

Final Reduction Scenarios Targeting Assessment & Apportionment

	A	B	C	D
<i>Total Budget Spending</i>	\$28,805,988	\$28,890,987	\$28,925,987	\$29,068,987
<i>Total Gap Between Level Service & Target</i>	\$1,273,000	\$1,187,180	\$1,130,000	\$985,000
<i>Cuts</i>	\$580,000	\$495,000	\$460,000	\$310,000
<i>Reserves</i>	\$546,000	\$542,180	\$520,000	\$518,000
<i>Spending</i>	3.13	3.44	3.56	4.08
<i>Assessment</i>	2.29	2.65	2.89	3.49
<i>TOE Apportionment</i>	3.79	4.15	4.39	4.99
<i>MBTS Apportionment</i>	1.45	1.82	2.05	2.65
Operation Reductions	\$70,000	\$70,000	\$70,000	\$70,000
Continued Bus Run Reduction	\$50,000	\$50,000	\$50,000	\$50,000
Eliminate Late Bus	\$20,000	\$20,000	\$20,000	\$20,000
Potential Staffing Tide Savings				
Staffing and Program Reductions	\$390,000	\$305,000	\$270,000	\$120,000
<i>1.0 HS Math</i>	\$85,000	\$85,000	\$85,000	\$85,000
<i>.4 HS Art</i>	\$35,000	\$35,000	\$35,000	\$35,000
Eliminate Foreign Lang Exploratory K-6 (<i>begin program Grade 7</i>)	\$65,000	\$65,000	\$65,000	
Move Instrumental Music Lessons to Fee for Service				
<i>-Reduce .7 FTE</i>	\$35,000	\$35,000		
<i>-Move instrumental music lessons to fee-based after-school</i>				
Elem. Classroom Teacher (<i>enrollment class size / attrition if possible</i>)	\$85,000	\$85,000	\$85,000	
<i>.5-1 FTE Reductions</i>	\$85,000			
Restructuring Opportunities	\$120,000	\$120,000	\$120,000	\$120,000
Restructuring of Elementary Intervention Model				
<i>-Reduce 1.2 TAs / 1Tutor</i>	\$70,000	\$70,000	\$70,000	\$70,000
Reorganize School Psychologist Structure	\$25,000	\$25,000	\$25,000	\$25,000
Study K-12 Administrative and Central Office Restructure				
<i>-Initial Est. Short Term Savings</i>	\$25,000	\$25,000	\$25,000	\$25,000
E&D and Other Reserves				
OPEB Reserves	\$150,000	\$150,000	\$150,000	\$150,000
Excess & Deficiency Fund Reserves	\$546,000	\$542,180	\$520,000	\$518,000
Stabilization Fund (Reserves)				
Total Reserves	\$696,000	\$692,180	\$670,000	\$668,000
Total Cuts	\$580,000	\$495,000	\$460,000	\$310,000
	\$1,276,000	\$1,187,180	\$1,130,000	\$978,000
<i>School Choice Reserves (Earmark) to Cover Potential Health Care Increase</i>	\$150,000	\$150,000	\$150,000	\$150,000
Total Reserves Used	\$846,000	\$842,180	\$820,000	\$818,000
<i>Total Assessment</i>	2.29	2.65	2.89	3.49
<i>TOE Apportionment</i>	3.79	4.15	4.39	4.99
	\$9,025,016	\$9,057,010	\$9,077,671	\$9,129,188
<i>\$ Difference 2.29 to 2.65</i>	\$31,994			
<i>\$ Difference 2.65 to 2.89</i>	\$20,661			
<i>\$ Difference 2.89 to 3.49</i>	\$51,517			
<i>\$ Difference 2.29 to 3.49</i>	104,172			

Reserve Projection w/ 3.5% Assessment Scenario					
	E&D	School Choice	Stabilization	Facilities Rental	Total
FY21 Usage					
Operations	\$335,000				
COVID Costs (after federal funding)		\$200,000			
EES Technology			\$128,000		
Essex Playground			\$291,000		
<i>FY21 Ending - Unaudited</i>	<i>\$1,631,391</i>	<i>\$1,404,288</i>	<i>\$552,201</i>	<i>\$253,943</i>	<i>\$3,841,823</i>
FY22 Usage					
Operations	\$335,000				
Essex Playground			\$69,000		
Security, Technology & Fiber			\$199,000		
Essex/MHS Facility Report			\$50,000		
Hyland/Brk St Field Replacement			<i>\$1,200,000 Defer to '25</i>		
<i>Account Totals</i>	<i>\$1,296,391</i>	<i>\$1,404,288</i>	<i>\$234,201</i>	<i>\$253,943</i>	<i>\$3,188,823</i>
FY23 Usage					
Operations	\$518,000				
Health Care Premium Earmark		\$150,000			
EES Back-Up Boiler			\$100,000		
Hyland/Brk St Field Replacement			<i>\$1,200,000 Defer to '24</i>		
MHS Carpeting (Auditorium & Pods)			\$90,000		
<i>Account Totals</i>	<i>\$778,391</i>	<i>\$1,254,288</i>	<i>\$44,201</i>	<i>\$253,943</i>	<i>\$2,330,823</i>
FY24 Usage					
Operations	\$786,000				
Health Care Premium Earmark		\$150,000			
Hyland/Brk St Field Replacement			<i>\$1,200,000 Defer to '25</i>		
<i>Account Totals</i>	<i>-\$7,609</i>	<i>\$1,104,288</i>	<i>\$44,201</i>	<i>\$253,943</i>	<i>\$1,394,823</i>
FY25 Usage					
Operations	\$1,078,000				
Health Care Premium Earmark		\$150,000			
Hyland/Brk St Field Replacement			<i>\$1,200,000 Defer to '26</i>		
<i>Account Totals</i>	<i>-\$1,085,609</i>	<i>\$1,104,288</i>	<i>\$44,201</i>	<i>\$253,943</i>	<i>\$316,823</i>

FY23 Enrollment Projection									
Grade Level	Enrollment by Classroom FY23 Proj				FY17 Fall Actual				
	Memorial	Essex	Memorial	Essex	Memorial	Essex	Memorial	Essex	Class Size Benchmarks
Pre-Kindergarten	22								
Kindergarten	35	37	18	19	40	34	20	17	17-19
First Grade	30	37	15	19	39	30	20	15	17-19
Second Grade	40	41	20	21	53	37	18	19	18-20
Third Grade	44	42	22	21	66	45	22	23	18-20
Fourth Grade	48	32	16	16	78	45	20	23	19-22
Fifth Grade	51	36	17	18	73	42	18	21	19-22
Total	248	225	<i>14 Sections</i>	<i>12 Sections</i>	349	233	<i>18 Sections</i>	<i>12 Sections</i>	
Avg Class Size	18	19			19	19			

