



Manchester Essex Regional School District FY27













Manchester Essex Regional School District

School Committee 2025-2026

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Manchester Essex Regional School District
Fiscal Year 2027 Budget
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The mission of the Manchester Essex Regional School District (MERSD) is to provide a high-quality, comprehensive, student-centered educational experience that prepares them for a post-secondary educational or service experience, a career, and life as an engaged member of society.

Dear MERSD Community,

The Manchester Essex Regional School District's FY27 Budget reflects a continued commitment to maintaining a high-quality educational program while advancing the priorities outlined in our Strategic Plan and District Improvement Plan.

The proposed FY27 operating budget of $33,737,241 represents a 3.50% increase over FY26 and reflects a level-services budget that preserves current programming, staffing, and student supports while advancing District priorities. This approach maintains current class sizes, staffing levels, and core programming across the district.

The FY27 Budget is aligned with MERSD's focus on strengthening teaching and learning, supporting student well-being, and ensuring access to meaningful educational experiences. As reflected in our Annual Report, the District has made steady progress in strengthening curriculum alignment, expanding student supports, and investing in professional learning. This budget is designed to sustain that progress while responding to ongoing cost pressures, particularly in employee benefits and special education services, and maintaining long-term financial stability.

The FY27 Budget reflects a disciplined approach to resource allocation and builds on several years of deliberate financial management. MERSD has maintained steady and predictable budget growth while using available financial tools, including the use of excess and deficiency reserves, to manage cost pressures and avoid reductions to programs and staffing whenever possible.

The budget is developed through a structured process in which required obligations are addressed first and investments are evaluated based on their impact on instruction and student outcomes. Within this framework, the FY27 budget maintains current service levels while incorporating cost containment strategies to manage known financial pressures.

For additional information on the FY27 budget development process, including assumptions, timelines, and supporting materials, please visit MERSD's budget webpage.

Looking Ahead

The FY27 Budget represents a balanced plan that maintains the strength of our current program while positioning the District to respond to future needs.

As we move forward, we remain focused on sustaining program quality, managing ongoing cost pressures, and aligning resources with our long-term priorities.

In addition, MERSD continues to advance the Essex Elementary School Building Project through the Massachusetts School Building Authority feasibility study process. The project is currently evaluating renovation, renovation and addition, and new construction options on the existing site. The goal is to identify a Preferred Schematic Design in Spring 2026, with a community vote on project funding anticipated in November 2026, pending MSBA approval. For more information, including meeting materials and project updates, please visit the Essex Elementary School Building Project webpage.

This work is made possible through the continued partnership of the Manchester and Essex communities. We are grateful for your ongoing investment in our schools and in the success of our students.

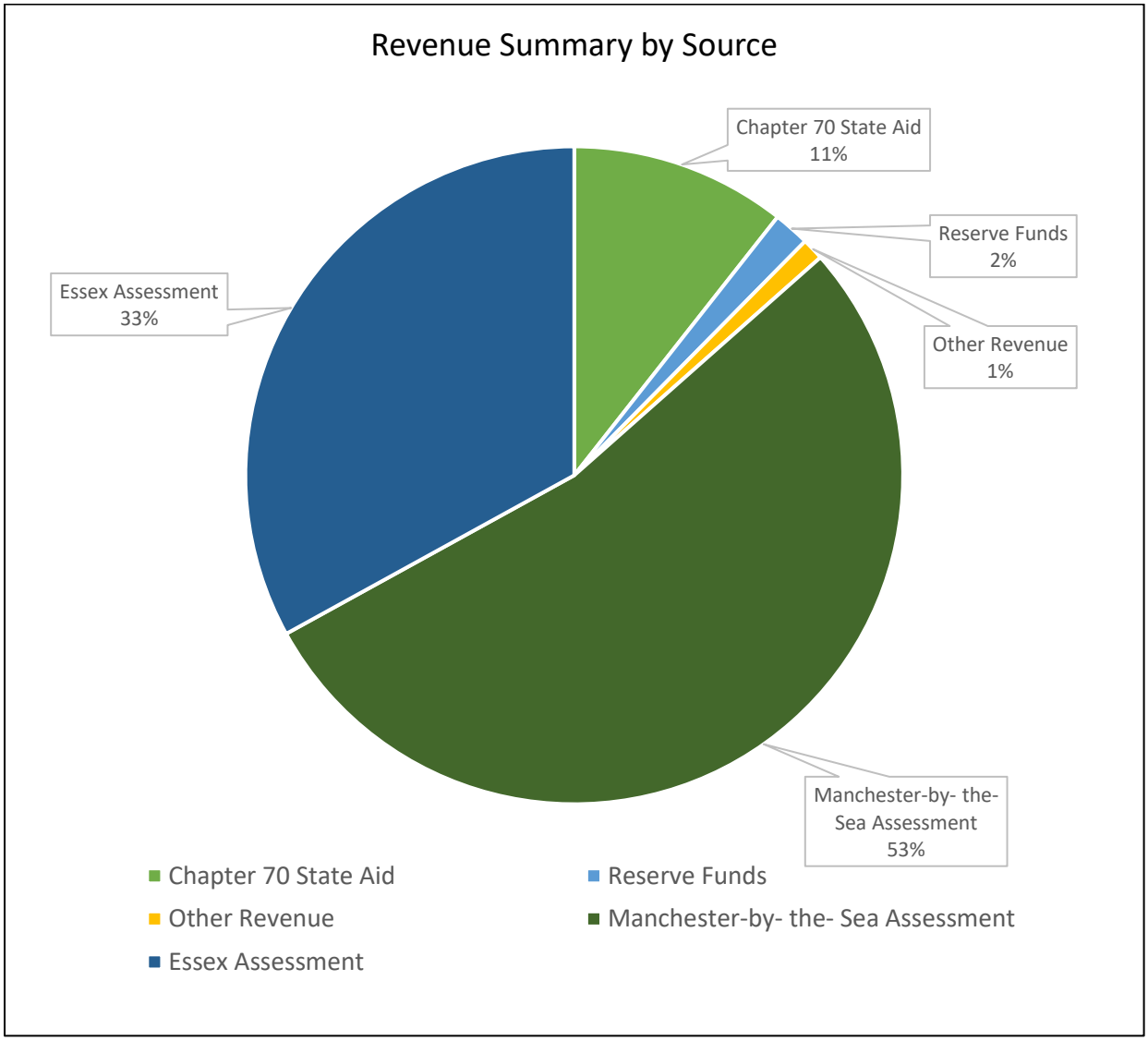
On behalf of the faculty and staff of MERSD, thank you for your continued support.

