Merrimack School District
Department of Student Services
Budget Proposal for 2024-2025

The Merrimack School District's Office of Student Services encompasses a variety of student needs, including Special Education, social emotional learning, foster care, and Section 504.

We are committed to providing high quality Special Education services to students. We accomplish this goal by ensuring that the Merrimack School District has well trained Special Education staff with access to a wide variety of Specialized Instruction in order to meet the educational needs of our diverse learners. Our mission is to improve the quality of life and education of our youth with disabilities.

The Merrimack School District must ensure that all children with disabilities have available to them, a Free Appropriate Public Education (FAPE). FAPE includes not only special education and related services, but also transition and vocational services, accommodated materials and environments as a requirement based upon a student's disability. As a result, the accounts in the Department of Student Services budget contain costs for existing students in the current placements with related services, and special transportation as determined by federal law and state rules and regulations. Services and costs may fluctuate annually, depending on the needs and number of students served.

The Merrimack School District is also committed to providing developmentally appropriate, research based Social Emotional learning opportunities for all students. These opportunities include instructional resources, universal screening such as the DESSA (Devereux Student Strength Assessment), and a skills-based curriculum, providing increased student engagement and stronger academic results as teachers tailor instructional methods to their learners.

The budget reflects an increase of approximately three point one percent increase (3.1%). This increase includes the rising cost of contracted services to meet mandated Individualized Education Plans (IEP's); the annual increase in the cost of out-of-district placements; universal screeners; focused professional opportunities; and a kindergarten transition camp intended to provide our youngest learners with an introduction to student experiences and expectations while fostering relationships to ease the transition into school. This Student Services budget includes all the mandated Special Education costs and prioritizes the necessary additional supports and services needed for all students.

This budget will enable the Merrimack School District to meet its obligation to remain in compliance with IEP (Individual Education Plan) services for our students ages 3-22 with educational disabilities, students receiving accommodations through 504 and provides for the Social Emotional Learning of all students.

Respectfully,

Sarah M. Reinhardt

Sarah M. Reinhardt, M.Ed., CAGS
Director of Student Services

MERRIMACK SCHOOL DISTRICT
Budget Unit Student Services (41)
Analysis of Proposed Expenditures 2023-2024

OBJECT - SEL – Programming

100-2122-41-8122-06 SEL / Salaries / DW

2022-2023 Budgeted	$ 21,720.00
2022-2023 Expended	$ 23,786.75
2023-2024 Budgeted	$ 25,000.00
2024-2025 Proposed	$ 40,000.00

Funds in this account are used for the provision of summer SEL and transition programs for students in grade K. Additionally, it is used to pay staff for summer work in regard to school wide SEL programming and systems.

100-2122-41-8323-06 SEL / Intervention / Cont. Serv.

2022-2023 Budgeted	$ 54,000.00
2022-2023 Expended	$ 27,893.15
2023-2024 Budgeted	$ 60,000.00
2024-2025 Proposed	$ 360,950.00

Funds in this account are used to purchase contracted services for SEL, student wellness and mental health in support of students identified as highly at-risk by school teams using evidence-based, targeted interventions.

100-2122-41-8324-06 SEL / Parent Education / Cont. Serv.

2022-2023 Budgeted	$ 5,000.00
2022-2023 Expended	$ 3,705.00
2023-2024 Budgeted	$ 10,000.00
2024-2025 Proposed	$ 11,500.00

Funds in this account are used to foster parent engagement and offer monthly opportunities for parent education and training on a variety of subjects related to SEL.

100-2122-41-8610-10 SEL / School Year / Tier 1 Supplies

2022-2023 Budgeted	$ 7,500.00
2022-2023 Expended	$ 7,396.62
2023-2024 Budgeted	$ 18,500.00
2024-2025 Proposed	$ 63,528.00

Funds in this account are used for the purchase of SEL curriculum, support materials and other supplies needed for SEL related interventions at the universal level.

MERRIMACK SCHOOL DISTRICT
Budget Unit Student Services (41)
Analysis of Proposed Expenditures 2023-2024

OBJECT - SEL - Programming

100-2122-41-8610-20 SEL / School Year / Tier 2 Supplies

2022-2023 Budgeted	$ 12,500.00
2022-2023 Expended	$ 12,493.08
2023-2024 Budgeted	$ 12,500.00
2024-2025 Proposed	$ 20,000.00

Funds in this account are used for the purchase of SEL curriculum, support materials and other supplies needed for SEL related interventions at the secondary and tertiary level.

