

Rockingham School District
 FY27 Comparative Budget Report
 General Fund (1001)

REVENUE

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
BFMS Cleaning Supplies Rebate	0	200.00	0	0
Interfund	0	6,545.00	0	0
Revenue: Early Childhood Longitudinal Stud	0	300.00	0	0
CES Cleaning Supplies Rebate	0	200.00	0	0
SRES Cleaning Supplies Rebate	0	200.00	0	0
Winter Sports	0	200.00	0	0
Tuition - VT LEAs (public)	924,000	902,000.00	860,000	785,400
Mascoma Operating Bank Interest	0	161,923.43	0	80,000
Refund of Prior Years Expenditure	0	1,558.85	0	0
Surplus Prior Year Supervisory Union	0	362,684.28	0	0
Refund of Prior Year Expenditure	500,000	500,000.00	500,000	500,000
ED Spending Grant	4,181,378	4,513,694.69	9,889,089	10,117,843
ED Spending Tax	5,177,869	4,875,862.28	0	0
Revenue: ELL Categorical Aid	0	25,000.00	0	0
TOTAL REVENUE	10,783,247	11,350,368.53	11,249,089	11,483,243
	<u>10,783,247</u>	<u>11,350,368.53</u>	<u>11,249,089</u>	<u>11,483,243</u>
	0	0.00	0	0

EXPENDITURES

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<i>Bellows Falls Middle School</i>				
<i>Direct Instruction</i>				
Teacher Salaries	346,502	331,071.82	338,021	349,006
Health Insurance	67,118	76,021.47	54,506	53,794
HRA	0	0.00	0	5,900
FICA	27,705	26,417.39	25,859	26,700
Childcare Tax	1,195	1,011.70	1,114	1,152
VSTRS - OPEB	0	0.00	0	4,947
Unemployment	0	0.00	0	65
Workers Comp	361	368.26	339	1,288
Dental Insurance	1,558	1,368.60	722	1,750
Life Insurance	0	0.00	0	95
Long Term Disability	1,083	902.80	991	886
General Supplies	1,500	2,166.69	10,026	13,000
Books and Periodicals	2,000	522.12	0	0
Furniture & Fixtures	0	0.00	0	6,000
Dues & Fees	0	0.00	0	15,000
<i>Total Direct Instruction</i>	449,022	439,850.85	431,578	479,583
<i>Total Elementary</i>	449,022	439,850.85	431,578	479,583

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
English				
Teacher Salaries	131,196	125,352.85	127,984	133,232
Health Insurance	25,413	28,783.81	62,306	58,484
HSA	0	0.00	0	4,000
HRA	0	0.00	0	4,000
FICA	10,490	10,002.35	9,791	10,192
Childcare Tax	452	383.06	422	440
VSTRS - OPEB	0	0.00	0	3,298
Unemployment	0	0.00	0	26
Workers Comp	137	139.43	128	1,020
Dental Insurance	590	518.19	361	700
Life Insurance	0	0.00	0	38
Long Term Disability	410	341.82	378	338
General Supplies	1,500	363.05	1,000	1,500
<i>Total English</i>	170,188	165,884.56	202,370	217,268
Math				
Teacher Salaries	132,016	126,136.40	128,784	132,360
Health Insurance	25,571	28,963.73	27,276	37,117
HRA	0	0.00	0	4,000
FICA	10,555	10,064.87	9,852	10,126
Childcare Tax	455	385.45	425	437
Unemployment	0	0.00	0	26
Workers Comp	138	140.30	129	1,012
Dental Insurance	594	521.43	722	700
Life Insurance	0	0.00	0	38
Long Term Disability	413	343.96	380	336
General Supplies	3,000	2,016.67	3,000	1,500
Books and Periodicals	2,000	1,159.09	0	0
Dues & Fees	0	0.00	0	0
<i>Total Math</i>	174,742	169,731.91	170,568	187,652
Science				
Teacher Salaries	144,317	137,889.70	140,784	128,432
Health Insurance	27,954	31,662.55	35,553	54,717
HRA	0	0.00	0	8,000
FICA	11,539	11,002.71	10,770	9,826
Childcare Tax	498	421.37	465	424
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	26
Workers Comp	150	153.38	141	984
Dental Insurance	649	570.01	722	700
Life Insurance	0	0.00	0	38
Long Term Disability	451	376.01	410	327
General Supplies	3,000	2,738.23	3,000	1,500
Books and Periodicals	2,000	0.00	0	0
<i>Total Science</i>	190,558	184,813.96	191,845	206,623

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Social Studies				
Teacher Salaries	122,995	117,517.32	119,984	118,832
Health Insurance	23,824	26,984.60	15,638	25,354
HRA	0	0.00	0	3,800
FICA	9,834	9,377.12	9,179	9,091
Childcare Tax	424	359.11	396	393
VSTRS - OPEB	0	0.00	0	3,298
Unemployment	0	0.00	0	26
Workers Comp	128	130.72	120	908
Dental Insurance	553	485.80	361	700
Life Insurance	0	0.00	0	38
Long Term Disability	384	320.46	358	302
General Supplies	3,000	1,652.79	5,000	1,500
Books and Periodicals	2,000	802.55	0	0
<i>Total Social Studies</i>	<i>163,142</i>	<i>157,630.46</i>	<i>151,036</i>	<i>164,242</i>

