



Manchester Essex Regional School District

FY 2018 Operating Budget

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Manchester Essex Regional School District FY 2018 Operating Budget

Revenue	2013-2014 Actual	2014-2015 Actual	% Increase	2015 - 2016 Budget	2015 - 2016 Actual	% Increase	2016-2017 Budget	% Inc. vs. Prior Budget	2017-2018 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$2,776,693	\$2,813,718	1.3%	\$2,789,036	\$2,850,168	1.3%	\$2,850,168	2.2%	\$2,926,838	\$76,670	2.7%
Regional School Transportation (Less: School Choice Sending)	\$103,648 (\$57,300)	\$126,305 (\$58,402)	21.9% 1.9%	\$96,000 (\$45,000)	\$154,108 (\$67,361)	22.0% 15.3%	\$96,000 (\$60,000)	0.0% 33.3%	\$125,000 (\$60,000)	\$29,000 \$0	30.2% 0.0%
Total State Aid	\$2,823,041	\$2,881,621	2.1%	\$2,840,036	\$2,936,915	1.9%	\$2,886,168	1.6%	\$2,991,838	\$105,670	3.7%
Medicaid Reimbursement	\$10,964	\$39,435	259.7%	\$10,000	\$46,902	18.9%	\$20,000	100.0%	\$35,000	\$15,000	75.0%
Earnings on Investments	\$6,817	\$6,795	-0.3%	\$5,000	\$13,491	98.5%	\$5,000	0.0%	\$5,000	\$0	0.0%
Other Miscellaneous	\$11,441	\$36,955	223.0%	\$28,000	\$29,963	-18.9%	\$28,000	0.0%	\$28,000	\$0	0.0%
Total Miscellaneous Income	\$29,222	\$83,184	184.7%	\$43,000	\$90,356	8.6%	\$53,000	23.3%	\$68,000	\$15,000	28.3%
Excess & Deficiency Funds	\$200,000	\$200,000	0.0%	\$0		-100.0%	\$0	NM	\$0	\$0	0.0%
Total Revenue Before Assessments	\$3,052,263	\$3,164,805	3.7%	\$2,883,036	\$3,027,271	-4.3%	\$2,939,168	1.9%	\$3,059,838	\$120,670	4.1%
Manchester (Operating Budget)	\$11,317,664	\$11,756,951	3.88%	\$12,849,743	\$12,849,743	9.29%	\$13,320,239	3.66%	\$13,813,861	\$493,622	3.71%
Essex (Operating Budget)	\$6,481,083	\$6,665,060	2.84%	\$7,228,425	\$7,228,425	8.45%	\$7,423,549	2.70%	\$7,593,144	\$169,595	2.28%
Town Assessments	\$17,798,747	\$18,422,011	3.50%	\$20,078,169	\$20,078,169	8.99%	\$20,743,788	3.32%	\$21,407,006	\$663,218	3.20%
TOTAL GENERAL FUND REVENUE	\$20,851,010	\$21,586,816	3.53%	\$22,961,205	\$23,105,440	7.03%	\$23,682,956	3.14%	\$24,466,844	\$783,888	3.31%
(Less: Contribution to Stabilization Fund)	\$0	\$0		\$0	\$0		\$0		\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	\$0	(\$30,305)		\$0	(\$58,108)		\$0		\$0	\$0	NM
(Less: Contribution to Memorial Feasibility)	\$0	\$0		\$0	(\$200,000)		\$0		\$0	\$0	NM
Available General Fund Resources	\$20,851,010	\$21,556,511	3.38%	\$22,961,205	\$22,847,332	5.99%	\$23,682,956	3.14%	\$24,466,844	\$783,888	3.31%
Total Operating Budget (Historical Format)	\$21,399,234	\$21,648,478	1.16%	\$23,357,026	\$22,822,815	5.42%	\$24,008,457	2.79%	\$24,791,844	\$783,387	3.26%
(Less: Budgeted School Choice & Stimulus)	(\$570,000)	(\$150,000)		(\$400,000)	(\$340,946)		(\$325,000)		(\$325,000)	\$0	
General Fund Operating Budget (Restated)**	\$20,829,234	\$21,498,478	3.21%	\$22,957,026	\$22,481,869	4.57%	\$23,683,457	3.16%	\$24,466,844	\$783,387	3.31%
<i>*Per DESE guidelines, Transportation Aid in excess of budget may be held in reserve for one year only, and must be spent in the subsequent fiscal year.</i>											
<i>**MERSD Budget reformatted (including prior periods) to show School Choice activity separately from General Fund, in accordance with DESE guidelines</i>											
Total Operating Expenditures	\$21,399,234	\$21,648,478		\$23,357,026	\$22,822,815		\$24,008,457		\$24,791,844		
Plus: Transfer to close Food Service Deficit					\$64,639						
(Less: Choice/Stimulus Used for Operating)	(\$570,000)	(\$150,000)		(\$400,000)	(\$340,946)		(\$325,000)		(\$325,000)		
General Fund Expenditures	\$20,829,234	\$21,498,478		\$22,957,026	\$22,546,508		\$23,683,457		\$24,466,844		
General Fund Surplus/(Deficit)**	\$21,776	\$58,033		\$4,179	\$300,823		(\$501)				
***Surplus = Available Resources less Actual Expenditures											
School Choice Reserve Fund Balance											
Beginning Reserve Fund Balance	\$1,441,056	\$1,295,513		\$1,505,038	\$1,505,038		\$1,621,389		\$1,621,389		
+Receiving Revenue (annual income)	\$421,638	\$359,525	-14.7%	\$400,000	\$457,297	27.2%	\$325,000		\$325,000		
+Interest Earned	\$2,819	\$0	-100.0%	\$0	\$0	NM	\$0		\$0		
-Annual Spending from Fund****	(\$570,000)	(\$150,000)	-73.7%	(\$400,000)	(\$340,946)	127.3%	(\$325,000)		(\$325,000)		
=Annual Surplus/(Deficit)	(\$145,543)	\$209,525		\$0	\$116,351		\$0				
Ending Reserve Fund Balance	\$1,295,513	\$1,505,038	16.2%	\$1,505,038	\$1,621,389	7.7%	\$1,621,389		\$1,621,389		
<i>****FY-16 School Choice funds used for emergency water line repairs at Memorial School, instead of to fund operating as in prior years</i>											



