Merrimack School District
Department of Student Services
Budget Proposal for 2023-2024

The Merrimack School District's Office of Student Services is fully committed to the belief that all students can achieve their maximum potential. Through perseverance and dedication, we fully commit ourselves to providing the tools, knowledge, and compassion to assist our children and youth to achieve this goal. Our mission is to improve the quality of life and education of our children and youth with disabilities. We will do that by creating trusting partnerships with our families, community, and state agencies to develop, communicate and disseminate essential skills, knowledge, and values through research-based best practices, teaching, and service.

The Department of Student Services must ensure that all children with disabilities have available to them a free appropriate public education (FAPE) that emphasizes special education and related services designed to meet their unique needs and to prepare them for further education, employment, and independent living. As a result, the accounts in the Department of Student Services budget are child specific and contain costs for existing students in their 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 budget reflects an increase of approximately three-point-five percent (3.5%). This increase is due to the rising cost of contracted services (3% increase) to meet mandated Individualized Education Plans (IEPs), the increased cost of out-of-district placements (16% increase), budgetary expenses for district-wide Social Emotional Learning (SEL) programs to support the wellbeing of all district students, and the addition of a Director of Alternative Pathways to Graduation for our secondary students. We continue to prioritize funds to enhance ongoing learning for parents, teachers, paraprofessionals, and other instructional staff. This Student Services budget includes all the mandated special education and prioritizes the necessary additional supports and services for all students as we continue to experience the effects of the ongoing global pandemic that has resulted in disrupted learning, a need for more tiered interventions, and an increase in student referrals into special education.

This budget enables Merrimack School District to meet its obligation that we remain in compliance with IEP (Individual Education Plan) services for our students ages 3-22 with educational disabilities and ensures that the rights of children with disabilities and their parents are protected. The Office of Student Services will maintain the school district's educational commitment and responsibility to students with special education needs and meet the requirements of federal/state laws and regulations.

Respectfully submitted,

Heather Barker

Heather Barker
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

2021-2022 Budgeted	$ 0.00
2021-2022 Expended	$ 0.00
2022-2023 Budgeted	$ 21,720.00
2023-2024 Proposed	$ 25,000.00

Funds in this account are used for the provision of summer SEL and transition programs for students in grades K-12. Schools identify students in need of extended opportunities for SEL and transitions to new grades and schools.

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

2021-2022 Budgeted	$ 0.00
2021-2022 Expended	$ 0.00
2022-2023 Budgeted	$104,000.00
2023-2024 Proposed	$ 60,000.00

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.

2021-2022 Budgeted	$ 0.00
2021-2022 Expended	$ 0.00
2022-2023 Budgeted	$ 5,000.00
2023-2024 Proposed	$ 10,000.00

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 / Elem / Supplies

2021-2022 Budgeted	$ 0.00
2021-2022 Expended	$ 0.00
2022-2023 Budgeted	$ 7,500.00
2023-2024 Proposed	$ 18,500.00

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

100-2122-41-8610-20 SEL / School Year / Secondary / Supplies

2021-2022 Budgeted	$ 0.00
2021-2022 Expended	$ 0.00
2022-2023 Budgeted	$ 12,500.00
2023-2024 Proposed	$ 12,500.00

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

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

2021-2022 Budgeted	$ 0.00
2021-2022 Expended	$ 0.00
2022-2023 Budgeted	$4,000.00
2023-2024 Proposed	$4,000.00

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.

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

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

2021-2022 Budgeted	$25,000.00
2021-2022 Expended	$11,019.00
2022-2023 Budgeted	$25,000.00
2023-2024 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 IEP services from the responsible district at its cost.

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

2021-2022 Budgeted	$10,000.00
2021-2022 Expended	$ 622.15
2022-2023 Budgeted	$10,000.00
2023-2024 Proposed	$10,000.00

Funds in this account are used to support students with special needs 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

2021-2022 Budgeted	$15,559.00
2021-2022 Expended	$ 687.64
2022-2023 Budgeted	$15,559.00
2023-2024 Proposed	$15,559.00

Funds in this account are used to support students with special needs 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

2021-2022 Budgeted	$25,882.00
2021-2022 Expended	$ 410.76
2022-2023 Budgeted	$25,882.00
2023-2024 Proposed	$25,882.00

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

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

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

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

2021-2022 Budgeted	$575,483.00
2021-2022 Expended	$597,526.66
2022-2023 Budgeted	$575,483.42
2023-2024 Proposed	$575,483.00

