtime incurred
 - Ashford School portion of regular transportation costs
 - Region #19 transportation costs are NOT included in the budget - change in funding and accounting per Town Referendum, March 2013 – Reimbursement from Region #19 to cover their portion of incurred expenses

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2550-112-01255 Drivers (cont'd)

- FYE 2015
 - Proposed Budget: \$138,030
 - \$ 11,729 Increase FYE 2014 Budget
 - \$ 22,260 Increase FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Annual hourly rate increase per MEUI Bargaining Agreement
 - Budget only accounts for expected cost for Ashford School regular transportation
 - Region #19 cost has been provided in a form of an invoice, in which Ashford School expects reimbursements from Region #19 for incurred transportation expenses

01-2550-112-02255 Transportation Coordinator

- FYE 2012
 - Original Budget: \$ 17,300
 - Actual: \$ 16,901
 - \$ 399 Excess due to:
 - Less hourly compensation than anticipated
 - Region #19 portion of transportation coordinator costs are included in the budget and actual
- FYE 2013
 - Original Budget: \$ 17,644
 - Actual: \$ 17,070
 - \$ 574 Excess due to:
 - Less hourly compensation than anticipated
 - Region #19 portion of transportation coordinator costs are included in the budget and actual
- FYE 2014
 - Original Budget: \$ 14,125
 - Actual: \$ 21,372 **subject to change as year progress**
 - **\$ 7,247 Overspent** due to:
 - Anticipation of hourly compensation based on average number of hours spent in the office performing coordinating duties
 - Ashford School portion of transportation coordinator costs
 - Region #19 portion of transportation coordinator costs are NOT included in the budget - change in funding and accounting per Town Referendum, March 2013 – Reimbursement from Region #19 to cover their portion of incurred expenses
- FYE 2015
 - Proposed Budget: \$ 14,406
 - \$ 281 Increase from FYE 2014 Budget
 - **\$ 6,965 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Annual hourly rate increase per MEUI Bargaining Agreement
 - Budget only accounts for expected cost for Ashford School transportation coordinator costs
 - Region #19 cost has been provided in a form of an invoice, in which Ashford School expects reimbursements from Region #19 for incurred transportation coordinator expense

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2550-112-03255 Mechanic

- FYE 2012
 - Original Budget: \$ 47,749
 - Actual: \$ 47,749
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 49,086
 - Actual: \$ 49,443
 - **\$ 357 Overspent** due to salary increase after budget FYE 2013 has passed
- FYE 2014
 - Original Budget: \$ 39,269
 - Projected Actual: \$ 47,776 **subject to change as year progress**
 - **\$ 8,507 Overspent** due to:
 - Salary increase after budget FYE 2014 has passed
 - Assigned additional help paid an hourly wage to cover heavy labor and assist with maintenance duties
 - Ashford School portion of mechanic costs
 - Region #19 portion of mechanic costs are NOT included in the budget - change in funding and accounting per Town Referendum, March 2013 – Reimbursement from Region #19 to cover their portion of incurred expenses
- FYE 2015
 - Proposed Budget: \$47,873
 - \$ 8,604 Increase from FYE 2014 Budget
 - \$ 97 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget only accounts for expected cost for Ashford School
 - Region #19 cost has been provided in a form of an invoice, in which Ashford School expects reimbursements from Region #19 for incurred mechanic expense

01-2550-112-04255 Driver Sick/Personal Leave

- FYE 2012
 - Original Budget: \$ 9,500
 - Actual: \$ 13,021
 - **\$ 3,521 Overspent** due to unanticipated number of paid time off taken by Bus Drivers
- FYE 2013
 - Original Budget: \$ 10,496
 - Actual: \$ 18,023
 - **\$ 7,527 Overspent** due to unanticipated number of paid time off taken by Bus Drivers
- FYE 2014
 - Original Budget: \$ 10,710
 - Projected Actual: \$ 10,710 **subject to change as year progress**
 - \$ 0 Overspent

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2550-112-04255 Driver Sick/Personal Leave (cont'd)

- FYE 2015
 - Proposed Budget: \$ 5,141
 - **\$ 5,569 Decrease** from FYE 2014 Budget
 - **\$ 5,569 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget only accounts for expected cost for Ashford School
 - Region #19 cost has been provided in a form of an invoice, in which Ashford School expects reimbursements from Region #19 for incurred expense

01-2550-112-05255 Class Trip Transportation

- FYE 2012
 - No Budget
- FYE 2013
 - Original Budget: \$ 6,328
 - Actual: \$ 7,197
 - **\$ 869 Overspent** due to unanticipated additional number of field trips
- FYE 2014
 - Original Budget: \$ 6,328
 - Projected Actual: \$ 6,328 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 6,328
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget accounts for 40 trips, including athletics

01-2600-112-01260 Technology Paraprofessional

- FYE 2012
 - No Budget
- FYE 2013
 - No Budget
- FYE 2014
 - Original Budget: \$ 0
 - Projected Actual: \$ 26,406 **subject to change as year progress**
 - **\$ 26,406 Overspent** due to reclassification of on Regular Ed paraprofessional to Technology
- FYE 2015
 - Proposed Budget: \$ 25,304
 - \$ 25,304 Increase from FYE 2014 Budget
 - **\$ 1,101 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - One paraprofessional estimated annual compensation based on hourly wage

01-2600-112-02260 Technology Consultant

- FYE 2012
 - Original Budget: \$ 67,194
 - Actual: \$ 69,584
 - **\$ 2,390 Overspent** due to unanticipated billing amount by Technology Consultant
- FYE 2013
 - Original Budget: \$ 68,510
 - Actual: \$ 85,000
 - **\$ 16,490 Overspent** due to:
 - Change in Technology Consultant after budget FYE 2013 has passed
 - New Technology Consultant annual cost contracted after budget FYE 2013 has passed
- FYE 2014
 - Original Budget: \$ 80,000
 - Projected Actual: \$ 80,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 80,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Contractual amount is currently set

OBJECT 200 - INSURANCE01-2200-200-01220 Medical/Dental Insurance

- FYE 2012
 - Original Budget: \$ 942,873
 - Actual: \$ 924,403
 - \$ 18,470 Excess due to:
 - Quoted insurance renewal rate was higher than actual contracted renewal rate, which was provided after budget FYE 2012 has passed
 - One teacher with family coverage terminated insurance after budget FYE 2012 passed due to Open Enrollment
 - One teacher with employee plus one insurance coverage upgraded to family coverage after budget FYE 2012 passed due to life status change (dependent loss of coverage)
 - One teacher enrolled for employee plus one coverage after budget FYE 2012 passed due to life status change (marriage)
- FYE 2013
 - Original Budget: \$ 1,023,501
 - Actual: \$ 959,622
 - \$ 63,879 Excess due to:
 - Quoted insurance renewal rate was higher than actual contracted renewal rate, which was provided after budget FYE 2012 has passed
 - Two teachers opted for Leave of Absence, forfeited insurance eligibility, after budget FYE 2013 has passed
 - Two teachers resigned forfeiting their family insurance coverage, after budget FYE 2013 has passed
 - One teacher enrolled for employee coverage after budget FYE 2013 has passed due to Open Enrollment
 - One administration staff enrolled for employee plus one coverage after budget FYE 2013 has passed due to Open Enrollment
 - One teacher enrolled for family coverage after budget FYE 2013 has passed due to Open Enrollment
 - Four new hires enroll for employee insurance coverage after budget FYE 2013 has passed
 - One paraprofessional and one custodian enroll for employee insurance coverage due to change in eligibility status and life status change (divorce)
 - SUMMARY: By June 30, 2013 there were more 'employee only' and less 'employee plus one' and 'family' insurance coverage than the original budgeted amount due to the unpredictable insurance needs of each individual staff member and their families. It is impossible to anticipate and budget annual cost due to the constant change. To prevent under-funding for this line, we anticipate new hires to enroll at family coverage.
- FYE 2014
 - Original Budget: \$ 990,293
 - Projected Actual: \$ 941,221 **subject to change as year progress**
 - \$ 49,072 Excess due to:

01-2200-200-01220 Medical/Dental Insurance (cont'd)

- Three teachers terminated forfeiting their insurance coverage, after budget FYE 2013 has passed
- One administration staff enrolled for family coverage after budget FYE 2014 has passed due to life status change (loss of insurance coverage)
- One paraprofessional enroll for family coverage after budget FYE 2014 has passed due to life status change (loss of insurance coverage)
- One paraprofessional change from employee coverage to family coverage after budget FYE 2014 has passed due to life status change (loss of insurance coverage)
- One teacher change family coverage to employee plus one coverage after budget FYE 2014 has passed due to life status change (ineligible dependent)
- **Subject to change as year progress** It is impossible to anticipate and budget annual cost due to the constant change. To prevent under-funding for this line, we anticipate new hires to enroll at family coverage.
- FYE 2015
 - Proposed Budget: \$ 1,134,016
 - \$ 143,723 Increase from FYE 2014 Budget
 - \$ 192,795 Increase from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - Connecticare renewal rate of 11% (estimated increase of \$ 103,500 - \$ 108,900)
 - PPO annual premium ranges: Employee \$ 10,205, Employee plus One \$ 23,222, Family \$ 28,843
 - HMO annual premium ranges: Employee \$ 9,754, Employee plus One \$ 22,189, Family \$ 27,580
 - H.S.A annual premium ranges: Employee \$ 8,071, Employee plus One \$ 18,334, Family \$ 22,867
 - Staff survey for Open Enrollment reveals:
 - a) three employees anticipate changing insurance coverage to family
 - b) three employees anticipate enrolling for insurance coverage
 - c) five employees' anticipated cost increase due to .2FTE reduction
 - To prevent under-funding for this line, we anticipate new hires to enroll at family coverage.

