

Fiscal Year 2026 Budget

Adopted March 18, 2025 ~ Amended April 15, 2025



Manchester
Essex
Regional
School
District



The Mission of the Manchester Essex Regional School District (MERSD) is to provide a high quality, comprehensive, student-centered educational experience that prepares them for a post-secondary educational or service experience, a career, and life as an engaged member of society.



Manchester Essex Regional School District

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Kim Provost, Principal, Essex Elementary School

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Manchester Essex Regional School District

Fiscal Year 2026 Budget

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Dear MERSD Community,

As we present the MERSD FY26 Budget, we stand at a crossroads. Our mission to prepare students for post-secondary education, careers, and engaged citizenship continues to drive our work. MERSD remains committed to providing a high quality, rigorous, student-centered educational experience.

Our overarching budget goal each year remains the same: to provide a high-quality education while managing financial challenges responsibly. Over the past five years, however, it has become increasingly difficult to achieve this goal as financial pressures have continued to grow.

While the district is in a solid position today, our continued success depends on maintaining financial stability. The FY26 Budget reflects our commitment to managing rising costs while continuing to provide a high-quality education. To sustain our momentum and develop a program that meets the needs of all learners now and in the future, we must secure a stable financial structure that preserves these gains and supports future growth. However, our future success hinges on achieving a stable financial structure to sustain and grow these accomplishments.

State of the District

Over the past year, MERSD continued to make progress on its strategic plan which is aimed at increasing educator capacity to prepare students for post-secondary education, careers, and active citizenship in an ever-evolving world. Over the past year, we have made significant strides in key areas such as academic achievement, curriculum development, student support, and community partnerships. [MERSD Annual Report](#) highlights include:

Academic Achievement

MERSD continues to be recognized for academic achievement and growth. Essex Elementary was honored as a School of Recognition by the Massachusetts Department of Education for its significant improvement in MCAS results. Manchester Essex Regional High School (MERHS) ranked third in *Boston Magazine's Fall 2024 Best High Schools Edition* and placed in the top 5% nationwide in *U.S. News & World Report's Best High Schools* rankings. Additionally, The College Board awarded MERHS bronze recognition in its 2024 AP School Honor Roll. The AP Access Award reflects the District's commitment inclusion and high expectations for all students. Schools are recognized for providing opportunities for students to earn college credit, expanding access to traditionally underrepresented students, maximizing college readiness, and ensuring consistent student outcomes.

Continuous Improvement – Strengthening Curriculum & Instruction

This year, MERSD focused on advancing our curriculum to align with the goals in our [Strategic and District Improvement Plans](#). Key developments included:

NEASC Elementary Accreditation: Essex and Memorial elementary schools have begun the New England Association of Schools and Colleges (NEASC) accreditation process. NEASC is an independent organization that partners with over 1,500 public, independent, and international schools to assess, support, and promote high-quality education through accreditation, professional assistance, and best practices. This process ensures meaningful, ongoing school improvement while honoring each institution's unique culture and context.

District Review: MERSD is undergoing a district review by the Massachusetts Department of Elementary and Secondary Education (DESE) with support from the American Institutes for Research (AIR). This assessment, based on DESE's District Standards and Indicators, evaluates district systems, policies, and practices through document reviews, data analysis, classroom observations, and stakeholder focus groups. The review will highlight successes, identify areas for growth, and support our ongoing work toward the goals in our Strategic Plan.

Curriculum Development: MERSD has undertaken a comprehensive review of our science, technology, engineering, and history curricula to ensure alignment with current educational standards and best practices. Additionally, we have introduced new programs focused on phonemic awareness and history, enhancing foundational literacy skills and expanding historical perspectives. To further enrich our academic offerings, we successfully secured grants to support genocide education and the Arts & Cultural Vitality Index, strengthening interdisciplinary learning opportunities for our students.

Student Support & Well-Being: Ensuring that all students receive the support they need remains a top priority. This year, we expanded the Multi-Tiered Systems of Support (MTSS) framework to provide a structured approach to addressing student needs at every level. By utilizing benchmark assessments, we have been able to gather valuable data to identify and support diverse academic and social-emotional needs. Grant-funded initiatives, including the High Dosage Tutoring Grant and targeted attendance interventions help support student academic success and engagement. Our efforts reflect our ongoing commitment to fostering the well-being of the whole child, ensuring that each student receives the necessary resources and interventions to thrive both academically and personally.

Digital Learning Advancements: In an effort to enhance technology integration in the classroom, we have improved digital tools that support instruction and assessment. These advancements provide educators with more effective resources to track student progress and personalize learning experiences. Additionally, we have strengthened data privacy measures and expanded staff training initiatives to ensure a secure and informed digital learning environment.

Professional Development: This year, MERSD prioritized professional development opportunities to enhance instructional practices and to support student success. Our educators participated in training on Universal Design for Learning, executive functioning, and AI integration, equipping them with innovative strategies to create inclusive and dynamic learning environments. Additionally, we expanded coaching in literacy and mathematics at the elementary level, ensuring our youngest learners receive targeted support to build strong foundational skills.

Community Partnerships & Student Engagement

MERSD remains committed to fostering meaningful community partnerships that enhance student learning and engagement. Organizations such as Friends of Essex Elementary School

(FEES), Manchester Memorial and Middle School PTO, and the Spaulding Education Fund (SEF) play a vital role in supporting community-building events, cultural programs, professional development, and academic enrichment opportunities that strengthen the connection between families and schools. Additionally, Manchester Memorial Elementary School (MMES) and Essex Elementary School (EES) collaborate on shared experiences, including Poetry Café Night, the 5th-grade play, and the elementary District Wide Band, fostering creativity and a strong sense of community among students.

Beyond school-based initiatives, students engage in community service and advocacy through partnerships with The Open-Door Food Pantry, The Born to Run Foundation, Beverly Bootstraps, and Windrush Farm. These partnerships instill social responsibility and provide students with real-world learning experiences that extend beyond the classroom. Whether through service, extracurricular involvement, or innovative learning opportunities like the STEAM Showcase, cultural field trips, and clubs such as Debate Team, Robotics, and DECA, students develop the skills, leadership, and civic awareness needed for lifelong success.

Beyond academics, students flourish in the performing arts, participating in DramaFest and school based musical productions that enhance creativity and confidence. Meanwhile, athletics continue to compete at a high level, with multiple teams making playoff appearances and securing state championships. Whether on stage, in competition, or through hands-on learning, these opportunities enrich students' experiences, ensuring they develop the skills, leadership, and passion needed for future success.

Essex Elementary Building Project: In November 2022, a needs assessment by Habeeb & Associates confirmed that Essex Elementary School had exceeded its useful life, identifying approximately \$9 million in necessary capital improvements. In response, MERSD submitted a Statement of Interest (SOI) to the Massachusetts School Building Authority (MSBA) in April 2023.

In December 2023, the MSBA approved Essex Elementary for the Eligibility Phase, recognizing it as one of the most in-need school facilities in the state. After successfully completing this phase, MERSD has entered the Feasibility Phase and has hired an Owner's Project Manager (OPM). The Feasibility Study will involve a comprehensive analysis of existing conditions and an evaluation of potential solutions to determine the most cost-effective and educationally appropriate design for the district. This phase will conclude with the selection of a preferred schematic design that will define the project's scope, budget, and schedule.

Once the preferred schematic design is finalized, MERSD will hold a community-wide vote, expected in fall 2026 or spring 2027, to approve project funding. If approved, the project will advance to the final design and construction stages, anticipated to take place from 2027 through 2031. Throughout this process, MERSD will continue working closely with the MSBA and community stakeholders to ensure the project aligns with educational needs and financial considerations. For more information visit the [Essex Elementary Building Project](#) website.

While MERSD has built a strong reputation for academic achievement, dedicated faculty, and a commitment to small class sizes and co-curricular programs, our future success depends on maintaining long-term financial sustainability. The FY26 Budget is a temporary solution aimed at preserving and

enhancing this foundation for the upcoming year. The decisions we make this spring will have a direct impact on our ability to continue providing the high-quality educational experience that our community expects and deserves, while also working toward a more stable financial structure that supports future growth and success.

FY26 Budget - A Crossroads for Our District

MERSD continues to wrestle with the challenge and strategic priority of maintaining a sustainable, multi-year operational budget and capital improvement plan. MERSD's operational budget is managed each year to deliver stable and predictable growth in spending and town assessments balancing program needs and town funding constraints. Over the past five years, spending and assessment increases have been consistent, averaging 3.0% for spending and assessments. The annual goal is to maintain a carry forward/level services budget. This type of budget provides the same program scope, class size, course offerings, and services from one year to the next and allows for the resources needed to support the priorities of the MERSD Strategic Plan.

The MERSD FY26 Budget reflects our ongoing commitment to providing high-quality education while navigating significant financial challenges. This level-services, carry-forward budget includes efficiency measures, such as restructuring the Facilities Department and reallocating two teaching positions from the high school to the middle school and Memorial School. These efforts allow us to continue progressing toward the reintroduction of library services and elementary world language offerings. However, this budget does not resolve the ongoing challenge of securing stable, recurring funding to ensure the reliable continuation of services, staffing, and programs year after year.

The overarching goal of our budget remains the same each year: to provide a high-quality education while managing financial challenges responsibly. Over the past five years, however, it has become increasingly difficult to meet this goal. Financial pressures—including a 22.95% increase in healthcare premiums, rising inflation, and contractual obligations—have pushed expenses beyond our ability to manage them within our target 3–3.5% annual growth rate, despite efforts to right-size the budget and use reserves.

To address rising costs, MERSD has made internal reductions, reallocated resources, and right-sized staffing in response to declining enrollment—down 23% since 2012. However, the ability to offset costs in this way has now been exhausted. At the same time, student needs, especially in special education, have grown, requiring additional staffing even as overall enrollment has declined. The recent [MSBA Enrollment report](#) shows that enrollment has plateaued and will begin to rise slowly over the coming years.

Additionally, over the past few years, MERSD has had to make staffing reductions that go beyond enrollment-driven adjustments to remain within the levy limit. Despite these efforts, rising fixed costs—including a 22.95% increase in healthcare premiums—along with inflation and contractual obligations, have made it impossible to sustain our 3.5% growth target. One of the tools we have used to manage these challenges is applying reserves to reduce annual assessments to the towns, but those reserves are now nearly depleted. Years of relying on reserves and reductions to bridge the budget gap have brought us to the point where this strategy is no longer sustainable. While the district is in a strong position today, our continued success depends on maintaining financial stability. However, our continued success relies on achieving a stable financial structure.

MERSD is now at a critical juncture. Despite financial challenges, including structural deficits and increasing costs, we remain committed to transparent budgeting and strategic planning. As we navigate these realities, we will continue to:

- Maintain our focus on academic excellence and student well-being.
- Advocate for sustainable funding solutions.
- Prioritize facility improvements and operational efficiency.

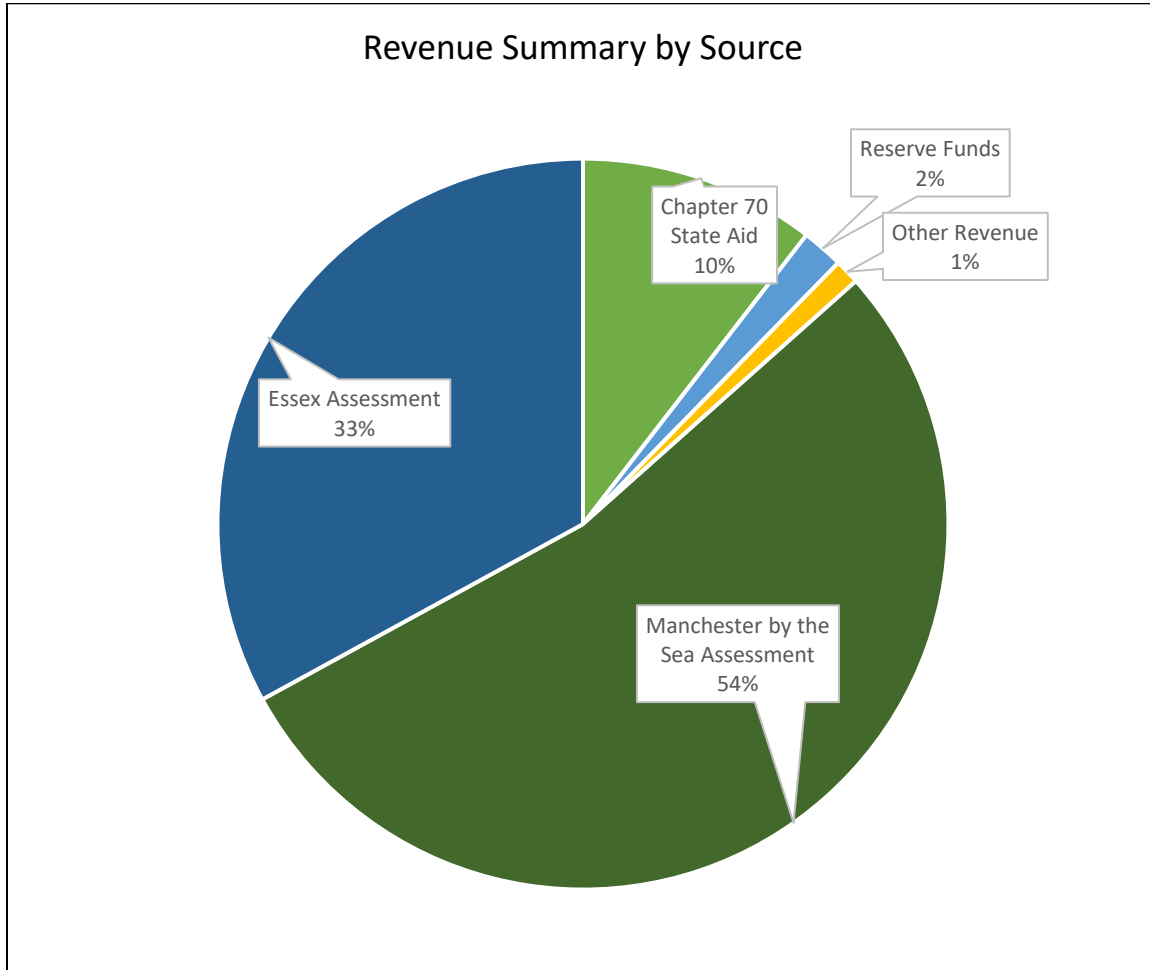
As always, we are grateful for the support of our Manchester and Essex communities. Your partnership ensures that MERSD remains a place where students thrive—academically, socially, and emotionally. Together, we are preparing the next generation of lifelong learners, critical thinkers, and compassionate citizens.

