

Fiscal Year 2025 Budget



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

School Committee 2023-2024

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John Binieris

Jake Foster

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Allison Collins, Director of Student Services

Heather Leonard, Director of Curriculum & Instructional Technology

Julia Sgroi, Principal, Manchester Essex Regional High School

Joanne Maino, Principal, Manchester Essex Regional Middle School

Sheila McAdams, Principal, Essex Elementary School

John Willis, Principal, Manchester Memorial Elementary School

Manchester Essex Regional School District
Fiscal Year 2025 Budget

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Introduction – State of the District

Dear MERSD Community,

MERSD has a reputation of strong academic achievement, high-quality faculty, a commitment to small class size, and a robust co-curricular program.

Throughout 2023 MERSD continued to make progress in fulfilling its goals as outlined in the Strategic and District Improvement Plans. Highlights include continued academic excellence, ranking number two on *Boston Magazine's* best high schools list, receiving the Safe and Supportive Schools grant, completing the Hyland and Brook Street turf field replacement project on time and under budget, achieving entry into the Massachusetts School Building Authority eligibility process for Essex Elementary School, and continuing development of our academic program to support student achievement.

MERSD is making solid progress toward reaching our goals and expanding our capacity to better serve our students. Last year, the district met 87% of its curriculum and instruction district improvement deliverables. To learn more about our accomplishments and plans for the year ahead, please visit our [Strategic Plan](#) to review our [District Improvement Plan Progress Report](#) and [2023-2024 District Improvement Focus Areas](#).

Highlights include:

- The College Board awarded MERHS bronze recognition in its 2023 AP School Honor Roll. The AP Access Award reflects the District's commitment inclusion and high expectations for all students. Schools are honored for increasing college-going culture, providing opportunities for students to earn college credit, expanding access to traditionally underrepresented students, maximizing college readiness, and ensuring consistent student outcomes.
- MERSD expanded its work with the Anti-Defamation League (ADL) to include a Middle School partnership with ADL's A World of Difference Institute to Provide Anti-Bias and Anti-Bullying Training to Students. Through the ADL's A World of Difference Institute Peer Training Program, Peer Trainers learn to understand and challenge bias and bullying; practice anti-bias facilitation skills; and take on a leadership role in their schools, positively influencing school culture by challenging bias and modeling respect, allyship, and civility.

In support of our strategic priorities of fostering authentic learning and integrating social emotional learning into all aspects of the school day, MERSD has been awarded several Department of Elementary and Secondary Education competitive grants.

- Investigating History grant supports the training and field-testing of the inquiry based *Investigating History* curriculum developed by DESE in support of the new History/Social Science curriculum frameworks.
 - Safe and Supportive Schools grant supports districts in the development and implementation of action plans that address the social, emotional, and health needs of all students. The plan prioritizes six areas of safe and supportive schools: leadership and culture, family engagement, professional learning opportunities, access to resources and services, teaching and learning that fosters safe and supportive environments, and updating policies and procedures. Each Manchester Essex school created a team to take part in development, in coordination with the district leadership team of principals, deans, and central office administration.
 - The Arts and Cultural Vitality Team grant provides funding for schools to conduct an arts program review using the Arts & Cultural Vitality Index. This grant funds stipends for a team of staff and community members to evaluate our arts and culture programming to ensure a high-quality, culturally responsive, and equitable arts education program.
 - Essex and Memorial elementary schools have begun the New England Association of Schools and Colleges (NEASC) accreditation process. NEASC is an independent organization which partners with over 1500 public, independent, and international schools to assess, support, and promote high quality education for all students through accreditation, professional assistance, and pursuit of best practices. NEASC provides a process for meaningful, ongoing whole school improvement while honoring the unique culture and context of each institution.
- MERSD has continued its efforts to assess and map its long-term facility's needs. In the fall of 2022 MERSD commissioned Habeeb & Associates to conduct a needs assessment of both facilities to provide a data-based resource to guide in the development of a timeline to address the replacement of Essex Elementary School as well as to proactively plan for maintaining the middle high school, which will reach its half-life in 2034. The results were reported to the community in November 2022 and clearly showed that Essex Elementary has passed its useful life. The study identified approximately \$9 million in capital investments needed to maintain the aging facility. In response to the report, MERSD filed a Statement of Interest (SOI) with the Massachusetts School Building Authority (MSBA) in April 2023. A Statement of Interest is the first step in applying for building project funding assistance from the MSBA. In December 2023, the MSBA (Massachusetts School Building Authority) recommended and approved the Essex Elementary School for admission into the Eligibility Phase of the MSBA grant process. Being accepted means the Essex Elementary School has been identified as being one of the neediest facilities in the state (close to being out of options to address the structural issues of the building) and a good candidate for the grant program.

- The MSBA grant program provides technical assistance and financial support (a minimum of 30% reimbursement) for the planning and construction of a new/renovated school. The District now has 270 days (about 9 months) to complete a series of actions, including creating a School Building Committee, documenting financial and community readiness, and developing an agreement for a full feasibility study. Upon successful completion of the Eligibility Requirements, MERSD will go before the MSBA board for admittance into the Feasibility phase which will allow MERSD to work with the MSBA team of experts to conduct a feasibility study to determine the most cost-effective solution for providing a renovated/rebuilt facility.
- MERSD, in cooperation with its town partners, successfully completed the Hyland and Brook Street Turf Field replacement projects. The project encountered some initial delays related to specific requirements that both MERSD and the Manchester Conservation Commission required related to testing for PFAs. All test results for MERSD's turf field components came back negative, and these test results have been posted on MERSD's web site. Despite a slow start, the project was delivered on time and under budget with minimal disruption to the fall athletic schedule. MERSD is very thankful to its member communities for their support of this project.

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. The past five years, spending and assessment increases have been consistent, averaging 3.0% for spending and 2.88% for assessments. The annual goal is to maintain a carry forward/level services budget. A carry services 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. When program enhancements are necessary, MERSD has historically funded them by finding ways to reduce costs in other areas of the budget to reinvest them in current areas of need. Over time, however, this has become more challenging.

From 2007-2014, MERSD experienced a significant increase in resident enrollment; however, the enrollment trend has reversed in keeping demographic decline across the Commonwealth. MERSD's resident enrollment has declined 23% from a high of 1,466 in 2012-2013 to 1,158 in the 2022-23 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. MERSD initially shifted teaching resources from elementary grades to middle school and then high school, following the path of the enrollment growth "bubble" rising through the grade levels. The last remnants of this 10-year bubble are now at the upper grades of the high school exited in 2023.

Throughout the period of declining enrollment, MERSD has also needed to add special education teachers and teaching assistants to address increasing student need, which is also a trend seen across the Commonwealth. Prior to the FY24 budget, these special education staffing additions were mostly offset enrollment-related reductions in general education staffing, keeping total District staffing relatively

stable, despite declining enrollment. In the approved FY24 budget, MERSD continued to make enrollment-related staffing reductions in both general and special education.

Although student enrollment is a key driver in determining staffing levels, there are many aspects to the program that are determined by student needs, state requirements, and community expectations. It is important to remember that our budget's purpose is to support our goals of maintaining services, improving student achievement, and pursuing our strategic priorities. The challenge of balancing the growth rate of school districts and available town resources is a challenge for communities across the state. MERSD is committed to a transparent, open, and informed budget development process, and we will continue to work cooperatively with the Boards of Selectman and Finance in both Essex and Manchester to find a long-term solution to our challenge.

The FY25 School Committee adopted budget supports our goals of maintaining services, improving student achievement, and pursuing our strategic priorities. All Principal and Director staffing and capital improvement requests are funded, and we are well positioned to begin to rebuild the world language and library programs in the years to come. The budget maintains our goal of stable and predictable growth. The annual spending increase is 2.9% over the FY24 budget. The resulting assessment increase for the towns is a 2.94% increase from FY24. In order to manage the assessment impact to the towns, MERSD utilized a combined \$1 million dollars in revenue derived from a combination of School Choice (\$500,000), Excess & Deficiency Funds (\$350,000) and OPEB funds (\$150,000). MERSD's FY25 budget keeps us on a firm financial footing, while being attentive to the financial constraints of the communities. Most importantly, it provides the resources needed to maintain our high-quality programing and pursue the innovative educational goals of our Strategic Plan.

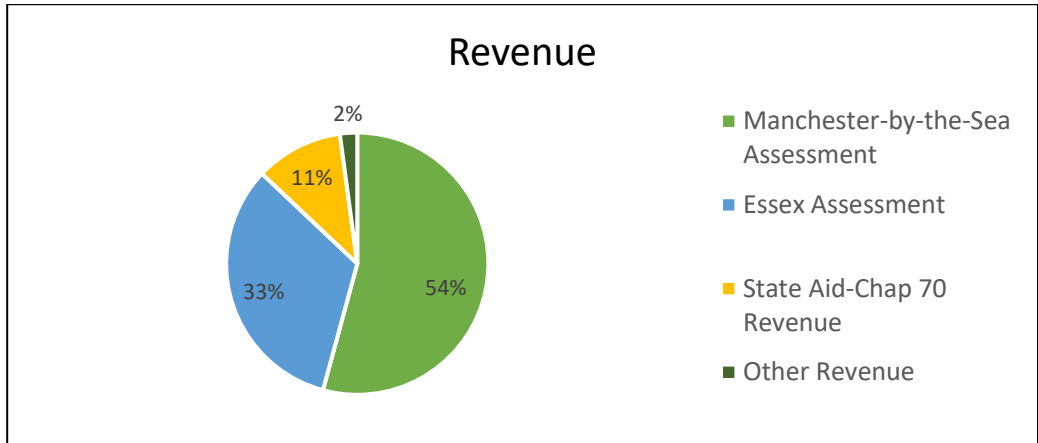
MERSD proudly works to educate each child from his/her own readiness level to facilitate intellectual, social, and emotional growth. We look at the whole child when determining student academic, social, and emotional needs. There are many measures of success, and we are committed to helping each individual child achieve his/her potential. The success of the Manchester Essex Regional School District is a community effort! On behalf of the faculty and staff of MERSD, I extend my sincere appreciation to the residents of the communities of Manchester and Essex for their unwavering support of our students and of our schools.

