



*FY25 District Administration's Budget Recommendation
School Committee Presentation
February 14, 2024*

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FY25 Budget Agenda for Tonight

- Revenue Sources & FY25 Preliminary Cherry Sheet
- Capital Plan Pro Forma Debt Service
- High School Teaching Positions
- Department Head Positions
- Director of Teaching & Learning Position



FY25 Budget

Revenue & Preliminary Cherry Sheet Review

FY25 Budget – Assessment Overview Updated

Revenue ONLY

Total Funding Sources		<i>Actual FY23</i>	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Adopted FY24</i>	<i>Proposed FY25</i>	<i>Chg \$</i>	<i>Chg %</i>
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	0.0%
Charter School Tuition Reimbursement		36,905	12,385	5,978	31,456	45,441	13,985	44.5%
Local Receipts								
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								
Medicaid Reimbursement		131,416	24,000	33,933	33,933	33,933	(0)	0.0%
Total Funding Sources		\$8,936,541	\$8,371,118	\$8,480,024	\$7,820,471	\$7,432,390	(\$388,081)	-5.0%



Cherry Sheet

The Cherry Sheet is the official notification from the Commissioner of Revenue of the upcoming fiscal year's state aid and assessments to cities, towns, and regional school districts.

The purpose of the Cherry Sheet is to ensure that local budgets reflect realistic estimates of the amount of revenue a municipality and regional school district will actually receive from the state during the upcoming year, as well as the amounts that will be assessed upon local governments to pay for a variety of state programs in which they participate.

Preliminary Cherry Sheets were released on Wednesday, January 24th shortly after the Governor released her FY25 Budget and have since been incorporated into our Budget Recommendation. See page 37 of the Budget Book for a copy of the District's FY25 Preliminary Cherry Sheet.

Final Cherry sheets should be released shortly after the Legislature adopts and the Governor signs the FY25 State Budget (usually by the end of July).



Chapter 70 & Regional Transportation Aid

Chapter 70 (see Revenue) refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts. The formula's minimum aid provision guarantees all districts receive at least the same amount of aid in FY25 as they did in FY24 plus a \$30 per pupil increase. Preliminary Cherry Sheet estimates for FY25 reflect the minimum aid, which is the same amount of aid as in FY24 plus \$30 per pupil (+\$47,280).

Regional School Transportation (see Revenue) is state aid distributed through the Cherry Sheet specifically to Regional School Districts. While the law entitles regional school districts to a 100% reimbursement for qualified school transportation costs, state funding has consistently fallen short of this benchmark. The reimbursement rate in FY24 exceeded 90% and recent history has reflected rates closer to the 70 - 75% mark. Qualified costs exclude the cost of transporting students that live within 1.5 miles of school, special education transportation, field trips, and the cost for any transportation outside of the normal school day (e.g. athletics). Preliminary Cherry Sheet estimates for FY25 reflect a proposed reimbursement rate of 80% and are based on the product of total qualified reimbursable school transportation costs as submitted in the District's 2023 EOYR Schedule 7 multiplied by the proposed reimbursement rate (80%).



Charter Schools

Charter School Sending Tuition (see Expense): Assesses the sending municipality or regional school district, through the Cherry Sheet, for the pupils attending Charter Schools. Charter School tuition charges are assessed against the sending district and paid to the Charter School district. Preliminary Cherry Sheet estimates for the upcoming fiscal year are based on data collected in October of the current fiscal year. Estimates are subject to change as the House and Senate deliberate changes on the budget, and as enrollment projections for the next fiscal year are updated. See page 39 of the Budget Book for supporting calculation details provided by DESE.

Charter Tuition Assessment Reimbursement (see Revenue): Reimburses sending districts, through the Cherry Sheet, for the student tuition and the capital facilities tuition component they pay to Commonwealth Charter Schools. The capital facilities tuition component includes interest and principal payments, for the construction, renovation, purchase, acquisition, or improvement of school buildings and land. Preliminary Cherry Sheet estimates are derived from projecting upcoming school year enrollment and tuition rates from data collected in October of the current fiscal year. Estimates are subject to change as the House and Senate deliberate changes on the budget, and as enrollment projections for the next fiscal year are updated. See page 39 of the Budget Book for supporting calculation details provided by DESE.



