

Leverett Elementary School

Fiscal Year 2022 Budget

BUDGET HEARING

March 1, 2021

**LEVERETT ELEMENTARY SCHOOL
FY22 BUDGET DRIVERS**

DRAFT

LINE	ACCOUNT TITLE	\$ CHANGE	% CHANGE	DESCRIPTION
ADMINISTRATION				
1	CONTRACTED SERVICES-MEDICAID FEES	\$ 2,000.00	FY21=0	
2	SCHOOL COMMITTEE ADVERTISING	\$ -	0.00%	
3	ALL OTHER EXPENSE (AUDIT, MASC)	\$ -	0.00%	End of Year Report Audit
4	LEGAL COUNSEL-LOCAL	\$ -	0.00%	
5	NETWORK SUPPORT / MAINTENANCE	\$ -	FY21=0	
6	U28 SUPT'S SALARY	\$ (314.00)	-0.89%	Contractual increase and U28 Allocation change
7	U28 SECRETARY'S SALARY	\$ (136.00)	-0.89%	
8	U28 FISCAL AGENT TREASURER	\$ -	FY21=0	
9	U28 OTHER SCHOOL COMM EXPENSE	\$ (11.00)	-2.82%	Union #28 School Committee Prof Development
10	U28 PROFESSIONAL LIBRARY	\$ (4.00)	-3.08%	
11	U28 SUPERINTENDENT MISC EXPENSE	\$ 33.00	2.99%	Contract Benefits
12	U28 EDUC LEADERSHIP IMPRVMT DUES	\$ (19.00)	-2.61%	
13	U28 SUPT'S CONFERENCE	\$ (28.00)	-2.69%	
14	U28 SUPT'S TRAVEL	\$ (21.00)	-2.70%	
15	U28 DIRECTOR FINANCE/OPERATIONS	\$ (236.00)	-0.89%	Based on new contract
16	U28 FINANCE SUPPORT SALARIES	\$ 96.00	0.40%	Central Office staff salaries (1.8 FTE) new hire
17	U28 SUB CALLER	\$ (15.00)	-0.87%	
18	U28 OFFICE SUPPLIES	\$ (169.00)	-10.84%	
19	U28 POSTAGE	\$ (15.00)	-2.88%	
20	U28 MACHINE RENTAL CONTRACT	\$ 273.00	35.04%	
21	U28 MACHINE MAINTENANCE	\$ (322.00)	-45.93%	
22	U28 CLASSIFIED ADS	\$ (4.00)	-3.08%	
23	U28 OTHER CONFERENCES	\$ (21.00)	-2.70%	
24	U28 FINANCE DIRECTOR TRAVEL	\$ (245.00)	-39.26%	
25	U28 LEGAL COUNSEL-UNION	\$ (173.00)	-22.21%	
26	U28 RECORDS RETENTION	\$ (520.00)	-100.00%	
27	U28 COMPUTER CONTRACTED SERVICES	\$ (125.00)	-2.75%	
28	U28 ADMINISTRATIVE TECHNOLOGY	\$ (4.00)	-3.08%	
29	U28 SUPT AND FINANCE DR MISC EXP	\$ (264.00)	-67.69%	To support other expenses incurred by Central Office
TOTAL ADMINISTRATION CHANGES:		\$ (244)	-0.2%	
INSTRUCTION				
30	PRINCIPAL'S SALARY	\$ -	0.00%	
31	CLERICAL SALARIES	\$ 3,357.17	6.94%	Step increase
32	OFFICE MACHINE MAINTENANCE	\$ -	0.00%	
33	OFFICE SUPPLIES	\$ -	0.00%	
34	PRINCIPAL'S PROFESSIONAL EXPENSE	\$ -	0.00%	
35	SUMMER PROGRAM SERVICES	\$ -	0.00%	
36	CLASSROOM TEACHERS' SALARIES REG ED	\$ 20,522.49	2.90%	Step & COLA
37	TEACHER SPECIALIST SALARIES REG ED	\$ 4,214.00	4.38%	Step & COLA
38	TEACHER SPECIALIST SALARIES SPED	\$ 4,626.00	2.26%	Step & COLA
39	INSTRUCTIONAL COORDINATORS SPED	\$ -	FY21=0	
40	THERAPEUTIC SALARIES-SPED	\$ 3,428.50	4.21%	Step & COLA
41	SPED CONTRACTED SERVICES	\$ -	0.00%	
42	SUBSTITUTES' SALARIES	\$ -	0.00%	
43	SUBSTITUTES' SALARIES SPED	\$ -	FY21=0	
44	TEACHER AIDES' SALARIES	\$ 33,913.08	65.23%	Step & COLA Staffing changes
45	TEACHER AIDES' SALARIES SPED	\$ (20,538.71)	-14.91%	Step & COLA Staffing changes
46	LIBRARIAN SALARY	\$ 2,406.40	4.15%	Step & COLA

