Recommendation: FY23 Budget

March 2, 2022

Prepared by:

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

MASCONOMET REGIONAL SCHOOL DISTRICT

FY23 General Fund Recommended Budget

March 2, 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%**

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MASCONOMET REGIONAL SCHOOL DISTRICT

FY23 ASSESSMENT SUMMARY BY TOWN

March 2, 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%

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FY23 Assessment Worksheet

March 2, 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 Contribution	$ 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 2, 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 2, 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.

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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 2, 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 2, 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%**

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MASCONOMET REGIONAL SCHOOL DISTRICT

FY23 Budget -- Primary Drivers of Increased Salary Expense

March 2, 2022

Driver	FY23B v FY22B $ 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%**

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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 2, 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 2, 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.

Rev

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%**

Rev

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%**

Rev

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.

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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%**

Business & Finance (Business & Support Services):

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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 %
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%**

Rev

MASCONOMET REGIONAL SCHOOL DISTRICT

FY23 Athletic and Co-Curricular User Fee Summary

As of March 2, 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 2, 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

Recommended March 2, 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 2, 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 2, 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 2, 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**

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 TRANSPOR-TATION TUITION	LOCAL FACILITIES TUITION	LOCAL PAYMENT	FACILITIES REIMB	100/60/40 TRANS-ITION 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 TRANS-ITION 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

New

FY24 Forecast

March 2, 2022

New

MASCONOMET REGIONAL SCHOOL DISTRICT

FY24 General Fund Forecast

March 2, 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%**

New

MASCONOMET REGIONAL SCHOOL DISTRICT

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

March 2, 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%**

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MASCONOMET REGIONAL SCHOOL DISTRICT

FY24 Forecast Fund Transfers and Offsets In

March 2, 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%

New