

Leverett Elementary School

Fiscal Year 2027 DRAFT Budget

School Committee Final Approval 2/2/2026

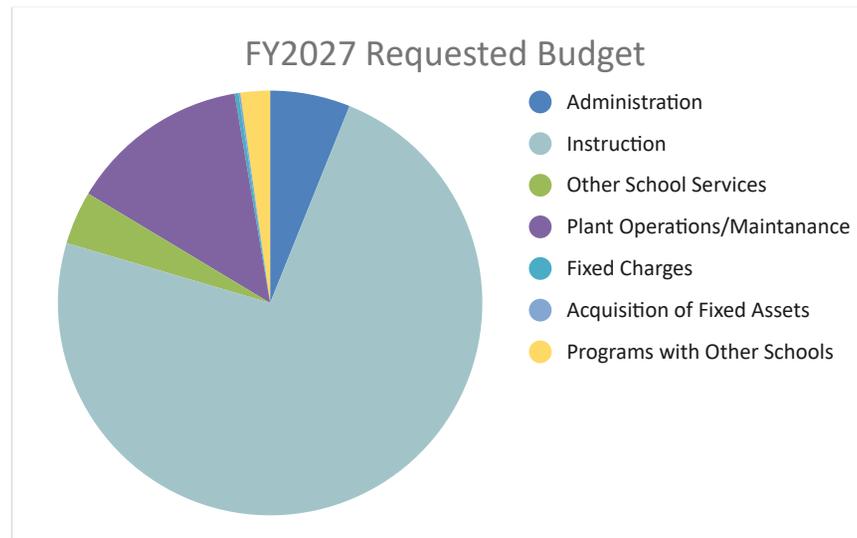
Select Board/Finance Committee Meeting

February 10, 2026

Leverett Elementary School
Fiscal Year 2027

General Operating Budget Summary

	FY2024	FY2025	FY2026	FY2027		
Uses of Funding	Budget Amount	Budget Amount	Budget Amount	Requested Budget	\$ Difference	% Difference
Administration	\$137,836	\$135,384	\$137,488	\$149,211	\$11,723	8.53%
Instruction	\$1,606,902	\$1,702,928	\$1,738,461	\$1,795,110	\$56,649	3.26%
Other School Services	\$94,465	\$82,305	\$93,929	\$99,131	\$5,202	5.54%
Plant Operations/Maintanance	\$303,645	\$316,647	\$317,910	\$335,082	\$17,172	5.40%
Fixed Charges	\$6,823	\$6,824	\$6,826	\$7,454	\$628	9.20%
After School Program	\$5,000	\$2,000	\$0	\$0	\$0	FY26=0
Acquisition of Fixed Assets	\$3,286	\$3,287	\$3,271	\$3,132	-\$139	-4.25%
Programs with Other Schools	\$0	\$0	\$55,000	\$55,000	\$0	0.00%
Total General Operating Budget (Town Appropriations)	\$2,157,957	\$2,249,375	\$2,352,885	\$2,444,121	\$91,236	3.88%



