

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2018-2019

<u>Account Number</u>	<u>Description</u>	
100.1100.00.8112.00	Committee Work	
2016-2017	Budgeted	\$26,000.00
2016-2017	Expended	\$25,999.76
2017-2018	Budgeted	\$26,000.00
2018-2019	Proposed	\$26,000.00

To provide compensation for instructional staff who serve on school or district standing committees that meet before or after school throughout the school year.

<u>Account Number</u>	<u>Description</u>	
100.1101.00.8112.00	Ret. Incentive/Professional Staff	
2016-2017	Budgeted	\$393,772.00
2016-2017	Expended	\$390,550.92
2017-2018	Budgeted	\$392,584.00
2018-2019	Proposed	\$395,756.00

The retirement incentive is available to all professional staff who meet eligibility requirements. The School Board is contractually obligated to fund a minimum of seven (7) requests. This line item funds the amount needed for seven (7) designated staff members already approved by the School Board.

<u>Account Number</u>	<u>Description</u>	
100-2123-37-8331-10	Testing & Scoring/EL-DW	
2016-2017	Budgeted	\$21,168.00
2016-2017	Expended	\$21,702.08
2017-2018	Budgeted	\$21,444.00
2018-2019	Proposed	\$21,444.00

To provide a comprehensive literacy and numeracy assessment system for students from kindergarten to grade six.

<u>Account Number</u>	<u>Description</u>	
100.2210.00.8112.00	Transitional Academic Support/Sal	
2016-2017	Budgeted	\$85,000.00
2016-2017	Expended	\$85,127.15
2017-2018	Budgeted	\$85,000.00
2018-2019	Proposed	\$85,000.00

To provide salaries for certified educators to offer targeted interventions for students before or after school and during the summer. This funding supports such programs as Evening Academy, and the summer reading program.

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<u>Account Number</u>	<u>Description</u>	
100.2211.00.8112.00	Inst Imp/Mentor Training/Dw	
2016-2017	Budgeted	\$5,500.00
2016-2017	Expended	\$5,819.00
2017-2018	Budgeted	\$5,500.00
2018-2019	Proposed	\$6,000.00

These funds support district efforts to develop and retain highly qualified educators through ongoing training and coaching.

<u>Account Number</u>	<u>Description</u>	
100.2900.00.8211.00	Ins/Health/Dw	
2016-2017	Budgeted	\$11,090,025.00
2016-2017	Expended	\$10,710,770.45
2017-2018	Budgeted	\$11,193,984.00
2018-2019	Proposed	\$11,270,936.00

The guaranteed maximum rate increase for 2018-2019 from the HealthTrust is 3.5%. The actual rate will be set in the spring of 2018.

<u>Account Number</u>	<u>Description</u>	
100.2900.00.8212.00	Ins/Dental/Dw	
2016-2017	Budgeted	\$663,006.00
2016-2017	Expended	\$683,581.87
2017-2018	Budgeted	\$663,006.00
2018-2019	Proposed	\$699,303.00

There is a 2.4% increase in the rate for 2018-2019.

<u>Account Number</u>	<u>Description</u>	
100.2900.00.8217.00	Ins/Ltd Supp Staff/Dw	
2016-2017	Budgeted	\$26,403.00
2016-2017	Expended	\$29,241.73
2017-2018	Budgeted	\$26,403.00
2018-2019	Proposed	\$32,165.00

The long-term disability insurance rate is based on an estimate of potential claims.

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<u>Account Number</u>	<u>Description</u>	
100.2900.00.8218.00	Ins/Ltd Prof Staff/Dw	
2016-2017	Budgeted	\$89,062.00
2016-2017	Expended	\$81,701.14
2017-2018	Budgeted	\$89,062.00
2018-2019	Proposed	\$89,871.00

The long-term disability insurance rate is based on an estimate of potential claims.

