

February 5, 2024



**Seabrook School  
District Proposed  
FY25 Operating  
Budget**





### **Article 01: Operating Budget**

Shall the School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$17,980,496? Should this article be defeated, the default budget shall be \$17,661,175 which is the same as last year, with certain adjustments required by previous action of the School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.)

NOTE: Warrant Article #1 (operating budget) does not include appropriations in any other warrant articles. (Should this article be approved, it is estimated it will constitute \$5.1727 per thousand of the tax rate.)

The School Board and the Budget Committee recommend this article.

The proposed FY 2024-25 operating budget reflects a commitment to providing an education that promotes a passion for learning, and to provide a safe atmosphere which is conducive to educating, nurturing and empowering all students to become responsible, productive, tolerant members of society.

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## School Goals

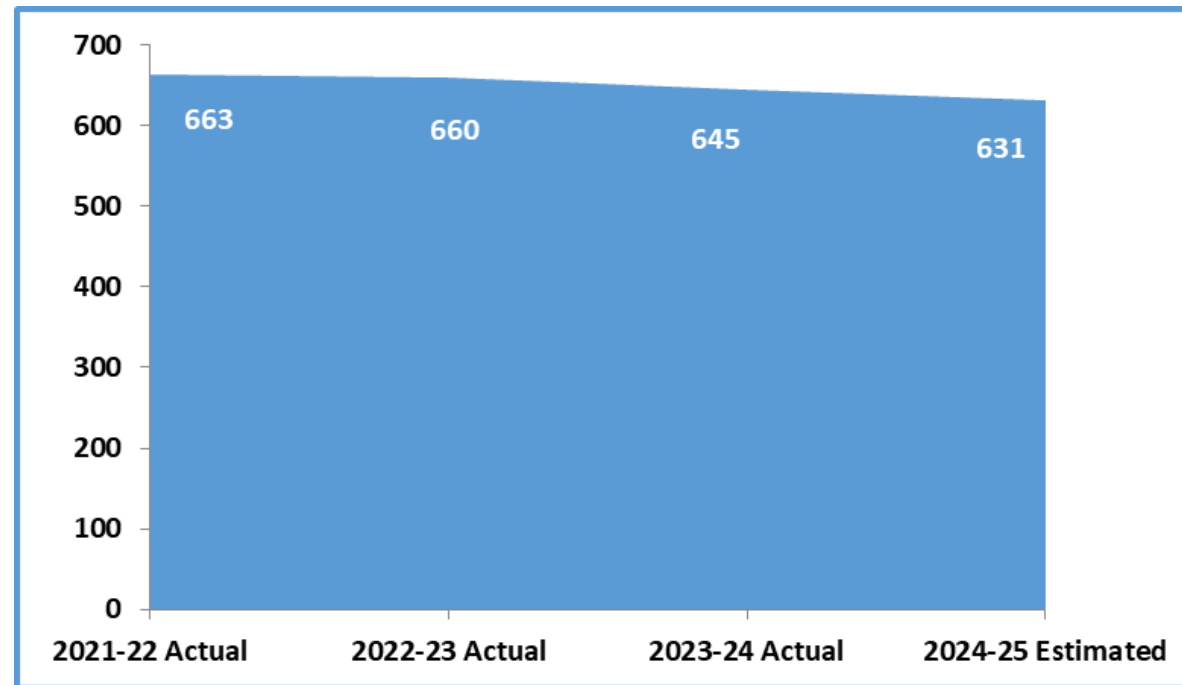
The proposed Seabrook School District FY 2024-25 operating budget was established to provide investment and resource allocation that enhances academic programs and experiences that supports all students. Based on this overarching goal, the following outlines four (4) primary objectives:

- 1) Provide a Multi-tiered System of Support (MTSS) for students that enables us to provide both challenge and intervention for advanced and struggling students.
- 2) Long term development of high quality curriculum and highly effective instructional and assessment practices at all grade levels.
- 3) Support the enhancement of school culture and climate through increased communication efforts and strategies.
- 4) Ensure fiscal responsibility to the community and taxpayers of Seabrook.