Sincerely,

Pam Beaudoin
Superintendent

Revenue

The primary source of funding for the Manchester Essex Regional School District (MERSD) is through assessments to our member communities.



Revenue Summary					
				FY26 to FY27	
	FY25 Budget	FY26 Budget	FY27 Budget	$ Change	% Change
Total Operating Budget	$ 30,130,522	$ 32,597,141	$ 33,737,241	$ 1,140,100	3.50%
School Choice Sending Assessment*	$ 100,000	(included above) *	(included above) *	$ -	
	$ 30,230,522	$ 32,597,141	$ 33,737,241	$ 1,140,100	3.50%
Revenue (Other than Assessments)					
Chapter 70 State Aid	$ 3,266,738	$ 3,414,286	$ 3,580,486	$ 166,200	4.87%
Regional Transportation Reimbursement	$ 235,000	$ 210,000	$ 210,000	$ -	0.00%
Medicaid Reimbursement	$ 80,000	$ 80,000	$ 80,000	$ -	0.00%
Bank Interest	$ 40,000	$ 47,000	$ 50,000	$ 3,000	6.38%
Parking/Transportation Fees	$ 29,500	$ 24,000	$ 24,000	$ -	0.00%
Reserve Funds	$ 350,000	$ 600,000	$ 600,000	$ -	0.00%
Total Other Revenue	$ 4,001,238	$ 4,375,286	$ 4,544,486	$ 169,200	3.87%
Operating Assessments					
Manchester by the Sea	$ 16,339,528	$ 17,476,613	$ 18,058,187	$ 581,574	3.33%
Essex	$ 9,889,756	$ 10,745,242	$ 11,134,568	$ 389,326	3.62%
Total Operating Assessments	$ 26,229,284	$ 28,221,855	$ 29,192,755	$ 970,900	3.44%
Total Operating Revenue	$ 30,230,522	$ 32,597,141	$ 33,737,241	$ 1,140,100	3.50%

**The School Choice Sending Assessment was previously reflected as a negative revenue. This has been adjusted to be recorded as a budgeted appropriation beginning with FY26 in accordance with DOR/DESE guidance.*

State Aid

State Aid is the largest source of revenue other than assessments to Manchester and Essex. State Aid includes Chapter 70 and Regional Transportation Aid. The school district is eligible for only minimum annual increases in Chapter 70 revenue. We are estimating an increase of 4.8% or $166,200 in FY27 for Chapter 70 revenue. Our regional transportation reimbursement is estimated to remain unchanged for FY27. MERSD had consolidated bus routes a few years ago, which led to budget savings, but also reduced the amount of reimbursement from the state.

Offset funding available from the School Choice program is budgeted at $500,000 for FY27. School Choice enrollment is down from a high of 150 School Choice students in 2008. MERSD has since focused on aligning staffing levels with resident enrollment and opted for new School Choice students only where class sizes were below benchmarks. School Choice funds are accounted for outside of the general fund. However, they are used to offset operating costs, most notably health insurance, reducing the overall reliance on local assessments.

Assessments

After the final budget is approved by the School Committee, the amount of the budget less any offset or other funding sources is determined. The budget amount is further reduced by projected revenues, such as State Aid and other smaller revenues that are generated from our operations.

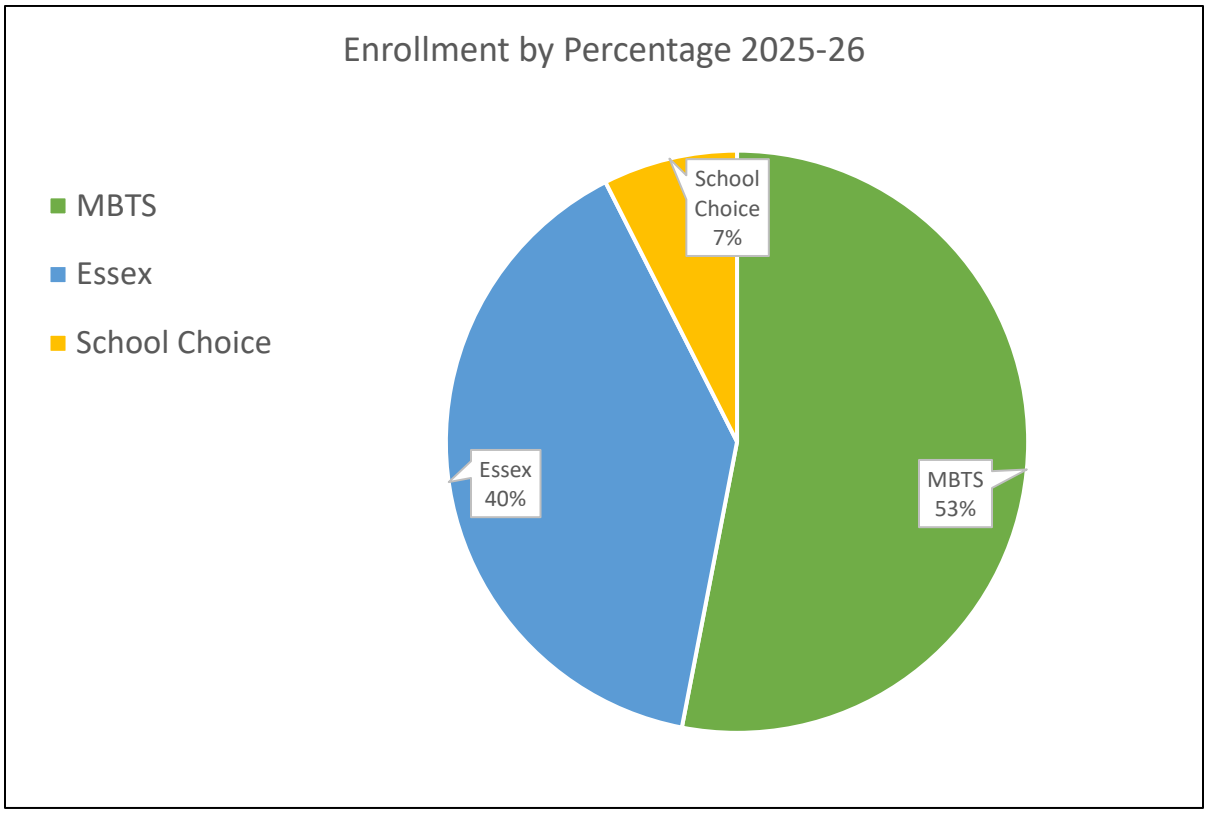
The remaining budget amount is the basis for what is assessed to our member communities. The assessment is calculated through a formula that is determined by our regional agreement. This

formula takes into consideration each town's student enrollment, equalized valuation (EQV), and population. This calculation determines the amount of the apportioned share of the budget to be funded for each of our member communities.

