



Manchester Essex Regional School District

FY 2024 Operating Budget

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Manchester Essex Regional School District

FY 2024 Operating Budget

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Actual	% Inc.	2021-2022 Budget	2021-2022 Actual	% Inc.	2022-2023 Budget	% Inc. vs. Prior Budget	2023-2024 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$3,048,668	0.00%	\$3,083,668	\$3,086,258	1.23%	\$3,124,118	1.31%	\$3,195,758	\$71,640	2.29%
Regional School Transportation	\$214,527	37.11%	\$230,294	7.35%	\$297,704	29.27%	\$207,000	\$356,910	19.89%	\$275,000	32.85%	\$275,000	\$0	0.00%
(Less: School Choice Sending)	(\$92,624)	57.77%	(\$99,848)	7.80%	(\$106,234)	6.40%	(\$100,000)	(\$100,841)	-5.08%	(\$100,000)	0.00%	(\$100,000)	\$0	0.00%
Total State Aid	\$3,129,651	2.11%	\$3,179,114	1.58%	\$3,240,138	1.92%	\$3,190,668	\$3,342,327	3.15%	\$3,299,118	3.40%	\$3,370,758	\$71,640	2.17%
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$37,491	3.05%	\$50,000	\$103,466	175.98%	\$50,000	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$25,744	-95.37%	\$40,000	\$17,483	-32.09%	\$40,000	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$0	-100.00%	\$29,500	\$83,195	NM	\$29,500	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$63,235	-89.84%	\$119,500	\$204,144	222.83%	\$119,500	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Budget)	\$0	NM	\$100,000	NM	\$335,000	235.00%	\$335,000	\$335,000	0.00%	\$520,000	55.22%	\$287,102	(\$232,898)	-44.79%
Total Revenue Before Assessments	\$3,626,352	12.10%	\$3,901,391	7.58%	\$3,638,373	-6.74%	\$3,645,168	\$3,881,471	6.68%	\$3,938,618	8.05%	\$3,777,360	(\$161,258)	-4.09%
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	2.94%	\$15,589,705	\$15,589,705	3.24%	\$15,909,698	2.05%	\$16,044,334	\$134,636	0.85%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	3.61%	\$8,695,830	\$8,695,830	3.96%	\$9,077,671	4.39%	\$9,434,693	\$357,023	3.93%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	3.18%	\$24,285,535	\$24,285,535	3.50%	\$24,987,369	2.89%	\$25,479,028	\$491,659	1.97%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$27,103,174	1.73%	\$27,930,703	\$28,167,006	3.93%	\$28,925,987	3.56%	\$29,256,388	\$330,401	1.14%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	-1.52%	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,584,868	1.67%	\$27,930,703	\$28,167,006	2.11%	\$28,925,987	3.56%	\$29,256,388	\$330,401	1.14%
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	(\$481,694)	-1.5%	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	(\$97,922)	NM	(\$90,704)	NM	\$0	(\$149,910)	NM	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,545,167	3.44%	\$27,012,470	1.76%	\$27,930,703	\$28,017,096	3.72%	\$28,925,987	3.56%	\$29,256,388	\$330,401	1.14%
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26,010,874	2.98%	\$26,735,245	2.78%	\$28,255,703	\$0	-100.00%	\$29,250,988	3.52%	\$29,656,388	\$405,400	1.39%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$180,000)	-44.62%	(\$325,000)	\$0	-100.00%	(\$400,000)	0.00%	(\$75,000)	(\$75,000)	23.08%
General Fund Operating Budget (Restated)**	\$24,934,297	2.00%	\$25,685,874	3.01%	\$26,555,245	3.38%	\$27,930,703	\$0	-100.00%	\$28,925,988	3.56%	\$29,256,388	\$330,400	1.14%

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

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

FY24 Budget Highlights				
	FY23	FY24	\$ Growth	% Growth
Spending	\$28,925,988	\$29,256,388	\$330,400	1.14%
Assessment	\$24,987,369	\$25,479,028	\$491,659	1.97%
Apportionment of Assessment				
Manchester	\$15,909,698	\$16,044,334	\$134,636	0.85%
Essex	\$9,077,671	\$9,434,693	\$357,023	3.93%



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	PERSONNEL														
1210:	Superintendent's Office*	\$237,292	1.5	\$243,381	\$245,308	1.5	\$249,466	\$246,992	2.0	\$284,982		2.0	\$297,915	\$12,933	4.5%
1410:	Business Office*	\$396,802	4.2	\$402,140	\$402,141	4.2	\$419,869	\$426,147	4.6	\$480,719		4.6	\$476,421	(\$4,298)	-0.9%
1450:	District Technology	\$220,605	2.2	\$222,777	\$202,213	2.2	\$213,934	\$214,815	3.2	\$271,058		3.2	\$303,269	\$32,211	11.9%
2110:	Student Services Office*	\$240,209	2.5	\$246,177	\$246,340	2.5	\$252,294	\$252,294	2.0	\$229,761		2.0	\$228,471	(\$1,290)	-0.6%
2110:	Curriculum Director	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	\$119,004	0.8	\$118,236		0.8	\$120,000	\$1,764	1.5%
2210:	Principals/Asst. Principals	\$728,071	6.0	\$745,916	\$745,919	6.0	\$772,915	\$772,906	6.0	\$783,375		6.0	\$794,991	\$11,616	1.5%
2210:	School Secretaries	\$264,496	5.0	\$271,964	\$262,992	5.0	\$268,433	\$268,872	5.0	\$277,642		5.0	\$284,519	\$6,877	2.5%
2300:	Dept. Heads/Team/Curr. Leaders/PDC	\$119,615		\$128,512	\$124,691		\$131,250	\$125,511		\$134,531			\$137,894	\$3,363	2.5%
2305:	Classroom Teachers	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$8,975,913	\$9,013,066	98.3	\$9,297,447		93.0	\$9,159,935	(\$137,512)	-1.5%
2310:	Special Ed Teachers	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,925,501	\$2,934,361	32.2	\$2,867,304		31.0	\$2,895,478	\$28,174	1.0%
2315:	Special Ed Team Chairs	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	\$197,195	2.0	\$205,472		2.0	\$212,685	\$7,213	3.5%
2325:	Substitute Teachers	\$164,708		\$139,000	\$308,948		\$228,000	\$200,217		\$161,615			\$191,400	\$29,785	18.4%
2330:	Teaching Assistants*	\$682,641	24.5	\$700,328	\$626,031	23.4	\$825,485	\$824,641	25.6	\$762,656		24.4	\$740,046	(\$22,610)	-3.0%
2340:	Library/Media Coordinators	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	\$104,333	1.0	\$107,079		1.0	\$110,809	\$3,730	3.5%
2440:	SPED, LEP, H&H Tutors (incl. hourly services)	\$176,524	1.0	\$166,639	\$165,669	1.0	\$126,020	\$128,481	1.0	\$144,723		1.0	\$152,584	\$7,861	5.4%
2710:	Guidance/Adj. Counselors	\$525,285	6.8	\$609,569	\$591,426	6.8	\$604,853	\$599,925	8.0	\$709,934		8.0	\$746,992	\$37,058	5.2%
2800:	Psychologists	\$288,692	3.0	\$298,545	\$298,545	3.0	\$308,715	\$308,880	2.0	\$209,130		2.0	\$219,350	\$10,220	4.9%
3200:	Nurses	\$275,668	3.0	\$289,487	\$288,481	3.0	\$287,399	\$285,564	3.0	\$206,104		3.0	\$218,336	\$12,232	5.9%
3300:	Transportation/Traffic/Emergency/Title IX*	\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	\$3,962	0.2	\$20,985		0.2	\$18,292	(\$2,693)	-12.8%
3400:	Cafeteria/Recess Aides	\$65,096		\$64,235	\$71,361	0.0	\$69,435	\$71,887	0.0	\$71,545		0.0	\$78,000	\$6,455	9.0%
3510:	Athletics (Office & Coaching Stipends)*	\$297,562	1.6	\$346,474	\$288,086	1.6	\$332,049	\$321,979	1.1	\$328,067		1.1	\$338,357	\$10,290	3.1%
3520:	Student Activity Stipends	\$131,193		\$129,265	\$108,152		\$125,496	\$123,460		\$135,809			\$139,204	\$3,395	2.5%
4110:	Custodians	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	\$90,878	1.0	\$90,445		1.0	\$92,131	\$1,686	1.9%
4220:	Facilities Department	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	\$185,679	2.0	\$184,123		2.0	\$188,687	\$4,564	2.5%
	Negotiations, Longevity, Expanded Effort	\$153,840		\$151,253	\$168,547		\$166,800	\$172,537		\$156,551			\$197,794	\$41,243	26.3%
	Subtotal PERSONNEL	\$16,804,339	200.1	\$17,371,980	\$17,118,181	199.7	\$17,976,861	\$17,993,585	201.0	\$18,239,294		193.3	\$18,343,560	\$104,266	0.57%

