

# **Leverett Elementary School**

## **Fiscal Year 2024 Budget**

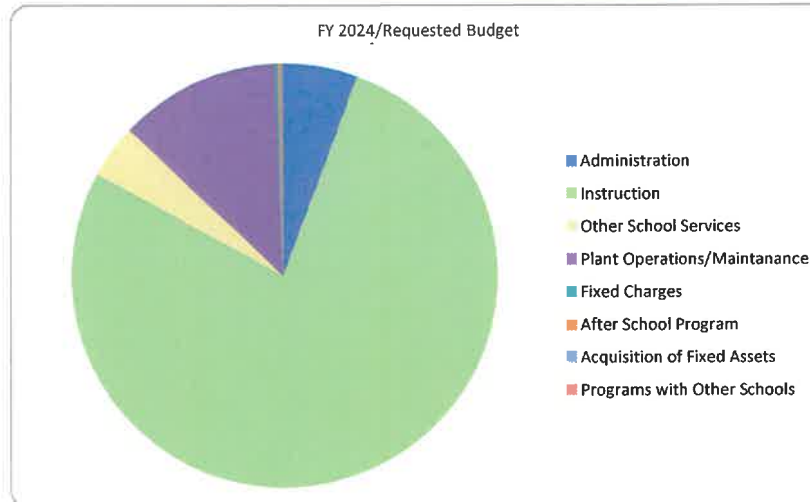
### **BUDGET HEARING**

**March 6, 2023**

**Leverett Elementary School  
Fiscal Year 2024  
Uses and Sources of Funding Budget Summary**

<b>Uses of Funding</b>	<b>FY 2023</b>	<b>FY 2024</b>		
	<b>Requested Budget</b>	<b>Requested Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
Administration	\$141,726	\$139,836	-\$1,890	-1.33%
Instruction	\$1,887,323	\$1,903,903	\$16,580	0.88%
Other School Services	\$97,750	\$100,465	\$2,715	2.78%
Plant Operations/Maintanance	\$249,322	\$303,645	\$54,323	21.79%
Fixed Charges	\$6,436	\$6,823	\$387	6.01%
After School Program	\$1,400	\$5,000	\$3,600	257.14%
Acquisition of Fixed Assets	\$3,299	\$3,286	-\$13	-0.39%
Programs with Other Schools	\$0	\$0	\$0	
<b>Total Use of Funding</b>	<b>\$2,387,256</b>	<b>\$2,462,957</b>	<b>\$75,701</b>	<b>3.17%</b>

<b>Sources of Funding</b>	<b>FY 2023</b>	<b>FY2024</b>		
	<b>Anticipated Amount</b>	<b>Anticipated Amount</b>	<b>\$ Difference</b>	<b>% Difference</b>
Proposed Town Appropriations	\$2,064,256	\$2,157,957	\$93,701	4.54%
Other Revenues (Grants)	\$68,000	\$75,000	\$7,000	10.29%
Early Childhood Tuition Rev. Fun	\$80,000	\$80,000	\$0	0.00%
School Choice	\$175,000	\$150,000	-\$25,000	-14.29%
<b>Total Sources of Funding</b>	<b>\$2,387,256</b>	<b>\$2,462,957</b>	<b>\$75,701</b>	<b>3.17%</b>