100-2122-41-8641-06 SEL / Texts

2022-2023 Budgeted	$ 4,000.00
2022-2023 Expended	$ 3,965.41
2023-2024 Budgeted	$ 4,000.00
2024-2025 Proposed	$ 4,504.00

Funds in this account are used for books and text materials to be used for professional development with staff in support of building their capacity as it relates to SEL as well as text materials to be used in direct support of students.

OBJECT – Personnel Services – Salaries **(8100)**

100-1207-41-8114-06 SEP / Paraeducator / Charter School

2022-2023 Budgeted	$25,000.00
2022-2023 Expended	$13,475.00
2023-2024 Budgeted	$25,000.00
2024-2025 Proposed	$25,000.00

Funds in this account are used for one (1) paraeducator at a Charter School. Public Law 194-B (Chartered Public Schools) requires students attending charter schools to receive Special Education and Related Services from the responsible district.

100-1207-41-8114- 10 SEP / Paraeducators / Co-Curricular Activities / Elementary School

2022-2023 Budgeted	$10,000.00
2022-2023 Expended	$ 1,487.64
2023-2024 Budgeted	$10,000.00
2024-2025 Proposed	$10,000.00

Funds in this account are used to support Elementary Special Education students in extracurricular activities by providing for paraeducator support as identified in their IEPs and is required by equal access under federal law.

100-1207-41-8114- 20 SEP / Paraeducators / Co-Curricular Activities / Middle School

2022-2023 Budgeted	$15,558.98
2022-2023 Expended	$ 481.46
2023-2024 Budgeted	$15,558.98
2024-2025 Proposed	$15,558.98

Funds in this account are used to support Middle School Special Education students in extracurricular activities by providing for paraeducator support as identified in their IEPs and is required by equal access under federal law.

100-1207-41-8114- 30 SEP / Paraeducators / Co-Curricular Activities / High School

2022-2023 Budgeted	$25,881.64
2022-2023 Expended	$10,554.07
2023-2024 Budgeted	$25,881.64
2024-2025 Proposed	$25,881.64

Funds in this account are used to support High School aged Special Education students in extracurricular activities by providing for paraeducator support as identified in their IEPs and is required by equal access under federal law.

OBJECT – Personnel Services – Salaries **(8100)**

100-1207-41-8114-11 SEP / Paraeducator / Mastricola Elementary School

2022-2023 Budgeted	$575,483.42
2022-2023 Expended	$539,802.21
2023-2024 Budgeted	$575,483.42
2024-2025 Proposed	$575,483.42

Funds in this account are used for twenty (20) paraeducators at Mastricola Elementary School.

100-1207-41-8114-12 SEP / Paraeducator / Reeds Ferry School

2022-2023 Budgeted	$905,732.28
2022-2023 Expended	$853,387.31
2023-2024 Budgeted	$905,732.28
2024-2025 Proposed	$905,732.58

Funds in this account are used for thirty-five (35) paraeducators at Reeds Ferry Elementary School.

100-1207-41-8114-13 SEP / Paraeducator / Thorntons Ferry School

2022-2023 Budgeted	$566,032.59
2022-2023 Expended	$540,605.81
2023-2024 Budgeted	$566,032.59
2024-2025 Proposed	$566,032.59

Funds in this account are used for twenty-one and a half (21.5) paraeducators at Thorntons Ferry Elementary School.

100-1207-41-8114-18 SEP / Paraeducator / Upper Elementary School

2022-2023 Budgeted	$687,817.11
2022-2023 Expended	$493,916.18
2023-2024 Budgeted	$687,817.11
2024-2025 Proposed	$687,817.11

Funds in this account are used for twenty-five (25) paraeducators at Mastricola Upper Elementary School.

100-1207-41-8114-21 SEP / Paraeducator / Merrimack Middle School

2022-2023 Budgeted	$610,529.35
2022-2023 Expended	$327,604.44
2023-2024 Budgeted	$610,529.35
2024-2025 Proposed	$610,529.35

Funds in this account are used for twenty-three and a half (23.5) paraeducators at Merrimack Middle School.

OBJECT – Personnel Services – Salaries (8100)

100-1207-41-8114-31 SEP / Paraeducators / Merrimack High School

2022-2023 Budgeted	$1,118,867.62
2022-2023 Expended	$ 750,648.37
2023-2024 Budgeted	$1,118,867.62
2024-2025 Proposed	$1,118,867.62

Funds in this account are used for forty-three (43) paraeducators at Merrimack High School.

