

December 1, 2023

To: MERSD School Committee (SC)

From: Avi Urbas, Director of Finance & Operations

Copy: Pam Beaudoin, Superintendent of Schools

Re: FY25 Tentative Budget

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### **Format**

In prior years, the Tentative Budget presented only high level information, with expenses broken down into fewer than 10 expense categories, as prescribed in the Regional Agreement. This year, In attempt to provide more information at an earlier stage of the budget development cycle, we are presenting the Tentative Budget using the revenue and expense (personnel and operating expenses) summary pages from the full detailed budget document. This matches the format for budget-to-actual reports that we provide to School Committee.

### **Summary**

Total spending is up 3.42% or \$1.002 million in the Tentative Budget to \$30.258 million. Personnel costs comprise \$18.861 million and are growing \$622K or 3.41% vs. FY24. Operating Expenses are budgeted to grow \$480K or 4.21% to \$11.897 million. This Operating Expense figure is reduced/offset by \$500K in anticipated School Choice revenue based on an assumption, presented at the last School Committee meeting, that MERSD would seek to accept 20 more School Choice students in the 2024-2025 school year.

Assessments are currently expected to grow by 3.45% or \$878K. A preliminary, draft apportionment analysis shows that this breaks down into \$501K of growth for Essex (5.31% growth) and \$377K for Manchester (2.35%). With the apportionment formula spreading enrollment changes over a three-year period, this differential was not unexpected, due to changes in enrollment mix between the towns in each of the prior two years. That trend has continued in FY24, with Essex resident enrollment essentially flat vs. FY24, and Manchester enrollment down roughly 3%.

In light of the inability to pass an override in FY24, MERSD is continuing to commit reserve fund revenue from Excess & Deficiency funds in FY25, to help keep assessments down somewhat. Total E&D used as revenue in the FY25 budget is \$350K, up 22% from \$287K in FY24.

### **Spending Highlights**

In the personnel category, no new positions are added and no reductions made. A 2.5% cost-of-living adjustment (COLA) is included for employees that are not in the Manchester Essex Teachers Association (META), including Teaching Assistants, for whom an initial contract is not yet complete. In the META category, a 2.25% COLA combined with the impact of step and anticipated column moves is yielding estimated growth of 4.0%. Stipends in the META contract are budgeted with 0% growth.

In Operating Expenses, the largest increase is in the Insurance & Other Benefits category, which is up \$418K or 7.3%. This includes a 14.5% rate increase assumption for health insurance, based on the

recommendation of MERSD's broker, USI. USI has indicated that it believes this figure could improve to the high single digits in the coming months when negotiations with carriers get underway. MERSD is also planning use of \$150K from its OPEB trust account to offset retiree health. As of 6/30/23, the balance in the trust totaled \$4.8 million.

The out-of-district (OOD) tuition category is up 4.8% or \$54K based on an updated analysis of individual student placements. This is offset by a \$60K decline in anticipated spending on special ed contracted services, which rose temporarily last year and this year due to short-term absences for related services (therapy) personnel.

Cost of maintenance is up 4.6% or \$40K based on continuing rising costs of maintaining Essex Elementary School (EES), and to a lesser extent, the Middle High School. We are looking forward to hearing from MSBA about the potential to enter the grant program to explore a more systemic and sustainable solution at EES. The budget for utilities is down slightly by \$20K or 2.5% in FY25, as the significant upward adjustments of budgetary allotment in FY23 and FY24 seem to have been sufficient to match the spike in costs related to the war in Ukraine.

Please let me know if you have any questions.

