Recommended: FY21 Budget

Presented to the School Committee on February 5, 2020

Prepared by:

Jeffrey D. Sands, Assistant Superintendent of Schools
Michael M. Harvey, Superintendent of Schools

MASCONOMET REGIONAL SCHOOL DISTRICT

FY21 General Fund Recommended Budget

February 5, 2020

General Fund Income	*Actual FY17*	*Actual FY18*	*Adopted FY19*	*Adopted FY20*	*Proposed FY21*	*Chg $*	*Chg %*
State Aid							
Chapter 70	$5,034,459	$5,090,919	$5,127,759	$5,182,999	$5,254,659	$71,660	1.4%
Transportation Reimbursement	620,765	596,809	569,053	630,388	633,886	3,498	0.6%
Other State Aid	11,157	57,301	-	10,255	4,444	(5,811)	-56.7%
Local Receipts							
Operating Assessment	25,390,626	25,937,062	26,908,660	28,045,347	29,622,329	1,576,982	5.6%
Interest Income	12,845	36,789	20,000	64,000	60,000	(4,000)	-6.3%
Fees Collected	43,948	36,577	43,000	34,000	34,000	0	0.0%
Miscellaneous Receipts	32,905	13,311	20,000	20,000	10,000	(10,000)	-50.0%
Excess and Deficiency	78,467	0	71,591	0	206,847	206,847	#DIV/0!
Fund Transfers In	704,420	704,420	645,278	645,278	724,155	78,877	12.2%
Federal Aid							
Medicaid Reimbursement	21,975	53,562	22,000	55,000	30,000	(25,000)	-45.5%
E Rate Reimbursement	0	0	2,000	2,000	0	(2,000)	-100.0%
Total Income	**$31,951,566**	**$32,526,749**	**$33,429,341**	**$34,689,267**	**$36,580,321**	**$1,891,054**	**5.5%**

General Fund O&M Expense	*Actual FY17*	*Actual FY18*	*Adopted FY19*	*Adopted FY20*	*Proposed FY21*	*Chg $*	*Chg %*
Middle School	5,988,160	6,179,928	6,497,782	6,589,794	6,819,629	229,835	3.5%
High School	11,823,576	11,721,057	12,262,612	12,239,950	12,892,053	652,103	5.3%
Other Instructional Services	620,915	627,810	738,358	727,704	810,822	83,118	11.4%
Student Services	3,255,383	3,518,273	3,572,769	3,980,830	4,515,665	534,835	13.4%
Campus Maintenance and Security	1,835,730	1,925,504	1,906,321	2,026,414	2,091,190	64,776	3.2%
Business & Support Services	7,470,665	7,605,630	8,106,225	8,790,482	9,107,792	317,310	3.6%
General Administration	328,102	367,049	345,274	334,093	343,170	9,077	2.7%
Total Expense	**$31,322,531**	**$31,945,251**	**$33,429,341**	**$34,689,267**	**$36,580,321**	**$1,891,054**	**5.5%**

Debt Service	*Actual FY17*	*Actual FY18*	*Adopted FY19*	*Adopted FY20*	*Proposed FY21*	*Chg $*	*Chg %*
Debt Assessment	$1,081,727	$1,082,517	$1,082,567	$1,076,702	$295,752	($780,950)	-72.5%
State Aid	1,291,498	1,291,498	1,291,498	1,291,498	1,291,498	0	0.0%
Total Income	**$2,373,225**	**$2,374,015**	**$2,374,065**	**$2,368,200**	**$1,587,250**	**($780,950)**	**-33.0%**
Principal	$1,845,000	$1,920,000	$2,000,000	$2,085,000	$1,405,000	($680,000)	-32.6%
Interest	528,225	454,015	374,065	283,200	182,250	(100,950)	-35.6%
Total Expense	**$2,373,225**	**$2,374,015**	**$2,374,065**	**$2,368,200**	**$1,587,250**	**($780,950)**	**-33.0%**

Total General Fund Expenses	**$33,695,756**	**$34,319,266**	**$35,803,406**	**$37,057,467**	**$38,167,571**	**$1,110,104**	**3.0%**
Total Assessment	**$26,472,353**	**$27,019,579**	**$27,991,227**	**$29,122,049**	**$29,918,081**	**$796,032**	**2.7%**

MASCONOMET REGIONAL SCHOOL DISTRICT

FY21 ASSESSMENT SUMMARY BY TOWN

February 5, 2020

BOXFORD	FY17	FY18	FY19	FY20	FY21	Chg $	Chg %
Operating Assessment	$ 9,535,095	$ 9,784,969	$ 10,206,545	$ 10,668,997	$ 11,229,575	$ 560,578	5.3%
Debt Assessment	$ 407,639	$ 408,977	$ 410,036	$ 409,017	$ 111,474	$ (297,542)	-72.7%
Total Assessment	$ 9,942,734	$ 10,193,946	$ 10,616,581	$ 11,078,014	$ 11,341,049	$ 263,036	2.4%

MIDDLETON	FY17	FY18	FY19	FY20	FY21	Chg $	Chg %
Operating Assessment	$ 9,116,409	$ 9,241,983	$ 9,415,415	$ 9,968,088	$ 10,453,665	$ 485,577	4.9%
Debt Assessment	$ 387,861	$ 384,138	$ 379,817	$ 382,380	$ 103,740	$ (278,640)	-72.9%
Total Assessment	$ 9,504,270	$ 9,626,121	$ 9,795,232	$ 10,350,468	$ 10,557,406	$ 206,938	2.0%

TOPSFIELD	FY17	FY18	FY19	FY20	FY21	Chg $	Chg %
Operating Assessment	$ 6,739,122	$ 6,910,110	$ 7,286,700	$ 7,408,262	$ 7,939,089	$ 530,827	7.2%
Debt Assessment	$ 286,226	$ 289,403	$ 292,714	$ 285,305	$ 80,537	$ (204,768)	-71.8%
Total Assessment	$ 7,025,348	$ 7,199,513	$ 7,579,414	$ 7,693,567	$ 8,019,626	$ 326,059	4.2%

DISTRICT TOTALS	FY17	FY18	FY19	FY20	FY21	Chg $	Chg %
Operating Assessment	$ 25,390,626	$ 25,937,062	$ 26,908,660	$ 28,045,347	$ 29,622,329	$ 1,576,982	5.6%
Debt Assessment	$ 1,081,726	$ 1,082,518	$ 1,082,567	$ 1,076,702	$ 295,752	$ (780,950)	-72.5%
Total Assessment	$ 26,472,352	$ 27,019,580	$ 27,991,227	$ 29,122,049	$ 29,918,081	$ 796,033	2.7%

Masconomet Regional School Distrct

FY21 Assessment Worksheet

February 5, 2020

Total General Fund Expenses

General Fund O & M Expenses	$36,580,321
Debt Service	$1,587,250
Total General Fund Expenses:	**$38,167,571**

Total General Fund Revenues

State Aid	$5,892,989
Local Receipts	$1,035,002
Federal Aid	$30,000
Total General Fund Revenues:	**$6,957,991**

Assessment to Member Communities

General Operating Budget net of Anticipated Revenue Assessment	$29,622,329
Debt Service	$1,587,250
less SBA Reimbursement for Debt Service	$1,291,498
Debt Service Assessment	$295,752

	Boxford		Middleton		Topsfield		Totals
Resident Enrollment:							
Oct 2018	691	37.99%	646	35.51%	482	26.50%	1,819
Oct 2019	663	37.69%	617	35.08%	479	27.23%	1,759
	(28)	-0.30%	(29)	-0.44%	(3)	0.73%	(60)
Assessment Calculation:							
Minimum Contribution	$ 6,191,489	38.09%	$ 5,765,130	35.47%	$ 4,299,205	26.45%	$ 16,255,824
Transportation	$ 453,083	37.69%	$ 421,648	35.08%	$ 327,341	27.23%	$ 1,202,072
Amount Above Minimum Contributio	$ 4,585,003	37.69%	$ 4,266,888	35.08%	$ 3,312,543	27.23%	$ 12,164,434
Operating Assessment	$ 11,229,575	37.91%	$ 10,453,665	35.29%	$ 7,939,089	26.80%	$ 29,622,329
Debt Assessment	$ 111,474	37.69%	$ 103,740	35.08%	$ 80,537	27.23%	$ 295,752
Total Assessment	$ 11,341,049		$ 10,557,406		$ 8,019,626		$ 29,918,081

Masconomet Regional School District

Resident Enrollment Distribution by Town

October 1, 2019*

October 1 Resident Enrollments by Town**

Town	Oct 12 FY14	Oct 13 FY15	Oct 14 FY16	Oct 15 FY17	Oct 16 FY18	Oct 17 FY19	18-Oct FY20	19-Oct FY21	1 YR Chg
Boxford	777	792	768	742	708	692	691	663	(28)
Middleton	733	739	706	706	665	641	646	617	(29)
Topsfield	577	557	537	521	501	494	482	479	(3)
Total	2087	2088	2011	1969	1874	1827	1819	1759	(60)

Assessments Percentages by Town**

Town	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	1 YR Shift
Boxford	37.23%	37.93%	38.19%	37.68%	37.78%	37.88%	37.99%	37.69%	-0.30%
Middleton	35.12%	35.39%	35.11%	35.86%	35.49%	35.08%	35.51%	35.08%	-0.44%
Topsfield	27.65%	26.68%	26.70%	26.46%	26.73%	27.04%	26.50%	27.23%	0.73%

Enrollment percentages that will be used to calculate FY21 Budget Assessments.

*** - Enrollment Data as of October 1, 2019 per DESE Instructions**

**** - Does not include Non-Resident Faculty Students (4), Non-Resident Tuitioned- In Students (2), and Non-Resident Foster Care Students (1)**

MASCONOMET REGIONAL SCHOOL DISTRICT

Total Enrollment Distribution by Grade

as of October 1st of Each Year

Grade Level	Oct '14	Oct '15	Oct '16	Oct '17	Oct '18	Oct '19	1 Year Chg #	1 Year Chg %	5 Year Chg #	5 Year Chg %
Grade 7	330	332	316	335	312	269	(43)	-13.8%	(61)	-18.5%
Grade 8	332	326	335	322	340	315	(25)	-7.4%	(17)	-5.1%
Grade 9	309	289	289	302	298	293	(5)	-1.7%	(16)	-5.2%
Grade 10	338	305	284	284	299	295	(4)	-1.3%	(43)	-12.7%
Grade 11	372	341	302	275	290	291	1	0.3%	(81)	-21.8%
Grade 12	325	369	343	304	272	289	17	6.3%	(36)	-11.1%
SP - Beyond Grade 12	5	10	10	9	15	14	(1)	-6.7%	9	180.0%
Total Masconomet:	**2,011**	**1,972**	**1,879**	**1,831**	**1,826**	**1,766**	**(60)**	**-3.3%**	**(245)**	**-12.2%**

