



# *Manchester Essex Regional School District*

## *FY 2021 Operating Budget*

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## Manchester Essex Regional School District FY 2021 Operating Budget

Revenue	2016-2017 Actual	% Increase	2017-2018 Actual	% Increase	2018-2019 Budget	2018-2019 Actual	% Inc.	2019-2020 Budget	% Inc. vs. Prior Budget	2020-2021 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$2,926,988	2.7%	\$2,967,368	1.4%	\$2,970,741	\$3,007,748	1.36%	\$3,033,748	2.12%	\$3,082,013	\$48,265	1.59%
Regional School Transportation	\$141,729	-8.0%	\$156,460	10.4%	\$130,000	\$214,527	37.11%	\$140,000	7.69%	\$230,000	\$90,000	64.29%
(Less: School Choice Sending)	(\$51,738)	-23.2%	(\$58,707)	13.5%	(\$55,000)	(\$92,624)	57.77%	(\$55,000)	0.00%	(\$85,000)	(\$30,000)	54.55%
<b>Total State Aid</b>	<b>\$3,016,979</b>	<b>2.7%</b>	<b>\$3,065,121</b>	<b>1.6%</b>	<b>\$3,045,741</b>	<b>\$3,129,651</b>	<b>2.11%</b>	<b>\$3,118,748</b>	<b>2.40%</b>	<b>\$3,227,013</b>	<b>\$108,265</b>	<b>3.47%</b>
Medicaid Reimbursement	\$57,057	21.7%	\$89,488	56.8%	\$50,000	\$39,180	-56.22%	\$50,000	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$15,309	13.5%	\$37,319	143.8%	\$12,000	\$411,366	1002.31%	\$25,000	108.33%	\$40,000	\$15,000	60.00%
Other Miscellaneous	\$27,393	-8.6%	\$42,996	57.0%	\$25,000	\$46,155	7.35%	\$29,500	18.00%	\$29,500	\$0	0.00%
<b>Total Miscellaneous Income</b>	<b>\$99,759</b>	<b>10.4%</b>	<b>\$169,802</b>	<b>70.2%</b>	<b>\$87,000</b>	<b>\$496,701</b>	<b>192.52%</b>	<b>\$104,500</b>	<b>20.11%</b>	<b>\$119,500</b>	<b>\$15,000</b>	<b>14.35%</b>
<b>Excess &amp; Deficiency Funds</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>NM</b>	<b>\$100,000</b>	<b>NM</b>	<b>\$250,000</b>	<b>\$150,000</b>	<b>150.00%</b>
<b>Total Revenue Before Assessments</b>	<b>\$3,116,738</b>	<b>3.0%</b>	<b>\$3,234,923</b>	<b>3.8%</b>	<b>\$3,132,741</b>	<b>\$3,626,352</b>	<b>12.10%</b>	<b>\$3,323,248</b>	<b>6.08%</b>	<b>\$3,596,513</b>	<b>\$273,265</b>	<b>8.22%</b>
Manchester (Operating Budget)***	\$13,320,239	3.66%	\$13,813,861	3.71%	\$14,274,688	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,530	\$431,273	2.94%
Essex (Operating Budget)***	\$7,423,549	2.70%	\$7,593,144	2.28%	\$7,836,479	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,365,271	\$291,830	3.61%
<b>Town Assessments</b>	<b>\$20,743,788</b>	<b>3.32%</b>	<b>\$21,407,006</b>	<b>3.20%</b>	<b>\$22,111,166</b>	<b>\$22,111,166</b>	<b>3.29%</b>	<b>\$22,741,698</b>	<b>2.85%</b>	<b>\$23,464,801</b>	<b>\$723,103</b>	<b>3.18%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$23,860,526</b>	<b>3.27%</b>	<b>\$24,641,929</b>	<b>3.27%</b>	<b>\$25,243,907</b>	<b>\$25,737,518</b>	<b>4.45%</b>	<b>\$26,064,946</b>	<b>3.25%</b>	<b>\$27,061,314</b>	<b>\$996,368</b>	<b>3.82%</b>
(Less: Contribution to Stabilization Fund)	\$0		\$0		\$0	\$0	NM	\$0	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$45,729)		(\$31,460)		\$0	(\$74,629)	NM	\$0	NM	\$0	\$0	NM
<b>Available General Fund Resources</b>	<b>\$23,814,797</b>	<b>4.23%</b>	<b>\$24,610,469</b>	<b>3.34%</b>	<b>\$25,243,907</b>	<b>\$25,662,889</b>	<b>4.28%</b>	<b>\$26,064,946</b>	<b>3.25%</b>	<b>\$27,061,314</b>	<b>\$996,368</b>	<b>3.82%</b>
<b>Total Operating Budget (Historical Format)</b>	<b>\$23,705,926</b>	<b>3.87%</b>	<b>\$24,745,837</b>	<b>4.39%</b>	<b>\$25,619,308</b>	<b>\$25,259,667</b>	<b>2.08%</b>	<b>\$26,389,947</b>	<b>3.01%</b>	<b>\$27,386,314</b>	<b>\$996,367</b>	<b>3.78%</b>
(Less: School Choice)	(\$325,000)		(\$300,000)		(\$375,000)	(\$325,000)	8.33%	(\$325,000)	-13.33%	(\$325,000)	\$0	0.00%
<b>General Fund Operating Budget (Restated)**</b>	<b>\$23,380,926</b>	<b>4.00%</b>	<b>\$24,445,837</b>	<b>4.55%</b>	<b>\$25,244,308</b>	<b>\$24,934,667</b>	<b>2.00%</b>	<b>\$26,064,947</b>	<b>3.25%</b>	<b>\$27,061,314</b>	<b>\$996,367</b>	<b>3.82%</b>

\*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



# Manchester Essex Regional School District

## FY 2021 Operating Budget

DOE Account Code	Budget Summary	2016-2017 Expended	2017-2018 Staffing Level	2017 - 2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
<b>SALARIES - STAFF</b>													
1210	Superintendent's Office	\$218,643	1.5	\$225,715	1.5	\$231,895	\$230,782	1.5	\$237,568	1.5	\$243,381	\$5,813	2.4%
1410	Business Office	\$335,335	4.2	\$336,383	4.2	\$380,103	\$383,107	4.2	\$395,685	4.2	\$402,140	\$6,455	1.6%
1450	District Technology	\$205,688	2.2	\$208,058	2.2	\$211,897	\$212,649	2.2	\$217,187	2.2	\$222,616	\$5,429	2.5%
2110	Student Services Office	\$224,223	2.5	\$229,793	2.5	\$234,358	\$234,358	2.5	\$240,179	2.5	\$246,177	\$5,998	2.5%
2110	Curriculum Director	\$102,000	0.8	\$105,750	0.8	\$106,586	\$106,586	0.8	\$109,221	0.8	\$111,952	\$2,731	2.5%
2210	Principals/Asst. Principals	\$540,323	5.1	\$608,116	5.5	\$658,406	\$669,838	6.0	\$727,909	6.0	\$745,916	\$18,007	2.5%
2210	School Secretaries	\$251,102	5.0	\$260,570	5.0	\$256,857	\$255,394	5.0	\$265,392	5.0	\$271,964	\$6,572	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$116,687		\$102,934		\$120,426	\$108,373		\$123,437		\$128,512	\$5,075	4.1%
2305	Classroom Teachers	\$7,761,747	100.0	\$8,035,592	100.1	\$8,296,681	\$8,259,337	99.2	\$8,564,214	99.2	\$8,956,102	\$391,888	4.6%
2310	Special Ed Teachers*	\$1,926,390	27.9	\$2,203,338	30.3	\$2,431,253	\$2,351,987	32.6	\$2,594,405	32.6	\$2,727,361	\$132,956	5.1%
2315	Special Ed Team Chairs	\$184,126	2.0	\$188,269	2.0	\$191,093	\$191,093	2.0	\$187,694	2.0	\$192,385	\$4,691	2.5%
2325	Substitute Teachers	\$326,588		\$131,743		\$161,000	\$255,895		\$139,000	0.0	\$139,000	\$0	0.0%
2330	Teaching Assistants*	\$908,781	31.9	\$888,216	22.6	\$637,951	\$632,061	24.5	\$694,243	24.5	\$700,328	\$6,086	0.9%
2340	Library/Media Coordinators	\$189,612	2.0	\$180,125	1.5	\$138,887	\$137,449	1.5	\$145,040	1.5	\$152,130	\$7,091	4.9%
2440	SPED, LEP, H&H Tutors	\$161,843	1.5	\$183,651	3.0	\$245,082	\$246,177	1.0	\$175,687	1.0	\$166,639	(\$9,048)	-5.2%
2710	Guidance/Adj. Counselors	\$633,647	7.8	\$647,068	6.8	\$546,629	\$543,277	6.8	\$528,285	6.8	\$609,569	\$81,284	15.4%
2800	Psychologists	\$245,783	2.0	\$275,180	2.0	\$280,184	\$279,143	2.0	\$288,692	3.0	\$298,545	\$9,853	3.4%
3200	Nurses	\$260,147	3.0	\$270,454	3.0	\$276,078	\$269,747	3.0	\$282,744	3.0	\$289,487	\$6,743	2.4%
3300	Transportation/Traffic/Emergency/Title IX	\$5,000		\$8,000		\$8,000	\$8,000		\$8,000	0.0	\$9,500	\$1,500	18.8%
3400	Cafeteria/Recess Aides	\$66,027		\$67,432		\$54,549	\$54,420		\$63,411	0.0	\$64,235	\$824	1.3%
3510	Athletics (Office & Coaching Stipends)	\$308,307	1.5	\$305,596	1.5	\$323,918	\$308,833	1.6	\$338,608	1.6	\$346,474	\$7,866	2.3%
3520	Student Activity Stipends	\$131,553		\$133,094		\$133,036	\$136,942		\$126,112	0.0	\$129,265	\$3,153	2.5%
4110	Custodians	\$220,670	2.5	\$190,716	1.5	\$115,139	\$122,944	1.0	\$86,631	1.0	\$87,195	\$564	0.7%
4220	Facilities Department	\$159,119	2.0	\$162,394	2.0	\$165,594	\$169,352	2.0	\$169,130	2.0	\$173,358	\$4,228	2.5%
	Negotiations, Longevity, Expanded Effort**	\$113,264		\$114,077		\$146,500	\$140,244		\$151,250		\$91,250	(\$60,000)	-39.7%
<b>Subtotal SALARIES</b>		<b>\$15,596,607</b>	<b>205.4</b>	<b>\$16,062,264</b>	<b>198.0</b>	<b>\$16,352,103</b>	<b>\$16,307,986</b>	<b>199.4</b>	<b>\$16,859,721</b>	<b>200.4</b>	<b>\$17,505,480</b>	<b>\$645,759</b>	<b>3.83%</b>