*FY23 Central Office restructuring yielded net savings, and redistributed staffing/budget between lines marked with asterisk *



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DOE Account Code	Budget Summary	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	2021-2022 Expended	% Increase	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES													
1000	District Admin. Expenses	\$212,783	-8.5%	\$270,432	\$278,427	30.9%	\$308,966	\$299,234	7.5%	\$354,369	14.7%	\$325,026	(\$29,343)	-8.3%
2000	Bldg. Instr. Supplies/Equip	\$245,249	-7.9%	\$327,172	\$226,673	-7.6%	\$257,172	\$250,965	10.7%	\$260,424	1.3%	\$303,861	\$43,437	16.7%
2100	SPED Admin. Expenses	\$28,984	-56.6%	\$32,300	\$24,794	-14.5%	\$31,600	\$21,081	-15.0%	\$31,600	0.0%	\$30,500	(\$1,100)	-3.5%
2210	Bldg. Admin. Expenses	\$37,065	5.7%	\$43,615	\$29,757	-19.7%	\$43,615	\$45,128	51.7%	\$46,565	6.8%	\$48,100	\$1,535	3.3%
2300	SPED Contracted Services	\$161,480	-14.0%	\$240,000	\$211,494	31.0%	\$223,000	\$182,473	-13.7%	\$291,485	30.7%	\$310,000	\$18,515	6.4%
2350	Professional Development	\$76,048	113.3%	\$46,500	\$37,060	-51.3%	\$46,500	\$48,638	31.2%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	(\$18,132)	-310.5%	\$41,000	\$40,584	-323.8%	\$70,000	\$69,440	71.1%	\$70,000	0.0%	\$70,000	\$0	0.0%
2451	Instructional Technology**	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	\$304,299	-5.1%	\$342,962	11.1%	\$338,221	(\$4,740)	-1.4%
3200	Health Expenses	\$3,015	-5.4%	\$7,300	\$3,715	23.2%	\$7,300	\$13,228	256.1%	\$12,750	74.7%	\$6,800	(\$5,950)	-46.7%
3300	Transportation/Traffic/Security	\$344,077	-1.3%	\$395,874	\$353,555	2.8%	\$348,464	\$301,087	-14.8%	\$322,073	-7.6%	\$366,600	\$44,527	13.8%
3300	SPED Transportation	\$336,108	-13.0%	\$320,000	\$253,485	-24.6%	\$725,625	\$618,044	143.8%	\$724,310	-0.2%	\$785,757	\$61,447	8.5%
3500	Athletics/Student Activities	\$140,154	48.4%	\$92,500	\$32,489	-76.8%	\$89,000	\$95,105	192.7%	\$96,500	8.4%	\$94,000	(\$2,500)	-2.6%
4100	Utilities	\$448,274	-15.6%	\$579,901	\$549,389	22.6%	\$607,900	\$622,719	13.3%	\$745,695	22.7%	\$805,700	\$60,005	8.0%
4110	Custodial Supplies	\$55,800	-6.0%	\$60,000	\$45,491	-18.5%	\$63,500	\$62,421	37.2%	\$60,000	-5.5%	\$65,000	\$5,000	8.3%
4200	Maintenance	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$786,875	\$781,013	10.1%	\$822,886	4.6%	\$869,535	\$46,649	5.7%
5000	Insurance & Other Benefits	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,088,530	\$4,985,792	-3.8%	\$5,421,579	6.5%	\$5,708,713	\$287,134	5.3%
7000	Facility Capital Expense	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$70,000	\$69,608	-36.0%	\$55,752	-20.4%	\$68,000	\$12,248	22.0%
9100	SPED Tuition-Out/Summer	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$1,202,209	\$1,238,857	2.3%	\$1,306,244	8.7%	\$1,070,515	(\$235,729)	-18.0%
	Subtotal OPERATIONS	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,278,842	\$10,009,129	4.1%	\$11,011,693	7.1%	\$11,312,828	\$301,134	2.73%
	TOTAL	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	\$28,002,713	4.7%	\$29,250,988	3.5%	\$29,656,388	\$405,400	1.39%
	(Less: Funded Outside of General Fund)*	(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)	(\$325,000)		(\$325,000)		(\$400,000)	(\$75,000)	23.1%
	Plus: General Fund Transfer to close Food Service Deficit	\$68,444						\$24,763						
	Plus: General Fund Transfer to close COVID Deficit							\$228,053						
	General Fund Operating Spending	\$25,789,318	2.6%	\$26,815,714	\$26,555,245	2.9%	\$27,930,703	\$27,930,529	5.2%	\$28,925,988	3.6%	\$29,256,388	\$330,400	1.14%
	Contribution to Stabilization Fund	\$489,109		\$481,694	\$481,694		\$0	\$0		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$26,278,427	4.6%	\$27,297,408	\$27,036,939	2.8%	\$27,930,703	\$27,930,529	3.3%	\$28,925,988	3.6%	\$29,256,388	\$330,400	1.14%

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



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DOE Account Code	Memorial Elementary	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
PERSONNEL															
2210:	Principal	1.0	\$132,250	1.0	\$135,519	1.0	\$138,869	\$138,869	1.0	\$142,303	2.5%	1.0	\$145,823	\$3,520	2.5%
2210:	Secretary	1.0	\$57,837	1.0	\$51,166	1.0	\$51,250	\$51,250	1.0	\$52,531	2.5%	1.0	\$53,845	\$1,313	2.5%
2305:	Classroom Teachers	22.8	\$1,863,743	22.5	\$1,971,026	22.5	\$2,064,446	\$2,084,873	21.7	\$2,064,203	0.0%	19.7	\$1,977,907	(\$86,296)	-4.2%
2310:	Special Ed Teachers	12.3	\$969,850	12.3	\$922,993	13.2	\$1,100,216	\$1,148,635	12.2	\$1,080,420	-1.8%	13.2	\$1,186,177	\$105,757	9.8%
2315:	Special Ed Team Chair	0.6	\$53,762	0.6	\$56,122	0.6	\$57,525	\$57,525	0.6	\$62,311	8.3%	0.6	\$64,494	\$2,183	3.5%
2325:	Substitutes		\$52,535		\$32,224		\$66,000	\$27,431		\$53,235	-19.3%		\$77,100	\$23,865	44.8%
2330:	Teaching Assistants	6.7	\$202,332	6.7	\$192,258	7.2	\$216,953	\$251,087	8.1	\$235,729	8.7%	6.0	\$179,305	(\$56,424)	-23.9%
2340:	Library/Media Coordinator	1.0	\$94,550	1.0	\$60,684	0.6	\$62,680	\$63,160	0.6	\$64,247	2.5%	0.6	\$66,485	\$2,238	3.5%
2710:	Adjustment Counselor	0.8	\$63,594	0.8	\$67,176	0.8	\$70,898	\$55,528	1.0	\$59,473	-16.1%	1.0	\$67,095	\$7,622	12.8%
2800:	Psychologist**	1.0	\$100,933	1.0	\$103,419	1.0	\$105,967	\$106,132	0.6	\$65,147	-38.5%	0.6	\$67,985	\$2,838	4.4%
3200:	Nurse	1.0	\$75,334	1.0	\$77,217	1.0	\$79,147	\$79,147	1.0	\$81,126	2.5%	1.0	\$83,644	\$2,518	3.1%
3400:	Cafeteria/Recess Aides		\$30,772		\$38,910		\$35,000	\$31,339		\$28,788	-17.7%		\$35,000	\$6,212	21.6%
3520:	Student Activity Stipends		\$9,904		\$4,614		\$10,300	\$8,229		\$10,558	2.5%		\$10,822	\$264	2.5%
	Subtotal PERSONNEL	48.2	\$3,707,396	47.9	\$3,713,329	48.9	\$4,059,251	\$4,103,204	47.7	\$4,000,072	-1.5%	44.7	\$4,015,681	\$15,609	0.4%
OPERATING EXPENSES															
2000:	Instructional Supplies		\$71,886		\$77,432		\$74,012	\$62,517		\$64,800	-12.4%		\$71,400	\$6,600	10.2%
2210:	Administrative Expenses		\$4,823		\$6,967		\$6,500	\$9,366		\$8,015	23.3%		\$13,150	\$5,135	64.1%
2451:	Instructional Technology		\$42,674		\$42,968		\$51,082	\$36,453		\$49,499	-3.1%		\$50,181	\$681	1.4%
3520:	Student Activities		\$0		\$0		\$0	\$5,134							
4100:	Utilities		\$108,569		\$127,243		\$136,058	\$179,891		\$255,094	87.5%		\$258,200	\$3,106	1.2%
	Subtotal OPERATIONS		\$227,951		\$254,611		\$267,652	\$293,362		\$377,408	41.0%		\$392,931	\$15,522	4.1%
	TOTAL		\$3,935,347		\$3,967,939		\$4,326,902	\$4,396,566		\$4,377,480	1.2%		\$4,408,612	\$31,132	0.7%

