

SHUTESBURY ELEMENTARY SCHOOL

FISCAL YEAR 2027 DRAFT BUDGET

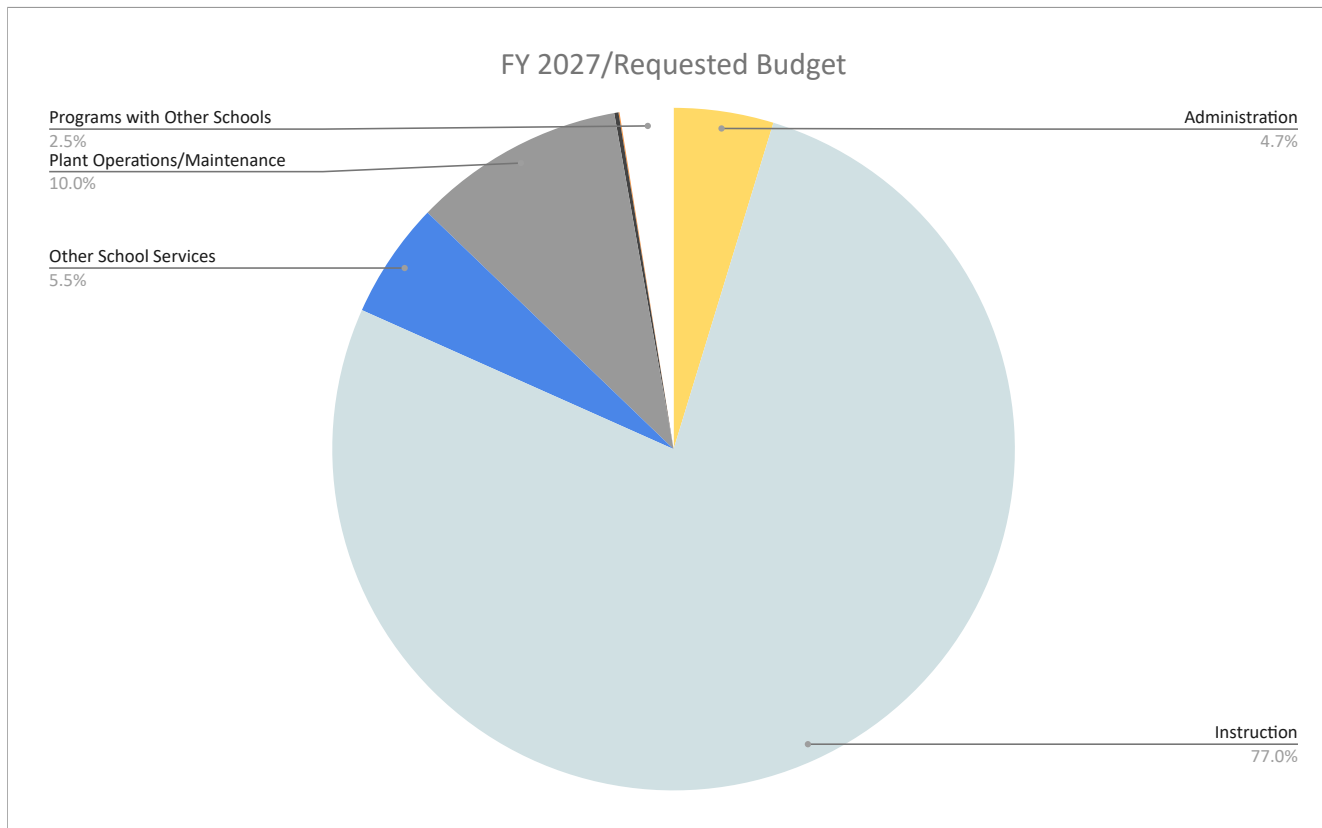
School Committee Vote on Final Adoption 3/19/2026

