



Manchester Essex Regional School District FY 2019 Operating Budget

Revenue	2014-2015 Actual	2015 - 2016 Actual	% Increase	2016-2017 Budget	2016-2017 Actual	% Increase	2017-2018 Budget	% Inc. vs. Prior Budget	2018-2019 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$2,813,718	\$2,850,168	1.3%	\$2,850,168	\$2,926,988	2.7%	\$2,926,838	2.7%	\$2,970,741	\$43,903	1.5%
Regional School Transportation (Less: School Choice Sending)	\$126,305 (\$58,402)	\$154,108 (\$67,361)	22.0% 15.3%	\$96,000 (\$60,000)	\$141,729 (\$51,738)	-8.0% -23.2%	\$125,000 (\$60,000)	30.2% 0.0%	\$130,000 (\$55,000)	\$5,000 \$5,000	4.0% -8.3%
Total State Aid	\$2,881,621	\$2,936,915	1.9%	\$2,886,168	\$3,016,979	2.7%	\$2,991,838	3.7%	\$3,045,741	\$53,903	1.8%
Medicaid Reimbursement	\$39,435	\$46,902	18.9%	\$20,000	\$57,057	21.7%	\$35,000	75.0%	\$50,000	\$15,000	42.9%
Earnings on Investments	\$6,795	\$13,491	98.5%	\$5,000	\$15,309	13.5%	\$5,000	0.0%	\$12,000	\$7,000	140.0%
Other Miscellaneous	\$36,955	\$29,963	-18.9%	\$28,000	\$27,393	-8.6%	\$28,000	0.0%	\$25,000	(\$3,000)	-10.7%
Total Miscellaneous Income	\$83,184	\$90,356	8.6%	\$53,000	\$99,759	10.4%	\$68,000	28.3%	\$87,000	\$19,000	27.9%
Excess & Deficiency Funds	\$200,000		-100.0%	\$0	\$0		\$0		\$0	\$0	0.0%
Total Revenue Before Assessments	\$3,164,805	\$3,027,271	-4.3%	\$2,939,168	\$3,116,738	3.0%	\$3,059,838	4.1%	\$3,132,741	\$72,903	2.4%
Manchester (Operating Budget)	\$11,756,951	\$12,849,743	9.29%	\$13,320,239	\$13,320,239	3.66%	\$13,813,861	3.71%	\$14,274,688	\$460,826	3.34%
Essex (Operating Budget)	\$6,665,060	\$7,228,425	8.45%	\$7,423,549	\$7,423,549	2.70%	\$7,593,144	2.28%	\$7,836,479	\$243,334	3.20%
Town Assessments	\$18,422,011	\$20,078,169	8.99%	\$20,743,788	\$20,743,788	3.32%	\$21,407,006	3.20%	\$22,111,166	\$704,161	3.29%
TOTAL GENERAL FUND REVENUE	\$21,586,816	\$23,105,440	7.03%	\$23,682,956	\$23,860,526	3.27%	\$24,466,844	3.31%	\$25,243,907	\$777,063	3.18%
(Less: Contribution to Stabilization Fund)	\$0	\$0		\$0	\$0		\$0		\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$30,305)	(\$58,108)		\$0	(\$45,729)		\$0		\$0	\$0	NM
(Less: Contribution to Memorial Feasibility)	\$0	(\$200,000)		\$0	\$0		\$0		\$0	\$0	NM
Available General Fund Resources	\$21,556,511	\$22,847,332	5.99%	\$23,682,956	\$23,814,797	4.23%	\$24,466,844	3.31%	\$25,243,907	\$777,063	3.18%
Total Operating Budget (Historical Format)	\$21,648,478	\$22,822,815	5.42%	\$24,013,410	\$23,705,926	3.87%	\$24,896,727	3.68%	\$25,618,907	\$722,180	2.90%
(Less: School Choice)	(\$150,000)	(\$340,946)		(\$325,000)	(\$325,000)		(\$430,000)		(\$375,000)	\$55,000	
General Fund Operating Budget (Restated)**	\$21,498,478	\$22,481,869	4.57%	\$23,688,410	\$23,380,926	4.00%	\$24,466,727	3.29%	\$25,243,907	\$777,180	3.18%

*Per DESE guidelines, Transportation Aid in excess of budget may be held in reserve for one year only, and must be spent in the subsequent fiscal year.
**MERSD Budget reformatted (including prior periods) to show School Choice activity separately from General Fund, in accordance with DESE guidelines



