

FY26 Comparative Budget Report
BFUHS School District

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
41990	Interest Mascoma Bank	0	18,696.06	0	0	0
41510	Mascoma Operating Acct Bank Interest	0	0.00	0	0	0
41510	Mascoma Reserve Acct Bank Interest	0	0.00	0	0	0
41922	Other Revenues - Contributions (Sports)	0	4,000.00	0	0	0
41980	Prior Year Revenue	100,000	36,785.05	100,000	219,262	119,262
41990	Misc Revenue BFUHS	0	188.52	0	0	0
41990	Misc Revenue Flooding VSBIT Claim P5062400850-1	0	240,812.48	0	0	0
41990	Misc Revenue - Sports Ticket Sales	0	5,594.26	0	0	0
41990	Misc Revenue - JED Foundation	0	0.00	0	0	0
45100	Bond Revenue For Roof Project	0	2,000,000.00	0	0	0
40832	Interest Earned	0	0.00	0	0	0
43110	Ed Spending Tax Athens	185,855	185,855.23	188,107	183,286	(4,821)
43110	Ed Spending Tax Grafton	621,127	621,127.00	640,092	376,788	(263,304)
43110	Ed Spending Tax Rockingham	2,169,262	2,169,261.90	2,445,613	2,205,000	(240,613)
43110	Ed Spending Tax Westminster	1,345,243	1,345,243.23	1,412,689	1,551,485	138,796
43110	Ed Spending Grant Rockingham	1,913,468	1,913,468.10	1,761,774	2,890,375	1,128,601
43110	Ed Spending Grant Athens	316,132	316,131.77	329,207	240,913	(88,294)
43110	Ed Spending Grant Westminster	713,557	713,556.77	708,972	869,775	160,803
43114	Tech Center on Behalf	307,356	307,356.00	355,042	0	(355,042)
43115	Reimb. Unenrolled residents attending tech CTRS	0	870.00	0	0	0
43161	Revenue: ELL Categorical Aid	0	0.00	0	0	0
43282	Reimbursements - Drivers Ed	0	861.60	0	0	0
43370	High School Completion	0	100.00	0	0	0
43382	PCB	0	300,989.39	0	0	0
41566	State on Behalf	0	0.00	0	0	0
Total Revenue		7,672,000	10,180,897.36	7,941,496	8,536,884	595,388
		<u>7,672,000</u>	<u>10,180,897.36</u>	<u>7,941,496</u>	<u>8,536,884</u>	595,388
		(0)	0.00	0	0	0

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EXPENDITURES

Acct	Description	FY24 Budget	FY24 Actual	FY24 Actual	FY25 Budget	FY26 Budget
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Secondary

Regular Education

5111	Salaries,Teacher,BFUHS	1,872,679	1,595,736.83	1,624,925	1,449,509	(175,416)
5121	Salaries, Paras	65,156	72,617.32	73,656	138,890	65,234
5131	Salaries, Substitutes	35,000	39,206.13	25,000	25,000	0
5211	Insurance, Health,Gen. Ed.Ed.,Teachers & Paras	532,374	497,948.37	443,856	523,675	79,819
5220	Fica,Gen. Ed.Ed.,Teachers & Paras	148,243	118,011.44	130,664	121,512	(9,152)
5229	VT Child Care Tax,Gen. Ed.Ed.,Teach & Paras, BFUHS	0	0.00	5,637	5,243	(394)
5232	Retirement,State OPEB,Gen. Ed.Ed.,Teachers	40,000	34,458.20	40,000	0	(40,000)
5232	Retirement Incentive,Article 16.6,Oct 1 ,BFUHS	0	0.00	22,500	40,000	17,500
5234	Retirement,VMERS,Gen Ed	4,072	4,901.77	5,156	10,070	4,914
5251	Tuition Reimbursement,Reg. Ed	8,700	4,185.36	16,836	16,836	0
5261	Insurance,Unemployment,Gen. Ed.Ed	5,000	0.00	5,000	5,000	0
5271	Insurance,Worker Comp.,Gen. Ed.Ed	11,239	9.88	1,707	1,589	(118)
5281	Insurance,Dental,Gen. Ed.Ed.,Teachers & Paras	9,579	14,005.98	8,134	7,792	(342)
5293	Short Term Disability	0	0.00	0	0	0
5294	Insurance,LTD & LIFE,Gen. Ed.Ed.,Teachers & Paras	7,045	6,695.69	5,006	4,627	(379)
5321	Contracted Services, ,Gen. Ed.Ed.	0	7,962.50	0	0	0
5321	Contracted Services, Drivers Ed.	0	0.00	51,000	40,000	(11,000)
5321	Contracted Services EMP Training,,BFUHS	5,000	1,347.35	5,000	15,000	10,000
5321	Contracted Services Equipment,Art,BFUHS	500	0.00	500	0	(500)
5321	PCB, Student Online Learning	0	2,550.00	0	0	0
5321	Contracted Services Equipment,Driver Ed,BFUHS	2,780	0.00	2,780	4,100	1,320
5321	Contracted Services Equipment,Music,BFUHS & Band	3,500	1,652.51	3,500	1,500	(2,000)
5321	Contracted Services Equipment,Tech Ed,BFUHS	500	0.00	500	0	(500)
5321	Contracted Services,Science,BFUHS	0	0.00	0	0	0

