

## FY24 Budget Revision Summary of Changes

	<b>7-Feb</b>	<b>21-Mar</b>	<b>Change</b>
Personnel	\$19,162,050	\$18,832,352	(\$329,698)
Operating Expenses	\$11,449,014	\$11,317,828	(\$131,186)
<b>Spending</b>	<b>\$30,611,064</b>	<b>\$30,150,180</b>	<b>(\$460,884)</b>
(Less: School Choice Offset)	(\$375,000)	(\$400,000)	(\$25,000)
<b>FY24 Spending Budget</b>	<b>\$30,236,064</b>	<b>\$29,750,180</b>	<b>(\$485,884)</b>
Chapter 70	\$3,231,218	\$3,195,758	\$35,460
<b>Total Changes</b>			<b>(\$450,424)</b>
MBTS	\$16,819,549	\$16,535,944	(\$283,605)
Essex	\$9,890,797	\$9,723,978	(\$166,819)
<b>Total Op. Assessments</b>	<b>\$26,710,346</b>	<b>\$26,259,922</b>	<b>(\$450,424)</b>

<b><i>FY 24 Budget Revision</i></b>	<b>FY24 Adopted Budget 2.7.23</b>	<b>FY24 Revised Budget 3.21.23</b>
<i>Total Budget Spending</i>	\$30,236,064	\$29,750,180
<i>Total Gap Between Level Service &amp; Target</i>	\$848,000	\$397,000
<i>Reserves</i>	\$0	\$0
<i>Spending</i>	4.53%	2.85%
<i>Assessment</i>	6.90%	5.09%*
<i>TOE Apportionment</i>	8.96%	7.12%
<i>MBTS Apportionment</i>	5.72%	3.94%
<b>Assumptions Changes as of 3.21.23</b>		
<b>Expenses</b>		
<i>Health Care Renewal Rate Reduction (12% to 6.93% to 3.9%)</i>	-\$270,000	-\$131,000
<i>META Contract Projected Costs</i>	\$250,000	-\$150,000
<i>Special Education TA Adjustments</i>	\$64,000	\$26,500
<i>New School Choice Revenue = Offset to Expense</i>	-\$50,000	-\$25,000
<b>Revenue</b>		
<i>Chapter 70 Adjustment</i>		-\$35,500
<b>Staffing Reductions / Offsets</b>		
<i>1.0 HS Content Teacher</i>	-\$93,400	
<i>1.0 MS Special Education Teacher</i>	-\$93,400	
<i>1.0 Elementary Classroom Teacher</i>	-\$93,400	
<i>1.0 Elementary Special Education Teacher</i>	-\$93,400	
<i>1.0 Intervention Teacher - ESSER Grant Offset</i>		-\$85,000
<i>Retirement Savings</i>		-\$91,000
<i>Refined Staffing Projection</i>		-\$30,000
<b>Reinstatements</b>		
<i>Reinstate Late Bus</i>	\$20,000	
<i>Reinstate .4 Middle School World Language</i>	\$28,000	
<i>Reinstate Facilities Small Cap Line</i>	\$50,000	
<b>Funding Correction &amp; Field Investments</b>		
<i>Agreed at Collaboration: Preserve Reserves for EES Borrowing &amp; Emergency Needs Alternate Funding from Towns for Hyland &amp; Brook Street Field</i>	<i>Method TBD by Towns Capital/Debt Exclusion</i>	<i>Method TBD by Towns Capital/Debt Exclusion</i>
<i>*Assessment driven above 3.5% due to removal of MERSD reserves as revenue.  *Assessment w/ reserve use at same level as FY23 would result in a 3.01% assessment (MBTS 1.88% / TOE 5%).</i>		

March 16, 2023

To: MERSD School Committee (SC)

From: Avi Urbas, Director of Finance & Operations

Copy: Pam Beaudoin, Superintendent of Schools

Re: FY24 Budget Revisions

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Hello, MERSD School Committee.

Attached please find a revised FY24 Operating Budget, which reflects updates in revenue and cost assumptions since 2/7/23 when School Committee voted to adopt a budget.

#### Summary of Changes

- Spending growth is now at 2.85%, down from 4.53%, reflecting final insurance rates from Tufts, salary updates from the new teacher's contract, projected savings from new retirements, and extension of the ESSER III grant to cover one more year of student learning loss interventions.
  - Personnel growth is now at 3.25%
  - Operating expenses are now growing 2.78%
- Assessments are now growing 5.09% down from 6.90%, which breaks down as:
  - MBTS assessment of 2.94% down from 5.72%
  - Essex assessment of 7.12% down from 8.96%

We are continuing with the plan to not use one-time reserve funding as a revenue source to support our FY24 spending budget. Isolating the impact of this change, had we not eliminated \$520K of reserve revenue in FY24, our assessments would be growing just 3.01% in total, with MBTS at 1.88% and Essex at 5.00%. In other words, the apportionment formula alone is pushing the Town of Essex well beyond 2.5%, even had we not fixed the unsustainable reliance on reserves. Additionally, with the FY24 spending growth now at 2.85%, there is not much more MERSD can do to alleviate the uneven impact of the regional agreement's apportionment formula.

#### Budget Detail:

##### Personnel:

- Our 2/7 budget included a \$250K placeholder for the estimated impact of settling the contract with the Manchester Essex Teacher's Association (META), in the line labeled "Negotiation, Longevity, Expanded Effort." The updated budget document shows the detail of how the new contract's FY24 salary schedule impacts each individual budget line. Factoring in staffing reductions planned for FY24, the actual impact of the new META contract will be closer to \$150K, leading to a spending reduction on the 3/7 revised budget of approximately \$150K.
- Three new teacher retirements have recently been formalized, leading to additional savings of \$91K
- Funds from the federal ESSER III grant, which is designed to address learning loss associated with COVID, may be spent into FY24. MERSD used the ESSER III grant to introduce an elementary math interventionist in mid-FY22 and continues to fund the position through the grant in FY23. MERSD plans to retain this position after ESSER III funding expires, and had added the position to the original FY24 budget to reflect the pending grant expiration. The revised 3/7

FY24 budget assumes that MERSD will use ESSER III funds for one more year, saving \$80K from the General Fund taxpayer funded budget. This will delay the inevitable funding cliff for one more year to FY-25.

- The revised FY24 budget reflects updated Teacher Assistant (TA) assumptions based on updated detailed projections from the Student Services department, leading to the net addition of 0.66 FTE for an added cost of \$26.5K. The FY24 budget has consistently included the elimination of one special education teacher position at the Middle School, but it is increasingly apparent that this reduction will require some additional TA supports. Even with the additional TA FTE, however, there is still net savings from the teacher elimination position of approximately \$75K. Of note, we have also updated the budget documents to reflect reassignments of existing TA positions between schools.

#### Operating Expenses

- The final renewal rate from Tufts for FY24 is now official at 3.9%, down from 7.0% in the 2/7 budget, when negotiations with Tufts were ongoing, for additional savings of \$130K. The final figures reflect continued healthy utilization metrics, which are better than market averages. Our broker, USI, has indicated that increases of 10% continue to be more common in the market so this has been a piece of excellent news. Unlike in prior years, we have not included additional budget funds in FY24 for growth in the number of covered insured staff/retirees, based on feedback that our recent estimates have not been sufficiently conservative. As a result, our revised assumptions are much tighter than in prior years, and could make FY24 challenging as actual figures come through.

#### Revenue & Offsets

- We have increased School Choice revenues (an offset to budget spending) by \$25K reflecting the planned opening of 5 more spots in 9<sup>th</sup> grade.
- Chapter 70 State Aid assumptions have been reduced by \$35K based on preliminary figures from the DESE's FY24 budget. Final Chapter 70 figures are not expected until June.

