

# **Leverett Elementary School**

**Fiscal Year 2025 Budget**

**FINAL ADOPTION**

**Approved March 4, 2024**

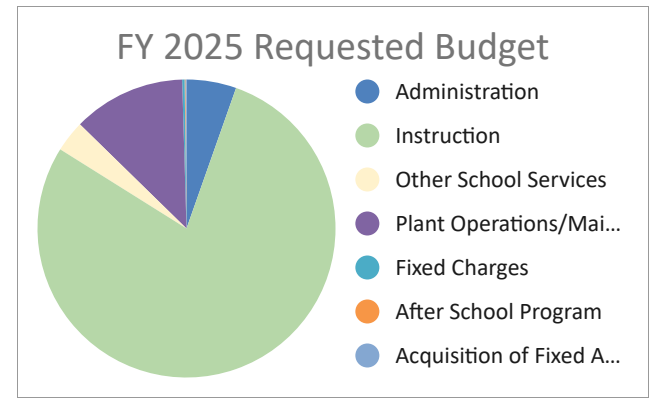
Leverett Elementary School  
Fiscal Year 2025  
Uses and Sources of Funding Budget Summary

	FY2024	FY2025		
Uses of Funding	Budget Amount	Requested Budget	\$ Difference	% Difference
Administration	\$139,836	\$139,945	\$109	0.08%
Instruction	\$1,903,903	\$2,034,555	\$130,652	6.86%
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	
<b>Total Use of Funding</b>	<b>\$2,462,958</b>	<b>\$2,591,564</b>	<b>\$128,606</b>	<b>5.22%</b>

	FY 2024	FY 2025		
Sources of Funding	Budget Amount	Anticipated Amount	\$ Difference	% Difference
Proposed Town Appropriations	\$2,157,957	\$2,251,936	\$93,979	4.35%
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	\$172,628	\$22,628	15.09%
<b>Total Sources of Funding</b>	<b>\$2,462,957</b>	<b>\$2,591,564</b>	<b>\$128,607</b>	<b>5.22%</b>

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)
- \***Additional budgeted revenue for School Choice**



4000		FY22	FY22	FY23	FY23	FY24	FY25	\$	%
LINE	ACCOUNT TITLE	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	CHG	CHG
<b>ADMINISTRATION</b>									
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%
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%
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%
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%
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%
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%
<b>TOTAL ADMINISTRATION</b>		<b>127,934</b>	<b>132,806</b>	<b>141,726</b>	<b>129,747</b>	<b>139,836</b>	<b>139,945</b>	<b>109</b>	<b>0.1%</b>

\*No FY24 EOYR Audit

\*Contractual step/COLA increases

\*Contractual step/COLA increases

\*Increase to meet higher prices

\*Return to in-person meetings

<b>INSTRUCTION</b>									
27	PRINCIPAL'S SALARY	93,275	91,035	94,676	94,676	96,570	102,150	5,580	5.8%
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%
34	TEACHER SPECIALIST SALARIES REG ED	100,333	98,135	130,052	71,994	144,061	153,107	9,046	6.3%
35	TEACHER SPECIALIST SALARIES SPED	209,150	205,531	200,277	175,277	210,382	213,523	3,141	1.5%
36	THERAPEUTIC SALARIES-SPED	84,822	98,176	92,489	95,065	105,215	163,015	57,800	54.9%
37	SPED CONTRACTED SERVICES	25,000	29,787	25,000	41,979	20,000	18,500	(1,500)	-7.5%
38	SUBSTITUTES' SALARIES	18,500	23,282	20,500	43,416	24,000	27,500	3,500	14.6%
40	TEACHER AIDES' SALARIES	85,901	113,987	123,648	127,617	127,639	121,802	(5,837)	-4.6%
41	TEACHER AIDES' SALARIES SPED	117,211	90,655	185,310	126,423	180,375	199,240	18,865	10.5%
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	4,000	(1,000)	-20.0%
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	500	(600)	-54.5%
48	LIBRARY MATERIALS	1,500	3,224	1,000	3,470	1,000	1,500	500	50.0%
49	INSTRUCTIONAL SUPPLIES	12,000	6,423	10,000	12,036	10,000	11,000	1,000	10.0%
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	4,000	(1,000)	-20.0%
52	FIELD TRIP TRANSPORTATION	2,000	1,799	1,000	1,286	2,000	2,500	500	25.0%

