



District Administration's Recommended: FY26 Budget
February 5, 2025

Prepared by:

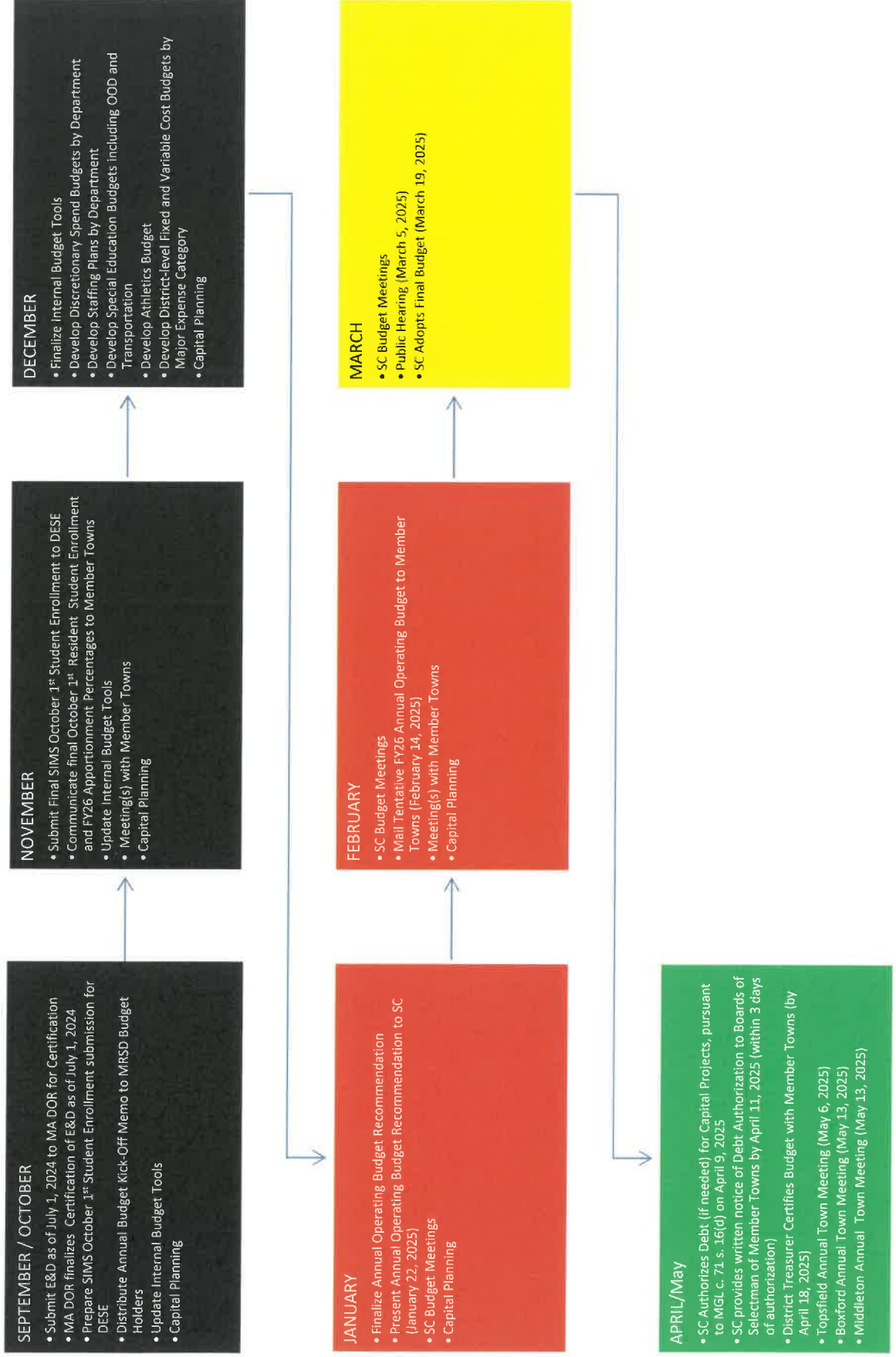
Jeffrey D. Sands, Assistant Superintendent of Schools
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MRRSD FY26 Budget Process Overview





FY26 Budget Calendar

SEPTEMBER 30, 2024	DISTRICT SUBMITS JULY 1, 2024 E & D TO MA DOR FOR CERTIFICATION
OCTOBER 10, 2024	MA DOR CERTIFIES DISTRICT'S JULY 1, 2024 E & D
OCTOBER 25, 2024	FY26 BUDGET KICK-OFF MEMO DISTRIBUTED TO MRSD BUDGET HOLDERS
NOVEMBER 1, 2024	DISTRICT DISTRIBUTES OCTOBER 1, 2024 RESIDENT STUDENT ENROLLMENT TO TOWNS
JANUARY 22, 2025	FY26 BUDGET RECOMMENDATION PRESENTED TO THE SCHOOL COMMITTEE
FEBRUARY 5, 2025	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS
FEBRUARY 14, 2025	DISTRICT MAILES TENTATIVE FY26 BUDGET TO TOWN OFFICIALS
FEBRUARY 26, 2025	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS
MARCH 5, 2025	SCHOOL COMMITTEE HOLDS FY26 BUDGET PUBLIC HEARING
MARCH 5, 2025	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS
MARCH 10, 2025 (MON)	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 12, 2025 (WED)	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 17, 2025 (MON)	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS (IF NEEDED)
MARCH 19, 2025	SCHOOL COMMITTEE CONDUCTS FY26 BUDGET DELIBERATIONS
MARCH 19, 2025	SCHOOL COMMITTEE ADOPTS FINAL FY26 BUDGET
APRIL 9, 2025	SCHOOL COMMITTEE AUTHORIZES DEBT FOR CAPITAL PROJECTS (IF NEEDED)
APRIL 11, 2025	DISTRICT PROVIDES WRITTEN NOTICE OF DEBT AUTHORIZATION TO BOARDS OF SELECTMAN (IF NEEDED)
APRIL 18, 2025	DISTRICT TREASURER CERTIFIES FY26 BUDGET WITH TOWNS
MAY 6, 2025 & May 13, 2025	ANNUAL TOWN MEETINGS



FY26 Budget

Key Assumptions - Highlights

- Revenues are currently budgeted to increase by \$606K or 8.2% as compared to FY25B
 - FY26 Preliminary Cherry Sheet figures have been reflected including Chapter 70 Aid and Regional Transportation Reimbursements.
 - The Chapter 70 formula's minimum aid provision guarantees all districts receive at least the same amount of aid in FY26 as they did in FY25 plus a \$75 per pupil increase.
 - Regional Transportation Reimbursement of \$786K reflects an increase of \$87K (12.5%) versus FY25 Budget and a Reimbursement Rate of 81.7%.
 - Interest Income of \$242K reflects an increase of \$52K versus FY25B and assumes that interest rates on District Bank Accounts will trend behind FY24A but ahead of FY23A.
 - An Excess & Deficiency (E&D) figure of \$713K reflects the amount Certified by MA DOR on 10/10/24 for FY24 which exceeds 4% of the District's operating & capital budget; this is an increase of \$259K as compared to FY25B.



FY26 Budget

Key Assumptions - Highlights

- Expenses are currently budgeted to increase by \$3.73M or 9.2% as compared to FY25B
 - Total Salary costs are assumed to increase by \$1.32M (5.4%) versus FY25B.
 - A Successor CBA for the Teachers Union for FY25 – FY27 was finalized in October 2024. The new CBA includes a 3.75% COLA on Salaries and Stipends in FY26 and expanded Parental Leave. Also incorporated are STEP increases for 41 staff and Salary Schedule Advancements for 20 staff.
 - Successor CBAs for four (4) Unions, including the Paraprofessionals, Professional Administrators, Support Staff, and MPFTs remain to be negotiated and finalized for FY26. The FY26 Salary Placeholder reflected in our Recommendation includes funding for all COLA, STEP, and Salary Advancements associated with these Unions. Providing detail beyond this level could potentially jeopardize the Committee’s bargaining position.
 - Three (3) additional 1 to 1 Paraprofessional positions are assumed in our Recommendation in order to meet the needs of in-coming 7th grade students requiring specialized services in their IEPs.
 - No other changes to Staffing Model are reflected.
 - Total Operating Costs (non-Salary) are assumed to increase by \$2.41M (14.9%) versus FY25B.
 - Incorporates an increase of \$1.27M (+31.3%) in Out-of-District (OOD) Tuition, Special Education Transportation, & Consultant Costs. Reflects a known increase in the number of OOD placements to 69 (+7) as compared to FY25B.
 - Includes an increase of 10% for Active Healthcare Premiums and 5% for Active Dental Premiums. Total Benefits costs increasing by \$452K (8.7%) versus FY25B.



FY26 Budget

Key Assumptions - Highlights

- Total Operating Costs (non-Salary) Concluded
 - Reflects an increase of \$184K (11.5%) in increased Non-salaried Maintenance Costs including \$98K (+19.2%) in increased Electric & Gas Utility costs and \$51K (+10.0%) in increased Janitorial Services Contract costs.
 - Includes an increase of \$131K in Retirement costs including a \$112K (+12.5%) increase in the annual appropriation from the Essex Regional Retirement Board.
 - No new Services or Programs.
- Capital Costs including Debt Service recommended at \$690K in FY26
 - Reflects Priority Projects as identified and supported by both District Leadership and the DCI Subcommittee.
 - See Capital Plan Presentation Recommendation dated January 22, 2025.

FY26 Budget – Assessment Overview

Total Expenditures	Actual FY24	Adopted FY24	Adopted FY25	Proposed F26	Chg \$	Chg %
General Operating Expenses (before Offsets)	42,069,755	42,571,783	43,446,899	47,279,719	3,832,821	8.8%
Less Expense Offsets	2,558,019	2,814,097	2,770,663	2,872,767	102,104	3.7%
General Operating Expenses (after Offsets)	39,511,736	39,757,686	40,676,236	44,406,952	3,730,717	9.2%
Capital Costs including Debt Service Expense	449,050	449,050	400,000	690,000	290,000	72.5%
Total Expenditures	\$39,960,786	\$40,206,736	\$41,076,236	\$45,096,953	\$4,020,717	9.8%
Total Funding Sources						
State Aid						
Chapter 70	\$5,448,589	\$5,403,309	\$5,498,979	\$5,729,078	\$230,099	4.2%
Transportation Reimbursement	753,891	701,305	698,918	786,395	87,477	12.5%
MSBA Debt Service Reimbursement	-	-	-	-	0	0.0%
Charter School Tuition Reimbursement	66,556	31,456	45,441	22,473	(22,968)	-50.5%
Local Receipts						
Interest Income	303,675	12,000	190,000	242,400	52,400	27.6%
Fees Collected	36,881	34,000	34,000	34,000	0	0.0%
Miscellaneous Receipts	8,972	10,000	10,000	10,000	0	0.0%
Excess and Deficiency	1,126,968	1,126,968	453,619	712,882	259,263	57.2%
Fund Transfers In	467,500	467,500	467,500	467,500	0	0.0%
Federal Aid						
Medicaid Reimbursement	63,219	33,933	33,933	33,933	0	0.0%
E Rate Reimbursement	0	0	0	0	0	0.0%
Total Funding Sources	\$8,276,251	\$7,820,471	\$7,432,390	\$8,038,661	\$606,270	8.2%
Net Assessment including Deb Service						
Total Expenditures	39,960,786	40,206,736	41,076,236	45,096,953	4,020,717	9.8%
Less Total Funding Sources	(8,276,251)	(7,820,471)	(7,432,390)	(8,038,661)	606,270	8.2%
Total Net Assessment including Debt	\$31,684,535	\$32,386,264	\$33,643,845	\$37,058,292	\$3,414,447	10.1%
Operating Assessment						
Operating Assessment	\$31,235,485	\$31,937,214	\$33,243,845	\$36,368,292	\$3,124,446	9.4%
Capital Assessment including Debt Service						
Capital Assessment including Debt Service	\$449,050	\$449,050	\$400,000	\$690,000	\$290,000	72.5%

FY26 Budget Assessment by Town*

	FY24	FY25	FY26	Chg \$	Chg %
BOXFORD					
Operating Assessment	\$ 11,917,575	\$ 12,379,417	\$ 13,516,270	\$ 1,136,853	9.2%
Capital Assessment incl Debt Service	\$ 167,451	\$ 147,711	\$ 254,907	\$ 107,196	72.6%
Total Assessment	\$ 12,085,026	\$ 12,527,128	\$ 13,771,177	\$ 1,244,049	9.9%
MIDDLETON					
Operating Assessment	\$ 10,896,460	\$ 11,103,806	\$ 11,789,683	\$ 685,877	6.2%
Capital Assessment incl Debt Service	\$ 150,162	\$ 135,586	\$ 230,652	\$ 95,066	70.1%
Total Assessment	\$ 11,046,622	\$ 11,239,392	\$ 12,020,335	\$ 780,943	6.9%
TOPSFIELD					
Operating Assessment	\$ 9,123,180	\$ 9,760,623	\$ 11,062,339	\$ 1,301,716	13.3%
Capital Assessment incl Debt Service	\$ 131,437	\$ 116,704	\$ 204,441	\$ 87,738	75.2%
Total Assessment	\$ 9,254,617	\$ 9,877,327	\$ 11,266,780	\$ 1,389,454	14.1%
DISTRICT TOTALS					
Operating Assessment	\$ 31,937,215	\$ 33,243,846	\$ 36,368,292	\$ 3,124,446	9.4%
Capital Assessment incl Debt Service	\$ 449,050	\$ 400,000	\$ 690,000	\$ 290,000	72.5%
Total Assessment	\$ 32,386,265	\$ 33,643,846	\$ 37,058,292	\$ 3,414,446	10.1%

* NOTE: FY26 Preliminary Net School Spending Required Contribution figures and updated Resident Student Enrollment data (per the Regional Agreement) have been utilized to calculate this Assessment by Town Report.