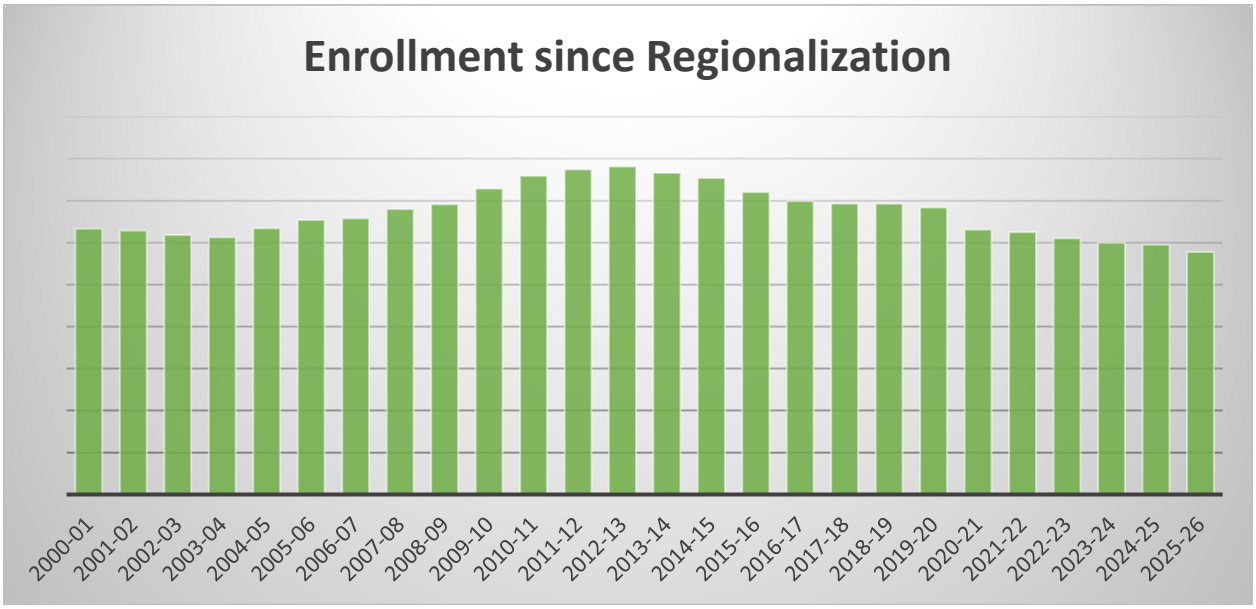
Over the past few years, the percentage of students from Manchester has declined more quickly than in Essex. As a result, the assessment for Essex in FY27 will increase by a higher percentage (3.62%) than that of Manchester (3.44%), in accordance with the Regional Agreement formula. MERSD's operating budget for Fiscal Year 2027 (FY27) is $33,737,241 which represents an increase of $1,140,100 or 3.50% over FY26.

Enrollment

MERSD's resident enrollment has declined 26% from a high of 1,563 students in the 2012-2013 school year to 1,156 students in the 2025-26 school year. This decline has led to some enrollment-related staffing reductions, cost savings, and resources to offset growth in other areas of the budget.



Enrollment Breakdown	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Enrollment	1,563	1,532	1,507	1,441	1,398	1,385	1,386	1,368	1,283	1,273	1,223	1,190	1,156
MBTS	58%	58%	58%	59%	60%	59%	59%	59%	59%	57%	54%	54%	53%
Essex	36%	37%	37%	36%	35%	37%	37%	37%	38%	40%	41%	40%	39%
School Choice	6%	5%	5%	5%	5%	4%	4%	4%	3%	4%	5%	6%	7%
Total Enrollment	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%



Enrollment As of October 1, 2025

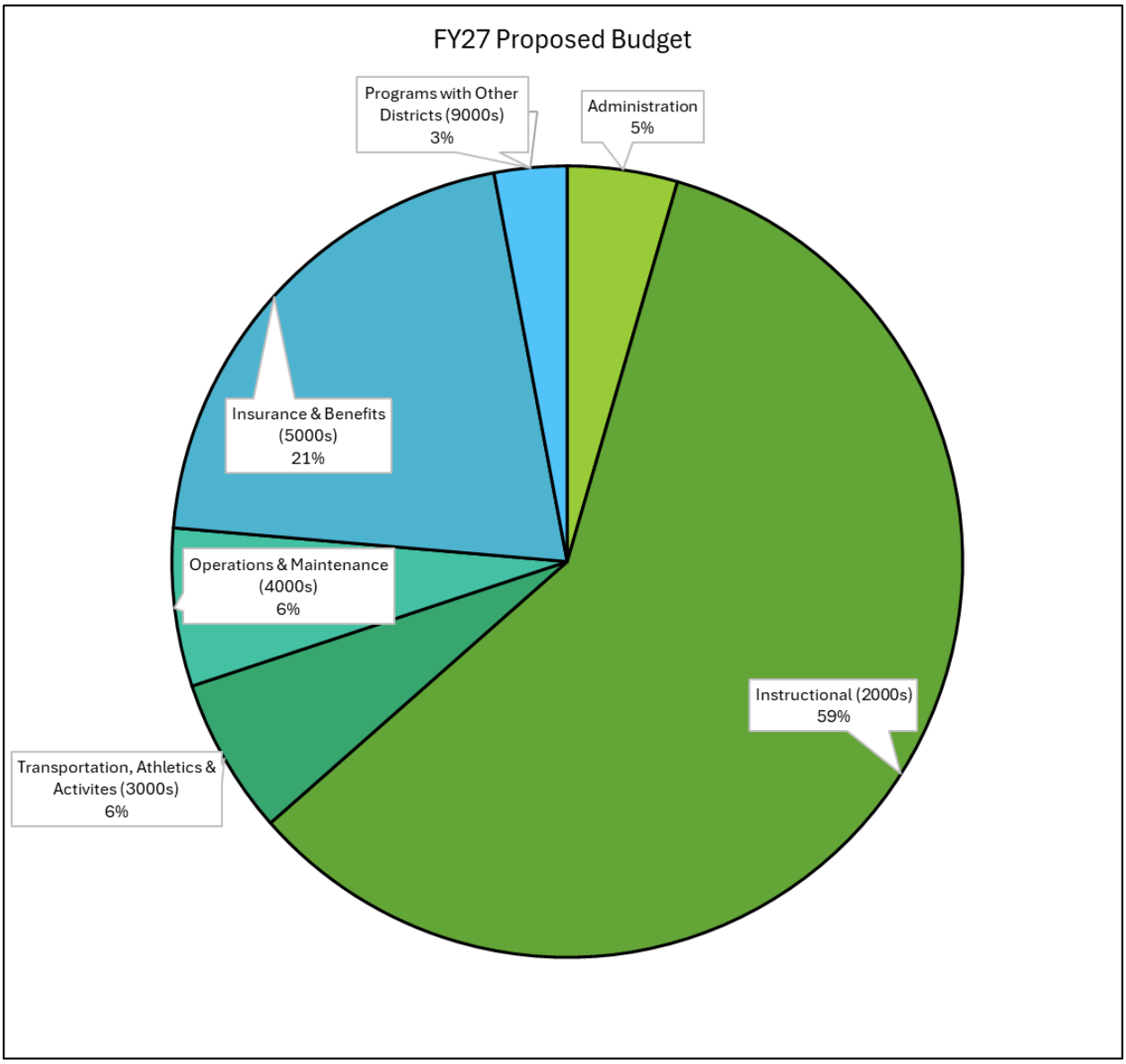
Students by School	Pre-K	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	PG	Total
Memorial	38	35	45	44	54	38	51									305
Essex	0	30	25	37	35	35	38									200
Middle School								96	84	98						278
MERHS											93	86	106	88		373
Total Students	**38**	**65**	**70**	**81**	**89**	**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**

