Manchester Essex Regional School District

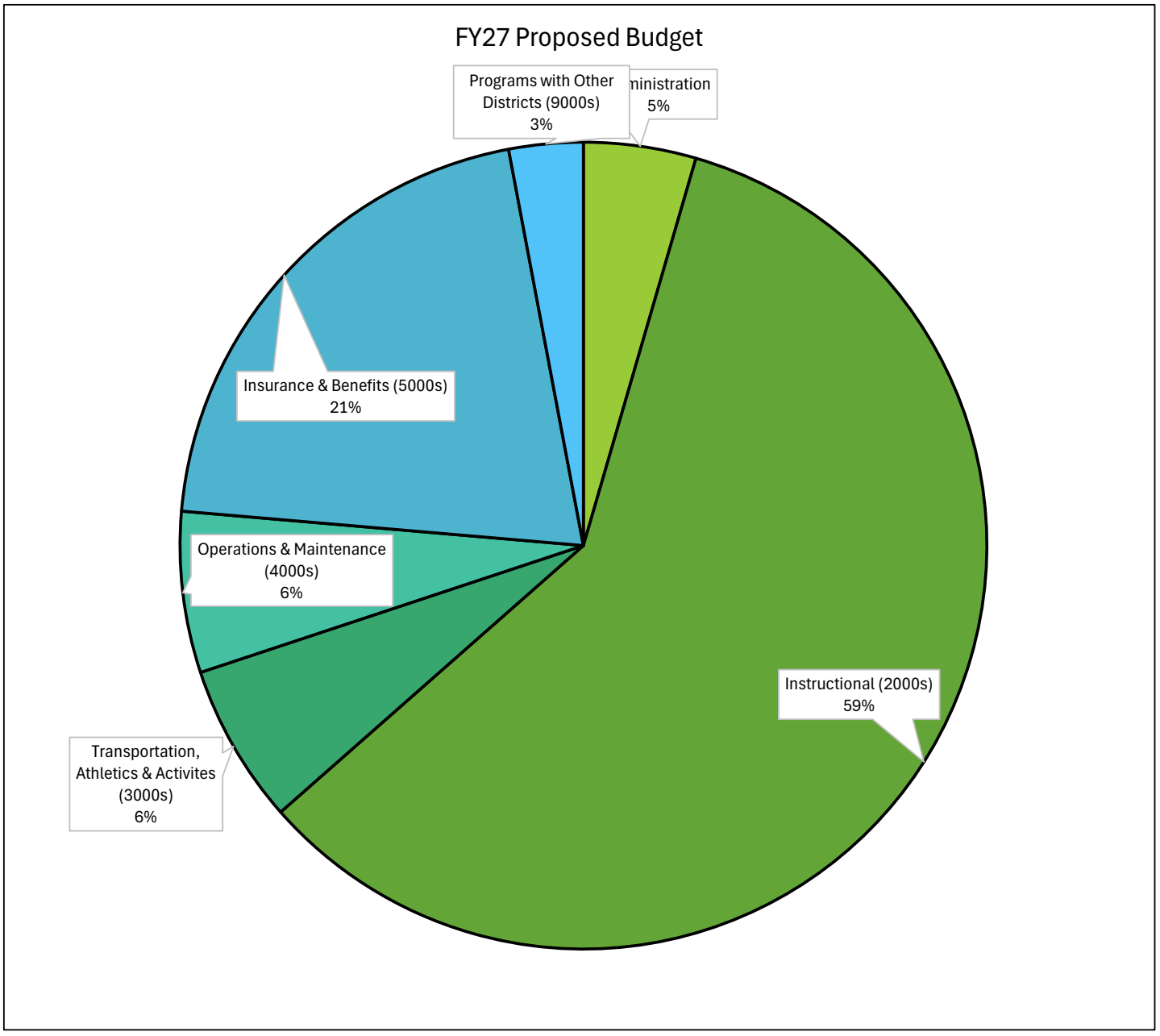
Amended Fiscal Year 2027 Budget

March 3, 2026

Key Budget Drivers Propsed FY27 Operating Budget

Over-all Summary		FY26 Adopted Budget	FY27 Proposed Budget	$ Change	% Change
	Total Operating Budget	32,597,141.00	$33,737,241	1,140,100.00	3.50%
Revenue -Large Category					
	State Aid- Chapter 70 Funding	3,414,286.00	3,580,486.00	166,200.00	4.87%
	School Choice-in	500,000.00	500,000.00	-	0.00%
	Use of Reserves - E&D	600,000.00	600,000.00	-	0.00%
	Assessment Revenue - Town Funds	28,221,855.00	29,192,755.00	970,900.00	3.44%
Expenditures					
% of Budget	**FY27 Proposed Budget Key Driver Growth**	**FY26 Budget**	**FY27 Propsed**	**$ Change**	**% Change**
Personnel					
61.78%	**Personnel Salaries**	**$19,900,930**	**$20,841,281**	**$940,351**	**4.73%**
45.98%	META - Unit A Teachers & Certified Professionals	$14,759,364	$15,513,799	$754,435	5.11%
3.51%	META - Unit B Teaching Assistants	$1,153,266	$1,183,379	$30,113	2.61%
4.71%	Stipends Student Activities, Coaching/Longevity/Etc.	$898,592	$982,563	$83,971	9.34%
12.73%	All Other Admin & Support Staff	$2,599,589	$2,653,193	$53,604	2.06%
1.00%	Facilities & Custodians	$193,269	$208,172	$14,903	7.71%
1.44%	Substitutes/Hourly Pool/Summer Work	$296,850	$300,175	$3,325	1.12%
Operating Expenses					
19.68%	**Health Insurance, Benefit Rate Increase, & Other Insurance**	**$6,709,305**	**$6,639,491**	**-$69,814**	**-1.04%**
13.12%	Active Employees & Retirees under age 65	$4,305,840	$4,426,404	$120,564	2.80%
2.42%	Retirees - Medicare	$771,771	$818,077	$46,306	6.00%
0.47%	Other Insurance (HRA Deductible, Life, etc.)	$157,950	$157,950	$0	0.00%
	OPEB Funding Off-set	-$150,000	-$150,000	$0	0.00%
	School Choice Off-set	-$500,000	-$500,000	$0	0.00%
1.26%	OPEB Contribution	$761,998	$425,000	-$336,998	-44.23%
0.00%	Essex Regional Retirement	$792,074	$863,360	$71,286	9.00%
0.92%	Medicare Tax	$289,672	$310,300	$20,628	7.12%
0.85%	Workers Comp, Liability, Unemployment	$280,000	$288,400	$8,400	3.00%
5.32%	**Out of District Tuition & Transportation & Contracted Services**	**$2,090,609**	**$1,794,201**	**-$296,408**	**-14.18%**
2.68%	Total Out of District Tuitions	$1,140,479	$903,384	-$237,095	-20.79%
1.63%	Special Ed Transportation	$646,130	$548,317	-$97,813	-15.14%
1.02%	Special Ed Contracted Services	$304,000	$342,500	$38,500	12.66%
5.74%	**Operations & Facilties**	**$1,878,568**	**$1,937,636**	**$59,068**	**3.14%**
0.27%	Security	$84,000	$92,000	$8,000	9.52%
2.48%	Utilities	$790,800	$835,200	$44,400	5.61%
3.38%	Custodial Supplies & Maintenance	$1,062,836	$1,141,457	$78,621	7.40%
1.39%	**Technology - Software**	**$441,846**	**$467,846**	**$26,000**	**5.88%**
0.82%	Hardware, Software, & Computer Services	$276,200	$276,200	$0	0.00%
0.57%	Technology Leases	$165,646	$191,646	$26,000	15.70%
6.10%	**Other Expenditure Categories**	**$1,575,883**	**$2,056,786**	**$480,903**	**30.52%**
	(includes legal costs, regular transportation, curriculum costs, etc.)				

