

# Manchester Essex Regional School District



## FY 2010 Budget

# **Manchester–Essex Regional School District**

**2009-2010 Budget**

**Draft 3**

**February 9, 2009**



# *Manchester Essex Regional School District FY 2010 Budget*

## *Vision Statement*

The Manchester Essex Regional School District strives to provide a safe and caring place where each student can grow and succeed.

With sound fiscal judgment and strong policies, the district gives teachers, parents, and administrators the tools they need to bring all students to their full potential and inspire a deep sense of responsibility to community.

The Manchester Essex Regional School District community believes that all students can achieve to high standards and that curiosity, discipline, integrity, responsibility and respect are necessary for success. We seek to discover these qualities in all.

From young exploring minds to strong confident minds, the Manchester Essex Regional School District seeks to prepare each and every student for life.

We believe

- That all students should have access to high quality, engaging instruction
- That we should hold ambitious expectations for all, with accommodations for those as needed
- That it is essential to have knowledgeable teachers who have adequate resources to support their work and who are continually growing as professionals
- That the curriculum must be rich, offering students opportunities to learn important concepts and skills with deep understanding and opportunity for application
- That technology should be an essential component of the teaching and learning environment in our schools



# *Manchester Essex Regional School District FY 2010 Budget*

## *MERSD Fiscal Year 2010 Budget Calendar*

Friday, November 7, 2008	Budgets Due from Principals
Tuesday December 2, 2008 (Public Meeting)	Draft Tentative Budget to School Committee
Tuesday, December 16, 2008 (Public Meeting)	Public Hearing on Tentative Budget
Tuesday, January 6, 2009 (Public Meeting)	School Committee Budget Review
Tuesday, January 13, 2009 (Public Meeting)	School Committee Budget Review
Tuesday, January 20, 2009 (Public Meeting)	School Committee Budget Review
Tuesday, January 27, 2009 (Public Meeting –if needed)	School Committee Budget Review
Tuesday, February 3, 2009 (Public Meeting)	Public Hearing – Adoption of the Budget
Thursday, March 5	Certification of Apportionment by Treasurer
Monday, April 6, 2009 (Public Meeting)	Manchester Town Meeting
Monday, May 4, 2009 (Public Meeting)	Essex Town Meeting



# *Manchester Essex Regional School District FY 2010 Budget*

## *Superintendent's Message*

This document is the School Committee's FY10 budget. It represents the goals, values, and priorities of many people from the communities of Manchester and Essex working through the long process of identifying the best possible education opportunities for our students. The mission which drives our work and our decision-making is the district mission statement which reads as follows: "Our mission is to educate all students, to inspire passion, to instill a love of learning, and to encourage both local and global citizenship."

## *How Our Schools Are Performing*

The Manchester Essex Regional District has long been known as an academically high performing district with a wide-range of support services and extracurricular opportunities for students. Our High School has been recognized by U.S. News and World Report as one of America's Best High Schools earning the silver medal based on reading and mathematics proficiency and college readiness using Advanced Placement test data. Our district schools and grades have ranked in top 1% in state assessments. Each and every one of our high school students has successfully passed the state assessment required for graduation, and our district schools have made continuous improvement on both the mathematics and English/language arts assessments. Manchester Essex Regional High School is nationally recognized in debate and business competitions. All of our four schools are recognized and valued as caring learning communities by the families whom we serve.

We celebrate our graduates every year and have seen an increase in the numbers pursuing higher education: the class of 2008 at 90% and the class of 2009 at 93%. The High School offers a range of academic courses including thirteen Advanced Placement courses which provide college credit for students who successfully score at identified performance levels. Additionally, we have launched new courses such as technology/engineering and robotics in response to the need to enhance science electives and prepare students for future careers in this field.

We have over 300 students participating in interscholastic sports programs ranging from soccer, field hockey, football to golf, sailing, and tennis among the 19 different athletic programs offered. This fall the MERHS football team advanced to the Super bowl competition at Gillette Stadium and captured the Division IV title there.

The High School faculty has been involved in a self-study protocol which will culminate in the Northeast Association for Schools and Colleges (NEASC) accreditation visit in the fall of 2009. Teachers, administrators, and community members have examined all aspects of the education program, academic, extracurricular, facilities, funding, etc. at the high school and identified strengths and weaknesses based on the NEASC standards. The visiting team will access this self study report in the course of their review this fall.

The Middle School is continuing to develop the research based model on how best to educate and serve early adolescents. There has been a focus this year on full implementation of the new mathematics program in grades 6-8 which offers an online textbook component for homework and parent reference. Additionally, based on assessment data, teachers are concentrating efforts on enhancing student literacy skills and writing skills in the content areas. Middle School students have also been provided with such extra curricular activities and clubs as Math team, Robotics, Chinese Culture and Language Club, and Homework Club to name a few of the available opportunities for students to extend learning and to build social skills and connections to school.

Our elementary students continue to perform well academically with well over 80% of our students scoring in the proficient/advanced range on state assessments. This year we have focused on introducing additional non-fiction into the literacy program including selected topics relating to environmental awareness and global education. There is new project this year to design and use common formative assessments in mathematics with the purpose to establish benchmarks in math during the course of the school year and support students in reaching them.

### ***Budget Goals and Assumptions***

In establishing budget goals for FY10, the School Committee and Administration is, first and foremost, committed to maintaining to the extent possible the current educational programs. We have been able to keep programs that many other communities have had to relinquish over the past few years such as foreign language in the elementary schools and a variety of Advanced Placement courses at the High School. A high priority is to continue to offer these learning opportunities for our students. Additionally, the district is committed to maintaining the class size guidelines, to the extent possible, given the fluctuating increasing enrollment numbers. With the new Middle/High School building opening in the fall of 2009, we expect to have renewed interest from students coming back to attend school here. We continue to prioritize the alignment of district curriculum with state Frameworks and the review and revision necessary for a coherent instructional program. Directly related to the former goal is yet another to continue to target instruction so that all students reach the proficiency benchmark established by the *No Child Left Behind Act*. Maintaining the upkeep of the facilities and utilizing all efficiencies to do so is a budget goal as well. Additionally, the district is pledged to respectfully consider the fiscal constraint of the member towns in this process.

We recognize that there are several forces driving the budget which are fixed and need to be addressed firsthand. They include escalating health insurance costs, uncertain utility costs, escalating cost for special education services, contract negotiations, and the impact of the new building on future budgets. At the same time, we have proceeded with the following budget assumptions: decrease in state funding for FY10, no change in School Choice revenues, a decrease in the investment income, an approximate 10% increase in health insurance premiums, and a 5% increase in utility costs. We are anticipating an increase in custodial services required to service the new building and the utility cost increase as it represents a per square foot increase.

### ***Budget Calendar and Process***

The School Committee established its budget process and calendar in the early fall. Administrators were charged with developing a level services budget for FY10 with no increase in program or personnel. Each school principal and program director was directed to examine all cost centers for efficiencies in delivery of services and expense account lines. These school house and department budgets were presented to the Superintendent and the Business Administrator for review. The district budget was assembled and presented to the School Committee at the public hearing with the Joint Boards as the district level service budget. The tentative budget represented a 8.5% increase from FY09 due in part to fixed inflationary costs and anticipated trending up costs (utilities, special education, and health insurance).

The tentative budget was presented on December 16, 2008 at a public hearing with the Joint Boards in attendance. Budget workshops have been held at all School Committee meetings following the public hearing. On February 3, 2009, a public hearing was scheduled for the School Committee to adopt and approve the district budget to be presented to the towns at town meetings on April 6, 2009 in Manchester and on May 4, 2009 in Essex.

The 2009-2010 budget has reductions totaling \$554,162 less than the level service budget presented or a 5.5% increase from FY09. It represents a decrease in funding for administrative expenses, in the number of high school elective classes, in instructional supplies from all schools, and in professional development funds. We have also eliminated several positions including support personnel, assistant, and a technology teaching position. Additionally, this budget has included both new fees in the form of bus transportation fees and an increase in fees for participation in the athletic program. We are concerned about the reductions necessary to meet the budget target but will rally all available resources to continue to offer a high caliber educational program for all of our students.

### ***Student Enrollment***

The district has seen a small but continuous increase in enrollment (p.17). Our PreK-12 student enrollment totaled 1382 students this year, an increase of 22 students from the previous year. With the new Middle/High School scheduled to open this fall, we are anticipating some increased interest in students returning to the district. The School Choice program currently is operating with a level enrollment admissions target. The district will accept the number of Choice students as those graduating from the senior class pending available slots at each grade level. Our total Choice student enrollment has dipped slightly with 142 students compared to 148 students from the previous year. This corresponds with fewer students selecting to 'choice' out of the district, 14 students this year as compared to 22 students last year. Our student enrollment is a dynamic process with students moving into our schools throughout the year. We will continue to monitor this closely and be prepared to address increases.

## *Summary*

This budget process has been a challenging one for all this year. The administrative leadership team in concert with the School Committee has made every effort to meet the target goal that the towns have brought forward of a 5.0% increase. We have worked through the level service budget for efficiencies and identified those in such areas as health and utilities and anticipated salaries for new hires replacing retirees. We have increased fees in such areas as athletics and instituted new fees for transportation. We continue to work with our contracted employees to realize reasonable concessions to assist in meeting our target goal. All the while, we are anticipating the opening of a wonderful new Middle/High School building in the fall of 2009 and are committed to continue to deliver an excellent instructional program across the district. Our work to prepare each and every student for his/her future happens in our schools every day. We appreciate the support of our member communities and respectfully request that continuing support as we go forward together to maintain and to improve our schools and to advance the opportunities our schools provide for all of our students.