## Enrollment

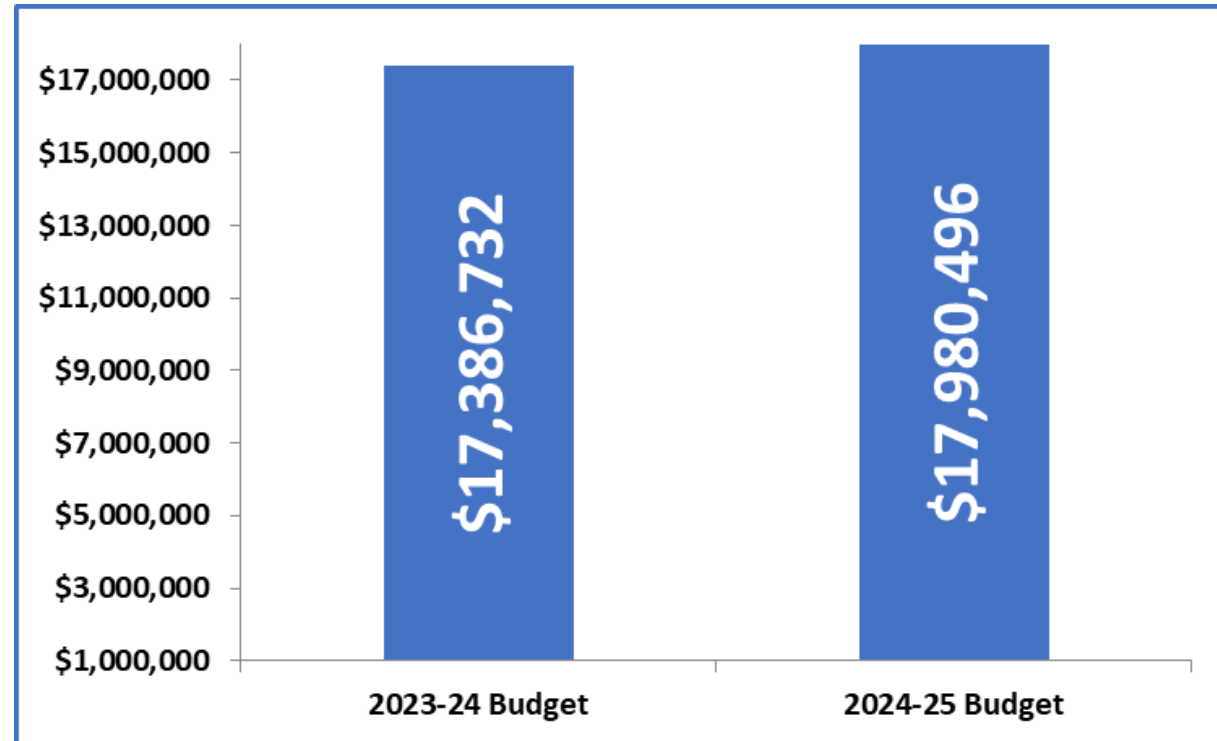
We anticipate an enrollment decrease at Seabrook School District from 645 students in 2023-24 to 631 students in 2024-25.





## Proposed Budget

The FY 2024-25 proposed Seabrook School District operating budget is \$17,980,496. This reflects an increase of +3.42% from the FY 2023-24 budget.







## Budget Drivers

The following are the significant budget drivers in the proposed 2024-25 Seabrook School District operating budget – ***Increases:***

- Cost escalation across multiple accounts due to price inflation.
- Significant increase in health insurance premium costs, based on 23.7% guaranteed maximum rate (GMR).
- Increased special education and general education transportation costs.
- Addition of 1.0 FTE Board Certified Behavior Analyst (BCBA) position, based on student need per individualized education plans (IEPs).
- Addition of 1.0 FTE Registered Behavior Technician (RBT) position, based on student need per individualized education plans (IEPs).
- Transfer of Seabrook Adventure Zone (SAZ) contribution from ESSER grant to operating budget.
- Food service spending reverting to normal levels, after a one year decrease due to underbudgeting per spend down plan.



## Budget Drivers

The following are the significant budget drivers in the proposed 2024-25 Seabrook School District operating budget – **Reductions**:

- Despite increased costs due to price inflation, many accounts were level-funded or reduced, based on a decline in student enrollment and budgetary constraints – particularly in facilities.
- Elimination of one (1) part-time custodial position.
- Reduction of 1.0 FTE technology assistant to 0.5 FTE position.
- Reduction of 6.0 FTE educational associate (EA) positions (vacant positions).





