



# *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	1.50%
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	4.00% -8.33%
<b>Total State Aid</b>	<b>\$2,881,621</b>	<b>\$2,936,915</b>	<b>1.9%</b>	<b>\$2,886,168</b>	<b>\$3,016,979</b>	<b>2.7%</b>	<b>\$2,991,838</b>	<b>3.7%</b>	<b>\$3,045,741</b>	<b>\$53,903</b>	<b>1.80%</b>
Medicaid Reimbursement	\$39,435	\$46,902	18.9%	\$20,000	\$57,057	21.7%	\$35,000	75.0%	\$50,000	\$15,000	42.86%
Earnings on Investments	\$6,795	\$13,491	98.5%	\$5,000	\$15,309	13.5%	\$5,000	0.0%	\$12,000	\$7,000	140.00%
Other Miscellaneous	\$36,955	\$29,963	-18.9%	\$28,000	\$27,393	-8.6%	\$28,000	0.0%	\$25,000	(\$3,000)	-10.71%
<b>Total Miscellaneous Income</b>	<b>\$83,184</b>	<b>\$90,356</b>	<b>8.6%</b>	<b>\$53,000</b>	<b>\$99,759</b>	<b>10.4%</b>	<b>\$68,000</b>	<b>28.3%</b>	<b>\$87,000</b>	<b>\$19,000</b>	<b>27.94%</b>
<b>Excess &amp; Deficiency Funds</b>	<b>\$200,000</b>		<b>-100.0%</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Revenue Before Assessments</b>	<b>\$3,164,805</b>	<b>\$3,027,271</b>	<b>-4.3%</b>	<b>\$2,939,168</b>	<b>\$3,116,738</b>	<b>3.0%</b>	<b>\$3,059,838</b>	<b>4.1%</b>	<b>\$3,132,741</b>	<b>\$72,903</b>	<b>2.38%</b>
Manchester (Operating Budget)	\$11,756,951	\$12,849,743	9.29%	\$13,320,239	\$13,320,239	3.66%	\$13,813,861	3.71%	\$14,274,688	\$460,826	3.34%
Essex (Operating Budget)	\$6,665,060	\$7,228,425	8.45%	\$7,423,549	\$7,423,549	2.70%	\$7,593,144	2.28%	\$7,836,479	\$243,334	3.20%
<b>Town Assessments</b>	<b>\$18,422,011</b>	<b>\$20,078,169</b>	<b>8.99%</b>	<b>\$20,743,788</b>	<b>\$20,743,788</b>	<b>3.32%</b>	<b>\$21,407,006</b>	<b>3.20%</b>	<b>\$22,111,166</b>	<b>\$704,161</b>	<b>3.29%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$21,586,816</b>	<b>\$23,105,440</b>	<b>7.03%</b>	<b>\$23,682,956</b>	<b>\$23,860,526</b>	<b>3.27%</b>	<b>\$24,466,844</b>	<b>3.31%</b>	<b>\$25,243,907</b>	<b>\$777,063</b>	<b>3.18%</b>
(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
<b>Available General Fund Resources</b>	<b>\$21,556,511</b>	<b>\$22,847,332</b>	<b>5.99%</b>	<b>\$23,682,956</b>	<b>\$23,814,797</b>	<b>4.23%</b>	<b>\$24,466,844</b>	<b>3.31%</b>	<b>\$25,243,907</b>	<b>\$777,063</b>	<b>3.18%</b>
<b>Total Operating Budget (Historical Format)</b>	<b>\$21,648,478</b>	<b>\$22,822,815</b>	<b>5.42%</b>	<b>\$24,013,410</b>	<b>\$23,705,926</b>	<b>3.87%</b>	<b>\$24,896,727</b>	<b>3.68%</b>	<b>\$25,618,907</b>	<b>\$722,180</b>	<b>2.90%</b>
(Less: School Choice)	(\$150,000)	(\$340,946)		(\$325,000)	(\$325,000)		(\$430,000)		(\$375,000)	\$55,000	-12.79%
<b>General Fund Operating Budget (Restated)**</b>	<b>\$21,498,478</b>	<b>\$22,481,869</b>	<b>4.57%</b>	<b>\$23,688,410</b>	<b>\$23,380,926</b>	<b>4.00%</b>	<b>\$24,466,727</b>	<b>3.29%</b>	<b>\$25,243,907</b>	<b>\$777,180</b>	<b>3.18%</b>

