

FY26 Comparative Budget Report
Rockingham School District

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
41302	Tuition - Westminster	1,029,000	1,071,000.00	814,000	750,000	(64,000)
41302	Tuition - Athens - Grafton	0	0.00	110,000	110,000	0
41510	Bank Interest	4,000	31,710.93	0	0	0
41600	Revenue: BFMS Student Activites	0	1,566.25	0	0	0
41600	Revenue: CES Student Activites	0	30,479.97	0	0	0
41600	Revenue: SRES Student Activites	0	8,337.22	0	0	0
41980	Refund of Prior Years SU Surplus	700,000	5,072.41	500,000	500,000	0
41990	Misc Revenue	1,000	12,760.09	0	0	0
43110	ED Spending Grant	3,919,678	3,919,677.55	4,181,378	4,242,368	60,990
43110	ED Spending Tax	4,592,776	4,592,776.45	5,177,869	5,646,721	468,852
43190	Other Restricted Grants Revenue	0	2,000.00	0	0	0
45200	Interfund Transfer In	0	547,848.00	0	0	0
Total Revenue		10,246,454	10,223,228.87	10,783,247	11,249,089	465,842
		<u>10,246,454</u>	<u>10,223,228.87</u>	<u>10,783,247</u>	<u>11,249,089</u>	<u>465,842</u>
		0	0.00	0	0	0

EXPENDITURES

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
<i>Bellows Falls Middle School</i>						
<i>Regular Education</i>						
5111	Salaries,Teacher,BFMS	1,167,468	1,074,804.36	1,181,796	1,152,865	(28,931)
5121	Salaries, Paras, BFMS	25,687	108,664.97	53,103	59,192	6,089
5131	Salaries, Substitutes,BFMS	35,000	33,060.00	35,000	35,000	0
5211	Insurance,Health,Gen. Ed.Ed.,Teachers & Paras,BFMS	252,503	241,093.02	228,914	300,152	71,238
5220	Fica,Gen. Ed.Ed.,Teachers & Paras, BFMS	91,275	87,505.04	94,491	92,723	(1,768)
5229	VT Child Care Tax,Gen. Ed.Ed.,Teach & Paras, BFMS	0	0.00	4,074	3,997	(77)
5232	Retirement,Teacher, OPEB BFMS	0	22,385.35	0	0	0
5232	Retirement,State OPEB,Gen. Ed.Ed.,Teachers,BFMS	20,000	7,500.00	0	0	0

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5232	Retirement Incentive,Article 16.6,October 1, ROCK	0	0.00	22,500	0	(22,500)
5232	Retirement,Health Ins Assessment,OPEB \$1,542,Gen.	0	0.00	41,000	0	(41,000)
5234	Retirement,VMERS,BFMS	1,605	7,255.31	3,718	4,291	573
5251	Tuition Reimbursements,Gen. Ed.Ed.,BFMS	11,200	3,490.87	0	0	0
5261	Insurance,Unemployment,Gen. Ed.Ed.,Rockingham	0	0.00	4,883	0	(4,883)
5271	Insurance,Worker Comp.,Gen. Ed.Ed.,BFMS	6,921	6,922.94	1,231	1,213	(18)
5281	Insurance,Dental,Gen. Ed.Ed.,Teachers & Paras,BFMS	6,087	7,921.53	5,315	4,593	(722)
5294	Insurance,LTD & LIFE,Gen. Ed.Ed.,Teachers & Paras,	4,405	4,268.64	3,693	3,609	(84)
5321	MS Contracted Services ,(Assemblies)Gen. Ed.Ed	0	375.00	0	0	0
5321	Contracted Services ,Gen. Ed.Ed.,BFMS	103,500	76,321.00	0	0	0
5321	Contracted Services ,HCRS BI,Gen Ed.,BFMS	0	0.00	103,500	0	(103,500)
5562	Tuition,Pre-K,Early Ed,Rockingham (\$3,671/Studen	150,000	0.00	97,100	0	(97,100)
5581	Travel,Gen. Ed.Ed ,BFMS	0	122.96	0	0	0
5593	Assessment,ELL Services ,Rockingham	17,135	0.00	7,230	0	(7,230)
5611	Supplies,Gen. Ed.,(504 Service),BFMS	0	650.17	0	0	0
5611	Supplies,Gen. Ed.,Music,BFMS	1,000	1,120.63	2,000	1,500	(500)
5611	Supplies,Gen. Ed.,Teacher,BFMS	13,500	10,867.83	1,500	10,026	8,526
5611	Supplies,Gen. Ed.,Home Economics,BFMS	1,000	230.65	1,500	1,000	(500)
5611	Supplies,Gen. Ed.,Band,BFMS	1,500	1,534.99	1,500	1,500	0
5611	Supplies,Gen. Ed.,Art,BFMS	3,000	2,970.13	3,000	3,000	0
5611	Supplies,Gen. Ed.,Math,BFMS	0	0.00	3,000	3,000	0
5611	Supplies,Gen. Ed.,Science,BFMS	0	0.00	3,000	3,000	0
5611	Supplies,Gen. Ed.,PE,BFMS	1,500	1,311.26	1,500	1,500	0
5611	Supplies,Gen. Ed.,Social Studies,BFMS	0	0.00	3,000	5,000	2,000
5641	Print Media,BFMS	8,600	2,332.50	0	0	0
5641	Print Media,Science,BFMS	0	0.00	2,000	0	(2,000)
5641	Print Media,Social Studies,BFMS	0	0.00	2,000	0	(2,000)
5641	Print Media,Office,BFMS	0	104.23	0	0	0
5641	Print Media,Math,BFMS	0	0.00	2,000	0	(2,000)

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5641	Print Media,Music,BFMS	0	222.20	500	500	0
5641	Print Media,Reading,BFMS (GenEd BFMS)	0	523.89	2,000	0	(2,000)
5811	Dues & Fees Reg Ed Middle MS	9,000	1,073.00	9,000	1,000	(8,000)
<i>Total Regular Education</i>		<i>1,931,886</i>	<i>1,704,632.47</i>	<i>1,925,048</i>	<i>1,688,661</i>	<i>(236,387)</i>

