

Explanation of budget balances on current expense report

6/30/2025

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 19,135	Savings with lane changes; unfilled positions
1200	Special Education	\$ (213,151)	Unfilled positions and ESY savings
2100	Student Support Services	\$ (94,766)	Contracted staffing services to fill open positions
2200	Instructional Staff Support	\$ 13,350	New hire savings
2300	School Board/SAU Assessment	\$ 10,249	\$95K Contingency not spent
2400	School Administration	\$ 17,002	Various small savings
2500	Food Service Bad Debt	\$ (3,074)	
2600	Facilities	\$ 45,581	Various small savings
2700	Transportation	\$ 37,215	Unexpected Spec Ed Transportation
2900	Benefits	\$ 233,931	Benefit savings due to unfilled positions and plan choice changes
4300	Architect design	\$ 2	
5100	Debt Service	\$ -	
5200	Transfers	\$ -	
		\$ 65,474	

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	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, 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	Accounting line that reflects voted warrant articles covered by fund balance + grant and food service expense