

MERRIMACK SCHOOL DISTRICT
School Administrative Unit #26
36 McElwain Street
Merrimack, New Hampshire 03054
Tel. (603) 424-6200 Fax (603) 424-6229

AMANDA S. DOYLE
Assistant Superintendent for Curriculum

EVERETT V. OLSEN, Jr.
Chief Education Officer

MATTHEW D. SHEVENELL
Assistant Superintendent for Business

To: Lori Peters
Jenna Hardy

Naomi Halter
Ken Martin
Laurie Rothhaus

From: Everett V. Olsen, Jr.

Date: December 2, 2024

Subject: Fiscal 2026 Budget Memo of Transmittal

The school administration is pleased to present to you our school year 2025-2026 (Fiscal 2026) budget request. This budget was developed from the analysis of numerous sources of data, along with many conversations and listening sessions with educators, our Leadership Team, and the School Board. Our school staff possesses a significant level of understanding about our students' academic and social/emotional needs. It is essential that we respect their valued insight and input toward the development of a budget request that will serve our students well.

In addition to our numerous organizational conversations, over the last year, we have developed a comprehensive three year Strategic Plan, collaboratively established goals with the School Board, and received a high school accreditation report from the New England Association of Schools and Colleges (NESDEC).

As school board members, you have worked diligently to establish goals, objectives and priorities that address not only the needs of students and staff in the school district, but also the best interest of taxpayers with respect to return on tax dollars invested in our future. You have been the critical link to the values and priorities of the Merrimack Community, and you understand the importance of providing residents with a high-quality education.

The administration budget request will be presented in a format that deviates from previous years. The central office administration has developed a slide presentation that will provide a comprehensive overview of the fiscal 2026 budget request and the factors influencing our request. We have also developed a budget template that will clearly articulate any new funds that are being requested for staff, materials/supplies contract services, other expenses and school furnishings. The intent is to make it easier for you to discern the nature and need of the new budget requests. The budget template that you will see at the beginning of each school or program budget will provide the following information pertaining to the new budget request:

- Expenditure Category
 - Professional Salaries
 - Clerical/Administrative Assistant Salaries
 - Support Staff Salaries
 - Contracted Services
 - Supplies/Materials
 - Other Expenditures
 - New or Replacement Furniture or Equipment
- Request
- Full Time Equivalency
- Additional Funds Requested Beyond FY25
- Explanations of Need and Means of Funding

Accompanying this memo is a systemwide summation of new requests which will allow you to quickly see the summary of new staff, materials, other expenditures, and new or replacement furniture that have been requested. The new requests, totaling \$1,638,417.70 represents 46.1% of the requested increase to the fiscal 2025 budget. The bulk of the remaining increase results from collectively bargained salaries and benefits, along with existing essential contracts and a small (5%) inflationary index for existing supply accounts.

The administrator's FY26 budget request is \$96,850,271 which is \$3,551,298 (3.81%) above our FY25 approved budget, and \$1,042,205 above the projected FY26 default budget.

The administration looks forward to our budget request slide presentation and discussion with you!

Summary of Fiscal 2026 New Requests

Staffing \$390,000

Elementary

1.0 School Counselor (RFS)	\$100,000 (includes benefits)
1.0 Grade 4 Teacher (RFS)	\$100,000 (includes benefits)
1.0 Math Coordinator (JMUES)	\$100,000 (includes benefits)
3.0 Administrative Assistants	\$90,000 (includes benefits)

Note: We will be relocating funds that are being expensed in FY25 for 2.0 school psychologists. These reallocated funds will allow us to replace the 2.0 contracted staff with 2.0 school district psychologists.

Supplies/Materials \$236,016

Elementary

Supply request increases are for:

- Wit and Wisdom Program Materials
- Next Generations Science Standards
- Classroom/Grade Level Changes
- Small Inflationary Factor

Middle School

Supply request increases are for:

- Block Printing Press
- Health Education
- Technology Education
- World Language

High School

Supply request increases are for:

- Co-Curricular Supplies
- Civics Texts

Central Office

Supply request increases are for:

- Mentor Training Supplies
- Health Materials
- Materials to Meet New Hampshire Minimum Standards

Other Expenditures \$896,441.70

Elementary

- Funds are needed to pay co-curricular stipends out of co-curricular accounts, not the Service Learning Program account. Also more co-curricular activities will be approved.
- Increase In Police Detail For School Events