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

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

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



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

\*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
<b>SALARIES - STAFF</b>														
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%	24.6	\$1,969,837	-0.6%
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	\$209,625	-25.4%
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	
	<b>Subtotal SALARIES</b>	<b>58.5</b>	<b>\$3,338,180</b>	<b>52.8</b>	<b>\$3,216,842</b>	<b>51.9</b>	<b>\$3,385,808</b>	<b>\$3,378,952</b>	<b>51.6</b>	<b>\$3,620,294</b>	<b>6.9%</b>	<b>48.8</b>	<b>\$3,655,090</b>	<b>1.0%</b>
<b>OPERATING EXPENSES</b>														
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%
	<b>Subtotal OPERATIONS</b>		<b>\$271,315</b>		<b>\$263,814</b>		<b>\$309,857</b>	<b>\$292,293</b>		<b>\$304,310</b>	<b>-1.8%</b>		<b>\$304,310</b>	<b>0.0%</b>
	<b>TOTAL</b>		<b>\$3,609,495</b>		<b>\$3,480,657</b>		<b>\$3,695,665</b>	<b>\$3,671,245</b>		<b>\$3,924,604</b>	<b>6.2%</b>		<b>\$3,959,400</b>	<b>0.9%</b>

\*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
<b>SALARIES - STAFF</b>														
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%	16.8	\$1,470,836	-0.5%
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	\$236,032	-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%	0.5	\$47,792	-49.2%
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%
<b>Subtotal SALARIES</b>		<b>39.5</b>	<b>\$2,549,961</b>	<b>40.2</b>	<b>\$2,650,356</b>	<b>44.3</b>	<b>\$2,811,180</b>	<b>\$2,791,053</b>	<b>42.4</b>	<b>\$2,890,812</b>	<b>2.8%</b>	<b>39.1</b>	<b>\$2,863,594</b>	<b>-0.9%</b>
<b>OPERATING EXPENSES</b>														
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%
<b>Subtotal OPERATIONS</b>			<b>\$191,791</b>		<b>\$191,506</b>		<b>\$223,633</b>	<b>\$208,417</b>		<b>\$210,500</b>	<b>-5.9%</b>		<b>\$200,500</b>	<b>-4.8%</b>
<b>TOTAL</b>			<b>\$2,741,751</b>		<b>\$2,841,863</b>		<b>\$3,034,813</b>	<b>\$2,999,470</b>		<b>\$3,101,313</b>	<b>2.2%</b>		<b>\$3,064,095</b>	<b>-1.2%</b>

\*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
<b>SALARIES - STAFF</b>														
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%	38.5	\$3,232,002	11.3%
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%
	<b>Subtotal SALARIES</b>	<b>54.3</b>	<b>\$4,284,509</b>	<b>53.9</b>	<b>\$4,371,841</b>	<b>56.0</b>	<b>\$4,678,773</b>	<b>\$4,647,403</b>	<b>55.0</b>	<b>\$4,696,250</b>	<b>0.4%</b>	<b>58.2</b>	<b>\$5,035,933</b>	<b>7.2%</b>
<b>OPERATING EXPENSES</b>														
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%
	<b>Subtotal OPERATIONS</b>		<b>\$515,891</b>		<b>\$517,490</b>		<b>\$532,765</b>	<b>\$495,089</b>		<b>\$517,284</b>	<b>-2.9%</b>		<b>\$499,284</b>	<b>-3.5%</b>
	<b>TOTAL</b>		<b>\$4,800,401</b>		<b>\$4,889,331</b>		<b>\$5,211,538</b>	<b>\$5,142,492</b>		<b>\$5,213,535</b>	<b>0.0%</b>		<b>\$5,535,218</b>	<b>6.2%</b>

