

Essex Finance Committee  
Tuesday, March 29, 2022  
6:30 P.M.  
Meeting Minutes

Meeting held at Essex Town Hall on the 3<sup>rd</sup> floor.

Members Present: Chairman Ben Buttrick, Christopher Wolf, Mark Renzi, Rob Fitzgibbon, Josh Franklin and Nina McKinnon.

Also Present: Ruth Pereen, Select Board Chair, Guy Bradford and Peter Phippen, Selectmen, Brendhan Zubricki, Essex Town Administrator, and the MERSD School Committee.

Chairman Buttrick called the meeting to order at 6:30 p.m., motion made, seconded and unanimously approved.

Line Item Transfers

2 motions: approve transfers as read by Jeff. 2nd by Rob; all in favor

\$1570 misc (plumbing inspection)

\$1200 appeals board

Essex Finance Discussion:

- Police Union Contract signed/approved 3/28
- ASME Union – did not reach agreement prior to BOS signing the warrant.
- At this time all those employees are status quo as their COLA not in system
- Levy will give us the cushion for the amt to be added in 2% will end up being the COLA for non-contract
- Expected \$16.14 MIL rate
- Budget as of 3/28: \$75k under levy limit.
- TOE likes to keep room for possible changes etc
- In line with previous years, \$50 – 100k
- \$200k free cash -- \$950k general fund free cash and some other misc

Free Cash Allocation:

- Need \$200k to balance the budget
- Jeff broke out the Use #'s.
- Using free cash for operating budget for 1st time in a few years

Ben: motioned to approve Version 6 2022 Budget, Rob 2<sup>nd</sup>, All approved

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School Budget Discussion – 7pm

Chairman Buttrick began by framing the trajectory of the average single-family tax burden in the Town of Essex

- MIL Rate: tax history for the town. Amt of tax paid/\$1k for property taxes.
- Chart showing specific to single family
- MIL rate b/c of property valuation
- Average Single Family Taxpayer:
  - +1.7% 2011-2015
  - +4% 2015 – 2019
  - +5.9% since 2019
- Due to Fire/police station, Memorial School, Public Safety Budget, etc etc... many dualing priorities
- MERSD Budget makes up 50% of our budget.

Discussion with BOS, Finance Committee with Superintendent Pam Beaudoin /Finance Director Avi Urbas

Topics covered included Leveled services, School Choice, Special Education, and Calculation of Excess & Deficiency.

Discussion referenced attached slides prepared by members of the Essex Finance Committee

#### Level Services:

- means keeping same # of programs
- decline in enrollment/increase by FTEs. Would think enhanced services as more resources for # of students enrolled.
- Program scope – not by # of classes, that it is offered
- Class offerings remain consistent irrespective of enrollment
- Enrollment defines the # of sections needed
- Class size – benchmark drives all decisions for general ed. These benchmarks are set by SC. 19 – 22 students from grades 3 – 12. Slight smaller for K - 2...
- Class for specialized programs (ERL) 6:1 or 8:1. Usually need a specialize and core teacher

#### Special Education

- does not depend on enrollment; all depends on their needs

#### Discussion around enrollment

- Declining enrollment doesn't connect to costs
- Have number of general ed teachers over time
- For example: Reduce 4 general classrooms...added from K-5 to HS
- Data: now have a data person oversee/digging into the #'s
- All about the program and the services
- As enrollment goes down, rises in per pupil costs

## REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.  
Please submit only one copy.

To: Finance Committee – Town of Essex

Request for a Line Item Transfer from Account: #1100.1.122.5120.00  
Title: Selectmen's Temp. Clerical

1. Amount Requested: **\$1,200.00**
2. To be transferred to Account: #1100.1.176.5113.00  
Title: Appeals Board Clerical
3. The specific purpose the amount requested will be used for:  
*To pay the Appeals Board Clerk.*
4. This expenditure is extraordinary and/or unforeseen for the following reasons:  
*There have been more appeals filed this year than we usually receive.*

Date: March 9, 2022

Signed:   
Ruth R. Perea

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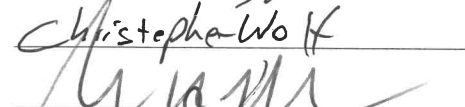
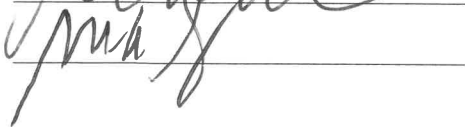
Date of meeting 3 / 24 / 2022

Vote: ☒ Yes ☐ No

Transfer voted in the sum of **\$1,200.00**

Transfer disapproved \_\_\_\_\_

FINANCE COMMITTEE

  
Christopha Wolk  
  


  
  
\_\_\_\_\_  
\_\_\_\_\_

## REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.  
Please submit only one copy.

To: Finance Committee – Town of Essex

Request for a Line Item Transfer from Account: #1100.2.193.5740.00  
Title: Blanket Insurance

1. Amount Requested: **\$1,570.00**
2. To be transferred to Account: #1100.2.243.5580.00  
Title: Misc. Expenses (Plumbing Inspector)
3. The specific purpose the amount requested will be used for:  
*To pay the Plumbing Inspector for his continuing education.*
4. This expenditure is extraordinary and/or unforeseen for the following reasons:  
*Training required for continued certification as a municipal inspector has increased.*

Date: March 9, 2022

Signed:

  
Ruth R. Perea

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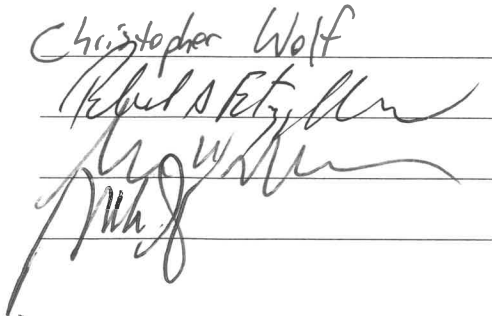
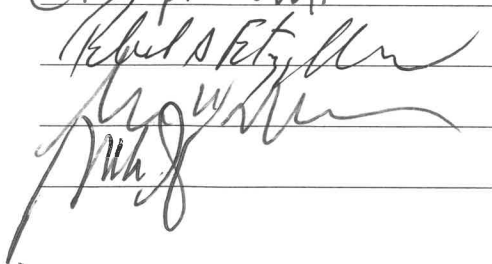
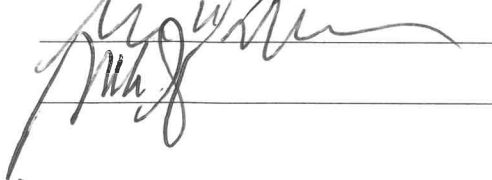

Date of meeting 3/29/2022

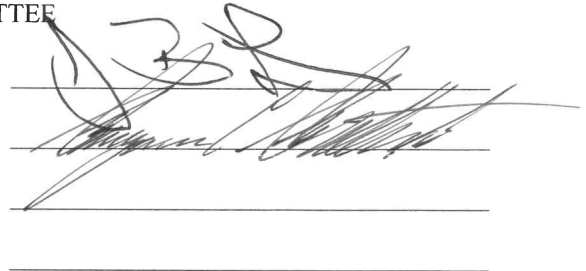
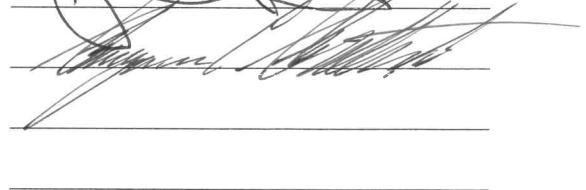


Vote: ☒ Yes ☐ No

Transfer voted in the sum of **\$1,570.00**

Transfer disapproved \_\_\_\_\_

FINANCE COMMITTEE

  
Christopher Wolf  
  
Robert S. Felt  
  
[unclear]  
  
[unclear]

  
[unclear]  
  
[unclear]  
  
[unclear]  
  
[unclear]