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5561	Tuition,Priority,Ed Program	50,000	0.00	50,000	7,500	(42,500)
5566	Tuition on Behalf to River Valley	269,290	269,290.00	296,399	326,949	30,550
5566	Tuition On Behalf to Windham TC	38,066	38,066.00	58,643	56,868	(1,775)
5567	Tuition,BFUHS to River Valley	210,485	210,484.76	221,706	252,196	30,490
5567	Tuition,BFUHS to Windham,BFUHS	29,750	23,184.00	43,860	43,860	0
5581	Travel,Reg. Ed.,Music,BFUHS	600	1,081.10	600	1,000	400
5581	Travel,Reg. Ed,Freshman Academy Trip,BFUHS	5,000	586.57	5,000	5,000	0
5581	Travel,Reg. Ed,Conferences,Foreign Language,BFUHS	500	1,294.41	500	500	0
5581	Travel Reg Ed Reimbursement	0	1,228.85	0	0	0
5593	Assessment,ELL Services	13,062	13,062.00	6,142	38,505	32,363
5593	Return of Surplus from SU	0	0.00	0	0	0
5611	Supplies,Gen. Ed.	13,000	6,332.42	11,000	11,000	0
5611	Supplies,AEP,BFUHS	600	146.54	500	300	(200)
5611	Supplies,Music,BFUHS (AND Band,BFUHS)	4,500	4,266.51	2,700	2,700	0
5611	Supplies,Gen. Ed.Art,BFUHS	10,500	10,689.54	10,530	11,050	520
5611	Supplies,Gen. Ed.English,BFUHS	1,500	1,027.26	1,000	1,000	0
5611	Supplies,Gen. Ed.Foreign Lang.,BFUHS	1,000	574.36	750	750	0
5611	Supplies,Gen. Ed.Health,BFUHS	500	0.00	0	250	250
5611	Supplies,Gen. Ed.Consumer Science,BFUHS	6,000	7,328.17	9,265	12,500	3,235
5611	Supplies,Gen. Ed.Math,BFUHS	3,500	713.55	3,250	1,500	(1,750)
5611	Supplies,Gen. Ed.PE,BFUHS	5,000	4,014.44	5,000	5,300	300
5611	Supplies,Gen. Ed.Science,BFUHS	13,500	13,099.76	17,410	10,000	(7,410)
5611	Supplies,Gen. Ed.Driver Ed,BFUHS	720	0.00	0	0	0
5611	Supplies,Gen. Ed.Social Studies,BFUHS	1,000	51.21	1,000	750	(250)
5611	Supplies,Gen. Ed.Tech Ed,BFUHS	6,000	0.00	6,000	0	(6,000)
5611	Supplies,Gen. Ed.STEAM,BFUHS	0	0.00	0	3,000	3,000
5626	Vehicle Fuel,Driver Ed	1,000	0.00	0	0	0
5641	Print Media,,BFUHS	0	0.00	0	0	0
5641	Print Media,Art,BFUHS	0	0.00	0	0	0

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5641	Print Media,AEP,BFUHS	500	190.84	600	300	(300)
5641	Print Media,Music,BFUHS	2,000	1,777.19	2,200	2,000	(200)
5641	Print Media,English,BFUHS	5,000	3,149.72	3,500	1,600	(1,900)
5641	Print Media,Foreign Lang.,BFUHS	0	0.00	300	0	(300)
5641	Print Media,Math,BFUHS	9,800	275.16	2,000	8,500	6,500
5641	Print Media,Driver Ed,BFUHS	600	322.94	0	0	0
5641	Print Media,Science,BFUHS	600	0.00	0	2,000	2,000
5641	Print Media,Social Studies,BFUHS	2,000	607.93	4,000	300	(3,700)
5733	Furniture ,Gen. Ed.Ed	10,000	9,892.50	10,000	5,000	(5,000)
5735	Software Services,Gen. Ed.Foreign Lang.,BFUHS	210	0.00	0	250	250
5735	Software Services,Gen. Ed. Math,BFUHS	290	148.68	375	890	515
5735	Software Services,Gen. Ed. English,BFUHS	7,000	6,454.99	7,200	7,200	0
5735	Software Services,Gen. Ed. Science,BFUHS	1,000	920.00	950	950	0
5735	Software Services,Gen. Ed. Music,BFUHS	500	1,270.00	1,698	1,700	2
5735	Software Services,Gen. Ed.Social Studies,BFUHS	0	0.00	182	0	(182)
5739	Equipment,Gen. Ed,BFUHS	0	0.00	0	0	0
5739	Equipment,Art,BFUHS	6,000	6,134.75	1,800	1,400	(400)
5739	Equipment,Music,BFUHS	2,000	2,160.48	0	1,800	1,800
5739	Equipment,STEAM,BFUHS	0	0.00	0	1,500	1,500
5739	Equipment,Math,BFUHS	3,000	2,428.09	0	0	0
5739	Equipment,PE,BFUHS	0	0.00	0	0	0
5739	Equipment,Science,BFUHS	900	860.00	0	0	0
5739	Equipment,Gen. Ed. ,Consumer Science,BFUHS	6,000	6,670.00	0	495	495
5739	Equipment,Industrial Arts,BFUHS	3,000	0.00	3,000	0	(3,000)
5811	Dues & Fees,English,BFUHS	500	0.00	0	0	0
5811	Dues & Fees,Music,BFUHS	0	0.00	0		0
5811	Dues & Fees,Science,BFUHS	295	0.00	215	285	70
5811	Dues & Fees,Math,BFUHS	188	0.00	198	198	0
5811	Dues & Fees,Art,BFUHS	200	0.00	0	0	0