Athletics

5141	Salaries,Athletic Director, BFMS	0	5,680.50	13,905	14,331	426
5172	Salaries,Teacher,Athletic Coach BFMS	30,251	32,086.00	27,604	28,617	1,013
5220	Fica,Athletic Director,Coach,Teacher,BFMS	2,314	2,873.79	3,176	3,283	107
5229	VT Child Care Tax,Athletic Director,CoachTeah BFMS	0	0.00	140	139	(1)
5232	Retirement VSTRS--OPEB	0	249.65	0	0	0
5234	Retirement,VMERS,Athletic Dir,BFMS	0	272.70	973	1,039	66
5271	Insurance,Worker Comp.,Athletics,BFMS	169	168.90	38	48	10
5281	Insurance,Dental,Athletic Dir,BFMS	0	0.00	0	62	62
5294	Insurance,LTD & LIFE,Athletic Dir,BFMS	0	0.00	62	63	1
5321	Contracted Service,Athletic Dir,BFMS	0	6,154.00	6,000	9,000	3,000
5611	Supplies, Athletics, BFMS	10,000	10,326.31	7,000	9,000	2,000
5739	Equipment,Athletics, BFMS	0	0.00	0	0	0
5739	Equipment, Athletics, BFMS	10,000	0.00	7,000	5,000	(2,000)
5811	Dues and Fees, Athletics, BFMS	8,800	980.00	8,800	1,500	(7,300)
<i>Total Athletics</i>		<i>61,534</i>	<i>58,791.85</i>	<i>74,698</i>	<i>72,082</i>	<i>(2,616)</i>

Co-Curricular

5172	Salaries,Teacher,Co-Curricular BFMS	25,810	3,232.50	2,737	0	(2,737)
5220	Fica,Teacher,Co Curricular,BFMS	1,801	0.00	210	227	17
5229	VT Child Care Tax,Teacher,Co Curricular,BFMS	0	52.34	9	10	1
5232	VSTRS--OPEB	0	250.00	0	0	0
5234	Retirement VMERS Co Curricular	0	1,605.92	0	0	0
5271	Insurance,Worker Comp.,Co Curricular,BFMS	250	0.00	3	3	0

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5611	Supplies,Co Curricular,BFMS	3,200	345.49	3,200	2,500	(700)
5611	Supplies, MS Co Curricular	0	0.00	0	0	0
	<i>Total Co-Curricular</i>	<i>31,061</i>	<i>5,486.25</i>	<i>6,159</i>	<i>2,740</i>	<i>(3,419)</i>
Guidance						
5111	Salaries,Teacher, Guidance Services,BFMS	135,056	135,222.80	143,654	148,220	4,566
5211	Insurance Health,Guidance Svcs,Teachers,SAP,BFMS	28,439	28,214.10	32,229	26,357	(5,872)
5220	Fica,Teacher,Guidance Services,BFMS	10,332	9,950.61	10,989	11,339	350
5229	VT Child Care Tax,Teacher,Guidance Services,BFMS	0	0.00	474	489	15
5232	Retirement,State OPEB,Guidance,Teachers,BFMS	0	1,509.00	0	0	0
5234	Retirement,VMERS, Guidance Services,BFMS	0	0.00	0	0	0
5251	MS GUIDANCE / COURSE REIMBURSEMENT	0	195.00	0	0	0
5271	Insurance,Worker Comp.,Guidance Services,Teachers,	783	783.00	144	149	5
5281	Insurance,Dental,Guidance Services,Teachers,SAP,BF	722	919.84	722	722	0
5294	Insurance,LTD & LIFE,Guidance Services, Teachers,S	492	352.00	418	429	11
5321	Contract Services,Student Assistance Program (SAP)	26,000	0.00	0	0	0
5581	Travel Conferences,Guidance Services, BFMS	1,000	346.63	1,000	0	(1,000)
5611	Supplies,Guidance Services, BFMS	600	297.92	600	600	0
5811	Dues and Fees,Guidance Services, BFMS	0	174.00	0	0	0
	<i>Total Guidance</i>	<i>203,424</i>	<i>177,964.90</i>	<i>190,230</i>	<i>188,305</i>	<i>(1,925)</i>
Health Services						
5111	Salaries,Health Services,BFMS	69,972	65,327.00	70,014	71,992	1,978
5211	Insurance,Health,Services,BFMS	21,027	21,374.04	23,823	22,511	(1,312)
5220	Fica,Health Services,BFMS	5,353	4,581.08	5,356	5,507	151
5229	VT Child Care Tax,Health Services,BFMS	0	0.00	231	238	7
5232	Retirement,OPEB,Health Services,BFMS	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.,Health Services,BFMS	406	406.00	70	72	2
5281	Insurance,Dental,Health Services,BFMS	361	459.92	361	361	0

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5294	Insurance,LTD & LIFE,Health Services,BFMS	254	25.36	204	209	5
5321	Contracted Services,Health Services, BFMS	2,050	0.00	2,050	0	(2,050)
5593	Assessment,Health Services ,Rockingham	18,875	0.00	2,672	0	(2,672)
5611	Supplies,Health Services, BFMS	2,000	1,720.95	2,000	2,000	0
5735	Software SNAP,Health Services, BFMS	0	0.00	0	850	850
5811	Dues and Fees,Health Services, BFMS	800	0.00	800	0	(800)
<i>Total Health Services</i>		<i>121,098</i>	<i>95,403.35</i>	<i>107,581</i>	<i>103,740</i>	<i>(3,841)</i>
<i>Instruction and Curriculum Development</i>						
5111	Salaries,CoOrd.,Work based Learning, BFMS	0	0.00	6,578	6,709	131
5220	Fica,CoOrd. Work based Learning,BFMS	0	0.00	503	513	10
5229	VT Child Care Tax,CoOrd. Work based Learning,BFMS	0	0.00	22	22	0
5234	Retirement,VEMERS ,CoOrd.,Work based Learning BFMS	0	0.00	460	486	26
5251	Tuition Reimbursement,Professional Dev. ,Rockingha	0	0.00	16,476	0	(16,476)
5271	Insurance,Worker Comp.,Work based Learning,CoOrd.s	0	0.00	7	7	0
5294	Insurance,LTD & LIFE,Work based Learning,BFMS	0	0.00	43	43	0
<i>Total Instruction & Curriculum</i>		<i>0</i>	<i>0.00</i>	<i>24,089</i>	<i>7,780</i>	<i>(16,309)</i>
<i>Library / Media Services</i>						
5111	Salaries,Teacher,Media BFMS	71,946	71,946.00	77,193	80,705	3,512
5211	Insurance,Health,Media ,BFMS	17,588	13,031.88	12,340	13,638	1,298
5220	Fica,Media,BFMS	5,504	5,238.68	5,905	6,174	269
5229	VT Child Care Tax,Media,BFMS	0	0.00	255	266	11
5232	Retirement,Teacher, OPEB Media BFMS	0	1,509.00	0	0	0
5251	Course Reimbursement,Teacher,Media BFMS	0	9,258.00	0	0	0
5271	Insurance,Worker Comp.,Media,Teachers & Paras,BFMS	417	417.00	77	81	4
5281	Insurance,Dental,Teachers & Paras,BFMS	361	459.92	361	361	0
5294	Insurance,LTD & LIFE,Media,BFMS	260	205.59	222	231	9
5551	Contracted Services, Media,BFMS	2,300	0.00	2,300	2,300	0