MHS Enrollment Comparison					
	FY23 Projected		Class Size Benchmarks	FY17 Actual	
	Total Enrollment	Avg. Class Size		Total Enrollment	Avg. Class Size
6	96	19	19-22	123	25
7	80	16	19-22	132	26
8	99	20	19-22	131	26
Total	275	18		386	26
9	109	17	19-22	116	18
10	113	17	19-22	104	16
11	93	14	19-22	98	15
12	121	19	19-22	108	17
Total	436	17		426	16

District	We currently offer elementary foreign language grades K-5.	We currently offer grade six exploratory language.	We currently offer instrumental music lessons for students during the instructional day and free of charge.
Beverly	After school programming	Global studies-more cultural than language	Yes
Chelsea	No	No	Yes
Danvers	No	Yes, We offer 6th grade Spanish and French as a full year course.	We offer instrumental music lessons during the school day and students pay a small activity fee.
Hamilton-Wenham	No	We offer grade 6 Mandarin/Spanish. Choice of the two in gr 7	No
Lynn	No	Yes	Yes
Lynnfield	No	Yes	No
Marblehead	No	Yes	Yes
Peabody	No	Yes	Yes
Pentucket Regional	No	No	Yes
Rockport	No	Yes	No
Salem	In two elem schools	Yes	Yes
Swampscott	No	No	Yes
Winthrop	No	No	No
<i>Yes</i>	<i>7.7%</i>	<i>57.1%</i>	<i>61.5%</i>
<i>No</i>	<i>92.3%</i>	<i>38.5%</i>	<i>38.5%</i>



Manchester Essex Regional School District DRAFT FY 2023 Operating Budget - SCENARIO A

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Budget	2020-2021 Actual	% Inc.	2021-2022 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$2,774,413	\$3,048,668	0.00%	\$3,083,668	\$309,255	11.15%	\$3,124,118	\$40,450	1.31%
Regional School Transportation	\$214,527	37.11%	\$230,294	7.35%	\$207,000	\$297,704	29.27%	\$207,000	\$0	0.00%	\$275,000	\$68,000	32.85%
(Less: School Choice Sending)	(\$92,624)	57.77%	(\$99,848)	7.80%	(\$85,000)	(\$106,234)	6.40%	(\$100,000)	(\$15,000)	17.65%	(\$100,000)	\$0	0.00%
Total State Aid	\$3,129,651	2.11%	\$3,179,114	1.58%	\$2,896,413	\$3,240,138	1.92%	\$3,190,668	\$294,255	10.16%	\$3,299,118	\$108,450	3.40%
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$50,000	\$37,491	3.05%	\$50,000	\$0	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$40,000	\$25,744	-95.37%	\$40,000	\$0	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$29,500	\$0	-100.00%	\$29,500	\$0	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$119,500	\$63,235	-89.84%	\$119,500	\$0	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Budget)	\$0	NM	\$100,000	NM	\$335,000	\$335,000	235.00%	\$335,000	\$0	0.00%	\$546,000	\$211,000	62.99%
Total Revenue Before Assessments	\$3,626,352	12.10%	\$3,901,391	7.58%	\$3,350,913	\$3,638,373	-6.74%	\$3,645,168	\$294,255	8.78%	\$3,964,618	\$319,450	8.76%
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	\$15,099,835	2.94%	\$15,589,705	\$489,870	3.24%	\$15,816,354	\$226,649	1.45%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	\$8,364,966	3.61%	\$8,695,830	\$330,864	3.96%	\$9,025,016	\$329,186	3.79%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$23,464,801	3.18%	\$24,285,535	\$820,734	3.50%	\$24,841,370	\$555,835	2.29%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,805,988	\$875,285	3.13%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	\$481,694	-1.52%	\$0	(\$481,694)	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,297,408	\$27,584,868	1.67%	\$27,930,703	\$633,295	2.32%	\$28,805,988	\$875,285	3.13%
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	(\$481,694)	(\$481,694)	-1.5%	\$0	\$481,694	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	\$0	NM	\$0	\$0	NM	\$0	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,643,089	3.82%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,805,988	\$875,285	3.13%
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26,010,874	2.98%	\$27,140,714	\$26,735,245	2.78%	\$28,255,703	\$1,114,989	4.11%	\$29,130,988	\$875,284	3.10%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$325,000)	(\$180,000)	-44.62%	(\$325,000)	\$0	0.00%	(\$325,000)	\$0	0.00%
General Fund Operating Budget (Restated)**	\$24,934,297	2.00%	\$25,685,874	3.01%	\$26,815,714	\$26,555,245	3.38%	\$27,930,703	\$1,114,989	4.16%	\$28,805,988	\$875,284	3.13%