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5811	Dues & Fees,Social Studies,BFUHS	50	0.00	95	0	(95)
5811	Dues & Fees,Driver Ed.,BFUHS	130	69,105.00	0	0	0
5811	Dues & Fees,Music,BFUHS (AND Band BFUHS)	260	459.00	360	260	(100)
5811	Dues & Fees,Students,BFUHS	14,750	5,805.30	9,000	4,000	(5,000)
5811	Dues & Fees,Foreign Language,BFUHS	300	0.00	60	0	(60)
5811	Dues & Fees,NEASC,BFUHS	3,550	3,740.00	3,550	3,850	300
5899	Misc Expenditure	0	5.77	0	0	0
<i>Total Regular Education</i>		<i>3,517,063</i>	<i>3,130,189.12</i>	<i>3,273,896</i>	<i>3,247,299</i>	<i>(26,597)</i>
Special Education						
5593	Assessment,SPED Service ,BFUHS	838,331	838,331.00	1,127,353	1,317,122	189,769
5594	Allocation,Excess Cost,(Sped Cost over Tuition) ,S	0	0.00	0	0	0
<i>Total Special Education</i>		<i>838,331</i>	<i>838,331.00</i>	<i>1,127,353</i>	<i>1,317,122</i>	<i>189,769</i>
Vocational Education						
5567	STATE TECH CTR CONTRIBUTN / TUITN TO VC	0	0.00	0	0	0
<i>Total Vocational Education</i>		<i>0</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>
Athletics						
5141	Salaries,Athletic Director, BFUHS	50,909	67,500.00	55,620	57,324	1,704
5161	Salaries,Admin. Assist,Athletics , BFUHS	0	0.00	0	0	0
5171	Salaries,Athletics,Trainer,BFUHS	50,000	424.96	0	30,000	30,000
5172	Salaries,Teacher,Athletic Coach BFUHS	0	98,130.00	99,053	99,053	0
5172	Salaries,Teacher,Athletic Coach BFUHS	95,814	0.00	0	0	0
5172	Salaries,In House Referees,Athletics, BFUHS	0	0.00	0	0	0
5181	Salaries, Custodian,Athletics	0	0.00	0	0	0
5211	Insurance,Health,Athletic Dir & Assist.,BFUHS	21,513	9.09	0	36,546	36,546
5211	Insurance,Health,Athletics,Trainer,BFUHS	9,066	0.00	0	0	0
5211	Insurance,Health,Athletics,Custodian,BFUHS	0	0.00	0	0	0