**LEVERETT ELEMENTARY SCHOOL
FY22 BUDGET DRIVERS**

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LINE	ACCOUNT TITLE	\$ CHANGE	% CHANGE	DESCRIPTION
47	PROF DEV SUBSTITUTES' SALARIES REG ED	\$ -	FY21=0	
48	PROFESSIONAL DEVELOPMENT	\$ 500.00	11.11%	
49	PROFESSIONAL DEV TUITION REIMB	\$ 500.00	33.33%	
50	TEXTBOOKS & INSTRUCTIONAL MATERIALS	\$ 50.00	0.78%	
51	LIBRARY CONTRACTED SERVICE	\$ -	0.00%	
52	LIBRARY MATERIALS	\$ -	0.00%	
53	INSTRUCTIONAL SUPPLIES	\$ -	0.00%	
54	INSTRUCTIONAL SUPPLIES SPED	\$ -	0.00%	
55	FIELD TRIP TRANSPORTATION	\$ -	0.00%	
56	INSTRUCTIONAL HARDWARE & SOFTWARE	\$ -	0.00%	Funds reallocated to proper account plus Chrome Books
57	TESTING AND ASSESSMENT MATERIALS	\$ -	0.00%	
58	PSYCHOLOGIST'S SALARY	\$ 2,136.80	4.01%	Step and COLA
59	U28 DIRECTOR OF STUDENT SUPPORT SALARY	\$ (232.00)	-0.89%	
60	U28 STUDENT SUPPORT COORDINATOR SALARY	\$ (130.00)	-0.89%	
61	U28 SPED INSTRUCTIONAL SUPPLIES	\$ (130.00)	-100.00%	
62	U28 SPED DIRECTOR'S TRAVEL	\$ (177.00)	-18.93%	
63	U28 DIRECTOR OF LEARNING DESIGN	\$ (100.00)	-0.89%	PT district-wide position, (.6 FTE)
64	U28 DATA & EVAL SPECIALIST	\$ -	FY21=0	
65	U28 EC COORDINATOR	\$ 282.00	16.55%	
66	U28 EC PROGRAM ASSISTANT	\$ 60.00	6.30%	
67	U28 STIPENDS	\$ (264.00)	-67.69%	Stipends for Internal training and PD Union Wide
68	U28 PROFESSIONAL DEVELOPMENT	\$ (43.00)	-2.76%	PD for other staff (MCPPO, Tyler Technologies, Personnel Admin)
	TOTAL INSTRUCTION CHANGES	\$ 54,381.73	3.20%	
	OTHER SCHOOL SERVICES			
69	NURSE'S SALARY - REG	\$ 2,196.78	4.19%	Step and COLA
70	DOCTOR'S CONTRACTED SERVICES	\$ -	0.00%	
71	HEALTH SUPPLIES	\$ -	0.00%	SNAP budgeted for in this line
72	AFTERSCHOOL PROGRAM	\$ -	FY21=0	
74	TRANSPORTATION KINDERGARTEN	\$ -	FY21=0	
75	SPED TRANSPORTATION	\$ 1,000.00	66.67%	
76	FOOD SERVICE	\$ 2,000.00	9.09%	Increased to match estimated need
	TOTAL OTHER SCHOOL SERVICES CHANGES	\$ 5,196.78	6.20%	
	PLANT OPERATIONS/MAINTENANCE			
77	CUSTODIAL SALARIES	\$ (507.44)	-0.51%	Step and COLA (2 FTE) Move to equal compensation for both employees
78	CUSTODIAL SUPPLIES	\$ -	0.00%	
79	FUEL	\$ -	0.00%	
80	SCHOOL TELEPHONE	\$ -	0.00%	
81	SCHOOL POWER	\$ -	0.00%	Based on historical usage
82	ENERGY STABILIZATION (TOWN)	\$ -	FY21=0	
83	ENVIRONMENTAL SERVICES	\$ -	0.00%	Based on current contracts
84	BUILDING MAINTENANCE	\$ -	0.00%	
85	MAINTENANCE TRAVEL	\$ -	FY21=0	
86	EQUIPMENT MAINTENANCE	\$ -	0.00%	
87	EXTRAORDINARY MAINTENANCE	\$ -	0.00%	
88	NETWORKING & TELECOMMUNICATIONS	\$ -	0.00%	
89	TECHNOLOGY MAINTENANCE & SUPPLIES	\$ -	0.00%	Reallocation of software, Lexia increase
90	U28 CENTRAL OFFICE CUSTODIAN'S SALARY	\$ (919.00)	-100.00%	
91	U28 CENTRAL OFFICE TELEPHONE	\$ (217.00)	-41.73%	