Budget Totals by Category	2025-2026 (FY26)	2026-2027 (FY27)	$ Change	% Change
Administration (1000s)	$ 1,501,807	$ 1,524,115	$ 22,308	1.49%
Instructional (2000s)	$ 19,046,716	$ 19,976,689	$ 929,973	4.88%
Transportation, Athletics & Activites (3000s)	$ 2,047,929	$ 2,165,106	$ 117,177	5.72%
Operations & Maintenance (4000s)	$ 2,046,905	$ 2,184,829	$ 137,924	6.74%
Insurance & Benefits (5000s)	$ 6,709,305	$ 6,880,618	$ 171,313	2.55%
Programs with Other Districts (9000s)	$ 1,244,479	$ 1,005,884	$ (238,595)	-19.17%
Total Operating Budget	**$ 32,597,141**	**$ 33,737,241**	**$ 1,140,100**	**3.50%**



BUDGET SUMMARY

Budget Summary - All categories, All locations (Personnel)

DESE Code	Category	2025-2026 Staffing	2025-2026 (FY26) Budget	2026-2027 Staffing	2026-2027 (FY27) Budget	$ Change	% Change
	PERSONNEL						
1210	Superintendent's Office	2.00	$312,743	2.00	$319,628	$6,885	2.2%
1410	Business Office	5.20	$541,322	4.20	$518,566	-$22,756	-4.2%
1450	District Technology	3.00	$289,102	3.00	$296,281	$7,179	2.5%
2110	Student Services & Curriculum Director Offices	3.00	$387,574	3.00	$397,225	$9,651	2.5%
2210	Principals/Asst. Principals	6.00	$811,117	6.00	$833,870	$22,753	2.8%
2211	School Secretaries	5.00	$296,231	5.00	$287,623	-$8,608	-2.9%
2300	Dept. Heads/Team/Curr. Leaders/PDC Stipends	-	$139,910	-	$142,543	$2,633	1.9%
2305	Teachers	95.65	$10,169,441	94.90	$10,541,809	$372,368	3.7%
2310	Special Ed Teachers	29.65	$3,021,928	30.80	$3,299,377	$277,449	9.2%
2315	Special Ed Team Chairs	2.00	$219,299	2.00	$235,609	$16,310	7.4%
2325	Substitute Teachers	-	$191,400	-	$191,400	$0	0.0%
2330	Teaching Assistants	32.00	$1,153,266	32.00	$1,183,379	$30,113	2.6%
2340	Library/Media Teachers	1.00	$117,207	1.00	$120,137	$2,930	2.5%
2440	SPED and H&H Tutors (incl. hourly services)	-	$25,094	-	$25,094	$0	0.0%
2710	Guidance/Adj. Counselors	8.00	$788,966	8.00	$826,422	$37,456	4.7%
2800	Psychologists	2.00	$195,712	2.00	$206,857	$11,145	5.7%
3200	Nurses	3.00	$246,811	3.00	$283,588	$36,777	14.9%
3300	Transportation/Traffic/Emergency Liaison	0.25	$20,356	0.25	$22,181	$1,825	9.0%
3400	Cafeteria/Recess Aides	-	$60,000	-	$61,500	$1,500	2.5%
3510	Athletics & Student Activities (Ath.Office & Stipends)	1.10	$522,932	1.50	$596,020	$73,088	14.0%
4110	Facilities Department	2.50	$193,269	2.00	$208,172	$14,903	7.7%
	Longevity, Advancement, Reserve		$235,750		$244,000	$8,250	3.5%
	Other: Unidentified Cut(s)		($38,500)		$0	$38,500	-100.0%
	Total - Personnel	**201.35**	**$19,900,930**	**200.65**	**$20,841,281**	**$940,351**	**4.73%**

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

DESE Code	Category		2025-2026 (FY26) Budget		2026-2027 (FY27) Budget	$ Change	% Change
	OPERATING EXPENSES						
1000	District Admin. Expenses		$358,640		$389,640	$31,000	8.6%
2200	Instructional Admin. Expenses		$91,055		$89,805	-$1,250	-1.4%
2300	SPED Contracted Services		$313,500		$353,000	$39,500	12.6%
2350	Professional Development		$87,575		$93,310	$5,735	6.5%
2400	Instructional Supplies & Materials		$275,095		$329,733	$54,638	19.9%
2451	Instructional Technology		$565,096		$575,496	$10,400	1.8%
3200	Health Expenses		$8,700		$9,500	$800	9.2%
3300	Transportation		$986,130		$982,317	-$3,813	-0.4%
3500	Athletics/Student Activities		$119,000		$118,000	-$1,000	-0.8%
3600	Security		$84,000		$92,000	$8,000	9.5%
4100	Utilities		$790,800		$835,200	$44,400	5.6%
4200	Maintenance & Custodial		$1,062,836		$1,141,457	$78,621	7.4%
5000	Insurance & Other Benefits		$7,359,305		$7,530,618	$171,313	2.3%
	(Offset: OPEB transfer reduction, if needed)		($150,000)		($150,000)	$0	0.0%
	(Offset: School Choice Funding)		($500,000)		($500,000)	$0	0.0%
9000	School Choice Sending Assessment		$100,000		$100,000	$0	0.0%
9100	SPED Tuition & Summer Program		$1,144,479		$905,884	-$238,595	-20.8%
	Total - Operating Expense		**$12,696,211**		**$12,895,960**	**$199,749**	**1.6%**
	Total Operating Budget		**$32,597,141**		**$33,737,241**	**$1,140,100**	**3.50%**

