MERRIMACK SCHOOL DISTRICT
Fiscal 2026 New Budget Request Form

School/Program	Student Services
Person Completing Request	Sarah Reinhardt
Position/Title	Director of Student Services

Expenditure Category	Request	Full Time Equivalency	Amount Requested	Explanation of Need and Means of Funding
Professional Salaries	School Psychologist	2.0	$0	The school district contracts for 5.75 school psychologists which are required to complete educational evaluations. This request is cost neutral as the proposed budget includes funding in contracted services for these positions.
Clerical/Administrative Assistant Salaries	Administrative Assistant	3.0	$90,000	Administrative assistants are necessary to support compliance with Special Education and 504 compliance.
Support Staff Salaries				
Contracted Services				
Supplies:Materials				
Other Expenditures	Out of District Placements funding	n/a	$643,898.70	This increase represents the anticipated increase in the costs of students attending Special Education Day schools. It should be noted that multiple students have moved into the school district who are currently attending Out of District placements.
New or Replacement Furniture or Equipment				

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.

The Merrimack School District must ensure that all children with disabilities have available to them receive 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. This budget also includes the request to hire two school psychologists. This would be cost neutral as the funding for these positions are allocated in the contracted services lines. To support Special Education and 504 timelines and compliance, this budget contains three administrative assistants.

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, connections with community partners, 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; rising curriculum maintenance costs; focused professional opportunities; and increased parent engagement events. 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 submitted,

Sarah M. Reinhardt M.Ed., CAGS

MERRIMACK SCHOOL DISTRICT
Budget Unit Student Services (41)
Analysis of Proposed Expenditures 2025-2026

OBJECT - SEL – Programming

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

2023-2024 Budgeted $21,000.00
2023-2024 Expended $13,773.31
2024-2025 Budgeted $40,000.00
2025-2026 Proposed $40,000.00

This account funds summer SEL and transition programs for kindergarten students. It also covers staff compensation for their work during the summer on school-wide SEL initiatives and systems.

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

2023-2024 Budgeted $60,000.00
2023-2024 Expended $46,058.63
2024-2025 Budgeted $237,950.00
2025-2026 Proposed $237,950.00

This account allocates funds to acquire contracted services for SEL, student wellness, and mental health support for students identified as highly at-risk by school teams, utilizing evidence-based and targeted interventions.

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

2023-2024 Budgeted $10,000.00
2023-2024 Expended $35,474.97
2024-2025 Budgeted $11,500.00
2025-2026 Proposed $14,000.00

Funds from this account are allocated to promote parent engagement and provide monthly opportunities for parent education and training on various topics related to SEL.

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

2023-2024 Budgeted $ 18,500.00
2023-2024 Expended $ 17,356.86
2024-2025 Budgeted $ 16,100.00
2025-2026 Proposed $ 28,527.00

This account funds the purchase of SEL curriculum, support materials, and other supplies necessary for universal-level SEL interventions.

MERRIMACK SCHOOL DISTRICT
Budget Unit Student Services (41)
Analysis of Proposed Expenditures 2025-2026

OBJECT - SEL - Programming

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

2023-2024 Budgeted	$ 16,500.00
2023-2024 Expended	$ 13,609.54
2024-2025 Budgeted	$ 20,000.00
2024-2025 Proposed	$17,300.00

This account is used to purchase SEL curriculum, support materials, and other supplies required for secondary and tertiary level SEL interventions.

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

2023-2024 Budgeted	$4,000.00
2023-2024 Expended	$4,160.72
2024-2025 Budgeted	$4,504.00
2025-2026 Proposed	$6,220.00

This account is used to purchase books and educational materials for staff professional development, enhancing their capacity in SEL, as well as materials that directly support students.

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

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

2023-2024 Budgeted	$25,000.00
2023-2024 Expended	$15,835.00
2024-2025 Budgeted	$25,000.00
2025-2026 Proposed	$25,000.00

Funds in this account support one (1) paraeducator at a Charter School. Public Law 194-B mandates that students in charter schools receive Special Education and Related Services from the designated district.

