



Manchester Essex Regional School District FY 2022 Operating Budget (draft)

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Manchester Essex Regional School District FY 2022 Operating Budget (draft)

Revenue	2017-2018 Actual	% Increase	2018-2019 Actual	% Inc.	2019-2020 Budget	2019-2020 Actual	% Inc. vs. Prior Budget	2020-2021 Budget	% Inc. vs. Prior Budget	2021-2022 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$2,967,368	1.4%	\$3,007,748	1.36%	\$3,033,748	\$3,048,668	2.12%	\$2,774,413	-8.55%	\$3,048,668	\$274,255	9.89%
Regional School Transportation	\$156,460	10.4%	\$214,527	37.11%	\$140,000	\$230,294	7.69%	\$207,000	47.86%	\$207,000	\$0	0.00%
(Less: School Choice Sending)	(\$58,707)	13.5%	(\$92,624)	57.77%	(\$55,000)	(\$99,848)	0.00%	(\$85,000)	54.55%	(\$100,000)	(\$15,000)	17.65%
Total State Aid	\$3,065,121	1.6%	\$3,129,651	2.11%	\$3,118,748	\$3,179,114	2.40%	\$2,896,413	-7.13%	\$3,155,668	\$259,255	8.95%
Medicaid Reimbursement	\$89,488	56.8%	\$39,180	-56.22%	\$50,000	\$36,380	0.00%	\$50,000	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$37,319	143.8%	\$411,366	1002.31%	\$25,000	\$555,506	108.33%	\$40,000	60.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$42,996	57.0%	\$46,155	7.35%	\$29,500	\$30,391	18.00%	\$29,500	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$169,802	70.2%	\$496,701	192.52%	\$104,500	\$622,277	20.11%	\$119,500	14.35%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Budget)	\$0		\$0	NM	\$100,000	\$100,000	NM	\$335,000	235.00%	\$335,000	\$0	0.00%
Total Revenue Before Assessments	\$3,234,923	3.8%	\$3,626,352	12.10%	\$3,323,248	\$3,901,391	6.08%	\$3,350,913	0.83%	\$3,610,168	\$259,255	7.74%
Manchester (Operating Budget)	\$13,813,861	3.71%	\$14,274,688	3.34%	\$14,668,257	\$14,668,257	2.76%	\$15,099,835	2.94%	\$15,666,079	\$566,244	3.75%
Essex (Operating Budget)	\$7,593,144	2.28%	\$7,836,479	3.20%	\$8,073,441	\$8,073,441	3.02%	\$8,364,966	3.61%	\$8,678,652	\$313,686	3.75%
Town Assessments	\$21,407,006	3.20%	\$22,111,166	3.29%	\$22,741,698	\$22,741,698	2.85%	\$23,464,801	3.18%	\$24,344,731	\$879,930	3.75%
GENERAL FUND REVENUE - OPERATING	\$24,641,929	3.27%	\$25,737,518	4.45%	\$26,064,946	\$26,643,089	3.25%	\$26,815,714	2.88%	\$27,954,899	\$1,139,185	4.25%
Excess & Deficiency Funds (Transfer to Stabilization)***					\$481,109	\$481,109	NM	\$0	-100.00%	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$24,641,929	3.27%	\$25,737,518	4.45%	\$26,546,055	\$27,124,198	5.16%	\$26,815,714	1.02%	\$27,954,899	\$1,139,185	4.25%
(Less: Contribution to Stabilization Fund)	\$0		\$0	NM	(\$481,109)	(\$481,109)	NM	\$0	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$31,460)		(\$74,629)	NM	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$24,610,469	3.34%	\$25,662,889	4.28%	\$26,064,946	\$26,643,089	3.25%	\$26,815,714	2.88%	\$27,954,899	\$1,139,185	4.25%
Total Operating Budget (Historical Format)	\$24,744,362	4.38%	\$25,259,297	2.08%	\$26,389,945	\$26,046,569	3.01%	\$27,140,714	2.84%	\$28,279,899	\$1,139,185	4.20%
(Less: School Choice)	(\$300,000)		(\$325,000)	8.33%	(\$325,000)	(\$325,000)	-13.33%	(\$325,000)	0.00%	(\$325,000)	\$0	0.00%
General Fund Operating Budget (Restated)**	\$24,444,362	4.55%	\$24,934,297	2.00%	\$26,064,945	\$25,721,569	3.25%	\$26,815,714	2.88%	\$27,954,899	\$1,139,185	4.25%

*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 Budget amended March 2020 to transfer \$418,109 fr. Excess & Deficiency to Stabilization. Funds originated from FY19 interest income on Memorial School construction bond proceeds & insurance settlement for Lincoln St footbridge



Manchester Essex Regional School District

FY 2022 Operating Budget (draft)

DOE Account Code	Budget Summary	2017 - 2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Budget	2020-2021 Staffing Level	2020-2021 Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF												
1210	Superintendent's Office	\$225,715	1.5	\$230,782	1.5	\$237,568	\$237,292	1.5	\$243,381	1.5	\$249,466	\$6,085	2.5%
1410	Business Office	\$336,383	4.2	\$383,107	4.2	\$395,685	\$396,802	4.2	\$402,140	4.2	\$412,069	\$9,929	2.5%
1450	District Technology	\$208,058	2.2	\$212,649	2.2	\$217,187	\$220,605	2.2	\$222,777	2.2	\$228,344	\$5,567	2.5%
2110	Student Services Office	\$229,793	2.5	\$234,358	2.5	\$240,179	\$240,209	2.5	\$246,177	2.5	\$252,294	\$6,117	2.5%
2110	Curriculum Director	\$105,750	0.8	\$106,586	0.8	\$109,221	\$109,880	0.8	\$112,597	0.8	\$115,382	\$2,785	2.5%
2210	Principals/Asst. Principals	\$608,116	5.5	\$669,838	6.0	\$727,908	\$728,071	6.0	\$745,916	6.0	\$764,415	\$18,499	2.5%
2210	School Secretaries	\$260,570	5.0	\$255,394	5.0	\$265,392	\$264,496	5.0	\$271,964	5.0	\$270,933	(\$1,031)	-0.4%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$102,934		\$108,373		\$123,437	\$119,615		\$128,512		\$131,250	\$2,738	2.1%
2305	Classroom Teachers	\$8,035,592	100.1	\$8,259,337	99.2	\$8,564,214	\$8,518,386	98.9	\$8,761,792	99.2	\$9,190,003	\$428,211	4.9%
2310	Special Ed Teachers*	\$2,203,338	30.3	\$2,351,987	32.6	\$2,594,405	\$2,602,027	32.6	\$2,727,361	33.8	\$2,938,501	\$211,140	7.7%
2315	Special Ed Team Chairs	\$188,269	2.0	\$191,093	2.0	\$187,693	\$186,702	2.0	\$192,385	2.0	\$197,194	\$4,809	2.5%
2325	Substitute Teachers	\$131,743		\$255,895		\$139,000	\$164,708	0.0	\$139,000	0.0	\$147,000	\$8,000	5.8%
2330	Teaching Assistants*	\$888,216	22.6	\$632,061	24.5	\$694,243	\$682,641	24.5	\$700,328	23.4	\$689,485	(\$10,843)	-1.5%
2340	Library/Media Coordinators	\$180,125	1.5	\$137,449	1.5	\$145,040	\$143,536	1.5	\$152,130	1.0	\$104,467	(\$47,663)	-31.3%
2440	SPED, LEP, H&H Tutors	\$183,651	3.0	\$246,177	1.0	\$175,687	\$176,524	1.0	\$166,639	1.0	\$132,520	(\$34,119)	-20.5%
2710	Guidance/Adj. Counselors	\$647,068	6.8	\$543,277	6.8	\$528,286	\$525,285	6.8	\$609,569	6.8	\$634,853	\$25,284	4.1%
2800	Psychologists	\$275,180	2.0	\$279,143	2.0	\$288,692	\$288,692	3.0	\$298,545	3.0	\$308,715	\$10,170	3.4%
3200	Nurses	\$268,979	3.0	\$269,377	3.0	\$282,744	\$275,668	3.0	\$289,487	3.0	\$293,399	\$3,912	1.4%
3300	Transportation/Traffic/Emergency/Title IX	\$8,000		\$8,000		\$8,000	\$11,830	0.0	\$9,500	0.0	\$9,500	\$0	0.0%
3400	Cafeteria/Recess Aides	\$67,432		\$54,420		\$63,411	\$65,096	0.0	\$64,235	0.0	\$64,235	\$0	0.0%
3510	Athletics (Office & Coaching Stipends)	\$305,596	1.5	\$308,833	1.6	\$338,608	\$297,562	1.6	\$346,474	1.6	\$355,049	\$8,575	2.5%
3520	Student Activity Stipends	\$133,094		\$136,942		\$126,112	\$131,193	0.0	\$129,265	0.0	\$132,496	\$3,231	2.5%
4110	Custodians	\$190,716	1.5	\$122,944	1.0	\$86,631	\$93,129	1.0	\$87,195	1.0	\$88,800	\$1,605	1.8%
4220	Facilities Department	\$162,394	2.0	\$169,352	2.0	\$169,130	\$171,245	2.0	\$173,358	2.0	\$177,692	\$4,334	2.5%
	Negotiations, Longevity, Expanded Effort**	\$114,077		\$140,244		\$151,250	\$153,840		\$151,253		\$181,300	\$30,047	19.9%
	Subtotal SALARIES	\$16,060,789	198.0	\$16,307,616	199.4	\$16,859,720	\$16,805,034	200.1	\$17,371,980	200.0	\$18,069,361	\$697,381	4.01%