\*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
<b>SALARIES - STAFF</b>														
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	\$121,486	-18.0%
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%
	<b>Subtotal SALARIES</b>	<b>34.9</b>	<b>\$2,668,124</b>	<b>40.8</b>	<b>\$2,952,411</b>	<b>42.1</b>	<b>\$3,089,486</b>	<b>\$3,124,747</b>	<b>42.7</b>	<b>\$3,118,078</b>	<b>0.9%</b>	<b>41.7</b>	<b>\$3,248,674</b>	<b>4.2%</b>
<b>OPERATING EXPENSES</b>														
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%
2450	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%
	<b>Subtotal OPERATIONS</b>		<b>\$110,397</b>		<b>\$109,036</b>		<b>\$144,466</b>	<b>\$168,353</b>		<b>\$145,706</b>	<b>0.9%</b>		<b>\$145,706</b>	<b>0.0%</b>
	<b>TOTAL</b>		<b>\$2,778,521</b>		<b>\$3,061,448</b>		<b>\$3,233,952</b>	<b>\$3,293,100</b>		<b>\$3,263,784</b>	<b>0.9%</b>		<b>\$3,394,380</b>	<b>4.0%</b>

\*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
<b>SALARIES - STAFF</b>														
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%
	<b>Subtotal SALARIES</b>	<b>7.7</b>	<b>\$706,831</b>	<b>7.7</b>	<b>\$722,743</b>	<b>7.7</b>	<b>\$747,712</b>	<b>\$734,166</b>	<b>7.7</b>	<b>\$767,076</b>	<b>2.6%</b>	<b>7.7</b>	<b>\$796,299</b>	<b>3.8%</b>
<b>OPERATING EXPENSES</b>														
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%	*	\$2,711,500	8.7%
5250	Health & Life Insurance -Retirees		\$558,858		\$593,692		\$727,027	\$687,525		\$1,011,258	39.1%		\$1,039,814	2.8%
5250	OPEB Trust Contribution		\$50,000		\$349,544		\$417,059	\$417,059		\$417,059	0.0%		\$517,000	24.0%
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%
	<b>Subtotal OPERATIONS</b>		<b>\$3,742,612</b>		<b>\$4,042,984</b>		<b>\$4,553,904</b>	<b>\$4,379,428</b>		<b>\$5,144,467</b>	<b>13.0%</b>		<b>\$5,539,943</b>	<b>7.7%</b>
	<b>TOTAL</b>		<b>\$4,449,443</b>		<b>\$4,765,727</b>		<b>\$5,301,616</b>	<b>\$5,113,594</b>		<b>\$5,911,544</b>	<b>11.5%</b>		<b>\$6,336,242</b>	<b>7.2%</b>

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

<b>General Fund</b>	\$1,963,334	\$1,841,577	\$1,619,981	\$2,064,169	\$2,435,100
<b>School Choice Fund</b>	\$150,000	\$0	\$325,000	\$325,000	\$375,000
<b>Total</b>	<b>\$2,113,334</b>	<b>\$0</b>	<b>\$2,166,577</b>	<b>\$1,944,981</b>	<b>\$2,494,169</b>



## 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
	<b>SALARIES - STAFF</b>													
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	
	<b>Subtotal SALARIES</b>	<b>1.0</b>	<b>\$73,824</b>	<b>2.0</b>	<b>\$141,638</b>	<b>2.0</b>	<b>\$159,119</b>	<b>\$159,119</b>	<b>2.0</b>	<b>\$163,097</b>	<b>2.5%</b>	<b>2.0</b>	<b>\$165,594</b>	<b>1.5%</b>
	<b>OPERATING EXPENSES</b>													
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%
	<b>Subtotal OPERATIONS</b>		<b>\$782,521</b>		<b>\$956,163</b>		<b>\$752,577</b>	<b>\$771,329</b>		<b>\$738,863</b>	<b>-1.8%</b>		<b>\$716,500</b>	<b>-3.0%</b>
	<b>TOTAL</b>		<b>\$856,345</b>		<b>\$1,097,801</b>		<b>\$911,696</b>	<b>\$930,448</b>		<b>\$901,960</b>	<b>-1.1%</b>		<b>\$882,094</b>	<b>-2.2%</b>