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

2023-2024 Budgeted	$10,000.00
2023-2024 Expended	$1,944.45
2024-2025 Budgeted	$10,000.00
2025-2026 Proposed	$23,271.20

Funds in this account are allocated to support Elementary Special Education students in extracurricular activities by providing paraeducator assistance as specified in their IEPs, ensuring compliance with federal laws on equal access.

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

2023-2024 Budgeted	$15,558.98
2023-2024 Expended	$1,595.20
2024-2025 Budgeted	$17,270.47
2025-2026 Proposed	$17,270.47

Funds in this account are designated to support Middle School Special Education students in extracurricular activities by providing paraeducator assistance as outlined in their IEPs, in accordance with federal laws ensuring equal access.

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

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

2023-2024 Budgeted $25,881.64
2023-2024 Expended $4,770.17
2024-2025 Budgeted $28,728.62
2025-2026 Proposed $28,728.62

Funds in this account are allocated to support High School-aged Special Education students in extracurricular activities by providing paraeducator assistance as specified in their IEPs, in accordance with federal laws ensuring equal access.

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

2023-2024 Budgeted $575,483.42
2023-2024 Expended $562,777.83
2024-2025 Budgeted $638,786.60
2025-2026 Proposed $629,018.17

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

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

2023-2024 Budgeted $905,732.28
2023-2024 Expended $882,778.92
2024-2025 Budgeted $1,005,362.83
2025-2026 Proposed $1,050,856.00

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

2023-2024 Budgeted $566,032.59
2023-2024 Expended $553,314.39
2024-2025 Budgeted $628,296.17
2025-2026 Proposed $701,709.38

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

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

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

2023-2024 Budgeted $687,817.11
2023-2024 Expended $517,149.84
2024-2025 Budgeted $763,476.99
2025-2026 Proposed $719,746.00

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

2023-2024 Budgeted $610,529.35
2023-2024 Expended $358,869.65
2024-2025 Budgeted $677,687.58
2025-2026 Proposed $677,687.58

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

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

2023-2024 Budgeted $1,118,867.62
2023-2024 Expended $779,901.35
2024-2025 Budgeted $1,241,943.06
2025-2026 Proposed $1,171,055.00

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

2023-2024 Budgeted $2.000.00
2023-2024 Expended $0.00
2024-2025 Budgeted $2,000.00
2025-2026 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.

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

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

2023-2024 Budgeted $151,193.00
2023-2024 Expended $147,151.00
2024-2025 Budgeted $176,193.00
2025-2026 Proposed $176,193.00

Funds in this account are allocated for tutoring services for elementary and upper elementary Special Education students who, due to the nature and severity of their disabilities, need Extended School Year summer services. This is mandated by federal law and state regulations, as detailed in their IEPs.

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

2023-2024 Budgeted $4,000.00
2023-2024 Expended $1,022.50
2024-2025 Budgeted $4,000.00
2025-2026 Proposed $4,000.00

Funds in this account are allocated for tutoring services for homebound Special Education elementary students or those who otherwise need tutoring. This is mandated by federal law and state regulations, as specified in their IEPs.

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

2023-2024 Budgeted $2,000.00
2023-2024 Expended $0.00
2024-2025 Budgeted $2,000.00
2025-2026 Proposed $2,000.00

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

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

2023-2024 Budgeted $43,800.00
2023-2024 Expended $ 72,570.00
2024-2025 Budgeted $68,800.00
2025-2026 Proposed $68,800.00

Funds in this account are allocated for tutoring services for Special Education Middle School students who, due to the nature and severity of their disabilities, need Extended School Year summer services. This is mandated by federal law and state regulations, as detailed in the student's IEP.

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

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

2023-2024 Budgeted	$2,625.00
2023-2024 Expended	$3,720.00
2024-2025 Budgeted	$2,625.00
2025-2026 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

2023-2024 Budgeted	$15,000.00
2023-2024 Expended	$150.00
2024-2025 Budgeted	$15,000.00
2025-2026 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

2023-2024 Budgeted	$94,090.00
2023-2024 Expended	$50,296.80
2024-2025 Budgeted	$144,090.00
2025-2026 Proposed	$144,090.00

Funds in this account are allocated for tutoring services for Special Education High School students who, due to the nature and severity of their disabilities, require Extended School Year summer services. This is mandated by federal law and state regulations, as outlined in the student's IEP.

