

Manchester Essex Regional School District

FY25 Revenue												
Category	2020-2021 Actual	% Inc.	2021-2022 Actual	% Inc.	2022-2023 Budget	2022-2023 Actual	% Inc.	2023-2024 Budget	% Inc. vs. Prior Budget	2024-2025 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,048,668	0.00%	\$3,086,258	1.23%	\$3,124,118	\$3,160,298	2.40%	\$3,195,758	2.29%	\$3,266,738	\$70,980	2.22%
Regional School Transportation	\$297,704	29.27%	\$356,910	19.89%	\$275,000	\$232,856	-34.76%	\$275,000	0.00%	\$235,000	(\$40,000)	-14.55%
(Less: School Choice Sending)	(\$106,234)	6.40%	(\$100,841)	-5.08%	(\$100,000)	(\$107,906)	7.01%	(\$100,000)	0.00%	(\$100,000)	\$0	0.00%
Total State Aid	\$3,240,138	1.92%	\$3,342,327	3.15%	\$3,299,118	\$3,285,248	-1.71%	\$3,370,758	2.17%	\$3,401,738	\$30,980	0.92%
Medicaid Reimbursement	\$37,491	3.05%	\$103,466	175.98%	\$50,000	\$103,436	-0.03%	\$50,000	0.00%	\$80,000	\$30,000	60.00%
Earnings on Investments	\$25,744	-95.37%	\$17,483	-32.09%	\$40,000	\$201,168	1050.65%	\$40,000	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$0	-100.00%	\$83,195	NM	\$29,500	\$72,299	NM	\$29,500	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$63,235	-89.84%	\$204,144	222.83%	\$119,500	\$376,903	84.63%	\$119,500	0.00%	\$149,500	\$30,000	25.10%
Excess & Deficiency Funds (to Support Operating Bu	\$335,000	235.00%	\$335,000	0.00%	\$520,000	\$520,000	55.22%	\$287,102	-44.79%	\$350,000	\$62,898	21.91%
Total Revenue Before Assessments	\$3,638,373	-6.74%	\$3,881,471	6.68%	\$3,938,618	\$4,182,151	7.75%	\$3,777,360	-4.09%	\$3,901,238	\$123,878	3.28%
Manchester (Operating Budget)	\$15,099,835	2.94%	\$15,589,705	3.24%	\$15,909,698	\$15,909,698	2.05%	\$16,044,334	0.85%	\$16,339,528	\$295,193	1.84%
Essex (Operating Budget)	\$8,364,966	3.61%	\$8,695,830	3.96%	\$9,077,671	\$9,077,671	4.39%	\$9,434,693	3.93%	\$9,889,756	\$455,063	4.82%
Town Assessments	\$23,464,801	3.18%	\$24,285,535	3.50%	\$24,987,369	\$24,987,369	2.89%	\$25,479,028	1.97%	\$26,229,284	\$750,256	2.94%
GENERAL FUND REVENUE - OPERATING	\$27,103,174	1.73%	\$28,167,006	3.93%	\$28,925,987	\$29,169,520	3.56%	\$29,256,388	1.14%	\$30,130,522	\$874,134	2.99%
Excess & Deficiency Funds (Transfer to Stabilization)***	\$481,694	-1.52%	\$0	NM	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$27,584,868	1.67%	\$28,167,006	2.11%	\$28,925,987	\$29,169,520	3.56%	\$29,256,388	1.14%	\$30,130,522	\$874,134	2.99%
(Less: Contribution to Stabilization Fund)	(\$481,694)	-1.5%	\$0	NM	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$90,704)	NM	(\$149,910)	NM	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$27,012,470	1.76%	\$28,017,096	3.72%	\$28,925,987	\$29,169,520	4.11%	\$29,256,388	1.14%	\$30,130,522	\$874,134	2.99%
Total Operating Budget (Historical Format)	\$26,735,245	2.78%	\$28,255,703	5.69%	\$29,250,989	\$28,847,256	2.09%	\$29,656,389	1.39%	\$30,630,522	\$974,133	3.28%
(Less: School Choice)	(\$180,000)	-44.62%	(\$325,000)	80.56%	(\$325,000)	(\$325,000)	0.00%	(\$400,000)	23.08%	(\$500,000)	(\$100,000)	25.00%
General Fund Operating Budget (Restated)**	\$26,555,245	3.38%	\$27,930,703	5.18%	\$28,925,989	\$28,522,256	2.12%	\$29,256,389	1.14%	\$30,130,522	\$874,133	2.99%

*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

FY25 Budget Highlights				
	FY24	FY25	\$ Growth	% Growth
Spending	\$29,256,389	\$30,130,522	\$874,133	2.99%
Assessment	\$25,479,028	\$26,229,284	\$750,256	2.94%
Apportionment of Assessment				
Manchester	\$16,044,334	\$16,339,528	\$295,193	1.84%
Essex	\$9,434,693	\$9,889,756	\$455,063	4.82%