*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 tuto

**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/formalization.



Manchester Essex Regional School District

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DOE Account Code	Budget Summary	2017 - 2018 Expended	% Increase	2018-2019 Expended	% Increase vs. Prior Budget	2019-2020 Budget	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	OPERATING EXPENSES												
1000	District Admin. Expenses	\$242,417	-3.8%	\$232,610	12.4%	\$281,733	\$212,783	5.7%	\$270,432	-4.0%	\$272,966	\$2,534	0.9%
2000	Bldg. Instr. Supplies/Equip	\$274,748	-10.3%	\$266,220	15.8%	\$327,219	\$245,249	-0.5%	\$327,172	0.0%	\$327,172	\$0	0.0%
2100	SPED Admin. Expenses	\$86,768	48.6%	\$66,744	-57.5%	\$31,750	\$28,984	2.4%	\$32,300	1.7%	\$31,600	(\$700)	-2.2%
2210	Bldg. Admin. Expenses	\$34,355	-25.3%	\$35,068	21.0%	\$43,705	\$37,065	0.6%	\$43,615	-0.2%	\$43,615	\$0	0.0%
2300	SPED Contracted Services	\$217,773	0.3%	\$187,672	33.3%	\$250,000	\$161,480	-16.7%	\$240,000	-4.0%	\$240,000	\$0	0.0%
2350	Professional Development	\$66,671	-33.7%	\$35,660	-7.9%	\$46,500	\$2,068	0.0%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	\$2,759	-81.8%	\$8,614	28.1%	\$41,000	\$55,848	0.0%	\$41,000	0.0%	\$70,000	\$29,000	70.7%
2451	Instructional Technology**	\$257,876	-5.9%	\$226,753	-3.3%	\$253,653	\$284,576	6.9%	\$284,900	12.3%	\$308,587	\$23,687	8.3%
3200	Health Expenses	\$5,834	-14.2%	\$3,187	0.0%	\$6,650	\$3,015	1.5%	\$7,300	9.8%	\$7,300	\$0	0.0%
3300	Transportation/Traffic/Security	\$318,870	18.4%	\$348,439	17.9%	\$401,480	\$344,077	6.4%	\$395,874	-1.4%	\$478,464	\$82,590	20.9%
3300	SPED Transportation	\$364,455	62.7%	\$386,504	23.0%	\$366,375	\$336,108	-16.1%	\$320,000	-12.7%	\$470,625	\$150,625	47.1%
3500	Athletics/Student Activities	\$97,598	34.5%	\$94,464	-19.0%	\$91,213	\$140,154	8.3%	\$92,500	1.4%	\$96,500	\$4,000	4.3%
4100	Utilities	\$532,643	8.7%	\$530,999	-2.4%	\$579,900	\$448,274	12.3%	\$579,901	0.0%	\$557,900	(\$22,001)	-3.8%
4110	Custodial Supplies	\$47,550	-40.8%	\$59,393	18.6%	\$57,500	\$55,800	0.0%	\$60,000	4.3%	\$60,000	\$0	0.0%
4200	Maintenance	\$597,643	13.0%	\$629,499	3.9%	\$677,824	\$708,346	6.8%	\$701,875	3.5%	\$701,875	\$0	0.0%
5000	Insurance & Other Benefits	\$4,756,110	15.1%	\$4,931,328	6.2%	\$5,123,859	\$4,987,150	-0.8%	\$5,337,988	4.2%	\$5,725,530	\$387,542	7.3%
7000	Facility Capital Expense	\$90,285	-44.4%	\$58,854	-28.6%	\$65,000	\$63,681	0.0%	\$64,000	-1.5%	\$74,000	\$10,000	15.6%
9100	SPED Tuition-Out/Summer	\$689,218	-21.3%	\$849,673	-5.3%	\$884,863	\$1,126,878	40.7%	\$923,377	4.4%	\$973,709	\$50,332	5.5%
	Subtotal OPERATIONS	\$8,683,573	7.1%	\$8,951,681	5.6%	\$9,530,225	\$9,241,535	2.8%	\$9,768,734	2.5%	\$10,486,342	\$717,609	7.35%
	(LESS: REDUCTIONS TO BE IDENTIFIED)										(\$275,804)		
	TOTAL	\$24,744,362	4.4%	\$25,259,297	2.9%	\$26,389,945	\$26,046,569	3.0%	\$27,140,714	2.8%	\$28,279,899	\$1,139,185	4.20%
	(Less: Funded Outside of General Fund)	(\$300,000)		(\$325,000)		(\$325,000)	(\$290,000)		(\$325,000)		(\$325,000)	(\$325,000)	
	Plus: General Fund Transfer to close Food Service Deficit			\$177,202			\$68,444						
	Plus: General Fund Transfer to close Athletics Deficit			\$18,314									
	General Fund Operating Spending	\$24,444,362	4.5%	\$25,129,813	3.2%	\$26,064,945	\$25,825,013	3.3%	\$26,815,714	2.9%	\$27,954,899	\$1,139,185	4.25%
	Contribution to Stabilization Fund	\$0		\$0		\$481,109	\$481,109		\$0		\$0	\$175,000	
	Total Budgetary Use of Funds	\$24,444,362	4.5%	\$25,129,813	3.2%	\$26,546,054	\$26,306,122	5.2%	\$26,815,714	1.0%	\$27,954,899	\$1,139,185	4.25%