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

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

2023-2024 Budgeted	$20,000.00
2023-2024 Expended	$16,951.25
2024-2025 Budgeted	$20,000.00
2025-2026 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.

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

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

2023-2024 Budgeted	$ 24,375.00
2023-2024 Expended	$29,137.85
2024-2025 Budgeted	$24,375.00
2025-2026 Proposed	$3,600.00

Funds in this account are allocated for specialized staff training necessary to address the needs of students with disabilities. This training may include strategies for integrating students with low incidence disabilities, such as Autism, Asperger's Syndrome, blindness, or deafness, into classrooms. Additionally, this account covers the annual mandatory CPI training, with the amount varying based on the number of staff members requiring training each year.

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

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

2023-2024 Budgeted	$1,358,327.29
2023-2024 Expended	$1,514,472.06
2024-2025 Budgeted	$1,756,899.00
2025-2026 Proposed	$2,023,213.00

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

2023-2024 Budgeted	$636,647.00
2023-2024 Expended	$566,940.45
2024-2025 Budgeted	$936,647.00
2025-2026 Proposed	$940,000.00

Funds in this account are allocated for additional Related Services provided to elementary and upper elementary students with disabilities by specialists such as neurologists, ophthalmologists, audiologists, psychiatrists, nurses, behavioral analysts, and other professionals not employed by the District. The increase is due to fluctuations in costs and the required IEP units of service.

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

2023-2024 Budgeted	$324,457.00
2023-2024 Expended	$241,851,19
2024-2025 Budgeted	$406,163.00
2025-2026 Proposed	$410,000.00

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

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

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

2023-2024 Budgeted $335,067.00
2023-2024 Expended $437,930.18
2024-2025 Budgeted $400,000.00
2025-2026 Proposed $400,000.00

Funds in this account are allocated for additional Related Services for high school students with disabilities, provided by specialists such as neurologists, ophthalmologists, audiologists, psychiatrists, nurses, behavioral analysts, and other professionals not employed by the District. The increase is attributed to fluctuations in costs and the required IEP units of service.

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

2023-2024 Budgeted $40,000.00
2023-2024 Expended $79,779.41
2024-2025 Budgeted $40,000.00
2025-2026 Proposed $40,000.00

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

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

2023-2024 Budgeted $337,753.00
2023-2024 Expended $1,247,806.00
2024-2025 Budgeted $337,753.00
2025-2026 Proposed $207,900.00

Funds in this account are used to purchase contracted services, including transition coordination, community transition coaching, social work in both the school and community, and other services that support Special Education students, at-risk students, and promote the social-emotional well-being of all students across the district.

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

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

2023-2024 Budgeted	$298,630.00
2023-2024 Expended	$223,699.00
2024-2025 Budgeted	$298,630.00
2025-2026 Proposed	$621,000.00

Funds in this account are allocated for psychological evaluations and consultation services for elementary and upper elementary students. These services are essential for determining educational disabilities and developing appropriate programming.

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

2023-2024 Budgeted	$164,545.00
2023-2024 Expended	$212,966.66
2024-2025 Budgeted	$164,545.00
2025-2026 Proposed	$165,250.00

Funds in this account are allocated for psychological evaluations and consultation services for middle school students. These services are necessary for identifying educational disabilities and creating appropriate programming.

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

2023-2024 Budgeted	$314,350.00
2023-2024 Expended	$76,782.01
2024-2025 Budgeted	$314,350.00
2025-2026 Proposed	$165,250.00

Funds in this account are allocated for psychological evaluations, vocational evaluations, and consultation services for high school-aged students. These services are essential for identifying educational disabilities and developing appropriate programming. New Hampshire Standards for the Education of Students with Disabilities mandate vocational assessments and transitional plans for all students aged 16 and older who need them as part of the

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

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

2023-2024 Budgeted	$4,136.00
2023-2024 Expended	$2,873.53
2024-2025 Budgeted	$4,136.00
2025-2026 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

2023-2024 Budgeted	$84,154.00
2023-2024 Expended	$71,582.40
2024-2025 Budgeted	$84,154.00
2025-2026 Proposed	$84,154.00

Funds in this account are allocated for the transportation of Special Education elementary and upper elementary students, provided by a parent or contractor, to in-district or out-of-district summer extended year placements. This is required by federal law and state regulations, as specified in the student's IEP.