On behalf of the faculty and staff of MERSD, I extend my sincere appreciation to the residents of the communities of Essex and Manchester for their unwavering support of our students and of our schools.

Pamela Beaudoin, Superintendent

Revenue

The primary source of funding for the Manchester Essex Regional School District (MERSD) is through assessments to our member communities.



State Aid

State Aid is the largest source of revenue other than assessments to Manchester and Essex. State Aid includes Chapter 70 and Regional Transportation Aid. The school district is eligible for only minimum annual increases in Chapter 70 revenue. We are estimating an increase of 4.52% or \$147,548 in FY26 for Chapter 70 revenue. Our regional transportation reimbursement is estimated to recognize a decrease of 10.64% or -\$25,000 in FY26 to be consistent with the amounts that have been received in recent years. MERSD has consolidated bus routes due to reduced enrollment, which has led to budget savings, but has also reduced the amount of reimbursement from the state.

Offset funding available from the School Choice program is budgeted at \$500,000 for FY26. School Choice enrollment is down from a high of 150 School Choice students in 2008. MERSD has since focused on aligning staffing levels with resident enrollment and opted for new School Choice students only where class sizes were below benchmarks. School Choice funds are accounted for outside of the general

fund, but we account for an offset or reduction to our general fund health insurance budget to reflect the impact of these funds on the operating budget.

Assessments

After the final budget is approved by the School Committee, the amount of the budget less any offset or other funding sources is determined. The budget amount is further reduced by projected revenues, such as State Aid and other smaller revenues that are generated from our operations.

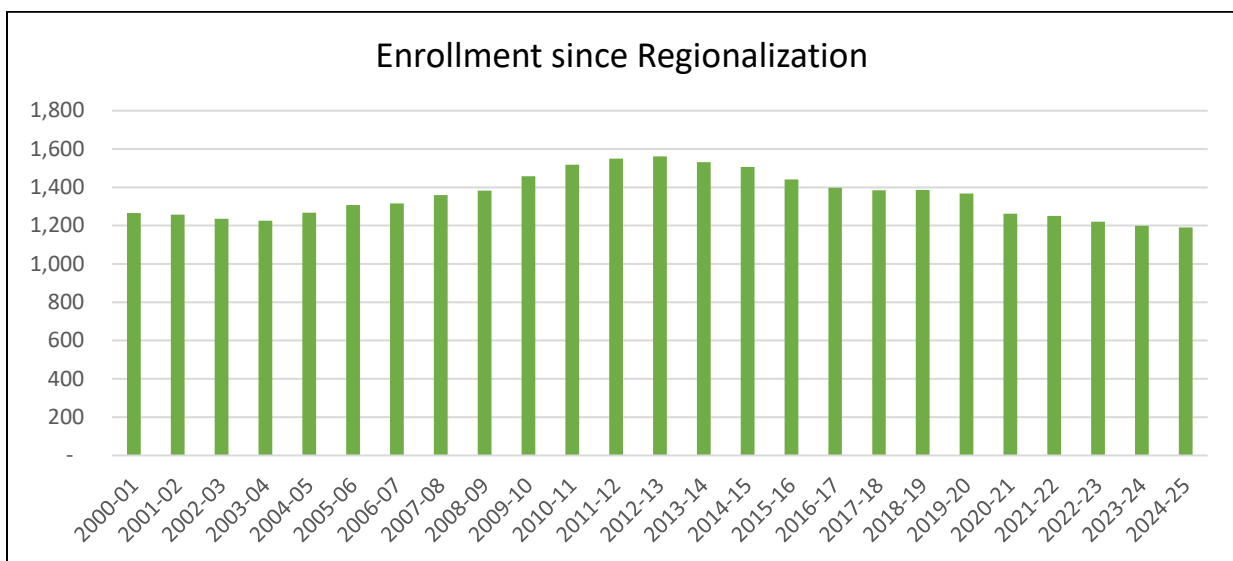
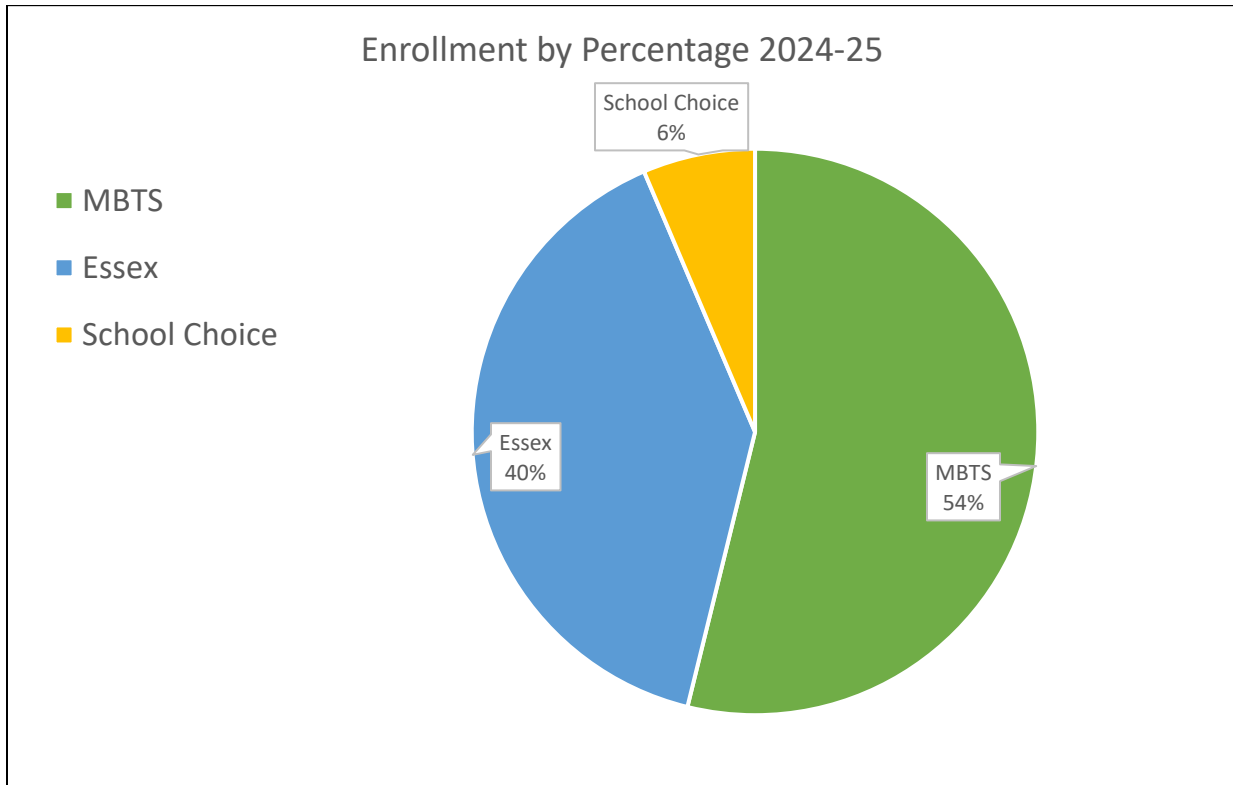
The remaining budget amount is the basis for what is assessed to our member communities. The assessment is calculated through a formula that is determined by our regional agreement. This formula takes into consideration each town's student enrollment, equalized valuation (EQV), and population. This calculation determines the amount of the apportioned share of the budget to be funded for each of our member communities.

Over the past few years, the percentage of students from Manchester has declined more quickly than in Essex. As a result, the assessment for Essex in FY26 will increase by a higher percentage (8.65%) than that of Manchester (6.96%), in accordance with the Regional Agreement formula. MERSD's operating budget for Fiscal Year 2026 or FY26 is \$32,597,141 which represents an increase of \$2,366,619 or 7.83% over FY25.

Revenue Summary						
	FY24 Budget	FY25 Budget	FY26 Budget	\$ Change	% Change	
Total Operating Budget	\$ 29,256,388	\$ 30,130,522	\$ 32,597,141	\$ 2,466,619		
School Choice Sending Assessment*	\$ 100,000	\$ 100,000	(included above) *	\$ (100,000)		
	\$ 29,356,388	\$ 30,230,522	\$ 32,597,141	\$ 2,366,619	7.83%	
Revenue (Other than Assessments)						
Chapter 70 State Aid	\$ 3,195,758	\$ 3,266,738	\$ 3,414,286	\$ 147,548	4.52%	
Regional Transportation Reimbursement	\$ 275,000	\$ 235,000	\$ 210,000	\$ (25,000)	-10.64%	
Medicaid Reimbursement	\$ 50,000	\$ 80,000	\$ 80,000	\$ -	0.00%	
Bank Interest	\$ 40,000	\$ 40,000	\$ 47,000	\$ 7,000	17.50%	
Parking/Transportation Fees	\$ 29,500	\$ 29,500	\$ 24,000	\$ (5,500)	-18.64%	
Reserve Funds	\$ 287,103	\$ 350,000	\$ 600,000	\$ 250,000	71.43%	
Total Other Revenue	\$ 3,877,361	\$ 4,001,238	\$ 4,375,286	\$ 374,048	9.35%	
Operating Assessments						
Manchester by the Sea	\$ 16,044,334	\$ 16,339,528	\$ 17,476,613	\$ 1,137,085	6.96%	
Essex	\$ 9,434,693	\$ 9,889,756	\$ 10,745,242	\$ 855,486	8.65%	
Total Operating Assessments	\$ 25,479,027	\$ 26,229,284	\$ 28,221,855	\$ 1,992,571	7.60%	
Total Operating Revenue	\$ 29,356,388	\$ 30,230,522	\$ 32,597,141	\$ 2,366,619	7.83%	
*The School Choice Sending Assessment was previously reflected as a negative revenue. This has been adjusted to be recorded as a budgeted appropriation beginning with FY26 in accordance with DOR/DESE guidance.						

Enrollment

MERSD's resident enrollment has declined 23% from a high of 1,563 students in 2012-2013 to 1,190 students in the 2024-25 school year. This decline has led to some enrollment-related staffing reductions, cost savings, and resources to offset growth in other areas of the budget.



