



# *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%	\$3,231,218	\$107,100	3.43%
Regional School Transportation (Less: School Choice Sending)	\$214,527 (\$92,624)	37.11% 57.77%	\$230,294 (\$99,848)	7.35% 7.80%	\$297,704 (\$106,234)	29.27% 6.40%	\$207,000 (\$100,000)	\$356,910 (\$100,841)	19.89% -5.08%	\$275,000 (\$100,000)	32.85% 0.00%	\$275,000 (\$100,000)	\$0 \$0	0.00% 0.00%
<b>Total State Aid</b>	<b>\$3,129,651</b>	<b>2.11%</b>	<b>\$3,179,114</b>	<b>1.58%</b>	<b>\$3,240,138</b>	<b>1.92%</b>	<b>\$3,190,668</b>	<b>\$3,342,327</b>	<b>3.15%</b>	<b>\$3,299,118</b>	<b>3.40%</b>	<b>\$3,406,218</b>	<b>\$107,100</b>	<b>3.25%</b>
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%
<b>Total Miscellaneous Income</b>	<b>\$496,701</b>	<b>192.52%</b>	<b>\$622,277</b>	<b>25.28%</b>	<b>\$63,235</b>	<b>-89.84%</b>	<b>\$119,500</b>	<b>\$204,144</b>	<b>222.83%</b>	<b>\$119,500</b>	<b>0.00%</b>	<b>\$119,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>Excess &amp; Deficiency Funds (to Support Operating Budget)</b>	<b>\$0</b>	<b>NM</b>	<b>\$100,000</b>	<b>NM</b>	<b>\$335,000</b>	<b>235.00%</b>	<b>\$335,000</b>	<b>\$335,000</b>	<b>0.00%</b>	<b>\$520,000</b>	<b>55.22%</b>	<b>\$0</b>	<b>(\$520,000)</b>	<b>-100.00%</b>
<b>Total Revenue Before Assessments</b>	<b>\$3,626,352</b>	<b>12.10%</b>	<b>\$3,901,391</b>	<b>7.58%</b>	<b>\$3,638,373</b>	<b>-6.74%</b>	<b>\$3,645,168</b>	<b>\$3,881,471</b>	<b>6.68%</b>	<b>\$3,938,618</b>	<b>8.05%</b>	<b>\$3,525,718</b>	<b>(\$412,900)</b>	<b>-10.48%</b>
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%	\$16,819,549	\$909,851	5.72%
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%	\$9,890,797	\$813,126	8.96%
<b>Town Assessments</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>3.18%</b>	<b>\$24,285,535</b>	<b>\$24,285,535</b>	<b>3.50%</b>	<b>\$24,987,369</b>	<b>2.89%</b>	<b>\$26,710,346</b>	<b>\$1,722,977</b>	<b>6.90%</b>
<b>GENERAL FUND REVENUE - OPERATING</b>	<b>\$25,737,518</b>	<b>4.45%</b>	<b>\$26,643,089</b>	<b>3.52%</b>	<b>\$27,103,174</b>	<b>1.73%</b>	<b>\$27,930,703</b>	<b>\$28,167,006</b>	<b>3.93%</b>	<b>\$28,925,987</b>	<b>3.56%</b>	<b>\$30,236,064</b>	<b>\$1,310,077</b>	<b>4.53%</b>
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	-1.52%	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$25,737,518</b>	<b>4.45%</b>	<b>\$27,132,198</b>	<b>5.42%</b>	<b>\$27,584,868</b>	<b>1.67%</b>	<b>\$27,930,703</b>	<b>\$28,167,006</b>	<b>2.11%</b>	<b>\$28,925,987</b>	<b>3.56%</b>	<b>\$30,236,064</b>	<b>\$1,310,077</b>	<b>4.53%</b>
(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
<b>Available General Fund Resources</b>	<b>\$25,662,889</b>	<b>4.28%</b>	<b>\$26,545,167</b>	<b>3.44%</b>	<b>\$27,012,470</b>	<b>1.76%</b>	<b>\$27,930,703</b>	<b>\$28,017,096</b>	<b>3.72%</b>	<b>\$28,925,987</b>	<b>3.56%</b>	<b>\$30,236,064</b>	<b>\$1,310,077</b>	<b>4.53%</b>
<b>Total Operating Budget (Historical Format)</b>	<b>\$25,259,297</b>	<b>2.08%</b>	<b>\$26,010,874</b>	<b>2.98%</b>	<b>\$26,735,245</b>	<b>2.78%</b>	<b>\$28,255,703</b>	<b>\$0</b>	<b>-100.00%</b>	<b>\$29,250,988</b>	<b>3.52%</b>	<b>\$30,611,064</b>	<b>\$1,360,076</b>	<b>4.65%</b>
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$180,000)	-44.62%	(\$325,000)	\$0	-100.00%	(\$325,000)	0.00%	(\$375,000)	(\$50,000)	15.38%
<b>General Fund Operating Budget (Restated)**</b>	<b>\$24,934,297</b>	<b>2.00%</b>	<b>\$25,685,874</b>	<b>3.01%</b>	<b>\$26,555,245</b>	<b>3.38%</b>	<b>\$27,930,703</b>	<b>\$0</b>	<b>-100.00%</b>	<b>\$28,925,988</b>	<b>3.56%</b>	<b>\$30,236,064</b>	<b>\$1,310,076</b>	<b>4.53%</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 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	\$30,236,064	\$1,310,076	4.53%
Assessment	\$24,987,369	\$26,710,346	\$1,722,977	6.90%
<b>Apportionment of Assessment</b>				
Manchester	\$15,909,698	\$16,819,549	\$909,851	5.72%
Essex	\$9,077,671	\$9,890,797	\$813,126	8.96%