Manchester Essex Regional School District FY 2018 Operating Budget

DOE Account Code	Budget Summary	Expended 2013 - 2014	2014-2015 Staffing Level	Expended 2014-2015	2015-2016 Staffing Level	2015-2016 Budget	Expended 2015-2016	2016-2017 Staffing Level	2016-2017 Budget	2017-2018 Staffing Level	2017 - 2018 Budget	% Increase vs. Prior Budget
SALARIES - STAFF												
1210	Superintendent's Office	\$205,506	1.5	\$208,359	1.5	\$219,091	\$212,345	1.5	\$224,318	1.5	\$230,593	2.8%
1410	Business Office	\$318,453	4.2	\$325,854	4.2	\$334,531	\$334,531	4.2	\$345,310	4.2	\$353,943	2.5%
1450	District Technology	\$193,702	2.2	\$196,820	2.2	\$200,532	\$201,138	2.2	\$201,824	2.2	\$207,756	2.9%
2110	Student Services Office	\$210,370	2.5	\$215,026	2.5	\$218,791	\$218,791	2.5	\$222,725	2.5	\$228,292	2.5%
2110	Curriculum Director	\$95,377	0.8	\$96,807	0.8	\$98,440	\$101,090	0.8	\$102,000	0.8	\$104,550	2.5%
2210	Principals/Asst. Principals	\$553,170	5.0	\$554,363	5.0	\$563,781	\$563,781	4.5	\$536,735	4.5	\$551,543	2.8%
2210	School Secretaries	\$235,885	5.0	\$242,405	5.0	\$246,254	\$245,479	5.0	\$250,571	5.0	\$256,772	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$101,108		\$101,258		\$113,761	\$103,405		\$116,036		\$118,647	2.3%
2305	Classroom Teachers	\$7,151,311	98.6	\$7,224,069	101.7	\$7,711,745	\$7,652,683	101.9	\$7,980,867	101.6	\$8,190,564	2.6%
2310	Special Ed Teachers	\$1,664,298	24.1	\$1,733,456	23.9	\$1,775,390	\$1,771,448	25.3	\$1,887,673	25.6	\$2,002,245	6.1%
2315	Special Ed Team Chairs	\$173,476	2.0	\$175,129	2.0	\$189,039	\$189,038	2.0	\$184,126	2.0	\$188,269	2.3%
2325	Substitute Teachers	\$211,444		\$172,223		\$210,000	\$179,747		\$180,000		\$161,000	-10.6%
2330	Teaching Assistants	\$796,624	31.4	\$832,098	30.5	\$778,209	\$769,751	34.8	\$884,670	34.8	\$916,362	3.6%
2340	Library/Media Coordinators	\$243,667	3.0	\$205,361	2.4	\$202,568	\$202,568	2.4	\$210,339	2.4	\$205,851	-2.1%
2440	SPED, LEP, H&H Tutors	\$88,436		\$88,204		\$123,076	\$129,940		\$135,446		\$168,846	24.7%
2710	Guidance/Adj. Counselors	\$471,659	6.0	\$468,242	6.2	\$510,873	\$512,971	7.4	\$636,378	7.4	\$646,936	1.7%
2800	Psychologists	\$155,847	2.0	\$226,839	2.0	\$234,658	\$234,658	2.0	\$245,783	2.0	\$254,117	3.4%
3200	Nurses	\$243,993	3.0	\$250,801	3.0	\$264,367	\$263,531	3.0	\$258,041	3.0	\$270,712	4.9%
3300	Transportation/Traffic/Emergency/Title IX	\$8,759		\$6,700		\$9,575	\$5,000		\$9,677		\$9,500	-1.8%
3400	Cafeteria/Recess Aides	\$38,504		\$53,203		\$43,924	\$45,059		\$47,609		\$48,800	2.5%
3510	Athletics (Office & Coaching Stipends)	\$310,607	2.0	\$316,216	1.5	\$319,088	\$261,598	1.5	\$321,352	1.5	\$324,861	1.1%
3520	Student Activity Stipends	\$115,439		\$116,147		\$114,435	\$120,810		\$118,551		\$121,218	2.2%
4110	Custodians	\$437,062	5.0	\$282,112	3.5	\$198,717	\$197,901	3.5	\$229,551	3.5	\$225,668	-1.7%
4220	Facilities Department	\$106,312	1.5	\$73,824	2.0	\$141,638	\$141,638	2.0	\$158,888	2.0	\$163,097	2.6%
	Negotiations, Longevity & SLBB	\$99,815		\$103,212		\$111,622	\$111,904		\$120,000		\$125,500	4.6%
	Subtotal SALARIES	\$14,230,824	199.8	\$14,268,727	199.9	\$14,934,105	\$14,770,807	206.5	\$15,608,471	206.5	\$16,075,642	3.0%



Manchester Essex Regional School District FY 2018 Operating Budget

DOE Account Code	Budget Summary	Expended 2013 - 2014	% Increase	Expended 2014-2015	% Increase	2015-2016 Budget	Expended 2015-2016	% Increase	2016-2017 Budget	% Increase vs. Prior Budget	2017 - 2018 Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES											
1000	District Admin. Expenses	\$260,560	4.5%	\$190,383	-26.9%	\$309,287	\$236,160	24.0%	\$255,583	-17.4%	\$280,083	9.6%
2000	Bldg. Instr. Supplies/Equip	\$298,047	4.3%	\$300,842	0.9%	\$328,888	\$329,304	9.5%	\$345,855	5.2%	\$373,353	8.0%
2100	SPED Admin. Expenses	\$46,368	62.5%	\$20,345	-56.1%	\$37,800	\$20,073	-1.3%	\$28,500	-24.6%	\$28,000	-1.8%
2210	Bldg. Admin. Expenses	\$49,061	7.0%	\$38,412	-21.7%	\$45,650	\$39,156	1.9%	\$45,600	-0.1%	\$52,331	14.8%
2300	SPED Contracted Services	\$183,984	11.9%	\$189,456	3.0%	\$298,000	\$310,584	63.9%	\$230,000	-22.8%	\$260,000	13.0%
2350	Professional Development	\$51,043	6.7%	\$49,074	-3.9%	\$46,772	\$51,666	5.3%	\$50,500	8.0%	\$50,500	0.0%
2400	New Curriculum Materials	\$84,592	-8.4%	\$32,008	-62.2%	\$65,978	\$85,268	166.4%	\$61,000	-7.5%	\$61,000	0.0%
2451	Instructional Technology**	\$119,336	3.5%	\$219,496	83.9%	\$224,879	\$203,621	-7.2%	\$236,267	5.1%	\$236,267	0.0%
3200	Health Expenses	\$7,263	-27.2%	\$7,515	3.5%	\$8,800	\$7,511	-0.1%	\$7,800	-11.4%	\$7,800	0.0%
3300	Transportation/Traffic	\$323,534	4.1%	\$321,833	-0.5%	\$350,800	\$300,106	-6.8%	\$367,000	4.6%	\$372,500	1.5%
3300	SPED Transportation	\$290,264	19.8%	\$284,440	-2.0%	\$252,599	\$246,579	-13.3%	\$300,000	18.8%	\$290,000	-3.3%
3500	Athletics/Student Activities	\$77,463	46.6%	\$77,052	-0.5%	\$90,328	\$75,819	-1.6%	\$86,500	-4.2%	\$104,000	20.2%
4100	Utilities	\$452,453	3.0%	\$482,819	6.7%	\$485,738	\$456,717	-5.4%	\$541,500	11.5%	\$541,500	0.0%
4110	Custodial Supplies	\$69,570	12.4%	\$45,977	-33.9%	\$52,980	\$47,720	3.8%	\$55,977	5.7%	\$57,720	3.1%
4200	Maintenance	\$444,137	-3.0%	\$677,013	52.4%	\$576,066	\$511,967	-24.4%	\$592,600	2.9%	\$592,600	0.0%
5000	Insurance & Other Benefits	\$3,520,983	6.2%	\$3,557,321	1.0%	\$4,226,866	\$3,812,589	7.2%	\$4,304,321	1.8%	\$4,430,000	2.9%
7000	Facility Capital Expense	\$139,930	-32.8%	\$59,531	-57.5%	\$114,187	\$396,476	566.0%	\$104,000	-8.9%	\$105,000	1.0%
9100	SPED Tuition-Out/Summer	\$749,820	-6.0%	\$826,235	10.2%	\$907,305	\$920,693	11.4%	\$786,983	-13.3%	\$873,547	11.0%
	Subtotal OPERATIONS	\$7,168,410	3.5%	\$7,379,750	2.9%	\$8,422,922	\$8,052,009	9.1%	\$8,399,986	-0.3%	\$8,716,202	3.8%
	TOTAL	\$21,399,234		\$21,648,478	1.2%	\$23,357,026	\$22,822,815	5.4%	\$24,008,457	2.8%	\$24,791,844	3.3%
	(Less: Funded Outside of General Fund)	(\$570,000)		(\$150,000)	-73.7%	(\$400,000)	(\$340,946)	127.3%	(\$325,000)		(\$325,000)	
	Plus: General Fund Transfer to close Food Service Deficit						\$64,639					
	General Fund Operating Spending	\$20,829,234		\$21,498,478	3.2%	\$22,957,026	\$22,546,508	4.9%	\$23,683,457	3.2%	\$24,466,844	3.3%
	Contribution to fund Memorial Feasibility	\$0		\$0		\$0	\$200,000		\$0		\$0	
	Contribution to Stabilization Fund	\$0		\$0		\$0	\$0		\$0		\$0	
	Total Budgetary Use of Funds	\$20,829,234		\$21,498,478	3.2%	\$22,957,026	\$22,746,508	5.8%	\$23,683,457	3.2%	\$24,466,844	3.3%

*MERSD Budget reformatted (including prior periods) to show School Choice activity separately from General Fund, in accordance with DESE guidelines