Best regards,

Avi Urbas



## Manchester Essex Regional School District FY 2025 DRAFT Operating Budget

Revenue	2020-2021 Actual	% Inc.	2021-2022 Actual	% Inc.	2022-2023 Budget	2022-2023 Actual	% Inc.	2023-2024 Budget	% Inc. vs. Prior Budget	2024-2025 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,048,668	0.00%	\$3,086,258	1.23%	\$3,124,118	\$3,160,298	2.40%	\$3,195,758	2.29%	\$3,266,738	\$70,980	2.22%
Regional School Transportation	\$297,704	29.27%	\$356,910	19.89%	\$275,000	\$232,856	-34.76%	\$275,000	0.00%	\$235,000	(\$40,000)	-14.55%
(Less: School Choice Sending)	(\$106,234)	6.40%	(\$100,841)	-5.08%	(\$100,000)	(\$107,906)	7.01%	(\$100,000)	0.00%	(\$100,000)	\$0	0.00%
<b>Total State Aid</b>	<b>\$3,240,138</b>	<b>1.92%</b>	<b>\$3,342,327</b>	<b>3.15%</b>	<b>\$3,299,118</b>	<b>\$3,285,248</b>	<b>-1.71%</b>	<b>\$3,370,758</b>	<b>2.17%</b>	<b>\$3,401,738</b>	<b>\$30,980</b>	<b>0.92%</b>
Medicaid Reimbursement	\$37,491	3.05%	\$103,466	175.98%	\$50,000	\$103,436	-0.03%	\$50,000	0.00%	\$80,000	\$30,000	60.00%
Earnings on Investments	\$25,744	-95.37%	\$17,483	-32.09%	\$40,000	\$201,168	1050.65%	\$40,000	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$0	-100.00%	\$83,195	NM	\$29,500	\$72,299	NM	\$29,500	0.00%	\$29,500	\$0	0.00%
<b>Total Miscellaneous Income</b>	<b>\$63,235</b>	<b>-89.84%</b>	<b>\$204,144</b>	<b>222.83%</b>	<b>\$119,500</b>	<b>\$376,903</b>	<b>84.63%</b>	<b>\$119,500</b>	<b>0.00%</b>	<b>\$149,500</b>	<b>\$30,000</b>	<b>25.10%</b>
<b>Excess &amp; Deficiency Funds (to Support Operating Bu</b>	<b>\$335,000</b>	<b>235.00%</b>	<b>\$335,000</b>	<b>0.00%</b>	<b>\$520,000</b>	<b>\$520,000</b>	<b>55.22%</b>	<b>\$287,102</b>	<b>-44.79%</b>	<b>\$350,000</b>	<b>\$62,898</b>	<b>21.91%</b>
<b>Total Revenue Before Assessments</b>	<b>\$3,638,373</b>	<b>-6.74%</b>	<b>\$3,881,471</b>	<b>6.68%</b>	<b>\$3,938,618</b>	<b>\$4,182,151</b>	<b>7.75%</b>	<b>\$3,777,360</b>	<b>-4.09%</b>	<b>\$3,901,238</b>	<b>\$123,878</b>	<b>3.28%</b>
Manchester (Operating Budget)	\$15,099,835	2.94%	\$15,589,705	3.24%	\$15,909,698	\$15,909,698	2.05%	\$16,044,334	0.85%	\$16,421,516	\$377,182	2.35%
Essex (Operating Budget)	\$8,364,966	3.61%	\$8,695,830	3.96%	\$9,077,671	\$9,077,671	4.39%	\$9,434,693	3.93%	\$9,935,593	\$500,900	5.31%
<b>Town Assessments</b>	<b>\$23,464,801</b>	<b>3.18%</b>	<b>\$24,285,535</b>	<b>3.50%</b>	<b>\$24,987,369</b>	<b>\$24,987,369</b>	<b>2.89%</b>	<b>\$25,479,028</b>	<b>1.97%</b>	<b>\$26,357,109</b>	<b>\$878,081</b>	<b>3.45%</b>
<b>GENERAL FUND REVENUE - OPERATING</b>	<b>\$27,103,174</b>	<b>1.73%</b>	<b>\$28,167,006</b>	<b>3.93%</b>	<b>\$28,925,987</b>	<b>\$29,169,520</b>	<b>3.56%</b>	<b>\$29,256,388</b>	<b>1.14%</b>	<b>\$30,258,347</b>	<b>\$1,001,959</b>	<b>3.42%</b>
Excess & Deficiency Funds (Transfer to Stabilization)***	\$481,694	-1.52%	\$0	NM	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$27,584,868</b>	<b>1.67%</b>	<b>\$28,167,006</b>	<b>2.11%</b>	<b>\$28,925,987</b>	<b>\$29,169,520</b>	<b>3.56%</b>	<b>\$29,256,388</b>	<b>1.14%</b>	<b>\$30,258,347</b>	<b>\$1,001,959</b>	<b>3.42%</b>
(Less: Contribution to Stabilization Fund)	(\$481,694)	-1.5%	\$0	NM	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$90,704)	NM	(\$149,910)	NM	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
<b>Available General Fund Resources</b>	<b>\$27,012,470</b>	<b>1.76%</b>	<b>\$28,017,096</b>	<b>3.72%</b>	<b>\$28,925,987</b>	<b>\$29,169,520</b>	<b>4.11%</b>	<b>\$29,256,388</b>	<b>1.14%</b>	<b>\$30,258,347</b>	<b>\$1,001,959</b>	<b>3.42%</b>
<b>Total Operating Budget (Historical Format)</b>	<b>\$26,735,245</b>	<b>2.78%</b>	<b>\$28,255,703</b>	<b>5.69%</b>	<b>\$29,250,989</b>	<b>\$28,847,256</b>	<b>2.09%</b>	<b>\$29,656,389</b>	<b>1.39%</b>	<b>\$30,758,347</b>	<b>\$1,101,958</b>	<b>3.72%</b>
(Less: School Choice)	(\$180,000)	-44.62%	(\$325,000)	80.56%	(\$325,000)	(\$325,000)	0.00%	(\$400,000)	23.08%	(\$500,000)	(\$100,000)	25.00%
<b>General Fund Operating Budget (Restated)**</b>	<b>\$26,555,245</b>	<b>3.38%</b>	<b>\$27,930,703</b>	<b>5.18%</b>	<b>\$28,925,989</b>	<b>\$28,522,256</b>	<b>2.12%</b>	<b>\$29,256,389</b>	<b>1.14%</b>	<b>\$30,258,347</b>	<b>\$1,001,958</b>	<b>3.42%</b>

\*Per DESE guidelines, Transportation Aid in excess of budget may be held in reserve for one year only, and must be spent in the subsequent fiscal year.

