

# Manchester Essex Regional School District

| FY25 Revenue  |                          |                 |                          |                  |                          |                          |                  |                          |                         |                          |                              |                         |
|---|--------------------------|-----------------|--------------------------|------------------|--------------------------|--------------------------|------------------|--------------------------|-------------------------|--------------------------|------------------------------|-------------------------|
| Category  | 2020-2021 Actual         | % Inc.          | 2021-2022 Actual         | % Inc.           | 2022-2023 Budget         | 2022-2023 Actual         | % Inc.           | 2023-2024 Budget         | % Inc. vs. Prior Budget | 2024-2025 Budget         | \$ Increase vs. Prior Budget | % Inc. vs. Prior Budget |
| Chapter 70 Aid  | \$3,048,668              | 0.00%           | \$3,086,258              | 1.23%            | \$3,124,118              | \$3,160,298              | 2.40%            | \$3,195,758              | 2.29%                   | \$3,266,738              | \$70,980                     | 2.22%                   |
| Regional School Transportation<br>(Less: School Choice Sending) | \$297,704<br>(\$106,234) | 29.27%<br>6.40% | \$356,910<br>(\$100,841) | 19.89%<br>-5.08% | \$275,000<br>(\$100,000) | \$232,856<br>(\$107,906) | -34.76%<br>7.01% | \$275,000<br>(\$100,000) | 0.00%<br>0.00%          | \$235,000<br>(\$100,000) | (\$40,000)<br>\$0            | -14.55%<br>0.00%        |
| <b>Total State Aid</b>  | <b>\$3,240,138</b>       | <b>1.92%</b>    | <b>\$3,342,327</b>       | <b>3.15%</b>     | <b>\$3,299,118</b>       | <b>\$3,285,248</b>       | <b>-1.71%</b>    | <b>\$3,370,758</b>       | <b>2.17%</b>            | <b>\$3,401,738</b>       | <b>\$30,980</b>              | <b>0.92%</b>            |
| Medicaid Reimbursement  | \$37,491                 | 3.05%           | \$103,466                | 175.98%          | \$50,000                 | \$103,436                | -0.03%           | \$50,000                 | 0.00%                   | \$80,000                 | \$30,000                     | 60.00%                  |
| Earnings on Investments   | \$25,744                 | -95.37%         | \$17,483                 | -32.09%          | \$40,000                 | \$201,168                | 1050.65%         | \$40,000                 | 0.00%                   | \$40,000                 | \$0                          | 0.00%                   |
| Other Miscellaneous   | \$0                      | -100.00%        | \$83,195                 | NM               | \$29,500                 | \$72,299                 | NM               | \$29,500                 | 0.00%                   | \$29,500                 | \$0                          | 0.00%                   |
| <b>Total Miscellaneous Income</b>                               | <b>\$63,235</b>          | <b>-89.84%</b>  | <b>\$204,144</b>         | <b>222.83%</b>   | <b>\$119,500</b>         | <b>\$376,903</b>         | <b>84.63%</b>    | <b>\$119,500</b>         | <b>0.00%</b>            | <b>\$149,500</b>         | <b>\$30,000</b>              | <b>25.10%</b>           |
| <b>Excess &amp; Deficiency Funds (to Support Operating Bu</b>   | <b>\$335,000</b>         | <b>235.00%</b>  | <b>\$335,000</b>         | <b>0.00%</b>     | <b>\$520,000</b>         | <b>\$520,000</b>         | <b>55.22%</b>    | <b>\$287,102</b>         | <b>-44.79%</b>          | <b>\$350,000</b>         | <b>\$62,898</b>              | <b>21.91%</b>           |
| <b>Total Revenue Before Assessments</b>                         | <b>\$3,638,373</b>       | <b>-6.74%</b>   | <b>\$3,881,471</b>       | <b>6.68%</b>     | <b>\$3,938,618</b>       | <b>\$4,182,151</b>       | <b>7.75%</b>     | <b>\$3,777,360</b>       | <b>-4.09%</b>           | <b>\$3,901,238</b>       | <b>\$123,878</b>             | <b>3.28%</b>            |
| Manchester (Operating Budget)                                   | \$15,099,835             | 2.94%           | \$15,589,705             | 3.24%            | \$15,909,698             | \$15,909,698             | 2.05%            | \$16,044,334             | 0.85%                   | \$16,339,528             | \$295,193                    | 1.84%                   |
| Essex (Operating Budget)  | \$8,364,966              | 3.61%           | \$8,695,830              | 3.96%            | \$9,077,671              | \$9,077,671              | 4.39%            | \$9,434,693              | 3.93%                   | \$9,889,756              | \$455,063                    | 4.82%                   |
| <b>Town Assessments</b>   | <b>\$23,464,801</b>      | <b>3.18%</b>    | <b>\$24,285,535</b>      | <b>3.50%</b>     | <b>\$24,987,369</b>      | <b>\$24,987,369</b>      | <b>2.89%</b>     | <b>\$25,479,028</b>      | <b>1.97%</b>            | <b>\$26,229,284</b>      | <b>\$750,256</b>             | <b>2.94%</b>            |
| <b>GENERAL FUND REVENUE - OPERATING</b>                         | <b>\$27,103,174</b>      | <b>1.73%</b>    | <b>\$28,167,006</b>      | <b>3.93%</b>     | <b>\$28,925,987</b>      | <b>\$29,169,520</b>      | <b>3.56%</b>     | <b>\$29,256,388</b>      | <b>1.14%</b>            | <b>\$30,130,522</b>      | <b>\$874,134</b>             | <b>2.99%</b>            |
| Excess & Deficiency Funds (Transfer to Stabilization)***        | \$481,694                | -1.52%          | \$0                      | NM               | \$0                      | \$0                      | NM               | \$0                      | NM                      | \$0                      | \$0                          | NM                      |
| <b>TOTAL GENERAL FUND REVENUE</b>                               | <b>\$27,584,868</b>      | <b>1.67%</b>    | <b>\$28,167,006</b>      | <b>2.11%</b>     | <b>\$28,925,987</b>      | <b>\$29,169,520</b>      | <b>3.56%</b>     | <b>\$29,256,388</b>      | <b>1.14%</b>            | <b>\$30,130,522</b>      | <b>\$874,134</b>             | <b>2.99%</b>            |
| (Less: Contribution to Stabilization Fund)                      | (\$481,694)              | -1.5%           | \$0                      | NM               | \$0                      | \$0                      | NM               | \$0                      | NM                      | \$0                      | \$0                          | NM                      |
| (Less: Contribution to Transportation Stabilization*)           | (\$90,704)               | NM              | (\$149,910)              | NM               | \$0                      | \$0                      | NM               | \$0                      | NM                      | \$0                      | \$0                          | NM                      |
| <b>Available General Fund Resources</b>                         | <b>\$27,012,470</b>      | <b>1.76%</b>    | <b>\$28,017,096</b>      | <b>3.72%</b>     | <b>\$28,925,987</b>      | <b>\$29,169,520</b>      | <b>4.11%</b>     | <b>\$29,256,388</b>      | <b>1.14%</b>            | <b>\$30,130,522</b>      | <b>\$874,134</b>             | <b>2.99%</b>            |
| <b>Total Operating Budget (Historical Format)</b>               | <b>\$26,735,245</b>      | <b>2.78%</b>    | <b>\$28,255,703</b>      | <b>5.69%</b>     | <b>\$29,250,989</b>      | <b>\$28,847,256</b>      | <b>2.09%</b>     | <b>\$29,656,389</b>      | <b>1.39%</b>            | <b>\$30,630,522</b>      | <b>\$974,133</b>             | <b>3.28%</b>            |
| (Less: School Choice)   | (\$180,000)              | -44.62%         | (\$325,000)              | 80.56%           | (\$325,000)              | (\$325,000)              | 0.00%            | (\$400,000)              | 23.08%                  | (\$500,000)              | (\$100,000)                  | 25.00%                  |
| <b>General Fund Operating Budget (Restated)**</b>               | <b>\$26,555,245</b>      | <b>3.38%</b>    | <b>\$27,930,703</b>      | <b>5.18%</b>     | <b>\$28,925,989</b>      | <b>\$28,522,256</b>      | <b>2.12%</b>     | <b>\$29,256,389</b>      | <b>1.14%</b>            | <b>\$30,130,522</b>      | <b>\$874,133</b>             | <b>2.99%</b>            |

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

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

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

| FY25 Budget Highlights      |              |              |           |          |
|-----------------------------|--------------|--------------|-----------|----------|
|                             | FY24         | FY25         | \$ Growth | % Growth |
| Spending                    | \$29,256,389 | \$30,130,522 | \$874,133 | 2.99%    |
| Assessment                  | \$25,479,028 | \$26,229,284 | \$750,256 | 2.94%    |
| Apportionment of Assessment |              |              |           |          |
| Manchester                  | \$16,044,334 | \$16,339,528 | \$295,193 | 1.84%    |
| Essex                       | \$9,434,693  | \$9,889,756  | \$455,063 | 4.82%    |

