

**Merrimack School District**  
**Proposed Administrative Budget for School Year 2020-2021**  
**December 4, 2019**

The 2020-2021 School District budget reflects the realities of an enrollment projected to increase by between 30 and 50 students annually through the next five years. It also reflects the school district's on-going commitment to ensuring the construction of a solid foundation for all our students, but particularly for our youngest learners, upon which they can stand securely as they proceed through their school years to emerge well prepared to be college and career ready.

The Merrimack School Board has asked the school district administration to pay close attention to three interrelated areas in its construction of the 2020-2021 school district budget. The areas outlined by the school board are:

Infrastructure Management  
Student Outcomes  
Fiscal Prudence

The summary of the district budget will, likewise, be presented in the context of these three broad categories:

**Infrastructure Management**

Of the six schools in the Merrimack School District, five are between 50 and 70 years old. These aging and well used buildings, like all such facilities, require on-going maintenance and, on occasion, require significantly more than typical upkeep to protect the assets that lie inside, the most important of which are the school aged children of our town. Over the last ten years, the taxpayer has seen fit to support the infrastructure of our schools by authorizing approximately ten million dollars for maintenance projects. This investment has paid for new and/or partially new roofs on each of our school buildings, has provided newly paved and/or expanded parking lots, new heating systems, fire alarm panels, updated electrical systems, water filtration systems, secure entrances, and safe and energy efficient windows to name just a few infrastructure projects that have been implemented NOT to beautify our facilities but to enhance student safety and to optimize student learning. The Maintenance component of the district budget reflects those same goals as does, of course, the school district Capital Improvement Plan, presented to the school board for its approval on November 18, 2019. However, since a budget is also a reflection of the priorities of those constructing it, this year's budget asks the school board to place the

MES/JMUES roof, currently residing on the 2020-2026 Capital Improvement Plan, on a warrant article, asking the town to consider the merits of this request in a separate vote from the district budget in order to prioritize another competing and more compelling current need.

## **Student Outcomes**

The most important mission of a school system, beyond ensuring its students' safety, is to educate students to be successful in whatever ways they define success. For some, that means college. For others, that means a career in a trade directly out of high school. For others, that may mean military service. In each case, however, it is the specific mission of the public-school system to ensure readiness for whatever next step a student wishes to take once s/he leaves the pre-k-12 system. That readiness is predicated on a strong foundation. Early childhood education, specifically defined here as pre-k through grade two, is the primary means of ensuring the development and maintenance of that foundation for all future success. Every effort to secure students' academic, social and emotional foundation yields multiple benefits, with two interrelated benefits being of chief significance in the context of this budget: student outcomes and long-term cost savings. Put simply, investment in our earliest learners, during a period of significant psycho-social transformations, creates the conditions for future academic success. This is achieved, chiefly, by providing students access to contemporary curriculum matched with equally contemporary resources, well trained teachers able to provide differentiated and responsive instruction, and class sizes and classroom supports that ensure the kind of significant and qualitatively different kinds of attention required by our youngest learners. These are not luxuries for our students. Research, and our own experience, suggests that these investments are necessary to achieve the outcomes that our students deserve and that this board has asked administration to pursue. Further, such investments yield significant long-term financial savings. For example, personnel costs and resources associated with the necessary remediation of academic and social/emotional delays in older students could be redeployed, or saved, in the context of an even stronger early childhood experience for our youngest students.

Over the last ten years, the district's student population has, indeed, declined. In the last decade, the population has declined by as much as 13%. That much has been quite public. What has been significantly less well known is the associated reduction in force of our professional staff. During that same ten-year period, the district reduced its staff by 30 full-time positions, or approximately 8% from its high point. This reduction has been made slowly, proportionally, over the period of student population decline constrained by state minimum standards for class size which articulate both required and suggested maximum student/teacher ratios. Information

about class size and student/teacher ratios was shared publicly at a school board meeting on October 21, 2019.

At that same meeting, administration shared information that, according to demographers at NESDEC that the district has relied upon for over twenty years, enrollment is projected to increase in Merrimack by between 30 and 50 students annually over the next five years. This should make sense to residents who have seen significant residential construction projects appear throughout the community over the last year. Additionally, and far less well known to the public, are the number of families who reside in long term accommodations at Merrimack hotels, particularly impacting Thorntons Ferry School. In the spirit of the mission of public education, we welcome all these families and their children and will do whatever we can to create the conditions for their success.