Pamela Beaudoin, Superintendent of Schools



Revenue

The primary source of funding for the Manchester 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 which has been set at \$30 per pupil over the most recent years. We are estimating an increase of 2.22% or \$70,980 in FY25 for Chapter 70 revenue. Our regional transportation reimbursement is estimated to recognize a decrease of 14.55% or -\$40,000 in FY25 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 amount of reimbursement from the state.

Funding available from the School Choice program is estimated at \$500,000 for FY25. School Choice enrollment is down from a high of 150 School Choice students in 2008 and 96 students in 2013. 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 receiving funds are accounted for outside of the general fund, but we account for an off-set 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 off-sets or other funding sources, such as School Choice funds is determined. The budget amount is further reduced by projected revenues, such as State Aid and Regional Transportation reimbursement, as well as, other smaller revenues that are generated from our operations, such as Medicaid, bank interest, and parking fees.

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.

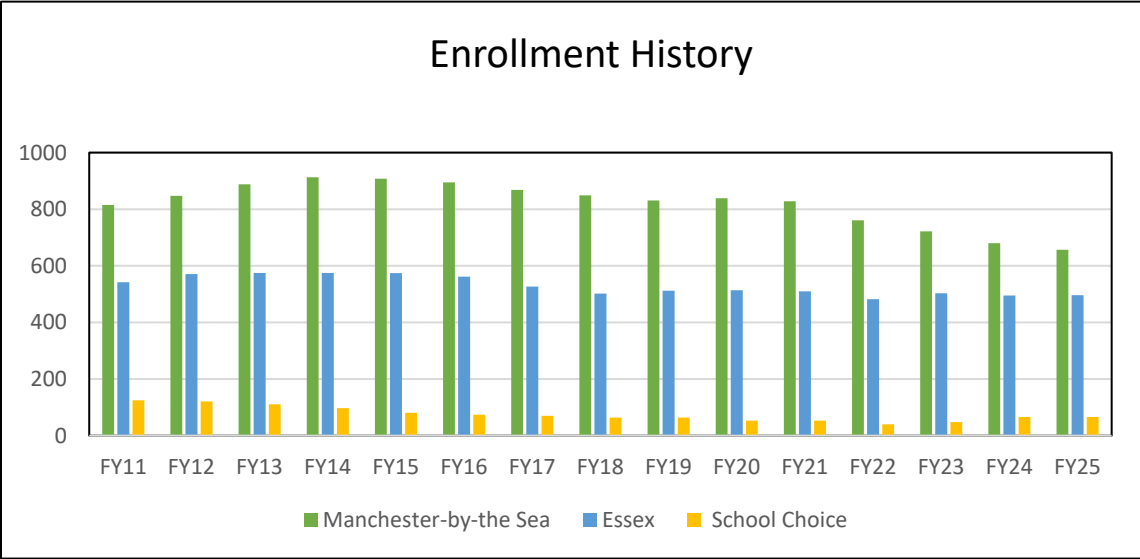
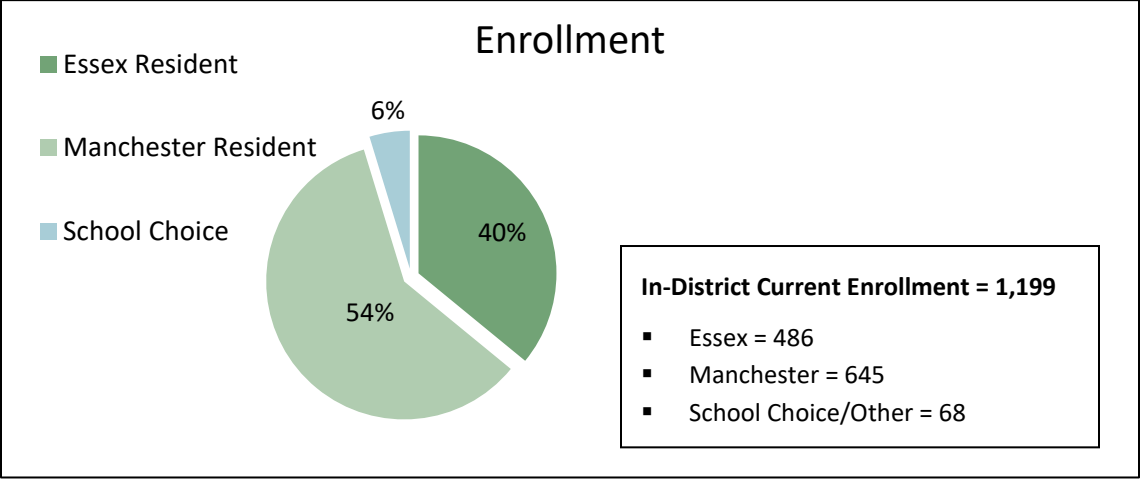
Over the past few years, the percentage of students from Manchester has declined more quickly than in Essex. As a result, the assessment for Essex in FY25 will increase by a higher percentage (4.82%) than that of Manchester (1.84%), in accordance with the Regional Agreement formula.

MERSD's operating budget for Fiscal Year 2025 (FY25) is \$30,130,522, which represents an increase of \$874,134 or 2.99% from FY 24.

	FY24	FY25	\$ Change	% Change
BUDGETED EXPENDITURES	29,256,388	30,130,522	874,134	2.99%
Revenue (Other than Assessments)				
Chapter 70 State Aid	3,195,758	3,266,738	70,980	2.22%
Regional Transportation Reimbursement	275,000	235,000	(40,000)	-14.55%
School Choice Sending	(100,000)	(100,000)	-	0.00%
Medicaid Reimbursement	50,000	80,000	30,000	60.00%
Bank Interest	40,000	40,000	-	0.00%
Parking / Transportation Fees	29,500	29,500	-	0.00%
Reserve Funds	287,103	350,000	62,897	21.91%
Total Other Revenue	3,777,361	3,901,238	123,877	3.28%
Operating Assessments				
Manchester	16,044,334	16,339,528	295,194	1.84%
Essex	9,434,693	9,889,756	455,063	4.82%
Total Operating Assessments	25,479,027	26,229,284	750,257	2.94%
TOTAL REVENUE	29,256,388	30,130,522	874,134	2.99%

Enrollment

MERSD’s resident enrollment has declined 23% from a high of 1,466 students in 2012-2013 to 1,131 in the 2023-24 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 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.*

Enrollment As of October 1, 2023

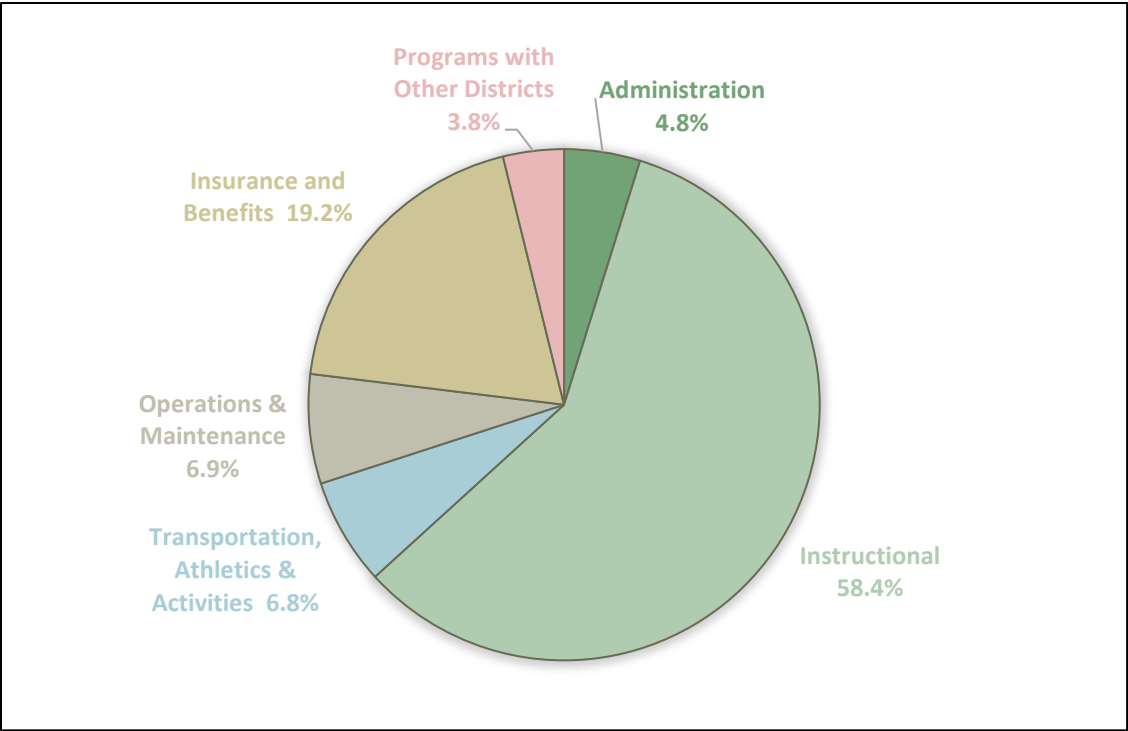
Students by School	Pre-K	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	PG	Total
Memorial	37	40	42	37	48	47	46									297
Essex		36	36	40	39	43	35									229
Middle School								93	98	83						274
MERHS											106	92	112	89		399
Total Students	37	76	78	77	87	90	81	93	98	83	106	92	112	89	0	1,199
Sub-Total: Resident Students																
Manchester Resident	25	36	40	35	37	47	41	48	61	40	55	53	68	59	0	645
Essex Resident	12	38	36	38	43	42	33	39	29	31	38	34	43	30	0	486
Total Resident Students	37	74	76	73	80	89	74	87	90	71	93	87	111	89	0	1,131
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
Total School Choice	0	2	2	4	7	1	7	6	8	11	12	4	0	0	0	64
Sub-Total: Enrolled Tuition-In from Other Districts (Special Ed. In-District Programs)																
Middle School										1						1
MERHS											1	1	1			3
Total Enrolled Tuition-In	0	0	0	0	0	0	0	0	0	1	1	1	1	0	0	4
Total Enrolled	37	76	78	77	87	90	81	93	98	83	106	92	112	89	0	1,199
Special Education																
Students In-District	<i>10</i>	<i>10</i>	<i>12</i>	<i>16</i>	<i>16</i>	<i>18</i>	<i>15</i>	<i>23</i>	<i>22</i>	<i>14</i>	<i>14</i>	<i>15</i>	<i>14</i>	<i>8</i>		<i>207</i>
<i>Students Attending In-District Programs Not in Town of Residence</i>																
<i>Included in school counts</i>																
Special Education Out of District 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
Total Social Ed Out of District	1	0	0	0	0	1	0	1	2	5	1	1	3	2	7	24