01-2200-200-01230 Group Life Insurance

- FYE 2012
 - Original Budget: \$ 12,806
 - Actual: \$ 10,720
 - \$ 2,086 Excess due to:
 - Lower renewal rate provided by Anthem Life after budget FYE 2012 has passed
 - Two staff members reached age reduction requirement lowering insurance premium costs
- FYE 2013
 - Original Budget: \$ 11,457
 - Actual: \$ 10,779
 - \$ 678 Excess due to:
 - Three staff members reached age reduction requirement lowering insurance premium costs
 - Change in staffing such as elimination of positions, retirements and resignations decrease number of insured individuals

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2200-200-01230 Group Life Insurance (cont'd)

- FYE 2014
 - Original Budget: \$ 10,418
 - Projected Actual: \$ 9,805 **subject to change as year progress**
 - \$ 613 Excess due to:
 - Changed life insurance carrier to Sun Life, providing lower insurance rates for same benefits coverage

- FYE 2015
 - Proposed Budget: \$ 9,522
 - **\$ 896 Decrease** from FYE 2014 Budget
 - **\$ 284 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - No rate increase per Sun Life

01-2200-2000-02220 Workers Compensation Insurance

- FYE 2012
 - Original Budget: \$ 65,000
 - Actual: \$ 63,689
 - \$ 1,311 Excess due to anticipation of higher rates associated with Workers Compensation premium provided by CIRMA

- FYE 2013
 - Original Budget: \$ 64,153
 - Actual: \$ 60,845
 - \$ 3,308 Excess due to anticipation of higher rates associated with Workers Compensation premium provided by CIRMA

- FYE 2014
 - Original Budget: \$ 69,025
 - Projected Actual: \$ 57,088 **subject to change as year progress**
 - \$ 11,937 Excess due to anticipation of higher rates associated with Workers Compensation premium provided by CIRMA

- FYE 2015
 - Proposed Budget: \$ 73,653
 - \$ 4,628 Increase from FYE 2014 Budget
 - \$ 16,566 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Estimated rates provided by CIRMA
 - Actual rates not issued until after Workers Compensation audit is performed by CIRMA usually after July

OBJECT 205 – OTHER INSURANCES01-2200-205-01220 Social Security/Medicare Cost

- FYE 2012
 - Original Budget: \$ 145,000
 - Actual: \$ 140,716
 - \$ 4,284 Excess due to anticipation of higher employer tax liability associated with wages paid through payroll
- FYE 2013
 - Original Budget: \$ 148,463
 - Actual: \$ 151,722
 - **\$ 3,259 Overspent** due to higher than anticipated employer tax liability associated with wages paid through payroll
- FYE 2014
 - Original Budget: \$ 150,643
 - Projected Actual: \$ 143,639 **subject to change as year progress**
 - \$ 7,004 Excess due to anticipation of higher employer tax liability associated with wages paid through payroll
- FYE 2015
 - Proposed Budget: \$ 171,606
 - \$ 20,963 Increase from FYE 2014 Budget
 - \$ 27,967 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Employer tax liability is calculated at a flat percentage of taxable gross wages per employee; the higher the employee's taxable gross wage, the higher the employer tax liability

01-2200-205-02220 Non-Certified Retirement Cost

- FYE 2012
 - Original Budget: \$ 33,000
 - Actual: \$ 31,591
 - \$ 1,409 Excess due to anticipation of higher employer contribution to 403B for paraprofessionals, custodians, and drivers per MEUI Bargaining Agreement
- FYE 2013
 - Original Budget: \$ 31,725
 - Actual: \$ 28,758
 - \$ 2,967 Excess due to anticipation of higher employer contribution to 403B for paraprofessionals, custodians, and drivers per MEUI Bargaining Agreement
- FYE 2014
 - Original Budget: \$ 30,131
 - Projected Actual: \$ 28,243 **subject to change as year progress**
 - \$ 1,888 Excess due to anticipation of higher employer contribution to 403B for paraprofessionals, custodians, and drivers per MEUI Bargaining Agreement

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2200-205-02220 Non-Certified Retirement Cost (cont'd)

- FYE 2015
 - Proposed Budget: \$ 28,155
 - **\$ 1,976 Decrease** from FYE 2014 Budget
 - **\$ 88 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - 403B employer contribution is calculated at a flat percentage of hours worked per employee; the higher the employee's hours worked, the higher the employer's 403B contribution

01-2200-205-02230 Non-Certified Other Benefits

- FYE 2012
 - Original Budget: \$ 31,853
 - Actual: \$ 32,084
 - **\$ 231 Overspent** due to part-time employees eligible for prorated health care waiver
- FYE 2013
 - Original Budget: \$ 30,000
 - Actual: \$ 31,108
 - **\$ 1,108 Overspent** due to part-time employees eligibility for health care waiver expanded to full rate, not prorated, per MOU with MEUI Bargaining Agreement after budget FYE 2014 has passed
- FYE 2014
 - Original Budget: \$ 22,243
 - Projected Actual: \$ 42,500 **subject to change as year progress**
 - **\$ 20,257 Overspent** due to:
 - Part-time employees full health care waiver, which was not previously budgeted
 - Employees change in insurance participation and or level of coverage may cause increase/decrease throughout the year
- FYE 2015
 - Proposed Budget: \$ 22,600
 - \$ 357 Increase from FYE 2014 Budget
 - **\$ 19,900 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Six health care waiver participants will be enrolling in medical/dental insurance forfeiting the waiver payment

01-2200-205-03220 Unemployment Compensation

- FYE 2012
 - Original Budget: \$ 15,000
 - Actual: \$ 16,279
 - **\$ 1,279 Overspent** due to unemployment premiums charged by State Department of Labor for terminated employees receive unemployment compensation

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2200-205-03220 Unemployment Compensation (cont'd)

- FYE 2013
 - Original Budget: \$ 17,750
 - Actual: \$ 29,844
 - **\$ 12,094 Overspent** due to position elimination and terminations of three certified staff which increased unemployment premium charge until ex-employee no longer receives unemployment compensation
- FYE 2014
 - Original Budget: \$ 36,000
 - Projected Actual: \$ 36,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 30,000
 - **\$ 6,000 Decrease** from FYE 2014 Budget
 - **\$ 6,000 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Decrease in unemployment premiums charged by State Department of Labor based on the number of months that employers are obligated to pay
 - Less ex-employees receiving unemployment compensation

01-2200-205-04220 Cert Retirement Healthcare

- FYE 2012
 - Original Budget: \$ 35,554
 - Actual: \$ 35,006
 - \$ 548 Excess due to quoted insurance renewal rate was higher than actual contracted renewal rate, provided after budget FYE 2012 has passed
- FYE 2013
 - Original Budget: \$ 15,647
 - Actual: \$ 30,404
 - **\$ 14,757 Overspent** due to Teachers' Retirement Board (TRB) Subsidy was not received as anticipated, due to previous overpayments
- FYE 2014
 - Original Budget: \$ 23,827
 - Projected Actual: \$ 8,494 **subject to change as year progress**
 - \$ 15,333 Excess due to retiree turning 65 and eligible for Medicare
- FYE 2015
 - Proposed Budget: \$8,885
 - **\$ 14,942 Decrease** from FYE 2014 Budget
 - \$ 392 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - One retiree participant receiving (TRB) Subsidy

01-2200-205-04230 Certified Other Benefits

- FYE 2012
 - Original Budget: \$ 28,007
 - Actual: \$ 28,572
 - **\$ 565 Overspent** due to higher costs than anticipated for Health Savings Account employer contribution
- FYE 2013
 - Original Budget: \$ 26,007
 - Actual: \$ 28,915
 - **\$ 2,908 Overspent** due to new teacher participating in Health Savings Account after budget FYE 2013 has passed
- FYE 2014
 - Original Budget: \$ 21,731
 - Projected Actual: \$ 32,410 **subject to change as year progress**
 - **\$ 10,679 Overspent** due to contracted retirement contribution for Principal and Superintendent after budget FYE 2014 has passed
- FYE 2015
 - Proposed Budget: \$ 72,500
 - \$ 50,769 Increase from FYE 2014 Budget
 - \$ 40,090 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - In accordance with AEA Bargaining Agreement, teachers' medical insurance require Health Savings Accounts with the employer obligation to contribute 50% of maximum deductible per insured teacher

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

OBJECT 312 – INSTRUCTIONAL IMPROVEMENT

01-2200-312-01220 Workshop Sub Pay

- FYE 2012
 - Original Budget: \$ 5,000
 - Actual: \$ 3,271
 - \$ 1,729 Excess due to lesser than anticipated costs for substitute coverage
- FYE 2013
 - Original Budget: \$ 5,000
 - Actual: \$ 3,628
 - \$ 1,372 Excess due to lesser than anticipated costs for substitute coverage
- FYE 2014
 - Original Budget: \$ 5,000
 - Projected Actual: \$ 5,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Original Budget: \$ 3,000
 - **\$ 2,000 Decrease** from FYE 2014 Budget
 - **\$ 2,000 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Decrease in workshop sub costs due to decrease in teacher workshops attended when online seminars are available

01-2200-312-02220 Teacher Workshops

- FYE 2012
 - Original Budget: \$ 5,000
 - Actual: \$ 2,920
 - \$ 2,080 Excess due to specific amount required for budget per AEA Bargaining Agreement
- FYE 2013
 - Original Budget: \$ 8,000
 - Actual: \$ 5,062
 - \$ 2,938 Excess due to specific amount required for budget per AEA Bargaining Agreement
- FYE 2014
 - Original Budget: \$ 8,000
 - Projected Actual: \$ 7,865 **subject to change as year progress**
 - \$ 135 Excess due to specific amount required for budget per AEA Bargaining Agreement
- FYE 2015
 - Proposed Budget: \$ 8,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 135 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Per AEA Bargaining Agreement, amount is required to cover registration fees and enrollment costs for participation in workshops and seminars for professional development

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2200-312-03220 Curriculum Development

- FYE 2012
 - No Budget
- FYE 2013
 - Original Budget: \$ 0
 - Actual: \$ 70
 - **\$ 70 Overspent** due to unexpected teacher stipend paid
- FYE 2014
 - Original Budget: \$ 14,000
 - Projected Actual: \$ 12,968 **subject to change as year progress**
 - \$ 1,033 Excess due to less than anticipated costs for payroll associated with curriculum writing
- FYE 2015
 - Proposed Budget: \$ 8,000
 - **\$ 6,000 Decrease** from FYE 2014 Budget
 - **\$ 4,968 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Decrease anticipated costs for upcoming year based on satisfying state requirements

01-2200-312-04220 District Professional Dev Days

- FYE 2012
 - Original Budget: \$ 750
 - Actual: \$ 1,058
 - **\$ 308 Overspent** due to higher than anticipated cafeteria/food expenses for conferences and meetings
- FYE 2013
 - Original Budget: \$ 750
 - Actual: \$ 3,273
 - **\$ 2,523 Overspent** due to higher than anticipated cafeteria/food expenses for conferences and meetings
- FYE 2014
 - Original Budget: \$ 1,750
 - Projected Actual: \$ 1,750 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 1,750
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Line item is used to cover cafeteria/food expenses for conferences and meetings

