



Manchester Essex Regional School District

DRAFT FY 2023 Operating Budget

Table of Contents - Operating Budget

1	Revenue Summary	10	Non-Instructional Services
2	Budget Summary - Salaries	11	District-Wide Instructional Services
3	Budget Summary - Operating Expenses	12	Student Services/Special Education
4	Memorial Elementary	13	Budget Totals
5	Essex Elementary	14	Current Enrollment
6	High School	15	Enrollment History
7	Middle School	16	Teacher Salary Scale & Dispersion
8	District Administration	16a	FY-20 & FY-22 Teacher Salary Scale
9	Facilities	17	Assessment Calculation



Manchester Essex Regional School District DRAFT FY 2023 Operating Budget

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Budget	2020-2021 Actual	% Inc.	2021-2022 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	11.15%	\$3,124,118	\$40,450	1.31%
Regional School Transportation (Less: School Choice Sending)	\$214,527 (\$92,624)	37.11% 57.77%	\$230,294 (\$99,848)	7.35% 7.80%	\$207,000 (\$85,000)	\$297,704 (\$106,234)	29.27% 6.40%	\$207,000 (\$100,000)	0.00% 17.65%	\$275,000 (\$100,000)	\$68,000 \$0	32.85% 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	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	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$40,000	\$25,744	-95.37%	\$40,000	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$29,500	\$0	-100.00%	\$29,500	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	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Bu	\$0	NM	\$100,000	NM	\$335,000	\$335,000	235.00%	\$335,000	0.00%	\$983,000	\$648,000	193.43%
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	8.78%	\$4,401,618	\$756,450	20.75%
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	\$15,099,835	2.94%	\$15,589,705	3.24%	\$16,006,196	\$416,491	2.67%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	\$8,364,966	3.61%	\$8,695,830	3.96%	\$9,128,174	\$432,344	4.97%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$23,464,801	3.18%	\$24,285,535	3.50%	\$25,134,370	\$848,835	3.50%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$26,815,714	\$27,103,175	1.73%	\$27,930,703	4.16%	\$29,535,988	\$1,605,285	5.75%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$0	\$481,694	-1.52%	\$0	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$26,815,714	\$27,584,869	1.67%	\$27,930,703	4.16%	\$29,535,988	\$1,605,285	5.75%
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	\$0	(\$481,694)	-1.5%	\$0	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	\$0	NM	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,643,089	3.82%	\$26,815,714	\$27,103,175	1.73%	\$27,930,703	4.16%	\$29,535,988	\$1,605,285	5.75%
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	4.11%	\$1,605,284	(\$26,650,419)	-94.32%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$325,000)	(\$180,000)	-44.62%	(\$325,000)	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	4.16%	\$1,280,284	(\$26,650,419)	-95.42%

*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

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	\$9,381,321	\$241,408	2.6%
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	\$897,656	\$208,171	30.2%
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	1.0	\$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	-	\$181,300	\$0	0.0%
	Subtotal SALARIES	\$16,307,616	199.4	\$16,804,339	200.1	\$17,371,980	\$17,118,181	199.7	\$17,984,361	208.9	\$18,718,043	\$733,682	4.08%

*2.6 Special Ed Teachers moved from IDEA grant to Budget in FY19 to save fringe. Offset by 7.8 TA moved fr Budget to grant. Net savings = \$17,500. 1.0 FTE added FY20 funded by 2.0 reduction of special ed

**FY21 reduction of \$193.5K in Expanded Effort line (net of \$150K longevity, sick buy back expense) includes retirement savings not yet allocated to individual budget account lines, pending finalization/formalizer



Manchester Essex Regional School District

DRAFT FY 2023 Operating Budget

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%	\$518,200	\$39,736	8.3%
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%	\$5,870,288	\$331,758	6.0%
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%	\$11,142,945	\$871,603	8.49%
	TOTAL	\$25,259,297	2.1%	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	4.1%	\$29,860,988	\$1,605,284	5.68%
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)		(\$325,000)	(\$325,000)	
	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%	\$29,535,988	\$1,280,284	5.75%
	Contribution to Stabilization Fund	\$0		\$489,109		\$0	\$481,694		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$25,129,813	2.8%	\$26,278,427	4.6%	\$26,815,714	\$27,036,939	1.0%	\$27,930,703	4.2%	\$29,535,988	\$1,280,284	5.75%

*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 Budget

DOE Account Code	Memorial Elementary	2018-2019 Staffing Level	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	% Increase vs. Prior Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal	1.0	\$132,000	1.0	\$132,250	1.0	\$135,518	\$135,519	1.0	\$138,869	2.5%	1.0	\$142,303	\$3,434	2.5%
2210	Secretary	1.0	\$54,862	1.0	\$57,837	1.0	\$57,640	\$51,166	1.0	\$51,250	-11.1%	1.0	\$52,531	\$1,281	2.5%
2305	Classroom Teachers*	24.8	\$1,985,338	22.8	\$1,863,743	22.5	\$1,985,196	\$1,971,026	22.5	\$2,064,446	4.0%	23.2	\$2,198,214	\$133,768	6.5%
2310	Special Ed Teachers**	10.2	\$824,208	12.3	\$969,850	12.3	\$1,013,643	\$922,993	13.2	\$1,100,216	8.5%	13.2	\$1,160,420	\$60,204	5.5%
2315	Special Ed Team Chair	0.6	\$56,451	0.6	\$53,762	0.6	\$56,122	\$56,122	0.6	\$57,525	2.5%	0.6	\$62,311	\$4,786	8.3%
2325	Substitutes		\$69,252		\$52,535		\$66,000	\$32,224		\$66,000	0.0%		\$66,000	\$0	0.0%
2330	Teaching Assistants*	7.7	\$217,572	6.7	\$202,332	6.7	\$190,459	\$192,258	7.2	\$216,953	13.9%	9.3	\$269,668	\$52,715	24.3%
2340	Library/Media Coordinator	1.0	\$89,657	1.0	\$94,550	1.0	\$101,919	\$60,684	0.6	\$62,680	-38.5%	0.6	\$64,247	\$1,567	2.5%
2710	Adjustment Counselor	0.8	\$60,151	0.8	\$63,594	0.8	\$67,176	\$67,176	0.8	\$70,898	5.5%	1.0	\$59,473	(\$11,425)	-16.1%
2800	Psychologist	1.0	\$98,508	1.0	\$100,933	1.0	\$103,419	\$103,419	1.0	\$105,967	2.5%	1.0	\$108,579	\$2,612	2.5%
3200	Nurse	1.0	\$71,869	1.0	\$75,334	1.0	\$77,217	\$77,217	1.0	\$79,147	2.5%	1.0	\$81,126	\$1,979	2.5%
3400	Cafeteria/Recess Aides		\$27,718		\$30,772		\$35,000	\$38,910		\$35,000	0.0%		\$35,000	\$0	0.0%
3520	Student Activity Stipends		\$12,166		\$9,904		\$10,049	\$4,614		\$10,300	2.5%		\$10,558	\$258	2.5%
	Subtotal SALARIES	49.1	\$3,699,752	48.2	\$3,707,396	47.9	\$3,899,358	\$3,713,329	48.9	\$4,059,251	4.1%	51.9	\$4,310,430	\$251,179	6.2%
OPERATING EXPENSES															
2000	Instructional Supplies		\$64,771		\$71,886		\$74,012	\$77,432		\$74,012	0.0%		\$79,800	\$5,788	7.8%
2210	Administrative Expenses		\$5,733		\$4,823		\$6,500	\$6,967		\$6,500	0.0%		\$8,015	\$1,515	23.3%
2451	Instructional Technology		\$41,052		\$42,674		\$48,300	\$42,968		\$51,082	5.8%		\$51,082	\$0	0.0%
4100	Utilities		\$134,289		\$108,569		\$143,058	\$127,243		\$136,058	-4.9%		\$136,058	\$0	0.0%
	Subtotal OPERATIONS		\$245,845		\$227,951		\$271,870	\$254,611		\$267,652	-1.6%		\$274,955	\$7,303	2.7%
	TOTAL		\$3,945,597		\$3,935,347		\$4,171,228	\$3,967,939		\$4,326,902	3.7%		\$4,585,385	\$258,482	6.0%

