Final Reduction Scenarios Targetin	ng Assessment	& Apportionmer	ıt	
	A	В	С	D
Total Budget Spending	\$28,805,988	\$28,890,987	\$28,925,987	\$29,068,987
Total Gap Between Level Service & Target	\$1,273,000	\$1,187,180	\$1,130,000	\$985,000
Cuts	\$580,000	\$495,000	\$460,000	\$310,000
Reserves	\$546,000	\$542,180	\$520,000	\$518,000
Spending	3.13	3.44	3.56	4.08
Assessment	2.29	2.65	2.89	3.49
TOE Apportionment	3.79	4.15	4.39	4.99
MBTS Apportionment	1.45	1.82	2.05	2.65
Operation Reductions	\$70,000	\$70,000	\$70,000	\$70,000
Continued Bus Run Reduction	\$50,000	\$50,000	\$50,000	\$50,000
Eliminate Late Bus	\$20,000	\$20,000	\$20,000	\$20,000
Potential Staffing Tide Savings				
Staffing and Program Reductions	\$390,000	\$305,000	\$270,000	\$120,000
1.0 HS Math	\$85,000	\$85,000	\$85,000	\$85,000
.4 HS Art	\$35,000	\$35,000	\$35,000	\$35,000
Eliminate Foreign Lang Exploratory K-6 (begin program Grade 7)  Move Instrumental Music Lessons to Fee for Service  -Reduce .7 FTE	\$65,000	\$65,000	\$65,000	
-Move instrumental music lessons to fee-based after-school	\$35,000	\$35,000		
Elem. Classroom Teacher (enrollment class size / attrition if possible)	\$85,000	\$85,000	\$85,000	
.5-1 FTE Reductions	\$85,000	,		
Restructuring Opportunities	\$120,000	\$120,000	\$120,000	\$120,000
Restructuring of Elementary Intervention Model -Reduce 1.2 TAs / 1Tutor	\$70,000	\$70,000	\$70,000	\$70,000
Reorganize School Psychologist Structure	\$25,000	\$25,000	\$25,000	\$25,000
Study K-12 Administrative and Central Office Restructure -Initial Est. Short Term Savings	\$25,000	\$25,000	\$25,000	\$25,000
E&D and Other Reserves				
OPEB Reserves	\$150,000	\$150,000	\$150,000	\$150,000
Excess & Deficiency Fund Reserves Stabilization Fund (Reserves)	\$546,000	\$542,180	\$520,000	\$518,000
Total Reserves	\$696,000	\$692,180	\$670,000	\$668,000
Total Cuts	\$580,000	\$495,000	\$460,000	\$310,000
	\$1,276,000	\$1,187,180	\$1,130,000	\$978,000
<u>.</u>				
School Choice Reserves (Earmark) to Cover Potential Health Care Increase	\$150,000	\$150,000	\$150,000	\$150,000
Total Reserves Used	\$846,000	\$842,180	\$820,000	\$818,000
			2.22	2.1-
Total Assessment	2.29	2.65	2.89	3.49
TOE Apportionment _	3.79 \$9,025,016	4.15 \$9,057,010	4.39 \$9,077,671	4.99 \$9,129,188
\$ Difference 2.29 to 2.65 \$ Difference 2.65 to 2.89 \$ Difference 2.89 to 3.49 \$ Difference 2.29 to 3.49	\$31,994 \$20,661 \$51,517 104,172			

Reser	ve Projection	n w/ 3.5% As	ssessment Scen	ario	
	E&D	School Choice	Stabilization	Facilities Rental	Total
FY21 Usage		J = 3 = 3			
Operations	\$335,000				
COVID Costs (after federal funding)		\$200,000			
EES Technology			\$128,000		
Essex Playground			\$291,000		
FY21 Ending - Unaudited	\$1,631,391	\$1,404,288	\$552,201	\$253,943	\$3,841,823
FY22 Usage					
Operations	\$335,000				
Essex Playground			\$69,000		
Security, Technology & Fiber			\$199,000		
Essex/MHS Facility Report			\$50,000		
Hyland/Brk St Field Replacement			\$1,200,000 Defer to '25		
Account Totals	\$1,296,391	\$1,404,288	\$234,201	\$253,943	\$3,188,823
FY23 Usage					
Operations	\$518,000				
Health Care Premium Earmark		\$150,000			
EES Back-Up Boiler			\$100,000		
Hyland/Brk St Field Replacement			\$1,200,000 Defer to '24		
MHS Carpeting (Auditorium & Pods)			\$90,000		
Account Totals	\$778,391	\$1,254,288	\$44,201	\$253,943	\$2,330,823
FY24 Usage					
Operations	\$786,000				
Health Care Premium Earmark		\$150,000			
Hyland/Brk St Field Replacement			\$1,200,000 Defer to '25		
Account Totals	-\$7,609	\$1,104,288	\$44,201	\$253,943	\$1,394,823
FY25 Usage					
Operations	\$1,078,000				
Health Care Premium Earmark		\$150,000			
Hyland/Brk St Field Replacement			\$1,200,000 Defer to '26		
Account Totals	-\$1,085,609	\$1,104,288	\$44,201	\$253,943	\$316,823

FY23 Enrollment Pr	ojection			-				-		
Grade Level	Enro	ollment by C	lassroom FY23	3 Proj		F	Y17 Fall Act	tual		
	Memorial	Essex	Memorial	Essex	Memorial	Essex	Memorial	Essex		
Pre-Kindergarten	22								Class Size Benchmarks	
Kindergarten	35	27	10	10	40	24	20	17	17.10	
First Grade	35 30	37 37	18 15	19 19	40 39	34	20	17 15	17-19 17-19	2 Classrooms
Second Grade	40	41	20	21	53	37	18	19	18-20	3 Classrooms
Third Grade	44	42	22	21	66	45	22	23	18-20	4 Classrooms
Fourth Grade	48	32	16	16	78	45	20	23	19-22	4 Classrooms
Fifth Grade	51	36	17	18	73	42	18	21	19-22	
Total	248	225	14 Sections	12 Sections	349	233	18 Sections	12 Sections	17 22	
Avg Class Size	18	19	17 Sections	12 Sections	19	19	10 00010/13	12 Sections		
	MHS Er	nrollment (	Comparison							
	FY23 P	rojected		FY17 A	ctual					
	Total Enrollment	Avg. Class Size	Class Size Benchmarks	Total Enrollment	Avg. Class Size					
6	96	19	19-22	123	25					
7	80	16	19-22	132	26					
8	99	20	19-22	131	26					
Total	275	18		386	26					
9	109	17	19-22	116	18					
10	113	17	19-22	104	16					
11	93	14	19-22	98	15					
12	121	19	19-22	108	17					
Total	436	17		426	16					

District	We currently offer elementary foreign language grades K-5.	We currently offer grade six exploratory language.	We currently offer instrumental music lessons for students during the instructional day and free of charge.
Beverly	After school programming	Global studies- more cultural than language	Yes
Chelsea	No	No	Yes
Danvers	No	Yes, We offer 6th grade Spanish and French as a full year course.	We offer instrumental music lessons during the school day and students pay a small activity fee.
Hamilton- Wenham	No	We offer grade 6 Mandarin/Spanish. Choice of the two in gr 7	No
Lynn	No	Yes	Yes
Lynnfield	No	Yes	No
Marblehead	No	Yes	Yes
Peabody	No	Yes	Yes
Pentucket Regional	No	No	Yes
Rockport	No	Yes	No
Salem	In two elem schools	Yes	Yes
Swampscott	No	No	Yes
Winthrop	No	No	No
Yes	7.7%	57.1%	61.5%
No	92.3%	38.5%	38.5%