# Manchester Essex Regional School District

| Budget Summary   |   |                     |                          |                     |                          |                     |                     |                          |                     |                              |                          |                     |                               |                              |                              |                             |
|------------------|---|---------------------|--------------------------|---------------------|--------------------------|---------------------|---------------------|--------------------------|---------------------|------------------------------|--------------------------|---------------------|-------------------------------|------------------------------|------------------------------|-----------------------------|
| DOE Account Code | Categories                                    | 2020-2021 Expended  | 2021-2022 Staffing Level | 2021-2022 Expended  | 2022-2023 Staffing Level | 2022-2023 Budget    | 2022-2023 Expended  | 2023-2024 Staffing Level | 2023-2024 Budget    | 2023-2024 Forecast (11/1/23) | 2024-2025 Staffing Level | 2024-2025 Budget    | \$ Increase vs. 11/1 Forecast | % Increase vs. 11/1 Forecast | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
|                  | <b>PERSONNEL</b>                              |                     |                          |                     |                          |                     |                     |                          |                     |                              |                          |                     |                               |                              |                              |                             |
| 1210             | Superintendent's Office*                      | \$245,308           | 1.5                      | \$246,992           | 2.0                      | \$286,232           | \$286,999           | 2.0                      | \$297,915           | \$297,915                    | 2.0                      | \$305,363           | \$7,448                       | 2.5%                         | \$7,448                      | 2.5%                        |
| 1410             | Business Office*                              | \$402,141           | 4.2                      | \$426,147           | 4.6                      | \$445,719           | \$434,292           | 5.2                      | \$502,347           | \$502,347                    | 5.2                      | \$524,970           | \$22,623                      | 4.5%                         | \$22,623                     | 4.5%                        |
| 1450             | District Technology                           | \$202,213           | 2.2                      | \$214,815           | 3.2                      | \$273,059           | \$273,359           | 3.2                      | \$303,269           | \$303,269                    | 3.2                      | \$308,902           | \$5,633                       | 1.9%                         | \$5,633                      | 1.9%                        |
| 2110             | Student Services Office*                      | \$246,340           | 2.5                      | \$252,294           | 2.0                      | \$229,961           | \$229,897           | 2.0                      | \$228,471           | \$228,470                    | 2.0                      | \$234,145           | \$5,675                       | 2.5%                         | \$5,674                      | 2.5%                        |
| 2110             | Curriculum Director                           | \$112,597           | 0.8                      | \$119,004           | 0.8                      | \$83,236            | \$81,524            | 0.8                      | \$112,400           | \$112,400                    | 0.8                      | \$115,210           | \$2,810                       | 2.5%                         | \$2,810                      | 2.5%                        |
| 2210             | Principals/Asst. Principals                   | \$745,919           | 6.0                      | \$772,906           | 6.0                      | \$758,375           | \$755,230           | 6.0                      | \$794,991           | \$772,736                    | 6.0                      | \$794,810           | \$22,075                      | 2.9%                         | (\$181)                      | 0.0%                        |
| 2210             | School Secretaries                            | \$262,992           | 5.0                      | \$268,872           | 5.0                      | \$277,642           | \$276,551           | 5.0                      | \$284,519           | \$288,573                    | 5.0                      | \$291,568           | \$2,995                       | 1.0%                         | \$7,049                      | 2.5%                        |
| 2300             | Dept. Heads/Team/Curr. Leaders/PDC            | \$124,691           |                          | \$125,511           |                          | \$125,531           | \$126,148           |                          | \$137,894           | \$137,894                    |                          | \$137,894           | \$0                           | 0.0%                         | \$0                          | 0.0%                        |
| 2305             | Classroom Teachers                            | \$8,654,533         | 99.2                     | \$9,013,066         | 98.3                     | \$9,297,447         | \$9,246,334         | 92.6                     | \$9,097,117         | \$9,057,887                  | 92.6                     | \$9,444,747         | \$386,861                     | 4.3%                         | \$347,630                    | 3.8%                        |
| 2310             | Special Ed Teachers                           | \$2,640,393         | 33.5                     | \$2,934,361         | 32.2                     | \$2,867,304         | \$2,843,580         | 31.0                     | \$2,881,124         | \$2,866,770                  | 31.0                     | \$3,013,605         | \$146,835                     | 5.1%                         | \$132,481                    | 4.6%                        |
| 2315             | Special Ed Team Chairs                        | \$192,425           | 2.0                      | \$197,195           | 2.0                      | \$205,472           | \$202,765           | 2.0                      | \$212,685           | \$212,159                    | 2.0                      | \$219,816           | \$7,657                       | 3.6%                         | \$7,131                      | 3.4%                        |
| 2325             | Substitute Teachers                           | \$308,948           |                          | \$200,217           |                          | \$161,615           | \$217,614           |                          | \$191,400           | \$191,400                    |                          | \$191,400           | \$0                           | 0.0%                         | \$0                          | 0.0%                        |
| 2330             | Teaching Assistants*                          | \$626,031           | 23.4                     | \$624,641           | 25.6                     | \$753,656           | \$717,956           | 24.4                     | \$740,046           | \$740,046                    | 24.4                     | \$759,067           | \$19,021                      | 2.6%                         | \$19,021                     | 2.6%                        |
| 2340             | Library/Media Teachers                        | \$100,853           | 1.0                      | \$104,333           | 1.0                      | \$107,079           | \$107,079           | 1.0                      | \$110,809           | \$110,809                    | 1.0                      | \$114,349           | \$3,540                       | 3.2%                         | \$3,540                      | 3.2%                        |
| 2440             | SPED, LEP, H&H Tutors (incl. hourly services) | \$165,669           | 1.0                      | \$128,481           | 1.0                      | \$144,723           | \$125,918           | 1.0                      | \$152,584           | \$152,584                    | 1.0                      | \$153,271           | \$688                         | 0.5%                         | \$688                        | 0.5%                        |
| 2710             | Guidance/Adj. Counselors                      | \$591,426           | 6.8                      | \$599,925           | 8.0                      | \$699,934           | \$696,174           | 8.0                      | \$746,992           | \$721,651                    | 8.0                      | \$773,099           | \$51,448                      | 7.1%                         | \$26,107                     | 3.5%                        |
| 2800             | Psychologists                                 | \$298,545           | 3.0                      | \$308,880           | 2.0                      | \$209,130           | \$209,130           | 2.0                      | \$194,566           | \$194,566                    | 2.0                      | \$202,948           | \$8,382                       | 4.3%                         | \$8,382                      | 4.3%                        |
| 3200             | Nurses  | \$288,481           | 3.0                      | \$285,564           | 3.0                      | \$209,904           | \$205,395           | 3.0                      | \$224,897           | \$224,897                    | 3.0                      | \$233,081           | \$8,184                       | 3.6%                         | \$8,184                      | 3.6%                        |
| 3300             | Transportation/Traffic/Emergency/Title IX*    | \$8,111             | 0.0                      | \$3,962             | 0.2                      | \$20,985            | \$26,571            | 0.2                      | \$19,481            | \$19,481                     | 0.2                      | \$19,481            | \$5,550                       | 39.8%                        | \$1,189                      | 6.5%                        |
| 3400             | Cafeteria/Recess Aides                        | \$71,361            | 0.0                      | \$71,887            | 0.0                      | \$64,045            | \$54,048            | 0.0                      | \$78,000            | \$78,000                     | 0.0                      | \$60,000            | (\$18,000)                    | -23.1%                       | (\$18,000)                   | -23.1%                      |
| 3510             | Athletics (Office & Coaching Stipends)*       | \$288,086           | 1.6                      | \$321,979           | 1.1                      | \$319,067           | \$318,014           | 1.1                      | \$338,357           | \$334,014                    | 1.1                      | \$345,372           | \$11,358                      | 3.4%                         | \$7,015                      | 2.1%                        |
| 3520             | Student Activity Stipends                     | \$108,152           |                          | \$123,460           |                          | \$135,809           | \$123,606           |                          | \$139,204           | \$139,204                    |                          | \$139,203           | (\$1)                         | 0.0%                         | (\$1)                        | 0.0%                        |
| 4110             | Custodians                                    | \$82,680            | 1.0                      | \$90,878            | 1.0                      | \$90,445            | \$85,001            | 1.0                      | \$85,857            | \$85,857                     | 1.0                      | \$91,860            | \$6,003                       | 7.0%                         | \$6,002                      | 7.0%                        |
| 4220             | Facilities Department                         | \$181,740           | 2.0                      | \$185,679           | 2.0                      | \$184,323           | \$187,041           | 2.0                      | \$188,687           | \$188,674                    | 2.0                      | \$196,355           | \$7,680                       | 4.1%                         | \$7,668                      | 4.1%                        |
|                  | Negotiations, Longevity, Expanded Effort      | \$168,547           |                          | \$172,537           |                          | \$159,751           | \$160,361           |                          | \$177,108           | \$177,108                    |                          | \$348,950           | \$171,842                     | 97.0%                        | \$171,842                    | 97.0%                       |
|                  | <b>Subtotal PERSONNEL</b>                     | <b>\$17,118,181</b> | <b>199.7</b>             | <b>\$17,993,585</b> | <b>201.0</b>             | <b>\$18,110,445</b> | <b>\$17,990,585</b> | <b>193.6</b>             | <b>\$18,239,531</b> | <b>\$18,133,160</b>          | <b>193.6</b>             | <b>\$19,019,467</b> | <b>\$886,307</b>              | <b>4.89%</b>                 | <b>\$779,936</b>             | <b>4.28%</b>                |

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

| Budget Summary   |   |                     |             |                     |             |                     |                     |             |                     |                              |                             |                     |                               |                              |                              |                             |
|------------------|---|---------------------|-------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|------------------------------|-----------------------------|---------------------|-------------------------------|------------------------------|------------------------------|-----------------------------|
| DOE Account Code | Category  | 2020-2021 Expended  | % Increase  | 2021-2022 Expended  | % Increase  | 2022-2023 Budget    | 2022-2023 Expended  | % Increase  | 2023-2024 Budget    | 2023-2024 Forecast (11/1/23) | % Increase vs. Prior Budget | 2024-2025 Budget    | \$ Increase vs. 11/1 Forecast | % Increase vs. 11/1 Forecast | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
|                  | <b>OPERATING EXPENSES</b>                                 |                     |             |                     |             |                     |                     |             |                     |                              |                             |                     |                               |                              |                              |                             |
| 1000             | District Admin. Expenses                                  | \$278,427           | 30.9%       | \$299,234           | 7.5%        | \$392,369           | \$411,666           | 37.6%       | \$325,026           | \$325,026                    | -17.2%                      | \$334,818           | \$9,792                       | 3.0%                         | \$9,792                      | 3.0%                        |
| 2000             | Bldg. Instr. Supplies/Equip                               | \$226,673           | -7.6%       | \$250,965           | 10.7%       | \$278,424           | \$266,553           | 6.2%        | \$303,861           | \$303,861                    | 9.1%                        | \$304,213           | \$352                         | 0.1%                         | \$352                        | 0.1%                        |
| 2100             | SPED Admin. Expenses                                      | \$24,794            | -14.5%      | \$21,081            | -15.0%      | \$31,600            | \$26,496            | -25.7%      | \$30,500            | \$30,500                     | -3.5%                       | \$30,855            | \$355                         | 1.2%                         | \$355                        | 1.2%                        |
| 2210             | Bldg. Admin. Expenses                                     | \$29,757            | 51.7%       | \$45,128            | 51.7%       | \$46,565            | \$42,731            | -5.3%       | \$48,100            | \$48,100                     | 3.3%                        | \$50,150            | \$2,050                       | 4.3%                         | \$2,050                      | 4.3%                        |
| 2300             | SPED Contracted Services                                  | \$211,494           | 31.0%       | \$182,473           | -13.7%      | \$291,485           | \$255,725           | -40.1%      | \$310,000           | \$310,000                    | 6.4%                        | \$250,000           | (\$60,000)                    | -19.4%                       | (\$60,000)                   | -19.4%                      |
| 2350             | Professional Development                                  | \$37,060            | -51.3%      | \$48,638            | 31.2%       | \$58,500            | \$44,303            | -8.9%       | \$46,500            | \$46,500                     | -20.5%                      | \$60,700            | \$14,200                      | 30.5%                        | \$14,200                     | 30.5%                       |
| 2400             | New Curriculum Materials                                  | \$40,584            | -323.8%     | \$69,440            | 71.1%       | \$42,000            | \$42,157            | -39.3%      | \$70,000            | \$70,000                     | 66.7%                       | \$70,300            | \$300                         | 0.4%                         | \$300                        | 0.4%                        |
| 2451             | Instructional Technology**                                | \$320,519           | 12.6%       | \$304,299           | -5.1%       | \$342,962           | \$288,355           | -5.2%       | \$338,221           | \$338,221                    | -1.4%                       | \$338,221           | \$0                           | 0.0%                         | \$0                          | 0.0%                        |
| 3200             | Health Expenses   | \$3,715             | 23.2%       | \$13,228            | 256.1%      | \$13,050            | \$12,252            | -7.4%       | \$6,800             | \$6,800                      | -47.9%                      | \$8,000             | \$1,200                       | 17.6%                        | \$1,200                      | 17.6%                       |
| 3300             | Transportation/Traffic/Security                           | \$353,555           | 2.8%        | \$301,087           | -14.8%      | \$222,073           | \$232,185           | -22.9%      | \$368,911           | \$368,911                    | 66.1%                       | \$384,848           | \$15,937                      | 4.3%                         | \$15,937                     | 4.3%                        |
| 3300             | SPED Transportation                                       | \$253,485           | -24.6%      | \$618,044           | 143.8%      | \$724,310           | \$671,639           | 8.7%        | \$785,757           | \$785,757                    | 8.5%                        | \$781,512           | (\$4,245)                     | -0.5%                        | (\$4,245)                    | -0.5%                       |
| 3500             | Athletics/Student Activities                              | \$32,489            | -76.8%      | \$95,105            | 192.7%      | \$116,500           | \$99,352            | 4.5%        | \$94,000            | \$94,000                     | -19.3%                      | \$99,500            | \$5,500                       | 5.9%                         | \$5,500                      | 5.9%                        |
| 4100             | Utilities   | \$549,389           | 22.6%       | \$622,719           | 13.3%       | \$765,695           | \$705,334           | -13.3%      | \$805,700           | \$805,700                    | 5.2%                        | \$785,700           | (\$20,000)                    | -2.5%                        | (\$20,000)                   | -2.5%                       |
| 4110             | Custodial Supplies  | \$45,491            | -18.5%      | \$62,421            | 37.2%       | \$60,000            | \$65,698            | 5.3%        | \$65,000            | \$65,000                     | 8.3%                        | \$68,000            | \$3,000                       | 4.6%                         | \$3,000                      | 4.6%                        |
| 4200             | Maintenance   | \$709,114           | 0.1%        | \$781,013           | 10.1%       | \$847,886           | \$812,544           | 4.0%        | \$869,535           | \$869,535                    | 2.6%                        | \$909,368           | \$39,833                      | 4.6%                         | \$39,833                     | 4.6%                        |
| 5000             | Insurance & Other Benefits                                | \$5,180,977         | 4.6%        | \$4,985,792         | -3.8%       | \$5,371,579         | \$5,355,588         | 7.4%        | \$5,757,747         | \$5,757,746                  | 7.2%                        | \$5,889,391         | \$131,645                     | 2.3%                         | \$131,644                    | 2.3%                        |
| 7000             | Facility Capital Expense                                  | \$108,726           | 70.7%       | \$69,608            | -36.0%      | \$95,752            | \$77,611            | -11.5%      | \$68,000            | \$68,000                     | -29.0%                      | \$68,000            | \$0                           | 0.0%                         | \$0                          | 0.0%                        |
| 9100             | SPED Tuition-Out/Summer                                   | \$1,210,814         | 7.4%        | \$1,238,857         | 2.3%        | \$1,439,794         | \$1,446,480         | 16.8%       | \$1,123,200         | \$1,123,200                  | -22.0%                      | \$1,177,479         | \$54,279                      | 4.8%                         | \$54,279                     | 4.8%                        |
|                  | <b>Subtotal OPERATIONS</b>                                | <b>\$9,617,064</b>  | <b>2.5%</b> | <b>\$10,009,129</b> | <b>4.1%</b> | <b>\$11,140,543</b> | <b>\$10,856,671</b> | <b>8.5%</b> | <b>\$11,416,858</b> | <b>\$11,416,857</b>          | <b>2.5%</b>                 | <b>\$11,611,055</b> | <b>\$194,198</b>              | <b>1.70%</b>                 | <b>\$194,197</b>             | <b>1.70%</b>                |
|                  | <b>TOTAL</b>  | <b>\$26,735,245</b> | <b>2.8%</b> | <b>\$28,002,713</b> | <b>4.7%</b> | <b>\$29,250,989</b> | <b>\$28,847,256</b> | <b>3.0%</b> | <b>\$29,656,389</b> | <b>\$29,550,017</b>          | <b>1.4%</b>                 | <b>\$30,630,522</b> | <b>\$1,080,505</b>            | <b>3.66%</b>                 | <b>\$974,133</b>             | <b>3.28%</b>                |
|                  | (Less: Funded Outside of General Fund)*                   | (\$180,000)         |             | (\$325,000)         |             | (\$325,000)         | (\$325,000)         |             | (\$400,000)         | (\$400,000)                  |                             | (\$500,000)         | (\$100,000)                   | 25.0%                        | (\$100,000)                  | 25.0%                       |
|                  | Plus: General Fund Transfer to close Food Service Deficit |                     |             | \$24,763            |             |                     |                     |             |                     |                              |                             |                     |                               |                              |                              |                             |
|                  | Plus: General Fund Transfer to close COVID Deficit        |                     |             | \$228,053           |             |                     |                     |             |                     |                              |                             |                     |                               |                              |                              |                             |
|                  | Plus: General Fund Transfer to close Athletics Deficit    |                     |             |                     |             |                     |                     |             |                     |                              |                             |                     |                               |                              |                              |                             |
|                  | <b>General Fund Operating Spending</b>                    | <b>\$26,555,245</b> | <b>2.9%</b> | <b>\$27,930,529</b> | <b>5.2%</b> | <b>\$28,925,989</b> | <b>\$28,522,256</b> | <b>2.1%</b> | <b>\$29,256,389</b> | <b>\$29,150,017</b>          | <b>1.1%</b>                 | <b>\$30,130,522</b> | <b>\$980,505</b>              | <b>3.36%</b>                 | <b>\$874,133</b>             | <b>2.99%</b>                |
|                  | Contribution to fund Memorial Feasibility                 | \$0                 |             | \$0                 |             | \$0                 | \$0                 |             | \$0                 | \$0                          |                             | \$0                 | \$0                           |                              | \$0                          |                             |
|                  | Contribution to Stabilization Fund                        | \$481,694           |             | \$0                 |             | \$0                 | \$0                 |             | \$0                 | \$0                          |                             | \$0                 | \$0                           |                              | \$0                          |                             |
|                  | <b>Total Budgetary Use of Funds</b>                       | <b>\$27,036,939</b> | <b>2.8%</b> | <b>\$27,930,529</b> | <b>3.3%</b> | <b>\$28,925,989</b> | <b>\$28,522,256</b> | <b>2.1%</b> | <b>\$29,256,389</b> | <b>\$29,150,017</b>          | <b>1.1%</b>                 | <b>\$30,130,522</b> | <b>\$980,505</b>              | <b>3.36%</b>                 | <b>\$874,133</b>             | <b>2.99%</b>                |

