# *School Committee Adopted: FY23 Budget*

*March 9, 2022*


Prepared by:

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## *MASCONOMET REGIONAL SCHOOL DISTRICT*

FY23 General Fund Recommended Budget

March 9, 2022

| **Total Expenditures** | ***Adopted FY20*** | ***Adopted FY21*** | ***Adopted FY22*** | ***Proposed F23*** | ***Chg $*** | ***Chg %*** |
|---|---|---|---|---|---|---|
| General Operating Expenses (before Offsets) | 36,065,385 | 37,536,315 | 38,530,480 | 39,770,354 | 1,239,874 | 3.2% |
| Less Expense Offsets | 1,376,118 | 1,675,330 | 1,809,991 | 2,195,972 | 385,981 | 21.3% |
| General Operating Expenses (after Offsets) | 34,689,267 | 35,860,985 | 36,720,489 | 37,574,382 | 853,893 | 2.3% |
| Debt Service Expense | 2,368,200 | 1,587,250 | 1,582,000 | 792,750 | (789,250) | -49.9% |
| ***Total Expenditures*** | **$37,057,467** | **$37,448,235** | **$38,302,489** | **$38,367,132** | **$64,643** | **0.2%** |

| **Total Funding Sources** | ***Adopted FY20*** | ***Adopted FY21*** | ***Adopted FY22*** | ***Proposed FY23*** | ***Chg $*** | ***Chg %*** |
|---|---|---|---|---|---|---|
| **State Aid** | | | | | | |
| Chapter 70 | $5,182,999 | $5,254,659 | $5,253,339 | $5,304,129 | $50,790 | 1.0% |
| Transportation Reimbursement | 630,388 | 633,886 | 588,428 | 669,987 | 81,559 | 13.9% |
| MSBA Debt Service Reimbursement | 1,291,498 | 1,291,498 | 1,291,498 | 1,291,498 | 0 | 0.0% |
| Charter School Tuition Reimbursement | 10,255 | 4,444 | 12,385 | 5,978 | (6,407) | -51.7% |
| **Local Receipts** | | | | | | |
| Interest Income | 64,000 | 60,000 | 48,000 | 12,000 | (36,000) | -75.0% |
| Fees Collected | 34,000 | 34,000 | 34,000 | 34,000 | 0 | 0.0% |
| Miscellaneous Receipts | 20,000 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| Excess and Deficiency | 0 | 199,131 | 361,567 | 551,844 | 190,277 | 52.6% |
| Fund Transfers In | 645,278 | 724,155 | 747,901 | 566,655 | (181,246) | -24.2% |
| **Federal Aid** | | | | | | |
| Medicaid Reimbursement | 55,000 | 30,000 | 24,000 | 33,933 | 9,933 | 41.4% |
| E Rate Reimbursement | 2,000 | 0 | 0 | 0 | 0 | #DIV/0! |
| ***Total Funding Sources*** | **$7,935,418** | **$8,241,773** | **$8,371,118** | **$8,480,025** | **$108,907** | **1.3%** |

| **Net Assessment including Deb Service** | ***Adopted FY20*** | ***Adopted FY21*** | ***Adopted FY22*** | ***Proposed FY23*** | ***Chg $*** | ***Chg %*** |
|---|---|---|---|---|---|---|
| Total Expenditures | 37,057,467 | 37,448,235 | 38,302,489 | 38,367,132 | 64,643 | 0.2% |
| Less Total Funding Sources | (7,935,418) | (8,241,773) | (8,371,118) | (8,480,025) | 108,907 | 1.3% |
| ***Total Net Assessment including Debt*** | **$29,122,049** | **$29,206,462** | **$29,931,371** | **$29,887,107** | **($44,264)** | **-0.1%** |
| | | | | | | |
| **Operating Assessment** | **$28,045,347** | **$28,910,709** | **$29,640,869** | **$30,385,855** | **$744,986** | **2.5%** |
| **Debt Assessment** | **$1,076,702** | **$295,751** | **$290,502** | **($498,748)** | **($789,250)** | **-271.7%** |

# MASCONOMET REGIONAL SCHOOL DISTRICT

FY23 ASSESSMENT SUMMARY BY TOWN

March 9, 2022

| BOXFORD | FY20 | FY21 | FY22 | FY23 | Chg $ | Chg % |
|---|---|---|---|---|---|---|
| Operating Assessment | $ 10,668,997 | $ 10,961,352 | $ 10,773,426 | $ 11,131,422 | $ 357,996 | 3.3% |
| Debt Assessment | $ 409,017 | $ 111,474 | $ 105,545 | $ (183,169) | $ (288,714) | -273.5% |
| Total Assessment | $ 11,078,014 | $ 11,072,826 | $ 10,878,971 | $ 10,948,253 | $ 69,282 | 0.6% |

| MIDDLETON | FY20 | FY21 | FY22 | FY23 | Chg $ | Chg % |
|---|---|---|---|---|---|---|
| Operating Assessment | $ 9,968,088 | $ 10,204,052 | $ 10,473,077 | $ 10,477,590 | $ 4,513 | 0.0% |
| Debt Assessment | $ 382,380 | $ 103,740 | $ 102,490 | $ (171,693) | $ (274,183) | -267.5% |
| Total Assessment | $ 10,350,468 | $ 10,307,792 | $ 10,575,567 | $ 10,305,897 | $ (269,670) | -2.5% |

| TOPSFIELD | FY20 | FY21 | FY22 | FY23 | Chg $ | Chg % |
|---|---|---|---|---|---|---|
| Operating Assessment | $ 7,408,262 | $ 7,745,305 | $ 8,394,366 | $ 8,776,843 | $ 382,477 | 4.6% |
| Debt Assessment | $ 285,305 | $ 80,537 | $ 82,467 | $ (143,887) | $ (226,354) | -274.5% |
| Total Assessment | $ 7,693,567 | $ 7,825,842 | $ 8,476,833 | $ 8,632,957 | $ 156,124 | 1.8% |

| DISTRICT TOTALS | FY20 | FY21 | FY22 | FY23 | Chg $ | Chg % |
|---|---|---|---|---|---|---|
| Operating Assessment | $ 28,045,347 | $ 28,910,709 | $ 29,640,869 | $ 30,385,855 | $ 744,986 | 2.5% |
| Debt Assessment | $ 1,076,702 | $ 295,751 | $ 290,502 | $ (498,748) | $ (789,250) | -271.7% |
| Total Assessment | $ 29,122,049 | $ 29,206,460 | $ 29,931,371 | $ 29,887,107 | $ (44,264) | -0.1% |

# Masconomet Regional School Distrct

FY23 Assessment Worksheet

March 9, 2022

## Total General Fund Expenses

| | |
|---|---|
| General Operating Expenses (after Offsets) | $37,574,382 |
| Debt Service | $792,750 |
| **Total General Fund Expenses:** | **$38,367,132** |

## Total General Fund Revenues

| | |
|---|---|
| State Aid including MSBA Reimbursement for Debt Service | $7,271,592 |
| Local Receipts | $1,174,499 |
| Federal Aid | $33,933 |
| **Total General Fund Revenues:** | **$8,480,025** |

## Assessment to Member Communities

| | |
|---|---|
| ***General Operating Budget Assessment (excluding Debt)*** | $30,385,855 |
| ***Debt Service*** | $792,750 |
| ***less MSBA Reimbursement for Debt Service*** | $1,291,498 |
| ***Debt Service Assessment*** | ($498,748) |

| | Boxford | | Middleton | | Topsfield | | Totals |
|---|---|---|---|---|---|---|---|
| **Resident Enrollment:** | | | | | | | |
| Oct 2020 | 622 | 36.33% | 604 | 35.28% | 486 | 28.39% | 1,712 |
| Oct 2021 | 623 | 37.13% | 563 | 33.55% | 492 | 29.32% | 1,678 |
| 2 YR AVG | 623 | 36.73% | 584 | 34.42% | 489 | 28.85% | 1,695 |
| **Assessment Calculation:** | | | | | | | |
| Minimum Contribution | $ 5,972,577 | 36.55% | $ 5,641,950 | 34.53% | $ 4,724,353 | 28.91% | $ 16,338,880 |
| Transportation | $ 528,029 | 36.73% | $ 494,947 | 34.42% | $ 414,789 | 28.85% | $ 1,437,765 |
| Amount Above Minimum Contributio | $ 4,630,816 | 36.73% | $ 4,340,693 | 34.42% | $ 3,637,701 | 28.85% | $ 12,609,211 |
| *Operating Assessment* | $ 11,131,422 | 36.63% | $ 10,477,590 | 34.48% | $ 8,776,843 | 28.88% | $ 30,385,855 |
| *Debt Assessment* | $ (183,169) | 36.73% | $ (171,693) | 34.42% | $ (143,887) | 28.85% | $ (498,748) |
| **Total Assessment** | $ 10,948,253 | | $ 10,305,897 | | $ 8,632,957 | | $ 29,887,107 |

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# MASCONOMET REGIONAL SCHOOL DISTRICT

FY23 Fund Transfers and Offsets In

March 9, 2022

| Revenue Transfers In | FY20 Budget | FY21 Budget | FY22 Budget | FY23 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|
| Athletics & Co-Curricular | $566,000 | $566,000 | $546,000 | $408,500 | ($137,500) | -25.2% |
| Non-Resident Tuition - International | 20,278 | 33,635 | 0 | 13,358 | 13,358 | #DIV/0! |
| Food Service | 59,000 | 59,000 | 59,000 | 59,000 | 0 | 0.0% |
| Non-Resident Tuition In | 0 | 65,520 | 142,901 | 85,797 | (57,104) | -40.0% |
| Total Revenue Transfers In: | $645,278 | $724,155 | $747,901 | $566,655 | ($181,246) | -24.2% |

| Offsets In | FY20 Budget | FY21 Budget | FY22 Budget | FY23 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|
| Circuit Breaker | $903,309 | $1,179,242 | $1,179,242 | $1,409,497 | $230,255 | 19.5% |
| School Choice | 0 | 0 | 76,000 | 154,304 | 78,304 | 103.0% |
| ESSER I, II, & III | 0 | 17,745 | 62,135 | 99,388 | 37,253 | 60.0% |
| Title 1 | 40,183 | 43,317 | 43,317 | 89,388 | 46,071 | 106.4% |
| SummerSchool/ESY | 0 | 2,400 | 2,400 | 0 | (2,400) | -100.0% |
| Use of Facilities | 11,000 | 11,000 | 11,000 | 11,000 | 0 | 0.0% |
| SPED IDEA 240 | 421,626 | 421,626 | 435,897 | 432,395 | (3,502) | -0.8% |
| Total Offsets In: | $1,376,118 | $1,675,330 | $1,809,991 | $2,195,972 | $385,981 | 21.3% |

# MASCONOMET REGIONAL SCHOOL DISTRICT

***FY23 Budget -- Excess and Deficiency Summary***

March 9, 2022

| | |
|---|---|
| 7/1/21 (FY21) E&D Certified by MA DOR | $2,032,284 |
| Amount above 4% of Operating & Capital Budget to be used as Revenue Source in FY23 Budget | 551,844 |
| Remaining Balance of E&D after FY23 Budget Revenue Source: | $1,480,440 |

Statue: Any amount over 5% of the District's Operating & Capital Budget ($1,850,500) for the succeeding year (FY22) shall be applied to reduce the assessments of the Member Towns in the FY23 Budget.

Practice: Any amount over 4% of the District's Operating & Capital Budget ($1,480,440) for the succeeding year (FY22) shall be applied to reduce the assessments of the Member Towns in the FY23 Budget.

**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**

***Multi-Year COVID-19 Grant Summary***

March 9, 2022

| Grant Name | Total Grant | Spending Deadline | Fiscal Years | ANTICIPATED SCHEDULE OF SPENDING | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | FY21 | FY22 | FY23 | FY24 | FY25 |
| CVRF School Reopening | $399,150 | 12/30/20 | FY21 | $399,150 | N/A | N/A | N/A | N/A |
| RLTE (Technology) | 19,425 | 12/30/20 | FY21 | 19,425 | N/A | N/A | N/A | N/A |
| CARES Act Relief Municipal - Middleton | 90,000 | 12/30/20 | FY21 | 90,000 | N/A | N/A | N/A | N/A |
| CARES Act Relief Municipal - Boxford | 180,000 | 12/30/20 | FY21 | 180,000 | N/A | N/A | N/A | N/A |
| State Coronavirus Prevention Fund | 53,550 | 6/30/21 | FY21 | 53,550 | N/A | N/A | N/A | N/A |
| ESSER I | 32,079 | 9/30/22 | FY21 - FY23 | 17,745 | 14,334 | 0 | N/A | N/A |
| ESSER II | 611,297 | 9/30/23 | FY21 - FY24 | 30,024 | 423,785 | 157,488 | 0 | N/A |
| ESSER III | 1,351,378 | 9/30/24 | FY22 - FY25 | N/A | 130,000 | 674,828 | 386,575 | 159,975 |
| Total COVID Related Grants: | $2,736,879 | | | $789,894 | $568,119 | $832,316 | $386,575 | $159,975 |

# MASCONOMET REGIONAL SCHOOL DISTRICT

***FY23 Budget -- Major Expense Category Analysis (After Offsets)***

March 9, 2022

| Expense Category | FY23 Budget | | FY22 Budget | | VS PR YR | |
|---|---|---|---|---|---|---|
| | Tot $ | % of Tot | Tot $ | % of Tot | Chg $ | Chg % |
| Salaries | $ 23,052,526 | 61.4% | $ 22,639,865 | 61.7% | $412,660 | 1.8% |
| Insurance Benefits (Active and Retired) | $ 4,815,971 | 12.8% | $ 4,459,057 | 12.1% | $356,914 | 8.0% |
| Out-of-District Tuition | $ 2,913,540 | 7.8% | $ 2,616,334 | 7.1% | $297,206 | 11.4% |
| Maintenance & Security (non-salary) | $ 1,519,098 | 4.0% | $ 1,385,458 | 3.8% | $133,641 | 9.6% |
| Retirement Contribution | $ 1,209,050 | 3.2% | $ 1,192,756 | 3.2% | $16,294 | 1.4% |
| Transportation - Regular Ed | $ 1,155,561 | 3.1% | $ 1,111,302 | 3.0% | $44,259 | 4.0% |
| MIS & Instructional Technology (non-salary) | $ 528,923 | 1.4% | $ 510,444 | 1.4% | $18,479 | 3.6% |
| Athletics (non-salary) | $ 433,158 | 1.2% | $ 426,433 | 1.2% | $6,725 | 1.6% |
| Transportation - Special Ed | $ 288,060 | 0.8% | $ 550,263 | 1.5% | ($262,203) | -47.7% |
| Student Services Consultants & Svc Providers | $ 250,840 | 0.7% | $ 279,340 | 0.8% | ($28,500) | -10.2% |
| Property, Liability & WC Insurance | $ 205,317 | 0.5% | $ 173,328 | 0.5% | $31,989 | 18.5% |
| School Choice & Charter School Sending Tuition | $ 135,576 | 0.4% | $ 184,644 | 0.5% | ($49,068) | -26.6% |
| Unemployment | $ 24,000 | 0.1% | $ 112,500 | 0.3% | ($88,500) | -78.7% |
| All Other | $ 1,042,762 | 2.8% | $ 1,078,764 | 2.9% | ($36,003) | -3.3% |
| **Totals:** | **$ 37,574,382** | **100.0%** | **$ 36,720,489** | **100.0%** | **$853,893** | **2.3%** |