\*2.6 Special Ed Teachers moved from IDEA grant to Budget in FY19 to save fringe. Offset by 7.8 TA moved fr Budget to grant. Net savings = \$17,500. 1.0 FTE added FY20 funded by 2.0 reduction of special ed tutors.

\*\*FY21 reduction of \$60K in Expanded Effort line (net of \$150K longevity, sick buy back expense) includes retirement savings estimates that have yet-to-be formalized



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## FY 2020 Operating Budget

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	<b>OPERATING EXPENSES</b>												
1000	District Admin. Expenses	\$251,923	6.7%	\$242,417	-3.8%	\$266,533	\$232,610	12.4%	\$281,733	5.7%	\$270,432	(\$11,301)	-4.0%
2000	Bldg. Instr. Supplies/Equip	\$306,253	-7.0%	\$274,748	-10.3%	\$328,887	\$266,220	15.8%	\$327,219	-0.5%	\$327,172	(\$47)	0.0%
2100	SPED Admin. Expenses	\$58,405	191.0%	\$86,768	48.6%	\$31,000	\$66,744	-57.5%	\$31,750	2.4%	\$32,300	\$550	1.7%
2210	Bldg. Admin. Expenses	\$45,968	17.4%	\$34,355	-25.3%	\$43,447	\$35,068	21.0%	\$43,705	0.6%	\$43,615	(\$90)	-0.2%
2300	SPED Contracted Services	\$217,034	-30.1%	\$217,773	0.3%	\$300,000	\$187,672	33.3%	\$250,000	-16.7%	\$240,000	(\$10,000)	-4.0%
2350	Professional Development	\$100,608	94.7%	\$66,671	-33.7%	\$46,500	\$35,660	-7.9%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	\$15,133	-82.3%	\$2,759	-81.8%	\$41,000	\$8,614	28.1%	\$41,000	0.0%	\$41,000	\$0	0.0%
2451	Instructional Technology**	\$273,912	34.5%	\$257,876	-5.9%	\$237,254	\$226,753	-3.3%	\$253,653	6.9%	\$284,900	\$31,247	12.3%
3200	Health Expenses	\$6,798	-9.5%	\$5,834	-14.2%	\$6,550	\$3,187	0.0%	\$6,650	1.5%	\$7,300	\$650	9.8%
3300	Transportation/Traffic	\$269,409	-10.2%	\$318,870	18.4%	\$377,264	\$348,439	17.9%	\$401,480	6.4%	\$415,874	\$14,394	3.6%
3300	SPED Transportation	\$224,013	-9.2%	\$364,455	62.7%	\$436,800	\$386,504	23.0%	\$366,375	-16.1%	\$320,000	(\$46,375)	-12.7%
3500	Athletics/Student Activities	\$72,553	-4.3%	\$97,598	34.5%	\$84,213	\$94,464	-19.0%	\$91,213	8.3%	\$92,500	\$1,287	1.4%
4100	Utilities	\$489,905	7.3%	\$532,643	8.7%	\$516,500	\$530,999	-2.4%	\$579,901	12.3%	\$579,901	\$0	0.0%
4110	Custodial Supplies	\$80,274	68.2%	\$47,550	-40.8%	\$57,500	\$59,393	18.6%	\$57,500	0.0%	\$60,000	\$2,500	4.3%
4200	Maintenance	\$528,798	3.3%	\$597,643	13.0%	\$634,500	\$629,499	3.9%	\$677,824	6.8%	\$701,875	\$24,051	3.5%
5000	Insurance & Other Benefits	\$4,130,838	8.3%	\$4,756,110	15.1%	\$5,165,553	\$4,931,328	6.2%	\$5,123,859	-0.8%	\$5,457,988	\$334,129	6.5%
7000	Facility Capital Expense	\$162,258	-59.1%	\$90,285	-44.4%	\$65,000	\$58,854	-28.6%	\$65,000	0.0%	\$64,000	(\$1,000)	-1.5%
9100	SPED Tuition-Out/Summer	\$875,237	-4.9%	\$689,218	-21.3%	\$628,704	\$849,673	-5.3%	\$884,863	40.7%	\$895,477	\$10,614	1.2%
	<b>Subtotal OPERATIONS</b>	<b>\$8,109,319</b>	<b>0.7%</b>	<b>\$8,683,573</b>	<b>7.1%</b>	<b>\$9,267,206</b>	<b>\$8,951,681</b>	<b>5.6%</b>	<b>\$9,530,225</b>	<b>2.8%</b>	<b>\$9,880,834</b>	<b>\$350,608</b>	<b>3.68%</b>
	<b>TOTAL</b>	<b>\$23,705,926</b>	<b>3.9%</b>	<b>\$24,745,837</b>	<b>4.4%</b>	<b>\$25,619,308</b>	<b>\$25,259,667</b>	<b>2.9%</b>	<b>\$26,389,947</b>	<b>3.0%</b>	<b>\$27,386,314</b>	<b>\$996,367</b>	<b>3.78%</b>
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$300,000)		(\$375,000)	(\$325,000)		(\$325,000)		(\$325,000)	\$0	
	Plus: General Fund Transfer to close FY17/FY18 Food Service Deficit						\$177,202						
	Plus: General Fund Transfer to close Athletics Deficit						\$18,314						
	<b>General Fund Operating Spending</b>	<b>\$23,380,926</b>	<b>3.7%</b>	<b>\$24,445,837</b>	<b>4.6%</b>	<b>\$25,244,308</b>	<b>\$25,130,183</b>	<b>3.2%</b>	<b>\$26,064,947</b>	<b>3.3%</b>	<b>\$27,061,314</b>	<b>\$996,367</b>	<b>3.82%</b>
	Contribution to Stabilization Fund	\$0		\$0		\$0	\$0		\$0		\$0	\$0	
	<b>Total Budgetary Use of Funds</b>	<b>\$23,380,926</b>	<b>2.8%</b>	<b>\$24,445,837</b>	<b>4.6%</b>	<b>\$25,244,308</b>	<b>\$25,130,183</b>	<b>3.2%</b>	<b>\$26,064,947</b>	<b>3.3%</b>	<b>\$27,061,314</b>	<b>\$996,367</b>	<b>3.82%</b>