<i>Total Secondary</i>	<i>698,630</i>	<i>678,060.89</i>	<i>715,819</i>	<i>775,785</i>
------------------------	----------------	-------------------	----------------	----------------

Direct Instruction				
Paraeducator Salaries	53,103	75,334.13	59,192	30,662
Substitute	35,000	59,160.00	35,000	35,000
Health Insurance	0	0.00	26,357	36,486
HRA	0	0.00	0	6,200
FICA	0	0.00	4,528	7,442
Childcare Tax	0	0.00	195	321
VMERS	3,718	9,442.37	4,291	2,223
Tuition Reimbursements	0	13,485.00	0	0
Unemployment	0	0.00	0	26
Workers Comp	0	0.00	59	668
Dental Insurance	0	0.00	622	700
Life Insurance	0	0.00	0	38
Long Term Disability	0	0.00	203	247
Contracted Services	103,500	4,000.00	0	0
Travel	0	294.04	0	0
Supplies	0	564.23	0	0
Dues & Fees	9,000	400.00	0	0
<i>Total Direct Instruction</i>	<i>204,321</i>	<i>162,679.77</i>	<i>130,447</i>	<i>120,013</i>

Art				
Teacher Salaries	57,397	54,840.89	55,992	58,616
Health Insurance	11,118	12,592.69	0	23,809
HRA	0	0.00	0	4,000
FICA	4,589	4,375.95	4,283	4,484
Childcare Tax	198	167.58	185	193
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	60	61.00	56	448
Dental Insurance	258	226.70	0	350
Life Insurance	0	0.00	0	19

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Long Term Disability	179	149.55	169	149
General Supplies	3,000	2,127.68	3,000	2,000
<i>Total Art</i>	76,799	74,542.05	63,685	95,730

Physical Education

Teacher Salaries	55,757	53,273.79	54,392	57,016
Health Insurance	10,800	12,232.85	2,000	2,000
FICA	4,458	4,250.90	4,161	4,362
Childcare Tax	192	162.80	179	188
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	58	59.26	54	436
Dental Insurance	251	220.23	0	350
Life Insurance	0	0.00	0	19
Long Term Disability	174	145.27	165	145
General Supplies	1,500	1,405.59	1,500	1,000
<i>Total Physical Education</i>	73,190	71,750.68	62,451	67,178

Health Education

Teacher Salaries	55,757	53,273.79	54,392	57,016
Health Insurance	10,800	12,232.85	13,638	12,677
HRA	0	0.00	0	1,900
FICA	4,458	4,250.90	4,161	4,362
Childcare Tax	192	162.80	179	188
Unemployment	0	0.00	0	13
Workers Comp	58	59.26	54	436
Dental Insurance	251	220.23	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	174	145.27	165	145
General Supplies	0	0.00	1,000	750
<i>Total Health Education</i>	71,690	70,345.09	73,950	77,856

Music

Teacher Salaries	135,858	129,807.35	132,532	136,655
Health Insurance	26,316	29,806.66	62,878	58,926
HSA	0	0.00	0	4,000
HRA	0	0.00	0	4,000
FICA	10,863	10,357.79	10,139	10,455
Childcare Tax	468	396.67	437	451
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	26
Workers Comp	142	144.39	133	1,044
Dental Insurance	611	536.60	722	700
Life Insurance	0	0.00	0	38
Long Term Disability	425	353.97	390	347
General Supplies	3,500	1,186.49	3,000	2,500
Books and Periodicals	500	365.45	500	0
<i>Total Music</i>	178,683	172,955.37	210,731	220,791