# *Manchester Essex Regional School District*

## *2010 Budget*

*FY*

### **Table of Contents**

1	.....	Revenue Summary
2	.....	Budget Summary - Salaries
3	.....	Budget Summary - Operating Expenses
4	.....	Memorial Elementary
5	.....	Essex Elementary
6	.....	High School
7	.....	Middle School
8	.....	District Administration
9	.....	Facilities
10	.....	Non-Instructional Services
11	.....	District-Wide Instructional Services
12	.....	Special Education
13	.....	Budget Totals
14	.....	Expenditures from Grants
15	.....	Revolving Funds Revenue & Expenses
16	.....	Current Enrollment
17	.....	Enrollment History
18	.....	School Construction Project Activity
19	.....	Long Term Debt Schedule
20	.....	Long Term Debt Assessment
21	.....	Short Term Debt Assessment
22	.....	Amortization of Reserve for LTD
23	.....	Appropriated Budget Assessment



# Manchester Essex Regional School District

## FY 2010 Budget

Revenue	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	% Increase	2007-2008 Actual	% Increase	2008-2009 Budget	% Increase	2009-2010 Budget	% Increase
Chapter 70 Aid	\$1,317,284	\$1,375,984	\$1,511,536	9.9%	\$1,597,236	5.7%	\$1,718,411	7.6%	\$1,546,570	-10.0%
School Transportation										
Regional School Transportation	\$74,458	\$147,468	\$142,611	-3.3%	\$142,916	0.2%	\$139,888	-2.1%	\$135,000	-3.5%
<b>Total State Aid:</b>	<b>\$1,391,742</b>	<b>\$1,523,452</b>	<b>\$1,654,147</b>	<b>8.6%</b>	<b>\$1,740,152</b>	<b>5.2%</b>	<b>\$1,858,299</b>	<b>6.8%</b>	<b>\$1,681,570</b>	<b>-9.5%</b>
School Choice Receiving	\$798,163	\$875,049	\$738,311	-15.6%	\$766,279	3.8%	\$787,299	2.7%	\$790,000	0.3%
School Choice Sending	(\$180,093)	(\$148,017)	(\$153,459)	3.7%	(\$113,694)	-25.9%	(\$110,449)	-2.9%	(\$100,000)	-9.5%
<b>Net School Choice:</b>	<b>\$618,070</b>	<b>\$727,032</b>	<b>\$584,852</b>	<b>-19.6%</b>	<b>\$652,585</b>	<b>11.6%</b>	<b>\$676,850</b>	<b>3.7%</b>	<b>\$690,000</b>	<b>1.9%</b>
Medicare Reimbursement	\$56,130	\$33,251	\$25,533		\$33,420		\$30,000	-10.2%	\$30,000	0.0%
Earnings on Investments	\$25,078	\$70,277	\$263,023	274.3%	\$501,907	90.8%	\$100,000	-80.1%	\$100,000	0.0%
Other Miscellaneous	\$193,331	\$23,404	\$156	-99.3%	\$1,348	764.1%	\$21,625	0.0%	\$53,025	0.0%
<b>Miscellaneous Income:</b>	<b>\$274,539</b>	<b>\$126,932</b>	<b>\$288,712</b>	<b>127.5%</b>	<b>\$536,675</b>	<b>85.9%</b>	<b>\$151,625</b>	<b>-71.7%</b>	<b>\$183,025</b>	<b>20.7%</b>
Manchester (Operating Budget)	\$8,115,899	\$8,484,651	\$8,902,971	4.9%	\$9,230,164	3.7%	\$9,660,235	4.7%	\$10,185,775	5.4%
Manchester (Capital Budget)					\$78,211		\$1,372,731		\$1,416,097	
Essex (Operating Budget)	\$4,492,568	\$4,837,516	\$5,029,625	4.0%	\$5,428,841	7.9%	\$5,685,093	4.7%	\$5,954,035	4.7%
Essex (Capital Budget)					\$39,010		\$684,690		\$693,684	
<b>Total Assessments:</b>	<b>\$12,608,467</b>	<b>\$13,322,167</b>	<b>\$13,932,596</b>	<b>4.6%</b>	<b>\$14,776,227</b>	<b>6.1%</b>	<b>\$17,402,749</b>	<b>17.8%</b>	<b>\$18,249,591</b>	<b>4.9%</b>
Premium from Sale of BANS			\$46,511		\$56,200					
Premium from Sale of Bonds					\$331,690					
Reserve for Reduction of Future Debt							\$8,968		\$8,968	
Reserve for Interest Expense					\$195,956		\$375,000			
Choice Reserves	\$80,000	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$200,000	0.0%
<b>Total Other Financing Sources:</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$46,511</b>	<b>0.0%</b>	<b>\$583,846</b>	<b>0.0%</b>	<b>\$383,968</b>	<b>0.0%</b>	<b>\$208,968</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>\$14,972,818</b>	<b>\$15,699,583</b>	<b>\$16,506,818</b>	<b>5.1%</b>	<b>\$18,289,485</b>	<b>10.8%</b>	<b>\$20,473,491</b>	<b>11.9%</b>	<b>\$21,013,154</b>	<b>2.6%</b>
Reserve for Interest Expense			(\$195,956)		(\$375,000)					
Reserve for Reduction of Future Debt					(\$224,211)					
Construction Project Debt	(\$140,000)	\$0	(\$16,333)		(\$313,178)		(\$2,441,389)		(\$2,118,750)	
BAN Issuance Costs			(\$12,054)		(\$12,790)					
Bond Issuance Costs					(\$107,479)					
Stabilization		(\$130,000)	(\$130,000)	0.0%	(\$130,000)	0.0%	(\$130,000)	0.0%	\$0	0.0%
<b>Total Other Financing Uses:</b>	<b>(\$140,000)</b>	<b>(\$130,000)</b>	<b>(\$354,343)</b>	<b>172.6%</b>	<b>(\$1,162,658)</b>	<b>228.1%</b>	<b>(\$2,571,389)</b>	<b>0.0%</b>	<b>(\$2,118,750)</b>	<b>0.0%</b>
<b>Total General Fund Resources:</b>	<b>\$14,832,818</b>	<b>\$15,569,583</b>	<b>\$16,152,475</b>	<b>3.7%</b>	<b>\$17,126,827</b>	<b>6.0%</b>	<b>\$17,902,102</b>	<b>4.5%</b>	<b>\$18,894,404</b>	<b>5.5%</b>
<b>Operating Budget:</b>	<b>\$14,903,434</b>	<b>\$15,529,459</b>	<b>\$16,349,914</b>	<b>5.3%</b>	<b>\$17,025,541</b>	<b>4.1%</b>	<b>\$17,902,102</b>	<b>5.1%</b>	<b>\$18,894,405</b>	<b>5.5%</b>
<b>Actual Expenditures</b>	<b>\$14,539,595</b>	<b>\$15,437,492</b>	<b>\$16,140,418</b>	<b>4.6%</b>	<b>\$16,910,704</b>					
<b>Surplus/Deficit (Resources less Actual)</b>	<b>\$293,223</b>	<b>\$132,091</b>	<b>\$12,057</b>		<b>\$216,123</b>					



## Manchester Essex Regional School District FY 2010 Budget

DOE Account Code	Budget Summary	Expended 2004-2005	Expended 2005-2006	2006-2007 Staffing Level	Expended 2006-2007	2007-2008 Staffing Level	Expended 2007-2008	2008-2009 Staffing Level	2008-2009 Budget	2009-2010 Staffing Level	2009-2010 Budget	Increase over 2008-2009
	<b>SALARIES - STAFF</b>											
1210	Superintendent's Office	\$163,789	\$179,906	2.0	\$79,632 *	3.0	\$229,766	3.0	\$228,070	3.0	\$231,988	1.7%
1410	Business Office	\$216,265	\$232,698	4.0	\$208,680	4.0	\$217,901	4.0	\$215,165	4.0	\$218,497	1.5%
1450	District Technology	\$126,913	\$135,823	2.0	\$145,859	2.0	\$144,145	2.0	\$143,429	2.0	\$145,511	1.5%
2110	SPED Office	\$158,773	\$172,296	3.0	\$185,819	3.0	\$186,671	3.0	\$186,094	3.0	\$188,754	1.4%
2110	Curriculum Director	\$0	\$92,000	1.0	\$64,889	1.0	\$4,097	1.0	\$100,000	1.0	\$101,000	1.0%
2210	Principals/Asst. Principals	\$423,342	\$437,709	5.0	\$476,037	5.0	\$509,461	5.0	\$497,366	5.1	\$513,123	3.2%
2210	School Secretaries	\$178,961	\$197,574	5.5	\$201,066	5.5	\$217,795	6.0	\$225,618	5.0	\$192,119	-14.8%
2300	Dept. Heads/Team/Curr. Leaders	\$52,059	\$59,710		\$65,397		\$60,657		\$63,429		\$64,698	2.0%
2305	Classroom Teachers	\$5,322,124	\$5,521,923	95.8	\$5,813,337	95.6	\$6,102,849	94.6	\$6,092,108	94.2	\$6,240,783	2.4%
2310	Special Ed Teachers	\$752,239	\$761,390	12.8	\$817,654	12.8	\$819,982	12.8	\$885,825	15.3	\$991,741	12.0%
2325	Substitute Teachers	\$111,845	\$134,017		\$71,716		\$157,379		\$92,000		\$92,000	0.0%
2330	Teaching Assistants	\$474,065	\$588,241	31.4	\$589,259	33.6	\$630,777	28.6	\$668,341	22.4	\$620,190	-7.2%
2340	Library/Media Coordinators	\$202,528	\$185,922	3.0	\$181,459	3.0	\$191,025	3.0	\$195,064	3.0	\$208,475	6.9%
2440	SPED, LEP, H&H Tutors	\$21,809	\$17,501		\$31,963		\$18,936		\$32,690		\$29,000	-11.3%
2710	Guidance/Adj. Counselors	\$368,123	\$397,951	6.0	\$380,295	6.2	\$427,279	6.2	\$438,310	6.2	\$456,106	4.1%
2800	Psychologists	\$130,679	\$85,518	1.2	\$89,289	1.2	\$93,210	1.2	\$92,708	1.2	\$97,721	5.4%
3200	Nurses/Physician	\$132,759	\$150,932	3.0	\$145,685	3.0	\$146,551	3.0	\$146,620	3.0	\$149,462	1.9%
3300	Transportation/Traffic	\$44,555	\$41,822	5.0	\$46,913	6.0	\$51,892	6.0	\$58,600	6.0	\$66,600	13.7%
3400	Cafeteria/Recess Aides	\$34,681	\$36,242	7.0	\$44,002	7.0	\$44,654	6.0	\$41,350	6.0	\$42,000	1.6%
3510	Athletics	\$197,390	\$205,887		\$224,689		\$195,997		\$220,640		\$205,000	-7.1%
3520	Student Activity Stipends	\$75,567	\$91,184		\$87,000		\$91,337		\$82,986		\$84,646	2.0%
4110	Custodians	\$378,293	\$411,318	10.0	\$416,159	9.2	\$382,916	9.2	\$391,680	6.0	\$400,761	2.3%
4220	Facilities Manager				\$2,901	1.0	\$70,000	1.0	\$71,500	1.0	\$73,000	2.1%
	Negotiations, Longevity & SLBB	\$34,063	\$32,597		\$29,387		\$30,653		\$379,750		\$396,105	4.3%
	<b>Subtotal SALARIES</b>	<b>\$9,600,823</b>	<b>\$10,170,160</b>	<b>197.7</b>	<b>\$10,399,087</b>	<b>202.0</b>	<b>\$11,025,926</b>	<b>195.6</b>	<b>\$11,549,343</b>	<b>187.4</b>	<b>\$11,809,280</b>	<b>2.3%</b>