*Staffing budget for 2.0 classroom teacher retirements transferred to HS in FY20, based on enrollment

**1.0 Special Ed Tutor converted to Teacher in FY20 and another 1.0 in FY22 (see District-wide Instructional budget page). 1.0 Special Ed teacher moved from IDEA grant to Budget in FY19 to save fringe. Offset by 2.9 TA moving from Budget to grant. Net savings = \$6,500. 1.0 FTE added in FY20 funded by reduction of 2.0



Manchester Essex Regional School District

DRAFT FY 2023 Budget

DOE Account Code	Essex Elementary	2018-2019 Staffing Level	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	% Increase vs. Prior Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal	1.0	\$124,585	1.0	\$127,738	1.0	\$130,894	\$130,896	1.0	\$134,129	2.5%	1.0	\$137,445	\$3,316	2.5%
2210	Secretary	1.0	\$47,972	1.0	\$51,250	1.0	\$52,531	\$52,531	1.0	\$53,845	2.5%	1.0	\$55,191	\$1,346	2.5%
2305	Classroom Teachers	16.6	\$1,411,250	16.5	\$1,458,605	16.5	\$1,369,303	\$1,431,093	17.1	\$1,547,538	13.0%	16.6	\$1,578,003	\$30,464	2.0%
2310	Special Ed Teachers*	5.7	\$431,205	5.8	\$452,823	5.8	\$487,385	\$479,059	5.7	\$508,802	4.4%	5.4	\$488,588	(\$20,214)	-4.0%
2315	Special Ed Team Chair	0.4	\$37,634	0.4	\$36,503	0.4	\$37,415	\$37,415	0.4	\$38,350	2.5%	0.4	\$39,309	\$959	2.5%
2325	Substitutes		\$25,273		\$47,429		\$28,000	\$11,625		\$28,000	0.0%		\$28,000	\$0	0.0%
2330	Teaching Assistants*	7.9	\$207,532	8.8	\$224,101	8.8	\$247,442	\$246,001	7.2	\$209,880	-15.2%	10.2	\$304,040	\$94,161	44.9%
2340	Library/Media Coordinator	0.5	\$47,792	0.5	\$48,986	0.5	\$50,211	\$40,169	0.4	\$41,787	-16.8%	0.4	\$42,832	\$1,045	2.5%
2710	Adjustment Counselor	1.0	\$72,703	1.0	\$77,171	1.0	\$81,819	\$81,819	1.0	\$86,649	5.9%	1.0	\$91,295	\$4,646	5.4%
2800	Psychologist	1.0	\$98,508	1.0	\$100,933	1.0	\$103,419	\$103,419	1.0	\$105,967	2.5%	1.0	\$108,579	\$2,612	2.5%
3200	Nurse	1.0	\$94,032	1.0	\$96,437	1.0	\$100,422	\$98,848	1.0	\$102,933	2.5%	1.0	\$59,844	(\$43,089)	-41.9%
3400	Cafeteria/Recess Aides		\$17,211		\$27,684		\$18,500	\$20,252		\$18,500	0.0%		\$18,500	\$0	0.0%
3520	Student Activity Stipends		\$13,153		\$11,097		\$13,236	\$2,967		\$13,567	2.5%		\$13,906	\$339	2.5%
4110	Custodians**	0.5	\$37,700		\$7,592		\$0	\$0		\$0	NM		\$0	\$0	NM
Subtotal SALARIES		36.6	\$2,666,549	37.0	\$2,768,349	37.0	\$2,720,577	\$2,736,092	35.8	\$2,889,946	6.2%	38.0	\$2,965,531	\$75,584	2.6%
OPERATING EXPENSES															
2000	Instructional Supplies		\$44,320		\$45,641		\$50,810	\$42,655		\$50,810	0.0%		\$53,432	\$2,622	5.2%
2210	Administrative Expenses		\$3,338		\$2,890		\$3,965	\$1,931		\$3,965	0.0%		\$4,750	\$785	19.8%
2451	Instructional Technology***		\$46,750		\$40,777		\$61,800	\$69,896		\$72,745	17.7%		\$72,745	\$0	0.0%
4100	Utilities		\$98,789		\$80,037		\$106,299	\$109,213		\$101,299	-4.7%		\$101,299	\$0	0.0%
Subtotal OPERATIONS			\$193,197		\$169,346		\$222,874	\$223,695		\$228,819	2.7%		\$232,226	\$3,407	1.5%
TOTAL			\$2,859,746		\$2,937,695		\$2,943,451	\$2,959,787		\$3,118,765	6.0%		\$3,197,757	\$78,991	2.5%

*Assumes 1.2 Special Ed Teacher moved from IDEA grant to Budget in FY19 to save fringe. Offset by 3.5 TA moving from Budget to grant. Total savings = \$7,800