**TAX RATE ESTIMATE FOR  
FISCAL YEAR ENDING JUNE 30, 2023**

Town Meeting Articles:	
Article 5 Septic Debt	25,405
Article 6 EPA Labor Contract	22,494
Article 7 General Budget Operating	8,915,100
Article 8 Sewer Enterprise - 2022	
Article 9 Sewer Enterprise - 2023	2,187,056
Article 10 Water Enterprise - 2022	
Article 11 Water Enterprise -2023	816,285
Article 12 MERSD Assessment	9,077,671
Article 13 ENSA&TSD Assessment	257,940
Capital Articles "Attachment A"	160,000
Other Articles ATM (at time of printing)	352,500
Community Preservation	268,918
<b>TOTAL ARTICLES</b>	<b>22,083,369</b>
Other Amounts to be Raised:	
Snow and Ice Deficit	-
Community Preservation	-
State Assessments & Offsets	38,359
Assessors' Overlay	80,000
<b>TOTAL OTHER TO BE RAISED</b>	<b>118,359</b>
LESS:	
State Aid	300,561
Estimated Local Receipts	1,817,018
Enterprise Revenue	2,674,430
Free Cash	637,500
Free Cash - Enterprise	63,000
Stabilization - Recreation	12,000
Stabilization - MERSD Apportionment	49,999
Community Preservation	268,918
Assessor's Overlay released	-
Other Available Funds	100,725
<b>TOTAL NON-TAX REVENUE</b>	<b>5,924,150</b>
<b>NET AMOUNT - TAXATION</b>	<b>16,277,578</b>
LEVY LIMIT	
Estimated FY23 New Growth	-
Debt Exclusions	2,452,600
<b>ESTIMATED AMOUNT - TAXATION</b>	<b>16,352,403</b>
<b>(OVER) / UNDER PROPOSITION 2 1/2 LIMIT</b>	<b>74,825</b>

Town of Essex	Actual	Actual	Actual	Adopted	12/31/21	Projected	Request	Fin Com	FY23 Change - Request Over		
Department	FY2019	FY2020	FY2021	FY2022	FY2022	FY22	FY2023	FY2023	Actual '21	Budget '22	Project '22
<u>Moderator</u>	100	100	100	120	-	120	120	120	20.00%	0.00%	0.00%
<u>Selectmen</u>	131,514	110,719	88,025	116,236	41,255	100,804	129,559	129,559	47.18%	11.46%	28.53%
<u>Town Administrator</u>	143,902	148,118	150,365	158,746	75,093	157,140	163,241	163,241	8.56%	2.83%	3.88%
<u>Finance Committee</u>	160	160	160	73,189	160	72,939	70,410	70,410		-3.80%	-3.47%
<u>Town Accountant</u>	148,196	161,655	154,310	194,699	67,372	191,040	197,098	197,098	27.73%	1.23%	3.17%
<u>Assessors</u>	98,786	106,484	117,017	138,409	61,800	122,492	138,850	138,850	18.66%	0.32%	13.35%
<u>Treasurer/Collector</u>	149,482	156,186	160,524	181,206	80,728	165,984	181,497	181,497	13.07%	0.16%	9.35%
<u>Legal Expense</u>	43,208	57,852	42,210	70,000	15,438	30,876	70,000	55,000	30.30%	-21.43%	78.13%
<u>Personnel Board</u>	15,687	16,152	16,340	17,150	8,609	16,800	17,650	17,650	8.02%	2.92%	5.06%
<u>Internet/Network</u>	44,979	31,548	35,224	44,370	19,955	39,226	54,733	54,733	55.39%	23.36%	39.53%
<u>Town Clerk</u>	70,498	69,516	67,930	77,333	36,170	75,966	79,782	79,782	17.45%	3.17%	5.02%
<u>Elections</u>	12,765	9,471	9,931	10,274	1,100	5,774	15,440	12,440	25.26%	21.08%	115.44%
<u>Registrars</u>	4,196	3,994	3,442	4,450	1,460	4,450	4,477	4,477	30.05%	0.61%	0.61%
<u>Licensing Board</u>	2,868	3,094	3,153	3,212	1,662	3,212	3,273	3,273	3.80%	1.89%	1.89%
<u>Conservation Comm</u>	25,240	29,178	29,487	30,736	14,404	29,294	36,760	31,290	6.11%	1.80%	6.81%
<u>Planning Board</u>	10,329	13,607	13,073	16,520	6,683	13,216	16,803	16,803	28.54%	1.72%	27.14%
<u>Appeals Board</u>	2,853	1,500	2,037	4,043	1,583	3,166	4,103	4,103	101.42%	1.49%	29.61%
<u>Conomo Point</u>	8,465	5,849	6,208	13,187	5,955	12,123	13,248	13,248	113.40%	0.46%	9.28%
<u>Town Property</u>	202,063	178,031	224,703	261,580	162,824	219,999	266,521	266,521	18.61%	1.89%	21.15%
<u>Town Report</u>	2,279	2,620	3,028	4,000	-	4,000	4,000	4,000	32.10%	0.00%	0.00%
<b>Total - General Govt</b>	<b>1,117,571</b>	<b>1,105,833</b>	<b>1,127,268</b>	<b>1,419,460</b>	<b>602,251</b>	<b>1,268,621</b>	<b>1,467,565</b>	<b>1,444,095</b>	<b>28.11%</b>	<b>1.74%</b>	<b>13.83%</b>
Labor	676,367	685,159	687,482	754,850	360,015	729,742	776,830	771,360	12.20%	2.19%	5.70%
Expense	441,204	420,675	439,786	664,610	242,236	538,879	690,735	672,735	52.97%	1.22%	24.84%
<u>Police Department</u>	1,193,427	1,162,856	1,190,042	1,346,023	597,895	1,223,184	1,377,185	1,377,185	15.73%	2.32%	12.59%
<u>ECO Department</u>	1,179	2,495	2,098	3,000	1,350	2,500	2,000	2,000	-4.67%	-33.33%	-20.00%
<u>Public Safety Bldg</u>	-	-	-	120,010	39,777	81,030	130,001	130,001		8.33%	60.44%
<u>Fire Department</u>	270,280	250,488	253,088	267,107	86,745	179,642	274,184	274,184	8.34%	2.65%	52.63%
<u>Ambulance Dept</u>	70,089	61,965	74,801	120,190	37,232	70,098	121,904	121,904	62.97%	1.43%	73.90%
<u>Building Inspector</u>	26,756	26,727	27,756	62,022	13,482	50,364	55,992	55,992	101.73%	-9.72%	11.18%
<u>Plumbing Inspector</u>	6,202	6,326	6,453	6,782	3,291	6,582	8,514	8,514	31.93%	25.53%	29.35%
<u>Electrical Inspector</u>	6,326	6,476	6,453	6,732	3,291	6,582	6,864	6,864	6.36%	1.96%	4.28%
<u>Emergency Mgmt</u>	1,698	392	300	1,750	-	300	1,750	1,750	483.33%	0.00%	483.33%
<u>Animal Inspector</u>	6,012	6,132	6,255	6,380	3,190	6,380	6,508	6,508	4.04%	2.00%	2.00%
<u>Animal Control Officer</u>	15,829	15,692	16,413	17,671	8,223	16,446	17,996	17,996	9.65%	1.84%	9.43%
<u>Harbormaster</u>	40,171	55,523	33,385	78,547	12,489	28,978	73,949	73,949	121.50%	-5.85%	155.19%
<u>Shellfish Dept</u>	57,181	58,316	57,079	66,241	27,457	55,911	67,381	67,381	18.05%	1.72%	20.51%
<b>Total - Public Safety</b>	<b>1,695,150</b>	<b>1,653,388</b>	<b>1,674,123</b>	<b>2,102,455</b>	<b>834,422</b>	<b>1,727,997</b>	<b>2,144,228</b>	<b>2,144,228</b>	<b>28.08%</b>	<b>1.99%</b>	<b>24.09%</b>
Labor	1,462,230	1,416,019	1,438,037	1,708,673	727,218	1,483,757	1,751,459	1,751,459	21.80%	2.50%	18.04%
Expense	232,920	237,369	236,086	393,782	107,204	244,240	392,769	392,769	66.37%	-0.26%	60.81%