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5611	Supplies,Media, BFMS	1,400	1,318.03	1,400	1,400	0
5641	Print Media & AV,Media, , BFMS	4,500	2,921.05	4,500	3,000	(1,500)
5811	Dues and Fees, Media, BFMS	1,000	904.26	1,000	1,000	0
	<i>Total Library / Media Services</i>	<i>105,276</i>	<i>107,209.41</i>	<i>105,553</i>	<i>109,156</i>	<i>3,603</i>
<i>Technology for Instruction</i>						
5531	Communications,Network / Computer,BFMS	4,800	4,630.00	4,800	4,800	0
	<i>Total Technology for Instruction</i>	<i>4,800</i>	<i>4,630.00</i>	<i>4,800</i>	<i>4,800</i>	<i>0</i>
<i>Office of the Principal</i>						
5141	Salaries,Prin.BFMS	196,466	189,333.00	271,748	197,842	(73,906)
5161	Salaries, Secretary, BFMS	82,622	90,274.65	91,649	72,678	(18,971)
5211	Insurance,Health,Administration,BFMS	68,764	67,980.32	90,956	74,190	(16,766)
5220	Fica,Prin.& Secretary BFMS	21,351	19,926.55	27,799	20,694	(7,105)
5229	VT Child Care Tax,Prin.& Secretary BFMS	0	0.00	1,199	892	(307)
5232	Retirement,OPEB,Prin, Asst & Secretary., BFMS	0	3,018.00	0	0	0
5234	Retirement,VMERS,Prin, Asst & Secretary., BFMS	5,163	6,093.51	6,416	5,270	(1,146)
5251	Professional Dev.,Administration,BFMS	6,000	2,610.00	6,000	3,000	(3,000)
5271	Insurance,Worker Comp.Administration,BFMS	1,619	1,619.00	364	270	(94)
5281	Insurance,Dental,Administration,BFMS	1,011	1,010.40	1,361	661	(700)
5294	Insurance,LTD & LIFE,Administration,BFMS	987	855.00	1,055	793	(262)
5431	Contracted Service, Repairs,Principal's Office,BFM	17,100	701.50	17,100	2,700	(14,400)
5441	Managed Print & Copier Service,BFMS	11,000	10,157.94	11,000	11,000	0
5531	Communications,Prin. BFMS	5,000	6,694.23	5,000	5,000	0
5533	Postage,Principals' Office,BFMS	0	1,763.84	2,000	2,000	0
5581	Travel,Principals' Office,BFMS	0	362.54	0	500	500
5611	Supplies,Prin. Office, BFMS	12,000	10,505.70	7,000	7,000	0
5811	Dues & Fees,Principals' Office,BFMS	2,000	3,075.00	2,000	2,000	0
	<i>Total Office of the Principal</i>	<i>431,083</i>	<i>415,981.18</i>	<i>542,647</i>	<i>406,490</i>	<i>(136,157)</i>

**FY26 Comparative Budget Report
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REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
<i>Operations of Buildings</i>						
5181	Salaries, Facility Technician,, BFMS	192,684	175,080.43	193,791	188,669	(5,122)
5211	Insurance, Health, Facility Technician, BFMS	90,475	47,559.87	93,145	77,775	(15,370)
5220	Fica, Facility Technician, BFMS	14,740	12,206.52	14,825	14,432	(393)
5229	VT Child Care Tax, Facility Technician, BFMS	0	0.00	639	622	(17)
5234	Retirement, VMERS, Facility Technician, BFMS	12,043	10,948.16	13,565	13,678	113
5271	Insurance, Worker Comp., Facility Technician, BFMS	13,488	13,488.00	13,565	13,207	(358)
5281	Insurance, Dental Facility Technician, BFMS	1,151	721.05	1,151	1,151	0
5294	Insurance, LTD & LIFE, Maint. & Custodial, BFMS	758	467.23	625	585	(40)
5411	Water-Sewer, BFMS	5,700	5,436.39	5,700	5,100	(600)
5422	Snow Removal, BFMS	3,000	1,318.00	3,000	3,000	0
5425	Trash Removal, BFMS	3,500	3,650.00	3,500	4,000	500
5431	Bld., Specific Repair, BFMS	30,400	16,147.51	30,400	36,000	5,600
5432	Contract Services, Facilities,, BFMS	16,170	13,709.58	16,395	23,360	6,965
5521	Insurance, Property/Liability, BFMS	22,155	22,155.00	25,605	26,076	471
5531	Communications Maint	0	316.46	0	0	0
5581	Travel, Facility Services, BFMS	0	478.87	0	0	0
5593	Assessment, Facilities Operations , Rockingham	35,794	0.00	38,633	0	(38,633)
5611	Supplies, Cust. & Maint., BFMS	20,000	21,351.89	20,000	13,000	(7,000)
5622	Electricity, BFMS	60,000	63,479.10	60,000	66,000	6,000
5623	LP Gas, Facility, Bld., BFMS	0	711.09	0	750	750
5624	Heating Oil , BFMS	23,000	13,855.20	24,000	15,000	(9,000)
5624	Heating Wood Chips, BFMS	16,200	14,219.70	16,000	13,000	(3,000)
	<i>Total Maintenance of Building</i>	<i>561,258</i>	<i>437,300.05</i>	<i>574,539</i>	<i>515,405</i>	<i>(59,134)</i>
<i>Food Service</i>						
3100	Food Service , MS Kitchen, BFMS	0	1,019.92	0	0	0
	<i>Total Food Service</i>	<i>0</i>	<i>1,019.92</i>	<i>0</i>	<i>0</i>	<i>0</i>

