

*Athens-Grafton School District  
FY27 Comparative Budget Report  
General Fund (1001)*

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Prior Year Revenue	250,000	0.00	250,083	187,630
Tuition	0	15,000.00	0	0
Surplus Prior Year Revenue - <i>WNESU</i>	0	48,126.28	0	0
Mascoma General Fund Bank Interest	0	33,365.65	0	0
ED Spending Taxes Athens	270,801	294,137.64	1,382,325	1,488,834
ED Spending Tax Grafton	748,586	747,172.00	0	0
ED Spending Grant Athens	552,613	541,725.13	0	0
<b>TOTAL REVENUE</b>	<b>1,822,000</b>	<b>1,679,526.70</b>	<b>1,632,408</b>	<b>1,676,464</b>

**EXPENDITURES**

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<b>Elementary</b>				
<b>Pre-Kindergarten</b>				
Tuition, Pre-K, Athens-Grafton	23,304	6,797.00	16,000	7,186
<i>Total Pre-K</i>	<i>23,304</i>	<i>6,797.00</i>	<i>16,000</i>	<i>7,186</i>

**Direct Instruction**

Teacher Salaries	409,712	391,405.52	430,608	405,719
Substitutes	5,000	4,740.00	5,000	0
Health Insurance	82,918	73,818.33	90,746	97,947
HRA	0	0.00	0	14,280
FICA	31,528	28,822.77	32,941	31,039
Childcare Tax	1,360	2,036.32	1,420	1,339
VSTRS - OPEB	10,000	26,641.03	10,000	14,841
Tuition Reimbursement	0	5,680.35	0	5,964
Unemployment Ins.	2,000	862.44	2,000	658
Workers Comp	412	430.00	430	1,144
Dental Insurance	1,155	1,310.58	1,155	2,450
Life Insurance	0	0.00	0	133
Long Term Disability	1,285	853.16	1,332	1,030
Professional Educational Services	4,500	1,000.00	4,500	0
General Supplies	15,000	11,252.98	10,300	12,000
Books & Periodicals	4,000	441.59	4,000	4,000
Technology Software	0	0.00	0	400
Dues & Fees	1,500	403.95	1,500	0
<i>Total Direct Instruction</i>	<i>570,370</i>	<i>549,699.02</i>	<i>595,932</i>	<i>592,944</i>

**Co-Curricular**

Dues & Fees	5,185	1,230.00	1,900	6,500
<i>Total Co-Curricular</i>	<i>5,185</i>	<i>1,230.00</i>	<i>1,900</i>	<i>6,500</i>

**Guidance**

Teachers Salaries	49,736	27,016.22	0	20,886
Health Insurance	684	0.00	0	0
FICA	3,805	2,066.65	0	1,598
Childcare Tax	164	83.54	0	69

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Unemployment Ins.	0	0.00	0	94
Workers Comp	50	51.00	0	60
Life Insurance	0	0.00	0	19
Long Term Disability	153	84.18	0	53
General Supplies	600	581.23	0	600
<i>Total Guidance</i>	<i>55,192</i>	<i>29,882.82</i>	<i>0</i>	<i>23,379</i>

**Health Services**

Teachers Salaries	62,646	63,697.00	65,592	13,643
Health Insurance	12,455	10,285.12	12,792	4,762
HRA	0	0.00	0	800
FICA	4,792	4,660.10	5,018	1,044
Childcare Tax	207	187.58	216	45
Unemployment Ins.	0	0.00	0	94
Workers Comp	63	66.00	66	40
Dental Insurance	0	300.40	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	186	129.56	193	35
Non Technology Repairs	0	0.00	0	80
General Supplies	1,030	907.22	1,028	500
Technology Software	0	0.00	0	850
Dues & Fees	0	0.00	0	50
Prior Year Expenditure	0	1,672.32	0	0
<i>Total Health Services</i>	<i>81,379</i>	<i>81,905.30</i>	<i>85,266</i>	<i>22,312</i>