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

\*\*\*FY20, FY21 budgets amended to transfer \$489K and \$482K fr. Excess & Deficiency to Stabilization. Source of funds: interest income on Memorial School construction bond proceeds & Lincoln St footbridge insurance settlement

FY25 Budget Highlights				
	FY24	FY25	\$ Growth	% Growth
Spending	\$29,256,389	\$30,258,347	\$1,001,958	3.42%
Assessment	\$25,479,028	\$26,357,109	\$878,081	3.45%
<b>Apportionment of Assessment</b>				
Manchester	\$16,044,334	\$16,421,516	\$377,182	2.35%
Essex	\$9,434,693	\$9,935,593	\$500,900	5.31%



## Manchester Essex Regional School District FY 2025 DRAFT Operating Budget

DOE Account Code	Budget Summary	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2022-2023 Expended	2023-2024 Staffing Level	2023-2024 Budget	2023-2024 Forecast (11/1/23)	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase vs. 11/1 Forecast	% Increase vs. 11/1 Forecast	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>PERSONNEL</b>															
1210:	Superintendent's Office*	\$245,308	1.5	\$246,992	2.0	\$286,232	\$286,999	2.0	\$297,915	\$297,915	2.0	\$305,363	\$7,448	2.5%	\$7,448	2.5%
1410:	Business Office*	\$402,141	4.2	\$426,147	4.6	\$445,719	\$434,292	5.2	\$502,347	\$502,347	5.2	\$524,970	\$22,623	4.5%	\$22,623	4.5%
1450:	District Technology	\$202,213	2.2	\$214,815	3.2	\$273,059	\$273,359	3.2	\$303,269	\$303,269	3.2	\$308,902	\$5,633	1.9%	\$5,633	1.9%
2110:	Student Services Office*	\$246,340	2.5	\$252,294	2.0	\$229,961	\$229,897	2.0	\$228,471	\$228,470	2.0	\$234,145	\$5,675	2.5%	\$5,674	2.5%
2110:	Curriculum Director	\$112,597	0.8	\$119,004	0.8	\$83,236	\$81,524	0.8	\$112,400	\$112,400	0.8	\$115,210	\$2,810	2.5%	\$2,810	2.5%
2210:	Principals/Asst. Principals	\$745,919	6.0	\$772,906	6.0	\$758,375	\$755,230	6.0	\$794,991	\$772,736	6.0	\$794,810	\$22,075	2.9%	(\$181)	0.0%
2210:	School Secretaries	\$262,992	5.0	\$268,872	5.0	\$277,642	\$276,551	5.0	\$284,519	\$288,573	5.0	\$291,568	\$2,995	1.0%	\$7,049	2.5%
2300:	Dept. Heads/Team/Curr. Leaders/PDC	\$124,691		\$125,511		\$125,531	\$126,148		\$137,894	\$137,894		\$137,894	\$0	0.0%	\$0	0.0%
2305:	Classroom Teachers	\$8,654,533	99.2	\$9,013,066	98.3	\$9,297,447	\$9,246,334	92.6	\$9,097,117	\$9,057,887	92.6	\$9,444,747	\$386,861	4.3%	\$347,630	3.8%
2310:	Special Ed Teachers	\$2,640,393	33.5	\$2,934,361	32.2	\$2,867,304	\$2,843,580	31.0	\$2,881,124	\$2,866,770	31.0	\$3,013,605	\$146,835	5.1%	\$132,481	4.6%
2315:	Special Ed Team Chairs	\$192,425	2.0	\$197,195	2.0	\$205,472	\$202,765	2.0	\$212,685	\$212,159	2.0	\$219,816	\$7,657	3.6%	\$7,131	3.4%
2325:	Substitute Teachers	\$308,948		\$200,217		\$161,615	\$217,614		\$191,400	\$191,400		\$191,400	\$0	0.0%	\$0	0.0%
2330:	Teaching Assistants*	\$626,031	23.4	\$824,641	25.6	\$753,656	\$717,956	24.4	\$740,046	\$740,046	24.4	\$759,067	\$19,021	2.6%	\$19,021	2.6%
2340:	Library/Media Teachers	\$100,853	1.0	\$104,333	1.0	\$107,079	\$107,079	1.0	\$110,809	\$110,809	1.0	\$114,349	\$3,540	3.2%	\$3,540	3.2%
2440:	SPED, LEP, H&H Tutors (incl. hourly services)	\$165,669	1.0	\$128,481	1.0	\$144,723	\$125,918	1.0	\$152,584	\$152,584	1.0	\$153,271	\$688	0.5%	\$688	0.5%
2710:	Guidance/Adj. Counselors	\$591,426	6.8	\$599,925	8.0	\$699,934	\$696,174	8.0	\$746,992	\$721,651	8.0	\$773,099	\$51,448	7.1%	\$26,107	3.5%
2800:	Psychologists	\$298,545	3.0	\$308,880	2.0	\$209,130	\$209,130	2.0	\$194,566	\$194,566	2.0	\$202,948	\$8,382	4.3%	\$8,382	4.3%
3200:	Nurses	\$288,481	3.0	\$285,564	3.0	\$209,904	\$205,395	3.0	\$224,897	\$224,897	3.0	\$233,081	\$8,184	3.6%	\$8,184	3.6%
3300:	Transportation/Traffic/Emergency/Title IX*	\$8,111	0.0	\$3,962	0.2	\$20,985	\$26,571	0.2	\$18,292	\$13,931	0.2	\$19,481	\$5,550	39.8%	\$1,189	6.5%
3400:	Cafeteria/Recess Aides	\$71,361	0.0	\$71,887	0.0	\$64,045	\$54,048	0.0	\$78,000	\$78,000	0.0	\$60,000	(\$18,000)	-23.1%	(\$18,000)	-23.1%
3510:	Athletics (Office & Coaching Stipends)*	\$288,086	1.6	\$321,979	1.1	\$319,067	\$318,014	1.1	\$338,357	\$334,014	1.1	\$345,372	\$11,358	3.4%	\$7,015	2.1%
3520:	Student Activity Stipends	\$108,152		\$123,460		\$135,809	\$123,606		\$139,204	\$139,204		\$139,203	(\$1)	0.0%	(\$1)	0.0%
4110:	Custodians	\$82,680	1.0	\$90,878	1.0	\$90,445	\$85,001	1.0	\$85,857	\$85,857	1.0	\$91,860	\$6,003	7.0%	\$6,002	7.0%
4220:	Facilities Department	\$181,740	2.0	\$185,679	2.0	\$184,323	\$187,041	2.0	\$188,687	\$188,674	2.0	\$196,355	\$7,680	4.1%	\$7,668	4.1%
	Negotiations, Longevity, Expanded Effort	\$168,547		\$172,537		\$159,751	\$160,361		\$177,108	\$177,108		\$188,950	\$11,842	6.7%	\$11,842	6.7%
	<b>Subtotal PERSONNEL</b>	<b>\$17,118,181</b>	<b>199.7</b>	<b>\$17,993,585</b>	<b>201.0</b>	<b>\$18,110,445</b>	<b>\$17,990,585</b>	<b>193.6</b>	<b>\$18,239,531</b>	<b>\$18,133,160</b>	<b>193.6</b>	<b>\$18,859,467</b>	<b>\$726,307</b>	<b>4.01%</b>	<b>\$619,936</b>	<b>3.40%</b>