*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

***FY20 and 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



Manchester Essex Regional School District

DRAFT FY 2023 Operating Budget - SCENARIO A

DOE Account Code	Budget Summary	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF												
1210	Superintendent's Office	\$230,782	1.5	\$237,292	1.5	\$243,381	\$245,308	1.5	\$249,466	1.5	\$257,450	\$7,984	3.2%
1410	Business Office	\$383,107	4.2	\$396,802	4.2	\$402,140	\$402,141	4.2	\$412,069	4.2	\$416,901	\$4,833	1.2%
1450	District Technology	\$212,649	2.2	\$220,605	2.2	\$222,777	\$202,213	2.2	\$228,434	3.2	\$284,562	\$56,128	24.6%
2110	Student Services Office	\$234,358	2.5	\$240,209	2.5	\$246,177	\$246,340	2.5	\$252,294	2.5	\$258,564	\$6,270	2.5%
2110	Curriculum Director	\$106,586	0.8	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	0.8	\$118,236	\$2,855	2.5%
2210	Principals/Asst. Principals	\$669,838	6.0	\$728,071	6.0	\$745,916	\$745,919	6.0	\$764,415	6.0	\$783,375	\$18,960	2.5%
2210	School Secretaries	\$255,394	5.0	\$264,496	5.0	\$271,964	\$262,992	5.0	\$270,933	5.0	\$277,642	\$6,709	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$108,373		\$119,615		\$128,512	\$124,691		\$131,250	-	\$134,531	\$3,281	2.5%
2305	Classroom Teachers	\$8,259,337	99.2	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$9,139,913	99.8	\$9,076,321	(\$63,592)	-0.7%
2310	Special Ed Teachers	\$2,351,987	32.6	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,903,501	32.8	\$2,992,304	\$88,803	3.1%
2315	Special Ed Team Chairs	\$191,093	2.0	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	2.0	\$205,472	\$8,278	4.2%
2325	Substitute Teachers	\$255,895		\$164,708	0.0	\$139,000	\$308,948	0.0	\$147,000	-	\$147,000	\$0	0.0%
2330	Teaching Assistants*	\$632,061	24.5	\$682,641	24.5	\$700,328	\$626,031	23.4	\$689,485	30.5	\$827,656	\$138,171	20.0%
2340	Library/Media Coordinators	\$137,449	1.5	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	1.0	\$107,079	\$2,612	2.5%
2440	SPED, LEP, H&H Tutors	\$246,177	1.0	\$176,524	1.0	\$166,639	\$165,669	0.0	\$132,520	1.0	\$144,723	\$12,203	9.2%
2710	Guidance/Adj. Counselors	\$543,277	6.8	\$525,285	6.8	\$609,569	\$591,426	6.8	\$634,853	8.0	\$709,934	\$75,082	11.8%
2800	Psychologists	\$279,143	2.0	\$288,692	3.0	\$298,545	\$298,545	3.0	\$308,715	3.0	\$319,209	\$10,494	3.4%
3200	Nurses	\$269,377	3.0	\$275,668	3.0	\$289,487	\$288,481	3.0	\$293,399	3.0	\$254,822	(\$38,577)	-13.1%
3300	Transportation/Traffic/Emergency/Title IX	\$8,000		\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	-	\$9,500	\$0	0.0%
3400	Cafeteria/Recess Aides	\$54,420		\$65,096	0.0	\$64,235	\$71,361	0.0	\$64,235	-	\$64,235	\$0	0.0%
3510	Athletics (Office & Coaching Stipends)	\$308,833	1.6	\$297,562	1.6	\$346,474	\$288,086	1.6	\$355,049	1.6	\$363,837	\$8,788	2.5%
3520	Student Activity Stipends	\$136,942		\$131,193	0.0	\$129,265	\$108,152	0.0	\$132,496	-	\$135,809	\$3,312	2.5%
4110	Custodians	\$122,944	1.0	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	1.0	\$90,445	\$1,645	1.9%
4220	Facilities Department	\$169,352	2.0	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	2.0	\$182,134	\$4,442	2.5%
	Negotiations, Longevity, Expanded Effort	\$140,244		\$153,840		\$151,253	\$168,547		\$181,300	-	\$46,300	(\$135,000)	-74.5%
	Subtotal SALARIES	\$16,307,616	199.4	\$16,804,339	200.1	\$17,371,980	\$17,118,181	198.7	\$17,984,361	208.9	\$18,208,043	\$223,682	1.24%

*Teaching Assistant FTE increases reflects addition of 1:1 aides to support keeping students in district; added in FY22 after budget was set



Manchester Essex Regional School District

DRAFT FY 2023 Operating Budget - SCENARIO A

DOE Account Code	Budget Summary	2018-2019 Expended	% Increase	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	% Increase vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES												
1000	District Admin. Expenses	\$232,610	-4.0%	\$212,783	-8.5%	\$270,432	\$278,427	30.9%	\$272,966	0.9%	\$274,017	\$1,051	0.4%
2000	Bldg. Instr. Supplies/Equip	\$266,220	-3.1%	\$245,249	-7.9%	\$327,172	\$226,673	-7.6%	\$327,172	0.0%	\$310,424	(\$16,748)	-5.1%
2100	SPED Admin. Expenses	\$66,744	-23.1%	\$28,984	-56.6%	\$32,300	\$24,794	-14.5%	\$31,600	-2.2%	\$31,600	\$0	0.0%
2210	Bldg. Admin. Expenses	\$35,068	2.1%	\$37,065	5.7%	\$43,615	\$29,757	-19.7%	\$43,615	0.0%	\$46,565	\$2,950	6.8%
2300	SPED Contracted Services	\$187,672	-13.8%	\$161,480	-14.0%	\$240,000	\$211,494	31.0%	\$240,000	0.0%	\$260,000	\$20,000	8.3%
2350	Professional Development	\$35,660	-46.5%	\$76,048	113.3%	\$46,500	\$37,060	-51.3%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	\$8,614	212.2%	(\$18,132)	-310.5%	\$41,000	\$40,584	-323.8%	\$70,000	70.7%	\$70,000	\$0	0.0%
2451	Instructional Technology**	\$226,753	-12.1%	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	8.3%	\$308,587	\$0	0.0%
3200	Health Expenses	\$3,187	-45.4%	\$3,015	-5.4%	\$7,300	\$3,715	23.2%	\$7,300	0.0%	\$8,000	\$700	9.6%
3300	Transportation/Traffic/Security	\$348,439	9.3%	\$344,077	-1.3%	\$395,874	\$353,555	2.8%	\$478,464	20.9%	\$448,200	(\$30,264)	-6.3%
3300	SPED Transportation	\$386,504	6.0%	\$336,108	-13.0%	\$320,000	\$253,485	-24.6%	\$470,625	47.1%	\$687,100	\$216,475	46.0%
3500	Athletics/Student Activities	\$94,464	-3.2%	\$140,154	48.4%	\$92,500	\$32,489	-76.8%	\$96,500	4.3%	\$96,500	\$0	0.0%
4100	Utilities	\$530,999	-0.3%	\$448,274	-15.6%	\$579,901	\$549,389	22.6%	\$557,900	-3.8%	\$557,900	\$0	0.0%
4110	Custodial Supplies	\$59,393	24.9%	\$55,800	-6.0%	\$60,000	\$45,491	-18.5%	\$60,000	0.0%	\$60,000	\$0	0.0%
4200	Maintenance	\$629,499	5.3%	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$701,875	0.0%	\$782,131	\$80,256	11.4%
5000	Insurance & Other Benefits	\$4,931,328	3.7%	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,538,530	3.8%	\$5,720,288	\$181,758	3.3%
7000	Facility Capital Expense	\$58,854	-34.8%	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$46,000	-28.1%	\$53,000	\$7,000	15.2%
9100	SPED Tuition-Out/Summer	\$849,673	23.3%	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$973,709	5.5%	\$1,162,134	\$188,425	19.4%
	Subtotal OPERATIONS (LESS: REDUCTIONS TO BE IDENTIFIED)	\$8,951,681	3.1%	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,271,342	5.1%	\$10,922,945	\$651,603	6.34%
	TOTAL	\$25,259,297	2.1%	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	4.1%	\$29,130,988	\$875,284	3.10%
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)		(\$325,000)	\$0	0.0%
	Plus: General Fund Transfer to close Food Se	\$177,202		\$68,444									
	Plus: General Fund Transfer to close Athletics	\$18,314											
	General Fund Operating Spending	\$25,129,813	2.8%	\$25,789,318	2.6%	\$26,815,714	\$26,555,245	2.9%	\$27,930,703	4.2%	\$28,805,988	\$875,284	3.13%
	Contribution to Stabilization Fund	\$0		\$489,109		\$481,694	\$481,694		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$25,129,813	2.8%	\$26,278,427	4.6%	\$27,297,408	\$27,036,939	2.8%	\$27,930,703	2.3%	\$28,805,988	\$875,284	3.13%