	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
Total	1,199		24 = 1,223

Operating Budget

Category	2023-2024 (FY24)	% of Total Budget	2024-2025 (FY25)	% of Total Budget
Administration (1000s)	1,428,557	4.8%	1,474,053	4.8%
Instructional (2000s)	17,209,888	58.0%	17,899,319	58.4%
Transportation, Athletics & Activities (3000s)	2,054,218	6.9%	2,070,997	6.8%
Operations & Maintenance (4000s)	2,082,779	7.0%	2,119,283	6.9%
Insurance and Benefits (5000s)	5,757,747	19.4%	5,889,391	19.2%
Programs with Other Districts (9000s)	1,123,200	3.8%	1,177,479	3.8%
Total Operating Budget	29,656,389	100%	30,630,522	100%

FY25 Budget by Category



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 transportation and transportation for students placed out of district for special education, athletics, health services, school security and student activities like band, debate, and DECA. Costs include professional and support salaries, contracted services, and materials.

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 rates for private school out of district OOD programs.

Operations and Maintenance includes the cost of custodial services, utilities, building and grounds maintenance, and 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, librarians, guidance counselors, psychologists, and classroom assistants, plus the costs of text books, curriculum materials, professional development, stipends, contracted services, computer hardware, educational software, instructional equipment, dues, subscriptions, and testing materials.

The 2025 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, employee and retiree health insurance (aka Other Post-Employment Benefits, or 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. Over the past five years, MERSD has contributed 84% of the actuarially determined amount needed to reach full funding, far ahead of most regional school districts. 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. MERSD further reduces its OPEB liabilities by requiring eligible retirees to enroll in Medicare as their primary insurer.

Budget Summary - All functions, All Locations (Personnel)							
DESE Account Code	Category	2023-2024 Staffing Level	2023-2024 Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase over. Prior Budget	% Increase over Prior Budget
	PERSONNEL						
1210	Superintendent's Office	2.0	\$297,915	2.0	\$305,363	\$7,448	2.5%
1410	Business Office	5.2	\$502,347	5.2	\$524,970	\$22,623	4.5%
1450	District Technology	3.2	\$303,269	3.2	\$308,902	\$5,633	1.9%
2110	Student Services Office	2.0	\$228,471	2.0	\$234,145	\$5,674	2.5%
2110	Curriculum Director	0.8	\$112,400	0.8	\$115,210	\$2,810	2.5%
2210	Principals/Asst. Principals	6.0	\$794,991	6.0	\$794,810	(\$181)	0.0%
2210	School Secretaries	5.0	\$284,519	5.0	\$291,568	\$7,049	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC		\$137,894		\$137,894	\$0	0.0%
2305	Classroom Teachers	92.6	\$9,097,117	92.6	\$9,444,747	\$347,630	3.8%
2310	Special Ed Teachers	31.0	\$2,881,124	31.0	\$3,013,605	\$132,481	4.6%
2315	Special Ed Team Chairs	2.0	\$212,685	2.0	\$219,816	\$7,131	3.4%
2325	Substitute Teachers		\$191,400		\$191,400	\$0	0.0%
2330	Teaching Assistants	24.4	\$740,046	24.4	\$759,067	\$19,021	2.6%
2340	Library/Media Teachers	1.0	\$110,809	1.0	\$114,349	\$3,540	3.2%
2440	SPED, LEP, H&H Tutors (incl. hourly services)	1.0	\$152,584	1.0	\$153,271	\$688	0.5%
2710	Guidance/Adj. Counselors	8.0	\$746,992	8.0	\$773,099	\$26,107	3.5%
2800	Psychologists	2.0	\$194,566	2.0	\$202,948	\$8,382	4.3%
3200	Nurses	3.0	\$224,897	3.0	\$233,081	\$8,184	3.6%
3300	Transportation/Traffic/Emergency/Title IX	0.2	\$18,292	0.2	\$19,481	\$1,189	6.5%
3400	Cafeteria/Recess Aides	0.0	\$78,000	0.0	\$60,000	(\$18,000)	-23.1%
3510	Athletics (Office & Coaching Stipends)	1.1	\$338,357	1.1	\$345,372	\$7,015	2.1%
3520	Student Activity Stipends		\$139,204		\$139,203	(\$1)	0.0%
4110	Custodians	1.0	\$85,857	1.0	\$91,860	\$6,002	7.0%
4220	Facilities Department	2.0	\$188,687	2.0	\$196,355	\$7,668	4.1%
	Negotiations, Longevity, Expanded Effort		\$177,108		\$348,950	\$171,842	97.0%
	Subtotal PERSONNEL	193.6	\$18,239,531	193.6	\$19,019,467	\$779,936	4.28%

Budget Summary - All functions, All Locations (Operating Expenses)						
DESE Account Code	Category	2023-2024 Budget	% Increase over Prior Budget	2024-2025 Budget	\$ Increase over Prior Budget	% Increase over Prior Budget
	OPERATING EXPENSES					
1000	District Admin. Expenses	\$325,026	-17.2%	\$334,818	\$9,792	3.0%
2000	Bldg. Instr. Supplies/Equip	\$303,861	9.1%	\$304,213	\$352	0.1%
2100	SPED Admin. Expenses	\$30,500	-3.5%	\$30,855	\$355	1.2%
2210	Bldg. Admin. Expenses	\$48,100	3.3%	\$50,150	\$2,050	4.3%
2300	SPED Contracted Services	\$310,000	6.4%	\$250,000	(\$60,000)	-19.4%
2350	Professional Development	\$46,500	-20.5%	\$60,700	\$14,200	30.5%
2400	New Curriculum Materials	\$70,000	66.7%	\$70,300	\$300	0.4%
2451	Instructional Technology**	\$338,221	-1.4%	\$338,221	\$0	0.0%
3200	Health Expenses	\$6,800	-47.9%	\$8,000	\$1,200	17.6%
3300	Transportation/Traffic/Security	\$368,911	66.1%	\$384,848	\$15,937	4.3%
3300	SPED Transportation	\$785,757	8.5%	\$781,512	(\$4,245)	-0.5%
3500	Athletics/Student Activities	\$94,000	-19.3%	\$99,500	\$5,500	5.9%
4100	Utilities	\$805,700	5.2%	\$785,700	(\$20,000)	-2.5%
4110	Custodial Supplies	\$65,000	8.3%	\$68,000	\$3,000	4.6%
4200	Maintenance	\$869,535	2.6%	\$909,368	\$39,833	4.6%
5000	Insurance & Other Benefits	\$5,757,747	7.2%	\$5,889,391	\$131,644	2.3%
7000	Facility Capital Expense	\$68,000	-29.0%	\$68,000	\$0	0.0%
9100	SPED Tuition-Out/Summer	\$1,123,200	-22.0%	\$1,177,479	\$54,279	4.8%
	Subtotal OPERATIONS	\$11,416,858	2.5%	\$11,611,055	\$194,197	1.70%
	TOTAL	\$29,656,389	1.4%	\$30,630,522	\$974,133	3.28%
	(Less: Funded Outside of General Fund)*	(\$400,000)		(\$500,000)	(\$100,000)	25.0%
	General Fund Operating Spending	\$29,256,389	1.1%	\$30,130,522	\$874,133	2.99%
	Contribution to other funds	\$0		\$0	\$0	
	Contribution to Stabilization Fund	\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$29,256,389	1.1%	\$30,130,522	\$874,133	2.99%