**1.5 custodian FTE moved to contracted service upon retirement (FY19 and FY21)

***Instructional Technology at EES has grown since FY20 as part of matching student device additions with new Memorial School



Manchester Essex Regional School District

DRAFT FY 2023 Budget

DOE Account Code	Manchester-Essex Regional High School	2018-2019 Staffing Level	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	% Increase vs. Prior Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal & Assistant Principal*	1.5	\$194,403	2.0	\$243,875	2.0	\$249,934	\$249,934	2.0	\$256,145	2.5%	2.0	\$262,511	\$6,366	2.5%
2210	Secretaries	2.0	\$106,318	2.0	\$108,976	2.0	\$111,700	\$111,701	2.0	\$114,493	2.5%	2.0	\$117,355	\$2,862	2.5%
2305	Classroom Teachers	37.3	\$3,156,737	38.5	\$3,371,037	38.5	\$3,512,303	\$3,440,289	38.1	\$3,603,922	2.6%	38.6	\$3,720,483	\$116,561	3.2%
2310	Special Ed Teachers	5.2	\$387,770	5.2	\$389,436	5.2	\$412,606	\$407,435	5.2	\$431,249	4.5%	4.8	\$449,220	\$17,971	4.2%
2315	MS/HS Special Ed Team Chair	0.5	\$48,504	0.5	\$48,219	0.5	\$49,424	\$49,464	0.5	\$50,660	2.5%	0.5	\$51,926	\$1,267	2.5%
2325	Substitutes		\$55,469		\$26,266		\$15,000	\$18,126		\$23,000	53.3%		\$23,000	\$0	0.0%
2330	Teaching Assistants	4.0	\$115,090	5.0	\$143,700	5.0	\$148,015	\$101,814	5.0	\$146,590	-1.0%	7.0	\$207,877	\$61,287	41.8%
2710	Guidance Counselors**	3.0	\$264,300	3.0	\$228,895	3.0	\$298,570	\$280,427	3.0	\$308,702	3.4%	3.0	\$316,420	\$7,718	2.5%
2800	Adjustment Counselor	1.0	\$92,244	1.0	\$97,973	1.0	\$100,422	\$100,422	1.0	\$102,933	2.5%	2.0	\$172,819	\$69,886	67.9%
3200	Nurse	1.0	\$94,032	1.0	\$96,437	1.0	\$98,848	\$98,848	1.0	\$101,319	2.5%	1.0	\$103,852	\$2,533	2.5%
3510	Athletics (including coaching stipends)	1.5	\$308,833	1.6	\$297,562	1.6	\$346,474	\$288,086	1.6	\$355,049	2.5%	1.6	\$363,837	\$8,788	2.5%
3520	Student Activities Stipends		\$90,711		\$79,398		\$87,956	\$88,154		\$90,155	2.5%		\$92,409	\$2,254	2.5%
4110	Custodians (incl. summer staffing)	1.0	\$85,244	1.0	\$84,842	1.0	\$87,195	\$82,680	1.0	\$88,800	1.8%	1.0	\$90,445	\$1,645	1.9%
	Subtotal SALARIES	58.0	\$4,999,655	60.8	\$5,216,617	60.8	\$5,518,447	\$5,317,379	60.4	\$5,673,017	2.8%	63.5	\$5,972,155	\$299,138	5.3%
OPERATING EXPENSES															
2000	Instructional Supplies		\$65,332		\$66,739		\$96,693	\$48,812		\$96,693	0.0%		\$84,400	(\$12,293)	-12.7%
2210	Administrative Expenses		\$20,591		\$25,906		\$26,400	\$19,007		\$26,400	0.0%		\$26,400	\$0	0.0%
2451	Instructional Technology***		\$62,837		\$94,531		\$76,500	\$90,684		\$83,517	9.2%		\$83,517	\$0	0.0%
3510	Athletic Supplies & Services****		\$49,782		\$92,395		\$56,000	\$18,621		\$60,000	7.1%		\$60,000	\$0	0.0%
3520	Student Activities		\$33,057		\$44,398		\$25,000	\$10,775		\$25,000	0.0%		\$25,000	\$0	0.0%
4100	Utilities		\$297,921		\$259,667		\$330,543	\$312,934		\$320,543	-3.0%		\$320,543	\$0	0.0%
	Subtotal OPERATIONS		\$529,520		\$583,637		\$611,136	\$500,833		\$612,153	0.2%		\$599,860	(\$12,293)	-2.0%
	TOTAL		\$5,529,175		\$5,800,253		\$6,129,583	\$5,818,212		\$6,285,170	2.5%		\$6,572,016	\$286,845	4.6%

*1.0 FTE Dean of Students created from restructured 0.5 FTE Assistant Principal position beginning in FY20

**FY20 guidance staffing budget reflects savings from one-year leave of absence

***MSHS Technology budget increases in FY20/FY21 reflect added student and staff devices during remote learning

****\$50K athletics revolving costs funded via budget in FY20 offsetting decline in fees. Total net athletics COVID savings = \$44K