Middle School

- Creating More Middle School Sports Teams
- Increase In Coaching Stipends

High School

- Increase In Police Details
- Transportation for Career Technical Education Students (CTE)
- Athletic Transportation
- Co-Curricular Transportation

Student Services

- Out of District Placements

Maintenance

- Sidewalk Repair
- Door Replacements
- Additional Security Cameras

Furniture or Equipment \$115,960

(New or Replacement)

- See individual school/program requests

Systemwide Summation of New Requests

MERRIMACK SCHOOL DISTRICT Fiscal 2026 New Budget Request

Expenditure Category	Request	Full Time Equivalency	Amount Requested
Professional Salaries	School Counselor RFS Classroom Teacher, RFS Math Coordinator, MUES	1.0 FTE 1.0 FTE 1.0 FTE	\$300,000.00
Clerical/Administrative Assistant Salaries	Administrative Assistants (3) Special Education /504 compliance	3.0 FTE	\$90,000.00
Support Staff Salaries			\$00.00
Contracted Services			\$00.00
Supplies: Materials	Various requests across all schools and departments. See individual schools/departments for more detail.		\$236,016.00
Other Expenditures	See individual schools/departments for more detail.		\$896,441.70
New or Replacement Furniture or Equipment	See individual schools/departments for more detail.		\$115,960.00
Total			\$1,638,417.70



Merrimack School District


2025-2026 Administration Budget Request



It all Begins Here

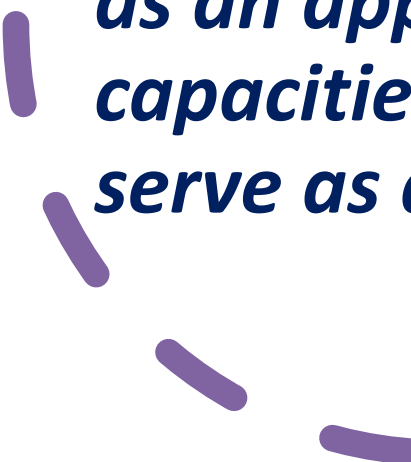
Mission of the Merrimack School District