Memorial School

Account Code	Category	2025-2026 Staffing Level	2025-2026 Budget	2026-2027 Staffing Level	2026-2027 Budget	$ Change	% Change
	PERSONNEL						
2210	Principal	1.00	$153,129	1.00	$156,920	$3,791	2.5%
2210	Secretary	1.00	$56,571	1.00	$62,013	$5,442	9.6%
2305	General Education Teachers	19.15	$2,049,267	21.45	$2,391,576	$342,309	16.7%
2310	Special Ed Teachers	11.05	$1,199,599	11.80	$1,294,830	$95,231	7.9%
2315	Special Ed Team Chair	0.50	$53,321	0.50	$57,736	$4,415	8.3%
2325	Substitutes		$77,100		$77,100	$0	0.0%
2330	Teaching Assistants	12.50	$456,642	13.50	$512,319	$55,677	12.2%
2340	Library/Media Teacher	0.60	$70,324	0.60	$72,082	$1,758	2.5%
2710	Adjustment Counselor	1.00	$72,312	1.00	$84,121	$11,809	16.3%
2800	Psychologist	0.60	$71,224	0.50	$60,969	($10,255)	-14.4%
3200	Nurse	1.00	$60,259	1.00	$65,905	$5,646	9.4%
3400	Cafeteria/Recess Aides		$28,000		$28,700	$700	2.5%
3520	Student Activity Stipends		$12,092		$12,567	$475	3.9%
4110	Custodians		$0		$0	$0	0.0%
	Subtotal PERSONNEL	**48.40**	**$4,359,840**	**52.35**	**$4,876,838**	**$516,998**	**11.9%**
	OPERATING EXPENSES						
2000	Instructional Supplies		$90,400		$77,400	($13,000)	-14.4%
2210	Administrative Expenses		$14,750		$14,750	$0	0.0%
2357	Professional Development		$0		$0	$0	0.0%
2451	Instructional Technology		$51,354		$67,954	$16,600	32.3%
3520	Student Activities		$0		$0	$0	0.0%
4100	Utilities		$173,800		$186,200	$12,400	7.1%
	Subtotal OPERATIONS		**$330,304**		**$346,304**	**$16,000**	**4.8%**
	TOTAL		**$4,690,144**		**$5,223,142**	**$532,998**	**11.4%**

Essex Elementary

Account Code	Category	2025-2026 Staffing Level	2025-2026 Budget	2026-2027 Staffing Level	2026-2027 Budget	$ Change	% Change
	PERSONNEL						
2210	Principal	1.00	$134,750	1.00	$138,081	$3,331	2.5%
2210	Secretary	1.00	$59,434	1.00	$63,595	$4,161	7.0%
2305	General Education Teachers	19.10	$2,021,014	18.95	$2,082,393	$61,379	3.0%
2310	Special Ed Teachers	5.20	$526,103	4.60	$495,723	($30,380)	-5.8%
2315	Special Ed Team Chair	0.50	$53,322	0.50	$57,736	$4,414	8.3%
2325	Substitutes		$39,100		$39,100	$0	0.0%
2330	Teaching Assistants	8.50	$301,607	5.50	$205,489	($96,118)	-31.9%
2340	Library/Media Teacher	0.40	$46,883	0.40	$48,055	$1,172	2.5%
2710	Adjustment Counselor	1.00	$101,327	1.00	$103,860	$2,533	2.5%
2800	Psychologist	0.40	$47,483	0.50	$60,669	$13,186	27.8%
3200	Nurse	1.00	$81,504	1.00	$100,974	$19,470	23.9%
3400	Cafeteria/Recess Aides		$18,000		$18,450	$450	2.5%
3520	Student Activity Stipends		$16,136		$16,874	$738	4.6%
	Subtotal PERSONNEL	**38.10**	**$3,446,663**	**34.45**	**$3,430,999**	**($15,664)**	**-0.5%**
	OPERATING EXPENSES						
2000	Instructional Supplies		$58,100		$58,250	$150	0.3%
2210	Administrative Expenses		$8,200		$7,900	($300)	-3.7%
2357	Professional Development		$0		$0	$0	0.0%
2451	Instructional Technology		$57,107		$59,607	$2,500	4.4%
3520	Student Activities		$0		$0	$0	0.0%
4100	Utilities		$170,000		$179,500	$9,500	5.6%
	Subtotal OPERATIONS		**$293,407**		**$305,257**	**$11,850**	**4.0%**
	TOTAL		**$3,740,070**		**$3,736,256**	**($3,814)**	**-0.1%**

Middle School

Account Code	Category	2025-2026 Staffing Level	2024-2025 Budget	2026-2027 Staffing Level	2026-2027 Budget	$ Change	% Change
	PERSONNEL						
2210	Principal & Dean of Students	2.00	$160,132	2.00	$267,069	$106,937	66.8%
2210	Secretary	1.00	$53,847	1.00	$58,439	$4,592	8.5%
2305	Classroom Teachers	21.30	$2,236,937	21.35	$2,339,993	$103,056	4.6%
2310	Special Ed Teachers	9.10	$876,297	10.00	$1,033,284	$156,987	17.9%
2315	MS/HS Special Ed Team Chair	0.50	$56,328	0.50	$60,069	$3,741	6.6%
2325	Substitutes		$41,100		$41,100	$0	0.0%
2330	Teaching Assistants	3.50	$127,577	5.50	$199,403	$71,826	56.3%
2710	Guidance Counselors	1.00	$83,541	1.00	$82,753	($788)	-0.9%
2800	Psychologist	0.60	$46,203	0.50	$42,610	($3,593)	-7.8%
3200	Nurse	0.50	$47,524	0.50	$51,930	$4,406	9.3%
3400	Cafeteria/Recess Aides		$14,000		$14,350	$350	2.5%
3520	Student Activities Stipends		$22,394		$24,535	$2,141	9.6%
	Subtotal PERSONNEL	**39.50**	**$3,765,880**	**42.35**	**$4,215,535**	**$449,655**	**11.9%**
	OPERATING EXPENSES						
2000	Instructional Supplies		$49,800		$40,300	($9,500)	-19.1%
2210	Administrative Expenses		$9,700		$9,700	$0	0.0%
2357	Professional Development		$8,000		$8,000	$0	0.0%
2451	Instructional Technology		$91,598		$100,598	$9,000	9.8%
3520	Student Activities		$8,000		$8,000	$0	0.0%
	Subtotal OPERATIONS		**$167,098**		**$166,598**	**($500)**	**-0.3%**
	TOTAL		**$3,932,978**		**$4,382,133**	**$449,155**	**11.4%**