Best regards,

Avi Urbas



# Manchester Essex Regional School District

## FY 2024 Operating Budget

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Actual	% Inc.	2021-2022 Budget	2021-2022 Actual	% Inc.	2022-2023 Budget	% Inc. vs. Prior Budget	2023-2024 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$3,048,668	0.00%	\$3,083,668	\$3,086,258	1.23%	\$3,124,118	1.31%	\$3,195,758	\$71,640	2.29%
Regional School Transportation	\$214,527	37.11%	\$230,294	7.35%	\$297,704	29.27%	\$207,000	\$356,910	19.89%	\$275,000	32.85%	\$275,000	\$0	0.00%
(Less: School Choice Sending)	(\$92,624)	57.77%	(\$99,848)	7.80%	(\$106,234)	6.40%	(\$100,000)	(\$100,841)	-5.08%	(\$100,000)	0.00%	(\$100,000)	\$0	0.00%
<b>Total State Aid</b>	<b>\$3,129,651</b>	<b>2.11%</b>	<b>\$3,179,114</b>	<b>1.58%</b>	<b>\$3,240,138</b>	<b>1.92%</b>	<b>\$3,190,668</b>	<b>\$3,342,327</b>	<b>3.15%</b>	<b>\$3,299,118</b>	<b>3.40%</b>	<b>\$3,370,758</b>	<b>\$71,640</b>	<b>2.17%</b>
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$37,491	3.05%	\$50,000	\$103,466	175.98%	\$50,000	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$25,744	-95.37%	\$40,000	\$17,483	-32.09%	\$40,000	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$0	-100.00%	\$29,500	\$83,195	NM	\$29,500	0.00%	\$29,500	\$0	0.00%
<b>Total Miscellaneous Income</b>	<b>\$496,701</b>	<b>192.52%</b>	<b>\$622,277</b>	<b>25.28%</b>	<b>\$63,235</b>	<b>-89.84%</b>	<b>\$119,500</b>	<b>\$204,144</b>	<b>222.83%</b>	<b>\$119,500</b>	<b>0.00%</b>	<b>\$119,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>Excess &amp; Deficiency Funds (to Support Operating Budget)</b>	<b>\$0</b>	<b>NM</b>	<b>\$100,000</b>	<b>NM</b>	<b>\$335,000</b>	<b>235.00%</b>	<b>\$335,000</b>	<b>\$335,000</b>	<b>0.00%</b>	<b>\$520,000</b>	<b>55.22%</b>		<b>(\$520,000)</b>	<b>-100.00%</b>
<b>Total Revenue Before Assessments</b>	<b>\$3,626,352</b>	<b>12.10%</b>	<b>\$3,901,391</b>	<b>7.58%</b>	<b>\$3,638,373</b>	<b>-6.74%</b>	<b>\$3,645,168</b>	<b>\$3,881,471</b>	<b>6.68%</b>	<b>\$3,938,618</b>	<b>8.05%</b>	<b>\$3,490,258</b>	<b>(\$448,360)</b>	<b>-11.38%</b>
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	2.94%	\$15,589,705	\$15,589,705	3.24%	\$15,909,698	2.05%	\$16,535,944	\$626,246	3.94%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	3.61%	\$8,695,830	\$8,695,830	3.96%	\$9,077,671	4.39%	\$9,723,978	\$646,307	7.12%
<b>Town Assessments</b>	<b>\$22,111,166</b>	<b>3.29%</b>	<b>\$22,741,698</b>	<b>2.85%</b>	<b>\$23,464,801</b>	<b>3.18%</b>	<b>\$24,285,535</b>	<b>\$24,285,535</b>	<b>3.50%</b>	<b>\$24,987,369</b>	<b>2.89%</b>	<b>\$26,259,922</b>	<b>\$1,272,553</b>	<b>5.09%</b>
<b>GENERAL FUND REVENUE - OPERATING</b>	<b>\$25,737,518</b>	<b>4.45%</b>	<b>\$26,643,089</b>	<b>3.52%</b>	<b>\$27,103,174</b>	<b>1.73%</b>	<b>\$27,930,703</b>	<b>\$28,167,006</b>	<b>3.93%</b>	<b>\$28,925,987</b>	<b>3.56%</b>	<b>\$29,750,180</b>	<b>\$824,193</b>	<b>2.85%</b>
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	-1.52%	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$25,737,518</b>	<b>4.45%</b>	<b>\$27,132,198</b>	<b>5.42%</b>	<b>\$27,584,868</b>	<b>1.67%</b>	<b>\$27,930,703</b>	<b>\$28,167,006</b>	<b>2.11%</b>	<b>\$28,925,987</b>	<b>3.56%</b>	<b>\$29,750,180</b>	<b>\$824,193</b>	<b>2.85%</b>
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	(\$481,694)	-1.5%	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	(\$97,922)	NM	(\$90,704)	NM	\$0	(\$149,910)	NM	\$0	NM	\$0	\$0	NM
<b>Available General Fund Resources</b>	<b>\$25,662,889</b>	<b>4.28%</b>	<b>\$26,545,167</b>	<b>3.44%</b>	<b>\$27,012,470</b>	<b>1.76%</b>	<b>\$27,930,703</b>	<b>\$28,017,096</b>	<b>3.72%</b>	<b>\$28,925,987</b>	<b>3.56%</b>	<b>\$29,750,180</b>	<b>\$824,193</b>	<b>2.85%</b>
<b>Total Operating Budget (Historical Format)</b>	<b>\$25,259,297</b>	<b>2.08%</b>	<b>\$26,010,874</b>	<b>2.98%</b>	<b>\$26,735,245</b>	<b>2.78%</b>	<b>\$28,255,703</b>	<b>\$0</b>	<b>-100.00%</b>	<b>\$29,250,988</b>	<b>3.52%</b>	<b>\$30,150,180</b>	<b>\$899,192</b>	<b>3.07%</b>
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$180,000)	-44.62%	(\$325,000)	\$0	-100.00%	(\$325,000)	0.00%	(\$400,000)	<b>(\$75,000)</b>	23.08%
<b>General Fund Operating Budget (Restated)**</b>	<b>\$24,934,297</b>	<b>2.00%</b>	<b>\$25,685,874</b>	<b>3.01%</b>	<b>\$26,555,245</b>	<b>3.38%</b>	<b>\$27,930,703</b>	<b>\$0</b>	<b>-100.00%</b>	<b>\$28,925,988</b>	<b>3.56%</b>	<b>\$29,750,180</b>	<b>\$824,192</b>	<b>2.85%</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

FY24 Budget Highlights				
	FY23	FY24	\$ Growth	% Growth
Spending	\$28,925,988	\$29,750,180	\$824,192	2.85%
Assessment	\$24,987,369	\$26,259,922	\$1,272,553	5.09%
<b>Apportionment of Assessment</b>				
Manchester	\$15,909,698	\$16,535,944	\$626,246	3.94%
Essex	\$9,077,671	\$9,723,978	\$646,307	7.12%



# Manchester Essex Regional School District

## FY 2024 Operating Budget

DOE Account Code	Budget Summary	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>PERSONNEL</b>													
1210	Superintendent's Office*	\$237,292	1.5	\$243,381	\$245,308	1.5	\$249,466	\$246,992	2.0	\$284,982	2.0	\$302,172	\$17,190	6.0%
1410	Business Office*	\$396,802	4.2	\$402,140	\$402,141	4.2	\$419,869	\$426,147	4.6	\$480,719	4.6	\$483,000	\$2,281	0.5%
1450	District Technology	\$220,605	2.2	\$222,777	\$202,213	2.2	\$213,934	\$214,815	3.2	\$271,058	3.2	\$307,267	\$36,209	13.4%
2110	Student Services Office*	\$240,209	2.5	\$246,177	\$246,340	2.5	\$252,294	\$252,294	2.0	\$229,761	2.0	\$231,792	\$2,031	0.9%
2110	Curriculum Director	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	\$119,004	0.8	\$118,236	0.8	\$120,000	\$1,764	1.5%
2210	Principals/Asst. Principals	\$728,071	6.0	\$745,916	\$745,919	6.0	\$772,915	\$772,906	6.0	\$783,375	6.0	\$806,559	\$23,184	3.0%
2210	School Secretaries	\$264,496	5.0	\$271,964	\$262,992	5.0	\$268,433	\$268,872	5.0	\$277,642	5.0	\$288,646	\$11,003	4.0%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$119,615		\$128,512	\$124,691		\$131,250	\$125,511		\$134,531		\$137,894	\$3,363	2.5%
2305	Classroom Teachers	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$8,975,913	\$9,013,066	98.3	\$9,297,447	96.0	\$9,530,537	\$233,090	2.5%
2310	Special Ed Teachers	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,925,501	\$2,934,361	32.2	\$2,867,304	31.0	\$2,895,478	\$28,174	1.0%
2315	Special Ed Team Chairs	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	\$197,195	2.0	\$205,472	2.0	\$212,685	\$7,213	3.5%
2325	Substitute Teachers	\$164,708		\$139,000	\$308,948		\$228,000	\$200,217		\$161,615		\$191,400	\$29,785	18.4%
2330	Teaching Assistants*	\$682,641	24.5	\$700,328	\$626,031	23.4	\$825,485	\$824,641	25.6	\$762,656	29.0	\$889,573	\$126,917	16.6%
2340	Library/Media Coordinators	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	\$104,333	1.0	\$107,079	1.0	\$110,809	\$3,730	3.5%
2440	SPED, LEP, H&H Tutors (incl. hourly services)	\$176,524	1.0	\$166,639	\$165,669	1.0	\$126,020	\$128,481	1.0	\$144,723	1.0	\$152,584	\$7,861	5.4%
2710	Guidance/Adj. Counselors	\$525,285	6.8	\$609,569	\$591,426	6.8	\$604,853	\$599,925	8.0	\$709,934	8.0	\$746,992	\$37,058	5.2%
2800	Psychologists	\$288,692	3.0	\$298,545	\$298,545	3.0	\$308,715	\$308,880	2.0	\$209,130	2.0	\$219,350	\$10,220	4.9%
3200	Nurses	\$275,668	3.0	\$289,487	\$288,481	3.0	\$287,399	\$285,564	3.0	\$206,104	3.0	\$218,336	\$12,232	5.9%
3300	Transportation/Traffic/Emergency/Title IX*	\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	\$3,962	0.2	\$20,985	0.2	\$18,567	(\$2,418)	-11.5%
3400	Cafeteria/Recess Aides	\$65,096		\$64,235	\$71,361	0.0	\$69,435	\$71,887	0.0	\$71,545	0.0	\$78,000	\$6,455	9.0%
3510	Athletics (Office & Coaching Stipends)*	\$297,562	1.6	\$346,474	\$288,086	1.6	\$332,049	\$321,979	1.1	\$328,067	1.1	\$339,844	\$11,777	3.6%
3520	Student Activity Stipends	\$131,193		\$129,265	\$108,152		\$125,496	\$123,460		\$135,809		\$139,204	\$3,395	2.5%
4110	Custodians	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	\$90,878	1.0	\$90,445	1.0	\$93,143	\$2,698	3.0%
4220	Facilities Department	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	\$185,679	2.0	\$184,123	2.0	\$191,419	\$7,296	4.0%
	Negotiations, Longevity, Expanded Effort**	\$153,840		\$151,253	\$168,547		\$166,800	\$172,537		\$156,551		\$127,100	(\$29,451)	-18.8%
	<b>Subtotal PERSONNEL</b>	<b>\$16,804,339</b>	<b>200.1</b>	<b>\$17,371,980</b>	<b>\$17,118,181</b>	<b>199.7</b>	<b>\$17,976,861</b>	<b>\$17,993,585</b>	<b>201.0</b>	<b>\$18,239,294</b>	<b>200.9</b>	<b>\$18,832,352</b>	<b>\$593,057</b>	<b>3.25%</b>

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

\*\*Includes \$60K FY24 budget reduction of one teacher position (final allocation by school pending) and \$250K estimated cost of new teachers' contract.



