

Leverett Elementary School

Fiscal Year 2025 Budget

March 4, 2024

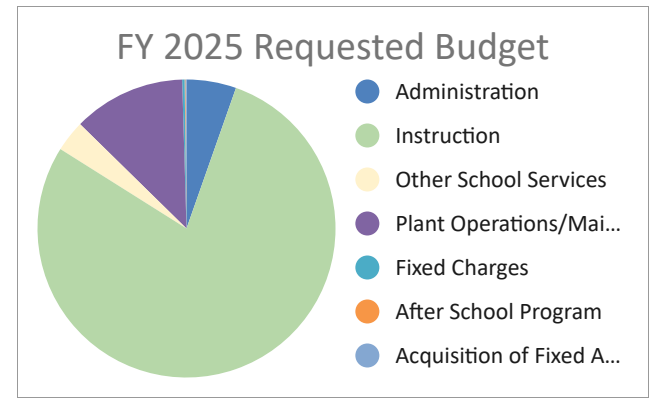
Leverett Elementary School
Fiscal Year 2025
Uses and Sources of Funding Budget Summary

	FY2024	FY2025		
Uses of Funding	Budget Amount	Requested Budget	\$ Difference	% Difference
Administration	\$139,836	\$139,945	\$109	0.08%
Instruction	\$1,903,903	\$2,040,060	\$136,157	7.15%
Other School Services	\$100,465	\$88,305	-\$12,160	-12.10%
Plant Operations/Maintanance	\$303,645	\$316,647	\$13,002	4.28%
Fixed Charges	\$6,823	\$6,824	\$1	0.01%
After School Program	\$5,000	\$2,000	-\$3,000	-60.00%
Acquisition of Fixed Assets	\$3,286	\$3,287	\$1	0.03%
Programs with Other Schools	\$0	\$0	\$0	
Total Use of Funding	\$2,462,958	\$2,597,068	\$134,110	5.45%

	FY 2024	FY 2025		
Sources of Funding	Budget Amount	Anticipated Amount	\$ Difference	% Difference
Proposed Town Appropriations	\$2,157,957	\$2,280,068	\$122,111	5.66%
Other Revenues (Grants)	\$75,000	\$87,000	\$12,000	16.00%
Early Childhood Tuition Rev. Fund	\$80,000	\$80,000	\$0	0.00%
School Choice	\$150,000	\$150,000	\$0	0.00%
Total Sources of Funding	\$2,462,957	\$2,597,068	\$134,111	5.45%

Budget Drivers:

- *Principal salary due to degree enhancement (\$5,580)
- *0.5 FTE Adjustment Counselor moved from ESSER to local budget (\$36,751)
- *Additional Paraprofessional required to meet student 1:1 need (\$30,880)
- *Mandated 0.17 ELL Teacher required to meet student need (\$13,340)
- *Increase in operations costs for fuel, telephone, and sprinkler repairs (\$12,125)



