



Lincoln Akerman School

Hampton Falls School District Proposed FY26 Operating Budget

January 13, 2025



SAU 21

PORTRAIT
OF A LEARNER



Lincoln Akerman School

Vision

The proposed FY 2025-26 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.



Goals

The budget was established to align with the SAU 21 Portrait of a Learner and Lincoln Akerman's school improvement plan, both of which emphasize the development of the whole child. The FY26 budget supports the following goals:

- Continue the growth of our Pre-School Program as we enter year 3
- Advance our technology plan and 1:1 Chromebook program for staff and students
- Support Bridges Math program with professional development
- Offer creative enrichment projects and new initiatives at grade level with summer curriculum work



Goals

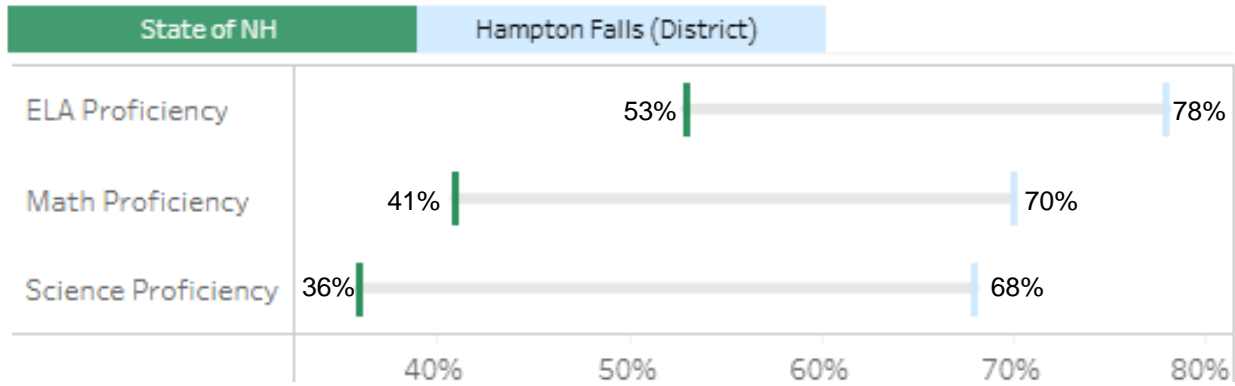
The budget was established to align with the SAU 21 Portrait of a Learner and Lincoln Akerman's school improvement plan, both of which emphasize the development of the whole child. The FY26 budget supports the following goals:

- Support K-8 literacy and a robust library through the purchase of books of all genres
- Provide diverse professional development opportunities for staff
- Maintain a safe building and grounds for children and staff to learn and play in
- Take care of the needs of all differently abled children through Special Education





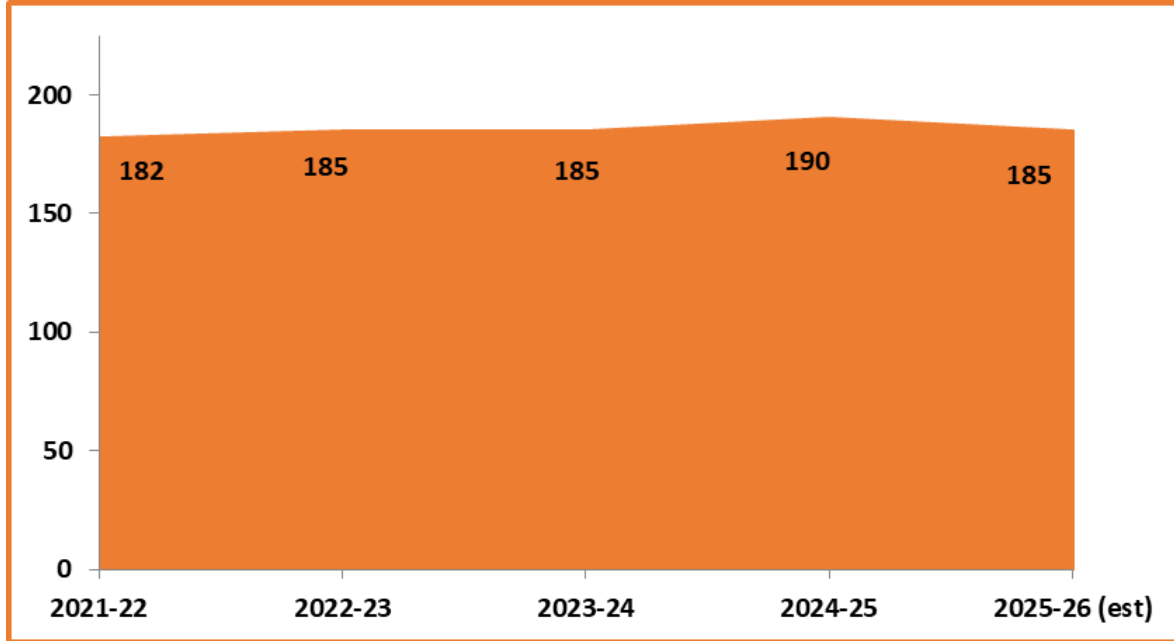
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Green: State Average

