

Masconomet Regional School District  
 FY18 Operations and Maintenance Budgetary Increase Analysis  
 March 16, 2017

Cost Category:	Amount:	Comments Regarding Preliminary Estimates:
<i>Salary Changes:</i>		
Step and Column	\$ 380,158	Anticipated
Wage Adjustment	\$ 387,324	Contractual & COLA adjustments
<b>Retirement/LOA/Staff Reduction</b>	<b>\$ (679,016)</b>	Breakage from retirements, hiring & LOA, unfilled positions/sections, & RIFs
New or Restructured Positions	\$ 85,908	Salary only, benefits included in the insurance section
<i>Total Salary Changes</i>	<i>\$ 174,374</i>	
<i>Non-Salary Changes:</i>		
Insurance Benefits	\$ 269,274	FY17 active employee + retiree x 5% + FY17 MEDEX * 7.3%; market trend
Workers Compensation	\$ 18,910	State wide rate recalibration
Unemployment	\$ 45,000	Increase due to reduction in force
Retirement and Taxes	\$ 13,479	ECRB contribution and taxes
	\$ 346,663	
SPED Out of District	\$ 81,586	Based on the information we have right now for OOD services
<b>Circuit Breaker</b>	<b>\$ (20,100)</b>	Higher reimbursement from the state applicable to FY18
	\$ 61,486	
District Supplies and Services	\$ 14,384	Minor adjustments
Instructional Goods and Services	\$ 52,912	Middle School, High School and Other Instructional Services
State Tuition Assessments	\$ 39,000	More students attend school choice schools
MIS Goods and Services	\$ 21,709	Software licenses and maintenance
Reg. Transportation	\$ 11,352	1.3% increase in the contract price; Term: Year 3 of 5
Campus & Security	\$ 1,796	Minor adjustments
Janitorial Contract	\$ 14,532	3.3% increase in the contract for FY18; Term: Year 3 of 5
Utilities	\$ 11,425	Electric rates locked for FY18, gas is not, WWTP contracts expire in FY17
	\$ 167,110	
<i>Total Non-Salary Changes</i>	<i>\$ 575,259</i>	
<b>Total Increase</b>	<b>\$ 749,633</b>	<b>The Total Operations &amp; Maintenance Budgetary Increase is 2.37%</b>

Capital Budget	\$ 667,000	Masco Portion = \$150,000, Town Portion = \$517,000 (Warrant Article)
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**Note:** Two and a half percent (2 1/2 %) of the FY17 operations and maintenance budget is \$791,000.