The increased enrollment, projected now at 52 more students this year than last, coupled with our growing understanding of the requirements of a strong foundation for our earliest learners, leads administration to include the addition of four full-time teaching positions in this year's budget. These positions are to be deployed as follows:

Thorntons Ferry School—1 Kindergarten and 1 First Grade  
Mastricola Elementary School—1 First Grade  
Reeds Ferry Elementary School—1 First Grade

In addition, included in this budget is a request for 3 full-time Kindergarten Instructional Assistants (KIAs). These will be deployed in each of our three lower elementary schools.

These positions chiefly represent the academic/student outcomes objectives of this budget, reflecting both a trend towards increased enrollment and a prioritization of a more personalized, student-centered educational experience for our youngest learners. Further, this budget is impacted chiefly by the addition of one full-time System of Care Coordinator, which reflects another reality felt every day by educators in our classrooms but not, perhaps, sufficiently understood outside of the school environment. To be specific, students are experiencing significant mental health and behavioral challenges at increasingly younger ages, and we must proactively deal with this new reality in order to create the conditions for their long-term success. The primary function of this new role is to facilitate a comprehensive planning and support process focused almost exclusively on students' social and emotional needs as a necessary component of their future success. This position will serve all the

schools, under the direction of the Director of Student Services and in partnership with the school district Leadership Team.

The costs associated with these positions roughly equals the dollar amount over default represented by this proposed budget:

Costs associated with proposed personnel increases=\$406,744  
Amount over default=\$403,329

## **Fiscal Prudence**

The construction of this budget, as in all previous budgets, is impacted by the same realities that affect all budgets—rising costs. This year's budget stands at \$81,117,846. The 2019-2020 budget, approved by the voters last April, was \$79,034,477. The difference between last year's approved budget and this year's proposed budget is \$2,083,369. That difference is almost entirely comprised of non-discretionary obligations:

- 8.5% increase in Health Costs
- 3.9% increase in Dental Costs
- 3.25% increase in professional staff contracted salaries
- Proportional increase in FICA and NH Retirement due to wage increase
- 3.0% increase in support staff contracted salaries
- 5.5% increase in utilities
- 3.5% increase in transportation costs

These increases, all non-discretionary, without adding one cent of discretionary items, amount to an automatic increase of approximately \$2,000,000 over last year's approved budget. In addition, many years see impacts to the district operating budget brought about by decisions and/or mandates that come with no associated financial supports. This year's revenues, for example, are impacted by an approximately \$300,000 decrease in Medicaid reimbursements brought about by decisions made at the state level. This shortfall must be made up through increased taxation at the local level. This information was shared with the school board at its September 16, 2019 meeting. The total non-discretionary increases are then modified by the reduction of debt service/interest in the amount of \$53,038. and the conclusion of our heating and lighting retrofit project in the amount of \$467,482. Excluding the personnel requests outlined above, a site development study and funds to demolish and remove the



current “Brentwood” building, the district budget as presented, in all its categories, is below default and virtually level funded.

In just over four years, the Merrimack School District will be debt free. Given the significant capital and program investments made in the district over the last 20 years, this is a singular achievement, made possible by the partnership between past and current school boards and administrations. This budget reflects a continued march toward debt freedom and will allow us to contemplate future growth in capital and other projects while maintaining a long-held school board goal of stabilizing the tax rate through predictable and steady budgeting.

This budget reflects a solemn responsibility to the taxpayer, who, in states like New Hampshire, bears all the costs associated with educating its community’s children. This responsibility is matched, however, with another equally important responsibility: to provide the conditions for optimal student outcomes in the context of ever rising fixed costs. The process that follows next is will seek to determine, through extensive dialogue by multiple town entities and the participation of citizens, the best balance between these two imperatives for all the school district’s constituents.

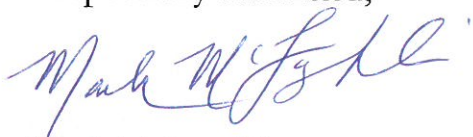
### Summary

2020-2021 Proposed Administrative Budget	\$81,117,846
2019-2020 Approved Operating Budget	\$79,034,477

The proposed administrative budget is 2.64% more than the 2019-2020 approved operating budget, approximately 98% of which is due to non-discretionary obligations.