Annual Town Meeting

May 9, 2026

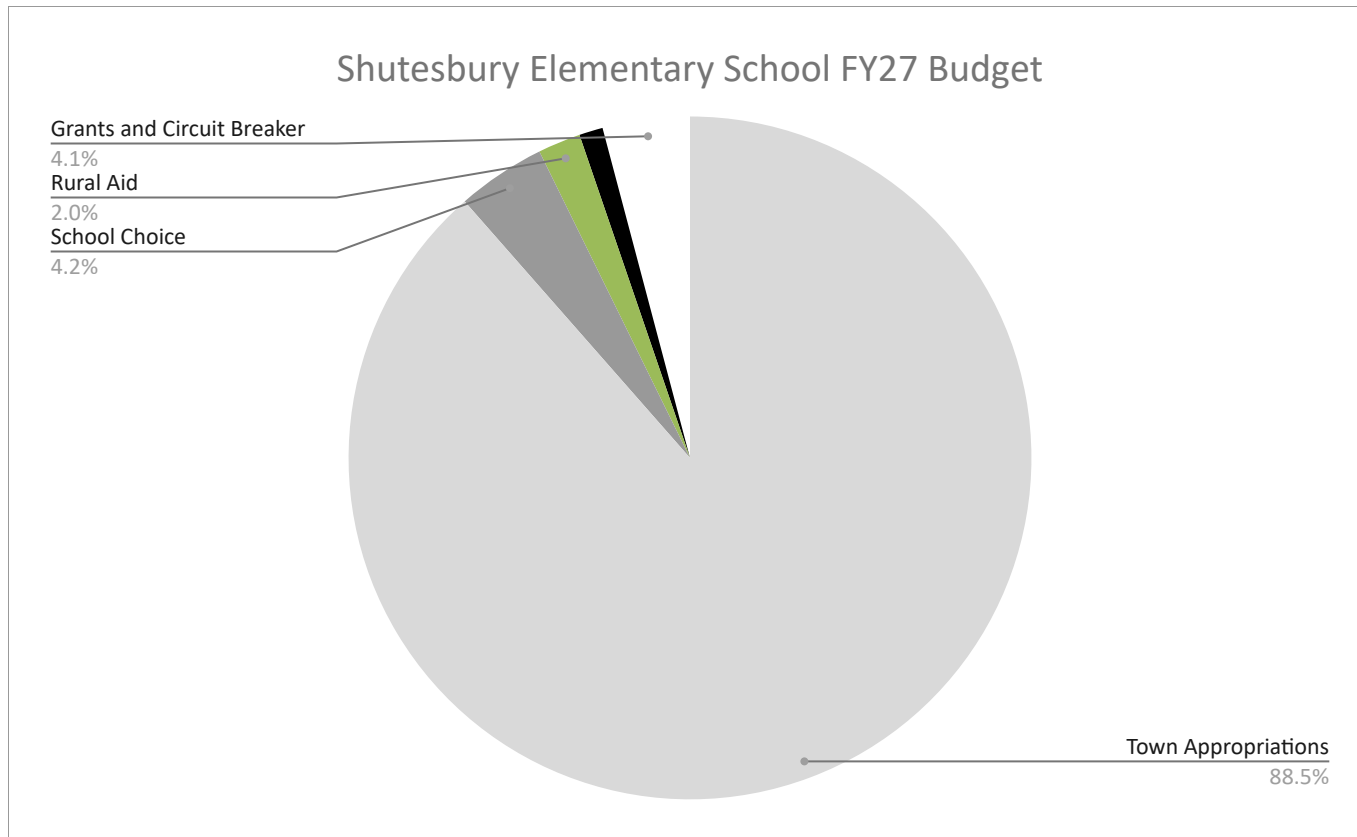
**Shutesbury Elementary School
Fiscal Year 2027
Operating Budget Summary**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027		
Uses of Funding	Operating Budget	Operating Budget	Operating Budget	Operating Budget	Requested Budget	\$ Difference	% Difference
Administration	\$117,186	\$119,283	\$113,997	\$118,516	\$130,291	\$11,775	9.94%
Instruction	\$1,817,317	\$1,860,932	\$1,968,458	\$2,086,375	\$2,122,039	\$35,664	1.71%
Other School Services	\$78,072	\$82,750	\$97,128	\$103,685	\$151,929	\$48,244	46.53%
Plant Operations/Maintenance	\$231,585	\$265,354	\$269,630	\$266,626	\$276,568	\$9,942	3.73%
Fixed Charges	\$4,368	\$4,880	\$4,775	\$4,933	\$5,496	\$563	11.41%
Acquisition of Fixed Assets	\$1,420	\$1,472	\$1,441	\$1,474	\$1,368	-\$106	-7.19%
Programs with Other Schools	\$0	\$0	\$14,081	\$12,028	\$69,927	\$57,899	481.37%
Total Use of Funding	\$2,249,948	\$2,334,671	\$2,469,510	\$2,593,637	\$2,757,618	\$163,981	6.32%