General Operating Budget

LINE	ACCOUNT TITLE	FY24	FY24	FY25	FY25	FY26	FY27	\$	%	NOTES
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	CHG	CHG	
ADMINISTRATION										
1	CONTRACTED SERVICES-MEDICAID FEES	0	0	0	1,160	0	200	200	FY26=0	
2	SCHOOL COMMITTEE ADVERTISING	1,000	253	300	833	300	550	250	83.3%	*Increase in SchoolSpring
3	ALL OTHER EXPENSE (AUDIT, MASC)	3,500	1,400	700	7,225	1,450	7,500	6,050	417.2%	*In anticipation of FY26 EOYR Audit
4	LEGAL COUNSEL-LOCAL	6,000	4,800	6,000	6,380	6,000	6,000	0	0.0%	*Legal retainer
5	U28 SUPT'S SALARY	41,155	41,393	39,868	39,974	40,297	41,028	731	1.8%	
6	U28 SECRETARY'S SALARY	17,282	17,174	18,006	17,109	16,399	17,457	1,058	6.5%	
7	U28 OTHER SCHOOL COMM EXPENSES	412	453	412	167	490	490	0	0.0%	
8	U28 PROFESSIONAL LIBRARY	137	25	137	69	136	136	0	0.0%	
9	U28 SUPERINTENDENT OTHER EXPENSE	1,236	836	825	477	817	816	(1)	-0.1%	
10	U28 EDUC LEADERSHIP IMPRVMT DUES	1,236	1,172	825	1,499	1,117	1,441	324	29.0%	*Increases in professional dues
11	U28 SUPT'S CONFERENCE	824	0	825	1,955	817	680	(137)	-16.8%	
12	U28 DIRECTOR FINANCE/OPERATIONS	28,294	28,402	29,170	29,172	29,772	31,204	1,432	4.8%	
13	U28 FINANCE SUPPORT SALARIES	27,433	29,086	28,665	30,637	30,150	32,051	1,901	6.3%	
14	U28 SUB CALLER	1,939	1,891	1,980	2,157	2,007	2,069	62	3.1%	
15	U28 OFFICE SUPPLIES	1,648	589	1,925	1,395	1,907	1,768	(139)	-7.3%	
16	U28 POSTAGE	549	275	550	510	545	544	(1)	-0.2%	
17	U28 MACHINE RENTAL CONTRACT	1,786	1,666	1,787	1,632	1,771	1,768	(3)	-0.2%	
18	U28 MACHINE MAINTENANCE	412	0	0	0	0	0	0	FY26=0	
19	U28 CLASSIFIED ADS	137	0	137	0	136	136	0	0.0%	
20	U28 OTHER CONFERENCES	824	0	825	0	817	816	(1)	-0.1%	
21	U28 FINANCE DIRECTOR TRAVEL	412	414	825	825	817	816	(1)	-0.1%	
22	U28 LEGAL COUNSEL-UNION	659	659	660	660	654	653	(1)	-0.2%	
23	U28 ADMINISTRATIVE TECHNOLOGY	137	0	137	0	136	136	0	0.0%	
24	U28 MISC EXPENSE	549	1,162	550	758	681	680	(1)	-0.1%	
25	U28 TRAVEL	275	210	275	57	272	272	0	0.0%	
TOTAL ADMINISTRATION		137,836	131,860	135,384	144,651	137,488	149,211	11,723	8.53%	
INSTRUCTION										
25	PRINCIPAL'S SALARY	96,570	108,456	102,150	110,349	113,300	117,832	4,532	4.0%	
26	CLERICAL SALARIES	56,526	55,832	57,561	59,306	60,108	64,476	4,368	7.3%	
27	OFFICE MACHINE MAINTENANCE	8,000	4,080	8,000	3,558	6,000	6,000	0	0.0%	
28	OFFICE SUPPLIES	4,600	2,058	4,600	6,162	4,600	4,600	0	0.0%	
29	PRINCIPAL'S PROFESSIONAL EXPENSE	800	728	800	349	800	800	0	0.0%	
30	SUMMER PROGRAM SERVICES	8,000	0	5,000	8,670	5,000	5,000	0	0.0%	
31	CLASSROOM TEACHERS' SALARIES REG ED	381,358	647,309	388,965	363,309	379,414	392,785	13,371	3.5%	
32	TEACHER SPECIALIST SALARIES REG ED	144,061	118,197	153,107	80,462	159,231	165,601	6,370	4.0%	
33	TEACHER SPECIALIST SALARIES SPED	210,382	202,569	213,523	250,300	236,833	249,402	12,569	5.3%	
34	THERAPEUTIC SALARIES-SPED	105,215	105,020	163,015	119,319	166,851	173,846	6,995	4.2%	
35	SPED CONTRACTED SERVICES	20,000	1,989	18,500	75,901	18,500	18,500	0	0.0%	
36	SUBSTITUTES' SALARIES	24,000	43,211	27,500	32,816	27,500	30,000	2,500	9.1%	
38	PARAEDUCATORS SALARY	127,639	154,501	121,802	143,047	128,375	135,579	7,204	5.6%	
39	PARAEDUCATORS SALARY SPECIAL EDUCATION	138,375	134,566	148,720	80,527	127,188	115,814	(11,374)	-8.9%	
40	LIBRARY AND MEDIA SPECIALIST	81,768	77,874	82,994	80,042	86,314	89,767	3,453	4.0%	
42	PROFESSIONAL DEVELOPMENT	5,000	4,705	4,000	2,306	4,000	5,500	1,500	37.5%	*Loss of Title IIA and IV grant funding
43	PROFESSIONAL DEV TUITION REIMB	1,700	0	1,500	395	1,500	6,000	4,500	300.0%	*Contractual
44	TEXTBOOKS & INSTRUCTIONAL MATERIALS	6,500	1,161	6,500	12,228	10,000	7,000	(3,000)	-30.0%	*Reduction
45	LIBRARY CONTRACTED SERVICE	1,100	70	500	0	500	500	0	0.0%	
46	LIBRARY MATERIALS	1,000	2,068	1,500	1,657	1,500	1,000	(500)	-33.3%	*Reduction
47	INSTRUCTIONAL SUPPLIES	10,000	3,288	11,000	10,551	11,000	10,000	(1,000)	-9.1%	
48	INSTRUCTIONAL SUPPLIES SPED	3,000	135	3,000	459	3,000	3,000	0	0.0%	
49	ANTI RACISM COMMITMENT	5,000	5,000	4,000	0	4,000	2,000	(2,000)	-50.0%	*Reduction
50	FIELD TRIP TRANSPORTATION	2,000	2,072	2,500	747	2,500	1,000	(1,500)	-60.0%	*Reduction
51	INSTRUCTIONAL HARDWARE & SOFTWARE	14,000	6,801	14,000	16,298	14,000	18,000	4,000	28.6%	*large increase in cost of subscriptions