# Manchester Essex Regional School District

## FY 2024 Operating Budget

DOE Account Code	Budget Summary	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	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>PERSONNEL</b>												
1210	Superintendent's Office*	\$237,292	1.5	\$245,308	1.5	\$249,466	\$246,992	2.0	\$284,982	2.0	\$302,172	\$17,190	6.0%
1410	Business Office*	\$396,802	4.2	\$402,141	4.2	\$419,869	\$426,147	4.6	\$480,719	4.6	\$483,000	\$2,281	0.5%
1450	District Technology	\$220,605	2.2	\$202,213	2.2	\$213,934	\$214,815	3.2	\$271,058	3.2	\$307,267	\$36,209	13.4%
2110	Student Services Office*	\$240,209	2.5	\$246,340	2.5	\$252,294	\$252,294	2.0	\$229,761	2.0	\$231,792	\$2,031	0.9%
2110	Curriculum Director	\$109,880	0.8	\$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	\$745,919	6.0	\$772,915	\$772,906	6.0	\$783,375	6.0	\$806,559	\$23,184	3.0%
2210	School Secretaries	\$264,496	5.0	\$262,992	5.0	\$268,433	\$268,872	5.0	\$277,642	5.0	\$288,646	\$11,003	4.0%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$119,615		\$124,691		\$131,250	\$125,511		\$134,531		\$137,894	\$3,363	2.5%
2305	Classroom Teachers	\$8,518,386	98.9	\$8,654,533	99.2	\$8,975,913	\$9,013,066	98.3	\$9,297,447	97.3	\$9,662,248	\$364,801	3.9%
2310	Special Ed Teachers	\$2,602,027	32.6	\$2,640,393	33.5	\$2,925,501	\$2,934,361	32.2	\$2,867,304	31.0	\$2,878,071	\$10,767	0.4%
2315	Special Ed Team Chairs	\$186,702	2.0	\$192,425	2.0	\$197,194	\$197,195	2.0	\$205,472	2.0	\$210,608	\$5,136	2.5%
2325	Substitute Teachers	\$164,708		\$308,948		\$228,000	\$200,217		\$161,615		\$191,400	\$29,785	18.4%
2330	Teaching Assistants*	\$682,641	24.5	\$626,031	23.4	\$825,485	\$824,641	25.6	\$762,656	28.3	\$863,040	\$100,384	13.2%
2340	Library/Media Coordinators	\$143,536	1.5	\$100,853	1.0	\$104,467	\$104,333	1.0	\$107,079	1.0	\$109,756	\$2,677	2.5%
2440	SPED, LEP, H&H Tutors (incl. hourly services)	\$176,524	1.0	\$165,669	1.0	\$126,020	\$128,481	1.0	\$144,723	1.0	\$151,542	\$6,819	4.7%
2710	Guidance/Adj. Counselors	\$525,285	6.8	\$591,426	6.8	\$604,853	\$599,925	8.0	\$709,934	8.0	\$742,492	\$32,558	4.6%
2800	Psychologists	\$288,692	3.0	\$298,545	3.0	\$308,715	\$308,880	2.0	\$209,130	2.0	\$217,280	\$8,150	3.9%
3200	Nurses	\$275,668	3.0	\$288,481	3.0	\$287,399	\$285,564	3.0	\$206,104	3.0	\$217,505	\$11,401	5.5%
3300	Transportation/Traffic/Emergency/Title IX*	\$11,830	0.0	\$8,111	0.0	\$9,500	\$3,962	0.2	\$20,985	0.2	\$18,567	(\$2,418)	-11.5%
3400	Cafeteria/Recess Aides	\$65,096		\$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	\$288,086	1.6	\$332,049	\$321,979	1.1	\$328,067	1.1	\$339,844	\$11,777	3.6%
3520	Student Activity Stipends	\$131,193		\$108,152		\$125,496	\$123,460		\$135,809		\$139,204	\$3,395	2.5%
4110	Custodians	\$92,434	1.0	\$82,680	1.0	\$88,800	\$90,878	1.0	\$90,445	1.0	\$93,143	\$2,698	3.0%
4220	Facilities Department	\$171,245	2.0	\$181,740	2.0	\$177,692	\$185,679	2.0	\$184,123	2.0	\$191,419	\$7,296	4.0%
	Negotiations, Longevity, Expanded Effort**	\$153,840		\$168,547		\$166,800	\$172,537		\$156,551		\$380,600	\$224,049	143.1%
	<b>Subtotal PERSONNEL</b>	<b>\$16,804,339</b>	<b>200.1</b>	<b>\$17,118,181</b>	<b>199.7</b>	<b>\$17,976,861</b>	<b>\$17,993,585</b>	<b>201.0</b>	<b>\$18,239,294</b>	<b>201.6</b>	<b>\$19,162,050</b>	<b>\$922,756</b>	<b>5.06%</b>

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

\*\*Includes \$60K FY24 budget reduction of one teacher position (final allocation by school pending) and \$250K estimated cost of new teachers' contract.