**LEVERETT ELEMENTARY SCHOOL
FY22 BUDGET DRIVERS**

DRAFT

LINE	ACCOUNT TITLE	\$ CHANGE	% CHANGE	DESCRIPTION
92	U28 SUB CALLER TELEPHONE	\$ (108.00)	-41.54%	
93	U28 BUILDING MAINT CONTRACTED SERVICES	\$ (130.00)	-100.00%	
94	U28 BUILDING MAINT MATERIALS	\$ -	FY21=0	
95	U28 NETWORKING & TELECOMM	\$ (7.00)	-2.69%	
96	U28 TECHNOLOGY MAINTENANCE	\$ -	FY21=0	
97	U28 TECHN MAINT CONTR SRV	\$ (35.00)	-2.69%	
	TOTAL PLANT OPS/MAINT CHANGES	\$ (1,923.44)	-0.78%	
	FIXED CHARGES			
98	STUDENT INSURANCE COVERAGE	\$ -	0.00%	
99	U28 DISABILITY INSURANCE	\$ (5.00)	-2.56%	
100	U28 COMMERCIAL LIABILITY	\$ 41.00	1.31%	
101	U28 E&O INSURANCE	\$ (13.00)	-2.86%	
102	U28 CENTRAL OFFICE RENT	\$ (2,073.00)	-100.00%	
	TOTAL FIXED CHARGES CHANGES	\$ (2,050.00)	-30.41%	
	AFTER SCHOOL PROGRAM			
103	AFTER SCHOOL PROGRAM	\$ -	0.00%	
	TOTAL REVOLVING SUPPORT	\$ -	0.00%	
	IMPROVEMENT OF FIXED ASSETS			
104	ACQUISTION OF EQUIPMENT	\$ -	0.00%	
105	U28 CENTRAL OFFICE NEW EQUIPMENT	\$ (32.00)	-2.74%	
106	U28 SUB CALLER EQUIPMENT	\$ -	FY21=0	
	TOTAL IMPROVEMENT OF FIXED ASSETS	\$ (32.00)	-1.20%	
	GRAND TOTAL OPERATING CHANGES	\$ 55,329	6.29%	
	EXTRORDINARY EXPENSE			
107	SPECIAL EDUCATION TUITION	81,000	0.00%	Possible continuation of placement
	TOTAL PROGRAMS WITH OTHER SCHOOLS	81,000	FY21=0	
108	TOTAL SCHOOL BUDGET	136,329	6.3%	
109	SCHOOL CHOICE UTILIZED	0	0.0%	
110	GRANTS/OTHER INCOME UTILIZED	(8,408)	-6.0%	
111	MEDICAID INCOME UTILIZED		FY21=0	
112	NET TOTAL SCHOOL BUDGET	0	0.0%	
113	ADDITIONAL	0	FY21=0	
114	NET TOTAL SCHOOL BUDGET	144,737	7.7%	

**LEVERETT ELEMENTARY SCHOOL
FY22 BUDGET DRIVERS**

DRAFT

LINE	ACCOUNT TITLE	\$ CHANGE	% CHANGE	DESCRIPTION
OTHER REVENUE SOURCES				AS SHOW ABOVE
115	REAP	\$ -	0.0%	Based on historical revenues
116	INCLUSIVE PRE-SCHOOL LEARNING ENVIRONMENT	\$ -	FY21=0	
117	TITLE I	\$ -	FY21=0	Based on Qualified Need
118	TITLE IIA	\$ -	FY21=0	Used to do Union #28 Wide PD
119	FED SPECIAL EDUCATION	\$ -	0.0%	
120	FED SPECIAL EDUCATION EC SUPPORT	\$ -	FY21=0	Based on historical revenues
121	CIRCUIT BREAKER	\$ -	FY21=0	
122	KINDERGARTEN ENHANCEMENT	\$ -	FY21=0	
123	OTHER	\$ -	0.0%	
124	SCHOOL CHOICE	\$ -	0.0%	Based FY19 receipts
125	MEDICAID/SPED SPECIAL ARTICLE	\$ -	0.0%	Town retained Medicaid
126	EC CHILDHOOD TUITION REV. FUND	\$ (8,408)	-9.5%	Based FY19 receipts
TOTAL OTHER REVENUE CHANGES		\$ (8,408)	-3.6%	

Note: Revenue projections are highly volatile and school choice is in a rapidly declining balance situation as it has been used to offset significant budget reductions and shortfalls in recent years to support the town's financial situation.

Glossary	
Allocation	Union 28 Cost Allocation is based on the enrollment for each town
COLA	Contractual salary increase based on a percentage above the previous annual salary (Cost Of Living Adjustment)
Longevity	Contractual increase based on years of service at an institution
Step	Contractual salary increase based on years of professional experience

