



Manchester Essex Regional School District

FY 2019 Operating Budget

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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%	\$13,769,595	3.37%	\$14,271,728	\$502,133	3.65%
Essex (Operating Budget)	\$6,665,060	\$7,228,425	8.45%	\$7,423,549	\$7,423,549	2.70%	\$7,637,411	2.88%	\$7,839,438	\$202,028	2.65%
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	100.0	\$8,346,861	3.8%
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	\$651,258	-21.6%
2340	Library/Media Coordinators	\$205,361	2.4	\$202,568	2.4	\$210,339	\$189,612	2.0	\$181,340	2.0	\$186,678	2.9%
2440	SPED, LEP, H&H Tutors	\$88,204		\$129,940		\$135,446	\$161,843		\$168,846		\$165,082	-2.2%
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		(\$297,099)	-336.7%
	Subtotal SALARIES	\$14,268,727	199.9	\$14,770,807	206.5	\$15,613,424	\$15,596,607	203.9	\$16,054,042	198.8	\$16,117,516	0.4%

*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 \$297K held in Expanded Effort line pending final School Committee approval of individual cuts



Manchester Essex Regional School District

FY 2019 Operating Budget

DOE Account Code	Budget Summary	Expended 2014-2015	% Increase	Expended 2015-2016	% Increase	2016-2017 Budget	2016-2017 Expended	% Increase vs. Prior Budget	2017 - 2018 Budget	% Increase vs. Prior Budget	2018-2019 Budget	% Increase vs. Prior Budget
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%	\$61,000	48.8%
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%	\$5,436,439	11.6%
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%	\$9,501,391	7.4%
	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



Manchester Essex Regional School District FY 2019 Budget

DOE Account Code	Memorial Elementary	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
SALARIES - STAFF														
2210	Principal	1.0	\$116,687	1.0	\$118,663	1.0	\$121,629	\$121,630	1.0	\$125,000	2.8%	1.0	\$127,500	2.0%
2210	Secretary	1.0	\$50,216	1.0	\$51,194	1.0	\$52,474	\$52,474	1.0	\$53,786	2.5%	1.0	\$54,862	2.0%
2305	Classroom Teachers	27.9	\$1,852,196	26.4	\$1,828,586	25.6	\$1,898,577	\$1,881,229	25.6	\$1,981,482	4.4%	25.6	\$2,066,845	4.3%
2310	Special Ed Teachers*	7.8	\$472,060	6.1	\$460,582	7.5	\$546,297	\$537,853	8.9	\$719,201	31.7%	10.0	\$820,212	14.0%
2315	Special Ed Team Chair	0.6	\$51,836	0.6	\$55,950	0.6	\$54,393	\$54,393	0.6	\$55,617	2.3%	0.6	\$56,451	1.5%
2325	Substitutes		\$55,135		\$62,569		\$75,000	\$76,021		\$73,000	-2.7%		\$73,000	0.0%
2330	Teaching Assistants*	14.9	\$396,185	13.9	\$339,934	12.4	\$318,057	\$317,088	10.7	\$280,811	-11.7%	7.8	\$210,927	-24.9%
2340	Library/Media Coordinator	1.0	\$72,257	1.0	\$76,009	1.0	\$81,402	\$81,697	1.0	\$87,170	7.1%	1.0	\$91,095	4.5%
2710	Guidance Counselor	0.8	\$41,701	0.8	\$51,454	0.8	\$54,308	\$54,308	0.8	\$57,396	5.7%	0.8	\$60,151	4.8%
2800	Psychologist	1.0	\$68,699	1.0	\$69,362	1.0	\$76,667	\$76,667	1.0	\$80,935	5.6%	1.0	\$84,745	4.7%
3200	Nurse	1.0	\$66,703	1.0	\$67,929	1.0	\$69,288	\$69,288	1.0	\$70,847	2.3%	1.0	\$71,910	1.5%
3400	Cafeteria/Recess Aides		\$32,925		\$24,205		\$25,000	\$41,044		\$25,625	2.5%		\$26,138	2.0%
3520	Student Activity Stipends		\$9,495		\$10,309		\$9,216	\$15,128		\$9,423	2.2%		\$9,564	1.5%
4110	Custodians	1.5	\$52,085	0.0	\$96	0.0	\$3,500	\$130		\$0	-100.0%		\$0	
	Subtotal SALARIES	58.5	\$3,338,180	52.8	\$3,216,842	51.9	\$3,385,808	\$3,378,952	51.6	\$3,620,294	6.9%	49.8	\$3,753,399	3.7%
OPERATING EXPENSES														
2000	Instructional Supplies		\$79,426		\$92,087		\$87,457	\$91,874		\$81,910	-6.3%		\$81,910	0.0%
2210	Administrative Expenses		\$3,250		\$7,663		\$7,900	\$7,335		\$7,900	0.0%		\$7,900	0.0%
2451	Instructional Technology		\$59,894		\$46,236		\$54,500	\$56,577		\$54,500	0.0%		\$54,500	0.0%
4100	Utilities		\$128,745		\$117,828		\$160,000	\$136,507		\$160,000	0.0%		\$160,000	0.0%
	Subtotal OPERATIONS		\$271,315		\$263,814		\$309,857	\$292,293		\$304,310	-1.8%		\$304,310	0.0%
	TOTAL		\$3,609,495		\$3,480,657		\$3,695,665	\$3,671,245		\$3,924,604	6.2%		\$4,057,709	3.4%

*Assumes 1.0 Special Ed Teacher moved from IDEA grant to Budget to save fringe. Offset by 2.9 TA moving from Budget to grant. Total savings = \$6,500