# Manchester Essex Regional School District

## FY 2024 Operating Budget

DOE Account Code	Budget Summary	2019-2020 Expended	%	2020-2021 Expended	%	2021-2022 Budget	2021-2022 Expended	%	2022-2023 Budget	%	2023-2024 Budget	\$ Increase vs. Prior Budget	%
			Increase		Increase			Increase		Increase vs. Prior Budget			Increase vs. Prior Budget
	<b>OPERATING EXPENSES</b>												
1000	District Admin. Expenses	\$212,783	-8.5%	\$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%	\$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%	\$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%	\$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%	\$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%	\$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%	\$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%	\$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%	\$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%	\$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%	\$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%	\$32,489	-76.8%	\$89,000	\$95,105	192.7%	\$96,500	8.4%	\$114,000	\$17,500	18.1%
4100	Utilities	\$448,274	-15.6%	\$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%	\$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%	\$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%	\$5,180,977	4.6%	\$5,088,530	\$4,985,792	-3.8%	\$5,421,579	6.5%	\$5,789,898	\$368,320	6.8%
7000	Facility Capital Expense	\$63,681	8.2%	\$108,726	70.7%	\$70,000	\$69,608	-36.0%	\$55,752	-20.4%	\$103,000	\$47,248	84.7%
9100	SPED Tuition-Out/Summer	\$1,126,878	32.6%	\$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%
	<b>Subtotal OPERATIONS</b>	<b>\$9,206,535</b>	<b>2.8%</b>	<b>\$9,617,064</b>	<b>2.5%</b>	<b>\$10,278,842</b>	<b>\$10,009,129</b>	<b>4.1%</b>	<b>\$11,011,693</b>	<b>7.1%</b>	<b>\$11,449,014</b>	<b>\$437,320</b>	<b>3.97%</b>
	<b>TOTAL</b>	<b>\$26,010,874</b>	<b>3.0%</b>	<b>\$26,735,245</b>	<b>2.8%</b>	<b>\$28,255,703</b>	<b>\$28,002,713</b>	<b>4.7%</b>	<b>\$29,250,988</b>	<b>3.5%</b>	<b>\$30,611,064</b>	<b>\$1,360,076</b>	<b>4.65%</b>
	(Less: Funded Outside of General Fund)*	(\$290,000)		(\$180,000)		(\$325,000)	(\$325,000)		(\$325,000)		(\$375,000)	(\$50,000)	15.4%
	Plus: General Fund Transfer to close Food Service Deficit	\$68,444					\$24,763						
	Plus: General Fund Transfer to close COVID Deficit						\$228,053						
	<b>General Fund Operating Spending</b>	<b>\$25,789,318</b>	<b>2.6%</b>	<b>\$26,555,245</b>	<b>2.9%</b>	<b>\$27,930,703</b>	<b>\$27,930,529</b>	<b>5.2%</b>	<b>\$28,925,988</b>	<b>3.6%</b>	<b>\$30,236,064</b>	<b>\$1,310,076</b>	<b>4.53%</b>
	Contribution to Stabilization Fund	\$489,109		\$481,694		\$0	\$0		\$0		\$0	\$0	
	<b>Total Budgetary Use of Funds</b>	<b>\$26,278,427</b>	<b>4.6%</b>	<b>\$27,036,939</b>	<b>2.8%</b>	<b>\$27,930,703</b>	<b>\$27,930,529</b>	<b>3.3%</b>	<b>\$28,925,988</b>	<b>3.6%</b>	<b>\$30,236,064</b>	<b>\$1,310,076</b>	<b>4.53%</b>

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



# Manchester Essex Regional School District

## FY 2024 Operating Budget

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
<b>PERSONNEL</b>															
2210	Principal	1.0	\$132,250	1.0	\$135,519	1.0	\$138,869	\$138,869	1.0	\$142,303	2.5%	1.0	\$147,935	\$5,632	4.0%
2210	Secretary	1.0	\$57,837	1.0	\$51,166	1.0	\$51,250	\$51,250	1.0	\$52,531	2.5%	1.0	\$54,633	\$2,101	4.0%
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%	22.3	\$2,199,618	\$135,415	6.6%
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	\$1,180,284	\$99,864	9.2%
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	\$63,869	\$1,558	2.5%
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%	9.1	\$275,681	\$39,952	16.9%
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	\$65,854	\$1,606	2.5%
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	\$67,354	\$2,206	3.4%
3200	Nurse	1.0	\$75,334	1.0	\$77,217	1.0	\$79,147	\$79,147	1.0	\$81,126	2.5%	1.0	\$83,154	\$2,028	2.5%
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%
	<b>Subtotal PERSONNEL</b>	<b>48.2</b>	<b>\$3,707,396</b>	<b>47.9</b>	<b>\$3,713,329</b>	<b>48.9</b>	<b>\$4,059,251</b>	<b>\$4,103,204</b>	<b>47.7</b>	<b>\$4,000,072</b>	<b>-1.5%</b>	<b>50.4</b>	<b>\$4,328,397</b>	<b>\$328,325</b>	<b>8.2%</b>
<b>OPERATING EXPENSES</b>															
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%
	<b>Subtotal OPERATIONS</b>		<b>\$227,951</b>		<b>\$254,611</b>		<b>\$267,652</b>	<b>\$293,362</b>		<b>\$377,408</b>	<b>41.0%</b>		<b>\$392,931</b>	<b>\$15,522</b>	<b>4.1%</b>
	<b>TOTAL</b>		<b>\$3,935,347</b>		<b>\$3,967,939</b>		<b>\$4,326,902</b>	<b>\$4,396,566</b>		<b>\$4,377,480</b>	<b>1.2%</b>		<b>\$4,721,328</b>	<b>\$343,848</b>	<b>7.9%</b>

\*0.6 FTE Math Interventionist funded by ESSER III grant in FY23 moved to budget in FY24

