

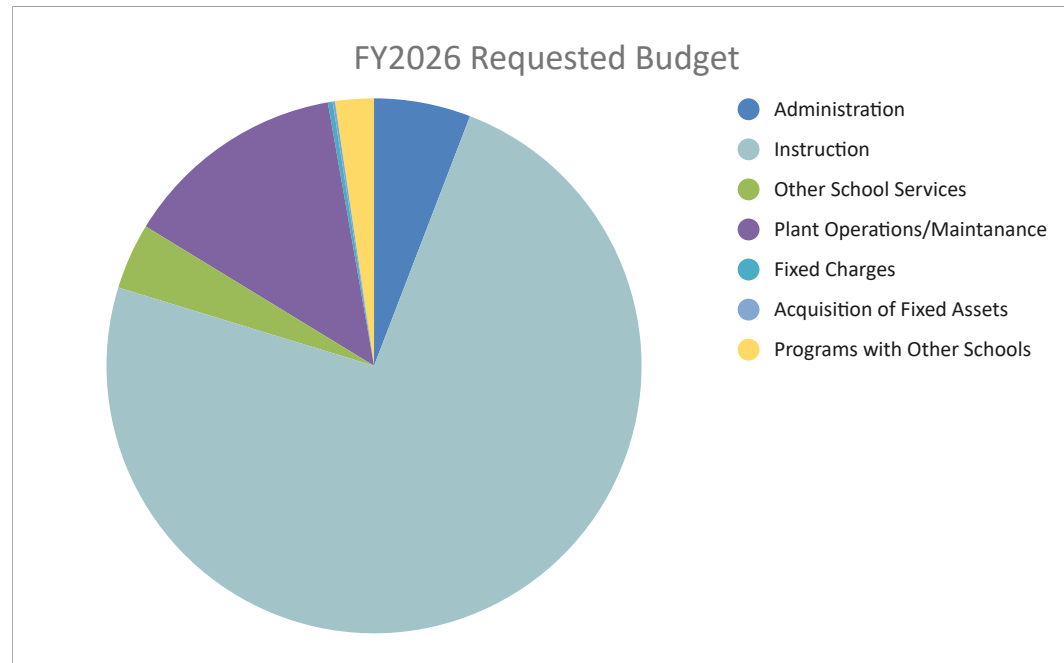
Leverett Elementary School

Fiscal Year 2026 Budget

**For Town Meeting
May 3, 2025**

Leverett Elementary School
Fiscal Year 2026
General Operating Budget Summary

	FY2024	FY2025	FY2026		
Uses of Funding	Budget Amount	Budget Amount	Requested Budget	\$ Difference	% Difference
Administration	\$137,836	\$135,384	\$137,488	\$2,104	1.55%
Instruction	\$1,606,902	\$1,702,928	\$1,738,461	\$35,533	2.09%
Other School Services	\$94,465	\$82,305	\$93,929	\$11,624	14.12%
Plant Operations/Maintanance	\$303,645	\$316,647	\$317,910	\$1,263	0.40%
Fixed Charges	\$6,823	\$6,824	\$6,826	\$2	0.03%
After School Program	\$5,000	\$2,000	\$0	-\$2,000	-100.00%
Acquisition of Fixed Assets	\$3,286	\$3,287	\$3,271	-\$16	-0.49%
Programs with Other Schools	\$0	\$0	\$55,000	\$55,000	
Total General Operating Budget (Town Appropriations)	\$2,157,957	\$2,249,375	\$2,352,885	\$103,510	4.60%