Manchester Essex Regional School District FY 2019 Budget

DOE Account Code	Essex Elementary	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
SALARIES - STAFF														
2210	Principal	1.0	\$114,438	1.0	\$116,357	1.0	\$119,228	\$119,228	1.0	\$122,172	2.5%	1.0	\$124,585	2.0%
2210	Secretary	1.0	\$50,216	1.0	\$51,194	1.0	\$52,474	\$52,474	1.0	\$53,786	2.5%	1.0	\$54,862	2.0%
2305	Classroom Teachers	17.1	\$1,320,156	17.1	\$1,384,320	17.2	\$1,409,286	\$1,391,049	17.3	\$1,478,288	4.9%	17.3	\$1,521,553	2.9%
2310	Special Ed Teachers*	4.3	\$328,904	4.2	\$307,326	4.4	\$326,127	\$317,141	5.0	\$378,726	16.1%	6.2	\$478,987	26.5%
2315	Special Ed Team Chair	0.4	\$34,557	0.4	\$37,300	0.4	\$36,262	\$36,262	0.4	\$37,078	2.3%	0.4	\$37,634	1.5%
2325	Substitutes		\$27,750		\$20,893		\$50,000	\$57,183		\$33,000	-34.0%		\$33,000	0.0%
2330	Teaching Assistants*	10.6	\$267,164	11.4	\$317,993	15.2	\$389,895	\$395,109	12.2	\$323,453	-17.0%	8.7	\$236,269	-27.0%
2340	Library/Media Coordinator	1.0	\$88,736	1.0	\$90,292	1.0	\$92,098	\$92,098	1.0	\$94,170	2.2%	1.0	\$95,583	1.5%
2710	Guidance Counselor	0.6	\$34,685	0.6	\$37,045	0.6	\$39,040	\$39,040	1.0	\$69,078	76.9%	1.0	\$72,703	5.2%
2800	Psychologist	1.0	\$91,562	1.0	\$93,138	1.0	\$94,971	\$94,971	1.0	\$95,574	0.6%	1.0	\$98,508	3.1%
3200	Nurse	1.0	\$87,342	1.0	\$88,877	1.0	\$92,098	\$90,655	1.0	\$94,170	2.2%	1.0	\$95,583	1.5%
3400	Cafeteria/Recess Aides		\$16,279		\$16,756		\$17,500	\$15,976		\$17,938	2.5%		\$17,938	0.0%
3520	Student Activity Stipends		\$10,829		\$12,460		\$12,139	\$13,053		\$12,412	2.2%		\$12,598	1.5%
4110	Custodians	1.5	\$77,342	1.5	\$76,405	1.5	\$80,062	\$76,814	1.5	\$80,968	1.1%	1.5	\$82,537	1.9%
Subtotal SALARIES		39.5	\$2,549,961	40.2	\$2,650,356	44.3	\$2,811,180	\$2,791,053	42.4	\$2,890,812	2.8%	40.1	\$2,962,340	2.5%
OPERATING EXPENSES														
2000	Instructional Supplies		\$53,397		\$61,587		\$57,283	\$61,766		\$46,575	-18.7%		\$46,575	0.0%
2210	Administrative Expenses		\$4,773		\$5,167		\$6,350	\$4,563		\$3,925	-38.2%		\$3,925	0.0%
2451	Instructional Technology		\$48,981		\$45,035		\$54,500	\$54,356		\$54,500	0.0%		\$54,500	0.0%
4100	Utilities		\$84,639		\$79,717		\$105,500	\$87,732		\$105,500	0.0%		\$95,500	-9.5%
Subtotal OPERATIONS			\$191,791		\$191,506		\$223,633	\$208,417		\$210,500	-5.9%		\$200,500	-4.8%
TOTAL			\$2,741,751		\$2,841,863		\$3,034,813	\$2,999,470		\$3,101,313	2.2%		\$3,162,840	2.0%

*Assumes 1.2 Special Ed Teacher moved from IDEA grant to Budget to save fringe. Offset by 3.5 TA moving from Budget to grant. Total savings = \$7,800



Manchester Essex Regional School District FY 2019 Budget

DOE Account Code	Manchester-Essex Regional High School	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
SALARIES - STAFF														
2210	Principal & Assistant Principal*	2.0	\$213,618	2.0	\$217,272	1.5	\$179,378	\$179,378	1.5	\$183,825	2.5%	1.5	\$187,471	2.0%
2210	Secretaries	2.0	\$97,302	2.0	\$99,211	2.0	\$101,692	\$101,691	2.0	\$104,233	2.5%	2.0	\$106,318	2.0%
2305	Classroom Teachers	32.9	\$2,440,524	33.8	\$2,591,442	34.7	\$2,779,804	\$2,677,420	35.3	\$2,904,519	4.5%	35.3	\$3,014,130	3.8%
2310	Special Ed Teachers	5.0	\$358,956	5.2	\$379,467	5.7	\$423,744	\$423,744	4.7	\$347,841	-17.9%	4.7	\$365,905	5.2%
2315	MS/HS Special Ed Team Chair	0.5	\$44,368	0.5	\$47,894	0.5	\$46,736	\$46,736	0.5	\$47,787	2.2%	0.5	\$48,504	1.5%
2325	Substitutes		\$61,735		\$51,365		\$20,000	\$115,834		\$20,000	0.0%		\$20,000	0.0%
2330	Teaching Assistants	2.4	\$54,136	1.2	\$29,347	2.2	\$57,079	\$72,263	3.0	\$78,449	37.4%	3.0	\$82,928	5.7%
2340	Library/Media Coordinator	1.0	\$44,368	0.4	\$36,267	0.4	\$36,839	\$15,817	0.0	\$0	-100.0%		\$0	
2710	Guidance Counselors	2.9	\$251,290	3.0	\$266,409	3.0	\$273,873	\$269,007	3.0	\$268,613	-1.9%	3.0	\$273,174	1.7%
2800	Adjustment Counselor	0.6	\$48,902	0.8	\$64,327	1.0	\$83,894	\$83,894	1.0	\$88,332	5.3%	1.0	\$92,244	4.4%
2800	Psychologist		\$33,289	0.5	\$35,125	0.5	\$37,073	\$37,073	0.5	\$39,179	5.7%	0.5	\$41,064	4.8%
3200	Nurse	1.0	\$87,342	1.0	\$88,877	1.0	\$90,655	\$90,655	1.0	\$92,695	2.3%	1.0	\$94,085	1.5%
3510	Athletics (including coaching stipends)	2.0	\$316,216	1.5	\$261,598	1.5	\$321,352	\$309,307	1.5	\$324,861	1.1%	1.5	\$323,918	-0.3%
3520	Student Activities Stipends		\$79,778		\$81,840		\$80,666	\$80,859		\$82,481	2.3%		\$83,718	1.5%
4110	Custodians (incl. summer staffing)	2.0	\$152,685	2.0	\$121,400	2.0	\$145,990	\$143,727	1.0	\$113,436	-22.3%	1.0	\$84,602	-25.4%
	Subtotal SALARIES	54.3	\$4,284,509	53.9	\$4,371,841	56.0	\$4,678,773	\$4,647,403	55.0	\$4,696,250	0.4%	55.0	\$4,818,061	2.6%
OPERATING EXPENSES														
2000	Instructional Supplies		\$88,657		\$96,910		\$103,862	\$72,735		\$88,151	-15.1%		\$88,151	0.0%
2210	Administrative Expenses		\$23,328		\$22,200		\$20,770	\$25,017		\$23,500	13.1%		\$23,500	0.0%
2451	Instructional Technology		\$62,431		\$72,991		\$53,633	\$65,693		\$53,633	0.0%		\$53,633	0.0%
3510	Athletic Supplies & Services		\$32,015		\$33,201		\$33,500	\$33,837		\$46,000	37.3%		\$48,000	4.3%
3520	Student Activities		\$40,027		\$33,017		\$45,000	\$32,140		\$45,000	0.0%		\$25,000	-44.4%
4100	Utilities		\$269,434		\$259,171		\$276,000	\$265,666		\$261,000	-5.4%		\$261,000	0.0%
	Subtotal OPERATIONS		\$515,891		\$517,490		\$532,765	\$495,089		\$517,284	-2.9%		\$499,284	-3.5%
	TOTAL		\$4,800,401		\$4,889,331		\$5,211,538	\$5,142,492		\$5,213,535	0.0%		\$5,317,346	2.0%