Operating Budget

The operating budget is organized into the following major categories:

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%**



Administration includes district-wide expenses such as professional and support staff salaries, supplies and materials for the School Committee, Superintendent, Business Office, dues, legal services, and administrative technology.

Transportation, Athletics & Activities includes regular big bus transportation, transportation for students placed out of district for special education, athletic team transportation and student after-school activities. Costs include support salaries, contracted services, and supplies.

Programs with Other Districts is the cost of sending students from the district to programs outside of the district (OOD), typically for special education students attending placements in other districts or in private or collaborative schools. This line within the budget is offset by DESE's Circuit Breaker program which reimburses a portion of high-cost placements. The Commonwealth of Massachusetts sets tuition rates for private school out of district OOD programs.

Operations and Maintenance include the cost of custodial services, utilities, building and grounds maintenance, and minor capital improvements. Costs include salaries, contracted services, natural gas, electricity, telephone, and equipment.

Instructional Services are direct costs of teaching students: salaries for teachers, principals, guidance counselors, psychologists, and classroom assistants, plus the costs of textbooks, curriculum materials, professional development, stipends, contracted services, computer hardware, educational software, instructional equipment, dues, subscriptions, and testing materials.

The 2027 budget includes a 2.5% cost-of-living adjustment for teachers, consistent with the past 5 years, in addition to contractually obligated "step increases," for additional years of service within the first 15 years. Step increases are typically 3.25%.

Insurance & OPEB Trust are retirement and insurance programs, including contributions to employees retirement systems, Medicare, unemployment insurance, health insurance, other Post-Employment Benefits (OPEB), workers compensation, and property insurance. MERSD continues to benefit from its multi-year plan to reduce long-term OPEB liabilities. These contributions are funded entirely by savings from an agreement with the Manchester Essex Teachers Association (META) to migrate employees to less costly plans. The District's OPEB funds are invested with the Pension Reserve Investment Management (PRIM) Board, the same entity that manages the Massachusetts Teachers Retirement System (MTRS) and Essex Regional Retirement System (ERRS). These returns lessen the contribution required from MERSD to meet its future obligations.

MERSD 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 & Stipen	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%**

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%**

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		$91,900	$1,500	1.7%
2210	Administrative Expenses		$14,750		$14,750	$0	0.0%
2357	Professional Development		$0		$0	$0	0.0%
2451	Instructional Technology		$51,354		$53,454	$2,100	4.1%
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%**

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 Chai	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		$49,300	($500)	-1.0%
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		$91,598	$0	0.0%
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%
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-Instructional 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%**

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**		

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.*

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		

Capital Budget

In addition to the Operating Budget, MERSD also has an annual Capital Budget comprised of debt payments for capital items. These costs are excluded from the limitations of Proposition 2 ½ as approved by voters in both Towns at the time of the respective projects. These costs are assessed as separate capital assessments to our member towns based on formulas in the Regional Agreement. The formula is based 50% on the EQV or equalized valuation of each town and the other 50% is based on the population of each town based on the most recent U.S. Census.

Middle School High School
In 2006, voters authorized borrowing of up to $49 million to fund construction of the new Middle School High School (MSHS). The final cost to taxpayers was $32 million as grants from the Massachusetts School Building Authority (MSBA) of $17 million funded approximately 35% of the project budget. This contribution, combined with more favorable borrowing rates, resulted in a tax impact that is about half of what was predicted when the debt exclusion was voted. In 2017 and again in 2020, MERSD used its strong bond rating (AA+ according to S&P, one step below the highest possible AAA rating) to refinance its debt, saving taxpayers an additional $2 million over the remaining life of the bonds.

Manchester Memorial Elementary School
In the fall of 2018, voters approved a $52 million project budget for the replacement of Manchester Memorial Elementary School (MMES), with an estimated reimbursement from MSBA of $12 million. In 2019, MERSD raised $35 million of this total, followed by $3.5 million in 2021, with bonds to be repaid over 30 and 20 years, respectively. At the current time there is one bond anticipation note that will need to be repaid once the project is formally closed out by the Massachusetts School Building Authority and final reimbursement for the project is received.

FY27 Capital Budget	FY26	FY27	Increase/ (Decrease) $	Increase/ (Decrease) %
Principal on Long-term Debt	$2,455,000.00	$2,455,000.00	0.00	0.0%
Interest on Long-term Debt	$1,443,062.00	$1,330,312.00	(112,750.00)	-7.8%
BAN Principal & Interest	$65,000.00	$71,125.00	6,125.00	9.4%
Total Capital Debt Expense	$3,963,062.00	$3,856,437.00	(106,625.00)	-2.7%
Less: Bond Premium Applied	-$13,049.00	-$13,049.00	0.00	0.0%
Net Capital Debt Expense	$3,950,013.00	$3,843,388.00	-$106,625.00	-2.7%