Total School Funding

	FY26 Budget	FY27 Budget	Difference	% Difference
Town Appropriations	\$2,593,637.00	\$2,757,618.35	\$163,981.35	6.32%
School Choice	\$138,261.00	\$130,884.00	-\$7,377.00	-5.34%
Rural Aid	\$75,000.00	\$63,000.00	-\$12,000.00	-16.00%
Early Childhood Revolving	\$35,000.00	\$35,000.00	\$0.00	0.00%
Grants and Circuit Breaker	\$112,396.00	\$128,500.00	\$16,104.00	14.33%
Total:	\$2,954,294.00	\$3,115,002.35	\$160,708.35	5.44%



LINE	DESCRIPTION	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2027 Requested Budget	\$ Change	% Change	Notes and Additional Funding
ADMINISTRATION										
1	SCHOOL COMM CONTRACTED SERVICES	1,300	1,034	1,500	6,523	1,500	1,500	0	0.00%	
2	SCHOOL COMMITTEE ADVERTISING	1,000	1,159	1,000	608	1,000	1,000	0	0.00%	
3	SCHOOL COMMITTEE CONFERENCES	1,000	44	1,000	0	1,000	1,000	0	0.00%	
4	SCHOOL COMM ALL OTHER EXPENSE (AUDIT)	4,000	1,600	0	1,600	0	6,500	6,500	FY26=0	*Anticipation of FY26 EOYR Audit
5	SCHOOL COMM LEGAL COUNSEL-LOCAL	7,000	5,282	7,000	4,000	7,000	7,000	0	0.00%	
6	U28 SUPT'S SALARY	33,932	33,734	32,139	32,269	33,549	34,406	857	2.55%	
7	U28 SECRETARY'S SALARY	14,248	13,996	14,515	13,813	13,653	14,640	987	7.23%	
8	U28 OTHER SCHOOL COMM EXPENSE	340	373	332	135	408	411	3	0.74%	
9	U28 PROFESSIONAL LIBRARY	113	20	111	56	113	114	1	0.88%	
10	U28 SUPERINTENDENT MISC EXPENSE	1,019	966	665	361	681	684	3	0.44%	
11	U28 EDUC LEADERSHIP IMPRVMT DUES	1,019	967	665	1,208	930	1,209	279	30.00%	
12	U28 SUPT'S CONFERENCE	679	0	665	1,531	681	570	(111)	-16.30%	
13	U28 DIRECTOR OF FINANCE/OPERATIONS	23,328	23,147	23,514	23,550	24,787	26,168	1,381	5.57%	
14	U28 FINANCE SUPPORT SALARIES	22,618	23,704	23,108	24,730	25,101	26,879	1,778	7.08%	
15	U28 SUB CALLER	1,599	1,550	1,596	1,741	1,671	1,735	64	3.83%	
16	U28 OFFICE SUPPLIES	1,359	485	1,552	1,124	1,588	1,596	8	0.50%	
17	U28 POSTAGE	453	267	443	410	454	456	2	0.44%	
18	U28 MACHINE RENTAL CONTRACT	1,472	1,374	1,441	1,315	1,474	1,482	8	0.54%	
19	U28 MACHINE MAINTENANCE	339	0	0	0	0	0	0	FY26=0	