Manchester Essex Regional School District

FY 2018 Budget

DOE Account Code	Memorial Elementary	2013-2014 Staffing Level	2013 - 2014 Expended	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Budget	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	% Increase vs. Prior Budget	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget
SALARIES - STAFF														
2210	Principal	1.0	\$114,963	1.0	\$116,687	1.0	\$118,663	\$118,663	1.0	\$121,629	2.5%	1.0	\$124,671	2.5%
2210	Secretary	1.0	\$49,474	1.0	\$50,216	1.0	\$51,194	\$51,194	1.0	\$52,474	2.5%	1.0	\$53,786	2.5%
2305	Classroom Teachers	28.9	\$1,929,886	27.9	\$1,852,196	26.4	\$1,829,580	\$1,828,586	25.6	\$1,898,577	3.8%	25.6	\$1,985,939	4.6%
2310	Special Ed Teachers*	7.8	\$531,209	7.8	\$472,060	6.1	\$460,582	\$460,582	7.5	\$546,297	18.6%	7.8	\$604,443	10.6%
2315	Special Ed Team Chair	0.6	\$51,631	0.6	\$51,836	0.6	\$55,951	\$55,950	0.6	\$54,393	-2.8%	0.6	\$55,617	2.3%
2325	Substitutes		\$84,778		\$55,135		\$75,000	\$62,569		\$75,000	0.0%		\$73,000	-2.7%
2330	Teaching Assistants	15.7	\$357,657	14.9	\$396,185	13.9	\$359,757	\$339,934	12.4	\$318,057	-11.6%	12.4	\$327,286	2.9%
2340	Library/Media Coordinator	1.0	\$68,817	1.0	\$72,257	1.0	\$76,009	\$76,009	1.0	\$81,402	7.1%	1.0	\$85,782	5.4%
2710	Guidance Counselor	0.8	\$48,032	0.8	\$41,701	0.8	\$51,454	\$51,454	0.8	\$54,308	5.5%	0.8	\$57,396	5.7%
2800	Psychologist	1.0	\$65,616	1.0	\$68,699	1.0	\$69,362	\$69,362	1.0	\$76,667	10.5%	1.0	\$80,935	5.6%
3200	Nurse	1.0	\$66,329	1.0	\$66,703	1.0	\$67,929	\$67,929	1.0	\$69,288	2.0%	1.0	\$70,847	2.3%
3400	Cafeteria/Recess Aides		\$22,038		\$32,925		\$23,417	\$24,205		\$25,000	6.8%		\$25,625	2.5%
3520	Student Activity Stipends		\$9,352		\$9,495		\$7,410	\$10,309		\$9,216	24.4%		\$9,423	2.2%
4110	Custodians	3.5	\$174,365	1.5	\$52,085	0.0	\$0	\$96	0.0	\$3,500			\$0	
	Subtotal SALARIES	62.3	\$3,574,147	58.5	\$3,338,180	52.8	\$3,246,308	\$3,216,842	51.9	\$3,385,808	4.3%	52.2	\$3,554,750	5.0%
OPERATING EXPENSES														
2000	Instructional Supplies		\$88,140		\$79,426		\$89,318	\$92,087		\$87,457	-2.1%		\$96,110	9.9%
2210	Administrative Expenses		\$8,084		\$3,250		\$9,900	\$7,663		\$7,900	-20.2%		\$8,700	10.1%
2451	Instructional Technology		\$31,162		\$59,894		\$46,143	\$46,236		\$54,500	18.1%		\$54,500	0.0%
4100	Utilities		\$126,885		\$128,745		\$128,647	\$117,828		\$160,000	24.4%		\$160,000	0.0%
	Subtotal OPERATIONS		\$254,272		\$271,315		\$274,008	\$263,814		\$309,857	13.1%		\$319,310	3.1%
	TOTAL		\$3,828,419		\$3,609,495		\$3,520,316	\$3,480,657		\$3,695,665	5.0%		\$3,874,060	4.8%

*FY-17 Special Ed teacher costs suppressed by one-time revolving fund support of \$22K (FTE of 0.3)



Manchester Essex Regional School District

FY 2018 Budget

DOE Account Code	Essex Elementary	2013-2014 Staffing Level	2013 - 2014 Expended	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Budget	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	% Increase vs. Prior Budget	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget
SALARIES - STAFF														
2210:	Principal	1.0	\$111,269	1.0	\$114,438	1.0	\$116,357	\$116,357	1.0	\$119,228	2.5%	1.0	\$122,172	2.5%
2210:	Secretary	1.0	\$49,260	1.0	\$50,216	1.0	\$51,194	\$51,194	1.0	\$52,474	2.5%	1.0	\$53,786	2.5%
2305:	Classroom Teachers	18.1	\$1,346,593	17.1	\$1,320,156	17.1	\$1,388,730	\$1,384,320	17.2	\$1,409,286	1.5%	17.2	\$1,468,857	4.2%
2310:	Special Ed Teachers	4.3	\$323,468	4.3	\$328,904	4.2	\$310,067	\$307,326	4.4	\$326,127	5.2%	4.4	\$339,277	4.0%
2315:	Special Ed Team Chair	0.4	\$34,420	0.4	\$34,557	0.4	\$37,300	\$37,300	0.4	\$36,262	-2.8%	0.4	\$37,078	2.3%
2325:	Substitutes		\$40,882		\$27,750		\$50,000	\$20,893		\$50,000	0.0%		\$33,000	-34.0%
2330:	Teaching Assistants	11.1	\$283,781	10.6	\$267,164	11.4	\$289,925	\$317,993	15.2	\$389,895	34.5%	15.2	\$402,018	3.1%
2340:	Library/Media Coordinator	1.0	\$87,425	1.0	\$88,736	1.0	\$90,292	\$90,292	1.0	\$92,098	2.0%	1.0	\$94,170	2.2%
2710:	Guidance Counselor	0.6	\$32,749	0.6	\$34,685	0.6	\$37,045	\$37,045	0.6	\$39,040	5.4%	0.6	\$41,447	6.2%
2800:	Psychologist	1.0	\$90,231	1.0	\$91,562	1.0	\$93,138	\$93,138	1.0	\$94,971	2.0%	1.0	\$95,574	0.6%
3200:	Nurse	1.0	\$86,051	1.0	\$87,342	1.0	\$88,877	\$88,877	1.0	\$92,098	3.6%	1.0	\$94,170	2.2%
3400:	Cafeteria/Recess Aides		\$16,466		\$16,279		\$16,344	\$16,756		\$17,500	7.1%		\$17,938	2.5%
3520:	Student Activity Stipends		\$10,523		\$10,829		\$9,784	\$12,460		\$12,139	24.1%		\$12,412	2.2%
4110:	Custodians	2.5	\$81,437	1.5	\$77,342	1.5	\$77,166	\$76,405	1.5	\$80,062	3.8%	1.5	\$80,976	1.1%
	Subtotal SALARIES	42.0	\$2,594,556	39.5	\$2,549,961	40.2	\$2,656,219	\$2,650,356	44.3	\$2,811,180	5.8%	44.3	\$2,892,875	2.9%
OPERATING EXPENSES														
2000:	Instructional Supplies		\$61,616		\$53,397		\$61,045	\$61,587		\$57,283	-6.2%		\$60,250	5.2%
2210:	Administrative Expenses		\$6,209		\$4,773		\$4,950	\$5,167		\$6,350	28.3%		\$4,750	-25.2%
2451:	Instructional Technology		\$23,549		\$48,981		\$47,054	\$45,035		\$54,500	15.8%		\$54,500	0.0%
4100:	Utilities		\$81,545		\$84,639		\$84,321	\$79,717		\$105,500	25.1%		\$105,500	0.0%
	Subtotal OPERATIONS		\$172,920		\$191,791		\$197,370	\$191,506		\$223,633	13.3%		\$225,000	0.6%
	TOTAL		\$2,767,476		\$2,741,751		\$2,853,589	\$2,841,863		\$3,034,813	6.4%		\$3,117,875	2.7%