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<i>Fund Transfers</i>						
5912	21st Century Grant required local Support,BFMS	17,000	0.00	17,000	400	(16,600)
	<i>Total Fund Transfers</i>	<i>17,000</i>	<i>0.00</i>	<i>17,000</i>	<i>400</i>	<i>(16,600)</i>
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<i>TOTAL BELLOWS FALLS MIDDLE SCHOOL</i>		<i>3,468,420</i>	<i>3,008,419.38</i>	<i>3,572,344</i>	<i>3,099,559</i>	<i>(472,785)</i>
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<i>Central Elementary</i>						
<i>Regular Education</i>						
5111	Salaries,Teacher,Central Elementary	746,402	658,124.05	815,888	850,806	34,918
5121	Salaries,Para,Central Elementary	0	19,118.26	0	0	0
5131	Salaries,Substitutes,Central Elementary	28,000	35,280.00	28,000	28,000	0
5211	Insurance,Health,Gen. Ed.Ed.,Teachers & Paras,Cent	197,775	131,083.72	172,141	213,076	40,935
5220	Fica,Gen. Ed.Ed.,Teachers & Paras, Central Element	57,100	51,398.60	62,417	65,087	2,670
5229	VT Child Care Tax,Gen. Ed.Ed.,Teachers & Paras CES	0	0.00	2,692	2,807	115
5232	Retirement,Teacher OPEB,Central Elementary	10,000	8,450.40	0	0	0
5234	Retirement VMERS	0	1,290.44	0	0	0
5251	Tuition Reimbursement Gen ED, ED CES	0	15,044.00	0	0	0
5271	Insurance,Worker Comp.Gen. Ed.Ed.,Central Elementa	4,330	4,330.00	814	850	36
5281	Insurance,Dental,Gen. Ed.Ed.,Teachers & Paras,Cent	2,961	4,687.52	2,961	3,683	722
5294	Insurance,LTD & LIFE,Gen. Ed.Ed.,Teachers & Paras,	2,705	2,102.61	2,379	2,469	90
5321	Contracted Service,Behavior Support Program, 504,C	85,000	52,071.44	24,671	0	(24,671)
5581	Travel,Reg. Ed.,Central Elementary	300	813.70	500	0	(500)
5611	Supplies,Gen. Ed., Central Elementary	25,000	22,207.97	25,000	18,000	(7,000)
5641	Print Media,Central Elementary	6,900	2,965.96	2,500	2,500	0
5641	Print Media,Gen. Ed. Ed,Central Elementary	0	655.83	4,400	3,400	(1,000)
5733	Furniture,Gen. Ed.Ed ,Central Elementary	5,000	5,003.93	5,000	2,000	(3,000)
5735	Software,Math Fact Lab,Mystery Science, Central Elementary	0	0.00	0	1,650	1,650
5811	Dues & Fees,General Ed, Central Elementary	1,000	100.00	1,000	1,000	0

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<i>Total Regular Education</i>		<i>1,172,473</i>	<i>1,014,728.43</i>	<i>1,150,363</i>	<i>1,195,328</i>	<i>44,965</i>
Guidance						
5111	Salaries,Teacher, Guidance Services,Central Elemen	54,398	52,305.77	58,962	62,392	3,430
5211	Insurance,Health,Guidance Services,Central Element	10,851	23,145.60	23,393	22,015	(1,378)
5220	Fica,Guidance Services,Central Elementary	4,161	3,702.99	4,511	4,773	262
5229	VT Child Care Tax,Guidance Services,CES	0	0.00	195	206	11
5232	Retirement,Teacher, OPEB Guidance Svcs,Central E	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.Guidance Services,Central El	316	316.00	59	62	3
5281	Insurance,Dental,Guidance Services,Central Element	361	345.46	361	361	0
5294	Insurance,LTD & LIFE,Guidance Services,Central Ele	203	167.62	176	185	9
5321	Contract Services,504 Services,Guidance Services,	2,500	0.00	2,500	0	(2,500)
5611	Supplies,Guidance Services, Central Elementary	800	793.51	800	800	0
<i>Total Guidance</i>		<i>73,590</i>	<i>82,285.95</i>	<i>90,957</i>	<i>90,794</i>	<i>(163)</i>
Health Services						
5111	Salaries,Health Services,Central Elementary	69,972	69,972.00	73,471	82,628	9,157
5211	Insurance,Health Services,Central Elementary	0	35,156.16	32,808	36,546	3,738
5220	Fica,Health Services,Central Elementary	5,353	4,937.18	5,621	6,321	700
5229	VT Child Care Tax,Health Services,CES	0	0.00	242	273	31
5232	Retirement Health Service	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.,Health Services,Central Ele	406	406.00	73	83	10
5281	Insurance,Dental,Health Services,Central Elementar	0	1,046.00	361	361	0
5294	Insurance,LTD & LIFE,Health Services,Central Eleme	254	212.23	213	236	23
5321	Contracted Service,Audiometer,Health Services, Cen	2,000	0.00	2,000	1,000	(1,000)
5531	Communications,Health Services, Central Elementary	0	516.74	0	0	0
5611	Supplies,Health Services, Central Elementary	1,500	1,309.11	1,500	1,500	0
5735	Software SNAP,Health Services, Central Elementary School	0	0.00	0	850	850
5811	Dues & Fees,Health Services, Central Elementary	800	0.00	800	0	(800)

FY26 Comparative Budget Report
Rockingham School District

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
<i>Total Health Services</i>		80,285	115,064.42	117,089	129,798	12,709
Instruction and Curriculum Development						
5321	Contracted Services,Staff Dev.,Central Elementary	2,975	0.00	1,975	0	(1,975)
5321	Contracted Service,Curriculuml Dev.,Food Connect,C	0	0.00	1,000	2,000	1,000
<i>Total Instruction & Curriculum</i>		2,975	0.00	2,975	2,000	(975)
Psychological Services						
5171	Salaries, Psychological Services,Central Elementar	14,703	37,600.00	0	0	0
5211	Insurance Health,Psychological Services,Teachers,C	14,018	8,002.89	0	0	0
5220	Fica,Teacher,Psychological Services,Central Elemen	1,125	2,876.40	0	0	0
5234	Retirement,VMERS, Psychological Services,Central E	919	0.00	0	0	0
5271	Insurance,Worker Comp.,Psych Svcs,Teachers	85	85.00	0	0	0
5281	Insurance,Dental,Psych Svcs,Teachers,SAP,Central E	300	145.94	0	0	0
5294	Insurance,LTD & LIFE,Psychological Services, Teach	74	0.00	0	0	0
5321	Contracted Psychological Services,HCRS,Gen. Ed.Ed.	85,000	0.00	0	0	0
<i>Total Psychological Services</i>		116,224	48,710.23	0	0	0
Speech Pathology						
5321	Contracted Service, Speech,Central Elementary	1,500	3,420.00	1,500	0	(1,500)
5611	Supplies, Speech,Central Elementary	1,500	1,175.99	1,500	0	(1,500)
<i>Total Speech Pathology</i>		3,000	4,595.99	3,000	0	(3,000)
Instruction and Curriculum Development						
5321	Contracted Services,Staff Dev.,Central Elementary	2,975	0.00	1,975	0	(1,975)
5321	Contracted Service,Curriculuml Dev.,Food Connect,C	0	0.00	1,000	2,000	1,000
<i>Total Instruction & Curriculum</i>		2,975	0.00	2,975	2,000	(975)

