Recommendation: FY22 Budget

February 3, 2021

Prepared by:

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

(R) = Revised since 1/20/21

MASCONOMET REGIONAL SCHOOL DISTRICT

FY22 General Fund Recommended Budget

February 3, 2021

Total Expenditures	***Adopted FY20***	***Adopted FY21***	***Proposed FY22***	***Chg $***	***Chg %***
General Operating Expenses (before Offsets)	36,065,385	37,536,315	38,644,833	1,108,518	3.0%
Less Expense Offsets	1,376,118	1,675,330	1,809,991	134,661	8.0%
General Operating Expenses (after Offsets)	34,689,267	35,860,985	36,834,842	973,857	2.7%
Debt Service Expense	2,368,200	1,587,250	1,582,000	(5,250)	-0.3%
Total Expenditures	**$37,057,467**	**$37,448,235**	**$38,416,842**	**$968,607**	**2.5%**

Total Funding Sources	***Adopted FY20***	***Adopted FY21***	***Proposed FY22***	***Chg $***	***Chg %***
State Aid					
Chapter 70	$5,182,999	$5,254,659	$5,253,339	($1,320)	0.0%
Transportation Reimbursement	630,388	633,886	588,428	(45,458)	-7.2%
MSBA Debt Service Reimbursement	1,291,498	1,291,498	1,291,498	0	0.0%
Charter School Tuition Reimbursement	10,255	4,444	12,385	7,941	178.7%
Local Receipts					
Interest Income	64,000	60,000	48,000	(12,000)	-20.0%
Fees Collected	34,000	34,000	34,000	0	0.0%
Miscellaneous Receipts	20,000	10,000	10,000	0	0.0%
Excess and Deficiency	0	199,131	361,567	162,436	81.6%
Fund Transfers In	645,278	724,155	767,901	43,746	6.0%
Federal Aid					
Medicaid Reimbursement	55,000	30,000	24,000	(6,000)	-20.0%
E Rate Reimbursement	2,000	0	0	0	#DIV/0!
Total Funding Sources	**$7,935,418**	**$8,241,773**	**$8,391,118**	**$149,345**	**1.8%**

Net Assessment including Deb Service	***Adopted FY20***	***Adopted FY21***	***Proposed FY22***	***Chg $***	***Chg %***
Total Expenditures	37,057,467	37,448,235	38,416,842	968,607	2.6%
Less Total Funding Sources	(7,935,418)	(8,241,773)	(8,391,118)	149,345	1.8%
Total Net Assessment including Debt	**$29,122,049**	**$29,206,462**	**$30,025,724**	**$819,262**	**2.8%**
Operating Assessment	**$28,045,347**	**$28,910,709**	**$29,735,222**	**$824,513**	**2.9%**
Debt Assessment	**$1,076,702**	**$295,751**	**$290,502**	**($5,249)**	**-1.8%**

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MASCONOMET REGIONAL SCHOOL DISTRICT

FY22 ASSESSMENT SUMMARY BY TOWN

February 3, 2021

BOXFORD	FY20	FY21	FY22	Chg $	Chg %
Operating Assessment	$ 10,668,997	$ 10,961,352	$ 10,807,706	$ (153,646)	-1.4%
Debt Assessment	$ 409,017	$ 111,474	$ 105,545	$ (5,929)	-5.3%
Total Assessment	$ 11,078,014	$ 11,072,826	$ 10,913,251	$ (159,575)	-1.4%

MIDDLETON	FY20	FY21	FY22	Chg $	Chg %
Operating Assessment	$ 9,968,088	$ 10,204,052	$ 10,506,365	$ 302,313	3.0%
Debt Assessment	$ 382,380	$ 103,740	$ 102,490	$ (1,250)	-1.2%
Total Assessment	$ 10,350,468	$ 10,307,792	$ 10,608,855	$ 301,063	2.9%

TOPSFIELD	FY20	FY21	FY22	Chg $	Chg %
Operating Assessment	$ 7,408,262	$ 7,745,305	$ 8,421,150	$ 675,845	8.7%
Debt Assessment	$ 285,305	$ 80,537	$ 82,467	$ 1,930	2.4%
Total Assessment	$ 7,693,567	$ 7,825,842	$ 8,503,618	$ 677,776	8.7%

DISTRICT TOTALS	FY20	FY21	FY22	Chg $	Chg %
Operating Assessment	$ 28,045,347	$ 28,910,709	$ 29,735,222	$ 824,513	2.9%
Debt Assessment	$ 1,076,702	$ 295,751	$ 290,502	$ (5,249)	-1.8%
Total Assessment	$ 29,122,049	$ 29,206,460	$ 30,025,724	$ 819,264	2.8%

Masconomet Regional School Distrct

FY22 Assessment Worksheet

February 3, 2021

Total General Fund Expenses

General Operating Expenses (after Offsets)	$36,834,842
Debt Service	$1,582,000
Total General Fund Expenses:	**$38,416,842**

Total General Fund Revenues

State Aid	$7,145,650
Local Receipts	$1,221,468
Federal Aid	$24,000
Total General Fund Revenues:	**$8,391,118**

Assessment to Member Communities

General Operating Budget Assessment (excluding Debt)	$29,735,222
Debt Service	$1,582,000
less SBA Reimbursement for Debt Service	$1,291,498
Debt Service Assessment	$290,502

	Boxford		Middleton		Topsfield		Totals
Resident Enrollment:							
Oct 2019	663	37.69%	617	35.08%	479	27.23%	1,759
Oct 2020	622	36.33%	604	35.28%	486	28.39%	1,712
	(41)	-1.36%	(13)	0.20%	7	1.16%	(47)
Assessment Calculation:							
Minimum Contribution	$ 5,974,429	36.36%	$ 5,812,958	35.38%	$ 4,644,667	28.27%	$ 16,432,054
Transportation	$ 601,548	36.33%	$ 584,140	35.28%	$ 470,020	28.39%	$ 1,655,709
Amount Above Minimum Contributio	$ 4,231,729	36.33%	$ 4,109,267	35.28%	$ 3,306,463	28.39%	$ 11,647,459
Operating Assessment	$ 10,807,706	36.35%	$ 10,506,365	35.33%	$ 8,421,150	28.32%	$ 29,735,222
Debt Assessment	$ 105,545	36.33%	$ 102,490	35.28%	$ 82,467	28.39%	$ 290,502
Total Assessment	$ 10,913,251		$ 10,608,855		$ 8,503,618		$ 30,025,724

MASCONOMET REGIONAL SCHOOL DISTRICT

FY22 Fund Transfers and Offsets In

February 3, 2021

Revenue Transfers In	FY20 Budget	FY21 Budget	FY22 Budget	CHG $	CHG %
Athletics & Co-Curricular	$566,000	$566,000	$566,000	$0	0.0%
Non-Resident Tuition - International	20,278	33,635	0	(33,635)	-100.0%
Food Service	59,000	59,000	59,000	0	0.0%
Non-Resident Tuition In	0	65,520	142,901	77,381	118.1%
Total Revenue Transfers In:	$645,278	$724,155	$767,901	$43,746	6.0%

Offsets In	FY20 Budget	FY21 Budget	FY22 Budget	CHG $	CHG %
Circuit Breaker	$903,309	$1,179,242	$1,179,242	$0	0.0%
School Choice	0	0	76,000	76,000	#DIV/0!
CARES ACT ESSER #1 & #2	0	17,745	62,135	44,390	250.2%
Title 1	40,183	43,317	43,317	0	0.0%
SummerSchool/ESY	0	2,400	2,400	0	0.0%
Use of Facilities	11,000	11,000	11,000	0	0.0%
SPED IDEA 240	421,626	421,626	435,897	14,271	3.4%
Total Offsets In:	$1,376,118	$1,675,330	$1,809,991	$134,661	8.0%

MASCONOMET REGIONAL SCHOOL DISTRICT

FY22 Budget -- Excess and Deficiency Summary

February 3, 2021

7/1/20 E&D Certified by MA DOR on 9/29/20	$2,110,744
Amount above 5% of Operating Budget returned to Towns in NOV '20 (FY21) per DOR	302,907
Remaining Balance of E&D after FY21 Refund to Towns	1,807,837
Amount above 4% of Operating Budget to be used as Revenue Source in FY22 Budget	361,567
Remaining Balance of E&D after FY22 Budget Revenue Source	1,446,270
Amount Needed to Balance FY21 Budget presented in 12/16/20 Forecast	269,287
Estimated Remaining Balance of E&D at 6/30/21:	**$1,176,983**

