

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

Numbers	Description
1000 Direct Instruction	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.
1300 Tuition to other Schools	Tuition paid to VT Public and instate Private schools. None of this is paid to RNESU
1200 Special Educ	Special educ costs managed by the Rutland NE Supv Union (RNESU).Activities dealing directly 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.
1400 Vocational Educ	Cost for students at Stafford Career/Tech Ctr
1500 CoCurricular	Transactions associated with the athletics & non-athlectice operations and activities.
2100 Student Support	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.
2200 Inst Staff 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 realted technology services, academic student assessment.
2300 General & Admin	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.
2400 School Office	Activities concerned with overall administrative responsibiliteis for a school specifically office of the principal and other administration support services.
2500 Fiscal Services	Short Term Borrowing Intereste Fees
2600 Facilities	Barstow expenses for maintaining building
2700 Transportation	Cost of student busing - vehicles, drivers, maintenance.
5000 Debt Service	Not a budgetable expense - only appears in prior years where applicable
5200 Transfers	Reflects annual surplus transferred to specific fund(s) by school board decision
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. i.e. 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.
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6	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
Benefits	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
Tuition, Travel & Insurance	05500	\$ 3,197,252	\$ 3,176,791	\$ 3,310,023	\$ 3,499,908	\$ 189,885
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	Bi 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 Svcs RNESU		\$38,227	\$41,708	\$43,842	\$75,778	\$31,936	596	SU Purchased Svcs	
1001.101.1 Purchases RNESU Svcs		\$45	\$31	\$0	\$0	\$0	596	SU Purchased Svcs	
1001.101.5 GF Instruction Purchases Svcs RNESU		\$79,092	\$77,709	\$108,273	\$114,149	\$5,875	596	SU Purchased Svcs	
1001.101.5 GF Nurse Purchased from SU		\$90,337	\$0	\$0	\$0	\$0	596	SU Purchased Svcs	
1001.101.5 GF Library Media Purchased from RNESU		\$81,662	\$87,136	\$92,254	\$101,095	\$8,841	596	SU Purchased Svcs	
1001.101.5 GF Facility Purchased from RNESU		\$29,274	\$11,645	\$23,007	\$28,588	\$5,581	596	SU Purchased Svcs	
1001.101.5 GF Transpt Co Curricular Purchased from RN		\$702	\$1,677	\$1,000	\$1,800	\$800	596	SU Purchased Svcs	
		\$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