

# Manchester Essex Regional School District

## FY26 Proposed Budget



*As presented January 21, 2025*



January 16, 2025

To: MERSD School Committee

From: Michelle Cresta, Director of Finance & Operations

Copy: Pam Beaudoin, Superintendent of Schools

Re: FY26 Proposed Budget

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### Summary

In our FY26 Proposed Budget, we have encountered a significant challenge in determining how to fund the FY26 budget needs while maintaining our current level of education programming. The FY26 Budget highlights the recurring structural deficit that we manage each fiscal year.

The FY26 Proposed Budget includes significant changes from the FY26 Tentative Budget. Inflation in recurring fixed costs, along with contractual obligations, continues to pose obstacles and becomes a greater challenge each year

Reminder: Due to a change in the role of the Director of Finance & Operations since the FY25 budget was finalized, some of the projected costs in the FY26 budget are not allocated in the same manner. The dollar amounts and percentage changes from FY25 to FY26 reflect the actual change in costs along with a difference in the categorization and interpretation of certain costs and account lines.

This budget projects increased spending by 5.42% or by \$1,667,066 for a total of \$32,397,588. Our general fund revenues outside of the town assessments are expected to increase 5% or \$224,048. This figure includes a revenue increase of \$100,00 attributed to the expansion of our school choice program which will accept another 20 students to the program for the 2025-2026 school year.

The town's apportionment formula for the operating budget is based on the EQV of both towns along with the US Census Population figures. The formula currently being used is based on the most recent EQV figures which are from 2022. The EQV figures will be updated with 2024 information as soon as they are available which is expected later this month.

### Spending Highlights

#### Personnel

A 2.5% cost of living adjustment (COLA) is included for employees not covered by the Manchester Essex Teachers Association's Collective Bargaining Agreement. For our teaching staff, the 2.5% COLA, combined with the cost of steps and column movement, is resulting in an estimated growth rate of 5.09%. For our teaching assistants, the 2.5% COLA, combined with the cost of steps, is resulting in an estimated growth of 4.3%. The FY25 budget included an increase to settle a newly formed union contract, as well as the addition of two Library Teaching Assistants. Funding for these additions in the FY25 budget was allocated in the Negotiations and Expanded Effort line within the Personnel section of the budget

The cost of our athletic coaching and officials budget has contractual obligations that are exceeding 2.5% due to step movement and a 3% increase in the athletic official's agreement.

Four Teaching Assistant positions have been included in the Proposed Budget for FY26, totaling \$145,000. These positions were previously funded by the preschool tuition revolving fund. However, all

surplus balances in the preschool tuition revolving fund have been fully exhausted, requiring these positions to be absorbed into the general fund operating budget. The preschool program is a special education program that allows a capped number of peer pal students to enroll. This shift in funding is due to the program's needs and not related to the enrollment levels of peer model students

Additionally, this proposed budget includes two personnel reductions: the reduction of one Principal at the Middle School and the reduction of the Facilities Manager position. These cuts are included in the figures being proposed.

#### Operating Expenses

A notable increase in the FY26 Proposed Budget is the cost of our health insurance. While the projected health insurance renewal rate remains high at a current estimate of 24%, we have included a rate increase of only 10% in this FY26 Proposed Budget. We are hoping that by going out to market for a new insurer, we may be able to receive a lower renewal rate. Any percentage higher than a 10% renewal rate will require additional funding above the figures included in this proposed budget.

Our special education tuition and transportation costs are projected to decrease slightly in the FY26 budget. We anticipate savings of \$50,000 in Out-of-District Tuitions, a reduction of \$101,382 in Out-of-District Transportation needs, and transportation savings of \$34,000 resulting from a recently formed North Shore transportation collaboration group among school districts.

Our technology software costs have increased by \$178,619 or 100%. Due to upgrades, shifts to cloud-based solutions, and inflation, our overall software costs have seen a significant increase in recent years. Additionally, our student assessment system, previously funded through COVID-era grants that have now been fully utilized, has been shifted to the general fund operating budget.

#### Staff & Capital Requests Summary

The proposed operating budget add no new staff and defers all staffing request except for staffing at the Memorial School and Middle School that is achieved be the reallocation High School positions. Capital requests are included in the Proposed Budget. These requests are detailed separately in the packet. All requests align with Strategic, District, and School Improvement Plans and aim to support student achievement. Capital requests include both small cap (under \$20K) or large cap (over \$20K).

#### Enrollment Reports: Class Size Report (2024-2025)

This report includes the Enrollment Chart, Enrollment History, and the Class Size / Section Report

#### Staffing Report (2024-2025)

The report provides detailed staffing by location and category, along with a crosswalk chart to match positions to the budget. It also identifies personnel funded by grants or revolving accounts, outside the operating budget.

## Key Budget Drivers (with Reserves of \$500k E& D & \$150k OPEB)

Over-all Summary	FY25 Adopted Budget*	FY26 Proposed Budget	\$ Change from FY25 Budget	% Change from FY25 Budget
Total Operating Budget	30,730,522.00	\$32,397,588	1,667,066.00	5.42%