Masconomet Regional School District

FY26 Assessment Worksheet

February 5, 2025

Total General Fund Expenses

General Operating Expenses (after Offsets)
Capital Costs including Debt Service Expense

\$44,406,952
\$690,000
\$45,096,953

Total General Fund Expenses:

Total General Fund Revenues

State Aid including MSBA Reimbursement for Debt Service
Local Receipts
Federal Aid

\$6,537,946
\$1,466,782
\$33,933

Total General Fund Revenues:

\$8,038,661

Assessment to Member Communities

Operating Assessment

\$36,368,292

Capital Costs including Debt Service Expense

\$690,000

less MSBA Debt Service Reimbursement

\$0

Capital Assessment including Debt Service

\$690,000

Resident Enrollment (for Operating Assessment):

Oct 2020
Oct 2021
Oct 2022
Oct 2023
Oct 2024
5 YR AVG

622
623
600
587
563
599

36.33%
37.13%
37.62%
37.68%
37.58%
37.25%

Boxford

Middleton

Topsfield

Totals

Resident Enrollment less OOD* (for Capital Assessment):

Oct 2020
Oct 2021
Oct 2022
Oct 2023
Oct 2024
5 YR AVG

608
601
572
558
530
574

36.43%
36.89%
37.29%
37.15%
37.01%
36.94%

35.53%
34.07%
33.44%
32.36%
31.35%
33.43%

28.04%
29.04%
29.27%
30.49%
31.63%
29.63%

Assessment Calculation:

Minimum Contribution
Transportation
Amount Above Minimum Contribution

\$ 6,273,091
\$ 764,875
\$ 6,478,304

\$ 5,294,399
\$ 609,091
\$ 5,158,849

\$ 16,921,748
\$ 2,053,542
\$ 17,393,001

Operating Assessment

\$ 11,062,339

\$ 36,368,292

Capital Assessment including Debt Service

\$ 204,441

\$ 690,000

Total Assessment

\$ 11,266,780

\$ 37,058,292

* Resident student Out-of-District (OOD) special education placements.

MASCONOMET REGIONAL SCHOOL DISTRICT

FY26 Fund Transfers and Offsets In

February 5, 2025

Revenue Transfers In	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
Athletics & Co-Curricular	\$408,500	\$408,500	\$408,500	\$408,500	\$0	0.0%
Non-Resident Tuition - International	0	0	0	0	0	0.0%
Food Service	59,000	59,000	59,000	59,000	0	0.0%
Non-Resident Tuition In	0	0	0	0	0	0.0%
Total Revenue Transfers In:	\$467,500	\$467,500	\$467,500	\$467,500	\$0	0.0%

Offsets In	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
Circuit Breaker	\$1,845,497	\$2,009,497	\$2,009,497	\$2,009,497	\$0	0.0%
School Choice	154,304	154,304	211,572	386,572	175,000	82.7%
ESSER I, II, & III	102,050	102,050	14,095	0	(14,095)	-100.0%
Title 1	0	77,064	57,531	0	(57,531)	-100.0%
SummerSchool/ESY	0	0	0	0	0	0.0%
Use of Facilities	0	21,800	21,800	21,800	0	0.0%
SPED IDEA 240	456,168	449,382	456,168	454,898	(1,270)	-0.3%
Total Offsets In:	\$2,558,019	\$2,814,097	\$2,770,663	\$2,872,767	\$102,104	3.7%

MASCONOMET REGIONAL SCHOOL DISTRICT
FY26 Budget -- Excess and Deficiency Summary

February 5, 2025

7/1/24 (FY24) E&D Certified submitted by District to MA DOR on 10/10/24 \$2,355,931

Amount above 4% of FY25 Operating & Capital Budget to be used as Revenue Source in FY26 Budget 712,882

Remaining Balance of E&D after FY26 Budget Revenue Source: \$1,643,049

Statute: Any amount over 5% of the District's Operating & Capital Budget for the succeeding year (which is \$2,053,812 in FY25) shall be applied to reduce the assessments of the Member Towns in the FY26 Budget.

Practice: Any amount over 4% of the District's Operating & Capital Budget for the succeeding year (which is \$1,643,049 in FY25) shall be applied to reduce the assessments of the Member Towns in the FY26 Budget.

MASCONOMET REGIONAL SCHOOL DISTRICT

FY26 Budget -- Capital Cost Summary

February 5, 2025

<u>Project Name</u>	<u>Est. Cost</u>
HVAC Electrification Feasibility Study	\$156,500
Softball and Track & Field Feasibility Study	16,150
High School Elevator Modernization Project	207,639
Middle School Elevator Modernization Project	198,712
Press Box Building Lift Replacement Project	111,000
Capital Cost Total:	<u><u>\$690,000</u></u>

MASCONOMET REGIONAL SCHOOL DISTRICT

FY26 Budget -- Major Expense Category Analysis (After Offsets)

February 5, 2025

Expense Category	FY26 Budget		FY25 Budget		VS PR YR	
	Tot \$	% of Tot	Tot \$	% of Tot	Chg \$	Chg %
Salaries	\$ 25,804,493	58.1%	\$ 24,487,022	60.2%	\$1,317,471	5.4%
Out-of-District Tuition	\$ 4,097,006	9.2%	\$ 3,099,847	7.6%	\$997,160	32.2%
Insurance Benefits (Active and Retired)	\$ 5,672,553	12.8%	\$ 5,220,834	12.8%	\$451,719	8.7%
Maintenance (non-salary)	\$ 1,778,087	4.0%	\$ 1,594,429	3.9%	\$183,658	11.5%
Transportation - Regular Ed	\$ 1,310,738	3.0%	\$ 1,247,883	3.1%	\$62,855	5.0%
Retirement Contribution	\$ 1,392,013	3.1%	\$ 1,261,171	3.1%	\$130,843	10.4%
Transportation - Special Ed	\$ 742,804	1.7%	\$ 539,285	1.3%	\$203,519	37.7%
MIS & Instructional Technology (non-salary)	\$ 630,188	1.4%	\$ 580,110	1.4%	\$50,078	8.6%
High School Athletics (non-salary)	\$ 548,618	1.2%	\$ 497,153	1.2%	\$51,465	10.4%
High School Materials, Supplies, & Resources	\$ 583,529	1.3%	\$ 526,921	1.3%	\$56,609	10.7%
Student Services Consultants & Svc Providers	\$ 470,833	1.1%	\$ 405,431	1.0%	\$65,402	16.1%
Property, Liability & WC Insurance	\$ 331,390	0.7%	\$ 274,924	0.7%	\$56,466	20.5%
Middle School Materials, Supplies, & Resources	\$ 241,085	0.5%	\$ 212,660	0.5%	\$28,425	13.4%
Business, Finance & HR (non-salary)	\$ 201,318	0.5%	\$ 173,981	0.4%	\$27,337	15.7%
School Choice & Charter School Sending Tuition	\$ 179,806	0.4%	\$ 188,283	0.5%	(\$8,477)	-4.5%
Professional Development (non-salary)	\$ 140,984	0.3%	\$ 88,790	0.2%	\$52,194	58.8%
Crisis Response & Security (non-salary)	\$ 83,379	0.2%	\$ 82,893	0.2%	\$486	0.6%
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	\$ 108,907	0.2%	\$ 105,399	0.3%	\$3,508	3.3%
Totals:	\$ 44,406,952	100.0%	\$ 40,676,236	100.0%	\$3,730,717	9.2%

Where are the Increases?

90% of the Total Expense Increase of \$3.73M can be attributed to the following 5 Major Cost Categories:

Salaries - +\$1.32M or 35%

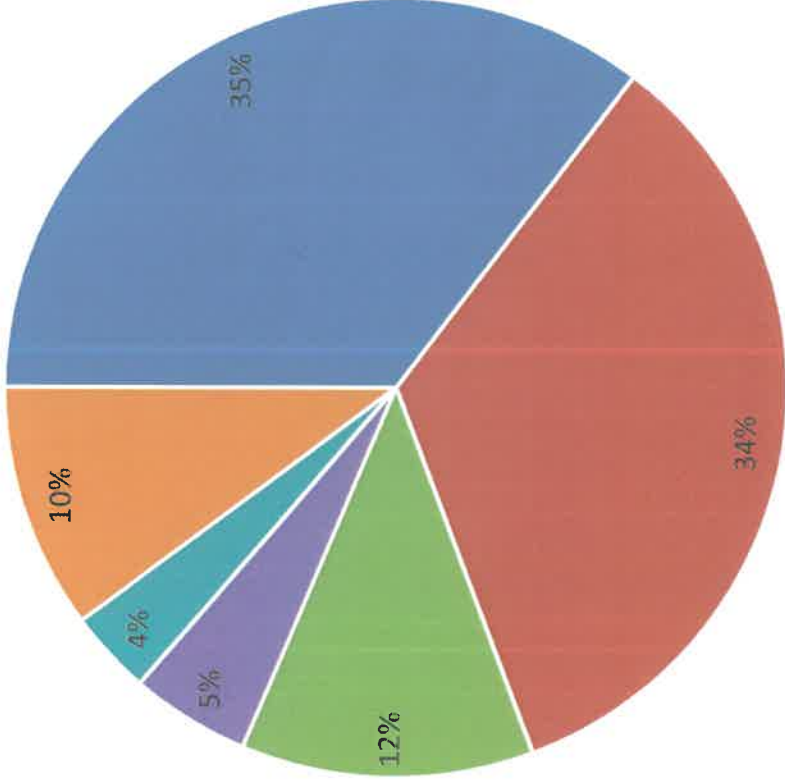
OOD/Trans/Cons - +\$1.27M or 34%

Benefits - +\$451K or 12%

Maint & Utilities - \$184K or 5%

Retirement - \$131K or 4%

% of Total Expense Increase by Major Cost Category (After Offsets)



MASCONOMET REGIONAL SCHOOL DISTRICT
FY26 Budget -- Major Expense Category Analysis (Before Offsets)

February 5, 2025

Expense Category	FY26 Budget		FY25 Budget		VS PR YR	
	Tot \$	% of Tot	Tot \$	% of Tot	Chg \$	Chg %
Salaries	\$ 25,844,891	54.7%	\$ 24,576,430	56.6%	\$1,268,461	5.2%
Out-of-District Tuition	\$ 6,106,503	12.9%	\$ 5,109,344	11.8%	\$997,160	19.5%
Insurance Benefits (Active and Retired)	\$ 5,672,553	12.0%	\$ 5,220,834	12.0%	\$451,719	8.7%
Maintenance (non-salary)	\$ 2,164,659	4.6%	\$ 1,820,096	4.2%	\$344,563	18.9%
Transportation - Regular Ed	\$ 1,310,738	2.8%	\$ 1,247,883	2.9%	\$62,855	5.0%
Retirement Contribution	\$ 1,392,013	2.9%	\$ 1,261,171	2.9%	\$130,843	10.4%
Transportation - Special Ed	\$ 1,179,104	2.5%	\$ 985,376	2.3%	\$193,728	19.7%
MIS & Instructional Technology (non-salary)	\$ 630,188	1.3%	\$ 580,110	1.3%	\$50,078	8.6%
High School Athletics (non-salary)	\$ 548,618	1.2%	\$ 497,153	1.1%	\$51,465	10.4%
High School Materials, Supplies, & Resources	\$ 583,529	1.2%	\$ 526,921	1.2%	\$56,609	10.7%
Student Services Consultants & Svc Providers	\$ 470,833	1.0%	\$ 405,431	0.9%	\$65,402	16.1%
Property, Liability & WC Insurance	\$ 331,390	0.7%	\$ 274,924	0.6%	\$56,466	20.5%
Middle School Materials, Supplies, & Resources	\$ 241,085	0.5%	\$ 212,660	0.5%	\$28,425	13.4%
Business, Finance & HR (non-salary)	\$ 201,318	0.4%	\$ 173,981	0.4%	\$27,337	15.7%
School Choice & Charter School Sending Tuition	\$ 179,806	0.4%	\$ 188,283	0.4%	(\$8,477)	-4.5%
Professional Development (non-salary)	\$ 140,984	0.3%	\$ 88,790	0.2%	\$52,194	58.8%
Crisis Response & Security (non-salary)	\$ 83,379	0.2%	\$ 82,893	0.2%	\$486	0.6%
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	\$ 108,907	0.2%	\$ 105,399	0.2%	\$3,508	3.3%
Totals:	\$ 47,279,719	100.0%	\$ 43,446,899	100.0%	\$3,832,821	8.8%

MASCONOMET REGIONAL SCHOOL DISTRICT

**FY26 Budget -- Primary Drivers of Increased Salary Expense (After Offsets)
February 5, 2025**

Driver	FY26B v FY25B \$ CHG
Teacher Union COLA	\$610,000
Teacher Union STEPS	149,000
Teacher Union Degree Advancements	193,000
ALL Other Salary & STEP Increases *	408,000
Teacher Union Parental Leave Expanded	50,000
Associate Master Teacher Stipend Sunset Lifted	14,000
ALL Stipends COLA & New Stipend Positions	67,000
FY25 Staff Replacement Savings Carryforward	(160,000)
EOC Benefit Costs	(107,000)
Additional Staffing Requirements per IEPs	93,000
Total Change in District Salary Expense:	\$1,317,000
Increase versus FY25B:	5.4%

* Successor CBAs for 4 Unions, including the Paraprofessionals, Professional Administrators, Support Staff, and MPFTs remain to be negotiated and finalized for FY26. The FY26 Salary Cost Placeholder above includes funding for all COLA, STEP, and Salary Advancements associated with these Unions. Providing detail beyond this level could potentially jeopardize the Committee's bargaining position.

Masconomet Regional School District

"Resident" Enrollment Distribution by Town

October 1, 2024*

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	Oct '24**
Boxford	777	792	768	742	708	692	691	663	622	623	600	587	563
Middleton	733	739	706	706	665	641	646	617	604	563	528	500	466
Topsfield	577	557	537	521	501	494	482	479	486	492	467	471	469
Total	2087	2088	2011	1969	1874	1827	1819	1759	1712	1678	1595	1558	1498

Assessments Percentages by Town

Town	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26***	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%	37.25%	0.08%
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%	33.09%	-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%	29.66%	0.38%

Enrollment percentages that will be used to calculate FY26 Budget Operating Assessments.