Manchester Essex Regional School District

Budget Summary																
DOE Account Code	Categories	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023-2024 Staffing Level	2023-2024 Budget	2023-2024 Forecast (11/1/23)	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase vs. 11/1 Forecast	% Increase vs. 11/1 Forecast	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL															
1210	Superintendent's Office*	\$245,308	1.5	\$246,992	2.0	\$286,232	\$286,999	2.0	\$297,915	\$297,915	2.0	\$305,363	\$7,448	2.5%	\$7,448	2.5%
1410	Business Office*	\$402,141	4.2	\$426,147	4.6	\$445,719	\$434,292	5.2	\$502,347	\$502,347	5.2	\$524,970	\$22,623	4.5%	\$22,623	4.5%
1450	District Technology	\$202,213	2.2	\$214,815	3.2	\$273,059	\$273,359	3.2	\$303,269	\$303,269	3.2	\$308,902	\$5,633	1.9%	\$5,633	1.9%
2110	Student Services Office*	\$246,340	2.5	\$252,294	2.0	\$229,961	\$229,897	2.0	\$228,471	\$228,470	2.0	\$234,145	\$5,675	2.5%	\$5,674	2.5%
2110	Curriculum Director	\$112,597	0.8	\$119,004	0.8	\$83,236	\$81,524	0.8	\$112,400	\$112,400	0.8	\$115,210	\$2,810	2.5%	\$2,810	2.5%
2210	Principals/Asst. Principals	\$745,919	6.0	\$772,906	6.0	\$758,375	\$755,230	6.0	\$794,991	\$772,736	6.0	\$794,810	\$22,075	2.9%	(\$181)	0.0%
2210	School Secretaries	\$262,992	5.0	\$268,872	5.0	\$277,642	\$276,551	5.0	\$284,519	\$288,573	5.0	\$291,568	\$2,995	1.0%	\$7,049	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$124,691		\$125,511		\$125,531	\$126,148		\$137,894	\$137,894		\$137,894	\$0	0.0%	\$0	0.0%
2305	Classroom Teachers	\$8,654,533	99.2	\$9,013,066	98.3	\$9,297,447	\$9,246,334	92.6	\$9,097,117	\$9,057,887	92.6	\$9,444,747	\$386,861	4.3%	\$347,630	3.8%
2310	Special Ed Teachers	\$2,640,393	33.5	\$2,934,361	32.2	\$2,867,304	\$2,843,580	31.0	\$2,881,124	\$2,866,770	31.0	\$3,013,605	\$146,835	5.1%	\$132,481	4.6%
2315	Special Ed Team Chairs	\$192,425	2.0	\$197,195	2.0	\$205,472	\$202,765	2.0	\$212,685	\$212,159	2.0	\$219,816	\$7,657	3.6%	\$7,131	3.4%
2325	Substitute Teachers	\$308,948		\$200,217		\$161,615	\$217,614		\$191,400	\$191,400		\$191,400	\$0	0.0%	\$0	0.0%
2330	Teaching Assistants*	\$626,031	23.4	\$624,641	25.6	\$753,656	\$717,956	24.4	\$740,046	\$740,046	24.4	\$759,067	\$19,021	2.6%	\$19,021	2.6%
2340	Library/Media Teachers	\$100,853	1.0	\$104,333	1.0	\$107,079	\$107,079	1.0	\$110,809	\$110,809	1.0	\$114,349	\$3,540	3.2%	\$3,540	3.2%
2440	SPED, LEP, H&H Tutors (incl. hourly services)	\$165,669	1.0	\$128,481	1.0	\$144,723	\$125,918	1.0	\$152,584	\$152,584	1.0	\$153,271	\$688	0.5%	\$688	0.5%
2710	Guidance/Adj. Counselors	\$591,426	6.8	\$599,925	8.0	\$699,934	\$696,174	8.0	\$746,992	\$721,651	8.0	\$773,099	\$51,448	7.1%	\$26,107	3.5%
2800	Psychologists	\$298,545	3.0	\$308,880	2.0	\$209,130	\$209,130	2.0	\$194,566	\$194,566	2.0	\$202,948	\$8,382	4.3%	\$8,382	4.3%
3200	Nurses	\$288,481	3.0	\$285,564	3.0	\$209,904	\$205,395	3.0	\$224,897	\$224,897	3.0	\$233,081	\$8,184	3.6%	\$8,184	3.6%
3300	Transportation/Traffic/Emergency/Title IX*	\$8,111	0.0	\$3,962	0.2	\$20,985	\$26,571	0.2	\$18,292	\$13,931	0.2	\$19,481	\$5,550	39.8%	\$1,189	6.5%
3400	Cafeteria/Recess Aides	\$71,361	0.0	\$71,887	0.0	\$64,045	\$54,048	0.0	\$78,000	\$78,000	0.0	\$60,000	(\$18,000)	-23.1%	(\$18,000)	-23.1%
3510	Athletics (Office & Coaching Stipends)*	\$288,086	1.6	\$321,979	1.1	\$319,067	\$318,014	1.1	\$338,357	\$334,014	1.1	\$345,372	\$11,358	3.4%	\$7,015	2.1%
3520	Student Activity Stipends	\$108,152		\$123,460		\$135,809	\$123,606		\$139,204	\$139,204		\$139,203	(\$1)	0.0%	(\$1)	0.0%
4110	Custodians	\$82,680	1.0	\$90,878	1.0	\$90,445	\$85,001	1.0	\$85,857	\$85,857	1.0	\$91,860	\$6,003	7.0%	\$6,002	7.0%
4220	Facilities Department	\$181,740	2.0	\$185,679	2.0	\$184,323	\$187,041	2.0	\$188,687	\$188,674	2.0	\$196,355	\$7,680	4.1%	\$7,668	4.1%
	Negotiations, Longevity, Expanded Effort	\$168,547		\$172,537		\$159,751	\$160,361		\$177,108	\$177,108		\$348,950	\$171,842	97.0%	\$171,842	97.0%
	Subtotal PERSONNEL	\$17,118,181	199.7	\$17,993,585	201.0	\$18,110,445	\$17,990,585	193.6	\$18,239,531	\$18,133,160	193.6	\$19,019,467	\$886,307	4.89%	\$779,936	4.28%

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

Budget Summary																
DOE Account Code	Category	2020-2021 Expended	% Increase	2021-2022 Expended	% Increase	2022-2023 Budget	2022-2023 Expended	% Increase	2023-2024 Budget	2023-2024 Forecast (11/1/23)	% Increase vs. Prior Budget	2024-2025 Budget	\$ Increase vs. 11/1 Forecast	% Increase vs. 11/1 Forecast	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES															
1000	District Admin. Expenses	\$278,427	30.9%	\$299,234	7.5%	\$392,369	\$411,666	37.6%	\$325,026	\$325,026	-17.2%	\$334,818	\$9,792	3.0%	\$9,792	3.0%
2000	Bldg. Instr.Supplies/Equip	\$226,673	-7.6%	\$250,965	10.7%	\$278,424	\$266,553	6.2%	\$303,861	\$303,861	9.1%	\$304,213	\$352	0.1%	\$352	0.1%
2100	SPED Admin. Expenses	\$24,794	-14.5%	\$21,081	-15.0%	\$31,600	\$26,496	-25.7%	\$30,500	\$30,500	-3.5%	\$30,855	\$355	1.2%	\$355	1.2%
2210	Bldg. Admin. Expenses	\$29,757	-19.7%	\$45,128	51.7%	\$46,565	\$42,731	-5.3%	\$48,100	\$48,100	3.3%	\$50,150	\$2,050	4.3%	\$2,050	4.3%
2300	SPED Contracted Services	\$211,494	31.0%	\$182,473	-13.7%	\$291,485	\$255,725	-40.1%	\$310,000	\$310,000	6.4%	\$250,000	(\$60,000)	-19.4%	(\$60,000)	-19.4%
2350	Professional Development	\$37,060	-51.3%	\$48,638	31.2%	\$58,500	\$44,303	-8.9%	\$46,500	\$46,500	-20.5%	\$60,700	\$14,200	30.5%	\$14,200	30.5%
2400	New Curriculum Materials	\$40,584	-323.8%	\$69,440	71.1%	\$42,000	\$42,157	-39.3%	\$70,000	\$70,000	66.7%	\$70,300	\$300	0.4%	\$300	0.4%
2451	Instructional Technology**	\$320,519	12.6%	\$304,299	-5.1%	\$342,962	\$288,355	-5.2%	\$338,221	\$338,221	-1.4%	\$338,221	\$0	0.0%	\$0	0.0%
3200	Health Expenses	\$3,715	23.2%	\$13,228	256.1%	\$13,050	\$12,252	-7.4%	\$6,800	\$6,800	-47.9%	\$8,000	\$1,200	17.6%	\$1,200	17.6%
3300	Transportation/Traffic/Security	\$353,555	2.8%	\$301,087	-14.8%	\$222,073	\$232,185	-22.9%	\$368,911	\$368,911	66.1%	\$384,848	\$15,937	4.3%	\$15,937	4.3%
3300	SPED Transportation	\$253,485	-24.6%	\$618,044	143.8%	\$724,310	\$671,639	8.7%	\$785,757	\$785,757	8.5%	\$781,512	(\$4,245)	-0.5%	(\$4,245)	-0.5%
3500	Athletics/Student Activities	\$32,489	-76.8%	\$95,105	192.7%	\$116,500	\$99,352	4.5%	\$94,000	\$94,000	-19.3%	\$99,500	\$5,500	5.9%	\$5,500	5.9%
4100	Utilities	\$549,389	22.6%	\$622,719	13.3%	\$765,695	\$705,334	13.3%	\$805,700	\$805,700	5.2%	\$785,700	(\$20,000)	-2.5%	(\$20,000)	-2.5%
4110	Custodial Supplies	\$45,491	-18.5%	\$62,421	37.2%	\$60,000	\$65,698	5.3%	\$65,000	\$65,000	8.3%	\$68,000	\$3,000	4.6%	\$3,000	4.6%
4200	Maintenance	\$709,114	0.1%	\$781,013	10.1%	\$847,886	\$812,544	4.0%	\$869,535	\$869,535	2.6%	\$909,368	\$39,833	4.6%	\$39,833	4.6%
5000	Insurance & Other Benefits	\$5,180,977	4.6%	\$4,985,792	-3.8%	\$5,371,579	\$5,355,588	7.4%	\$5,757,747	\$5,757,746	7.2%	\$5,889,391	\$131,645	2.3%	\$131,644	2.3%
7000	Facility Capital Expense	\$108,726	70.7%	\$69,608	-36.0%	\$95,752	\$77,611	11.5%	\$68,000	\$68,000	-29.0%	\$68,000	\$0	0.0%	\$0	0.0%
9100	SPED Tuition-Out/Summer	\$1,210,814	7.4%	\$1,238,857	2.3%	\$1,439,794	\$1,446,480	16.8%	\$1,123,200	\$1,123,200	-22.0%	\$1,177,479	\$54,279	4.8%	\$54,279	4.8%
	Subtotal OPERATIONS	\$9,617,064	2.5%	\$10,009,129	4.1%	\$11,140,543	\$10,856,671	8.5%	\$11,416,858	\$11,416,857	2.5%	\$11,611,055	\$194,198	1.70%	\$194,197	1.70%
	TOTAL	\$26,735,245	2.8%	\$28,002,713	4.7%	\$29,250,989	\$28,847,256	3.0%	\$29,656,389	\$29,550,017	1.4%	\$30,630,522	\$1,080,505	3.66%	\$974,133	3.28%
	(Less: Funded Outside of General Fund)*	(\$180,000)		(\$325,000)		(\$325,000)	(\$325,000)		(\$400,000)	(\$400,000)		(\$500,000)	(\$100,000)	25.0%	(\$100,000)	25.0%
	Plus: General Fund Transfer to close Food Service Deficit			\$24,763												
	Plus: General Fund Transfer to close COVID Deficit			\$228,053												
	Plus: General Fund Transfer to close Athletics Deficit															
	General Fund Operating Spending	\$26,555,245	2.9%	\$27,930,529	5.2%	\$28,925,989	\$28,522,256	2.1%	\$29,256,389	\$29,150,017	1.1%	\$30,130,522	\$980,505	3.36%	\$874,133	2.99%
	Contribution to fund Memorial Feasibility	\$0		\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	
	Contribution to Stabilization Fund	\$481,694		\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	
	Total Budgetary Use of Funds	\$27,036,939	2.8%	\$27,930,529	3.3%	\$28,925,989	\$28,522,256	2.1%	\$29,256,389	\$29,150,017	1.1%	\$30,130,522	\$980,505	3.36%	\$874,133	2.99%

