# *School Committee Adopted: FY24 Budget*

*March 15, 2023*

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# MRSD FY24 Budget Process Overview

## OCTOBER

- Submit E&D as of July 1, 2022 to MA DOR for Certification
- Prepare SIMS October 1st Student Enrollment submission for DESE
- Distribute Annual Budget Kick-Off Memo to MRSD Budget Holders
- Update Internal Budget Tools

## NOVEMBER

- Submit Final SIMS October 1st Student Enrollment to DESE
- Communicate final October 1st Resident Student Enrollment and FY24 Apportionment Percentages to Member Towns
- Update Internal Budget Tools
- Work with MA DOR to finalize Certification of E&D as of July 1, 2022

## DECEMBER

- Finalize Internal Budget Tools
- Develop Discretionary Spend Budgets by Department
- Develop Staffing Plans by Department
- Develop Special Education Budgets including OOD and Transportation
- Develop Athletics Budget
- Develop District-level Fixed and Variable Cost Budgets by Major Expense Category

## JANUARY

- Finalize Annual Operating Budget Recommendation
- Present Annual Operating Budget Recommendation to SC (January 18, 2023)
- SC Budget SubCommittee Meeting (January 25, 2023)
- SC Budget Meetings

## FEBRUARY

- SC Budget Meetings
- SC Budget Subcommittee Meeting (February 8, 2023)
- Mail Tentative FY24 Annual Operating Budget to Member Towns (February 15, 2023)

## MARCH

- SC Budget Meetings
- Public Hearing (March 1, 2023)
- SC Adopts Final Budget (March 15, 2023)
- SC Authorizes incurring of debt (if needed), pursuant to MGL c. 71 s. 16(d), no sooner than March 10, 2023
- Meetings with Town Officials

## APRIL/May

- District Treasurer Certifies Budget with Member Towns (by April 14, 2023)
- Meetings with Town Officials
- Topsfield Annual Town Meeting (May 2, 2023)
- Boxford Annual Town Meeting (May 9, 2023)
- Middleton Annual Town Meeting (May 9, 2023)

# FY24 Budget Calendar - Final

| | |
|---|---|
| SEPTEMBER 30, 2022 | DISTRICT SUBMITS JULY 1, 2022 E & D TO MA DOR FOR CERTIFICATION |
| OCTOBER 6, 2022 | FY24 BUDGET KICK-OFF MEMO DISTRIBUTED TO MRSD BUDGET HOLDERS |
| OCTOBER 28, 2022 | DISTRICT DISTRIBUTES OCTOBER 3, 2022 RESIDENT STUDENT ENROLLMENT TO TOWNS |
| JANUARY 18, 2023* | FY24 BUDGET RECOMMENDATION PRESENTED TO THE SCHOOL COMMITTEE |
| JANUARY 25, 2023 | BUDGET SUBCOMMITEE MEETING w/ DEPARTMENT HEADS (5:00 PM) - POSTPONED |
| FEBRUARY 1, 2023* | SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS |
| FEBRUARY 8, 2023 | BUDGET SUBCOMMITEE MEETING w/ TOWN BOARDS (6:30 PM) |
| FEBRUARY 15, 2023 | DISTRICT MAILS TENTATIVE FY24 BUDGET TO TOWN OFFICIALS |
| FEBRUARY 15, 2023* | SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS |
| FEBRUARY 27, 2023 (Mon)* | BUDGET SUBCOMMITEE MEETING w/ DEPARTMENT HEADS (5:30 PM) - RESCHEDULED |
| MARCH 1, 2023* | SCHOOL COMMITTEE HOLDS FY24 BUDGET PUBLIC HEARING |
| MARCH 1, 2023* | SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS |
| MARCH 6, 2023 (Mon)* | SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS (IF NEEDED) |
| MARCH 8, 2023* | SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS (IF NEEDED) |
| MARCH 15, 2023* | SCHOOL COMMITTEE CONDUCTS FY24 BUDGET DELIBERATIONS |
| MARCH 15, 2023* | SCHOOL COMMITTEE ADOPTS FINAL FY24 BUDGET |
| APRIL 14, 2023 | DISTRICT TREASURER CERTIFIES FY24 BUDGET WITH TOWNS |
| MAY 2023 | ANNUAL TOWN MEETINGS |

**** Denotes Regular School Committee Meeting Dates.***

# FY24 Budget
## *Key Assumptions - Highlights*

- Revenues
  - Chapter 70, Transportation Reimbursement, and Charter School Tuition Reimbursement reflect Preliminary FY24 Cherry Sheets. FY24 Preliminary Chapter 70 Aid & Net School Spending Requirements dated 2/23/23 have been used to compile this Adopted Budget.
  - The FY23 Budget reflects the final reimbursement from the MSBA. All Building Project debt will be retired in FY23.
  - The FY24 Excess & Deficiency reflects the amount Certified by MA DOR on 1/18/23 for FY22 which exceeds 4% of the District's Operating & Capital budget for the succeeding fiscal year (FY23).
  - No change to Athletic and Co-Curricular Fees in FY24.

- Salary Costs
  - No new staff
  - No staff reductions
  - Incorporates contractual salary and stipend increases specified in Teacher, Paraprofessional, MPFT, Professional Administrator, and Support Staff CBAs.
  - Incorporates all other contractual salary obligations specified in CBAs (e.g. STEPs and Degree Changes).

# FY24 Budget
## *Key Assumptions - Highlights*

- Operating Costs
  - No new Services or Programs.
  - Incorporates Level Service Discretionary expense requests from Principals, Department Heads, and Operational Unit Directors.
  - Incorporates contractual service contract increases for major expenses areas including Student Transportation (+15%), Janitorial (+3%), etc.
  - Includes a 5% increase in the annual appropriation from the Essex Regional Retirement Board.
  - Includes all known OOD Placements (Tuitions) and related OOD Transportation Costs.
    - Reflects a 14% increase (OSD estimate) in tuition rates for approved private special education programs
    - Reflects an increase of 12 (22%) student OOD placements as compared to FY23B
  - Includes a $600K increase in our Circuit Breaker "Offset" to lessen the impact of Budgeted increases in ODD Tuitions (see above).
  - Integrates increases in a wide range of other Special Education expenses based on projected student needs including but not limited to Reading, OT, Tutoring, Translation Services, NEC's Connections Program, and Graduation Alliance On-line Courses.
  - Includes a 5% increase for Healthcare Premiums and a 0% increase for Dental Premiums for Active Employee Enrollees.
  - Incorporates a 20% increase in the "delivery" rates for both electricity (+$23K) and gas (+$39K). Fixed rate "Supply" contracts are in place through FY24 respectively.

# FY24 Budget
## *Key Assumptions - Highlights*

- Capital Costs including Debt Service Expense
  - Includes partial funding of $449,050 of Stantec's Professional Services Proposal dated January 6, 2023 for Phase 1 of the Turf Project including:
    - Task 1 Schematic Design - $87,300
    - Task 2 Design Development and Construction Documents - $282,300
    - Task 3 Permitting Services - $79,450

# FY24 Budget – Assessment Overview

| Total Expenditures | Adopted FY20 | Adopted FY21 | Adopted FY22 | Adopted F23 | Adopted F24 | Chg $ | Chg % |
|---|---|---|---|---|---|---|---|
| General Operating Expenses (before Offsets) | 36,065,385 | 37,536,315 | 38,530,480 | 39,770,354 | 42,571,783 | 2,801,429 | 7.0% |
| Less Expense Offsets | 1,376,118 | 1,675,330 | 1,809,991 | 2,195,972 | 2,814,097 | 618,125 | 28.1% |
| General Operating Expenses (after Offsets) | 34,689,267 | 35,860,985 | 36,720,489 | 37,574,382 | 39,757,686 | 2,183,304 | 5.8% |
| Capital Costs including Debt Service Expense | 2,368,200 | 1,587,250 | 1,582,000 | 792,750 | 449,050 | (343,700) | -43.4% |
| ***Total Expenditures*** | **$37,057,467** | **$37,448,235** | **$38,302,489** | **$38,367,132** | **$40,206,736** | **$1,839,604** | **4.8%** |

| Total Funding Sources | Adopted FY20 | Adopted FY21 | Adopted FY22 | Adopted FY23 | Adopted FY24 | Chg $ | Chg % |
|---|---|---|---|---|---|---|---|
| **State Aid** | | | | | | | |
| Chapter 70 | $5,182,999 | $5,254,659 | $5,253,339 | $5,304,129 | $5,403,309 | $99,180 | 1.9% |
| Transportation Reimbursement | 630,388 | 633,886 | 588,428 | 669,987 | 701,305 | 31,318 | 4.7% |
| MSBA Debt Service Reimbursement | 1,291,498 | 1,291,498 | 1,291,498 | 1,291,498 | - | (1,291,498) | -100.0% |
| Charter School Tuition Reimbursement | 10,255 | 4,444 | 12,385 | 5,978 | 31,456 | 25,478 | 426.2% |
| **Local Receipts** | | | | | | | |
| Interest Income | 64,000 | 60,000 | 48,000 | 12,000 | 12,000 | 0 | 0.0% |
| Fees Collected | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 | 0 | 0.0% |
| Miscellaneous Receipts | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| Excess and Deficiency | 0 | 199,131 | 361,567 | 551,844 | 1,126,968 | 575,124 | 104.2% |
| Fund Transfers In | 645,278 | 724,155 | 747,901 | 566,655 | 467,500 | (99,155) | -17.5% |
| **Federal Aid** | | | | | | | |
| Medicaid Reimbursement | 55,000 | 30,000 | 24,000 | 33,933 | 33,933 | 0 | 0.0% |
| E Rate Reimbursement | 2,000 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| ***Total Funding Sources*** | **$7,935,418** | **$8,241,773** | **$8,371,118** | **$8,480,024** | **$7,820,471** | **($659,553)** | **-7.8%** |

| Net Assessment including Deb Service | Adopted FY20 | Adopted FY21 | Adopted FY22 | Adopted FY23 | Adopted FY24 | Chg $ | Chg % |
|---|---|---|---|---|---|---|---|
| Total Expenditures | 37,057,467 | 37,448,235 | 38,302,489 | 38,367,132 | 40,206,736 | 1,839,604 | 4.8% |
| Less Total Funding Sources | (7,935,418) | (8,241,773) | (8,371,118) | (8,480,024) | (7,820,471) | (659,553) | -7.8% |
| ***Total Net Assessment including Debt*** | **$29,122,049** | **$29,206,462** | **$29,931,371** | **$29,887,107** | **$32,386,265** | **$2,499,157** | **8.4%** |
| **Operating Assessment** | **$28,045,347** | **$28,910,709** | **$29,640,869** | **$30,385,855** | **$31,937,215** | **$1,551,359** | **5.1%** |
| **Capital Assessment including Debt Service** | **$1,076,702** | **$295,751** | **$290,502** | **($498,748)** | **$449,050** | **$947,798** | **190.0%** |

NOTE: FY24 Preliminary Cherry Sheets, FY24 Preliminary Chapter 70 Aid & Net School Spending Requirements dated 2/23/23 have been used to compile this Adopted Budget.

# FY24 Budget
# Assessment by Town

| BOXFORD | FY20 | FY21 | FY22 | FY23 | FY24 | Chg $ | Chg % |
|---|---|---|---|---|---|---|---|
| Operating Assessment | $ 10,668,997 | $ 10,961,352 | $ 10,773,426 | $ 11,131,422 | $ 11,917,575 | $ 786,153 | 7.1% |
| Capital Assessment incl Debt Service | $ 409,017 | $ 111,474 | $ 105,545 | $ (183,169) | $ 167,451 | $ 350,619 | 191.4% |
| Total Assessment | $ 11,078,014 | $ 11,072,826 | $ 10,878,971 | $ 10,948,253 | $ 12,085,026 | $ 1,136,773 | 10.4% |

| MIDDLETON | FY20 | FY21 | FY22 | FY23 | FY24 | Chg $ | Chg % |
|---|---|---|---|---|---|---|---|
| Operating Assessment | $ 9,968,088 | $ 10,204,052 | $ 10,473,077 | $ 10,477,590 | $ 10,896,460 | $ 418,870 | 4.0% |
| Capital Assessment incl Debt Service | $ 382,380 | $ 103,740 | $ 102,490 | $ (171,693) | $ 150,162 | $ 321,855 | 187.5% |
| Total Assessment | $ 10,350,468 | $ 10,307,792 | $ 10,575,567 | $ 10,305,897 | $ 11,046,622 | $ 740,725 | 7.0% |

| TOPSFIELD | FY20 | FY21 | FY22 | FY23 | FY24 | Chg $ | Chg % |
|---|---|---|---|---|---|---|---|
| Operating Assessment | $ 7,408,262 | $ 7,745,305 | $ 8,394,366 | $ 8,776,843 | $ 9,123,180 | $ 346,337 | 3.9% |
| Capital Assessment incl Debt Service | $ 285,305 | $ 80,537 | $ 82,467 | $ (143,887) | $ 131,437 | $ 275,324 | 191.3% |
| Total Assessment | $ 7,693,567 | $ 7,825,842 | $ 8,476,833 | $ 8,632,957 | $ 9,254,617 | $ 621,660 | 7.3% |

| DISTRICT TOTALS | FY20 | FY21 | FY22 | FY23 | FY24 | Chg $ | Chg % |
|---|---|---|---|---|---|---|---|
| Operating Assessment | $ 28,045,347 | $ 28,910,709 | $ 29,640,869 | $ 30,385,855 | $ 31,937,215 | $ 1,551,360 | 5.1% |
| Capital Assessment incl Debt Service | $ 1,076,702 | $ 295,751 | $ 290,502 | $ (498,748) | $ 449,050 | $ 947,798 | 190.0% |
| Total Assessment | $ 29,122,049 | $ 29,206,460 | $ 29,931,371 | $ 29,887,107 | $ 32,386,265 | $ 2,499,158 | 8.3% |

NOTE: FY24 Preliminary Cherry Sheets, FY24 Preliminary Chapter 70 Aid & Net School Spending Requirements dated 2/23/23 have been used to compile this Adopted Budget.

# Masconomet Regional School Distrct

FY24 Assessment Worksheet

March 15, 2023

## Total General Fund Expenses

| | |
|---|---|
| General Operating Expenses (after Offsets) | $39,757,686 |
| Capital Costs including Debt Service Expense | $449,050 |
| **Total General Fund Expenses:** | **$40,206,736** |

## Total General Fund Revenues

| | |
|---|---|
| State Aid including MSBA Reimbursement for Debt Service | $6,136,070 |
| Local Receipts | $1,650,468 |
| Federal Aid | $33,933 |
| **Total General Fund Revenues:** | **$7,820,471** |

## Assessment to Member Communities

| | |
|---|---|
| *Operating Assessment* | $31,937,215 |
| *Capital Costs including Debt Service Expense* | $449,050 |
| *less MSBA Debt Service Reimbursement* | $0 |
| *Capital Assessment including Debt Service* | $449,050 |

| | 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 |
| Oct 2022 | 600 | 37.62% | 528 | 33.10% | 467 | 29.28% | 1,595 |
| 3 YR AVG | 615 | 37.01% | 565 | 34.00% | 482 | 28.99% | 1,662 |
| **Assessment Calculation:** | | | | | | | |
| Minimum Contribution | $ 6,153,864 | 37.61% | $ 5,601,343 | 34.23% | $ 4,609,054 | 28.17% | $ 16,364,261 |
| Transportation | $ 679,092 | 37.01% | $ 623,881 | 34.00% | $ 531,863 | 28.99% | $ 1,834,836 |
| Amount Above Minimum Contribution | $ 5,084,619 | 37.01% | $ 4,671,236 | 34.00% | $ 3,982,263 | 28.99% | $ 13,738,118 |
| *Operating Assessment* | $ 11,917,575 | 37.32% | $ 10,896,460 | 34.12% | $ 9,123,180 | 28.57% | $ 31,937,215 |
| *Capital Assessment including Debt Service* | $ 167,451 | 37.29% | $ 150,162 | 33.44% | $ 131,437 | 29.27% | $ 449,050 |
| **Total Assessment** | $ 12,085,026 | | $ 11,046,622 | | $ 9,254,617 | | $ 32,386,265 |

# FY24 Budget
# Revenue Transfers In & Expense Offsets

| Revenue Transfers In | FY20 Budget | FY21 Budget | FY22 Budget | FY23 Budget | FY24 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|
| Athletics & Co-Curricular | $566,000 | $566,000 | $546,000 | $408,500 | $408,500 | $0 | 0.0% |
| Non-Resident Tuition - International | 20,278 | 33,635 | 0 | 13,358 | 0 | (13,358) | -100.0% |
| Food Service | 59,000 | 59,000 | 59,000 | 59,000 | 59,000 | 0 | 0.0% |
| Non-Resident Tuition In | 0 | 65,520 | 142,901 | 85,797 | 0 | (85,797) | -100.0% |
| Total Revenue Transfers In: | $645,278 | $724,155 | $747,901 | $566,655 | $467,500 | ($99,155) | -17.5% |

| Offsets In | FY20 Budget | FY21 Budget | FY22 Budget | FY23 Budget | FY24 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|
| Circuit Breaker | $903,309 | $1,179,242 | $1,179,242 | $1,409,497 | $2,009,497 | $600,000 | 42.6% |
| School Choice | 0 | 0 | 76,000 | 154,304 | 154,304 | 0 | 0.0% |
| ESSER I, II, & III | 0 | 17,745 | 62,135 | 99,388 | 102,050 | 2,662 | 2.7% |
| Title 1 | 40,183 | 43,317 | 43,317 | 89,388 | 77,064 | (12,324) | -13.8% |
| SummerSchool/ESY | 0 | 2,400 | 2,400 | 0 | 0 | 0 | #DIV/0! |
| Use of Facilities | 11,000 | 11,000 | 11,000 | 11,000 | 21,800 | 10,800 | 98.2% |
| SPED IDEA 240 | 421,626 | 421,626 | 435,897 | 432,395 | 449,382 | 16,987 | 3.9% |
| Total Offsets In: | $1,376,118 | $1,675,330 | $1,809,991 | $2,195,972 | $2,814,097 | $618,125 | 28.1% |

Two important facts to note:

- No change to Athletic and Co-Curricular Fees in FY24 (25% reduction in FY23).
- Major increase to Circuit Breaker Offset ($600K) to reduce impact of FY24 OOD Tuition increases. This increase depletes the CB Revolving Account Balance by > 50%.

