

Shutesbury Elementary School
FY 2015 Budget Drivers

LINE	DESCRIPTION	TOTAL	CHANGE EXPLANATION
7	U28 SUPT'S SALARY	3,131	U28 line was level funded, change due to shift in enrollment cost allocation formula
8	U28 SECRETARY'S SALARY	1,420	U28 increase is 1.92%, additional change due to shift in enrollment cost allocation formula. Salary is calculated using the cost allocation and prior year teacher COLA for each Town
10	U28 FISCAL AGENT TREASURER	42	Amount owed to New Salem/Wendell USD for Fiscal Agent Treasurer
12	U28 PROFESSIONAL LIBRARY	4	U28 line was level funded, change due to shift in enrollment cost allocation formula
13	U28 EDUC LEADERSHIP IMPRVMT DUES	62	U28 line was level funded, change due to shift in enrollment cost allocation formula
14	U28 SUPT'S CONFERENCE	62	U28 line was level funded, change due to shift in enrollment cost allocation formula
15	U28 SUPT'S TRAVEL	99	U28 line was level funded, change due to shift in enrollment cost allocation formula
16	U28 DIRECTOR OF FINANCE/OPERATIONS	2,500	U28 increase is 1.94%, additional increase due to enrollment change. Salary is calculated using the cost allocation and prior year teacher COLA for each Town
17	U28 BOOKKEEPERS' SALARY	2,776	U28 increase is 1.92%, additional increase due to enrollment change. Salary is calculated using the cost allocation and prior year teacher COLA for each Town
18	U28 BOOKKEEPERS' OVERTIME	13	U28 line was level funded, change due to shift in enrollment cost allocation formula
19	U28 SUB CALLER	173	U28 increase is 1.94%. Salary is calculated using the cost allocation and prior year teacher COLA for each Town. There is also a change due to shift in enrollment cost allocation formula
20	U28 OFFICE SUPPLIES	147	U28 line was level funded, change due to shift in enrollment cost allocation formula
21	U28 POSTAGE	92	U28 line was level funded, change due to shift in enrollment cost allocation formula
23	U28 MACHINE RENTAL CONTRACT	25	U28 line was level funded, change due to shift in enrollment cost allocation formula
24	U28 MACHINE MAINTENANCE	80	U28 line was level funded, change due to shift in enrollment cost allocation formula
26	U28 OTHER CONFERENCES	24	U28 line was level funded, change due to shift in enrollment cost allocation formula

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27	U28 DIRECTOR OF FINANCE TRAVEL	30	U28 line was level funded, change due to shift in enrollment cost allocation formula
28	U28 LEGAL COUNSEL-UNION	62	U28 line was level funded, change due to shift in enrollment cost allocation formula
29	U28 COMPUTER CONTRACTED SERVICES	689	U28 line increased to account for the budget, accounting and payroll software annual maintenance fee CPI increase
30	U28 ADMINISTRATIVE TECHNOLOGY	50	U28 line was level funded, change due to shift in enrollment cost allocation formula
34	PRINCIPAL'S SALARY	(5,571)	New principal hired at lower rate than former principal
42	TEACHERS' SALARIES	12,049	Steps, longevity and COLA increases are also factored into the total for this line.
43	TEACHERS' SPECIALIST REG ED SALARIES	(364)	Reduced FTE from 1.9 to 1.5. Offset by COLA increases
44	TEACHERS' SPECIALIST SPED SALARIES	32,137	Increased FTE from 2.9 to 3.4. Additional increase for COLA.
45	COORDINATORS/SPECIALISTS SPED	4,406	Increased Inclusion Specialist from 0.3 to 0.4 FTE. No longer pay Curriculum Coordinator as part of payroll budget, paid as contracted service directly from Title IIA grant. Additional COLA increase.
46	THERAPEUTIC SERVICES	(517)	Step and COLA increases. One position was budgeted at a higher step than the employee was placed in FY14. This resulted in a lower difference from FY14 to FY15.
50	TEACHER AIDES' SALARIES	21,603	Added 0.73 FTE. Step, longevity and COLA increases also included in the budget.
51	TEACHER AIDES' SPED SALARIES	708	Steps and COLA increases
70	U28 SPED DIRECTOR'S SALARY	782	U28 line decrease is -7.24%, change due to shift in enrollment cost allocation formula. The SPED Director was hired at a lower rate than the prior Director. Salary is calculated using the cost allocation and prior year teacher COLA
71	U28 SPED DIRECTOR'S SECRETARY SALARY	1,077	Step and COLA increase, additional change due to shift in enrollment cost allocation formula. Salary is calculated using the cost allocation and prior year teacher COLA for each Town
72	U28 SPED DIR INSTRUCTIONAL SUPPLIES	24	U28 line was level funded, change due to shift in enrollment cost allocation formula
73	U28 SPED DIRECTOR'S TRAVEL	74	U28 line was level funded, change due to shift in enrollment cost allocation formula
74	U28 PROFESSIONAL DEVELOPMENT	633	U28 line was increased \$2,000 to cover the need for additional professional development Union-wide, change due to shift in enrollment cost allocation formula
88	CUSTODIAL SALARIES	1,206	Step & COLA increases.