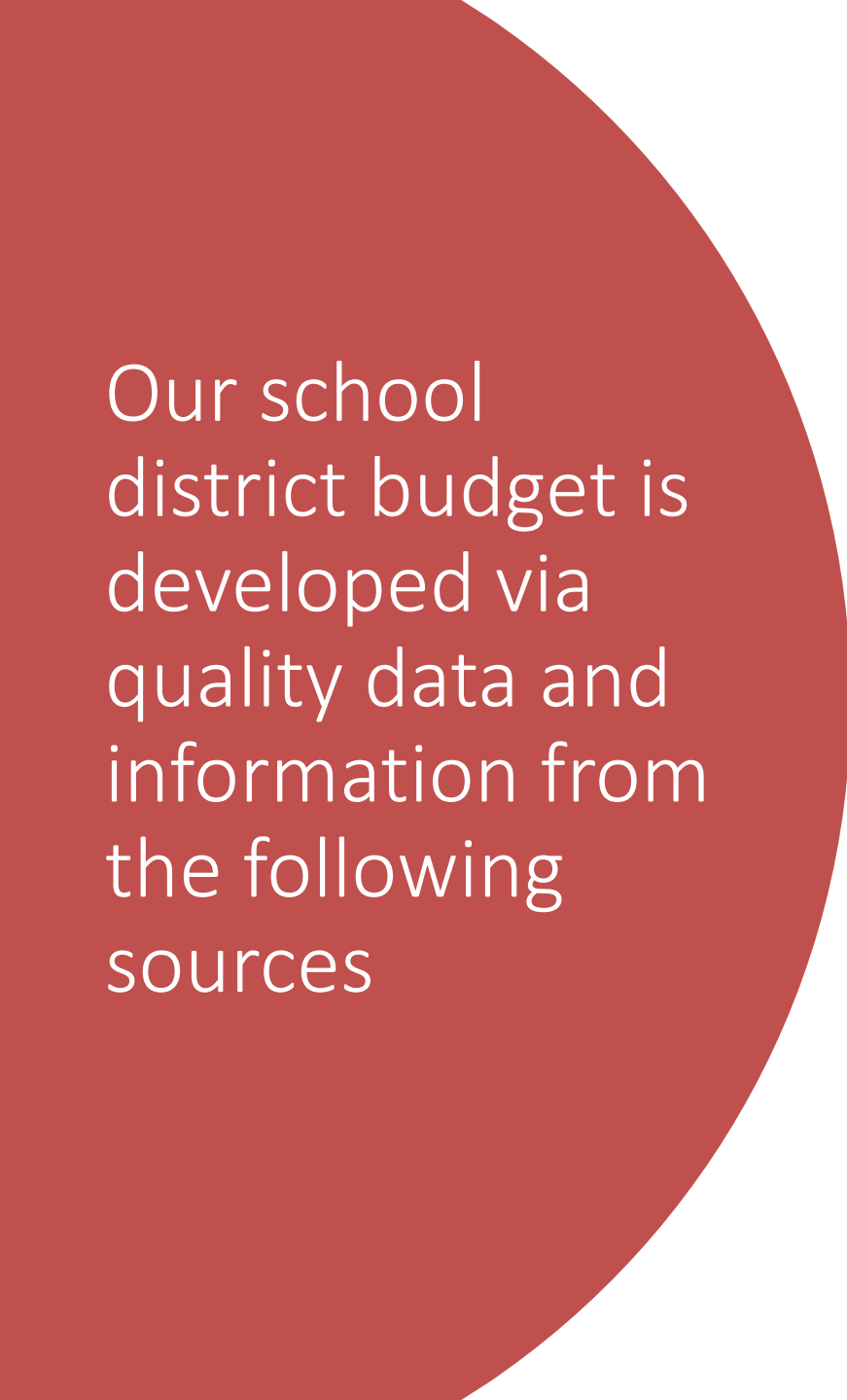
The Merrimack School District will provide a high quality, future-driven education to all students in the community. Students will engage in learning opportunities that reflect both rigor and relevance, along with meeting their cognitive, social, and emotional needs. The District will prepare students to understand, adapt, and adjust to civic, economic, social, and technological challenges in the world. Our overall goal is to inspire, create, and encourage students to be curious, connected, prepared, resilient, dedicated individuals that are lifelong, expert learners; Merrimack graduates exercise judgment, are innovative, and become responsible, contributing members of society.



Developing a comprehensive school budget is complex and challenging. Author, lecturer, and educational consultant, Dr. Thomas Armstrong stated that a school budget represents:

“The quantification of developing the means and the capacity to facilitate human development with respect for each students’ particular style and rate of learning, as well as an appreciation for the varied interests, aspirations, capacities, obstacles, temperaments, and backgrounds that serve as a framework within each child.”





Our school district budget is developed via quality data and information from the following sources

- The Merrimack School District Strategic Plan (2024-2027)
- School Board Goals (2024-2025)
- Assessment Data
- Listening Sessions with Staff at all Schools
- NEASC High School Accreditation Report (2024)
- Vision of a Learner
- Vision of a Graduate
- N.H. Department of Education Mandates
- National and State Curriculum Standards
- On-going Analysis of Operations

On-going Analysis of Operations Involves:

- Analysis of student assessment data at all grade levels
- Review of all current programs and services to assess opportunities for improvement, savings, and efficiencies
- Analysis of current and projected student enrollment
- Compliance with state and federal mandates
- Reasonable class sizes at all grade levels
- Review of transportation needs and costs
- Compliance with Individuals with Disabilities Act (IDEA) and Section 504
- A robust curriculum that aligns with state and national standards
- Technology devices and network infrastructure to support instruction and administrative functions
- Adequate provision of instructional supplies and materials
- Clean, healthy, safe facilities
- School Security
- Competitive compensation and benefits that allow us to attract, hire, and retain highly qualified staff
- Professional development for all staff
- Co-curricular activities and athletics
- Responsible Capital Improvement Plan
- Review of Price Indexing