Enrollment As of October 1, 2024

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	39	41	43	48	38	49	46									304
Essex	0	26	35	34	36	38	46									215
Middle School								85	97	97						279
MERHS											86	105	89	112		392
Total Students	39	67	78	82	74	87	92	85	97	97	86	105	89	112	0	1,190

Sub-Total: Resident Students

Manchester Resident	25	41	39	44	36	38	46	40	50	58	41	56	55	69	0	638
Essex Resident	14	26	36	36	35	42	45	33	37	28	28	38	31	42	0	471
Total Resident Students	39	67	75	80	71	80	91	73	87	86	69	94	86	111	0	1,109

Sub-Total: School Choice Students

Memorial	0	0	1	2	1	6	0									10
Essex	0	0	1	0	2	1	1									5
Middle School								12	10	11						33
MERHS											16	10	2	0		28
Total School Choice	0	0	2	2	3	7	1	12	10	11	16	10	2	0	0	76

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

Memorial			1													
Essex																
Middle School								0	0	0						0
MERHS											1	1	1	1		4
Total Enrolled Tuition-In	0	0	1	0	0	0	0	0	0	0	1	1	1	1	0	5
Total Enrolled	39	67	78	82	74	87	92	85	97	97	86	105	89	112	0	1,190

Special Education

Students In-District	9	8	12	18	17	18	21	15	20	16	13	11	11	11		200
<i>District Programs Not in Town of Residence</i>	14	0	2	1	1	7	4									
<i>Included in school counts</i>																

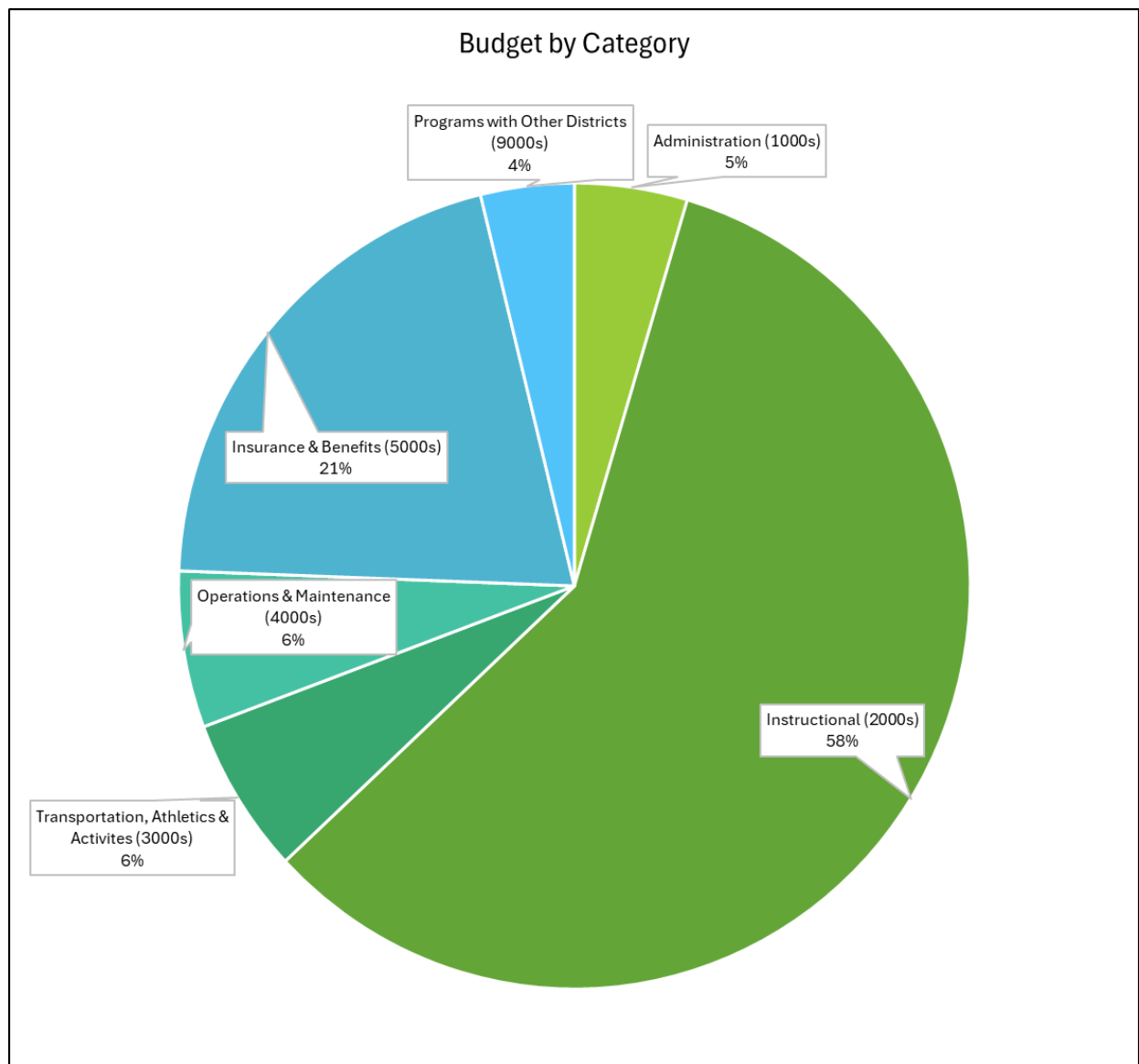
Special Education Out of District

Manchester		1						1	1	1	2	1	1	2	2	12
Essex							1			1				1	4	6
School Choice					1					1	2					3
Total Special Ed Out of District	0	1	0	0	1	0	1	1	1	3	4	1	1	3	6	21

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
											In-District		SPED Tuition Out			
											Manchester	638	+	12	=	650
											Essex	471	+	6	=	477
											School Choice	76	+	3	=	79
											Special Ed Tuition-In from Other Districts	5	+	0	=	5
							Total		1,190		21		1,211			

Operating Budget

Budget Totals by Category	2024-2025 (FY25)	2025-2026 (FY26)	\$ Change FY25 to FY26	% Change FY25 to FY26
Administration (1000s)	\$ 1,474,053	\$ 1,501,807	\$ 27,754	1.88%
Instructional (2000s)	\$ 17,899,319	\$ 19,046,716	\$ 1,147,397	6.41%
Transportation, Athletics & Activites (3000s)	\$ 2,070,997	\$ 2,047,929	\$ (23,068)	-1.11%
Operations & Maintenance (4000s)	\$ 2,119,283	\$ 2,046,905	\$ (72,378)	-3.42%
Insurance & Benefits (5000s)	\$ 5,389,391	\$ 6,709,305	\$ 1,319,914	24.49%
Programs with Other Districts (9000s)	\$ 1,277,479	\$ 1,244,479	\$ (33,000)	-2.58%
Total Operating Budget	\$ 30,230,522	\$ 32,597,141	\$ 2,366,619	7.83%



Administration includes district-wide expenses such as professional and support staff salaries, supplies and materials for the School Committee, Superintendent, Business Office, dues, legal services, and administrative technology.

Transportation, Athletics & Activities includes regular big bus transportation, transportation for students placed out of district for special education, athletic team transportation and student after-school activities. Costs include support salaries, contracted services, and supplies.

Programs with Other Districts is the cost of sending students from the district to programs outside the district (OOD), typically for special education students attending placements in other districts or in private or collaborative schools. This line within the budget is offset by DESE's Circuit Breaker program which reimburses a portion of high-cost placements. The Commonwealth of Massachusetts sets tuition rates for private school out of district OOD programs.

Operations and Maintenance includes the cost of custodial services, utilities, building and grounds maintenance, and minor capital improvements. Costs include salaries, contracted services, natural gas, electricity, telephone, and equipment, and tools.

Instructional Services are direct costs of teaching students: salaries for teachers, principals, guidance counselors, psychologists, and classroom assistants, plus the costs of textbooks, curriculum materials, professional development, stipends, contracted services, computer hardware, educational software, instructional equipment, dues, subscriptions, and testing materials.

The 2026 budget includes a 2.5% cost-of-living adjustment for teachers, consistent with the past 5 years, in addition to contractually obligated "step increases," for additional years of service within the first 15 years. Step increases are typically 3.25%.

Insurance & OPEB Trust are retirement and insurance programs, including contributions to employee retirement systems, Medicare, unemployment insurance, health insurance, other Post-Employment Benefits (OPEB), workers compensation, and property insurance. MERSD continues to benefit from its multi-year plan to reduce long-term OPEB liabilities. These contributions are funded entirely by savings from an agreement with the Manchester Essex Teachers Association (META) to migrate employees to less costly plans. The District's OPEB funds are invested with the Pension Reserve Investment Management (PRIM) Board, the same entity that manages the Massachusetts Teachers Retirement System (MTRS) and Essex Regional Retirement System (ERRS). These returns lessen the contribution required from MERSD to meet its future obligations.

BUDGET SUMMARY

Budget Summary - All categories, All locations (Personnel)

DESE Code	Category	2024-2025 Staffing	2024-2025 (FY25) Budget	2025-2026 Staffing	2025-2026 (FY26) Budget	\$ Change	% Change
	PERSONNEL						
1210	Superintendent's Office	2.00	\$305,363	2.00	\$312,743	\$7,380	2.4%
1410	Business Office	5.20	\$524,970	5.20	\$541,322	\$16,352	3.1%
1450	District Technology	3.00	\$280,100	3.00	\$289,102	\$9,002	3.2%
2110	Student Services & Curriculum Director Offices	3.00	\$378,157	3.00	\$387,574	\$9,417	2.5%
2210	Principals/Asst. Principals	6.00	\$794,810	6.00	\$811,117	\$16,307	2.1%
2211	School Secretaries	5.00	\$291,568	5.00	\$296,231	\$4,663	1.6%
2300	Dept. Heads/Team/Curr. Leaders/PDC Stipends	-	\$137,894	-	\$139,910	\$2,016	1.5%
2305	Teachers	95.65	\$9,572,924	95.65	\$10,169,441	\$596,517	6.2%
2310	Special Ed Teachers	29.65	\$3,013,606	29.65	\$3,021,928	\$8,322	0.3%
2315	Special Ed Team Chairs	2.00	\$219,816	2.00	\$219,299	-\$517	-0.2%
2325	Substitute Teachers	-	\$191,400	-	\$191,400	\$0	0.0%
2330	Teaching Assistants	28.00	\$759,067	32.00	\$1,153,266	\$394,199	51.9%
2340	Library/Media Teachers	1.00	\$114,349	1.00	\$117,207	\$2,858	2.5%
2440	SPED and H&H Tutors (incl. hourly services)	-	\$25,094	-	\$25,094	\$0	0.0%
2710	Guidance/Adj. Counselors	8.00	\$773,099	8.00	\$788,966	\$15,867	2.1%
2800	Psychologists	2.00	\$202,948	2.00	\$195,712	-\$7,236	-3.6%
3200	Nurses	3.00	\$233,081	3.00	\$246,811	\$13,730	5.9%
3300	Transportation/Traffic/Emergency/Title IX	0.25	\$19,481	0.25	\$20,356	\$875	4.5%
3400	Cafeteria/Recess Aides	-	\$60,000	-	\$60,000	\$0	0.0%
3510	Athletics/Student Activities (Ath.Office & Stipends)	1.10	\$484,575	1.10	\$522,932	\$38,357	7.9%
4110	Facilities Department	3.00	\$288,215	2.50	\$193,269	-\$94,946	-32.9%
	Longevity, Lane Changes, & Sick Buyback		\$348,950		\$235,750	-\$113,200	-32.4%
	Other: Unidentified Cut(s)		\$0		(\$38,500)	-\$38,500	#DIV/0!
	Total - PERSONNEL	197.85	\$19,019,467	201.35	\$19,900,930	\$881,463	4.63%

Budget Summary - All categories, All locations (Operating Expenses)

DESE Code	Category	2024-2025 (FY25) Budget	2025-2026 (FY26) Budget	\$ Change	% Change
	OPERATING EXPENSES				
1000	District Admin. Expenses	\$278,200	\$358,640	\$80,440	28.9%
2200	Instructional Admin. Expenses	\$83,005	\$91,055	\$8,050	9.7%
2300	SPED Contracted Services	\$263,000	\$313,500	\$50,500	19.2%
2350	Professional Development	\$65,500	\$87,575	\$22,075	33.7%
2400	Instructional Supplies & Materials	\$274,713	\$275,095	\$382	0.1%
2451	Instructional Technology	\$496,620	\$565,096	\$68,476	13.8%
3200	Health Expenses	\$8,500	\$8,700	\$200	2.4%
3300	Transportation	\$1,090,860	\$986,130	-\$104,730	-9.6%
3500	Athletics/Student Activities	\$99,500	\$119,000	\$19,500	19.6%
3600	Security	\$69,500	\$84,000	\$14,500	20.9%
4100	Utilities	\$773,700	\$790,800	\$17,100	2.2%
4200	Maintenance & Custodial	\$1,035,368	\$1,062,836	\$27,468	2.7%
5000	Insurance & Other Benefits**	\$6,045,110	\$7,359,305	\$1,314,195	21.7%
	(Offset: OPEB transfer reduction, if needed)	(\$150,000)	(\$150,000)	\$0	0.0%
	(Offset: School Choice Funding)***	(\$500,000)	(\$500,000)	\$0	0.0%
9000	School Choice Sending Assessment****	\$100,000	\$100,000	\$0	0.0%
9100	SPED Tuition & Summer Program	\$1,177,479	\$1,144,479	-\$33,000	-2.8%
	Total - Operating Expense	\$11,211,055	\$12,696,211	\$1,485,156	13.2%
	Total Budget	\$30,230,522	\$32,597,141	\$2,366,619	7.83%

