

# FY25 Budget – January 23<sup>rd</sup>

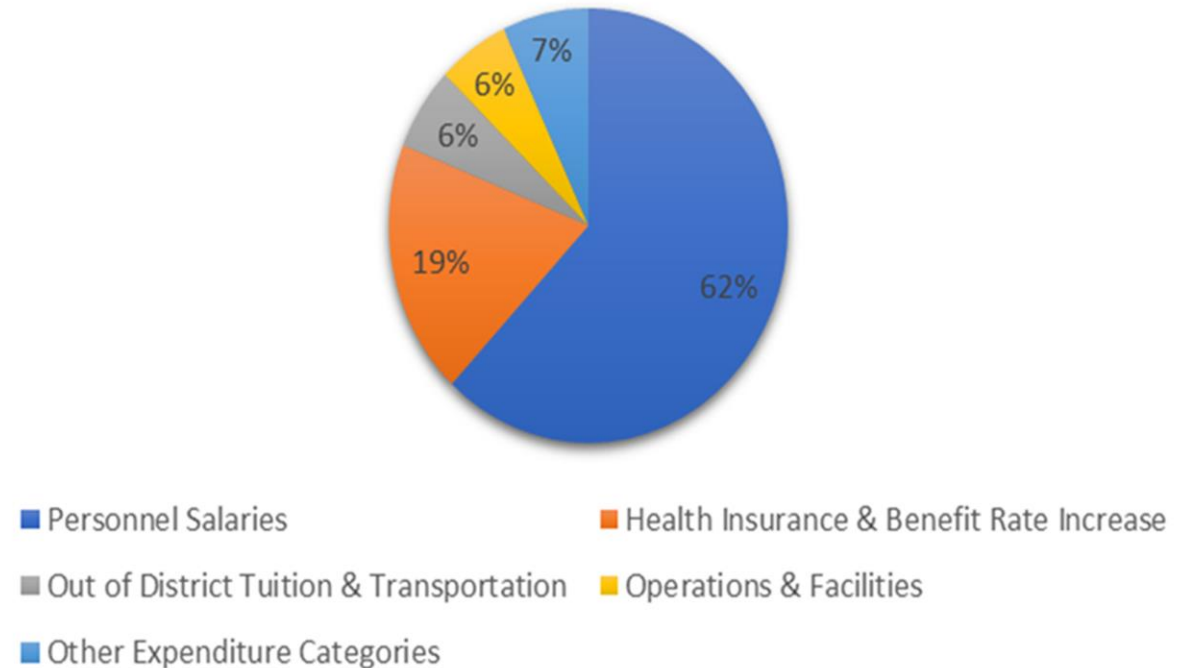
Public Hearing January 23, 2024

# FY25 Budget – January 23<sup>rd</sup>

## FY25 Budget: January 23<sup>rd</sup> – Status

- The FY25 Budget is built to be a carry forward/level services budget
  - Provides for the same program scope, class size, course offerings, and services as provided in FY24.
  - Includes level staffing.
- No changes to the Key Drivers from Tentative Budget
  - Personnel
  - Health Care Renewal
  - Special Education – Out of District Tuition & Transportation

## Key Budget Drivers



# FY25 Budget - Summary of Key Drivers

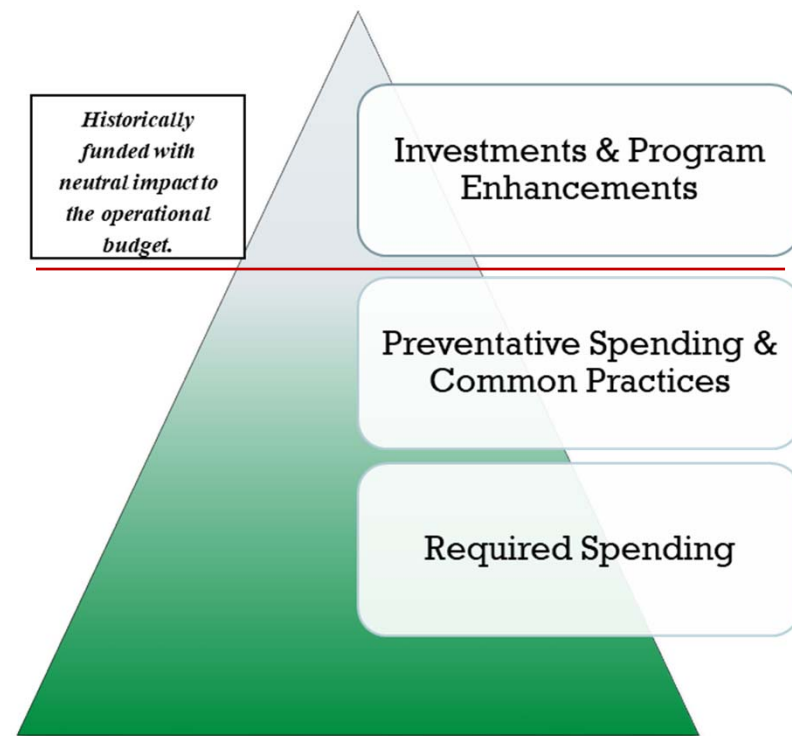
Summary	FY24 Adopted Budget	FY25 Tentative	\$ Growth vs Budget	% Growth from FY24 Budget
FY25 Tentative - Total Operating Budget	\$29,256,389	\$30,258,347	\$1,001,958	3.42%
<b>Anticipated New Revenue - Large Category</b>				
Chapter 70 Funding	\$3,195,758	\$3,266,738	\$70,980	\$60 per student
Medicaid Reimbursement	\$50,000	\$80,000	\$30,000	60%
School Choice In	\$400,000	\$500,000	\$100,000	25.0%
Reserves E&D	\$287,102	\$350,000	\$62,898	21.9%
Assessment Revenue / Town Funds	\$25,479,028	\$26,357,109	\$878,081	3.45%