The 2020-2021 default budget as required under RSA 40:13 is \$80,714,517. The proposed administrative budget is \$403,329, or 0.5% more than the default budget.

Respectfully submitted,



Mark McLaughlin  
Superintendent of Schools

**Merrimack School District  
Projected Enrollments  
2020-2021  
Elementary Schools**

	<b>Mastricola</b>			<b>Reeds Ferry</b>			<b>Thorntons Ferry</b>			<b>District Totals</b>		
	Pupil	Tchr	P/T Ratio	Pupil	Tchr	P/T Ratio	Pupil	Tchr	P/T Ratio	Pupil	Tchr	P/T Ratio
PR	63	3	21	49	2	25	49	2	25	160	7	23
K	83	5	17	85	5	17	113	6	19	280	16	18
1	80	4	20	102	5	20	115	6	19	297	15	20
2	75	4	19	96	5	19	108	6	18	279	15	19
3	69	3	23	83	4	21	101	4	25	253	11	23
4	70	3	23	89	4	22	103	4	26	263	11	24
<b>Total</b>	<b>440</b>	<b>22</b>	<b>20</b>	<b>504</b>	<b>25</b>	<b>20</b>	<b>589</b>	<b>28</b>	<b>21</b>	<b>1532</b>	<b>75</b>	<b>20</b>



# COMPARTIVE ENROLLMENTS AND PROJECTION

October 7, 2019

YEAR	PRE	K	1	2	3	4	R-4	5	6	5-6	7	8	7-8	9	10	11	12	9-12	TOTAL	DIFF	SPED	HSS	TOTAL
1997-1998		35	413	381	453	415	1697	426	376	802	403	370	773	433	359	340	324	1456	4728	98	81		4809
1998-1999		38	363	424	384	457	1666	422	432	854	372	393	765	377	409	357	334	1477	4762	39	86		4848
1999-2000		24	367	365	446	396	1598	461	434	895	428	382	810	379	365	410	348	1502	4805	43	86		4891
2000-2001		28	381	368	385	450	1612	389	448	837	450	428	878	394	381	341	408	1524	4851	50	90		4941
2001-2002		25	374	389	379	388	1555	444	403	847	456	453	909	421	380	370	355	1526	4837	-19	85		4922
2002-2003		14	352	387	395	386	1534	394	421	815	399	439	838	456	424	372	378	1630	4817	-6	99		4916
2003-2004		21	341	354	377	391	1484	389	387	776	411	409	820	439	441	414	375	1669	4749	-46	121		4870
2004-2005		0	325	338	332	378	1373	377	374	751	390	415	805	407	434	431	416	1688	4617	-137	116		4733
2005-2006		243	273	330	339	340	1525	373	389	762	388	380	768	411	397	430	420	1658	4713	67	87		4800
2006-2007		221	335	269	333	349	1507	359	383	742	387	396	783	396	406	393	416	1611	4643	-64	93		4736
2007-2008		255	292	339	271	340	1497	352	361	713	383	378	761	377	388	401	402	1568	4539	-111	86		4625
2008-2009		237	335	292	330	284	1478	329	354	683	354	379	733	384	376	374	417	1551	4445	-84	96		4541
2009-2010		226	302	329	297	336	1490	286	331	617	340	356	696	383	378	367	389	1517	4320	-105	116		4436
2010-2011		215	311	302	328	301	1457	341	287	628	320	340	660	336	384	368	407	1495	4240	-82	114		4354
2011-2012		208	279	315	294	327	1423	299	344	643	286	326	612	344	331	384	392	1451	4129	-105	120		4249
2012-2013		194	269	274	324	296	1357	315	286	601	330	279	609	323	344	333	393	1393	3960	-155	134		4094
2013-2014		219	256	276	266	330	1347	285	313	598	280	324	604	285	326	344	353	1308	3857	-97	140		3997
2014-2015		213	278	256	279	275	1301	323	284	607	313	281	594	328	293	331	355	1307	3809	-78	110		3919
2015-2016		208	257	277	249	284	1275	272	306	578	278	300	578	273	330	278	343	1224	3655	-135	129		3784
2016-2017		173	262	262	284	255	1236	295	265	560	315	283	598	305	273	318	301	1197	3591	-49	144		3735
2017-2018		194	242	266	273	307	1292	263	281	544	271	325	596	290	311	275	342	1218	3640	58	153		3793
2018-2019		237	249	251	264	283	1284	297	257	554	288	272	560	307	303	311	301	1222	3620	-13	160		3780
2019-2020	151	271	274	250	250	270	1466	279	292	571	259	283	542	274	307	311	333	1225	3804	48	24	87	3828
PROJECTION																							
2020-2021	160	280	297	279	253	263	1531	276	281	557	297	260	557	281	280	310	338	1210	3855	57	30	87	3885
2021-2022	170	282	297	302	281	266	1598	261	268	529	286	299	585	259	289	286	334	1168	3879	27	32	87	3911
2022-2023	180	285	296	302	304	294	1661	264	253	516	273	288	560	298	267	295	310	1170	3908	30	34	87	3942
2023-2024	190	290	293	301	304	317	1695	292	255	548	258	275	532	287	306	273	319	1184	3960	53	35	87	3995
2024-2025	195	290	298	298	303	317	1701	315	284	599	260	260	521	272	293	310	297	1171	3993	35	37	87	4030