*HS Assistant Principal split 50/50 with Athletics beginning in FY17

**0.5 Full-Time Equivalent Psychologist funded outside of budget via federal grant, prior to FY-16



Manchester Essex Regional School District

FY 2019 Budget

DOE Account Code	Manchester-Essex Regional Middle School	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
SALARIES - STAFF														
2210	Principals	1.0	\$109,620	1.0	\$111,489	1.0	\$118,000	\$120,086	1.6	\$177,120	50.1%	1.6	\$180,602	2.0%
2210	Secretaries	1.0	\$42,196	1.0	\$42,155	1.0	\$41,431	\$42,188	1.0	\$42,467	2.5%	1.0	\$43,316	2.0%
2305	Classroom Teachers	20.7	\$1,611,192	24.4	\$1,848,335	24.4	\$1,893,200	\$1,813,122	21.8	\$1,675,480	-11.5%	21.8	\$1,744,334	4.1%
2310	Special Ed Teachers*	7.0	\$573,536	8.4	\$624,073	7.7	\$591,505	\$647,652	9.3	\$740,357	25.2%	9.7	\$811,223	9.6%
2315	MS/HS Special Ed Team Chair	0.5	\$44,368	0.5	\$47,894	0.5	\$46,736	\$46,736	0.5	\$47,787	2.2%	0.5	\$48,504	1.5%
2325	Substitutes		\$27,603		\$44,920		\$35,000	\$77,550		\$35,000	0.0%		\$35,000	0.0%
2330	Teaching Assistants*	3.6	\$114,612	4.0	\$82,477	5.0	\$119,639	\$124,320	6.0	\$148,151	23.8%	4.6	\$121,134	-18.2%
2710	Guidance Counselors	1.1	\$91,664	1.0	\$93,736	2.0	\$185,264	\$187,399	2.0	\$191,148	3.2%	2.0	\$195,516	2.3%
2800	Psychologist**	0.0	\$33,289	0.5	\$37,033	0.5	\$37,073	\$37,073	0.5	\$38,429	3.7%	0.5	\$41,064	6.9%
3400	Cafeteria/Recess Aides		\$3,999		\$4,098		\$5,109	\$9,007		\$5,237	2.5%		\$10,473	100.0%
3520	Student Activities Stipends		\$16,045		\$16,201		\$16,530	\$19,615		\$16,902	2.2%		\$17,156	1.5%
	Subtotal SALARIES	34.9	\$2,668,124	40.8	\$2,952,411	42.1	\$3,089,486	\$3,124,747	42.7	\$3,118,078	0.9%	41.7	\$3,248,321	4.2%
OPERATING EXPENSES														
2000	Instructional Supplies		\$50,136		\$55,949		\$72,253	\$55,439		\$71,993	-0.4%		\$71,993	0.0%
2210	Administrative Expenses		\$7,062		\$4,126		\$10,580	\$9,053		\$7,080	-33.1%		\$7,080	0.0%
2451	Instructional Technology		\$48,189		\$39,360		\$53,633	\$97,285		\$53,633	0.0%		\$53,633	0.0%
3520	Student Activities		\$5,010		\$9,601		\$8,000	\$6,576		\$13,000	62.5%		\$13,000	0.0%
	Subtotal OPERATIONS		\$110,397		\$109,036		\$144,466	\$168,353		\$145,706	0.9%		\$145,706	0.0%
	TOTAL		\$2,778,521		\$3,061,448		\$3,233,952	\$3,293,100		\$3,263,784	0.9%		\$3,394,028	4.0%

*Assumes 0.6 Special Ed Teacher moved from IDEA grant to Budget to save fringe. Offset by 1.4 TA moving from Budget to grant. Total savings = \$3,200