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5220	Fica,Athletic Coach,Teacher,BFUHS	7,329	12,563.56	7,577	8,110	533
5220	Fica,Custodian,Athletics ,BFUHS	0	0.00	0	0	0
5220	Fica,Athletic Dir & Assist,BFUHS	3,895	0.00	4,255	4,385	130
5220	Fica,Athletics,Trainer,BFUHS	3,825	0.00	0	2,295	2,295
5229	VT Child Care Tax,Athletic ,BFUHS	0	0.00	184	541	357
5232	Retire,Custodian,Athletics,BFUHS	0	(71.93)	0	0	0
5234	Retirement,VMERS,Athletic Dir & Assist & Trainer,	6,307	5,246.08	3,893	6,331	2,438
5251	Professional Dev.,Athletics,BFUHS	0	250.00	0	0	0
5271	Insurance,Worker Comp.,Athletics,BFUHS	550	0.00	100	105	5
5271	Insurance,Worker Comp.,Athletic Dir. & Assist.,BF	295	0.00	56	57	1
5271	Insurance,Worker Comp.,Custodian,Athletics,BFUHS	0	0.00	0	0	0
5271	Insurance,Workers Comp.,Athletics,Trainer,BFUHS	290	0.00	0	30	30
5271	Insurance,Worker Comp.,Custodian,Athletics,BFUHS	0	0.00	0	0	0
5281	Insurance,Dental,Athletic Dir,BFUHS	233	0.00	0	249	249
5281	Insurance,Dental,Athletics,Custodian,BFUHS	0	0.00	0	0	0
5281	Insurance,Dental,Athletics,Trainer,BFUHS	300	0.00	0	0	0
5294	Insurance,LTD & LIFE,Athletic Custodian,BFUHS	0	190.68	0	0	0
5294	Insurance,LTD & LIFE,Athletic Dir,BFUHS	192	0.00	168	172	4
5294	Insurance,LTD & LIFE,Athletics,Trainer,BFUHS	189	0.00	0	103	103
5321	Contracted Prof. Serv. ,Game Security, BFUH	0	0.00	0	10,800	10,800
5321	Contracted Prof. Serv. ,Arbiter Sports, BFUHS	0	0.00	0	1,490	1,490
5321	Contracted Prof. Serv. (GAME REFEREE),Athletics, B	27,000	20,667.50	27,000	34,000	7,000
5321	Contracted Prof. Serv. ,Reconditioning of Equipmen	3,750	4,960.20	5,500	5,500	0
5321	Contracted Prof. Serv. ,Sports Pictures, BFUHS	0	2,445.00	0	0	0
5321	Contract Prof. Serv. ,Concussion Testing Impact st	3,500	1,842.50	0	0	0
5321	Contracted Prof. Serv.Coaches Clinics,Summer Train	0	0.00	0	0	0
5321	Contracted Service,Rental of toilet Facilites,Athl	0	0.00	0	0	0
5321	Contracted Service,Athletic Field Lining,Athletics	0	0.00	0	0	0
5432	Contracted Service,Rental of toilet Facilites,Athl	6,000	8,530.00	6,000	3,500	(2,500)

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5432	Contracted Service,Athletic Field Lining,Athletics	0	0.00	0	0	0
5441	Rental,Athletics (lease purchase) ,BFUHS	0	0.00	0	0	0
5521	Insurance,Liability Catastrophic Athletics,BFUHS	5,775	5,775.00	1,854	1,709	(145)
5531	Communications, Cellular Service,Athletics.BFUHS	0	0.00	0	0	0
5581	Travel,Athletics,Trainer,BFUHS	6,000	3,533.42	6,000	2,000	(4,000)
5611	Supplies,Athletics,BFUHS	33,100	43,256.98	33,100	33,100	0
5626	Vehicle Fuel,Athletics,BFUHS	0	0.00	0	0	0
5739	Equipment,Athletics, BFUHS	0	8,053.49	7,500	7,500	0
5811	Dues & Fees,Athletics,BFUHS	6,000	10,435.83	7,750	7,500	(250)
	<i>Total Athletics</i>	<i>341,832</i>	<i>293,742.36</i>	<i>265,610</i>	<i>352,400</i>	<i>86,790</i>

Co-Curricular

5172	Coaches; & Activities Salaries	0	1,000.00	0	0	0
5172	Salaries,Teacher, Co-curr, BFUHS	63,530	34,827.50	66,981	78,120	11,139
5181	Salaries,Custodian, Co-curr, BFUHS	0	0.00	0	0	0
5211	Insurance Health,Teacher,Co Curricular,BFUHS	0	6.29	0	0	0
5220	FICA District	0	76.50	0	0	0
5220	Fica,Teacher,Co Curricular,BFUHS	4,937	2,546.70	5,124	5,974	850
5229	Childcare Tax	0	0.00	0	261	261
5229	VT Child Care Tax,Teacher,Co Curricular,BFUHS	0	0.00	0	0	0
5232	VSTRS--OPEB	0	0.00	0	0	0
5232	VSTRS--OPEB	0	0.00	0	0	0
5234	Retirement,VMERS,Teacher,Co Curricular,BFUHS	0	210.98	0	0	0
5271	Insurance,Workers Comp,Co Curricular,BFUHS	0	0.00	0	82	82
5271	Insurance,Worker Comp.,Co Curricular,BFUHS	374	374.00	70	0	(70)
5294	Insurance,Life & Disability,Co Curricular,BFUHS	0	0.00	0	0	0
5321	Contracted Services,Co Curricular,BFUHS	3,500	69.00	3,500	4,500	1,000
5611	Supplies,Drama,Co Curricular,BFUHS	12,000	10,195.52	2,500	10,000	7,500
5611	Supplies,Music,Co Curricular,BFUHS	2,200	6,665.00	2,000	2,100	100