100-1118-18-8122-10 SEP / Tutor / Regular / Elementary School

2022-2023 Budgeted	$ 500.00
2022-2023 Expended	$ 1,102.50
2023-2024 Budgeted	$ 2.000.00
2024-2025 Proposed	$ 2,000.00

Funds in this account are used for tutoring Special Education students who are homebound or in hospitals as required by state law.

100-1280-41-8122-10 SEP / Extended Year Tutor / Elementary School

2022-2023 Budgeted	$146,790.00
2022-2023 Expended	$167,882.20
2023-2024 Budgeted	$151,193.00
2024-2025 Proposed	$176,193.00

Funds in this account are used for tutoring provided to elementary and upper elementary Special Education students who, because of the nature and severity of their disability, require Extended School Year summer services. This is required by federal law and state regulations and outlined in their IEPs.

100-1290-41-8122-10 SEP / Tutor / Salary / Elementary School

2022-2023 Budgeted	$ 4,000.00
2022-2023 Expended	$15,081.00
2023-2024 Budgeted	$ 4,000.00
2024-2025 Proposed	$ 4,000.00

Funds in this account are used for tutoring for Special Education elementary students who are homebound or otherwise require tutoring services. This is required by federal law and state regulations and outlined in an IEP.

100-1128-28-8122-20 SEP / Tutor / Regular / Middle School

2022-2023 Budgeted	$ 525.00
2022-2023 Expended	$ 112.50
2023-2024 Budgeted	$ 2,000.00
2024-2025 Proposed	$ 2,000.00

Funds in this account are used for tutoring regular education students who are homebound or in hospitals.

OBJECT – Personnel Services – Salaries (8100)

100-1280-41-8122-20 SEP / Extended Year Tutor / Middle School

2022-2023 Budgeted	$42,525.00
2022-2023 Expended	$48,918.45
2023-2024 Budgeted	$43,800.00
2024-2025 Proposed	$68,800.00

Funds in this account are used for tutoring provided to Special Education Middle School students who, because of the nature and severity of their disability, require Extended School Year summer services. This is required by federal law and state regulations and outlined in a student's IEP.

100-1290-41-8122-20 SEP / Tutoring / Salary / Middle School

2022-2023 Budgeted	$2,625.00
2022-2023 Expended	$3,300.00
2023-2024 Budgeted	$2,625.00
2024-2025 Proposed	$2,625.00

Funds in this account are used for special education tutoring for Middle School students who are homebound or otherwise require tutoring services. This is required by federal law and state regulations and outlined in an IEP.

100-1138-38-8122-30 SEP / Tutor / Regular / High School

2022-2023 Budgeted	$ 15,000.00
2022-2023 Expended	$ 4,063.50
2023-2024 Budgeted	$ 15,000.00
2024-2025 Proposed	$ 15,000.00

Funds in this account are used for tutoring regular education High School students who are homebound or in hospitals.

100-1280-41-8122-30 SEP / Extended Year Tutor / High School

2022-2023 Budgeted	$ 91,350.00
2022-2023 Expended	$130,576.63
2023-2024 Budgeted	$ 94,090.00
2024-2025 Proposed	$ 144,090.00

Funds in this account are used for tutoring provided to Special Education High School aged students who, because of the nature and severity of their disability, require Extended School Year summer services. This is required by federal law and state regulations and outlined in a student's IEP.

MERRIMACK SCHOOL DISTRICT
Budget Unit Student Services (41)
Analysis of Proposed Expenditures 2023-2024

OBJECT – Personnel Services – Salaries **(8100)**

100-1290-41-8122-30 SEP / Tutoring / Salary / High School

2022-2023 Budgeted	$20,000.00
2022-2023 Expended	$29,362.50
2023-2024 Budgeted	$20,000.00
2024-2025 Proposed	$20,000.00

Funds in this account are used for special education tutoring for High School aged students who are homebound or otherwise require tutoring services. This is required by federal law and state regulations and outlined in an IEP.

MERRIMACK SCHOOL DISTRICT
Budget Unit Student Services (41)
Analysis of Proposed Expenditures 2023-2024

OBJECT – Personnel Services – Training **(8200)**

100-2213-41-8240-06 SEP / Specialized Staff Training / Services

2022-2023 Budgeted	$ 24,375.00
2022-2023 Expended	$ 23,988.14
2023-2024 Budgeted	$ 24,375.00
2024-2025 Proposed	$ 24,375.00

Funds in this account are used for specialized staff training required to meet the needs of students with disabilities. Specialized training may include techniques for teachers to integrate students with low incidence disabilities, such as Autism, Asperger's Syndrome, blindness or deafness, into their classrooms. This account is also used for funding of mandatory CPI training on an annual basis. This number varies based upon the number of staff who require this training annually.

