

Windham Northeast Supervisory Union
FY27 Comparative Budget Report
General Fund (1001)

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Revenue				
Investment Earnings - Interest	0	71,788.98	50,000	30,000
SU Assessments - Regular	6,470,953	6,470,953.00	7,254,780	6,775,978
Refund of Prior Years Expenditure	0	30,131.26	0	0
Surplus Prior Year	0	0.00	0	315,756
Misc. Other Local Revenue	0	89,164.36	0	0
State Aid For Transportation	350,000	335,555.00	350,000	335,555
Special Ed. Reimbursments - Intensive	2,987,000	2,986,526.00	2,705,412	2,480,637
Special Ed Reimb - Extraordina	357,000	784,032.69	357,000	1,308,484
State Placed Students Spec. Edu. LEA Reimbursme	0	41,644.82	0	0
Technical Ed. - Transportation	16,000	48,671.28	16,000	97,902
Revenue : Indirect Costs	0	29,353.69	0	0
Inter-fund Transfers	0	6,951.20	0	0
Total Revenue	10,180,953	10,894,772.28	10,733,192	11,344,311

CENTRAL OFFICE
Expenditures

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Direct Instruction - Substitutes				
Substitutes	0	24,900.00	0	0
FICA	0	1,904.85	0	0
Childcare Tax	0	101.52	0	0
Total Direct Instruction - BF Middle	0	26,906.37	0	0
Substitutes	0	8,460.00	0	0
FICA	0	647.19	0	0
Childcare Tax	0	31.69	0	0
Total Direct Instruction - BFUHS	0	9,138.88	0	0
Substitutes	0	(29,280.00)	0	0
FICA	0	151.47	0	0
Childcare Tax	0	6.74	0	0
Total Direct Instruction - Athens/Grafton	0	(29,121.79)	0	0
Substitutes	0	8,580.00	0	0
FICA	0	656.37	0	0
Childcare Tax	0	36.05	0	0
Total Direct Instruction - Central Elementary	0	9,272.42	0	0
Substitutes	0	4,920.00	0	0
FICA	0	376.38	0	0
Childcare Tax	0	22.36	0	0

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<i>Total Direct Instruction - Saxtons River</i>	0	5,318.74	0	0
Substitutes	0	1,980.00	0	0
FICA	0	(2,239.92)	0	0
Childcare Tax	0	(94.03)	0	0
<i>Total Direct Instruction - Westminster</i>	0	(353.95)	0	0
<i>TOTAL ELEMENTARY</i>	0	21,160.67	0	0
Direct Instruction				
Substitutes	0	120.00	0	0
FICA	0	9.18	0	0
Childcare Tax	0	0.40	0	0
Tuition Reimbursement	0	199.20	30,000	0
Travel	0	56.35	0	0
General Supplies	0	0.00	5,000	0
<i>Total Direct Instruction</i>	0	385.13	35,000	0
Health Services				
Clerical Salaries	4,445	3,416.59	3,920	4,601
FICA	300	261.37	300	352
Childcare Tax	13	11.28	13	5
VMERS	0	0.00	0	334
Unemployment Comp	0	0.00	0	35
Workers Comp	4	4.00	4	64
Dental Insurance	0	0.00	36	0
Life Insurance	36	0.00	0	0
Long Term Disability	300	0.00	300	0
General Supplies	2,100	0.00	2,100	0
<i>Total Health Services</i>	7,198	3,693.24	6,673	5,391
Psychological Services				
Technical and Professional Salaries	0	0.00	145,403	79,767
Health Insurance	0	0.00	30,896	12,677
HRA	0	0.00	0	1,900
FICA	0	0.00	11,124	6,102
Childcare Tax	0	0.00	479	88
VMERS	0	0.00	0	5,783
Unemployment Comp	0	0.00	0	61
Workers Comp	0	0.00	145	1,080
Dental Insurance	0	0.00	600	350
Life Insurance	0	0.00	0	19
Long Term Disability	0	0.00	448	203
<i>Total Psych Services</i>	0	0.00	189,095	108,030
Instruction and Curriculum				
Teacher Salaries	0	0.00	60,353	49,680
Administration Salaries	213,725	214,255.75	223,100	120,785
Teacher Stipends	0	0.00	0	26,500