LINE	ACCOUNT	ACCOUNT TITLE	FY18	FY18	FY19	FY19	FY20	FY20	FY21	FY22	\$	%
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	CHG	CHG
ADMINISTRATION												
1	10002.02.1.110.8.04.42.0.00	CONTRACTED SERVICES-MEDICAID FEES	2,000	1,693	2,000	2,368	0	0	0	2,000	2,000	FY21=0
2	10002.02.1.110.8.06.44.0.00	SCHOOL COMMITTEE ADVERTISING	1,000	1,023	1,000	754	1,000	318	1,000	1,000	0	0.0%
3	10002.02.1.110.8.06.69.0.00	ALL OTHER EXPENSE (AUDIT, MASC)	1,500	987	1,500	500	3,500	2,969	3,500	3,500	0	0.0%
4	10002.02.1.430.8.04.40.0.00	LEGAL COUNSEL-LOCAL	4,800	5,200	4,800	950	4,800	4,800	4,800	4,800	0	0.0%
5		NETWORK SUPPORT / MAINTENANCE									0	FY21=0
6	10002.28.1.210.8.01.10.0.00	U28 SUPT'S SALARY	30,550	30,561	29,913	30,692	33,428	33,598	35,433	35,119	(314)	-0.9%
7	10002.28.1.210.8.02.11.0.00	U28 SECRETARY'S SALARY	13,866	14,757	13,554	13,217	14,473	14,473	15,357	15,221	(136)	-0.9%
8	10002.28.1.410.8.01.11.0.00	U28 FISCAL AGENT TREASURER	347	0	0	0	0	0	0	0	0	FY21=0
9	10002.28.1.210.8.04.42.0.00	U28 OTHER SCHOOL COMM EXPENSE	184	282	176	370	375	75	390	379	(11)	-2.8%
10	10002.28.1.210.8.05.63.0.00	U28 PROFESSIONAL LIBRARY	49	127	47	0	125	0	130	126	(4)	-3.1%
11	10002.28.1.210.8.06.66.0.00	U28 SUPERINTENDENT MISC EXPENSE					969	1,377	1,104	1,137	33	3.0%
12	10002.28.1.210.8.06.60.0.00	U28 EDUC LEADERSHIP IMPRVMT DUES	636	608	658	913	700	565	727	708	(19)	-2.6%
13	10002.28.1.210.8.06.62.0.00	U28 SUPT'S CONFERENCE	734	1,124	705	454	1,000	741	1,039	1,011	(28)	-2.7%
14	10002.28.1.210.8.06.64.0.00	U28 SUPT'S TRAVEL	612	587	705	466	750	150	779	758	(21)	-2.7%
15	10002.28.1.410.8.01.10.0.00	U28 DIRECTOR FINANCE/OPERATIONS	24,959	23,614	23,121	22,944	25,100	25,100	26,638	26,402	(236)	-0.9%
16	10002.28.1.410.8.02.12.0.00	U28 FINANCE SUPPORT SALARIES	24,848	26,488	24,322	24,932	27,522	24,652	24,100	24,196	96	0.4%
17	10002.28.1.410.8.03.13.0.00	U28 SUB CALLER	1,526	1,519	1,494	1,473	1,624	1,624	1,723	1,708	(15)	-0.9%
18	10002.28.1.410.8.05.50.0.00	U28 OFFICE SUPPLIES	1,468	1,285	1,409	1,041	1,500	1,380	1,559	1,390	(169)	-10.8%
19	10002.28.1.410.8.05.51.0.00	U28 POSTAGE	612	370	587	470	500	476	520	505	(15)	-2.9%
20	10002.28.1.410.8.06.41.0.00	U28 MACHINE RENTAL CONTRACT	250	591	240	618	750	668	779	1,052	273	35.0%
21	10002.28.1.410.8.06.43.0.00	U28 MACHINE MAINTENANCE	612	75	634	174	675	614	701	379	(322)	-45.9%
22	10002.28.1.410.8.06.44.0.00	U28 CLASSIFIED ADS	61	58	117	53	125	98	130	126	(4)	-3.1%
23	10002.28.1.410.8.06.62.0.00	U28 OTHER CONFERENCES	245	468	470	140	500	46	779	758	(21)	-2.7%
24	10002.28.1.410.8.06.64.0.00	U28 FINANCE DIRECTOR TRAVEL	306	306	294	291	313	312	624	379	(245)	-39.3%
25	10002.28.1.430.8.06.40.0.00	U28 LEGAL COUNSEL-UNION	587	538	564	564	600	600	779	606	(173)	-22.2%
26		U28 RECORDS RETENTION					0	0	520	0	(520)	-100.0%
27	10002.28.1.450.8.04.42.0.00	U28 COMPUTER CONTRACTED SERVICES	3,494	3,252	3,406	3,901	4,000	4,582	4,547	4,422	(125)	-2.7%
28	10002.28.1.450.8.05.50.0.00	U28 ADMINISTRATIVE TECHNOLOGY	0		113	25	125	0	130	126	(4)	-3.1%
29	10002.28.1.450.8.06.50.0.00	U28 SUPT AND FINANCE DR MISC EXP			449	309	375	237	390	126	(264)	-67.7%
TOTAL ADMINISTRATION			115,246	115,513	112,278	107,619	124,829	119,455	128,178	127,934	(244)	-0.19%