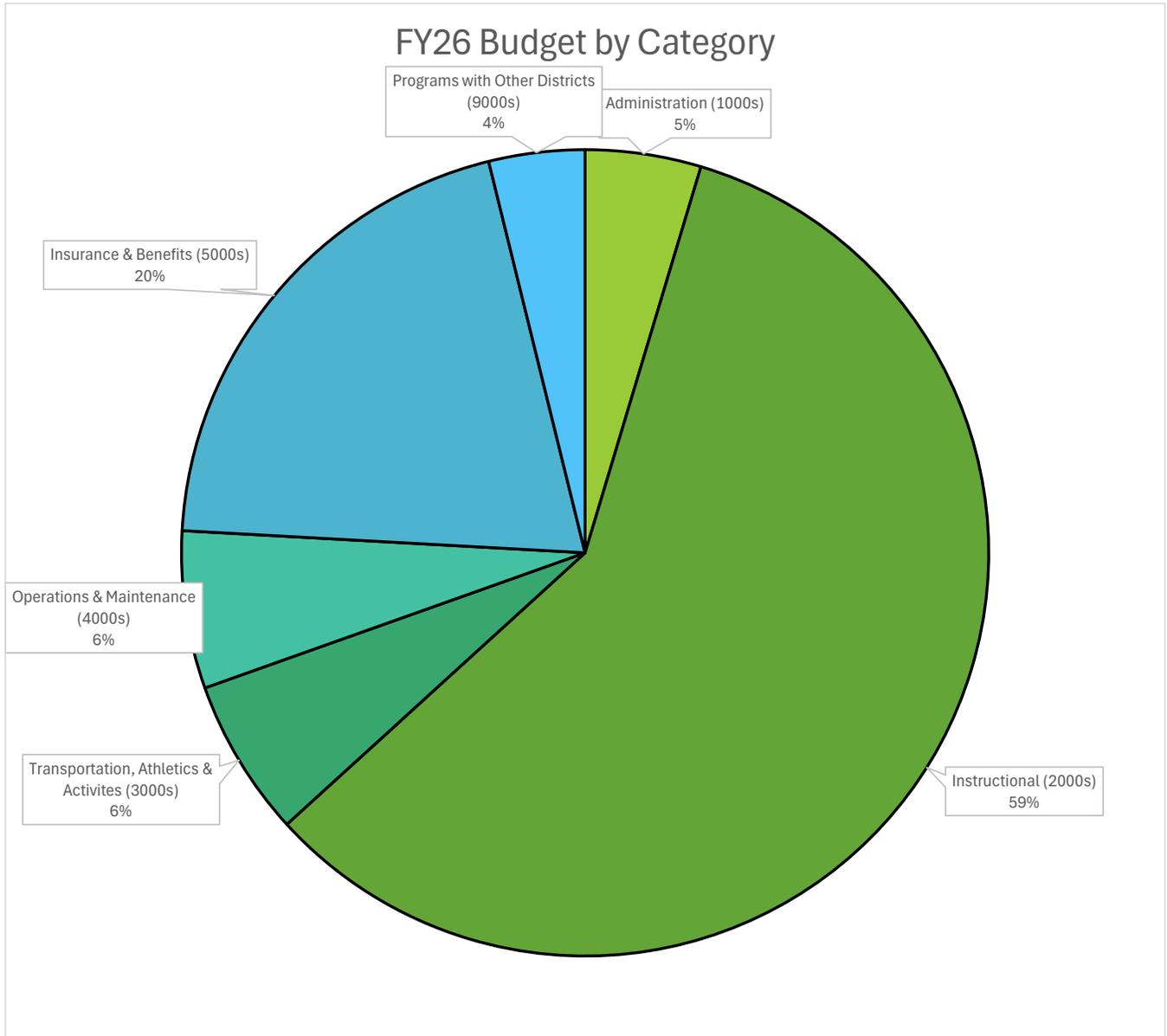
\*Difference of \$100k. School Choice Assessment removed from revenue and added to operating budget for accurate expenditure reporting. Net change \$0.

Revenue - Large Category				
State Aid- Chapter 70 Funding	3,266,738.00	3,414,286.00	147,548.00	4.52%
School Choice-in	500,000.00	600,000.00	100,000.00	20.00%
Use of Reserves - E&D	350,000.00	500,000.00	150,000.00	42.86%
Assessment Revenue - Town Funds***	26,229,284.00	27,522,302.00	1,293,018.00	4.93%

\*\*\* Inclusive of OPEB funds of \$150k being used to offset retiree health costs

Expenditures					
% of Budget	FY26 Proposed Budget Key Driver Growth	FY25 Budget	FY26 Proposed	\$ Change from FY25 Budget	% Change from FY25 Budget
<b>Personnel</b>					
<b>61.24%</b>	<b>Personnel Salaries</b>	<b>\$19,019,467</b>	<b>\$19,839,430</b>	<b>\$819,963</b>	<b>4.31%</b>
45.56%	META - Unit A Teachers & Certified Professionals	\$14,129,823	\$14,759,364	\$629,541	4.46%
3.56%	META - Unit B Teaching Assistants	\$759,067	\$1,153,266	\$394,199	51.93%
2.84%	Stipends Student Activities, Coaching/Longevity/Expanded Effort, etc.	\$971,419	\$918,948	-\$52,471	-5.40%
7.83%	All Other Admin & Support Staff	\$2,594,449	\$2,538,089	-\$56,360	-2.17%
0.60%	Facilities & Custodians	\$288,215	\$193,269	-\$94,946	-32.94%
0.85%	Substitutes/Hourly/Summer Work	\$276,494	\$276,494	\$0	0.00%
<b>Operating Expenses</b>					
<b>19.19%</b>	<b>Health Insurance, Benefit Rate Increase, &amp; Other Insurance</b>	<b>\$5,516,822</b>	<b>\$6,216,580</b>	<b>\$699,758</b>	<b>12.68%</b>
10.66%	Active Employees	\$2,799,020	\$3,453,606	\$654,586	23.39%
1.31%	Retired Employees - On Active Plan	\$559,765	\$423,584	-\$136,181	-24.33%
2.22%	Retirees - Medicare	\$631,735	\$720,318	\$88,583	14.02%
0.00%	OPEB Funding Off-set	-\$150,000	-\$150,000	\$0	0.00%
2.35%	OPEB Contribution	\$692,725	\$761,998	\$69,273	10.00%
2.44%	Essex Regional Retirement	\$793,577	\$792,074	-\$1,503	-0.19%
0.66%	Workers Comp & Liability	\$190,000	\$215,000	\$25,000	13.16%
<b>6.44%</b>	<b>Out of District Tuition &amp; Transportation &amp; Contracted Services</b>	<b>\$2,204,991</b>	<b>\$2,086,609</b>	<b>-\$118,382</b>	<b>-5.37%</b>
3.52%	Total Out of District Tuitions	\$1,173,479	\$1,140,479	-\$33,000	-2.81%
1.99%	Special Ed Transportation	\$781,512	\$646,130	-\$135,382	-17.32%
0.93%	Special Ed Contracted Services	\$250,000	\$300,000	\$50,000	20.00%
<b>5.98%</b>	<b>Operations &amp; Facilities</b>	<b>\$1,878,568</b>	<b>\$1,937,636</b>	<b>\$59,068</b>	<b>3.14%</b>
0.26%	Security	\$69,500	\$84,000	\$14,500	20.86%
2.44%	Utilities	\$773,700	\$790,800	\$17,100	2.21%
3.28%	Custodial Supplies & Maintenance	\$1,035,368	\$1,062,836	\$27,468	2.65%
<b>1.10%</b>	<b>Technology - Software</b>	<b>\$176,921</b>	<b>\$355,540</b>	<b>\$178,619</b>	<b>100.96%</b>
0.45%	Admin Technology - Website & Operational Software	\$79,500	\$145,540	\$66,040	83.07%
0.65%	Instructional Software	\$97,421	\$210,000	\$112,579	115.56%
<b>6.06%</b>	<b>Other Expenditure Categories</b>	<b>\$1,933,753</b>	<b>\$1,961,793</b>	<b>\$28,040</b>	<b>1.45%</b>