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Health Insurance	65,616	56,785.52	84,297	47,022
HRA	0	0.00	0	6,000
FICA	17,880	15,484.42	21,684	15,068
Childcare Tax	771	579.54	935	217
Retirement	0	5,050.42	0	0
VSTRS - OPEB	0	3,084.00	0	0
Tuition Reimbursement	20,000	12,548.80	0	7,000
Unemployment Comp	0	0.00	0	183
Workers Comp	233	246.00	284	2,664
Dental Insurance	0	699.84	901	700
Life Insurance	0	0.00	0	38
Long Term Disability	569	438.44	722	500
Professional Educational Services	48,500	28,927.15	98,100	40,000
Travel	5,500	3,710.76	5,500	3,896
General Supplies	5,000	3,209.09	5,000	3,370
Supplies - Technology Related	0	0.00	0	40,000
Gasoline	5,000	0.00	5,000	0
Dues & Fees	0	0.00	24,000	2,500
<i>Total Instruction & Curriculum</i>	<i>382,794</i>	<i>345,019.73</i>	<i>529,876</i>	<i>366,123</i>

Technology for Instruction

Administration Salaries	185,555	185,554.50	189,266	198,579
Clerical Salaries	47,425	57,401.07	58,374	62,785
Health Insurance	57,488	57,747.92	75,622	59,477
HSA	0	0.00	0	1,900
HRA	0	0.00	0	5,900
FICA	17,823	17,246.02	18,945	19,994
Childcare Tax	770	695.46	818	277
VMERS	16,309	16,151.71	17,954	18,224
Tuition Reimbursement	3,000	2,500.00	3,000	0
Unemployment Comp	0	0.00	0	183
Workers Comp	232	238.00	248	3,536
Dental Insurance	1,011	835.38	1,031	1,050
Life Insurance	0	0.00	0	57
Long Term Disability	671	482.97	735	639
Other Technical Services	30,000	9,518.70	8,500	20,230
Technology-Related Repairs & Maintenance	5,500	1,749.84	5,500	4,500
Rentals of Computers & Related Equipment	0	0.00	0	39,000
Insurance	7,755	6,625.00	8,150	1,228
Communications	8,400	4,405.02	6,300	6,700
Travel	9,500	5,465.03	9,500	9,500
General Supplies	77,700	90,071.12	68,000	1,250
Supplies - Technology Related	0	0.00	0	173,942
Technology Software	73,555	71,943.72	81,000	0
Other Equipment	39,000	38,994.75	39,000	0
Dues & Fees	0	410.00	0	2,700
<i>Total Technology for Instruction</i>	<i>581,694</i>	<i>568,036.21</i>	<i>591,943</i>	<i>631,651</i>

Board of Education

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Other Salaries	1,800	1,050.00	1,800	1,800
FICA	0	74.82	138	138
Childcare Tax	0	3.01	0	0
VMERS	0	73.39	0	0
Professional Educational Services	54,000	86,758.87	7,500	7,500
Insurance	21,233	20,210.00	20,210	11,128
Advertising	2,000	82.50	3,000	1,000
General Supplies	0	466.90	0	490
Technology Software	0	0.00	7,500	7,500
Dues & Fees	0	4,833.33	8,000	5,075
<i>Total Board of Education</i>	<i>79,033</i>	<i>113,552.82</i>	<i>48,148</i>	<i>34,631</i>

Audit

Auditing Services	0	0.00	25,000	40,000
<i>Total Audit</i>	<i>0</i>	<i>0.00</i>	<i>25,000</i>	<i>40,000</i>