Town of Essex	Actual	Actual	Actual	Adopted	12/31/21	Projected	Request	Fin Com	FY23 Change - Request Over		
Department	FY2019	FY2020	FY2021	FY2022	FY2022	FY22	FY2023	FY2023	Actual '21	Budget '22	Project '22
Highway Dept	589,388	585,157	589,444	661,212	297,615	630,498	665,608	665,608	12.92%	0.66%	5.57%
Snow and Ice	100,934	80,889	85,353	121,601	8,689	121,601	121,601	121,601	42.47%	0.00%	0.00%
Street Lighting	18,548	5,915	11,126	15,000	3,816	7,632	15,000	15,000	34.82%	0.00%	96.54%
Transfer Station	238,170	207,678	187,822	201,424	77,335	156,584	203,499	203,499	8.35%	1.03%	29.96%
Wastewater Legal	56,500	-	-	-	-	-	-	-			
Cemetery Dept	50,363	48,274	65,572	77,134	16,564	62,702	75,334	75,334	14.89%	-2.33%	20.15%
<b>Total - Public Works</b>	<b>1,053,903</b>	<b>927,913</b>	<b>939,317</b>	<b>1,076,371</b>	<b>404,019</b>	<b>979,017</b>	<b>1,081,042</b>	<b>1,081,042</b>	<b>15.09%</b>	<b>0.43%</b>	<b>10.42%</b>
Labor	465,317	467,594	471,963	521,102	233,659	508,226	518,198	518,198	9.80%	-0.56%	1.96%
Expense	588,586	460,319	467,354	555,269	170,360	470,791	562,844	562,844	20.43%	1.36%	19.55%
Board of Health	139,367	149,630	146,837	166,974	73,635	150,792	169,666	169,666	15.55%	1.61%	12.52%
Social Service Agencies	2,500	2,500	2,500	2,500	-	2,500	2,500	2,500	0.00%	0.00%	0.00%
Council on Aging	101,900	90,852	103,234	99,783	41,625	83,701	105,599	105,599	2.29%	5.83%	26.16%
Youth Department	36,554	14,119	-	-	-	-	-	-			
Veterans Services	42,135	37,035	31,248	71,936	25,454	32,997	52,230	52,230	67.15%	-27.39%	58.29%
Centennial Grove	3,685	3,205	4,380	15,700	2,210	4,420	6,000	6,000	36.99%	-61.78%	35.75%
<b>Total - Human Services</b>	<b>326,141</b>	<b>297,341</b>	<b>288,199</b>	<b>356,893</b>	<b>142,924</b>	<b>274,410</b>	<b>335,995</b>	<b>335,995</b>	<b>16.58%</b>	<b>-5.86%</b>	<b>22.44%</b>
Labor	199,607	197,651	188,547	212,032	98,893	210,747	216,040	216,040	14.58%	1.89%	2.51%
Expense	126,534	99,690	99,652	144,861	44,031	63,663	119,955	119,955	20.37%	-17.19%	88.42%
Library	161,239	152,292	144,246	192,646	84,498	154,998	197,577	197,577	36.97%	2.56%	27.47%
Historical Commission	1,500	-	93	1,500	-	-	1,500	1,500	1512.90%	0.00%	
Memorial Day	900	892	671	900	-	900	900	900	34.13%	0.00%	0.00%
<b>Total - Culture &amp; Rec</b>	<b>163,639</b>	<b>153,184</b>	<b>145,010</b>	<b>195,046</b>	<b>84,498</b>	<b>155,898</b>	<b>199,977</b>	<b>199,977</b>	<b>37.91%</b>	<b>2.53%</b>	<b>28.27%</b>
Labor	100,491	96,800	92,616	120,035	52,530	106,767	122,436	122,436	32.20%	2.00%	14.68%
Expense	63,148	56,384	52,394	75,011	31,968	49,131	77,541	77,541	48.00%	3.37%	57.82%
<b>Debt Service</b>	<b>761,275</b>	<b>1,542,638</b>	<b>2,117,891</b>	<b>2,195,692</b>	<b>600,763</b>	<b>2,180,692</b>	<b>2,255,292</b>	<b>2,255,292</b>	<b>6.49%</b>	<b>2.71%</b>	<b>3.42%</b>
Retirement Assessment	488,207	531,026	547,429	597,946	587,506	587,506	642,209	642,209	17.31%	7.40%	9.31%
Workers Compensation	13,142	16,014	15,506	32,449	15,677	15,677	33,260	33,260	114.50%	2.50%	112.16%
Unemployment Claims	-	-	-	1,000	614	1,000	1,000	1,000		0.00%	0.00%
Health Insurance	520,702	534,088	574,251	644,265	251,998	503,996	720,267	720,267	25.43%	11.80%	42.91%
FICA/Medicare - Town Share	81,095	79,926	76,266	78,656	39,344	78,688	80,229	80,229	5.20%	2.00%	1.96%
<b>Total - Pensions &amp; Benefits</b>	<b>1,103,146</b>	<b>1,161,054</b>	<b>1,213,452</b>	<b>1,354,316</b>	<b>895,139</b>	<b>1,186,867</b>	<b>1,476,966</b>	<b>1,476,966</b>	<b>21.72%</b>	<b>9.06%</b>	<b>24.44%</b>

Town of Essex	Actual	Actual	Actual	Adopted	12/31/21	Projected	Request	Fin Com	FY23 Change - Request Over		
Department	FY2019	FY2020	FY2021	FY2022	FY2022	FY22	FY2023	FY2023	Actual '21	Budget '22	Project '22
<b>TOTAL - LABOR</b>	<b>2,904,012</b>	<b>2,863,223</b>	<b>2,878,645</b>	<b>3,316,692</b>	<b>1,472,315</b>	<b>3,039,239</b>	<b>3,384,963</b>	<b>3,379,492</b>	17.40%	1.89%	11.20%
<b>TOTAL - EXPENSE</b>	<b>3,316,814</b>	<b>3,978,129</b>	<b>4,626,614</b>	<b>5,383,541</b>	<b>2,091,701</b>	<b>4,734,263</b>	<b>5,576,102</b>	<b>5,558,102</b>	20.13%	3.24%	17.40%
<b>General Fund Operating</b>	<b>6,220,825</b>	<b>6,841,352</b>	<b>7,505,259</b>	<b>8,700,233</b>	<b>3,564,016</b>	<b>7,773,502</b>	<b>8,961,064</b>	<b>8,937,594</b>	<b>19.08%</b>	<b>2.73%</b>	<b>14.98%</b>
<u>Sewer Enterprise</u>	2,063,297	1,947,892	2,096,589	2,180,568	1,714,337	2,095,911	2,187,056	2,187,056	4.31%	0.30%	4.35%
<u>Water Enterprise</u>	712,311	729,795	724,804	858,781	434,715	760,208	816,285	816,285	12.62%	-4.95%	7.38%
<u>MERSD</u>	7,836,479	8,073,441	8,364,966	8,695,830	5,072,568	8,695,830	9,077,671	9,077,671	8.52%	4.39%	4.39%
<u>Essex N. Shore Vocational</u>	318,217	282,003	235,527	218,080	163,764	218,080	257,940	257,940	9.52%	18.28%	18.28%
<b>Total Operating</b>	<b>17,151,129</b>	<b>17,874,483</b>	<b>18,927,145</b>	<b>20,653,492</b>	<b>10,949,400</b>	<b>19,543,531</b>	<b>21,300,016</b>	<b>21,276,546</b>	<b>12.41%</b>	<b>3.02%</b>	<b>8.87%</b>