# MASCONOMET REGIONAL SCHOOL DISTRICT

***FY23 Budget -- Primary Drivers of Increased Salary Expense***

***March 9, 2022***

| Driver | FY23B v FY22B<br>$ CHG |
|---|---|
| ALL Union COLA, STEP, Degree, & Stipend Placeholder | $694,000 |
| All Non-Union Personnel COLA Placeholder | 52,000 |
| Increase Daily Teacher Substitute Rate | 14,000 |
| Anticipated Retirement Replacement Savings | (51,000) |
| Anticipated Retirement Replacement Savings | (29,000) |
| Anticipated Replacement Savings | (53,000) |
| Increase of 0.4 FTE for HS/MS Drama Teacher | 25,000 |
| End of Career Payouts | (32,000) |
| Carry forward of FY22A Staff Replacement Savings | (207,000) |
| **Total Change in District Salary Expense:** | **$413,000** |
| **Increase versus FY22B:** | **1.8%** |

# *Masconomet Regional School District*

"Resident" Enrollment Distribution by Town

October 1, 2021*

**October 1 Resident Enrollments by Town**

| Town | Oct '12 | Oct '13 | Oct '14 | Oct '15 | Oct '16 | Oct '17 | Oct '18 | Oct '19 | Oct '20 | Oct '21** |
|---|---|---|---|---|---|---|---|---|---|---|
| Boxford | 777 | 792 | 768 | 742 | 708 | 692 | 691 | 663 | 622 | 623 |
| Middleton | 733 | 739 | 706 | 706 | 665 | 641 | 646 | 617 | 604 | 563 |
| Topsfield | 577 | 557 | 537 | 521 | 501 | 494 | 482 | 479 | 486 | 492 |
| Total | 2087 | 2088 | 2011 | 1969 | 1874 | 1827 | 1819 | 1759 | 1712 | 1678 |

**Assessments Percentages by Town**

| Town | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23*** | Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Boxford | 37.23% | 37.93% | 38.19% | 37.68% | 37.78% | 37.88% | 37.99% | 37.69% | 36.33% | 36.73% | 0.39% |
| Middleton | 35.12% | 35.39% | 35.11% | 35.86% | 35.49% | 35.08% | 35.51% | 35.08% | 35.28% | 34.42% | -0.86% |
| Topsfield | 27.65% | 26.68% | 26.70% | 26.46% | 26.73% | 27.04% | 26.50% | 27.23% | 28.39% | 28.85% | 0.46% |

Enrollment percentages that will be used to calculate FY23 Budget Assessments.

* - Enrollment Data as of October 1, 2021 per DESE Instructions

** - Excludes Non-Resident Faculty Students (2) and Non-Resident Choice Students (12); Includes Residing Foreign Exchange Students (1)

*** - Calculated in accordance with the 2021 ATM (Boxford, Middleton, & Topsfield) approved changes to the Masconomet Regional Agreement

## 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 | Oct '21* | 1 Year Chg # | 1 Year Chg % | 5 Year Chg # | 5 Year Chg % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Grade 7 | 330 | 332 | 316 | 335 | 312 | 269 | 319 | 291 | (28) | -8.8% | (25) | -7.9% |
| Grade 8 | 332 | 326 | 335 | 322 | 340 | 315 | 267 | 321 | 54 | 20.2% | (14) | -4.2% |
| Grade 9 | 309 | 289 | 289 | 302 | 298 | 293 | 268 | 225 | (43) | -16.0% | (64) | -22.1% |
| Grade 10 | 338 | 305 | 284 | 284 | 299 | 295 | 288 | 264 | (24) | -8.3% | (20) | -7.0% |
| Grade 11 | 372 | 341 | 302 | 275 | 290 | 291 | 283 | 282 | (1) | -0.4% | (20) | -6.6% |
| Grade 12 | 325 | 369 | 343 | 304 | 272 | 289 | 288 | 296 | 8 | 2.8% | (47) | -13.7% |
| SP - Beyond Grade 12 | 5 | 10 | 10 | 9 | 15 | 14 | 14 | 13 | (1) | -7.1% | 3 | 30.0% |
| **Total Masconomet:** | **2,011** | **1,972** | **1,879** | **1,831** | **1,826** | **1,766** | **1,727** | **1,692** | **(35)** | **-2.0%** | **(187)** | **-10.0%** |

| Grade Level | Oct '14 | Oct '15 | Oct '16 | Oct '17 | Oct '18 | Oct '19 | Oct '20 | Oct '21 | 1 Year Chg # | 1 Year Chg % | 5 Year Chg # | 5 Year Chg % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Kindergarten | 238 | 237 | 244 | 233 | 253 | 277 | 243 | 275 | 32 | 13.2% | 31 | 12.7% |
| Grade 1 | 264 | 244 | 255 | 256 | 250 | 264 | 266 | 282 | 16 | 6.0% | 27 | 10.6% |
| Grade 2 | 236 | 288 | 249 | 267 | 269 | 258 | 253 | 283 | 30 | 11.9% | 34 | 13.7% |
| Grade 3 | 280 | 249 | 293 | 263 | 281 | 274 | 251 | 275 | 24 | 9.6% | (18) | -6.1% |
| Grade 4 | 308 | 290 | 259 | 294 | 273 | 284 | 267 | 268 | 1 | 0.4% | 9 | 3.5% |
| Grade 5 | 315 | 317 | 292 | 265 | 308 | 276 | 271 | 278 | 7 | 2.6% | (14) | -4.8% |
| Grade 6 | 328 | 311 | 330 | 288 | 260 | 311 | 267 | 276 | 9 | 3.4% | (54) | -16.4% |
| **Total Tri-Town School Union:** | **1,969** | **1,936** | **1,922** | **1,866** | **1,894** | **1,944** | **1,818** | **1,937** | **119** | **6.5%** | **15** | **0.8%** |

*** - Includes Non-Resident Faculty Students (2), Non-Resident Choice Students (12), and Residing Foreign Exchange Students (1)**

# MASCONOMET REGIONAL SCHOOL DISTRICT

Total Enrollment Projection for FY23

March 9, 2022

| Grade Level | Actual Oct '21* | Projected Oct '22** | 1 Year Chg # | 1 Year Chg % |
|---|---|---|---|---|
| Grade 7 | 291 | 287 | (4) | -1.4% |
| Grade 8 | 321 | 291 | (30) | -9.3% |
| Grade 9 | 225 | 282 | 57 | 25.3% |
| Grade 10 | 264 | 225 | (39) | -14.8% |
| Grade 11 | 282 | 264 | (18) | -6.4% |
| Grade 12 | 296 | 282 | (14) | -4.7% |
| SP - Beyond Grade 12 | 13 | 13 | 0 | 0.0% |
| **Total Masconomet:** | **1,692** | **1,644** | **(48)** | **-2.8%** |

*** - Includes (2) Non-Resident Faculty Student and (12) Non-Resident Choice Students.**

**** - Includes (1) Non-Resident Faculty Student and (11) Non-Resident Choice Students.**

**MASCONOMET REGIONAL SCHOOL DISTRICT**
FY23 DISTRICT STAFFING SUMMARY
March 9, 2022

| | FY20 FTE | FY21 FTE | FY22 FTE | FY23 FTE | 1 Year Change | 3 Year Change |
|---|---|---|---|---|---|---|
| **Building Specific Personnel:** | | | | | | |
| Administrative Staff | | | | | | |
| Principals & Assistant Principals | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 | 0.00 |
| Department Heads | 6.30 | 6.50 | 6.50 | 6.50 | 0.00 | 0.20 |
| Administrative Support Staff | 9.05 | 9.05 | 9.05 | 9.05 | 0.00 | 0.00 |
| Health Services Assistants | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 |
| Subtotal: | 22.35 | 22.55 | 22.55 | 22.55 | 0.00 | 0.20 |
| Professional Staff | | | | | | |
| Art (Visual) | 7.60 | 7.60 | 6.60 | 6.60 | 0.00 | (1.00) |
| Business & Computer Education | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.00 |
| English | 19.20 | 19.20 | 19.20 | 19.20 | 0.00 | 0.00 |
| Foreign Language | 15.40 | 15.40 | 15.20 | 15.20 | 0.00 | (0.20) |
| Guidance | 9.40 | 8.40 | 8.40 | 8.40 | 0.00 | (1.00) |
| Wellness | 8.50 | 8.00 | 9.00 | 9.00 | 0.00 | 0.50 |
| Math | 19.00 | 19.00 | 18.00 | 18.00 | 0.00 | (1.00) |
| Performing Arts | 4.00 | 4.00 | 4.00 | 4.40 | 0.40 | 0.40 |
| Science/Tech. Ed./Engineering | 20.20 | 20.20 | 19.35 | 19.20 | (0.15) | (1.00) |
| Social Studies | 18.20 | 18.20 | 18.20 | 18.20 | 0.00 | 0.00 |
| Special Education | 21.00 | 21.00 | 21.00 | 21.00 | 0.00 | 0.00 |
| Library | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 |
| Health Services | 2.00 | 3.00 | 3.00 | 3.00 | 0.00 | 1.00 |
| Subtotal: | 150.50 | 150.00 | 147.95 | 148.20 | 0.25 | (2.30) |
| Paraprofessionals | | | | | | |
| Regular Education | 7.58 | 4.58 | 3.98 | 2.98 | (1.00) | (4.60) |
| Special Education | 40.38 | 37.38 | 36.39 | 36.39 | 0.00 | (3.99) |
| Subtotal: | 47.96 | 41.96 | 40.37 | 39.37 | (1.00) | (8.59) |
| **Total Building Specific Staff:** | **220.81** | **214.51** | **210.87** | **210.12** | **(0.75)** | **(10.69)** |
| **Districtwide Personnel:** | | | | | | |
| Student Services | 15.00 | 13.00 | 12.00 | 12.00 | 0.00 | (3.00) |
| Other Instructional Services | 2.40 | 2.40 | 2.40 | 2.40 | 0.00 | 0.00 |
| General Administration | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 |
| Business & Other Support Services | 13.30 | 12.30 | 12.30 | 12.30 | 0.00 | (1.00) |
| Campus Maintenance and Security | 9.00 | 8.00 | 8.00 | 9.00 | 1.00 | 0.00 |
| **Total Districtwide Staff:** | **41.70** | **37.70** | **36.70** | **37.70** | 1.00 | (4.00) |
| **Total District Staff:** | **262.51** | **252.21** | **247.57** | **247.82** | **0.25** | **(14.68)** |

# Masconomet Regional School District
## FY23 Operating Budget
## High School Costs by Department
## (Before Offsets)

| Department | FY20 Budget | FY21 Budget | FY22 Budget* | FY23 Budget** | CHG $ | CHG % |
|---|---|---|---|---|---|---|
| Principals Office | $624,157 | $652,677 | $663,710 | $661,210 | ($2,500) | -0.4% |
| Interdepartmental | 163,111 | 190,252 | 179,069 | 140,314 | ($38,755) | -21.6% |
| Library/Media | 149,859 | 156,227 | 157,872 | 158,280 | $408 | 0.3% |
| Guidance | 780,784 | 721,667 | 737,898 | 744,565 | $6,666 | 0.9% |
| Special Education | 1,275,721 | 1,427,745 | 1,466,763 | 1,417,733 | ($49,029) | -3.3% |
| Art | 590,027 | 630,937 | 565,019 | 564,504 | ($515) | -0.1% |
| Business & Comp Ed | 396,248 | 426,331 | 432,125 | 381,337 | ($50,788) | -11.8% |
| English | 1,304,731 | 1,379,847 | 1,351,560 | 1,361,777 | $10,217 | 0.8% |
| Foreign Language | 1,049,233 | 1,117,229 | 1,116,001 | 1,122,043 | $6,042 | 0.5% |
| Wellness | 485,684 | 422,854 | 526,922 | 530,194 | $3,271 | 0.6% |
| Math | 1,166,932 | 1,193,938 | 1,174,106 | 1,062,661 | ($111,445) | -9.5% |
| Performing Arts | 232,346 | 242,372 | 244,068 | 269,795 | $25,727 | 10.5% |
| Science & Tech Ed | 1,425,447 | 1,501,423 | 1,406,850 | 1,388,894 | ($17,955) | -1.3% |
| Social Studies | 1,341,203 | 1,409,447 | 1,424,212 | 1,425,499 | $1,287 | 0.1% |
| Athletics | 956,043 | 987,774 | 995,807 | 1,002,737 | $6,930 | 0.7% |
| Co-Curricular | 172,563 | 163,094 | 163,584 | 170,324 | $6,740 | 4.1% |
| Health Services | 125,861 | 189,078 | 188,833 | 188,012 | ($821) | -0.4% |
| **TOTALS:** | **$12,239,950** | **$12,812,891** | **$12,794,399** | **$12,589,879** | **($204,520)** | **-1.6%** |

* - A placeholder for FY22 Budgeted Salary Schedule and Stipend increases for Teachers & Paraprofessionls has been incorporated in the Districtwide HR Office while successor CBAs are negotiated.

** - A placeholder for FY23 Budgeted Salary Schedule and Stipend increases for All District Personnel has been incorporated in the Districtwide HR Office while successor CBAs are negotiated.