Library / Media Services

**FY26 Comparative Budget Report
Rockingham School District**

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
5111	Salaries,Teacher,Media Central Elementary	57,906	57,906.00	62,646	65,592	2,946
5211	Insurance,Health,Media ,Central Elementary	28,684	35,040.56	12,340	36,546	24,206
5220	Fica,Media,Central Elementary	4,430	3,763.66	4,792	5,018	226
5229	VT Child Care Tax,Media,CES	0	0.00	207	216	9
5232	Retirement Teacher OPEB Media	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.Media,Central Elementary	336	336.00	63	66	3
5281	Insurance,Dental,Media,Central Elementary	361	712.64	361	361	0
5294	Insurance,LTD & LIFE,Media,Central Elementary	215	162.52	186	193	7
5611	Supplies,Media, Central Elementary	1,000	1,020.22	1,000	600	(400)
5641	Print Media & AV,Media, Central Elementary	2,900	1,791.39	2,900	2,500	(400)
5735	Software,Media, Central Elementary	700	0.00	700	2,500	1,800
5811	Dues & Fees,Media,Central Elementary	1,000	0.00	1,000	250	(750)
<i>Total Library / Media Services</i>		<i>97,532</i>	<i>102,241.99</i>	<i>86,195</i>	<i>113,842</i>	<i>27,647</i>
<i>Technology for Instruction</i>						
5531	Communications,Internet,Technology, Central Elemen	4,800	2,900.00	4,800	4,800	0
5735	Software ,Technology, Central Elementary	950	0.00	950	0	(950)
<i>Total Technology for Instruction</i>		<i>5,750</i>	<i>2,900.00</i>	<i>5,750</i>	<i>4,800</i>	<i>(950)</i>
<i>Office of the Principal</i>						
5141	Salaries,Prin.,Central Elementary	98,991	99,827.00	102,822	104,878	2,056
5161	Salaries, Secretary, Central Elementary	45,629	53,505.51	50,529	49,489	(1,040)
5211	Insurance,Health,Administration,Central Elementary	41,624	41,499.85	47,216	61,078	13,862
5220	Fica,Admin.,Central Elementary	11,064	10,611.96	11,731	11,809	78
5229	VT Child Care Tax,Admin.,CES	0	0.00	506	509	3
5232	Retirement,OPEB,Admin., Central Elementary	0	1,509.00	0	0	0
5234	Retirement,VMERS,Admin., Central Elementary	2,852	3,611.62	3,537	3,588	51
5251	Professional Dev.,Administration,Central Elementar	4,300	209.65	4,100	4,100	0
5271	Insurance,Worker Comp.Administration,Central Eleme	839	839.00	154	154	0

**FY26 Comparative Budget Report
Rockingham School District**

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
5281	Insurance,Dental,Administration,Central Elementary	661	660.48	661	661	0
5294	Insurance,LTD & LIFE,Administration,Central Elemen	510	401.40	443	445	2
5441	Managed Print & Copier Service,Central Elementary	9,000	6,682.82	9,000	7,000	(2,000)
5531	Communications,Prin.,Telephone Central Elementary	4,000	6,346.89	4,000	4,000	0
5533	Postage,Principals' Office,Central Elementary	0	0.00	1,500	500	(1,000)
5581	Travel,Principals' Office,Central Elementary	250	52.40	250	250	0
5611	Supplies,Prin. Office, Central Elementary	4,800	5,237.98	4,800	4,800	0
5811	Dues & Fees,Principals' Office,Central Elementary	1,000	998.00	1,000	1,000	0
	<i>Total Office of the Principal</i>	<i>225,520</i>	<i>231,993.56</i>	<i>242,249</i>	<i>254,261</i>	<i>12,012</i>
 Operations of Buildings						
5181	Salaries,Facility Technician,Central Elementary	99,827	109,530.76	108,643	104,045	(4,598)
5211	Insurance,Health,Facility Technician,Central Eleme	68,219	45,889.10	51,710	58,981	7,271
5220	Fica,Facility Technician, Central Elementary	7,637	7,099.12	8,312	7,960	(352)
5229	VT Child Care Tax,Facility Technician, CES	0	0.00	359	344	(15)
5234	Retirement,VMERS,Facility Technician, Central Elem	6,239	7,089.31	7,605	7,544	(61)
5271	Insurance,Worker Comp.,Facility Technician,Central	6,988	6,988.05	7,605	7,283	(322)
5281	Insurance,Dental.Facility Technician,Central Eleme	684	758.35	684	684	0
5294	Insurance, LTD & LIFE,Maint.& Custodial,Central El	404	254.96	355	343	(12)
5411	Water-Sewer, Central Elementary	6,400	5,689.94	6,400	5,500	(900)
5422	Snow Removal,Central Elementary .	6,500	3,940.00	6,500	5,500	(1,000)
5425	Trash Removal, Central Elementary	3,500	3,410.00	3,500	4,000	500
5431	Bld.,Specific Repair,Central Elementary	9,000	11,415.93	9,000	25,000	16,000
5432	Contract Services,Facilities, Central Elementary	6,200	6,462.83	6,200	9,000	2,800
5521	Insurance,Property/Liability,Central Elementary	9,135	9,135.00	10,858	11,017	159
5611	Supplies,Cust. & Maint.,Central Elementary	18,000	17,260.83	21,892	15,000	(6,892)
5622	Electricity, Central Elementary	30,000	26,800.87	30,000	30,000	0
5623	LP Gas,Central Elementary	1,000	698.24	1,000	850	(150)
5624	Heating Oil,Central Elementary	40,000	27,283.90	40,000	27,000	(13,000)