% of Budget	FY25 Tentative Budget Key Driver Growth <i>No Change in Total # of Employees</i>	% Growth from FY24 Forecast	% Growth from FY24 Budget	FY24 Forecast <i>Fall Budget to Actual</i>	FY24 Budget	FY25 Tentative	\$ Growth vs Forecast	\$ Growth vs Budget
<b>62%</b>	<b>Personnel Salaries</b>							
47%	META - Unit A: Teachers & Certified Professionals	4.5%	3.9%	\$13,541,322	\$13,620,773	\$14,154,916	\$613,594	\$534,143
3%	META - Unit B: Teaching Assistants	2.6%	2.6%	\$740,046	\$740,046	\$759,067	\$19,021	\$19,021
2%	Stipends:Student Activities,Coaching/Longevity /Neg.	3.1%	2.5%	\$703,301	\$712,275	\$730,171	\$26,870	\$18,166
10%	All Other: Admin & Support Staff	2.8%	2.2%	\$2,862,365	\$2,880,580	\$2,942,740	\$80,375	\$62,160
1%	Substitutes / Hourly Pool / Summer Work	-3.4%	-3.4%	\$286,126	\$355,257	\$272,573	(\$13,553)	(\$13,553)
		4.01%	3.01%	\$18,133,160	\$18,308,933	\$18,859,467	\$726,307	\$619,936
<b>19%</b>	<b>Health Insurance &amp; Benefit Rate Increase</b>							
10%	Active Employees	14.5%	10.1%	\$2,630,000	\$2,733,996	\$3,011,350	\$381,350	\$277,354
2%	Retired Employees - On Plan	14.5%	24.3%	\$530,000	\$488,166	\$606,850	\$76,850	\$118,684
2%	Retired Employees Medicare	8.0%	17.3%	\$630,000	\$580,272	\$680,400	\$50,400	\$100,128
	(Less: Retired Employees - funded by OPEB Trust)					(\$150,000)		
2%	OPEB Contribution	14.5%	11.1%	\$605,000	\$623,580	\$692,725	\$87,725	\$69,145
3%	Essex Regional Retirement	8.0%	8.0%	\$734,793	\$734,793	\$793,577	\$58,784	\$58,784
		9.8%	9.2%	\$5,129,793	\$5,160,807	\$5,634,902	\$655,109	\$565,311
<b>6%</b>	<b>Out of District Tuition &amp; Transportation</b>							
4%	Total Out of District Tuitions	5.0%	5.00%	\$1,042,199	\$1,042,200	\$1,094,309	\$52,110	\$52,109
3%	Transportation	-1%	-0.54%	\$785,757	\$785,757	\$781,512	(\$4,245)	(\$4,245)
		2.6%	2.6%	\$1,827,956	\$1,827,957	\$1,875,821	\$47,865	\$47,864
<b>6%</b>	<b>Operations &amp; Facilities</b>							
3%	Utilities	-2.5%	-2.5%	\$805,700	\$805,700	\$785,700	(\$20,000)	(\$20,000)
3%	Custodial Supplies & Maintenance	4.6%	4.6%	\$934,535	\$934,535	\$977,368	\$42,833	\$42,833
		1.3%	1.3%	\$1,740,235	\$1,740,235	\$1,763,068	\$22,833	\$22,833
<b>7%</b>	<b>Other Expenditure Categories</b>		-4.2%		\$2,218,457	\$2,125,089		(\$93,368)

# FY25 Budget – January 23<sup>rd</sup>

## Recommendation for Adoption: Carry Forward Budget

- Provides next year's students the same opportunities as this year's students received.
- Maintains flexibility to manage key drivers that are still early assumptions.
- Allows for the reorganization of current resources to fund Principal & Director Staffing requests in support of District & School Improvement goals and identified student achievement needs.
- Uses a manageable amount of reserve funds and school choice revenue to reduce town assessments
  - \$350K -Excess & Deficiency – General Offset
  - \$500K - School Choice – General Offset / Active Health
  - \$150K - OPEB – Offset Retiree Health



## **FY25 Budget - Budget Scenarios Considerations**

<b>Initial Budget Scenarios Total Budget Impact</b>	<b>FY24 Adopted</b>	<b>FY25 Tentative</b>	<b>\$ Growth</b>	<b>% Growth FY24 to FY25</b>
FY25 Tentative w/ Requested Staffing & Capital	\$29,256,389	\$30,558,766	\$1,302,377	4.45%
<b>Current FY25 Tentative - Carry Forward / Level Services</b>	\$29,256,389	\$30,258,347	\$1,001,958	3.42%
FY25 Tentative w/ 2.5% Assessment Cap	\$29,256,389	\$29,987,799	\$731,410	2.5%

<b>Initial Budget Scenarios Estimated Assessment Impact</b>	<b>FY24 Adopted Assessment</b>	<b>FY25 Tentative Assessment</b>	<b>\$ Growth</b>	<b>% Growth FY24 to FY25</b>
FY25 Tentative w/ Requested Staffing & Capital	\$25,479,028	\$26,657,528	\$1,178,500	4.63%
<b>Current FY25 Tentative - Carry Forward / Level Services</b>	\$25,479,028	\$26,357,109	\$878,081	3.45%
FY25 Tentative w/ 2.5% Assessment Cap	\$25,479,028	\$26,116,004	\$636,976	2.5%

## Summary Staffing & Capital Requests Impact on FY25 Budget

FY25 Program Staffing Investment Impact on FY25 Carry Forward Budget	
	Carry Forward Budget
Requested Program Reinvestment	\$551,442
Offsets/Reorganization/Reallocations	\$485,152
\$ Needed from Offsets/Reallocation to Balance FY25 Budget	\$0
Offsets/Reorganization/Reallocations Available \$ for Requested Program Reinvestments	\$485,152
Unmet Requests	\$66,290
<i>Potential Impact of Health Care Renewal Reduction 14.5 to 10</i>	
Fund Unmet Requested Program Reinvestment	\$66,290
\$ Available to Lower Assessment or Invest In Other Program Needs after Funding Balance of Requests	\$131,710
FY25 Capital Investment Impact on FY25 Carry Forward Budget	
	Carry Forward Budget
Total Capital Requests	\$426,583
FY25 Budget Neutral Total Capital Requests - Funded by Reserves	\$426,583
Impact to FY25 Operational Budget Request	\$0

- 88% of Program/Staffing Reinvestments are **budget neutral** under the current Carry Forward Budget Scenario - meaning they are achieved by reorganizing, restructuring and reallocating existing resources. **All Tier 1 reinvestments can be achieved.**
- If we realize a reduction to the current Health Care renewal rate, we will have the resources to address the remaining requests not achieved through reorganization, restructuring, and reallocation as well as consider other investments and/or assessment reduction.
- 100% of capital requests can be addressed with reserve funds set aside to address these needs. These investments would be **budget neutral** under all budget scenarios.