**Masconomet Regional School District**
**FY23 Operating Budget**
**High School**
**(Before Offsets)**

| Fund | Center | Dept | Line Item | Dept Acct Title | Line Item Acct Title | FY20 Budget | FY21 Budget | FY22 Budget | FY23 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Principals Office: | | | | | | | | | | | |
| 100 | 20 | 302 | 5110 | Principals Office | Administrative Salaries | 387,123 | 407,204 | 411,061 | 411,061 | 0 | 0.0% |
| 100 | 20 | 302 | 5112 | Principals Office | Support Staff/Clerical Salaries | 210,554 | 218,743 | 226,019 | 223,519 | (2,500) | -1.1% |
| 100 | 20 | 302 | 5341 | Principals Office | Postage | 9,000 | 9,000 | 9,000 | 9,000 | 0 | 0.0% |
| 100 | 20 | 302 | 5342 | Principals Office | Printing | 2,780 | 2,780 | 2,780 | 2,780 | 0 | 0.0% |
| 100 | 20 | 302 | 5515 | Principals Office | Consumable Supplies | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 100 | 20 | 302 | 5516 | Principals Office | Durable Goods | 500 | 750 | 650 | 650 | 0 | 0.0% |
| 100 | 20 | 302 | 5520 | Principals Office | Graduation | 12,700 | 12,700 | 12,700 | 12,700 | 0 | 0.0% |
| | | | | | **SubTotal:** | **624,157** | **652,677** | **663,710** | **661,210** | **(2,500)** | **-0.4%** |
| Interdepartmental: | | | | | | | | | | | |
| 100 | 20 | 303 | 5110 | Interdepartmental | Administrative Salaries | 1,157 | 2,971 | 2,971 | 3,880 | 910 | 30.6% |
| 100 | 20 | 303 | 5113 | Interdepartmental | Instructional Support | 39,804 | 43,847 | 24,352 | 0 | (24,352) | -100.0% |
| 100 | 20 | 303 | 5120 | Interdepartmental | Substitutes | 62,000 | 62,000 | 67,813 | 52,500 | (15,313) | -22.6% |
| 100 | 20 | 303 | 5301 | Interdepartmental | Consultants & Other Service | 3,600 | 3,600 | 3,600 | 3,600 | 0 | 0.0% |
| 100 | 20 | 303 | 5381 | Interdepartmental | Maintenance, Rentals & Fees | 23,000 | 44,284 | 44,284 | 44,284 | 0 | 0.0% |
| 100 | 20 | 303 | 5511 | Interdepartmental | Other Published Materials | 350 | 350 | 350 | 350 | 0 | 0.0% |
| 100 | 20 | 303 | 5515 | Interdepartmental | Consumable Supplies | 32,750 | 32,750 | 35,250 | 35,250 | 0 | 0.0% |
| 100 | 20 | 303 | 5516 | Interdepartmental | Durable Goods | 450 | 450 | 450 | 450 | 0 | 0.0% |
| | | | | | **SubTotal:** | **163,111** | **190,252** | **179,069** | **140,314** | **(38,755)** | **-21.6%** |
| Library/Media: | | | | | | | | | | | |
| 100 | 20 | 305 | 5111 | Library/Media | Professional Salaries | 106,677 | 112,402 | 112,402 | 112,810 | 408 | 0.4% |
| 100 | 20 | 305 | 5113 | Library/Media | Instructional Support | 21,624 | 22,280 | 23,527 | 23,527 | 0 | 0.0% |
| 100 | 20 | 305 | 5381 | Library/Media | Maintenance, Rentals & Fees | 1,400 | 1,349 | 1,297 | 1,297 | 0 | 0.0% |
| 100 | 20 | 305 | 5511 | Library/Media | Other Published Materials | 16,508 | 16,646 | 16,946 | 16,946 | 0 | 0.0% |
| 100 | 20 | 305 | 5515 | Library/Media | Consumable Supplies | 1,300 | 1,350 | 1,350 | 1,350 | 0 | 0.0% |
| 100 | 20 | 305 | 5516 | Library/Media | Durable Goods | 2,350 | 2,200 | 2,350 | 2,350 | 0 | 0.0% |
| | | | | | **SubTotal:** | **149,859** | **156,227** | **157,872** | **158,280** | **408** | **0.3%** |
| Guidance: | | | | | | | | | | | |
| 100 | 20 | 310 | 5110 | Guidance | Administrative Salaries | 51,542 | 54,036 | 55,331 | 55,331 | 0 | 0.0% |
| 100 | 20 | 310 | 5111 | Guidance | Professional Salaries | 617,476 | 555,113 | 564,458 | 568,136 | 3,678 | 0.7% |
| 100 | 20 | 310 | 5112 | Guidance | Support Staff/Clerical Salaries | 91,026 | 90,191 | 94,708 | 94,708 | 0 | 0.0% |
| 100 | 20 | 310 | 5301 | Guidance | Consultants & Other Service | 500 | 500 | 500 | 800 | 300 | 60.0% |
| 100 | 20 | 310 | 5381 | Guidance | Maintenance, Rentals & Fees | 600 | 600 | 1,000 | 1,000 | 0 | 0.0% |
| 100 | 20 | 310 | 5511 | Guidance | Other Published Materials | 5,655 | 5,963 | 6,997 | 7,425 | 428 | 6.1% |
| 100 | 20 | 310 | 5515 | Guidance | Consumable Supplies | 13,985 | 15,265 | 14,905 | 17,165 | 2,260 | 15.2% |
| | | | | | **SubTotal:** | **780,784** | **721,667** | **737,898** | **744,565** | **6,666** | **0.9%** |
| Special Education: | | | | | | | | | | | |
| 100 | 20 | 312 | 5111 | Special Education | Professional Salaries | 937,821 | 1,043,278 | 1,053,941 | 1,004,911 | (49,030) | -4.7% |
| 100 | 20 | 312 | 5113 | Special Education | Instructional Support | 324,000 | 370,367 | 394,722 | 394,722 | 1 | 0.0% |
| 100 | 20 | 312 | 5301 | Special Education | Consultants & Other Service | 13,000 | 13,000 | 17,000 | 17,000 | 0 | 0.0% |
| 100 | 20 | 312 | 5515 | Special Education | Consumable Supplies | 900 | 1,100 | 1,100 | 1,100 | 0 | 0.0% |
| | | | | | **SubTotal:** | **1,275,721** | **1,427,745** | **1,466,763** | **1,417,733** | **(49,029)** | **-3.3%** |
| Art: | | | | | | | | | | | |
| 100 | 20 | 320 | 5110 | Art | Administrative Salaries | 36,189 | 37,907 | 38,797 | 38,797 | 0 | 0.0% |
| 100 | 20 | 320 | 5111 | Art | Professional Salaries | 489,113 | 519,471 | 462,577 | 462,956 | 379 | 0.1% |
| 100 | 20 | 320 | 5381 | Art | Maintenance, Rentals & Fees | 2,750 | 3,550 | 3,550 | 3,550 | 0 | 0.0% |
| 100 | 20 | 320 | 5515 | Art | Consumable Supplies | 58,000 | 58,000 | 58,000 | 55,000 | (3,000) | -5.2% |
| 100 | 20 | 320 | 5516 | Art | Durable Goods | 3,975 | 12,009 | 2,094 | 4,200 | 2,106 | 100.6% |
| | | | | | **SubTotal:** | **590,027** | **630,937** | **565,019** | **564,504** | **(515)** | **-0.1%** |
| Business & Comp Ed: | | | | | | | | | | | |
| 100 | 20 | 321 | 5110 | Business & Comp Ed | Administrative Salaries | 23,813 | 25,018 | 25,643 | 25,643 | 0 | 0.0% |
| 100 | 20 | 321 | 5111 | Business & Comp Ed | Professional Salaries | 372,306 | 398,713 | 406,482 | 355,694 | (50,788) | -12.5% |
| 100 | 20 | 321 | 5511 | Business & Comp Ed | Other Published Materials | 0 | 2,600 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 321 | 5516 | Business & Comp Ed | Durable Goods | 129 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **396,248** | **426,331** | **432,125** | **381,337** | **(50,788)** | **-11.8%** |
| English: | | | | | | | | | | | |
| 100 | 20 | 322 | 5110 | English | Administrative Salaries | 55,346 | 59,686 | 62,765 | 62,765 | 0 | 0.0% |
| 100 | 20 | 322 | 5111 | English | Professional Salaries | 1,212,291 | 1,285,412 | 1,277,295 | 1,287,512 | 10,217 | 0.8% |
| 100 | 20 | 322 | 5113 | English | Instructional Support | 22,594 | 23,249 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 322 | 5381 | English | Maintenance, Rentals & Fees | 4,000 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 100 | 20 | 322 | 5511 | English | Other Published Materials | 9,000 | 9,000 | 9,000 | 9,000 | 0 | 0.0% |
| 100 | 20 | 322 | 5516 | English | Durable Goods | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| | | | | | **SubTotal:** | **1,304,731** | **1,379,847** | **1,351,560** | **1,361,777** | **10,217** | **0.8%** |
| Foreign Language: | | | | | | | | | | | |
| 100 | 20 | 323 | 5110 | Foreign Language | Administrative Salaries | 48,899 | 51,260 | 52,485 | 52,485 | 0 | 0.0% |
| 100 | 20 | 323 | 5111 | Foreign Language | Professional Salaries | 995,984 | 1,060,374 | 1,057,091 | 1,065,553 | 8,462 | 0.8% |
| 100 | 20 | 323 | 5301 | Foreign Language | Consultants & Other Service | 0 | 500 | 500 | 500 | 0 | 0.0% |
| 100 | 20 | 323 | 5381 | Foreign Language | Maintenance, Rentals & Fees | 3,500 | 4,400 | 855 | 855 | 0 | 0.0% |
| 100 | 20 | 323 | 5511 | Foreign Language | Other Published Materials | 625 | 475 | 4,550 | 2,280 | (2,270) | -49.9% |
| 100 | 20 | 323 | 5515 | Foreign Language | Consumable Supplies | 225 | 220 | 520 | 370 | (150) | -28.8% |
| | | | | | **SubTotal:** | **1,049,233** | **1,117,229** | **1,116,001** | **1,122,043** | **6,042** | **0.5%** |
| Wellness: | | | | | | | | | | | |
| 100 | 20 | 324 | 5110 | Wellness | Administrative Salaries | 35,526 | 39,215 | 40,149 | 40,149 | 0 | 0.0% |
| 100 | 20 | 324 | 5111 | Wellness | Professional Salaries | 405,393 | 345,782 | 439,625 | 443,029 | 3,405 | 0.8% |
| 100 | 20 | 324 | 5113 | Wellness | Instructional Support | 24,476 | 24,476 | 25,057 | 25,057 | 0 | 0.0% |
| 100 | 20 | 324 | 5381 | Wellness | Maintenance, Rentals & Fees | 5,655 | 4,155 | 4,355 | 4,355 | 0 | 0.0% |
| 100 | 20 | 324 | 5510 | Wellness | Textbooks | 5,400 | 0 | 9,861 | 9,861 | 0 | 0.0% |
| 100 | 20 | 324 | 5511 | Wellness | Other Published Materials | 300 | 300 | 300 | 300 | 0 | 0.0% |
| 100 | 20 | 324 | 5515 | Wellness | Consumable Supplies | 938 | 998 | 4,449 | 4,631 | 182 | 4.1% |
| 100 | 20 | 324 | 5516 | Wellness | Durable Goods | 7,996 | 7,927 | 3,128 | 2,813 | (315) | -10.1% |
| | | | | | **SubTotal:** | **485,684** | **422,854** | **526,922** | **530,194** | **3,271** | **0.6%** |

**Masconomet Regional School District**
**FY23 Operating Budget**
**High School**
**(Before Offsets)**

| Fund | Center | Dept | Line Item | Dept Acct Title | Line Item Acct Title | FY20 Budget | FY21 Budget | FY22 Budget | FY23 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Math: | | | | | | | | | | | |
| 100 | 20 | 325 | 5110 | Math | Administrative Salaries | 62,557 | 85,560 | 78,082 | 86,964 | 8,882 | 11.4% |
| 100 | 20 | 325 | 5111 | Math | Professional Salaries | 1,046,266 | 1,079,844 | 1,079,224 | 941,808 | (137,416) | -12.7% |
| 100 | 20 | 325 | 5113 | Math | Instructional Support | 13,284 | 13,284 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 325 | 5510 | Math | Textbooks | 36,625 | 7,000 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 325 | 5511 | Math | Other Published Materials | 8,200 | 8,250 | 16,800 | 33,890 | 17,090 | 101.7% |
| | | | | | **SubTotal:** | **1,166,932** | **1,193,938** | **1,174,106** | **1,062,661** | **(111,445)** | **-9.5%** |
| Performing Arts: | | | | | | | | | | | |
| 100 | 20 | 326 | 5110 | Performing Arts | Administrative Salaries | 23,082 | 24,250 | 24,856 | 24,856 | 0 | 0.0% |
| 100 | 20 | 326 | 5111 | Performing Arts | Professional Salaries | 156,792 | 164,650 | 166,113 | 192,789 | 26,675 | 16.1% |
| 100 | 20 | 326 | 5301 | Performing Arts | Consultants & Other Service | 29,200 | 29,200 | 29,200 | 29,200 | 0 | 0.0% |
| 100 | 20 | 326 | 5381 | Performing Arts | Maintenance, Rentals & Fees | 6,500 | 6,500 | 6,500 | 6,500 | 0 | 0.0% |
| 100 | 20 | 326 | 5510 | Performing Arts | Textbooks | 5,500 | 5,500 | 5,500 | 5,800 | 300 | 5.5% |
| 100 | 20 | 326 | 5511 | Performing Arts | Other Published Materials | 4,322 | 4,322 | 4,322 | 0 | (4,322) | -100.0% |
| 100 | 20 | 326 | 5515 | Performing Arts | Consumable Supplies | 2,950 | 2,950 | 2,950 | 3,450 | 500 | 16.9% |
| 100 | 20 | 326 | 5516 | Performing Arts | Durable Goods | 4,000 | 5,000 | 4,626 | 7,200 | 2,574 | 55.6% |
| | | | | | **SubTotal:** | **232,346** | **242,372** | **244,068** | **269,795** | **25,727** | **10.5%** |
| Science & Tech Ed: | | | | | | | | | | | |
| 100 | 20 | 328 | 5110 | Science & Tech Ed | Administrative Salaries | 60,351 | 63,273 | 64,788 | 64,788 | 0 | 0.0% |
| 100 | 20 | 328 | 5111 | Science & Tech Ed | Professional Salaries | 1,318,339 | 1,393,236 | 1,306,592 | 1,287,353 | (19,238) | -1.5% |
| 100 | 20 | 328 | 5381 | Science & Tech Ed | Maintenance, Rentals & Fees | 1,200 | 2,100 | 2,100 | 2,100 | 0 | 0.0% |
| 100 | 20 | 328 | 5510 | Science & Tech Ed | Textbooks | 0 | 10,332 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 328 | 5511 | Science & Tech Ed | Other Published Materials | 7,000 | 1,300 | 1,625 | 1,925 | 300 | 18.5% |
| 100 | 20 | 328 | 5515 | Science & Tech Ed | Consumable Supplies | 25,632 | 26,144 | 26,405 | 26,953 | 548 | 2.1% |
| 100 | 20 | 328 | 5516 | Science & Tech Ed | Durable Goods | 12,925 | 5,038 | 5,340 | 5,775 | 435 | 8.1% |
| | | | | | **SubTotal:** | **1,425,447** | **1,501,423** | **1,406,850** | **1,388,894** | **(17,955)** | **-1.3%** |
| Social Studies: | | | | | | | | | | | |
| 100 | 20 | 329 | 5110 | Social Studies | Administrative Salaries | 60,557 | 63,508 | 65,039 | 65,039 | 0 | 0.0% |
| 100 | 20 | 329 | 5111 | Social Studies | Professional Salaries | 1,271,496 | 1,335,604 | 1,349,563 | 1,350,350 | 787 | 0.1% |
| 100 | 20 | 329 | 5301 | Social Studies | Consultants & Other Service | 600 | 600 | 600 | 600 | 0 | 0.0% |
| 100 | 20 | 329 | 5381 | Social Studies | Maintenance, Rentals & Fees | 5,500 | 5,500 | 5,000 | 5,500 | 500 | 10.0% |
| 100 | 20 | 329 | 5511 | Social Studies | Other Published Materials | 3,050 | 3,050 | 3,050 | 3,050 | 0 | 0.0% |
| 100 | 20 | 329 | 5516 | Social Studies | Durable Goods | 0 | 1,185 | 960 | 960 | 0 | 0.0% |
| | | | | | **SubTotal:** | **1,341,203** | **1,409,447** | **1,424,212** | **1,425,499** | **1,287** | **0.1%** |
| Athletics: | | | | | | | | | | | |
| 100 | 20 | 340 | 5110 | Athletics | Administrative Salaries | 69,829 | 74,648 | 76,515 | 76,515 | 0 | 0.0% |
| 100 | 20 | 340 | 5112 | Athletics | Support Staff/Clerical Salaries | 64,771 | 68,353 | 69,856 | 70,061 | 205 | 0.3% |
| 100 | 20 | 340 | 5114 | Athletics | Non-Instructional Support | 32,000 | 32,000 | 32,000 | 32,000 | 0 | 0.0% |
| 100 | 20 | 340 | 5122 | Athletics | Stipends | 391,003 | 391,003 | 391,003 | 391,003 | 0 | 0.0% |
| 100 | 20 | 340 | 5301 | Athletics | Consultants & Other Service | 103,700 | 107,220 | 108,220 | 112,478 | 4,258 | 3.9% |
| 100 | 20 | 340 | 5358 | Athletics | Field Trips & Ath Trans | 106,825 | 111,435 | 115,223 | 118,710 | 3,487 | 3.0% |
| 100 | 20 | 340 | 5381 | Athletics | Maintenance, Rentals & Fees | 108,600 | 121,850 | 121,025 | 122,625 | 1,600 | 1.3% |
| 100 | 20 | 340 | 5511 | Athletics | Other Published Materials | 210 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 340 | 5515 | Athletics | Consumable Supplies | 37,555 | 36,815 | 37,065 | 37,265 | 200 | 0.5% |
| 100 | 20 | 340 | 5516 | Athletics | Durable Goods | 41,550 | 44,450 | 44,900 | 42,080 | (2,820) | -6.3% |
| | | | | | **SubTotal:** | **956,043** | **987,774** | **995,807** | **1,002,737** | **6,930** | **0.7%** |
| Co-Curricular: | | | | | | | | | | | |
| 100 | 20 | 341 | 5122 | Co-Curricular | Stipends | 131,486 | 120,718 | 120,718 | 126,559 | 5,841 | 4.8% |
| 100 | 20 | 341 | 5301 | Co-Curricular | Consultants & Other Service | 1,500 | 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 | 28,550 | 899 | 3.3% |
| 100 | 20 | 341 | 5381 | Co-Curricular | Maintenance, Rentals & Fees | 5,775 | 5,775 | 5,865 | 5,865 | 0 | 0.0% |
| 100 | 20 | 341 | 5511 | Co-Curricular | Other Published Materials | 1,350 | 1,350 | 1,350 | 1,350 | 0 | 0.0% |
| 100 | 20 | 341 | 5515 | Co-Curricular | Consumable Supplies | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 100 | 20 | 341 | 5516 | Co-Curricular | Durable Goods | 500 | 500 | 500 | 500 | 0 | 0.0% |
| | | | | | **SubTotal:** | **172,563** | **163,094** | **163,584** | **170,324** | **6,740** | **4.1%** |
| Health Services: | | | | | | | | | | | |
| 100 | 20 | 345 | 5111 | Health Services | Professional Salaries | 89,514 | 154,254 | 154,750 | 149,965 | (4,785) | -3.1% |
| 100 | 20 | 345 | 5114 | Health Services | Non-Instructional Support | 33,199 | 29,524 | 30,483 | 31,147 | 664 | 2.2% |
| 100 | 20 | 345 | 5511 | Health Services | Other Published Materials | 100 | 350 | 200 | 200 | 0 | 0.0% |
| 100 | 20 | 345 | 5515 | Health Services | Consumable Supplies | 3,048 | 3,200 | 3,400 | 6,700 | 3,300 | 97.1% |
| 100 | 20 | 345 | 5516 | Health Services | Durable Goods | 0 | 1,750 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **125,861** | **189,078** | **188,833** | **188,012** | **(821)** | **-0.4%** |
| | | | | | **TOTAL:** | **12,239,950** | **12,812,891** | **12,794,399** | **12,589,879** | **(204,520)** | **-1.6%** |