**Districtwide restructuring of psychology services in FY23 led to 1.0 FTE reduction across all schools (0.4 reduction at MMES)



Manchester Essex Regional School District

FY 2024 Operating Budget

DOE Account Code	Essex Elementary	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
2210	Principal	1.0	\$127,738	1.0	\$130,896	1.0	\$134,129	\$134,129	1.0	\$137,445	2.5%	1.0	\$133,250	(\$4,195)	-3.1%
2210	Secretary	1.0	\$51,250	1.0	\$52,531	1.0	\$53,845	\$53,844	1.0	\$55,191	2.5%	1.0	\$56,570	\$1,379	2.5%
2305	Classroom Teachers	16.5	\$1,458,605	16.5	\$1,431,093	17.1	\$1,547,538	\$1,515,080	16.3	\$1,539,133	-0.5%	16.3	\$1,579,552	\$40,419	2.6%
2310	Special Ed Teachers	5.8	\$452,823	5.8	\$479,059	5.7	\$508,802	\$467,168	5.6	\$488,588	-4.0%	5.6	\$530,244	\$41,656	8.5%
2315	Special Ed Team Chair	0.4	\$36,503	0.4	\$37,415	0.4	\$38,350	\$38,350	0.4	\$39,309	2.5%	0.4	\$40,701	\$1,392	3.5%
2325	Substitutes		\$47,429		\$11,625		\$28,000	\$16,140		\$10,028	-64.2%		\$39,100	\$29,072	289.9%
2330	Teaching Assistants	8.8	\$224,101	8.8	\$246,001	7.2	\$209,880	\$264,242	7.0	\$212,979	1.5%	7.0	\$215,614	\$2,635	1.2%
2340	Library/Media Coordinator	0.5	\$48,986	0.5	\$40,169	0.4	\$41,787	\$41,173	0.4	\$42,832	2.5%	0.4	\$44,324	\$1,492	3.5%
2710	Adjustment Counselor	1.0	\$77,171	1.0	\$81,819	1.0	\$86,649	\$86,178	1.0	\$91,295	5.4%	1.0	\$97,324	\$6,029	6.6%
2800	Psychologist**	1.0	\$100,933	1.0	\$103,419	1.0	\$105,967	\$105,967	0.4	\$43,432	-59.0%	0.4	\$44,324	\$892	2.1%
3200	Nurse	1.0	\$96,437	1.0	\$98,848	1.0	\$102,933	\$59,893	1.0	\$59,844	-41.9%	1.0	\$63,343	\$3,499	5.8%
3400	Cafeteria/Recess Aides		\$27,684		\$20,252		\$18,500	\$22,083		\$15,086	-18.5%		\$23,000	\$7,914	52.5%
3520	Student Activity Stipends		\$11,097		\$2,967		\$13,567	\$10,434		\$13,906	2.5%		\$14,254	\$348	2.5%
4110	Custodians		\$7,592		\$0		\$0		0.0	\$0	NM		\$0	\$0	NM
	Subtotal PERSONNEL	37.0	\$2,768,349	37.0	\$2,736,092	35.8	\$2,889,946	\$2,814,681	34.1	\$2,749,067	-4.9%	34.1	\$2,881,599	\$132,533	4.8%
	OPERATING EXPENSES														
2000	Instructional Supplies		\$45,641		\$42,655		\$50,810	\$48,088		\$50,432	-0.7%		\$60,495	\$10,063	20.0%
2210	Administrative Expenses		\$2,890		\$1,931		\$3,965	\$1,874		\$4,750	19.8%		\$4,850	\$100	2.1%
2451	Instructional Technology		\$40,777		\$69,896		\$72,745	\$67,711		\$88,673	21.9%		\$88,673	(\$0)	0.0%
3520	Student Activities		\$0		\$0		\$0	\$2,419							
4100	Utilities		\$80,037		\$109,213		\$101,299	\$117,736		\$181,746	79.4%		\$183,000	\$1,254	0.7%
	Subtotal OPERATIONS		\$169,346		\$223,695		\$228,819	\$237,829		\$325,601	42.3%		\$337,018	\$11,417	3.5%
	TOTAL		\$2,937,695		\$2,959,787		\$3,118,765	\$3,052,510		\$3,074,668	-1.4%		\$3,218,617	\$143,950	4.7%

**Districtwide restructuring of psychology services in FY23 led to 1.0 FTE reduction across all schools (0.6 reduction at EES)