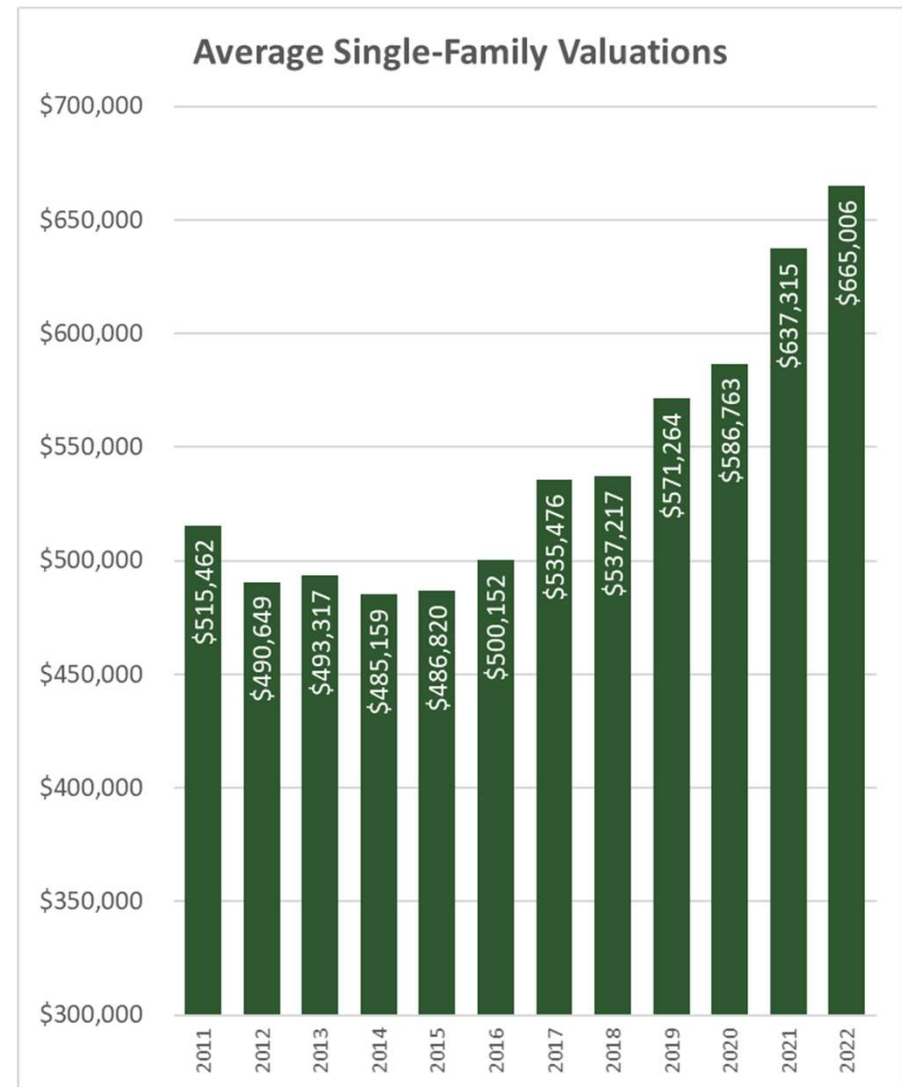
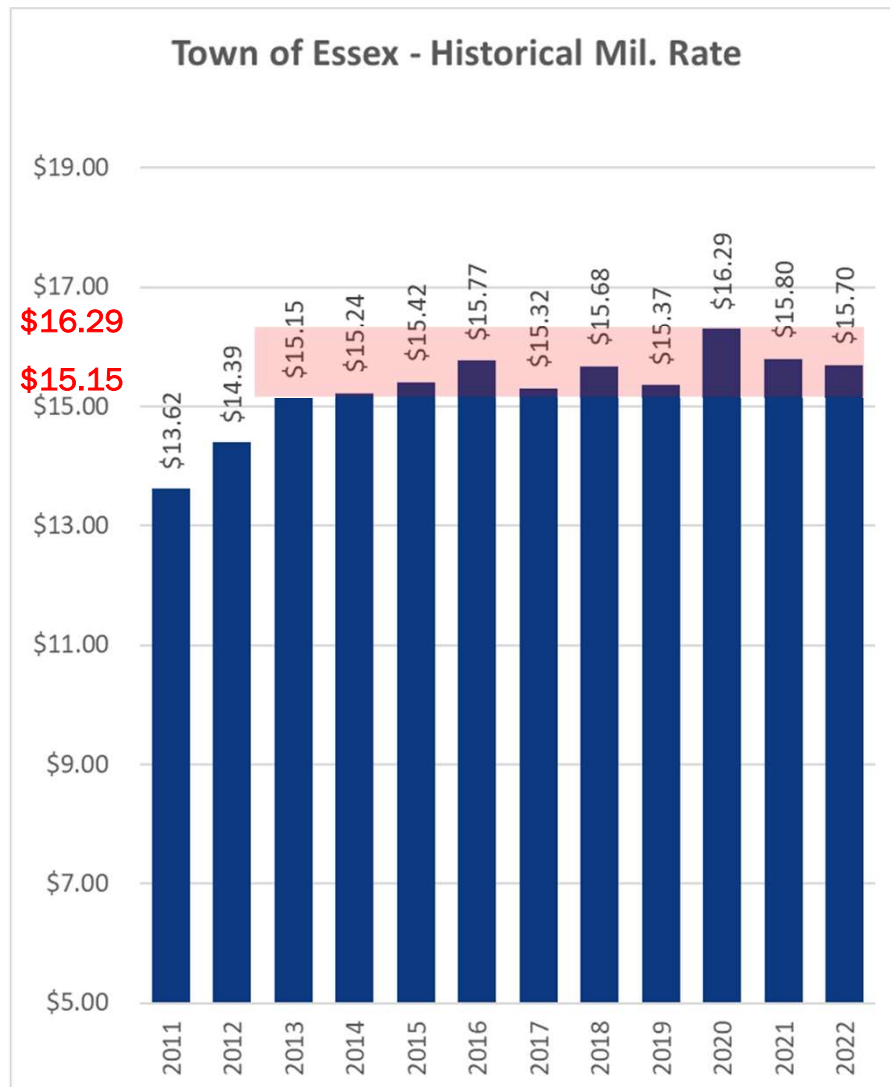
# Town of Essex

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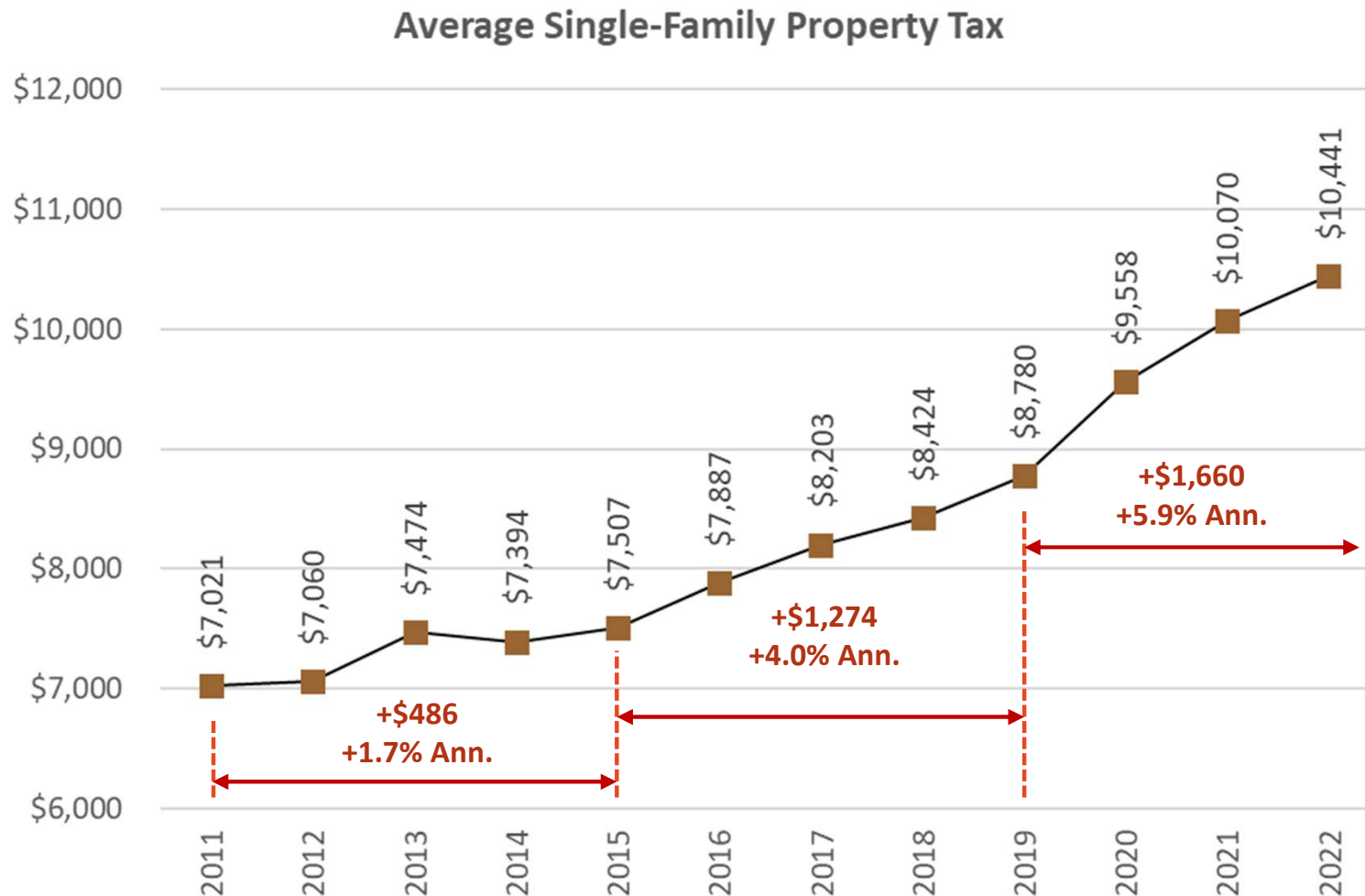
HISTORICAL AND PRO-  
FORMA TAX DATA