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



Manchester Essex Regional School District

FY 2022 Budget (draft)

DOE Account Code	Memorial Elementary	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal	1.0	\$125,000	1.0	\$132,000	1.0	\$132,188	\$132,250	1.0	\$135,518	2.5%	1.0	\$138,869	\$3,351	2.5%
2210	Secretary	1.0	\$53,866	1.0	\$54,862	1.0	\$56,233	\$57,837	1.0	\$57,640	2.5%	1.0	\$51,250	(\$6,390)	-11.1%
2305	Classroom Teachers*	25.6	\$1,971,135	24.8	\$1,985,338	22.8	\$1,915,460	\$1,863,743	22.5	\$1,985,196	3.6%	22.5	\$2,064,446	\$79,250	4.0%
2310	Special Ed Teachers**	8.9	\$707,132	10.2	\$824,208	12.3	\$969,072	\$969,850	12.3	\$1,013,643	4.6%	13.5	\$1,135,216	\$121,573	12.0%
2315	Special Ed Team Chair	0.6	\$55,617	0.6	\$56,451	0.6	\$54,754	\$53,762	0.6	\$56,122	2.5%	0.6	\$57,525	\$1,403	2.5%
2325	Substitutes		\$67,566		\$69,252		\$66,000	\$52,535		\$66,000	0.0%		\$66,000	\$0	0.0%
2330	Teaching Assistants*	10.7	\$279,933	7.7	\$217,572	6.7	\$211,031	\$202,332	6.7	\$190,459	-9.7%	7.2	\$216,953	\$26,494	13.9%
2340	Library/Media Coordinator	1.0	\$85,955	1.0	\$89,657	1.0	\$96,053	\$94,550	1.0	\$101,919	6.1%	0.6	\$62,680	(\$39,239)	-38.5%
2710	Guidance Counselor	0.8	\$40,460	0.8	\$60,151	0.8	\$63,594	\$63,594	0.8	\$67,176	5.6%	0.8	\$70,898	\$3,722	5.5%
2800	Psychologist	1.0	\$87,250	1.0	\$98,508	1.0	\$100,933	\$100,933	1.0	\$103,419	2.5%	1.0	\$105,967	\$2,548	2.5%
3200	Nurse	1.0	\$70,847	1.0	\$71,869	1.0	\$75,334	\$75,334	1.0	\$77,217	2.5%	1.0	\$79,147	\$1,930	2.5%
3400	Cafeteria/Recess Aides		\$37,058		\$27,718		\$35,000	\$30,772		\$35,000	0.0%		\$35,000	\$0	0.0%
3520	Student Activity Stipends		\$13,482		\$12,166		\$9,804	\$9,904		\$10,049	2.5%		\$10,300	\$251	2.5%
4110	Custodians		\$173		\$0		\$0	\$0		\$0	NM		\$0	\$0	NM
	Subtotal SALARIES	51.6	\$3,595,473	49.1	\$3,699,752	48.2	\$3,785,455	\$3,707,396	47.9	\$3,899,358	3.0%	49.2	\$4,094,251	\$194,893	5.0%
OPERATING EXPENSES															
2000	Instructional Supplies		\$79,537		\$64,771		\$81,400	\$71,886		\$74,012	-9.1%		\$74,012	\$0	0.0%
2210	Administrative Expenses		\$6,520		\$5,733		\$8,400	\$4,823		\$6,500	-22.6%		\$6,500	\$0	0.0%
2451	Instructional Technology		\$55,013		\$41,052		\$49,500	\$42,674		\$48,300	-2.4%		\$51,082	\$2,782	5.8%
4100	Utilities		\$130,429		\$134,289		\$143,058	\$108,569		\$143,058	0.0%		\$136,058	(\$7,000)	-4.9%
	Subtotal OPERATIONS		\$271,498		\$245,845		\$282,358	\$227,951		\$271,870	-3.7%		\$267,652	(\$4,218)	-1.6%
	TOTAL		\$3,866,972		\$3,945,597		\$4,067,813	\$3,935,347		\$4,171,228	2.5%		\$4,361,902	\$190,674	4.6%

*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 FY 2022 Budget (draft)

DOE Account Code	Essex Elementary	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal	1.0	\$122,171	1.0	\$124,585	1.0	\$127,662	\$127,738	1.0	\$130,894	2.5%	1.0	\$134,129	\$3,235	2.5%
2210	Secretary	1.0	\$53,786	1.0	\$47,972	1.0	\$51,250	\$51,250	1.0	\$52,531	2.5%	1.0	\$53,845	\$1,314	2.5%
2305	Classroom Teachers	17.3	\$1,469,955	16.6	\$1,411,250	16.5	\$1,473,781	\$1,458,605	16.5	\$1,369,303	-7.1%	17.1	\$1,547,538	\$178,235	13.0%
2310	Special Ed Teachers*	5.0	\$397,007	5.7	\$431,205	5.8	\$452,823	\$452,823	5.8	\$487,385	7.6%	5.7	\$508,802	\$21,417	4.4%
2315	Special Ed Team Chair	0.4	\$37,078	0.4	\$37,634	0.4	\$36,502	\$36,503	0.4	\$37,415	2.5%	0.4	\$38,350	\$935	2.5%
2325	Substitutes		\$19,585		\$25,273		\$28,000	\$47,429		\$28,000	0.0%		\$28,000	\$0	0.0%
2330	Teaching Assistants*	12.2	\$343,006	7.9	\$207,532	8.8	\$227,067	\$224,101	8.8	\$247,442	9.0%	7.2	\$209,880	(\$37,562)	-15.2%
2340	Library/Media Coordinator	1.0	\$94,170	0.5	\$47,792	0.5	\$48,987	\$48,986	0.5	\$50,211	2.5%	0.4	\$41,787	(\$8,424)	-16.8%
2710	Guidance Counselor	1.0	\$69,078	1.0	\$72,703	1.0	\$77,171	\$77,171	1.0	\$81,819	6.0%	1.0	\$86,649	\$4,830	5.9%
2800	Psychologist	1.0	\$97,074	1.0	\$98,508	1.0	\$100,933	\$100,933	1.0	\$103,419	2.5%	1.0	\$105,967	\$2,548	2.5%
3200	Nurse	1.0	\$92,695	1.0	\$94,032	1.0	\$97,973	\$96,437	1.0	\$100,422	2.5%	1.0	\$102,933	\$2,511	2.5%
3400	Cafeteria/Recess Aides		\$18,380		\$17,211		\$17,938	\$27,684		\$18,500	3.1%		\$18,500	\$0	0.0%
3520	Student Activity Stipends		\$11,438		\$13,153		\$12,913	\$11,097		\$13,236	2.5%		\$13,567	\$331	2.5%
4110	Custodians**	1.5	\$78,987	0.5	\$37,700		\$501	\$7,592		\$0	-100.0%		\$0	\$0	NM
	Subtotal SALARIES	42.4	\$2,904,410	36.6	\$2,666,549	37.0	\$2,753,501	\$2,768,349	37.0	\$2,720,577	-1.2%	35.8	\$2,889,946	\$169,369	6.2%
OPERATING EXPENSES															
2000	Instructional Supplies		\$49,459		\$44,320		\$46,575	\$45,641		\$50,810	9.1%		\$50,810	\$0	0.0%
2210	Administrative Expenses		\$3,462		\$3,338		\$3,925	\$2,890		\$3,965	1.0%		\$3,965	\$0	0.0%
2451	Instructional Technology***		\$64,484		\$46,750		\$55,500	\$40,777		\$61,800	11.4%		\$72,745	\$10,945	17.7%
4100	Utilities		\$96,304		\$98,789		\$106,299	\$80,037		\$106,299	0.0%		\$101,299	(\$5,000)	-4.7%
	Subtotal OPERATIONS		\$213,709		\$193,197		\$212,300	\$169,346		\$222,874	5.0%		\$228,819	\$5,945	2.7%
	TOTAL		\$3,118,119		\$2,859,746		\$2,965,800	\$2,937,695		\$2,943,451	-0.8%		\$3,118,765	\$175,314	6.0%