FY27 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

Manchester Essex Regional School District

FY27 Capital Budget

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	$ Increase/ (Decrease)	%
REVENUE									
Manchester (Capital Budget)	$2,926,954	$2,851,524	$3,007,431	$2,787,440	$2,720,907	$2,645,382	$2,573,924	($71,458)	-2.6%
Essex (Capital Budget)	$1,442,096	$1,405,292	$1,483,892	$1,374,531	$1,341,856	$1,304,631	$1,269,464	($35,167)	-2.6%
Total Assessments:	**$4,369,050**	**$4,256,815**	**$4,491,323**	**$4,161,971**	**$4,062,763**	**$3,950,013**	**$3,843,388**	**($106,625)**	**-2.7%**
Premium from Sale of BANS		$11,752							
Premium from Sale of Bonds	$398,345	$361,922	$0	$0	$0	$0		$0	0.0%
Reserve for Reduction of Future Debt	$15,272	$15,272	$15,272	$13,049	$13,049	$13,049	$13,049	$0	0.0%
Total Other Financing Sources:	**$413,617**	**$388,946**	**$15,272**	**$13,049**	**$13,049**	**$13,049**	**$13,049**	**($0)**	**0.0%**
TOTAL REVENUE	**$4,782,667**	**$4,645,761**	**$4,506,596**	**$4,175,020**	**$4,075,812**	**$3,963,062**	**$3,856,437**	**($106,625)**	**-2.7%**
EXPENSES									
Long Term Debt Principal	$2,535,000	$2,485,000	$2,650,000	$2,455,000	$2,455,000	$2,455,000	$2,455,000	$0	0.0%
Long Term Debt Interest	$1,848,602	$1,787,088	$1,830,668	$1,668,563	$1,555,812	$1,443,062	$1,330,312	($112,750)	-6.8%
BAN Principal & Interest			$25,928	$51,457	$65,000	$65,000	$71,125	$6,125	11.9%
Other	$53,345		$0		$0	$0	$0	$0	0.0%
TOTAL EXPENSE	**$4,436,947**	**$4,368,951**	**$4,506,596**	**$4,175,020**	**$4,075,812**	**$3,963,062**	**$3,856,437**	**($106,625)**	**-2.7%**

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*

Manchester Essex Regional School District

District Grants: FY26 Current Grants / FY27 Projections

The summary below shows current 2025-2026 (FY26) Federal and State Grants. The budget is developed on the assumption that current grants are again awarded to the district at similar funding levels.

For all personnel costs, we assume level funding within all grants. Grants change from year to year, and therefore it is the non-personnel lines that are adjusted to balance to the final grant rewards that are not made until the beginning of the new fiscal year. Included with the overall approved grant budget you'll find a brief description of each grant, including the purpose of the funding and funding source.

Grant: **Federal IDEA Entitlement *(#240)***		
Line	***Budget***	***Grant Description***
Administrators	$ -	The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs. Funds available are intended to serve eligible students with special education services and activities deemed essential for students' success in school. Services and activities supported by this grant for students ages 3 through 21 must ensure compliance with state special education laws and regulations and the Individuals with Disabilities Education Act - 2004 (IDEA-2004).
Professional Salaries	$ 6,500	
Support Salaries	$ 225,993	
Contracted Services	$ 82,857	
Supplies	$ 5,000	
Travel	$ -	
Fringe Benefits	$ -	
Grant Total:	**$ 320,350**	

Grant: **Early Childhood Entitlement (#262)**		
Line	***Budget***	***Grant Description***
Administrators	$ 6,948	The Early Childhood Special Education Allocation (ECSE) Grant provided funds to school districts and charter school districts to build capacity and to ensure that eligible 3, 4, and 5 year-old children with disabilities are appropriately identified as eligible for special education and receive developmentally appropriate special education and related services designed to meet their individual needs in accordance with the Individuals with Disabilities Education Act - 2004 (IDEA-2004) and Massachusetts Special Education laws and regulations. Early Childhood Special Education Allocation Grant (Fund Code 262) funds are awarded to public school districts with approved program plans for special education.
Professional Salaries	$ -	
Support Salaries	$ -	
Contracted Services	$ -	
Travel	$ -	
Supplies	$ 1,580	
Fringe Benefits	$ 625	
Grant Total:	**$ 9,153**	

Grant: **Federal Title I Entitlement *(#305)***			
Line	***Budget***		***Grant Description***
Administration	$	3,500	Title I, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to help low-achieving students in high-poverty schools meet the state's academic standards. The Title I, Part A grant program also supports implementation of Massachusetts' District Standards and Indicators and the state's high priority strategies for increasing student achievement; in so doing the program serves to strengthen the capacity of school districts to educate the Commonwealth's neediest children. A district is eligible to receive funds based on criteria established by the United States Department of Education (ED).
Professional Salaries	$	-	
Support Salaries	$	48,600	
Contracted Services	$	717	
Travel	$	-	
Supplies	$	1,700	
Fringe Benefits	$	-	
Grant Total:	**$**	**54,517**	

Grant: **Federal Title IIA Improving Ed. Quality *(#140)***			
Line	***Budget***		***Grant Description***
Administrators	$	-	The purpose of this federal grant program is to increase student achievement through comprehensive district initiatives that focus on the preparation, training, recruitment, and retention of effective educators. The goal is to improve the overall effectiveness of all educators, making those activities that focus on educator effectiveness a high priority. After conducting a needs assessment, districts may implement activities that have been based on a review of scientifically based research and address their needs in the areas of professional development, recruitment, preparation, and support.
Professional Salaries	$	19,500	
Support Salaries	$	-	
Contracted Services	$	-	
Travel	$	-	
Supplies	$	1,773	
Fringe Benefits	$	-	
Grant Total:	**$**	**21,273**	

Grant: **Federal Title IV Student Support and Academic Enrichment (#309)**			
Line	***Budget***		***Grant Description***
Administrators	$	-	TitleIV, Part A of the federal Elementary and Secondary Education Act (ESEA), provides supplemental resources to local school districts to build capacity and ensure that all students have access to a high quality educational experience.
Professional Salaries	$	-	
Support Salaries	$	-	
Contracted Services	$	10,000	
Travel	$	-	
Supplies/Materials	$	-	
Fringe Benefits	$	-	
Grant Total:	**$**	**10,000**	

Manchester Essex Regional School District

Revolving Accounts Summary

The summary below shows projected revenues and expenses for each district Revolving Account, in addition to a brief description of the statutory authority by which the School Committee has established these accounts. Revolving accounts are for use with programs that generate revenues that are then used to offset that or other district wide programming. This is reflective of current accounts with their beginning balances as of **7/1/2025** along with projected ending balances as of **6/30/2026** (end of this fiscal year), which would be available for use if the estimated projections are accurate.