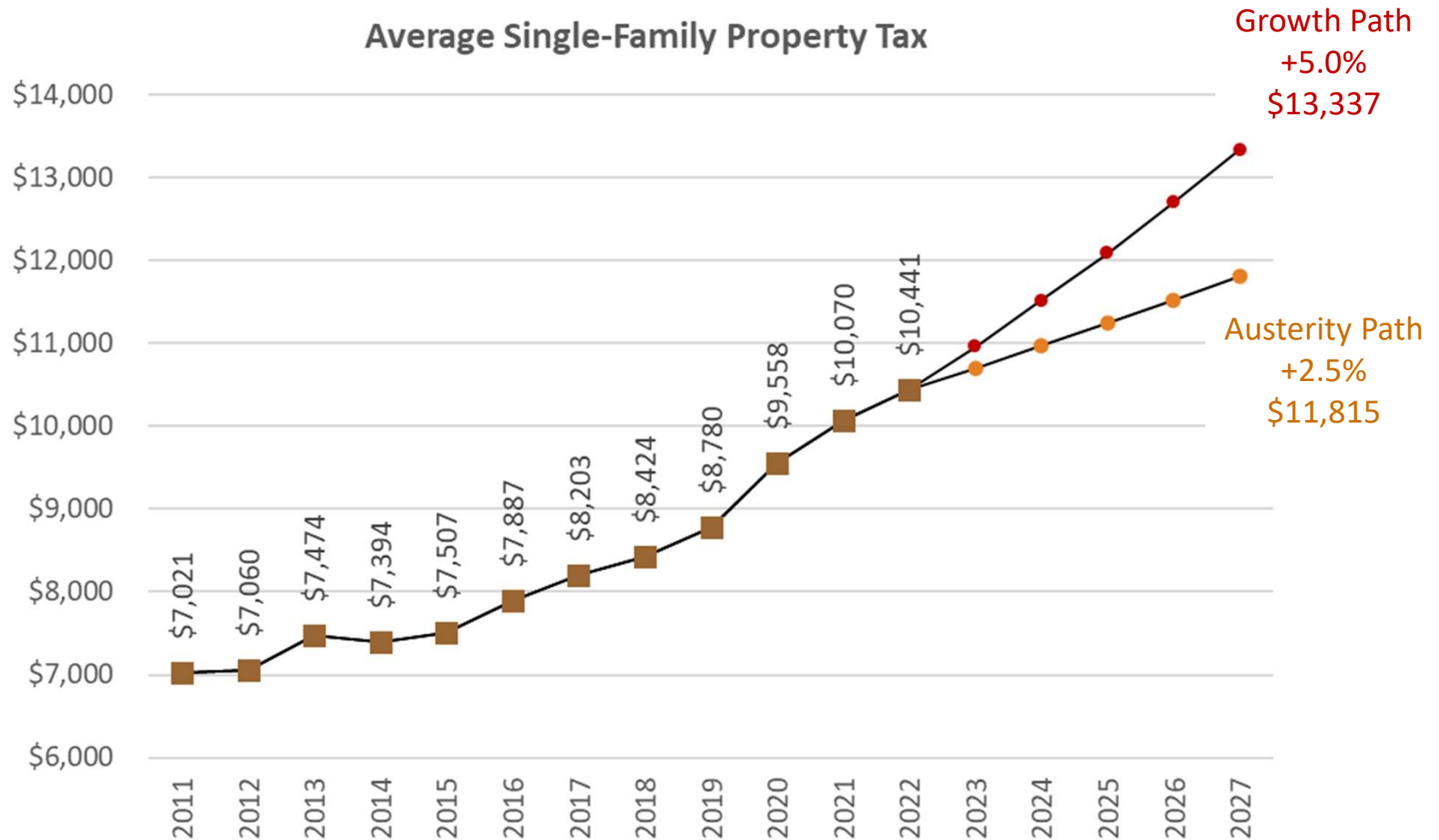
# Historical Tax Rate & Avg. Single Family Valuations in Essex, MA



# Historical Annual Payments for Average Single-Family Taxpayer



# Historical Annual Payments and Pro-Forma at Different Growth Rates



# **Manchester Essex Regional School District Budget Detail & Informational Packet**

***February 2022***

***Presented To: Manchester-Essex All Boards Meeting***



# Manchester Essex Regional School District

## Overview

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**Education is the ability to listen to almost anything without losing your temper or self confidence**

*– Robert Frost*

**Education is the most powerful weapon we can use to change the world** – *Nelson Mandela*

MERSD is a very important part of our towns: Manchester and Essex

- We have made significant investments in facilities, teachers and our students / children
- We have a high performing school with recent returns to top 20 as of FY21
- Enrollment has been declining from 1,443 in FY16/17 to 1,250 in FY21/22 and projection of 1,225 in FY22/23
- It is estimated that 40 to 45% of the towns' population has school aged children
  - Parents with school aged children can benefit directly from the school
  - The remainder of residents benefit indirectly

# Manchester Essex Regional School District

## Benchmarking Analysis: Essex Budget FY22/23 (Proposed)

The following highlights current and projected trends for the school budget, school enrollment, teachers and teaching assistants, and cost per pupil:

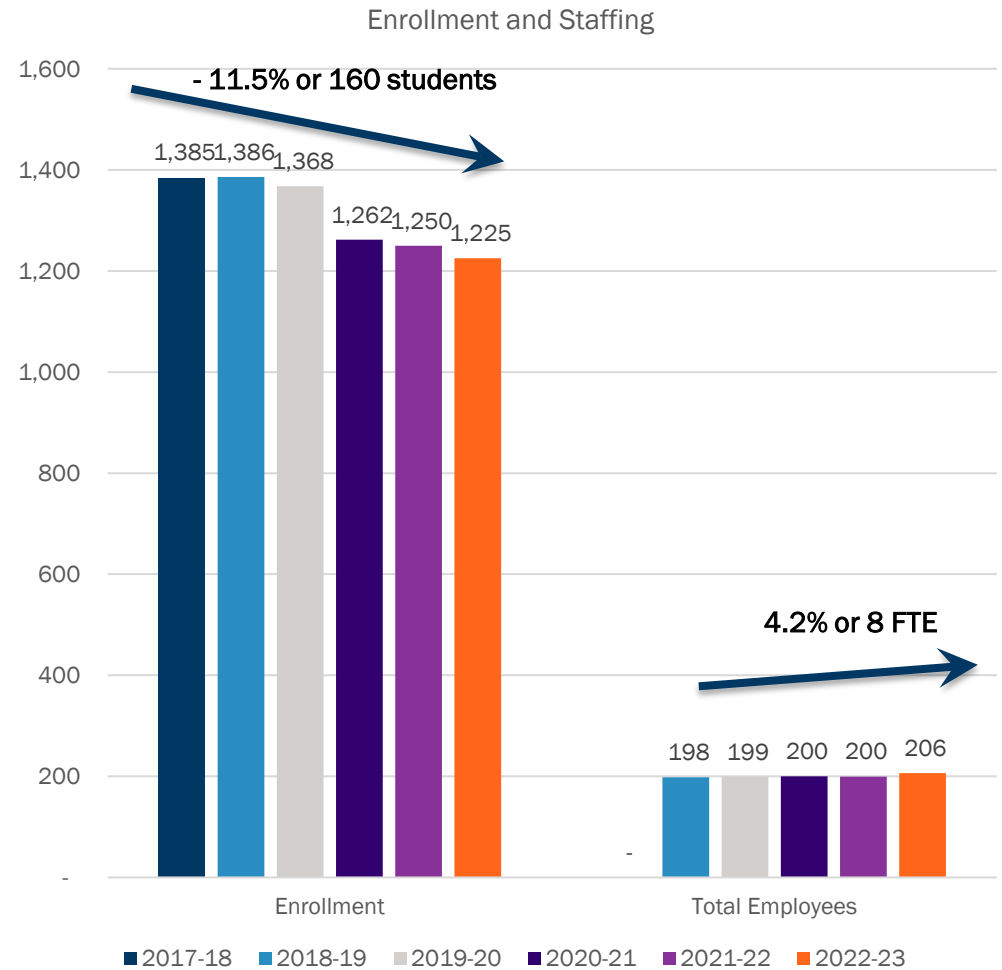
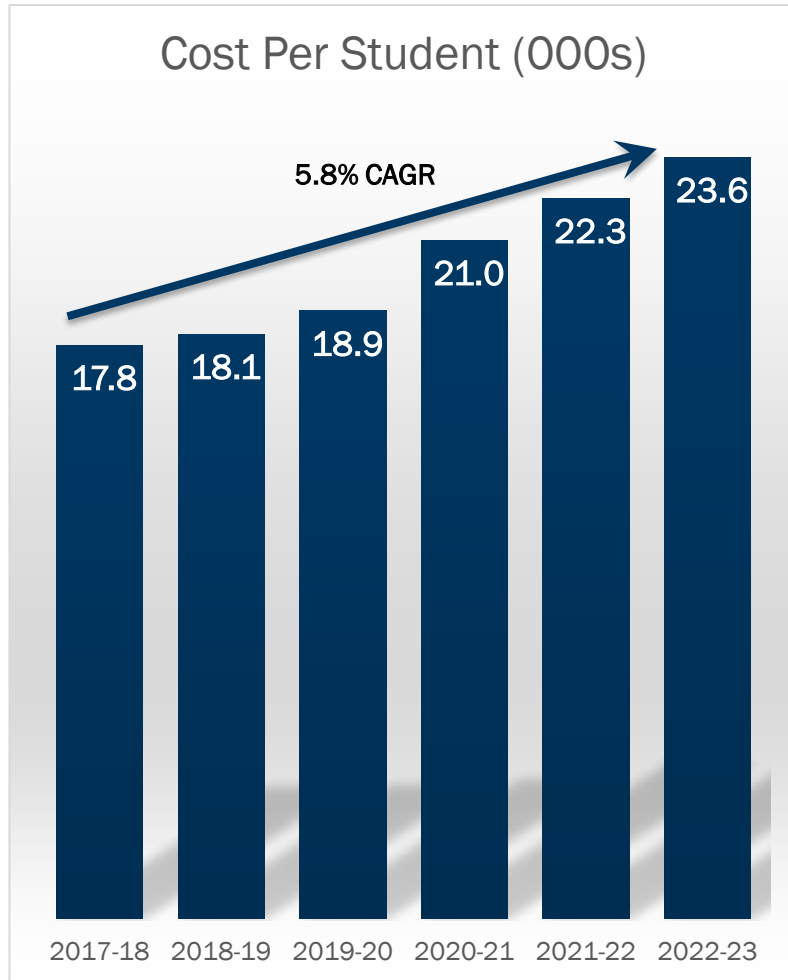
	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Forecast 2022-23	6 Year CAGR)	Variance 17-18 vs. 22.-23	Variance 21-22 vs. 22.-23	Variance 21-22 vs. 22.-23
									\$	%
School Budget										
Salaries	16,061	16,308	16,804	17,118	17,984	18,328	2.7%	2,267	344	1.9%
Operations	8,881	8,952	9,207	9,617	10,271	10,923	4.2%	2,041	652	6.3%
Other	(300)	(129)	(222)	(180)	(325)	(325)	1.6%	(25)	0	0.0%
Total	24,642	25,130	25,789	26,555	27,931	28,926	<b>A</b> 3.3%	4,284	995	3.6%
Enrollment	1,385	1,386	1,368	1,262	1,250	1,225	<b>B</b> -2.4%	(160)	(25)	-2.0%
Non SPED*	1,253	1,250	1,241	1,024	1,020	995	-4.5%	(258)	(25)	-2.5%
SPED*	132	136	127	238	230	230	11.8%	98	-	
Total Employees	*	198.0	199.4	200.1	199.7	206.3	<b>C</b> *	*	7	3.3%
Teachers & Support	*	162.0	163.3	163.0	162.6	167.0	*	*	4	2.7%
Cost Per Student (000)	17.8	18.1	18.9	21.0	22.3	23.6	<b>D</b> 5.8%	5.8	1.3	5.7%

### OBSERVATIONS 21/22 to 22/23:

- A** Budget is projected to increase from \$27.9M to \$28.9M in 22/23; 6 Year CAGR of 3.3%
- B** Enrollment is projected to decrease from 1,250 to 1,225 in 22/23; 6 Year CAGR of - 2.4%
- C** Total headcount is forecasted to increase by 6 from 200 FTE to 206 FTE in 22/23
- D** Cost per pupil is expected to increase 5.7% from \$22.3K to \$23.6K in 22/23; 6 Year CAGR of 5.8%
- E** Likely change in classification – unconfirmed

# Manchester Essex Regional School District

## Benchmarking Analysis: Essex Budget FY22/23 (Proposed)





# Manchester Essex Regional School District

## Benchmarking Analysis: School District Selected Comps

DESE Provides a database of comparable towns.



10 towns were selected based on demographics, similar grades served, relative wealth index and, in part, geographical similarities

Data available as of 2020

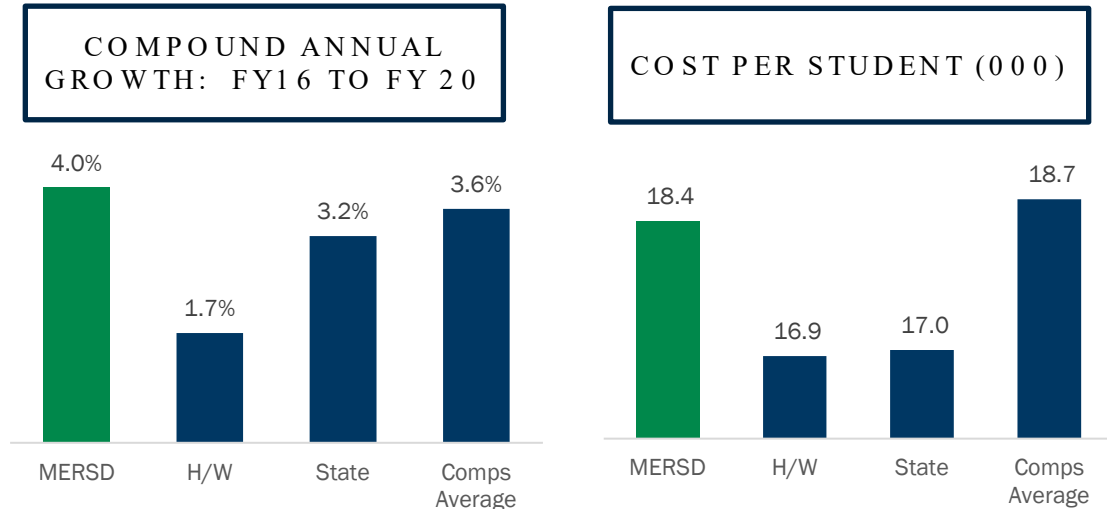
	Grades Served  2019 \$/In-district 2020 Relative District			2020 Students				2019 NextGen MCAS								
								Grades 3-8						Grade 10		
				Total Enrolled	Econ Disadv	SWD	EL	% Meet or Exceed			Avg Student Growth		% Meet or Exceed Expectations		Avg Student Growth Percentile (SGP)	
				#	%	%	%	ELA	Math	Science	ELA	Math	ELA	Math	ELA	Math
Manchester Essex	PK-12	\$18.3	171%	1,370	8.4	17.1	0.7	69%	63%	63%	47.2	45.0	84%	81%	36.0	65.7
Hamilton-Wenham	PK-12	\$17.8	122%	1,836	7.0	18.8	0.7	74%	68%	68%	59.0	55.4	90%	88%	55.6	62.9
Gloucester	PK-12	\$17.0	101%	2,851	37.5	26.2	7.0	48%	43%	44%	47.8	48.0	47%	47%	47.8	38.2
Ipswich	PK-12	\$17.5	110%	1,679	14.6	18.2	2.4	69%	64%	63%	55.8	50.2	68%	64%	54.3	54.0
Rockport	PK-12	\$19.4	152%	851	20.1	20.5	1.3	56%	44%	60%	51.4	51.3	73%	62%	44.2	51.7
Masconomet	7-12	\$18.4	108%	1,721	6.0	18.3	0.2	74%	71%	80%	57.8	51.1	75%	78%	53.1	57.2
Newburyport	PK-12	\$17.1	124%	2,262	9.5	17.8	2.4	60%	53%	57%	48.1	47.1	83%	81%	51.3	54.1
Dover-Sherborn	6-12	\$21.0	208%	1,204	3.3	17.2	0.5	77%	77%	81%	45.6	49.2	89%	91%	54.7	56.4
Weston	PK-12	\$25.0	345%	2,039	5.4	17.6	3.2	83%	81%	78%	59.1	59.1	88%	87%	63.2	55.2
Winchester	PK-12	\$14.0	125%	4,678	5.0	16.6	2.6	81%	79%	78%	54.6	50.0	85%	86%	48.3	56.4
Cohasset	PK-12	\$16.9	160%	1,500	6.0	12.9	0.2	73%	61%	60%	51.3	48.5	88%	85%	48.6	55.4