## FY25 Budget - Staffing Request Summary

Summary of FY25 Staffing Requests							
School	Position/Item	FTE	FY25 Budget Request	Offset/ Reallocation	Tier	Priority	Rationale
StdSrv/SPED	Teaching Assistant	1	\$31,542		1	1	Staffing adjustment needed as children with severe needs move from PK to K. To be offset in part through Special Education Teacher Restructure/Reallocation.
HS	ACE Teacher	1	\$76,026		1	1.5	Need for additional ACE teacher due to increased enrollment projections FY24, 25, and 26. Currently over max enrollment. <u>To be funded through tuition in revolving fund.</u>
EES/MEM	Math Interventionist (Shared)	1	\$91,810		1	2	Move existing position to general budget due to expiration of ESSER grant. Offset by teacher retirement savings.
EES/MEM	Instructional Coach -ELA (Shared)	1	\$76,026		1	2	Support School Improvement Goals. Strengthen Tier I instruction and promote consistent and current methodology to increase student achievement. Offset by the elimination of Math Explorers program and Special Education Teacher Restructure/Reallocation.
EES/MEM	Instructional Coach -Math (Shared)	1	\$76,026		1	2	
StdSrv/SPED	Occupational Therapist	0.2	\$15,205		1	2	To address increase in severe needs students in PreK and high school as well as assistive technology needs. To be funded through Special Education Teacher Restructure/Reallocation
MS	World Language	0.6	\$45,637		1	2	Reinstate Sixth Grade World Language Exploratory Class. Reallocate 0.6 HS WL Staff to MS.
	Teacher / Professional Staff	4.8	\$380,730.00				
	Teaching Assistant	1	\$31,542.00				
Total Cost Tier 1			\$412,272				
MS	Learning Center Teacher	1	\$76,026		2	2	Intervention support to address student intervention needs. Eliminate existing TA position.
EES/MEM	Teaching Assistant	1	\$31,572		2	2	Library Teaching Assistant - facilitate access and support management of library when library teacher is at Memorial.
MS	Teaching Assistant	1	\$31,572		2	2	Library Teaching Assistant - improve access to learning commons.
	Teacher / Professional Staff	1	\$76,026				
	Teaching Assistant	2	\$63,144				
Total Cost Tier 2			\$139,170				
	Teacher / Professional Staff	5.8	\$456,756				
	Teaching Assistant	3	\$94,686				
Total Cost All			\$551,442				
Reorganization/Reallocation/Ofisets to Fund Requested Program Reinvestments							
School	Position/Item	FTE	FY25 Budget Request	Offset/ Reallocation	Tier	Priority	Rationale
EES/MEM	Teacher Retirement Savings			\$65,000			Offset to Math Interventionist move to general fund ESSER expirations
StdSrv/SPED	SPED Tuition Revolving Offset			\$65,000			SPED Tuition In offset toe ACE Program.
EES/MEM	Eliminate Math Explorers Program	Hrly		\$25,000			Reallocate: Instructionals Specialists
MS	Teaching Assistat	1		\$31,572			Reallocate to Instructional Specialists/Intervention support.
HS	World Language Teacher	-0.6		\$45,637			Enrollment based staffing reduction. Reallocated to MS to reinstate Grade 6 World Language
StdSrv/SPED	Speech Language Therapist	-0.4		\$35,891			Program restructure and case load reduction. Reallocate to Support total request.
StdSrv/SPED	Special Education Teacher - Restructure/Reallocation	-1		\$76,026			Program restructure and case load reduction. Reallocate to Support total request.
StdSrv/SPED	Teaching Assistant - Restructure /Reallocatin	-2		\$65,000			Program restructure. Reallocate to Support total request.
HS	Content Area Teacher	-1		\$76,026			Enrollment based staffing reduction. Reallocate to Support total request.
	Teacher / Professional Staff	-3					
	Teaching Assistant	-1					
Total Reorganization/Reallocation/Ofisets				\$485,152			

