

**Merrimack School District**  
**Proposed Administrative Budget for School Year 2021-2022**  
**December 7, 2020**

The 2021-2022 proposed budget reflects the consideration of five priorities as broadly articulated by the Merrimack School Board in its collective budget message to district administration and the impacts, both known and unknown, of the global pandemic. The five priorities are:

- Technology
- Safety
- Maintenance
- Personnel
- Curriculum

The proposed budget also recognizes the need to strike a balance between meeting the needs of a large and complex system and acknowledging the financial insecurity felt by so many in our community as a result of the nearly yearlong pandemic. As a result, the proposed budget was developed with a goal of level funding.

While the process by which this budget was developed was founded on a consideration of the five priorities named above, the budget before you does not request equal financial support for every priority. This is due to a number of factors unique both to the circumstances of this past year and as a result of care taken in previous budgets to account for certain recurring priorities.

### **Technology**

Over the past decade, the Merrimack School District has made significant investments in computer hardware, software and infrastructure in an effort to support 21<sup>st</sup> century learning goals. This continued focus on technology has helped students and staff make significant gains in the use of instructional technology as a component of an evolving teaching and learning model. However, these planned, budgeted and appropriately scaled technology enhancements did not anticipate a once in a lifetime global pandemic. The resulting technology needs to support full remote learning last spring and hybrid and remote learning this fall and next spring have been met by utilizing resources made available to our school district through its aggressive use of these available federal funds. This budget reflects a need for supplemental support to meet the continued challenge posed by the pandemic and the likely permanent changes to teaching and learning that it has caused.

In light of the previously described effort to balance school district needs and community challenges, this budget does not include a request for funds to support the goal of achieving 1:1 computers for all district students. Instead, it is our recommendation to put this request as a warrant article for \$450,000.

### **Safety**

Safety, in the context of the pandemic's impact on this budget, refers almost exclusively to materials and efforts related to virus prevention in our schools. Again, much of our virus prevention efforts, which to this point have allowed the district to remain transmission free within our schools, have

been paid for using federal funds available for this and related purposes. This budget reflects an on-going maintenance of those efforts in the next fiscal year.

## **Maintenance**

Our district has engaged in a consistent, well planned and long-term investment in the maintenance of district assets, specifically our schools. They are the pride of our district and serve the town in innumerable ways well beyond their primary use as learning sites. This dedicated and planful attention to our school buildings' infrastructure provides an opportunity to temporarily shift priorities to other areas of the budget requiring more attention as a result of the pandemic. The proposed ten-year Capital Improvement Plan, recently approved by the District Planning and Building Committee and currently under consideration by the Merrimack School Board, prioritizes a ten year focus on ventilation improvement in classrooms throughout the district. As with 1:1 technology, this budget does not include a request for funds for ventilation in the upcoming fiscal year. Instead, it is our recommendation to put this request as a warrant article for \$300,000

## **Personnel**

Last year, we discussed the anticipated five-year trend in student enrollment to increase annually by between 30-50 students. Certainly, that trend was interrupted by the unanticipated effects of the pandemic. The resulting impact on student enrollment (no growth, minimal decline) was offset by the challenges posed by effectively operating two concurrent systems (hybrid and remote). Despite an essentially static enrollment this year, personnel needs exceeded expectations in order to accommodate the variety of challenges posed by staffing two systems in the pandemic. These challenges were met by creative deployment of available staff in conjunction with the additional staff requested in last year's budget.

The most recent enrollment report prepared for the District by NESDEC (New England School Development Council) anticipates a return to enrollment trends expected in the current fiscal year. In other words, this budget anticipates an enrollment in 2021-2022 that more closely aligns with that planned for in the current 2020-2021 school year. As a consequence, we feel that the current staffing model will support a return to enrollment growth next year. Therefore, with two exceptions, this budget does not request additional staff.