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

Manchester Essex Regional School District

Essex Elementary															
DOE Account Code	Category	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023-2024 Staffing Level	2023-2024 Budget	% Increase vs. Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
2210	Principal	1.0	\$130,896	1.0	\$134,129	1.0	\$112,445	\$109,521	1.0	\$133,250	18.5%	1.0	\$136,581	\$3,331	2.5%
2210	Secretary	1.0	\$52,531	1.0	\$53,844	1.0	\$55,191	\$55,190	1.0	\$56,570	2.5%	1.0	\$57,985	\$1,415	2.5%
2305	Classroom Teachers	16.5	\$1,431,093	17.1	\$1,515,080	16.3	\$1,539,133	\$1,539,349	16.7	\$1,579,552	2.6%	16.7	\$1,689,603	\$110,051	7.0%
2310	Special Ed Teachers	5.8	\$479,059	5.7	\$467,168	5.6	\$488,588	\$481,617	5.3	\$530,244	8.5%	5.3	\$529,057	(\$1,187)	-0.2%
2315	Special Ed Team Chair	0.4	\$37,415	0.4	\$38,350	0.4	\$39,309	\$39,309	0.4	\$40,701	3.5%	0.4	\$43,963	\$3,262	8.0%
2325	Substitutes		\$11,625		\$16,140		\$10,028	\$19,058		\$39,100	289.9%		\$39,100	\$0	0.0%
2330	Teaching Assistants	8.8	\$246,001	7.2	\$264,242	7.0	\$212,979	\$224,035	7.0	\$215,614	1.2%	7.0	\$221,004	\$5,390	2.5%
2340	Library/Media Teacher	0.5	\$40,169	0.4	\$41,173	0.4	\$42,832	\$42,832	0.4	\$44,324	3.5%	0.4	\$45,740	\$1,416	3.2%
2710	Adjustment Counselor	1.0	\$81,819	1.0	\$86,178	1.0	\$91,295	\$88,221	1.0	\$97,324	6.6%	1.0	\$98,855	\$1,531	1.6%
2800	Psychologist**	1.0	\$103,419	1.0	\$105,967	0.4	\$43,432	\$43,432	0.4	\$44,324	2.1%	0.4	\$46,340	\$2,016	4.5%
3200	Nurse	1.0	\$98,848	1.0	\$59,893	1.0	\$59,844	\$59,844	1.0	\$63,343	5.8%	1.0	\$67,007	\$3,664	5.8%
3400	Cafeteria/Recess Aides		\$20,252		\$22,083		\$15,086	\$16,441		\$23,000	52.5%		\$18,000	(\$5,000)	-21.7%
3520	Student Activity Stipends		\$2,967		\$10,434		\$13,906	\$11,685		\$14,254	2.5%		\$14,254	\$0	0.0%
4110	Custodians		\$0			0.0	\$0	\$0		\$0	NM			\$0	NM
	Subtotal PERSONNEL	37.0	\$2,736,092	35.8	\$2,814,681	34.1	\$2,724,067	\$2,730,533	34.2	\$2,881,599	5.8%	34.2	\$3,007,488	\$125,889	4.4%
	OPERATING EXPENSES														
2000	Instructional Supplies		\$42,655		\$48,088		\$56,432	\$55,244		\$60,495	7.2%		\$57,412	(\$3,083)	-5.1%
2210	Administrative Expenses		\$1,931		\$1,874		\$4,750	\$1,675		\$4,850	2.1%		\$9,800	\$4,950	102.1%
2451	Instructional Technology		\$69,896		\$67,711		\$88,673	\$81,983		\$88,673	0.0%		\$88,673	\$0	0.0%
3520	Student Activities		\$0		\$2,419		\$10,000	\$4,782		\$0	NM		\$0	\$0	NM
4100	Utilities		\$109,213		\$117,736		\$181,746	\$149,596		\$183,000	0.7%		\$173,000	(\$10,000)	-5.5%
	Subtotal OPERATIONS		\$223,695		\$237,829		\$341,601	\$293,280		\$337,018	-1.3%		\$328,885	(\$8,133)	-2.4%
	TOTAL		\$2,959,787		\$3,052,510		\$3,065,668	\$3,023,813		\$3,218,617	5.0%		\$3,336,373	\$117,756	3.7%

*Interim part-time principal in FY23 to be replaced with permanent new hire in FY25