General Operating Budget

		FY24	FY24	FY25	FY26	\$	%
LINE	ACCOUNT TITLE	BUDGET	ACTUAL	BUDGET	BUDGET	CHG	CHG
	ADMINISTRATION						
1	CONTRACTED SERVICES-MEDICAID FEES	0	0	0	0	0	0.0%
2	SCHOOL COMMITTEE ADVERTISING	1,000	253	300	300	0	0.0%
3	ALL OTHER EXPENSE (AUDIT, MASC)	3,500	1,400	700	1,450	750	107.1%
4	LEGAL COUNSEL-LOCAL	6,000	4,800	6,000	6,000	0	0.0%
5	U28 SUPT'S SALARY	41,155	41,393	39,868	40,297	429	1.1%
6	U28 SECRETARY'S SALARY	17,282	17,174	18,006	16,399	(1,607)	-8.9%
7	U28 OTHER SCHOOL COMM EXPENSES	412	453	412	490	78	18.9%
8	U28 PROFESSIONAL LIBRARY	137	25	137	136	(1)	-0.7%
9	U28 SUPERINTENDENT OTHER EXPENSE	1,236	836	825	817	(8)	-1.0%
10	U28 EDUC LEADERSHIP IMPRVMT DUES	1,236	1,172	825	1,117	292	35.4%
11	U28 SUPT'S CONFERENCE	824	0	825	817	(8)	-1.0%
12	U28 SUPT'S TRAVEL	0	0	0	0	0	FY25=0
13	U28 DIRECTOR FINANCE/OPERATIONS	28,294	28,402	29,170	29,772	602	2.1%
14	U28 FINANCE SUPPORT SALARIES	27,433	29,086	28,665	30,150	1,485	5.2%
15	U28 SUB CALLER	1,939	1,891	1,980	2,007	27	1.4%
16	U28 OFFICE SUPPLIES	1,648	589	1,925	1,907	(18)	-0.9%
17	U28 POSTAGE	549	275	550	545	(5)	-0.9%
18	U28 MACHINE RENTAL CONTRACT	1,786	1,666	1,787	1,771	(16)	-0.9%
19	U28 MACHINE MAINTENANCE	412	0	0	0	0	FY25=0
20	U28 CLASSIFIED ADS	137	0	137	136	(1)	-0.7%
21	U28 OTHER CONFERENCES	824	0	825	817	(8)	-1.0%
22	U28 FINANCE DIRECTOR TRAVEL	412	414	825	817	(8)	-1.0%
23	U28 LEGAL COUNSEL-UNION	659	659	660	654	(6)	-0.9%
24	U28 COMPUTER SUPPLIES	0	0	0	0	0	FY25=0
25	U28 ADMINISTRATIVE TECHNOLOGY	137	0	137	136	(1)	-0.7%
26	U28 MISC EXPENSE	549	1,162	550	681	131	23.8%
27	U28 TRAVEL	275	210	275	272	(3)	-1.1%
	TOTAL ADMINISTRATION	137,836	131,860	135,384	137,488	2,104	1.55%
	INSTRUCTION						
27	PRINCIPAL'S SALARY	96,570	108,456	102,150	113,300	11,150	10.9%
28	CLERICAL SALARIES	56,526	55,832	57,561	60,108	2,547	4.4%
29	OFFICE MACHINE MAINTENANCE	8,000	4,080	8,000	6,000	(2,000)	-25.0%

