



Manchester Essex Regional School District

FY 2020 Operating Budget

Table of Contents - Operating Budget

1	Revenue Summary	10	Non-Instructional Services
2	Budget Summary - Salaries	11	District-Wide Instructional Services
3	Budget Summary - Operating Expenses	12	Student Services/Special Education
4	Memorial Elementary	13	Budget Totals
5	Essex Elementary	14	Current Enrollment
6	High School	15	Enrollment History
7	Middle School	16	Teacher Salary Scale & Dispersion
8	District Administration	16a	FY-19 & FY-21 Teacher Salary Scale
9	Facilities	17	Assessment Calculation



Manchester Essex Regional School District FY 2020 Operating Budget

Revenue	2015 - 2016 Actual	% Increase	2016-2017 Actual	% Increase	2017-2018 Budget	2017-2018 Actual	% Increase	2018-2019 Budget	% Inc. vs. Prior Budget	2019-2020 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$2,850,168	1.3%	\$2,926,988	2.7%	\$2,926,838	\$2,967,368	1.4%	\$2,970,741	1.50%	\$3,033,748	\$63,007	2.12%
Regional School Transportation (Less: School Choice Sending)	\$154,108 (\$67,361)	22.0% 15.3%	\$141,729 (\$51,738)	-8.0% -23.2%	\$125,000 (\$60,000)	\$156,460 (\$58,707)	10.4% 13.5%	\$130,000 (\$55,000)	4.00% -8.33%	\$140,000 (\$55,000)	\$10,000 \$0	7.69% 0.00%
Total State Aid	\$2,936,915	1.9%	\$3,016,979	2.7%	\$2,991,838	\$3,065,121	1.6%	\$3,045,741	1.80%	\$3,118,748	\$73,007	2.40%
Medicaid Reimbursement	\$46,902	18.9%	\$57,057	21.7%	\$35,000	\$89,488	56.8%	\$50,000	42.86%	\$50,000	\$0	0.00%
Earnings on Investments	\$13,491	98.5%	\$15,309	13.5%	\$5,000	\$37,319	143.8%	\$12,000	140.00%	\$25,000	\$13,000	108.33%
Other Miscellaneous	\$29,963	-18.9%	\$27,393	-8.6%	\$28,000	\$42,996	57.0%	\$25,000	-10.71%	\$29,500	\$4,500	18.00%
Total Miscellaneous Income	\$90,356	8.6%	\$99,759	10.4%	\$68,000	\$169,802	70.2%	\$87,000	27.94%	\$104,500	\$17,500	20.11%
Excess & Deficiency Funds		-100.0%	\$0		\$0	\$0		\$0	NM	\$100,000	\$100,000	NM
Total Revenue Before Assessments	\$3,027,271	-4.3%	\$3,116,738	3.0%	\$3,059,838	\$3,234,923	3.8%	\$3,132,741	2.38%	\$3,323,248	\$190,507	6.08%
Manchester (Operating Budget)***	\$12,849,743	9.29%	\$13,320,239	3.66%	\$13,813,861	\$13,813,861	3.71%	\$14,274,688	3.34%	\$14,668,257	\$393,569	2.76%
Essex (Operating Budget)***	\$7,228,425	8.45%	\$7,423,549	2.70%	\$7,593,144	\$7,593,144	2.28%	\$7,836,479	3.20%	\$8,073,441	\$236,963	3.02%
Town Assessments	\$20,078,169	8.99%	\$20,743,788	3.32%	\$21,407,006	\$21,407,006	3.20%	\$22,111,166	3.29%	\$22,741,698	\$630,532	2.85%
TOTAL GENERAL FUND REVENUE	\$23,105,440	7.03%	\$23,860,526	3.27%	\$24,466,844	\$24,641,929	3.27%	\$25,243,907	3.18%	\$26,064,946	\$821,039	3.25%
(Less: Contribution to Stabilization Fund)	\$0		\$0		\$0	\$0		\$0	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$58,108)		(\$45,729)		\$0	\$0		\$0	NM	\$0	\$0	NM
(Less: Contribution to Memorial Feasibility)	(\$200,000)		\$0		\$0	\$0		\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$22,847,332	5.99%	\$23,814,797	4.23%	\$24,466,844	\$24,641,929	3.47%	\$25,243,907	3.18%	\$26,064,946	\$821,039	3.25%
Total Operating Budget (Historical Format)	\$22,822,815	5.42%	\$23,705,926	3.87%	\$24,896,844	\$24,744,362	4.38%	\$25,618,906	2.90%	\$26,389,946	\$771,040	3.01%
(Less: School Choice)	(\$340,946)		(\$325,000)		(\$430,000)	(\$300,000)		(\$375,000)	-12.79%	(\$325,000)	\$50,000	-13.33%
General Fund Operating Budget (Restated)**	\$22,481,869	4.57%	\$23,380,926	4.00%	\$24,466,844	\$24,444,362	4.55%	\$25,243,906	3.18%	\$26,064,946	\$821,040	3.25%

*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

***Preliminary FY-20 apportionment, pending final formula inputs from DOR in late January



Manchester Essex Regional School District

FY 2020 Operating Budget

DOE Account Code	Budget Summary	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017 - 2018 Budget	2017 - 2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2019-2020 Staffing Level	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF												
1210	Superintendent's Office	\$212,345	1.5	\$218,643	1.5	\$227,593	\$225,715	1.5	\$231,895	1.5	\$237,568	\$5,673	2.4%
1410	Business Office	\$334,531	4.2	\$335,335	4.2	\$338,943	\$336,383	4.2	\$380,103	4.2	\$389,606	\$9,503	2.5%
1450	District Technology	\$201,138	2.2	\$205,688	2.2	\$208,058	\$208,058	2.2	\$211,897	2.2	\$217,187	\$5,290	2.5%
2110	Student Services Office	\$218,791	2.5	\$224,223	2.5	\$229,792	\$229,793	2.5	\$234,358	2.5	\$240,179	\$5,821	2.5%
2110	Curriculum Director	\$101,090	0.8	\$102,000	0.8	\$105,750	\$105,750	0.8	\$106,586	0.8	\$109,221	\$2,635	2.5%
2210	Principals/Asst. Principals	\$563,781	4.5	\$540,323	5.1	\$608,117	\$608,116	5.5	\$658,406	5.5	\$674,716	\$16,310	2.5%
2210	School Secretaries	\$245,479	5.0	\$251,102	5.0	\$259,772	\$260,570	5.0	\$256,857	5.0	\$265,392	\$8,534	3.3%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$103,405		\$116,687		\$118,647	\$102,934		\$120,426		\$123,437	\$3,010	2.5%
2305	Classroom Teachers	\$7,652,683	101.9	\$7,761,747	100.0	\$8,039,769	\$8,035,592	100.1	\$8,296,681	100.1	\$8,706,682	\$410,001	4.9%
2310	Special Ed Teachers*	\$1,771,448	25.3	\$1,926,390	27.9	\$2,210,342	\$2,203,338	30.3	\$2,431,253	30.1	\$2,547,079	\$115,826	4.8%
2315	Special Ed Team Chairs	\$189,038	2.0	\$184,126	2.0	\$188,269	\$188,269	2.0	\$191,093	2.0	\$195,870	\$4,777	2.5%
2325	Substitute Teachers	\$179,747		\$326,588		\$133,000	\$131,743		\$161,000		\$139,000	(\$22,000)	-13.7%
2330	Teaching Assistants*	\$769,751	34.8	\$908,781	31.9	\$884,353	\$888,216	22.6	\$637,951	22.6	\$630,978	(\$6,973)	-1.1%
2340	Library/Media Coordinators	\$202,568	2.4	\$189,612	2.0	\$181,340	\$180,125	1.5	\$138,887	1.5	\$145,040	\$6,153	4.4%
2440	SPED, LEP, H&H Tutors	\$129,940		\$161,843		\$199,223	\$183,651		\$245,082		\$256,612	\$11,529	4.7%
2710	Guidance/Adj. Counselors	\$512,971	7.4	\$633,647	7.8	\$674,567	\$647,068	6.8	\$546,629	6.8	\$585,023	\$38,394	7.0%
2800	Psychologists	\$234,658	2.0	\$245,783	2.0	\$254,117	\$275,180	2.0	\$279,782	2.0	\$288,692	\$8,910	3.2%
3200	Nurses	\$263,531	3.0	\$260,147	3.0	\$267,712	\$268,979	3.0	\$276,078	3.0	\$282,744	\$6,666	2.4%
3300	Transportation/Traffic/Emergency/Title IX	\$5,000		\$5,000		\$9,500	\$8,000		\$8,000		\$8,000	\$0	0.0%
3400	Cafeteria/Recess Aides	\$45,059		\$66,027		\$65,501	\$67,432		\$54,549		\$63,411	\$8,862	16.2%
3510	Athletics (Office & Coaching Stipends)	\$261,598	1.5	\$308,307	1.5	\$324,861	\$305,596	1.5	\$323,918	1.5	\$331,916	\$7,998	2.5%
3520	Student Activity Stipends	\$120,810		\$131,553		\$121,218	\$133,094		\$133,036		\$126,112	(\$6,924)	-5.2%
4110	Custodians	\$197,901	3.5	\$220,670	2.5	\$190,405	\$190,716	1.5	\$115,139	1.5	\$116,454	\$1,315	1.1%
4220	Facilities Department	\$141,638	2.0	\$159,119	2.0	\$163,097	\$162,394	2.0	\$165,594	2.0	\$168,683	\$3,089	1.9%
	Negotiations, Longevity, Expanded Effort**	\$111,904		\$113,264		\$116,500	\$114,077		\$146,500		\$26,250	(\$120,250)	-82.1%
	Subtotal SALARIES	\$14,770,807	206.5	\$15,596,607	203.9	\$16,120,446	\$16,060,789	195.0	\$16,351,701	194.8	\$16,875,850	\$524,149	3.2%

