

January 12, 2021

Hampton Falls School  
District Proposed Budget  
FY 2021-22



The Hampton Falls Community

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



The proposed FY 2021-22 operating budget reflects an investment at the Lincoln Akerman School to provide our students an environment that promotes successful intellectual, physical, social and emotional growth.



**Lincoln Akerman School**

# BUDGET GOALS



**Lincoln Akerman School**

The proposed Hampton Falls School District 2021-22 operating budget was established to provide investment and resource allocation that enhances academic programs and experiences that services all students. The FY22 budget was constructed to support the following:

- Year two of the new STEM program
- Enhancement of school culture and climate through SEL programs and staff trainings
- Professional learning in SEL and Competency Based Learning
- Maintain a clean facility for all students to learn in and staff to work in

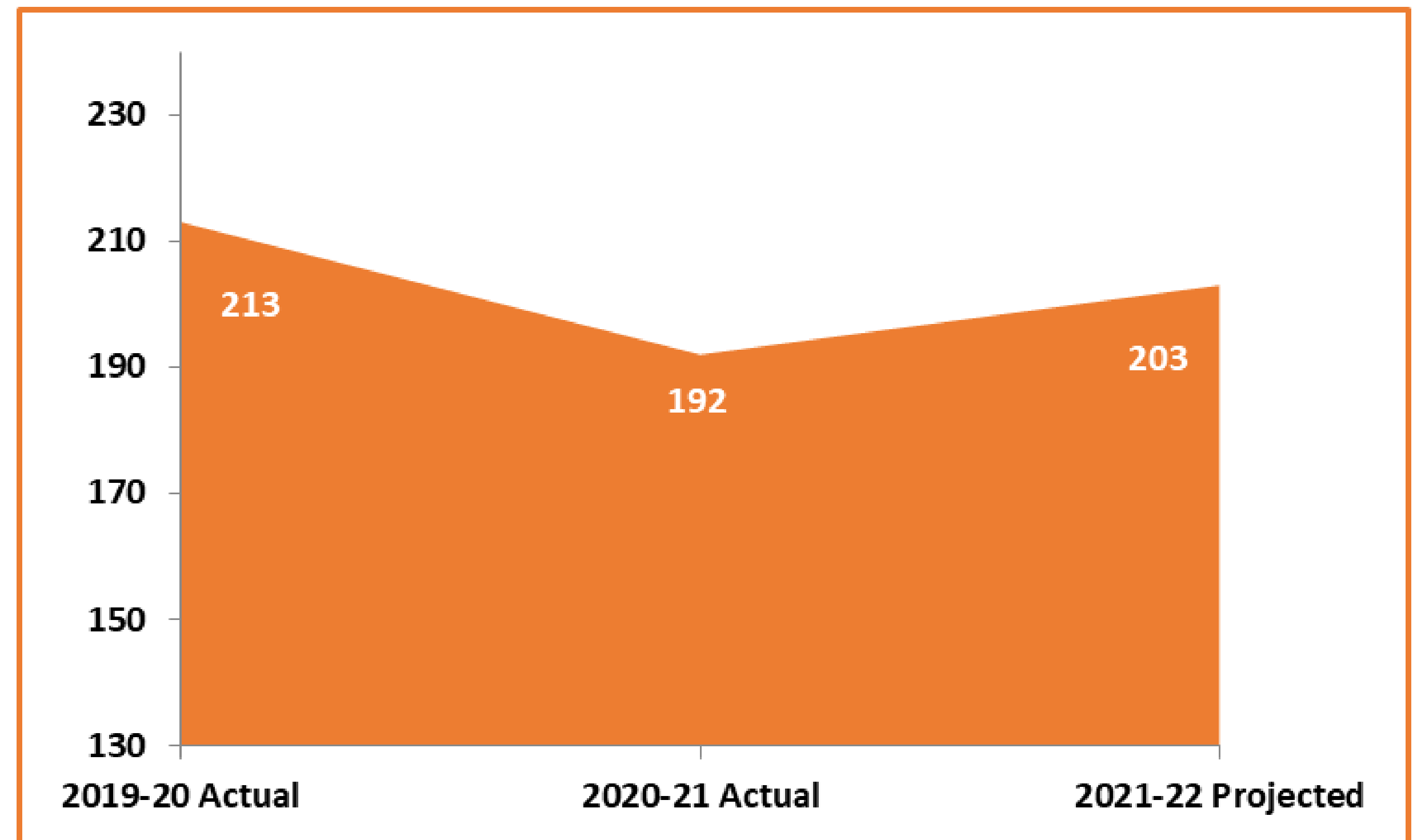
# ENROLLMENT



**Lincoln Akerman School**

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

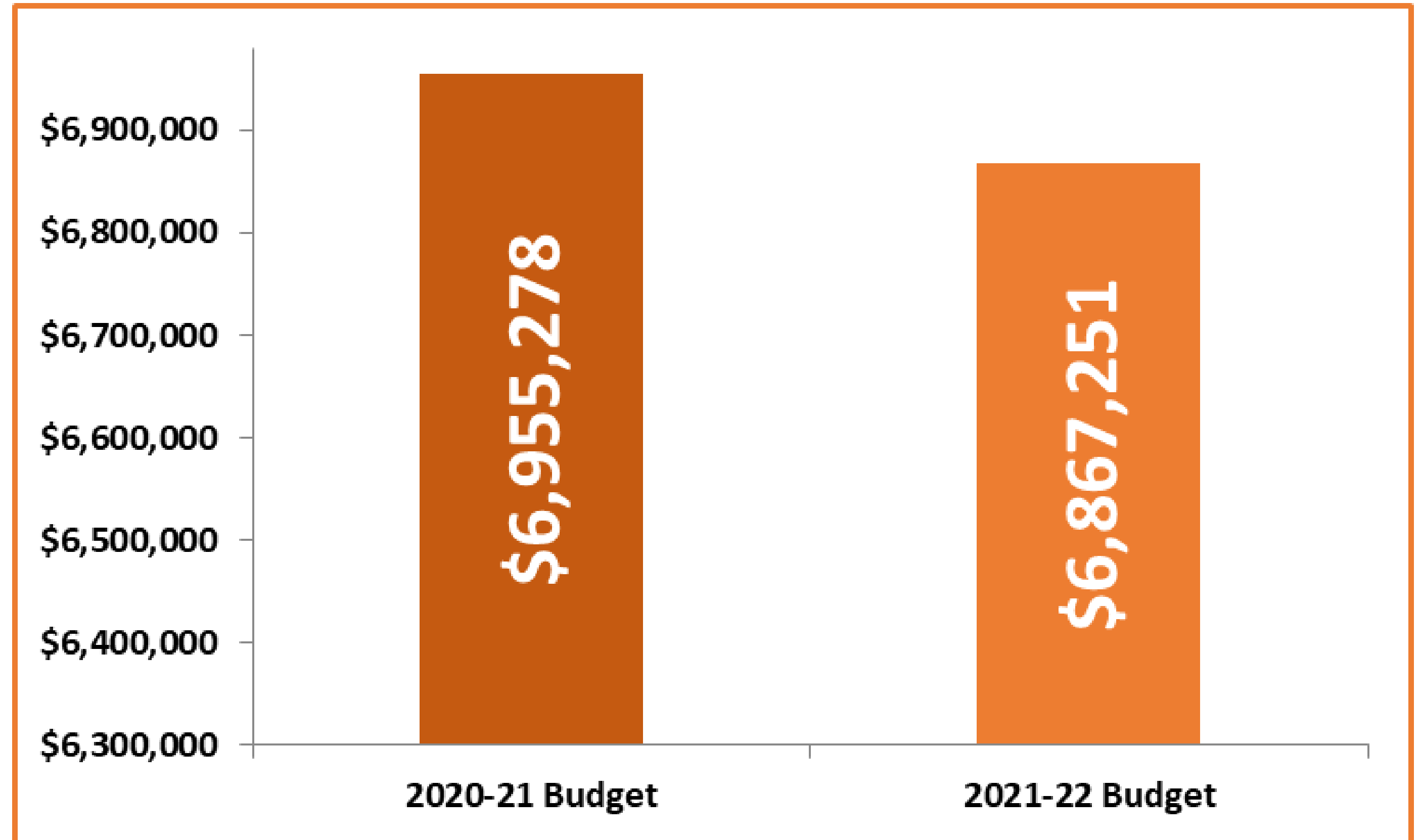


**Lincoln Akerman School**

The FY 2021-22 Hampton Falls proposed operating budget is \$6,867,251, which reflects a decrease of -1.27% or a -\$88,027 reduction from the 2020-21 budget.