Manchester Essex Regional School District

DRAFT FY 2023 Budget

DOE Account Code	Manchester-Essex Regional Middle School	2018-2019 Staffing Level	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	% Increase vs. Prior Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal & Dean of Students*	2.0	\$218,849	2.0	\$224,208	2.0	\$229,570	\$229,570	2.0	\$235,272	2.5%	2.0	\$241,116	\$5,844	2.5%
2210	Secretary**	1.0	\$44,429	1.0	\$46,433	1.0	\$47,593	\$47,594	1.0	\$48,783	2.5%	1.0	\$50,003	\$1,220	2.5%
2305	Classroom Teachers	21.4	\$1,706,012	21.4	\$1,825,000	21.4	\$1,894,990	\$1,812,125	21.5	\$1,924,007	1.5%	21.4	\$1,884,621	(\$39,385)	-2.0%
2310	Special Ed Teachers	9.2	\$708,804	9.2	\$789,918	9.2	\$813,727	\$830,906	9.4	\$863,234	6.1%	9.4	\$894,076	\$30,843	3.6%
2315	MS/HS Special Ed Team Chair	0.5	\$48,504	0.5	\$48,219	0.5	\$49,424	\$49,424	0.5	\$50,660	2.5%	0.5	\$51,926	\$1,267	2.5%
2325	Substitutes		\$105,901		\$38,478		\$30,000	\$246,973		\$30,000	0.0%		\$30,000	\$0	0.0%
2330	Teaching Assistants*	3.0	\$91,867	4.0	\$112,507	4.0	\$114,412	\$85,959	4.0	\$116,062	1.4%	4.0	\$116,071	\$9	0.0%
2710	Guidance Counselors	1.0	\$53,879	1.0	\$57,652	1.0	\$61,582	\$61,582	1.0	\$65,671	6.6%	1.0	\$69,927	\$4,256	6.5%
2800	Psychologist**	1.0	\$82,127	1.0	\$86,826	1.0	\$91,707	\$91,707	1.0	\$96,781	5.5%	1.0	\$102,051	\$5,270	5.4%
3400	Cafeteria/Recess Aides		\$9,491		\$6,640		\$10,735	\$12,198		\$10,735	0.0%		\$10,735	\$0	0.0%
3520	Student Activities Stipends		\$20,912		\$30,794		\$18,024	\$12,417		\$18,474	2.5%		\$18,936	\$462	2.5%
	Subtotal SALARIES	39.1	\$3,090,775	40.1	\$3,266,674	40.1	\$3,361,764	\$3,480,456	40.4	\$3,459,678	2.9%	40.3	\$3,469,463	\$9,785	0.3%
OPERATING EXPENSES															
2000	Instructional Supplies		\$53,722		\$32,613		\$64,857	\$28,134		\$64,857	0.0%		\$52,692	(\$12,165)	-18.8%
2210	Administrative Expenses		\$5,406		\$3,447		\$6,750	\$1,852		\$6,750	0.0%		\$7,400	\$650	9.6%
2451	Instructional Technology***		\$76,114		\$86,595		\$98,300	\$116,970		\$101,243	3.0%		\$101,243	\$0	0.0%
3520	Student Activities		\$11,625		\$3,361		\$11,500	\$3,093		\$11,500	0.0%		\$11,500	\$0	0.0%
	Subtotal OPERATIONS		\$146,867		\$126,016		\$181,407	\$150,049		\$184,350	1.6%		\$172,835	(\$11,515)	-6.2%
	TOTAL		\$3,237,642		\$3,392,690		\$3,543,171	\$3,630,504		\$3,644,028	2.8%		\$3,642,298	(\$1,730)	0.0%

*MS Dean of Students position introduced as 0.6 FTE in FY18 and increased to 1.0 FTE in FY19

**MS Administrative Assistant moving to 12-month position in FY20, in line with other 3 schools

***MSHS Technology budget increases in FY20/FY21 reflect added student and staff devices during remote learning



Manchester Essex Regional School District

DRAFT FY 2023 Budget

DOE Account Code	District Administration	2018-2019 Staffing Level	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	% Increase vs. Prior Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
1110:	School Committee Secretary		\$3,806		\$4,725		\$5,000	\$6,763		\$5,125	2.5%		\$7,000	\$1,875	36.6%
1210:	Superintendent	1.0	\$194,616	1.0	\$199,481	1.0	\$204,468	\$204,468	1.0	\$209,580	2.5%	1.0	\$214,820	\$5,240	2.5%
1210:	Superintendent's Secretary	0.5	\$32,360	0.5	\$33,086	0.5	\$33,913	\$34,077	0.5	\$34,761	2.5%	0.5	\$35,630	\$869	2.5%
1410:	Business Manager	1.0	\$145,375	1.0	\$151,500	1.0	\$155,163	\$155,163	1.0	\$158,917	2.4%	1.0	\$162,764	\$3,848	2.4%
1410:	Treasurer	0.2	\$25,471	0.2	\$26,108	0.2	\$26,761	\$26,761	0.2	\$27,430	2.5%	0.2	\$28,116	\$686	2.5%
1410:	Business Office	3.0	\$212,261	3.0	\$219,194	3.0	\$220,216	\$220,217	3.0	\$225,722	2.5%	3.0	\$226,021	\$299	0.1%
1450:	Network Administrator	1.0	\$101,562	1.0	\$105,832	1.0	\$105,913	\$54,708	1.0	\$108,654	2.6%	1.0	\$110,700	\$2,046	1.9%
1450:	Data Analyst	0.0	\$0	0.0	\$0	0.0		\$38,250		\$0	NM	1.0	\$89,303	\$89,303	NM
1450:	Computer Technician	1.0	\$84,440	1.0	\$87,303	1.0	\$88,715	\$81,106	1.0	\$90,935	2.5%	1.0	\$55,000	(\$35,935)	-39.5%
	Subtotal SALARIES	7.7	\$799,891	7.7	\$827,229	7.7	\$840,149	\$821,513	7.7	\$861,124	2.5%	8.7	\$929,354	\$68,230	7.9%
OPERATING EXPENSES															
1000:	Administrators' Prof. Dev.		\$12,012		\$10,925		\$11,000	\$4,763		\$11,000	0.0%		\$10,000	(\$1,000)	-9.1%
1110:	School Committee Expenses*		\$9,869		\$10,846		\$24,000	\$20,188		\$24,400	1.7%		\$21,900	(\$2,500)	-10.2%
1210:	Office Supplies & Postage		\$10,023		\$7,514		\$8,750	\$9,328		\$8,750	0.0%		\$10,000	\$1,250	14.3%
1210:	District Admin. Contracted Services*		\$81,890		\$54,030		\$42,000	\$59,289		\$42,000	0.0%		\$45,000	\$3,000	7.1%
1410:	Admin. Software & Support*		\$71,212		\$84,475		\$90,000	\$106,195		\$94,708	5.2%		\$95,008	\$301	0.3%
1430:	Legal Services		\$21,012		\$13,561		\$65,000	\$53,718		\$65,000	0.0%		\$65,000	\$0	0.0%
1450:	Technology Equipment		\$24,883		\$28,416		\$23,682	\$23,173		\$21,109	-10.9%		\$21,109	\$0	0.0%
5100:	Essex Regional Retirement		\$519,656		\$511,014		\$586,500	\$578,315		\$627,555	7.0%		\$646,206	\$18,651	3.0%
5200:	Health & Life Insurance** - Active Employees		\$2,599,326		\$2,508,061		\$2,613,774	\$2,583,773		\$2,756,000	5.4%		\$2,860,000	\$104,000	3.8%
5250:	Health & Life Insurance -Retirees		\$949,072		\$988,715		\$1,119,061	\$1,026,696		\$1,095,681	-2.1%		\$1,247,858	\$152,177	13.9%
5250:	OPEB Trust Contribution		\$498,605		\$525,677		\$556,200	\$550,088		\$587,600	5.6%		\$621,500	\$33,900	5.8%
5260:	Medicare Expense		\$233,297		\$238,769		\$264,013	\$244,538		\$273,254	3.5%		\$271,557	(\$1,697)	-0.6%
5200:	Other Insurance		\$131,372		\$179,913		\$198,440	\$197,567		\$198,440	0.0%		\$223,167	\$24,727	12.5%
	Subtotal OPERATIONS		\$5,162,229		\$5,161,917		\$5,602,420	\$5,457,630		\$5,805,496	3.6%		\$6,138,304	\$332,808	5.7%
	TOTAL		\$5,962,120		\$5,989,146		\$6,442,569	\$6,279,143		\$6,666,620	3.5%		\$7,067,659	\$401,039	6.0%

