

Tis the Season for School Budgets

December 13, 2012

Gary G. Krupp

The Merrimack School Budget season quietly got underway last week. The good news for voters is that the Merrimack School Board and Merrimack School Budget Committee are experimenting with a new budget schedule this year that should make it easier for taxpayers to engage in the process. Only one budget meeting will occur before Jan 1st, a School Board review of the Maintenance and Food Service budgets on December 17th, leaving the holidays free of budget discussions. Voters will no longer have to choose whether to participate in school budget meetings or enjoy the holidays with their families. I applaud the leadership of both bodies for giving the new timeline a chance.

The School Administration's proposed budget is now available. I'll save most of my editorial comments on the budget for later articles. My goal here is simply to expose you to the budget to help prepare you for the budget workshops and hearings in January. Hopefully this will give you a baseline to ponder over your holiday meal.

I first have to offer kudos to the Superintendent for giving the new budget a prominent link [on the SAU home page](#). If you are looking for the budget, you should have no trouble finding it. I recommend taking a few minutes to go to the site, click on the budget link, and read a few of the budget areas before the new year. That will make it much easier for you to follow along with the budget workshops. There are several budget files for download but if you read nothing else, **I recommend that you read the [Superintendent's budget message](#) to get a sense for the major items in this 2013-2014 budget.**

I've included a couple of graphs to highlight the major components of the budget. The first graph is a pie chart that shows the relative breakdown of the budget. As usual, salaries and benefits dominate the budget. There is a total of \$48.5-million allocated to salaries and benefits which can further be broken down as follows: teaching staff receives roughly two-thirds, support staff about a quarter, and management gets the last nine percent.

At a total of \$67-million, the proposed budget is nearly 2% more than the 2012-2013 budget. The second chart is a bar graph that shows the long term spending trends using the same categories as the pie chart. One example I would like to draw your attention to is the Gifted and Talented (G&T) account (a very small account that is easiest to see in the pie chart). All non-high school G&T programs are slated to be cut by 25% in the proposed budget. Non-salary Special Education expenditures, on the other hand, are set to increase by 10%. I point these two out to demonstrate that one must be careful when considering just the percentages. A 25% cut to G&T sounds pretty substantial but it will only save the District \$1,200. The rather modest-sounding 10% increase in Special Education however, equates to an increase of \$496,837. **When looking at changes in the budget, be sure to look for both the percent change and the dollar amount.**

So, sit back, relax, and enjoy the holidays with your loved ones and then be ready to engage in the budget process in January. **Your input can have the most impact while the School Board still has the budget because they can change individual line items during their process.** Neither the School Budget Committee nor the Deliberative Session have that line-item authority, they can only affect the bottom line.

2013-2014 Merrimack School District Proposed Budget - \$67,291,502

