Recommended: FY25 Budget

January 31, 2024

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MRSD FY25 Budget Process Overview

OCTOBER

- Submit E&D as of July 1, 2023 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
- Capital Planning

NOVEMBER

- Submit Final SIMS October 1st Student Enrollment to DESE
- Communicate final October 1st Resident Student Enrollment and FY25 Apportionment Percentages to Member Towns
- Update Internal Budget Tools
- MA DOR finalizes Certification of E&D as of July 1, 2023
- Meeting #1 with Member Towns (November 29, 2023)
- Capital Planning

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
- Capital Planning

JANUARY

- Finalize Annual Operating Budget Recommendation
- Present Annual Operating Budget Recommendation to SC (January 17, 2024)
- SC Budget Meetings
- Capital Planning

FEBRUARY

- SC Budget Meetings
- Mail Tentative FY25 Annual Operating Budget to Member Towns (February 16, 2024)
- Meeting #2 with Member Towns (February 7, 2024)
- Capital Planning

MARCH

- SC Budget Meetings
- Public Hearing (March 6, 2024)
- SC Adopts Final Budget (March 20, 2024)
- SC Authorizes Debt (if needed) for Capital Projects, pursuant to MGL c. 71 s. 16(d) on March 20, 2024 but no sooner than March 15, 2024
- SC provides written notice of Debt Authorization to Boards of Selectman of Member Towns within 7 days of authorization, but no later than March 27, 2024

APRIL/May

- District Treasurer Certifies Budget with Member Towns (by April 19, 2024)
- Topsfield Annual Town Meeting (May 2022)
- Boxford Annual Town Meeting (May 2022)
- Middleton Annual Town Meeting (May 2022)

FY25 Budget Calendar

OCTOBER 20, 2023	FY25 BUDGET KICK-OFF MEMO DISTRIBUTED TO MRSD BUDGET HOLDERS
OCTOBER 23, 2023	DISTRICT SUBMITS JULY 1, 2023 E & D TO MA DOR FOR CERTIFICATION
NOVEMBER 3, 2023	DISTRICT DISTRIBUTES OCTOBER 1, 2023 RESIDENT STUDENT ENROLLMENT TO TOWNS
NOVEMBER 8, 2023	MA DOR CERTIFIES DISTRICT'S JULY 1, 2023 E & D
NOVEMBER 29, 2023	FY25 BUDGET MEETING WITH TOWN OFFICIALS #1
JANUARY 17, 2024	FY25 BUDGET RECOMMENDATION PRESENTED TO THE SCHOOL COMMITTEE
JANUARY 31, 2024	SCHOOL COMMITTEE CONDUCTS FY25 BUDGET DELIBERATIONS
FEBRUARY 7, 2024	FY25 BUDGET MEETING WITH TOWN OFFICIALS #2
FEBRUARY 14, 2024	SCHOOL COMMITTEE CONDUCTS FY25 BUDGET DELIBERATIONS
FEBRUARY 16, 2024	DISTRICT MAILS TENTATIVE FY25 BUDGET TO TOWN OFFICIALS
FEBRUARY 28, 2024	SCHOOL COMMITTEE CONDUCTS FY25 BUDGET DELIBERATIONS
MARCH 6, 2024	SCHOOL COMMITTEE HOLDS FY25 BUDGET PUBLIC HEARING
MARCH 6, 2024	SCHOOL COMMITTEE CONDUCTS FY25 BUDGET DELIBERATIONS
MARCH 11, 2024 (MON)	SCHOOL COMMITTEE CONDUCTS FY25 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 13, 2024 (WED)	SCHOOL COMMITTEE CONDUCTS FY25 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 18, 2024 (MON)	SCHOOL COMMITTEE CONDUCTS FY25 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 20, 2024	SCHOOL COMMITTEE CONDUCTS FY25 BUDGET DELIBERATIONS
MARCH 20, 2024	SCHOOL COMMITTEE ADOPTS FINAL FY25 BUDGET
MARCH 20, 2024	SCHOOL COMMITTEE AUTHORIZES DEBT FOR CAPITAL PROJECTS (IF NEEDED)
MARCH 27, 2024	DISTRICT PROVIDES WRITTEN NOTICE OF DEBT AUTHORIZATION TO BOARDS OF SELECTMAN (IF NEEDED)
APRIL 12, 2024	DISTRICT TREASURER CERTIFIES FY25 BUDGET WITH TOWNS
MAY 2024	ANNUAL TOWN MEETINGS

FY25 Budget
Key Assumptions – Highlights Updated

- Revenues
  - Total Revenues are assumed to decrease by $388K (5.0%) versus FY24B.
  - Chapter 70, Regional Transportation Reimbursement, and Charter School Tuition Reimbursement reflect amounts from the Preliminary FY25 Cherry Sheet dated January 24, 2024.
  - Interest Income assumes that interest rates on District Bank Accounts will remain consistent with actual rates in FY23 and FY24.
  - Excess & Deficiency reflects the amount Certified by MA DOR for FY23 which exceeds 4% of the District's operating & capital budget.
  - Our Recommendation assumes no change to Athletic and Co-Curricular Fees in FY25.

FY25 Budget
Key Assumptions – Highlights Updated

- Salary Costs
  - Total Salary costs are assumed to increase by $581K (2.5%) versus FY24B.
  - Staffing Adjustments represent a net reduction of $180K in Salary Costs.
  - Prior Year (FY24) Replacement Savings have been carried forward into FY25 and represent a reduction of $235K in Salary Costs versus FY24B.
  - Successor CBAs for the MTA & Paraprofessional Unions for FY25 – FY27 remain to be negotiated. The FY25 Salary Placeholder reflected in our Recommendation includes funding for all COLA, STEP, Salary Advancement, Stipend, etc. associated with both Unions. Providing detail beyond this level could potentially jeopardize the Committee's bargaining position.
  - Incorporates COLA and all other contractual salary obligations specified in the CBAs for MPFT, Professional Administrator, and Support Staff Unions respectively. Successor CBAs for these three Unions will need to be negotiated beginning in FY25 for FY26 – FY28.

FY24 Budget

Key Assumptions – Highlights Updated

- Operating Costs
  - Total Operating costs are assumed to increase by $452K (2.8%) versus FY24B.
  - 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 expense areas including Student Transportation (+5.1%) and Janitorial (+2.8%).
  - Includes a 2.4% decrease in the annual appropriation from the Essex Regional Retirement Board.
  - Includes all known OOD Placements (Tuitions) and related OOD Transportation Costs.
    - Reflects a 4.7% increase (OSD estimate) in tuition rates for approved private special education programs
    - Reflects a 10% increase in tuition rates for placements at the Northshore Education Consortium
    - Incorporates a $65,000 one-time Capital Assessment from the Northshore Education Consortium
    - Reflects a decrease of 5 OOD placements (62 v 67) as compared to the FY24B
  - Includes a placeholder increase of 8% for Healthcare Premiums and 3% for Dental Premiums (+$372K).
  - School Choice and Charter School Sending Tuition reflect amounts from the Preliminary FY25 Cherry Sheet dated January 24, 2024.

FY25 Budget

Key Assumptions – Highlights Updated

- Capital Cost including Debt Service Expense
  - Comprehensive Capital Plan presented on 2/1/23.
  - At a minimum, District Administration supports the prioritization of the HVAC, Roof, & BMS project with an estimated cost of $30M to begin in FY25.
  - For FY25, District Administration supports a request of $5M to fund the estimated cost of the OPM and Designer associated with the HVAC, Roof, & BMS project.
  - District Administration will work with our Bond Advisors and Counsel to develop estimated debt service schedules as well as approval language once the School Committee has decided on how they plan to proceed with the Capital Plan for FY25.

FY25 Budget – Assessment Overview Updated

Total Expenditures	Actual FY23	Adopted FY22	Adopted F23	Adopted F24	Proposed F25	Chg $	Chg %
General Operating Expenses (before Offsets)	39,778,581	38,530,480	39,770,354	42,571,783	43,561,532	989,749	2.3%
Less Expense Offsets	2,294,060	1,809,991	2,195,972	2,814,097	2,770,663	(43,434)	-1.5%
General Operating Expenses (after Offsets)	37,484,521	36,720,489	37,574,382	39,757,686	40,790,869	1,033,183	2.6%
Capital Costs including Debt Service Expense	792,750	1,582,000	792,750	449,050	0	(449,050)	-100.0%
Total Expenditures	**$38,277,271**	**$38,302,489**	**$38,367,132**	**$40,206,736**	**$40,790,869**	**$584,133**	**1.5%**

Total Funding Sources	Actual FY23	Adopted FY22	Adopted FY23	Adopted FY24	Proposed FY25	Chg $	Chg %
State Aid							
Chapter 70	$5,354,919	$5,253,339	$5,304,129	$5,403,309	$5,498,979	$95,670	1.8%
Transportation Reimbursement	743,838	588,428	669,987	701,305	698,918	(2,387)	-0.3%
MSBA Debt Service Reimbursement	1,291,498	1,291,498	1,291,498	-	-	0	#DIV/0!
Charter School Tuition Reimbursement	36,905	12,385	5,978	31,456	45,441	13,985	44.5%
Local Receipts						0	#DIV/0!
Interest Income	192,108	48,000	12,000	12,000	190,000	178,000	1483.3%
Fees Collected	41,357	34,000	34,000	34,000	34,000	0	0.0%
Miscellaneous Receipts	26,001	10,000	10,000	10,000	10,000	0	0.0%
Excess and Deficiency	551,844	361,567	551,844	1,126,968	453,619	(673,349)	-59.7%
Fund Transfers In	566,655	747,901	566,655	467,500	467,500	0	0.0%
Federal Aid						0	#DIV/0!
Medicaid Reimbursement	131,416	24,000	33,933	33,933	33,933	(0)	0.0%
E Rate Reimbursement	0	0	0	0	0	0	#DIV/0!
Total Funding Sources	**$8,936,541**	**$8,371,118**	**$8,480,024**	**$7,820,471**	**$7,432,390**	**($388,081)**	**-5.0%**

Net Assessment including Deb Service	Actual FY23	Adopted FY22	Adopted FY23	Adopted FY24	Proposed FY25	Chg $	Chg %
Total Expenditures	38,277,271	38,302,489	38,367,132	40,206,736	40,790,869	584,133	1.5%
Less Total Funding Sources	(8,936,541)	(8,371,118)	(8,480,024)	(7,820,471)	(7,432,390)	(388,081)	-5.0%
Total Net Assessment including Debt	**$29,340,730**	**$29,931,371**	**$29,887,107**	**$32,386,264**	**$33,358,479**	**$972,215**	**3.0%**
Operating Assessment	**$29,839,478**	**$29,640,869**	**$30,385,855**	**$31,937,214**	**$33,358,479**	**$1,421,265**	**4.5%**
Capital Assessment including Debt Service	**($498,748)**	**$290,502**	**($498,748)**	**$449,050**	**$0**	**($449,050)**	**100.0%**

FY25 Budget
Assessment by Town - Updated

BOXFORD	FY22	FY23	FY24	FY25	Chg $	Chg %
Operating Assessment	$ 10,773,426	$ 11,131,422	$ 11,917,575	$ 12,422,026	$ 504,451	4.2%
Capital Assessment incl Debt Service	$ 105,545	$ (183,169)	$ 167,451	$ -	$ (167,451)	100.0%
Total Assessment	$ 10,878,971	$ 10,948,253	$ 12,085,026	$ 12,422,026	$ 337,000	2.8%

MIDDLETON	FY22	FY23	FY24	FY25	Chg $	Chg %
Operating Assessment	$ 10,473,077	$ 10,477,590	$ 10,896,460	$ 11,142,263	$ 245,803	2.3%
Capital Assessment incl Debt Service	$ 102,490	$ (171,693)	$ 150,162	$ -	$ (150,162)	100.0%
Total Assessment	$ 10,575,567	$ 10,305,897	$ 11,046,622	$ 11,142,263	$ 95,641	0.9%

TOPSFIELD	FY22	FY23	FY24	FY25	Chg $	Chg %
Operating Assessment	$ 8,394,366	$ 8,776,843	$ 9,123,180	$ 9,794,191	$ 671,011	7.4%
Capital Assessment incl Debt Service	$ 82,467	$ (143,887)	$ 131,437	$ -	$ (131,437)	100.0%
Total Assessment	$ 8,476,833	$ 8,632,957	$ 9,254,617	$ 9,794,191	$ 539,574	5.8%

DISTRICT TOTALS	FY22	FY23	FY24	FY25	Chg $	Chg %
Operating Assessment	$ 29,640,869	$ 30,385,855	$ 31,937,215	$ 33,358,479	$ 1,421,264	4.5%
Capital Assessment incl Debt Service	$ 290,502	$ (498,748)	$ 449,050	$ -	$ (449,050)	100.0%
Total Assessment	$ 29,931,371	$ 29,887,107	$ 32,386,265	$ 33,358,479	$ 972,214	3.0%

NOTE: FY25 Preliminary Cherry Sheets and FY25 Preliminary Chapter 70 Aid and Net School Spending Requirements dated 1/24/24 have been used to compile this Updated Recommendation.