# Manchester Essex Regional School District

## Benchmarking Analysis: Annual Growth & Cost Per Student

**Benchmarking data from FY16 to FY20:** MERSD has a cost per student increase of 16.8% versus a state average of 13.5% and a Comp average of 15.3%

As of 2020, MERSD Cost/Student is \$18.4K versus \$16.9K for Hamilton/ Wenham and \$17.0K for the State average



	2016	2017	2018	2019	2020	20 vs 16		CAGR
						Change	% Change	% Change
Manchester Essex	15.8	17.0	17.8	18.3	18.4	2.6	16.8%	4.0%
1 Hamilton-Wenham	15.8	16.4	17.0	17.8	16.9	1.1	7.0%	1.7%
2 Gloucester	16.4	16.2	16.8	17.0	17.8	1.4	8.5%	2.1%
3 Ipswich	14.9	16.3	16.8	17.5	17.9	3.0	20.1%	4.7%
4 Rockport	16.3	17.4	18.4	19.4	19.6	3.3	20.3%	4.7%
5 Masconomet	15.5	16.9	17.4	18.4	19.0	3.5	22.5%	5.2%
6 Newburyport	14.8	15.4	16.2	17.1	17.2	2.5	16.7%	3.9%
7 Dover-Sherborn	18.8	19.8	20.6	21.0	20.6	1.7	9.2%	2.2%
8 Weston	22.9	23.5	24.5	25.0	25.9	3.1	13.5%	3.2%
9 Winchester	12.6	12.9	13.5	14.0	14.6	1.9	15.2%	3.6%
10 Cohasset	14.2	15.2	16.0	16.9	17.4	3.2	22.1%	5.1%
State	15.0	15.4	16.0	16.6	17.0	2.0	13.5%	3.2%
Comps Average	16.2	17.0	17.7	18.4	18.7	2.5	15.3%	3.6%



Note that all figures are provide by Massachusetts Department of Elementary and Secondary Education. Figures represent FY20 figures

# Manchester Essex Regional School District

## Benchmarking: Student to Teacher Ratio

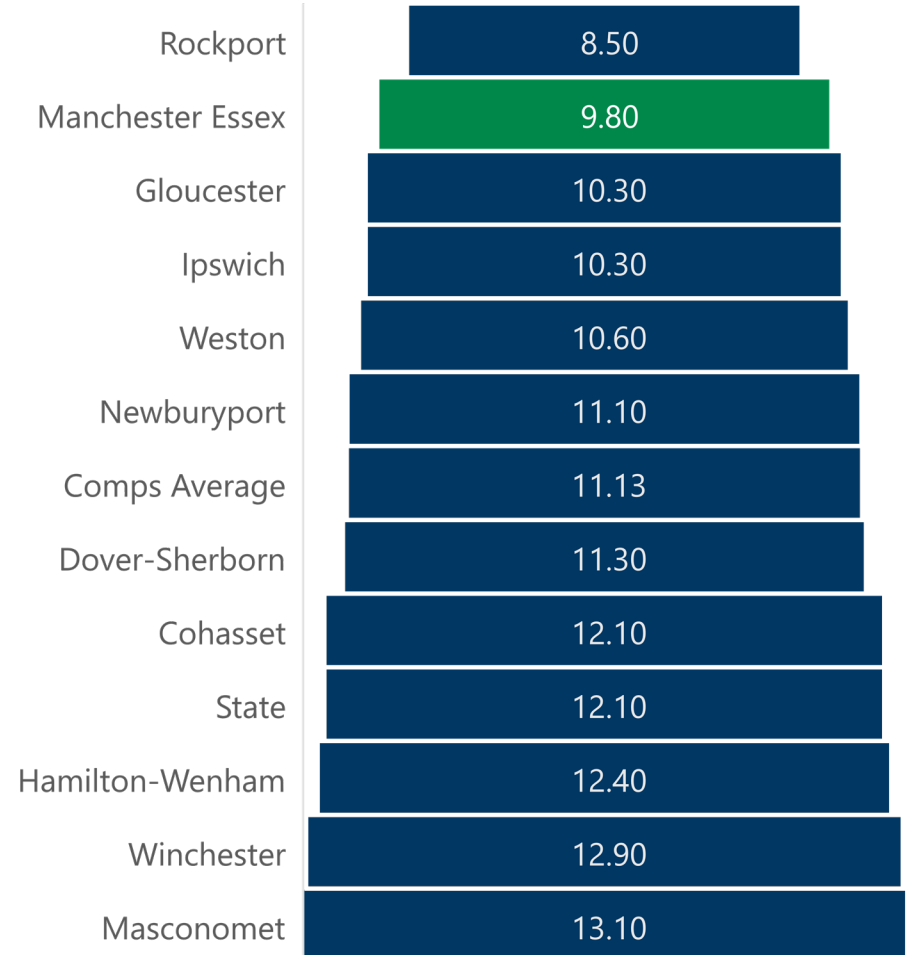
**MERSD has 9.8 students per each teacher.  
Comparatively:**

- State: 12.1
- Hamilton Wenham: 12.4
- Comps average: 11.1

**ELA and Math performance in meeting  
expectations in 10<sup>th</sup> grade:**

- MERSD: 84% and 81%
- Cohasset: 88% and 85%
- Hamilton Wenham: 90% and 88%
- Ipswich: 68% and 64%

### STUDENTS / TEACHERS FOR FY21



# Manchester Essex Regional School District

## Benchmarking: Student to Teacher Ratio – Based on School Data

■ Teaching metrics include the following categories: Student Services Office, Classroom Teachers, Special Ed Teachers\*, Special Ed Team Chairs, Substitute Teachers, Teaching Assistants\*, Library/Media Coordinators, SPED, LEP, H&H Tutors

\$ 000

### Total

FTE	Salaries	Staffing Levels	Total Enrollment	FTE Per 100 Students
198.0	16,308	7.0	1,386	14.3
199.4	16,804	6.9	1,368	14.6
200.1	17,118	6.3	1,262	15.9
199.7	17,984	6.3	1,250	16.0
206.3	18,328	5.9	1,225	16.8

### Total Teaching

FTE	Salaries	Staffing Levels	Total Enrollment	FTE Per 100 Students
162.0	12,308.4	8.56	1,386	11.7
163.3	12,714.7	8.38	1,368	11.9
163.0	12,935.2	7.74	1,262	12.9
162.6	13,566.4	7.69	1,250	13.0
167.0	13,794.1	7.34	1,225	13.6

### SPED Estimate

FTE	Salaries	Staffing Levels	SPED Enrollment	FTE Per 100 Students
57.9	3,421.3	2.35	136	42.6
60.1	3,647.9	2.11	127	47.3
60.1	3,786.7	3.96	238	25.3
59.9	3,922.7	3.84	230	26.0
65.1	4,170.2	3.53	230	28.3