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

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

2021-2022 Budgeted	$905,732.00
2021-2022 Expended	$805,503.79
2022-2023 Budgeted	$905,732.00
2023-2024 Proposed	$905,732.00

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

2021-2022 Budgeted	$566,033.00
2021-2022 Expended	$457,906.33
2022-2023 Budgeted	$566,032.59
2023-2024 Proposed	$566,033.00

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

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

2021-2022 Budgeted	$687,817.00
2021-2022 Expended	$496,569.42
2022-2023 Budgeted	$687,817.11
2023-2024 Proposed	$687,817.00

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

2021-2022 Budgeted	$610,529.00
2021-2022 Expended	$360,541.82
2022-2023 Budgeted	$610,529.35
2023-2024 Proposed	$610,529.00

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

2021-2022 Budgeted	$1,118,868.00
2021-2022 Expended	$ 791,160.67
2022-2023 Budgeted	$1,118,867.62
2023-2024 Proposed	$1,118,868.00

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

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

2021-2022 Budgeted	$ 500.00
2021-2022 Expended	$11,101.00
2022-2023 Budgeted	$ 500.00
2023-2024 Proposed	$ 2,000.00

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

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

2021-2022 Budgeted	$146,790.00
2021-2022 Expended	$144,097.01
2022-2023 Budgeted	$146,790.00
2023-2024 Proposed	$151,193.00

Funds in this account are used for special education tutoring provided to elementary and upper elementary students who, because of the nature and severity of their disability, require an extended year program during the summer. This is required by federal law and state regulations.

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

2021-2022 Budgeted	$ 525.00
2021-2022 Expended	$7,411.52
2022-2023 Budgeted	$4,000.00
2023-2024 Proposed	$4,000.00

Funds in this account are used for special education tutoring for elementary students who are homebound or are waiting for a program start date. This is required by federal law and state regulations.

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

2021-2022 Budgeted	$ 525.00
2021-2022 Expended	$2,222.00
2022-2023 Budgeted	$ 525.00
2023-2024 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

2021-2022 Budgeted	$42,525.00
2021-2022 Expended	$18,006.50
2022-2023 Budgeted	$45,525.00
2023-2024 Proposed	$43,800.00

Funds in this account are used for special education tutoring provided to middle school students who, because of the nature and severity of their disability, require an extended year program during the summer. This is required by federal law and state regulations.

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

2021-2022 Budgeted	$2,625.00
2021-2022 Expended	$ 00.00
2022-2023 Budgeted	$2,625.00
2023-2024 Proposed	$2,625.00

Funds in this account are used for special education tutoring for middle school students who are homebound or are waiting for a program start date. This is required by federal law and state regulations.

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

2021-2022 Budgeted	$ 15,000.00
2021-2022 Expended	$ 4,945.17
2022-2023 Budgeted	$ 15,000.00
2023-2024 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

2021-2022 Budgeted	$91,350.00
2021-2022 Expended	$37,520.25
2022-2023 Budgeted	$91,350.00
2023-2024 Proposed	$94,090.00

Funds in this account are used for special education tutoring for high school students who, because of the nature and severity of their disability, require an extended year program during the summer. This is required by federal law and state regulations.

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

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

2021-2022 Budgeted	$18,000.00
2021-2022 Expended	$25,280.00
2022-2023 Budgeted	$20,000.00
2023-2024 Proposed	$20,000.00

Funds in this account are used for special education tutoring for high school students who are homebound or are waiting for a program start date. This is required by federal law and state regulations.

100-2191-41-8112-30 SEP / Salary / High School

2021-2022 Budgeted	$ 0.00
2021-2022 Expended	$ 0.00
2022-2023 Budgeted	$ 0.00
2023-2024 Proposed	$ 75,000.00

Funds in this account are used for the Director of Alternative Pathways to graduation at the secondary level. This educator will work with students who require alternative opportunities such as ELO's, online courses, job internships and other pathways to credit and graduation. An anticipated outcome will be a reduction in the drop-out rate and improved outcomes for students who currently do not succeed in the traditional pathway to graduation.

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

2021-2022 Budgeted	$ 19,375.00
2021-2022 Expended	$106,497.56
2022-2023 Budgeted	$ 24,375.00
2023-2024 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 increase is due to increased number of staff who require this training annually.