**FY26 Comparative Budget Report
Rockingham School District**

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
	<i>Total Maintenance of Building</i>	319,733	289,707.19	320,623	320,051	(572)
TOTAL CENTRAL ELEMENTARY		2,097,082	1,892,227.76	2,019,201	2,110,874	91,673
 <i>Saxtons River Elementary</i>						
<i>Regular Education</i>						
5111	Salaries,Teacher,Saxtons River Elementary	381,682	423,798.18	488,735	481,849	(6,886)
5121	Salaries, Paras ,Saxtons River Elementary	81,624	78,328.36	51,917	53,413	1,496
5131	Salaries, Substitutes ,Saxtons River Elementary	10,000	12,480.00	10,000	10,000	0
5211	Insurance,Health,Gen. Ed.Ed.,Teachers & Paras,Saxt	157,833	151,725.74	133,225	181,423	48,198
5220	Fica,Gen. Ed.Ed.,Teachers & Paras, Saxtons River	35,444	35,298.03	41,359	40,947	(412)
5229	VT Child Care Tax,Gen. Ed.Ed.,Teach & Paras, SRES	0	0.00	1,785	1,765	(20)
5232	Retirement,Teacher,OPEB Saxtons River Elementary	0	8,148.60	0	0	0
5232	Retirement,State OPEB,Gen. Ed.Ed.,Teachers,Saxton	11,000	0.00	0	0	0
5234	Retirement,VMERS,Saxtons River Elementary	5,102	5,287.25	3,634	3,873	239
5251	Tuition Reimbursement,Saxtons River Elementary	0	2,536.80	0	537	537
5271	Insurance,Worker Comp.Gen. Ed.Ed.,Saxtons River E	2,689	2,689.00	542	2,404	1,862
5281	Insurance,Dental,Gen. Ed.Ed.,Teachers & Paras,Saxt	3,026	4,198.20	2,093	1,606	(487)
5294	Insurance,LTD & LIFE,Gen. Ed.Ed.,Teachers & Paras,	1,779	1,779.29	1,647	0	(1,647)
5321	Contracted Service,Gen. Ed.,504 Eval,Tutoring, Ed,	2,500	7,305.00	8,000	4,500	(3,500)
5581	Travel,Reg. Ed.,Saxtons River Elementary	1,500	0.00	500	0	(500)
5611	Supplies,Gen. Ed., Saxtons River Elementary	11,000	13,282.83	11,000	11,000	0
5641	Print Media,Saxtons River Elementary	1,000	573.64	1,000	1,000	0
5733	Furniture,Gen. Ed.Ed ,Saxtons River Elementary	5,000	3,527.15	5,000	3,000	(2,000)
5735	Software Subscriptions,Saxtons River Elementary	4,250	2,048.18	4,250	3,000	(1,250)
5739	Equipment, Saxtons River Elementary	2,500	2,193.87	0	0	0
5811	Dues & Fees,Gen Ed.,Saxtons River Elementary	3,500	585.00	3,500	500	(3,000)
	<i>Total Regular Education</i>	<i>721,429</i>	<i>755,785.12</i>	<i>768,187</i>	<i>800,817</i>	<i>32,630</i>

**FY26 Comparative Budget Report
Rockingham School District**

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
Guidance						
5111	Salaries,Teacher, Guidance Services,Saxtons River	63,173	37,560.65	40,720	39,355	(1,365)
5211	Insurance,Health,Guidance Services,Saxtons River	29,114	19,600.23	33,238	26,332	(6,906)
5220	Fica,Guidance Services,Saxtons River Elementary	4,833	2,524.91	3,115	3,011	(104)
5229	VT Child Care Tax,Guidance Services,SRES	0	0.00	134	130	(4)
5232	Retirement,Teacher, OPEB Guidance Svcss,Saxtons R	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.Guidance Services,Saxtons R	366	366.00	41	39	(2)
5281	Insurance,Dental,Guidance Services,Saxtons River	361	695.10	235	217	(18)
5294	Insurance,LTD & LIFE,Guidance Services,Saxtons Ri	232	77.66	130	126	(4)
5581	Travel Conferences,Guidance Services, Saxtons Riv	100	0.00	100	100	0
5611	Supplies,Guidance Services, Saxtons River Element	150	262.23	150	150	0
5811	Dues & Fees, Guidance Services	0	184.00	0	0	0
	<i>Total Guidance</i>	<i>98,329</i>	<i>62,779.78</i>	<i>77,863</i>	<i>69,460</i>	<i>(8,403)</i>
Health Services						
5111	Salaries,Health Services,Saxtons River Elementary	52,643	52,643.00	57,118	60,792	3,674
5211	Insurance,Health,Services,Saxtons River Elementar	28,684	35,691.72	32,808	36,546	3,738
5220	Fica,Health Services,Saxtons River Elementary	4,027	3,081.25	4,370	4,651	281
5229	VT Child Care Tax,Health Services,SRES	0	0.00	188	201	13
5232	Retirement,OPEB,Health Services,Saxtons River Ele	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.,Health Services,Saxtons Ri	305	305.00	57	61	4
5281	Insurance,Dental,Health Services,Saxtons River El	361	712.64	361	361	0
5294	Insurance,LTD & LIFE,Health Services,Saxtons Rive	197	152.18	171	181	10
5611	Supplies,Health Services, Saxtons River Elementar	1,000	955.76	1,000	1,000	0
5811	Dues & Fees,Health Services, Saxtons River Elemen	780	0.00	780	850	70
	<i>Total Health Services</i>	<i>87,997</i>	<i>95,050.55</i>	<i>96,853</i>	<i>104,643</i>	<i>7,790</i>
Psychological Services						
5171	Salaries, Psychological Services,Saxtons River	23,902	14,486.00	0	0	0