*FY21 Budget reflects reclassification, per DESE accounting updates for a) District Admin. Contracted, b) Admin. Software & Support and c) School Committee

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

***\$100K of FY22 retiree health costs to be funded outside of budget via OPEB trust fund

General Fund	\$2,274,326	\$2,218,061	\$2,288,774	\$2,403,773	\$2,431,000	\$2,535,000
School Choice Fund	\$325,000	\$290,000	\$325,000	\$180,000	\$325,000	\$325,000
Total Health Insurance - Active Employees	\$2,599,326	\$2,508,061	\$2,613,774	\$2,583,773	\$2,756,000	\$2,860,000



Manchester Essex Regional School District

DRAFT FY 2023 Budget

DOE Account Code	Facilities	2018-2019 Staffing Level	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	% Increase vs. Prior Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF														
4200	Facilities Manager	1.0	\$108,242	1.0	\$108,500	1.0	\$109,163	\$111,163	1.0	\$111,892	2.5%	1.0	\$114,689	\$2,797	2.5%
4200	Maintenance Technician	1.0	\$61,110	1.0	\$62,746	1.0	\$64,195	\$70,577	1.0	\$65,800	2.5%	1.0	\$67,445	\$1,645	2.5%
	Subtotal SALARIES	2.0	\$169,352	2.0	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	2.5%	2.0	\$182,134	\$4,442	2.5%
	OPERATING EXPENSES														
4110	Custodial Supplies		\$59,393		\$55,800		\$60,000	\$45,491		\$60,000	0.0%		\$60,000	\$0	0.0%
4200	Bldg & Grds Maintenance-Memorial		\$34,797		\$36,206		\$48,500	\$29,377		\$48,500	0.0%		\$58,500	\$10,000	20.6%
4200	Bldg & Grds Maintenance-Essex		\$38,661		\$70,147		\$46,500	\$67,259		\$46,500	0.0%		\$56,500	\$10,000	21.5%
4200	Bldg & Grds Maintenance-MERHS		\$98,790		\$133,201		\$116,000	\$103,493		\$116,000	0.0%		\$116,000	\$0	0.0%
4210	Contracted Services*		\$457,251		\$468,791		\$490,875	\$508,986		\$490,875	0.0%		\$551,131	\$60,256	12.3%
4220	Capital Repairs**		\$58,854		\$63,681		\$64,000	\$108,726		\$46,000	-28.1%		\$53,000	\$7,000	15.2%
	Subtotal OPERATIONS		\$747,746		\$827,826		\$825,875	\$863,332		\$807,875	-2.2%		\$895,131	\$87,256	10.8%
	TOTAL		\$917,098		\$999,072		\$999,233	\$1,045,072		\$985,567	-1.4%		\$1,077,265	\$91,698	9.3%

*Increases in contracted service relates to outsourcing/reduction of in-house custodial FTE at EES (1.0 in FY19, 0.5 in F21) and MSHS (1.0 in FY18)

**\$28K Capital Repairs to be funded via stabilization in FY22 as part of proposed budget reductions, net of initial \$10K proposed increase. HS increases in Maintenance to be funded



Manchester Essex Regional School District

DRAFT FY 2023 Budget

DOE Account Codes	Non-Instructional Services	2018-2019 Staffing Level	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	% Increase vs. Prior Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF														
3000	Title IX Coordinator		\$5,000		\$5,000		\$5,000	\$5,000		\$5,000	0.0%		\$5,000	\$0	0.0%
3200	Nurse Substitutes		\$9,444		\$7,460		\$13,000	\$13,568		\$10,000	-23.1%		\$10,000	\$0	0.0%
3600	Emergency Response Liaison		\$3,000		\$3,000		\$3,000	\$3,000		\$3,000	0.0%		\$3,000	\$0	0.0%
5500	Crossing Guards		\$0		\$3,830		\$1,500	\$111		\$1,500	0.0%		\$1,500	\$0	0.0%
	Subtotal SALARIES	0.0	\$17,444	0.0	\$19,290	0.0	\$22,500	\$21,679	0.0	\$19,500	-13.3%	0.0	\$19,500	\$0	0.0%
	OPERATING EXPENSES														
3200	School Physician		\$0		\$0		\$3,000	\$0		\$3,000	0.0%		\$3,000	\$0	0.0%
3200	Nurses' Professional Development		\$0		\$0		\$500	\$0		\$500	0.0%		\$500	\$0	0.0%
3200	Nurses' Supplies		\$3,187		\$3,015		\$4,300	\$3,715		\$4,300	0.0%		\$5,000	\$700	16.3%
3300	Transportation Contracted Services*		\$347,645		\$317,412		\$390,874	\$297,477		\$408,464	4.5%		\$448,200	\$39,736	9.7%
3600	School Security Contracted**		\$794		\$26,664		\$5,000	\$56,077		\$70,000	1300.0%		\$70,000	\$0	0.0%
	Subtotal OPERATIONS		\$351,626		\$347,092		\$403,674	\$357,269		\$486,264	20.5%		\$526,700	\$40,436	8.3%
	TOTAL		\$369,070		\$366,382		\$426,174	\$378,948		\$505,764	18.7%		\$546,200	\$40,436	8.0%

*Funded in portion outside of the General Fund, via Transportation Stabilization (excess State Aid) funds as noted below:

**FY21 is first full-year of School Resource Officer. Cost first appears in FY22 budget, pending FY21 budget transfers

General Fund	\$347,645	\$317,412	\$390,874	\$297,477	\$408,464	\$448,200
Transportation Stabilization Revolving	\$31,460	\$74,629		97922		
Total Contracted Transportation	\$379,105	\$392,041	\$390,874	\$395,399	\$408,464	\$448,200