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

# Manchester Essex Regional School District

| Essex Elementary           |                           |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
|----------------------------|---------------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|-----------------------------|--------------------------|--------------------|------------------------------|-----------------------------|
| DOE Account Code           | Category                  | 2020-2021 Staffing Level | 2020-2021 Expended | 2021-2022 Staffing Level | 2021-2022 Expended | 2022-2023 Staffing Level | 2022-2023 Budget   | 2022-2023 Expended | 2023-2024 Staffing Level | 2023-2024 Budget   | % Increase vs. Prior Budget | 2024-2025 Staffing Level | 2024-2025 Budget   | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
| <b>PERSONNEL</b>           |                           |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 2210                       | Principal                 | 1.0                      | \$130,896          | 1.0                      | \$134,129          | 1.0                      | \$112,445          | \$109,521          | 1.0                      | \$133,250          | 18.5%                       | 1.0                      | \$136,581          | \$3,331                      | 2.5%                        |
| 2210                       | Secretary                 | 1.0                      | \$52,531           | 1.0                      | \$53,844           | 1.0                      | \$55,191           | \$55,190           | 1.0                      | \$56,570           | 2.5%                        | 1.0                      | \$57,985           | \$1,415                      | 2.5%                        |
| 2305                       | Classroom Teachers        | 16.5                     | \$1,431,093        | 17.1                     | \$1,515,080        | 16.3                     | \$1,539,133        | \$1,539,349        | 16.7                     | \$1,579,552        | 2.6%                        | 16.7                     | \$1,689,603        | \$110,051                    | 7.0%                        |
| 2310                       | Special Ed Teachers       | 5.8                      | \$479,059          | 5.7                      | \$467,168          | 5.6                      | \$488,588          | \$481,617          | 5.3                      | \$530,244          | 8.5%                        | 5.3                      | \$529,057          | (\$1,187)                    | -0.2%                       |
| 2315                       | Special Ed Team Chair     | 0.4                      | \$37,415           | 0.4                      | \$38,350           | 0.4                      | \$39,309           | \$39,309           | 0.4                      | \$40,701           | 3.5%                        | 0.4                      | \$43,963           | \$3,262                      | 8.0%                        |
| 2325                       | Substitutes               |                          | \$11,625           |                          | \$16,140           |                          | \$10,028           | \$19,058           |                          | \$39,100           | 289.9%                      |                          | \$39,100           | \$0                          | 0.0%                        |
| 2330                       | Teaching Assistants       | 8.8                      | \$246,001          | 7.2                      | \$264,242          | 7.0                      | \$212,979          | \$224,035          | 7.0                      | \$215,614          | 1.2%                        | 7.0                      | \$221,004          | \$5,390                      | 2.5%                        |
| 2340                       | Library/Media Teacher     | 0.5                      | \$40,169           | 0.4                      | \$41,173           | 0.4                      | \$42,832           | \$42,832           | 0.4                      | \$44,324           | 3.5%                        | 0.4                      | \$45,740           | \$1,416                      | 3.2%                        |
| 2710                       | Adjustment Counselor      | 1.0                      | \$81,819           | 1.0                      | \$86,178           | 1.0                      | \$91,295           | \$88,221           | 1.0                      | \$97,324           | 6.6%                        | 1.0                      | \$98,855           | \$1,531                      | 1.6%                        |
| 2800                       | Psychologist**            | 1.0                      | \$103,419          | 1.0                      | \$105,967          | 0.4                      | \$43,432           | \$43,432           | 0.4                      | \$44,324           | 2.1%                        | 0.4                      | \$46,340           | \$2,016                      | 4.5%                        |
| 3200                       | Nurse                     | 1.0                      | \$98,848           | 1.0                      | \$59,893           | 1.0                      | \$59,844           | \$59,844           | 1.0                      | \$63,343           | 5.8%                        | 1.0                      | \$67,007           | \$3,664                      | 5.8%                        |
| 3400                       | Cafeteria/Recess Aides    |                          | \$20,252           |                          | \$22,083           |                          | \$15,086           | \$16,441           |                          | \$23,000           | 52.5%                       |                          | \$18,000           | (\$5,000)                    | -21.7%                      |
| 3520                       | Student Activity Stipends |                          | \$2,967            |                          | \$10,434           |                          | \$13,906           | \$11,685           |                          | \$14,254           | 2.5%                        |                          | \$14,254           | \$0                          | 0.0%                        |
| 4110                       | Custodians                |                          | \$0                |                          |                    | 0.0                      | \$0                | \$0                |                          | \$0                | NM                          |                          | \$0                | \$0                          | NM                          |
| <b>Subtotal PERSONNEL</b>  |                           | <b>37.0</b>              | <b>\$2,736,092</b> | <b>35.8</b>              | <b>\$2,814,681</b> | <b>34.1</b>              | <b>\$2,724,067</b> | <b>\$2,730,533</b> | <b>34.2</b>              | <b>\$2,881,599</b> | <b>5.8%</b>                 | <b>34.2</b>              | <b>\$3,007,488</b> | <b>\$125,889</b>             | <b>4.4%</b>                 |
| <b>OPERATING EXPENSES</b>  |                           |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 2000                       | Instructional Supplies    |                          | \$42,655           |                          | \$48,088           |                          | \$56,432           | \$55,244           |                          | \$60,495           | 7.2%                        |                          | \$57,412           | (\$3,083)                    | -5.1%                       |
| 2210                       | Administrative Expenses   |                          | \$1,931            |                          | \$1,874            |                          | \$4,750            | \$1,675            |                          | \$4,850            | 2.1%                        |                          | \$9,800            | \$4,950                      | 102.1%                      |
| 2451                       | Instructional Technology  |                          | \$69,896           |                          | \$67,711           |                          | \$88,673           | \$81,983           |                          | \$88,673           | 0.0%                        |                          | \$88,673           | \$0                          | 0.0%                        |
| 3520                       | Student Activities        |                          | \$0                |                          | \$2,419            |                          | \$10,000           | \$4,782            |                          | \$0                | NM                          |                          | \$0                | \$0                          | NM                          |
| 4100                       | Utilities                 |                          | \$109,213          |                          | \$117,736          |                          | \$181,746          | \$149,596          |                          | \$183,000          | 0.7%                        |                          | \$173,000          | (\$10,000)                   | -5.5%                       |
| <b>Subtotal OPERATIONS</b> |                           |                          | <b>\$223,695</b>   |                          | <b>\$237,829</b>   |                          | <b>\$341,601</b>   | <b>\$293,280</b>   |                          | <b>\$337,018</b>   | <b>-1.3%</b>                |                          | <b>\$328,885</b>   | <b>(\$8,133)</b>             | <b>-2.4%</b>                |
| <b>TOTAL</b>               |                           |                          | <b>\$2,959,787</b> |                          | <b>\$3,052,510</b> |                          | <b>\$3,065,668</b> | <b>\$3,023,813</b> |                          | <b>\$3,218,617</b> | <b>5.0%</b>                 |                          | <b>\$3,336,373</b> | <b>\$117,756</b>             | <b>3.7%</b>                 |

\*Interim part-time principal in FY23 to be replaced with permanent new hire in FY25

\*\*Districtwide restructuring of psychology services in FY23 led to 1.0 FTE reduction across all schools (0.6 reduction at EES)

## Manchester Essex Regional School District

| Memorial School            |                           |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
|----------------------------|---------------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|-----------------------------|--------------------------|--------------------|------------------------------|-----------------------------|
| DOE Account Code           | Category                  | 2020-2021 Staffing Level | 2020-2021 Expended | 2021-2022 Staffing Level | 2021-2022 Expended | 2022-2023 Staffing Level | 2022-2023 Budget   | 2022-2023 Expended | 2023-2024 Staffing Level | 2023-2024 Budget   | % Increase vs. Prior Budget | 2024-2025 Staffing Level | 2024-2025 Budget   | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
| <b>PERSONNEL</b>           |                           |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 2210                       | Principal                 | 1.0                      | \$135,519          | 1.0                      | \$138,869          | 1.0                      | \$142,303          | \$142,303          | 1.0                      | \$145,823          | 2.5%                        | 1.0                      | \$149,431          | \$3,608                      | 2.5%                        |
| 2210                       | Secretary                 | 1.0                      | \$51,166           | 1.0                      | \$51,250           | 1.0                      | \$52,531           | \$52,531           | 1.0                      | \$53,845           | 2.5%                        | 1.0                      | \$55,191           | \$1,346                      | 2.5%                        |
| 2305                       | Classroom Teachers        | 22.5                     | \$1,971,026        | 22.5                     | \$2,084,873        | 21.7                     | \$2,064,203        | \$2,045,701        | 18.5                     | \$1,977,907        | -4.2%                       | 18.5                     | \$1,952,764        | (\$25,143)                   | -1.3%                       |
| 2310                       | Special Ed Teachers       | 12.3                     | \$922,993          | 13.2                     | \$1,148,635        | 12.2                     | \$1,080,420        | \$1,122,957        | 11.4                     | \$1,186,177        | 9.8%                        | 11.4                     | \$1,098,875        | (\$87,301)                   | -7.4%                       |
| 2315                       | Special Ed Team Chair     | 0.6                      | \$56,122           | 0.6                      | \$57,525           | 0.6                      | \$62,311           | \$59,604           | 0.6                      | \$64,494           | 3.5%                        | 0.6                      | \$65,945           | \$1,451                      | 2.2%                        |
| 2325                       | Substitutes               |                          | \$32,224           |                          | \$27,431           |                          | \$53,235           | \$55,780           |                          | \$77,100           | 44.8%                       |                          | \$77,100           | \$0                          | 0.0%                        |
| 2330                       | Teaching Assistants       | 6.7                      | \$192,258          | 7.2                      | \$251,087          | 8.1                      | \$235,729          | \$233,998          | 6.0                      | \$179,305          | -23.9%                      | 6.0                      | \$183,787          | \$4,482                      | 2.5%                        |
| 2340                       | Library/Media Teacher     | 1.0                      | \$60,684           | 0.6                      | \$63,160           | 0.6                      | \$64,247           | \$64,247           | 0.6                      | \$66,485           | 3.5%                        | 0.6                      | \$68,609           | \$2,124                      | 3.2%                        |
| 2710                       | Adjustment Counselor      | 0.8                      | \$67,176           | 0.8                      | \$55,528           | 1.0                      | \$59,473           | \$59,473           | 1.0                      | \$67,095           | 12.8%                       | 1.0                      | \$71,469           | \$4,374                      | 6.5%                        |
| 2800                       | Psychologist**            | 1.0                      | \$103,419          | 1.0                      | \$106,132          | 0.6                      | \$65,147           | \$65,147           | 0.6                      | \$67,985           | 4.4%                        | 0.6                      | \$69,509           | \$1,524                      | 2.2%                        |
| 3200                       | Nurse                     | 1.0                      | \$77,217           | 1.0                      | \$79,147           | 1.0                      | \$81,126           | \$81,126           | 1.0                      | \$83,644           | 3.1%                        | 1.0                      | \$85,526           | \$1,882                      | 2.3%                        |
| 3400                       | Cafeteria/Recess Aides    |                          | \$38,910           |                          | \$31,339           |                          | \$28,788           | \$26,047           |                          | \$35,000           | 21.6%                       |                          | \$28,000           | (\$7,000)                    | -20.0%                      |
| 3520                       | Student Activity Stipends |                          | \$4,614            |                          | \$8,229            |                          | \$10,558           | \$9,037            |                          | \$10,822           | 2.5%                        |                          | \$10,822           | \$0                          | 0.0%                        |
| 4110                       | Custodians                |                          |                    |                          | \$0                |                          |                    |                    |                          |                    | NM                          |                          |                    | \$0                          | NM                          |
| <b>Subtotal PERSONNEL</b>  |                           | <b>47.9</b>              | <b>\$3,713,329</b> | <b>48.9</b>              | <b>\$4,103,204</b> | <b>47.7</b>              | <b>\$4,000,072</b> | <b>\$4,017,950</b> | <b>41.7</b>              | <b>\$4,015,681</b> | <b>0.4%</b>                 | <b>41.7</b>              | <b>\$3,917,028</b> | <b>(\$98,653)</b>            | <b>-2.5%</b>                |
| <b>OPERATING EXPENSES</b>  |                           |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 2000                       | Instructional Supplies    |                          | \$77,432           |                          | \$62,517           |                          | \$64,800           | \$60,284           |                          | \$71,400           | 10.2%                       |                          | \$74,851           | \$3,451                      | 4.8%                        |
| 2210                       | Administrative Expenses   |                          | \$6,967            |                          | \$9,366            |                          | \$8,015            | \$13,550           |                          | \$13,150           | 64.1%                       |                          | \$12,250           | (\$900)                      | -6.8%                       |
| 2451                       | Instructional Technology  |                          | \$42,968           |                          | \$36,453           |                          | \$49,499           | \$36,211           |                          | \$50,181           | 1.4%                        |                          | \$50,181           | \$0                          | 0.0%                        |
| 3520                       | Student Activities        |                          | \$0                |                          | \$5,134            |                          | \$10,000           | \$5,149            |                          | \$0                | NM                          |                          | \$0                | \$0                          | NM                          |
| 4100                       | Utilities                 |                          | \$127,243          |                          | \$179,891          |                          | \$255,094          | \$186,473          |                          | \$258,200          | 1.2%                        |                          | \$216,700          | (\$41,500)                   | -16.1%                      |
| <b>Subtotal OPERATIONS</b> |                           |                          | <b>\$254,611</b>   |                          | <b>\$293,362</b>   |                          | <b>\$387,408</b>   | <b>\$301,668</b>   |                          | <b>\$392,931</b>   | <b>1.4%</b>                 |                          | <b>\$353,982</b>   | <b>(\$38,949)</b>            | <b>-9.9%</b>                |
| <b>TOTAL</b>               |                           |                          | <b>\$3,967,939</b> |                          | <b>\$4,396,566</b> |                          | <b>\$4,387,480</b> | <b>\$4,319,618</b> |                          | <b>\$4,408,612</b> | <b>0.5%</b>                 |                          | <b>\$4,271,010</b> | <b>(\$137,602)</b>           | <b>-3.1%</b>                |