School Choice

School Choice Receiving Tuition (see Offsets): Provides funding to receiving districts, through the Cherry Sheet, for accepting pupils from other districts. Tuition rates are capped at \$5,000 per pupil, except for special education students, where the cost of any additional special education service/support is paid at 100% by the sending district. Preliminary Cherry Sheet estimates for the upcoming fiscal year are based on data collected in December of the current fiscal year. Estimates are subject to change as the House and Senate deliberate changes on the budget, and as enrollment projections for the next fiscal year are updated.

School Choice Sending Tuition (see Expense): Assesses the sending municipality or regional school district, through the Cherry Sheet, for the pupils attending another school district under school choice. School choice tuition charges are assessed against the sending district and paid to the receiving school district. Preliminary Cherry Sheet estimates for the upcoming fiscal year are based on data collected in October of the current fiscal year. Estimates are subject to change as the House and Senate deliberate changes on the budget, and as enrollment projections for the next fiscal year are updated.



Interest Income, Fees Collected & Miscellaneous Receipts

Interest Income refers to the interest the District earns on its deposits in interest bearing Accounts. Currently, the District maintains interest bearing Accounts at TD Bank and the Massachusetts Municipal Depository Trust (MMDT). Interest rates in FY23 & FY24 on these Accounts have ranged from ~ 3.5% to 5.0%. The FY25 Budget assumes no material change to interest rates.

Fees Collected includes receipts for Student Parking and Student Transcripts.

Miscellaneous Receipts includes non-recurring receipts for vendor refunds, MIAA host fees, unused FSA spending, etc.



Excess & Deficiency (E&D)

Every regional school district is required to maintain an E&D fund (see Revenue) on its books of Account. At the end of every fiscal year, any surplus or deficit in the district's general fund shall be closed to the E&D fund.

On or before October 31st of each year, every regional school district shall submit to the MA Department of Revenue (DOR) the forms and schedules (e.g. year-end balance sheet, etc.) they require for the purpose of reviewing and certifying the balance in the regional school district's E&D fund. E&D is not available for appropriation until certified by the DOR.

A regional school committee may use all or part of the certified balance in the E&D fund as a revenue source for its proposed budget. If the certified balance exceeds five (5%) percent of the budget, the committee must use the amount in excess of five (5%) as a revenue source in its proposed budget. In practice, the District uses the amount in excess of four (4%) as a revenue source in its proposed budget. For the FY25 Budget, this excess amount is \$453,619.

Our E&D was submitted to the DOR on October 23rd and then Certified by the DOR on November 8th; therefore it is available for appropriation.

FY25 Budget

FY23 Excess & Deficiency Impact

7/1/23 (FY23) E&D Certified submitted 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.	



Fund Transfers In

Athletic & Co-curricular transfer in refers to an annual one-time transfer of \$408,500 from the athletics & co-curricular fund to the general fund to help defray some of the costs the District incurs while operating its HS Athletics and HS & MS co-curricular programs. These funds are derived from the fees collected by the District for student participation in the various Athletic and Co-curricular Activities throughout the year. For a complete listing of HS Athletics and HS/MS Activities and their related fees please refer to pages 30 & 31 of the Budget Book.

The District's Food Service Program is currently outsourced to The Whitsons Culinary Group. The **Food Service transfer in** refers to an annual one-time transfer of \$59,000 from the school lunch fund to the general fund to help defray some of the operating costs the District incurs while administering the outsourced food service program. These funds are derived from the receipts the District receives through the Universal Free Lunch Program.



Medicaid Reimbursement

- The School-Based Medicaid Program (SBMP) is a federal reimbursement mechanism available to local education agencies (LEAs) to offset the costs of providing certain health care services and administrative activities to eligible students in a school setting. The Program has two primary components:
 - Direct service claiming enables school districts to obtain reimbursements for allowable direct health care services provided to eligible students. Allowable services include occupational therapy, physical therapy, and speech therapy.
 - Administrative claiming enables school districts to obtain reimbursements for allowable Medicaid-related administration services provided to eligible students and their families such as outreach activities that support direct service delivery.
- Given the complexities of the SBMP, the Masconomet Regional School District has engaged the professional services of the UMASS Chan Medical School – Medicaid in School Department to Administer our SBMP Program on our behalf. UMASS currently supports over 2,500 school districts across 9 states.
- Our Student Services and Business Office provide UMASS with the information they need to manage our account and submit our claims on our behalf in compliance with Program requirements.
- In FY22, the District received notice from the Executive Office of Health and Human Services (EOHHS) that the Centers for Medicare and Medicaid Services (CMS) would be expanding its funding of LEA Administrative Claim reimbursements in the wake of the COVID-19 Pandemic. This uptick in funding is expected to wane significantly during FY24 & FY25.