High School

Account Code	Category	2025-2026 Staffing Level	2025-2026 Budget	2026-2027 Staffing Level	2026-2027 Budget	$ Change	% Change
	PERSONNEL						
2210	Principal & Assistant Principal	2.00	$263,106	2.00	$271,801	$8,695	3.3%
2210	Secretaries	2.00	$126,379	2.00	$103,076	($23,303)	-18.4%
2305	General Education Teachers	35.10	$3,666,418	33.15	$3,597,846	($68,572)	-1.9%
2310	Special Ed Teachers	4.30	$419,929	4.40	$475,540	$55,611	13.2%
2315	MS/HS Special Ed Team Chair	0.50	$56,328	0.50	$60,069	$3,741	6.6%
2325	Substitutes		$34,100		$34,100	$0	0.0%
2330	Teaching Assistants	7.50	$267,440	7.50	$266,167	($1,273)	-0.5%
2710	Guidance & Adjustment Counselors	5.00	$531,786	5.00	$555,688	$23,902	4.5%
2800	Psychologist	0.40	$30,802	0.50	$42,610	$11,808	38.3%
3200	Nurse	0.50	$47,524	0.50	$51,930	$4,406	9.3%
3510	Athletics (including coaching stipends)	1.10	$380,248	1.50	$432,319	$52,071	13.7%
3520	Student Activities Stipends		$103,087		$109,724	$6,637	6.4%
4110	Custodians (incl summer staffing & OT)	1.00	$91,106	0.00	$23,000	($68,106)	-74.8%
	Subtotal PERSONNEL	**59.40**	**$6,018,253**	**57.05**	**$6,023,870**	**$5,617**	**0.1%**
	OPERATING EXPENSES						
2000	Instructional Supplies		$93,395		$92,865	($530)	-0.6%
2210	Administrative Expenses		$25,650		$23,200	($2,450)	-9.6%
2357	Professional Development		$0		$0	$0	0.0%
2451	Instructional Technology		$82,266		$82,266	$0	0.0%
3510	Athletic Supplies & Services		$86,000		$85,000	($1,000)	-1.2%
3520	Student Activities		$25,000		$25,000	$0	0.0%
4100	MSHS Utilities		$447,000		$469,500	$22,500	5.0%
	Subtotal OPERATIONS		**$759,311**		**$777,831**	**$18,520**	**2.4%**
	TOTAL		**$6,777,564**		**$6,801,701**	**$24,137**	**0.4%**

Districtwide Instructional Services

Account Code	Category	2025-2026 Staffing Level	2025-2026 Budget	2026-2027 Staffing Level	2026-2027 Budget	$ Change	% Change
	PERSONNEL						
2100	Curriculum & Instructional Technology Dir	1.0	$147,613	1.0	$151,304	$3,691	2.5%
2210	Substitute Building Secretaries		$0		$0	$0	#DIV/0!
2300	Dept Heads/Team/Curr Leaders/PD Summer		$81,556		$95,925	$14,369	17.6%
2300	Cohort Coaches		$11,008		$11,392	$384	3.5%
2300	Prof. Dvlpmt Committee/MERSD-U		$28,895		$29,878	$983	3.4%
2440	ELL Coordinator	1.0	$112,656	*	$0	($112,656)	-100.0%
2440	Tutors (LEP,504, H&H, etc.)		$25,094		$25,094	$0	0.0%
5200	Sick Leave Buy Back		$30,000		$30,000	$0	0.0%
	Longevity		$145,750		$139,500	($6,250)	-4.3%
	Salary Advancement & Reserve		$60,000		$80,000	$20,000	33.3%
	Subtotal PERSONNEL	**2.0**	**$642,572**	**1.0**	**$563,093**	**($79,479)**	**-12.4%**
	OPERATING EXPENSES						
2300	Curriculum Development Office		$11,400		$15,010	$3,610	31.7%
2350	Curriculum & MLL Materials/Texts		$4,000		$7,000	$3,000	75.0%
2400	Curriculum/Technology Small Capital		$69,000		$125,318	$56,318	81.6%
2450	District Wide Professional Development		$66,575		$68,700	$2,125	3.2%
	Subtotal OPERATIONS		**$150,975**		**$216,028**	**$65,053**	**43.1%**
	TOTAL		**$793,547**		**$779,121**	**($14,426)**	**-1.8%**

* Beginning in FY27 the MLL Teacher is split and a portion reported under each school

Student Services / Special Education

Account Code	Category	2025-2026 Staffing Level	2025-2026 Budget	2026-2027 Staffing Level	2026-2027 Budget	$ Change	% Change
	PERSONNEL*						
2100	Student Services Director	1.0	$163,220	1.0	$167,261	$4,041	2.5%
2100	Student Services Secretary	1.0	$76,741	1.0	$78,661	$1,920	2.5%
	Subtotal PERSONNEL*	**2.0**	**$239,961**	**2.0**	**$245,922**	**$5,961**	**2.5%**
	OPERATING EXPENSES						
2100	Legal Fees		$28,355		$28,355	$0	0.0%
2100	Administrative Expenses & Travel		$2,000		$2,000	$0	0.0%
2300	Contracted Services (OT/PT, Speech, etc.)		$300,000		$340,000	$40,000	13.3%
2300	Summer Program		$96,000		$77,500	($18,500)	-19.3%
2400	SPED Equipment & Instructional Supplies		$21,600		$23,600	$2,000	9.3%
2720	Student Services Testing		$13,500		$13,000	($500)	-3.7%
3300	OOD & Homeless Transportation		$646,130		$548,317	($97,813)	-15.1%
9100	Tuition Out of District**		$1,048,479		$828,384	($220,095)	-21.0%
	Subtotal OPERATIONS		**$2,156,064**		**$1,861,156**	**($294,908)**	**-13.7%**
	TOTAL		**$2,396,025**		**$2,107,078**	**($288,947)**	**-12.1%**

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

	2025-2026 Budget		2026-2027 Budget	$ Change	% Change
Budget Funded Tuition Out (above)	$1,048,479		$828,384	($220,095)	-21.0%
Circuit Breaker Funded Tuitions	$942,215		$1,450,000	$507,785	53.9%
School Choice Funded Tutions	$478,000		$719,821	$241,821	50.6%
Pre-Paid in Prior Year	$0		$0	$0	0.0%
Annual Cost of Tuitions	**$2,468,694**		**$2,998,205**	**$529,511**	**21.4%**

