

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

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<b>Revenue</b>				
Bank Interest - Mascoma Gen Fund	0	25,032.12	0	15,000
Prior Year Revenue	150,000	281,343.14	100,000	100,000
ED Spending Grant	2,350,406	2,457,723.93	5,208,124	5,030,255
ED Spending Tax	2,865,594	2,758,276.07	0	0
<b>TOTAL REVENUE</b>	<b>5,366,000</b>	<b>5,522,375.26</b>	<b>5,308,124</b>	<b>5,145,255</b>

**EXPENDITURES**

Description	Budget	Actual	Actual	Actual
<b>Elementary</b>				
<b>Pre-Kindergarten</b>				
Tuition To Private VT	81,564	70,466.85	78,000	74,495
<i>Total Regular Ed</i>	81,564	70,466.85	78,000	74,495

**Direct Instruction**

Teacher Salaries	1,115,304	1,154,327.12	1,055,759	1,078,482
Stipends	1,500	0.00	1,500	0
Paraeducator Salaries	55,336	31,580.37	58,226	58,473
Substitute	25,000	13,680.00	25,000	25,000
Health Insurance	332,514	279,952.33	307,273	300,425
HSA	0	0.00	0	1,900
HRA	0	0.00	0	41,300
FICA	89,984	85,339.08	85,218	86,976
Childcare Tax	3,882	3,329.69	3,678	3,750
VSTRS - OPEB	16,000	56,365.95	16,000	23,268
VMERS	3,874	2,202.64	4,222	4,239
Retirement Incentive - Local	7,500	0.00	7,500	7,500
Tuition Reimbursement	13,700	25,669.44	13,700	26,953
Unemployment Ins.	1	3,427.99	0	90
Workers Comp	1,176	1,236.00	1,114	8,720
Dental Insurance	5,343	5,659.96	5,271	6,300
Life Insurance	0	0.00	0	324
Long Term Disability	3,489	2,907.59	3,277	2,887
Professional Educational Services	121,200	53,025.00	10,000	0
Non-Technology Repair & Maintenance	500	216.00	500	0
Travel	500	3,324.42	500	3,491
General Supplies	41,200	18,887.32	41,200	40,000
Books and Periodicals	9,000	0.00	10,000	9,000
Furniture and Fixtures	5,000	129.99	5,000	0
Technology Software	0	0.00	650	650
Other Equipment	1,000	579.93	0	0

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Dues & Fees	2,250	517.88	500	500
<i>Total Direct Instruction</i>	1,855,253	1,742,358.70	1,656,088	1,730,228
<b>Special Education</b>				
Professional Educational Services	8,000	0.00	8,000	0
Special Ed Excess Cost	20,000	0.00	20,000	0
<i>Total Special Ed</i>	28,000	0.00	28,000	0
<b>Co-Curricular</b>				
General Supplies	2,000	908.01	2,000	2,000
Dues & Fees	15,000	13,935.94	15,000	15,000
<i>Total Co-Curricular</i>	17,000	14,843.95	17,000	17,000
<b>Guidance</b>				
Teacher Salaries	79,123	81,008.00	82,628	84,280
Health Insurance	32,808	33,222.40	36,546	35,117
HRA	0	0.00	0	4,000
FICA	6,053	5,477.54	6,321	6,447
Childcare Tax	261	218.76	273	278
Unemployment Ins.	0	0.00	0	5
Workers Comp	79	81.00	83	648
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	227	195.61	236	214
General Supplies	300	152.72	300	0
<i>Total Guidance</i>	119,212	120,716.51	126,748	131,358
<b>Health Services</b>				
Teacher Salaries	68,173	68,497.00	70,392	73,016
Health Insurance	23,823	16,378.48	22,511	19,695
HSA	0	0.00	0	4,000
FICA	5,215	4,767.49	5,385	5,586
Childcare Tax	225	191.20	232	241
VSTRS - OPEB	0	0.00	0	1,649
Unemployment Comp	0	0.00	0	5
Workers Comp	68	70.00	70	560
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	200	168.11	205	185
Communications	558	0.00	558	550
General Supplies	3,100	1,541.81	3,100	1,619
Technology Software	0	0.00	800	825
Dues & Fees	800	0.00	0	0
<i>Total Health Services</i>	102,523	91,974.57	103,614	108,300
<b>Instruction and Curriculum</b>				
Professional Educational Services	2,000	1,838.00	2,000	2,000

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
General Supplies	8,500	729.05	1,000	1,000
<i>Total Instruction &amp; Curriculum</i>	10,500	2,567.05	3,000	3,000

***Library / Media Services***

Teacher Salaries	75,543	74,897.00	76,792	79,416
Health Insurance	32,808	28,916.08	36,546	35,117
HRA	0	0.00	0	4,000
FICA	5,779	5,171.24	5,875	6,075
Childcare Tax	249	206.90	253	262
Tuition Reimbursement	0	1,485.00	0	0
Unemployment Comp	0	0.00	0	5
Workers Comp	76	77.00	77	608
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	218	182.11	221	202
General Supplies	2,500	1,482.41	2,500	2,500
Books & Periodicals	3,500	1,684.23	3,500	3,500
Technology Software	0	123.37	1,650	1,400
Dues & Fees	1,300	1,191.44	0	0
<i>Total Library / Media Services</i>	122,334	115,777.26	127,775	133,454

***Technology for Instruction***

Communications	4,800	4,400.00	4,800	4,800
Technology Software	950	0.00	950	0
<i>Total Technology for Instruction</i>	5,750	4,400.00	5,750	4,800