**FY25 Budget - District Summary of Staff & Capital Requests**

Summary of FY25 Capital Requests								
Funding Source								
Site	Item	FY25 Budget Request	Reserves	FY24 EOY Purchase	Priority	Rationale		
EES	Walkie Talkie Replacement	\$8,000.00		\$8,000.00	1	Current devices are failing and battery replacement costs are increasing (5 pk/\$45) at an expanded rate.		
HS	Sound Amplification System	\$19,083	\$19,083		1	Outfit the high school with sound amplification devices and sound panels for students with hearing impairments. Three year phase in plan.	Priority Definitions	
MHS	MHS Interactive White Board Replacement	\$250,000	\$250,000		2	Deferred FY24 Capital Plan Schedule - Current interactive whiteboards original to building (2009) Planned capital investment. Funded through reserves - School Choice or Stabilization.	1	Health, safety, legal
C&IT	History/Social Science Curriculum Materials	\$15,000		\$15,000	2	History/Social Science Curriculum Materials Adoption: Per recommendation from Curriculum Review Process	1.5	Enrollment/class size
C&IT'	Supplemental Writing Curriculum Materials	\$8,000		\$8,000	2	Writing Curriculum Supplement supporting grades K-8	2	Best practice - in line w/other districts
EES	Furniture Replacement	\$7,000.00		\$7,000.00	2	Furniture throughout the building is outdated and/or repurposed. With age and use, breakage occurs, particularly for flexible seating for students.	3	Program Expansion/Innovation
EES	Essex Elementary Library Content Upgrade	\$10,000		\$10,000	2	Due to the average age of Essex Elementary Library collection and the ongoing usage impacts, funds are needed to repair, replace, and upgrade to ensure a current collection.		
EES	Musical Instruments	\$5,000		\$5,000	2	Variety of musical instruments for general music classes; no major retooling of the instruments has occurred in over 20 years, leaving very few working instruments for use with students in general music class		
MHS	Middle High School Carpet Replacement	\$62,500	\$62,500		2	Capital Plan Schedule - Replacement of carpeting in Learning Commons and Auditorium. Planned maintenance carpet original to building. Funded through reserves - School Choice or Stabilization.		
MHS	Middle High School Replace flush meters	\$12,500		\$12,500	2	Capital Plan Schedule - Preventative Maintenance		
MHS	Middle High School Water Heater Replacement	\$40,000	\$40,000		2	Capital Plan Schedule - Preventative Maintenance		
MHS	Re-shingle Facilities Barn Roof	\$30,000	\$30,000		2	Capital Plan Schedule - Replacement of roofing to protect investment in tools and supplies stored in barn. Funded through reserves - School Choice or Stabilization.		
MHS	Middle High School Air Conditioning Study	\$25,000	\$25,000		3	Capital Plan Schedule - Study for adding air conditioning to 2nd/3rd Floor.		
EES	Essex Elementary Accessibility Compliance					Deferred FY24 Capital Plan Schedule - Update handicap accessibility to meet compliance requirements.		
		\$492,083	\$426,583	\$65,500				
		Total FY25 Capital Requests	\$426,583					



## FY25 Budget - 3 Year Teacher Staffing Need Projection

	Position/Item	FTE	FY25	FY26	FY27
High School					
	ACE Teacher	1.00	\$70,548		
	Librarian	0.50		\$40,367	
	Performing Arts Teacher/Coordinator				\$40,367
Middle School					
	Learning Center Teacher	1.00	\$76,026		
	World Language	0.60	\$40,367		
	Teaching Assistant	1.00	\$31,572		
	Librarian	0.50		\$40,367	
Essex					
	Math Interventionist (Migrate form ESSER Grant)	0.50	\$45,905		
	Instructional Coach -Math (Shared)	0.50	\$38,013		
	Instructional Coach -ELA (Shared)	0.50	\$38,013		
	Teaching Assistant	0.50	\$15,786		
	World Language Teacher (Shared)	0.50		\$40,367	
Memorial					
	Math Interventionist (Migrate form ESSER Grant)	0.50	\$45,905		
	Instructional Coach -Math (Shared)	0.50	\$38,013		
	Instructional Coach -ELA (Shared)	0.50	\$38,013		
	Teaching Assistant	0.50	\$15,786		
	World Language Teacher (Shared)	0.50		\$40,367	
	<i>Classroom Teacher</i>	<i>1.00</i>		<i>76,026*</i>	
Student Services					
	Occupational Therapist	0.20	\$15,205		
	Teaching Assistant	1.00	\$31,542		
Totals					
	Professional Staff	8.80	\$446,008	\$161,468	\$40,367
	Paraprofessional	3	\$94,686		

*\*Anticipated Enrollment Based Need - Monitoring Class Size*

## Summary Staffing & Capital Requests Impact on FY25 Budget

FY25 Program Staffing Investment Impact on FY25 Carry Forward Budget vs 2.5% Cap Budget		
	Carry Forward Budget	2.5% Cap Budget
Requested Program Reinvestment	\$551,442	\$551,442
Offsets/Reorganization/Reallocations	\$485,152	\$485,152
\$ Needed from Offsets/Reallocation to Balance FY25 Budget	\$0	-\$270,548
Offsets/Reorganization/Reallocations Available \$ for Requested Program Reinvestments	\$485,152	\$214,604
Unmet Requests	\$66,290	\$336,838
<i>Potential Impact of Health Care Renewal Reduction 14.5 to 10</i>	<i>\$198,000</i>	<i>\$198,000</i>
Fund Unmet Requested Program Reinvestment	\$66,290	\$138,838
Balance of Unmet Requests	\$0	\$198,000
\$ Available to Lower Assessment or Invest In Other Program Needs after Funding Balance of Requests	\$131,710	\$0
FY25 Capital Investment Impact on FY25 Carry Forward Budget vs 2.5% Cap Budget		
	Carry Forward Budget	2.5% Cap Budget
Total Capital Requests	\$426,583	\$426,583
FY25 Budget Neutral Total Capital Requests - Funded by Reserves	\$426,583	\$426,583
Impact to FY25 Operational Budget Request	\$0	\$0