Manchester Essex Regional School District

FY 2019 Operating Budget

DOE Account Code	Budget Summary	Expended 2014-2015	2015-2016 Staffing Level	Expended 2015-2016	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017 - 2018 Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
SALARIES - STAFF												
1210	Superintendent's Office	\$208,359	1.5	\$212,345	1.5	\$225,214	\$218,643	1.5	\$231,515	1.5	\$230,946	-0.2%
1410	Business Office	\$325,854	4.2	\$334,531	4.2	\$345,310	\$335,335	4.2	\$353,943	4.2	\$380,103	7.4%
1450	District Technology	\$196,820	2.2	\$201,138	2.2	\$202,688	\$205,688	2.2	\$207,748	2.2	\$211,897	2.0%
2110	Student Services Office	\$215,026	2.5	\$218,791	2.5	\$224,187	\$224,223	2.5	\$229,792	2.5	\$234,358	2.0%
2110	Curriculum Director	\$96,807	0.8	\$101,090	0.8	\$102,000	\$102,000	0.8	\$104,520	0.8	\$106,586	2.0%
2210	Principals/Asst. Principals	\$554,363	5.0	\$563,781	4.5	\$538,235	\$540,323	5.1	\$608,117	5.1	\$620,159	2.0%
2210	School Secretaries	\$242,405	5.0	\$245,479	5.0	\$250,571	\$251,102	5.0	\$256,772	5.0	\$261,857	2.0%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$101,258		\$103,405		\$116,036	\$118,511		\$118,647		\$120,426	1.5%
2305	Classroom Teachers	\$7,224,069	101.7	\$7,652,683	101.9	\$7,980,867	\$7,762,820	100.0	\$8,039,769	101.7	\$8,417,008	4.7%
2310	Special Ed Teachers*	\$1,733,456	23.9	\$1,771,448	25.3	\$1,887,673	\$1,926,390	27.9	\$2,186,125	30.6	\$2,476,327	13.3%
2315	Special Ed Team Chairs	\$175,129	2.0	\$189,038	2.0	\$184,126	\$184,126	2.0	\$188,269	2.0	\$191,093	1.5%
2325	Substitute Teachers	\$172,223		\$179,747		\$180,000	\$326,588		\$161,000		\$161,000	0.0%
2330	Teaching Assistants*	\$832,098	30.5	\$769,751	34.8	\$884,670	\$908,781	31.9	\$830,863	24.1	\$650,071	-21.8%
2340	Library/Media Coordinators	\$205,361	2.4	\$202,568	2.4	\$210,339	\$189,612	2.0	\$181,340	1.5	\$138,887	-23.4%
2440	SPED, LEP, H&H Tutors	\$88,204		\$129,940		\$135,446	\$161,843		\$168,846		\$205,082	21.5%
2710	Guidance/Adj. Counselors	\$468,242	6.2	\$512,971	7.4	\$636,378	\$633,647	7.8	\$674,567	7.8	\$693,789	2.8%
2800	Psychologists	\$226,839	2.0	\$234,658	2.0	\$245,783	\$245,783	2.0	\$254,117	2.0	\$265,380	4.4%
3200	Nurses	\$250,801	3.0	\$263,531	3.0	\$258,041	\$260,147	3.0	\$270,712	3.0	\$271,578	0.3%
3300	Transportation/Traffic/Emergency/Title IX	\$6,700		\$5,000		\$9,677	\$5,000		\$9,500		\$5,000	-47.4%
3400	Cafeteria/Recess Aides	\$53,203		\$45,059		\$47,609	\$66,027		\$48,800		\$54,549	11.8%
3510	Athletics (Office & Coaching Stipends)	\$316,216	1.5	\$261,598	1.5	\$321,352	\$309,307	1.5	\$324,861	1.5	\$323,918	-0.3%
3520	Student Activity Stipends	\$116,147		\$120,810		\$118,551	\$128,656		\$121,218		\$123,036	1.5%
4110	Custodians	\$282,112	3.5	\$197,901	3.5	\$229,551	\$220,670	2.5	\$194,404	2.5	\$167,139	-14.0%
4220	Facilities Department	\$73,824	2.0	\$141,638	2.0	\$159,119	\$159,119	2.0	\$163,097	2.0	\$165,594	1.5%
	Negotiations, Longevity, Expanded Effort**	\$103,212		\$111,904		\$120,000	\$112,264		\$125,500		(\$181,239)	-244.4%
	Subtotal SALARIES	\$14,268,727	199.9	\$14,770,807	206.5	\$15,613,424	\$15,596,607	203.9	\$16,054,042	200.0	\$16,294,545	1.5%

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

**FY19 reduction of \$181K in Expanded Effort line includes individual cuts that have yet-to-be finalized by School Committee