*Assumes 2.6 Special Ed Teachers moved from IDEA grant to Budget in FY19 to save fringe. Offset by 7.8 TA moving from Budget to grant. Total savings = \$17,500

**FY20 reduction of \$125K in Expanded Effort line (net of \$150K longevity, sick buy back expense) includes individual cuts that have yet-to-be finalized by School Committee



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DOE Account Code	Budget Summary	Expended 2015-2016	% Increase	2016-2017 Expended	% Increase	2017 - 2018 Budget	2017 - 2018 Expended	% Increase vs. Prior Budget	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES												
1000	District Admin. Expenses	\$236,160	24.0%	\$251,923	6.7%	\$237,191	\$242,417	-3.8%	\$266,533	12.4%	\$294,733	\$28,200	10.6%
2000	Bldg. Instr. Supplies/Equip	\$329,304	9.5%	\$306,253	-7.0%	\$284,026	\$274,748	-10.3%	\$328,887	15.8%	\$327,219	(\$1,668)	-0.5%
2100	SPED Admin. Expenses	\$20,073	-1.3%	\$58,405	191.0%	\$73,000	\$86,768	48.6%	\$31,000	-57.5%	\$31,750	\$750	2.4%
2210	Bldg. Admin. Expenses	\$39,156	1.9%	\$45,968	17.4%	\$35,906	\$34,355	-25.3%	\$43,447	21.0%	\$43,705	\$258	0.6%
2300	SPED Contracted Services	\$310,584	63.9%	\$217,034	-30.1%	\$225,000	\$217,773	0.3%	\$300,000	33.3%	\$250,000	(\$50,000)	-16.7%
2350	Professional Development	\$51,666	5.3%	\$100,608	94.7%	\$50,500	\$66,671	-33.7%	\$46,500	-7.9%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	\$85,268	166.4%	\$15,133	-82.3%	\$32,000	(\$17,241)	-213.9%	\$41,000	28.1%	\$41,000	\$0	0.0%
2451	Instructional Technology**	\$203,621	-7.2%	\$273,912	34.5%	\$245,266	\$277,876	1.4%	\$237,254	-3.3%	\$237,254	\$0	0.0%
3200	Health Expenses	\$7,511	-0.1%	\$6,798	-9.5%	\$6,550	\$5,834	-14.2%	\$6,550	0.0%	\$6,650	\$100	1.5%
3300	Transportation/Traffic	\$300,106	-6.8%	\$269,409	-10.2%	\$320,056	\$318,870	18.4%	\$377,264	17.9%	\$401,480	\$24,216	6.4%
3300	SPED Transportation	\$246,579	-13.3%	\$224,013	-9.2%	\$355,000	\$364,455	62.7%	\$436,800	23.0%	\$404,900	(\$31,900)	-7.3%
3500	Athletics/Student Activities	\$75,819	-1.6%	\$72,553	-4.3%	\$104,000	\$97,598	34.5%	\$84,213	-19.0%	\$91,213	\$7,000	8.3%
4100	Utilities	\$456,717	-5.4%	\$489,905	7.3%	\$529,000	\$532,643	8.7%	\$516,500	-2.4%	\$579,900	\$63,400	12.3%
4110	Custodial Supplies	\$47,720	3.8%	\$80,274	68.2%	\$48,500	\$47,550	-40.8%	\$57,500	18.6%	\$57,500	\$0	0.0%
4200	Maintenance	\$511,967	-24.4%	\$528,798	3.3%	\$610,864	\$597,643	13.0%	\$634,500	3.9%	\$648,000	\$13,500	2.1%
5000	Insurance & Other Benefits	\$3,812,589	7.2%	\$4,130,838	8.3%	\$4,864,992	\$4,756,110	15.1%	\$5,165,553	6.2%	\$5,288,859	\$123,306	2.4%
7000	Facility Capital Expense	\$396,476	566.0%	\$162,258	-59.1%	\$91,000	\$90,285	-44.4%	\$65,000	-28.6%	\$65,000	\$0	0.0%
9100	SPED Tuition-Out/Summer	\$920,693	11.4%	\$875,237	-4.9%	\$663,547	\$689,218	-21.3%	\$628,704	-5.3%	\$698,433	\$69,729	11.1%
	Subtotal OPERATIONS	\$8,052,009	9.1%	\$8,109,319	0.7%	\$8,776,398	\$8,683,573	7.1%	\$9,267,206	5.6%	\$9,514,096	\$246,891	2.7%
	TOTAL	\$22,822,815	5.4%	\$23,705,926	3.9%	\$24,896,844	\$24,744,362	4.4%	\$25,618,906	2.9%	\$26,389,946	\$771,040	3.0%
	(Less: Funded Outside of General Fund)	(\$340,946)	127.3%	(\$325,000)		(\$430,000)	(\$300,000)		(\$375,000)		(\$325,000)	\$50,000	
	Plus: General Fund Transfer to close Food	\$64,639											
	General Fund Operating Spending	\$22,546,508	4.9%	\$23,380,926	3.7%	\$24,466,844	\$24,444,362	4.5%	\$25,243,906	3.2%	\$26,064,946	\$821,040	3.3%
	Contribution to fund Memorial Feasibility	\$200,000		\$0		\$0	\$0		\$0		\$0	\$0	
	Contribution to Stabilization Fund	\$0		\$0		\$0	\$0		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$22,746,508	5.8%	\$23,380,926	2.8%	\$24,466,844	\$24,444,362	4.5%	\$25,243,906	3.2%	\$26,064,946	\$821,040	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 2020 Budget