# SAU #26, NH Historical Enrollment

School District:

SAU #26, NH - Merrimack

10/9/2019

Historical Enrollment By Grade																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2004	266	2009-10	79	228	299	329	298	335	287	329	345	356	384	377	367	385	0	4319	4398
2005	300	2010-11	70	215	310	297	327	301	341	289	323	342	335	385	370	406	0	4241	4311
2006	230	2011-12	77	206	277	315	294	325	298	344	288	326	344	333	379	383	0	4112	4189
2007	283	2012-13	91	195	269	274	322	296	314	286	330	281	322	342	331	385	0	3947	4038
2008	267	2013-14	102	215	256	276	266	330	285	313	280	324	285	326	344	353	0	3853	3955
2009	266	2014-15	118	213	278	256	279	275	323	284	313	281	328	293	331	354	0	3808	3926
2010	253	2015-16	104	208	257	277	249	284	272	306	278	300	273	330	278	343	0	3655	3759
2011	227	2016-17	114	173	262	262	284	255	295	265	315	283	305	273	318	301	0	3591	3705
2012	229	2017-18	153	194	242	266	273	307	263	281	271	325	290	311	275	342	0	3640	3793
2013	228	2018-19	134	237	249	251	264	283	297	257	288	272	307	303	311	301	0	3620	3754
2014	236	2019-20	151	270	274	250	250	270	279	292	259	283	274	307	313	332	0	3653	3804