Light Blue: Lincoln Akerman School

STUDENT ASSESSMENT



Note: starting in 2023-24, preschool was implemented at the Lincoln Akerman School. An additional 9 preschool students are included in the FY24 enrollment, 11 preschool students in the FY25 enrollment, and an estimate of 13 preschool students in the FY26 enrollment, based on identified students.

ENROLLMENT

PK-8

Preschool Program



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Cost analysis for year three of preschool program:

	Expenditures to run in-house preschool program:	Estimated Cost to place students in out of district preschool program:
1.0 FTE Teacher	-\$150,137	-
1.0 FTE Educational Associate	-\$30,425	-
Supplies & Materials	-\$4,000	-
Tuition	-	-\$117,936
Transportation	-	-\$90,000
Expenditures:	-\$184,562	-\$207,936

	Revenue for students to attend in-house preschool program:	
Tuition	\$33,885	-
Revenue:	\$33,885	-

Total Cost to District:	-\$150,677	-\$207,936
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Savings to run in-house preschool program:	\$57,259
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Cost of Living Adjustment



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COST OF LIVING ADJUSTMENT

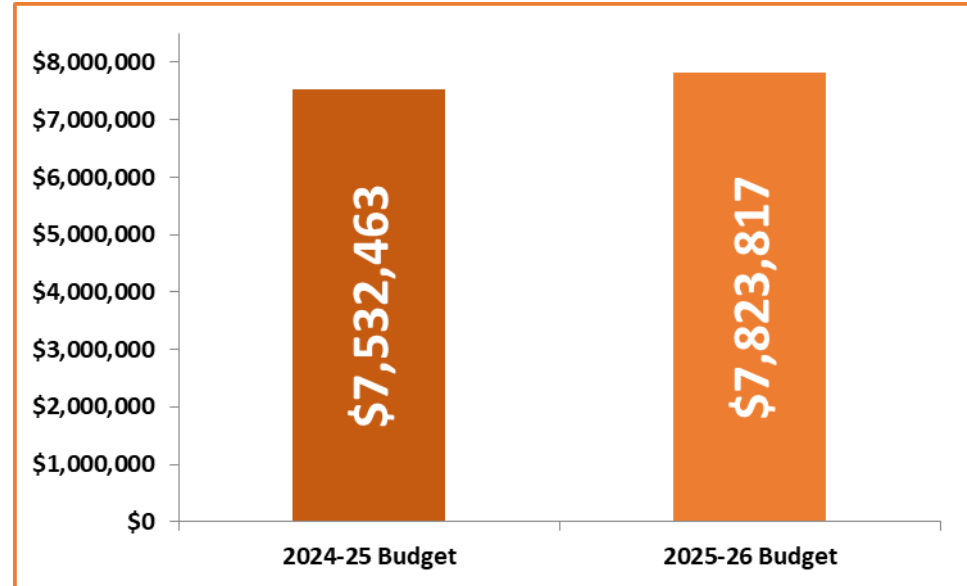
Embedded in the Hampton Falls school district operating budget is a cost of living adjustment (COLA) for all non-union staff members. This COLA represents an annual salary increase for all non-union staff members within the respective district operating budgets. The administration recommends an SAU-wide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

We utilize the consumer price index (CPI) for the Portsmouth region. The CPI saw an increase of 3.5% from July 2023 to July 2024 for our specific geographic region. The budget process is such that we forecast a year in advance, and inflation data is 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, the administration recommends a cost of living adjustment of 3.5% SAU-wide for the 2025-26 school year.