# FY25 Budget – January 23<sup>rd</sup>

**FY25 Budget**  
**Carry Forward/Level Service**  
**(\$30,258,347 / 3.42%)**

**FY25 Tentative**  
**2.5% Assessment Cap**  
**(\$29,987,799 / 2.5%)**

**FY25 Tentative**  
**Requested Staffing & Capital**  
**(\$30,558,766 / 4.45%)**

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%
<b>Total State Aid</b>	<b>\$3,240,138</b>	<b>1.92%</b>	<b>\$3,342,327</b>	<b>3.15%</b>	<b>\$3,299,118</b>	<b>\$3,285,248</b>	<b>-1.71%</b>	<b>\$3,370,758</b>	<b>2.17%</b>	<b>\$3,401,738</b>	<b>\$30,980</b>	<b>0.92%</b>
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%
<b>Total Miscellaneous Income</b>	<b>\$63,235</b>	<b>-89.84%</b>	<b>\$204,144</b>	<b>222.83%</b>	<b>\$119,500</b>	<b>\$376,903</b>	<b>84.63%</b>	<b>\$119,500</b>	<b>0.00%</b>	<b>\$149,500</b>	<b>\$30,000</b>	<b>25.10%</b>
<b>Excess &amp; Deficiency Funds (to Support Operating Bud</b>	<b>\$335,000</b>	<b>235.00%</b>	<b>\$335,000</b>	<b>0.00%</b>	<b>\$520,000</b>	<b>\$520,000</b>	<b>55.22%</b>	<b>\$287,102</b>	<b>-44.79%</b>	<b>\$350,000</b>	<b>\$62,898</b>	<b>21.91%</b>
<b>Total Revenue Before Assessments</b>	<b>\$3,638,373</b>	<b>-6.74%</b>	<b>\$3,881,471</b>	<b>6.68%</b>	<b>\$3,938,618</b>	<b>\$4,182,151</b>	<b>7.75%</b>	<b>\$3,777,360</b>	<b>-4.09%</b>	<b>\$3,901,238</b>	<b>\$123,878</b>	<b>3.28%</b>
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%	\$16,420,368	\$376,034	2.34%
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%	\$9,934,916	\$500,222	5.30%
<b>Town Assessments</b>	<b>\$23,464,801</b>	<b>3.18%</b>	<b>\$24,285,535</b>	<b>3.50%</b>	<b>\$24,987,369</b>	<b>\$24,987,369</b>	<b>2.89%</b>	<b>\$25,479,028</b>	<b>1.97%</b>	<b>\$26,355,284</b>	<b>\$876,256</b>	<b>3.44%</b>
<b>GENERAL FUND REVENUE - OPERATING</b>	<b>\$27,103,174</b>	<b>1.73%</b>	<b>\$28,167,006</b>	<b>3.93%</b>	<b>\$28,925,987</b>	<b>\$29,169,520</b>	<b>3.56%</b>	<b>\$29,256,388</b>	<b>1.14%</b>	<b>\$30,256,522</b>	<b>\$1,000,134</b>	<b>3.42%</b>
Excess & Deficiency Funds (Transfer to Stabilization)***	\$481,694	-1.52%	\$0	NM	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$27,584,868</b>	<b>1.67%</b>	<b>\$28,167,006</b>	<b>2.11%</b>	<b>\$28,925,987</b>	<b>\$29,169,520</b>	<b>3.56%</b>	<b>\$29,256,388</b>	<b>1.14%</b>	<b>\$30,256,522</b>	<b>\$1,000,134</b>	<b>3.42%</b>
(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
<b>Available General Fund Resources</b>	<b>\$27,012,470</b>	<b>1.76%</b>	<b>\$28,017,096</b>	<b>3.72%</b>	<b>\$28,925,987</b>	<b>\$29,169,520</b>	<b>4.11%</b>	<b>\$29,256,388</b>	<b>1.14%</b>	<b>\$30,256,522</b>	<b>\$1,000,134</b>	<b>3.42%</b>
<b>Total Operating Budget (Historical Format)</b>	<b>\$26,735,245</b>	<b>2.78%</b>	<b>\$28,255,703</b>	<b>5.69%</b>	<b>\$29,250,989</b>	<b>\$28,847,256</b>	<b>2.09%</b>	<b>\$29,656,389</b>	<b>1.39%</b>	<b>\$30,756,522</b>	<b>\$1,100,133</b>	<b>3.71%</b>
(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%
<b>General Fund Operating Budget (Restated)**</b>	<b>\$26,555,245</b>	<b>3.38%</b>	<b>\$27,930,703</b>	<b>5.18%</b>	<b>\$28,925,989</b>	<b>\$28,522,256</b>	<b>2.12%</b>	<b>\$29,256,389</b>	<b>1.14%</b>	<b>\$30,256,522</b>	<b>\$1,000,133</b>	<b>3.42%</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 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	\$30,256,522	\$1,000,133	3.42%
Assessment	\$25,479,028	\$26,355,284	\$876,256	3.44%
Apportionment of Assessment				
Manchester	\$16,044,334	\$16,420,368	\$376,034	2.34%
Essex	\$9,434,693	\$9,934,916	\$500,222	5.30%

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
	<b>PERSONNEL</b>															
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	\$824,641	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	\$132,606		\$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		\$188,950	\$11,842	6.7%	\$11,842	6.7%
	<b>Subtotal PERSONNEL</b>	<b>\$17,118,181</b>	<b>199.7</b>	<b>\$17,993,585</b>	<b>201.0</b>	<b>\$18,110,445</b>	<b>\$17,990,585</b>	<b>193.6</b>	<b>\$18,239,531</b>	<b>\$18,133,160</b>	<b>193.6</b>	<b>\$18,859,467</b>	<b>\$726,307</b>	<b>4.01%</b>	<b>\$619,936</b>	<b>3.40%</b>

\*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
	<b>OPERATING EXPENSES</b>															
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%	\$6,175,391	\$417,645	7.3%	\$417,644	7.3%
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	7.7%	\$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%
	<b>Subtotal OPERATIONS</b>	<b>\$9,617,064</b>	<b>2.5%</b>	<b>\$10,009,129</b>	<b>4.1%</b>	<b>\$11,140,543</b>	<b>\$10,856,671</b>	<b>8.5%</b>	<b>\$11,416,858</b>	<b>\$11,416,857</b>	<b>2.5%</b>	<b>\$11,897,055</b>	<b>\$480,198</b>	<b>4.21%</b>	<b>\$480,197</b>	<b>4.21%</b>
	<b>TOTAL</b>	<b>\$26,735,245</b>	<b>2.8%</b>	<b>\$28,002,713</b>	<b>4.7%</b>	<b>\$29,250,989</b>	<b>\$28,847,256</b>	<b>3.0%</b>	<b>\$29,656,389</b>	<b>\$29,550,017</b>	<b>1.4%</b>	<b>\$30,756,522</b>	<b>\$1,206,505</b>	<b>4.08%</b>	<b>\$1,100,133</b>	<b>3.71%</b>
	(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															
	<b>General Fund Operating Spending</b>	<b>\$26,555,245</b>	<b>2.9%</b>	<b>\$27,930,529</b>	<b>5.2%</b>	<b>\$28,925,989</b>	<b>\$28,522,256</b>	<b>2.1%</b>	<b>\$29,256,389</b>	<b>\$29,150,017</b>	<b>1.1%</b>	<b>\$30,256,522</b>	<b>\$1,106,505</b>	<b>3.80%</b>	<b>\$1,000,133</b>	<b>3.42%</b>
	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	
	<b>Total Budgetary Use of Funds</b>	<b>\$27,036,939</b>	<b>2.8%</b>	<b>\$27,930,529</b>	<b>3.3%</b>	<b>\$28,925,989</b>	<b>\$28,522,256</b>	<b>2.1%</b>	<b>\$29,256,389</b>	<b>\$29,150,017</b>	<b>1.1%</b>	<b>\$30,256,522</b>	<b>\$1,106,505</b>	<b>3.80%</b>	<b>\$1,000,133</b>	<b>3.42%</b>