01-2200-312-05220 CT TEAM Mentor

- FYE 2012
 - Original Budget: \$ 600
 - Actual: \$ 500
 - \$ 100 Excess due to no recipient of stipend paid for District Facilitator

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2200-312-05220 CT TEAM Mentor (cont'd)

- FYE 2013
 - Original Budget: \$ 600
 - Actual: \$ 780
 - **\$ 180 Overspent** due to new teacher added into the program after budget FYE 2013 has passed
- FYE 2014
 - Original Budget: \$ 2,000
 - Projected Actual: \$ 3,000 **subject to change as year progress**
 - **\$ 1,000 Overspent** due to a total of 6 teachers participating in the 2-year program
- FYE 2015
 - Proposed Budget: \$ 3,000
 - \$ 1,000 Increase from FYE 2014 Budget
 - \$ 0 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - 6 teachers participating in the second year of the program

01-2200-312-06220 AEA Tuition Reimbursement

- FYE 2012
 - Original Budget: \$ 10,000
 - Actual: \$ 10,000
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 10,000
 - Actual: \$ 10,000
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 10,000
 - Projected Actual: \$ 10,000
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 10,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Proposed Budget
 - Anticipated Expense for FYE 2015:
 - Per AEA Bargaining Agreement, amount is required to cover registration fees and enrollment costs for participation in workshops and seminars for professional development

01-2200-312-07220 MEUI Tuition Reimbursement

- FYE 2012
 - Original Budget: \$ 3,000
 - Actual: \$ 0
 - \$ 3,000 Excess due to required budget per MEUI Bargaining Agreement unused by union members

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2200-312-07220 MEUI Tuition Reimbursement (cont'd)

- FYE 2013
 - Original Budget: \$ 3,000
 - Actual: \$ 0
 - \$ 3,000 Excess due to required budget per MEUI Bargaining Agreement unused by union members
- FYE 2014
 - Original Budget: \$ 3,000
 - Projected Actual: \$ 0
 - \$ 3,000 Excess due to required budget per MEUI Bargaining Agreement unused by union members
- FYE 2015
 - Proposed Budget: \$ 3,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Per MEUI Bargaining Agreement, budget is required to cover educational opportunities for paraprofessionals

01-2200-312-08220 Curriculum Writing (Math)

- FYE 2012
 - No Budget
- FYE 2013
 - No Budget
- FYE 2014
 - Original Budget: \$ 7,000
 - Projected Actual: \$ 0
 - \$ 7,000 Excess due to program initiated by Principal to be funded by Title II grant
- FYE 2015
 - Proposed Budget: \$ 0
 - **\$ 7,000 Decrease** from FYE 2014 Budget
 - \$ 0 change from FYE Projected Actual
 - No anticipated expense for FYE 2015

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

OBJECT 319 – PROFESSIONAL SERVICES

****Accounts associated with Special Education affiliated with students' needs. There is a level of unpredictability associated with Special Education due to the sensitive nature of conditions and treatments. Efficiencies have been put in place by Special Director to ensure that Ashford School can provide as much services as possible and outsourcing a student is always a last resort.****

01-1200-319-01120 Speech Outsourced

- FYE 2012
 - Original Budget: \$ 68,000
 - Actual: \$ 63,255
 - \$ 4,745 Excess due to less than anticipated billing from vendors and consultants associated with speech (Budget is managed and provided by Special Ed Director)
- FYE 2013
 - Original Budget: \$ 40,000
 - Actual: \$ 33,964
 - \$ 6,036 Excess due to less than anticipated billing from vendors and consultants associated with speech (Budget is managed and provided by Special Ed Director)
- FYE 2014
 - Original Budget: \$ 40,000
 - Projected Actual: \$ 35,334 **subject to change as year progress**
 - \$ 4,666 Excess due to less than anticipated billing from vendors and consultants associated with speech (Budget is managed and provided by Special Ed Director)
- FYE 2015
 - Proposed Budget: \$ 40,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 4,666 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget is managed and provided by Special Ed Director
 - Line item is used for expenses based on Special Education needs that arise throughout the course of the school year and cannot be predicted

01-1200-319-02120 Training Seminars

- FYE 2012
 - Original Budget: \$ 6,000
 - Actual: \$ 2,969
 - \$ 3,032 Excess due to less than anticipated costs associated with special education training (Budget is managed and provided by Special Ed Director)
- FYE 2013
 - Original Budget: \$ 6,000
 - Actual: \$ 2,906
 - \$ 3,094 Excess due to less than anticipated costs associated with special education training (Budget is managed and provided by Special Ed Director)

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-1200-319-02120 Training Seminars (cont'd)

- FYE 2014
 - Original Budget: \$ 7,000
 - Projected Actual: \$ 7,000
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 7,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget is managed and provided by Special Ed Director
 - CPI Annual Training – an important tool for special education staff to have knowledge and experience in

01-1200-319-03120 OT Outsourced

- FYE 2012
 - Original Budget: \$ 54,473
 - Actual: \$ 54,624
 - **\$ 151 Overspent** due to higher than anticipated costs from vendors and consultants associated with occupational therapy (Budget is managed and provided by Special Ed Director)
- FYE 2013
 - Original Budget: \$ 60,000
 - Actual: \$ 55,563
 - \$ 4,437 Excess due to less than anticipated costs from vendors and consultants associated with occupational therapy (Budget is managed and provided by Special Ed Director)
- FYE 2014
 - Original Budget: \$ 60,000
 - Projected Actual: \$ 56,673
 - \$ 3,327 Excess due to less than anticipated costs from vendors and consultants associated with occupational therapy (Budget is managed and provided by Special Ed Director)
- FYE 2015
 - Proposed Budget: \$ 60,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 3,327 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget is managed and provided by Special Ed Director
 - Based on Special Education needs that arise throughout the course of the school year and cannot be predicted

01-1200-319-04120 Evaluations Outsourced

- FYE 2012
 - Original Budget: \$ 10,000
 - Actual: \$ 13,210

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-1200-319-04120 Evaluations Outsourced (cont'd)

- **\$ 3,210 Overspent** due to higher than anticipated costs associated with special education students' psychological evaluations (Budget is managed and provided by Special Ed Director)
- FYE 2013
 - Original Budget: \$ 10,000
 - Actual: \$ 12,450
 - **\$ 2,450 Overspent** due to higher than anticipated costs associated with special education students' psychological evaluations (Budget is managed and provided by Special Ed Director)
- FYE 2014
 - Original Budget: \$ 12,000
 - Projected Actual: \$ 12,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Original Budget: \$ 12,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget is managed and provided by Special Ed Director
 - Based on Special Education needs that arise throughout the course of the school year and cannot be predicted

01-1200-319-05120 Physical Therapy Outsourced

- FYE 2012
 - Original Budget: \$ 42,537
 - Actual: \$ 40,324
 - \$ 2,303 Excess due to less than anticipated costs associated with special education physical therapy (Budget is managed and provided by Special Ed Director)
- FYE 2013
 - Original Budget: \$ 10,000
 - Actual: \$ 6,700
 - \$ 3,300 Excess due to less than anticipated costs associated with special education physical therapy (Budget is managed and provided by Special Ed Director)
- FYE 2014
 - Original Budget: \$ 10,000
 - Projected Actual: \$ 5,000 **subject to change as year progress**
 - \$ 5,000 Excess due to anticipation of less incurred expenses, associated with special education needs, than originally budgeted (Budget is managed and provided by Special Ed Director)
- FYE 2015
 - Proposed Budget: \$ 10,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 5,000 increase from FYE 2014 Projected Actual

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-1200-319-05120 Physical Therapy Outsourced (cont'd)

- Anticipated Expense for FYE 2015:
 - Budget is managed and provided by Special Ed Director
 - Based on Special Education needs that arise throughout the course of the school year and cannot be predicted

01-1200-319-06120 Behavioral Therapy Outsourced

- FYE 2012
 - Original Budget: \$ 50,000
 - Actual: \$ 38,624
 - \$ 11,376 Excess due to less than anticipated costs associated with behavioral needs of special education students (Budget is managed and provided by Special Ed Director)
- FYE 2013
 - Original Budget: \$ 48,000
 - Actual: \$ 31,920
 - \$ 16,080 Excess due to less than anticipated costs associated with behavioral needs of special education students (Budget is managed and provided by Special Director)
- FYE 2014
 - Original Budget: \$ 40,000
 - Projected Actual: \$ 40,900 **subject to change as year progress**
 - **\$ 900 Overspent** due to higher than anticipated costs associated with behavioral needs of special education students (Budget is managed and provided by Special Ed Director)
- FYE 2015
 - Proposed Budget: \$ 42,500
 - \$ 2,500 increase from FYE 2014 Budget
 - \$ 1,600 increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget is managed and provided by Special Ed Director
 - Based on Special Education needs that arise throughout the course of the school year and cannot be predicted

01-1200-319-07120 Assistive Technology/ACC

- FYE 2012
 - Original Budget: \$ 10,000
 - Actual: \$ 8,917
 - \$ 1,083 Excess due to less than anticipated costs associated with special education equipment purchased from vendors (Budget is managed and provided by Special Ed Director)
- FYE 2013
 - Original Budget: \$ 4,000
 - Actual: \$ 5,675
 - **\$ 1,675 Overspent** due to higher than anticipated costs associated with special education equipment purchased from vendors (Budget is managed and provided by Special Ed Director)

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1200-319-07120 Assistive Technology/ACC (cont'd)

- FYE 2014
 - Original Budget: \$ 5,000
 - Projected Actual: \$ 5,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 0
 - **\$ 5,000 Decrease** from FYE 2014 Budget
 - **\$ 5,000 Decrease** from FYE 2014 Projected Actual
 - Special Director has no anticipated costs for FYE 2015

01-1200-319-09120 Pre-K Screening

- FYE 2012
 - Original Budget: \$ 1,500
 - Actual: \$ 0
 - \$ 1,500 Excess due to no incurred expenses than originally anticipated
- FYE 2013
 - Original Budget: \$ 1,500
 - Actual: \$ 45
 - \$ 1,455 Excess due to less expenses incurred than originally anticipated
- FYE 2014
 - No Budget
- FYE 2015
 - No Budget

01-1200-319-01220 Legal

- FYE 2012
 - Original Budget: \$ 30,000
 - Actual: \$ 23,509
 - \$ 6,491 Excess due to less expenses incurred than originally anticipated
- FYE 2013
 - Original Budget: \$ 15,000
 - Actual: \$ 8,812
 - \$ 8,812 Excess due to less expenses incurred than originally anticipated
- FYE 2014
 - Original Budget: \$ 45,000
 - Projected Actual: \$ 45,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 45,000
 - \$ 0 changed from FYE 2014 Budget
 - \$ 0 changed from FYE 2014 Projected Actual