DOE Account Code	Memorial Elementary	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Staffing Level	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal	1.0	\$118,663	1.0	\$121,630	1.0	\$125,000	\$125,000	1.0	\$127,500	2.0%	1.0	\$130,688	\$3,187	2.5%
2210	Secretary	1.0	\$51,194	1.0	\$52,474	1.0	\$53,786	\$53,866	1.0	\$54,862	2.0%	1.0	\$56,233	\$1,372	2.5%
2305	Classroom Teachers	26.4	\$1,828,586	25.6	\$1,881,229	25.6	\$1,981,482	\$1,971,135	24.8	\$1,982,009	0.0%	24.8	\$2,077,442	\$95,432	4.8%
2310	Special Ed Teachers*	6.1	\$460,582	7.5	\$537,853	8.9	\$699,884	\$707,132	10.2	\$820,212	17.2%	10.0	\$867,703	\$47,491	5.8%
2315	Special Ed Team Chair	0.6	\$55,950	0.6	\$54,393	0.6	\$55,617	\$55,617	0.6	\$56,451	1.5%	0.6	\$57,862	\$1,411	2.5%
2325	Substitutes		\$62,569		\$76,021		\$45,000	\$67,566		\$73,000	62.2%		\$66,000	(\$7,000)	-9.6%
2330	Teaching Assistants*	13.9	\$339,934	12.4	\$317,088	10.7	\$279,890	\$279,933	7.7	\$204,401	-27.0%	7.7	\$211,031	\$6,630	3.2%
2340	Library/Media Coordinator	1.0	\$76,009	1.0	\$81,697	1.0	\$87,170	\$85,955	1.0	\$91,095	4.5%	1.0	\$96,053	\$4,958	5.4%
2710	Guidance Counselor	0.8	\$51,454	0.8	\$54,308	0.8	\$57,396	\$40,460	0.8	\$60,151	4.8%	0.8	\$63,594	\$3,443	5.7%
2800	Psychologist	1.0	\$69,362	1.0	\$76,667	1.0	\$80,935	\$87,250	1.0	\$98,745	22.0%	1.0	\$100,933	\$2,188	2.2%
3200	Nurse	1.0	\$67,929	1.0	\$69,288	1.0	\$70,847	\$70,847	1.0	\$71,910	1.5%	1.0	\$75,334	\$3,424	4.8%
3400	Cafeteria/Recess Aides		\$24,205		\$41,044		\$36,038	\$37,058		\$26,138	-27.5%		\$35,000	\$8,862	33.9%
3520	Student Activity Stipends		\$10,309		\$15,128		\$9,423	\$13,482		\$11,564	22.7%		\$9,804	(\$1,761)	-15.2%
4110	Custodians	0.0	\$96	0.0	\$130		\$0	\$173		\$0			\$0	\$0	
	Subtotal SALARIES	52.8	\$3,216,842	51.9	\$3,378,952	51.6	\$3,582,468	\$3,595,473	49.1	\$3,678,039	2.7%	48.9	\$3,847,676	\$169,638	4.6%
OPERATING EXPENSES															
2000	Instructional Supplies		\$92,087		\$91,874		\$77,709	\$79,537		\$80,868	4.1%		\$81,400	\$532	0.7%
2210	Administrative Expenses		\$7,663		\$7,335		\$7,900	\$6,520		\$8,942	13.2%		\$8,400	(\$542)	-6.1%
2451	Instructional Technology		\$46,236		\$56,577		\$56,750	\$55,013		\$54,500	-4.0%		\$54,500	\$0	0.0%
4100	Utilities		\$117,828		\$136,507		\$160,000	\$130,429		\$160,000	0.0%		\$143,057	(\$16,943)	-10.6%
	Subtotal OPERATIONS		\$263,814		\$292,293		\$302,359	\$271,498		\$304,310	0.6%		\$287,357	(\$16,953)	-5.6%
	TOTAL		\$3,480,657		\$3,671,245		\$3,884,827	\$3,866,972		\$3,982,349	2.5%		\$4,135,034	\$152,685	3.8%

*Assumes 1.0 Special Ed Teacher moved from IDEA grant to Budget in FY19 to save fringe. Offset by 2.9 TA moving from Budget to grant. Total savings = \$6,500



Manchester Essex Regional School District

FY 2020 Budget

DOE Account Code	Essex Elementary	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Staffing Level	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal	1.0	\$116,357	1.0	\$119,228	1.0	\$122,172	\$122,171	1.0	\$124,585	2.0%	1.0	\$127,662	\$3,077	2.5%
2210	Secretary	1.0	\$51,194	1.0	\$52,474	1.0	\$53,786	\$53,786	1.0	\$49,862	-7.3%	1.0	\$51,250	\$1,388	2.8%
2305	Classroom Teachers	17.1	\$1,384,320	17.2	\$1,391,049	17.3	\$1,478,288	\$1,469,955	16.6	\$1,408,836	-4.7%	16.6	\$1,473,781	\$64,945	4.6%
2310	Special Ed Teachers*	4.2	\$307,326	4.4	\$317,141	5.0	\$398,463	\$397,007	5.7	\$453,987	13.9%	5.7	\$471,292	\$17,306	3.8%
2315	Special Ed Team Chair	0.4	\$37,300	0.4	\$36,262	0.4	\$37,078	\$37,078	0.4	\$37,634	1.5%	0.4	\$38,575	\$941	2.5%
2325	Substitutes		\$20,893		\$57,183		\$33,000	\$19,585		\$33,000	0.0%		\$28,000	(\$5,000)	-15.2%
2330	Teaching Assistants*	11.4	\$317,993	15.2	\$395,109	12.2	\$340,340	\$343,006	7.9	\$224,584	-34.0%	7.9	\$219,612	(\$4,972)	-2.2%
2340	Library/Media Coordinator	1.0	\$90,292	1.0	\$92,098	1.0	\$94,170	\$94,170	0.5	\$47,792	-49.2%	0.5	\$48,987	\$1,195	2.5%
2710	Guidance Counselor	0.6	\$37,045	0.6	\$39,040	1.0	\$69,078	\$69,078	1.0	\$72,703	5.2%	1.0	\$77,171	\$4,468	6.1%
2800	Psychologist	1.0	\$93,138	1.0	\$94,971	1.0	\$95,574	\$97,074	1.0	\$98,508	3.1%	1.0	\$100,933	\$2,425	2.5%
3200	Nurse	1.0	\$88,877	1.0	\$90,655	1.0	\$94,170	\$92,695	1.0	\$95,583	1.5%	1.0	\$97,973	\$2,390	2.5%
3400	Cafeteria/Recess Aides		\$16,756		\$15,976		\$17,780	\$18,380		\$17,938	0.9%		\$17,938	\$0	0.0%
3520	Student Activity Stipends		\$12,460		\$13,053		\$12,412	\$11,438		\$14,598	17.6%		\$12,913	(\$1,685)	-11.5%
4110	Custodians	1.5	\$76,405	1.5	\$76,814	1.5	\$80,976	\$78,987	0.5	\$30,537	-62.3%	0.5	\$30,325	(\$213)	-0.7%
Subtotal SALARIES		40.2	\$2,650,356	44.3	\$2,791,053	42.4	\$2,927,287	\$2,904,410	36.6	\$2,710,146	-7.4%	36.6	\$2,796,412	\$86,265	3.2%
OPERATING EXPENSES															
2000	Instructional Supplies		\$61,587		\$61,766		\$43,210	\$49,459		\$46,575	7.8%		\$46,575	\$0	0.0%
2210	Administrative Expenses		\$5,167		\$4,563		\$2,970	\$3,462		\$3,925	32.2%		\$3,925	\$0	0.0%
2451	Instructional Technology		\$45,035		\$54,356		\$56,750	\$64,484		\$54,500	-4.0%		\$54,500	\$0	0.0%
4100	Utilities		\$79,717		\$87,732		\$105,500	\$96,304		\$95,500	-9.5%		\$106,299	\$10,799	11.3%
Subtotal OPERATIONS			\$191,506		\$208,417		\$208,430	\$213,709		\$200,500	-3.8%		\$211,300	\$10,799	5.4%
TOTAL			\$2,841,863		\$2,999,470		\$3,135,717	\$3,118,119		\$2,910,647	-7.2%		\$3,007,711	\$97,065	3.3%

*Assumes 1.2 Special Ed Teacher moved from IDEA grant to Budget in FY19 to save fringe. Offset by 3.5 TA moving from Budget to grant. Total savings = \$7,800



