

FY26 Carry Forward Level Services Budget - Summary

Updated 3/18/25

BUDGET SUMMARY							
Budget Summary - All categories, All locations (Personnel)							
DESE Code	Category	2024-2025 Staffing	2024-2025 (FY25) Budget	2025-2026 Staffing	2025-2026 (FY26) Budget	\$ Change	% Change
	<b>PERSONNEL</b>						
1210	Superintendent's Office	2.00	\$305,363	2.00	\$312,743	\$7,380	2.4%
1410	Business Office	5.20	\$524,970	5.20	\$541,322	\$16,352	3.1%
1450	District Technology	3.00	\$280,100	3.00	\$289,102	\$9,002	3.2%
2110	Student Services & Curriculum Director Offices	3.00	\$378,157	3.00	\$387,574	\$9,417	2.5%
2210	Principals/Asst. Principals	6.00	\$794,810	6.00	\$811,117	\$16,307	2.1%
2211	School Secretaries	5.00	\$291,568	5.00	\$296,231	\$4,663	1.6%
2300	Dept. Heads/Team/Curr. Leaders/PDC Stipends	-	\$137,894	-	\$139,910	\$2,016	1.5%
2305	Teachers	95.60	\$9,572,924	95.65	\$10,169,441	\$596,517	6.2%
2310	Special Ed Teachers	29.00	\$3,013,606	29.65	\$3,021,928	\$8,322	0.3%
2315	Special Ed Team Chairs	2.00	\$219,816	2.00	\$219,299	-\$517	-0.2%
2325	Substitute Teachers	-	\$191,400	-	\$191,400	\$0	0.0%
2330	Teaching Assistants	24.40	\$759,067	32.00	\$1,153,266	\$394,199	51.9%
2340	Library/Media Teachers	1.00	\$114,349	1.00	\$117,207	\$2,858	2.5%
2440	SPED and H&H Tutors (incl. hourly services)	-	\$25,094	-	\$25,094	\$0	0.0%
2710	Guidance/Adj. Counselors	8.00	\$773,099	8.00	\$788,966	\$15,867	2.1%
2800	Psychologists	2.00	\$202,948	2.00	\$195,712	-\$7,236	-3.6%
3200	Nurses	3.00	\$233,081	3.00	\$246,811	\$13,730	5.9%
3300	Transportation/Traffic/Emergency/Title IX	0.20	\$19,481	0.25	\$20,356	\$875	4.5%
3400	Cafeteria/Recess Aides	-	\$60,000	-	\$60,000	\$0	0.0%
3510	Athletics & Student Activities (Ath.Office & Stipends)	1.10	\$484,575	1.10	\$522,932	\$38,357	7.9%
4110	Facilities Department	3.00	\$288,215	2.50	\$193,269	-\$94,946	-32.9%
	Longevity, Lane Changes, & Sick Buyback		\$348,950		\$235,750	-\$113,200	-32.4%
	Other: Unidentified Cut(s)		\$0		(\$38,500)	-\$38,500	#DIV/0!
	<b>Total - PERSONNEL</b>	<b>193.50</b>	<b>\$19,019,467</b>	<b>201.35</b>	<b>\$19,900,930</b>	<b>\$881,463</b>	<b>4.63%</b>

Budget Summary - All categories, All locations (Operating Expenses)							
DESE Code	Category		2024-2025 (FY25) Budget		2025-2026 (FY26) Budget	\$ Change	% Change
	<b>OPERATING EXPENSES</b>						
1000	District Admin. Expenses		\$278,200		\$358,640	\$80,440	28.9%
2200	Instructional Admin. Expenses		\$83,005		\$91,055	\$8,050	9.7%
2300	SPED Contracted Services		\$263,000		\$313,500	\$50,500	19.2%
2350	Professional Development		\$65,500		\$87,575	\$22,075	33.7%
2400	Instructional Supplies & Materials		\$274,713		\$275,095	\$382	0.1%
2451	Instructional Technology		\$496,620		\$565,096	\$68,476	13.8%
3200	Health Expenses		\$8,500		\$8,700	\$200	2.4%
3300	Transportation		\$1,090,860		\$986,130	-\$104,730	-9.6%
3500	Athletics/Student Activities		\$99,500		\$119,000	\$19,500	19.6%
3600	Security		\$69,500		\$84,000	\$14,500	20.9%
4100	Utilities		\$773,700		\$790,800	\$17,100	2.2%
4200	Maintenance & Custodial		\$1,035,368		\$1,062,836	\$27,468	2.7%
5000	Insurance & Other Benefits**		\$6,045,110		\$7,444,362	\$1,399,252	23.1%
	(Offset: OPEB transfer reduction, if needed)		(\$150,000)		(\$150,000)	\$0	0.0%
	(Offset: School Choice Funding)***		(\$500,000)		(\$500,000)	\$0	0.0%
9000	School Choice Sending Assessment		\$100,000		\$100,000	\$0	0.0%
9100	SPED Tuition & Summer Program		\$1,177,479		\$1,144,479	-\$33,000	-2.8%
	<b>Total - Operating Expense</b>		<b>\$11,211,055</b>		<b>\$12,781,268</b>	<b>\$1,570,213</b>	<b>14.0%</b>
	<b>Total Budget</b>		<b>\$30,230,522</b>		<b>\$32,682,198</b>	<b>\$2,451,676</b>	<b>8.11%</b>