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

Essex Elementary School								
DESE Account Code	Category	2023-2024 Staffing Level	2023-2024 Budget	% Increase over Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase over Prior Year	% Increase over Prior Year
	PERSONNEL							
2210	Principal	1.0	\$133,250	18.5%	1.0	\$136,581	\$3,331	2.5%
2210	Secretary	1.0	\$56,570	2.5%	1.0	\$57,985	\$1,415	2.5%
2305	Classroom Teachers	16.7	\$1,579,552	2.6%	16.7	\$1,689,603	\$110,051	7.0%
2310	Special Ed Teachers	5.3	\$530,244	8.5%	5.3	\$529,057	(\$1,187)	-0.2%
2315	Special Ed Team Chair	0.4	\$40,701	3.5%	0.4	\$43,963	\$3,262	8.0%
2325	Substitutes		\$39,100	289.9%		\$39,100	\$0	0.0%
2330	Teaching Assistants	7.0	\$215,614	1.2%	7.0	\$221,004	\$5,390	2.5%
2340	Library/Media Teacher	0.4	\$44,324	3.5%	0.4	\$45,740	\$1,416	3.2%
2710	Adjustment Counselor	1.0	\$97,324	6.6%	1.0	\$98,855	\$1,531	1.6%
2800	Psychologist	0.4	\$44,324	2.1%	0.4	\$46,340	\$2,016	4.5%
3200	Nurse	1.0	\$63,343	5.8%	1.0	\$67,007	\$3,664	5.8%
3400	Cafeteria/Recess Aides		\$23,000	52.5%		\$18,000	(\$5,000)	-21.7%
3520	Student Activity Stipends		\$14,254	2.5%		\$14,254	\$0	0.0%
4110	Custodians		\$0	NM			\$0	NM
	Subtotal PERSONNEL	34.2	\$2,881,599	5.8%	34.2	\$3,007,488	\$125,889	4.4%
	OPERATING EXPENSES							
2000	Instructional Supplies		\$60,495	7.2%		\$57,412	(\$3,083)	-5.1%
2210	Administrative Expenses		\$4,850	2.1%		\$9,800	\$4,950	102.1%
2357	Professional Development			#DIV/0!			\$0	#DIV/0!
2451	Instructional Technology		\$88,673	0.0%		\$88,673	\$0	0.0%
3520	Student Activities		\$0	NM		\$0	\$0	NM
4100	Utilities		\$183,000	0.7%		\$173,000	(\$10,000)	-5.5%
	Subtotal OPERATIONS		\$337,018	-1.3%		\$328,885	(\$8,133)	-2.4%
	TOTAL		\$3,218,617	5.0%		\$3,336,373	\$117,756	3.7%

Manchester Memorial Elementary School

DESE Account Code	Category	2023-2024 Staffing Level	2023-2024 Budget	% Increase over Prior Year	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase over Prior Year	% Increase over Prior Budget
	PERSONNEL							
2210	Principal	1.0	\$145,823	2.5%	1.0	\$149,431	\$3,608	2.5%
2210	Secretary	1.0	\$53,845	2.5%	1.0	\$55,191	\$1,346	2.5%
2305	Classroom Teachers	18.5	\$1,977,907	-4.2%	18.5	\$1,952,764	(\$25,143)	-1.3%
2310	Special Ed Teachers	11.4	\$1,186,177	9.8%	11.4	\$1,098,875	(\$87,301)	-7.4%
2315	Special Ed Team Chair	0.6	\$64,494	3.5%	0.6	\$65,945	\$1,451	2.2%
2325	Substitutes		\$77,100	44.8%		\$77,100	\$0	0.0%
2330	Teaching Assistants	6.0	\$179,305	-23.9%	6.0	\$183,787	\$4,482	2.5%
2340	Library/Media Teacher	0.6	\$66,485	3.5%	0.6	\$68,609	\$2,124	3.2%
2710	Adjustment Counselor	1.0	\$67,095	12.8%	1.0	\$71,469	\$4,374	6.5%
2800	Psychologist	0.6	\$67,985	4.4%	0.6	\$69,509	\$1,524	2.2%
3200	Nurse	1.0	\$83,644	3.1%	1.0	\$85,526	\$1,882	2.3%
3400	Cafeteria/Recess Aides		\$35,000	21.6%		\$28,000	(\$7,000)	-20.0%
3520	Student Activity Stipends		\$10,822	2.5%		\$10,822	\$0	0.0%
4110	Custodians		\$0	NM		\$0	\$0	NM
	Subtotal PERSONNEL	41.7	\$4,015,681	0.4%	41.7	\$3,917,028	(\$98,653)	-2.5%
	OPERATING EXPENSES							
2000	Instructional Supplies		\$71,400	10.2%		\$74,851	\$3,451	4.8%
2210	Administrative Expenses		\$13,150	64.1%		\$12,250	(\$900)	-6.8%
2451	Instructional Technology		\$50,181	1.4%		\$50,181	\$0	0.0%
3520	Student Activities		\$0	NM		\$0	\$0	NM
4100	Utilities		\$258,200	1.2%		\$216,700	(\$41,500)	-16.1%
	Subtotal OPERATIONS		\$392,931	1.4%		\$353,982	(\$38,949)	-9.9%
	TOTAL		\$4,408,612	0.5%		\$4,271,010	(\$137,602)	-3.1%

Manchester Essex Regional Middle School								
DESE Account Code	Category	2023-2024 Staffing Level	2023-2024 Budget	% Increase over Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase over Prior Budget	% Increase over Prior Budget
	PERSONNEL							
2210	Principal & Dean of Students	2.0	\$247,107	2.5%	2.0	\$252,073	\$4,966	2.0%
2210	Secretary	1.0	\$51,253	2.5%	1.0	\$52,534	\$1,281	2.5%
2305	Classroom Teachers	20.9	\$1,986,702	3.0%	20.9	\$2,083,118	\$96,416	4.9%
2310	Special Ed Teachers	9.6	\$784,913	-7.6%	9.6	\$924,353	\$139,441	17.8%
2315	MS/HS Special Ed Team Chair	0.5	\$53,745	3.5%	0.5	\$54,954	\$1,209	2.2%
2325	Substitutes		\$41,100	-23.4%		\$41,100	\$0	0.0%
2330	Teaching Assistants	3.4	\$102,947	-21.5%	3.4	\$107,345	\$4,398	4.3%
2340	Library/Media Coordinator			#DIV/0!			\$0	#DIV/0!
2710	Guidance Counselors	1.0	\$74,354	6.3%	1.0	\$78,765	\$4,411	5.9%
2800	Psychologist	0.6	\$64,225	6.5%	0.6	\$52,259	(\$11,966)	-18.6%
3400	Cafeteria/Recess Aides		\$20,000	-0.8%		\$14,000	(\$6,000)	-30.0%
3520	Student Activities Stipends		\$19,409	2.5%		\$19,409	(\$0)	0.0%
	Subtotal PERSONNEL	39.0	\$3,445,754	-0.9%	39.0	\$3,679,910	\$234,156	6.8%
	OPERATING EXPENSES							
2000	Instructional Supplies		\$49,230	-6.6%		\$45,100	(\$4,130)	-8.4%
2210	Administrative Expenses		\$7,000	-5.4%		\$7,000	\$0	0.0%
2357	Professional Development			#DIV/0!			\$0	#DIV/0!
2451	Instructional Technology		\$109,887	-4.7%		\$109,887	\$0	0.0%
3520	Student Activities		\$9,000	-21.7%		\$10,000	\$1,000	11.1%
	Subtotal OPERATIONS		\$175,117	-6.3%		\$171,987	(\$3,130)	-1.8%
	TOTAL		\$3,620,871	-1.1%		\$3,851,897	\$231,026	6.4%

Manchester Essex Regional High School

DESE Account Code	Category	2023-2024 Staffing Level	2023-2024 Budget	% Increase over Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase over Prior Budget	% Increase over Prior Budget
	PERSONNEL							
2210	Principal & Assistant Principal	2.0	\$268,811	2.4%	2.0	\$256,725	(\$12,086)	-4.5%
2210	Secretaries	2.0	\$120,289	2.5%	2.0	\$123,296	\$3,007	2.5%
2305	Classroom Teachers	36.5	\$3,615,775	-4.0%	36.5	\$3,719,262	\$103,488	2.9%
2310	Special Ed Teachers	4.8	\$394,144	-12.3%	4.8	\$461,320	\$67,176	17.0%
2315	MS/HS Special Ed Team Chair	0.5	\$53,745	3.5%	0.5	\$54,954	\$1,209	2.2%
2325	Substitutes		\$34,100	-23.7%		\$34,100	\$0	0.0%
2330	Teaching Assistants	8.0	\$242,180	39.3%	8.0	\$246,931	\$4,751	2.0%
2340	Library/Media Coordinator Guidance			NM			\$0	NM
2710	Counselors	3.0	\$327,432	6.9%	3.0	\$335,878	\$8,446	2.6%
2710	Adjustment Counselor	2.0	\$180,787	4.6%	2.0	\$188,132	\$7,345	4.1%
2800	Psychologist	0.4	\$42,816	6.5%	0.4	\$34,840	(\$7,977)	-18.6%
3200	Nurse	1.0	\$61,349	11.3%	1.0	\$70,548	\$9,199	15.0%
3510	Athletics (including coaching stipends)	1.1	\$338,357	6.0%	1.1	\$345,372	\$7,015	2.1%
3520	Student Activities Stipends Custodians		\$94,719	2.5%		\$94,719	(\$0)	0.0%
4110	(incl. summer staffing)	1.0	\$85,857	-5.1%	1.0	\$91,860	\$6,002	7.0%
	Subtotal PERSONNEL	62.3	\$5,860,362	-1.4%	62.3	\$6,057,937	\$197,574	3.4%
	OPERATING EXPENSES							
2000	Instructional Supplies Administrative		\$79,336	14.3%		\$78,250	(\$1,086)	-1.4%
2210	Expenses Instructional Technology		\$23,100	-12.5%		\$21,100	(\$2,000)	-8.7%
2451	Athletic Supplies & Services		\$89,481	0.0%		\$89,481	\$0	0.0%
3510	Student Activities		\$60,000	0.0%		\$64,500	\$4,500	7.5%
3520	MSHS Utilities		\$25,000	0.0%		\$25,000	\$0	0.0%
4100	Subtotal OPERATIONS		\$364,500	10.8%		\$396,000	\$31,500	8.6%
			\$641,417	7.1%		\$674,331	\$32,914	5.1%
	TOTAL		\$6,501,779	-0.6%		\$6,732,268	\$230,488	3.5%