# Manchester Essex Regional School District

## FY 2024 Operating Budget

DOE Account Code	Budget Summary	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	2021-2022 Expended	% Increase	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>OPERATING EXPENSES</b>													
1000	District Admin. Expenses	\$212,783	-8.5%	\$270,432	\$278,427	30.9%	\$308,966	\$299,234	7.5%	\$354,369	14.7%	\$325,026	(\$29,343)	-8.3%
2000	Bldg. Instr. Supplies/Equip	\$245,249	-7.9%	\$327,172	\$226,673	-7.6%	\$257,172	\$250,965	10.7%	\$260,424	1.3%	\$303,861	\$43,437	16.7%
2100	SPED Admin. Expenses	\$28,984	-56.6%	\$32,300	\$24,794	-14.5%	\$31,600	\$21,081	-15.0%	\$31,600	0.0%	\$30,500	(\$1,100)	-3.5%
2210	Bldg. Admin. Expenses	\$37,065	5.7%	\$43,615	\$29,757	-19.7%	\$43,615	\$45,128	51.7%	\$46,565	6.8%	\$48,100	\$1,535	3.3%
2300	SPED Contracted Services	\$161,480	-14.0%	\$240,000	\$211,494	31.0%	\$223,000	\$182,473	-13.7%	\$291,485	30.7%	\$310,000	\$18,515	6.4%
2350	Professional Development	\$76,048	113.3%	\$46,500	\$37,060	-51.3%	\$46,500	\$48,638	31.2%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	(\$18,132)	-310.5%	\$41,000	\$40,584	-323.8%	\$70,000	\$69,440	71.1%	\$70,000	0.0%	\$70,000	\$0	0.0%
2451	Instructional Technology**	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	\$304,299	-5.1%	\$342,962	11.1%	\$338,221	(\$4,740)	-1.4%
3200	Health Expenses	\$3,015	-5.4%	\$7,300	\$3,715	23.2%	\$7,300	\$13,228	256.1%	\$12,750	74.7%	\$6,800	(\$5,950)	-46.7%
3300	Transportation/Traffic/Security	\$344,077	-1.3%	\$395,874	\$353,555	2.8%	\$348,464	\$301,087	-14.8%	\$322,073	-7.6%	\$366,600	\$44,527	13.8%
3300	SPED Transportation	\$336,108	-13.0%	\$320,000	\$253,485	-24.6%	\$725,625	\$618,044	143.8%	\$724,310	-0.2%	\$785,757	\$61,447	8.5%
3500	Athletics/Student Activities	\$140,154	48.4%	\$92,500	\$32,489	-76.8%	\$89,000	\$95,105	192.7%	\$96,500	8.4%	\$114,000	\$17,500	18.1%
4100	Utilities	\$448,274	-15.6%	\$579,901	\$549,389	22.6%	\$607,900	\$622,719	13.3%	\$745,695	22.7%	\$805,700	\$60,005	8.0%
4110	Custodial Supplies	\$55,800	-6.0%	\$60,000	\$45,491	-18.5%	\$63,500	\$62,421	37.2%	\$60,000	-5.5%	\$65,000	\$5,000	8.3%
4200	Maintenance	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$786,875	\$781,013	10.1%	\$822,886	4.6%	\$869,535	\$46,649	5.7%
5000	Insurance & Other Benefits	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,088,530	\$4,985,792	-3.8%	\$5,421,579	6.5%	\$5,658,713	\$237,134	4.4%
7000	Facility Capital Expense	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$70,000	\$69,608	-36.0%	\$55,752	-20.4%	\$103,000	\$47,248	84.7%
9100	SPED Tuition-Out/Summer	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$1,202,209	\$1,238,857	2.3%	\$1,306,244	8.7%	\$1,070,515	(\$235,729)	-18.0%
	<b>Subtotal OPERATIONS</b>	<b>\$9,206,535</b>	<b>2.8%</b>	<b>\$9,768,734</b>	<b>\$9,617,064</b>	<b>2.5%</b>	<b>\$10,278,842</b>	<b>\$10,009,129</b>	<b>4.1%</b>	<b>\$11,011,693</b>	<b>7.1%</b>	<b>\$11,317,828</b>	<b>\$306,134</b>	<b>2.78%</b>
	<b>TOTAL</b>	<b>\$26,010,874</b>	<b>3.0%</b>	<b>\$27,140,714</b>	<b>\$26,735,245</b>	<b>2.8%</b>	<b>\$28,255,703</b>	<b>\$28,002,713</b>	<b>4.7%</b>	<b>\$29,250,988</b>	<b>3.5%</b>	<b>\$30,150,180</b>	<b>\$899,192</b>	<b>3.07%</b>
	(Less: Funded Outside of General Fund)*	(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)	(\$325,000)		(\$325,000)		(\$400,000)	(\$75,000)	23.1%
	Plus: General Fund Transfer to close Food Service Deficit	\$68,444						\$24,763						
	Plus: General Fund Transfer to close COVID Deficit							\$228,053						
	<b>General Fund Operating Spending</b>	<b>\$25,789,318</b>	<b>2.6%</b>	<b>\$26,815,714</b>	<b>\$26,555,245</b>	<b>2.9%</b>	<b>\$27,930,703</b>	<b>\$27,930,529</b>	<b>5.2%</b>	<b>\$28,925,988</b>	<b>3.6%</b>	<b>\$29,750,180</b>	<b>\$824,192</b>	<b>2.85%</b>
	Contribution to Stabilization Fund	\$489,109		\$481,694	\$481,694		\$0	\$0		\$0		\$0	\$0	
	<b>Total Budgetary Use of Funds</b>	<b>\$26,278,427</b>	<b>4.6%</b>	<b>\$27,297,408</b>	<b>\$27,036,939</b>	<b>2.8%</b>	<b>\$27,930,703</b>	<b>\$27,930,529</b>	<b>3.3%</b>	<b>\$28,925,988</b>	<b>3.6%</b>	<b>\$29,750,180</b>	<b>\$824,192</b>	<b>2.85%</b>

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



# Manchester Essex Regional School District

## FY 2024 Operating Budget

DOE Account Code	Memorial Elementary	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
<b>PERSONNEL</b>															
2210	Principal	1.0	\$132,250	1.0	\$135,519	1.0	\$138,869	\$138,869	1.0	\$142,303	2.5%	1.0	\$147,935	\$5,632	4.0%
2210	Secretary	1.0	\$57,837	1.0	\$51,166	1.0	\$51,250	\$51,250	1.0	\$52,531	2.5%	1.0	\$54,633	\$2,101	4.0%
2305	Classroom Teachers*	22.8	\$1,863,743	22.5	\$1,971,026	22.5	\$2,064,446	\$2,084,873	21.7	\$2,064,203	0.0%	21.7	\$2,111,903	\$47,700	2.3%
2310	Special Ed Teachers	12.3	\$969,850	12.3	\$922,993	13.2	\$1,100,216	\$1,148,635	12.2	\$1,080,420	-1.8%	13.2	\$1,186,177	\$105,757	9.8%
2315	Special Ed Team Chair	0.6	\$53,762	0.6	\$56,122	0.6	\$57,525	\$57,525	0.6	\$62,311	8.3%	0.6	\$64,494	\$2,183	3.5%
2325	Substitutes		\$52,535		\$32,224		\$66,000	\$27,431		\$53,235	-19.3%		\$77,100	\$23,865	44.8%
2330	Teaching Assistants	6.7	\$202,332	6.7	\$192,258	7.2	\$216,953	\$251,087	8.1	\$235,729	8.7%	6.0	\$181,930	(\$53,799)	-22.8%
2340	Library/Media Coordinator	1.0	\$94,550	1.0	\$60,684	0.6	\$62,680	\$63,160	0.6	\$64,247	2.5%	0.6	\$66,485	\$2,238	3.5%
2710	Adjustment Counselor	0.8	\$63,594	0.8	\$67,176	0.8	\$70,898	\$55,528	1.0	\$59,473	-16.1%	1.0	\$67,095	\$7,622	12.8%
2800	Psychologist**	1.0	\$100,933	1.0	\$103,419	1.0	\$105,967	\$106,132	0.6	\$65,147	-38.5%	0.6	\$67,985	\$2,838	4.4%
3200	Nurse	1.0	\$75,334	1.0	\$77,217	1.0	\$79,147	\$79,147	1.0	\$81,126	2.5%	1.0	\$83,644	\$2,518	3.1%
3400	Cafeteria/Recess Aides		\$30,772		\$38,910		\$35,000	\$31,339		\$28,788	-17.7%		\$35,000	\$6,212	21.6%
3520	Student Activity Stipends		\$9,904		\$4,614		\$10,300	\$8,229		\$10,558	2.5%		\$10,822	\$264	2.5%
<b>Subtotal PERSONNEL</b>		<b>48.2</b>	<b>\$3,707,396</b>	<b>47.9</b>	<b>\$3,713,329</b>	<b>48.9</b>	<b>\$4,059,251</b>	<b>\$4,103,204</b>	<b>47.7</b>	<b>\$4,000,072</b>	<b>-1.5%</b>	<b>46.7</b>	<b>\$4,155,202</b>	<b>\$155,130</b>	<b>3.9%</b>
<b>OPERATING EXPENSES</b>															
2000	Instructional Supplies		\$71,886		\$77,432		\$74,012	\$62,517		\$64,800	-12.4%		\$71,400	\$6,600	10.2%
2210	Administrative Expenses		\$4,823		\$6,967		\$6,500	\$9,366		\$8,015	23.3%		\$13,150	\$5,135	64.1%
2451	Instructional Technology		\$42,674		\$42,968		\$51,082	\$36,453		\$49,499	-3.1%		\$50,181	\$681	1.4%
3520	Student Activities		\$0		\$0		\$0	\$5,134							
4100	Utilities		\$108,569		\$127,243		\$136,058	\$179,891		\$255,094	87.5%		\$258,200	\$3,106	1.2%
<b>Subtotal OPERATIONS</b>			<b>\$227,951</b>		<b>\$254,611</b>		<b>\$267,652</b>	<b>\$293,362</b>		<b>\$377,408</b>	<b>41.0%</b>		<b>\$392,931</b>	<b>\$15,522</b>	<b>4.1%</b>
<b>TOTAL</b>			<b>\$3,935,347</b>		<b>\$3,967,939</b>		<b>\$4,326,902</b>	<b>\$4,396,566</b>		<b>\$4,377,480</b>	<b>1.2%</b>		<b>\$4,548,133</b>	<b>\$170,653</b>	<b>3.9%</b>