*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 DRAFT FY 2023 Operating Budget - SCENARIO B

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Budget	2020-2021 Actual	% Inc.	2021-2022 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$2,774,413	\$3,048,668	0.00%	\$3,083,668	\$309,255	11.15%	\$3,124,118	\$40,450	1.31%
Regional School Transportation	\$214,527	37.11%	\$230,294	7.35%	\$207,000	\$297,704	29.27%	\$207,000	\$0	0.00%	\$275,000	\$68,000	32.85%
(Less: School Choice Sending)	(\$92,624)	57.77%	(\$99,848)	7.80%	(\$85,000)	(\$106,234)	6.40%	(\$100,000)	(\$15,000)	17.65%	(\$100,000)	\$0	0.00%
Total State Aid	\$3,129,651	2.11%	\$3,179,114	1.58%	\$2,896,413	\$3,240,138	1.92%	\$3,190,668	\$294,255	10.16%	\$3,299,118	\$108,450	3.40%
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$50,000	\$37,491	3.05%	\$50,000	\$0	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$40,000	\$25,744	-95.37%	\$40,000	\$0	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$29,500	\$0	-100.00%	\$29,500	\$0	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$119,500	\$63,235	-89.84%	\$119,500	\$0	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Budget)	\$0	NM	\$100,000	NM	\$335,000	\$335,000	235.00%	\$335,000	\$0	0.00%	\$542,180	\$207,180	61.84%
Total Revenue Before Assessments	\$3,626,352	12.10%	\$3,901,391	7.58%	\$3,350,913	\$3,638,373	-6.74%	\$3,645,168	\$294,255	8.78%	\$3,960,798	\$315,630	8.66%
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	\$15,099,835	2.94%	\$15,589,705	\$489,870	3.24%	\$15,873,179	\$283,474	1.82%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	\$8,364,966	3.61%	\$8,695,830	\$330,864	3.96%	\$9,057,010	\$361,180	4.15%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$23,464,801	3.18%	\$24,285,535	\$820,734	3.50%	\$24,930,189	\$644,654	2.65%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,890,987	\$960,284	3.44%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	\$481,694	-1.52%	\$0	(\$481,694)	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,297,408	\$27,584,868	1.67%	\$27,930,703	\$633,295	2.32%	\$28,890,987	\$960,284	3.44%
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	(\$481,694)	(\$481,694)	-1.5%	\$0	\$481,694	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	\$0	NM	\$0	\$0	NM	\$0	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,643,089	3.82%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,890,987	\$960,284	3.44%
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26,010,874	2.98%	\$27,140,714	\$26,735,245	2.78%	\$28,255,703	\$1,114,989	4.11%	\$29,215,987	\$960,284	3.40%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$325,000)	(\$180,000)	-44.62%	(\$325,000)	\$0	0.00%	(\$325,000)	\$0	0.00%
General Fund Operating Budget (Restated)**	\$24,934,297	2.00%	\$25,685,874	3.01%	\$26,815,714	\$26,555,245	3.38%	\$27,930,703	\$1,114,989	4.16%	\$28,890,987	\$960,284	3.44%

*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

***FY20 and 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



Manchester Essex Regional School District

DRAFT FY 2023 Operating Budget - SCENARIO B

DOE Account Code	Budget Summary	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF												
1210	Superintendent's Office	\$230,782	1.5	\$237,292	1.5	\$243,381	\$245,308	1.5	\$249,466	1.5	\$257,450	\$7,984	3.2%
1410	Business Office	\$383,107	4.2	\$396,802	4.2	\$402,140	\$402,141	4.2	\$412,069	4.2	\$416,901	\$4,833	1.2%
1450	District Technology	\$212,649	2.2	\$220,605	2.2	\$222,777	\$202,213	2.2	\$228,434	3.2	\$284,562	\$56,128	24.6%
2110	Student Services Office	\$234,358	2.5	\$240,209	2.5	\$246,177	\$246,340	2.5	\$252,294	2.5	\$258,564	\$6,270	2.5%
2110	Curriculum Director	\$106,586	0.8	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	0.8	\$118,236	\$2,855	2.5%
2210	Principals/Asst. Principals	\$669,838	6.0	\$728,071	6.0	\$745,916	\$745,919	6.0	\$764,415	6.0	\$783,375	\$18,960	2.5%
2210	School Secretaries	\$255,394	5.0	\$264,496	5.0	\$271,964	\$262,992	5.0	\$270,933	5.0	\$277,642	\$6,709	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$108,373		\$119,615		\$128,512	\$124,691		\$131,250	-	\$134,531	\$3,281	2.5%
2305	Classroom Teachers	\$8,259,337	99.2	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$9,139,913	99.8	\$9,076,321	(\$63,592)	-0.7%
2310	Special Ed Teachers	\$2,351,987	32.6	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,903,501	32.8	\$2,992,304	\$88,803	3.1%
2315	Special Ed Team Chairs	\$191,093	2.0	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	2.0	\$205,472	\$8,278	4.2%
2325	Substitute Teachers	\$255,895		\$164,708	0.0	\$139,000	\$308,948	0.0	\$147,000	-	\$147,000	\$0	0.0%
2330	Teaching Assistants*	\$632,061	24.5	\$682,641	24.5	\$700,328	\$626,031	23.4	\$689,485	30.5	\$827,656	\$138,171	20.0%
2340	Library/Media Coordinators	\$137,449	1.5	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	1.0	\$107,079	\$2,612	2.5%
2440	SPED, LEP, H&H Tutors	\$246,177	1.0	\$176,524	1.0	\$166,639	\$165,669	0.0	\$132,520	1.0	\$144,723	\$12,203	9.2%
2710	Guidance/Adj. Counselors	\$543,277	6.8	\$525,285	6.8	\$609,569	\$591,426	6.8	\$634,853	8.0	\$709,934	\$75,082	11.8%
2800	Psychologists	\$279,143	2.0	\$288,692	3.0	\$298,545	\$298,545	3.0	\$308,715	3.0	\$319,209	\$10,494	3.4%
3200	Nurses	\$269,377	3.0	\$275,668	3.0	\$289,487	\$288,481	3.0	\$293,399	3.0	\$254,822	(\$38,577)	-13.1%
3300	Transportation/Traffic/Emergency/Title IX	\$8,000		\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	-	\$9,500	\$0	0.0%
3400	Cafeteria/Recess Aides	\$54,420		\$65,096	0.0	\$64,235	\$71,361	0.0	\$64,235	-	\$64,235	\$0	0.0%
3510	Athletics (Office & Coaching Stipends)	\$308,833	1.6	\$297,562	1.6	\$346,474	\$288,086	1.6	\$355,049	1.6	\$363,837	\$8,788	2.5%
3520	Student Activity Stipends	\$136,942		\$131,193	0.0	\$129,265	\$108,152	0.0	\$132,496	-	\$135,809	\$3,312	2.5%
4110	Custodians	\$122,944	1.0	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	1.0	\$90,445	\$1,645	1.9%
4220	Facilities Department	\$169,352	2.0	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	2.0	\$182,134	\$4,442	2.5%
	Negotiations, Longevity, Expanded Effort	\$140,244		\$153,840		\$151,253	\$168,547		\$181,300	-	\$131,300	(\$50,000)	-27.6%
	Subtotal SALARIES	\$16,307,616	199.4	\$16,804,339	200.1	\$17,371,980	\$17,118,181	198.7	\$17,984,361	208.9	\$18,293,043	\$308,682	1.72%