20	U28 CLASSIFIED ADS	113	0	111	0	113	114	1	0.88%	
21	U28 OTHER CONFERENCES	679	0	665	0	681	684	3	0.44%	
22	U28 DIRECTOR OF FINANCE TRAVEL	339	337	665	666	681	684	3	0.44%	
23	U28 LEGAL COUNSEL-UNION	544	544	532	532	544	547	3	0.55%	
24	U28 COMPUTER CONTRACTED SERVICES	0	0	0	89	0	0	0	FY26=0	
25	U28 ADMINISTRATIVE TECHNOLOGY	113	0	113	0	113	114	1	0.88%	
26	U28 MISC EXP	452	1,144	443	611	567	570	3	0.53%	
27	U28 TRAVEL	225	173	222	46	227	228	1	0.44%	
	TOTAL ADMINISTRATION	119,283	111,900	113,997	116,918	118,516	130,291	11,775	9.94%	
INSTRUCTION										
28	PRINCIPAL'S SALARY	102,792	102,793	105,876	111,000	113,300	116,699	3,399	3.00%	
29	CLERICAL SALARY	57,373	58,398	58,710	62,620	64,884	66,838	1,954	3.01%	
30	OFFICE MACHINE MAINTENANCE	6,500	7,433	6,500	8,642	7,500	8,500	1,000	13.33%	*Laminator, Copiers, Postage Machine
31	OFFICE SUPPLIES	4,500	3,517	4,500	1,999	4,500	4,500	0	0.00%	
32	PRINCIPAL PROFESSIONAL EXPENSE	1,500	569	1,500	1,701	1,500	1,700	200	13.33%	*Dues, Conferences, and PD
33	SUMMER PROGRAM/TUTORS (SPED)	15,500	4,348	15,500	3,707	15,000	7,500	(7,500)	-50.00%	
34	TEACHERS' SALARIES	767,196	680,815	664,494	691,637	787,428	813,613	26,185	3.33%	
35	TEACHERS' SPECIALIST REG ED SALARIES	120,723	95,952	93,059	110,466	67,384	75,642	8,258	12.26%	*Partially grant and SC funded
36	TEACHERS' SPECIALIST SPED SALARIES	228,828	195,911	233,267	252,334	223,908	233,043	9,135	4.08%	
37	INCLUSION SPECIALIST	40,000	32,400	40,000	33,851	15,754	0	(15,754)	-100.00%	*Funding absorbed into other lines
38	THERAPEUTIC SERVICES	93,039	90,846	133,048	130,049	147,773	160,974	13,201	8.93%	*Partially School Choice funded
39	SPED CONTRACTED SERVICES	26,000	32,907	25,000	10,315	25,000	35,000	10,000	40.00%	*Increase from line 37 decrease
40	SUBSTITUTES' REG ED SALARIES	26,000	30,049	30,000	41,210	30,000	30,000	0	0.00%	
41	SUBSTITUTES' SPED SALARIES	2,000	40	300	0	300	300	0	0.00%	
42	PARAEDUCATOR SALARIES	24,252	21,831	23,783	19,830	54,248	1	(54,247)	-100.00%	*Reduction of one unfilled paraeducator position