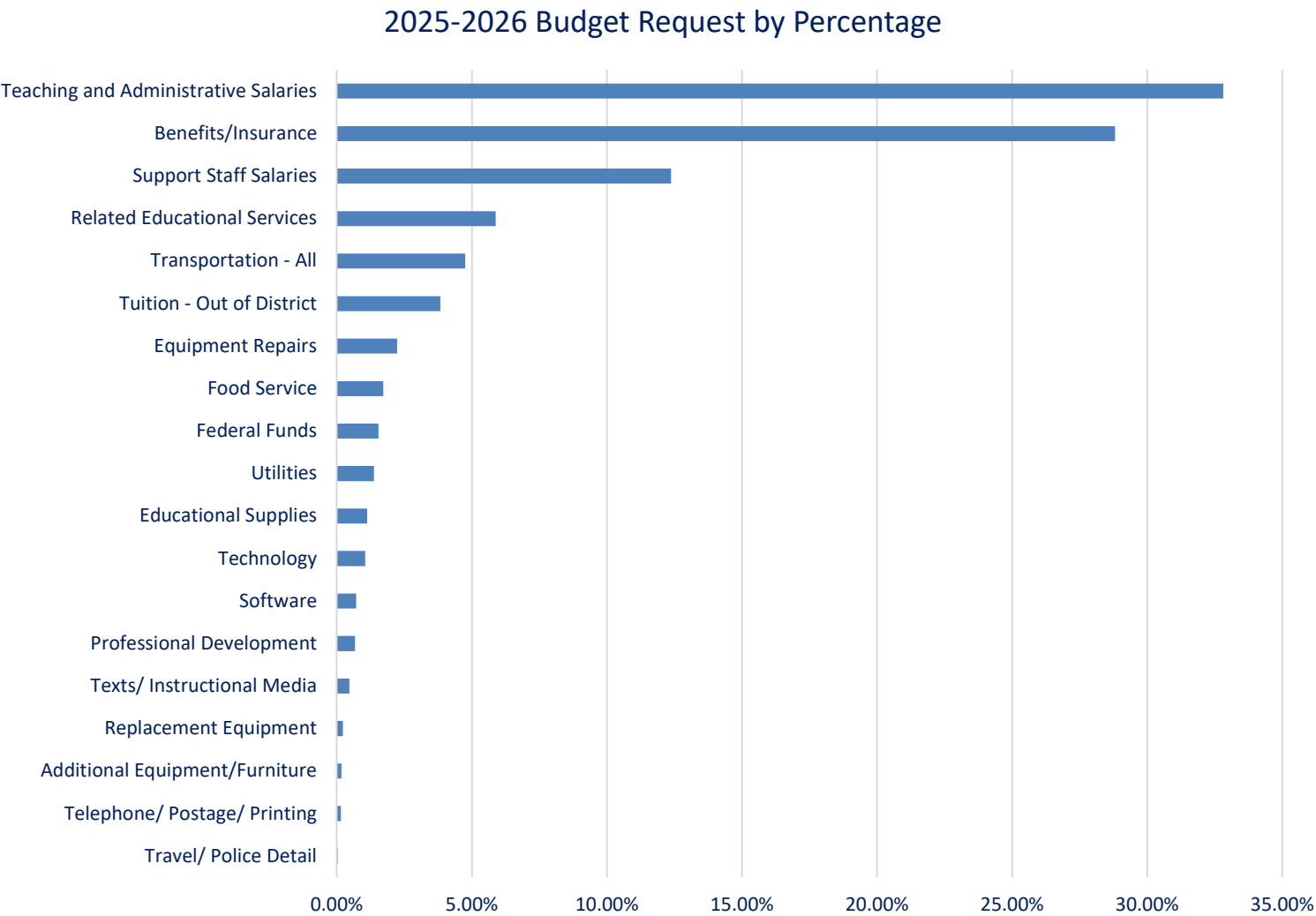
Merrimack School District FY25 Approved Budget vs. FY26 Administrations Requested Budget

FY 25 Approved Budget	\$93,298,973
FY 26 Administrations Requested Budget	\$96,850,271
Increase	\$3,551,298
% Increase	3.81%