Manchester Essex Regional School District

FY 2024 Operating Budget

DOE Account Code	Manchester-Essex Regional High School	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
PERSONNEL															
2210	Principal & Assistant Principal	2.0	\$243,875	2.0	\$249,934	2.0	\$256,145	\$264,637	2.0	\$262,511	2.5%	2.0	\$268,811	\$6,300	2.4%
2210	Secretaries	2.0	\$108,976	2.0	\$111,701	2.0	\$114,493	\$114,494	2.0	\$117,355	2.5%	2.0	\$120,289	\$2,934	2.5%
2305	Classroom Teachers	38.5	\$3,371,037	38.5	\$3,440,289	38.1	\$3,603,922	\$3,626,838	39.1	\$3,764,937	4.5%	36.2	\$3,615,775	(\$149,162)	-4.0%
2310	Special Ed Teachers*	5.2	\$389,436	5.2	\$407,435	5.2	\$431,249	\$430,657	4.8	\$449,220	4.2%	4.2	\$394,144	(\$55,075)	-12.3%
2315	MS/HS Special Ed Team Chair	0.5	\$48,219	0.5	\$49,464	0.5	\$50,660	\$50,660	0.5	\$51,926	2.5%	0.5	\$53,745	\$1,819	3.5%
2325	Substitutes		\$26,266		\$18,126		\$23,000	\$73,845		\$44,686	94.3%		\$34,100	(\$10,586)	-23.7%
2330	Teaching Assistants	5.0	\$143,700	5.0	\$101,814	5.0	\$146,590	\$196,835	6.0	\$182,877	24.8%	8.0	\$242,180	\$59,303	32.4%
2710	Guidance Counselors	3.0	\$228,895	3.0	\$280,427	3.0	\$308,702	\$292,074	3.0	\$316,420	2.5%	3.0	\$327,432	\$11,012	3.5%
2710	Adjustment Counselor	1.0	\$97,973	1.0	\$100,422	1.0	\$102,933	\$100,474	2.0	\$172,819	67.9%	2.0	\$180,787	\$7,968	4.6%
2800	Psychologist**	0.0	\$0	0.0	\$0	0.0	\$0	\$0	0.4	\$40,220	NM	0.4	\$42,816	\$2,596	6.5%
3200	Nurse	1.0	\$96,437	1.0	\$98,848	1.0	\$101,319	\$101,319	1.0	\$55,134	-45.6%	1.0	\$61,349	\$6,215	11.3%
3510	Athletics (including coaching stipends)	1.6	\$297,562	1.6	\$288,086	1.6	\$355,049	\$321,979	1.1	\$328,067	-7.6%	1.1	\$338,357	\$10,290	3.1%
3520	Student Activities Stipends		\$79,398		\$88,154		\$90,155	\$84,810		\$92,409	2.5%		\$94,719	\$2,310	2.5%
4110	Custodians (incl. summer staffing)	1.0	\$84,842	1.0	\$82,680	1.0	\$88,800	\$90,878	1.0	\$90,445	1.9%	1.0	\$92,131	\$1,686	1.9%
	Subtotal PERSONNEL	60.8	\$5,216,617	60.8	\$5,317,379	60.4	\$5,673,017	\$5,749,501	62.9	\$5,969,027	5.2%	61.4	\$5,866,636	(\$102,391)	-1.7%
OPERATING EXPENSES															
2000	Instructional Supplies		\$66,739		\$48,812		\$96,693	\$68,391		\$69,400	-28.2%		\$79,336	\$9,936	14.3%
2210	Administrative Expenses		\$25,906		\$19,007		\$26,400	\$29,504		\$26,400	0.0%		\$23,100	(\$3,300)	-12.5%
2451	Instructional Technology		\$94,531		\$90,684		\$83,517	\$89,320		\$89,481	7.1%		\$89,481	\$0	0.0%
3510	Athletic Supplies & Services		\$92,395		\$18,621		\$60,000	\$46,124		\$60,000	0.0%		\$60,000	\$0	0.0%
3520	Student Activities		\$44,398		\$10,775		\$25,000	\$30,434		\$25,000	0.0%		\$25,000	\$0	0.0%
4100	MSHS Utilities		\$259,667		\$312,934		\$320,543	\$325,091		\$308,855	-3.6%		\$364,500	\$55,645	18.0%
	Subtotal OPERATIONS		\$583,637		\$500,833		\$612,153	\$588,864		\$579,136	-5.4%		\$641,417	\$62,281	10.8%
	TOTAL		\$5,800,253		\$5,818,212		\$6,285,170	\$6,338,365		\$6,548,163	4.2%		\$6,508,053	-\$40,109	-0.6%

*Portion of one Special Ed teacher (0.4 FTE in FY23, 1.0 FTE in FY24) funded outside of budget via tuition receipts from districts sending students to MERSD in-district program

*Districtwide restructuring of psychology services in FY23 led to 1.0 FTE reduction across all schools (0.4 addition at HS)



Manchester Essex Regional School District

FY 2024 Operating Budget

DOE Account Code	Manchester-Essex Regional Middle School	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
2210	Principal & Dean of Students	2.0	\$224,208	2.0	\$229,570	2.0	\$235,272	\$235,271	2.0	\$241,116	2.5%	2.0	\$247,107	\$5,990	2.5%
2210	Secretary	1.0	\$46,433	1.0	\$47,594	1.0	\$48,783	\$49,284	1.0	\$50,003	2.5%	1.0	\$51,253	\$1,250	2.5%
2305	Classroom Teachers	21.4	\$1,825,000	21.4	\$1,812,125	21.5	\$1,924,007	\$1,786,275	21.3	\$1,929,174	0.3%	20.9	\$1,986,702	\$57,527	3.0%
2310	Special Ed Teachers*	9.2	\$789,918	9.2	\$830,906	9.4	\$863,234	\$887,900	9.6	\$849,076	-1.6%	8.0	\$784,913	(\$64,163)	-7.6%
2315	MS/HS Special Ed Team Chair	0.5	\$48,219	0.5	\$49,424	0.5	\$50,660	\$50,660	0.5	\$51,926	2.5%	0.5	\$53,745	\$1,819	3.5%
2325	Substitutes		\$38,478		\$246,973		\$30,000	\$82,801		\$53,665	78.9%		\$41,100	(\$12,565)	-23.4%
2330	Teaching Assistants	4.0	\$112,507	4.0	\$85,959	4.0	\$116,062	\$112,476	4.5	\$131,071	12.9%	3.4	\$102,947	(\$28,124)	-21.5%
2710	Guidance Counselors	1.0	\$57,652	1.0	\$61,582	1.0	\$65,671	\$65,671	1.0	\$69,927	6.5%	1.0	\$74,354	\$4,427	6.3%
2800	Psychologist**	1.0	\$86,826	1.0	\$91,707	1.0	\$96,781	\$96,781	0.6	\$60,331	-37.7%	0.6	\$64,225	\$3,894	6.5%
3400	Cafeteria/Recess Aides		\$6,640		\$12,198		\$10,735	\$18,465		\$27,671	157.8%		\$20,000	(\$7,671)	-27.7%
3520	Student Activities Stipends		\$30,794		\$12,417		\$18,474	\$19,988		\$18,936	2.5%		\$19,409	\$473	2.5%
	Subtotal PERSONNEL	40.1	\$3,266,674	40.1	\$3,480,456	40.4	\$3,459,678	\$3,405,572	40.5	\$3,482,897	0.7%	37.4	\$3,445,754	(\$37,142)	-1.1%
	OPERATING EXPENSES														
2000	Instructional Supplies		\$32,613		\$28,134		\$64,857	\$31,801		\$37,692	-41.9%		\$49,230	\$11,538	30.6%
2210	Administrative Expenses		\$3,447		\$1,852		\$6,750	\$4,383		\$7,400	9.6%		\$7,000	(\$400)	-5.4%
2451	Instructional Technology		\$86,595		\$116,970		\$101,243	\$110,815		\$115,309	13.9%		\$109,887	(\$5,422)	-4.7%
3520	Student Activities		\$3,361		\$3,093		\$11,500	\$10,993		\$11,500	0.0%		\$9,000	(\$2,500)	-21.7%
	Subtotal OPERATIONS		\$126,016		\$150,049		\$184,350	\$157,992		\$171,901	-6.8%		\$175,117	\$3,216	1.9%
	TOTAL		\$3,392,690		\$3,630,504		\$3,644,028	\$3,563,565		\$3,654,798	0.3%		\$3,620,871	(\$33,927)	-0.9%

*1.0 Special Ed teacher reduction in FY24, with additional 0.6 FTE funded outside of budget via tuition receipts from districts sending students to MERSD in-district program