Manchester Essex Regional School District

FY 2020 Budget

DOE Account Code	Manchester-Essex Regional High School	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Staffing Level	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal & Assistant Principal*	2.0	\$217,272	1.5	\$179,378	1.5	\$183,825	\$183,825	1.5	\$187,471	2.0%	1.5	\$192,121	\$4,649	2.5%
2210	Secretaries	2.0	\$99,211	2.0	\$101,691	2.0	\$104,233	\$104,233	2.0	\$106,318	2.0%	2.0	\$108,976	\$2,658	2.5%
2305	Classroom Teachers	33.8	\$2,591,442	34.7	\$2,677,420	35.3	\$2,904,519	\$2,909,320	37.3	\$3,156,502	8.7%	37.3	\$3,325,865	\$169,363	5.4%
2310	Special Ed Teachers**	5.2	\$379,467	5.7	\$423,744	4.7	\$364,020	\$358,114	5.2	\$365,905	0.5%	5.2	\$422,549	\$56,644	15.5%
2315	MS/HS Special Ed Team Chair	0.5	\$47,894	0.5	\$46,736	0.5	\$47,787	\$47,787	0.5	\$48,504	1.5%	0.5	\$49,717	\$1,213	2.5%
2325	Substitutes		\$51,365		\$115,834		\$20,000	\$4,808		\$20,000	0.0%		\$15,000	-\$5,000	-25.0%
2330	Teaching Assistants	1.2	\$29,347	2.2	\$72,263	3.0	\$81,878	\$82,122	4.0	\$116,204	41.9%	4.0	\$116,620	\$416	0.4%
2340	Library/Media Coordinator	0.4	\$36,267	0.4	\$15,817	0.0	\$0	\$0		\$0			\$0	\$0	NM
2710	Guidance Counselors	3.0	\$266,409	3.0	\$269,007	3.0	\$268,613	\$266,580	3.0	\$267,425	-0.4%	3.0	\$288,632	\$21,208	7.9%
2800	Adjustment Counselor	0.8	\$64,327	1.0	\$83,894	1.0	\$88,332	\$88,332	1.0	\$92,244	4.4%	1.0	\$97,973	\$5,729	6.2%
2800	Psychologist	0.5	\$35,125	0.5	\$37,073	0.5	\$39,179	\$51,677		\$0	-100.0%	0.0	\$0	\$0	NM
3200	Nurse	1.0	\$88,877	1.0	\$90,655	1.0	\$92,695	\$92,695	1.0	\$94,085	1.5%	1.0	\$96,437	\$2,352	2.5%
3510	Athletics (including coaching stipends)	1.5	\$261,598	1.5	\$308,307	1.5	\$324,861	\$305,596	1.5	\$323,918	-0.3%	1.5	\$331,916	\$7,998	2.5%
3520	Student Activities Stipends		\$81,840		\$82,683		\$82,481	\$84,434		\$85,718	3.9%		\$85,811	\$93	0.1%
4110	Custodians (incl. summer staffing)	2.0	\$121,400	2.0	\$143,727	1.0	\$109,429	\$111,557	1.0	\$84,602	-22.7%	1.0	\$86,130	\$1,528	1.8%
	Subtotal SALARIES	53.9	\$4,371,841	56.0	\$4,648,227	55.0	\$4,711,852	\$4,691,081	58.0	\$4,948,896	5.0%	58.0	\$5,217,746	\$268,850	5.4%
OPERATING EXPENSES															
2000	Instructional Supplies		\$96,910		\$72,735		\$78,542	\$78,067		\$88,151	12.2%		\$87,251	-\$900	-1.0%
2210	Administrative Expenses		\$22,200		\$25,017		\$18,874	\$17,651		\$23,500	24.5%		\$24,300	\$800	3.4%
2451	Instructional Technology		\$72,991		\$65,693		\$55,883	\$59,723		\$52,833	-5.5%		\$52,833	\$0	0.0%
3510	Athletic Supplies & Services		\$33,201		\$33,837		\$46,000	\$54,709		\$48,000	4.3%		\$55,000	\$7,000	14.6%
3520	Student Activities		\$33,017		\$32,140		\$45,000	\$37,047		\$25,000	-44.4%		\$25,000	\$0	0.0%
4100	Utilities		\$259,171		\$265,666		\$263,500	\$305,910		\$261,000	-0.9%		\$330,543	\$69,543	26.6%
	Subtotal OPERATIONS		\$517,490		\$495,089		\$507,799	\$553,106		\$498,484	-1.8%		\$574,928	\$76,443	15.3%
	TOTAL		\$4,889,331		\$5,143,316		\$5,219,651	\$5,244,186		\$5,447,380	4.4%		\$5,792,674	\$345,294	6.3%

*HS Assistant Principal split 50/50 with Athletics beginning in FY17. Proposed FY20 restructuring not shown.

**FY20 increase vs. FY19 budget for special ed teachers = 15.5% as shown. Increase vs. FY19 forecasted actual = 8% due to anticipated column moves.



Manchester Essex Regional School District

FY 2020 Budget

DOE Account Code	Manchester-Essex Regional Middle School	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Staffing Level	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal & Dean of Students	1.0	\$111,489	1.0	\$120,086	1.6	\$177,120	\$177,120	2.0	\$218,849	23.6%	2.0	\$224,246	\$5,396	2.5%
2210	Secretary*	1.0	\$42,155	1.0	\$42,188	1.0	\$42,467	\$42,467	1.0	\$43,316	2.0%	1.0	\$46,433	\$3,117	7.2%
2305	Classroom Teachers	24.4	\$1,848,335	24.4	\$1,812,049	21.8	\$1,675,480	\$1,685,181	21.4	\$1,749,334	4.4%	21.4	\$1,829,594	\$80,260	4.6%
2310	Special Ed Teachers*	8.4	\$624,073	7.7	\$647,652	9.3	\$747,975	\$741,085	9.2	\$791,148	5.8%	9.2	\$785,534	(\$5,614)	-0.7%
2315	MS/HS Special Ed Team Chair	0.5	\$47,894	0.5	\$46,736	0.5	\$47,787	\$47,787	0.5	\$48,504	1.5%	0.5	\$49,717	\$1,213	2.5%
2325	Substitutes		\$44,920		\$77,550		\$35,000	\$39,785		\$35,000	0.0%		\$30,000	(\$5,000)	-14.3%
2330	Teaching Assistants*	4.0	\$82,477	5.0	\$124,320	6.0	\$182,245	\$183,156	3.0	\$92,762	-49.1%	3.0	\$83,715	(\$9,047)	-9.8%
2710	Guidance Counselors	1.0	\$93,736	2.0	\$187,399	2.0	\$191,148	\$182,617	1.0	\$54,106	-71.7%	1.0	\$57,652	\$3,546	6.6%
2800	Psychologist**	0.5	\$37,033	0.5	\$37,073	0.5	\$38,429	\$39,179	1.0	\$82,529	114.8%	1.0	\$86,826	\$4,297	5.2%
3400	Cafeteria/Recess Aides		\$4,098		\$9,007		\$11,683	\$11,994		\$10,473	-10.4%		\$10,473	\$0	0.0%
3520	Student Activities Stipends		\$16,201		\$20,688		\$16,902	\$23,740		\$21,156	25.2%		\$17,584	(\$3,571)	-16.9%
	Subtotal SALARIES	40.8	\$2,952,411	42.1	\$3,124,747	42.7	\$3,166,236	\$3,174,111	39.1	\$3,147,178	-0.6%	39.1	\$3,221,773	\$74,595	2.4%
OPERATING EXPENSES															
2000	Instructional Supplies		\$55,949		\$55,439		\$55,852	\$45,120		\$71,993	28.9%		\$71,993	\$0	0.0%
2210	Administrative Expenses		\$4,126		\$9,053		\$6,162	\$6,722		\$7,080	14.9%		\$7,080	\$0	0.0%
2451	Instructional Technology		\$39,360		\$97,285		\$55,883	\$78,657		\$55,420	-0.8%		\$55,420	\$0	0.0%
3520	Student Activities		\$9,601		\$6,576		\$13,000	\$5,843		\$11,213	-13.7%		\$11,213	\$0	0.0%
	Subtotal OPERATIONS		\$109,036		\$168,353		\$130,897	\$136,342		\$145,706	11.3%		\$145,706	\$0	0.0%
	TOTAL		\$3,061,448		\$3,293,100		\$3,297,133	\$3,310,453		\$3,292,884	-0.1%		\$3,367,480	\$74,595	2.3%

*MS Administrative Assistant moving to 12-month position in FY20, in line with other 3 schools