\*\*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
<b>PERSONNEL</b>															
2210	Principal	1.0	\$127,738	1.0	\$130,896	1.0	\$134,129	\$134,129	1.0	\$137,445	2.5%	1.0	\$135,200	(\$2,245)	-1.6%
2210	Secretary	1.0	\$51,250	1.0	\$52,531	1.0	\$53,845	\$53,844	1.0	\$55,191	2.5%	1.0	\$57,398	\$2,208	4.0%
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%	16.7	\$1,640,142	\$101,009	6.6%
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	\$526,875	\$38,287	7.8%
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	\$40,292	\$983	2.5%
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%	8.0	\$247,614	\$34,635	16.3%
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	\$43,902	\$1,071	2.5%
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	\$96,893	\$5,598	6.1%
2800	Psychologist**	1.0	\$100,933	1.0	\$103,419	1.0	\$105,967	\$105,967	0.4	\$43,432	-59.0%	0.4	\$43,902	\$471	1.1%
3200	Nurse	1.0	\$96,437	1.0	\$98,848	1.0	\$102,933	\$59,893	1.0	\$59,844	-41.9%	1.0	\$63,011	\$3,167	5.3%
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	\$0	NM		\$0	\$0	NM
	<b>Subtotal PERSONNEL</b>	<b>37.0</b>	<b>\$2,768,349</b>	<b>37.0</b>	<b>\$2,736,092</b>	<b>35.8</b>	<b>\$2,889,946</b>	<b>\$2,814,681</b>	<b>34.1</b>	<b>\$2,749,067</b>	<b>-4.9%</b>	<b>35.5</b>	<b>\$2,971,584</b>	<b>\$222,517</b>	<b>8.1%</b>
<b>OPERATING EXPENSES</b>															
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		\$2,419			\$0	(\$2,419)	-100.0%
4100	Utilities		\$80,037		\$109,213		\$101,299	\$117,736		\$181,746	79.4%		\$183,000	\$1,254	0.7%
	<b>Subtotal OPERATIONS</b>		<b>\$169,346</b>		<b>\$223,695</b>		<b>\$228,819</b>	<b>\$237,829</b>		<b>\$325,601</b>	<b>42.3%</b>		<b>\$337,018</b>	<b>\$11,417</b>	<b>3.5%</b>
	<b>TOTAL</b>		<b>\$2,937,695</b>		<b>\$2,959,787</b>		<b>\$3,118,765</b>	<b>\$3,052,510</b>		<b>\$3,074,668</b>	<b>-1.4%</b>		<b>\$3,308,601</b>	<b>\$233,934</b>	<b>7.6%</b>

\*0.4 FTE Math Interventionist funded by ESSER III grant in FY23 moved to budget in FY24

\*\*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	<b>Manchester-Essex Regional High School</b>	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
<b>PERSONNEL</b>															
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	\$272,723	\$10,212	3.9%
2210	Secretaries	2.0	\$108,976	2.0	\$111,701	2.0	\$114,493	\$114,494	2.0	\$117,355	2.5%	2.0	\$122,049	\$4,694	4.0%
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%	38.1	\$3,794,500	\$29,563	0.8%
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	\$391,036	(\$58,183)	-13.0%
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	\$53,224	\$1,298	2.5%
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%	6.0	\$180,576	(\$2,301)	-1.3%
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	\$324,331	\$7,911	2.5%
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	\$179,819	\$7,000	4.1%
2800	Psychologist**	0.0	\$0	0.0	\$0	0.0	\$0	\$0	0.4	\$40,220	NM	0.4	\$42,410	\$2,189	5.4%
3200	Nurse	1.0	\$96,437	1.0	\$98,848	1.0	\$101,319	\$101,319	1.0	\$55,134	-45.6%	1.0	\$61,340	\$6,206	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	\$339,844	\$11,777	3.6%
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	\$93,143	\$2,698	3.0%
	<b>Subtotal PERSONNEL</b>	<b>60.8</b>	<b>\$5,216,617</b>	<b>60.8</b>	<b>\$5,317,379</b>	<b>60.4</b>	<b>\$5,673,017</b>	<b>\$5,749,501</b>	<b>62.9</b>	<b>\$5,969,027</b>	<b>5.2%</b>	<b>61.3</b>	<b>\$5,983,815</b>	<b>\$14,788</b>	<b>0.2%</b>
<b>OPERATING EXPENSES</b>															
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		\$23,100	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%		\$45,000	\$20,000	80.0%
4100	MSSH Utilities		\$259,667		\$312,934		\$320,543	\$325,091		\$308,855	-3.6%		\$364,500	\$55,645	18.0%
	<b>Subtotal OPERATIONS</b>		<b>\$583,637</b>		<b>\$500,833</b>		<b>\$612,153</b>	<b>\$588,864</b>		<b>\$579,136</b>	<b>-5.4%</b>		<b>\$661,417</b>	<b>\$82,281</b>	<b>14.2%</b>
	<b>TOTAL</b>		<b>\$5,800,253</b>		<b>\$5,818,212</b>		<b>\$6,285,170</b>	<b>\$6,338,365</b>		<b>\$6,548,163</b>	<b>4.2%</b>		<b>\$6,645,232</b>	<b>\$97,069</b>	<b>1.5%</b>