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-1200-319-01220 Legal (cont'd)

- Anticipated Expense for FYE 2015:
 - MEUI Union negotiations scheduled at end of the school year
 - Unpredictable legal needs of Districts in relation to students and staffing

01-2200-319-02220 Audit

- FYE 2012
 - Original Budget: \$ 15, 000
 - Actual: \$ 15,000
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 15,000
 - Actual: \$ 15,000
 - \$ 0 Overspent
- FYE 2014
 - Original Budget: \$ 15,000
 - Projected Actual: \$ 14,250 **subject to change as year progress**
 - \$ 750 Excess due to less expense incurred than anticipated in association to Ashford Board of Education's portion of annual audit with Town of Ashford
- FYE 2015
 - Proposed Budget: \$ 20,000
 - \$ 5,000 increase from FYE 2014 Budget
 - \$5,750 increase from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - Ashford Board of Education is subject to the audit services contracted and billed by the Town of Ashford
 - To prevent under-funding, we plan worst case scenario to accommodate higher than anticipated costs

01-2200-319-03220 Data Processing

- FYE 2012
 - Original Budget: \$ 14,500
 - Actual: \$ 17,141
 - **\$ 2,641 Overspent** due to higher than anticipated costs associated with payroll vendor
- FYE 2013
 - Original Budget: \$ 15,600
 - Actual: \$ 13,309
 - \$ 2,291 Excess due to pricing analysis with payroll vendor which alleviated anticipated costs to decrease
- FYE 2014
 - Original Budget: \$ 12,500
 - Projected Actual: \$ 12,500 **subject to change as year progress**
 - \$ 0 Overspent

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2200-319-03220 Data Processing (cont'd)

- FYE 2015
 - Proposed Budget: \$ 12,500
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Discounted pricing per new payroll company charges per check produced
 - Accounting software used charges per user, currently set at 3

01-2200-319-04220 Consultant

- FYE 2012
 - Original Budget: \$ 37,000
 - Actual: \$ 17,620
 - \$ 19,380 Excess due to less expense incurred than anticipated in association with temp-agency use
- FYE 2013
 - Original Budget: \$ 15,000
 - Actual: \$ 2,250
 - \$ 12,750 Excess due to:
 - Did not employ temporary staff
 - Only expense incurred is a contracted medical consultant used by Nurse
- FYE 2014
 - Original Budget: \$ 32,000
 - Projected Actual: \$ 3,419 **subject t change as year progress**
 - \$ 28,582 Excess due to less expense incurred than originally anticipated
- FYE 2015
 - Proposed Budget: \$10,000
 - **\$ 22,000 Decrease** from FYE 2014 Budget
 - \$ 6,582 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Reduction of contracted consultants expected to lower expenses

01-2200-319-05220 Volunteer Screening

- FYE 2012
 - Original Budget: \$ 600
 - Actual: \$ 972
 - **\$ 372 Overspent** due to higher costs anticipated to accommodate background checks for volunteers and chaperones
- FYE 2013
 - Original Budget: \$ 600
 - Actual: \$ 396
 - \$ 204 Excess due to less expense incurred than originally anticipated to accommodate background checks for new volunteers and chaperones

01-2200-319-05220 Volunteer Screening (cont'd)

- FYE 2014
 - Original Budget: \$ 600
 - Projected Actual: \$ 600 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 600
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Based on number of volunteers and chaperones that require background checks
 - Based on pricing for screening services offered by EastConn

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OBJECT 321 – UTILITIES01-2540-321-00254 Plant Utilities

- FYE 2012
 - Original Budget: \$ 93,099
 - Actual: \$ 76,301
 - \$ 16,798 Excess due to electricity expenses incurred were less than originally anticipated
- FYE 2013
 - Original Budget: \$ 85,000
 - Actual: \$ 70,551
 - \$ 14,449 Excess due to electricity expenses incurred were less than originally anticipated
- FYE 2014
 - Original Budget: \$ 85,000
 - Projected Actual: \$ 71,135 **subject to change as year progress**
 - \$ 13,865 Excess due to electricity expenses incurred were less than originally anticipated
- FYE 2015
 - Proposed Budget: \$ 85,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Due to the increased usage of computers for classrooms, maintenance and school security, expenses are expected to increase

OBJECT 322 – MAINTENANCE01-1200-322-15254 Spec. Ed Equip Maintenance

- FYE 2012
 - Original Budget: \$ 6,000
 - Actual: \$ 1,946
 - \$ 4,054 Excess due to lower need than anticipated for equipment maintenance of special education tools (Budget is managed and provided by Special Ed Director)
- FYE 2013
 - Original Budget: \$ 2,000
 - Actual: \$ 0
 - \$ 2,000 Excess due to no necessary equipment maintenance of special education tools (Budget is managed and provided by Special Ed Director)
- FYE 2014
 - Original Budget: \$ 2,000
 - Projected Actual: \$ 2,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 1,000
 - **\$ 1,000 Decrease** from FYE 2014 Budget
 - **\$ 1,000 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget is managed and provided by Special Ed Director
 - Lesser amount is expected to be required to service special education equipment

01-2200-322-00220 Administrative Equipment Maintenance

- FYE 2012
 - Original Budget: \$ 500
 - Actual: \$ 382
 - \$ 118 Excess due to less expenses incurred than anticipated in association with maintenance of equipment such as walkie-talkies for administrative and staff use
- FYE 2013
 - Original Budget: \$ 500
 - Actual: \$ 140
 - \$ 360 Excess due to less expenses incurred than anticipated in association with maintenance of equipment such as scanning devices
- FYE 2014
 - Original Budget: \$ 500
 - Projected Actual: \$ 140 **subject to change as year progress**
 - \$ 360 Excess due to less expenses incurred than anticipated in association with maintenance of scanning devices

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2200-322-00220 Administrative Equipment Maintenance (cont'd)

- FYE 2015
 - Proposed Budget: \$ 300
 - **\$ 200 Decrease** from FYE 2014 Budget
 - \$ 160 Increase from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - Maintenance of scanning devices and other administrative equipment that may need servicing since constant use can weaken its conditions

01-2540-322-01254 Rubbish Removal

- FYE 2012
 - Original Budget: \$ 8,000
 - Actual: \$ 7,288
 - \$ 712 Excess due to less expenses incurred than originally anticipated in association with contracted services for trash pickup, recycling and shredding needs
- FYE 2013
 - Original Budget: \$ 8,000
 - Actual: \$ 7,303
 - \$ 697 Excess due to less expenses incurred than originally anticipated in association with contracted services for trash pickup, recycling and shredding needs
- FYE 2014
 - Original Budget: \$ 8,000
 - Projected Actual: \$ 8,259 **subject to change as year progress**
 - **\$ 259 Overspent** due to flat rate container cost associated with renovation and relocation of Superintendent's Office
- FYE 2015
 - Proposed Budget: \$ 8,000
 - \$ 0 change from FYE 2014 Budget
 - **\$ 259 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Renewal of existing contract and shredding expenses range from \$ 7,200 to \$ 8,200

01-2540-322-02254 Asbestos Monitoring

- FYE 2012
 - Original Budget: \$ 1,075
 - Actual: \$ 1,075
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 350
 - Actual: \$ 350
 - \$ 0 Overspent

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2540-322-02254 Asbestos Monitoring (cont'd)

- FYE 2014
 - Original Budget: \$ 350
 - Projected Actual: \$ 660
 - **\$ 310 Overspent** due to testing increasing from annual to semiannual
- FYE 2015
 - Proposed Budget: \$ 660
 - \$ 310 Increase from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Annual cost adjusted for semiannual monitoring

01-2540-322-03254 Water

- FYE 2012
 - Original Budget: \$ 9,000
 - Actual: \$ 8,750
 - \$ 250 Excess due to Connecticut Water not administering Cross Connection Survey
- FYE 2013
 - Original Budget: \$ 9,000
 - Actual: \$ 16,784
 - **\$ 7,784 Overspent** due to:
 - Cross Connection Survey administered twice in one fiscal year (Dec. 2012 & June 2013)
 - Unanticipated rebuilding of the pump components was the cause to the overage in budget
- FYE 2014
 - Original Budget: \$ 11,400
 - Projected Actual: \$ 14,539
 - **\$ 3,139 Overspent** due to
 - Failed Coliform test, repairs to sani-board and vent leading to storage tank
 - Includes cleaning and maintenance of filtration system installed in 2008 to be completed
- FYE 2015
 - Proposed Budget: \$ 14,000
 - \$ 2,600 Increase from FYE 2014 Budget
 - **\$ 539 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - 3% annual increase in Aqua Pump contract

01-2540-322-04254 General Maintenance & Repairs

- FYE 2012
 - Original Budget: \$ 14,000
 - Actual: \$ 10,839
 - \$ 3,161 Excess due to lower costs than anticipated billed by vendors in association with general maintenance and repairs throughout the school

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2540-322-04254 General Maintenance & Repairs (cont'd)

- FYE 2013
 - Original Budget: \$ 14,000
 - Actual: \$ 3,312
 - \$ 10,688 Excess due to change from vendors to in-house maintenance and repairs by head custodian
- FYE 2014
 - Original Budget: \$ 16,000
 - Actual: \$ 16,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 16,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Costs associated with unpredictable maintenance needs of the school building and its fixtures

01-2540-322-05254 Sanitary System

- FYE 2012
 - Original Budget: \$ 3,710
 - Actual: \$ 3,710
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 4,000
 - Actual: \$ 3,787
 - \$ 213 Excess due to lower costs than originally anticipated in association with vendor servicing the school's sanitary system based on regularly scheduled and unexpected maintenance
- FYE 2014
 - Original Budget: \$ 5,000
 - Projected Actual: \$ 3,510 **subject to change as year progress**
 - \$ 1,490 Excess due to lower costs that originally anticipated in association with vendor servicing the school's sanitary system based on regularly scheduled and unexpected maintenance
- FYE 2015
 - Proposed Budget: \$ 5,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 1,490 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Regularly scheduled and unexpected maintenance needs of the school's sanitary system

01-2540-322-06254 Fire Equipment

- FYE 2012
 - Original Budget: \$ 7,000
 - Actual: \$ 7,191
 - **\$ 191 Overspent** due to necessary repairs caused by battery capacity trouble

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2540-322-06254 Fire Equipment (cont'd)