*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

FY 2022 Budget (draft)

DOE Account Code	Manchester-Essex Regional High School	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal & Assistant Principal*	1.5	\$183,825	1.5	\$194,403	2.0	\$243,813	\$243,875	2.0	\$249,934	2.5%	2.0	\$256,145	\$6,211	2.5%
2210	Secretaries	2.0	\$104,233	2.0	\$106,318	2.0	\$108,976	\$108,976	2.0	\$111,700	2.5%	2.0	\$114,493	\$2,793	2.5%
2305	Classroom Teachers	35.3	\$2,909,320	37.3	\$3,156,737	38.5	\$3,345,379	\$3,371,037	38.5	\$3,512,303	5.0%	38.1	\$3,603,922	\$91,619	2.6%
2310	Special Ed Teachers	4.7	\$358,114	5.2	\$387,770	5.2	\$389,436	\$389,436	5.2	\$412,606	5.9%	5.2	\$431,249	\$18,643	4.5%
2315	MS/HS Special Ed Team Chair	0.5	\$47,787	0.5	\$48,504	0.5	\$48,219	\$48,219	0.5	\$49,424	2.5%	0.5	\$50,660	\$1,236	2.5%
2325	Substitutes		\$4,808		\$55,469		\$15,000	\$26,266		\$15,000	0.0%		\$23,000	\$8,000	53.3%
2330	Teaching Assistants	3.0	\$82,122	4.0	\$115,090	5.0	\$144,525	\$143,700	5.0	\$148,015	2.4%	5.0	\$146,590	(\$1,425)	-1.0%
2340	Library/Media Coordinator	0.0	\$0		\$0		\$0	\$0		\$0	NM		\$0	\$0	NM
2710	Guidance Counselors**	3.0	\$266,580	3.0	\$264,300	3.0	\$231,895	\$228,895	3.0	\$298,570	28.8%	3.0	\$308,702	\$10,132	3.4%
2800	Adjustment Counselor	1.0	\$88,332	1.0	\$92,244	1.0	\$97,973	\$97,973	1.0	\$100,422	2.5%	1.0	\$102,933	\$2,511	2.5%
2800	Psychologist	0.5	\$51,677		\$0	0.0	\$0	\$0	0.0	\$0	NM	0.0	\$0	\$0	NM
3200	Nurse	1.0	\$92,695	1.0	\$94,032	1.0	\$96,437	\$96,437	1.0	\$98,848	2.5%	1.0	\$101,319	\$2,471	2.5%
3510	Athletics (including coaching stipends)	1.5	\$305,596	1.5	\$308,833	1.6	\$338,608	\$297,562	1.6	\$346,474	2.3%	1.6	\$355,049	\$8,575	2.5%
3520	Student Activities Stipends		\$84,434		\$90,711		\$85,811	\$79,398		\$87,956	2.5%		\$90,155	\$2,199	2.5%
4110	Custodians (incl. summer staffing)	1.0	\$111,557	1.0	\$85,244	1.0	\$86,130	\$85,537	1.0	\$87,195	1.2%	1.0	\$88,800	\$1,605	1.8%
	Subtotal SALARIES	55.0	\$4,691,081	58.0	\$4,999,655	60.8	\$5,232,202	\$5,217,312	60.8	\$5,518,447	5.5%	60.4	\$5,673,017	\$154,570	2.8%
OPERATING EXPENSES															
2000	Instructional Supplies		\$78,067		\$65,332		\$87,251	\$66,739		\$96,693	10.8%		\$96,693	\$0	0.0%
2210	Administrative Expenses		\$17,651		\$20,591		\$24,300	\$25,906		\$26,400	8.6%		\$26,400	\$0	0.0%
2451	Instructional Technology***		\$59,723		\$62,837		\$64,533	\$94,531		\$76,500	18.5%		\$83,517	\$7,017	9.2%
3510	Athletic Supplies & Services****		\$54,709		\$49,782		\$55,000	\$92,395		\$56,000	1.8%		\$60,000	\$4,000	7.1%
3520	Student Activities		\$37,047		\$33,057		\$25,000	\$44,398		\$25,000	0.0%		\$25,000	\$0	0.0%
4100	Utilities		\$305,910		\$297,921		\$330,543	\$259,667		\$330,543	0.0%		\$320,543	(\$10,000)	-3.0%
	Subtotal OPERATIONS		\$553,106		\$529,520		\$586,627	\$583,637		\$611,136	4.2%		\$612,153	\$1,017	0.2%
	TOTAL		\$5,244,186		\$5,529,175		\$5,818,829	\$5,800,949		\$6,129,583	5.3%		\$6,285,170	\$155,587	2.5%

*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 FY 2022 Budget (draft)

DOE Account Code	Manchester-Essex Regional Middle School	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2210	Principal & Dean of Students*	1.6	\$177,120	2.0	\$218,849	2.0	\$224,246	\$224,208	2.0	\$229,570	2.4%	2.0	\$235,272	\$5,702	2.5%
2210	Secretary**	1.0	\$42,467	1.0	\$44,429	1.0	\$46,433	\$46,433	1.0	\$47,593	2.5%	1.0	\$48,783	\$1,190	2.5%
2305	Classroom Teachers	21.8	\$1,685,181	21.4	\$1,706,012	21.4	\$1,829,594	\$1,825,000	21.4	\$1,894,990	3.6%	21.5	\$1,974,097	\$79,107	4.2%
2310	Special Ed Teachers	9.3	\$741,085	9.2	\$708,804	9.2	\$783,074	\$789,918	9.2	\$813,727	3.9%	9.4	\$863,234	\$49,507	6.1%
2315	MS/HS Special Ed Team Chair	0.5	\$47,787	0.5	\$48,504	0.5	\$48,219	\$48,219	0.5	\$49,424	2.5%	0.5	\$50,660	\$1,236	2.5%
2325	Substitutes		\$39,785		\$105,901		\$30,000	\$38,478		\$30,000	0.0%		\$30,000	\$0	0.0%
2330	Teaching Assistants*	6.0	\$183,156	3.0	\$91,867	4.0	\$111,620	\$112,507	4.0	\$114,412	2.5%	4.0	\$116,062	\$1,650	1.4%
2710	Guidance Counselors	2.0	\$182,617	1.0	\$53,879	1.0	\$57,652	\$57,652	1.0	\$61,582	6.8%	1.0	\$65,671	\$4,089	6.6%
2800	Psychologist**	0.5	\$39,179	1.0	\$82,127	1.0	\$86,826	\$86,826	1.0	\$91,707	5.6%	1.0	\$96,781	\$5,074	5.5%
3400	Cafeteria/Recess Aides		\$11,994		\$9,491		\$10,473	\$6,640		\$10,735	2.5%		\$10,735	\$0	0.0%
3520	Student Activities Stipends		\$23,740		\$20,912		\$17,584	\$30,794		\$18,024	2.5%		\$18,474	\$450	2.5%
	Subtotal SALARIES	42.7	\$3,174,111	39.1	\$3,090,775	40.1	\$3,245,720	\$3,266,674	40.1	\$3,361,764	3.6%	40.4	\$3,509,768	\$148,004	4.4%
OPERATING EXPENSES															
2000	Instructional Supplies		\$45,120		\$53,722		\$71,993	\$32,613		\$64,857	-9.9%		\$64,857	\$0	0.0%
2210	Administrative Expenses		\$6,722		\$5,406		\$7,080	\$3,447		\$6,750	-4.7%		\$6,750	\$0	0.0%
2451	Instructional Technology***		\$78,657		\$76,114		\$64,120	\$86,595		\$98,300	53.3%		\$101,243	\$2,943	3.0%
3520	Student Activities		\$5,843		\$11,625		\$11,213	\$3,361		\$11,500	2.6%		\$11,500	\$0	0.0%
	Subtotal OPERATIONS		\$136,342		\$146,867		\$154,406	\$126,016		\$181,407	17.5%		\$184,350	\$2,943	1.6%
	TOTAL		\$3,310,453		\$3,237,642		\$3,400,126	\$3,392,690		\$3,543,171	4.2%		\$3,694,118	\$150,947	4.3%