\*0.6 FTE Math Interventionist funded by ESSER III grant in FY23 moved to budget in FY24

\*\*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

## FY 2024 Operating Budget

DOE Account Code	Essex Elementary	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>PERSONNEL</b>														
2210:	Principal	1.0	\$127,738	1.0	\$130,896	1.0	\$134,129	\$134,129	1.0	\$137,445	2.5%	1.0	\$135,200	(\$2,245)	-1.6%
2210:	Secretary	1.0	\$51,250	1.0	\$52,531	1.0	\$53,845	\$53,844	1.0	\$55,191	2.5%	1.0	\$57,398	\$2,208	4.0%
2305:	Classroom Teachers*	16.5	\$1,458,605	16.5	\$1,431,093	17.1	\$1,547,538	\$1,515,080	16.3	\$1,539,133	-0.5%	16.3	\$1,579,552	\$40,419	2.6%
2310:	Special Ed Teachers	5.8	\$452,823	5.8	\$479,059	5.7	\$508,802	\$467,168	5.6	\$488,588	-4.0%	5.6	\$530,244	\$41,656	8.5%
2315:	Special Ed Team Chair	0.4	\$36,503	0.4	\$37,415	0.4	\$38,350	\$38,350	0.4	\$39,309	2.5%	0.4	\$40,701	\$1,392	3.5%
2325:	Substitutes		\$47,429		\$11,625		\$28,000	\$16,140		\$10,028	-64.2%		\$39,100	\$29,072	289.9%
2330:	Teaching Assistants	8.8	\$224,101	8.8	\$246,001	7.2	\$209,880	\$264,242	7.0	\$212,979	1.5%	7.0	\$218,771	\$5,792	2.7%
2340:	Library/Media Coordinator	0.5	\$48,986	0.5	\$40,169	0.4	\$41,787	\$41,173	0.4	\$42,832	2.5%	0.4	\$44,324	\$1,492	3.5%
2710:	Adjustment Counselor	1.0	\$77,171	1.0	\$81,819	1.0	\$86,649	\$86,178	1.0	\$91,295	5.4%	1.0	\$97,324	\$6,029	6.6%
2800:	Psychologist**	1.0	\$100,933	1.0	\$103,419	1.0	\$105,967	\$105,967	0.4	\$43,432	-59.0%	0.4	\$44,324	\$892	2.1%
3200:	Nurse	1.0	\$96,437	1.0	\$98,848	1.0	\$102,933	\$59,893	1.0	\$59,844	-41.9%	1.0	\$63,343	\$3,499	5.8%
3400:	Cafeteria/Recess Aides		\$27,684		\$20,252		\$18,500	\$22,083		\$15,086	-18.5%		\$23,000	\$7,914	52.5%
3520:	Student Activity Stipends		\$11,097		\$2,967		\$13,567	\$10,434		\$13,906	2.5%		\$14,254	\$348	2.5%
4110:	Custodians		\$7,592		\$0		\$0		0.0	\$0	NM		\$0	\$0	NM
	<b>Subtotal PERSONNEL</b>	<b>37.0</b>	<b>\$2,768,349</b>	<b>37.0</b>	<b>\$2,736,092</b>	<b>35.8</b>	<b>\$2,889,946</b>	<b>\$2,814,681</b>	<b>34.1</b>	<b>\$2,749,067</b>	<b>-4.9%</b>	<b>34.1</b>	<b>\$2,887,535</b>	<b>\$138,468</b>	<b>5.0%</b>
	<b>OPERATING EXPENSES</b>														
2000:	Instructional Supplies		\$45,641		\$42,655		\$50,810	\$48,088		\$50,432	-0.7%		\$60,495	\$10,063	20.0%
2210:	Administrative Expenses		\$2,890		\$1,931		\$3,965	\$1,874		\$4,750	19.8%		\$4,850	\$100	2.1%
2451:	Instructional Technology		\$40,777		\$69,896		\$72,745	\$67,711		\$88,673	21.9%		\$88,673	(\$0)	0.0%
3520:	Student Activities		\$0		\$0		\$0	\$2,419							
4100:	Utilities		\$80,037		\$109,213		\$101,299	\$117,736		\$181,746	79.4%		\$183,000	\$1,254	0.7%
	<b>Subtotal OPERATIONS</b>		<b>\$169,346</b>		<b>\$223,695</b>		<b>\$228,819</b>	<b>\$237,829</b>		<b>\$325,601</b>	<b>42.3%</b>		<b>\$337,018</b>	<b>\$11,417</b>	<b>3.5%</b>
	<b>TOTAL</b>		<b>\$2,937,695</b>		<b>\$2,959,787</b>		<b>\$3,118,765</b>	<b>\$3,052,510</b>		<b>\$3,074,668</b>	<b>-1.4%</b>		<b>\$3,224,553</b>	<b>\$149,885</b>	<b>4.9%</b>

\*0.4 FTE Math Interventionist funded by ESSER III grant in FY23 moved to budget in FY24

\*\*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

## FY 2024 Operating Budget

DOE Account Code	Manchester-Essex Regional High School	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
<b>PERSONNEL</b>															
2210	Principal & Assistant Principal	2.0	\$243,875	2.0	\$249,934	2.0	\$256,145	\$264,637	2.0	\$262,511	2.5%	2.0	\$272,723	\$10,212	3.9%
2210	Secretaries	2.0	\$108,976	2.0	\$111,701	2.0	\$114,493	\$114,494	2.0	\$117,355	2.5%	2.0	\$122,049	\$4,694	4.0%
2305	Classroom Teachers	38.5	\$3,371,037	38.5	\$3,440,289	38.1	\$3,603,922	\$3,626,838	39.1	\$3,764,937	4.5%	38.1	\$3,824,696	\$59,759	1.6%
2310	Special Ed Teachers*	5.2	\$389,436	5.2	\$407,435	5.2	\$431,249	\$430,657	4.8	\$449,220	4.2%	4.2	\$394,144	(\$55,075)	-12.3%
2315	MS/HS Special Ed Team Chair	0.5	\$48,219	0.5	\$49,464	0.5	\$50,660	\$50,660	0.5	\$51,926	2.5%	0.5	\$53,745	\$1,819	3.5%
2325	Substitutes		\$26,266		\$18,126		\$23,000	\$73,845		\$44,686	94.3%		\$34,100	(\$10,586)	-23.7%
2330	Teaching Assistants	5.0	\$143,700	5.0	\$101,814	5.0	\$146,590	\$196,835	6.0	\$182,877	24.8%	9.0	\$276,979	\$94,102	51.5%
2710	Guidance Counselors	3.0	\$228,895	3.0	\$280,427	3.0	\$308,702	\$292,074	3.0	\$316,420	2.5%	3.0	\$327,432	\$11,012	3.5%
2710	Adjustment Counselor	1.0	\$97,973	1.0	\$100,422	1.0	\$102,933	\$100,474	2.0	\$172,819	67.9%	2.0	\$180,787	\$7,968	4.6%
2800	Psychologist**	0.0	\$0	0.0	\$0	0.0	\$0	\$0	0.4	\$40,220	NM	0.4	\$42,816	\$2,596	6.5%
3200	Nurse	1.0	\$96,437	1.0	\$98,848	1.0	\$101,319	\$101,319	1.0	\$55,134	-45.6%	1.0	\$61,349	\$6,215	11.3%
3510	Athletics (including coaching stipends)	1.6	\$297,562	1.6	\$288,086	1.6	\$355,049	\$321,979	1.1	\$328,067	-7.6%	1.1	\$339,844	\$11,777	3.6%
3520	Student Activities Stipends		\$79,398		\$88,154		\$90,155	\$84,810		\$92,409	2.5%		\$94,719	\$2,310	2.5%
4110	Custodians (incl. summer staffing)	1.0	\$84,842	1.0	\$82,680	1.0	\$88,800	\$90,878	1.0	\$90,445	1.9%	1.0	\$93,143	\$2,698	3.0%
	<b>Subtotal PERSONNEL</b>	<b>60.8</b>	<b>\$5,216,617</b>	<b>60.8</b>	<b>\$5,317,379</b>	<b>60.4</b>	<b>\$5,673,017</b>	<b>\$5,749,501</b>	<b>62.9</b>	<b>\$5,969,027</b>	<b>5.2%</b>	<b>64.3</b>	<b>\$6,118,528</b>	<b>\$149,501</b>	<b>2.5%</b>
<b>OPERATING EXPENSES</b>															
2000	Instructional Supplies		\$66,739		\$48,812		\$96,693	\$68,391		\$69,400	-28.2%		\$79,336	\$9,936	14.3%
2210	Administrative Expenses		\$25,906		\$19,007		\$26,400	\$29,504		\$26,400	0.0%		\$23,100	(\$3,300)	-12.5%
2451	Instructional Technology		\$94,531		\$90,684		\$83,517	\$89,320		\$89,481	7.1%		\$89,481	\$0	0.0%
3510	Athletic Supplies & Services		\$92,395		\$18,621		\$60,000	\$46,124		\$60,000	0.0%		\$60,000	\$0	0.0%
3520	Student Activities		\$44,398		\$10,775		\$25,000	\$30,434		\$25,000	0.0%		\$45,000	\$20,000	80.0%
4100	MSHS Utilities		\$259,667		\$312,934		\$320,543	\$325,091		\$308,855	-3.6%		\$364,500	\$55,645	18.0%
	<b>Subtotal OPERATIONS</b>		<b>\$583,637</b>		<b>\$500,833</b>		<b>\$612,153</b>	<b>\$588,864</b>		<b>\$579,136</b>	<b>-5.4%</b>		<b>\$661,417</b>	<b>\$82,281</b>	<b>14.2%</b>
	<b>TOTAL</b>		<b>\$5,800,253</b>		<b>\$5,818,212</b>		<b>\$6,285,170</b>	<b>\$6,338,365</b>		<b>\$6,548,163</b>	<b>4.2%</b>		<b>\$6,779,945</b>	<b>\$231,782</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