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5611	Supplies,Math,Co Curricular,BFUHS	2,300	700.00	1,900	1,900	0
5611	Supplies,Student Council,Co Curricular,BFUHS	900	0.00	900	900	0
5611	Supplies,Honors,Co Curricular,BFUHS	1,000	803.91	1,000	1,000	0
5611	Supplies,Yearbook,Deposit,Co Curricular,BFUHS	1,100	0.00	3,000	3,000	0
5641	Print Media,Music,Co Curricular,BFUHS	1,700	649.98	1,700	1,750	50
5811	Dues and Fees,Co Curricular,BFUHS	10,645	5,080.00	5,150	5,150	0
	<i>Total Co-Curricular</i>	<i>104,186</i>	<i>63,205.38</i>	<i>93,825</i>	<i>114,737</i>	<i>20,912</i>
Guidance						
5111	Salaries,Teacher, Guidance Services,BFUHS	136,771	146,019.62	145,094	156,158	11,064
5141	Salaries,Director, Guidance Services,BFUHS	0	0.00	0	0	0
5161	Salaries,Secretary,Guidance- Attendance Services,B	51,948	38,543.29	39,103	41,613	2,510
5211	Insurance,Health,Guidance Services,Teachers & Secr	46,706	65,232.12	32,808	86,730	53,922
5220	Fica,Teacher,SAP,Sec,&DIR,Guidance Services,BFUHS	14,437	12,637.50	14,090	15,128	1,038
5229	VT Child Care Tax,Teach,SAP,Sec,&DIR,Guide Svcs,BF	0	0.00	608	652	44
5232	Retirement,Teacher, Guidance Services,BFUHS	0	1,509.00	0	0	0
5232	Retirement,OPEB, Guidance Services,Director & Secr	0	0.00	0	0	0
5234	Retirement,VMERS, Guidance Services,BFUHS	3,247	2,601.55	2,737	3,017	280
5251	Professional Develop.,Guidance Services,BFUHS	8,136	4,833.00	0	0	0
5271	Insurance,Worker Comp.,Guide Svcs,Teach & Secretar	1,094	1,093.32	184	198	14
5281	Insurance,Dental,Guidance Svcs,Teach, Secretar SAP	1,111	1,655.58	672	1,033	361
5294	Insurance,LTD & LIFE,Guidance Svcs, Teachers,SAP	719	514.29	539	573	34
5321	Contract Services,Guidance Services,HCRS Clinician	0	0.00	0	0	0
5533	Postage, Guidance Services,BFUHS	0	0.00	0	0	0
5581	Travel Conferences,Guidance Services, BFUHS	500	0.00	500	0	(500)
5611	Supplies,Guidance Services, BFUHS	1,175	0.00	1,750	1,500	(250)
5612	Testing Service,Guidance Services, BFUHS	10,000	8,889.95	6,000	6,000	0
5735	Software Services,Guidance Services,BFUHS	0	0.00	0	0	0
5811	Dues & Fees,Guidance Services,BFUHS	500	244.00	500	500	0

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<i>Total Guidance</i>		276,344	283,773.22	244,585	313,102	68,517
Health Services						
5111	Salaries,Health Services ,BFUHS	73,699	75,699.00	79,227	79,992	765
5121	Salaries,Paras',Health Services,BFUHS	0	0.00	0	0	0
5211	Insurance,Health Services,BFUHS	0	0.00	0	2,000	2,000
5220	Fica,Health Services,BFUHS	5,638	5,790.85	6,061	6,119	58
5229	VT Child Care Tax,Health Services,BFUHS	0	0.00	261	264	3
5232	Retirement,OPEB,Health Services,BFUHS	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.,Health Services,BFUHS	427	427.00	79	80	1
5281	Insurance,Dental,Health Services,BFUHS	0	0.00	0	0	0
5293	Short Term Disability	0	0.00	0	0	0
5294	Insurance,LTD & LIFE,Health Services,BFUHS	266	210.09	228	230	2
5593	Assessment,Health Service ,BFUHS	14,388	14,388.00	2,270	2,029	(241)
5611	Supplies,Health Services,BFUHS	5,100	4,949.94	5,100	6,090	990
5811	Dues and Fees,Health Services,BFUHS	800	0.00	800	800	0
<i>Total Health Services</i>		100,318	102,973.88	94,026	97,604	3,578
Psychological Services						
5229	VT Child Care Tax,Teacher,Psych Services,BFUHS	0	0.00	0	0	0
<i>Total Psychological Services</i>		0	0.00	0	0	0
Instruction and Curriculum Development						
5141	Salaries,CoOrd., Work Based Learning Svcss,BFUHS	0	0.00	59,198	60,382	1,184
5211	Insurance,Health,Work Based Learning Svcs,CoOrd	0	0.00	0	2,000	2,000
5220	Fica,CoOrd.,Work Based Learning Services,BFUHS	0	0.00	4,529	4,619	90
5229	VT Child Care Tax,CoOrd.,Work Based Learning Svcs,	0	0.00	195	199	4
5234	Retirement,VMERS, Work Based Learning Svcss,BFUHS	0	0.00	4,144	4,378	234
5271	Ins,Worker Comp.,Work Based Learning Svcs,CoOrd.	0	0.00	59	60	1