\*\*Districtwide restructuring of psychology services in FY23 led to 1.0 FTE reduction across all schools (0.4 reduction at MMES)

# Manchester Essex Regional School District

| Middle School    |                              |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
|------------------|------------------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|-----------------------------|--------------------------|--------------------|------------------------------|-----------------------------|
| DOE Account Code | Category                     | 2020-2021 Staffing Level | 2020-2021 Expended | 2021-2022 Staffing Level | 2021-2022 Expended | 2022-2023 Staffing Level | 2022-2023 Budget   | 2022-2023 Expended | 2023-2024 Staffing Level | 2023-2024 Budget   | % Increase vs. Prior Budget | 2024-2025 Staffing Level | 2024-2025 Budget   | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
|                  | <b>PERSONNEL</b>             |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 2210             | Principal & Dean of Students | 2.0                      | \$229,570          | 2.0                      | \$235,271          | 2.0                      | \$241,116          | \$241,115          | 2.0                      | \$247,107          | 2.5%                        | 2.0                      | \$252,073          | \$4,966                      | 2.0%                        |
| 2210             | Secretary                    | 1.0                      | \$47,594           | 1.0                      | \$49,284           | 1.0                      | \$50,003           | \$50,004           | 1.0                      | \$51,253           | 2.5%                        | 1.0                      | \$52,534           | \$1,281                      | 2.5%                        |
| 2305             | Classroom Teachers           | 21.4                     | \$1,812,125        | 21.5                     | \$1,786,275        | 21.3                     | \$1,929,174        | \$1,902,234        | 20.9                     | \$1,986,702        | 3.0%                        | 20.9                     | \$2,083,118        | \$96,416                     | 4.9%                        |
| 2310             | Special Ed Teachers*         | 9.2                      | \$830,906          | 9.4                      | \$887,900          | 9.6                      | \$849,076          | \$816,844          | 9.6                      | \$784,913          | -7.6%                       | 9.6                      | \$924,353          | \$139,441                    | 17.8%                       |
| 2315             | MS/HS Special Ed Team Chair  | 0.5                      | \$49,424           | 0.5                      | \$50,660           | 0.5                      | \$51,926           | \$51,926           | 0.5                      | \$53,745           | 3.5%                        | 0.5                      | \$54,954           | \$1,209                      | 2.2%                        |
| 2325             | Substitutes                  |                          | \$246,973          |                          | \$82,801           |                          | \$53,665           | \$50,188           |                          | \$41,100           | -23.4%                      |                          | \$41,100           | \$0                          | 0.0%                        |
| 2330             | Teaching Assistants          | 4.0                      | \$85,959           | 4.0                      | \$112,476          | 4.5                      | \$131,071          | \$117,380          | 3.4                      | \$102,947          | -21.5%                      | 3.4                      | \$107,345          | \$4,398                      | 4.3%                        |
| 2710             | Guidance Counselors          | 1.0                      | \$61,582           | 1.0                      | \$65,671           | 1.0                      | \$69,927           | \$69,927           | 1.0                      | \$74,354           | 6.3%                        | 1.0                      | \$78,765           | \$4,411                      | 5.9%                        |
| 2800             | Psychologist**               | 1.0                      | \$91,707           | 1.0                      | \$96,781           | 0.6                      | \$60,331           | \$60,331           | 0.6                      | \$64,225           | 6.5%                        | 0.6                      | \$52,259           | (\$11,966)                   | -18.6%                      |
| 3400             | Cafeteria/Recess Aides       |                          | \$12,198           |                          | \$18,465           |                          | \$20,171           | \$11,560           |                          | \$20,000           | -0.8%                       |                          | \$14,000           | (\$6,000)                    | -30.0%                      |
| 3520             | Student Activities Stipends  |                          | \$12,417           |                          | \$19,988           |                          | \$18,936           | \$13,602           |                          | \$19,409           | 2.5%                        |                          | \$19,409           | (\$0)                        | 0.0%                        |
|                  | <b>Subtotal PERSONNEL</b>    | <b>40.1</b>              | <b>\$3,480,456</b> | <b>40.4</b>              | <b>\$3,405,572</b> | <b>40.5</b>              | <b>\$3,475,397</b> | <b>\$3,385,111</b> | <b>39.0</b>              | <b>\$3,445,754</b> | <b>-0.9%</b>                | <b>39.0</b>              | <b>\$3,679,910</b> | <b>\$234,156</b>             | <b>6.8%</b>                 |
|                  | <b>OPERATING EXPENSES</b>    |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 2000             | Instructional Supplies       |                          | \$28,134           |                          | \$31,801           |                          | \$52,692           | \$34,942           |                          | \$49,230           | -6.6%                       |                          | \$45,100           | (\$4,130)                    | -8.4%                       |
| 2210             | Administrative Expenses      |                          | \$1,852            |                          | \$4,383            |                          | \$7,400            | \$8,007            |                          | \$7,000            | -5.4%                       |                          | \$7,000            | \$0                          | 0.0%                        |
| 2451             | Instructional Technology     |                          | \$116,970          |                          | \$110,815          |                          | \$115,309          | \$83,352           |                          | \$109,887          | -4.7%                       |                          | \$109,887          | \$0                          | 0.0%                        |
| 3520             | Student Activities           |                          | \$3,093            |                          | \$10,993           |                          | \$11,500           | \$5,688            |                          | \$9,000            | -21.7%                      |                          | \$10,000           | \$1,000                      | 11.1%                       |
|                  | <b>Subtotal OPERATIONS</b>   |                          | <b>\$150,049</b>   |                          | <b>\$157,992</b>   |                          | <b>\$186,901</b>   | <b>\$131,989</b>   |                          | <b>\$175,117</b>   | <b>-6.3%</b>                |                          | <b>\$171,987</b>   | <b>(\$3,130)</b>             | <b>-1.8%</b>                |
|                  | <b>TOTAL</b>                 |                          | <b>\$3,630,504</b> |                          | <b>\$3,563,565</b> |                          | <b>\$3,662,298</b> | <b>\$3,517,100</b> |                          | <b>\$3,620,871</b> | <b>-1.1%</b>                |                          | <b>\$3,851,897</b> | <b>\$231,026</b>             | <b>6.4%</b>                 |

\*1.0 Special Ed teacher reduction in FY24, with additional 0.6 FTE funded outside of budget via tuition receipts from districts sending students to MERSD in-district program

\*\*Districtwide restructuring of psychology services in FY23 led to 1.0 FTE reduction across all schools (0.4 reduction at MS)