\* Superintendent salary included in contracted services in FY 07



## Manchester Essex Regional School District FY 2010 Budget

DOE Account Code	Budget Summary	Expended 2004-2005	Expended 2005-2006	% Increase	Expended 2006-2007	% Increase	Expended 2007-2008	% Increase	2008-2009 Budget	% Increase	2009-2010 Budget	Increase over 2008-2009
	<b>OPERATING EXPENSES</b>											
1000	District Admin. Expenses	\$166,556	\$265,727	59.5%	\$344,339 *	29.6%	\$190,915	-44.6%	\$190,800	-0.1%	\$178,300	-6.6%
2000	Bldg. Instr. Supplies/Equip	\$359,593	\$378,374	5.2%	\$466,457	23.3%	\$411,449	-11.8%	\$443,346	7.8%	\$413,925	-6.6%
2100	SPED Admin. Expenses	\$16,097	\$55,075	242.1%	\$12,827	-76.7%	\$15,092	17.7%	\$18,800	24.6%	\$20,300	8.0%
2210	Bldg. Admin. Expenses	\$39,914	\$54,819	37.3%	\$40,371	-26.4%	\$47,549	17.8%	\$57,300	20.5%	\$82,600	44.2%
2300	SPED Contracted Services	\$110,941	\$112,846	1.7%	\$127,116	12.6%	\$108,741	-14.5%	\$167,000	53.6%	\$178,000	6.6%
2350	District Prof. Development	\$0	\$19,431	100.0%	\$13,744	-29.3%	\$39,059	184.2%	\$37,500	-4.0%	\$27,500	-26.7%
2350	Bldg. Professional Development	\$47,370	\$49,633	4.8%	\$52,859	6.5%	\$24,441	-53.8%	\$13,700	-43.9%	\$16,700	21.9%
2400	New Curriculum Materials	\$23,521	\$45,791	94.7%	\$67,982	48.5%	\$17,804	-73.8%	\$70,000	293.2%	\$70,000	0.0%
2451	Instructional Technology	\$100,391	\$142,192	41.6%	\$121,735	-14.4%	\$78,361	-35.6%	\$78,000	-0.5%	\$72,400	-7.2%
3200	Nurses Supplies	\$4,408	\$3,708	-15.9%	\$6,568	77.1%	\$3,730	-43.2%	\$7,372	97.7%	\$7,312	-0.8%
3300	Transportation/Traffic	\$259,630	\$219,469	-15.5%	\$227,506	3.7%	\$258,987	13.8%	\$264,000	1.9%	\$265,000	0.4%
3300	SPED Transportation	\$95,064	\$100,164	5.4%	\$150,128	49.9%	\$181,002	20.6%	\$153,985	-14.9%	\$265,000	72.1%
3500	Athletics/Student Activities	\$60,713	\$80,615	32.8%	\$74,586	-7.5%	\$108,050	44.9%	\$96,450	-10.7%	\$113,838	18.0%
4100	Utilities	\$374,377	\$509,958	36.2%	\$491,809	-3.6%	\$513,699	4.5%	\$553,115	7.7%	\$846,000	53.0%
4110	Custodial Supplies	\$48,821	\$36,770	-24.7%	\$28,081	-23.6%	\$24,437	-13.0%	\$35,000	43.2%	\$43,750	25.0%
4200	Maintenance	\$447,579	\$371,594	-17.0%	\$272,416	-26.7%	\$290,130	6.5%	\$200,000	-31.1%	\$315,000	57.5%
5000	Insurance & Other Benefits	\$1,917,207	\$1,979,655	3.3%	\$2,253,197	13.8%	\$2,351,683	4.4%	\$2,809,891	19.5%	\$3,105,000	10.5%
7000	Capital Expense	\$172,655	\$271,691	57.4%	\$176,719	-35.0%	\$156,415	-11.5%	\$139,500	-10.8%	\$42,500	-69.5%
9100	SPED Contingency						\$0		\$25,000	100.0%	\$25,000	0.0%
9100	SPED Tuition-Out/Summer	\$693,934	\$569,820	-17.9%	\$841,281	47.6%	\$1,063,234	26.4%	\$992,000	-6.7%	\$997,000	0.5%
	<b>Subtotal OPERATIONS</b>	<b>\$4,938,772</b>	<b>\$5,267,332</b>	<b>6.65%</b>	<b>\$5,769,719</b>	<b>9.5%</b>	<b>\$5,884,777</b>	<b>2.0%</b>	<b>\$6,352,759</b>	<b>8.0%</b>	<b>\$7,085,125</b>	<b>11.5%</b>
	<b>TOTAL</b>	<b>\$14,539,595</b>	<b>\$15,437,492</b>	<b>6.18%</b>	<b>\$16,168,806</b>	<b>4.74%</b>	<b>\$16,910,704</b>	<b>4.6%</b>	<b>\$17,902,102</b>	<b>5.9%</b>	<b>\$18,894,405</b>	<b>5.5%</b>

\* Superintendent salary included in contracted services in FY 07



# Manchester Essex Regional School District

## FY 2010 Budget

DOE Account Code	Memorial Elementary	Expended 2004-2005	Expended 2005-2006	2006-2007 Staffing Level	Expended 2006-2007	2007-2008 Staffing Level	Expended 2007-2008	2008-2009 Staffing Level	2008-2009 Budget	2009-2010 Staffing Level	2009-2010 Budget	Increase over 2008-2009
<b>SALARIES - STAFF</b>												
2210:	Principal	\$94,542	\$94,554	1.0	\$101,000	1.0	\$102,980	1.0	\$103,990	1.0	\$105,010	1.0%
2210:	Secretary	\$29,630	\$35,432	1.0	\$38,142	1.0	\$42,647	1.0	\$41,074	1.0	\$41,886	2.0%
2305:	Classroom Teachers	\$1,711,547	\$1,865,136	29.3	\$1,848,458	28.8	\$1,916,270	28.2	\$1,799,826	24.6	\$1,697,000	-5.7%
2310:	Special Ed Teachers	\$310,407	\$325,338	5.0	\$340,885	5.0	\$316,642	5.0	\$344,403	6.0	\$407,536	18.3%
2325:	Substitutes	\$35,802	\$20,896		\$23,338		\$58,905		\$31,000		\$31,000	0.0%
2330:	Teaching Assistants	\$192,489	\$215,164	13.4	\$258,076	13.4	\$250,270	13.4	\$269,607	8.0	\$174,734	-35.2%
2340:	Library/Media Coordinator	\$74,180	\$51,709	1.0	\$41,145	1.0	\$44,335	1.0	\$46,293	1.0	\$54,548	17.8%
2710:	Guidance Counselor	\$45,947	\$49,170	1.0	\$41,145	1.0	\$46,769	1.0	\$48,817	1.0	\$54,548	11.7%
2800:	Psychologist	\$86,172	\$39,701	0.6	\$42,125	0.6	\$44,659	0.6	\$45,057	0.6	\$48,199	7.0%
3200:	Nurse	\$35,932	\$38,632	1.0	\$41,128	1.0	\$42,362	1.0	\$42,362	1.0	\$43,209	2.0%
3400:	Cafeteria/Recess Aides	\$12,903	\$13,262	3.0	\$19,807	3.0	\$19,594	3.0	\$20,600	3.0	\$21,000	1.9%
3520:	Student Activity Stipends	\$7,770	\$9,966		\$10,693		\$9,636		\$11,743		\$11,978	2.0%
4110:	Custodians	\$126,691	\$135,374	3.5	\$141,124	3.5	\$140,204	3.5	\$146,021	3.5	\$146,500	0.3%
	<b>Subtotal SALARIES</b>	<b>\$2,764,012</b>	<b>\$2,894,333</b>	<b>59.8</b>	<b>\$2,947,064</b>	<b>59.3</b>	<b>\$3,035,273</b>	<b>58.7</b>	<b>\$2,950,793</b>	<b>50.7</b>	<b>\$2,837,146</b>	<b>-3.9%</b>
<b>OPERATING EXPENSES</b>												
2000:	Instructional Supplies	\$86,583	\$100,931		\$123,476		\$104,163		\$113,469		\$90,075	-20.6%
2210:	Administrative Expenses	\$4,454	\$8,589		\$6,167		\$7,336		\$8,800		\$8,800	0.0%
2357:	Professional Development	\$19,784	\$13,648		\$16,314		\$7,008		\$3,700		\$3,700	0.0%
2451:	Instructional Technology	\$26,727	\$36,920		\$31,402		\$25,646		\$26,000		\$20,000	-23.1%
4100:	Utilities	\$134,402	\$183,100		\$154,564		\$145,072		\$172,942		\$196,000	13.3%
	<b>Subtotal OPERATIONS</b>	<b>\$271,950</b>	<b>\$343,187</b>		<b>\$331,923</b>		<b>\$289,225</b>		<b>\$324,911</b>		<b>\$318,575</b>	<b>-2.0%</b>
	<b>TOTAL</b>	<b>\$3,035,962</b>	<b>\$3,237,520</b>		<b>\$3,278,987</b>		<b>\$3,324,498</b>		<b>\$3,275,704</b>		<b>\$3,155,721</b>	<b>-3.7%</b>