# FY24 Budget
# FY22 Excess & Deficiency Impact

| | |
|---|---|
| 7/1/22 (FY22) E&D Certified by MA DOR on 01/18/23 | $2,609,993 |
| | |
| Amount above 4% of FY23 Operating & Capital Budget to be used as Revenue Source in FY24 Budget | 1,126,968 |
| | |
| Remaining Balance of E&D after FY24 Budget Revenue Source: | $1,483,025 |
| | |
| Statue: Any amount over 5% of the District's Operating & Capital Budget for the succeeding year | |
| (which is $1,853,782 in FY23) shall be applied to reduce the assessments of the Member Towns in the FY24 Budget. | |
| | |
| Practice: Any amount over 4% of the District's Operating & Capital Budget for the succeeding year | |
| (which is $1,483,025 in FY23) shall be applied to reduce the assessments of the Member Towns in the FY24 Budget. | |

**MASCONOMET REGIONAL SCHOOL DISTRICT**

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

March 15, 2023

| 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 | 26,622 | 515,509 | 69,166 | 0 | N/A |
| ESSER III | 1,351,378 | 9/30/24 | FY22 - FY25 | N/A | 23,000 | 705,206 | 623,172 | 0 |
| Total COVID Related Grants: | $2,736,879 | | | $786,492 | $552,843 | $774,372 | $623,172 | $0 |

## MASCONOMET REGIONAL SCHOOL DISTRICT

***FY24 Budget -- Major Expense Category Analysis (After Offsets)***

March 15, 2023

| Expense Category | FY24 Budget | | FY23 Budget | | VS PR YR | |
|---|---|---|---|---|---|---|
| | Tot $ | % of Tot | Tot $ | % of Tot | Chg $ | Chg % |
| Salaries | $ 23,629,971 | 59.4% | $ 23,052,526 | 61.4% | $577,445 | 2.5% |
| Insurance Benefits (Active and Retired) | $ 5,047,709 | 12.7% | $ 4,815,971 | 12.8% | $231,738 | 4.8% |
| Out-of-District Tuition | $ 3,625,603 | 9.1% | $ 2,913,540 | 7.8% | $712,062 | 24.4% |
| Maintenance & Security (non-salary) | $ 1,610,562 | 4.1% | $ 1,519,098 | 4.0% | $91,464 | 6.0% |
| Transportation - Regular Ed | $ 1,332,855 | 3.4% | $ 1,155,561 | 3.1% | $177,294 | 15.3% |
| Retirement Contribution | $ 1,262,086 | 3.2% | $ 1,209,050 | 3.2% | $53,036 | 4.4% |
| MIS & Instructional Technology (non-salary) | $ 551,431 | 1.4% | $ 528,923 | 1.4% | $22,508 | 4.3% |
| Transportation - Special Ed | $ 507,981 | 1.3% | $ 288,060 | 0.8% | $219,921 | 76.3% |
| Athletics (non-salary) | $ 465,829 | 1.2% | $ 433,158 | 1.2% | $32,671 | 7.5% |
| Student Services Consultants & Svc Providers | $ 319,949 | 0.8% | $ 250,840 | 0.7% | $69,109 | 27.6% |
| Property, Liability & WC Insurance | $ 246,486 | 0.6% | $ 205,317 | 0.5% | $41,169 | 20.1% |
| School Choice & Charter School Sending Tuition | $ 188,141 | 0.5% | $ 135,576 | 0.4% | $52,565 | 38.8% |
| Unemployment | $ 24,000 | 0.1% | $ 24,000 | 0.1% | $0 | 0.0% |
| All Other | $ 945,083 | 2.4% | $ 1,042,762 | 2.8% | ($97,679) | -9.4% |
| **Totals:** | **$ 39,757,686** | **100.0%** | **$ 37,574,382** | **100.0%** | **$2,183,304** | **5.8%** |

**MASCONOMET REGIONAL SCHOOL DISTRICT**

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

March 15, 2023

| Expense Category | FY24 Budget | | FY23 Budget | | VS PR YR | |
|---|---|---|---|---|---|---|
| | Tot $ | % of Tot | Tot $ | % of Tot | Chg $ | Chg % |
| Salaries | $ 23,764,733 | 55.8% | $ 23,152,914 | 58.2% | $611,819 | 2.6% |
| Out-of-District Tuition | $ 5,527,600 | 13.0% | $ 4,323,037 | 10.9% | $1,204,562 | 27.9% |
| Insurance Benefits (Active and Retired) | $ 5,047,709 | 11.9% | $ 4,815,971 | 12.1% | $231,738 | 4.8% |
| Maintenance & Security (non-salary) | $ 1,807,466 | 4.2% | $ 1,716,002 | 4.3% | $91,464 | 5.3% |
| Transportation - Regular Ed | $ 1,332,855 | 3.1% | $ 1,155,561 | 2.9% | $177,294 | 15.3% |
| Retirement Contribution | $ 1,262,086 | 3.0% | $ 1,209,050 | 3.0% | $53,036 | 4.4% |
| Transportation - Special Ed | $ 921,465 | 2.2% | $ 720,455 | 1.8% | $201,010 | 27.9% |
| MIS & Instructional Technology (non-salary) | $ 610,881 | 1.4% | $ 585,711 | 1.5% | $25,170 | 4.3% |
| Athletics (non-salary) | $ 465,829 | 1.1% | $ 433,158 | 1.1% | $32,671 | 7.5% |
| Student Services Consultants & Svc Providers | $ 319,949 | 0.8% | $ 250,840 | 0.6% | $69,109 | 27.6% |
| Property, Liability & WC Insurance | $ 246,486 | 0.6% | $ 205,317 | 0.5% | $41,169 | 20.1% |
| School Choice & Charter School Sending Tuition | $ 188,141 | 0.4% | $ 135,576 | 0.3% | $52,565 | 38.8% |
| Unemployment | $ 24,000 | 0.1% | $ 24,000 | 0.1% | $0 | 0.0% |
| All Other | $ 1,052,583 | 2.5% | $ 1,042,762 | 2.6% | $9,821 | 0.9% |
| **Totals:** | **$ 42,571,783** | **100.0%** | **$ 39,770,354** | **100.0%** | **$2,801,429** | **7.0%** |

**MASCONOMET REGIONAL SCHOOL DISTRICT**

***FY24 Budget -- Primary Drivers of Increased Salary Expense (After Offsets)***

***March 15, 2023***

| Driver | FY24B v FY23B<br>$ CHG |
|---|---|
| Teacher Union COLA and STEPS | $464,000 |
| Teacher Union Degree Advancements | 88,000 |
| Teacher Union Net Salary Retirement Savings* | (212,000) |
| Teacher Union End of Career Benefit Payout* | 120,000 |
| Professional Administrators Union COLA | 39,000 |
| Paraprofessional Union COLA | 21,000 |
| Secretarial Union COLA | 13,000 |
| MPFT Union COLA | 6,000 |
| All Other Union STEP excluding Teachers | 32,000 |
| ALL Stipends COLA | 12,000 |
| New MTA Stipends | 19,000 |
| All Non-Union Personnel COLA | 47,000 |
| Salary Offset Increases (e.g., Title 1 & 240 Grants) | (34,000) |
| 2 Fellow Positions | (38,000) |
| **Total Change in District Salary Expense:** | **$577,000** |
| **Increase versus FY23B:** | **2.5%** |

# *Masconomet Regional School District*

"Resident" Enrollment Distribution by Town

October 3, 2022*

**October 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 | Oct '22** |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Boxford | 777 | 792 | 768 | 742 | 708 | 692 | 691 | 663 | 622 | 623 | 600 |
| Middleton | 733 | 739 | 706 | 706 | 665 | 641 | 646 | 617 | 604 | 563 | 528 |
| Topsfield | 577 | 557 | 537 | 521 | 501 | 494 | 482 | 479 | 486 | 492 | 467 |
| Total | 2087 | 2088 | 2011 | 1969 | 1874 | 1827 | 1819 | 1759 | 1712 | 1678 | 1595 |

**Assessments Percentages by Town**

| Town | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY23*** | 1 YR Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Boxford | 37.23% | 37.93% | 38.19% | 37.68% | 37.78% | 37.88% | 37.99% | 37.69% | 36.33% | 36.73% | 37.01% | 0.29% |
| Middleton | 35.12% | 35.39% | 35.11% | 35.86% | 35.49% | 35.08% | 35.51% | 35.08% | 35.28% | 34.42% | 34.00% | -0.42% |
| Topsfield | 27.65% | 26.68% | 26.70% | 26.46% | 26.73% | 27.04% | 26.50% | 27.23% | 28.39% | 28.85% | 28.99% | 0.14% |

Enrollment percentages that will be used to calculate FY24 Budget Assessments.

*** - Enrollment Data as of October 3, 2022 per DESE Instructions**

**** - Excludes Non-Resident Faculty Students (2), Non-Resident Choice Students (12), and Non-Resident Tuition In Students (1)**

***** - Calculated in accordance with the 2021 & 2022 ATM (Boxford, Middleton, & Topsfield) approved changes to the Masconomet Regional Agreement**

## MASCONOMET REGIONAL SCHOOL DISTRICT

Total Enrollment Distribution by Grade

as of October of Each Year

| Grade Level | Oct '14 | Oct '15 | Oct '16 | Oct '17 | Oct '18 | Oct '19 | Oct '20 | Oct '21 | Oct '22* | 1 Year Chg # | 1 Year Chg % | 5 Year Chg # | 5 Year Chg % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Grade 7 | 330 | 332 | 316 | 335 | 312 | 269 | 319 | 291 | 289 | (2) | -0.7% | (46) | -13.7% |
| Grade 8 | 332 | 326 | 335 | 322 | 340 | 315 | 267 | 321 | 291 | (30) | -9.3% | (31) | -9.6% |
| Grade 9 | 309 | 289 | 289 | 302 | 298 | 293 | 268 | 225 | 270 | 45 | 20.0% | (32) | -10.6% |
| Grade 10 | 338 | 305 | 284 | 284 | 299 | 295 | 288 | 264 | 216 | (48) | -18.2% | (68) | -23.9% |
| Grade 11 | 372 | 341 | 302 | 275 | 290 | 291 | 283 | 282 | 258 | (24) | -8.5% | (17) | -6.2% |
| Grade 12 | 325 | 369 | 343 | 304 | 272 | 289 | 288 | 296 | 278 | (18) | -6.1% | (26) | -8.6% |
| SP - Beyond Grade 12 | 5 | 10 | 10 | 9 | 15 | 14 | 14 | 13 | 8 | (5) | -38.5% | (1) | -11.1% |
| **Total Masconomet:** | **2,011** | **1,972** | **1,879** | **1,831** | **1,826** | **1,766** | **1,727** | **1,692** | **1,610** | **(82)** | **-4.8%** | **(221)** | **-12.1%** |

| Grade Level | Oct '14 | Oct '15 | Oct '16 | Oct '17 | Oct '18 | Oct '19 | Oct '20 | Oct '21 | Oct '22 | 1 Year Chg # | 1 Year Chg % | 5 Year Chg # | 5 Year Chg % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Kindergarten | 238 | 237 | 244 | 233 | 253 | 277 | 243 | 275 | 268 | (7) | -2.5% | 35 | 15.0% |
| Grade 1 | 264 | 244 | 255 | 256 | 250 | 264 | 266 | 282 | 287 | 5 | 1.8% | 31 | 12.1% |
| Grade 2 | 236 | 288 | 249 | 267 | 269 | 258 | 253 | 283 | 287 | 4 | 1.4% | 20 | 7.5% |
| Grade 3 | 280 | 249 | 293 | 263 | 281 | 274 | 251 | 275 | 287 | 12 | 4.4% | 24 | 9.1% |
| Grade 4 | 308 | 290 | 259 | 294 | 273 | 284 | 267 | 268 | 276 | 8 | 3.0% | (18) | -6.1% |
| Grade 5 | 315 | 317 | 292 | 265 | 308 | 276 | 271 | 278 | 267 | (11) | -4.0% | 2 | 0.8% |
| Grade 6 | 328 | 311 | 330 | 288 | 260 | 311 | 267 | 276 | 269 | (7) | -2.5% | (19) | -6.6% |
| **Total Tri-Town School Union:** | **1,969** | **1,936** | **1,922** | **1,866** | **1,894** | **1,944** | **1,818** | **1,937** | **1,941** | **4** | **0.2%** | **75** | **4.0%** |

*** - Includes Non-Resident Faculty Students (2), Non-Resident Choice Students (12), and Non-Resident Tuition In Students (1)**

## MASCONOMET REGIONAL SCHOOL DISTRICT & TRI-TOWN SCHOOL UNION

Total Enrollment Distribution by Town by Grade (K - 12)

as of October 3, 2022

| Grade Level | Boxford | Middleton | Topsfield | SubTotal Residents | Faculty / Other | Choice | Totals |
|---|---|---|---|---|---|---|---|
| Grade 7 | 120 | 82 | 87 | 289 | 0 | 0 | 289 |
| Grade 8 | 104 | 90 | 96 | 290 | 1 | 0 | 291 |
| Grade 9 | 93 | 95 | 77 | 265 | 0 | 5 | 270 |
| Grade 10 | 79 | 67 | 64 | 210 | 0 | 6 | 216 |
| Grade 11 | 93 | 96 | 67 | 256 | 1 | 1 | 258 |
| Grade 12 | 109 | 96 | 72 | 277 | 1 | 0 | 278 |
| SP - Beyond Grade 12 | 2 | 2 | 4 | 8 | 0 | 0 | 8 |
| **Total Masconomet:** | **600** | **528** | **467** | **1,595** | **3** | **12** | **1,610** |

| Grade Level | Boxford | Middleton | Topsfield | SubTotal Residents | Faculty / Other | Choice | Totals |
|---|---|---|---|---|---|---|---|
| Kindergarten | 93 | 105 | 70 | 268 | 0 | 0 | 268 |
| Grade 1 | 103 | 98 | 86 | 287 | 0 | 0 | 287 |
| Grade 2 | 110 | 95 | 82 | 287 | 0 | 0 | 287 |
| Grade 3 | 107 | 95 | 85 | 287 | 0 | 0 | 287 |
| Grade 4 | 89 | 104 | 83 | 276 | 0 | 0 | 276 |
| Grade 5 | 94 | 86 | 87 | 267 | 0 | 0 | 267 |
| Grade 6 | 94 | 86 | 89 | 269 | 0 | 0 | 269 |
| **Total Tri-Town School Union:** | **690** | **669** | **582** | **1,941** | **0** | **0** | **1,941** |
| **Total Masco & TTU:** | **1,290** | **1,197** | **1,049** | **3,536** | **3** | **12** | **3,551** |

## MASCONOMET REGIONAL SCHOOL DISTRICT

Total Enrollment Projection for October 2023

March 15, 2023

| Grade Level | Actual Oct '22* | Projected Oct '23** | 1 Year Chg # | 1 Year Chg % |
|---|---|---|---|---|
| Grade 7 | 289 | 282 | (7) | -2.4% |
| Grade 8 | 291 | 289 | (2) | -0.7% |
| Grade 9 | 270 | 251 | (19) | -7.0% |
| Grade 10 | 216 | 270 | 54 | 25.0% |
| Grade 11 | 258 | 216 | (42) | -16.3% |
| Grade 12 | 278 | 258 | (20) | -7.2% |
| SP - Beyond Grade 12 | 8 | 8 | 0 | 0.0% |
| **Total Masconomet:** | **1,610** | **1,574** | **(36)** | **-2.2%** |

*** - Includes (2) Non-Resident Faculty Students, (12) Non-Resident Choice Students, and (1) Non-resident Tuition In Students.**