District Administration								
DESE Account Code	Category	2023-2024 Staffing Level	2023-2024 Budget	% Increase over Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase over Prior Budget	% Increase over Prior Budget
	PERSONNEL							
1110	School Committee Secretary		\$7,000	-15.2%		\$7,175	\$175	2.5%
1210	Superintendent	1.0	\$220,190	2.5%	1.0	\$225,695	\$5,505	2.5%
1210, 1410, & 2110	Central Office Secretary	1.0	\$70,725	12.0%	1.0	\$72,493	\$1,768	2.5%
1410	Business Manager	1.0	\$166,709	2.4%	1.0	\$170,751	\$4,042	2.4%
1410	Treasurer	0.2	\$28,819	2.5%	0.2	\$30,750	\$1,931	6.7%
1410	Business Office	4.0	\$306,819	20.4%	4.0	\$323,469	\$16,650	5.4%
1450	Network Administrator	1.0	\$117,670	0.7%	1.0	\$120,612	\$2,942	2.5%
1450	Data Analyst	1.0	\$91,536	2.5%	1.0	\$93,824	\$2,288	2.5%
1450	Computer Technician	1.0	\$64,063	36.7%	1.0	\$65,664	\$1,601	2.5%
	Subtotal PERSONNEL	10.2	\$1,073,531	9.0%	10.2	\$1,110,433	\$36,902	3.4%
	OPERATING EXPENSES							
1000	Administrators' Prof. Dev.		\$13,500	35.0%		\$13,500	\$0	0.0%
1110	School Committee Expenses		\$21,900	0.0%		\$21,900	\$0	0.0%
1210	Office Supplies & Postage		\$9,500	-5.0%		\$12,000	\$2,500	26.3%
1210	District Admin. Contracted Services		\$60,000	-27.7%		\$65,000	\$5,000	8.3%
1410	Admin. Software & Support		\$95,508	0.5%		\$97,800	\$2,292	2.4%
1430	Legal Services		\$65,000	0.0%		\$65,000	\$0	0.0%
1450	Technology Equipment		\$53,618	-47.2%		\$53,618	\$0	0.0%
1450	Equipment Maintenance			#DIV/0!			\$0	#DIV/0!
5100	Essex Regional Retirement		\$734,793	10.0%		\$793,577	\$58,784	8.0%
5200	Health & Life Insurance** - Active		\$2,733,996	3.9%		\$2,439,350	(\$294,646)	-10.8%
5250	Health & Life Insurance -Retirees		\$1,068,438	7.1%		\$1,137,250	\$68,812	6.4%
5250	OPEB Trust Contribution		\$623,580	7.5%		\$692,725	\$69,145	11.1%
5260	Medicare Expense		\$272,905	0.5%		\$273,489	\$584	0.2%
5200	Other Insurance		\$324,034	45.2%		\$267,000	(\$57,034)	-17.6%
	Subtotal OPERATIONS		\$6,076,772	5.5%		\$5,932,209	(\$144,563)	-2.4%
	TOTAL		\$7,150,303	6.0%		\$7,042,642	(\$107,662)	-1.5%

** General Fund expenditure offset by annual School Choice funding

Student Services / Special Education								
DESE Account Code	Category	2023-2024 Staffing Level	2023-2024 Budget	% Increase over Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase over Prior Budget	% Increase over Prior Budget
	PERSONNEL*							
2100	Student Services Director	1.0	\$155,427	2.5%	1.0	\$159,275	\$3,848	2.5%
2100	Student Services Secretary	1.0	\$73,044	-6.7%	1.0	\$74,870	\$1,826	2.5%
2100	Student Services Data Admin		\$0	NM		\$0	\$0	NM
2300	Special Education Extended Services		\$20,000	0.0%		\$18,000	(\$2,000)	-10.0%
2440	Special Education Tutors		\$0	NM		\$0	\$0	NM
	Subtotal PERSONNEL	2.0	\$248,471	-0.6%	2.0	\$252,145	\$3,674	1.5%
	OPERATING EXPENSES							
2100	Legal Fees		\$26,500	0.0%		\$28,355	\$1,855	7.0%
2100	Travel Expenses			0.0%			\$0	0.0%
2100	Administrative Expenses & Travel		\$4,000	-21.6%		\$2,500	(\$1,500)	-37.5%
2300	Contracted Services (OT/PT, Speech, etc.)		\$310,000	6.4%		\$250,000	(\$60,000)	-19.4%
2300	Summer Program		\$81,000	9.5%		\$79,000	(\$2,000)	-2.5%
2351	Professional Development			0.0%			\$0	0.0%
2400	SPED Equipment & Instructional Supplies		\$25,400	17.6%		\$23,100	(\$2,300)	-9.1%
2400	SPED Instructional Supplies			0.0%			\$0	0.0%
2720	Special Education Testing		\$13,000	0.0%		\$13,000	\$0	0.0%
3300	Special Ed OOD & Homeless Transportation		\$785,757	8.5%		\$781,512	(\$4,245)	-0.5%
9100	SPED Contingency			0.0%			\$0	0.0%
9100	Tuition Out & Contingency**		\$1,042,200	-23.7%		\$1,098,479	\$56,279	5.4%
	Subtotal OPERATIONS		\$2,287,857	-9.3%		\$2,275,946	(\$11,911)	-0.5%
	TOTAL		\$2,536,328	-8.5%		\$2,528,091	(\$8,237)	-0.3%
*Special Education instructional staff budgeted at individual school level								
**Each year's Tuition Out line excludes tuitions funded by other funds or pre-paid in prior/subsequent fiscal year as follows:								
			2023-2024 Budget	% Inc.		2023-2024 Budget	\$ Inc.	% Inc.
	Budget Funded Tuition Out (above)		\$1,042,200	-23.7%		\$1,098,479	\$56,279	5.4%
	Circuit Breaker & Grant Funded Tuitions		\$1,175,973	79.3%		\$1,247,892	\$71,919	6.1%
	Pre-Paid in Prior Year		\$150,000	0.0%		\$150,000	\$0	0.0%
	(Less: Prepayments of Next Year)		\$0	NM		\$0	\$0	NM
	Annual Cost of Tuitions		\$2,368,173	9.1%		\$2,496,371	\$128,198	5.4%

Districtwide Instructional Services								
DESE Account Code	Category	2023-2024 Staffing Level	2023-2024 Budget	% Increase over Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase over Prior Budget	% Increase over Prior Budget
	PERSONNEL							
2100	Curriculum & Instructional Technology Dir.	1.0	\$150,000	44.2%	1.0	\$144,013	(\$5,988)	-4.0%
2210	Substitute Building Secretaries		\$2,563	0.0%		\$2,563	\$0	0.0%
2300	Dept. Heads/Team/Curr Leaders		\$107,214	7.6%		\$107,214	\$0	0.0%
2300	Cohort Coaches		\$10,741	26.7%		\$10,741	\$0	0.0%
2300	Prof. Dvlpmt Committee/MERSD-U		\$19,940	14.2%		\$19,940	\$0	0.0%
2300	Longevity		\$140,164	-6.6%		\$157,700	\$17,536	12.5%
2440	ELL Coordinator	1.0	\$107,490	7.2%	1.0	\$110,177	\$2,687	2.5%
2440	Tutors (LEP, 504, H&H, etc.)		\$25,094	2.5%		\$25,094	\$0	0.0%
5200	Sick Leave Buy Back		\$30,000	0.0%		\$30,000	\$0	0.0%
	Reserve for Expanded Effort & Negotiations		\$6,944	455.5%		\$1,250	(\$5,694)	-82.0%
	Subtotal PERSONNEL	2.0	\$600,148	11.5%	2.0	\$608,690	\$8,542	1.4%
	OPERATING EXPENSES							
2300	Curriculum Office Supplies							
2300	Curriculum Development Office		\$6,000	0.0%		\$6,000	\$0	0.0%
2350	Technology Staff Development		\$0	NM		\$200	\$200	NM
2400	Curriculum/Technology Small Capital		\$70,000	66.7%		\$70,300	\$300	0.4%
2440	Tutor Supplies		\$5,000	42.9%		\$12,500	\$7,500	150.0%
2450	District Wide Professional Development		\$46,000	-12.4%		\$60,000	\$14,000	30.4%
2700	Curr. Director Professional Development			0.0%			\$0	0.0%
	Subtotal OPERATIONS		\$127,000	16.0%		\$149,000	\$22,000	17.3%
	TOTAL		\$727,148	12.3%		\$757,690	\$30,542	4.2%