*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

FY 2022 Budget (draft)

DOE Account Code	District Administration	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF														
1110	School Committee Secretary		\$4,200		\$3,806		\$5,000	\$4,725		\$5,000	0.0%		\$5,125	\$125	2.5%
1210	Superintendent	1.0	\$189,869	1.0	\$194,616	1.0	\$199,481	\$199,481	1.0	\$204,468	2.5%	1.0	\$209,580	\$5,112	2.5%
1210	Superintendent's Secretary	0.5	\$31,647	0.5	\$32,360	0.5	\$33,086	\$33,086	0.5	\$33,913	2.5%	0.5	\$34,761	\$848	2.5%
1410	Business Manager	1.0	\$139,093	1.0	\$145,375	1.0	\$151,500	\$151,500	1.0	\$155,163	2.4%	1.0	\$158,917	\$3,754	2.4%
1410	Treasurer	0.2	\$24,972	0.2	\$25,471	0.2	\$26,109	\$26,108	0.2	\$26,761	2.5%	0.2	\$27,430	\$669	2.5%
1410	Business Office	3.0	\$172,318	3.0	\$212,261	3.0	\$218,076	\$219,194	3.0	\$220,216	1.0%	3.0	\$225,722	\$5,506	2.5%
1450	Network Administrator	1.0	\$98,835	1.0	\$101,562	1.0	\$103,330	\$105,832	1.0	\$105,913	2.5%	1.0	\$108,564	\$2,651	2.5%
1450	Computer Technician	1.0	\$82,785	1.0	\$84,440	1.0	\$86,551	\$87,303	1.0	\$88,715	2.5%	1.0	\$90,935	\$2,220	2.5%
	Subtotal SALARIES	7.7	\$743,718	7.7	\$799,891	7.7	\$823,134	\$827,229	7.7	\$840,149	2.1%	7.7	\$861,034	\$20,885	2.5%
	OPERATING EXPENSES														
1000	Administrators' Prof. Dev.		\$10,831		\$12,012		\$11,000	\$10,925		\$11,000	0.0%		\$11,000	\$0	0.0%
1110	School Committee Expenses*		\$9,377		\$9,869		\$16,000	\$10,846		\$24,000	50.0%		\$24,400	\$400	1.7%
1210	Office Supplies & Postage		\$8,289		\$10,023		\$8,250	\$7,514		\$8,750	6.1%		\$8,750	\$0	0.0%
1210	District Admin. Contracted Services*		\$105,039		\$81,890		\$85,000	\$54,030		\$42,000	-50.6%		\$42,000	\$0	0.0%
1410	Admin. Software & Support*		\$62,333		\$71,212		\$66,650	\$84,475		\$90,000	35.0%		\$94,708	\$4,708	5.2%
1430	Legal Services		\$24,313		\$21,012		\$65,000	\$13,561		\$65,000	0.0%		\$65,000	\$0	0.0%
1450	Technology Equipment		\$19,583		\$24,883		\$23,833	\$28,416		\$23,682	-0.6%		\$21,109	(\$2,573)	-10.9%
5100	Essex Regional Retirement		\$531,381		\$519,656		\$594,000	\$511,014		\$586,500	-1.3%		\$627,555	\$41,055	7.0%
5200	Health & Life Insurance**		\$2,514,015		\$2,599,326		\$2,533,000	\$2,543,061		\$2,613,774	3.2%		\$2,809,000	\$195,226	7.5%
5250	Health & Life Insurance -Retirees		\$874,097		\$949,072		\$1,015,000	\$988,715		\$1,119,061	10.3%		\$1,218,381	\$99,320	8.9%
5250	OPEB Trust Contribution		\$466,537		\$498,605		\$540,000	\$525,677		\$556,200	3.0%		\$598,900	\$42,700	7.7%
5260	Medicare Expense		\$227,736		\$233,297		\$253,859	\$238,769		\$264,013	4.0%		\$273,254	\$9,241	3.5%
5200	Other Insurance		\$142,344		\$131,372		\$188,000	\$179,913		\$198,440	5.6%		\$198,440	\$0	0.0%
	Subtotal OPERATIONS		\$4,995,875		\$5,162,229		\$5,399,592	\$5,196,917		\$5,602,420	3.8%		\$5,992,496	\$390,076	7.0%
	TOTAL		\$5,739,593		\$5,962,120		\$6,222,726	\$6,024,146		\$6,442,569	3.5%		\$6,853,530	\$410,961	6.4%

*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

General Fund	\$2,214,015	\$2,274,326	\$2,208,000	\$2,218,061	\$2,288,774	\$2,484,000
School Choice Fund	\$300,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000
Total Health Insurance	\$2,514,015	\$2,599,326	\$2,533,000	\$2,543,061	\$2,613,774	\$2,809,000



Manchester Essex Regional School District FY 2022 Budget (draft)

DOE Account Code	Facilities	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
4200	Facilities Manager	1.0	\$102,443	1.0	\$108,242	1.0	\$106,500	\$108,500	1.0	\$109,163	2.5%	1.0	\$111,892	\$2,729	2.5%
4200	Maintenance Technician	1.0	\$59,950	1.0	\$61,110	1.0	\$62,630	\$62,746	1.0	\$64,195	2.5%	1.0	\$65,800	\$1,605	2.5%
	Subtotal SALARIES	2.0	\$162,394	2.0	\$169,352	2.0	\$169,130	\$171,245	2.0	\$173,358	2.5%	2.0	\$177,692	\$4,334	2.5%
OPERATING EXPENSES															
4110	Custodial Supplies		\$47,550		\$59,393		\$57,500	\$55,800		\$60,000	4.3%		\$60,000	\$0	0.0%
4200	Bldg & Grds Maintenance-Memorial		\$50,298		\$34,797		\$55,500	\$36,206		\$48,500	-12.6%		\$48,500	\$0	0.0%
4200	Bldg & Grds Maintenance-Essex		\$35,577		\$38,661		\$52,500	\$70,147		\$46,500	-11.4%		\$46,500	\$0	0.0%
4200	Bldg & Grds Maintenance-MERHS		\$99,651		\$98,790		\$111,000	\$133,201		\$116,000	4.5%		\$116,000	\$0	0.0%
4210	Contracted Services*		\$412,118		\$457,251		\$458,824	\$468,791		\$490,875	7.0%		\$490,875	\$0	0.0%
4220	Capital Repairs**		\$90,285		\$58,854		\$65,000	\$63,681		\$64,000	-1.5%		\$74,000	\$10,000	15.6%
	Subtotal OPERATIONS		\$735,477		\$747,746		\$800,324	\$827,826		\$825,875	3.2%		\$835,875	\$10,000	1.2%
	TOTAL		\$897,871		\$917,098		\$969,454	\$999,072		\$999,233	3.1%		\$1,013,567	\$14,334	1.4%