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Athletics				
Administration Salaries	13,905	14,050.00	14,331	18,630
Technical and Professional Staff	27,604	29,858.75	28,617	30,008
FICA	0	3,915.02	3,283	3,720
Childcare Tax	3,176	6,361.83	139	159
VMERS	0	0.00	1,039	0
Unemployment	140	134.05	0	13
Workers Comp	973	1,209.01	48	372
Dental Insurance	38	48.00	62	350
Life Insurance	0	164.85	0	0
Long Term Disability	62	26.73	63	0
Professional Educational Services	6,000	4,099.00	9,000	6,000
General Supplies	7,000	9,990.73	9,000	10,000
Other Equipment	7,000	13,483.61	5,000	7,000
Dues and Fees	8,800	1,122.50	1,500	2,000
<i>Total Athletics</i>	<i>74,698</i>	<i>84,464.08</i>	<i>72,082</i>	<i>78,252</i>
Co-Curricular				
Technical and Professional Staff	2,737	10,175.00	6,709	8,500
FICA	210	704.50	740	648
Childcare Tax	9	27.92	32	28
VMERS	0	54.29	486	0
Workers Comp	3	3.00	10	64
Long Term Disability	0	0.00	43	0
General Supplies	3,200	131.71	2,500	2,000
<i>Total Co-Curricular</i>	<i>6,159</i>	<i>11,096.42</i>	<i>10,520</i>	<i>11,240</i>
Guidance				
Teacher Salaries	143,654	144,705.00	148,220	150,535
Health Insurance	32,229	49,118.32	26,357	31,283
HSA	0	0.00	0	1,900
FICA	10,989	10,612.10	11,339	11,516
Childcare Tax	474	415.56	489	497
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	26
Workers Comp	144	149.00	149	1,152
Dental Insurance	722	660.88	722	700
Life Insurance	0	0.00	0	38
Long Term Disability	418	341.63	429	382
Travel	1,000	0.00	0	0
General Supplies	600	576.68	600	1,000
Dues and Fees	0	0.00	0	200
<i>Total Guidance</i>	<i>190,230</i>	<i>206,579.17</i>	<i>188,305</i>	<i>200,878</i>
Health Services				
Teacher Salaries	70,014	70,097.00	71,992	76,439
Health Insurance	23,823	20,378.48	22,511	19,695
HSA	5,356	4,975.15	0	4,000
FICA	0	0.00	5,507	5,848

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Childcare Tax	231	195.98	238	252
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	70	72.00	72	584
Dental Insurance	361	353.44	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	204	183.06	209	194
Professional Educational Services	2,050	0.00	0	0
General Supplies	2,000	1,624.66	2,000	2,000
Technology Software	0	0.00	850	850
Dues & Fees	800	78.00	0	0
<i>Total Health Services</i>	<i>104,909</i>	<i>97,957.77</i>	<i>103,740</i>	<i>111,893</i>

Instruction & Curriculum

Teacher Salaries	6,578	6,777.58	0	0
FICA	503	523.52	0	0
Childcare Tax	22	21.14	0	0
VMERS	460	479.03	0	0
Unemployment	0	0.00	0	0
Workers Comp	7	7.00	0	0
Life Insurance	0	0.00	0	0
Long Term Disability	43	17.04	0	0
<i>Total Instruction & Curriculum</i>	<i>7,613</i>	<i>7,825.31</i>	<i>0</i>	<i>0</i>

Library / Media Services

Teacher Salaries	77,193	76,497.00	80,705	82,319
Health Insurance	12,340	12,170.16	13,638	12,677
HRA	0	0.00	0	1,900
FICA	5,905	5,567.70	6,174	6,297
Childcare Tax	255	223.65	266	272
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	77	81.00	81	628
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	222	197.96	231	209
Printing & Binding	2,300	0.00	2,300	0
General Supplies	1,400	1,460.39	1,400	1,000
Books and Periodicals	4,500	5,952.38	3,000	3,000
Technology Software	0	237.11	0	0
Dues & Fees	1,000	1,191.44	1,000	0
<i>Total Library / Media Services</i>	<i>105,553</i>	<i>103,939.27</i>	<i>109,156</i>	<i>110,333</i>

Technology for Instruction

Communications	4,800	4,800.00	4,800	4,800
Supplies - Technology Related	0	0.00	0	10,500
<i>Total Technology for Instruction</i>	<i>4,800</i>	<i>4,800.00</i>	<i>4,800</i>	<i>15,300</i>

Office of the Principal

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Administration Salaries	271,748	231,192.82	197,842	223,100
Clerical Salaries	91,649	76,565.79	72,678	77,452
Health Insurance	90,956	42,018.40	74,190	73,603
HRA	0	0.00	0	9,900
FICA	27,799	22,629.48	20,694	22,992
Childcare Tax	1,199	902.31	892	993
VSTRS - OPEB	0	0.00	0	1,649
VMERS	6,416	14,046.15	5,270	5,615
Tuition Reimbursement	6,000	7,020.70	3,000	0
Unemployment	0	0.00	0	52
Workers Comp	364	362.00	270	2,300
Dental Insurance	1,361	641.52	661	1,400
Life Insurance	0	0.00	0	58
Long Term Disability	1,055	796.19	793	764
Non Technology Repair & Maintenance	17,100	6,400.53	2,700	2,700
Copier	11,000	16,340.33	11,000	11,000
Communications	5,000	6,661.13	5,000	5,000
Postage	2,000	1,382.66	2,000	1,500
Travel	0	557.01	500	500
Supplies	7,000	7,434.27	7,000	7,000
Dues & Fees	2,000	2,271.75	2,000	2,000
<i>Total Office of the Principal</i>	<i>542,647</i>	<i>437,223.04</i>	<i>406,490</i>	<i>449,578</i>