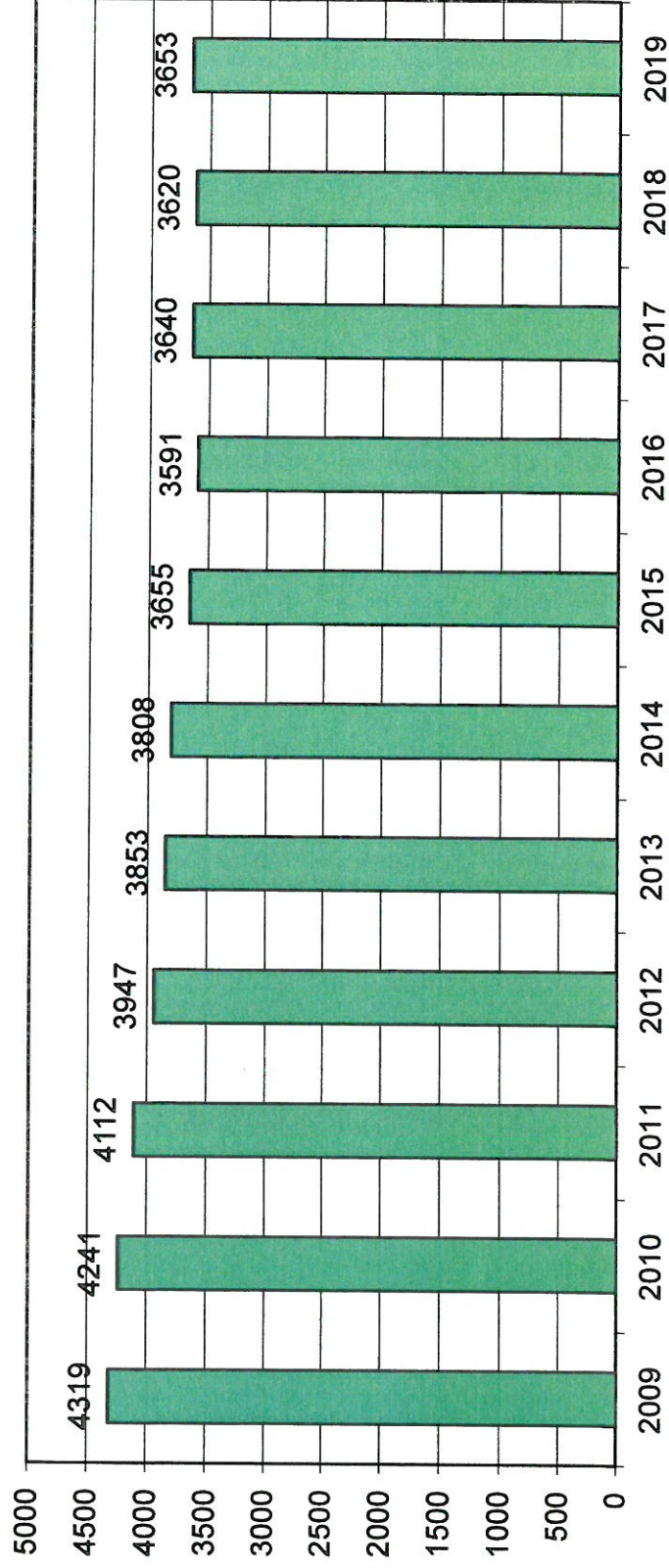
Historical Enrollment in Grade Combinations									
Year	K-4	5-6	PK-4	K-8	5-8	6-8	7-8	7-12	9-12
2009-10	1489	616	1568	2806	1317	1030	701	2214	1513
2010-11	1450	630	1520	2745	1295	954	665	2161	1496
2011-12	1417	642	1494	2673	1256	958	614	2053	1439
2012-13	1356	600	1447	2567	1211	897	611	1991	1380
2013-14	1343	598	1445	2545	1202	917	604	1912	1308
2014-15	1301	607	1419	2502	1201	878	594	1900	1306
2015-16	1275	578	1379	2431	1156	884	578	1802	1224
2016-17	1236	560	1350	2394	1158	863	598	1795	1197
2017-18	1282	544	1435	2422	1140	877	596	1814	1218
2018-19	1284	554	1418	2398	1114	817	560	1782	1222
2019-20	1314	571	1465	2427	1113	834	542	1768	1226

Historical Percentage Changes			
Year	K-12	Diff.	%
2009-10	4319	0	0.0%
2010-11	4241	-78	-1.8%
2011-12	4112	-129	-3.0%
2012-13	3947	-165	-4.0%
2013-14	3853	-94	-2.4%
2014-15	3808	-45	-1.2%
2015-16	3655	-153	-4.0%
2016-17	3591	-64	-1.8%
2017-18	3640	49	1.4%
2018-19	3620	-20	-0.5%
2019-20	3653	33	0.9%
Change	-666		-15.4%