### **#1**

#### **Remote Education Academy for Learning (REAL) Coordinator**

The pandemic has required an extraordinary amount of coordination to ensure that the experience of remote learners is equal to that of those electing the hybrid model. This coordination has included, at a minimum, support and training of educators, guidance and support for families and students, and coordination between remote and hybrid educators to ensure as much consistency between the models as possible.

The pandemic has revealed an interesting option that some of our families have suggested they might wish to take advantage of in coming years; specifically, the possibility of maintaining remote learning either permanently or as needed. Other potential advantages of supporting on-going remote education include, but are not limited to, supporting students with attention disabilities, students who would otherwise be suspended due to behavior infractions and students absent due to

illness or injury. In all cases, students could maintain an uninterrupted educational connection to their learning in cases and under circumstances that might never before have been available. In order to provide these options and to support an innovative approach to distance learning in the future, this budget includes a coordinator of the Remote Education Academy for Learning.

## **#2**

### **Technology Support**

The growth of technology as a fundamental component of our learning model has been accompanied by the need for a team that can support its infrastructure and the maintenance of existing services as well as the necessary growth required to maintain currency with 21<sup>st</sup> century goals. To achieve this goal, this budget includes one additional position in technology support.

Finally, the district is currently in negotiations with the Merrimack Educational Support Staff Association (MESSA) and anticipates presenting the resulting contract proposal as a warrant article.

### **Curriculum**

Curriculum development initiatives over the past decade have included Art and Music, Physical Education, Science and Math. Current initiatives include Social Studies, World Language, English Language Arts and Health and an ongoing investigation into online and print resources to support advances in technology and learning. All curriculum initiatives, past and future, occur in planned and scheduled phases. This budget does not anticipate any new curriculum implementation for the 2021-2022 school year. In outlying years, there will be requests for funds to support curriculum areas currently under development and a renewal of our recently adopted math program. As in the past, these requests will be staged over the course of multiple upcoming budgets to avoid any excessive single year budget impact.

### **COVID Related Expenses**

While news of a potential vaccine raises significant hopes of a return to normal schooling next year, we cannot build a budget that does not allow for certain unanticipated needs that might arise as a result of on-going virus impacts or needs arising from the effects of the pandemic on our learners and learning. As a consequence, this budget proposes the establishment of a COVID Related Expenses line item to be dedicated exclusively to needs arising from, or related to, the virus. The proposed \$100,000 in this account comes directly from savings in our technology line realized by the use of available federal funds to defray technology costs that would otherwise be reflected in this budget. We anticipate that any request to expend funds from this account would be shared with and approved by, the Merrimack School Board prior to any final expenditure.

### **Cost Drivers**

#### **Health Insurance**

As with most school district budgets over the years, the cost of health insurance is a significant cost driver. This year, the District's Guaranteed Maximum Rate (GMR), shared recently with the Merrimack School Board, is 9.5%, translating into a \$500,000 increase in our operating budget. As in previous budget years, if the actual rate is lower than the maximum, the difference will be

returned to the taxpayer. However, we must build this budget anticipating no reduction in this rate in order to have funds available to cover the rising cost of health care.

### **New Hampshire Retirement**

Another significant cost driver in recent budgets has been due to increases in the district's contribution to New Hampshire retirement. This contribution falls into two categories; professional staff and classified staff. This year, the district's retirement contributions has increased from 17.8% to 21.2%, or 3.4% in the last year alone. The cost of the increase for professional staff is \$834,000. The cost of the increase for classified staff is \$322,000. This increase in costs for classified staff is offset, however, by the savings realized after the last payment of bonded debt for the high school new addition in the amount of \$335,000.

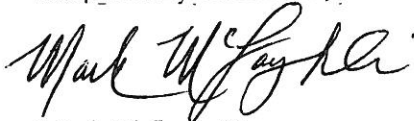
### **Summary**

2021-2022 Proposed Administrative Budget	\$81,887,463
2020-2021 Approved Administrative Budget	\$80,714,063

The proposed administrative budget is 1.45% more than the 2020-2021 approved operating budget.