# Manchester Essex Regional School District

| High School               |   |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
|---------------------------|---|--------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|-----------------------------|--------------------------|--------------------|------------------------------|-----------------------------|
| DOE Account Code          | Category                                | 2020-2021 Staffing Level | 2020-2021 Expended | 2021-2022 Staffing Level | 2021-2022 Expended | 2022-2023 Staffing Level | 2022-2023 Budget   | 2022-2023 Expended | 2023-2024 Staffing Level | 2023-2024 Budget   | % Increase vs. Prior Budget | 2024-2025 Staffing Level | 2024-2025 Budget   | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
| <b>PERSONNEL</b>          |   |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 2210                      | Principal & Assistant Principal         | 2.0                      | \$249,934          | 2.0                      | \$264,637          | 2.0                      | \$262,511          | \$262,291          | 2.0                      | \$268,811          | 2.4%                        | 2.0                      | \$256,725          | (\$12,086)                   | -4.5%                       |
| 2210                      | Secretaries                             | 2.0                      | \$111,701          | 2.0                      | \$114,494          | 2.0                      | \$117,355          | \$117,356          | 2.0                      | \$120,289          | 2.5%                        | 2.0                      | \$123,296          | \$3,007                      | 2.5%                        |
| 2305                      | Classroom Teachers                      | 38.5                     | \$3,440,289        | 38.1                     | \$3,626,838        | 39.1                     | \$3,764,937        | \$3,759,049        | 36.5                     | \$3,615,775        | -4.0%                       | 36.5                     | \$3,719,262        | \$103,488                    | 2.9%                        |
| 2310                      | Special Ed Teachers*                    | 5.2                      | \$407,435          | 5.2                      | \$430,657          | 4.8                      | \$449,220          | \$422,163          | 4.8                      | \$394,144          | -12.3%                      | 4.8                      | \$461,320          | \$67,176                     | 17.0%                       |
| 2315                      | MS/HS Special Ed Team Chair             | 0.5                      | \$49,464           | 0.5                      | \$50,660           | 0.5                      | \$51,926           | \$51,926           | 0.5                      | \$53,745           | 3.5%                        | 0.5                      | \$54,954           | \$1,209                      | 2.2%                        |
| 2325                      | Substitutes                             |                          | \$18,126           |                          | \$73,845           |                          | \$44,686           | \$92,588           |                          | \$34,100           | -23.7%                      |                          | \$34,100           | \$0                          | 0.0%                        |
| 2330                      | Teaching Assistants                     | 5.0                      | \$101,814          | 5.0                      | \$196,835          | 6.0                      | \$173,877          | \$142,544          | 8.0                      | \$242,180          | 39.3%                       | 8.0                      | \$246,931          | \$4,751                      | 2.0%                        |
| 2340                      | Library/Media Coordinator               |                          | \$0                |                          | \$0                |                          | \$0                | \$0                |                          | NM                 |                             |                          | \$0                | \$0                          | NM                          |
| 2710                      | Guidance Counselors                     | 3.0                      | \$280,427          | 3.0                      | \$292,074          | 3.0                      | \$306,420          | \$305,734          | 3.0                      | \$327,432          | 6.9%                        | 3.0                      | \$335,878          | \$8,446                      | 2.6%                        |
| 2710                      | Adjustment Counselor                    | 1.0                      | \$100,422          | 1.0                      | \$100,474          | 2.0                      | \$172,819          | \$172,819          | 2.0                      | \$180,787          | 4.6%                        | 2.0                      | \$188,132          | \$7,345                      | 4.1%                        |
| 2800                      | Psychologist**                          | 0.0                      | \$0                | 0.0                      | \$0                | 0.4                      | \$40,220           | \$40,220           | 0.4                      | \$42,816           | 6.5%                        | 0.4                      | \$34,840           | (\$7,977)                    | -18.6%                      |
| 3200                      | Nurse                                   | 1.0                      | \$98,848           | 1.0                      | \$101,319          | 1.0                      | \$55,134           | \$55,134           | 1.0                      | \$61,349           | 11.3%                       | 1.0                      | \$70,548           | \$9,199                      | 15.0%                       |
| 3510                      | Athletics (including coaching stipends) | 1.6                      | \$288,086          | 1.6                      | \$321,979          | 1.1                      | \$319,067          | \$318,014          | 1.1                      | \$338,357          | 6.0%                        | 1.1                      | \$345,372          | \$7,015                      | 2.1%                        |
| 3520                      | Student Activities Stipends             |                          | \$88,154           |                          | \$84,810           |                          | \$92,409           | \$89,282           |                          | \$94,719           | 2.5%                        |                          | \$94,719           | (\$0)                        | 0.0%                        |
| 4110                      | Custodians (incl. summer staffing)      | 1.0                      | \$82,680           | 1.0                      | \$90,878           | 1.0                      | \$90,445           | \$85,001           | 1.0                      | \$85,857           | -5.1%                       | 1.0                      | \$91,860           | \$6,002                      | 7.0%                        |
|                           | <b>Subtotal PERSONNEL</b>               | <b>60.8</b>              | <b>\$5,317,379</b> | <b>60.4</b>              | <b>\$5,749,501</b> | <b>62.9</b>              | <b>\$5,941,027</b> | <b>\$5,914,120</b> | <b>62.3</b>              | <b>\$5,860,362</b> | <b>-1.4%</b>                | <b>62.3</b>              | <b>\$6,057,937</b> | <b>\$197,574</b>             | <b>3.4%</b>                 |
| <b>OPERATING EXPENSES</b> |   |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 2000                      | Instructional Supplies                  |                          | \$48,812           |                          | \$68,391           |                          | \$69,400           | \$68,619           |                          | \$79,336           | 14.3%                       |                          | \$78,250           | (\$1,086)                    | -1.4%                       |
| 2210                      | Administrative Expenses                 |                          | \$19,007           |                          | \$29,504           |                          | \$26,400           | \$19,499           |                          | \$23,100           | -12.5%                      |                          | \$21,100           | (\$2,000)                    | -8.7%                       |
| 2451                      | Instructional Technology                |                          | \$90,684           |                          | \$89,320           |                          | \$89,481           | \$86,810           |                          | \$89,481           | 0.0%                        |                          | \$89,481           | \$0                          | 0.0%                        |
| 3510                      | Athletic Supplies & Services            |                          | \$18,621           |                          | \$46,124           |                          | \$60,000           | \$58,614           |                          | \$60,000           | 0.0%                        |                          | \$64,500           | \$4,500                      | 7.5%                        |
| 3520                      | Student Activities                      |                          | \$10,775           |                          | \$30,434           |                          | \$25,000           | \$25,119           |                          | \$25,000           | 0.0%                        |                          | \$25,000           | \$0                          | 0.0%                        |
| 4100                      | MSHS Utilities                          |                          | \$312,934          |                          | \$325,091          |                          | \$328,855          | \$369,265          |                          | \$364,500          | 10.8%                       |                          | \$396,000          | \$31,500                     | 8.6%                        |
|                           | <b>Subtotal OPERATIONS</b>              |                          | <b>\$500,833</b>   |                          | <b>\$588,864</b>   |                          | <b>\$599,136</b>   | <b>\$627,925</b>   |                          | <b>\$641,417</b>   | <b>7.1%</b>                 |                          | <b>\$674,331</b>   | <b>\$32,914</b>              | <b>5.1%</b>                 |
|                           | <b>TOTAL</b>                            |                          | <b>\$5,818,212</b> |                          | <b>\$6,338,365</b> |                          | <b>\$6,540,163</b> | <b>\$6,542,045</b> |                          | <b>\$6,501,779</b> | <b>-0.6%</b>                |                          | <b>\$6,732,268</b> | <b>\$230,488</b>             | <b>3.5%</b>                 |

\*Portion of one Special Ed teacher (0.4 FTE in FY23, 1.0 FTE in FY24) funded outside of budget via tuition receipts from districts sending students to MERSD in-district program

\*\*Districtwide restructuring of psychology services in FY23 led to 1.0 FTE reduction across all schools (0.4 addition at HS)

# Manchester Essex Regional School District

| District   |  |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
|--|--|--------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|-----------------------------|--------------------------|--------------------|------------------------------|-----------------------------|
| DOE Account Code   | Category   | 2020-2021 Staffing Level | 2020-2021 Expended | 2021-2022 Staffing Level | 2021-2022 Expended | 2022-2023 Staffing Level | 2022-2023 Budget   | 2022-2023 Expended | 2023-2024 Staffing Level | 2023-2024 Budget   | % Increase vs. Prior Budget | 2024-2025 Staffing Level | 2024-2025 Budget   | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
|  | <b>PERSONNEL</b>                                 |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 1110   | School Committee Secretary                       |                          | \$6,763            |                          | \$2,650            |                          | \$8,250            | \$9,018            |                          | \$7,000            | -15.2%                      |                          | \$7,175            | \$175                        | 2.5%                        |
| 1210   | Superintendent                                   | 1.0                      | \$204,468          | 1.0                      | \$209,580          | 1.0                      | \$214,820          | \$214,820          | 1.0                      | \$220,190          | 2.5%                        | 1.0                      | \$225,695          | \$5,505                      | 2.5%                        |
| 1210/1410/2110   | Central Office Secretary                         | 0.5                      | \$34,077           | 0.5                      | \$34,762           | 1.0                      | \$63,162           | \$63,161           | 1.0                      | \$70,725           | 12.0%                       | 1.0                      | \$72,493           | \$1,768                      | 2.5%                        |
| 1410   | Business Manager                                 | 1.0                      | \$155,163          | 1.0                      | \$158,917          | 1.0                      | \$162,764          | \$162,765          | 1.0                      | \$166,709          | 2.4%                        | 1.0                      | \$170,751          | \$4,042                      | 2.4%                        |
| 1410   | Treasurer  | 0.2                      | \$26,761           | 0.2                      | \$27,430           | 0.2                      | \$28,116           | \$28,116           | 0.2                      | \$28,819           | 2.5%                        | 0.2                      | \$30,750           | \$1,931                      | 6.7%                        |
| 1410   | Business Office                                  | 3.0                      | \$220,217          | 3.0                      | \$239,800          | 3.4                      | \$254,839          | \$243,411          | 4.0                      | \$306,819          | 20.4%                       | 4.0                      | \$323,469          | \$16,650                     | 5.4%                        |
| 1450   | Network Administrator                            | 1.0                      | \$54,708           | 1.0                      | \$97,939           | 1.0                      | \$116,800          | \$116,800          | 1.0                      | \$117,670          | 0.7%                        | 1.0                      | \$120,612          | \$2,942                      | 2.5%                        |
| 1450   | Data Analyst                                     | 0.0                      | \$38,250           |                          | \$87,125           | 1.0                      | \$89,303           | \$89,303           | 1.0                      | \$91,536           | 2.5%                        | 1.0                      | \$93,824           | \$2,288                      | 2.5%                        |
| 1450   | Computer Technician                              | 1.0                      | \$81,106           | 1.0                      | \$0                | 1.0                      | \$46,875           | \$46,875           | 1.0                      | \$64,063           | 36.7%                       | 1.0                      | \$65,664           | \$1,601                      | 2.5%                        |
|  | <b>Subtotal PERSONNEL</b>                        | <b>7.7</b>               | <b>\$821,512</b>   | <b>7.7</b>               | <b>\$858,203</b>   | <b>9.6</b>               | <b>\$984,929</b>   | <b>\$974,269</b>   | <b>10.2</b>              | <b>\$1,073,531</b> | <b>9.0%</b>                 | <b>10.2</b>              | <b>\$1,110,433</b> | <b>\$36,902</b>              | <b>3.4%</b>                 |
|  | <b>OPERATING EXPENSES</b>                        |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 1000   | Administrators' Prof. Dev.                       |                          | \$4,763            |                          | \$11,785           |                          | \$10,000           | \$12,060           |                          | \$13,500           | 35.0%                       |                          | \$13,500           | \$0                          | 0.0%                        |
| 1110   | School Committee Expenses*                       |                          | \$20,188           |                          | \$21,692           |                          | \$21,900           | \$21,033           |                          | \$21,900           | 0.0%                        |                          | \$21,900           | \$0                          | 0.0%                        |
| 1210   | Office Supplies & Postage                        |                          | \$9,328            |                          | \$7,317            |                          | \$10,000           | \$11,728           |                          | \$9,500            | -5.0%                       |                          | \$12,000           | \$2,500                      | 26.3%                       |
| 1210   | District Admin. Contracted Services*             |                          | \$59,289           |                          | \$48,026           |                          | \$83,000           | \$107,791          |                          | \$60,000           | -27.7%                      |                          | \$65,000           | \$5,000                      | 8.3%                        |
| 1410   | Admin. Software & Support*                       |                          | \$106,195          |                          | \$130,019          |                          | \$95,008           | \$88,754           |                          | \$95,508           | 0.5%                        |                          | \$97,800           | \$2,292                      | 2.4%                        |
| 1430   | Legal Services                                   |                          | \$53,718           |                          | \$29,757           |                          | \$65,000           | \$72,843           |                          | \$65,000           | 0.0%                        |                          | \$65,000           | \$0                          | 0.0%                        |
| 1450   | Technology Equipment**                           |                          | \$23,173           |                          | \$47,998           |                          | \$101,461          | \$95,975           |                          | \$53,618           | -47.2%                      |                          | \$53,618           | \$0                          | 0.0%                        |
| 5100   | Essex Regional Retirement                        |                          | \$578,315          |                          | \$598,339          |                          | \$668,206          | \$667,994          |                          | \$734,793          | 10.0%                       |                          | \$793,577          | \$58,784                     | 8.0%                        |
| 5200   | Health & Life Insurance*** - Active              |                          | \$2,583,773        |                          | \$2,432,214        |                          | \$2,630,613        | \$2,620,048        |                          | \$2,733,996        | 3.9%                        |                          | \$2,725,350        | (\$8,646)                    | -0.3%                       |
| 5250   | Health & Life Insurance -Retirees                |                          | \$1,026,696        |                          | \$964,722          |                          | \$998,036          | \$977,679          |                          | \$1,068,438        | 7.1%                        |                          | \$1,137,250        | \$68,812                     | 6.4%                        |
| 5250   | OPEB Trust Contribution                          |                          | \$550,088          |                          | \$530,436          |                          | \$580,000          | \$578,666          |                          | \$623,580          | 7.5%                        |                          | \$692,725          | \$69,145                     | 11.1%                       |
| 5260   | Medicare Expense                                 |                          | \$244,538          |                          | \$260,839          |                          | \$271,557          | \$260,511          |                          | \$272,905          | 0.5%                        |                          | \$273,489          | \$584                        | 0.2%                        |
| 5200   | Other Insurance                                  |                          | \$197,567          |                          | \$199,241          |                          | \$223,167          | \$250,690          |                          | \$324,034          | 45.2%                       |                          | \$267,000          | (\$57,034)                   | -17.6%                      |
|  | <b>Subtotal OPERATIONS</b>                       |                          | <b>\$5,457,630</b> |                          | <b>\$5,282,387</b> |                          | <b>\$5,757,948</b> | <b>\$5,765,772</b> |                          | <b>\$6,076,772</b> | <b>5.5%</b>                 |                          | <b>\$6,218,209</b> | <b>\$141,437</b>             | <b>2.3%</b>                 |
|  | <b>TOTAL</b>                                     |                          | <b>\$6,279,143</b> |                          | <b>\$6,140,590</b> |                          | <b>\$6,742,877</b> | <b>\$6,740,042</b> |                          | <b>\$7,150,303</b> | <b>6.0%</b>                 |                          | <b>\$7,328,642</b> | <b>\$178,338</b>             | <b>2.5%</b>                 |
| <p>*FY21 Budget reflects reclassification, per DESE accounting updates for a) District Admin. Contracted, b) Admin. Software &amp; Support and c) School Committee</p> <p>**One-time IT network upgrades performed in FY23</p> <p>*** General Fund expenditure offset by annual School Choice funding.</p> |  |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
|  | <b>General Fund</b>                              |                          | \$2,403,773        |                          | \$2,107,214        |                          | \$2,305,613        | \$2,295,048        |                          | \$2,333,996        |                             |                          | \$2,225,350        |                              |                             |
|  | <b>School Choice</b>                             |                          | \$180,000          |                          | \$325,000          |                          | \$325,000          | \$325,000          |                          | \$400,000          |                             |                          | \$500,000          |                              |                             |
|  | <b>Total Health Insurance - Active Employees</b> |                          | <b>\$2,583,773</b> |                          | <b>\$2,432,214</b> |                          | <b>\$2,630,613</b> | <b>\$2,620,048</b> |                          | <b>\$2,733,996</b> |                             |                          | <b>\$2,725,350</b> |                              |                             |