#### Manchester Essex Regional School District DRAFT FY 2023 Operating Budget - SCENARIO A

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Budget	2020-2021 Actual	% Inc.	2021-2022 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$2,774,413	\$3,048,668	0.00%	\$3,083,668	\$309,255	11.15%	\$3,124,118		1.31%
Regional School Transportation	\$214,527	37.11%	\$230,294	7.35%	\$207,000	\$297,704	29.27%	\$207,000	\$0	0.00%	\$275,000	,	32.85%
(Less: School Choice Sending) Total State Aid	(\$92,624) <b>\$3,129,651</b>	57.77% <b>2.11%</b>	(\$99,848) <b>\$3,179,114</b>	7.80% <b>1.58%</b>	(\$85,000) <b>\$2,896,413</b>	(\$106,234) <b>\$3,240,138</b>	6.40% <b>1.92%</b>	(\$100,000) <b>\$3,190,668</b>	(\$15,000) <b>\$294.255</b>	17.65% <b>10.16%</b>	(\$100,000) <b>\$3.299.118</b>	\$0 <b>\$108.450</b>	0.00% <b>3.40%</b>
Total State Ald	\$3,129,651	2.1170	\$3,179,114	1.30%	\$2,090,413	\$3,240,136	1.92%	\$3,190,000	\$294,255	10.16%	\$3,299,110	\$100,450	3.40%
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$50,000	\$37,491	3.05%	\$50,000	\$0	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555.506	35.04%	\$40,000	\$25,744	-95.37%	\$40,000	\$0	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$29,500	\$0	-100.00%	\$29,500	\$0	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$119,500	\$63,235	-89.84%	\$119,500	\$0	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Bu	ı \$0	NM	\$100,000	NM	\$335,000	\$335,000	235.00%	\$335,000	\$0	0.00%	\$546,000	\$211,000	62.99%
Total Revenue Before Assessments	\$3,626,352	12.10%	\$3,901,391	7.58%	\$3,350,913	\$3,638,373	-6.74%	\$3,645,168	\$294,255	8.78%	\$3,964,618	\$319,450	8.76%
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	\$15,099,835	2.94%	\$15,589,705	\$489,870	3.24%	\$15,816,354		1.45%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	\$8,364,966	3.61%	\$8,695,830	\$330,864	3.96%	\$9,025,016		3.79%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$23,464,801	3.18%	\$24,285,535	\$820,734	3.50%	\$24,841,370	\$555,835	2.29%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,805,988	\$875,285	3.13%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	\$481,694	-1.52%	\$0	(\$481,694)	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,297,408	\$27,584,868	1.67%	\$27,930,703	\$633,295	2.32%	\$28,805,988	\$875,285	3.13%
(Less: Contribution to Stabilization Fund)	\$0	NM		NM	(\$481,694)	(\$481,694)	-1.5%	\$0	\$481,694	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	\$0	NM	\$0	\$0	NM	\$0	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,643,089	3.82%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,805,988	\$875,285	3.13%
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26,010,874	2.98%	\$27,140,714	\$26,735,245	2.78%	\$28,255,703	\$1,114,989	4.11%	\$29,130,988	\$875,284	3.10%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$325,000)	(\$180,000)	-44.62%	(\$325,000)	\$0	0.00%	(\$325,000)	\$0	0.00%
General Fund Operating Budget (Restated)**  *Per DESE guidelines Transportation Aid in excess of budget m	\$24,934,297	2.00%	\$25,685,874	3.01%	\$26,815,714	\$26,555,245	3.38%	\$27,930,703	\$1,114,989	4.16%	\$28,805,988	\$875,284	3.13%

Final Draft for School Committee, 3/1/22 - SCENARIO 1

<sup>&</sup>quot;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.
"MERSD Budget reformatted (including prior periods) to show School Choice activity separately from General Fund, in accordance with DESE guidelines
""FY20 and FY21 budgets amended to transfer \$489K and \$482K fr. Excess & Deficiency to Stabilization. Source of fluids: interest income on Memorial School construction bond proceeds & Lincoln St footbridge insurance settlement



### Manchester Essex Regional School District DRAFT FY 2023 Operating Budget - SCENARIO A

DOE Account Code	Budget Summary	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF												
	Superintendent's Office	\$230.782	1.5	\$237.292	1.5	\$243.381	\$245.308	1.5	\$249.466	1.5	\$257.450	\$7,984	3.2%
1	Business Office	\$383,107	=	\$396,802	4.2	\$402,140	\$402,141	4.2	\$412,069	4.2	\$416,901	\$4,833	1.2%
1450	District Technology	\$212,649	2.2	\$220,605	2.2	\$222,777	\$202,213	2.2	\$228,434	3.2	\$284,562	\$56,128	24.6%
2110	Student Services Office	\$234,358	2.5	\$240,209	2.5	\$246,177	\$246,340	2.5	\$252,294	2.5	\$258,564	\$6,270	2.5%
2110	Curriculum Director	\$106,586	0.8	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	0.8	\$118,236	\$2,855	2.5%
2210	Principals/Asst. Principals	\$669,838	6.0	\$728,071	6.0	\$745,916	\$745,919	6.0	\$764,415	6.0	\$783,375	\$18,960	2.5%
2210	School Secretaries	\$255,394	5.0	\$264,496	5.0	\$271,964	\$262,992	5.0	\$270,933	5.0	\$277,642	\$6,709	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$108,373		\$119,615		\$128,512	\$124,691		\$131,250	-	\$134,531	\$3,281	2.5%
2305	Classroom Teachers	\$8,259,337	99.2	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$9,139,913	99.8	\$9,076,321	(\$63,592)	-0.7%
2310	Special Ed Teachers	\$2,351,987	32.6	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,903,501	32.8	\$2,992,304	\$88,803	3.1%
2315	Special Ed Team Chairs	\$191,093	2.0	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	2.0	\$205,472	\$8,278	4.2%
2325	Substitute Teachers	\$255,895		\$164,708	0.0	\$139,000	\$308,948	0.0	\$147,000	-	\$147,000	\$0	0.0%
2330	Teaching Assistants*	\$632,061	24.5	\$682,641	24.5	\$700,328	\$626,031	23.4	\$689,485	30.5	\$827,656	\$138,171	20.0%
	Library/Media Coordinators	\$137,449	1.5	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	1.0	\$107,079	\$2,612	2.5%
2440	SPED,LEP, H&H Tutors	\$246,177	1.0	\$176,524	1.0	\$166,639	\$165,669	0.0	\$132,520	1.0	\$144,723	\$12,203	9.2%
2710	Guidance/Adj. Counselors	\$543,277	6.8	\$525,285	6.8	\$609,569	\$591,426	6.8	\$634,853	8.0	\$709,934	\$75,082	11.8%
1	Psychologists	\$279,143	2.0	\$288,692	3.0	\$298,545	\$298,545	3.0	\$308,715	3.0	\$319,209	\$10,494	3.4%
	Nurses	\$269,377	3.0	\$275,668	3.0	\$289,487	\$288,481	3.0	\$293,399	3.0	\$254,822	(\$38,577)	-13.1%
	Transportation/Traffic/Emergency/Title IX	\$8,000		\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	-	\$9,500	\$0	0.0%
	Cafeteria/Recess Aides	\$54,420		\$65,096	0.0	\$64,235	\$71,361	0.0	\$64,235	-	\$64,235	\$0	0.0%
	Athletics (Office & Coaching Stipends)	\$308,833	1.6	\$297,562	1.6	\$346,474	\$288,086	1.6	\$355,049	1.6	\$363,837	\$8,788	2.5%
	Student Activity Stipends	\$136,942		\$131,193	0.0	\$129,265	\$108,152	0.0	\$132,496	-	\$135,809	\$3,312	2.5%
	Custodians	\$122,944	1.0	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	1.0	\$90,445	\$1,645	1.9%
	Facilities Department	\$169,352	2.0	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	2.0	\$182,134	\$4,442	2.5%
	Negotiations, Longevity, Expanded Effort	\$140,244		\$153,840		\$151,253	\$168,547		\$181,300	-	\$46,300	(\$135,000)	-74.5%
	Subtotal SALARIES	\$16,307,616	199.4	\$16,804,339	200.1	\$17,371,980	\$17,118,181	198.7	\$17,984,361	208.9	\$18,208,043	\$223,682	1.24%