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

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

2021-2022 Budgeted	$1,280,353.75
2021-2022 Expended	$1,046,657.44
2022-2023 Budgeted	$1,318,764.00
2023-2024 Proposed	$1,358,327.29

Funds in this account are used for contracted specialist 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

2021-2022 Budgeted	$600,101.00
2021-2022 Expended	$813,290.61
2021-2023 Budgeted	$618,104.00
2023-2024 Proposed	$636,647.00

Funds in this account are used for 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

2021-2022 Budgeted	$305,833.00
2021-2022 Expended	$312,195.30
2022-2023 Budgeted	$315,008.00
2023-2024 Proposed	$324,457.00

Funds in this account are used for 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. Increase due to variances in the cost and required IEP units of service.

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

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

2021-2022 Budgeted	$315,833.00
2021-2022 Expended	$246,722.87
2022-2023 Budgeted	$325,308.00
2023-2024 Proposed	$335,067.00

Funds in this account are used for 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.

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

2021-2022 Budgeted	$40,000.00
2021-2022 Expended	$26,027.85
2022-2023 Budgeted	$40,000.00
2023-2024 Proposed	$40,000.00

Funds in this account are used for services provided to Charter School students with disabilities 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 IEP services from responsible district at its cost.

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

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

2021-2022 Budgeted	$318,365.00
2021-2022 Expended	$323,412.54
2022-2023 Budgeted	$327,916.00
2023-2024 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 educationally disabled students, at risk students, and support all students' social emotional wellbeing across the district.

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

2021-2022 Budgeted	$281,488.00
2021-2022 Expended	$176,720.36
2022-2123 Budgeted	$289,933.00
2023-2024 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

2021-2022 Budgeted	$155,100.00
2021-2022 Expended	$ 50,257.00
2022-2023 Budgeted	$159,753.00
2023-2024 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.

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

2021-2022 Budgeted	$183,190.00
2021-2022 Expended	$268,492.04
2022-2023 Budgeted	$188,686.00
2023-2024 Proposed	$314,350.00

Funds in this account are used for psychological evaluations, vocational evaluations, and consultation services provided to high school 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

2021-2022 Budgeted	$4,136.00
2021-2022 Expended	$4,422.49
2022-2023 Proposed	$4,136.00
2023-2024 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

2021-2022 Budgeted	$84,154.00
2021-2022 Expended	$ 00.00
2022-2023 Budgeted	$84,154.00
2023-2024 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.

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

2021-2022 Budgeted	$32,110.00
2021-2022 Expended	$31,520.00
2022-2032 Budgeted	$32,110.00
2023-2024 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.

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

2021-2022 Budgeted	$76,644.00
2021-2022 Expended	$71,539.18
2022-2023 Budgeted	$76,644.00
2023-2024 Proposed	$76,644.00

Funds in this account are used for special education high 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.

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

2021-2022 Budgeted	$ 1.00
2021-2022 Expended	$ 0.00
2022-2023 Budgeted	$ 1.00
2023-2024 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 2023-2024 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

2021-2022 Budgeted	$391,713.00
2021-2022 Expended	$415,622.30
2022-2023 Budgeted	$391,713.00
2023-2024 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 regulations.

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

2021-2022 Budgeted	$222,900.00
2021-2022 Expended	$166,710.85
2022-2023 Budgeted	$222,900.00
2023-2024 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.

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

2021-2022 Budgeted	$391,945.00
2021-2022 Expended	$527,981.66
2022-2023 Budgeted	$391,945.00
2023-2024 Proposed	$391,945.00

Funds in this account are used for special education high school students transported by a parent or contractor to in or out-of-district placements, as required by federal law and state regulations.

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

2021-2022 Budgeted	$5,906.00
2021-2022 Expended	$4,427.39
2022-2023 Budgeted	$5,906.00
2023-2024 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

2021-2022 Budgeted	$1,460.00
2021-2022 Expended	$1,498.68
2022-2023 Budgeted	$1,460.00
2023-2024 Budgeted	$1,460.00

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

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

2021-2022 Budgeted	$1,200.00
2021-2022 Expended	$ 419.55
2022-2023 Budgeted	$1,200.00
2023-2024 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

2021-2022 Budgeted	$1.00
2021-2022 Expended	$0.00
2022-2023 Budgeted	$1.00
2023-2024 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 for whom there is no appropriate program available in Merrimack. Currently no students are projected to need this placement for the 2023-2024 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

2021-2022 Budgeted	$1.00
2021-2022 Expended	$0.00
2022-2023 Budgeted	$1.00
2023-2024 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 for whom there is no appropriate program available in Merrimack. Currently no students are projected to need this placement for the 2023-2024 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.