The 2021-2022 default budget as required under RSA 40:13 is \$81,918,937. The proposed administrative budget is \$31,474 below the default budget.

Respectfully submitted,



Mark McLaughlin  
Superintendent

**Merrimack School District  
Projected Enrollments  
2021-2022  
Elementary Schools**

	Mastricola			Reeds Ferry			Thorntons Ferry			District Totals		
	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>

# COMPARATIVE ENROLLMENTS AND PROJECTION

October 1, 2020

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	SPEED	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	1558	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	1487	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	1480	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	266	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	305	273	330	278	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	1282	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		155	271	288	256	255	1501	284	300	584	268	295	563	282	319	327	337	1265	3913	144	24	87	3937
2020-2021		102	197	259	276	238	1315	279	256	535	289	260	549	285	267	305	328	1185	3584	-177	19	136	3739
PROJECTION - HELD CONSTANT FROM LAST OCTOBER																							
2021-2022	160	280	297	295	260	270	1564	282	288	570	308	273	581	281	292	328	338	1239	3954	47	30	87	3984
2022-2023	170	282	297	304	299	275	1627	270	276	546	296	314	610	275	293	303	353	1224	4007	55	32	87	4039
2023-2024	180	285	296	304	308	314	1687	275	264	539	284	302	587	316	287	304	328	1235	4047	42	34	87	4081
2024-2025	190	290	293	303	308	323	1707	314	269	583	272	290	562	304	328	298	329	1259	4111	65	35	87	4146
2025-2026	195	290	298	300	307	323	1713	323	308	631	277	278	556	290	314	337	323	1264	4164	55	37	87	4201

# SAU #26, NH Historical Enrollment

School District:

Merrimack, NH - SAU #26

10/8/2020

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
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	284	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
2015	245	2020-21	102	197	259	276	238	243	279	256	289	260	285	267	305	328	0	3482	3584