# Manchester Essex Regional School District

## FY 2010 Budget

DOE Account Code	Essex Elementary	Expended 2004-2005	Expended 2005-2006	2006-2007 Staffing Level	Expended 2006-2007	2007-2008 Staffing Level	Expended 2007-2008	2008-2009 Staffing Level	2008-2009 Budget	2009-2010 Staffing Level	2009-2010 Budget	Increase over 2008-2009
<b>SALARIES - STAFF</b>												
2210	Principal	\$89,449	\$94,554	1.0	\$97,391	1.0	\$107,313	1.0	\$101,316	1.1	\$113,130	11.7%
2210	Secretary	\$36,181	\$38,708	1.0	\$39,878	1.0	\$42,647	1.0	\$41,074	1.0	\$41,886	2.0%
2305	Classroom Teachers	\$1,141,206	\$1,161,620	20.5	\$1,209,442	20.0	\$1,224,120	20.0	\$1,221,069	18.0	\$1,205,129	-1.3%
2310	Special Ed Teachers	\$193,163	\$204,350	3.8	\$224,009	3.8	\$223,113	3.8	\$244,016	3.8	\$256,208	5.0%
2325	Substitutes	\$27,541	\$37,483		\$22,015		\$46,472		\$29,500		\$29,500	0.0%
2330	Teaching Assistants	\$144,437	\$206,301	11.0	\$206,158	12.2	\$240,632	11.2	\$245,986	10.8	\$228,744	-7.0%
2340	Library/Media Coordinator	\$70,498	\$72,612	1.0	\$74,789	1.0	\$77,061	1.0	\$77,003	1.0	\$78,543	2.0%
2710	Guidance Counselor	\$44,156	\$47,325	1.0	\$53,359	1.0	\$57,007	1.0	\$62,032	1.0	\$65,453	5.5%
2800	Psychologist	\$44,508	\$45,817	0.6	\$47,164	0.6	\$48,551	0.6	\$47,651	0.6	\$49,522	3.9%
3200	Nurse	\$49,063	\$49,063	1.0	\$49,215	1.0	\$50,535	1.0	\$50,535	1.0	\$51,546	2.0%
3400	Cafeteria/Recess Aides	\$21,778	\$22,980	4.0	\$24,196	4.0	\$25,060	3.0	\$20,750	3.0	\$21,000	1.2%
3520	Student Activity Stipends	\$8,475	\$11,973		\$11,939		\$11,482		\$13,350		\$13,617	2.0%
4110	Custodians	\$103,699	\$115,326	3.0	\$116,214	2.5	\$115,951	2.5	\$108,976	2.5	\$110,951	1.8%
	<b>Subtotal SALARIES</b>	<b>\$1,974,154</b>	<b>\$2,108,112</b>	<b>47.9</b>	<b>\$2,175,768</b>	<b>48.1</b>	<b>\$2,269,942</b>	<b>46.1</b>	<b>\$2,263,258</b>	<b>43.8</b>	<b>\$2,265,229</b>	<b>0.1%</b>
<b>OPERATING EXPENSES</b>												
2000	Instructional Supplies	\$77,210	\$78,407		\$94,996		\$86,976		\$71,545		\$60,600	-15.3%
2210	Administrative Expenses	\$7,202	\$9,487		\$7,107		\$6,189		\$10,400		\$10,400	0.0%
2357	Professional Development	\$12,907	\$19,698		\$17,001		\$9,349		\$2,700		\$2,700	0.0%
2451	Instructional Technology	\$14,470	\$40,441		\$34,294		\$25,956		\$26,000		\$20,000	-23.1%
4100	Utilities	\$81,975	\$112,757		\$121,108		\$150,825		\$122,857		\$150,000	22.1%
	<b>Subtotal OPERATIONS</b>	<b>\$193,765</b>	<b>\$260,789</b>		<b>\$274,505</b>		<b>\$279,294</b>		<b>\$233,502</b>		<b>\$243,700</b>	<b>4.4%</b>
	<b>TOTAL</b>	<b>\$2,167,919</b>	<b>\$2,368,901</b>		<b>\$2,450,273</b>		<b>\$2,549,237</b>		<b>\$2,496,760</b>		<b>\$2,508,929</b>	<b>0.5%</b>



# Manchester Essex Regional School District FY 2010 Budget

DOE Account Code	Manchester-Essex Regional High School	Expended 2004-2005	Expended 2005-2006	2006-2007 Staffing Level	Expended 2006-2007	2007-2008 Staffing Level	Expended 2007-2008	2008-2009 Staffing Level	2008-2009 Budget	2009-2010 Staffing Level	2009-2010 Budget	Increase over 2008-2009
	<b>SALARIES - STAFF</b>											
2210	Principals	\$173,967	\$176,600	2.0	\$203,486	2.0	\$199,168	2.0	\$201,160	2.0	\$203,174	1.0%
2210	Secretaries	\$99,640	\$107,843	3.0	\$106,329	3.0	\$112,927	3.0	\$111,090	2.0	\$71,405	-35.7%
2305	Classroom Teachers	\$1,938,188	\$1,926,299	35.6	\$2,215,939	35.6	\$2,269,199	35.6	\$2,363,910	36.2	\$2,343,794	-0.9%
2310	Special Ed Teachers	\$197,349	\$176,998	3.0	\$194,515	3.0	\$218,278	3.0	\$233,501	3.5	\$215,595	-7.7%
2325	Substitute Teachers	\$48,502	\$75,638		\$26,363		\$52,002		\$31,500		\$31,500	0.0%
2330	Teaching Assistants	\$137,139	\$166,775	5.0	\$106,929	5.0	\$86,699	4.0	\$91,735	3.6	\$109,101	18.9%
2340	Library/Media Coordinator	\$57,850	\$61,601	1.0	\$65,525	1.0	\$69,629	1.0	\$71,768	1.0	\$75,384	5.0%
2710	Guidance Counselors	\$161,418	\$168,202	2.0	\$163,740	2.0	\$167,397	2.0	\$169,006	2.0	\$172,086	1.8%
2800	Adjustment Counselor	\$43,922	\$58,393	1.0	\$44,945	1.2	\$76,686	1.2	\$79,036	1.2	\$83,012	5.0%
3200	Nurse	\$43,290	\$46,397	1.0	\$47,789	1.0	\$49,223	1.0	\$49,223	1.0	\$50,207	2.0%
3510	Athletics	\$197,390	\$205,887		\$224,689		\$195,997		\$220,640		\$205,000	-7.1%
3520	Student Activities Stipends	\$59,323	\$69,245		\$64,368		\$59,088		\$57,893		\$59,051	2.0%
4110	Custodians	\$147,904	\$160,618	3.5	\$158,821	3.2	\$126,761	3.2	\$136,683		\$143,310	4.8%
	<b>Subtotal SALARIES</b>	<b>3305882.1</b>	<b>\$3,400,497</b>	<b>57.1</b>	<b>\$3,623,439</b>	<b>57.0</b>	<b>\$3,683,054</b>	<b>56.0</b>	<b>\$3,817,145</b>	<b>52.5</b>	<b>\$3,762,619</b>	<b>-1.4%</b>
	<b>OPERATING EXPENSES</b>											
2000	Instructional Supplies	\$178,452	\$182,352		\$232,023		\$198,475		\$178,257		\$166,000	-6.9%
2210	Administrative Expenses	\$28,258	\$36,744		\$27,097		\$26,442		\$30,100	*	\$50,600	68.1%
2357	Professional Development	\$14,679	\$16,287		\$19,544		\$7,656		\$4,300		\$4,300	0.0%
2451	Instructional Technology	\$59,194	\$64,831		\$56,039		\$26,759		\$26,000		\$16,200	-37.7%
3510	Athletic Supplies & Services	\$37,488	\$48,582		\$50,587		\$85,929		\$65,150		\$80,838	24.1%
3520	Student Activities	\$23,225	\$32,033		\$23,999		\$22,122		\$25,000		\$25,000	0.0%
4100	Utilities	\$158,000	\$214,102		\$216,137		\$217,802		\$257,316		\$500,000	94.3%
	<b>Subtotal OPERATIONS</b>	<b>\$499,296</b>	<b>\$594,931</b>		<b>\$625,425</b>		<b>\$585,185</b>		<b>\$586,123</b>		<b>\$842,938</b>	<b>43.8%</b>
	<b>TOTAL</b>	<b>\$3,805,178</b>	<b>\$3,995,428</b>		<b>\$4,248,864</b>		<b>\$4,268,239</b>		<b>\$4,403,268</b>		<b>\$4,605,557</b>	<b>4.6%</b>

\*Includes \$20,000 for NEASC



# Manchester Essex Regional School District FY 2010 Budget

DOE Account Code	Manchester-Essex Regional Middle School	Expended 2004-2005	Expended 2005-2006	2006-2007 Staffing Level	Expended 2006-2007	2007-2008 Staffing Level	Expended 2007-2008	2008-2009 Staffing Level	2008-2009 Budget	2009-2010 Staffing Level	2009-2010 Budget	Increase over 2008-2009
	<b>SALARIES - STAFF</b>											
2210	Principal	\$65,385	\$72,001	1.0	\$74,160	1.0	\$97,000	1.0	\$90,900	1.0	\$91,809	1.0%
2210	Secretaries	\$13,510	\$15,592	0.48	\$16,718	0.48	\$18,119	1.0	\$32,380	1.0	\$35,442	9.5%
2305	Classroom Teachers	\$531,182	\$568,868	10.4	\$539,499	11.2	\$693,261	10.8	\$707,303	15.4	\$994,861	40.7%
2310	Special Ed Teachers	\$51,319	\$54,704	1.0	\$58,245	1.0	\$61,949	1.0	\$63,905	2.0	\$112,402	75.9%
2325	Substitute Teachers											
2330	Teaching Assistants			1.0	\$18,096	3.0	\$53,176	3.0	\$61,013	5.0	\$107,611	76.4%
2340	Library/Media Coordinator											
2710	Guidance Counselors	\$72,680	\$74,861	1.0	\$77,106	1.0	\$79,419	1.0	\$79,419	1.0	\$81,007	2.0%
2800	Adjustment Counselor											
3520	Student Activities Stipends						\$11,131					
	<b>Subtotal SALARIES</b>	<b>\$734,075</b>	<b>\$786,026</b>	<b>14.9</b>	<b>\$783,823</b>	<b>17.6</b>	<b>\$1,014,055</b>	<b>17.8</b>	<b>\$1,034,920</b>	<b>25.4</b>	<b>\$1,423,132</b>	<b>37.5%</b>
	<b>OPERATING EXPENSES</b>											
2000	Instructional Supplies						\$14,168		\$50,275		\$70,850	40.9%
2210	Administrative Expenses						\$7,582		\$8,000		\$12,800	60.0%
2357	Professional Development						\$427		\$3,000		\$6,000	100.0%
2451	Instructional Technology										\$16,200	
3520	Student Activities								\$6,300		\$8,000	27.0%
	<b>Subtotal OPERATIONS</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$22,178</b>		<b>\$67,575</b>		<b>\$113,850</b>	<b>68.5%</b>
	<b>TOTAL</b>	<b>\$734,075</b>	<b>\$786,026</b>		<b>\$783,823</b>		<b>\$1,036,233</b>		<b>\$1,102,495</b>		<b>\$1,536,982</b>	<b>39.4%</b>