FY22 COVID-19 CONSIDERATIONS

EXPENDITURES NOT INCLUDED IN THE RECOMMENDATION

February 3, 2021

EXPENSE DESCRIPTION	AMOUNT $*
Five (5) Part-time Cafeteria Cleaning Staff	$108,000
Two (2) Full-time Day Porter Cleaning Staff	79,200
100' x 120' Tent (5 months)	75,000
HS Graduation Tent, Chairs, Stage, etc. - June 2022	40,000
Indoor Air Quality Study Refresh	40,000
COVID Cleaning - Building (5)	17,500
COVID Cleaning - Buses (180)	27,720
COVID PPE, Cleaning Supplies, & Nursing Supplies	50,000
COVID Campus Signage Refresh	25,000
COVID Testing (Students and Staff)	Unknown
TOTALS:	**$462,420**

* - Assumes no Remote Accommodations for Teachers in FY22

MASCONOMET REGIONAL SCHOOL DISTRICT

FY22 Budget -- Major Expense Category Analysis (Before Offsets)

February 3, 2021

Expense Category	FY22 Budget		FY21 Budget		VS PR YR	
	Tot $	% of Tot	Tot $	% of Tot	Chg $	Chg %
Salaries	$ 22,413,090	58.0%	$ 22,300,229	59.4%	$112,862	0.5%
Insurance Benefits (Active and Retired)	$ 4,698,532	12.2%	$ 4,674,467	12.5%	$24,065	0.5%
Out-of-District Tuition	$ 3,922,191	10.1%	$ 3,748,064	10.0%	$174,127	4.6%
Maintenance & Security (non-salary)	$ 1,461,458	3.8%	$ 1,478,014	3.9%	($16,556)	-1.1%
Retirement Contribution	$ 1,192,756	3.1%	$ 1,109,012	3.0%	$83,744	7.6%
Transportation - Regular Ed	$ 1,111,302	2.9%	$ 1,024,844	2.7%	$86,458	8.4%
Transportation - Special Ed	$ 986,160	2.6%	$ 572,310	1.5%	$413,850	72.3%
MIS & Instructional Technology (non-salary)	$ 554,834	1.4%	$ 488,430	1.3%	$66,404	13.6%
Athletics (non-salary)	$ 426,433	1.1%	$ 421,770	1.1%	$4,663	1.1%
Student Services Consultants & Svc Providers	$ 279,340	0.7%	$ 237,780	0.6%	$41,560	17.5%
School Choice & Charter School Sending Tuition	$ 184,644	0.5%	$ 104,782	0.3%	$79,862	76.2%
Property, Liability & WC Insurance	$ 173,328	0.4%	$ 169,510	0.5%	$3,818	2.3%
Unemployment	$ 162,000	0.4%	$ 123,000	0.3%	$39,000	31.7%
All Other	$ 1,078,764	2.8%	$ 1,084,104	2.9%	($5,339)	-0.5%
Totals:	**$ 38,644,833**	**100.0%**	**$ 37,536,315**	**100.0%**	**$1,108,518**	**3.0%**

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Masconomet Regional School District

Resident Enrollment Distribution by Town

October 1, 2020*

October 1 Resident Enrollments by Town

	Oct 12	Oct 13	Oct 14	Oct 15	Oct 16	Oct 17	Oct 18	Oct 19	Oct 20	
Town	**FY14**	**FY15**	**FY16**	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22****	**1 YR Chg**
Boxford	777	792	768	742	708	692	691	663	622	(41)
Middleton	733	739	706	706	665	641	646	617	604	(13)
Topsfield	577	557	537	521	501	494	482	479	486	7
Total	2087	2088	2011	1969	1874	1827	1819	1759	1712	(47)

Assessments Percentages by Town

Town	**FY14**	**FY15**	**FY16**	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22****	**1 YR Shift**
Boxford	37.23%	37.93%	38.19%	37.68%	37.78%	37.88%	37.99%	37.69%	36.33%	-1.36%
Middleton	35.12%	35.39%	35.11%	35.86%	35.49%	35.08%	35.51%	35.08%	35.28%	0.20%
Topsfield	27.65%	26.68%	26.70%	26.46%	26.73%	27.04%	26.50%	27.23%	28.39%	1.16%

Enrollment percentages that will be used to calculate FY22 Budget Assessments.

*** - Enrollment Data as of October 1, 2020 per DESE Instructions**

**** - Does not include Non-Resident Faculty Students (3) and Non-Resident Choice Students (12)**

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	Oct '20*	1 Year Chg #	1 Year Chg %	5 Year Chg #	5 Year Chg %
Grade 7	330	332	316	335	312	269	319	50	18.6%	(13)	-3.9%
Grade 8	332	326	335	322	340	315	267	(48)	-15.2%	(59)	-18.1%
Grade 9	309	289	289	302	298	293	268	(25)	-8.5%	(21)	-7.3%
Grade 10	338	305	284	284	299	295	288	(7)	-2.4%	(17)	-5.6%
Grade 11	372	341	302	275	290	291	283	(8)	-2.7%	(58)	-17.0%
Grade 12	325	369	343	304	272	289	288	(1)	-0.3%	(81)	-22.0%
SP - Beyond Grade 12	5	10	10	9	15	14	14	0	0.0%	4	40.0%
Total Masconomet:	**2,011**	**1,972**	**1,879**	**1,831**	**1,826**	**1,766**	**1,727**	**(39)**	**-2.2%**	**(245)**	**-12.4%**

Grade Level	Oct '14	Oct '15	Oct '16	Oct '17	Oct '18	Oct '19	Oct '20	1 Year Chg #	1 Year Chg %	5 Year Chg #	5 Year Chg %
Kindergarten	238	237	244	233	253	277	243	(34)	-12.3%	6	2.5%
Grade 1	264	244	255	256	250	264	266	2	0.8%	22	9.0%
Grade 2	236	288	249	267	269	258	253	(5)	-1.9%	(35)	-12.2%
Grade 3	280	249	293	263	281	274	251	(23)	-8.4%	2	0.8%
Grade 4	308	290	259	294	273	284	267	(17)	-6.0%	(23)	-7.9%
Grade 5	315	317	292	265	308	276	271	(5)	-1.8%	(46)	-14.5%
Grade 6	328	311	330	288	260	311	267	(44)	-14.1%	(44)	-14.1%
Total Tri-Town School Union:	**1,969**	**1,936**	**1,922**	**1,866**	**1,894**	**1,944**	**1,818**	**(126)**	**-6.5%**	**(118)**	**-6.1%**

*** - Includes Non-Resident Faculty Students (3) and Non-Resident Choice Students (12)**

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
FY22 Operating Budget
High School Costs by Department

Department	FY20 Budget	FY21 Budget	FY22 Budget*	CHG $	CHG %
Principals Office	$624,157	$652,677	$669,500	$16,823	2.6%
Interdepartmental	163,111	190,252	179,069	(11,182)	-5.9%
Library/Media	149,859	156,227	157,872	1,645	1.1%
Guidance	780,784	721,667	737,898	16,231	2.2%
Special Education	1,275,721	1,427,745	1,466,763	39,017	2.7%
Art	590,027	630,937	565,019	(65,918)	-10.4%
Business & Comp Ed	396,248	426,331	432,125	5,794	1.4%
English	1,304,731	1,379,847	1,379,346	(501)	0.0%
Foreign Language	1,049,233	1,117,229	1,116,001	(1,228)	-0.1%
Wellness	485,684	422,854	526,922	104,068	24.6%
Math	1,166,932	1,193,938	1,192,055	(1,883)	-0.2%
Performing Arts	232,346	242,372	231,714	(10,657)	-4.4%
Science & Tech Ed	1,425,447	1,501,423	1,406,850	(94,573)	-6.3%
Social Studies	1,341,203	1,409,447	1,424,212	14,765	1.0%
Athletics	956,043	987,774	995,807	8,033	0.8%
Co-Curricular	172,563	163,094	163,584	490	0.3%
Health Services	125,861	189,078	188,833	(245)	-0.1%
TOTALS:	**$12,239,950**	**$12,812,891**	**$12,833,571**	**$20,680**	**0.2%**

* - NOTE: A placeholder for FY22 Salary Schedule increases for Teachers and Paraprofessionals has been accounted for in the Districtwide HR Office while successor CBAs are negotiated.