## FY 2024 Operating Budget

DOE Account Code	Manchester-Essex Regional Middle School	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>PERSONNEL</b>														
2210	Principal & Dean of Students	2.0	\$224,208	2.0	\$229,570	2.0	\$235,272	\$235,271	2.0	\$241,116	2.5%	2.0	\$250,701	\$9,585	4.0%
2210	Secretary	1.0	\$46,433	1.0	\$47,594	1.0	\$48,783	\$49,284	1.0	\$50,003	2.5%	1.0	\$52,003	\$2,000	4.0%
2305	Classroom Teachers	21.4	\$1,825,000	21.4	\$1,812,125	21.5	\$1,924,007	\$1,786,275	21.3	\$1,929,174	0.3%	20.9	\$2,014,386	\$85,211	4.4%
2310	Special Ed Teachers*	9.2	\$789,918	9.2	\$830,906	9.4	\$863,234	\$887,900	9.6	\$849,076	-1.6%	8.0	\$784,913	(\$64,163)	-7.6%
2315	MS/HS Special Ed Team Chair	0.5	\$48,219	0.5	\$49,424	0.5	\$50,660	\$50,660	0.5	\$51,926	2.5%	0.5	\$53,745	\$1,819	3.5%
2325	Substitutes		\$38,478		\$246,973		\$30,000	\$82,801		\$53,665	78.9%		\$41,100	(\$12,565)	-23.4%
2330	Teaching Assistants	4.0	\$112,507	4.0	\$85,959	4.0	\$116,062	\$112,476	4.5	\$131,071	12.9%	7.0	\$211,893	\$80,822	61.7%
2710	Guidance Counselors	1.0	\$57,652	1.0	\$61,582	1.0	\$65,671	\$65,671	1.0	\$69,927	6.5%	1.0	\$74,354	\$4,427	6.3%
2800	Psychologist**	1.0	\$86,826	1.0	\$91,707	1.0	\$96,781	\$96,781	0.6	\$60,331	-37.7%	0.6	\$64,225	\$3,894	6.5%
3400	Cafeteria/Recess Aides		\$6,640		\$12,198		\$10,735	\$18,465		\$27,671	157.8%		\$20,000	(\$7,671)	-27.7%
3520	Student Activities Stipends		\$30,794		\$12,417		\$18,474	\$19,988		\$18,936	2.5%		\$19,409	\$473	2.5%
	<b>Subtotal PERSONNEL</b>	<b>40.1</b>	<b>\$3,266,674</b>	<b>40.1</b>	<b>\$3,480,456</b>	<b>40.4</b>	<b>\$3,459,678</b>	<b>\$3,405,572</b>	<b>40.5</b>	<b>\$3,482,897</b>	<b>0.7%</b>	<b>41.0</b>	<b>\$3,586,728</b>	<b>\$103,831</b>	<b>3.0%</b>
	<b>OPERATING EXPENSES</b>														
2000	Instructional Supplies		\$32,613		\$28,134		\$64,857	\$31,801		\$37,692	-41.9%		\$49,230	\$11,538	30.6%
2210	Administrative Expenses		\$3,447		\$1,852		\$6,750	\$4,383		\$7,400	9.6%		\$7,000	(\$400)	-5.4%
2451	Instructional Technology		\$86,595		\$116,970		\$101,243	\$110,815		\$115,309	13.9%		\$109,887	(\$5,422)	-4.7%
3520	Student Activities		\$3,361		\$3,093		\$11,500	\$10,993		\$11,500	0.0%		\$9,000	(\$2,500)	-21.7%
	<b>Subtotal OPERATIONS</b>		<b>\$126,016</b>		<b>\$150,049</b>		<b>\$184,350</b>	<b>\$157,992</b>		<b>\$171,901</b>	<b>-6.8%</b>		<b>\$175,117</b>	<b>\$3,216</b>	<b>1.9%</b>
	<b>TOTAL</b>		<b>\$3,392,690</b>		<b>\$3,630,504</b>		<b>\$3,644,028</b>	<b>\$3,563,565</b>		<b>\$3,654,798</b>	<b>0.3%</b>		<b>\$3,761,845</b>	<b>\$107,047</b>	<b>2.9%</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



# Manchester Essex Regional School District

## FY 2024 Operating Budget

DOE Account Code	District Administration	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>PERSONNEL</b>														
1110:	School Committee Secretary		\$4,725		\$6,763		\$5,125	\$2,650		\$7,000	36.6%		\$7,000	\$0	0.0%
1210:	Superintendent	1.0	\$199,481	1.0	\$204,468	1.0	\$209,580	\$209,580	1.0	\$214,820	2.5%	1.0	\$223,412	\$8,593	4.0%
1210:	Central Office Secretary	0.5	\$33,086	0.5	\$34,077	0.5	\$34,761	\$34,762	1.0	\$63,162	81.7%	1.0	\$71,760	\$8,598	13.6%
1410:	Business Manager	1.0	\$151,500	1.0	\$155,163	1.0	\$158,917	\$158,917	1.0	\$162,764	2.4%	1.0	\$169,075	\$6,311	3.9%
1410:	Treasurer	0.2	\$26,108	0.2	\$26,761	0.2	\$27,430	\$27,430	0.2	\$28,116	2.5%	0.2	\$29,241	\$1,125	4.0%
1410:	Business Office	3.0	\$219,194	3.0	\$220,217	3.0	\$225,722	\$239,800	3.4	\$289,839	28.4%	3.4	\$284,685	(\$5,154)	-1.8%
1450:	Network Administrator	1.0	\$105,832	1.0	\$54,708	1.0	\$108,654	\$97,939	1.0	\$114,800	5.7%	1.0	\$119,392	\$4,592	4.0%
1450:	Data Analyst	0.0	\$0	0.0	\$38,250		\$0	\$87,125	1.0	\$89,303	NM	1.0	\$92,875	\$3,572	4.0%
1450:	Computer Technician	1.0	\$87,303	1.0	\$81,106	1.0	\$90,935	\$0	1.0	\$46,875	-48.5%	1.0	\$65,000	\$18,125	38.7%
	<b>Subtotal PERSONNEL</b>	<b>7.7</b>	<b>\$827,229</b>	<b>7.7</b>	<b>\$821,512</b>	<b>7.7</b>	<b>\$861,124</b>	<b>\$858,203</b>	<b>9.6</b>	<b>\$1,016,679</b>	<b>18.1%</b>	<b>9.6</b>	<b>\$1,062,440</b>	<b>\$45,761</b>	<b>4.5%</b>
	<b>OPERATING EXPENSES</b>														
1000:	Administrators' Prof. Dev.		\$10,925		\$4,763		\$11,000	\$11,785		\$10,000	-9.1%		\$13,500	\$3,500	35.0%
1110:	School Committee Expenses*		\$10,846		\$20,188		\$24,400	\$21,692		\$21,900	-10.2%		\$21,900	\$0	0.0%
1210:	Office Supplies & Postage		\$7,514		\$9,328		\$8,750	\$7,317		\$10,000	14.3%		\$9,500	(\$500)	-5.0%
1210:	District Admin. Contracted Services*		\$54,030		\$59,289		\$42,000	\$48,026		\$45,000	7.1%		\$60,000	\$15,000	33.3%
1410:	Admin. Software & Support*		\$84,475		\$106,195		\$94,708	\$130,019		\$95,008	0.3%		\$95,508	\$500	0.5%
1430:	Legal Services		\$13,561		\$53,718		\$65,000	\$29,757		\$65,000	0.0%		\$65,000	\$0	0.0%
1450:	Technology Equipment**		\$28,416		\$23,173		\$21,109	\$47,998		\$101,461	380.7%		\$53,618	(\$47,843)	-47.2%
5100:	Essex Regional Retirement		\$511,014		\$578,315		\$627,555	\$598,339		\$668,206	6.5%		\$734,793	\$66,587	10.0%
5200:	Health & Life Insurance*** - Active Employees		\$2,508,061		\$2,583,773		\$2,756,000	\$2,432,214		\$2,630,613	-4.5%		\$2,733,996	\$103,383	3.9%
5250:	Health & Life Insurance -Retirees		\$988,715		\$1,026,696		\$1,095,681	\$964,722		\$1,028,036	-6.2%		\$1,068,438	\$40,402	3.9%
5250:	OPEB Trust Contribution		\$525,677		\$550,088		\$587,600	\$530,436		\$600,000	2.1%		\$623,580	\$23,580	3.9%
5260:	Medicare Expense		\$238,769		\$244,538		\$273,254	\$260,839		\$271,557	-0.6%		\$272,905	\$1,349	0.5%
5200:	Other Insurance		\$179,913		\$197,567		\$198,440	\$199,241		\$223,167	12.5%		\$225,000	\$1,833	0.8%
	<b>Subtotal OPERATIONS</b>		<b>\$5,161,917</b>		<b>\$5,457,630</b>		<b>\$5,805,496</b>	<b>\$5,282,387</b>		<b>\$5,769,948</b>	<b>-0.6%</b>		<b>\$5,977,738</b>	<b>\$207,791</b>	<b>3.6%</b>
	<b>TOTAL</b>		<b>\$5,989,146</b>		<b>\$6,279,143</b>		<b>\$6,666,620</b>	<b>\$6,140,590</b>		<b>\$6,786,627</b>	<b>1.8%</b>		<b>\$7,040,178</b>	<b>\$253,551</b>	<b>3.7%</b>