**0.5 Full-Time Equivalent Psychologist funded outside of budget via federal grant, prior to FY-16



Manchester Essex Regional School District

FY 2019 Budget

DOE Account Code	District Administration	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
SALARIES - STAFF														
1110	School Committee Secretary		\$2,690		\$3,254		\$10,000	\$3,430		\$10,000	0.0%		\$5,000	-50.0%
1210	Superintendent	1.0	\$176,103	1.0	\$178,970	1.0	\$184,339	\$184,339	1.0	\$189,869	3.0%	1.0	\$193,667	2.0%
1210	Superintendent's Secretary	0.5	\$29,566	0.5	\$30,121	0.5	\$30,875	\$30,874	0.5	\$31,646	2.5%	0.5	\$32,279	2.0%
1410	Business Manager	1.0	\$127,890	1.0	\$130,033	1.0	\$135,700	\$135,700	1.0	\$139,093	2.5%	1.0	\$141,874	2.0%
1410	Treasurer	0.2	\$23,196	0.2	\$23,769	0.2	\$24,363	\$24,363	0.2	\$24,972	2.5%	0.2	\$25,472	2.0%
1410	Business Office	3.0	\$174,768	3.0	\$180,729	3.0	\$185,247	\$175,272	3.0	\$189,878	2.5%	3.0	\$212,757	12.0%
1450	Network Administrator	1.0	\$94,709	1.0	\$96,571	1.0	\$96,423	\$98,673	1.0	\$98,834	2.5%	1.0	\$100,810	2.0%
1450	Computer Technician	1.0	\$77,909	1.0	\$79,295	1.0	\$80,765	\$81,515	1.0	\$82,784	2.5%	1.0	\$84,440	2.0%
	Subtotal SALARIES	7.7	\$706,831	7.7	\$722,743	7.7	\$747,712	\$734,166	7.7	\$767,076	2.6%	7.7	\$796,299	3.8%
OPERATING EXPENSES														
1000	Administrators' Prof. Dev.		\$9,894		\$11,580		\$10,000	\$9,433		\$11,000	10.0%		\$11,000	0.0%
1110	School Committee Expenses		\$11,084		\$12,048		\$19,000	\$12,138		\$16,000	-15.8%		\$16,000	0.0%
1210	Office Supplies & Postage		\$6,786		\$7,447		\$7,500	\$7,657		\$7,500	0.0%		\$7,750	3.3%
1210	Supt. Contracted Services		\$59,640		\$83,453		\$65,000	\$94,012		\$80,000	23.1%		\$65,000	-18.8%
1410	Admin. Software & Support		\$50,601		\$70,771		\$63,250	\$64,799		\$57,750	-8.7%		\$58,950	2.1%
1430	Legal Services		\$5,133		\$11,141		\$48,000	\$23,224		\$62,108	29.4%		\$65,000	4.7%
1450	Technology Equipment		\$42,153		\$33,955		\$36,833	\$37,327		\$36,833	0.0%		\$36,833	0.0%
5100	Essex Regional Retirement		\$456,811		\$494,914		\$582,125	\$684,581		\$550,000	-5.5%		\$574,000	4.4%
5200	Health & Life Insurance*		\$2,113,334		\$1,974,836		\$2,166,577	\$1,944,981		\$2,494,169	15.1%		\$2,810,100	12.7%
5250	Health & Life Insurance -Retirees		\$558,858		\$593,692		\$727,027	\$687,525		\$1,011,258	39.1%		\$1,079,444	6.7%
5250	OPEB Trust Contribution		\$50,000		\$349,544		\$417,059	\$417,059		\$417,059	0.0%		\$535,800	28.5%
5260	Medicare Expense		\$208,735		\$215,660		\$225,533	\$225,680		\$234,000	3.8%		\$244,095	4.3%
5200	Other Insurance		\$169,583		\$183,943		\$186,000	\$171,012		\$166,790	-10.3%		\$193,000	15.7%
	Subtotal OPERATIONS		\$3,742,612		\$4,042,984		\$4,553,904	\$4,379,428		\$5,144,467	13.0%		\$5,696,972	10.7%
	TOTAL		\$4,449,443		\$4,765,727		\$5,301,616	\$5,113,594		\$5,911,544	11.5%		\$6,493,272	9.8%

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

General Fund	\$1,963,334	\$1,974,836	\$1,841,577	\$1,619,981	\$2,064,169	\$2,435,100
School Choice Fund	\$150,000	\$0	\$325,000	\$325,000	\$430,000	\$375,000
Total	\$2,113,334	\$1,974,836	\$2,166,577	\$1,944,981	\$2,494,169	\$2,810,100



Manchester Essex Regional School District FY 2019 Budget

DOE Account Code	Facilities	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
	SALARIES - STAFF													
4200	Facilities Manager	1.0	\$72,551	1.0	\$84,625	1.0	\$100,681	\$100,681	1.0	\$103,198	2.5%	1.0	\$104,492	1.3%
4200	Maintenance Technician*	0.0	\$0	1.0	\$57,013	1.0	\$58,438	\$58,438	1.0	\$59,899	2.5%	1.0	\$61,102	2.0%
4200	Facilities Secretary		\$1,273		\$0		\$0	\$0		\$0			\$0	
	Subtotal SALARIES	1.0	\$73,824	2.0	\$141,638	2.0	\$159,119	\$159,119	2.0	\$163,097	2.5%	2.0	\$165,594	1.5%
	OPERATING EXPENSES													
4110	Custodial Supplies		\$45,977		\$47,720		\$55,977	\$80,274		\$50,000	-10.7%		\$57,500	15.0%
4200	Bldg & Grds Maintenance-Memorial		\$105,473		\$44,691		\$78,500	\$49,769		\$78,500	0.0%		\$62,500	-20.4%
4200	Bldg & Grds Maintenance-Essex		\$75,723		\$37,173		\$60,500	\$29,952		\$60,500	0.0%		\$60,500	0.0%
4200	Bldg & Grds Maintenance-MERHS		\$214,209		\$101,553		\$116,000	\$115,587		\$116,000	0.0%		\$111,000	-4.3%
4210	Contracted Services**		\$281,607		\$328,550		\$337,600	\$333,489		\$368,863	9.3%		\$360,000	-2.4%
4220	Capital Repairs***		\$59,531		\$396,476		\$104,000	\$162,258		\$65,000	-37.5%		\$65,000	0.0%
	Subtotal OPERATIONS		\$782,521		\$956,163		\$752,577	\$771,329		\$738,863	-1.8%		\$716,500	-3.0%
	TOTAL		\$856,345		\$1,097,801		\$911,696	\$930,448		\$901,960	-1.1%		\$882,094	-2.2%

**New Maintenance Technician position funded in FY-16 via savings from outsourcing of custodial services (see below)

**FY-16 increase in contracted service relates to outsourcing of additional FTE for night-time custodial positions.

***FY16 Capital Repairs include \$340,946 funded outside of General Fund by School Choice revenues, to cover emergency repairs to water service line at Memorial School