Further, the proposed 2021-22 operating budget is -\$23,802 or -0.35% lower than the default budget of \$6,891,053.

The budget reflects significant reductions and/or level funding on discretionary accounts - with the overall increase primarily due to contractual and legally mandated expenditures.





# BUDGET SUMMARY



**Lincoln Akerman School**

## **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 SUMMARY



**Lincoln Akerman School**

## BUDGET DRIVERS

The 2021-22 proposed budget reflects a focus on maintaining current programming and services, while re-examining budget priorities and cutting expenditures across all departments. The budget includes no new significant initiatives or investments, understanding that our member communities are facing economic challenges and revenue headwinds.

The following summarizes the significant budget drivers for the 2021-22 budget:

**Retirement: +\$84,116;** The New Hampshire Retirement System (NHRS) increased the employer contribution for all teachers by 3.22% and all other employees by 2.89%.

**Transportation - Special Education: +\$43,842;** Increases for special education transportation, per students' individualized education plans (IEP) as mandated by state and federal law.

**Health Insurance: -\$77,457;** The decrease in health insurance reflects a modest 3.4% guaranteed maximum rate (GMR) for premiums and the elimination of three employee benefits packages.

**New Technology Equipment: -\$56,800;** The reduction reflects the prior year one-time investment in a wireless upgrade project.

Additional decreases include the elimination of a 1.0 FTE classroom teacher position, the elimination of a 1.0 FTE educational associate, and the reduction of a psychologist and case manager position from 1.0 FTE to 0.6 FTE.

# BUDGET IN DETAIL



**Lincoln Akerman School**

## REGULAR EDUCATION

**Budget: \$1,817,037**

**Decrease: -\$33,612 (-1.82%)**

The decrease in Regular Education reflects the elimination of a 1.0 FTE classroom teacher and reductions in supplies, books/print media, and equipment. The decreases were slightly offset by increases due to the SEA collective bargaining agreement (CBA) cost of living adjustment and steps.

## SPECIAL EDUCATION

**Budget: \$1,324,123**

**Decrease: -\$32,006 (-2.36%)**

The decrease in Special Education is primarily due to the elimination of a 1.0 FTE educational associate position, and the reduction of a psychologist and case manager position from 1.0 FTE to 0.6 FTE. The decreases were slightly offset by cost of living adjustments and increases in professional services and out of district placement tuition.



# BUDGET IN DETAIL



**Lincoln Akerman School**

## STUDENT ACTIVITIES

**Budget: \$65,664**

**Decrease: -\$4,868 (-6.90%)**

The decrease in Student Activities is due to reductions in speakers, extracurricular activities stipends, supplies, and equipment accounts.

## GUIDANCE

**Budget: \$85,210**

**Increase: +\$2,280 (+2.75%)**

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

## HEALTH

**Budget: \$69,189**

**Increase: +\$1,149 (+1.69%)**

The increase in Health reflects the CBA cost of living adjustment, slightly offset by reductions in employment exams and equipment.

# BUDGET IN DETAIL



**Lincoln Akerman School**

## IMPROVEMENT OF INSTRUCTION

**Budget: \$26,350**

**Decrease: -\$1,000 (-3.66%)**

The decrease in the Improvement of Instruction account reflects a decrease in the workshops/seminars account, offset by an increase in tuition reimbursement.

## EDUCATIONAL MEDIA

**Budget: \$82,729**

**Increase: +\$3,440 (+4.34%)**

The increase in Educational Media reflects the SEA collective bargaining agreement cost of living adjustment and step increases, offset slightly by a decrease in supplies.