Operation of Buildings

Non-Technical Generalist Salaries	193,791	154,564.13	188,669	218,244
Health Insurance	93,145	58,180.91	77,775	84,280
HRA	0	0.00	0	10,600
FICA	14,825	10,422.79	14,432	16,695
Childcare Tax	639	419.10	622	719
VMERS	13,565	10,216.43	13,678	15,789
Unemployment	0	110.73	0	52
Workers Comp	13,565	13,593.00	13,207	1,672
Dental Insurance	1,151	812.51	1,151	1,400
Life Insurance	0	0.00	0	40
Long Term Disability	625	390.66	585	553
Utility Services - Sewer	5,700	6,416.97	5,100	6,500
Snow Plowing & Sanding	3,000	1,740.00	3,000	3,000
Trash & Recycling	3,500	3,705.00	4,000	4,000
Non Technology Repair & Maintenance	30,400	19,763.28	36,000	20,751
Technology Related Repair & Maintenance	16,395	18,541.30	23,360	23,000
Insurance	25,605	26,076.00	26,076	22,449
Communications	0	499.76	0	500
Travel	0	666.77	0	700
General Supplies	20,000	18,156.17	13,000	24,000
Electricity	60,000	75,832.95	66,000	75,000
Bottled Gas	0	600.58	750	700
Heating Oil	24,000	14,184.57	15,000	15,000
Wood Chips & Pellets	16,000	14,450.83	13,400	17,000
<i>Total Operation of Buildings</i>	<i>535,906</i>	<i>449,344.44</i>	<i>515,805</i>	<i>562,644</i>

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Funds Transfers				
21st Century Grant required local Support,B	17,000	17,000.00	0	0
<i>Total Funds Transfer</i>	<i>17,000</i>	<i>17,000.00</i>	<i>0</i>	<i>0</i>
<hr/>				
<i>Total District Wide</i>	<i>2,194,198</i>	<i>1,972,502.46</i>	<i>1,952,162</i>	<i>2,121,686</i>
<hr/>				
TOTAL BELLOWS FALLS MIDDLE SCHOOL	3,341,850	3,090,414.19	3,099,559	3,377,054

Central Elementary

Direct Instruction

Teacher Salaries	815,888	824,061.20	850,806	832,476
Paraeducator Salaries	0	0.00	0	85,213
Substitute	28,000	27,840.00	28,000	0
Health Insurance	172,141	180,380.57	213,076	282,197
HSA	0	0.00	0	13,500
HRA	0	0.00	0	23,600
FICA	62,417	61,557.86	65,087	70,204
Childcare Tax	2,692	2,410.09	2,807	3,028
VSTRS - OPEB	0	0.00	0	9,894
VMERS	0	0.00	0	6,179
Tuition Reimbursement	0	18,430.20	0	16,000
Unemployment	0	0.00	0	208
Workers Comp	814	850.00	850	7,024
Dental Insurance	2,961	3,501.40	3,683	5,600
Life Insurance	0	0.00	0	304
Long Term Disability	2,379	2,084.60	2,469	2,329
Professional Educational Services	24,671	22,573.50	0	2,000
Travel	500	769.65	0	1,000
General Supplies	25,000	17,564.91	18,000	20,000
Books and Periodicals	6,900	879.40	5,900	5,000
Furniture & Fixtures	5,000	3,269.55	2,000	10,000
Technology Software	0	0.00	1,650	1,500
Dues & Fees	1,000	1,512.50	1,000	2,500
<i>Total Regular Ed</i>	<i>1,150,363</i>	<i>1,167,685.43</i>	<i>1,195,328</i>	<i>1,399,756</i>

Guidance

Teacher Salaries	58,962	50,619.57	62,392	66,616
Health Insurance	23,393	19,011.14	22,015	12,677
HRA	0	0.00	0	1,900
FICA	4,511	3,507.68	4,773	5,096
Childcare Tax	195	130.01	206	220
VSTRS - OPEB	0	0.00	0	1,649
Tuition Reimbursement	0	0.00	0	4,152
Unemployment	0	0.00	0	13
Workers Comp	59	62.00	62	508
Dental Insurance	361	330.44	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	176	134.01	185	169

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Professional Educational Services	2,500	0.00	0	0
General Supplies	800	614.30	800	1,000
<i>Total Guidance</i>	<i>90,957</i>	<i>74,409.15</i>	<i>90,794</i>	<i>94,369</i>

Health Services

Teacher Salaries	73,471	81,008.00	82,628	84,280
Health Insurance	32,808	28,763.36	36,546	35,117
HRA	0	0.00	0	4,000
FICA	5,621	5,260.78	6,321	6,447
Childcare Tax	242	208.81	273	278
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	73	83.00	83	644
Dental Insurance	361	330.44	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	213	209.06	236	214
Professional Educational Services	2,000	78.00	1,000	2,000
Communications	0	428.06	0	550
General Supplies	1,500	1,077.90	1,500	4,000
Technology Software	0	0.00	850	850
Dues & Fees	800	0.00	0	800
<i>Total Health Services</i>	<i>117,089</i>	<i>117,447.41</i>	<i>129,798</i>	<i>141,211</i>

Special Ed Speech Pathology

Technical & Professional Staff Salaries	0	70.00	0	0
Professional Educational Services	1,500	0.00	0	0
General Supplies	1,500	1,063.52	0	0
<i>Total SPED Speech Pathology</i>	<i>3,000</i>	<i>1,133.52</i>	<i>0</i>	<i>0</i>