Historical Enrollment in Grade Combinations

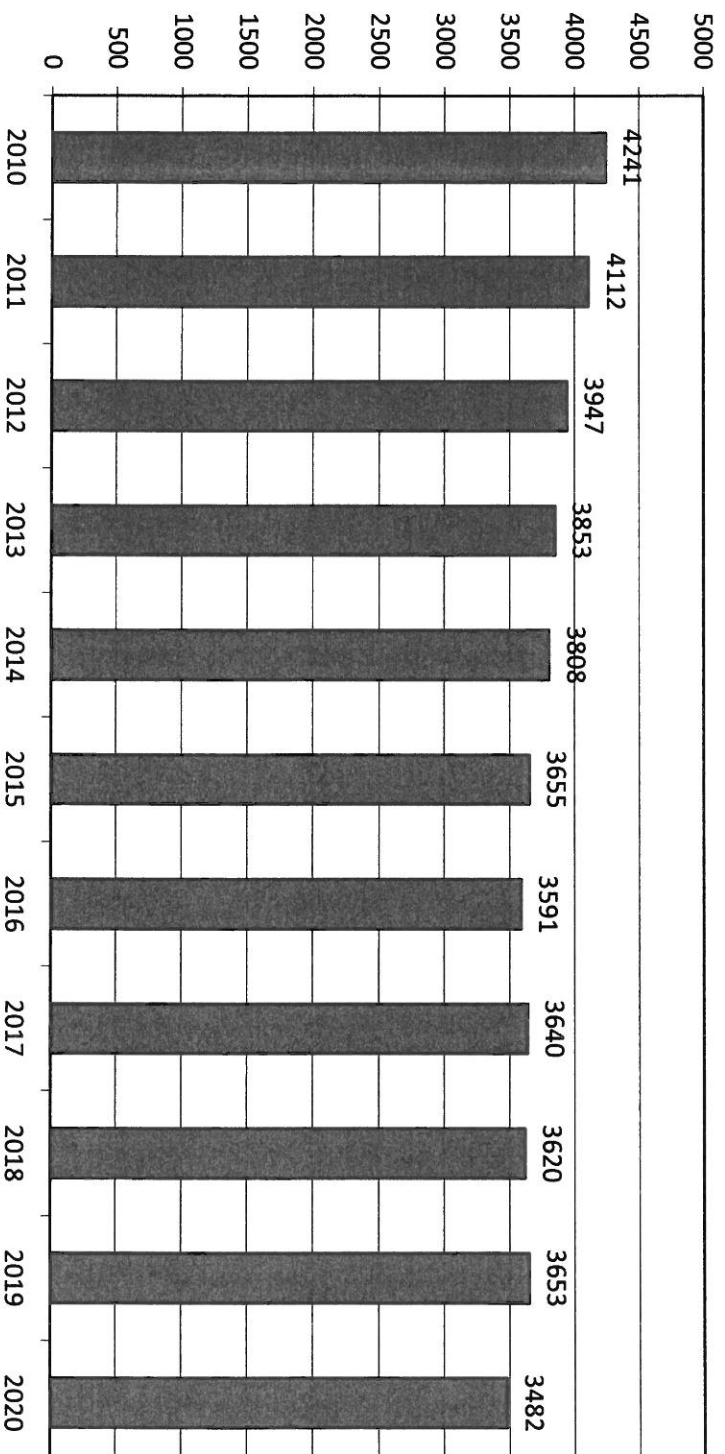
Year	K-4	5-6	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2010-11	1450	630	2080	2745	1295	954	665	2161	1496
2011-12	1417	642	2059	2673	1256	958	614	2053	1439
2012-13	1356	600	1956	2567	1211	897	611	1991	1380
2013-14	1343	598	1941	2545	1202	917	604	1912	1308
2014-15	1301	607	1908	2502	1201	878	594	1900	1306
2015-16	1275	578	1853	2431	1156	884	578	1802	1224
2016-17	1236	560	1796	2394	1158	863	598	1795	1197
2017-18	1282	544	1826	2422	1140	877	566	1814	1218
2018-19	1284	554	1838	2398	1114	817	560	1782	1222
2019-20	1314	571	1885	2427	1113	834	542	1768	1226
2020-21	1213	535	1748	2297	1084	805	549	1734	1185

Historical Percentage Changes

Year	K-12	Diff.	%
2010-11	4241	0	0.0%
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%
2020-21	3482	-171	-4.7%
Change		-759	-17.9%

