

Explanation of budget balances on current expense report

	Description	Current Balance	Notes
	Regular Education	\$ 58,364	Hiring savings
	Special Education	\$ 158,826	Savings in OOD services, hiring and vacancies; grant funding
	Vocational Program	\$ 5,726	
	Co-curricular Program	\$ 11,282	Unfilled Coaching Positions
	Student Support Services	\$ 56,013	Contracted services savings
	Instructional Staff Support	\$ (18,931)	Various small overages
	School Board/SAU assessment	\$ 132,657	\$125K contingency
	School Administration	\$ (433)	
	Facilities	\$ 236,178	Savings in utilities and FY24 purchases of FY25 budgeted items
	Transportation	\$ 83,646	Savings in regular ed and special ed transportation
	Benefits	\$ 192,356	Benefit savings due to vacancies, plan choices and hiring savings
	Debt Service	\$ 4,698	
	Transfers	\$ -	
		\$ 920,380	

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.