# Manchester Essex Regional School District

## FY 2010 Budget

DOE Account Code	District Administration	Expended 2004-2005	Expended 2005-2006	2006-2007 Staffing Level	Expended 2006-2007	2007-2008 Staffing Level	Expended 2007-2008	2008-2009 Staffing Level	2008-2009 Budget	2009-2010 Staffing Level	2009-2010 Budget	Increase over 2008-2009
<b>SALARIES - STAFF</b>												
1110:	School Committee Secretary	\$7,882	\$7,771	1.0	\$10,632	1.0	\$11,272	1.0	\$9,270	1.0	\$11,000	18.7%
1210:	Superintendent	\$113,462	\$125,500	0.0	\$22,000 *	1.0	\$165,000	1.0	\$168,300	1.0	\$169,983	1.0%
1210:	Superintendent's Secretary	\$42,446	\$46,635	1.0	\$47,000	1.0	\$53,493	1.0	\$50,500	1.0	\$51,005	1.0%
1410:	Business Manager	\$113,086	\$121,493	1.0	\$95,080	1.0	\$97,185	1.0	\$98,157	1.0	\$99,139	1.0%
1410:	Treasurer	\$18,000	\$17,335	1.0	\$20,000	1.0	\$20,600	1.0	\$20,600	1.0	\$21,000	1.9%
1410:	Business Office	\$85,179	\$93,870	2.0	\$93,600	2.0	\$100,116	2.0	\$96,408	2.0	\$98,358	2.0%
1450:	Network Administrator	\$71,441	\$76,084	1.0	\$83,530	1.0	\$79,945	1.0	\$79,229	1.0	\$80,021	1.0%
1450:	Computer Technician	\$55,472	\$59,739	1.0	\$62,330	1.0	\$64,200	1.0	\$64,200	1.0	\$65,490	2.0%
	<b>Subtotal SALARIES</b>	<b>\$506,967</b>	<b>\$548,427</b>	<b>8.0</b>	<b>\$434,172</b>	<b>9.0</b>	<b>\$591,811</b>	<b>9.0</b>	<b>\$586,664</b>	<b>9.0</b>	<b>\$595,996</b>	<b>1.6%</b>
<b>OPERATING EXPENSES</b>												
1000:	Administrators' Prof. Dev.	\$8,699	\$22,187		\$13,559		\$17,769		\$17,800		\$17,800	0.0%
1110:	School Committee Expenses	\$23,567	\$35,489		\$21,399		\$28,419		\$18,500		\$18,500	0.0%
1210:	Office Supplies & Postage	\$4,677	\$7,643		\$10,120		\$8,211		\$11,500		\$9,000	-21.7%
1210:	Supt. Contracted Services	\$22,815	\$22,693		\$203,163 *		\$34,705		\$46,000		\$40,000	-13.0%
1410:	Admin. Software & Support	\$16,896	\$15,514		\$27,929		\$27,741		\$32,000		\$32,000	0.0%
1430:	Legal Services	\$58,113	\$137,473		\$60,172		\$37,827		\$50,000		\$50,000	0.0%
1450:	Technology Equipment	\$31,523	\$19,250		\$6,963		\$26,199		\$6,000		\$3,000	-50.0%
1450:	Equipment Maintenance	\$267	\$837		\$262		\$9,970		\$6,000		\$5,000	-16.7%
5100:	Essex Regional Retirement	\$250,347	\$245,203		\$283,956		\$302,574		\$325,000		\$350,000	7.7%
5200:	Health & Life Insurance	\$1,368,517	\$1,387,530		\$1,509,624		\$1,522,186		\$1,918,310		\$2,000,000	4.3%
5250:	Health & Life Insurance -Retirees	\$108,936	\$145,772		\$225,667		\$256,899		\$300,000		\$425,000	41.7%
5260:	Medicare Expense	\$100,205	\$118,777		\$131,801		\$142,418		\$141,581		\$165,000	16.5%
5200:	Other Insurance	\$89,201	\$82,373		\$102,149		\$127,605		\$125,000		\$165,000	32.0%
	<b>Subtotal OPERATIONS</b>	<b>\$2,083,763</b>	<b>\$2,240,742</b>		<b>\$2,596,763</b>		<b>\$2,542,524</b>		<b>\$2,997,691</b>		<b>\$3,280,300</b>	<b>9.4%</b>
	<b>TOTAL</b>	<b>\$2,590,730</b>	<b>\$2,789,169</b>		<b>\$3,030,935</b>		<b>\$3,134,336</b>		<b>\$3,584,355</b>		<b>\$3,876,296</b>	<b>8.1%</b>



# Manchester Essex Regional School District FY 2010 Budget

DOE Account Code	Facilities	Expended 2004-2005	2005-2006 Staffing Level	Expended 2005-2006	Expended 2006-2007	2007-2008 Staffing Level	Expended 2007-2008	2008-2009 Staffing Level	2008-2009 Budget	2009-2010 Staffing Level	2009-2010 Budget	Increase over 2008-2009
	<b>SALARIES - STAFF</b>											
4200	Facilities Manager		0.0		\$2,901	1.0	\$70,000	1.0	\$71,500	1.0	\$73,000	2.1%
	<b>Subtotal SALARIES</b>		<b>0.0</b>		<b>\$2,901</b>	<b>1.0</b>	<b>\$70,000</b>	<b>1.0</b>	<b>\$71,500</b>	<b>1.0</b>	<b>\$73,000</b>	<b>2.1%</b>
	<b>OPERATING EXPENSES</b>											
4110	Custodial Supplies	\$48,821		\$36,770	\$28,081		\$24,437		\$35,000		\$43,750	25.0%
4200	Bldg & Grds Maintenance-Memorial	\$94,867		\$112,536	\$68,327		\$60,439		\$50,000		\$50,000	0.0%
4200	Bldg & Grds Maintenance-Essex	\$159,176		\$81,787	\$58,652		\$64,420		\$50,000		\$50,000	0.0%
4200	Bldg & Grds Maintenance-MERHS	\$193,536		\$177,271	\$125,871		\$113,628		\$70,000		\$70,000	0.0%
4210	Contracted Services			\$0	\$19,565		\$44,179		\$30,000		\$145,000	383.3%
4220	Capital Repairs			\$175,798	\$26,983		\$60,522		\$42,500		\$42,500	0.0%
7200	Modular Classrooms - Acquisition			\$95,893	\$95,893		\$95,893		\$97,000		\$0	-100.0%
7400	Construction Project	\$172,655			\$28,388		\$0		\$0		\$0	0.0%
7500	Purchase of Vehicle				\$25,455		\$0		\$0		\$0	0.0%
	<b>Subtotal OPERATIONS</b>	<b>\$669,056</b>		<b>\$680,054</b>	<b>\$477,215</b>		<b>\$463,518</b>		<b>\$374,500</b>		<b>\$401,250</b>	<b>7.1%</b>
	<b>TOTAL</b>	<b>\$669,056</b>		<b>\$680,054</b>	<b>\$480,116</b>		<b>\$533,518</b>		<b>\$446,000</b>		<b>\$474,250</b>	<b>6.3%</b>



# Manchester Essex Regional School District FY 2010 Budget

DOE Account Codes	Non-Instructional Services	Expended 2004-2005	Expended 2005-2006	2006-2007 Staffing Level	Expended 2006-2007	2007-2008 Staffing Level	Expended 2007-2008	2008-2009 Staffing Level	2008-2009 Budget	2009-2010 Staffing Level	2009-2010 Budget	Increase over 2008-2009
	<b>SALARIES - STAFF</b>											
3200:	School Physician		\$7,500		\$3,000		\$2,500		\$3,000		\$3,000	0.0%
3200:	Nurse Substitutes	\$4,474	\$9,340		\$4,553		\$1,931		\$1,500		\$1,500	0.0%
3300:	Bus Drivers	\$41,834	\$38,847	4.0	\$43,590	4.0	\$48,245	4.0	\$45,000	4.0	\$53,000	17.8%
3600:	Emergency Response Liaison						\$3,000				\$0	
5500:	Crossing Guards	\$2,720	\$2,975	1.0	\$3,323	2.0	\$3,647	2.0	\$13,600	2.0	\$13,600	0.0%
	<b>Subtotal SALARIES</b>	<b>\$49,028</b>	<b>\$58,662</b>	<b>5.0</b>	<b>\$54,465</b>	<b>6.0</b>	<b>\$59,322</b>	<b>6.0</b>	<b>\$63,100</b>	<b>6.0</b>	<b>\$71,100</b>	<b>12.7%</b>
	<b>OPERATING EXPENSES</b>											
3200:	Nurses Professional Development								\$500		\$500	0.0%
3200:	Nurse's Supplies	\$4,408	\$3,708		\$6,568		\$3,730		\$7,372		\$7,312	-0.8%
3300:	Transportation Contracted Services	\$199,880	\$168,619		\$172,655		\$185,345		\$200,000		\$215,000	7.5%
3300:	Transportation Maint. & Supplies	\$29,854	\$20,953		\$24,955		\$43,745		\$32,000		\$50,000	56.3%
3400:	Cafeteria Equipment						\$7,464					
7600:	Vehicle Replacement	\$29,896	\$29,896		\$29,896		\$29,896		\$32,000		\$0	-100.0%
	<b>Subtotal OPERATIONS</b>	<b>\$264,038</b>	<b>\$223,177</b>		<b>\$234,074</b>		<b>\$270,181</b>		<b>\$271,872</b>		<b>\$272,812</b>	<b>0.3%</b>
	<b>TOTAL</b>	<b>\$313,067</b>	<b>\$281,839</b>		<b>\$288,539</b>		<b>\$329,503</b>		<b>\$334,972</b>		<b>\$343,912</b>	<b>2.7%</b>