Manchester Essex Regional School District FY 2018 Budget

DOE Account Code	Manchester-Essex Regional High School	2013-2014 Staffing Level	2013 - 2014 Expended	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Budget	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	% Increase vs. Prior Budget	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget
SALARIES - STAFF														
2210:	Principal & Assistant Principal*	2.0:	\$218,938	2.0:	\$213,618	2.0:	\$217,272	\$217,272	1.5:	\$177,878	-18.1%:	1.5:	\$183,825	3.3%
2210:	Secretaries	2.0:	\$95,865	2.0:	\$97,302	2.0:	\$99,211	\$99,211	2.0:	\$101,692	2.5%:	2.0:	\$104,233	2.5%
2305:	Classroom Teachers	32.9:	\$2,364,266	32.9:	\$2,440,524	33.8:	\$2,612,628	\$2,591,442	34.7:	\$2,779,804	6.4%:	34.7:	\$2,855,346	2.7%
2310:	Special Ed Teachers	5.0:	\$337,924	5.0:	\$358,956	5.2:	\$379,468	\$379,467	5.7:	\$423,744	11.7%:	5.7:	\$442,065	4.3%
2315:	MS/HS Special Ed Team Chair	0.5:	\$43,713	0.5:	\$44,368	0.5:	\$47,894	\$47,894	0.5:	\$46,736	-2.4%:	0.5:	\$47,787	2.2%
2325:	Substitutes		\$47,652		\$61,735		\$50,000	\$51,365		\$20,000	-60.0%:		\$20,000	0.0%
2330:	Teaching Assistants	2.4:	\$63,053	2.4:	\$54,136	1.2:	\$30,404	\$29,347	2.2:	\$57,079	87.7%:	2.2:	\$58,380	2.3%
2340:	Library/Media Coordinator	1.0:	\$87,425	1.0:	\$44,368	0.4:	\$36,267	\$36,267	0.4:	\$36,839	1.6%:	0.4:	\$25,899	-29.7%
2710:	Guidance Counselors	2.9:	\$246,951	2.9:	\$251,290	3.0:	\$264,310	\$266,409	3.0:	\$273,873	3.6%:	3.0:	\$268,613	-1.9%
2800:	Adjustment Counselor	0.6:	\$44,924	0.6:	\$48,902	0.8:	\$64,328	\$64,327	1.0:	\$83,894	30.4%:	1.0:	\$88,332	5.3%
2800:	Psychologist**	0.0:	\$0		\$33,289	0.5:	\$35,125	\$35,125	0.5:	\$37,073	5.5%:	0.5:	\$39,179	5.7%
3200:	Nurse	1.0:	\$86,051	1.0:	\$87,342	1.0:	\$88,877	\$88,877	1.0:	\$90,655	2.0%:	1.0:	\$92,695	2.3%
3510:	Athletics	2.0:	\$310,607	2.0:	\$316,216	1.5:	\$319,088	\$261,598	1.5:	\$321,352	0.7%:	1.5:	\$324,861	1.1%
3520:	Student Activities Stipends		\$79,842		\$79,778		\$81,840	\$81,840		\$80,666	-1.4%:		\$82,481	2.3%
4110:	Custodians	3.3:	\$181,261	2.0:	\$152,685	2.0:	\$121,551	\$121,400	2.0:	\$145,990	20.1%:	2.0:	\$144,692	-0.9%
	Subtotal SALARIES	55.6	\$4,208,469	54.3	\$4,284,509	53.9	\$4,448,263	\$4,371,841	56.0	\$4,677,273	5.1%:	56.0	\$4,778,388	2.2%
OPERATING EXPENSES														
2000:	Instructional Supplies		\$82,981		\$88,657		\$89,525	\$96,910		\$103,862	16.0%:		\$101,600	-2.2%
2210:	Administrative Expenses		\$25,565		\$23,328		\$20,720	\$22,200		\$20,770	0.2%:		\$24,301	17.0%
2451:	Instructional Technology		\$40,588		\$62,431		\$72,740	\$72,991		\$53,633	-26.3%:		\$53,633	0.0%
3510:	Athletic Supplies & Services	***	\$31,659		\$32,015		\$35,201	\$33,201		\$33,500	-4.8%:		\$46,000	37.3%
3520:	Student Activities	****	\$40,721		\$40,027		\$45,000	\$33,017		\$45,000	0.0%:		\$45,000	0.0%
4100:	Utilities		\$244,023		\$269,434		\$272,770	\$259,171		\$276,000	1.2%:		\$276,000	0.0%
	Subtotal OPERATIONS		\$465,537		\$515,891		\$535,956	\$517,490		\$532,765	-0.6%:		\$546,534	2.6%
	TOTAL		\$4,674,006		\$4,800,401		\$4,984,219	\$4,889,331		\$5,210,038	4.5%:		\$5,324,922	2.2%

*HS Assistant Principal split 50/50 with Athletics beginning in FY17

**0.5 Full-Time Equivalent Psychologist funded outside of budget via federal grant, prior to FY-16

***\$12K increase to General Fund Athletics budget in FY18 to keep Athletics Revolving Fund spending in line with user fees



Manchester Essex Regional School District FY 2018 Budget

DOE Account Code	Manchester-Essex Regional Middle School	2013-2014 Staffing Level	2013 - 2014 Expended	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Budget	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	% Increase vs. Prior Budget	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget
	SALARIES - STAFF													
2210	Principal	1.0	\$108,000	1.0	\$109,620	1.0	\$111,489	\$111,489	1.0	\$118,000	5.8%	1.0	\$120,875	2.4%
2210	Secretaries	1.0	\$40,574	1.0	\$42,196	1.0	\$42,155	\$42,155	1.0	\$41,431	-1.7%	1.0	\$42,467	2.5%
2305	Classroom Teachers	20.7	\$1,510,567	20.7	\$1,611,192	24.4	\$1,880,807	\$1,848,335	24.4	\$1,893,200	0.7%	24.1	\$1,880,422	-0.7%
2310	Special Ed Teachers	6.5	\$471,697	7.0	\$573,536	8.4	\$625,273	\$624,073	7.7	\$591,505	-5.4%	7.7	\$616,460	4.2%
2315	MS/HS Special Ed Team Chair	0.5	\$43,713	0.5	\$44,368	0.5	\$47,894	\$47,894	0.5	\$46,736	-2.4%	0.5	\$47,787	2.2%
2325	Substitutes		\$38,132		\$27,603		\$35,000	\$44,920		\$35,000	0.0%		\$35,000	0.0%
2330	Teaching Assistants	3.6	\$92,133	3.6	\$114,612	4.0	\$98,123	\$82,477	5.0	\$119,639	21.9%	5.0	\$128,678	7.6%
2710	Guidance Counselors	1.1	\$99,003	1.1	\$91,664	1.0	\$93,736	\$93,736	2.0	\$185,264	97.6%	2.0	\$191,148	3.2%
2800	Psychologist*	0.0	\$0	0.0	\$33,289	0.5	\$37,033	\$37,033	0.5	\$37,073	0.1%	0.5	\$38,429	3.7%
3400	Cafeteria/Recess Aides		\$0		\$3,999		\$4,163	\$4,098		\$5,109	22.7%		\$5,237	2.5%
3520	Student Activities Stipends		\$15,722		\$16,045		\$15,401	\$16,201		\$16,530	7.3%		\$16,902	2.2%
	Subtotal SALARIES	34.4	\$2,419,541	34.9	\$2,668,124	40.8	\$2,991,074	\$2,952,411	42.1	\$3,089,486	3.3%	41.8	\$3,123,405	1.1%
	OPERATING EXPENSES													
2000	Instructional Supplies		\$50,275		\$50,136		\$64,000	\$55,949		\$72,253	12.9%		\$79,493	10.0%
2210	Administrative Expenses		\$9,202		\$7,062		\$10,080	\$4,126		\$10,580	5.0%		\$14,580	37.8%
2451	Instructional Technology		\$24,036		\$48,189		\$38,942	\$39,360		\$53,633	37.7%		\$53,633	0.0%
3520	Student Activities		\$5,083		\$5,010		\$10,127	\$9,601		\$8,000	-21.0%		\$13,000	62.5%
	Subtotal OPERATIONS		\$88,597		\$110,397		\$123,149	\$109,036		\$144,466	17.3%		\$160,706	11.2%
	TOTAL		\$2,508,138		\$2,778,521		\$3,114,223	\$3,061,448		\$3,233,952	3.8%		\$3,284,111	1.6%

*0.5 Full-Time Equivalent Psychologist funded outside of budget via federal grant, prior to FY-16