MERRIMACK SCHOOL DISTRICT
Budget Unit Student Services (41)
Analysis of Proposed Expenditures 2023-2024

OBJECT – Purchased Professional and Technical Services - **(8300)**

100-1205-41-8323-06 SEP / PT / OT/ Speech

2022-2023 Budgeted	$1,318,764.36
2022-2023 Expended	$1,689,326.42
2023-2024 Budgeted	$1,358,327.29
2024-2025 Proposed	$1,756,899.00

Funds in this account are used for contracted Related Services, including physical therapy, speech, occupational therapy. Costs reflect expenses required according to the students' Individualized Education Plans (IEPs) and federal and state placement procedures. Increase due to variances in the cost and required IEP units of service.

100-2149-41-8323-10 SEP / Related Services / Elementary School

2022-2023 Budgeted	$ 618,104.03
2022-2023 Expended	$1,017,881.26
2023-2024 Budgeted	$ 636,647.00
2024-2025 Proposed	$ 936,647.00

Funds in this account are used for other Related Services provided to elementary and upper elementary students with disabilities by specialists such as neurologists, ophthalmologists, audiologists, psychiatrists, nurses, behavioral analysts, or other professionals not employed by the District. Increase due to variances in the cost and required IEP units of service.

100-2149-41-8323-20 SEP / Related Services / Middle School

2022-2023 Budgeted	$315,007.99
2022-2023 Expended	$390,542.60
2023-2024 Budgeted	$324,457.00
2024-2025 Proposed	$406,163.00

Funds in this account are used for other Related Services provided to middle school students with disabilities by specialists such as neurologists, ophthalmologists, audiologists, psychiatrists, nurses, behavioral analysts, or other professionals not employed by the District.

100-2149-41-8323-30 SEP / Related Services / High School

2022-2023 Budgeted	$325,307.99
2022-2023 Expended	$306,531.57
2023-2024 Budgeted	$335,067.00
2024-2025 Proposed	$400,000.00

Funds in this account are used for other Related Services provided to high school students with disabilities by specialists such as neurologists, ophthalmologists, audiologists, psychiatrists, nurses, behavioral analysts, or other professionals not employed by the District. Increase due to variances in the cost and required IEP units of service.

OBJECT – Purchased Professional and Technical Services - **(8300)**

100-2163-41-8323-06 SEP / Other Support / Charter Schools

2022-2023 Budgeted	$40,000.00
2022-2023 Expended	$32,782.00
2023-2024 Budgeted	$40,000.00
2024-2025 Proposed	$40,000.00

Funds in this account are used for Related Services provided to Special Education students attending Charter School by specialists such as neurologists, ophthalmologists, speech pathologists, occupational therapists, audiologists, psychiatrists, physical therapists, nurses, behavioral analysts, or other professionals not employed by the District. Public Law 194-B (Chartered Public Schools) requires students attending charter schools to receive Special Education and Related Services from responsible districts.

100-2190-41-8324-06 SEP Asst. / Tutors / Contracted Services

2022-2023 Budgeted	$327,915.95
2022-2023 Expended	$737,692.45
2023-2024 Budgeted	$337,753.00
2024-2025 Proposed	$337,753.00

Funds in this account purchase contracted services such as transition coordination, transition coaching in the community, social work in the school and the community, and other services that support Special Education students, at-risk students, and support all students' social emotional wellbeing across the district.

100-2140-41-8331-10 SEP / Psychological Testing / Elementary School

2022-2023 Budgeted	$289,932.64
2022-2023 Expended	$288,548.33
2023-2024 Budgeted	$298,630.00
2024-2025 Proposed	$298,630.00

Funds in this account are used for psychological evaluations and consultation services provided to elementary and upper elementary students. These services are required in the determination of educational disabilities and appropriate programming.

100-2140-41-8331-20 SEP / Psychological Testing / Middle School

2022-2023 Budgeted	$159,753.00
2022-2023 Expended	$107,630.56
2023-2024 Budgeted	$164,545.00
2024-2025 Proposed	$164,545.00

Funds in this account are used for psychological evaluations and consultation services provided to middle school students. These services are required in the determination of educational disabilities and appropriate programming.