General Operating Budget

		FY24	FY24	FY25	FY26	\$	%
LINE	ACCOUNT TITLE	BUDGET	ACTUAL	BUDGET	BUDGET	CHG	CHG
30	OFFICE SUPPLIES	4,600	2,058	4,600	4,600	0	0.0%
31	PRINCIPAL'S PROFESSIONAL EXPENSE	800	728	800	800	0	0.0%
32	SUMMER PROGRAM SERVICES	8,000	0	5,000	5,000	0	0.0%
33	CLASSROOM TEACHERS' SALARIES REG ED	381,358	647,309	388,965	379,414	(9,551)	-2.5%
34	TEACHER SPECIALIST SALARIES REG ED	144,061	118,197	153,107	159,231	6,124	4.0%
35	TEACHER SPECIALIST SALARIES SPED	210,382	202,569	213,523	236,833	23,310	10.9%
36	THERAPEUTIC SALARIES-SPED	105,215	105,020	163,015	166,851	3,836	2.4%
37	SPED CONTRACTED SERVICES	20,000	1,989	18,500	18,500	0	0.0%
38	SUBSTITUTES' SALARIES	24,000	43,211	27,500	27,500	0	0.0%
40	PARAEDUCATORS SALARY	127,639	154,501	121,802	128,375	6,573	5.4%
41	PARAEDUCATORS SALARY SPECIAL EDUCATION	138,375	134,566	148,720	127,188	(21,532)	-14.5%
42	LIBRARY AND MEDIA SPECIALIST	81,768	77,874	82,994	86,314	3,320	4.0%
44	PROFESSIONAL DEVELOPMENT	5,000	4,705	4,000	4,000	0	0.0%
45	PROFESSIONAL DEV TUITION REIMB	1,700	0	1,500	1,500	0	0.0%
46	TEXTBOOKS & INSTRUCTIONAL MATERIALS	6,500	1,161	6,500	10,000	3,500	53.8%
47	LIBRARY CONTRACTED SERVICE	1,100	70	500	500	0	0.0%
48	LIBRARY MATERIALS	1,000	2,068	1,500	1,500	0	0.0%
49	INSTRUCTIONAL SUPPLIES	10,000	3,288	11,000	11,000	0	0.0%
50	INSTRUCTIONAL SUPPLIES SPED	3,000	135	3,000	3,000	0	0.0%
51	ANTI RACISM COMMITMENT	5,000	5,000	4,000	4,000	0	0.0%
52	FIELD TRIP TRANSPORTATION	2,000	2,072	2,500	2,500	0	0.0%
53	INSTRUCTIONAL HARDWARE & SOFTWARE	14,000	6,801	14,000	14,000	0	0.0%
54	TESTING AND ASSESSMENT MATERIALS	1,500	0	1,500	4,460	2,960	197.3%
55	PSYCHOLOGIST'S SALARY	76,198	76,238	80,285	83,496	3,211	4.0%
56	U28 DIRECTOR OF STUDENT SUPPORT SALARY	28,580	22,689	29,464	28,905	(559)	-1.9%
57	U28 STUDENT SUPPORT COORDINATOR SALARY	16,421	14,815	18,006	18,830	824	4.6%
59	U28 SPED DIRECTOR'S TRAVEL	824	827	825	817	(8)	-1.0%
60	U28 CURRICULUM & INSTRUCTION COORDINATOR	20,935	21,418	21,449	21,893	444	2.1%
61	U28 EARLY CHILDHOOD COORDINATOR	2,809	2,783	3,246	4,388	1,142	35.2%
62	U28 EARLY CHILDHOOD PROGRAM ASSISTANT	1,257	2,348	1,628	1,887	259	15.9%
63	U28 STIPENDS	137	0	137	136	(1)	-0.7%
64	U28 PROFESSIONAL DEVELOPMENT	1,648	211	1,650	1,635	(15)	-0.9%
	GROSS INSTRUCTION	1,606,903	1,823,019	1,702,927	1,738,461	35,534	2.09%

General Operating Budget

LINE	ACCOUNT TITLE	FY24	FY24	FY25	FY26	\$	%
		BUDGET	ACTUAL	BUDGET	BUDGET	CHG	CHG
	OTHER SCHOOL SERVICES						
65	NURSE'S SALARY - REG	60,065	60,905	62,905	67,501	4,596	7.3%
66	DOCTOR'S CONTRACTED SERVICES	500	500	500	500	0	0.0%
67	HEALTH SUPPLIES	1,400	538	1,400	1,400	0	0.0%
68	GREENHOUSE PROGRAM	0	0	0	6,000	6,000	0.0%
69	SPED TRANSPORTATION	2,500	1,026	2,500	3,528	1,028	41.1%
70	FOOD SERVICE	30,000	30,000	15,000	15,000	0	0.0%
	TOTAL OTHER SCHOOL SERVICES	94,465	92,969	82,305	93,929	11,624	14.12%