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

**MASCONOMET REGIONAL SCHOOL DISTRICT**
FY24 DISTRICT STAFFING SUMMARY
March 15, 2023

| | FY20 FTE | FY21 FTE | FY22 FTE | FY23 FTE | FY24 FTE* | 1 Year Change | 4 Year Change |
|---|---|---|---|---|---|---|---|
| **Building Specific Personnel:** | | | | | | | |
| Administrative Staff | | | | | | | |
| Principals & Assistant Principals | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 | 0.00 |
| Department Heads | 6.30 | 6.50 | 6.50 | 6.50 | 6.50 | 0.00 | 0.20 |
| Administrative Support Staff | 9.05 | 9.05 | 9.05 | 9.05 | 9.05 | 0.00 | 0.00 |
| Health Services Assistants | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 |
| Subtotal: | 22.35 | 22.55 | 22.55 | 22.55 | 22.55 | **0.00** | **0.20** |
| Professional Staff | | | | | | | |
| Art (Visual) | 7.60 | 7.60 | 6.60 | 6.60 | 6.60 | 0.00 | (1.00) |
| Business & Computer Education | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.00 |
| English | 19.20 | 19.20 | 19.20 | 19.20 | 19.20 | 0.00 | 0.00 |
| Foreign Language | 15.40 | 15.40 | 15.20 | 15.20 | 15.20 | 0.00 | (0.20) |
| Guidance | 9.40 | 8.40 | 8.40 | 8.40 | 8.40 | 0.00 | (1.00) |
| Wellness | 8.50 | 8.00 | 9.00 | 9.00 | 9.00 | 0.00 | 0.50 |
| Math | 19.00 | 19.00 | 18.00 | 18.00 | 18.00 | 0.00 | (1.00) |
| Performing Arts | 4.00 | 4.00 | 4.00 | 4.40 | 4.40 | 0.00 | 0.40 |
| Science/Tech. Ed./Engineering | 20.20 | 20.20 | 19.35 | 19.20 | 19.20 | 0.00 | (1.00) |
| Social Studies | 18.20 | 18.20 | 18.20 | 18.20 | 18.20 | 0.00 | 0.00 |
| Special Education | 21.00 | 21.00 | 21.00 | 21.00 | 22.00 | 1.00 | 1.00 |
| Library | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 |
| Health Services | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 | 1.00 |
| Subtotal: | 150.50 | 150.00 | 147.95 | 148.20 | 149.20 | **1.00** | **(1.30)** |
| Paraprofessionals | | | | | | | |
| Regular Education | 7.58 | 4.58 | 3.98 | 2.98 | 2.90 | (0.08) | (4.68) |
| Special Education | 40.38 | 37.38 | 36.39 | 36.39 | 36.00 | (0.39) | (4.38) |
| Subtotal: | 47.96 | 41.96 | 40.37 | 39.37 | 38.90 | **(0.47)** | **(9.06)** |
| **Total Building Specific Staff:** | **220.81** | **214.51** | **210.87** | **210.12** | **210.65** | **0.53** | **(10.16)** |
| **Districtwide Personnel:** | | | | | | | |
| Student Services | 15.00 | 13.00 | 12.00 | 12.00 | 11.00 | (1.00) | (4.00) |
| Other Instructional Services | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 0.00 | 0.00 |
| General Administration | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 |
| Business & Other Support Services | 13.30 | 12.30 | 12.30 | 12.30 | 12.30 | 0.00 | (1.00) |
| Campus Maintenance and Security | 9.00 | 8.00 | 8.00 | 9.00 | 9.00 | 0.00 | 0.00 |
| **Total Districtwide Staff:** | **41.70** | **37.70** | **36.70** | **37.70** | **36.70** | **(1.00)** | **(5.00)** |
| **Total District Staff:** | **262.51** | **252.21** | **247.57** | **247.82** | **247.35** | **(0.47)** | **(15.16)** |

*** - Excludes ESSER III Grant funded positions.**

| | FY20 FTE | FY21 FTE | FY22 FTE | FY23 FTE | FY24 FTE | 4 Year Chg | 4 Year Chg % |
|---|---|---|---|---|---|---|---|
| **Total District Staff:** | **262.51** | **252.21** | **247.57** | **247.82** | **247.35** | **(15.16)** | **-5.8%** |
| **Total District Enrollment:** | **1,826** | **1,766** | **1,727** | **1,692** | **1,610** | **(216)** | **-11.8%** |

**Masconomet Regional School District**
**FY24 Operating Budget**
**High School Costs by Department**
**(Before Offsets)**

| Department | FY20 Budget | FY21 Budget | FY22 Budget* | FY23 Budget** | FY24 Budget*** | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|
| Principals Office | $624,157 | $652,677 | $663,710 | $661,210 | $682,582 | $21,372 | 3.2% |
| Interdepartmental | 163,111 | 190,252 | 179,069 | 140,314 | 150,397 | 10,083 | 7.2% |
| Library/Media | 149,859 | 156,227 | 157,872 | 158,280 | 169,234 | 10,954 | 6.9% |
| Guidance | 780,784 | 721,667 | 737,898 | 744,565 | 783,916 | 39,351 | 5.3% |
| Special Education | 1,275,721 | 1,427,745 | 1,466,763 | 1,417,733 | 1,644,456 | 226,722 | 16.0% |
| Art | 590,027 | 630,937 | 565,019 | 564,504 | 584,773 | 20,269 | 3.6% |
| Business & Comp Ed | 396,248 | 426,331 | 432,125 | 381,337 | 351,967 | (29,370) | -7.7% |
| English | 1,304,731 | 1,379,847 | 1,351,560 | 1,361,777 | 1,393,294 | 31,517 | 2.3% |
| Foreign Language | 1,049,233 | 1,117,229 | 1,116,001 | 1,122,043 | 1,158,792 | 36,749 | 3.3% |
| Wellness | 485,684 | 422,854 | 526,922 | 530,194 | 511,064 | (19,130) | -3.6% |
| Math | 1,166,932 | 1,193,938 | 1,174,106 | 1,062,661 | 1,117,893 | 55,232 | 5.2% |
| Performing Arts | 232,346 | 242,372 | 244,068 | 269,795 | 275,297 | 5,502 | 2.0% |
| Science & Tech Ed | 1,425,447 | 1,501,423 | 1,406,850 | 1,388,894 | 1,471,586 | 82,691 | 6.0% |
| Social Studies | 1,341,203 | 1,409,447 | 1,424,212 | 1,425,499 | 1,489,000 | 63,501 | 4.5% |
| Athletics | 956,043 | 987,774 | 995,807 | 1,002,737 | 1,054,399 | 51,662 | 5.2% |
| Co-Curricular | 172,563 | 163,094 | 163,584 | 170,324 | 194,243 | 23,919 | 14.0% |
| Health Services | 125,861 | 189,078 | 188,833 | 188,012 | 196,601 | 8,589 | 4.6% |
| **TOTALS:** | **$12,239,950** | **$12,812,891** | **$12,794,399** | **$12,589,879** | **$13,229,492** | **$639,613** | **5.1%** |

* - 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.

*** - A placeholder for FY24 Budgeted Salary Schedule and Stipend increases for All District Personnel has been incorporated in the Districtwide HR Office.

**Masconomet Regional School District**
**FY24 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 | FY24 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Principals Office: | | | | | | | | | | | | |
| 100 | 20 | 302 | 5110 | Principals Office | Administrative Salaries | 387,123 | 407,204 | 411,061 | 411,061 | 420,686 | 9,625 | 2.3% |
| 100 | 20 | 302 | 5112 | Principals Office | Support Staff/Clerical Salaries | 210,554 | 218,743 | 226,019 | 223,519 | 234,066 | 10,547 | 4.7% |
| 100 | 20 | 302 | 5341 | Principals Office | Postage | 9,000 | 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 | 2,780 | 0 | 0.0% |
| 100 | 20 | 302 | 5515 | Principals Office | Consumable Supplies | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 100 | 20 | 302 | 5516 | Principals Office | Durable Goods | 500 | 750 | 650 | 650 | 650 | 0 | 0.0% |
| 100 | 20 | 302 | 5520 | Principals Office | Graduation | 12,700 | 12,700 | 12,700 | 12,700 | 13,900 | 1,200 | 9.4% |
| | | | | | **SubTotal:** | **624,157** | **652,677** | **663,710** | **661,210** | **682,582** | **21,372** | **3.2%** |
| Interdepartmental: | | | | | | | | | | | | |
| 100 | 20 | 303 | 5110 | Interdepartmental | Administrative Salaries | 1,157 | 2,971 | 2,971 | 3,880 | 3,113 | (767) | -19.8% |
| 100 | 20 | 303 | 5113 | Interdepartmental | Instructional Support | 39,804 | 43,847 | 24,352 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 303 | 5120 | Interdepartmental | Substitutes | 62,000 | 62,000 | 67,813 | 52,500 | 60,000 | 7,500 | 14.3% |
| 100 | 20 | 303 | 5301 | Interdepartmental | Consultants & Other Service | 3,600 | 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 | 47,284 | 3,000 | 6.8% |
| 100 | 20 | 303 | 5511 | Interdepartmental | Other Published Materials | 350 | 350 | 350 | 350 | 700 | 350 | 100.0% |
| 100 | 20 | 303 | 5515 | Interdepartmental | Consumable Supplies | 32,750 | 32,750 | 35,250 | 35,250 | 35,250 | 0 | 0.0% |
| 100 | 20 | 303 | 5516 | Interdepartmental | Durable Goods | 450 | 450 | 450 | 450 | 450 | 0 | 0.0% |
| | | | | | **SubTotal:** | **163,111** | **190,252** | **179,069** | **140,314** | **150,397** | **10,083** | **7.2%** |
| Library/Media: | | | | | | | | | | | | |
| 100 | 20 | 305 | 5111 | Library/Media | Professional Salaries | 106,677 | 112,402 | 112,402 | 112,810 | 120,608 | 7,798 | 6.9% |
| 100 | 20 | 305 | 5113 | Library/Media | Instructional Support | 21,624 | 22,280 | 23,527 | 23,527 | 26,683 | 3,156 | 13.4% |
| 100 | 20 | 305 | 5381 | Library/Media | Maintenance, Rentals & Fees | 1,400 | 1,349 | 1,297 | 1,297 | 2,326 | 1,029 | 79.3% |
| 100 | 20 | 305 | 5511 | Library/Media | Other Published Materials | 16,508 | 16,646 | 16,946 | 16,946 | 15,367 | (1,579) | -9.3% |
| 100 | 20 | 305 | 5515 | Library/Media | Consumable Supplies | 1,300 | 1,350 | 1,350 | 1,350 | 1,100 | (250) | -18.5% |
| 100 | 20 | 305 | 5516 | Library/Media | Durable Goods | 2,350 | 2,200 | 2,350 | 2,350 | 3,150 | 800 | 34.0% |
| | | | | | **SubTotal:** | **149,859** | **156,227** | **157,872** | **158,280** | **169,234** | **10,954** | **6.9%** |
| Guidance: | | | | | | | | | | | | |
| 100 | 20 | 310 | 5110 | Guidance | Administrative Salaries | 51,542 | 54,036 | 55,331 | 55,331 | 56,634 | 1,303 | 2.4% |
| 100 | 20 | 310 | 5111 | Guidance | Professional Salaries | 617,476 | 555,113 | 564,458 | 568,136 | 603,241 | 35,105 | 6.2% |
| 100 | 20 | 310 | 5112 | Guidance | Support Staff/Clerical Salaries | 91,026 | 90,191 | 94,708 | 94,708 | 98,396 | 3,688 | 3.9% |
| 100 | 20 | 310 | 5301 | Guidance | Consultants & Other Service | 500 | 500 | 500 | 800 | 1,200 | 400 | 50.0% |
| 100 | 20 | 310 | 5381 | Guidance | Maintenance, Rentals & Fees | 600 | 600 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 100 | 20 | 310 | 5511 | Guidance | Other Published Materials | 5,655 | 5,963 | 6,997 | 7,425 | 8,160 | 735 | 9.9% |
| 100 | 20 | 310 | 5515 | Guidance | Consumable Supplies | 13,985 | 15,265 | 14,905 | 17,165 | 15,285 | (1,880) | -11.0% |
| | | | | | **SubTotal:** | **780,784** | **721,667** | **737,898** | **744,565** | **783,916** | **39,351** | **5.3%** |
| Special Education: | | | | | | | | | | | | |
| 100 | 20 | 312 | 5111 | Special Education | Professional Salaries | 937,821 | 1,043,278 | 1,053,941 | 1,004,911 | 1,169,258 | 164,347 | 16.4% |
| 100 | 20 | 312 | 5113 | Special Education | Instructional Support | 324,000 | 370,367 | 394,722 | 394,722 | 456,598 | 61,875 | 15.7% |
| 100 | 20 | 312 | 5301 | Special Education | Consultants & Other Service | 13,000 | 13,000 | 17,000 | 17,000 | 17,000 | 0 | 0.0% |
| 100 | 20 | 312 | 5515 | Special Education | Consumable Supplies | 900 | 1,100 | 1,100 | 1,100 | 1,600 | 500 | 45.5% |
| | | | | | **SubTotal:** | **1,275,721** | **1,427,745** | **1,466,763** | **1,417,733** | **1,644,456** | **226,722** | **16.0%** |
| Art: | | | | | | | | | | | | |
| 100 | 20 | 320 | 5110 | Art | Administrative Salaries | 36,189 | 37,907 | 38,797 | 38,797 | 40,058 | 1,261 | 3.3% |
| 100 | 20 | 320 | 5111 | Art | Professional Salaries | 489,113 | 519,471 | 462,577 | 462,956 | 483,764 | 20,808 | 4.5% |
| 100 | 20 | 320 | 5381 | Art | Maintenance, Rentals & Fees | 2,750 | 3,550 | 3,550 | 3,550 | 3,750 | 200 | 5.6% |
| 100 | 20 | 320 | 5515 | Art | Consumable Supplies | 58,000 | 58,000 | 58,000 | 55,000 | 55,000 | 0 | 0.0% |
| 100 | 20 | 320 | 5516 | Art | Durable Goods | 3,975 | 12,009 | 2,094 | 4,200 | 2,200 | (2,000) | -47.6% |
| | | | | | **SubTotal:** | **590,027** | **630,937** | **565,019** | **564,504** | **584,773** | **20,269** | **3.6%** |
| Business & Comp Ed: | | | | | | | | | | | | |
| 100 | 20 | 321 | 5110 | Business & Comp Ed | Administrative Salaries | 23,813 | 25,018 | 25,643 | 25,643 | 26,220 | 577 | 2.3% |
| 100 | 20 | 321 | 5111 | Business & Comp Ed | Professional Salaries | 372,306 | 398,713 | 406,482 | 355,694 | 324,498 | (31,196) | -8.8% |
| 100 | 20 | 321 | 5511 | Business & Comp Ed | Other Published Materials | 0 | 2,600 | 0 | 0 | 1,249 | 1,249 | #DIV/0! |
| 100 | 20 | 321 | 5516 | Business & Comp Ed | Durable Goods | 129 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **396,248** | **426,331** | **432,125** | **381,337** | **351,967** | **(29,370)** | **-7.7%** |
| English: | | | | | | | | | | | | |
| 100 | 20 | 322 | 5110 | English | Administrative Salaries | 55,346 | 59,686 | 62,765 | 62,765 | 65,858 | 3,093 | 4.9% |
| 100 | 20 | 322 | 5111 | English | Professional Salaries | 1,212,291 | 1,285,412 | 1,277,295 | 1,287,512 | 1,315,936 | 28,424 | 2.2% |
| 100 | 20 | 322 | 5113 | English | Instructional Support | 22,594 | 23,249 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 322 | 5381 | English | Maintenance, Rentals & Fees | 4,000 | 1,000 | 1,000 | 1,000 | 1,500 | 500 | 50.0% |
| 100 | 20 | 322 | 5511 | English | Other Published Materials | 9,000 | 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 | 1,000 | (500) | -33.3% |
| | | | | | **SubTotal:** | **1,304,731** | **1,379,847** | **1,351,560** | **1,361,777** | **1,393,294** | **31,517** | **2.3%** |
| Foreign Language: | | | | | | | | | | | | |
| 100 | 20 | 323 | 5110 | Foreign Language | Administrative Salaries | 48,899 | 51,260 | 52,485 | 52,485 | 53,666 | 1,181 | 2.3% |
| 100 | 20 | 323 | 5111 | Foreign Language | Professional Salaries | 995,984 | 1,060,374 | 1,057,091 | 1,065,553 | 1,100,021 | 34,468 | 3.2% |
| 100 | 20 | 323 | 5301 | Foreign Language | Consultants & Other Service | 0 | 500 | 500 | 500 | 725 | 225 | 45.0% |
| 100 | 20 | 323 | 5381 | Foreign Language | Maintenance, Rentals & Fees | 3,500 | 4,400 | 855 | 855 | 1,200 | 345 | 40.4% |
| 100 | 20 | 323 | 5511 | Foreign Language | Other Published Materials | 625 | 475 | 4,550 | 2,280 | 2,680 | 400 | 17.5% |
| 100 | 20 | 323 | 5515 | Foreign Language | Consumable Supplies | 225 | 220 | 520 | 370 | 500 | 130 | 35.1% |
| | | | | | **SubTotal:** | **1,049,233** | **1,117,229** | **1,116,001** | **1,122,043** | **1,158,792** | **36,749** | **3.3%** |
| Wellness: | | | | | | | | | | | | |
| 100 | 20 | 324 | 5110 | Wellness | Administrative Salaries | 35,526 | 39,215 | 40,149 | 40,149 | 41,052 | 904 | 2.3% |
| 100 | 20 | 324 | 5111 | Wellness | Professional Salaries | 405,393 | 345,782 | 439,625 | 443,029 | 427,754 | (15,275) | -3.4% |
| 100 | 20 | 324 | 5113 | Wellness | Instructional Support | 24,476 | 24,476 | 25,057 | 25,057 | 29,841 | 4,784 | 19.1% |
| 100 | 20 | 324 | 5381 | Wellness | Maintenance, Rentals & Fees | 5,655 | 4,155 | 4,355 | 4,355 | 7,613 | 3,258 | 74.8% |
| 100 | 20 | 324 | 5510 | Wellness | Textbooks | 5,400 | 0 | 9,861 | 9,861 | 0 | (9,861) | -100.0% |
| 100 | 20 | 324 | 5511 | Wellness | Other Published Materials | 300 | 300 | 300 | 300 | 0 | (300) | -100.0% |
| 100 | 20 | 324 | 5515 | Wellness | Consumable Supplies | 938 | 998 | 4,449 | 4,631 | 581 | (4,050) | -87.5% |
| 100 | 20 | 324 | 5516 | Wellness | Durable Goods | 7,996 | 7,927 | 3,128 | 2,813 | 4,223 | 1,410 | 50.1% |
| | | | | | **SubTotal:** | **485,684** | **422,854** | **526,922** | **530,194** | **511,064** | **(19,130)** | **-3.6%** |
| Math: | | | | | | | | | | | | |
| 100 | 20 | 325 | 5110 | Math | Administrative Salaries | 62,557 | 85,560 | 78,082 | 86,964 | 91,274 | 4,310 | 5.0% |
| 100 | 20 | 325 | 5111 | Math | Professional Salaries | 1,046,266 | 1,079,844 | 1,079,224 | 941,808 | 1,001,800 | 59,992 | 6.4% |
| 100 | 20 | 325 | 5113 | Math | Instructional Support | 13,284 | 13,284 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 325 | 5510 | Math | Textbooks | 36,625 | 7,000 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 325 | 5511 | Math | Other Published Materials | 8,200 | 8,250 | 16,800 | 33,890 | 24,819 | (9,070) | -26.8% |
| | | | | | **SubTotal:** | **1,166,932** | **1,193,938** | **1,174,106** | **1,062,661** | **1,117,893** | **55,232** | **5.2%** |
| Performing Arts: | | | | | | | | | | | | |
| 100 | 20 | 326 | 5110 | Performing Arts | Administrative Salaries | 23,082 | 24,250 | 24,856 | 24,856 | 25,415 | 559 | 2.2% |