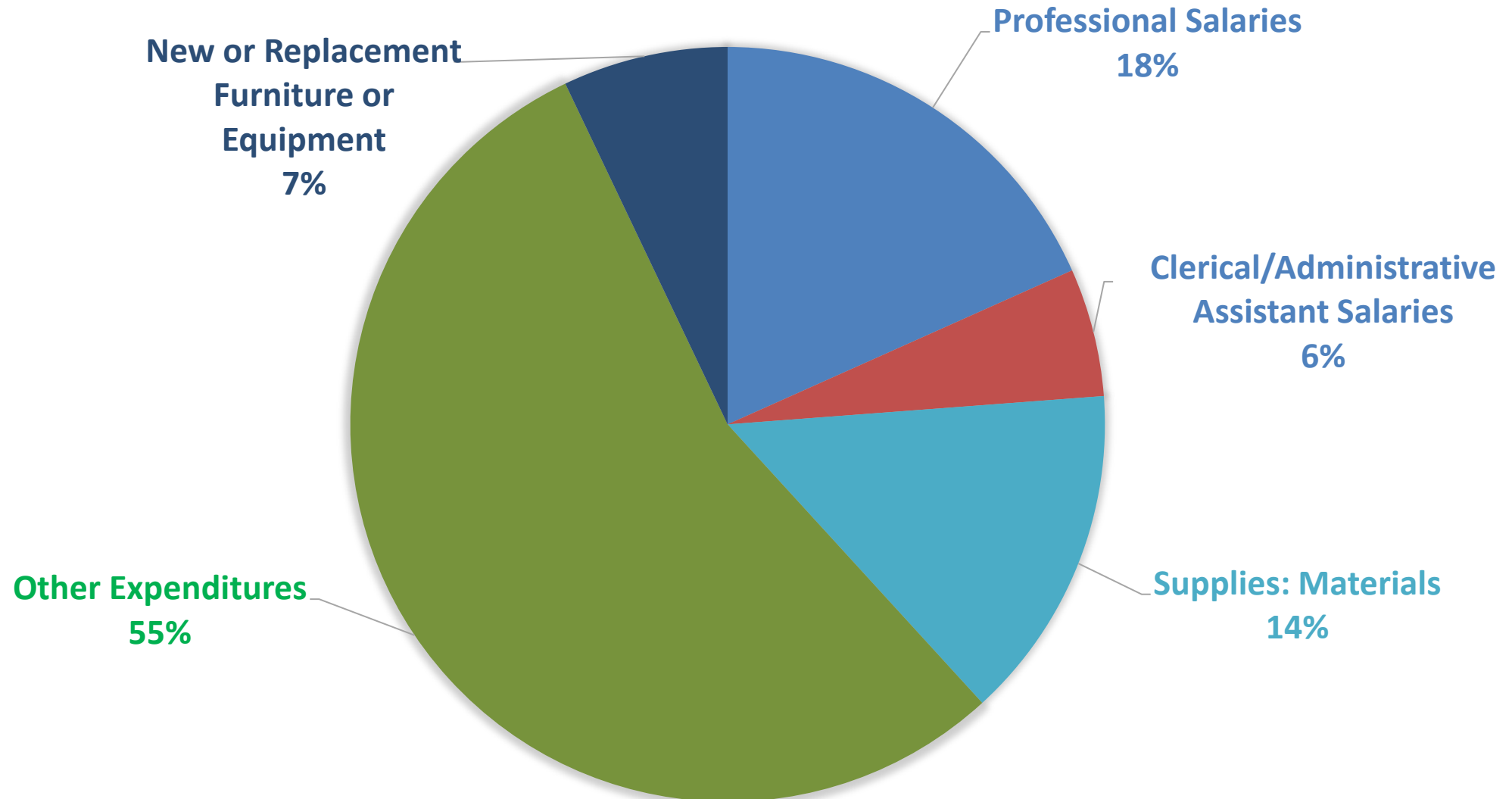
- The Administrations FY26 Budget request of \$96,850,271 is \$1,042,205 above the FY26 Default Budget of \$95,808,066

Makeup of the FY26 Administration Requested Budget

Description		25-26 Request
Teaching and Administrative Salaries	32.81%	31,780,630
Support Staff Salaries	12.38%	11,985,703
Benefits/Insurance	28.81%	27,900,553
Professional Development	0.68%	658,600
Related Educational Services	5.88%	5,696,555
Utilities	1.37%	1,331,050
Equipment Repairs	2.24%	2,166,397
Transportation - All	4.75%	4,604,773
Telephone/ Postage/ Printing	0.15%	144,225
Tuition - Out of District	3.84%	3,717,563
Travel/ Police Detail	0.03%	33,523
Educational Supplies	1.13%	1,094,384
Texts/ Instructional Media	0.47%	451,080
Software	0.72%	698,540
Additional Equipment/Furniture	0.18%	173,858
Technology	1.06%	1,022,821
Replacement Equipment	0.23%	219,261
Food Service	1.73%	1,670,756
Federal Funds	1.55%	1,500,000
Total Request 2025-2026	100.00%	96,850,271