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

2023-2024 Budgeted	$32,110.00
2023-2024 Expended	$43,397.60
2024-2025 Budgeted	$32,110.00
2025-2026 Proposed	$32,110.00

Funds in this account are allocated for the transportation of Special Education Middle School students, provided by a parent or contractor, to in-district or out-of-district summer extended year placements. This is mandated by federal law and state regulations, as outlined in the student's IEP.

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

2023-2024 Budgeted	$76,644.00
2023-2024 Expended	$81,118.98
2024-2025 Budgeted	$76,644.00
2025-2026 Proposed	$76,644.00

Funds in this account are allocated for the transportation of Special Education High School students, provided by a parent or contractor, to in-district or out-of-district summer extended year placements. This is required by federal law and state regulations, as specified in the student's IEP.

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

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

2023-2024 Budgeted $1.00
2023-2024 Expended $0.00
2024-2025 Budgeted $1.00
2025-2026 Proposed $1.00

Funds in this account are allocated for Special Education students who have transportation services specified in their IEPs. Public Law 194-B (Chartered Public Schools) mandates that students attending charter schools receive IEP services from the responsible district at its expense. Currently, no students are expected to require this service for the 2025-2026 school year. However, this line item must be included in the budget to accommodate any potential services that may arise in compliance with Public Law.

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

2023-2024 Budgeted $391,713.00
2023-2024 Expended $714,576.35
2024-2025 Budgeted $391,713.00
2025-2026 Proposed $391,713.00

Funds in this account are allocated for the transportation of Special Education elementary and upper elementary students, provided by a parent or contractor, to in-district or out-of-district placements, as required by federal law and state regulations and detailed in the student's IEP.

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

2023-2024 Budgeted $222,900.00
2023-2024 Expended $209,236.06
2024-2025 Budgeted $222,900.00
2025-2026 Proposed $209,236.00

Funds in this account are allocated for the transportation of Special Education middle school students, provided by a parent or contractor, to in-district or out-of-district placements, as mandated by federal law and state regulations and specified in the student's IEP.

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

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

2023-2024 Budgeted $391,945.00
2023-2024 Expended $617,508.06
2024-2025 Budgeted $391,945.00
2025-2026 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

2023-2024 Budgeted $5,906.00
2023-2024 Expended $4,139.43
2024-2025 Budgeted $5,906.00
2025-2026 Proposed $5,906.00

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

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

2023-2024 Budgeted $1,460.00
2023-2024 Expended $403.80
2024-2025 Budgeted $1,460.00
2025-2026 Proposed $1,460.00

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

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

2023-2024 Budgeted $1,200.00
2023-2024 Expended $1,275.55
2024-2025 Budgeted $1,200.00
2025-2026 Proposed $1,200.00

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

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

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

2023-2024 Budgeted $1.00
2023-2024 Expended $0.00
2024-2025 Budgeted $1.00
2025-2026 Proposed $1.00

Funds in this account are allocated for Special Education tuition paid to other local education agencies in New Hampshire for elementary school students who require a Least Restrictive Appropriate Environment that is not available in Merrimack. Currently, no students are expected to need this placement for the 2025-2026 school year. However, this line item must be included in the budget to accommodate any potential placements that may arise in accordance with federal and state placement procedures.

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

2023-2024 Budgeted $1.00
2023-2024 Expended $0.00
2024-2025 Budgeted $1.00
2025-2026 Proposed $1.00

Funds in this account are allocated for Special Education tuition paid to other local education agencies in New Hampshire for middle school students who require a Least Restrictive Appropriate Environment that is not available in Merrimack. Currently, no students are expected to need this placement for the 2025-2026 school year. However, this line item must be included in the budget to allow for any potential placements that may arise in accordance with federal and state placement procedures.