# Masconomet Regional School District
## FY23 Operating Budget
## Middle School Costs by Department
## (Before Offsets)

| Department | FY20 Budget | FY21 Budget | FY22 Budget* | FY23 Budget** | CHG $ | CHG % |
|---|---|---|---|---|---|---|
| Principals Office | $348,330 | $349,501 | $354,883 | $358,008 | $3,125 | 0.9% |
| Interdepartmental | 96,210 | 107,524 | 112,005 | 103,474 | ($8,531) | -7.6% |
| Library/Media | 91,841 | 97,266 | 100,173 | 112,645 | $12,472 | 12.5% |
| Guidance | 368,273 | 391,366 | 405,434 | 408,311 | $2,877 | 0.7% |
| Special Education | 1,435,035 | 1,400,579 | 1,416,295 | 1,398,416 | ($17,880) | -1.3% |
| Art | 223,481 | 235,280 | 235,017 | 237,819 | $2,802 | 1.2% |
| English | 709,967 | 754,695 | 742,922 | 738,596 | ($4,326) | -0.6% |
| Foreign Language | 441,559 | 486,581 | 507,803 | 511,520 | $3,717 | 0.7% |
| Wellness | 467,948 | 474,420 | 476,889 | 477,886 | $997 | 0.2% |
| Math | 796,787 | 849,083 | 772,088 | 747,293 | ($24,795) | -3.2% |
| Performing Arts | 238,827 | 252,138 | 254,680 | 253,842 | ($839) | -0.3% |
| Science & Tech Ed | 584,896 | 597,566 | 621,565 | 626,026 | $4,461 | 0.7% |
| Social Studies | 628,145 | 668,566 | 676,612 | 678,690 | $2,078 | 0.3% |
| Co-Curricular | 61,961 | 59,561 | 59,021 | 60,189 | $1,168 | 2.0% |
| Health Services | 107,790 | 113,602 | 113,616 | 128,243 | $14,627 | 12.9% |
| **TOTALS:** | **$6,601,050** | **$6,837,727** | **$6,849,002** | **$6,840,956** | **($8,047)** | **-0.1%** |

* - A placeholder for FY22 Budgeted Salary Schedule and Stipend increases for Teachers & Paraprofessionls has been incorporated in the Districtwide HR Office while successor CBAs are negotiated.

** - A placeholder for FY23 Budgeted Salary Schedule and Stipend increases for All District Personnel has been incorporated in the Districtwide HR Office while successor CBAs are negotiated.

**Masconomet Regional School District**
**FY23 Operating Budget**
**Middle School**
**(Before Offsets)**

| Fund | Center | Dept | Line Item | Dept Acct Title | Line Item Acct Title | FY20 Budget | FY21 Budget | FY22 Budget | FY23 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Principals Office: | | | | | | | | | | | |
| 100 | 10 | 302 | 5110 | Principals Office | Administrative Salaries | 255,170 | 250,505 | 253,632 | 256,757 | 3,125 | 1.2% |
| 100 | 10 | 302 | 5112 | Principals Office | Support Staff/Clerical Salaries | 86,490 | 92,296 | 94,551 | 94,551 | 0 | 0.0% |
| 100 | 10 | 302 | 5341 | Principals Office | Postage | 4,200 | 4,200 | 4,200 | 4,200 | 0 | 0.0% |
| 100 | 10 | 302 | 5342 | Principals Office | Printing | 1,120 | 1,150 | 1,150 | 1,150 | 0 | 0.0% |
| 100 | 10 | 302 | 5515 | Principals Office | Consumable Supplies | 600 | 600 | 600 | 600 | 0 | 0.0% |
| 100 | 10 | 302 | 5520 | Principals Office | Graduation | 750 | 750 | 750 | 750 | 0 | 0.0% |
| | | | | | **SubTotal:** | **348,330** | **349,501** | **354,883** | **358,008** | **3,125** | **0.9%** |
| Interdepartmental: | | | | | | | | | | | |
| 100 | 10 | 303 | 5120 | Interdepartmental | Substitutes | 47,800 | 47,800 | 52,281 | 43,750 | (8,531) | -16.3% |
| 100 | 10 | 303 | 5381 | Interdepartmental | Maintenance, Rentals & Fees | 14,200 | 25,164 | 25,164 | 25,164 | 0 | 0.0% |
| 100 | 10 | 303 | 5511 | Interdepartmental | Other Published Materials | 7,610 | 7,760 | 7,760 | 5,260 | (2,500) | -32.2% |
| 100 | 10 | 303 | 5515 | Interdepartmental | Consumable Supplies | 25,500 | 25,600 | 25,600 | 28,100 | 2,500 | 9.8% |
| 100 | 10 | 303 | 5516 | Interdepartmental | Durable Goods | 1,100 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| | | | | | **SubTotal:** | **96,210** | **107,524** | **112,005** | **103,474** | **(8,531)** | **-7.6%** |
| Library/Media: | | | | | | | | | | | |
| 100 | 10 | 305 | 5111 | Library/Media | Professional Salaries | 58,790 | 63,372 | 66,351 | 77,711 | 11,360 | 17.1% |
| 100 | 10 | 305 | 5113 | Library/Media | Instructional Support | 23,595 | 24,303 | 24,230 | 24,230 | 0 | 0.0% |
| 100 | 10 | 305 | 5381 | Library/Media | Maintenance, Rentals & Fees | 631 | 681 | 681 | 681 | 0 | 0.0% |
| 100 | 10 | 305 | 5511 | Library/Media | Other Published Materials | 8,230 | 8,530 | 8,530 | 9,101 | 570 | 6.7% |
| 100 | 10 | 305 | 5515 | Library/Media | Consumable Supplies | 330 | 380 | 380 | 380 | 0 | 0.0% |
| 100 | 10 | 305 | 5516 | Library/Media | Durable Goods | 265 | 0 | 0 | 542 | 542 | #DIV/0! |
| | | | | | **SubTotal:** | **91,841** | **97,266** | **100,173** | **112,645** | **12,472** | **12.5%** |
| Guidance: | | | | | | | | | | | |
| 100 | 10 | 310 | 5110 | Guidance | Administrative Salaries | 24,637 | 25,884 | 26,531 | 26,531 | 0 | 0.0% |
| 100 | 10 | 310 | 5111 | Guidance | Professional Salaries | 313,608 | 333,893 | 346,562 | 349,189 | 2,627 | 0.8% |
| 100 | 10 | 310 | 5112 | Guidance | Support Staff/Clerical Salaries | 28,538 | 30,099 | 30,850 | 30,850 | 0 | 0.0% |
| 100 | 10 | 310 | 5301 | Guidance | Consultants & Other Service | 500 | 500 | 500 | 500 | 0 | 0.0% |
| 100 | 10 | 310 | 5381 | Guidance | Maintenance, Rentals & Fees | 100 | 100 | 100 | 100 | 0 | 0.0% |
| 100 | 10 | 310 | 5511 | Guidance | Other Published Materials | 300 | 300 | 300 | 300 | 0 | 0.0% |
| 100 | 10 | 310 | 5515 | Guidance | Consumable Supplies | 590 | 590 | 590 | 840 | 250 | 42.4% |
| | | | | | **SubTotal:** | **368,273** | **391,366** | **405,434** | **408,311** | **2,877** | **0.7%** |
| Special Education: | | | | | | | | | | | |
| 100 | 10 | 312 | 5111 | Special Education | Professional Salaries | 952,777 | 991,001 | 1,004,389 | 985,310 | (19,079) | -1.9% |
| 100 | 10 | 312 | 5113 | Special Education | Instructional Support | 477,558 | 404,358 | 411,006 | 411,006 | (1) | 0.0% |
| 100 | 10 | 312 | 5301 | Special Education | Consultants & Other Service | 4,000 | 4,000 | 0 | 0 | 0 | #DIV/0! |
| 100 | 10 | 312 | 5515 | Special Education | Consumable Supplies | 700 | 900 | 900 | 900 | 0 | 0.0% |
| 100 | 10 | 312 | 5516 | Special Education | Durable Goods | 0 | 320 | 0 | 1,200 | 1,200 | #DIV/0! |
| | | | | | **SubTotal:** | **1,435,035** | **1,400,579** | **1,416,295** | **1,398,416** | **(17,880)** | **-1.3%** |
| Art: | | | | | | | | | | | |
| 100 | 10 | 320 | 5110 | Art | Administrative Salaries | 11,307 | 11,880 | 12,176 | 12,176 | 0 | 0.0% |
| 100 | 10 | 320 | 5111 | Art | Professional Salaries | 199,274 | 209,643 | 209,643 | 209,643 | 0 | 0.0% |
| 100 | 10 | 320 | 5381 | Art | Maintenance, Rentals & Fees | 900 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 100 | 10 | 320 | 5515 | Art | Consumable Supplies | 12,000 | 12,000 | 12,000 | 15,000 | 3,000 | 25.0% |
| 100 | 10 | 320 | 5516 | Art | Durable Goods | 0 | 757 | 198 | 0 | (198) | -100.0% |
| | | | | | **SubTotal:** | **223,481** | **235,280** | **235,017** | **237,819** | **2,802** | **1.2%** |
| English: | | | | | | | | | | | |
| 100 | 10 | 322 | 5110 | English | Administrative Salaries | 31,847 | 34,451 | 36,298 | 36,298 | 0 | 0.0% |
| 100 | 10 | 322 | 5111 | English | Professional Salaries | 641,640 | 683,159 | 690,324 | 685,298 | (5,026) | -0.7% |
| 100 | 10 | 322 | 5113 | English | Instructional Support | 20,180 | 20,785 | 0 | 0 | 0 | #DIV/0! |
| 100 | 10 | 322 | 5381 | English | Maintenance, Rentals & Fees | 11,300 | 11,300 | 11,300 | 11,000 | (300) | -2.7% |
| 100 | 10 | 322 | 5511 | English | Other Published Materials | 5,000 | 5,000 | 5,000 | 6,000 | 1,000 | 20.0% |
| | | | | | **SubTotal:** | **709,967** | **754,695** | **742,922** | **738,596** | **(4,326)** | **-0.6%** |
| Foreign Language: | | | | | | | | | | | |
| 100 | 10 | 323 | 5110 | Foreign Language | Administrative Salaries | 23,316 | 24,496 | 25,108 | 25,108 | 0 | 0.0% |
| 100 | 10 | 323 | 5111 | Foreign Language | Professional Salaries | 416,243 | 459,100 | 480,539 | 481,836 | 1,297 | 0.3% |
| 100 | 10 | 323 | 5301 | Foreign Language | Consultants & Other Service | 0 | 250 | 250 | 750 | 500 | 200.0% |
| 100 | 10 | 323 | 5381 | Foreign Language | Maintenance, Rentals & Fees | 0 | 900 | 680 | 0 | (680) | -100.0% |
| 100 | 10 | 323 | 5510 | Foreign Language | Textbooks | 500 | 200 | 0 | 0 | 0 | #DIV/0! |
| 100 | 10 | 323 | 5511 | Foreign Language | Other Published Materials | 1,075 | 1,075 | 250 | 2,450 | 2,200 | 880.0% |
| 100 | 10 | 323 | 5515 | Foreign Language | Consumable Supplies | 425 | 560 | 975 | 1,375 | 400 | 41.0% |
| | | | | | **SubTotal:** | **441,559** | **486,581** | **507,803** | **511,520** | **3,717** | **0.7%** |
| Wellness: | | | | | | | | | | | |
| 100 | 10 | 324 | 5110 | Wellness | Administrative Salaries | 11,842 | 12,441 | 12,753 | 12,753 | 0 | 0.0% |
| 100 | 10 | 324 | 5111 | Wellness | Professional Salaries | 453,356 | 458,941 | 460,199 | 461,305 | 1,107 | 0.2% |
| 100 | 10 | 324 | 5381 | Wellness | Maintenance, Rentals & Fees | 400 | 500 | 500 | 500 | 0 | 0.0% |
| 100 | 10 | 324 | 5511 | Wellness | Other Published Materials | 0 | 0 | 900 | 900 | 0 | 0.0% |
| 100 | 10 | 324 | 5515 | Wellness | Consumable Supplies | 420 | 420 | 420 | 420 | 0 | 0.0% |
| 100 | 10 | 324 | 5516 | Wellness | Durable Goods | 1,930 | 2,118 | 2,118 | 2,008 | (110) | -5.2% |
| | | | | | **SubTotal:** | **467,948** | **474,420** | **476,889** | **477,886** | **997** | **0.2%** |
| Math: | | | | | | | | | | | |
| 100 | 10 | 325 | 5110 | Math | Administrative Salaries | 35,719 | 33,464 | 33,464 | 36,298 | 2,834 | 8.5% |
| 100 | 10 | 325 | 5111 | Math | Professional Salaries | 753,003 | 800,849 | 718,469 | 689,895 | (28,574) | -4.0% |
| 100 | 10 | 325 | 5511 | Math | Other Published Materials | 8,065 | 14,770 | 20,155 | 21,100 | 945 | 4.7% |
| | | | | | **SubTotal:** | **796,787** | **849,083** | **772,088** | **747,293** | **(24,795)** | **-3.2%** |
| Performing Arts: | | | | | | | | | | | |
| 100 | 10 | 326 | 5110 | Performing Arts | Administrative Salaries | 11,541 | 12,125 | 12,428 | 12,428 | 0 | 0.0% |
| 100 | 10 | 326 | 5111 | Performing Arts | Professional Salaries | 197,386 | 208,413 | 210,734 | 211,895 | 1,161 | 0.6% |
| 100 | 10 | 326 | 5301 | Performing Arts | Consultants & Other Service | 7,000 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 100 | 10 | 326 | 5381 | Performing Arts | Maintenance, Rentals & Fees | 8,500 | 8,500 | 8,500 | 8,500 | 0 | 0.0% |
| 100 | 10 | 326 | 5510 | Performing Arts | Textbooks | 4,900 | 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 | (2,000) | -100.0% |

