

Barstow Budget**By Function - meaning the service or action delivered**

Numbers Description

	Compensation (sal & bens) of Barstow teachers and para educators as well as supplies and services for instruction to students. ,(school admin included in school office below) ...Activites dealing directly with the interaction between teachers and students, provided in school classrooms or other location. Included are activies of para educators, of any type.
1000 Direct Instruction	
1300 Tuition to other Schools	Tuition paid to VT Public and instate Private schools. None of this is paid to RNESU
	Special educ costs managed by the Rutland NE Supv Union (RNESU).Activities dealing directlty with the interaction between students and teacher in the special education program. This includes classroom teachers, para educators, assistants, substitutes teachers and speech occupational and physical therapy.
1200 Special Educ	Cost for students at Stafford Career/Tech Ctr
1400 Vocational Educ	
1500 CoCurricular	Transactions associated with the athletics & non-athlectice operations and activities.
	Activities designed to assess and improve the well-being of students and to suplement the teaching process including Attendance & Social Work, Guidance, Health Services, Nurse, Psychological Service, Speech Language & Audiology Services, OT/PT & Visually impaired Service.
2100 Student Support	Activities associated with assisting the instructional staff with the content & process of providing learning experiences to students, including: improvements of instruction, instruction & curriculum development, instructional staff training, Library & Media Services, instructional reatted technology services, academic student assessment.
2200 Inst Staff Support	Activites concerned with establishing & administering policy for operating the school district including Board of Education, Board Treasurer, Audit, Legal, Negotions, and Executive Administation - general overall administration or executive responsibility of the entire school district including: Superintendent, Assistant, Deputy, and associate superintendnet generally directing and managing all affairs of the school district.
2300 General & Admin	Activities concerned with overall administrative responsibiliteis for a school specifically office of the principal and other administration support services.
2400 School Office	Short Term Borrowing Interest Fees
2500 Fiscal Services	Barstow expenses for maintaining building
2600 Facilities	Cost of student busing - vehicles, drivers, maintenance.
2700 Transportation	Not a budgetable expense - only appears in prior years where applicable
5000 Debt Service	Reflects annual surplus transferred to specific fund(s) by school board decision
5200 Transfers	

Total

Barstow Unified Union is charged approx 15% of the RNESU overall spending.

Barstow Budget**By Object - meaning what the money actually was spent on**

Description

100 Salaries	Salaries for Barstow staff this does not include any RNESU Salaries, they are included in assessments below
200 Benefits	Benefits for Barstow staff this does not include any RNESU benefits, they are included in assessments below
300 Prof. Services	Services performed by person or firms with specialized skills and knowledge including architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers and accountants

		Purchased Property Services - services purchased to operate, repair, maintain, or rent property which is either owned or used by the district, performed by organizations or individuals who are not employees of the district; includes water & sewage services, garage disposal, snow plowing, custodial & other cleaning services, & repairs & maintenance.
400	Repairs & Maintenance	
	Assessments, Tuition,	See Breakout in Graphs: Tuitions, SU Assessments, Purchased SU Services, Property Insurance,
500	Travel & Prop Insur	Communication & travel reimbursement
500a	Other costs	See definition below
500b	Tuition	VT Public and Instate Private School tuition - includes Stafford Career/Tech Ctr
500c	Travel & Prop Insur	Property Insurance and local travel
600	Supplies	Supplies expenses consists primarily of ...consumable general supplies, energy including gas, oil, fuel, electricity, books & periodicals, electronics books, workbooks, textbooks.
700	Fixed Assets	Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment with a useful life over 12 months and costs over \$10,000
800	Dues & Misc	Expenditures or assessment for membership in professional or other organization, including student fees to contest. Dues and fees for staff membership in professional organization
900	Funds Transfer	Funds transferred out conveying financial resources from one fund to another within the district. Ie. General fund to the Buildings & Grounds Fund
	Total	
500	Definition for Handbook II	Other Purchased Services: Payment for services other than professional and technical & property services provided by organizations or individuals who are not employees of the LEA includes: payments to other districts, private contractors for transportation of students, property, liability fidelity, transportation & casualty insurance, telephone, postal services, advertising, printing & binding, student tuition payments, contracted food services & travel expenditures.