Masconomet Regional School Distrct

FY25 Assessment Worksheet

January 31, 2024

Total General Fund Expenses

General Operating Expenses (after Offsets)	$40,790,869
Capital Costs including Debt Service Expense	$0
Total General Fund Expenses:	**$40,790,869**

Total General Fund Revenues

State Aid including MSBA Reimbursement for Debt Service	$6,243,338
Local Receipts	$1,155,119
Federal Aid	$33,933
Total General Fund Revenues:	**$7,432,390**

Assessment to Member Communities

Operating Assessment	$33,358,479
Capital Costs including Debt Service Expense	$0
less MSBA Debt Service Reimbursement	$0
Capital Assessment including Debt Service	$0

	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
Oct 2023	587	37.68%	500	32.09%	471	30.23%	1,558
4 YR AVG	608	37.17%	549	33.55%	479	29.28%	1,636
Assessment Calculation:							
Minimum Contribution	$ 6,271,178	37.31%	$ 5,590,819	33.26%	$ 4,948,375	29.44%	$ 16,810,372
Transportation	$ 718,850	37.17%	$ 648,798	33.55%	$ 566,331	29.28%	$ 1,933,979
Amount Above Minimum Contribution	$ 5,431,997	37.17%	$ 4,902,646	33.55%	$ 4,279,485	29.28%	$ 14,614,128
Operating Assessment	$ 12,422,026	37.24%	$ 11,142,263	33.40%	$ 9,794,191	29.36%	$ 33,358,479
Capital Assessment including Debt Service	$ -	36.93%	$ -	33.90%	$ -	29.18%	$ -
Total Assessment	$ 12,422,026		$ 11,142,263		$ 9,794,191		$ 33,358,479

MASCONOMET REGIONAL SCHOOL DISTRICT

FY25 Fund Transfers and Offsets In

January 31, 2024

Revenue Transfers In	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Proposed	CHG $	CHG %
Athletics & Co-Curricular	$408,500	$546,000	$408,500	$408,500	$408,500	$0	0.0%
Non-Resident Tuition - International	13,358	0	13,358	0	0	0	0.0%
Food Service	59,000	59,000	59,000	59,000	59,000	0	0.0%
Non-Resident Tuition In	85,797	142,901	85,797	0	0	0	0.0%
Total Revenue Transfers In:	$566,655	$747,901	$566,655	$467,500	$467,500	$0	0.0%

Offsets In	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Proposed	CHG $	CHG %
Circuit Breaker	$1,409,497	$1,179,242	$1,409,497	$2,009,497	$2,009,497	$0	0.0%
School Choice	154,304	76,000	154,304	154,304	211,572	57,268	37.1%
ESSER I, II, & III	99,388	62,135	99,388	102,050	14,095	(87,955)	-86.2%
Title 1	77,064	43,317	89,388	77,064	57,531	(19,533)	-25.3%
SummerSchool/ESY	0	2,400	0	0	0	0	0.0%
Use of Facilities	0	11,000	11,000	21,800	21,800	0	0.0%
SPED IDEA 240	553,807	435,897	432,395	449,382	456,168	6,786	1.5%
Total Offsets In:	$2,294,060	$1,809,991	$2,195,972	$2,814,097	$2,770,663	($43,434)	-1.5%

MASCONOMET REGIONAL SCHOOL DISTRICT

FY25 Budget -- Excess and Deficiency Summary

January 31, 2024

7/1/23 (FY23) E&D Certified submiited by District to MA DOR on 10/23/23 and Certified on 11/08/23	$2,061,888
Amount above 4% of FY24 Operating & Capital Budget to be used as Revenue Source in FY25 Budget	453,619
Remaining Balance of E&D after FY25 Budget Revenue Source:	$1,608,269

Statue: Any amount over 5% of the District's Operating & Capital Budget for the succeeding year (which is $2,010,337 in FY24) shall be applied to reduce the assessments of the Member Towns in the FY25 Budget.

Practice: Any amount over 4% of the District's Operating & Capital Budget for the succeeding year (which is $1,608,269 in FY24) shall be applied to reduce the assessments of the Member Towns in the FY25 Budget.

MASCONOMET REGIONAL SCHOOL DISTRICT

Multi-Year COVID-19 Grant Summary

January 31, 2024

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	32,025	562,259	703,428	53,666
Total COVID Related Grants:	$2,736,879			$786,492	$561,868	$631,425	$703,428	$53,666

MASCONOMET REGIONAL SCHOOL DISTRICT

FY25 Budget -- Major Expense Category Analysis (After Offsets)

January 31, 2024

Expense Category	FY25 Budget		FY24 Budget		VS PR YR	
	Tot $	% of Tot	Tot $	% of Tot	Chg $	Chg %
Salaries	$ 24,211,232	59.4%	$ 23,629,971	59.4%	$581,261	2.5%
Out-of-District Tuition	$ 3,164,847	7.8%	$ 3,518,103	8.8%	($353,256)	-10.0%
Insurance Benefits (Active and Retired)	$ 5,410,834	13.3%	$ 5,047,709	12.7%	$363,124	7.2%
Maintenance (non-salary)	$ 1,594,429	3.9%	$ 1,527,669	3.8%	$66,760	4.4%
Transportation - Regular Ed	$ 1,394,694	3.4%	$ 1,326,855	3.3%	$67,839	5.1%
Retirement Contribution	$ 1,251,084	3.1%	$ 1,262,086	3.2%	($11,002)	-0.9%
Transportation - Special Ed	$ 539,285	1.3%	$ 507,981	1.3%	$31,305	6.2%
MIS & Instructional Technology (non-salary)	$ 580,110	1.4%	$ 551,431	1.4%	$28,679	5.2%
High School Athletics (non-salary)	$ 495,853	1.2%	$ 465,829	1.2%	$30,024	6.4%
High School Materials, Supplies, & Resources	$ 526,921	1.3%	$ 458,513	1.2%	$68,407	14.9%
Student Services Consultants & Svc Providers	$ 405,431	1.0%	$ 319,949	0.8%	$85,482	26.7%
Property, Liability & WC Insurance	$ 274,924	0.7%	$ 246,486	0.6%	$28,438	11.5%
Middle School Materials, Supplies, & Resources	$ 212,660	0.5%	$ 199,502	0.5%	$13,158	6.6%
Business, Finance & HR (non-salary)	$ 173,981	0.4%	$ 164,259	0.4%	$9,722	5.9%
School Choice & Charter School Sending Tuition	$ 188,283	0.5%	$ 188,141	0.5%	$142	0.1%
Professional Development (non-salary)	$ 88,790	0.2%	$ 86,040	0.2%	$2,750	3.2%
Crisis Response & Security (non-salary)	$ 82,893	0.2%	$ 82,893	0.2%	$0	0.0%
Legal Services	$ 65,220	0.2%	$ 65,220	0.2%	$0	0.0%
Unemployment	$ 24,000	0.1%	$ 24,000	0.1%	$0	0.0%
All Other	$ 105,399	0.3%	$ 85,049	0.2%	$20,350	23.9%
Totals:	**$ 40,790,869**	**100.0%**	**$ 39,757,686**	**100.0%**	**$1,033,183**	**2.6%**

MASCONOMET REGIONAL SCHOOL DISTRICT

FY25 Budget -- Major Expense Category Analysis (Before Offsets)

January 31, 2024

Expense Category	FY25 Budget		FY24 Budget		VS PR YR	
	Tot $	% of Tot	Tot $	% of Tot	Chg $	Chg %
Salaries	$ 24,300,640	55.8%	$ 23,764,733	55.8%	$535,907	2.3%
Out-of-District Tuition	$ 5,174,344	11.9%	$ 5,527,600	13.0%	($353,256)	-6.4%
Insurance Benefits (Active and Retired)	$ 5,410,834	12.4%	$ 5,047,709	11.9%	$363,124	7.2%
Maintenance (non-salary)	$ 1,820,096	4.2%	$ 1,724,573	4.1%	$95,523	5.5%
Transportation - Regular Ed	$ 1,394,694	3.2%	$ 1,326,855	3.1%	$67,839	5.1%
Retirement Contribution	$ 1,251,084	2.9%	$ 1,262,086	3.0%	($11,002)	-0.9%
Transportation - Special Ed	$ 985,376	2.3%	$ 921,465	2.2%	$63,912	6.9%
MIS & Instructional Technology (non-salary)	$ 580,110	1.3%	$ 610,881	1.4%	($30,771)	-5.0%
High School Athletics (non-salary)	$ 495,853	1.1%	$ 465,829	1.1%	$30,024	6.4%
High School Materials, Supplies, & Resources	$ 526,921	1.2%	$ 458,513	1.1%	$68,407	14.9%
Student Services Consultants & Svc Providers	$ 405,431	0.9%	$ 319,949	0.8%	$85,482	26.7%
Property, Liability & WC Insurance	$ 274,924	0.6%	$ 246,486	0.6%	$28,438	11.5%
Middle School Materials, Supplies, & Resources	$ 212,660	0.5%	$ 199,502	0.5%	$13,158	6.6%
Business, Finance & HR (non-salary)	$ 173,981	0.4%	$ 164,259	0.4%	$9,722	5.9%
School Choice & Charter School Sending Tuition	$ 188,283	0.4%	$ 188,141	0.4%	$142	0.1%
Professional Development (non-salary)	$ 88,790	0.2%	$ 86,040	0.2%	$2,750	3.2%
Crisis Response & Security (non-salary)	$ 82,893	0.2%	$ 82,893	0.2%	$0	0.0%
Legal Services	$ 65,220	0.1%	$ 65,220	0.2%	$0	0.0%
Unemployment	$ 24,000	0.1%	$ 24,000	0.1%	$0	0.0%
All Other	$ 105,399	0.2%	$ 85,049	0.2%	$20,350	23.9%
Totals:	**$ 43,561,532**	**100.0%**	**$ 42,571,783**	**100.0%**	**$989,749**	**2.3%**

MASCONOMET REGIONAL SCHOOL DISTRICT

FY25 Budget -- Primary Drivers of Increased Salary Expense (After Offsets)

January 31, 2024

Driver	FY25B v FY24B $ CHG
All MTA & Paraprofessional Union Salary Changes*	837,000
Professional Administrators Union Year 3 COLA	40,000
Secretarial Union Year 3 COLA	13,000
MPFT Union Year 3 COLA	6,000
All Administrator, Secretarial & MPFT STEPs	31,000
All Non-Union Personnel COLA	59,000
Increased MS Daily Sub Days	10,000
PY ALL Staff Replacement Savings Carryforward	(235,000)
Proposed Staffing Adjustments	(180,000)
Total Change in District Salary Expense:	**$581,000**
Increase versus FY24B:	**2.5%**

* Successor CBAs for both Unions for FY25 – FY27 to be negotiated. The FY25 Salary Cost Placeholder above includes funding for all COLA, STEP, Salary Advancement, Stipends, etc. associated with both Unions. Providing detail beyond this level could potentially jeopardize the Committee's bargaining position.

Masconomet Regional School District

"Resident" Enrollment Distribution by Town

October 2, 2023*

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	Oct '23**
Boxford	777	792	768	742	708	692	691	663	622	623	600	587
Middleton	733	739	706	706	665	641	646	617	604	563	528	500
Topsfield	577	557	537	521	501	494	482	479	486	492	467	471
Total	2087	2088	2011	1969	1874	1827	1819	1759	1712	1678	1595	1558

Assessments Percentages by Town

Town	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25***	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%	37.17%	0.16%
Middleton	35.12%	35.39%	35.11%	35.86%	35.49%	35.08%	35.51%	35.08%	35.28%	34.42%	34.00%	33.55%	-0.45%
Topsfield	27.65%	26.68%	26.70%	26.46%	26.73%	27.04%	26.50%	27.23%	28.39%	28.85%	28.99%	29.28%	0.30%

Enrollment percentages that will be used to calculate FY25 Budget Assessments.

*** - Enrollment Data as of October 2, 2023 per DESE Instructions**

**** - Excludes Non-Resident Faculty Students (3) and Non-Resident Choice Students (31)**

***** - Calculated in accordance with '21, '22, & '23 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	Oct '23*	1 Year Chg #	1 Year Chg %	5 Year Chg #	5 Year Chg %
Grade 7	330	332	316	335	312	269	319	291	289	290	1	0.3%	(22)	-7.1%
Grade 8	332	326	335	322	340	315	267	321	291	281	(10)	-3.4%	(59)	-17.4%
Grade 9	309	289	289	302	298	293	268	225	270	263	(7)	-2.6%	(35)	-11.7%
Grade 10	338	305	284	284	299	295	288	264	216	267	51	23.6%	(32)	-10.7%
Grade 11	372	341	302	275	290	291	283	282	258	219	(39)	-15.1%	(71)	-24.5%
Grade 12	325	369	343	304	272	289	288	296	278	262	(16)	-5.8%	(10)	-3.7%
SP - Beyond Grade 12	5	10	10	9	15	14	14	13	8	10	2	25.0%	(5)	-33.3%
Total Masconomet:	**2,011**	**1,972**	**1,879**	**1,831**	**1,826**	**1,766**	**1,727**	**1,692**	**1,610**	**1,592**	**(18)**	**-1.1%**	**(234)**	**-12.8%**

Grade Level	Oct '14	Oct '15	Oct '16	Oct '17	Oct '18	Oct '19	Oct '20	Oct '21	Oct '22	Oct '23	1 Year Chg #	1 Year Chg %	5 Year Chg #	5 Year Chg %
Kindergarten	238	237	244	233	253	277	243	275	268	265	(3)	-1.1%	12	4.7%
Grade 1	264	244	255	256	250	264	266	282	287	271	(16)	-5.6%	21	8.4%
Grade 2	236	288	249	267	269	258	253	283	287	292	5	1.7%	23	8.6%
Grade 3	280	249	293	263	281	274	251	275	287	291	4	1.4%	10	3.6%
Grade 4	308	290	259	294	273	284	267	268	276	287	11	4.0%	14	5.1%
Grade 5	315	317	292	265	308	276	271	278	267	282	15	5.6%	(26)	-8.4%
Grade 6	328	311	330	288	260	311	267	276	269	265	(4)	-1.5%	5	1.9%
Total Tri-Town School Union:	**1,969**	**1,936**	**1,922**	**1,866**	**1,894**	**1,944**	**1,818**	**1,937**	**1,941**	**1,953**	**12**	**0.6%**	**59**	**3.1%**

* - Includes Non-Resident Faculty Students (3) and Non-Resident Choice Students (31)

MASCONOMET REGIONAL SCHOOL DISTRICT & TRI-TOWN SCHOOL UNION

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

as of October 2, 2023

Grade Level	Boxford	Middleton	Topsfield	SubTotal Residents	Faculty / Other	Choice	Totals
Grade 7	98	90	92	280	1	9	290
Grade 8	117	82	82	281	0	0	281
Grade 9	98	75	82	255	1	7	263
Grade 10	90	91	78	259	0	8	267
Grade 11	80	65	68	213	0	6	219
Grade 12	98	94	68	260	1	1	262
SP - Beyond Grade 12	6	3	1	10	0	0	10
Total Masconomet:	**587**	**500**	**471**	**1,558**	**3**	**31**	**1,592**