\*FY21 Budget reflects reclassification, per DESE accounting updates for a) District Admin. Contracted, b) Admin. Software & Support and c) School Committee

\*\*One-time IT network upgrades performed in FY23

\*\*\*Funded in portion outside of the General Fund, via School Choice Funds as noted below

General Fund	\$2,218,061	\$2,403,773	\$2,431,000	\$2,107,214	\$2,305,613	\$2,333,996
School Choice Fund	\$290,000	\$180,000	\$325,000	\$325,000	\$325,000	\$400,000
<b>Total Health Insurance - Active Employees</b>	<b>\$2,508,061</b>	<b>\$2,583,773</b>	<b>\$2,756,000</b>	<b>\$2,432,214</b>	<b>\$2,630,613</b>	<b>\$2,733,996</b>



# Manchester Essex Regional School District

## FY 2024 Operating Budget

DOE Account Code	Facilities	2019- 2020 Staffing Level	2019-2020 Expended	2020- 2021 Staffing Level	2020-2021 Expended	2021- 2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022- 2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023- 2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>PERSONNEL</b>														
4200	Facilities Manager	1.0	\$108,500	1.0	\$111,163	1.0	\$111,892	\$113,892	1.0	\$116,689	4.3%	1.0	\$121,276	\$4,587	3.9%
4200	Maintenance Technician	1.0	\$62,746	1.0	\$70,577	1.0	\$65,800	\$71,787	1.0	\$67,434	2.5%	1.0	\$70,143	\$2,709	4.0%
	<b>Subtotal PERSONNEL</b>	<b>2.0</b>	<b>\$171,245</b>	<b>2.0</b>	<b>\$181,740</b>	<b>2.0</b>	<b>\$177,692</b>	<b>\$185,679</b>	<b>2.0</b>	<b>\$184,123</b>	<b>3.6%</b>	<b>2.0</b>	<b>\$191,419</b>	<b>\$7,296</b>	<b>4.0%</b>
	<b>OPERATING EXPENSES</b>														
4110	Custodial Supplies		\$55,800		\$45,491		\$60,000	\$62,421		\$60,000	0.0%		\$65,000	\$5,000	8.3%
4200	Bldg & Grds Maintenance-Memorial		\$36,206		\$29,377		\$48,500	\$21,860		\$53,500	10.3%		\$45,500	(\$8,000)	-15.0%
4200	Bldg & Grds Maintenance-Essex		\$70,147		\$67,259		\$46,500	\$74,569		\$71,500	53.8%		\$79,500	\$8,000	11.2%
4200	Bldg & Grds Maintenance-MERMHS		\$133,201		\$103,493		\$116,000	\$125,493		\$111,000	-4.3%		\$128,000	\$17,000	15.3%
4210	Contracted Services		\$468,791		\$508,986		\$490,875	\$559,091		\$586,886	19.6%		\$616,535	\$29,649	5.1%
4220	Capital Repairs		\$63,681		\$108,726		\$46,000	\$69,608		\$55,752	21.2%		\$103,000	\$47,248	84.7%
	<b>Subtotal OPERATIONS</b>		<b>\$827,826</b>		<b>\$863,332</b>		<b>\$807,875</b>	<b>\$913,042</b>		<b>\$938,638</b>	<b>16.2%</b>		<b>\$1,037,535</b>	<b>\$98,897</b>	<b>10.5%</b>
	<b>TOTAL</b>		<b>\$999,072</b>		<b>\$1,045,072</b>		<b>\$985,567</b>	<b>\$1,098,720</b>		<b>\$1,122,761</b>	<b>13.9%</b>		<b>\$1,228,954</b>	<b>\$106,193</b>	<b>9.5%</b>



# Manchester Essex Regional School District

## FY 2024 Operating Budget

DOE Account Codes	Non-Instructional Services	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>PERSONNEL</b>														
3000	Title IX Coordinator		\$5,000		\$5,000		\$5,000	\$962		\$0	-100.0%		\$0	\$0	NM
3200	Nurse Substitutes		\$7,460		\$13,568		\$10,000	\$45,205		\$10,000	0.0%		\$10,000	\$0	0.0%
3300	Transportation Administrative Assistant								0.2	\$12,111		0.2	\$14,067	\$1,956	NM
3600	Emergency Response Liaison		\$3,000		\$3,000		\$3,000	\$3,000		\$3,000	0.0%		\$3,000	\$0	0.0%
5500	Crossing Guards		\$3,830		\$111		\$1,500	\$0		\$5,874	291.6%		\$1,500	(\$4,374)	-74.5%
	<b>Subtotal PERSONNEL</b>	<b>0.0</b>	<b>\$19,290</b>	<b>0.0</b>	<b>\$21,679</b>	<b>0.0</b>	<b>\$19,500</b>	<b>\$49,167</b>	<b>0.2</b>	<b>\$30,985</b>	<b>58.9%</b>	<b>0.2</b>	<b>\$28,567</b>	<b>(\$2,418)</b>	<b>-7.8%</b>
	<b>OPERATING EXPENSES</b>														
3200	School Physician		\$0		\$0		\$3,000	\$10,000		\$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		\$3,015		\$3,715		\$4,300	\$3,228		\$9,750	126.7%		\$3,800	(\$5,950)	-61.0%
3300	Transportation Contracted Services*		\$317,412		\$297,477		\$408,464	\$249,594		\$252,073	-38.3%		\$306,600	\$54,527	21.6%
3600	School Security Contracted		\$26,664		\$56,077		\$70,000	\$51,492		\$70,000	0.0%		\$60,000	(\$10,000)	-14.3%
	<b>Subtotal OPERATIONS</b>		<b>\$347,092</b>		<b>\$357,269</b>		<b>\$486,264</b>	<b>\$314,314</b>		<b>\$335,323</b>	<b>-31.0%</b>		<b>\$373,900</b>	<b>\$38,577</b>	<b>11.5%</b>
	<b>TOTAL</b>		<b>\$366,382</b>		<b>\$378,948</b>		<b>\$505,764</b>	<b>\$363,481</b>		<b>\$366,308</b>	<b>-27.6%</b>		<b>\$402,467</b>	<b>\$36,159</b>	<b>9.9%</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	\$317,412	\$297,477	\$408,464	\$249,594	\$252,073	\$306,600
Transportation Stabilization Revolving	\$74,629	\$97,922		\$90,704	\$149,910	
<b>Total Contracted Transportation</b>	<b>\$392,041</b>	<b>\$395,399</b>	<b>\$408,464</b>	<b>\$340,298</b>	<b>\$401,983</b>	<b>\$306,600</b>