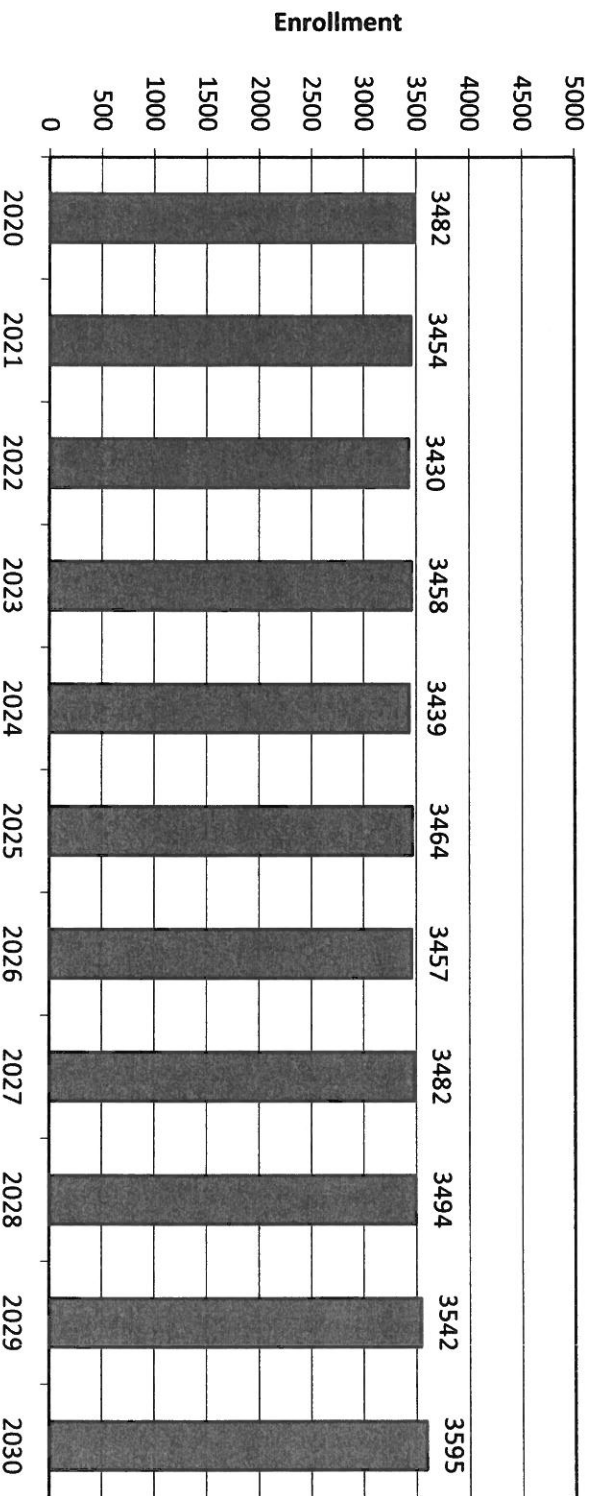
# SAU #26, NH Historical Enrollment

K-12, 2010-2020



# SAU #26, NH Projected Enrollment

K-12 To 2030 Based On Data Through School Year 2020-21





## SAU #26, NH Projected Enrollment

School District:

Merrimack, NH - SAU #26

10/8/2020

### 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
2015	245	2020-21	102	197	239	276	238	243	279	256	289	260	285	267	305	328	0	3482	3584
2016	247	2021-22	103	250	236	263	271	240	242	268	258	288	256	287	269	326	0	3454	3557
2017	238	2022-23	104	240	300	240	258	274	239	232	270	257	284	258	290	288	0	3430	3534
2018	252	0	105	255	288	305	288	235	261	273	229	234	269	253	286	260	0	3458	3563
2019	229	0	106	231	306	293	299	237	260	262	231	233	265	255	289	278	0	3439	3545
2020	242	2025-26	107	245	277	311	287	302	236	249	264	230	230	267	257	309	0	3464	3571
2021	242	2026-27	108	244	294	281	305	290	301	226	251	263	227	231	269	275	0	3457	3565
2022	241	2027-28	109	243	293	299	275	308	289	289	228	250	259	228	233	288	0	3482	3591
2023	241	2028-29	110	244	292	298	293	278	307	277	291	227	247	261	230	249	0	3494	3604
2024	239	2029-30	111	241	283	297	292	296	277	295	279	290	224	249	263	246	0	3542	3653
2025	241	2030-31	112	243	289	298	291	295	295	266	297	278	286	225	251	281	0	3595	3707

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	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2020-21	1213	535	1748	2297	1084	805	549	1734	1185
2021-22	1260	510	1770	2316	1056	814	546	1684	1138
2022-23	1312	471	1783	2310	998	759	527	1647	1120
2023-24	1344	502	1846	2349	1005	732	503	1612	1109
2024-25	1366	522	1888	2352	986	726	464	1551	1087
2025-26	1422	485	1907	2401	979	743	494	1557	1063
2026-27	1414	527	1941	2455	1041	740	514	1516	1002
2027-28	1418	578	1996	2474	1056	767	478	1466	1008
2028-29	1405	584	1989	2507	1102	795	518	1505	987
2029-30	1419	572	1991	2560	1141	864	569	1551	982
2030-31	1416	561	1977	2552	1136	841	575	1618	1043