The following are the significant budget drivers in the proposed 2024-25 Seabrook School District operating budget – **Reductions**:

- Reduction of 1.0 FTE ESOL teacher due to decline in students requiring English language services. Note: a 1.0 FTE ESOL teacher has been added to the SAU budget, with the ability to share resource across districts.
- Elimination of three (3) summer facilities work positions.
- Under-budgeting health insurance account, hedging against a potential differential between the guaranteed maximum rate (GMR) in October 2023 versus the actual health insurance premium rates in March 2024.
- Significant decrease in out of district placement tuition.



**Cost of Living Adjustment**

**COST OF LIVING ADJUSTMENT**

Embedded in the Seabrook School District operating budget is a cost of living adjustment (COLA) for all non-union staff members. This COLA represents an annual salary increase for all non-union staff members within the respective district operating budgets. The administration recommends an SAU-wide COLA based upon documented inflation.

We utilize the consumer price index (CPI) for the Portsmouth region. The CPI saw an increase of 2.8% from July 2022 to July 2023 for our specific geographic region. This consistent practice equalizes any inequality, by utilizing the same time-frame and index. As such, based upon current data showing previous year inflation, the administration recommends a cost of living adjustment of 2.8% SAU-wide for the 2024-25 school year.

Social Security 2024 Cost of Living Adjustment	3.20%
United States CPI-U (July 2022 - July 2023)	3.20%
SAU 21 Teacher FY25 Cost of Living Adjustment (SEA CBA)	3.00%
Portsmouth CPI-U (July 2022 - July 2023)	2.80%
SAU 21 Non-Union Staff FY25 Cost of Living Adjustment	2.80%





## Budget in Detail

### GENERAL EDUCATION

**Budget: \$4,861,040**

**Decrease: -\$46,859 (-0.95%)**

The decrease in General Education is due to the reduction of a 1.0 FTE ESOL teacher, 4.0 FTE educational associates, and the transfer of the preschool teacher from the general education budget to the special education budget, to reflect the inclusive preschool program. Due to turnover and vacancies, we do not anticipate any current staff will lose their position. The reductions were slightly offset by an investment in books/print media and supplies.

### SPECIAL EDUCATION

**Budget: \$3,079,777**

**Decrease: -\$26,852 (-0.86%)**

Special Education costs are based on services legally mandated per students' individualized education plans (IEP). The decrease is based on a reduction in out of district placement tuition and a reduction of 2.0 FTE educational associates. The decrease is offset by the addition of a 1.0 FTE Board Certified Behavior Analyst (BCBA) and 1.0 FTE Registered Behavior Technician (RBT), and the transfer of a preschool teacher from the general education budget to the special education budget.



## Budget in Detail

### STUDENT ACTIVITIES

**Budget: \$74,834**

**Increase: +\$16,450 (+28.18%)**

The increase in Student Activities reflects higher participation rates in extracurricular athletic teams and non-athletic groups and organizations, resulting in increased costs for stipends, equipment, and supplies. Additionally, an increase in the admissions account reflects investment in field trips to start to help mitigate the reliance on fundraising and PTO support.

### SUMMER SCHOOL

**Budget: \$1**

**Decrease: -\$2,499 (-99.96%)**

The general education Summer School program is currently planned to be funded via Title I funds.

### GUIDANCE

**Budget: \$171,870**

**Increase: +\$4,873 (+2.92%)**

The slight increase in Guidance reflects staff cost of living adjustment and increase in counselor days by five.





## Budget in Detail

### **HEALTH SERVICES**

**Budget: \$149,124**

**Decrease: -\$13,934 (-8.55%)**

The decrease in Health reflects staffing change with new personnel hired at a lower rate of pay.