# Manchester Essex Regional School District

| Student Services / Special Education  |   |                          |                           |                          |                           |                          |                         |                           |                          |                         |                             |                          |                         |                              |                             |
|---|---|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|-------------------------|---------------------------|--------------------------|-------------------------|-----------------------------|--------------------------|-------------------------|------------------------------|-----------------------------|
| DOE Account Code  | Category                                  | 2020-2021 Staffing Level | 2020-2021 Expended        | 2021-2022 Staffing Level | 2021-2022 Expended        | 2022-2023 Staffing Level | 2022-2023 Budget        | 2022-2023 Expended        | 2023-2024 Staffing Level | 2023-2024 Budget        | % Increase vs. Prior Budget | 2024-2025 Staffing Level | 2024-2025 Budget        | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
| 2100  | <b>PERSONNEL*</b>                         |                          |                           |                          |                           |                          |                         |                           |                          |                         |                             |                          |                         |                              |                             |
| 2100  | Student Services Director                 | 1.0                      | \$144,436                 | 1.0                      | \$148,009                 | 1.0                      | \$151,673               | \$151,672                 | 1.0                      | \$155,427               | 2.5%                        | 1.0                      | \$159,275               | \$3,848                      | 2.5%                        |
| 2100  | Student Services Secretary                | 1.0                      | \$67,827                  | 1.0                      | \$69,523                  | 1.0                      | \$78,288                | \$78,225                  | 1.0                      | \$73,044                | -6.7%                       | 1.0                      | \$74,870                | \$1,826                      | 2.5%                        |
| 2100  | Student Services Data Admin               | 0.5                      | \$34,077                  | 0.5                      | \$34,762                  |                          | \$0                     | \$0                       |                          | \$0                     | NM                          |                          | \$0                     | \$0                          | NM                          |
| 2300  | Special Education Extended Services       |                          | \$13,670                  |                          | \$13,070                  |                          | \$20,000                | \$3,298                   |                          | \$20,000                | 0.0%                        |                          | \$18,000                | (\$2,000)                    | -10.0%                      |
| 2440  | Special Education Tutors**                | 1.0                      | \$45,103                  |                          | \$2,952                   |                          | \$0                     | \$0                       |                          | \$0                     | NM                          |                          | \$0                     | \$0                          | NM                          |
|   | <b>Subtotal PERSONNEL</b>                 | <b>3.5</b>               | <b>\$305,113</b>          | <b>2.5</b>               | <b>\$268,316</b>          | <b>2.0</b>               | <b>\$249,961</b>        | <b>\$233,195</b>          | <b>2.0</b>               | <b>\$248,471</b>        | <b>-0.6%</b>                | <b>2.0</b>               | <b>\$252,145</b>        | <b>\$3,674</b>               | <b>1.5%</b>                 |
|   | <b>OPERATING EXPENSES</b>                 |                          |                           |                          |                           |                          |                         |                           |                          |                         |                             |                          |                         |                              |                             |
| 2100  | Legal Fees                                |                          | \$23,131                  |                          | \$18,735                  |                          | \$26,500                | \$26,421                  |                          | \$26,500                | 0.0%                        |                          | \$28,355                | \$1,855                      | 7.0%                        |
| 2100  | Administrative Expenses & Travel          |                          | \$1,663                   |                          | \$2,346                   |                          | \$5,100                 | \$75                      |                          | \$4,000                 | -21.6%                      |                          | \$2,500                 | (\$1,500)                    | -37.5%                      |
| 2300  | Contracted Services (OT/PT, Speech, etc.) |                          | \$211,494                 |                          | \$182,473                 |                          | \$291,485               | \$255,725                 |                          | \$310,000               | 6.4%                        |                          | \$250,000               | (\$60,000)                   | -19.4%                      |
| 2300  | Summer Program                            |                          | \$37,869                  |                          | \$58,568                  |                          | \$74,000                | \$73,660                  |                          | \$81,000                | 9.5%                        |                          | \$79,000                | (\$2,000)                    | -2.5%                       |
| 2400  | SPED Equipment & Instructional Supplies   |                          | \$17,966                  |                          | \$26,782                  |                          | \$21,600                | \$27,684                  |                          | \$25,400                | 17.6%                       |                          | \$23,100                | (\$2,300)                    | -9.1%                       |
| 2720  | Special Education Testing                 |                          | \$11,674                  |                          | \$12,303                  |                          | \$13,000                | \$10,617                  |                          | \$13,000                | 0.0%                        |                          | \$13,000                | \$0                          | 0.0%                        |
| 3300  | Special Ed OOD & Homeless Transportation  |                          | \$253,485                 |                          | \$618,044                 |                          | \$724,310               | \$671,639                 |                          | \$785,757               | 8.5%                        |                          | \$781,512               | (\$4,245)                    | -0.5%                       |
| 9100  | Tuition Out & Contingency***              |                          | \$1,172,945               |                          | \$1,180,289               |                          | \$1,365,794             | \$1,372,820               |                          | \$1,042,200             | -23.7%                      |                          | \$1,098,479             | \$56,279                     | 5.4%                        |
|   | <b>Subtotal OPERATIONS</b>                |                          | <b>\$1,730,227</b>        |                          | <b>\$2,099,540</b>        |                          | <b>\$2,521,789</b>      | <b>\$2,438,640</b>        |                          | <b>\$2,287,857</b>      | <b>-9.3%</b>                |                          | <b>\$2,275,946</b>      | <b>(\$11,911)</b>            | <b>-0.5%</b>                |
|   | <b>TOTAL</b>                              |                          | <b>\$2,035,340</b>        |                          | <b>\$2,367,856</b>        |                          | <b>\$2,771,750</b>      | <b>\$2,671,835</b>        |                          | <b>\$2,536,328</b>      | <b>-8.5%</b>                |                          | <b>\$2,528,091</b>      | <b>(\$8,237)</b>             | <b>-0.3%</b>                |
| <i>*Special Education instructional staff budgeted at individual school level</i><br><i>**Hourly tutoring services moved to IDEA grant in FY22 and eliminated for FY23 as part of budgetary reductions.</i><br><b>**Each year's Tuition Out line excludes tuitions funded by grants (Circuit Breaker, IDEA) outside General Fund budget or pre-paid in prior/subsequent fiscal year as follows:</b> |   |                          |                           |                          |                           |                          |                         |                           |                          |                         |                             |                          |                         |                              |                             |
|   |   |                          | <b>2020-2021 Expended</b> |                          | <b>2021-2022 Expended</b> |                          | <b>2022-2023 Budget</b> | <b>2022-2023 Expended</b> |                          | <b>2023-2024 Budget</b> | <b>% Inc.</b>               |                          | <b>2023-2024 Budget</b> | <b>\$ Inc.</b>               | <b>% Inc.</b>               |
|   | Budget Funded Tuition Out (above)         |                          | \$1,172,945               |                          | \$1,180,289               |                          | \$1,365,794             | \$1,372,820               |                          | \$1,042,200             | -23.7%                      |                          | \$1,098,479             | \$56,279                     | 5.4%                        |
|   | Circuit Breaker & Grant Funded Tuitions   |                          | \$124,251                 |                          | \$329,365                 |                          | \$655,765               | \$509,962                 |                          | \$1,175,973             | 79.3%                       |                          | \$1,247,892             | \$71,919                     | 6.1%                        |
|   | Pre-Paid in Prior Year                    |                          | \$329,410                 |                          | \$219,732                 |                          | \$150,000               | \$244,065                 |                          | \$150,000               | 0.0%                        |                          | \$150,000               | \$0                          | 0.0%                        |
|   | (Less: Prepayments of Next Year)          |                          | (\$219,732)               |                          | (\$244,065)               |                          | \$0                     | (\$311,563)               |                          | \$0                     | NM                          |                          | \$0                     | \$0                          | NM                          |
|   | <b>Annual Cost of Tuitions</b>            |                          | <b>\$1,406,874</b>        |                          | <b>\$1,485,321</b>        |                          | <b>\$2,171,559</b>      | <b>\$1,815,284</b>        |                          | <b>\$2,368,173</b>      | <b>9.1%</b>                 |                          | <b>\$2,496,371</b>      | <b>\$128,198</b>             | <b>5.4%</b>                 |

# Manchester Essex Regional School District

| Districtwide Instructional Services |  |                          |                    |                          |                    |                          |                  |                    |                          |                  |                             |                          |                  |                              |                             |
|-------------------------------------|--|--------------------------|--------------------|--------------------------|--------------------|--------------------------|------------------|--------------------|--------------------------|------------------|-----------------------------|--------------------------|------------------|------------------------------|-----------------------------|
| DOE Account Code                    | Category                                       | 2020-2021 Staffing Level | 2020-2021 Expended | 2021-2022 Staffing Level | 2021-2022 Expended | 2022-2023 Staffing Level | 2022-2023 Budget | 2022-2023 Expended | 2023-2024 Staffing Level | 2023-2024 Budget | % Increase vs. Prior Budget | 2024-2025 Staffing Level | 2024-2025 Budget | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
|                                     | <b>PERSONNEL</b>                               |                          |                    |                          |                    |                          |                  |                    |                          |                  |                             |                          |                  |                              |                             |
| 2100                                | Curriculum & Instructional Technology Director | 1.0                      | \$140,746          | 1.0                      | \$148,755          | 1.0                      | \$104,046        | \$101,905          | 1.0                      | \$150,000        | 44.2%                       | 1.0                      | \$144,013        | (\$5,988)                    | -4.0%                       |
| 2210                                | Substitute Building Secretaries                |                          | \$0                |                          | \$0                |                          | \$2,563          | \$1,470            |                          | \$2,563          | 0.0%                        |                          | \$2,563          | \$0                          | 0.0%                        |
| 2300                                | Dept. Heads/Team/Curr Leaders                  |                          | \$99,119           |                          | \$100,350          |                          | \$99,599         | \$99,504           |                          | \$107,214        | 7.6%                        |                          | \$107,214        | \$0                          | 0.0%                        |
| 2300                                | Cohort Coaches                                 |                          | \$8,601            |                          | \$10,075           |                          | \$8,479          | \$9,036            |                          | \$10,741         | 26.7%                       |                          | \$10,741         | \$0                          | 0.0%                        |
| 2300                                | Prof. Dvlpmt Committee/MERSD-U                 |                          | \$16,971           |                          | \$15,085           |                          | \$17,454         | \$17,607           |                          | \$19,940         | 14.2%                       |                          | \$19,940         | \$0                          | 0.0%                        |
| 2300                                | Longevity                                      |                          | \$138,547          |                          | \$142,537          |                          | \$150,050        | \$129,701          |                          | \$140,164        | -6.6%                       |                          | \$157,700        | \$17,536                     | 12.5%                       |
| 2440                                | ELL Coordinator                                | 1.0                      | \$85,730           | 1.0                      | \$90,538           | 1.0                      | \$100,241        | \$100,241          | 1.0                      | \$107,490        | 7.2%                        | 1.0                      | \$110,177        | \$2,687                      | 2.5%                        |
| 2440                                | Tutors (LEP, 504, H&H, etc.)                   |                          | \$21,166           |                          | \$21,921           |                          | \$24,482         | \$22,379           |                          | \$25,094         | 2.5%                        |                          | \$25,094         | \$0                          | 0.0%                        |
| 5200                                | Sick Leave Buy Back                            |                          | \$30,000           |                          | \$30,000           |                          | \$30,000         | \$30,000           |                          | \$30,000         | 0.0%                        |                          | \$30,000         | \$0                          | 0.0%                        |
|                                     | Reserve for Expanded Effort & Negotiations     |                          | \$0                |                          | \$0                |                          | \$1,250          | \$660              |                          | \$6,944          | 455.5%                      |                          | \$1,250          | (\$5,694)                    | -82.0%                      |
|                                     | <b>Subtotal PERSONNEL</b>                      | <b>2.0</b>               | <b>\$540,880</b>   | <b>2.0</b>               | <b>\$559,262</b>   | <b>2.0</b>               | <b>\$538,162</b> | <b>\$512,503</b>   | <b>2.0</b>               | <b>\$600,148</b> | <b>11.5%</b>                | <b>2.0</b>               | <b>\$608,690</b> | <b>\$8,542</b>               | <b>1.4%</b>                 |
|                                     | <b>OPERATING EXPENSES</b>                      |                          |                    |                          |                    |                          |                  |                    |                          |                  |                             |                          |                  |                              |                             |
| 2300                                | Curriculum Office Supplies                     |                          |                    |                          |                    |                          |                  |                    |                          |                  |                             |                          |                  |                              |                             |
| 2300                                | Curriculum Development Office                  |                          | \$1,774            |                          | \$2,639            |                          | \$6,000          | \$1,482            |                          | \$6,000          | 0.0%                        |                          | \$6,000          | \$0                          | 0.0%                        |
| 2400                                | Curriculum/Technology Small Capital*           |                          | \$40,584           |                          | \$69,440           |                          | \$42,000         | \$42,157           |                          | \$70,000         | 66.7%                       |                          | \$70,300         | \$300                        | 0.4%                        |
| 2440                                | Tutor Supplies                                 |                          | \$0                |                          | \$1,082            |                          | \$3,500          | \$9,163            |                          | \$5,000          | 42.9%                       |                          | \$12,500         | \$7,500                      | 150.0%                      |
| 2450                                | District Wide Professional Development         |                          | \$34,260           |                          | \$46,059           |                          | \$52,500         | \$39,053           |                          | \$46,000         | -12.4%                      |                          | \$60,000         | \$14,000                     | 30.4%                       |
|                                     | <b>Subtotal OPERATIONS</b>                     |                          | <b>\$79,419</b>    |                          | <b>\$121,798</b>   |                          | <b>\$109,500</b> | <b>\$97,105</b>    |                          | <b>\$127,000</b> | <b>16.0%</b>                |                          | <b>\$149,000</b> | <b>\$22,000</b>              | <b>17.3%</b>                |
|                                     | <b>TOTAL</b>                                   |                          | <b>\$620,299</b>   |                          | <b>\$681,060</b>   |                          | <b>\$647,662</b> | <b>\$609,608</b>   |                          | <b>\$727,148</b> | <b>12.3%</b>                |                          | <b>\$757,690</b> | <b>\$30,542</b>              | <b>4.2%</b>                 |

