

January 19, 2021

**N o r t h   H a m p t o n  
S c h o o l   D i s t r i c t  
P r o p o s e d  
B u d g e t**

**FY 2021-22**



A Collaborative NHS Community

A community of parents,  
students and staff, creating a  
nurturing environment to  
maximize every student's  
potential for learning.



The proposed FY 2020-21 operating budget reflects an investment in the North Hampton School's mission to provide education that empowers individuals to be caring, competent, responsible citizens who value learning as a lifelong process.



# BUDGET GOALS



In developing the 2021-22 proposed operating budget, we have identified the following goals that are driven by and align with our School Improvement Plan (SIP) objectives:

- Long term development of high quality curriculum and highly effective instructional and assessment practices at all grade levels.
- Support a Multi-tiered System of Support (MTSS) for students that enables us to provide both challenge and intervention for advanced and struggling students.
- Support the enhancement of school culture and climate.
- Identify additional resources and staff to enable us to meet our goals.



# BUDGET PRIORITIES



The proposed FY 2021-22 North Hampton School Budget has been established with the following priorities:

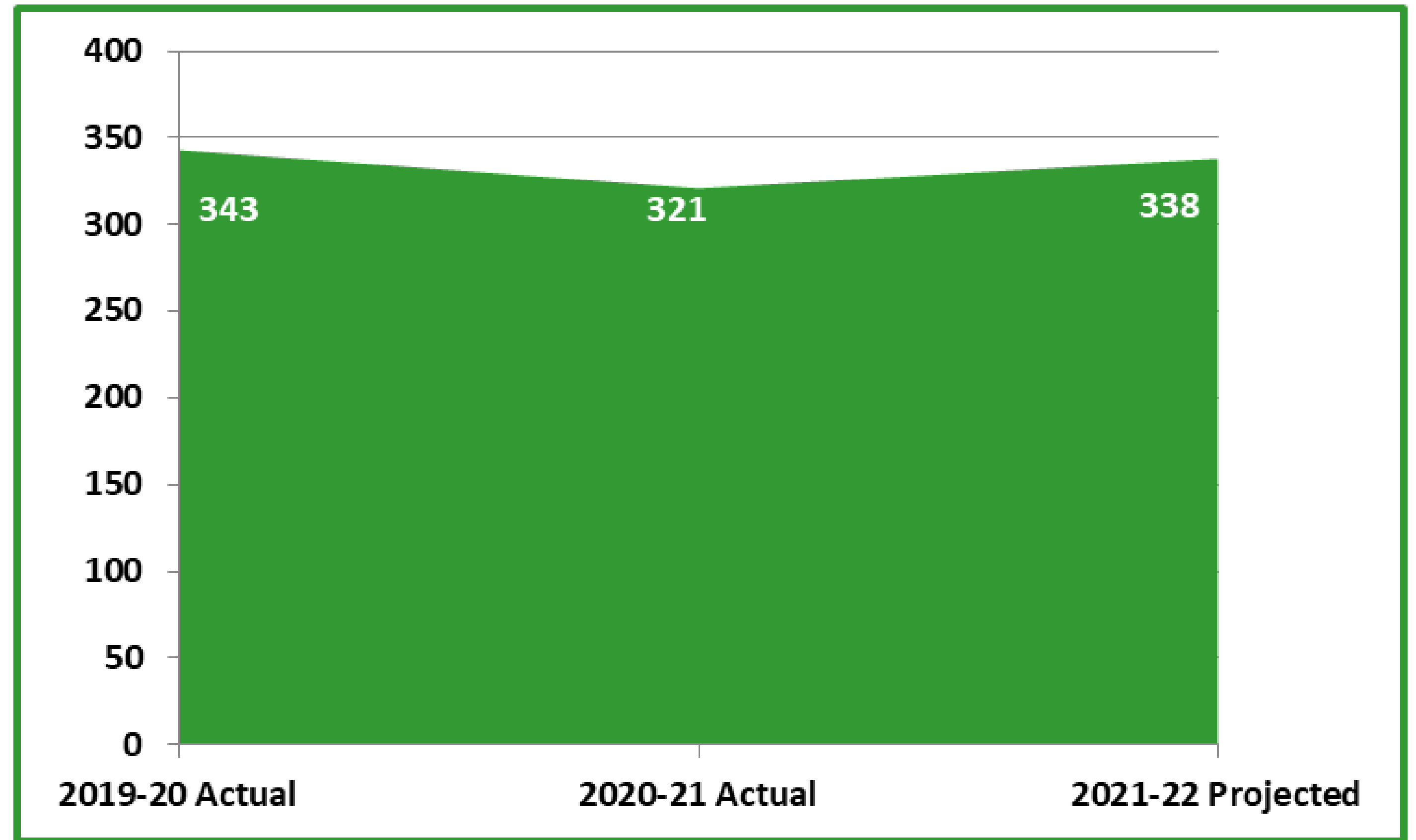
- Maintain a stable staffing pattern for classrooms with adjustments for enrollment and for learning loss due to the effects of the pandemic and school closure of 2020.
- Increase use of systematic phonics instruction and word study by adding the Foundations program to 3rd grade.
- Incorporate long term planning for technology needs and replacement cycles for equipment.
- Purchase equipment for uniform technology setup in each classroom for interactive instructional presentations and monitor infrastructure technology needs.
- Maintain our commitment to foreign language instruction while examining our program and programmatic needs.
- Use grant funding and our expendable trust resources where appropriate.