FY25 Budget

Capital Plan

Pro Forma Debt Service



Debt Service Key Definitions

Bond Anticipation Note (BAN) is a short-term instrument used to generate cash for initial project costs with the typical expectation the debt will be replaced later by permanent bonding. Typically issued for a term of one year or less, BANs may be reissued for up to ten years provided principal repayment begins after two years (MGL c. 44 s. 17).

Bond is a means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money (e.g. bond principal) to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. For a regional school district, debt shall be payable within 30 years (MGL c. 71 s. 16).

A **Bond Advisor's** primary role is to provide professional services relating to the structure and sale of securities and to ultimately assist issuers in obtaining the lowest financing cost. The Bond Advisor represents the interests of the District. Hilltop Securities will serve in this capacity for the District.

Bond Counsel is an attorney or law firm engaged by the District to review and submit an opinion on the legal aspects of a municipal bond or note issue. Locke Lord LLP will serve in this capacity for the District.



Capital Plan

Pro Forma Debt Service

- **Key Assumptions**

- **\$5M BAN for Roof/HVAC/BMS Project OPM & Designer work issued September 2024**
 - » BAN renewed annually at 3.5% with 20% pay downs
 - » Funds will be issued based on Cash Flow Projections
 - » 1st Payment due September 2025 (FY26)
 - » This BAN will be rolled into a Construction Bond in September 2027 (FY28)
 - **\$1.05M BAN for Category 3 Project work issued September 2024**
 - » BAN renewed annually at 3.5% with 20% pay downs
 - » Funds will be issued based on Cash Flow Projections
 - » 1st Payment due September 2025 (FY26)
 - » This BAN will not to be rolled into the Construction Bond. Funds will be issued based on Cash Flow Projections. 20% pay downs until BAN paid in full in September 2030 (FY31)
 - **\$25M Construction Bond for Roof/HVAC/BMS Project issued September 2027**
 - » In September 2027 (FY28), the outstanding Roof/HVAC/BMS Project OPM & Designer BAN (above) and an unissued \$25M Bond Authorization are rolled into a Roof/HVAC/BMS Construction Bond with a total Bond Issue of \$28.8M at 4.5%
 - » 1st Payment due September 2028 (FY29)
 - » 30 Year Term
- **At this time, I do not anticipate including any “Capital Costs including Debt Service Expense” in our FY25 Budget Recommendation**

The Assumptions presented above and the Debt Service Schedule on the following page have been developed for illustrative purposes only. Additional Schedules can be run for other Scenarios.

Masconomet Regional School District
OPTION 1C - BAN rolled annually based on cashflow & \$28.8M 30YR GOB dtd Sept 2027

MEMBER MUNICIPALITY FY25 Assessments	Est. Debt Service Proration
Town of Boxford	36.93 %
Town of Middleton	33.90
Town of Topsfield	29.17
TOTAL :	100.00 %

Fiscal 2024 Valuations	
Boxford	2,698,494,394
Middleton	3,193,914,688
Topsfield	2,010,540,217

Projected Bonds dated:	
Projected Interest Rate on BANs dated Sept 2024-Sept 2029 :	3.50%
Projected Interest Rate on \$28.8M Bonds dated Sept. 2027:	4.50%
Bonds payable September 1st	

Member Municipality Proration of Debt Service and Est. Residential Tax Rate Impact per \$1,000 of Assessed Value