Masconomet Regional School District
FY22 Operating Budget
Middle School Costs by Department

Department	FY20 Budget	FY21 Budget	FY22 Budget*	CHG $	CHG %
Principals Office	$348,330	$349,501	$354,883	$5,382	1.5%
Interdepartmental	96,210	107,524	112,005	4,481	4.2%
Library/Media	91,841	97,266	100,173	2,907	3.0%
Guidance	368,273	391,366	405,434	14,068	3.6%
Special Education	1,435,035	1,400,579	1,416,295	15,716	1.1%
Art	223,481	235,280	235,017	(262)	-0.1%
English	709,967	754,695	650,467	(104,228)	-13.8%
Foreign Language	441,559	486,581	507,803	21,221	4.4%
Wellness	467,948	474,420	476,889	2,469	0.5%
Math	796,787	849,083	700,613	(148,470)	-17.5%
Performing Arts	238,827	252,138	229,974	(22,164)	-8.8%
Science & Tech Ed	584,896	597,566	565,524	(32,043)	-5.4%
Social Studies	628,145	668,566	565,024	(103,542)	-15.5%
Co-Curricular	61,961	59,561	59,021	(540)	-0.9%
Health Services	107,790	113,602	113,616	14	0.0%
TOTALS:	**$6,601,050**	**$6,837,727**	**$6,492,737**	**($344,990)**	**-5.0%**

* - NOTE: A placeholder for FY22 Salary Schedule increases for Teachers and Paraprofessionals has been accounted for in the Districtwide HR Office while successor CBAs are negotiated.

Masconomet Regional School District
FY22 Operating Budget
Districtwide Offices Costs by Department

Operating Unit	Department	FY20 Budget	FY21 Budget	FY22 Budget*	CHG $	CHG %
Student Services	Psychological Services	$227,655	$238,291	$241,166	$2,875	1.2%
Student Services	Special Education	4,677,920	5,332,550	5,943,941	611,391	11.5%
Student Services	Student Services	250,108	282,502	285,655	3,153	1.1%
Student Services	Health Services	179,009	20,314	16,816	(3,498)	-17.2%
Other Instructional Services	District Instructional	434,659	455,079	593,474	138,395	30.4%
Other Instructional Services	Professional Development	293,045	305,143	305,894	751	0.2%
General Administration	School Committee	42,500	84,436	92,686	8,250	9.8%
General Administration	Superintendent	291,593	298,354	298,354	0	0.0%
Business & Support Services	Business & Finance	603,742	672,400	679,424	7,024	1.0%
Business & Support Services	Human Resources	6,459,401	6,391,632	6,973,880	582,248	9.1%
Business & Support Services	MIS Technology	763,631	748,937	751,270	2,333	0.3%
Business & Support Services	Transportation	963,708	1,024,844	1,111,302	86,458	8.4%
Campus Maintenance and Security	Crisis Response & Security	134,187	143,383	143,297	(86)	-0.1%
Campus Maintenance and Security	Buildings & Grounds	1,903,227	1,887,831	1,881,367	(6,464)	-0.3%
	TOTALS:	**$17,224,385**	**$17,885,696**	**$19,318,525**	**$1,432,829**	**8.0%**

* - NOTE: A placeholder for FY22 Salary Schedule increases for Teachers and Paraprofessionals has been accounted for in the Districtwide HR Office while successor CBAs are negotiated.

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Masconomet Regional School District
FY22 Operating Budget
High School

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	FY22 Budget	CHG $	CHG %
Principals Office:										
100	20	302	5110	Principals Office	Administrative Salaries	387,123	407,204	416,851	9,647	2.4%
100	20	302	5112	Principals Office	Support Staff/Clerical Salaries	210,554	218,743	226,019	7,276	3.3%
100	20	302	5341	Principals Office	Postage	9,000	9,000	9,000	0	0.0%
100	20	302	5342	Principals Office	Printing	2,780	2,780	2,780	0	0.0%
100	20	302	5515	Principals Office	Consumable Supplies	1,500	1,500	1,500	0	0.0%
100	20	302	5516	Principals Office	Durable Goods	500	750	650	(100)	-13.3%
100	20	302	5520	Principals Office	Graduation	12,700	12,700	12,700	0	0.0%
					SubTotal:	**624,157**	**652,677**	**669,500**	**16,823**	**2.6%**
Interdepartmental:										
100	20	303	5110	Interdepartmental	Administrative Salaries	1,157	2,971	2,971	0	0.0%
100	20	303	5113	Interdepartmental	Instructional Support	39,804	43,847	24,352	(19,495)	-44.5%
100	20	303	5120	Interdepartmental	Substitutes	62,000	62,000	67,813	5,813	9.4%
100	20	303	5301	Interdepartmental	Consultants & Other Service	3,600	3,600	3,600	0	0.0%
100	20	303	5381	Interdepartmental	Maintenance, Rentals & Fees	23,000	44,284	44,284	0	0.0%
100	20	303	5511	Interdepartmental	Other Published Materials	350	350	350	0	0.0%
100	20	303	5515	Interdepartmental	Consumable Supplies	32,750	32,750	35,250	2,500	7.6%
100	20	303	5516	Interdepartmental	Durable Goods	450	450	450	0	0.0%
					SubTotal:	**163,111**	**190,252**	**179,069**	**(11,182)**	**-5.9%**
Library/Media:										
100	20	305	5111	Library/Media	Professional Salaries	106,677	112,402	112,402	0	0.0%
100	20	305	5113	Library/Media	Instructional Support	21,624	22,280	23,527	1,247	5.6%
100	20	305	5381	Library/Media	Maintenance, Rentals & Fees	1,400	1,349	1,297	(52)	-3.8%
100	20	305	5511	Library/Media	Other Published Materials	16,508	16,646	16,946	300	1.8%
100	20	305	5515	Library/Media	Consumable Supplies	1,300	1,350	1,350	0	0.0%
100	20	305	5516	Library/Media	Durable Goods	2,350	2,200	2,350	150	6.8%
					SubTotal:	**149,859**	**156,227**	**157,872**	**1,645**	**1.1%**
Guidance:										
100	20	310	5110	Guidance	Administrative Salaries	51,542	54,036	55,331	1,294	2.4%
100	20	310	5111	Guidance	Professional Salaries	617,476	555,113	564,458	9,345	1.7%
100	20	310	5112	Guidance	Support Staff/Clerical Salaries	91,026	90,191	94,708	4,517	5.0%
100	20	310	5301	Guidance	Consultants & Other Service	500	500	500	0	0.0%
100	20	310	5381	Guidance	Maintenance, Rentals & Fees	600	600	1,000	400	66.7%
100	20	310	5511	Guidance	Other Published Materials	5,655	5,963	6,997	1,034	17.3%
100	20	310	5515	Guidance	Consumable Supplies	13,985	15,265	14,905	(360)	-2.4%
					SubTotal:	**780,784**	**721,667**	**737,898**	**16,231**	**2.2%**
Special Education:										
100	20	312	5111	Special Education	Professional Salaries	937,821	1,043,278	1,053,941	10,663	1.0%
100	20	312	5113	Special Education	Instructional Support	324,000	370,367	394,722	24,354	6.6%
100	20	312	5301	Special Education	Consultants & Other Service	13,000	13,000	17,000	4,000	30.8%
100	20	312	5515	Special Education	Consumable Supplies	900	1,100	1,100	0	0.0%
					SubTotal:	**1,275,721**	**1,427,745**	**1,466,763**	**39,017**	**2.7%**
Art:										
100	20	320	5110	Art	Administrative Salaries	36,189	37,907	38,797	891	2.3%
100	20	320	5111	Art	Professional Salaries	489,113	519,471	462,577	(56,894)	-11.0%
100	20	320	5381	Art	Maintenance, Rentals & Fees	2,750	3,550	3,550	0	0.0%
100	20	320	5515	Art	Consumable Supplies	58,000	58,000	58,000	0	0.0%
100	20	320	5516	Art	Durable Goods	3,975	12,009	2,094	(9,915)	-82.6%
					SubTotal:	**590,027**	**630,937**	**565,019**	**(65,918)**	**-10.4%**
Business & Comp Ed:										
100	20	321	5110	Business & Comp Ed	Administrative Salaries	23,813	25,018	25,643	625	2.5%
100	20	321	5111	Business & Comp Ed	Professional Salaries	372,306	398,713	406,482	7,769	1.9%
100	20	321	5511	Business & Comp Ed	Other Published Materials	0	2,600	0	(2,600)	-100.0%
100	20	321	5516	Business & Comp Ed	Durable Goods	129	0	0	0	#DIV/0!
					SubTotal:	**396,248**	**426,331**	**432,125**	**5,794**	**1.4%**
English:										
100	20	322	5110	English	Administrative Salaries	55,346	59,686	62,765	3,079	5.2%
100	20	322	5111	English	Professional Salaries	1,212,291	1,285,412	1,305,081	19,669	1.5%
100	20	322	5113	English	Instructional Support	22,594	23,249	0	(23,249)	-100.0%
100	20	322	5381	English	Maintenance, Rentals & Fees	4,000	1,000	1,000	0	0.0%
100	20	322	5511	English	Other Published Materials	9,000	9,000	9,000	0	0.0%
100	20	322	5516	English	Durable Goods	1,500	1,500	1,500	0	0.0%
					SubTotal:	**1,304,731**	**1,379,847**	**1,379,346**	**(501)**	**0.0%**
Foreign Language:										
100	20	323	5110	Foreign Language	Administrative Salaries	48,899	51,260	52,485	1,225	2.4%
100	20	323	5111	Foreign Language	Professional Salaries	995,984	1,060,374	1,057,091	(3,283)	-0.3%
100	20	323	5301	Foreign Language	Consultants & Other Service	0	500	500	0	0.0%
100	20	323	5381	Foreign Language	Maintenance, Rentals & Fees	3,500	4,400	855	(3,545)	-80.6%
100	20	323	5511	Foreign Language	Other Published Materials	625	475	4,550	4,075	857.9%
100	20	323	5515	Foreign Language	Consumable Supplies	225	220	520	300	136.4%
					SubTotal:	**1,049,233**	**1,117,229**	**1,116,001**	**(1,228)**	**-0.1%**
Wellness:										
100	20	324	5110	Wellness	Administrative Salaries	35,526	39,215	40,149	933	2.4%