\*Raise due to earning of degree

\*Mandated 0.33 FTE ELL teacher

\*Slightly underbudgeted in FY24

\*0.5 Counselor added to general budget

\*Monitor through the next months

\*Increase in sub rates and sub usage

\*Mandated need for an additional 1:1 position

\*Increase in cost of materials

\*Increase due to lack of ESSER funding in FY25

\*Increase in transportation costs

4000		FY22	FY22	FY23	FY23	FY24	FY25	\$	%	
LINE	ACCOUNT TITLE	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	CHG	CHG	
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
59	U28 SPED DIRECTOR'S TRAVEL	758	779	830	831	824	825	1	0.1%	
60	U28 CURRICULUM & INSTRUCTION COORDINATOR	11,150	0	12,418	14,154	20,935	21,449	514	2.5%	
61	U28 EARLY CHILDHOOD COORDINATOR	1,986	1,998	2,358	2,303	2,809	3,246	437	15.6%	*All COLA absorbed in non-grant salary portion
62	U28 EARLY CHILDHOOD PROGRAM ASSISTANT	1,013	1,041	1,267	534	1,257	1,628	371	29.5%	*All COLA absorbed in non-grant salary portion
63	U28 STIPENDS	126	0	138	0	137	137	0	0.0%	
64	U28 PROFESSIONAL DEVELOPMENT	1,516	970	1,661	942	1,648	1,650	2	0.1%	
<b>GROSS INSTRUCTION</b>		<b>1,753,751</b>	<b>1,537,027</b>	<b>1,889,653</b>	<b>1,508,861</b>	<b>1,903,903</b>	<b>2,034,555</b>	<b>130,652</b>	<b>6.86%</b>	

OTHER SCHOOL SERVICES										
65	NURSE'S SALARY - REG	54,620	53,000	57,350	57,470	60,065	62,905	2,840	4.7%	*Step/COLA increase
66	DOCTOR'S CONTRACTED SERVICES	500	500	500	500	500	500	0	0.0%	
67	HEALTH SUPPLIES	1,400	983	1,400	1,323	1,400	1,400	0	0.0%	
68	GREENHOUSE PROGRAM	6,000	6,000	6,000	6,000	6,000	6,000	0	0.0%	
69	SPED TRANSPORTATION	2,500	37,144	2,500	10,275	2,500	2,500	0	0.0%	
70	FOOD SERVICE	24,000	7,938	30,000	30,000	30,000	15,000	(15,000)	-50.0%	
<b>TOTAL OTHER SCHOOL SERVICES</b>		<b>89,020</b>	<b>105,565</b>	<b>97,750</b>	<b>105,568</b>	<b>100,465</b>	<b>88,305</b>	<b>(12,160)</b>	<b>-12.10%</b>	