Proposed FY26 Budget

The FY 2025-26 proposed Hampton Falls School District operating budget is \$7,823,817. This reflects an increase of +3.87% or a +\$291,354 increase from the FY 2024-25 budget. The proposed budget is +\$15,908 or +0.20% higher than the default budget of \$7,807,909.



Budget Drivers



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BUDGET DRIVERS

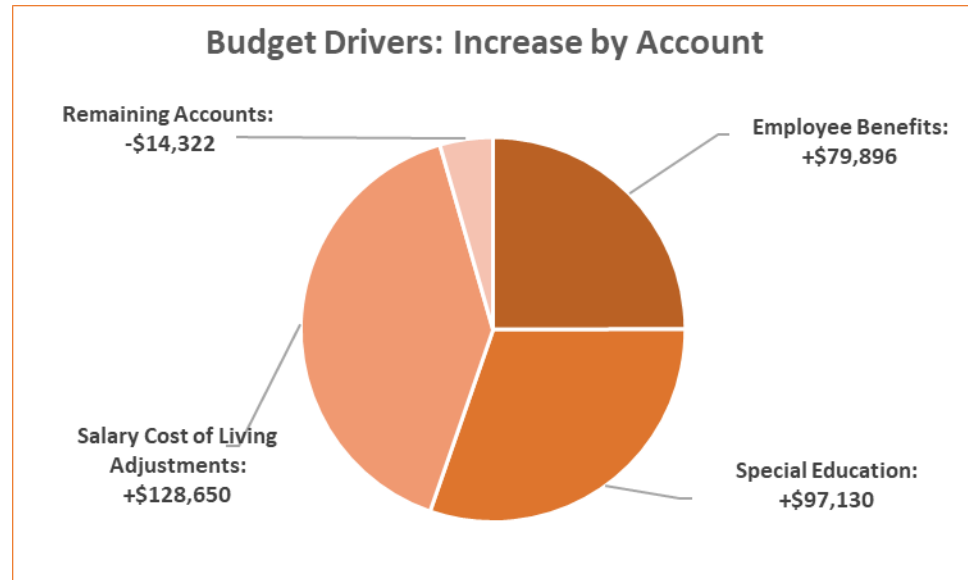
The following budget drivers account for the proposed Hampton Falls School District operating budget increase:

- **Special Education** – Increase in special education costs, particularly the tuition and transportation costs for out of district placements to service students with specialized needs per their individualized education program (IEP).
- **Salary Adjustments** – The SEA and SESPA unions and non-union staff salary cost of living adjustment (COLA) and steps
- **Cost Escalation** – Increases across multiple accounts due to price inflation; including supplies, books, food service, software, contracted services, buildings and grounds, etc.
- **Employee Benefits** – Increase reflects a 4.8% health insurance premium rate increase.
- **Debt Service** – The principal and interest payment for the 20-year bond had been fully paid for the Kensington Road property.



Budget Drivers

Three (3) budget drivers (salary increases and steps, special education, and employee benefits) represent an increase of +\$305,676, to the operating budget. The remainder of accounts show a total decrease of -\$14,322.



Budget in Detail

GENERAL EDUCATION

Budget: \$1,947,871

Increase: +\$81,478 (+4.37%)

The increase in General Education includes the salary cost of living adjustment and step increases per the teacher and educational associate CBA, copier/printer contract, supplies, and equipment. The increase was offset by a reduction in books/print media, substitutes, and contracted services.

SPECIAL EDUCATION

Budget: \$1,717,153

Increase: +\$79,191 (+4.83%)

The increase in Special Education is primarily due addition tuition costs for out of district placements. Special education costs are based on services mandated per students' individualized education programs (IEP).