Instruction and Curriculum

Professional Educational Services	2,975	2,279.00	2,000	5,000
<i>Total Instruction & Curriculum</i>	<i>2,975</i>	<i>2,279.00</i>	<i>2,000</i>	<i>5,000</i>

Library / Media Services

Teacher Salaries	62,646	63,697.00	65,592	68,216
Health Insurance	12,340	33,222.40	36,546	35,117
HRA	0	0.00	0	4,000
FICA	4,792	4,140.90	5,018	5,219
Childcare Tax	207	165.15	216	225
Unemployment	0	0.00	0	13
Workers Comp	63	66.00	66	520
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	186	167.96	193	173
General Supplies	1,000	916.14	600	600
Books and Periodicals	2,900	2,806.70	2,500	3,000
Technology Software	700	122.41	2,500	3,000
Dues & Fees	1,000	1,226.44	250	250
<i>Total Library / Media Services</i>	<i>86,195</i>	<i>106,891.58</i>	<i>113,842</i>	<i>120,702</i>

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Technology for Instruction				
Communications	4,800	4,800.00	4,800	4,800
Technology Software	950	648.00	0	300
<i>Total Technology for Instruction</i>	<i>5,750</i>	<i>5,448.00</i>	<i>4,800</i>	<i>5,100</i>
Office of the Principal				
Administration Salaries	102,822	102,821.81	104,878	103,500
Clerical Salaries	50,529	27,935.00	49,489	45,000
Health Insurance	47,216	44,972.64	61,078	43,409
HRA	0	0.00	0	8,000
FICA	11,731	8,863.00	11,809	11,361
Childcare Tax	506	330.13	509	491
VMERS	3,537	1,955.49	3,588	3,263
Tuition Reimbursement	4,100	3,755.00	4,100	4,100
Unemployment	0	0.00	0	26
Workers Comp	154	152.00	154	1,136
Dental Insurance	661	531.02	661	700
Life Insurance	0	0.00	0	29
Long Term Disability	443	336.52	445	377
Copier	9,000	1,561.15	7,000	4,000
Communications	4,000	4,843.51	4,000	5,000
Postage	1,500	1,148.07	500	1,000
Travel	250	78.30	250	250
Supplies	4,800	3,708.03	4,800	5,000
Dues & Fees	1,000	684.00	1,000	1,000
<i>Total Office of the Principal</i>	<i>242,249</i>	<i>203,675.67</i>	<i>254,261</i>	<i>237,642</i>
Operation of Buildings				
Non-Technical Generalist Salaries	108,643	125,676.62	104,045	113,355
Health Insurance	51,710	25,518.74	58,981	47,794
HRA	0	0.00	0	2,700
FICA	8,312	8,835.68	7,960	8,671
Childcare Tax	359	356.81	344	373
VMERS	7,605	8,054.38	7,544	8,197
Unemployment	0	0.00	0	39
Workers Comp	7,605	7,314.00	7,283	868
Dental Insurance	684	342.27	684	1,050
Life Insurance	0	0.00	0	30
Long Term Disability	355	316.20	343	287
Utility Services - Sewer	6,400	6,669.36	5,500	6,500
Snow Plowing & Sanding	6,500	7,478.54	5,500	5,500
Trash & Recycling	3,500	3,420.00	4,000	4,000
Non Technology Repair & Maintenance	9,000	19,974.89	25,000	35,000
Technology Related Repair & Maintenance	6,200	8,408.47	9,000	10,000
Insurance	10,858	11,017.00	11,017	15,421
General Supplies	21,892	17,363.60	15,000	15,000
Electricity	30,000	36,692.75	30,000	35,000
Bottled Gas	1,000	584.20	850	800

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Heating Oil	40,000	26,627.78	27,000	27,000
<i>Total Operation of Buildings</i>	<i>320,623</i>	<i>314,651.29</i>	<i>320,051</i>	<i>337,585</i>
TOTAL CENTRAL ELEMENTARY SCHOOL	2,019,201	1,993,621.05	2,110,874	2,341,365

Saxtons River Elementary

Direct Instruction

Teacher Salaries	488,735	481,644.00	481,849	534,648
Paraeducator Salaries	51,917	37,825.58	53,413	55,288
Substitute	10,000	12,240.00	10,000	10,000
Health Insurance	133,225	118,235.75	181,423	196,486
HSA	0	0.00	0	1,900
HRA	0	0.00	0	25,700
FICA	41,359	37,228.70	40,947	45,893
Childcare Tax	1,785	1,469.24	1,765	1,981
VSTRS - OPEB	0	0.00	0	9,894
VMERS	3,634	2,647.76	3,873	4,009
Tuition Reimbursement	0	6,332.68	537	8,000
Unemployment	0	0.00	0	169
Workers Comp	542	532.00	2,404	4,516
Dental Insurance	2,093	1,859.72	1,606	3,850
Life Insurance	0	0.00	0	210
Long Term Disability	1,647	1,381.31	0	1,523
Professional Educational Services	8,000	0.00	4,500	1,500
Travel	500	504.71	0	500
Supplies	11,000	9,945.72	11,000	11,600
Books and Periodicals	1,000	1,000.00	1,000	1,000
Furniture & Fixtures	5,000	3,737.90	3,000	3,000
Technology Software	4,250	2,331.12	3,000	3,200
Dues & Fees	3,500	3,445.00	500	4,000
<i>Total Direct Instruction</i>	<i>768,187</i>	<i>722,361.19</i>	<i>800,817</i>	<i>928,867</i>