Grade Level	Boxford	Middleton	Topsfield	SubTotal Residents	Faculty / Other	Choice	Totals
Kindergarten	114	88	63	265	0	0	265
Grade 1	94	105	72	271	0	0	271
Grade 2	104	99	89	292	0	0	292
Grade 3	109	97	85	291	0	0	291
Grade 4	108	93	86	287	0	0	287
Grade 5	89	109	84	282	0	0	282
Grade 6	97	83	85	265	0	0	265
Total Tri-Town School Union:	**715**	**674**	**564**	**1,953**	**0**	**0**	**1,953**
Total Masco & TTU:	**1,302**	**1,174**	**1,035**	**3,511**	**3**	**31**	**3,545**

MASCONOMET REGIONAL SCHOOL DISTRICT

Total Enrollment Projection for October 2024

January 31, 2024

Grade Level	Actual Oct '23*	Projected Oct '24*	1 Year Chg #	1 Year Chg %
Grade 7	290	280	(10)	-3.4%
Grade 8	281	290	9	3.2%
Grade 9	263	236	(27)	-10.3%
Grade 10	267	263	(4)	-1.5%
Grade 11	219	267	48	21.9%
Grade 12	262	219	(43)	-16.4%
SP - Beyond Grade 12	10	10	0	0.0%
Total Masconomet:	**1,592**	**1,565**	**(27)**	**-1.7%**

*** - Includes (3) Non-Resident Faculty Students and (31) Non-Resident Choice Students.**

MASCONOMET REGIONAL SCHOOL DISTRICT
FY25 DISTRICT STAFFING SUMMARY
January 31, 2024

	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE*	FY24 FTE*	FY25 FTE	1 Year Change	5 Year Change
Building Specific Personnel:								
Administrative Staff								
Principals & Assistant Principals	5.00	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	5.70	(0.80)	(0.60)
Administrative Support Staff	9.05	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	2.00	0.00	0.00
Subtotal:	22.35	22.55	22.55	22.55	22.55	21.75	(0.80)	(0.60)
Professional Staff								
Art (Visual)	7.60	7.60	6.60	6.60	6.60	6.60	0.00	(1.00)
Business & Computer Education	4.00	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	18.20	(1.00)	(1.00)
Foreign Language	15.40	15.40	15.20	15.20	15.20	14.20	(1.00)	(1.20)
Guidance	9.40	8.40	8.40	8.40	8.40	8.40	0.00	(1.00)
Wellness	8.50	8.00	9.00	9.00	9.00	9.00	0.00	0.50
Math	19.00	19.00	18.00	18.00	18.00	17.00	(1.00)	(2.00)
Performing Arts	4.00	4.00	4.00	4.40	4.40	4.40	0.00	0.40
Science/Tech. Ed./Engineering	20.20	20.20	19.35	19.20	19.20	18.20	(1.00)	(2.00)
Social Studies	18.20	18.20	18.20	18.20	18.20	17.20	(1.00)	(1.00)
Special Education	21.00	21.00	21.00	21.00	22.00	23.00	1.00	2.00
Library	2.00	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	3.00	0.00	1.00
Subtotal:	150.50	150.00	147.95	148.20	149.20	145.20	(4.00)	(5.30)
Paraprofessionals								
Regular Education	7.58	4.58	3.98	2.98	2.90	2.90	0.00	(4.68)
Special Education	40.38	37.38	36.39	36.39	36.00	36.00	0.00	(4.38)
Subtotal:	47.96	41.96	40.37	39.37	38.90	38.90	0.00	(9.06)
Total Building Specific Staff:	**220.81**	**214.51**	**210.87**	**210.12**	**210.65**	**205.85**	**(4.80)**	**(14.96)**
Districtwide Personnel:								
Student Services	15.00	13.00	12.00	12.00	11.00	11.00	0.00	(4.00)
Other Instructional Services	2.40	2.40	2.40	2.40	2.40	3.40	1.00	1.00
General Administration	2.00	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	13.30	1.00	0.00
Campus Maintenance and Security	9.00	8.00	8.00	9.00	9.00	10.00	1.00	1.00
Total Districtwide Staff:	**41.70**	**37.70**	**36.70**	**37.70**	**36.70**	**39.70**	**3.00**	**(2.00)**
Total District Staff:	**262.51**	**252.21**	**247.57**	**247.82**	**247.35**	**245.55**	**(1.80)**	**(16.96)**

	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE	FY24 FTE	FY25 FTE	5 Year Chg	5 Year Chg %
Total District Staff:	**262.51**	**252.21**	**247.57**	**247.82**	**247.35**	**245.55**	**(16.96)**	**-6.5%**
Total District Enrollment:	**1,826**	**1,766**	**1,727**	**1,692**	**1,610**	**1,592**	**(234)**	**-12.8%**
Students to Professional Staff Ratio:	**12.1**	**11.8**	**11.7**	**11.4**	**10.8**	**11.0**	**(1.2)**	**-9.6%**

*** - Excludes ESSER III Grant funded positions (2 Adjustment Counselors, 2 HS Teachers, 1 MPFT, 1 IT Technician).**

Masconomet Regional School District
FY25 Operating Budget
High School Costs by Department
(Before Offsets)

Department	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	CHG $	CHG %
Principals Office	$684,226	$663,710	$661,210	$682,582	$694,122	$11,540	1.7%
Interdepartmental	148,334	179,069	140,314	150,397	151,010	612	0.4%
Library/Media	171,035	157,872	158,280	169,234	176,233	6,999	4.1%
Guidance	727,794	737,898	744,565	783,916	769,986	(13,930)	-1.8%
Special Education	1,449,695	1,466,763	1,417,733	1,644,456	1,770,555	126,100	7.7%
Art	583,576	565,019	564,504	584,773	596,594	11,821	2.0%
Business & Comp Ed	403,946	432,125	381,337	351,967	367,337	15,369	4.4%
English	1,459,069	1,351,560	1,361,777	1,393,294	1,400,097	6,803	0.5%
Foreign Language	1,156,264	1,116,001	1,122,043	1,158,792	1,194,274	35,482	3.1%
Wellness	533,992	526,922	530,194	511,064	530,497	19,433	3.8%
Math	1,115,216	1,174,106	1,062,661	1,117,893	1,166,573	48,680	4.4%
Performing Arts	274,754	244,068	269,795	275,297	270,987	(4,310)	-1.6%
Science & Tech Ed	1,463,303	1,406,850	1,388,894	1,471,586	1,527,792	56,206	3.8%
Social Studies	1,485,994	1,424,212	1,425,499	1,489,000	1,469,661	(19,339)	-1.3%
Athletics	1,001,701	995,807	1,002,737	1,054,399	1,094,919	40,520	3.8%
Co-Curricular	191,544	163,584	170,324	194,243	211,996	17,754	9.1%
Health Services	177,502	188,833	188,012	196,601	204,503	7,902	4.0%
TOTALS:	**$13,027,945**	**$12,794,399**	**$12,589,879**	**$13,229,492**	**$13,597,135**	**$367,643**	**2.8%**

NOTE - When comparing Actuals to Budget in any year, be aware that Salary Increases for ALL personnel have been budgeted at the District Level while actuals are reflected at the individal Account, Department, & School Level.

Masconomet Regional School District
FY25 Operating Budget
High School
(Before Offsets)

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	CHG $	CHG %
Principals Office:												
100	20	302	5110	Principals Office	Administrative Salaries	420,685	411,061	411,061	420,686	421,548	862	0.2%
100	20	302	5112	Principals Office	Support Staff/Clerical Salaries	229,528	226,019	223,519	234,066	237,744	3,678	1.6%
100	20	302	5341	Principals Office	Postage	9,033	9,000	9,000	9,000	9,900	900	10.0%
100	20	302	5342	Principals Office	Printing	2,508	2,780	2,780	2,780	2,780	0	0.0%
100	20	302	5515	Principals Office	Consumable Supplies	1,901	1,500	1,500	1,500	1,500	0	0.0%
100	20	302	5516	Principals Office	Durable Goods	0	650	650	650	650	0	0.0%
100	20	302	5520	Principals Office	Graduation	20,571	12,700	12,700	13,900	20,000	6,100	43.9%
					SubTotal:	**684,226**	**663,710**	**661,210**	**682,582**	**694,122**	**11,540**	**1.7%**
Interdepartmental:												
100	20	303	5110	Interdepartmental	Administrative Salaries	0	2,971	3,880	3,113	3,176	62	2.0%
100	20	303	5113	Interdepartmental	Instructional Support	0	24,352	0	0	0	0	#DIV/0!
100	20	303	5120	Interdepartmental	Substitutes	62,629	67,813	52,500	60,000	60,000	0	0.0%
100	20	303	5301	Interdepartmental	Consultants & Other Service	2,467	3,600	3,600	3,600	3,600	0	0.0%
100	20	303	5381	Interdepartmental	Maintenance, Rentals & Fees	47,936	44,284	44,284	47,284	47,584	300	0.6%
100	20	303	5511	Interdepartmental	Other Published Materials	205	350	350	700	700	0	0.0%
100	20	303	5515	Interdepartmental	Consumable Supplies	34,917	35,250	35,250	35,250	35,500	250	0.7%
100	20	303	5516	Interdepartmental	Durable Goods	180	450	450	450	450	0	0.0%
					SubTotal:	**148,334**	**179,069**	**140,314**	**150,397**	**151,010**	**612**	**0.4%**
Library/Media:												
100	20	305	5111	Library/Media	Professional Salaries	120,608	112,402	112,810	120,608	123,022	2,414	2.0%
100	20	305	5113	Library/Media	Instructional Support	28,741	23,527	23,527	26,683	30,223	3,540	13.3%
100	20	305	5381	Library/Media	Maintenance, Rentals & Fees	1,448	1,297	1,297	2,326	2,538	212	9.1%
100	20	305	5511	Library/Media	Other Published Materials	16,282	16,946	16,946	15,367	15,940	573	3.7%
100	20	305	5515	Library/Media	Consumable Supplies	1,144	1,350	1,350	1,100	860	(240)	-21.8%
100	20	305	5516	Library/Media	Durable Goods	2,812	2,350	2,350	3,150	3,650	500	15.9%
					SubTotal:	**171,035**	**157,872**	**158,280**	**169,234**	**176,233**	**6,999**	**4.1%**
Guidance:												
100	20	310	5110	Guidance	Administrative Salaries	92,517	55,331	55,331	56,634	57,707	1,073	1.9%
100	20	310	5111	Guidance	Professional Salaries	562,127	564,458	568,136	603,241	587,808	(15,433)	-2.6%
100	20	310	5112	Guidance	Support Staff/Clerical Salaries	55,708	94,708	94,708	98,396	101,826	3,430	3.5%
100	20	310	5301	Guidance	Consultants & Other Service	828	500	800	1,200	1,400	200	16.7%
100	20	310	5381	Guidance	Maintenance, Rentals & Fees	352	1,000	1,000	1,000	1,000	0	0.0%
100	20	310	5511	Guidance	Other Published Materials	6,371	6,997	7,425	8,160	8,210	50	0.6%
100	20	310	5515	Guidance	Consumable Supplies	9,891	14,905	17,165	15,285	12,035	(3,250)	-21.3%
					SubTotal:	**727,794**	**737,898**	**744,565**	**783,916**	**769,986**	**(13,930)**	**-1.8%**
Special Education:												
100	20	312	5111	Special Education	Professional Salaries	1,150,247	1,053,941	1,004,911	1,169,258	1,246,897	77,639	6.6%
100	20	312	5113	Special Education	Instructional Support	289,665	394,722	394,722	456,598	493,058	36,461	8.0%
100	20	312	5301	Special Education	Consultants & Other Service	9,065	17,000	17,000	17,000	29,000	12,000	70.6%
100	20	312	5515	Special Education	Consumable Supplies	718	1,100	1,100	1,600	1,600	0	0.0%
					SubTotal:	**1,449,695**	**1,466,763**	**1,417,733**	**1,644,456**	**1,770,555**	**126,100**	**7.7%**
Art:												
100	20	320	5110	Art	Administrative Salaries	40,058	38,797	38,797	40,058	40,859	801	2.0%
100	20	320	5111	Art	Professional Salaries	484,536	462,577	462,956	483,764	494,284	10,520	2.2%
100	20	320	5381	Art	Maintenance, Rentals & Fees	1,683	3,550	3,550	3,750	3,750	0	0.0%
100	20	320	5515	Art	Consumable Supplies	53,550	58,000	55,000	55,000	55,000	0	0.0%
100	20	320	5516	Art	Durable Goods	3,749	2,094	4,200	2,200	2,700	500	22.7%
					SubTotal:	**583,576**	**565,019**	**564,504**	**584,773**	**596,594**	**11,821**	**2.0%**
Business & Comp Ed:												
100	20	321	5110	Business & Comp Ed	Administrative Salaries	26,220	25,643	25,643	26,220	26,745	524	2.0%
100	20	321	5111	Business & Comp Ed	Professional Salaries	377,726	406,482	355,694	324,498	337,743	13,245	4.1%
100	20	321	5511	Business & Comp Ed	Other Published Materials	0	0	0	1,249	2,849	1,600	128.1%
100	20	321	5516	Business & Comp Ed	Durable Goods	0	0	0	0	0	0	#DIV/0!
					SubTotal:	**403,946**	**432,125**	**381,337**	**351,967**	**367,337**	**15,369**	**4.4%**
English:												
100	20	322	5110	English	Administrative Salaries	65,858	62,765	62,765	65,858	67,175	1,317	2.0%
100	20	322	5111	English	Professional Salaries	1,381,226	1,277,295	1,287,512	1,315,936	1,320,922	4,986	0.4%
100	20	322	5113	English	Instructional Support	0	0	0	0	0	0	#DIV/0!
100	20	322	5381	English	Maintenance, Rentals & Fees	0	1,000	1,000	1,500	2,500	1,000	66.7%
100	20	322	5511	English	Other Published Materials	10,885	9,000	9,000	9,000	9,000	0	0.0%
100	20	322	5516	English	Durable Goods	1,100	1,500	1,500	1,000	500	(500)	-50.0%
					SubTotal:	**1,459,069**	**1,351,560**	**1,361,777**	**1,393,294**	**1,400,097**	**6,803**	**0.5%**
Foreign Language:												
100	20	323	5110	Foreign Language	Administrative Salaries	53,666	52,485	52,485	53,666	55,135	1,469	2.7%
100	20	323	5111	Foreign Language	Professional Salaries	1,100,021	1,057,091	1,065,553	1,100,021	1,126,174	26,153	2.4%
100	20	323	5301	Foreign Language	Consultants & Other Service	0	500	500	725	0	(725)	-100.0%
100	20	323	5381	Foreign Language	Maintenance, Rentals & Fees	0	855	855	1,200	2,000	800	66.7%
100	20	323	5511	Foreign Language	Other Published Materials	2,233	4,550	2,280	2,680	10,515	7,835	292.4%
100	20	323	5515	Foreign Language	Consumable Supplies	344	520	370	500	450	(50)	-10.0%
					SubTotal:	**1,156,264**	**1,116,001**	**1,122,043**	**1,158,792**	**1,194,274**	**35,482**	**3.1%**
Wellness:												
100	20	324	5110	Wellness	Administrative Salaries	41,052	40,149	40,149	41,052	42,266	1,213	3.0%
100	20	324	5111	Wellness	Professional Salaries	455,606	439,625	443,029	427,754	443,960	16,206	3.8%
100	20	324	5113	Wellness	Instructional Support	29,108	25,057	25,057	29,841	30,528	687	2.3%
100	20	324	5381	Wellness	Maintenance, Rentals & Fees	4,773	4,355	4,355	7,613	8,445	832	10.9%
100	20	324	5510	Wellness	Textbooks	189	9,861	9,861	0	0	0	#DIV/0!
100	20	324	5511	Wellness	Other Published Materials	65	300	300	0	0	0	#DIV/0!
100	20	324	5515	Wellness	Consumable Supplies	927	4,449	4,631	581	548	(33)	-5.7%
100	20	324	5516	Wellness	Durable Goods	2,272	3,128	2,813	4,223	4,751	528	12.5%
					SubTotal:	**533,992**	**526,922**	**530,194**	**511,064**	**530,497**	**19,433**	**3.8%**
Math:												
100	20	325	5110	Math	Administrative Salaries	88,955	78,082	86,964	91,274	93,099	1,825	2.0%
100	20	325	5111	Math	Professional Salaries	992,673	1,079,224	941,808	1,001,800	1,049,424	47,624	4.8%
100	20	325	5113	Math	Instructional Support	0	0	0	0	0	0	#DIV/0!
100	20	325	5510	Math	Textbooks	0	0	0	0	0	0	#DIV/0!
100	20	325	5511	Math	Other Published Materials	33,588	16,800	33,890	24,819	24,050	(769)	-3.1%
					SubTotal:	**1,115,216**	**1,174,106**	**1,062,661**	**1,117,893**	**1,166,573**	**48,680**	**4.4%**
Performing Arts:												
100	20	326	5110	Performing Arts	Administrative Salaries	25,415	24,856	24,856	25,415	25,924	508	2.0%