<u>Account Number</u>	<u>Description</u>	
100.2900.00.8220.00	Fica/Dw	
2016-2017	Budgeted	\$2,525,093.00
2016-2017	Expended	\$2,444,478.05
2017-2018	Budgeted	\$2,573,042.00
2018-2019	Proposed	\$2,680,659.00

FICA represents 7.65% of all salary accounts.

<u>Account Number</u>	<u>Description</u>	
100.2900.00.8231.00	NH Retire/Classified Staff	
2016-2017	Budgeted	\$1,074,676.00
2016-2017	Expended	\$985,381.61
2017-2018	Budgeted	\$1,173,824.00
2018-2019	Proposed	\$1,173,824.00

The rate for 2018-2019 is 11.38% of salary which is the same rate as 2017-2018.

<u>Account Number</u>	<u>Description</u>	
100.2900.00.8232.00	NH Retire/Professional Staff	
2016-2017	Budgeted	\$3,556,394.00
2016-2017	Expended	\$3,325,236.67
2017-2018	Budgeted	\$3,917,874.00
2018-2019	Proposed	\$4,152,845.00

The rate for 2018-2019 is 17.36% of salary which is the same rate as 2017-2018.

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<u>Account Number</u>	<u>Description</u>	
100.2213.45.8240.00	Supp Staff Improvement	
2016-2017	Budgeted	\$78,000.00
2016-2017	Expended	\$42,559.29
2017-2018	Budgeted	\$78,000.00
2018-2019	Proposed	\$78,000.00

This account funds occupational and professional training for all support staff per the employment contract.

<u>Account Number</u>	<u>Description</u>	
100.2410.45.8240.00	Admin Improvement	
2016-2017	Budgeted	\$114,000.00
2016-2017	Expended	\$113,368.31
2017-2018	Budgeted	\$114,000.00
2018-2019	Proposed	\$114,000.00

This account funds professional development activities for school and district administrators per the employment contract.

<u>Account Number</u>	<u>Description</u>	
100.2213.45.8241.00	Program Prof. Staff 3.1A	
2016-2017	Budgeted	\$51,000.00
2016-2017	Expended	\$51,000.46
2017-2018	Budgeted	\$51,000.00
2018-2019	Proposed	\$51,000.00

This account funds professional development activities such as district workshops, seminars and training.

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<u>Account Number</u>	<u>Description</u>	
100.2213.45.8242.00	Workshops/Undergrad 3.1B	
2016-2017	Budgeted	\$75,000.00
2016-2017	Expended	\$65,789.57
2017-2018	Budgeted	\$75,000.00
2018-2019	Proposed	\$75,000.00

This account funds reimbursement for individual certified teachers upon completion of professional growth activities approved by the Professional Development Committee.

<u>Account Number</u>	<u>Description</u>	
100.2213.45.8243.00	Graduate Studies 3.1C	
2016-2017	Budgeted	\$100,000.00
2016-2017	Expended	\$96,753.36
2017-2018	Budgeted	\$100,000.00
2018-2019	Proposed	\$100,000.00

This account funds reimbursement for individual certified teachers upon completion of graduate courses approved by the Professional Development Committee.

<u>Account Number</u>	<u>Description</u>	
100.2213.45.8244.00	District Initiatives 3.2	
2016-2017	Budgeted	\$150,000.00
2016-2017	Expended	\$149,999.45
2017-2018	Budgeted	\$150,000.00
2018-2019	Proposed	\$150,000.00

This account funds specialized training and designated assignments for individual certified teachers to meet the needs of the district as determined by the Superintendent.

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<u>Account Number</u>	<u>Description</u>	
100.2900.00.8250.00	Unemp Comp/Dw	
2016-2017	Budgeted	\$58,441.00
2016-2017	Expended	\$57,369.32
2017-2018	Budgeted	\$58,441.00
2018-2019	Proposed	\$58,441.00

The unemployment compensation proposed amount is based on an estimate received from the current insurance carrier.