LINE	ACCOUNT TITLE	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	\$ CHG	% CHG
	<b>ADMINISTRATION</b>							
1	CONTRACTED SERVICES-MEDICAID FEES	322	2,000	641	2,000	2,000	0	0.0%
2	SCHOOL COMMITTEE ADVERTISING	0	1,000	253	1,000	1,000	0	0.0%
3	ALL OTHER EXPENSE (AUDIT, MASC)	2,024	3,500	6,675	3,500	3,500	0	0.0%
4	LEGAL COUNSEL-LOCAL	4,800	4,800	4,800	5,400	6,000	600	11.1%
5	U28 SUPT'S SALARY	34,922	35,119	37,579	40,656	41,155	499	1.2%
6	U28 SECRETARY'S SALARY	15,041	15,221	15,648	16,939	17,282	343	2.0%
7	U28 FISCAL AGENT TREASURER	0					0	#DIV/0!
7	U28 OTHER SCHOOL COMM EXPENSES	238	379	341	415	412	(3)	-0.7%
8	U28 PROFESSIONAL LIBRARY	0	126	7	138	137	(1)	-0.7%
9	U28 SUPERINTENDENT OTHER EXPENSE	1,547	1,137	1,096	1,246	1,236	(10)	-0.8%
10	U28 EDUC LEADERSHIP IMPRVMT DUES	622	708	585	1,246	1,236	(10)	-0.8%
11	U28 SUPT'S CONFERENCE	119	1,011	340	830	824	(6)	-0.7%
12	U28 SUPT'S TRAVEL	520	758	0	277	0	(277)	-100.0%
13	U28 DIRECTOR FINANCE/OPERATIONS	26,084	26,402	26,886	29,113	28,294	(819)	-2.8%
14	U28 FINANCE SUPPORT SALARIES	23,566	24,196	27,100	25,558	27,433	1,875	7.3%
15	U28 SUB CALLER	1,687	1,708	1,755	1,895	1,939	44	2.3%
16	U28 OFFICE SUPPLIES	2,019	1,390	2,276	1,522	1,648	126	8.3%
17	U28 POSTAGE	517	505	374	554	549	(5)	-0.9%
18	U28 MACHINE RENTAL CONTRACT	1,890	1,052	1,608	1,578	1,786	208	13.2%
19	U28 MACHINE MAINTENANCE	152	379	0	415	412	(3)	-0.7%
20	U28 CLASSIFIED ADS	0	126	30	138	137	(1)	-0.7%
21	U28 OTHER CONFERENCES	343	758	82	830	824	(6)	-0.7%
22	U28 FINANCE DIRECTOR TRAVEL	352	379	195	415	412	(3)	-0.7%
23	U28 LEGAL COUNSEL-UNION	624	606	565	664	659	(5)	-0.8%
24	U28 RECORDS RETENTION	32	0	0	0	0	0	
25	U28 COMPUTER CONTRACTED SERVICES	114	4,422	3,813	5,121	0	(5,121)	-100.0%
26	U28 ADMINISTRATIVE TECHNOLOGY	0	126	0	138	137	(1)	-0.7%
27	U28 MISC EXPENSE	0	126	157	138	549	411	297.8%
28	U28 TRAVEL					275		
	<b>TOTAL ADMINISTRATION</b>	<b>117,535</b>	<b>127,934</b>		<b>141,726</b>	<b>139,836</b>	<b>(2,165)</b>	<b>-1.5%</b>
	<b>INSTRUCTION</b>							
28	PRINCIPAL'S SALARY	85,803	93,275	91,035	94,676	96,570	1,894	2.0%
29	CLERICAL SALARIES	48,505	51,727	53,245	55,786	56,526	740	1.3%
30	OFFICE MACHINE MAINTENANCE	6,395	8,000	4,250	8,000	8,000	0	0.0%