### **SPEECH SERVICES**

**Budget: \$273,133**

**Increase: +\$15,130 (+5.86%)**

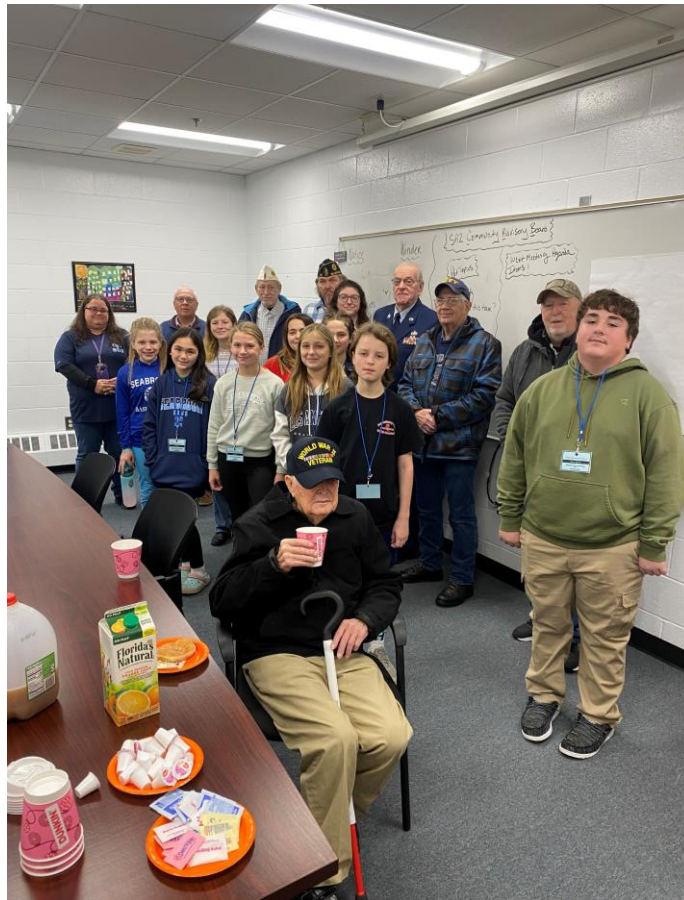
The Speech Services account provides for therapy and services for students with speech disabilities according to their individualized education plan (IEP). The increase reflects staff cost of living adjustment and steps.

### **OTHER SUPPORT SERVICES**

**Budget: \$1**

**Increase: +\$0.00 (+0.00%)**

The Other Support Services account is kept open for potential future need.



## Budget in Detail

### **IMPROVEMENT OF INSTRUCTION**

**Budget: \$163,171**

**Increase: +\$8,643 (+5.59%)**

The increase in Improvement of Instruction reflects the staff salary cost of living adjustment and testing costs, offset by an anticipated reduction in college course tuition reimbursement.

### **EDUCATIONAL MEDIA**

**Budget: \$211,440**

**Increase: +\$6,115 (+2.98%)**

The Educational Media account provides for investment in salaries, supplies, and books to maintain and operate the school library. The increase reflects the staff cost of living adjustment and a slight increase in library supplies





## Budget in Detail

### **INFORMATION TECHNOLOGY**

**Budget: \$340,188**

**Decrease: -\$3,722 (-1.08%)**

The Information Technology accounts align with the School Board approved Technology Plan. The decrease is primarily due to the reduction of a 1.0 FTE technology assistant to a 0.5 FTE position, offset by software and technology equipment replacement cycle costs.

### **SUPPORT SERVICES**

**Budget: \$108,260**

**Increase: +\$45,360 (+72.11%)**

The increase in Support Services represents the transfer of funding the Seabrook Adventure Zone (SAZ) program from ESSER to the operating budget, and an increase in the contribution for School Resource Officer (SRO) services.



## **BOARD OF EDUCATION**

**Budget: \$59,430**

**Increase: +\$4,111 (+7.43%)**

The increase in Board of Education reflects an increase in legal costs, audit services per the contracted rate, and a cost of living adjustment for district officers.

## **SAU SERVICES**

**Budget: \$657,680**

**Increase: +\$26,836 (+4.25%)**

The increase in SAU Services reflects the SAU central office budget allocation, based on enrollment and property valuation. The SAU 21 model provides an aligned, high functioning structure that utilizes economy of scale, operational efficiencies, and shared personnel – to provide cost, performance, and efficiency benefits to each individual district; while embracing individual school district identity and autonomy.





## Budget in Detail

### **SCHOOL ADMINISTRATION**

**Budget: \$682,926**

**Increase: +\$24,858 (+3.78%)**

The primary driver for the increase is due to staff salary cost of living adjustment and steps, and increases in workshops/seminars, and dues & fees.

### **BUILDINGS**

**Budget: \$879,089**

**Decrease: -\$32,944 (-3.61%)**

The Buildings, Grounds, and Vehicles accounts align with the School Board approved Facilities Plan. The facilities accounts have all been significantly affected by price inflation. The decrease reflects the reduction of a part time custodial position and three summer worker positions, in addition to significant reductions to many facilities accounts based on lower enrollment and budgetary constraints. This includes supplies, consultants, heating fuels, and equipment.