<u>Account Number</u>	<u>Description</u>	
100.2900.00.8260.00	Work Comp Ins/Dw	
2016-2017	Budgeted	\$206,211.00
2016-2017	Expended	\$213,149.00
2017-2018	Budgeted	\$206,211.00
2018-2019	Proposed	\$234,463.00

The workers' compensation proposed amount is based on an estimate received from the current insurance carrier.

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<u>Account Number</u>	<u>Description</u>	
100.2721.00.8510.00	Transport/Reg	
2016-2017	Budgeted	\$2,124,322.00
2016-2017	Expended	\$2,038,836.78
2017-2018	Budgeted	\$2,193,363.00
2018-2019	Proposed	\$2,270,131.00

To provide transportation for students for 180 school days. This account includes a 3.5% contracted increase.

38 (71) Passenger Buses	\$2,248,642.00
(1) Late Run (Need 2 Buses)	\$21,489.00
Total	\$2,270,131.00

<u>Account Number</u>	<u>Description</u>	
100.2723.00.8510.00	Transport/Charter School	
2016-2017	Budgeted	\$35,100.00
2016-2017	Expended	\$35,100.00
2017-2018	Budgeted	\$36,240.00
2018-2019	Proposed	\$37,508.00

To provide transportation for charter school students for 180 school days. This account includes a 3.5% contracted increase.

1 (15) Passenger Bus	\$37,508.00
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<u>Account Number</u>	<u>Description</u>	
100.2900.00.8520.00	Insurances/Prop & Liab/Dw	
2016-2017	Budgeted	\$136,250.00
2016-2017	Expended	\$144,709.00
2017-2018	Budgeted	\$144,551.00
2018-2019	Proposed	\$159,179.00

The property and liability insurance is based on an estimate from the current insurance carrier.

<u>Account Number</u>	<u>Description</u>	
100.2212.39.8550.00	Curr Dev Dw/Printing	
2016-2017	Budgeted	\$1,800.00
2016-2017	Expended	\$1,800.28
2017-2018	Budgeted	\$1,800.00
2018-2019	Proposed	\$1,800.00

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To provide funding to print curriculum materials for all classroom teachers.

<u>Account Number</u>	<u>Description</u>	
100.2710.00.8580.00	Travel/Trans Coord	
2016-2017	Budgeted	\$4,000.00
2016-2017	Proposed	\$3,549.98
2017-2018	Budgeted	\$4,000.00
2018-2019	Proposed	\$4,000.00

To provide mileage reimbursement for the Transportation Coordinator for bus stop and bus route development and changes.

<u>Account Number</u>	<u>Description</u>	
100.2211.00.8610.00	Inst Imp/Supplies/Dw	
2016-2017	Budgeted	\$4,000.00
2016-2017	Proposed	\$4,044.18
2017-2018	Budgeted	\$4,000.00
2018-2019	Proposed	\$4,000.00

To provide supplies and handbooks for professional staff who serve as mentors and to provide materials for new hires in their first year of teaching in Merrimack.

<u>Account Number</u>	<u>Description</u>	
100.2212.39.8610.00	Curr Dev Dw/Supplies	
2016-2017	Budgeted	\$500.00
2016-2017	Expended	\$866.93
2017-2018	Budgeted	\$600.00
2018-2019	Proposed	\$800.00

To provide materials for the Assistant Superintendent to use with district curriculum committees in the development of new curriculum. The increase is due to multiple concurrent curriculum initiatives.

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<u>Account Number</u>	<u>Description</u>	
100.2514.00.8815.00	Criminal Check Reimb	
2016-2017	Budgeted	\$8,000.00
2016-2017	Expended	\$8,064.44
2017-2018	Budgeted	\$8,000.00
2018-2019	Proposed	\$8,000.00

To process criminal background checks for all newly hired employees, designated school district volunteers, substitutes, and coaches.