LINE	ACCOUNT TITLE	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	\$ CHG	% CHG
31	OFFICE SUPPLIES	4,507	4,600	1,475	4,600	4,600	0	0.0%
32	PRINCIPAL'S PROFESSIONAL EXPENSE	1,035	800	560	800	800	0	0.0%
33	SUMMER PROGRAM SERVICES	7,547	7,500	4,524	8,000	8,000	0	0.0%
34	CLASSROOM TEACHERS' SALARIES REG ED	576,825	728,048	487,476	679,944	636,358	(43,586)	-6.4%
35	TEACHER SPECIALIST SALARIES REG ED	52,862	100,333	98,135	130,052	144,061	14,009	10.8%
36	TEACHER SPECIALIST SALARIES SPED	171,184	209,150	205,531	200,277	210,382	10,105	5.0%
37	THERAPEUTIC SALARIES-SPED	81,634	84,822	98,176	92,489	105,215	12,726	13.8%
38	SPED CONTRACTED SERVICES	17,007	25,000	29,787	25,000	20,000	(5,000)	-20.0%
39	SUBSTITUTES' SALARIES	1,485	18,500	23,282	20,500	24,000	3,500	17.1%
40	SUBSTITUTES' SALARIES SPED	180					0	#DIV/0!
41	TEACHER AIDES' SALARIES	94,713	85,901	113,987	123,648	127,639	3,991	3.2%
42	TEACHER AIDES' SALARIES SPED	73,091	117,211	90,655	185,310	180,375	(4,935)	-2.7%
43	LIBRARY AND MEDIA SPECIALIST	58,095	60,412	80,559	80,559	81,768	1,209	1.5%
44	PROF DEV SUBSTITUTES' SALARIES REG ED	190					0	#DIV/0!
45	PROFESSIONAL DEVELOPMENT	2,372	5,000	5,449	3,000	5,000	2,000	66.7%
46	PROFESSIONAL DEV TUITION REIMB	1,500	2,000	1,190	1,700	1,700	0	0.0%
47	TEXTBOOKS & INSTRUCTIONAL MATERIALS	6,450	6,500	146	6,500	6,500	0	0.0%
48	LIBRARY CONTRACTED SERVICE	0	1,100	0	1,100	1,100	0	0.0%
49	LIBRARY MATERIALS	2,282	1,500	3,224	1,000	1,000	0	0.0%
50	INSTRUCTIONAL SUPPLIES	12,028	12,000	6,423	10,000	10,000	0	0.0%
51	INSTRUCTIONAL SUPPLIES SPED	1,595	2,000	6,179	1,500	3,000	1,500	100.0%
52	ANTI RACISM COMMITMENT				2,500	5,000	2,500	100.0%
53	FIELD TRIP TRANSPORTATION	0	2,000	1,799	1,000	2,000	1,000	100.0%
54	INSTRUCTIONAL HARDWARE & SOFTWARE	20,046	13,050	13,397	13,050	14,000	950	7.3%
55	TESTING AND ASSESSMENT MATERIALS	613	1,000	1,576	800	1,500	700	87.5%
56	PSYCHOLOGIST'S SALARY	57,436	55,368	69,333	72,534	76,198	3,664	5.1%
57	U28 DIRECTOR OF STUDENT SUPPORT SALARY	21,618	25,946	25,980	28,234	28,580	346	1.2%
58	U28 STUDENT SUPPORT COORDINATOR SALARY	12,789	14,459	14,866	16,092	16,421	329	2.0%
59	U28 SPED INSTRUCTIONAL SUPPLIES	15	0		0		0	#DIV/0!
60	U28 SPED DIRECTOR'S TRAVEL	0	758	779	830	824	(6)	-0.7%
61	U28 CURRICULUM & INSTRUCTION COORDINATOR	11,016	11,150	0	12,418	20,935	8,517	68.6%
62	U28 DATA & EVAL SPECIALIST		0		0		0	#DIV/0!
62	U28 EC COORDINATOR	1,364	1,986	1,998	2,358	2,809	451	19.1%
63	U28 EC PROGRAM ASSISTANT	728	1,013	1,041	1,267	1,257	(10)	-0.8%
64	U28 STIPENDS	0	126	0	138	137	(1)	-0.7%
65	U28 PROFESSIONAL DEVELOPMENT	58	1,516	970	1,661	1,648	(13)	-0.8%
	<b>GROSS INSTRUCTION</b>	<b>1,432,968</b>	<b>1,753,751</b>	<b>1,537,027</b>	<b>1,887,323</b>	<b>1,903,903</b>	<b>16,580</b>	<b>0.9%</b>