Account:* School Lunch *(#700)

Description	*Budget Amount*	*Description*
Beginning Balance	$ 48,785	This account, established under the authority of Chapter 548 of the Acts of 1948 is used for the operation of the Food Services program. All revenues, including lunch sales, Federal subsidies, and State subsidies are deposited into this account. All costs for our outsourced food service operations are paid out of this fund. Kitchen equipment repair and maintenance costs are also being charged to this fund.
Receipts	$ 603,000	
Contracted Services	$ (595,000)	
Equipment & Maintenance Costs	$ (12,000)	
Projected End of Year Balance:	$ 44,785	

Account:* School Choice *(#120)

Description	*Budget Amount*	*Description*
Beginning Balance	$ 276,575	This account, established under the authority of MGL Chapter 71, § 12B, is the depository for all receipts from the State for students attending the district through the School Choice program. Expenditures from this account are unrestricted. The funds are used to support health insurance costs and cover the costs of out of district costs associated with the School Choice program. The beginning balance is due to a large reimbursement being received on June 30th of each year. This receipt is applied to the following years costs as this is a cyclical timing issue that occurs each year.
Revenues	$ 1,050,000	
Health Insurance Offset	$ (500,000)	
Out of District Tuitions & Transportation	$ (650,000)	
Other	$ -	
Projected End of Year Balance:	$ 176,575	

Account:* Preschool Tuition *(#480)

Description	*Budget Amount*	*Description*
Beginning Balance	$ 1,957	This account, established under the authority of MGL Chapter 71, § 26C, is the depository for all receipts from Tuitions for the District wide Preschool programs. Expenditures from this account are restricted to use for this program alone. Spending is primarily for salaries and detailed by category and line to the left. There are some supplies for the program purchased through this account.
Receipts	$ 300,000	
Professional Salaries	$ (238,719)	
Paraprofessionals Salaries	$ (71,409)	
Supplies & Materials	$ (6,500)	
	$ -	
Projected End of Year Balance:	$ (14,671)	

Account: **School Building Use *(#465)***		
Description	***Budget Amount***	***Description***
Beginning Balance	$ 304,154	This account, established under the authority of MGL Chapter 71, § 71E, is the depository for all receipts from groups and individuals who rent district facilities for non-district use. Use is restricted to maintenance and improvement of district facilities. Salaries for custodial coverage for rental events are paid for and budgeted from this fund. This fund will be used to meet some small facilities capital needs.
Receipts	$ 50,000	
Expenditures (custodial OT)	$ (42,000)	
Expenditures (capital)	$ (50,000)	
	$ -	
	$ -	
Projected End of Year Balance:	$ 262,154	

Account: **Athletic User Fees *(#410)***		
Description	***Budget Amount***	***Description***
Beginning Balance	$ 11,887	This account, established under the authority of MGL Chapter 71, § 47, is the depository for all funds collected via student fees for Athletics. Funds are available for general use, but are used entirely towards Athletics. This fund also houses the funds raised by the sponsorship banner program implemented in 2024. This program is intended to fund small capital needs of the athletics program.
Receipts	$ 269,000	
Contract Services	$ (60,000)	
Transportation	$ (127,000)	
Supplies & Materials	$ (60,000)	
Rentals (Sailboats, Pool, etc.)	$ (20,000)	
Reserve for Banner Income Projects	$ (13,000)	
	$ -	
Projected End of Year Balance:	$ 887	

Account: **Special Education Tuition-In *(#130)***		
Description	***Budget Amount***	***Description***
Beginning Balance	$ 264,575	This account, established under the authority of MGL Chapter 71, § 71F, is the depository for all receipts from non-resident students attending a district specialized program. Funds are restricted to the operating costs of the Special Education program, and are currently used to offset other tuitioned out students.
Receipts	$ 258,309	
Expenditures (Out of District Tuitions)	$ (260,000)	
	$ -	
	$ -	
	$ -	
	$ -	
Projected End of Year Balance:	$ 262,884	

Appendix: Supplemental Information

MERSD at a Glance

District Overview

Enrollment:

- Total Students = 1,174
  - Resident Population = 1,081
  - Tuition-In = 4
  - School Choice-In = 86
  - School Choice In-Out of District = 3

Per Pupil Expenditure: **

- MERSD Per Pupil Expenditure = $27,395
- State Avg. Per Pupil Expenditure = $23,165

*** based on most recent DESE data from 2024*

Active Faculty & Staff (from all funding sources):

- Teacher & Professional Staff = 146.45
- Other Support Staff = 42
- 12 Month Administrative, Clerical & Plant = 12.10
- Districtwide Leadership & Support Staff = 16.7

Average Teacher's Salary: ***

- Average MERSD Teacher Salary = $98,900
- Average State Teacher Salary = $91,014

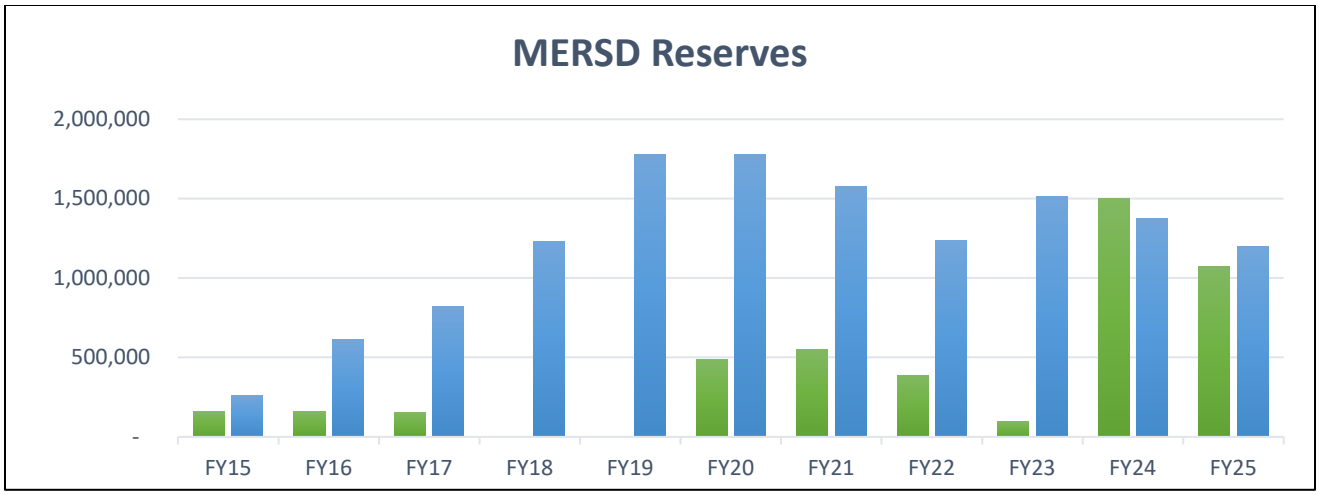
**** Based on most recent DESE data from 2023-24*