# Manchester Essex Regional School District

## FY 2010 Budget

DOE Account Codes	District-Wide Instructional Services	Expended 2004-2005	Expended 2005-2006	2006-2007 Staffing Level	Expended 2006-2007	2007-2008 Staffing Level	Expended 2007-2008	2008-2009 Staffing Level	2008-2009 Budget	2009-2010 Staffing Level	2009-2010 Budget	Increase over 2008-2009
	<b>SALARIES - STAFF</b>											
2100	Curriculum Director	\$0	\$92,000	1.0	\$64,889	1.0	\$4,097	1.0	\$100,000	1.0	\$101,000	1.0%
2210	Substitute Building Secretaries						\$1,456		\$0		\$1,500	100.0%
2300	Dept. Heads/Team/Curriculum Leaders	\$52,059	\$59,710		\$65,397		\$60,657		\$63,429		\$64,698	2.0%
2300	Longevity	\$14,063	\$12,474		\$9,387		\$10,653		\$9,750		\$12,000	23.1%
2440	Tutors (LEP,504, H&H, etc.)	\$87	\$262		\$15,214		\$3,394		\$5,000		\$5,000	0.0%
5200	Sick Leave Buy Back	\$20,000	\$20,123		\$20,000		\$20,000		\$20,000		\$20,105	0.5%
	Reserve for Expanded Effort & Negotiations								\$350,000		\$364,000	4.0%
	<b>Subtotal SALARIES</b>	<b>\$86,209</b>	<b>\$184,569</b>	<b>1.0</b>	<b>\$174,887</b>	<b>1.0</b>	<b>\$100,256</b>	<b>1.0</b>	<b>\$548,179</b>	<b>1.0</b>	<b>\$568,303</b>	<b>3.7%</b>
	<b>OPERATING EXPENSES</b>											
2300	Curriculum Office Supplies		\$4,031		\$34		\$73		\$1,500		\$1,000	-33.3%
2300	Curr. Director Travel Expenses		\$609		\$740		\$0		\$1,500		\$2,000	33.3%
2350	Technology Staff Development		\$1,316				\$2,782		\$7,000		\$7,000	0.0%
2400	New Curriculum Materials	\$23,521	\$45,791		\$67,982		\$17,804		\$70,000		\$70,000	0.0%
2450	District Wide Professional Development		\$16,395		\$10,507		\$35,577		\$27,000		\$17,000	-37.0%
2700	Curr. Director Professional Development				\$3,237		\$700		\$3,000		\$3,000	0.0%
	<b>Subtotal OPERATIONS</b>	<b>\$23,521</b>	<b>\$68,142</b>		<b>\$82,499</b>		<b>\$56,936</b>		<b>\$110,000</b>		<b>\$100,000</b>	<b>-9.1%</b>
	<b>TOTAL</b>	<b>\$109,730</b>	<b>\$252,710</b>		<b>\$257,386</b>		<b>\$157,192</b>		<b>\$658,179</b>		<b>\$668,303</b>	<b>1.5%</b>



# Manchester Essex Regional School District

## FY 2010 Budget

DOE Account Codes	Special Education	Expended 2004-2005	Expended 2005-2006	2006-2007 Staffing Level	Expended 2006-2007	2007-2008 Staffing Level	Expended 2007-2008	2008-2009 Staffing Level	2008-2009 Budget	2009-2010 Staffing Level	2009-2010 Budget	Increase over 2008-2009
	<b>SALARIES - STAFF</b>											
2100	Special Ed Director	\$87,560	\$92,723	1.0	\$101,800	1.0	\$96,725	1.0	\$99,354	1.0	\$100,480	1.1%
2100	Special Ed Secretary	\$38,900	\$43,446	1.0	\$46,800	1.0	\$50,058	1.0	\$48,404	1.0	\$49,179	1.6%
2100	Special Ed Data Entry	\$32,314	\$36,127	1.0	\$37,219	1.0	\$39,888	1.0	\$38,336	1.0	\$39,095	2.0%
2300	Special Ed Stipends	\$3,974	\$2,401		\$5,868		\$3,663		\$4,000		\$4,000	0.0%
2440	SPED Tutors	\$17,748	\$14,838		\$10,881		\$11,880		\$23,690		\$20,000	-15.6%
	<b>Subtotal SALARIES</b>	<b>\$180,496</b>	<b>\$189,535</b>	<b>3.0</b>	<b>\$202,568</b>	<b>3.0</b>	<b>\$202,213</b>	<b>3.0</b>	<b>\$213,784</b>	<b>3.0</b>	<b>\$212,754</b>	<b>-0.5%</b>
	<b>OPERATING EXPENSES</b>											
2100	Legal Fees	\$11,053	\$47,059		\$7,266		\$6,860		\$10,000		\$12,000	20.0%
2100	Travel Expenses	\$1,890	\$3,990		\$1,952		\$3,166		\$3,800		\$3,500	-7.9%
2100	Administrative Expenses	\$3,154	\$4,026		\$3,609		\$5,066		\$5,000		\$4,800	-4.0%
2300	Contracted Services (OT/PT, Speech, etc.)	\$110,941	\$112,846		\$127,116		\$108,741		\$167,000		\$178,000	6.6%
2300	Summer Program	\$39,108	\$44,711		\$43,254		\$38,309		\$37,000		\$57,000	54.1%
2351	Professional Development	\$0	\$1,721		\$0		\$0		\$0		\$0	
2420	SPED Equipment	\$4,735	\$4,807		\$3,541		\$2,812		\$12,900		\$11,900	-7.8%
2430	SPED Instructional Supplies	\$5,799	\$6,758		\$5,961		\$8,200		\$8,200		\$7,000	-14.6%
2720	SPED Testing	\$6,814	\$5,118		\$6,461		\$4,855		\$8,700		\$7,500	-13.8%
3300	SPED/McKinney Vento Transportation	\$95,064	\$100,164		\$150,128		\$181,002		\$153,985		\$265,000	72.1%
9100	SPED Contingency				\$0		\$25,000		\$25,000		\$25,000	0.0%
9100	Tuition Out	\$654,826	\$525,110		\$798,027		\$1,024,925		\$955,000		\$940,000	-1.6%
	<b>Subtotal OPERATIONS</b>	<b>\$933,383</b>	<b>\$856,309</b>		<b>\$1,147,315</b>		<b>\$1,375,735</b>		<b>\$1,386,585</b>		<b>\$1,511,700</b>	<b>9.0%</b>
	<b>TOTAL</b>	<b>\$1,113,879</b>	<b>\$1,045,844</b>		<b>\$1,349,883</b>		<b>\$1,577,948</b>		<b>\$1,600,369</b>		<b>\$1,724,454</b>	<b>7.8%</b>



# *Manchester Essex Regional School District*

## *FY 2010 Budget*

<b>Totals</b>	Expended 2004-2005	Expended 2005-2006	% Increase	Expended 2006-2007	% Increase	Expended 2007-2008	2008-2009 Budget	2009-2010 Budget	Increase over 2008- 2009
Memorial Elementary	\$3,035,962	\$3,237,520	6.64%	\$3,278,987	1.28%	\$3,324,498	\$3,275,704	\$3,155,721	-3.66%
Essex Elementary	\$2,167,919	\$2,368,901	9.27%	\$2,450,273	3.44%	\$2,549,237	\$2,496,760	\$2,508,929	0.49%
High School	\$3,805,178	\$3,995,428	5.00%	\$4,248,864	6.34%	\$4,268,239	\$4,403,268	\$4,605,557	4.59%
Middle School	\$734,075	\$786,026	7.08%	\$783,823	-0.28%	\$1,036,233	\$1,102,495	\$1,536,982	39.41%
Administration	\$2,590,730	\$2,789,169	7.66%	\$3,030,935	8.67%	\$3,134,336	\$3,584,355	\$3,876,296	8.14%
Facilities	\$669,056	\$680,054	1.64%	\$480,116	-29.40%	\$533,518	\$446,000	\$474,250	6.33%
Non-Instructional Services	\$313,067	\$281,839	-9.97%	\$288,539	2.38%	\$329,503	\$334,972	\$343,912	2.67%
District-Wide Instruction	\$109,730	\$252,710	130.30%	\$257,386	1.85%	\$157,192	\$658,179	\$668,303	1.54%
Special Education	\$1,113,879	\$1,045,844	-6.11%	\$1,349,883	29.07%	\$1,577,948	\$1,600,369	\$1,724,454	7.75%
<b>TOTAL</b>	<b>\$14,539,595</b>	<b>\$15,437,492</b>	<b>6.18%</b>	<b>\$16,168,806</b>	<b>4.74%</b>	<b>\$16,910,704</b>	<b>\$17,902,102</b>	<b>\$18,894,405</b>	<b>5.54%</b>

\$16,910,704

<b>Salaries</b>	<b>\$9,600,823</b>	<b>\$10,170,161</b>		<b>\$10,399,087</b>		<b>\$11,025,926</b>	<b>\$11,549,343</b>	<b>\$11,809,280</b>
<b>Expenses</b>	<b>\$4,938,772</b>	<b>\$5,267,332</b>		<b>\$5,769,719</b>		<b>\$5,884,777</b>	<b>\$6,352,759</b>	<b>\$7,085,125</b>
<b>Total</b>	<b>\$14,539,595</b>	<b>\$15,437,493</b>		<b>\$16,168,806</b>		<b>\$16,910,704</b>	<b>\$17,902,102</b>	<b>\$18,894,405</b>

**Expenditures from Grants**

<b>Grant Name</b>	<b>FTE</b>	<b>SPED 94-142</b>	<b>SPED Program Improvement</b>	<b>SPED Early Intervention</b>	<b>Title I</b>	<b>Title IIA</b>	<b>Title IID</b>	<b>Kindergarten Enhancement</b>
Administrators								
Professional Staff	3.2	\$166,978	\$2,400		\$38,594	\$17,700	\$800	\$560
Support Staff	4.0	\$64,625						\$21,638
Contracted Services		\$38,000	\$3,600	\$7,000	\$1,600	\$3,600		\$600
Supplies & Materials		\$6,142		\$1,372	\$3,245		\$114	\$5,702
Equipment								
Prof. Dev./Travel		\$800	\$1,868		\$1,790	\$7,358		\$1,300
MTRS*/Other Benefits		\$20,304			\$3,051			
Other								
<b>2007-2008 Award</b>	<b>7.2</b>	<b>\$296,849</b>	<b>\$7,868</b>	<b>\$8,372</b>	<b>\$48,280</b>	<b>\$28,658</b>	<b>\$914</b>	<b>\$29,800</b>

<b>Grant Name</b>	<b>FTE</b>	<b>SPED 94-142</b>	<b>SPED Program Improvement</b>	<b>SPED Early Intervention</b>	<b>Title I</b>	<b>Title IIA</b>	<b>Kindergarten Enhancement</b>
Administrators		\$12,000			\$750		\$560
Professional Staff	1.6	\$83,079	\$2,700		\$34,973	\$20,184	
Support Staff	5.0	\$92,512		\$690			\$21,009
Contracted Services		\$66,660	\$5,400	\$6,300	\$1,700	\$8,172	\$600
Supplies & Materials		\$14,000	\$1,080	\$769	\$1,703		\$6,331
Equipment							
Prof. Dev./Travel		\$4,365	\$2,200	\$600	\$1,150		\$1,300
MTRS*/Other Benefits		\$15,052			\$2,945		
Other							
<b>2006-2007 Award</b>	<b>6.6</b>	<b>\$287,668</b>	<b>\$11,380</b>	<b>\$8,359</b>	<b>\$43,221</b>	<b>\$28,356</b>	<b>\$29,800</b>