PLANT OPERATIONS/MAINTENANCE										
71	CUSTODIAL SALARIES	98,221	106,802	107,232	98,644	101,574	104,225	2,651	2.6%	
72	CUSTODIAL SUPPLIES	9,000	6,968	7,500	7,689	7,500	7,750	250	3.3%	
73	FUEL	38,400	85,461	38,400	82,984	55,000	59,000	4,000	7.3%	*Increase in heating costs
74	SCHOOL TELEPHONE	1,000	6,000	1,000	8,587	6,000	7,125	1,125	18.8%	*Projected increase in monthly phone costs
75	SCHOOL POWER	30,630	33,840	30,630	43,837	40,000	41,500	1,500	3.8%	
76	ENVIRONMENTAL SERVICES	6,500	9,400	8,000	10,492	9,500	10,000	500	5.3%	
77	BUILDING MAINTENANCE	9,500	10,945	9,000	12,827	11,000	12,000	1,000	9.1%	
78	EQUIPMENT MAINTENANCE	22,000	23,386	20,000	28,835	24,000	28,000	4,000	16.7%	*Additional sprinkler repair expenses
79	EXTRAORDINARY MAINTENANCE	4,500	16,941	4,000	8,178	15,000	15,000	0	0.0%	
80	NETWORKING & TELECOMMUNICATIONS	7,500	1,776	7,000	417	16,638	14,600	(2,038)	-12.2%	*Reduction after first year setup expense
81	TECHNOLOGY MAINTENANCE & SUPPLIES	15,050	23,002	14,000	590	15,000	15,000	0	0.0%	
82	U28 CENTRAL OFFICE TELEPHONE	303	726	747	822	907	907	0	0.0%	
83	U28 SUB CALLER TELEPHONE	152	130	152	139	152	165	13	8.6%	*Increased phone costs
86	U28 NETWORKING & TELECOMM	253	227	277	324	275	275	0	0.0%	
87	U28 TECHN MAINT CONTR SRV	1,264	1,608	1,384	1,200	1,099	1,100	1	0.1%	
<b>TOTAL PLANT OPERATIONS/MAINTENANCE</b>		<b>244,273</b>	<b>327,212</b>	<b>249,322</b>	<b>305,565</b>	<b>303,645</b>	<b>316,647</b>	<b>13,002</b>	<b>4.28%</b>	

FIXED CHARGES										
88	STUDENT INSURANCE COVERAGE	900	895	900	895	900	900	0	0.0%	
89	U28 DISABILITY INSURANCE	190	183	208	276	220	220	0	0.0%	
90	U28 BENEFIT CONTINGENCY	0	0	1,246	0	1,236	1,237	1	0.1%	
91	U28 COMMERCIAL LIABILITY	3,159	2,068	3,598	2,398	3,571	3,574	3	0.1%	
92	U28 E&O INSURANCE	442	1,144	484	504	481	481	0	0.0%	
93	U28 CENTRAL OFFICE RENT	0	0	0	0	415	412	(3)	-0.7%	
<b>TOTAL FIXED CHARGES</b>		<b>4,691</b>	<b>4,290</b>	<b>6,436</b>	<b>4,073</b>	<b>6,823</b>	<b>6,824</b>	<b>1</b>	<b>0.01%</b>	

AFTER SCHOOL PROGRAM										
94	AFTER SCHOOL PROGRAM	1,400	0	1,400	1,400	5,000	2,000	(3,000)	-60.0%	

4000		FY22	FY22	FY23	FY23	FY24	FY25	\$	%
LINE	ACCOUNT TITLE	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	CHG	CHG
	<b>TOTAL REVOLVING SUPPORT</b>	1,400	0	1,400	1,400	5,000	2,000	(3,000)	-214.29%
<b>ACQUISITION/IMPROVEMENT OF FIXED ASSETS</b>									
95	ACQUISITION OF EQUIPMENT	1,500	1,364	1,500	1,491	1,500	1,500	0	0.0%
96	U28 CENTRAL OFFICE NEW EQUIPMENT	1,137	1,724	1,799	1,507	1,786	1,787	1	0.1%
	<b>TOTAL IMPROVEMENT OF FIXED ASSETS</b>	<b>2,637</b>	<b>3,088</b>	<b>3,299</b>	<b>2,998</b>	<b>3,286</b>	<b>3,287</b>	<b>1</b>	<b>0.0%</b>
<b>PROGRAMS WITH OTHER SCHOOLS</b>									
97	SPECIAL EDUCATION TUITION	81,000	89,918	0	0	0	0	0	FY=24
	<b>TOTAL PROGRAMS WITH OTHER SCHOOLS</b>	<b>81,000</b>	<b>89,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>98</b>	<b>TOTAL SCHOOL BUDGET</b>	<b>2,304,706</b>	<b>2,199,906</b>	<b>2,389,586</b>	<b>2,058,212</b>	<b>2,462,958</b>	<b>2,591,564</b>	<b>128,606</b>	<b>5.22%</b>