Legal Services

Other Professional Services	0	0.00	18,500	40,000
<i>Total Legal Services</i>	<i>0</i>	<i>0.00</i>	<i>18,500</i>	<i>40,000</i>

Office of the Superintendent

Administration Salaries	166,215	161,076.66	166,174	173,555
Clerical Salaries	154,363	146,921.72	81,871	85,567
Health Insurance	85,266	93,988.84	79,547	68,364
HRA	0	0.00	0	8,000
FICA	24,523	21,613.94	18,975	19,823
Childcare Tax	1,059	862.93	818	285
VSTRS - OPEB	0	1,542.00	0	0
VMERS	10,806	10,208.71	5,936	6,204
Tuition Reimbursement	4,500	7,260.46	16,000	0
Unemployment Comp	5,000	8,607.10	3,000	122
Workers Comp	320	274.00	248	3,504
Dental Insurance	1,050	952.90	720	700
Life Insurance	0	0.00	0	38
Long Term Disability	973	633.09	722	658
Professional Educational Services	3,400	4,879.40	3,400	15,000
Non-Technology Repairs and Maintenance	0	98.58	0	0
Rentals & Copier	6,000	6,359.85	6,000	6,678
Communication	9,600	2,677.33	7,000	2,811
Travel	1,500	6,175.22	2,500	6,484
General Supplies	3,000	12,818.31	10,000	13,459
Gasoline	0	105.72	0	0
Dues & Fees	5,000	30,918.65	7,000	7,000
<i>Total Office of the Superintendent</i>	<i>482,575</i>	<i>517,975.41</i>	<i>409,911</i>	<i>418,252</i>

Fiscal Services

Administration Salaries	111,395	125,957.77	132,600	141,278
Technical and Professional Salaries	273,514	293,218.94	405,394	376,883
Health Insurance	48,722	82,251.26	106,937	107,726

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
HRA	0	0.00	0	9,900
FICA	29,360	30,619.54	41,156	39,639
Childcare Tax	1,271	11,675.01	1,775	570
VMERS	26,865	28,955.42	39,005	37,567
Tuition Reimbursement	0	2,700.00	1,500	0
Unemployment Comp	0	0.00	0	366
Workers Comp	383	536.00	539	7,008
Dental Insurance	1,225	753.00	1,800	1,400
Life Insurance	0	0.00	0	114
Long Term Disability	1,145	834.27	1,618	1,316
Other Professional Services	72,000	69,796.43	34,300	22,189
Travel	3,000	213.06	1,000	224
General Supplies	4,300	6,517.01	12,300	6,843
Furniture & Fixtures	0	8,175.38	0	8,584
Technology Software	0	0.00	21,000	51,098
Other Equipment	4,026	0.00	4,026	0
Dues & Fees	1,125	500.00	1,125	525
Prior Year Expenditure/Expense Adjustment	0	59.48	0	0
Bank Penalties and Fees	0	370.37	0	0
<i>Total Fiscal Services</i>	<i>578,331</i>	<i>663,132.94</i>	<i>806,075</i>	<i>813,230</i>

Operation of Buildings

Cleaning Services	7,500	8,640.00	8,000	9,072
Snow Removal	1,500	2,987.50	1,500	3,137
Trash & Recycling	3,600	3,008.00	3,600	3,158
Building Rental	53,107	55,718.11	54,925	58,504
Insurance	2,751	2,948.00	2,948	13,804
Communications	15,330	7,969.04	9,000	8,367
General Supplies	3,000	594.13	3,000	624
Electricity	5,000	5,990.47	6,000	6,290
Heating Oil	4,500	2,907.82	3,000	3,053
Other Equipment	0	0.00	0	5,000
<i>Total Operation of Buildings</i>	<i>96,288</i>	<i>90,763.07</i>	<i>91,973</i>	<i>111,009</i>