Co-Curricular

Dues and Fees - Winter Activities	0	200.00	0	0
<i>Total Co-Curricular</i>	<i>0</i>	<i>200.00</i>	<i>0</i>	<i>0</i>

Guidance

Teacher Salaries	40,720	28,616.86	39,355	31,200
Health Insurance	33,238	11,036.30	26,332	0
FICA	3,115	1,944.24	3,011	2,387
Childcare Tax	134	77.89	130	103
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	41	66.00	39	240
Dental Insurance	235	150.20	217	350
Life Insurance	0	0.00	0	19
Long Term Disability	130	72.35	126	79
Travel	100	0.00	100	0
General Supplies	150	132.69	150	225

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<i>Total Guidance</i>	<i>77,863</i>	<i>42,096.53</i>	<i>69,460</i>	<i>36,265</i>

Health Services

Teacher Salaries	57,118	57,907.00	60,792	63,416
Health Insurance	32,808	33,222.40	36,546	35,117
HRA	0	0.00	0	4,000
FICA	4,370	3,393.80	4,651	4,851
Childcare Tax	188	134.28	201	209
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	57	61.00	61	484
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	171	154.50	181	161
General Supplies	1,000	645.45	1,000	850
Dues & Fees	780	78.00	850	850
<i>Total Health Services</i>	<i>96,853</i>	<i>95,956.91</i>	<i>104,643</i>	<i>111,969</i>

Instruction and Curriculum

Professional Educational Services	1,000	1,000.00	1,000	0
<i>Total Instruction & Curriculum</i>	<i>1,000</i>	<i>1,000.00</i>	<i>1,000</i>	<i>0</i>

Library / Media Services

Teacher Salaries	26,533	27,398.80	28,157	21,526
FICA	2,030	2,079.18	2,154	1,647
Childcare Tax	88	84.05	93	71
Unemployment	0	0.00	0	13
Workers Comp	27	28.00	28	164
Dental Insurance	0	174.96	0	350
Life Insurance	0	0.00	0	19
Long Term Disability	94	69.07	98	55
General Supplies	900	383.41	300	300
Books and Periodicals	2,700	2,700.00	2,000	2,000
Technology Software	1,550	76.14	1,550	1,500
Dues & Fees	1,225	1,191.44	0	0
<i>Total Library / Media Services</i>	<i>35,147</i>	<i>34,185.05</i>	<i>34,380</i>	<i>27,645</i>

Technology for Instruction

Communications	1,500	1,500.00	1,500	1,500
<i>Total Technology for Instruction</i>	<i>1,500</i>	<i>1,500.00</i>	<i>1,500</i>	<i>1,500</i>

Office of the Principal

Administration Salaries	106,090	106,090.00	108,212	114,747
Clerical Salaries	40,328	40,336.04	41,143	45,000
Health Insurance	66,046	65,446.76	71,690	68,364
HSA	0	0.00	0	4,000
HRA	0	0.00	0	4,000
FICA	11,201	9,765.81	11,425	12,221
Childcare Tax	483	367.95	493	528

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
VMERS	2,823	2,823.59	2,983	3,263
Tuition Reimbursement	4,100	1,180.00	4,100	4,100
Unemployment	0	0.00	0	26
Workers Comp	146	146.00	149	1,224
Dental Insurance	661	660.42	661	700
Life Insurance	0	0.00	0	29
Long Term Disability	425	380.54	432	405
Copier	5,000	3,477.56	2,800	3,500
Communications	5,100	5,791.29	5,100	5,800
Postage	500	0.00	500	500
Travel	500	437.48	500	500
Supplies	5,810	3,177.02	5,810	7,200
Dues & Fees	700	684.00	700	700
<i>Total Office of the Principal</i>	<i>249,913</i>	<i>240,764.46</i>	<i>256,698</i>	<i>276,807</i>