INSTRUCTION												
30	10002.02.2.210.8.01.10.0.00	PRINCIPAL'S SALARY	87,864	87,864	89,622	91,311	92,000	91,000	93,275	93,275	0	0.0%
31	10002.02.2.210.8.02.11.0.00	CLERICAL SALARIES	39,884	36,284	42,324	38,572	46,705	46,456	48,370	51,727	3,357	6.9%
32	10002.02.2.210.8.04.43.0.00	OFFICE MACHINE MAINTENANCE	8,000	9,360	8,000	7,742	8,000	6,901	8,000	8,000	0	0.0%
33	10002.02.2.210.8.05.50.0.00	OFFICE SUPPLIES	4,600	2,822	4,600	2,799	4,600	2,913	4,600	4,600	0	0.0%
34	10002.02.2.210.8.06.58.0.00	PRINCIPAL'S PROFESSIONAL EXPENSE	800	674	800	652	800	585	800	800	0	0.0%
35	10002.02.2.302.0.00.15.0.00	SUMMER PROGRAM SERVICES	7,500	6,542	7,500	7,496	7,500	9,094	7,500	7,500	0	0.0%
36	10002.02.2.305.1.01.10.0.00	CLASSROOM TEACHERS' SALARIES REG ED	631,711	489,690	652,401	493,273	689,102	470,603	707,526	728,048	20,522	2.9%
37	10002.02.2.310.1.01.10.0.00	TEACHER SPECIALIST SALARIES REG ED	96,655	25,008	99,768	98,557	101,980	132,818	96,119	100,333	4,214	4.4%
38	10002.02.2.310.2.01.10.0.00	TEACHER SPECIALIST SALARIES SPED	201,489	170,452	208,255	168,837	214,794	195,337	204,524	209,150	4,626	2.3%
39	10002.02.2.315.2.01.10.0.00	INSTRUCTIONAL COORDINATORS SPED	0	0							0	FY21=0
40	10002.02.2.320.2.01.10.0.00	THERAPEUTIC SALARIES-SPED	97,245	89,784	76,343	72,072	76,319	76,364	81,394	84,822	3,429	4.2%
41	10002.02.2.320.2.04.47.0.00	SPED CONTRACTED SERVICES	30,000	22,866	25,000	18,701	25,000	22,137	25,000	25,000	0	0.0%
42	10002.02.2.325.1.03.15.0.00	SUBSTITUTES' SALARIES	18,000	16,732	18,360	17,381	18,360	25,092	18,500	18,500	0	0.0%
43	10002.02.2.325.2.03.15.0.00	SUBSTITUTES' SALARIES SPED	0	580	0	340					0	FY21=0
44	10002.02.2.330.1.03.14.0.00	TEACHER AIDES' SALARIES	73,117	76,516	75,079	110,389	76,752	64,642	51,988	85,901	33,913	65.2%
45	10002.02.2.330.2.03.14.0.00	TEACHER AIDES' SALARIES SPED	110,606	115,055	119,352	95,570	102,994	91,941	137,750	117,211	(20,539)	-14.9%
46	10002.02.2.340.8.01.10.0.00	LIBRARIAN SALARY	36,795	47,309	50,278	51,171	54,482	54,602	58,006	60,412	2,406	4.1%
47	10002.02.2.355.1.03.15.0.00	PROF DEV SUBSTITUTES' SALARIES REG ED	0	620	0	110	0	502			0	FY21=0
48	10002.02.2.357.1.04.47.0.00	PROFESSIONAL DEVELOPMENT	4,500	2,189	4,500	3,030	4,500	5,871	4,500	5,000	500	11.1%
49	10002.02.2.357.1.06.58.0.00	PROFESSIONAL DEV TUITION REIMB					1,500	0	1,500	2,000	500	33.3%
50	10002.02.2.410.1.05.50.0.00	TEXTBOOKS & INSTRUCTIONAL MATERIALS	6,450	6,826	6,450	6,455	6,450	13,364	6,450	6,500	50	0.8%
51	10002.02.2.415.1.04.47.0.00	LIBRARY CONTRACTED SERVICE	500	0	500	0	500	0	1,100	1,100	0	0.0%

LINE	ACCOUNT	ACCOUNT TITLE	FY18	FY18	FY19	FY19	FY20	FY20	FY21	FY22	\$	%
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	CHG	CHG
52	10002.02.2.415.1.05.50.0.00	LIBRARY MATERIALS	3,000	2,918	2,000	1,728	1,500	1,803	1,500	1,500	0	0.0%
53	10002.02.2.430.1.05.50.0.00	INSTRUCTIONAL SUPPLIES	13,000	12,228	12,000	11,599	12,000	10,941	12,000	12,000	0	0.0%
54	10002.02.2.430.2.05.50.0.00	INSTRUCTIONAL SUPPLIES SPED							2,000	2,000	0	0.0%
55	10002.02.2.440.1.04.46.0.00	FIELD TRIP TRANSPORTATION	3,500	3,791	2,000	2,120	2,000	1,978	2,000	2,000	0	0.0%
56	10002.02.2.455.1.05.50.0.00	INSTRUCTIONAL HARDWARE & SOFTWARE	18,300	12,824	18,300	25,210	18,300	26,391	13,050	13,050	0	0.0%
57	10002.02.2.720.1.05.50.0.00	TESTING AND ASSESSMENT MATERIALS	1,000	894	1,000	833	1,000	422	1,000	1,000	0	0.0%
58	10002.02.2.800.2.01.10.0.00	PSYCHOLOGIST'S SALARY	44,354	44,703	47,052	47,052	50,049	50,149	53,231	55,368	2,137	4.0%
59	10002.28.2.110.2.01.10.0.00	U28 DIRECTOR OF STUDENT SUPPORT SALARY	22,463	16,463	22,700	16,526	24,666	18,666	26,178	25,946	(232)	-0.9%
60	10002.28.2.110.2.02.11.0.00	U28 STUDENT SUPPORT COORDINATOR SALARY	9,879	8,379	9,660	8,637	11,579	11,926	14,589	14,459	(130)	-0.9%
61	10002.28.2.110.2.05.50.0.00	U28 SPED INSTRUCTIONAL SUPPLIES	122	25	117	0	125	18	130	0	(130)	-100.0%
62	10002.28.2.110.2.06.64.0.00	U28 SPED DIRECTOR'S TRAVEL	734	734	705	699	750	750	935	758	(177)	-18.9%
63	10002.28.2.315.1.01.10.0.00	U28 DIRECTOR OF LEARNING DESIGN	9,299	9,299	9,755	9,680	10,600	10,681	11,250	11,150	(100)	-0.9%
64		U28 DATA & EVAL SPECIALIST	0		0	0	0			0	0	FY21=0
65	10002.28.2.315.3.01.10.0.00	U28 EC COORDINATOR	454	463	709	704	1,312	1,312	1,704	1,986	282	16.5%
66	10002.28.2.315.3.01.11.0.00	U28 EC PROGRAM ASSISTANT	190	190	247	244	701	620	953	1,013	60	6.3%
67	10002.28.2.110.2.06.64.0.00	U28 STIPENDS			389	82	125	0	390	126	(264)	-67.7%
68	10002.28.2.357.1.04.42.0.00	U28 PROFESSIONAL DEVELOPMENT	0	1,308	940	775	750	567	1,559	1,516	(43)	-2.8%
		GROSS INSTRUCTION	1,582,012	1,321,392	1,616,706	1,410,346	1,667,795	1,446,446	1,699,370	1,753,751	54,382	3.20%