Budget Totals by Category	2024-2025 (FY25)	2025-2026 (FY26)	\$ Change	% Change
Administration (1000s)	\$ 1,474,053	\$ 1,501,807	\$ 27,754	1.88%
Instructional (2000s)	\$ 17,899,319	\$ 18,985,216	\$ 1,085,897	6.07%
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)	\$ 5,889,391	\$ 6,571,252	\$ 681,861	11.58%
Programs with Other Districts (9000s)	\$ 1,277,479	\$ 1,244,479	\$ (33,000)	-2.58%
<b>Total Operating Budget</b>	<b>\$ 30,730,522</b>	<b>\$ 32,397,588</b>	<b>\$ 1,667,066</b>	<b>5.42%</b>



**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
	<b>PERSONNEL</b>						
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	\$711,117	-\$83,693	-10.5%
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	95.60	\$9,572,924	95.65	\$10,169,441	\$596,517	6.2%
2310	Special Ed Teachers	29.00	\$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	24.40	\$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	0.20	\$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	3.00	\$193,269	-\$94,946	-32.9%
	Longevity, Lane Changes, & Sick Buyback		\$348,950		\$235,750	-\$113,200	-32.4%
	<b>Total - PERSONNEL</b>	<b>193.50</b>	<b>\$19,019,467</b>	<b>201.85</b>	<b>\$19,839,430</b>	<b>\$819,963</b>	<b>4.31%</b>

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

DESE Code	Category	2024-2025 (FY25) Budget	2025-2026 (FY26) Budget	\$ Change	% Change
	<b>OPERATING EXPENSES</b>				
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	\$6,721,252	\$676,142	11.2%
	(Offset: OPEB transfer reduction, if needed)	(\$150,000)	(\$150,000)	\$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%
	<b>Total - Operating Expense</b>	<b>\$11,711,055</b>	<b>\$12,558,158</b>	<b>\$847,103</b>	<b>7.2%</b>
	<b>Total Personnel &amp; Operating Expenses</b>	<b>\$30,730,522</b>	<b>\$32,397,588</b>	<b>\$1,667,066</b>	<b>5.42%</b>
	Less: School Choice Funds (to decrease insurance costs)	(\$500,000)	(\$600,000)	-\$100,000	
	<b>Total Budget</b>	<b>\$30,230,522</b>	<b>\$31,797,588</b>	<b>\$1,567,066</b>	<b>5.18%</b>

\* Change in School Choice Assessment categorization. No longer treated as an general fund revenue offset

## Memorial School

Account Code	Category	2024-2025 Staffing Level	2024-2025 Budget	2025-2026 Staffing Level	2025-2026 Budget	\$ Change	% Change
<b>PERSONNEL</b>							
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	18.53	\$1,952,764	19.15	\$2,049,267	\$96,503	4.9%
2310	Special Ed Teachers	11.36	\$1,098,875	11.05	\$1,199,599	\$100,724	9.2%
2315	Special Ed Team Chair	0.60	\$65,945	0.50	\$53,321	(\$12,624)	-19.1%
2325	Substitutes		\$77,100		\$77,100	\$0	0.0%
2330	Teaching Assistants	6.00	\$183,787	12.50	\$456,642	\$272,855	148.5%
2340	Library/Media Teacher	0.60	\$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%
4110	Custodians		\$0		\$0	\$0	0.0%
<b>Subtotal PERSONNEL</b>		<b>41.69</b>	<b>\$3,917,028</b>	<b>48.40</b>	<b>\$4,359,840</b>	<b>\$442,812</b>	<b>11.3%</b>
<b>OPERATING EXPENSES</b>							
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%
<b>Subtotal OPERATIONS</b>			<b>\$353,982</b>		<b>\$330,304</b>	<b>(\$23,678)</b>	<b>-6.7%</b>
<b>TOTAL</b>			<b>\$4,271,010</b>		<b>\$4,690,144</b>	<b>\$419,134</b>	<b>9.8%</b>

## Essex Elementary

Account Code	Category	2024-2025 Staffing Level	2024-2025 Budget	2025-2026 Staffing Level	2025-2026 Budget	\$ Change	% Change
<b>PERSONNEL</b>							
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	16.68	\$1,689,603	19.10	\$2,021,014	\$331,411	19.6%
2310	Special Ed Teachers	5.27	\$529,057	5.20	\$526,103	(\$2,954)	-0.6%
2315	Special Ed Team Chair	0.40	\$43,963	0.50	\$53,322	\$9,359	21.3%
2325	Substitutes		\$39,100		\$39,100	\$0	0.0%
2330	Teaching Assistants	7.00	\$221,004	8.50	\$301,607	\$80,603	36.5%
2340	Library/Media Teacher	0.40	\$45,740	0.40	\$46,883	\$1,143	2.5%
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%
<b>Subtotal PERSONNEL</b>		<b>34.15</b>	<b>\$3,007,488</b>	<b>38.10</b>	<b>\$3,446,663</b>	<b>\$439,175</b>	<b>14.6%</b>
<b>OPERATING EXPENSES</b>							
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%
<b>Subtotal OPERATIONS</b>			<b>\$328,885</b>		<b>\$293,407</b>	<b>(\$35,478)</b>	<b>-10.8%</b>
<b>TOTAL</b>			<b>\$3,336,373</b>		<b>\$3,740,070</b>	<b>\$403,697</b>	<b>12.1%</b>