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

## **FY25 Budget - Grants & Revolving Funds Report: *Grants***

<b>FEDERAL GRANTS</b>	<b>FY24 Federal Grants</b>				
	<b>Title I</b>	<b>Title II</b>	<b>Title IV</b>	<b>IDEA</b>	<b>Special Ed. Early Childhood</b>
Teachers	\$46,667				
Teaching Assistants				\$322,827	
Stipends	\$2,000	\$20,000		\$12,456	\$6,613
<b>Total Personnel</b>	<b>\$48,667</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$335,283</b>	<b>\$6,613</b>
Other Operating Expenses	\$4,200	\$1,392	\$10,000	\$20,540	\$2,787
OOD Tuition				\$53,056	
<b>Total Grant Expenditures</b>	<b>\$52,867</b>	<b>\$21,392</b>	<b>\$10,000</b>	<b>\$408,879</b>	<b>\$9,400</b>
	<b>FY25 Anticipated Federal Grant Offsets</b>				
	<b>Title I</b>	<b>Title II</b>	<b>Title IV</b>	<b>IDEA</b>	<b>Special Ed. Early Childhood</b>
	\$47,700				
				\$284,148	
					\$6,778
				\$41,908	
<b>Total FY25 Budgeted Offsets</b>	<b>\$47,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$326,056</b>	<b>\$6,778</b>

**FY25 Budget - Grants & Revolving Funds Report: *Revolving Funds***

Revolving Fund Name	School Choice	Circuit Breaker	Special Ed. Tuition In	Transp. Stabilization	Athletics	Building Rentals	PreK	Lunch	Stabilization
<i>Ledger Fund #</i>	<i>120</i>	<i>125</i>	<i>130</i>	<i>131</i>	<i>410</i>	<i>465</i>	<i>480</i>	<i>700</i>	<i>852</i>
<b>FY24 Beginning Balance</b>	<b>\$1,459,518</b>	<b>\$766,210</b>	<b>\$189,141</b>	<b>\$0</b>	<b>\$190</b>	<b>\$281,858</b>	<b>\$88,120</b>	<b>\$60,745</b>	<b>\$98,335</b>
FY24 Est. Revenue	\$596,244	\$892,944	\$224,212		\$255,000	\$46,000	\$334,475	\$620,000	\$0
Teachers			(\$165,853)				(\$212,486)		
Teaching Assistants			(\$60,333)				(\$153,259)		
Stipends/Hourly						(\$18,500)			
Total Personnel	\$0	\$0	(\$226,186)	\$0	\$0	(\$18,500)	(\$365,745)	\$0	\$0
Other Operating Expenses	(\$400,000)				(\$255,000)	(\$16,000)		(\$620,000)	(\$98,335)
OOD Tuition & Transp.	(\$395,326)	(\$1,040,969)							
Total Forecasted Expenses	(\$795,326)	(\$1,040,969)	(\$226,186)	\$0	(\$255,000)	(\$34,500)	(\$365,745)	(\$620,000)	(\$98,335)
<b>Forecasted Ending Balance</b>	<b>\$1,260,436</b>	<b>\$618,185</b>	<b>\$187,167</b>	<b>\$0</b>	<b>\$190</b>	<b>\$293,358</b>	<b>\$56,850</b>	<b>\$60,745</b>	<b>\$0</b>
<b>Planned Offsets to FY25 Budget</b>									
Teachers			(\$251,524)				(\$227,420)		
Teaching Assistants			(\$63,144)				(\$94,716)		
Stipends/Hourly						(\$15,000)			
Total Personnel	\$0	\$0	(\$314,668)	\$0	\$0	(\$15,000)	(\$322,136)	\$0	\$0
Other Operating Expenses	(\$500,000)				(\$259,500)				
OOD Tuition & Transp.	(\$413,815)	(\$1,205,984)							
<b>Total Anticipated Offsets</b>	<b>(\$913,815)</b>	<b>(\$1,205,984)</b>	<b>(\$314,668)</b>	<b>\$0</b>	<b>(\$259,500)</b>	<b>(\$15,000)</b>	<b>(\$322,136)</b>	<b>\$0</b>	<b>\$0</b>
#NAME?	<i>School Choice balance assumes repayment of Turf Field Outlay - \$1,142,242</i>								

**Excess & Deficiency Fund**

	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Certified E&D	\$818,155	\$1,232,095	\$1,776,015	\$1,778,391	\$1,577,082	\$1,235,875	\$1,425,852
Change, Yr/Yr	\$203,191	\$413,940	\$543,920	\$2,376	-\$201,308	-\$341,208	\$189,978
E&D Cap	\$1,331,152	\$1,367,612	\$1,530,147	\$1,565,798	\$1,615,140	\$1,676,629	\$1,676,570
Under/(Over) Cap	\$512,997	\$135,517	-\$245,868	-\$212,593	\$38,057	\$440,754	\$250,718
							<i>Estimated/Submitted</i>