Fiscal Year	Existing Exempt Debt Service	Short-Term Interest & Paydowns (See BAN Schedule)	Prospective \$28.8M GOBs dated September 2027 (See LT Bond Schedule page 3)	Equals Gross Total Debt Service	Boxford		Middleton		Topsfield	
					Boxford Debt Service Proration	Boxford Est. Tax Rate Impact per \$1,000	Middleton Debt Service Proration	Middleton Est. Tax Rate Impact per \$1,000	Topsfield Debt Service Proration	Topsfield Est. Tax Rate Impact per \$1,000
2026	-	199,750	-	199,750	73,768	0.03	67,715	0.02	58,267	0.03
2027	-	710,800	-	710,800	262,498	0.10	240,961	0.08	207,340	0.10
2028	-	1,041,950	-	1,041,950	384,792	0.14	353,221	0.11	303,937	0.15
2029	-	229,600	1,968,438	2,198,038	811,735	0.30	745,135	0.23	641,168	0.32
2030	-	222,250	1,778,738	2,000,988	738,965	0.27	678,335	0.21	583,688	0.29
2031	-	144,900	1,780,900	1,925,800	711,198	0.26	652,846	0.20	561,756	0.28
2032	-	-	1,786,825	1,786,825	659,874	0.24	605,734	0.19	521,217	0.26
2033	-	-	1,781,625	1,781,625	657,954	0.24	603,971	0.19	519,700	0.26
2034	-	-	1,780,413	1,780,413	657,506	0.24	603,560	0.19	519,346	0.26
2035	-	-	1,773,188	1,773,188	654,838	0.24	601,111	0.19	517,239	0.26
2036	-	-	1,784,613	1,784,613	659,057	0.24	604,984	0.19	520,571	0.26
2037	-	-	1,779,575	1,779,575	657,197	0.24	603,276	0.19	519,102	0.26
2038	-	-	1,778,300	1,778,300	656,726	0.24	602,844	0.19	518,730	0.26
2039	-	-	1,780,563	1,780,563	657,562	0.24	603,611	0.19	519,390	0.26
2040	-	-	1,776,363	1,776,363	656,011	0.24	602,187	0.19	518,165	0.26
2041	-	-	1,775,700	1,775,700	655,766	0.24	601,962	0.19	517,972	0.26
2042	-	-	1,778,350	1,778,350	656,745	0.24	602,861	0.19	518,745	0.26
2043	-	-	1,779,200	1,779,200	657,059	0.24	603,149	0.19	518,993	0.26
2044	-	-	1,788,025	1,788,025	660,318	0.24	606,140	0.19	521,567	0.26
2045	-	-	1,784,825	1,784,825	659,136	0.24	605,056	0.19	520,633	0.26
2046	-	-	1,779,825	1,779,825	657,289	0.24	603,361	0.19	519,175	0.26
2047	-	-	1,777,913	1,777,913	656,583	0.24	602,712	0.19	518,617	0.26
2048	-	-	1,783,750	1,783,750	658,739	0.24	604,691	0.19	520,320	0.26
2049	-	-	1,777,338	1,777,338	656,371	0.24	602,517	0.19	518,449	0.26
2050	-	-	1,788,450	1,788,450	660,475	0.24	606,285	0.19	521,691	0.26
2051	-	-	1,777,088	1,777,088	656,278	0.24	602,433	0.19	518,376	0.26
2052	-	-	1,778,363	1,778,363	656,749	0.24	602,865	0.19	518,748	0.26
2053	-	-	1,776,938	1,776,938	656,223	0.24	602,382	0.19	518,333	0.26
2054	-	-	1,777,700	1,777,700	656,505	0.24	602,640	0.19	518,555	0.26
2055	-	-	1,785,313	1,785,313	659,316	0.24	605,221	0.19	520,776	0.26
2056	-	-	1,770,000	1,770,000	653,661	0.24	600,030	0.19	516,309	0.26
2057	-	-	1,713,113	1,713,113	632,652	0.23	580,745	0.18	499,715	0.25
2058	-	-	1,636,000	1,636,000	604,175	0.22	554,604	0.17	477,221	0.24
Total	-	2,549,250	53,377,425	55,926,675	20,653,721		18,956,143		16,313,811	

Assumptions:

- † Debt service proration based on FY2025 assessment figures.
- † Bonds structured on a level debt service basis for a maximum term of 30 years.
- † Ranges reflect only estimated local share of project costs.



FY25 Budget

Proposed Staffing:

High School Teachers

Arts Department Head

Director of Teaching and Learning



FY25 Budget

Summary of Recommended Staffing Adjustments impacting the Operating Budget

\$ Impact	FTE Impact	Description
(\$412,000)	(5.0)	Reduce 5.0 FTE HS Teaching Positions (Existing)
(\$90,000)	(1.0)	Reduce 1.0 FTE Performing Arts Dept Head Position (Existing)
\$11,000	0.2	Add 0.2 FTE to HS/MS Teacher workload to cover 1 class from Dept Head Position (Existing)
\$72,000	1.0	Add 1.0 FTE HS Academic Success Center Teacher (ESSER previously)
\$153,000	1.0	Add 1.0 FTE Director of Teaching & Learning Position (New)
\$41,000	1.0	Add 1.0 FTE MPFT Position (ESSER and Operating Budget previously)
\$45,000	1.0	Add 1.0 FTE IT Technician Position (ESSER and Operating Budget previously)
(\$180,000)	(1.8)	TOTALS