## Middle School

Account Code	Category	2024-2025 Staffing Level	2024-2025 Budget	2025-2026 Staffing Level	2025-2026 Budget	\$ Change	% Change
<b>PERSONNEL</b>							
2210	Principal & Dean of Students	2.00	\$252,073	2.00	\$160,132	(\$91,941)	-36.5%
2210	Secretary	1.00	\$52,534	1.00	\$53,847	\$1,313	2.5%
2305	Classroom Teachers	20.90	\$2,083,118	21.30	\$2,236,937	\$153,819	7.4%
2310	Special Ed Teachers	9.60	\$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	3.40	\$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	0.60	\$52,259	0.60	\$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%
<b>Subtotal PERSONNEL</b>		<b>39.00</b>	<b>\$3,679,910</b>	<b>39.00</b>	<b>\$3,718,356</b>	<b>\$38,446</b>	<b>1.0%</b>
<b>OPERATING EXPENSES</b>							
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%
<b>Subtotal OPERATIONS</b>			<b>\$171,987</b>		<b>\$167,098</b>	<b>(\$4,889)</b>	<b>-2.8%</b>
<b>TOTAL</b>							
			<b>\$3,851,897</b>		<b>\$3,885,454</b>	<b>\$33,557</b>	<b>0.9%</b>

High School							
Account Code	Category	2024-2025 Staffing Level	2024-2025 Budget	2025-2026 Staffing Level	2025-2026 Budget	\$ Change	% Change
	<b>PERSONNEL</b>						
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	36.50	\$3,719,262	35.10	\$3,666,418	(\$52,844)	-1.4%
2310	Special Ed Teachers	4.80	\$461,320	4.30	\$419,929	(\$41,391)	-9.0%
2315	MS/HS 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	8.00	\$246,931	7.50	\$267,440	\$20,509	8.3%
2710	Guidance & Adjustment Counselors	5.00	\$524,010	5.00	\$531,786	\$7,776	1.5%
2800	Psychologist	0.40	\$34,840	0.40	\$30,802	(\$4,038)	-11.6%
3200	Nurse	1.00	\$70,548	1.00	\$95,048	\$24,500	34.7%
3510	Athletics (including coaching 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 staffing & OT)	1.00	\$91,860	1.00	\$91,106	(\$754)	-0.8%
	<b>Subtotal PERSONNEL</b>	<b>62.30</b>	<b>\$6,057,937</b>	<b>59.90</b>	<b>\$6,065,777</b>	<b>\$7,840</b>	<b>0.1%</b>
	<b>OPERATING EXPENSES</b>						
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	0.0%
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	MSSH Utilities		\$396,000		\$447,000	\$51,000	12.9%
	<b>Subtotal OPERATIONS</b>		<b>\$674,331</b>		<b>\$759,311</b>	<b>\$84,980</b>	<b>12.6%</b>
	<b>TOTAL</b>		<b>\$6,732,268</b>		<b>\$6,825,088</b>	<b>\$92,820</b>	<b>1.4%</b>

## Districtwide Instructional Services

Account Code	Category	2024-2025 Staffing Level	2024-2025 Budget	2025-2026 Staffing Level	2025-2026 Budget	\$ Change	% Change
	<b>PERSONNEL</b>						
2100	Curriculum & Instructional Technology Dir	1.0	\$144,013	1.0	\$147,613	\$3,601	2.5%
2210	Substitute Building Secretaries		\$2,563		\$0	(\$2,563)	-100.0%
2300	Dept. Heads/Team/Curr Leaders/PD Summer		\$107,214		\$81,556	(\$25,658)	-23.9%
2300	Cohort Coaches		\$10,741		\$11,008	\$267	2.5%
2300	Prof. Dvlpmt Committee/MERSD-U		\$19,940		\$28,895	\$8,955	44.9%
2300	Longevity		\$157,700		\$145,750	(\$11,950)	-7.6%
2440	ELL Coordinator	1.0	\$110,177	1.0	\$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 & Negotiations		\$1,250		\$0	(\$1,250)	-100.0%
	<b>Subtotal PERSONNEL</b>	<b>2.0</b>	<b>\$608,690</b>	<b>2.0</b>	<b>\$582,572</b>	<b>(\$26,118)</b>	<b>-4.3%</b>
	<b>OPERATING EXPENSES</b>						
2300	Curriculum Development Office		\$18,500		\$11,400	(\$7,100)	-38.4%
2350	Technology Staff Development		\$200		\$0	(\$200)	-100.0%
2350	Curriculum Materials/Texts		\$0		\$4,000	\$4,000	#DIV/0!
2400	Curriculum/Technology Small Capital		\$70,300		\$69,000	(\$1,300)	-1.8%
2450	District Wide Professional Development		\$60,000		\$66,575	\$6,575	11.0%
	<b>Subtotal OPERATIONS</b>		<b>\$149,000</b>		<b>\$150,975</b>	<b>\$1,975</b>	<b>1.3%</b>
	<b>TOTAL</b>		<b>\$757,690</b>		<b>\$733,547</b>	<b>(\$24,143)</b>	<b>-3.2%</b>

## Student Services / Special Education

Account Code	Category	2024-2025 Staffing Level	2024-2025 Budget	2025-2026 Staffing Level	2025-2026 Budget	\$ Change	% Change
	<b>PERSONNEL*</b>						
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	Special Education Extended Services		\$18,000		\$18,450	\$450	2.5%
	<b>Subtotal PERSONNEL*</b>	<b>2.0</b>	<b>\$252,145</b>	<b>2.0</b>	<b>\$258,411</b>	<b>\$6,266</b>	<b>2.5%</b>
	<b>OPERATING EXPENSES</b>						
2100	Legal Fees		\$28,355		\$28,355	\$0	0.0%
2100	Administrative Expenses & Travel		\$2,500		\$2,000	(\$500)	-20.0%
2300	Contracted Services (OT/PT, Speech, etc.)		\$250,000		\$300,000	\$50,000	20.0%
2300	Summer Program		\$79,000		\$96,000	\$17,000	21.5%
2400	SPED Equipment & Instructional 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%
	<b>Subtotal OPERATIONS</b>		<b>\$2,275,946</b>		<b>\$2,156,064</b>	<b>(\$119,882)</b>	<b>-5.3%</b>
	<b>TOTAL</b>		<b>\$2,528,091</b>		<b>\$2,414,475</b>	<b>(\$113,616)</b>	<b>-4.5%</b>
	<i>*Special Education instructional staff budgeted at individual school level</i>						
	<b>**Each year's Tuition Out line excludes tuitions funded by Circuit Breaker outside General Fund budget or pre-p</b>						
			<b>2024-2025 Budget</b>		<b>2025-2026 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	Budget Funded Tuition Out (above)		\$1,098,479		\$1,048,479	(\$50,000)	-4.6%
	Circuit Breaker Funded Tuitions		\$1,247,892		\$942,215	(\$305,677)	-24.5%
	Pre-Paid in Prior Year		\$150,000		\$100,000	(\$50,000)	-33.3%
	<b>Annual Cost of Tuitions</b>		<b>\$2,496,371</b>		<b>\$2,090,694</b>	<b>(\$405,677)</b>	<b>-16.3%</b>