*Funds Commonly Referd to as Reserves*

**FY25 Budget - Grants & Revolving Funds Report: *Stabilization Usage***

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<b>Stabilization Fund</b>				
	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>Total</b>
Beginning Balance	\$489,109	<b>\$552,201</b>	<b>\$388,592</b>	
Revenue	\$481,694	\$0	\$0	
<b>Available Funds</b>	<b>\$970,803</b>	<b>\$552,201</b>	<b>\$388,592</b>	
<b><u>Expense by Project</u></b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>Total</b>
EES Playground	\$290,986	\$75,049	\$29,695	<b>\$395,730</b>
EES Tech	\$127,616	\$43,477		<b>\$171,092</b>
EES Security		\$23,283	\$33,300	<b>\$56,583</b>
MSHS Security		\$21,800		<b>\$21,800</b>
Project Adventure			\$16,425	<b>\$16,425</b>
Turf Field			\$165,808	<b>\$165,808</b>
Habeeb Report			\$45,030	<b>\$45,030</b>
<b>Total Expense</b>	<b>\$418,602</b>	<b>\$163,609</b>	<b>\$290,258</b>	<b>\$872,469</b>
<b>Ending Balance</b>	<b>\$552,201</b>	<b>\$388,592</b>	<b>\$98,335</b>	
<b><u>Site Total</u></b>				
Essex Elementary	\$639,830			
Middle High School	\$187,608			
EES/MHS	\$45,030			



## 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
<b>Total Students</b>	<b>37</b>	<b>76</b>	<b>78</b>	<b>77</b>	<b>87</b>	<b>90</b>	<b>81</b>	<b>93</b>	<b>98</b>	<b>83</b>	<b>106</b>	<b>92</b>	<b>112</b>	<b>89</b>	<b>0</b>	<b>1,199</b>
<b>Sub-Total: Resident Students</b>																
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
<b>Total Resident Students</b>	<b>37</b>	<b>74</b>	<b>76</b>	<b>73</b>	<b>80</b>	<b>89</b>	<b>74</b>	<b>87</b>	<b>90</b>	<b>71</b>	<b>93</b>	<b>87</b>	<b>111</b>	<b>89</b>	<b>0</b>	<b>1,131</b>
<b>Sub-Total: School Choice Students</b>																
Memorial		1	2	1	6		3									13
Essex		1		3	1	1	4									10
Middle School								6	8	11						25
MERHS											12	4				16
<b>Total School Choice</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>7</b>	<b>1</b>	<b>7</b>	<b>6</b>	<b>8</b>	<b>11</b>	<b>12</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64</b>
<b>Sub-Total: Enrolled Tuition-In from Other Districts (Special Ed. In-District Programs)</b>																
Middle School										1						1
MERHS											1	1	1			3
<b>Total Enrolled Tuition-In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Total Enrolled</b>	<b>37</b>	<b>76</b>	<b>78</b>	<b>77</b>	<b>87</b>	<b>90</b>	<b>81</b>	<b>93</b>	<b>98</b>	<b>83</b>	<b>106</b>	<b>92</b>	<b>112</b>	<b>89</b>	<b>0</b>	<b>1,199</b>
<b>Special Education</b>																
<b>Students In-District</b>	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>																
<b>Special Education Out of District Tuition-Out</b>																
Manchester	1							1	1	2	1	1	2	1	2	12
Essex						1			1	1			1	1	5	10
School Choice										2						2
<b>Total Social Ed Out of District</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>7</b>	<b>24</b>

	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
<b>Total</b>	<b>1,199</b>		<b>24 = 1,223</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%
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.*

## FY25 Budget - 2023-2024 Enrollment Report

Essex Elementary Class Size 2023-2024			
	# Sections	Avg Class Size	Total Students
Classroom Sections	12	19	229
Kindergarten	2	18	36
First Grade	2	19	38
Second Grade	2	20	39
Third Grade	2	19	38
Fourth Grade	2	22	43
Fifth Grade	2	18	35

Memorial Elementary Class Size 2023-2024			
	# Sections	Avg Class Size	Total Students
Classroom Sections	13	20	289
Pre-Kindergarten	3	9	28
Kindergarten	2	21	41
First Grade	3	14	42
Second Grade	2	19	37
Third Grade	2	24	48
Fourth Grade	2	24	47
Fifth Grade	2	23	46

K-5 Specialized Special Education Program Class Size 2023-2024			
	Students Per Class	Avg Class Size	State Class Size Max
Classroom Sections			
IRWL 2/3	8	NA	8
IRWL 4/5	7	NA	8
SAIL	6	NA	8
SWING	4	NA	8
ACE	6	NA	8

High School Class Size 2023-2024			
HS Academic Sections	# Sections	% of Total Sections	
Total Sections			
Sections under 5	9	4%	
Sections 5-9	33	16%	
Sections 10-14	47	23%	
Sections 15-19	55	27%	
Sections 20-24	45	22%	
Sections 24+	14	7%	
Type/Configuration	# Sections	Avg Class Size	% of Total Sections
Core Sections	104	16	51%
Elective Sections	99	15	49%
Full Year Courses	135	16	67%
Semester Courses	51	14	25%
Quarter Courses	16	13	8%
Combined	49	15	24%
Singleton Courses	58	14	29%

Sections fall into multiple categories. Percentage represents type/configuration of total sections.

Middle School Class Size 2023-2024			
MS Academic Sections	# of Sections	% of Total Sections	
Total Sections	151		
Sections under 5	0	0%	
Sections 5-9	0	0%	
Sections 10-14	28	19%	
Sections 15-19	91	60%	
Sections 20-24	29	19%	
Sections 24+	3	2%	
	# Sections	Avg Class Size	% of Total Sections
Core Sections	85	18	56%
Explore	66	17	44%

6-12 Specialized Special Education Program Class Size 2023-2024			
	# Sections	Avg Class Size	State Class Size Max
Classroom Sections			
MS IRWL	6	5	8
MS SAIL	2	4	8
MS SWING/ACE	6	8	8
HS Transitions	3	4	8
HS SWING/ACE	7	10	8