Masconomet Enrollment Trends

							1 Yr		5 yr	
	Oct '18	Oct '19	Oct' 20	Oct '21	Oct '22	Oct '23	Chg #	Chg %	Chg #	Chg %
Grade 7	312	269	319	291	289	290	1	0.3%	-22	-7.1%
Grade 8	340	315	267	321	291	281	-10	-3.6%	-59	-17.4%
MS Total	652	584	586	612	580	571	-9	-1.6%	-81	-12.4%
Grade 9	298	293	268	225	270	263	-7	-2.7%	-35	-11.7%
Grade 10	299	295	288	264	216	267	51	19.1%	-32	-10.7%
Grade 11	290	291	283	282	258	219	-39	-17.8%	-71	-24.5%
Grade 12	272	289	288	296	278	262	-16	-6.1%	-10	-3.7%
HS Total	1159	1168	1127	1067	1022	1011	-11	-1.1%	-148	-12.8%
SP - Beyond Gr12	15	14	14	13	8	10	2	20.0%	-5	-33.3%
District Total	1826	1766	1727	1692	1610	1592	-18	-1.1%	-234	-12.8%



Staffing: Enrollment Projection for FY25

	Oct '23	Oct '24 (Est)*	Chg #	Chg %
				1 Yr
Grade 7	290	280	-10	-3.4%
Grade 8	281	290	9	3.2%
MS Total	571	570	-1	-0.2%
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%
HS Total	1011	985	-26	-2.6%
SP - Beyond				
Gr12	10	10	0	0.0%
District Total	1592	1565	-27	-1.7%

*Estimates a 15 student increase in grade 6 to 7 and a 45 student decrease in grade 8 to 9.



Staffing: Estimated Enrollment FY25-FY28

	Oct '24 (Est)*	Chg #	Chg %	Oct '25 (Est)*	Chg #	Chg %	Oct '26 (Est)*	Chg #	Chg %	Oct '27 (Est)*	Chg #	Chg %
Grade 7	280	-10	-3.4%	297	17	6.1%	302	5	1.7%	306	4	1.3%
Grade 8	290	9	3.2%	280	-10	-3.4%	297	17	6.1%	302	5	1.7%
MS Total	570	-1	-0.2%	577	7	1.2%	599	22	3.8%	608	9	1.5%
Grade 9	236	-27	-10.3%	245	9	3.8%	235	-10	-4.1%	252	17	7.2%
Grade 10	263	-4	-1.5%	236	-27	-10.3%	245	9	3.8%	235	-10	-4.1%
Grade 11	267	48	21.9%	263	-4	-1.5%	236	-27	-10.3%	245	9	3.8%
Grade 12	219	-43	-16.4%	267	48	21.9%	263	-4	-1.5%	236	-27	-10.3%
HS Total	985	-26	-2.6%	1011	26	2.6%	979	-32	-3.2%	968	-11	-1.1%
SP	10	0	0.0%	10	0	0.0%	10	0	0.0%	10	0	0.0%
Dis. Total	1565	-27	-1.7%	1598	33	2.1%	1588	-10	-0.6%	1586	-2	-0.1%

*Assumes a 15 student increase in grade 6 to 7 and a 45 student decrease in grade 8 to 9.



High School Staffing and Course Size, FY24

	Sections	Full Time Equivalents	Avg Class Size
Art	34.00	4.80	16.50
Business	29.00	3.80	18.69
Drama	2.00	0.20	20.00
English	59.00	11.80	16.80
Health	17.00	1.80	19.94
Math	57.00	11.40	17.12
Music	5.00	1.00	26.60
PE	27.00	2.70	22.30
Science	67.00	12.20	17.12
Social Studies	72.50	12.40	18.63
W. Lang	48.00	10.00	17.02
Totals	417.50	72.10	17.96

*Semester courses counted as one section.