* - Enrollment Data as of October 1, 2024 per DESE Instructions
 ** - Excludes Non-Resident Faculty Students (3) and Non-Resident Choice Students (43)
 *** - Calculated in accordance with 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	Oct '24*	1 Year		5 Year	
												Chg #	Chg %	Chg #	Chg %
Grade 7	330	332	316	335	312	269	319	291	289	290	272	(18)	-6.2%	3	1.1%
Grade 8	332	326	335	322	340	315	267	321	291	281	291	10	3.6%	(24)	-7.6%
Grade 9	309	289	289	302	298	293	268	225	270	263	227	(36)	-13.7%	(66)	-22.5%
Grade 10	338	305	284	284	299	295	288	264	216	267	250	(17)	-6.4%	(45)	-15.3%
Grade 11	372	341	302	275	290	291	283	282	258	219	265	46	21.0%	(26)	-8.9%
Grade 12	325	369	343	304	272	289	288	296	278	262	225	(37)	-14.1%	(64)	-22.1%
SP - Beyond Grade 12	5	10	10	9	15	14	14	13	8	10	14	4	40.0%	0	0.0%
Total Masconomet:	2,011	1,972	1,879	1,831	1,826	1,766	1,727	1,692	1,610	1,592	1,544	(48)	-3.0%	(222)	-12.6%
Grade Level	Oct '14	Oct '15	Oct '16	Oct '17	Oct '18	Oct '19	Oct '20	Oct '21	Oct '22	Oct '23	Oct '24	1 Year		5 Year	
												Chg #	Chg %	Chg #	Chg %
Kindergarten	238	237	244	233	253	277	243	275	268	265	243	(22)	-8.3%	(34)	-12.3%
Grade 1	264	244	255	256	250	264	266	282	287	271	271	0	0.0%	7	2.7%
Grade 2	236	288	249	267	269	258	253	283	287	292	279	(13)	-4.5%	21	8.1%
Grade 3	280	249	293	263	281	274	251	275	287	291	294	3	1.0%	20	7.3%
Grade 4	308	290	259	294	273	284	267	268	276	287	290	3	1.0%	6	2.1%
Grade 5	315	317	292	265	308	276	271	278	267	282	287	5	1.8%	11	4.0%
Grade 6	328	311	330	288	260	311	267	276	269	265	282	17	6.4%	(29)	-9.3%
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	1,946	(7)	-0.4%	2	0.1%

* - Includes Non-Resident Faculty Students (3) and Non-Resident Choice Students (43)

MASCONOMET REGIONAL SCHOOL DISTRICT & TRI-TOWN SCHOOL UNION

Total Enrollment Distribution by Town by Grade (K - 12)
as of October 1, 2024

Grade Level	Boxford	Middleton	Topsfield	SubTotal Residents	Faculty / Other	Choice	Totals
Grade 7	96	86	85	267	1	4	272
Grade 8	99	90	92	281	1	9	291
Grade 9	90	61	66	217	0	10	227
Grade 10	98	67	77	242	1	7	250
Grade 11	88	92	78	258	0	7	265
Grade 12	82	67	70	219	0	6	225
SP - Beyond Grade 12	10	3	1	14	0	0	14
Total Masconomet:	563	466	469	1,498	3	43	1,544

Grade Level	Boxford	Middleton	Topsfield	SubTotal Residents	Faculty / Other	Choice	Totals
Kindergarten	106	77	60	243	0	0	243
Grade 1	118	88	65	271	0	0	271
Grade 2	99	107	73	279	0	0	279
Grade 3	102	101	91	294	0	0	294
Grade 4	108	100	82	290	0	0	290
Grade 5	108	93	86	287	0	0	287
Grade 6	93	106	83	282	0	0	282
Total Tri-Town School Union:	734	672	540	1,946	0	0	1,946

Total Masco & TTU:	1,297	1,138	1,009	3,444	3	43	3,490
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MASCONOMET REGIONAL SCHOOL DISTRICT

Total Enrollment Projection for October 2025

February 5, 2025

Grade Level	Actual Oct '24*	Projected Oct '25*	1 Year	
			Chg #	Chg %
Grade 7	272	297	25	9.2%
Grade 8	291	272	(19)	-6.5%
Grade 9	227	246	19	8.4%
Grade 10	250	227	(23)	-9.2%
Grade 11	265	250	(15)	-5.7%
Grade 12	225	265	40	17.8%
SP - Beyond Grade 12	14	14	0	0.0%
Total Masconomet:	1,544	1,571	27	1.7%

* - Includes (3) Non-Resident Faculty Students and (43) Non-Resident Choice Students.

MASCONOMET REGIONAL SCHOOL DISTRICT
FY26 DISTRICT STAFFING SUMMARY
 February 5, 2025

	FY16 FTE	FY17 FTE	FY18 FTE	FY19 FTE	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE*	FY24 FTE*	FY25 FTE	FY26 FTE	1 Year Change	10 Year Change
Building Specific Personnel:													
Administrative Staff													
Principals & Assistant Principals	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Department Heads	6.00	6.20	6.20	6.20	6.30	6.50	6.50	6.50	6.50	6.50	6.50	0.00	0.50
Administrative Support Staff	11.05	11.05	10.05	9.82	9.05	9.05	9.05	9.05	9.05	9.05	9.05	0.00	(2.00)
Health Services Assistants	0.00	0.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	2.00
Subtotal:	22.05	22.25	21.25	21.02	22.35	22.55	22.55	22.55	22.55	22.55	22.55	0.00	0.50
Professional Staff													
Art (Visual)	7.60	7.60	6.60	7.60	7.60	7.60	6.60	6.60	6.60	6.60	6.60	0.00	(1.00)
Business & Computer Education	5.20	5.20	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	(1.20)
English	20.65	20.65	19.55	19.20	19.20	19.20	19.20	19.20	19.20	18.20	18.20	0.00	(2.45)
Foreign Language	17.00	17.00	16.40	15.40	15.40	15.40	15.20	15.20	15.20	14.20	14.20	0.00	(2.80)
Guidance	9.40	9.40	9.40	9.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	0.00	(1.00)
Wellness	8.50	8.50	8.50	8.50	8.50	8.00	9.00	9.00	9.00	9.00	9.00	0.00	0.50
Math	20.50	20.50	19.30	19.00	19.00	19.00	18.00	18.00	18.00	17.00	17.00	0.00	(3.50)
Performing Arts	3.60	3.60	3.60	3.60	4.00	4.00	4.00	4.40	4.40	4.40	4.40	0.00	0.80
Science/Tech. Ed./Engineering	22.40	22.40	21.30	20.20	20.20	20.20	19.35	19.20	19.20	18.20	18.20	0.00	(4.20)
Social Studies	19.20	19.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	17.20	17.20	0.00	(2.00)
Special Education	20.50	20.50	21.00	21.00	21.00	21.00	21.00	21.00	22.00	25.00	25.00	0.00	4.50
Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00
Health Services	2.00	2.05	2.05	2.05	2.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	1.00
Subtotal:	158.55	158.60	152.90	150.15	150.50	150.00	147.95	148.20	149.20	147.20	147.20	0.00	(11.35)
Paraprofessionals													
Regular Education	10.11	9.51	9.51	9.51	7.58	4.58	3.98	2.98	2.90	2.90	2.90	0.00	(7.21)
Special Education	32.50	32.38	32.38	34.31	40.38	37.38	36.39	36.39	36.00	36.00	39.00	3.00	6.50
Subtotal:	42.61	41.89	41.89	43.82	47.96	41.96	40.37	39.37	38.90	38.90	41.90	3.00	(0.71)
Total Building Specific Staff:	223.21	222.74	216.04	214.99	220.81	214.51	210.87	210.12	210.65	208.65	211.65	3.00	(11.56)
Districtwide Personnel:													
Student Services	9.90	9.90	11.40	13.95	15.00	13.00	12.00	12.00	11.00	11.00	10.00	(1.00)	0.10
Other Instructional Services	2.40	4.00	2.40	2.40	2.40	2.40	2.40	2.40	2.40	3.40	3.40	0.00	1.00
General Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00
Business & Other Support Services	11.00	11.00	12.00	13.40	13.30	12.30	12.30	12.30	12.30	13.30	13.30	0.00	2.30
Campus Maintenance and Security	6.50	6.50	7.50	8.00	9.00	8.00	8.00	9.00	9.00	10.00	10.00	0.00	3.50
Total Districtwide Staff:	31.80	33.40	35.30	39.75	41.70	37.70	36.70	37.70	36.70	39.70	38.70	(1.00)	6.90
Total District Staff:	255.01	256.14	251.34	254.74	262.51	252.21	247.57	247.82	247.35	248.35	250.35	2.00	(4.66)
Total District Staff:	255.01	256.14	251.34	254.74	262.51	252.21	247.57	247.82	247.35	248.35	250.35	(4.66)	-1.8%
Total District Enrollment:	2,011	1,972	1,879	1,831	1,826	1,766	1,727	1,692	1,610	1,592	1,544	(467)	-23.2%
Students to Professional Staff Ratio:	12.7	12.4	12.3	12.2	12.1	11.8	11.7	11.4	10.8	10.8	10.5	(2.2)	-17.3%

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

**Masconomet Regional School District
FY26 Operating Budget
High School Costs by Department
(Before Offsets)**

Department	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
Principals Office	\$676,112	\$682,582	\$694,122	\$717,248	\$23,126	3.3%
Interdepartmental	133,610	150,397	151,010	161,415	10,405	6.9%
Library/Media	174,544	169,234	176,233	179,521	3,287	1.9%
Guidance	765,467	783,916	769,986	788,038	18,052	2.3%
Special Education	1,554,952	1,644,456	1,839,688	1,865,261	25,573	1.4%
Art	592,254	584,773	596,594	612,082	15,488	2.6%
Business & Comp Ed	364,488	351,967	367,337	392,041	24,704	6.7%
English	1,390,759	1,393,294	1,342,566	1,396,392	53,826	4.0%
Foreign Language	1,185,054	1,158,792	1,098,926	1,144,212	45,286	4.1%
Wellness	529,939	511,064	530,497	550,704	20,208	3.8%
Math	1,198,288	1,117,893	1,044,018	1,118,866	74,848	7.2%
Performing Arts	270,724	275,297	230,290	235,169	4,879	2.1%
Science & Tech Ed	1,484,016	1,471,586	1,432,444	1,463,570	31,126	2.2%
Social Studies	1,468,381	1,489,000	1,412,440	1,450,777	38,337	2.7%
Athletics	1,089,514	1,054,399	1,099,966	1,166,519	66,554	6.1%
Co-Curricular	174,890	194,243	215,262	262,562	47,300	22.0%
Health Services	165,332	196,601	204,503	214,495	9,992	4.9%
TOTALS:	\$13,218,324	\$13,229,492	\$13,205,880	\$13,718,872	\$512,992	3.9%

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 individual Account, Department, & School Level.