**FY26 Comparative Budget Report
Rockingham School District**

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
5211	Insurance,Health,Services,Saxtons River Elementar	0	1,813.31	0	0	0
5220	Fica,Teacher,Psychological Services,Saxtons River	1,829	1,108.18	0	0	0
5234	Retirement,VMERS, Psychological Services,Saxtons R	1,494	0.00	0	0	0
5271	Insurance,Worker Comp.,Psychological Services,Teac	139	139.00	0	0	0
5281	Insurance,Dental,Psychological Services,Teachers,S	300	62.10	0	0	0
5294	Insurance,LTD & LIFE,Psychological Services, Teach	104	154.96	0	0	0
5321	Contracted Services,Psych Services,Saxtons River	0	0.00	0	0	0
	<i>Total Psychological Services</i>	<i>27,768</i>	<i>17,763.55</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Instruction and Curriculum Development</i>						
5251	Professional Dev.,Employee,Saxtons River Elementa	5,276	0.00	0	0	0
5321	Contracted Service,Curriculuml Dev.,Food Connect,S	1,000	1,100.00	1,000	1,000	0
	<i>Total Instruction & Curriculum</i>	<i>6,276</i>	<i>1,100.00</i>	<i>1,000</i>	<i>1,000</i>	<i>0</i>
<i>Library / Media Services</i>						
5111	Salaries,Teacher,Media Saxtons River Elementary	24,566	24,944.83	26,533	28,157	1,624
5211	Insurance,Health,Media ,Saxtons River Elementary	0	0.00	0	0	0
5220	Fica,Media,Saxtons River Elementary	1,879	1,908.26	2,030	2,154	124
5229	VT Child Care Tax,Media,SRES	0	0.00	88	93	5
5232	Retirement, Teacher, OPEB Media	0	1,207.20	0	28	28
5251	Education Reimbursement	0	1,238.40	0	0	0
5271	Insurance,Worker Comp.Media,Saxtons River Element	142	142.00	27	0	(27)
5281	Insurance,Dental,Media,Saxtons River Elementary	0	0.00	0	0	0
5294	Insurance,LTD & LIFE,Media,Saxtons River Elementa	106	60.72	94	98	4
5611	Supplies,Media, Saxtons River Elementary	900	639.63	900	300	(600)
5641	Print Media & AV,Media, Saxtons River Elementary	2,700	2,384.87	2,700	2,000	(700)
5735	Software,Media, Saxtons River Elementary	1,550	0.00	1,550	1,550	0
5811	Dues & Fees,Media,Saxtons River Elementary	1,225	0.00	1,225	0	(1,225)
	<i>Total Library / Media Services</i>	<i>33,068</i>	<i>32,525.91</i>	<i>35,147</i>	<i>34,380</i>	<i>(767)</i>

**FY26 Comparative Budget Report
Rockingham School District**

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
<i>Technology for Instruction</i>						
5531	Communications,Internet,Technology, Saxtons River	1,500	(1,692.65)	1,500	1,500	0
	<i>Total Technology for Instruction</i>	<i>1,500</i>	<i>(1,692.65)</i>	<i>1,500</i>	<i>1,500</i>	<i>0</i>
<i>Office of the Principal</i>						
5141	Salaries,Prin.,Saxtons River Elementary	103,000	103,000.00	106,090	108,212	2,122
5161	Salaries, Secretary, Saxtons River Elementary	31,080	39,860.27	40,328	41,143	815
5211	Insurance,Health,Administration,Saxtons River Ele	57,798	56,627.68	66,046	71,690	5,644
5220	Fica,Admin.,Saxtons River Elementary	10,258	9,508.23	11,201	11,425	224
5229	VT Child Care Tax,Admin.,SRES	0	0.00	483	493	10
5232	Retirement,OPEB,Admin., Saxtons River Elementary	0	1,509.00	0	0	0
5234	Retirement,VMERS,Admin., Saxtons River Elementary	1,943	2,690.60	2,823	2,983	160
5251	Professional Dev.,Administration,Saxtons River El	3,733	1,860.00	4,100	4,100	0
5271	Insurance,Worker Comp.Administration,Saxtons Rive	777	7,906.00	146	149	3
5281	Insurance,Dental,Administration,Saxtons River Ele	661	660.48	661	661	0
5294	Insurance,LTD & LIFE,Administration,Saxtons River	475	364.57	425	432	7
5441	Managed Print & Copier Service,Saxtons River Elem	5,000	3,308.01	5,000	2,800	(2,200)
5531	Communications,Prin.,Telephone,Postage,Cell, Saxto	5,100	4,652.96	5,100	5,100	0
5533	Postage,Principals' Office,Saxtons River Elementar	0	0.00	500	500	0
5581	Travel,Principals' Office,Saxtons River Elementar	500	0.00	500	500	0
5611	Supplies,Prin. Office, Saxtons River Elementary	5,810	3,862.82	5,810	5,810	0
5811	Dues & Fees,Principals' Office,Saxtons River Elem	700	1,451.00	700	700	0
	<i>Total Office of the Principal</i>	<i>226,835</i>	<i>237,261.62</i>	<i>249,913</i>	<i>256,698</i>	<i>6,785</i>
<i>Operations of Buildings</i>						
5181	Salaries,Facility Technician,Saxtons River Elemen	101,847	97,830.80	103,462	112,863	9,401
5211	Insurance,Health,Facility Technician,Saxtons Rive	60,132	31,905.38	39,014	43,129	4,115
5220	Fica,Facility Technician, Saxtons River Elementar	7,791	6,539.57	7,915	8,635	720

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REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
5229	VT Child Care Tax, Facility Technician, SRES	0	0.00	342	372	30
5234	Retirement, VMERS, Facility Technician, Saxtons Riv	6,365	6,335.35	7,242	8,183	941
5271	Insurance, Worker Comp., Facility Technician, Saxton	7,129	(0.05)	7,242	7,899	657
5281	Insurance, Dental Facility Technician, Saxtons River	653	574.50	653	342	(311)
5294	Insurance, LTD & LIFE, Maint. & Custodial, Saxtons R	411	573.09	342	365	23
5411	Water-Sewer, Saxtons River Elementary	9,100	6,967.28	9,100	7,800	(1,300)
5422	Snow Removal, Saxtons River Elementary .	1,500	880.00	1,500	1,400	(100)
5425	Trash Removal, Saxtons River Elementary	5,200	4,203.00	5,200	4,500	(700)
5431	Bld., Specific Repair, Saxtons River Elementary	17,750	45,424.26	18,111	15,000	(3,111)
5432	Contract Services, Facilities,, Saxtons River Elem	14,000	4,723.02	14,000	14,000	0
5521	Insurance, Property/Liability, Saxtons River Elemen	9,135	9,135.00	10,858	11,017	159
5611	Supplies, Cust. & Maint., Saxtons River Elementary	21,000	69.72	25,500	13,000	(12,500)
5622	Electricity, Saxtons River Elementary	25,000	0.00	27,000	26,000	(1,000)
5623	LP Gas, Saxtons River Elementary	2,800	20,896.34	2,800	1,200	(1,600)
5624	Heating Oil, Saxtons River Elementary	30,000	24,431.02	30,000	23,500	(6,500)
5739	Equipment, Non-Inst, Bld., Saxtons River Elementary	0	1,662.85	0	0	0
5811	Dues and Fees, Facilities, Saxtons River Elementar	0	22,112.25	0	0	0
<i>Total Maintenance of Building</i>		<i>319,813</i>	<i>284,263.38</i>	<i>310,281</i>	<i>299,205</i>	<i>(11,076)</i>
TOTAL SAXTONS RIVER		1,523,015	1,484,837.26	1,540,744	1,567,703	(4,291)