***Board of Education***

Other Salaries	4,200	4,600.00	4,200	4,600
FICA	320	351.90	320	353
Childcare Tax	14	15.18	14	15
Unemployment Comp	0	522.65	0	46
Other Professional Services	16,000	20,668.80	11,000	18,584
Insurance	0	0.00	0	18,854
Dues & Fees	0	2,879.64	0	3,024
<i>Total Board of Education</i>	20,534	29,038.17	15,534	45,476

***Office of the Principal***

Administration Salaries	103,210	103,210.12	105,274	111,633
Clerical Salaries	44,943	47,000.00	47,940	50,104
Health Insurance	32,808	33,238.48	34,822	33,247
HSA	0	0.00	0	4,000
FICA	11,334	10,803.03	11,720	12,373
Childcare Tax	489	410.94	505	533
VMERS	3,146	3,258.40	3,476	3,633
Tuition Reimbursement	2,000	820.00	2,000	0
Unemployment Insurance	0	0.00	0	10
Workers Comp	148	150.00	153	856

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Dental Insurance	661	660.48	661	700
Life Insurance	0	0.00	0	29
Long Term Disability	430	313.74	442	411
Non-Technology Repair & Maintenance	13,800	1,450.00	1,000	1,000
Postage	0	609.12	0	800
Copier	12,000	8,124.15	12,000	12,000
Communications	5,000	5,578.11	5,000	5,000
Travel	1,000	668.20	1,000	1,000
General Supplies	5,000	4,883.76	5,000	5,000
Dues & Fees	1,300	1,109.00	1,300	1,300
<i>Total Office of the Principal</i>	<i>237,269</i>	<i>222,287.53</i>	<i>232,293</i>	<i>243,629</i>

***Fiscal Services***

Childcare Tax	0	2,263.78	0	0
<i>Total Fiscal Services</i>	<i>0</i>	<i>2,263.78</i>	<i>0</i>	<i>0</i>

***Operation of Buildings***

Non-Technical Generalist Salaries	147,050	150,801.22	167,244	192,468
Health Insurance	57,061	44,291.87	58,037	47,794
HRA	0	0.00	0	8,000
FICA	11,249	10,235.79	12,794	14,725
Childcare Tax	485	410.45	552	635
VMERS	10,293	10,133.67	12,125	13,954
Unemployment Insurance	0	0.00	0	20
Workers Comp	10,293	8,369.00	11,707	1,476
Dental Insurance	622	597.42	933	700
Life Insurance	0	0.00	0	30
Long Term Disability	452	337.40	505	489
Utility Services - Water	2,500	1,866.00	2,750	2,750
Cleaning Services - West	0	450.00	0	0
Snow Removal	11,500	12,090.00	11,500	14,000
Trash Removal	4,500	5,332.00	5,750	5,800
Non-Technology Repair & Maintenance	30,000	24,293.00	30,000	40,000
Technology Repair & Maintenance	14,250	15,832.25	14,250	15,000
Insurance	12,396	12,550.00	12,550	29,060
Communications	660	0.00	660	660
General Supplies	21,069	19,030.46	21,069	22,000
Electricity,	38,600	41,647.38	53,000	10,000
Bottled Gas	250	181.74	250	250
Heating Oil	30,000	13,539.13	20,000	20,000
Wood Chips	21,000	13,619.40	20,000	20,000
Dues and Fees	2,300	455.00	2,300	2,300
<i>Total Operation of Buildings</i>	<i>426,530</i>	<i>386,063.18</i>	<i>457,976</i>	<i>462,111</i>

***Transportation***

Technology Repair & Maintenance	2,000	50.00	2,000	2,000
Gasoline	1,000	484.51	1,000	1,000

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<i>Total Transportation</i>	3,000	534.51	3,000	3,000
<b>Debt Service</b>				
Principal on Bond	95,000	95,000.00	95,000	0
Interest on Bonds, Westminster Center School	1,194	(565.37)	0	0
<i>Total Debt Service</i>	96,194	94,434.63	95,000	0
<b>Fund Transfers</b>				
Fund Transfers Out - Other	20,000	256,115.00	20,000	0
<i>Total Fund Transfers</i>	20,000	256,115.00	20,000	0
<i>Total Elementary</i>	3,064,099	3,083,374.84	2,891,778	2,882,356
<b>Summer School</b>				
<b>Community Service Operations</b>				
TEACHER SALARIES	0	0.00	0	8,379
PARAEDUCATOR SALARIES	0	0.00	0	4,992
FICA	0	0.00	0	1,023
Childcare Tax	0	0.00	0	44
VMERS	0	0.00	0	362
<i>Total Summer School</i>	0	0.00	0	14,800
<b>Secondary</b>				
<b>Regular Education</b>				
Tuition to Public VT LEA's	835,000	797,450.00	835,000	690,375
Tuition To Private VT	209,000	283,758.00	209,000	87,824
<i>Total Secondary</i>	1,044,000	1,081,208.00	1,044,000	778,199
<b>Location Wide</b>				
<b>General Support Services - Central Services</b>				
SU Assessment - Early Childhood	53,894	53,894.00	99,911	68,576
SU Assessment - Central Office	675,238	675,238.00	682,614	562,952
SU Assessment - Food Service	42,579	42,579.00	39,083	73,950
SU Assessment - Special Education	404,626	404,626.00	472,738	689,927
<i>Total Assesments</i>	1,176,337	1,176,337.00	1,294,346	1,395,405
<b>Total Expenditures</b>	5,366,000	5,411,386.69	5,308,124	5,145,255