\*FY23 Central Office restructuring yielded net savings, and redistributed staffing/budget between lines marked with asterisk \*



## Manchester Essex Regional School District FY 2025 DRAFT Operating Budget

DOE Account Code	Budget Summary	2020-2021 Expended	% Increase	2021-2022 Expended	% Increase	2022-2023 Budget	2022-2023 Expended	% Increase	2023-2024 Budget	2023-2024 Forecast (11/1/23)	% Increase vs. Prior Budget	2024-2025 Budget	\$ Increase vs. 11/1 Forecast	% Increase vs. 11/1 Forecast	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>OPERATING EXPENSES</b>															
1000	District Admin. Expenses	\$278,427	30.9%	\$299,234	7.5%	\$392,369	\$411,666	37.6%	\$325,026	\$325,026	-17.2%	\$334,818	\$9,792	3.0%	\$9,792	3.0%
2000	Bldg. Instr. Supplies/Equip	\$226,673	-7.6%	\$250,965	10.7%	\$278,424	\$266,553	6.2%	\$303,861	\$303,861	9.1%	\$304,213	\$352	0.1%	\$352	0.1%
2100	SPED Admin. Expenses	\$24,794	-14.5%	\$21,081	-15.0%	\$31,600	\$26,496	25.7%	\$30,500	\$30,500	-3.5%	\$30,855	\$355	1.2%	\$355	1.2%
2210	Bldg. Admin. Expenses	\$29,757	-19.7%	\$45,128	51.7%	\$46,565	\$42,731	-5.3%	\$48,100	\$48,100	3.3%	\$50,150	\$2,050	4.3%	\$2,050	4.3%
2300	SPED Contracted Services	\$211,494	31.0%	\$182,473	-13.7%	\$291,485	\$255,725	40.1%	\$310,000	\$310,000	6.4%	\$250,000	(\$60,000)	-19.4%	(\$60,000)	-19.4%
2350	Professional Development	\$37,060	-51.3%	\$48,638	31.2%	\$58,500	\$44,303	-8.9%	\$46,500	\$46,500	-20.5%	\$60,700	\$14,200	30.5%	\$14,200	30.5%
2400	New Curriculum Materials	\$40,584	-323.8%	\$69,440	71.1%	\$42,000	\$42,157	-39.3%	\$70,000	\$70,000	66.7%	\$70,300	\$300	0.4%	\$300	0.4%
2451	Instructional Technology**	\$320,519	12.6%	\$304,299	-5.1%	\$342,962	\$288,355	-5.2%	\$338,221	\$338,221	-1.4%	\$338,221	\$0	0.0%	\$0	0.0%
3200	Health Expenses	\$3,715	23.2%	\$13,228	256.1%	\$13,050	\$12,252	-7.4%	\$6,800	\$6,800	-47.9%	\$8,000	\$1,200	17.6%	\$1,200	17.6%
3300	Transportation/Traffic/Security	\$353,555	2.8%	\$301,087	-14.8%	\$222,073	\$232,185	-22.9%	\$368,911	\$368,911	66.1%	\$384,848	\$15,937	4.3%	\$15,937	4.3%
3300	SPED Transportation	\$253,485	-24.6%	\$618,044	143.8%	\$724,310	\$671,639	8.7%	\$785,757	\$785,757	8.5%	\$781,512	(\$4,245)	-0.5%	(\$4,245)	-0.5%
3500	Athletics/Student Activities	\$32,489	-76.8%	\$95,105	192.7%	\$116,500	\$99,352	4.5%	\$94,000	\$94,000	-19.3%	\$99,500	\$5,500	5.9%	\$5,500	5.9%
4100	Utilities	\$549,389	22.6%	\$622,719	13.3%	\$765,695	\$705,334	13.3%	\$805,700	\$805,700	5.2%	\$785,700	(\$20,000)	-2.5%	(\$20,000)	-2.5%
4110	Custodial Supplies	\$45,491	-18.5%	\$62,421	37.2%	\$60,000	\$65,698	5.3%	\$65,000	\$65,000	8.3%	\$68,000	\$3,000	4.6%	\$3,000	4.6%
4200	Maintenance	\$709,114	0.1%	\$781,013	10.1%	\$847,886	\$812,544	4.0%	\$869,535	\$869,535	2.6%	\$909,368	\$39,833	4.6%	\$39,833	4.6%