Districtwide (Including Administration, Facilities, and Non-Instructional Operations)							
Account Code	Category	2024-2025 Staffing Level	2024-2025 Budget	2025-2026 Staffing Level	2025-2026 Budget	\$ Change	% Change
<b>PERSONNEL</b>							
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	1.00	\$25,507	(\$96,988)	-79.2%
4200	Maintenance Technician	1.00	\$73,860	1.00	\$72,633	(\$1,227)	-1.7%
3200	Nurse Substitutes		\$10,000		\$10,000	\$0	0.0%
3300	Transportation Administrative 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%
<b>Subtotal PERSONNEL</b>		<b>12.45</b>	<b>\$1,336,193</b>	<b>12.45</b>	<b>\$1,274,662</b>	<b>(\$61,531)</b>	<b>-4.6%</b>
<b>OPERATING EXPENSES</b>							
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%
	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		\$3,453,606	\$514,256	17.5%
5250	Health & Life Insurance -Retirees		\$1,078,969		\$1,143,902	\$64,933	6.0%
	OPEB off set		(\$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%
<b>Subtotal OPERATIONS</b>			<b>\$7,762,644</b>		<b>\$8,700,999</b>	<b>\$938,355</b>	<b>12.1%</b>
<b>TOTAL</b>			<b>\$9,098,837</b>		<b>\$9,975,661</b>	<b>\$876,824</b>	<b>9.6%</b>

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

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

**General Fund Revenue - WITHOUT use of E&D for FY26 (includes use of OPEB \$150K)**

Revenue	2023-2024 (FY24) Budget	2024-2025 (FY25) Budget	2025-2026 (FY26) Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
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	0.00%
Bank Interest	\$40,000	\$40,000	\$47,000	\$7,000	17.50%
Parking/Bus Fees	\$29,500	\$29,500	\$24,000	-\$5,500	-18.64%
Use of Excess & Deficiency (E&D)	\$287,103	\$350,000	\$0	-\$350,000	-100.00%
School Choice Offset	\$500,000	\$500,000	\$600,000	\$100,000	20.00%
Total Other Revenue	\$4,377,361	\$4,501,238	\$4,375,286	-\$125,952	-2.80%
Operating Assessments *					
Manchester-by-the-Sea	\$16,044,334	\$16,339,528	\$17,381,284	\$1,041,756	6.38%
Essex	\$9,434,693	\$9,889,756	\$10,641,018	\$751,262	7.60%
Total Operating Assessment Revenue *	\$25,479,027	\$26,229,284	\$28,022,302	\$1,793,018	6.84%
<b>TOTAL REVENUE</b>	<b>\$29,856,388</b>	<b>\$30,730,522</b>	<b>\$32,397,588</b>	<b>\$1,667,066</b>	<b>5.42%</b>

\*FY26 based on the assessment formula using the outdated EQV figure (to be updated in January 2025)

**General Fund Revenue - WITH use of \$650k Reserves for FY26 (\$500k E&D and \$150k OPEB)**

Revenue	2023-2024 (FY24) Budget	2024-2025 (FY25) Budget	2025-2026 (FY26) Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
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	0.00%
Bank Interest	\$40,000	\$40,000	\$47,000	\$7,000	17.50%
Parking/Bus Fees	\$29,500	\$29,500	\$24,000	-\$5,500	-18.64%
Use of Excess & Deficiency (E&D)	\$287,103	\$350,000	\$500,000	\$0	0.00%
School Choice Offset	\$500,000	\$500,000	\$600,000	\$100,000	20.00%
Total Other Revenue	\$4,377,361	\$4,501,238	\$4,875,286	\$374,048	8.31%
Operating Assessments *					
Manchester-by-the-Sea	\$16,044,334	\$16,339,528	\$17,071,151	\$731,623	4.48%
Essex	\$9,434,693	\$9,889,756	\$10,451,151	\$561,395	5.68%
Total Operating Assessment Revenue *	\$25,479,027	\$26,229,284	\$27,522,302	\$1,293,018	4.93%
<b>TOTAL REVENUE</b>	<b>\$29,856,388</b>	<b>\$30,730,522</b>	<b>\$32,397,588</b>	<b>\$1,667,066</b>	<b>5.42%</b>

\*FY26 based on the assessment formula using the outdated EQV figure (to be updated in January 2025)

## Operating Assessment Calculation - With \$500k Use of E&D

FY26 Assessments (based on outdated EQV figures - will be release in January 2025)

FY26 Proposed Instructional Budget	\$ 19,984,694.00	61.69%
FY26 Proposed Non-Instructional Budget	\$ 12,412,894.00	38.31%
<b>Total FY26 Proposed Budget before revenue offsets</b>	<b>\$ 32,397,588.00</b>	<b>100.00%</b>

NO Reserves Applied:

Total FY26 Proposed Budget before revenue offsets	\$ 32,397,588.00
General Fund Revenue (With \$500k Use of E&D)	\$ (4,875,286.00)
<b>Total FY26 Proposed Budget to be Assessed</b>	<b>\$ 27,522,302.00</b>

Total FY26 Proposed Budget to be Assessed	\$ 27,522,302.00
FY26 Proposed Instructional Budget (net of revenue)	\$ 16,977,337.44
FY26 Proposed Non-Instructional Budget (net of revenue)	\$ 10,544,964.56