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Budget in Detail

STUDENT ACTIVITIES

Budget: \$73,682

Increase: +\$14,049 (+23.56%)

The increase in Student Activities reflects higher student participation in extracurricular activities and investment in field trips and outside speakers reverting back to normal levels.

GUIDANCE

Budget: \$67,632

Increase: +\$4,034 (+6.34%)

The increase in Guidance reflects the salary cost of living adjustment and step.



Budget in Detail

HEALTH

Budget: \$77,940

Increase: +\$1,842 (+2.42%)

The increase in Health reflects the salary cost of living adjustment and step.

IMPROVEMENT OF INSTRUCTION

Budget: \$27,750

Increase: +\$4,285 (+18.26%)

The increase in Improvement of Instruction reflects an investment in teacher professional development and curriculum work.



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Budget in Detail

EDUCATIONAL MEDIA

Budget: \$100,032

Increase: +\$6,144 (+6.54%)

The Educational Media budget shows an increase due to additional demand for audiobooks and cost inflation for our annual book purchases.

TECHNOLOGY

Budget: \$240,307

Increase: +\$21,780 (+9.97%)

The Technology accounts align with and follows the updated board-approved school technology plan. The increase is primarily due to increase software costs and the renewal of 3-year contracts for security, firewall, and backup subscriptions.



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Budget in Detail

BOARD OF EDUCATION

Budget: \$43,416

Increase: +\$1,550 (+3.70%)

The increase in the Board of Education account reflects slight increases to audit, salary, dues and fees.

SAU SERVICES

Budget: \$155,187

Increase: +\$8,707 (+5.94%)

The increase in SAU services reflects the SAU central office budget allocation. 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.



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Budget in Detail

SCHOOL ADMINISTRATION

Budget: \$205,913

Increase: +\$6,591 (+3.31%)

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

BUILDINGS

Budget: \$426,510

Increase: +\$20,070 (+4.54%)

The increase in the Buildings account reflects continued price inflation for facilities with increases to trash removal, insurance, repair and maintenance, renovations, equipment, and electricity.



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Budget in Detail

GROUNDS

Budget: \$56,056

Increase: +\$2,741 (+5.14%)

The increase in grounds reflects increased costs for grounds maintenance and lawn care.

TRANSPORTATION

Budget: \$398,711

Increase: +\$32,236 (+8.80%)

The increase in Transportation is primarily due to special education transportation, based on student need for in-district and out of district transportation. The budget also reflects year 2 of the 5-year contract with First Student to supply general education, athletic, field trip, and other transportation services.



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Budget in Detail

DEBT SERVICE

Budget: \$273,843

Decrease: -\$88,516 (-24.43%)