<sup>\*</sup>Teaching Assistant FTE increases reflects addition of 1:1 aides to support keeping students in district; added in FY22 after budget was set



## Manchester Essex Regional School District DRAFT FY 2023 Operating Budget - SCENARIO A

			1			1	1	1	l	%			%
										Increase		\$ Increase	Increase
DOE		2018-2019		2019-2020	%	2020-2021	2020-2021	%	2021-2022	vs. Prior	2022-2023	vs. Prior	vs. Prior
Account Code	<b>Budget Summary</b>	Expended	% Increase	Expended	Increase	Budget	Expended	Increase	Budget	Budget	Budget	Budget	Budget
Code	Budget Summary	Lxperided	70 IIICIEASE	Experided	IIICICASC	Daaget	Lxperided	increase	Daaget	Duaget	Daaget	Daaget	Duaget
	OPERATING EXPENSES					<b>.</b>			<b>.</b>				
1	District Admin. Expenses	\$232,610	-4.0%	\$212,783	-8.5%		\$278,427	30.9%	\$272,966	0.9%	• ' '	\$1,051	0.4%
1 :	Bldg. Instr.Supplies/Equip	\$266,220	-3.1%	\$245,249	-7.9%	\$327,172	\$226,673	-7.6%	\$327,172	0.0%	: ' '	(\$16,748)	=
1	SPED Admin. Expenses	\$66,744	-23.1%	\$28,984	-56.6%	\$32,300	\$24,794	-14.5%	\$31,600	-2.2%	· ' '	\$0	0.0%
1 :	Bldg. Admin. Expenses	\$35,068	2.1%	\$37,065	5.7%	\$43,615	\$29,757	-19.7%	\$43,615	0.0%	± ' '	\$2,950	6.8%
	SPED Contracted Services	\$187,672	-13.8%	\$161,480	-14.0%	\$240,000	\$211,494	31.0%	\$240,000	0.0%	i ' '	\$20,000	8.3%
1 :	Professional Development	\$35,660	-46.5%	\$76,048	113.3%	\$46,500	\$37,060	-51.3%	\$46,500	0.0%		\$0	0.0%
1	New Curriculum Materials	\$8,614	212.2%	(\$18,132)	-310.5%	\$41,000	\$40,584	-323.8%	\$70,000	70.7%	• ' '	\$0	0.0%
2451	Instructional Technology**	\$226,753	-12.1%	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	8.3%	\$308,587	\$0	0.0%
	Health Expenses	\$3,187	-45.4%	\$3,015	-5.4%	\$7,300	\$3,715	23.2%	\$7,300	0.0%	\$8,000	\$700	9.6%
	Transportation/Traffic/Security	\$348,439	9.3%	\$344,077	-1.3%	\$395,874	\$353,555	2.8%	\$478,464	20.9%	\$448,200	(\$30,264)	
3300	SPED Transportation	\$386,504	6.0%	\$336,108	-13.0%	\$320,000	\$253,485	-24.6%	\$470,625	47.1%	\$687,100	\$216,475	46.0%
3500	Athletics/Student Activities	\$94,464	-3.2%	\$140,154	48.4%	\$92,500	\$32,489	-76.8%	\$96,500	4.3%	\$96,500	\$0	0.0%
4100	Utilities	\$530,999	-0.3%	\$448,274	-15.6%	\$579,901	\$549,389	22.6%	\$557,900	-3.8%	\$557,900	\$0	0.0%
4110	Custodial Supplies	\$59,393	24.9%	\$55,800	-6.0%	\$60,000	\$45,491	-18.5%	\$60,000	0.0%	\$60,000	\$0	0.0%
4200	Maintenance	\$629,499	5.3%	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$701,875	0.0%	\$782,131	\$80,256	11.4%
5000	Insurance & Other Benefits	\$4,931,328	3.7%	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,538,530	3.8%	\$5,720,288	\$181,758	3.3%
7000	Facility Capital Expense	\$58,854	-34.8%	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$46,000	-28.1%	\$53,000	\$7,000	15.2%
9100	SPED Tuition-Out/Summer	\$849,673	23.3%	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$973,709	5.5%	\$1,162,134	\$188,425	19.4%
	Subtotal OPERATIONS	\$8,951,681	3.1%	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,271,342	5.1%	\$10,922,945	\$651,603	6.34%
	(LESS: REDUCTIONS TO BE IDENTIFIED)												
	TOTAL	\$25,259,297	2.1%	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	4.1%	\$29,130,988	\$875,284	3.10%
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)		(\$325,000)	\$0	0.0%
	Plus: General Fund Transfer to close Food Se	\$177,202		\$68,444									
	Plus: General Fund Transfer to close Athletics	\$18,314											
	General Fund Operating Spending	\$25,129,813	2.8%	\$25,789,318	2.6%	\$26,815,714	\$26,555,245	2.9%	\$27,930,703	4.2%	\$28,805,988	\$875,284	3.13%
	Contribution to Stabilization Fund	\$0		\$489,109		\$481,694	\$481,694		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$25,129,813	2.8%		4.6%	\$27,297,408	· · · · · ·	2.8%	\$27,930,703	2.3%	\$28,805,988	\$875,284	3.13%

<sup>\*</sup>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 DRAFT FY 2023 Operating Budget - SCENARIO 28