**Masconomet Regional School District
FY26 Operating Budget
High School
(Before Offsets)**

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
Principals Office:											
100	20	302	5110	Principals Office	Administrative Salaries	422,248	420,686	421,548	431,471	9,923	2.4%
100	20	302	5112	Principals Office	Support Staff/Clerical Salaries	221,133	234,066	237,744	248,547	10,803	4.5%
100	20	302	5341	Principals Office	Postage	7,926	9,000	9,900	9,900	0	0.0%
100	20	302	5342	Principals Office	Printing	1,756	2,780	2,780	2,950	170	6.1%
100	20	302	5515	Principals Office	Consumable Supplies	1,649	1,500	1,500	1,650	150	10.0%
100	20	302	5516	Principals Office	Durable Goods	198	650	650	650	0	0.0%
100	20	302	5520	Principals Office	Graduation	21,202	13,900	20,000	22,080	2,080	10.4%
					SubTotal:	676,112	682,582	694,122	717,248	23,126	3.3%
Interdepartmental:											
100	20	303	5110	Interdepartmental	Administrative Salaries	0	3,113	3,176	3,271	95	3.0%
100	20	303	5113	Interdepartmental	Instructional Support	0	0	0	0	0	#DIV/0!
100	20	303	5120	Interdepartmental	Substitutes	61,362	60,000	60,000	66,000	6,000	10.0%
100	20	303	5301	Interdepartmental	Consultants & Other Service	125	3,600	3,600	3,910	310	8.6%
100	20	303	5381	Interdepartmental	Maintenance, Rentals & Fees	39,952	47,284	47,584	47,584	0	0.0%
100	20	303	5511	Interdepartmental	Other Published Materials	219	700	700	350	(350)	-50.0%
100	20	303	5515	Interdepartmental	Consumable Supplies	31,952	35,250	35,500	39,850	4,350	12.3%
100	20	303	5516	Interdepartmental	Durable Goods	0	450	450	450	0	0.0%
					SubTotal:	133,610	150,397	151,010	161,415	10,405	6.9%
Library/Media:											
100	20	305	5111	Library/Media	Professional Salaries	123,022	120,608	123,022	126,712	3,690	3.0%
100	20	305	5113	Library/Media	Instructional Support	29,545	26,683	30,223	29,718	(505)	-1.7%
100	20	305	5381	Library/Media	Maintenance, Rentals & Fees	2,318	2,326	2,538	2,541	3	0.1%
100	20	305	5511	Library/Media	Other Published Materials	15,340	15,367	15,940	16,110	170	1.1%
100	20	305	5515	Library/Media	Consumable Supplies	1,105	1,100	860	710	(150)	-17.4%
100	20	305	5516	Library/Media	Durable Goods	3,214	3,150	3,650	3,730	80	2.2%
					SubTotal:	174,544	169,234	176,233	179,521	3,287	1.9%
Guidance:											
100	20	310	5110	Guidance	Administrative Salaries	102,394	56,634	57,707	47,574	(10,133)	-17.6%
100	20	310	5111	Guidance	Professional Salaries	587,809	603,241	587,808	607,872	20,064	3.4%
100	20	310	5112	Guidance	Support Staff/Clerical Salaries	57,789	98,396	101,826	109,275	7,450	7.3%
100	20	310	5301	Guidance	Consultants & Other Service	722	1,200	1,400	1,400	0	0.0%
100	20	310	5381	Guidance	Maintenance, Rentals & Fees	386	1,000	1,000	1,000	0	0.0%
100	20	310	5511	Guidance	Other Published Materials	5,551	8,160	8,210	8,881	671	8.2%
100	20	310	5515	Guidance	Consumable Supplies	10,816	15,285	12,035	12,035	0	0.0%
					SubTotal:	765,467	783,916	769,986	788,038	18,052	2.3%
Special Education:											
100	20	312	5111	Special Education	Professional Salaries	1,175,179	1,169,258	1,316,030	1,338,478	22,448	1.7%
100	20	312	5113	Special Education	Instructional Support	376,590	456,598	493,058	500,183	7,125	1.4%
100	20	312	5301	Special Education	Consultants & Other Service	2,857	17,000	29,000	25,000	(4,000)	-13.8%
100	20	312	5515	Special Education	Consumable Supplies	326	1,600	1,600	1,600	0	0.0%
					SubTotal:	1,554,952	1,644,456	1,839,688	1,865,261	25,573	1.4%
Art:											
100	20	320	5110	Art	Administrative Salaries	40,859	40,058	40,859	41,676	817	2.0%
100	20	320	5113	Art	Professional Salaries	494,285	483,764	494,284	511,295	17,011	3.4%
100	20	320	5381	Art	Maintenance, Rentals & Fees	2,119	3,750	3,750	2,610	(1,140)	-30.4%
100	20	320	5515	Art	Consumable Supplies	52,909	55,000	55,000	55,000	0	0.0%
100	20	320	5516	Art	Durable Goods	2,082	2,200	2,700	1,500	(1,200)	-44.4%
					SubTotal:	592,254	584,773	596,594	612,082	15,488	2.6%
Business & Comp Ed:											
100	20	321	5110	Business & Comp Ed	Administrative Salaries	26,745	26,220	26,745	27,280	535	2.0%
100	20	321	5111	Business & Comp Ed	Professional Salaries	337,743	324,498	337,743	361,287	23,544	7.0%
100	20	321	5511	Business & Comp Ed	Other Published Materials	0	1,249	2,849	3,474	625	21.9%
100	20	321	5516	Business & Comp Ed	Durable Goods	0	0	0	0	0	#DIV/0!
					SubTotal:	364,488	351,967	367,337	392,041	24,704	6.7%
English:											
100	20	322	5110	English	Administrative Salaries	67,175	65,858	67,175	68,519	1,344	2.0%
100	20	322	5111	English	Professional Salaries	1,313,517	1,315,936	1,263,391	1,314,373	50,982	4.0%
100	20	322	5113	English	Instructional Support	0	0	0	0	0	#DIV/0!
100	20	322	5381	English	Maintenance, Rentals & Fees	2,038	1,500	2,500	2,500	0	0.0%
100	20	322	5511	English	Other Published Materials	7,889	9,000	9,000	10,000	1,000	11.1%
100	20	322	5516	English	Durable Goods	140	1,000	500	1,000	500	100.0%
					SubTotal:	1,390,759	1,393,294	1,342,566	1,396,392	53,826	4.0%
Foreign Language:											
100	20	323	5110	Foreign Language	Administrative Salaries	55,135	53,666	55,135	56,237	1,103	2.0%
100	20	323	5111	Foreign Language	Professional Salaries	1,126,244	1,100,021	1,030,826	1,074,699	43,873	4.3%
100	20	323	5301	Foreign Language	Consultants & Other Service	0	725	0	0	0	#DIV/0!
100	20	323	5381	Foreign Language	Maintenance, Rentals & Fees	704	1,200	2,000	2,200	200	10.0%
100	20	323	5511	Foreign Language	Other Published Materials	1,895	2,680	10,515	10,600	85	0.8%
100	20	323	5515	Foreign Language	Consumable Supplies	1,076	500	450	475	25	5.6%
					SubTotal:	1,185,054	1,158,792	1,098,926	1,144,212	45,286	4.1%
Wellness:											
100	20	324	5110	Wellness	Administrative Salaries	42,266	41,052	42,266	43,112	846	2.0%
100	20	324	5111	Wellness	Professional Salaries	443,959	427,754	443,960	462,002	18,042	4.1%
100	20	324	5113	Wellness	Instructional Support	30,528	29,841	30,528	31,417	889	2.9%
100	20	324	5381	Wellness	Maintenance, Rentals & Fees	9,677	7,613	8,445	8,870	425	5.0%
100	20	324	5510	Wellness	Textbooks	0	0	0	0	0	#DIV/0!
100	20	324	5511	Wellness	Other Published Materials	0	0	0	0	0	#DIV/0!
100	20	324	5515	Wellness	Consumable Supplies	598	581	548	1,013	465	84.9%
100	20	324	5516	Wellness	Durable Goods	2,911	4,223	4,751	4,291	(460)	-9.7%
					SubTotal:	529,939	511,064	530,497	550,704	20,208	3.8%

**Masconomet Regional School District
FY26 Operating Budget
High School
(Before Offsets)**

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
Math:											
100	20	325	5110	Math	Administrative Salaries	93,390	91,274	93,099	94,961	1,862	2.0%
100	20	325	5111	Math	Professional Salaries	1,081,612	1,001,800	926,869	936,745	9,876	1.1%
100	20	325	5113	Math	Instructional Support	0	0	0	0	0	#DIV/0!
100	20	325	5510	Math	Textbooks	0	0	0	75,000	75,000	#DIV/0!
100	20	325	5511	Math	Other Published Materials	23,286	24,819	24,050	12,160	(11,890)	-49.4%
SubTotal:						1,198,288	1,117,893	1,044,018	1,118,866	74,848	7.2%
Performing Arts:											
100	20	326	5110	Performing Arts	Administrative Salaries	25,924	25,415	25,399	25,907	508	2.0%
100	20	326	5111	Performing Arts	Professional Salaries	193,497	197,331	153,422	151,527	(1,895)	-1.2%
100	20	326	5301	Performing Arts	Consultants & Other Service	33,500	29,200	29,200	32,120	2,920	10.0%
100	20	326	5381	Performing Arts	Maintenance, Rentals & Fees	7,000	6,500	6,500	7,150	650	10.0%
100	20	326	5510	Performing Arts	Textbooks	2,035	5,800	5,800	6,380	580	10.0%
100	20	326	5511	Performing Arts	Other Published Materials	0	0	0	0	0	#DIV/0!
100	20	326	5515	Performing Arts	Consumable Supplies	2,615	3,450	3,450	3,795	345	10.0%
100	20	326	5516	Performing Arts	Durable Goods	6,153	7,600	6,519	8,290	1,771	27.2%
SubTotal:						270,724	275,297	230,290	235,169	4,879	2.1%
Science & Tech Ed:											
100	20	328	5110	Science & Tech Ed	Administrative Salaries	67,965	66,246	67,965	69,324	1,359	2.0%
100	20	328	5111	Science & Tech Ed	Professional Salaries	1,395,263	1,365,435	1,300,811	1,348,608	47,797	3.7%
100	20	328	5381	Science & Tech Ed	Maintenance, Rentals & Fees	600	3,100	2,800	2,400	(400)	-14.3%
100	20	328	5510	Science & Tech Ed	Textbooks	623	1,650	15,500	0	(15,500)	-100.0%
100	20	328	5511	Science & Tech Ed	Other Published Materials	1,599	1,950	3,260	3,800	540	16.6%
100	20	328	5515	Science & Tech Ed	Consumable Supplies	16,966	27,800	28,634	29,493	859	3.0%
100	20	328	5516	Science & Tech Ed	Durable Goods	0	5,405	13,474	9,945	(3,529)	-26.2%
SubTotal:						1,484,016	1,471,586	1,432,444	1,463,570	31,126	2.2%
Social Studies:											
100	20	329	5110	Social Studies	Administrative Salaries	64,810	61,858	64,810	66,106	1,296	2.0%
100	20	329	5111	Social Studies	Professional Salaries	1,395,282	1,414,917	1,322,580	1,363,721	41,141	3.1%
100	20	329	5301	Social Studies	Consultants & Other Service	0	800	800	800	0	0.0%
100	20	329	5381	Social Studies	Maintenance, Rentals & Fees	4,624	7,500	9,000	14,100	5,100	56.7%
100	20	329	5511	Social Studies	Other Published Materials	3,545	3,625	3,000	3,800	800	26.7%
100	20	329	5516	Social Studies	Durable Goods	120	300	12,250	2,250	(10,000)	-81.6%
SubTotal:						1,468,381	1,489,000	1,412,440	1,450,777	38,337	2.7%
Athletics:											
100	20	340	5110	Athletics	Administrative Salaries	79,801	78,236	79,801	81,397	1,596	2.0%
100	20	340	5112	Athletics	Support Staff/Clerical Salaries	74,705	73,048	74,192	76,029	1,838	2.5%
100	20	340	5114	Athletics	Non-Instructional Support	28,116	31,460	31,460	31,460	0	0.0%
100	20	340	5122	Athletics	Stipends	409,913	405,826	417,360	429,015	11,655	2.8%
100	20	340	5301	Athletics	Consultants & Other Service	106,812	116,729	123,209	140,694	17,485	14.2%
100	20	340	5358	Athletics	Field Trips & Ath Trans	142,167	139,240	153,160	168,479	15,319	10.0%
100	20	340	5381	Athletics	Maintenance, Rentals & Fees	140,562	126,725	131,950	148,350	16,400	12.4%
100	20	340	5511	Athletics	Other Published Materials	0	0	0	0	0	#DIV/0!
100	20	340	5515	Athletics	Consumable Supplies	39,060	38,795	42,145	44,495	2,350	5.6%
100	20	340	5516	Athletics	Durable Goods	68,378	44,340	46,689	46,600	(89)	-0.2%
SubTotal:						1,089,514	1,054,399	1,099,966	1,166,519	66,554	6.1%
Co-Curricular:											
100	20	341	5122	Co-Curricular	Stipends	154,932	145,092	162,359	204,748	42,389	26.1%
100	20	341	5301	Co-Curricular	Consultants & Other Service	1,112	1,500	1,500	1,650	150	10.0%
100	20	341	5358	Co-Curricular	Field Trips & Ath Trans	12,529	33,486	37,238	40,964	3,726	10.0%
100	20	341	5381	Co-Curricular	Maintenance, Rentals & Fees	4,885	6,315	6,315	6,800	485	7.7%
100	20	341	5511	Co-Curricular	Other Published Materials	0	1,350	1,350	1,100	(250)	-18.5%
100	20	341	5515	Co-Curricular	Consumable Supplies	1,432	6,000	6,000	6,600	600	10.0%
100	20	341	5516	Co-Curricular	Durable Goods	0	500	500	700	200	40.0%
SubTotal:						174,890	194,243	215,262	262,562	47,300	22.0%
Health Services:											
100	20	345	5111	Health Services	Professional Salaries	139,280	157,410	164,135	172,708	8,573	5.2%
100	20	345	5114	Health Services	Non-Instructional Support	19,649	31,851	32,493	33,469	976	3.0%
100	20	345	5511	Health Services	Other Published Materials	0	200	200	200	0	0.0%
100	20	345	5515	Health Services	Consumable Supplies	6,403	7,140	7,675	8,118	443	5.8%
100	20	345	5516	Health Services	Durable Goods	0	0	0	0	0	#DIV/0!
SubTotal:						165,332	196,601	204,503	214,495	9,992	4.9%
TOTAL:						13,218,324	13,229,492	13,205,880	13,718,872	512,992	3.9%

Masconomet Regional School District
FY26 Operating Budget
Middle School Costs by Department
(Before Offsets)

Department	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
Principals Office	\$369,620	\$364,007	\$372,709	\$386,322	\$13,613	3.7%
Interdepartmental	131,456	108,124	120,274	147,024	26,750	22.2%
Library/Media	132,581	124,582	131,848	139,883	8,035	6.1%
Guidance	449,354	435,349	449,974	465,625	15,651	3.5%
Special Education	1,574,575	1,517,914	1,600,664	1,812,143	211,479	13.2%
Art	252,430	248,367	253,414	259,990	6,576	2.6%
English	867,878	799,331	870,432	905,432	35,000	4.0%
Foreign Language	507,520	552,886	586,349	612,331	25,982	4.4%
Wellness	495,118	453,943	496,126	521,346	25,220	5.1%
Math	731,296	715,062	734,556	736,630	2,074	0.3%
Performing Arts	232,557	260,433	240,686	249,186	8,501	3.5%
Science & Tech Ed	729,857	682,037	728,991	769,610	40,619	5.6%
Social Studies	724,392	708,011	727,667	761,000	33,333	4.6%
Co-Curricular	52,564	62,489	63,594	65,444	1,850	2.9%
Health Services	139,984	134,635	137,469	141,233	3,764	2.7%
TOTALS:	\$7,391,182	\$7,167,172	\$7,514,753	\$7,973,199	\$458,445	6.1%

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 individual Account, Department, & School Level.