**Instruction and Curriculum**

Tuition Reimbursement	2,000	0.00	0	0
Professional Educational Services	0	1,000.00	2,000	1,000
<i>Total Instruction &amp; Curriculum</i>	<i>2,000</i>	<i>1,000.00</i>	<i>2,000</i>	<i>1,000</i>

**Library / Media Services**

Teachers Salaries	13,266	15,699.40	14,078	10,763
Health Insurance	10,935	0.00	2,000	0
FICA	1,015	1,201.05	1,077	823
Childcare Tax	44	48.99	46	36
Unemployment Ins.	0	0.00	0	94
Workers Comp	13	14.00	14	32
Dental Insurance	361	0.00	0	0
Life Insurance	0	0.00	0	19
Long Term Disability	60	40.46	62	27
Supplies	1,000	677.69	750	1,000
Books & Periodicals	1,000	951.15	750	1,000
Technology Software	0	1,191.44	0	1,300
Dues & Fees	0	1,191.44	0	0
<i>Total Library / Media Services</i>	<i>27,694</i>	<i>21,015.62</i>	<i>18,777</i>	<i>15,094</i>

**Technology for Instruction**

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
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>

**Board of Education**

Other Wages	4,250	4,150.00	4,250	4,150
FICA	325	317.49	325	318
Childcare Tax	14	13.71	14	14
Workers Comp	25	25.00	25	0
Other Professional Services	9,000	14,402.50	8,000	16,000
Insurance	0	0.00	0	2,788
Dues & Fees	0	1,629.64	0	1,800
<i>Total Board of Education</i>	<i>13,614</i>	<i>20,538.34</i>	<i>12,614</i>	<i>25,070</i>

**Office of the Principal**

Administration Salaries	90,177	92,176.50	91,981	97,066
Clerical Salaries	42,078	42,078.00	42,920	45,000
Health Insurance	32,808	32,978.30	38,546	37,117
HRA	0	0.00	0	4,000
FICA	10,118	9,434.85	10,320	10,869
Childcare Tax	437	373.94	446	469
VMERS	2,945	2,917.20	3,112	3,263
Tuition Reimbursement	1,500	1,183.00	1,500	4,100
Unemployment Ins.	0	0.00	0	188
Workers Comp	132	132.00	135	410
Dental Insurance	311	660.48	661	700
Life Insurance	0	0.00	0	38
Long Term Disability	388	280.92	395	361
Rental - Copier	3,000	2,031.72	3,000	3,000
Communications	2,000	2,200.53	2,000	1,600
Postage	500	319.38	500	500
Travel	1,000	217.62	1,000	1,000
General Supplies	2,000	1,327.46	2,000	2,000
Other Equipment	3,500	0.00	1,000	0
Dues & Fees	650	684.00	650	700
<i>Total Office of the Principal</i>	<i>193,544</i>	<i>188,995.90</i>	<i>200,166</i>	<i>212,381</i>

**Operation of Buildings**

Non Clerical Generalist Salaries	58,682	54,527.03	16,224	31,441
Health Insurance	23,393	23,563.10	0	0
FICA	4,490	3,394.04	1,241	2,406
Childcare Tax	193	137.05	54	104
VMERS	4,108	3,104.20	1,176	1,088
Unemployment Ins.	0	0.00	0	188
Workers Comp	4,108	4,199.00	1,136	92
Dental Insurance	311	310.56	0	0
Life Insurance	0	0.00	0	40
Long Term Disability	202	101.22	94	80
Other Professional Services	0	0.00	0	3,200