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Budget	2020-2021 Actual	% Inc.	2021-2022 Budget	\$ Increase vs.	% Inc. vs. Prior Budget	2022-2023 Budget	\$ Increase vs.	% Inc. vs. Prior Budget
110101140													
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$2,774,413	\$3,048,668	0.00%	\$3,083,668	\$309,255	11.15%	\$3,124,118	\$40,450	1.31%
Regional School Transportation	\$214,527	37.11%	\$230,294	7.35%	\$207,000	\$297,704	29.27%	\$207,000	\$0	0.00%	\$275,000	\$68,000	32.85%
(Less: School Choice Sending)	(\$92,624)	57.77%	(\$99,848)	7.80%	(\$85,000)	(\$106,234)	6.40%	(\$100,000)	(\$15,000)	17.65%	(\$100,000)	\$0	0.00%
Total State Aid	\$3,129,651	2.11%	\$3,179,114	1.58%	\$2,896,413	\$3,240,138	1.92%	\$3,190,668	\$294,255	10.16%	\$3,299,118	\$108,450	3.40%
Medicaid Reimbursement	\$39.180	-56.22%	\$36.380	-7.15%	\$50,000	\$37,491	3.05%	\$50,000	\$0	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$40,000		-95.37%	\$40,000	\$0	0.00%	\$40,000		
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$29,500	\$0	-100.00%	\$29,500	\$0	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$119,500	\$63,235	-89.84%	\$119,500	\$0	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Bo	\$0	NM	\$100,000	NM	\$335,000	\$335,000	235.00%	\$335,000	\$0	0.00%	\$542,180	\$207,180	61.84%
Total Revenue Before Assessments	\$3.626.352	12.10%	\$3.901.391	7.58%	\$3,350,913	\$3,638,373	-6.74%	\$3.645.168	\$294,255	8.78%	\$3.960.798	\$315.630	8.66%
1014111011410 201010 710000011101110	\$0,020,002		\$5,551,551	110070	40,000,010	40,000,010	<b>3.1.</b> 1,70	\$0,0.0,.00	<b>\$20.,200</b>	0070	40,000,100	\$0.0,000	0.0070
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14.668.257	2.76%	\$15.099.835	\$15.099.835	2.94%	\$15,589,705	\$489.870	3.24%	\$15.873.179	\$283,474	1.82%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	\$8,364,966	3.61%	\$8,695,830	\$330,864	3.96%	\$9,057,010	\$361,180	4.15%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$23,464,801	3.18%	\$24,285,535	\$820,734	3.50%	\$24,930,189	\$644,654	2.65%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,890,987	\$960,284	3.44%
Excess & Deficiency Funds (Transfer to Stabilization)***	!		\$489,109	NM	\$481,694	\$481,694	-1.52%	\$0	(\$481,694)	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,297,408	\$27,584,868	1.67%	\$27,930,703	\$633,295	2.32%	\$28,890,987	\$960,284	3.44%
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	(\$481,694)	(\$481,694)	-1.5%	\$0	\$481,694	NM	\$0	\$0	
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	\$0	NM	\$0	\$0	NM	\$0	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,643,089	3.82%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,890,987	\$960,284	3.44%
Total Operating Budget (Historical Format)	\$25.250.007	2.000/	\$26,040,674	2.000/	£27 440 744	\$26 72E 04F	2 700/	\$20 2EE 702	64 444 000	4 440/	\$20.24E.007	£060 004	2 400/
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26,010,874	2.98%	\$27,140,714	\$26,735,245	2.78%	\$28,255,703	\$1,114,989	4.11%	\$29,215,987	\$960,284	3.40%
(Less: School Choice)  General Fund Operating Budget (Restated)**	(\$325,000) <b>\$24.934.297</b>	8.33% <b>2.00%</b>	(\$325,000) <b>\$25.685.874</b>	0.00% <b>3.01%</b>	(\$325,000) <b>\$26,815,714</b>	(\$180,000) <b>\$26.555.245</b>	-44.62% <b>3.38%</b>	(\$325,000) <b>\$27.930.703</b>	\$0 <b>\$1,114,989</b>	0.00% <b>4.16%</b>	(\$325,000)	\$0 \$960,284	0.00% <b>3.44%</b>
*Per DESE guidelines. Transportation Aid in excess of budget m						<b>\$∠</b> 6,555,245	3.38%	\$27,930,703	\$1,114,989	4.16%	\$28,890,987	\$960,284	3.44%

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.

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

"FY20 and FY21 budgets amended to transfer \$489K and \$482K fir. Excess & Deficiency to Stabilization. Source of funds: interest income on Memorial School construction bond proceeds & Lincoln St footbridge insurance settlement



## Manchester Essex Regional School District DRAFT FY 2023 Operating Budget - SCENARIO

DOE Account Code	Budget Summary	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF												
=	Superintendent's Office	\$230,782	1.5	\$237,292	1.5	\$243,381	\$245,308	1.5	\$249.466	1.5	\$257,450	\$7,984	3.2%
	Business Office	\$383,107	4.2	\$396.802	=	\$402,140	• ' '	4.2	\$412,069	4.2	\$416.901	\$4,833	:
	District Technology	\$212,649	2.2	\$220,605	2.2	\$222.777		2.2	\$228,434	3.2	\$284.562	\$56,128	24.6%
	Student Services Office	\$234,358	2.5	\$240.209	2.5	\$246,177		2.5	\$252,294	2.5	\$258,564	\$6,270	
	Curriculum Director	\$106,586	0.8	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	0.8	\$118,236	\$2,855	2.5%
	Principals/Asst. Principals	\$669,838	6.0	\$728.071	6.0	\$745,916	\$745,919	6.0	\$764,415	6.0	\$783,375	\$18,960	2.5%
	School Secretaries	\$255,394	5.0	\$264,496	5.0	\$271,964	\$262,992	5.0	\$270,933	5.0	\$277,642	\$6,709	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$108,373		\$119,615		\$128,512	\$124,691		\$131,250	-	\$134,531	\$3,281	2.5%
2305	Classroom Teachers	\$8,259,337	99.2	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$9,139,913	99.8	\$9,076,321	(\$63,592)	-0.7%
2310	Special Ed Teachers	\$2,351,987	32.6	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,903,501	32.8	\$2,992,304	\$88,803	3.1%
2315	Special Ed Team Chairs	\$191,093	2.0	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	2.0	\$205,472	\$8,278	4.2%
2325	Substitute Teachers	\$255,895		\$164,708	0.0	\$139,000	\$308,948	0.0	\$147,000	-	\$147,000	\$0	0.0%
2330	Teaching Assistants*	\$632,061	24.5	\$682,641	24.5	\$700,328	\$626,031	23.4	\$689,485	30.5	\$827,656	\$138,171	20.0%
2340	Library/Media Coordinators	\$137,449	1.5	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	1.0	\$107,079	\$2,612	2.5%
2440	SPED,LEP, H&H Tutors	\$246,177	1.0	\$176,524	1.0	\$166,639	\$165,669	0.0	\$132,520	1.0	\$144,723	\$12,203	9.2%
2710	Guidance/Adj. Counselors	\$543,277	6.8	\$525,285	6.8	\$609,569	\$591,426	6.8	\$634,853	8.0	\$709,934	\$75,082	11.8%
2800	Psychologists	\$279,143	2.0	\$288,692	3.0	\$298,545	\$298,545	3.0	\$308,715	3.0	\$319,209	\$10,494	3.4%
	Nurses	\$269,377	3.0	\$275,668	3.0	\$289,487	\$288,481	3.0	\$293,399	3.0	\$254,822	(\$38,577)	-13.1%
	Transportation/Traffic/Emergency/Title IX	\$8,000		\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	-	\$9,500	\$0	0.0%
	Cafeteria/Recess Aides	\$54,420		\$65,096	0.0	\$64,235	\$71,361	0.0	\$64,235	-	\$64,235	\$0	0.0%
	Athletics (Office & Coaching Stipends)	\$308,833	1.6	\$297,562	1.6	\$346,474	\$288,086	1.6	\$355,049	1.6	\$363,837	\$8,788	2.5%
	Student Activity Stipends	\$136,942		\$131,193	0.0	\$129,265	\$108,152	0.0	\$132,496	-	\$135,809	\$3,312	2.5%
	Custodians	\$122,944	1.0	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	1.0	\$90,445	\$1,645	1.9%
	Facilities Department	\$169,352	2.0	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	2.0	\$182,134	\$4,442	2.5%
	Negotiations, Longevity, Expanded Effort	\$140,244		\$153,840		\$151,253	\$168,547		\$181,300	-	\$131,300	(\$50,000)	-27.6%
Ī	Subtotal SALARIES	\$16,307,616	199.4	\$16,804,339	200.1	\$17,371,980	\$17,118,181	198.7	\$17,984,361	208.9	\$18,293,043	\$308,682	1.72%

<sup>\*</sup>Teaching Assistant FTE increases reflects addition of 1:1 aides to support keeping students in district; added in FY22 after budget was set