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Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
5281	Insurance,Dental,Work Based Learning Svcs,CoOrd.	0	0.00	0	0	0
5294	Ins,LTD & LIFE,Work Based Learning Svcs CoOrd	0	0.00	177	180	3
	<i>Total Instruction & Curriculum</i>	<i>0</i>	<i>0.00</i>	<i>68,302</i>	<i>71,818</i>	<i>3,516</i>
<i>Library / Media Services</i>						
5111	Salaries,Teacher,Media., BFUHS	78,946	84,341.78	68,173	57,592	(10,581)
5211	Insurance,Health,Media,Teachers & Paras,BFUHS	10,851	12,572.12	12,340	13,638	1,298
5220	Fica,Teacher&Para,Media,BFUHS	6,039	6,223.12	5,215	4,406	(809)
5229	VT Child Care Tax,Teacher&Para,Media,BFUHS	0	0.00	225	190	(35)
5232	Retirement,Teacher,Media., BFUHS	0	0.00	0	0	0
5271	Insurance,Worker Comp.,Media,Teachers & Paras,BFUH	458	458.00	68	58	(10)
5281	Insurance,Dental,Teachers & Paras,BFUHS	361	459.92	361	361	0
5294	Insurance,LTD & LIFE,Teachers,Paras,BFUHS	283	427.78	200	173	(27)
5611	Supplies,Media,BFUHS	400	0.00	250	250	0
5641	Print Media & AV,Media, , BFUHS	2,600	539.89	2,200	7,000	4,800
5733	Furniture, Media, BFUHS	0	0.00	0	0	0
5735	Software,Media,BFUHS	9,600	7,108.02	9,600	6,500	(3,100)
5739	Equipment, Media, BFUHS	0	0.00	0	0	0
5811	Dues & Fees,Media,BFUHS	0	0.00	0	0	0
	<i>Total Library / Media Services</i>	<i>109,538</i>	<i>112,130.63</i>	<i>98,632</i>	<i>90,168</i>	<i>(8,464)</i>
<i>Technology for Instruction</i>						
5111	Salaries,Teacher,Technology,BFUHS	0	0.00	0	0	0
5121	Salaries,Technician,Technology,BFUHS	0	0.00	0	0	0
5211	Insurance,Health,Teachers & Technician,Technology,	0	0.00	0	0	0
5321	Contracted Services,Technology,BFUHS	0	0.00	0	0	0
5431	Technology, Repairs	0	105.00	0	0	0
5521	Insurance,Cyber Liability,Technology,BFUHS	0	0.00	0	0	0
5531	Communications,Technology,BFUHS	12,000	10,195.29	12,000	12,000	0

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Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
5593	Assessment,Technology Service ,BFUHS	190,831	190,831.00	198,002	180,003	(17,999)
5611	Supplies,Technology,BFUHS	0	4,062.00	0	0	0
5735	Software,Licenses,Technology,BFUHS	0	250.00	0	0	0
5739	BFUHS Flooding Tech Equipment	0	19,667.86	0	0	0
<i>Total Technology for Instruction</i>		<i>202,831</i>	<i>225,111.15</i>	<i>210,002</i>	<i>192,003</i>	<i>(17,999)</i>
Board of Education						
5191	Salaries, School Board & Officers,BFUHS	5,600	9,529.17	6,750	8,025	1,275
5220	Fica,Sch.Bd.,& Officers,BFUHS	77	729.01	438	438	0
5229	VT Child Care Tax,Sch.Bd.,& Officers,BFUHS	0	0.00	438	438	0
5271	Insurance,Worker Comp.,School Bd.& Officers,BFUHS	28	28.00	28	28	0
5321	Contracted Service,Election Officials,School Board	0	953.50	0	0	0
5321	Contracted Services,Audit Report,BFUHS	5,000	15,979.31	12,600	12,600	0
5321	Contracted Services,RockTown Clerk,Ballots & Progr	0	1,832.16	1,600	1,600	0
5321	Contracted Services,Legal Counsel,BFUHS	100	18,985.66	10,000	0	(10,000)
5342	BOARD OF ED / AUDITING SERVICES	0	0.00	0	0	0
5521	Insurance, Errors and Ommissions,School Board	0	0.00	0	0	0
5581	Travel,School Board,BFUHS	0	0.00	0	0	0
5593	Assessment,School Board Service ,BFUHS	35,742	35,742.00	26,938	12,665	(14,273)
5611	Schl Brd Supplies and Advertising	0	2,989.16	0	0	0
5811	SCHOOL BRD DUES AND FEES	0	0.00	0	0	0
<i>Total Board of Education</i>		<i>46,547</i>	<i>86,767.97</i>	<i>58,792</i>	<i>35,794</i>	<i>(22,998)</i>
Office of the Superintendent						
5593	Assessment,Superintendent Service ,BFUHS	190,400	190,400.00	296,202	285,778	(10,424)
<i>Total Office of the Superintendent</i>		<i>190,400</i>	<i>190,400.00</i>	<i>296,202</i>	<i>285,778</i>	<i>(10,424)</i>
Office of the Principal						
5111	Salaries Teachers	0	0.00	0	199,744	199,744