** Includes health insurance rate increase of 22.95%

*** Change in display of School Choice funding offset for health insurance. In previous years applied as a revenue.

**** Change in display of School Choice Assessment. In previous years is was reflected as a negative revenue.

Essex Elementary School

Code	Category	2024-2025 Staffing	2024-2025 Budget	2025-2026 Staffing	2025-2026 Budget	\$ Change	% Change
	PERSONNEL						
2210	Principal	1.00	\$136,581	1.00	\$134,750	(\$1,831)	-1.3%
2210	Secretary	1.00	\$57,985	1.00	\$59,434	\$1,449	2.5%
2305	General Education Teachers	19.00	\$1,735,343	19.50	\$2,067,897	\$332,554	19.2%
2310	Special Ed Teachers	4.27	\$529,057	5.20	\$526,103	(\$2,954)	-0.6%
2315	Special Ed Team Chair	0.50	\$43,963	0.50	\$53,322	\$9,359	21.3%
2325	Substitutes		\$39,100		\$39,100	\$0	0.0%
2330	Teaching Assistants	8.50	\$221,004	8.50	\$301,607	\$80,603	36.5%
2340	Library/Media Teacher					\$0	#DIV/0!
2710	Adjustment Counselor	1.00	\$98,855	1.00	\$101,327	\$2,472	2.5%
2800	Psychologist	0.40	\$46,340	0.40	\$47,483	\$1,143	2.5%
3200	Nurse	1.00	\$67,007	1.00	\$81,504	\$14,497	21.6%
3400	Cafeteria/Recess Aides		\$18,000		\$18,000	\$0	0.0%
3520	Student Activity Stipends		\$14,254		\$16,136	\$1,882	13.2%
	Subtotal PERSONNEL	36.67	\$3,007,488	38.10	\$3,446,663	\$439,175	14.6%
	OPERATING EXPENSES						
2000	Instructional Supplies		\$57,412		\$58,100	\$688	1.2%
2210	Administrative Expenses		\$9,800		\$8,200	(\$1,600)	-16.3%
2357	Professional Development		\$0		\$0	\$0	0.0%
2451	Instructional Technology		\$88,673		\$57,107	(\$31,566)	-35.6%
3520	Student Activities		\$0		\$0	\$0	0.0%
4100	Utilities		\$173,000		\$170,000	(\$3,000)	-1.7%
	Subtotal OPERATIONS		\$328,885		\$293,407	(\$35,478)	-10.8%
	TOTAL		\$3,336,373		\$3,740,070	\$403,697	12.1%

Manchester Memorial School

Code	Category	2024-2025 Staffing	2024-2025 Budget	2025-2026 Staffing	2025-2026 Budget	\$ Change	% Change
PERSONNEL							
2210	Principal	1.00	\$149,431	1.00	\$153,129	\$3,698	2.5%
2210	Secretary	1.00	\$55,191	1.00	\$56,571	\$1,380	2.5%
2305	General Education Teachers	20.75	\$1,952,764	20.15	\$2,134,267	\$181,503	9.3%
2310	Special Ed Teachers	11.05	\$1,098,875	11.05	\$1,199,599	\$100,724	9.2%
2315	Special Ed Team Chair	0.50	\$65,945	0.50	\$53,321	(\$12,624)	-19.1%
2325	Substitutes		\$77,100		\$77,100	\$0	0.0%
2330	Teaching Assistants	8.50	\$183,787	12.50	\$456,642	\$272,855	148.5%
2340	Library/Media Teacher		\$68,609	0.60	\$70,324	\$1,715	2.5%
2710	Adjustment Counselor	1.00	\$71,469	1.00	\$72,312	\$843	1.2%
2800	Psychologist	0.60	\$69,509	0.60	\$71,224	\$1,715	2.5%
3200	Nurse	1.00	\$85,526	1.00	\$60,259	(\$25,267)	-29.5%
3400	Cafeteria/Recess Aides		\$28,000		\$28,000	\$0	0.0%
3520	Student Activity Stipends		\$10,822		\$12,092	\$1,270	11.7%
Subtotal PERSONNEL		45.40	\$3,917,028	49.40	\$4,444,840	\$527,812	13.5%
OPERATING EXPENSES							
2000	Instructional Supplies		\$74,851		\$90,400	\$15,549	20.8%
2210	Administrative Expenses		\$12,250		\$14,750	\$2,500	20.4%
2357	Professional Development		\$0		\$0	\$0	0.0%
2451	Instructional Technology		\$50,181		\$51,354	\$1,173	2.3%
3520	Student Activities		\$0		\$0	\$0	0.0%
4100	Utilities		\$216,700		\$173,800	(\$42,900)	-19.8%
Subtotal OPERATIONS			\$353,982		\$330,304	(\$23,678)	-6.7%
TOTAL			\$4,271,010		\$4,775,144	\$504,134	11.8%

Middle School

Code	Category	2024-2025 Staffing	2024-2025 Budget	2025-2026 Staffing	2025-2026 Budget	\$ Change	% Change
PERSONNEL							
2210	Principal & Dean of Students	2.00	\$252,073	2.00	\$260,132	\$8,059	3.2%
2210	Secretary	1.00	\$52,534	1.00	\$53,847	\$1,313	2.5%
2305	Classroom Teachers	21.55	\$2,083,118	22.30	\$2,321,937	\$238,819	11.5%
2310	Special Ed Teachers	9.17	\$924,353	9.10	\$876,297	(\$48,056)	-5.2%
2315	MS/HS Special Ed Team Chair	0.50	\$54,954	0.50	\$56,328	\$1,374	2.5%
2325	Substitutes		\$41,100		\$41,100	\$0	0.0%
2330	Teaching Assistants	3.50	\$107,345	3.50	\$127,577	\$20,232	18.8%
2710	Guidance Counselors	1.00	\$78,765	1.00	\$83,541	\$4,776	6.1%
2800	Psychologist	0.40	\$52,259	0.50	\$46,203	(\$6,056)	-11.6%
3400	Cafeteria/Recess Aides		\$14,000		\$14,000	\$0	0.0%
3520	Student Activities Stipends		\$19,409		\$22,394	\$2,985	15.4%
	Subtotal PERSONNEL	39.12	3,679,910	39.90	3,903,356	223,446	6.1%
OPERATING EXPENSES							
2000	Instructional Supplies		\$45,100		\$49,800	\$4,700	10.4%
2210	Administrative Expenses		\$7,000		\$9,700	\$2,700	38.6%
2357	Professional Development		\$0		\$8,000	\$8,000	#DIV/0!
2451	Instructional Technology		\$109,887		\$91,598	(\$18,289)	-16.6%
3520	Student Activities		\$10,000		\$8,000	(\$2,000)	-20.0%
	Subtotal OPERATIONS		\$171,987		\$167,098	(\$4,889)	-2.8%
	TOTAL		3,851,897		4,070,454	218,557	5.7%

High School

Code	Category	2024-2025 Staffing	2024-2025 Budget	2025-2026 Staffing	2025-2026 Budget	\$ Change	% Change
	PERSONNEL						
2210	Principal & Assistant Principal	2.00	\$256,725	2.00	\$263,106	\$6,381	2.5%
2210	Secretaries	2.00	\$123,296	2.00	\$126,379	\$3,083	2.5%
2305	General Education Teachers	35.95	\$3,719,262	34.10	\$3,591,067	(\$128,195)	-3.4%
2310	Special Ed Teachers	4.57	\$461,320	4.30	\$419,929	(\$41,391)	-9.0%
2315	Special Ed Team Chair	0.50	\$54,954	0.50	\$56,328	\$1,374	2.5%
2325	Substitutes		\$34,100		\$34,100	\$0	0.0%
2330	Teaching Assistants	7.50	\$246,931	7.50	\$267,440	\$20,509	8.3%
2710	Guidance/Adjstmt Counselors	5.00	\$524,010	5.00	\$531,786	\$7,776	1.5%
2800	Psychologist	0.60	\$34,840	0.50	\$30,802	(\$4,038)	-11.6%
3200	Nurse	1.00	\$70,548	1.00	\$95,048	\$24,500	34.7%
3510	Athletics (incl coaches stipends)	1.10	\$345,372	1.10	\$380,248	\$34,876	10.1%
3520	Student Activities Stipends		\$94,719		\$103,087	\$8,368	8.8%
4110	Custodians (incl summer & OT)	1.00	\$91,860	1.00	\$91,106	(\$754)	-0.8%
	Subtotal PERSONNEL	61.22	\$6,057,937	59.00	\$5,990,426	(\$67,511)	-1.1%
	OPERATING EXPENSES						
2000	Instructional Supplies		\$78,250		\$93,395	\$15,145	19.4%
2210	Administrative Expenses		\$21,100		\$25,650	\$4,550	21.6%
2357	Professional Development		\$0		\$0	\$0	#DIV/0!
2451	Instructional Technology		\$89,481		\$82,266	(\$7,215)	-8.1%
3510	Athletic Supplies & Services		\$64,500		\$86,000	\$21,500	33.3%
3520	Student Activities		\$25,000		\$25,000	\$0	0.0%
4100	MSHS Utilities		\$396,000		\$447,000	\$51,000	12.9%
	Subtotal OPERATIONS		\$674,331		\$759,311	\$84,980	12.6%
	TOTAL		\$6,732,268		\$6,749,737	\$17,469	0.3%

Districtwide Instructional Services

Code	Category	2024- 2025 Staffing	2024-2025 Budget	2025- 2026 Staffing	2025-2026 Budget	\$ Change	% Change
	PERSONNEL						
2100	Curriculum & Instruct Tech Dir.	1.0	\$144,013	1.0	\$147,613	\$3,601	2.5%
2210	Substitute Secretaries		\$2,563		\$0	(\$2,563)	-100.0%
2300	Dept Heads/Leaders/PD Summer		\$107,214		\$81,556	(\$25,658)	-23.9%
2300	Cohort Coaches		\$10,741		\$11,008	\$267	2.5%
2300	Prof Dev Comm/MERSD-U		\$19,940		\$28,895	\$8,955	44.9%
2300	Longevity		\$157,700		\$145,750	(\$11,950)	-7.6%
2440	EL Coordinator (split all locs)		\$110,177		\$112,656	\$2,479	2.2%
2440	Tutors (LEP,504, H&H, etc.)		\$25,094		\$25,094	\$0	0.0%
5200	Sick Leave Buy Back		\$30,000		\$30,000	\$0	0.0%
	Reserve for Expanded Effort		\$1,250		\$0	(\$1,250)	-100.0%
	Subtotal PERSONNEL	1.0	\$608,690	1.0	\$582,572	(\$26,118)	-4.3%
	OPERATING EXPENSES						
2300	Curriculum Professional Exp		\$18,500		\$11,400	(\$7,100)	-38.4%
2350	Technology Staff Development		\$200		\$0	(\$200)	-100.0%
2350	Curriculum Prof Dev Materials		\$0		\$4,000	\$4,000	#DIV/0!
2400	Curriculum Materials		\$70,300		\$69,000	(\$1,300)	-1.8%
2450	Districtwide Prof Development		\$60,000		\$66,575	\$6,575	11.0%
	Subtotal OPERATIONS		\$149,000		\$150,975	\$1,975	1.3%
	TOTAL		\$757,690		\$733,547	(\$24,143)	-3.2%

Student Services / Special Education

Code	Category	2024- 2025 Staffing	2024-2025 Budget	2025- 2026 Staffing	2025-2026 Budget	\$ Change	% Change
	PERSONNEL*						
2100	Student Services Director	1.0	\$159,275	1.0	\$163,220	\$3,945	2.5%
2100	Student Services Secretary	1.0	\$74,870	1.0	\$76,741	\$1,871	2.5%
2100	Student Services Data Admin		\$0		\$0	\$0	NM
2300	Student Services Extended Services		\$18,000		\$18,450	\$450	2.5%
	Subtotal PERSONNEL*	2.0	\$252,145	2.0	\$258,411	\$6,266	2.5%
	OPERATING EXPENSES						
2100	Legal Fees		\$28,355		\$28,355	\$0	0.0%
2100	Administrative Expenses & Travel		\$2,500		\$2,000	(\$500)	-20.0%
2300	Contracted Provider Services		\$250,000		\$300,000	\$50,000	20.0%
2300	Summer Program		\$79,000		\$96,000	\$17,000	21.5%
2400	SPED Equipment & Supplies		\$23,100		\$21,600	(\$1,500)	-6.5%
2720	Student Services Testing		\$13,000		\$13,500	\$500	3.8%
3300	OOD & Homeless Transportation		\$781,512		\$646,130	(\$135,382)	-17.3%
9100	Tuition Out of District		\$1,098,479		\$1,048,479	(\$50,000)	-4.6%
	Subtotal OPERATIONS		\$2,275,946		\$2,156,064	(\$119,882)	-5.3%
	TOTAL		\$2,528,091		\$2,414,475	(\$113,616)	-4.5%

**Special Education instructional staff budgeted at individual school level*

Districtwide (Including Administration, Facilities, and Non-Instructional Operations)