\*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
<b>PERSONNEL</b>															
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	\$250,701	\$9,585	4.0%
2210	Secretary	1.0	\$46,433	1.0	\$47,594	1.0	\$48,783	\$49,284	1.0	\$50,003	2.5%	1.0	\$52,003	\$2,000	4.0%
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%	21.3	\$2,027,988	\$98,814	5.1%
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	\$779,876	(\$69,200)	-8.2%
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	\$53,224	\$1,298	2.5%
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%	5.3	\$159,169	\$28,098	21.4%
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	\$63,614	\$3,284	5.4%
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%
	<b>Subtotal PERSONNEL</b>	<b>40.1</b>	<b>\$3,266,674</b>	<b>40.1</b>	<b>\$3,480,456</b>	<b>40.4</b>	<b>\$3,459,678</b>	<b>\$3,405,572</b>	<b>40.5</b>	<b>\$3,482,897</b>	<b>0.7%</b>	<b>39.7</b>	<b>\$3,541,438</b>	<b>\$58,541</b>	<b>1.7%</b>
<b>OPERATING EXPENSES</b>															
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%
	<b>Subtotal OPERATIONS</b>		<b>\$126,016</b>		<b>\$150,049</b>		<b>\$184,350</b>	<b>\$157,992</b>		<b>\$171,901</b>	<b>-6.8%</b>		<b>\$175,117</b>	<b>\$3,216</b>	<b>1.9%</b>
	<b>TOTAL</b>		<b>\$3,392,690</b>		<b>\$3,630,504</b>		<b>\$3,644,028</b>	<b>\$3,563,565</b>		<b>\$3,654,798</b>	<b>0.3%</b>		<b>\$3,716,554</b>	<b>\$61,757</b>	<b>1.7%</b>

\*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
	<b>PERSONNEL</b>														
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	\$223,412	\$8,593	4.0%
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	\$71,760	\$8,598	13.6%
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	\$169,075	\$6,311	3.9%
1410	Treasurer	0.2	\$26,108	0.2	\$26,761	0.2	\$27,430	\$27,430	0.2	\$28,116	2.5%	0.2	\$29,241	\$1,125	4.0%
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	\$284,685	(\$5,154)	-1.8%
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	\$119,392	\$4,592	4.0%
1450	Data Analyst	0.0	\$0	0.0	\$38,250		\$0	\$87,125	1.0	\$89,303	NM	1.0	\$92,875	\$3,572	4.0%
1450	Computer Technician	1.0	\$87,303	1.0	\$81,106	1.0	\$90,935	\$0	1.0	\$46,875	-48.5%	1.0	\$65,000	\$18,125	38.7%
	<b>Subtotal PERSONNEL</b>	<b>7.7</b>	<b>\$827,229</b>	<b>7.7</b>	<b>\$821,512</b>	<b>7.7</b>	<b>\$861,124</b>	<b>\$858,203</b>	<b>9.6</b>	<b>\$1,016,679</b>	<b>18.1%</b>	<b>9.6</b>	<b>\$1,062,440</b>	<b>\$45,761</b>	<b>4.5%</b>
	<b>OPERATING EXPENSES</b>														
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%		\$2,812,914	\$182,301	6.9%
5250	Health & Life Insurance -Retirees		\$988,715		\$1,026,696		\$1,095,681	\$964,722		\$1,028,036	-6.2%		\$1,102,705	\$74,669	7.3%
5250	OPEB Trust Contribution		\$525,677		\$550,088		\$587,600	\$530,436		\$600,000	2.1%		\$641,580	\$41,580	6.9%
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%		\$225,000	\$1,833	0.8%
	<b>Subtotal OPERATIONS</b>		<b>\$5,161,917</b>		<b>\$5,457,630</b>		<b>\$5,805,496</b>	<b>\$5,282,387</b>		<b>\$5,769,948</b>	<b>-0.6%</b>		<b>\$6,108,924</b>	<b>\$338,977</b>	<b>5.9%</b>
	<b>TOTAL</b>		<b>\$5,989,146</b>		<b>\$6,279,143</b>		<b>\$6,666,620</b>	<b>\$6,140,590</b>		<b>\$6,786,627</b>	<b>1.8%</b>		<b>\$7,171,364</b>	<b>\$384,737</b>	<b>5.7%</b>

\*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	\$2,437,914
School Choice Fund	\$290,000	\$180,000	\$325,000	\$325,000	\$325,000	\$375,000
<b>Total Health Insurance - Active Employees</b>	<b>\$2,508,061</b>	<b>\$2,583,773</b>	<b>\$2,756,000</b>	<b>\$2,432,214</b>	<b>\$2,630,613</b>	<b>\$2,812,914</b>



# 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
	<b>PERSONNEL</b>														
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	\$121,276	\$4,587	3.9%
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	\$70,143	\$2,709	4.0%
	<b>Subtotal PERSONNEL</b>	<b>2.0</b>	<b>\$171,245</b>	<b>2.0</b>	<b>\$181,740</b>	<b>2.0</b>	<b>\$177,692</b>	<b>\$185,679</b>	<b>2.0</b>	<b>\$184,123</b>	<b>3.6%</b>	<b>2.0</b>	<b>\$191,419</b>	<b>\$7,296</b>	<b>4.0%</b>
	<b>OPERATING EXPENSES</b>														
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%		\$103,000	\$47,248	84.7%
	<b>Subtotal OPERATIONS</b>		<b>\$827,826</b>		<b>\$863,332</b>		<b>\$807,875</b>	<b>\$913,042</b>		<b>\$938,638</b>	<b>16.2%</b>		<b>\$1,037,535</b>	<b>\$98,897</b>	<b>10.5%</b>
	<b>TOTAL</b>		<b>\$999,072</b>		<b>\$1,045,072</b>		<b>\$985,567</b>	<b>\$1,098,720</b>		<b>\$1,122,761</b>	<b>13.9%</b>		<b>\$1,228,954</b>	<b>\$106,193</b>	<b>9.5%</b>