*Teaching Assistant FTE increases reflects addition of 1:1 aides to support keeping students in district; added in FY22 after budget was set



Manchester Essex Regional School District

DRAFT FY 2023 Operating Budget - SCENARIO B

DOE Account Code	Budget Summary	2018-2019 Expended	% Increase	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	% Increase vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES												
1000	District Admin. Expenses	\$232,610	-4.0%	\$212,783	-8.5%	\$270,432	\$278,427	30.9%	\$272,966	0.9%	\$274,017	\$1,051	0.4%
2000	Bldg. Instr. Supplies/Equip	\$266,220	-3.1%	\$245,249	-7.9%	\$327,172	\$226,673	-7.6%	\$327,172	0.0%	\$310,424	(\$16,748)	-5.1%
2100	SPED Admin. Expenses	\$66,744	-23.1%	\$28,984	-56.6%	\$32,300	\$24,794	-14.5%	\$31,600	-2.2%	\$31,600	\$0	0.0%
2210	Bldg. Admin. Expenses	\$35,068	2.1%	\$37,065	5.7%	\$43,615	\$29,757	-19.7%	\$43,615	0.0%	\$46,565	\$2,950	6.8%
2300	SPED Contracted Services	\$187,672	-13.8%	\$161,480	-14.0%	\$240,000	\$211,494	31.0%	\$240,000	0.0%	\$260,000	\$20,000	8.3%
2350	Professional Development	\$35,660	-46.5%	\$76,048	113.3%	\$46,500	\$37,060	-51.3%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	\$8,614	212.2%	(\$18,132)	-310.5%	\$41,000	\$40,584	-323.8%	\$70,000	70.7%	\$70,000	\$0	0.0%
2451	Instructional Technology**	\$226,753	-12.1%	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	8.3%	\$308,587	\$0	0.0%
3200	Health Expenses	\$3,187	-45.4%	\$3,015	-5.4%	\$7,300	\$3,715	23.2%	\$7,300	0.0%	\$8,000	\$700	9.6%
3300	Transportation/Traffic/Security	\$348,439	9.3%	\$344,077	-1.3%	\$395,874	\$353,555	2.8%	\$478,464	20.9%	\$448,200	(\$30,264)	-6.3%
3300	SPED Transportation	\$386,504	6.0%	\$336,108	-13.0%	\$320,000	\$253,485	-24.6%	\$470,625	47.1%	\$687,100	\$216,475	46.0%
3500	Athletics/Student Activities	\$94,464	-3.2%	\$140,154	48.4%	\$92,500	\$32,489	-76.8%	\$96,500	4.3%	\$96,500	\$0	0.0%
4100	Utilities	\$530,999	-0.3%	\$448,274	-15.6%	\$579,901	\$549,389	22.6%	\$557,900	-3.8%	\$557,900	\$0	0.0%
4110	Custodial Supplies	\$59,393	24.9%	\$55,800	-6.0%	\$60,000	\$45,491	-18.5%	\$60,000	0.0%	\$60,000	\$0	0.0%
4200	Maintenance	\$629,499	5.3%	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$701,875	0.0%	\$782,131	\$80,256	11.4%
5000	Insurance & Other Benefits	\$4,931,328	3.7%	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,538,530	3.8%	\$5,720,287	\$181,757	3.3%
7000	Facility Capital Expense	\$58,854	-34.8%	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$46,000	-28.1%	\$53,000	\$7,000	15.2%
9100	SPED Tuition-Out/Summer	\$849,673	23.3%	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$973,709	5.5%	\$1,162,134	\$188,425	19.4%
	Subtotal OPERATIONS (LESS: REDUCTIONS TO BE IDENTIFIED)	\$8,951,681	3.1%	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,271,342	5.1%	\$10,922,944	\$651,602	6.34%
	TOTAL	\$25,259,297	2.1%	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	4.1%	\$29,215,987	\$960,284	3.40%
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)		(\$325,000)	\$0	0.0%
	Plus: General Fund Transfer to close Food Se	\$177,202		\$68,444									
	Plus: General Fund Transfer to close Athletics	\$18,314											
	General Fund Operating Spending	\$25,129,813	2.8%	\$25,789,318	2.6%	\$26,815,714	\$26,555,245	2.9%	\$27,930,703	4.2%	\$28,890,987	\$960,284	3.44%
	Contribution to Stabilization Fund	\$0		\$489,109		\$481,694	\$481,694		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$25,129,813	2.8%	\$26,278,427	4.6%	\$27,297,408	\$27,036,939	2.8%	\$27,930,703	2.3%	\$28,890,987	\$960,284	3.44%

*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 DRAFT FY 2023 Operating Budget - SCENARIO C