Grade Level	Oct '14	Oct '15	Oct '16	Oct '17	Oct '18	Oct '19	1 Year Chg #	1 Year Chg %	5 Year Chg #	5 Year Chg %
Kindergarten	238	237	244	233	253	277	24	9.5%	39	16.4%
Grade 1	264	244	255	256	250	264	14	5.6%	0	0.0%
Grade 2	236	288	249	267	269	258	(11)	-4.1%	22	9.3%
Grade 3	280	249	293	263	281	274	(7)	-2.5%	(6)	-2.1%
Grade 4	308	290	259	294	273	284	11	4.0%	(24)	-7.8%
Grade 5	315	317	292	265	308	276	(32)	-10.4%	(39)	-12.4%
Grade 6	328	311	330	288	260	311	51	19.6%	(17)	-5.2%
Total Tri-Town School Union:	**1,969**	**1,936**	**1,922**	**1,866**	**1,894**	**1,944**	**50**	**2.6%**	**(25)**	**-1.3%**

Masconomet Regional School District

Debt Amortization Schedule - Summary

Ch. 71 Sec. 16(d), voted on 10/6/97 and 3/17/99

Fiscal Year	Principal	Interest	Total
2000-01	270,000	550,503	820,503
2001-02	290,000	532,278	822,278
2002-03	615,000	985,153	1,600,153
2003-04	650,000	953,030	1,603,030
2004-05	890,000	1,567,353	2,457,353
2005-06	1,125,000	1,308,914	2,433,914
2006-07	1,170,000	1,253,970	2,423,970
2007-08	1,220,000	1,196,851	2,416,851
2008-09	1,275,000	1,146,151	2,421,151
2009-10	1,465,000	917,331	2,382,331
2010-11	1,470,000	900,151	2,370,151
2011-12	1,515,000	850,051	2,365,051
2012-13	1,575,000	793,989	2,368,989
2013-14	1,635,000	734,364	2,369,364
2014-15	1,700,000	671,795	2,371,795
2015-16	1,780,000	599,745	2,379,745
2016-17	1,845,000	528,225	2,373,225
2017-18	1,920,000	454,015	2,374,015
2018-19	2,000,000	374,065	2,374,065
2019-20	2,085,000	283,200	2,368,200
2020-21	**1,405,000**	**182,250**	**1,587,250**
2021-22	1,470,000	112,000	1,582,000
2022-23	755,000	37,750	792,750
	30,125,000	16,933,132	

MASCONOMET REGIONAL SCHOOL DISTRICT

FY21 Fund Transfers and Offsets In

February 5, 2020

Revenue Transfers In	FY20 Budget	FY21 Budget
Athletics & Co-Curricular	$566,000	$566,000
Non-Resident Tuition - International	20,278	33,635
Food Service	59,000	59,000
Non-Resident Tuition In	0	65,520
Total Revenue Transfers In:	$645,278	$724,155

Offsets In	FY20 Budget	FY21 Budget
Circuit Breaker	$903,309	$1,079,242
SPED IDEA 240	421,626	421,626
Total Offsets In:	$1,324,935	$1,500,868

MASCONOMET REGIONAL SCHOOL DISTRICT

FY21 Budget -- Major Expense Category Analysis

February 5, 2020

Expense Category	FY21 Expenses		FY20 Expenses		VS PR YR	
	Tot $	% of Tot	Tot $	% of Tot	Chg $	Chg %
Salaries	$ 22,736,473	62.2%	$ 21,973,192	63.3%	$763,281	3.5%
Insurance Benefits (Active and Retired)	$ 4,831,655	13.2%	$ 4,487,844	12.9%	$343,811	7.7%
Out-of-District Tuition	$ 2,668,822	7.3%	$ 2,398,702	6.9%	$270,120	11.3%
Maintenance & Security (non-salary)	$ 1,487,222	4.1%	$ 1,465,446	4.2%	$21,776	1.5%
Retirement Contribution	$ 1,116,614	3.1%	$ 1,019,316	2.9%	$97,298	9.5%
Transportation - Regular Ed	$ 1,057,244	2.9%	$ 963,708	2.8%	$93,536	9.7%
Athletics (non-salary)	$ 421,770	1.2%	$ 398,440	1.1%	$23,330	5.9%
MIS Technology (non-salary)	$ 300,030	0.8%	$ 283,897	0.8%	$16,133	5.7%
Student Services Consultants & Svc Providers	$ 237,780	0.7%	$ 128,880	0.4%	$108,900	84.5%
Property, Liability & WC Insurance	$ 192,510	0.5%	$ 149,919	0.4%	$42,591	28.4%
Instructional Technology	$ 163,350	0.4%	$ 130,000	0.4%	$33,350	25.7%
Transportation - Special Ed	$ 150,684	0.4%	$ 83,406	0.2%	$67,278	80.7%
Tuition Reimbursement	$ 40,000	0.1%	$ 16,600	0.0%	$23,400	141.0%
All Other	$ 1,176,168	3.2%	$ 1,189,917	3.4%	($13,749)	-1.2%
Totals:	**$ 36,580,321**	**100.0%**	**$ 34,689,267**	**100.0%**	**$1,891,054**	**5.5%**

MASCONOMET REGIONAL SCHOOL DISTRICT

FY21 Budget -- Reconciliation of Year-over-Year Increases in Salary Expenses

Driver	FY21 v FY20 $ CHG	
All Staff Salary Increases and STEPs - Level Service	$811,659	COLA and STEP increases for all staff; placeholder for Para CBA Settlement
Teacher Degree Advancements	$73,114	22 Teacher Advancement Requests
End of Career (EOC) Salary Benefits	$100,668	D. Tenanty, G. West, J. Dillon, and K. Simi EOC Benefits
Daily Substitute Rate Increase	$15,600	Market rate increase of $10/day from $80 to $90; 1,560 Daily Sub Days/year.
Develop 3 new High School Courses - Summer 2020	$2,400	Includes CP Calculus, AP Principles of Computer Science, and Sustainability/Food Ed
Add 0.5 FTE HS PE Teacher	$26,763	Athletic participation no longer counts towards PE credit, an additional 0.5 FTE is needed to provide enough PE credit offerings.
Add 0.2 FTE Math Department Head / Teacher	$15,927	With D. Tenanty retiring, an additional 0.2 FTE is needed to cover existing level service workloads (increase from 0.8 FTE to 1.0 FTE).
Beginning Adjustment to Salary Reserve Account	($169,486)	FY20 Salary Reserve of $723,904 excessive and not needed going forward
Reduce 3.0 FTE SPED Paraprofessionals	($60,493)	Reductions based on projected special education student needs
Reduce stipends not covered by CBAs	($4,012)	Eliminate 2 stipend positions
Anticipated Staff Retirement Replacement Savings	($48,860)	Net of G. West and J. Dillon replacements
District Total Change to Salary Account:	**$763,280**	

MASCONOMET REGIONAL SCHOOL DISTRICT

FY21 DISTRICT STAFFING SUMMARY

February 5, 2020

	FY20 FTE	FY21 FTE	Change	FY21 Comments
Building Specific Personnel:				
Administrative Staff				
Principals & Assistant Principals	5.00	5.00	0.00	
Department Heads	6.30	6.50	0.20	Added 0.2 FTE Math Dept Head
Administrative Support Staff	9.05	9.05	0.00	
Health Services Assistants	2.00	2.00	0.00	
Subtotal:	22.35	22.55	0.20	
Professional Staff				
Art (Visual)	7.60	7.60	0.00	
Business & Computer Education	4.00	4.00	0.00	
English	19.20	19.20	0.00	
Foreign Language	15.40	15.40	0.00	
Guidance	9.40	9.40	0.00	
Wellness	8.50	9.00	0.50	Added 0.5 FTE HS PE Teacher
Math	19.00	19.00	0.00	
Performing Arts	4.00	4.00	0.00	
Science/Tech. Ed./Engineering	20.20	20.20	0.00	
Social Studies	18.20	18.20	0.00	
Special Education	21.00	21.00	0.00	
Library	2.00	2.00	0.00	
Health Services	2.00	2.00	0.00	
Subtotal:	150.50	151.00	0.50	
Paraprofessionals				
Regular Education	7.58	7.58	0.00	
Special Education	40.38	37.38	(3.00)	Reduced 3.0 FTE SPED Parafrofessionals
Subtotal:	47.96	44.96	(3.00)	
Total Building Specific Staff:	**220.81**	**218.51**	**(2.30)**	
Districtwide Personnel:				
Student Services	15.00	15.00	0.00	
Other Instructional Services	2.40	2.40	0.00	
General Administration	2.00	2.00	0.00	
Business & Other Support Services	13.30	13.30	0.00	Did NOT add incremental staff to cover new 0.4 FTE Treasurer
Campus Maintenance and Security	9.00	9.00	0.00	
Total Districtwide Staff:	**41.70**	**41.70**	**0.00**	
Total District Staff:	**262.51**	**260.21**	**(2.30)**	

Masconomet Regional School District
FY21 Operating Budget
High School Costs by Department

Department	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Principals Office	$681,762	$637,430	$659,943	$624,157	$652,677	$28,520	4.6%
Interdepartmental	155,524	137,249	162,691	163,111	168,968	5,857	3.6%
Library/Media	139,378	144,404	146,931	149,859	156,227	6,368	4.2%
Guidance	734,314	711,987	774,891	780,784	823,872	43,088	5.5%
Special Education	1,162,068	1,199,546	1,283,161	1,275,721	1,427,745	152,024	11.9%
Art	494,918	506,185	610,970	590,027	630,937	40,910	6.9%
Business & Comp Ed	445,867	475,030	388,923	396,248	426,331	30,083	7.6%
English	1,219,104	1,197,356	1,291,002	1,304,731	1,379,847	75,116	5.8%
Foreign Language	1,054,913	1,080,352	1,041,502	1,049,233	1,117,229	67,996	6.5%
Wellness	423,007	461,003	461,224	485,684	487,523	1,839	0.4%
Math	1,203,178	1,128,692	1,217,117	1,166,932	1,223,455	56,523	4.8%
Performing Arts	201,668	214,337	212,080	232,346	242,372	10,026	4.3%
Science & Tech Ed	1,556,348	1,447,456	1,471,513	1,425,447	1,501,423	75,976	5.3%
Social Studies	1,270,215	1,271,038	1,325,136	1,341,203	1,409,447	68,244	5.1%
Athletics	805,519	821,202	916,087	956,043	987,774	31,731	3.3%
Co-Curricular	155,953	153,264	174,024	172,563	163,094	(9,469)	-5.5%
Health Services	119,841	134,526	125,417	125,861	93,133	(32,728)	-26.0%
TOTALS:	**$11,823,577**	**$11,721,057**	**$12,262,612**	**$12,239,950**	**$12,892,053**	**$652,103**	**5.3%**

Masconomet Regional School District
FY21 Operating Budget
High School Costs by Category