**Masconomet Regional School District**
**FY23 Operating Budget**
**Middle School**
**(Before Offsets)**

| Fund | Center | Dept | Line Item | Dept Acct Title | Line Item Acct Title | FY20 Budget | FY21 Budget | FY22 Budget | FY23 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 100 | 10 | 326 | 5515 | Performing Arts | Consumable Supplies | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 100 | 10 | 326 | 5516 | Performing Arts | Durable Goods | 5,500 | 7,200 | 7,118 | 7,118 | 0 | 0.0% |
| | | | | | **SubTotal:** | 238,827 | 252,138 | 254,680 | 253,842 | (839) | -0.3% |
| Science & Tech Ed: | | | | | | | | | | | |
| 100 | 10 | 328 | 5110 | Science & Tech Ed | Administrative Salaries | 34,622 | 36,375 | 37,285 | 37,285 | 0 | 0.0% |
| 100 | 10 | 328 | 5111 | Science & Tech Ed | Professional Salaries | 508,254 | 550,241 | 571,595 | 576,176 | 4,581 | 0.8% |
| 100 | 10 | 328 | 5381 | Science & Tech Ed | Maintenance, Rentals & Fees | 1,600 | 2,500 | 2,050 | 2,050 | 0 | 0.0% |
| 100 | 10 | 328 | 5510 | Science & Tech Ed | Textbooks | 32,000 | 0 | 2,115 | 0 | (2,115) | -100.0% |
| 100 | 10 | 328 | 5511 | Science & Tech Ed | Other Published Materials | 0 | 0 | 300 | 400 | 100 | 33.3% |
| 100 | 10 | 328 | 5515 | Science & Tech Ed | Consumable Supplies | 8,000 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 100 | 10 | 328 | 5516 | Science & Tech Ed | Durable Goods | 420 | 450 | 220 | 2,115 | 1,895 | 861.4% |
| | | | | | **SubTotal:** | 584,896 | 597,566 | 621,565 | 626,026 | 4,461 | 0.7% |
| Social Studies: | | | | | | | | | | | |
| 100 | 10 | 329 | 5110 | Social Studies | Administrative Salaries | 34,973 | 36,744 | 37,663 | 37,663 | 0 | 0.0% |
| 100 | 10 | 329 | 5111 | Social Studies | Professional Salaries | 579,672 | 615,822 | 622,949 | 625,217 | 2,268 | 0.4% |
| 100 | 10 | 329 | 5381 | Social Studies | Maintenance, Rentals & Fees | 6,000 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 100 | 10 | 329 | 5511 | Social Studies | Other Published Materials | 2,000 | 2,000 | 2,000 | 1,810 | (190) | -9.5% |
| 100 | 10 | 329 | 5515 | Social Studies | Consumable Supplies | 5,500 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| | | | | | **SubTotal:** | 628,145 | 668,566 | 676,612 | 678,690 | 2,078 | 0.3% |
| Co-Curricular: | | | | | | | | | | | |
| 100 | 10 | 341 | 5122 | Co-Curricular | Stipends | 52,071 | 52,071 | 52,071 | 53,239 | 1,168 | 2.2% |
| 100 | 10 | 341 | 5381 | Co-Curricular | Maintenance, Rentals & Fees | 3,370 | 3,600 | 3,600 | 3,600 | 0 | 0.0% |
| 100 | 10 | 341 | 5515 | Co-Curricular | Consumable Supplies | 3,300 | 3,350 | 3,350 | 3,350 | 0 | 0.0% |
| 100 | 10 | 341 | 5516 | Co-Curricular | Durable Goods | 3,220 | 540 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | 61,961 | 59,561 | 59,021 | 60,189 | 1,168 | 2.0% |
| Health Services: | | | | | | | | | | | |
| 100 | 10 | 345 | 5111 | Health Services | Professional Salaries | 76,743 | 80,053 | 80,053 | 92,964 | 12,911 | 16.1% |
| 100 | 10 | 345 | 5114 | Health Services | Non-Instructional Support | 28,779 | 29,524 | 30,483 | 31,249 | 766 | 2.5% |
| 100 | 10 | 345 | 5511 | Health Services | Other Published Materials | 200 | 200 | 55 | 55 | 0 | 0.0% |
| 100 | 10 | 345 | 5515 | Health Services | Consumable Supplies | 2,068 | 2,325 | 2,525 | 3,475 | 950 | 37.6% |
| 100 | 10 | 345 | 5516 | Health Services | Durable Goods | 0 | 1,500 | 500 | 500 | 0 | 0.0% |
| | | | | | **SubTotal:** | 107,790 | 113,602 | 113,616 | 128,243 | 14,627 | 12.9% |
| | | | | | **TOTAL:** | 6,601,050 | 6,837,727 | 6,849,002 | 6,840,956 | (8,047) | -0.1% |

**Masconomet Regional School District**
**FY23 Operating Budget**
**Districtwide Offices Costs by Department**
**(Before Offsets)**

| Operating Unit | Department | FY20 Budget | FY21 Budget | FY22 Budget* | FY23 Budget** | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|
| Student Services | Psychological Services | $227,655 | $238,291 | $241,166 | $241,166 | $0 | 0.0% |
| Student Services | Special Education | 4,677,920 | 5,332,550 | 5,792,086 | 6,062,671 | $270,585 | 4.7% |
| Student Services | Student Services | 250,108 | 282,502 | 285,655 | 296,832 | $11,177 | 3.9% |
| Student Services | Health Services | 179,009 | 20,314 | 16,816 | 12,395 | ($4,421) | -26.3% |
| Other Instructional Services | District Instructional | 434,659 | 455,079 | 593,474 | 544,040 | ($49,434) | -8.3% |
| Other Instructional Services | Professional Development | 293,045 | 305,143 | 305,894 | 302,227 | ($3,667) | -1.2% |
| General Administration | School Committee | 42,500 | 84,436 | 92,686 | 48,603 | ($44,083) | -47.6% |
| General Administration | Superintendent | 291,593 | 298,354 | 298,354 | 304,156 | $5,802 | 1.9% |
| Business & Support Services | Business & Finance | 603,742 | 672,400 | 679,424 | 709,798 | $30,374 | 4.5% |
| Business & Support Services | Human Resources | 6,459,401 | 6,391,632 | 6,694,289 | 7,582,235 | $887,946 | 13.3% |
| Business & Support Services | MIS Technology | 763,631 | 748,937 | 751,270 | 777,345 | $26,075 | 3.5% |
| Business & Support Services | Transportation | 963,708 | 1,024,844 | 1,111,302 | 1,155,561 | $44,259 | 4.0% |
| Campus Maintenance and Security | Crisis Response & Security | 134,187 | 143,383 | 143,297 | 206,612 | $63,315 | 44.2% |
| Campus Maintenance and Security | Buildings & Grounds | 1,903,227 | 1,887,831 | 1,881,367 | 2,095,879 | $214,513 | 11.4% |
| | **TOTALS:** | **$17,224,385** | **$17,885,696** | **$18,887,079** | **$20,339,519** | **$1,452,441** | **7.7%** |

* - A placeholder for FY22 Budgeted Salary Schedule and Stipend increases for Teachers & Paraprofessionls has been incorporated in the Districtwide HR Office while successor CBAs are negotiated.

** - A placeholder for FY23 Budgeted Salary Schedule and Stipend increases for All District Personnel has been incorporated in the Districtwide HR Office while successor CBAs are negotiated.

**Masconomet Regional School District**
**FY23 Operating Budget**
**Districtwide Offices**
**(Before Offsets)**

| Fund | Center | Dept | Line Item | Dept Acct Title | Line Item Acct Title | FY20 Budget | FY21 Budget | FY22 Budget | FY23 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Psychological Services (Student Services): | | | | | | | | | | | |
| 100 | 30 | 311 | 5115 | Psychological Serv | Psychological Serv Salary | 216,030 | 226,666 | 226,666 | 226,666 | 0 | 0.0% |
| 100 | 30 | 311 | 5304 | Psychological Serv | Testing & Assessment | 8,025 | 8,025 | 8,500 | 7,500 | (1,000) | -11.8% |
| 100 | 30 | 311 | 5311 | Psychological Serv | Psych Serv - Consult & Serv Prov | 3,600 | 3,600 | 6,000 | 7,000 | 1,000 | 16.7% |
| | | | | | **SubTotal:** | **227,655** | **238,291** | **241,166** | **241,166** | **0** | **0.0%** |
| Special Education (Student Services): | | | | | | | | | | | |
| 100 | 30 | 312 | 5110 | Special Education | Administrative Salaries | 234,226 | 248,609 | 254,767 | 254,767 | 0 | 0.0% |
| 100 | 30 | 312 | 5111 | Special Education | Professional Salaries | 354,017 | 370,957 | 345,717 | 382,324 | 36,607 | 10.6% |
| 100 | 30 | 312 | 5112 | Special Education | Support Staff/Clerical Salaries | 50,108 | 53,660 | 55,874 | 55,874 | 0 | 0.0% |
| 100 | 30 | 312 | 5113 | Special Education | Instructional Support | 113,886 | 129,410 | 105,292 | 109,014 | 3,722 | 3.5% |
| 100 | 30 | 312 | 5301 | Special Education | Consultants & Other Svc Providers | 118,640 | 209,540 | 248,700 | 217,200 | (31,500) | -12.7% |
| 100 | 30 | 312 | 5320 | Special Education | Tuition In State | 181,043 | 201,634 | 72,304 | 73,151 | 847 | 1.2% |
| 100 | 30 | 312 | 5323 | Special Education | Tuition Private Schools | 2,465,061 | 2,814,176 | 2,991,768 | 3,533,528 | 541,759 | 18.1% |
| 100 | 30 | 312 | 5324 | Special Education | Tuition Collaboratives | 655,907 | 732,254 | 731,505 | 716,359 | (15,145) | -2.1% |
| 100 | 30 | 312 | 5330 | Special Education | Pupil Transportation | 505,032 | 572,310 | 986,160 | 720,455 | (265,705) | -26.9% |
| 100 | 30 | 312 | 5515 | Special Education | Consumable Supplies | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **4,677,920** | **5,332,550** | **5,792,086** | **6,062,671** | **270,585** | **4.7%** |
| Student Services (Student Services): | | | | | | | | | | | |
| 100 | 30 | 313 | 5110 | Student Services | Administrative Salaries | 130,793 | 142,765 | 142,765 | 146,324 | 3,559 | 2.5% |
| 100 | 30 | 313 | 5112 | Student Services | Support Staff/Clerical Salaries | 57,075 | 60,197 | 61,700 | 61,700 | 0 | 0.0% |
| 100 | 30 | 313 | 5301 | Student Services | Consultants & Other Svc Providers | 1,640 | 19,640 | 19,640 | 21,640 | 2,000 | 10.2% |
| 100 | 30 | 313 | 5303 | Student Services | Legal Services | 45,000 | 45,000 | 45,000 | 45,000 | 0 | 0.0% |
| 100 | 30 | 313 | 5381 | Student Services | Maintenance, Rentals & Fees | 0 | 600 | 600 | 600 | 0 | 0.0% |
| 100 | 30 | 313 | 5511 | Student Services | Other Published Materials | 0 | 13,100 | 14,750 | 19,368 | 4,618 | 31.3% |
| 100 | 30 | 313 | 5515 | Student Services | Consumable Supplies | 15,600 | 1,200 | 1,200 | 2,200 | 1,000 | 83.3% |
| | | | | | **SubTotal:** | **250,108** | **282,502** | **285,655** | **296,832** | **11,177** | **3.9%** |
| Health Services (Student Services): | | | | | | | | | | | |
| 100 | 30 | 345 | 5110 | Health Services | Administrative Salaries | 110,380 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 30 | 345 | 5112 | Health Services | Support Staff/Clerical Salaries | 52,180 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 30 | 345 | 5301 | Health Services | Consultants & Other Svc Providers | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 100 | 30 | 345 | 5381 | Health Services | Maintenance, Rentals & Fees | 6,100 | 4,345 | 2,345 | 2,395 | 50 | 2.1% |
| 100 | 30 | 345 | 5511 | Health Services | Other Published Materials | 3,149 | 5,200 | 4,200 | 4,200 | 0 | 0.0% |
| 100 | 30 | 345 | 5515 | Health Services | Consumable Supplies | 2,200 | 1,750 | 800 | 800 | 0 | 0.0% |
| 100 | 30 | 345 | 5516 | Health Services | Durable Goods | 0 | 4,019 | 4,471 | 0 | (4,471) | -100.0% |
| | | | | | **SubTotal:** | **179,009** | **20,314** | **16,816** | **12,395** | **(4,421)** | **-26.3%** |
| District Instructional (Other Instruction Services): | | | | | | | | | | | |
| 100 | 40 | 301 | 5110 | District Instructional | Administrative Salaries | 22,915 | 24,496 | 25,108 | 25,108 | 0 | 0.0% |
| 100 | 40 | 301 | 5111 | District Instructional | Professional Salaries | 43,924 | 46,569 | 47,182 | 47,182 | 0 | 0.0% |
| 100 | 40 | 301 | 5116 | District Instructional | 504 Plan Support Salaries | 22,500 | 22,500 | 22,500 | 6,500 | (16,000) | -71.1% |
| 100 | 40 | 301 | 5121 | District Instructional | Curriculum Development | 34,030 | 31,530 | 30,000 | 30,000 | 0 | 0.0% |
| 100 | 40 | 301 | 5122 | District Instructional | Stipends | 36,114 | 32,102 | 32,102 | 32,102 | 0 | 0.0% |
| 100 | 40 | 301 | 5304 | District Instructional | Testing & Assessment | 1,700 | 1,700 | 1,700 | 1,700 | 0 | 0.0% |
| 100 | 40 | 301 | 5306 | District Instructional | 504 Plan Expenses | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 100 | 40 | 301 | 5311 | District Instructional | Psych Serv - Consult & Serv Prov | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 40 | 301 | 5511 | District Instructional | Other Published Materials (Tech) | 53,150 | 53,150 | 117,238 | 132,872 | 15,634 | 13.3% |
| 100 | 40 | 301 | 5516 | District Instructional | Durable Goods (Tech) | 130,000 | 135,250 | 130,000 | 130,000 | 0 | 0.0% |
| 100 | 40 | 301 | 5630 | District Instructional | Cherry Sheet Assessments | 87,326 | 104,782 | 184,644 | 135,576 | (49,068) | -26.6% |
| | | | | | **SubTotal:** | **434,659** | **455,079** | **593,474** | **544,040** | **(49,434)** | **-8.3%** |
| Professional Development (Other Instructional Services): | | | | | | | | | | | |
| 100 | 40 | 307 | 5110 | Professional Development | Administrative Salaries | 97,518 | 102,340 | 104,842 | 104,842 | 0 | 0.0% |
| 100 | 40 | 307 | 5111 | Professional Development | Professional Salaries | 94,122 | 99,340 | 99,340 | 101,815 | 2,475 | 2.5% |
| 100 | 40 | 307 | 5120 | Professional Development | Substitutes | 15,000 | 15,000 | 16,406 | 13,125 | (3,281) | -20.0% |
| 100 | 40 | 307 | 5191 | Professional Development | Tuition Reimbursement | 16,600 | 15,000 | 10,000 | 10,000 | 0 | 0.0% |
| 100 | 40 | 307 | 5301 | Professional Development | Consultants & Other Svc Providers | 1,000 | 1,000 | 1,000 | 0 | (1,000) | -100.0% |
| 100 | 40 | 307 | 5305 | Professional Development | Conferences and Seminars | 33,105 | 36,763 | 36,906 | 37,806 | 900 | 2.4% |
| 100 | 40 | 307 | 5510 | Professional Development | Textbooks | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 40 | 307 | 5511 | Professional Development | Other Published Materials | 2,000 | 2,000 | 2,000 | 0 | (2,000) | -100.0% |
| 100 | 40 | 307 | 5515 | Professional Development | Consumable Supplies | 2,000 | 2,000 | 2,000 | 0 | (2,000) | -100.0% |
| 100 | 40 | 307 | 5730 | Professional Development | Memberships & Subscriptions | 31,700 | 31,700 | 33,400 | 34,639 | 1,239 | 3.7% |
| | | | | | **SubTotal:** | **293,045** | **305,143** | **305,894** | **302,227** | **(3,667)** | **-1.2%** |
| School Committee (General Administration): | | | | | | | | | | | |
| 100 | 50 | 110 | 5112 | School Committee | Support Staff/Clerical Salaries | 19,000 | 21,316 | 21,316 | 21,853 | 537 | 2.5% |
| 100 | 50 | 110 | 5301 | School Committee | Consultants & Other Service Providers | 0 | 44,620 | 44,620 | 0 | (44,620) | -100.0% |
| 100 | 50 | 110 | 5303 | School Committee | Legal Services | 15,000 | 10,000 | 15,000 | 15,000 | 0 | 0.0% |
| 100 | 50 | 110 | 5305 | School Committee | Conferences and Seminars | 7,500 | 7,500 | 10,750 | 10,750 | 0 | 0.0% |
| 100 | 50 | 110 | 5515 | School Committee | Consumable Supplies | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 100 | 50 | 110 | 5730 | School Committee | Memberships & Subscriptions | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **42,500** | **84,436** | **92,686** | **48,603** | **(44,083)** | **-47.6%** |
| Superintendent (General Administration): | | | | | | | | | | | |
| 100 | 50 | 120 | 5110 | Superintendent | Administrative Salaries | 206,548 | 204,390 | 204,390 | 208,470 | 4,080 | 2.0% |
| 100 | 50 | 120 | 5112 | Superintendent | Support Staff/Clerical Salaries | 60,259 | 69,178 | 69,178 | 70,900 | 1,722 | 2.5% |
| 100 | 50 | 120 | 5305 | Superintendent | Conferences and Seminars | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 100 | 50 | 120 | 5341 | Superintendent | Postage | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 100 | 50 | 120 | 5342 | Superintendent | Printing | 700 | 700 | 700 | 700 | 0 | 0.0% |
| 100 | 50 | 120 | 5381 | Superintendent | Maintenance, Rentals & Fees | 4,586 | 4,586 | 4,586 | 4,586 | 0 | 0.0% |
| 100 | 50 | 120 | 5511 | Superintendent | Other Published Materials | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 50 | 120 | 5515 | Superintendent | Consumable Supplies | 13,000 | 13,000 | 13,000 | 13,000 | 0 | 0.0% |
| 100 | 50 | 120 | 5516 | Superintendent | Durable Goods | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 50 | 120 | 5710 | Superintendent | Mileage & Travel Exp | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **291,593** | **298,354** | **298,354** | **304,156** | **5,802** | **1.9%** |