LINE	DESCRIPTION	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2027 Requested Budget	\$ Change	% Change
43	PARAEDUCATOR SPED SALARIES	272,937	186,251	276,187	244,753	249,656	279,002	29,346	11.75%
44	LIBRARY TEACHER'S SALARY	76,228	76,228	76,084	78,705	78,513	81,898	3,385	4.31%
45	PROF DEV SUBSTITUTES' SALARIES	2,000	65	0	50	0	0	0	FY26=0
46	PROFESSIONAL DEVELOPMENT	8,000	7,025	8,000	6,406	6,000	7,500	1,500	25.00%
47	CONTRACTED SERVICES - MUSIC	1,000	207	1,000		1,000	1,000	0	0.00%
48	PROF LIBRARY-STAFF MATERIALS	500	500	250	0	250	250	0	0.00%
49	TEXTBOOKS & INSTRUCTIONAL MATERIALS	9,500	5,624	9,000	6,191	7,500	7,500	0	0.00%
50	LIBRARY MATERIALS	1,000	993	1,000	1,000	1,000	1,000	0	0.00%
51	INSTRUCTIONAL SUPPLIES	11,000	9,615	11,000	9,023	9,000	9,000	0	0.00%
52	FIELD TRIPS AND PROGRAMS	1,500	0	1,500	5	1,500	1,500	0	0.00%
53	CONTRACTED SERVICES-TECHNOLOGY	2,400	2,250	2,600	470	2,600	2,600	0	0.00%
54	CLASS INSTRUCT TECH MTLs	10,000	12,028	12,000	0	12,000	12,000	0	0.00%
55	OTHER INSTRUCT TECH MTLs	4,000	2,506	4,000	2,181	4,000	4,000	0	0.00%
56	INSTRUCT SOFTWARE MTLs	1,500	525	2,000	1,205	2,000	2,000	0	0.00%
57	TESTING AND ASSESSMENT MATERIALS	2,000	1,704	2,000	1,672	2,000	2,000	0	0.00%
58	PSYCHOLOGIST'S SALARY	63,128	63,128	64,706	65,078	84,528	87,064	2,536	3.00%
59	U28 DIRECTOR OF STUDENT SUPPORT	23,564	17,380	23,752	24,089	24,065	24,922	857	3.56%
60	U28 CURRICULUM & INSTRUCTION COORDINATOR	17,261	17,474	17,291	17,506	18,227	19,968	1,741	9.55%
61	U28 EC COORDINATOR	2,315	2,271	2,617	2,848	3,653	4,281	628	17.19%
62	U28 EC PROGRAM ASSISTANT	1,036	1,896	1,313	679	1,571	1,747	176	11.20%
63	U28 STIPENDS	113	113	111	44	113	114	1	0.88%
64	U28 STUDENT SUPPORT COORDINATOR	13,539	11,796	14,515	14,537	15,677	16,787	1,110	7.08%
65	U28 SPED DIRECTOR'S TRAVEL	679	173	665	723	681	684	3	0.44%
66	U28 PROFESSIONAL DEVELOPMENT	1,359	1,185	1,330	172	1,361	912	(449)	-32.99%
	GROSS INSTRUCTION	2,042,763	1,778,746	1,968,458	1,956,698	2,085,374	2,122,039	36,665	1.76%
	OTHER SCHOOL SERVICES								
67	NURSE'S SALARY - REG	62,250	62,250	65,877	66,200	69,685	73,929	4,244	6.09%
68	DOCTOR'S CONTRACTED SERVICES-REG	500	500	500	0	500	500	0	0.00%
69	HEALTH SUPPLIES	1,250	3,036	1,300	1,129	1,500	1,500	0	0.00%
70	SPED TRANSPORTATION	7,750	36,784	19,451	19,500	22,000	66,000	44,000	200.00%
71	FOOD SERVICE	11,000	525	10,000	0	10,000	10,000	0	0.00%
	TOTAL OTHER SCHOOL SERVICES	82,750	103,095	97,128	86,829	103,685	151,929	48,244	46.53%
	PLANT OPERATIONS/MAINTENANCE								
72	CUSTODIAL SALARIES	97,639	94,324	99,857	97,853	107,712	110,751	3,039	2.82%
73	CUSTODIAL SUPPLIES	11,500	6,323	11,000	9,460	11,000	11,000	0	0.00%
74	FUEL	35,000	39,882	35,000	32,174	35,000	35,000	0	0.00%
75	SCHOOL TELEPHONE	5,000	5,370	5,000	4,398	5,000	5,000	0	0.00%
76	SCHOOL POWER	40,000	66,000	45,000	60,122	45,000	45,000	0	0.00%
77	SUMMER MAINTENANCE	4,500	4,277	4,500	5,044	4,500	4,500	0	0.00%
78	GROUNDS MAINTENANCE	4,500	3,287	4,500	3,525	4,500	4,000	(500)	-11.11%
79	BUILDING MAINTENANCE	37,000	41,761	37,000	63,396	26,000	32,000	6,000	23.08%
80	EQUIPMENT MAINTENANCE	2,200	2,200	2,200	1,700	2,200	2,200	0	0.00%