\*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 2021 Budget

DOE Account Code	Memorial Elementary	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
<b>SALARIES - STAFF</b>															
2210	Principal	1.0	\$121,630	1.0	\$125,000	1.0	\$127,500	\$132,000	1.0	\$132,188	3.7%	1.0	\$135,518	\$3,330	2.5%
2210	Secretary	1.0	\$52,474	1.0	\$53,866	1.0	\$54,862	\$54,862	1.0	\$56,233	2.5%	1.0	\$57,640	\$1,407	2.5%
2305	Classroom Teachers	25.6	\$1,881,229	25.6	\$1,971,135	24.8	\$1,982,009	\$1,985,338	22.8	\$1,915,460	-3.4%	22.8	\$2,003,717	\$88,257	4.6%
2310	Special Ed Teachers*	7.5	\$537,853	8.9	\$707,132	10.2	\$820,212	\$824,208	12.3	\$969,072	18.1%	12.3	\$1,013,643	\$44,571	4.6%
2315	Special Ed Team Chair	0.6	\$54,393	0.6	\$55,617	0.6	\$56,451	\$56,451	0.6	\$54,754	-3.0%	0.6	\$56,122	\$1,368	2.5%
2325	Substitutes		\$76,021		\$67,566		\$73,000	\$69,252		\$66,000	-9.6%		\$66,000	\$0	0.0%
2330	Teaching Assistants*	12.4	\$317,088	10.7	\$279,933	7.7	\$204,401	\$217,572	6.7	\$211,031	3.2%	6.7	\$190,459	(\$20,572)	-9.7%
2340	Library/Media Coordinator	1.0	\$81,697	1.0	\$85,955	1.0	\$91,095	\$89,657	1.0	\$96,053	5.4%	1.0	\$101,919	\$5,866	6.1%
2710	Guidance Counselor	0.8	\$54,308	0.8	\$40,460	0.8	\$60,151	\$60,151	0.8	\$63,594	5.7%	0.8	\$67,176	\$3,582	5.6%
2800	Psychologist	1.0	\$76,667	1.0	\$87,250	1.0	\$98,745	\$98,508	1.0	\$100,933	2.2%	1.0	\$103,419	\$2,486	2.5%
3200	Nurse	1.0	\$69,288	1.0	\$70,847	1.0	\$71,910	\$71,869	1.0	\$75,334	4.8%	1.0	\$77,217	\$1,883	2.5%
3400	Cafeteria/Recess Aides		\$41,044		\$37,058		\$26,138	\$27,718		\$35,000	33.9%		\$35,000	\$0	0.0%
3520	Student Activity Stipends		\$15,128		\$13,482		\$11,564	\$12,166		\$9,804	-15.2%		\$10,049	\$245	2.5%
4110	Custodians	0.0	\$130		\$173		\$0	\$0		\$0			\$0	\$0	NM
	<b>Subtotal SALARIES</b>	<b>51.9</b>	<b>\$3,378,952</b>	<b>51.6</b>	<b>\$3,595,473</b>	<b>49.1</b>	<b>\$3,678,039</b>	<b>\$3,699,752</b>	<b>48.2</b>	<b>\$3,785,456</b>	<b>2.9%</b>	<b>48.2</b>	<b>\$3,917,879</b>	<b>\$132,423</b>	<b>3.5%</b>
<b>OPERATING EXPENSES</b>															
2000	Instructional Supplies		\$91,874		\$79,537		\$80,868	\$64,771		\$81,400	0.7%		\$74,012	(\$7,388)	-9.1%
2210	Administrative Expenses		\$7,335		\$6,520		\$8,942	\$5,733		\$8,400	-6.1%		\$6,500	(\$1,900)	-22.6%
2451	Instructional Technology		\$56,577		\$55,013		\$54,500	\$41,052		\$49,500	-9.2%		\$48,300	(\$1,200)	-2.4%
4100	Utilities		\$136,507		\$130,429		\$160,000	\$134,289		\$143,058	-10.6%		\$143,058	\$0	0.0%
	<b>Subtotal OPERATIONS</b>		<b>\$292,293</b>		<b>\$271,498</b>		<b>\$304,310</b>	<b>\$245,845</b>		<b>\$282,358</b>	<b>-7.2%</b>		<b>\$271,870</b>	<b>(\$10,488)</b>	<b>-3.7%</b>
	<b>TOTAL</b>		<b>\$3,671,245</b>		<b>\$3,866,972</b>		<b>\$3,982,349</b>	<b>\$3,945,597</b>		<b>\$4,067,814</b>	<b>2.1%</b>		<b>\$4,189,749</b>	<b>\$121,935</b>	<b>3.0%</b>

\*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. Net savings = \$6,500. 1.0 FTE added in FY20 funded by reduction of 2.0 special ed tu.  
 \*Staffing budget for 2.0 classroom teacher retirements transferred to HS in FY20, based on enrollment



# Manchester Essex Regional School District

## FY 2021 Budget

DOE Account Code	Essex Elementary	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
<b>SALARIES - STAFF</b>															
2210	Principal	1.0	\$119,228	1.0	\$122,171	1.0	\$124,585	\$124,585	1.0	\$127,662	2.5%	1.0	\$130,894	\$3,232	2.5%
2210	Secretary	1.0	\$52,474	1.0	\$53,786	1.0	\$49,862	\$47,972	1.0	\$51,250	2.8%	1.0	\$52,531	\$1,281	2.5%
2305	Classroom Teachers	17.2	\$1,391,049	17.3	\$1,469,955	16.6	\$1,408,836	\$1,411,250	16.5	\$1,473,781	4.6%	16.5	\$1,520,210	\$46,429	3.2%
2310	Special Ed Teachers*	4.4	\$317,141	5.0	\$397,007	5.7	\$453,987	\$431,205	5.8	\$452,823	-0.3%	5.8	\$487,385	\$34,562	7.6%
2315	Special Ed Team Chair	0.4	\$36,262	0.4	\$37,078	0.4	\$37,634	\$37,634	0.4	\$36,502	-3.0%	0.4	\$37,415	\$913	2.5%
2325	Substitutes		\$57,183		\$19,585		\$33,000	\$25,273		\$28,000	-15.2%		\$28,000	\$0	0.0%
2330	Teaching Assistants*	15.2	\$395,109	12.2	\$343,006	7.9	\$224,584	\$207,532	8.8	\$227,067	1.1%	8.8	\$247,442	\$20,375	9.0%
2340	Library/Media Coordinator	1.0	\$92,098	1.0	\$94,170	0.5	\$47,792	\$47,792	0.5	\$48,987	2.5%	0.5	\$50,211	\$1,225	2.5%
2710	Guidance Counselor	0.6	\$39,040	1.0	\$69,078	1.0	\$72,703	\$72,703	1.0	\$77,171	6.1%	1.0	\$81,819	\$4,648	6.0%
2800	Psychologist	1.0	\$94,971	1.0	\$97,074	1.0	\$98,508	\$98,508	1.0	\$100,933	2.5%	1.0	\$103,419	\$2,486	2.5%
3200	Nurse	1.0	\$90,655	1.0	\$94,170	1.0	\$95,583	\$94,402	1.0	\$97,973	2.5%	1.0	\$100,422	\$2,449	2.5%
3400	Cafeteria/Recess Aides		\$15,976		\$18,380		\$17,938	\$17,211		\$17,938	0.0%		\$18,500	\$563	3.1%
3520	Student Activity Stipends		\$13,053		\$11,438		\$14,598	\$13,153		\$12,913	-11.5%		\$13,236	\$323	2.5%
4110	Custodians**	1.5	\$76,814	1.5	\$78,987	0.5	\$30,537	\$37,700		\$501	-98.4%	0.0	\$0	(\$501)	-100.0%
<b>Subtotal SALARIES</b>		<b>44.3</b>	<b>\$2,791,053</b>	<b>42.4</b>	<b>\$2,905,885</b>	<b>36.6</b>	<b>\$2,710,146</b>	<b>\$2,666,920</b>	<b>37.0</b>	<b>\$2,753,501</b>	<b>1.6%</b>	<b>37.0</b>	<b>\$2,871,484</b>	<b>\$117,983</b>	<b>4.3%</b>
<b>OPERATING EXPENSES</b>															
2000	Instructional Supplies		\$61,766		\$49,459		\$46,575	\$44,320		\$46,575	0.0%		\$50,810	\$4,235	9.1%
2210	Administrative Expenses		\$4,563		\$3,462		\$3,925	\$3,338		\$3,925	0.0%		\$3,965	\$40	1.0%
2451	Instructional Technology		\$54,356		\$64,484		\$54,500	\$46,750		\$55,500	1.8%		\$61,800	\$6,300	11.4%
4100	Utilities		\$87,732		\$96,304		\$95,500	\$98,789		\$106,299	11.3%		\$106,299	\$0	0.0%
<b>Subtotal OPERATIONS</b>			<b>\$208,417</b>		<b>\$213,709</b>		<b>\$200,500</b>	<b>\$193,197</b>		<b>\$212,300</b>	<b>5.9%</b>		<b>\$222,874</b>	<b>\$10,575</b>	<b>5.0%</b>
<b>TOTAL</b>			<b>\$2,999,470</b>		<b>\$3,119,594</b>		<b>\$2,910,647</b>	<b>\$2,860,117</b>		<b>\$2,965,800</b>	<b>1.9%</b>		<b>\$3,094,358</b>	<b>\$128,558</b>	<b>4.3%</b>

\*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

\*\*1.5 custodian FTE moved to contracted service upon retirement (FY19 and FY21)