Non-Instructional Services								
DESE Account Code	Category	2023-2024 Staffing Level	2023-2024 Budget	% Increase over Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase over Prior Budget	% Increase over Prior Budget
	PERSONNEL							
3000	Title IX Coordinator		\$0	NM		\$0	\$0	NM
3200	Nurse Substitutes		\$10,000	-27.5%		\$10,000	\$0	0.0%
3300	Bus Drivers			0.0%			\$0	0.0%
3300	Transportation Administrative Assistant	0.2	\$13,792	NM	0.2	\$14,981	\$1,189	8.6%
3600	Emergency Response Liaison		\$3,000	0.0%		\$3,000	\$0	0.0%
5500	Crossing Guards		\$1,500	-74.5%		\$1,500	\$0	0.0%
	Subtotal PERSONNEL	0.2	\$28,292	-18.7%	0.2	\$29,481	\$1,189	4.2%
	OPERATING EXPENSES							
3200	School Physician		\$3,000	0.0%		\$3,000	\$0	0.0%
3200	Nurses' Professional Development		\$500	0.0%		\$500	\$0	0.0%
3200	Nurses' Supplies		\$3,800	-62.2%		\$5,000	\$1,200	31.6%
3300	Transportation Contracted Services		\$306,600	101.6%		\$315,348	\$8,748	2.9%
3300	Transportation Maint. & Supplies						\$0	
3600	School Security Contracted		\$62,311	-11.0%		\$69,500	\$7,189	11.5%
3400	Cafeteria Equipment			0.0%			\$0	0.0%
7600	Vehicle Replacement			0.0%			\$0	0.0%
	Subtotal OPERATIONS		\$376,211	59.7%		\$393,348	\$17,137	4.6%
	TOTAL		\$404,503	49.6%		\$422,829	\$18,326	4.5%

Facilities								
DESE Account Code	Category	2023-2024 Staffing Level	2023-2024 Budget	% Increase over Prior Budget	2024-2025 Staffing Level	2024-2025 Budget	\$ Increase over Prior Budget	% Increase over Prior Budget
	PERSONNEL							
4200	Facilities Manager	1.0	\$119,556	2.5%	1.0	\$122,495	\$2,939	2.5%
4200	Maintenance Technician	1.0	\$69,131	2.2%	1.0	\$73,860	\$4,729	6.8%
4200	Facilities Secretary						\$0	0.0%
	Subtotal PERSONNEL	2.0	\$188,687	2.4%	2.0	\$196,355	\$7,668	4.1%
	OPERATING EXPENSES							
4110	Custodial Supplies		\$65,000	8.3%		\$68,000	\$3,000	4.6%
4200	Bldg & Grds Maintenance-Memorial		\$45,500	-15.0%		\$39,200	(\$6,300)	-13.8%
4200	Bldg & Grds Maintenance-Essex		\$79,500	11.2%		\$81,000	\$1,500	1.9%
4200	Bldg & Grds Maintenance-MERMHS		\$128,000	-5.9%		\$136,500	\$8,500	6.6%
4210	Contracted Services		\$616,535	5.1%		\$652,668	\$36,133	5.9%
4220	Capital Repairs		\$68,000	-29.0%		\$68,000	\$0	0.0%
	Subtotal OPERATIONS		\$1,002,535	-0.1%		\$1,045,368	\$42,833	4.3%
	TOTAL		\$1,191,222	0.3%		\$1,241,723	\$50,501	4.2%

**Summary of FY25 Staffing Requests
Funded in School Committee Adopted Budget**

School	Position & Rationale	FTE	FY25 Budget Request
Student Services	Teaching Assistant <i>Staffing adjustment needed as children with severe needs move from PK to K. To be offset in part through Special Education Teacher Restructure/Reallocation.</i>	1	\$31,542
HS	ACE Teacher <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>	1	\$76,026
EES/MEM	Math Interventionist (Shared) <i>Move existing position to general budget due to expiration of ESSER grant. Offset by teacher retirement savings</i>	1	\$91,810
EES/MEM	Instructional Coach -ELA (Shared)	1	\$76,026
EES/MEM	Instructional Coach -Math (Shared) <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 and Special Education Teacher Restructure/Reallocation.</i>	1	\$76,026
Student Services	Occupational Therapist <i>Address increase in severe needs students in PK and high school as well as assistive technology needs. To be funded through Special Education Restructure/Reallocation.</i>	0.2	\$15,205
EES/MEM	Library Teaching Assistant <i>Facilitate access and support management of library when library teacher is at Memorial.</i>	1	\$31,572
MS	Library Teaching Assistant <i>Improve access to learning commons</i>	1	\$31,572
Teacher / Professional Staff		4.2	\$335,093
Teaching Assistant		3	\$94,686
Total Cost			\$429,779
<i>Funded Through Reorg/Reallocation of Resources</i>			<i>\$363,489</i>
<i>Additional Funding FY25 Operating SC Approved Budget</i>			<i>\$66,290</i>

2023-2024 Staffing Report

	Essex	Memorial	Middle	High	District	Totals
Teachers & Professional Staff						
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
Paraprofessional						
Special Education	6	12	5.4	7		30.4
General Education	2	2	0	2		6.0
	8	14	5.4	9		36.4
School Leadership & Admin Support						
Principal	1	1	1	1		4.0
Dean			1	1		2.0
Athletic Director				0.6		0.6
Administrative Assistants	1	1	1	2.5		5.5
	2	2	3	5.1		12.1
Districtwide Leadership & Support Staff						
Superintendent					1	1.0
Directors					3	3.0
Facilities					3	3.0
Business Office Professional Support					4.2	4.2
Technology					3	3.0
Administrative Assistants					2.5	2.5
					16.7	16.7
Staff Totals						
	Total	35.9	53.2	42.8	63.5	212.1

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

2023-2024 Staffing Report Budget Crosswalk

	Operating Budget FTE	Grant/Rev Fund FTE	Total FTE	Operating Budget DESE Account Code	Grant/Revolving Fund
Teachers & Professional Staff					
General Education Content Teacher	72.00		72.00	2305	
General Education Specialist Teacher	18.05		18.05	2305/2340	
Student Services Teachers	4.57	1.43	6.00	2305	Title I / ESSER Grants
Special Education Teachers	27.23	3.77	31.00	2310	PreK Revolving Act. / IDEA Grant
SPED Team Chair	2.00		2.00	2315	
Therapists	4.77		4.77	2320	
Counselors & Psychologists	10.00		10.00	2710 / 2800	
Nurse	3.00		3.00	3200	
Sub-total	141.62	5.20	146.82		
Paraprofessional					
Special Education	17.10	13.30	30.40	2330	PreK Revolving Fund / IDEA
General Education	6.00		6.00	2330	
Sub-total	23.10	13.30	36.40		
School Leadership & Admin Support					
Principal	4.00		4.00	2210	
Dean	2.00		2.00	2210	
Athletic Director	0.60		0.60	3510	
Administrative Assistants	5.50		5.50	2210	
Sub-total	12.10	0.00	12.10		
Districtwide Leadership & Support Staff					
Superintendent	1.00		1.00	1210	
Directors	3.00		3.00	1410/2110	
Facilities	3.00		3.00	4110/4220	
Business Office Professional Support	4.20		4.20	1410	
Technology	3.00		3.00	1450	
Administrative Assistants	2.25	0.25	2.50	1210/1410/2110	Facilities Revolving Account
Sub-total	16.45	0.25	16.70		
TOTAL	193.3	18.8	212.1		

FY25 Capital Requests

Item	FY25 Budget Request	Funding Source		Priority	Rationale
		Stabilization Fund	FY24 EOY Purchase		
Walkie Talkie Replacement	\$8,000.00		\$8,000.00	1	Current devices are failing and battery replacement costs are increasing (5 pk/\$45) at an expanded rate.
Sound Amplification System	\$19,083	\$19,083		1	Outfit the high school with sound amplification devices and sound panels for students with hearing impairments. Three year phase in plan.
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		\$15,000	2	History/Social Science Curriculum Materials Adoption: Per recommendation from Curriculum Review Process
Supplemental Writing Curriculum Materials	\$8,000		\$8,000	2	Writing Curriculum Supplement supporting grades K-8
Furniture Replacement	\$7,000.00		\$7,000.00	2	Furniture throughout the building is outdated and/or repurposed. With age and use, breakage occurs, particularly for flexible seating for students.
Essex Elementary Library Content Upgrade	\$10,000		\$10,000	2	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.
Musical Instruments	\$5,000		\$5,000	2	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
Middle High School Carpet Replacement	\$62,500	\$62,500		2	Capital Plan Schedule - Replacement of carpeting in Learning Commons and Auditorium. Planned maintenance carpet original to building. Funded through reserves - School Choice or Stabilization.
Middle High School Replace flush meters	\$12,500		\$12,500	2	Capital Plan Schedule - Preventative Maintenance
Middle High School Water Heater Replacement	\$40,000	\$40,000		2	Capital Plan Schedule - Preventative Maintenance
Re-shingle Facilities Barn Roof	\$30,000	\$30,000		2	Capital Plan Schedule - Replacement of roofing to protect investment in tools and supplies stored in barn. Funded through reserves - School Choice or Stabilization.
Middle High School Air Conditioning Study	\$25,000	\$25,000		3	Capital Plan Schedule - Study for adding air conditioning to 2nd/3rd Floor.
Essex Elementary Accessibility Compliance	Deferred Due to Admittance into MSBA Eligibility Phase				Deferred FY24 Capital Plan Schedule - Update handicap accessibility to meet compliance requirements.
		\$492,083	\$426,583	\$65,500	
Total FY25 Capital Requests		\$426,583			