Notes and Additional Funding

*In anticipation of losing Title grant funding

*Change in needs

*Additional \$15,000 funded by Rural Aid

*Additional \$5,000 funded by Rural Aid

LINE	DESCRIPTION	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2027 Requested Budget	\$ Change	% Change
81	EXTRAORDINARY MAINTENANCE	3,000	2,200	3,000	3,000	3,000	3,000	0	0.00%
82	NETWORKING & TELECOMMUNICATIONS	15,000	10,767	12,600	12,279	12,600	12,600	0	0.00%
83	TECHNOLOGY MAINTENANCE & SUPPLIES	8,000	3,834	8,000	2,849	8,000	8,000	0	0.00%
84	U28 CENTRAL OFFICE TELEPHONE	747	668	731	831	844	848	4	0.47%
85	U28 SUB CALLER TELEPHONE	136	124	133	133	136	137	1	0.74%
86	U28 NETWORKING & TELECOMMUNICATIONS	226	0	222	10	227	251	24	10.57%
87	U28 TECHNOLOGY MAINT CONT SERV	906	113	887	38	907	2,281	1,374	151.49%
	TOTAL PLANT OPERATIONS/MAINTENANCE	265,354	281,130	269,630	296,812	266,626	276,568	9,942	3.73%
	FIXED CHARGES								
88	U28 DISABILITY INSURANCE	181	237	177	210	181	217	36	19.89%
89	U28 BENEFIT CONTINGENCY	1,019	0	997	0	1,021	1,026	5	0.49%
90	U28 LIABILITY/PROPERTY INSURANCE	2,944	2,441	2,881	3,034	2,949	3,193	244	8.27%
91	U28 SCHOOL BOARD LIAB INS	396	301	388	276	442	684	242	54.75%
92	U28 CENTRAL OFFICE RENT	340	340	332	364	340	376	36	10.59%
	TOTAL FIXED CHARGES	4,880	3,319	4,775	3,884	4,933	5,496	563	11.41%
	ACQUISITION/IMPROVEMENT OF FIXED ASSETS								
93	U28 CENTRAL OFFICE NEW EQUIPMENT	1,472	506	1,441	1,208	1,474	1,368	(106)	-7.19%
	TOTAL IMPROVEMENT OF FIXED ASSETS	1,472	506	1,441	1,441	1,441	1,368	(73)	-5.07%
	PROGRAMS WITH OTHER SCHOOLS								
94	SPECIAL NEEDS TUITION PUBLIC SCHOOL	0	54,931	14,081	17,662	12,028	0	(12,028)	-100.00%
95	SPECIAL NEEDS TUITION NON-PUBLIC SCHOOL	0	0	0	0	0	69,927	69,927	FY26=0
	TOTAL PROGRAMS WITH OTHER SCHOOLS	0	54,931	14,081	17,662	12,028	69,927	57,899	481.37%
		FY24	FY25	FY26	FY27				
96	GROSS TOTAL	2,516,502	2,333,627	2,469,510	2,480,244	2,592,603	2,757,618	165,015	6.36%

Notes and Additional Funding

*Additional funding from CB and IDEA

Funding Uses from Grants and School Choice

Title Grants				
		<i>FY25 Budget</i>	<i>FY26 Budget</i>	<i>FY27 Budget</i>
Title I: Reading Specialist, supplies and other expenses		\$16,000	\$16,000	\$16,000
Title IV: Contracted Services and Supplies		\$10,000	\$10,000	\$0
Title II: Contracted Services		\$3,000	\$3,000	\$0
Total:		\$29,000	\$29,000	\$16,000
IDEA Grant				
		<i>FY25 Budget</i>	<i>FY26 Budget</i>	<i>FY27 Budget</i>
Professional Salary: Student Support		\$40,000	\$0	\$0
Out of District Tuition		\$0	\$43,919	\$47,000
Early Childhood		\$2,531	\$2,531	\$2,500
Total:		\$42,531	\$46,450	\$49,500
REAP				
		<i>FY25 Budget</i>	<i>FY26 Budget</i>	<i>FY27 Budget</i>
Professional Salary: MLL Teacher		\$16,397	\$16,397	\$18,000
Total:		\$16,397	\$16,397	\$18,000
Circuit Breaker				
		<i>FY25 Budget</i>	<i>FY26 Budget</i>	<i>FY27 Budget</i>
Out of District Tuition to Public Schools		\$30,074	\$20,549	\$45,000
Total:		\$30,074	\$20,549	\$45,000
Grant and Circuit Breaker Total:		\$118,002	\$112,396	\$128,500
Rural Aid				
		<i>FY25 Budget</i>	<i>FY26 Budget</i>	<i>FY27 Budget</i>
Paraeducator's Salary		\$60,000	\$40,000	\$40,000
Instrumental Teacher Stipends		\$10,000	\$12,000	\$0
Curriculum Support		\$10,000	\$0	\$0
School Power		\$0	\$10,000	\$15,000
Building Maintenance		\$0	\$13,000	\$5,000
Total:		\$80,000	\$75,000	\$60,000
Early Childhood Revolving				
		<i>FY25 Budget</i>	<i>FY26 Budget</i>	<i>FY27 Budget</i>
Professional Salary: preschool teacher		\$30,000	\$35,000	\$35,000
Total:		\$30,000	\$35,000	\$35,000
School Choice				
<i>Position</i>	<i>FTE</i>	<i>FY25</i>	<i>FY26 Amount</i>	<i>FY27 Amount</i>
MLL Teacher		\$0	\$32,174	\$0
Essential Skills Teacher	\$1	\$72,527	\$76,205	\$76,205
Speech and Language Pathologist	\$0	\$13,431	\$14,555	\$14,555
Curriculum Support	\$0	\$15,468	\$16,165	\$16,380
Paraeducator	\$1	\$27,969	\$31,336	\$23,744
Total:		\$161,569	\$138,261	\$130,884