\*FY23 Interim Curriculum Director was part-time, replaced by new, permanent full-time Director in FY24

\*\*\$29K FY22 budgetary increase for new elementary literacy curriculum

# Manchester Essex Regional School District

| Non-Instructional Services   |   |                          |                    |                          |                    |                          |                  |                    |                          |                  |                             |                          |                  |                              |                             |
|--|---|--------------------------|--------------------|--------------------------|--------------------|--------------------------|------------------|--------------------|--------------------------|------------------|-----------------------------|--------------------------|------------------|------------------------------|-----------------------------|
| DOE Account Code   | Category                                | 2020-2021 Staffing Level | 2020-2021 Expended | 2021-2022 Staffing Level | 2021-2022 Expended | 2022-2023 Staffing Level | 2022-2023 Budget | 2022-2023 Expended | 2023-2024 Staffing Level | 2023-2024 Budget | % Increase vs. Prior Budget | 2024-2025 Staffing Level | 2024-2025 Budget | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
|  | <b>PERSONNEL</b>                        |                          |                    |                          |                    |                          |                  |                    |                          |                  |                             |                          |                  |                              |                             |
| 3000   | Title IX Coordinator                    |                          | \$5,000            |                          | \$962              |                          | \$0              | \$0                |                          | \$0              | NM                          |                          | \$0              | \$0                          | NM                          |
| 3200   | Nurse Substitutes                       |                          | \$13,568           |                          | \$45,205           |                          | \$13,800         | \$9,291            |                          | \$10,000         | -27.5%                      |                          | \$10,000         | \$0                          | 0.0%                        |
| 3300   | Bus Drivers                             |                          |                    |                          |                    |                          |                  |                    |                          |                  | #DIV/0!                     |                          |                  | \$0                          | #DIV/0!                     |
| 3300   | Transportation Administrative Assistant |                          |                    |                          |                    | 0.2                      | \$12,111         | \$19,186           | 0.2                      | \$13,792         | NM                          | 0.2                      | \$14,981         | \$1,189                      | 8.6%                        |
| 3600   | Emergency Response Liaison              |                          | \$3,000            |                          | \$3,000            |                          | \$3,000          | \$3,000            |                          | \$3,000          | 0.0%                        |                          | \$3,000          | \$0                          | 0.0%                        |
| 5500   | Crossing Guards                         |                          | \$111              |                          | \$0                |                          | \$5,874          | \$4,385            |                          | \$1,500          | -74.5%                      |                          | \$1,500          | \$0                          | 0.0%                        |
|  | <b>Subtotal PERSONNEL</b>               | <b>0.0</b>               | <b>\$21,679</b>    | <b>0.0</b>               | <b>\$49,167</b>    | <b>0.2</b>               | <b>\$34,785</b>  | <b>\$35,862</b>    | <b>0.2</b>               | <b>\$28,292</b>  | <b>-18.7%</b>               | <b>0.2</b>               | <b>\$29,481</b>  | <b>\$1,189</b>               | <b>4.2%</b>                 |
|  | <b>OPERATING EXPENSES</b>               |                          |                    |                          |                    |                          |                  |                    |                          |                  |                             |                          |                  |                              |                             |
| 3200   | School Physician                        |                          | \$0                |                          | \$10,000           |                          | \$3,000          | \$2,500            |                          | \$3,000          | 0.0%                        |                          | \$3,000          | \$0                          | 0.0%                        |
| 3200   | Nurses' Professional Development        |                          | \$0                |                          | \$0                |                          | \$500            | \$0                |                          | \$500            | 0.0%                        |                          | \$500            | \$0                          | 0.0%                        |
| 3200   | Nurses' Supplies                        |                          | \$3,715            |                          | \$3,228            |                          | \$10,050         | \$9,752            |                          | \$3,800          | -62.2%                      |                          | \$5,000          | \$1,200                      | 31.6%                       |
| 3300   | Transportation Contracted Services*     |                          | \$297,477          |                          | \$249,594          |                          | \$152,073        | \$163,104          |                          | \$306,600        | 101.6%                      |                          | \$315,348        | \$8,748                      | 2.9%                        |
| 3300   | Transportation Maint. & Supplies        |                          |                    |                          |                    |                          |                  |                    |                          |                  |                             |                          | \$0              | \$0                          |                             |
| 3600   | School Security Contracted              |                          | \$56,077           |                          | \$51,492           |                          | \$70,000         | \$69,081           |                          | \$62,311         | -11.0%                      |                          | \$69,500         | \$7,189                      | 11.5%                       |
|  | <b>Subtotal OPERATIONS</b>              |                          | <b>\$357,269</b>   |                          | <b>\$314,314</b>   |                          | <b>\$235,623</b> | <b>\$244,437</b>   |                          | <b>\$376,211</b> | <b>59.7%</b>                |                          | <b>\$393,348</b> | <b>\$17,137</b>              | <b>4.6%</b>                 |
|  | <b>TOTAL</b>                            |                          | <b>\$378,948</b>   |                          | <b>\$363,481</b>   |                          | <b>\$270,408</b> | <b>\$280,299</b>   |                          | <b>\$404,503</b> | <b>49.6%</b>                |                          | <b>\$422,829</b> | <b>\$18,326</b>              | <b>4.5%</b>                 |
| *Funded in portion outside of the General Fund, via Transportation Stabilization (excess State Aid) funds as noted below. FY23 additional \$70K reduction, from route consolidation and elimination of MSHS late bus |   |                          |                    |                          |                    |                          |                  |                    |                          |                  |                             |                          |                  |                              |                             |
|  | General Fund                            |                          | \$297,477          |                          | \$249,594          |                          | \$152,073        | \$163,104          |                          | \$306,600        |                             |                          | \$315,348        |                              |                             |
|  | Transportation Stabilization Revolving  |                          | \$97,922           |                          | \$90,704           |                          | \$149,910        | \$149,910          |                          |                  |                             |                          |                  |                              |                             |
|  | <b>Total Contracted Transportation</b>  |                          | <b>\$395,399</b>   |                          | <b>\$340,298</b>   |                          | <b>\$301,983</b> | <b>\$313,014</b>   |                          | <b>\$306,600</b> |                             |                          | <b>\$315,348</b> |                              |                             |

# Manchester Essex Regional School District

| Facilities       |                                  |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
|------------------|----------------------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|-----------------------------|--------------------------|--------------------|------------------------------|-----------------------------|
| DOE Account Code | Category                         | 2020-2021 Staffing Level | 2020-2021 Expended | 2021-2022 Staffing Level | 2021-2022 Expended | 2022-2023 Staffing Level | 2022-2023 Budget   | 2022-2023 Expended | 2023-2024 Staffing Level | 2023-2024 Budget   | % Increase vs. Prior Budget | 2024-2025 Staffing Level | 2024-2025 Budget   | \$ Increase vs. Prior Budget | % Increase vs. Prior Budget |
|                  | <b>PERSONNEL</b>                 |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 4200             | Facilities Manager               | 1.0                      | \$111,163          | 1.0                      | \$113,892          | 1.0                      | \$116,689          | \$116,689          | 1.0                      | \$119,556          | 2.5%                        | 1.0                      | \$122,495          | \$2,939                      | 2.5%                        |
| 4200             | Maintenance Technician           | 1.0                      | \$70,577           | 1.0                      | \$71,787           | 1.0                      | \$67,634           | \$70,352           | 1.0                      | \$69,131           | 2.2%                        | 1.0                      | \$73,860           | \$4,729                      | 6.8%                        |
|                  | <b>Subtotal PERSONNEL</b>        | <b>2.0</b>               | <b>\$181,740</b>   | <b>2.0</b>               | <b>\$185,679</b>   | <b>2.0</b>               | <b>\$184,323</b>   | <b>\$187,041</b>   | <b>2.0</b>               | <b>\$188,687</b>   | <b>2.4%</b>                 | <b>2.0</b>               | <b>\$196,355</b>   | <b>\$7,668</b>               | <b>4.1%</b>                 |
|                  | <b>OPERATING EXPENSES</b>        |                          |                    |                          |                    |                          |                    |                    |                          |                    |                             |                          |                    |                              |                             |
| 4110             | Custodial Supplies               |                          | \$45,491           |                          | \$62,421           |                          | \$60,000           | \$65,698           |                          | \$65,000           | 8.3%                        |                          | \$68,000           | \$3,000                      | 4.6%                        |
| 4200             | Bldg & Grds Maintenance-Memorial |                          | \$29,377           |                          | \$21,860           |                          | \$53,500           | \$31,104           |                          | \$45,500           | -15.0%                      |                          | \$39,200           | (\$6,300)                    | -13.8%                      |
| 4200             | Bldg & Grds Maintenance-Essex    |                          | \$67,259           |                          | \$74,569           |                          | \$71,500           | \$61,126           |                          | \$79,500           | 11.2%                       |                          | \$81,000           | \$1,500                      | 1.9%                        |
| 4200             | Bldg & Grds Maintenance-MERMHS   |                          | \$103,493          |                          | \$125,493          |                          | \$136,000          | \$127,052          |                          | \$128,000          | -5.9%                       |                          | \$136,500          | \$8,500                      | 6.6%                        |
| 4210             | Contracted Services              |                          | \$508,986          |                          | \$559,091          |                          | \$586,886          | \$593,261          |                          | \$616,535          | 5.1%                        |                          | \$652,668          | \$36,133                     | 5.9%                        |
| 4220             | Capital Repairs                  |                          | \$108,726          |                          | \$69,608           |                          | \$95,752           | \$77,611           |                          | \$68,000           | -29.0%                      |                          | \$68,000           | \$0                          | 0.0%                        |
|                  | <b>Subtotal OPERATIONS</b>       |                          | <b>\$863,332</b>   |                          | <b>\$913,042</b>   |                          | <b>\$1,003,638</b> | <b>\$955,854</b>   |                          | <b>\$1,002,535</b> | <b>-0.1%</b>                |                          | <b>\$1,045,368</b> | <b>\$42,833</b>              | <b>4.3%</b>                 |
|                  | <b>TOTAL</b>                     |                          | <b>\$1,045,072</b> |                          | <b>\$1,098,720</b> |                          | <b>\$1,187,961</b> | <b>\$1,142,895</b> |                          | <b>\$1,191,222</b> | <b>0.3%</b>                 |                          | <b>\$1,241,723</b> | <b>\$50,501</b>              | <b>4.2%</b>                 |