**Masconomet Regional School District
FY26 Operating Budget
Middle School
(Before Offsets)**

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
Principals Office:											
100	10	302	5110	Principals Office	Administrative Salaries	273,811	268,451	273,811	282,434	8,623	3.1%
100	10	302	5112	Principals Office	Support Staff/Clerical Salaries	88,211	88,006	90,198	93,288	3,090	3.4%
100	10	302	5341	Principals Office	Postage	4,012	4,500	4,800	4,800	0	0.0%
100	10	302	5342	Principals Office	Printing	630	1,150	1,600	1,800	200	12.5%
100	10	302	5515	Principals Office	Consumable Supplies	394	600	700	800	100	14.3%
100	10	302	5520	Principals Office	Graduation	2,562	1,300	1,600	3,200	1,600	100.0%
SubTotal:						369,620	364,007	372,709	386,322	13,613	3.7%
Interdepartmental:											
100	10	303	5120	Interdepartmental	Substitutes	75,611	50,000	60,000	66,000	6,000	10.0%
100	10	303	5381	Interdepartmental	Maintenance, Rentals & Fees	25,720	25,164	25,164	25,164	0	0.0%
100	10	303	5511	Interdepartmental	Other Published Materials	328	2,260	2,460	5,460	3,000	122.0%
100	10	303	5515	Interdepartmental	Consumable Supplies	28,560	29,100	30,950	34,000	3,050	9.9%
100	10	303	5516	Interdepartmental	Durable Goods	1,237	1,600	1,700	16,400	14,700	864.7%
SubTotal:						131,456	108,124	120,274	147,024	26,750	22.2%
Library/Media:											
100	10	305	5111	Library/Media	Professional Salaries	91,068	85,275	91,068	98,209	7,141	7.8%
100	10	305	5113	Library/Media	Instructional Support	31,220	28,714	30,187	31,082	895	3.0%
100	10	305	5381	Library/Media	Maintenance, Rentals & Fees	624	681	681	676	(5)	-0.8%
100	10	305	5511	Library/Media	Other Published Materials	9,265	9,341	9,341	9,377	36	0.4%
100	10	305	5515	Library/Media	Consumable Supplies	404	380	380	380	0	0.0%
100	10	305	5516	Library/Media	Durable Goods	0	191	191	159	(32)	-16.8%
SubTotal:						132,581	124,582	131,848	139,883	8,035	6.1%
Guidance:											
100	10	310	5110	Guidance	Administrative Salaries	27,671	27,128	27,671	23,787	(3,884)	-14.0%
100	10	310	5111	Guidance	Professional Salaries	385,851	372,571	385,850	404,615	18,764	4.9%
100	10	310	5112	Guidance	Support Staff/Clerical Salaries	32,753	31,550	32,053	32,823	771	2.4%
100	10	310	5301	Guidance	Consultants & Other Service	0	500	500	500	0	0.0%
100	10	310	5381	Guidance	Maintenance, Rentals & Fees	0	100	100	100	0	0.0%
100	10	310	5511	Guidance	Other Published Materials	2,760	2,850	3,150	3,150	0	0.0%
100	10	310	5515	Guidance	Consumable Supplies	319	650	650	650	0	0.0%
SubTotal:						449,354	435,349	449,974	465,625	15,651	3.5%
Special Education:											
100	10	312	5111	Special Education	Professional Salaries	992,619	1,048,418	1,079,784	1,124,415	44,631	4.1%
100	10	312	5113	Special Education	Instructional Support	580,697	466,596	517,980	681,528	163,548	31.6%
100	10	312	5301	Special Education	Consultants & Other Service	0	0	0	0	0	#DIV/0!
100	10	312	5515	Special Education	Consumable Supplies	236	1,400	1,400	1,400	0	0.0%
100	10	312	5516	Special Education	Durable Goods	1,023	1,500	1,500	4,800	3,300	220.0%
SubTotal:						1,574,575	1,517,914	1,600,664	1,812,143	211,479	13.2%
Art:											
100	10	320	5110	Art	Administrative Salaries	12,699	12,450	12,699	12,953	254	2.0%
100	10	320	5111	Art	Professional Salaries	224,115	219,717	224,115	230,837	6,722	3.0%
100	10	320	5381	Art	Maintenance, Rentals & Fees	822	1,200	1,200	1,200	0	0.0%
100	10	320	5515	Art	Consumable Supplies	14,794	15,000	15,000	15,000	0	0.0%
100	10	320	5516	Art	Durable Goods	0	0	400	0	(400)	-100.0%
SubTotal:						252,430	248,367	253,414	259,990	6,576	2.6%
English:											
100	10	322	5110	English	Administrative Salaries	38,886	38,123	38,886	39,664	778	2.0%
100	10	322	5111	English	Professional Salaries	816,852	745,208	815,546	848,768	33,222	4.1%
100	10	322	5113	English	Instructional Support	0	0	0	0	0	#DIV/0!
100	10	322	5381	English	Maintenance, Rentals & Fees	7,375	11,000	11,000	12,000	1,000	9.1%
100	10	322	5511	English	Other Published Materials	4,765	5,000	5,000	5,000	0	0.0%
SubTotal:						867,878	799,331	870,432	905,432	35,000	4.0%
Foreign Language:											
100	10	323	5110	Foreign Language	Administrative Salaries	26,187	25,673	26,187	26,711	524	2.0%
100	10	323	5111	Foreign Language	Professional Salaries	481,031	524,488	557,587	582,996	25,408	4.6%
100	10	323	5301	Foreign Language	Consultants & Other Service	0	750	0	0	0	#DIV/0!
100	10	323	5381	Foreign Language	Maintenance, Rentals & Fees	0	0	0	0	0	#DIV/0!
100	10	323	5510	Foreign Language	Textbooks	0	0	0	0	0	#DIV/0!
100	10	323	5511	Foreign Language	Other Published Materials	116	1,450	2,125	2,125	0	0.0%
100	10	323	5515	Foreign Language	Consumable Supplies	186	525	450	500	50	11.1%
SubTotal:						507,520	552,886	586,349	612,331	25,982	4.4%
Wellness:											
100	10	324	5110	Wellness	Administrative Salaries	13,300	13,039	13,300	13,566	266	2.0%
100	10	324	5111	Wellness	Professional Salaries	478,361	437,089	478,361	501,220	22,859	4.8%
100	10	324	5381	Wellness	Maintenance, Rentals & Fees	527	500	900	900	0	0.0%
100	10	324	5511	Wellness	Other Published Materials	0	900	900	3,000	2,100	233.3%
100	10	324	5515	Wellness	Consumable Supplies	945	420	420	420	0	0.0%
100	10	324	5516	Wellness	Durable Goods	1,985	1,995	2,245	2,240	(5)	-0.2%
SubTotal:						495,118	453,943	496,126	521,346	25,220	5.1%
Math:											
100	10	325	5110	Math	Administrative Salaries	38,886	38,123	38,886	39,664	778	2.0%
100	10	325	5111	Math	Professional Salaries	683,148	668,439	683,795	688,516	4,721	0.7%
100	10	325	5511	Math	Other Published Materials	9,262	8,500	11,875	8,450	(3,425)	-28.8%
SubTotal:						731,296	715,062	734,556	736,630	2,074	0.3%
Performing Arts:											
100	10	326	5110	Performing Arts	Administrative Salaries	12,962	12,708	12,699	12,953	254	2.0%
100	10	326	5111	Performing Arts	Professional Salaries	198,888	218,825	197,837	205,074	7,238	3.7%
100	10	326	5301	Performing Arts	Consultants & Other Service	6,034	7,000	7,000	7,700	700	10.0%
100	10	326	5381	Performing Arts	Maintenance, Rentals & Fees	880	8,500	8,500	9,350	850	10.0%
100	10	326	5510	Performing Arts	Textbooks	5,913	4,900	4,900	5,390	490	10.0%
100	10	326	5511	Performing Arts	Other Published Materials	0	0	0	0	0	#DIV/0!

**Masconomet Regional School District
FY26 Operating Budget
Middle School
(Before Offsets)**

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
100	10	326	5515	Performing Arts	Consumable Supplies	810	2,000	2,000	2,200	200	10.0%
100	10	326	5516	Performing Arts	Durable Goods	7,070	6,500	7,750	6,519	(1,231)	-15.9%
SubTotal:						232,557	260,433	240,686	249,186	8,501	3.5%
Science & Tech Ed:											
100	10	328	5110	Science & Tech Ed	Administrative Salaries	38,886	38,123	38,886	39,664	778	2.0%
100	10	328	5111	Science & Tech Ed	Professional Salaries	681,671	630,829	675,105	712,596	37,491	5.6%
100	10	328	5381	Science & Tech Ed	Maintenance, Rentals & Fees	1,505	2,350	2,850	2,600	(250)	-8.8%
100	10	328	5510	Science & Tech Ed	Textbooks	0	0	0	0	0	#DIV/0!
100	10	328	5511	Science & Tech Ed	Other Published Materials	260	400	650	900	250	38.5%
100	10	328	5515	Science & Tech Ed	Consumable Supplies	6,001	8,000	10,000	12,000	2,000	20.0%
100	10	328	5516	Science & Tech Ed	Durable Goods	1,534	2,335	1,500	1,850	350	23.3%
SubTotal:						729,857	682,037	728,991	769,610	40,619	5.6%
Social Studies:											
100	10	329	5110	Social Studies	Administrative Salaries	38,886	37,115	38,886	39,664	778	2.0%
100	10	329	5111	Social Studies	Professional Salaries	672,371	656,086	672,371	705,186	32,815	4.9%
100	10	329	5381	Social Studies	Maintenance, Rentals & Fees	7,833	8,000	8,500	9,350	850	10.0%
100	10	329	5511	Social Studies	Other Published Materials	1,766	1,810	2,610	2,800	190	7.3%
100	10	329	5515	Social Studies	Consumable Supplies	3,536	5,000	5,300	4,000	(1,300)	-24.5%
SubTotal:						724,392	708,011	727,667	761,000	33,333	4.6%
Co-Curricular:											
100	10	341	5122	Co-Curricular	Stipends	49,313	55,539	56,369	57,969	1,600	2.8%
100	10	341	5381	Co-Curricular	Maintenance, Rentals & Fees	2,154	3,600	3,350	3,550	200	6.0%
100	10	341	5515	Co-Curricular	Consumable Supplies	1,097	3,350	3,875	3,925	50	1.3%
100	10	341	5516	Co-Curricular	Durable Goods	0	0	0	0	0	#DIV/0!
SubTotal:						52,564	62,489	63,594	65,444	1,850	2.9%
Health Services:											
100	10	345	5111	Health Services	Professional Salaries	99,381	97,432	99,381	102,362	2,981	3.0%
100	10	345	5114	Health Services	Non-Instructional Support	35,948	31,953	32,595	33,571	976	3.0%
100	10	345	5511	Health Services	Other Published Materials	0	0	55	61	6	10.0%
100	10	345	5515	Health Services	Consumable Supplies	4,005	4,325	4,938	5,240	302	6.1%
100	10	345	5516	Health Services	Durable Goods	650	925	500	0	(500)	-100.0%
SubTotal:						139,984	134,635	137,469	141,233	3,764	2.7%
TOTAL:						7,391,182	7,167,172	7,514,753	7,973,199	458,445	6.1%

Masconomet Regional School District
FY26 Operating Budget
Districtwide Offices Costs by Department
(Before Offsets)

Operating Unit	Department	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
Student Services	Psychological Services	\$254,430	\$257,436	\$264,164	\$272,826	\$8,662	3.3%
Student Services	Special Education	6,940,331	7,459,557	7,165,603	8,345,336	1,179,733	16.5%
Student Services	Student Services	315,792	320,251	348,929	342,924	(6,005)	-1.7%
Student Services	Health Services	11,999	12,945	12,995	14,391	1,396	10.7%
Other Instructional Services	District Instructional	630,948	608,545	716,589	755,139	38,550	5.4%
Other Instructional Services	Professional Development	305,667	329,634	336,957	396,963	60,006	17.8%
General Administration	School Committee	61,645	49,095	46,842	48,026	1,184	2.5%
General Administration	Superintendent	337,098	310,426	334,686	341,760	7,074	2.1%
Business & Support Services	Business & Finance	766,756	786,839	840,093	917,865	77,772	9.3%
Business & Support Services	Human Resources	7,029,490	7,463,245	7,954,784	8,914,386	959,602	12.1%
Business & Support Services	MIS Technology	786,886	821,494	873,481	960,247	86,766	9.9%
Business & Support Services	Transportation	1,190,830	1,332,855	1,253,883	1,318,238	64,355	5.1%
Campus Maintenance and Security	Crisis Response & Security	217,325	235,906	245,463	252,105	6,642	2.7%
Campus Maintenance and Security	Buildings & Grounds	2,611,052	2,186,891	2,331,796	2,707,443	375,647	16.1%
TOTALS:		\$21,460,249	\$22,175,119	\$22,726,265	\$25,587,648	\$2,861,383	12.6%

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 individual Account, Operating Unit, & Department level.