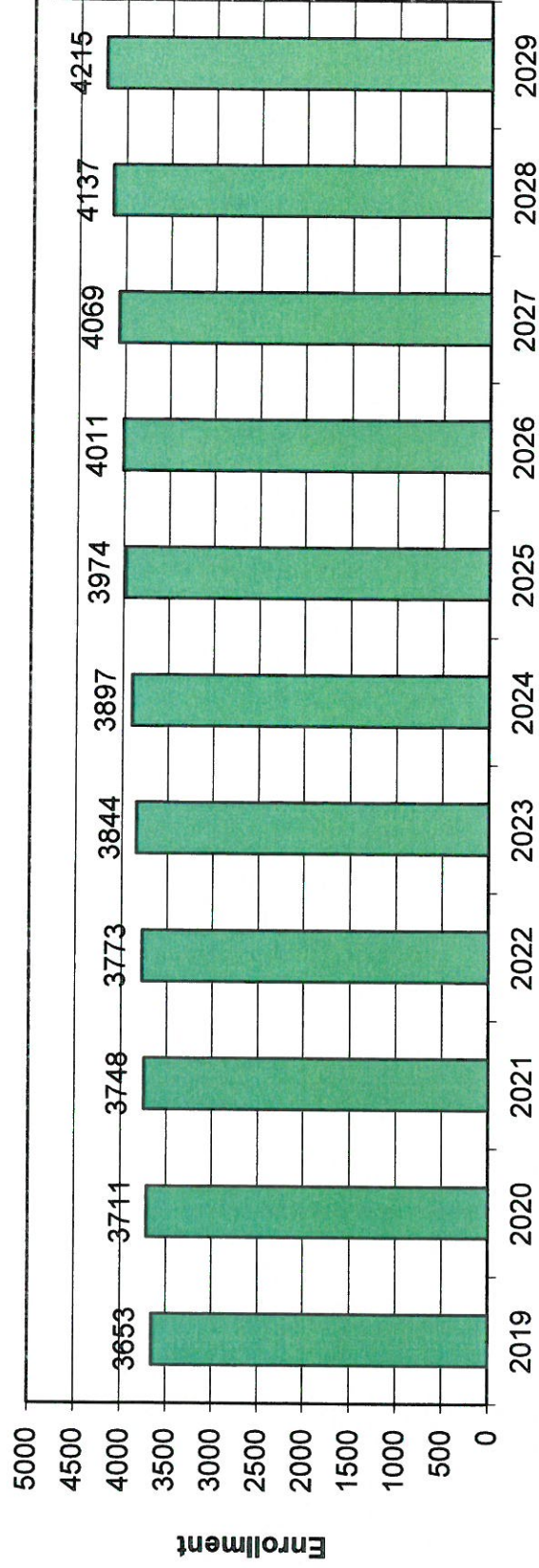
# SAU #26, NH Historical Enrollment

K-12, 2009-2019



# SAU #26, NH Projected Enrollment

K-12 To 2029 Based On Data Through School Year 2019-20





# SAU #26, NH Projected Enrollment

School District:

SAU #26, NH - Merrimack

10/9/2019

Enrollment Projections By Grade*																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2014	236	2019-20	151	270	274	250	250	270	279	292	259	283	274	307	313	332	0	3653	3804
2015	245	2020-21	152	265	345	279	253	262	269	271	297	261	281	280	310	338	0	3711	3863
2016	247	2021-22	153	260	339	351	282	265	261	261	276	299	259	287	283	335	0	3748	3901
2017	238	2022-23	154	240	320	345	355	295	264	253	266	278	297	266	290	305	0	3773	3927
2018	252	2023-24	155	265	307	326	349	372	293	256	258	268	276	303	268	313	0	3844	3999
2019	244	(est.)	156	246	328	313	329	365	370	284	261	260	266	282	306	289	0	3897	4053
2020	245	(est.)	157	248	315	332	316	344	363	359	289	263	258	272	285	330	0	3974	4131
2021	245	(est.)	158	248	317	321	335	331	342	352	366	291	261	264	275	308	0	4011	4169
2022	245	(est.)	159	247	317	323	324	351	329	332	358	368	289	267	267	297	0	4069	4228
2023	246	(est.)	160	249	316	323	326	339	349	319	338	360	365	295	270	288	0	4137	4297
2024	245	(est.)	161	247	319	322	326	341	337	339	325	340	357	373	298	291	0	4216	4376

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

Based on an estimate of births

Based on children already born

Based on students already enrolled

Projected Enrollment in Grade Combinations*										
Year	K-4	5-6	PK-4	K-8	5-8	6-8	7-8	7-12	9-12	
2019-20	1314	571	1465	2427	1113	834	542	1768	1226	
2020-21	1404	540	1556	2502	1098	829	558	1767	1209	
2021-22	1487	522	1640	2584	1097	836	575	1739	1164	
2022-23	1555	517	1709	2616	1061	797	544	1701	1157	
2023-24	1609	549	1764	2684	1075	782	526	1686	1160	
2024-25	1579	654	1735	2754	1175	805	521	1684	1143	
2025-26	1555	722	1712	2829	1274	911	552	1697	1145	
2026-27	1552	694	1710	2803	1351	1009	657	1765	1108	
2027-28	1562	661	1721	2949	1387	1058	728	1846	1120	
2028-29	1553	668	1713	2919	1366	1017	698	1916	1218	
2029-30	1555	676	1716	2896	1341	1004	665	1984	1319	