# 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
	<b>PERSONNEL</b>														
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	\$14,067	\$1,956	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%
	<b>Subtotal PERSONNEL</b>	<b>0.0</b>	<b>\$19,290</b>	<b>0.0</b>	<b>\$21,679</b>	<b>0.0</b>	<b>\$19,500</b>	<b>\$49,167</b>	<b>0.2</b>	<b>\$30,985</b>	<b>58.9%</b>	<b>0.2</b>	<b>\$28,567</b>	<b>(\$2,418)</b>	<b>-7.8%</b>
	<b>OPERATING EXPENSES</b>														
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%
	<b>Subtotal OPERATIONS</b>		<b>\$347,092</b>		<b>\$357,269</b>		<b>\$486,264</b>	<b>\$314,314</b>		<b>\$335,323</b>	<b>-31.0%</b>		<b>\$373,900</b>	<b>\$38,577</b>	<b>11.5%</b>
	<b>TOTAL</b>		<b>\$366,382</b>		<b>\$378,948</b>		<b>\$505,764</b>	<b>\$363,481</b>		<b>\$366,308</b>	<b>-27.6%</b>		<b>\$402,467</b>	<b>\$36,159</b>	<b>9.9%</b>

\*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	
<b>Total Contracted Transportation</b>	<b>\$392,041</b>	<b>\$395,399</b>	<b>\$408,464</b>	<b>\$340,298</b>	<b>\$401,983</b>	<b>\$306,600</b>



# 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
	<b>PERSONNEL</b>														
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	\$106,448	\$6,207	6.2%
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%	-1.0	\$189,750	\$213,249	-907.5%
	<b>Subtotal PERSONNEL</b>	<b>2.0</b>	<b>\$514,450</b>	<b>2.0</b>	<b>\$540,880</b>	<b>2.0</b>	<b>\$574,359</b>	<b>\$559,262</b>	<b>2.0</b>	<b>\$566,163</b>	<b>-1.4%</b>	<b>1.0</b>	<b>\$802,598</b>	<b>\$236,436</b>	<b>41.8%</b>
	<b>OPERATING EXPENSES</b>														
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%
	<b>Subtotal OPERATIONS</b>		<b>\$81,000</b>		<b>\$79,419</b>		<b>\$126,500</b>	<b>\$121,798</b>		<b>\$125,500</b>	<b>-0.8%</b>		<b>\$127,000</b>	<b>\$1,500</b>	<b>1.2%</b>
	<b>TOTAL</b>		<b>\$595,450</b>		<b>\$620,299</b>		<b>\$700,859</b>	<b>\$681,060</b>		<b>\$691,663</b>	<b>-1.3%</b>		<b>\$929,598</b>	<b>\$237,936</b>	<b>34.4%</b>

\*Includes \$60K FY24 budget reduction of one teacher position (final allocation by school pending) and \$250K estimated cost of new teachers' contract.

\*\*\$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
<b>PERSONNEL</b>															
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	\$157,680	\$6,007	4.0%
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	\$74,112	(\$3,975)	-5.1%
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	\$0	NM
	<b>Subtotal PERSONNEL</b>	<b>3.5</b>	<b>\$313,087</b>	<b>3.5</b>	<b>\$305,113</b>	<b>2.5</b>	<b>\$269,794</b>	<b>\$268,316</b>	<b>2.0</b>	<b>\$249,761</b>	<b>-7.4%</b>	<b>2.0</b>	<b>\$251,792</b>	<b>\$2,031</b>	<b>0.8%</b>
<b>OPERATING EXPENSES</b>															
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%
	<b>Subtotal OPERATIONS</b>		<b>\$1,681,752</b>		<b>\$1,730,227</b>		<b>\$1,752,234</b>	<b>\$2,099,540</b>		<b>\$2,388,239</b>	<b>36.3%</b>		<b>\$2,235,172</b>	<b>(\$153,067)</b>	<b>-6.4%</b>
	<b>TOTAL</b>		<b>\$1,994,839</b>		<b>\$2,035,340</b>		<b>\$2,022,028</b>	<b>\$2,367,856</b>		<b>\$2,638,000</b>	<b>30.5%</b>		<b>\$2,486,964</b>	<b>(\$151,035)</b>	<b>-5.7%</b>

\*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
<b>Annual Cost of Tuitions</b>	<b>\$1,243,173</b>	<b>\$1,594,045</b>	<b>\$1,469,709</b>	<b>\$1,750,289</b>	<b>\$2,038,009</b>	<b>38.7%</b>	<b>\$2,315,488</b>	<b>\$277,479</b>	<b>13.6%</b>