Manchester Essex Regional School District

FY25 Capital Budget (for Debt)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	\$ Increase/ (Decrease)	%
REVENUE							
Manchester (Capital Budget)	\$2,926,954	\$2,851,524	\$3,007,431	\$2,787,440	\$2,720,907	(\$66,533)	-2.4%
Essex (Capital Budget)	\$1,442,096	\$1,405,292	\$1,483,892	\$1,374,531	\$1,341,856	(\$32,674)	-2.4%
Total Assessments:	\$4,369,050	\$4,256,815	\$4,491,323	\$4,161,971	\$4,062,763	(\$99,207)	-2.4%
Premium from Sale of BANS		\$11,752					
Premium from Sale of Bonds	\$398,345	\$361,922	\$0	\$0	\$0	\$0	0.0%
Reserve for Reduction of Future Debt	\$15,272	\$15,272	\$15,272	\$13,049	\$13,049	\$0	0.0%
Total Other Financing Sources:	\$413,617	\$388,946	\$15,272	\$13,049	\$13,049	\$0	0.0%
TOTAL REVENUE	\$4,782,667	\$4,645,761	\$4,506,596	\$4,175,020	\$4,075,813	(\$99,207)	-2.4%
EXPENSES							
Long Term Debt Principal	\$2,535,000	\$2,485,000	\$2,650,000	\$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	\$1,555,813	(\$112,750)	-6.8%
BAN Interest			\$25,928	\$51,457	\$65,000	\$13,543	26.3%
Other	\$53,345		\$0	\$0	\$0	\$0	0.0%
TOTAL EXPENSE	\$4,436,947	\$4,368,951	\$4,506,596	\$4,175,020	\$4,075,813	(\$99,207)	-2.4%
Net Investment Income	\$345,720	\$276,810	(\$0)	\$0	\$0	\$0	

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.

Capital	2024	2025	<u>Increase/ (Decrease)</u>	
			\$	%
Principal on Long-term Debt	\$2,455,000.00	\$2,455,000.00	0.00	0.0%
Interest on Long-term Debt	\$1,655,514.00	\$1,542,763.44	(112,750.56)	-6.8%
Bond Anticipation Note Interest	\$51,457.00	\$65,000.00	13,543.00	26.3%
Total Capital Debt Expense	\$4,161,971.00	\$4,062,763.44	(99,207.56)	-2.4%

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

PROJECT	
Middle School High School (\$14.853M)	
Annual Debt Service	\$1,274,987.50
Less: Bond Premium	\$8,968.44
Amount Assessed to Towns	\$1,266,019.06
Payments scheduled through	FY 2033
Town	Assessment Amount
Manchester	\$849,792.68
Essex	\$416,226.38

PROJECT	
Middle School High School (\$2.155M)	
Annual Debt Service	\$273,250.00
Less: Bond Premium	\$4,080.62
Amount Assessed to Towns	\$269,169.38
Payments scheduled through	FY2030
Town	Assessment Amount
Manchester	\$180,183.50
Essex	\$88,985.88

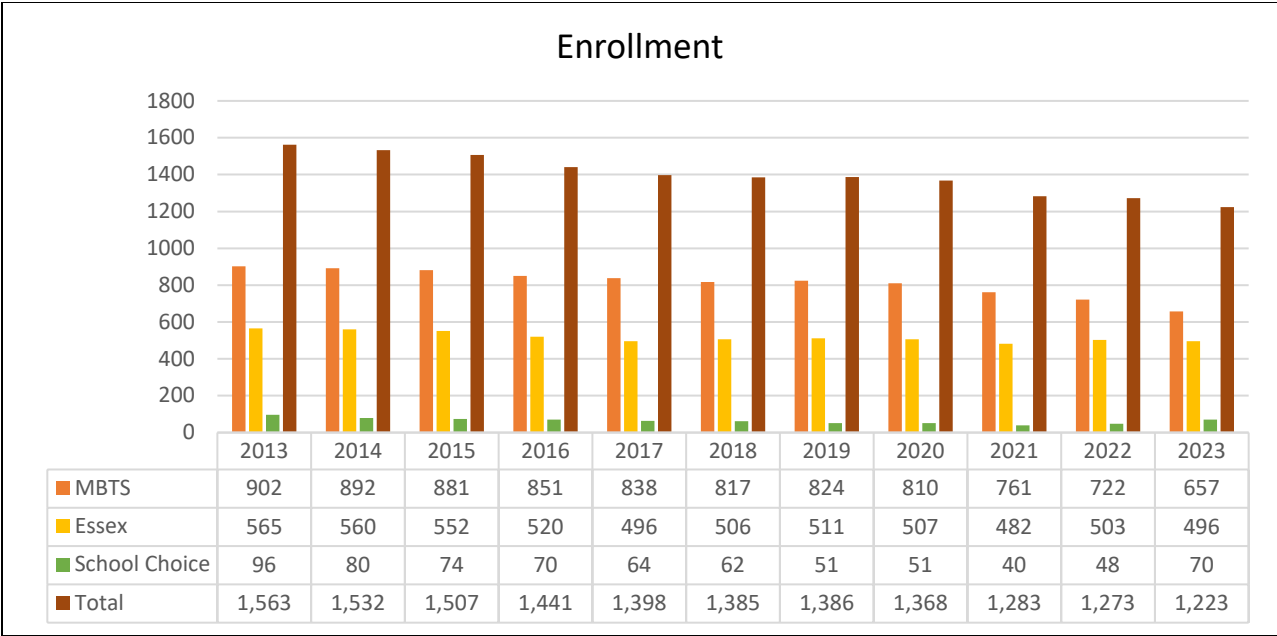
PROJECT	
Memorial Elementary School (\$32M)	
Annual Debt Service	\$2,209,500.00
Payments scheduled through	FY 2049
Town	Assessment Amount
Manchester	\$1,479,111.14
Essex	\$730,388.86

PROJECT	
Memorial Elementary School (\$3.23M)	
Annual Debt Service	\$253,075.00
Payments scheduled through	FY 2042
Town	Assessment Amount
Manchester	\$168,662.91
Essex	\$84,412.09

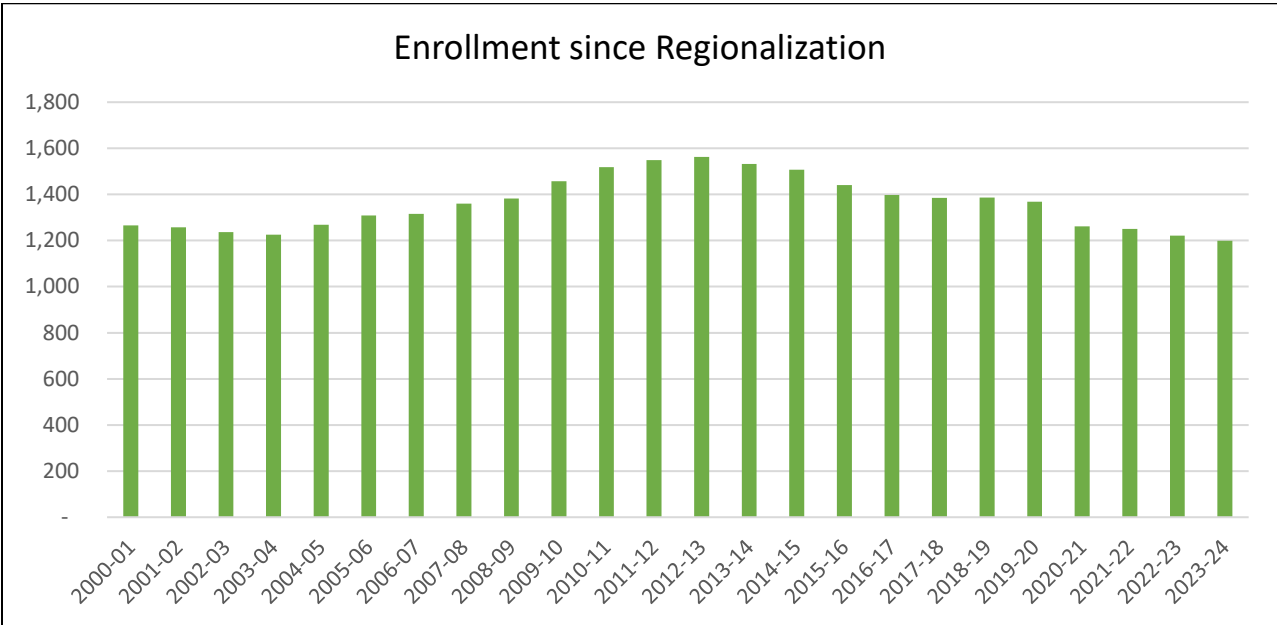
PROJECT	
Memorial Elementary School (Bond Anticipation Notes)	
Interest Payment Due (Est.)	\$65,000.00
Town	Assessment Amount
Manchester	\$43,156.82
Essex	\$21,843.18