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Water & Sewer	750	472.00	750	2,000
Snow Plowing & Sanding	4,000	6,000.00	4,000	6,000
Trash & Recycling	2,800	3,248.21	2,800	3,000
Non Tech Repairs & Maintenance	30,000	21,840.49	30,000	34,000
Tech Repairs & Maintenance	6,800	3,795.00	6,800	6,800
Insurance	10,967	11,017.00	11,017	4,876
Communications	0	0.00	0	750
Supplies	10,252	11,341.91	10,252	11,000
Electricity	13,000	9,770.06	11,000	11,000
Bottled Gas	0	141.28	4,516	300
Heating Oil	23,000	14,572.76	23,000	18,000
Dues and Fees	300	295.00	300	300
<i>Total Operation of Buildings</i>	<i>197,356</i>	<i>171,829.91</i>	<i>124,360</i>	<i>136,665</i>
<i>Total Elementary</i>	<i>1,147,834</i>	<i>1,067,596.91</i>	<i>1,042,515</i>	<i>1,036,845</i>
<b>Secondary</b>				
<b>Regular Education</b>				
Tuition Public Vt LEAS	190,000	168,000.00	152,000	165,900
Tuition Private Vt	95,000	77,668.00	20,000	43,912
<i>Total Regular Education</i>	<i>285,000</i>	<i>245,668.00</i>	<i>172,000</i>	<i>209,812</i>
<i>Total Secondary</i>	<i>285,000</i>	<i>245,668.00</i>	<i>172,000</i>	<i>209,812</i>
<b>Location Wide</b>				
<i>General Support Services - Central Services</i>				
SU Assessment - Early Childhood	17,812	17,812.00	18,590	20,769
SU Assessment - Central Office	195,567	195,567.00	206,304	170,499
SU Assessment - Food Service	9,007	9,007.00	9,372	22,397
SU Assessment - Special Education	143,476	143,476.00	167,627	208,956
<i>Total Assessments</i>	<i>365,862</i>	<i>365,862.00</i>	<i>401,893</i>	<i>422,621</i>
<i>Total Location Wide</i>	<i>365,862</i>	<i>365,862.00</i>	<i>401,893</i>	<i>422,621</i>
<b>Totals</b>	<b>1,822,000</b>	<b>1,685,923.91</b>	<b>1,632,408</b>	<b>1,676,464</b>

Athens / Grafton Proposed Budget  
FY27 General Fund Budget Summary

**Revenue**

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Differenc
Prior Year Revenue	250,000	48,126.28	250,083	187,630	(62,453)
Tuition	0	15,000.00	0	0	0
Bank Interest	0	33,365.65	0	0	0
ED Spending Taxes Athens	1,572,000	1,583,034.77	1,382,325	1,488,834	106,509
<b>TOTAL REVENUE</b>	<b>1,822,000</b>	<b>1,679,526.70</b>	<b>1,632,408</b>	<b>1,676,464</b>	<b>44,056</b>

**Expenditures**

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Pre-Kindergarten	23,304	6,797.00	16,000	7,186	(8,814)
Regular Education	570,370	549,699.02	595,932	592,944	(2,988)
Co-Curricular	5,185	1,230.00	1,900	6,500	4,600
Guidance	55,192	29,882.82	0	23,379	23,379
Health Services	81,379	81,905.30	85,266	22,312	(62,954)
Instruction and Curriculum	2,000	1,000.00	2,000	1,000	(1,000)
Library / Media Services	27,694	21,015.62	18,777	15,094	(3,683)
Technology for Instuction	1,500	1,500.00	1,500	1,500	0
Board of Education	13,614	20,538.34	12,614	25,070	12,456
Office of the Principal	193,544	188,995.90	200,166	212,381	12,215
Operation of Buildings	197,356	171,829.91	124,360	136,665	12,305
Secondary Tuition	285,000	245,668.00	172,000	209,812	37,812
Assessments	365,862	365,862.00	401,893	422,621	20,728
<b>TOTAL EXPENDITURES</b>	<b>1,822,000</b>	<b>1,685,923.91</b>	<b>1,632,408</b>	<b>1,676,464</b>	<b>44,056</b>