**Masconomet Regional School District**
**FY24 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 | FY24 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 100 | 20 | 326 | 5111 | Performing Arts | Professional Salaries | 156,792 | 164,650 | 166,113 | 192,789 | 197,331 | 4,543 | 2.4% |
| 100 | 20 | 326 | 5301 | Performing Arts | Consultants & Other Service | 29,200 | 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 | 6,500 | 0 | 0.0% |
| 100 | 20 | 326 | 5510 | Performing Arts | Textbooks | 5,500 | 5,500 | 5,500 | 5,800 | 5,800 | 0 | 0.0% |
| 100 | 20 | 326 | 5511 | Performing Arts | Other Published Materials | 4,322 | 4,322 | 4,322 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 326 | 5515 | Performing Arts | Consumable Supplies | 2,950 | 2,950 | 2,950 | 3,450 | 3,450 | 0 | 0.0% |
| 100 | 20 | 326 | 5516 | Performing Arts | Durable Goods | 4,000 | 5,000 | 4,626 | 7,200 | 7,600 | 400 | 5.6% |
| | | | | | **SubTotal:** | **232,346** | **242,372** | **244,068** | **269,795** | **275,297** | **5,502** | **2.0%** |
| Science & Tech Ed: | | | | | | | | | | | | |
| 100 | 20 | 328 | 5110 | Science & Tech Ed | Administrative Salaries | 60,351 | 63,273 | 64,788 | 64,788 | 66,246 | 1,458 | 2.3% |
| 100 | 20 | 328 | 5111 | Science & Tech Ed | Professional Salaries | 1,318,339 | 1,393,236 | 1,306,592 | 1,287,353 | 1,365,435 | 78,081 | 6.1% |
| 100 | 20 | 328 | 5381 | Science & Tech Ed | Maintenance, Rentals & Fees | 1,200 | 2,100 | 2,100 | 2,100 | 3,100 | 1,000 | 47.6% |
| 100 | 20 | 328 | 5510 | Science & Tech Ed | Textbooks | 0 | 10,332 | 0 | 0 | 1,650 | 1,650 | #DIV/0! |
| 100 | 20 | 328 | 5511 | Science & Tech Ed | Other Published Materials | 7,000 | 1,300 | 1,625 | 1,925 | 1,950 | 25 | 1.3% |
| 100 | 20 | 328 | 5515 | Science & Tech Ed | Consumable Supplies | 25,632 | 26,144 | 26,405 | 26,953 | 27,800 | 847 | 3.1% |
| 100 | 20 | 328 | 5516 | Science & Tech Ed | Durable Goods | 12,925 | 5,038 | 5,340 | 5,775 | 5,405 | (370) | -6.4% |
| | | | | | **SubTotal:** | **1,425,447** | **1,501,423** | **1,406,850** | **1,388,894** | **1,471,586** | **82,691** | **6.0%** |
| Social Studies: | | | | | | | | | | | | |
| 100 | 20 | 329 | 5110 | Social Studies | Administrative Salaries | 60,557 | 63,508 | 65,039 | 65,039 | 61,858 | (3,181) | -4.9% |
| 100 | 20 | 329 | 5111 | Social Studies | Professional Salaries | 1,271,496 | 1,335,604 | 1,349,563 | 1,350,350 | 1,414,917 | 64,567 | 4.8% |
| 100 | 20 | 329 | 5301 | Social Studies | Consultants & Other Service | 600 | 600 | 600 | 600 | 800 | 200 | 33.3% |
| 100 | 20 | 329 | 5381 | Social Studies | Maintenance, Rentals & Fees | 5,500 | 5,500 | 5,000 | 5,500 | 7,500 | 2,000 | 36.4% |
| 100 | 20 | 329 | 5511 | Social Studies | Other Published Materials | 3,050 | 3,050 | 3,050 | 3,050 | 3,625 | 575 | 18.9% |
| 100 | 20 | 329 | 5516 | Social Studies | Durable Goods | 0 | 1,185 | 960 | 960 | 300 | (660) | -68.8% |
| | | | | | **SubTotal:** | **1,341,203** | **1,409,447** | **1,424,212** | **1,425,499** | **1,489,000** | **63,501** | **4.5%** |
| Athletics: | | | | | | | | | | | | |
| 100 | 20 | 340 | 5110 | Athletics | Administrative Salaries | 69,829 | 74,648 | 76,515 | 76,515 | 78,236 | 1,721 | 2.2% |
| 100 | 20 | 340 | 5112 | Athletics | Support Staff/Clerical Salaries | 64,771 | 68,353 | 69,856 | 70,061 | 73,048 | 2,987 | 4.3% |
| 100 | 20 | 340 | 5114 | Athletics | Non-Instructional Support | 32,000 | 32,000 | 32,000 | 32,000 | 31,460 | (540) | -1.7% |
| 100 | 20 | 340 | 5122 | Athletics | Stipends | 391,003 | 391,003 | 391,003 | 391,003 | 405,826 | 14,823 | 3.8% |
| 100 | 20 | 340 | 5301 | Athletics | Consultants & Other Service | 103,700 | 107,220 | 108,220 | 112,478 | 116,729 | 4,251 | 3.8% |
| 100 | 20 | 340 | 5358 | Athletics | Field Trips & Ath Trans | 106,825 | 111,435 | 115,223 | 118,710 | 139,240 | 20,530 | 17.3% |
| 100 | 20 | 340 | 5381 | Athletics | Maintenance, Rentals & Fees | 108,600 | 121,850 | 121,025 | 122,625 | 126,725 | 4,100 | 3.3% |
| 100 | 20 | 340 | 5511 | Athletics | Other Published Materials | 210 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 20 | 340 | 5515 | Athletics | Consumable Supplies | 37,555 | 36,815 | 37,065 | 37,265 | 38,795 | 1,530 | 4.1% |
| 100 | 20 | 340 | 5516 | Athletics | Durable Goods | 41,550 | 44,450 | 44,900 | 42,080 | 44,340 | 2,260 | 5.4% |
| | | | | | **SubTotal:** | **956,043** | **987,774** | **995,807** | **1,002,737** | **1,054,399** | **51,662** | **5.2%** |
| Co-Curricular: | | | | | | | | | | | | |
| 100 | 20 | 341 | 5122 | Co-Curricular | Stipends | 131,486 | 120,718 | 120,718 | 126,559 | 145,092 | 18,533 | 14.6% |
| 100 | 20 | 341 | 5301 | Co-Curricular | Consultants & Other Service | 1,500 | 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 | 33,486 | 4,936 | 17.3% |
| 100 | 20 | 341 | 5381 | Co-Curricular | Maintenance, Rentals & Fees | 5,775 | 5,775 | 5,865 | 5,865 | 6,315 | 450 | 7.7% |
| 100 | 20 | 341 | 5511 | Co-Curricular | Other Published Materials | 1,350 | 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 | 6,000 | 0 | 0.0% |
| 100 | 20 | 341 | 5516 | Co-Curricular | Durable Goods | 500 | 500 | 500 | 500 | 500 | 0 | 0.0% |
| | | | | | **SubTotal:** | **172,563** | **163,094** | **163,584** | **170,324** | **194,243** | **23,919** | **14.0%** |
| Health Services: | | | | | | | | | | | | |
| 100 | 20 | 345 | 5111 | Health Services | Professional Salaries | 89,514 | 154,254 | 154,750 | 149,965 | 157,410 | 7,445 | 5.0% |
| 100 | 20 | 345 | 5114 | Health Services | Non-Instructional Support | 33,199 | 29,524 | 30,483 | 31,147 | 31,851 | 704 | 2.3% |
| 100 | 20 | 345 | 5511 | Health Services | Other Published Materials | 100 | 350 | 200 | 200 | 200 | 0 | 0.0% |
| 100 | 20 | 345 | 5515 | Health Services | Consumable Supplies | 3,048 | 3,200 | 3,400 | 6,700 | 7,140 | 440 | 6.6% |
| 100 | 20 | 345 | 5516 | Health Services | Durable Goods | 0 | 1,750 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **125,861** | **189,078** | **188,833** | **188,012** | **196,601** | **8,589** | **4.6%** |
| | | | | | **TOTAL:** | **12,239,950** | **12,812,891** | **12,794,399** | **12,589,879** | **13,229,492** | **639,613** | **5.1%** |

**Masconomet Regional School District**
**FY24 Operating Budget**
**Middle School Costs by Department**
**(Before Offsets)**

| Department | FY20 Budget | FY21 Budget | FY22 Budget* | FY23 Budget** | FY24 Budget*** | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|
| Principals Office | $348,330 | $349,501 | $354,883 | $358,008 | $364,007 | $5,999 | 1.7% |
| Interdepartmental | 96,210 | 107,524 | 112,005 | 103,474 | 108,124 | 4,650 | 4.5% |
| Library/Media | 91,841 | 97,266 | 100,173 | 112,645 | 124,582 | 11,937 | 10.6% |
| Guidance | 368,273 | 391,366 | 405,434 | 408,311 | 435,349 | 27,039 | 6.6% |
| Special Education | 1,435,035 | 1,400,579 | 1,416,295 | 1,398,416 | 1,517,914 | 119,498 | 8.5% |
| Art | 223,481 | 235,280 | 235,017 | 237,819 | 248,367 | 10,548 | 4.4% |
| English | 709,967 | 754,695 | 742,922 | 738,596 | 799,331 | 60,735 | 8.2% |
| Foreign Language | 441,559 | 486,581 | 507,803 | 511,520 | 552,886 | 41,367 | 8.1% |
| Wellness | 467,948 | 474,420 | 476,889 | 477,886 | 453,943 | (23,942) | -5.0% |
| Math | 796,787 | 849,083 | 772,088 | 747,293 | 715,062 | (32,231) | -4.3% |
| Performing Arts | 238,827 | 252,138 | 254,680 | 253,842 | 260,433 | 6,592 | 2.6% |
| Science & Tech Ed | 584,896 | 597,566 | 621,565 | 626,026 | 682,037 | 56,012 | 8.9% |
| Social Studies | 628,145 | 668,566 | 676,612 | 678,690 | 708,011 | 29,321 | 4.3% |
| Co-Curricular | 61,961 | 59,561 | 59,021 | 60,189 | 62,489 | 2,300 | 3.8% |
| Health Services | 107,790 | 113,602 | 113,616 | 128,243 | 134,635 | 6,392 | 5.0% |
| **TOTALS:** | **$6,601,050** | **$6,837,727** | **$6,849,002** | **$6,840,956** | **$7,167,172** | **$326,216** | **4.8%** |

* - 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.

*** - A placeholder for FY24 Budgeted Salary Schedule and Stipend increases for All District Personnel has been incorporated in the Districtwide HR Office.