Manchester Essex Regional School District

DRAFT FY 2023 Budget

DOE Account Codes	District-Wide Instructional Services	2018-2019 Staffing Level	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	% Increase vs. Prior Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF														
2100	Curriculum & Instructional Technology Directo	1.0	\$133,233	1.0	\$137,350	1.0	\$140,746	\$140,746	1.0	\$144,227	2.5%	1.0	\$147,796	\$3,568	2.5%
2210	Substitute Building Secretaries		\$1,813		\$0		\$2,500	\$0		\$2,563	2.5%		\$2,563	\$0	0.0%
2300	Dept. Heads/Team/Curr Leaders		\$92,505		\$98,312		\$99,559	\$99,119		\$102,048	2.5%		\$104,599	\$2,551	2.5%
2300	Cohort Coaches		\$9,356		\$7,192		\$9,974	\$8,601		\$10,223	2.5%		\$10,479	\$256	2.5%
2300	Prof. Dvlpmt Committee/MERSD-U		\$6,512		\$14,111		\$18,979	\$16,971		\$18,979	0.0%		\$19,454	\$475	2.5%
2300	Longevity		\$118,864		\$123,440		\$120,000	\$138,547		\$150,050	25.0%		\$150,050	\$0	0.0%
2440	ELL Coordinator	1.0	\$76,644	1.0	\$81,099	1.0	\$85,730	\$85,730	1.0	\$90,538	5.6%	1.0	\$100,241	\$9,703	10.7%
2440	Tutors (LEP,504, H&H, etc.)		\$23,884		\$22,547		\$23,884	\$21,166		\$24,482	2.5%		\$24,482	\$0	0.0%
5200	Sick Leave Buy Back		\$20,000		\$30,000		\$30,000	\$30,000		\$30,000	0.0%		\$30,000	\$0	0.0%
	Reserve for Expanded Effort & Negotiations		\$1,380		\$400		\$1,253	\$0		\$1,250	-0.2%		\$1,250	\$0	0.0%
	Subtotal SALARIES	2.0	\$484,191	2.0	\$514,450	2.0	\$532,625	\$540,880	2.0	\$574,359	7.8%	2.0	\$590,912	\$16,552	2.9%
	OPERATING EXPENSES														
2300	Curriculum Development Office		\$1,709		\$3,016		\$6,000	\$1,774		\$6,000	0.0%		\$6,000	\$0	0.0%
2350	Technology Staff Development		\$0		\$200		\$0	\$2,800		\$0	NM		\$0	\$0	NM
2400	Curriculum/Technology Small Capital*		\$8,614		\$1,868		\$41,000	\$40,584		\$70,000	70.7%		\$70,000	\$0	0.0%
2440	Tutor Supplies		\$5,867		\$68		\$4,500	\$0		\$4,500	0.0%		\$4,500	\$0	0.0%
2450	District Wide Professional Development		\$35,660		\$75,848		\$46,000	\$34,260		\$46,000	0.0%		\$46,000	\$0	0.0%
	Subtotal OPERATIONS		\$51,850		\$81,000		\$97,500	\$79,419		\$126,500	29.7%		\$126,500	\$0	0.0%
	TOTAL		\$536,041		\$595,450		\$630,125	\$620,299		\$700,859	11.2%		\$717,412	\$16,552	2.4%

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



Manchester Essex Regional School District

DRAFT FY 2023 Budget

DOE Account Codes	Student Services/ Special Education*	2018-2019 Staffing Level	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	% Increase vs. Prior Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2100	Student Services Director	1.0	\$137,520	1.0	\$140,950	1.0	\$144,437	\$144,436	1.0	\$148,010	2.5%	1.0	\$151,673	\$3,663	2.5%
2100	Student Services Secretary	1.0	\$64,559	1.0	\$66,173	1.0	\$67,827	\$67,827	1.0	\$69,523	2.5%	1.0	\$71,261	\$1,738	2.5%
2100	Student Services Data Admin	0.5	\$32,279	0.5	\$33,086	0.5	\$33,913	\$34,077	0.5	\$34,761	2.5%	0.5	\$35,630	\$869	2.5%
2300	Special Education Extended Services		\$13,823		\$29,364		\$15,000	\$13,670		\$17,500	16.7%		\$20,000	\$2,500	14.3%
2440	Special Education Tutors	3.0	\$131,826	1.0	\$43,513	1.0	\$42,025	\$45,103		\$0	-100.0%		\$0	\$0	NM
	Subtotal SALARIES	5.5	\$380,007	3.5	\$313,087	3.5	\$303,202	\$305,113	2.5	\$269,794	-11.0%	2.5	\$278,564	\$8,770	3.3%
OPERATING EXPENSES															
2100	Legal Fees		\$62,075		\$24,695		\$26,500	\$23,131		\$26,500	0.0%		\$26,500	\$0	0.0%
2100	Administrative Expenses & Travel		\$4,669		\$4,289		\$5,800	\$1,663		\$5,100	-12.1%		\$5,100	\$0	0.0%
2300	Contracted Services (OT/PT, Speech, etc.)		\$187,672		\$161,480		\$240,000	\$211,494		\$240,000	0.0%		\$260,000	\$20,000	8.3%
2300	Summer Program		\$71,420		\$67,877		\$74,000	\$37,869		\$74,000	0.0%		\$74,000	\$0	0.0%
2400	SPED Equipment & Instructional Supplies		\$18,279		\$16,377		\$20,300	\$17,966		\$20,300	0.0%		\$21,600	\$1,300	6.4%
2720	Special Education Testing		\$13,929		\$11,925		\$16,000	\$11,674		\$16,000	0.0%		\$14,000	(\$2,000)	-12.5%
3300	SPED/McKinney Vento Transportation		\$386,504		\$336,108		\$320,000	\$253,485		\$470,625	47.1%		\$687,100	\$216,475	46.0%
9100	Tuition Out & Contingency**		\$778,253		\$1,059,001		\$849,377	\$1,172,945		\$899,709	5.9%		\$1,088,134	\$188,425	20.9%
	Subtotal OPERATIONS		\$1,522,801		\$1,681,752		\$1,551,977	\$1,730,227		\$1,752,234	12.9%		\$2,176,434	\$424,200	24.2%
	TOTAL		\$1,902,808		\$1,994,839		\$1,855,179	\$2,035,340		\$2,022,028	9.0%		\$2,454,998	\$432,970	21.4%

*Special Education instructional staff budgeted at individual school level

**Hourly elementary tutoring services increased in FY18 and FY19 budget by 0.6 and 2.0 full-time equivalents. Restructured 3.0 tutor into Special Ed teachers in FY20 (2.0) and FY21 (1.0).

