

FY26 Comparative Budget Report
Athens Grafton School District

REVENUE

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget
41980	Prior Year Revenue	181,005	72,697.37	250,000	250,083
41980	PY Rev - VSBIT Refund for Lightning Strike	0	43,525.00	0	0
41980	Revenue: Prior Year: HRA, HSA, FSA	0	50,596.30	0	0
41510	Bank Interest	0	6,313.85	0	0
41990	LOCAL REVENUE / MISC OTHER LOCAL REVENUE	0	2,345.94	0	0
41990	Misc. Revenue - Artist Residency for FY25	0	1,000.00	0	0
41990	Revenue: Misc: HRA,HSA, FSA	0	(7,919.73)	0	0
43110	ED Taxes Athens	267,562	267,560.79	270,801	272,762
43110	ED Taxes Grafton	769,557	769,557.00	748,586	631,999
43110	ED Spending Grant Athens	538,669	538,670.21	552,613	477,564
43145	Small Schools Grant	0	40,250.00	0	0
Total Revenue		1,756,793	1,784,596.73	1,822,000	1,632,408
		<u>1,756,793</u>	<u>1,784,596.73</u>	<u>1,822,000</u>	<u>1,632,408</u>
		0	0.00	0	0

EXPENDITURES

<u>Obj</u>	<u>Description</u>	<u>FY24 Budget</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Budget</u>
5562	Tuiton Private VT - PreK	26,348	21,992.21	23,304	16,000
	<i>Total Regular Ed</i>	<i>26,348</i>	<i>21,992.21</i>	<i>23,304</i>	<i>16,000</i>
5593	Assessment - Early Childhood SPED	8,373	8,373.00	17,812	18,590
	<i>Total Special Ed</i>	<i>8,373</i>	<i>8,373.00</i>	<i>17,812</i>	<i>18,590</i>
Total Pre-K Education		34,721	30,365.21	41,116	34,590
5111	Teachers Salaries	379,711	380,757.18	409,712	430,608
5131	Substitutes	5,000	7,040.31	5,000	5,000
5211	Health Insurance	57,234	85,479.70	82,918	90,746
5220	FICA	29,048	27,699.35	31,528	32,941

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5229	Childcare Tax	0	0.00	1,360	1,420
5232	VSTRS-OPEB	10,000	8,450.40	10,000	10,000
5251	Tuition Reimbursement	0	5,369.00	0	0
5261	Unemployment	2,203	0.00	2,000	2,000
5271	Workers Comp	0	0.00	412	430
5281	Dental Insurance	1,155	2,217.80	1,155	1,155
5294	Long Term Disability & Life	1,445	2,164.20	1,285	1,332
5321	Contracted Services	4,500	100.00	4,500	4,500
5581	Travel	0	252.83	0	0
5593	Assessment - ELL	2,142	2,142.00	812	7,052
5611	Supplies	15,000	10,658.25	15,000	10,000
5641	Books & Periodicals	4,000	981.51	4,000	4,000
5811	Dues and Fees	1,500	350.00	1,500	1,500
5811	Miscellaneous Expense	0	436.90	0	0
<i>Total Regular Ed</i>		<i>512,938</i>	<i>534,099.43</i>	<i>571,182</i>	<i>602,684</i>
5593	Assessment SPED Services	106,692	106,692.00	143,476	167,627
<i>Total Special Ed</i>		<i>106,692</i>	<i>106,692.00</i>	<i>143,476</i>	<i>167,627</i>
5811	Dues and Fees	5,185	2,369.00	5,185	1,900
<i>Total Co-Curricular</i>		<i>5,185</i>	<i>2,369.00</i>	<i>5,185</i>	<i>1,900</i>
5111	Teachers Salaries	78,946	47,367.60	49,736	0
5211	Health Insurance	10,966	35,040.56	684	0
5220	FICA	6,039	2,991.03	3,805	0
5229	Childcare Tax	0	0.00	164	0
5232	VSTRS-OPEB	0	905.40	0	0
5251	Tuition Reimbursement	0	600.00	0	0
5271	Workers Comp	458	458.00	50	0