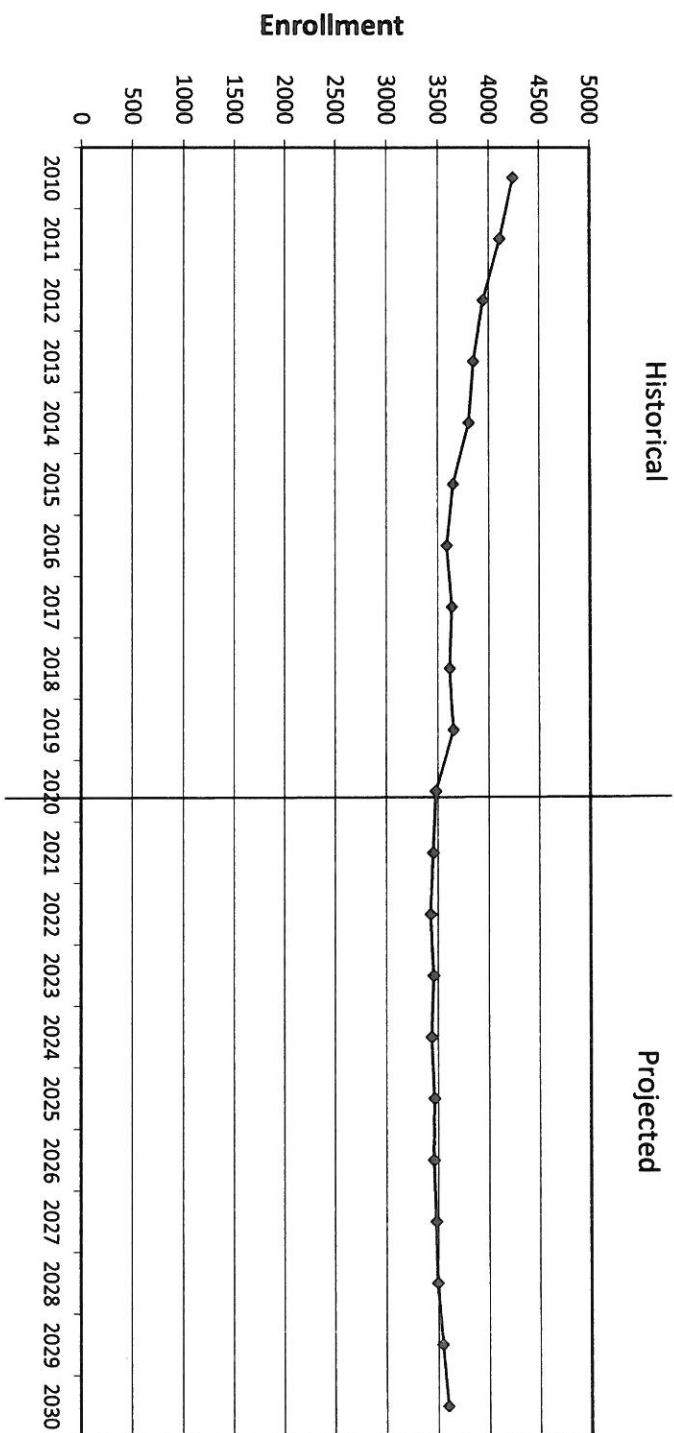
### Projected Percentage Changes

Year	K-12	Diff.	%
2020-21	3482	0	0.0%
2021-22	3454	-28	-0.8%
2022-23	3430	-24	-0.7%
2023-24	3458	28	0.8%
2024-25	3439	-19	-0.5%
2025-26	3464	25	0.7%
2026-27	3457	-7	-0.2%
2027-28	3482	25	0.7%
2028-29	3494	12	0.3%
2029-30	3542	48	1.4%
2030-31	3595	53	1.5%
Change	113		3.2%

