

Explanation of budget balances on current expense report

	Description	Current Balance	Notes
	Regular Education	\$ 80,439	Vacancies and new hires at lower salaries; Fewer budgeted lane changes
	Special Education	\$ 584,209	Savings in ESY, vacancies and in contracted and OOD services
	Vocational Program	\$ (33,666)	Higher enrollment
	Co-curricular Program	\$ 87,126	Savings resulting from the new tiers in coaching stipends; vacancies in extracurricular stipends.
	Student Support Services	\$ 147,856	Hiring savings; Contracted services savings.
	Instructional Staff Support	\$ 52,474	Savings in IT salaries
	School Board/SAU assessment	\$ 144,224	\$125K contingency not used/needed
	School Administration	\$ 30,838	Primarily savings in software support contracts and network services
	Food Service Bad Debt	\$ (6,004)	
	Facilities	\$ 161,415	Primarily savings in oil, electric and snow removal
	Transportation	\$ 98,351	Primarily savings in special ed transportation
	Benefits	\$ 155,716	Benefit savings due to vacancies and hiring savings
	Debt Service	\$ 0	MS renovations, matures 8/2024; turf field matures 2028; HS HVAC matures 2036
	Transfers	\$ (270,036)	
		\$ 1,232,941	

General explanation of what is included in each account category

Function	Description	Includes
1100	Regular Education	Teacher salaries and teaching materials
1200	Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
1300	Vocational Program	Vocational ed. Tuition
1400	Co-curricular Program	Athletic program and other co-curricular activities
2100	Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
2200	Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
2300	School Board/Assessment	Assessment, school board expense, annual meeting expense, legal expense
2400	School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, site licensing, consulting, network services, office supplies
2500	Food Service Bad Debt	Uncollectable student breakfast and lunch money
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus and transportation, fuel
2900	Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
4000	Site Improvement	Site improvements including architectural fees
5100	Bonds	Principal and interest payments on bonds
5200	Transfers	Accounting line to make total expenses match total revenue, and match the budget.