**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

Memorial School															
DOE Account Code	Category	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023-2024 Staffing Level	2023-2024 Budget	% Increase vs. Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
PERSONNEL															
2210	Principal	1.0	\$135,519	1.0	\$138,869	1.0	\$142,303	\$142,303	1.0	\$145,823	2.5%	1.0	\$149,431	\$3,608	2.5%
2210	Secretary	1.0	\$51,166	1.0	\$51,250	1.0	\$52,531	\$52,531	1.0	\$53,845	2.5%	1.0	\$55,191	\$1,346	2.5%
2305	Classroom Teachers	22.5	\$1,971,026	22.5	\$2,084,873	21.7	\$2,064,203	\$2,045,701	18.5	\$1,977,907	-4.2%	18.5	\$1,952,764	(\$25,143)	-1.3%
2310	Special Ed Teachers	12.3	\$922,993	13.2	\$1,148,635	12.2	\$1,080,420	\$1,122,957	11.4	\$1,186,177	9.8%	11.4	\$1,098,875	(\$87,301)	-7.4%
2315	Special Ed Team Chair	0.6	\$56,122	0.6	\$57,525	0.6	\$62,311	\$59,604	0.6	\$64,494	3.5%	0.6	\$65,945	\$1,451	2.2%
2325	Substitutes		\$32,224		\$27,431		\$53,235	\$55,780		\$77,100	44.8%		\$77,100	\$0	0.0%
2330	Teaching Assistants	6.7	\$192,258	7.2	\$251,087	8.1	\$235,729	\$233,998	6.0	\$179,305	-23.9%	6.0	\$183,787	\$4,482	2.5%
2340	Library/Media Teacher	1.0	\$60,684	0.6	\$63,160	0.6	\$64,247	\$64,247	0.6	\$66,485	3.5%	0.6	\$68,609	\$2,124	3.2%
2710	Adjustment Counselor	0.8	\$67,176	0.8	\$55,528	1.0	\$59,473	\$59,473	1.0	\$67,095	12.8%	1.0	\$71,469	\$4,374	6.5%
2800	Psychologist**	1.0	\$103,419	1.0	\$106,132	0.6	\$65,147	\$65,147	0.6	\$67,985	4.4%	0.6	\$69,509	\$1,524	2.2%
3200	Nurse	1.0	\$77,217	1.0	\$79,147	1.0	\$81,126	\$81,126	1.0	\$83,644	3.1%	1.0	\$85,526	\$1,882	2.3%
3400	Cafeteria/Recess Aides		\$38,910		\$31,339		\$28,788	\$26,047		\$35,000	21.6%		\$28,000	(\$7,000)	-20.0%
3520	Student Activity Stipends		\$4,614		\$8,229		\$10,558	\$9,037		\$10,822	2.5%		\$10,822	\$0	0.0%
4110	Custodians				\$0						NM			\$0	NM
Subtotal PERSONNEL		47.9	\$3,713,329	48.9	\$4,103,204	47.7	\$4,000,072	\$4,017,950	41.7	\$4,015,681	0.4%	41.7	\$3,917,028	(\$98,653)	-2.5%
OPERATING EXPENSES															
2000	Instructional Supplies		\$77,432		\$62,517		\$64,800	\$60,284		\$71,400	10.2%		\$74,851	\$3,451	4.8%
2210	Administrative Expenses		\$6,967		\$9,366		\$8,015	\$13,550		\$13,150	64.1%		\$12,250	(\$900)	-6.8%
2451	Instructional Technology		\$42,968		\$36,453		\$49,499	\$36,211		\$50,181	1.4%		\$50,181	\$0	0.0%
3520	Student Activities		\$0		\$5,134		\$10,000	\$5,149		\$0	NM		\$0	\$0	NM
4100	Utilities		\$127,243		\$179,891		\$255,094	\$186,473		\$258,200	1.2%		\$216,700	(\$41,500)	-16.1%
Subtotal OPERATIONS			\$254,611		\$293,362		\$387,408	\$301,668		\$392,931	1.4%		\$353,982	(\$38,949)	-9.9%
TOTAL			\$3,967,939		\$4,396,566		\$4,387,480	\$4,319,618		\$4,408,612	0.5%		\$4,271,010	(\$137,602)	-3.1%

**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

Middle School															
DOE Account Code	Category	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023-2024 Staffing Level	2023-2024 Budget	% Increase vs. Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
2210	Principal & Dean of Students	2.0	\$229,570	2.0	\$235,271	2.0	\$241,116	\$241,115	2.0	\$247,107	2.5%	2.0	\$252,073	\$4,966	2.0%
2210	Secretary	1.0	\$47,594	1.0	\$49,284	1.0	\$50,003	\$50,004	1.0	\$51,253	2.5%	1.0	\$52,534	\$1,281	2.5%
2305	Classroom Teachers	21.4	\$1,812,125	21.5	\$1,786,275	21.3	\$1,929,174	\$1,902,234	20.9	\$1,986,702	3.0%	20.9	\$2,083,118	\$96,416	4.9%
2310	Special Ed Teachers*	9.2	\$830,906	9.4	\$887,900	9.6	\$849,076	\$816,844	9.6	\$784,913	-7.6%	9.6	\$924,353	\$139,441	17.8%
2315	MS/HS Special Ed Team Chair	0.5	\$49,424	0.5	\$50,660	0.5	\$51,926	\$51,926	0.5	\$53,745	3.5%	0.5	\$54,954	\$1,209	2.2%
2325	Substitutes		\$246,973		\$82,801		\$53,665	\$50,188		\$41,100	-23.4%		\$41,100	\$0	0.0%
2330	Teaching Assistants	4.0	\$85,959	4.0	\$112,476	4.5	\$131,071	\$117,380	3.4	\$102,947	-21.5%	3.4	\$107,345	\$4,398	4.3%
2710	Guidance Counselors	1.0	\$61,582	1.0	\$65,671	1.0	\$69,927	\$69,927	1.0	\$74,354	6.3%	1.0	\$78,765	\$4,411	5.9%
2800	Psychologist**	1.0	\$91,707	1.0	\$96,781	0.6	\$60,331	\$60,331	0.6	\$64,225	6.5%	0.6	\$52,259	(\$11,966)	-18.6%
3400	Cafeteria/Recess Aides		\$12,198		\$18,465		\$20,171	\$11,560		\$20,000	-0.8%		\$14,000	(\$6,000)	-30.0%
3520	Student Activities Stipends		\$12,417		\$19,988		\$18,936	\$13,602		\$19,409	2.5%		\$19,409	(\$0)	0.0%
	Subtotal PERSONNEL	40.1	\$3,480,456	40.4	\$3,405,572	40.5	\$3,475,397	\$3,385,111	39.0	\$3,445,754	-0.9%	39.0	\$3,679,910	\$234,156	6.8%
	OPERATING EXPENSES														
2000	Instructional Supplies		\$28,134		\$31,801		\$52,692	\$34,942		\$49,230	-6.6%		\$45,100	(\$4,130)	-8.4%
2210	Administrative Expenses		\$1,852		\$4,383		\$7,400	\$8,007		\$7,000	-5.4%		\$7,000	\$0	0.0%
2451	Instructional Technology		\$116,970		\$110,815		\$115,309	\$83,352		\$109,887	-4.7%		\$109,887	\$0	0.0%
3520	Student Activities		\$3,093		\$10,993		\$11,500	\$5,688		\$9,000	-21.7%		\$10,000	\$1,000	11.1%
	Subtotal OPERATIONS		\$150,049		\$157,992		\$186,901	\$131,989		\$175,117	-6.3%		\$171,987	(\$3,130)	-1.8%
	TOTAL		\$3,630,504		\$3,563,565		\$3,662,298	\$3,517,100		\$3,620,871	-1.1%		\$3,851,897	\$231,026	6.4%