**Masconomet Regional School District
FY26 Operating Budget
Districtwide Offices
(Before Offsets)**

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
Psychological Services (Student Services):											
100	30	311	5115	Psychological Serv	Psychological Serv Salary	244,737	239,936	244,664	252,526	7,862	3.2%
100	30	311	5304	Psychological Serv	Testing & Assessment	9,693	11,500	13,500	14,300	800	5.9%
100	30	311	5311	Psychological Serv	Psych Serv - Consult & Serv Prov	0	6,000	6,000	6,000	0	0.0%
SubTotal:						254,430	257,436	264,164	272,826	8,662	3.3%
Special Education (Student Services):											
100	30	312	5110	Special Education	Administrative Salaries	215,529	260,499	267,681	246,023	(21,658)	-8.1%
100	30	312	5111	Special Education	Professional Salaries	275,235	351,673	337,710	271,123	(66,587)	-19.7%
100	30	312	5112	Special Education	Support Staff/Clerical Salaries	60,424	59,966	60,924	62,367	1,443	2.4%
100	30	312	5113	Special Education	Instructional Support	82,274	60,154	65,168	71,715	6,547	10.4%
100	30	312	5301	Special Education	Consultants & Other Svc Providers	237,576	278,200	339,400	408,500	69,100	20.0%
100	30	312	5320	Special Education	Tuition In State	94,960	169,480	83,958	262,670	178,712	212.9%
100	30	312	5323	Special Education	Tuition Private Schools	3,998,392	4,361,706	3,608,414	4,081,447	473,034	13.1%
100	30	312	5324	Special Education	Tuition Collaboratives	1,056,948	996,414	1,416,972	1,762,386	345,415	24.4%
100	30	312	5330	Special Education	Pupil Transportation	917,684	921,465	985,376	1,179,104	193,728	19.7%
100	30	312	5515	Special Education	Consumable Supplies	1,309	0	0	0	0	#DIV/0!
SubTotal:						6,940,331	7,459,557	7,165,603	8,345,336	1,179,733	16.5%
Student Services (Student Services):											
100	30	313	5110	Student Services	Administrative Salaries	153,698	150,415	153,415	158,005	4,590	3.0%
100	30	313	5112	Student Services	Support Staff/Clerical Salaries	65,506	64,499	62,895	55,186	(7,709)	-12.3%
100	30	313	5301	Student Services	Consultants & Other Svc Providers	27,895	30,749	55,031	51,333	(3,698)	-6.7%
100	30	313	5303	Student Services	Legal Services	51,353	50,220	50,220	50,220	0	0.0%
100	30	313	5381	Student Services	Maintenance, Rentals & Fees	0	600	600	1,900	1,300	216.7%
100	30	313	5511	Student Services	Other Published Materials	16,407	21,368	24,168	23,680	(488)	-2.0%
100	30	313	5515	Student Services	Consumable Supplies	933	2,400	2,600	2,600	0	0.0%
SubTotal:						315,792	320,251	348,929	342,924	(6,005)	-1.7%
Health Services (Student Services):											
100	30	345	5110	Health Services	Administrative Salaries	0	0	0	0	0	#DIV/0!
100	30	345	5112	Health Services	Support Staff/Clerical Salaries	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	0	0.0%
100	30	345	5381	Health Services	Maintenance, Rentals & Fees	3,105	2,945	2,995	3,537	542	18.1%
100	30	345	5511	Health Services	Other Published Materials	3,894	4,200	4,200	4,555	355	8.4%
100	30	345	5515	Health Services	Consumable Supplies	0	800	800	800	0	0.0%
100	30	345	5516	Health Services	Durable Goods	0	0	0	500	500	#DIV/0!
SubTotal:						11,999	12,945	12,995	14,391	1,396	10.7%
District Instructional (Other Instructional Services):											
100	40	301	5110	District Instructional	Administrative Salaries	26,187	25,673	176,187	191,711	15,524	8.8%
100	40	301	5111	District Instructional	Professional Salaries	49,784	48,807	49,784	51,015	1,232	2.5%
100	40	301	5116	District Instructional	504 Plan Support Salaries	606	6,500	6,500	6,500	0	0.0%
100	40	301	5121	District Instructional	Curriculum Development	40,383	30,000	30,000	30,000	0	0.0%
100	40	301	5122	District Instructional	Stipends	22,802	37,668	37,668	42,640	4,972	13.2%
100	40	301	5304	District Instructional	Testing & Assessment	0	1,700	1,700	1,700	0	0.0%
100	40	301	5306	District Instructional	504 Plan Expenses	752	3,000	3,000	3,000	0	0.0%
100	40	301	5311	District Instructional	Psych Serv - Consult & Serv Prov	0	0	0	0	0	#DIV/0!
100	40	301	5511	District Instructional	Other Published Materials (Tech)	130,603	137,055	93,467	118,767	25,300	27.1%
100	40	301	5516	District Instructional	Durable Goods (Tech)	129,563	130,000	130,000	130,000	0	0.0%
100	40	301	5630	District Instructional	Cherry Sheet Assessments	230,268	188,141	188,283	179,806	(8,477)	-4.5%
SubTotal:						630,948	608,545	716,589	755,139	38,550	5.4%
Professional Development (Other Instructional Services):											
100	40	307	5110	Professional Development	Administrative Salaries	109,740	107,589	109,740	111,934	2,194	2.0%
100	40	307	5111	Professional Development	Professional Salaries	123,427	121,005	123,427	127,545	4,118	3.3%
100	40	307	5120	Professional Development	Substitutes	11,063	15,000	15,000	16,500	1,500	10.0%
100	40	307	5191	Professional Development	Tuition Reimbursement	13,354	12,500	12,500	25,000	12,500	100.0%
100	40	307	5301	Professional Development	Consultants & Other Svc Providers	0	0	0	0	0	#DIV/0!
100	40	307	5305	Professional Development	Conferences and Seminars	13,658	37,806	37,806	71,500	33,694	89.1%
100	40	307	5510	Professional Development	Textbooks	0	0	0	0	0	#DIV/0!
100	40	307	5511	Professional Development	Other Published Materials	0	0	0	0	0	#DIV/0!
100	40	307	5515	Professional Development	Consumable Supplies	273	0	0	0	0	#DIV/0!
100	40	307	5730	Professional Development	Memberships & Subscriptions	34,152	35,734	38,484	44,484	6,000	15.6%
SubTotal:						305,667	329,634	336,957	396,963	60,006	17.8%
School Committee (General Administration):											
100	50	110	5112	School Committee	Support Staff/Clerical Salaries	22,071	22,345	22,792	23,476	684	3.0%
100	50	110	5301	School Committee	Consultants & Other Service Providers	0	0	0	0	0	#DIV/0!
100	50	110	5303	School Committee	Legal Services	25,985	15,000	15,000	15,000	0	0.0%
100	50	110	5305	School Committee	Conferences and Seminars	9,891	10,750	8,050	8,550	500	6.2%
100	50	110	5515	School Committee	Consumable Supplies	3,698	1,000	1,000	1,000	0	0.0%
100	50	110	5730	School Committee	Memberships & Subscriptions	0	0	0	0	0	#DIV/0!
SubTotal:						61,645	49,095	46,842	48,026	1,184	2.5%
Superintendent (General Administration):											
100	50	120	5110	Superintendent	Administrative Salaries	218,966	213,151	217,967	222,832	4,865	2.2%
100	50	120	5112	Superintendent	Support Staff/Clerical Salaries	71,687	72,489	73,933	76,142	2,209	3.0%
100	50	120	5305	Superintendent	Conferences and Seminars	3,631	5,000	5,000	5,000	0	0.0%
100	50	120	5341	Superintendent	Postage	1,227	1,500	1,500	1,500	0	0.0%
100	50	120	5342	Superintendent	Printing	0	700	700	700	0	0.0%
100	50	120	5381	Superintendent	Maintenance, Rentals & Fees	2,076	4,586	4,586	4,586	0	0.0%
100	50	120	5511	Superintendent	Other Published Materials	0	0	0	0	0	#DIV/0!
100	50	120	5515	Superintendent	Consumable Supplies	39,511	13,000	31,000	31,000	0	0.0%
100	50	120	5516	Superintendent	Durable Goods	0	0	0	0	0	#DIV/0!
100	50	120	5710	Superintendent	Mileage & Travel Exp	0	0	0	0	0	#DIV/0!
SubTotal:						337,098	310,426	334,686	341,760	7,074	2.1%
Business & Finance (Business & Support Services):											

**Masconomet Regional School District
FY26 Operating Budget
Districtwide Offices
(Before Offsets)**

Fund	Center	Dept	Line Item	Dept Acct Title	Line Item Acct Title	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Budget	CHG \$	CHG %
100	60	130	5110 Business & Finance	Administrative Salaries	Administrative Salaries	194,215	190,415	194,215	206,029	11,814	6.1%
100	60	130	5112 Business & Finance	Support Staff/Clerical Salaries	Support Staff/Clerical Salaries	231,486	273,368	279,022	271,705	(7,318)	-2.6%
100	60	130	5301 Business & Finance	Consultants & Other Service Providers	Consultants & Other Service Providers	35,402	35,625	35,625	50,895	15,270	42.9%
100	60	130	5302 Business & Finance	Auditing	Auditing	32,000	30,800	33,800	47,000	13,200	39.1%
100	60	130	5305 Business & Finance	Conferences and Seminars	Conferences and Seminars	3,456	5,000	5,000	5,000	0	0.0%
100	60	130	5307 Business & Finance	Advertising	Advertising	2,904	2,500	2,500	2,500	0	0.0%
100	60	130	5309 Business & Finance	Other Fees	Other Fees	10,206	12,600	12,600	12,600	0	0.0%
100	60	130	5517 Business & Finance	Capital Equipment (Over \$5000)	Capital Equipment (Over \$5000)	67,219	67,219	73,941	71,021	(2,920)	-3.9%
100	60	130	5740 Business & Finance	Property & Liability Insurance	Property & Liability Insurance	189,868	169,312	203,390	251,116	47,726	23.5%
SubTotal:						766,756	786,839	840,093	917,865	77,772	9.3%
Human Resources (Business & Support Services):											
100	60	150	5112 Human Resources	Support Staff/Clerical Salaries	Support Staff/Clerical Salaries	112,345	111,868	114,092	100,346	(13,746)	-12.0%
100	60	150	5125 Human Resources	Salary Reserve	Salary Reserve	555,037	929,893	1,252,638	1,632,897	380,259	30.4%
100	60	150	5170 Human Resources	Retirement Contribution	Retirement Contribution	1,268,553	1,262,086	1,261,171	1,392,013	130,843	10.4%
100	60	150	5171 Human Resources	Insurance Active Employees	Insurance Active Employees	3,537,387	3,658,655	3,756,244	3,906,910	150,666	4.0%
100	60	150	5172 Human Resources	Insurance Retired Employees	Insurance Retired Employees	1,458,342	1,389,054	1,464,590	1,765,643	301,053	20.6%
100	60	150	5173 Human Resources	Workers Compensation	Workers Compensation	63,835	77,174	71,534	80,275	8,740	12.2%
100	60	150	5174 Human Resources	Unemployment	Unemployment	22,929	24,000	24,000	24,000	0	0.0%
100	60	150	5301 Human Resources	Consultants & Other Service Providers	Consultants & Other Service Providers	4,667	4,732	4,732	5,219	487	10.3%
100	60	150	5307 Human Resources	Advertising	Advertising	6,395	5,783	5,783	7,083	1,300	22.5%
SubTotal:						7,029,490	7,463,245	7,954,784	8,914,386	959,602	12.1%
MIS Technology (Business & Support Services):											
100	60	308	5110 MIS - Technology	Administrative Salaries	Administrative Salaries	133,015	130,409	133,009	142,493	9,484	7.1%
100	60	308	5111 MIS - Technology	Professional Salaries	Professional Salaries	595,002	157,271	160,406	176,202	15,796	9.8%
100	60	308	5112 MIS - Technology	Support Staff/Clerical Salaries	Support Staff/Clerical Salaries	52,918	0	0	0	0	#DIV/0!
100	60	308	5114 MIS - Technology	Non-Instructional Support	Non-Instructional Support	76,768	189,988	223,423	260,131	36,708	16.4%
100	60	308	5301 MIS - Technology	Consultants & Other Service Providers	Consultants & Other Service Providers	13,023	19,830	19,830	19,830	0	0.0%
100	60	308	5305 MIS - Technology	Conferences and Seminars	Conferences and Seminars	2,166	5,500	5,500	5,500	0	0.0%
100	60	308	5340 MIS - Technology	Telephone/Telecommunication	Telephone/Telecommunication	35,467	37,550	37,550	37,550	0	0.0%
100	60	308	5381 MIS - Technology	Maintenance, Rentals & Fees	Maintenance, Rentals & Fees	61,385	75,269	82,653	82,414	(239)	-0.3%
100	60	308	5511 MIS - Technology	Other Published Materials (Software)	Other Published Materials (Software)	129,227	135,682	139,704	164,721	25,017	17.9%
100	60	308	5515 MIS - Technology	Consumable Supplies	Consumable Supplies	38,952	33,115	33,782	33,782	0	0.0%
100	60	308	5516 MIS - Technology	Durable Goods	Durable Goods	48,963	36,880	37,624	37,624	0	0.0%
SubTotal:						786,886	821,494	873,481	960,247	86,766	9.9%
Transportation (Business & Support Services):											
100	60	450	5122 Transportation	Stipends	Stipends	6,000	6,000	6,000	7,500	1,500	25.0%
100	60	450	5330 Transportation	Pupil Transportation	Pupil Transportation	1,184,830	1,326,855	1,247,883	1,310,738	62,855	5.0%
SubTotal:						1,190,830	1,332,855	1,253,883	1,318,238	64,355	5.1%
Crisis Response & Security (Maintenance & Security):											
100	70	475	5111 Crisis Response &	Professional Salaries	Professional Salaries	156,721	83,231	83,231	85,721	2,490	3.0%
100	70	475	5113 Crisis Response &	Instructional Support	Instructional Support	0	69,782	79,339	83,005	3,666	4.6%
100	70	475	5381 Crisis Response &	Maintenance, Rentals & Fees	Maintenance, Rentals & Fees	43,790	58,730	58,730	59,076	346	0.6%
100	70	475	5511 Crisis Response &	Other Published Materials	Other Published Materials	3,315	4,130	4,130	4,270	140	3.4%
100	70	475	5515 Crisis Response &	Consumable Supplies	Consumable Supplies	1,155	4,300	4,300	4,300	0	0.0%
100	70	475	5516 Crisis Response &	Durable Goods	Durable Goods	12,344	15,733	15,733	15,733	0	0.0%
100	70	475	5517 Crisis Response &	Capital Equipment (Over \$5000)	Capital Equipment (Over \$5000)	0	0	0	0	0	#DIV/0!
SubTotal:						217,325	235,906	245,463	252,105	6,642	2.7%
Buildings & Grounds (Maintenance & Security):											
100	70	480	5110 Buildings & Grounds	Administrative Salaries	Administrative Salaries	115,146	112,500	114,750	115,062	312	0.3%
100	70	480	5114 Buildings & Grounds	Non-Instructional Support	Non-Instructional Support	315,775	322,138	369,269	400,042	30,772	8.3%
100	70	480	5130 Buildings & Grounds	Overtime	Overtime	39,477	27,680	27,680	27,680	0	0.0%
100	70	480	5192 Buildings & Grounds	Uniform Allowance	Uniform Allowance	1,822	2,400	2,400	2,400	0	0.0%
100	70	480	5210 Buildings & Grounds	Heat	Heat	298,014	280,982	294,735	451,530	156,795	53.2%
100	70	480	5211 Buildings & Grounds	Electricity	Electricity	430,534	423,355	427,250	543,609	116,359	27.2%
100	70	480	5230 Buildings & Grounds	Water	Water	39,193	27,363	41,500	41,500	0	0.0%
100	70	480	5231 Buildings & Grounds	Sewage	Sewage	90,096	90,302	90,302	90,302	0	0.0%
100	70	480	5241 Buildings & Grounds	Repairs of Buildings	Repairs of Buildings	84,160	36,500	36,500	36,500	0	0.0%
100	70	480	5242 Buildings & Grounds	HVAC	HVAC	291,420	106,800	106,800	107,690	890	0.8%
100	70	480	5243 Buildings & Grounds	Electrical	Electrical	31,302	34,000	34,000	34,000	0	0.0%
100	70	480	5244 Buildings & Grounds	Plumbing	Plumbing	55,124	12,500	17,500	17,500	0	0.0%
100	70	480	5246 Buildings & Grounds	Hazardous Waste	Hazardous Waste	8,261	10,500	10,500	10,500	0	0.0%
100	70	480	5247 Buildings & Grounds	Trash removal	Trash removal	39,793	35,697	38,686	40,621	1,935	5.0%
100	70	480	5249 Buildings & Grounds	Architects and Engineers	Architects and Engineers	55,800	5,000	5,000	5,000	0	0.0%
100	70	480	5291 Buildings & Grounds	Snow & Ice	Snow & Ice	16,707	26,000	26,000	26,000	0	0.0%
100	70	480	5292 Buildings & Grounds	Landscaping & Grounds	Landscaping & Grounds	94,351	69,500	99,500	99,500	0	0.0%
100	70	480	5301 Buildings & Grounds	Consultants & Other Service Providers	Consultants & Other Service Providers	499,594	496,700	510,410	561,451	51,041	10.0%
100	70	480	5305 Buildings & Grounds	Conferences and Seminars	Conferences and Seminars	2,059	2,500	2,500	2,500	0	0.0%
100	70	480	5381 Buildings & Grounds	Maintenance, Rentals & Fees	Maintenance, Rentals & Fees	35,147	17,317	21,196	33,800	12,605	59.5%
100	70	480	5450 Buildings & Grounds	Custodial Supplies	Custodial Supplies	0	0	0	0	0	#DIV/0!
100	70	480	5480 Buildings & Grounds	Vehicular O & M	Vehicular O & M	13,217	11,500	11,500	11,500	0	0.0%
100	70	480	5515 Buildings & Grounds	Consumable Supplies	Consumable Supplies	45,894	30,657	38,818	43,756	4,938	12.7%
100	70	480	5516 Buildings & Grounds	Durable Goods	Durable Goods	8,166	5,000	5,000	5,000	0	0.0%
SubTotal:						2,611,052	2,186,891	2,331,796	2,707,443	375,647	16.1%
TOTAL:						21,460,249	22,175,119	22,726,265	25,587,648	2,861,383	12.6%