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

Account Code	Category	2025-2026 Staffing Level	2025-2026 Budget	2026-2027 Staffing Level	2026-2027 Budget	$ Change	% Change
	PERSONNEL						
1110	School Committee Secretary		$7,100		$7,100	$0	0.0%
1210	Superintendent	1.00	$231,337	1.00	$235,965	$4,628	2.0%
1210	Central Office Secretary	1.00	$74,305	1.00	$76,163	$1,858	2.5%
1410	Business Manager	1.00	$182,733	1.00	$187,264	$4,531	2.5%
1410	Treasurer	0.20	$31,518	0.20	$32,307	$789	2.5%
1410	Business Office	4.00	$327,070	3.00	$273,994	($53,076)	-16.2%
1450	Network Manager & Technician	2.00	$192,933	2.00	$197,708	$4,775	2.5%
1450	Data Analyst	1.00	$96,170	1.00	$98,573	$2,403	2.5%
4200	Facilities & Maintenance**	2.00	$98,140	2.00	$185,172	$87,032	88.7%
3200	Nurse Substitutes		$10,000		$12,092	$2,092	20.9%
3300	Transportation Administrative Asst	0.25	$18,856	0.25	$17,681	($1,175)	-6.2%
3600	Emergency Response Liaison		$3,000		$3,000	$0	0.0%
5500	Crossing Guards		$1,500		$1,500	$0	0.0%
	Subtotal PERSONNEL	**12.45**	**$1,274,662**	**11.45**	**$1,328,519**	**$53,857**	**4.2%**
	OPERATING EXPENSES						
1000	Administrators' Prof. Dev.		$12,700		$12,700	$0	0.0%
1110	School Committee Expenses		$19,200		$19,200	$0	0.0%
1210	Office Supplies & Postage		$13,000		$16,000	$3,000	23.1%
1220	District Admin. Contracted Services		$100,200		$104,200	$4,000	4.0%
1410	Admin. Software & Support		$145,540		$147,540	$2,000	1.4%
1430	Legal Services		$65,000		$90,000	$25,000	38.5%
1450	Technology Equipment		$14,371		$11,371	($3,000)	-20.9%
1450	Technology Contracted Services		$18,200		$18,200	$0	0.0%
1450	Technology Software		$146,000		$146,000	$0	0.0%
3200	School Physician		$3,000		$3,000	$0	0.0%
3200	Nurses' Professional Development		$500		$1,000	$500	100.0%
3200	Nurses' Supplies		$5,200		$5,500	$300	5.8%
3300	Transportation Contracted Services		$340,000		$434,000	$94,000	27.6%
3600	School Security Contracted		$73,000		$80,000	$7,000	9.6%
3600	School Security Licenses		$11,000		$12,000	$1,000	9.1%
4110	Custodial Supplies		$66,000		$69,000	$3,000	4.5%
4200	Bldg & Grds Maintenance-Memorial		$54,000		$75,500	$21,500	39.8%
4200	Bldg & Grds Maintenance-Essex		$83,000		$69,000	($14,000)	-16.9%
4200	Bldg & Grds Maintenance-MERMHS		$131,500		$136,000	$4,500	3.4%
4210	Contracted Services		$560,336		$593,957	$33,621	6.0%
4210	Repair Services		$100,000		$130,000	$30,000	30.0%
4220	Capital Repairs		$68,000		$68,000	$0	0.0%

5100	Essex Regional Retirement		$792,074		$863,360	$71,286	9.0%
5200	Health & Life Insurance - Actives		$3,943,833		$4,336,353	$392,520	10.0%
	School Choice Off-set ***		($500,000)		($500,000)	$0	0.0%
5250	Health & Life Insurance - Retirees		$1,291,728		$1,307,205	$15,477	1.2%
	OPEB off-set (only if needed)		($150,000)		($150,000)	$0	0.0%
5250	OPEB Trust Contribution		$761,998		$425,000	($336,998)	-44.2%
5260	Medicare Expense		$289,672		$310,300	$20,628	7.1%
5200	Other Insurance		$280,000		$288,400	$8,400	3.0%
0000	School Choice Sending Assmt		$100,000		$100,000	$0	0.0%
	Subtotal OPERATIONS		**$8,839,052**		**$9,222,786**	**$383,734**	**4.3%**
	TOTAL		**$10,113,714**		**$10,551,305**	**$437,591**	**4.3%**

*** Reduced staff by Facilities Manager and moved Custodial Supervisor to Admin from HS budget center*

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

General Fund Revenue						
Revenue	**2023-2024 (FY24) Budget**	**2024-2025 (FY25) Budget**	**2025-2026 (FY26) Budget**	**2026-2027 (FY27) Budget**	**$ Change FY26 to FY27**	**% Change FY26 to FY27**
Revenue (Other than Assessments)						
Chapter 70 State Aid	$3,195,758	$3,266,738	$3,414,286	$3,580,486	$166,200	4.87%
Regional Transportation Reimbursement	$275,000	$235,000	$210,000	$210,000	$0	0.00%
Medicaid Reimbursement	$50,000	$80,000	$80,000	$80,000	$0	0.00%
Bank Interest	$40,000	$40,000	$47,000	$50,000	$3,000	6.38%
Parking/Bus Fees	$29,500	$29,500	$24,000	$24,000	$0	0.00%
Use of Excess & Deficiency (E&D)	$287,103	$350,000	$600,000	$600,000	$0	0.00%
Total Other Revenue	$3,877,361	$4,001,238	$4,375,286	$4,544,486	$169,200	3.87%
Operating Assessments						
Manchester-by-the-Sea	$16,044,334	$16,339,528	$17,476,613	$18,058,187	$581,574	3.33%
Essex	$9,434,693	$9,889,756	$10,745,242	$11,134,568	$389,326	3.62%
Total Operating Assessment Revenue	$25,479,027	$26,229,284	$28,221,855	$29,192,755	$970,900	3.44%
TOTAL REVENUE	$29,356,388	$30,230,522	$32,597,141	$33,737,241	$1,140,100	3.50%

Operating Assessment Calculation for FY27

FY27 Instructional Budget	$20,982,573.00	62.19410%
FY27 Non-Instructional Budget	$12,754,668.00	37.80590%
Total FY27 Budget before revenue offsets	$ 33,737,241.00	100.00000%

Total FY27 Budget before revenue offsets	$ 33,737,241.00
General Fund Revenue (With $600k Use of E&D)	$ (4,544,486.00)
Total FY27 Budget to be Assessed	$ 29,192,755.00

Total FY27 Budget to be Assessed	$ 29,192,755.00
FY27 Instructional Budget (net of revenue)	$ 18,156,170.89
FY27 Non-Instructional Budget (net of revenue)	$ 11,036,584.11