**Masconomet Regional School District**
**FY23 Operating Budget**
**Districtwide Offices**
**(Before Offsets)**

| Fund | Center | Dept | Line Item | Dept Acct Title | Line Item Acct Title | FY20 Budget | FY21 Budget | FY22 Budget | FY23 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Business & Finance (Business & Support Services): | | | | | | | | | | | |
| 100 | 60 | 130 | 5110 | Business & Finance | Administrative Salaries | 164,750 | 174,153 | 174,153 | 178,496 | 4,343 | 2.5% |
| 100 | 60 | 130 | 5112 | Business & Finance | Support Staff/Clerical Salaries | 217,902 | 249,844 | 251,861 | 258,139 | 6,278 | 2.5% |
| 100 | 60 | 130 | 5301 | Business & Finance | Consultants & Other Service Providers | 17,000 | 32,500 | 32,500 | 32,500 | 0 | 0.0% |
| 100 | 60 | 130 | 5302 | Business & Finance | Auditing | 28,000 | 28,000 | 28,000 | 30,800 | 2,800 | 10.0% |
| 100 | 60 | 130 | 5305 | Business & Finance | Conferences and Seminars | 12,000 | 12,000 | 7,500 | 5,000 | (2,500) | -33.3% |
| 100 | 60 | 130 | 5307 | Business & Finance | Advertising | 5,000 | 5,000 | 5,000 | 2,500 | (2,500) | -50.0% |
| 100 | 60 | 130 | 5309 | Business & Finance | Other Fees | 4,200 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 100 | 60 | 130 | 5517 | Business & Finance | Capital Equipment (Over $5000) | 75,393 | 75,393 | 75,393 | 67,219 | (8,174) | -10.8% |
| 100 | 60 | 130 | 5740 | Business & Finance | Property & Liability Insurance | 79,497 | 88,510 | 98,017 | 128,143 | 30,126 | 30.7% |
| | | | | | **SubTotal:** | 603,742 | 672,400 | 679,424 | 709,798 | 30,374 | 4.5% |
| Human Resources (Business & Support Services): | | | | | | | | | | | |
| 100 | 60 | 150 | 5112 | Human Resources | Support Staff/Clerical Salaries | 116,215 | 122,317 | 122,317 | 106,837 | (15,480) | -12.7% |
| 100 | 60 | 150 | 5125 | Human Resources | Salary Reserve | 723,904 | 264,136 | 714,647 | 1,339,471 | 624,824 | 87.4% |
| 100 | 60 | 150 | 5170 | Human Resources | Retirement Contribution | 1,019,316 | 1,109,012 | 1,192,756 | 1,209,050 | 16,294 | 1.4% |
| 100 | 60 | 150 | 5171 | Human Resources | Insurance Active Employees | 3,180,782 | 3,323,466 | 3,063,445 | 3,467,678 | 404,233 | 13.2% |
| 100 | 60 | 150 | 5172 | Human Resources | Insurance Retired Employees | 1,307,062 | 1,351,001 | 1,395,612 | 1,348,293 | (47,320) | -3.4% |
| 100 | 60 | 150 | 5173 | Human Resources | Workers Compensation | 70,422 | 81,000 | 75,311 | 77,174 | 1,863 | 2.5% |
| 100 | 60 | 150 | 5174 | Human Resources | Unemployment | 15,000 | 123,000 | 112,500 | 24,000 | (88,500) | -78.7% |
| 100 | 60 | 150 | 5301 | Human Resources | Consultants & Other Service Providers | 11,700 | 12,700 | 12,700 | 4,732 | (7,968) | -62.7% |
| 100 | 60 | 150 | 5307 | Human Resources | Advertising | 15,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| | | | | | **SubTotal:** | 6,459,401 | 6,391,632 | 6,694,289 | 7,582,235 | 887,946 | 13.3% |
| MIS Technology (Business & Support Services): | | | | | | | | | | | |
| 100 | 60 | 308 | 5110 | MIS - Technology | Administrative Salaries | 110,541 | 118,787 | 118,787 | 121,746 | 2,959 | 2.5% |
| 100 | 60 | 308 | 5111 | MIS - Technology | Professional Salaries | 147,351 | 155,516 | 150,083 | 153,822 | 3,739 | 2.5% |
| 100 | 60 | 308 | 5112 | MIS - Technology | Support Staff/Clerical Salaries | 49,801 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 60 | 308 | 5114 | MIS - Technology | Non-Instructional Support | 172,041 | 174,604 | 174,803 | 178,937 | 4,134 | 2.4% |
| 100 | 60 | 308 | 5301 | MIS - Technology | Consultants & Other Service Providers | 19,830 | 19,830 | 19,830 | 19,830 | 0 | 0.0% |
| 100 | 60 | 308 | 5305 | MIS - Technology | Conferences and Seminars | 5,500 | 5,500 | 5,500 | 5,500 | 0 | 0.0% |
| 100 | 60 | 308 | 5340 | MIS - Technology | Telephone/Telecommunication | 37,550 | 37,550 | 37,550 | 37,550 | 0 | 0.0% |
| 100 | 60 | 308 | 5381 | MIS - Technology | Maintenance, Rentals & Fees | 44,354 | 54,122 | 59,889 | 63,370 | 3,481 | 5.8% |
| 100 | 60 | 308 | 5511 | MIS - Technology | Other Published Materials (Software) | 107,413 | 116,629 | 118,427 | 130,689 | 12,262 | 10.4% |
| 100 | 60 | 308 | 5515 | MIS - Technology | Consumable Supplies | 31,800 | 32,150 | 32,150 | 32,150 | 0 | 0.0% |
| 100 | 60 | 308 | 5516 | MIS - Technology | Durable Goods | 37,450 | 34,250 | 34,250 | 33,750 | (500) | -1.5% |
| | | | | | **SubTotal:** | 763,631 | 748,937 | 751,270 | 777,345 | 26,075 | 3.5% |
| Transportation (Business & Support Services): | | | | | | | | | | | |
| 100 | 60 | 450 | 5122 | Transportation | Stipends | 5,856 | 5,856 | 5,856 | 5,856 | 0 | 0.0% |
| 100 | 60 | 450 | 5330 | Transportation | Pupil Transportation | 957,852 | 1,018,988 | 1,105,446 | 1,149,705 | 44,259 | 4.0% |
| | | | | | **SubTotal:** | 963,708 | 1,024,844 | 1,111,302 | 1,155,561 | 44,259 | 4.0% |
| Crisis Response & Security (Maintenance & Security): | | | | | | | | | | | |
| 100 | 70 | 475 | 5111 | Crisis Response & | Professional Salaries | 63,459 | 66,979 | 66,979 | 68,648 | 1,669 | 2.5% |
| 100 | 70 | 475 | 5113 | Crisis Response & | Instructional Support | 30,058 | 38,540 | 38,540 | 55,366 | 16,826 | 43.7% |
| 100 | 70 | 475 | 5381 | Crisis Response & | Maintenance, Rentals & Fees | 14,615 | 13,380 | 13,380 | 58,200 | 44,820 | 335.0% |
| 100 | 70 | 475 | 5511 | Crisis Response & | Other Published Materials | 6,870 | 5,530 | 5,320 | 5,320 | 0 | 0.0% |
| 100 | 70 | 475 | 5515 | Crisis Response & | Consumable Supplies | 4,900 | 4,400 | 4,800 | 4,800 | 0 | 0.0% |
| 100 | 70 | 475 | 5516 | Crisis Response & | Durable Goods | 14,285 | 14,554 | 14,278 | 14,278 | 0 | 0.0% |
| 100 | 70 | 475 | 5517 | Crisis Response & | Capital Equipment (Over $5000) | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | 134,187 | 143,383 | 143,297 | 206,612 | 63,315 | 44.2% |
| Buildings & Grounds (Maintenance & Security): | | | | | | | | | | | |
| 100 | 70 | 480 | 5110 | Buildings & Grounds | Administrative Salaries | 104,144 | 109,915 | 109,915 | 112,653 | 2,738 | 2.5% |
| 100 | 70 | 480 | 5114 | Buildings & Grounds | Non-Instructional Support | 357,707 | 320,886 | 330,892 | 332,942 | 2,050 | 0.6% |
| 100 | 70 | 480 | 5130 | Buildings & Grounds | Overtime | 16,600 | 16,880 | 16,880 | 16,880 | 0 | 0.0% |
| 100 | 70 | 480 | 5192 | Buildings & Grounds | Uniform Allowance | 2,400 | 2,400 | 2,400 | 2,400 | 0 | 0.0% |
| 100 | 70 | 480 | 5210 | Buildings & Grounds | Heat | 157,000 | 168,895 | 170,101 | 257,442 | 87,341 | 51.3% |
| 100 | 70 | 480 | 5211 | Buildings & Grounds | Electricity | 333,000 | 314,453 | 321,352 | 384,350 | 62,998 | 19.6% |
| 100 | 70 | 480 | 5230 | Buildings & Grounds | Water | 28,000 | 27,528 | 27,363 | 27,363 | 0 | 0.0% |
| 100 | 70 | 480 | 5231 | Buildings & Grounds | Sewage | 74,459 | 74,459 | 77,682 | 80,390 | 2,708 | 3.5% |
| 100 | 70 | 480 | 5241 | Buildings & Grounds | Repairs of Buildings | 36,500 | 36,500 | 36,500 | 36,500 | 0 | 0.0% |
| 100 | 70 | 480 | 5242 | Buildings & Grounds | HVAC | 39,200 | 39,200 | 54,200 | 106,800 | 52,600 | 97.0% |
| 100 | 70 | 480 | 5243 | Buildings & Grounds | Electrical | 34,000 | 34,000 | 34,000 | 34,000 | 0 | 0.0% |
| 100 | 70 | 480 | 5244 | Buildings & Grounds | Plumbing | 12,500 | 12,500 | 12,500 | 12,500 | 0 | 0.0% |
| 100 | 70 | 480 | 5246 | Buildings & Grounds | Hazardous Waste | 10,500 | 10,500 | 10,500 | 10,500 | 0 | 0.0% |
| 100 | 70 | 480 | 5247 | Buildings & Grounds | Trash removal | 31,835 | 34,485 | 34,485 | 34,485 | 0 | 0.0% |
| 100 | 70 | 480 | 5249 | Buildings & Grounds | Architects and Engineers | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 100 | 70 | 480 | 5291 | Buildings & Grounds | Snow & Ice | 34,850 | 21,500 | 21,500 | 21,500 | 0 | 0.0% |
| 100 | 70 | 480 | 5292 | Buildings & Grounds | Landscaping & Grounds | 69,500 | 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 | 483,700 | 400 | 0.1% |
| 100 | 70 | 480 | 5305 | Buildings & Grounds | Conferences and Seminars | 5,500 | 5,500 | 2,500 | 2,500 | 0 | 0.0% |
| 100 | 70 | 480 | 5381 | Buildings & Grounds | Maintenance, Rentals & Fees | 15,210 | 16,126 | 16,426 | 17,317 | 891 | 5.4% |
| 100 | 70 | 480 | 5450 | Buildings & Grounds | Custodial Supplies | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 70 | 480 | 5480 | Buildings & Grounds | Vehicular O & M | 13,500 | 11,500 | 11,500 | 11,500 | 0 | 0.0% |
| 100 | 70 | 480 | 5515 | Buildings & Grounds | Consumable Supplies | 27,810 | 27,810 | 27,870 | 30,657 | 2,787 | 10.0% |
| 100 | 70 | 480 | 5516 | Buildings & Grounds | Durable Goods | 18,750 | 9,280 | 5,000 | 5,000 | 0 | 0.0% |
| | | | | | **SubTotal:** | 1,903,227 | 1,887,831 | 1,881,367 | 2,095,879 | 214,513 | 11.4% |
| | | | | | **TOTAL:** | 17,224,385 | 17,885,696 | 18,887,079 | 20,339,519 | 1,452,441 | 7.7% |