Manchester Essex Regional School District FY 2019 Budget

DOE Account Codes	Non-Instructional Services	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
	SALARIES - STAFF													
3000	Title IX Coordinator		\$5,000		\$5,000		\$5,177	\$5,000		\$5,000	-3.4%		\$5,000	0.0%
3200	Nurse Substitutes		\$9,414		\$17,848		\$6,000	\$9,549		\$13,000	116.7%		\$10,000	-23.1%
3600	Emergency Response Liaison		\$0		\$0		\$0	\$0		\$0			\$0	
5500	Crossing Guards		\$1,700		\$0		\$4,500	\$0		\$4,500	0.0%		\$0	-100.0%
	Subtotal SALARIES	0.0	\$16,114	0.0	\$22,848	0.0	\$15,677	\$14,549	0.0	\$22,500	43.5%	0.0	\$15,000	-33.3%
	OPERATING EXPENSES													
3200	School Physician		\$2,500		\$3,000		\$3,000	\$2,500		\$3,000	0.0%		\$3,000	0.0%
3200	Nurses' Professional Development		\$0		\$232		\$500	\$0		\$500	0.0%		\$500	0.0%
3200	Nurses' Supplies		\$5,015		\$4,511		\$4,800	\$4,298		\$3,550	-26.0%		\$3,550	0.0%
3300	Transportation Contracted Services		\$298,451		\$268,974		\$335,000	\$242,556		\$315,556	-5.8%		\$355,764	12.7%
3300	Transportation Maint. & Supplies		\$21,102		\$28,470		\$30,000	\$23,277		\$0	-100.0%		\$0	NM
3600	School Security Contracted		\$2,280		\$2,662		\$2,000	\$3,576		\$4,500	125.0%		\$4,500	0.0%
	Subtotal OPERATIONS		\$329,348		\$307,848		\$375,300	\$276,208		\$327,106	-12.8%		\$367,314	12.3%
	TOTAL		\$345,462		\$330,696		\$390,977	\$290,757		\$349,606	-10.6%		\$382,314	9.4%



Manchester Essex Regional School District FY 2019 Budget

DOE Account Codes	District-Wide Instructional Services	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
	SALARIES - STAFF													
2100:	Curriculum & Instructional Technology Dire	1.0	\$121,009	1.0	\$126,362	1.0	\$127,500	\$127,500	1.0	\$130,650	2.5%	1.0	\$133,233	2.0%
2210:	Substitute Building Secretaries		\$2,475		\$1,725		\$2,500	\$2,275		\$2,500	0.0%		\$2,500	0.0%
2300:	Dept. Heads/Team/Curr Leaders		\$86,424		\$87,249		\$89,483	\$90,392		\$91,496	2.3%		\$92,868	1.5%
2300:	Cohort Coaches		\$8,836		\$8,836		\$9,147	\$9,012		\$9,353	2.2%		\$9,493	1.5%
2300:	Prof. Dvlpmt Committee/MERSD-U		\$5,998		\$7,320		\$17,406	\$19,107		\$17,798	2.3%		\$18,065	1.5%
2300:	Longevity		\$83,212		\$89,624		\$100,000	\$91,769		\$103,000	3.0%		\$115,000	11.7%
2440:	ELL Coordinator	0.8	\$0	1.0	\$66,554	1.0	\$70,166	\$67,885	1.0	\$71,745	2.3%	1.0	\$75,189	4.8%
2440:	Tutors (LEP,504, H&H, etc.)		\$65,697		\$23,325		\$27,000	\$34,185		\$42,000	55.6%		\$42,000	0.0%
5200:	Sick Leave Buy Back		\$20,000		\$20,000		\$20,000	\$20,000		\$20,000	0.0%		\$20,000	0.0%
	Reserve for Expanded Effort & Negotiations*		\$0		\$2,280		\$0	\$495		\$2,500	NM		(\$432,099)	NM
	Subtotal SALARIES	1.8	\$393,650	2.0	\$433,275	2.0	\$463,202	\$462,621	2.0	\$491,042	6.0%	2.0	\$76,249	-84.5%
	OPERATING EXPENSES													
2300:	Curriculum Development Office		\$5,092		\$5,765		\$6,000	\$3,333		\$6,000	0.0%		\$6,000	0.0%
2350:	Technology Staff Development		\$3,335		\$0		\$5,000	\$0		\$5,000	0.0%		\$0	-100.0%
2400:	Curriculum/Technology Small Capital		\$32,008		\$85,268		\$81,000	\$15,133		\$61,000	-24.7%		\$81,000	32.8%
2440:	Tutor Supplies		\$0		\$2,162		\$3,000	\$145		\$3,500	16.7%		\$4,000	14.3%
2450:	District Wide Professional Development		\$45,739		\$51,434		\$45,000	\$100,608		\$45,000	0.0%		\$46,000	2.2%
	Subtotal OPERATIONS		\$86,174		\$144,629		\$140,000	\$119,220		\$120,500	-13.9%		\$137,000	13.7%
	TOTAL		\$479,824		\$577,904		\$603,202	\$581,840		\$611,542	1.4%		\$213,249	-65.1%

*Placeholder for Budget reductions related to retirements (\$355K) and staffing reductions (\$98K)



Manchester Essex Regional School District FY 2019 Budget

DOE Account Codes	Student Services/ Special Education*	2014-2015 Staffing Level	2014-2015 Expended	2015-2016 Staffing Level	2015-2016 Expended	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017-2018 Budget	% Increase vs. Prior Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
SALARIES - STAFF														
2100	Student Services Director	1.0	\$126,330	1.0	\$128,427	1.0	\$131,564	\$131,600	1.0	\$134,853	2.5%	1.0	\$137,520	2.0%
2100	Student Services Secretary	1.0	\$59,131	1.0	\$60,243	1.0	\$61,749	\$61,749	1.0	\$63,293	2.5%	1.0	\$64,559	2.0%
2100	Student Services Data Admin	0.5	\$29,566	0.5	\$30,122	0.5	\$30,875	\$30,874	0.5	\$31,646	2.5%	0.5	\$32,279	2.0%
2300	Special Education Extended Services		\$10,594		\$3,834		\$14,280	\$20,966		\$14,601	2.2%		\$7,393	-49.4%
2440	Special Education Tutors		\$11,914		\$36,227		\$24,000	\$38,807		\$40,500	68.8%		\$40,500	0.0%
	Subtotal SALARIES	2.5	\$237,534	2.5	\$258,852	2.5	\$262,467	\$283,997	2.5	\$284,893	8.5%	2.5	\$282,251	-0.9%
OPERATING EXPENSES														
2100	Legal Fees		\$15,777		\$16,200		\$22,000	\$54,015		\$22,000	0.0%		\$25,000	13.6%
2100	Administrative Expenses & Travel		\$4,568		\$3,873		\$6,500	\$4,390		\$6,000	-7.7%		\$6,000	0.0%
2300	Contracted Services (OT/PT, Speech, etc.)		\$189,456		\$310,584		\$230,000	\$217,034		\$260,000	13.0%		\$300,000	15.4%
2300	Summer Program		\$65,237		\$69,743		\$85,000	\$80,018		\$85,000	0.0%		\$75,000	-11.8%
2400	SPED Equipment & Instructional Supplies		\$23,610		\$14,447		\$15,900	\$10,251		\$24,400	53.5%		\$23,300	-4.5%
2720	Special Education Testing		\$5,616		\$6,162		\$6,100	\$14,042		\$8,000	31.1%		\$14,000	75.0%
3300	SPED/McKinney Vento Transportation		\$284,440		\$246,579		\$300,000	\$224,013		\$290,000	-3.3%		\$436,800	50.6%
9100	Tuition Out & Contingency**		\$760,998		\$850,950		\$701,983	\$795,219		\$638,547	-9.0%		\$553,704	-13.3%
	Subtotal OPERATIONS		\$1,349,701		\$1,518,538		\$1,367,483	\$1,398,982		\$1,333,947	-2.5%		\$1,433,804	7.5%
	TOTAL		\$1,587,236		\$1,777,390		\$1,629,950	\$1,682,979		\$1,618,840	-0.7%		\$1,716,055	6.0%