LINE	ACCOUNT TITLE	FY22 BUDGET	FY22 ACTUAL	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 REQUESTED BUDGET	\$ CHG	% CHG	
ADMINISTRATION										
1	CONTRACTED SERVICES-MEDICAID FEES	2,000	641	2,000	1,586	2,000	2,000	0	0.0%	
2	SCHOOL COMMITTEE ADVERTISING	1,000	253	1,000	236	1,000	300	(700)	-70.0%	
3	ALL OTHER EXPENSE (AUDIT, MASC)	3,500	6,675	3,500	1,474	3,500	700	(2,800)	-80.0%	*No FY24 EOYR Audit
4	LEGAL COUNSEL-LOCAL	4,800	4,800	5,400	2,800	6,000	6,000	0	0.0%	
5	U28 SUPT'S SALARY	35,119	37,579	40,656	40,838	41,155	42,429	1,274	3.1%	
6	U28 SECRETARY'S SALARY	15,221	15,648	16,939	16,851	17,282	18,006	724	4.2%	*Contractual step/COLA increases
7	U28 OTHER SCHOOL COMM EXPENSES	379	341	415	125	412	412	0	0.0%	
8	U28 PROFESSIONAL LIBRARY	126	7	138	46	137	137	0	0.0%	
9	U28 SUPERINTENDENT OTHER EXPENSE	1,137	1,096	1,246	585	1,236	825	(411)	-33.3%	
10	U28 EDUC LEADERSHIP IMPRVMT DUES	708	585	1,246	658	1,236	825	(411)	-33.3%	
11	U28 SUPT'S CONFERENCE	1,011	340	830	162	824	825	1	0.1%	
12	U28 SUPT'S TRAVEL	758	0	277	0	0	0	0	FY24=0	
13	U28 DIRECTOR FINANCE/OPERATIONS	26,402	26,886	29,113	27,987	28,294	29,170	876	3.1%	
14	U28 FINANCE SUPPORT SALARIES	24,196	27,100	25,558	27,270	27,433	28,665	1,232	4.5%	*Contractual step/COLA increases
15	U28 SUB CALLER	1,708	1,755	1,895	1,883	1,939	1,980	41	2.1%	
16	U28 OFFICE SUPPLIES	1,390	2,276	1,522	1,871	1,648	1,925	277	16.8%	*Increase to meet higher prices
17	U28 POSTAGE	505	374	554	534	549	550	1	0.2%	
18	U28 MACHINE RENTAL CONTRACT	1,052	1,608	1,578	1,727	1,786	1,787	1	0.1%	
19	U28 MACHINE MAINTENANCE	379	0	415	0	412	0	(412)	-100.0%	
20	U28 CLASSIFIED ADS	126	30	138	17	137	137	0	0.0%	
21	U28 OTHER CONFERENCES	758	82	830	551	824	825	1	0.1%	
22	U28 FINANCE DIRECTOR TRAVEL	379	195	415	416	412	825	413	100.2%	*Return to in-person meetings
23	U28 LEGAL COUNSEL-UNION	606	565	664	613	659	660	1	0.2%	
24	U28 COMPUTER CONTRACTED SERVICES	4,422	3,813	5,121	1,000	0	0	0	FY24=0	
25	U28 ADMINISTRATIVE TECHNOLOGY	126	0	138	0	137	137	0	0.0%	
26	U28 MISC EXPENSE	126	157	138	517	549	550	1	0.2%	
27	U28 TRAVEL	0	0	0	0	275	275	0	0.0%	
	TOTAL ADMINISTRATION	127,934	132,806	141,726	129,747	139,836	139,945	109	0.1%	
INSTRUCTION										
27	PRINCIPAL'S SALARY	93,275	91,035	94,676	94,676	96,570	102,150	5,580	5.8%	*Raise due to earning of degree
28	CLERICAL SALARIES	51,727	53,245	55,786	55,826	56,526	57,561	1,035	1.8%	
29	OFFICE MACHINE MAINTENANCE	8,000	4,250	8,000	7,135	8,000	8,000	0	0.0%	
30	OFFICE SUPPLIES	4,600	1,475	4,600	4,815	4,600	4,600	0	0.0%	
31	PRINCIPAL'S PROFESSIONAL EXPENSE	800	560	800	1,189	800	800	0	0.0%	
32	SUMMER PROGRAM SERVICES	7,500	4,524	8,000	4,746	8,000	5,000	(3,000)	-37.5%	
33	CLASSROOM TEACHERS' SALARIES REG ED	728,048	487,476	679,944	405,994	636,358	670,073	33,715	5.3%	*Mandated 0.33 FTE ELL teacher
34	TEACHER SPECIALIST SALARIES REG ED	100,333	98,135	130,052	71,994	144,061	153,107	9,046	6.3%	*Slightly underbudgeted in FY24
35	TEACHER SPECIALIST SALARIES SPED	209,150	205,531	200,277	175,277	210,382	204,848	(5,534)	-2.6%	
36	THERAPEUTIC SALARIES-SPED	84,822	98,176	92,489	95,065	105,215	163,015	57,800	54.9%	*0.5 Counselor added to general budget
37	SPED CONTRACTED SERVICES	25,000	29,787	25,000	41,979	20,000	18,500	(1,500)	-7.5%	*Monitor through the next months
38	SUBSTITUTES' SALARIES	18,500	23,282	20,500	43,416	24,000	27,500	3,500	14.6%	*Increase in sub rates and sub usage
40	TEACHER AIDES' SALARIES	85,901	113,987	123,648	127,617	127,639	131,382	3,743	2.9%	
41	TEACHER AIDES' SALARIES SPED	117,211	90,655	185,310	126,423	180,375	199,240	18,865	10.5%	*Mandated need for an additional 1:1 position
42	LIBRARY AND MEDIA SPECIALIST	60,412	80,559	80,559	80,529	81,768	82,994	1,226	1.5%	
44	PROFESSIONAL DEVELOPMENT	5,000	5,449	5,330	3,613	5,000	5,000	0	0.0%	
45	PROFESSIONAL DEV TUITION REIMB	2,000	1,190	1,700	0	1,700	1,500	(200)	-11.8%	
46	TEXTBOOKS & INSTRUCTIONAL MATERIALS	6,500	146	6,500	6,490	6,500	6,500	0	0.0%	
47	LIBRARY CONTRACTED SERVICE	1,100	0	1,100	0	1,100	600	(500)	-45.5%	
48	LIBRARY MATERIALS	1,500	3,224	1,000	3,470	1,000	2,500	1,500	150.0%	*Increase in cost of materials
49	INSTRUCTIONAL SUPPLIES	12,000	6,423	10,000	12,036	10,000	12,500	2,500	25.0%	*Increase due to lack of ESSER funding in FY25
50	INSTRUCTIONAL SUPPLIES SPED	2,000	6,179	1,500	599	3,000	3,000	0	0.0%	
51	ANTI RACISM COMMITMENT			2,500	2,531	5,000	5,000	0	0.0%	
52	FIELD TRIP TRANSPORTATION	2,000	1,799	1,000	1,286	2,000	2,500	500	25.0%	*Increase in transportation costs
53	INSTRUCTIONAL HARDWARE & SOFTWARE	13,050	13,397	13,050	12,932	14,000	14,000	0	0.0%	
54	TESTING AND ASSESSMENT MATERIALS	1,000	1,576	800	1,147	1,500	1,500	0	0.0%	
55	PSYCHOLOGIST'S SALARY	55,368	69,333	72,534	72,534	76,198	80,285	4,087	5.4%	*Lane change
56	U28 DIRECTOR OF STUDENT SUPPORT SALARY	25,946	25,980	28,234	22,270	28,580	29,464	884	3.1%	
57	U28 STUDENT SUPPORT COORDINATOR SALARY	14,459	14,866	16,092	14,508	16,421	18,006	1,585	9.7%	*Increase from 0.95 to 1.0 FTE