5000	Insurance & Other Benefits	\$5,180,977	4.6%	\$4,985,792	-3.8%	\$5,371,579	\$5,355,588	7.4%	\$5,757,747	\$5,757,746	7.2%	\$6,175,391	\$417,645	7.3%	\$417,644	7.3%
7000	Facility Capital Expense	\$108,726	70.7%	\$69,608	-36.0%	\$95,752	\$77,611	11.5%	\$68,000	\$68,000	-29.0%	\$68,000	\$0	0.0%	\$0	0.0%
9100	SPED Tuition-Out/Summer	\$1,210,814	7.4%	\$1,238,857	2.3%	\$1,439,794	\$1,446,480	16.8%	\$1,123,200	\$1,123,200	-22.0%	\$1,177,479	\$54,279	4.8%	\$54,279	4.8%
	<b>Subtotal OPERATIONS</b>	<b>\$9,617,064</b>	<b>2.5%</b>	<b>\$10,009,129</b>	<b>4.1%</b>	<b>\$11,140,543</b>	<b>\$10,856,671</b>	<b>8.5%</b>	<b>\$11,416,858</b>	<b>\$11,416,857</b>	<b>2.5%</b>	<b>\$11,897,055</b>	<b>\$480,198</b>	<b>4.21%</b>	<b>\$480,197</b>	<b>4.21%</b>
	<b>TOTAL</b>	<b>\$26,735,245</b>	<b>2.8%</b>	<b>\$28,002,713</b>	<b>4.7%</b>	<b>\$29,250,989</b>	<b>\$28,847,256</b>	<b>3.0%</b>	<b>\$29,656,389</b>	<b>\$29,550,017</b>	<b>1.4%</b>	<b>\$30,756,522</b>	<b>\$1,206,505</b>	<b>4.08%</b>	<b>\$1,100,133</b>	<b>3.71%</b>
	(Less: Funded Outside of General Fund)*	(\$180,000)		(\$325,000)		(\$325,000)	(\$325,000)		(\$400,000)	(\$400,000)		(\$500,000)	(\$100,000)	25.0%	(\$100,000)	25.0%
	Plus: General Fund Transfer to close Food Service Deficit			\$24,763												
	Plus: General Fund Transfer to close COVID Deficit			\$228,053												
	<b>General Fund Operating Spending</b>	<b>\$26,555,245</b>	<b>2.9%</b>	<b>\$27,930,529</b>	<b>5.2%</b>	<b>\$28,925,989</b>	<b>\$28,522,256</b>	<b>2.1%</b>	<b>\$29,256,389</b>	<b>\$29,150,017</b>	<b>1.1%</b>	<b>\$30,256,522</b>	<b>\$1,106,505</b>	<b>3.80%</b>	<b>\$1,000,133</b>	<b>3.42%</b>
	Contribution to Stabilization Fund	\$481,694		\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	
	<b>Total Budgetary Use of Funds</b>	<b>\$27,036,939</b>	<b>2.8%</b>	<b>\$27,930,529</b>	<b>3.3%</b>	<b>\$28,925,989</b>	<b>\$28,522,256</b>	<b>2.1%</b>	<b>\$29,256,389</b>	<b>\$29,150,017</b>	<b>1.1%</b>	<b>\$30,256,522</b>	<b>\$1,106,505</b>	<b>3.80%</b>	<b>\$1,000,133</b>	<b>3.42%</b>

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

# FY25 Tentative Budget - Summary of Key Drivers

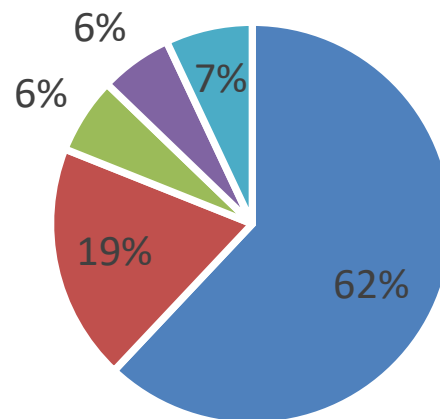
Summary	FY24 Adopted Budget	FY25 Tentative	\$ Growth vs Budget	% Growth from FY24 Budget
FY25 Tentative - Total Operating Budget	\$29,256,389	\$30,258,347	\$1,001,958	3.42%

## Anticipated New Revenue - Large Category

Chapter 70 Funding	\$3,195,758	\$3,266,738	\$70,980	\$60 per student
Medicaid Reimbursement	\$50,000	\$80,000	\$30,000	60%
School Choice In	\$400,000	\$500,000	\$100,000	25.0%
Reserves E&D	\$287,102	\$350,000	\$62,898	21.9%
Assessment Revenue / Town Funds	\$25,479,028	\$26,357,109	\$878,081	3.45%