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OPERATING EXPENSES												
1000	District Admin. Expenses	\$190,383	-26.9%	\$236,160	24.0%	\$255,583	\$251,923	-17.4%	\$277,191	8.5%	\$266,533	-3.8%
2000	Bldg. Instr.Supplies/Equip	\$300,842	0.9%	\$329,304	9.5%	\$345,855	\$306,253	5.2%	\$324,529	-6.2%	\$329,929	1.7%
2100	SPED Admin. Expenses	\$20,345	-56.1%	\$20,073	-1.3%	\$28,500	\$58,405	-24.6%	\$28,000	-1.8%	\$31,000	10.7%
2210	Bldg. Admin. Expenses	\$38,412	-21.7%	\$39,156	1.9%	\$45,600	\$45,968	-0.1%	\$42,405	-7.0%	\$42,405	0.0%
2300	SPED Contracted Services	\$189,456	3.0%	\$310,584	63.9%	\$230,000	\$217,034	-22.8%	\$260,000	13.0%	\$300,000	15.4%
2350	Professional Development	\$49,074	-3.9%	\$51,666	5.3%	\$50,500	\$100,608	8.0%	\$50,500	0.0%	\$46,500	-7.9%
2400	New Curriculum Materials	\$32,008	-62.2%	\$85,268	166.4%	\$61,000	\$15,133	-7.5%	\$41,000	-32.8%	\$41,000	0.0%
2451	Instructional Technology**	\$219,496	83.9%	\$203,621	-7.2%	\$236,267	\$273,912	5.1%	\$236,267	0.0%	\$236,267	0.0%
3200	Health Expenses	\$7,515	3.5%	\$7,511	-0.1%	\$7,800	\$6,798	-11.4%	\$6,550	-16.0%	\$6,550	0.0%
3300	Transportation/Traffic	\$321,833	-0.5%	\$300,106	-6.8%	\$367,000	\$269,409	4.6%	\$320,056	-12.8%	\$360,264	12.6%
3300	SPED Transportation	\$284,440	-2.0%	\$246,579	-13.3%	\$300,000	\$224,013	18.8%	\$290,000	-3.3%	\$436,800	50.6%
3500	Athletics/Student Activities	\$77,052	-0.5%	\$75,819	-1.6%	\$86,500	\$72,553	-4.2%	\$104,000	20.2%	\$86,000	-17.3%
4100	Utilities	\$482,819	6.7%	\$456,717	-5.4%	\$541,500	\$489,905	11.5%	\$526,500	-2.8%	\$516,500	-1.9%
4110	Custodial Supplies	\$45,977	-33.9%	\$47,720	3.8%	\$55,977	\$80,274	5.7%	\$50,000	-10.7%	\$57,500	15.0%
4200	Maintenance	\$677,013	52.4%	\$511,967	-24.4%	\$592,600	\$528,798	2.9%	\$623,863	5.3%	\$594,000	-4.8%
5000	Insurance & Other Benefits	\$3,557,321	1.0%	\$3,812,589	7.2%	\$4,304,321	\$4,130,838	1.8%	\$4,873,276	13.2%	\$5,279,409	8.3%
7000	Facility Capital Expense	\$59,531	-57.5%	\$396,476	566.0%	\$104,000	\$162,258	-8.9%	\$65,000	-37.5%	\$65,000	0.0%
9100	SPED Tuition-Out/Summer	\$826,235	10.2%	\$920,693	11.4%	\$786,983	\$875,237	-13.3%	\$723,547	-8.1%	\$628,704	-13.1%
	Subtotal OPERATIONS	\$7,379,750	2.9%	\$8,052,009	9.1%	\$8,399,986	\$8,109,319	-0.3%	\$8,842,685	5.3%	\$9,324,362	5.4%
	TOTAL	\$21,648,478	1.2%	\$22,822,815	5.4%	\$24,013,410	\$23,705,926	2.8%	\$24,896,727	3.7%	\$25,618,907	2.9%
	(Less: Funded Outside of General Fund)	(\$150,000)	-73.7%	(\$340,946)	127.3%	(\$325,000)	(\$325,000)		(\$430,000)		(\$375,000)	
	Plus: General Fund Transfer to close Food Service Deficit	\$64,639		\$64,639								
	General Fund Operating Spending	\$21,498,478	3.2%	\$22,546,508	4.9%	\$23,688,410	\$23,380,926	3.2%	\$24,466,727	3.3%	\$25,243,907	3.2%
	Contribution to fund Memorial Feasibility	\$0		\$200,000		\$0	\$0		\$0		\$0	
	Contribution to Stabilization Fund	\$0		\$0		\$0	\$0		\$0		\$0	
	Total Budgetary Use of Funds	\$21,498,478	3.2%	\$22,746,508	5.8%	\$23,688,410	\$23,380,926	3.2%	\$24,466,727	3.3%	\$25,243,907	3.2%

*MERSD Budget reformatted (including prior periods) to show School Choice activity separately from General Fund, in accordance with DESE guidelines