\*\*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
	<b>SALARIES - STAFF</b>													
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%
	<b>Subtotal SALARIES</b>	<b>0.0</b>	<b>\$16,114</b>	<b>0.0</b>	<b>\$22,848</b>	<b>0.0</b>	<b>\$15,677</b>	<b>\$14,549</b>	<b>0.0</b>	<b>\$22,500</b>	<b>43.5%</b>	<b>0.0</b>	<b>\$15,000</b>	<b>-33.3%</b>
	<b>OPERATING EXPENSES</b>													
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%
	<b>Subtotal OPERATIONS</b>		<b>\$329,348</b>		<b>\$307,848</b>		<b>\$375,300</b>	<b>\$276,208</b>		<b>\$327,106</b>	<b>-12.8%</b>		<b>\$367,314</b>	<b>12.3%</b>
	<b>TOTAL</b>		<b>\$345,462</b>		<b>\$330,696</b>		<b>\$390,977</b>	<b>\$290,757</b>		<b>\$349,606</b>	<b>-10.6%</b>		<b>\$382,314</b>	<b>9.4%</b>



## 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
	<b>SALARIES - STAFF</b>													
2100	Curriculum & Instructional Technology Direc	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		(\$316,239)	NM
	<b>Subtotal SALARIES</b>	<b>1.8</b>	<b>\$393,650</b>	<b>2.0</b>	<b>\$433,275</b>	<b>2.0</b>	<b>\$463,202</b>	<b>\$462,621</b>	<b>2.0</b>	<b>\$491,042</b>	<b>6.0%</b>	<b>2.0</b>	<b>\$192,109</b>	<b>-60.9%</b>
	<b>OPERATING EXPENSES</b>													
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%		\$61,000	0.0%
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%
	<b>Subtotal OPERATIONS</b>		<b>\$86,174</b>		<b>\$144,629</b>		<b>\$140,000</b>	<b>\$119,220</b>		<b>\$120,500</b>	<b>-13.9%</b>		<b>\$117,000</b>	<b>-2.9%</b>
	<b>TOTAL</b>		<b>\$479,824</b>		<b>\$577,904</b>		<b>\$603,202</b>	<b>\$581,840</b>		<b>\$611,542</b>	<b>1.4%</b>		<b>\$309,109</b>	<b>-49.5%</b>

\*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
<b>SALARIES - STAFF</b>														
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%		\$80,500	98.8%
	<b>Subtotal SALARIES</b>	<b>2.5</b>	<b>\$237,534</b>	<b>2.5</b>	<b>\$258,852</b>	<b>2.5</b>	<b>\$262,467</b>	<b>\$283,997</b>	<b>2.5</b>	<b>\$284,893</b>	<b>8.5%</b>	<b>2.5</b>	<b>\$322,251</b>	<b>13.1%</b>
<b>OPERATING EXPENSES</b>														
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%
	<b>Subtotal OPERATIONS</b>		<b>\$1,349,701</b>		<b>\$1,518,538</b>		<b>\$1,367,483</b>	<b>\$1,398,982</b>		<b>\$1,333,947</b>	<b>-2.5%</b>		<b>\$1,433,804</b>	<b>7.5%</b>
	<b>TOTAL</b>		<b>\$1,587,236</b>		<b>\$1,777,390</b>		<b>\$1,629,950</b>	<b>\$1,682,979</b>		<b>\$1,618,840</b>	<b>-0.7%</b>		<b>\$1,756,055</b>	<b>8.5%</b>

\*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:

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



## Manchester Essex Regional School District FY 2019 Budget

<b>Total Spending</b>	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%	\$3,959,400	0.89%
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%	\$3,064,095	-1.20%
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%	\$5,535,218	6.17%
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%	\$3,394,380	4.00%
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%	\$6,336,242	7.18%
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%	\$309,109	-49.45%
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%	\$1,756,055	8.48%
<b>TOTAL</b>	<b>\$21,648,478</b>	<b>1.16%</b>	<b>\$22,822,815</b>	<b>5.42%</b>	<b>\$24,013,410</b>	<b>\$23,705,926</b>	<b>2.81%</b>	<b>\$24,896,727</b>	<b>3.68%</b>	<b>\$25,618,907</b>	<b>2.90%</b>
(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								
<b>General Fund Operating Spending*</b>	<b>\$21,498,478</b>	<b>3.21%</b>	<b>\$22,546,508</b>	<b>4.87%</b>	<b>\$23,688,410</b>	<b>\$23,380,926</b>	<b>3.19%</b>	<b>\$24,466,727</b>	<b>3.29%</b>	<b>\$25,243,907</b>	<b>3.18%</b>