Operations:

- Academic Teaching & Learning
- Special Education
- Social Services: Counseling, Health, Home Health, Homeless & Interagency Support
- Early Childhood
- Network & Instructional Technology Management
- Facilities Management
- Food Services
- Transportation
- HR Management
- Financial Services

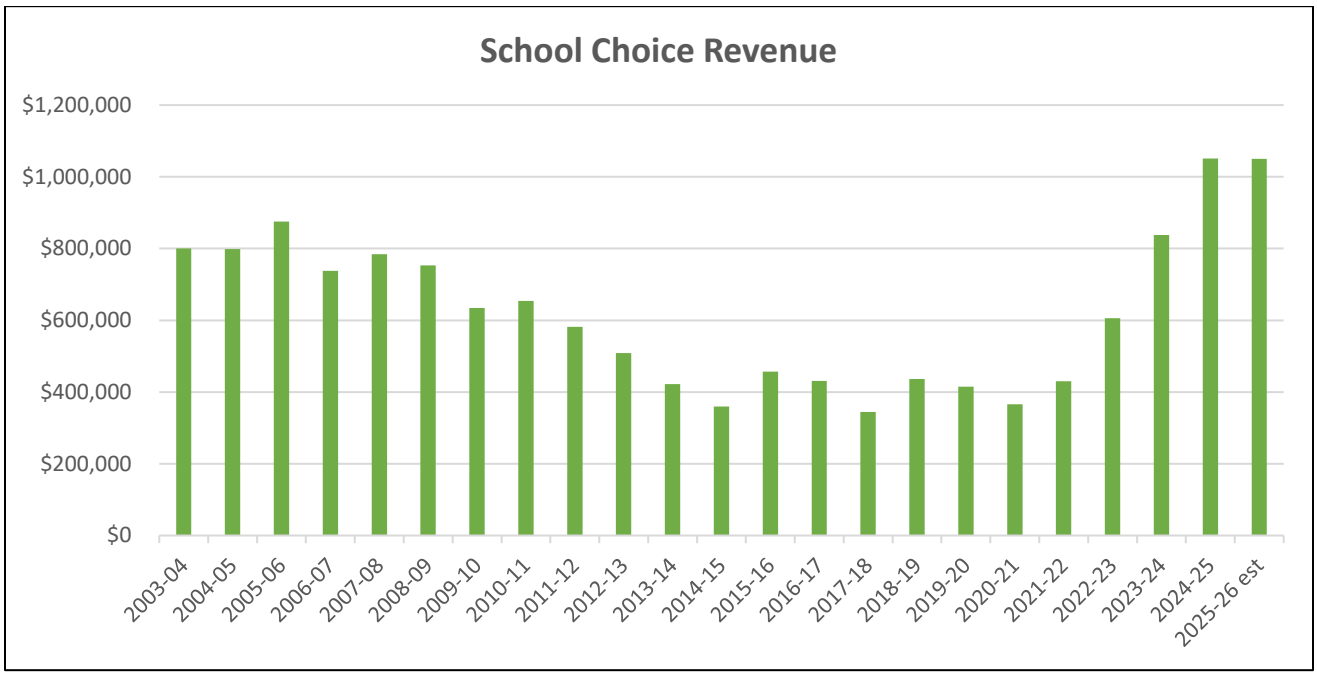
Facilities:

- School Sites = 3
- Athletic Sites = 4



Reserve Balances	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Stabilization	$ 161,448	$ 161,448	$ 151,948	$0	$0	$ 489,109	$ 552,201	$ 388,592	$ 98,335	$1,503,756	$ 1,073,076
E & D	$ 423,695	$ 776,412	$ 818,155	$1,232,095	$1,776,015	$1,778,391	$1,577,082	$1,235,875	$1,513,998	$1,376,570	$ 1,199,932

(FY18 and FY19 had a $0 balance in the Stabilization Fund.)



Reserves & OPEB Trust

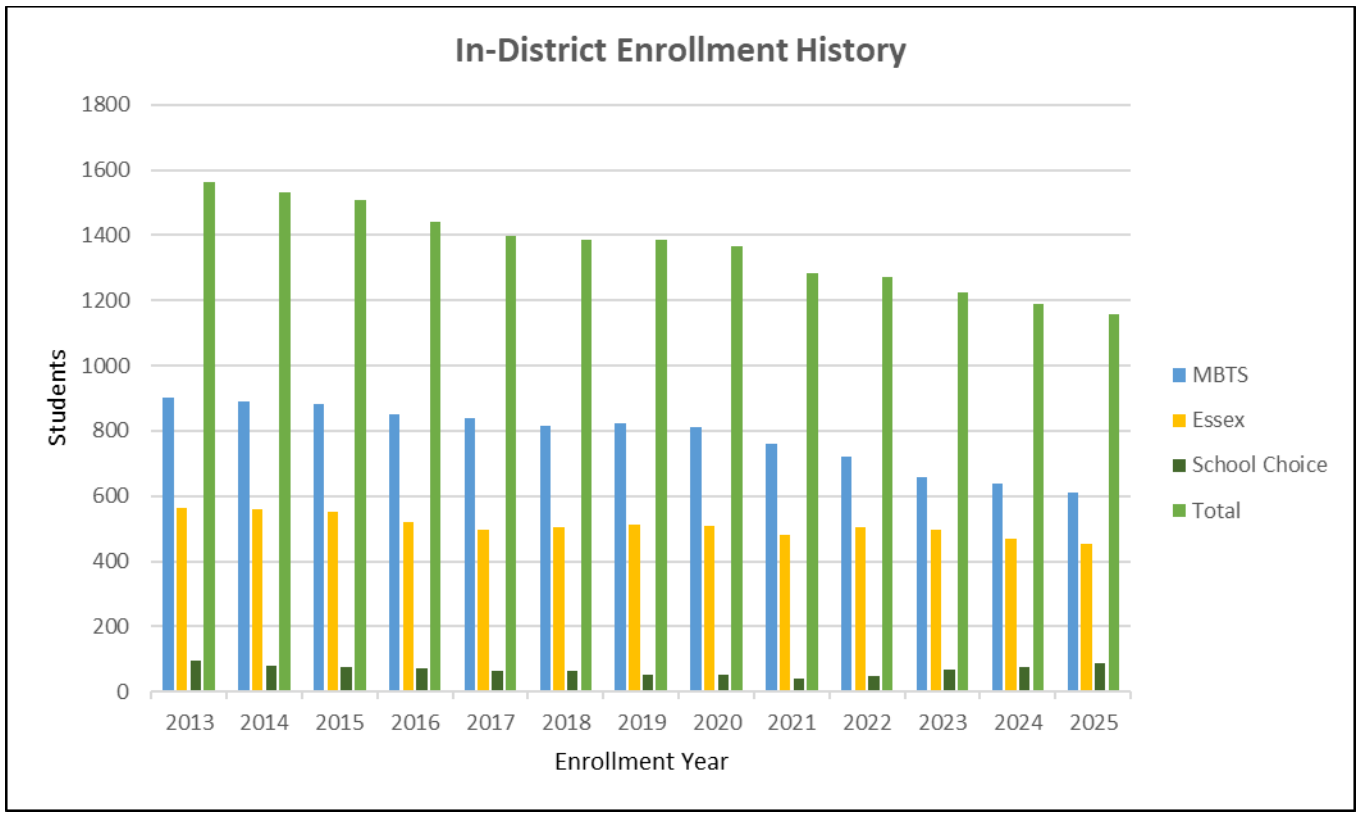
Fund	Beginning Balance	Revenue	Expenditure	Ending Balance	Notes
Excess & Deficiency					
E&D - estimated certified balance as of 7/1/24	$1,376,570				
Use: Funding for FY26 Budget			-$600,000		
Ending Balance 6/30/2025				$776,570	*Any balance unused will roll into the following year for certification*
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 Breakdown	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Enrollment	1,563	1,532	1,507	1,441	1,398	1,385	1,386	1,368	1,283	1,273	1,223	1,190	1,156
MBTS	58%	58%	58%	59%	60%	59%	59%	59%	59%	57%	54%	54%	53%
Essex	36%	37%	37%	36%	35%	37%	37%	37%	38%	40%	41%	40%	39%
School Choice	6%	5%	5%	5%	5%	4%	4%	4%	3%	4%	5%	6%	7%
Total Enrollment	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Per Pupil Expenditures – Comparison Groups