Manchester Essex Regional School District

FY 2024 Operating Budget

DOE Account Code	District Administration	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
1110:	School Committee Secretary		\$4,725		\$6,763		\$5,125	\$2,650		\$7,000	36.6%		\$7,000	\$0	0.0%
1210:	Superintendent	1.0	\$199,481	1.0	\$204,468	1.0	\$209,580	\$209,580	1.0	\$214,820	2.5%	1.0	\$220,190	\$5,370	2.5%
1210:	Central Office Secretary	0.5	\$33,086	0.5	\$34,077	0.5	\$34,761	\$34,762	1.0	\$63,162	81.7%	1.0	\$70,725	\$7,563	12.0%
1410:	Business Manager	1.0	\$151,500	1.0	\$155,163	1.0	\$158,917	\$158,917	1.0	\$162,764	2.4%	1.0	\$166,709	\$3,945	2.4%
1410:	Treasurer	0.2	\$26,108	0.2	\$26,761	0.2	\$27,430	\$27,430	0.2	\$28,116	2.5%	0.2	\$28,819	\$703	2.5%
1410:	Business Office	3.0	\$219,194	3.0	\$220,217	3.0	\$225,722	\$239,800	3.4	\$289,839	28.4%	3.4	\$280,893	(\$8,946)	-3.1%
1450:	Network Administrator	1.0	\$105,832	1.0	\$54,708	1.0	\$108,654	\$97,939	1.0	\$114,800	5.7%	1.0	\$117,670	\$2,870	2.5%
1450:	Data Analyst	0.0	\$0	0.0	\$38,250		\$0	\$87,125	1.0	\$89,303	NM	1.0	\$91,536	\$2,233	2.5%
1450:	Computer Technician	1.0	\$87,303	1.0	\$81,106	1.0	\$90,935	\$0	1.0	\$46,875	-48.5%	1.0	\$64,063	\$17,188	36.7%
	Subtotal PERSONNEL	7.7	\$827,229	7.7	\$821,512	7.7	\$861,124	\$858,203	9.6	\$1,016,679	18.1%	9.6	\$1,047,605	\$30,926	3.0%
	OPERATING EXPENSES														
1000:	Administrators' Prof. Dev.		\$10,925		\$4,763		\$11,000	\$11,785		\$10,000	-9.1%		\$13,500	\$3,500	35.0%
1110:	School Committee Expenses*		\$10,846		\$20,188		\$24,400	\$21,692		\$21,900	-10.2%		\$21,900	\$0	0.0%
1210:	Office Supplies & Postage		\$7,514		\$9,328		\$8,750	\$7,317		\$10,000	14.3%		\$9,500	(\$500)	-5.0%
1210:	District Admin. Contracted Services*		\$54,030		\$59,289		\$42,000	\$48,026		\$45,000	7.1%		\$60,000	\$15,000	33.3%
1410:	Admin. Software & Support*		\$84,475		\$106,195		\$94,708	\$130,019		\$95,008	0.3%		\$95,508	\$500	0.5%
1430:	Legal Services		\$13,561		\$53,718		\$65,000	\$29,757		\$65,000	0.0%		\$65,000	\$0	0.0%
1450:	Technology Equipment**		\$28,416		\$23,173		\$21,109	\$47,998		\$101,461	380.7%		\$53,618	(\$47,843)	-47.2%
5100:	Essex Regional Retirement		\$511,014		\$578,315		\$627,555	\$598,339		\$668,206	6.5%		\$734,793	\$66,587	10.0%
5200:	Health & Life Insurance*** - Active Employees		\$2,508,061		\$2,583,773		\$2,756,000	\$2,432,214		\$2,630,613	-4.5%		\$2,733,996	\$103,383	3.9%
5250:	Health & Life Insurance -Retirees		\$988,715		\$1,026,696		\$1,095,681	\$964,722		\$1,028,036	-6.2%		\$1,068,438	\$40,402	3.9%
5250:	OPEB Trust Contribution		\$525,677		\$550,088		\$587,600	\$530,436		\$600,000	2.1%		\$623,580	\$23,580	3.9%
5260:	Medicare Expense		\$238,769		\$244,538		\$273,254	\$260,839		\$271,557	-0.6%		\$272,905	\$1,349	0.5%
5200:	Other Insurance		\$179,913		\$197,567		\$198,440	\$199,241		\$223,167	12.5%		\$275,000	\$51,833	23.2%
	Subtotal OPERATIONS		\$5,161,917		\$5,457,630		\$5,805,496	\$5,282,387		\$5,769,948	-0.6%		\$6,027,738	\$257,791	4.5%
	TOTAL		\$5,989,146		\$6,279,143		\$6,666,620	\$6,140,590		\$6,786,627	1.8%		\$7,075,343	\$288,716	4.3%

*FY21 Budget reflects reclassification, per DESE accounting updates for a) District Admin. Contracted, b) Admin. Software & Support and c) School Committee

**One-time IT network upgrades performed in FY23

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

General Fund	\$2,218,061	\$2,403,773	\$2,431,000	\$2,107,214	\$2,305,613	\$2,333,996
School Choice Fund	\$290,000	\$180,000	\$325,000	\$325,000	\$325,000	\$400,000
Total Health Insurance - Active Employees	\$2,508,061	\$2,583,773	\$2,756,000	\$2,432,214	\$2,630,613	\$2,733,996



Manchester Essex Regional School District

FY 2024 Operating Budget

DOE Account Code	Facilities	2019- 2020 Staffing Level	2019-2020 Expended	2020- 2021 Staffing Level	2020-2021 Expended	2021- 2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022- 2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023- 2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
4200	Facilities Manager	1.0	\$108,500	1.0	\$111,163	1.0	\$111,892	\$113,892	1.0	\$116,689	4.3%	1.0	\$119,556	\$2,867	2.5%
4200	Maintenance Technician	1.0	\$62,746	1.0	\$70,577	1.0	\$65,800	\$71,787	1.0	\$67,434	2.5%	1.0	\$69,131	\$1,697	2.5%
	Subtotal PERSONNEL	2.0	\$171,245	2.0	\$181,740	2.0	\$177,692	\$185,679	2.0	\$184,123	3.6%	2.0	\$188,687	\$4,564	2.5%
	OPERATING EXPENSES														
4110	Custodial Supplies		\$55,800		\$45,491		\$60,000	\$62,421		\$60,000	0.0%		\$65,000	\$5,000	8.3%
4200	Bldg & Grds Maintenance-Memorial		\$36,206		\$29,377		\$48,500	\$21,860		\$53,500	10.3%		\$45,500	(\$8,000)	-15.0%
4200	Bldg & Grds Maintenance-Essex		\$70,147		\$67,259		\$46,500	\$74,569		\$71,500	53.8%		\$79,500	\$8,000	11.2%
4200	Bldg & Grds Maintenance-MERMHS		\$133,201		\$103,493		\$116,000	\$125,493		\$111,000	-4.3%		\$128,000	\$17,000	15.3%
4210	Contracted Services		\$468,791		\$508,986		\$490,875	\$559,091		\$586,886	19.6%		\$616,535	\$29,649	5.1%
4220	Capital Repairs		\$63,681		\$108,726		\$46,000	\$69,608		\$55,752	21.2%		\$68,000	\$12,248	22.0%
	Subtotal OPERATIONS		\$827,826		\$863,332		\$807,875	\$913,042		\$938,638	16.2%		\$1,002,535	\$63,897	6.8%
	TOTAL		\$999,072		\$1,045,072		\$985,567	\$1,098,720		\$1,122,761	13.9%		\$1,191,222	\$68,461	6.1%



Manchester Essex Regional School District

FY 2024 Operating Budget

DOE Account Codes	Non-Instructional Services	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
3000	Title IX Coordinator		\$5,000		\$5,000		\$5,000	\$962		\$0	-100.0%		\$0	\$0	NM
3200	Nurse Substitutes		\$7,460		\$13,568		\$10,000	\$45,205		\$10,000	0.0%		\$10,000	\$0	0.0%
3300	Transportation Administrative Assistant								0.2	\$12,111		0.2	\$13,792	\$1,681	NM
3600	Emergency Response Liaison		\$3,000		\$3,000		\$3,000	\$3,000		\$3,000	0.0%		\$3,000	\$0	0.0%
5500	Crossing Guards		\$3,830		\$111		\$1,500	\$0		\$5,874	291.6%		\$1,500	(\$4,374)	-74.5%
	Subtotal PERSONNEL	0.0	\$19,290	0.0	\$21,679	0.0	\$19,500	\$49,167	0.2	\$30,985	58.9%	0.2	\$28,292	(\$2,693)	-8.7%
	OPERATING EXPENSES														
3200	School Physician		\$0		\$0		\$3,000	\$10,000		\$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		\$3,015		\$3,715		\$4,300	\$3,228		\$9,750	126.7%		\$3,800	(\$5,950)	-61.0%
3300	Transportation Contracted Services*		\$317,412		\$297,477		\$408,464	\$249,594		\$252,073	-38.3%		\$306,600	\$54,527	21.6%
3600	School Security Contracted		\$26,664		\$56,077		\$70,000	\$51,492		\$70,000	0.0%		\$60,000	(\$10,000)	-14.3%
	Subtotal OPERATIONS		\$347,092		\$357,269		\$486,264	\$314,314		\$335,323	-31.0%		\$373,900	\$38,577	11.5%
	TOTAL		\$366,382		\$378,948		\$505,764	\$363,481		\$366,308	-27.6%		\$402,192	\$35,884	9.8%