MERRIMACK SCHOOL DISTRICT
Budget Unit Student Services (41)
Analysis of Proposed Expenditures 2023-2024

OBJECT – Purchased Professional and Technical Services - **(8300)**

100-2140-41-8331-30 SEP / Psychological Testing / High School

2022-2023 Budgeted	$188,685.70
2022-2023 Expended	$ 73,501.41
2023-2024 Budgeted	$314,350.00
2024-2025 Proposed	$314,350.00

Funds in this account are used for psychological evaluations, vocational evaluations, and consultation services provided to high school aged students. These services are required in the determination of educational disabilities and appropriate programming. NH Standards for the Education of Students with Disabilities include vocational assessments and transitional plans for all students 16 years and older who require this as part of their IEP.

OBJECT – Purchased Property Services - **(8400)**

100-2329-41-8431-06 SEP / Repairs / Equipment

2022-2023 Budgeted	$4,136.00
2022-2023 Expended	$4,909.00
2023-2024 Proposed	$4,136.00
2024-2025 Proposed	$4,136.00

Funds in this account are for repairs to office equipment. The proposed amount represents a three-year average of expenditures.

OBJECT – Other Purchased Services - **(8500)**

100-2722-41-8514-10 SEP / Extended Year Transportation / Elementary School

2022-2023 Budgeted	$84,154.00
2022-2023 Expended	$76,900.00
2023-2024 Budgeted	$84,154.00
2024-2025 Proposed	$84,154.00

Funds in this account are used for Special Education elementary and upper elementary students transported by a parent or contractor to in or out-of-district summer extended year placements, as required by federal law and state regulations and outlined in a student's IEP.

100-2722-41-8514-20 SEP / Extended Year Transportation / Middle School

2022-2023 Budgeted	$32,110.00
2022-2023 Expended	$ 5,939.02
2023-2024 Budgeted	$32,110.00
2024-2025 Proposed	$32,110.00

Funds in this account are used for Special Education Middle School students transported by a parent or contractor to in or out-of-district summer extended year placements, as required by federal law and state regulations outlined in a student's IEP.

100-2722-41-8514-30 SEP / Extended Year Transportation / High School

2022-2023 Budgeted	$76,644.00
2022-2023 Expended	$48,735.98
2023-2024 Budgeted	$76,644.00
2024-2025 Proposed	$76,644.00

Funds in this account are used for Special Education High School aged students transported by a parent or contractor to in or out-of-district summer extended year placements, as required by federal law and state regulations outlined in a student's IEP.

100-2722-41-8516-06 SEP / Transportation / Other Organizations / Charter School

2022-2023 Budgeted	$ 1.00
2022-2023 Expended	$ 0.00
2023-2024 Budgeted	$ 1.00
2024-2025 Proposed	$ 1.00

Funds in this account are used for Special Education students who have transportation services in their IEP. Public Law 194-B (Chartered Public Schools) requires students attending charter schools to receive IEP services from the responsible district at its cost. Currently no students are projected to need this service for the 2024-2025 school year. This line item needs to be included in the budget to allow for possible services that may occur as required by Public Law.

OBJECT – Other Purchased Services - **(8500)**

100-2722-41-8516-10 SEP / Transportation / Other Organizations / Elementary School

2022-2023 Budgeted	$391,713.00
2022-2023 Expended	$363,749.87
2023-2024 Budgeted	$391,713.00
2024-2025 Proposed	$391,713.00

Funds in this account are used for Special Education Elementary and Upper Elementary students transported by a parent or contractor to in or out-of-district placements, as required by federal law and state regulation and outlined in a student's IEP.

100-2722-41-8516-20 SEP / Transportation / Other Organizations / Middle School

2022-2023 Budgeted	$222,900.00
2022-2023 Expended	$184,745.75
2023-2024 Budgeted	$222,900.00
2024-2025 Proposed	$222,900.00

Funds in this account are used for Special Education Middle School students transported by a parent or contractor to in or out-of-district placements, as required by federal law and state regulations and outlined in a student's IEP.

100-2722-41-8516-30 SEP / Transportation / Other Organizations / High School

2022-2023 Budgeted	$391,945.00
2022-2023 Expended	$609,364.88
2023-2024 Budgeted	$391,945.00
2024-2025 Proposed	$391,945.00

Funds in this account are used for Special Education High School aged students transported by a parent or contractor to in or out-of-district placements, as required by federal law and state regulation and outlined in a student's IEP.

100-2329-41-8531-06 SEP / Telephone

2022-2023 Budgeted	$5,906.00
2022-2023 Expended	$4,470.77
2023-2024 Budgeted	$5,906.00
2024-2025 Proposed	$5,906.00

The proposed amount represents a three-year average of expenditures.