*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

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

Manchester Essex Regional School District

High School															
DOE Account Code	Category	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023-2024 Staffing Level	2023-2024 Budget	% Increase vs. Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
2210	Principal & Assistant Principal	2.0	\$249,934	2.0	\$264,637	2.0	\$262,511	\$262,291	2.0	\$268,811	2.4%	2.0	\$256,725	(\$12,086)	-4.5%
2210	Secretaries	2.0	\$111,701	2.0	\$114,494	2.0	\$117,355	\$117,356	2.0	\$120,289	2.5%	2.0	\$123,296	\$3,007	2.5%
2305	Classroom Teachers	38.5	\$3,440,289	38.1	\$3,626,838	39.1	\$3,764,937	\$3,759,049	36.5	\$3,615,775	-4.0%	36.5	\$3,719,262	\$103,488	2.9%
2310	Special Ed Teachers*	5.2	\$407,435	5.2	\$430,657	4.8	\$449,220	\$422,163	4.8	\$394,144	-12.3%	4.8	\$461,320	\$67,176	17.0%
2315	MS/HS Special Ed Team Chair	0.5	\$49,464	0.5	\$50,660	0.5	\$51,926	\$51,926	0.5	\$53,745	3.5%	0.5	\$54,954	\$1,209	2.2%
2325	Substitutes		\$18,126		\$73,845		\$44,686	\$92,588		\$34,100	-23.7%		\$34,100	\$0	0.0%
2330	Teaching Assistants	5.0	\$101,814	5.0	\$196,835	6.0	\$173,877	\$142,544	8.0	\$242,180	39.3%	8.0	\$246,931	\$4,751	2.0%
2340	Library/Media Coordinator		\$0				\$0				NM		\$0	\$0	NM
2710	Guidance Counselors	3.0	\$280,427	3.0	\$292,074	3.0	\$306,420	\$305,734	3.0	\$327,432	6.9%	3.0	\$335,878	\$8,446	2.6%
2710	Adjustment Counselor	1.0	\$100,422	1.0	\$100,474	2.0	\$172,819	\$172,819	2.0	\$180,787	4.6%	2.0	\$188,132	\$7,345	4.1%
2800	Psychologist**	0.0	\$0	0.0	\$0	0.4	\$40,220	\$40,220	0.4	\$42,816	6.5%	0.4	\$34,840	(\$7,977)	-18.6%
3200	Nurse	1.0	\$98,848	1.0	\$101,319	1.0	\$55,134	\$55,134	1.0	\$61,349	11.3%	1.0	\$70,548	\$9,199	15.0%
3510	Athletics (including coaching stipends)	1.6	\$288,086	1.6	\$321,979	1.1	\$319,067	\$318,014	1.1	\$338,357	6.0%	1.1	\$345,372	\$7,015	2.1%
3520	Student Activities Stipends		\$88,154		\$84,810		\$92,409	\$89,282		\$94,719	2.5%		\$94,719	(\$0)	0.0%
4110	Custodians (incl. summer staffing)	1.0	\$82,680	1.0	\$90,878	1.0	\$90,445	\$85,001	1.0	\$85,857	-5.1%	1.0	\$91,860	\$6,002	7.0%
	Subtotal PERSONNEL	60.8	\$5,317,379	60.4	\$5,749,501	62.9	\$5,941,027	\$5,914,120	62.3	\$5,860,362	-1.4%	62.3	\$6,057,937	\$197,574	3.4%
	OPERATING EXPENSES														
2000	Instructional Supplies		\$48,812		\$68,391		\$69,400	\$68,619		\$79,336	14.3%		\$78,250	(\$1,086)	-1.4%
2210	Administrative Expenses		\$19,007		\$29,504		\$26,400	\$19,499		\$23,100	-12.5%		\$21,100	(\$2,000)	-8.7%
2451	Instructional Technology		\$90,684		\$89,320		\$89,481	\$86,810		\$89,481	0.0%		\$89,481	\$0	0.0%
3510	Athletic Supplies & Services		\$18,621		\$46,124		\$60,000	\$58,614		\$60,000	0.0%		\$64,500	\$4,500	7.5%
3520	Student Activities		\$10,775		\$30,434		\$25,000	\$25,119		\$25,000	0.0%		\$25,000	\$0	0.0%
4100	MSHS Utilities		\$312,934		\$325,091		\$328,855	\$369,265		\$364,500	10.8%		\$396,000	\$31,500	8.6%
	Subtotal OPERATIONS		\$500,833		\$588,864		\$599,136	\$627,925		\$641,417	7.1%		\$674,331	\$32,914	5.1%
	TOTAL		\$5,818,212		\$6,338,365		\$6,540,163	\$6,542,045		\$6,501,779	-0.6%		\$6,732,268	\$230,488	3.5%

*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

District															
DOE Account Code	Category	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023-2024 Staffing Level	2023-2024 Budget	% Increase vs. Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
1110	School Committee Secretary		\$6,763		\$2,650		\$8,250	\$9,018		\$7,000	-15.2%		\$7,175	\$175	2.5%
1210	Superintendent	1.0	\$204,468	1.0	\$209,580	1.0	\$214,820	\$214,820	1.0	\$220,190	2.5%	1.0	\$225,695	\$5,505	2.5%
1210/1410/2110	Central Office Secretary	0.5	\$34,077	0.5	\$34,762	1.0	\$63,162	\$63,161	1.0	\$70,725	12.0%	1.0	\$72,493	\$1,768	2.5%
1410	Business Manager	1.0	\$155,163	1.0	\$158,917	1.0	\$162,764	\$162,765	1.0	\$166,709	2.4%	1.0	\$170,751	\$4,042	2.4%
1410	Treasurer	0.2	\$26,761	0.2	\$27,430	0.2	\$28,116	\$28,116	0.2	\$28,819	2.5%	0.2	\$30,750	\$1,931	6.7%
1410	Business Office	3.0	\$220,217	3.0	\$239,800	3.4	\$254,839	\$243,411	4.0	\$306,819	20.4%	4.0	\$323,469	\$16,650	5.4%
1450	Network Administrator	1.0	\$54,708	1.0	\$97,939	1.0	\$116,800	\$116,800	1.0	\$117,670	0.7%	1.0	\$120,612	\$2,942	2.5%
1450	Data Analyst	0.0	\$38,250		\$87,125	1.0	\$89,303	\$89,303	1.0	\$91,536	2.5%	1.0	\$93,824	\$2,288	2.5%
1450	Computer Technician	1.0	\$81,106	1.0	\$0	1.0	\$46,875	\$46,875	1.0	\$64,063	36.7%	1.0	\$65,664	\$1,601	2.5%
	Subtotal PERSONNEL	7.7	\$821,512	7.7	\$858,203	9.6	\$984,929	\$974,269	10.2	\$1,073,531	9.0%	10.2	\$1,110,433	\$36,902	3.4%
	OPERATING EXPENSES														
1000	Administrators' Prof. Dev.		\$4,763		\$11,785		\$10,000	\$12,060		\$13,500	35.0%		\$13,500	\$0	0.0%
1110	School Committee Expenses*		\$20,188		\$21,692		\$21,900	\$21,033		\$21,900	0.0%		\$21,900	\$0	0.0%
1210	Office Supplies & Postage		\$9,328		\$7,317		\$10,000	\$11,728		\$9,500	-5.0%		\$12,000	\$2,500	26.3%
1210	District Admin. Contracted Services*		\$59,289		\$48,026		\$83,000	\$107,791		\$60,000	-27.7%		\$65,000	\$5,000	8.3%
1410	Admin. Software & Support*		\$106,195		\$130,019		\$95,008	\$88,754		\$95,508	0.5%		\$97,800	\$2,292	2.4%
1430	Legal Services		\$53,718		\$29,757		\$65,000	\$72,843		\$65,000	0.0%		\$65,000	\$0	0.0%
1450	Technology Equipment**		\$23,173		\$47,998		\$101,461	\$95,975		\$53,618	-47.2%		\$53,618	\$0	0.0%
5100	Essex Regional Retirement		\$578,315		\$598,339		\$668,206	\$667,994		\$734,793	10.0%		\$793,577	\$58,784	8.0%
5200	Health & Life Insurance*** - Active		\$2,583,773		\$2,432,214		\$2,630,613	\$2,620,048		\$2,733,996	3.9%		\$2,725,350	(\$8,646)	-0.3%
5250	Health & Life Insurance -Retirees		\$1,026,696		\$964,722		\$998,036	\$977,679		\$1,068,438	7.1%		\$1,137,250	\$68,812	6.4%
5250	OPEB Trust Contribution		\$550,088		\$530,436		\$580,000	\$578,666		\$623,580	7.5%		\$692,725	\$69,145	11.1%
5260	Medicare Expense		\$244,538		\$260,839		\$271,557	\$260,511		\$272,905	0.5%		\$273,489	\$584	0.2%
5200	Other Insurance		\$197,567		\$199,241		\$223,167	\$250,690		\$324,034	45.2%		\$267,000	(\$57,034)	-17.6%
	Subtotal OPERATIONS		\$5,457,630		\$5,282,387		\$5,757,948	\$5,765,772		\$6,076,772	5.5%		\$6,218,209	\$141,437	2.3%
	TOTAL		\$6,279,143		\$6,140,590		\$6,742,877	\$6,740,042		\$7,150,303	6.0%		\$7,328,642	\$178,338	2.5%
<p>*FY21 Budget reflects reclassification, per DESE accounting updates for a) District Admin. Contracted, b) Admin. Software & Support and c) School Committee</p> <p>**One-time IT network upgrades performed in FY23</p> <p>*** General Fund expenditure offset by annual School Choice funding.</p>															
	General Fund		\$2,403,773		\$2,107,214		\$2,305,613	\$2,295,048		\$2,333,996			\$2,225,350		
	School Choice		\$180,000		\$325,000		\$325,000	\$325,000		\$400,000			\$500,000		
	Total Health Insurance - Active Employees		\$2,583,773		\$2,432,214		\$2,630,613	\$2,620,048		\$2,733,996			\$2,725,350		