Masconomet Regional School District
FY22 Operating Budget
High School

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	FY22 Budget	CHG $	CHG %
100	20	324	5111	Wellness	Professional Salaries	405,393	345,782	439,625	93,843	27.1%
100	20	324	5113	Wellness	Instructional Support	24,476	24,476	25,057	580	2.4%
100	20	324	5381	Wellness	Maintenance, Rentals & Fees	5,655	4,155	4,355	200	4.8%
100	20	324	5510	Wellness	Textbooks	5,400	0	9,861	9,861	#DIV/0!
100	20	324	5511	Wellness	Other Published Materials	300	300	300	0	0.0%
100	20	324	5515	Wellness	Consumable Supplies	938	998	4,449	3,451	345.8%
100	20	324	5516	Wellness	Durable Goods	7,996	7,927	3,128	(4,799)	-60.5%
					SubTotal:	**485,684**	**422,854**	**526,922**	**104,068**	**24.6%**
Math:										
100	20	325	5110	Math	Administrative Salaries	62,557	85,560	78,082	(7,478)	-8.7%
100	20	325	5111	Math	Professional Salaries	1,046,266	1,079,844	1,097,173	17,329	1.6%
100	20	325	5113	Math	Instructional Support	13,284	13,284	0	(13,284)	-100.0%
100	20	325	5510	Math	Textbooks	36,625	7,000	0	(7,000)	-100.0%
100	20	325	5511	Math	Other Published Materials	8,200	8,250	16,800	8,550	103.6%
					SubTotal:	**1,166,932**	**1,193,938**	**1,192,055**	**(1,883)**	**-0.2%**
Performing Arts:										
100	20	326	5110	Performing Arts	Administrative Salaries	23,082	24,250	24,856	606	2.5%
100	20	326	5111	Performing Arts	Professional Salaries	156,792	164,650	153,760	(10,890)	-6.6%
100	20	326	5301	Performing Arts	Consultants & Other Service	29,200	29,200	29,200	0	0.0%
100	20	326	5381	Performing Arts	Maintenance, Rentals & Fees	6,500	6,500	6,500	0	0.0%
100	20	326	5510	Performing Arts	Textbooks	5,500	5,500	5,500	0	0.0%
100	20	326	5511	Performing Arts	Other Published Materials	4,322	4,322	4,322	0	0.0%
100	20	326	5515	Performing Arts	Consumable Supplies	2,950	2,950	2,950	0	0.0%
100	20	326	5516	Performing Arts	Durable Goods	4,000	5,000	4,626	(374)	-7.5%
					SubTotal:	**232,346**	**242,372**	**231,714**	**(10,657)**	**-4.4%**
Science & Tech Ed:										
100	20	328	5110	Science & Tech Ed	Administrative Salaries	60,351	63,273	64,788	1,516	2.4%
100	20	328	5111	Science & Tech Ed	Professional Salaries	1,318,339	1,393,236	1,306,592	(86,644)	-6.2%
100	20	328	5381	Science & Tech Ed	Maintenance, Rentals & Fees	1,200	2,100	2,100	0	0.0%
100	20	328	5510	Science & Tech Ed	Textbooks	0	10,332	0	(10,332)	-100.0%
100	20	328	5511	Science & Tech Ed	Other Published Materials	7,000	1,300	1,625	325	25.0%
100	20	328	5515	Science & Tech Ed	Consumable Supplies	25,632	26,144	26,405	261	1.0%
100	20	328	5516	Science & Tech Ed	Durable Goods	12,925	5,038	5,340	302	6.0%
					SubTotal:	**1,425,447**	**1,501,423**	**1,406,850**	**(94,573)**	**-6.3%**
Social Studies:										
100	20	329	5110	Social Studies	Administrative Salaries	60,557	63,508	65,039	1,531	2.4%
100	20	329	5111	Social Studies	Professional Salaries	1,271,496	1,335,604	1,349,563	13,959	1.0%
100	20	329	5301	Social Studies	Consultants & Other Service	600	600	600	0	0.0%
100	20	329	5381	Social Studies	Maintenance, Rentals & Fees	5,500	5,500	5,000	(500)	-9.1%
100	20	329	5511	Social Studies	Other Published Materials	3,050	3,050	3,050	0	0.0%
100	20	329	5516	Social Studies	Durable Goods	0	1,185	960	(225)	-19.0%
					SubTotal:	**1,341,203**	**1,409,447**	**1,424,212**	**14,765**	**1.0%**
Athletics:										
100	20	340	5110	Athletics	Administrative Salaries	69,829	74,648	76,515	1,867	2.5%
100	20	340	5112	Athletics	Support Staff/Clerical Salaries	64,771	68,353	69,856	1,503	2.2%
100	20	340	5114	Athletics	Non-Instructional Support	32,000	32,000	32,000	0	0.0%
100	20	340	5122	Athletics	Stipends	391,003	391,003	391,003	0	0.0%
100	20	340	5301	Athletics	Consultants & Other Service	103,700	107,220	108,220	1,000	0.9%
100	20	340	5358	Athletics	Field Trips & Ath Trans	106,825	111,435	115,223	3,788	3.4%
100	20	340	5381	Athletics	Maintenance, Rentals & Fees	108,600	121,850	121,025	(825)	-0.7%
100	20	340	5511	Athletics	Other Published Materials	210	0	0	0	#DIV/0!
100	20	340	5515	Athletics	Consumable Supplies	37,555	36,815	37,065	250	0.7%
100	20	340	5516	Athletics	Durable Goods	41,550	44,450	44,900	450	1.0%
					SubTotal:	**956,043**	**987,774**	**995,807**	**8,033**	**0.8%**
Co-Curricular:										
100	20	341	5122	Co-Curricular	Stipends	131,486	120,718	120,718	0	0.0%
100	20	341	5301	Co-Curricular	Consultants & Other Service	1,500	1,500	1,500	0	0.0%
100	20	341	5358	Co-Curricular	Field Trips & Ath Trans	25,952	27,251	27,651	400	1.5%
100	20	341	5381	Co-Curricular	Maintenance, Rentals & Fees	5,775	5,775	5,865	90	1.6%
100	20	341	5511	Co-Curricular	Other Published Materials	1,350	1,350	1,350	0	0.0%
100	20	341	5515	Co-Curricular	Consumable Supplies	6,000	6,000	6,000	0	0.0%
100	20	341	5516	Co-Curricular	Durable Goods	500	500	500	0	0.0%
					SubTotal:	**172,563**	**163,094**	**163,584**	**490**	**0.3%**
Health Services:										
100	20	345	5111	Health Services	Professional Salaries	89,514	154,254	154,750	496	0.3%
100	20	345	5114	Health Services	Non-Instructional Support	33,199	29,524	30,483	959	3.2%
100	20	345	5511	Health Services	Other Published Materials	100	350	200	(150)	-42.9%
100	20	345	5515	Health Services	Consumable Supplies	3,048	3,200	3,400	200	6.3%
100	20	345	5516	Health Services	Durable Goods	0	1,750	0	(1,750)	-100.0%
					SubTotal:	**125,861**	**189,078**	**188,833**	**(245)**	**-0.1%**
					TOTAL:	**12,239,950**	**12,812,891**	**12,833,571**	**20,680**	**0.2%**