LINE	ACCOUNT TITLE	FY22	FY22	FY23	FY23	FY24	FY25	\$	%
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	CHG	CHG

98	TOTAL SCHOOL BUDGET	2,304,706	2,199,906	2,389,586	2,058,212	2,462,958	2,597,068	134,110	5.45%
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Grants and Other Revenues		FY25 Anticipated Amount to offset budget	
99	REAP		30,000
100	Title I		10,000
101	IDEA		45,000
102	Medicaid Special Article		2,000
	Total		87,000

Union #28 Budget Allocation Five-Year Rolling Average

FY 23 Allocation

			October 1, 2021 Enrollments						
Town/District	Formula Cost Allocation		Student Counts By District	Pre-School	K -6	K-6 OOD	High School	HS OOD	Formula Calculation %
Budget:	\$731,694	Enrollment Weight:		0.5	1.0	1.0	0.1	0.1	FY23 Rate Factor
Erving	25.42%		192.3	21.0	112		56	3.25	0.25425
Leverett	27.86%		145.0	15.0	130				0.27864
Shutesbury	21.99%		115.0	13.0	102				0.21987
New Salem/Wendell (Swift River)	24.72%		130.0	16.0	114				0.24723
TOTAL U28	100.00%		582.3	65.0	458.0	0.0	56.0	3.3	1.0000

FY 24 Allocation

			October 1, 2022 Enrollments						
Town/District	Formula Cost Allocation		Student Counts By District	Pre-School	K -6	K-6 OOD	High School	HS OOD	FY24 Rate Factor
Budet:	\$764,830	Enrollment Weight:		0.5	1.0	1.0	0.1	0.1	FY23 Rate Factor
Erving	25.00%		196.0	23	106		64	3	0.24572
Leverett	27.47%		141.0	16	125				0.27077
Shutesbury	22.65%		124.0	19	105				0.23310
New Salem/Wendell (Swift River)	24.88%		131.0	16	115				0.25041
TOTAL U28	100.00%		592.0	74.0	451.0	0.0	64.0	3.0	1.0000

Average of FY23 and FY24 Rate Factors	
FY23 Rate Factor	FY24 Rate Factors
25.43%	25.00%
27.86%	27.47%
21.99%	22.65%
24.72%	24.88%

FY 25 Allocation

			October 1, 2023 Enrollments						
Town/District	Formula Cost Allocation		Student Counts By District	Pre-School	K -6	K-6 OOD	High School	HS OOD	FY25 Rate Factor
Budget:	\$791,085	Enrollment Weight:		0.5	1.0	1.0	0.1	0.1	FY23 Rate Factor
Erving	25.01%		188.0	18	105	2	60	3	0.25046
Leverett	27.50%		142.0	15	127				0.27545
Shutesbury	22.16%		111.0	15	96				0.21196
New Salem/Wendell (Swift River)	25.33%		137.0	18	119				0.26213
TOTAL U28	100.00%		578.0	66.0	447.0	2.0	60.0	3.0	1.0000

Average of FY23, FY24, and FY25 Rate Factors		
FY23 Rate Factor	FY24 Rate Factor	FY25 Rate Factor
25.42%	24.57%	25.01%
27.86%	27.08%	27.50%
21.99%	23.31%	22.16%
24.72%	25.04%	25.33%