## FY25 Budget - 2023-2024 Staffing Report

	Essex	Memorial	Middle	High	District	Totals
<b>Teachers &amp; Professional Staff</b>						
General Education Content Teacher	12.0	13.0	15.0	32.0		72.0
General Education Specialist Teacher	3.3	4.4	5.9	4.5		18.1
Student Services Teachers	2.5	2.5	0.5	0.5		6.0
Special Education Teachers	4.0	12.8	9.2	5.0		31.0
SPED Team Chair	0.4	0.6	0.4	0.6		2.0
Therapists	1.3	1.3	1.4	0.8		4.8
Counselors & Psychologists	1.4	1.6	1.6	5.4		10.0
Nurse	1.0	1.0	0.4	0.6		3.0
	25.9	37.2	34.4	49.4		146.8
<b>Paraprofessional</b>						
Special Education	6	12	5.4	7		30.4
General Education	2	2	0	2		6
	8	14	5.4	9		36.4
<b>School Leadership &amp; Admin Support</b>						
Principal	1	1	1	1		4
Dean			1	1		2
Athletic Director				0.6		0.6
Administrative Assistants	1	1	1	2.5		5.5
	2	2	3	5.1		12.1
<b>Districtwide Leadership &amp; Support Staff</b>						
Superintendent					1	1
Directors					3	3
Facilities					3	3
Business Office Professional Support					4.2	4.2
Technology					3	3
Administrative Assistants					2.5	2.5
					16.7	16.7
<b>Staff Totals</b>						
<b>Total</b>	<b>35.9</b>	<b>53.2</b>	<b>42.8</b>	<b>63.5</b>	<b>16.7</b>	<b>212.0</b>

*Note: Staffing inclusive of positions funded by both the operating budget and grants. See next page for more detail.*

## FY25 Budget - 2023-2024 Staffing Report Budget Crosswalk

Location of Position Types in Budget					
Teachers & Professional Staff	Operating Budget FTE	Grant/Rev Fund FTE	Total FTE	Operating Budget DESE Account Code	Grant/Rev Fund
General Education Content Teacher	72		72	2305	
General Education Specialist Teacher	18.05		18.05	2305/2340	
Student Services Teachers	4.566	1.434	6	2305	Title I / ESSER Grants
Special Education Teachers	27.23	3.77	31	2310	PreK Revolving Account / IDEA Grant
SPED Team Chair	2		2	2315	
Therapists	4.766		4.766	2320	
Counselors & Psychologists	10		10	2710 / 2800	
Nurse	3		3	3200	
<b>Paraprofessional</b>					
Special Education	17.1	13.3	30.4	2330	PreK Revolving Fund / IDEA
General Education	6		6	2330	
<b>School Leadership &amp; Admin Support</b>					
Principal	4			2210	
Dean	2			2210	
Athletic Director	0.6			3510	
Administrative Assistants	5.5			2210	
<b>Districtwide Leadership &amp; Support Staff</b>					
Superintendent	1			1210	
Directors	3			1410/2110	
Facilities	3			4110/4220	
Business Office Professional Support	4.2			1410	
Technology	3			1450	
Administrative Assistants	2.25	0.25		1210/1410/2110	Facilities Revolving Account
<b>Totals</b>	<b>193.3</b>	<b>18.8</b>			

## FY25 Budget - Capital Plan Progress Report

	FY24	Status	FY25	FY26	FY27	FY28	5 Yr Total	SY24 Progress Report
<b>Middle High School</b>								
Students chairs	\$14,000	✓	\$14,000	\$14,000	\$14,000	\$14,000		Reduced to \$7K. Completed FY24 through annual small capital operating
Carpeting: MS & HS Offices					\$75,000			
Carpeting: Learning Commons & Central Office			\$75,000					
Carpeting: Auditorium			\$32,500					
Reshingle Barn Roof			\$30,000					
Parking Lots:								
Paving/Sealcoating/Linestriping						\$100,000		
Replace flushometers			\$12,500					
Auditorium Projector Screen Replacement	\$21,000	✓						Funded through FY23 end-of-year savings
Repair or replace Linoleum Floor on first floor						\$156,000		
First Floor Wall panel replacements				\$130,000				
Water Heater			\$40,000					
Kitchen Equipment	\$30,000	✓						Purchased via FY24 Small Capital - consumed nearly 50% of allocation - forced a deferral of other small capital projects.
Air Conditioning Study: 2nd/3rd Floor			\$25,000					
Interior Painting Beyond Annual Touch Up					\$50,000			
Envelope repairs (door jambs, weatherstripping, caulking, sealing)				\$20,930				
IT Closet Split System AC Unit Replacements				\$12,500	\$12,500	\$12,500		
Classroom Smartboard Replacement	\$224,000	→						Deferred to FY25
<b>Sub-Total, High School</b>	<b>\$289,000</b>		<b>\$229,000</b>	<b>\$177,430</b>	<b>\$151,500</b>	<b>\$282,500</b>	<b>\$1,129,430</b>	
<b>Essex Elementary School</b>								
Boiler (heating system)	\$200,000							Defer/maintain as is, pending MSBA determination
Hot water tank/boiler				\$32,500				

Accessibility Compliance	\$40,475							<i>Defer/maintain as needed, pending MSBA de</i>
Paving: Play area, parking & driveway	\$25,000			\$10,000				<i>Defer/maintain as needed, pending MSBA de</i>
<b>Sub-Total, High School</b>	<b>\$265,475</b>		<b>\$0</b>	<b>\$42,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$307,975</b>	
<b>Districtwide Security</b>								
Visitor Registration Security System	\$8,000							<i>Implented FY24</i>
School Security Communication System	\$9,000							<i>Implented FY24</i>
Phone System - Programming (Ray Baum's Act)	\$20,000							<i>Required by law: implement FY24 - SC approval required</i>
<b>Sub-Total, Districtwide Security</b>	<b>\$37,000</b>						<b>\$37,000</b>	

# Next Steps



Public Input

~January 23<sup>rd</sup> - Budget Hearing



February FY25 Budget Adoption

~February 6<sup>th</sup> – School Committee Meeting



Annual Town Meetings

~April 22<sup>nd</sup> Manchester

~May 6<sup>th</sup> Essex