Manchester Essex Regional School District

FY 2020 Budget

DOE Account Code	District Administration	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Staffing Level	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
1110	School Committee Secretary		\$3,254		\$3,430		\$7,000	\$4,200		\$5,000	-28.6%		\$5,000	\$0	0.0%
1210	Superintendent*	1.0	\$178,970	1.0	\$184,339	1.0	\$188,947	\$189,869	1.0	\$194,616	3.0%	1.0	\$199,481	\$4,866	2.5%
1210	Superintendent's Secretary	0.5	\$30,121	0.5	\$30,874	0.5	\$31,646	\$31,647	0.5	\$32,279	2.0%	0.5	\$33,086	\$807	2.5%
1410	Business Manager	1.0	\$130,033	1.0	\$135,700	1.0	\$139,093	\$139,093	1.0	\$141,874	2.0%	1.0	\$145,421	\$3,547	2.5%
1410	Treasurer	0.2	\$23,769	0.2	\$24,363	0.2	\$24,972	\$24,972	0.2	\$25,472	2.0%	0.2	\$26,109	\$637	2.5%
1410	Business Office	3.0	\$180,729	3.0	\$175,272	3.0	\$174,878	\$172,318	3.0	\$212,757	21.7%	3.0	\$218,076	\$5,319	2.5%
1450	Network Administrator	1.0	\$96,571	1.0	\$98,673	1.0	\$98,835	\$98,835	1.0	\$100,810	2.0%	1.0	\$103,330	\$2,520	2.5%
1450	Computer Technician	1.0	\$79,295	1.0	\$81,515	1.0	\$82,785	\$82,785	1.0	\$84,440	2.0%	1.0	\$86,551	\$2,111	2.5%
	Subtotal SALARIES	7.7	\$722,743	7.7	\$734,166	7.7	\$748,156	\$743,718	7.7	\$797,248	6.6%	7.7	\$817,055	\$19,807	2.5%
OPERATING EXPENSES															
1000	Administrators' Prof. Dev.		\$11,580		\$9,433		\$11,000	\$10,831		\$11,000	0.0%		\$11,000	\$0	0.0%
1110	School Committee Expenses		\$12,048		\$12,138		\$16,000	\$9,377		\$16,000	0.0%		\$16,000	\$0	0.0%
1210	Office Supplies & Postage		\$7,447		\$7,657		\$7,500	\$8,289		\$7,750	3.3%		\$8,250	\$500	6.5%
1210	District Admin. Contracted Services		\$83,453		\$94,012		\$80,000	\$105,039		\$65,000	-18.8%		\$85,000	\$20,000	30.8%
1410	Admin. Software & Support		\$70,771		\$64,799		\$57,750	\$62,333		\$58,950	2.1%		\$66,650	\$7,700	13.1%
1430	Legal Services		\$11,141		\$23,224		\$32,108	\$24,313		\$65,000	102.4%		\$65,000	\$0	0.0%
1450	Technology Equipment		\$33,955		\$37,327		\$26,833	\$19,583		\$36,833	37.3%		\$36,833	\$0	0.0%
5100	Essex Regional Retirement		\$494,914		\$684,581		\$541,716	\$531,381		\$574,000	6.0%		\$594,000	\$20,000	3.5%
5200	Health & Life Insurance**	*	\$1,974,836	*	\$1,944,981	*	\$2,494,169	\$2,514,015	*	\$2,597,644	4.1%	*	\$2,633,000	\$35,356	1.4%
5250	Health & Life Insurance -Retirees		\$593,692		\$687,525		\$1,011,258	\$874,097		\$1,039,814	2.8%		\$1,080,000	\$40,186	3.9%
5250	OPEB Trust Contribution		\$349,544		\$417,059		\$417,059	\$466,537		\$517,000	24.0%		\$540,000	\$23,000	4.4%
5260	Medicare Expense		\$215,660		\$225,680		\$234,000	\$227,736		\$244,095	4.3%		\$253,859	\$9,764	4.0%
5200	Other Insurance		\$183,943		\$171,012		\$166,790	\$142,344		\$193,000	15.7%		\$188,000	(\$5,000)	-2.6%
	Subtotal OPERATIONS		\$4,042,984		\$4,379,428		\$5,096,183	\$4,995,875		\$5,426,087	6.5%		\$5,577,593	\$151,506	2.8%
	TOTAL		\$4,765,727		\$5,113,594		\$5,844,339	\$5,739,593		\$6,223,335	6.5%		\$6,394,647	\$171,312	2.8%

*Superintendent FY19 increase is 2.5% vs FY18 actual (3.0% increase vs. FY18 budget).

**Funded in portion outside of the General Fund, via School Choice Funds as noted below

General Fund	\$1,974,836	\$1,619,981	\$2,064,169	\$2,214,015	\$2,222,644	\$2,308,000
School Choice Fund	\$0	\$325,000	\$430,000	\$300,000	\$375,000	\$325,000
Total	\$1,974,836	\$1,944,981	\$2,494,169	\$2,514,015	\$2,597,644	\$2,633,000



Manchester Essex Regional School District FY 2020 Budget

DOE Account Code	Facilities	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Staffing Level	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF														
4200	Facilities Manager	1.0	\$84,625	1.0	\$100,681	1.0	\$103,198	\$102,443	1.0	\$104,492	1.3%	1.0	\$106,054	\$1,562	1.5%
4200	Maintenance Technician	1.0	\$57,013	1.0	\$58,438	1.0	\$59,899	\$59,950	1.0	\$61,102	2.0%	1.0	\$62,630	\$1,528	2.5%
4200	Facilities Secretary		\$0		\$0		\$0			\$0			\$0	\$0	
	Subtotal SALARIES	2.0	\$141,638	2.0	\$159,119	2.0	\$163,097	\$162,394	2.0	\$165,594	1.5%	2.0	\$168,683	\$3,089	1.9%
	OPERATING EXPENSES														
4110	Custodial Supplies		\$47,720		\$80,274		\$48,500	\$47,550		\$57,500	18.6%		\$57,500	\$0	0.0%
4200	Bldg & Grds Maintenance-Memorial		\$44,691		\$49,769		\$74,167	\$50,298		\$62,500	-15.7%		\$55,500	(\$7,000)	-11.2%
4200	Bldg & Grds Maintenance-Essex		\$37,173		\$29,952		\$56,167	\$35,577		\$60,500	7.7%		\$52,500	(\$8,000)	-13.2%
4200	Bldg & Grds Maintenance-MERHS		\$101,553		\$115,587		\$111,667	\$99,651		\$111,000	-0.6%		\$111,000	\$0	0.0%
4210	Contracted Services*		\$328,550		\$333,489		\$368,863	\$412,118		\$400,500	8.6%		\$429,000	\$28,500	7.1%
4220	Capital Repairs**		\$396,476		\$162,258		\$91,000	\$90,285		\$65,000	-28.6%		\$65,000	\$0	0.0%
	Subtotal OPERATIONS		\$956,163		\$771,329		\$750,364	\$735,477		\$757,000	0.9%		\$770,500	\$13,500	1.8%
	TOTAL		\$1,097,801		\$930,448		\$913,461	\$897,871		\$922,594	1.0%		\$939,183	\$16,589	1.8%

**FY-18 and FY-20 increase in contracted service relates to outsourcing of additional FTE for EES (1.0) MSHS (1.0) school 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 2020 Budget

DOE Account Codes	Non-Instructional Services	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Staffing Level	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF														
3000	Title IX Coordinator		\$5,000		\$5,000		\$5,000	\$5,000		\$5,000	0.0%		\$5,000	\$0	0.0%
3200	Nurse Substitutes		\$17,848		\$9,549		\$10,000	\$12,742		\$14,500	45.0%		\$13,000	(\$1,500)	-10.3%
3600	Emergency Response Liaison		\$0		\$0		\$0	\$3,000		\$3,000	NM		\$3,000	\$0	NM
5500	Crossing Guards		\$0		\$0		\$4,500	\$0		\$0	-100.0%		\$0	\$0	NM
	Subtotal SALARIES	0.0	\$22,848	0.0	\$14,549	0.0	\$19,500	\$20,742	0.0	\$22,500	15.4%	0.0	\$21,000	(\$1,500)	-6.7%
	OPERATING EXPENSES														
3200	School Physician		\$3,000		\$2,500		\$3,000	\$2,500		\$3,000	0.0%		\$3,000	\$0	0.0%
3200	Nurses' Professional Development		\$232		\$0		\$500	\$0		\$500	0.0%		\$500	\$0	0.0%
3200	Nurses' Supplies		\$4,511		\$4,298		\$3,550	\$3,334		\$3,550	0.0%		\$3,650	\$100	2.8%
3300	Transportation Contracted Services		\$268,974		\$242,556		\$282,556	\$317,938		\$375,764	33.0%		\$396,980	\$21,216	5.6%
3300	Transportation Maint. & Supplies		\$28,470		\$23,277		\$33,000	\$0		\$0	NM		\$0	\$0	NM
3600	School Security Contracted		\$2,662		\$3,576		\$4,500	\$932		\$1,500	-66.7%		\$4,500	\$3,000	200.0%
	Subtotal OPERATIONS		\$307,848		\$276,208		\$327,106	\$324,704		\$384,314	17.5%		\$408,630	\$24,316	6.3%
	TOTAL		\$330,696		\$290,757		\$346,606	\$345,446		\$406,814	17.4%		\$429,630	\$22,816	5.6%