- FYE 2013
 - Original Budget: \$ 7,000
 - Actual: \$ 7,445
 - **\$ 445 Overspent** due to higher than anticipated costs for annual service and maintenance of fire equipment
- FYE 2014
 - Original Budget: \$ 10,000
 - Projected Actual: \$ 10,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 10,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Upgrades to fire equipment, in addition to annual service and maintenance of fire equipment

01-2540-322-07254 Generator Maintenance

- FYE 2012
 - Original Budget: \$ 2,425
 - Actual: \$ 3,180
 - **\$ 755 Overspent** due to necessary and unanticipated servicing to school's generator
- FYE 2013
 - Original Budget: \$ 2,500
 - Actual: \$ 7,597
 - **\$ 5,097 Overspent** due to repairs and upgrades for Town Shelter
- FYE 2014
 - Original Budget: \$ 6,000
 - Projected Actual: \$ 6,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 6,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Necessary upgrades and servicing to school's generator
 - Prepare for unpredictable maintenance needs

01-2540-322-08254 Boiler

- FYE 2012
 - Original Budget: \$ 15,000
 - Actual: \$ 15,177
 - **\$ 177 Overspent** due to unanticipated maintenance of school's boiler

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2540-322-08254 Boiler (cont'd)

- FYE 2013
 - Original Budget: \$ 15,000
 - Actual: \$ 9,685
 - \$ 5,316 Excess due to lower costs than anticipated for maintenance of school's boiler
- FYE 2014
 - Original Budget: \$ 15,500
 - Projected Actual: \$ 9,634 **subject to change as year progress**
 - \$ 5,866 Excess due to boiler upgrades and routine maintenance
- FYE 2015
 - Proposed Budget: \$ 13,000
 - **\$ 2,500 Decrease** from FYE 2014 Budget
 - \$3,366 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Lower incurred expense for maintenance of school's boiler

01-2540-322-09254 Grounds Upkeep

- FYE 2012
 - Original Budget: \$ 3,000
 - Actual: \$ 2,591
 - \$ 409 Excess due to lower expenses incurred than originally anticipated
- FYE 2013
 - Original Budget: \$ 3,000
 - Actual: \$10,010
 - **\$ 7,010 Overspent** due to tree removal and fence repairs
- FYE 2014
 - Original Budget: \$ 3,000
 - Projected Actual: \$ 9,224
 - **\$ 6,224 Overspent** due to adding wood chips to playground, front parking lot adjustments, and new fencing around electrical boxes in primary playground
- FYE 2015
 - Proposed Budget: \$ 3,000
 - \$ 0 change from FYE 2014 Budget
 - **\$ 6,224 Overspent** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Maintenance of school landscaping

01-2540-322-10254 Painting

- FYE 2012
 - Original Budget: \$ 500
 - Actual: \$ 693
 - **\$ 193 Overspent** due to higher than anticipated costs for update of library/media center painting

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2540-322-10254 Painting (cont'd)

- FYE 2013
 - Original Budget: \$ 500
 - Actual: \$ 7,601
 - **\$ 7,101 Overspent** due to painting of hallway and roof tiles, with fire retardant paint, at main corridor where Main Office and Superintendent's Office is located
- FYE 2014
 - Original Budget: \$ 5,400
 - Projected Actual: \$ 3,189 **subject to change as year progress**
 - \$ 2,211 Excess due to lower expenses incurred than originally anticipated
- FYE 2015
 - Proposed Budget: \$ 1,000
 - **\$ 4,400 Decrease** from FYE 2014 Budget
 - **\$ 2,189 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Less need for painting
 - Minor updates in classrooms and hallways

01-2540-322-11254 Floor Covering

- FYE 2012
 - Original Budget: \$ 0
 - Actual: \$ 15,488
 - **\$ 15,488 Overspent** due to unanticipated and necessary re-carpeting of library/media center
- FYE 2013
 - Original Budget: \$ 0
 - Actual: \$ 17,915
 - **\$ 17,195 Overspent** due to unanticipated and necessary re-carpeting for classrooms
- FYE 2014
 - Original Budget: \$ 5,000
 - Projected Actual: \$ 12,194 **subject to change as year progress**
 - **\$ 7,194 Overspent** due to re-carpeting of relocated Superintendent's Office
- FYE 2015
 - Proposed Budget: \$ 0
 - **\$ 5,000 Decrease** from FYE 2014 Budget
 - **\$ 12,194 Decrease** from FYE 2014 Projected Actual
 - No anticipated Expense for FYE 2015

01-2540-322-12254 Roof Maintenance

- FYE 2012
 - Original Budget: \$ 5,000
 - Actual: \$ 1,719
 - \$ 3,281 Excess due to less than anticipated expenses incurred for roof maintenance

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2540-322-12254 Roof Maintenance (cont'd)

- FYE 2013
 - Original Budget: \$ 5,000
 - Actual: \$ 3,802
 - \$ 1,198 Excess due to less than anticipated expenses incurred for roof maintenance
- FYE 2014
 - Original Budget: \$ 5,000
 - Projected Actual: \$ 5,000 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 5,500
 - \$ 500 Increase from FYE 2014 Budget
 - \$ 500 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Necessary for spring and summer maintenance to be performed by vendor

01-2540-322-14254 Radon Testing

- FYE 2012
 - Original Budget: \$ 266
 - Actual: \$ 266
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 300
 - Actual: \$ 0
 - \$ 300 Excess due to no expenses incurred for Radon Testing
- FYE 2014
 - Original Budget: \$ 300
 - Projected Actual: \$ 0 **subject to change as year progress**
 - \$ 300 Excess due to no anticipated expenses incurred for Radon Testing for this year
- FYE 2015
 - Proposed Budget: \$ 300
 - \$ 0 change from FYE 2014 Budget
 - \$ 300 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Radon Testing, if necessary

01-2540-322-15254 HVAC Maintenance

- FYE 2012
 - Original Budget: \$ 6,000
 - Actual: \$ 5,748
 - \$ 252 Excess due to lower expenses incurred than anticipated for maintenance and service of heating, ventilation and air conditioning

01-2540-322-15254 HVAC Maintenance (cont'd)

- FYE 2013
 - Original Budget: \$ 6,000
 - Actual: \$ 7,176
 - **\$ 1,176 Overspent** due to unanticipated expenses incurred for upgrading heating and cooling system
- FYE 2014
 - Original Budget: \$ 5,000
 - Projected Actual: \$ 20,629
 - **\$ 15,629 Overspent** due to necessary upgrades to pneumatic system for our current antiquated heating and cooling system
- FYE 2015
 - Proposed Budget: \$ 8,000
 - \$ 3,000 Increase from FYE 2014 Budget
 - **\$ 12,629 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Further upgrades and improvements to school's heating and cooling system

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OBJECT 323 – EQUIPMENT MAINTENANCE

Object only accounts for less than 0.01% of total Board of Education appropriations. Object consists of 4 lines:

- a) Music Instrument Maintenance**
- b) Audio Visual Equipment Maintenance**
- c) Phys Ed/Health Equipment Maintenance**
- d) Technology Equipment Maintenance**

Below is the budget analysis for the entire object -

- FYE 2012
 - Original Budget: \$ 4,450
 - Actual: \$ 1,944
 - \$ 2,506 Excess due to less than anticipated software upgrades
- FYE 2013
 - Original Budget: \$ 4,450
 - Actual: \$ 560
 - \$ 3,891 Excess due to no expenses incurred for Technology Equipment Maintenance
- FYE 2014
 - Original Budget: \$ 4,450
 - Projected Actual: \$ 1,750 **subject to change as year progress**
 - \$ 2,700 Excess due to new server expenses incurred less than originally anticipated
- FYE 2015
 - Proposed Budget: \$ 3,700
 - **\$ 750 Decrease** from FYE 2014 Budget
 - \$ 1,950 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Maintenance for music equipment such as tuning for school piano
 - Audio Visual Equipment Maintenance associated with Special Education
 - Phys Ed/Health Equipment Maintenance such sporting equipment and safety gear
 - Technology Equipment Maintenance associated with software upgrades

OBJECT 324 – LIABILITY INSURANCE01-2200-324-00254 Student Accident Insurance

- FYE 2012, FYE 2013, FYE 2014
 - Original Budget: \$ 995
 - Audited/Projected Actual: \$ 995
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 995
 - \$ 0 change from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Annual cost for Student Accident Insurance remains constant

01-2540-324-00254 Plant Insurance

- FYE 2012
 - Original Budget: \$ 21,554
 - Actual: \$ 21,893
 - **\$ 339 Overspent** due to increase in LAP insurance rates provided by CIRMA after budget has passed
- FYE 2013
 - Original Budget: \$ 21,554
 - Actual: \$ 21,126
 - \$ 429 Excess due to decrease in LAP insurance rates provided by CIRMA after budget has passed
- FYE 2014
 - Original Budget: \$ 21,130
 - Projected Actual: \$ 21,711
 - **\$ 711 Overspent** due to increase in LAP insurance rates provided by CIRMA after budget has passed
- FYE 2015
 - Proposed Budget: \$ 21,715
 - \$ 585 Increase from FYE 2014 Budget
 - \$ 5 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - LAP insurance rates provided by CIRMA expected to remain constant
 - LAP insurance is shared with Town of Ashford
 - Board of Education's portion is split between lines Plant Insurance and Transportation Insurance

01-2540-324-00255 Transportation Insurance

- FYE 2012
 - Original Budget: \$ 21,554
 - Actual: \$ 21,893
 - **\$ 339 Overspent** due to increase in LAP insurance rates provided by CIRMA after budget has passed
- FYE 2013
 - Original Budget: \$ 21,554
 - Actual: \$ 21,126

01-2540-324-00255 Transportation Insurance (cont'd)

- \$ 429 Excess due to decrease in LAP insurance rates provided by CIRMA after budget has passed
- FYE 2014
 - Original Budget: \$12,680
 - Projected Actual: \$ 11,831
 - \$ 849 Excess due to funding and accounting change per Town Referendum, March 2013, in regards to Region #19 Transportation – budget and projected actual do not include Region #19 expenses
- FYE 2015
 - Proposed Budget: 12,680
 - \$ 0 change from FYE 2014 Budget
 - \$ 849 increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Proposed budget only accounts for Ashford School's portion of transportation insurance
 - Region #19 transportation insurance has been provided in an invoice and reimbursements provided will be used to cover incurred expenses associated with Region #19 transportation

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RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