<u>Account Number</u>	<u>Description</u>	
100.5110.47.8830.00	Debt Service/Principal	
2016-2017	Budgeted	\$1,070,000.00
2016-2017	Expended	\$1,070,000.00
2017-2018	Budgeted	\$1,070,000.00
2018-2019	Proposed	\$1,070,000.00

The breakdown of principal payments per bond issue is as follows:

Merrimack Middle School	\$775,000.00
High School Addition	\$295,000.00
Total	\$1,070,000.00

Last Payment

2023-2024

2020-2021

<u>Account Number</u>	<u>Description</u>	
100.5120.47.8830.00	Debt Service/Interest	
2016-2017	Budgeted	\$339,948.00
2016-2017	Expended	\$300,270.00
2017-2018	Budgeted	\$288,265.00
2018-2019	Proposed	\$231,407.00

The breakdown of interest payments per bond issue is as follows:

Merrimack Middle School	\$190,844.00
High School Addition	\$40,563.00
Total	\$231,407.00

Last Payment

2023-2024

2020-2021

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<u>Account Number</u>	<u>Description</u>	
100.5221.00.8930.00	Transfer To Food Service	
2016-2017	Budgeted	\$1.00
2016-2017	Expended	\$0.00
2017-2018	Budgeted	\$1.00
2018-2019	Proposed	\$1.00

To be used to balance the Food Service budget if needed from the General Fund.

<u>Account Number</u>	<u>Description</u>	
100.2317.01.8330.01	School Dist Auditors	
2016-2017	Budgeted	\$37,000.00
2016-2017	Expended	\$39,250.00
2017-2018	Budgeted	\$37,000.00
2018-2019	Proposed	\$37,000.00

The amount requested reflects comprehensive testing as mandated by the Accounting Standards Board. The standards have become more detailed over time, thus the added expense. The scope now includes a comprehensive review of the computerized accounting system as it pertains to rights and privileges associated with different roles and responsibilities.

<u>Account Number</u>	<u>Description</u>	
100.2318.01.8330.01	School Dist Legal Serv	
2016-2017	Budgeted	\$45,000.00
2016-2017	Expended	\$40,918.61
2017-2018	Budgeted	\$50,000.00
2018-2019	Proposed	\$45,000.00

To provide legal services to the School District as needed.

<u>Account Number</u>	<u>Description</u>	
100.2311.01.8540.01	School Board/Advertising	
2016-2017	Budgeted	\$20,000.00
2016-2017	Expended	\$20,563.40
2017-2018	Budgeted	\$20,000.00
2018-2019	Proposed	\$20,000.00

To provide advertising for School District meetings, public hearings, legal notices, and ongoing professional and classified openings throughout the school year.

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<u>Account Number</u>	<u>Description</u>	
100.2540.01.8550.01	Printing/Dw	
2016-2017	Budgeted	\$3,050.00
2016-2017	Expended	\$3,050.00
2017-2018	Budgeted	\$3,050.00
2018-2019	Proposed	\$3,050.00

To provide supplies and materials such as professional development forms, personnel action forms, and time slips.

<u>Account Number</u>	<u>Description</u>	
100.2311.01.8610.01	School Board Serv/Supplies	
2016-2017	Budgeted	\$1,000.00
2016-2017	Expended	\$775.49
2017-2018	Budgeted	\$1,000.00
2018-2019	Proposed	\$1,000.00

To provide supplies for board meetings throughout the school year.

<u>Account Number</u>	<u>Description</u>	
100.2313.01.8610.01	School Dist Treas/Supplies	
2016-2017	Budgeted	\$2,100.00
2016-2017	Expended	\$2,241.16
2017-2018	Budgeted	\$2,100.00
2018-2019	Proposed	\$2,100.00

To provide supplies for the School District Treasurer

<u>Account Number</u>	<u>Description</u>	
100.2319.01.8610.01	School Dist Meeting	
2016-2017	Budgeted	\$7,200.00
2016-2017	Expended	\$7,212.40
2017-2018	Budgeted	\$7,200.00
2018-2019	Proposed	\$7,200.00

To provide supplies for school district meetings.