*Special Education instructional staff budgeted at individual school level

**Each year's Tuition Out line excludes tuitions funded by grants (Circuit Breaker, IDEA, ARRA) outside General Fund budget as follows:

	2016-2017	2016-2017	2017-2018	2018-2019
Grant Funded Tuitions	\$155,000	\$155,000	\$162,011	\$115,000



Manchester Essex Regional School District FY 2019 Budget

Total Spending	2014-2015 Expended	% Increase	2015-2016 Expended	% Increase	2016-2017 Budget	2016-2017 Expended	% Increase vs. Prior Budget	2017-2018 Budget	% Increase vs. Prior Budget	2018-2019 Budget	% Increase vs. Prior Budget
Memorial Elementary	\$3,609,495	-5.72%	\$3,480,657	-3.57%	\$3,695,665	\$3,671,245	4.98%	\$3,924,604	6.2%	\$4,057,709	3.39%
Essex Elementary	\$2,741,751	-0.93%	\$2,841,863	3.65%	\$3,034,813	\$2,999,470	6.35%	\$3,101,313	2.2%	\$3,162,840	1.98%
High School	\$4,800,401	2.70%	\$4,889,331	1.85%	\$5,211,538	\$5,142,492	4.56%	\$5,213,535	0.0%	\$5,317,346	1.99%
Middle School	\$2,778,521	10.78%	\$3,061,448	10.18%	\$3,233,952	\$3,293,100	3.84%	\$3,263,784	0.9%	\$3,394,028	3.99%
Administration & Employee Benefits	\$4,449,443	-0.47%	\$4,765,727	7.11%	\$5,301,616	\$5,113,594	0.80%	\$5,911,544	11.5%	\$6,493,272	9.84%
Facilities	\$856,345	12.68%	\$1,097,801	28.20%	\$911,696	\$930,448	3.03%	\$901,960	-1.1%	\$882,094	-2.20%
Non-Instructional Services	\$345,462	0.03%	\$330,696	-4.27%	\$390,977	\$290,757	0.74%	\$349,606	-10.6%	\$382,314	9.36%
District-Wide Instruction	\$479,824	-7.35%	\$577,904	20.44%	\$603,202	\$581,840	4.29%	\$611,542	1.4%	\$213,249	-65.13%
Student Services*	\$1,587,236	3.90%	\$1,777,390	11.98%	\$1,629,950	\$1,682,979	-8.11%	\$1,618,840	-0.7%	\$1,716,055	6.01%
TOTAL	\$21,648,478	1.16%	\$22,822,815	5.42%	\$24,013,410	\$23,705,926	2.81%	\$24,896,727	3.68%	\$25,618,907	2.90%
(Less: Funded Outside of General Fund)	(\$150,000)		(\$340,946)	127.30%	(\$325,000)	(\$325,000)	-18.75%	(\$430,000)	32.31%	(\$375,000)	
Plus: General Fund Transfer to close Food Service Deficit			\$64,639								
General Fund Operating Spending*	\$21,498,478	3.21%	\$22,546,508	4.87%	\$23,688,410	\$23,380,926	3.19%	\$24,466,727	3.29%	\$25,243,907	3.18%

*Student Services instructional staff budgeted within individual school totals

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

Salaries	\$14,268,727	0.27%	\$14,770,807	3.13%	\$15,613,424	\$15,596,607	4.55%	\$16,054,042	2.82%	\$16,117,516	0.40%
Expenses	\$7,229,750	9.57%	\$7,775,702	13.40%	\$8,074,986	\$7,784,319	0.65%	\$8,412,685	4.18%	\$9,126,391	8.48%
Total	\$21,498,478	3.21%	\$22,546,508	6.50%	\$23,688,410	\$23,380,926	3.19%	\$24,466,727	3.29%	\$25,243,907	3.18%

Enrollment as of Oct. 1, 2017

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	11	41	50	41	55	67	78									343
Essex		35	31	32	37	48	45									228
Middle School								117	124	130						371
MERHS											131	114	100	98		443
Total Students	11	76	81	73	92	115	123	117	124	130	131	114	100	98	0	1,385
Sub-Total: Resident Students																
Manchester	6	40	47	40	52	67	79	71	68	84	79	71	59	54	0	817
Essex	5	34	30	32	37	47	44	46	50	43	44	30	32	32	0	506
Total Resident Students	11	74	77	72	89	114	123	117	118	127	123	101	91	86	0	1,323
Sub-Total: School Choice Students																
Memorial		1	3	1	3	1										9
Essex		1	1													2
Middle School									6	3						9
MERHS											8	13	9	12		42
Total School Choice	0	2	4	1	3	1	0	0	6	3	8	13	9	12	0	62
Resident + Choice Students	11	76	81	73	92	115	123	117	124	130	131	114	100	98	0	1,385
SPED Tuition-Out																
Manchester				1			1	2	1	2		1	1	5		14
Essex								1		1	1			1	2	6
School Choice								1						1		2
Total	0	0	0	1	0	0	1	4	1	3	1	1	1	7	2	22
											In-District		SPED Tuition Out			Total
Manchester												817	+	14	=	831
Essex												506	+	6	=	512
School Choice												62	+	2	=	64
Total												1,385		22		1,407