		Manchester	Essex	Total
<b>Instructional Costs Apportionment</b>				
FY26 Proposed Instructional Costs	\$ 16,977,337.44			
By Avg EQV (25%)	\$ 4,244,334.36	\$ 3,111,454.15	\$ 1,132,880.21	\$ 4,244,334.36
By Avg Enrollment (75%)	\$ 12,733,003.08	\$ 7,322,858.79	\$ 5,410,144.29	\$ 12,733,003.08
<b>Total Instructional Assessment</b>	<b>\$ 16,977,337.44</b>	<b>\$ 10,434,312.93</b>	<b>\$ 6,543,024.50</b>	<b>\$ 16,977,337.44</b>
<b>Non-Instructional Costs Apportionment</b>				
FY26 Proposed Non Instructional Costs	\$ 10,544,964.56			
By Avg EQV (25%)	2,636,241.14	1,932,586.53	703,654.61	2,636,241.14
By US Census Population (75%)	7,908,723.42	4,704,251.69	3,204,471.73	7,908,723.42
<b>Total Non Instructional Assessment</b>	<b>10,544,964.56</b>	<b>6,636,838.23</b>	<b>3,908,126.34</b>	<b>10,544,964.56</b>

<b>Combined Assessment - Estimated FY26</b>	<b>17,071,151.16</b>	<b>10,451,150.84</b>	<b>27,522,302.00</b>
	<b>62.03%</b>	<b>37.97%</b>	<b>100.00%</b>

Assessment Change - Percentage	0.27%	-0.27%
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FY25 Operating Assessment	\$ 16,339,528.00	\$ 9,889,756.00	\$ 26,229,284.00
FY26 Proposed Operating Assessment	17,071,151.16	10,451,150.84	27,522,302.00
<b>Difference: Assessment Increase</b>	<b>731,623.16</b>	<b>561,394.84</b>	<b>1,293,018.00</b>
<b>% Increase</b>	<b>4.48%</b>	<b>5.68%</b>	<b>4.93%</b>

**FORMULA INPUTS - AVERAGE EQV, AVG ENROLLMENT & POPULATION**

**Latest Equalized Property Valuations (EQV) By Town**

	<u>FY-24</u>	<u>FY-25</u>	<u>FY-26 **</u>	<u>Average</u>	
Manchester	\$2,969,651,000	\$2,969,651,000	\$2,969,651,000	\$2,969,651,000	73.31%
Essex	\$1,081,249,700	\$1,081,249,700	\$1,081,249,700	\$1,081,249,700	26.69%
<b>Total</b>	<b>\$4,050,900,700</b>	<b>\$4,050,900,700</b>	<b>\$4,050,900,700</b>	<b>\$4,050,900,700</b>	<b>100.00%</b>

Source: FY-2022 EQV      FY-2022 EQV      FY-2022 EQV \*\*  
 Published: 1/25/2023      1/25/2023      1/25/2023

**Student Enrollment By Town**

	<u>Oct. 1, 2022</u>	<u>Oct. 1, 2023</u>	<u>Oct. 1, 2024</u>	<u>Average</u>	
Manchester	680	657	650	662	57.51%
Essex	495	496	477	489	42.49%
<b>Total</b>	<b>1,175</b>	<b>1,153</b>	<b>1,127</b>	<b>1,152</b>	<b>100.00%</b>

**Town Population**

Manchester Population - 2020 U.S. Census	5,395	59.48%
Essex Population - 2020 U.S. Census	3,675	40.52%
<b>Total Combined Town Populations</b>	<b>9,070</b>	<b>100.00%</b>

\*\*To be updated with 2024 EQV when published in January 2025

## Health Insurance Funding Issue

The current recommended budget includes a 10% rate increase which is well below the estimated cost projections that we have received. The current projected estimates range from 21% to 26.9%.

Since we will be going out to market, we expect the rate increase to be lower. We are hoping to secure a rate somewhere between 10% - 15%.

Current amount included in Recommended Operating Budget	10%	\$676,142
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In addition to the increase directly due to the rate increase, this budget also includes an increase to bring our health insurance costs to the current enrollment levels, plus plan for 6 additional subscribers (3 family, 3 individual). We currently have 172 subscribers on our active plans and 144 subscribers on our Medicare Supplemental plans. We are experiencing higher than anticipated enrollment levels. In addition, we need to increase our health insurance deductible reimbursement budget item due to increased utilization. Our current maximum obligation is \$146,000 and we are funding at a level of \$100,000 for FY25. It is being recommended that we increase funding to \$125,000 for FY26.

If renewal rate comes in at the following rates, the additional dollar funding will be required:

24%	\$575,638
23%	\$534,521
22%	\$493,404
21%	\$452,287
20%	\$411,170
19%	\$370,053
18%	\$328,936
17%	\$287,819
16%	\$246,702
15%	\$205,585
14%	\$164,468
13%	\$123,351
12%	\$82,234
11%	\$41,117
10%	\$0

Every additional 1% in our renewal rate equals \$41,117

Expanded Effort - Staffing

High School						
Position/Item	FTE	Cost	Offset/ Reallocation	Priority	Rationale	
<b>Staff</b>						
MTSS Math Fellow - Shared	NA	\$10,900		2	Support MTSS intervention supports at the secondary level.	
Library Media Specialist	0.5	\$41,376	-\$16,000	2	Anticipated - support implementation for Literacy Task Force Recommendations for revitalizing the Learning Commons/Library Space.	
	0.5	\$52,276	-\$16,000			
Middle School						
Position/Item	FTE	Cost	Offset/ Reallocation	Priority	Rationale	
<b>Staff</b>						
Math Interventionist	1	\$85,752		2	Intervention support to address student remediation need identified through ongoing student assessment and data analysis.	
MTSS Math Fellow - Shared	NA	\$10,900		2	Support MTSS intervention supports at the secondary level.	
Library Media Specialist	0.5	\$41,376	-\$16,000	2	Anticipated - support implementation for Literacy Task Force Recommendations for revitalizing the Learning Commons/Library Space.	
World Language Grade 6*	0.6	\$0		2	Reintstate Sixth Grade World Langague Exploratory Class. Reallocate .6 HS WL Staff to MS.	
	2.1	\$138,028	-\$16,000			
Essex Elementary School						
Position/Item	FTE	Cost	Offset/ Reallocation	Priority	Rationale	
<b>Staff</b>						
MTSS Literacy Fellow	NA	\$10,900		2	Support MTSS intervention caseload at the elementary level	
	0	\$10,900	0			
Memorial School						
Position/Item	FTE	Cost	Offset/ Reallocation	Priority	Rationale	
<b>Staff</b>						
MTSS Literacy Fellow	NA	\$10,900		2	Support MTSS intervention caseload at the elementary level	
Classroom Teacher	1	\$85,752		2	Address class size imbalance	
	1	\$96,652	0			
Curriculum & Instructional Technology						
Position/Item	FTE	Cost	Offset/ Reallocation	Priority	Rationale	
<i>Recommendations added to school where positions are located.</i>						
	0	\$0	\$0	0		
Special Education & Student Services						
Position/Item	FTE	Cost	Offset/ Reallocation	Priority	Rationale	
<b>Staff</b>						
Pre-K Teacher	1	\$82,752		1	To address increase in services required to meet students needs in PK program	
Teaching Assistant	2	\$76,546		1	Staffing adjustment needed as students move from PK to K	
	3	\$159,298	\$0			
District Total	6.6	\$457,154	-\$32,000			
Total FY26 Budget Implication		\$425,154				

