

**WINDHAM NORTHEAST
SUPERVISORY UNION #47**

**FISCAL YEAR 2026
(July 1,2025 - June 30,2026)**

**PROPOSED EXPENDITURE
and
REVENUE BUDGET**

Windham Northeast SU 47 - WNESU Expenses - Object Summary

	A	B	C	D	E	F
			FY2024 ACTUAL EXPENDED	FY2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	increase (decrease)
1	BUDGET EXPENDITURES SUMMARY BY		OBJECT			
2	SCHOOL DISTRICT SALARIES					
3	TEACHERS' SALARIES	5111	1,312,308	1,850,015	1,936,577	86,562
4	PARAS' SALARIES	5121	1,342,833	1,617,154	1,594,957	-22,197
5	SUBSTITUTES' SALARIES	5131	78,720	61,000	80,000	19,000
6	ADMINISTRATORS' SALARIES	5141	689,696	887,851	935,606	47,755
7	SECRETARIES' SALARIES	5161	320,769	391,650	321,514	-70,136
8	PSYCH /OT / PT RELATED SERVICE	5171	511,219	665,916	686,621	20,705
9	FISCAL SERVICES	5175	336,068	273,514	405,394	131,880
10	FACILITY TECHNICIAN' SALARIES	5181	0	0	0	0
11	BUS DRIVERS	5182	496,361	561,040	495,722	-65,318
12	TECHNOLOGY SERVICE TECH SALARIES	5183	110,036	47,425	58,374	10,949
13	DISTRICT OFFICERS' SALARIES	5191	900	1,800	1,800	0
14	TOTAL SCHOOL DISTRICT SALARIES		5,198,910	6,357,365	6,516,565	159,200
15	TOTAL SALARIES AS % OF BUDGET		23%	35%	40%	
16	INSURANCE / RETIREMENT BENEFITS					
17	HEALTH INSURANCE	5211	1,234,681	1,577,227	1,789,519	212,292
18	HEALTH INSURANCE HRA/HAS	5219	0	0	0	0
19	FICA DISTRICT	5220	368,319	481,402	492,397	10,995
20	VT CHILD CARE TAX	5229	0	20,775	21,232	457
21	RETIREMENT (STATE) OPEB	5232	80,487	29,075	40,000	10,925
22	RETIREMENT (STATE) VEMERS	5234	199,424	269,364	270,799	1,435
23	EDUCATION REIMBURSEMENT	5251	56,242	25,572	69,172	43,600
24	UNEMPLOYMENT INSURANCE	5261	2,761	5,000	8,000	3,000
25	WORKER COMPENSATION INSURANCE	5271	51,604	63,483	58,577	-4,906
26	DENTAL INSURANCE	5281	24,064	32,098	33,370	1,272
27	LIFE & DISABILITY INSURANCE	5294	4,211	19,368	19,320	-48
28	TOTAL BENEFITS COST		2,021,793	2,523,364	2,802,386	279,022
29	BENEFITS AS % OF BUDGET		9%	14%	17%	
30	TOTAL OTHER EXPENSE					
31	CONTRACTED SERVICES	5321	1,007,133	477,132	552,532	75,400
32	TRANSPORTATION OF STUDENTS	5519	0	900	900	0
33	COMMUNICATIONS	5531	42,371	35,730	35,200	-530
34	POSTAGE	5533	0	0	0	0
35	ADVERTISING	5541	3,085	2,000	3,000	1,000
36	PRINTING & COPYING	5551	0	0	0	0
37	TUITION SPED	5562	681,982	800,000	800,000	0
38	PERSONNEL TRAVEL	5581	30,737	36,900	35,900	-1,000
39	ALLOCATION of SU ASSESSMENTS	5593	0	0	0	0
40	SPECIAL ED EXCESS COST	5594	0	20,000	20,000	0
41	SUPPLIES	5611	432,448	365,800	356,100	-9,700
42	TESTING	5612	0	800	800	0
43	BOOKS - PERIODICALS	5641	1,460	2,100	2,100	0
44	FURNITURE	5733	0	0	0	0
45	SOFTWARE LICENSES	5735	131,315	111,555	140,500	28,945
46	EQUIPMENT	5739	40,664	63,026	43,026	-20,000
47	DUES & FEES	5811	28,212	10,075	44,075	34,000
48	TRANSFERS TO GRANT FUNDS	5912	12,703,484	6,807,000	4,454,000	-2,353,000
49	TOTAL OTHER EXPENSE		15,102,891	8,733,018	6,488,133	-2,244,885
50	TOTAL OTHER AS % OF BUDGET		67%	49%	40%	
51	TOTAL BUILDING EXPENSE					
52	CONTRACT SERV. - FACILITIES CLEANING	5421	8,240	7,500	8,000	500
53	SNOW REMOVAL/SANDING	5422	1,180	1,500	1,500	0
54	TRASH REMOVAL	5425	2,864	3,600	3,600	0
55	SPECIFIC REPAIRS	5431	84,595	88,500	88,500	0
56	RENTAL / LEASE (FACILITY & COPIERS)	5441	60,181	59,107	60,925	1,818
57	PROPERTY & LIABILITY INSURANCE	5521	47,880	55,943	61,002	5,059
58	ELECTRICAL ENERGY	5622	5,361	5,000	6,000	1,000
59	LP GAS	5623	21,205	26,000	26,000	0
60	HEATING FUEL OIL	5624	2,429	4,500	3,000	-1,500
61	DIESEL/GAS	5626	48,864	62,603	62,603	0
62	PRIOR YEAR AUDIT ADJUSTMENTS	5897	5,643	0	0	0
63	TOTAL BUILDING EXPENSE		288,442	314,253	321,130	6,877
64	TOTAL BLD. EXP. AS % OF BUDGET		1%	2%	2%	
65	WNESU BUDGET		22,612,036	17,928,000	16,128,214	-1,799,786
66	TOTAL GENERAL FUND REVENUE		\$ 9,908,552	\$ 11,121,000	\$ 11,674,214	\$ 553,214
67						4.97%