**Masconomet Regional School District**
**FY24 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 | FY24 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Principals Office: | | | | | | | | | | | | |
| 100 | 10 | 302 | 5110 | Principals Office | Administrative Salaries | 255,170 | 250,505 | 253,632 | 256,757 | 268,451 | 11,694 | 4.6% |
| 100 | 10 | 302 | 5112 | Principals Office | Support Staff/Clerical Salaries | 86,490 | 92,296 | 94,551 | 94,551 | 88,006 | (6,545) | -6.9% |
| 100 | 10 | 302 | 5341 | Principals Office | Postage | 4,200 | 4,200 | 4,200 | 4,200 | 4,500 | 300 | 7.1% |
| 100 | 10 | 302 | 5342 | Principals Office | Printing | 1,120 | 1,150 | 1,150 | 1,150 | 1,150 | 0 | 0.0% |
| 100 | 10 | 302 | 5515 | Principals Office | Consumable Supplies | 600 | 600 | 600 | 600 | 600 | 0 | 0.0% |
| 100 | 10 | 302 | 5520 | Principals Office | Graduation | 750 | 750 | 750 | 750 | 1,300 | 550 | 73.3% |
| | | | | | **SubTotal:** | **348,330** | **349,501** | **354,883** | **358,008** | **364,007** | **5,999** | **1.7%** |
| Interdepartmental: | | | | | | | | | | | | |
| 100 | 10 | 303 | 5120 | Interdepartmental | Substitutes | 47,800 | 47,800 | 52,281 | 43,750 | 50,000 | 6,250 | 14.3% |
| 100 | 10 | 303 | 5381 | Interdepartmental | Maintenance, Rentals & Fees | 14,200 | 25,164 | 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 | 2,260 | (3,000) | -57.0% |
| 100 | 10 | 303 | 5515 | Interdepartmental | Consumable Supplies | 25,500 | 25,600 | 25,600 | 28,100 | 29,100 | 1,000 | 3.6% |
| 100 | 10 | 303 | 5516 | Interdepartmental | Durable Goods | 1,100 | 1,200 | 1,200 | 1,200 | 1,600 | 400 | 33.3% |
| | | | | | **SubTotal:** | **96,210** | **107,524** | **112,005** | **103,474** | **108,124** | **4,650** | **4.5%** |
| Library/Media: | | | | | | | | | | | | |
| 100 | 10 | 305 | 5111 | Library/Media | Professional Salaries | 58,790 | 63,372 | 66,351 | 77,711 | 85,275 | 7,564 | 9.7% |
| 100 | 10 | 305 | 5113 | Library/Media | Instructional Support | 23,595 | 24,303 | 24,230 | 24,230 | 28,714 | 4,484 | 18.5% |
| 100 | 10 | 305 | 5381 | Library/Media | Maintenance, Rentals & Fees | 631 | 681 | 681 | 681 | 681 | 0 | 0.0% |
| 100 | 10 | 305 | 5511 | Library/Media | Other Published Materials | 8,230 | 8,530 | 8,530 | 9,101 | 9,341 | 240 | 2.6% |
| 100 | 10 | 305 | 5515 | Library/Media | Consumable Supplies | 330 | 380 | 380 | 380 | 380 | 0 | 0.0% |
| 100 | 10 | 305 | 5516 | Library/Media | Durable Goods | 265 | 0 | 0 | 542 | 191 | (351) | -64.8% |
| | | | | | **SubTotal:** | **91,841** | **97,266** | **100,173** | **112,645** | **124,582** | **11,937** | **10.6%** |
| Guidance: | | | | | | | | | | | | |
| 100 | 10 | 310 | 5110 | Guidance | Administrative Salaries | 24,637 | 25,884 | 26,531 | 26,531 | 27,128 | 597 | 2.3% |
| 100 | 10 | 310 | 5111 | Guidance | Professional Salaries | 313,608 | 333,893 | 346,562 | 349,189 | 372,571 | 23,382 | 6.7% |
| 100 | 10 | 310 | 5112 | Guidance | Support Staff/Clerical Salaries | 28,538 | 30,099 | 30,850 | 30,850 | 31,550 | 699 | 2.3% |
| 100 | 10 | 310 | 5301 | Guidance | Consultants & Other Service | 500 | 500 | 500 | 500 | 500 | 0 | 0.0% |
| 100 | 10 | 310 | 5381 | Guidance | Maintenance, Rentals & Fees | 100 | 100 | 100 | 100 | 100 | 0 | 0.0% |
| 100 | 10 | 310 | 5511 | Guidance | Other Published Materials | 300 | 300 | 300 | 300 | 2,850 | 2,550 | 850.0% |
| 100 | 10 | 310 | 5515 | Guidance | Consumable Supplies | 590 | 590 | 590 | 840 | 650 | (190) | -22.6% |
| | | | | | **SubTotal:** | **368,273** | **391,366** | **405,434** | **408,311** | **435,349** | **27,039** | **6.6%** |
| Special Education: | | | | | | | | | | | | |
| 100 | 10 | 312 | 5111 | Special Education | Professional Salaries | 952,777 | 991,001 | 1,004,389 | 985,310 | 1,048,418 | 63,108 | 6.4% |
| 100 | 10 | 312 | 5113 | Special Education | Instructional Support | 477,558 | 404,358 | 411,006 | 411,006 | 466,596 | 55,590 | 13.5% |
| 100 | 10 | 312 | 5301 | Special Education | Consultants & Other Service | 4,000 | 4,000 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 10 | 312 | 5515 | Special Education | Consumable Supplies | 700 | 900 | 900 | 900 | 1,400 | 500 | 55.6% |
| 100 | 10 | 312 | 5516 | Special Education | Durable Goods | 0 | 320 | 0 | 1,200 | 1,500 | 300 | 25.0% |
| | | | | | **SubTotal:** | **1,435,035** | **1,400,579** | **1,416,295** | **1,398,416** | **1,517,914** | **119,498** | **8.5%** |
| Art: | | | | | | | | | | | | |
| 100 | 10 | 320 | 5110 | Art | Administrative Salaries | 11,307 | 11,880 | 12,176 | 12,176 | 12,450 | 274 | 2.3% |
| 100 | 10 | 320 | 5111 | Art | Professional Salaries | 199,274 | 209,643 | 209,643 | 209,643 | 219,717 | 10,074 | 4.8% |
| 100 | 10 | 320 | 5381 | Art | Maintenance, Rentals & Fees | 900 | 1,000 | 1,000 | 1,000 | 1,200 | 200 | 20.0% |
| 100 | 10 | 320 | 5515 | Art | Consumable Supplies | 12,000 | 12,000 | 12,000 | 15,000 | 15,000 | 0 | 0.0% |
| 100 | 10 | 320 | 5516 | Art | Durable Goods | 0 | 757 | 198 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **223,481** | **235,280** | **235,017** | **237,819** | **248,367** | **10,548** | **4.4%** |
| English: | | | | | | | | | | | | |
| 100 | 10 | 322 | 5110 | English | Administrative Salaries | 31,847 | 34,451 | 36,298 | 36,298 | 38,123 | 1,825 | 5.0% |
| 100 | 10 | 322 | 5111 | English | Professional Salaries | 641,640 | 683,159 | 690,324 | 685,298 | 745,208 | 59,910 | 8.7% |
| 100 | 10 | 322 | 5113 | English | Instructional Support | 20,180 | 20,785 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 10 | 322 | 5381 | English | Maintenance, Rentals & Fees | 11,300 | 11,300 | 11,300 | 11,000 | 11,000 | 0 | 0.0% |
| 100 | 10 | 322 | 5511 | English | Other Published Materials | 5,000 | 5,000 | 5,000 | 6,000 | 5,000 | (1,000) | -16.7% |
| | | | | | **SubTotal:** | **709,967** | **754,695** | **742,922** | **738,596** | **799,331** | **60,735** | **8.2%** |
| Foreign Language: | | | | | | | | | | | | |
| 100 | 10 | 323 | 5110 | Foreign Language | Administrative Salaries | 23,316 | 24,496 | 25,108 | 25,108 | 25,673 | 565 | 2.3% |
| 100 | 10 | 323 | 5111 | Foreign Language | Professional Salaries | 416,243 | 459,100 | 480,539 | 481,836 | 524,488 | 42,652 | 8.9% |
| 100 | 10 | 323 | 5301 | Foreign Language | Consultants & Other Service | 0 | 250 | 250 | 750 | 750 | 0 | 0.0% |
| 100 | 10 | 323 | 5381 | Foreign Language | Maintenance, Rentals & Fees | 0 | 900 | 680 | 0 | 0 | 0 | #DIV/0! |
| 100 | 10 | 323 | 5510 | Foreign Language | Textbooks | 500 | 200 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 10 | 323 | 5511 | Foreign Language | Other Published Materials | 1,075 | 1,075 | 250 | 2,450 | 1,450 | (1,000) | -40.8% |
| 100 | 10 | 323 | 5515 | Foreign Language | Consumable Supplies | 425 | 560 | 975 | 1,375 | 525 | (850) | -61.8% |
| | | | | | **SubTotal:** | **441,559** | **486,581** | **507,803** | **511,520** | **552,886** | **41,367** | **8.1%** |
| Wellness: | | | | | | | | | | | | |
| 100 | 10 | 324 | 5110 | Wellness | Administrative Salaries | 11,842 | 12,441 | 12,753 | 12,753 | 13,039 | 287 | 2.2% |
| 100 | 10 | 324 | 5111 | Wellness | Professional Salaries | 453,356 | 458,941 | 460,199 | 461,305 | 437,089 | (24,216) | -5.2% |
| 100 | 10 | 324 | 5381 | Wellness | Maintenance, Rentals & Fees | 400 | 500 | 500 | 500 | 500 | 0 | 0.0% |
| 100 | 10 | 324 | 5511 | Wellness | Other Published Materials | 0 | 0 | 900 | 900 | 900 | 0 | 0.0% |
| 100 | 10 | 324 | 5515 | Wellness | Consumable Supplies | 420 | 420 | 420 | 420 | 420 | 0 | 0.0% |
| 100 | 10 | 324 | 5516 | Wellness | Durable Goods | 1,930 | 2,118 | 2,118 | 2,008 | 1,995 | (13) | -0.6% |
| | | | | | **SubTotal:** | **467,948** | **474,420** | **476,889** | **477,886** | **453,943** | **(23,942)** | **-5.0%** |
| Math: | | | | | | | | | | | | |
| 100 | 10 | 325 | 5110 | Math | Administrative Salaries | 35,719 | 33,464 | 33,464 | 36,298 | 38,123 | 1,825 | 5.0% |
| 100 | 10 | 325 | 5111 | Math | Professional Salaries | 753,003 | 800,849 | 718,469 | 689,895 | 668,439 | (21,456) | -3.1% |
| 100 | 10 | 325 | 5511 | Math | Other Published Materials | 8,065 | 14,770 | 20,155 | 21,100 | 8,500 | (12,600) | -59.7% |
| | | | | | **SubTotal:** | **796,787** | **849,083** | **772,088** | **747,293** | **715,062** | **(32,231)** | **-4.3%** |
| Performing Arts: | | | | | | | | | | | | |
| 100 | 10 | 326 | 5110 | Performing Arts | Administrative Salaries | 11,541 | 12,125 | 12,428 | 12,428 | 12,708 | 280 | 2.2% |
| 100 | 10 | 326 | 5111 | Performing Arts | Professional Salaries | 197,386 | 208,413 | 210,734 | 211,895 | 218,825 | 6,930 | 3.3% |
| 100 | 10 | 326 | 5301 | Performing Arts | Consultants & Other Service | 7,000 | 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 | 8,500 | 0 | 0.0% |
| 100 | 10 | 326 | 5510 | Performing Arts | Textbooks | 4,900 | 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 | 0 | 0 | #DIV/0! |
| 100 | 10 | 326 | 5515 | Performing Arts | Consumable Supplies | 2,000 | 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 | 6,500 | (618) | -8.7% |
| | | | | | **SubTotal:** | **238,827** | **252,138** | **254,680** | **253,842** | **260,433** | **6,592** | **2.6%** |
| Science & Tech Ed: | | | | | | | | | | | | |
| 100 | 10 | 328 | 5110 | Science & Tech Ed | Administrative Salaries | 34,622 | 36,375 | 37,285 | 37,285 | 38,123 | 839 | 2.2% |
| 100 | 10 | 328 | 5111 | Science & Tech Ed | Professional Salaries | 508,254 | 550,241 | 571,595 | 576,176 | 630,829 | 54,653 | 9.5% |
| 100 | 10 | 328 | 5381 | Science & Tech Ed | Maintenance, Rentals & Fees | 1,600 | 2,500 | 2,050 | 2,050 | 2,350 | 300 | 14.6% |
| 100 | 10 | 328 | 5510 | Science & Tech Ed | Textbooks | 32,000 | 0 | 2,115 | 0 | 0 | 0 | #DIV/0! |
| 100 | 10 | 328 | 5511 | Science & Tech Ed | Other Published Materials | 0 | 0 | 300 | 400 | 400 | 0 | 0.0% |
| 100 | 10 | 328 | 5515 | Science & Tech Ed | Consumable Supplies | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |

**Masconomet Regional School District**
**FY24 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 | FY24 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 100 | 10 | 328 | 5516 | Science & Tech Ed | Durable Goods | 420 | 450 | 220 | 2,115 | 2,335 | 220 | 10.4% |
| | | | | | **SubTotal:** | **584,896** | **597,566** | **621,565** | **626,026** | **682,037** | **56,012** | **8.9%** |
| Social Studies: | | | | | | | | | | | | |
| 100 | 10 | 329 | 5110 | Social Studies | Administrative Salaries | 34,973 | 36,744 | 37,663 | 37,663 | 37,115 | (548) | -1.5% |
| 100 | 10 | 329 | 5111 | Social Studies | Professional Salaries | 579,672 | 615,822 | 622,949 | 625,217 | 656,086 | 30,869 | 4.9% |
| 100 | 10 | 329 | 5381 | Social Studies | Maintenance, Rentals & Fees | 6,000 | 8,000 | 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 | 1,810 | 0 | 0.0% |
| 100 | 10 | 329 | 5515 | Social Studies | Consumable Supplies | 5,500 | 6,000 | 6,000 | 6,000 | 5,000 | (1,000) | -16.7% |
| | | | | | **SubTotal:** | **628,145** | **668,566** | **676,612** | **678,690** | **708,011** | **29,321** | **4.3%** |
| Co-Curricular: | | | | | | | | | | | | |
| 100 | 10 | 341 | 5122 | Co-Curricular | Stipends | 52,071 | 52,071 | 52,071 | 53,239 | 55,539 | 2,300 | 4.3% |
| 100 | 10 | 341 | 5381 | Co-Curricular | Maintenance, Rentals & Fees | 3,370 | 3,600 | 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 | 3,350 | 0 | 0.0% |
| 100 | 10 | 341 | 5516 | Co-Curricular | Durable Goods | 3,220 | 540 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **61,961** | **59,561** | **59,021** | **60,189** | **62,489** | **2,300** | **3.8%** |
| Health Services: | | | | | | | | | | | | |
| 100 | 10 | 345 | 5111 | Health Services | Professional Salaries | 76,743 | 80,053 | 80,053 | 92,964 | 97,432 | 4,468 | 4.8% |
| 100 | 10 | 345 | 5114 | Health Services | Non-Instructional Support | 28,779 | 29,524 | 30,483 | 31,249 | 31,953 | 704 | 2.3% |
| 100 | 10 | 345 | 5511 | Health Services | Other Published Materials | 200 | 200 | 55 | 55 | 0 | (55) | -100.0% |
| 100 | 10 | 345 | 5515 | Health Services | Consumable Supplies | 2,068 | 2,325 | 2,525 | 3,475 | 4,325 | 850 | 24.5% |
| 100 | 10 | 345 | 5516 | Health Services | Durable Goods | 0 | 1,500 | 500 | 500 | 925 | 425 | 85.0% |
| | | | | | **SubTotal:** | **107,790** | **113,602** | **113,616** | **128,243** | **134,635** | **6,392** | **5.0%** |
| | | | | | **TOTAL:** | **6,601,050** | **6,837,727** | **6,849,002** | **6,840,956** | **7,167,172** | **326,216** | **4.8%** |

**Masconomet Regional School District**
**FY24 Operating Budget**
**Districtwide Offices Costs by Department**
**(Before Offsets)**

| Operating Unit | Department | FY20 Budget | FY21 Budget | FY22 Budget* | FY23 Budget** | FY24 Budget*** | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|
| Student Services | Psychological Services | $227,655 | $238,291 | $241,166 | $241,166 | $257,436 | $16,270 | 6.7% |
| Student Services | Special Education | 4,677,920 | 5,332,550 | 5,792,086 | 6,062,671 | 7,459,557 | 1,396,886 | 23.0% |
| Student Services | Student Services | 250,108 | 282,502 | 285,655 | 296,832 | 320,251 | 23,419 | 7.9% |
| Student Services | Health Services | 179,009 | 20,314 | 16,816 | 12,395 | 12,945 | 550 | 4.4% |
| Other Instructional Services | District Instructional | 434,659 | 455,079 | 593,474 | 544,040 | 608,545 | 64,505 | 11.9% |
| Other Instructional Services | Professional Development | 293,045 | 305,143 | 305,894 | 302,227 | 329,634 | 27,407 | 9.1% |
| General Administration | School Committee | 42,500 | 84,436 | 92,686 | 48,603 | 49,095 | 492 | 1.0% |
| General Administration | Superintendent | 291,593 | 298,354 | 298,354 | 304,156 | 310,426 | 6,270 | 2.1% |
| Business & Support Services | Business & Finance | 603,742 | 672,400 | 679,424 | 709,798 | 786,839 | 77,041 | 10.9% |
| Business & Support Services | Human Resources | 6,459,401 | 6,391,632 | 6,694,289 | 7,582,235 | 7,463,245 | (118,990) | -1.6% |
| Business & Support Services | MIS Technology | 763,631 | 748,937 | 751,270 | 777,345 | 821,494 | 44,149 | 5.7% |
| Business & Support Services | Transportation | 963,708 | 1,024,844 | 1,111,302 | 1,155,561 | 1,332,855 | 177,294 | 15.3% |
| Campus Maintenance and Security | Crisis Response & Security | 134,187 | 143,383 | 143,297 | 206,612 | 235,906 | 29,293 | 14.2% |
| Campus Maintenance and Security | Buildings & Grounds | 1,903,227 | 1,887,831 | 1,881,367 | 2,095,879 | 2,186,891 | 91,012 | 4.3% |
| | **TOTALS:** | **$17,224,385** | **$17,885,696** | **$18,887,079** | **$20,339,519** | **$22,175,119** | **$1,835,599** | **9.0%** |

* - 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.

*** - A placeholder for FY24 Budgeted Salary Schedule and Stipend increases for All District Personnel has been incorporated in the Districtwide HR Office.