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5294	Long Term Disability & Life	283	48.87	153	0
5321	Contracted Services	15,000	960.00	0	0
5611	Supplies	600	378.11	600	300
<i>Total Guidance</i>		<i>112,292</i>	<i>88,749.57</i>	<i>55,192</i>	<i>300</i>
5111	Teachers Salaries	57,906	57,906.00	62,646	65,592
5211	Health Insurance	10,966	12,354.12	12,455	12,792
5220	FICA	4,430	4,193.02	4,792	5,018
5229	Childcare Tax	336	0.00	207	216
5232	VSTRS-OPEB	0	1,509.00	0	0
5271	Workers Comp	215	336.00	63	66
5281	Dental Insurance	0	459.92	0	361
5294	Long Term Disability & Life	2,359	166.72	186	193
5593	Assessment - Health Services	0	2,359.00	300	313
5611	Supplies	1,030	766.18	1,030	1,028
<i>Total Health Services</i>		<i>77,242</i>	<i>80,049.96</i>	<i>81,679</i>	<i>85,579</i>
5171	Technical & Professional Staff	23,902	14,486.00	0	0
5220	FICA	1,829	1,813.31	0	0
5234	VMERS	1,494	213.10	0	0
5271	Workers Comp	139	0.00	0	0
5281	Dental Insurance	300	139.00	0	0
5294	Long Term Disability & Life	104	62.10	0	0
<i>Total Psychological Services</i>		<i>27,768</i>	<i>16,713.51</i>	<i>0</i>	<i>0</i>
5251	Tuition Reimbursement	2,000	0.00	2,000	2,000
5321	Contracted Service	0	1,100.00	0	0
<i>Total Instruction & Curriculum</i>		<i>2,000</i>	<i>1,100.00</i>	<i>2,000</i>	<i>2,000</i>

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5111	Teachers Salaries	9,476	14,472.42	13,266	14,078
5211	Health Insurance	9,446	0.00	10,935	2,000
5220	FICA	725	1,107.17	1,015	1,077
5229	Childcare Tax	0	0.00	44	46
5232	VSTRS-OPEB	0	301.80	0	0
5251	Tuition Reimbursement	0	825.60	0	0
5271	Workers Comp	55	55.00	13	14
5281	Dental Insurance	361	0.00	361	0
5294	Long Term Disability & Life	57	26.59	60	62
5611	Supplies	1,000	660.82	1,000	750
5641	Books & Periodicals	0	791.67	1,000	750
	<i>Total Library Media</i>	<i>21,120</i>	<i>18,241.07</i>	<i>27,694</i>	<i>18,777</i>
5531	Communications	1,500	1,375.00	1,500	1,500
5593	Assessment - Technology Services	31,292	31,292.00	26,162	27,738
	<i>Total Technology</i>	<i>32,792</i>	<i>32,667.00</i>	<i>27,662</i>	<i>29,238</i>
5191	School Board Salaries	5,000	3,550.00	4,250	4,250
5220	FICA	0	271.60	325	325
5229	Childcare Tax	0	0.00	14	14
5271	Workers Comp	0	0.00	25	25
5321	Contracted Service - Audit	0	12,362.75	8,000	0
5321	Contracted Service - Legal	0	5,861.00	1,000	8,000
5593	Assessment - School Board Services	5,861	907.50	3,559	1,952
	<i>Total School Board</i>	<i>10,861</i>	<i>22,952.85</i>	<i>17,173</i>	<i>14,566</i>
5593	Assessment - Superintendent Services	31,222	31,222.00	39,138	44,037
	<i>Total Executive Admin</i>	<i>31,222</i>	<i>31,222.00</i>	<i>39,138</i>	<i>44,037</i>