# MASCONOMET REGIONAL SCHOOL DISTRICT

FY23 Athletic and Co-Curricular User Fee Summary

As of March 9, 2022

| Sport | Season | FY22A | FY23B | CHG $ | CHG % |
|---|---|---|---|---|---|
| Cheerleading | Fall | $500 | $375 | (125) | -25% |
| Cross Country | Fall | $350 | $263 | (88) | -25% |
| Field Hockey | Fall | $500 | $375 | (125) | -25% |
| Football | Fall | $650 | $488 | (163) | -25% |
| Golf | Fall | $550 | $413 | (138) | -25% |
| Boys Soccer | Fall | $500 | $375 | (125) | -25% |
| Girls Soccer | Fall | $500 | $375 | (125) | -25% |
| Volleyball | Fall | $650 | $488 | (163) | -25% |
| Baseball | Spring | $600 | $450 | (150) | -25% |
| Boys Lacrosse | Spring | $500 | $375 | (125) | -25% |
| Girls Lacrosse | Spring | $500 | $375 | (125) | -25% |
| Softball | Spring | $550 | $413 | (138) | -25% |
| Track & Field | Spring | $300 | $225 | (75) | -25% |
| Boys Tennis | Spring | $500 | $375 | (125) | -25% |
| Girls Tennis | Spring | $500 | $375 | (125) | -25% |
| Boys Basketball | Winter | $700 | $525 | (175) | -25% |
| Girls Basketball | Winter | $700 | $525 | (175) | -25% |
| Gymnastics | Winter | $600 | $450 | (150) | -25% |
| Boys Ice Hockey | Winter | $1,050 | $788 | (263) | -25% |
| Girls Ice Hockey | Winter | $1,050 | $788 | (263) | -25% |
| Ski Team | Winter | $300 | $225 | (75) | -25% |
| Swim/Dive Team | Winter | $400 | $300 | (100) | -25% |
| Indoor Track | Winter | $350 | $263 | (88) | -25% |
| Wrestling | Winter | $650 | $488 | (163) | -25% |

| HS Co-Curricular Activities* | FY22A | FY23B | CHG $ | CHG % |
|---|---|---|---|---|
| Best Buddies | $65 | $49 | (16) | -25% |
| Chinese | $65 | $49 | (16) | -25% |
| Drama/Spring Production | $100 | $75 | (25) | -25% |
| Drama/Fall Production | $100 | $75 | (25) | -25% |
| Drama/Winter Production | $100 | $75 | (25) | -25% |
| Environmental | $65 | $49 | (16) | -25% |
| French | $65 | $49 | (16) | -25% |
| DECA | $65 | $49 | (16) | -25% |
| Global Inititiative Volunteers (GIV) | $65 | $49 | (16) | -25% |
| Math Team | $100 | $75 | (25) | -25% |
| Model UN | $100 | $75 | (25) | -25% |
| Photography | $65 | $49 | (16) | -25% |
| Science Team | $100 | $75 | (25) | -25% |
| Spanish | $65 | $49 | (16) | -25% |
| Ultimate Frisbee | $100 | $75 | (25) | -25% |
| WBMT | $100 | $75 | (25) | -25% |
| Women & Gender Studies | $65 | $49 | (16) | -25% |
| Skating Club | $100 | $75 | (25) | -25% |
| Psychology Club | $65 | $49 | (16) | -25% |

# MASCONOMET REGIONAL SCHOOL DISTRICT

FY23 Athletic and Co-Curricular User Fee Summary

As of March 9, 2022

| MS Co-Curricular Activities* | FY22A | FY23B | CHG $ | CHG % |
|---|---|---|---|---|
| Drama/ Spring Production | $100 | $75 | (25) | -25% |
| Masco Excels | $65 | $49 | (16) | -25% |
| Math Team | $65 | $49 | (16) | -25% |
| Newspaper | $65 | $49 | (16) | -25% |
| STEM | $100 | $75 | (25) | -25% |
| Yearbook | $65 | $49 | (16) | -25% |

*Additional fees may apply (e.g., lift tickets, travel, conference fees, etc.).

# MASCONOMET REGIONAL SCHOOL DISTRICT

FY23 Athletic Costs and User Fee Summary

As of March 9, 2022

| Sport | Season | Total 3 YR AVG | Paid Total 3 YR AVG | Salaries | Transportation | Consumables | Durables | Contracted Svcs | Maint, Rent & Fees | General Overhead | Total | **Revised User Fee** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cheerleading | Fall | 26 | 26 | $7,789 | $4,320 | $0 | $0 | $0 | $6,200 | $7,284 | $25,593 | $375 |
| Cross Country | Fall | 91 | 90 | $24,926 | $8,000 | $400 | $0 | $0 | $4,100 | $25,171 | $62,597 | $263 |
| Field Hockey | Fall | 57 | 56 | $18,423 | $5,150 | $1,600 | $0 | $4,500 | $1,800 | $15,766 | $47,239 | $375 |
| Football | Fall | 80 | 75 | $32,027 | $10,650 | $5,350 | $0 | $14,100 | $8,500 | $22,036 | $92,663 | $488 |
| Golf | Fall | 12 | 11 | $4,673 | $3,000 | $400 | $0 | $0 | $1,200 | $3,319 | $12,592 | $413 |
| Boys Soccer | Fall | 60 | 59 | $19,008 | $4,700 | $1,733 | $0 | $4,452 | $150 | $16,596 | $46,639 | $375 |
| Girls Soccer | Fall | 58 | 54 | $19,008 | $4,700 | $1,733 | $0 | $4,452 | $150 | $16,043 | $46,085 | $375 |
| Volleyball | Fall | 27 | 25 | $14,111 | $3,915 | $900 | $0 | $3,344 | $0 | $7,560 | $29,830 | $488 |
| Baseball | Spring | 45 | 45 | $18,813 | $6,150 | $3,050 | $0 | $4,915 | $600 | $12,539 | $46,067 | $450 |
| Boys Lacrosse | Spring | 41 | 39 | $15,066 | $4,790 | $1,900 | $0 | $3,450 | $150 | $11,341 | $36,697 | $375 |
| Girls Lacrosse | Spring | 32 | 31 | $15,061 | $4,790 | $900 | $0 | $3,450 | $150 | $8,759 | $33,110 | $375 |
| Softball | Spring | 46 | 43 | $18,303 | $4,530 | $1,450 | $0 | $4,285 | $600 | $12,724 | $41,892 | $413 |
| Track & Field | Spring | 122 | 120 | $31,756 | $8,652 | $500 | $0 | $2,400 | $0 | $33,745 | $77,053 | $225 |
| Boys Tennis | Spring | 14 | 13 | $5,453 | $2,600 | $600 | $0 | $0 | $250 | $3,872 | $12,775 | $375 |
| Girls Tennis | Spring | 22 | 20 | $5,453 | $2,600 | $600 | $0 | $0 | $250 | $5,993 | $14,896 | $375 |
| Boys Basketball | Winter | 39 | 36 | $24,756 | $5,925 | $1,250 | $0 | $5,845 | $150 | $10,695 | $48,621 | $525 |
| Girls Basketball | Winter | 31 | 29 | $24,756 | $5,925 | $1,250 | $0 | $5,845 | $150 | $8,667 | $46,593 | $525 |
| Gymnastics | Winter | 23 | 23 | $4,673 | $1,815 | $1,080 | $0 | $1,150 | $4,000 | $6,454 | $19,172 | $450 |
| Boys Ice Hockey | Winter | 41 | 40 | $17,048 | $3,410 | $2,300 | $0 | $3,450 | $27,800 | $11,248 | $65,256 | $788 |
| Girls Ice Hockey | Winter | 20 | 20 | $12,764 | $3,410 | $1,800 | $0 | $3,450 | $27,600 | $5,532 | $54,556 | $788 |
| Ski Team | Winter | 55 | 55 | $8,178 | $2,915 | $500 | $0 | $0 | $1,400 | $15,305 | $28,298 | $225 |
| Swim/Dive Team | Winter | 35 | 33 | $9,931 | $1,100 | $500 | $0 | $1,150 | $7,500 | $9,589 | $29,770 | $300 |
| Indoor Track | Winter | 79 | 78 | $24,926 | $10,350 | $500 | $0 | $0 | $3,000 | $21,944 | $60,720 | $263 |
| Wrestling | Winter | 14 | 13 | $11,833 | $4,388 | $400 | $0 | $3,135 | $300 | $3,965 | $24,021 | $488 |
| **Totals Athletics:** | | 1071 | 1036 | $388,735 | $117,785 | $30,695 | $0 | $73,373 | $96,000 | $296,149 | $1,002,737 | |

*Assumes Masco will not particpate in any Co-op Programs in FY23. However when Masco hosts a Co-op Program, Co-op Athlethes are required to pay the full "Gross Fee".

# MASCONOMET REGIONAL SCHOOL DISTRICT

FY23 Athletic Costs and User Fee Summary

As of March 9, 2022

| | | Total Participants | | | | | Scholarships | | | | | Paid Participants | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sport | Season | FY17-18 | FY18-19 | FY19-20 | FY20-21 | 3 YR AVG | FY17-18 | FY18-19 | FY19-20 | FY20-21 | 3 YR AVG | FY17-18 | FY18-19 | FY19-20 | FY20-21 | 3 YR AVG |
| Cheerleading | Fall | 34 | 34 | 25 | 20 | 26 | 2 | 0 | 0 | 1 | 0 | 32 | 34 | 25 | 19 | 26 |
| Cross Country | Fall | 110 | 92 | 99 | 82 | 91 | 2 | 1 | 1 | 0 | 1 | 108 | 91 | 98 | 82 | 90 |
| Field Hockey | Fall | 46 | 60 | 56 | 55 | 57 | 3 | 1 | 2 | 1 | 1 | 43 | 59 | 54 | 54 | 56 |
| Football | Fall | 79 | 83 | 79 | 77 | 80 | 3 | 1 | 3 | 9 | 4 | 76 | 82 | 76 | 68 | 75 |
| Golf | Fall | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 1 | 1 | 1 | 12 | 12 | 11 | 11 | 11 |
| Boys Soccer | Fall | 56 | 62 | 61 | 57 | 60 | 0 | 0 | 1 | 1 | 1 | 56 | 62 | 60 | 56 | 59 |
| Girls Soccer | Fall | 57 | 61 | 57 | 56 | 58 | 1 | 2 | 4 | 5 | 4 | 56 | 59 | 53 | 51 | 54 |
| Volleyball | Fall | 24 | 26 | 29 | 27 | 27 | 1 | 3 | 2 | 3 | 3 | 23 | 23 | 27 | 24 | 25 |
| Baseball | Spring | 46 | 45 | 49 | 42 | 45 | 1 | 0 | 1 | 1 | 1 | 45 | 45 | 48 | 41 | 45 |
| Boys Lacrosse | Spring | 46 | 40 | 43 | 40 | 41 | 4 | 2 | 2 | 2 | 2 | 42 | 38 | 41 | 38 | 39 |
| Girls Lacrosse | Spring | 41 | 38 | 32 | 25 | 32 | 2 | 3 | 0 | 0 | 1 | 39 | 35 | 32 | 25 | 31 |
| Softball | Spring | 48 | 44 | 48 | 46 | 46 | 0 | 3 | 3 | 2 | 3 | 48 | 41 | 45 | 44 | 43 |
| Track & Field | Spring | 168 | 125 | 129 | 112 | 122 | 5 | 3 | 2 | 0 | 2 | 163 | 122 | 127 | 112 | 120 |
| Boys Tennis | Spring | 11 | 12 | 15 | 15 | 14 | 1 | 1 | 1 | 0 | 1 | 10 | 11 | 14 | 15 | 13 |
| Girls Tennis | Spring | 22 | 19 | 25 | 21 | 22 | 3 | 2 | 1 | 2 | 2 | 19 | 17 | 24 | 19 | 20 |
| Boys Basketball | Winter | 41 | 36 | 40 | 40 | 39 | 2 | 2 | 2 | 4 | 3 | 39 | 34 | 38 | 36 | 36 |
| Girls Basketball | Winter | 23 | 30 | 32 | 32 | 31 | 2 | 3 | 2 | 2 | 2 | 21 | 27 | 30 | 30 | 29 |
| Gymnastics | Winter | 26 | 24 | 23 | 23 | 23 | 0 | 0 | 0 | 0 | 0 | 26 | 24 | 23 | 23 | 23 |
| Boys Ice Hockey | Winter | 33 | 39 | 43 | 40 | 41 | 2 | 1 | 1 | 0 | 1 | 31 | 38 | 42 | 40 | 40 |
| Girls Ice Hockey | Winter | 23 | 20 | 22 | 18 | 20 | 0 | 0 | 0 | 0 | 0 | 23 | 20 | 22 | 18 | 20 |
| Ski Team | Winter | 49 | 45 | 60 | 61 | 55 | 0 | 0 | 0 | 0 | 0 | 49 | 45 | 60 | 61 | 55 |
| Swim/Dive Team | Winter | 44 | 44 | 41 | 19 | 35 | 0 | 2 | 1 | 1 | 1 | 44 | 42 | 40 | 18 | 33 |
| Indoor Track | Winter | 110 | 90 | 85 | 63 | 79 | 6 | 3 | 2 | 0 | 2 | 104 | 87 | 83 | 63 | 78 |
| Wrestling | Winter | 17 | 22 | 12 | 9 | 14 | 3 | 2 | 0 | 1 | 1 | 14 | 20 | 12 | 8 | 13 |
| **Totals Athletics:** | | 1166 | 1103 | 1117 | 992 | 1071 | 43 | 35 | 32 | 36 | 34 | 1123 | 1068 | 1085 | 956 | 1036 |
| | | | | | | | Scholarship $: | $19,350 | $16,150 | $17,450 | $21,300 | $18,300 | | | | |

NOTE: Spring 2020 Season Cancelled Due to COVID-19 however all Applications were received and accounted for before season was cancelled and refunds issued.