OBJECT 331 – TRANSPORTATION

01-1200-331-00120 SpEd Transportation

- FYE 2012
 - Original Budget due : \$ 68,000
 - Actual: \$ 54,729
 - \$ 13,271 Excess due to over-estimation of transportation costs associated with special education trips
- FYE 2013
 - Original Budget: \$ 77,010
 - Actual: \$ 31,269
 - \$ 45,381 Excess due to lower transportation expenses associated with lower number of children outplaced
- FYE 2014
 - Original Budget: \$ 97, 320
 - Projected Actual: \$ 97, 320 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$ 69,808
 - **\$ 27,512 Decrease** from FYE 2014 Budget
 - **\$ 27,512 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Efficiencies put in place by Transportation Coordinator to make routes more cost-effective
 - Proposed budget accounts for 5 children outplaced to three locations, in addition to In-Town van runs

01-2550-331-01120 Class Trip Tolls & Parking

- FYE 2012
 - Original Budget: \$ 0
 - Actual: \$ 89
 - **\$ 89 Overspent** due to unanticipated parking fees associated with field trips
- FYE 2013
 - Original Budget: \$ 0
 - Actual: \$ 67
 - **\$ 67 Overspent** due to unanticipated parking fees associated with field trips
- FYE 2014
 - Original Budget: \$ 100
 - Projected Actual: \$ 37 **subject to change as year progress**
 - \$ 63 Excess due to parking fees and tolls associated with expected field trips to occur
- FYE 2015
 - Proposed Budget: \$ 100
 - \$ 0 change from FYE 2014 Budget
 - \$ 63 Excess from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Field trips to Boston, MA require payment of tolls and parking of busses

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

OBJECT 340 – COMMUNICATION

Object only accounts for less than 0.01% of total Board of Education appropriations. Object consists of 4 lines:

- a) Telephone
- b) Postage
- c) Internet
- d) Advertising

Below is the budget analysis for the entire object –

- FYE 2012
 - Original Budget: \$ 13,726
 - Actual: \$ 12,420
 - \$ 1,306 Excess due to:
 - Receipt of Universal Service Fund credit for telephone service provided for schools, per Telecommunications Act of 1996
 - Less than anticipated postage costs
- FYE 2013
 - Original Budget: \$ 13,850
 - Actual: \$ 15,230
 - **\$ 1,380 Overspent** due to:
 - Higher than anticipated costs for telephone service due to an additional telephone line
 - Higher than anticipated costs for postage due to increase in postal rate and increased number of mailings
- FYE 2014
 - Original Budget: \$ 11,200
 - Projected Actual: \$ 9,828 **subject to change as year progress**
 - \$ 1,372 Excess due to:
 - Lower than anticipated costs for postage due to change in vendor (Pitney Bowes to Stamps.com)
- FYE 2015
 - Original Budget: \$ 11,500
 - \$ 300 Increase from FYE 2014 Budget
 - \$ 1,672 Increase from FYE 2014 Projected Actual
 - Anticipated Expenses for FYE 2015:
 - Internet service to accommodate higher number of computers

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

OBJECT 370 – OUTSIDE SERVICES

01-1101-370-02120 RE Homebound Tutoring

- FYE 2012
 - Original Budget: \$ 0
 - Actual: \$ 320
 - **\$ 320 Excess** due to unanticipated need for tutoring a student
- FYE 2013
 - Original Budget: \$ 0
 - Actual: \$ 24
 - **\$ 24 Excess** due to unanticipated need for tutoring a student
- FYE 2014
 - No Budget
- FYE 2015
 - No Budget
 - No anticipated expenses for FYE 2015

01-1101-370-05120 MS Out of District Tuition

- FYE 2012
 - Original Budget: \$ 7,480
 - Actual: \$ 4,950
 - \$ 2,530 Excess due to less than anticipated costs for out of district magnet schools
- FYE 2013
 - Original Budget: \$ 7,480
 - Actual: \$ 0
 - \$ 7,480 Excess due to no expenses incurred for our of district magnet schools
- FYE 2014
 - Original Budget: \$ 7,480
 - Projected Actual: \$ 27,100 **subject to change as year progress**
 - **\$ 19,620 Overspent** due to unanticipated number of students accepted into CHOICE/CREC Magnet Schools Lottery
- FYE 2015
 - Proposed Budget: \$ 27,000
 - \$ 19,620 Increase from FYE 2014 Budget
 - \$ 0 change from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Tuition costs for students accepted into the Lottery in FYE 2014

01-1200-370-01120 Outplacement Tuition

- FYE 2012
 - Original Budget: \$ 192,891
 - Actual: \$ 184,919
 - \$ 7,973 Excess due to less than anticipated costs for special education outplacement and/or magnet school tuition (Budget is managed and provided by Special Ed Director)

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-1200-370-01120 Outplacement Tuition (cont'd)

- FYE 2013
 - Original Budget: \$ 316,000
 - Actual: \$ 207,689
 - \$ 108,312 Excess due to efficiencies put in place by Special Ed Director to provide as many services in-house to keep outplacement tuition expenses to a minimum (**Excess funds were distributed to all certified staff to use for supplies and textbooks for the upcoming year because supplies and textbooks budget had decrease for FYE 2014**)
- FYE 2014
 - Original Budget: \$ 216,820
 - Projected Actual: \$ 305,690 **subject to change as year progress**
 - **\$ 88,870 Overspent** due to unanticipated needs of special education students to be outplaced in association with the proper service and treatment they need that Ashford School cannot provide
- FYE 2015
 - Proposed Budget: \$ 288,600
 - \$ 71,780 Increase from FYE 2014 Budget
 - **\$ 17,090 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - To prevent under-funding, we estimate costs to accommodate the 6 students that are currently in outplacement services for FYE 2014

01-1200-370-02120 Homebound Instruction/Tutoring

- FYE 2012
 - Original Budget: \$ 384
 - Actual: \$ 2,272
 - **\$ 1,888 Overspent** due to higher than anticipated need for tutoring students (Budget is managed and provided by Special Ed Director)
- FYE 2013
 - Original Budget: \$ 1,500
 - Actual: \$ 12,600
 - **\$ 11,100 Overspent** due to higher than anticipated needs for tutoring students (Budget is managed and provided by Special Ed Director)
- FYE 2014
 - Original Budget: \$ 12,800
 - Projected Actual: \$ 12,800 **subject to change as year progress**
 - \$ 0 Overspent
- FYE 2015
 - Proposed Budget: \$5,000
 - **\$ 7,800 Decrease** from FYE 2014 Budget
 - **\$ 7,800 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget is managed and provided by Special Director
 - Based on unpredictable needs of special education students

01-1200-370-03120 Extended School Year

- FYE 2012
 - Original Budget: \$ 40,701
 - Actual: \$ 40,701
 - \$ 0 Overspent
- FYE 2013
 - Original Budget: \$ 31,000
 - Actual: \$ 35,380
 - **\$ 4,380 Overspent** due to unanticipated medical staffing expense associated with special education students during extended school year (Budget is managed and provided by Special Ed Director)
- FYE 2014
 - Original Budget: \$ 35,000
 - Projected Actual: \$ 29,018 **subject to change as year progress**
 - \$ 5,982 Excess due to efficiencies put in place by Special Ed Director, such as cost-effective staffing
- FYE 2015
 - Proposed Budget: \$ 37,000
 - \$ 2,000 Increase from FYE 2014 Budget
 - \$ 7,982 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Based on wages for certified staff, per AEA Bargaining Agreement

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015**OBJECT 390 – PURCHASED SERVICES**01-2200-390-01220 Contract Mileage

- FYE 2012
 - Original Budget: \$ 2,000
 - Actual: \$ 1,462
 - \$ 538 Excess due to less than anticipated mileage reimbursement costs for certified staff to attend professional development trainings
- FYE 2013
 - Original Budget: \$ 2,000
 - Actual: \$ 1,829
 - \$ 171 Excess due to less than anticipated mileage reimbursement costs for certified staff to attend professional development trainings
- FYE 2014
 - Original Budget: \$ 2,000
 - Projected Actual: \$ 1,345 **subject to change as year progress**
 - \$ 655 Excess due to:
 - Less than anticipated mileage reimbursement costs for certified staff to attend professional development trainings
 - Increased use of online seminars are cost-effective
- FYE 2015
 - Proposed Budget: \$ 2,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 655 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Increase use of online seminars
 - Certification seminars and some educational training sessions are not held online and require travel, which will be reimbursed to employee by the school

01-2200-390-02220 Printing

- FYE 2012
 - No Budget
- FYE 2013
 - Original Budget: \$ 500
 - Actual: \$ 138
 - \$ 362 Excess due to less than anticipated costs for toner and ink cartridges
- FYE 2014
 - Original Budget: \$ 500
 - Projected Actual: \$ 1,177 **subject to change as year progress**
 - **\$ 677 Overspent** due to increase use of printing and higher than anticipated expenses for toner and ink cartridges

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-2200-390-02220 Printing (cont'd)

- FYE 2015
 - Proposed Budget: \$ 1,000
 - \$ 500 Increase from FYE 2014 Budget
 - **\$ 177 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Increase use by teachers using less textbooks and more online lesson plans

01-2550-390-01255 Fleet Maintenance

- FYE 2012
 - Original Budget: \$ 67,000
 - Actual: \$ 65,737
 - \$ 1,263 Excess due to less expenses incurred than anticipated in association with bus repairs and maintenance
- FYE 2013
 - Original Budget: \$ 67,000
 - Actual: \$ 62,122
 - \$ 4,878 Excess due to less expenses incurred than anticipated in association with bus repairs and maintenance
- FYE 2014
 - Original Budget: \$ 44,072
 - Projected Actual: \$ 30,640 **subject to change as year progress**
 - \$ 13,432 Excess due to:
 - Funding and accounting change per Town Referendum, March 2013, in regards to Region #19 Transportation – budget and projected actual do not include Region #19 expenses
 - Anticipating increase in bus repairs as the year progress due to normal wear-and-tear on vehicles
- FYE 2015
 - Proposed Budget: \$ 44,072
 - \$ 0 change from FYE 2014 Budget
 - \$ 13,432 increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Proposed budget only accounts for Ashford School's portion of fleet maintenance
 - Region #19 fleet maintenance costs has been provided in an invoice and reimbursements provided will be used to cover incurred expenses associated with Region #19 transportation
 - Increase in bus repairs and maintenance as the year progress due to normal wear-and-tear on vehicles

01-2550-390-02255 Bus Facility Building Usage

- FYE 2012
 - Original Budget: \$ 6,000
 - Actual: \$ 5,250
 - \$ 750 Excess due to less expenses incurred than anticipated for Town Garage