**Masconomet Regional School District**
**FY24 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 | FY24 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Psychological Services (Student Services): | | | | | | | | | | | | |
| 100 | 30 | 311 | 5115 | Psychological Serv | Psychological Serv Salary | 216,030 | 226,666 | 226,666 | 226,666 | 239,936 | 13,270 | 5.9% |
| 100 | 30 | 311 | 5304 | Psychological Serv | Testing & Assessment | 8,025 | 8,025 | 8,500 | 7,500 | 11,500 | 4,000 | 53.3% |
| 100 | 30 | 311 | 5311 | Psychological Serv | Psych Serv - Consult & Serv Prov | 3,600 | 3,600 | 6,000 | 7,000 | 6,000 | (1,000) | -14.3% |
| | | | | | **SubTotal:** | **227,655** | **238,291** | **241,166** | **241,166** | **257,436** | **16,270** | **6.7%** |
| Special Education (Student Services): | | | | | | | | | | | | |
| 100 | 30 | 312 | 5110 | Special Education | Administrative Salaries | 234,226 | 248,609 | 254,767 | 254,767 | 260,499 | 5,732 | 2.2% |
| 100 | 30 | 312 | 5111 | Special Education | Professional Salaries | 354,017 | 370,957 | 345,717 | 382,324 | 351,673 | (30,651) | -8.0% |
| 100 | 30 | 312 | 5112 | Special Education | Support Staff/Clerical Salaries | 50,108 | 53,660 | 55,874 | 55,874 | 59,966 | 4,092 | 7.3% |
| 100 | 30 | 312 | 5113 | Special Education | Instructional Support | 113,886 | 129,410 | 105,292 | 109,014 | 60,154 | (48,860) | -44.8% |
| 100 | 30 | 312 | 5301 | Special Education | Consultants & Other Svc Providers | 118,640 | 209,540 | 248,700 | 217,200 | 278,200 | 61,000 | 28.1% |
| 100 | 30 | 312 | 5320 | Special Education | Tuition In State | 181,043 | 201,634 | 72,304 | 73,151 | 169,480 | 96,329 | 131.7% |
| 100 | 30 | 312 | 5323 | Special Education | Tuition Private Schools | 2,465,061 | 2,814,176 | 2,991,768 | 3,533,528 | 4,361,706 | 828,178 | 23.4% |
| 100 | 30 | 312 | 5324 | Special Education | Tuition Collaboratives | 655,907 | 732,254 | 731,505 | 716,359 | 996,414 | 280,055 | 39.1% |
| 100 | 30 | 312 | 5330 | Special Education | Pupil Transportation | 505,032 | 572,310 | 986,160 | 720,455 | 921,465 | 201,010 | 27.9% |
| 100 | 30 | 312 | 5515 | Special Education | Consumable Supplies | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **4,677,920** | **5,332,550** | **5,792,086** | **6,062,671** | **7,459,557** | **1,396,886** | **23.0%** |
| Student Services (Student Services): | | | | | | | | | | | | |
| 100 | 30 | 313 | 5110 | Student Services | Administrative Salaries | 130,793 | 142,765 | 142,765 | 146,324 | 150,415 | 4,091 | 2.8% |
| 100 | 30 | 313 | 5112 | Student Services | Support Staff/Clerical Salaries | 57,075 | 60,197 | 61,700 | 61,700 | 64,499 | 2,799 | 4.5% |
| 100 | 30 | 313 | 5301 | Student Services | Consultants & Other Svc Providers | 1,640 | 19,640 | 19,640 | 21,640 | 30,749 | 9,109 | 42.1% |
| 100 | 30 | 313 | 5303 | Student Services | Legal Services | 45,000 | 45,000 | 45,000 | 45,000 | 50,220 | 5,220 | 11.6% |
| 100 | 30 | 313 | 5381 | Student Services | Maintenance, Rentals & Fees | 0 | 600 | 600 | 600 | 600 | 0 | 0.0% |
| 100 | 30 | 313 | 5511 | Student Services | Other Published Materials | 0 | 13,100 | 14,750 | 19,368 | 21,368 | 2,000 | 10.3% |
| 100 | 30 | 313 | 5515 | Student Services | Consumable Supplies | 15,600 | 1,200 | 1,200 | 2,200 | 2,400 | 200 | 9.1% |
| | | | | | **SubTotal:** | **250,108** | **282,502** | **285,655** | **296,832** | **320,251** | **23,419** | **7.9%** |
| Health Services (Student Services): | | | | | | | | | | | | |
| 100 | 30 | 345 | 5110 | Health Services | Administrative Salaries | 110,380 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 30 | 345 | 5112 | Health Services | Support Staff/Clerical Salaries | 52,180 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 30 | 345 | 5301 | Health Services | Consultants & Other Svc Providers | 5,000 | 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 | 2,945 | 550 | 23.0% |
| 100 | 30 | 345 | 5511 | Health Services | Other Published Materials | 3,149 | 5,200 | 4,200 | 4,200 | 4,200 | 0 | 0.0% |
| 100 | 30 | 345 | 5515 | Health Services | Consumable Supplies | 2,200 | 1,750 | 800 | 800 | 800 | 0 | 0.0% |
| 100 | 30 | 345 | 5516 | Health Services | Durable Goods | 0 | 4,019 | 4,471 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **179,009** | **20,314** | **16,816** | **12,395** | **12,945** | **550** | **4.4%** |
| District Instructional (Other Instruction Services): | | | | | | | | | | | | |
| 100 | 40 | 301 | 5110 | District Instructional | Administrative Salaries | 22,915 | 24,496 | 25,108 | 25,108 | 25,673 | 565 | 2.3% |
| 100 | 40 | 301 | 5111 | District Instructional | Professional Salaries | 43,924 | 46,569 | 47,182 | 47,182 | 48,807 | 1,626 | 3.4% |
| 100 | 40 | 301 | 5116 | District Instructional | 504 Plan Support Salaries | 22,500 | 22,500 | 22,500 | 6,500 | 6,500 | 0 | 0.0% |
| 100 | 40 | 301 | 5121 | District Instructional | Curriculum Development | 34,030 | 31,530 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 100 | 40 | 301 | 5122 | District Instructional | Stipends | 36,114 | 32,102 | 32,102 | 32,102 | 37,668 | 5,566 | 17.3% |
| 100 | 40 | 301 | 5304 | District Instructional | Testing & Assessment | 1,700 | 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 | 3,000 | 0 | 0.0% |
| 100 | 40 | 301 | 5311 | District Instructional | Psych Serv - Consult & Serv Prov | 0 | 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 | 137,055 | 4,184 | 3.1% |
| 100 | 40 | 301 | 5516 | District Instructional | Durable Goods (Tech) | 130,000 | 135,250 | 130,000 | 130,000 | 130,000 | 0 | 0.0% |
| 100 | 40 | 301 | 5630 | District Instructional | Cherry Sheet Assessments | 87,326 | 104,782 | 184,644 | 135,576 | 188,141 | 52,565 | 38.8% |
| | | | | | **SubTotal:** | **434,659** | **455,079** | **593,474** | **544,040** | **608,545** | **64,505** | **11.9%** |
| Professional Development (Other Instructional Services): | | | | | | | | | | | | |
| 100 | 40 | 307 | 5110 | Professional Development | Administrative Salaries | 97,518 | 102,340 | 104,842 | 104,842 | 107,589 | 2,747 | 2.6% |
| 100 | 40 | 307 | 5111 | Professional Development | Professional Salaries | 94,122 | 99,340 | 99,340 | 101,815 | 121,005 | 19,190 | 18.8% |
| 100 | 40 | 307 | 5120 | Professional Development | Substitutes | 15,000 | 15,000 | 16,406 | 13,125 | 15,000 | 1,875 | 14.3% |
| 100 | 40 | 307 | 5191 | Professional Development | Tuition Reimbursement | 16,600 | 15,000 | 10,000 | 10,000 | 12,500 | 2,500 | 25.0% |
| 100 | 40 | 307 | 5301 | Professional Development | Consultants & Other Svc Providers | 1,000 | 1,000 | 1,000 | 0 | 0 | 0 | #DIV/0! |
| 100 | 40 | 307 | 5305 | Professional Development | Conferences and Seminars | 33,105 | 36,763 | 36,906 | 37,806 | 37,806 | 0 | 0.0% |
| 100 | 40 | 307 | 5510 | Professional Development | Textbooks | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 40 | 307 | 5511 | Professional Development | Other Published Materials | 2,000 | 2,000 | 2,000 | 0 | 0 | 0 | #DIV/0! |
| 100 | 40 | 307 | 5515 | Professional Development | Consumable Supplies | 2,000 | 2,000 | 2,000 | 0 | 0 | 0 | #DIV/0! |
| 100 | 40 | 307 | 5730 | Professional Development | Memberships & Subscriptions | 31,700 | 31,700 | 33,400 | 34,639 | 35,734 | 1,095 | 3.2% |
| | | | | | **SubTotal:** | **293,045** | **305,143** | **305,894** | **302,227** | **329,634** | **27,407** | **9.1%** |
| School Committee (General Administration): | | | | | | | | | | | | |
| 100 | 50 | 110 | 5112 | School Committee | Support Staff/Clerical Salaries | 19,000 | 21,316 | 21,316 | 21,853 | 22,345 | 492 | 2.3% |
| 100 | 50 | 110 | 5301 | School Committee | Consultants & Other Service Providers | 0 | 44,620 | 44,620 | 0 | 0 | 0 | #DIV/0! |
| 100 | 50 | 110 | 5303 | School Committee | Legal Services | 15,000 | 10,000 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 100 | 50 | 110 | 5305 | School Committee | Conferences and Seminars | 7,500 | 7,500 | 10,750 | 10,750 | 10,750 | 0 | 0.0% |
| 100 | 50 | 110 | 5515 | School Committee | Consumable Supplies | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 100 | 50 | 110 | 5730 | School Committee | Memberships & Subscriptions | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **42,500** | **84,436** | **92,686** | **48,603** | **49,095** | **492** | **1.0%** |
| Superintendent (General Administration): | | | | | | | | | | | | |
| 100 | 50 | 120 | 5110 | Superintendent | Administrative Salaries | 206,548 | 204,390 | 204,390 | 208,470 | 213,151 | 4,681 | 2.2% |
| 100 | 50 | 120 | 5112 | Superintendent | Support Staff/Clerical Salaries | 60,259 | 69,178 | 69,178 | 70,900 | 72,489 | 1,589 | 2.2% |
| 100 | 50 | 120 | 5305 | Superintendent | Conferences and Seminars | 5,000 | 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 | 1,500 | 0 | 0.0% |
| 100 | 50 | 120 | 5342 | Superintendent | Printing | 700 | 700 | 700 | 700 | 700 | 0 | 0.0% |
| 100 | 50 | 120 | 5381 | Superintendent | Maintenance, Rentals & Fees | 4,586 | 4,586 | 4,586 | 4,586 | 4,586 | 0 | 0.0% |
| 100 | 50 | 120 | 5511 | Superintendent | Other Published Materials | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 50 | 120 | 5515 | Superintendent | Consumable Supplies | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 0 | 0.0% |
| 100 | 50 | 120 | 5516 | Superintendent | Durable Goods | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 50 | 120 | 5710 | Superintendent | Mileage & Travel Exp | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | **291,593** | **298,354** | **298,354** | **304,156** | **310,426** | **6,270** | **2.1%** |
| Business & Finance (Business & Support Services): | | | | | | | | | | | | |
| 100 | 60 | 130 | 5110 | Business & Finance | Administrative Salaries | 164,750 | 174,153 | 174,153 | 178,496 | 190,415 | 11,919 | 6.7% |
| 100 | 60 | 130 | 5112 | Business & Finance | Support Staff/Clerical Salaries | 217,902 | 249,844 | 251,861 | 258,139 | 273,368 | 15,229 | 5.9% |
| 100 | 60 | 130 | 5301 | Business & Finance | Consultants & Other Service Providers | 17,000 | 32,500 | 32,500 | 32,500 | 35,625 | 3,125 | 9.6% |
| 100 | 60 | 130 | 5302 | Business & Finance | Auditing | 28,000 | 28,000 | 28,000 | 30,800 | 30,800 | 0 | 0.0% |
| 100 | 60 | 130 | 5305 | Business & Finance | Conferences and Seminars | 12,000 | 12,000 | 7,500 | 5,000 | 5,000 | 0 | 0.0% |
| 100 | 60 | 130 | 5307 | Business & Finance | Advertising | 5,000 | 5,000 | 5,000 | 2,500 | 2,500 | 0 | 0.0% |
| 100 | 60 | 130 | 5309 | Business & Finance | Other Fees | 4,200 | 7,000 | 7,000 | 7,000 | 12,600 | 5,600 | 80.0% |
| 100 | 60 | 130 | 5517 | Business & Finance | Capital Equipment (Over $5000) | 75,393 | 75,393 | 75,393 | 67,219 | 67,219 | 0 | 0.0% |
| 100 | 60 | 130 | 5740 | Business & Finance | Property & Liability Insurance | 79,497 | 88,510 | 98,017 | 128,143 | 169,312 | 41,169 | 32.1% |

**Masconomet Regional School District**
**FY24 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 | FY24 Budget | CHG $ | CHG % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | **SubTotal:** | 603,742 | 672,400 | 679,424 | 709,798 | 786,839 | 77,041 | 10.9% |
| Human Resources (Business & Support Services): | | | | | | | | | | | | |
| 100 | 60 | 150 | 5112 | Human Resources | Support Staff/Clerical Salaries | 116,215 | 122,317 | 122,317 | 106,837 | 111,868 | 5,031 | 4.7% |
| 100 | 60 | 150 | 5125 | Human Resources | Salary Reserve | 723,904 | 264,136 | 714,647 | 1,339,471 | 929,893 | (409,578) | -30.6% |
| 100 | 60 | 150 | 5170 | Human Resources | Retirement Contribution | 1,019,316 | 1,109,012 | 1,192,756 | 1,209,050 | 1,262,086 | 53,036 | 4.4% |
| 100 | 60 | 150 | 5171 | Human Resources | Insurance Active Employees | 3,180,782 | 3,323,466 | 3,063,445 | 3,467,678 | 3,658,655 | 190,977 | 5.5% |
| 100 | 60 | 150 | 5172 | Human Resources | Insurance Retired Employees | 1,307,062 | 1,351,001 | 1,395,612 | 1,348,293 | 1,389,054 | 40,762 | 3.0% |
| 100 | 60 | 150 | 5173 | Human Resources | Workers Compensation | 70,422 | 81,000 | 75,311 | 77,174 | 77,174 | 0 | 0.0% |
| 100 | 60 | 150 | 5174 | Human Resources | Unemployment | 15,000 | 123,000 | 112,500 | 24,000 | 24,000 | 0 | 0.0% |
| 100 | 60 | 150 | 5301 | Human Resources | Consultants & Other Service Providers | 11,700 | 12,700 | 12,700 | 4,732 | 4,732 | 0 | 0.0% |
| 100 | 60 | 150 | 5307 | Human Resources | Advertising | 15,000 | 5,000 | 5,000 | 5,000 | 5,783 | 783 | 15.7% |
| | | | | | **SubTotal:** | 6,459,401 | 6,391,632 | 6,694,289 | 7,582,235 | 7,463,245 | (118,990) | -1.6% |
| MIS Technology (Business & Support Services): | | | | | | | | | | | | |
| 100 | 60 | 308 | 5110 | MIS - Technology | Administrative Salaries | 110,541 | 118,787 | 118,787 | 121,746 | 130,409 | 8,663 | 7.1% |
| 100 | 60 | 308 | 5111 | MIS - Technology | Professional Salaries | 147,351 | 155,516 | 150,083 | 153,822 | 157,271 | 3,449 | 2.2% |
| 100 | 60 | 308 | 5112 | MIS - Technology | Support Staff/Clerical Salaries | 49,801 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 60 | 308 | 5114 | MIS - Technology | Non-Instructional Support | 172,041 | 174,604 | 174,803 | 178,937 | 189,988 | 11,051 | 6.2% |
| 100 | 60 | 308 | 5301 | MIS - Technology | Consultants & Other Service Providers | 19,830 | 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 | 5,500 | 0 | 0.0% |
| 100 | 60 | 308 | 5340 | MIS - Technology | Telephone/Telecommunication | 37,550 | 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 | 75,269 | 11,899 | 18.8% |
| 100 | 60 | 308 | 5511 | MIS - Technology | Other Published Materials (Software) | 107,413 | 116,629 | 118,427 | 130,689 | 135,682 | 4,993 | 3.8% |
| 100 | 60 | 308 | 5515 | MIS - Technology | Consumable Supplies | 31,800 | 32,150 | 32,150 | 32,150 | 33,115 | 965 | 3.0% |
| 100 | 60 | 308 | 5516 | MIS - Technology | Durable Goods | 37,450 | 34,250 | 34,250 | 33,750 | 36,880 | 3,130 | 9.3% |
| | | | | | **SubTotal:** | 763,631 | 748,937 | 751,270 | 777,345 | 821,494 | 44,149 | 5.7% |
| Transportation (Business & Support Services): | | | | | | | | | | | | |
| 100 | 60 | 450 | 5122 | Transportation | Stipends | 5,856 | 5,856 | 5,856 | 5,856 | 6,000 | 144 | 2.5% |
| 100 | 60 | 450 | 5330 | Transportation | Pupil Transportation | 957,852 | 1,018,988 | 1,105,446 | 1,149,705 | 1,326,855 | 177,150 | 15.4% |
| | | | | | **SubTotal:** | 963,708 | 1,024,844 | 1,111,302 | 1,155,561 | 1,332,855 | 177,294 | 15.3% |
| Crisis Response & Security (Maintenance & Security): | | | | | | | | | | | | |
| 100 | 70 | 475 | 5111 | Crisis Response & | Professional Salaries | 63,459 | 66,979 | 66,979 | 68,648 | 83,231 | 14,583 | 21.2% |
| 100 | 70 | 475 | 5113 | Crisis Response & | Instructional Support | 30,058 | 38,540 | 38,540 | 55,366 | 69,782 | 14,415 | 26.0% |
| 100 | 70 | 475 | 5381 | Crisis Response & | Maintenance, Rentals & Fees | 14,615 | 13,380 | 13,380 | 58,200 | 58,730 | 530 | 0.9% |
| 100 | 70 | 475 | 5511 | Crisis Response & | Other Published Materials | 6,870 | 5,530 | 5,320 | 5,320 | 4,130 | (1,190) | -22.4% |
| 100 | 70 | 475 | 5515 | Crisis Response & | Consumable Supplies | 4,900 | 4,400 | 4,800 | 4,800 | 4,300 | (500) | -10.4% |
| 100 | 70 | 475 | 5516 | Crisis Response & | Durable Goods | 14,285 | 14,554 | 14,278 | 14,278 | 15,733 | 1,455 | 10.2% |
| 100 | 70 | 475 | 5517 | Crisis Response & | Capital Equipment (Over $5000) | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | | | | **SubTotal:** | 134,187 | 143,383 | 143,297 | 206,612 | 235,906 | 29,293 | 14.2% |
| Buildings & Grounds (Maintenance & Security): | | | | | | | | | | | | |
| 100 | 70 | 480 | 5110 | Buildings & Grounds | Administrative Salaries | 104,144 | 109,915 | 109,915 | 112,653 | 112,500 | (153) | -0.1% |
| 100 | 70 | 480 | 5114 | Buildings & Grounds | Non-Instructional Support | 357,707 | 320,886 | 330,892 | 332,942 | 322,138 | (10,804) | -3.2% |
| 100 | 70 | 480 | 5130 | Buildings & Grounds | Overtime | 16,600 | 16,880 | 16,880 | 16,880 | 27,680 | 10,800 | 64.0% |
| 100 | 70 | 480 | 5192 | Buildings & Grounds | Uniform Allowance | 2,400 | 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 | 280,982 | 23,540 | 9.1% |
| 100 | 70 | 480 | 5211 | Buildings & Grounds | Electricity | 333,000 | 314,453 | 321,352 | 384,350 | 423,355 | 39,005 | 10.1% |
| 100 | 70 | 480 | 5230 | Buildings & Grounds | Water | 28,000 | 27,528 | 27,363 | 27,363 | 27,363 | 0 | 0.0% |
| 100 | 70 | 480 | 5231 | Buildings & Grounds | Sewage | 74,459 | 74,459 | 77,682 | 80,390 | 90,302 | 9,912 | 12.3% |
| 100 | 70 | 480 | 5241 | Buildings & Grounds | Repairs of Buildings | 36,500 | 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 | 106,800 | 0 | 0.0% |
| 100 | 70 | 480 | 5243 | Buildings & Grounds | Electrical | 34,000 | 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 | 12,500 | 0 | 0.0% |
| 100 | 70 | 480 | 5246 | Buildings & Grounds | Hazardous Waste | 10,500 | 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 | 35,697 | 1,212 | 3.5% |
| 100 | 70 | 480 | 5249 | Buildings & Grounds | Architects and Engineers | 5,000 | 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 | 26,000 | 4,500 | 20.9% |
| 100 | 70 | 480 | 5292 | Buildings & Grounds | Landscaping & Grounds | 69,500 | 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 | 496,700 | 13,000 | 2.7% |
| 100 | 70 | 480 | 5305 | Buildings & Grounds | Conferences and Seminars | 5,500 | 5,500 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 100 | 70 | 480 | 5381 | Buildings & Grounds | Maintenance, Rentals & Fees | 15,210 | 16,126 | 16,426 | 17,317 | 17,317 | 0 | 0.0% |
| 100 | 70 | 480 | 5450 | Buildings & Grounds | Custodial Supplies | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 100 | 70 | 480 | 5480 | Buildings & Grounds | Vehicular O & M | 13,500 | 11,500 | 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 | 30,657 | 0 | 0.0% |
| 100 | 70 | 480 | 5516 | Buildings & Grounds | Durable Goods | 18,750 | 9,280 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| | | | | | **SubTotal:** | 1,903,227 | 1,887,831 | 1,881,367 | 2,095,879 | 2,186,891 | 91,012 | 4.3% |
| | | | | | **TOTAL:** | 17,224,385 | 17,885,696 | 18,887,079 | 20,339,519 | 22,175,119 | 1,835,599 | 9.0% |