Code	Category	2024-2025 Staffing	2024-2025 Budget	2025-2026 Staffing	2025-2026 Budget	\$ Change	% Change
PERSONNEL							
1110	School Committee Secretary		\$7,100		\$7,100	\$0	0.0%
1210	Superintendent	1.00	\$225,695	1.00	\$231,337	\$5,642	2.5%
1210	Central Office Secretary	1.00	\$72,493	1.00	\$74,305	\$1,812	2.5%
1410	Business Manager	1.00	\$170,751	1.00	\$181,233	\$10,482	6.1%
1410	Treasurer	0.20	\$30,750	0.20	\$31,518	\$768	2.5%
1410	Business Office	4.00	\$323,469	4.00	\$328,570	\$5,101	1.6%
1450	Network Administrator	1.00	\$120,612	1.00	\$125,627	\$5,015	4.2%
1450	Data Analyst	1.00	\$93,824	1.00	\$96,170	\$2,346	2.5%
1450	Computer Technician	1.00	\$65,664	1.00	\$67,306	\$1,642	2.5%
4200	Facilities Manager	1.00	\$122,495	0.00	\$0	(\$122,495)	-100.0%
4200	Facilities/Maintenance Staff	1.00	\$73,860	1.50	\$98,140	\$24,280	32.9%
3200	Nurse Substitutes		\$10,000		\$10,000	\$0	0.0%
3300	Transportation Admin Asst	0.25	\$14,981	0.25	\$18,856	\$3,875	25.9%
3600	Emergency Response Liaison		\$3,000		\$3,000	\$0	0.0%
5500	Crossing Guards		\$1,500		\$1,500	\$0	0.0%
	Subtotal PERSONNEL	12.45	\$1,336,193	11.95	\$1,274,662	(\$61,531)	-4.6%
OPERATING EXPENSES							
1000	Administrators' Prof. Dev.		\$13,500		\$12,700	(\$800)	-5.9%
1110	School Committee Expenses		\$21,900		\$19,200	(\$2,700)	-12.3%
1210	Office Supplies & Postage		\$12,000		\$13,000	\$1,000	8.3%
1210	District Admin. Contracted Services		\$65,000		\$100,200	\$35,200	54.2%
1410	Admin. Software & Support		\$97,800		\$145,540	\$47,740	48.8%
1430	Legal Services		\$65,000		\$65,000	\$0	0.0%
1450	Technology Equipment		\$53,618		\$14,371	(\$39,247)	-73.2%
1450	Technology Contracted Services		**		\$18,200	(\$18,200)	#DIV/0!
1450	Technology Software		**		\$146,000	(\$146,000)	#DIV/0!
3200	School Physician		\$3,000		\$3,000	\$0	0.0%
3200	Nurses' Professional Development		\$500		\$500	\$0	0.0%
3200	Nurses' Supplies		\$5,000		\$5,200	\$200	4.0%
3300	Transportation Contracted Services		\$315,348		\$340,000	\$24,652	7.8%
3600	School Security Contracted		\$69,500		\$73,000	\$3,500	5.0%
3600	School Security Licenses		\$0		\$11,000	\$11,000	#DIV/0!
4110	Custodial Supplies		\$68,000		\$66,000	(\$2,000)	-2.9%
4200	Bldg & Grds Maintenance-Memorial		\$39,200		\$54,000	\$14,800	37.8%
4200	Bldg & Grds Maintenance-Essex		\$81,000		\$83,000	\$2,000	2.5%
4200	Bldg & Grds Maintenance-MERMHS		\$136,500		\$131,500	(\$5,000)	-3.7%
4210	Contracted Services		\$556,668		\$560,336	\$3,668	0.7%
4220	Repair Services		\$96,000		\$100,000	\$4,000	4.2%
4220	Capital Repairs		\$68,000		\$68,000	\$0	0.0%
5100	Essex Regional Retirement		\$793,577		\$792,074	(\$1,503)	-0.2%
5200	Health & Life Insurance - Active		\$2,939,350		\$3,843,833	\$904,483	30.8%
5250	Health & Life Insurance - Retirees		\$1,233,325		\$1,391,728	\$158,403	12.8%
	(Offset: School Choice Funding)***		(\$500,000)		(\$500,000)	\$0	0.0%
	(Offset: OPEB reduction)		(\$150,000)		(\$150,000)	\$0	0.0%
5250	OPEB Trust Contribution		\$692,725		\$761,998	\$69,273	10.0%
5260	Medicare Expense		\$273,489		\$289,672	\$16,183	5.9%
5200	Other Insurance		\$267,000		\$280,000	\$13,000	4.9%
	School Choice Sending Assmt		\$100,000		\$100,000	\$0	0.0%
	Subtotal OPERATIONS		\$7,417,000		\$8,839,052	\$1,422,052	19.2%
	TOTAL		\$8,753,193		\$10,113,714	\$1,360,521	15.5%

** New account grouping - previously included within different categories in 2024-2025 budget

*** General Fund expenditure offset by annual School Choice funding.

Staffing Report - Two Year	2024-2025 Staffing						2023-2024 Staffing					
	Essex	Memorial	Middle	High	District	Totals	Essex	Memorial	Middle	High	District	Totals
Teachers & Professional Staff												
General Education Content Teacher	12.00	13.00	15.00	30.60		70.60	12.00	13.00	15.00	32.00		72.00
General Education Specialist Teacher	3.65	4.00	5.30	5.10		18.05	3.30	4.35	5.90	4.50		18.05
Student Services Teachers	3.75	3.75	1.25	0.25		9.00	2.50	2.50	0.50	0.50		6.00
Special Education Teachers	4.00	12.00	9.00	5.00		30.00	4.00	12.80	9.20	5.00		31.00
SPED Team Chair	0.50	0.50	0.50	0.50		2.00	0.40	0.60	0.40	0.60		2.00
Therapists	0.27	1.80	1.17	0.57		3.80	1.27	1.30	1.40	0.80		4.77
Counselors & Psychologists	1.40	1.60	1.40	5.60		10.00	1.40	1.60	1.60	5.40		10.00
Nurse	1.00	1.00	0.00	1.00		3.00	1.00	1.00	0.40	0.60		3.00
	26.57	37.65	33.62	48.62	0.00	146.45	25.87	37.15	34.40	49.40		146.82
Paraprofessional												
Special Education	6.00	16.00	6.00	7.00		35.00	6.00	12.00	5.40	7.00		30.40
General Education	2.50	2.50	0.50	1.50		7.00	2.00	2.00	0.00	2.00		6.00
	8.50	18.50	6.50	8.50	0.00	42.00	8.00	14.00	5.40	9.00		36.40
School Leadership & Admin Support												
Principal	1.00	1.00	1.00	1.00		4.00	1.00	1.00	1.00	1.00		4.00
Dean			1.00	1.00		2.00			1.00	1.00		2.00
Athletic Director				0.60		0.60				0.60		0.60
Administrative Assistants	1.00	1.00	1.00	2.50		5.50	1.00	1.00	1.00	2.50		5.50
	2.00	2.00	3.00	5.10	0.00	12.10	2.00	2.00	3.00	5.10		12.10
Districtwide Leadership & Support Staff												
Superintendent					1.00	1.00					1.00	1.00
Directors					3.00	3.00					3.00	3.00
Facilities				1.00	2.00	3.00					3.00	3.00
Business Office Professional Support					4.20	4.20					4.20	4.20
Technology					3.00	3.00					3.00	3.00
Administrative Assistants					2.50	2.50					2.50	2.50
				1.00	15.70	16.70					16.70	16.70
Staff Totals												
Total Staffing - All Funds	37.07	58.15	43.12	63.22	15.70	217.25	35.87	53.15	42.80	63.50	16.70	212.02
Less: Revolving /Grant Funded Positions	-0.40	-12.75	-4.00	-2.00	-0.25	-19.40						-18.80
Total Staffing - Operating Budget	36.67	45.40	39.12	61.22	15.45	197.85						193.22

(Revised 4.15.25) **Note:** Total Staffing inclusive of positions funded by both the operating budget and grants.

2024-2025 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	70.60		70.60	2305	
General Education Specialist Teacher	18.05		18.05	2305/2340	
Student Services Teachers	8.60	0.40	9.00	2305	Title I
Special Education Teachers	25.25	4.75	30.00	2310	PreK Revolving Act. / IDEA Grant
SPED Team Chair	2.00		2.00	2315	
Therapists	3.80		3.80	2320	
Counselors & Psychologists	10.00		10.00	2710 / 2800	
Nurse	3.00		3.00	3200	
Paraprofessional					
Special Education	21.00	14.00	35.00	2330	PreK Revolving Fund / IDEA
General Education	7.00		7.00	2330	
School Leadership & Admin Support					
Principal	4.00			2210	
Dean	2.00			2210	
Athletic Director	0.60			3510	
Administrative Assistants	5.50			2210	
Districtwide Leadership & Support Staff					
Superintendent	1.00			1210	
Directors	3.00			1410/2110	
Facilities	3.00			4110/4220	
Business Office Professional Support	4.20			1410	
Technology	3.00			1450	
Administrative Assistants	2.25	0.25		1210/1410/2110	Facilities Revolving Account
Totals	197.85	19.40	217.25		

FY26 Capital Plan

Middle / High School

Position/Item	Cost	Funding Source			Priority	Rationale
		Small Cap Operating	EOY	Stabilization		
Small Cap - Operating Budget Annual Request						
HS/MS Fitness Room Equipment	\$10,000	\$10,000			High	Replacement of Cardio Equipment
Hot Water Issue Investigation HS/MS	\$7,000	\$7,000			High	Hot water issue in cold water lines. Bring in plumber for one week to investigate and diagnose
HS/MS Camera Addition/Replacement	\$10,000	\$10,000			High	Addition of cameras where we do not have coverage and replacement of older cameras
HS Roof Power Washing	\$4,000	\$4,000			Medium	To maintain roof membrane
HS Memorial Staining Front Entrance Arches	\$3,000	\$3,000			Medium	Bi-annual staining of arches
MS Floor Pod Carpeting Replacement	\$8,000	\$8,000			Medium	Final year of 3 year project
Press Box Upgrades	\$5,000	\$5,000			Medium	New windows/sound system and potential addition of roof hatch
Microphone & neatbar set up	\$6,000	\$6,000			Medium	Set-up for SC meetings in Learning Commons
Large Cap - Multi Year Capital Plan						
Sound Amplification System	\$20,000			\$20,000	Medium	Outfit the high school with sound amplification devices and sound panels for students with hearing impairments. Three year phase in plan.
Carpeting: Learning Commons & Central Office	\$75,000			\$75,000	Medium	Capital Plan FY26
Carpeting: Auditorium	\$32,500			\$32,500	Medium	Capital Plan FY26
First Floor Wall panel replacements	\$130,000			\$130,000	Medium	Capital Plan FY26
Water Heater	\$40,000			\$40,000	Medium	Defered FY25
Envelope repairs	\$20,930			\$20,930	Medium	Capital Plan FY26
Energy Recovery Wheel Replacement	\$100,000			\$100,000	Medium	Capital Plan FY26
Auditorium Sound System Upgrade	\$90,000			\$90,000	Medium	Co-Funded by FOMEPA donation and funded system assessment implementation plan
IT Upgrade: Switch / AC Unit Replacements IT Closet	\$100,000			\$100,000	Med/High	Planned for FY26 - Moving project up to take advantage of E-Rate funding. Anticipate 40% reimbursement of switch costs.
Tennis Courts Resurfacing	\$50,000			\$50,000	Medium	Capital Plan FY26
Resurfacing MSHS Basketball Court	\$40,000			\$40,000	Medium	Capital Plan FY26
	\$751,430	\$53,000	\$0	\$698,430		

Essex Elementary School

Position/Item	Cost	Funding Source			Priority	Rationale
		Small Cap Operating	EOY	Stabilization		
Small Cap - Operating Budget Annual Request						
Autosclubber for Essex Elemenary	\$6,500	\$6,500			Medium	Replacement of 10 year old scrubber
Large Cap - Multi Year Capital Plan						
Paving: Play area, parking & driveway	\$25,000			\$25,000		
Hot water tank/boiler	\$32,500			\$32,500		
	\$64,000	\$6,500	\$0	\$57,500		

Memorial School

Position/Item	Cost	Funding Source			Priority	Rationale
		Small Cap Operating	EOY	Stabilization		
Large Cap - Multi Year Capital Plan						
Memorial School Shades	\$25,000			\$25,000	High	Shades for main office, 2nd floor project room and side lights of all classrooms
	\$25,000	\$0	\$0	\$25,000		
Total of FY26 Capital Expenditures	\$840,430	\$59,500	\$0	\$780,930		
		Small Cap Operating	EOY	Stabilization		

Capital Budget

In addition to the Operating Budget, MERSD also has an annual Capital Budget comprised of debt payments for capital items. These costs are excluded from the limitations of Proposition 2 ½ as approved by voters in both Towns at the time of the respective projects. These costs are assessed as separate capital assessments to our member towns based on formulas in the Regional Agreement. The formula is based 50% on the EQV or equalized valuation of each town and the other 50% is based on the population of each town based on the most recent U.S. Census.