# Manchester Essex Regional School District

## FY 2024 Operating Budget

DOE Account Codes	District-Wide Instructional Services	2019- 2020 Staffing Level	2019-2020 Expended	2020- 2021 Staffing Level	2020-2021 Expended	2021- 2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022- 2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023- 2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>PERSONNEL</b>														
2100	Curriculum & Instructional Technology Director	1.0	\$137,350	1.0	\$140,746	1.0	\$144,227	\$148,755	1.0	\$147,796	2.5%	1.0	\$150,000	\$2,204	1.5%
2210	Substitute Building Secretaries		\$0		\$0		\$2,563	\$0		\$2,563	0.0%		\$2,563	\$0	0.0%
2300	Dept. Heads/Team/Curr Leaders		\$98,312		\$99,119		\$102,048	\$100,350		\$104,599	2.5%		\$107,214	\$2,615	2.5%
2300	Cohort Coaches		\$7,192		\$8,601		\$10,223	\$10,075		\$10,479	2.5%		\$10,741	\$262	2.5%
2300	Prof. Dvlpmnt Committee/MERSD-U		\$14,111		\$16,971		\$18,979	\$15,085		\$19,454	2.5%		\$19,940	\$486	2.5%
2300	Longevity		\$123,440		\$138,547		\$150,050	\$142,537		\$150,050	0.0%		\$160,850	\$10,800	7.2%
2440	ELL Coordinator	1.0	\$81,099	1.0	\$85,730	1.0	\$90,538	\$90,538	1.0	\$100,241	10.7%	1.0	\$107,490	\$7,249	7.2%
2440	Tutors (LEP,504, H&H, etc.)		\$22,547		\$21,166		\$24,482	\$21,921		\$24,482	0.0%		\$25,094	\$612	2.5%
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*		\$400		\$0		\$1,250	\$0		(\$23,499)	-1979.9%	-1.0	(\$63,750)	(\$40,251)	171.3%
	<b>Subtotal PERSONNEL</b>	<b>2.0</b>	<b>\$514,450</b>	<b>2.0</b>	<b>\$540,880</b>	<b>2.0</b>	<b>\$574,359</b>	<b>\$559,262</b>	<b>2.0</b>	<b>\$566,163</b>	<b>-1.4%</b>	<b>1.0</b>	<b>\$550,140</b>	<b>(\$16,022)</b>	<b>-2.8%</b>
	<b>OPERATING EXPENSES</b>														
2300	Curriculum Development Office		\$3,016		\$1,774		\$6,000	\$2,639		\$6,000	0.0%		\$6,000	\$0	0.0%
2400	Curriculum/Technology Small Capital**		\$1,868		\$40,584		\$70,000	\$69,440		\$70,000	0.0%		\$70,000	\$0	0.0%
2440	Tutor Supplies		\$68		\$0		\$4,500	\$1,082		\$3,500	-22.2%		\$5,000	\$1,500	42.9%
2450	District Wide Professional Development		\$75,848		\$34,260		\$46,000	\$46,059		\$46,000	0.0%		\$46,000	\$0	0.0%
	<b>Subtotal OPERATIONS</b>		<b>\$81,000</b>		<b>\$79,419</b>		<b>\$126,500</b>	<b>\$121,798</b>		<b>\$125,500</b>	<b>-0.8%</b>		<b>\$127,000</b>	<b>\$1,500</b>	<b>1.2%</b>
	<b>TOTAL</b>		<b>\$595,450</b>		<b>\$620,299</b>		<b>\$700,859</b>	<b>\$681,060</b>		<b>\$691,663</b>	<b>-1.3%</b>		<b>\$677,140</b>	<b>(\$14,522)</b>	<b>-2.1%</b>

\*Includes \$60K FY24 budget reduction of one teacher position (final allocation by school pending) and \$250K estimated cost of new teachers' contract.

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



# Manchester Essex Regional School District

## FY 2024 Operating Budget

DOE Account Codes	Student Services/ Special Education*	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
<b>PERSONNEL</b>															
2100:	Student Services Director	1.0	\$140,950	1.0	\$144,436	1.0	\$148,010	\$148,009	1.0	\$151,673	2.5%	1.0	\$157,680	\$6,007	4.0%
2100:	Student Services Secretary	1.0	\$66,173	1.0	\$67,827	1.0	\$69,523	\$69,523	1.0	\$78,088	12.3%	1.0	\$74,112	(\$3,975)	-5.1%
2100:	Student Services Data Admin	0.5	\$33,086	0.5	\$34,077	0.5	\$34,761	\$34,762		\$0	-100.0%		\$0	\$0	NM
2300:	Special Education Extended Services		\$29,364		\$13,670		\$17,500	\$13,070		\$20,000	14.3%		\$20,000	\$0	0.0%
2440:	Special Education Tutors**	1.0	\$43,513	1.0	\$45,103		\$0	\$2,952			NM			\$0	NM
	<b>Subtotal PERSONNEL</b>	<b>3.5</b>	<b>\$313,087</b>	<b>3.5</b>	<b>\$305,113</b>	<b>2.5</b>	<b>\$269,794</b>	<b>\$268,316</b>	<b>2.0</b>	<b>\$249,761</b>	<b>-7.4%</b>	<b>2.0</b>	<b>\$251,792</b>	<b>\$2,031</b>	<b>0.8%</b>
<b>OPERATING EXPENSES</b>															
2100:	Legal Fees		\$24,695		\$23,131		\$26,500	\$18,735		\$26,500	0.0%		\$26,500	\$0	0.0%
2100:	Administrative Expenses & Travel		\$4,289		\$1,663		\$5,100	\$2,346		\$5,100	0.0%		\$4,000	(\$1,100)	-21.6%
2300:	Contracted Services (OT/PT, Speech, etc.)		\$161,480		\$211,494		\$240,000	\$182,473		\$291,485	21.5%		\$310,000	\$18,515	6.4%
2300:	Summer Program		\$67,877		\$37,869		\$74,000	\$58,568		\$74,000	0.0%		\$81,000	\$7,000	9.5%
2400:	SPED Equipment & Instructional Supplies		\$16,377		\$17,966		\$20,300	\$26,782		\$21,600	6.4%		\$25,400	\$3,800	17.6%
2720:	Special Education Testing		\$11,925		\$11,674		\$16,000	\$12,303		\$13,000	-18.8%		\$13,000	\$0	0.0%
3300:	Special Ed OOD & Homeless Transportation		\$336,108		\$253,485		\$470,625	\$618,044		\$724,310	53.9%		\$785,757	\$61,447	8.5%
9100:	Tuition Out & Contingency***		\$1,059,001		\$1,172,945		\$899,709	\$1,180,289		\$1,232,244	37.0%		\$989,515	(\$242,729)	-19.7%
	<b>Subtotal OPERATIONS</b>		<b>\$1,681,752</b>		<b>\$1,730,227</b>		<b>\$1,752,234</b>	<b>\$2,099,540</b>		<b>\$2,388,239</b>	<b>36.3%</b>		<b>\$2,235,172</b>	<b>(\$153,067)</b>	<b>-6.4%</b>
	<b>TOTAL</b>		<b>\$1,994,839</b>		<b>\$2,035,340</b>		<b>\$2,022,028</b>	<b>\$2,367,856</b>		<b>\$2,638,000</b>	<b>30.5%</b>		<b>\$2,486,964</b>	<b>(\$151,035)</b>	<b>-5.7%</b>

\*Special Education instructional staff budgeted at individual school level

\*\*Hourly tutoring services moved to IDEA grant in FY22 and eliminated for FY23 as part of budgetary reductions.

\*\*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:

	2019-2020 Expended	2020-2021 Expended	2021-2022 Budget	2021-2022 Expended	2022-2023 Budget	% Inc.	2023-2024 Budget	\$ Inc.	% Inc.
Budget Funded Tuition Out (above)	\$1,059,001	\$1,172,945	\$899,709	\$1,180,289	\$1,232,244	37.0%	\$989,515	(\$242,729)	-19.7%
Circuit Breaker & Grant Funded Tuitions	\$314,483	\$271,100	\$420,000	\$420,000	\$655,765	56.1%	\$1,175,973	\$520,208	79.3%
Pre-Paid in Prior Year	\$199,099	\$150,000	\$150,000	\$150,000	\$150,000	0.0%	\$150,000	\$0	0.0%
(Less: Prepayments of Next Year)	(\$329,410)	\$0	\$0	\$0	\$0	NM	\$0	\$0	NM
<b>Annual Cost of Tuitions</b>	<b>\$1,243,173</b>	<b>\$1,594,045</b>	<b>\$1,469,709</b>	<b>\$1,750,289</b>	<b>\$2,038,009</b>	<b>38.7%</b>	<b>\$2,315,488</b>	<b>\$277,479</b>	<b>13.6%</b>





# Manchester Essex Regional School District

## FY 2024 Operating Budget

	2019-2020 Expended	% Increase	2020-2021 Expended	% Increase	2021-2022 Budget	2021-2022 Expended	% Increase	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
<b>Total Spending</b>												
Memorial Elementary	\$3,935,347	2.1%	\$3,967,939	0.8%	\$4,326,902	\$4,396,566	10.8%	\$4,377,480	1.2%	\$4,548,133	\$170,653	3.9%
Essex Elementary	\$2,937,695	1.9%	\$2,959,787	0.8%	\$3,118,765	\$3,052,510	3.1%	\$3,074,668	-1.4%	\$3,224,553	\$149,885	4.9%
High School	\$5,800,253	6.8%	\$5,818,212	0.3%	\$6,285,170	\$6,338,365	8.9%	\$6,548,163	4.2%	\$6,779,945	\$231,782	3.5%
Middle School	\$3,392,690	3.3%	\$3,630,504	7.0%	\$3,644,028	\$3,563,565	-1.8%	\$3,654,798	0.3%	\$3,761,845	\$107,047	2.9%
Administration & Employee Benefits	\$5,989,146	0.0%	\$6,279,143	4.8%	\$6,666,620	\$6,140,590	-2.2%	\$6,786,627	1.8%	\$7,040,178	\$253,551	3.7%
Facilities	\$999,072	5.1%	\$1,045,072	4.6%	\$985,567	\$1,098,720	5.1%	\$1,122,761	13.9%	\$1,228,954	\$106,193	9.5%
Non-Instructional Services	\$366,382	5.6%	\$378,948	3.4%	\$505,764	\$363,481	-4.1%	\$366,308	-27.6%	\$402,467	\$36,159	9.9%
District-Wide Instruction	\$595,450	2.6%	\$620,299	4.2%	\$700,859	\$681,060	9.8%	\$682,184	-2.7%	\$677,140	(\$5,043)	-0.7%
Student Services*	\$1,994,839	3.7%	\$2,035,340	2.0%	\$2,022,028	\$2,367,856	16.3%	\$2,638,000	30.5%	\$2,486,964	(\$151,035)	-5.7%
<b>TOTAL</b>	<b>\$26,010,874</b>	<b>3.01%</b>	<b>\$26,735,245</b>	<b>2.78%</b>	<b>\$28,255,703</b>	<b>\$28,002,713</b>	<b>4.74%</b>	<b>\$29,250,988</b>	<b>3.52%</b>	<b>\$30,150,180</b>	<b>\$899,192</b>	<b>3.07%</b>
(Less: Funded Outside of General Fund)*	(\$290,000)	-13.3%	(\$180,000)	-37.9%	(\$325,000)	(\$325,000)	80.6%	(\$325,000)	0.0%	(\$400,000)	(\$75,000)	23.1%
Plus: General Fund Transfer to close Food Service Deficit	\$68,444					\$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>\$25,789,318</b>	<b>3.25%</b>	<b>\$26,555,245</b>	<b>2.97%</b>	<b>\$27,930,703</b>	<b>\$27,930,529</b>	<b>5.18%</b>	<b>\$28,925,988</b>	<b>3.56%</b>	<b>\$29,750,180</b>	<b>\$824,192</b>	<b>2.85%</b>

