MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2023-24

Account Number	Description	
100.1100.00.8112.00	Committee Work	
2021-2022	Budgeted	$26,000.00
2021-2022	Expended	$25,999.78
2022-2023	Budgeted	$26,000.00
2023-2024	Proposed	$26,000.00

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

Account Number	Description	
100.1101.00.8112.00	Ret. Incentive/Professional Staff	
2021-2022	Budgeted	$355,409.00
2021-2022	Expended	$430,570.06
2022-2023	Budgeted	$430,317.00
2023-2024	Proposed	$430,317.00

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

Account Number	Description	
100-2123-37-8331-10	Testing & Scoring/EL-DW	
2021-2022	Budgeted	$22,000.00
2021-2022	Expended	$32,123.85
2022-2023	Budgeted	$22,000.00
2023-2024	Proposed	$122,500.00

To provide a comprehensive literacy and numeracy assessment system for students from kindergarten to grade 9. The new Assesment is called iReady and will replace STAR. There is also $8,000 in the MMS Budget for a total of $130,500.

Account Number	Description	
100.2123.37.8331.30	Testing & Scoring/MHS PSAT	
2021-2022	Budgeted	$0.00
2021-2022	Expended	$0.00
2022-2023	Budgeted	$0.00
2023-2024	Proposed	$3,850.00

New assessment for the 9th grade.

Account Number	**Description**	
100.2210.00.8112.00	Transitional Academic Support/Sal	
2021-2022	Budgeted	$85,000.00
2021-2022	Expended	$81,476.00
2022-2023	Budgeted	$90,954.36
2023-2024	Proposed	$90,954.36

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

Account Number	**Description**	
100-2211-00-8112-00	Inst Imp/Mentor Training/Dw	
2021-2022	Budgeted	$6,000.00
2021-2022	Expended	$11,300.00
2022-2023	Budgeted	$6,420.31
2023-2024	Proposed	$6,420.31

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

Account Number	**Description**	
100.2310.00.8430.00	School Board Contigency - COVID Related Supples and PPE	
2021-2022	Budgeted	$100,000.00
2021-2022	Expended	$0.00
2022-2023	Budgeted	$100,000.00
2023-2024	Proposed	$0.00

Zeroed Account .

Account Number	**Description**	
100.2900.00.8211.00	Ins/Health/Dw	
2021-2022	Budgeted	$13,909,065.70
2021-2022	Expended	$12,993,143.93
2022-2023	Budgeted	$13,395,051.70
2023-2024	Proposed	$13,796,902.00

The guaranteed maximum rate increase for 2023-2024 from the HealthTrust is 8.0%. The actual rate will be set in the spring of 2023.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2023-24

Account Number	Description	
100.2900.00.8212.00	Ins/Dental/Dw	
2021-2022	Budgeted	$845,658.00
2021-2022	Expended	$825,714.11
2022-2023	Budgeted	$845,658.00
2023-2024	Proposed	$862,571.00

There is a 1.2% increase in the rate for 2023-2024.

Account Number	Description	
100.2900.00.8217.00	Ins/Ltd Supp Staff/Dw	
2021-2022	Budgeted	$32,165.00
2021-2022	Expended	$33,161.15
2022-2023	Budgeted	$32,165.00
2023-2024	Proposed	$32,165.00

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

Account Number	Description	
100.2900.00.8218.00	Ins/Ltd Prof Staff/Dw	
2021-2022	Budgeted	$89,871.00
2021-2022	Expended	$87,892.45
2022-2023	Budgeted	$89,871.00
2023-2024	Proposed	$89,871.00

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

Account Number	Description	
100.2900.00.8220.00	Fica/Dw	
2021-2022	Budgeted	$2,923,743.00
2021-2022	Expended	$2,717,833.66
2022-2023	Budgeted	$3,128,554.87
2023-2024	Proposed	$3,128,554.87

FICA represents 7.65% of all salary accounts.

Account Number	Description	
100.2900.00.8231.00	NH Retire/Classified Staff	
2021-2022	Budgeted	$1,710,186.00
2021-2022	Expended	$1,349,072.81
2022-2023	Budgeted	$1,710,186.00
2023-2024	Proposed	$1,710,186.00

The rate for 2023-2024 has stabilized.

Account Number	Description	
100.2900.00.8232.00	NH Retire/Professional Staff	
2021-2022	Budgeted	$5,355,422.00
2021-2022	Expended	$5,224,010.64
2022-2023	Budgeted	$5,730,576.05
2023-2024	Proposed	$5,730,576.05

The rate for 2023-2024 has stabilized.