### Manchester Essex Regional School District DRAFT FY 2023 Operating Budget - SCENARIO

			1	1				1					
DOE Account Code	Budget Summary	2018-2019 Expended	% Increase	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	% Increase vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
			<u> </u>	'	<u> </u>		<u> </u>						
	OPERATING EXPENSES												
1000	District Admin. Expenses	\$232.610	-4.0%	\$212.783	-8.5%	\$270.432	\$278.427	30.9%	\$272.966	0.9%	\$274.017	\$1,051	0.4%
	Bldg. Instr.Supplies/Equip	\$266,220	-3.1%	\$245,249	-7.9%		\$226,673	-7.6%	\$327,172	0.0%	• ' '	(\$16,748)	-5.1%
	SPED Admin. Expenses	\$66.744	-23.1%	i ' '	-56.6%	i ' '	\$24.794	-14.5%	\$31,600	-2.2%	E ' '	\$0	0.0%
	Bldg. Admin. Expenses	\$35,068	2.1%	\$37.065	5.7%	. , , , ,	\$29,757	-19.7%	\$43,615	0.0%	i ' '	\$2,950	6.8%
	SPED Contracted Services	\$187,672	-13.8%	\$161,480	-14.0%	\$240,000	\$211,494	31.0%	\$240,000	0.0%	± ' '	\$20,000	8.3%
	Professional Development	\$35,660	-46.5%	\$76.048	113.3%	i ' '	\$37.060	-51.3%	\$46,500	0.0%	E ' '	\$0 \$0	0.0%
	New Curriculum Materials	\$8,614	212.2%	(\$18,132)	-310.5%		\$40,584	-323.8%	\$70.000	70.7%	• ' '	\$0 \$0	0.0%
	Instructional Technology**	\$226,753	-12.1%	\$284,576	25.5%	. , , ,	\$320,519	12.6%	\$308,587	8.3%		\$0 \$0	0.0%
	Health Expenses	\$3.187	-45.4%	\$3.015	-5.4%	i ' '	\$3.715	23.2%	\$7,300	0.0%	: · · · · · · · · · · · · · · · · · · ·	\$700	9.6%
	Transportation/Traffic/Security	\$348,439	9.3%	\$344.077	-1.3%		\$353.555	2.8%	\$478.464	20.9%	i ' '	(\$30,264)	-6.3%
	SPED Transportation	\$386,504	6.0%	\$336,108	-13.0%		\$253,485	-24.6%	\$470,625	47.1%	i ' '	\$216,475	46.0%
	Athletics/Student Activities	\$94,464	-3.2%	\$140.154	48.4%		\$32,489	-76.8%	\$96,500	4.3%	± ' '	\$0	0.0%
	Utilities	\$530,999	-0.3%	, .	-15.6%	,	\$549,389	22.6%	\$557.900	-3.8%	i ' '	\$0	0.0%
	Custodial Supplies	\$59,393	24.9%	\$55,800	-6.0%		\$45,491	-18.5%	\$60,000	0.0%	,	\$0	0.0%
	Maintenance	\$629,499	5.3%	\$708,346	12.5%		\$709,114	0.1%	\$701,875	0.0%	• ' '	\$80,256	11.4%
5000	Insurance & Other Benefits	\$4,931,328	3.7%	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,538,530	3.8%	\$5,720,287	\$181,757	3.3%
7000	Facility Capital Expense	\$58,854	-34.8%	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$46,000	-28.1%	\$53,000	\$7,000	15.2%
	SPED Tuition-Out/Summer	\$849,673	23.3%	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$973,709	5.5%	\$1,162,134	\$188,425	19.4%
	Outros COPED ATIONS	\$0.054.004	0.40/	#0 000 F0F	0.00/	<b>*** 7*** 7** 4</b>	** ***	0.50/	£40.074.040	F 40/	*** *** ***	<b>#054.000</b>	0.040/
	Subtotal OPERATIONS	\$8,951,681	3.1%	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,271,342	5.1%	\$10,922,944	\$651,602	6.34%
	(LESS: REDUCTIONS TO BE IDENTIFIED)	*05.050.007	0.40/	****	0.00/	<b>607.440.744</b>	#00 70F 04F	0.00/	*00.055.700	4.40/	#00 04F 007	#000 004	0.400/
	TOTAL	\$25,259,297		\$26,010,874		* , -,	\$26,735,245		\$28,255,703		\$29,215,987	\$960,284	3.40%
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)		(\$325,000)	\$0	0.0%
	Plus: General Fund Transfer to close Food Se	, , -		\$68,444		İ							
	Plus: General Fund Transfer to close Athletics	+ - / -		405 =00 0 : 5	0.551	***		0.551	***	4.551		****	0.4.07
	General Fund Operating Spending	\$25,129,813	2.8%	\$25,789,318	2.6%	· / /	\$26,555,245	2.9%	\$27,930,703	4.2%	\$28,890,987	\$960,284	3.44%
	Contribution to Stabilization Fund	\$0		\$489,109		\$481,694	\$481,694		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$25,129,813	2.8%	\$26,278,427	4.6%	\$27,297,408	\$27,036,939	2.8%	\$27,930,703	2.3%	\$28,890,987	\$960,284	3.44%

<sup>\*</sup>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 DRAFT FY 2023 Operating Budget - SCENARIO C

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Budget	2020-2021 Actual	% Inc.	2021-2022 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$2,774,413	\$3,048,668	0.00%	\$3,083,668	\$309,255	11.15%	\$3,124,118		1.31%
Regional School Transportation	\$214,527	37.11%	\$230,294	7.35%	\$207,000	\$297,704	29.27%	\$207,000	\$0	0.00%	\$275,000		32.85%
(Less: School Choice Sending) Total State Aid	(\$92,624)	57.77% <b>2.11%</b>	(\$99,848)	7.80% <b>1.58%</b>	(\$85,000)	(\$106,234)	6.40% <b>1.92%</b>	(\$100,000)	(\$15,000) <b>\$294.255</b>	17.65% <b>10.16%</b>	(\$100,000) <b>\$3.299.118</b>	\$0 <b>\$108.450</b>	0.00% <b>3.40%</b>
l otal State Ald	\$3,129,651	2.11%	\$3,179,114	1.58%	\$2,896,413	\$3,240,138	1.92%	\$3,190,668	\$294,255	10.16%	\$3,299,118	\$108,450	3.40%
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$50,000	\$37,491	3.05%	\$50,000	\$0	0.00%	\$50.000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$40,000	\$25,744	-95.37%	\$40,000	\$0	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$29,500	\$0	-100.00%	\$29,500	\$0	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$119,500	\$63,235	-89.84%	\$119,500	\$0	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Bu	\$0	NM	\$100,000	NM	\$335,000	\$335,000	235.00%	\$335,000	\$0	0.00%	\$520,000	\$185,000	55.22%
Total Revenue Before Assessments	\$3,626,352	12.10%	\$3,901,391	7.58%	\$3,350,913	\$3,638,373	-6.74%	\$3,645,168	\$294,255	8.78%	\$3,938,618	\$293,450	8.05%
	044074000	0.040/	<b>044000005</b>	0.700/	045 000 005	A45 000 005	0.040/	A45 500 705	A 400 070	0.040/	<b>#45.000.000</b>	#040 000	0.050/
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	\$15,099,835	2.94%	\$15,589,705	\$489,870	3.24%	\$15,909,698		2.05% 4.39%
Essex (Operating Budget)	\$7,836,479	3.20% 3.29%	\$8,073,441	3.02% <b>2.85%</b>	\$8,364,966	\$8,364,966	3.61% <b>3.18%</b>	\$8,695,830	\$330,864	3.96% <b>3.50%</b>	\$9,077,671	\$381,841 <b>\$701.834</b>	4.39% <b>2.89</b> %
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$23,464,801	3.18%	\$24,285,535	\$820,734	3.50%	\$24,987,369	\$701,834	2.89%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,925,987	\$995,284	3.56%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	\$481,694	-1.52%	\$0	(\$481,694)	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,297,408	\$27,584,868	1.67%	\$27,930,703	\$633,295	2.32%	\$28,925,987	\$995,284	3.56%
(I Ct-ib-ti t- Ct-billti Ft)	ro.	NINA	(0.400.400)	NINA	(6404.604)	(0.404.004)	4.50/	ro.	£404.004	NIN 4	r.o.	<b>C</b> O	N. N. A
(Less: Contribution to Stabilization Fund)	\$0	NM		NM NM	(\$481,694)	(\$481,694)	-1.5%	\$0	\$481,694	NM NM	\$0	\$0	NM NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	\$0	NM	\$0	\$0	NM	\$0	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,643,089	3.82%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,925,987	\$995,284	3.56%
						İ							
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26,010,874	2.98%	\$27,140,714	\$26,735,245	2.78%	\$28,255,703	\$1,114,989	4.11%	\$29,250,987	\$995,284	3.52%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$325,000)	(\$180,000)	-44.62%	(\$325,000)	\$0	0.00%	(\$325,000)	\$0	0.00%
General Fund Operating Budget (Restated)**  *Per DESE guidelines Transportation Aid in excess of budget ma	\$24,934,297	2.00%	\$25,685,874	3.01%	\$26,815,714	\$26,555,245	3.38%	\$27,930,703	\$1,114,989	4.16%	\$28,925,987	\$995,284	3.56%