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$869,181	$848,941	$892,151	$915,971	$988,536	$72,565	7.9%
Administrative Support Staff	437,257	391,625	408,768	366,351	377,286	10,935	3.0%
Professional Salaries	9,423,312	9,310,252	9,666,213	9,603,957	10,122,299	518,342	5.4%
Paraprofessionals & Aides	410,334	480,120	498,456	510,981	559,027	48,046	9.4%
Subtotal Salaries:	11,140,084	11,030,938	11,465,588	11,397,260	12,047,148	649,888	5.7%
Textbooks	57,783	47,594	85,650	47,525	22,832	(24,693)	-52.0%
Other Published Material	35,330	42,852	52,084	56,670	53,956	(2,714)	-4.8%
Consumable Supplies	154,316	143,877	170,732	184,783	186,292	1,509	0.8%
Durable Goods	54,647	71,099	61,631	75,875	82,759	6,884	9.1%
Consultants & Other Serv. Prc	120,402	118,782	138,716	152,100	156,120	4,020	2.6%
Maintenance, Rentals & Fees	238,010	244,512	264,011	301,257	318,465	17,208	5.7%
Administrative Services	23,004	21,403	24,200	24,480	24,480	0	0.0%
Subtotal Operating:	683,492	690,119	797,024	842,690	844,904	2,214	0.3%
TOTALS:	**$11,823,576**	**$11,721,057**	**$12,262,612**	**$12,239,950**	**$12,892,053**	**$652,103**	**5.3%**

Masconomet Regional School District
FY21 Operating Budget
High School

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	CHG $	CHG %
Principals Office:									
100	20	302	5110	Principals Office	Administrative Salaries	387,123	407,204	20,081	5.2%
100	20	302	5112	Principals Office	Support Staff/Clerical Salaries	210,554	218,743	8,189	3.9%
100	20	302	5341	Principals Office	Postage	9,000	9,000	0	0.0%
100	20	302	5342	Principals Office	Printing	2,780	2,780	0	0.0%
100	20	302	5515	Principals Office	Consumable Supplies	1,500	1,500	0	0.0%
100	20	302	5516	Principals Office	Durable Goods	500	750	250	50.0%
100	20	302	5520	Principals Office	Graduation	12,700	12,700	0	0.0%
					SubTotal:	**624,157**	**652,677**	**28,520**	**4.6%**
Interdepartmental:									
100	20	303	5110	Interdepartmental	Administrative Salaries	1,157	2,971	1,814	156.7%
100	20	303	5113	Interdepartmental	Instructional Support	39,804	43,847	4,043	10.2%
100	20	303	5120	Interdepartmental	Substitutes	62,000	62,000	0	0.0%
100	20	303	5301	Interdepartmental	Consultants & Other Service	3,600	3,600	0	0.0%
100	20	303	5381	Interdepartmental	Maintenance, Rentals & Fees	23,000	23,000	0	0.0%
100	20	303	5511	Interdepartmental	Other Published Materials	350	350	0	0.0%
100	20	303	5515	Interdepartmental	Consumable Supplies	32,750	32,750	0	0.0%
100	20	303	5516	Interdepartmental	Durable Goods	450	450	0	0.0%
					SubTotal:	**163,111**	**168,968**	**5,857**	**3.6%**
Library/Media:									
100	20	305	5111	Library/Media	Professional Salaries	106,677	112,402	5,725	5.4%
100	20	305	5113	Library/Media	Instructional Support	21,624	22,280	656	3.0%
100	20	305	5381	Library/Media	Maintenance, Rentals & Fees	1,400	1,349	(51)	-3.6%
100	20	305	5511	Library/Media	Other Published Materials	16,508	16,646	138	0.8%
100	20	305	5515	Library/Media	Consumable Supplies	1,300	1,350	50	3.8%
100	20	305	5516	Library/Media	Durable Goods	2,350	2,200	(150)	-6.4%
					SubTotal:	**149,859**	**156,227**	**6,368**	**4.2%**
Guidance:									
100	20	310	5110	Guidance	Administrative Salaries	51,542	54,036	2,494	4.8%
100	20	310	5111	Guidance	Professional Salaries	617,476	657,317	39,841	6.5%
100	20	310	5112	Guidance	Support Staff/Clerical Salaries	91,026	90,191	(835)	-0.9%
100	20	310	5301	Guidance	Consultants & Other Service	500	500	0	0.0%
100	20	310	5381	Guidance	Maintenance, Rentals & Fees	600	600	0	0.0%
100	20	310	5511	Guidance	Other Published Materials	5,655	5,963	308	5.4%
100	20	310	5515	Guidance	Consumable Supplies	13,985	15,265	1,280	9.2%
					SubTotal:	**780,784**	**823,872**	**43,088**	**5.5%**
Special Education:									
100	20	312	5111	Special Education	Professional Salaries	937,821	1,043,278	105,457	11.2%
100	20	312	5113	Special Education	Instructional Support	324,000	370,367	46,367	14.3%
100	20	312	5301	Special Education	Consultants & Other Service	13,000	13,000	0	0.0%
100	20	312	5515	Special Education	Consumable Supplies	900	1,100	200	22.2%
					SubTotal:	**1,275,721**	**1,427,745**	**152,024**	**11.9%**
Art:									
100	20	320	5110	Art	Administrative Salaries	36,189	37,907	1,718	4.7%
100	20	320	5111	Art	Professional Salaries	489,113	519,471	30,358	6.2%
100	20	320	5381	Art	Maintenance, Rentals & Fees	2,750	3,550	800	29.1%
100	20	320	5515	Art	Consumable Supplies	58,000	58,000	0	0.0%
100	20	320	5516	Art	Durable Goods	3,975	12,009	8,034	202.1%
					SubTotal:	**590,027**	**630,937**	**40,910**	**6.9%**
Business & Comp Ed:									
100	20	321	5110	Business & Comp Ed	Administrative Salaries	23,813	25,018	1,205	5.1%
100	20	321	5111	Business & Comp Ed	Professional Salaries	372,306	398,713	26,407	7.1%
100	20	321	5511	Business & Comp Ed	Other Published Materials	0	2,600	2,600	#DIV/0!
100	20	321	5516	Business & Comp Ed	Durable Goods	129	0	(129)	-100.0%
					SubTotal:	**396,248**	**426,331**	**30,083**	**7.6%**
English:									
100	20	322	5110	English	Administrative Salaries	55,346	59,686	4,340	7.8%
100	20	322	5111	English	Professional Salaries	1,212,291	1,285,412	73,121	6.0%
100	20	322	5113	English	Instructional Support	22,594	23,249	655	2.9%
100	20	322	5381	English	Maintenance, Rentals & Fees	4,000	1,000	(3,000)	-75.0%
100	20	322	5511	English	Other Published Materials	9,000	9,000	0	0.0%
100	20	322	5516	English	Durable Goods	1,500	1,500	0	0.0%
					SubTotal:	**1,304,731**	**1,379,847**	**75,116**	**5.8%**
Foreign Language:									
100	20	323	5110	Foreign Language	Administrative Salaries	48,899	51,260	2,361	4.8%
100	20	323	5111	Foreign Language	Professional Salaries	995,984	1,060,374	64,390	6.5%
100	20	323	5301	Foreign Language	Consultants & Other Service	0	500	500	#DIV/0!
100	20	323	5381	Foreign Language	Maintenance, Rentals & Fees	3,500	4,400	900	25.7%

Masconomet Regional School District
FY21 Operating Budget
High School

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	CHG $	CHG %
100	20	323	5511	Foreign Language	Other Published Materials	625	475	(150)	-24.0%
100	20	323	5515	Foreign Language	Consumable Supplies	225	220	(5)	-2.2%
					SubTotal:	**1,049,233**	**1,117,229**	**67,996**	**6.5%**
Wellness:									
100	20	324	5110	Wellness	Administrative Salaries	35,526	39,215	3,689	10.4%
100	20	324	5111	Wellness	Professional Salaries	405,393	410,451	5,058	1.2%
100	20	324	5113	Wellness	Instructional Support	24,476	24,476	0	0.0%
100	20	324	5381	Wellness	Maintenance, Rentals & Fees	5,655	4,155	(1,500)	-26.5%
100	20	324	5510	Wellness	Textbooks	5,400	0	(5,400)	-100.0%
100	20	324	5511	Wellness	Other Published Materials	300	300	0	0.0%
100	20	324	5515	Wellness	Consumable Supplies	938	998	60	6.4%
100	20	324	5516	Wellness	Durable Goods	7,996	7,927	(69)	-0.9%
					SubTotal:	**485,684**	**487,523**	**1,839**	**0.4%**
Math:									
100	20	325	5110	Math	Administrative Salaries	62,557	85,560	23,003	36.8%
100	20	325	5111	Math	Professional Salaries	1,046,266	1,109,361	63,095	6.0%
100	20	325	5113	Math	Instructional Support	13,284	13,284	0	0.0%
100	20	325	5510	Math	Textbooks	36,625	7,000	(29,625)	-80.9%
100	20	325	5511	Math	Other Published Materials	8,200	8,250	50	0.6%
					SubTotal:	**1,166,932**	**1,223,455**	**56,523**	**4.8%**
Performing Arts:									
100	20	326	5110	Performing Arts	Administrative Salaries	23,082	24,250	1,168	5.1%
100	20	326	5111	Performing Arts	Professional Salaries	156,792	164,650	7,858	5.0%
100	20	326	5301	Performing Arts	Consultants & Other Service	29,200	29,200	0	0.0%
100	20	326	5381	Performing Arts	Maintenance, Rentals & Fees	6,500	6,500	0	0.0%
100	20	326	5510	Performing Arts	Textbooks	5,500	5,500	0	0.0%
100	20	326	5511	Performing Arts	Other Published Materials	4,322	4,322	0	0.0%
100	20	326	5515	Performing Arts	Consumable Supplies	2,950	2,950	0	0.0%
100	20	326	5516	Performing Arts	Durable Goods	4,000	5,000	1,000	25.0%
					SubTotal:	**232,346**	**242,372**	**10,026**	**4.3%**
Science & Tech Ed:									
100	20	328	5110	Science & Tech Ed	Administrative Salaries	60,351	63,273	2,922	4.8%
100	20	328	5111	Science & Tech Ed	Professional Salaries	1,318,339	1,393,236	74,897	5.7%
100	20	328	5381	Science & Tech Ed	Maintenance, Rentals & Fees	1,200	2,100	900	75.0%
100	20	328	5510	Science & Tech Ed	Textbooks	0	10,332	10,332	#DIV/0!
100	20	328	5511	Science & Tech Ed	Other Published Materials	7,000	1,300	(5,700)	-81.4%
100	20	328	5515	Science & Tech Ed	Consumable Supplies	25,632	26,144	512	2.0%
100	20	328	5516	Science & Tech Ed	Durable Goods	12,925	5,038	(7,887)	-61.0%
					SubTotal:	**1,425,447**	**1,501,423**	**75,976**	**5.3%**
Social Studies:									
100	20	329	5110	Social Studies	Administrative Salaries	60,557	63,508	2,951	4.9%
100	20	329	5111	Social Studies	Professional Salaries	1,271,496	1,335,604	64,108	5.0%
100	20	329	5301	Social Studies	Consultants & Other Service	600	600	0	0.0%
100	20	329	5381	Social Studies	Maintenance, Rentals & Fees	5,500	5,500	0	0.0%
100	20	329	5511	Social Studies	Other Published Materials	3,050	3,050	0	0.0%
100	20	329	5516	Social Studies	Durable Goods	0	1,185	1,185	#DIV/0!
					SubTotal:	**1,341,203**	**1,409,447**	**68,244**	**5.1%**
Athletics:									
100	20	340	5110	Athletics	Administrative Salaries	69,829	74,648	4,819	6.9%
100	20	340	5112	Athletics	Support Staff/Clerical Salaries	64,771	68,353	3,582	5.5%
100	20	340	5114	Athletics	Non-Instructional Support	32,000	32,000	0	0.0%
100	20	340	5122	Athletics	Stipends	391,003	391,003	0	0.0%
100	20	340	5301	Athletics	Consultants & Other Service	103,700	107,220	3,520	3.4%
100	20	340	5358	Athletics	Field Trips & Ath Trans	106,825	111,435	4,610	4.3%
100	20	340	5381	Athletics	Maintenance, Rentals & Fees	108,600	121,850	13,250	12.2%
100	20	340	5511	Athletics	Other Published Materials	210	0	(210)	-100.0%
100	20	340	5515	Athletics	Consumable Supplies	37,555	36,815	(740)	-2.0%
100	20	340	5516	Athletics	Durable Goods	41,550	44,450	2,900	7.0%
					SubTotal:	**956,043**	**987,774**	**31,731**	**3.3%**
Co-Curricular:									
100	20	341	5122	Co-Curricular	Stipends	131,486	120,718	(10,768)	-8.2%
100	20	341	5301	Co-Curricular	Consultants & Other Service	1,500	1,500	0	0.0%
100	20	341	5358	Co-Curricular	Field Trips & Ath Trans	25,952	27,251	1,299	5.0%
100	20	341	5381	Co-Curricular	Maintenance, Rentals & Fees	5,775	5,775	0	0.0%
100	20	341	5511	Co-Curricular	Other Published Materials	1,350	1,350	0	0.0%
100	20	341	5515	Co-Curricular	Consumable Supplies	6,000	6,000	0	0.0%
100	20	341	5516	Co-Curricular	Durable Goods	500	500	0	0.0%
					SubTotal:	**172,563**	**163,094**	**(9,469)**	**-5.5%**
Health Services:									
100	20	345	5111	Health Services	Professional Salaries	89,514	58,309	(31,205)	-34.9%