		Manchester	Essex	Total
Instructional Costs Apportionment				
FY27 Instructional Costs	$ 18,156,170.89			
By Avg EQV (25%)	$ 4,539,042.72	$ 3,308,261.54	$ 1,230,781.18	$ 4,539,042.72
By Avg Enrollment (75%)	$ 13,617,128.17	$ 7,815,364.54	$ 5,801,763.62	$ 13,617,128.17
Total Instuctional Assessment	$ 18,156,170.89	$ 11,123,626.08	$ 7,032,544.81	$ 18,156,170.89
Non-Instructional Costs Apportionment				
FY27 Non Instructional Costs	$ 11,036,584.11			
By Avg EQV (25%)	2,759,146.03	2,010,991.58	748,154.45	2,759,146.03
By US Census Population (75%)	8,277,438.08	4,923,569.84	3,353,868.24	8,277,438.08
Total Non Instructional Assessment	11,036,584.11	6,934,561.42	4,102,022.69	11,036,584.11

Combined Assessment - FY27	**18,058,187.50**	**11,134,567.50**	**29,192,755.00**
	61.86%	**38.14%**	**100.00%**

Assessment Change - Percentage	0.44%	-0.44%

FY26 Operating Assessment	$ 17,476,612.74	$ 10,745,252.26	$ 28,221,865.00
FY27 Operating Assessment	18,058,187.50	11,134,567.50	29,192,755.00
Difference: Assessment Increase	**581,574.76**	**389,315.24**	**970,890.00**
% Increase	**3.33%**	**3.62%**	**3.44%**

FORMULA INPUTS - AVERAGE EQV, AVG ENROLLMENT & POPULATION

Latest Equalized Property Valuations (EQV) By Town

	FY-24	FY-25	FY-26	Average	
Manchester	$2,969,651,000	$2,969,651,000	$3,598,193,300	$3,179,165,100	72.88%
Essex	$1,081,249,700	$1,081,249,700	$1,385,759,900	$1,182,753,100	27.12%
Total	$4,050,900,700	$4,050,900,700	$4,983,953,200	$4,361,918,200	100.00%
Source:	FY-2022 EQV	FY-2022 EQV	FY-2024 EQV		
Published:	1/25/2023	1/25/2023	1/21/2025		

Student Enrollment By Town

	Oct. 1, 2023	Oct. 1, 2024	Oct. 1, 2025	Average	
Manchester	657	650	622	643	57.39%
Essex	496	477	459	477	42.61%
Total	1,153	1,127	1,081	1,120	100.00%

Town Population

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

Town Population

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

Staffing Report - Two Year	2025-2026 Staffing						2024-2025 Staffing					
	Essex	Memorial	Middle	High	District	Totals	Essex	Memorial	Middle	High	District	Totals
Teachers & Professional Staff												
General Education Content Teacher	12.00	14.00	15.60	29.40		71.00	12.00	13.00	15.00	30.00		70.00
General Education Specialist Teacher	3.5	4.15	5.5	3.5		16.65	3.65	4.00	5.30	5.10		18.05
Student Services Teachers	3.85	3.25	1.25	0.25		8.60	3.75	3.75	1.25	0.25		9.00
Special Education Teachers	4	13	9	5		31.00	4.00	12.00	9.00	5.00		30.00
SPED Team Chair	0.5	0.5	0.5	0.5		2.00	0.50	0.50	0.50	0.50		2.00
Therapists	0.6	1.8	1	0.4		3.80	0.27	1.80	1.17	0.57		3.80
Counselors & Psychologists	1.5	1.5	1.5	5.5		10.00	1.60	2.00	1.40	5.60		10.60
Nurse	1	1	0.5	0.5		3.00	1.00	1.00	0.50	0.50		3.00
	26.77	38.05	34.12	47.52		146.05	26.77	38.05	34.12	47.52	0.00	146.45
Teaching Assistants												
Special Education	6.00	16.00	6.00	7.00		35.00	6.00	16.00	6.00	7.00		35.00
General Education	2.50	2.50	0.50	1.50		7.00	2.50	2.50	0.50	1.50		7.00
	8.50	18.50	6.50	8.50		42.00	8.50	18.50	6.50	8.50	0.00	42.00
School Leadership & Admin Support												
Principal	1.00	1.00	1.00	1.00		4.00	1.00	1.00	1.00	1.00		4.00
Dean			1.00	1.00		2.00			1.00	1.00		2.00
Athletic Director				1.00		1.00				0.60		0.60
Administrative Assistants	1.00	1.00	1.00	2.50		5.50	1.00	1.00	1.00	2.50		5.50
	2.00	2.00	3.00	5.10		12.50	2.00	2.00	3.00	5.10	0.00	12.10
Districtwide Leadership & Support Staff												
Superintendent					1.00	1.00					1.00	1.00
Directors					3.00	3.00					3.00	3.00
Facilities					2.00	2.00					3.00	3.00
Business Office Professional Support					3.20	3.20					4.20	4.20
Technology					3.00	3.00					3.00	3.00
Administrative Assistants					2.50	2.50					2.50	2.50
					14.70	14.70					16.70	16.70
Staff Totals												
Total	**37.27**	**58.55**	**43.62**	**61.12**	**14.70**	**215.25**	**37.27**	**58.55**	**43.62**	**61.12**	**16.70**	**217.25**

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

2025-2026 Staffing Report Budget Crosswalk

Location of Position Types in Budget

Staffing Category	Operating Budget FTE	Grant/Rev Fund FTE	Total FTE	Operating Budget DESE Account Code	Grant/Rev Fund
Teachers & Professional Staff					
General Education Content Teacher	70.00		70.00	2305	
General Education Specialist Teacher	18.05		18.05	2305/2340	
Student Services Teachers	8.60		8.60	2305	
Special Education Teachers	25.25	4.75	30.00	2310	PreK Revolving/ Tuition-in Revolving
SPED Team Chair	2.00		2.00	2315	
Therapists	3.80		3.80	2320	
Counselors & Psychologists	10.60		10.60	2710 / 2800	
Nurse	3.00		3.00	3200	
Teachers & Professional Staff	141.30	4.75	146.05		
Teaching Assistants					
Special Education	25.00	10.00	35.00	2330	PreK Revolving / IDEA Grant/ Tuition-in
General Education	7.00		7.00	2330	
Teaching Assistants	32.00	10.00	42.00		
School Leadership & Admin Support					
Principal	4.00		4.00	2210	
Dean	2.00		2.00	2210	
Athletic Director	1.00		1.00	3510	
Administrative Assistants	5.50		5.50	2210	
School Leadership & Admin Support	12.50	0.00	12.50		
Districtwide Leadership & Support Staff					
Superintendent	1.00		1.00	1210	
Directors	3.00		3.00	1410/2110	
Facilities	2.00		2.00	4110/4220	
Business Office Professional Support	3.20		3.20	1410	
Technology	3.00		3.00	1450	
Administrative Assistants	2.25	0.25	2.50	1210/1410/2110	Facilities Revolving Account
Districtwide Leadership & Support Staff	14.45	0.25	14.70		
2025-2026 Staffing Totals	**200.25**	**15.00**	**215.25**		
Staffing Requests for 2026-2027	0.40	0.00	0.40		SLP Special Education
2026-2027 Requested Staffing Totals	**200.65**	**15.00**	**215.65**		