<b>Grant Name</b>	<b>FTE</b>	<b>SPED 94-142</b>	<b>SPED Program Improvement</b>	<b>SPED Early Intervention</b>	<b>SPED Audit Prep</b>	<b>Title I</b>	<b>Title IIA</b>	<b>Kindergarten Enhancement</b>	<b>Community Partnerships for Children</b>
Administrators		\$10,000				\$750			
Professional Staff	2.3	\$88,766	\$1,172		\$2,001	\$37,342	\$16,922	\$560	
Support Staff	5.0	\$83,184			\$999	\$3,259		\$23,720	\$1,200
Contracted Services		\$62,798	\$3,828	\$5,750		\$800	\$11,922	\$450	\$25,632
Supplies & Materials		\$16,009		\$2,600		\$317		\$3,751	
Equipment									
Prof. Dev./Travel		\$3,286						\$1,169	
MTRS*/Other Benefits		\$19,791				\$4,206			
Other								\$300	
<b>2005-2006 Award</b>	<b>7.3</b>	<b>\$283,834</b>	<b>\$5,000</b>	<b>\$8,350</b>	<b>\$3,000</b>	<b>\$46,674</b>	<b>\$28,844</b>	<b>\$29,950</b>	<b>\$26,832</b>

**FY 2008 Activity  
Revenue and Expenses  
Revolving and Other Funds**

<b>NAME</b>	<b>FUND</b>	<b>BALANCE 6/30/07</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>INV. EARNINGS</b>	<b>EXPENSES</b>	<b>TRANSFERS OUT</b>	<b>BALANCE 6/30/08</b>
HS Capital Projects	102	\$1,533						\$1,533.15
MS/HS Construction Project	103	\$4,345,030	\$35,000,000.00		\$5,659.72	\$21,511,268.87		\$17,839,421.33
FY 05 Carryover	106	\$0						\$0.00
FY 06 Carryover	107	(\$862)				\$170.00		(\$1,031.84)
FY 07 Carryover	108					\$96,277.70		\$11,255.26
School Choice	120	\$626,392	\$783,868.00		\$24,420.30	\$5,995.60	\$766,279.00	\$662,405.99
Circuit Breaker	125	\$132,632	\$360,071.00			\$321,538.94		\$171,164.33
Athletic Revolving	410	\$21,022	\$78,969.50		\$508.03	\$94,793.23		\$5,706.63
Shipbuilders Athletics	411	\$4,373						\$4,373.01
Custodial Special Detail	412	(\$79)						(\$79.25)
MS/HS Maintenance Fund	415		\$95,825.00					\$95,825.00
Student Activities	430	\$135,403	\$408,582.01		\$1,280.96	\$300,606.03	\$70,758.84	\$173,901.59
Lost Books -HS Principal	440	\$4,658	\$1,778.35			\$1,197.66		\$5,238.89
Lost Books - English	441	\$2,124						\$2,123.90
MAST	450	\$1,563	\$4,738.50			\$4,738.50		\$1,562.50
Insurance under \$20,000	460	\$9,591						\$9,591.10
Building Use	465	\$10,998	\$4,559.35			\$15,512.92		\$44.73
Summer Enrichment	470	\$377						\$376.75
Computer Revolving	475	\$0						\$0.00
Preschool Program	480	\$7,692	\$28,275.00			\$1,293.25		\$34,674.10
Spaulding Trust	501	(\$3,657)	\$120,593.37			\$119,970.99		(\$3,034.99)
NE Biolabs	503	\$81						\$81.28
Memorial Library Gift	504	\$281						\$280.72
Gift Fund, Sundry	505	\$1,734	\$10,050.00			\$10,949.79		\$833.94
Memorial Auditorium	507	\$269						\$268.59
Tower Foundation Grant	508	\$7,651				\$7,545.52		\$105.48
Foreign Lang. Fundraiser	509		\$1,400.00			\$689.24		\$710.76
School Lunch	700	\$19,256	\$389,373.94		\$426.92	\$397,072.18		\$11,985.09
Stabilization	852	\$132,265		\$130,000.00		\$9,975.00		\$252,290.00
		<b>\$5,460,328</b>	<b>\$37,288,084.02</b>	<b>\$130,000.00</b>	<b>\$32,295.93</b>	<b>\$22,899,595.42</b>	<b>\$837,037.84</b>	<b>\$19,281,608.04</b>

**Current Enrollment  
as of Oct. 1, 2008**

	Pre-K	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	PG	Total
<b>Memorial</b>		20	21	19	20	22	24	25								
		19	21	20	19	18	24	26								
		20	21	20	19	21	25	21								445
<b>Essex</b>	19	20	21	19	21	22	21	21								
		21	22	19	19	23	21	20								309
<b>MERHS/MS</b>									106	107	107	109	102	97		628
<b>Total Students</b>	<b>19</b>	<b>100</b>	<b>106</b>	<b>97</b>	<b>98</b>	<b>106</b>	<b>115</b>	<b>113</b>	<b>106</b>	<b>107</b>	<b>107</b>	<b>109</b>	<b>102</b>	<b>97</b>		<b>1382</b>
<b>School Choice</b>																
Memorial		0	2	5	9	2	12	6								36
Essex	1	3	8	3	5	7	5	1								33
MERHS/MS									9	10	7	7	15	25		73
<b>Total School Choice</b>	<b>1</b>	<b>3</b>	<b>10</b>	<b>8</b>	<b>14</b>	<b>9</b>	<b>17</b>	<b>7</b>	<b>9</b>	<b>10</b>	<b>7</b>	<b>7</b>	<b>15</b>	<b>25</b>		<b>142</b>
Manchester	4	59	61	54	49	57	62	66	61	50	60	49	57	51		740
Essex	14	38	35	35	35	40	36	40	36	47	40	53	30	21		500
<b>Total Students</b>	<b>19</b>	<b>100</b>	<b>106</b>	<b>97</b>	<b>98</b>	<b>106</b>	<b>115</b>	<b>113</b>	<b>106</b>	<b>107</b>	<b>107</b>	<b>109</b>	<b>102</b>	<b>97</b>		<b>1382</b>
<b>SPED Tuition-Out</b>																
Essex	1	1			1			2	3	2	2	1	1	1		15
Manchester	1								1	2		2		4	1	11
School Choice														1		1
<b>Total</b>																<b>27</b>
Essex												500	+	15	=	515
Manchester												740	+	11	=	751
School Choice												142	+	1	=	143
												1382		27		1409

## Enrollment History

School Year	Pre-K	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total	School Choice In	School Choice Out
<b>2000-01</b>	0	88	99	107	99	94	101	113	120	91	102	83	91	78	1266	119.5	73.6
<b>2001-02</b>	0	84	92	98	108	100	99	97	109	120	96	94	76	85	1258	133.0	64.8
<b>2002-03</b>	0	94	88	101	105	110	97	89	92	106	99	85	96	74	1236	120.7	60.5
<b>2003-04</b>	0	83	98	90	97	104	104	91	89	94	100	98	91	87	1226	137.3	48.7
<b>2004-05</b>	0	87	100	102	100	98	106	104	91	90	106	94	99	91	1268	149.7	36.0
<b>2005-06</b>	9	90	90	99	108	105	103	105	107	93	104	101	96	98	1308	144.1	29.3
<b>2006-07</b>	10	88	94	92	107	109	110	102	103	106	101	95	99	99	1315	144.3	30.3
<b>2007-08</b>	19	92	92	96	107	112	110	111	109	106	114	100	98	94	1360	148.0	22.1
<b>2008-09</b>	19	100	106	97	98	106	115	113	106	107	107	109	102	97	1382	142.0	14.0

## New Middle/High School Construction Project Activity

	2006	MVG	Other	DTI	D. White	TLT	Total	Borrowings	Balance
January									
February									
March									
April									
May		\$286,002	\$4,884	\$52,754			\$343,640	\$1,600,000	\$1,256,360.39
June			\$8,147	\$15,665			\$23,812		\$1,232,548.71
July		\$94,802	\$667				\$95,469		\$1,137,080.10
August		\$204,001	\$0	\$15,826			\$219,827	\$5,700,000	\$6,617,252.84
September		\$188,655	\$3,027	\$15,867			\$207,549		\$6,409,704.08
October		\$252,631		\$33,468			\$286,100		\$6,123,604.46
November		\$167,613	\$5,567	\$16,629			\$189,809		\$5,933,795.45
December		\$312,306	\$19,543	\$15,665			\$347,514		\$5,586,281.46
2007									
January		\$246,709	\$2,627				\$249,336		\$5,336,945.77
February		\$251,926		\$35,195			\$287,121		\$5,049,824.40
March		\$163,133	\$21,481	\$34,241			\$218,855		\$4,830,969.44
April							\$0		\$4,830,969.44
May		\$329,013	\$14,568	\$40,169			\$383,750		\$4,447,219.64
June		\$26,113	\$2,174	\$33,260	\$45,980		\$107,527		\$4,339,692.61
July		\$40,099	\$20,610	\$33,505	\$194,228		\$288,442		\$4,051,250.43
August		\$63,495		\$33,573	\$327,439	\$531,978	\$956,485	\$2,700,000	\$5,794,765.05
September		\$53,464	\$6,579		\$94,525	\$467,113	\$621,680		\$5,173,084.80
October		\$38,538	\$12,291	\$60,071		\$948,769	\$1,059,668		\$4,113,416.34
November		\$71,223	\$2,880	\$37,958	\$218,091	\$802,659	\$1,132,812		\$2,980,604.64
December		\$117,313	\$250			\$411,903	\$529,466		\$2,451,138.60
2008									
January		\$36,308	\$90	\$57,799	\$156,110	\$894,434	\$1,144,741	\$25,000,000	\$26,306,398.07
February		\$25,086	\$6,449	\$28,979		\$2,065,628	\$2,126,142		\$24,180,256.07
March		\$61,823	\$4,450	\$27,181		\$878,957	\$972,411		\$23,207,845.07
April		\$30,244	\$12,219	\$25,223		\$1,238,939	\$1,306,625		\$21,901,220.07
May		\$48,540	\$200	\$27,416		\$1,916,984	\$1,993,140		\$19,908,080.07
June		\$28,971	\$6,285	\$30,615		\$2,013,786	\$2,079,657		\$17,828,423.07
July		\$57,289	\$28,806	\$28,466		\$1,994,669	\$2,109,230	MSBA Payment	\$15,719,193.07
August		\$36,099	\$9,267	\$26,137		\$2,050,666	\$2,122,169		\$13,597,024.07
September		\$37,456	\$0	\$25,734		\$1,900,693	\$1,963,883		\$11,633,141.07
October		\$26,383	\$24,634	\$28,016		\$1,634,448	\$1,713,481		\$9,919,660.07
November		\$1,530	\$740	\$25,188		\$1,482,566	\$1,510,024		\$8,409,636.07
December		\$57,708	\$7,818	\$26,351		\$1,522,989	\$1,614,866		\$6,794,770.07
2009									
January		\$33,928	\$22,154	\$27,028		\$1,364,089	\$1,447,199		\$5,347,571.07
February		\$40,000	\$40,000	\$28,000		\$1,500,000	\$1,608,000		\$3,739,571.07
March		\$40,000	\$40,000	\$28,000		\$1,500,000	\$1,608,000		\$2,131,571.07
April		\$40,000	\$40,000	\$28,000		\$1,500,000	\$1,608,000	Issue BAN	\$523,571.07
May		\$40,000	\$40,000	\$28,000		\$1,500,000	\$1,608,000		(\$1,084,428.93)
June		\$40,000	\$40,000	\$28,000		\$1,500,000	\$1,608,000		(\$2,692,428.93)
July		\$40,000	\$1,000,000	\$28,000		\$1,500,000	\$2,568,000		(\$5,260,428.93)
August		\$40,000	\$1,000,000	\$28,000		\$1,500,000	\$2,568,000		(\$7,828,428.93)
September		\$40,000	\$250,000	\$28,000		\$1,500,000	\$1,818,000		(\$9,646,428.93)
October		\$40,000	\$20,000	\$28,000		\$1,500,000	\$1,588,000		(\$11,234,428.93)
November		\$40,000	\$20,000	\$28,000		\$1,500,000	\$1,588,000		(\$12,822,428.93)
December		\$40,000	\$20,000	\$28,000		\$500,000	\$588,000		(\$13,410,428.93)
		\$3,828,402	\$2,758,406	\$1,165,980	\$1,036,372	\$39,621,268	\$48,410,429	\$35,000,000	
Budget:	\$4,032,097	\$2,746,582	\$1,042,541	\$1,128,488	\$39,466,678			\$49,000,000	