Middle School High School

In 2006, voters authorized borrowing of up to \$49 million to fund construction of the new Middle School High School (MSHS). The final cost to taxpayers was \$32 million as grants from the Massachusetts School Building Authority (MSBA) of \$17 million funded approximately 35% of the project budget. This contribution, combined with more favorable borrowing rates, resulted in a tax impact that is about half of what was predicted when the debt exclusion was voted. In 2017 and again in 2020, MERSD used its strong bond rating (AA+ according to S&P, one step below the highest possible AAA rating) to refinance its debt, saving taxpayers an additional \$2 million over the remaining life of the bonds.

Manchester Memorial Elementary School

In the fall of 2018, voters approved a \$52 million project budget for the replacement of the Manchester Memorial Elementary School (MMES), with an estimated reimbursement from MSBA of \$12 million. In 2019, MERSD raised \$35 million of this total, followed by \$3.5 million in 2021, with bonds to be repaid over 30 and 20 years, respectively. At the current time there is one bond anticipation note that will need to be permanently bonded once the project is closed out by the Massachusetts School Building Authority and final reimbursement for the project is received.

FY26 Capital (Debt) Budget	FY25	FY26	Increase/ (Decrease)	
			\$	%
Principal on Long-term Debt	\$2,455,000.00	\$2,455,000.00	0.00	0.0%
Interest on Long-term Debt	\$1,542,763.44	\$1,443,063.00	(99,700.44)	-6.5%
Bond Anticipation Note Interest	\$65,000.00	\$65,000.00	0.00	0.0%
Total Capital Debt Expense	\$4,062,763.44	\$3,963,063.00	(99,700.44)	-2.5%

** Amounts net of any amortized bond premium applied to off-set payments due*

FY26 Capital Assessments:	Manchester	Essex	Total
Long Term Debt	2,602,225.43	1,282,788.00	3,885,013.43
Bond Anticipation Note	43,156.82	21,843.18	65,000.00
Total FY26 Capital Assessments	2,645,382.25	1,304,631.18	3,950,013.43

Manchester Essex Regional School District

FY26 Capital Budget

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	\$ Increase/ (Decrease)	%
REVENUE								
Manchester (Capital Budget)	\$2,926,954	\$2,851,524	\$3,007,431	\$2,787,440	\$2,720,907	\$2,645,382	(\$75,525)	-2.7%
Essex (Capital Budget)	\$1,442,096	\$1,405,292	\$1,483,892	\$1,374,531	\$1,341,856	\$1,304,631	(\$37,225)	-2.7%
Total Assessments:	\$4,369,050	\$4,256,815	\$4,491,323	\$4,161,971	\$4,062,763	\$3,950,013	(\$112,750)	-2.7%
Premium from Sale of BANS		\$11,752						
Premium from Sale of Bonds	\$398,345	\$361,922	\$0	\$0	\$0	\$0	\$0	0.0%
Reserve for Reduction of Future Debt	\$15,272	\$15,272	\$15,272	\$13,049	\$13,049	\$13,049	(\$0)	0.0%
Total Other Financing Sources:	\$413,617	\$388,946	\$15,272	\$13,049	\$13,049	\$13,049	(\$0)	0.0%
TOTAL REVENUE	\$4,782,667	\$4,645,761	\$4,506,596	\$4,175,020	\$4,075,812	\$3,963,062	(\$112,750)	-2.7%
EXPENSES								
Long Term Debt Principal	\$2,535,000	\$2,485,000	\$2,650,000	\$2,455,000	\$2,455,000	\$2,455,000	\$0	0.0%
Long Term Debt Interest	\$1,848,602	\$1,787,088	\$1,830,668	\$1,668,563	\$1,555,812	\$1,443,063	\$112,750	6.8%
BAN Interest			\$25,928	\$51,457	\$65,000	\$65,000	\$0	0.0%
BAN Issuance Costs		\$10,345					\$0	#DIV/0!
Bond Issuance Costs		\$86,519					\$0	#DIV/0!
Reserve for Reduction of Future Debt							\$0	#DIV/0!
Other	\$53,345		\$0		\$0	\$0	\$0	0.0%
TOTAL EXPENSE	\$4,436,947	\$4,368,951	\$4,506,596	\$4,175,020	\$4,075,812	\$3,963,063	(\$112,750)	-2.7%

PROJECT	
Middle School High School (\$14.853M)	
Annual Debt Service	\$1,234,988.00
Less: Bond Premium	\$8,968.44
Amount Assessed to Towns	\$1,226,019.56
Payments scheduled through	FY 2033
Town	Assessment Amount
Manchester	\$822,909.04
Essex	\$403,110.52

PROJECT	
Middle School High School (\$2.155M)	
Annual Debt Service	\$262,750.00
Less: Bond Premium	\$4,080.62
Amount Assessed to Towns	\$258,669.38
Payments scheduled through	FY2030
Town	Assessment Amount
Manchester	\$173,161.69
Essex	\$85,507.69

PROJECT	
Memorial Elementary School (\$32M)	
Annual Debt Service	\$2,155,500.00
Payments scheduled through	FY 2049
Town	Assessment Amount
Manchester	\$1,442,961.78
Essex	\$712,538.22

PROJECT	
Memorial Elementary School (\$3.23M)	
Annual Debt Service	\$244,825.00
Payments scheduled through	FY 2042
Town	Assessment Amount
Manchester	\$163,164.67
Essex	\$81,660.33

PROJECT	
Memorial Elementary School (Bond Anticipation Notes)	
Interest Payment Due (Estimated)	\$65,000.00
Town	Assessment Amount
Manchester	\$43,156.82
Essex	\$21,843.18

Manchester Essex Regional School District

District Grants: FY25 Current Grants / FY26 Projections

The summary below shows current 2024-2025 Federal and State Grants. The budget is developed on the assumption that current grants are again awarded to the district at the same funding levels as the current year.

For all personnel costs, we assume level funding within all grants. Grants change from year to year, and therefore it is the non-personnel lines that are adjusted to balance to the final grant awards that are not made until the beginning of the new fiscal year. Included with the overall approved grant budget you'll find a brief description of each grant, including the purpose of the funding and funding source.

Grant: Federal IDEA Entitlement (#240)		
<i>Line</i>	<i>Budget</i>	<i>Grant Description</i>
Administrators	\$ -	The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs. Funds available are intended to serve eligible students with special education services and activities deemed essential for students' success in school. Services and activities supported by this grant for students ages 3 through 21 must ensure compliance with state special education laws and regulations and the Individuals with Disabilities Education Act - 2004 (IDEA-2004).
Professional Salaries	\$ 12,000	
Support Salaries	\$ 328,704	
Contracted Services	\$ 24,126	
Supplies	\$ 8,208	
Travel	\$ -	
Fringe Benefits	\$ -	
Grant Total:	\$ 373,038	

Grant: Early Childhood Entitlement (#262)		
<i>Line</i>	<i>Budget</i>	<i>Grant Description</i>
Administrators	\$ 6,778	The Early Childhood Special Education Allocation (ECSE) Grant provided funds to school districts and charter school districts to build capacity and to ensure that eligible 3, 4, and 5 year-old children with disabilities are appropriately identified as eligible for special education and receive developmentally appropriate special education and related services designed to meet their individual needs in accordance with the Individuals with Disabilities Education Act - 2004 (IDEA-2004) and Massachusetts Special Education laws and regulations. Early Childhood Special Education Allocation Grant (Fund Code 262) funds are awarded to public school districts with approved program plans for special education.
Professional Salaries	\$ -	
Support Salaries	\$ -	
Contracted Services	\$ -	
Travel	\$ -	
Supplies	\$ 1,924	
Fringe Benefits	\$ 610	
Grant Total:	\$ 9,312	

Grant: Federal Title I Entitlement (#305)		
Line	Budget	Grant Description
Administration	\$ 2,000	Title I, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to help low-achieving students in high-poverty schools meet the state's academic standards. The Title I, Part A grant program also supports implementation of Massachusetts' District Standards and Indicators and the state's high priority strategies for increasing student achievement; in so doing the program serves to strengthen the capacity of school districts to educate the Commonwealth's neediest children. A district is eligible to receive funds based on criteria established by the United States Department of Education (ED).
Professional Salaries	\$ -	
Support Salaries	\$ -	
Contracted Services	\$ 49,000	
Travel	\$ -	
Supplies	\$ 1,666	
Fringe Benefits	\$ -	
Grant Total:	\$ 52,666	

Grant: Federal Title IIA Improving Ed. Quality (#140)		
Line	Budget	Grant Description
Administrators	\$ -	The purpose of this federal grant program is to increase student achievement through comprehensive district initiatives that focus on the preparation, training, recruitment, and retention of effective educators. The goal is to improve the overall effectiveness of all educators, making those activities that focus on educator effectiveness a high priority. After conducting a needs assessment, districts may implement activities that have been based on a review of scientifically based research and address their needs in the areas of professional development, recruitment, preparation, and support.
Professional Salaries	\$ 19,500	
Support Salaries	\$ -	
Contracted Services	\$ -	
Travel	\$ -	
Supplies	\$ 929	
Fringe Benefits	\$ -	
Grant Total:	\$ 20,429	

Grant: Federal Title IV Student Support and Academic Enrichment (#309)		
Line	Budget	Grant Description
Administrators	\$ -	Title IV, Part A of the federal Elementary and Secondary Education Act (ESEA), provides supplemental resources to local school districts to build capacity and ensure that all students have access to a high quality educational experience.
Professional Salaries	\$ -	
Support Salaries	\$ -	
Contracted Services	\$ 10,000	
Travel	\$ -	
Supplies/Materials	\$ -	
Fringe Benefits	\$ -	
Grant Total:	\$ 10,000	

Manchester Essex Regional School District

Revolving Accounts Summary

The summary below shows projected revenues and expenses for each district Revolving Account, in addition to a brief description of the statutory authority by which the School Committee has established these accounts. Revolving accounts are for use with programs that generate revenues that are then used to offset that or other district wide programming. This is reflective of current accounts with their beginning balances as of 7/1/2024 along with projected balances for the end of this year, which would be available for use along with additional revenues in fiscal year 2026.

Account: School Lunch		
Budget Line	Amount	Description
Beginning Balance	\$ 102,212	This account, established under the authority of Chapter 548 of the Acts of 1948 is used for the operation of the Food Services program. All revenues, including lunch sales, Federal subsidies, and State subsidies are deposited into this account. All costs for our outsourced food service operations are paid out of this fund. Kitchen equipment repair and maintenance costs are also being charged to this fund.
Receipts	\$ 630,000	
Contracted Services	\$ (618,000)	
Equipment & Maintenance	\$ (16,000)	
Projected End of Year Balance:	\$ 98,212	

Account: School Choice		
Description	Budget Amount	Description
Beginning Balance	\$ 278,135	This account, established under the authority of MGL Chapter 71, § 12B, is the depository for all receipts from the State for students attending the district through the School Choice program. Expenditures from this account are unrestricted. The funds are used to support health insurance costs and cover the costs of out of district costs associated with the School Choice program. The beginning balance is due to a large reimbursement being received on June 30th of <u>each year</u> . This receipt is applied to the following years costs as this is a cyclical timing issue that occurs each year.
Revenues	\$ 1,125,000	
Health Insurance Offset	\$ (500,000)	
Out of District Tuitions & Transportation	\$ (625,000)	
Other	\$ -	
Projected End of Year Balance:	\$ 278,135	

Account: Preschool Tuition		
Description	Budget Amount	Description
Beginning Balance	\$ 1,957	This account, established under the authority of MGL Chapter 71, § 26C, is the depository for all receipts from Tuitions for the District wide Preschool programs. Expenditures from this account are restricted to use for this program alone. Spending is primarily for salaries and detailed by category and line to the left. There are some supplies for the program purchased through this account.
Receipts	\$ 320,040	
Professional Salaries	\$ (238,719)	
Paraprofessionals Salaries	\$ (71,409)	
Supplies & Materials	\$ (10,000)	
	\$ -	
Projected End of Year Balance:	\$ 1,869	

Account: School Building Use		
<i>Description</i>	<i>Budget Amount</i>	<i>Description</i>
Beginning Balance	\$ 294,554	This account, established under the authority of MGL Chapter 71, § 71E, is the depository for all receipts from groups and individuals who rent district facilities for non-district use. Use is restricted to maintenance and improvement of district facilities. Salaries for custodial coverage for rental events are paid for and budgeted from this fund. This fund will be used to meet some small facilities capital needs.
Receipts	\$ 42,000	
Expenditures (custodial OT)	\$ (35,000)	
	\$ -	
	\$ -	
	\$ -	
Projected End of Year Balance:	\$ 301,554	