Manchester Essex Regional School District

Student Services / Special Education															
DOE Account Code	Category	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023-2024 Staffing Level	2023-2024 Budget	% Increase vs. Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
2100	PERSONNEL*														
2100	Student Services Director	1.0	\$144,436	1.0	\$148,009	1.0	\$151,673	\$151,672	1.0	\$155,427	2.5%	1.0	\$159,275	\$3,848	2.5%
2100	Student Services Secretary	1.0	\$67,827	1.0	\$69,523	1.0	\$78,288	\$78,225	1.0	\$73,044	-6.7%	1.0	\$74,870	\$1,826	2.5%
2100	Student Services Data Admin	0.5	\$34,077	0.5	\$34,762		\$0	\$0		\$0	NM		\$0	\$0	NM
2300	Special Education Extended Services		\$13,670		\$13,070		\$20,000	\$3,298		\$20,000	0.0%		\$18,000	(\$2,000)	-10.0%
2440	Special Education Tutors**	1.0	\$45,103		\$2,952		\$0	\$0		\$0	NM		\$0	\$0	NM
	Subtotal PERSONNEL	3.5	\$305,113	2.5	\$268,316	2.0	\$249,961	\$233,195	2.0	\$248,471	-0.6%	2.0	\$252,145	\$3,674	1.5%
2100	OPERATING EXPENSES														
2100	Legal Fees		\$23,131		\$18,735		\$26,500	\$26,421		\$26,500	0.0%		\$28,355	\$1,855	7.0%
2100	Administrative Expenses & Travel		\$1,663		\$2,346		\$5,100	\$75		\$4,000	-21.6%		\$2,500	(\$1,500)	-37.5%
2300	Contracted Services (OT/PT, Speech, etc.)		\$211,494		\$182,473		\$291,485	\$255,725		\$310,000	6.4%		\$250,000	(\$60,000)	-19.4%
2300	Summer Program		\$37,869		\$58,568		\$74,000	\$73,660		\$81,000	9.5%		\$79,000	(\$2,000)	-2.5%
2400	SPED Equipment & Instructional Supplies		\$17,966		\$26,782		\$21,600	\$27,684		\$25,400	17.6%		\$23,100	(\$2,300)	-9.1%
2720	Special Education Testing		\$11,674		\$12,303		\$13,000	\$10,617		\$13,000	0.0%		\$13,000	\$0	0.0%
3300	Special Ed OOD & Homeless Transportation		\$253,485		\$618,044		\$724,310	\$671,639		\$785,757	8.5%		\$781,512	(\$4,245)	-0.5%
9100	Tuition Out & Contingency***		\$1,172,945		\$1,180,289		\$1,365,794	\$1,372,820		\$1,042,200	-23.7%		\$1,098,479	\$56,279	5.4%
	Subtotal OPERATIONS		\$1,730,227		\$2,099,540		\$2,521,789	\$2,438,640		\$2,287,857	-9.3%		\$2,275,946	(\$11,911)	-0.5%
	TOTAL		\$2,035,340		\$2,367,856		\$2,771,750	\$2,671,835		\$2,536,328	-8.5%		\$2,528,091	(\$8,237)	-0.3%
<i>*Special Education instructional staff budgeted at individual school level</i> <i>**Hourly tutoring services moved to IDEA grant in FY22 and eliminated for FY23 as part of budgetary reductions.</i> <i>**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:</i>															
			2020-2021 Expended		2021-2022 Expended		2022-2023 Budget	2022-2023 Expended		2023-2024 Budget	% Inc.		2023-2024 Budget	\$ Inc.	% Inc.
	Budget Funded Tuition Out (above)		\$1,172,945		\$1,180,289		\$1,365,794	\$1,372,820		\$1,042,200	-23.7%		\$1,098,479	\$56,279	5.4%
	Circuit Breaker & Grant Funded Tuitions		\$124,251		\$329,365		\$655,765	\$509,962		\$1,175,973	79.3%		\$1,247,892	\$71,919	6.1%
	Pre-Paid in Prior Year		\$329,410		\$219,732		\$150,000	\$244,065		\$150,000	0.0%		\$150,000	\$0	0.0%
	(Less: Prepayments of Next Year)		(\$219,732)		(\$244,065)		\$0	(\$311,563)		\$0	NM		\$0	\$0	NM
	Annual Cost of Tuitions		\$1,406,874		\$1,485,321		\$2,171,559	\$1,815,284		\$2,368,173	9.1%		\$2,496,371	\$128,198	5.4%