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Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
5141	Salaries,Prin.& Assist.,BFUHS	194,155	192,505.69	111,240	57,783	(53,457)
5161	Salaries, Secretary, BFUHS	0	94,611.38	97,570	97,204	(366)
5161	Salaries, Secretary, BFUHS	88,979	0.00	0	0	0
5211	Insurance,Health,Administration,BFUHS	71,878	73,946.84	58,201	0	(58,201)
5220	Fica,Prin.& Secretary BFUHS	21,660	20,265.09	15,974	19,700	3,726
5229	VT Child Care Tax,Prin.& Secretary BFUHS	0	0.00	689	850	161
5232	VSTRS--OPEB	0	3,018.00	0	0	0
5234	Retirement,VMERS,Prin & Asst., BFUHS	5,561	6,386.33	6,830	4,189	(2,641)
5251	Professional Dev.,Administration,BFUHS	300	9,458.00	300	300	0
5271	Insurance,Worker Comp.Administration,BFUHS	1,642	1,642.68	209	257	48
5281	Insurance,Dental,Administration,BFUHS	972	912.72	972	1,011	39
5293	Short Term Disability	0	0.00	0	0	0
5294	Insurance,LTD & LIFE,Administration,BFUHS	1,000	905.31	609	734	125
5321	Contracted Service, NEASC Accreditation,BFUHS.	5,000	0.00	5,000	12,000	7,000
5441	Managed Print & Copier Service,BFUHS	24,000	21,524.91	24,000	24,000	0
5441	Admin, Postage Machine Lease	0	424.59	0	0	0
5531	Communications,Prin. BFUHS	18,000	21,035.84	9,500	9,500	0
5533	Postage,Principals' Office,BFUHS	3,000	2,480.43	3,000	3,000	0
5581	Travel,Principals' Office,BFUHS	1,000	0.00	1,000	1,000	0
5611	Supplies,Graduation,Prin. Office, BFUHS	7,500	8,350.32	7,000	7,000	0
5611	Supplies, Student Assistance ,Prin. Office, BFUHS	0	0.00	0	5,000	5,000
5611	Supplies,Prin. Office, BFUHS	5,000	3,091.40	5,000	12,500	7,500
5739	Equipment,Prin. Office, BFUHS	3,000	849.18	3,000	3,000	0
5811	Dues & Fees,Principals' Office,BFUHS	5,000	3,829.05	5,000	5,000	0
	<i>Total Office of the Principal</i>	<i>457,647</i>	<i>465,237.76</i>	<i>355,094</i>	<i>463,772</i>	<i>108,678</i>
Fiscal Services						
5593	Assessment,Business Fiscal Service ,BFUHS	192,961	192,961.00	202,827	245,118	42,291
5898	IRS Fees/Penalties	0	1,934.53	0	0	0

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REVENUE						
Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
<i>Total Fiscal Services</i>		<i>192,961</i>	<i>194,895.53</i>	<i>202,827</i>	<i>245,118</i>	<i>42,291</i>
Operations of Buildings						
5181	Salaries, Facility Technician, BFUHS	0	271,409.00	290,495	302,285	11,790
5181	Salaries, Facility Technician, BFUHS	233,916	0.00	0	0	0
5181	PCB Custodian Salaries	0	0.00	0	0	0
5211	Insurance, Health, Facility Technician, BFUHS	85,677	96,346.44	117,270	123,048	5,778
5220	Fica, Facility Technician, BFUHS	17,895	18,847.55	22,224	23,124	900
5220	PCB FICA	0	0.00	0	0	0
5229	VT Child Care Tax, Facility Technician, BFUHS	0	0.00	959	997	38
5234	Retirement, VMERS, Facility Technician, BFUHS	14,620	12,337.77	20,335	21,915	1,580
5271	Insurance, Worker Comp., Facility Technician, BFUHS	16,373	16,373.00	20,335	21,161	826
5281	Insurance, Dental, Facility Technician, BFUHS	1,555	1,764.16	1,866	1,866	0
5294	Insurance, LTD & LIFE, Maint. & Custodial, BFUHS	854	353.64	896	927	31
5321	FLOODING EXP CLAIM P5062400850-1	0	120,465.49	0	0	0
5321	PCB Related Contracted Service	0	41,191.05	0	0	0
5411	Water-Sewer, BFUHS	49,000	33,615.31	49,000	40,000	(9,000)
5421	Contract Services, Cleaning Facility, BFUHS	0	0.00	0	0	0
5422	Snow Removal, BFUHS	25,000	18,116.85	25,000	25,000	0
5425	Trash Removal, BFUHS	9,000	9,372.00	9,000	10,000	1,000
5431	Bld., Specific Repair, BFUHS	68,000	31,792.43	99,000	101,000	2,000
5431	Bond Funded Roof Project	0	898,987.75	0	0	0
5431	PCB Repairs	0	3,250.00	0	0	0
5432	Contract Services, Facilities, BFUHS	19,755	143,799.40	40,755	69,000	28,245
5441	PCB related leasing, Willscot	0	69,918.83	0	0	0
5521	Insurance, Property/Liability, BFUHS	28,455	28,455.00	34,478	35,280	802
5593	Assessment, Facilities Service, BFUHS	27,285	27,285.00	32,819	27,968	(4,851)
5611	Supplies, Cust. & Maint, BFUHS	55,000	25,648.57	55,000	55,000	0
5611	FLOODING SUPPLY PURCHASES	0	46,012.50	0	0	0