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

## FY25 Tentative Budget Key Budget Drivers



- Personnel Salaries
- Health Insurance & Benefit Rate Increase
- Out of District Tuition & Transportation
- Operations & Facilities
- Other Expenditure Categories

## **FY25 Tentative Budget - Initial Budget Scenarios Considerations**

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

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



### FY25 Tentative Budget - District Summary of Staff & Capital Requests

High School						
	Position/Item	FTE	FY25 Budget Request	Offset/ Reallocation	Reserves	Priority Rationale
<b>Staff</b>						
	ACE Teacher	1	\$73,288	\$73,288		1.5 <i>Need for additional ACE teacher due to increased enrollment projections FY24, 25, and 26. Currently over max enrollment. To be funded through tuition in revolving fund.</i>
	World Language Teacher	-0.6		\$45,637		2 <i>Enrollment based staffing reduction. Reallocated to MS to reinstate Grade 6 World Language</i>
<b>Capital</b>						
	Sound Amplification System		\$19,083		\$19,083	<i>Outfit the high school with sound amplification devices and sound panels for students with hearing impairments. Three year phase in plan.</i>
		0.4	\$92,371	\$118,925	\$19,083	

Middle School						
	Position/Item	FTE	FY25 Budget Request	Offset/ Reallocation	Reserves	Priority Rationale
<b>Staff</b>						
	Learning Center Teacher	1	\$76,026	\$31,572		2 <i>Intervention support to address student intervention needs. Eliminate existing TA position.</i>
	Teaching Assistant	1	\$31,572			2 <i>Library Teaching Assistant - improve access to learning commons</i>
	World Language	0.6	\$45,637			2 <i>Reinstate Sixth Grade World Language Exploratory Class. Reallocate 0.6 HS WL Staff to MS.</i>
<b>Capital</b>						
		2.6	\$153,235	\$31,572		

Essex Elementary School						
	Position/Item	FTE	FY25 Budget Request	Offset/ Reallocation	Reserves	Priority Rationale
<b>Staff</b>						
	Math Interventionist (Shared)	0.5	\$45,905	\$32,500		2 <i>Move existing position to general budget due to expiration of ESSER grant. Offset by teacher retirement savings.</i>
	Instructional Coach -Math (Shared)	0.5	\$38,013	\$12,500		2 <i>Support School Improvement Goals. Strengthen Tier I instruction and promote consistent and current methodology to increase student achievement. Offset by the elimination of Math Explorers program.</i>
	Instructional Coach -ELA (Shared)	0.5	\$38,013			2 <i>Support School Improvement Goals. Strengthen Tier I instruction and promote consistent and current methodology to increase student achievement. To be offset in part through Special Education Teacher Restructure/Reallocation.</i>
	Teaching Assistant	0.5	\$15,786			2 <i>Library Teaching Assistant - facilitate access and support management of library when library teacher is at Memorial.</i>
<b>Capital</b>						
	Furniture Replacement		\$7,000.00			<i>Furniture throughout the building is outdated and/or repurposed. With age and use, breakage occurs, particularly for flexible seating for students.</i>
	Walkie Talkie Replacement		\$8,000.00			<i>Current devices are failing and battery replacement costs are increasing (5 pk/\$45) at an expanded rate.</i>
	Essex Elementary Library Content Upgrade		\$10,000			<i>Due to the average age of Essex Elementary Library collection and the ongoing usage impacts, funds are needed to repair, replace, and upgrade to ensure a current collection.</i>
	Musical Instruments		\$5,000			<i>Variety of musical instruments for general music classes; no major retooling of the instruments has occurred in over 20 years, leaving very few working instruments for use with students in general music class</i>
		2	\$167,717	\$45,000		

Memorial School						
Position/Item	FTE	FY25 Budget Request	Offset/ Reallocation	Reserves	Priority	Rationale
Staff						
Math Interventionist (Shared)	0.5	\$45,905	\$32,500		2	Move existing position to general budget due to expiration of ESSER grant. Offset by teacher retirement savings. Support School Improvement Goals. Strengthen Tier I instruction and promote consistent and current methodology to increase student achievement. Offset by the elimination of Math Explorers program. Support School Improvement Goals. Strengthen Tier I instruction and promote consistent and current methodology to increase student achievement. To be offset in part through Special Education Teacher Restructure/Reallocation. Library Teaching Assistant - facilitate access and support management of library when library teacher is at Essex.
Instructional Coach -Math (Shared)	0.5	\$38,013	\$12,500		2	
Instructional Coach -ELA (Shared)	0.5	\$38,013			2	
Teaching Assistant	0.5	\$15,786			2	
Capital						
	2	\$137,717	45000			
Special Education & Student Services						
Position/Item	FTE	FY25 Budget Request	Offset/ Reallocation	Reserves	Priority	Rationale
Staff						
Occupational Therapist	0.2	\$15,205			2	To address increase in severe needs students in PreK and high school as well as assistive technology needs. To be funded through Special Education Teacher Restructure/Reallocation  Program consolidation and restructure to yield the equivalent of a 1.0 FTE reduction.
Special Education Teacher Restructure/Reallocation	-1		\$73,288			
Teaching Assistant	1	\$31,542			1	Staffing adjustment needed as children with severe needs move from PK to K. To be offset in part through Special Education Teacher Restructure/Reallocation.
Capital						
	0.2	\$46,747	\$73,288		3	
Curriculum & Instructional Technology						
Position/Item	FTE	FY25 Budget Request	Offset/ Reallocation	Reserves	Priority	Rationale
Capital						
MHS Interactive White Board Replacement		\$250,000		\$250,000	2	Deferred FY24 Capital Plan Schedule - Current interactive whiteboards original to building (2009) Planned capital investment. Funded through reserves - School Choice or Stabilization.
History/Social Science Curriculum Materials		\$15,000			2	History/Social Science Curriculum Materials Adoption: Per recommendation from Curriculum Review Process
Supplemental Writing Curriculum Materials		\$8,000			2	Writing Curriculum Supplement supporting grades K-8
	0	\$273,000	\$0	\$250,000		