OBJECT – Other Purchased Services - (8500)

100-2329-41-8534-06 SEP / Postage

2022-2023 Budgeted	$1,460.00
2022-2023 Expended	$1,145.12
2023-2024 Budgeted	$1,460.00
2024-2025 Budgeted	$1,460.00

The proposed amount represents a three-year average of expenditures.

100-2329-41-8550-06 SEP / Printing

2022-2023 Budgeted	$1,200.00
2022-2023 Expended	$2,390.43
2023-2024 Budgeted	$1,200.00
2024-2025 Proposed	$1,200.00

Funds in this account are used for printing specialized forms required by federal law and state rules.

100-1200-41-8561-10 SEP / Tuition / Other LEA NH / Elementary School

2022-2023 Budgeted	$1.00
2022-2023 Expended	$0.00
2023-2024 Budgeted	$1.00
2024-2025 Proposed	$1.00

Funds in this account are used for Special Education tuition paid to other local education agencies in N.H. for elementary school students who require a Least Restrictive appropriate Environment that is not available in Merrimack. Currently no students are projected to need this placement for the 2024-2025 school year. This line item needs to be included in the budget to allow for possible placements that may occur as required by federal and state placement procedures.

100-1200-41-8561-20 SEP / Tuition / Other LEA NH / Middle School

2022-2023 Budgeted	$1.00
2022-2023 Expended	$0.00
2023-2024 Budgeted	$1.00
2024-2025 Proposed	$1.00

Funds in this account are used for Special Education tuition paid to other local education agencies in N.H. for middle school students who require a Least Restrictive appropriate Environment that is not available in Merrimack. Currently no students are projected to need this placement for the 2024-2025 school year. This line item needs to be included in the budget to allow for possible placements that may occur as required by federal and state placement procedures.

OBJECT – Other Purchased Services - **(8500)**

100-1200-41-8561-30 SEP / Tuition / Other LEA NH / High School

2022-2023 Budgeted	$ 1.00
2022-2023 Expended	$ 0.00
2023-2024 Budgeted	$ 1.00
2024-2025 Proposed	$ 1.00

Funds in this account are used for Special Education tuition paid to other local education agencies in N.H. for high school students who require a Least Restrictive appropriate Environment that is not available in Merrimack. Currently no students are projected to need this placement for the 2024-2025 school year. This line item needs to be included in the budget to allow for possible placements that may occur as required by federal and state placement procedures.

100-1200-41-8562-10 SEP / Tuition / Other Non-Public Outside NH / Elementary School

2022-2023 Budgeted	$ 55,000.00
2022-2023 Expended	$ 0.00
2023-2024 Budgeted	$ 83,600.00
2024-2025 Proposed	$ 166,656.00

Funds in this account are used for Special Education tuition paid to Special Education day schools located outside of NH. Elementary students are placed in these settings because the IEP team has determined that the Least Restrictive appropriate Environment is a setting substantially different from what is provided in the Merrimack Public Schools. Costs also reflect additional expenses required according to the students' IEPs and federal and state placement procedures. Changes in this account are due to variances in placement. (Costs in excess of the yearly cap determined by the NH DOE may be submitted for Special Education Aid.)

100-1200-41-8562-20 SEP / Tuition / Other Non-Public Outside NH / Middle School

2022-2023 Budgeted	$200,000.00
2022-2023 Expended	$ 12,450.00
2023-2024 Budgeted	$306,400.00
2024-2025 Proposed	$ 1.00

Funds in this account are used for Special Education tuition paid to Special Education day schools located outside of NH. Middle School students are placed in these settings because the IEP team has determined that the Least Restrictive appropriate Environment is a setting substantially different from what is provided in the Merrimack Public Schools. Costs also reflect additional expenses required according to the students' IEPs and federal and state placement procedures. Changes in this account are due to variances in placement based upon student age/grade, changes in placement and other IEP related factors. (Costs in excess of the yearly cap determined by the NH DOE may be submitted for Special Education Aid.)

100-1200-41-8562-30 SEP / Tuition / Other Non-Public Outside NH / High School

2022-2023 Budgeted	$1,509,000.00
2022-2023 Expended	$1,220,360.84
2023-2024 Budgeted	$1,492,880.00
2024-2025 Proposed	$1,287,768.97

Funds in this account are used for Special Education tuition paid to Special Education day schools located outside of NH. High School aged students are placed in these settings because the IEP team has determined that the Least Restrictive appropriate Environment is a setting substantially different from what is provided in the Merrimack Public Schools. Costs also reflect additional expenses required according to the students' IEPs and federal and state placement procedures. Changes in this account are due to variances in placement based upon student age/grade, changes in placement and other IEP related factors. (Costs in excess of the yearly cap determined by the NH DOE may be submitted for Special Education Aid.)