# 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
<b>Total Spending</b>												
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%	\$4,721,328	\$343,848	7.9%
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%	\$3,308,601	\$233,934	7.6%
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%	\$6,645,232	\$97,069	1.5%
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%	\$3,716,554	\$61,757	1.7%
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%	\$7,171,364	\$384,737	5.7%
Facilities	\$999,072	5.1%	\$1,045,072	4.6%	\$985,567	\$1,098,720	5.1%	\$1,122,761	13.9%	\$1,228,954	\$106,193	9.5%
Non-Instructional Services	\$366,382	5.6%	\$378,948	3.4%	\$505,764	\$363,481	-4.1%	\$366,308	-27.6%	\$402,467	\$36,159	9.9%
District-Wide Instruction	\$595,450	2.6%	\$620,299	4.2%	\$700,859	\$681,060	9.8%	\$682,184	-2.7%	\$929,598	\$247,415	36.3%
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%	\$2,486,964	(\$151,035)	-5.7%
<b>TOTAL</b>	<b>\$26,010,874</b>	<b>3.01%</b>	<b>\$26,735,245</b>	<b>2.78%</b>	<b>\$28,255,703</b>	<b>\$28,002,713</b>	<b>4.74%</b>	<b>\$29,250,988</b>	<b>3.52%</b>	<b>\$30,611,064</b>	<b>\$1,360,076</b>	<b>4.65%</b>
(Less: Funded Outside of General Fund)*	(\$290,000)	-13.3%	(\$180,000)	-37.9%	(\$325,000)	(\$325,000)	80.6%	(\$325,000)	0.0%	(\$375,000)	(\$50,000)	15.4%
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												
<b>General Fund Operating Spending*</b>	<b>\$25,789,318</b>	<b>3.25%</b>	<b>\$26,555,245</b>	<b>2.97%</b>	<b>\$27,930,703</b>	<b>\$27,930,529</b>	<b>5.18%</b>	<b>\$28,925,988</b>	<b>3.56%</b>	<b>\$30,236,064</b>	<b>\$1,310,076</b>	<b>4.53%</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

Personnel	\$16,804,339	3.10%	\$17,118,181	1.87%	\$17,984,361	\$17,993,585	3.53%	\$18,248,773	1.47%	\$19,162,050	\$913,277	5.00%
Expenses	\$8,916,535	3.52%	\$9,437,064	5.84%	\$9,946,342	\$9,684,129	5.32%	\$10,686,693	7.44%	\$11,074,014	\$387,320	3.62%
<b>Total</b>	<b>\$25,720,874</b>	<b>3.25%</b>	<b>\$26,555,245</b>	<b>3.24%</b>	<b>\$27,930,703</b>	<b>\$27,677,713</b>	<b>4.16%</b>	<b>\$28,935,467</b>	<b>3.60%</b>	<b>\$30,236,064</b>	<b>\$1,300,597</b>	<b>4.49%</b>

**Enrollment as of October 1, 2022**

<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	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
<b>Total Students</b>	<b>33</b>	<b>73</b>	<b>74</b>	<b>84</b>	<b>86</b>	<b>81</b>	<b>91</b>	<b>99</b>	<b>80</b>	<b>104</b>	<b>93</b>	<b>114</b>	<b>86</b>	<b>123</b>	<b>0</b>	<b>1,221</b>

**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
<b>Total Resident Students</b>	<b>33</b>	<b>73</b>	<b>70</b>	<b>77</b>	<b>85</b>	<b>74</b>	<b>85</b>	<b>90</b>	<b>69</b>	<b>95</b>	<b>88</b>	<b>113</b>	<b>86</b>	<b>120</b>	<b>0</b>	<b>1,158</b>

**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
<b>Total School Choice</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>7</b>	<b>1</b>	<b>7</b>	<b>6</b>	<b>9</b>	<b>11</b>	<b>9</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>63</b>

<b>Resident + Choice Students</b>	<b>33</b>	<b>73</b>	<b>74</b>	<b>84</b>	<b>86</b>	<b>81</b>	<b>91</b>	<b>99</b>	<b>80</b>	<b>104</b>	<b>93</b>	<b>114</b>	<b>86</b>	<b>123</b>	<b>0</b>	<b>1,221</b>
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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
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>20</b>

Manchester												In-District	SPED Tuition Out			<b>Total</b>
												671	+	9	=	680
Essex												487	+	8	=	495
School Choice												63	+	3	=	66
<b>Total</b>												<b>1,221</b>		<b>20</b>		<b>1,241</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	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	3.4	1.0				5.4
4		2.0					2.0
5		7.4			1.0		8.4
6	1.0	1.8	2.0	1.0			5.8
7	1.0	1.0		1.0			3.0
8	0.9	2.0			1.0		3.9
9		1.0	1.0		1.0	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	3.0	18.0	14.0	19.0	18.7	26.0	98.7
<b>Total</b>	<b>7.9</b>	<b>42.6</b>	<b>22.0</b>	<b>29.0</b>	<b>23.7</b>	<b>29.0</b>	<b>154.2</b>

*\*\*Includes 4.2 full-time equivalent staff funded via entitlement grants and PreK revolving/fees*

**FY-24 BUDGETED SALARY SCHEDULE - PENDING FINAL CONTRACT**

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	\$51,723	\$58,280	\$61,487	\$64,691	\$66,309	\$67,540
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	\$61,340	\$71,675	\$75,504	\$79,329	\$80,946	\$82,342
7	\$63,011	\$74,354	\$78,306	\$82,257	\$83,876	\$85,302
8	\$65,189	\$77,032	\$81,108	\$85,183	\$86,800	\$88,262
9	\$67,756	\$79,710	\$83,913	\$88,110	\$89,729	\$91,223
10	\$70,324	\$82,392	\$86,715	\$91,035	\$92,655	\$94,183
11	\$72,888	\$85,070	\$89,517	\$93,577	\$95,584	\$97,143
12	\$75,456	\$87,745	\$92,322	\$96,493	\$98,511	\$100,105
13	\$78,018	\$90,427	\$95,121	\$99,419	\$101,438	\$103,065
14	\$80,588	\$93,109	\$97,925	\$102,347	\$104,366	\$106,024
15	\$83,154	\$95,790	\$100,729	\$106,266	\$108,294	\$109,984