General Operating Budget

LINE	ACCOUNT TITLE	FY24	FY24	FY25	FY25	FY26	FY27	\$	%	NOTES
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	CHG	CHG	
52	TESTING AND ASSESSMENT MATERIALS	1,500	0	1,500	1,145	4,460	1,200	(3,260)	-73.1%	*STARS assessment materials moved to line 51
53	TESTING AND ASSESSMENT MATERIALS SPED	0	0	0	0	0	300	300	FY26=0	
54	PSYCHOLOGIST'S SALARY	76,198	76,238	80,285	80,285	83,496	86,836	3,340	4.0%	
55	U28 DIRECTOR OF STUDENT SUPPORT SALARY	28,580	22,689	29,464	33,604	28,905	29,718	813	2.8%	
56	U28 STUDENT SUPPORT COORDINATOR SALARY	16,421	14,815	18,006	18,008	18,830	20,018	1,188	6.3%	
58	U28 SPED DIRECTOR'S TRAVEL	824	827	825	894	817	816	(1)	-0.1%	
59	U28 CURRICULUM & INSTRUCTION COORDINATOR	20,935	21,418	21,449	22,017	21,893	23,810	1,917	8.8%	
60	U28 EARLY CHILDHOOD COORDINATOR	2,809	2,783	3,246	3,246	4,388	5,105	717	16.3%	
61	U28 EARLY CHILDHOOD PROGRAM ASSISTANT	1,257	2,348	1,628	839	1,887	2,083	196	10.4%	
62	U28 STIPENDS	137	0	137	55	136	136	0	0.0%	
63	U28 PROFESSIONAL DEVELOPMENT	1,648	211	1,650	213	1,635	1,088	(547)	-33.5%	
GROSS INSTRUCTION		1,606,903	1,823,019	1,702,927	1,619,064	1,738,461	1,795,110	56,649	3.26%	

OTHER SCHOOL SERVICES

64	NURSE'S SALARY - REG	60,065	60,905	62,905	62,905	67,501	72,241	4,740	7.0%
65	DOCTOR'S CONTRACTED SERVICES	500	500	500	500	500	500	0	0.0%
66	HEALTH SUPPLIES	1,400	538	1,400	936	1,400	1,400	0	0.0%
67	GREENHOUSE PROGRAM	0	0	0	6,000	6,000	6,000	0	0.0%
68	SPED TRANSPORTATION	2,500	1,026	2,500	1,771	3,528	3,990	462	13.1%
69	FOOD SERVICE	30,000	30,000	15,000	16,039	15,000	15,000	0	0.0%
TOTAL OTHER SCHOOL SERVICES		94,465	92,969	82,305	88,151	93,929	99,131	5,202	5.54%