OTHER SCHOOL SERVICES												
69	10002.02.3.200.1.01.10.0.00	NURSE'S SALARY - REG	54,486	37,139	46,063	46,226	49,191	49,420	52,423	54,620	2,197	4.2%
70	10002.02.3.200.1.03.42.0.00	DOCTOR'S CONTRACTED SERVICES	500	500	500	500	500	500	500	500	0	0.0%
71	10002.02.3.200.1.05.50.0.00	HEALTH SUPPLIES	900	900	900	491	900	856	1,400	1,400	0	0.0%
72	10002.02.6.200.8.06.69.0.00	AFTERSCHOOL PROGRAM	0	0		0					0	FY21=0
73		GREENHOUSE PROGRAM							6,000	6,000	0	0.0%
74	10002.02.3.200.1.04.47.0.00	TRANSPORTATION KINDERGARTEN	0			0					0	FY21=0
75	10002.02.3.300.2.04.47.0.00	SPED TRANSPORTATION	500	500	1,500	1,500	1,000	420	1,500	2,500	1,000	66.7%
76	10002.02.3.400.8.06.69.0.00	FOOD SERVICE	15,000	16,000	17,500	17,500	20,000	30,000	22,000	24,000	2,000	9.1%
		TOTAL OTHER SCHOOL SERVICES	71,386	55,039	66,463	66,217	71,591	81,196	83,823	89,020	5,197	6.20%

PLANT OPERATIONS/MAINTENANCE												
77	10002.02.4.110.8.03.16.0.00	CUSTODIAL SALARIES	102,656	96,978	88,091	85,169	90,768	84,602	98,728	98,221	(507)	-0.5%
78	10002.02.4.110.8.05.50.0.00	CUSTODIAL SUPPLIES	9,000	8,385	9,000	8,384	9,000	7,761	9,000	9,000	0	0.0%
79	10002.02.4.120.8.04.66.0.00	FUEL	38,400	38,259	38,400	35,301	38,400	26,596	38,400	38,400	0	0.0%
80	10002.02.4.130.8.04.68.0.00	SCHOOL TELEPHONE	1,000	1,300	1,000	1,178	1,000	1,261	1,000	1,000	0	0.0%
81	10002.02.4.120.8.06.65.0.00	SCHOOL POWER	35,630	24,883	35,630	29,609	30,630	20,749	30,630	30,630	0	0.0%
82		ENERGY STABILIZATION (TOWN)	4,500	0	4,500	0	0	0			0	FY21=0
83	10002.02.4.220.8.04.47.0.00	ENVIRONMENTAL SERVICES	8,050	8,922	6,000	6,139	6,500	6,075	6,500	6,500	0	0.0%
84	10002.02.4.220.8.05.50.0.00	BUILDING MAINTENANCE	9,000	9,385	9,500	9,140	9,500	7,992	9,500	9,500	0	0.0%
85	10002.02.4.220.8.06.64.0.00	MAINTENANCE TRAVEL	150	0	0	0					0	FY21=0
86	10002.02.4.230.8.04.70.0.00	EQUIPMENT MAINTENANCE	22,000	18,902	23,000	22,578	22,000	22,080	22,000	22,000	0	0.0%
87	10002.02.4.300.8.04.47.0.00	EXTRAORDINARY MAINTENANCE	4,500	6,975	4,500	5,015	4,500	6,413	4,500	4,500	0	0.0%
88	10002.02.4.400.8.05.50.0.00	NETWORKING & TELECOMMUNICATIONS	7,750	3,472	7,500	7,478	7,500	6,410	7,500	7,500	0	0.0%
89	10002.02.4.450.8.05.50.0.00	TECHNOLOGY MAINTENANCE & SUPPLIES	7,800	7,833	7,800	605	7,800	6,138	15,050	15,050	0	0.0%
90	10002.28.4.110.8.03.16.0.00	U28 CENTRAL OFFICE CUSTODIAN'S SALARY	893	877	873	470	949	833	919	0	(919)	-100.0%
91	10002.28.4.130.8.06.68.0.00	U28 CENTRAL OFFICE TELEPHONE	330	424	317	274	500	250	520	303	(217)	-41.7%
92	10002.28.4.130.8.06.69.0.00	U28 SUB CALLER TELEPHONE	343	200	329	243	250	125	260	152	(108)	-41.5%
93	10002.28.4.220.8.04.42.0.00	U28 BUILDING MAINT CONTRACTED SERVICES	110	43	106	8	113	0	130	0	(130)	-100.0%
94	10002.28.4.220.8.05.42.0.00	U28 BUILDING MAINT MATERIALS	0		0	0	0	0		0	0	FY21=0
95	10002.28.4.400.8.06.69.0.00	U28 NETWORKING & TELECOMM	49	197	47	0	250	212	260	253	(7)	-2.7%
96	10002.28.4.450.8.01.10.0.00	U28 TECHNOLOGY MAINTENANCE	0		0	218	0			0	0	FY21=0
97	10002.28.4.450.8.01.42.0.00	U28 TECHN MAINT CONTR SRV	1,527	0	1,466	0	1,250	305	1,299	1,264	(35)	-2.7%
		TOTAL PLANT OPERATIONS/MAINTENANCE	253,688	227,035	238,059	211,809	230,910	197,802	246,196	244,273	(1,923)	-0.78%