Masconomet Regional School District
FY22 Operating Budget
Middle School

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	FY22 Budget	CHG $	CHG %
Principals Office:										
100	10	302	5110	Principals Office	Administrative Salaries	255,170	250,505	253,632	3,127	1.2%
100	10	302	5112	Principals Office	Support Staff/Clerical Salaries	86,490	92,296	94,551	2,255	2.4%
100	10	302	5341	Principals Office	Postage	4,200	4,200	4,200	0	0.0%
100	10	302	5342	Principals Office	Printing	1,120	1,150	1,150	0	0.0%
100	10	302	5515	Principals Office	Consumable Supplies	600	600	600	0	0.0%
100	10	302	5520	Principals Office	Graduation	750	750	750	0	0.0%
					SubTotal:	**348,330**	**349,501**	**354,883**	**5,382**	**1.5%**
Interdepartmental:										
100	10	303	5120	Interdepartmental	Substitutes	47,800	47,800	52,281	4,481	9.4%
100	10	303	5381	Interdepartmental	Maintenance, Rentals & Fees	14,200	25,164	25,164	0	0.0%
100	10	303	5511	Interdepartmental	Other Published Materials	7,610	7,760	7,760	0	0.0%
100	10	303	5515	Interdepartmental	Consumable Supplies	25,500	25,600	25,600	0	0.0%
100	10	303	5516	Interdepartmental	Durable Goods	1,100	1,200	1,200	0	0.0%
					SubTotal:	**96,210**	**107,524**	**112,005**	**4,481**	**4.2%**
Library/Media:										
100	10	305	5111	Library/Media	Professional Salaries	58,790	63,372	66,351	2,979	4.7%
100	10	305	5113	Library/Media	Instructional Support	23,595	24,303	24,230	(72)	-0.3%
100	10	305	5381	Library/Media	Maintenance, Rentals & Fees	631	681	681	0	0.0%
100	10	305	5511	Library/Media	Other Published Materials	8,230	8,530	8,530	0	0.0%
100	10	305	5515	Library/Media	Consumable Supplies	330	380	380	0	0.0%
100	10	305	5516	Library/Media	Durable Goods	265	0	0	0	#DIV/0!
					SubTotal:	**91,841**	**97,266**	**100,173**	**2,907**	**3.0%**
Guidance:										
100	10	310	5110	Guidance	Administrative Salaries	24,637	25,884	26,531	647	2.5%
100	10	310	5111	Guidance	Professional Salaries	313,608	333,893	346,562	12,669	3.8%
100	10	310	5112	Guidance	Support Staff/Clerical Salaries	28,538	30,099	30,850	752	2.5%
100	10	310	5301	Guidance	Consultants & Other Service	500	500	500	0	0.0%
100	10	310	5381	Guidance	Maintenance, Rentals & Fees	100	100	100	0	0.0%
100	10	310	5511	Guidance	Other Published Materials	300	300	300	0	0.0%
100	10	310	5515	Guidance	Consumable Supplies	590	590	590	0	0.0%
					SubTotal:	**368,273**	**391,366**	**405,434**	**14,068**	**3.6%**
Special Education:										
100	10	312	5111	Special Education	Professional Salaries	952,777	991,001	1,004,389	13,388	1.4%
100	10	312	5113	Special Education	Instructional Support	477,558	404,358	411,006	6,648	1.6%
100	10	312	5301	Special Education	Consultants & Other Service	4,000	4,000	0	(4,000)	-100.0%
100	10	312	5515	Special Education	Consumable Supplies	700	900	900	0	0.0%
100	10	312	5516	Special Education	Durable Goods	0	320	0	(320)	-100.0%
					SubTotal:	**1,435,035**	**1,400,579**	**1,416,295**	**15,716**	**1.1%**
Art:										
100	10	320	5110	Art	Administrative Salaries	11,307	11,880	12,176	297	2.5%
100	10	320	5111	Art	Professional Salaries	199,274	209,643	209,643	0	0.0%
100	10	320	5381	Art	Maintenance, Rentals & Fees	900	1,000	1,000	0	0.0%
100	10	320	5515	Art	Consumable Supplies	12,000	12,000	12,000	0	0.0%
100	10	320	5516	Art	Durable Goods	0	757	198	(559)	-73.8%
					SubTotal:	**223,481**	**235,280**	**235,017**	**(262)**	**-0.1%**
English:										
100	10	322	5110	English	Administrative Salaries	31,847	34,451	36,298	1,847	5.4%
100	10	322	5111	English	Professional Salaries	641,640	683,159	597,869	(85,290)	-12.5%
100	10	322	5113	English	Instructional Support	20,180	20,785	0	(20,785)	-100.0%
100	10	322	5381	English	Maintenance, Rentals & Fees	11,300	11,300	11,300	0	0.0%
100	10	322	5511	English	Other Published Materials	5,000	5,000	5,000	0	0.0%
					SubTotal:	**709,967**	**754,695**	**650,467**	**(104,228)**	**-13.8%**
Foreign Language:										
100	10	323	5110	Foreign Language	Administrative Salaries	23,316	24,496	25,108	612	2.5%
100	10	323	5111	Foreign Language	Professional Salaries	416,243	459,100	480,539	21,439	4.7%
100	10	323	5301	Foreign Language	Consultants & Other Service	0	250	250	0	0.0%
100	10	323	5381	Foreign Language	Maintenance, Rentals & Fees	0	900	680	(220)	-24.4%
100	10	323	5510	Foreign Language	Textbooks	500	200	0	(200)	-100.0%
100	10	323	5511	Foreign Language	Other Published Materials	1,075	1,075	250	(825)	-76.7%
100	10	323	5515	Foreign Language	Consumable Supplies	425	560	975	415	74.1%
					SubTotal:	**441,559**	**486,581**	**507,803**	**21,221**	**4.4%**
Wellness:										
100	10	324	5110	Wellness	Administrative Salaries	11,842	12,441	12,753	311	2.5%
100	10	324	5111	Wellness	Professional Salaries	453,356	458,941	460,199	1,258	0.3%
100	10	324	5381	Wellness	Maintenance, Rentals & Fees	400	500	500	0	0.0%
100	10	324	5511	Wellness	Other Published Materials	0	0	900	900	#DIV/0!
100	10	324	5515	Wellness	Consumable Supplies	420	420	420	0	0.0%
100	10	324	5516	Wellness	Durable Goods	1,930	2,118	2,118	0	0.0%
					SubTotal:	**467,948**	**474,420**	**476,889**	**2,469**	**0.5%**
Math:										
100	10	325	5110	Math	Administrative Salaries	35,719	33,464	33,464	0	0.0%
100	10	325	5111	Math	Professional Salaries	753,003	800,849	646,994	(153,855)	-19.2%
100	10	325	5511	Math	Other Published Materials	8,065	14,770	20,155	5,385	36.5%
					SubTotal:	**796,787**	**849,083**	**700,613**	**(148,470)**	**-17.5%**