# Manchester Essex Regional School District

## Town Assessment - Apportionment Formula (by Regional Agreement) As of February 6, 2024

| 1. Size of Local Assessment                            |                     |
|--|---------------------|
| <b>State Aid</b>                                       |                     |
| Chapter 70   | \$3,266,738         |
| Transportation Aid                                     | \$235,000           |
| (Less: Choice Sending Tuition)                         | (\$100,000)         |
| <b>Sub-Total - State Aid</b>                           | <b>\$3,401,738</b>  |
| <b>Other Revenues</b>                                  |                     |
| Bank Interest  | \$40,000            |
| Other Miscellaneous                                    | \$29,500            |
| Medicaid Reimbursement                                 | \$80,000            |
| Contribution to Stabilization                          | \$0                 |
| Use of Excess & Deficiency                             | \$350,000           |
| <b>Sub-Total - Other Revenues/Funding</b>              | <b>\$499,500</b>    |
| <b>Total Funding: State Aid &amp; Other</b>            | <b>\$3,901,238</b>  |
| <b>Total FY-25 Expense Budget (Tentative)</b>          | <b>\$30,130,522</b> |
| Less: State Aid & Other                                | (\$3,901,238)       |
| <b>Local Assessments Required to Fund FY-25 Budget</b> | <b>\$26,229,284</b> |

| 2. Local Assessment Breakdown: Instructional & Non-Instructional Costs    |                     |                   |
|---|---------------------|-------------------|
| FY-25 Instructional Spending  | \$17,899,319        | 59.40594%         |
| FY-25 Non-Instructional Spending  | \$12,231,203        | 40.59406%         |
| <b>Total FY-25 Budget: Instructional &amp; Non-Instructional Spending</b> | <b>\$30,130,522</b> | <b>100.00000%</b> |
| <b>FY-25 Local Assessments (from Part 1, above)</b>                       | <b>\$26,229,284</b> | <b>% of Total</b> |
| Instructional Portion   | \$15,581,752        | 59.40594%         |
| Non-Instructional Portion   | \$10,647,532        | 40.59406%         |
| <b>Total Operating Assessment: Instructional &amp; Non-Instructional</b>  | <b>\$26,229,284</b> | <b>100.00%</b>    |

| 3. Apportionment of Assessment by Category (per Regional Agreement) |                     |                |
|---|---------------------|----------------|
| <b>A. Instructional Portion</b>                                     |                     |                |
| 25% Apportioned Based on Equalized Property Valuations (EQV)        | \$3,895,438         | 25.00%         |
| 75% Apportioned Based on Student Enrollment                         | \$11,686,314        | 75.00%         |
| <b>Total Instructional Portion</b>                                  | <b>\$15,581,752</b> | <b>100.00%</b> |
| <b>Average EQV: Latest at time of FY-23 to FY-25 Budgets</b>        |                     |                |
| Manchester  | \$2,867,136,867     | 73.46%         |
| Essex   | \$1,035,714,000     | 26.54%         |
| Combined Average EQV, FY-23 to FY-25                                | \$3,902,850,867     | 100.00%        |
| <b>Manchester: EQV-Based Instructional Apportionment</b>            |                     |                |
| Essex: EQV-Based Instructional Apportionment                        | \$2,861,691         | 73.46%         |
| Essex: EQV-Based Instructional Apportionment                        | \$1,033,747         | 26.54%         |
| <b>Combined: EQV-Based Instructional Assessment</b>                 | <b>\$3,895,438</b>  | <b>100.00%</b> |
| <b>Average Oct. 1 Enrollment: 2021-2023</b>                         |                     |                |
| Manchester  | 686                 | 57.95%         |
| Essex   | 498                 | 42.05%         |
| Total Average Enrollment 2021-2023                                  | 1,184               | 100.00%        |
| <b>Manchester: Enrollment-Based Instructional Apportionment</b>     |                     |                |
| Essex: Enrollment-Based Instructional Apportionment                 | \$6,772,339         | 57.95%         |
| Essex: Enrollment-Based Instructional Apportionment                 | \$4,913,975         | 42.05%         |
| <b>Combined: Enrollment-Based Instructional Assessment</b>          | <b>\$11,686,314</b> | <b>100.00%</b> |
| <b>B. Non-Instructional Portion</b>                                 |                     |                |
| 25% Apportioned Based on Equalized Property Valuations (EQV)        | \$2,661,883         | 25.00%         |
| 75% Apportioned Based on Town Populations                           | \$7,985,649         | 75.00%         |
| <b>Total Non-Instructional Portion</b>                              | <b>\$10,647,532</b> | <b>100.00%</b> |
| <b>Average EQV: Latest at time of FY-23 to FY-25 Budgets</b>        |                     |                |
| Manchester  | \$2,867,136,867     | 73.46%         |
| Essex   | \$1,035,714,000     | 26.54%         |
| Combined Average EQV, FY-23 to FY-25                                | \$3,902,850,867     | 100.00%        |
| <b>Manchester: EQV-Based Non-Instructional Apportionment</b>        |                     |                |
| Essex: EQV-Based Non-Instructional Apportionment                    | \$1,955,489         | 73.46%         |
| Essex: EQV-Based Non-Instructional Apportionment                    | \$706,394           | 26.54%         |
| <b>Combined: EQV-Based Non-Instructional Assessment</b>             | <b>\$2,661,883</b>  | <b>100.00%</b> |
| <b>Town Populations</b>   |                     |                |
| Manchester Population 2020 U.S. Census                              | 5,395               | 59.48%         |
| Essex Population 2020 U.S. Census                                   | 3,675               | 40.52%         |
| Combined Town Populations   | 9,070               | 100.00%        |
| <b>Manchester: Population-Based Non-Instructional Apportionment</b> |                     |                |
| Essex: Population-Based Non-Instructional Apportionment             | \$4,750,008         | 59.48%         |
| Essex: Population-Based Non-Instructional Apportionment             | \$3,235,641         | 40.52%         |
| <b>Combined: Population-Based Non-Instructional Assessment</b>      | <b>\$7,985,649</b>  | <b>100.00%</b> |

| FORMULA INPUTS - AVERAGE EQV & ENROLLMENT          |                        |                        |                        |                        |
|--|------------------------|------------------------|------------------------|------------------------|
| Latest Equalized Property Valuations (EQV) By Town |                        |                        |                        |                        |
|  | FY-23                  | FY-24                  | FY-25                  | Average                |
| Manchester   | \$2,662,108,600        | \$2,969,651,000        | \$2,969,651,000        | \$2,867,136,867        |
| Essex  | \$944,642,600          | \$1,081,249,700        | \$1,081,249,700        | \$1,035,714,000        |
| <b>Total</b>                                       | <b>\$3,606,751,200</b> | <b>\$4,050,900,700</b> | <b>\$4,050,900,700</b> | <b>\$3,902,850,867</b> |
| Source:  | FY-2020 EQV            | FY-2022 EQV            | FY-2022 EQV            |                        |
| Published:   | 1/20/2021              | 1/25/2023              | 1/25/2023              |                        |
| Student Enrollment By Town                         |                        |                        |                        |                        |
|  | Oct. 1, 2021           | Oct. 1, 2022           | Oct. 1, 2023           | Average                |
| Manchester   | 722                    | 680                    | 657                    | 686                    |
| Essex  | 503                    | 495                    | 496                    | 498                    |
| <b>Total</b>                                       | <b>1,225</b>           | <b>1,175</b>           | <b>1,153</b>           | <b>1,184</b>           |

| Apportionment Formula: Input Trends |  |         |         |                                  |
|-------------------------------------|--|---------|---------|----------------------------------|
|                                     | FY-23  | FY-24   | FY-25   | Input Contribution to Assessment |
| <b>EQV</b>                          | 25% of Instructional & Non-Instructional Costs |         |         |                                  |
| Manchester                          | 73.81%   | 73.31%  | 73.31%  |                                  |
| Essex                               | 26.19%   | 26.69%  | 26.69%  | <b>EQV</b>                       |
| Total                               | 100.00%  | 100.00% | 100.00% | <b>25.0%</b>                     |
| <b>Enrollment</b>                   | 75% of Instructional Costs                     |         |         |                                  |
| Manchester                          | 58.94%   | 57.87%  | 56.98%  |                                  |
| Essex                               | 41.06%   | 42.13%  | 43.02%  | <b>Student Enrollment</b>        |
| Total                               | 100.00%  | 100.00% | 100.00% | <b>44.6%</b>                     |
| <b>Population</b>                   | 75% of Non-Instructional Costs                 |         |         |                                  |
| Manchester                          | 59.5%  | 59.5%   | 59.5%   |                                  |
| Essex                               | 40.6%  | 40.5%   | 40.5%   | <b>Town Population</b>           |
| Total                               | 100.0%   | 100.0%  | 100.0%  | <b>30.4%</b>                     |
| <b>All Factors Combined</b>         |  |         |         | <b>100.0%</b>                    |

| 4. APPORTIONMENT SUMMARY  |                     |                    |                     |
|---|---------------------|--------------------|---------------------|
|   | Manchester          | Essex              | Combined            |
| Instructional: EQV-Based  | \$2,861,691         | \$1,033,747        | \$3,895,438         |
| Instructional: Enrollment-Based                                       | \$6,772,339         | \$4,913,975        | \$11,686,314        |
| <b>Total Instructional Assessment</b>                                 | <b>\$9,634,030</b>  | <b>\$5,947,722</b> | <b>\$15,581,752</b> |
| Non-Instructional: EQV-Based  | \$1,955,489         | \$706,394          | \$2,661,883         |
| Non-Instructional: Population-Based                                   | \$4,750,008         | \$3,235,641        | \$7,985,649         |
| <b>Total Non-Instructional Assessment</b>                             | <b>\$6,705,498</b>  | <b>\$3,942,034</b> | <b>\$10,647,532</b> |
| <b>Total FY-25 Assessment - Instructional &amp; Non-Instructional</b> | <b>\$16,339,528</b> | <b>\$9,889,756</b> | <b>\$26,229,284</b> |
| % of Total  | 62.29%              | 37.71%             | 100.00%             |
| FY-24 Assessment  | \$16,044,334        | \$9,434,693        | \$25,479,028        |
| FY25 \$ Increase  | \$295,193           | \$455,063          | \$750,256           |
| FY25 % Increase   | 1.84%               | 4.82%              | 2.94%               |

# Manchester Essex Regional School District

## 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          |
| <b>Total Students</b>   | <b>37</b> | <b>76</b> | <b>78</b> | <b>77</b> | <b>87</b> | <b>90</b> | <b>81</b> | <b>93</b> | <b>98</b> | <b>83</b> | <b>106</b> | <b>92</b> | <b>112</b> | <b>89</b> | <b>0</b> | <b>1,199</b> |
| <b>Sub-Total: Resident Students</b>   |           |           |           |           |           |           |           |           |           |           |            |           |            |           |          |              |
| 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          |
| <b>Total Resident Students</b>  | <b>37</b> | <b>74</b> | <b>76</b> | <b>73</b> | <b>80</b> | <b>89</b> | <b>74</b> | <b>87</b> | <b>90</b> | <b>71</b> | <b>93</b>  | <b>87</b> | <b>111</b> | <b>89</b> | <b>0</b> | <b>1,131</b> |
| <b>Sub-Total: School Choice Students</b>  |           |           |           |           |           |           |           |           |           |           |            |           |            |           |          |              |
| Memorial  |           | 1         | 2         | 1         | 6         |           | 3         |           |           |           |            |           |            |           |          | 13           |
| Essex   |           | 1         |           | 3         | 1         | 1         | 4         |           |           |           |            |           |            |           |          | 10           |
| Middle School   |           |           |           |           |           |           |           | 6         | 8         | 11        |            |           |            |           |          | 25           |
| MERHS   |           |           |           |           |           |           |           |           |           |           | 12         | 4         |            |           |          | 16           |
| <b>Total School Choice</b>  | <b>0</b>  | <b>2</b>  | <b>2</b>  | <b>4</b>  | <b>7</b>  | <b>1</b>  | <b>7</b>  | <b>6</b>  | <b>8</b>  | <b>11</b> | <b>12</b>  | <b>4</b>  | <b>0</b>   | <b>0</b>  | <b>0</b> | <b>64</b>    |
| <b>Sub-Total: Enrolled Tuition-In from Other Districts (Special Ed. In-District Programs)</b> |           |           |           |           |           |           |           |           |           |           |            |           |            |           |          |              |
| Middle School   |           |           |           |           |           |           |           |           |           | 1         |            |           |            |           |          | 1            |
| MERHS   |           |           |           |           |           |           |           |           |           |           | 1          | 1         | 1          |           |          | 3            |
| <b>Total Enrolled Tuition-In</b>  | <b>0</b>  | <b>1</b>  | <b>1</b>   | <b>1</b>  | <b>1</b>   | <b>0</b>  | <b>0</b> | <b>4</b>     |
| <b>Total Enrolled</b>   | <b>37</b> | <b>76</b> | <b>78</b> | <b>77</b> | <b>87</b> | <b>90</b> | <b>81</b> | <b>93</b> | <b>98</b> | <b>83</b> | <b>106</b> | <b>92</b> | <b>112</b> | <b>89</b> | <b>0</b> | <b>1,199</b> |
| <b>Special Education</b>  |           |           |           |           |           |           |           |           |           |           |            |           |            |           |          |              |
| <b>Students In-District</b>   | 10        | 10        | 12        | 16        | 16        | 18        | 15        | 23        | 22        | 14        | 14         | 15        | 14         | 8         |          | 207          |
| <i>Students Attending In-District Programs Not in Town of Residence</i>                       |           |           |           | 1         | 5         |           | 2         |           |           |           |            |           |            |           |          |              |
| <i>Included in school counts</i>  |           |           |           |           |           |           |           |           |           |           |            |           |            |           |          |              |
| <b>Special Education Out of District Tuition-Out</b>  |           |           |           |           |           |           |           |           |           |           |            |           |            |           |          |              |
| Manchester  | 1         |           |           |           |           |           |           | 1         | 1         | 2         | 1          | 1         | 2          | 1         | 2        | 12           |
| Essex   |           |           |           |           |           | 1         |           |           | 1         | 1         |            |           | 1          | 1         | 5        | 10           |
| School Choice   |           |           |           |           |           |           |           |           |           | 2         |            |           |            |           |          | 2            |
| <b>Total Social Ed Out of District</b>  | <b>1</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>1</b>  | <b>0</b>  | <b>1</b>  | <b>2</b>  | <b>5</b>  | <b>1</b>   | <b>1</b>  | <b>3</b>   | <b>2</b>  | <b>7</b> | <b>24</b>    |

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

## Manchester Essex Regional School District

| 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.*