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.

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

"FY20 and FY21 budgets amended to transfer \$489K and \$482K fir. Excess & Deficiency to Stabilization. Source of funds: interest income on Memorial School construction bond proceeds & Lincoln St footbridge insurance settlement



## Manchester Essex Regional School District DRAFT FY 2023 Operating Budget - SCENARIO C

DOE Account Code	Budget Summary	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF												
	Superintendent's Office	\$230.782	1.5	\$237.292	1.5	\$243.381	\$245.308	1.5	\$249.466	1.5	\$257.450	\$7,984	3.2%
1	Business Office	\$383,107	4.2	\$396,802	4.2	\$402,140	\$402,141	4.2	\$412,069	4.2	\$416,901	\$4,833	1.2%
_	District Technology	\$212.649	2.2	\$220.605	2.2	\$222.777	\$202,141	2.2	\$228,434	3.2	\$284.562	\$56.128	24.6%
	Student Services Office	\$234,358	2.5	\$240,003	2.5	\$246,177	\$246,340	2.5	\$252.294	2.5	\$254,562 \$258.564	\$6,270	24.0%
_	Curriculum Director	\$106,586	0.8	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	0.8	\$118,236	\$2,855	2.5%
_	Principals/Asst. Principals	\$669,838	6.0	\$728,071	6.0	\$745,916	\$745,919	6.0	\$764,415	6.0	\$783,375	\$18,960	2.5%
	School Secretaries	\$255,394	5.0	\$264.496	5.0	\$271,964	\$262,992	5.0	\$270,933	5.0	\$277.642	\$6.709	2.5%
	Dept. Heads/Team/Curr. Leaders/PDC	\$108,373	0.0	\$119.615		\$128,512	\$124,691	0.0	\$131,250	-	\$134.531	\$3,281	2.5%
	Classroom Teachers	\$8.259.337	99.2	\$8.518.386	98.9	\$8.761.792	\$8.654.533	99.2	\$9.139.913	99.8	\$9.111.321	(\$28,592)	= 1
	Special Ed Teachers	\$2.351.987	32.6	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,903,501	32.8	\$2,992,304	\$88,803	3.1%
	Special Ed Team Chairs	\$191,093	2.0	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	2.0	\$205,472	\$8,278	4.2%
	Substitute Teachers	\$255,895		\$164.708	0.0	\$139,000	\$308,948	0.0	\$147.000	_	\$147.000	\$0	0.0%
2330	Teaching Assistants*	\$632,061	24.5	\$682.641	24.5	\$700,328	\$626,031	23.4	\$689,485	30.5	\$827,656	\$138,171	20.0%
	Library/Media Coordinators	\$137,449	1.5	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	1.0	\$107,079	\$2,612	2.5%
2440	SPED,LEP, H&H Tutors	\$246,177	1.0	\$176,524	1.0	\$166,639	\$165,669	0.0	\$132,520	1.0	\$144,723	\$12,203	9.2%
2710	Guidance/Adj. Counselors	\$543,277	6.8	\$525,285	6.8	\$609,569	\$591,426	6.8	\$634,853	8.0	\$709,934	\$75,082	11.8%
2800	Psychologists	\$279,143	2.0	\$288,692	3.0	\$298,545	\$298,545	3.0	\$308,715	3.0	\$319,209	\$10,494	3.4%
	Nurses	\$269,377	3.0	\$275,668	3.0	\$289,487	\$288,481	3.0	\$293,399	3.0	\$254,822	(\$38,577)	-13.1%
3300	Transportation/Traffic/Emergency/Title IX	\$8,000		\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	-	\$9,500	\$0	0.0%
3400	Cafeteria/Recess Aides	\$54,420		\$65,096	0.0	\$64,235	\$71,361	0.0	\$64,235	-	\$64,235	\$0	0.0%
3510	Athletics (Office & Coaching Stipends)	\$308,833	1.6	\$297,562	1.6	\$346,474	\$288,086	1.6	\$355,049	1.6	\$363,837	\$8,788	2.5%
3520	Student Activity Stipends	\$136,942		\$131,193	0.0	\$129,265	\$108,152	0.0	\$132,496	-	\$135,809	\$3,312	2.5%
4110	Custodians	\$122,944	1.0	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	1.0	\$90,445	\$1,645	1.9%
4220	Facilities Department	\$169,352	2.0	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	2.0	\$182,134	\$4,442	2.5%
	Negotiations, Longevity, Expanded Effort	\$140,244		\$153,840		\$151,253	\$168,547		\$181,300	-	\$131,300	(\$50,000)	-27.6%
	Subtotal SALARIES	\$16,307,616	199.4	\$16,804,339	200.1	\$17,371,980	\$17,118,181	198.7	\$17,984,361	208.9	\$18,328,043	\$343,682	1.91%

<sup>\*</sup>Teaching Assistant FTE increases reflects addition of 1:1 aides to support keeping students in district; added in FY22 after budget was set