Masconomet Regional School District
FY22 Operating Budget
Middle School

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	FY22 Budget	CHG $	CHG %
Performing Arts:										
100	10	326	5110	Performing Arts	Administrative Salaries	11,541	12,125	12,428	303	2.5%
100	10	326	5111	Performing Arts	Professional Salaries	197,386	208,413	186,028	(22,385)	-10.7%
100	10	326	5301	Performing Arts	Consultants & Other Service	7,000	7,000	7,000	0	0.0%
100	10	326	5381	Performing Arts	Maintenance, Rentals & Fees	8,500	8,500	8,500	0	0.0%
100	10	326	5510	Performing Arts	Textbooks	4,900	4,900	4,900	0	0.0%
100	10	326	5511	Performing Arts	Other Published Materials	2,000	2,000	2,000	0	0.0%
100	10	326	5515	Performing Arts	Consumable Supplies	2,000	2,000	2,000	0	0.0%
100	10	326	5516	Performing Arts	Durable Goods	5,500	7,200	7,118	(82)	-1.1%
					SubTotal:	**238,827**	**252,138**	**229,974**	**(22,164)**	**-8.8%**
Science & Tech Ed:										
100	10	328	5110	Science & Tech Ed	Administrative Salaries	34,622	36,375	37,285	909	2.5%
100	10	328	5111	Science & Tech Ed	Professional Salaries	508,254	550,241	515,554	(34,687)	-6.3%
100	10	328	5381	Science & Tech Ed	Maintenance, Rentals & Fees	1,600	2,500	2,050	(450)	-18.0%
100	10	328	5510	Science & Tech Ed	Textbooks	32,000	0	2,115	2,115	#DIV/0!
100	10	328	5511	Science & Tech Ed	Other Published Materials	0	0	300	300	#DIV/0!
100	10	328	5515	Science & Tech Ed	Consumable Supplies	8,000	8,000	8,000	0	0.0%
100	10	328	5516	Science & Tech Ed	Durable Goods	420	450	220	(230)	-51.1%
					SubTotal:	**584,896**	**597,566**	**565,524**	**(32,043)**	**-5.4%**
Social Studies:										
100	10	329	5110	Social Studies	Administrative Salaries	34,973	36,744	37,663	919	2.5%
100	10	329	5111	Social Studies	Professional Salaries	579,672	615,822	511,361	(104,461)	-17.0%
100	10	329	5381	Social Studies	Maintenance, Rentals & Fees	6,000	8,000	8,000	0	0.0%
100	10	329	5511	Social Studies	Other Published Materials	2,000	2,000	2,000	0	0.0%
100	10	329	5515	Social Studies	Consumable Supplies	5,500	6,000	6,000	0	0.0%
					SubTotal:	**628,145**	**668,566**	**565,024**	**(103,542)**	**-15.5%**
Co-Curricular:										
100	10	341	5122	Co-Curricular	Stipends	52,071	52,071	52,071	0	0.0%
100	10	341	5381	Co-Curricular	Maintenance, Rentals & Fees	3,370	3,600	3,600	0	0.0%
100	10	341	5515	Co-Curricular	Consumable Supplies	3,300	3,350	3,350	0	0.0%
100	10	341	5516	Co-Curricular	Durable Goods	3,220	540	0	(540)	-100.0%
					SubTotal:	**61,961**	**59,561**	**59,021**	**(540)**	**-0.9%**
Health Services:										
100	10	345	5111	Health Services	Professional Salaries	76,743	80,053	80,053	0	0.0%
100	10	345	5114	Health Services	Non-Instructional Support	28,779	29,524	30,483	959	3.2%
100	10	345	5511	Health Services	Other Published Materials	200	200	55	(145)	-72.5%
100	10	345	5515	Health Services	Consumable Supplies	2,068	2,325	2,525	200	8.6%
100	10	345	5516	Health Services	Durable Goods	0	1,500	500	(1,000)	-66.7%
					SubTotal:	**107,790**	**113,602**	**113,616**	**14**	**0.0%**
					TOTAL:	**6,601,050**	**6,837,727**	**6,492,737**	**(344,990)**	**-5.3%**

Masconomet Regional School District
FY22 Operating Budget
Districtwide Offices

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	FY22 Budget	CHG $	CHG %
Psychological Services (Student Services):										
100	30	311	5115	Psychological Serv	Psychological Serv Salary	216,030	226,666	226,666	0	0.0%
100	30	311	5304	Psychological Serv	Testing & Assessment	8,025	8,025	8,500	475	5.9%
100	30	311	5311	Psychological Serv	Psych Serv - Consult & Serv Prov	3,600	3,600	6,000	2,400	66.7%
					SubTotal:	**227,655**	**238,291**	**241,166**	**2,875**	**1.2%**
Special Education (Student Services):										
100	30	312	5110	Special Education	Administrative Salaries	234,226	248,609	254,767	6,158	2.5%
100	30	312	5111	Special Education	Professional Salaries	354,017	370,957	370,957	0	0.0%
100	30	312	5112	Special Education	Support Staff/Clerical Salaries	50,108	53,660	55,874	2,213	4.1%
100	30	312	5113	Special Education	Instructional Support	113,886	129,410	105,292	(24,118)	-18.6%
100	30	312	5301	Special Education	Consultants & Other Svc Providers	118,640	209,540	248,700	39,160	18.7%
100	30	312	5320	Special Education	Tuition In State	181,043	201,634	72,304	(129,331)	-64.1%
100	30	312	5323	Special Education	Tuition Private Schools	2,465,061	2,814,176	3,118,383	304,208	10.8%
100	30	312	5324	Special Education	Tuition Collaboratives	655,907	732,254	731,505	(749)	-0.1%
100	30	312	5330	Special Education	Pupil Transportation	505,032	572,310	986,160	413,850	72.3%
100	30	312	5515	Special Education	Consumable Supplies	0	0	0	0	#DIV/0!
					SubTotal:	**4,677,920**	**5,332,550**	**5,943,941**	**611,391**	**11.5%**
Student Services (Student Services):										
100	30	313	5110	Student Services	Administrative Salaries	130,793	142,765	142,765	0	0.0%
100	30	313	5112	Student Services	Support Staff/Clerical Salaries	57,075	60,197	61,700	1,503	2.5%
100	30	313	5301	Student Services	Consultants & Other Svc Providers	1,640	19,640	19,640	0	0.0%
100	30	313	5303	Student Services	Legal Services	45,000	45,000	45,000	0	0.0%
100	30	313	5381	Student Services	Maintenance, Rentals & Fees	0	600	600	0	0.0%
100	30	313	5511	Student Services	Other Published Materials	0	13,100	14,750	1,650	12.6%
100	30	313	5515	Student Services	Consumable Supplies	15,600	1,200	1,200	0	0.0%
					SubTotal:	**250,108**	**282,502**	**285,655**	**3,153**	**1.1%**
Health Services (Student Services):										
100	30	345	5110	Health Services	Administrative Salaries	110,380	0	0	0	#DIV/0!
100	30	345	5112	Health Services	Support Staff/Clerical Salaries	52,180	0	0	0	#DIV/0!
100	30	345	5301	Health Services	Consultants & Other Svc Providers	5,000	5,000	5,000	0	0.0%
100	30	345	5381	Health Services	Maintenance, Rentals & Fees	6,100	4,345	2,345	(2,000)	-46.0%
100	30	345	5511	Health Services	Other Published Materials	3,149	5,200	4,200	(1,000)	-19.2%
100	30	345	5515	Health Services	Consumable Supplies	2,200	1,750	800	(950)	-54.3%
100	30	345	5516	Health Services	Durable Goods	0	4,019	4,471	452	11.2%
					SubTotal:	**179,009**	**20,314**	**16,816**	**(3,498)**	**-17.2%**
District Instructional (Other Instruction Services):										
100	40	301	5110	District Instructional	Administrative Salaries	22,915	24,496	25,108	612	2.5%
100	40	301	5111	District Instructional	Professional Salaries	43,924	46,569	47,182	612	1.3%
100	40	301	5116	District Instructional	504 Plan Support Salaries	22,500	22,500	22,500	0	0.0%
100	40	301	5121	District Instructional	Curriculum Development	34,030	31,530	30,000	(1,530)	-4.9%
100	40	301	5122	District Instructional	Stipends	36,114	32,102	32,102	0	0.0%
100	40	301	5304	District Instructional	Testing & Assessment	1,700	1,700	1,700	0	0.0%
100	40	301	5306	District Instructional	504 Plan Expenses	3,000	3,000	3,000	0	0.0%
100	40	301	5311	District Instructional	Psych Serv - Consult & Serv Prov	0	0	0	0	#DIV/0!
100	40	301	5511	District Instructional	Other Published Materials (Tech)	53,150	53,150	117,238	64,088	120.6%
100	40	301	5516	District Instructional	Durable Goods (Tech)	130,000	135,250	130,000	(5,250)	-3.9%
100	40	301	5630	District Instructional	Cherry Sheet Assessments	87,326	104,782	184,644	79,862	76.2%
					SubTotal:	**434,659**	**455,079**	**593,474**	**138,395**	**30.4%**
Professional Development (Other Instructional Services):										
100	40	307	5110	Professional Development	Administrative Salaries	97,518	102,340	104,842	2,502	2.4%
100	40	307	5111	Professional Development	Professional Salaries	94,122	99,340	99,340	0	0.0%
100	40	307	5120	Professional Development	Substitutes	15,000	15,000	16,406	1,406	9.4%
100	40	307	5191	Professional Development	Tuition Reimbursement	16,600	15,000	10,000	(5,000)	-33.3%
100	40	307	5301	Professional Development	Consultants & Other Svc Providers	1,000	1,000	1,000	0	0.0%
100	40	307	5305	Professional Development	Conferences and Seminars	33,105	36,763	36,906	143	0.4%
100	40	307	5510	Professional Development	Textbooks	0	0	0	0	#DIV/0!
100	40	307	5511	Professional Development	Other Published Materials	2,000	2,000	2,000	0	0.0%
100	40	307	5515	Professional Development	Consumable Supplies	2,000	2,000	2,000	0	0.0%
100	40	307	5730	Professional Development	Memberships & Subscriptions	31,700	31,700	33,400	1,700	5.4%
					SubTotal:	**293,045**	**305,143**	**305,894**	**751**	**0.2%**
School Committee (General Administration):										
100	50	110	5112	School Committee	Support Staff/Clerical Salaries	19,000	21,316	21,316	0	0.0%
100	50	110	5301	School Committee	Consultants & Other Service Providers	0	44,620	44,620	0	0.0%
100	50	110	5303	School Committee	Legal Services	15,000	10,000	15,000	5,000	50.0%
100	50	110	5305	School Committee	Conferences and Seminars	7,500	7,500	10,750	3,250	43.3%
100	50	110	5515	School Committee	Consumable Supplies	1,000	1,000	1,000	0	0.0%
100	50	110	5730	School Committee	Memberships & Subscriptions	0	0	0	0	#DIV/0!
					SubTotal:	**42,500**	**84,436**	**92,686**	**8,250**	**9.8%**
Superintendent (General Administration):										
100	50	120	5110	Superintendent	Administrative Salaries	206,548	204,390	204,390	0	0.0%
100	50	120	5112	Superintendent	Support Staff/Clerical Salaries	60,259	69,178	69,178	0	0.0%
100	50	120	5305	Superintendent	Conferences and Seminars	5,000	5,000	5,000	0	0.0%
100	50	120	5341	Superintendent	Postage	1,500	1,500	1,500	0	0.0%
100	50	120	5342	Superintendent	Printing	700	700	700	0	0.0%
100	50	120	5381	Superintendent	Maintenance, Rentals & Fees	4,586	4,586	4,586	0	0.0%
100	50	120	5511	Superintendent	Other Published Materials	0	0	0	0	#DIV/0!
100	50	120	5515	Superintendent	Consumable Supplies	13,000	13,000	13,000	0	0.0%
100	50	120	5516	Superintendent	Durable Goods	0	0	0	0	#DIV/0!