Facilities						
Position/Item	FTE	FY25 Budget Request	Offset/ Reallocation	Reserves	Priority	Rationale
<b>Capital</b>						
Essex Elementary Accessibility Compliance						<i>Deferred FY24 Capital Plan Schedule - Update handicap accessibility to meet compliance requirements.</i>
Middle High School Carpet Replacement		\$62,500		\$62,500		<i>Capital Plan Schedule - Replacement of carpeting in Learning Commons and Auditorium. Planned maintenance carpet original to building. Funded through reserves - School Choice or Stabilization.</i>
Middle High School Replace flush meters		\$12,500				<i>Capital Plan Schedule - Preventative Maintenance</i>
Middle High School Water Heater Replacement		\$40,000		\$40,000		<i>Capital Plan Schedule - Preventative Maintenance</i>
Middle High School Air Conditioning Study		\$25,000		\$25,000		<i>Capital Plan Schedule - Study for adding air conditioning to 2nd/3rd Floor.</i>
Re-shingle Facilities Barn Roof		\$30,000		\$30,000		<i>Capital Plan Schedule - Replacement of roofing to protect investment in tools and supplies stored in barn. Funded through reserves - School Choice or Stabilization.</i>
	0	\$170,000	\$0	\$157,500		
<b>FY25 Program Investment Total</b>						
	FTE	FY25 Operating Budget Request	Offset/ Reallocation	Reserves Request		
Program Investment District Total	7	\$1,040,787	-\$313,785	-\$426,583		
Total FY25 Operational Budget Implication		<b>\$300,419</b>				

**Enrollment as of October 1, 2023**

<b>Students by School</b>	<b>Pre-K</b>	<b>K</b>	<b>Gr 1</b>	<b>Gr 2</b>	<b>Gr 3</b>	<b>Gr 4</b>	<b>Gr 5</b>	<b>Gr 6</b>	<b>Gr 7</b>	<b>Gr 8</b>	<b>Gr 9</b>	<b>Gr 10</b>	<b>Gr 11</b>	<b>Gr 12</b>	<b>PG</b>	<b>Total</b>
Memorial	37	40	42	37	48	47	46									297
Essex		36	36	40	39	43	35									229
Middle School								93	98	83						274
MERHS											106	92	112	89		399
<b>Total Students</b>	<b>37</b>	<b>76</b>	<b>78</b>	<b>77</b>	<b>87</b>	<b>90</b>	<b>81</b>	<b>93</b>	<b>98</b>	<b>83</b>	<b>106</b>	<b>92</b>	<b>112</b>	<b>89</b>	<b>0</b>	<b>1,199</b>

**Sub-Total: Resident Students\***

Manchester	25	36	40	35	37	47	41	48	61	40	55	53	68	59	0	645
Essex	12	38	36	38	43	42	33	39	29	31	38	34	43	30	0	486
<b>Total Resident Students</b>	<b>37</b>	<b>74</b>	<b>76</b>	<b>73</b>	<b>80</b>	<b>89</b>	<b>74</b>	<b>87</b>	<b>90</b>	<b>71</b>	<b>93</b>	<b>87</b>	<b>111</b>	<b>89</b>	<b>0</b>	<b>1,131</b>

**Sub-Total: School Choice Students**

Memorial		1	2	1	6		3									13
Essex		1		3	1	1	4									10
Middle School								6	8	11						25
MERHS											12	4				16
<b>Total School Choice</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>7</b>	<b>1</b>	<b>7</b>	<b>6</b>	<b>8</b>	<b>11</b>	<b>12</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64</b>

**Sub-Total: Enrolled Tuition-In from Other Districts (Special Ed. In-District Programs)**

Middle School										1						1
MERHS											1	1	1			3
<b>Total Enrolled Tuition-In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>4</b>

<b>Total Enrolled</b>	<b>37</b>	<b>76</b>	<b>78</b>	<b>77</b>	<b>87</b>	<b>90</b>	<b>81</b>	<b>93</b>	<b>98</b>	<b>83</b>	<b>106</b>	<b>92</b>	<b>112</b>	<b>89</b>	<b>0</b>	<b>1,199</b>
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**Special Education In-District**

<i>included in school count</i>		10	12	16	16	18	15	23	22	14	14	15	14	8		197
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**SPED Tuition-Out**

Manchester	1							1	1	2	1	1	2	1	2	12
Essex						1			1	1			1	1	5	10
School Choice										2						2
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>7</b>	<b>24</b>

	In-District	SPED Tuition Out	Total
Manchester	645	+ 12	= 657
Essex	486	+ 10	= 496
School Choice	64	+ 2	= 66
Special Ed Tuition-In from Other Districts	4	+ 0	= 4
<b>Total</b>	<b>1,199</b>	<b>24</b>	<b>1,223</b>