\*\* Includes health insurance rate increase of 25.45%

\*\*\* Level funding of School Choice offset. Also, change in display of School Choice funding offset for health insurance. In previous years applied as a revenue.

## Operating Assessment Calculation - Carry Forward Level Services

FY26 Instructional Budget	\$ 19,993,945.00	61.17687%
FY26 Non-Instructional Budget	\$ 12,688,253.00	38.82313%
<b>Total FY26 Budget before revenue offsets</b>	<b>\$ 32,682,198.00</b>	<b>100.00000%</b>

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General Fund Revenue (With \$600k Use of E&D)	\$ (4,375,286.00)
<b>Total FY26 Budget to be Assessed</b>	<b>\$ 28,306,912.00</b>

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FY26 Instructional Budget (net of revenue)	\$ 17,317,282.08
FY26 Non-Instructional Budget (net of revenue)	\$ 10,989,629.92

		Manchester	Essex	Total
<b>Instructional Costs Apportionment</b>				
FY26 Instructional Costs	\$ 17,317,282.08			
By Avg EQV (25%)	\$ 4,329,320.52	\$ 3,155,406.42	\$ 1,173,914.10	\$ 4,329,320.52
By Avg Enrollment (75%)	\$ 12,987,961.56	\$ 7,469,487.59	\$ 5,518,473.97	\$ 12,987,961.56
<b>Total Instructional Assessment</b>	<b>\$ 17,317,282.08</b>	<b>\$ 10,624,894.01</b>	<b>\$ 6,692,388.07</b>	<b>\$ 17,317,282.08</b>
<b>Non-Instructional Costs Apportionment</b>				
FY26 Non Instructional Costs	\$ 10,989,629.92			
By Avg EQV (25%)	2,747,407.48	2,002,435.99	744,971.49	2,747,407.48
By US Census Population (75%)	8,242,222.44	4,902,622.94	3,339,599.50	8,242,222.44
<b>Total Non Instructional Assessment</b>	<b>10,989,629.92</b>	<b>6,905,058.93</b>	<b>4,084,570.99</b>	<b>10,989,629.92</b>

<b>Combined Assessment - FY26</b>	<b>17,529,952.94</b>	<b>10,776,959.06</b>	<b>28,306,912.00</b>
	<b>61.93%</b>	<b>38.07%</b>	<b>100.00%</b>

Assessment Change - Percentage	0.37%	-0.37%
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FY25 Operating Assessment	\$ 16,339,528.00	\$ 9,889,756.00	\$ 26,229,284.00
FY26 Operating Assessment	17,529,952.94	10,776,959.06	28,306,912.00
<b>Difference: Assessment Increase</b>	<b>1,190,424.94</b>	<b>887,203.06</b>	<b>2,077,628.00</b>
<b>% Increase</b>	<b>7.29%</b>	<b>8.97%</b>	<b>7.92%</b>

### FORMULA INPUTS - AVERAGE EQV, AVG ENROLLMENT & POPULATION

Latest Equalized Property Valuations (EQV) By Town					
	FY-24	FY-25	FY-26	Average	
Manchester	\$2,969,651,000	\$2,969,651,000	\$3,598,193,300	\$3,179,165,100	72.88%
Essex	\$1,081,249,700	\$1,081,249,700	\$1,385,759,900	\$1,182,753,100	27.12%
Total	\$4,050,900,700	\$4,050,900,700	\$4,983,953,200	\$4,361,918,200	100.00%
Source:	FY-2022 EQV	FY-2022 EQV	FY-2024 EQV		
Published:	1/25/2023	1/25/2023	1/21/2025		
Student Enrollment By Town					
	Oct. 1, 2022	Oct. 1, 2023	Oct. 1, 2024	Average	
Manchester	680	657	650	662	57.51%
Essex	495	496	477	489	42.49%
Total	1,175	1,153	1,127	1,152	100.00%
Town Population					
Manchester Population - 2020 U.S. Census				5,395	59.48%
Essex Population - 2020 U.S. Census				3,675	40.52%
Total Combined Town Populations				9,070	100.00%