Manchester Essex Regional School District

FY 2020 Budget

DOE Account Codes	District-Wide Instructional Services	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Staffing Level	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF														
2100	Curriculum & Instructional Technology Direc	1.0	\$126,362	1.0	\$127,500	1.0	\$132,188	\$132,188	1.0	\$133,233	0.8%	1.0	\$136,526	\$3,293	2.5%
2210	Substitute Building Secretaries		\$1,725		\$2,275		\$5,500	\$6,218		\$2,500	-54.5%		\$2,500	\$0	0.0%
2300	Dept. Heads/Team/Curr Leaders		\$8,249		\$8,568		\$91,496	\$87,302		\$92,868	1.5%		\$95,190	\$2,322	2.5%
2300	Cohort Coaches		\$8,836		\$9,012		\$9,353	\$9,216		\$9,493	1.5%		\$9,730	\$237	2.5%
2300	Prof. Dvlpmt Committee/MERSD-U		\$7,320		\$19,107		\$17,798	\$6,416		\$18,065	1.5%		\$18,516	\$452	2.5%
2300	Longevity		\$89,624		\$92,769		\$94,000	\$93,747		\$124,000	31.9%		\$120,000	(\$4,000)	-3.2%
2440	ELL Coordinator	1.0	\$66,554	1.0	\$67,885	1.0	\$71,745	\$71,745	1.0	\$75,189	4.8%	1.0	\$81,099	\$5,910	7.9%
2440	Tutors (LEP,504, H&H, etc.)		\$23,325		\$34,185		\$30,126	\$29,244		\$42,000	39.4%		\$42,000	\$0	0.0%
5200	Sick Leave Buy Back		\$20,000		\$20,000		\$20,000	\$20,000		\$20,000	0.0%		\$30,000	\$10,000	50.0%
	Reserve for Expanded Effort & Negotiations*		\$2,280		\$495		\$2,500	\$330		\$2,500	0.0%		(\$123,750)	(\$126,250)	-5050.0%
	Subtotal SALARIES	2.0	\$433,275	2.0	\$461,797	2.0	\$474,706	\$456,406	2.0	\$519,848	9.5%	2.0	\$411,812	(\$108,036)	-20.8%
	OPERATING EXPENSES														
2300	Curriculum Development Office		\$5,765		\$3,333		\$6,000	\$2,652		\$6,000	0.0%		\$6,000	\$0	0.0%
2350	Technology Staff Development		\$0		\$0		\$5,000	\$1,180		\$0	-100.0%		\$0	\$0	NM
2400	Curriculum/Technology Small Capital		\$85,268		\$15,133		\$52,000	\$2,759		\$61,000	17.3%		\$61,000	\$0	0.0%
2440	Tutor Supplies		\$2,162		\$145		\$3,500	\$651		\$4,000	14.3%		\$3,500	(\$500)	-12.5%
2450	District Wide Professional Development		\$51,434		\$100,608		\$45,000	\$65,491		\$46,000	2.2%		\$46,000	\$0	0.0%
	Subtotal OPERATIONS		\$144,629		\$119,220		\$111,500	\$72,734		\$117,000	4.9%		\$116,500	(\$500)	-0.4%
	TOTAL		\$577,904		\$581,016		\$586,206	\$529,140		\$636,848	8.6%		\$528,312	(\$108,536)	-17.0%

*Placeholder for Budget reductions related to retirements and staffing reductions (\$125K), net of \$1.3K in budgeted expense



Manchester Essex Regional School District FY 2020 Budget

DOE Account Codes	Student Services/ Special Education*	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Staffing Level	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2100	Student Services Director	1.0	\$128,427	1.0	\$131,600	1.0	\$134,853	\$134,853	1.0	\$137,520	2.0%	1.0	\$140,920	\$3,400	2.5%
2100	Student Services Secretary	1.0	\$60,243	1.0	\$61,749	1.0	\$63,293	\$63,293	1.0	\$64,559	2.0%	1.0	\$66,173	\$1,614	2.5%
2100	Student Services Data Admin	0.5	\$30,122	0.5	\$30,874	0.5	\$31,646	\$31,647	0.5	\$32,279	2.0%	0.5	\$33,086	\$807	2.5%
2300	Special Education Extended Services		\$3,834		\$20,966		\$27,464	\$20,660		\$7,393	-73.1%		\$10,000	\$2,607	35.3%
2440	Special Education Tutors		\$36,227		\$38,807		\$69,888	\$62,002		\$120,500	72.4%		\$123,513	\$3,013	2.5%
	Subtotal SALARIES	2.5	\$258,852	2.5	\$283,997	2.5	\$327,144	\$312,454	2.5	\$362,251	10.7%	2.5	\$373,692	\$11,441	3.2%
OPERATING EXPENSES															
2100	Legal Fees		\$16,200		\$54,015		\$67,000	\$82,148		\$25,000	-62.7%		\$25,750	\$750	3.0%
2100	Administrative Expenses & Travel		\$3,873		\$4,390		\$6,000	\$4,619		\$6,000	0.0%		\$6,000	\$0	0.0%
2300	Contracted Services (OT/PT, Speech, etc.)		\$310,584		\$217,034		\$225,000	\$217,773		\$300,000	33.3%		\$250,000	(\$50,000)	-16.7%
2300	Summer Program		\$69,743		\$80,018		\$64,000	\$59,578		\$75,000	17.2%		\$71,000	(\$4,000)	-5.3%
2400	SPED Equipment & Instructional Supplies		\$14,447		\$10,251		\$13,867	\$11,440		\$23,300	68.0%		\$20,500	(\$2,800)	-12.0%
2720	Special Education Testing		\$6,162		\$14,042		\$11,346	\$10,474		\$14,000	23.4%		\$16,000	\$2,000	14.3%
3300	SPED/McKinney Vento Transportation		\$246,579		\$224,013		\$355,000	\$364,455		\$436,800	23.0%		\$404,900	(\$31,900)	-7.3%
9100	Tuition Out & Contingency**		\$850,950		\$795,219		\$599,547	\$629,641		\$553,704	-7.6%		\$627,433	\$73,729	13.3%
	Subtotal OPERATIONS		\$1,518,538		\$1,398,982		\$1,341,760	\$1,380,128		\$1,433,804	6.9%		\$1,421,583	(\$12,221)	-0.9%
	TOTAL		\$1,777,390		\$1,682,979		\$1,668,904	\$1,692,582		\$1,796,055	7.6%		\$1,795,275	(\$780)	0.0%

*Special Education instructional staff budgeted at individual school level

**Hourly elementary tutoring services increased in FY18 and FY19 budget by 0.6 and 2.0 full-time equivalents

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

	2016-2017	2017-2018	2017-2018	2018-2019	2019-2020
Grant Funded Tuitions	\$155,000	\$162,011	\$198,249	\$115,000	\$98,489