# MASCONOMET REGIONAL SCHOOL DISTRICT

FY24 Athletic and Co-Curricular User Fee Summary

March 15, 2023

| Sport | Season | FY22A | FY23A | FY24B | 1 YEAR CHG $ | 1 YEAR CHG % |
|---|---|---|---|---|---|---|
| Cheerleading | Fall | $500 | $375 | $375 | $0 | 0% |
| Cross Country | Fall | $350 | $263 | $263 | $0 | 0% |
| Field Hockey | Fall | $500 | $375 | $375 | $0 | 0% |
| Football | Fall | $650 | $488 | $488 | $0 | 0% |
| Golf | Fall | $550 | $413 | $413 | $0 | 0% |
| Boys Soccer | Fall | $500 | $375 | $375 | $0 | 0% |
| Girls Soccer | Fall | $500 | $375 | $375 | $0 | 0% |
| Volleyball | Fall | $650 | $488 | $488 | $0 | 0% |
| Baseball | Spring | $600 | $450 | $450 | $0 | 0% |
| Boys Lacrosse | Spring | $500 | $375 | $375 | $0 | 0% |
| Girls Lacrosse | Spring | $500 | $375 | $375 | $0 | 0% |
| Softball | Spring | $550 | $413 | $413 | $0 | 0% |
| Track & Field | Spring | $300 | $225 | $225 | $0 | 0% |
| Boys Tennis | Spring | $500 | $375 | $375 | $0 | 0% |
| Girls Tennis | Spring | $500 | $375 | $375 | $0 | 0% |
| Boys Basketball | Winter | $700 | $525 | $525 | $0 | 0% |
| Girls Basketball | Winter | $700 | $525 | $525 | $0 | 0% |
| Gymnastics | Winter | $600 | $450 | $450 | $0 | 0% |
| Boys Ice Hockey | Winter | $1,050 | $788 | $788 | $0 | 0% |
| Girls Ice Hockey | Winter | $1,050 | $788 | $788 | $0 | 0% |
| Ski Team | Winter | $300 | $225 | $225 | $0 | 0% |
| Swim/Dive Team | Winter | $400 | $300 | $300 | $0 | 0% |
| Indoor Track | Winter | $350 | $263 | $263 | $0 | 0% |
| Wrestling (Co-Op at Essex Tech) | Winter | N/A | N/A | N/A | N/A | N/A |

| HS Co-Curricular Activities* | FY22A | FY23A | FY24B | 1 YEAR CHG $ | 1 YEAR CHG % |
|---|---|---|---|---|---|
| Best Buddies | $65 | $49 | $49 | $0 | 0% |
| Chinese | $65 | $49 | $49 | $0 | 0% |
| Drama/Spring Production | $100 | $75 | $75 | $0 | 0% |
| Drama/Fall Production | $100 | $75 | $75 | $0 | 0% |
| Drama/Winter Production | $100 | $75 | $75 | $0 | 0% |
| Environmental | $65 | $49 | $49 | $0 | 0% |
| French | $65 | $49 | $49 | $0 | 0% |
| DECA | $65 | $49 | $49 | $0 | 0% |
| Global Inititiative Volunteers (GIV) | $65 | $49 | $49 | $0 | 0% |

| | | | | | |
|---|---|---|---|---|---|
| Math Team | $100 | $75 | $75 | $0 | 0% |
| Model UN | $100 | $75 | $75 | $0 | 0% |
| Photography | $65 | $49 | $49 | $0 | 0% |
| Science Team | $100 | $75 | $75 | $0 | 0% |
| Spanish | $65 | $49 | $49 | $0 | 0% |
| Ultimate Frisbee | $100 | $75 | $75 | $0 | 0% |
| WBMT | $100 | $75 | $75 | $0 | 0% |
| Women & Gender Studies | $65 | $49 | $49 | $0 | 0% |
| Skating Club | $100 | $75 | $75 | $0 | 0% |
| Psychology Club | $65 | $49 | $49 | $0 | 0% |
| Chess Club | $65 | $49 | $49 | $0 | 0% |
| Rocketry Club | $0 | $49 | $49 | $0 | 0% |
| Poetry Club | $0 | $49 | $49 | $0 | 0% |
| Debate Club | $0 | $49 | $49 | $0 | 0% |
| Dance Club | $0 | $49 | $49 | $0 | 0% |

| | | | | 1 YEAR | |
|---|---|---|---|---|---|
| **MS Co-Curricular Activities*** | **FY22A** | **FY23A** | **FY24B** | **CHG $** | **CHG %** |
| Drama/ Spring Production | $100 | $75 | $75 | $0 | 0% |
| Masco Excels | $65 | $49 | $49 | $0 | 0% |
| Math Team | $65 | $49 | $49 | $0 | 0% |
| Newspaper | $65 | $49 | $49 | $0 | 0% |
| STEM | $100 | $75 | $75 | $0 | 0% |
| Yearbook | $65 | $49 | $49 | $0 | 0% |

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

# MASCONOMET REGIONAL SCHOOL DISTRICT

FY24 Athletic Costs and Participant Summary

As of March 15, 2023

| Sport | Season | Total 4 YR AVG | Paid Total 4 YR AVG | Salaries | Transportation | Consumables | Durables | Contracted Svcs | Maint, Rent & Fees | General Overhead | Total | **Revised User Fee** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cheerleading | Fall | 25 | 23 | $8,163 | $5,067 | $0 | $0 | $0 | $6,200 | $7,181 | $26,611 | $375 |
| Cross Country | Fall | 83 | 82 | $26,126 | $9,384 | $400 | $0 | $480 | $4,100 | $24,328 | $64,818 | $263 |
| Field Hockey | Fall | 55 | 53 | $19,304 | $6,041 | $1,600 | $0 | $4,700 | $1,800 | $15,974 | $49,419 | $375 |
| Football | Fall | 77 | 72 | $33,395 | $12,492 | $5,450 | $0 | $15,800 | $8,500 | $22,643 | $98,280 | $488 |
| Golf | Fall | 12 | 12 | $8,572 | $5,919 | $700 | $0 | $0 | $2,200 | $3,517 | $20,908 | $413 |
| Boys Soccer | Fall | 62 | 60 | $19,889 | $5,513 | $1,733 | $0 | $4,652 | $150 | $18,026 | $49,963 | $375 |
| Girls Soccer | Fall | 58 | 55 | $19,889 | $5,513 | $1,733 | $0 | $4,652 | $150 | $17,073 | $49,010 | $375 |
| Volleyball | Fall | 27 | 25 | $19,275 | $7,392 | $900 | $0 | $4,480 | $0 | $7,987 | $40,034 | $488 |
| Baseball | Spring | 43 | 43 | $19,694 | $7,214 | $3,050 | $0 | $5,100 | $600 | $12,604 | $48,262 | $450 |
| Boys Lacrosse | Spring | 44 | 42 | $15,740 | $5,619 | $1,900 | $0 | $3,650 | $150 | $12,823 | $39,882 | $375 |
| Girls Lacrosse | Spring | 30 | 29 | $15,735 | $5,619 | $900 | $0 | $3,650 | $150 | $8,793 | $34,847 | $375 |
| Softball | Spring | 42 | 39 | $19,184 | $5,314 | $1,450 | $0 | $4,485 | $600 | $12,164 | $43,197 | $413 |
| Track & Field | Spring | 128 | 126 | $33,180 | $10,148 | $500 | $0 | $2,400 | $0 | $37,518 | $83,746 | $225 |
| Boys Tennis | Spring | 14 | 14 | $5,715 | $3,050 | $600 | $0 | $0 | $250 | $4,103 | $13,718 | $375 |
| Girls Tennis | Spring | 22 | 21 | $5,715 | $3,050 | $600 | $0 | $0 | $250 | $6,448 | $16,063 | $375 |
| Boys Basketball | Winter | 39 | 36 | $25,711 | $6,950 | $1,250 | $0 | $6,045 | $150 | $11,504 | $51,610 | $525 |
| Girls Basketball | Winter | 31 | 28 | $25,711 | $6,950 | $1,250 | $0 | $6,045 | $150 | $8,940 | $49,046 | $525 |
| Gymnastics | Winter | 22 | 22 | $4,898 | $2,129 | $1,080 | $0 | $1,150 | $4,000 | $6,448 | $19,705 | $450 |
| Boys Ice Hockey | Winter | 41 | 41 | $17,760 | $4,000 | $3,238 | $0 | $4,550 | $29,000 | $12,017 | $70,565 | $788 |
| Girls Ice Hockey | Winter | 22 | 22 | $13,270 | $4,000 | $2,603 | $0 | $3,550 | $28,800 | $6,375 | $58,598 | $788 |
| Ski Team | Winter | 56 | 56 | $8,572 | $3,419 | $500 | $0 | $0 | $1,400 | $16,267 | $30,158 | $225 |
| Swim/Dive Team | Winter | 30 | 29 | $10,409 | $1,290 | $500 | $0 | $1,150 | $7,500 | $8,866 | $29,715 | $300 |
| Indoor Track | Winter | 84 | 81 | $26,126 | $12,140 | $500 | $0 | $0 | $3,000 | $24,474 | $66,240 | $263 |
| Wrestling* | Winter | 13 | 12 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $488 |
| **Totals Athletics:** | | 1057 | 1018 | $402,033 | $138,213 | $32,435 | $0 | $76,539 | $99,100 | $306,077 | $1,054,397 | |
| **Overhead Totals:** | | | | $186,537 | $1,025 | $6,360 | $44,340 | $40,190 | $27,625 | n/a | | |
| **Total Athletics:** | | | | $588,570 | $139,238 | $38,795 | $44,340 | $116,729 | $126,725 | | $1,054,397 | |

*Essex Tech will host Wrestling Program in FY23 & FY24. When Masco hosts any Co-op Program, Co-op Athlethes are required to pay the full "Gross Fee".

**MASCONOMET REGIONAL SCHOOL DISTRICT**

FY24 Athletic Costs and Participant Summary

As of March 15, 2023

| | | Total Participants | | | | | | Scholarships | | | | | | Paid Participants | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sport | Season | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 | 4 YR AVG | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 | 4 YR AVG | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 | 4 YR AVG |
| Cheerleading | Fall | 34 | 34 | 25 | 20 | 19 | 25 | 2 | 0 | 0 | 1 | 7 | 2 | 32 | 34 | 25 | 19 | 12 | 23 |
| Cross Country | Fall | 110 | 92 | 99 | 82 | 59 | 83 | 2 | 1 | 1 | 0 | 1 | 1 | 108 | 91 | 98 | 82 | 58 | 82 |
| Field Hockey | Fall | 46 | 60 | 56 | 55 | 47 | 55 | 3 | 1 | 2 | 1 | 2 | 2 | 43 | 59 | 54 | 54 | 45 | 53 |
| Football | Fall | 79 | 83 | 79 | 77 | 70 | 77 | 3 | 1 | 3 | 9 | 9 | 6 | 76 | 82 | 76 | 68 | 61 | 72 |
| Golf | Fall | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 0 | 1 | 1 | 0 | 1 | 12 | 12 | 11 | 11 | 12 | 12 |
| Boys Soccer | Fall | 56 | 62 | 61 | 57 | 66 | 62 | 0 | 0 | 1 | 1 | 4 | 2 | 56 | 62 | 60 | 56 | 62 | 60 |
| Girls Soccer | Fall | 57 | 61 | 57 | 56 | 59 | 58 | 1 | 2 | 4 | 5 | 4 | 4 | 56 | 59 | 53 | 51 | 55 | 55 |
| Volleyball | Fall | 24 | 26 | 29 | 27 | 27 | 27 | 1 | 3 | 2 | 3 | 1 | 2 | 23 | 23 | 27 | 24 | 26 | 25 |
| Baseball | Spring | 46 | 45 | 49 | 42 | 36 | 43 | 1 | 0 | 1 | 1 | 0 | 1 | 45 | 45 | 48 | 41 | 36 | 43 |
| Boys Lacrosse | Spring | 46 | 40 | 43 | 40 | 52 | 44 | 4 | 2 | 2 | 2 | 1 | 2 | 42 | 38 | 41 | 38 | 51 | 42 |
| Girls Lacrosse | Spring | 41 | 38 | 32 | 25 | 25 | 30 | 2 | 3 | 0 | 0 | 0 | 1 | 39 | 35 | 32 | 25 | 25 | 29 |
| Softball | Spring | 48 | 44 | 48 | 46 | 28 | 42 | 0 | 3 | 3 | 2 | 3 | 3 | 48 | 41 | 45 | 44 | 25 | 39 |
| Track & Field | Spring | 168 | 125 | 129 | 112 | 146 | 128 | 5 | 3 | 2 | 0 | 5 | 3 | 163 | 122 | 127 | 112 | 141 | 126 |
| Boys Tennis | Spring | 11 | 12 | 15 | 15 | 14 | 14 | 1 | 1 | 1 | 0 | 0 | 1 | 10 | 11 | 14 | 15 | 14 | 14 |
| Girls Tennis | Spring | 22 | 19 | 25 | 21 | 23 | 22 | 3 | 2 | 1 | 2 | 0 | 1 | 19 | 17 | 24 | 19 | 23 | 21 |
| Boys Basketball | Winter | 41 | 36 | 40 | 40 | 41 | 39 | 2 | 2 | 2 | 4 | 5 | 3 | 39 | 34 | 38 | 36 | 36 | 36 |
| Girls Basketball | Winter | 23 | 30 | 32 | 32 | 28 | 31 | 2 | 3 | 2 | 2 | 3 | 3 | 21 | 27 | 30 | 30 | 25 | 28 |
| Gymnastics | Winter | 26 | 24 | 23 | 23 | 18 | 22 | 0 | 0 | 0 | 0 | 1 | 0 | 26 | 24 | 23 | 23 | 17 | 22 |
| Boys Ice Hockey | Winter | 33 | 39 | 43 | 40 | 42 | 41 | 2 | 1 | 1 | 0 | 0 | 1 | 31 | 38 | 42 | 40 | 42 | 41 |
| Girls Ice Hockey | Winter | 23 | 20 | 22 | 18 | 27 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | 20 | 22 | 18 | 27 | 22 |
| Ski Team | Winter | 49 | 45 | 60 | 61 | 56 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 49 | 45 | 60 | 61 | 56 | 56 |
| Swim/Dive Team | Winter | 44 | 44 | 41 | 19 | 17 | 30 | 0 | 2 | 1 | 1 | 3 | 2 | 44 | 42 | 40 | 18 | 14 | 29 |
| Indoor Track | Winter | 110 | 90 | 85 | 63 | 96 | 84 | 6 | 3 | 2 | 0 | 4 | 2 | 104 | 87 | 83 | 63 | 92 | 81 |
| Wrestling | Winter | 17 | 22 | 12 | 9 | 9 | 13 | 3 | 2 | 0 | 1 | 0 | 1 | 14 | 20 | 12 | 8 | 9 | 12 |
| **Totals Athletics:** | | 1166 | 1103 | 1117 | 992 | 1017 | 1057 | 43 | 35 | 32 | 36 | 53 | 39 | 1123 | 1068 | 1085 | 956 | 964 | 1018 |
| | | | | | | | | Scholarship $: | $19,350 | $16,150 | $17,450 | $21,300 | $27,800 | $20,675 | | | | | |

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**

***FY24 Operating Budget: Summary Priority Overlay Template Submissions***

**Requests NOT included in the Adopted FY24 Budget as of March 15, 2023**

## Category 1: New Faculty Positions including Stipended Positions

| Submitted by: | Position Decription | | Est Cost | Comments |
|---|---|---|---|---|
| *Student Services* | Speech & Language Pathologist (0.5 FTE) | $ | 40,000 | Increase in students with autism requiring SLP assessment, social prag intervention, teacher consultation and home services (Masters Step 8) |
| *Student Services* | Benefits cost for new SLP | $ | 18,144 | Health and Dental for new position |
| | **Subtotal:** | **$** | **58,144** | |