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%	80.0	11.5	1,452	-1.0%
2014-15	19	81	108	117	116	117	133	132	124	120	101	111	115	113	1,507	-1.6%	74.0	11.0	1,433	-1.3%
2015-16	17	62	84	106	119	115	121	133	132	119	111	99	108	115	1,441	-5.9%	70.0	11.0	1,371	-5.6%
2016-17	12	70	67	88	112	122	115	124	132	131	115	103	98	109	1,398	-7.2%	70.0	11.0	1,328	-7.3%
2017-18	11	76	81	73	92	115	123	117	124	130	131	114	100	98	1,385	-8.1%	64.0	11.0	1,321	-7.8%

*All enrollments as of October 1st, per DESE certification process.

FY-19 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	1.5			1.0			2.5
3	1.9	0.8					2.7
4	0.4	1.0					1.4
5		3.0					3.0
6		2.0	3.0	1.6			6.6
7		2.0	0.6	3.0			5.6
8			1.0	1.8			2.8
9	1.0	2.0	1.0	2.0		1.0	7.0
10	1.0	4.0	2.0			2.0	9.0
11	1.0	1.8	2.0	2.0			6.8
12		2.0	1.0	2.0		1.0	6.0
13		4.0	1.0	2.4		2.0	9.4
14	1.0	2.6	2.0		1.0		6.6
15	2.0	16.9	7.2	23.0	11.5	21.0	81.6
Total	9.8	42.1	20.8	38.8	12.5	27.0	151.0

**Includes 3.7 full-time equivalent staff funded via entitlement grants

FY-19 BUDGETED SALARY SCHEDULE*

1.50%

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60
1	\$45,715	\$51,511	\$54,345	\$57,178	\$58,608	\$59,696
2	\$47,416	\$53,879	\$56,824	\$59,765	\$61,196	\$62,313
3	\$49,116	\$56,246	\$59,301	\$62,351	\$63,784	\$64,929
4	\$50,818	\$58,615	\$61,779	\$64,940	\$66,371	\$67,545
5	\$52,517	\$60,981	\$64,255	\$67,528	\$68,957	\$70,163
6	\$54,216	\$63,350	\$66,734	\$70,114	\$71,545	\$72,779
7	\$55,693	\$65,718	\$69,211	\$72,703	\$74,134	\$75,394
8	\$57,619	\$68,085	\$71,688	\$75,289	\$76,719	\$78,011
9	\$59,886	\$70,453	\$74,166	\$77,876	\$79,307	\$80,627
10	\$62,156	\$72,821	\$76,644	\$80,462	\$81,893	\$83,245
11	\$64,422	\$75,189	\$79,121	\$82,709	\$84,483	\$85,860
12	\$66,692	\$77,554	\$81,599	\$85,639	\$87,069	\$88,478
13	\$68,957	\$79,924	\$84,074	\$88,225	\$89,657	\$91,095
14	\$71,227	\$82,294	\$86,552	\$90,814	\$92,244	\$93,710
15	\$71,910	\$82,974	\$87,233	\$94,085	\$95,583	\$97,008

*FY19 Salary Schedule as Budgeted. Negotiated Schedule expires in FY18 with subsequent years up for renegotiation.

FY-17 SALARY SCHEDULE

2.00%

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	\$44,048	\$49,633	\$52,364	\$55,093	\$56,471	\$57,520
2	\$45,687	\$51,915	\$54,752	\$57,586	\$58,965	\$60,041
3	\$47,325	\$54,196	\$57,139	\$60,078	\$61,458	\$62,561
4	\$48,965	\$56,478	\$59,527	\$62,572	\$63,951	\$65,083
5	\$50,602	\$58,758	\$61,912	\$65,066	\$66,443	\$67,605
6	\$52,240	\$61,041	\$64,301	\$67,558	\$68,937	\$70,125
7	\$53,663	\$63,322	\$66,688	\$70,053	\$71,431	\$72,645
8	\$55,518	\$65,603	\$69,075	\$72,544	\$73,922	\$75,167
9	\$57,703	\$67,885	\$71,462	\$75,037	\$76,416	\$77,687
10	\$59,889	\$70,166	\$73,849	\$77,529	\$78,908	\$80,210
11	\$62,073	\$72,448	\$76,237	\$79,694	\$81,402	\$82,730
12	\$64,260	\$74,727	\$78,624	\$82,516	\$83,894	\$85,252
13	\$66,443	\$77,010	\$81,009	\$85,008	\$86,388	\$87,774
14	\$68,630	\$79,294	\$83,397	\$87,503	\$88,881	\$90,293
15	\$69,288	\$79,949	\$84,053	\$90,655	\$92,098	\$93,471

FY-18 SALARY SCHEDULE

2.25%

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	\$45,039	\$50,750	\$53,542	\$56,333	\$57,742	\$58,814
2	\$46,715	\$53,083	\$55,984	\$58,882	\$60,292	\$61,392
3	\$48,390	\$55,415	\$58,425	\$61,430	\$62,841	\$63,969
4	\$50,067	\$57,749	\$60,866	\$63,980	\$65,390	\$66,547
5	\$51,741	\$60,080	\$63,305	\$66,530	\$67,938	\$69,126
6	\$53,415	\$62,414	\$65,748	\$69,078	\$70,488	\$71,703
7	\$54,870	\$64,747	\$68,188	\$71,629	\$73,038	\$74,280
8	\$56,767	\$67,079	\$70,629	\$74,176	\$75,585	\$76,858
9	\$59,001	\$69,412	\$73,070	\$76,725	\$78,135	\$79,435
10	\$61,237	\$71,745	\$75,511	\$79,273	\$80,683	\$82,015
11	\$63,470	\$74,078	\$77,952	\$81,487	\$83,234	\$84,591
12	\$65,706	\$76,408	\$80,393	\$84,373	\$85,782	\$87,170
13	\$67,938	\$78,743	\$82,832	\$86,921	\$88,332	\$89,749
14	\$70,174	\$81,078	\$85,273	\$89,472	\$90,881	\$92,325
15	\$70,847	\$81,748	\$85,944	\$92,695	\$94,170	\$95,574