PLANT OPERATIONS/MAINTENANCE

70	CUSTODIAL SALARIES	101,574	97,226	104,225	101,014	105,896	113,913	8,017	7.6%
71	CUSTODIAL SUPPLIES	7,500	6,260	7,750	7,638	7,750	7,750	0	0.0%
72	FUEL	55,000	47,128	59,000	50,652	55,000	55,000	0	0.0%
73	SCHOOL TELEPHONE	6,000	6,711	7,125	7,073	7,125	7,125	0	0.0%
74	SCHOOL POWER	40,000	55,890	41,500	45,135	41,500	45,000	3,500	8.4%
75	ENVIRONMENTAL SERVICES	9,500	12,669	10,000	8,928	10,000	10,000	0	0.0%
76	BUILDING MAINTENANCE	11,000	5,509	12,000	15,256	15,500	15,500	0	0.0%
77	EQUIPMENT MAINTENANCE	24,000	45,124	28,000	25,531	28,000	28,000	0	0.0%
78	EXTRAORDINARY MAINTENANCE	15,000	9,800	15,000	26,897	15,000	15,000	0	0.0%
79	NETWORKING & TELECOMMUNICATIONS	16,638	12,418	14,600	6,631	14,600	16,600	2,000	13.7%
80	TECHNOLOGY MAINTENANCE & SUPPLIES	15,000	12,338	15,000	20,349	15,000	17,000	2,000	13.3%
81	U28 CENTRAL OFFICE TELEPHONE	907	885	907	1,031	1,014	1,012	(2)	-0.2%
82	U28 SUB CALLER TELEPHONE	152	152	165	165	163	163	0	0.0%
85	U28 NETWORKING & TELECOMM	275	0	275	13	272	299	27	9.9%
86	U28 TECHN MAINT CONTR SRV	1,099	137	1,100	69	1,090	2,720	1,630	149.5%
TOTAL PLANT OPERATIONS/MAINTENANCE		303,645	312,247	316,647	316,382	317,910	335,082	17,172	5.40%

*To meet ADA compliance
*2018/2019 devices replaced in cycle

FIXED CHARGES

87	STUDENT INSURANCE COVERAGE	900	895	900	1,790	900	900	0	0.0%
88	U28 DISABILITY INSURANCE	220	622	220	260	218	258	40	18.3%
89	U28 BENEFIT CONTINGENCY	1,236	0	1,237	0	1,226	1,224	(2)	-0.2%
90	U28 COMMERCIAL LIABILITY	3,571	2,961	3,574	3,766	3,542	3,807	265	7.5%
91	U28 E&O INSURANCE	481	365	481	343	531	816	285	53.7%
92	U28 CENTRAL OFFICE RENT	415	412	412	383	409	449	40	9.8%
TOTAL FIXED CHARGES		6,823	5,255	6,824	6,542	6,826	7,454	628	9.20%

AFTER SCHOOL PROGRAM

93	AFTER SCHOOL PROGRAM	5,000	0	2,000		0	0	0	FY26=0
TOTAL REVOLVING SUPPORT		5,000	0	2,000	0	0	0	0	FY26=0

ACQUISITION/IMPROVEMENT OF FIXED ASSETS

General Operating Budget

LINE	ACCOUNT TITLE	FY24	FY24	FY25	FY25	FY26	FY27	\$	%	NOTES
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	CHG	CHG	
94	ACQUISITION OF EQUIPMENT	1,500	161	1,500	1,442	1,500	1,500	0	0.0%	
95	U28 CENTRAL OFFICE NEW EQUIPMENT	1,786	614	1,787	1,568	1,771	1,632	(139)	-7.8%	
	TOTAL IMPROVEMENT OF FIXED ASSETS	3,286	775	3,287	3,010	3,271	3,132	(139)	-4.25%	
	PROGRAMS WITH OTHER SCHOOLS									
96	SPECIAL EDUCATION TUITION	0	0	0	12,016	55,000	55,000	0	0.00%	
	TOTAL PROGRAMS WITH OTHER SCHOOLS	0	0	0	12,016	55,000	55,000	0	0.00%	
97	TOTAL SCHOOL GENERAL OPERATING BUDGET	2,157,958	2,366,125	2,249,374	2,189,816	2,352,885	2,444,121	91,236	3.88%	