Masconomet Regional School District
FY21 Operating Budget
High School

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	CHG $	CHG %
100	20	345	5114	Health Services	Non-Instructional Support	33,199	29,524	(3,675)	-11.1%
100	20	345	5511	Health Services	Other Published Materials	100	350	250	250.0%
100	20	345	5515	Health Services	Consumable Supplies	3,048	3,200	152	5.0%
100	20	345	5516	Health Services	Durable Goods	0	1,750	1,750	#DIV/0!
					SubTotal:	**125,861**	**93,133**	**(32,728)**	**-26.0%**
					TOTAL:	**12,239,950**	**12,892,053**	**652,103**	**5.3%**

Masconomet Regional School District
FY21 Operating Budget
Middle School Costs by Department

Department	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Principals Office	$330,541	$340,336	$343,394	$348,330	$354,501	$6,171	1.8%
Interdepartmental	102,024	104,755	94,440	96,210	96,560	350	0.4%
Library/Media	121,680	125,939	128,111	91,841	97,266	5,425	5.9%
Guidance	340,193	334,088	357,289	368,273	391,366	23,093	6.3%
Special Education	1,189,546	1,252,476	1,333,434	1,435,035	1,400,579	(34,456)	-2.4%
Art	215,342	218,499	222,487	223,481	235,280	11,799	5.3%
English	597,578	639,884	687,357	705,462	749,839	44,377	6.3%
Foreign Language	509,223	492,707	543,986	441,559	486,581	45,022	10.2%
Wellness	441,524	451,828	463,460	467,948	474,420	6,472	1.4%
Math	725,804	729,585	762,095	790,036	841,805	51,769	6.6%
Performing Arts	204,871	201,737	213,382	238,827	252,138	13,311	5.6%
Science & Tech Ed	520,746	542,858	580,117	584,896	597,566	12,670	2.2%
Social Studies	537,937	583,851	605,156	628,145	668,566	40,421	6.4%
Co-Curricular	55,065	58,168	58,816	61,961	59,561	(2,400)	-3.9%
Health Services	96,086	103,215	104,258	107,790	113,602	5,812	5.4%
TOTALS:	**$5,988,160**	**$6,179,926**	**$6,497,782**	**$6,589,794**	**$6,819,629**	**$229,835**	**3.5%**

Masconomet Regional School District
FY21 Operating Budget
Middle School Costs by Category

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$452,748	$453,676	$463,667	$474,974	$483,365	$8,391	1.8%
Administrative Support Staff	109,369	111,214	113,904	115,028	122,394	7,366	6.4%
Professional Salaries	4,859,148	5,087,189	5,334,090	5,239,361	5,542,225	302,864	5.8%
Paraprofessionals & Aides	430,599	390,333	419,961	550,112	478,969	(71,143)	-12.9%
Subtotal Salaries:	5,851,864	6,042,412	6,331,622	6,379,475	6,626,953	247,478	3.9%
Textbooks	3,522	4,112	4,700	37,400	5,100	(32,300)	-86.4%
Other Published Material	24,903	27,187	35,491	34,480	41,635	7,155	20.8%
Consumable Supplies	46,029	48,218	56,520	61,433	62,725	1,292	2.1%
Durable Goods	19,472	20,926	5,933	12,435	14,085	1,650	13.3%
Consultants & Other Serv. Pro	15,805	14,201	18,200	11,500	11,750	250	2.2%
Maintenance, Rentals & Fees	20,884	18,098	38,811	47,001	51,281	4,280	9.1%
Administrative Services	5,679	4,774	6,505	6,070	6,100	30	0.5%
Subtotal Operating:	136,294	137,516	166,160	210,319	192,676	(17,643)	-8.4%
TOTALS:	**$5,988,158**	**$6,179,928**	**$6,497,782**	**$6,589,794**	**$6,819,629**	**$229,835**	**3.5%**

Masconomet Regional School District
FY21 Operating Budget
Middle School

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	CHG $	CHG %
Principals Office:									
100	10	302	5110	Principals Office	Administrative Salaries	255,170	255,505	335	0.1%
100	10	302	5112	Principals Office	Support Staff/Clerical Salaries	86,490	92,296	5,806	6.7%
100	10	302	5341	Principals Office	Postage	4,200	4,200	0	0.0%
100	10	302	5342	Principals Office	Printing	1,120	1,150	30	2.7%
100	10	302	5515	Principals Office	Consumable Supplies	600	600	0	0.0%
100	10	302	5520	Principals Office	Graduation	750	750	0	0.0%
					SubTotal:	**348,330**	**354,501**	**6,171**	**1.8%**
Interdepartmental:									
100	10	303	5120	Interdepartmental	Substitutes	47,800	47,800	0	0.0%
100	10	303	5381	Interdepartmental	Maintenance, Rentals & Fees	14,200	14,200	0	0.0%
100	10	303	5511	Interdepartmental	Other Published Materials	7,610	7,760	150	2.0%
100	10	303	5515	Interdepartmental	Consumable Supplies	25,500	25,600	100	0.4%
100	10	303	5516	Interdepartmental	Durable Goods	1,100	1,200	100	9.1%
					SubTotal:	**96,210**	**96,560**	**350**	**0.4%**
Library/Media:									
100	10	305	5111	Library/Media	Professional Salaries	58,790	63,372	4,582	7.8%
100	10	305	5113	Library/Media	Instructional Support	23,595	24,303	708	3.0%
100	10	305	5381	Library/Media	Maintenance, Rentals & Fees	631	681	50	7.9%
100	10	305	5511	Library/Media	Other Published Materials	8,230	8,530	300	3.7%
100	10	305	5515	Library/Media	Consumable Supplies	330	380	50	15.2%
100	10	305	5516	Library/Media	Durable Goods	265	0	(265)	-100.0%
					SubTotal:	**91,841**	**97,266**	**5,425**	**5.9%**
Guidance:									
100	10	310	5110	Guidance	Administrative Salaries	24,637	25,884	1,247	5.1%
100	10	310	5111	Guidance	Professional Salaries	313,608	333,893	20,285	6.5%
100	10	310	5112	Guidance	Support Staff/Clerical Salaries	28,538	30,099	1,561	5.5%
100	10	310	5301	Guidance	Consultants & Other Service	500	500	0	0.0%
100	10	310	5381	Guidance	Maintenance, Rentals & Fees	100	100	0	0.0%
100	10	310	5511	Guidance	Other Published Materials	300	300	0	0.0%
100	10	310	5515	Guidance	Consumable Supplies	590	590	0	0.0%
					SubTotal:	**368,273**	**391,366**	**23,093**	**6.3%**
Special Education:									
100	10	312	5111	Special Education	Professional Salaries	952,777	991,001	38,224	4.0%
100	10	312	5113	Special Education	Instructional Support	477,558	404,358	(73,200)	-15.3%
100	10	312	5301	Special Education	Consultants & Other Service	4,000	4,000	0	0.0%
100	10	312	5515	Special Education	Consumable Supplies	700	900	200	28.6%
100	10	312	5516	Special Education	Durable Goods	0	320	320	#DIV/0!
					SubTotal:	**1,435,035**	**1,400,579**	**(34,456)**	**-2.4%**
Art:									
100	10	320	5110	Art	Administrative Salaries	11,307	11,880	573	5.1%
100	10	320	5111	Art	Professional Salaries	199,274	209,643	10,369	5.2%
100	10	320	5381	Art	Maintenance, Rentals & Fees	900	1,000	100	11.1%
100	10	320	5515	Art	Consumable Supplies	12,000	12,000	0	0.0%
100	10	320	5516	Art	Durable Goods	0	757	757	#DIV/0!
					SubTotal:	**223,481**	**235,280**	**11,799**	**5.3%**
English:									
100	10	322	5110	English	Administrative Salaries	31,847	34,451	2,604	8.2%
100	10	322	5111	English	Professional Salaries	637,135	678,303	41,168	6.5%
100	10	322	5113	English	Instructional Support	20,180	20,785	605	3.0%
100	10	322	5381	English	Maintenance, Rentals & Fees	11,300	11,300	0	0.0%
100	10	322	5511	English	Other Published Materials	5,000	5,000	0	0.0%
					SubTotal:	**705,462**	**749,839**	**44,377**	**6.3%**
Foreign Language:									
100	10	323	5110	Foreign Language	Administrative Salaries	23,316	24,496	1,180	5.1%
100	10	323	5111	Foreign Language	Professional Salaries	416,243	459,100	42,857	10.3%
100	10	323	5301	Foreign Language	Consultants & Other Service	0	250	250	#DIV/0!
100	10	323	5381	Foreign Language	Maintenance, Rentals & Fees	0	900	900	#DIV/0!
100	10	323	5510	Foreign Language	Textbooks	500	200	(300)	-60.0%
100	10	323	5511	Foreign Language	Other Published Materials	1,075	1,075	0	0.0%
100	10	323	5515	Foreign Language	Consumable Supplies	425	560	135	31.8%
					SubTotal:	**441,559**	**486,581**	**45,022**	**10.2%**
Wellness:									
100	10	324	5110	Wellness	Administrative Salaries	11,842	12,441	599	5.1%
100	10	324	5111	Wellness	Professional Salaries	453,356	458,941	5,585	1.2%
100	10	324	5381	Wellness	Maintenance, Rentals & Fees	400	500	100	25.0%
100	10	324	5515	Wellness	Consumable Supplies	420	420	0	0.0%
100	10	324	5516	Wellness	Durable Goods	1,930	2,118	188	9.7%
					SubTotal:	**467,948**	**474,420**	**6,472**	**1.4%**