DART Districts	Per Pupil
Berlin-Boylston	$20,989
Cohasset	$24,119
Dover-Sherborn	$26,167
Georgetown	$20,090
Hamilton-Wenham	$24,540
King Philip	$23,521
Littleton	$19,741
Manchester Essex	$27,395
Masconomet	$27,426
Millis	$22,258
Sutton	$19,681
State Average	$23,165
Area Districts	**Per Pupil**
Amesbury	$23,135
Beverly	$20,112
Danvers	$21,728
Georgetown	$20,090
Gloucester	$23,039
Hamilton-Wenham	$24,540
Ipswich	$25,451
Lynnfield	$20,466
Manchester Essex	$27,395
Masconomet	$27,426
Newburyport	$23,233
North Reading	$21,737
Nantucket	$29,898
Rockport	$30,152
Triton	$24,898
State Average	$23,165
High Performing Districts	**Per Pupil**
Dover-Sherborn	$26,167
Lexington	$27,832
Weston	$31,171
Cohasset	$24,119
Manchester Essex	$27,395
Harvard	$25,306
Wellesley	$29,869
Hamilton-Wenham	$24,540
Newton	$26,567
Needham	$24,928
State Average	$23,165

Average Teacher Salaries – Comparison Groups

DART Districts	Avg Salary
Berlin-Boylston	$85K
Cohasset	$97K
Dover-Sherborn	$117K
Georgetown	$126K
Hamilton-Wenham	$94K
King Philip	$92K
Littleton	$90K
Manchester Essex Regional	$99K
Masconomet	$111K
Millis	$101K
Sutton	$91K
State Avg	$91K
Area Districts	**Avg Salary**
Amesbury	$89K
Beverly	$88K
Danvers	$98K
Georgetown	$126K
Gloucester	$86K
Hamilton-Wenham	$94K
Ipswich	$97K
Lynnfield	$103K
Manchester Essex Regional	$99K
Masconomet	$111K
Newburyport	$92K
North Reading	$95K
Nantucket	$103K
Rockport	$91K
Triton	$99K
State Avg	$91K
High Performing Districts	**Avg Salary**
Dover-Sherborn	$117K
Lexington	$107K
Weston	$127K
Cohasset	$97K
Manchester Essex Regional	$99K
Harvard	$92K
Wellesley	$110K
Hamilton-Wenham	$94K
Newton	$105K
Needham	$102K
State Avg	$91K

DART: DESE tool identifying 10 comparable districts based on enrollment characteristics.

2026-2027 (FY27) ANTICIPATED TEACHER COUNTS (by FTE)*

	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MMG MM+30 M+60	Total
Step							
(removed)							
(removed)							
(removed)							
(removed)							**0.00**
1							**0.00**
2	1.0	1.0	1.0	1.0			**4.00**
3		3.0	1.0	1.0			**5.00**
4		4.0		1.0			**5.00**
5		3.0			1.0		**4.00**
6	0.8	1.8		3.0			**5.55**
7				2.0		1.0	**3.00**
8	0.9	1.0			1.0		**2.90**
9		1.0	1.0	1.0		2.0	**5.00**
10		1.0	1.0			1.0	**3.00**
11		26.0	13.0	20.0	18.0	32.0	**109.00**
Total	**2.7**	**41.8**	**17.0**	**29.0**	**20.0**	**36.0**	**146.45**

* Includes 4.75 full-time equivalent (FTE) staff funded by grants and revolving funds

2026-2027 (FY27) SALARY SCHEDULE - UNIT A

	B	M B+45	M+15	CAGS MM M+30	CAGS+15 MM+15 M+45	PhD/EdD CAGS+30 MM+30 M+60
Step						
1	$63,831	$74,120	$78,098	$82,075	$83,812	$85,488
2	$65,905	$76,998	$81,111	$85,220	$86,958	$88,697
3	$68,047	$79,875	$84,121	$88,366	$90,133	$91,936
4	$70,399	$82,753	$87,132	$91,509	$93,339	$95,206
5	$73,171	$85,630	$90,144	$94,653	$96,547	$98,477
6	$75,944	$88,510	$93,155	$97,796	$99,752	$101,747
7	$78,713	$91,388	$96,182	$100,974	$102,994	$105,054
8	$81,486	$94,358	$99,309	$104,551	$106,642	$108,775
9	$84,252	$97,424	$102,536	$107,949	$110,108	$112,311
10	$87,027	$100,591	$105,869	$111,458	$113,687	$115,961
11	$89,856	$103,860	$109,310	$115,472	$117,782	$120,137

MERSD 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%