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Budget	2020-2021 Actual	% Inc.	2021-2022 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$2,774,413	\$3,048,668	0.00%	\$3,083,668	\$309,255	11.15%	\$3,124,118	\$40,450	1.31%
Regional School Transportation	\$214,527	37.11%	\$230,294	7.35%	\$207,000	\$297,704	29.27%	\$207,000	\$0	0.00%	\$275,000	\$68,000	32.85%
(Less: School Choice Sending)	(\$92,624)	57.77%	(\$99,848)	7.80%	(\$85,000)	(\$106,234)	6.40%	(\$100,000)	(\$15,000)	17.65%	(\$100,000)	\$0	0.00%
Total State Aid	\$3,129,651	2.11%	\$3,179,114	1.58%	\$2,896,413	\$3,240,138	1.92%	\$3,190,668	\$294,255	10.16%	\$3,299,118	\$108,450	3.40%
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$50,000	\$37,491	3.05%	\$50,000	\$0	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$40,000	\$25,744	-95.37%	\$40,000	\$0	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$29,500	\$0	-100.00%	\$29,500	\$0	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$119,500	\$63,235	-89.84%	\$119,500	\$0	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Budget)	\$0	NM	\$100,000	NM	\$335,000	\$335,000	235.00%	\$335,000	\$0	0.00%	\$520,000	\$185,000	55.22%
Total Revenue Before Assessments	\$3,626,352	12.10%	\$3,901,391	7.58%	\$3,350,913	\$3,638,373	-6.74%	\$3,645,168	\$294,255	8.78%	\$3,938,618	\$293,450	8.05%
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	\$15,099,835	2.94%	\$15,589,705	\$489,870	3.24%	\$15,909,698	\$319,993	2.05%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	\$8,364,966	3.61%	\$8,695,830	\$330,864	3.96%	\$9,077,671	\$381,841	4.39%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$23,464,801	3.18%	\$24,285,535	\$820,734	3.50%	\$24,987,369	\$701,834	2.89%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,925,987	\$995,284	3.56%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	\$481,694	-1.52%	\$0	(\$481,694)	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,297,408	\$27,584,868	1.67%	\$27,930,703	\$633,295	2.32%	\$28,925,987	\$995,284	3.56%
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	(\$481,694)	(\$481,694)	-1.5%	\$0	\$481,694	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	\$0	NM	\$0	\$0	NM	\$0	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,643,089	3.82%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$28,925,987	\$995,284	3.56%
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26,010,874	2.98%	\$27,140,714	\$26,735,245	2.78%	\$28,255,703	\$1,114,989	4.11%	\$29,250,987	\$995,284	3.52%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$325,000)	(\$180,000)	-44.62%	(\$325,000)	\$0	0.00%	(\$325,000)	\$0	0.00%
General Fund Operating Budget (Restated)**	\$24,934,297	2.00%	\$25,685,874	3.01%	\$26,815,714	\$26,555,245	3.38%	\$27,930,703	\$1,114,989	4.16%	\$28,925,987	\$995,284	3.56%

*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

***FY20 and 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



Manchester Essex Regional School District

DRAFT FY 2023 Operating Budget - SCENARIO C

DOE Account Code	Budget Summary	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF												
1210	Superintendent's Office	\$230,782	1.5	\$237,292	1.5	\$243,381	\$245,308	1.5	\$249,466	1.5	\$257,450	\$7,984	3.2%
1410	Business Office	\$383,107	4.2	\$396,802	4.2	\$402,140	\$402,141	4.2	\$412,069	4.2	\$416,901	\$4,833	1.2%
1450	District Technology	\$212,649	2.2	\$220,605	2.2	\$222,777	\$202,213	2.2	\$228,434	3.2	\$284,562	\$56,128	24.6%
2110	Student Services Office	\$234,358	2.5	\$240,209	2.5	\$246,177	\$246,340	2.5	\$252,294	2.5	\$258,564	\$6,270	2.5%
2110	Curriculum Director	\$106,586	0.8	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	0.8	\$118,236	\$2,855	2.5%
2210	Principals/Asst. Principals	\$669,838	6.0	\$728,071	6.0	\$745,916	\$745,919	6.0	\$764,415	6.0	\$783,375	\$18,960	2.5%
2210	School Secretaries	\$255,394	5.0	\$264,496	5.0	\$271,964	\$262,992	5.0	\$270,933	5.0	\$277,642	\$6,709	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$108,373		\$119,615		\$128,512	\$124,691		\$131,250	-	\$134,531	\$3,281	2.5%
2305	Classroom Teachers	\$8,259,337	99.2	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$9,139,913	99.8	\$9,111,321	(\$28,592)	-0.3%
2310	Special Ed Teachers	\$2,351,987	32.6	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,903,501	32.8	\$2,992,304	\$88,803	3.1%
2315	Special Ed Team Chairs	\$191,093	2.0	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	2.0	\$205,472	\$8,278	4.2%
2325	Substitute Teachers	\$255,895		\$164,708	0.0	\$139,000	\$308,948	0.0	\$147,000	-	\$147,000	\$0	0.0%
2330	Teaching Assistants*	\$632,061	24.5	\$682,641	24.5	\$700,328	\$626,031	23.4	\$689,485	30.5	\$827,656	\$138,171	20.0%
2340	Library/Media Coordinators	\$137,449	1.5	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	1.0	\$107,079	\$2,612	2.5%
2440	SPED, LEP, H&H Tutors	\$246,177	1.0	\$176,524	1.0	\$166,639	\$165,669	0.0	\$132,520	1.0	\$144,723	\$12,203	9.2%
2710	Guidance/Adj. Counselors	\$543,277	6.8	\$525,285	6.8	\$609,569	\$591,426	6.8	\$634,853	8.0	\$709,934	\$75,082	11.8%
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3200	Nurses	\$269,377	3.0	\$275,668	3.0	\$289,487	\$288,481	3.0	\$293,399	3.0	\$254,822	(\$38,577)	-13.1%
3300	Transportation/Traffic/Emergency/Title IX	\$8,000		\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	-	\$9,500	\$0	0.0%
3400	Cafeteria/Recess Aides	\$54,420		\$65,096	0.0	\$64,235	\$71,361	0.0	\$64,235	-	\$64,235	\$0	0.0%
3510	Athletics (Office & Coaching Stipends)	\$308,833	1.6	\$297,562	1.6	\$346,474	\$288,086	1.6	\$355,049	1.6	\$363,837	\$8,788	2.5%
3520	Student Activity Stipends	\$136,942		\$131,193	0.0	\$129,265	\$108,152	0.0	\$132,496	-	\$135,809	\$3,312	2.5%
4110	Custodians	\$122,944	1.0	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	1.0	\$90,445	\$1,645	1.9%
4220	Facilities Department	\$169,352	2.0	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	2.0	\$182,134	\$4,442	2.5%
	Negotiations, Longevity, Expanded Effort	\$140,244		\$153,840		\$151,253	\$168,547		\$181,300	-	\$131,300	(\$50,000)	-27.6%
	Subtotal SALARIES	\$16,307,616	199.4	\$16,804,339	200.1	\$17,371,980	\$17,118,181	198.7	\$17,984,361	208.9	\$18,328,043	\$343,682	1.91%

*Teaching Assistant FTE increases reflects addition of 1:1 aides to support keeping students in district; added in FY22 after budget was set