6	Description	FY24Actual	FY25Actual	FY26Budget	FY27ProposedBudget	Difference
1100	Function: Direct Instruction - 1100	\$ 3,244,916	\$ 3,524,348	\$ 3,717,857	\$ 3,785,629	\$ 67,771
1200	Function: Special Education - 1200	\$ 602,360	\$ 600,295	\$ 627,484	\$ 776,054	\$ 148,570
1300	Function: Vocational Education - 1300	\$ 91,417	\$ 87,142	\$ 116,642	\$ 174,038	\$ 57,395
1400	Function: CoCurricular - 1400	\$ 15,052	\$ 22,971	\$ 18,556	\$ 24,456	\$ 5,900
2100	Function: Student Support - 2100	\$ 253,839	\$ 279,918	\$ 303,987	\$ 326,397	\$ 22,410
2200	Function: Inst. Staff Support - 2200	\$ 132,899	\$ 122,888	\$ 135,254	\$ 140,595	\$ 5,341
2300	Function: General & Admin - 2300	\$ 319,680	\$ 359,218	\$ 393,093	\$ 401,067	\$ 7,974
2400	Function: School Office - 2400	\$ 244,610	\$ 246,106	\$ 272,082	\$ 279,842	\$ 7,760
2500	Function: Fiscal Services - 2500	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)
2600	Function: Facilities - 2600	\$ 471,078	\$ 483,520	\$ 516,296	\$ 559,173	\$ 42,877
2700	Function: Transportation - 2700	\$ 123,566	\$ 149,501	\$ 143,346	\$ 163,998	\$ 20,652
5200	Function: Debt Service - 5200	\$ 11,756	\$ 10,558	\$ -	\$ -	\$ -
5300	Function: Transfers - 5300	\$ 122,758	\$ 221,919	\$ -	\$ -	\$ -
		\$ 5,633,931	\$ 6,108,384	\$ 6,245,598	\$ 6,631,248	\$ 385,650

Description		8 FY24Actual	FY25Actual	FY26Budget	FY27Proposed	E Difference	
Salaries	05100	\$ 1,392,220	\$ 1,625,243	\$ 1,689,937	\$ 1,870,959	\$ 181,022	
Benefitis	05200	\$ 533,613	\$ 664,895	\$ 808,496	\$ 857,052	\$ 48,556	
Prof. Services	05300	\$ 12,273	\$ 20,730	\$ 19,210	\$ 15,324	\$ (3,886)	
Repairs & Maintenance	05400	\$ 104,401	\$ 99,951	\$ 110,000	\$ 108,000	\$ (2,000)	
Tuition, Travel & Insurance	05500	\$ 3,197,252	\$ 3,176,791	\$ 3,310,023	\$ 3,499,908	\$ 189,885	see detail below - lines 16-22
Supplies	05600	\$ 248,366	\$ 280,284	\$ 302,182	\$ 267,755	\$ (34,427)	
Fixed Assets	05700	\$ 5,800	\$ 250	\$ -	\$ -	\$ -	
Dues & Miscellaneous	05800	\$ 17,249	\$ 18,321	\$ 5,750	\$ 12,250	\$ 6,500	
Fund Transfers	05900	\$ 122,758	\$ 221,919	\$ -	\$ -	\$ -	

\$ 5,633,931	\$ 6,108,384	\$ 6,245,598	\$ 6,631,248	\$ 385,650
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Tuition, Travel & Insurance	05500	\$ 3,197,252	\$ 3,176,791	\$ 3,310,023	\$ 3,499,908	\$ 189,885
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Description	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Proposed Budget
Property Insurance	\$34,752	\$34,392	\$37,600	\$44,188
Communication	\$5,692	\$5,379	\$7,250	\$7,250
Printing, Advertising	\$2,301	\$1,945	\$1,500	\$1,500
Tuitions	\$1,828,626	\$1,841,610	\$1,865,518	\$1,820,651
Travel	\$868	\$1,537	\$1,200	\$1,200
SU Assessment	\$1,005,673	\$1,072,022	\$1,128,578	\$1,303,710
Purchases Services S	\$319,340	\$219,906	\$268,376	\$321,410
<i>Total</i>	<i>\$3,197,252</i>	<i>\$3,176,791</i>	<i>\$3,310,023</i>	<i>\$3,499,908</i>