WINDHAM NORTHEAST SU 47 - FUNCTION SUMMARY

FUNCTION TITLE BUDGET SUMMARY BY FUNCTION	FUNCTION NUMBER	FY2024 ACTUAL EXPENDED	FY2025 ADOPTED BUDGET	FY2026 PROPOSED BUDGET	INCREASE (DECREASE)
GENERAL EDUCATION	1101	\$ 34,951	\$ 469,342	\$ 568,865	\$ 99,523
SPECIAL EDUCATION	1201	\$ 4,555,063	\$ 4,929,266	\$ 5,008,814	\$ 79,548
ATHLETICS	1401	\$ -	\$ -	\$ -	\$ -
CO-CURRICULAR ACTIVITIES	1501	\$ -	\$ -	\$ -	\$ -
GUIDANCE SERVICES	2120	\$ -	\$ -	\$ -	\$ -
HEALTH SERVICES	2131	\$ 4,243	\$ 6,673	\$ 6,673	\$ -
PSYCHOLOGICAL SERVICES	2140	\$ 598,912	\$ 638,544	\$ 685,823	\$ 47,279
SPEECH SERVICES	2152	\$ 525,195	\$ 474,431	\$ 518,745	\$ 44,314
OCCUPATIONAL SERVICES	2160	\$ 217,892	\$ 236,895	\$ 242,250	\$ 5,355
PHYSICAL THERAPY SERVICES	2170	\$ 30,637	\$ 43,100	\$ 43,100	\$ -
STAFF & CURRICULUM DEVELOPMENT	2212	\$ 184,705	\$ 382,794	\$ 529,876	\$ 147,082
MEDIA CENTER SERVICES	2220	\$ -	\$ -	\$ -	\$ -
TECHNOLOGY SERVICES	2230	\$ 577,106	\$ 581,694	\$ 591,943	\$ 10,249
SCHOOL BOARD SERVICES	2311	\$ 105,580	\$ 79,033	\$ 91,648	\$ 12,615
SUPERINTENDENT SERVICES	2320	\$ 461,962	\$ 482,575	\$ 409,911	\$ (72,664)
PRINCIPAL ADMIN. SERVICES	2410	\$ -	\$ 218,039	\$ 218,529	\$ 490
SPECIAL ED. ADMIN.SERVICES	2490	\$ 566,595	\$ 456,628	\$ 519,963	\$ 63,335
FISCAL SERVICES	2510	\$ 662,949	\$ 578,331	\$ 806,075	\$ 227,744
OPERATION OF FACILITIES	2610	\$ 88,226	\$ 96,288	\$ 91,973	\$ (4,315)
SAFETY & SECURITY	2660	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION OF STUDENTS	2711	\$ 1,018,545	\$ 1,247,367	\$ 1,140,026	\$ (107,341)
FOOD SERVICE	3100	\$ 270,348	\$ 200,000	\$ 200,000	\$ -
TRANSFERS to GRANT FUNDS- WINDHAM NORTHEAST SU #47	5390	\$ 12,709,127	\$ 6,807,000	\$ 4,454,000	\$ (2,353,000)
EXPENDITURE BUDGET		\$ 22,612,036	\$ 17,928,000	\$ 16,128,214	\$ (1,799,786)
TOTAL GENERAL FUND REVENUE					
LESS FEDERAL FUNDS		\$ 9,908,552	\$ 11,121,000	\$ 11,674,214	\$ 553,214 4.97%