# Manchester Essex Regional School District

## FY 2021 Budget

DOE Account Code	Manchester-Essex Regional High School	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
<b>SALARIES - STAFF</b>															
2210	Principal & Assistant Principal*	1.5	\$179,378	1.5	\$183,825	1.5	\$187,471	\$194,403	2.0	\$243,813	30.1%	2.0	\$249,934	\$6,121	2.5%
2210	Secretaries	2.0	\$101,691	2.0	\$104,233	2.0	\$106,318	\$106,318	2.0	\$108,976	2.5%	2.0	\$111,700	\$2,724	2.5%
2305	Classroom Teachers	34.7	\$2,677,420	35.3	\$2,909,320	37.3	\$3,156,502	\$3,156,737	38.5	\$3,345,379	6.0%	38.5	\$3,512,303	\$166,924	5.0%
2310	Special Ed Teachers	5.7	\$423,744	4.7	\$358,114	5.2	\$365,905	\$387,770	5.2	\$389,436	6.4%	5.2	\$412,606	\$23,170	5.9%
2315	MS/HS Special Ed Team Chair	0.5	\$46,736	0.5	\$47,787	0.5	\$48,504	\$48,504	0.5	\$48,219	-0.6%	0.5	\$49,424	\$1,205	2.5%
2325	Substitutes		\$115,834		\$4,808		\$20,000	\$55,469		\$15,000	-25.0%		\$15,000	\$0	0.0%
2330	Teaching Assistants	2.2	\$72,263	3.0	\$82,122	4.0	\$116,204	\$115,090	5.0	\$144,525	24.4%	5.0	\$148,015	\$3,490	2.4%
2340	Library/Media Coordinator	0.4	\$15,817	0.0	\$0		\$0	\$0		\$0	NM		\$0	\$0	NM
2710	Guidance Counselors**	3.0	\$269,007	3.0	\$266,580	3.0	\$267,425	\$264,300	3.0	\$231,895	-13.3%	3.0	\$298,570	\$66,675	28.8%
2800	Adjustment Counselor	1.0	\$83,894	1.0	\$88,332	1.0	\$92,244	\$92,244	1.0	\$97,973	6.2%	1.0	\$100,422	\$2,449	2.5%
2800	Psychologist	0.5	\$37,073	0.5	\$51,677		\$402	\$0	0.0	\$0	NM	0.0	\$0	\$0	NM
3200	Nurse	1.0	\$90,655	1.0	\$92,695	1.0	\$94,085	\$94,032	1.0	\$96,437	2.5%	1.0	\$98,848	\$2,411	2.5%
3510	Athletics (including coaching stipends)	1.5	\$308,307	1.5	\$305,596	1.5	\$323,918	\$308,833	1.6	\$338,608	4.5%	1.6	\$346,474	\$7,866	2.3%
3520	Student Activities Stipends		\$82,683		\$84,434		\$85,718	\$90,711		\$85,811	0.1%		\$87,956	\$2,145	2.5%
4110	Custodians (incl. summer staffing)	2.0	\$143,727	1.0	\$111,557	1.0	\$84,602	\$85,244	1.0	\$86,130	1.8%	1.0	\$87,195	\$1,065	1.2%
	<b>Subtotal SALARIES</b>	<b>56.0</b>	<b>\$4,648,227</b>	<b>55.0</b>	<b>\$4,691,081</b>	<b>58.0</b>	<b>\$4,949,298</b>	<b>\$4,999,655</b>	<b>60.8</b>	<b>\$5,232,201</b>	<b>5.7%</b>	<b>60.8</b>	<b>\$5,518,447</b>	<b>\$286,246</b>	<b>5.5%</b>
<b>OPERATING EXPENSES</b>															
2000	Instructional Supplies		\$72,735		\$78,067		\$88,151	\$65,332		\$87,251	-1.0%		\$96,693	\$9,442	10.8%
2210	Administrative Expenses		\$25,017		\$17,651		\$23,500	\$20,591		\$24,300	3.4%		\$26,400	\$2,100	8.6%
2451	Instructional Technology		\$65,693		\$59,723		\$52,833	\$62,837		\$64,533	22.1%		\$76,500	\$11,967	18.5%
3510	Athletic Supplies & Services		\$33,837		\$54,709		\$48,000	\$49,782		\$55,000	14.6%		\$56,000	\$1,000	1.8%
3520	Student Activities		\$32,140		\$37,047		\$25,000	\$33,057		\$25,000	0.0%		\$25,000	\$0	0.0%
4100	Utilities		\$265,666		\$305,910		\$261,000	\$297,921		\$330,543	26.6%		\$330,543	\$0	0.0%
	<b>Subtotal OPERATIONS</b>		<b>\$495,089</b>		<b>\$553,106</b>		<b>\$498,484</b>	<b>\$529,520</b>		<b>\$586,627</b>	<b>17.7%</b>		<b>\$611,136</b>	<b>\$24,509</b>	<b>4.2%</b>
	<b>TOTAL</b>		<b>\$5,143,316</b>		<b>\$5,244,186</b>		<b>\$5,447,782</b>	<b>\$5,529,175</b>		<b>\$5,818,829</b>	<b>6.8%</b>		<b>\$6,129,583</b>	<b>\$310,755</b>	<b>5.3%</b>

\*1.0 FTE Dean of Students created from restructured 0.5 FTE Assistant Principal position beginning in FY20

\*\*FY20 guidance staffing budget reflects savings from one-year leave of absence



# Manchester Essex Regional School District

## FY 2021 Budget

DOE Account Code	Manchester-Essex Regional Middle School	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
<b>SALARIES - STAFF</b>															
2210	Principal & Dean of Students*	1.0	\$120,086	1.6	\$177,120	2.0	\$218,849	\$218,849	2.0	\$224,246	2.5%	2.0	\$229,570	\$5,324	2.4%
2210	Secretary**	1.0	\$42,188	1.0	\$42,467	1.0	\$43,316	\$44,429	1.0	\$46,433	7.2%	1.0	\$47,593	\$1,161	2.5%
2305	Classroom Teachers	24.4	\$1,812,049	21.8	\$1,685,181	21.4	\$1,749,334	\$1,706,012	21.4	\$1,829,594	4.6%	21.4	\$1,919,872	\$90,278	4.9%
2310	Special Ed Teachers	7.7	\$647,652	9.3	\$741,085	9.2	\$791,148	\$708,804	9.2	\$783,074	-1.0%	9.2	\$813,727	\$30,653	3.9%
2315	MS/HS Special Ed Team Chair	0.5	\$46,736	0.5	\$47,787	0.5	\$48,504	\$48,504	0.5	\$48,219	-0.6%	0.5	\$49,424	\$1,205	2.5%
2325	Substitutes		\$77,550		\$39,785		\$35,000	\$105,901		\$30,000	-14.3%		\$30,000	\$0	0.0%
2330	Teaching Assistants*	5.0	\$124,320	6.0	\$183,156	3.0	\$92,762	\$91,867	4.0	\$111,620	20.3%	4.0	\$114,412	\$2,792	2.5%
2710	Guidance Counselors	2.0	\$187,399	2.0	\$182,617	1.0	\$54,106	\$53,879	1.0	\$57,652	6.6%	1.0	\$61,582	\$3,930	6.8%
2800	Psychologist**	0.5	\$37,073	0.5	\$39,179	1.0	\$82,529	\$82,127	1.0	\$86,826	5.2%	1.0	\$91,707	\$4,881	5.6%
3400	Cafeteria/Recess Aides		\$9,007		\$11,994		\$10,473	\$9,491		\$10,473	0.0%		\$10,735	\$262	2.5%
3520	Student Activities Stipends		\$20,688		\$23,740		\$21,156	\$20,912		\$17,584	-16.9%		\$18,024	\$440	2.5%
	<b>Subtotal SALARIES</b>	<b>42.1</b>	<b>\$3,124,747</b>	<b>42.7</b>	<b>\$3,174,111</b>	<b>39.1</b>	<b>\$3,147,178</b>	<b>\$3,090,775</b>	<b>40.1</b>	<b>\$3,245,721</b>	<b>3.1%</b>	<b>40.1</b>	<b>\$3,386,646</b>	<b>\$140,925</b>	<b>4.3%</b>
<b>OPERATING EXPENSES</b>															
2000	Instructional Supplies		\$55,439		\$45,120		\$71,993	\$53,722		\$71,993	0.0%		\$64,857	(\$7,136)	-9.9%
2210	Administrative Expenses		\$9,053		\$6,722		\$7,080	\$5,406		\$7,080	0.0%		\$6,750	(\$330)	-4.7%
2451	Instructional Technology***		\$97,285		\$78,657		\$55,420	\$76,114		\$64,120	15.7%		\$98,300	\$34,180	53.3%
3520	Student Activities		\$6,576		\$5,843		\$11,213	\$11,625		\$11,213	0.0%		\$11,500	\$287	2.6%
	<b>Subtotal OPERATIONS</b>		<b>\$168,353</b>		<b>\$136,342</b>		<b>\$145,706</b>	<b>\$146,867</b>		<b>\$154,406</b>	<b>6.0%</b>		<b>\$181,407</b>	<b>\$27,001</b>	<b>17.5%</b>
	<b>TOTAL</b>		<b>\$3,293,100</b>		<b>\$3,310,453</b>		<b>\$3,292,884</b>	<b>\$3,237,642</b>		<b>\$3,400,127</b>	<b>3.3%</b>		<b>\$3,568,053</b>	<b>\$167,926</b>	<b>4.9%</b>

\*MS Dean of Students position introduced as 0.6 FTE in FY18 and increased to 1.0 FTE in FY19  
 \*\*MS Administrative Assistant moving to 12-month position in FY20, in line with other 3 schools  
 \*\*\*FY21 technology budget includes fund to renew schoolwide Chromebook leases initiated in FY17