Manchester Essex Regional School District

FY 2020 Budget

Total Spending	2015-2016 Expended	% Increase	2016-2017 Expended	% Increase	2017-2018 Budget	2017-2018 Expended	% Increase	2018-2019 Budget	% Increase vs. Prior Budget	2019-2020 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Memorial Elementary	\$3,480,657	-3.57%	\$3,671,245	5.48%	\$3,884,827	\$3,866,972	5.3%	\$3,982,349	2.51%	\$4,135,034	\$152,685	3.83%
Essex Elementary	\$2,841,863	3.65%	\$2,999,470	5.55%	\$3,135,717	\$3,118,119	4.0%	\$2,910,647	-7.18%	\$3,007,711	\$97,065	3.33%
High School	\$4,889,331	1.85%	\$5,143,316	5.19%	\$5,219,651	\$5,244,186	2.0%	\$5,447,380	4.36%	\$5,792,674	\$345,294	6.34%
Middle School	\$3,061,448	10.18%	\$3,293,100	7.57%	\$3,297,133	\$3,310,453	0.5%	\$3,292,884	-0.13%	\$3,367,480	\$74,595	2.27%
Administration & Employee Benefits	\$4,765,727	7.11%	\$5,113,594	7.30%	\$5,844,339	\$5,739,593	12.2%	\$6,223,335	6.48%	\$6,394,647	\$171,312	2.75%
Facilities	\$1,097,801	28.20%	\$930,448	-15.24%	\$913,461	\$897,871	-3.5%	\$922,594	1.00%	\$939,183	\$16,589	1.80%
Non-Instructional Services	\$330,696	-4.27%	\$290,757	-12.08%	\$346,606	\$345,446	18.8%	\$406,814	17.37%	\$429,630	\$22,816	5.61%
District-Wide Instruction	\$577,904	20.44%	\$581,016	0.54%	\$586,206	\$529,140	-8.9%	\$636,848	8.64%	\$528,312	(\$108,536)	-17.04%
Student Services*	\$1,777,390	11.98%	\$1,682,979	-5.31%	\$1,668,904	\$1,692,582	0.6%	\$1,796,055	7.62%	\$1,795,275	(\$780)	-0.04%
TOTAL	\$22,822,815	5.42%	\$23,705,926	3.87%	\$24,896,844	\$24,744,362	4.38%	\$25,618,906	2.90%	\$26,389,946	\$771,040	3.01%
(Less: Funded Outside of General Fund)	(\$340,946)	127.30%	(\$325,000)	-4.68%	(\$430,000)	(\$300,000)	-7.69%	(\$375,000)	-12.79%	(\$325,000)	\$50,000	-13.33%
Plus: General Fund Transfer to close Food S	\$64,639											
General Fund Operating Spending*	\$22,546,508	4.87%	\$23,380,926	3.70%	\$24,466,844	\$24,444,362	4.55%	\$25,243,906	3.18%	\$26,064,946	\$821,040	3.25%

*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	\$14,770,807	3.52%	\$15,596,607	5.59%	\$16,120,446	\$16,060,789	2.98%	\$16,351,701	1.43%	\$16,875,850		3.21%
Expenses	\$7,775,702	7.55%	\$7,784,319	0.11%	\$8,346,398	\$8,383,573	7.70%	\$8,892,206	6.54%	\$9,189,096		3.34%
Total	\$22,546,508	4.87%	\$23,380,926	3.70%	\$24,466,844	\$24,444,362	4.55%	\$25,243,906	3.18%	\$26,064,946		3.25%

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	10	43	44	56	44	59	70									326
Essex		31	38	29	36	39	48									221
Middle School								127	113	127						367
MERHS											129	123	113	107		472
Total Students	10	74	82	85	80	98	118	127	113	127	129	123	113	107	0	1,386

Sub-Total: Resident Students

Manchester	5	42	42	51	43	56	69	77	67	69	85	76	74	68	0	824
Essex	5	30	36	30	34	39	46	49	46	55	41	41	27	32	0	511
Total Resident Students	10	72	78	81	77	95	115	126	113	124	126	117	101	100	0	1,335

Sub-Total: School Choice Students

Memorial		1	2	3	2	3	1									12
Essex		1	2	1	1		2									7
Middle School								1		3						4
MERHS											3	6	12	7		28
Total School Choice	0	2	4	4	3	3	3	1	0	3	3	6	12	7	0	51

Resident + Choice Students	10	74	82	85	80	98	118	127	113	127	129	123	113	107	0	1,386
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SPED Tuition-Out

Manchester					1		1	2	2	2	2		3	2		15
Essex										1		2				3
School Choice									1					1		2
Total	0	0	0	0	1	0	1	2	3	3	2	2	3	3	0	20

	In-District	SPED Tuition Out		Total	
Manchester	824	+	15	=	839
Essex	511	+	3	=	514
School Choice	51	+	2	=	53
Total	1,386		20		1,406

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%	79.0	11.5	1,453	-0.9%
2014-15	19	81	108	117	116	117	133	132	124	120	101	111	115	113	1,507	-1.6%	79.0	10.4	1,428	-1.7%
2015-16	17	62	84	106	119	115	121	133	132	119	111	99	108	115	1,441	-4.4%	71.0	9.6	1,370	-4.1%
2016-17	12	70	67	88	112	122	115	124	132	131	115	103	98	109	1,398	-3.0%	66.0	9.0	1,332	-2.8%
2017-18	11	76	81	73	92	115	123	117	124	130	131	114	100	98	1,385	-0.9%	64.0	11.0	1,321	-0.8%
2018-19	10	74	82	85	80	98	118	127	113	127	129	123	113	107	1,386	0.1%	53.0	16.0	1,333	0.9%

*All resident enrollments as of October 1st, per DESE certification process. School Choice enrollments based on DESE's final fiscal year reimbursement.

FY-20 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	1.0						1.0
3	0.9	1.0		1.0			2.9
4	0.9	1.8					2.7
5	0.4	1.0		1.0			2.4
6		3.6					3.6
7		2.0	3.0	1.6			6.6
8		2.0	0.4	2.0	1.0		5.4
9			1.0	1.8			2.8
10		2.0	1.0	2.0		1.0	6.0
11	1.0	4.0	2.0		1.0	1.0	9.0
12		2.8	1.0	2.0			5.8
13		3.6	1.0	2.0		2.0	8.6
14		3.0	2.0	1.0		2.0	8.0
15	3.0	15.9	10.0	25.0	11.7	19.0	84.6
Total	7.2	42.7	21.4	39.4	13.7	25.0	149.4

***Includes 3.9 full-time equivalent staff funded via entitlement grants*

FY-20 BUDGETED SALARY SCHEDULE

2.50%

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	\$46,858	\$52,799	\$55,704	\$58,607	\$60,073	\$61,188
2	\$48,601	\$55,226	\$58,245	\$61,259	\$62,726	\$63,871
3	\$50,344	\$57,652	\$60,784	\$63,910	\$65,379	\$66,552
4	\$52,088	\$60,080	\$63,323	\$66,564	\$68,030	\$69,234
5	\$53,830	\$62,506	\$65,861	\$69,216	\$70,681	\$71,917
6	\$55,571	\$64,934	\$68,402	\$71,867	\$73,334	\$74,598
7	\$57,085	\$67,361	\$70,941	\$74,521	\$75,987	\$77,279
8	\$59,059	\$69,787	\$73,480	\$77,171	\$78,637	\$79,961
9	\$61,383	\$72,214	\$76,020	\$79,823	\$81,290	\$82,643
10	\$63,710	\$74,642	\$78,560	\$82,474	\$83,940	\$85,326
11	\$66,033	\$77,069	\$81,099	\$84,777	\$86,595	\$88,007
12	\$68,359	\$79,493	\$83,639	\$87,780	\$89,246	\$90,690
13	\$70,681	\$81,922	\$86,176	\$90,431	\$91,898	\$93,372
14	\$73,008	\$84,351	\$88,716	\$93,084	\$94,550	\$96,053
15	\$75,334	\$86,781	\$91,256	\$96,437	\$97,973	\$99,433