**Each year's Tuition Out line excludes tuitions funded by grants (Circuit Breaker, IDEA) outside General Fund budget or pre-paid in prior/subsequent fiscal year as follows:

	% Inc.	2018-2019 Expended	% Inc.	2019-2020 Budget	2020-2021 Budget	2020-2021 Budget	2021-2022 Budget	% Inc.	2022-2023 Budget	\$ Inc.	% Inc.
Budget Funded Tuition Out (above)	-20.8%	\$778,253	23.6%	\$1,059,001	\$849,377	\$1,172,945	\$899,709	5.9%	\$1,088,134	\$188,425	20.9%
Circuit Breaker & Grant Funded Tuitions	9.8%	\$167,776	-15.4%	\$314,483	\$271,100	\$124,251	\$420,000	54.9%	\$799,875	\$379,875	90.4%
Pre-Paid in Prior Year	70.3%	\$156,893	20.4%	\$199,099	\$150,000	\$329,410	\$150,000	0.0%	\$150,000	\$0	0.0%
(Less: Prepayments of Next Year)	20.4%	(\$199,099)	26.9%	(\$329,410)	\$0	(\$219,732)	\$0	NM	\$0	\$0	NM
Annual Cost of Tuitions	-13.1%	\$903,823	12.8%	\$1,243,173	\$1,270,477	\$1,406,874	\$1,469,709	15.7%	\$2,038,009	\$568,300	38.7%



Manchester Essex Regional School District

DRAFT FY 2023 Budget

Total Spending	2018-2019 Expended	% Increase	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Budget	% Increase vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Memorial Elementary	\$3,945,597	2.0%	\$3,935,347	2.1%	\$4,171,228	\$3,967,939	2.5%	\$4,326,902	3.7%	\$4,585,385	\$258,482	6.0%
Essex Elementary	\$2,859,746	-8.3%	\$2,937,695	1.9%	\$2,943,451	\$2,959,787	-0.8%	\$3,118,765	6.0%	\$3,197,757	\$78,991	2.5%
High School	\$5,529,175	5.4%	\$5,800,253	6.8%	\$6,129,583	\$5,818,212	5.3%	\$6,285,170	2.5%	\$6,572,016	\$286,845	4.6%
Middle School	\$3,237,642	-2.2%	\$3,392,690	3.3%	\$3,543,171	\$3,630,504	4.2%	\$3,644,028	2.8%	\$3,642,298	(\$1,730)	0.0%
Administration & Employee Benefits	\$5,962,120	3.9%	\$5,989,146	0.0%	\$6,442,569	\$6,279,143	3.5%	\$6,666,620	3.5%	\$7,067,659	\$401,039	6.0%
Facilities	\$917,098	2.1%	\$999,072	5.1%	\$999,233	\$1,045,072	3.1%	\$985,567	-1.4%	\$1,077,265	\$91,698	9.3%
Non-Instructional Services	\$369,070	6.8%	\$366,382	5.6%	\$426,174	\$378,948	-0.8%	\$505,764	18.7%	\$546,200	\$40,436	8.0%
District-Wide Instruction	\$536,041	1.3%	\$595,450	2.6%	\$630,125	\$620,299	-3.5%	\$700,859	11.2%	\$717,412	\$16,552	2.4%
Student Services*	\$1,902,808	12.4%	\$1,994,839	3.7%	\$1,855,179	\$2,035,340	-0.4%	\$2,022,028	9.0%	\$2,454,998	\$432,970	21.4%
TOTAL	\$25,259,297	2.08%	\$26,010,874	3.01%	\$27,140,714	\$26,735,245	2.84%	\$28,255,703	4.11%	\$29,860,988	\$1,605,284	5.68%
(Less: Funded Outside of General Fund)	(\$325,000)	8.3%	(\$290,000)	-13.3%	(\$325,000)	(\$180,000)	0.0%	\$0	0.0%	\$0	\$0	0.0%
Plus: General Fund Transfer to close Food	\$177,202		\$68,444					(\$325,000)		(\$325,000)	\$0	
Plus: General Fund Transfer to close Athletic	\$18,314											
General Fund Operating Spending*	\$25,129,813	2.80%	\$25,789,318	3.25%	\$26,815,714	\$26,555,245	2.88%	\$27,930,703	4.16%	\$29,535,988	\$1,605,284	5.75%

*Student Services instructional staff budgeted within individual school totals

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

Salaries	\$16,307,616	1.54%	\$16,804,339	3.10%	\$17,371,980	\$17,118,181	3.04%	\$17,984,361	3.53%	\$18,718,043	\$733,682	4.08%
Expenses	\$8,626,681	2.90%	\$8,916,535	3.52%	\$9,443,734	\$9,437,064	2.59%	\$9,946,342	5.32%	\$10,817,945	\$871,603	8.76%
Reductions to be Identified												
Total	\$24,934,297	2.00%	\$25,720,874	3.25%	\$26,815,714	\$26,555,245	2.88%	\$27,930,703	4.16%	\$29,535,988	\$1,605,284	5.75%

Enrollment as of October 1, 2021

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	20	28	39	43	50	50	68									298
Essex		38	43	40	32	38	28									219
Middle School								77	97	109						283
MERHS											113	93	121	123		450
Total Students	20	66	82	83	82	88	96	77	97	109	113	93	121	123	0	1,250

Sub-Total: Resident Students*

Manchester	15	28	34	44	46	50	58	41	54	63	67	58	69	82	0	709
Essex	5	35	41	38	31	33	33	27	39	44	45	35	50	38	0	494
Total Resident Students	20	63	75	82	77	83	91	68	93	107	112	93	119	120	0	1,203

Sub-Total: School Choice Students

Memorial			6		1	2	3									12
Essex		3	1	1	4	3	2									14
Middle School								9	4	2						15
MERHS											1		2	3		6
Total School Choice	0	3	7	1	5	5	5	9	4	2	1	0	2	3	0	47

Resident + Choice Students	20	66	82	83	82	88	96	77	97	109	113	93	121	123	0	1,250
-----------------------------------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	------------	------------	-----------	------------	------------	----------	--------------

SPED Tuition-Out

Manchester	1					1	1	1	1	3	1	1	2	1		13
Essex									2				1	1	5	9
School Choice											1					1
Total	1	0	0	0	0	1	1	3	1	3	2	1	3	2	5	23

Manchester												In-District	SPED Tuition Out			Total
												709	+	13	=	722
Essex												494	+	9	=	503
School Choice												47	+	1	=	48
Total												1,250		23		1,273

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%	39.0	15.7	1,223	-7.1%
2021-22	20	66	82	83	82	88	96	77	97	109	113	93	121	123	1,250	-1.0%	47.0		1,203	-1.6%