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Masconomet Regional School District
FY22 Operating Budget
Districtwide Offices

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY20 Budget	FY21 Budget	FY22 Budget	CHG $	CHG %
100	50	120	5710	Superintendent	Mileage & Travel Exp	0	0	0	0	#DIV/0!
					SubTotal:	**291,593**	**298,354**	**298,354**	**0**	**0.0%**
Business & Finance (Business & Support Services):										
100	60	130	5110	Business & Finance	Administrative Salaries	164,750	174,153	174,153	0	0.0%
100	60	130	5112	Business & Finance	Support Staff/Clerical Salaries	217,902	249,844	251,861	2,017	0.8%
100	60	130	5301	Business & Finance	Consultants & Other Service Providers	17,000	32,500	32,500	0	0.0%
100	60	130	5302	Business & Finance	Auditing	28,000	28,000	28,000	0	0.0%
100	60	130	5305	Business & Finance	Conferences and Seminars	12,000	12,000	7,500	(4,500)	-37.5%
100	60	130	5307	Business & Finance	Advertising	5,000	5,000	5,000	0	0.0%
100	60	130	5309	Business & Finance	Other Fees	4,200	7,000	7,000	0	0.0%
100	60	130	5517	Business & Finance	Capital Equipment (Over $5000)	75,393	75,393	75,393	0	0.0%
100	60	130	5740	Business & Finance	Property & Liability Insurance	79,497	88,510	98,017	9,507	10.7%
					SubTotal:	**603,742**	**672,400**	**679,424**	**7,024**	**1.0%**
Human Resources (Business & Support Services):										
100	60	150	5112	Human Resources	Support Staff/Clerical Salaries	116,215	122,317	122,317	0	0.0%
100	60	150	5125	Human Resources	Salary Reserve	723,904	264,136	705,264	441,128	167.0%
100	60	150	5170	Human Resources	Retirement Contribution	1,019,316	1,109,012	1,192,756	83,744	7.6%
100	60	150	5171	Human Resources	Insurance Active Employees	3,180,782	3,323,466	3,302,919	(20,547)	-0.6%
100	60	150	5172	Human Resources	Insurance Retired Employees	1,307,062	1,351,001	1,395,612	44,611	3.3%
100	60	150	5173	Human Resources	Workers Compensation	70,422	81,000	75,311	(5,689)	-7.0%
100	60	150	5174	Human Resources	Unemployment	15,000	123,000	162,000	39,000	31.7%
100	60	150	5301	Human Resources	Consultants & Other Service Providers	11,700	12,700	12,700	0	0.0%
100	60	150	5307	Human Resources	Advertising	15,000	5,000	5,000	0	0.0%
					SubTotal:	**6,459,401**	**6,391,632**	**6,973,880**	**582,248**	**9.1%**
MIS Technology (Business & Support Services):										
100	60	308	5110	MIS - Technology	Administrative Salaries	110,541	118,787	118,787	0	0.0%
100	60	308	5111	MIS - Technology	Professional Salaries	147,351	155,516	150,083	(5,433)	-3.5%
100	60	308	5112	MIS - Technology	Support Staff/Clerical Salaries	49,801	0	0	0	#DIV/0!
100	60	308	5114	MIS - Technology	Non-Instructional Support	172,041	174,604	174,803	199	0.1%
100	60	308	5301	MIS - Technology	Consultants & Other Service Providers	19,830	19,830	19,830	0	0.0%
100	60	308	5305	MIS - Technology	Conferences and Seminars	5,500	5,500	5,500	0	0.0%
100	60	308	5340	MIS - Technology	Telephone/Telecommunication	37,550	37,550	37,550	0	0.0%
100	60	308	5381	MIS - Technology	Maintenance, Rentals & Fees	44,354	54,122	59,889	5,768	10.7%
100	60	308	5511	MIS - Technology	Other Published Materials (Software)	107,413	116,629	118,427	1,799	1.5%
100	60	308	5515	MIS - Technology	Consumable Supplies	31,800	32,150	32,150	0	0.0%
100	60	308	5516	MIS - Technology	Durable Goods	37,450	34,250	34,250	0	0.0%
					SubTotal:	**763,631**	**748,937**	**751,270**	**2,333**	**0.3%**
Transportation (Business & Support Services):										
100	60	450	5122	Transportation	Stipends	5,856	5,856	5,856	0	0.0%
100	60	450	5330	Transportation	Pupil Transportation	957,852	1,018,988	1,105,446	86,458	8.5%
					SubTotal:	**963,708**	**1,024,844**	**1,111,302**	**86,458**	**8.4%**
Crisis Response & Security (Maintenance & Security):										
100	70	475	5111	Crisis Response &	Professional Salaries	63,459	66,979	66,979	0	0.0%
100	70	475	5113	Crisis Response &	Instructional Support	30,058	38,540	38,540	0	0.0%
100	70	475	5381	Crisis Response &	Maintenance, Rentals & Fees	14,615	13,380	13,380	0	0.0%
100	70	475	5511	Crisis Response &	Other Published Materials	6,870	5,530	5,320	(210)	-3.8%
100	70	475	5515	Crisis Response &	Consumable Supplies	4,900	4,400	4,800	400	9.1%
100	70	475	5516	Crisis Response &	Durable Goods	14,285	14,554	14,278	(276)	-1.9%
100	70	475	5517	Crisis Response &	Capital Equipment (Over $5000)	0	0	0	0	#DIV/0!
					SubTotal:	**134,187**	**143,383**	**143,297**	**(86)**	**-0.1%**
Buildings & Grounds (Maintenance & Security):										
100	70	480	5110	Buildings & Grounds	Administrative Salaries	104,144	109,915	109,915	0	0.0%
100	70	480	5114	Buildings & Grounds	Non-Instructional Support	357,707	320,886	330,892	10,006	3.1%
100	70	480	5130	Buildings & Grounds	Overtime	16,600	16,880	16,880	0	0.0%
100	70	480	5192	Buildings & Grounds	Uniform Allowance	2,400	2,400	2,400	0	0.0%
100	70	480	5210	Buildings & Grounds	Heat	157,000	168,895	170,101	1,207	0.7%
100	70	480	5211	Buildings & Grounds	Electricity	333,000	314,453	321,352	6,900	2.2%
100	70	480	5230	Buildings & Grounds	Water	28,000	27,528	27,363	(164)	-0.6%
100	70	480	5231	Buildings & Grounds	Sewage	74,459	74,459	77,682	3,223	4.3%
100	70	480	5241	Buildings & Grounds	Repairs of Buildings	36,500	36,500	36,500	0	0.0%
100	70	480	5242	Buildings & Grounds	HVAC	39,200	39,200	54,200	15,000	38.3%
100	70	480	5243	Buildings & Grounds	Electrical	34,000	34,000	34,000	0	0.0%
100	70	480	5244	Buildings & Grounds	Plumbing	12,500	12,500	12,500	0	0.0%
100	70	480	5246	Buildings & Grounds	Hazardous Waste	10,500	10,500	10,500	0	0.0%
100	70	480	5247	Buildings & Grounds	Trash removal	31,835	34,485	34,485	0	0.0%
100	70	480	5249	Buildings & Grounds	Architects and Engineers	5,000	5,000	5,000	0	0.0%
100	70	480	5291	Buildings & Grounds	Snow & Ice	34,850	21,500	21,500	0	0.0%
100	70	480	5292	Buildings & Grounds	Landscaping & Grounds	69,500	69,500	69,500	0	0.0%
100	70	480	5301	Buildings & Grounds	Consultants & Other Service Providers	475,262	519,015	483,300	(35,715)	-6.9%
100	70	480	5305	Buildings & Grounds	Conferences and Seminars	5,500	5,500	2,500	(3,000)	-54.5%
100	70	480	5381	Buildings & Grounds	Maintenance, Rentals & Fees	15,210	16,126	16,426	300	1.9%
100	70	480	5450	Buildings & Grounds	Custodial Supplies	0	0	0	0	#DIV/0!
100	70	480	5480	Buildings & Grounds	Vehicular O & M	13,500	11,500	11,500	0	0.0%
100	70	480	5515	Buildings & Grounds	Consumable Supplies	27,810	27,810	27,870	60	0.2%
100	70	480	5516	Buildings & Grounds	Durable Goods	18,750	9,280	5,000	(4,280)	-46.1%
					SubTotal:	**1,903,227**	**1,887,831**	**1,881,367**	**(6,464)**	**-0.3%**
					TOTAL:	**17,224,385**	**17,885,696**	**19,318,525**	**1,432,829**	**8.0%**

