Explanation of budget balances on current expense report

3/18/2025

Function	Description	Current Balance	Notes
1100	**Regular Education**	$ 272,752	Unfilled positions and hiring savings
1200	**Special Education**	$ (616,782)	Contracted staffing services to fill open positions
2100	**Student Support Services**	$ (107,460)	Contracted staffing services to fill open positions
2200	**Instructional Staff Support**	$ 42,153	Unfilled positions and savings in professional development
2300	**School Board/SAU Assessment**	$ 101,475	95K contingency fund not encumbered
2400	**School Administration**	$ 6,928	
2600	**Facilities**	$ 91,929	Unfilled position and other small variances
2700	**Transportation**	$ 41,313	Regular ed & special ed savings
2900	**Benefits**	$ 150,056	Benefit savings due to unfilled positions and plan choice changes
4200	**Site Improvements**	$ (6,490)	
5100	**Debt Service**	$ 1,057.50	
5200	**Transfers**	$ (116,765.00)	
		$ (139,833)	

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	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	Accounting line that reflects voted warrant articles covered by fund balance + grant and food service expense