FIXED CHARGES

LINE	ACCOUNT	ACCOUNT TITLE	FY18	FY18	FY19	FY19	FY20	FY20	FY21	FY22	\$	%
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	CHG	CHG
98	10002.02.5.260.8.00.71.0.00	STUDENT INSURANCE COVERAGE	900	895	900	895	900	895	900	900	0	0.0%
99	10002.28.5.200.8.00.72.0.00	U28 DISABILITY INSURANCE	152	139	146	154	175	170	195	190	(5)	-2.6%
100	10002.28.5.260.8.00.76.0.00	U28 COMMERCIAL LIABILITY	2,080	2,390	1,997	2,708	2,125	1,359	3,118	3,159	41	1.3%
101	10002.28.5.260.8.00.77.0.00	U28 E&O INSURANCE	275	275	264	297	350	1,617	455	442	(13)	-2.9%
102	10002.28.5.350.8.00.67.0.00	U28 CENTRAL OFFICE RENT	1,950	1,950	1,902	1,902	1,972	1,972	2,073	0	(2,073)	-100.0%
		TOTAL FIXED CHARGES	5,357	5,649	5,209	5,956	5,522	6,013	6,741	4,691	(2,050)	-30.41%

AFTER SCHOOL PROGRAM												
103	10002.02.5.260.8.00.71.0.00	AFTER SCHOOL PROGRAM	2,500	948	2,400	2,400	1,400	10,763	1,400	1,400	0	0.0%
		TOTAL REVOLVING SUPPORT	2,500	948	2,400	2,400	1,400	10,763	1,400	1,400	0	0.00%

ACQUISITION/IMPROVEMENT OF FIXED ASSETS												
104	10002.02.7.300.8.00.80.0.00	ACQUISITION OF EQUIPMENT	1,200	0	1,500	1,500	1,500	100	1,500	1,500	0	0.0%
105	10002.28.7.300.8.00.80.0.00	U28 CENTRAL OFFICE NEW EQUIPMENT	1,346	693	1,292	678	1,125	1,693	1,169	1,137	(32)	-2.7%
106	10002.28.7.300.8.00.81.0.00	U28 SUB CALLER EQUIPMENT	0	0	0	0	0			0	0	FY21=0
		TOTAL IMPROVEMENT OF FIXED ASSETS	2,546	693	2,792	2,178	2,625	1,793	2,669	2,637	(32)	-1.20%

PROGRAMS WITH OTHER SCHOOLS												
107	10002.02.9.100.2.00.85.0.00	SPECIAL EDUCATION TUITION	0				0			81,000	81,000	FY21=0
		TOTAL PROGRAMS WITH OTHER SCHOOLS	0	0	0	0	0	0	0	81,000	81,000	FY21=0

108		TOTAL SCHOOL BUDGET	2,032,735	1,726,269	2,043,907	1,819,990	2,104,672	1,863,468	2,168,376	2,304,706	136,329	6.29%
109		SCHOOL CHOICE UTILIZED	150,000		100,000		110,000		151,000	151,000	0	0.0%
110		GRANTS/OTHER INCOME UTILIZED	130,618		111,736		122,188		139,608	131,200	(8,408)	-6.0%
111		MEDICAID INCOME UTILIZED	0							0	0	FY21=0
112		NET TOTAL SCHOOL BUDGET			1,832,171		1,872,484	1,863,468	1,877,768			0.0%
113		ADDITIONAL			20,000		33,126	33,126			0	FY21=0
114		NET TOTAL SCHOOL BUDGET	1,752,117	1,726,269	1,812,171	1,819,990	1,839,358	1,830,342	1,877,768	2,022,506	144,737	7.71%