## FY26 Capital Plan

### Middle / High School

Position/Item	Cost	Funding Source			Priority	Rationale
		Small Cap Operating	EOY	Stabilization		
<b>Small Cap - Operating Budget Annual Request</b>						
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
<b>Large Cap - Multi Year Capital Plan</b>						
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	Deferred 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		
<b>Small Cap - Operating Budget Annual Request</b>						
Autoscrubber for Essex Elementary	\$6,500	\$6,500			Medium	Replacement of 10 year old scrubber
<b>Large Cap - Multi Year Capital Plan</b>						
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		
<b>Large Cap - Multi Year Capital Plan</b>						
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		

Staffing Report - Two Year	2024-2025 Staffing						2023-2024 Staffing					
	Essex	Memorial	Middle	High	District	Totals	Essex	Memorial	Middle	High	District	Totals
<b>Teachers &amp; Professional Staff</b>												
General Education Content Teacher	12.00	13.00	15.00	30.00		70.00	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	1.60	2.00	1.40	5.60		10.60	1.40	1.60	1.60	5.40		10.00
Nurse	1.00	1.00	0.50	0.50		3.00	1.00	1.00	0.40	0.60		3.00
	26.77	38.05	34.12	47.52		146.45	25.87	37.15	34.40	49.40		146.82
<b>Paraprofessional</b>												
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		42.00	8.00	14.00	5.40	9.00		36.40
<b>School Leadership &amp; Admin Support</b>												
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		12.10	2.00	2.00	3.00	5.10		12.10
<b>Districtwide Leadership &amp; Support Staff</b>												
Superintendent					1.00	1.00					1.00	1.00
Directors					3.00	3.00					3.00	3.00
Facilities					3.00	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
					16.70	16.70					16.70	16.70
<b>Staff Totals</b>												
<b>Total</b>	<b>37.27</b>	<b>58.55</b>	<b>43.62</b>	<b>61.12</b>	<b>16.70</b>	<b>217.25</b>	<b>35.87</b>	<b>53.15</b>	<b>42.80</b>	<b>63.50</b>	<b>16.70</b>	<b>212.02</b>

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

## 2024-2025 Staffing Report Budget Crosswalk

Location of Position Types in Budget					
Teachers & Professional Staff	Grant/Rev		Total FTE	Operating	
	Operating Budget FTE	Fund FTE		Budget DESE Account Code	Grant/Rev Fund
General Education Content Teacher	70.00		70.00	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	10.60		10.60	2710 / 2800	
Nurse	3.00		3.00	3200	
<b>Paraprofessional</b>					
Special Education	21.00	14.00	35.00	2330	PreK Revolving Fund / IDEA
General Education	7.00		7.00	2330	
<b>School Leadership &amp; Admin Support</b>					
Principal	4.00			2210	
Dean	2.00			2210	
Athletic Director	0.60			3510	
Administrative Assistants	5.50			2210	
<b>Districtwide Leadership &amp; Support Staff</b>					
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
<b>Totals</b>	<b>197.85</b>	<b>19.40</b>			

**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
<b>Total Students</b>	<b>39</b>	<b>67</b>	<b>78</b>	<b>82</b>	<b>74</b>	<b>87</b>	<b>92</b>	<b>85</b>	<b>97</b>	<b>97</b>	<b>86</b>	<b>105</b>	<b>89</b>	<b>112</b>	<b>0</b>	<b>1,190</b>

**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
<b>Total Resident Students</b>	<b>39</b>	<b>67</b>	<b>75</b>	<b>80</b>	<b>71</b>	<b>80</b>	<b>91</b>	<b>73</b>	<b>87</b>	<b>86</b>	<b>69</b>	<b>94</b>	<b>86</b>	<b>111</b>	<b>0</b>	<b>1,109</b>

**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
<b>Total School Choice</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>7</b>	<b>1</b>	<b>12</b>	<b>10</b>	<b>11</b>	<b>16</b>	<b>10</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>76</b>

**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
<b>Total Enrolled Tuition-In</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>5</b>						
<b>Total Enrolled</b>	<b>39</b>	<b>67</b>	<b>78</b>	<b>82</b>	<b>74</b>	<b>87</b>	<b>92</b>	<b>85</b>	<b>97</b>	<b>97</b>	<b>86</b>	<b>105</b>	<b>89</b>	<b>112</b>	<b>0</b>	<b>1,190</b>

**Special Education**

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

**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
<b>Total Special Ed Out of District</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>6</b>	<b>21</b>