Operation of Buildings

Non-Technical Generalist Salaries	103,462	102,701.92	112,863	122,701
Health Insurance	39,014	26,860.95	43,129	27,321
HRA	0	0.00	0	4,400
FICA	7,915	6,973.23	8,635	9,385
Childcare Tax	342	279.44	372	404
VMERS	7,242	7,100.31	8,183	8,874
Tuition Reimbursement	0	96.00	0	0
Unemployment	0	0.00	0	39
Workers Comp	7,242	7,460.00	7,899	940
Dental Insurance	653	341.46	342	1,050
Life Insurance	0	0.00	0	30
Long Term Disability	342	276.45	365	310
Utility Services - Sewer	9,100	10,599.68	7,800	8,600
Snow Plowing & Sanding	1,500	1,110.00	1,400	1,500
Trash & Recycling	5,200	3,510.00	4,500	4,000
Non Technology Repair & Maintenance	18,111	15,348.51	15,000	25,000
Technology Related Repair & Maintenance	14,000	14,899.10	14,000	18,844
Insurance	10,858	11,017.00	11,017	11,210
General Supplies	25,500	16,002.52	13,000	13,000
Electricity	27,000	29,372.03	26,000	30,000
Bottled Gas	2,800	1,810.06	1,200	1,750
Heating Oil	30,000	20,953.48	23,500	20,000
<i>Total Operation of Buildings</i>	<i>310,281</i>	<i>276,712.14</i>	<i>299,205</i>	<i>309,358</i>

TOTAL SAXTONS RIVER ELEMENTARY SCHOOL	1,540,744	1,414,776.28	1,567,703	1,692,411
---------------------------------------	-----------	--------------	-----------	-----------

Location Wide

Pre-K Direct Instruction

Tuition to Approved In-State Provider	97,100	117,395.49	124,000	124,106
<i>Total Pre-Kindergarten</i>	<i>97,100</i>	<i>117,395.49</i>	<i>124,000</i>	<i>124,106</i>

Direct Instruction

Health Insurance	0	1,065.54	0	0
------------------	---	----------	---	---

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
VSTRS - OPEB	41,000	110,235.66	63,500	0
Local Retirement Incentive	22,500	7,500.00	0	7,500
Miscellaneous Expenditure	0	315.28	0	0
Unemployment	4,883	224.44	4,883	0
<i>Total Direct Instruction</i>	<i>68,383</i>	<i>119,340.92</i>	<i>68,383</i>	<i>7,500</i>
Instruction and Curriculum				
Tuition Reimbursement	16,476	11,426.40	35,000	25,000
<i>Total Instruction & Curriculum</i>	<i>16,476</i>	<i>11,426.40</i>	<i>35,000</i>	<i>25,000</i>
Board of Education				
Other Salaries	4,100	5,300.00	4,100	5,300
FICA	314	405.45	314	407
Childcare Tax	14	13.53	14	17
Workers Comp	24	24.00	24	53
Professional Educational Services	1,000	1,328.75	0	1,500
Other Professional Services	15,400	32,034.45	15,400	33,636
Insurance	0	0.00	0	19,144
Advertising	0	504.05	0	750
Dues and Fees	0	1,629.64	0	2,000
<i>Total Board of Education</i>	<i>20,852</i>	<i>41,239.87</i>	<i>19,852</i>	<i>62,807</i>
General Support Services - Central Services				
SU Assessment - Early Childhood	111,544	111,544.00	172,403	152,322
SU Assessment - Central Office	1,243,170	1,243,170.00	1,482,932	1,250,428
SU Assessment - Food Service	80,246	80,246.00	90,728	164,257
SU Assessment - Special Education	1,470,939	1,470,939.00	1,718,544	1,532,466
<i>Total Assesments</i>	<i>2,905,899</i>	<i>2,905,899.00</i>	<i>3,464,607</i>	<i>3,099,473</i>
Fiscal Services				
Childcare Tax	0	5,162.56	0	0
Bank Penalties and Fees	0	574.46	0	0
<i>Total Fiscal Services</i>	<i>0</i>	<i>5,737.02</i>	<i>0</i>	<i>0</i>
Debt Service				
Redemption of Principal	723,216	723,215.62	723,216	723,216
Interest on Long-Term Debt	49,526	40,374.19	35,895	30,311
<i>Total Debt Service</i>	<i>772,742</i>	<i>763,589.81</i>	<i>759,111</i>	<i>753,527</i>
Prior Year Adjustment				
Prior Year Expenditure/Expense	0	2,607.03	0	0
Fund Transfer Out - Other	0	2,695,935.00	0	0
<i>Total Fund Transfer</i>	<i>0</i>	<i>2,698,542.03</i>	<i>0</i>	<i>0</i>
TOTAL ROCKINGHAM LOCATION WIDE	3,881,452	6,663,170.54	4,470,953	4,072,413
TOTAL EXPENDITURES	10,783,247	13,161,982.06	11,249,089	11,483,243