Transportation

Non-Clerical Generalist Salaries	561,040	361,522.26	495,722	365,204
Health Insurance	160,360	100,261.98	153,728	146,495
HRA	0	0.00	0	17,500
FICA	42,919	25,803.81	37,923	27,938
Childcare Tax	1,854	1,099.77	1,638	406
VMERS	39,269	3,072.88	35,940	3,117
Unemployment Comp	0	7,399.97	0	976
Workers Comp	44,888	39,144.00	39,656	4,940
Dental Insurance	2,488	1,986.56	2,799	3,500
Life Insurance	0	0.00	0	90
Long Term Disability	1,707	935.00	1,509	929
Employee Training	0	0.00	1,700	1,700
Non-Technology Repairs & Maintenance	83,000	79,790.54	83,900	83,780
Rentals of Land and Buildings	0	9,671.61	0	0

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Rentals of Equipment & Vehicles	167,082	139,235.00	167,082	146,197
Student Transportation Purchased from Other Sou	2,600	2,391.44	0	2,511
Insurance	10,057	17,826.00	17,826	4,452
Communications	1,500	12,000.86	12,000	12,601
Travel	0	212.86	0	0
General Supplies	25,000	4,817.59	5,000	5,058
Gasoline	26,000	19,517.23	26,000	20,493
Diesel Fuel	57,603	49,263.50	57,603	51,727
Other Equipment	20,000	0.00	0	50,000
Dues and Fees	0	3,436.96	0	3,609
<i>Total Transportation</i>	<i>1,247,367</i>	<i>879,389.82</i>	<i>1,140,026</i>	<i>953,223</i>

Family Engagement

Administration Salaries	0	0.00	0	112,389
Health Insurance	0	0.00	0	23,809
HRA	0	0.00	0	4,000
FICA	0	0.00	0	8,598
Childcare Tax	0	0.00	0	124
Tuition Reimbursement	0	0.00	0	8,000
Unemployment Comp	0	0.00	0	61
Workers Comp	0	0.00	0	1,520
Dental Insurance	0	0.00	0	700
Life Insurance	0	0.00	0	57
Long Term Disability	0	0.00	0	285
Professional Educational Services	0	0.00	0	15,000
Travel	0	0.00	0	3,000
General Supplies	0	0.00	0	2,500
Supplies - Technology Related	0	0.00	0	25,000
Dues & Fees	0	0.00	0	1,500
<i>Total Family Engagement</i>	<i>0</i>	<i>0.00</i>	<i>0</i>	<i>206,543</i>

Adjustment to Prior Year

Prior Year Expenditure/Expense Adjustment	0	809,842.82	0	0
<i>Total Adjustment to Prior Year</i>	<i>0</i>	<i>809,842.82</i>	<i>0</i>	<i>0</i>

Fund Transfers

Transfer to Food Service	200,000	0.00	200,000	0
Fund Transfer Out - Other	6,807,000	18,613.28	0	0
<i>Total Fund Transfers</i>	<i>7,007,000</i>	<i>18,613.28</i>	<i>200,000</i>	<i>0</i>

Direct Instruction - ELL

Teacher Salaries	16,174	30,483.05	84,551	86,242
FICA	1,237	2,325.17	6,468	6,598
Childcare Tax	53	93.93	279	95
Unemployment Comp	0	0.00	0	61
Workers Comp	16	0.00	85	1,168
Dental Insurance	0	138.92	0	0
Life Insurance	0	0.00	0	19
Long Term Disability	67	60.77	241	219

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Contracted Service, ELL Interpreting services	0	1,290.38	0	1,355
<i>Total Direct Instruction</i>	<i>17,547</i>	<i>34,392.22</i>	<i>91,624</i>	<i>95,757</i>

TOTAL CENTRAL OFFICE	10,479,827	4,065,957.36	4,183,844	3,823,840
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Special Education