Manchester Essex Regional School District

FY 2018 Budget

DOE Account Code	District Administration	2013-2014 Staffing Level	2013 - 2014 Expended	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Budget	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	% Increase vs. Prior Budget	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget
	SALARIES - STAFF													
1110:	School Committee Secretary		\$2,877		\$2,690		\$10,000	\$3,254		\$10,000	0.0%		\$10,000	0.0%
1210:	Superintendent	1.0	\$173,500	1.0	\$176,103	1.0	\$178,970	\$178,970	1.0	\$183,444	2.5%	1.0	\$188,947	3.0%
1210:	Superintendent's Secretary	0.5	\$29,128	0.5	\$29,566	0.5	\$30,121	\$30,121	0.5	\$30,875	2.5%	0.5	\$31,646	2.5%
1410:	Business Manager	1.0	\$126,000	1.0	\$127,890	1.0	\$130,033	\$130,033	1.0	\$135,700	4.4%	1.0	\$139,093	2.5%
1410:	Treasurer	0.2	\$22,853	0.2	\$23,196	0.2	\$23,769	\$23,769	0.2	\$24,363	2.5%	0.2	\$24,972	2.5%
1410:	Business Office	3.0	\$169,600	3.0	\$174,768	3.0	\$180,729	\$180,729	3.0	\$185,247	2.5%	3.0	\$189,878	2.5%
1450:	Network Administrator*	1.0	\$93,093	1.0	\$94,709	1.0	\$96,571	\$96,571	1.0	\$95,953	-0.6%	1.0	\$98,834	3.0%
1450:	Computer Technician*	1.0	\$76,765	1.0	\$77,909	1.0	\$79,351	\$79,295	1.0	\$80,371	1.3%	1.0	\$82,784	3.0%
	Subtotal SALARIES	7.7	\$693,816	7.7	\$706,831	7.7	\$729,544	\$722,743	7.7	\$745,953	2.2%	7.7	\$766,154	2.7%
	OPERATING EXPENSES													
1000:	Administrators' Prof. Dev.		\$7,823		\$9,894		\$10,000	\$11,580		\$10,000	0.0%		\$11,000	10.0%
1110:	School Committee Expenses		\$14,203		\$11,084		\$21,000	\$12,048		\$19,000	-9.5%		\$16,000	-15.8%
1210:	Office Supplies & Postage		\$6,659		\$6,786		\$7,500	\$7,447		\$7,500	0.0%		\$7,500	0.0%
1210:	Supt. Contracted Services		\$64,695		\$59,640		\$65,000	\$83,453		\$65,000	0.0%		\$80,000	23.1%
1410:	Admin. Software & Support		\$55,519		\$50,601		\$56,250	\$70,771		\$63,250	12.4%		\$57,750	-8.7%
1430:	Legal Services		\$67,656		\$5,133		\$70,000	\$11,141		\$48,000	-31.4%		\$65,000	35.4%
1450:	Technology Equipment		\$39,033		\$42,153		\$73,276	\$33,955		\$36,833	-49.7%		\$36,833	0.0%
5100:	Essex Regional Retirement		\$426,747		\$456,811		\$494,914	\$494,914		\$582,125	17.6%		\$600,000	3.1%
5200:	Health & Life Insurance	**	\$2,189,574	*	\$2,113,334	*	\$2,374,932	\$1,974,836	**	\$2,166,577	-8.8%	*	\$2,128,000	-1.8%
5250:	Health & Life Insurance -Retirees		\$524,015		\$558,858		\$593,691	\$593,692		\$727,027	22.5%		\$862,941	18.7%
5250:	OPEB Trust Contribution		\$0		\$50,000		\$350,000	\$349,544		\$417,059	19.2%		\$417,059	0.0%
5260:	Medicare Expense		\$207,014		\$208,735		\$223,871	\$215,660		\$225,533	0.7%		\$234,000	3.8%
5200:	Other Insurance		\$173,633		\$169,583		\$189,458	\$183,943		\$186,000	-1.8%		\$188,000	1.1%
	Subtotal OPERATIONS		\$3,776,573		\$3,742,612		\$4,529,891	\$4,042,984		\$4,553,904	0.5%		\$4,704,083	3.3%
	TOTAL		\$4,470,389		\$4,449,443		\$5,259,436	\$4,765,727		\$5,299,857	0.8%		\$5,470,237	3.2%

*Actual FY18 increase for Network Administrator & Computer Technician is 2.5%. FY-17 budget needs to be corrected.

**Funded in portion outside of the General Fund, via School Choice Funds. See revenue summary for additional detail.



Manchester Essex Regional School District FY 2018 Budget

DOE Account Code	Facilities	2013-2014 Staffing Level	2013 - 2014 Expended	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Budget	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	% Increase vs. Prior Budget	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget
	SALARIES - STAFF													
4200	Facilities Manager*	1.0	\$87,209	1.0	\$72,551	1.0	\$84,625	\$84,625	1.0	\$100,450	18.7%	1.0	\$103,198	2.7%
4200	Maintenance Technician**	0.0	\$0	0.0	\$0	1.0	\$57,013	\$57,013	1.0	\$58,438	2.5%	1.0	\$59,899	2.5%
4200	Facilities Secretary	0.5	\$19,103	0.5	\$1,273	0.0	\$0	\$0	0.0	\$0		0.0	\$0	
	Subtotal SALARIES	1.5	\$106,312	1.5	\$73,824	2.0	\$141,638	\$141,638	2.0	\$158,888	12.2%	2.0	\$163,097	2.6%
	OPERATING EXPENSES													
4110	Custodial Supplies		\$69,570		\$45,977		\$52,980	\$47,720		\$55,977	5.7%		\$57,720	3.1%
4200	Bldg & Grds Maintenance-Memorial		\$78,152		\$105,473		\$64,430	\$44,691		\$78,500	21.8%		\$78,500	0.0%
4200	Bldg & Grds Maintenance-Essex		\$66,692		\$75,723		\$49,105	\$37,173		\$60,500	23.2%		\$60,500	0.0%
4200	Bldg & Grds Maintenance-MERHS		\$87,397		\$214,209		\$95,319	\$101,553		\$116,000	21.7%		\$116,000	0.0%
4210	Contracted Services***		\$211,896		\$281,607		\$367,212	\$328,550		\$337,600	-8.1%		\$337,600	0.0%
4220	Capital Repairs****		\$139,930		\$59,531		\$114,187	\$396,476		\$104,000	-8.9%		\$105,000	1.0%
	Subtotal OPERATIONS		\$653,638		\$782,521		\$743,232	\$956,163		\$752,577	1.3%		\$755,320	0.4%
	TOTAL		\$759,950		\$856,345		\$884,870	\$1,097,801		\$911,465	3.0%		\$918,417	0.8%

*Actual FY18 increase for Facilities Manager is 2.5%. FY-17 budget needs to be corrected.

**New Maintenance Technician position funded in FY-16 via savings from outsourcing of custodial services (see below)

***FY-15 increase in contracted service relates to outsourcing of 4.0 FTE night-time custodial positions.

****FY16 Capital Repairs include \$340,946 funded outside of General Fund by School Choice revenues, to cover emergency repairs to water service line at Memorial School



Manchester Essex Regional School District FY 2018 Budget

DOE Account Codes	Non-Instructional Services	2013-2014 Staffing Level	2013 - 2014 Expended	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Budget	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	% Increase vs. Prior Budget	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget
	SALARIES - STAFF													
3000:	Title IX Coordinator		\$5,000		\$5,000		\$5,075	\$5,000		\$5,177	2.0%		\$5,000	-3.4%
3200:	Nurse Substitutes		\$5,562		\$9,414		\$18,684	\$17,848		\$6,000	-67.9%		\$13,000	116.7%
3600:	Emergency Response Liaison		\$0		\$0		\$0	\$0		\$0				
5500:	Crossing Guards		\$3,759		\$1,700		\$4,500	\$0		\$4,500	0.0%		\$4,500	0.0%
	Subtotal SALARIES	0.0	\$14,321	0.0	\$16,114	0.0	\$28,259	\$22,848	0.0	\$15,677	-44.5%	0.0	\$22,500	43.5%
	OPERATING EXPENSES													
3200:	School Physician		\$3,000		\$2,500		\$3,000	\$3,000		\$3,000	0.0%		\$3,000	0.0%
3200:	Nurses' Professional Development		\$225		\$0		\$232	\$232		\$500	115.4%		\$500	0.0%
3200:	Nurses' Supplies		\$4,263		\$5,015		\$5,800	\$4,511		\$4,800	-17.2%		\$4,800	0.0%
3300:	Transportation Contracted Services		\$295,691		\$298,451		\$319,300	\$268,974		\$335,000	4.9%		\$335,000	0.0%
3300:	Transportation Maint. & Supplies		\$26,518		\$21,102		\$30,000	\$28,470		\$30,000	0.0%		\$33,000	10.0%
3600:	School Security Contracted		\$1,325		\$2,280		\$1,500	\$2,662		\$2,000	33.3%		\$4,500	125.0%
	Subtotal OPERATIONS		\$331,022		\$329,348		\$359,832	\$307,848		\$375,300	4.3%		\$380,800	1.5%
	TOTAL		\$345,343		\$345,462		\$388,091	\$330,696		\$390,977	0.7%		\$403,300	3.2%