Masconomet Regional School District
FY21 Operating Budget
Middle School

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	CHG $	CHG %
Math:									
100	10	325	5110	Math	Administrative Salaries	35,719	33,464	(2,255)	-6.3%
100	10	325	5111	Math	Professional Salaries	746,252	793,571	47,319	6.3%
100	10	325	5511	Math	Other Published Materials	8,065	14,770	6,705	83.1%
					SubTotal:	**790,036**	**841,805**	**51,769**	**6.6%**
Performing Arts:									
100	10	326	5110	Performing Arts	Administrative Salaries	11,541	12,125	584	5.1%
100	10	326	5111	Performing Arts	Professional Salaries	197,386	208,413	11,027	5.6%
100	10	326	5301	Performing Arts	Consultants & Other Service	7,000	7,000	0	0.0%
100	10	326	5381	Performing Arts	Maintenance, Rentals & Fees	8,500	8,500	0	0.0%
100	10	326	5510	Performing Arts	Textbooks	4,900	4,900	0	0.0%
100	10	326	5511	Performing Arts	Other Published Materials	2,000	2,000	0	0.0%
100	10	326	5515	Performing Arts	Consumable Supplies	2,000	2,000	0	0.0%
100	10	326	5516	Performing Arts	Durable Goods	5,500	7,200	1,700	30.9%
					SubTotal:	**238,827**	**252,138**	**13,311**	**5.6%**
Science & Tech Ed:									
100	10	328	5110	Science & Tech Ed	Administrative Salaries	34,622	36,375	1,753	5.1%
100	10	328	5111	Science & Tech Ed	Professional Salaries	508,254	550,241	41,987	8.3%
100	10	328	5381	Science & Tech Ed	Maintenance, Rentals & Fees	1,600	2,500	900	56.3%
100	10	328	5510	Science & Tech Ed	Textbooks	32,000	0	(32,000)	-100.0%
100	10	328	5515	Science & Tech Ed	Consumable Supplies	8,000	8,000	0	0.0%
100	10	328	5516	Science & Tech Ed	Durable Goods	420	450	30	7.1%
					SubTotal:	**584,896**	**597,566**	**12,670**	**2.2%**
Social Studies:									
100	10	329	5110	Social Studies	Administrative Salaries	34,973	36,744	1,771	5.1%
100	10	329	5111	Social Studies	Professional Salaries	579,672	615,822	36,150	6.2%
100	10	329	5381	Social Studies	Maintenance, Rentals & Fees	6,000	8,000	2,000	33.3%
100	10	329	5511	Social Studies	Other Published Materials	2,000	2,000	0	0.0%
100	10	329	5515	Social Studies	Consumable Supplies	5,500	6,000	500	9.1%
					SubTotal:	**628,145**	**668,566**	**40,421**	**6.4%**
Co-Curricular:									
100	10	341	5122	Co-Curricular	Stipends	52,071	52,071	0	0.0%
100	10	341	5381	Co-Curricular	Maintenance, Rentals & Fees	3,370	3,600	230	6.8%
100	10	341	5515	Co-Curricular	Consumable Supplies	3,300	3,350	50	1.5%
100	10	341	5516	Co-Curricular	Durable Goods	3,220	540	(2,680)	-83.2%
					SubTotal:	**61,961**	**59,561**	**(2,400)**	**-3.9%**
Health Services:									
100	10	345	5111	Health Services	Professional Salaries	76,743	80,053	3,310	4.3%
100	10	345	5114	Health Services	Non-Instructional Support	28,779	29,524	745	2.6%
100	10	345	5511	Health Services	Other Published Materials	200	200	0	0.0%
100	10	345	5515	Health Services	Consumable Supplies	2,068	2,325	257	12.4%
100	10	345	5516	Health Services	Durable Goods	0	1,500	1,500	#DIV/0!
					SubTotal:	**107,790**	**113,602**	**5,812**	**5.4%**
					TOTAL:	**6,589,794**	**6,819,629**	**229,835**	**3.5%**

Masconomet Regional School District
FY21 Operating Budget
Districtwide Offices Costs by Department

Department	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Psychological Services	$216,121	$220,765	$227,247	$227,655	$238,291	$10,636	4.7%
Special Education	2,985,564	3,244,112	2,924,261	3,324,058	3,798,099	474,041	16.2%
Student Services	53,698	53,395	247,552	250,108	282,502	32,394	13.1%
Health Services	0	0	173,709	179,009	196,772	17,763	10.2%
District Instructional	370,021	379,807	437,150	434,659	480,679	46,020	10.5%
Professional Development	250,894	248,004	301,208	293,045	330,143	37,098	12.3%
School Committee	43,763	76,523	49,442	42,500	44,816	2,316	4.7%
Superintendent	284,340	290,526	295,832	291,593	298,354	6,761	2.3%
Business & Finance	612,454	588,578	597,157	603,742	695,400	91,658	15.3%
Human Resources	5,222,591	5,416,740	5,820,413	6,459,401	6,554,668	95,267	1.6%
MIS Technology	717,321	670,661	733,637	763,631	800,480	36,849	5.0%
Transportation	918,299	929,651	955,018	963,708	1,057,244	93,536	9.8%
Debt Service	2,373,225	2,374,015	2,374,065	2,368,200	1,587,250	(780,950)	-32.9%
Crisis Response & Security	0	83,167	90,655	134,187	143,383	9,196	10.1%
Buildings & Grounds	1,835,730	1,842,337	1,815,666	1,892,227	1,947,807	55,580	3.1%
TOTALS:	**$15,884,021**	**$16,418,281**	**$17,043,012**	**$18,227,723**	**$18,455,889**	**$228,166**	**1.3%**

Masconomet Regional School District
FY21 Operating Budget
Student Services Costs by Category

Student Services:

Cost Category	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$130,793	$142,765	$11,972	9.2%
Administrative Support Staff	57,075	60,197	3,122	5.5%
Professional Salaries	0	0	0	#DIV/0!
Paraprofessionals & Aides	0	0	0	#DIV/0!
Subtotal Salaries:	187,868	202,962	15,094	8.0%
Supplies & Services	15,600	14,900	(700)	-4.5%
Consultants & Service Providers	1,640	19,640	18,000	1097.6%
Legal Services	45,000	45,000	0	0.0%
Subtotal Operating:	62,240	79,540	17,300	27.8%
TOTALS:	**$250,108**	**$282,502**	**$32,394**	**13.0%**

District Special Education:

Cost Category	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$234,226	$248,609	$14,383	6.1%
Administrative Support Staff	50,108	53,660	3,552	7.1%
Professional Salaries	325,090	339,774	14,684	4.5%
Paraprofessionals & Aides	113,886	127,010	13,124	11.5%
Subtotal Salaries:	723,310	769,053	45,743	6.3%
Consultants	118,640	209,540	90,900	76.6%
Tuition	1,742,795	1,936,568	193,773	11.1%
Collaboratives	655,907	732,254	76,347	11.6%
Transportation	83,406	150,684	67,278	80.7%
Subtotal Operating:	2,600,748	3,029,046	428,298	16.5%
TOTALS:	**$3,324,058**	**$3,798,099**	**$474,041**	**14.3%**

Masconomet Regional School District
FY21 Operating Budget
Student Services Costs by Category

Pyschological Services:

Cost Category	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$0	$0	$0	#DIV/0!
Administrative Support Staff	0	0	0	#DIV/0!
Professional Salaries	216,030	226,666	10,636	4.9%
Paraprofessionals & Aides	0	0	0	#DIV/0!
Subtotal Salaries:	216,030	226,666	10,636	4.9%
Testing	8,025	8,025	0	0.0%
Consultants & Service Providers	3,600	3,600	0	0.0%
Subtotal Operating:	11,625	11,625	0	0.0%
TOTALS:	**$227,655**	**$238,291**	**$10,636**	**4.7%**

Unified Health Services:

Cost Category	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$110,380	$121,186	$10,806	9.8%
Administrative Support Staff	52,180	55,272	3,092	5.9%
Professional Salaries	0	0	0	#DIV/0!
Paraprofessionals & Aides	0	0	0	#DIV/0!
Subtotal Salaries:	162,560	176,458	13,898	8.5%
Other Published Material	3,149	5,200	2,051	65.1%
Durable Goods	0	4,019	4,019	#DIV/0!
Consultants	5,000	5,000	0	0.0%
Maintenance, Rentals, and Fees	6,100	4,345	(1,755)	-28.8%
Supplies and Materials	2,200	1,750	(450)	-20.5%
Subtotal Operating:	16,449	20,314	3,865	23.5%
TOTALS:	**$179,009**	**$196,772**	**$17,763**	**9.9%**

Total Student Services	**$3,980,830**	**$4,515,665**	**$534,835**	**13.4%**

Masconomet Regional School District FY21
Operating Budget
Other Instructional Services Costs by Category

Instructional Services:

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$68,409	$23,403	$23,403	$22,915	$24,496	$1,581	6.9%
Administrative Support Staff	0	0	0	0	0	0	#DIV/0!
Professional Salaries	50,878	67,237	134,457	121,998	130,201	8,203	6.7%
Paraprofessionals & Aides	5,885	0	0	0	0	0	#DIV/0!
Subtotal Salaries:	125,172	90,640	157,860	144,913	154,697	9,784	6.8%
Other Published Mat'l	44,242	45,420	52,825	53,150	53,150	0	0.0%
Supplies and Materials	0	0	6,322	0	0	0	#DIV/0!
Durable Goods (Instructional Tech)	143,806	140,000	130,850	130,000	163,350	33,350	25.7%
School Choice, Charter & Other Tuition	54,645	101,108	64,093	87,326	104,782	17,456	20.0%
Curriculum Development	0	0	20,500	14,570	0	(14,570)	-100.0%
Testing & Assessments	1,652	604	1,700	1,700	1,700	0	0.0%
504 Plan	503	2,035	3,000	3,000	3,000	0	0.0%
Subtotal Operating:	244,848	289,167	279,290	289,746	325,982	36,236	12.5%
TOTALS:	**$370,020**	**$379,807**	**$437,150**	**$434,659**	**$480,679**	**$46,020**	**10.6%**

Professional Development:

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$90,993	$93,480	$95,880	$97,518	$102,340	$4,822	4.9%
Administrative Support Staff	0	0	0	0	0	0	#DIV/0!
Professional Salaries	96,392	91,863	101,349	109,122	114,340	5,218	4.8%
Paraprofessionals & Aides	0	0	0	0	0	0	#DIV/0!
Subtotal Salaries:	187,385	185,343	197,229	206,640	216,680	10,040	4.9%
Memberships & Subscriptions	26,944	26,698	32,945	31,700	31,700	(0)	0.0%
Conferences & Accommodations	18,395	18,219	33,105	33,105	36,763	3,658	11.0%
Tuition Reimbursement	14,332	13,800	16,600	16,600	40,000	23,400	141.0%
Other Published Material	0	1,303	2,000	2,000	2,000	0	0.0%
Consumable Supplies	3,792	2,641	2,000	2,000	2,000	0	0.0%
Consultants & Other Service Providers	46	0	17,329	1,000	1,000	0	0.0%
Subtotal Operating:	63,509	62,661	103,979	86,405	113,463	27,058	31.3%
TOTALS:	**$250,894**	**$248,004**	**$301,208**	**$293,045**	**$330,143**	**$37,098**	**12.7%**
Total Other Instructional Services	**$620,914**	**$627,811**	**$738,358**	**$727,704**	**$810,822**	**$83,118**	**11.4%**