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

2023-2024 Budgeted $1.00
2023-2024 Expended $0.00
2024-2025 Budgeted $1.00
2025-2026 Proposed $1.00

Funds in this account are allocated for Special Education tuition paid to other local education agencies in New Hampshire for high school students who require a Least Restrictive Appropriate Environment that is not available in Merrimack. Currently, no students are anticipated to need this placement for the 2025-2026 school year. However, this line item must be included in the budget to accommodate any potential placements that may arise in accordance with federal and state placement procedures.

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

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

2023-2024 Budgeted	$83,600.00
2023-2024 Expended	$156,538.63
2024-2025 Budgeted	$166,656.00
2025-2026 Proposed	$321,588.00

Funds in this account are allocated for Special Education tuition paid to day schools outside of New Hampshire. Elementary students are placed in these settings when the IEP team determines that a Least Restrictive Appropriate Environment is substantially different from what is available in the Merrimack Public Schools. The costs also account for additional expenses outlined in the students' IEPs and in compliance with federal and state placement procedures. Changes in this account reflect fluctuations in placements. (Expenses exceeding the annual cap set 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

2023-2024 Budgeted	$306,400.00
2023-2024 Expended	$161,272.95
2024-2025 Budgeted	$1.00
2025-2026 Proposed	$1.00

Funds in this account are allocated for Special Education tuition paid to day schools outside of New Hampshire. Middle school students are placed in these settings when the IEP team determines that the Least Restrictive Appropriate Environment differs significantly from what is offered in the Merrimack Public Schools. The costs also include additional expenses required by the students' IEPs and in accordance with federal and state placement procedures. Changes in this account are due to fluctuations in placements based on student age/grade, changes in placement, and other IEP-related factors. (Expenses exceeding the annual cap set by the NH DOE may be submitted for Special Education Aid.)

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

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

2023-2024 Budgeted	$1,492,880.00
2023-2024 Expended	$1,659,843.45
2024-2025 Budgeted	$1,287,768.97
2025-2026 Proposed	$1,376,401.00

Funds in this account are allocated for Special Education tuition paid to day schools outside of New Hampshire. High school-aged students are placed in these settings when the IEP team determines that the Least Restrictive Appropriate Environment significantly differs from what is available in the Merrimack Public Schools. The costs also include additional expenses required by the students' IEPs and in compliance with federal and state placement procedures. Changes in this account reflect variations in placements based on student age/grade, changes in placement, and other IEP-related factors. (Expenses exceeding the annual cap set by the NH DOE may be submitted for Special Education Aid.)

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

2023-2024 Budgeted	$288,000.00
2023-2024 Expended	329,301.19
2024-2025 Budgeted	$288,000.00
2025-2026 Proposed	$396,640.00

Funds in this account are allocated for Special Education tuition paid to day schools located in New Hampshire. Elementary students are placed in these settings when the IEP team determines that the Least Restrictive Appropriate Environment differs significantly from what is offered in the Merrimack Public Schools. The costs also include additional expenses required by the students' IEPs and in accordance with federal and state placement procedures. (Expenses exceeding the annual cap set by the NH DOE may be submitted for Special Education Aid.)

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

2023-2024 Budgeted	$78,246.50
2023-2024 Expended	$52,550.30
2024-2025 Budgeted	$78,246.50
2025-2026 Proposed	$80,593.00

Funds in this account are allocated for Special Education elementary and upper elementary students who need to attend Extended School Year summer programs or extended day programming due to the nature and severity of their disabilities. This service is mandated by federal law and state placement procedures, as specified in the student's IEP. (Expenses exceeding the annual cap set 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

2023-2024 Budgeted $522,000.00
2023-2024 Expended $483,822.68
2024-2025 Budgeted $86,749.00
2025-2026 Proposed $89,357.47

Funds in this account are allocated for Special Education tuition paid to day schools located in New Hampshire. Middle school students are placed in these settings when the IEP team determines that the Least Restrictive Appropriate Environment significantly differs from what is available in the Merrimack Public Schools. The costs also include additional expenses required by the students' IEPs and in compliance with federal and state placement procedures. Changes in this account reflect variations in placements based on student age/grade, adjustments in placement, and other IEP-related factors. (Expenses exceeding the annual cap set by the NH DOE may be submitted for Special Education Aid.)