Manchester Essex Regional School District FY 2018 Budget

DOE Account Codes	District-Wide Instructional Services	2013-2014 Staffing Level	2013-2014 Adjusted Budget	2013 - 2014 Expended	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Budget	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	% Increase vs. Prior Budget	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget
	SALARIES - STAFF														
2100	Curriculum & Instructional Technology Direc	1.0	\$119,221	\$119,221	1.0	\$121,009	1.0	\$123,049	\$126,362	1.0	\$127,500	3.6%	1.0	\$130,688	2.5%
2210	Substitute Building Secretaries		\$1,500	\$713		\$2,475		\$2,500	\$1,725		\$2,500	0.0%		\$2,500	0.0%
2300	Dept. Heads/Team/Curr Leaders		\$82,853	\$83,608		\$86,424		\$87,728	\$87,249		\$89,483	2.0%		\$91,496	2.3%
2300	Cohort Coaches		\$8,702	\$8,704		\$8,836		\$8,968	\$8,836		\$9,147	2.0%		\$9,353	2.2%
2300	Prof. Dvlpmt Committee/MERSD-U		\$16,564	\$8,796		\$5,998		\$17,065	\$7,320		\$17,406	2.0%		\$17,798	2.3%
2300	Longevity		\$71,400	\$78,560		\$83,212		\$90,622	\$89,624		\$100,000	10.3%		\$103,000	3.0%
2440	ELL Coordinator	0.8	\$48,032	\$48,430	0.8	\$0	1.0	\$66,554	\$66,554	1.0	\$70,166	5.4%	1.0	\$71,745	2.3%
2440	Tutors (LEP,504, H&H, etc.)		\$38,000	\$6,823		\$65,697		\$19,642	\$23,325		\$27,000	37.5%		\$42,000	55.6%
5200	Sick Leave Buy Back		\$20,000	\$21,256		\$20,000		\$20,000	\$20,000		\$20,000	0.0%		\$20,000	0.0%
	Reserve for Expanded Effort & Negotiations*		\$0	\$0		\$0		\$1,000	\$2,280		\$0	-100.0%		\$2,500	NM
	Subtotal SALARIES	1.8	\$406,272	\$376,111	1.8	\$393,650	2.0	\$437,128	\$433,275	2.0	\$463,202	6.0%	2.0	\$491,080	6.0%
	OPERATING EXPENSES														
2300	Curriculum Development Office		\$4,500	\$4,971		\$5,092		\$6,261	\$5,765		\$6,000	-4.2%		\$6,000	0.0%
2350	Technology Staff Development		\$5,000	\$0		\$3,335		\$0	\$0		\$5,000	NM		\$5,000	0.0%
2400	Curriculum/Technology Small Capital	**	\$101,000	\$84,592		\$32,008		\$85,978	\$85,268		\$81,000	-5.8%		\$81,000	0.0%
2440	Tutor Supplies		\$0	\$1,410		\$0		\$2,500	\$2,162		\$3,000	20.0%		\$3,500	16.7%
2450	District Wide Professional Development		\$35,000	\$50,818		\$45,739		\$46,540	\$51,434		\$45,000	-3.3%		\$45,000	0.0%
	Subtotal OPERATIONS		\$145,500	\$141,790		\$86,174		\$141,279	\$144,629		\$140,000	-0.9%		\$140,500	0.4%
	TOTAL		\$551,772	\$517,901		\$479,824		\$578,407	\$577,904		\$603,202	4.3%		\$631,580	4.7%



Manchester Essex Regional School District FY 2018 Budget

DOE Account Codes	Student Services/ Special Education*	2013-2014 Staffing Level	2013-2014 Adjusted Budget	2013 - 2014 Expended	2014-2015 Staffing Level	2014-2015 Budget	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Budget	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	% Increase vs. Prior Budget	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget
SALARIES - STAFF																
2100	Student Services Director	1.0	\$122,985	\$122,985	1.0	\$124,830	\$126,330	1.0	\$128,427	\$128,427	1.0	\$130,101	1.3%	1.0	\$133,353	2.5%
2100	Student Services Secretary	1.0	\$58,257	\$58,257	1.0	\$59,131	\$59,131	1.0	\$60,243	\$60,243	1.0	\$61,749	2.5%	1.0	\$63,293	2.5%
2100	Student Services Data Admin	0.5	\$29,128	\$29,128	0.5	\$29,566	\$29,566	0.5	\$30,121	\$30,122	0.5	\$30,875	2.5%	0.5	\$31,646	2.5%
2300	Special Education Extended Services		\$2,500	\$12,219		\$12,000	\$10,594		\$0	\$3,834		\$14,280	NM		\$14,601	2.2%
2440	Special Education Tutors		\$12,000	\$20,964		\$12,180	\$11,914		\$36,880	\$36,227		\$24,000	-34.9%		\$40,500	68.8%
	Subtotal SALARIES	2.5	\$224,870	\$243,553	2.5	\$237,706	\$237,534	2.5	\$255,671	\$258,852	2.5	\$261,005	2.1%	2.5	\$283,393	8.6%
OPERATING EXPENSES																
2100	Legal Fees		\$22,000	\$40,100		\$22,000	\$15,777		\$30,000	\$16,200		\$22,000	-26.7%		\$22,000	0.0%
2100	Administrative Expenses & Travel		\$7,900	\$6,268		\$8,200	\$4,568		\$7,800	\$3,873		\$6,500	-16.7%		\$6,000	-7.7%
2300	Contracted Services (OT/PT, Speech, etc.)		\$220,000	\$183,984		\$220,000	\$189,456		\$298,000	\$310,584		\$230,000	-22.8%		\$260,000	13.0%
2300	Summer Program		\$76,500	\$68,957		\$76,500	\$65,237		\$69,743	\$69,743		\$85,000	21.9%		\$85,000	0.0%
2400	SPED Equipment & Instructional Supplies		\$17,800	\$6,981		\$17,900	\$23,610		\$16,000	\$14,447		\$15,900	-0.6%		\$24,400	53.5%
2720	Special Education Testing		\$6,500	\$6,643		\$6,500	\$5,616		\$6,500	\$6,162		\$6,100	-6.2%		\$8,000	31.1%
3300	SPED/McKinney Vento Transportation		\$267,550	\$290,264		\$300,000	\$284,440		\$252,599	\$246,579		\$300,000	18.8%		\$290,000	-3.3%
9100	Tuition Out & Contingency**	**	\$720,346	\$680,863		\$884,594	\$760,998		\$837,563	\$850,950		\$701,983	-16.2%		\$788,547	12.3%
	Subtotal OPERATIONS		\$1,338,596	\$1,284,060		\$1,535,694	\$1,349,701		\$1,518,204	\$1,518,538		\$1,367,483	-9.9%		\$1,483,947	8.5%
TOTAL			\$1,563,466	\$1,527,613		\$1,773,400	\$1,587,236		\$1,773,876	\$1,777,390		\$1,628,488	-8.2%		\$1,767,340	8.5%

*Special Education instructional staff budgeted at individual school level

**Each year's Tuition Out line excludes tuitions funded by grants (Circuit Breaker, IDEA, ARRA) outside General Fund budget as follows:

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Grant Funded Tuitions	\$387,645	\$421,000	\$150,000	\$155,000	\$162,011



Manchester Essex Regional School District FY 2018 Budget

Total Spending	2013 - 2014 Expended	% Increase	2014-2015 Expended	% Increase	2015-2016 Budget	2015-2016 Actual	% Increase	2016-2017 Budget	% Increase vs. Prior Budget	2017-2018 Budget	% Increase vs. Prior Budget
Memorial Elementary	\$3,828,419	5.18%	\$3,609,495	-5.72%	\$3,520,316	\$3,480,657	-3.57%	\$3,695,665	4.98%	\$3,874,060	4.83%
Essex Elementary	\$2,767,476	1.73%	\$2,741,751	-0.93%	\$2,853,589	\$2,841,863	3.65%	\$3,034,813	6.35%	\$3,117,875	2.74%
High School	\$4,674,006	2.92%	\$4,800,401	2.70%	\$4,984,219	\$4,889,331	1.85%	\$5,210,038	4.53%	\$5,324,922	2.21%
Middle School	\$2,508,138	11.00%	\$2,778,521	10.78%	\$3,114,223	\$3,061,448	10.18%	\$3,233,952	3.84%	\$3,284,111	1.55%
Administration & Employee Benefits	\$4,470,389	5.85%	\$4,449,443	-0.47%	\$5,259,436	\$4,765,727	7.11%	\$5,299,857	0.77%	\$5,470,237	3.21%
Facilities	\$759,950	-6.68%	\$856,345	12.68%	\$884,870	\$1,097,801	28.20%	\$911,465	3.01%	\$918,417	0.76%
Non-Instructional Services	\$345,343	2.04%	\$345,462	0.03%	\$388,091	\$330,696	-4.27%	\$390,977	0.74%	\$403,300	3.15%
District-Wide Instruction	\$517,901	-0.86%	\$479,824	-7.35%	\$578,407	\$577,904	20.44%	\$603,202	4.29%	\$631,580	4.70%
Student Services*	\$1,527,613	3.20%	\$1,587,236	3.90%	\$1,773,876	\$1,777,390	11.98%	\$1,628,488	-8.20%	\$1,767,340	8.53%
TOTAL	\$21,399,234	4.18%	\$21,648,478	1.16%	\$23,357,026	\$22,822,815	5.42%	\$24,008,457	2.79%	\$24,791,844	3.26%
(Less: Funded Outside of General Fund)	(\$570,000)		(\$150,000)		(\$400,000)	(\$340,946)	127.30%	(\$325,000)	-18.75%	(\$325,000)	0.00%
Plus: General Fund Transfer to close Food Service Deficit						\$64,639					
General Fund Operating Spending*	\$20,829,234	1.41%	\$21,498,478	3.21%	\$22,957,026	\$22,546,508	4.87%	\$23,683,457	3.16%	\$24,466,844	3.31%