**Funded in portion outside of the General Fund, via Transportation Stabilization (excess State Aid) funds as noted below. FY23 additional \$70K reduction, from route consolidation and elimination of MSHS late bus*

General Fund	\$317,412	\$297,477	\$408,464	\$249,594	\$252,073	\$306,600
Transportation Stabilization Revolving	\$74,629	\$97,922		\$90,704	\$149,910	
Total Contracted Transportation	\$392,041	\$395,399	\$408,464	\$340,298	\$401,983	\$306,600



Manchester Essex Regional School District *FY 2024 Operating Budget*

DOE Account Codes	District-Wide Instructional Services	2019- 2020 Staffing Level	2019-2020 Expended	2020- 2021 Staffing Level	2020-2021 Expended	2021- 2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022- 2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023- 2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
2100	Curriculum & Instructional Technology Director	1.0	\$137,350	1.0	\$140,746	1.0	\$144,227	\$148,755	1.0	\$147,796	2.5%	1.0	\$150,000	\$2,204	1.5%
2210	Substitute Building Secretaries		\$0		\$0		\$2,563	\$0		\$2,563	0.0%		\$2,563	\$0	0.0%
2300	Dept. Heads/Team/Curr Leaders		\$98,312		\$99,119		\$102,048	\$100,350		\$104,599	2.5%		\$107,214	\$2,615	2.5%
2300	Cohort Coaches		\$7,192		\$8,601		\$10,223	\$10,075		\$10,479	2.5%		\$10,741	\$262	2.5%
2300	Prof. Dvlpmt Committee/MERSD-U		\$14,111		\$16,971		\$18,979	\$15,085		\$19,454	2.5%		\$19,940	\$486	2.5%
2300	Longevity		\$123,440		\$138,547		\$150,050	\$142,537		\$150,050	0.0%		\$160,850	\$10,800	7.2%
2440	ELL Coordinator	1.0	\$81,099	1.0	\$85,730	1.0	\$90,538	\$90,538	1.0	\$100,241	10.7%	1.0	\$107,490	\$7,249	7.2%
2440	Tutors (LEP,504, H&H, etc.)		\$22,547		\$21,166		\$24,482	\$21,921		\$24,482	0.0%		\$25,094	\$612	2.5%
5200	Sick Leave Buy Back		\$30,000		\$30,000		\$30,000	\$30,000		\$30,000	0.0%		\$30,000	\$0	0.0%
	Reserve for Expanded Effort & Negotiations		\$400		\$0		\$1,250	\$0		(\$23,499)	-1979.9%		\$6,944	\$30,443	-129.6%
	Subtotal PERSONNEL	2.0	\$514,450	2.0	\$540,880	2.0	\$574,359	\$559,262	2.0	\$566,163	-1.4%	2.0	\$620,834	\$54,672	9.7%
	OPERATING EXPENSES														
2300	Curriculum Development Office		\$3,016		\$1,774		\$6,000	\$2,639		\$6,000	0.0%		\$6,000	\$0	0.0%
2400	Curriculum/Technology Small Capital*		\$1,868		\$40,584		\$70,000	\$69,440		\$70,000	0.0%		\$70,000	\$0	0.0%
2440	Tutor Supplies		\$68		\$0		\$4,500	\$1,082		\$3,500	-22.2%		\$5,000	\$1,500	42.9%
2450	District Wide Professional Development		\$75,848		\$34,260		\$46,000	\$46,059		\$46,000	0.0%		\$46,000	\$0	0.0%
	Subtotal OPERATIONS		\$81,000		\$79,419		\$126,500	\$121,798		\$125,500	-0.8%		\$127,000	\$1,500	1.2%
	TOTAL		\$595,450		\$620,299		\$700,859	\$681,060		\$691,663	-1.3%		\$747,834	\$56,172	8.1%

*\$29K FY22 budgetary increase for new elementary literacy curriculum



Manchester Essex Regional School District

FY 2024 Operating Budget

DOE Account Codes	Student Services/ Special Education*	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
PERSONNEL															
2100:	Student Services Director	1.0	\$140,950	1.0	\$144,436	1.0	\$148,010	\$148,009	1.0	\$151,673	2.5%	1.0	\$155,427	\$3,754	2.5%
2100:	Student Services Secretary	1.0	\$66,173	1.0	\$67,827	1.0	\$69,523	\$69,523	1.0	\$78,088	12.3%	1.0	\$73,044	(\$5,044)	-6.5%
2100:	Student Services Data Admin	0.5	\$33,086	0.5	\$34,077	0.5	\$34,761	\$34,762		\$0	-100.0%		\$0	\$0	NM
2300:	Special Education Extended Services		\$29,364		\$13,670		\$17,500	\$13,070		\$20,000	14.3%		\$20,000	\$0	0.0%
2440:	Special Education Tutors**	1.0	\$43,513	1.0	\$45,103		\$0	\$2,952			NM			\$0	NM
	Subtotal PERSONNEL	3.5	\$313,087	3.5	\$305,113	2.5	\$269,794	\$268,316	2.0	\$249,761	-7.4%	2.0	\$248,471	-\$1,290	-0.5%
OPERATING EXPENSES															
2100:	Legal Fees		\$24,695		\$23,131		\$26,500	\$18,735		\$26,500	0.0%		\$26,500	\$0	0.0%
2100:	Administrative Expenses & Travel		\$4,289		\$1,663		\$5,100	\$2,346		\$5,100	0.0%		\$4,000	(\$1,100)	-21.6%
2300:	Contracted Services (OT/PT, Speech, etc.)		\$161,480		\$211,494		\$240,000	\$182,473		\$291,485	21.5%		\$310,000	\$18,515	6.4%
2300:	Summer Program		\$67,877		\$37,869		\$74,000	\$58,568		\$74,000	0.0%		\$81,000	\$7,000	9.5%
2400:	SPED Equipment & Instructional Supplies		\$16,377		\$17,966		\$20,300	\$26,782		\$21,600	6.4%		\$25,400	\$3,800	17.6%
2720:	Special Education Testing		\$11,925		\$11,674		\$16,000	\$12,303		\$13,000	-18.8%		\$13,000	\$0	0.0%
3300:	Special Ed OOD & Homeless Transportation		\$336,108		\$253,485		\$470,625	\$618,044		\$724,310	53.9%		\$785,757	\$61,447	8.5%
9100:	Tuition Out & Contingency***		\$1,059,001		\$1,172,945		\$899,709	\$1,180,289		\$1,232,244	37.0%		\$989,515	(\$242,729)	-19.7%
	Subtotal OPERATIONS		\$1,681,752		\$1,730,227		\$1,752,234	\$2,099,540		\$2,388,239	36.3%		\$2,235,172	(\$153,067)	-6.4%
	TOTAL		\$1,994,839		\$2,035,340		\$2,022,028	\$2,367,856		\$2,638,000	30.5%		\$2,483,643	(\$154,357)	-5.9%

*Special Education instructional staff budgeted at individual school level

**Hourly tutoring services moved to IDEA grant in FY22 and eliminated for FY23 as part of budgetary reductions.

**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:

	2019-2020 Expended	2020-2021 Expended	2021-2022 Budget	2021-2022 Expended	2022-2023 Budget	% Inc.	2023-2024 Budget	\$ Inc.	% Inc.
Budget Funded Tuition Out (above)	\$1,059,001	\$1,172,945	\$899,709	\$1,180,289	\$1,232,244	37.0%	\$989,515	(\$242,729)	-19.7%
Circuit Breaker & Grant Funded Tuitions	\$314,483	\$271,100	\$420,000	\$420,000	\$655,765	56.1%	\$1,175,973	\$520,208	79.3%
Pre-Paid in Prior Year	\$199,099	\$150,000	\$150,000	\$150,000	\$150,000	0.0%	\$150,000	\$0	0.0%
(Less: Prepayments of Next Year)	(\$329,410)	\$0	\$0	\$0	\$0	NM	\$0	\$0	NM
Annual Cost of Tuitions	\$1,243,173	\$1,594,045	\$1,469,709	\$1,750,289	\$2,038,009	38.7%	\$2,315,488	\$277,479	13.6%