Masconomet Regional School District
FY21 Operating Budget
Maintenance Security Costs by Category

Crisis Response and Security:

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$0	$0	$0	$0	$0	$0	#DIV/0!
Administrative Support Staff	0	0	0	0	0	0	#DIV/0!
Professional Salaries	0	62,214	62,200	63,459	66,979	3,520	5.5%
Paraprofessionals & Aides (Monitors)	0	3,259	7,020	30,058	38,540	8,482	28.2%
Subtotal Salaries:	0	65,473	69,220	93,517	105,519	12,002	12.8%
Other Published Materials	0	0	695	6,870	5,530	(1,340)	-19.5%
Supplies	0	2,169	3,700	4,900	4,400	(500)	-10.2%
Durables	0	4,706	7,500	14,285	14,554	269	1.9%
Maintenance, Rentals, and Fees	0	10,819	9,540	14,615	13,380	(1,235)	-8.5%
Subtotal Operating:	0	17,694	21,435	40,670	37,864	(2,806)	-6.9%
TOTALS:	**$0**	**$83,167**	**$90,655**	**$134,187**	**$143,383**	**9,196**	**6.9%**

Buildings & Grounds:

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$100,346	$102,131	$102,096	$104,144	$109,915	$5,771	5.5%
Administrative Support Staff	0	0	0	0	0	0	#DIV/0!
Professional Salaries	0	0	0	0	0	0	#DIV/0!
Paraprofessionals & Aides (MPFTs/HVAC)	303,781	318,417	311,914	363,307	388,534	25,227	6.9%
Subtotal Salaries:	404,127	420,548	414,010	467,451	498,449	30,998	6.6%
Consumable Supplies	24,281	27,576	27,810	27,810	27,810	$0	0.0%
Durable Goods	16,487	8,547	14,250	18,750	9,280	(9,470)	-50.5%
Maintenance, Fees & Rentals	15,766	16,570	15,250	15,210	16,126	916	6.0%
Uniform Allowance	1,914	2,031	2,400	2,400	2,400	0	0.0%
Staff Development	845	4,498	5,500	5,500	5,500	0	0.0%
Landscaping	63,989	63,149	69,500	69,500	69,500	0	0.0%
Snow Removal	39,793	18,399	34,850	34,850	21,500	(13,350)	-38.3%
Vehicle O & M	8,246	13,534	13,500	13,500	11,500	(2,000)	-14.8%
Engineers/ Architects	3,000	2,219	5,000	5,000	5,000	0	0.0%
Janitorial Contract/ Contract Serv.	438,668	452,160	475,262	475,262	528,223	52,961	11.1%
Electrical	11,847	23,503	34,000	34,000	34,000	0	0.0%
General Repair	37,475	43,152	36,500	36,500	36,500	0	0.0%
HVAC	117,434	120,968	46,278	39,200	39,200	0	0.0%
Plumbing	13,902	6,941	12,500	12,500	12,500	0	0.0%
Hazardous Removal	11,525	4,940	10,500	10,500	10,500	0	0.0%
Security	17,779	0	0	0	0	0	#DIV/0!
Trash Removal	20,500	23,079	22,000	31,835	34,485	2,650	8.3%
Utilities	588,153	590,523	576,556	592,459	585,334	(7,126)	-1.2%
Subtotal Operating:	1,431,604	1,421,789	1,401,656	1,424,776	1,449,358	24,582	1.7%
TOTALS:	**$1,835,731**	**$1,842,337**	**$1,815,666**	**$1,892,227**	**$1,947,807**	**$55,580**	**2.9%**
Total Maintenance & Security	**$1,835,731**	**$1,925,504**	**$1,906,321**	**$2,026,414**	**$2,091,190**	**$64,776**	**3.2%**

Masconomet Regional School District
FY21 Operating Budget
Business Support Services Costs by Category

Business & Finance:

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$158,757	$161,528	$161,528	$164,750	$174,153	$9,403	5.7%
Administrative Support Staff	172,206	181,003	216,208	217,902	249,844	31,942	14.7%
Professional Salaries	0	0	0	0	0	0	#DIV/0!
Paraprofessionals & Aides	0	0	0	0	0	0	#DIV/0!
Subtotal Salaries:	330,963	342,531	377,736	382,652	423,997	41,345	10.8%
Consultants & Other Serv. Prov.	31,732	29,269	17,000	17,000	32,500	15,500	91.2%
Staff Development	11,312	8,547	12,000	12,000	12,000	0	0.0%
Auditing	22,000	22,000	22,000	28,000	28,000	0	0.0%
Banking & Other Fees	2,534	4,172	3,000	4,200	7,000	2,800	66.7%
Advertising	3,207	4,597	2,500	5,000	5,000	0	0.0%
Fixed Assets (Copiers & Furniture)	134,513	101,033	84,309	75,393	75,393	0	0.0%
Property & Liability Insurance	76,194	76,429	78,612	79,497	111,510	32,013	40.3%
Subtotal Operating:	281,492	246,047	219,421	221,090	271,403	50,313	22.8%
TOTALS:	**$612,455**	**$588,578**	**$597,157**	**$603,742**	**$695,400**	**$91,658**	**15.2%**

Human Resources, Payroll & Benefits:

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$0	$0	$0	$0	$0	$0	#DIV/0!
Administrative Support Staff	60,684	94,762	117,731	116,215	122,317	6,102	5.3%
Professional Salaries (Reserve)	77,171	41,954	205,851	723,904	364,382	(359,522)	-49.7%
Paraprofessionals & Aides	0	0	0	0	0	0	#DIV/0!
Subtotal Salaries:	137,855	136,716	323,582	840,119	486,699	(353,420)	-42.1%
Advertising	14,479	11,919	15,000	15,000	5,000	(10,000)	-66.7%
Consultants & Other Serv. Prov.	16,197	5,600	11,700	11,700	12,700	1,000	8.5%
Workers Compensation	70,677	67,806	67,000	70,422	81,000	10,578	15.0%
Unemployment	22,456	59,450	30,600	15,000	21,000	6,000	40.0%
Active Employee Benefits	2,993,418	3,101,974	3,148,089	3,180,782	3,464,601	283,819	8.9%
Retired Employee Benefits	1,167,990	1,204,109	1,282,174	1,307,062	1,367,053	59,991	4.6%
Retirement Contributions	799,518	829,165	942,268	1,019,316	1,116,614	97,298	9.5%
Subtotal Operating:	5,084,735	5,280,023	5,496,831	5,619,282	6,067,969	448,687	8.0%
TOTALS:	**$5,222,590**	**$5,416,739**	**$5,820,413**	**$6,459,401**	**$6,554,668**	**$95,267**	**1.5%**

Masconomet Regional School District
FY21 Operating Budget
Business Support Services Costs by Category

Transportation:

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$0	$0	$0	$0	$0	$0	#DIV/0!
Administrative Support Staff	0	0	0	0	0	0	#DIV/0!
Professional Salaries	5,856	5,856	5,856	5,856	5,856	0	0.0%
Paraprofessionals & Aides	0	0	0	0	0	0	#DIV/0!
Subtotal Salaries:	5,856	5,856	5,856	5,856	5,856	0	0.0%
Consultants & Service Providers	912,443	923,795	949,161	957,852	1,051,388	93,536	9.8%
Subtotal Operating:	912,443	923,795	949,161	957,852	1,051,388	93,536	9.8%
TOTALS:	**$918,299**	**$929,651**	**$955,017**	**$963,708**	**$1,057,244**	**$93,536**	**9.7%**

MIS Technology:

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$106,153	$109,066	$108,366	$110,541	$118,787	$8,246	7.5%
Administrative Support Staff	46,816	48,864	48,845	49,801	51,543	1,742	3.5%
Professional Salaries	111,262	143,219	143,219	147,351	155,516	8,165	5.5%
Computer Technicians	155,081	151,050	148,773	172,041	174,604	2,563	1.5%
Subtotal Salaries:	419,312	452,199	449,203	479,734	500,449	20,715	4.3%
Other Published Material	99,179	79,246	105,543	107,413	116,629	9,216	8.6%
Consumable Supplies	36,731	38,681	31,800	31,800	32,150	350	1.1%
Durable Goods	84,469	32,496	38,700	37,450	34,250	(3,200)	-8.5%
Consultants & Other Service Providers	10,375	4,500	19,835	19,830	19,830	0	0.0%
Staff Development	3,223	3,328	5,500	5,500	5,500	0	0.0%
Telephones	29,265	29,800	37,050	37,550	37,550	0	0.0%
Maintenance, Rentals, Fees	34,768	30,412	46,006	44,354	54,122	9,768	22.0%
Subtotal Operating:	298,010	218,463	284,434	283,897	300,030	16,133	5.7%
TOTALS:	**$717,322**	**$670,662**	**$733,637**	**$763,631**	**$800,480**	**$36,849**	**4.8%**
Total Business & Support Service:	**$7,470,666**	**$7,605,630**	**$8,106,224**	**$8,790,482**	**$9,107,792**	**$317,310**	**3.6%**

Masconomet Regional School District
FY21 Operating Budget
General Adminstration Costs by Category

School Committee:

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Budget	CHG $	CHG %
Administrative Salaries	$0	$0	$0	$0	$0	$0	#DIV/0!
Administrative Support Staff	16,391	17,078	16,000	19,000	21,316	2,316	12.2%
Professional Salaries	0	0	0	0	0	0	#DIV/0!
Paraprofessionals & Aides	0	0	0	0	0	0	#DIV/0!
Subtotal Salaries:	16,391	17,078	16,000	19,000	21,316	2,316	12.2%
Supplies and Materials	1,469	375	1,000	1,000	1,000	0	0.0%
Consultants & Other Service Providers	8,843	30,299	11,242	0	0	0	#DIV/0!
Legal Services	10,934	23,660	15,000	15,000	15,000	0	0.0%
Legal Settlements	0	0	0	0	0	0	#DIV/0!
Staff Development	6,126	5,112	6,200	7,500	7,500	0	0.0%
Subtotal Operating:	27,372	59,446	33,442	23,500	23,500	0	0.0%
TOTALS:	**$43,763**	**$76,524**	**$49,442**	**$42,500**	**$44,816**	**$2,316**	**5.4%**

Superintendent's Office:

Cost Category	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY20 Budget	CHG $	CHG %
Administrative Salaries	$196,615	$201,520	$206,563	$206,548	$204,390	($2,158)	-1.0%
Administrative Support Staff	65,846	68,603	64,283	60,259	69,178	8,919	14.8%
Professional Salaries	0	0	0	0	0	0	#DIV/0!
Paraprofessionals & Aides	0	0	0	0	0	0	#DIV/0!
Subtotal Salaries:	262,461	270,123	270,846	266,807	273,568	6,761	2.5%
Supplies & Materials	11,757	11,953	13,000	13,000	13,000	0	0.0%
Maintenance, Rentals & Fees	4,584	2,420	4,586	4,586	4,586	0	0.0%
Staff Development	3,591	4,219	5,000	5,000	5,000	0	0.0%
Printing	425	569	400	700	700	0	0.0%
Postage	1,522	1,243	2,000	1,500	1,500	0	0.0%
Subtotal Operating:	21,879	20,404	24,986	24,786	24,786	0	0.0%
TOTALS:	**$284,340**	**$290,527**	**$295,832**	**$291,593**	**$298,354**	**$6,761**	**2.3%**
Total General Administration	**$328,103**	**$367,051**	**$345,274**	**$334,093**	**$343,170**	**$9,077**	**2.7%**

Masconomet Regional School District
FY21 Operating Budget
Districtwide Offices

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	CHG $	CHG %
Psychological Services (Student Services):									
100	30	311	5115	Psychological Serv	Psychological Serv Salary	216,030	226,666	10,636	4.9%
100	30	311	5304	Psychological Serv	Testing & Assessment	8,025	8,025	0	0.0%
100	30	311	5311	Psychological Serv	Psych Serv - Consult & Serv Prov	3,600	3,600	0	0.0%
					SubTotal:	**227,655**	**238,291**	**10,636**	**4.7%**
Special Education (Student Services):									
100	30	312	5110	Special Education	Administrative Salaries	234,226	248,609	14,383	6.1%
100	30	312	5111	Special Education	Professional Salaries	325,090	339,774	14,684	4.5%
100	30	312	5112	Special Education	Support Staff/Clerical Salaries	50,108	53,660	3,552	7.1%
100	30	312	5113	Special Education	Instructional Support	113,886	127,010	13,124	11.5%
100	30	312	5301	Special Education	Consultants & Other Svc Providers	118,640	209,540	90,900	76.6%
100	30	312	5320	Special Education	Tuition In State	181,043	201,634	20,591	11.4%
100	30	312	5323	Special Education	Tuition Private Schools	1,561,752	1,734,934	173,182	11.1%
100	30	312	5324	Special Education	Tuition Collaboratives	655,907	732,254	76,347	11.6%
100	30	312	5330	Special Education	Pupil Transportation	83,406	150,684	67,278	80.7%
100	30	312	5515	Special Education	Consumable Supplies	0	0	0	#DIV/0!
					SubTotal:	**3,324,058**	**3,798,099**	**474,041**	**14.3%**
Student Services (Student Services):									
100	30	313	5110	Student Services	Administrative Salaries	130,793	142,765	11,972	9.2%
100	30	313	5112	Student Services	Support Staff/Clerical Salaries	57,075	60,197	3,122	5.5%
100	30	313	5301	Student Services	Consultants & Other Svc Providers	1,640	19,640	18,000	1097.6%
100	30	313	5303	Student Services	Legal Services	45,000	45,000	0	0.0%
100	30	313	5381	Student Services	Maintenance, Rentals & Fees	0	600	600	#DIV/0!
100	30	313	5511	Student Services	Other Published Materials	0	13,100	13,100	#DIV/0!
100	30	313	5515	Student Services	Consumable Supplies	15,600	1,200	(14,400)	-92.3%
					SubTotal:	**250,108**	**282,502**	**32,394**	**13.0%**
Health Services (Student Services):									
100	30	345	5110	Health Services	Administrative Salaries	110,380	121,186	10,806	9.8%
100	30	345	5112	Health Services	Support Staff/Clerical Salaries	52,180	55,272	3,092	5.9%
100	30	345	5301	Health Services	Consultants & Other Svc Providers	5,000	5,000	0	0.0%
100	30	345	5381	Health Services	Maintenance, Rentals & Fees	6,100	4,345	(1,755)	-28.8%
100	30	345	5511	Health Services	Other Published Materials	3,149	5,200	2,051	65.1%
100	30	345	5515	Health Services	Consumable Supplies	2,200	1,750	(450)	-20.5%
100	30	345	5516	Health Services	Durable Goods	0	4,019	4,019	#DIV/0!
					SubTotal:	**179,009**	**196,772**	**17,763**	**9.9%**
District Instructional (Other Instruction Services):									
100	40	301	5110	District Instructional	Administrative Salaries	22,915	24,496	1,581	6.9%
100	40	301	5111	District Instructional	Professional Salaries	43,924	46,569	2,645	6.0%
100	40	301	5116	District Instructional	504 Plan Support Salaries	22,500	22,500	0	0.0%
100	40	301	5121	District Instructional	Curriculum Development	34,030	31,530	(2,500)	-7.3%
100	40	301	5122	District Instructional	Stipends	36,114	29,602	(6,512)	-18.0%
100	40	301	5304	District Instructional	Testing & Assessment	1,700	1,700	0	0.0%
100	40	301	5306	District Instructional	504 Plan Expenses	3,000	3,000	0	0.0%
100	40	301	5311	District Instructional	Psych Serv - Consult & Serv Prov	0	0	0	#DIV/0!
100	40	301	5511	District Instructional	Other Published Materials	53,150	53,150	0	0.0%
100	40	301	5516	District Instructional	Durable Goods	130,000	163,350	33,350	25.7%
100	40	301	5630	District Instructional	Cherry Sheet Assessments	87,326	104,782	17,456	20.0%
					SubTotal:	**434,659**	**480,679**	**46,020**	**10.6%**
Professional Development (Other Instructional Services):									
100	40	307	5110	Professional Development	Administrative Salaries	97,518	102,340	4,822	4.9%
100	40	307	5111	Professional Development	Professional Salaries	94,122	99,340	5,218	5.5%
100	40	307	5120	Professional Development	Substitutes	15,000	15,000	0	0.0%
100	40	307	5191	Professional Development	Tuition Reimbursement	16,600	40,000	23,400	141.0%
100	40	307	5301	Professional Development	Consultants & Other Svc Providers	1,000	1,000	0	0.0%
100	40	307	5305	Professional Development	Conferences and Seminars	33,105	36,763	3,658	11.0%
100	40	307	5510	Professional Development	Textbooks	0	0	0	#DIV/0!
100	40	307	5511	Professional Development	Other Published Materials	2,000	2,000	0	0.0%
100	40	307	5515	Professional Development	Consumable Supplies	2,000	2,000	0	0.0%
100	40	307	5730	Professional Development	Memberships & Subscriptions	31,700	31,700	(0)	0.0%
					SubTotal:	**293,045**	**330,143**	**37,098**	**12.7%**
School Committee (General Administration):									
100	50	110	5112	School Committee	Support Staff/Clerical Salaries	19,000	21,316	2,316	12.2%
100	50	110	5301	School Committee	Consultants & Other Service	0	0	0	#DIV/0!
100	50	110	5303	School Committee	Legal Services	15,000	15,000	0	0.0%
100	50	110	5305	School Committee	Conferences and Seminars	7,500	7,500	0	0.0%
100	50	110	5515	School Committee	Consumable Supplies	1,000	1,000	0	0.0%
100	50	110	5730	School Committee	Memberships & Subscriptions	0	0	0	#DIV/0!
					SubTotal:	**42,500**	**44,816**	**2,316**	**5.4%**

Superintendent (General Administration):

Masconomet Regional School District
FY21 Operating Budget
Districtwide Offices

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	CHG $	CHG %
100	50	120	5110	Superintendent	Administrative Salaries	206,548	204,390	(2,158)	-1.0%
100	50	120	5112	Superintendent	Support Staff/Clerical Salaries	60,259	69,178	8,919	14.8%
100	50	120	5305	Superintendent	Conferences and Seminars	5,000	5,000	0	0.0%
100	50	120	5341	Superintendent	Postage	1,500	1,500	0	0.0%
100	50	120	5342	Superintendent	Printing	700	700	0	0.0%
100	50	120	5381	Superintendent	Maintenance, Rentals & Fees	4,586	4,586	0	0.0%
100	50	120	5511	Superintendent	Other Published Materials	0	0	0	#DIV/0!
100	50	120	5515	Superintendent	Consumable Supplies	13,000	13,000	0	0.0%
100	50	120	5516	Superintendent	Durable Goods	0	0	0	#DIV/0!
100	50	120	5710	Superintendent	Mileage & Travel Exp	0	0	0	#DIV/0!
					SubTotal:	**291,593**	**298,354**	**6,761**	**2.3%**
Business & Finance (Business & Support Services):									
100	60	130	5110	Business & Finance	Administrative Salaries	164,750	174,153	9,403	5.7%
100	60	130	5112	Business & Finance	Support Staff/Clerical Salaries	217,902	249,844	31,942	14.7%
100	60	130	5301	Business & Finance	Consultants & Other Service	17,000	32,500	15,500	91.2%
100	60	130	5302	Business & Finance	Auditing	28,000	28,000	0	0.0%
100	60	130	5305	Business & Finance	Conferences and Seminars	12,000	12,000	0	0.0%
100	60	130	5307	Business & Finance	Advertising	5,000	5,000	0	0.0%
100	60	130	5309	Business & Finance	Other Fees	4,200	7,000	2,800	66.7%
100	60	130	5517	Business & Finance	Capital Equipment (Over $5000)	75,393	75,393	0	0.0%
100	60	130	5740	Business & Finance	Property & Liability Insurance	79,497	111,510	32,013	40.3%
					SubTotal:	**603,742**	**695,400**	**91,658**	**15.2%**
Human Resources (Business & Support Services):									
100	60	150	5112	Human Resources	Support Staff/Clerical Salaries	116,215	122,317	6,102	5.3%
100	60	150	5125	Human Resources	Salary Reserve	723,904	364,382	(359,522)	-49.7%
100	60	150	5170	Human Resources	Retirement Contribution	1,019,316	1,116,614	97,298	9.5%
100	60	150	5171	Human Resources	Insurance Active Employees	3,180,782	3,464,601	283,819	8.9%
100	60	150	5172	Human Resources	Insurance Retired Employees	1,307,062	1,367,053	59,991	4.6%
100	60	150	5173	Human Resources	Workers Compensation	70,422	81,000	10,578	15.0%
100	60	150	5174	Human Resources	Unemployment	15,000	21,000	6,000	40.0%
100	60	150	5301	Human Resources	Consultants & Other Service	11,700	12,700	1,000	8.5%
100	60	150	5307	Human Resources	Advertising	15,000	5,000	(10,000)	-66.7%
					SubTotal:	**6,459,401**	**6,554,668**	**95,267**	**1.5%**
MIS Technology (Business & Support Services):									
100	60	308	5110	MIS - Technology	Administrative Salaries	110,541	118,787	8,246	7.5%
100	60	308	5111	MIS - Technology	Professional Salaries	147,351	155,516	8,165	5.5%
100	60	308	5112	MIS - Technology	Support Staff/Clerical Salaries	49,801	51,543	1,742	3.5%
100	60	308	5114	MIS - Technology	Non-Instructional Support	172,041	174,604	2,563	1.5%
100	60	308	5301	MIS - Technology	Consultants & Other Service	19,830	19,830	0	0.0%
100	60	308	5305	MIS - Technology	Conferences and Seminars	5,500	5,500	0	0.0%
100	60	308	5340	MIS - Technology	Telephone/Telecommunication	37,550	37,550	0	0.0%
100	60	308	5381	MIS - Technology	Maintenance, Rentals & Fees	44,354	54,122	9,768	22.0%
100	60	308	5511	MIS - Technology	Other Published Materials	107,413	116,629	9,216	8.6%
100	60	308	5515	MIS - Technology	Consumable Supplies	31,800	32,150	350	1.1%
100	60	308	5516	MIS - Technology	Durable Goods	37,450	34,250	(3,200)	-8.5%
					SubTotal:	**763,631**	**800,480**	**36,849**	**4.8%**
Transportation (Business & Support Services):									
100	60	450	5122	Transportation	Stipends	5,856	5,856	0	0.0%
100	60	450	5330	Transportation	Pupil Transportation	957,852	1,051,388	93,536	9.8%
					SubTotal:	**963,708**	**1,057,244**	**93,536**	**9.7%**
Debt Service:									
100	60	750	5910	Debt Service	Principal on Long-term Debt	2,085,000	1,405,000	(680,000)	-32.6%
100	60	750	5915	Debt Service	Interest on Long-term Debt	283,200	182,250	(100,950)	-35.6%
					SubTotal:	**2,368,200**	**1,587,250**	**(780,950)**	**-33.0%**
Crisis Response & Security (Maintenance & Security):									
100	70	475	5111	Crisis Response & Security	Professional Salaries	63,459	66,979	3,520	5.5%
100	70	475	5113	Crisis Response & Security	Instructional Support	30,058	38,540	8,482	28.2%
100	70	475	5381	Crisis Response & Security	Maintenance, Rentals & Fees	14,615	13,380	(1,235)	-8.5%
100	70	475	5511	Crisis Response & Security	Other Published Materials	6,870	5,530	(1,340)	-19.5%
100	70	475	5515	Crisis Response & Security	Consumable Supplies	4,900	4,400	(500)	-10.2%
100	70	475	5516	Crisis Response & Security	Durable Goods	14,285	14,554	269	1.9%
100	70	475	5517	Crisis Response & Security	Capital Equipment (Over $5000)	0	0	0	#DIV/0!
					SubTotal:	**134,187**	**143,383**	**9,196**	**6.9%**
Buildings & Grounds (Maintenance & Security):									
100	70	480	5110	Buildings & Grounds	Administrative Salaries	104,144	109,915	5,771	5.5%
100	70	480	5114	Buildings & Grounds	Non-Instructional Support	357,707	382,654	24,947	7.0%
100	70	480	5130	Buildings & Grounds	Overtime	5,600	5,880	280	5.0%
100	70	480	5192	Buildings & Grounds	Uniform Allowance	2,400	2,400	0	0.0%
100	70	480	5210	Buildings & Grounds	Heat	157,000	168,895	11,895	7.6%
100	70	480	5211	Buildings & Grounds	Electricity	333,000	314,453	(18,548)	-5.6%
100	70	480	5230	Buildings & Grounds	Water	28,000	27,528	(473)	-1.7%