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<u>Account Number</u>	<u>Description</u>	
100.2311.01.8810.01	Memberships/Dw	
2016-2017	Budgeted	\$10,517.00
2016-2017	Expended	\$10,597.22
2017-2018	Budgeted	\$10,517.00
2018-2019	Proposed	\$10,517.00

To provide membership for the School Board in the New Hampshire School Boards Association and for the School District's affiliation with the New England School Development Education Council (NESDEC).

<u>Account Number</u>	<u>Description</u>	
100.2320.00.8430.04	Contracted Services/Supt Off	
2016-2017	Budgeted	\$180,960.00
2016-2017	Expended	\$181,920.77
2017-2018	Budgeted	\$187,294.00
2018-2019	Proposed	\$192,912.00

To provide for the connectivity associated with the wide area network to all schools, the Powerschool Student Information System, automated emergency calling system, human resources employment processing services and fund accounting software and support. The increase is due to Powerschool and fund accounting software upgrades estimated at 3.00%.

<u>Account Number</u>	<u>Description</u>	
100.2320.00.8431.04	Equipment/Repairs	
2016-2017	Budgeted	\$8,000.00
2016-2017	Expended	\$6,154.71
2017-2018	Budgeted	\$8,000.00
2018-2019	Proposed	\$7,000.00

To provide for the repair and maintenance of office equipment in the Superintendent's office.

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<u>Account Number</u>	<u>Description</u>	
100.2320.00.8531.04	Telephone/Supt Off	
2016-2017	Budgeted	\$9,465.00
2016-2017	Expended	\$9,475.41
2017-2018	Budgeted	\$9,739.00
2018-2019	Proposed	\$9,645.00

The budgeted amount represents a three-year average expenditure.

<u>Account Number</u>	<u>Description</u>	
100.2320.00.8534.04	Postage/Supt Off	
2016-2017	Budgeted	\$5,211.00
2016-2017	Expended	\$5,120.34
2017-2018	Budgeted	\$4,701.00
2018-2019	Proposed	\$4,895.00

To provide postage for the Superintendent's office. The proposed amount represents a three-year average expenditure.

<u>Account Number</u>	<u>Description</u>	
100.2320.00.8550.04	Printing/Supt Off	
2016-2017	Budgeted	\$2,200.00
2016-2017	Expended	\$2,200.00
2017-2018	Budgeted	\$2,200.00
2018-2019	Proposed	\$2,200.00

To fund the printing needs of the Superintendent's office.

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<u>Account Number</u>	<u>Description</u>	
100.2320.00.8580.04	Travel/Supt Off	
2016-2017	Budgeted	\$4,000.00
2016-2017	Expended	\$4,000.00
2017-2018	Budgeted	\$4,000.00
2018-2019	Proposed	\$4,000.00

To reimburse personnel in the Superintendent's office for school district travel.

<u>Account Number</u>	<u>Description</u>	
100.2320.00.8610.04	Office Supplies/Supt Off	
2016-2017	Budgeted	\$7,000.00
2016-2017	Expended	\$6,935.24
2017-2018	Budgeted	\$7,000.00
2018-2019	Proposed	\$7,000.00

To provide for the purchase of supplies for the Superintendent's office.

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<u>Account Number</u>	<u>Description</u>	
100.2320.00.8810.04	Membership/Supt Off	
2016-2017	Budgeted	\$4,500.00
2016-2017	Expended	\$4,504.58
2017-2018	Budgeted	\$4,500.00
2018-2019	Proposed	\$4,500.00

To provide for memberships in professional organizations for personnel in the Superintendent's office, which includes the American Association of School Administrators, the New Hampshire School Administrators Association, the New Hampshire Association of School Business Officials, the Society for Human Resource Management, and the Greater Nashua Human Resources Management.

<u>Account Number</u>	<u>Description</u>	
100.2320.00.8815.04	Professional Mtgs/Supt Off	
2016-2017	Budgeted	\$5,000.00
2016-2017	Expended	\$5,240.00
2017-2018	Budgeted	\$5,000.00
2018-2019	Proposed	\$5,000.00

Funds are requested for personnel in the Superintendent's office to attend professional, state, and local conferences and seminars.