Town Assessment - Apportionment Formula (by Regional Agreement)

To Be Certified by MERSD Treasurer in March 2018

1. Size of Local Assessment	
State Aid	
Chapter 70	\$2,970,741
Transportation Aid	\$130,000
(Less: Choice Sending Tuition)	(\$55,000)
Sub-Total - State Aid	\$3,045,741
Other Revenues	
Bank Interest	\$12,000
Other Miscellaneous	\$25,000
Medicaid Reimbursement	\$50,000
Contribution to Stabilization	\$0
Use of Excess & Deficiency	\$0
Sub-Total - Other Revenues/Funding	\$87,000
Total Funding: State Aid & Other	\$3,132,741
Total FY-19 Expense Budget	\$25,243,907
Less: State Aid & Other	(\$3,132,741)
Local Assessments Required to Fund FY-19 Budget	\$22,111,166

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-19 Instructional Spending	\$15,442,753	61.17418%
FY-19 Non-Instructional Spending	\$9,801,154	38.82582%
Total FY-19 Budget: Instructional & Non-Instructional Spending	\$25,243,907	100.00000%
FY-19 Local Assessments (from Part 1, above)		
Instructional Portion	\$22,111,166	% of Total
Instructional Portion	\$13,526,325	61.17418%
Non-Instructional Portion	\$8,584,842	38.82582%
Total Operating Assessment: Instructional & Non-Instructional	\$22,111,166	100.00%

3. Apportionment of Assessment by Category (per Regional Agreement)		
A. Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$3,381,581	25.00%
75% Apportioned Based on Student Enrollment	\$10,144,744	75.00%
Total Instructional Portion	\$13,526,325	100.00%
<u>Average EQV: Latest at time of FY-17 to FY-19 Budgets</u>		
Manchester	\$2,355,237,233	74.58%
Essex	\$802,652,600	25.42%
Combined Average EQV, FY-17 to FY-19	\$3,157,889,833	100.00%
Manchester: EQV-Based Instructional Apportionment	\$2,522,072	74.58%
Essex: EQV-Based Instructional Apportionment	\$859,509	25.42%
Combined: EQV-Based Instructional Assessment	\$3,381,581	100.00%
<u>Average Oct. 1 Enrollment: 2014-2016</u>		
Manchester	849	62.31%
Essex	514	37.69%
Total Average Enrollment 2014-2016	1,363	100.00%
Manchester: Enrollment-Based Instructional Apportionment	\$6,321,547	62.31%
Essex: Enrollment-Based Instructional Apportionment	\$3,823,196	37.69%
Combined: Enrollment-Based Instructional Assessment	\$10,144,744	100.00%
B. Non-Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$2,146,210	25.00%
75% Apportioned Based on Town Populations	\$6,438,631	75.00%
Total Non-Instructional Portion	\$8,584,842	100.00%
<u>Average EQV: Latest at time of FY-17 to FY-19 Budgets</u>		
Manchester	\$2,355,237,233	74.58%
Essex	\$802,652,600	25.42%
Combined Average EQV, FY-17 to FY-19	\$3,157,889,833	100.00%
Manchester: EQV-Based Non-Instructional Apportionment	\$1,600,700	74.58%
Essex: EQV-Based Non-Instructional Apportionment	\$545,510	25.42%
Combined: EQV-Based Non-Instructional Assessment	\$2,146,210	100.00%
<u>Town Populations</u>		
Manchester Population 2010 U.S. Census	5,136	59.44%
Essex Population 2010 U.S. Census	3,504	40.56%
Combined Town Populations	8,640	100.00%
Manchester: Population-Based Non-Instructional Apportionment	\$3,827,409	59.44%
Essex: Population-Based Non-Instructional Apportionment	\$2,611,223	40.56%
Combined: Population-Based Non-Instructional Assessment	\$6,438,631	100.00%

FORMULA INPUTS - AVERAGE EQV & ENROLLMENT				
Latest Equalized Property Valuations (EQV) By Town				
	FY-17	FY-18	FY-19	Average
Manchester	\$2,276,185,500	\$2,394,763,100	\$2,394,763,100	\$2,355,237,233
Essex	\$766,992,800	\$820,482,500	\$820,482,500	\$802,652,600
Total	\$3,043,178,300	\$3,215,245,600	\$3,215,245,600	\$3,157,889,833
Source:	FY-2014 EQV	FY-2016 EQV	FY-2016 EQV	
Published:	1/29/2015	1/23/2017	1/23/2017	
Student Enrollment By Town				
	Oct. 1, 2015	Oct. 1, 2016	Oct. 1, 2017	Average
Manchester	868	849	831	849
Essex	527	502	512	514
Total	1,395	1,351	1,343	1,363

Apportionment Formula: Input Trends				
	FY-17	FY-18	FY-19	Input Contribution to Assessment
EQV 25% of Instructional & Non-Instructional Costs				
Manchester	74.8%	74.5%	74.5%	
Essex	25.2%	25.5%	25.5%	EQV
Total	100.0%	100.0%	100.0%	25.0%
Enrollment 75% of Instructional Costs				
Manchester	62.2%	62.8%	61.9%	
Essex	37.8%	37.2%	38.1%	Student Enrollment
Total	100.0%	100.0%	100.0%	45.9%
Population 75% of Non-Instructional Costs				
Manchester	59.4%	59.4%	59.4%	
Essex	40.6%	40.6%	40.6%	Town Population
Total	100.0%	100.0%	100.0%	29.1%
All Factors Combined				100.0%

4. APPORTIONMENT SUMMARY			
	Manchester	Essex	Combined
Instructional: EQV-Based	\$2,522,072	\$859,509	\$3,381,581
Instructional: Enrollment-Based	\$6,321,547	\$3,823,196	\$10,144,744
Total Instructional Assessment	\$8,843,619	\$4,682,705	\$13,526,325
Non-Instructional: EQV-Based	\$1,600,700	\$545,510	\$2,146,210
Non-Instructional: Population-Based	\$3,827,409	\$2,611,223	\$6,438,631
Total Non-Instructional Assessment	\$5,428,109	\$3,156,733	\$8,584,842
Total FY-19 Assessment - Instructional & Non-Instructional	\$14,271,728	\$7,839,438	\$22,111,166
% of Total	64.55%	35.45%	100.00%