Direct Instruction

Teacher Salaries	1,382,917	1,203,379.93	1,287,030	1,517,752
Paraeducator Salaries	1,345,355	1,221,219.91	1,353,678	1,231,364
Substitute	61,000	106,440.00	80,000	111,762
Health Insurance	592,172	527,802.64	699,849	591,716
HRA	0	0.00	0	71,900
FICA	208,709	180,602.81	202,014	210,307
Childcare Tax	9,003	7,241.93	8,711	3,028
VSTRS - OPEB	29,075	64,072.29	40,000	67,276
VMERS	94,175	88,329.48	98,143	89,274
Tuition Reimbursement	15,000	9,202.00	15,000	9,662
Unemployment Comp	0	636.47	5,000	3,599
Workers Comp	13,949	22,331.00	13,705	37,172
Dental Insurance	15,417	12,412.76	15,417	14,700
Life Insurance	0	0.00	0	1,121
Long Term Disability	8,529	5,712.01	7,915	6,983
Professional Educational Services	40,000	387,417.79	40,000	30,000
Tuition to VT Private	800,000	1,168,791.34	800,000	1,358,726
Travel	4,000	32,806.07	4,000	4,000
Special Ed Excess Cost	20,000	0.00	20,000	0
General Supplies	15,000	13,288.66	15,000	13,953
Books & Periodicals	2,100	0.00	2,100	0
Technology Software	0	0.00	21,000	0
<i>Total Direct Instruction</i>	<i>4,656,401</i>	<i>5,051,687.09</i>	<i>4,728,562</i>	<i>5,374,295</i>

Psychological Services

Technical and Professional Salaries	412,394	421,034.90	268,102	263,515
Health Insurance	103,949	89,940.52	68,889	82,735
HRA	0	0.00	0	12,000
FICA	31,547	29,810.73	20,509	20,159
Childcare Tax	1,361	1,195.43	885	290
VMERS	28,869	27,311.48	19,437	19,105
Unemployment Comp	0	0.00	0	183
Workers Comp	413	416.00	268	3,564
Dental Insurance	2,400	1,474.86	1,500	1,050
Life Insurance	0	0.00	0	57
Long Term Disability	1,311	903.31	838	669
Professional Educational Services	50,000	309,514.50	100,000	300,000
Communications	500	0.00	500	0
Travel	700	378.16	700	397
General Supplies	5,100	3,406.94	5,100	3,577
Technology Software	0	0.00	10,000	0
<i>Total Psychological Services</i>	<i>638,544</i>	<i>885,386.83</i>	<i>496,728</i>	<i>707,301</i>

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<i>Speech Pathology</i>				
Teacher Salaries	206,474	242,241.34	236,210	240,933
Administrative Salaries	6,640	0.00	111,629	0
Technical and Professional Salaries	92,322	74,239.25	118,618	47,029
Health Insurance	121,743	88,238.97	26,609	80,874
HRA	0	0.00	0	7,800
FICA	23,365	22,219.01	1,147	22,029
Childcare Tax	1,007	868.19	0	318
VSTRS - OPEB	0	1,542.00	0	0
VMERS	6,463	5,172.18	8,093	0
Tuition Reimbursement	0	3,448.00	0	0
Unemployment Comp	0	0.00	0	244
Workers Comp	305	295.00	349	3,892
Dental Insurance	2,053	1,681.82	1,948	1,400
Life Insurance	0	0.00	0	76
Long Term Disability	959	766.86	1,042	731
Professional Educational Services	4,000	106,110.09	4,000	111,416
Travel	3,000	2,130.85	3,000	2,237
General Supplies	5,000	3,270.26	5,000	3,434
Dues & Fees	1,100	851.00	1,100	894
<i>Total Speech Services</i>	<i>474,431</i>	<i>553,074.82</i>	<i>518,745</i>	<i>523,307</i>
<i>Occupational Therapy</i>				
Technical and Professional Salaries	161,200	158,923.04	161,487	114,689
Health Insurance	41,646	47,548.96	45,966	25,809
HRA	0	0.00	0	4,000
FICA	12,332	10,971.87	12,354	8,774
Childcare Tax	532	437.91	533	127
VMERS	11,284	11,078.43	11,708	8,315
Unemployment Comp	0	0.00	0	122
Workers Comp	162	161.00	162	1,552
Dental Insurance	600	931.50	900	1,050
Life Insurance	0	0.00	0	57
Long Term Disability	489	399.00	490	291
Travel	3,400	1,523.83	3,400	1,600
General Supplies	5,000	3,087.43	5,000	3,242
Dues & Fees	250	113.57	250	119
<i>Total Occupational Services</i>	<i>236,895</i>	<i>235,176.54</i>	<i>242,250</i>	<i>169,747</i>
<i>Physical Therapy</i>				
Professional Educational Services	40,000	24,508.00	40,000	25,733
Travel	3,000	2,698.89	3,000	2,834
General Supplies	100	0.00	100	0
<i>Total Physical Therapy</i>	<i>43,100</i>	<i>27,206.89</i>	<i>43,100</i>	<i>28,567</i>
<i>Other Support Services - Admin</i>				
Administrative Salaries	104,256	108,938.46	122,400	129,168
Clerical Salaries	184,989	183,066.42	186,726	194,211
Health Insurance	93,221	115,118.86	136,678	130,529