High School Section Analysis, FY24

	Avg Class Size	# Sects <12	# Sects <15	# Sects >24	# Sects >28
Art	16.50	4	12	0	0
Business	18.69	1	3	1	0
Drama	20.00	0	1	0	0
English	16.80	8	19	0	0
Health	19.94	0	2	1	0
Math	17.12	4	17	0	0
Music	26.60	1	2	2	2
PE	22.30	0	0	5	0
Science	17.12	3	19	0	0
Social Studies	18.63	4	18	1	0
W. Lang	17.02	8	17	1	0
Totals	17.96	33	110	11	2



Middle School Staffing and Class Size, FY24

	Sections	FTE	Avg Course Enroll.
Art	10.00	2.00	18.6
English	35.00	7.00	18.2
Math	35.00	7.00	18.2
Health	10.00	2.00	18.3
Intro Coding	1.00	0.20	26.5
Music/Drama	11.50	2.30	24.8
PE	12.00	2.40	21.6
Social Studies	30.00	6.00	18.4
Science/STEM	35.00	7.00	18.3
W. Lang.	26.00	5.20	18.8
Totals	205.50	41.00	18.4



Staffing Recommendation

- Reduce 5.0 FTE at Masconomet High School
 - 1.0 English
 - 1.0 Math
 - 1.0 Science
 - 1.0 Social Studies
 - 1.0 World Language
- A reduction of 25 sections (5.0 FTE) would result in an average class size of 19.11, based on the current year's students.
 - This does not take into account the estimated reduction of 26 HS students in FY25 (1011 to 985).



High School Staffing and Course Size, FY25 Projection*

	Sections	Full Time Equivalents	Avg Class Size
Art	34.00	4.80	16.50
Business	29.00	3.80	18.69
Drama	2.00	0.20	20.00
English	54.00	10.80	18.35
Health	17.00	1.80	19.94
Math	52.00	10.40	18.77
Music	5.00	1.20	26.60
PE	27.00	2.70	22.30
Science	62.00	11.20	18.50
Social Studies	67.50	11.40	20.01
W. Lang	43.00	10.00	19.00
Totals	392.50	67.70	19.11

*Based on FY24 Student Enrollments



Academic Department Head Structure

- Currently 9 Subject Area Department Head Positions at Masconomet
- Report to Building Principals
- Position Description:
“Promote learning and growth of all students providing high-quality instruction, authentic and meaningful student assessments, analyzing student data, using data to improve instruction, continuously providing students with constructive feedback, and continuously refining learning objectives.”
- Responsibilities include:
 - Supervision and evaluation of personnel
 - Development and implementation of curriculum (7-12)
 - Teaching the number of classes according to contractual formula
 - Performing site responsibilities (supervise student activities as requested)
 - Performing related tasks (related to department supervision and other tasks as assigned by principals and superintendent)



Current Academic Department Head Supervisory Assignments, FY24

Department	FTE HS Staff Supervised	FTE MS Staff Supervised	FTE Total
Art	4.0	2.0	6.0
Music/Drama	1.0	2.7	3.7
Business/Comp. Sci.	3.8	0.2	4.0
English	11.8	7.0	19.0
Health/PE	4.5	2.5	7.0
Math	11.0	7.0	18.0
Science	12.0	7.0	19.0
Social Studies	12.0	6.0	18.0
World Language	10.0	5.2	15.2



Department Head Teaching Assignments

No. of Teachers (FTE)* Supervised	Teaching Assignment (Sections)
1 - 6.5	4
6.6 - 12.5	3
12.6 - 18.5	2
18.6 - 24.5	1
24.6 or greater	0

* FTE = Full Time Equivalents

- Coaches shall be counted as .33 FTE of a teacher in determining the Director of Athletics' teaching schedule.
- In the event an Administrator shall hold the position of District ELL Coordinator, this assignment shall be counted as a 0.2 FTE in determining an Administrator's teaching assignment.
- In the event an Administrator shall hold the position of Director of Digital Learning, this assignment shall be counted as a 0.3 FTE in determining an Administrator's teaching assignment.
- The Performing Arts Department Chair assignments shall include coordination of the after-school instrumental music instructional program. This assignment will constitute a 0.2 FTE.

Masco Music Program Offerings

- High School FY24 Offerings
 - Singers (CP & Honors)
 - Ladies Chorale
 - Chamber Choir
 - Concert Band (CP & Honors)
 - Music Theory (I & II)
- Middle School FY24 Offerings
 - 7th Grade Band
 - 8th Grade Band
 - 7th Grade Chorus
 - 8th Grade Chorus
 - Song Writing 7
 - Song Writing 8
- After School Program FY24 Offerings
 - Jazz Choir*
 - Jazz Ensemble I*
 - Music Lesson Program

* - Jazz Courses (2) currently included in the After School Program will either need to be incorporated into the normal school day course schedule or as extracurricular activities in order to comply with contractual requirements.

Note: There are no plans to make any reductions to the Music Program Offerings for FY25.