****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)**



Manchester Essex Regional School District

FY 2022 Budget (draft)

DOE Account Codes	Non-Instructional Services	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 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		\$12,742		\$9,444		\$13,000	\$7,460		\$13,000	0.0%		\$10,000	(\$3,000)	-23.1%
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		\$0		\$0	\$3,830		\$1,500	NM		\$1,500	\$0	0.0%
	Subtotal SALARIES	0.0	\$20,742	0.0	\$17,444	0.0	\$21,000	\$19,290	0.0	\$22,500	7.1%	0.0	\$19,500	(\$3,000)	-13.3%
	OPERATING EXPENSES														
3200	School Physician		\$2,500		\$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		\$3,334		\$3,187		\$3,650	\$3,015		\$4,300	17.8%		\$4,300	\$0	0.0%
3300	Transportation Contracted Services*		\$317,938		\$347,645		\$396,980	\$317,412		\$390,874	-1.5%		\$408,464	\$17,590	4.5%
3600	School Security Contracted**		\$932		\$794		\$4,500	\$26,664		\$5,000	11.1%		\$70,000	\$65,000	1300.0%
	Subtotal OPERATIONS		\$324,704		\$351,626		\$408,630	\$347,092		\$403,674	-1.2%		\$486,264	\$82,590	20.5%
	TOTAL		\$345,446		\$369,070		\$429,630	\$366,382		\$426,174	-0.8%		\$505,764	\$79,590	18.7%

*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	\$317,938	\$347,645	\$396,980	\$317,412	\$390,874	\$408,464
Transportation Stabilization Revolving	\$45,729	\$31,460		\$74,629		
Total Contracted Transportation	\$363,667	\$379,105	\$396,980	\$392,041	\$390,874	\$408,464



Manchester Essex Regional School District

FY 2022 Budget (draft)

DOE Account Codes	District-Wide Instructional Services	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	SALARIES - STAFF														
2100	Curriculum & Instructional Technology Direct	1.0	\$132,188	1.0	\$133,233	1.0	\$136,526	\$137,350	1.0	\$140,746	3.1%	1.0	\$144,227	\$3,481	2.5%
2210	Substitute Building Secretaries		\$6,218		\$1,813		\$2,500	\$0		\$2,500	0.0%		\$2,563	\$63	2.5%
2300	Dept. Heads/Team/Curr Leaders		\$87,302		\$92,505		\$95,190	\$98,312		\$99,559	4.6%		\$102,048	\$2,489	2.5%
2300	Cohort Coaches		\$9,216		\$9,356		\$9,730	\$7,192		\$9,974	2.5%		\$10,223	\$249	2.5%
2300	Prof. Dvlpmt Committee/MERSD-U		\$6,416		\$6,512		\$18,516	\$14,111		\$18,979	2.5%		\$18,979	\$0	0.0%
2300	Longevity		\$93,747		\$118,864		\$120,000	\$123,440		\$120,000	0.0%		\$150,050	\$30,050	25.0%
2440	ELL Coordinator	1.0	\$71,745	1.0	\$76,644	1.0	\$81,099	\$81,099	1.0	\$85,730	5.7%	1.0	\$90,538	\$4,808	5.6%
2440	Tutors (LEP,504, H&H, etc.)		\$29,244		\$23,884		\$42,000	\$22,547		\$23,884	-43.1%		\$24,482	\$598	2.5%
5200	Sick Leave Buy Back		\$20,000		\$20,000		\$30,000	\$30,000		\$30,000	0.0%		\$30,000	\$0	0.0%
	Reserve for Expanded Effort & Negotiations*		\$330		\$1,380		\$1,250	\$400		\$1,253	0.2%		\$1,250	(\$3)	-0.2%
	Subtotal SALARIES	2.0	\$456,406	2.0	\$484,191	2.0	\$536,812	\$514,450	2.0	\$532,625	-0.8%	2.0	\$574,359	\$41,734	7.8%
	OPERATING EXPENSES														
2300	Curriculum Development Office		\$2,652		\$1,709		\$6,000	\$3,016		\$6,000	0.0%		\$6,000	\$0	0.0%
2350	Technology Staff Development		\$1,180		\$0		\$0	\$200		\$0	NM		\$0	\$0	NM
2400	Curriculum/Technology Small Capital**		\$2,759		\$8,614		\$61,000	\$75,848		\$41,000	-32.8%		\$70,000	\$29,000	70.7%
2440	Tutor Supplies		\$651		\$5,867		\$3,500	\$68		\$4,500	28.6%		\$4,500	\$0	0.0%
2450	District Wide Professional Development		\$65,491		\$35,660		\$46,000	\$1,868		\$46,000	0.0%		\$46,000	\$0	0.0%
	Subtotal OPERATIONS		\$72,734		\$51,850		\$116,500	\$81,000		\$97,500	-16.3%		\$126,500	\$29,000	29.7%
	TOTAL		\$529,140		\$536,041		\$653,312	\$595,450		\$630,125	-3.5%		\$700,859	\$70,734	11.2%

*Placeholder for Budget reductions related to retirements (\$193.5K), net of \$1.3K in budgeted expense

**\$30K FY22 budgetary increase for new elementary literacy curriculum



Manchester Essex Regional School District FY 2022 Budget (draft)