**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

**Town Assessment - Apportionment Formula (by Regional Agreement)**  
To be certified by MERSD Treasurer March, 2023

1. Size of Local Assessment	
<b>State Aid</b>	
Chapter 70	\$3,231,218
Transportation Aid	\$275,000
(Less: Choice Sending Tuition)	(\$100,000)
<b>Sub-Total - State Aid</b>	<b>\$3,406,218</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	\$0
<b>Sub-Total - Other Revenues/Funding</b>	<b>\$119,500</b>
<b>Total Funding: State Aid &amp; Other</b>	<b>\$3,525,718</b>
<b>Total FY-24 Expense Budget (Tentative)</b>	<b>\$30,236,064</b>
Less: State Aid & Other	(\$3,525,718)
<b>Local Assessments Required to Fund FY-24 Budget</b>	<b>\$26,710,346</b>

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-24 Instructional Spending	\$18,139,110	59.99164%
FY-24 Non-Instructional Spending	\$12,096,954	40.00836%
<b>Total FY-24 Budget: Instructional &amp; Non-Instructional Spending</b>	<b>\$30,236,064</b>	<b>100.00000%</b>
<b>FY-24 Local Assessments (from Part 1, above)</b>	<b>\$26,710,346</b>	<b>% of Total</b>
Instructional Portion	\$16,023,974	59.99164%
Non-Instructional Portion	\$10,686,372	40.00836%
<b>Total Operating Assessment: Instructional &amp; Non-Instructional</b>	<b>\$26,710,346</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)	\$4,005,993.52	25.00%
75% Apportioned Based on Student Enrollment	\$12,017,981	75.00%
<b>Total Instructional Portion</b>	<b>\$16,023,974</b>	<b>100.00%</b>
<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	\$2,949,573	73.63%
Essex: EQV-Based Instructional Apportionment	\$1,056,420	26.37%
<b>Combined: EQV-Based Instructional Assessment</b>	<b>\$4,005,994</b>	<b>100.00%</b>
<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	\$7,135,573	59.37%
Essex: Enrollment-Based Instructional Apportionment	\$4,882,408	40.63%
<b>Combined: Enrollment-Based Instructional Assessment</b>	<b>\$12,017,981</b>	<b>100.00%</b>
<b>B. Non-Instructional Portion</b>		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$2,671,593	25.00%
75% Apportioned Based on Town Populations	\$8,014,779	75.00%
<b>Total Non-Instructional Portion</b>	<b>\$10,686,372</b>	<b>100.00%</b>
<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	\$1,967,067	73.63%
Essex: EQV-Based Non-Instructional Apportionment	\$704,526	26.37%
<b>Combined: EQV-Based Non-Instructional Assessment</b>	<b>\$2,671,593</b>	<b>100.00%</b>
<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	\$4,767,335	59.48%
Essex: Population-Based Non-Instructional Apportionment	\$3,247,443	40.52%
<b>Combined: Population-Based Non-Instructional Assessment</b>	<b>\$8,014,779</b>	<b>100.00%</b>

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
<b>Total</b>	<b>\$3,606,751,200</b>	<b>\$3,606,751,200</b>	<b>\$4,050,900,700</b>	<b>\$3,754,801,033</b>
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
<b>Total</b>	<b>1,243</b>	<b>1,225</b>	<b>1,175</b>	<b>1,214</b>

Apportionment Formula: Input Trends				
	FY-22	FY-23	FY-24	Input Contribution to Assessment
<b>EQV</b>	25% of Instructional & Non-Instructional Costs			
Manchester	73.81%	73.81%	73.31%	
Essex	26.19%	26.19%	26.69%	EQV
Total	100.00%	100.00%	100.00%	25.0%
<b>Enrollment</b>	75% of Instructional Costs			
Manchester	61.22%	58.94%	57.87%	
Essex	38.78%	41.06%	42.13%	Student Enrollment
Total	100.00%	100.00%	100.00%	45.0%
<b>Population</b>	75% of Non-Instructional Costs			
Manchester	59.4%	59.4%	59.5%	
Essex	40.6%	40.6%	40.5%	Town Population
Total	100.0%	100.0%	100.0%	30.0%
<b>All Factors Combined</b>				<b>100.0%</b>

4. APPORTIONMENT SUMMARY	Manchester	Essex	Combined
Instructional: EQV-Based	\$2,949,573	\$1,056,420	\$4,005,994
Instructional: Enrollment-Based	\$7,135,573	\$4,882,408	\$12,017,981
<b>Total Instructional Assessment</b>	<b>\$10,085,146</b>	<b>\$5,938,828</b>	<b>\$16,023,974</b>
Non-Instructional: EQV-Based	\$1,967,067	\$704,526	\$2,671,593
Non-Instructional: Population-Based	\$4,767,335	\$3,247,443	\$8,014,779
<b>Total Non-Instructional Assessment</b>	<b>\$6,734,403</b>	<b>\$3,951,969</b>	<b>\$10,686,372</b>
<b>Total FY-24 Assessment - Instructional &amp; Non-Instructional</b>	<b>\$16,819,549</b>	<b>\$9,890,797</b>	<b>\$26,710,346</b>
% of Total	62.97%	37.03%	100.00%

FY-23 Assessment	\$15,909,698	\$9,077,671	\$24,987,369
FY24 \$ Increase	\$909,851	\$813,126	\$1,722,977
FY24 % Increase	5.72%	8.96%	6.90%