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90	FUEL	5,000	Reduced dependence on Pre-School Revolving Fund
99	U28 CENTRAL OFFICE CUSTODIAN'S SALARY	97	U28 increase is 1.93%, additional change due to shift in enrollment cost allocation formula. Salary is calculated using the cost allocation and prior year teacher COLA for each Town
101	U28 CENTRAL OFFICE TELEPHONE	37	U28 line was level funded, change due to shift in enrollment cost allocation formula
102	U28 SUB CALLER TELEPHONE	19	U28 line was level funded, change due to shift in enrollment cost allocation formula
103	U28 BULD MAINT CONTR SERVICES	120	Union 28 budgeted for required AHERA three-year asbestos inspection of the central office building
104	U28 NETWORKING & TELECOMMUNICATIONS	13	U28 line was level funded, change due to shift in enrollment cost allocation formula
105	U28 TECHNOLOGY MAINTENANCE	13	U28 line was level funded, change due to shift in enrollment cost allocation formula
106	U28 TECHNOLOGY MAINT CONT SERV	24	U28 line was level funded, change due to shift in enrollment cost allocation formula
111	U28 DISABILITY INSURANCE	15	U28 line was level funded, change due to shift in enrollment cost allocation formula
112	U28 ANNUITY/WHOLE LIFE INSURANCE	147	U28 line was level funded, change due to shift in enrollment cost allocation formula
113	U28 LIABILITY/PROPERTY INSURANCE	230	U28 line increased for CPI adjustment for property, casualty, and liability insurance. Change due to shift in enrollment cost allocation formula
114	U28 SCHOOL BOARD LIAB INS	26	U28 line was level funded, change due to shift in enrollment cost allocation formula
115	U28 CENTRAL OFFICE RENT	237	3% rent increase estimate for Central Office paid to the Town of Erving
124	U28 CENTRAL OFFICE NEW EQUIPMENT	2,286	The central office computers are using the Microsoft XP operating system due to be unsupported in April, 2014. Budget includes replacement of all units (7 personal computers and 2 laptops).
129	SPED TUITION NON-PUBLIC SCHOOL	55,000	Additional costs for SPED tuitions.
132	GRAND TOTAL	142,992	
134	REVENUE SOURCES AND USES		
135	COMMUNITY PARTNERSHIPS	(3,926)	State grant annually reduced
137	REAP	(1,027)	Federal grant annually reduced
141	FED SPED EARLY CHILDHOOD GRANT	(139)	Federal grant annually reduced
142	FED SPED GRANT	(900)	Federal grant annually reduced

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144	TITLE IIA	(3,816)	Federal grant annually reduced
145	TITLE I	(1,000)	Federal grant annually reduced
147	EARLY CHILDHOOD REV FUND	(1,814)	Changing demographics are resulting in the revolving fund revenues not meeting the demand for the program. The School Committee may need to appropriate additional funds in coming fiscal years to subsidize the program.
150	TOTAL REVENUE	(12,622)	