01-2550-390-02255 Bus Facility Building Usage

- FYE 2013
 - Original Budget: \$ 6,000
 - Actual: \$ 5,758
 - \$ 242 Excess due to less expenses incurred than anticipated for Mechanic use of bay in Town Garage
- FYE 2014
 - Original Budget: \$ 3,600
 - Projected Actual: \$ 2,400 **subject to change as year progress**
 - \$ 1,200 Excess due to less expenses incurred than anticipated for Mechanic use of bay in Town Garage
 - Region #19 bus facility building usage costs has been provided in an invoice and reimbursements provided will be used to cover incurred expenses associated with Region #19 transportation
- FYE 2015
 - Proposed Budget: \$ 3,600
 - \$ 0 change from FYE 2014 Budget
 - \$ 1,200 Increase from FYE 2014 Projected Actual
 - Region #19 bus facility building usage costs has been provided in an invoice and reimbursements provided will be used to cover incurred expenses associated with Region #19 transportation

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OBJECT 410 – SUPPLIES

****Object accounts for about 2% of total Board of Education appropriations. Object consists of 57 lines, which has been grouped in the following categories:**

- a) **Elementary Supplies –**
 - **Consists of General, Reading, Math, Language Arts, Health, Science, Social Studies, Assessments, and Art**
- b) **Middle School Supplies**
 - **Consists of General, Language Arts, Math, Reading, Science, Social Studies, and Testing**
- c) **Specials Supplies**
 - **Consists of Art, General Music, Choral, Band, World Language, Library, Periodicals, Non-Print supplies, Physical Education, Health, Graduation, and Athletics**
- d) **Special Education Supplies**
 - **Consists of Instructional, Gifted Program, CORR Life Skills, Behavior, Assessment, Enrichment, Remedial, Medical, ELL, and other Special Education Software and supplies**
- e) **Administrative Supplies**
 - **Consists of Office, Report Cards, and Copier Paper**
- f) **Plant Supplies**
 - **Consists of Floor maintenance, Cleaning, General, Paper products, Lighting and Tools**
- g) **Transportation**
 - **Consists of Cleaning, Paper products and other supplies**
- h) **Technology Supplies**
 - **Consists of Elementary, Middle School, Arts, Library, Special Education, Administrative and Subscription**

Below is the budget analysis for each category of the object –

01-1100-410-01000 to 01-1100-410-09000 Elementary

- **FYE 2012**
 - Original Budget: \$ 16,908
 - Actual: \$ 21,527
 - **\$ 4,619 Overspent** due to expenses associated with elementary teachers' budgets for supplies
- **FYE 2013**
 - Original Budget: \$ 16,908
 - Actual: \$ 48,085
 - **\$ 31,177 Overspent** due to expenses associated with elementary teachers' budgets for supplies
 - Overage in budget lines were funded by unused appropriations in outplacement tuition
- **FYE 2014**
 - Original Budget: \$ 14,460
 - Proposed Budget: \$ 16,684 **subject to change as year progress**
 - **\$ 2,224 Overspent** due to expenses associated with elementary teacher's budget for supplies

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-1100-410-01000 to 01-1100-410-09000 Elementary Overall Supplies (cont'd)

- FYE 2015
 - Proposed Budget: \$ 15,762
 - \$ 1302 Increase from FYE 2014 Budget
 - **\$ 922 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Teachers are assigned a specific budget to accommodate needs for classroom supplies

01-1101-410-01001 to 01-1101-410-07001 Middle School Overall Supplies (cont'd)

- FYE 2012
 - Original Budget: \$ 9,515
 - Actual: \$ 11,670
 - **\$ 2,155 Overspent** due to expenses associated with middle school teachers' budgets for supplies
- FYE 2013
 - Original Budget: \$ 9,515
 - Actual: \$ 23,559
 - **\$ 14,044 Overspent** due to expenses associated with middle school teachers' budget for supplies
 - Overage in budget lines were funded by unused appropriations in outplacement tuition
- FYE 2014
 - Original Budget: \$ 9,734
 - Projected Actual: \$ 11,556 **subject to change as year progress**
 - **\$ 1,822 Overspent** due to expenses associated with middle school teachers' budget for supplies
- FYE 2015
 - Proposed Budget: \$ 8,250
 - **\$ 1,484 Decrease** from FYE 2014 Budget
 - **\$ 3,306 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Teachers are assigned a specific budget to accommodate needs for classroom supplies

01-1103-410-01003 to 01-1112-410-04012 "Specials" Overall Supplies

- FYE 2012
 - Original Budget: \$ 10,013
 - Actual: \$ 9,403
 - \$ 610 Excess due to "specials" teachers' supplies cost less than originally anticipated
- FYE 2013
 - Original Budget: \$ 10,013
 - Actual: \$ 13,292
 - **\$ 3,279 Overspent** due to expenses associated with "specials" teachers' budget for supplies
 - Overage in budget lines were funded by unused appropriations in outplacement tuition
- FYE 2014
 - Original Budget: \$ 9,711
 - Projected Actual: \$ 10,789 **subject to change as year progress**
 - **\$ 1,078 Overspent** due to expenses associated with "specials" teachers' budget for supplies

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 201501-1103-410-01003 to 01-1112-410-04012 "Specials" Overall Supplies (cont'd)

- FYE 2015
 - Proposed Budget: \$ 10,132
 - \$ 421 Increase from FYE 2014 Budget
 - **\$ 657 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Teachers are assigned a specific budget to accommodate needs for classroom supplies

01-1200-410-01120 to 01-1200-410-08120 Special Education Overall Supplies

- FYE 2012
 - Original Budget: \$ 15,040
 - Actual: \$ 17,114
 - **\$ 2,074 Overspent** due to expenses associated with special education teachers' budget for supplies (Budget is managed and provided by Special Ed Director)
- FYE 2013
 - Original Budget: \$ 11,382
 - Actual: \$ 14,929
 - **\$ 3,547 Overspent** due to expenses associated with special education teachers' budget for supplies (Budget is managed and provided by Special Ed Director)
 - Overage in budget lines were funded by unused appropriations in outplacement tuition
- FYE 2014
 - Original Budget: \$ 19,148
 - Projected Actual: \$ 20,020 **subject to change as year progress**
 - **\$ 872 Overspent** due to expenses associated with special education teachers' budget for supplies (Budget is managed and provided by Special Ed Director)
- FYE 2015
 - Proposed Budget: \$ 24,883
 - \$ 5,735 Increase from FYE 2014 Budget
 - \$ 4,863 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget is managed and provided by Special Ed Director
 - Teachers are assigned a specific budget to accommodate needs for classroom supplies

01-2200-410-01220 to 01-2200-410-04220 Administrative Overall Supplies

- FYE 2012
 - Original Budget: \$ 9,000
 - Actual: \$ 7,855
 - \$ 1,145 Excess due to less expenses incurred than anticipated
- FYE 2013
 - Original Budget: \$ 9,000
 - Actual: \$ 8,518
 - \$ 482 Excess due to less expenses incurred than anticipated

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2200-410-01220 to 01-2200-410-04220 Administrative Overall Supplies (cont'd)

- FYE 2014
 - Original Budget: \$ 9,000
 - Projected Actual: \$ 7,837 **subject to change as year progress**
 - \$ 1,163 Excess due to less expenses incurred than anticipated
- FYE 2015
 - Proposed Budget: \$ 14,000
 - \$ 5,000 Increase from FYE 2014 Budget
 - \$ 6,163 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Upgrade for report cards
 - Office staff recycles many office supplies to keep expenses at a minimum

01-2540-410-01254 to 01-2540-410-06254 Plant Overall Supplies

- FYE 2012
 - Original Budget: \$ 26,400
 - Actual: \$ 22,909
 - \$ 3,491 Excess due to less expenses than anticipated
- FYE 2013
 - Original Budget: \$ 26,400
 - Actual: \$ 23,795
 - \$ 2,605 Excess due to less expenses than anticipated
- FYE 2014
 - Original Budget: \$ 28,600
 - Projected Actual: \$ 32,889 **subject to change as year progress**
 - **\$ 4,289 Overspent** due to more expenses incurred than originally anticipated
 - Overage in lines is due to maintenance needs for improvement according to the School Security Grant that exceeded the reimbursed funding
- FYE 2015
 - Proposed Budget: \$23,300
 - **\$ 5,300 Decrease** from FYE 2014 Budget
 - **\$ 9,589 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Budget provided to head custodian and lead custodian to manage inventory and ordering

01-2550-410-02254 to 01-2560-410-02256 Transportation Overall Supplies

- FYE 2012
 - Original Budget: \$ 650
 - Actual: \$ 5,650
 - **\$ 5,000 Overspent** due to:
 - Higher than anticipated costs for general supplies such as cleaning tissue, trash bags, rags, etc.
 - Previously unused line for transportation general supplies had expenses but no original budget

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

01-2550-410-02254 to 01-2560-410-02256 Transportation Overall Supplies (cont'd)

- FYE 2013
 - Original Budget: \$ 650
 - Actual: \$ 353
 - \$ 297 Excess due to less expenses incurred than anticipated
- FYE 2014
 - Original Budget: \$ 400
 - Projected Actual: \$ 89 **subject to change as year progress**
 - \$ 311 Excess due to less expenses incurred than anticipated
- FYE 2015
 - Proposed Budget: \$ 400
 - \$ 0 change from FYE 2014 Budget
 - \$ 311 increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Necessary general supplies for the cleanliness of the vehicles used to transport children

01-2600-410-01260 to 01-2600-410-08260 Technology Overall Supplies

- FYE 2012
 - Original Budget: \$ 19,324
 - Actual: \$ 19,599
 - **\$ 275 Overspent** due to more expenses incurred than originally anticipated
- FYE 2013
 - Original Budget: \$ 32,920
 - Actual: \$ 37,519
 - **\$ 4,599 Overspent** due to more expenses incurred than originally anticipated
- FYE 2014
 - Original Budget: \$ 42,160
 - Projected Actual: \$ 42,321 **subject to change as year progress**
 - **\$ 161 Overspent** due to more expenses incurred than originally anticipated
- FYE 2015
 - Proposed Budget: \$ 39,307
 - **\$ 2,853 Decrease** from FYE 2014 Budget
 - **\$ 3,014 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Technology budget allotted is managed by contracted technology consultant

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015**OBJECT 411 – FUEL (PLANT)**01-2540-411-00254 Plant Fuel