# Manchester Essex Regional School District

## FY 2021 Budget

DOE Account Code	District Administration	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>SALARIES - STAFF</b>														
1110	School Committee Secretary		\$3,430		\$4,200		\$5,000	\$3,806		\$5,000	0.0%		\$5,000	\$0	0.0%
1210	Superintendent	1.0	\$184,339	1.0	\$189,869	1.0	\$194,616	\$194,616	1.0	\$199,481	2.5%	1.0	\$204,468	\$4,987	2.5%
1210	Superintendent's Secretary	0.5	\$30,874	0.5	\$31,647	0.5	\$32,279	\$32,360	0.5	\$33,086	2.5%	0.5	\$33,913	\$827	2.5%
1410	Business Manager	1.0	\$135,700	1.0	\$139,093	1.0	\$141,874	\$145,375	1.0	\$151,500	6.8%	1.0	\$155,163	\$3,663	2.4%
1410	Treasurer	0.2	\$24,363	0.2	\$24,972	0.2	\$25,472	\$25,471	0.2	\$26,109	2.5%	0.2	\$26,761	\$652	2.5%
1410	Business Office	3.0	\$175,272	3.0	\$172,318	3.0	\$212,757	\$212,261	3.0	\$218,076	2.5%	3.0	\$220,216	\$2,140	1.0%
1450	Network Administrator	1.0	\$98,673	1.0	\$98,835	1.0	\$100,810	\$101,562	1.0	\$103,330	2.5%	1.0	\$105,913	\$2,583	2.5%
1450	Computer Technician	1.0	\$81,515	1.0	\$82,785	1.0	\$84,440	\$84,440	1.0	\$86,551	2.5%	1.0	\$88,715	\$2,164	2.5%
	<b>Subtotal SALARIES</b>	<b>7.7</b>	<b>\$734,166</b>	<b>7.7</b>	<b>\$743,718</b>	<b>7.7</b>	<b>\$797,248</b>	<b>\$799,891</b>	<b>7.7</b>	<b>\$823,134</b>	<b>3.2%</b>	<b>7.7</b>	<b>\$840,149</b>	<b>\$17,015</b>	<b>2.1%</b>
	<b>OPERATING EXPENSES</b>														
1000	Administrators' Prof. Dev.		\$9,433		\$10,831		\$11,000	\$12,012		\$11,000	0.0%		\$11,000	\$0	0.0%
1110	School Committee Expenses*		\$12,138		\$9,377		\$16,000	\$9,869		\$16,000	0.0%		\$24,000	\$8,000	50.0%
1210	Office Supplies & Postage		\$7,657		\$8,289		\$7,750	\$10,023		\$8,250	6.5%		\$8,750	\$500	6.1%
1210	District Admin. Contracted Services*		\$94,012		\$105,039		\$65,000	\$81,890		\$85,000	30.8%		\$42,000	(\$43,000)	-50.6%
1410	Admin. Software & Support*		\$64,799		\$62,333		\$58,950	\$71,212		\$66,650	13.1%		\$90,000	\$23,350	35.0%
1430	Legal Services		\$23,224		\$24,313		\$65,000	\$21,012		\$65,000	0.0%		\$65,000	\$0	0.0%
1450	Technology Equipment		\$37,327		\$19,583		\$36,833	\$24,883		\$23,833	-35.3%		\$23,682	(\$151)	-0.6%
5100	Essex Regional Retirement		\$684,581		\$531,381		\$574,000	\$519,656		\$594,000	3.5%		\$586,500	(\$7,500)	-1.3%
5200	Health & Life Insurance**		\$1,944,981		\$2,514,015		\$2,597,644	\$2,599,326		\$2,533,000	-2.5%		\$2,684,980	\$151,980	6.0%
5250	Health & Life Insurance -Retirees		\$687,525		\$874,097		\$1,039,814	\$949,072		\$1,015,000	-2.4%		\$1,151,655	\$136,655	13.5%
5250	OPEB Trust Contribution		\$417,059		\$466,537		\$517,000	\$498,605		\$540,000	4.4%		\$572,400	\$32,400	6.0%
5260	Medicare Expense		\$225,680		\$227,736		\$244,095	\$233,297		\$253,859	4.0%		\$264,013	\$10,154	4.0%
5200	Other Insurance		\$171,012		\$142,344		\$193,000	\$131,372		\$188,000	-2.6%		\$198,440	\$10,440	5.6%
	<b>Subtotal OPERATIONS</b>		<b>\$4,379,428</b>		<b>\$4,995,875</b>		<b>\$5,426,087</b>	<b>\$5,162,229</b>		<b>\$5,399,593</b>	<b>-0.5%</b>		<b>\$5,722,420</b>	<b>\$322,827</b>	<b>6.0%</b>
	<b>TOTAL</b>		<b>\$5,113,594</b>		<b>\$5,739,593</b>		<b>\$6,223,335</b>	<b>\$5,962,120</b>		<b>\$6,222,726</b>	<b>0.0%</b>		<b>\$6,562,569</b>	<b>\$339,843</b>	<b>5.5%</b>

\*Budget reflects reclassification, per DESE accounting updates for a) District Admin. Contracted, b) Admin. Software & Support and c) School Committee

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

General Fund	\$1,619,981	\$2,214,015	\$2,222,644	\$2,274,326	\$2,208,000	\$2,359,980
School Choice Fund	\$325,000	\$300,000	\$375,000	\$325,000	\$325,000	\$325,000
<b>Total Health Insurance</b>	<b>\$1,944,981</b>	<b>\$2,514,015</b>	<b>\$2,597,644</b>	<b>\$2,599,326</b>	<b>\$2,533,000</b>	<b>\$2,684,980</b>



# Manchester Essex Regional School District FY 2021 Budget

DOE Account Code	Facilities	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>SALARIES - STAFF</b>														
4200	Facilities Manager	1.0	\$100,681	1.0	\$102,443	1.0	\$104,492	\$108,242	1.0	\$106,500	1.9%	1.0	\$109,163	\$2,663	2.5%
4200	Maintenance Technician	1.0	\$58,438	1.0	\$59,950	1.0	\$61,102	\$61,110	1.0	\$62,630	2.5%	1.0	\$64,195	\$1,565	2.5%
	<b>Subtotal SALARIES</b>	<b>2.0</b>	<b>\$159,119</b>	<b>2.0</b>	<b>\$162,394</b>	<b>2.0</b>	<b>\$165,594</b>	<b>\$169,352</b>	<b>2.0</b>	<b>\$169,130</b>	<b>2.1%</b>	<b>2.0</b>	<b>\$173,358</b>	<b>\$4,228</b>	<b>2.5%</b>
	<b>OPERATING EXPENSES</b>														
4110	Custodial Supplies		\$80,274		\$47,550		\$57,500	\$59,393		\$57,500	0.0%		\$60,000	\$2,500	4.3%
4200	Bldg & Grds Maintenance-Memorial		\$49,769		\$50,298		\$62,500	\$34,797		\$55,500	-11.2%		\$48,500	(\$7,000)	-12.6%
4200	Bldg & Grds Maintenance-Essex		\$29,952		\$35,577		\$60,500	\$38,661		\$52,500	-13.2%		\$46,500	(\$6,000)	-11.4%
4200	Bldg & Grds Maintenance-MERHS		\$115,587		\$99,651		\$111,000	\$98,790		\$111,000	0.0%		\$116,000	\$5,000	4.5%
4210	Contracted Services*		\$333,489		\$412,118		\$400,500	\$457,251		\$458,824	14.6%		\$490,875	\$32,051	7.0%
4220	Capital Repairs**		\$162,258		\$90,285		\$65,000	\$58,854		\$65,000	0.0%		\$64,000	(\$1,000)	-1.5%
	<b>Subtotal OPERATIONS</b>		<b>\$771,329</b>		<b>\$735,477</b>		<b>\$757,000</b>	<b>\$747,746</b>		<b>\$800,324</b>	<b>5.7%</b>		<b>\$825,875</b>	<b>\$25,551</b>	<b>3.2%</b>
	<b>TOTAL</b>		<b>\$930,448</b>		<b>\$897,871</b>		<b>\$922,594</b>	<b>\$917,098</b>		<b>\$969,454</b>	<b>5.1%</b>		<b>\$999,233</b>	<b>\$29,779</b>	<b>3.1%</b>

\*\*Increases in contracted service relates to outsourcing/reduction of in-house custodial FTE at EES (1.0 in FY19, 0.5 in F21) and MSHS (1.0 in FY18)