LINE	ACCOUNT TITLE	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	\$ CHG	% CHG
	<b>OTHER SCHOOL SERVICES</b>							
66	NURSE'S SALARY - REG	44,287	54,620	53,000	57,350	60,065	2,715	4.7%
67	DOCTOR'S CONTRACTED SERVICES	500	500	500	500	500	0	0.0%
68	HEALTH SUPPLIES	1,400	1,400	983	1,400	1,400	0	0.0%
69	AFTERSCHOOL PROGRAM						0	#DIV/0!
69	GREENHOUSE PROGRAM	0	6,000	6,000	6,000	6,000	0	0.0%
70	TRANSPORTATION KINDERGARTEN						0	#DIV/0!
70	SPED TRANSPORTATION	50	2,500	37,144	2,500	2,500	0	0.0%
71	FOOD SERVICE	22,000	24,000	7,938	30,000	30,000	0	0.0%
	<b>TOTAL OTHER SCHOOL SERVICES</b>	<b>68,237</b>	<b>89,020</b>	<b>105,565</b>	<b>97,750</b>	<b>100,465</b>	<b>2,715</b>	<b>2.8%</b>
	<b>PLANT OPERATIONS/MAINTENANCE</b>							
72	CUSTODIAL SALARIES	92,112	98,221	106,802	107,232	101,574	(5,658)	-5.3%
73	CUSTODIAL SUPPLIES	7,339	9,000	6,968	7,500	7,500	0	0.0%
74	FUEL	29,823	38,400	85,461	38,400	55,000	16,600	43.2%
75	SCHOOL TELEPHONE	2,816	1,000	6,000	1,000	6,000	5,000	500.0%
76	SCHOOL POWER	25,324	30,630	33,840	30,630	40,000	9,370	30.6%
77	ENERGY STABILIZATION (TOWN)						0	#DIV/0!
77	ENVIRONMENTAL SERVICES	7,712	6,500	9,400	8,000	9,500	1,500	18.8%
78	BUILDING MAINTENANCE	8,786	9,500	10,945	9,000	11,000	2,000	22.2%
79	MAINTENANCE TRAVEL						0	#DIV/0!
79	EQUIPMENT MAINTENANCE	15,210	22,000	23,386	20,000	24,000	4,000	20.0%
80	EXTRAORDINARY MAINTENANCE	2,519	4,500	16,941	4,000	15,000	11,000	275.0%
81	NETWORKING & TELECOMMUNICATIONS	4,226	7,500	1,776	7,000	16,638	9,638	137.7%
82	TECHNOLOGY MAINTENANCE & SUPPLIES	12,400	15,050	23,002	14,000	15,000	1,000	7.1%
83	U28 CENTRAL OFFICE CUSTODIAN'S SALARY	358	0	0	0	0	0	
84	U28 CENTRAL OFFICE TELEPHONE	852	303	726	747	907	160	21.4%
85	U28 SUB CALLER TELEPHONE	130	152	130	152	152	0	0.0%
86	U28 BUILDING MAINT CONTRACTED SERVICES	0	0		0		0	#DIV/0!
87	U28 BUILDING MAINT MATERIALS		0		0		0	#DIV/0!
88	U28 NETWORKING & TELECOMM	271	253	227	277	275	(2)	-0.7%
89	U28 TECHNOLOGY MAINTENANCE		0		0		0	#DIV/0!
89	U28 TECHN MAINT CONTR SRV	5,446	1,264	1,608	1,384	1,099	(285)	-20.6%
	<b>TOTAL PLANT OPERATIONS/MAINTENANCE</b>	<b>215,324</b>	<b>244,273</b>	<b>327,212</b>	<b>249,322</b>	<b>303,645</b>	<b>54,323</b>	<b>22.24%</b>