# ENROLLMENT



The SAU will be conducting refreshed enrollment projections in the Fall of 2021, post-pandemic.

Due to the uncertainty of school enrollments in this unique time; the projected 2021-22 enrollment is based on actual 2020-21 enrollment plus current homeschool and private students who have indicated their intention of returning to school in 2021-22.



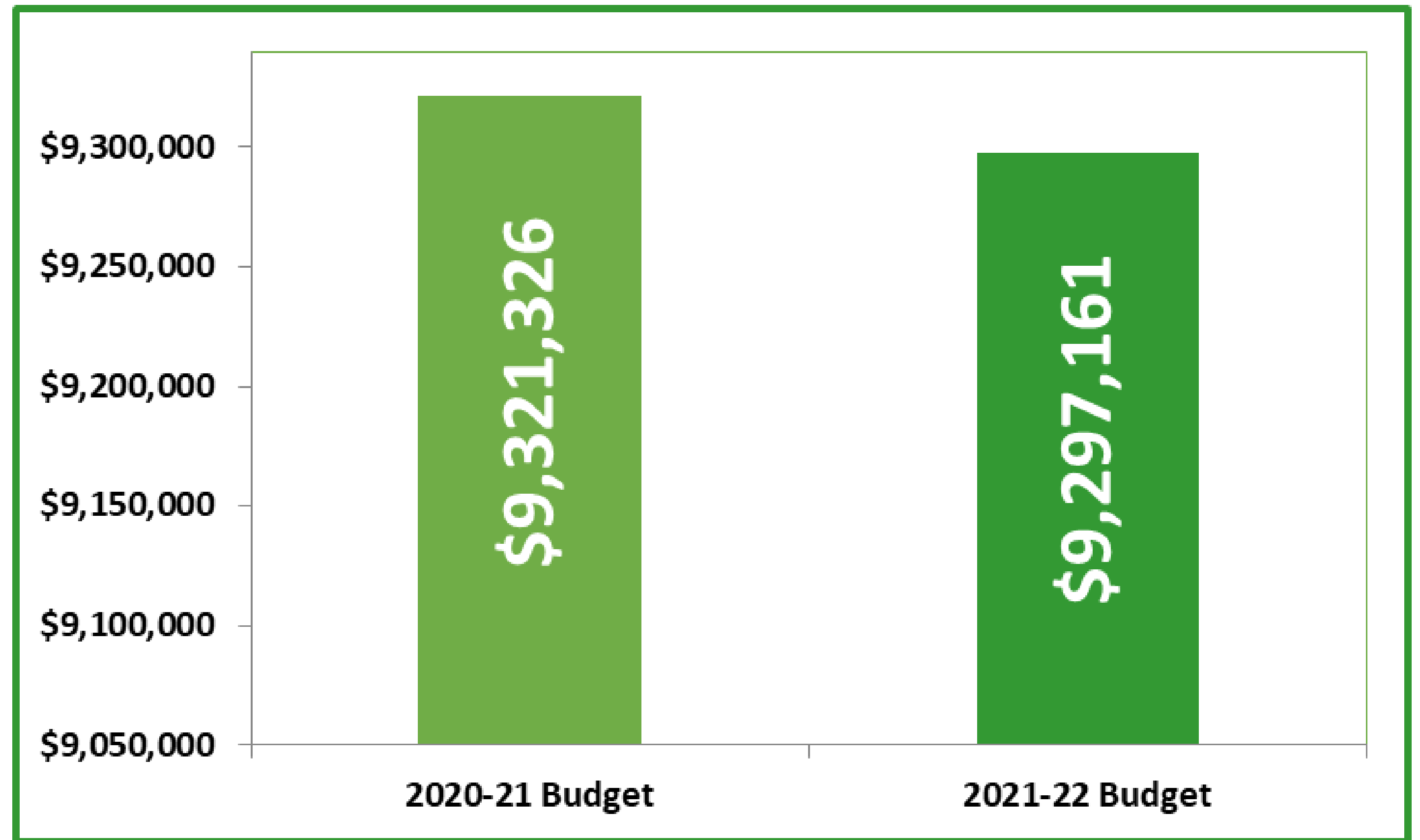
# BUDGET SUMMARY



The FY 2021-22 North Hampton proposed operating budget is \$9,297,161.