Line Additional Comments

- 3 ***School Committee All Other Expenses:** Since LES is a single school, municipal district, the state regulates that end of year reports are only required once every three years. The \$6,000 audit will be required during FY27 and there is no way to pay part of it every year. It will be removed from the budget in FY28.
- 31 ***Classroom Teacher Salary Regular Education:** Additional \$190,000 of School Choice spending supports this line. \$90,000 from the Early Childhood revolving fund, \$33,000 from the federal rural education achievement program (REAP), and \$30,000 from state Rural Aid
- 39 ***Paraeducator Salary Special Education:** Additional \$46,118 budgeted from the Individuals with Disabilities Education Act (IDEA) funding and \$22,240 from the Early Childhood revolving account
- 49 ***Anti Racism Commitment:** Our commitment to anti-racism is ongoing and deeply integrated across school operations, including climate and belonging, curriculum, discipline, family engagement, hiring, and staff development, with access and equity embedded in our School Improvement Plan. This work is systemic and continuous. Although this specific line item has decreased, increases to and maintenance of other budget lines continue to advance this work and reflect our sustained commitment.
- 51 ***Instructional Hardware and Software:** Instructional subscriptions are for students and not all are used by the same students. Some are for Special Education needs and others are used by staff for data storage and visualization as part of our data process for student support. This includes online assessments, professional subscriptions and library digital materials too. We are not adding services here but costs are increasing for the same services.

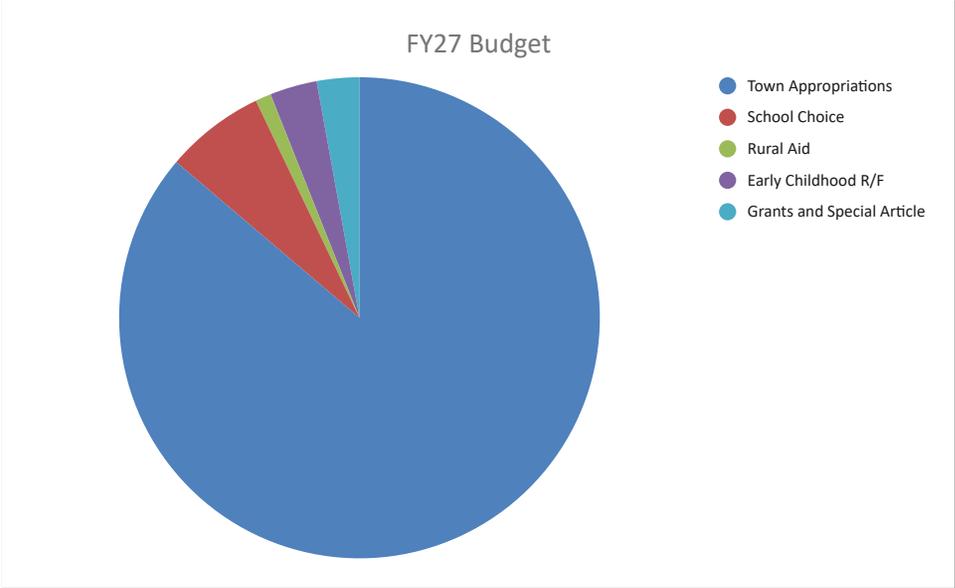
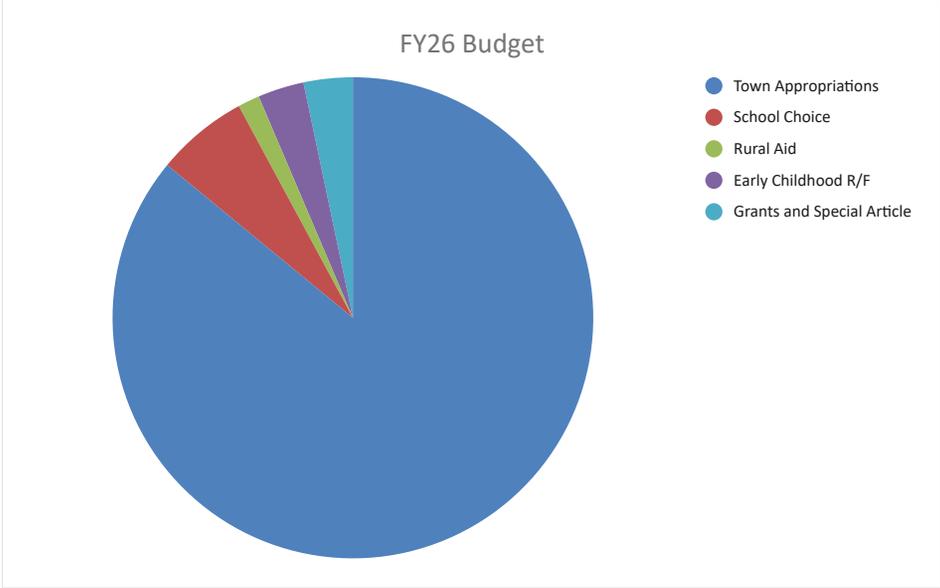
FY26 Leverett Elementary Grants and Special Revenue Uses of Funding