WINDHAM NORTHEAST SU FY 2026 GENERAL FUND REVENUE

	A	B	C	D	E	F	H	I	J	K	L	
1	FUND	Locatic	el	Progr	am	Rev	Function	REVENUES	FY2024 ACTUAL REVENUE	FY2025 APPROVED REVENUE	FY2026 PROPOSED REVENUE	FY2026 INC/(DEC)
2								Assessment Revenues from Windham Districts				
3	1001	401	51	11	5	1931	BFUHS	\$ 1,774,713	\$ 2,206,105	\$ 2,385,958	\$ 179,853	
4	1001	401	51	11	5	1931	ROCKINGHAM	\$ 2,423,801	\$ 2,905,899	\$ 3,464,605	\$ 558,706	
5	1001	401	51	11	5	1931	ATHENS- GRAFTON	\$ 310,107	\$ 365,862	\$ 401,893	\$ 36,031	
6	1001	401	51	11	5	1931	WESTMINSTER	\$ 997,858	\$ 1,176,337	\$ 1,294,346	\$ 118,009	
7							TOTAL ASSESSMENTS from SENDING DISTRICTS	\$ 5,506,479	\$ 6,654,203	\$ 7,546,802	\$ 892,599	
8							Fund Balance to Offset Deficit / Reduce Tax					
9	1001	401	51	11	5	1510	Bank Interest			\$ 50,000	\$ 50,000	
10	1001	401	51	11	5	1990	Miscellaneous Local Revenue	\$ 38,887			\$ -	
11	1002	401	51	11	5	1990	Indirect Cost of Federal Projects	\$ 147,373			\$ -	
12							TOTAL LOCAL REVENUES	\$ 186,260	\$ -	\$ 50,000	\$ 50,000	
13	1001	401	11	11	7	3150	State Aid for Transportation	\$ 372,660	\$ 350,000	\$ 350,000	\$ -	
14	1001	401	11	11	7	3150	State Aid for VOC Transportation	\$ 27,023	\$ 16,000	\$ 16,000	\$ -	
15							TOTAL State of Vermont Revenues for Transportation	\$ 399,683	\$ 366,000	\$ 366,000	\$ -	
16							Vermont Special Education Funding					
17	1001	401	51	21	3	3201	Mainstream Block Grant				\$ -	
18	1001	401	51	21	3	3220	ACT 173 Census Block Grant	\$ 3,342,992	\$ 2,987,000	\$ 2,705,412	\$ (281,588)	
19	1001	401	51	21	3	3203	SPED Extraordinary Reimb (Over \$60,000)	\$ 192,055	\$ 357,000	\$ 357,000	\$ -	
20	1001	401	01	21	3	3204	State EEE	\$ 99,013	\$ 89,000	\$ 89,000	\$ -	
21	1001	401	51	21	3	3205	State-Placed Reimbursement				\$ -	
22							TOTAL Special Education Funding Reimb	\$ 3,634,060	\$ 3,433,000	\$ 3,151,412	\$ (281,588)	
23	1001	401	1	11	5	1301	Tuition PreK			\$ 150,000	\$ 150,000	