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

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

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

2021-2022 Budgeted	$	1.00
2021-2022 Expended	$	0.00
2022-2023 Budgeted	$	1.00
2023-2024 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 for whom there is no appropriate program available in Merrimack. Currently no students are projected to need this placement for the 2023-2024 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

2021-2022 Budgeted	$	55,000.00
2021-2022 Expended	$	0.00
2022-2023 Budgeted	$	55,000.00
2023-2024 Proposed	$	83,600.00

Funds in this account are used for special education tuition paid to other non-public facilities out of state. Costs reflect expenses required according to the students' IEPs and federal and state placement procedures. Increase in this account is due to variances in placement. (Costs submitted for Special Education Aid.)

2022-2023 Placement	GR	2023-2024 Placement	Cost
TFS	5	Dr. Franklin Perkins	$83,600.00
Total			$83,600.00

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

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

2021-2022 Budgeted $108,000.00
2021-2022 Expended $ 54,000.00
2022-2023 Budgeted $200,000.00
2023-2024 Proposed $306,400.00

Funds in this account are used for special education tuition paid to other non-public facilities out of state. Costs reflect expenses required according to the students' IEPs and federal and state placement procedures. Increase in this account is due to variances in placement. (Costs submitted for Special Education Aid.)

2022-2023 Placement	GR	2023-2024 Placement	Cost
NECC	8	NECC	$200,000.00
MMS	7	Valley Collaborative	$106,400.00
Total			**$306,400.00**

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

2021-2022 Budgeted $1,692,000.00
2021-2022 Expended $1,084,400.49
2022-2023 Budgeted $1,509,000.00
2023-2024 Proposed $1,492,880.00

Funds in this account are used for special education tuition paid to other non-public facilities out of state. Costs reflect expenses required according to the students' IEPs and federal and state placement procedures. Decrease in this account is due to variances in placement. (Costs submitted for Special Education Aid.)

2022-2023 Placement	GR	2023-2024 Placement	Cost
Perkins School for the Blind	12	Perkins School for the Blind	$352,800.00
Lighthouse	12	Lighthouse School	$134,000.00
Lighthouse	12	Lighthouse School	$134,000.00
Lighthouse	10	Lighthouse School	$134,000.00
Valley Collaborative	12	Valley Collaborative	106,400.00
Valley Collaborative	12	Valley Collaborative	$56,000.00
Valley Collaborative	10	Valley Collaborative	$60,480.00
Dr. Franklin Perkins	12	Dr. Franklin Perkins	$145,600.00
CREST Collaborative	12	CREST Collaborative	$89,600.00
MHS	12	Perkins School for the Blind	$140,000.00
MHS	12	Perkins School for the Blind	$140,000.00
Total			**$1,492,880.00**

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

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

2021-2022 Budgeted	$405,000.00
2021-2022 Expended	$307,826.18
2022-2023 Budgeted	$195,000.00
2023-2024 Proposed	$288,000.00

Funds in this account are used for special education tuition paid to non-public facilities in NH. Costs reflect expenses required according to the students' IEPs and federal and state placement procedures. Increase in this account is due to variances in placement. (Costs submitted for Special Education Aid.)

MES	5	RSEC	$72,000.00
TFS	5	RSEC	$72,000.00
TFS	6	RSEC	$72,000.00
RFS	2	RSEC	$72,000.00
Total			**$288,000.00**

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

2021-2022 Budgeted	$ 75,967.50
2021-2022 Expended	$ 3,281.32
2022-2023 Budgeted	$ 75,967.50
2023-2024 Proposed	$ 78,247.00

Funds in this account are used for special education expenses for elementary or upper elementary students who need to continue receiving program services over the summer period 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. (Costs submitted for Special Education Aid.)

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

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

2021-2022 Budgeted $388,000.00
2021-2022 Expended $381,849.86
2022-2023 Budgeted $434,000.00
2023-2024 Proposed $522,000.00

Funds in this account are used for special education tuition paid to non-public facilities in NH. Increase in this account is due to variances in placement. (Costs submitted for Special Education Aid.)