## Manchester Essex Regional School District DRAFT FY 2023 Operating Budget - SCENARIO C

			1			1	1	1					
DOE Account Code	Budget Summary	2018-2019 Expended	% Increase	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	% Increase vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
		1		-		_	<u> </u>		-			-	_
	OPERATING EXPENSES												
	District Admin. Expenses	\$232.610	-4.0%	\$212.783	-8.5%	\$270.432	\$278.427	30.9%	\$272.966	0.9%	\$274.017	\$1,051	0.4%
1	Bldg. Instr.Supplies/Equip	\$266,220	-3.1%	* ,	-7.9%		\$226,673	-7.6%	+ ,	0.0%	: ' '	(\$16,748)	<b>=</b>
	SPED Admin. Expenses	\$66.744	-23.1%		-56.6%	\$32,300	\$24.794	-14.5%		-2.2%	£ ' '	\$0	0.0%
	Bldg. Admin. Expenses	\$35,068	2.1%	+ -,	5.7%		\$29,757	-19.7%		0.0%		\$2,950	
	SPED Contracted Services	\$187,672	-13.8%	' '	-14.0%		\$211,494	31.0%		0.0%	• ' '	\$20,000	8.3%
	Professional Development	\$35,660	-46.5%	\$76.048	113.3%	\$46,500	\$37.060	-51.3%	\$46.500	0.0%		\$0	0.0%
	New Curriculum Materials	\$8,614	212.2%	(\$18,132)			\$40,584	-323.8%		70.7%	• ' '	\$0 \$0	0.0%
	Instructional Technology**	\$226,753	-12.1%	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	8.3%	,	\$0 \$0	0.0%
	Health Expenses	\$3.187	-45.4%	\$3.015	-5.4%		\$3.715	23.2%	\$7,300	0.0%	· ' '	\$700	9.6%
	Transportation/Traffic/Security	\$348,439	9.3%	\$344.077	-1.3%		\$353,555	2.8%	\$478.464	20.9%	· ' '	(\$30,264)	-6.3%
	SPED Transportation	\$386,504	6.0%	* - / -	-13.0%		\$253,485	-24.6%		47.1%	: ' '	\$216,475	46.0%
	Athletics/Student Activities	\$94,464	-3.2%	\$140.154	48.4%		\$32,489	-76.8%		4.3%	i ' '	\$0	0.0%
4100	Utilities	\$530,999	-0.3%	\$448.274	-15.6%	: ' '	\$549,389	22.6%		-3.8%	· · ·	\$0	0.0%
4110	Custodial Supplies	\$59,393	24.9%	* -,	-6.0%	+ /	\$45,491	-18.5%	* ,	0.0%	,	\$0	0.0%
4200	Maintenance	\$629,499	5.3%	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$701,875	0.0%	\$782,131	\$80,256	11.4%
5000	Insurance & Other Benefits	\$4,931,328	3.7%	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,538,530	3.8%	\$5,720,287	\$181,757	3.3%
7000	Facility Capital Expense	\$58,854	-34.8%	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$46,000	-28.1%	\$53,000	\$7,000	15.2%
9100	SPED Tuition-Out/Summer	\$849,673	23.3%	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$973,709	5.5%	\$1,162,134	\$188,425	19.4%
	Subtotal OPERATIONS	\$8,951,681	3.1%	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,271,342	5.1%	\$10,922,944	\$651,602	6.34%
	(LESS: REDUCTIONS TO BE IDENTIFIED)												
	TOTAL	\$25,259,297	2.1%	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	4.1%	\$29,250,987	\$995,284	3.52%
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)		(\$325,000)	\$0	0.0%
	Plus: General Fund Transfer to close Food Se	\$177,202		\$68,444									
	Plus: General Fund Transfer to close Athletics	\$18,314											
	General Fund Operating Spending	\$25,129,813	2.8%	\$25,789,318	2.6%	\$26,815,714	\$26,555,245	2.9%	\$27,930,703	4.2%	\$28,925,987	\$995,284	3.56%
	Contribution to Stabilization Fund	\$0		\$489,109		\$481,694	\$481,694		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$25,129,813	2.8%	\$26,278,427	4.6%	\$27,297,408	\$27,036,939	2.8%	\$27,930,703	2.3%	\$28,925,987	\$995,284	3.56%

<sup>\*</sup>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 DRAFT FY 2023 Operating Budget - SCENARIO **D**

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Budget	2020-2021 Actual	% Inc.	2021-2022 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
0	<b>#</b> 0.007.740	4.000/	<b>***</b> 0.40 000	4.000/	<b>#0.774.440</b>	<b>20.040.000</b>	2 222/	40,000,000	****	44.450/	00.101.110	040.450	1.010/
Chapter 70 Aid Regional School Transportation	\$3,007,748 \$214.527	1.36% 37.11%	\$3,048,668 \$230,294	1.36% 7.35%	\$2,774,413 \$207.000		0.00% 29.27%	\$3,083,668 \$207.000	\$309,255 \$0	11.15% 0.00%	\$3,124,118 \$275.000		1.31% 32.85%
(Less: School Choice Sending)	(\$92,624)	57.77%	(\$99,848)	7.80%	(\$85,000)	(\$106,234)	6.40%	(\$100,000)	(\$15,000)	17.65%	(\$100,000)		0.00%
Total State Aid	\$3,129,651	2.11%	\$3,179,114	1.58%	\$2,896,413		1.92%	\$3,190,668	\$294,255	10.16%	\$3,299,118		3.40%
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$50,000	\$37,491	3.05%	\$50,000	\$0	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$40,000	\$25,744	-95.37%	\$40,000	\$0	0.00%	\$40,000		0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$29,500	\$0	-100.00%	\$29,500	\$0	0.00%	\$29,500		0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$119,500	\$63,235	-89.84%	\$119,500	\$0	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Bo	\$0	NM	\$100,000	NM	\$335,000	\$335,000	235.00%	\$335,000	\$0	0.00%	\$518,000	\$183,000	54.63%
Total Revenue Before Assessments	\$3,626,352	12.10%	\$3,901,391	7.58%	\$3,350,913	\$3,638,373	-6.74%	\$3,645,168	\$294,255	8.78%	\$3,936,618	\$291,450	8.00%
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14.668.257	2.76%	\$15,099,835	\$15,099,835	2.94%	\$15,589,705	\$489,870	3.24%	\$16.002.481	\$412,776	2.65%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	\$8,364,966	3.61%	\$8,695,830	\$330,864	3.96%	\$9,129,888	\$434,058	4.99%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$23,464,801	3.18%	\$24,285,535	\$820,734	3.50%	\$25,132,369	\$846,834	3.49%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$29,068,987	\$1,138,284	4.08%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	\$481,694	-1.52%	\$0	(\$481,694)	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,297,408	\$27,584,868	1.67%	\$27,930,703	\$633,295	2.32%	\$29,068,987	\$1,138,284	4.08%
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	(\$481,694)	(\$481,694)	-1.5%	\$0	\$481,694	NM	\$0	\$0	NM
(Less: Contribution to Stabilization Fund) (Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	\$0	NM	\$0	\$0	NM	\$0	\$401,094	NM	\$0 \$0	\$0 \$0	
,	,, ,		,			* -			• -			• -	
Available General Fund Resources	\$25,662,889	4.28%	\$26,643,089	3.82%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$29,068,987	\$1,138,284	4.08%
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26.010.874	2.98%	\$27,140,714	\$26,735,245	2.78%	\$28,255,703	\$1,114,989	4.11%	\$29,393,987	\$1,138,284	4.03%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$325,000)	(\$180,000)	-44.62%	(\$325,000)	\$0	0.00%	(\$325,000)	\$0	
General Fund Operating Budget (Restated)**	\$24.934.297	2.00%	\$25.685.874	3.01%	\$26.815.714	\$26.555.245	3.38%	\$27.930.703	\$1.114.989	4.16%	\$29.068.987	\$1.138.284	4.08%

Final Draft for School Committee, 3/1/22 - SCENARIO 3

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.