Masconomet Regional School District
FY25 Operating Budget
High School
(Before Offsets)

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	CHG $	CHG %
100	20	326	5111	Performing Arts	Professional Salaries	197,997	166,113	192,789	197,331	193,594	(3,737)	-1.9%
100	20	326	5301	Performing Arts	Consultants & Other Service	32,125	29,200	29,200	29,200	29,200	0	0.0%
100	20	326	5381	Performing Arts	Maintenance, Rentals & Fees	6,734	6,500	6,500	6,500	6,500	0	0.0%
100	20	326	5510	Performing Arts	Textbooks	1,868	5,500	5,800	5,800	5,800	0	0.0%
100	20	326	5511	Performing Arts	Other Published Materials	0	4,322	0	0	0	0	#DIV/0!
100	20	326	5515	Performing Arts	Consumable Supplies	3,415	2,950	3,450	3,450	3,450	0	0.0%
100	20	326	5516	Performing Arts	Durable Goods	7,200	4,626	7,200	7,600	6,519	(1,081)	-14.2%
					SubTotal:	**274,754**	**244,068**	**269,795**	**275,297**	**270,987**	**(4,310)**	**-1.6%**
Science & Tech Ed:												
100	20	328	5110	Science & Tech Ed	Administrative Salaries	66,632	64,788	64,788	66,246	67,965	1,719	2.6%
100	20	328	5111	Science & Tech Ed	Professional Salaries	1,365,435	1,306,592	1,287,353	1,365,435	1,396,159	30,724	2.3%
100	20	328	5381	Science & Tech Ed	Maintenance, Rentals & Fees	0	2,100	2,100	3,100	2,800	(300)	-9.7%
100	20	328	5510	Science & Tech Ed	Textbooks	0	0	0	1,650	15,500	13,850	839.4%
100	20	328	5511	Science & Tech Ed	Other Published Materials	1,687	1,625	1,925	1,950	3,260	1,310	67.2%
100	20	328	5515	Science & Tech Ed	Consumable Supplies	25,080	26,405	26,953	27,800	28,634	834	3.0%
100	20	328	5516	Science & Tech Ed	Durable Goods	4,469	5,340	5,775	5,405	13,474	8,069	149.3%
					SubTotal:	**1,463,303**	**1,406,850**	**1,388,894**	**1,471,586**	**1,527,792**	**56,206**	**3.8%**
Social Studies:												
100	20	329	5110	Social Studies	Administrative Salaries	61,858	65,039	65,039	61,858	64,810	2,952	4.8%
100	20	329	5111	Social Studies	Professional Salaries	1,414,288	1,349,563	1,350,350	1,414,917	1,379,801	(35,116)	-2.5%
100	20	329	5301	Social Studies	Consultants & Other Service	79	600	600	800	800	0	0.0%
100	20	329	5381	Social Studies	Maintenance, Rentals & Fees	5,304	5,000	5,500	7,500	9,000	1,500	20.0%
100	20	329	5511	Social Studies	Other Published Materials	2,970	3,050	3,050	3,625	3,000	(625)	-17.2%
100	20	329	5516	Social Studies	Durable Goods	1,495	960	960	300	12,250	11,950	3983.3%
					SubTotal:	**1,485,994**	**1,424,212**	**1,425,499**	**1,489,000**	**1,469,661**	**(19,339)**	**-1.3%**
Athletics:												
100	20	340	5110	Athletics	Administrative Salaries	78,236	76,515	76,515	78,236	79,801	1,565	2.0%
100	20	340	5112	Athletics	Support Staff/Clerical Salaries	74,091	69,856	70,061	73,048	74,192	1,144	1.6%
100	20	340	5114	Athletics	Non-Instructional Support	26,040	32,000	32,000	31,460	31,460	0	0.0%
100	20	340	5122	Athletics	Stipends	384,762	391,003	391,003	405,826	413,613	7,787	1.9%
100	20	340	5301	Athletics	Consultants & Other Service	112,860	108,220	112,478	116,729	123,209	6,480	5.6%
100	20	340	5358	Athletics	Field Trips & Ath Trans	119,404	115,223	118,710	139,240	153,160	13,920	10.0%
100	20	340	5381	Athletics	Maintenance, Rentals & Fees	123,992	121,025	122,625	126,725	131,950	5,225	4.1%
100	20	340	5511	Athletics	Other Published Materials	0	0	0	0	0	0	#DIV/0!
100	20	340	5515	Athletics	Consumable Supplies	39,627	37,065	37,265	38,795	40,845	2,050	5.3%
100	20	340	5516	Athletics	Durable Goods	42,689	44,900	42,080	44,340	46,689	2,349	5.3%
					SubTotal:	**1,001,701**	**995,807**	**1,002,737**	**1,054,399**	**1,094,919**	**40,520**	**3.8%**
Co-Curricular:												
100	20	341	5122	Co-Curricular	Stipends	154,860	120,718	126,559	145,092	159,093	14,001	9.6%
100	20	341	5301	Co-Curricular	Consultants & Other Service	0	1,500	1,500	1,500	1,500	0	0.0%
100	20	341	5358	Co-Curricular	Field Trips & Ath Trans	28,529	27,651	28,550	33,486	37,238	3,753	11.2%
100	20	341	5381	Co-Curricular	Maintenance, Rentals & Fees	6,270	5,865	5,865	6,315	6,315	0	0.0%
100	20	341	5511	Co-Curricular	Other Published Materials	0	1,350	1,350	1,350	1,350	0	0.0%
100	20	341	5515	Co-Curricular	Consumable Supplies	1,885	6,000	6,000	6,000	6,000	0	0.0%
100	20	341	5516	Co-Curricular	Durable Goods	0	500	500	500	500	0	0.0%
					SubTotal:	**191,544**	**163,584**	**170,324**	**194,243**	**211,996**	**17,754**	**9.1%**
Health Services:												
100	20	345	5111	Health Services	Professional Salaries	154,387	154,750	149,965	157,410	164,135	6,725	4.3%
100	20	345	5114	Health Services	Non-Instructional Support	17,860	30,483	31,147	31,851	32,493	642	2.0%
100	20	345	5511	Health Services	Other Published Materials	0	200	200	200	200	0	0.0%
100	20	345	5515	Health Services	Consumable Supplies	5,255	3,400	6,700	7,140	7,675	535	7.5%
100	20	345	5516	Health Services	Durable Goods	0	0	0	0	0	0	#DIV/0!
					SubTotal:	**177,502**	**188,833**	**188,012**	**196,601**	**204,503**	**7,902**	**4.0%**
					TOTAL:	**13,027,945**	**12,794,399**	**12,589,879**	**13,229,492**	**13,597,135**	**367,643**	**2.8%**

Masconomet Regional School District
FY25 Operating Budget
Middle School Costs by Department
(Before Offsets)

Department	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	CHG $	CHG %
Principals Office	$371,539	$354,883	$358,008	$364,007	$372,709	$8,703	2.4%
Interdepartmental	135,287	112,005	103,474	108,124	120,274	12,150	11.2%
Library/Media	125,231	100,173	112,645	124,582	131,848	7,266	5.8%
Guidance	426,844	405,434	408,311	435,349	449,974	14,625	3.4%
Special Education	1,451,570	1,416,295	1,398,416	1,517,914	1,531,531	13,617	0.9%
Art	247,564	235,017	237,819	248,367	253,414	5,047	2.0%
English	800,273	742,922	738,596	799,331	870,432	71,101	8.9%
Foreign Language	552,382	507,803	511,520	552,886	586,349	33,463	6.1%
Wellness	552,799	476,889	477,886	453,943	496,126	42,182	9.3%
Math	766,991	772,088	747,293	715,062	734,556	19,494	2.7%
Performing Arts	254,670	254,680	253,842	260,433	245,374	(15,059)	-5.8%
Science & Tech Ed	682,202	621,565	626,026	682,037	728,991	46,954	6.9%
Social Studies	702,107	676,612	678,690	708,011	727,667	19,656	2.8%
Co-Curricular	35,626	59,021	60,189	62,489	63,594	1,105	1.8%
Health Services	136,109	113,616	128,243	134,635	137,469	2,834	2.1%
TOTALS:	**$7,241,194**	**$6,849,002**	**$6,840,956**	**$7,167,172**	**$7,450,309**	**$283,137**	**4.0%**

NOTE - When comparing Actuals to Budget in any year, be aware that Salary Increases for ALL personnel have been budgeted at the District Level while actuals are reflected at the individal Account, Department, & School Level.

Masconomet Regional School District
FY25 Operating Budget
Middle School
(Before Offsets)