Manchester Essex Regional School District

Districtwide Instructional Services															
DOE Account Code	Category	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023-2024 Staffing Level	2023-2024 Budget	% Increase vs. Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
2100	Curriculum & Instructional Technology Director	1.0	\$140,746	1.0	\$148,755	1.0	\$104,046	\$101,905	1.0	\$150,000	44.2%	1.0	\$144,013	(\$5,988)	-4.0%
2210	Substitute Building Secretaries		\$0		\$0		\$2,563	\$1,470		\$2,563	0.0%		\$2,563	\$0	0.0%
2300	Dept. Heads/Team/Curr Leaders		\$99,119		\$100,350		\$99,599	\$99,504		\$107,214	7.6%		\$107,214	\$0	0.0%
2300	Cohort Coaches		\$8,601		\$10,075		\$8,479	\$9,036		\$10,741	26.7%		\$10,741	\$0	0.0%
2300	Prof. Dvlpmt Committee/MERSD-U		\$16,971		\$15,085		\$17,454	\$17,607		\$19,940	14.2%		\$19,940	\$0	0.0%
2300	Longevity		\$138,547		\$142,537		\$150,050	\$129,701		\$140,164	-6.6%		\$157,700	\$17,536	12.5%
2440	ELL Coordinator	1.0	\$85,730	1.0	\$90,538	1.0	\$100,241	\$100,241	1.0	\$107,490	7.2%	1.0	\$110,177	\$2,687	2.5%
2440	Tutors (LEP, 504, H&H, etc.)		\$21,166		\$21,921		\$24,482	\$22,379		\$25,094	2.5%		\$25,094	\$0	0.0%
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		\$0		\$0		\$1,250	\$660		\$6,944	455.5%		\$1,250	(\$5,694)	-82.0%
	Subtotal PERSONNEL	2.0	\$540,880	2.0	\$559,262	2.0	\$538,162	\$512,503	2.0	\$600,148	11.5%	2.0	\$608,690	\$8,542	1.4%
	OPERATING EXPENSES														
2300	Curriculum Office Supplies														
2300	Curriculum Development Office		\$1,774		\$2,639		\$6,000	\$1,482		\$6,000	0.0%		\$6,000	\$0	0.0%
2400	Curriculum/Technology Small Capital*		\$40,584		\$69,440		\$42,000	\$42,157		\$70,000	66.7%		\$70,300	\$300	0.4%
2440	Tutor Supplies		\$0		\$1,082		\$3,500	\$9,163		\$5,000	42.9%		\$12,500	\$7,500	150.0%
2450	District Wide Professional Development		\$34,260		\$46,059		\$52,500	\$39,053		\$46,000	-12.4%		\$60,000	\$14,000	30.4%
	Subtotal OPERATIONS		\$79,419		\$121,798		\$109,500	\$97,105		\$127,000	16.0%		\$149,000	\$22,000	17.3%
	TOTAL		\$620,299		\$681,060		\$647,662	\$609,608		\$727,148	12.3%		\$757,690	\$30,542	4.2%

*FY23 Interim Curriculum Director was part-time, replaced by new, permanent full-time Director in FY24

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

Manchester Essex Regional School District

Non-Instructional Services															
DOE Account Code	Category	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023-2024 Staffing Level	2023-2024 Budget	% Increase vs. Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
3000	Title IX Coordinator		\$5,000		\$962		\$0	\$0		\$0	NM		\$0	\$0	NM
3200	Nurse Substitutes		\$13,568		\$45,205		\$13,800	\$9,291		\$10,000	-27.5%		\$10,000	\$0	0.0%
3300	Bus Drivers										#DIV/0!			\$0	#DIV/0!
3300	Transportation Administrative Assistant					0.2	\$12,111	\$19,186	0.2	\$13,792	NM	0.2	\$14,981	\$1,189	8.6%
3600	Emergency Response Liaison		\$3,000		\$3,000		\$3,000	\$3,000		\$3,000	0.0%		\$3,000	\$0	0.0%
5500	Crossing Guards		\$111		\$0		\$5,874	\$4,385		\$1,500	-74.5%		\$1,500	\$0	0.0%
	Subtotal PERSONNEL	0.0	\$21,679	0.0	\$49,167	0.2	\$34,785	\$35,862	0.2	\$28,292	-18.7%	0.2	\$29,481	\$1,189	4.2%
	OPERATING EXPENSES														
3200	School Physician		\$0		\$10,000		\$3,000	\$2,500		\$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		\$3,715		\$3,228		\$10,050	\$9,752		\$3,800	-62.2%		\$5,000	\$1,200	31.6%
3300	Transportation Contracted Services*		\$297,477		\$249,594		\$152,073	\$163,104		\$306,600	101.6%		\$315,348	\$8,748	2.9%
3300	Transportation Maint. & Supplies													\$0	
3600	School Security Contracted		\$56,077		\$51,492		\$70,000	\$69,081		\$62,311	-11.0%		\$69,500	\$7,189	11.5%
	Subtotal OPERATIONS		\$357,269		\$314,314		\$235,623	\$244,437		\$376,211	59.7%		\$393,348	\$17,137	4.6%
	TOTAL		\$378,948		\$363,481		\$270,408	\$280,299		\$404,503	49.6%		\$422,829	\$18,326	4.5%
*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		\$297,477		\$249,594		\$152,073	\$163,104		\$306,600			\$315,348		
	Transportation Stabilization Revolving		\$97,922		\$90,704		\$149,910	\$149,910							
	Total Contracted Transportation		\$395,399		\$340,298		\$301,983	\$313,014		\$306,600			\$315,348		

Manchester Essex Regional School District

Facilities															
DOE Account Code	Category	2020- 2021 Staffing Level	2020-2021 Expended	2021- 2022 Staffing Level	2021-2022 Expended	2022- 2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023- 2024 Staffing Level	2023-2024 Budget	% Increase vs. Prior Budget	2024- 2025 Staffing Level	2024-2025 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	PERSONNEL														
4200	Facilities Manager	1.0	\$111,163	1.0	\$113,892	1.0	\$116,689	\$116,689	1.0	\$119,556	2.5%	1.0	\$122,495	\$2,939	2.5%
4200	Maintenance Technician	1.0	\$70,577	1.0	\$71,787	1.0	\$67,634	\$70,352	1.0	\$69,131	2.2%	1.0	\$73,860	\$4,729	6.8%
	Subtotal PERSONNEL	2.0	\$181,740	2.0	\$185,679	2.0	\$184,323	\$187,041	2.0	\$188,687	2.4%	2.0	\$196,355	\$7,668	4.1%
	OPERATING EXPENSES														
4110	Custodial Supplies		\$45,491		\$62,421		\$60,000	\$65,698		\$65,000	8.3%		\$68,000	\$3,000	4.6%
4200	Bldg & Grds Maintenance-Memorial		\$29,377		\$21,860		\$53,500	\$31,104		\$45,500	-15.0%		\$39,200	(\$6,300)	-13.8%
4200	Bldg & Grds Maintenance-Essex		\$67,259		\$74,569		\$71,500	\$61,126		\$79,500	11.2%		\$81,000	\$1,500	1.9%
4200	Bldg & Grds Maintenance-MERMHS		\$103,493		\$125,493		\$136,000	\$127,052		\$128,000	-5.9%		\$136,500	\$8,500	6.6%
4210	Contracted Services		\$508,986		\$559,091		\$586,886	\$593,261		\$616,535	5.1%		\$652,668	\$36,133	5.9%
4220	Capital Repairs		\$108,726		\$69,608		\$95,752	\$77,611		\$68,000	-29.0%		\$68,000	\$0	0.0%
	Subtotal OPERATIONS		\$863,332		\$913,042		\$1,003,638	\$955,854		\$1,002,535	-0.1%		\$1,045,368	\$42,833	4.3%
	TOTAL		\$1,045,072		\$1,098,720		\$1,187,961	\$1,142,895		\$1,191,222	0.3%		\$1,241,723	\$50,501	4.2%

Manchester Essex Regional School District

1. Size of Local Assessment		
State Aid		
Chapter 70	\$3,266,738	
Transportation Aid	\$235,000	
(Less: Choice Sending Tuition)	(\$100,000)	
Sub-Total - State Aid	\$3,401,738	
Other Revenues		
Bank Interest	\$40,000	
Other Miscellaneous	\$29,500	
Medicaid Reimbursement	\$80,000	
Contribution to Stabilization	\$0	
Use of Excess & Deficiency	\$350,000	
Sub-Total - Other Revenues/Funding	\$499,500	
Total Funding: State Aid & Other	\$3,901,238	
Total FY-25 Expense Budget (Tentative)	\$30,130,522	
Less: State Aid & Other	(\$3,901,238)	
Local Assessments Required to Fund FY-25 Budget	\$26,229,284	

Town Assessment - Apportionment Formula (by Regional Agreement) As of February 6, 2024