- FYE 2012
 - Original Budget: \$ 111,163
 - Actual: \$ 111,790
 - **\$ 627 Overspent** due to exceeding annual contracted amount which requires higher price per gallon
- FYE 2013
 - Original Budget: \$ 107,693
 - Actual: \$ 107,605
 - \$ 88 Excess due to mild winter allowing expenses to stay within annual contracted costs
- FYE 2014
 - Original Budget: \$ 109,792
 - Projected Actual: \$ 115,000 **subject to change as year progress**
 - **\$ 5,202 Overspent** due to exceeding annual contracted amount which requires higher price per gallon
- FYE 2015
 - Proposed Budget: \$ 106,651
 - **\$ 3,147 Decrease** from FYE 2014 Budget
 - **\$ 8,349 Decrease** from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Annual contract provides lower than market pricing for a specified amount of gallons per year
 - Unpredictable weather conditions, such as extended cold winters, can require more usage and exceeding contracted amount of gallons require additional fuel to cost more

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

OBJECT 412 – FUEL (TRANSPORTATION)

01-2550-412-01255 Diesel

- FYE 2012
 - Original Budget: \$ 85,000
 - Actual: \$ 72,570
 - \$ 12,430 Excess due to:
 - Annual contract provides lower rate except for overage
 - Receipt of reimbursements for Town Fire Department and Public Works use
- FYE 2013
 - Original Budget: \$ 88,346
 - Actual: \$ 70,774
 - \$17,572 Excess due to:
 - Annual contract provides lower rate except for overage
 -
 - Mild winter which decreased Diesel usage
 - Receipt of reimbursements for Town Fire Department and Public Works use
- FYE 2014
 - Original Budget: \$ 49,770
 - Projected Actual: \$ 31,034 **subject to change as the year progress**
 - \$ 18,736 Excess due to:
 - Annual contract provides lower rate except for overage
 - Region #19 portion of Diesel costs are NOT included in the budget or actual - change in funding and accounting per Town Referendum, March 2013 – Reimbursement from Region #19 to cover their portion of incurred expenses
 - Expectation of reimbursements for Town Fire Department and Public Works use
- FYE 2015
 - Proposed Budget: \$ 49,770
 - \$ 0 change from FYE 2014 Budget
 - \$ 18,736 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Annual contract provides lower rate except for overage
 - Budget only accounts for expected cost for Ashford use (School & Town)
 - Region #19 cost has been provided in a form of an invoice, in which Ashford School expects reimbursements from Region #19 for incurred expense
 - Ashford School expects reimbursements on a per use basis from Town Fire Department and Public Works

01-2550-412-02255 Gasoline

- FYE 2012
 - Original Budget: \$ 14,000
 - Actual: \$ 9,997

01-2550-412-02255 Gasoline (cont'd)

- \$ 4,003 Excess due to:
 - Discounted federal tax
 - Lower than anticipated costs for special education vans, mechanic use, and maintenance needs such as lawn mowers, etc.
- FYE 2013
 - Original Budget: \$ 18,000
 - Actual: \$ 11,314
 - \$ 6,686 Excess due to:
 - Discounted federal tax
 - Lower than anticipated costs for special education vans, mechanic use, and maintenance needs such as lawn mowers, etc.
 - Due to the unpredictable nature of the commodity, market prices change on a daily basis and to prevent under-funding, we plan for worst case scenario (i.e. \$3.90 per gallon)
- FYE 2014
 - Original Budget: \$ 18,000
 - Projected Actual: \$ 11,646 **subject to change as the year progress**
 - \$ 6,354 Excess due to:
 - Discounted federal tax
 - Lower than anticipated costs for special education vans, mechanic use, and maintenance needs such as lawn mowers, etc.
 - Due to the unpredictable nature of the commodity, market prices change on a daily basis and to prevent under-funding, we plan for worst case scenario (i.e. \$3.92 per gallon)
- FYE 2015
 - Proposed Budget: \$ 18,000
 - \$ 0 change from FYE 2014 Budget
 - \$ 6,354 increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Due to the unpredictable nature of the commodity, market prices change on a daily basis and to prevent under-funding, we plan for worst case scenario (i.e. \$4.20 per gallon)

OBJECT 420 – TEXTBOOKS

Object accounts for less than 0.01% of total Board of Education appropriations. Object consists of 11 lines:

- a) *Elementary Supplemental Textbook*
- b) *Elementary Curriculum Upgrade*
- c) *Elementary Replacement Textbook*
- d) *Elementary Periodicals*
- e) *Middle School Supplemental Textbook*
- f) *Middle School Periodicals*
- g) *Middle School Replacement Textbook*
- h) *Middle School Curriculum Upgrade*
- i) *Art Textbooks*
- j) *World Language Textbooks*
- k) *Specialized Text (NIMAS)*

Below is the budget analysis for the object as a whole –

- FYE 2012
 - Original Budget: \$ 10,409
 - Actual: \$ 20,494
 - **\$ 10,085 Overspent** due to necessary curriculum upgrades for elementary and middle school subjects
- FYE 2013
 - Original Budget: \$ 10,409
 - Actual: \$ 10,032
 - \$ 377 Excess due to less expenses incurred than originally anticipated
- FYE 2014
 - Original Budget: \$ 16,116
 - Projected Actual: \$ 7,995 **subject to change as the year progress**
 - \$ 8,121 Excess due to:
 - Teachers access to online websites that produce printable lessons reduce textbook costs
- FYE 2015
 - Proposed Budget: \$ 11,965
 - **\$ 4,151 Decrease** from FYE 2014 Budget
 - \$ 3,970 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Reduction of textbooks and periodicals due to online access for teachers
 - Special Education specified textbooks and periodicals will still have hardcopies available

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

OBJECT 430 – LIBRARY BOOKS

Object accounts for less than 0.001% of total Board of Education appropriations. Object consists of 2 lines:

a) Library Books Grades K-4

b) Library Books Grades 5-8

Below is the budget analysis for the object as a whole –

- FYE 2012
 - Original Budget: \$ 4,567
 - Actual: \$ 4,317
 - \$ 250 Excess due to less expenses incurred than anticipated
- FYE 2013
 - Original Budget: \$ 4,567
 - Actual: \$ 3,769
 - \$ 798 Excess due to less expenses incurred than anticipated
- FYE 2014
 - Original Budget: \$ 3,566
 - Projected Actual: \$ 3,113 **subject to change as the year progress**
 - \$ 453 Excess due to less expenses incurred than anticipated
- FYE 2015
 - Proposed Budget: \$ 3,566
 - \$ 0 change from FYE 2014 Budget
 - \$ 453 increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Library budget allotted is managed by contracted technology consultant

OBJECT 540 – EQUIPMENT

Object accounts for less than 0.01% of total Board of Education appropriations. Object consists of 20 lines:

- a) **Elementary Equipment**
- b) **Elementary Furniture**
- c) **Middle School Equipment**
- d) **Middle School Equipment (furniture)**
- e) **Music Equipment**
- f) **Library Equip/Furniture**
- g) **Phys Ed Equipment**
- h) **AT Equipment Rental (Special Education)**
- i) **Adaptive Equipment (Special Education)**
- j) **Sp Ed AT/Technology Equipment**
- k) **Copier Lease**
- l) **Administrative Equip/Furniture**
- m) **Plant Equipment**
- n) **Technology Elementary Equipment**
- o) **Technology Middle School Equipment**
- p) **Technology Admin Equipment**
- q) **Technology Tech Ed Equipment**
- r) **Technology Network Equipment**
- s) **Technology SpEd/Support Equipment**
- t) **Technology Art Equip**

Below is the budget analysis for the object as a whole –

- **FYE 2012**
 - Original Budget: \$ 108,003
 - Actual: \$ 185,518
 - **\$ 77,515 Overspent** due to:
 - Unanticipated purchase of 2 new goals for soccer
 - 1st installment of computer purchase as part of long-term goal to upgrade entire school
- **FYE 2013**
 - Original Budget: \$ 77,410
 - Actual: \$ 179,734
 - **\$ 102,324 Overspent** due to:
 - Purchase of two office desks for bookkeepers
 - 2nd installment of computer purchase as part of long-term goal to upgrade entire school
 - Overage in budget lines were funded by unused appropriations in outplacement tuition
- **FYE 2014**
 - Original Budget: \$ 79,528
 - Projected Actual: \$ 76,991 **subject to change as the year progress**
 - \$ 2,537 Excess due to lower costs than anticipated

RE: Report "Ashford BOE BUDGET vs. ACTUAL" for FYE 2012, 2013, 2014 and Proposed Budget FYE 2015

OBJECT 540 – EQUIPMENT (cont'd)

- FYE 2015
 - Proposed Budget: \$ 66,263
 - **\$ 13,265 Decrease** from FYE 2014 Budget
 - **\$ 10,728 Decrease** from FYE 2014 Projected Actual

OBJECT 640 – DUES & FEES

Object accounts for less than 0.01% of total Board of Education appropriations. Object consists of 10 lines:

- a) *SpEd Dues & Fees*
- b) *SpEd Extra Curricular Fees*
- c) *Character Dev Train & Material*
- d) *Dues & Fees*
- e) *Board of Education Expenses*
- f) *Professional Development*
- g) *Principal's Discretionary Fund*
- h) *Medical/Screenings*
- i) *Penalty Fees & Interest*
- j) *Stop Check Payment Fee*

Below is the budget analysis for the object as a whole –

- FYE 2012
 - Original Budget: \$ 11,469
 - Actual: \$ 13,419
 - **\$ 1,950 Overspent** due to increase in Professional Development registration costs
- FYE 2013
 - Original Budget: \$ 13,050
 - Actual: \$ 21,563
 - **\$ 8,513 Overspent** due to increase in Professional Development registration costs
- FYE 2014
 - Original Budget: \$ 24,225
 - Projected Actual: \$ 19,093 **subject to change as the year progress**
 - \$ 5,132 Excess due management of Professional Development registration and negotiating prices
- FYE 2015
 - Proposed Budget: \$ 22,624
 - **\$ 1,601 Decrease** from FYE 2014 Budget
 - \$ 3,531 Increase from FYE 2014 Projected Actual
 - Anticipated Expense for FYE 2015:
 - Annual dues and fees for memberships, consortiums, and affiliate networks

OBJECT 700 – AUDIT ADJUSTMENTS

**This object's sole purpose is for recording adjustments per year-end audits, such as ED001. Previously, it was used as a linking account for budget transfers. We plan on eliminating use of this object and replacing it with a simpler transfer procedure. We have placed \$500 in object line 01-2700-700-00000 to provide a funding source to address periodic cafeteria operational deficits, should they occur.*

DRAFT