Rockingham School District
FY27 General Fund Budget Summary

REVENUE

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
BFMS Cleaning Supplies Rebate	0	200.00	0	0	0
Interfund	0	6,545.00	0	0	0
ECP Longitudinal Study	0	300.00	0	0	0
CES Cleaning Supplies Rebate	0	200.00	0	0	0
SRES Cleaning Supplies Rebate	0	200.00	0	0	0
Winter Sports	0	200.00	0	0	0
Tuition - VT LEAs (public)	924,000	902,000.00	860,000	785,400	(74,600)
Mascoma Interest	0	161,923.43	0	80,000	80,000
Refund of PY Expenditure	0	1,558.85	0	0	0
Surplus Prior Year SU	0	362,684.28	0	0	0
Refund of Prior Year Expenditure	500,000	500,000.00	500,000	500,000	0
ED Spending Grant	4,181,378	4,513,694.69	9,889,089	10,117,843	228,754
ED Spending Tax	5,177,869	4,875,862.28	0	0	0
Revenue: ELL Categorical Aid	0	25,000.00	0	0	0
<i>Total Revenue</i>	<i>10,783,247</i>	<i>11,350,368.53</i>	<i>11,249,089</i>	<i>11,483,243</i>	<i>234,154</i>

Expenditures Bellows Falls Middle School

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction <i>5th & 6th</i>	449,022	439,850.85	431,578	479,583	48,005
English	170,188	165,884.56	202,370	217,268	14,898
Math	174,742	169,731.91	170,568	187,652	17,084
Science	190,558	184,813.96	191,845	206,623	14,778
Social Studies	163,142	157,630.46	151,036	164,242	13,206
Direct Instruction <i>District Wide</i>	204,321	162,679.77	130,447	120,013	(10,434)
Art	76,799	74,542.05	63,685	95,730	32,045
Physical Ed	73,190	71,750.68	62,451	67,178	4,727
Health Education	71,690	70,345.09	73,950	77,856	3,906
Music	178,683	172,955.37	210,731	220,791	10,060
Athletics	74,698	84,464.08	72,082	78,252	6,170
Co-Curricular	6,159	11,096.42	10,520	11,240	720
Guidance	190,230	206,579.17	188,305	200,878	12,573
Health Services	104,909	97,957.77	103,740	111,893	8,153
Instruction & Curriculum	7,613	7,825.31	0	0	0
Library / Media Services	105,553	103,939.27	109,156	110,333	1,177
Technology for Instruction	4,800	4,800.00	4,800	15,300	10,500
Office of the Principal	542,647	437,223.04	406,490	449,578	43,088
Operation of Buildings	535,906	449,344.44	515,805	562,644	46,839
Funds Transfers	17,000	17,000.00	0	0	0
<i>Total Middle School</i>	<i>3,341,850</i>	<i>3,090,414.19</i>	<i>3,099,559</i>	<i>3,377,054</i>	<i>277,495</i>

Expenditures Central Elementary School

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction	1,150,363	1,167,685	1,195,328	1,399,756	204,428
Guidance	90,957	74,409	90,794	94,369	3,575
Health Services	117,089	117,447	129,798	141,211	11,413
Special Ed Speech Pathology	3,000	1,134	0	0	0
Instruction and Curriculum	2,975	2,279	2,000	5,000	3,000
Library / Media Services	86,195	106,892	113,842	120,702	6,860
Technology for Instruction	5,750	5,448	4,800	5,100	300
Office of the Principal	242,249	203,676	254,261	237,642	(16,619)
Operation of Buildings	320,623	314,651	320,051	337,585	17,534
<i>Total Central Elementary</i>	<i>2,019,201</i>	<i>1,993,621</i>	<i>2,110,874</i>	<i>2,341,365</i>	<i>230,491</i>

Expenditures Saxtons River Elementary School

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction	768,187	722,361.19	800,817	928,867	128,050
Co-Curricular	0	200.00	0	0	0
Guidance	77,863	42,096.53	69,460	36,265	(33,195)
Health Services	96,853	95,956.91	104,643	111,969	7,326
Instruction and Curriculum	1,000	1,000.00	1,000	0	(1,000)
Library / Media Services	35,147	34,185.05	34,380	27,645	(6,735)
Technology for Instruction	1,500	1,500.00	1,500	1,500	0
Office of the Principal	249,913	240,764.46	256,698	276,807	20,109
Operation of Buildings	310,281	276,712.14	299,205	309,358	10,153
<i>Total Saxtons River</i>	<i>1,540,744</i>	<i>1,414,776.28</i>	<i>1,567,703</i>	<i>1,692,411</i>	<i>124,708</i>

Expenditures Rockingham Location Wide

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Pre-K Direct Instruction	97,100	117,395	124,000	124,106	106
Direct Instruction	68,383	119,341	68,383	7,500	(60,883)
Instruction and Curriculum	16,476	11,426	35,000	25,000	(10,000)
Board of Education	20,852	41,240	19,852	62,807	42,955
SU Assessments	2,905,899	2,905,899	3,464,607	3,099,473	(365,134)
Fiscal Services	0	5,737	0	0	0
Debt Service	772,742	763,590	759,111	753,527	(5,584)
Prior Year Adjustment	0	2,698,542	0	0	0
<i>Total Location Wide</i>	<i>3,881,452</i>	<i>6,663,171</i>	<i>4,470,953</i>	<i>4,072,413</i>	<i>(398,540)</i>

TOTAL EXPENDITURES	10,783,247	13,161,982.06	11,249,089	11,483,243	234,154
---------------------------	-------------------	----------------------	-------------------	-------------------	----------------