# Manchester Essex Regional School District

## FY 2021 Budget

DOE Account Codes	Non-Instructional Services	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>SALARIES - STAFF</b>														
3000:	Title IX Coordinator		\$5,000		\$5,000		\$5,000	\$5,000		\$5,000	0.0%		\$5,000	\$0	0.0%
3200:	Nurse Substitutes		\$9,549		\$12,742		\$14,500	\$9,444		\$13,000	-10.3%		\$13,000	\$0	0.0%
3600:	Emergency Response Liaison		\$0		\$3,000		\$3,000	\$3,000		\$3,000	NM		\$3,000	\$0	0.0%
5500:	Crossing Guards		\$0		\$0		\$0	\$0		\$0	NM		\$1,500	\$1,500	NM
	<b>Subtotal SALARIES</b>	<b>0.0</b>	<b>\$14,549</b>	<b>0.0</b>	<b>\$20,742</b>	<b>0.0</b>	<b>\$22,500</b>	<b>\$17,444</b>	<b>0.0</b>	<b>\$21,000</b>	<b>-6.7%</b>	<b>0.0</b>	<b>\$22,500</b>	<b>\$1,500</b>	<b>7.1%</b>
	<b>OPERATING EXPENSES</b>														
3200:	School Physician		\$2,500		\$2,500		\$3,000	\$0		\$3,000	0.0%		\$3,000	\$0	0.0%
3200:	Nurses' Professional Development		\$0		\$0		\$500	\$0		\$500	0.0%		\$500	\$0	0.0%
3200:	Nurses' Supplies		\$4,298		\$3,334		\$3,550	\$3,187		\$3,650	2.8%		\$4,300	\$650	17.8%
3300:	Transportation Contracted Services		\$242,556		\$317,938		\$375,764	\$347,645		\$396,980	5.6%		\$410,874	\$13,894	3.5%
3300:	Transportation Maint. & Supplies		\$23,277		\$0		\$0	\$0		\$0	NM		\$0	\$0	NM
3600:	School Security Contracted		\$3,576		\$932		\$1,500	\$794		\$4,500	200.0%		\$5,000	\$500	11.1%
	<b>Subtotal OPERATIONS</b>		<b>\$276,208</b>		<b>\$324,704</b>		<b>\$384,314</b>	<b>\$351,626</b>		<b>\$408,630</b>	<b>6.3%</b>		<b>\$423,674</b>	<b>\$15,044</b>	<b>3.7%</b>
	<b>TOTAL</b>		<b>\$290,757</b>		<b>\$345,446</b>		<b>\$406,814</b>	<b>\$369,070</b>		<b>\$429,630</b>	<b>5.6%</b>		<b>\$446,174</b>	<b>\$16,544</b>	<b>3.9%</b>



# Manchester Essex Regional School District

## FY 2021 Budget

DOE Account Codes	District-Wide Instructional Services	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>SALARIES - STAFF</b>														
2100	Curriculum & Instructional Technology Direct	1.0	\$127,500	1.0	\$132,188	1.0	\$133,233	\$133,233	1.0	\$136,526	2.5%	1.0	\$139,939	\$3,413	2.5%
2210	Substitute Building Secretaries		\$2,275		\$6,218		\$2,500	\$1,813		\$2,500	0.0%		\$2,500	\$0	0.0%
2300	Dept. Heads/Team/Curr Leaders		\$88,568		\$87,302		\$92,868	\$92,505		\$95,190	2.5%		\$99,559	\$4,369	4.6%
2300	Cohort Coaches		\$9,012		\$9,216		\$9,493	\$9,356		\$9,730	2.5%		\$9,974	\$244	2.5%
2300	Prof. Dvlpmt Committee/MERSD-U		\$19,107		\$6,416		\$18,065	\$6,512		\$18,516	2.5%		\$18,979	\$463	2.5%
2300	Longevity		\$92,769		\$93,747		\$124,000	\$118,864		\$120,000	-3.2%		\$120,000	\$0	0.0%
2440	ELL Coordinator	1.0	\$67,885	1.0	\$71,745	1.0	\$75,189	\$76,644	1.0	\$81,099	7.9%	1.0	\$85,730	\$4,631	5.7%
2440	Tutors (LEP,504, H&H, etc.)		\$34,185		\$29,244		\$42,000	\$23,884		\$42,000	0.0%		\$23,884	(\$18,116)	-43.1%
5200	Sick Leave Buy Back		\$20,000		\$20,000		\$20,000	\$20,000		\$30,000	50.0%		\$30,000	\$0	0.0%
	Reserve for Expanded Effort & Negotiations*		\$495		\$330		\$2,500	\$1,380		\$1,250	-50.0%		(\$58,750)	(\$60,000)	-4800.0%
	<b>Subtotal SALARIES</b>	<b>2.0</b>	<b>\$461,797</b>	<b>2.0</b>	<b>\$456,406</b>	<b>2.0</b>	<b>\$519,848</b>	<b>\$484,191</b>	<b>2.0</b>	<b>\$536,812</b>	<b>3.3%</b>	<b>2.0</b>	<b>\$471,815</b>	<b>(\$64,997)</b>	<b>-12.1%</b>
	<b>OPERATING EXPENSES</b>														
2300	Curriculum Development Office		\$3,333		\$2,652		\$6,000	\$1,709		\$6,000	0.0%		\$6,000	\$0	0.0%
2350	Technology Staff Development		\$0		\$1,180		\$0	\$0		\$0	NM		\$0	\$0	NM
2400	Curriculum/Technology Small Capital**		\$15,133		\$2,759		\$61,000	\$8,614		\$61,000	0.0%		\$41,000	(\$20,000)	-32.8%
2440	Tutor Supplies		\$145		\$651		\$4,000	\$5,867		\$3,500	-12.5%		\$4,500	\$1,000	28.6%
2450	District Wide Professional Development		\$100,608		\$65,491		\$46,000	\$35,660		\$46,000	0.0%		\$46,000	\$0	0.0%
	<b>Subtotal OPERATIONS</b>		<b>\$119,220</b>		<b>\$72,734</b>		<b>\$117,000</b>	<b>\$51,850</b>		<b>\$116,500</b>	<b>-0.4%</b>		<b>\$97,500</b>	<b>(\$19,000)</b>	<b>-16.3%</b>
	<b>TOTAL</b>		<b>\$581,016</b>		<b>\$529,140</b>		<b>\$636,848</b>	<b>\$536,041</b>		<b>\$653,312</b>	<b>2.6%</b>		<b>\$569,315</b>	<b>(\$83,997)</b>	<b>-12.9%</b>

\*Placeholder for Budget reductions related to retirements (\$60K), net of \$1.3K in budgeted expense

\*\*\$20K Technology Small Capital transferred to site-based instructional technology accounts in FY21



# Manchester Essex Regional School District

## FY 2021 Budget

DOE Account Codes	Student Services/ Special Education*	2016-2017 Staffing Level	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
<b>SALARIES - STAFF</b>															
2100	Student Services Director	1.0	\$131,600	1.0	\$134,853	1.0	\$137,520	\$137,520	1.0	\$140,920	2.5%	1.0	\$144,437	\$3,517	2.5%
2100	Student Services Secretary	1.0	\$61,749	1.0	\$63,293	1.0	\$64,559	\$64,559	1.0	\$66,173	2.5%	1.0	\$67,827	\$1,654	2.5%
2100	Student Services Data Admin	0.5	\$30,874	0.5	\$31,647	0.5	\$32,279	\$32,279	0.5	\$33,086	2.5%	0.5	\$33,913	\$827	2.5%
2300	Special Education Extended Services		\$20,966		\$20,660		\$7,393	\$13,823		\$10,000	35.3%		\$15,000	\$5,000	50.0%
2440	Special Education Tutors	1.0	\$38,807	1.5	\$62,002	3.0	\$120,500	\$131,826	1.0	\$42,588	-64.7%	1.0	\$42,025	(\$563)	-1.3%
	<b>Subtotal SALARIES</b>	<b>3.5</b>	<b>\$283,997</b>	<b>4.0</b>	<b>\$312,454</b>	<b>5.5</b>	<b>\$362,251</b>	<b>\$380,007</b>	<b>3.5</b>	<b>\$292,767</b>	<b>-19.2%</b>	<b>3.5</b>	<b>\$303,202</b>	<b>\$10,435</b>	<b>3.6%</b>
<b>OPERATING EXPENSES</b>															
2100	Legal Fees		\$54,015		\$82,148		\$25,000	\$62,075		\$25,750	3.0%		\$26,500	\$750	2.9%
2100	Administrative Expenses & Travel		\$4,390		\$4,619		\$6,000	\$4,669		\$6,000	0.0%		\$5,800	(\$200)	-3.3%
2300	Contracted Services (OT/PT, Speech, etc.)		\$217,034		\$217,773		\$300,000	\$187,672		\$250,000	-16.7%		\$240,000	(\$10,000)	-4.0%
2300	Summer Program		\$80,018		\$59,578		\$75,000	\$71,420		\$71,000	-5.3%		\$74,000	\$3,000	4.2%
2400	SPED Equipment & Instructional Supplies		\$10,251		\$11,440		\$23,300	\$18,279		\$20,500	-12.0%		\$20,300	(\$200)	-1.0%
2720	Special Education Testing		\$14,042		\$10,474		\$14,000	\$13,929		\$16,000	14.3%		\$16,000	\$0	0.0%
3300	SPED/McKinney Vento Transportation		\$224,013		\$364,455		\$436,800	\$386,504		\$366,375	-16.1%		\$320,000	(\$46,375)	-12.7%
9100	Tuition Out & Contingency**		\$795,219		\$629,641		\$553,704	\$778,253		\$813,863	47.0%		\$821,477	\$7,614	0.9%
	<b>Subtotal OPERATIONS</b>		<b>\$1,398,982</b>		<b>\$1,380,128</b>		<b>\$1,433,804</b>	<b>\$1,522,801</b>		<b>\$1,569,488</b>	<b>9.5%</b>		<b>\$1,524,077</b>	<b>(\$45,411)</b>	<b>-2.9%</b>
	<b>TOTAL</b>		<b>\$1,682,979</b>		<b>\$1,692,582</b>		<b>\$1,796,055</b>	<b>\$1,902,808</b>		<b>\$1,862,255</b>	<b>3.7%</b>		<b>\$1,827,279</b>	<b>(\$34,976)</b>	<b>-1.9%</b>

\*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. Restructured 2.0 tutor into Special Ed teacher in FY20.