MASCONOMET REGIONAL SCHOOL DISTRICT

FY22 Operating Budget: Summary Priority Overlay Template Submissions

Requests NOT included in the Recommended FY22 Budget as of February 3, 2021

Category 1: New Faculty Positions including Stipended Positions

Submitted by:	Position Decription	Est Base Salary	Comments
HS	JV Golf Coach	$ 3,505	Our golf registrations warrant the addition of a JV Golf Team
HS	JV2 Volleyball Coach	$ 3,505	Our volleyball registrations warrant the addition of a JV2 Volleyball Team
	Subtotal:	**$ 7,010**	

Category 2: New Administrative/Support Positions

Submitted by:	Position Description	Est Base Salary	Comments
C&I	Director of Curriculum, Assessment and Instruction	$ 140,000	To coordinate implementation of the curriculum initiatives, and assessment and instructional practices designed to achieve Vision 2025
District	Benefits Costs for Director of Curriculum	$ 20,817	Family Plan Health and Dental Benefits for new position
	Subtotal:	**$ 160,817**	

Category 3: New Instructional Program Costs

Submitted by:	Cost Description	Est Cost	Comments
HS	Online WL 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.
Finance & Operations	Late Buses	$ 18,360	Provide 3 late buses for extra help an additional 2 days per week at $85/bus/day
	Subtotal:	**$ 23,810**	

Category 4: Extraordinary One-time Costs

Submitted by:	Cost Description	Est Cost	Comments
HS	Athletic Trainer Safety Vehicle	$ 8,500	Current 2001 Toro Workman 1100 is shared with Maintenance 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	$ 5,000	Reconfigure Room H1240 Foreign Language Lab - Remove All Furniture/Hard Desks/Wiring
Finance & Operations	Presentation Systems	$ 30,989	Installation of presentation systems in seven (7) key locations across campus
Finance & Operations	Auditorium Sound System	$ 10,513	Upgrade Auditorium Sound System
Finance & Operations	Gymnasium Sound System	$ 19,977	Upgrade Gymnasium Audio and Speaker Systems
Finance & Operations	FIBER	$ 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	62" Commercial Mower	$ 20,000	Replace existing 2010 Commercial Mower that is at the end of its useful life
Finance & Operations	6 Evacuation Chairs	$ 9,882	6 track-guided Evacuation chairs to provide safe transport for physically disabled students or staff.
Finance & Operations	2nd Shift Day Porter	$ 39,600	Janitorial Contract - Add 2nd shift porter to scope to cover 3 - 11pm M-F during school year (180 days)
Finance & Operations	Increase Daily Sub Teacher Pay	$ 19,500	Market Adjustment - Increase Daily Substitute pay from $87.50 to $100 (1560 Sub Days)
Finance & Operations	Increase Athletic User Fee Coverage	$ 52,500	Increase District coverage by 5% to 50/50
	Subtotal:	**$ 375,261**	
	TOTAL:	**$ 566,898**	

HS Athletics: FY22 Budget

February 3, 2021

MASCONOMET REGIONAL SCHOOL DISTRICT

FY22 Athletic Costs and User Fee Summary

Recommended January 20, 2021

Sport	Season	Min. # to Play	3 YR AVG	Salaries	Transportation	Consumables	Durables	Contracted Svcs	Maint, Rent & Fees	General Overhead	Field Overhead	Total	Gross Fee	User Fee
Cheerleading	Fall	20	31	$7,789	$4,200	$0	$0	$0	$6,200	$8,475	$0	$26,664	$860	$500
Cross Country	Fall	40	100	$24,926	$7,750	$400	$0	$0	$4,100	$27,431	$0	$64,607	$644	$350
Field Hockey	Fall	42	54	$18,423	$5,000	$1,600	$0	$4,300	$1,800	$14,763	$6,126	$52,012	$963	$500
Football	Fall	67	80	$32,027	$10,333	$5,350	$0	$13,800	$8,500	$21,963	$9,113	$101,086	$1,258	$650
Golf	Fall	8	12	$4,673	$2,925	$400	$0	$0	$1,200	$3,281	$0	$12,479	$1,040	$550
Boys Soccer	Fall	42	60	$19,008	$4,560	$1,733	$0	$4,260	$150	$16,313	$6,769	$52,792	$885	$500
Girls Soccer	Fall	42	58	$19,008	$4,560	$1,733	$0	$4,260	$150	$15,948	$6,618	$52,276	$896	$500
Volleyball	Fall	20	26	$14,111	$3,800	$900	$0	$3,200	$0	$7,199	$0	$29,210	$1,109	$650
Baseball	Spring	39	45	$18,813	$5,975	$2,850	$0	$4,700	$600	$12,394	$5,143	$50,475	$1,113	$600
Boys Lacrosse	Spring	28	42	$15,066	$4,650	$1,900	$0	$3,300	$150	$11,483	$4,765	$41,313	$984	$500
Girls Lacrosse	Spring	28	39	$15,061	$4,650	$900	$0	$3,300	$150	$10,662	$4,424	$39,148	$1,004	$500
Softball	Spring	39	45	$18,303	$4,400	$1,450	$0	$4,100	$600	$12,394	$5,143	$46,390	$1,023	$550
Track & Field	Spring	60	139	$31,756	$8,400	$500	$0	$2,300	$0	$38,093	$0	$81,049	$582	$300
Boys Tennis	Spring	10	12	$5,453	$2,530	$600	$0	$0	$250	$3,190	$0	$12,023	$1,031	$500
Girls Tennis	Spring	10	20	$5,453	$2,530	$600	$0	$0	$250	$5,468	$0	$14,301	$715	$500
Boys Basketball	Winter	30	39	$24,756	$5,750	$1,250	$0	$5,600	$150	$10,662	$0	$48,168	$1,235	$700
Girls Basketball	Winter	30	28	$24,756	$5,750	$1,250	$0	$5,600	$150	$7,746	$0	$45,252	$1,597	$700
Gymnastics	Winter	10	24	$4,673	$1,760	$1,080	$0	$1,100	$4,000	$6,653	$0	$19,266	$792	$600
Boys Ice Hockey	Winter	30	38	$17,048	$3,310	$2,450	$0	$3,300	$33,500	$10,480	$0	$70,088	$1,828	$1,050
Girls Ice Hockey	Winter	15	22	$12,764	$3,310	$1,650	$0	$3,300	$20,300	$5,924	$0	$47,248	$2,181	$1,050
Ski Team	Winter	20	51	$8,178	$2,830	$500	$0	$0	$1,400	$14,034	$0	$26,942	$525	$300
Swim/Dive Team	Winter	24	43	$9,931	$1,050	$500	$0	$1,100	$7,500	$11,756	$0	$31,837	$740	$400
Indoor Track	Winter	54	95	$24,926	$10,050	$500	$0	$0	$3,000	$25,973	$0	$64,449	$678	$350
Wrestling	Winter	16	17	$11,833	$4,250	$400	$0	$3,000	$300	$4,648	$0	$24,431	$1,437	$650
Totals Athletics:			1123	$388,735	$114,323	$30,495	$0	$70,520	$94,400	$306,934	$48,100	$1,053,507		

*Masco no longer particpates in any Co-op Programs. However when Masco hosts a Co-op Program, Co-op Athlethes are required to pay the full "Gross Fee".