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
HRA	0	0.00	0	13,900
FICA	22,128	19,776.88	23,648	24,738
Childcare Tax	954	788.02	1,020	355
VMERS	12,948	12,691.33	13,537	14,080
Tuition Reimbursement	3,072	570.00	3,072	0
Unemployment Comp	0	0.00	0	305
Workers Comp	288	298.00	308	4,372
Dental Insurance	1,672	1,512.36	1,702	1,750
Life Insurance	0	0.00	0	95
Long Term Disability	853	640.36	904	822
Professional Educational Services	4,000	0.00	4,000	0
Insurance	14,147	11,868.00	11,868	13,460
Communications	400	0.00	400	0
Travel	3,000	142.04	3,000	1,000
General Supplies	8,500	1,869.80	8,500	2,000
Dues and Fees	0	1,250.00	2,200	1,313
<i>Total Other Support Services - Admin</i>	<i>454,428</i>	<i>458,530.53</i>	<i>519,963</i>	<i>532,098</i>
Transportation				
Non-Clerical Generalist Salaries	0	106,527.86	0	111,854
Health Insurance	0	29,990.40	0	31,490
FICA	0	7,452.46	0	7,825
Childcare Tax	0	280.42	0	294
VMERS	0	2,709.02	0	2,844
Dental Insurance	0	517.60	0	543
Long Term Disability	0	269.44	0	283
Student Transportation Purchased from Other Soci	0	0.00	0	30,000
Gasoline	0	21.82	0	23
<i>Total Transportation</i>	<i>0</i>	<i>147,769.02</i>	<i>0</i>	<i>185,156</i>
TOTAL SPECIAL EDUCATION	6,503,799	7,358,831.72	6,549,348	7,520,471
TOTAL EXPENDITURES	16,983,626	11,424,789.08	10,733,192	11,344,311

Windham Northeast S.U.
FY27 General Fund Budget Summary

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
REVENUE					
Investment Earnings - Interest	0	71,788.98	50,000	30,000	(20,000)
SU Assessments - Regular	6,470,953	6,470,953.00	7,254,780	6,775,978	(478,802)
Refund of Prior Years Expenditure	0	30,131.26	0	0	0
Surplus Prior Year Revenue	0	0.00	0	315,756	0
Misc. Other Local Revenue	0	89,164.36	0	0	0
State Aid For Transportation	350,000	335,555.00	350,000	335,555	(14,445)
Special Ed. Reimbursements - Intensive	2,987,000	2,986,526.00	2,705,412	2,480,637	(224,776)
Special Ed Reimb - Extraordina	357,000	784,032.69	357,000	1,308,484	951,484
State Placed Students Spec. Edu. LEA Reim	0	41,644.82	0	0	0
Technical Ed. - Transportation	16,000	48,671.28	16,000	97,902	81,902
Revenue : Indirect Costs	0	29,353.69	0	0	0
Inter-fund Transfers	0	6,951.20	0	0	0
TOTAL REVENUE	10,180,953	10,894,772.28	10,733,192	11,344,311	295,363