FY-19 SALARY SCHEDULE

1.50%

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	\$45,715	\$51,511	\$54,345	\$57,178	\$58,608	\$59,696
2	\$47,416	\$53,879	\$56,824	\$59,765	\$61,196	\$62,313
3	\$49,116	\$56,246	\$59,301	\$62,351	\$63,784	\$64,929
4	\$50,818	\$58,615	\$61,779	\$64,940	\$66,371	\$67,545
5	\$52,517	\$60,981	\$64,255	\$67,528	\$68,957	\$70,163
6	\$54,216	\$63,350	\$66,734	\$70,114	\$71,545	\$72,779
7	\$55,693	\$65,718	\$69,211	\$72,703	\$74,134	\$75,394
8	\$57,619	\$68,085	\$71,688	\$75,289	\$76,719	\$78,011
9	\$59,886	\$70,453	\$74,166	\$77,876	\$79,307	\$80,627
10	\$62,156	\$72,821	\$76,644	\$80,462	\$81,893	\$83,245
11	\$64,422	\$75,189	\$79,121	\$82,709	\$84,483	\$85,860
12	\$66,692	\$77,554	\$81,599	\$85,639	\$87,069	\$88,478
13	\$68,957	\$79,924	\$84,074	\$88,225	\$89,657	\$91,095
14	\$71,227	\$82,294	\$86,552	\$90,814	\$92,244	\$93,710
15	\$71,910	\$82,974	\$87,233	\$94,085	\$95,583	\$97,008

FY-21 SALARY SCHEDULE

2.50%

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	\$48,028	\$54,119	\$57,097	\$60,072	\$61,575	\$62,719
2	\$49,816	\$56,607	\$59,700	\$62,790	\$64,294	\$65,468
3	\$51,603	\$59,093	\$62,304	\$65,508	\$67,012	\$68,216
4	\$53,390	\$61,583	\$64,906	\$68,227	\$69,731	\$70,965
5	\$55,176	\$64,069	\$67,508	\$70,946	\$72,448	\$73,715
6	\$56,961	\$66,557	\$70,113	\$73,664	\$75,167	\$76,463
7	\$58,512	\$69,045	\$72,715	\$76,384	\$77,887	\$79,211
8	\$60,535	\$71,532	\$75,318	\$79,100	\$80,603	\$81,960
9	\$62,918	\$74,020	\$77,921	\$81,819	\$83,322	\$84,708
10	\$65,302	\$76,508	\$80,524	\$84,536	\$86,040	\$87,459
11	\$67,684	\$78,996	\$83,126	\$86,896	\$88,760	\$90,206
12	\$70,068	\$81,480	\$85,730	\$89,975	\$91,476	\$92,956
13	\$72,448	\$83,970	\$88,330	\$92,691	\$94,195	\$95,707
14	\$74,832	\$86,461	\$90,934	\$95,411	\$96,914	\$98,454
15	\$77,217	\$88,951	\$93,536	\$98,849	\$100,421	\$101,919

Town Assessment - Apportionment Formula (by Regional Agreement)

To Be Certified by MERSD Treasurer, March 2019

1. Size of Local Assessment	
State Aid	
Chapter 70	\$3,033,748
Transportation Aid	\$140,000
(Less: Choice Sending Tuition)	(\$55,000)
Sub-Total - State Aid	\$3,118,748
Other Revenues	
Bank Interest	\$25,000
Other Miscellaneous	\$29,500
Medicaid Reimbursement	\$50,000
Contribution to Stabilization	\$0
Use of Excess & Deficiency	\$100,000
Sub-Total - Other Revenues/Funding	\$204,500
Total Funding: State Aid & Other	\$3,323,248
Total FY-20 Expense Budget	\$26,064,946
Less: State Aid & Other	(\$3,323,248)
Local Assessments Required to Fund FY-20 Budget	\$22,741,698

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-20 Instructional Spending	\$16,128,784	61.87921%
FY-20 Non-Instructional Spending	\$9,936,163	38.12079%
Total FY-20 Budget: Instructional & Non-Instructional Spending	\$26,064,946	100.00000%
FY-20 Local Assessments (from Part 1, above)		
Instructional Portion	\$22,741,698	% of Total
Non-Instructional Portion	\$14,072,384	61.87921%
Non-Instructional Portion	\$8,669,314	38.12079%
Total Operating Assessment: Instructional & Non-Instructional	\$22,741,698	100.00%

3. Apportionment of Assessment by Category (per Regional Agreement)		
A. Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$3,518,096	25.00%
75% Apportioned Based on Student Enrollment	\$10,554,288	75.00%
Total Instructional Portion	\$14,072,384	100.00%
<u>Average EQV: Latest at time of FY-18 to FY-20 Budgets</u>		
Manchester	\$2,438,607,000	74.47%
Essex	\$836,103,100	25.53%
Combined Average EQV, FY-18 to FY-20	\$3,274,710,100	100.00%
Manchester: EQV-Based Instructional Apportionment	\$2,619,851	74.47%
Essex: EQV-Based Instructional Apportionment	\$898,245	25.53%
Combined: EQV-Based Instructional Assessment	\$3,518,096	100.00%
<u>Average Oct. 1 Enrollment: 2016-2018</u>		
Manchester	840	62.24%
Essex	509	37.76%
Total Average Enrollment 2016-2018	1,349	100.00%
Manchester: Enrollment-Based Instructional Apportionment	\$6,569,373	62.24%
Essex: Enrollment-Based Instructional Apportionment	\$3,984,915	37.76%
Combined: Enrollment-Based Instructional Assessment	\$10,554,288	100.00%
B. Non-Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$2,167,329	25.00%
75% Apportioned Based on Town Populations	\$6,501,986	75.00%
Total Non-Instructional Portion	\$8,669,314	100.00%
<u>Average EQV: Latest at time of FY-18 to FY-20 Budgets</u>		
Manchester	\$2,438,607,000	74.47%
Essex	\$836,103,100	25.53%
Combined Average EQV, FY-18 to FY-20	\$3,274,710,100	100.00%
Manchester: EQV-Based Non-Instructional Apportionment	\$1,613,964	74.47%
Essex: EQV-Based Non-Instructional Apportionment	\$553,365	25.53%
Combined: EQV-Based Non-Instructional Assessment	\$2,167,329	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	\$3,865,069	59.44%
Essex: Population-Based Non-Instructional Apportionment	\$2,636,916	40.56%
Combined: Population-Based Non-Instructional Assessment	\$6,501,986	100.00%

FORMULA INPUTS - AVERAGE EQV & ENROLLMENT				
Latest Equalized Property Valuations (EQV) By Town				
	FY-18	FY-19	FY-20	Average
Manchester	\$2,394,763,100	\$2,394,763,100	\$2,526,294,800	\$2,438,607,000
Essex	\$820,482,500	\$820,482,500	\$867,344,300	\$836,103,100
Total	\$3,215,245,600	\$3,215,245,600	\$3,393,639,100	\$3,274,710,100
Source:	FY-2016 EQV	FY-2016 EQV	FY-2018 EQV	
Published:	1/23/2017	1/23/2017	1/22/2019	
Student Enrollment By Town				
	Oct. 1, 2016	Oct. 1, 2017	Oct. 1, 2018	Average
Manchester	849	831	839	840
Essex	502	512	514	509
Total	1,351	1,343	1,353	1,349

Apportionment Formula: Input Trends				
	FY-18	FY-19	FY-20	Input Contribution to Assessment
EQV 25% of Instructional & Non-Instructional Costs				
Manchester	74.5%	74.5%	74.4%	EQV
Essex	25.5%	25.5%	25.6%	
Total	100.0%	100.0%	100.0%	25.0%
Enrollment 75% of Instructional Costs				
Manchester	62.8%	61.9%	62.0%	Student Enrollment
Essex	37.2%	38.1%	38.0%	
Total	100.0%	100.0%	100.0%	46.4%
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%	28.6%
All Factors Combined				100.0%

4. APPORTIONMENT SUMMARY			
	Manchester	Essex	Combined
Instructional: EQV-Based	\$2,619,851	\$898,245	\$3,518,096
Instructional: Enrollment-Based	\$6,569,373	\$3,984,915	\$10,554,288
Total Instructional Assessment	\$9,189,224	\$4,883,160	\$14,072,384
Non-Instructional: EQV-Based	\$1,613,964	\$553,365	\$2,167,329
Non-Instructional: Population-Based	\$3,865,069	\$2,636,916	\$6,501,986
Total Non-Instructional Assessment	\$5,479,033	\$3,190,281	\$8,669,314
Total FY-20 Assessment - Instructional & Non-Instructional	\$14,668,257	\$8,073,441	\$22,741,698
% of Total	64.50%	35.50%	100.00%