\*\*Each year's Tuition Out line excludes tuitions funded by grants (Circuit Breaker, IDEA) outside General Fund budget or pre-paid in prior/subsequent fiscal year as follows:

	2016-2017 Expended	2017-2018 Expended	% Inc.	2018-2019 Budget	2018-2019 Expended	% Inc.	2019-2020 Budget	% Inc.	2020-2021 Budget	\$ Inc.	% Inc.
Budget Funded Tuition Out (above)	\$795,219	\$629,641	-20.8%	\$553,704	\$778,253	23.6%	\$813,863	4.6%	\$821,477	\$7,614	0.9%
Grant Funded Tuitions	\$180,487	\$198,249	9.8%	\$115,000	\$167,776	-15.4%	\$98,489	-41.3%	\$299,000	\$200,511	203.6%
Pre-Paid in Prior Year	\$76,522	\$130,346	70.3%	\$125,000	\$156,893	20.4%	\$150,000	-4.4%	\$150,000	\$0	0.0%
(Less: Prepayments of Next Year)	(\$130,346)	(\$156,893)	20.4%	\$0	(\$198,813)	26.7%	\$0	-100.0%	\$0	\$0	NM
<b>Annual Cost of Tuitions</b>	<b>\$921,882</b>	<b>\$801,343</b>	<b>-13.1%</b>	<b>\$793,704</b>	<b>\$904,109</b>	<b>12.8%</b>	<b>\$1,062,352</b>	<b>17.5%</b>	<b>\$1,270,477</b>	<b>\$208,125</b>	<b>19.6%</b>



# Manchester Essex Regional School District

## FY 2021 Budget

<b>Total Spending</b>	2016-2017 Expended	% Increase	2017-2018 Expended	% Increase	2018-2019 Budget	2018-2019 Expended	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Memorial Elementary	\$3,671,245	5.48%	\$3,866,972	5.3%	\$3,982,349	\$3,945,597	\$4,067,814	2.1%	\$4,189,749	\$121,935	3.0%
Essex Elementary	\$2,999,470	5.55%	\$3,119,594	4.0%	\$2,910,647	\$2,860,117	\$2,965,800	1.9%	\$3,094,358	\$128,558	4.3%
High School	\$5,143,316	5.19%	\$5,244,186	2.0%	\$5,447,782	\$5,529,175	\$5,818,829	6.8%	\$6,129,583	\$310,755	5.3%
Middle School	\$3,293,100	7.57%	\$3,310,453	0.5%	\$3,292,884	\$3,237,642	\$3,400,127	3.3%	\$3,568,053	\$167,926	4.9%
Administration & Employee Benefits	\$5,113,594	7.30%	\$5,739,593	12.2%	\$6,223,335	\$5,962,120	\$6,222,726	0.0%	\$6,562,569	\$339,843	5.5%
Facilities	\$930,448	-15.24%	\$897,871	-3.5%	\$922,594	\$917,098	\$969,454	5.1%	\$999,233	\$29,779	3.1%
Non-Instructional Services	\$290,757	-12.08%	\$345,446	18.8%	\$406,814	\$369,070	\$429,630	5.6%	\$446,174	\$16,544	3.9%
District-Wide Instruction	\$581,016	0.54%	\$529,140	-8.9%	\$636,848	\$536,041	\$653,312	2.6%	\$569,315	(\$83,997)	-12.9%
Student Services*	\$1,682,979	-5.31%	\$1,692,582	0.6%	\$1,796,055	\$1,902,808	\$1,862,255	3.7%	\$1,827,279	(\$34,976)	-1.9%
<b>TOTAL</b>	<b>\$23,705,926</b>	<b>3.87%</b>	<b>\$24,745,837</b>	<b>4.39%</b>	<b>\$25,619,308</b>	<b>\$25,259,667</b>	<b>\$26,389,947</b>	<b>3.01%</b>	<b>\$27,386,314</b>	<b>\$996,367</b>	<b>3.78%</b>
(Less: Funded Outside of General Fund)	(\$325,000)	-4.68%	(\$300,000)	-7.69%	(\$375,000)	(\$325,000)	(\$325,000)	-13.3%	(\$325,000)	\$0	0.0%
Plus: General Fund Transfer to close Food Service (FY17, FY18) Deficit						\$177,202					
Plus: General Fund Transfer to close Athletics Deficit						\$18,314					
<b>General Fund Operating Spending*</b>	<b>\$23,380,926</b>	<b>3.70%</b>	<b>\$24,445,837</b>	<b>4.55%</b>	<b>\$25,244,308</b>	<b>\$25,130,183</b>	<b>\$26,064,947</b>	<b>3.25%</b>	<b>\$27,061,314</b>	<b>\$996,367</b>	<b>3.82%</b>

\*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	\$15,596,607	5.59%	\$16,062,264	2.99%	\$16,352,103	\$16,307,986	\$16,859,721	3.10%	\$17,505,480	\$645,759	3.83%
Expenses	\$7,784,319	0.11%	\$8,383,573	7.70%	\$8,892,206	\$8,626,681	\$9,205,225	3.52%	\$9,555,834	\$350,608	3.81%
<b>Total</b>	<b>\$23,380,926</b>	<b>3.70%</b>	<b>\$24,445,837</b>	<b>4.55%</b>	<b>\$25,244,308</b>	<b>\$24,934,667</b>	<b>\$26,064,947</b>	<b>3.25%</b>	<b>\$27,061,314</b>	<b>\$996,367</b>	<b>3.82%</b>

**Enrollment as of Oct. 1, 2019**

<b>Students by School</b>	<b>Pre-K</b>	<b>K</b>	<b>Gr 1</b>	<b>Gr 2</b>	<b>Gr 3</b>	<b>Gr 4</b>	<b>Gr 5</b>	<b>Gr 6</b>	<b>Gr 7</b>	<b>Gr 8</b>	<b>Gr 9</b>	<b>Gr 10</b>	<b>Gr 11</b>	<b>Gr 12</b>	<b>PG</b>	<b>Total</b>
Memorial	12	44	42	46	61	44	62									311
Essex		39	33	40	30	35	41									218
Middle School								118	128	111						357
MERHS											124	127	121	110		482
<b>Total Students</b>	<b>12</b>	<b>83</b>	<b>75</b>	<b>86</b>	<b>91</b>	<b>79</b>	<b>103</b>	<b>118</b>	<b>128</b>	<b>111</b>	<b>124</b>	<b>127</b>	<b>121</b>	<b>110</b>	<b>0</b>	<b>1,368</b>

**Sub-Total: Resident Students\***

Manchester	4	44	40	45	55	44	57	68	77	67	73	85	80	71	0	810
Essex	8	38	30	36	31	32	41	47	50	44	48	39	36	27	0	507
<b>Total Resident Students</b>	<b>12</b>	<b>82</b>	<b>70</b>	<b>81</b>	<b>86</b>	<b>76</b>	<b>98</b>	<b>115</b>	<b>127</b>	<b>111</b>	<b>121</b>	<b>124</b>	<b>116</b>	<b>98</b>	<b>0</b>	<b>1,317</b>

**Sub-Total: School Choice Students**

Memorial		1	1	2	3	1	4									12
Essex			4	3	2	2	1									12
Middle School								3	1							4
MERHS											3	3	5	12		23
<b>Total School Choice</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>5</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>12</b>	<b>0</b>	<b>51</b>

<b>Resident + Choice Students</b>	<b>12</b>	<b>83</b>	<b>75</b>	<b>86</b>	<b>91</b>	<b>79</b>	<b>103</b>	<b>118</b>	<b>128</b>	<b>111</b>	<b>124</b>	<b>127</b>	<b>121</b>	<b>110</b>	<b>0</b>	<b>1,368</b>
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**SPED Tuition-Out**

Manchester					1	3		2	2	2	2	2		3	1	18
Essex					1								2			3
School Choice				1						1						2
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>23</b>

Manchester											In-District	SPED Tuition Out				<b>Total</b>
											810	+	18	=		828
Essex											507	+	3	=		510
School Choice											51	+	2	=		53
<b>Total</b>											<b>1,368</b>		<b>23</b>			<b>1,391</b>

### 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%	52.0	13.6	1,334	1.0%
2019-20	12	83	75	86	91	79	103	118	128	111	124	127	121	110	1,368	-1.3%	51.0	14.0	1,317	-1.3%