DOE Account Codes	Student Services/ Special Education*	2017-2018 Staffing Level	2017-2018 Expended	2018-2019 Staffing Level	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Staffing Level	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF															
2100	Student Services Director	1.0	\$134,853	1.0	\$137,520	1.0	\$140,920	\$140,950	1.0	\$144,437	2.5%	1.0	\$148,010	\$3,573	2.5%
2100	Student Services Secretary	1.0	\$63,293	1.0	\$64,559	1.0	\$66,173	\$66,173	1.0	\$67,827	2.5%	1.0	\$69,523	\$1,696	2.5%
2100	Student Services Data Admin	0.5	\$31,647	0.5	\$32,279	0.5	\$33,086	\$33,086	0.5	\$33,913	2.5%	0.5	\$34,761	\$848	2.5%
2300	Special Education Extended Services		\$20,660		\$13,823		\$10,000	\$29,364		\$15,000	50.0%		\$17,500	\$2,500	16.7%
2440	Special Education Tutors	1.5	\$62,002	3.0	\$131,826	1.0	\$42,588	\$43,513	1.0	\$42,025	-1.3%	1.0	\$0	(\$42,025)	-100.0%
	Subtotal SALARIES	4.0	\$312,454	5.5	\$380,007	3.5	\$292,767	\$313,087	3.5	\$303,202	3.6%	3.5	\$269,794	-\$33,408	-11.0%
OPERATING EXPENSES															
2100	Legal Fees		\$82,148		\$62,075		\$25,750	\$24,695		\$26,500	2.9%		\$26,500	\$0	0.0%
2100	Administrative Expenses & Travel		\$4,619		\$4,669		\$6,000	\$4,289		\$5,800	-3.3%		\$5,100	(\$700)	-12.1%
2300	Contracted Services (OT/PT, Speech, etc.)		\$217,773		\$187,672		\$250,000	\$161,480		\$240,000	-4.0%		\$240,000	\$0	0.0%
2300	Summer Program		\$59,578		\$71,420		\$71,000	\$67,877		\$74,000	4.2%		\$74,000	\$0	0.0%
2400	SPED Equipment & Instructional Supplies		\$11,440		\$18,279		\$20,500	\$16,377		\$20,300	-1.0%		\$20,300	\$0	0.0%
2720	Special Education Testing		\$10,474		\$13,929		\$16,000	\$11,925		\$16,000	0.0%		\$16,000	\$0	0.0%
3300	SPED/McKinney Vento Transportation		\$364,455		\$386,504		\$366,375	\$336,108		\$320,000	-12.7%		\$470,625	\$150,625	47.1%
9100	Tuition Out & Contingency**		\$629,641		\$778,253		\$813,863	\$1,059,001		\$849,377	4.4%		\$899,709	\$50,332	5.9%
	Subtotal OPERATIONS		\$1,380,128		\$1,522,801		\$1,569,486	\$1,681,752		\$1,551,977	-1.1%		\$1,752,234	\$200,257	12.9%
	TOTAL		\$1,692,582		\$1,902,808		\$1,862,255	\$1,994,839		\$1,855,179	-0.4%		\$2,022,028	\$166,849	9.0%

*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 2.0 tutor into Special Ed teacher in FY20.

**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:

	2017-2018 Expended	% Inc.	2018-2019 Expended	% Inc.	2019-2020 Budget	2019-2020 Budget	2020-2021 Budget	% Inc.	2021-2022 Budget	\$ Inc.	% Inc.
Budget Funded Tuition Out (above)	\$629,641	-20.8%	\$778,253	23.6%	\$813,863	\$1,059,001	\$849,377	4.4%	\$899,709	\$50,332	5.9%
Circuit Breaker & Grant Funded Tuitions	\$198,249	9.8%	\$167,776	-15.4%	\$98,489	\$314,483	\$271,100	175.3%	\$420,000	\$148,900	54.9%
Pre-Paid in Prior Year	\$130,346	70.3%	\$156,893	20.4%	\$150,000	\$199,099	\$150,000	0.0%	\$150,000	\$0	0.0%
(Less: Prepayments of Next Year)	(\$156,893)	20.4%	(\$199,099)	26.9%	\$0	(\$329,410)	\$0	NM	\$0	\$0	NM
Annual Cost of Tuitions	\$801,343	-13.1%	\$903,823	12.8%	\$1,062,352	\$1,243,173	\$1,270,477	19.6%	\$1,469,709	\$199,232	15.7%



Manchester Essex Regional School District

FY 2022 Budget (draft)

Total Spending	2017-2018 Expended	% Increase	2018-2019 Expended	% Increase	2019-2020 Budget	2019-2020 Expended	% Increase	2020-2021 Budget	% Increase vs. Prior Budget	2021-2022 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
Memorial Elementary	\$3,866,972	5.3%	\$3,945,597	2.0%	\$4,067,813	\$3,935,347	2.1%	\$4,171,228	2.5%	\$4,361,902	\$190,674	4.6%
Essex Elementary	\$3,118,119	4.0%	\$2,859,746	-8.3%	\$2,965,800	\$2,937,695	1.9%	\$2,943,451	-0.8%	\$3,118,765	\$175,314	6.0%
High School	\$5,244,186	2.0%	\$5,529,175	5.4%	\$5,818,829	\$5,800,949	6.8%	\$6,129,583	5.3%	\$6,285,170	\$155,587	2.5%
Middle School	\$3,310,453	0.5%	\$3,237,642	-2.2%	\$3,400,126	\$3,392,690	3.3%	\$3,543,171	4.2%	\$3,694,118	\$150,947	4.3%
Administration & Employee Benefits	\$5,739,593	12.2%	\$5,962,120	3.9%	\$6,222,726	\$6,024,146	0.0%	\$6,442,569	3.5%	\$6,853,530	\$410,961	6.4%
Facilities	\$897,871	-3.5%	\$917,098	2.1%	\$969,454	\$999,072	5.1%	\$999,233	3.1%	\$1,013,567	\$14,334	1.4%
Non-Instructional Services	\$345,446	18.8%	\$369,070	6.8%	\$429,630	\$366,382	5.6%	\$426,174	-0.8%	\$505,764	\$79,590	18.7%
District-Wide Instruction	\$529,140	-8.9%	\$536,041	1.3%	\$653,312	\$595,450	2.6%	\$630,125	-3.5%	\$700,859	\$70,734	11.2%
Student Services*	\$1,692,582	0.6%	\$1,902,808	12.4%	\$1,862,255	\$1,994,839	3.7%	\$1,855,179	-0.4%	\$2,022,028	\$166,849	9.0%
TOTAL	\$24,744,362	4.38%	\$25,259,297	2.08%	\$26,389,945	\$26,046,569	3.01%	\$27,140,714	2.84%	\$28,555,703	\$1,414,989	5.21%
(LESS: REDUCTIONS TO BE IDENTIFIED)												
(Less: Funded Outside of General Fund)	(\$300,000)	-7.69%	(\$325,000)	8.3%	(\$325,000)	(\$290,000)	-13.3%	(\$325,000)	0.0%	(\$275,804)	(\$275,804)	0.0%
Plus: General Fund Transfer to close Food Service Deficit			\$177,202			\$68,444				(\$325,000)	\$0	
Plus: General Fund Transfer to close Athletics Deficit			\$18,314									
General Fund Operating Spending*	\$24,444,362	4.55%	\$25,129,813	2.80%	\$26,064,945	\$25,825,013	3.25%	\$26,815,714	2.88%	\$27,954,899	\$1,139,185	4.25%

*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	\$16,060,789	2.98%	\$16,307,616	1.54%	\$16,859,720	\$16,805,034	3.10%	\$17,371,980	3.04%	\$18,069,361	\$697,381	4.01%
Expenses	\$8,383,573	7.70%	\$8,626,681	2.90%	\$9,205,225	\$8,951,535	3.52%	\$9,443,734	2.59%	\$10,161,342	\$717,609	7.60%
Reductions to be Identified										(\$275,804)		
Total	\$24,444,362	4.55%	\$24,934,297	2.00%	\$26,064,945	\$25,756,569	3.25%	\$26,815,714	2.88%	\$27,954,899	\$1,139,185	4.25%

FY-22 BUDGETED TEACHER FTE DISPERSION

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60	Total
1							0.0
2		3.0					3.0
3		2.0		1.0			3.0
4	0.6	2.6		1.4			4.6
5		2.0	1.0	1.0			4.0
6	0.9	1.0					1.9
7		1.0	1.0	2.0			4.0
8		3.0					3.0
9			3.0	3.0			6.0
10		2.0	1.4	2.0		1.0	6.4
11				2.0			2.0
12		2.0	1.0	2.0		1.0	6.0
13		5.0	2.0		1.0	1.0	9.0
14		3.8	1.0	1.0	1.0		6.8
15	3.0	15.6	10.7	25.7	13.7	23.0	91.7
Total	4.5	43.0	21.1	41.1	15.7	26.0	151.4