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-25 Instructional Spending	\$17,899,319	59.40594%
FY-25 Non-Instructional Spending	\$12,231,203	40.59406%
Total FY-25 Budget: Instructional & Non-Instructional Spending	\$30,130,522	100.00000%
FY-25 Local Assessments (from Part 1, above)	\$26,229,284	% of Total
Instructional Portion	\$15,581,752	59.40594%
Non-Instructional Portion	\$10,647,532	40.59406%
Total Operating Assessment: Instructional & Non-Instructional	\$26,229,284	100.00%

3. Apportionment of Assessment by Category (per Regional Agreement)		
A. Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$3,895,438	25.00%
75% Apportioned Based on Student Enrollment	\$11,686,314	75.00%
Total Instructional Portion	\$15,581,752	100.00%
<u>Average EQV: Latest at time of FY-23 to FY-25 Budgets</u>		
Manchester	\$2,867,136,867	73.46%
Essex	\$1,035,714,000	26.54%
Combined Average EQV, FY-23 to FY-25	\$3,902,850,867	100.00%
Manchester: EQV-Based Instructional Apportionment	\$2,861,691	73.46%
Essex: EQV-Based Instructional Apportionment	\$1,033,747	26.54%
Combined: EQV-Based Instructional Assessment	\$3,895,438	100.00%
<u>Average Oct. 1 Enrollment: 2021-2023</u>		
Manchester	686	57.95%
Essex	498	42.05%
Total Average Enrollment 2021-2023	1,184	100.00%
Manchester: Enrollment-Based Instructional Apportionment	\$6,772,339	57.95%
Essex: Enrollment-Based Instructional Apportionment	\$4,913,975	42.05%
Combined: Enrollment-Based Instructional Assessment	\$11,686,314	100.00%
B. Non-Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$2,661,883	25.00%
75% Apportioned Based on Town Populations	\$7,985,649	75.00%
Total Non-Instructional Portion	\$10,647,532	100.00%
<u>Average EQV: Latest at time of FY-23 to FY-25 Budgets</u>		
Manchester	\$2,867,136,867	73.46%
Essex	\$1,035,714,000	26.54%
Combined Average EQV, FY-23 to FY-25	\$3,902,850,867	100.00%
Manchester: EQV-Based Non-Instructional Apportionment	\$1,955,489	73.46%
Essex: EQV-Based Non-Instructional Apportionment	\$706,394	26.54%
Combined: EQV-Based Non-Instructional Assessment	\$2,661,883	100.00%
<u>Town Populations</u>		
Manchester Population 2020 U.S. Census	5,395	59.48%
Essex Population 2020 U.S. Census	3,675	40.52%
Combined Town Populations	9,070	100.00%
Manchester: Population-Based Non-Instructional Apportionment	\$4,750,008	59.48%
Essex: Population-Based Non-Instructional Apportionment	\$3,235,641	40.52%
Combined: Population-Based Non-Instructional Assessment	\$7,985,649	100.00%

FORMULA INPUTS - AVERAGE EQV & ENROLLMENT				
Latest Equalized Property Valuations (EQV) By Town				
	FY-23	FY-24	FY-25	Average
Manchester	\$2,662,108,600	\$2,969,651,000	\$2,969,651,000	\$2,867,136,867
Essex	\$944,642,600	\$1,081,249,700	\$1,081,249,700	\$1,035,714,000
Total	\$3,606,751,200	\$4,050,900,700	\$4,050,900,700	\$3,902,850,867
Source:	FY-2020 EQV	FY-2022 EQV	FY-2022 EQV	
Published:	1/20/2021	1/25/2023	1/25/2023	
Student Enrollment By Town				
	Oct. 1, 2021	Oct. 1, 2022	Oct. 1, 2023	Average
Manchester	722	680	657	686
Essex	503	495	496	498
Total	1,225	1,175	1,153	1,184

Apportionment Formula: Input Trends				
	FY-23	FY-24	FY-25	Input Contribution to Assessment
EQV	25% of Instructional & Non-Instructional Costs			
Manchester	73.81%	73.31%	73.31%	
Essex	26.19%	26.69%	26.69%	EQV
Total	100.00%	100.00%	100.00%	25.0%
Enrollment	75% of Instructional Costs			
Manchester	58.94%	57.87%	56.98%	
Essex	41.06%	42.13%	43.02%	Student Enrollment
Total	100.00%	100.00%	100.00%	44.6%
Population	75% of Non-Instructional Costs			
Manchester	59.5%	59.5%	59.5%	
Essex	40.6%	40.5%	40.5%	Town Population
Total	100.0%	100.0%	100.0%	30.4%
All Factors Combined				100.0%

4. APPORTIONMENT SUMMARY	Manchester	Essex	Combined
Instructional: EQV-Based	\$2,861,691	\$1,033,747	\$3,895,438
Instructional: Enrollment-Based	\$6,772,339	\$4,913,975	\$11,686,314
Total Instructional Assessment	\$9,634,030	\$5,947,722	\$15,581,752
Non-Instructional: EQV-Based	\$1,955,489	\$706,394	\$2,661,883
Non-Instructional: Population-Based	\$4,750,008	\$3,235,641	\$7,985,649
Total Non-Instructional Assessment	\$6,705,498	\$3,942,034	\$10,647,532
Total FY-25 Assessment - Instructional & Non-Instructional	\$16,339,528	\$9,889,756	\$26,229,284
% of Total	62.29%	37.71%	100.00%
FY-24 Assessment	\$16,044,334	\$9,434,693	\$25,479,028
FY25 \$ Increase	\$295,193	\$455,063	\$750,256
FY25 % Increase	1.84%	4.82%	2.94%

Manchester Essex Regional School District

Enrollment As of October 1, 2023

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	37	40	42	37	48	47	46									297
Essex		36	36	40	39	43	35									229
Middle School								93	98	83						274
MERHS											106	92	112	89		399
Total Students	37	76	78	77	87	90	81	93	98	83	106	92	112	89	0	1,199
Sub-Total: Resident Students																
Manchester Resident	25	36	40	35	37	47	41	48	61	40	55	53	68	59	0	645
Essex Resident	12	38	36	38	43	42	33	39	29	31	38	34	43	30	0	486
Total Resident Students	37	74	76	73	80	89	74	87	90	71	93	87	111	89	0	1,131
Sub-Total: School Choice Students																
Memorial		1	2	1	6		3									13
Essex		1		3	1	1	4									10
Middle School								6	8	11						25
MERHS											12	4				16
Total School Choice	0	2	2	4	7	1	7	6	8	11	12	4	0	0	0	64
Sub-Total: Enrolled Tuition-In from Other Districts (Special Ed. In-District Programs)																
Middle School										1						1
MERHS											1	1	1			3
Total Enrolled Tuition-In	0	0	0	0	0	0	0	0	0	1	1	1	1	0	0	4
Total Enrolled	37	76	78	77	87	90	81	93	98	83	106	92	112	89	0	1,199
Special Education																
Students In-District	10	10	12	16	16	18	15	23	22	14	14	15	14	8		207
<i>Students Attending In-District Programs Not in Town of Residence</i>																
<i>Included in school counts</i>																
Special Education Out of District Tuition-Out																
Manchester	1							1	1	2	1	1	2	1	2	12
Essex						1			1	1			1	1	5	10
School Choice										2						2
Total Social Ed Out of District	1	0	0	0	0	1	0	1	2	5	1	1	3	2	7	24

	In-District	SPED Tuition Out	Total
Manchester	645	+	12 = 657
Essex	486	+	10 = 496
School Choice	64	+	2 = 66
Special Ed Tuition-In from Other Districts	4	+	0 = 4
Total	1,199		24 = 1,223

Manchester Essex Regional School District

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%
2023-24	37	76	78	77	87	90	81	93	98	83	106	92	112	89	1,199	-4.1%	64.0	11.0	1,135	-5.7%

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