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	CHG $	CHG %
Principals Office:												
100	10	302	5110	Principals Office	Administrative Salaries	268,450	253,632	256,757	268,451	273,811	5,360	2.0%
100	10	302	5112	Principals Office	Support Staff/Clerical Salaries	96,466	94,551	94,551	88,006	90,198	2,193	2.5%
100	10	302	5341	Principals Office	Postage	3,955	4,200	4,200	4,500	4,800	300	6.7%
100	10	302	5342	Principals Office	Printing	425	1,150	1,150	1,150	1,600	450	39.1%
100	10	302	5515	Principals Office	Consumable Supplies	195	600	600	600	700	100	16.7%
100	10	302	5520	Principals Office	Graduation	2,048	750	750	1,300	1,600	300	23.1%
					SubTotal:	**371,539**	**354,883**	**358,008**	**364,007**	**372,709**	**8,703**	**2.4%**
Interdepartmental:												
100	10	303	5120	Interdepartmental	Substitutes	74,806	52,281	43,750	50,000	60,000	10,000	20.0%
100	10	303	5381	Interdepartmental	Maintenance, Rentals & Fees	25,545	25,164	25,164	25,164	25,164	0	0.0%
100	10	303	5511	Interdepartmental	Other Published Materials	4,822	7,760	5,260	2,260	2,460	200	8.8%
100	10	303	5515	Interdepartmental	Consumable Supplies	28,962	25,600	28,100	29,100	30,950	1,850	6.4%
100	10	303	5516	Interdepartmental	Durable Goods	1,152	1,200	1,200	1,600	1,700	100	6.3%
					SubTotal:	**135,287**	**112,005**	**103,474**	**108,124**	**120,274**	**12,150**	**11.2%**
Library/Media:												
100	10	305	5111	Library/Media	Professional Salaries	85,275	66,351	77,711	85,275	91,068	5,793	6.8%
100	10	305	5113	Library/Media	Instructional Support	29,245	24,230	24,230	28,714	30,187	1,473	5.1%
100	10	305	5381	Library/Media	Maintenance, Rentals & Fees	674	681	681	681	681	0	0.0%
100	10	305	5511	Library/Media	Other Published Materials	9,040	8,530	9,101	9,341	9,341	0	0.0%
100	10	305	5515	Library/Media	Consumable Supplies	481	380	380	380	380	0	0.0%
100	10	305	5516	Library/Media	Durable Goods	516	0	542	191	191	0	0.0%
					SubTotal:	**125,231**	**100,173**	**112,645**	**124,582**	**131,848**	**7,266**	**5.8%**
Guidance:												
100	10	310	5110	Guidance	Administrative Salaries	22,365	26,531	26,531	27,128	27,671	543	2.0%
100	10	310	5111	Guidance	Professional Salaries	372,571	346,562	349,189	372,571	385,850	13,279	3.6%
100	10	310	5112	Guidance	Support Staff/Clerical Salaries	31,550	30,850	30,850	31,550	32,053	503	1.6%
100	10	310	5301	Guidance	Consultants & Other Service	0	500	500	500	500	0	0.0%
100	10	310	5381	Guidance	Maintenance, Rentals & Fees	0	100	100	100	100	0	0.0%
100	10	310	5511	Guidance	Other Published Materials	77	300	300	2,850	3,150	300	10.5%
100	10	310	5515	Guidance	Consumable Supplies	281	590	840	650	650	0	0.0%
					SubTotal:	**426,844**	**405,434**	**408,311**	**435,349**	**449,974**	**14,625**	**3.4%**
Special Education:												
100	10	312	5111	Special Education	Professional Salaries	1,054,859	1,004,389	985,310	1,048,418	1,010,651	(37,767)	-3.6%
100	10	312	5113	Special Education	Instructional Support	393,820	411,006	411,006	466,596	517,980	51,384	11.0%
100	10	312	5301	Special Education	Consultants & Other Service	0	0	0	0	0	0	#DIV/0!
100	10	312	5515	Special Education	Consumable Supplies	652	900	900	1,400	1,400	0	0.0%
100	10	312	5516	Special Education	Durable Goods	2,239	0	1,200	1,500	1,500	0	0.0%
					SubTotal:	**1,451,570**	**1,416,295**	**1,398,416**	**1,517,914**	**1,531,531**	**13,617**	**0.9%**
Art:												
100	10	320	5110	Art	Administrative Salaries	12,450	12,176	12,176	12,450	12,699	249	2.0%
100	10	320	5111	Art	Professional Salaries	220,354	209,643	209,643	219,717	224,115	4,398	2.0%
100	10	320	5381	Art	Maintenance, Rentals & Fees	440	1,000	1,000	1,200	1,200	0	0.0%
100	10	320	5515	Art	Consumable Supplies	14,320	12,000	15,000	15,000	15,000	0	0.0%
100	10	320	5516	Art	Durable Goods	0	198	0	0	400	400	#DIV/0!
					SubTotal:	**247,564**	**235,017**	**237,819**	**248,367**	**253,414**	**5,047**	**2.0%**
English:												
100	10	322	5110	English	Administrative Salaries	38,123	36,298	36,298	38,123	38,886	763	2.0%
100	10	322	5111	English	Professional Salaries	747,077	690,324	685,298	745,208	815,546	70,338	9.4%
100	10	322	5113	English	Instructional Support	0	0	0	0	0	0	#DIV/0!
100	10	322	5381	English	Maintenance, Rentals & Fees	11,560	11,300	11,000	11,000	11,000	0	0.0%
100	10	322	5511	English	Other Published Materials	3,513	5,000	6,000	5,000	5,000	0	0.0%
					SubTotal:	**800,273**	**742,922**	**738,596**	**799,331**	**870,432**	**71,101**	**8.9%**
Foreign Language:												
100	10	323	5110	Foreign Language	Administrative Salaries	25,673	25,108	25,108	25,673	26,187	513	2.0%
100	10	323	5111	Foreign Language	Professional Salaries	524,396	480,539	481,836	524,488	557,587	33,099	6.3%
100	10	323	5301	Foreign Language	Consultants & Other Service	0	250	750	750	0	(750)	-100.0%
100	10	323	5381	Foreign Language	Maintenance, Rentals & Fees	0	680	0	0	0	0	#DIV/0!
100	10	323	5510	Foreign Language	Textbooks	0	0	0	0	0	0	#DIV/0!
100	10	323	5511	Foreign Language	Other Published Materials	2,076	250	2,450	1,450	2,125	675	46.6%
100	10	323	5515	Foreign Language	Consumable Supplies	237	975	1,375	525	450	(75)	-14.3%
					SubTotal:	**552,382**	**507,803**	**511,520**	**552,886**	**586,349**	**33,463**	**6.1%**
Wellness:												
100	10	324	5110	Wellness	Administrative Salaries	13,039	12,753	12,753	13,039	13,300	261	2.0%
100	10	324	5111	Wellness	Professional Salaries	537,214	460,199	461,305	437,089	478,361	41,272	9.4%
100	10	324	5381	Wellness	Maintenance, Rentals & Fees	431	500	500	500	900	400	80.0%
100	10	324	5511	Wellness	Other Published Materials	0	900	900	900	900	0	0.0%
100	10	324	5515	Wellness	Consumable Supplies	450	420	420	420	420	0	0.0%
100	10	324	5516	Wellness	Durable Goods	1,665	2,118	2,008	1,995	2,245	250	12.5%
					SubTotal:	**552,799**	**476,889**	**477,886**	**453,943**	**496,126**	**42,182**	**9.3%**
Math:												
100	10	325	5110	Math	Administrative Salaries	38,124	33,464	36,298	38,123	38,886	763	2.0%
100	10	325	5111	Math	Professional Salaries	708,300	718,469	689,895	668,439	683,795	15,356	2.3%
100	10	325	5511	Math	Other Published Materials	20,567	20,155	21,100	8,500	11,875	3,375	39.7%
					SubTotal:	**766,991**	**772,088**	**747,293**	**715,062**	**734,556**	**19,494**	**2.7%**
Performing Arts:												
100	10	326	5110	Performing Arts	Administrative Salaries	12,708	12,428	12,428	12,708	12,962	254	2.0%
100	10	326	5111	Performing Arts	Professional Salaries	215,604	210,734	211,895	218,825	202,262	(16,563)	-7.6%
100	10	326	5301	Performing Arts	Consultants & Other Service	8,705	7,000	7,000	7,000	7,000	0	0.0%
100	10	326	5381	Performing Arts	Maintenance, Rentals & Fees	7,616	8,500	8,500	8,500	8,500	0	0.0%
100	10	326	5510	Performing Arts	Textbooks	172	4,900	4,900	4,900	4,900	0	0.0%
100	10	326	5511	Performing Arts	Other Published Materials	0	2,000	0	0	0	0	#DIV/0!
100	10	326	5515	Performing Arts	Consumable Supplies	1,927	2,000	2,000	2,000	2,000	0	0.0%
100	10	326	5516	Performing Arts	Durable Goods	7,938	7,118	7,118	6,500	7,750	1,250	19.2%
					SubTotal:	**254,670**	**254,680**	**253,842**	**260,433**	**245,374**	**(15,059)**	**-5.8%**
Science & Tech Ed:												
100	10	328	5110	Science & Tech Ed	Administrative Salaries	38,123	37,285	37,285	38,123	38,886	763	2.0%
100	10	328	5111	Science & Tech Ed	Professional Salaries	632,298	571,595	576,176	630,829	675,105	44,276	7.0%
100	10	328	5381	Science & Tech Ed	Maintenance, Rentals & Fees	1,610	2,050	2,050	2,350	2,850	500	21.3%
100	10	328	5510	Science & Tech Ed	Textbooks	0	2,115	0	0	0	0	#DIV/0!
100	10	328	5511	Science & Tech Ed	Other Published Materials	298	300	400	400	650	250	62.5%
100	10	328	5515	Science & Tech Ed	Consumable Supplies	7,428	8,000	8,000	8,000	10,000	2,000	25.0%

Masconomet Regional School District
FY25 Operating Budget
Middle School
(Before Offsets)

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	CHG $	CHG %
100	10	328	5516	Science & Tech Ed	Durable Goods	2,445	220	2,115	2,335	1,500	(835)	-35.8%
					SubTotal:	**682,202**	**621,565**	**626,026**	**682,037**	**728,991**	**46,954**	**6.9%**
Social Studies:												
100	10	329	5110	Social Studies	Administrative Salaries	37,115	37,663	37,663	37,115	38,886	1,771	4.8%
100	10	329	5111	Social Studies	Professional Salaries	658,051	622,949	625,217	656,086	672,371	16,285	2.5%
100	10	329	5381	Social Studies	Maintenance, Rentals & Fees	2,418	8,000	8,000	8,000	8,500	500	6.3%
100	10	329	5511	Social Studies	Other Published Materials	1,246	2,000	1,810	1,810	2,610	800	44.2%
100	10	329	5515	Social Studies	Consumable Supplies	3,277	6,000	6,000	5,000	5,300	300	6.0%
					SubTotal:	**702,107**	**676,612**	**678,690**	**708,011**	**727,667**	**19,656**	**2.8%**
Co-Curricular:												
100	10	341	5122	Co-Curricular	Stipends	32,368	52,071	53,239	55,539	56,369	830	1.5%
100	10	341	5381	Co-Curricular	Maintenance, Rentals & Fees	1,442	3,600	3,600	3,600	3,350	(250)	-6.9%
100	10	341	5515	Co-Curricular	Consumable Supplies	1,816	3,350	3,350	3,350	3,875	525	15.7%
100	10	341	5516	Co-Curricular	Durable Goods	0	0	0	0	0	0	#DIV/0!
					SubTotal:	**35,626**	**59,021**	**60,189**	**62,489**	**63,594**	**1,105**	**1.8%**
Health Services:												
100	10	345	5111	Health Services	Professional Salaries	97,432	80,053	92,964	97,432	99,381	1,949	2.0%
100	10	345	5114	Health Services	Non-Instructional Support	34,734	30,483	31,249	31,953	32,595	642	2.0%
100	10	345	5511	Health Services	Other Published Materials	0	55	55	0	55	55	#DIV/0!
100	10	345	5515	Health Services	Consumable Supplies	3,453	2,525	3,475	4,325	4,938	613	14.2%
100	10	345	5516	Health Services	Durable Goods	490	500	500	925	500	(425)	-45.9%
					SubTotal:	**136,109**	**113,616**	**128,243**	**134,635**	**137,469**	**2,834**	**2.1%**
					TOTAL:	**7,241,194**	**6,849,002**	**6,840,956**	**7,167,172**	**7,450,309**	**283,137**	**4.0%**

Masconomet Regional School District
FY25 Operating Budget
Districtwide Offices Costs by Department
(Before Offsets)

Operating Unit	Department	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	CHG $	CHG %
Student Services	Psychological Services	$251,074	$241,166	$241,166	$257,436	$264,164	$6,728	2.6%
Student Services	Special Education	6,337,711	5,792,086	6,062,671	7,459,557	7,230,603	(228,954)	-3.1%
Student Services	Student Services	333,388	285,655	296,832	320,251	351,540	31,288	9.8%
Student Services	Health Services	11,870	16,816	12,395	12,945	12,995	50	0.4%
Other Instructional Services	District Instructional	535,355	593,474	544,040	608,545	716,589	108,044	17.8%
Other Instructional Services	Professional Development	176,675	305,894	302,227	329,634	336,957	7,324	2.2%
General Administration	School Committee	38,086	92,686	48,603	49,095	46,842	(2,253)	-4.6%
General Administration	Superintendent	328,449	298,354	304,156	310,426	334,686	24,260	7.8%
Business & Support Services	Business & Finance	756,978	679,424	709,798	786,839	840,093	53,254	6.8%
Business & Support Services	Human Resources	6,497,487	6,694,289	7,582,235	7,463,245	7,528,186	64,941	0.9%
Business & Support Services	MIS Technology	788,019	751,270	777,345	821,494	873,481	51,987	6.3%
Business & Support Services	Transportation	1,105,883	1,111,302	1,155,561	1,332,855	1,400,694	67,839	5.1%
Campus Maintenance and Security	Crisis Response & Security	191,412	143,297	206,612	235,906	245,463	9,557	4.1%
Campus Maintenance and Security	Buildings & Grounds	2,157,055	1,881,367	2,095,879	2,186,891	2,331,796	144,905	6.6%
	TOTALS:	**$19,509,442**	**$18,887,079**	**$20,339,519**	**$22,175,119**	**$22,514,089**	**$338,970**	**1.5%**

NOTE - When comparing Actuals to Budget in any year, be aware that Salary Increases for ALL personnel have been budgeted at the District Level while actuals are reflected at the individal Account, Operating Unit, & Department level.

Masconomet Regional School District
FY25 Operating Budget
Districtwide Offices
(Before Offsets)