*Student Services instructional staff budgeted within individual school totals

*MERSD Budget reformatted to show School Choice activity separately from General Fund, in accordance with DESE guidelines

Salaries	\$14,230,824	4.54%	\$14,268,727	0.27%	\$14,934,105	\$14,770,807	3.13%	\$15,608,471	4.52%	\$16,075,642	2.99%
Expenses	\$6,598,410	-4.74%	\$7,229,750	9.57%	\$8,022,922	\$7,775,702	13.40%	\$8,074,986	0.65%	\$8,391,202	3.92%
Total	\$20,829,234	1.41%	\$21,498,478	3.21%	\$22,957,026	\$22,546,508	6.50%	\$23,683,457	3.16%	\$24,466,844	3.31%

Enrollment as of Oct. 1, 2016

Students by School	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	
Memorial	12	41	39	51	66	79	73									361	
Essex		29	28	37	46	43	42									225	
Middle School								124	132	131						387	
MERHS											115	103	98	109		425	
Total Students	12	70	67	88	112	122	115	124	132	131	115	103	98	109	0	1,398	
Sub-Total: Resident Students																	
Manchester	7	42	39	48	68	78	72	68	85	83	70	59	53	66	0	838	
Essex	5	26	28	37	43	44	43	49	44	45	32	33	32	35	0	496	
Total Resident Students	12	68	67	85	111	122	115	117	129	128	102	92	85	101	0	1,334	
Sub-Total: School Choice Students																	
Memorial				3	1											4	
Essex		2														2	
Middle School								7	3	3						13	
MERHS											13	11	13	8		45	
Total School Choice	0	2	0	3	1	0	0	7	3	3	13	11	13	8	0	64	
Resident + Choice Students	12	70	67	88	112	122	115	124	132	131	115	103	98	109	0	1,398	
SPED Tuition-Out																	
Manchester						1	2	1	2		1		1	3		11	
Essex							1			1				2	2	6	
School Choice																0	
Total	0	0	0	0	0	1	3	1	2	1	1	0	1	5	2	17	
													In-District	SPED Tuition Out		Total	
Manchester													838	+	11	=	849
Essex													496	+	6	=	502
School Choice													64	+	0	=	64
Total													1,398		17		1,415

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	Growth Rate	School Choice In	School Choice Out	Resident Total	Resident Growth
2000-01	0	88	99	107	99	94	101	113	120	91	102	83	91	78	1,266		119.5	73.6	1,147	
2001-02	0	84	92	98	108	100	99	97	109	120	96	94	76	85	1,258	-0.6%	133.0	64.8	1,125	-1.9%
2002-03	0	94	88	101	105	110	97	89	92	106	99	85	96	74	1,236	-1.7%	120.7	60.5	1,115	-0.9%
2003-04	0	83	98	90	97	104	104	91	89	94	100	98	91	87	1,226	-0.8%	137.3	48.7	1,089	-2.4%
2004-05	0	87	100	102	100	98	106	104	91	90	106	94	99	91	1,268	3.4%	149.7	36.0	1,118	2.7%
2005-06	9	90	90	99	108	105	103	105	107	93	104	101	96	98	1,308	3.2%	144.1	29.3	1,164	4.1%
2006-07	10	88	94	92	107	109	110	102	103	106	101	95	99	99	1,315	0.5%	144.3	30.3	1,171	0.6%
2007-08	19	92	92	96	107	112	110	111	109	106	114	100	98	94	1,360	3.4%	148.0	22.1	1,212	3.5%
2008-09	19	100	106	97	98	106	115	113	106	107	107	109	102	97	1,382	1.6%	142.0	13.5	1,240	2.3%
2009-10	40	109	101	110	104	100	107	122	116	109	117	110	110	102	1,457	5.4%	125.0	13.2	1,332	7.4%
2010-11	34	110	116	115	116	108	108	110	127	113	123	113	116	109	1,518	4.2%	121.0	10.0	1,397	4.9%
2011-12	35	99	112	124	122	122	113	109	118	125	121	126	110	113	1,549	2.0%	111.0	7.6	1,438	2.9%
2012-13	26	106	108	116	129	126	126	117	112	116	125	125	116	114	1,562	0.8%	96.0	9.2	1,466	1.9%
2013-14	20	99	115	109	113	130	130	126	119	110	118	116	115	112	1,532	-1.9%	80.0	11.5	1,452	-1.0%
2014-15	19	81	108	117	116	117	133	132	124	120	101	111	115	113	1,507	-1.6%	74.0	11.0	1,433	-1.3%
2015-16	17	62	84	106	119	115	121	133	132	119	111	99	108	115	1,441	-5.9%	70.0	11.0	1,371	-5.6%
2016-17	12	70	67	88	112	122	115	124	132	131	115	103	98	109	1,398	-7.2%	64.0	11.0	1,334	-6.9%

*All enrollments as of October 1st, per DESE certification process.

FY-18 BUDGETED TEACHER FTE DISPERSION

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60	Total
1							0.0
2	1.9	0.8					2.7
3	0.4	1.0					1.4
4		3.0		1.0			4.0
5		3.0	1.0	0.6			4.6
6		3.0		1.6			4.6
7		4.0	1.0	1.8			6.8
8	1.0	2.0	2.0	1.0		1.0	7.0
9	1.0	4.0	2.0	1.0	1.0	1.0	10.0
10	1.0	1.8	3.0	1.6			7.4
11		2.0		1.0			3.0
12		5.5	0.5	1.9	1.0	1.0	9.9
13	1.0	3.0	2.0		1.0		7.0
14	1.0	1.0	1.0	3.0	3.0	1.0	10.0
15	2.0	17.3	6.0	21.0	8.7	17.0	72.0
Total	9.3	51.4	18.5	35.5	14.7	21.0	150.5

Full-Time Equivalent Staff

Memorial	39.8
Essex	27.6
HS	47.1
MS	36.1
Total*	150.5

**Includes 4.4 grant funded FTEs that are not included in General Fund Budget*

FY-18 SALARY SCHEDULE

2.25%

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60
1	\$45,039	\$50,750	\$53,542	\$56,333	\$57,742	\$58,814
2	\$46,715	\$53,083	\$55,984	\$58,882	\$60,292	\$61,392
3	\$48,390	\$55,415	\$58,425	\$61,430	\$62,841	\$63,969
4	\$50,067	\$57,749	\$60,866	\$63,980	\$65,390	\$66,547
5	\$51,741	\$60,080	\$63,305	\$66,530	\$67,938	\$69,126
6	\$53,415	\$62,414	\$65,748	\$69,078	\$70,488	\$71,703
7	\$54,870	\$64,747	\$68,188	\$71,629	\$73,038	\$74,280
8	\$56,767	\$67,079	\$70,629	\$74,176	\$75,585	\$76,858
9	\$59,001	\$69,412	\$73,070	\$76,725	\$78,135	\$79,435
10	\$61,237	\$71,745	\$75,511	\$79,273	\$80,683	\$82,015
11	\$63,470	\$74,078	\$77,952	\$81,487	\$83,234	\$84,591
12	\$65,706	\$76,408	\$80,393	\$84,373	\$85,782	\$87,170
13	\$67,938	\$78,743	\$82,832	\$86,921	\$88,332	\$89,749
14	\$70,174	\$81,078	\$85,273	\$89,472	\$90,881	\$92,325
15	\$70,847	\$81,748	\$85,944	\$92,695	\$94,170	\$95,574