FY27 Capital Plan

Middle / High School

Position/Item	Cost	Funding Source			Priority	Rationale
		Small Cap Operating	EOY	Stabilization		
Small Cap - Operating Budget Annual Request						
HS/MS Fitness Room Equipment	$10,000	$10,000			High	*Replacement of Cardio Equipment*
Hot Water Issue Investigation HS/MS	$10,000	$10,000			High	*Hot water issue in cold water lines. Bring in plumber for one week to investigate and diagnose*
HS/MS Camera Addition/Replacement	$10,000	$10,000			High	*Addition of cameras where we do not have coverage and replacement of older cameras*
Student Chairs	$8,000	$8,000			High	
Auditorium White Curtain	$12,000	$12,000			Medium	
Large Cap - Multi Year Capital Plan						
Sound Amplification System	$20,000			$20,000	Medium	*Outfit the high school with sound amplification devices and sound panels for students with hearing impairments. Three year phase in plan.*
Carpeting: Learning Commons & Central Office	$75,000			$75,000	Medium	*Capital Plan FY27*
Carpeting: Auditorium	$32,500			$32,500	Medium	*Capital Plan FY27*
First Floor Wall panel replacements	$130,000			$130,000	Medium	*Capital Plan FY27*
Water Heater	$40,000			$40,000	Medium	*Capital Plan FY27*
Envelope repairs	$30,000			$30,000	Medium	*Capital Plan FY27*
Auditorium Sound System Upgrade	$90,000			$90,000	Medium	*Co-Funded by FOMEPA donation and funded system assessment implementation plan*
Field Lighting Upgrade & Timing System	$50,000			$50,000	Medium	*Capital Plan FY27*
Tennis Courts Resurfacing	$40,000			$40,000	High	*Capital Plan FY27*
Resurfacing MSHS Basketball Court	$40,000			$40,000	Medium	*Capital Plan FY27*
	$597,500	$50,000	$0	$547,500		

Essex Elementary School

Position/Item	Cost	Funding Source			Priority	Rationale
		Small Cap Operating	EOY	Stabilization		
Large Cap - Multi Year Capital Plan						
Paving: Play area, parking & driveway	$25,000			$25,000		
Hot water tank/boiler	$32,500			$32,500		
	$57,500	$0	$0	$57,500		

Memorial School

Position/Item	Cost	Funding Source			Priority	Rationale
		Small Cap Operating	EOY	Stabilization		
Large Cap - Multi Year Capital Plan						
Memorial School Shades	$25,000			$25,000	High	*Shades for main office, 2nd floor project room and side lights of all classrooms*
	$25,000	$0	$0	$25,000		
Total of FY27 Capital Expenditures	$680,000	$50,000	$0	$630,000		
		Small Cap Operating	EOY	Stabilization		

FY27 Capital Budget	FY26	FY27	Increase/ (Decrease) $	%
Principal on Long-term Debt	$2,455,000.00	$2,455,000.00	0.00	0.0%
Interest on Long-term Debt	$1,430,014.00	$1,330,013.00	(100,001.00)	-7.0%
Total Capital Debt Expense	$3,885,014.00	$3,785,013.00	(100,001.00)	-2.6%

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

FY27 Tentative Capital Assessments:	Manchester	Essex	Total
Long Term Debt	$2,526,700.64	1,245,562.80	3,772,263.44
Bond Anticipation Note Principal & Interest	$47,223.52	23,901.48	71,125.00
Total FY27 Proposed Capital Assessments	$2,573,924.16	$1,269,464.28	$3,843,388.44

PROJECT	
Middle School High School ($14.853M)	
Annual Debt Service	$1,194,987.50
Less: Bond Premium	$8,968.44
Amount Assessed to Towns	$1,186,019.06
Payments scheduled through	FY 2033
Town	**Assessment Amount**
Manchester	$796,096.37
Essex	$389,922.69

PROJECT	
Middle School High School ($2.155M)	
Annual Debt Service	$252,250.00
Less: Bond Premium	$4,080.62
Amount Assessed to Towns	$248,169.38
Payments scheduled through	FY2030
Town	**Assessment Amount**
Manchester	$166,125.42
Essex	$82,043.96

PROJECT	
Memorial Elementary School ($32M)	
Annual Debt Service	$2,101,500.00
Payments scheduled through	FY 2049
Town	**Assessment Amount**
Manchester	$1,406,812.43
Essex	$694,687.57

PROJECT	
Memorial Elementary School ($3.23M)	
Annual Debt Service	$236,575.00
Payments scheduled through	FY 2042
Town	**Assessment Amount**
Manchester	$157,666.42
Essex	$78,908.58

PROJECT	
Memorial Elementary School $650,000 BAN	
BAN (Short-term Borrowing)	
Town	**Assessment Amount**
Manchester	$47,223.52
Essex	$23,901.48

** Anticipate payoff of Bond Anticipation Note in FY27*

Reserves & OPEB Trust

Fund		Beginning Balance	Revenue	Expenditure	Ending Balance	Notes
Excess & Deficiency						
E&D - estimated certified balance as of 7/1/24		$1,376,570				
	Use: Funding for FY26 Budget			-$600,000		
Ending Balance 6/30/2025					$776,570	*Any balance unused will roll into the following year for certification*
	Replenishment as of 6/30/25		$423,362			*FY25 Year-end Close (6/30/25 balance $1,199,932)*
	Use: Funding for FY27 Budget			-$600,000		*Amount of E&D used in FY27 Budget*
Projected Ending Balance 6/30/26					$599,932	*Projected for 6/30/2026*
Stabilization Fund						
Stabilization Fund - Beginning Balance as of 7/1/24		$1,503,756				
	Interest Earnings FY25		$69,320			
	Use: Feasibility Study Essex Elementary			-$500,000		
Ending Balance 6/30/25 - Beginning Balance 7/1/25					$1,073,076	*Any balance unused will roll into the following year*
	Interest Earnings FY26		$50,000			
	Use: Network Switch, approved in FY25			-$66,970		
	Use: Heat Recovery Wheel, approved in FY25			-$101,902		
	Use: TBD for FY26					
Projected Ending Balance 6/30/2026					$954,204	*Projected for 6/30/2026*
Total Reserve Balances					$1,554,136	*Projected for 6/30/2026*