***Includes 1.6 full-time equivalent staff funded via entitlement grants*

FY-22 SALARY SCHEDULE

2.50%

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60
1	\$49,230	\$55,472	\$58,524	\$61,574	\$63,114	\$64,286
2	\$51,061	\$58,022	\$61,194	\$64,360	\$65,901	\$67,105
3	\$52,893	\$60,570	\$63,862	\$67,146	\$68,688	\$69,921
4	\$54,725	\$63,122	\$66,529	\$69,934	\$71,474	\$72,739
5	\$56,555	\$65,671	\$69,196	\$72,720	\$74,259	\$75,558
6	\$58,384	\$68,221	\$71,865	\$75,506	\$77,046	\$78,375
7	\$59,975	\$70,771	\$74,533	\$78,294	\$79,834	\$81,191
8	\$62,048	\$73,320	\$77,200	\$81,078	\$82,618	\$84,009
9	\$64,491	\$75,869	\$79,869	\$83,864	\$85,405	\$86,827
10	\$66,936	\$78,421	\$82,537	\$86,649	\$88,190	\$89,645
11	\$69,376	\$80,971	\$85,204	\$89,068	\$90,979	\$92,462
12	\$71,820	\$83,517	\$87,873	\$92,224	\$93,764	\$95,281
13	\$74,259	\$86,069	\$90,538	\$95,009	\$96,550	\$98,099
14	\$76,704	\$88,622	\$93,207	\$97,796	\$99,337	\$100,915
15	\$79,147	\$91,175	\$95,875	\$101,319	\$102,933	\$104,467

FY-20 SALARY SCHEDULE

2.50%

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60
1	\$46,858	\$52,799	\$55,704	\$58,607	\$60,073	\$61,188
2	\$48,601	\$55,226	\$58,245	\$61,259	\$62,726	\$63,871
3	\$50,344	\$57,652	\$60,784	\$63,910	\$65,379	\$66,552
4	\$52,088	\$60,080	\$63,323	\$66,564	\$68,030	\$69,234
5	\$53,830	\$62,506	\$65,861	\$69,216	\$70,681	\$71,917
6	\$55,571	\$64,934	\$68,402	\$71,867	\$73,334	\$74,598
7	\$57,085	\$67,361	\$70,941	\$74,521	\$75,987	\$77,279
8	\$59,059	\$69,787	\$73,480	\$77,171	\$78,637	\$79,961
9	\$61,383	\$72,214	\$76,020	\$79,823	\$81,290	\$82,643
10	\$63,710	\$74,642	\$78,560	\$82,474	\$83,940	\$85,326
11	\$66,033	\$77,069	\$81,099	\$84,777	\$86,595	\$88,007
12	\$68,359	\$79,493	\$83,639	\$87,780	\$89,246	\$90,690
13	\$70,681	\$81,922	\$86,176	\$90,431	\$91,898	\$93,372
14	\$73,008	\$84,351	\$88,716	\$93,084	\$94,550	\$96,053
15	\$75,334	\$86,781	\$91,256	\$96,437	\$97,973	\$99,433

FY-21 BUDGETED SALARY SCHEDULE

2.50%

Step	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30G MMG MM+30 M+60
1	\$48,028	\$54,119	\$57,097	\$60,072	\$61,575	\$62,719
2	\$49,816	\$56,607	\$59,700	\$62,790	\$64,294	\$65,468
3	\$51,603	\$59,093	\$62,304	\$65,508	\$67,012	\$68,216
4	\$53,390	\$61,583	\$64,906	\$68,227	\$69,731	\$70,965
5	\$55,176	\$64,069	\$67,508	\$70,946	\$72,448	\$73,715
6	\$56,961	\$66,557	\$70,113	\$73,664	\$75,167	\$76,463
7	\$58,512	\$69,045	\$72,715	\$76,384	\$77,887	\$79,211
8	\$60,535	\$71,532	\$75,318	\$79,100	\$80,603	\$81,960
9	\$62,918	\$74,020	\$77,921	\$81,819	\$83,322	\$84,708
10	\$65,302	\$76,508	\$80,524	\$84,536	\$86,040	\$87,459
11	\$67,684	\$78,996	\$83,126	\$86,896	\$88,760	\$90,206
12	\$70,068	\$81,480	\$85,730	\$89,975	\$91,476	\$92,956
13	\$72,448	\$83,970	\$88,330	\$92,691	\$94,195	\$95,707
14	\$74,832	\$86,461	\$90,934	\$95,411	\$96,914	\$98,454
15	\$77,217	\$88,951	\$93,536	\$98,849	\$100,421	\$101,919



Manchester Essex Regional School District

FY 2022 Capital Budget

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget**	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	\$ Increase	% Increase
REVENUE										
Manchester (Capital Budget)	\$1,566,122	\$1,461,006	\$1,428,956	\$1,403,891	\$2,993,490	\$2,993,490	\$2,948,032	\$2,851,524	(\$96,509)	-3.3%
Essex (Capital Budget)	\$779,106	\$723,584	\$707,647	\$689,174	\$1,474,238	\$1,474,238	\$1,451,933	\$1,405,292	(\$46,641)	-3.2%
Total Assessments:	\$2,345,228	\$2,184,590	\$2,136,603	\$2,093,065	\$4,467,728	\$4,467,728	\$4,399,965	\$4,256,815	(\$143,150)	-3.3%
Premium from Sale of BANS										
Premium from Sale of Bonds	\$114,977			\$2,861,820						
Reserve for Reduction of Future Debt	\$15,272	\$15,272	\$19,585	\$15,272	\$15,272	\$15,272	\$15,272	\$15,272	\$0	0.0%
Total Other Financing Sources:	\$130,249	\$15,272	\$19,585	\$2,877,092	\$15,272	\$15,272	\$15,272	\$15,272	\$0	0.0%
TOTAL REVENUE	\$2,475,477	\$2,199,862	\$2,156,187	\$4,970,158	\$4,483,000	\$4,483,000	\$4,415,238	\$4,272,088	(\$143,150)	-3.2%
EXPENSES										
Long Term Debt Principal	\$1,445,000	\$1,575,000	\$1,455,000	\$1,455,000	\$2,535,000	\$2,535,000	\$2,525,000	\$2,485,000	(\$40,000)	-1.6%
Long Term Debt Interest	\$915,500	\$624,862	\$701,188	\$653,338	\$1,948,000	\$1,948,000	\$1,890,238	\$1,787,088	(\$103,150)	-5.5%
BAN Interest	\$0									
BAN Issuance Costs	\$0									
Bond Issuance Costs	\$110,664			\$151,820						
TOTAL EXPENSE	\$2,471,164	\$2,199,862	\$2,156,188	\$2,260,158	\$4,483,000	\$4,483,000	\$4,415,238	\$4,272,088	(\$143,150)	-3.2%
Net Investment Income*	\$4,312	\$0	(\$0)	\$2,710,000	\$0	\$0	\$0	\$0	\$0	

*\$2.710 million net premium received in FY19 from issuance of \$35 million bonds for Memorial School construction project will be used to fund the project and reduced borrowing to \$32.29 million, in accordance w/MA General Law

**Payments on Memorial School \$32.29 million bonds began in FY20