EXPENDITURES
Central Office

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction - Substitutes	0	21,160.67	0	0	0
Direct Instruction	0	385.13	35,000	0	(35,000)
Health Services	7,198	3,693.24	6,673	5,391	(1,282)
Psychological Services	0	0.00	189,095	108,030	(81,065)
Instruction and Curriculum	382,794	345,019.73	529,876	366,123	(163,753)
Technology for Instruction	581,694	568,036.21	591,943	631,651	39,708
Board of Education	79,033	113,552.82	48,148	34,631	(13,517)
Audit	0	0.00	25,000	40,000	15,000
Legal Services	0	0.00	18,500	40,000	21,500
Office of the Superintendent	482,575	517,975.41	409,911	418,252	8,341
Fiscal Services	578,331	663,132.94	806,075	813,230	7,155
Operation of Buildings	96,288	90,763.07	91,973	111,009	19,036
Family Engagement	0	0.00	0	206,543	206,543
Transportation	1,247,367	879,389.82	1,140,026	953,223	(186,803)
Adjustment to Prior Year	0	809,842.82	0	0	0
Fund Transfers	7,007,000	18,613.28	200,000	0	(200,000)
Direct Instruction - ELL	17,547	34,392.22	91,624	95,757	4,133
Total Central Office	10,479,827	4,065,957.36	4,183,844	3,823,840	(360,004)

Special Education

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction	4,656,401	5,051,687.09	4,728,562	5,374,295	645,733
Psychological Services	638,544	885,386.83	496,728	707,301	210,573
Speech Pathology	474,431	553,074.82	518,745	523,307	4,562
Occupational Therapy	236,895	235,176.54	242,250	169,747	(72,503)
Physical Therapy	43,100	27,206.89	43,100	28,567	(14,533)
Other Support Services - Admin	454,428	458,530.53	519,963	532,098	12,135
Transportation	0	147,769.02	0	185,156	185,156
Total Special Ed	6,503,799	7,358,831.72	6,549,348	7,520,471	971,123

TOTAL EXPENDITURES	16,983,626	11,424,789.08	10,733,192	11,344,311	611,119
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Windham Northeast Supervisory Union
FY27 Budget All Funds

<i>Local Revenues</i>	<i>Funds</i>	<i>Projected Revenue</i>	<i>Total</i>
Central Office - Assessment		3,044,627.00	
Special Education Assessment	1001	3,731,351.00	6,775,978.00
Early Childhood Assessment	1003	370,883.00	370,883.00
Food Service Assessment	6001, 6002	399,994.00	399,994.00
Other Local	1001, 1003, 6001	795,648.00	<u>795,648.00</u>
<i>Total local</i>			8,342,503.00

<i>State & Federal Revenues</i>	<i>Funds</i>	<i>Projected Revenue</i>	<i>Fund Total</i>
State Grants Regular Ed		623,697.00	
State Grants Special Ed	1001	3,896,979.00	4,520,676.00
IDEIA - B	2101	516,425.00	516,425.00
IDEIA - B Preschool	2102	156,418.00	156,418.00
State Food Grants		76,342.00	
Federal Food Grants	6001, 6002	1,405,081.00	1,481,423.00
Consolidated Federal Grants	2106, 2122, 2125	1,568,032.00	<u>1,568,032.00</u>
<i>Total State & Federal</i>			8,242,974.00