Composition of FY2026 New Budget Requests by Budget Object



Fiscal 2026 Budget Assumptions

Preschool-Grade 12 enrollment will slowly decline but continued residential development will have to be carefully monitored

Unfunded state and federal mandates, along with inadequate state aid, will continue to stress our budget

Recruiting, hiring, and retaining qualified staff will continue to be a priority

Curriculum renewal/improvement, including professional development, will continue to be essential

Maintaining appropriate grade level class size will continue to be a priority

Expanding need for intervention and intensive educational and behavioral services

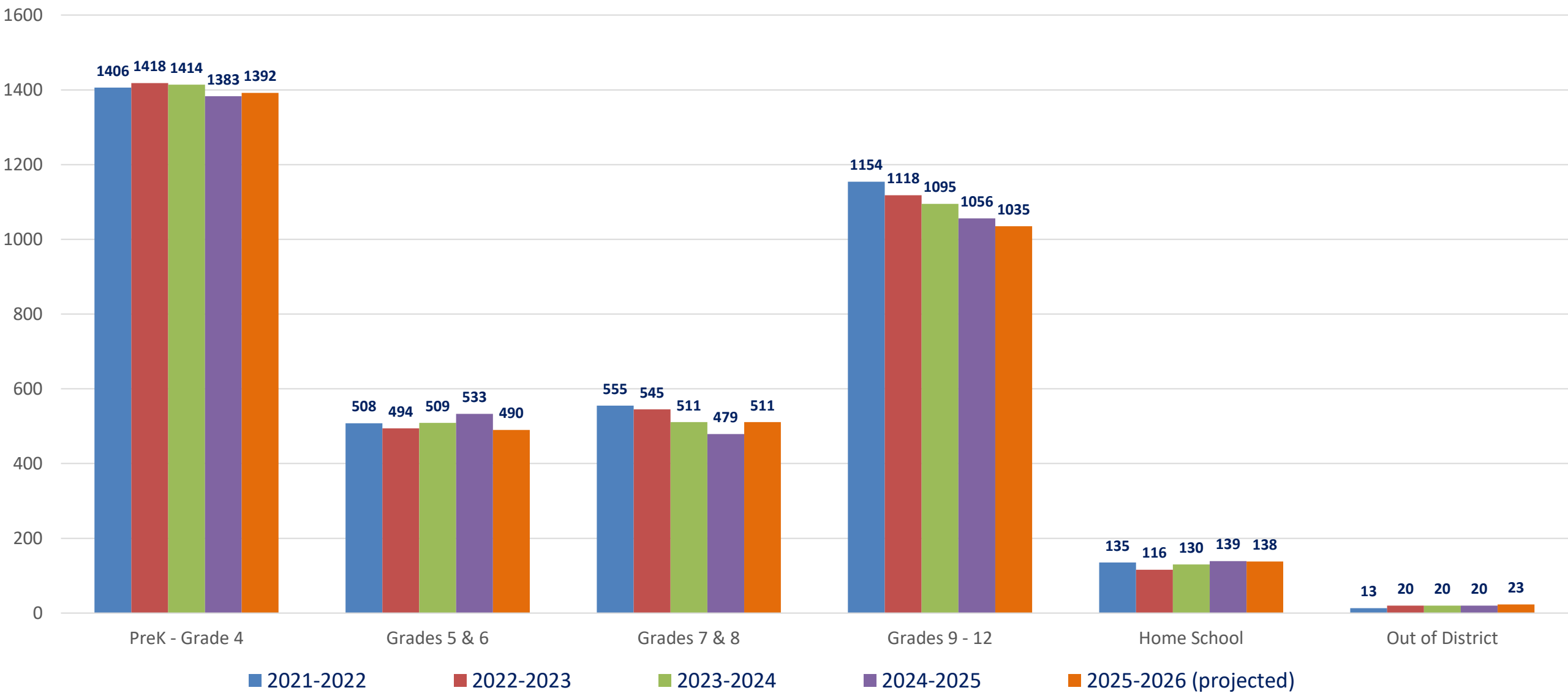
Health insurance costs have increased for all school districts, including Merrimack (14.4% Increase to Site of Service Plan, 9.9% Increase to Access Blue Plan, 5% Increase to Dental Insurance)

