

Masconomet Regional School District  
Preliminary Thumbnail Sketch for FY19  
January 2018

	<b>Cost Category:</b>	<b>Amount:</b>	<b>Comments Regarding Preliminary Estimates:</b>
1	Salary - Step and Column	\$ 289,644	Anticipated movement based on December 2017 staffing data
2	Salary and Benefits - RIFs	\$ (210,000)	High School - 2.5 FTE reduction due to enrollment decline
3	Salary - Wage Adjustment	\$ 350,617	Contractual & COLA Adjustments
		<b>\$ 430,261</b>	
4	Insurance Benefits	\$ 328,000	FY17 active employee + retiree x 10% + FY17 MEDEX * 5%; market trend
5	Retirement and Taxes	\$ 95,300	ECRB Contribution and Taxes
		<b>\$ 423,300</b>	
6	SPED Out of District	\$ (56,706)	Based on the information we have right now for OOD services
7	Circuit Breaker	\$ (76,861)	Higher reimbursement from the state applicable to FY19
		<b>\$ (133,567)</b>	
8	Reg. Transportation	\$ 19,867	2.1% increase in the contract price; Term: Year 4 of 5
9	Utilities	\$ (53,000)	Electric and Gas locked for FY18-FY20
10	HVAC Repair Offsets	\$ -	TBD
11	Janitorial Contract	\$ 14,500	3.3% increase in the contract for FY18; Term: Year 3 of 5
12	Other Fixed Charges	\$ 10,000	Inflation and adjustments
		<b>\$ (8,633)</b>	
13	<b>Total Estimated Breathing Costs</b>	<b>\$ 711,361</b>	<b>2.2% Increase for Breathing Costs</b>
	<b>NEW:</b>		
14	Positions	\$ 723,578	Position requests
15	Curriculum & Staff Development	\$ 205,160	Conferences, memberships, curriculum development projects, etc.
16	Office Equipment & Furniture	\$ 87,000	Furniture replacement program
17	School Start Time Change	\$ 383,420	Masco's preliminary costs to change bell schedule & flip tiered transportation
18	Administrative Restructuring Costs	\$ 14,500	Recurring costs for HR and Health Services office
19	Operation Requests	\$ 43,500	Equipment upgrades and projects
20	Academic Resources and Services	\$ 39,152	Increase in materials and services lines
	<b>Total New</b>	<b>\$ 1,496,310</b>	<b>4.6% Increase for All New Requests</b>
20	New Request Reductions	\$ (408,000)	Reductions from Original Requests
22	<b>Total Estimated Increase</b>	<b>\$ 1,799,671</b>	<b>5.54% Estimated Overall O&amp;M Increase</b>
23	Capital Budget	\$ 549,500	Warrant Article Request

**Note 1:** The FY19 budget is currently being developed. The information provided above is a preliminary snapshot of some of the cost factors that will impact the budget in FY19. The FY19 budget proposal will be presented in February.

**Note 2:** One percent (1%) of the FY18 operations and maintenance budget is approximately **\$325,000**.