<i>TOTAL REVENUES</i>	<i>16,585,477.00</i>
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<i>Program / Grants</i>	<i>Funds</i>	<i>Projected Expenditures</i>	<i>Fund Total</i>
Central Services	1001	3,823,840.00	3,823,840.00
Special Education	1001, 2102	8,036,897.00	8,036,897.00
Early Childhood	1003, 2101	844,875.00	844,875.00
Food Program	6001	2,311,833.00	2,311,833.00
Consolidated Federal Grants	2106, 2122, 2125	1,568,032.00	1,568,032.00

<i>TOTAL EXPENDITURES</i>	<i>16,585,477.00</i>
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Windham Northeast S.U.
FY27 Early Childhood Program Budget Summary

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
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REVENUE

State of Vermont Childcare Tax Payment	0	0.00	260,000	190,240	(69,760)
Tuition - Pre-k Students	0	0.00	150,000	19,476	(130,524)
Special Ed. - Early Childhood Special Ed	89,000	102,000.00	89,000	107,858	18,858
Inter-Fund Transfers - Medicaid IEP	0	0.00	150,000	150,000	0
SU Assessments - Regular	183,250	186,250.00	292,022	370,883	78,861
Medicaid IEP Reimbursement	672,124	646,213.00	0	0	0
TOTAL REVENUE	944,374	934,463.00	941,022	838,457	(102,565)

EXPENDITURES

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction - Regular Education	451,270	453,120.69	442,241	454,848	12,607
Office of the Principal	218,039	121,987.45	218,529	142,068	(76,461)
Direct Instruction Special Education	275,065	175,402.03	280,252	241,541	(38,711)
Total Central Office	944,374	750,510.17	941,022	838,457	(102,565)

TOTAL EXPENDITURES	944,374	750,510.17	941,022	838,457	(102,565)
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Windham Northeast S.U.
FY27 Food Program Budget Summary

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
REVENUE					
Food Service - Sales to Adults	24,610	21,737.50	26,953	22,824	(4,129)
Food Service - Other Local	8,367	7,390.50	9,164	7,760	(1,404)
Food Service - Functions	387,430	342,204.40	424,311	359,315	(64,996)
SU Assessments - Regular	0	0.00	0	399,944	399,944
Refund of Prior Years Expenditure	27,067	23,907.11	29,643	25,102	(4,541)
Misc. Other Local Revenue	16,621	14,681.02	18,203	15,415	(2,788)
School Lunch Match	6,555	5,789.87	7,179	6,079	(1,100)
Child Nutrition - Breakfast	2,724	2,405.66	2,983	2,526	(457)
Universal Meals	33,489	29,579.71	36,677	31,059	(5,618)
Local Foods Incentive Grants	33,577	29,657.75	36,774	31,141	(5,633)
School Lunch	568,797	502,400.35	622,943	527,520	(95,423)
School Breakfast / Start Up	308,434	272,429.69	337,795	286,051	(51,744)
Cash In Lieu of Commodities	2,839	2,507.40	3,109	2,633	(476)
Child Care and Adult Nutrition	41,919	37,025.94	45,910	38,877	(7,033)
Other Transfers - FFV Grant	96,231	84,997.51	105,391	0	(105,391)
Other Transfers - Assessments	200,000	200,000.00	200,000	0	(200,000)
Child Nutrition - Summer Food Service	8,497	8,125.29	5,537	5,537	0
Summer Food Service Program	747,127	714,424.31	486,932	550,000	63,068
TOTAL REVENUE	2,514,284	2,299,264.01	2,399,504	2,311,783	(87,721)

EXPENDITURES

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
School Year Food Operations	1,888,317	1,667,889.45	1,907,034	1,670,131	(236,903)
Summer Program Operations	235,000	611,098.94	492,470	641,652	149,182
Total Central Office	2,123,317	2,278,988.39	2,399,504	2,311,783	(87,721)
TOTAL EXPENDITURES	2,123,317	2,278,988.39	2,399,504	2,311,783	(87,721)