## Enrollment History\*

School Year	Pre-K	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total	Growth Rate	School Choice In	School Choice Out	Resident Total	Resident Growth
2000-01	0	88	99	107	99	94	101	113	120	91	102	83	91	78	1,266		119.5	73.6	1,147	
2001-02	0	84	92	98	108	100	99	97	109	120	96	94	76	85	1,258	-0.6%	133.0	64.8	1,125	-1.9%
2002-03	0	94	88	101	105	110	97	89	92	106	99	85	96	74	1,236	-1.7%	120.7	60.5	1,115	-0.9%
2003-04	0	83	98	90	97	104	104	91	89	94	100	98	91	87	1,226	-0.8%	137.3	48.7	1,089	-2.4%
2004-05	0	87	100	102	100	98	106	104	91	90	106	94	99	91	1,268	3.4%	149.7	36.0	1,118	2.7%
2005-06	9	90	90	99	108	105	103	105	107	93	104	101	96	98	1,308	3.2%	144.1	29.3	1,164	4.1%
2006-07	10	88	94	92	107	109	110	102	103	106	101	95	99	99	1,315	0.5%	144.3	30.3	1,171	0.6%
2007-08	19	92	92	96	107	112	110	111	109	106	114	100	98	94	1,360	3.4%	148.0	22.1	1,212	3.5%
2008-09	19	100	106	97	98	106	115	113	106	107	107	109	102	97	1,382	1.6%	142.0	13.5	1,240	2.3%
2009-10	40	109	101	110	104	100	107	122	116	109	117	110	110	102	1,457	5.4%	125.0	13.2	1,332	7.4%
2010-11	34	110	116	115	116	108	108	110	127	113	123	113	116	109	1,518	4.2%	121.0	10.0	1,397	4.9%
2011-12	35	99	112	124	122	122	113	109	118	125	121	126	110	113	1,549	2.0%	111.0	7.6	1,438	2.9%
2012-13	26	106	108	116	129	126	126	117	112	116	125	125	116	114	1,562	0.8%	96.0	9.2	1,466	1.9%
2013-14	20	99	115	109	113	130	130	126	119	110	118	116	115	112	1,532	-1.9%	79.0	11.5	1,453	-0.9%
2014-15	19	81	108	117	116	117	133	132	124	120	101	111	115	113	1,507	-1.6%	79.0	10.4	1,428	-1.7%
2015-16	17	62	84	106	119	115	121	133	132	119	111	99	108	115	1,441	-4.4%	71.0	9.6	1,370	-4.1%
2016-17	12	70	67	88	112	122	115	124	132	131	115	103	98	109	1,398	-3.0%	66.0	9.0	1,332	-2.8%
2017-18	11	76	81	73	92	115	123	117	124	130	131	114	100	98	1,385	-0.9%	64.0	11.0	1,321	-0.8%
2018-19	10	74	82	85	80	98	118	127	113	127	129	123	113	107	1,386	0.1%	52.0	13.6	1,334	1.0%
2019-20	12	83	75	86	91	79	103	118	128	111	124	127	121	110	1,368	-1.3%	51.0	15.1	1,317	-1.3%
2020-21	12	56	78	72	84	86	73	102	113	128	96	116	123	123	1,262	-7.7%	38.0	15.7	1,224	-7.1%
2021-22	20	66	82	83	82	88	96	77	97	109	113	93	121	123	1,250	-1.0%	47.0	14.3	1,203	-1.7%
2022-23	33	73	74	84	86	81	91	99	80	104	93	114	86	123	1,221	-2.3%	63.0	11.0	1,158	-3.7%
2023-24	37	76	78	77	87	90	81	93	98	83	106	92	112	89	1,199	-4.1%	64.0	11.0	1,135	-5.7%

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

## FY25 Tentative Budget - 2023-2024 Class Size Report

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

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

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

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

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

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

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

## FY25 Tentative Budget - 2023-2024 Staffing Report

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

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

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

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



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

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

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

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

## FY25 Tentative Budget - Grants & Revolving Funds Report

### Stabilization Fund

	FY21	FY22	FY23	Total
Beginning Balance	\$489,109	\$552,201	\$388,592	
Revenue	\$481,694	\$0	\$0	
<b>Available Funds</b>	<b>\$970,803</b>	<b>\$552,201</b>	<b>\$388,592</b>	

<u>Expense by Project</u>	FY21	FY22	FY23	Total	
EES Playground	\$290,986	\$75,049	\$29,695	\$395,730	
EES Tech	\$127,616	\$43,477		\$171,092	
EES Security		\$23,283	\$33,300	\$56,583	\$639,830 EES
MSHS Security		\$21,800		\$21,800	\$187,608 MSHS
Project Adventure			\$16,425	\$16,425	\$45,030 EES/MSHS
Turf Field			\$165,808	\$165,808	
Habeeb Report			\$45,030	\$45,030	
<b>Total Expense</b>	<b>\$418,602</b>	<b>\$163,609</b>	<b>\$290,258</b>	<b>\$872,469</b>	<b>\$872,469</b>
<b>Ending Balance</b>	<b>\$552,201</b>	<b>\$388,592</b>	<b>\$98,335</b>		

## FY25 Tentative Budget - Capital Plan Progress Report

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

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