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Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
5611	PCB Supplies	0	105,317.46	0	0	0
5622	Electricity, BFUHS	125,000	129,142.19	125,000	135,000	10,000
5623	LP Gas,Kitchen,BFUHS	3,000	1,425.83	3,000	2,500	(500)
5623	LP Gas,Science Lab,BFUHS	0	0.00	0	500	500
5623	LP Gas,Science Lab,BFUHS	0	0.00	0	90,000	90,000
5624	Heating,Wood Chip,BFUHS	0	0.00	130,000	0	(130,000)
5624	Heating Oil,BFUHS	130,000	85,230.39	0	0	0
5626	Vehicle Fuel,BFUHS	500	356.38	500	500	0
5739	Equipment,Non-Inst,Bld., BFUHS	2,400	0.00	2,400	2,500	100
	<i>Total Maintenance of Building</i>	<i>913,285</i>	<i>2,236,813.99</i>	<i>1,080,332</i>	<i>1,089,571</i>	<i>9,239</i>
Security						
5321	Contract Services,Police Security,SRO,BFUHS	9,000	11,270.00	9,000	9,000	0
	<i>Total Security</i>	<i>9,000</i>	<i>11,270.00</i>	<i>9,000</i>	<i>9,000</i>	<i>0</i>
Transportation						
5519	Contracted Service,Transportation, Field Trips, BF	0	0.00	0	0	0
5593	Assessment,Transportation Service ,BFUHS	187,787	186,526.00	245,384	215,953	(29,431)
	<i>Total Transportation</i>	<i>187,787</i>	<i>186,526.00</i>	<i>245,384</i>	<i>215,953</i>	<i>(29,431)</i>
Food Service						
5593	Assessment,Food Service ,BFUHS	85,187	85,187.00	68,168	60,818	(7,350)
	<i>Total Food Service</i>	<i>85,187</i>	<i>85,187.00</i>	<i>68,168</i>	<i>60,818</i>	<i>(7,350)</i>
Debt Service						
5831	Principal on Bond,BFUHS	0	0.00	0	100,000	100,000
5831	Principal On Bond - BFUHS Roof	0	0.00	0	0	0
5832	Interest on Bonds,BFUHS	0	0.00	61,260	114,237	52,977
5832	Interest On Bond - BFUHS Roof	0	16,497.00	0	0	0

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REVENUE						
Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
	<i>Total Debt Service</i>	0	16,497.00	61,260	214,237	152,977
Fund Transfers						
5912	Transfer to RESERVE Funds & BALANCE ACCOUNT	0	0.00	0	0	0
5919	Fund Transfer Out - Other	0	1,277,755.00	0	0	0
	<i>Total Fund Transfers</i>	0	1,277,755.00	0	0	0
	<i>Total Secondary Education</i>	7,573,257	9,800,806.99	7,853,290	8,416,294	563,004
Location Wide						
Psychological Services						
5171	Salaries, Psychological Services,BFUHS	73,515	73,515.00	76,456	77,234	778
5211	Insurance Health,Psych Services,Teachers,SAP	14,018	31,482.64	0	30,994	30,994
5220	Fica,Teacher,Psychological Services,BFUHS	5,624	4,791.37	5,849	5,908	59
5229	VT Child Care Tax,Teacher,Psychological Svcs	0	0.00	252	255	3
5232	Retirement,State OPEB,Psychological,Teachers,BFUHS	0	1,509.00	0	0	0
5234	Retirement,VMERS, Psychological Services,BFUHS	4,595	4,962.35	5,352	5,599	247
5271	Insurance,Worker Comp.,Psych Services,Teachers,SAP	426	426.00	76	77	1
5281	Insurance,Dental,Psychological Services,Teachers,S	300	385.66	0	300	300
5294	Insurance,LTD & LIFE,Psych Svcs, Teachers,SAP,BFUH	265	243.17	221	223	2
5321	Contracted Service,Psychological,Teachers,BFUHS	0	0.00	0	0	0
	<i>Total Psychological Services</i>	98,743	117,315.19	88,206	120,590	32,384
Board of Education						
5541	Advertising,School Board,BFUHS	0	43.50	0	0	0
	<i>Total Board of Education</i>	0	43.50	0	0	0
Adjustment to Prior Year						
5897	Prior Year Expenditure/Expense Adjustment	0	17,278.47	0	0	0

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	<i>Total Adjustment to Prior Year</i>	0	17,278.47	0	0	0
	<i>Total District Wide</i>	98,743	134,637.16	88,206	120,590	32,384
	TOTAL EXPENDITURES	7,672,000	9,935,444.15	7,941,496	8,536,884	1,753,781
		<u>7,672,000</u>	<u>9,935,444.11</u>	<u>7,941,496</u>	<u>8,536,884</u>	<u>595,388</u>
		0	0.04	0	0	1,158,393