	PLANT OPERATIONS/MAINTENANCE						
71	CUSTODIAL SALARIES	101,574	97,226	104,225	105,896	1,671	1.6%
72	CUSTODIAL SUPPLIES	7,500	6,260	7,750	7,750	0	0.0%
73	FUEL	55,000	47,128	59,000	55,000	(4,000)	-6.8%
74	SCHOOL TELEPHONE	6,000	6,711	7,125	7,125	0	0.0%
75	SCHOOL POWER	40,000	55,890	41,500	41,500	0	0.0%
76	ENVIRONMENTAL SERVICES	9,500	12,669	10,000	10,000	0	0.0%
77	BUILDING MAINTENANCE	11,000	5,509	12,000	15,500	3,500	29.2%
78	EQUIPMENT MAINTENANCE	24,000	45,124	28,000	28,000	0	0.0%
79	EXTRAORDINARY MAINTENANCE	15,000	9,800	15,000	15,000	0	0.0%
80	NETWORKING & TELECOMMUNICATIONS	16,638	12,418	14,600	14,600	0	0.0%
81	TECHNOLOGY MAINTENANCE & SUPPLIES	15,000	12,338	15,000	15,000	0	0.0%
82	U28 CENTRAL OFFICE TELEPHONE	907	885	907	1,014	107	11.8%
83	U28 SUB CALLER TELEPHONE	152	152	165	163	(2)	-1.2%
86	U28 NETWORKING & TELECOMM	275	0	275	272	(3)	-1.1%
87	U28 TECHN MAINT CONTR SRV	1,099	137	1,100	1,090	(10)	-0.9%
	TOTAL PLANT OPERATIONS/MAINTENANCE	303,645	312,247	316,647	317,910	1,263	0.40%

	FIXED CHARGES						
88	STUDENT INSURANCE COVERAGE	900	895	900	900	0	0.0%
89	U28 DISABILITY INSURANCE	220	622	220	218	(2)	-0.9%
90	U28 BENEFIT CONTINGENCY	1,236	0	1,237	1,226	(11)	-0.9%
91	U28 COMMERCIAL LIABILITY	3,571	2,961	3,574	3,542	(32)	-0.9%
92	U28 E&O INSURANCE	481	365	481	531	50	10.4%
93	U28 CENTRAL OFFICE RENT	415	412	412	409	(3)	-0.7%

General Operating Budget

LINE	ACCOUNT TITLE	FY24	FY24	FY25	FY26	\$	%
		BUDGET	ACTUAL	BUDGET	BUDGET	CHG	CHG
	TOTAL FIXED CHARGES	6,823	5,255	6,824	6,826	2	0.03%
	AFTER SCHOOL PROGRAM						
94	AFTER SCHOOL PROGRAM	5,000	0	2,000	0	(2,000)	-100.0%
	TOTAL REVOLVING SUPPORT	5,000	0	2,000	0	(2,000)	-100.00%
	ACQUISITION/IMPROVEMENT OF FIXED ASSETS						
95	ACQUISTION OF EQUIPMENT	1,500	161	1,500	1,500	0	0.0%
96	U28 CENTRAL OFFICE NEW EQUIPMENT	1,786	614	1,787	1,771	(16)	-0.9%
	TOTAL IMPROVEMENT OF FIXED ASSETS	3,286	775	3,287	3,271	(16)	-0.49%
	PROGRAMS WITH OTHER SCHOOLS						
97	SPECIAL EDUCATION TUITION	0	0	0	55,000	55,000	FY25=0
	TOTAL PROGRAMS WITH OTHER SCHOOLS	0	0	0	55,000	55,000	FY25=0
98	TOTAL SCHOOL GENERAL OPERATING BUDGET	2,157,958	2,366,125	2,249,374	2,352,885	103,511	4.60%