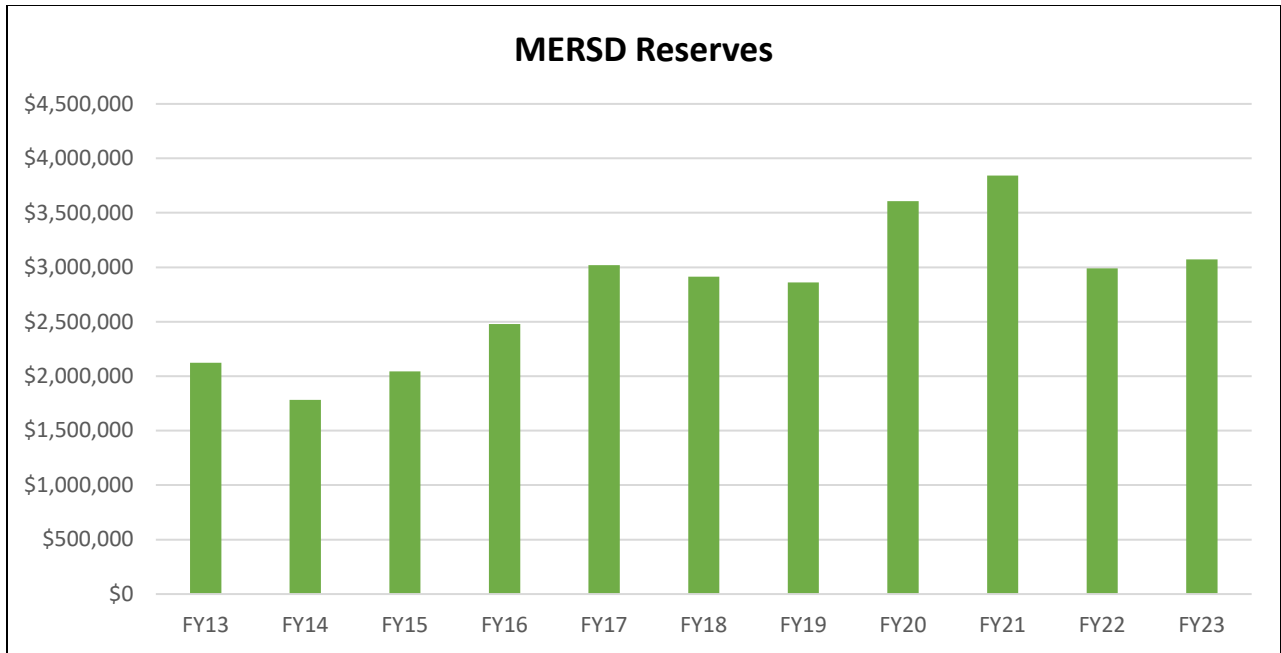
Appendix: Supplemental Information

District Overview	
<p>Enrollment:</p> <ul style="list-style-type: none"> Students = 1,223 Resident Population = 1,153 School Choice/Other = 70 	<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 (62nd) State Avg. Per Pupil Expenditure = \$21,116 <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"> Teachers & Professional Staff = 146.82 Paraprofessional Staff = 36.40 School Leadership & Support Staff = 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 (106th in state) Average State Teacher Salary = \$87,108 <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

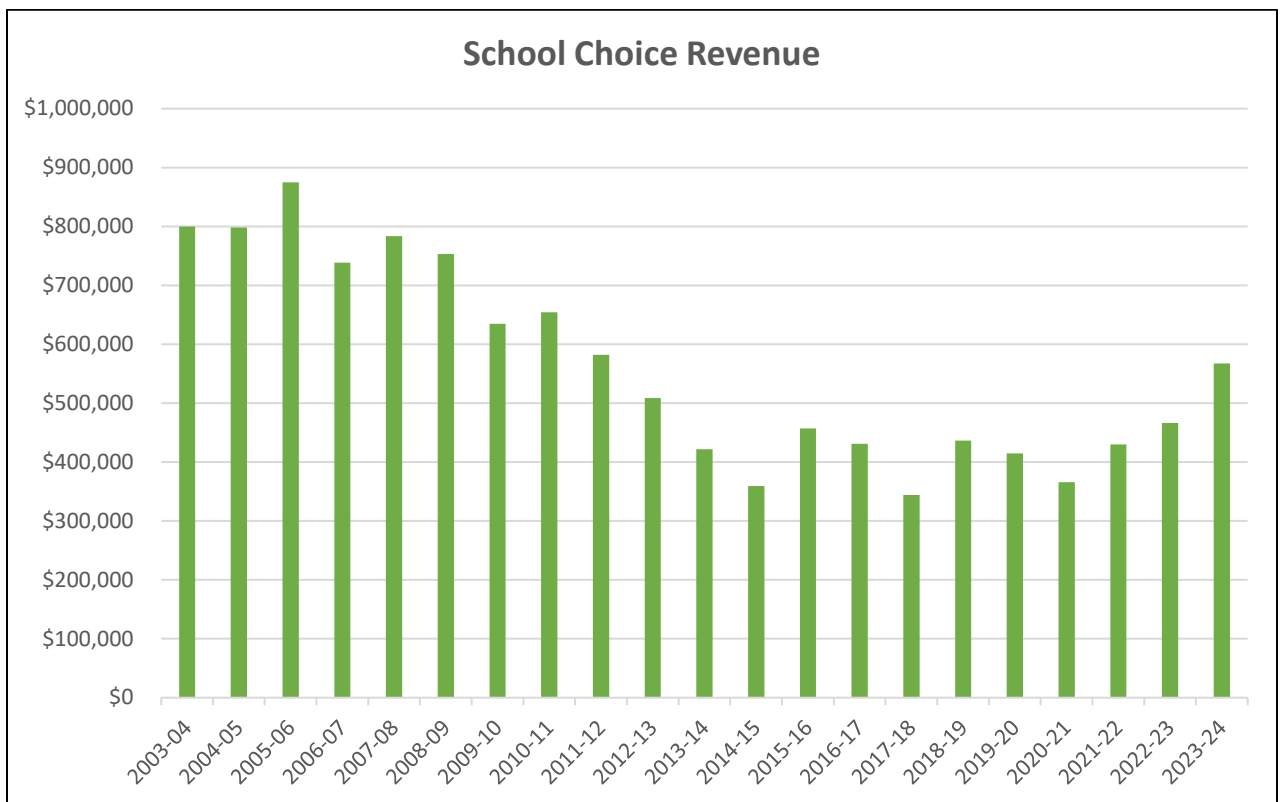


By Percentage	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Enrollment	1,563	1,532	1,507	1,441	1,398	1,385	1,386	1,368	1,283	1,273	1,223
MBTS	58%	58%	58%	59%	60%	59%	59%	59%	59%	57%	54%
Essex	36%	37%	37%	36%	35%	37%	37%	37%	38%	40%	41%
School Choice	6%	5%	5%	5%	5%	4%	4%	4%	3%	4%	6%
Total Enrollment	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%





(Combination of funds consisting of School Choice funds, Stabilization Funds, and certified Excess & Deficiency funds.)



Average Teacher Salaries

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

Area Districts		
District	Ranking	Avg. Salary
Masconomet	8	\$107,457
Lynnfield	36	\$96,529
Danvers	74	\$92,451
Hamilton-Wenham	76	\$92,031
Newburyport	92	\$89,540
Manchester Essex	106	\$88,536
Amesbury	129	\$86,626
Gloucester	134	\$86,360
Beverly	155	\$84,765
Triton	158	\$84,556
North Reading	168	\$84,051
Ipswich	172	\$83,657
Rockport	195	\$81,595
Pentucket	202	\$80,930
Georgetown	212	\$79,955

DART Districts *		
District	Ranking	Avg. Salary
Masconomet	8	\$107,457
Dover-Sherborn	12	\$104,766
Hamilton-Wenham	76	\$92,031
Sutton	101	\$88,901
Manchester Essex	106	\$88,536
Old Rochester	127	\$87,018
King Philip	153	\$84,945
North Reading	168	\$84,051
Georgetown	212	\$79,955
Douglas	288	\$71,763
State Average	--	\$87,108

Per Pupil Expenditure (PPE)

From Department of Elementary and Secondary Education - FY23 Figures

Area Districts	
District	PPE
Rockport	\$28,196
Masconomet	\$25,648
Manchester Essex	\$25,092
Hamilton-Wenham	\$23,725
Triton	\$23,320
Amesbury	\$22,944
Ipswich	\$22,925
Newburyport	\$22,857
Gloucester	\$22,301
North Reading	\$20,852
Danvers	\$20,697
Lynnfield	\$19,607
Georgetown	\$19,355
Pentucket	\$19,269
Beverly	\$18,685

DART Districts *	
District	PPE
Masconomet	\$25,648
Manchester Essex	\$25,092
Dover-Sherborn	\$24,361
King Philip	\$23,917
Hamilton-Wenham	\$23,725
Old Rochester	\$21,092
North Reading	\$20,852
Georgetown	\$19,355
Sutton	\$19,215
Douglas	\$18,904
State Average	\$21,116

* 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.