\*Student Services instructional staff budgeted within individual school totals

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

<b>Personnel</b>	<b>\$16,804,339</b>	<b>3.10%</b>	<b>\$17,118,181</b>	<b>1.87%</b>	<b>\$17,984,361</b>	<b>\$17,993,585</b>	<b>3.53%</b>	<b>\$18,248,773</b>	<b>1.47%</b>	<b>\$18,832,352</b>	<b>\$583,578</b>	<b>3.20%</b>
<b>Expenses</b>	<b>\$8,916,535</b>	<b>3.52%</b>	<b>\$9,437,064</b>	<b>5.84%</b>	<b>\$9,946,342</b>	<b>\$9,684,129</b>	<b>5.32%</b>	<b>\$10,686,693</b>	<b>7.44%</b>	<b>\$10,917,828</b>	<b>\$231,134</b>	<b>2.16%</b>
<b>Total</b>	<b>\$25,720,874</b>	<b>3.25%</b>	<b>\$26,555,245</b>	<b>3.24%</b>	<b>\$27,930,703</b>	<b>\$27,677,713</b>	<b>4.16%</b>	<b>\$28,935,467</b>	<b>3.60%</b>	<b>\$29,750,180</b>	<b>\$814,713</b>	<b>2.82%</b>

1. Size of Local Assessment		
<u>State Aid</u>		
Chapter 70	\$3,195,758	
Transportation Aid	\$275,000	
(Less: Choice Sending Tuition)	(\$100,000)	
<b>Sub-Total - State Aid</b>	<b>\$3,370,758</b>	
<u>Other Revenues</u>		
Bank Interest	\$40,000	
Other Miscellaneous	\$29,500	
Medicaid Reimbursement	\$50,000	
Contribution to Stabilization	\$0	
Use of Excess & Deficiency	\$0	
<b>Sub-Total - Other Revenues/Funding</b>	<b>\$119,500</b>	
<b>Total Funding: State Aid &amp; Other</b>	<b>\$3,490,258</b>	
<b>Total FY-24 Expense Budget (Tentative)</b>	<b>\$29,750,180</b>	
Less: State Aid & Other	(\$3,490,258)	
<b>Local Assessments Required to Fund FY-24 Budget</b>	<b>\$26,259,922</b>	

2. Local Assessment Breakdown: Instructional & Non-Instructional Costs		
FY-24 Instructional Spending	\$17,808,581	59.86041%
FY-24 Non-Instructional Spending	\$11,941,599	40.13959%
<b>Total FY-24 Budget: Instructional &amp; Non-Instructional Spending</b>	<b>\$29,750,180</b>	<b>100.00000%</b>
<b>FY-24 Local Assessments (from Part 1, above)</b>	<b>\$26,259,922</b>	<b>% of Total</b>
Instructional Portion	\$15,719,298	59.86041%
Non-Instructional Portion	\$10,540,624	40.13959%
<b>Total Operating Assessment: Instructional &amp; Non-Instructional</b>	<b>\$26,259,922</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)	\$3,929,824	25.00%
75% Apportioned Based on Student Enrollment	\$11,789,473	75.00%
<b>Total Instructional Portion</b>	<b>\$15,719,298</b>	<b>100.00%</b>
<u>Average EQV: Latest at time of FY-22 to FY-24 Budgets</u>		
Manchester	\$2,764,622,733	73.63%
Essex	\$990,178,300	26.37%
Combined Average EQV, FY-22 to FY-24	\$3,754,801,033	100.00%
Manchester: EQV-Based Instructional Apportionment	\$2,893,491	73.63%
Essex: EQV-Based Instructional Apportionment	\$1,036,334	26.37%
<b>Combined: EQV-Based Instructional Assessment</b>	<b>\$3,929,824</b>	<b>100.00%</b>
<u>Average Oct. 1 Enrollment: 2020-2022</u>		
Manchester	721	59.37%
Essex	493	40.63%
Total Average Enrollment 2020-2022	1,214	100.00%
Manchester: Enrollment-Based Instructional Apportionment	\$6,999,899	59.37%
Essex: Enrollment-Based Instructional Apportionment	\$4,789,575	40.63%
<b>Combined: Enrollment-Based Instructional Assessment</b>	<b>\$11,789,473</b>	<b>100.00%</b>
<b>B. Non-Instructional Portion</b>		
25% Apportioned Based on Equalized Property Valuations (EQV)	\$2,635,156	25.00%
75% Apportioned Based on Town Populations	\$7,905,468	75.00%
<b>Total Non-Instructional Portion</b>	<b>\$10,540,624</b>	<b>100.00%</b>
<u>Average EQV: Latest at time of FY-22 to FY-24 Budgets</u>		
Manchester	\$2,764,622,733	73.63%
Essex	\$990,178,300	26.37%
Combined Average EQV, FY-22 to FY-24	\$3,754,801,033	100.00%
Manchester: EQV-Based Non-Instructional Apportionment	\$1,940,239	73.63%
Essex: EQV-Based Non-Instructional Apportionment	\$694,917	26.37%
<b>Combined: EQV-Based Non-Instructional Assessment</b>	<b>\$2,635,156</b>	<b>100.00%</b>
<u>Town Populations</u>		
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%
Manchester: Population-Based Non-Instructional Apportionment	\$4,702,315	59.48%
Essex: Population-Based Non-Instructional Apportionment	\$3,203,153	40.52%
<b>Combined: Population-Based Non-Instructional Assessment</b>	<b>\$7,905,468</b>	<b>100.00%</b>

4. APPORTIONMENT SUMMARY	Manchester	Essex	Combined
Instructional: EQV-Based	\$2,893,491	\$1,036,334	\$3,929,824
Instructional: Enrollment-Based	\$6,999,899	\$4,789,575	\$11,789,473
<b>Total Instructional Assessment</b>	<b>\$9,893,389</b>	<b>\$5,825,908</b>	<b>\$15,719,298</b>
Non-Instructional: EQV-Based	\$1,940,239	\$694,917	\$2,635,156
Non-Instructional: Population-Based	\$4,702,315	\$3,203,153	\$7,905,468
<b>Total Non-Instructional Assessment</b>	<b>\$6,642,554</b>	<b>\$3,898,069</b>	<b>\$10,540,624</b>
<b>Total FY-24 Assessment - Instructional &amp; Non-Instructional</b>	<b>\$16,535,944</b>	<b>\$9,723,978</b>	<b>\$26,259,922</b>
% of Total	62.97%	37.03%	100.00%

FY-23 Assessment	\$15,909,698	\$9,077,671	\$24,987,369
FY24 \$ Increase	\$626,246	\$646,307	\$1,272,553
FY24 % Increase	3.94%	7.12%	5.09%

**Town Assessment - Apportionment Formula (by Regional Agreement)**  
Originally certified by MERSD Treasurer March, 3, 2023. To be recertified following School Committee adoption of revised budget from 3/21/23

FORMULA INPUTS - AVERAGE EQV & ENROLLMENT				
Latest Equalized Property Valuations (EQV) By Town				
	FY-22	FY-23	FY-24	Average
Manchester	\$2,662,108,600	\$2,662,108,600	\$2,969,651,000	\$2,764,622,733
Essex	\$944,642,600	\$944,642,600	\$1,081,249,700	\$990,178,300
<b>Total</b>	<b>\$3,606,751,200</b>	<b>\$3,606,751,200</b>	<b>\$4,050,900,700</b>	<b>\$3,754,801,033</b>
Source:	FY-2020 EQV	FY-2020 EQV	FY-2022 EQV	
Published:	1/20/2021	1/20/2021	1/25/2023	
Student Enrollment By Town				
	Oct. 1, 2020	Oct. 1, 2021	Oct. 1, 2022	Average
Manchester	761	722	680	721
Essex	482	503	495	493
<b>Total</b>	<b>1,243</b>	<b>1,225</b>	<b>1,175</b>	<b>1,214</b>

Apportionment Formula: Input Trends				Input Contribution to Assessment
	FY-22	FY-23	FY-24	
<b>EQV</b>	25% of Instructional & Non-Instructional Costs			
Manchester	73.81%	73.81%	73.31%	
Essex	26.19%	26.19%	26.69%	EQV
Total	100.00%	100.00%	100.00%	25.0%
<b>Enrollment</b>	75% of Instructional Costs			
Manchester	61.22%	58.94%	57.87%	
Essex	38.78%	41.06%	42.13%	Student Enrollment
Total	100.00%	100.00%	100.00%	44.9%
<b>Population</b>	75% of Non-Instructional Costs			
Manchester	59.4%	59.4%	59.5%	
Essex	40.6%	40.6%	40.5%	Town Population
Total	100.0%	100.0%	100.0%	30.1%
<b>All Factors Combined</b>				<b>100.0%</b>