Account Number	Description	
100.2213.45.8240.00	Supp Staff Improvement	
2021-2022	Budgeted	$78,000.00
2021-2022	Expended	$32,629.67
2022-2023	Budgeted	$78,000.00
2023-2024	Proposed	$78,000.00

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

Account Number	Description	
100.2410.45.8240.00	Admin Improvement	
2021-2022	Budgeted	$114,000.00
2021-2022	Expended	$107,304.48
2022-2023	Budgeted	$114,000.00
2023-2024	Proposed	$114,000.00

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

Account Number	Description	
100.2213.45.8241.00	Program Prof. Staff 3.1A	
2021-2022	Budgeted	$51,000.00
2021-2022	Expended	$17,073.43
2022-2023	Budgeted	$51,000.00
2023-2024	Proposed	$51,000.00

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

Account Number	Description	
100.2213.45.8242.00	Workshops/Undergrad 3.1B	
2021-2022	Budgeted	$75,000.00
2021-2022	Expended	$33,174.17
2022-2023	Budgeted	$75,000.00
2023-2024	Proposed	$75,000.00

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

Account Number	Description	
100.2213.45.8243.00	Graduate Studies 3.1C	
2021-2022	Budgeted	$100,000.00
2021-2022	Expended	$61,433.60
2022-2023	Budgeted	$120,000.00
2023-2024	Proposed	$120,000.00

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

Account Number	Description	
100.2213.45.8244.00	District Initiatives 3.2	
2021-2022	Budgeted	$150,000.00
2021-2022	Expended	$143,463.72
2022-2023	Budgeted	$150,000.00
2023-2024	Proposed	$150,000.00

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

Account Number	Description	
100.2900.00.8250.00	Unemp Comp/Dw	
2021-2022	Budgeted	$18,588.00
2021-2022	Expended	$10,855.56
2022-2023	Budgeted	$19,840.00
2023-2024	Proposed	$17,563.00

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

Account Number	**Description**	
100.2900.00.8260.00	Work Comp Ins/Dw	
2021-2022	Budgeted	$237,156.00
2021-2022	Expended	$225,431.36
2022-2023	Budgeted	$261,275.00
2023-2024	Proposed	$260,766.00

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

Account Number	**Description**	
100.2721.00.8510.00	Transport/Reg	
2021-2022	Budgeted	$2,431,822.00
2021-2022	Expended	$2,432,466.95
2022-2023	Budgeted	$2,516,935.00
2023-2024	Proposed	$2,642,781.00

To provide transportation for students for 180 school days. This account includes a 5% increase. There is no fuel escalation cap or surcharge.

38 (71) Passenger Buses	$2,617,765.00
(1) Late Run (Need 2 Buses)	$25,016.00
Total	**$2,642,781.00**

Account Number	Description	
100.2900.00.8520.00	Insurances/Prop & Liab/Dw	
2021-2022	Budgeted	$142,390.00
2021-2022	Expended	$139,421.78
2022-2023	Budgeted	$161,250.00
2023-2024	Proposed	$172,538.00

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

Account Number	Description	
100.2212.39.8550.00	Curr Dev Dw/Printing	
2021-2022	Budgeted	$1,800.00
2021-2022	Expended	$1,800.00
2022-2023	Budgeted	$1,800.00
2023-2024	Proposed	$1,800.00

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

Account Number	Description	
100.2710.00.8580.00	Travel/Trans Coord	
2021-2022	Budgeted	$4,000.00
2021-2022	Expended	$1,431.04
2022-2023	Budgeted	$4,000.00
2023-2024	Proposed	$4,000.00

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

Account Number	Description	
100.2211.00.8610.00	Inst Imp/Supplies/Dw	
2021-2022	Budgeted	$3,000.00
2021-2022	Expended	$2,040.41
2022-2023	Budgeted	$3,000.00
2023-2024	Proposed	$3,000.00

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

Account Number	**Description**	
100.2212.39.8610.00	Curr Dev Dw/Supplies	
2021-2022	Budgeted	$800.00
2021-2022	Expended	$711.82
2022-2023	Budgeted	$800.00
2023-2024	Proposed	$800.00

To provide materials for the Assistant Superintendent to use with district curriculum committees in the development of new curriculum.

Account Number	**Description**	
100.2514.00.8815.00	Criminal Check Reimb	
2021-2022	Budgeted	$8,000.00
2021-2022	Expended	$10,614.50
2022-2023	Budgeted	$8,000.00
2023-2024	Proposed	$8,000.00

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

Account Number	**Description**	
100.5110.47.8830.00	Debt Service/Principal	
2021-2022	Budgeted	$775,000.00
2021-2022	Expended	$775,000.00
2022-2023	Budgeted	$775,000.00
2023-2024	Proposed	$775,000.00

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

		Last Payment
Merrimack Middle School	$775,000.00	*2023-2024*
Total	**$775,000.00**	

Account Number	**Description**	
100.5120.47.8830.00	Debt Service/Interest	
2021-2022	Budgeted	$80,416.00
2021-2022	Expended	$51,423.25
2022-2023	Budgeted	$62,000.00
2023-2024	Proposed	$18,000.00

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

		Last Payment
Merrimack Middle School	$18,000.00	*2023-2024*
Total	**$18,000.00**	

Account Number	**Description**	
100.5221.00.8930.00	Transfer To Food Service	
2021-2022	Budgeted	$1.00
2021-2022	Expended	$0.00
2022-2023	Budgeted	$1.00
2023-2024	Proposed	$1.00

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

Account Number	**Description**	
100.2317.01.8330.01	School Dist Auditors	
2021-2022	Budgeted	$37,000.00
2021-2022	Expended	$26,925.00
2022-2023	Budgeted	$37,000.00
2023-2024	Proposed	$37,000.00

The amount requested reflects comprehensive testing as mandated by the Accounting Standards Board. The scope includes a comprehensive review of the computerized accounting system as it pertains to rights and privileges associated with different roles and responsibilities.