\*Student Services instructional staff budgeted within individual school totals

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

Salaries	\$14,268,727	0.27%	\$14,770,807	3.13%	\$15,613,424	\$15,596,607	4.55%	\$16,054,042	2.82%	\$16,294,545	1.50%
Expenses	\$7,229,750	9.57%	\$7,775,702	13.40%	\$8,074,986	\$7,784,319	0.65%	\$8,412,685	4.18%	\$8,949,362	6.38%
<b>Total</b>	<b>\$21,498,478</b>	<b>3.21%</b>	<b>\$22,546,508</b>	<b>6.50%</b>	<b>\$23,688,410</b>	<b>\$23,380,926</b>	<b>3.19%</b>	<b>\$24,466,727</b>	<b>3.29%</b>	<b>\$25,243,907</b>	<b>3.18%</b>



### Enrollment History\*

School Year	Pre-K	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total	Growth Rate	School Choice In	School Choice Out	Resident Total	Resident Growth
2000-01	0	88	99	107	99	94	101	113	120	91	102	83	91	78	1,266		119.5	73.6	1,147	
2001-02	0	84	92	98	108	100	99	97	109	120	96	94	76	85	1,258	-0.6%	133.0	64.8	1,125	-1.9%
2002-03	0	94	88	101	105	110	97	89	92	106	99	85	96	74	1,236	-1.7%	120.7	60.5	1,115	-0.9%
2003-04	0	83	98	90	97	104	104	91	89	94	100	98	91	87	1,226	-0.8%	137.3	48.7	1,089	-2.4%
2004-05	0	87	100	102	100	98	106	104	91	90	106	94	99	91	1,268	3.4%	149.7	36.0	1,118	2.7%
2005-06	9	90	90	99	108	105	103	105	107	93	104	101	96	98	1,308	3.2%	144.1	29.3	1,164	4.1%
2006-07	10	88	94	92	107	109	110	102	103	106	101	95	99	99	1,315	0.5%	144.3	30.3	1,171	0.6%
2007-08	19	92	92	96	107	112	110	111	109	106	114	100	98	94	1,360	3.4%	148.0	22.1	1,212	3.5%
2008-09	19	100	106	97	98	106	115	113	106	107	107	109	102	97	1,382	1.6%	142.0	13.5	1,240	2.3%
2009-10	40	109	101	110	104	100	107	122	116	109	117	110	110	102	1,457	5.4%	125.0	13.2	1,332	7.4%
2010-11	34	110	116	115	116	108	108	110	127	113	123	113	116	109	1,518	4.2%	121.0	10.0	1,397	4.9%
2011-12	35	99	112	124	122	122	113	109	118	125	121	126	110	113	1,549	2.0%	111.0	7.6	1,438	2.9%
2012-13	26	106	108	116	129	126	126	117	112	116	125	125	116	114	1,562	0.8%	96.0	9.2	1,466	1.9%
2013-14	20	99	115	109	113	130	130	126	119	110	118	116	115	112	1,532	-1.9%	79.0	11.5	1,453	-0.9%
2014-15	19	81	108	117	116	117	133	132	124	120	101	111	115	113	1,507	-1.6%	79.0	10.4	1,428	-1.7%
2015-16	17	62	84	106	119	115	121	133	132	119	111	99	108	115	1,441	-4.4%	71.0	9.6	1,370	-4.1%
2016-17	12	70	67	88	112	122	115	124	132	131	115	103	98	109	1,398	-3.0%	66.0	9.0	1,332	-2.8%
2017-18	11	76	81	73	92	115	123	117	124	130	131	114	100	98	1,385	-0.9%	64.0	11.0	1,321	-0.8%

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



**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
<b>Total</b>	<b>9.8</b>	<b>42.1</b>	<b>20.8</b>	<b>38.8</b>	<b>12.5</b>	<b>27.0</b>	<b>151.0</b>

\*\*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)**

Certified by MERSD Treasurer, March 2018

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

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-19 Instructional Spending	\$15,599,783	61.79623%
FY-19 Non-Instructional Spending	\$9,644,124	38.20377%
<b>Total FY-19 Budget: Instructional &amp; Non-Instructional Spending</b>	<b>\$25,243,907</b>	<b>100.00000%</b>
<b>FY-19 Local Assessments (from Part 1, above)</b>		
<b>Instructional Portion</b>	<b>\$22,111,166</b>	<b>% of Total</b>
Instructional Portion	\$13,663,867	61.79623%
Non-Instructional Portion	\$8,447,299	38.20377%
<b>Total Operating Assessment: Instructional &amp; Non-Instructional</b>	<b>\$22,111,166</b>	<b>100.00%</b>