Fund		Beginning Balance	Revenue	Expenditure	Ending Balance	Notes
OPEB Trust						
OPEB Fund - Beginning Balance 7/1/24		$5,961,695				*OPEB unfunded liability balance as of 7/1/24 is $21.7 million*
	Net Investment Earnings FY25		$582,954			
	District Contribution		$546,941			
Ending Balance 6/30/25 - Beginning Balance 7/1/25					$7,091,590	
	District Contribution Carry-over for FY25		$150,000			
	Net Investment Earnings FY26 - estimated		$600,000			
	District Contribution FY26 - estimated		$762,000			
Projected Ending Balance 6/30/26					$8,603,590	*Projected for 6/30/2026*
Total OPEB Trust					$8,603,590	*Projected for 6/30/2026*

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	SPED Tuition In	SPED Out of District (Resident)	Resident Total	Resident Growth
2008-09	19	100	106	97	98	106	115	113	106	107	107	109	102	97	1,382	1.6%	142	14		26	1,266	4.5%
2009-10	40	109	101	110	104	100	107	122	116	109	117	110	110	102	1,457	5.4%	125	13		25	1,357	7.2%
2010-11	34	110	116	115	116	108	108	110	127	113	123	113	116	109	1,518	4.2%	121	10		21	1,418	4.5%
2011-12	35	99	112	124	122	122	113	109	118	125	121	126	110	113	1,549	2.0%	111	8		23	1,461	3.0%
2012-13	26	106	108	116	129	126	126	117	112	116	125	125	116	114	1,562	0.8%	96	9		21	1,487	1.8%
2013-14	20	99	115	109	113	130	130	126	119	110	118	116	115	112	1,532	-1.9%	80	12		29	1,481	-0.4%
2014-15	19	81	108	117	116	117	133	132	124	120	101	111	115	113	1,507	-1.6%	74	10		24	1,457	-1.6%
2015-16	17	62	84	106	119	115	121	133	132	119	111	99	108	115	1,441	-4.4%	71	10		24	1,394	-4.3%
2016-17	12	70	67	88	112	122	115	124	132	131	115	103	98	109	1,398	-3.0%	66	90		17	1,349	-3.2%
2017-18	11	76	81	73	92	115	123	117	124	130	131	114	100	98	1,385	-0.9%	64	11		20	1,341	-0.6%
2018-19	10	74	82	85	80	98	118	127	113	127	129	123	113	107	1,386	0.1%	52	14		18	1,352	0.8%
2019-20	12	83	75	86	91	79	103	118	128	111	124	127	121	110	1,368	-1.3%	51	15		21	1,338	-1.0%
2020-21	12	56	78	72	84	86	73	102	113	128	96	116	123	123	1,262	-7.7%	38	16		20	1,244	-7.0%
2021-22	20	66	82	83	82	88	96	77	97	109	113	93	121	123	1,250	-1.0%	47	14		22	1,225	-1.5%
2022-23	33	73	74	84	86	81	91	99	80	104	93	114	86	123	1,221	-2.3%	63	12		17	1,175	-4.1%
2023-24	37	76	78	77	87	90	81	93	98	83	106	92	112	89	1,199	-1.8%	64	10	4	22	1,153	-1.9%
2024-25	39	67	78	82	74	87	92	85	97	97	86	105	89	112	1,190	-0.8%	76	14	5	18	1,127	-2.3%
2025-26	38	65	70	81	89	73	89	96	84	98	93	86	106	88	1,156	-2.9%	86	12	4	15	1,081	-4.1%

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

Enrollment As of October 1, 2025

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	38	35	45	44	54	38	51									305
Essex	0	30	25	37	35	35	38									200
Middle School								96	84	98						278
MERHS											93	86	106	88		373
Total Students	**38**	**65**	**70**	**81**	**89**	**73**	**89**	**96**	**84**	**98**	**93**	**86**	**106**	**88**	**0**	**1,156**
Sub-Total: Resident Students																
Manchester Resident	25	32	44	41	49	36	40	45	41	49	54	42	59	54	0	611
Essex Resident	13	31	26	37	38	33	42	44	31	37	28	27	37	31	0	455
Total Resident Students	**38**	**63**	**70**	**78**	**87**	**69**	**82**	**89**	**72**	**86**	**82**	**69**	**96**	**85**	**0**	**1,066**
Sub-Total: School Choice Students																
Memorial	0	1	0	1	2	1	6									11
Essex	0	1	0	1	0	3	1									6
Middle School								7	12	12						31
MERHS											11	16	9	2		38
Total School Choice	**0**	**2**	**0**	**2**	**2**	**4**	**7**	**7**	**12**	**12**	**11**	**16**	**9**	**2**	**0**	**86**
Sub-Total: Enrolled Tuition-In from Other Districts (Special Ed. In-District Programs)																
Memorial	0	0	0	1	0	0	0									1
Essex	0	0	0	0	0	0	0									0
Middle School								0	0	0						0
MERHS											0	1	1	1	0	3
Total Enrolled Tuition-In	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1**	**1**	**1**	**0**	**4**
Total Enrolled	**38**	**65**	**70**	**81**	**89**	**73**	**89**	**96**	**84**	**98**	**93**	**86**	**106**	**88**	**0**	**1,156**
Special Education																
Students In-District	*11*	*6*	*14*	*13*	*19*	*15*	*17*	*21*	*11*	*26*	*12*	*14*	*12*	*11*		202
Special Education Out of District																0
Manchester		1						1	1	1	1	3	1	1	1	11
Essex								1			1				2	4
School Choice					1						2					3
Total Special Ed Out of District	**0**	**1**	**0**	**0**	**1**	**0**	**0**	**2**	**1**	**1**	**4**	**3**	**1**	**1**	**3**	**18**
Students by School	**Pre-K**	**K**	**Gr 1**	**Gr 2**	**Gr 3**	**Gr 4**	**Gr 5**	**Gr 6**	**Gr 7**	**Gr 8**	**Gr 9**	**Gr 10**	**Gr 11**	**Gr 12**	**PG**	**Total**

	In-District		SPED Tuition Out		Total
Manchester	611	+	11	=	622
Essex	455	+	4	=	459
School Choice	86	+	3	=	89
Special Ed Tuition-In from Other Districts	4	+	0	=	4
Total	**1,156**		**18**		**1,174**