# BUDGET IN DETAIL



**Lincoln Akerman School**

## TECHNOLOGY

**Budget: \$191,406**

**Decrease: -\$42,802 (-18.28%)**

The Information Technology accounts align with the School Board approved Technology Plan. The technology budget reflects a decrease due to a prior year one-time expenditure to upgrade the wireless network system, offset by an increase in software costs.

## BOARD OF EDUCATION

**Budget: \$42,483**

**Decrease: +\$1,095 (+2.65%)**

The slight increase in the Board of Education account reflects additional marketing and communication plans for increased community engagement.

# BUDGET IN DETAIL



**Lincoln Akerman School**

## SAU SERVICES

**Budget: \$150,493**

**Decrease: -\$691 (-0.46%)**

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 the SAU, 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: \$173,783**

**Increase: +\$2,211 (+1.29%)**

The slight increase in the School Administration account is due to staff cost of living adjustment and step increases.



# BUDGET IN DETAIL



**Lincoln Akerman School**

## **BUILDINGS**

**Budget: \$398,232**

**Decrease: -\$39,269 (-9.86%)**

The decrease in the Buildings account reflects a reduction in necessary consulting services, renovations, electricity, heating fuels, and substitutes accounts. The decrease was slightly offset by staff salary cost of living adjustments and step increases, and increases to repair/maintenance and insurance accounts.

## **GROUNDS**

**Budget: \$45,576**

**Increase: +\$7,375 (+19.31%)**

The increase in the Grounds account is due to an increase in annual lawn mowing/lawn care costs.

# BUDGET IN DETAIL



**Lincoln Akerman School**

## TRANSPORTATION

**Budget: \$352,668**

**Increase: +\$51,969 (+17.28%)**

The increase in Transportation is primarily due to increase special education transportation needs, and also reflects year three (3) of the 5-year contract with First Student to supply regular education, athletic, field trip, and other transportation services.

## DEBT SERVICE

**Budget: \$366,153**

**Decrease: -\$283 (-0.08%)**

The slight decrease in the Debt Service account reflects the principal and interest payment on the bond issue for the building project and the Kensington Road property. The last payment for Kensington Road is scheduled for August 2024, and the last payment for the new addition is scheduled for August 2038.



# BUDGET IN DETAIL



**Lincoln Akerman School**

## EMPLOYEE BENEFITS

**Budget: \$1,498,622**

**Decrease: -\$1,458 (-0.10%)**

The decrease in employee benefits primarily reflects the savings in health insurance due to the modest 3.4% GMR increase for premiums and elimination of three benefits packages. The decrease was offset by an increase in the retirement account due to the New Hampshire Retirement System (NHRS) mandated increase in employer contribution for all teachers by 3.22% and all other employees by 2.89%

## 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: \$157,533**

**Decrease: -\$3,557 (-2.21%)**

The decrease in the Food Service fund reflects a reduction in food supplies, equipment, and other expenses, slightly offset by cost of living adjustments and step increases.

# BUDGET IN DETAIL



**Lincoln Akerman School**

## DEFAULT BUDGET

**\$6,891,053 (+\$23,802 more than the proposed operating budget of \$6,867,251)**

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.



# WARRANT ARTICLES



**Lincoln Akerman School**

## WARRANT ARTICLES

In consideration of current economic conditions, the administration proposes inclusion of only the following three expendable trust warrant articles utilizing unreserved fund balance, for the March 2021 ballot.

Building Maintenance:	\$50,000
Special Education:	\$25,000
Health Care:	\$25,000

The following outlines the current balances for the Hampton Falls School District's three established expendable trusts:

<i><b>Expendable Trust:</b></i>		<i><b>Balance:</b></i>	<i><b>Target:</b></i>
Special Education:	\$213,501	\$400,000	
Building Maintenance:	\$142,133	\$150,000	
Health Care:	\$51,664	\$150,000	

The Hampton Falls Community

Thank you to the  
school boards, parents,  
teachers, students,  
staff, and community  
for the outstanding  
support of the Lincoln  
Akerman School!



**Lincoln Akerman School**