**MASCONOMET REGIONAL SCHOOL DISTRICT**

***FY23 Operating Budget: Summary Priority Overlay Template Submissions***

**Requests NOT included in the Recommended FY23 Budget as of March 9, 2022**

## Category 1: New Faculty Positions including Stipended Positions

| Submitted by: | Position Decription | Est Base Salary | Comments |
|---|---|---|---|
| *None* | N/A | $ - | N/A |
| | Subtotal: | $ - | |

## 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 |
| *HS* | Math Tutor (ASC) | $ 24,700 | Math tutor to support the needs of all math students |
| *HS* | Writing Tutor (ASC) | $ 24,700 | English tutor to support the needs of all students |
| *Finance & Operations* | Seasonal Part Time MPFT | $ 20,250 | Seasonal Part time MPFT to exclsuively cut grass and line athletic fields |
| *Finance & Operations* | Part Time IT Technician | $ 31,250 | Part time IT Technician to address current work load concerns |
| *Finance & Operations* | Transportation Manager (11 months) | $ 57,600 | Primary responsibility Regular Ed Transportation. Secondary responsibility Special Ed and Athletics Transportation |
| | Subtotal: | $ 298,500 | |

## Category 3: New Instructional Program Costs

| Submitted by: | Cost Description | Est Cost | Comments |
|---|---|---|---|
| *None* | N/A | $ - | N/A |
| | Subtotal: | $ - | |

## Category 4: Extraordinary One-time Costs

| Submitted by: | Cost Description | Est Cost | Comments |
|---|---|---|---|
| *HS* | Repurpose/outfit Room C1040 | $ 10,000 | Create a Flexible classroom -repurpose for educational use. |
| *Finance & Operations* | Athletic & Co-Curricular User Fee Reduction | $ 137,500 | Reduction #2 which would reduce all user fees by an additional 25% resulting in fees that are 50% less than FY22. |
| *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 | $ 12,000 | Replace existing 2009 John Deere Gator HPX which is at the end of its useful life. |
| *Finance & Operations* | Riding Athletic Field Line Striper | $ 15,000 | Placeholder, waiting on Quote for Graco LineDriver and Line Laser |
| *Finance & Operations* | 72" Commercial Mower | $ 20,000 | Replace existing 2010 Commercial Mower which is at the end of its useful life |
| *Finance & Operations* | Athletic Trainer Safety Vehicle | $ 10,000 | Replace existing 2001 Toro Workman 1100 which is at the end of its useful life. |
| | Subtotal: | $ 254,500 | |
| | **TOTAL:** | **$ 553,000** | |

# MASCO Assessment Methodology Process Overview

**March 9, 2022**

**NOTE: The District uses the Statutory Assessment Methodology**

**District Level**

Step 1: Determine Resident Student Enrollment by Member Town as of October 1st; calculate percent (%) of Total by Member Town using 2 Year Average

Step 2: Determine General Operating Expense Budget with and without Debt Service

Step 3: Determine General Fund Revenue Budget with and without Debt Service Reimbursement (MSBA)

Step 4: Determine Operating Assessment Amount excluding Debt Service

Step 5: Determine Debt Service Assessment Amount

**Operating Assessment**

Step 1: Determine the Member's Minimum Local Contribution in accordance with Net School Spending Requirements per Commissioner

Step 2: Determine the Member's share of the cost of Transportation pursuant to the assessment provision of the Regional Agreement (2 Year Average Enrollment)

Step 3: Determine the Member's share of all other expenditures above Minimum Local Contribution pursuant to the assessment provision of the Regional Agreement (2 Year Average Enrollment)

**Debt Assessment**

Step 1: Determine the Member's share of the cost of Debt Service pursuant to the assessment provision of the Regional Agreement (2 Year Average Enrollment)

DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

# MA Department of Revenue

Division of Local Services
Preliminary Regional School Cherry Sheet Estimates
Data current as of 1/26/2022

Return to Previous page | Click for all Regional Schools by Program

Select a Fiscal Year: 2023 Select a Regional School: Masconomet Submit Export Table

## FY2023 Preliminary Cherry Sheet Estimates
## Masconomet

| PROGRAM | FY2022 Cherry Sheet Estimate | FY2023 Governor's Budget Proposal | FY2023 House Preliminary Budget Proposal | FY2023 Senate Preliminary Budget Proposal | FY2023 Conference Committee |
|---|---|---|---|---|---|
| **Education Receipts :** | | | | | |
| Chapter 70 | 5,253,339 | 5,304,129 | | | |
| Charter Tuition Reimbursement | 1,876 | 5,978 | | | |
| Regional School Transportation | 688,867 | 669,987 | | | |
| **Offset Receipts :** | | | | | |
| School Choice Receiving Tuition | 78,304 | 85,735 | | | |
| **Total Estimated Receipts :** | **6,022,386** | **6,065,829** | | | |
| **Estimated Charges :** | | | | | |
| Special Education | 0 | 0 | | | |
| School Choice Sending Tuition | 101,394 | 93,882 | | | |
| Charter School Sending Tuition | 37,694 | 41,694 | | | |
| **Total Estimated Charges :** | **139,088** | **135,576** | | | |
| **Total Receipts Less Charges :** | | | | | |
| **Net Receipts :** | **5,883,298** | **5,930,253** | | | |

**Questions About Local Aid Please Email The Municipal Databank at : databank@dor.state.ma.us**

# Massachusetts Department of Elementary and Secondary Education

## FY23 Chapter 70 regional district summary

| LEA | District | LEA | Member city or town | Foundation enrollment | Foundation budget | Required contribution | Chapter 70 Aid | Required net school spending |
|---|---|---|---|---|---|---|---|---|
| 705 | Masconomet | 38 | Boxford | 631 | 7,684,774 | 5,972,577 | | |
| 705 | Masconomet | 184 | Middleton | 567 | 6,904,098 | 5,641,950 | | |
| 705 | Masconomet | 298 | Topsfield | 496 | 6,038,036 | 4,724,353 | | |
| **705** | **Masconomet** | **999** | **Total** | **1,693** | **20,626,908** | **16,338,880** | **5,304,129** | **21,643,009** |

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**Massachusetts Department of Elementary and Secondary Education**

Office of District and School Finance

Projected FY23 Charter School Tuition Payments and Reimbursements for Sending Districts (Q1)(b)

| | | | DISTRICT PAYMENT | | | | STATE REIMB TO DISTRICT | | | | STATE REIMBURSEMENT SUMMARY | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LEA | DISTRICT | FTE | LOCAL FOUNDATION TUITION | LOCAL TRANSPORTATION TUITION | LOCAL FACILITIES TUITION | LOCAL PAYMENT | FACILITIES REIMB | 100/60/40 TRANSITION REIMB | TOTAL CHARTER REIMB | NET DISTRICT COST | FACILITIES REIMB | FTE FOR PRIVATE/ SIBLING/ HOME SCHOOLED | STATE REIMB FOR PRIVATE/ SIBLING/ HOME SCHOOLED | FACILITIES FOR PRIVATE/ HOME SCHOOL SIBLING | 100/60/40 TRANSITION REIMB | TOTAL STATE REIMB | STATE REIMB AT FULL FUNDING |
| 705 | MASCONOMET | 2.1 | 39,354 | 0 | 2,340 | 41,694 | 2,340 | 3,638 | 5,978 | 35,716 | 2,340 | 0.0 | 0 | 0 | 3,638 | 5,978 | 19,134 |

# *FY24 Forecast*

*March 9, 2022*

## *MASCONOMET REGIONAL SCHOOL DISTRICT*

FY24 General Fund Forecast

March 9, 2022

| **Total Expenditures** | ***Adopted FY22*** | ***Proposed F23*** | ***Forecast F24*** | ***Chg $*** | ***Chg %*** |
|---|---|---|---|---|---|
| General Operating Expenses (before Offsets) | $38,530,480 | $39,770,354 | $40,675,134 | $904,780 | 2.3% |
| Less Expense Offsets | 1,809,991 | 2,195,972 | 2,317,668 | 121,696 | 5.5% |
| General Operating Expenses (after Offsets) | 36,720,489 | 37,574,382 | 38,357,466 | 783,084 | 2.1% |
| Debt Service Expense | 1,582,000 | 792,750 | 0 | (792,750) | -100.0% |
| ***Total Expenditures*** | **$38,302,489** | **$38,367,132** | **$38,357,466** | **($9,666)** | **0.0%** |

| **Total Funding Sources** | ***Adopted FY22*** | ***Proposed FY23*** | ***Forecast FY24*** | ***Chg $*** | ***Chg %*** |
|---|---|---|---|---|---|
| **State Aid** | | | | | |
| Chapter 70 | $5,253,339 | $5,304,129 | $5,353,449 | $49,320 | 0.9% |
| Transportation Reimbursement | 588,428 | $669,987 | $669,987 | 0 | 0.0% |
| MSBA Debt Service Reimbursement | 1,291,498 | $1,291,498 | $0 | (1,291,498) | -100.0% |
| Charter School Tuition Reimbursement | 12,385 | $5,978 | $5,978 | 0 | 0.0% |
| **Local Receipts** | | | | | |
| Interest Income | 48,000 | $12,000 | $12,000 | 0 | 0.0% |
| Fees Collected | 34,000 | $34,000 | $34,000 | 0 | 0.0% |
| Miscellaneous Receipts | 10,000 | $10,000 | $10,000 | 0 | 0.0% |
| Excess and Deficiency | 361,567 | $551,844 | $532,000 | (19,844) | -3.6% |
| Fund Transfers In | 747,901 | $566,655 | $398,750 | (167,905) | -29.6% |
| **Federal Aid** | | | | | |
| Medicaid Reimbursement | 24,000 | $33,933 | $33,933 | 0 | 0.0% |
| ***Total Funding Sources*** | **$8,371,118** | **$8,480,025** | **$7,050,097** | **($1,429,927)** | **-16.9%** |

| **Net Assessment including Deb Service** | ***Adopted FY22*** | ***Proposed FY23*** | ***Forecast FY24*** | ***Chg $*** | ***Chg %*** |
|---|---|---|---|---|---|
| Total Expenditures | 38,302,489 | 38,367,132 | 38,357,466 | (9,666) | 0.0% |
| Less Total Funding Sources | (8,371,118) | (8,480,025) | (7,050,097) | (1,429,927) | -16.9% |
| ***Total Net Assessment including Debt*** | **$29,931,371** | **$29,887,107** | **$31,307,368** | **$1,420,261** | **4.8%** |
| | | | | | |
| **Operating Assessment** | **$29,640,869** | **$30,385,855** | **$31,307,368** | **$921,513** | **3.0%** |
| **Debt Assessment** | **$290,502** | **($498,748)** | **$0** | **$498,748** | **-100.0%** |

# MASCONOMET REGIONAL SCHOOL DISTRICT

***FY24 Forecast -- Major Expense Category Analysis (Before Offsets)***

March 9, 2022

| Expense Category | FY24 Forecast | | FY23 Budget | | VS PR YR | |
|---|---|---|---|---|---|---|
| | Tot $ | % of Tot | Tot $ | % of Tot | Chg $ | Chg % |
| Salaries | $ 23,621,897 | 58.1% | $ 23,152,914 | 58.2% | $468,983 | 2.0% |
| Insurance Benefits (Active and Retired) | $ 4,960,450 | 12.2% | $ 4,815,971 | 12.1% | $144,479 | 3.0% |
| Out-of-District Tuition | $ 4,338,498 | 10.7% | $ 4,323,037 | 10.9% | $15,461 | 0.4% |
| Maintenance & Security (non-salary) | $ 1,767,482 | 4.3% | $ 1,716,002 | 4.3% | $51,480 | 3.0% |
| Retirement Contribution | $ 1,239,276 | 3.0% | $ 1,209,050 | 3.0% | $30,226 | 2.5% |
| Transportation - Regular Ed | $ 1,236,450 | 3.0% | $ 1,155,561 | 2.9% | $80,889 | 7.0% |
| Transportation - Special Ed | $ 770,886 | 1.9% | $ 720,455 | 1.8% | $50,432 | 7.0% |
| MIS & Instructional Technology (non-salary) | $ 603,282 | 1.5% | $ 585,711 | 1.5% | $17,571 | 3.0% |
| Athletics (non-salary) | $ 449,287 | 1.1% | $ 433,158 | 1.1% | $16,129 | 3.7% |
| Student Services Consultants & Svc Providers | $ 263,382 | 0.6% | $ 250,840 | 0.6% | $12,542 | 5.0% |
| School Choice & Charter School Sending Tuition | $ 135,576 | 0.3% | $ 135,576 | 0.3% | $0 | 0.0% |
| Property, Liability & WC Insurance | $ 211,477 | 0.5% | $ 205,317 | 0.5% | $6,160 | 3.0% |
| Unemployment | $ 24,000 | 0.1% | $ 24,000 | 0.1% | $0 | 0.0% |
| All Other | $ 1,053,189 | 2.6% | $ 1,042,762 | 2.6% | $10,428 | 1.0% |
| **Totals:** | **$ 40,675,134** | **100.0%** | **$ 39,770,354** | **100.0%** | **$904,780** | **2.3%** |

# MASCONOMET REGIONAL SCHOOL DISTRICT

FY24 Forecast Fund Transfers and Offsets In

March 9, 2022

| Revenue Transfers In | FY23 Budget | FY24 Forecast | CHG $ | CHG % |
|---|---|---|---|---|
| Athletics & Co-Curricular | $408,500 | $339,750 | ($68,750) | -16.8% |
| Non-Resident Tuition - International | 13,358 | 0 | (13,358) | -100.0% |
| Food Service | 59,000 | 59,000 | 0 | 0.0% |
| Non-Resident Tuition In | 85,797 | 0 | (85,797) | -100.0% |
| Total Revenue Transfers In: | $566,655 | $398,750 | ($167,905) | -29.6% |

| Offsets In | FY23 Budget | FY24 Forecast | CHG $ | CHG % |
|---|---|---|---|---|
| Circuit Breaker | $1,409,497 | $1,609,497 | $200,000 | 14.2% |
| School Choice | 154,304 | 76,000 | (78,304) | -50.7% |
| ESSER I, II, & III | 99,388 | 99,388 | 0 | 0.0% |
| Title 1 | 89,388 | 89,388 | 0 | 0.0% |
| SummerSchool/ESY | 0 | 0 | 0 | #DIV/0! |
| Use of Facilities | 11,000 | 11,000 | 0 | 0.0% |
| SPED IDEA 240 | 432,395 | 432,395 | 0 | 0.0% |
| Total Offsets In: | $2,195,972 | $2,317,668 | $121,696 | 5.5% |