LINE	ACCOUNT TITLE	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL	FY23 BUDGET	FY24 BUDGET	\$ CHG	% CHG
	<b>FIXED CHARGES</b>							
90	STUDENT INSURANCE COVERAGE	895	900	895	900	900	0	0.0%
91	U28 DISABILITY INSURANCE	191	190	183	208	220	12	5.8%
92	U28 BENEFIT CONTINGENCY	0	0	0	1,246	1,236	(10)	-0.8%
93	U28 COMMERCIAL LIABILITY	3,364	3,159	2,068	3,598	3,571	(27)	-0.8%
94	U28 E&O INSURANCE	0	442	1,144	484	481	(3)	-0.6%
95	U28 CENTRAL OFFICE RENT	1,037	0	0	0	415	415	
	<b>TOTAL FIXED CHARGES</b>	<b>5,487</b>	<b>4,691</b>	<b>4,290</b>	<b>6,436</b>	<b>6,823</b>	<b>387</b>	<b>8.25%</b>
	<b>AFTER SCHOOL PROGRAM</b>							
96	AFTER SCHOOL PROGRAM	0	1,400	0	1,400	5,000	3,600	257.1%
	<b>TOTAL REVOLVING SUPPORT</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>1,400</b>	<b>5,000</b>	<b>3,600</b>	<b>257.14%</b>
	<b>ACQUISITION/IMPROVEMENT OF FIXED ASSETS</b>							
97	ACQUISTION OF EQUIPMENT	419	1,500	1,364	1,500	1,500	0	0.0%
98	U28 CENTRAL OFFICE NEW EQUIPMENT	1,197	1,137	1,724	1,799	1,786	(13)	-0.7%
99	U28 SUB CALLER EQUIPMENT		0				0	#DIV/0!
	<b>TOTAL IMPROVEMENT OF FIXED ASSETS</b>	<b>1,616</b>	<b>2,637</b>	<b>3,088</b>	<b>3,299</b>	<b>3,286</b>	<b>(13)</b>	<b>-0.4%</b>
	<b>PROGRAMS WITH OTHER SCHOOLS</b>							
99	SPECIAL EDUCATION TUITION	26,427	81,000	89,918	0	0	0	0.0%
	<b>TOTAL PROGRAMS WITH OTHER SCHOOLS</b>	<b>26,427</b>	<b>81,000</b>	<b>89,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>100</b>	<b>TOTAL SCHOOL BUDGET</b>	<b>1,867,594</b>	<b>2,304,706</b>	<b>2,199,906</b>	<b>2,387,256</b>	<b>2,462,957</b>	<b>75,701</b>	<b>3.17%</b>

**FY 23 Allocation**

				<b>October 1, 2021 Enrollments</b>						
<b>Town/District</b>	<b>Formula Cost Allocation</b>	<b>Budget</b>	<b>Student Counts By District</b>	<b>Pre-School</b>	<b>K -6</b>	<b>K-6 OOD</b>	<b>High School</b>	<b>Formula Calculation Total</b>	<b>Formula Calculation %</b>	
\$731,694.00				<b>0.5</b>	<b>1.0</b>	<b>1.0</b>	<b>0.1</b>	<b>FTE Rate Factor</b>		
Erving	25.42%	\$186,032.69	192.3	21	112		56	125.5	0.25425	
Leverett	27.86%	\$203,881.60	145.0	15	130			137.5	0.27864	
Shutesbury	21.99%	\$160,881.12	115.0	13	102			108.5	0.21987	
New Salem/Wendell	24.72%	\$180,898.58	130.0	16	114			122.0	0.24723	
<b>TOTAL U28</b>	<b>100.00%</b>	<b>\$731,694.00</b>	<b>582.3</b>	<b>65.0</b>	<b>458.0</b>	<b>0.0</b>	<b>56.0</b>	<b>493.5</b>	<b>1.0000</b>	

**FY 24 Allocation**

				<b>October 1, 2022 Enrollments</b>						
<b>Town/District</b>	<b>Formula Cost Allocation</b>	<b>Budget</b>	<b>Student Counts By District</b>	<b>Pre-School</b>	<b>K -6</b>	<b>K-6 OOD</b>	<b>High School</b>	<b>Formula Calculation Total</b>	<b>Formula Calculation %</b>	
\$764,830.00				<b>0.5</b>	<b>1.0</b>	<b>1.0</b>	<b>0.1</b>	<b>FTE Rate Factor</b>		
Erving	25.00%	\$191,197.85	193.0	23	106		64	120.7	0.24572	
Leverett	27.47%	\$210,100.89	141.0	16	125			133.0	0.27077	
Shutesbury	22.65%	\$173,223.52	124.0	19	105			114.5	0.23310	
New Salem/Wendell	24.88%	\$190,303.92	131.0	16	115			123.0	0.25041	
<b>TOTAL U28</b>	<b>100.00%</b>	<b>\$764,826.18</b>	<b>589.0</b>	<b>74.0</b>	<b>451.0</b>	<b>0.0</b>	<b>64.0</b>	<b>491.2</b>	<b>1.00000</b>	

<b>FY23 Allocation</b>	<b>Average of FY23 and FY24</b>
25.43%	25.00%
27.86%	27.47%
21.99%	22.65%
24.72%	24.88%