Department Head Recommendation

- Consolidate the Music and Arts Department Head Positions (2.0) to a Arts Department Head (1.0)
- Provide support to new Arts Department Head Position
 - Mentoring & Subject Matter Consultancy
- Bring existing Band teaching position to 1.0 to keep current number of music sections consistent.
- Provide support to Band teaching position
 - Mentoring & Subject Matter Consultancy



Proposed Department Head Reorganization, FY25

Department	HS Staff Supervised	MS Staff Supervised	Total*
Arts	5.0	4.7	9.7
Business/Comp. Sci.	3.8	0.2	4.0
English	11.0	7.0	18.0
Health/PE	4.5	2.5	7.0
Math	10.0	7.0	17.0
Science	11.0	7.0	18.0
Social Studies	11.0	6.0	17.0
World Language	9.0	5.2	14.2

*Includes proposed 5.0 FTE Reduction in HS Teachers

Department Head Teaching Assignments

Department	FTE Teaching Assignment FY24	Proposed FTE Teaching Assignment FY25
Art	0.8	0.6
Music/Drama	0.4	N/A
Business/Comp. Sci.	0.3	0.8
English	0.2	0.2
Health/PE	0.0	0.0
Math	0.4	0.4
Science	0.2	0.2
Social Studies	0.4	0.4
World Language	0.4	0.4

- Coaches shall be counted as .33 FTE of a teacher in determining the Director of Athletics' teaching schedule.
- In the event an Administrator shall hold the position of District ELL Coordinator, this assignment shall be counted as a 0.2 FTE in determining an Administrator's teaching assignment.
- In the event an Administrator shall hold the position of Director of Digital Learning, this assignment shall be counted as a 0.3 FTE in determining an Administrator's teaching assignment.
- The Performing Arts Department Chair assignments shall include coordination of the after-school instrumental music instructional program. This assignment will constitute a 0.2 FTE.



Director of Teaching and Learning

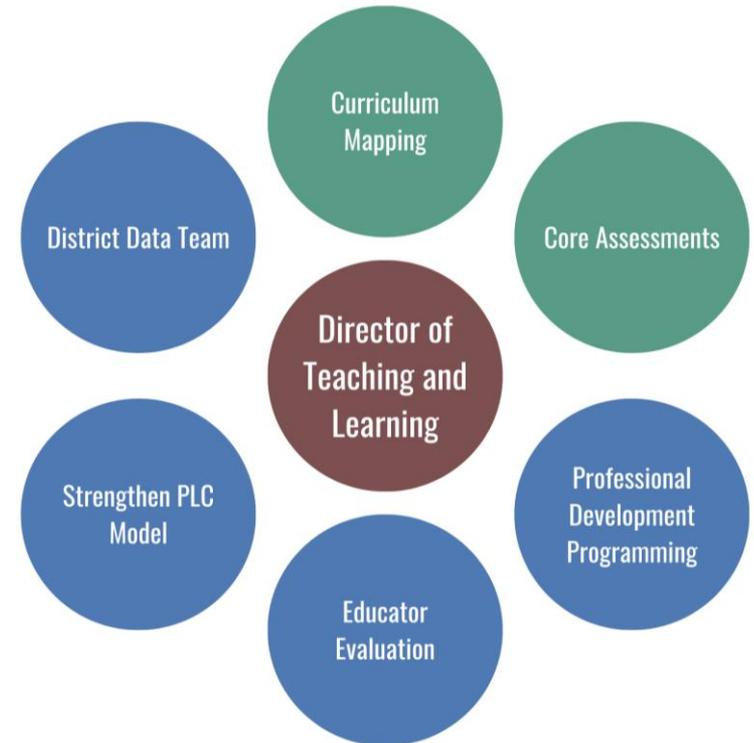
- Reports to Superintendent of Schools
- Position Description:

“To provide the Masconomet Regional School District with leadership in providing high-quality instruction, developing authentic and meaningful student assessments, analyzing student data to improve student learning, and continuously refining learning objectives to support Masconomet’s Strategic Plan.”
- Responsibilities include:
 - Coordinate the development of a process of continuous improvement in curriculum and instruction.
 - Develop processes for assessing student progress towards mastery of identified curriculum objectives, and work with District Data Team to use these results to inform improvement efforts.
 - Work with Professional Development Committee to plan training for instructional personnel and administrators.
 - Provide leadership and feedback to academic department heads through informal and formal processes.
 - Develop 5-year textbook and instructional materials plan and coordinate budget development in curriculum, instruction and professional development