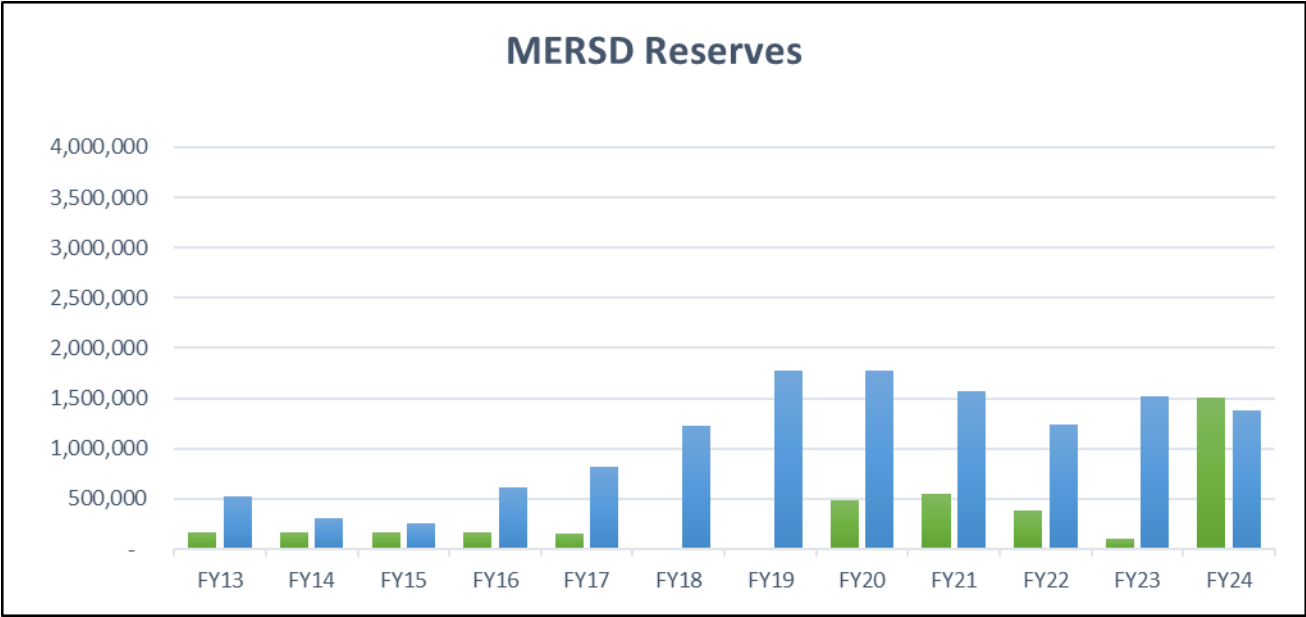
Account: Athletic User Fees		
<i>Description</i>	<i>Budget Amount</i>	<i>Description</i>
Beginning Balance	\$ 665	This account, established under the authority of MGL Chapter 71, § 47, is the depository for all funds collected via student fees for Athletics. Funds are available for general use, but are used entirely towards Athletics. This fund also houses the funds raised by the sponsorship banner program implemented in 2024. This program is intended to fund small capital needs of the athletics program.
Receipts	\$ 279,000	
Contract Services	\$ (64,000)	
Transportation	\$ (125,000)	
Supplies & Materials	\$ (70,000)	
Rentals (Sailboats, Pool, etc.)	\$ (20,000)	
	\$ -	
Projected End of Year Balance:	\$ 665	

Account: Special Education Tuition-In		
<i>Description</i>	<i>Budget Amount</i>	<i>Description</i>
Beginning Balance	\$ 183,921	This account, established under the authority of MGL Chapter 71, § 71F, is the depository for all receipts from non-resident students attending a district specialized program. Funds are restricted to the operating costs of the Special Education program, and are currently used to offset other tuitioned out students.
Receipts	\$ 239,000	
Expenditures (Out of District Tuitions)	\$ (260,000)	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
Projected End of Year Balance:	\$ 162,921	

MERSD at a Glance

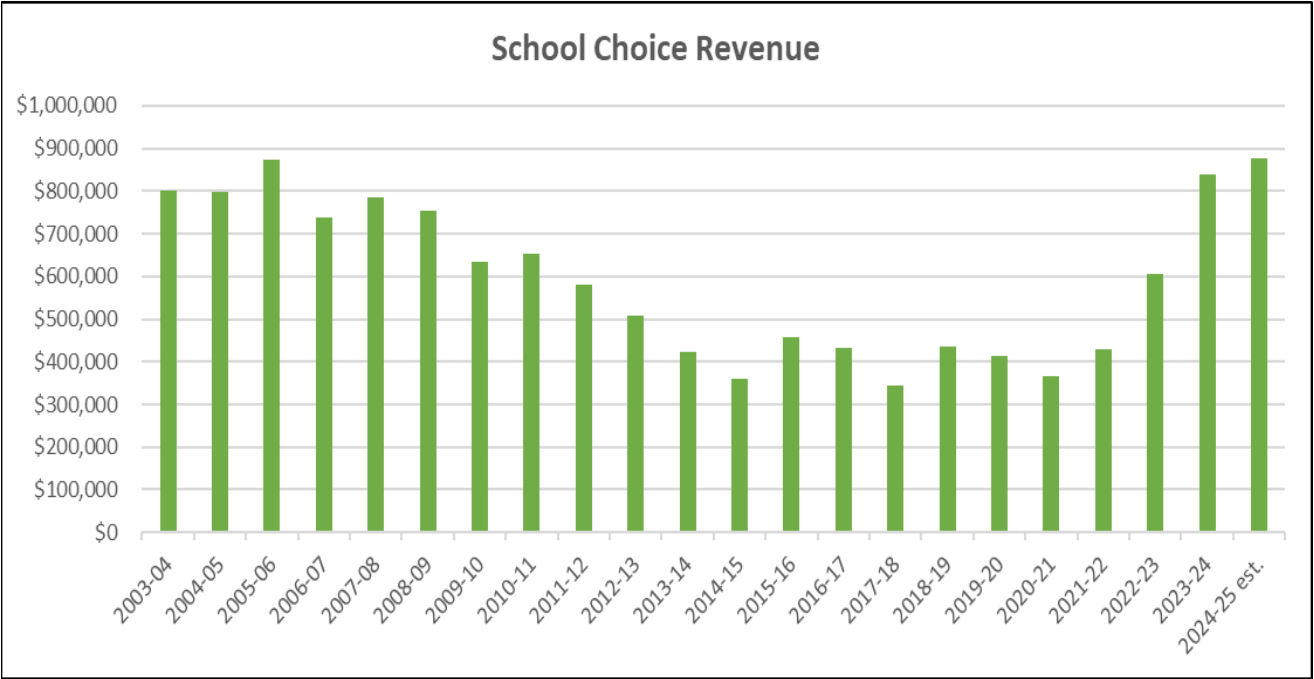
District Overview	
<p>Enrollment:*</p> <ul style="list-style-type: none"> Total Students = 1,211 <ul style="list-style-type: none"> Resident Population = 1,127 Tuition-In = 5 School Choice-In = 76 School Choice In-Out of District = 3 	<p>Operations:</p> <ul style="list-style-type: none"> Academic Teaching & Learning Special Education Social Services: Counseling, Health, Home Health, Homeless & Interagency Support Early Childhood Network & Instructional Technology Management Facilities Management Food Services Transportation HR Management Financial Services
<p>Per Pupil Expenditure: **</p> <ul style="list-style-type: none"> MERSD Per Pupil Expenditure = \$25,092 State Avg. Per Pupil Expenditure = \$21,885 <p><i>** based on most recent DESE data from 2023</i></p>	
<p>Active Faculty & Staff (from all funding sources):</p> <ul style="list-style-type: none"> Teacher & Professional Staff = 146.45 Other Support Staff = 42 12 Month Administrative, Clerical & Plant = 12.10 Districtwide Leadership & Support Staff = 16.7 	
<p>Average Teacher's Salary: ***</p> <ul style="list-style-type: none"> Average MERSD Teacher Salary = \$88,536 Average State Teacher Salary = \$86,118 <p><i>*** Based on most recent DESE data from 2021</i></p>	<p>Facilities:</p> <ul style="list-style-type: none"> School Sites = 3 Athletic Sites = 4

* Updated 4/17/25 to expand breakout of student groups that make up total enrollment.



Reserve Balances	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Stabilization	\$ 161,448	\$ 161,448	\$ 151,948	\$ -	\$ -	\$ 489,109	\$ 552,201	\$ 388,592	\$ 98,335	\$1,503,756
E & D	\$ 423,695	\$ 776,412	\$ 818,155	\$1,232,095	\$1,776,015	\$1,778,391	\$1,577,082	\$1,235,875	\$1,513,998	\$1,376,570

(FY18 and FY19 had a \$0 balance in the Stabilization Fund.)



Reserves & OPEB Trust

Fund	7/1/2024 Balance	Anticipated Decreases / Uses	Expected Increases	Anticipated Balance 6/30/25	Anticipated Balance 6/30/26	Notes
Excess & Deficiency						
E&D - estimated certified balance	\$1,376,570					
Use: Funding for FY26 Budget, used \$350k for FY25 budget		-\$600,000				
Projected Ending Balance 6/30/25				\$776,570	TBD	Any balance unused will become part of the following year's certified figure
Stabilization Fund						
Stabilization Fund - Beginning Balance	\$1,503,756					
Interest Earnings FY25			\$40,000			
Use: Feasibility Study Essex Elementary		-\$500,000				
Use: Network Switch Upgrade		-\$110,970				
Use: FY25 Capital Plan Items		-\$100,000				
Projected Ending Balance 6/30/25				\$832,786		Any balance unused will roll into the following year
Interest Earnings FY26			\$30,000			
Use: FY26 Capital Plan items		-\$680,930				
Projected Ending Balance 6/30/2026					\$181,856	Projected for 6/30/2026
Total Reserve Balances	\$2,880,326	-\$1,991,900	\$70,000	\$1,609,356	\$181,856	

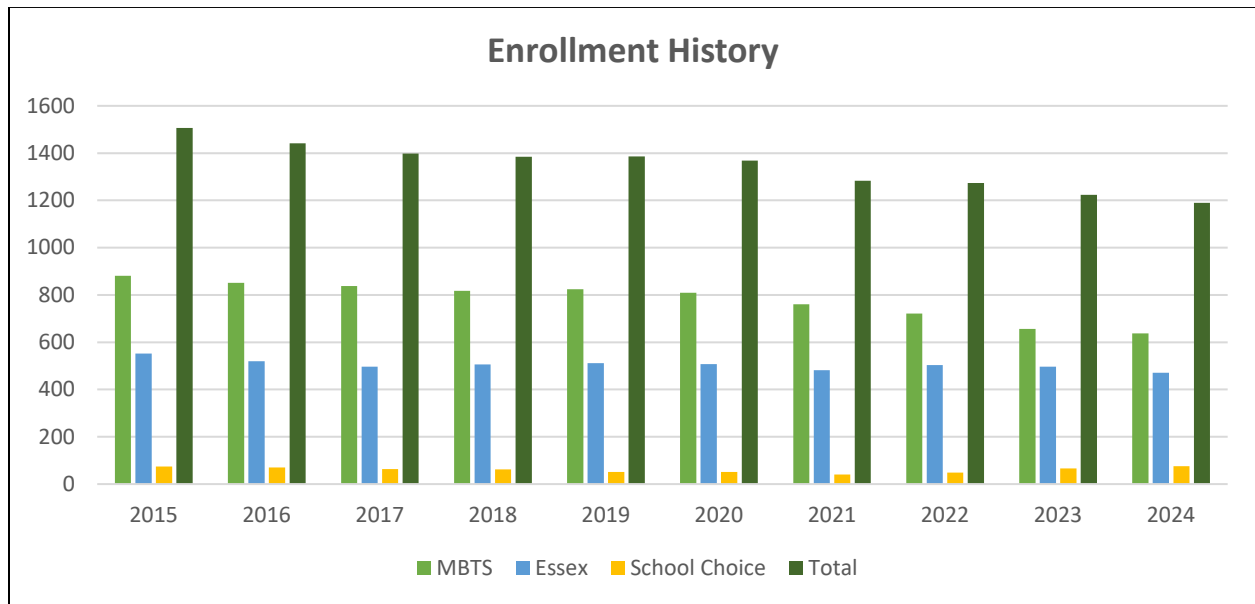
Fund	7/1/2024 Balance	Anticipated Decreases / Uses	Expected Increases	Anticipated Balance 6/30/25	Anticipated Balance 6/30/26	Notes
OPEB Trust						
OPEB Fund - Beginning Balance	\$5,895,657					
Investment Earnings FY25			\$750,000			
District Contribution per META Agreement			\$650,000			
Projected Ending Balance 6/30/25				\$7,295,657		OPEB unfunded liability remaining balance as of 7/1/24 is \$21.7 million
Investment Earnings FY26			\$750,000			
District Contribution per META Agreement			\$790,000			
Projected Ending Balance 6/30/26					\$8,835,657	Projected for 6/30/2026
Total OPEB Trust	\$5,895,657	\$0	\$2,940,000	\$7,295,657	\$8,835,657	