Masconomet Regional School District
FY21 Operating Budget
Districtwide Offices

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	CHG $	CHG %
100	70	480	5231	Buildings & Grounds	Sewage	74,459	74,459	0	0.0%
100	70	480	5241	Buildings & Grounds	Repairs of Buildings	36,500	36,500	0	0.0%
100	70	480	5242	Buildings & Grounds	HVAC	39,200	39,200	0	0.0%
100	70	480	5243	Buildings & Grounds	Electrical	34,000	34,000	0	0.0%
100	70	480	5244	Buildings & Grounds	Plumbing	12,500	12,500	0	0.0%
100	70	480	5246	Buildings & Grounds	Hazardous Waste	10,500	10,500	0	0.0%
100	70	480	5247	Buildings & Grounds	Trash removal	31,835	34,485	2,650	8.3%
100	70	480	5249	Buildings & Grounds	Architects and Engineers	5,000	5,000	0	0.0%
100	70	480	5291	Buildings & Grounds	Snow & Ice	34,850	21,500	(13,350)	-38.3%
100	70	480	5292	Buildings & Grounds	Landscaping & Grounds	69,500	69,500	0	0.0%
100	70	480	5301	Buildings & Grounds	Consultants & Other Service	475,262	528,223	52,961	11.1%
100	70	480	5305	Buildings & Grounds	Conferences and Seminars	5,500	5,500	0	0.0%
100	70	480	5381	Buildings & Grounds	Maintenance, Rentals & Fees	15,210	16,126	916	6.0%
100	70	480	5450	Buildings & Grounds	Custodial Supplies	0	0	0	#DIV/0!
100	70	480	5480	Buildings & Grounds	Vehicular O & M	13,500	11,500	(2,000)	-14.8%
100	70	480	5515	Buildings & Grounds	Consumable Supplies	27,810	27,810	0	0.0%
100	70	480	5516	Buildings & Grounds	Durable Goods	18,750	9,280	(9,470)	-50.5%
					SubTotal:	**1,892,227**	**1,947,807**	**55,580**	**2.9%**
					TOTAL:	**18,227,723**	**18,455,889**	**228,166**	**1.3%**

MASCONOMET REGIONAL SCHOOL DISTRICT

FY21 Operating Budget: Summary Priority Overlay Template Submissions

Requests NOT included in the FY21 Budget Recommendation as of January 22, 2020

Category 1: New Faculty Positions including Stipended Positions

Submitted by:	Position Decription	Est Base Salary	Comments
HS	0.4 FTE HS Performing Arts Teacher	$ 23,598	Create Improv Troupe, LRC Drama and Public Speaking Classes in HS for Rachel Furgiulee who's now 0.4 in MS and 0.2 in HS
MS	0.2 FTE Chinese Teacher	$ 12,353	Increase existing position to 0.6 FTE for growing interest in Chinese (Amy Guo)
MS	MS Washington Trip Stipend	$ 390	To Run Grade Eight Washington Trip - 50% of 779
C&I	Director of Teaching and Learning	$ 130,000	Cabinet-Level position to coordinate curriculum, instruction, assessment and staff development initiatives in the District.
District	Benefits Costs for Chinese Teacher	$ 15,943	Ind +1 Plan Health and Dental Benefits for increased position
District	Benefits Costs for Director of Teaching & Learning	$ 21,101	Family Plan Health and Dental Benefits for new position
	Subtotal:	**$ 203,385**	

Category 2: New Administrative/Support Positions

Submitted by:	Position Description	Est Base Salary	Comments
MS	0.5 FTE Secretary at Front Desk	$ 15,000	New position would administer Raptor System, etc.
Student Services	Assistant Nurses' hourly rate	$ 4,880	Request that two Assistant Nurses' compensation be increased to be commensurate with the Substitute Rate - currently $26.04. The Assistant Nurses current compensation is $24.00/hour. This will allow for fair and adequate compensation reflective of the nursing license required for this position and the level of care necessary for our students. The $2.04 increase per hour for the 2 Assistant Nurses represents an overall increase of $4,880.
	Subtotal:	**$ 19,880**	

Category 3: New Instructional Program Costs

Submitted by:	Cost Description	Est Cost	Comments
HS	Math Textbooks	$ 20,000	The core curriculum (grades 7 - 12) has been re-designed grade by grade from FY15 through FY20 to align with the 2011/2017 Curriculum Framework. We are now looking at electives to follow algebra 2 that meet student needs, support pathways and address concerns raised nationally about the traditional math curriculum in high schools.
HS	On-line FL Textbook Series	$ 5,450	Teachers use resources that can connect students with current events from their target language countries in a way that is authentic, comprehensible, and engaging. These materials also offer an effective way to incorporate culture into units.
MS	Books, audiobooks, and e-books	$ 2,000	Expand Fiction and Non-fiction collection
MS	7th Grade English Circle Read	$ 3,500	300 Copies of Books
Student Services	Parchment Subscription, Set-up, & Conversion	$ 12,850	We would like to purchase a Parchment Subscription ($2,400) in order to automate the alumni transcript procedures and convert paper records to electronic records and e-payment. The Parchment Set up & Implementation Fee ($2,500) will include; (1) OCR/Indexing Software configuration to cover records submitted for processing, (2) scanner configuration for physical records, and (3) 3-step QA to ensure complete indexing and data quality review. The fee for the conversion of paper records ($7,950) reflects the per image rate to load into OCR Software, convert to PDF, and apply indexing.
	Subtotal:	**$ 43,800**	

Category 4: Extraordinary One-time Costs

Submitted by:	Cost Description	Est Cost	Comments
HS	Athletic Trainer Safety Vehicle	$ 6,900	Current 2001 Toro Workman 1100 is shared with Maint Dept and beyond its useful life. Dedicated equipment to transport trainers, AEDs and other equipment, and injured athletes is needed and requested.
HS	Foreign Language Lab Renovation	$ 26,000	Reconfigure Room 1240 Foreign Language Lab - School Improvement Plan. Verb Chevron tables (14) and Node chairs (28)Cost of Steelcase Flexible Furniture = $13,000. Cost of 25 headsets for 9 classrooms = $13,000
Student Services	Enrollment Express	$ 10,000	It is a great option to create, distribute, and update any forms your school is looking to supply internally or to parents and students
Student Services	6 Evacuation Chairs	$ 9,882	Purchase 6 track-guided Evacuation chairs to provide safe, efficient transport out of buildings for physically disabled students or staff. $1,647 per chair
Finance & Operations	Presentation Systems	$ 30,989	Installation of presentation systems in seven (7) key locations across campus
Finance & Operations	FIBER Upgrade	$ 86,000	Upgrade/replace failing Fiber in fourteen (14) key locations throughout Campus
Finance & Operations	Plow Truck	$ 50,000	Replace 2006 GMC Plow Truck which is at the end of its useful life
Finance & Operations	Toro Workman MDX Grounds Vehicle	$ 11,800	Replace existing 2009 John Deere Gator HPX is at the end of its useful life.
Finance & Operations	2 40' Storage Containers	$ 11,000	Replace existing two (2) 40' Storage Containers that are rotted and at the end of their useful life
Finance & Operations	Water filling stations	$ 14,000	Replace four (4) water filling stations (FH, 2 HS, MS)

MASCONOMET REGIONAL SCHOOL DISTRICT

FY21 Operating Budget: Summary Priority Overlay Template Submissions

Requests NOT included in the FY21 Budget Recommendation as of January 22, 2020

Finance & Operations	2nd Shift Porter		$	33,120	Janitorial Contract - Add 2nd shift porter to Scope to cover 3 - 11pm M-F during school year (180 days)
Finance & Operations	Security System Upgrade		$	31,400	The existing Hirsch/Velocity access and alarm system is 20 years old. It is no longer field serviceable, has reached a critical point (end of life) and is no longer properly supported by our security systems vendor American Alarm. Recommendation has been made to switch from this proprietary system now owned by Identiv to an open market system that is in use in numerous schools and government facilties-Genetec.
		Subtotal:	**$**	**321,091**	
		TOTAL:	**$**	**588,156**	