Manchester Essex Regional School District

DRAFT FY 2023 Operating Budget - SCENARIO C

DOE Account Code	Budget Summary	2018-2019 Expended	% Increase	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	% Increase vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES												
1000	District Admin. Expenses	\$232,610	-4.0%	\$212,783	-8.5%	\$270,432	\$278,427	30.9%	\$272,966	0.9%	\$274,017	\$1,051	0.4%
2000	Bldg. Instr. Supplies/Equip	\$266,220	-3.1%	\$245,249	-7.9%	\$327,172	\$226,673	-7.6%	\$327,172	0.0%	\$310,424	(\$16,748)	-5.1%
2100	SPED Admin. Expenses	\$66,744	-23.1%	\$28,984	-56.6%	\$32,300	\$24,794	-14.5%	\$31,600	-2.2%	\$31,600	\$0	0.0%
2210	Bldg. Admin. Expenses	\$35,068	2.1%	\$37,065	5.7%	\$43,615	\$29,757	-19.7%	\$43,615	0.0%	\$46,565	\$2,950	6.8%
2300	SPED Contracted Services	\$187,672	-13.8%	\$161,480	-14.0%	\$240,000	\$211,494	31.0%	\$240,000	0.0%	\$260,000	\$20,000	8.3%
2350	Professional Development	\$35,660	-46.5%	\$76,048	113.3%	\$46,500	\$37,060	-51.3%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	\$8,614	212.2%	(\$18,132)	-310.5%	\$41,000	\$40,584	-323.8%	\$70,000	70.7%	\$70,000	\$0	0.0%
2451	Instructional Technology**	\$226,753	-12.1%	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	8.3%	\$308,587	\$0	0.0%
3200	Health Expenses	\$3,187	-45.4%	\$3,015	-5.4%	\$7,300	\$3,715	23.2%	\$7,300	0.0%	\$8,000	\$700	9.6%
3300	Transportation/Traffic/Security	\$348,439	9.3%	\$344,077	-1.3%	\$395,874	\$353,555	2.8%	\$478,464	20.9%	\$448,200	(\$30,264)	-6.3%
3300	SPED Transportation	\$386,504	6.0%	\$336,108	-13.0%	\$320,000	\$253,485	-24.6%	\$470,625	47.1%	\$687,100	\$216,475	46.0%
3500	Athletics/Student Activities	\$94,464	-3.2%	\$140,154	48.4%	\$92,500	\$32,489	-76.8%	\$96,500	4.3%	\$96,500	\$0	0.0%
4100	Utilities	\$530,999	-0.3%	\$448,274	-15.6%	\$579,901	\$549,389	22.6%	\$557,900	-3.8%	\$557,900	\$0	0.0%
4110	Custodial Supplies	\$59,393	24.9%	\$55,800	-6.0%	\$60,000	\$45,491	-18.5%	\$60,000	0.0%	\$60,000	\$0	0.0%
4200	Maintenance	\$629,499	5.3%	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$701,875	0.0%	\$782,131	\$80,256	11.4%
5000	Insurance & Other Benefits	\$4,931,328	3.7%	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,538,530	3.8%	\$5,720,287	\$181,757	3.3%
7000	Facility Capital Expense	\$58,854	-34.8%	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$46,000	-28.1%	\$53,000	\$7,000	15.2%
9100	SPED Tuition-Out/Summer	\$849,673	23.3%	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$973,709	5.5%	\$1,162,134	\$188,425	19.4%
	Subtotal OPERATIONS (LESS: REDUCTIONS TO BE IDENTIFIED)	\$8,951,681	3.1%	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,271,342	5.1%	\$10,922,944	\$651,602	6.34%
	TOTAL	\$25,259,297	2.1%	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	4.1%	\$29,250,987	\$995,284	3.52%
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)		(\$325,000)	\$0	0.0%
	Plus: General Fund Transfer to close Food Se	\$177,202		\$68,444									
	Plus: General Fund Transfer to close Athletics	\$18,314											
	General Fund Operating Spending	\$25,129,813	2.8%	\$25,789,318	2.6%	\$26,815,714	\$26,555,245	2.9%	\$27,930,703	4.2%	\$28,925,987	\$995,284	3.56%
	Contribution to Stabilization Fund	\$0		\$489,109		\$481,694	\$481,694		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$25,129,813	2.8%	\$26,278,427	4.6%	\$27,297,408	\$27,036,939	2.8%	\$27,930,703	2.3%	\$28,925,987	\$995,284	3.56%

*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

DRAFT FY 2023 Operating Budget - SCENARIO D

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Budget	2020-2021 Actual	% Inc.	2021-2022 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$2,774,413	\$3,048,668	0.00%	\$3,083,668	\$309,255	11.15%	\$3,124,118	\$40,450	1.31%
Regional School Transportation	\$214,527	37.11%	\$230,294	7.35%	\$207,000	\$297,704	29.27%	\$207,000	\$0	0.00%	\$275,000	\$68,000	32.85%
(Less: School Choice Sending)	(\$92,624)	57.77%	(\$99,848)	7.80%	(\$85,000)	(\$106,234)	6.40%	(\$100,000)	(\$15,000)	17.65%	(\$100,000)	\$0	0.00%
Total State Aid	\$3,129,651	2.11%	\$3,179,114	1.58%	\$2,896,413	\$3,240,138	1.92%	\$3,190,668	\$294,255	10.16%	\$3,299,118	\$108,450	3.40%
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$50,000	\$37,491	3.05%	\$50,000	\$0	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$40,000	\$25,744	-95.37%	\$40,000	\$0	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$29,500	\$0	-100.00%	\$29,500	\$0	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$119,500	\$63,235	-89.84%	\$119,500	\$0	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Budget)	\$0	NM	\$100,000	NM	\$335,000	\$335,000	235.00%	\$335,000	\$0	0.00%	\$518,000	\$183,000	54.63%
Total Revenue Before Assessments	\$3,626,352	12.10%	\$3,901,391	7.58%	\$3,350,913	\$3,638,373	-6.74%	\$3,645,168	\$294,255	8.78%	\$3,936,618	\$291,450	8.00%
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	\$15,099,835	2.94%	\$15,589,705	\$489,870	3.24%	\$16,002,481	\$412,776	2.65%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	\$8,364,966	3.61%	\$8,695,830	\$330,864	3.96%	\$9,129,888	\$434,058	4.99%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$23,464,801	3.18%	\$24,285,535	\$820,734	3.50%	\$25,132,369	\$846,834	3.49%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$29,068,987	\$1,138,284	4.08%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	\$481,694	-1.52%	\$0	(\$481,694)	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,297,408	\$27,584,868	1.67%	\$27,930,703	\$633,295	2.32%	\$29,068,987	\$1,138,284	4.08%
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	(\$481,694)	(\$481,694)	-1.5%	\$0	\$481,694	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	\$0	NM	\$0	\$0	NM	\$0	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,643,089	3.82%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	\$1,114,989	4.16%	\$29,068,987	\$1,138,284	4.08%
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26,010,874	2.98%	\$27,140,714	\$26,735,245	2.78%	\$28,255,703	\$1,114,989	4.11%	\$29,393,987	\$1,138,284	4.03%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$325,000)	(\$180,000)	-44.62%	(\$325,000)	\$0	0.00%	(\$325,000)	\$0	0.00%
General Fund Operating Budget (Restated)**	\$24,934,297	2.00%	\$25,685,874	3.01%	\$26,815,714	\$26,555,245	3.38%	\$27,930,703	\$1,114,989	4.16%	\$29,068,987	\$1,138,284	4.08%