3. Apportionment of Assessment by Category (per Regional Agreement)		
<b>A. Instructional Portion</b>		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$3,415,967	25.00%
75% Apportioned Based on Student Enrollment	\$10,247,900	75.00%
<b>Total Instructional Portion</b>	<b>\$13,663,867</b>	<b>100.00%</b>
<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	\$2,547,718	74.58%
Essex: EQV-Based Instructional Apportionment	\$868,249	25.42%
<b>Combined: EQV-Based Instructional Assessment</b>	<b>\$3,415,967</b>	<b>100.00%</b>
<u>Average Oct. 1 Enrollment: 2015-2017</u>		
Manchester	849	62.31%
Essex	514	37.69%
Total Average Enrollment 2015-2017	1,363	100.00%
Manchester: Enrollment-Based Instructional Apportionment	\$6,385,828	62.31%
Essex: Enrollment-Based Instructional Apportionment	\$3,862,073	37.69%
<b>Combined: Enrollment-Based Instructional Assessment</b>	<b>\$10,247,900</b>	<b>100.00%</b>
<b>B. Non-Instructional Portion</b>		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$2,111,825	25.00%
75% Apportioned Based on Town Populations	\$6,335,474	75.00%
<b>Total Non-Instructional Portion</b>	<b>\$8,447,299</b>	<b>100.00%</b>
<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	\$1,575,054	74.58%
Essex: EQV-Based Non-Instructional Apportionment	\$536,770	25.42%
<b>Combined: EQV-Based Non-Instructional Assessment</b>	<b>\$2,111,825</b>	<b>100.00%</b>
<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	\$3,766,088	59.44%
Essex: Population-Based Non-Instructional Apportionment	\$2,569,387	40.56%
<b>Combined: Population-Based Non-Instructional Assessment</b>	<b>\$6,335,474</b>	<b>100.00%</b>

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
<b>Total</b>	<b>\$3,043,178,300</b>	<b>\$3,215,245,600</b>	<b>\$3,215,245,600</b>	<b>\$3,157,889,833</b>
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
<b>Total</b>	<b>1,395</b>	<b>1,351</b>	<b>1,343</b>	<b>1,363</b>

Apportionment Formula: Input Trends				
	FY-17	FY-18	FY-19	Input Contribution to Assessment
<b>EQV</b> 25% of Instructional & Non-Instructional Costs				
Manchester	74.8%	74.5%	74.5%	
Essex	25.2%	25.5%	25.5%	<b>EQV</b>
Total	100.0%	100.0%	100.0%	<b>25.0%</b>
<b>Enrollment</b> 75% of Instructional Costs				
Manchester	62.2%	62.8%	61.9%	
Essex	37.8%	37.2%	38.1%	<b>Student Enrollment</b>
Total	100.0%	100.0%	100.0%	<b>46.3%</b>
<b>Population</b> 75% of Non-Instructional Costs				
Manchester	59.4%	59.4%	59.4%	
Essex	40.6%	40.6%	40.6%	<b>Town Population</b>
Total	100.0%	100.0%	100.0%	<b>28.7%</b>
<b>All Factors Combined</b>				<b>100.0%</b>

4. APPORTIONMENT SUMMARY			
	Manchester	Essex	Combined
Instructional: EQV-Based	\$2,547,718	\$868,249	\$3,415,967
Instructional: Enrollment-Based	\$6,385,828	\$3,862,073	\$10,247,900
<b>Total Instructional Assessment</b>	<b>\$8,933,546</b>	<b>\$4,730,321</b>	<b>\$13,663,867</b>
Non-Instructional: EQV-Based	\$1,575,054	\$536,770	\$2,111,825
Non-Instructional: Population-Based	\$3,766,088	\$2,569,387	\$6,335,474
<b>Total Non-Instructional Assessment</b>	<b>\$5,341,142</b>	<b>\$3,106,157</b>	<b>\$8,447,299</b>
<b>Total FY-19 Assessment - Instructional &amp; Non-Instructional</b>	<b>\$14,274,688</b>	<b>\$7,836,479</b>	<b>\$22,111,166</b>
% of Total	64.56%	35.44%	100.00%