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	CHG $	CHG %
Psychological Services (Student Services):												
100	30	311	5115	Psychological Serv	Psychological Serv Salary	239,936	226,666	226,666	239,936	244,664	4,728	2.0%
100	30	311	5304	Psychological Serv	Testing & Assessment	4,238	8,500	7,500	11,500	13,500	2,000	17.4%
100	30	311	5311	Psychological Serv	Psych Serv - Consult & Serv Prov	6,900	6,000	7,000	6,000	6,000	0	0.0%
					SubTotal:	**251,074**	**241,166**	**241,166**	**257,436**	**264,164**	**6,728**	**2.6%**
Special Education (Student Services):												
100	30	312	5110	Special Education	Administrative Salaries	258,433	254,767	254,767	260,499	267,681	7,182	2.8%
100	30	312	5111	Special Education	Professional Salaries	404,302	345,717	382,324	351,673	337,710	(13,963)	-4.0%
100	30	312	5112	Special Education	Support Staff/Clerical Salaries	59,466	55,874	55,874	59,966	60,924	958	1.6%
100	30	312	5113	Special Education	Instructional Support	0	105,292	109,014	60,154	65,168	5,014	8.3%
100	30	312	5301	Special Education	Consultants & Other Svc Providers	230,840	248,700	217,200	278,200	339,400	61,200	22.0%
100	30	312	5320	Special Education	Tuition In State	82,500	72,304	73,151	169,480	83,958	(85,522)	-50.5%
100	30	312	5323	Special Education	Tuition Private Schools	3,635,852	2,991,768	3,533,528	4,361,706	3,608,414	(753,292)	-17.3%
100	30	312	5324	Special Education	Tuition Collaboratives	700,628	731,505	716,359	996,414	1,481,972	485,558	48.7%
100	30	312	5330	Special Education	Pupil Transportation	965,649	986,160	720,455	921,465	985,376	63,912	6.9%
100	30	312	5515	Special Education	Consumable Supplies	41	0	0	0	0	0	#DIV/0!
					SubTotal:	**6,337,711**	**5,792,086**	**6,062,671**	**7,459,557**	**7,230,603**	**(228,954)**	**-3.1%**
Student Services (Student Services):												
100	30	313	5110	Student Services	Administrative Salaries	175,670	142,765	146,324	150,415	153,415	3,000	2.0%
100	30	313	5112	Student Services	Support Staff/Clerical Salaries	63,099	61,700	61,700	64,499	65,506	1,006	1.6%
100	30	313	5301	Student Services	Consultants & Other Svc Providers	41,977	19,640	21,640	30,749	55,031	24,282	79.0%
100	30	313	5303	Student Services	Legal Services	32,777	45,000	45,000	50,220	50,220	0	0.0%
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	18,732	14,750	19,368	21,368	24,168	2,800	13.1%
100	30	313	5515	Student Services	Consumable Supplies	1,133	1,200	2,200	2,400	2,600	200	8.3%
					SubTotal:	**333,388**	**285,655**	**296,832**	**320,251**	**351,540**	**31,288**	**9.8%**
Health Services (Student Services):												
100	30	345	5110	Health Services	Administrative Salaries	0	0	0	0	0	0	#DIV/0!
100	30	345	5112	Health Services	Support Staff/Clerical Salaries	0	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	2,875	2,345	2,395	2,945	2,995	50	1.7%
100	30	345	5511	Health Services	Other Published Materials	3,623	4,200	4,200	4,200	4,200	0	0.0%
100	30	345	5515	Health Services	Consumable Supplies	372	800	800	800	800	0	0.0%
100	30	345	5516	Health Services	Durable Goods	0	4,471	0	0	0	0	#DIV/0!
					SubTotal:	**11,870**	**16,816**	**12,395**	**12,945**	**12,995**	**50**	**0.4%**
District Instructional (Other Instruction Services):												
100	40	301	5110	District Instructional	Administrative Salaries	25,673	25,108	25,108	25,673	176,187	150,513	586.3%
100	40	301	5111	District Instructional	Professional Salaries	48,807	47,182	47,182	48,807	49,784	976	2.0%
100	40	301	5116	District Instructional	504 Plan Support Salaries	150	22,500	6,500	6,500	6,500	0	0.0%
100	40	301	5121	District Instructional	Curriculum Development	30,270	30,000	30,000	30,000	30,000	0	0.0%
100	40	301	5122	District Instructional	Stipends	29,635	32,102	32,102	37,668	37,668	0	0.0%
100	40	301	5304	District Instructional	Testing & Assessment	0	1,700	1,700	1,700	1,700	0	0.0%
100	40	301	5306	District Instructional	504 Plan Expenses	2,035	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)	115,394	117,238	132,872	137,055	93,467	(43,588)	-31.8%
100	40	301	5516	District Instructional	Durable Goods (Tech)	130,384	130,000	130,000	130,000	130,000	0	0.0%
100	40	301	5630	District Instructional	Cherry Sheet Assessments	153,007	184,644	135,576	188,141	188,283	142	0.1%
					SubTotal:	**535,355**	**593,474**	**544,040**	**608,545**	**716,589**	**108,044**	**17.8%**
Professional Development (Other Instructional Services):												
100	40	307	5110	Professional Development	Administrative Salaries	107,588	104,842	104,842	107,589	109,740	2,152	2.0%
100	40	307	5111	Professional Development	Professional Salaries	920	99,340	101,815	121,005	123,427	2,422	2.0%
100	40	307	5120	Professional Development	Substitutes	5,635	16,406	13,125	15,000	15,000	0	0.0%
100	40	307	5191	Professional Development	Tuition Reimbursement	6,851	10,000	10,000	12,500	12,500	0	0.0%
100	40	307	5301	Professional Development	Consultants & Other Svc Providers	0	1,000	0	0	0	0	#DIV/0!
100	40	307	5305	Professional Development	Conferences and Seminars	16,901	36,906	37,806	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	0	2,000	0	0	0	0	#DIV/0!
100	40	307	5515	Professional Development	Consumable Supplies	0	2,000	0	0	0	0	#DIV/0!
100	40	307	5730	Professional Development	Memberships & Subscriptions	38,780	33,400	34,639	35,734	38,484	2,750	7.7%
					SubTotal:	**176,675**	**305,894**	**302,227**	**329,634**	**336,957**	**7,324**	**2.2%**
School Committee (General Administration):												
100	50	110	5112	School Committee	Support Staff/Clerical Salaries	22,007	21,316	21,853	22,345	22,792	447	2.0%
100	50	110	5301	School Committee	Consultants & Other Service Providers	0	44,620	0	0	0	0	#DIV/0!
100	50	110	5303	School Committee	Legal Services	10,436	15,000	15,000	15,000	15,000	0	0.0%
100	50	110	5305	School Committee	Conferences and Seminars	3,743	10,750	10,750	10,750	8,050	(2,700)	-25.1%
100	50	110	5515	School Committee	Consumable Supplies	1,900	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:	**38,086**	**92,686**	**48,603**	**49,095**	**46,842**	**(2,253)**	**-4.6%**
Superintendent (General Administration):												
100	50	120	5110	Superintendent	Administrative Salaries	213,151	204,390	208,470	213,151	217,967	4,816	2.3%
100	50	120	5112	Superintendent	Support Staff/Clerical Salaries	72,440	69,178	70,900	72,489	73,933	1,444	2.0%
100	50	120	5305	Superintendent	Conferences and Seminars	5,481	5,000	5,000	5,000	5,000	0	0.0%
100	50	120	5341	Superintendent	Postage	1,612	1,500	1,500	1,500	1,500	0	0.0%
100	50	120	5342	Superintendent	Printing	0	700	700	700	700	0	0.0%
100	50	120	5381	Superintendent	Maintenance, Rentals & Fees	5,083	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	30,682	13,000	13,000	13,000	31,000	18,000	138.5%
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:	**328,449**	**298,354**	**304,156**	**310,426**	**334,686**	**24,260**	**7.8%**
Business & Finance (Business & Support Services):												
100	60	130	5110	Business & Finance	Administrative Salaries	190,415	174,153	178,496	190,415	194,215	3,800	2.0%
100	60	130	5112	Business & Finance	Support Staff/Clerical Salaries	272,924	251,861	258,139	273,368	279,022	5,654	2.1%
100	60	130	5301	Business & Finance	Consultants & Other Service Providers	30,617	32,500	32,500	35,625	35,625	0	0.0%
100	60	130	5302	Business & Finance	Auditing	30,613	28,000	30,800	30,800	33,800	3,000	9.7%
100	60	130	5305	Business & Finance	Conferences and Seminars	3,399	7,500	5,000	5,000	5,000	0	0.0%
100	60	130	5307	Business & Finance	Advertising	548	5,000	2,500	2,500	2,500	0	0.0%
100	60	130	5309	Business & Finance	Other Fees	7,212	7,000	7,000	12,600	12,600	0	0.0%
100	60	130	5517	Business & Finance	Capital Equipment (Over $5000)	67,219	75,393	67,219	67,219	73,941	6,722	10.0%
100	60	130	5740	Business & Finance	Property & Liability Insurance	154,031	98,017	128,143	169,312	203,390	34,078	20.1%

Masconomet Regional School District
FY25 Operating Budget
Districtwide Offices
(Before Offsets)

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY23 Actual	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	CHG $	CHG %
					SubTotal:	756,978	679,424	709,798	786,839	840,093	53,254	6.8%
Human Resources (Business & Support Services):												
100	60	150	5112	Human Resources	Support Staff/Clerical Salaries	111,654	122,317	106,837	111,868	114,092	2,224	2.0%
100	60	150	5125	Human Resources	Salary Reserve	367,268	714,647	1,339,471	929,893	646,128	(283,766)	-30.5%
100	60	150	5170	Human Resources	Retirement Contribution	1,220,683	1,192,756	1,209,050	1,262,086	1,251,084	(11,002)	-0.9%
100	60	150	5171	Human Resources	Insurance Active Employees	3,362,170	3,063,445	3,467,678	3,658,655	3,933,051	274,396	7.5%
100	60	150	5172	Human Resources	Insurance Retired Employees	1,335,148	1,395,612	1,348,293	1,389,054	1,477,782	88,728	6.4%
100	60	150	5173	Human Resources	Workers Compensation	68,839	75,311	77,174	77,174	71,534	(5,640)	-7.3%
100	60	150	5174	Human Resources	Unemployment	20,550	112,500	24,000	24,000	24,000	0	0.0%
100	60	150	5301	Human Resources	Consultants & Other Service Providers	4,342	12,700	4,732	4,732	4,732	0	0.0%
100	60	150	5307	Human Resources	Advertising	6,833	5,000	5,000	5,783	5,783	0	0.0%
					SubTotal:	6,497,487	6,694,289	7,582,235	7,463,245	7,528,186	64,941	0.9%
MIS Technology (Business & Support Services):												
100	60	308	5110	MIS - Technology	Administrative Salaries	130,415	118,787	121,746	130,409	133,009	2,600	2.0%
100	60	308	5111	MIS - Technology	Professional Salaries	157,277	150,083	153,822	157,271	160,406	3,135	2.0%
100	60	308	5112	MIS - Technology	Support Staff/Clerical Salaries	0	0	0	0	0	0	#DIV/0!
100	60	308	5114	MIS - Technology	Non-Instructional Support	183,584	174,803	178,937	189,988	223,423	33,435	17.6%
100	60	308	5301	MIS - Technology	Consultants & Other Service Providers	19,688	19,830	19,830	19,830	19,830	0	0.0%
100	60	308	5305	MIS - Technology	Conferences and Seminars	3,870	5,500	5,500	5,500	5,500	0	0.0%
100	60	308	5340	MIS - Technology	Telephone/Telecommunication	36,567	37,550	37,550	37,550	37,550	0	0.0%
100	60	308	5381	MIS - Technology	Maintenance, Rentals & Fees	61,155	59,889	63,370	75,269	82,653	7,384	9.8%
100	60	308	5511	MIS - Technology	Other Published Materials (Software)	130,630	118,427	130,689	135,682	139,704	4,023	3.0%
100	60	308	5515	MIS - Technology	Consumable Supplies	30,903	32,150	32,150	33,115	33,782	667	2.0%
100	60	308	5516	MIS - Technology	Durable Goods	33,930	34,250	33,750	36,880	37,624	744	2.0%
					SubTotal:	788,019	751,270	777,345	821,494	873,481	51,987	6.3%
Transportation (Business & Support Services):												
100	60	450	5122	Transportation	Stipends	6,000	5,856	5,856	6,000	6,000	0	0.0%
100	60	450	5330	Transportation	Pupil Transportation	1,099,883	1,105,446	1,149,705	1,326,855	1,394,694	67,839	5.1%
					SubTotal:	1,105,883	1,111,302	1,155,561	1,332,855	1,400,694	67,839	5.1%
Crisis Response & Security (Maintenance & Security):												
100	70	475	5111	Crisis Response &	Professional Salaries	94,891	66,979	68,648	83,231	83,231	0	0.0%
100	70	475	5113	Crisis Response &	Instructional Support	25,318	38,540	55,366	69,782	79,339	9,557	13.7%
100	70	475	5381	Crisis Response &	Maintenance, Rentals & Fees	58,893	13,380	58,200	58,730	58,730	0	0.0%
100	70	475	5511	Crisis Response &	Other Published Materials	0	5,320	5,320	4,130	4,130	0	0.0%
100	70	475	5515	Crisis Response &	Consumable Supplies	1,436	4,800	4,800	4,300	4,300	0	0.0%
100	70	475	5516	Crisis Response &	Durable Goods	10,874	14,278	14,278	15,733	15,733	0	0.0%
100	70	475	5517	Crisis Response &	Capital Equipment (Over $5000)	0	0	0	0	0	0	#DIV/0!
					SubTotal:	191,412	143,297	206,612	235,906	245,463	9,557	4.1%
Buildings & Grounds (Maintenance & Security):												
100	70	480	5110	Buildings & Grounds	Administrative Salaries	95,944	109,915	112,653	112,500	114,750	2,250	2.0%
100	70	480	5114	Buildings & Grounds	Non-Instructional Support	323,057	330,892	332,942	322,138	369,269	47,132	14.6%
100	70	480	5130	Buildings & Grounds	Overtime	26,392	16,880	16,880	27,680	27,680	0	0.0%
100	70	480	5192	Buildings & Grounds	Uniform Allowance	1,087	2,400	2,400	2,400	2,400	0	0.0%
100	70	480	5210	Buildings & Grounds	Heat	276,833	170,101	257,442	280,982	294,735	13,753	4.9%
100	70	480	5211	Buildings & Grounds	Electricity	427,672	321,352	384,350	423,355	427,250	3,895	0.9%
100	70	480	5230	Buildings & Grounds	Water	41,573	27,363	27,363	27,363	41,500	14,137	51.7%
100	70	480	5231	Buildings & Grounds	Sewage	84,945	77,682	80,390	90,302	90,302	0	0.0%
100	70	480	5241	Buildings & Grounds	Repairs of Buildings	35,199	36,500	36,500	36,500	36,500	0	0.0%
100	70	480	5242	Buildings & Grounds	HVAC	106,844	54,200	106,800	106,800	106,800	0	0.0%
100	70	480	5243	Buildings & Grounds	Electrical	32,792	34,000	34,000	34,000	34,000	0	0.0%
100	70	480	5244	Buildings & Grounds	Plumbing	13,087	12,500	12,500	12,500	17,500	5,000	40.0%
100	70	480	5246	Buildings & Grounds	Hazardous Waste	8,194	10,500	10,500	10,500	10,500	0	0.0%
100	70	480	5247	Buildings & Grounds	Trash removal	34,798	34,485	34,485	35,697	38,686	2,990	8.4%
100	70	480	5249	Buildings & Grounds	Architects and Engineers	3,050	5,000	5,000	5,000	5,000	0	0.0%
100	70	480	5291	Buildings & Grounds	Snow & Ice	22,982	21,500	21,500	26,000	26,000	0	0.0%
100	70	480	5292	Buildings & Grounds	Landscaping & Grounds	68,836	69,500	69,500	69,500	99,500	30,000	43.2%
100	70	480	5301	Buildings & Grounds	Consultants & Other Service Providers	483,699	483,300	483,700	496,700	510,410	13,710	2.8%
100	70	480	5305	Buildings & Grounds	Conferences and Seminars	0	2,500	2,500	2,500	2,500	0	0.0%
100	70	480	5381	Buildings & Grounds	Maintenance, Rentals & Fees	17,999	16,426	17,317	17,317	21,196	3,879	22.4%
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	10,014	11,500	11,500	11,500	11,500	0	0.0%
100	70	480	5515	Buildings & Grounds	Consumable Supplies	35,568	27,870	30,657	30,657	38,818	8,161	26.6%
100	70	480	5516	Buildings & Grounds	Durable Goods	6,490	5,000	5,000	5,000	5,000	0	0.0%
					SubTotal:	2,157,055	1,881,367	2,095,879	2,186,891	2,331,796	144,905	6.6%
					TOTAL:	19,509,442	18,887,079	20,339,519	22,175,119	22,514,089	338,970	1.5%