### Non-SPED Estimate

FTE	Salaries	Staffing Levels	Non SPED Enrollment	FTE Per 100 Students
104.1	8,887.0	12.01	1,250	8.3
103.2	9,066.8	12.03	1,241	8.3
102.9	9,148.5	9.95	1,024	10.0
102.7	9,643.7	9.93	1,020	10.1
101.9	9,624.0	9.76	995	10.2

# Manchester Essex Regional School District

## Proposed Budget Summary–Comparison to LY and 18/19 Cohort

\$ 000

### Budget Summary Salaries & Staff

	Budget			Variance		%	
	2018- 2019 Expended	2021- 2022 Budget	2022- 2023 Budget	18-19 vs 22-23	21-22 vs 22-23	18-19 vs 22-23	21-22 vs 22-23
1 Administrative	1,966.7	2,171.9	2,272.7	306.0	100.7	15.6%	4.6%
2 Teachers	8,887.0	9,643.7	9,624.0	736.9	(19.7)	8.3%	-0.2%
3 Special Education Teachers / Aids	3,421.3	3,922.7	4,170.2	748.8	247.5	21.9%	6.3%
4 Health	1,091.8	1,237.0	1,284.0	192.2	47.0	17.6%	3.8%
5 Other	940.7	1,009.1	977.3	36.5	(31.8)	3.9%	-3.2%
6 Salaries & Staff - Total	<b>16,307.6</b>	<b>17,984.4</b>	<b>18,328.0</b>	<b>2,020.4</b>	<b>343.7</b>	<b>12.4%</b>	<b>1.9%</b>
<b>7 Operating Expenses</b>							
8 Building Expenses	360.1	416.8	410.0	49.8	(6.8)	13.8%	-1.6%
9 Admin Expense	232.6	273.0	274.0	41.4	1.1	17.8%	0.4%
10 Insurance	4,931.3	5,538.5	5,720.3	789.0	181.8	16.0%	3.3%
11 Other	274.2	432.4	433.1	158.9	0.7	57.9%	0.2%
12 Transportation	348.4	478.5	448.2	99.8	(30.3)	28.6%	-6.3%
13 SPED Services / Outsourced	1,490.6	1,715.9	2,140.8	650.2	424.9	43.6%	24.8%
14 Athletics/Student Activities	94.5	96.5	96.5	2.0	-	2.2%	0.0%
15 Utilities / Supplies	1,219.9	1,319.8	1,400.0	180.1	80.3	14.8%	6.1%
16 Operating Expenses	<b>8,951.7</b>	<b>10,271.3</b>	<b>10,922.9</b>	<b>1,971.3</b>	<b>651.6</b>	<b>22.0%</b>	<b>6.3%</b>
17 Subtotal	<b>25,259.3</b>	<b>28,255.7</b>	<b>29,251.0</b>	<b>3,991.7</b>	<b>995.3</b>	<b>15.8%</b>	<b>3.5%</b>
18 Other	<b>(129.5)</b>	<b>(325.0)</b>	<b>(325.0)</b>	<b>(195.5)</b>	<b>0.0</b>	<b>NM</b>	<b>NM</b>
19 General Fund Operating Spending	<b>25,129.8</b>	<b>27,930.7</b>	<b>28,926.0</b>	<b>3,796.2</b>	<b>995.3</b>	<b>15.1%</b>	<b>3.6%</b>

**How do we bridge FY18/19 school year to current Budget**

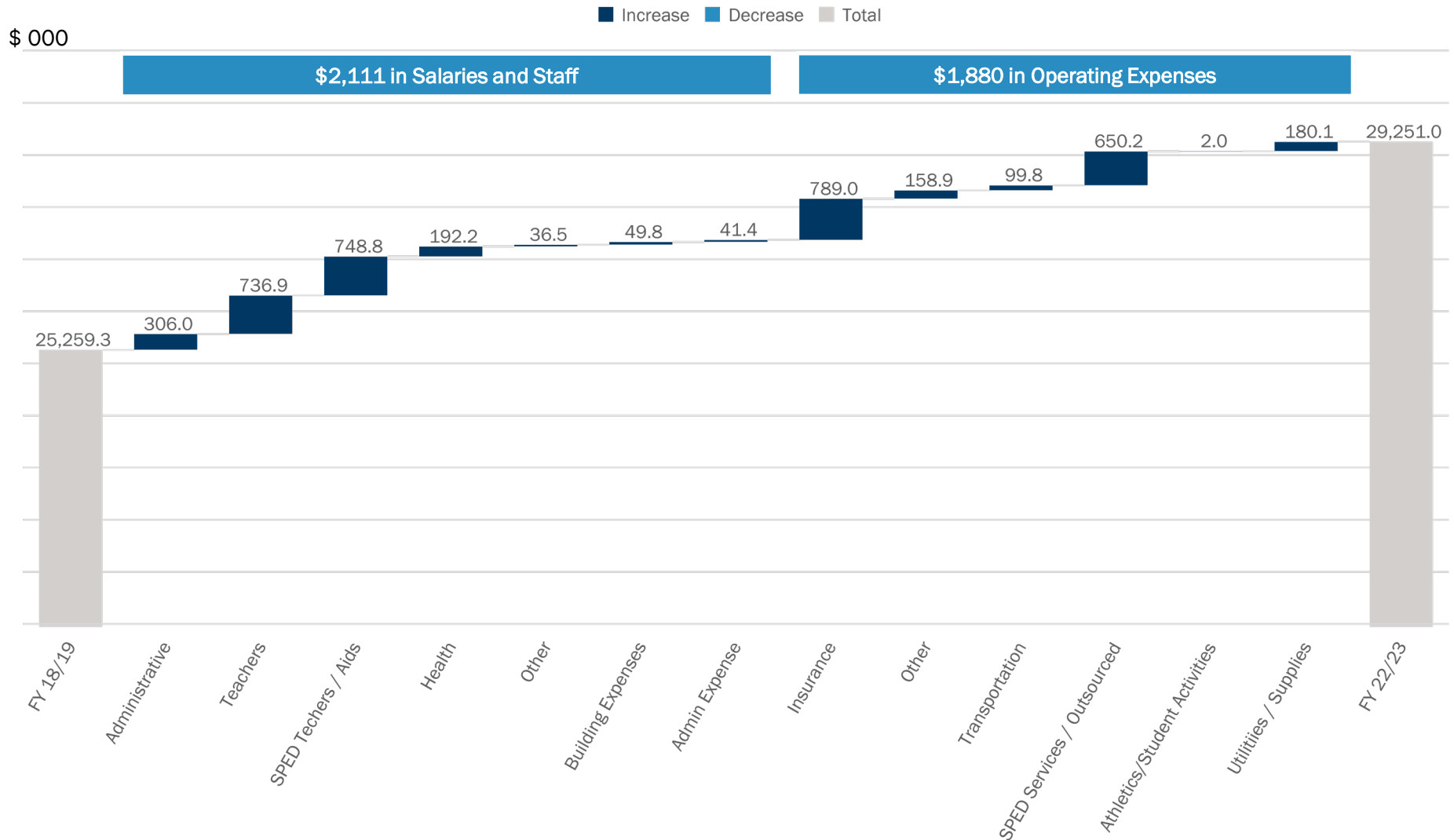
**Note the following observations:**

- There is a total budget of \$28.9M proposed for FY 22/23 compared to \$25.1M in FY18/19
- This reflects a 15.1% increase
- Salaries are up 12.4% overall

# Manchester Essex Regional School District

## Proposed Budget Summary Comparison to 18/19 Cohort Bridge

Bridge 18/19  
to 22/23



Note that all figures are provide by Massachusetts Department of Elementary and Secondary Education. Figures represent FY19 figures



# Manchester Essex Regional School District

## Outstanding Data Requests

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- Detail regarding measurements of level services such as:
  - Quantitative targets for student teacher ratios based on student composition
  - Explanations regarding changes in student teacher ratios
  - What year is used for consideration of benchmarking level services 18/19, earlier?
- Actual results to date versus the budget as of December 31, 2021
- Cohort to date versus prior year cohort to date; actual results versus budget over the same time period
- Eligible pupils by year for each town over the past 5 years by town; enrolled pupils by year for each town over the past 5 years
- Explanation of large increase in SPED student composition
- Explanation of school choice decisions – revenue of 5K versus cost of approximately 24K