Account Number	Description	
100.2318.01.8330.01	School Dist Legal Serv	
2021-2022	Budgeted	$50,000.00
2021-2022	Expended	$109,601.64
2022-2023	Budgeted	$50,000.00
2023-2024	Proposed	$50,000.00

To provide legal services to the School District as needed.

Account Number	Description	
100.2311.01.8540.01	School Board/Advertising	
2021-2022	Budgeted	$20,000.00
2021-2022	Expended	$17,646.40
2022-2023	Budgeted	$20,000.00
2023-2024	Proposed	$20,000.00

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

Account Number	Description	
100.2540.01.8550.01	Printing/Dw	
2021-2022	Budgeted	$3,050.00
2021-2022	Expended	$3,049.85
2022-2023	Budgeted	$3,050.00
2023-2024	Proposed	$3,050.00

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

Account Number	Description	
100.2311.01.8610.01	School Board Serv/Supplies	
2021-2022	Budgeted	$1,000.00
2021-2022	Expended	$946.86
2022-2023	Budgeted	$1,000.00
2023-2024	Proposed	$1,000.00

To provide supplies for board meetings throughout the school year.

Account Number	Description	
100.2313.01.8610.01	School Dist Treas/Supplies	
2021-2022	Budgeted	$1,500.00
2021-2022	Expended	$1,438.02
2022-2023	Budgeted	$1,500.00
2023-2024	Proposed	$1,500.00

To provide supplies for the School District Treasurer.

Account Number	Description	
100.2319.01.8610.01	School Dist Meeting	
2021-2022	Budgeted	$7,200.00
2021-2022	Expended	$7,200.37
2022-2023	Budgeted	$7,200.00
2023-2024	Proposed	$7,200.00

To provide supplies for school district meetings.

Account Number	Description	
100.2311.01.8810.01	Memberships/Dw	
2021-2022	Budgeted	$11,500.00
2021-2022	Expended	$11,772.22
2022-2023	Budgeted	$11,500.00
2023-2024	Proposed	$11,500.00

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

Account Number	Description	
100.2320.00.8430.04	Contracted Services/Supt Off	
2021-2022	Budgeted	$227,447.00
2021-2022	Expended	$227,523.62
2023-2024	Budgeted	$227,447.00
2023-2024	Proposed	$227,447.00

To provide for the connectivity associated with the wide area network to all schools, the Powerschool Student Information System, automated emergency calling system, human resources employment processing services and fund accounting software and support.

Account Number	Description
100.2320.00.8431.04	Equipment/Repairs

2021-2022	Budgeted	$6,921.00
2021-2022	Expended	$8,787.34
2022-2023	Budgeted	$6,921.00
2023-2024	Proposed	$6,921.00

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

Account Number	Description
100.2320.00.8531.04	Telephone/Supt Off

2021-2022	Budgeted	$9,995.00
2021-2022	Expended	$10,068.15
2022-2023	Budgeted	$9,995.00
2023-2024	Proposed	$9,995.00

The budgeted amount represents level funding for 2023-2024.

Account Number	Description
100.2320.00.8534.04	Postage/Supt Off

2021-2022	Budgeted	$5,305.00
2021-2022	Expended	$5,305.84
2022-2023	Budgeted	$5,305.00
2023-2024	Proposed	$5,305.00

To provide postage for the Superintendent's office. The budgeted amount represents level funding for 2023-2024.

Account Number	Description	
100.2320.00.8550.04	Printing/Supt Off	
2021-2022	Budgeted	$2,200.00
2021-2022	Expended	$2,200.65
2022-2023	Budgeted	$2,200.00
2023-2024	Proposed	$2,200.00

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

Account Number	Description	
100.2320.00.8580.04	Travel/Supt Off	
2021-2022	Budgeted	$4,000.00
2021-2022	Expended	$430.42
2022-2023	Budgeted	$4,000.00
2023-2024	Proposed	$4,000.00

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

Account Number	Description	
100.2320.00.8610.04	Office Supplies/Supt Off	
2021-2022	Budgeted	$7,000.00
2021-2022	Expended	$7,020.90
2022-2023	Budgeted	$7,000.00
2023-2024	Proposed	$7,000.00

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

Account Number	Description	
100.2320.00.8810.04	Membership/Supt Off	
2021-2022	Budgeted	$4,500.00
2021-2022	Expended	$4,548.61
2022-2023	Budgeted	$4,500.00
2023-2024	Proposed	$4,500.00

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

Account Number	Description	
100.2320.00.8815.04	Professional Mtgs/Supt Off	
2021-2022	Budgeted	$5,000.00
2021-2022	Expended	$4,376.79
2022-2023	Budgeted	$5,000.00
2023-2024	Proposed	$5,000.00

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