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Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget
5141	Admin Salaries	87,550	89,550.00	90,177	91,981
5161	Clerical Salaries	38,825	40,858.48	42,078	42,920
5211	Health Insurance	28,684	28,881.60	32,808	38,546
5220	FICA	9,668	10,142.51	10,118	10,320
5229	Childcare Tax	0	0.00	437	446
5232	VSTRS-OPEB	0	1,509.00	0	0
5234	VMERS	2,427	2,757.82	2,945	3,112
5251	Tuition Reimbursement	1,500	250.00	1,500	1,500
5271	Workers Comp	733	402.02	132	135
5281	Dental Insurance	311	660.48	311	661
5294	Long Term Disability & Life	451	448.36	388	395
5441	Rental - Copier	3,000	3,070.11	3,000	3,000
5531	Communications	2,000	3,522.83	2,000	2,000
5533	Postage	0	130.84	500	500
5581	Travel	1,000	0.00	1,000	1,000
5611	Supplies	2,000	1,636.92	2,000	2,000
5739	Other Equipment	4,000	27.99	3,500	1,000
5811	Dues & Fees	650	499.53	650	650
<i>Total Office of the Principal</i>		<i>182,799</i>	<i>184,348.49</i>	<i>193,544</i>	<i>200,166</i>
5593	Assessment - Fiscal Services	31,642	31,642.00	26,800	37,772
5898	IRS Penalties	0	736.64	0	0
<i>Total Fiscal Services</i>		<i>31,642</i>	<i>32,378.64</i>	<i>26,800</i>	<i>37,772</i>
5181	Non Clerical Generalist Salaries	58,026	57,700.50	58,682	16,224
5211	Health Insurance	20,597	20,794.56	23,393	0
5220	FICA	4,439	3,722.72	4,490	1,241
5229	Childcare Tax	0	0.00	193	54
5234	VMERS	3,627	2,934.36	4,108	1,176

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5271	Workers Comp	4,062	4,392.98	4,108	1,136
5281	Dental Insurance	311	310.56	311	0
5294	Long Term Disability & Life	241	234.87	202	94
5411	Water & Sewer	750	949.40	750	750
5422	Snow Plowing & Sanding	4,000	1,950.00	4,000	4,000
5425	Trash & Recycling	2,000	2,187.00	2,800	2,800
5431	Non Tech Repairs & Maintenance	30,000	31,408.40	30,000	30,000
5432	Tech Repairs & Maintenance	6,800	4,570.00	6,800	6,800
5521	Insurance	9,135	9,135.00	10,967	11,017
5593	Assessment - Facilities Services	4,474	4,474.00	4,336	4,310
5611	Supplies	5,500	6,229.58	10,252	10,252
5622	Electricity	13,000	10,991.44	13,000	11,000
5623	Bottled Gas	0	0.00	0	4,516
5624	Heating Oil	29,000	13,013.24	23,000	23,000
5811	Dues and Fees	300	290.00	300	300
<i>Total Operations of Buildings</i>		<i>196,262</i>	<i>175,288.61</i>	<i>201,692</i>	<i>128,670</i>
5593	Assessment - Transportation Services	72,288	72,081.00	94,460	83,130
<i>Total Transportation</i>		<i>72,288</i>	<i>72,081.00</i>	<i>94,460</i>	<i>83,130</i>
5593	Assessment - Food Services	13,969	13,969.00	9,007	9,372
<i>Total Food Service</i>		<i>13,969</i>	<i>13,969.00</i>	<i>9,007</i>	<i>9,372</i>
5897	Prior Year Expenditure	0	1,130.58	0	0
<i>Total Adjustment to Prior Year</i>		<i>0</i>	<i>1,130.58</i>	<i>0</i>	<i>0</i>
5919	Transfer to Other Funds	0	235,000.00	0	0
<i>Total Funds Transfers</i>		<i>0</i>	<i>235,000.00</i>	<i>0</i>	<i>0</i>

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Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget
Total Elementary Education		1,437,072	1,649,052.71	1,495,884	1,425,818
5561	Tuition Public Vt LEAS - <i>BF Middle School</i>	190,000	189,000.00	190,000	152,000
5561	Tuition Public Vt LEAS - <i>Green Mtn</i>	0	19,574.00	0	0
5562	Tuition Private Vt - <i>Grammer School</i>	95,000	18,266.00	95,000	20,000
5562	Tuition Private Vt - <i>Compass School</i>	0	18,266.00	0	0
<i>Total Regular Ed</i>		<i>285,000</i>	<i>245,106.00</i>	<i>285,000</i>	<i>172,000</i>
Total Secondary Education		285,000	245,106.00	285,000	172,000
Total General Fund		1,756,793	1,924,523.92	1,822,000	1,632,408
		<u>1,756,793</u>	<u>1,924,523.92</u>	<u>1,822,000</u>	<u>1,632,408</u>
		0	(0.00)	0	0