24	1001	401	01	11	3	1101	State of Vermont Child Care Tax Payment			\$ 260,000	\$ 260,000	
25	2351	401	01	11	4	1101	Medicaid Reimbursement	\$ 248,679	\$ 667,797	\$ 150,000	\$ (517,797)	
26							TOTAL GENERAL FUND REVENUE	\$ 9,975,161	\$ 11,121,000	\$ 11,674,214	\$ 553,214	
27							REVENUE					
28	6001	401	51	15	4	4450	Food Service	\$ 1,352,067	\$ 982,000	\$ 1,352,000	\$ 370,000	
29	6002	401	51	15	4	4455	Food Service Summer	\$ 574,161		\$ 574,000	\$ 574,000	
30	2127	401	51	15	4	4449	Food Service Fresh Fruit & Veg	\$ 31,552		\$ 32,000	\$ 32,000	
31	2621	401	51	15	4	4792	Healthy Meals Incentive Grant	\$ 32,236		\$ 32,000	\$ 32,000	
32	2005	401	51	11	4	3213	Best		\$ 2,000	\$ 2,000	\$ -	
33	2006	401	51	11	4	3219	Act 230	\$ 4,597	\$ 6,000	\$ 6,000	\$ -	
34	2101	401	51	11	4	4226	IDEA-B	\$ 442,300	\$ 495,000	\$ 450,000	\$ (45,000)	
35	2102	401	01	11	4	4228	IDEA Pre-K	\$ 3,300	\$ 6,000	\$ 6,000	\$ -	
36	2106	401	51	11	4	4250	Title I	\$ 1,453,305	\$ 1,500,000	\$ 1,500,000	\$ -	
37	2122	401	51	11	4	4570	Title IV Support & Academic Enrichment	\$ 253,383	\$ 200,000	\$ 200,000	\$ -	
38	2124	401	51	11	4	4611	21C WCS/GES	\$ 69,378	\$ 208,000	\$ 45,000	\$ (163,000)	
39	2125	401	51	11	4	4651	Title IIA Grant	\$ 375,500	\$ 200,000	\$ 200,000	\$ -	
40	2137	401	51	11	4	4597	ESSER II	\$ 780,809			\$ -	
41	2139	401	51	11	4	4599	ARP ESSER	\$ 5,888,685	\$ 3,000,000		\$ (3,000,000)	
42	2145	401	51	11	4	4604	McKinney-Vento Homeless	\$ 44,681	\$ 72,000	\$ 25,000	\$ (47,000)	
43	2158	401	51	11	4	4571	Stronger Connections Grant	\$ 71,825	\$ 106,000		\$ (106,000)	
44	2599	401	51	11	4	5200	School Wide Program (Shelly)	\$ 1,147,374			\$ -	
45	2354	401	51	11	2	5555	Tobacco	\$ -	\$ 30,000	\$ 30,000	\$ -	
46							TOTAL FEDERAL FUNDS REVENUES	\$ 12,525,153	\$ 6,807,000	\$ 4,454,000	\$ (2,353,000)	
47							TOTAL GENERAL and FOOD SERVICE & FEDERAL FUNDS REVENUES	\$ 22,500,314	\$ 17,928,000	\$ 16,128,214	\$ (1,799,786)	
48										\$ 11,674,214		