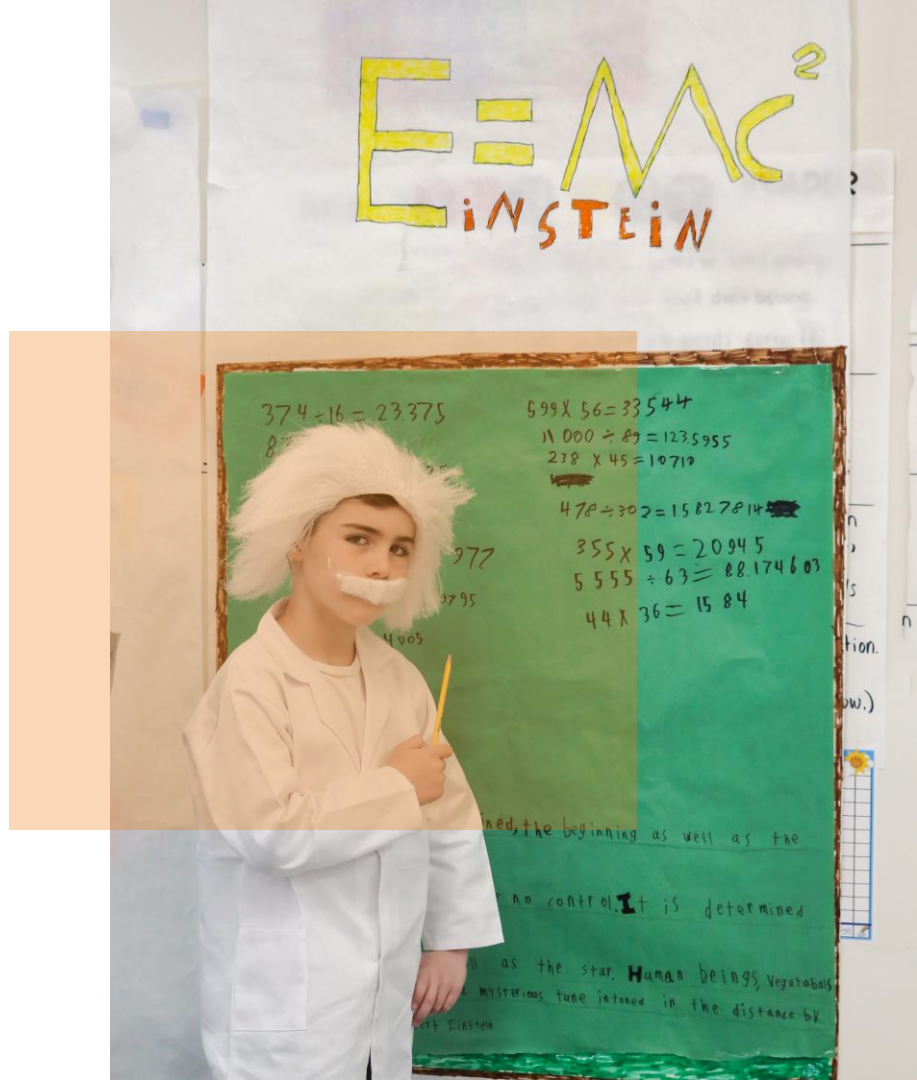
The decrease in Debt Service reflects the principal and interest payment for the 20-year bond being fully paid for the Kensington Road property.

EMPLOYEE BENEFITS

Budget: \$1,791,794

Increase: +\$79,896 (+4.67%)

The increase in employee benefits reflects a 4.8% guaranteed maximum rate (GMR) health insurance premium increase, offset by underbudgeting the account. Additional costs for FICA based on salary increases were offset by a reduction in the employee contribution rate by the New Hampshire Retirement System (NHRS).



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Budget in Detail

INTERFUND TRANSFER

Budget: \$40,000

Increase: +\$5,000 (+14.29%)

The increase to the Interfund Transfer reflects actual expenditure history.

FOOD SERVICE

Budget: \$180,020

Increase: +\$10,276 (+6.05%)

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.





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Default Budget: \$7,807,909

(-\$15,908 less than the proposed operating budget of \$7,823,817)

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.

DEFAULT BUDGET

Warrant Articles

Security Upgrades: \$42,109 (via raise and appropriation)

The Hampton Falls School District has identified security improvements that we feel are prudent to address, per the Homeland Security Audit report recommendations. The security upgrades are included on the Hampton Falls School District five-year capital improvement plan (CIP) that was presented to the Town of Hampton Falls capital improvement plan committee. These improvements include upgraded surveillance cameras and NVR storage, security bollards, security gate, and replacement door.



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Warrant Articles

Special Education Expendable Trust Fund: \$25,000 (via unreserved fund balance)

The board proposes funding the Special Education expendable trust with \$25,000, utilizing unreserved fund balance, for the March 2025 ballot.

Budgeting and associated funding for special education continues to present fiscal challenges to the district. The Special Education Expendable Trust was established for the purpose of funding special education costs. As such, it is beneficial to build the Special Education Expendable Trust to safeguard and mitigate future unexpected costs.

Current Balance: \$286,589

Target: \$400,000

Important Note: Funding for the Special Education Expendable Trust comes from any potential available year-end fund balance – not raised via additional taxation.



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Warrant Articles

Computers Capital Reserve: Fund Discontinue Capital Reserve

The 2024-25 budget included the plan to expend the remaining funds in the computers capital reserve fund, with the intent to close the fund. As such, the board proposed issuance of a warrant article to discontinue the computers capital reserve fund.





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THANK YOU

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