MASCONOMET REGIONAL SCHOOL DISTRICT

FY26 Athletic and Co-Curricular User Fee Summary

February 5, 2025

Sport	Season	FY22A	FY23A	FY24A	FY25A	FY26B	1 YEAR	
							CHG \$	CHG %
Cheerleading	Fall	\$500	\$375	\$375	\$375	\$375	\$0	0%
Cross Country	Fall	\$350	\$263	\$263	\$263	\$263	\$0	0%
Field Hockey	Fall	\$500	\$375	\$375	\$375	\$375	\$0	0%
Football	Fall	\$650	\$488	\$488	\$488	\$488	\$0	0%
Golf	Fall	\$550	\$413	\$413	\$413	\$413	\$0	0%
Boys Soccer	Fall	\$500	\$375	\$375	\$375	\$375	\$0	0%
Girls Soccer	Fall	\$500	\$375	\$375	\$375	\$375	\$0	0%
Volleyball	Fall	\$650	\$488	\$488	\$488	\$488	\$0	0%
Baseball	Spring	\$600	\$450	\$450	\$450	\$450	\$0	0%
Boys Lacrosse	Spring	\$500	\$375	\$375	\$375	\$375	\$0	0%
Girls Lacrosse	Spring	\$500	\$375	\$375	\$375	\$375	\$0	0%
Softball	Spring	\$550	\$413	\$413	\$413	\$413	\$0	0%
Track & Field	Spring	\$300	\$225	\$225	\$225	\$225	\$0	0%
Boys Tennis	Spring	\$500	\$375	\$375	\$375	\$375	\$0	0%
Girls Tennis	Spring	\$500	\$375	\$375	\$375	\$375	\$0	0%
Boys Basketball	Winter	\$700	\$525	\$525	\$525	\$525	\$0	0%
Girls Basketball	Winter	\$700	\$525	\$525	\$525	\$525	\$0	0%
Gymnastics	Winter	\$600	\$450	\$450	\$450	\$450	\$0	0%
Boys Ice Hockey	Winter	\$1,050	\$788	\$788	\$788	\$788	\$0	0%
Girls Ice Hockey	Winter	\$1,050	\$788	\$788	\$788	\$788	\$0	0%
Ski Team	Winter	\$300	\$225	\$225	\$225	\$225	\$0	0%
Swim/Dive Team	Winter	\$400	\$300	\$300	\$300	\$300	\$0	0%
Indoor Track	Winter	\$350	\$263	\$263	\$263	\$263	\$0	0%
Wrestling (Co-Op at Essex Tech)	Winter	N/A	N/A	N/A	N/A	N/A	N/A	N/A

HS Co-Curricular Activities*	FY22A	FY23A	FY24A	FY25A	FY26B	1 YEAR	
						CHG \$	CHG %
Best Buddies	\$65	\$49	\$49	\$49	\$49	\$0	0%
Chinese	\$65	\$49	\$49	\$49	\$49	\$0	0%
Drama/Spring Production	\$100	\$75	\$75	\$75	\$75	\$0	0%
Drama/Fall Production	\$100	\$75	\$75	\$75	\$75	\$0	0%
Drama/Winter Production	\$100	\$75	\$75	\$75	\$75	\$0	0%
Environmental	\$65	\$49	\$49	\$49	\$49	\$0	0%
French	\$65	\$49	\$49	\$49	\$49	\$0	0%
DECA	\$65	\$49	\$49	\$49	\$49	\$0	0%
Global Initiative Volunteers (GIV)	\$65	\$49	\$49	\$49	\$49	\$0	0%
Math Team	\$100	\$75	\$75	\$75	\$75	\$0	0%
Model UN	\$100	\$75	\$75	\$75	\$75	\$0	0%

Photography	\$65	\$49	\$49	\$49	\$49	\$0	0%
Science Team	\$100	\$75	\$75	\$75	\$75	\$0	0%
Spanish	\$65	\$49	\$49	\$49	\$49	\$0	0%
Ultimate Frisbee	\$100	\$75	\$75	\$75	\$75	\$0	0%
WBMT	\$100	\$75	\$75	\$75	\$75	\$0	0%
Women & Gender Studies	\$65	\$49	\$49	\$49	\$49	\$0	0%
Skating Club	\$100	\$75	\$75	\$75	\$75	\$0	0%
Psychology Club	\$65	\$49	\$49	\$49	\$49	\$0	0%
Chess Club	\$65	\$49	\$49	\$49	\$49	\$0	0%
Rocketry Club	\$0	\$49	\$49	\$49	\$49	\$0	0%
Poetry Club	\$0	\$49	\$49	\$49	\$49	\$0	0%
Debate Club	\$0	\$49	\$49	\$49	\$49	\$0	0%
Dance Club	\$0	\$49	\$49	\$49	\$49	\$0	0%
Fashion Club	\$0	\$0	\$49	\$49	\$49	\$0	0%
Global Arts Club	\$0	\$0	\$49	\$49	\$49	\$0	0%
Table Tennis	\$0	\$0	\$0	\$49	\$49	\$0	0%
Peer Tutoring	\$0	\$0	\$0	\$49	\$49	\$0	0%
Portuguese Club	\$0	\$0	\$0	\$49	\$49	\$0	0%

<u>MS Co-Curricular Activities*</u>	<u>FY22A</u>	<u>FY23A</u>	<u>FY24A</u>	<u>FY25A</u>	<u>FY26B</u>	<u>1 YEAR</u>	
						<u>CHG \$</u>	<u>CHG %</u>
Drama/ Spring Production	\$100	\$75	\$75	\$75	\$75	\$0	0%
Masco Excels	\$65	\$49	\$49	\$49	\$49	\$0	0%
Math Team	\$65	\$49	\$49	\$49	\$49	\$0	0%
Newspaper	\$65	\$49	\$49	\$49	\$49	\$0	0%
STEM	\$100	\$75	\$75	\$75	\$75	\$0	0%
Yearbook	\$65	\$49	\$49	\$49	\$49	\$0	0%

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

MASCONOMET REGIONAL SCHOOL DISTRICT

FY26 Athletic Costs and Participant Summary

As of February 5, 2025

Sport	Season	Total		Paid Total 5 YR AVG	Salaries	Transportation	Consumables	Durables	Contracted Svcs	Maint, Rent & Fees	General Overhead	Total	Revised User Fee
		5 YR AVG	YR AVG										
Cheerleading	Fall	27	24		\$12,434	\$6,131	\$1,300	\$0	\$0	\$7,600	\$8,670	\$36,135	\$375
Cross Country	Fall	71	71		\$27,444	\$11,354	\$900	\$0	\$650	\$3,350	\$22,927	\$66,625	\$263
Field Hockey	Fall	47	46		\$20,272	\$7,310	\$1,750	\$0	\$5,269	\$2,300	\$15,220	\$52,121	\$375
Football	Fall	73	66		\$34,902	\$15,115	\$5,650	\$0	\$17,182	\$20,000	\$23,441	\$116,290	\$488
Golf	Fall	14	13		\$9,005	\$7,162	\$700	\$0	\$0	\$2,200	\$4,495	\$23,562	\$413
Boys Soccer	Fall	59	57		\$20,857	\$6,670	\$1,983	\$0	\$5,219	\$750	\$18,881	\$54,359	\$375
Girls Soccer	Fall	57	54		\$20,857	\$6,670	\$1,983	\$0	\$5,218	\$750	\$18,303	\$53,780	\$375
Volleyball	Fall	29	27		\$20,242	\$8,944	\$1,000	\$0	\$4,900	\$0	\$9,312	\$44,398	\$488
Baseball	Spring	39	39		\$20,662	\$8,729	\$3,350	\$0	\$5,564	\$1,350	\$12,523	\$52,178	\$450
Boys Lacrosse	Spring	43	42		\$16,481	\$6,800	\$2,000	\$0	\$4,013	\$750	\$13,936	\$43,980	\$375
Girls Lacrosse	Spring	32	31		\$16,476	\$6,800	\$1,000	\$0	\$4,013	\$750	\$10,147	\$39,186	\$375
Softball	Spring	39	36		\$20,152	\$6,430	\$1,650	\$0	\$4,905	\$600	\$12,395	\$46,132	\$413
Track & Field	Spring	134	130		\$34,746	\$12,278	\$500	\$0	\$2,800	\$600	\$42,900	\$93,824	\$225
Boys Tennis	Spring	15	15		\$6,004	\$3,691	\$600	\$0	\$0	\$250	\$4,945	\$15,490	\$375
Girls Tennis	Spring	23	22		\$6,004	\$3,691	\$600	\$0	\$0	\$250	\$7,321	\$17,866	\$375
Boys Basketball	Winter	40	36		\$26,761	\$8,410	\$1,350	\$0	\$6,420	\$150	\$12,908	\$55,999	\$525
Girls Basketball	Winter	30	27		\$26,761	\$8,410	\$1,350	\$0	\$6,420	\$150	\$9,505	\$52,596	\$525
Gymnastics	Winter	19	19		\$5,146	\$2,576	\$1,080	\$0	\$1,350	\$4,000	\$6,037	\$20,189	\$450
Boys Ice Hockey	Winter	40	40		\$18,543	\$4,840	\$3,488	\$0	\$4,975	\$32,000	\$12,973	\$76,818	\$788
Girls Ice Hockey	Winter	20	20		\$13,827	\$4,840	\$2,803	\$0	\$3,906	\$31,800	\$6,551	\$63,726	\$788
Ski Team	Winter	56	56		\$9,005	\$4,137	\$500	\$0	\$0	\$1,400	\$17,918	\$32,960	\$225
Swim/Dive Team	Winter	28	26		\$10,879	\$1,561	\$1,500	\$0	\$1,350	\$7,500	\$8,927	\$31,717	\$300
Indoor Track	Winter	96	94		\$27,444	\$14,690	\$500	\$0	\$0	\$3,000	\$30,955	\$76,589	\$263
Wrestling*	Winter	10	9		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Totals Athletics:		1041	1001		\$424,904	\$167,239	\$37,535	\$0	\$84,154	\$121,500	\$331,187	\$1,166,519	
Overhead Totals:					\$192,997	\$1,240	\$6,960	\$46,600	\$56,540	\$26,850	n/a		
Total Athletics:					\$617,901	\$168,479	\$44,495	\$46,600	\$140,694	\$148,350		\$1,166,519	

*Essex Tech will host Wrestling Program in FY25 & FY26. When Masco hosts any Co-op Program, Co-op Athletes are required to pay the full "Gross Fee".