Location Wide

Pre-Kindergarten

5562	Tuition, Pre-K, Early Ed, Rockingham (\$3,671/Student)	0	91,734.02	0	124,000	124,000
5593	Assessment, Early Child Ed, Rockingham	0	0.00	0	55,988	55,988
5593	Assessment, Early Child SPED, Rockingham	85,885	85,885.00	111,544	116,415	4,871
<i>Total Pre-Kindergarten</i>		<i>85,885</i>	<i>177,619.02</i>	<i>111,544</i>	<i>296,403</i>	<i>184,859</i>

Regular Education

**FY26 Comparative Budget Report
Rockingham School District**

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
5232	Retirement,Health Ins Assessment,OPEB \$1,542,Gen. Ed.Ed.,Tea	0	0.00	0	63,500	63,500
5261	Insurance,Unemployment,Gen. Ed.Ed.,Rockingham	0	0.00	0	4,883	4,883
5593	Assessment,ELL Services ,Rockingham	0	17,135.00	0	57,442	57,442
	<i>Total Regular Education</i>	0	17,135.00	0	125,825	125,825
Special Education						
5593	Assessment,SPED Service ,Rockingham	1,093,831	1,093,831.00	1,470,939	1,718,544	247,605
	<i>Total Special Education</i>	1,093,831	1,093,831.00	1,470,939	1,718,544	247,605
Health Services						
5593	Assessment,Health Services ,Rockingham	0	18,875.00	0	3,027	3,027
	<i>Total Health Services</i>	0	18,875.00	0	3,027	3,027
Instruction & Curriculum						
5251	Tuition Reimbursement,Professional Dev. ,Rockingham	0	0.00	0	35,000	35,000
	<i>Total Instuction & Curriculum</i>	0	0.00	0	35,000	35,000
Technology for Instruction						
5593	Assessment,Technology Services ,Rockingham	250,345	250,345.00	233,083	268,528	35,445
	<i>Total Technology</i>	250,345	250,345.00	233,083	268,528	35,445
Board of Education						
5191	Salaries, School Board & Officers,Rockingham	0	5,300.00	4,100	4,100	0
5220	Fica,Sch.Bd.,& Officers,Rockingham	0	405.45	314	314	0
5229	VT Child Care Tax,Sch.Bd.,& Officers,Rock	0	0.00	14	14	0
5271	Insurance,Worker Comp.,School Bd.& Officers,Rockin	0	0.00	24	24	0
5321	Contracted Service,Election Officials,School Board	0	7,864.10	1,000	0	(1,000)
5321	Contracted Service,Audit,School Board ,Rockingham	0	14,346.67	15,400	15,400	0
5541	Advertising	0	2,132.82	0	0	0

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Rockingham School District**

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
5593	Assessment,School Board ,Rockingham	46,889	46,889.00	31,710	18,893	(12,817)
5811	Dues and Fees	0	147.00	0	0	0
	<i>Total Board of Education</i>	<i>46,889</i>	<i>77,085.04</i>	<i>52,562</i>	<i>38,745</i>	<i>(13,817)</i>
Office of the Superintendent						
5593	Assessment,Superintendent Services,Rockingham	249,780	249,780.00	348,683	426,324	77,641
	<i>Total Office of the Superintendent</i>	<i>249,780</i>	<i>249,780.00</i>	<i>348,683</i>	<i>426,324</i>	<i>77,641</i>
Fiscal Services						
5593	Assessment,Fiscal Services,Rockingham	253,140	253,140.00	238,764	365,667	126,903
5898	IRS Penalties & Fees	0	7,754.99	0	0	0
	<i>Total Fiscal Services</i>	<i>253,140</i>	<i>260,894.99</i>	<i>238,764</i>	<i>365,667</i>	<i>126,903</i>
Maintenance of Building						
5593	Assessment,Facilities Operations ,Rockingham	0	35,794.00	0	41,723	41,723
	<i>Total Maintenance of Building</i>	<i>0</i>	<i>35,794.00</i>	<i>0</i>	<i>41,723</i>	<i>41,723</i>
Transportation						
5593	Assessment,Transpotation Services ,Rockingham	262,027	260,373.00	342,395	301,328	(41,067)
	<i>Total Transportation</i>	<i>262,027</i>	<i>260,373.00</i>	<i>342,395</i>	<i>301,328</i>	<i>(41,067)</i>
Food Service						
5593	Assessment,Food Service ,Rockingham	111,754	111,754.00	80,246	90,728	10,482
	<i>Total Food Service</i>	<i>111,754</i>	<i>111,754.00</i>	<i>80,246</i>	<i>90,728</i>	<i>10,482</i>
Debt Service						
5831	Principal on Bond, Rockingham	723,216	723,215.62	723,216	723,216	0
5832	Interest on Bonds,Rockingham	79,148	59,521.34	49,526	35,895	(13,631)
	<i>Total Debt Service</i>	<i>802,364</i>	<i>782,736.96</i>	<i>772,742</i>	<i>759,111</i>	<i>(13,631)</i>

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REVENUE						
Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
<i>Prior Year Adjustment</i>						
5897	Prior Year Expenditure/Expense Adjustment	0	570.38	0	0	0
	<i>Total Prior Year Adjustment</i>	<i>0</i>	<i>570.38</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Transfers</i>						
5912	Transfer to RESERVE Funds,PYA, & BALANCE ACCOUNT	1,922	0.00	0	0	0
5919	Fund Transfer Out - Other	0	547,848.00	0	0	0
	<i>Total Fund Transfers</i>	<i>1,922</i>	<i>547,848.00</i>	<i>0</i>	<i>0</i>	<i>0</i>
TOTAL LOCATION WIDE		3,157,937	3,884,641.39	3,650,958	4,470,953	819,995
TOTAL EXPENDITURES		10,246,454	10,270,125.79	10,783,247	11,249,089	465,842
		<u>10,246,454</u>	<u>10,270,125.79</u>	<u>10,783,247</u>	<u>11,249,089</u>	<u>465,842</u>
		0	0.00	0	0	0

Added \$26.00 to reconcile to Warning