Account	Description	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Proposed Budget	Difference	Roll up code	Description	
1001.101.5 GF Facility Insurance		\$34,752	\$34,392	\$37,600	\$44,188	\$6,588	520	Insurance	
		\$34,752	\$34,392	\$37,600	\$44,188	\$6,588	520 Total		0
1001.101.5 GF Principal Office Communication		\$902	\$216	\$1,800	\$1,800	\$0	530	Communication	
1001.101.5 GF Facility Communication		\$4,790	\$5,162	\$5,450	\$5,450	\$0	530	Communication	
		\$5,692	\$5,379	\$7,250	\$7,250	\$0	530 Total		0
1001.101.5 GF Board Printing & Binding		\$207	\$810	\$1,000	\$1,000	\$0	550	Printing, Adversiting & Binding	
1001.101.5 GF Principal Office Printing & Binding		\$488	\$78	\$500	\$500	\$0	550	Printing, Adversiting & Binding	
1001.301.5 GF Board Printing & Binding		\$1,606	\$1,057	\$0	\$0	\$0	550	Printing, Adversiting & Binding	
		\$2,301	\$1,945	\$1,500	\$1,500	\$0	550 Total		0
1001.101.0 GF PreK Tuition Public UPK		\$3,764	\$3,884	\$0	\$0	\$0	560	Tuition	
1001.301.1 GF Elementary Tuition VT Public School		\$17,000	\$17,540	\$39,360	\$0	-\$(\$39,360)	560	Tuition	
1001.301.3 Tuition VT Public Schools		\$1,155,748	\$1,200,925	\$1,213,474	\$1,310,636	\$97,162	560	Tuition	
1001.101.0 GF PreK Tuition VT Independent UPK		\$36,456	\$27,188	\$39,820	\$24,636	-\$(\$15,184)	560	Tuition	
1001.301.3 Tuition VT Private Schools		\$508,688	\$504,931	\$456,222	\$311,341	-\$(\$144,881)	560	Tuition	
1001.301.3 Tuition Out of State Private Schools		\$15,553	\$0	\$0	\$0	\$0	560	Tuition	
1001.301.3 Tuition Vocational on Behalf Payment		\$49,812	\$46,483	\$57,750	\$86,303	\$28,553	560	Tuition	
1001.301.3 Tuition Vocational School Local Share		\$41,605	\$40,659	\$58,892	\$87,735	\$28,843	560	Tuition	
		\$1,828,626	\$1,841,610	\$1,865,518	\$1,820,651	-\$(\$44,868)	560 Total		0
1001.101.5 GF Instruction Travel		\$459	\$928	\$600	\$600	\$0	580	Travel	
1001.101.5 GF Principal Office Travel		\$409	\$609	\$600	\$600	\$0	580	Travel	
		\$868	\$1,537	\$1,200	\$1,200	\$0	580 Total		0
1001.301.5 GF Sped SU Assessment		\$602,360	\$600,295	\$627,484	\$776,054	\$148,570	590	Assessment	
1001.301.5 GF Board SU Assessment		\$281,581	\$326,818	\$361,858	\$368,568	\$6,710	590	Assessment	
1001.301.5 GF Transpt SU Assessment		\$121,732	\$144,909	\$139,236	\$159,088	\$19,852	590	Assessment	
		\$1,005,673	\$1,072,022	\$1,128,578	\$1,303,710	\$175,131	590 Total		0
1001.101.0 GF PreK Inst. Purchases Svs RNESU		\$38,227	\$41,708	\$43,842	\$75,778	\$31,936	596	SU Purchased Svs	
1001.101.1 Purchases RNESU Svs		\$45	\$31	\$0	\$0	\$0	596	SU Purchased Svs	
1001.101.5 GF Instruction Purchases Svs RNESU		\$79,092	\$77,709	\$108,273	\$114,149	\$5,875	596	SU Purchased Svs	
1001.101.5 GF Nurse Purchased from SU		\$90,337	\$0	\$0	\$0	\$0	596	SU Purchased Svs	
1001.101.5 GF Library Media Purchased from RNESU		\$81,662	\$87,136	\$92,254	\$101,095	\$8,841	596	SU Purchased Svs	
1001.101.5 GF Facility Purchased from RNESU		\$29,274	\$11,645	\$23,007	\$28,588	\$5,581	596	SU Purchased Svs	
1001.101.5 GF Transpt Co Curricular Purchased from RN		\$702	\$1,677	\$1,000	\$1,800	\$800	596	SU Purchased Svs	
		\$319,340	\$219,906	\$268,376	\$321,410	\$53,034	596 Total		0
		\$3,197,252	\$3,176,791	\$3,310,023	\$3,499,908	\$189,885	Grand Total		0