Manchester Essex Regional School District *FY 2024 Operating Budget*

	2019-2020 Expended	% Increase	2020-2021 Expended	% Increase	2021-2022 Budget	2021-2022 Expended	% Increase	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Total Spending												
Memorial Elementary	\$3,935,347	2.1%	\$3,967,939	0.8%	\$4,326,902	\$4,396,566	10.8%	\$4,377,480	1.2%	\$4,408,612	\$31,132	0.7%
Essex Elementary	\$2,937,695	1.9%	\$2,959,787	0.8%	\$3,118,765	\$3,052,510	3.1%	\$3,074,668	-1.4%	\$3,218,617	\$143,950	4.7%
High School	\$5,800,253	6.8%	\$5,818,212	0.3%	\$6,285,170	\$6,338,365	8.9%	\$6,548,163	4.2%	\$6,508,053	(\$40,109)	-0.6%
Middle School	\$3,392,690	3.3%	\$3,630,504	7.0%	\$3,644,028	\$3,563,565	-1.8%	\$3,654,798	0.3%	\$3,620,871	(\$33,927)	-0.9%
Administration & Employee Benefits	\$5,989,146	0.0%	\$6,279,143	4.8%	\$6,666,620	\$6,140,590	-2.2%	\$6,786,627	1.8%	\$7,075,343	\$288,716	4.3%
Facilities	\$999,072	5.1%	\$1,045,072	4.6%	\$985,567	\$1,098,720	5.1%	\$1,122,761	13.9%	\$1,191,222	\$68,461	6.1%
Non-Instructional Services	\$366,382	5.6%	\$378,948	3.4%	\$505,764	\$363,481	-4.1%	\$366,308	-27.6%	\$402,192	\$35,884	9.8%
District-Wide Instruction	\$595,450	2.6%	\$620,299	4.2%	\$700,859	\$681,060	9.8%	\$682,184	-2.7%	\$747,834	\$65,651	9.6%
Student Services*	\$1,994,839	3.7%	\$2,035,340	2.0%	\$2,022,028	\$2,367,856	16.3%	\$2,638,000	30.5%	\$2,483,643	(\$154,357)	-5.9%
TOTAL	\$26,010,874	3.01%	\$26,735,245	2.78%	\$28,255,703	\$28,002,713	4.74%	\$29,250,988	3.52%	\$29,656,388	\$405,400	1.39%
(Less: Funded Outside of General Fund)*	(\$290,000)	-13.3%	(\$180,000)	-37.9%	(\$325,000)	(\$325,000)	80.6%	(\$325,000)	0.0%	(\$400,000)	(\$75,000)	23.1%
Plus: General Fund Transfer to close Food Service Deficit	\$68,444					\$24,763						
Plus: General Fund Transfer to close COVID Deficit						\$228,053						
Plus: General Fund Transfer to close Athletics Deficit												
General Fund Operating Spending*	\$25,789,318	3.25%	\$26,555,245	2.97%	\$27,930,703	\$27,930,529	5.18%	\$28,925,988	3.56%	\$29,256,388	\$330,400	1.14%

*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

Personnel	\$16,804,339	3.10%	\$17,118,181	1.87%	\$17,984,361	\$17,993,585	3.53%	\$18,239,294	1.42%	\$18,343,560	\$104,266	0.57%
Expenses	\$8,916,535	3.52%	\$9,437,064	5.84%	\$9,946,342	\$9,684,129	5.32%	\$10,686,693	7.44%	\$10,912,828	\$226,134	2.12%
Total	\$25,720,874	3.25%	\$26,555,245	3.24%	\$27,930,703	\$27,677,713	4.16%	\$28,925,988	3.56%	\$29,256,388	\$330,400	1.14%

Enrollment as of October 1, 2022

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	33	39	36	43	44	46	50									291
Essex		34	38	41	42	35	41									231
Middle School								99	80	104						283
MERHS											93	114	86	123		416
Total Students	33	73	74	84	86	81	91	99	80	104	93	114	86	123	0	1,221

Sub-Total: Resident Students*

Manchester	20	40	34	37	45	41	48	60	40	55	55	69	56	71	0	671
Essex	13	33	36	40	40	33	37	30	29	40	33	44	30	49	0	487
Total Resident Students	33	73	70	77	85	74	85	90	69	95	88	113	86	120	0	1,158

Sub-Total: School Choice Students

Memorial			1	6		3	3									13
Essex			3	1	1	4	3									12
Middle School								9	11	9						29
MERHS											5	1		3		9
Total School Choice	0	0	4	7	1	7	6	9	11	9	5	1	0	3	0	63

Resident + Choice Students	33	73	74	84	86	81	91	99	80	104	93	114	86	123	0	1,221
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SPED Tuition-Out

Manchester	1						1	1	2	1	1			2		9
Essex									1			1	1	1	4	8
School Choice									2				1			3
Total	1	0	0	0	0	0	1	1	5	1	1	1	2	3	4	20

	In-District	SPED Tuition Out	Total
Manchester	671	+ 9	= 680
Essex	487	+ 8	= 495
School Choice	63	+ 3	= 66
Total	1,221	20	1,241

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	15.1	1,317	-1.3%
2020-21	12	56	78	72	84	86	73	102	113	128	96	116	123	123	1,262	-7.7%	38.0	15.7	1,224	-7.1%
2021-22	20	66	82	83	82	88	96	77	97	109	113	93	121	123	1,250	-1.0%	47.0	14.3	1,203	-1.7%
2022-23	33	73	74	84	86	81	91	99	80	104	93	114	86	123	1,221	-2.3%	63.0	11.0	1,158	-3.7%

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

FY-24 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	1.0	2.4	1.0			1.0	5.4
4		2.0					2.0
5		6.4			1.0		7.4
6	2.0	1.8	2.0	1.0			6.8
7	1.0	1.0		1.0			3.0
8	0.9	2.0			1.0		3.9
9		1.0			2.0	1.0	4.0
10		1.0		1.0			2.0
11		1.0	2.0	1.0	2.0		6.0
12		1.0	1.0	3.0		1.0	6.0
13	1.0			1.0			2.0
14		2.0	1.0	2.0		1.0	6.0
15	1.0	16.0	14.4	16.6	17.7	25.0	90.7
Total	6.9	38.6	21.4	26.6	23.7	29.0	146.2

***Includes 5.2 full-time equivalent staff funded via entitlement grants and PreK revolving/fees*

FY-24 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
4	<i>Eliminated</i>					
2	\$53,646	\$60,960	\$64,292	\$67,618	\$69,238	\$70,503
3	\$55,570	\$63,636	\$67,095	\$70,546	\$72,165	\$73,461
4	\$57,495	\$66,318	\$69,897	\$73,474	\$75,093	\$76,421
5	\$59,418	\$68,996	\$72,699	\$76,401	\$78,018	\$79,383
6	\$61,349	\$71,675	\$75,504	\$79,329	\$80,946	\$82,342
7	\$63,343	\$74,354	\$78,306	\$82,257	\$83,876	\$85,302
8	\$65,532	\$77,032	\$81,108	\$85,183	\$86,800	\$88,262
9	\$68,112	\$79,710	\$83,913	\$88,110	\$89,729	\$91,223
10	\$70,694	\$82,392	\$86,715	\$91,035	\$92,655	\$94,187
11	\$73,271	\$85,070	\$89,533	\$93,994	\$95,666	\$97,248
12	\$75,853	\$87,835	\$92,444	\$97,324	\$98,775	\$100,408
13	\$78,428	\$90,689	\$95,448	\$100,487	\$101,986	\$103,672
14	\$81,011	\$93,637	\$98,550	\$103,753	\$105,300	\$107,041
15	\$83,644	\$96,680	\$101,753	\$107,490	\$109,112	\$110,809