MASCONOMET REGIONAL SCHOOL DISTRICT

FY25 Athletic and Co-Curricular User Fee Summary

January 31, 2024

Sport	Season	FY22A	FY23A	FY24A	FY25B	1 YEAR CHG $	1 YEAR CHG %
Cheerleading	Fall	$500	$375	$375	$375	$0	0%
Cross Country	Fall	$350	$263	$263	$263	$0	0%
Field Hockey	Fall	$500	$375	$375	$375	$0	0%
Football	Fall	$650	$488	$488	$488	$0	0%
Golf	Fall	$550	$413	$413	$413	$0	0%
Boys Soccer	Fall	$500	$375	$375	$375	$0	0%
Girls Soccer	Fall	$500	$375	$375	$375	$0	0%
Volleyball	Fall	$650	$488	$488	$488	$0	0%
Baseball	Spring	$600	$450	$450	$450	$0	0%
Boys Lacrosse	Spring	$500	$375	$375	$375	$0	0%
Girls Lacrosse	Spring	$500	$375	$375	$375	$0	0%
Softball	Spring	$550	$413	$413	$413	$0	0%
Track & Field	Spring	$300	$225	$225	$225	$0	0%
Boys Tennis	Spring	$500	$375	$375	$375	$0	0%
Girls Tennis	Spring	$500	$375	$375	$375	$0	0%
Boys Basketball	Winter	$700	$525	$525	$525	$0	0%
Girls Basketball	Winter	$700	$525	$525	$525	$0	0%
Gymnastics	Winter	$600	$450	$450	$450	$0	0%
Boys Ice Hockey	Winter	$1,050	$788	$788	$788	$0	0%
Girls Ice Hockey	Winter	$1,050	$788	$788	$788	$0	0%
Ski Team	Winter	$300	$225	$225	$225	$0	0%
Swim/Dive Team	Winter	$400	$300	$300	$300	$0	0%
Indoor Track	Winter	$350	$263	$263	$263	$0	0%
Wrestling (Co-Op at Essex Tech)	Winter	N/A	N/A	N/A	N/A	N/A	N/A

HS Co-Curricular Activities*	FY22A	FY23A	FY24A	FY25B	1 YEAR CHG $	1 YEAR CHG %
Best Buddies	$65	$49	$49	$49	$0	0%
Chinese	$65	$49	$49	$49	$0	0%
Drama/Spring Production	$100	$75	$75	$75	$0	0%
Drama/Fall Production	$100	$75	$75	$75	$0	0%
Drama/Winter Production	$100	$75	$75	$75	$0	0%
Environmental	$65	$49	$49	$49	$0	0%
French	$65	$49	$49	$49	$0	0%
DECA	$65	$49	$49	$49	$0	0%
Global Inititiative Volunteers (GIV)	$65	$49	$49	$49	$0	0%

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

					1 YEAR	
MS Co-Curricular Activities*	**FY22A**	**FY23A**	**FY24A**	**FY25B**	**CHG $**	**CHG %**
Drama/ Spring Production	$100	$75	$75	$75	$0	0%
Masco Excels	$65	$49	$49	$49	$0	0%
Math Team	$65	$49	$49	$49	$0	0%
Newspaper	$65	$49	$49	$49	$0	0%
STEM	$100	$75	$75	$75	$0	0%
Yearbook	$65	$49	$49	$49	$0	0%

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

MASCONOMET REGIONAL SCHOOL DISTRICT

FY25 Athletic Costs and Participant Summary

As of Janaury 31, 2024

Sport	Season	Total 5 YR AVG	Paid Total 5 YR AVG	Salaries	Transportation	Consumables	Durables	Contracted Svcs	Maint, Rent & Fees	General Overhead	Total	Revised User Fee
Cheerleading	Fall	25	23	$8,326	$5,574	$0	$0	$0	$7,200	$7,670	$28,770	$375
Cross Country	Fall	79	78	$26,646	$10,322	$900	$0	$600	$4,100	$23,922	$66,490	$263
Field Hockey	Fall	53	51	$19,686	$6,645	$1,750	$0	$4,800	$2,300	$16,070	$51,251	$375
Football	Fall	76	70	$33,991	$13,741	$4,350	$0	$16,100	$8,500	$23,192	$99,874	$488
Golf	Fall	12	11	$8,743	$6,511	$700	$0	$0	$2,200	$3,591	$21,745	$413
Boys Soccer	Fall	60	58	$20,271	$6,064	$1,983	$0	$4,752	$150	$18,139	$51,359	$375
Girls Soccer	Fall	58	55	$20,271	$6,064	$1,983	$0	$4,752	$150	$17,652	$50,872	$375
Volleyball	Fall	28	25	$19,656	$8,131	$1,000	$0	$4,580	$0	$8,400	$41,767	$488
Baseball	Spring	41	41	$20,076	$7,935	$3,350	$0	$5,200	$600	$12,539	$49,700	$450
Boys Lacrosse	Spring	43	41	$16,032	$6,181	$2,000	$0	$3,750	$150	$13,026	$41,139	$375
Girls Lacrosse	Spring	31	30	$16,027	$6,181	$1,000	$0	$3,750	$150	$9,313	$36,421	$375
Softball	Spring	39	36	$19,566	$5,845	$1,650	$0	$4,585	$600	$11,748	$43,994	$413
Track & Field	Spring	130	127	$33,798	$11,162	$500	$0	$2,600	$1,500	$39,627	$89,187	$225
Boys Tennis	Spring	14	14	$5,829	$3,355	$600	$0	$0	$250	$4,383	$14,417	$375
Girls Tennis	Spring	22	21	$5,829	$3,355	$600	$0	$0	$250	$6,757	$16,791	$375
Boys Basketball	Winter	40	36	$26,125	$7,645	$1,350	$0	$6,200	$150	$12,113	$53,583	$525
Girls Basketball	Winter	29	27	$26,125	$7,645	$1,350	$0	$6,200	$150	$8,826	$50,296	$525
Gymnastics	Winter	21	21	$4,996	$2,342	$1,080	$0	$1,250	$4,000	$6,452	$20,120	$450
Boys Ice Hockey	Winter	41	41	$18,069	$4,400	$3,438	$0	$4,650	$30,500	$12,478	$73,535	$788
Girls Ice Hockey	Winter	21	21	$13,482	$4,400	$2,803	$0	$3,650	$30,300	$6,331	$60,965	$788
Ski Team	Winter	55	55	$8,743	$3,761	$500	$0	$0	$1,400	$16,679	$31,083	$225
Swim/Dive Team	Winter	31	29	$10,617	$1,419	$500	$0	$1,250	$7,500	$9,313	$30,599	$300
Indoor Track	Winter	90	88	$26,646	$13,354	$500	$0	$0	$3,000	$27,453	$70,953	$263
Wrestling*	Winter	12	12	$0	$0	$0	$0	$0	$0	$0	$0	$0
Totals Athletics:		1049	1009	$409,550	$152,032	$33,885	$0	$78,669	$105,100	$315,675	$1,094,911	
Overhead Totals:				$189,508	$1,128	$6,960	$46,689	$44,540	$26,850	n/a		
Total Athletics:				$599,058	$153,160	$40,845	$46,689	$123,209	$131,950		$1,094,911	

*Essex Tech will host Wrestling Program in FY24 & FY25. When Masco hosts any Co-op Program, Co-op Athletes are required to pay the full "Gross Fee".

MASCONOMET REGIONAL SCHOOL DISTRICT

FY25 Athletic Costs and Participant Summary

As of Janaury 31, 2024

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Total Participants

Sport	Season	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5 YR AVG
Cheerleading	Fall	34	34	25	20	19	28	25
Cross Country	Fall	110	92	99	82	59	61	79
Field Hockey	Fall	46	60	56	55	47	46	53
Football	Fall	79	83	79	77	70	72	76
Golf	Fall	12	12	12	12	12	11	12
Boys Soccer	Fall	56	62	61	57	66	52	60
Girls Soccer	Fall	57	61	57	56	59	57	58
Volleyball	Fall	24	26	29	27	27	29	28
Baseball	Spring	46	45	49	42	36	34	41
Boys Lacrosse	Spring	46	40	43	40	52	39	43
Girls Lacrosse	Spring	41	38	32	25	25	33	31
Softball	Spring	48	44	48	46	28	27	39
Track & Field	Spring	168	125	129	112	146	139	130
Boys Tennis	Spring	11	12	15	15	14	16	14
Girls Tennis	Spring	22	19	25	21	23	23	22
Boys Basketball	Winter	41	36	40	40	41	42	40
Girls Basketball	Winter	23	30	32	32	28	23	29
Gymnastics	Winter	26	24	23	23	18	18	21
Boys Ice Hockey	Winter	33	39	43	40	42	41	41
Girls Ice Hockey	Winter	23	20	22	18	27	17	21
Ski Team	Winter	49	45	60	61	56	52	55
Swim/Dive Team	Winter	44	44	41	19	17	32	31
Indoor Track	Winter	110	90	85	63	96	117	90
Wrestling	Winter	17	22	12	9	9	9	12
Totals Athletics:		1166	1103	1117	992	1017	1018	1049

Scholarships

Sport	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5 YR AVG
Cheerleading	2	0	0	1	7	4	2
Cross Country	2	1	1	0	1	0	1
Field Hockey	3	1	2	1	2	1	1
Football	3	1	3	9	9	9	6
Golf	0	0	1	1	0	1	1
Boys Soccer	0	0	1	1	4	3	2
Girls Soccer	1	2	4	5	4	2	3
Volleyball	1	3	2	3	1	3	2
Baseball	1	0	1	1	0	0	0
Boys Lacrosse	4	2	2	2	1	0	1
Girls Lacrosse	2	3	0	0	0	1	1
Softball	0	3	3	2	3	2	3
Track & Field	5	3	2	0	5	7	3
Boys Tennis	1	1	1	0	0	1	1
Girls Tennis	3	2	1	2	0	1	1
Boys Basketball	2	2	2	4	5	5	4
Girls Basketball	2	3	2	2	3	2	2
Gymnastics	0	0	0	0	1	0	0
Boys Ice Hockey	2	1	1	0	0	0	0
Girls Ice Hockey	0	0	0	0	0	0	0
Ski Team	0	0	0	0	0	0	0
Swim/Dive Team	0	2	1	1	3	2	2
Indoor Track	6	3	2	0	4	1	2
Wrestling	3	2	0	1	0	0	1
	43	35	32	36	53	45	40
Scholarship $:	$19,350	$16,150	$17,450	$21,300	$27,800	$18,083	$20,157

Paid Participants

Sport	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5 YR AVG
Cheerleading	32	34	25	19	12	24	23
Cross Country	108	91	98	82	58	61	78
Field Hockey	43	59	54	54	45	45	51
Football	76	82	76	68	61	63	70
Golf	12	12	11	11	12	10	11
Boys Soccer	56	62	60	56	62	49	58
Girls Soccer	56	59	53	51	55	55	55
Volleyball	23	23	27	24	26	26	25
Baseball	45	45	48	41	36	34	41
Boys Lacrosse	42	38	41	38	51	39	41
Girls Lacrosse	39	35	32	25	25	32	30
Softball	48	41	45	44	25	25	36
Track & Field	163	122	127	112	141	132	127
Boys Tennis	10	11	14	15	14	15	14
Girls Tennis	19	17	24	19	23	22	21
Boys Basketball	39	34	38	36	36	37	36
Girls Basketball	21	27	30	30	25	21	27
Gymnastics	26	24	23	23	17	18	21
Boys Ice Hockey	31	38	42	40	42	41	41
Girls Ice Hockey	23	20	22	18	27	17	21
Ski Team	49	45	60	61	56	52	55
Swim/Dive Team	44	42	40	18	14	30	29
Indoor Track	104	87	83	63	92	116	88
Wrestling	14	20	12	8	9	9	12
	1123	1068	1085	956	964	973	1009

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

FY25 Operating Budget: Summary Priority Overlay Template Submissions

Requests NOT included in the Recommended FY25 Budget as of January 31, 2024

Category 1: New Faculty Positions including Stipended Positions

Submitted by:	Position Decription		Est Cost	Comments
N/A	N/A		$ -	N/A
		Subtotal:	$ -	

Category 2: New Administrative/Support Positions

Submitted by:	Position Description		Est Cost	Comments
C&I	Director of Communications		$ 100,000	To develop more effective relationships with parents and the community.
C&I	Benefits cost for new Director position		$ 18,385	Health and Dental for new position
MS	PT Admin Asst. for Main Office		$ 18,379	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
HS	JV 2 Cheerleading Coach		*$ 3,747*	To support the growing interest. In FY24 43 total (22 Varsity; 21 JV). In FY23 28 total. No cuts. We currently have a Varisity Head Coach and a JV Coach.
HS	Varsity Assistant Cheerleading Coach		*$ 3,747*	Using the +1 model of other sports we need an additional individual to help support the growing numbers
HS	Varsity Assistant Football Coach		*$ 5,412*	We currently have a Varisity Head Coach with a coaching staff of 4 including 3 Varsity Assistants and a JV2 Coach. When comparing to NEC schools who have 5-8 we feel adding another would help the football program grow and better meet the needs of all students involved.
HS	DECA Assistant Advisor #2		3,331	Over 200 students participate in DECA and a 3rd advisor is needed to help with the amount of students involved. Currently a Advisor and Assistant Advisor.
		Subtotal:	$ 153,001	