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DOE Account Code	Budget Summary	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF												
	Superintendent's Office	\$230.782	1.5	\$237.292	1.5	\$243.381	\$245.308	1.5	\$249.466	1.5	\$257.450	\$7,984	3.2%
	Business Office	\$383,107	=	\$396.802	4.2	\$402,140	\$402,141	4.2	\$412.069	4.2	\$416,901	\$4,833	
1450	District Technology	\$212,649	2.2	\$220,605	2.2	\$222,777	\$202,213	2.2	\$228,434	3.2	\$284,562	\$56,128	24.6%
	Student Services Office	\$234,358	2.5	\$240,209	2.5	\$246,177	\$246,340	2.5	\$252,294	2.5	\$258,564	\$6,270	2.5%
2110	Curriculum Director	\$106,586	0.8	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	0.8	\$118,236	\$2,855	2.5%
2210	Principals/Asst. Principals	\$669,838	6.0	\$728,071	6.0	\$745,916	\$745,919	6.0	\$764,415	6.0	\$783,375	\$18,960	2.5%
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2300	Dept. Heads/Team/Curr. Leaders/PDC	\$108,373		\$119,615		\$128,512	\$124,691		\$131,250	-	\$134,531	\$3,281	2.5%
2305	Classroom Teachers	\$8,259,337	99.2	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$9,139,913	99.8	\$9,261,321	\$121,408	1.3%
2310	Special Ed Teachers	\$2,351,987	32.6	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,903,501	32.8	\$2,992,304	\$88,803	3.1%
2315	Special Ed Team Chairs	\$191,093	2.0	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	2.0	\$205,472	\$8,278	4.2%
2325	Substitute Teachers	\$255,895		\$164,708	0.0	\$139,000	\$308,948	0.0	\$147,000	-	\$147,000	\$0	0.0%
2330	Teaching Assistants*	\$632,061	24.5	\$682,641	24.5	\$700,328	\$626,031	23.4	\$689,485	30.5	\$827,656	\$138,171	20.0%
2340	Library/Media Coordinators	\$137,449	1.5	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	1.0	\$107,079	\$2,612	2.5%
2440	SPED,LEP, H&H Tutors	\$246,177	1.0	\$176,524	1.0	\$166,639	\$165,669	0.0	\$132,520	1.0	\$144,723	\$12,203	9.2%
2710	Guidance/Adj. Counselors	\$543,277	6.8	\$525,285	6.8	\$609,569	\$591,426	6.8	\$634,853	8.0	\$709,934	\$75,082	11.8%
2800	Psychologists	\$279,143	2.0	\$288,692	3.0	\$298,545	\$298,545	3.0	\$308,715	3.0	\$319,209	\$10,494	3.4%
	Nurses	\$269,377	3.0	\$275,668	3.0	\$289,487	\$288,481	3.0	\$293,399	3.0	\$254,822	(\$38,577)	
	Transportation/Traffic/Emergency/Title IX	\$8,000		\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	-	\$9,500	\$0	0.0%
	Cafeteria/Recess Aides	\$54,420		\$65,096	0.0	\$64,235	\$71,361	0.0	\$64,235	-	\$64,235	\$0	0.0%
	Athletics (Office & Coaching Stipends)	\$308,833	1.6	\$297,562	1.6	\$346,474	\$288,086	1.6	\$355,049	1.6	\$363,837	\$8,788	2.5%
	Student Activity Stipends	\$136,942		\$131,193	0.0	\$129,265	\$108,152	0.0	\$132,496	-	\$135,809	\$3,312	2.5%
	Custodians	\$122,944	1.0	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	1.0	\$90,445	\$1,645	1.9%
	Facilities Department	\$169,352	2.0	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	2.0	\$182,134	\$4,442	2.5%
	Negotiations, Longevity, Expanded Effort	\$140,244		\$153,840		\$151,253	\$168,547		\$181,300	-	\$124,300	(\$57,000)	-31.4%
	Subtotal SALARIES	\$16,307,616	199.4	\$16,804,339	200.1	\$17,371,980	\$17,118,181	198.7	\$17,984,361	208.9	\$18,471,043	\$486,682	2.71%

<sup>\*</sup>Teaching Assistant FTE increases reflects addition of 1:1 aides to support keeping students in district; added in FY22 after budget was set



# Manchester Essex Regional School District DRAFT FY 2023 Operating Budget - SCENARIO D

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DOE Account Code	Budget Summary	2018-2019 Expended	% Increase	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	% Increase vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES												
	District Admin. Expenses	\$232,610	-4.0%	\$212,783	-8.5%		\$278,427	30.9%	\$272,966	0.9%	• '	\$1,051	0.4%
	Bldg. Instr.Supplies/Equip	\$266,220	-3.1%	\$245,249	-7.9%	\$327,172	\$226,673	-7.6%	\$327,172	0.0%	\$310,424	(\$16,748)	-5.1%
2100	SPED Admin. Expenses	\$66,744	-23.1%	\$28,984	-56.6%		\$24,794	-14.5%		-2.2%	± ' '	\$0	0.0%
	Bldg. Admin. Expenses	\$35,068	2.1%	\$37,065	5.7%	\$43,615	\$29,757	-19.7%	\$43,615	0.0%	\$46,565	\$2,950	6.8%
2300	SPED Contracted Services	\$187,672	-13.8%	\$161,480	-14.0%	\$240,000	\$211,494	31.0%	\$240,000	0.0%	\$260,000	\$20,000	8.3%
2350	Professional Development	\$35,660	-46.5%	\$76,048	113.3%	\$46,500	\$37,060	-51.3%	\$46,500	0.0%	\$46,500	\$0	0.0%
	New Curriculum Materials	\$8,614	212.2%	(\$18,132)	-310.5%	\$41,000	\$40,584	-323.8%	\$70,000	70.7%	\$70,000	\$0	0.0%
2451	Instructional Technology**	\$226,753	-12.1%	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	8.3%	\$308,587	\$0	0.0%
3200	Health Expenses	\$3,187	-45.4%	\$3,015	-5.4%	\$7,300	\$3,715	23.2%	\$7,300	0.0%	\$8,000	\$700	9.6%
	Transportation/Traffic/Security	\$348,439	9.3%	\$344,077	-1.3%		\$353,555	2.8%		20.9%		(\$30,264)	-6.3%
	SPED Transportation	\$386,504	6.0%	\$336,108	-13.0%	\$320,000	\$253,485	-24.6%	i ' '	47.1%	i ' '	\$216,475	46.0%
3500	Athletics/Student Activities	\$94,464	-3.2%	\$140,154	48.4%	\$92,500	\$32,489	-76.8%	\$96,500	4.3%	\$96,500	\$0	0.0%
4100	Utilities	\$530,999	-0.3%	\$448,274	-15.6%	\$579,901	\$549,389	22.6%	\$557,900	-3.8%	\$557,900	\$0	0.0%
4110	Custodial Supplies	\$59,393	24.9%	\$55,800	-6.0%	\$60,000	\$45,491	-18.5%		0.0%	• ' '	\$0	0.0%
4200	Maintenance	\$629,499	5.3%	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$701,875	0.0%	\$782,131	\$80,256	11.4%
	Insurance & Other Benefits	\$4,931,328	3.7%	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,538,530	3.8%	\$5,720,287	\$181,757	3.3%
7000	Facility Capital Expense	\$58,854	-34.8%	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$46,000	-28.1%	\$53,000	\$7,000	15.2%
9100	SPED Tuition-Out/Summer	\$849,673	23.3%	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$973,709	5.5%	\$1,162,134	\$188,425	19.4%
	Subtotal OPERATIONS	\$8,951,681	3.1%	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,271,342	5.1%	\$10,922,944	\$651,602	6.34%
	(LESS: REDUCTIONS TO BE IDENTIFIED)												
	TOTAL	\$25,259,297	2.1%	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	4.1%	\$29,393,987	\$1,138,284	4.03%
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)		(\$325,000)	\$0	0.0%
	Plus: General Fund Transfer to close Food Se	\$177,202		\$68,444									
	Plus: General Fund Transfer to close Athletics	\$18,314											
	General Fund Operating Spending	\$25,129,813	2.8%	\$25,789,318	2.6%	\$26,815,714	\$26,555,245	2.9%	\$27,930,703	4.2%	\$29,068,987	\$1,138,284	4.08%
	Contribution to Stabilization Fund	\$0		\$489,109		\$481,694	\$481,694		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$25,129,813	2.8%	\$26,278,427	4.6%	\$27,297,408	\$27,036,939	2.8%	\$27,930,703	2.3%	\$29,068,987	\$1,138,284	4.08%

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