100-1200-41-8563-10 SEP / Tuition / Non-Public in NH / Elementary School

2022-2023 Budgeted	$195,000.00
2022-2023 Expended	$537,732.17
2023-2024 Budgeted	$288,000.00
2024-2025 Proposed	$288,000.00

Funds in this account are used for Special Education tuition paid to Special Education day schools located in NH. Elementary students are placed in these settings because the IEP team has determined that the Least Restrictive appropriate Environment is a setting substantially different from what is provided in the Merrimack Public Schools. Costs also reflect additional expenses required according to the student's IEPs and federal and state placement procedures. (Costs in excess of the yearly cap determined by the NH DOE may be submitted for Special Education Aid.)

100-1280-41-8563-10 SEP / Extended Year / Other Tuition / Elementary School

2022-2023 Budgeted	$ 75,967.50
2022-2023 Expended	$ 36,727.69
2023-2024 Budgeted	$ 78,246.50
2024-2025 Proposed	$ 78,246.50

Funds in this account are used for Special Education Elementary or Upper Elementary students who need to attend Extended School Year summer or for extended day programming because of the nature and severity of their disabilities. This service is required under federal law and state placement procedures and outlined in the student's IEP. (Costs in excess of the yearly cap determined by the NH DOE may be submitted for Special Education Aid.)

OBJECT – Other Purchased Services - **(8500)**

100-1200-41-8563-20 SEP / Tuition / Non-Public in NH / Middle School

2022-2023 Budgeted	$434,000.00
2022-2023 Expended	$210,214.31
2023-2024 Budgeted	$522,000.00
2024-2025 Proposed	$ 86,749.00

Funds in this account are used for Special Education tuition paid to Special Education day schools located in NH. Middle School students are placed in these settings because the IEP team has determined that the Least Restrictive appropriate Environment is a setting substantially different from what is provided in the Merrimack Public Schools. Costs also reflect additional expenses required according to the student's IEPs and federal and state placement procedures. Changes in this account are due to variances in placement based upon student age/grade, changes in placement and other IEP related factors. (Costs in excess of the yearly cap determined by the NH DOE may be submitted for Special Education Aid.)

100-1280-41-8563-20 SEP / Extended Year-Other Tuition / Middle School

2022-2023 Budgeted	$ 99,360.00
2022-2023 Expended	$ 53,689.94
2023-2024 Budgeted	$102,340.80
2024-2025 Proposed	$102,340.00

Funds in this account are used for Special Education Middle School students who need to attend Extended School Year summer or for extended day programming because of the nature and severity of their disabilities. This service is required under federal law and state placement procedures and outlined in the student's IEP. (Costs in excess of the yearly cap determined by the NH DOE may be submitted for Special Education Aid.)

100-1200-41-8563-30 SEP / Tuition / Non-Public in NH / High School

2022-2023 Budgeted	$ 813,000.00
2022-2023 Expended	$ 582,050.24
2023-2024 Budgeted	$ 765,000.00
2024-2025 Proposed	$ 767,923.00

Funds in this account are used for Special Education tuition paid to Special Education day schools located in NH. High School aged students are placed in these settings because the IEP team has determined that the Least Restrictive appropriate Environment is a setting substantially different from what is provided in the Merrimack Public Schools. Costs also reflect additional expenses required according to the student's IEPs and federal and state placement procedures. Changes in this account are due to variances in placement. (Costs in excess of the yearly cap determined by the NH DOE may be submitted for Special Education Aid.)

OBJECT – Other Purchased Services - **(8500)**

100-1280-41-8563-30 SEP / Extended Year-Other Tuition / High School

2022-2023 Budgeted	$248,520.00
2022-2023 Expended	$260,585.38
2023-2024 Budgeted	$255,975.60
2024-2025 Proposed	$255,975.60

Funds in this account are used for Special Education expenses for High School aged students whose IEP included Extended School Year summer services or Extended School Day services due to the nature and severity of their disabilities. This service is required under federal law and state placement procedures. (Costs in excess of the yearly cap determined by the NH DOE may be submitted for Special Education Aid.)

100-2329-41-8580-06 SEP / Travel

2022-2023 Budgeted	$6,000.00
2022-2023 Expended	$5,413.67
2023-2024 Budgeted	$6,000.00
2024-2025 Proposed	$6,000.00

Funds in this account are used for mileage costs for the Director of Student Services and other special education personnel to conduct required on-site evaluations of the out-of-district placements and other responsibilities.