This reflects an decrease of -0.26% or a -\$24,165 decrease from the 2020-21 budget.

The proposed budget is -\$33,584 less than the default budget.



# BUDGET SUMMARY



## BUDGET DRIVERS

The following are the significant budget drivers (+/- \$25,000 variance) in the proposed 2021-22 North Hampton School District operating budget:

**Retirement: +\$134,417;** The New Hampshire Retirement System (NHRS) increased the employer contribution for all teachers by 3.22% and all other employees by 2.89%.

**Salary – Educational Associates: +\$51,758;** Paraprofessional support based on students' need per IEP.

**Salary – Certified Staff: -\$71,146;** Reduction of one classroom teacher based on enrollment and savings due to staffing changes resulting in lower salaries. *Note: due to unpredictable enrollment due to the pandemic, if enrollment increases, the board would look to restore the teaching position if warranted.*

**Tuition: -\$117,893;** Elimination of an out of district placement for a student requiring special services.

**Salaries – Specialists: -\$50,468;** Saving recognized through staffing changes and reduction of days.

**Furniture: -\$31,217;** Completion of the Library Commons re-design project.

**Professional Services: -\$30,990;** Professional services based on students' need per IEP.



# BUDGET SUMMARY



## **COST OF LIVING ADJUSTMENT**

Embedded in the SAU 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 0.8% from July 2019 to July 2020 for our specific geographic region. The budget process is such that we forecast a year in advance, and inflation data looks at 12 months in arrears. So, although the COLA will never match CPI on an annual basis, this consistent practice equalizes any inequality, by utilizing the same time-frame and index. As such, based upon current data showing previous year inflation at 0.8%, the administration recommends a cost of living adjustment of 0.8% SAU-wide for the 2021-22 school year.

The Seacoast Education Association (SEA) collective bargaining agreement for teachers calls for a 2.75% COLA, and is included in the 2021-22 operating budget.

The Seacoast Educational Personnel Association (SESPA) collective bargaining agreement for educational associates calls for a 1.00% COLA, and is included in the 2021-22 operating budget.



# BUDGET IN DETAIL



## REGULAR EDUCATION

**Budget: \$2,582,603**

**Decrease: -\$67,116 (-2.53%)**

The decrease in Regular Education reflects the reduction of one classroom teacher based on enrollment, savings due to staffing changes resulting in lower salaries, a new SAU-wide copier and printer agreement as well as an anticipated reduction in supplies and books/print media. The decreases were slightly offset by the SEA and SESPAs collective bargaining agreements (CBA) cost of living adjustment and step increases and ESOL services.

*Note: due to unpredictable enrollment due to the pandemic, if enrollment increases, the board would look to restore the teaching position if warranted.*

## SPECIAL EDUCATION

**Budget: \$1,517,793**

**Decrease: -\$72,295 (-4.55%)**

The decrease in Special Education is primarily due to the elimination of an out of district placement tuition, staffing changes resulting in lower salaries, less equipment needs. The decreases were offset by salary cost of living and step adjustments, and increases in educational associates and professional services needs, based on student need as dictated by their IEP.



# BUDGET IN DETAIL



## STUDENT ACTIVITIES

**Budget: \$126,381**

**Increase: +\$4,510 (+3.70%)**

The primary driver for the increase in Student Activities is due to a renewed emphasis and re-investment in overnight and other robust field trip experiences. The 2021-22 budget includes additional overnight opportunities for the middle grade levels.

## GUIDANCE

**Budget: \$87,721**

**Increase: +\$2,347 (+2.75%)**

The slight increase in Guidance reflects the SEA collective bargaining agreement (CBA) cost of living adjustment (COLA).

## HEALTH

**Budget: \$75,656**

**Increase: +\$6,008 (+8.63%)**

The increase in Health reflects the SEA collective bargaining agreement (CBA) cost of living adjustment (COLA), step increase, additional supplies/equipment needs, and the anticipated ability to contract nurse substitutes.



# BUDGET IN DETAIL



## SPEECH SERVICES

**Budget: \$108,264**

**Increase: +\$1,402 (+1.31%)**

The slight increase in Speech Services reflects the SEA collective bargaining agreement (CBA) cost of living adjustment (COLA).