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

Town Assessment - Apportionment Formula (by Regional Agreement)
 DRAFT. To be certified by MERSD Treasurer March, 2022

1. Size of Local Assessment	
State Aid	
Chapter 70	\$3,124,118
Transportation Aid (Less: Choice Sending Tuition)	\$275,000
Sub-Total - State Aid	\$3,299,118
Other Revenues	
Bank Interest	\$40,000
Other Miscellaneous	\$29,500
Medicaid Reimbursement	\$50,000
Contribution to Stabilization	\$0
Use of Excess & Deficiency	\$983,000
Sub-Total - Other Revenues/Funding	\$1,102,500
Total Funding: State Aid & Other	\$4,401,618
Total FY-23 Expense Budget	\$29,535,988
Less: State Aid & Other	(\$4,401,618)
Local Assessments Required to Fund FY-23 Budget	\$25,134,370

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-23 Instructional Spending	\$18,074,866	61.19608%
FY-23 Non-Instructional Spending	\$11,461,122	38.80392%
Total FY-23 Budget: Instructional & Non-Instructional Spending	\$29,535,988	100.00000%
FY-23 Local Assessments (from Part 1, above)	\$25,134,370	% of Total
Instructional Portion	\$15,381,248	61.19608%
Non-Instructional Portion	\$9,753,121	38.80392%
Total Operating Assessment: Instructional & Non-Instructional	\$25,134,370	100.00%

3. Apportionment of Assessment by Category (per Regional Agreement)		
A. Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$3,845,312	25.00%
75% Apportioned Based on Student Enrollment	\$11,535,936	75.00%
Total Instructional Portion	\$15,381,248	100.00%
<u>Average EQV: Latest at time of FY-21 to FY-23 Budgets</u>		
Manchester	\$2,616,837,333	74.01%
Essex	\$918,876,500	25.99%
Combined Average EQV, FY-21 to FY-23	\$3,535,713,833	100.00%
Manchester: EQV-Based Instructional Apportionment 74.01%		
Essex: EQV-Based Instructional Apportionment 25.99%		
Combined: EQV-Based Instructional Assessment	\$3,845,312	100.00%
<u>Average Oct. 1 Enrollment: 2019-2021</u>		
Manchester	770	60.72%
Essex	498	39.28%
Total Average Enrollment 2019-2021	1,269	100.00%
Manchester: Enrollment-Based Instructional Apportionment 60.72%		
Essex: Enrollment-Based Instructional Apportionment 39.28%		
Combined: Enrollment-Based Instructional Assessment	\$11,535,936	100.00%
B. Non-Instructional Portion		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$2,438,280	25.00%
75% Apportioned Based on Town Populations	\$7,314,841	75.00%
Total Non-Instructional Portion	\$9,753,121	100.00%
<u>Average EQV: Latest at time of FY-21 to FY-23 Budgets</u>		
Manchester	\$2,616,837,333	74.01%
Essex	\$918,876,500	25.99%
Combined Average EQV, FY-21 to FY-23	\$3,535,713,833	100.00%
Manchester: EQV-Based Non-Instructional Apportionment 74.01%		
Essex: EQV-Based Non-Instructional Apportionment 25.99%		
Combined: EQV-Based Non-Instructional Assessment	\$2,438,280	100.00%
<u>Town Populations</u>		
Manchester Population 2020 U.S. Census	5,395	59.48%
Essex Population 2020 U.S. Census	3,675	40.52%
Combined Town Populations	9,070	100.00%
Manchester: Population-Based Non-Instructional Apportionment 59.48%		
Essex: Population-Based Non-Instructional Apportionment 40.52%		
Combined: Population-Based Non-Instructional Assessment	\$7,314,841	100.00%

FORMULA INPUTS - AVERAGE EQV & ENROLLMENT				
Latest Equalized Property Valuations (EQV) By Town				
	FY-21	FY-22	FY-23	Average
Manchester	\$2,526,294,800	\$2,662,108,600	\$2,662,108,600	\$2,616,837,333
Essex	\$867,344,300	\$944,642,600	\$944,642,600	\$918,876,500
Total	\$3,393,639,100	\$3,606,751,200	\$3,606,751,200	\$3,535,713,833
Source:	FY-2018 EQV	FY-2020 EQV	FY-2020 EQV	
Published:	1/22/2019	1/20/2021	1/20/2021	
Student Enrollment By Town				
	Oct. 1, 2019	Oct. 1, 2020	Oct. 1, 2021	Average
Manchester	828	761	722	770
Essex	510	482	503	498
Total	1,338	1,243	1,225	1,269

Apportionment Formula: Input Trends				
	FY-21	FY-22	FY-23	Input Contribution to Assessment
EQV 25% of Instructional & Non-Instructional Costs				
Manchester	74.44%	73.81%	73.81%	
Essex	25.56%	26.19%	26.19%	EQV
Total	100.00%	100.00%	100.00%	25.0%
Enrollment 75% of Instructional Costs				
Manchester	61.88%	61.22%	58.94%	
Essex	38.12%	38.78%	41.06%	Student Enrollment
Total	100.00%	100.00%	100.00%	45.9%
Population 75% of Non-Instructional Costs				
Manchester	59.4%	59.4%	59.5%	
Essex	40.6%	40.6%	40.5%	Town Population
Total	100.0%	100.0%	100.0%	29.1%
All Factors Combined				100.0%

4. APPORTIONMENT SUMMARY			
	Manchester	Essex	Combined
Instructional: EQV-Based	\$2,845,976	\$999,336	\$3,845,312
Instructional: Enrollment-Based	\$7,004,611	\$4,531,325	\$11,535,936
Total Instructional Assessment	\$9,850,587	\$5,530,662	\$15,381,248
Non-Instructional: EQV-Based	\$1,804,610	\$633,671	\$2,438,280
Non-Instructional: Population-Based	\$4,351,000	\$2,963,841	\$7,314,841
Total Non-Instructional Assessment	\$6,155,609	\$3,597,512	\$9,753,121
Total FY-23 Assessment - Instructional & Non-Instructional	\$16,006,196	\$9,128,174	\$25,134,370
% of Total	63.68%	36.32%	100.00%
FY-22 Assessment	\$15,589,705	\$8,695,830	\$24,285,535
FY23 \$ Increase	\$416,491	\$432,343	\$848,834
FY23 % Increase	2.67%	4.97%	3.50%
FY-23 Assessment at 3.5% for Both Towns	\$16,134,600	\$8,999,769	\$25,134,370
FY23 Apportionment - Excess/(Under) 3.5%	(\$128,404)	\$128,404	