FY-16 SALARY SCHEDULE

1.5% + \$225

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60
1	\$43,184	\$48,660	\$51,337	\$54,013	\$55,364	\$56,392
2	\$44,791	\$50,897	\$53,678	\$56,457	\$57,809	\$58,864
3	\$46,397	\$53,133	\$56,019	\$58,900	\$60,253	\$61,334
4	\$48,005	\$55,371	\$58,360	\$61,345	\$62,697	\$63,807
5	\$49,610	\$57,606	\$60,698	\$63,790	\$65,140	\$66,279
6	\$51,216	\$59,844	\$63,040	\$66,233	\$67,585	\$68,750
7	\$52,611	\$62,080	\$65,380	\$68,679	\$70,030	\$71,221
8	\$54,429	\$64,317	\$67,721	\$71,122	\$72,473	\$73,693
9	\$56,572	\$66,554	\$70,061	\$73,566	\$74,918	\$76,164
10	\$58,715	\$68,790	\$72,401	\$76,009	\$77,361	\$78,637
11	\$60,856	\$71,027	\$74,742	\$78,131	\$79,806	\$81,108
12	\$63,000	\$73,262	\$77,082	\$80,898	\$82,249	\$83,580
13	\$65,140	\$75,500	\$79,421	\$83,341	\$84,694	\$86,053
14	\$67,284	\$77,739	\$81,762	\$85,787	\$87,138	\$88,523
15	\$67,929	\$78,381	\$82,405	\$88,877	\$90,292	\$91,638

FY-17 SALARY SCHEDULE*

2.00%

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60
1	\$44,048	\$49,633	\$52,364	\$55,093	\$56,471	\$57,520
2	\$45,687	\$51,915	\$54,752	\$57,586	\$58,965	\$60,041
3	\$47,325	\$54,196	\$57,139	\$60,078	\$61,458	\$62,561
4	\$48,965	\$56,478	\$59,527	\$62,572	\$63,951	\$65,083
5	\$50,602	\$58,758	\$61,912	\$65,066	\$66,443	\$67,605
6	\$52,240	\$61,041	\$64,301	\$67,558	\$68,937	\$70,125
7	\$53,663	\$63,322	\$66,688	\$70,053	\$71,431	\$72,645
8	\$55,518	\$65,603	\$69,075	\$72,544	\$73,922	\$75,167
9	\$57,703	\$67,885	\$71,462	\$75,037	\$76,416	\$77,687
10	\$59,889	\$70,166	\$73,849	\$77,529	\$78,908	\$80,210
11	\$62,073	\$72,448	\$76,237	\$79,694	\$81,402	\$82,730
12	\$64,260	\$74,727	\$78,624	\$82,516	\$83,894	\$85,252
13	\$66,443	\$77,010	\$81,009	\$85,008	\$86,388	\$87,774
14	\$68,630	\$79,294	\$83,397	\$87,503	\$88,881	\$90,293
15	\$69,288	\$79,949	\$84,053	\$90,655	\$92,098	\$93,471

Town Assessment - Apportionment Formula (by Regional Agreement)

Certified by MERSD Treasurer in March 2017

1. Size of Local Assessment	
State Aid	
Chapter 70	\$2,926,838
Transportation Aid	\$125,000
(Less: Choice Sending Tuition)	(\$60,000)
Sub-Total - State Aid	\$2,991,838
Other Revenues	
Bank Interest	\$5,000
Other Miscellaneous	\$28,000
Medicaid Reimbursement	\$35,000
Contribution to Stabilization	\$0
Use of Excess & Deficiency	\$0
Sub-Total - Other Revenues/Funding	\$68,000
Total Funding: State Aid & Other	\$3,059,838
Total FY-18 Expense Budget	\$24,466,844
Less: State Aid & Other	(\$3,059,838)
Local Assessments Required to Fund FY-18 Budget	\$21,407,006

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-18 Instructional Spending	\$15,388,701	62.89614%
FY-18 Non-Instructional Spending	\$9,078,143	37.10386%
Total FY-18 Budget: Instructional & Non-Instructional Spending	\$24,466,844	100.00000%
FY-18 Local Assessments (from Part 1, above)		
Instructional Portion	\$21,407,006	% of Total
Instructional Portion	\$13,464,181	62.89614%
Non-Instructional Portion	\$7,942,825	37.10386%
Total Operating Assessment: Instructional & Non-Instructional	\$21,407,006	100.00%

3. Apportionment of Assessment by Category (per Regional Agreement)		
A. Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$3,366,045	25.00%
75% Apportioned Based on Student Enrollment	\$10,098,136	75.00%
Total Instructional Portion	\$13,464,181	100.00%
<u>Average EQV: Latest at time of FY-16 to FY-18 Budgets</u>		
Manchester	\$2,315,711,367	74.69%
Essex	\$784,822,700	25.31%
Combined Average EQV, FY-16 to FY-18	\$3,100,534,067	100.00%
Manchester: EQV-Based Instructional Apportionment	\$2,514,015	74.69%
Essex: EQV-Based Instructional Apportionment	\$852,030	25.31%
Combined: EQV-Based Instructional Assessment	\$3,366,045	100.00%
<u>Average Oct. 1 Enrollment: 2014-2016</u>		
Manchester	871	62.15%
Essex	530	37.85%
Total Average Enrollment 2014-2016	1,401	100.00%
Manchester: Enrollment-Based Instructional Apportionment	\$6,275,596	62.15%
Essex: Enrollment-Based Instructional Apportionment	\$3,822,540	37.85%
Combined: Enrollment-Based Instructional Assessment	\$10,098,136	100.00%
B. Non-Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$1,985,706	25.00%
75% Apportioned Based on Town Populations	\$5,957,119	75.00%
Total Non-Instructional Portion	\$7,942,825	100.00%
<u>Average EQV: Latest at time of FY-16 to FY-18 Budgets</u>		
Manchester	\$2,315,711,367	74.69%
Essex	\$784,822,700	25.31%
Combined Average EQV, FY-16 to FY-18	\$3,100,534,067	100.00%
Manchester: EQV-Based Non-Instructional Apportionment	\$1,483,074	74.69%
Essex: EQV-Based Non-Instructional Apportionment	\$502,632	25.31%
Combined: EQV-Based Non-Instructional Assessment	\$1,985,706	100.00%
<u>Town Populations</u>		
Manchester Population 2010 U.S. Census	5,136	59.44%
Essex Population 2010 U.S. Census	3,504	40.56%
Combined Town Populations	8,640	100.00%
Manchester: Population-Based Non-Instructional Apportionment	\$3,541,176	59.44%
Essex: Population-Based Non-Instructional Apportionment	\$2,415,943	40.56%
Combined: Population-Based Non-Instructional Assessment	\$5,957,119	100.00%

FORMULA INPUTS - AVERAGE EQV & ENROLLMENT				
Latest Equalized Property Valuations (EQV) By Town				
	FY-16	FY-17	FY-18	Average
Manchester	\$2,276,185,500	\$2,276,185,500	\$2,394,763,100	\$2,315,711,367
Essex	\$766,992,800	\$766,992,800	\$820,482,500	\$784,822,700
Total	\$3,043,178,300	\$3,043,178,300	\$3,215,245,600	\$3,100,534,067
Source:	FY-2014 EQV	FY-2014 EQV	FY-2016 EQV	
Published:	1/29/2015	1/29/2015	1/23/2017	
Student Enrollment By Town				
	Oct. 1, 2014	Oct. 1, 2015	Oct. 1, 2016	Average
Manchester	895	868	849	871
Essex	562	527	502	530
Total	1,457	1,395	1,351	1,401

Apportionment Formula: Input Trends				
	FY-16	FY-17	FY-18	Input Contribution to Assessment
EQV 25% of Instructional & Non-Instructional Costs				
Manchester	74.8%	74.8%	74.5%	EQV
Essex	25.2%	25.2%	25.5%	
Total	100.0%	100.0%	100.0%	25.0%
Enrollment 75% of Instructional Costs				
Manchester	61.4%	62.2%	62.8%	Student Enrollment
Essex	38.6%	37.8%	37.2%	
Total	100.0%	100.0%	100.0%	47.2%
Population 75% of Non-Instructional Costs				
Manchester	59.4%	59.4%	59.4%	Town Population
Essex	40.6%	40.6%	40.6%	
Total	100.0%	100.0%	100.0%	27.8%
All Factors Combined				100.0%

4. APPORTIONMENT SUMMARY			
	Manchester	Essex	Combined
Instructional: EQV-Based	\$2,514,015	\$852,030	\$3,366,045
Instructional: Enrollment-Based	\$6,275,596	\$3,822,540	\$10,098,136
Total Instructional Assessment	\$8,789,611	\$4,674,570	\$13,464,181
Non-Instructional: EQV-Based	\$1,483,074	\$502,632	\$1,985,706
Non-Instructional: Population-Based	\$3,541,176	\$2,415,943	\$5,957,119
Total Non-Instructional Assessment	\$5,024,250	\$2,918,574	\$7,942,825
Total FY-18 Assessment - Instructional & Non-Instructional	\$13,813,861	\$7,593,144	\$21,407,006
% of Total	64.53%	35.47%	100.00%