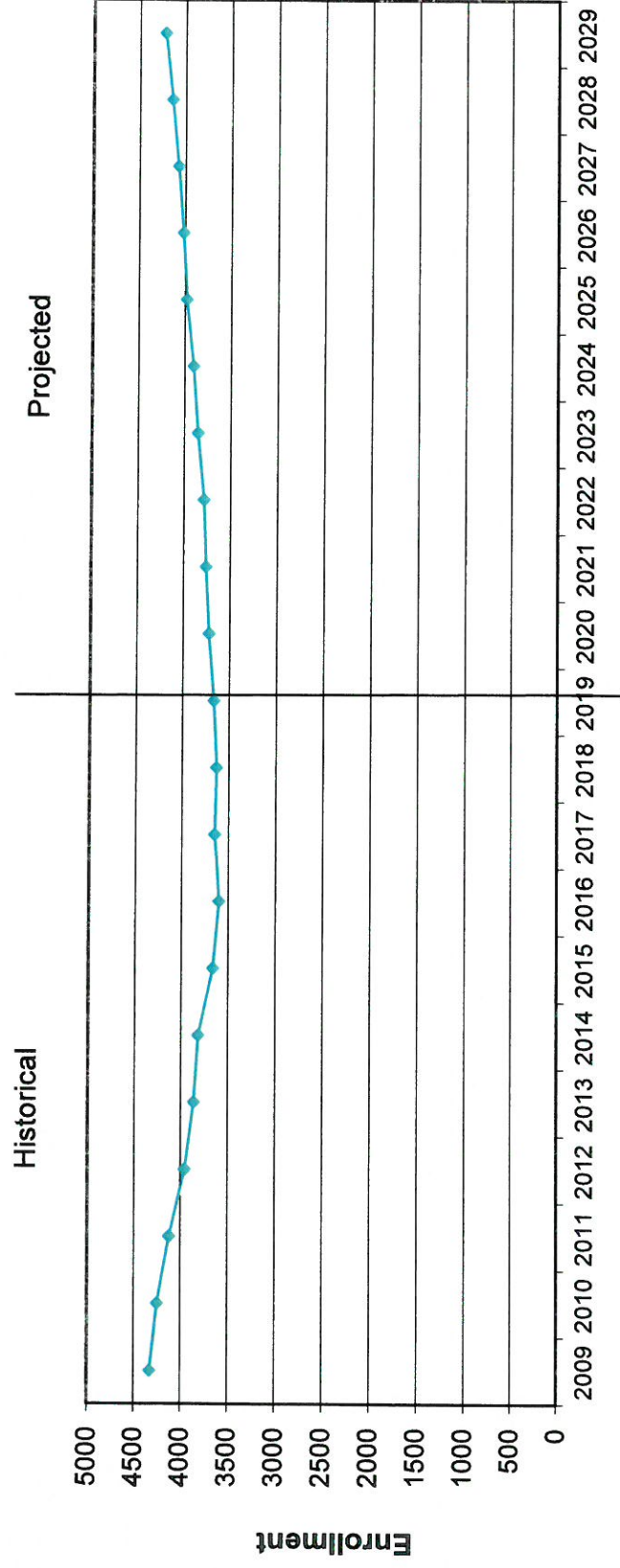
Projected Percentage Changes			
Year	K-12	Diff.	%
2019-20	3653	0	0.0%
2020-21	3711	58	1.6%
2021-22	3748	37	1.0%
2022-23	3773	25	0.7%
2023-24	3844	71	1.9%
2024-25	3897	53	1.4%
2025-26	3974	77	2.0%
2026-27	4011	37	0.9%
2027-28	4069	58	1.4%
2028-29	4137	68	1.7%
2029-30	4215	78	1.9%
Change	562		15.4%