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Manchester Essex Regional School District

DRAFT FY 2023 Operating Budget - SCENARIO B

DOE Account Code	Budget Summary	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF												
1210	Superintendent's Office	\$230,782	1.5	\$237,292	1.5	\$243,381	\$245,308	1.5	\$249,466	1.5	\$257,450	\$7,984	3.2%
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2305	Classroom Teachers	\$8,259,337	99.2	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$9,139,913	99.8	\$9,261,321	\$121,408	1.3%
2310	Special Ed Teachers	\$2,351,987	32.6	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,903,501	32.8	\$2,992,304	\$88,803	3.1%
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2330	Teaching Assistants*	\$632,061	24.5	\$682,641	24.5	\$700,328	\$626,031	23.4	\$689,485	30.5	\$827,656	\$138,171	20.0%
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3300	Transportation/Traffic/Emergency/Title IX	\$8,000		\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	-	\$9,500	\$0	0.0%
3400	Cafeteria/Recess Aides	\$54,420		\$65,096	0.0	\$64,235	\$71,361	0.0	\$64,235	-	\$64,235	\$0	0.0%
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4220	Facilities Department	\$169,352	2.0	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	2.0	\$182,134	\$4,442	2.5%
	Negotiations, Longevity, Expanded Effort	\$140,244		\$153,840		\$151,253	\$168,547		\$181,300	-	\$124,300	(\$57,000)	-31.4%
	Subtotal SALARIES	\$16,307,616	199.4	\$16,804,339	200.1	\$17,371,980	\$17,118,181	198.7	\$17,984,361	208.9	\$18,471,043	\$486,682	2.71%

*Teaching Assistant FTE increases reflects addition of 1:1 aides to support keeping students in district; added in FY22 after budget was set



Manchester Essex Regional School District

DRAFT FY 2023 Operating Budget - SCENARIO D

DOE Account Code	Budget Summary	2018-2019 Expended	% Increase	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	% Increase vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES												
1000	District Admin. Expenses	\$232,610	-4.0%	\$212,783	-8.5%	\$270,432	\$278,427	30.9%	\$272,966	0.9%	\$274,017	\$1,051	0.4%
2000	Bldg. Instr. Supplies/Equip	\$266,220	-3.1%	\$245,249	-7.9%	\$327,172	\$226,673	-7.6%	\$327,172	0.0%	\$310,424	(\$16,748)	-5.1%
2100	SPED Admin. Expenses	\$66,744	-23.1%	\$28,984	-56.6%	\$32,300	\$24,794	-14.5%	\$31,600	-2.2%	\$31,600	\$0	0.0%
2210	Bldg. Admin. Expenses	\$35,068	2.1%	\$37,065	5.7%	\$43,615	\$29,757	-19.7%	\$43,615	0.0%	\$46,565	\$2,950	6.8%
2300	SPED Contracted Services	\$187,672	-13.8%	\$161,480	-14.0%	\$240,000	\$211,494	31.0%	\$240,000	0.0%	\$260,000	\$20,000	8.3%
2350	Professional Development	\$35,660	-46.5%	\$76,048	113.3%	\$46,500	\$37,060	-51.3%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	\$8,614	212.2%	(\$18,132)	-310.5%	\$41,000	\$40,584	-323.8%	\$70,000	70.7%	\$70,000	\$0	0.0%
2451	Instructional Technology**	\$226,753	-12.1%	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	8.3%	\$308,587	\$0	0.0%
3200	Health Expenses	\$3,187	-45.4%	\$3,015	-5.4%	\$7,300	\$3,715	23.2%	\$7,300	0.0%	\$8,000	\$700	9.6%
3300	Transportation/Traffic/Security	\$348,439	9.3%	\$344,077	-1.3%	\$395,874	\$353,555	2.8%	\$478,464	20.9%	\$448,200	(\$30,264)	-6.3%
3300	SPED Transportation	\$386,504	6.0%	\$336,108	-13.0%	\$320,000	\$253,485	-24.6%	\$470,625	47.1%	\$687,100	\$216,475	46.0%
3500	Athletics/Student Activities	\$94,464	-3.2%	\$140,154	48.4%	\$92,500	\$32,489	-76.8%	\$96,500	4.3%	\$96,500	\$0	0.0%
4100	Utilities	\$530,999	-0.3%	\$448,274	-15.6%	\$579,901	\$549,389	22.6%	\$557,900	-3.8%	\$557,900	\$0	0.0%
4110	Custodial Supplies	\$59,393	24.9%	\$55,800	-6.0%	\$60,000	\$45,491	-18.5%	\$60,000	0.0%	\$60,000	\$0	0.0%
4200	Maintenance	\$629,499	5.3%	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$701,875	0.0%	\$782,131	\$80,256	11.4%
5000	Insurance & Other Benefits	\$4,931,328	3.7%	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,538,530	3.8%	\$5,720,287	\$181,757	3.3%
7000	Facility Capital Expense	\$58,854	-34.8%	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$46,000	-28.1%	\$53,000	\$7,000	15.2%
9100	SPED Tuition-Out/Summer	\$849,673	23.3%	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$973,709	5.5%	\$1,162,134	\$188,425	19.4%
	Subtotal OPERATIONS (LESS: REDUCTIONS TO BE IDENTIFIED)	\$8,951,681	3.1%	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,271,342	5.1%	\$10,922,944	\$651,602	6.34%
	TOTAL	\$25,259,297	2.1%	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	4.1%	\$29,393,987	\$1,138,284	4.03%
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)		(\$325,000)	\$0	0.0%
	Plus: General Fund Transfer to close Food Se	\$177,202		\$68,444									
	Plus: General Fund Transfer to close Athletics	\$18,314											
	General Fund Operating Spending	\$25,129,813	2.8%	\$25,789,318	2.6%	\$26,815,714	\$26,555,245	2.9%	\$27,930,703	4.2%	\$29,068,987	\$1,138,284	4.08%
	Contribution to Stabilization Fund	\$0		\$489,109		\$481,694	\$481,694		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$25,129,813	2.8%	\$26,278,427	4.6%	\$27,297,408	\$27,036,939	2.8%	\$27,930,703	2.3%	\$29,068,987	\$1,138,284	4.08%

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