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



**FY-21 BUDGETED TEACHER FTE DISPERSION**

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60	Total
1							0.0
2		1.9		1.0			2.9
3	0.7	2.4		0.8			3.9
4		1.0	1.0	1.0			3.0
5	0.9	1.0					1.9
6		3.0		1.0			4.0
7		3.0					3.0
8		1.0	3.0	2.0			6.0
9		2.0	1.4	2.0	1.0		6.4
10			1.0	1.0			2.0
11		2.0	1.0	2.0		1.0	6.0
12		5.0	2.0		1.0	1.0	9.0
13		2.8	1.0	1.0	1.0		5.8
14		2.6	1.7	1.7		2.0	8.0
15	3.0	16.8	10.0	26.0	12.7	20.2	88.7
<b>Total</b>	<b>4.6</b>	<b>44.5</b>	<b>22.1</b>	<b>39.5</b>	<b>15.7</b>	<b>24.2</b>	<b>150.6</b>

*\*\*Includes 1.6 full-time equivalent staff funded via entitlement grants*

**FY-21 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	\$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

**FY-20 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	\$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-22 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	\$49,230	\$55,472	\$58,524	\$61,574	\$63,114	\$64,286
2	\$51,061	\$58,022	\$61,194	\$64,360	\$65,901	\$67,105
3	\$52,893	\$60,570	\$63,862	\$67,146	\$68,688	\$69,921
4	\$54,725	\$63,122	\$66,529	\$69,934	\$71,474	\$72,739
5	\$56,555	\$65,671	\$69,196	\$72,720	\$74,259	\$75,558
6	\$58,384	\$68,221	\$71,865	\$75,506	\$77,046	\$78,375
7	\$59,975	\$70,771	\$74,533	\$78,294	\$79,834	\$81,191
8	\$62,048	\$73,320	\$77,200	\$81,078	\$82,618	\$84,009
9	\$64,491	\$75,869	\$79,869	\$83,864	\$85,405	\$86,827
10	\$66,936	\$78,421	\$82,537	\$86,649	\$88,190	\$89,645
11	\$69,376	\$80,971	\$85,204	\$89,068	\$90,979	\$92,462
12	\$71,820	\$83,517	\$87,873	\$92,224	\$93,764	\$95,281
13	\$74,259	\$86,069	\$90,538	\$95,009	\$96,550	\$98,099
14	\$76,704	\$88,622	\$93,207	\$97,796	\$99,337	\$100,915
15	\$79,147	\$91,175	\$95,875	\$101,319	\$102,933	\$104,467

**Town Assessment - Apportionment Formula (by Regional Agreement)**  
 DRAFT - To Be Certified by MERSD Treasurer, March 2020

1. Size of Local Assessment	
<b>State Aid</b>	
Chapter 70	\$3,082,013
Transportation Aid	\$230,000
(Less: Choice Sending Tuition)	(\$85,000)
<b>Sub-Total - State Aid</b>	<b>\$3,227,013</b>
<b>Other Revenues</b>	
Bank Interest	\$40,000
Other Miscellaneous	\$29,500
Medicaid Reimbursement	\$50,000
Contribution to Stabilization	\$0
Use of Excess & Deficiency	\$250,000
<b>Sub-Total - Other Revenues/Funding</b>	<b>\$369,500</b>
<b>Total Funding: State Aid &amp; Other</b>	<b>\$3,596,513</b>
<b>Total FY-21 Expense Budget</b>	<b>\$27,061,314</b>
Less: State Aid & Other	(\$3,596,513)
<b>Local Assessments Required to Fund FY-21 Budget</b>	<b>\$23,464,801</b>

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-21 Instructional Spending	\$16,775,932	61.99231%
FY-21 Non-Instructional Spending	\$10,285,382	38.00769%
<b>Total FY-21 Budget: Instructional &amp; Non-Instructional Spending</b>	<b>\$27,061,314</b>	<b>100.00000%</b>
<b>FY-21 Local Assessments (from Part 1, above)</b>		
<b>Total</b>	<b>\$23,464,801</b>	<b>% of Total</b>
Instructional Portion	\$14,546,371	61.99231%
Non-Instructional Portion	\$8,918,430	38.00769%
<b>Total Operating Assessment: Instructional &amp; Non-Instructional</b>	<b>\$23,464,801</b>	<b>100.00%</b>

3. Apportionment of Assessment by Category (per Regional Agreement)		
<b>A. Instructional Portion</b>		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$3,636,593	25.00%
75% Apportioned Based on Student Enrollment	\$10,909,778	75.00%
<b>Total Instructional Portion</b>	<b>\$14,546,371</b>	<b>100.00%</b>
<u>Average EQV: Latest at time of FY-19 to FY-21 Budgets</u>		
Manchester	\$2,482,450,900	74.45%
Essex	\$851,723,700	25.55%
Combined Average EQV, FY-19 to FY-21	\$3,334,174,600	100.00%
Manchester: EQV-Based Instructional Apportionment	\$2,707,616	74.45%
Essex: EQV-Based Instructional Apportionment	\$928,977	25.55%
<b>Combined: EQV-Based Instructional Assessment</b>	<b>\$3,636,593</b>	<b>100.00%</b>
<u>Average Oct. 1 Enrollment: 2017-2019</u>		
Manchester	833	61.92%
Essex	512	38.08%
Total Average Enrollment 2017-2019	1,345	100.00%
Manchester: Enrollment-Based Instructional Apportionment	\$6,755,733	61.92%
Essex: Enrollment-Based Instructional Apportionment	\$4,154,046	38.08%
<b>Combined: Enrollment-Based Instructional Assessment</b>	<b>\$10,909,778</b>	<b>100.00%</b>
<b>B. Non-Instructional Portion</b>		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$2,229,607	25.00%
75% Apportioned Based on Town Populations	\$6,688,822	75.00%
<b>Total Non-Instructional Portion</b>	<b>\$8,918,430</b>	<b>100.00%</b>
<u>Average EQV: Latest at time of FY-19 to FY-21 Budgets</u>		
Manchester	\$2,482,450,900	74.45%
Essex	\$851,723,700	25.55%
Combined Average EQV, FY-19 to FY-21	\$3,334,174,600	100.00%
Manchester: EQV-Based Non-Instructional Apportionment	\$1,660,048	74.45%
Essex: EQV-Based Non-Instructional Apportionment	\$569,559	25.55%
<b>Combined: EQV-Based Non-Instructional Assessment</b>	<b>\$2,229,607</b>	<b>100.00%</b>
<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	\$3,976,133	59.44%
Essex: Population-Based Non-Instructional Apportionment	\$2,712,689	40.56%
<b>Combined: Population-Based Non-Instructional Assessment</b>	<b>\$6,688,822</b>	<b>100.00%</b>

4. APPORTIONMENT SUMMARY	Manchester	Essex	Combined
Instructional: EQV-Based	\$2,707,616	\$928,977	\$3,636,593
Instructional: Enrollment-Based	\$6,755,733	\$4,154,046	\$10,909,778
<b>Total Instructional Assessment</b>	<b>\$9,463,348</b>	<b>\$5,083,023</b>	<b>\$14,546,371</b>
Non-Instructional: EQV-Based	\$1,660,048	\$569,559	\$2,229,607
Non-Instructional: Population-Based	\$3,976,133	\$2,712,689	\$6,688,822
<b>Total Non-Instructional Assessment</b>	<b>\$5,636,182</b>	<b>\$3,282,248</b>	<b>\$8,918,430</b>
<b>Total FY-21 Assessment - Instructional &amp; Non-Instructional</b>	<b>\$15,099,530</b>	<b>\$8,365,271</b>	<b>\$23,464,801</b>
% of Total	64.35%	35.65%	100.00%

FORMULA INPUTS - AVERAGE EQV & ENROLLMENT				
Latest Equalized Property Valuations (EQV) By Town				
	FY-19	FY-20	FY-21	Average
Manchester	\$2,394,763,100	\$2,526,294,800	\$2,526,294,800	\$2,482,450,900
Essex	\$820,482,500	\$867,344,300	\$867,344,300	\$851,723,700
<b>Total</b>	<b>\$3,215,245,600</b>	<b>\$3,393,639,100</b>	<b>\$3,393,639,100</b>	<b>\$3,334,174,600</b>
Source:	FY-2016 EQV	FY-2018 EQV	FY-2018 EQV	
Published:	1/23/2017	1/22/2019	1/22/2019	
Student Enrollment By Town				
	Oct. 1, 2017	Oct. 1, 2018	Oct. 1, 2019	Average
Manchester	831	839	828	833
Essex	512	514	510	512
<b>Total</b>	<b>1,343</b>	<b>1,353</b>	<b>1,338</b>	<b>1,345</b>

Apportionment Formula: Input Trends				
	FY-19	FY-20	FY-21	Input Contribution to Assessment
<b>EQV</b> 25% of Instructional & Non-Instructional Costs				
Manchester	74.48%	74.44%	74.44%	
Essex	25.52%	25.56%	25.56%	EQV
Total	100.00%	100.00%	100.00%	25.0%
<b>Enrollment</b> 75% of Instructional Costs				
Manchester	61.88%	62.01%	61.88%	Student
Essex	38.12%	37.99%	38.12%	Enrollment
Total	100.00%	100.00%	100.00%	46.5%
<b>Population</b> 75% of Non-Instructional Costs				
Manchester	59.4%	59.4%	59.4%	Town
Essex	40.6%	40.6%	40.6%	Population
Total	100.0%	100.0%	100.0%	28.5%
<b>All Factors Combined</b>				<b>100.0%</b>