\*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

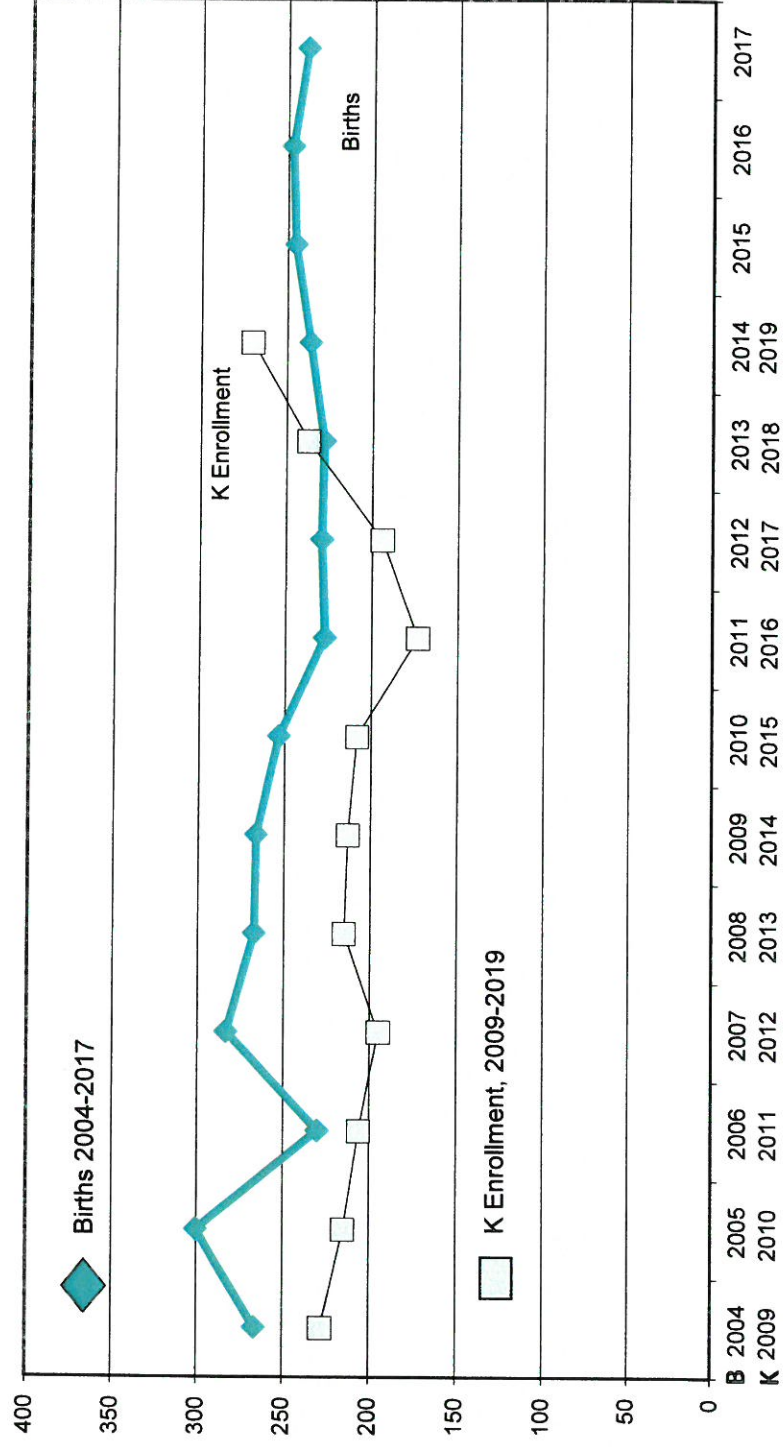


# SAU #26, NH Historical & Projected Enrollment

K-12, 2009-2029



# SAU #26, NH Birth-to-Kindergarten Relationship



## SAU #26, NH Additional Data

Building Permits Issued			
Year	Single-Family	Multi-Units	
2005	49	0	
2015	25	0	
2016	42	2	
2017	41	0	
2018	35	192	
2019	0 to date	0 to date	

Source: HUD and Building Department

Enrollment History		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2005-06	n/a	n/a
2015-16	n/a	n/a
2016-17	n/a	n/a
2017-18	n/a	n/a
2018-19	n/a	n/a
2019-20	n/a	n/a

[illegible]

K-12 Home-Schooled Students	2019	87
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K-12 Residents in Charter or Magnet Schools, or "Choiced-out"	2019	130
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<b>K-12 Special Education Outplaced Students</b>	2019	24
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K-12 Tuitioned-In, Choiced-In, & Other Non-Residents	
2010	0

The above data were used to assist in the preparation of the enrollment projections. If additional demographic work is needed, please contact our office.