OBJECT – Supplies and Materials - (8600)

100-1205-41-8610-06 SEP / Supply / Preschool

2022-2023 Budgeted	$2,100.00
2022-2023 Expended	$2,101.84
2023-2024 Proposed	$2,100.00
2024-2025 Proposed	$2,100.00

Funds in this account are used to purchase supplies and materials for preschool special education students as required in their Individual Educational Plans.

100-1206-41-8610-06 SEP / Supply / Summer

2022-2023 Budgeted	$3,000.00
2022-2023 Expended	$2,466.51
2023-2024 Budgeted	$3,000.00
2024-2025 Proposed	$3,000.00

Funds in this account are used to purchase school supplies and materials for the Extended School Year summer program.

100-1260-41-8610-06 SEP / Tutor / ESOL Supplies

2022-2023 Budgeted	$1,000.00
2022-2023 Expended	$ 823.49
2023-2024 Budgeted	$2,100.00
2024-2025 Proposed	$2,100.00

Funds in this account are used to purchase tutoring materials and supplies to support and instruct students who speak a primary language other than English.

100-2152-41-8610-10 SEP / Speech Supplies

2022-2023 Budgeted	$1,400.00
2022-2023 Expended	$ 123.04
2023-2024 Budgeted	$1,400.00
2024-2025 Proposed	$1,400.00

Funds in this account are used for the purchase of testing forms and materials, as well as instructional supplies utilized in the implementation of speech and language therapy programs. The purchase of therapy supplies is based on Individual Educational Plans.

OBJECT – Supplies and Materials - **(8600)**

100-2163-41-8610-10 SEP / Occupational Therapy / Supplies

2022-2023 Budgeted	$1,500.00
2022-2023 Expended	$ 565.47
2023-2024 Budgeted	$1,500.00
2024-2025 Proposed	$1,500.00

Funds in this account are used for the purchase of testing forms and materials, as well as instructional supplies utilized in the implementation of occupational therapy programs. The purchase of therapy supplies is based on Individual Educational Plans.

100-2191-41-8610-10 SEP / Psychologist / Supplies

2022-2023 Budgeted	$3,500.00
2022-2023 Expended	$3,282.82
2023-2024 Budgeted	$3,500.00
2024-2025 Proposed	$3,500.00

Funds in this account are used for the purchase of educational testing forms and materials. Testing is mandated by federal and state law.

100-2329-41-8610-06 SEP / Office Supplies

2022-2023 Budgeted	$2,800.00
2022-2023 Expended	$3,643.80
2023-2024 Budgeted	$2,800.00
2024-2025 Proposed	$2,800.00

Funds in this account are used for Student Services office supplies, which include paper, pencils, tape, toner, laminating materials and general office materials.

100-2329-41-8650-06 SEP / Computer Software

2022-2023 Budgeted	$14,000.00
2022-2023 Expended	$23,514.22
2023-2024 Budgeted	$14,000.00
2024-2025 Proposed	$14,000.00

Funds in this account are used to purchase computer software required by students' Individual Educational Plans and licensing for School Psychologists / Consultants for evaluating and reporting.

OBJECT – Property - **(8700)**

100-2329-41-8730-06 SEP / Additional Equipment

2022-2023 Budgeted	$ 65,410.00
2022-2023 Expended	$ 76,226.53
2023-2024 Budgeted	$ 67,732.30
2024-2025 Proposed	$ 67,732.30

Funds in this account are used to purchase or lease adaptive equipment such as iPads, switches, auditory trainers, sound field systems, or laptop computers for students with disabilities as prescribed in their Individual Educational Plans as well as for staff to access IEPs.

OBJECT – Other Objects - **(8800)**

100-2329-41-8810-06 SEP / Membership

2022-2023 Budgeted	$2,500.00
2022-2023 Expended	$7,360.19
2023-2024 Budgeted	$2,500.00
2024-2025 Proposed	$9,377.00

Funds in this account are used to provide membership in state and national professional associations/organizations. Increase in funds due to additional local and nationwide memberships.

100-2329-41-8815-06 SEP / Professional Meetings

2022-2023 Budgeted	$1,800.00
2022-2023 Expended	$3,014.14
2023-2024 Budgeted	$1,800.00
2024-2025 Proposed	$1,800.00

Funds in this account are used for attendance at professional meetings that are determined to be of value to the District in serving the needs of students with educational disabilities.