Explanation of budget balances on current expense report

12/19/2024

Function	Description	Current Balance	Notes
1100	**Regular Education**	$ 231,242	Unfilled Positions and hiring savings
1200	**Special Education**	$ (647,856)	Contracted staffing services to fill open positions
2100	**Student Support Services**	$ (110,374)	Contracted staffing services to fill open positions
2200	**Instructional Staff Support**	$ 9,292	
2300	**School Board/SAU Assessment**	$ 92,784	95K contingency fund not encumbered
2400	**School Administration**	$ 6,081	
2600	**Facilities**	$ 65,961	Unfilled position and other small variances
2700	**Transportation**	$ 41,313	Regular ed & special ed savings
2900	**Benefits**	$ 144,375	Benefit savings due to unfilled positions and plan choice changes
4200	**Site Improvements**	$ -	
5100	**Debt Service**	$ -	
5200	**Transfers**	$ -	
		$ (167,182)	

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
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	site licensing, consulting, network services, office supplies
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus 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	service expense