Explanation of budget balances on current expense report

6/30/2025

Function	Description	Current Balance	Notes
1100	**Regular Education**	$ 274,703	Unfilled positions and hiring savings
1200	**Special Education**	$ (556,974)	Contracted staffing services to fill open positions
2100	**Student Support Services**	$ (83,682)	Contracted staffing services to fill open positions
2200	**Instructional Staff Support**	$ 42,571	Unfilled positions and savings in professional development
2300	**School Board/SAU Assessment**	$ 114,740	95K contingency fund not encumbered
2400	**School Administration**	$ 23,580	Various small savings
2600	**Facilities**	$ (2,505)	Unfilled position and other small variances
2700	**Transportation**	$ 152,478	Regular ed & special ed savings
2900	**Benefits**	$ 66,520	Benefit savings due to unfilled positions and plan choice changes
4200	**Site Improvements**	$ 125,752	
5100	**Debt Service**	$ (5,431.50)	
5200	**Transfers**	$ -	
		$ 151,753	

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	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	expense