	FY25 Budget	FY26 Budget	FY27 Budget
IDEA Federal Special Education Entitlement Grant	\$45,000	\$50,520	\$46,118
<i>Paraeducator's Salaries</i>		\$49,395	\$45,000
<i>Paraeducator's Salaries: Early Childhood</i>		\$1,125	\$1,118
Medicaid Special Article	\$2,000	\$2,000	\$2,000
<i>Medicaid Processing Support</i>		\$2,000	\$2,000
REAP	\$30,000	\$33,000	\$33,000
<i>Professional Salary: Teacher</i>		\$33,000	\$33,000
Total Grant and Special Article Funding	\$77,000	\$85,520	\$81,118
Circuit Breaker	\$0	\$0	\$0
<i>Tuition to Public School (OOD)</i>			
Rural Aid	\$0	\$40,000	\$30,000
<i>Professional Salaries: Teachers</i>		\$40,000	\$30,000
School Choice	\$172,628	\$169,241	\$190,000
<i>Professional Salaries: Teachers</i>		\$169,241	\$190,000
Early Childhood Revolving	\$80,000	\$85,000	\$90,000
<i>Professional Salary: Preschool Teacher</i>		\$62,760	\$67,760
<i>Professional Salary: Paraeducator</i>		\$22,240	\$22,240
Total of Rural Aid, School Choice, and Early Childhood Revolving Funds	\$252,628	\$294,241	\$310,000
Total Additional Spending	\$329,628	\$379,761	\$391,118

Total School Funding

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

	FY26 Budget	FY27 Budget	Difference	% Difference
Town Appropriations	\$2,352,885	\$2,444,121	\$91,236	3.88%
School Choice	\$169,241	\$190,000	\$20,759	12.27%
Rural Aid	\$40,000	\$30,000	-\$10,000	-25.00%
Early Childhood R/F	\$85,000	\$90,000	\$5,000	5.88%
Grants and Special Article	\$90,520	\$81,118	-\$9,402	-10.39%
Total Budget All Funds:	\$2,737,646.00	\$2,835,238.73	\$97,592.73	3.56%



Union 28 Five Year Rolling Average District Allocations

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	Formula Calculation Total	Formula Calculation %	
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	

FY23 Rate Factor	Average of FY23 and 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	Formula Calculation Total	Formula Calculation %	
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	Average of FY23, FY24, and FY25 Rate Factors
25.42%	24.57%	25.01%
27.86%	27.08%	27.50%
21.99%	23.31%	22.16%
24.72%	25.04%	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	Formula Calculation Total	Formula Calculation %	
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	Average of FY23, FY24, FY25, and FY26 Rate Factors
25.42%	24.57%	25.05%	0.24685
27.86%	27.08%	27.55%	0.27246
21.99%	23.31%	21.20%	0.22684
24.72%	25.04%	26.21%	0.25385

FY 27 Allocation		October 1, 2025 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:	\$		0.5	1.0	1.0	0.1	0.1	FY27 Rate Factor		
Erving	24.37%	160.0	8	98	2	50	2	109.2	0.23126	
Leverett	27.20%	136.0	17	118	1			127.5	0.27001	
Shutesbury	22.81%	120.0	20	100				110.0	0.23295	
NSW	25.62%	139.0	27	111	1			125.5	0.26578	
TOTAL U28	100.00%	555.0	72.0	427.0	4.0	50.0	2.0	472.2	1.00000	

FY23 Rate Factor	FY24 Rate Factor	FY25 Rate Factor	FY26 Rate Factor	FY27 Rate Factor
25.42%	24.57%	25.05%	23.70%	0.24373
27.86%	27.08%	27.55%	26.49%	0.27196
21.99%	23.31%	21.20%	24.24%	0.22807
24.72%	25.04%	26.21%	25.57%	0.25624