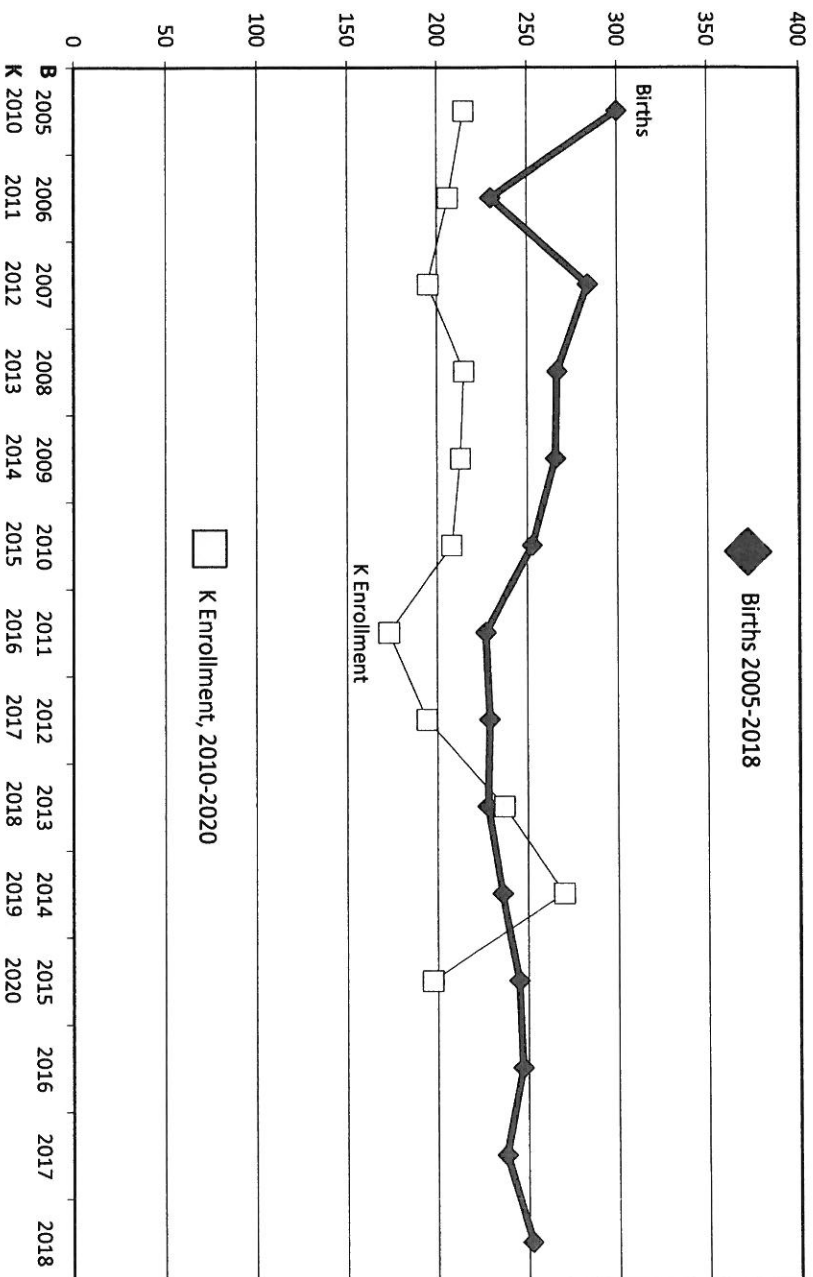
\*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

# SAU #26, NH Historical & Projected Enrollment

K-12, 2010-2030



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



Enrollment History		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2005-06	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
2020-21	n/a	n/a

[illegible]

K-12 Tuitioned-In, Choiced-In, & Other Non-Residents	
2020	0

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