MASCONOMET REGIONAL SCHOOL DISTRICT
 FY26 Athletic Costs and Participant Summary
 As of February 5, 2025

Total Participants

Sport	Season	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	5 YR.AVG
Cross Country	Fall	34	52	99	82	19	28	43	27
Field Hockey	Fall	110	92	59	82	59	61	56	71
Football	Fall	46	60	56	55	47	46	33	47
Golf	Fall	79	83	79	77	70	72	67	73
Boys Soccer	Fall	12	12	12	12	12	11	23	14
Girls Soccer	Fall	56	62	61	57	66	52	58	59
Volleyball	Fall	57	61	57	56	59	57	56	57
Baseball	Spring	24	26	29	27	27	29	33	29
Boys Lacrosse	Spring	46	45	40	42	36	34	34	39
Girls Lacrosse	Spring	41	38	32	25	25	33	43	43
Softball	Spring	48	44	48	46	28	27	44	39
Tennis (Field)	Spring	168	125	129	112	146	139	142	134
Boys Tennis	Spring	11	12	15	14	16	17	17	15
Girls Tennis	Spring	22	19	25	21	23	22	23	23
Boys Basketball	Winter	41	36	40	40	41	42	38	40
Girls Basketball	Winter	23	30	32	32	28	23	33	30
Gymnastics	Winter	26	24	23	23	18	18	12	19
Boys Ice Hockey	Winter	33	39	43	40	42	41	35	40
Girls Ice Hockey	Winter	23	20	22	18	27	17	18	20
SK Team	Winter	49	45	60	61	56	52	50	56
Swim/Dive Team	Winter	44	44	41	19	17	32	30	28
Indoor Track	Winter	110	90	85	65	96	117	121	96
Wrestling	Winter	17	22	12	9	9	9	9	10
Totals Athletics		1166	1103	1117	992	1017	1018	1061	1041

Scholarships

Sport	Season	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	5 YR.AVG
Cross Country	Fall	2	0	0	1	7	4	3	3
Field Hockey	Fall	2	1	1	0	1	0	1	1
Football	Fall	3	1	2	1	2	1	0	1
Golf	Fall	3	1	3	9	9	9	4	7
Boys Soccer	Fall	0	0	1	1	0	1	0	1
Girls Soccer	Fall	0	0	1	1	4	3	1	2
Volleyball	Fall	1	2	4	5	4	2	0	3
Baseball	Spring	1	0	2	3	1	3	3	3
Boys Lacrosse	Spring	1	0	1	1	0	0	0	0
Girls Lacrosse	Spring	4	2	2	2	1	0	3	2
Softball	Spring	2	3	0	0	1	1	3	1
Tennis (Field)	Spring	0	3	3	2	3	2	1	2
Boys Tennis	Spring	5	3	2	0	5	7	3	3
Girls Tennis	Spring	1	1	1	0	0	1	0	1
Boys Basketball	Winter	3	2	1	2	0	1	0	1
Girls Basketball	Winter	2	2	2	4	5	5	3	4
Gymnastics	Winter	2	3	2	2	3	2	3	2
Boys Ice Hockey	Winter	0	0	0	0	1	0	0	0
Girls Ice Hockey	Winter	2	1	1	0	0	0	0	0
SK Team	Winter	0	0	0	0	0	0	0	0
Swim/Dive Team	Winter	0	2	1	1	3	2	0	1
Indoor Track	Winter	6	3	2	0	4	1	5	2
Wrestling	Winter	3	2	0	1	0	0	0	0
Totals Athletics		43	35	32	36	53	45	33	40

Scholarship \$: \$19,350 \$16,150 \$17,450 \$21,300 \$27,800 \$18,083 \$12,973 \$19,571

Paid Participants

Sport	Season	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	5 YR.AVG
Cross Country	Fall	32	34	23	19	12	24	40	24
Field Hockey	Fall	108	91	98	82	58	61	55	71
Football	Fall	43	59	54	54	45	45	33	46
Golf	Fall	76	83	76	68	61	63	63	66
Boys Soccer	Fall	12	12	11	11	12	16	23	13
Girls Soccer	Fall	56	63	60	56	62	46	57	57
Volleyball	Fall	56	59	51	51	55	53	56	54
Baseball	Spring	23	23	27	24	26	26	30	27
Boys Lacrosse	Spring	45	45	48	41	36	34	34	39
Girls Lacrosse	Spring	42	38	41	38	51	39	40	42
Softball	Spring	39	35	32	25	25	32	40	31
Tennis (Field)	Spring	48	41	45	44	25	25	43	36
Boys Tennis	Spring	163	122	127	112	141	132	139	130
Girls Tennis	Spring	10	10	11	14	15	14	15	15
Boys Basketball	Winter	19	17	24	19	23	22	22	22
Girls Basketball	Winter	39	34	38	36	36	37	35	36
Gymnastics	Winter	21	27	30	30	25	21	30	27
Boys Ice Hockey	Winter	26	24	23	23	17	18	12	19
Girls Ice Hockey	Winter	11	38	42	40	42	41	36	40
SK Team	Winter	23	20	22	18	27	19	18	20
Swim/Dive Team	Winter	49	45	60	61	56	52	50	56
Indoor Track	Winter	44	44	41	19	17	32	30	28
Wrestling	Winter	110	90	85	65	96	117	121	96
Wrestling	Winter	17	22	12	9	9	9	9	10
Totals Athletics		1123	1068	1085	956	964	973	1028	1001

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

FY26 Operating Budget: Summary Priority Overlay Template Submissions

Requests NOT included in the Recommended FY26 Budget as of February 5, 2025

Category 1: New Faculty Positions including Stipended Positions

Submitted by:	Position Description	Est Cost	Comments
HS/MS	Bifurcate existing Wellness DH and AD Positions adding a 0.4 FTE	\$ 44,983	This would make the existing AD a 1.0 FTE which would create a 0.4 FTE need to backfill an existing staff becoming the Wellness Department Head.
HS/MS	Increase existing Band Director/Music Teacher Position by 0.3 FTE	\$ 19,310	Increase existing position from a 0.7 FTE to a 1.0 FTE
MS	Add new 0.2 FTE ELL Teacher	\$ 21,849	Increase need for additional ELL classes in the middle school
Student Services	School Psychologist	\$ 101,892	Position needed to meet the needs of special education students (Masters Step 12)
Student Services	Benefits cost for new School Psychologist position	\$ 9,351	Health and Dental for new position at Individual Plan Rates
	Subtotal:	\$ 197,385	

Category 2: New Administrative/Support Positions

Submitted by:	Position Description	Est Cost	Comments
Supt	Director of Communications	\$ 100,000	To promote the District and build community support for needed improvements
Supt	Benefits cost for new Director position	\$ 9,351	Health and Dental for new position at Individual Plan Rates
MS	PT Admin Asst. for Main Office	\$ 19,069	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
	Subtotal:	\$ 128,420	

Category 3: New Instructional Program Costs

Submitted by:	Cost Description	Est Cost	Comments
HS	After Dark Program	\$ 38,000	This program is for at risk students through Essex Tech; this would fund 5 students. This would be a recurring cost.
HS	Add STE to existing IXL Math License	\$ 10,000	Add new Science license to existing Math license. This would be a recurring cost.
C&I	Frontline Professional Learning Module	\$ 11,000	New Frontline Module. Professionalize teaching and learning; Adds accountability/PDPs
Finance & Operations	Prof Administrator PD & Natl Conferences	\$ 11,000	Provides dedicated funding for Dept Heads (11) to attend PD and Natl Conferences (See Article VIII Section B of Prof Admin CBA). This would be recurring.
	Subtotal:	\$ 70,000	

Category 4: Extraordinary One-time Costs

Submitted by:	Cost Description	Est Cost	Comments
Finance & Operations	Athletic & Co-Curricular User Fee Reduction	\$ 137,500	This second reduction would reduce all user fees up to an additional 25% resulting in fees that would be up to 50% less than in FY22. First reduction in FY23.
Supt	Central Office Lobby Furniture	\$ 5,000	In need of replacement
	Subtotal:	\$ 142,500	
	TOTAL:	\$ 538,305	

FY26 Budget

MASCO Assessment Methodology Calculation Process Overview

February 5, 2025

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 5 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 5 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 FY26 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 1/23/2025

[Return to Previous page](#)

[Click for all Regional Schools by Program](#)

Select a Fiscal Year:

Select a Regional School:

**FY2026 Preliminary Cherry Sheet Estimates
 Masconomet**

PROGRAM	FY2025 Cherry Sheet Estimate	FY2026 Governor's Local Aid Proposal	FY2026 House Budget	FY2026 Senate Budget	FY2026 Conference Committee
Education Receipts :					
Chapter 70	5,498,979	5,729,078			
Charter Tuition Reimbursement	42,138	22,473			
Regional School Transportation	698,918	786,395			
Offset Receipts :					
School Choice Receiving Tuition	240,666	306,716			
Total Estimated Receipts :	6,480,701	6,844,662			
Estimated Charges :					
Special Education	0	30,077			
School Choice Sending Tuition	88,922	56,107			
Charter School Sending Tuition	88,822	93,622			
Total Estimated Charges :	177,744	179,806			
Total Receipts Less Charges :					
Net Receipts :	6,302,957	6,664,856			

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

Massachusetts Department of Elementary and Secondary Education

FY26 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	568	\$7,799,035	\$6,273,091		
705	Masconomet	184	Middleton	473	\$6,490,010	\$5,354,258		
705	Masconomet	298	Topsfield	473	\$6,490,010	\$5,294,399		
705	Masconomet	999	Total	1,513	\$20,779,055	\$16,921,748	5,729,078	22,650,826

Projected FY26 Charter School Tuition Payments and Reimbursements for Sending Districts (PROJ)(a)

LEA	DOB	DISTRICT	DISTRICT PAYMENT			STATE REIMB TO DISTRICT			STATE REIMBURSEMENT SUMMARY					
			LOCAL FOUNDATION TUITION	LOCAL TRANSPORTATION TUITION	LOCAL FACILITIES TUITION	LOCAL PAYMENT	FACILITIES REIMB	100/60/40 TRANS-ITATION REIMB	TOTAL CHARTER REIMB	FTE FOR PRIVATE/SIBLING/HOME-SCHOOLED	STATE REIMB FOR PRIVATE/SIBLING/HOME-SCHOOLED	FACILITIES FOR PRIVATE/SCHOOL/SIBLING	100/60/40 TRANS-ITATION REIMB	TOTAL STATE REIMB
705	732	MASCONOMET	88,660	0	4,962	95,622	4,962	17,511	22,473	4,962	0.0	0	17,511	22,473
			NET DISTRICT COST											
			71,149											

Massachusetts Department of Elementary and Secondary Education
Office of District and School Finance

School Choice Pupils and Tuition, FY25 Preliminary

LEA	District	FY25 Receiving FTE	FY25 Receiving Tuition	FY25 Sending FTE	FY25 Sending Tuition	Adjustment FY24 Receiving Tuition	Adjustment FY24 Sending Tuition	FY25 Net Receiving Tuition	FY25 Net Sending Tuition
0705	Masconomet	43.0	\$306,716	8.0	\$56,107	\$0	\$0	\$306,716	\$56,107

Administration and Finance

FY2026 Preliminary Chapter 70 Aid and Net School Spending Requirements

January 22, 2025

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 FY2026. These estimates are based on House 1, Governor Healey's proposed state budget for the coming fiscal year. The proposal increases aid to districts from \$6,901,918,685 to \$7,322,168,436, an increase of \$420.2 million or 6.1%.

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 FY2026. 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 final school spending requirements as soon as the governor and legislature approve either the FY2026 state budget or an earlier local aid resolution.

The FY2026 Chapter 70 program continues to implement the Student Opportunity Act (SOA) ([An Act Relative to Educational Opportunity for Students](#)). The SOA 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 1, these are specified as follows:

- Total state target local contribution: 59%
- Effort reduction: 100%
- Minimum aid: \$75 per pupil

Foundation Budget Changes

The SOA 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 FY2026, the rates have been increased by 5/6^{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 FY2026 the increase is 6.13%. An inflation rate of 1.93% 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 decreased from 905,572 in FY2025 to 905,254 in FY2026, a decrease of 318 students. Foundation enrollment decreased for 196 districts, while 118 districts experienced enrollment increases.

Finally, the formula's minimum aid provision guarantees all districts receive at least the same amount of aid in FY2026 as they did in FY2025 plus a \$75 per pupil increase.

Low-income and Special Education Enrollment

The SOA 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 FY2026, 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 FY2026 is 419,861, compared to 415,821 in FY2025.

English

The SOA 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 FY2026, these assumed rates have been increased by 5/6^{ths} of the gap to 4.97% and 3.97%, 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 FY2026.

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 implemented in FY2026 are incorporated into the projected FY2026 charter tuition rates. In addition, charter school low-income enrollment for FY2026 has been identified using the same eligibility criteria used for school districts. Finally, 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 governor recommended a \$179.1 million appropriation for these reimbursements. 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 FY2026 charter school tuition and enrollment](#)

Questions about the Chapter 70 program should be directed to:

[Meghan Ryan](#) 

781-338-6507

[Rob O'Donnell](#) 

781-338-6512

Last Updated: January 23, 2025



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 23rd shortly after the Governor released her FY26 Budget and have since been incorporated into our Budget Recommendation. See the Budget Book for a copy of the District's FY26 Preliminary Cherry Sheet.

Final Cherry sheets should be released shortly after the Legislature adopts and the Governor signs the FY26 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 FY26 as they did in FY25 plus a \$75 per pupil increase.

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. 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 FY26 reflect a Reimbursement increase of \$87,477 over FY25 at a proposed reimbursement rate of 81.7%. The Reimbursement amount is based on the product of total qualified reimbursable school transportation costs as submitted in the District's 2024 EOYR Schedule 7 multiplied by the proposed reimbursement rate (81.7%).



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 FY26 Budget, this excess amount is \$712,882.

Our E&D was submitted to the DOR on September 30th and then Certified by the DOR on October 10th; therefore it is available for appropriation.



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 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.



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 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 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. The FY26 Budget Recommendation assumes 43 School Choice Students from other districts plus a reimbursement of \$56,572 in special education costs.

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. The FY26 Budget Recommendation assumes 8 School Choice Students will attend other districts plus an additional expense of \$16,107 in special education costs. 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 the Budget Book for supporting calculation details provided by DESE.



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).

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.



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.

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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).