## Budget in Detail

### GROUNDS

**Budget: \$55,314**

**Decrease: -\$2,226 (-3.87%)**

The decrease to the Grounds account reflects reductions in supplies and ground maintenance, offset by a slight increase in snow removal.

### VEHICLES

**Budget: \$3,200**

**Increase: +\$0.00 (+0.00%)**

The Vehicles Expenses account shows no increase anticipated.

### TRANSPORTATION

**Budget: \$1,179,592**

**Increase: +\$269,003 (+29.54%)**

The increase in transportation is due to significant increases in special education transportation costs, and a new 5-year contract with First Student to supply general education, field trip, and other transportation services.





## Budget in Detail

### **EMPLOYEE BENEFITS**

**Budget: \$4,464,545**

**Increase: +\$235,260 (+5.56%)**

The increase in Employee Benefits is due to the price inflation of the various benefits accounts, primarily health insurance and FICA costs. The primary driver to the increase is a 23.7% guaranteed maximum rate (GMR) for health insurance premiums. These increases were slightly offset by underbudgeting health insurance.

### **DEBT SERVICE**

**Budget: \$144,945**

**Increase: +3,583 (+2.53%)**

The Debt Service account provides the principal and interest payments on the bond issue for the building project. The last payment is scheduled for August 2024.



## Budget in Detail

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### **INTERFUND TRANSFER**

**Budget: \$2,000**

**Increase: +\$1,999 (+199%)**

The increase to the Interfund Transfer is due to the requirement of the general fund to cover negative balances.

### **FOOD SERVICE**

**Budget: \$418,936**

**Increase: +\$60,579 (+16.90%)**

The increase in the Food Service fund reflects price inflation, an increase in food and supplies costs and staff salary cost of living adjustment and steps. Additionally, all accounts are reverting back to normal levels, after a one year reduction, based on a surplus spend down plan.





## Default Budget

### **Default Budget: \$17,661,175**

**(-\$319,322 less than the proposed operating budget of \$17,980,496)**

The amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget and by salaries and benefits of positions that have been eliminated in the proposed budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, and eliminated positions shall not include vacant positions under recruitment or positions redefined in the proposed operating budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision. In calculating the default budget amount, the governing body shall follow the statutory formula which may result in a higher or lower amount than the proposed operating budget.



**Article 02: Seacoast Educational Support Personnel Association Collective Bargaining Agreement**

To see if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Seabrook School Board and the Seacoast Educational Support Personnel Association for the following increases and reductions in salaries and benefits at the current staffing levels:

Year	Estimated Salary Increase	Estimated Benefits Increase	TOTAL Estimated Costs
2024-25	\$91,442	\$ 7,984	\$99,426
2025-26	\$88,606	\$ 7,399	\$96,005
2026-27	\$45,105	\$50,300	\$95,405
2023-24	\$44,264	\$42,871	\$87,135

and further to raise and appropriate the sum of \$99,426 for the 2024-25 school year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the current collective bargaining agreement. (Majority vote required.)

The School Board and the Budget Committee recommend this article.

NOTE: In order for this article to be adopted, it must be approved by the voters of the school districts of Hampton Falls, North Hampton, Seabrook, South Hampton and the voters of the Winnacunnet Cooperative School District (which includes Hampton voters.)

(Should this article be approved, it is estimated it will constitute \$0.0286 per thousand of the tax rate.)





## Warrant Articles



### **Seacoast Education Support Personnel Association (SESPA) Collective Bargaining Agreement (CBA) Warrant Article**

*Year 1: \$99,426; Year 2: \$96,005; Year 3: \$95,405; Year 4: \$87,135*

SESPA employees, our amazing educational associates, help our teachers to assist with our students learning growth on a daily basis – providing paraprofessional support to maximize and ensure our students receive requisite educational opportunities and experiences – both in general education and special education.

Passage of the CBA is critical for the Seabrook School District and the SAU's retention of our best educational associates and our ability to hire new high-quality ones. It is incredibly important that we are able to compete with area school districts, or we are at risk of losing our educational associates. We currently provide uncompetitive compensation and benefits to these extremely important employees. When contracts fail, EA's do not receive pay increases or steps. And, this further perpetuates a significant compensation differential with surrounding SAU's.