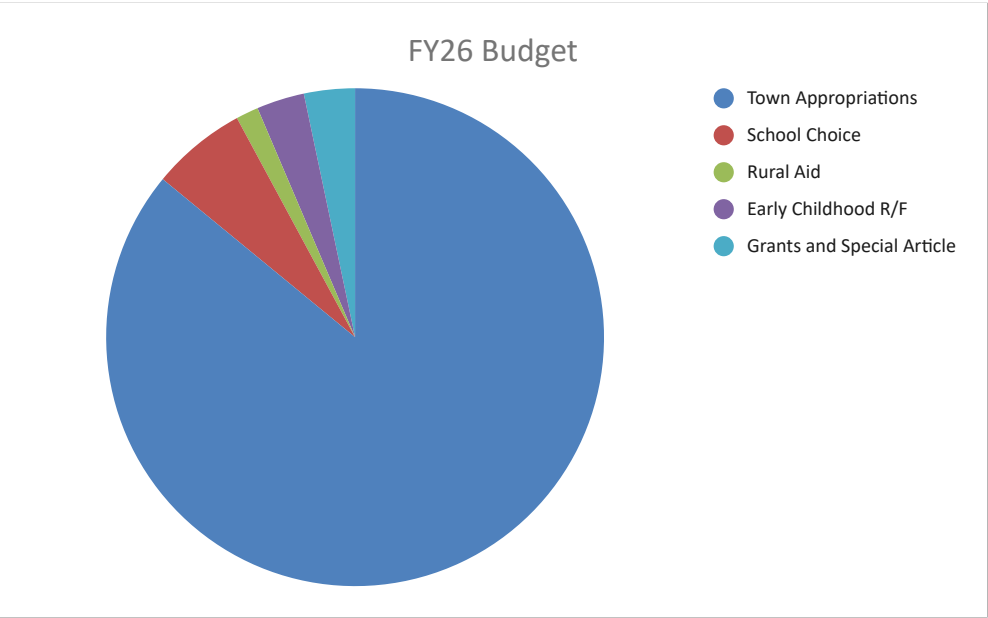
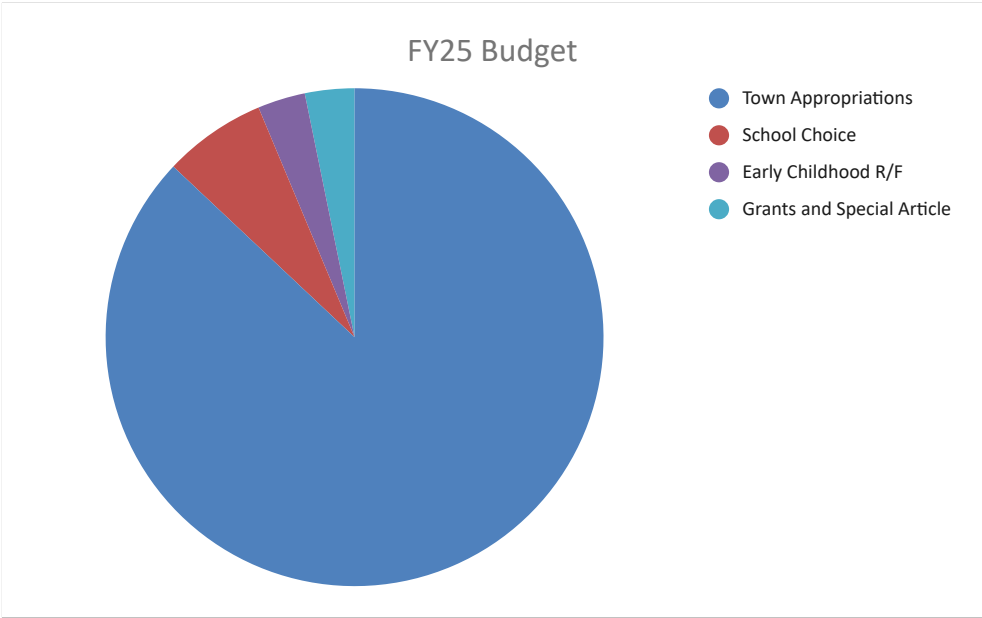
FY26 Leverett Elementary Grants and Special Revenue Uses of Funding

	FY25 Budget	FY26 Budget
IDEA Federal Special Education Entitlement Grant	\$45,000	\$50,520
<i>Paraeducator's Salaries</i>		\$49,395
<i>Paraeducator's Salaries: Early Childhood</i>		\$1,125
Medicaid Special Article	\$2,000	\$2,000
<i>Medicaid Processing Support</i>		\$2,000
REAP	\$30,000	\$33,000
<i>Professional Salary: Teacher</i>		\$33,000
LEF	\$6,000	\$5,000
<i>Bridges Curriculum</i>		\$5,000
Total Grant and Special Article Funding	\$83,000	\$90,520
Rural Aid	\$0	\$40,000
<i>Professional Salaries: Teachers</i>		\$40,000
School Choice	\$172,628	\$169,241
<i>Professional Salaries: Teachers</i>		\$169,241
Early Childhood Revolving	\$80,000	\$85,000
<i>Professional Salary: Preschool Teacher</i>		\$62,760
<i>Professional Salary: Paraeducator</i>		\$22,240
Total of Rural Aid, School Choice, and Early Childhood Revolving Funds	\$252,628	\$294,241
Total Additional Spending	\$335,628	\$384,761