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 In-District	Growth Rate	School Choice In	SPED Tuition In	SPED Out of District	School Choice Out	Resident Total	Resident Growth
2008-09	19	100	106	97	98	106	115	113	106	107	107	109	102	97	1,382	1.6%	142	0	26	14	1266	2.3%
2009-10	40	109	101	110	104	100	107	122	116	109	117	110	110	102	1,457	5.4%	125	0	25	13	1357	7.2%
2010-11	34	110	116	115	116	108	108	110	127	113	123	113	116	109	1,518	4.2%	121	0	21	10	1418	4.5%
2011-12	35	99	112	124	122	122	113	109	118	125	121	126	110	113	1,549	2.0%	111	0	23	8	1461	3.0%
2012-13	26	106	108	116	129	126	126	117	112	116	125	125	116	114	1,562	0.8%	96	0	21	9	1487	1.8%
2013-14	20	99	115	109	113	130	130	126	119	110	118	116	115	112	1,532	-1.9%	80	0	29	12	1481	-0.4%
2014-15	19	81	108	117	116	117	133	132	124	120	101	111	115	113	1,507	-1.6%	74	0	24	10	1457	-1.6%
2015-16	17	62	84	106	119	115	121	133	132	119	111	99	108	115	1,441	-4.4%	71	0	24	10	1394	-4.3%
2016-17	12	70	67	88	112	122	115	124	132	131	115	103	98	109	1,398	-3.0%	66	0	17	9	1349	-3.2%
2017-18	11	76	81	73	92	115	123	117	124	130	131	114	100	98	1,385	-0.9%	64	0	20	11	1341	-0.6%
2018-19	10	74	82	85	80	98	118	127	113	127	129	123	113	107	1,386	0.1%	52	0	18	14	1352	0.8%
2019-20	12	83	75	86	91	79	103	118	128	111	124	127	121	110	1,368	-1.3%	51	0	21	15	1338	-1.0%
2020-21	12	56	78	72	84	86	73	102	113	128	96	116	123	123	1,262	-7.7%	38	0	20	16	1244	-7.0%
2021-22	20	66	82	83	82	88	96	77	97	109	113	93	121	123	1,250	-1.0%	47	0	22	14	1225	-1.5%
2022-23	33	73	74	84	86	81	91	99	80	104	93	114	86	123	1,221	-2.3%	63	0	17	12	1175	-4.1%
2023-24	37	76	78	77	87	90	81	93	98	83	106	92	112	89	1,199	-4.1%	64	4	22	10	1153	-1.9%
2024-25	39	67	78	82	74	87	92	85	97	97	86	105	89	112	1,190	-2.5%	76	5	18	14	1127	-2.3%

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

(CORRECTION 1/29/25 - Revised to include Sped Tuition-In and Sped Out of District to correctly arrive at resident growth rate. Updated in Adopted Budget Book 4/17/25)



Enrollment Breakdown	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Enrollment	1,507	1,441	1,398	1,385	1,386	1,368	1,283	1,273	1,223	1,190
MBTS	58%	59%	60%	59%	59%	59%	59%	57%	54%	54%
Essex	37%	36%	35%	37%	37%	37%	38%	40%	41%	40%
School Choice	5%	5%	5%	4%	4%	4%	3%	4%	5%	6%
Total Enrollment	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Per Pupil Expenditure Comparison

From Department of Elementary and Secondary Education - FY23 Figures

DART* District	Total Enrollment #	Per Pupil Expenditures
Berlin-Boylston	1122	\$18,890
Cohasset	1438	\$23,212
Douglas	1249	\$18,904
Dover-Sherborn	1176	\$24,361
Georgetown	1318	\$19,355
King Philip	1884	\$23,851
Manchester Essex Regional	1242	\$25,092
Masconomet	1611	\$25,648
Millis	1261	\$20,663
Old Rochester	1076	\$21,092
Sutton	1358	\$19,170
State Average		\$21,885

Area Districts	Total Enrollment #	Per Pupil Expenditures
Amesbury	1,981	\$22,944
Beverly	4,801	\$18,530
Danvers	3,384	\$20,798
Georgetown	1,318	\$19,355
Gloucester	3,191	\$21,463
Hamilton-Wenham	1,718	\$23,725
Ipswich	1,663	\$22,925
Lynnfield	2,245	\$19,534
Manchester Essex Regional	1,242	\$25,092
Masconomet	1,611	\$25,648
Newburyport	2,341	\$22,857
North Reading	2,405	\$20,852
Pentucket	2,368	\$19,269
Rockport	769	\$28,196
Triton	2,383	\$23,286
State Average		\$21,885

High Performing Districts	Total Enrollment #	Per Pupil Expenditures
Dover-Sherborn	1,176	\$24,361
Weston	2,048	\$31,012
Manchester Essex Regional	1,242	\$25,092
Wayland	2,801	\$22,420
Concord-Carlisle	1,330	\$26,663
Wellesley	4,235	\$27,591
Littleton	1,794	\$18,430
Hingham	3,858	\$20,833
Acton-Boxborough	5,302	\$20,699
Lexington	6,981	\$25,167
State Average		\$21,885

* DART is a tool administered by DESE (Department of Elementary and Secondary Education) which generates a list of ten comparable school districts based on enrollment characteristics.

Average Teacher Salaries

From Department of Elementary and Secondary Education - FY21 Figures (most recent available)

DART District	Average Teacher Salaries
Berlin-Boylston	\$77,040
Cohasset	\$90,946
Douglas	\$71,763
Dover-Sherborn	\$104,766
Georgetown	\$79,955
King Philip	\$84,845
Manchester Essex Regional	\$88,536
Masconomet	\$107,457
Millis	\$89,148
Old Rochester	\$86,525
Sutton	\$88,901
State Average	\$86,118

Area Districts	Average Teacher Salaries
Amesbury	\$86,626
Beverly	\$84,765
Danvers	\$92,451
Georgetown	\$19,355
Gloucester	\$86,360
Hamilton-Wenham	\$92,031
Ipswich	\$83,657
Lynnfield	\$96,529
Manchester Essex Regional	\$88,536
Masconomet	\$107,457
Newburyport	\$89,540
North Reading	\$84,051
Pentucket	\$80,930
Rockport	\$81,595
Triton	\$84,556
State Average	\$86,118

High Performing Districts	Average Teacher Salaries
Acton-Boxborough	\$91,268
Concord-Carlisle	\$117,960
Dover-Sherborn	\$104,766
Hingham	\$99,261
Lexington	\$94,513
Littleton	\$81,250
Manchester Essex Regional	\$88,536
Wayland	\$105,651
Wellesley	\$100,778
Weston	\$110,901
State Average	\$86,118

*DART is a tool administered by DESE (Department of Elementary and Secondary Education) which generates a list of ten comparable school districts based on enrollment characteristics.

2025-2026 (FY26) TEACHER COUNTS (by FTE)*

		M		CAGS	CAGS+15	PhD/EdD	
	B	B+45	M+15	MM	MM+15	CAGS+30	
Step				M+30	M+45	MMG	Total
						MM+30	
						M+60	
(removed)							
(removed)							
(removed)							
1	1.0	2.0		1.0			4.00
2		4.4	1.0				5.40
3		4.0		1.0			5.00
4		2.0			1.0		3.00
5	0.8	1.8		3.0			5.55
6		2.0		1.0			3.00
7	0.9	2.0			1.0		3.90
8		1.0		1.0		2.0	4.00
9		1.6	1.0	1.0	1.0		4.60
10		1.0	1.0	1.0	1.0	1.0	5.00
11		1.0				3.0	4.00
12		20.0	11.0	20.0	20.0	28.0	99.00
Total	2.7	42.8	14.0	29.0	24.0	34.0	146.45

* Includes 5.15 full-time equivalent (FTE) staff funded by grants and revolving funds

2025-2026 (FY26) SALARY SCHEDULE - UNIT A

		M		CAGS	CAGS+15	PhD/EdD
	B	B+45	M+15	MM	MM+15	CAGS+30
				M+30	M+45	MM+30
						M+60
Step						
1	\$60,259	\$69,505	\$73,256	\$77,005	\$78,702	\$80,276
2	\$62,274	\$72,312	\$76,193	\$80,073	\$81,768	\$83,403
3	\$64,298	\$75,120	\$79,132	\$83,142	\$84,837	\$86,534
4	\$66,388	\$77,927	\$82,069	\$86,211	\$87,935	\$89,694
5	\$68,682	\$80,734	\$85,007	\$89,277	\$91,062	\$92,883
6	\$71,386	\$83,541	\$87,946	\$92,345	\$94,192	\$96,076
7	\$74,092	\$86,351	\$90,883	\$95,411	\$97,319	\$99,265
8	\$76,793	\$89,159	\$93,836	\$98,512	\$100,482	\$102,491
9	\$79,499	\$92,056	\$96,887	\$102,001	\$104,041	\$106,122
10	\$82,197	\$95,048	\$100,035	\$105,317	\$107,423	\$109,571
11	\$84,904	\$98,137	\$103,287	\$108,739	\$110,914	\$113,132
12	\$87,664	\$101,327	\$106,643	\$112,656	\$114,909	\$117,207

Operating Assessment Calculation for FY26

FY26 Instructional Budget	\$19,993,945.00	61.33650%
FY26 Non-Instructional Budget	\$12,603,196.00	38.66350%
Total FY26 Budget before revenue offsets	\$ 32,597,141.00	100.00000%

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General Fund Revenue (With \$600k Use of E&D)	\$ (4,375,286.00)
Total FY26 Budget to be Assessed	\$ 28,221,855.00

Total FY26 Budget to be Assessed	\$ 28,221,855.00
FY26 Instructional Budget (net of revenue)	\$ 17,310,297.75
FY26 Non-Instructional Budget (net of revenue)	\$ 10,911,557.25

		Manchester	Essex	Total
Instructional Costs Apportionment				
FY26 Instructional Costs	\$ 17,310,297.75			
By Avg EQV (25%)	\$ 4,327,574.44	\$ 3,154,133.80	\$ 1,173,440.64	\$ 4,327,574.44
By Avg Enrollment (75%)	\$ 12,982,723.32	\$ 7,466,475.03	\$ 5,516,248.29	\$ 12,982,723.32
Total Instructional Assessment	\$ 17,310,297.75	\$ 10,620,608.83	\$ 6,689,688.93	\$ 17,310,297.75
Non-Instructional Costs Apportionment				
FY26 Non Instructional Costs	\$ 10,911,557.25			
By Avg EQV (25%)	2,727,889.31	1,988,210.25	739,679.06	2,727,889.31
By US Census Population (75%)	8,183,667.93	4,867,793.66	3,315,874.27	8,183,667.93
Total Non Instructional Assessment	10,911,557.25	6,856,003.92	4,055,553.33	10,911,557.25

Combined Assessment - FY26	17,476,612.74	10,745,242.26	28,221,855.00
	61.93%	38.07%	100.00%

Assessment Change - Percentage	0.37%	-0.37%
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FY25 Operating Assessment	\$ 16,339,528.00	\$ 9,889,756.00	\$ 26,229,284.00
FY26 Operating Assessment	17,476,612.74	10,745,242.26	28,221,855.00
Difference: Assessment Increase	1,137,084.74	855,486.26	1,992,571.00
% Increase	6.96%	8.65%	7.60%

FORMULA INPUTS - AVERAGE EQV, AVG ENROLLMENT & POPULATION

Latest Equalized Property Valuations (EQV) By Town					
	FY-24	FY-25	FY-26	Average	
Manchester	\$2,969,651,000	\$2,969,651,000	\$3,598,193,300	\$3,179,165,100	72.88%
Essex	\$1,081,249,700	\$1,081,249,700	\$1,385,759,900	\$1,182,753,100	27.12%
Total	\$4,050,900,700	\$4,050,900,700	\$4,983,953,200	\$4,361,918,200	100.00%
Source:	FY-2022 EQV	FY-2022 EQV	FY-2024 EQV		
Published:	1/25/2023	1/25/2023	1/21/2025		
Student Enrollment By Town					
	Oct. 1, 2022	Oct. 1, 2023	Oct. 1, 2024	Average	
Manchester	680	657	650	662	57.51%
Essex	495	496	477	489	42.49%
Total	1,175	1,153	1,127	1,152	100.00%
Town Population					
Manchester Population - 2020 U.S. Census				5,395	59.48%
Essex Population - 2020 U.S. Census				3,675	40.52%
Total Combined Town Populations				9,070	100.00%