## IMPROVEMENT OF INSTRUCTION

**Budget: \$147,428**

**Increase: +\$16,243 (+12.38%)**

The increase in the Improvement of Instruction account is primarily due to an increase in anticipated course reimbursement based on the turnover of staff with lower cost staff on ALT plans and/or pursuing higher degrees. Further costs include the cost of living adjustment and additional testing needs (that were previously grant funded).

## EDUCATIONAL MEDIA

**Budget: \$131,219**

**Increase: +\$5,074(+4.02%)**

The increase in Educational Media reflects staff cost of living adjustment, and increased focus on audio books and online resources, with a lesser focus and corresponding decrease in print material.



# BUDGET IN DETAIL



## TECHNOLOGY

**Budget: \$308,429**

**Increase: +\$8,346 (+2.78%)**

The Information Technology accounts represent the newly refreshed school technology plan. The technology budget shows a slight increase from prior year and reflects a 1:1 device plan (iPads for lower grade levels) via lease agreement, staff laptop replacement cycle, year one of two year Smartboard and Redcat audio installation in all classrooms, wireless network upgrade, and normal laptop, technology replacement cycles. Additionally, a transition from CrashPlan Cloud backup to a Google Cloud backup resulted in a significant savings from the software account.

## BOARD OF EDUCATION

**Budget: \$42,387**

**Decrease: -\$245 (-0.57%)**

The decrease in the Board of Education account is due to an adjustment in the advertising account based upon actual expenditure history.



# BUDGET IN DETAIL



## SAU SERVICES

**Budget: \$283,796**

**Decrease: -\$12,030 (-4.07%)**

The decrease in SAU services reflects no new investment, delaying a proposed SAU-wide strategic planning initiative. The SAU continues to strive for an enhanced vision of our collaborative organization, envisioned to better serve all of our districts. The new SAU 21 organizational 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.

## SCHOOL ADMINISTRATION

**Budget: \$279,905**

**Decrease: -\$4,166 (-1.47%)**

The decrease in the School Administration account is due to staffing change, and reduction in postage and workshops/seminars accounts, slightly offset by staff cost of living adjustment.

# BUDGET IN DETAIL



## BUILDINGS

**Budget: \$501,798**

**Decrease: -\$26,197 (-4.96%)**

The decrease in the Buildings account is primarily due to the completion of our investment in furniture for year 3 of the Library Commons redesign, and a reduction in electricity costs due to an SAU-wide negotiated rate, and decrease in repair-maintenance. The decrease is slightly offset by the necessary purchase of a floor stripper to replace one that has reached end of life (WHS loaned NHS their floor stripper this past summer).

## GROUNDS

**Budget: \$36,650**

**Increase: +\$1,800 (+5.16%)**

The slight increase in the Grounds account is due to anticipated repair/maintenance work.

## VEHICLES

**Budget: \$13,270**

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

There is no anticipated increase for vehicle expenditures.



# BUDGET IN DETAIL



## TRANSPORTATION

**Budget: \$482,705**

**Decrease: -\$11,049 (-2.24%)**

The decrease in transportation reflects a reduction in anticipated transportation for students with special needs.

## DEBT SERVICE

**Budget: \$136,853**

**Increase: +\$3,848 (+2.89%)**

The increase in the Debt Service account reflects the principal and interest payment on the bond issue for the building project. The last payment is scheduled for August 2023.

## EMPLOYEE BENEFITS

**Budget: \$2,228,707**

**Increase: +\$117,709 (+5.58%)**

The increase in employee benefits is primarily due to the New Hampshire Retirement System (NHRS) increasing the employer contribution for all teachers by 3.22% and all other employees by 2.89%, resulting in an additional cost of \$120,688 to NHS.

# BUDGET IN DETAIL



## INTERFUND TRANSFER

**Budget: \$20,000**

**Increase: +\$2,000 (+11.11%)**

The increase in the Interfund Transfer is based upon actual expenditure history.

## FOOD SERVICE

**Budget: \$185,596**

**Decrease: -\$354 (-0.19%)**

The decrease in the Food Service fund reflects a reduction in ancitipated food supplies.



# BUDGET IN DETAIL



## DEFAULT BUDGET

**\$9,330,745 (+\$33,584 more than the proposed operating budget of \$9,297,161)**

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.

# BUDGET IN DETAIL



The expendable trusts are currently at or near target balances. Due to this and consideration of current economic conditions, the school board does not propose the inclusion of any additional warrant articles for the March 2021 ballot.

The following outlines the current balance for the North Hampton School District’s four established expendable trusts:

<i><b>Expendable Trust:</b></i>	<i><b>Balance:</b></i>	<i><b>Target:</b></i>
Special Education:	\$362,991	\$400,000
Building Maintenance:	\$169,635	\$150,000
Health Care:	\$198,572	\$200,000
Technology:	\$15,607	N/A



A Collaborative NHS Community

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