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

FY-23 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	\$50,461	\$56,859	\$59,987	\$63,113	\$64,692	\$65,893
2	\$52,338	\$59,473	\$62,724	\$65,969	\$67,549	\$68,783
3	\$54,215	\$62,084	\$65,459	\$68,825	\$70,405	\$71,669
4	\$56,093	\$64,700	\$68,192	\$71,682	\$73,261	\$74,557
5	\$57,969	\$67,313	\$70,926	\$74,538	\$76,115	\$77,447
6	\$59,844	\$69,927	\$73,662	\$77,394	\$78,972	\$80,334
7	\$61,474	\$72,540	\$76,396	\$80,251	\$81,830	\$83,221
8	\$63,599	\$75,153	\$79,130	\$83,105	\$84,683	\$86,109
9	\$66,103	\$77,766	\$81,866	\$85,961	\$87,540	\$88,998
10	\$68,609	\$80,382	\$84,600	\$88,815	\$90,395	\$91,886
11	\$71,110	\$82,995	\$87,334	\$91,295	\$93,253	\$94,774
12	\$73,616	\$85,605	\$90,070	\$94,530	\$96,108	\$97,663
13	\$76,115	\$88,221	\$92,801	\$97,384	\$98,964	\$100,551
14	\$78,622	\$90,838	\$95,537	\$100,241	\$101,820	\$103,438
15	\$81,126	\$93,454	\$98,272	\$103,852	\$105,506	\$107,079

1. Size of Local Assessment	
State Aid	
Chapter 70	\$3,195,758
Transportation Aid	\$275,000
(Less: Choice Sending Tuition)	(\$100,000)
Sub-Total - State Aid	\$3,370,758
Other Revenues	
Bank Interest	\$40,000
Other Miscellaneous	\$29,500
Medicaid Reimbursement	\$50,000
Contribution to Stabilization	\$0
Use of Excess & Deficiency	\$287,102
Sub-Total - Other Revenues/Funding	\$406,602
Total Funding: State Aid & Other	\$3,777,360
Total FY-24 Expense Budget (Tentative)	\$29,256,388
Less: State Aid & Other	(\$3,777,360)
Local Assessments Required to Fund FY-24 Budget	\$25,479,028

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-24 Instructional Spending	\$17,340,130	59.26955%
FY-24 Non-Instructional Spending	\$11,916,258	40.73045%
Total FY-24 Budget: Instructional & Non-Instructional Spending	\$29,256,388	100.00000%
FY-24 Local Assessments (from Part 1, above)	\$25,479,028	% of Total
Instructional Portion	\$15,101,306	59.26955%
Non-Instructional Portion	\$10,377,722	40.73045%
Total Operating Assessment: Instructional & Non-Instructional	\$25,479,028	100.00%

3. Apportionment of Assessment by Category (per Regional Agreement)		
A. Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$3,775,326	25.00%
75% Apportioned Based on Student Enrollment	\$11,325,979	75.00%
Total Instructional Portion	\$15,101,306	100.00%
<u>Average EQV: Latest at time of FY-22 to FY-24 Budgets</u>		
Manchester	\$2,764,622,733	73.63%
Essex	\$990,178,300	26.37%
Combined Average EQV, FY-22 to FY-24	\$3,754,801,033	100.00%
Manchester: EQV-Based Instructional Apportionment	\$2,779,735	73.63%
Essex: EQV-Based Instructional Apportionment	\$995,591	26.37%
Combined: EQV-Based Instructional Assessment	\$3,775,326	100.00%
<u>Average Oct. 1 Enrollment: 2020-2022</u>		
Manchester	721	59.37%
Essex	493	40.63%
Total Average Enrollment 2020-2022	1,214	100.00%
Manchester: Enrollment-Based Instructional Apportionment	\$6,724,703	59.37%
Essex: Enrollment-Based Instructional Apportionment	\$4,601,276	40.63%
Combined: Enrollment-Based Instructional Assessment	\$11,325,979	100.00%
B. Non-Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$2,594,430	25.00%
75% Apportioned Based on Town Populations	\$7,783,291	75.00%
Total Non-Instructional Portion	\$10,377,722	100.00%
<u>Average EQV: Latest at time of FY-22 to FY-24 Budgets</u>		
Manchester	\$2,764,622,733	73.63%
Essex	\$990,178,300	26.37%
Combined Average EQV, FY-22 to FY-24	\$3,754,801,033	100.00%
Manchester: EQV-Based Non-Instructional Apportionment	\$1,910,253	73.63%
Essex: EQV-Based Non-Instructional Apportionment	\$684,177	26.37%
Combined: EQV-Based Non-Instructional Assessment	\$2,594,430	100.00%
<u>Town Populations</u>		
Manchester Population 2020 U.S. Census	5,395	59.48%
Essex Population 2020 U.S. Census	3,675	40.52%
Combined Town Populations	9,070	100.00%
Manchester: Population-Based Non-Instructional Apportionment	\$4,629,642	59.48%
Essex: Population-Based Non-Instructional Apportionment	\$3,153,649	40.52%
Combined: Population-Based Non-Instructional Assessment	\$7,783,291	100.00%

4. APPORTIONMENT SUMMARY	Manchester	Essex	Combined
Instructional: EQV-Based	\$2,779,735	\$995,591	\$3,775,326
Instructional: Enrollment-Based	\$6,724,703	\$4,601,276	\$11,325,979
Total Instructional Assessment	\$9,504,439	\$5,596,867	\$15,101,306
Non-Instructional: EQV-Based	\$1,910,253	\$684,177	\$2,594,430
Non-Instructional: Population-Based	\$4,629,642	\$3,153,649	\$7,783,291
Total Non-Instructional Assessment	\$6,539,896	\$3,837,826	\$10,377,722
Total FY-24 Assessment - Instructional & Non-Instructional	\$16,044,334	\$9,434,693	\$25,479,028
% of Total	62.97%	37.03%	100.00%

FY-23 Assessment	\$15,909,698	\$9,077,671	\$24,987,369
FY24 \$ Increase	\$134,636	\$357,023	\$491,659
FY24 % Increase	0.85%	3.93%	1.97%

Town Assessment - Apportionment Formula (by Regional Agreement)

Pending recertification by Treasurer, following 6/6/23 School Committee adoption of reconsidered budget

FORMULA INPUTS - AVERAGE EQV & ENROLLMENT				
Latest Equalized Property Valuations (EQV) By Town				
	FY-22	FY-23	FY-24	Average
Manchester	\$2,662,108,600	\$2,662,108,600	\$2,969,651,000	\$2,764,622,733
Essex	\$944,642,600	\$944,642,600	\$1,081,249,700	\$990,178,300
Total	\$3,606,751,200	\$3,606,751,200	\$4,050,900,700	\$3,754,801,033
Source:	FY-2020 EQV	FY-2020 EQV	FY-2022 EQV	
Published:	1/20/2021	1/20/2021	1/25/2023	
Student Enrollment By Town				
	Oct. 1, 2020	Oct. 1, 2021	Oct. 1, 2022	Average
Manchester	761	722	680	721
Essex	482	503	495	493
Total	1,243	1,225	1,175	1,214

Apportionment Formula: Input Trends				Input Contribution to Assessment
	FY-22	FY-23	FY-24	
<u>EQV</u>	25% of Instructional & Non-Instructional Costs			
Manchester	73.81%	73.81%	73.31%	EQV
Essex	26.19%	26.19%	26.69%	
Total	100.00%	100.00%	100.00%	
<u>Enrollment</u>	75% of Instructional Costs			
Manchester	61.22%	58.94%	57.87%	Student Enrollment
Essex	38.78%	41.06%	42.13%	
Total	100.00%	100.00%	100.00%	
<u>Population</u>	75% of Non-Instructional Costs			
Manchester	59.4%	59.5%	59.5%	Town Population
Essex	40.6%	40.5%	40.5%	
Total	100.0%	100.0%	100.0%	
All Factors Combined				100.0%