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

## Enrollment History\*

School Year	Pre-K	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total	Growth Rate	School Choice In	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	0.0	26.0	13.5	1,266	2.8%
2009-10	40	109	101	110	104	100	107	122	116	109	117	110	110	102	1,457	5.4%	125.0	0.0	25.0	13.2	1,357	7.2%
2010-11	34	110	116	115	116	108	108	110	127	113	123	113	116	109	1,518	4.2%	121.0	0.0	21.0	10.0	1,418	4.5%
2011-12	35	99	112	124	122	122	113	109	118	125	121	126	110	113	1,549	2.0%	111.0	0.0	23.0	7.6	1,461	3.0%
2012-13	26	106	108	116	129	126	126	117	112	116	125	125	116	114	1,562	0.8%	96.0	0.0	21.0	9.2	1,487	1.8%
2013-14	20	99	115	109	113	130	130	126	119	110	118	116	115	112	1,532	-1.9%	80.0	0.0	29.0	11.5	1,481	-0.4%
2014-15	19	81	108	117	116	117	133	132	124	120	101	111	115	113	1,507	-1.6%	74.0	0.0	24.0	10.4	1,457	-1.6%
2015-16	17	62	84	106	119	115	121	133	132	119	111	99	108	115	1,441	-4.4%	71.0	0.0	24.0	9.6	1,394	-4.3%
2016-17	12	70	67	88	112	122	115	124	132	131	115	103	98	109	1,398	-3.0%	66.0	0.0	17.0	9.0	1,349	-3.2%
2017-18	11	76	81	73	92	115	123	117	124	130	131	114	100	98	1,385	-0.9%	64.0	0.0	20.0	11.0	1,341	-0.6%
2018-19	10	74	82	85	80	98	118	127	113	127	129	123	113	107	1,386	0.1%	52.0	0.0	18.0	13.6	1,352	0.8%
2019-20	12	83	75	86	91	79	103	118	128	111	124	127	121	110	1,368	-1.3%	51.0	0.0	21.0	15.1	1,338	-1.0%
2020-21	12	56	78	72	84	86	73	102	113	128	96	116	123	123	1,262	-7.7%	38.0	0.0	20.0	15.7	1,244	-7.0%
2021-22	20	66	82	83	82	88	96	77	97	109	113	93	121	123	1,250	-1.0%	47.0	0.0	22.0	14.3	1,225	-1.5%
2022-23	33	73	74	84	86	81	91	99	80	104	93	114	86	123	1,221	-2.3%	63.0	0.0	17.0	12.3	1,175	-4.1%
2023-24	37	76	78	77	87	90	81	93	98	83	106	92	112	89	1,199	-4.1%	64.0	4.0	22.0	9.7	1,153	-1.9%
2024-25	39	67	78	82	74	87	92	85	97	97	86	105	89	112	1,190	-2.5%	76.0	5.0	18.0	14.0	1,127	-2.3%

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

(FORMULA CORRECTION 1/29/25)

FY26 Capital 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	\$1,430,014.00	(112,749.44)	-7.3%
Bond Anticipation Note Interest	\$65,000.00	\$70,000.00	5,000.00	7.7%
Total Capital Debt Expense	\$4,062,763.44	\$3,955,014.00	(107,749.44)	-2.7%

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

FY26 Proposed Capital Assessments:	Manchester	Essex	Total
Long Term Debt	\$2,602,197.18	1,282,816.76	3,885,013.94
Bond Anticipation Note Interest	\$46,476.58	23,523.42	\$70,000.00
Total FY26 Proposed Capital Assessments	\$2,648,673.76	\$1,306,340.18	\$3,955,013.94

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
<b>Town</b>	<b>Assessment Amount</b>
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
<b>Town</b>	<b>Assessment Amount</b>
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
<b>Town</b>	<b>Assessment Amount</b>
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
<b>Town</b>	<b>Assessment Amount</b>
Manchester	\$163,164.67
Essex	\$81,660.33

PROJECT	
Memorial Elementary School (Bond Anticipation Notes)	
Interest Payment Due (Estimated)	\$70,000.00
<b>Town</b>	<b>Assessment Amount</b>
Manchester	\$46,476.58
Essex	\$23,523.42

## Reserves & OPEB Trust

Fund	7/1/2024 Balance	Anticipated Decreases / Uses	Expected Increases	Anticipated Balance 6/30/25	Anticipated Balance 6/30/26	Notes
<b>Excess &amp; Deficiency</b>						
E&D - estimated certified balance	\$1,400,000					
Use: Funding for FY26 Budget (we used \$350k for FY25 budget)		-\$500,000				
Projected Ending Balance 6/30/25				\$900,000		<i>Any balance unused will become part of the following year's certified figure</i>
Replenishment: Revenues over projections, actual expenditures less than budget			\$200,000			
Use: Funding for FY27 Budget		-\$650,000				
Projected Ending Balance 6/30/25					\$450,000	<i>Projected balance for 6/30/2026</i>
<b>Stabilization Fund</b>						
Stabilization Fund - Beginning Balance	\$1,503,756					
Interest Earnings FY25			\$40,000			
Use: FY25 Capital Plan items		-\$84,000				
Use: Feasibility Study Essex Elementary		-\$500,000				
Projected Ending Balance 6/30/25				\$959,756		<i>Any balance unused will roll into the following year</i>
Interest Earnings FY26			\$30,000			
Use: FY26 Capital Plan items		-\$780,930				
Projected Ending Balance 6/30/2026					\$208,826	<i>Projected balance for 6/30/2026</i>
<b>Total Reserve Balances</b>	<b>\$2,903,756</b>	<b>-\$2,514,930</b>	<b>\$270,000</b>	<b>\$1,859,756</b>	<b>\$658,826</b>	

Fund	7/1/2024 Balance	Anticipated Decreases / Uses	Expected Increases	Anticipated Balance 6/30/25	Anticipated Balance 6/30/26	Notes
<b>OPEB Trust</b>						
OPEB Fund - Beginning Balance	\$5,895,657					
Investment Earnings FY25			\$750,000			
District Contribution per META Agreement			\$692,725			
Use of funds applied to Retiree Health Costs		-\$150,000				
Projected Ending Balance 6/30/25				\$7,188,382		<i>OPEB unfunded liability remaining balance as of 7/1/24 is \$21.7 million</i>
Investment Earnings FY26			\$750,000			
District Contribution per META Agreement			\$761,998			
Use of funds applied to Retiree Health Costs		-\$150,000				
Projected Ending Balance 6/30/26					\$8,550,380	<i>Projected for 6/30/2026</i>
<b>Total OPEB Trust</b>	<b>\$5,895,657</b>	<b>-\$300,000</b>	<b>\$2,954,723</b>	<b>\$7,188,382</b>	<b>\$8,550,380</b>	