REVENUE SOURCES - INCLUDED IN ABOVE			FY18		FY19		FY20		FY21	FY22	\$	%
115		REAP	17,386		17,386		17,386		17,000	17,000	0	0.0%
116		INCLUSIVE PRE-SCHOOL LEARNING ENVIRONMENT	22,900		11,450		0				0	FY21=0
117		TITLE I	11,250		11,250		0				0	FY21=0
118		TITLE IIA	3,687		3,000		0				0	FY21=0
119		FED SPECIAL EDUCATION	24,700		24,700		24,700		24,700	24,700	0	0.0%
120		FED SPECIAL EDUCATION EC SUPPORT	936		950		0				0	FY21=0
121		CIRCUIT BREAKER	5,446		4,000		0				0	FY21=0
122		KINDERGARTEN ENHANCEMENT	0				0				0	FY21=0
123		OTHER	11,313				0		7,500	7,500	0	0.0%
124		SCHOOL CHOICE	150,000		100,000		110,000		151,000	151,000	0	0.0%
125		MEDICAID/SPEED SPECIAL ARTICLE	0		0		2,000		2,000	2,000	0	0.0%
126		EC CHILDHOOD TUITION REV. FUND	33,000		39,000		80,102		88,408	80,000	(8,408)	-9.5%
		TOTAL REVENUE	280,618	0	211,736	0	234,188	0	290,608	282,200	(8,408)	-3.59%

**ERVING SCHOOL UNION #28 BUDGET
FY22 TOWNS' ALLOCATIONS**

DRAFT

<u>Line</u>	<u>Description</u>	<u>FY22 Budget</u>	<u>Erving 24.95%</u>	<u>Leverett 25.27%</u>	<u>Shutesbury 23.11%</u>	<u>NS/W 26.67%</u>	<u>Total 100.00%</u>
1	U28 SUPERINTENDENT'S SALARY	138,977	34,675	35,119	32,118	37,065	138,977
2	U28 SECRETARY'S SALARY	60,233	15,028	15,221	13,920	16,064	60,233
3	U28 OTHER SCHOOL COMM EXPENSE	1,500	374	379	347	400	1,500
4	U28 PROF LIBRARY	500	125	126	116	133	500
5	U28 SUPERINTENDENT MISC EXPENSE	4,500	1,123	1,137	1,040	1,200	4,500
6	U28 EDUC LDRSHP IMPRV DUES	2,800	699	708	647	747	2,800
7	U28 SUPT CONFERENCES	4,000	998	1,011	924	1,067	4,000
8	U28 SUPT TRAVEL	3,000	749	758	693	800	3,000
9	U28 DIR OF FINANCE SALARY	104,480	26,068	26,402	24,145	27,865	104,480
10	U28 FINANCE SUPPORT SALARIES	95,749	23,889	24,196	22,128	25,536	95,749
12	U28 SUB CALLER SALARY	6,758	1,685	1,708	1,562	1,802	6,757
13	U28 OFFICE SUPPLIES	5,500	1,372	1,390	1,271	1,467	5,500
14	U28 POSTAGE	2,000	499	505	462	533	2,000
15	U28 MACHINE RENTAL	4,164	1,039	1,052	962	1,111	4,164
16	U28 MACHINE MAINTENANCE	1,500	374	379	346	400	1,499
17	U28 CLASSIFIED ADS	500	125	126	116	133	500
18	U28 OTHER CONFERENCES	3,000	749	758	693	800	3,000
19	U28 DIR OF FINANCE TRAVEL	1,500	374	379	346	400	1,499
20	U28 LEGAL COUNSEL	2,400	599	606	555	640	2,400
21	U28 RECORDS RETENTION	0	0	0	0	0	-
22	U28 COMPUTER C/S	17,500	4,366	4,422	4,044	4,667	17,500
23	U28 COMPUTER SUPPLIES	500	125	126	116	133	500
24	U28 SUPT AND FINANCE DR MISC EXP	500	125	126	115	133	499
25	U28 DIRECTOR OF STDT SUPPORT SALARY	102,677	25,618	25,946	23,729	27,384	102,677
26	U28 CURRICULUM COORDINATOR	44,124	11,009	11,150	10,197	11,768	44,124
27	U28 DATA & EVAL SPECIALIST	0	0	0	0	0	-
28	U28 EC COORDINATOR	7,858	1,961	1,986	1,815	2,096	7,857
29	U28 EC PROGRAM ASST	4,007	1,000	1,013	926	1,069	4,007
30	U28 GRANT APPLICATION STIPENDS	500	125	126	116	133	500
31	U28 SDT SPT COORDINATOR SALARY	57,219	14,276	14,459	13,223	15,260	57,219
32	U28 SPED INSTRUCT SUPPLIES	0	0	0	0	0	-
33	U28 SPED DIRECTOR TRAVEL	3,000	749	758	693	800	3,000
34	U28 PROF DEVELOPMENT	6,000	1,497	1,516	1,387	1,600	6,000

Town/District	Formula Cost Allocation		Student Counts By District	Pre- School	K -6
				0.5	1.0
Erving	24.80%		202.5	27	106
Leverett	25.98%		142.0	19	123
Shutesbury	22.65%		124.0	17	107
New Salem/Wendell	26.57%		145.0	19	126
TOTAL U28	100.00%		613.5	82.0	462.0