The proposed CBA warrant article will need approval from each member district, including the North Hampton, Hampton Falls, Seabrook, South Hampton, and Winnacunnet ballots. Should it fail on any ONE of these ballots, it will fail for all our districts. This will result in our tremendous EA's receiving no salary step or cost of living adjustment.



**Article 03: Social Worker**

To see if the School District will vote to raise and appropriate the sum of \$154,796 for the salary and benefits for Social Worker to serve the Seabrook School District. (Majority vote required).

The School Board and the Budget Committee do not recommend this article.

(Should this article be approved, it is estimated it will constitute \$0.0445 per thousand of the tax rate.)





## Warrant Articles

### **Social Worker Warrant Article: \$154,796**

The School Board proposes the issuance of a warrant article to raise and appropriate \$154,796 to fund the retention of a Social Worker position. This is an existing position at Seabrook School District, funded the last two years via the ESSER grant, which expires in September 2024.

The Social Worker provides services for students legally mandated per individualized education plans (IEP). Additionally, the Social Worker works collaboratively to provide wrap-around services for students, families, and staff in the Seabrook schools. This includes direct service to students, significant student counseling caseload, working with foster care families and students, liaising with DCYF, Court required reporting and filings, community programming, teacher training and support, close work with Seacoast Mental Health Center, suicide awareness and prevention training and instruction, behavior intervention team work, preschool outreach, and family collaboration and support.

The Social Worker is an essential team member of the Seabrook schools to provide support for students and families – to better facilitate students' access to education and improve academic performance.



**Article 04: Roof Replacement**

To see if the School District will vote to raise and appropriate the sum of \$379,995 to replace the roof on the Seabrook Middle School? This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is complete or June 30, 2027, whichever is earlier.  
(Majority vote required.)

The School Board and the Budget Committee recommend this appropriation.

(Should this article be approved, it is estimated it will constitute \$0.1093 per thousand of the tax rate.)





## Warrant Articles

### **Roof Replacement Warrant Article: \$379,995**

The School Board proposes the issuance of a warrant article to raise and appropriate \$379,995 to fund the replacement of a section of the middle school roof.

The Seabrook School District has worked with a roofing consultant to determine condition of our roofs school district-wide, and plan for replacement based upon need; to best avoid roof failure, water penetration, and unnecessary repairs or damage.

The roof replacement capital project is part of the established five-year capital improvement plan (CIP).



**Article 05: Petition Article – Child Benefit Services**

To see if the School District will vote to raise and appropriate the sum of \$16,762 to provide child benefit services, in accordance with RSA 189:49, for students who are residents of the Seabrook School District and attending Sacred Heart School located in Hampton, New Hampshire. CITIZEN’S PETITION by 25 or more registered voters of the Town of Seabrook. (Majority vote required.)

The School Board does not recommend this article. The Budget Committee recommends this article.

(Should this article be approved, it is estimated it will constitute \$0.0048 per thousand of the tax rate.)





## Warrant Articles

### **Child Benefit Services Citizens Petition Article**

The Sacred Heart School, a Catholic school located in Hampton, NH submitted a citizens petition article in the amount of \$16,762 for Seabrook residents to fund the purchase of technology, supplies, and books for fifteen (15) Seabrook students who attend the school.



**Article 06: Withdrawal from SAU #21**

Shall the School District, in accordance with RSA 194-C:2, approve the creation of a planning committee to conduct an analysis of the educational and fiscal benefit and cost of being part of the School Administrative Unit (SAU) #21 and the advisability of establishing a new school administrative unit, in accordance with this chapter, its organization, operation and control? The planning committee will consist of: 1) two school board members; 2) one budget committee member; 3) four public members representing the community at large appointed by the school district moderator; and 4) the Superintendent who will be a nonvoting member. The committee will serve without pay for a term ending no later than the 2025 School District meeting at which time it will submit its findings and recommendations which the community will vote upon at the March 2025 ballot vote. The School Board recommends this article. (Majority vote required.)



## Warrant Articles

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### **Withdrawal from SAU 21 Warrant Article**

The School Board proposes the creation of a planning committee to conduct an analysis of the educational and fiscal benefit and cost of being part of the School Administrative Unit (SAU) #21 and the advisability of establishing a new school administrative unit.



# Thank You!

Thank you to the school board, budget committee, teachers, parents, students, staff and community for the outstanding support of Seabrook School District!