		FY25 Anticipated Amount to offset budget	
<b>Grants and Other Revenues</b>			
99	REAP		30,000
100	Title I		10,000
101	IDEA		45,000
102	Medicaid Special Article		2,000
	<b>Total</b>		<b>87,000</b>

### Union #28 Budget Allocation Five-Year Rolling Average

<b>FY 23 Allocation</b>			<b>October 1, 2021 Enrollments</b>						
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:			<b>0.5</b>	<b>1.0</b>	<b>1.0</b>	<b>0.1</b>	<b>0.1</b>	<b>FY23 Rate Factor</b>
Erving	25.42%		192.3	<b>21.0</b>	<b>112</b>		<b>56</b>	<b>3.25</b>	<b>0.25425</b>
Leverett	27.86%		145.0	<b>15.0</b>	<b>130</b>				<b>0.27864</b>
Shutesbury	21.99%		115.0	<b>13.0</b>	<b>102</b>				<b>0.21987</b>
New Salem/Wendell (Swift River)	24.72%		130.0	<b>16.0</b>	<b>114</b>				<b>0.24723</b>
<b>TOTAL U28</b>	<b>100.00%</b>		<b>582.3</b>	<b>65.0</b>	<b>458.0</b>	<b>0.0</b>	<b>56.0</b>	<b>3.3</b>	<b>1.0000</b>

<b>FY 24 Allocation</b>			<b>October 1, 2022 Enrollments</b>						
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:			<b>0.5</b>	<b>1.0</b>	<b>1.0</b>	<b>0.1</b>	<b>0.1</b>	<b>FY23 Rate Factor</b>
Erving	25.00%		196.0	<b>23</b>	<b>106</b>		<b>64</b>	<b>3</b>	<b>0.24572</b>
Leverett	27.47%		141.0	<b>16</b>	<b>125</b>				<b>0.27077</b>
Shutesbury	22.65%		124.0	<b>19</b>	<b>105</b>				<b>0.23310</b>
New Salem/Wendell (Swift River)	24.88%		131.0	<b>16</b>	<b>115</b>				<b>0.25041</b>
<b>TOTAL U28</b>	<b>100.00%</b>		<b>592.0</b>	<b>74.0</b>	<b>451.0</b>	<b>0.0</b>	<b>64.0</b>	<b>3.0</b>	<b>1.00000</b>

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

<b>FY 25 Allocation</b>			<b>October 1, 2023 Enrollments</b>						
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:			<b>0.5</b>	<b>1.0</b>	<b>1.0</b>	<b>0.1</b>	<b>0.1</b>	<b>FY23 Rate Factor</b>
Erving	25.01%		188.0	<b>18</b>	<b>105</b>	<b>2</b>	<b>60</b>	<b>3</b>	<b>0.25046</b>
Leverett	27.50%		142.0	<b>15</b>	<b>127</b>				<b>0.27545</b>
Shutesbury	22.16%		111.0	<b>15</b>	<b>96</b>				<b>0.21196</b>
New Salem/Wendell (Swift River)	25.33%		137.0	<b>18</b>	<b>119</b>				<b>0.26213</b>
<b>TOTAL U28</b>	<b>100.00%</b>		<b>578.0</b>	<b>66.0</b>	<b>447.0</b>	<b>2.0</b>	<b>60.0</b>	<b>3.0</b>	<b>1.00000</b>

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