Total School Funding

Town Appropriations
School Choice
Rural Aid
Early Childhood R/F
Grants and Special Article

	FY25 Budget	FY26 Budget	Difference	% Difference
Town Appropriations	\$2,249,375.00	\$2,352,885.26	\$103,510.26	4.60%
School Choice	\$172,628.00	\$169,241.00	-\$3,387.00	-1.96%
Rural Aid	\$0.00	\$40,000.00	\$40,000.00	FY25=0
Early Childhood R/F	\$80,000.00	\$85,000.00	\$5,000.00	6.25%
Grants and Special Article	\$83,000.00	\$90,520.00	\$7,520.00	9.06%
Total Budget All Funds:	\$2,585,003.00	\$2,737,646.26	\$152,643.26	5.90%



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 Total	Formula Calculation %
Budget: \$731,694				0.5	1.0	1.0	0.1	0.1	FY23 Rate Factor	
Erving	25.42%		192.3	21.0	112		56	3.25	125.5	0.25425
Leverett	27.86%		145.0	15.0	130.0				137.5	0.27864
Shutesbury	21.99%		115.0	13.0	102				108.5	0.21987
NSW	24.72%		130.0	16.0	114				122.0	0.24723
TOTAL U28	100.00%		582.3	65.0	458.0	0.0	56.0	3.3	493.5	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				0.5	1.0	1.0	0.1	0.1	FY24 Rate Factor	
Erving	25.00%		196.0	23	106		64	3	120.7	0.24572
Leverett	27.47%		141.0	16	125				133.0	0.27077
Shutesbury	22.65%		124.0	19	105				114.5	0.23310
NSW	24.88%		131.0	16	115				123.0	0.25041
TOTAL U28	100.00%		592.0	74.0	451.0	0.0	64.0	3.0	491.2	1.00000

and FY24
FY23 Rate
Factor
Rate
Factors
25.43%
27.86%
21.99%
24.72%
25.00%
27.47%
22.65%
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				0.5	1.0	1.0	0.1	0.1	FY25 Rate Factor	
Erving	25.01%		188.0	18	105	2	60	3	122.3	0.25046
Leverett	27.50%		142.0	15	127				134.5	0.27545
Shutesbury	22.16%		111.0	15	96				103.5	0.21196
NSW	25.33%		137.0	18	119				128.0	0.26213
TOTAL U28	100.00%		578.0	66.0	447.0	2.0	60.0	3.0	488.3	1.00000

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

FY 26 Allocation

October 1, 2024 Enrollments										
Town/District	Formula Cost Allocation		Student Counts By District	Pre-School	K -6	K-6 OOD	High School	HS OOD	FY26 Rate Factor	
Budget: \$				0.5	1.0	1.0	0.1	0.1	FY26 Rate Factor	
Erving	24.69%		165.0	11	102	3	45	4	115.4	0.23701
Leverett	27.25%		137.0	16	121				129.0	0.26494
Shutesbury	22.68%		127.0	18	108	1			118.0	0.24235
NSW	25.38%		134.0	19	115				124.5	0.25570
TOTAL U28	100.00%		563.0	64.0	446.0	4.0	45.0	4.0	486.9	1.00000

FY23 Rate
Factor
FY24
Rate
Factor
FY25 Rate
Factor
and
FY26
Rate
Factors
25.42%
27.86%
21.99%
24.72%
24.57%
27.08%
23.31%
25.04%
25.05%
27.55%
21.20%
26.21%
0.24685
0.27246
0.22684
0.25385