Shaded area shows estimated activity.

Outstanding Debt: Bonds \$25,000,000

Long Term Debt Schedule - MS/HS Project

	Principal Due	Interest Due	Total Due
7/15/2008		\$509,375	\$509,375
1/15/2009	\$1,000,000	\$509,375	\$1,509,375
7/15/2009		\$491,875	\$491,875
1/15/2010	\$1,000,000	\$491,875	\$1,491,875
7/15/2010		\$474,375	\$474,375
1/15/2011	\$1,000,000	\$474,375	\$1,474,375
7/15/2011		\$455,875	\$455,875
1/15/2012	\$1,000,000	\$455,875	\$1,455,875
7/15/2012		\$431,875	\$431,875
1/15/2013	\$1,000,000	\$431,875	\$1,431,875
7/15/2013		\$408,875	\$408,875
1/15/2014	\$1,000,000	\$408,875	\$1,408,875
7/15/2014		\$389,375	\$389,375
1/15/2015	\$1,000,000	\$389,375	\$1,389,375
7/15/2015		\$371,875	\$371,875
1/15/2016	\$1,000,000	\$371,875	\$1,371,875
7/15/2016		\$346,875	\$346,875
1/15/2017	\$1,000,000	\$346,875	\$1,346,875
7/15/2017		\$329,375	\$329,375
1/15/2018	\$1,000,000	\$329,375	\$1,329,375
7/15/2018		\$311,250	\$311,250
1/15/2019	\$1,000,000	\$311,250	\$1,311,250
7/15/2019		\$291,250	\$291,250
1/15/2020	\$1,000,000	\$291,250	\$1,291,250
7/15/2020		\$265,250	\$265,250
1/15/2021	\$1,000,000	\$265,250	\$1,265,250
7/15/2021		\$246,250	\$246,250
1/15/2022	\$1,000,000	\$246,250	\$1,246,250
7/15/2022		\$226,250	\$226,250
1/15/2023	\$1,000,000	\$226,250	\$1,226,250
7/15/2023		\$206,250	\$206,250
1/15/2024	\$1,000,000	\$206,250	\$1,206,250
7/15/2024		\$186,250	\$186,250
1/15/2025	\$1,000,000	\$186,250	\$1,186,250
7/15/2025		\$166,250	\$166,250
1/15/2026	\$1,000,000	\$166,250	\$1,166,250
7/15/2026		\$146,250	\$146,250
1/15/2027	\$1,000,000	\$146,250	\$1,146,250
7/15/2027		\$125,625	\$125,625
1/15/2028	\$1,000,000	\$125,625	\$1,125,625
7/15/2028		\$105,000	\$105,000
1/15/2029	\$1,000,000	\$105,000	\$1,105,000
7/15/2029		\$84,000	\$84,000
1/15/2030	\$1,000,000	\$84,000	\$1,084,000
7/15/2030		\$63,000	\$63,000
1/15/2031	\$1,000,000	\$63,000	\$1,063,000
7/15/2031		\$42,000	\$42,000
1/15/2032	\$1,000,000	\$42,000	\$1,042,000
7/15/2032		\$21,000	\$21,000
1/15/2033	\$1,000,000	\$21,000	\$1,021,000
	\$25,000,000	\$13,391,250	\$38,391,250

## Long Term Debt - Construction New MS/HS

Amount Due 7/15/09	491,875.00		
Amount Due 1/15/10	1,491,875.00		
Total Due:	1,983,750.00		
FY 2008 Manchester EQV:	2,346,551,100		72.70%
FY 2008 Essex EQV:	881,208,600		27.30%
Total:	3,227,759,700		
FY 2006 Manchester Pop:	5,228		61.54%
FY 2006 Essex Pop:	3,267		38.46%
Total:	8,495		
Manchester EQV Proportion:	721,083.84 ( $\$1,983,750 \times .5 \times .727$ )		
Essex EQV proportion:	270,791.16 ( $\$1,983,750 \times .5 \times .273$ )		
Manchester Pop. Proportion:	610,420.54 ( $\$1,983,750 \times .5 \times .6154$ )		
Essex Pop. Proportion:	381,454.46 ( $\$1,983,750 \times .5 \times .3846$ )		
		Less Reserve for Reduction of Excluded Debt	
Manchester Total:	1,331,504.39	(\$6,019.67)	1,325,484.72
Essex Total:	652,245.61	(\$2,948.77)	649,296.84
	1,983,750.00	(\$8,968.44)	1,974,781.56

## Short Term Debt - Construction New MS/HS

Estimated Amount	\$4,500,000
Estimated Interest Rate	3.00%
Amount Due 3/15/10	\$135,000.00

Bond Premium and Issuance Costs Unknown

Net Due: \$135,000.00

FY 2008 Manchester EQV:	\$2,346,551,100.00	72.70%
FY 2008 Essex EQV:	<u>\$881,208,600.00</u>	27.30%
Total:	\$3,227,759,700.00	

FY 2006 Manchester Pop:	5228	61.54%
FY 2006 Essex Pop:	<u>3267</u>	38.46%
Total:	8495	

Manchester EQV Proportion:	\$49,071.87	(\$135,000 x .5 x .727)
Essex EQV proportion:	\$18,428.13	(\$135,000 x .5 x .273)

Manchester Pop. Proportion:	\$41,540.91	(\$135,000 x .5 x .6154)
Essex Pop. Proportion:	\$25,959.09	(\$135,000 x .5 x .3846)

Manchester Total:	\$90,612.77	
Essex Total:	<u>\$44,387.23</u>	
	\$135,000.00	

## Amortization of Reserve for Reduction of Future Excluded Debt

Bond Premium Received on \$25,000,000 Bond Is		\$331,690.00	
Issuance costs:		(\$107,478.89)	
Net Proceeds:		\$224,211.11	
Term:	25 years		
Annual Amortization:		\$8,968.44	
Net Due:		\$8,968.44	
FY 2008 Manchester EQV:		\$2,346,551,100	72.70%
FY 2008 Essex EQV:		\$881,208,600	27.30%
Total:		\$3,227,759,700	
FY 2006 Manchester Pop:		5228	61.54%
FY 2006 Essex Pop:		3267	38.46%
Total:		8495	
Manchester EQV Proportion:		\$3,259.99	(\$8,968.44 x .5 x .727)
Essex EQV proportion:		\$1,224.23	(\$8,968.44 x .5 x .273)
Manchester Pop. Proportion:		\$2,759.68	(\$8,968.44 x .5 x .6154)
Essex Pop. Proportion:		\$1,724.54	(\$8,968.44 x .5 x .3846)
Manchester Total:		\$6,019.67	
Essex Total:		\$2,948.77	
		\$8,968.44	

Appropriations Worksheet

Total Budget \$18,894,405.00

Distributions and Reimbursements

Chapter 70 and Choice	\$1,546,570.00	
Choice Sending Tuition	(\$100,000.00)	
Adjusted Chapter 70	\$1,446,570.00	
Choice Receiving Tuition	\$790,000.00	
Transportation	\$135,000.00	
Sub-Total	\$2,371,570.00	\$16,522,835.00

Other Revenues:

Bank Interest	\$100,000.00	
Miscellaneous Fees	\$53,025.00	
Medicare Reimb	\$30,000.00	
Reserves	\$200,000.00	
Sub-Total	\$383,025.00	\$16,139,810.00

Regional Formula Using EqV \$16,139,810.00

0.408717	\$6,596,616.84	Non-Instructional
0.591283	\$9,543,193.16	Instructional

Sub-Total \$16,139,810.00

Non-Instructional

25% of Equalized Eval.	Avg 2006-2008 EQV		
Manchester	\$2,198,591,300	0.721822	\$1,190,395.01
Essex	\$847,301,933	0.278178	\$458,759.20
	\$3,045,893,233	1.000000	

75% of Respective Populations

Manchester Population	5,228	0.615420836	\$3,044,771.58
Essex Population	3,267	0.384579164	\$1,902,691.04
	8,495		

Instructional

Student Population Oct. 1

	Oct. 1, 2006	
Essex	488	
Manchester	703	
Total	1,191	

	Oct. 1, 2007	
Essex	507	
Manchester	726	
Total	1,233	

	Oct. 1, 2008	
Essex	515	
Manchester	751	
Total	1,266	

75% of Average Enrollment

	Average Enrollment		
Essex	503.33	0.409214092	\$2,928,906.85
Manchester	726.67	0.590785908	\$4,228,488.03
Total	1230		

25% of Equalized Eval.

	Avg 2006-2008 EQV		
Manchester	\$2,198,591,300	0.721821526	\$1,722,120.56
Essex	\$847,301,933	0.278178474	\$663,677.73
	\$3,045,893,233		

GRAND TOTALS

Manchester	\$10,185,775	63.11%
Essex	\$5,954,035	36.89%
	\$16,139,810	