Relationship of DTL to Strategic Plan

OBJECTIVES	INITIATIVES
Curriculum Reorient curriculum towards real-world readiness and 21st Century Competencies	A. Curriculum Development and Review Process
Instruction Support curriculum objectives, meet individual student learning goals and enhance teaching practices through collaboration	B. Meeting the Needs of All Learners C. Strengthening Professional Practice D. Data Collection and Management
Culture & Wellbeing Foster a safe, trusting and joyful school culture where students and adults thrive and grow	E. Social Emotional Learning & Mental Health
Community Build community that champions District Mission through communications, data management and partnership	F. Community & Advisories G. Facilities Management





Strategic Initiative A: Curriculum Development and Review Process

Year	Activity
2023-2024	Develop Portrait of a Learner Competencies and Department Specific Learning Expectations
2024-2025	Align identified competencies to current curriculum documents.
2025-2026	Develop assessments to measure student progress in meeting Portrait of a Learner and department-specific objectives.
2026-2027	Implement assessments and analyze results.



Strategic Initiative C: Strengthening Professional Practice

Year	Activity
2024-2025	Research and implement effective Professional Learning Communities Model. Create process to continually evaluate effectiveness and implement best practices.
2025-2026	Work with Professional Development Advisory Committee, Department Heads and Principals to develop a 3-year process for professional development.
2026-2027	Review Educator Evaluation System at Masconomet and Recommend needed changes to make the system more valuable for both educators and evaluators.



Strategic Initiative D: District Data Management & Collection

Year	Activity
2024-2025	Director of Teaching and Learning provides training to necessary parties in Data Analysis.
2024-2025	Collaborate with Masconomet Teachers Association to implement Education Commonwealth Project surveys.
2025-2026	Develop District Data Team and Data Dashboards to annually analyze student learning results.
2026-2027	Audit instructional and educational practices in light of student learning results.



Data Wise Model





FY25 Budget

Budget Topics for Future Meetings

- February 28th Meeting:
 - Adjustments to Budget Recommendation
 - Final Health/Dental Premiums, Retirements, NEC Capital Assessment, etc.
 - Review the following Major Expense Categories:
 - Insurance Benefits
 - Maintenance (non-salary)
 - Transportation – Regular Ed
 - Retirement Contribution
 - MIS & Instructional Technology (non-salary)
 - Athletics (non-salary)
 - HS Materials, Supplies, & Resources
 - Property & Liability Insurance
 - MS Materials, Supplies, & Resources
 - Salaries (revisited)
 - Student Services
 - Wellness Update
 - School Adjustment Counselor Plan
- March 6th Meeting:
 - Public Hearing
 - Staffing Discussion
 - Requests Not Included in Our Recommendation



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 MAILES 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 22, 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

The following 4 slides have been included as reference material (not for presentation)

FY25 Budget – Assessment Overview Updated

Total Expenditures	<i>Actual FY23</i>	<i>Adopted FY22</i>	<i>Adopted F23</i>	<i>Adopted F24</i>	<i>Proposed F25</i>	<i>Chg \$</i>	<i>Chg %</i>
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%
<i>Total Expenditures</i>	<i>\$38,277,271</i>	<i>\$38,302,489</i>	<i>\$38,367,132</i>	<i>\$40,206,736</i>	<i>\$40,790,869</i>	<i>\$584,133</i>	<i>1.5%</i>
Total Funding Sources	<i>Actual FY23</i>	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Adopted FY24</i>	<i>Proposed FY25</i>	<i>Chg \$</i>	<i>Chg %</i>
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!
<i>Total Funding Sources</i>	<i>\$8,936,541</i>	<i>\$8,371,118</i>	<i>\$8,480,024</i>	<i>\$7,820,471</i>	<i>\$7,432,390</i>	<i>(\$388,081)</i>	<i>-5.0%</i>
Net Assessment including Deb Service	<i>Actual FY23</i>	<i>Adopted FY22</i>	<i>Adopted FY23</i>	<i>Adopted FY24</i>	<i>Proposed FY25</i>	<i>Chg \$</i>	<i>Chg %</i>
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%
<i>Total Net Assessment including Debt</i>	<i>\$29,340,730</i>	<i>\$29,931,371</i>	<i>\$29,887,107</i>	<i>\$32,386,264</i>	<i>\$33,358,479</i>	<i>\$972,215</i>	<i>3.0%</i>
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.



FY25 Budget

Major Expense Category Analysis (before Offsets)

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%



FY25 Budget

Major Expense Category Analysis (after Offsets)

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%