Category 3: New Instructional Program Costs

Submitted by:	Cost Description		Est Cost	Comments
C&I	Professional Development		$ 50,000	To support programming for faculty on PD Wednesdays
HS	JV2 Cheerleading Expenses		$ 1,300	JV2 Cheerleading transportation and registration fees to attend local competitions
		Subtotal:	$ 51,300	

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 up to an additional 25% resulting in fees that would be up to 50% less than in FY22.
HS	Dual Mode Document Camera (17)		$ 4,981	These are extremly helpful with in the social studies department to allow students to better view and manipulate documents.
		Subtotal:	$ 142,481	
		TOTAL:	**$ 346,782**	

NOTE: The following items were ESSER III Grant funded in FY24 but have been deemed as Operational necessities and have already been included in the FY25 Recommendation for 1/17/24:
$17K in IT software online resources (Gizmos, Equatio, Edpuzzle, & Airslate) ; $28K HVAC Supplies/Air Filters, $12K HS Grad Alliance; $25K SS Reading Consultant; $20K SS Connections Program

FY25 Budget

MASCO Assessment Methodology Calculation Process Overview

January 31, 2024

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 4 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 4 Year Average – *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 FY25 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 1/24/2024

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

Select a Fiscal Year: 2025 Select a Regional School: Masconomet Submit Export Table

FY2025 Preliminary Cherry Sheet Estimates
Masconomet

PROGRAM	FY2024 Cherry Sheet Estimate	FY2025 Governor's Local Aid Proposal	FY2025 House Budget Proposal	FY2025 Senate Budget Proposal	FY2025 Conference Committee
Education Receipts :					
Chapter 70	5,451,699	5,498,979			
Charter Tuition Reimbursement	14,983	45,441			
Regional School Transportation	869,618	698,918			
Offset Receipts :					
School Choice Receiving Tuition	89,864	211,572			
Total Estimated Receipts :	**6,426,164**	**6,454,910**			
Estimated Charges :					
Special Education	0	0			
School Choice Sending Tuition	115,691	79,751			
Charter School Sending Tuition	43,623	108,532			
Total Estimated Charges :	**159,314**	**188,283**			
Total Receipts Less Charges :					
Net Receipts :	**6,266,850**	**6,266,627**			

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

Massachusetts Department of Elementary and Secondary Education

FY25 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	594	$7,926,258	$6,271,178		
705	Masconomet	184	Middleton	508	$6,776,750	$5,590,819		
705	Masconomet	298	Topsfield	474	$6,322,293	$4,948,375		
705	**Masconomet**	**999**	**Total**	**1,576**	**$21,025,302**	**$16,810,372**	**5,498,979**	**22,309,351**

Projected FY25 Charter School Tuition Payments and Reimbursements for Sending Districts (PROJ)(a)

				DISTRICT PAYMENT				STATE REIMB TO DISTRICT				STATE REIMBURSEMENT SUMMARY						
LEA	DOR	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	732	MASCONOMET	5.2	102,364	0	6,168	108,532	6,168	39,273	45,441	63,091	6,168	0.0	0	0	39,273	45,441	45,441

MASSACHUSETTS Department of Elementary and Secondary Education

Administration and Finance

FY2025 Preliminary Chapter 70 Aid and Net School Spending Requirements

January 24, 2024

Pursuant to section 6 of Chapter 70 of the General Laws, the Commissioner of Elementary and Secondary Education is issuing the preliminary estimates of Chapter 70 school aid and net school spending requirements for FY2025. These estimates are based on House 2, Governor Healey's proposed state budget for the coming fiscal year. The proposal increases aid to districts from $6,592,623,086 to $6,856,027,888, an increase of $263 million or 4%.

These are preliminary estimates subject to change as the House and Senate deliberate on the budget. Our purpose in providing these estimates is to assist cities, towns, and regional school districts in their budget preparations for FY2025. We advise you to construct your local budgets with sufficient flexibility to accommodate the changes that often occur in the state budget process. The Commissioner will issue the final, official school spending requirements as soon as the Governor and Legislature approve either the FY2025 state budget or an earlier local aid resolution.

The FY2025 Chapter 70 program continues to implement the Student Opportunity Act (An Act Relative to Educational Opportunity for Students). The Act makes significant changes to the Chapter 70 formula, based, in large part, on the recommendations of the Foundation Budget Review Commission (FBRC). The updated formula is also codified in Chapter 70 of the general laws.

Statutory Parameters

The updated formula includes three parameters to be specified in each year's general appropriations act. In House 2, these are specified as follows:

- Total state target local contribution: 59%
- Effort reduction: 100%
- Minimum aid: $30 per pupil

Foundation Budget Changes

The Act establishes new, higher foundation budget rates in five areas: benefits and fixed charges, guidance and psychological services, special education out of district tuition, English learners, and low-income students, which are all expected to be phased in by FY2027. For FY2025, the rates have been increased by 4/6^{ths} of the gap between the rates in FY2021—the base year used in the calculations—and the final target rates. The Act also increased the number of tiers used for the low-income increment rates from ten to twelve; districts with higher concentrations of low-income students benefit from higher rates.

In addition to these targeted rate increases, foundation budget categories are also increased to account for inflation. A new employee benefits inflation rate is applied to the employee benefits and fixed charges category. This is based on the enrollment-weighted, three-year average premium increase for all Group Insurance Commission plans; for FY2025 the increase is 5.03%. An inflation rate of 1.35% is applied to all other foundation budget rates, based on the U.S. Department of Commerce's state and local government price deflator.

Statewide, foundation enrollment increased from 905,106 in FY2024 to 905,331 in FY2025, an increase of 225 students. Foundation enrollment decreased for 165 districts, while 148 districts experienced enrollment increases.

Finally, the formula's minimum aid provision guarantees all districts receive at least the same amount of aid in FY2025 as they did in FY2024 plus a $30 per pupil increase.

Low-income and Special Education Enrollment

The Act reinstates the definition of low-income enrollment used prior to FY2017, based on 185% of the federal poverty level. It replaces the economically disadvantaged designation (based on 133% of the federal poverty level) used from FY2017 through FY2022. For FY2025, a district's low-income enrollment is based on three eligibility categories:

- Students identified as participating in state public assistance programs, including the Supplemental Nutrition Assistance Program (SNAP), Transitional Aid to Families with Dependent Children (TAFDC), MassHealth, and foster care; or
- Students verified as low income through a supplemental data collection process first used for Chapter 70 in FY2023; or
- Students reported by a district as homeless through the McKinney-Vento Homeless Education Assistance program application.

Statewide, low-income enrollment for FY2025 is 414,590, compared to 421,305 in FY2024.

English

The Act also provides for a phase-in of increases to the assumed in-district special education enrollment to 5% for vocational students and 4% for non-vocational students. In FY2025, these assumed rates have been increased by 4/6^{ths} of the gap to 4.93% and 3.93%, respectively.

Required Local Contributions

The aggregate wealth model that has been used to determine target local contribution requirements since FY2007 is now codified in Chapter 70 by the Act. For municipalities with preliminary required contributions above their targets, the effort reduction component of the formula closes 100% of the gap between their preliminary contribution and their contribution target. For municipalities with preliminary required contributions significantly below their targets, the formula continues to apply an additional increment to their required contribution to close a portion of the gap to their contribution target.

Finally, pursuant to its codification in Chapter 70 by the Act, a provision introduced in the FY2020 budget specifying a minimum required local contribution of 82.5% of foundation for any city or town with a combined effort yield greater than 175% of foundation is continued in FY2025.

Charter School Tuition

Foundation tuition rates for Commonwealth charter schools are based on the same foundation budget rates used in Chapter 70. The foundation budget rate increases being implemented in FY2025 have been incorporated into our projected FY2025 tuition rates. In addition, charter school low-income enrollment for FY2025 has been identified using the same eligibility criteria used for districts. The facilities component of the tuition rate is $1,188 per pupil, with this cost fully reimbursed by the state as in prior years.

The reimbursement formula for transitional aid to districts reflects the change enacted by Section 38 of the FY20 budget, which provided for a reimbursement of 100% of any tuition increase in the first year, 60% in the second year, and 40% in the third year. Funding for first year reimbursements is prioritized first, followed by funding for second year reimbursements. The Act required 75% of the total state obligation to be funded in the first year (FY2022), 90% in the second (FY2023), and 100% in subsequent years (FY2024 and beyond). The Governor has recommended a $199.0 million appropriation for these reimbursements. This appropriation level is expected to meet the 100% requirement in FY2025. The projected assessments and reimbursements for charter tuition payments at this point can be useful for budget planning but should not be viewed as final numbers, given normal fluctuations in both projected and actual enrollments which occur over the course of the fiscal year.

Here are links to more detailed information on the Governor's proposed budget:

- **Summary chart**, showing foundation enrollment, foundation budget, Chapter 70 aid, and required local contributions for each school district
- **Summary chart for regional school districts**, showing foundation enrollment and required local contribution for each member of the district
- **PowerPoint**, describing the major components of the formula
- **Complete formula spreadsheet**, showing the detailed calculations for each municipality and district
- **Preliminary FY2025 charter school tuition and enrollment**

Questions about the Chapter 70 program should be directed to:

Rob O'Donnell
781-338-6512

Last Updated: January 24, 2024

MASSACHUSETTS Department of Elementary and Secondary Education

Massachusetts Charter Schools

Projected FY2025 Charter School Tuition and Enrollment

The following early rate projections are provided to assist Commonwealth charter schools and school districts with their budget preparations for FY2025. These estimates are based on Governor Healey's House 2 budget and reflect the passage, in November 2019, of An Act Relative to Educational Opportunity for Students, commonly known as the Student Opportunity Act (the Act). The Act makes significant changes to the Foundation Budget Rate formula, based on the recommendations of the Foundation Budget Review Commission (FBRC). The updated formula is codified in Chapter 70 of the general laws.

These estimates are subject to change as the House and Senate deliberate on the budget, and as we update our enrollment projections for the next fiscal year.

Key points on foundation budget rates:

- These rates are derived from each school's October 1, 2023 SIMS enrollment.
- Foundation budgets have been raised by a 1.35% inflation factor.
- Full detail and explanations on the governor's changes to the foundation budget are available here: Chapter 70 Program. Some highlights:
  - The Act establishes new, higher foundation budget rates in five areas: benefits and fixed charges, guidance and psychological services, special education out-of-district tuition, English learners, and low-income students, all to be phased in over a seven-year period.
  - An employee benefits inflation rate of 5.03% is applied to the employee benefits and fixed charges category. This rate is based on the three-year average premium increase for all Group Insurance Commission (GIC) plans.
  - The Act also increases the assumed in-district special education enrollment from 3.5% to 4.0% for non-vocational students over seven years. The factor used in FY2025 is 3.93%.

Key points on above foundation and facilities rates:

- Above foundation rates are determined using the most recently available budgeted net school spending percentages from December 2023.
- Facilities rates are level funded at $1,188 per pupil.

Key points on Charter reimbursement to districts:

- House 2 is fully funding the charter reimbursement appropriation.

Below you will find links to workbooks housing the FY2025 charter school tuition and reimbursements based on the frameworks above. These amounts will be used by the Department of Revenue (DOR) in their preliminary cherry sheet estimates.

- **Sending District Summary**, showing enrollment, tuition, and aid
- **Charter School Summary**, showing enrollment and tuition
- **Foundation Budgets**, showing foundation enrollments and budgets, as well as their underlying calculations

Questions about the charter tuition program should be addressed to Rob O'Donnell in the Office of District and School Finance at (781) 338-6512 or Robert.F.O'Donnell@mass.gov.

Last Updated: January 24, 2024

An official website of the Commonwealth of Massachusetts Here's how you know

Budget process timeline

An outline of the steps and timeline of creating the Commonwealth's fiscal year budgets.

Massachusetts government is funded on a fiscal year basis. A fiscal year runs from July 1st to June 30th. The process begins in January and is typically finalized in July. The Governor's Office and the Legislature work together to pass a fiscally responsible budget each year.

Dates in this timeline are approximate, unless noted otherwise.

September - December

- Beginning in the fall, each agency submits spending plans (projections for the current and next year spending and revenue collections) to its Executive Office.
- The Executive Offices submit their budgets to the Executive Office for Administration and Finance.
- The Administration holds open budget hearings and takes public testimonies.
- The Budget Bureau (part of the Executive Office for Administration and Finance) reviews budget submissions and comments; establishes governor's priorities and vision; projects budget condition, including overall revenue surpluses or deficiencies; makes recommendations.
- The Governor reviews the Budget Bureau's recommendations.

January - April

- According to the Constitution of the Commonwealth of Massachusetts, the Governor must propose a budget for the next fiscal year within 3 weeks after the Legislature convenes, which translates into the 4th Wednesday of January.

- House 1 is the first step in the state budget process, and communicates the Governor's priorities to the public. It contains
  - Governor's Message
  - Fiscal Health and Prospects
  - Balance sheet, revenue assumptions (tax and non-tax revenue), recent economic performance, future economic outlook, current fiscal year update
  - Capital Outlay
  - Local Aid/Education
  - Budget Recommendations ("Line Items")
  - Outside Sections
- House 1 is sent to the House Committee on Ways and Means.
- House Ways and Means Committee holds public hearings.
- When bill reported out of Committee favorably it is assigned a new House bill number.
- This new bill is sent to the full House chamber, where Representatives may offer amendments and debate the bill
- The bill sent to Committee on Bills in Third Reading where they make technical corrections and a new House bill number is assigned
- This bill is passed by the House to be engrossed, then sent to the Senate Committee on Ways and Means.

May - August

- The Senate Ways and Means Committee holds public hearings.
- When the bill is reported out of Committee favorably it is assigned a new Senate bill number.
- The bill is sent to the full Senate chamber; Senators may offer amendments and debate bill
- The bill sent to Committee on Bills in Third Reading where they make technical corrections and a new Senate bill number is assigned.
- The bill is passed to be engrossed; and this Senate bill is sent to the House Conference Committee, where they confer and resolve differences between the House and Senate versions and create the Conference Committee Report, which cannot be amended.
- The Governor signs, vetoes, or vetoes part of the budget, which becomes Chapter number nnn, Acts of YYYY.
- A 2/3 vote in each chamber can override the Governor's veto of a line item (an appropriation), or an outside section (rules, constraints, other law changes associated with appropriations).

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