2022-2023 Placement	GR	2023-2024 Placement	Cost
NECC Bedford	8	NECC Bedford	$140,000.00
MMS	8	Spaulding	$180,000.00
Spaulding	8	Spaulding	$82,000.00
Contoocook	9	Contoocook	$60,000.00
Contoocook	8	Contoocook	$60,000.00
Total			**$522,000.00**

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

2021-2022 Budgeted $ 99,360.00
2021-2022 Expended $ 16,075.00
2022-2023 Budgeted $ 99,360.00
2023-2024 Proposed $102,340.00

Funds in this account are used for special education expenses for middle school students who need to continue receiving program services over the summer period 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. (Costs submitted for Special Education Aid.)

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

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

2021-2022 Budgeted	$ 296,000.00
2021-2022 Expended	$ 392,573.52
2022-2023 Budgeted	$ 813,000.00
2023-2024 Proposed	$ 765,000.00

Funds in this account are used for special education tuition paid to non-public facilities in NH. These high school students are placed in these settings because there is no appropriate program available in Merrimack. Costs reflect expenses required according to the students' IEPs and federal and state placement procedures. Decrease in this account is due to variances in placement. (Costs submitted for Special Education Aid.)

2022-2023 Placement	GR	2023-2024 Placement	Cost
Clearway High School	12	Clearway High School	$94,000.00
Parker Academy	9	Parker Academy	$70,000.00
Parker Academy	10	Parker Academy	$70,000.00
Parker Academy	12	Parker Academy	$70,000.00
MHS	12	LSA	$136,000.00
RSEC Academy	12	RSEC Academy	$120,000.00
MHS	12	Post Grad Transition	$30,000.00
MHS	12	Easter Seals	$100,000.00
MHS	12	Transition Services	$75,000.00
Total			**$765,000.00**

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

2021-2022 Budgeted	$248,520.00
2021-2022 Expended	$166,300.97
2022-2023 Budgeted	$248,520.00
2023-2024 Proposed	$255,975.00

Funds in this account are used for special education expenses for high school students who need to continue receiving program services over the summer period 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. (Costs submitted for Special Education Aid.)

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

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

2021-2022 Budgeted	$6,000.00
2021-2022 Expended	$3,196.35
2022-2023 Budgeted	$6,000.00
2023-2024 Proposed	$6,000.00

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

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

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

2021-2022 Budgeted	$2,100.00
2021-2022 Expended	$1,289.86
2022-2023 Proposed	$2,100.00
2023-2024 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

2021-2022 Budgeted	$3,000.00
2021-2022 Expended	$2,499.91
2022-2023 Budgeted	$3,000.00
2023-2024 Proposed	$3,000.00

Funds in this account are used to purchase school supplies and materials for the extended year summer program.

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

2021-2022 Budgeted	$1,000.00
2021-2022 Expended	$ 827.66
2022-2023 Budgeted	$1,000.00
2023-2024 Proposed	$1,000.00

Funds in this account are used to purchase tutoring materials and supplies to support and instruct students whose primary language is not English.

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

2021-2022 Budgeted	$1,400.00
2021-2022 Expended	$1,171.75
2022-2023 Budgeted	$1,400.00
2023-2024 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

2021-2022 Budgeted	$1,500.00
2021-2022 Expended	$ 945.08
2022-2023 Budgeted	$1,500.00
2023-2024 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

2021-2022 Budgeted	$3,500.00
2021-2022 Expended	$2,862.18
2022-2023 Budgeted	$3,500.00
2023-2024 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

2021-2022 Budgeted	$2,800.00
2021-2022 Expended	$1,880.27
2022-2023 Budgeted	$2,800.00
2023-2024 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

2021-2022 Budgeted	$14,000.00
2021-2022 Expended	$13,526.51
2022-2023 Budgeted	$14,000.00
2023-2024 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

2021-2022 Budgeted	$ 65,410.00
2021-2022 Expended	$100,944.13
2022-2023 Budgeted	$ 65,410.00
2023-2024 Proposed	$ 67,372.00

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.

Item	# Units	Unit Cost	Cost
FM Systems, Hearing	As needed	Varies	$8,500.00
Switches	As needed	Varies	$2,000.00
Auditory Trainers	As needed	Varies	$20,000.00
iPads, Laptops (Student)	As needed	Varies	$36,872.00
Total			**$67,372.00**

OBJECT – Other Objects - **(8800)**

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

2021-2022 Budgeted	$1,495.50
2021-2022 Expended	$3,493.48
2022-2023 Budgeted	$2,500.00
2023-2024 Proposed	$2,500.00

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

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

2021-2022 Budgeted	$1,305.00
2021-2022 Expended	$1,975.00
2022-2023 Budgeted	$1,800.00
2023-2024 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. Increase in funds due to additional local and statewide professional meetings.