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

2023-2024 Budgeted $102,340.80
2023-2024 Expended $27,753.07
2024-2025 Budgeted $102,340.80
2025-2026 Proposed $105,410.20

Funds in this account are allocated for Special Education middle school students who require attendance at Extended School Year summer programs or extended day programming due to the nature and severity of their disabilities. This service is mandated by federal law and state placement procedures, as detailed in the student's IEP. (Expenses exceeding the annual cap set by the NH DOE may be submitted for Special Education Aid.)

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

2023-2024 Budgeted $765,000.00
2023-2024 Expended $ 442,975.18
2024-2025 Budgeted $767,923.00
2025-2026 Proposed $940,960.00

Funds in this account are allocated for Special Education tuition paid to day schools located in New Hampshire. High school-aged students are placed in these settings when the IEP team determines that the Least Restrictive Appropriate Environment differs significantly from what is available in the Merrimack Public Schools. The costs also include additional expenses required by the students' IEPs and in accordance with federal and state placement procedures. Changes in this account reflect fluctuations in placements. (Expenses exceeding the annual cap set 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

2023-2024 Budgeted	$255,975.60
2023-2024 Expended	$355,931.75
2024-2025 Budgeted	$255,975.60
2025-2026 Proposed	$366,608.90

Funds in this account are allocated for Special Education expenses for high school-aged students whose IEPs include Extended School Year summer services or Extended School Day services due to the nature and severity of their disabilities. This service is mandated by federal law and state placement procedures. (Expenses exceeding the annual cap set by the NH DOE may be submitted for Special Education Aid.)

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

2023-2024 Budgeted	$6,000.00
2023-2024 Expended	$6,511.62
2024-2025 Budgeted	$6,000.00
2025-2026 Proposed	$6,000.00

Funds in this account are allocated for mileage costs incurred by the Director of Student Services and other special education personnel to perform necessary on-site evaluations of out-of-district placements and fulfill other responsibilities.

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

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

2023-2024 Proposed $2,100.00
2023-2024 Expended $2,124.17
2024-2025 Budgeted $2,100.00
2025-2026 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

2023-2024 Budgeted $3,000.00
2023-2024 Expended $1347.41
2024-2025 Budgeted $3,000.00
2025-2026 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

2023-2024 Budgeted $2,100.00
2023-2024 Expended $48,918.79
2024-2025 Budgeted $2,100.00
2025-2026 Proposed $3,500.00

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

2023-2024 Budgeted $1,400.00
2023-2024 Expended $856.97
2024-2025 Budgeted $1,400.00
2025-2026 Proposed $1,400.00

Funds in this account are allocated for purchasing testing forms and materials, along with instructional supplies used in implementing speech and language therapy programs. The acquisition of therapy supplies is determined by Individual Educational Plans.

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

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

2023-2024 Budgeted $1,500.00
2023-2024 Expended $675.70
2024-2025 Budgeted $1,500.00
2025-2026 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

2023-2024 Budgeted $3,500.00
2023-2024 Expended $7,123.67
2024-2025 Budgeted $3,500.00
2025-2026 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

2023-2024 Budgeted $2,800.00
2023-2024 Expended $4,074.23
2024-2025 Budgeted $2,800.00
2025-2026 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

2023-2024 Budgeted $14,000.00
2023-2024 Expended $10,585.08
2024-2025 Budgeted $14,000.00
2025-2026 Proposed $11,000.00

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

2023-2024 Budgeted	$ 67,732.30
2023-2024 Expended	$ 44,940.22
2024-2025 Budgeted	$ 67,372.30
2025-2026 Proposed	$46,500.00

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

2023-2024 Budgeted	$2,500.00
2023-2024 Expended	$8,135.00
2024-2025 Budgeted	$9,377.00
2025-2026 Proposed	$9,600.00

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

2023-2024 Budgeted	$1,800.00
2023-2024 Expended	$5,399.19
2024-2025 Budgeted	$1,800.00
2025-2026 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.