## Category 2: New Administrative/Support Positions

| Submitted by: | Position Description | | Est Cost | Comments |
|---|---|---|---|---|
| *C&I* | Director of Curriculum, Assessment and Instruction (1.0 FTE) | $ | 140,000 | To coordinate implementation of the curriculum initiatives, and assessment and instructional practices as well as District PD Plan |
| *C&I* | Benefits cost for new Director position | $ | 18,144 | Health and Dental for new position |
| *HS* | Essex-Tech After Dark Program | $ | 60,000 | Provides vocational education opportunities for juniors and seniors who are not enrolled as full-time students at Essex-Tech (ENSATS) |
| *HS* | Assistant Football Coach Stipend | $ | 5,412 | Stipend = $5,412 |
| *MS* | PT Admin Asst. for MS Main Office | $ | 18,018 | Position needed to monitor access to main entry, manages and executes the Raptor visitor system, covers the main office for breaks, assists with general office tasks, phone calls, dismissals, and teacher inquiries. School Year position at 19 hrs/week, 183 days/year |
| *Finance & Operations* | Outdoor HS Graduation under Tent | $ | 50,000 | Large tent, stage, lighting, etc needed to hold outdoor Graduation ceremony under Tent |
| *Finance & Operations* | Assistant Gymnastics Coach Stipend | $ | 3,747 | Participation consistently running at 20+ student/athletes supports the need for a second coach |
| | **Subtotal:** | **$** | **295,321** | |

## 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 |
|---|---|---|---|---|
| *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 in FY22. |
| | **Subtotal:** | **$** | **137,500** | |

**TOTAL: $ 490,965**

## *MASCONOMET REGIONAL SCHOOL DISTRICT*

FY24 General Fund Forecast

March 15, 2023

| **Total Expenditures** | *Adopted FY22* | *Adopted FY23* | *Adopted FY24* | *Forecast FY25* | *Chg $* | *Chg %* |
|---|---|---|---|---|---|---|
| General Operating Expenses (before Offsets) | $38,530,480 | $39,770,354 | $42,571,783 | $44,416,491 | $1,844,708 | 4.3% |
| Less Expense Offsets | 1,809,991 | 2,195,972 | 2,814,097 | 2,712,047 | (102,050) | -3.6% |
| General Operating Expenses (after Offsets) | 36,720,489 | 37,574,382 | 39,757,686 | 41,704,444 | 1,946,758 | 4.9% |
| Capital Costs including Debt Service Expense | 1,582,000 | 792,750 | 449,050 | 592,699 | 143,649 | 32.0% |
| ***Total Expenditures*** | **$38,302,489** | **$38,367,132** | **$40,206,736** | **$42,297,142** | **$2,090,406** | **5.2%** |

| **Total Funding Sources** | *Adopted FY22* | *Adopted FY23* | *Adopted FY24* | *Forecast FY24* | *Chg $* | *Chg %* |
|---|---|---|---|---|---|---|
| **State Aid** | | | | | | |
| Chapter 70 | $5,253,339 | $5,304,129 | $5,403,309 | $5,450,529 | $47,220 | 0.9% |
| Transportation Reimbursement | 588,428 | 669,987 | 701,305 | 701,305 | 0 | 0.0% |
| MSBA Debt Service Reimbursement | 1,291,498 | 1,291,498 | - | - | 0 | #DIV/0! |
| Charter School Tuition Reimbursement | 12,385 | 5,978 | 31,456 | 31,456 | 0 | 0.0% |
| **Local Receipts** | | | | | | |
| Interest Income | 48,000 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| Fees Collected | 34,000 | 34,000 | 34,000 | 34,000 | 0 | 0.0% |
| Miscellaneous Receipts | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| Excess and Deficiency | 361,567 | 551,844 | 1,126,968 | $110,000 | (1,016,968) | -90.2% |
| Fund Transfers In | 747,901 | 566,655 | 467,500 | $467,500 | 0 | 0.0% |
| **Federal Aid** | | | | | | |
| Medicaid Reimbursement | 24,000 | 33,933 | 33,933 | 33,933 | 0 | 0.0% |
| ***Total Funding Sources*** | **$8,371,118** | **$8,480,024** | **$7,820,471** | **$6,850,723** | **($969,748)** | **-12.4%** |

| **Net Assessment including Deb Service** | *Adopted FY22* | *Adopted FY23* | *Adopted FY24* | *Forecast FY25* | *Chg $* | *Chg %* |
|---|---|---|---|---|---|---|
| Total Expenditures | 38,302,489 | 38,367,132 | 40,206,736 | 42,297,142 | 2,090,406 | 5.2% |
| Less Total Funding Sources | (8,371,118) | (8,480,024) | (7,820,471) | (6,850,723) | (969,748) | -12.4% |
| ***Total Net Assessment including Debt*** | **$29,931,371** | **$29,887,107** | **$32,386,265** | **$35,446,419** | **$5,559,312** | **17.2%** |
| | | | | | | |
| **Operating Assessment** | **$29,640,869** | **$30,385,855** | **$31,937,215** | **$34,853,720** | **$2,916,505** | **9.1%** |
| **Capital Assessment including Debt Service** | **$290,502** | **($498,748)** | **$449,050** | **$592,699** | **$143,649** | **32.0%** |

**MASCONOMET REGIONAL SCHOOL DISTRICT**

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

March 15, 2023

| Expense Category | FY25 Forecast | | FY24 Budget | | VS PR YR | |
|---|---|---|---|---|---|---|
| | Tot $ | % of Tot | Tot $ | % of Tot | Chg $ | Chg % |
| Salaries | $ 24,612,447 | 55.4% | $ 23,764,733 | 55.8% | $847,715 | 3.6% |
| Insurance Benefits (Active and Retired) | $ 5,272,313 | 11.9% | $ 5,047,709 | 11.9% | $224,604 | 4.4% |
| Out-of-District Tuition | $ 5,873,428 | 13.2% | $ 5,527,600 | 13.0% | $345,828 | 6.3% |
| Maintenance & Security (non-salary) | $ 1,904,290 | 4.3% | $ 1,807,466 | 4.2% | $96,824 | 5.4% |
| Retirement Contribution | $ 1,318,856 | 3.0% | $ 1,262,086 | 3.0% | $56,770 | 4.5% |
| Transportation - Regular Ed | $ 1,399,498 | 3.2% | $ 1,332,855 | 3.1% | $66,643 | 5.0% |
| Transportation - Special Ed | $ 967,538 | 2.2% | $ 921,465 | 2.2% | $46,073 | 5.0% |
| MIS & Instructional Technology (non-salary) | $ 688,658 | 1.6% | $ 610,881 | 1.4% | $77,776 | 12.7% |
| Athletics (non-salary) | $ 481,482 | 1.1% | $ 465,829 | 1.1% | $15,654 | 3.4% |
| Student Services Consultants & Svc Providers | $ 335,946 | 0.8% | $ 319,949 | 0.8% | $15,997 | 5.0% |
| School Choice & Charter School Sending Tuition | $ 188,141 | 0.4% | $ 188,141 | 0.4% | $0 | 0.0% |
| Property, Liability & WC Insurance | $ 265,732 | 0.6% | $ 246,486 | 0.6% | $19,246 | 7.8% |
| Unemployment | $ 24,000 | 0.1% | $ 24,000 | 0.1% | $0 | 0.0% |
| All Other | $ 1,084,161 | 2.4% | $ 1,052,583 | 2.5% | $31,577 | 3.0% |
| **Totals:** | **$ 44,416,491** | **100.0%** | **$ 42,571,783** | **100.0%** | **$1,844,708** | **4.3%** |

**MASCONOMET REGIONAL SCHOOL DISTRICT**

FY24 Forecast Fund Transfers and Offsets In

March 15, 2023

| Revenue Transfers In | FY24 Budget | FY25 Forecast | CHG $ | CHG % |
|---|---|---|---|---|
| Athletics & Co-Curricular | $408,500 | $408,500 | $0 | 0.0% |
| Non-Resident Tuition - International | 0 | 0 | 0 | #DIV/0! |
| Food Service | 59,000 | 59,000 | 0 | 0.0% |
| Non-Resident Tuition In | 0 | 0 | 0 | #DIV/0! |
| Total Revenue Transfers In: | $467,500 | $467,500 | $0 | 0.0% |

| Offsets In | FY24 Budget | FY25 Forecast | CHG $ | CHG % |
|---|---|---|---|---|
| Circuit Breaker | $2,009,497 | $2,009,497 | $0 | 0.0% |
| School Choice | 154,304 | 154,304 | 0 | 0.0% |
| ESSER I, II, & III | 102,050 | 0 | (102,050) | -100.0% |
| Title 1 | 77,064 | 77,064 | 0 | 0.0% |
| SummerSchool/ESY | 0 | 0 | 0 | #DIV/0! |
| Use of Facilities | 21,800 | 21,800 | 0 | 0.0% |
| SPED IDEA 240 | 449,382 | 449,382 | 0 | 0.0% |
| Total Offsets In: | $2,814,097 | $2,712,047 | ($102,050) | -3.6% |

# MASCO Loan Amortization Schedule (Estimated)

## Loan Information

| | |
|---|---|
| Loan Amount | 7,000,000 |
| Annual Interest Rate | 7.50% |
| Term of Loan in Years | 30 |
| First Payment Date | 7/1/2025 |
| Payment Frequency | Annual |
| Compound Period | Annual |
| Payment Type | End of Period |
| Rounding | On |
| **Annual Payment** | **592,698.65** |

## Summary

| | |
|---|---|
| Rate (per period) | 7.500% |
| Total Payments | 17,780,960 |
| Total Interest | 10,780,960 |
| Est. Interest Savings | - |

## Amortization Schedule

| No. | Due Date | Payment Due | Additional Payment | Interest | Principal | Balance |
|---|---|---|---|---|---|---|
| | | | | | | 7,000,000.00 |
| 1 | 7/1/25 | 592,698.65 | | 525,000.00 | 67,698.65 | 6,932,301.35 |
| 2 | 7/1/26 | 592,698.65 | | 519,922.60 | 72,776.05 | 6,859,525.30 |
| 3 | 7/1/27 | 592,698.65 | | 514,464.40 | 78,234.25 | 6,781,291.05 |
| 4 | 7/1/28 | 592,698.65 | | 508,596.83 | 84,101.82 | 6,697,189.23 |
| 5 | 7/1/29 | 592,698.65 | | 502,289.19 | 90,409.46 | 6,606,779.77 |
| 6 | 7/1/30 | 592,698.65 | | 495,508.48 | 97,190.17 | 6,509,589.60 |
| 7 | 7/1/31 | 592,698.65 | | 488,219.22 | 104,479.43 | 6,405,110.17 |
| 8 | 7/1/32 | 592,698.65 | | 480,383.26 | 112,315.39 | 6,292,794.78 |
| 9 | 7/1/33 | 592,698.65 | | 471,959.61 | 120,739.04 | 6,172,055.74 |
| 10 | 7/1/34 | 592,698.65 | | 462,904.18 | 129,794.47 | 6,042,261.27 |
| 11 | 7/1/35 | 592,698.65 | | 453,169.60 | 139,529.05 | 5,902,732.22 |
| 12 | 7/1/36 | 592,698.65 | | 442,704.92 | 149,993.73 | 5,752,738.49 |
| 13 | 7/1/37 | 592,698.65 | | 431,455.39 | 161,243.26 | 5,591,495.23 |
| 14 | 7/1/38 | 592,698.65 | | 419,362.14 | 173,336.51 | 5,418,158.72 |
| 15 | 7/1/39 | 592,698.65 | | 406,361.90 | 186,336.75 | 5,231,821.97 |
| 16 | 7/1/40 | 592,698.65 | | 392,386.65 | 200,312.00 | 5,031,509.97 |
| 17 | 7/1/41 | 592,698.65 | | 377,363.25 | 215,335.40 | 4,816,174.57 |
| 18 | 7/1/42 | 592,698.65 | | 361,213.09 | 231,485.56 | 4,584,689.01 |
| 19 | 7/1/43 | 592,698.65 | | 343,851.68 | 248,846.97 | 4,335,842.04 |
| 20 | 7/1/44 | 592,698.65 | | 325,188.15 | 267,510.50 | 4,068,331.54 |
| 21 | 7/1/45 | 592,698.65 | | 305,124.87 | 287,573.78 | 3,780,757.76 |
| 22 | 7/1/46 | 592,698.65 | | 283,556.83 | 309,141.82 | 3,471,615.94 |
| 23 | 7/1/47 | 592,698.65 | | 260,371.20 | 332,327.45 | 3,139,288.49 |
| 24 | 7/1/48 | 592,698.65 | | 235,446.64 | 357,252.01 | 2,782,036.48 |
| 25 | 7/1/49 | 592,698.65 | | 208,652.74 | 384,045.91 | 2,397,990.57 |
| 26 | 7/1/50 | 592,698.65 | | 179,849.29 | 412,849.36 | 1,985,141.21 |
| 27 | 7/1/51 | 592,698.65 | | 148,885.59 | 443,813.06 | 1,541,328.15 |
| 28 | 7/1/52 | 592,698.65 | | 115,599.61 | 477,099.04 | 1,064,229.11 |
| 29 | 7/1/53 | 592,698.65 | | 79,817.18 | 512,881.47 | 551,347.64 |
| 30 | 7/1/54 | 592,698.71 | | 41,351.07 | 551,347.64 | 0.00 |

# FY24 Budget

# MASCO Assessment Methodology Calculation Process Overview

**March 15, 2023**

**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 3 Year Average – *For Operating Assessment*

Step 2: Determine Resident Student Enrollment by Member Town as of October 1st less Resident OOD student placements less Resident students attending ENSATS (Essex Tech); calculate percent (%) of Total by Member Town using 1 Year data only – *For Capital Assessment*

Step 3: Determine General Operating Expense Budget with and without Capital Costs including Debt Service Expense

Step 4: Determine General Fund Revenue Budget with and without MSBA Debt Service Reimbursement (if applicable)

Step 5: Determine Operating Assessment Amount excluding Capital Costs including Debt Service Expense

Step 6: Determine Capital Assessment Amount including Debt Service Expense

**Operating Assessment**

Step 1: Determine the Member's Minimum Local Contribution in accordance with Net School Spending Requirements per Commissioner (see FY24 Preliminary Chapter 70 and Net School Spending)

Step 2: Determine the Member's share of the cost of Transportation pursuant to the assessment provision of the Regional Agreement (See District Level – Step 1 above)

Step 3: Determine the Member's share of all other expenditures above Minimum Local Contribution pursuant to the assessment provision of the Regional Agreement (See District Level – Step 1 above)

**Capital Assessment**

Step 1: Determine the Member's share of the cost of Capital Costs including Debt Service expense pursuant to the assessment provision of the Regional Agreement (See District Level – Step 2 above)

**Ref.: 603 CMR 41.00**

**Statutory Assessment Method**. The calculation of members' assessments pursuant to the provisions of M.G.L. c.70, § 6. Each such assessment shall be the sum of the following amounts:

1. (a) the member's required local contribution to the regional school district as determined by the Commissioner;
2. (b) the member's share of that portion of the regional school district's net school spending, as defined by M.G.L. c.70, § 2, that exceeds the total required local contribution for all members, this share to be allocated pursuant to the assessment provisions of the regional agreement; and
3. (c) the member's share of costs for transportation, capital project debt service, other capital costs, and all other expenditures not included in the regional school district's net school spending, this share to be allocated pursuant to the assessment provisions of the regional agreement.

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 2/23/2023

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

Select a Fiscal Year: 2024 Select a Regional School: Masconomet Submit Export Table

## FY2024 Preliminary Cherry Sheet Estimates
## Masconomet

| PROGRAM | FY2023 Cherry Sheet Estimate | FY2024 Governor's Local Aid Proposal | FY2024 HWM Budget Proposal | FY2024 SWM Budget Proposal | FY2024 Conference Committee |
|---|---|---|---|---|---|
| **Education Receipts :** | | | | | |
| Chapter 70 | 5,354,919 | 5,403,309 | | | |
| Charter Tuition Reimbursement | 15,714 | 31,456 | | | |
| Regional School Transportation | 701,863 | 701,305 | | | |
| **Offset Receipts :** | | | | | |
| School Choice Receiving Tuition | 96,047 | 86,235 | | | |
| **Total Estimated Receipts :** | **6,168,543** | **6,222,305** | | | |
| **Estimated Charges :** | | | | | |
| Special Education | 0 | 0 | | | |
| School Choice Sending Tuition | 114,282 | 112,589 | | | |
| Charter School Sending Tuition | 38,794 | 75,552 | | | |
| **Total Estimated Charges :** | **153,076** | **188,141** | | | |
| **Total Receipts Less Charges :** | | | | | |
| **Net Receipts :** | **6,015,467** | **6,034,164** | | | |

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

# Massachusetts Department of Elementary and Secondary Education

## FY24 Chapter 70 regional district summary

| LEA | District | Town ID | Member city or town | Foundation enrollment | Foundation budget | Required contribution | Chapter 70 Aid | Required net school spending |
|---|---|---|---|---|---|---|---|---|
| 705 | Masconomet | 38 | Boxford | 606 | 7,811,373 | 6,153,864 | | |
| 705 | Masconomet | 184 | Middleton | 537 | 6,920,489 | 5,601,343 | | |
| 705 | Masconomet | 298 | Topsfield | 471 | 6,068,339 | 4,609,054 | | |
| **705** | **Masconomet** | **999** | **Total** | **1,613** | **20,800,202** | **16,364,261** | **5,403,309** | **21,767,570** |

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Massachusetts Department of Elementary and Secondary Education

Office of District and School Finance

**Projected FY24 Charter School Tuition Payments and Reimbursements for Sending Districts (PROJ)(a)**

| | | | 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 | 3.5 | 71,772 | 0 | 3,780 | 75,552 | 3,780 | 27,676 | 31,456 | 44,096 | 3,780 | 0.0 | 0 | 0 | 27,676 | 31,456 | 31,456 |