Preschool will be centralized to allow service delivery to be more cost effective. Centralizing preschool will also reduce classroom usage at Reeds Ferry and Thorntons Ferry

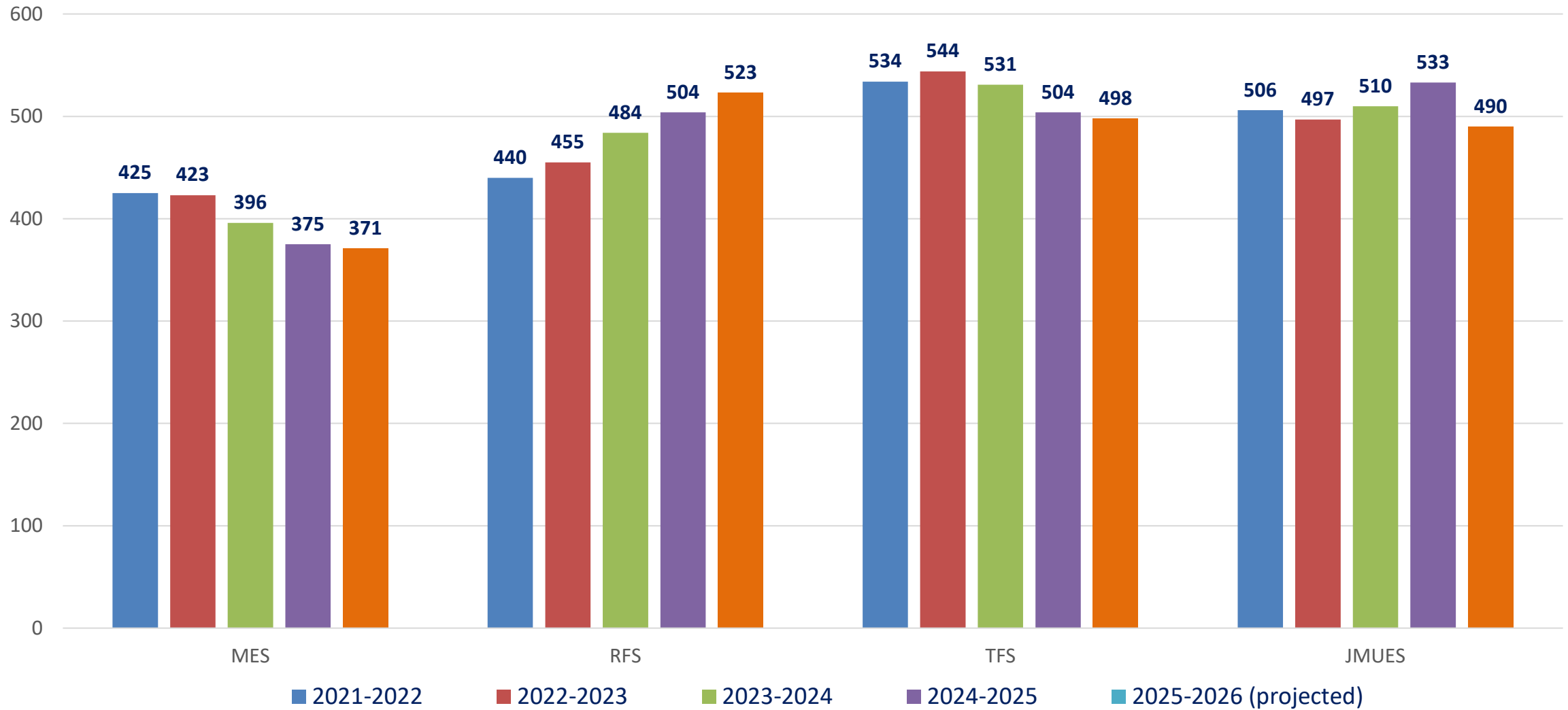
5% Increase to Supply Accounts

Strategic infrastructure and capital improvements will continue to be scheduled in multi-year plans

PreK-12
5 Year Enrollment Trends by Grade Level

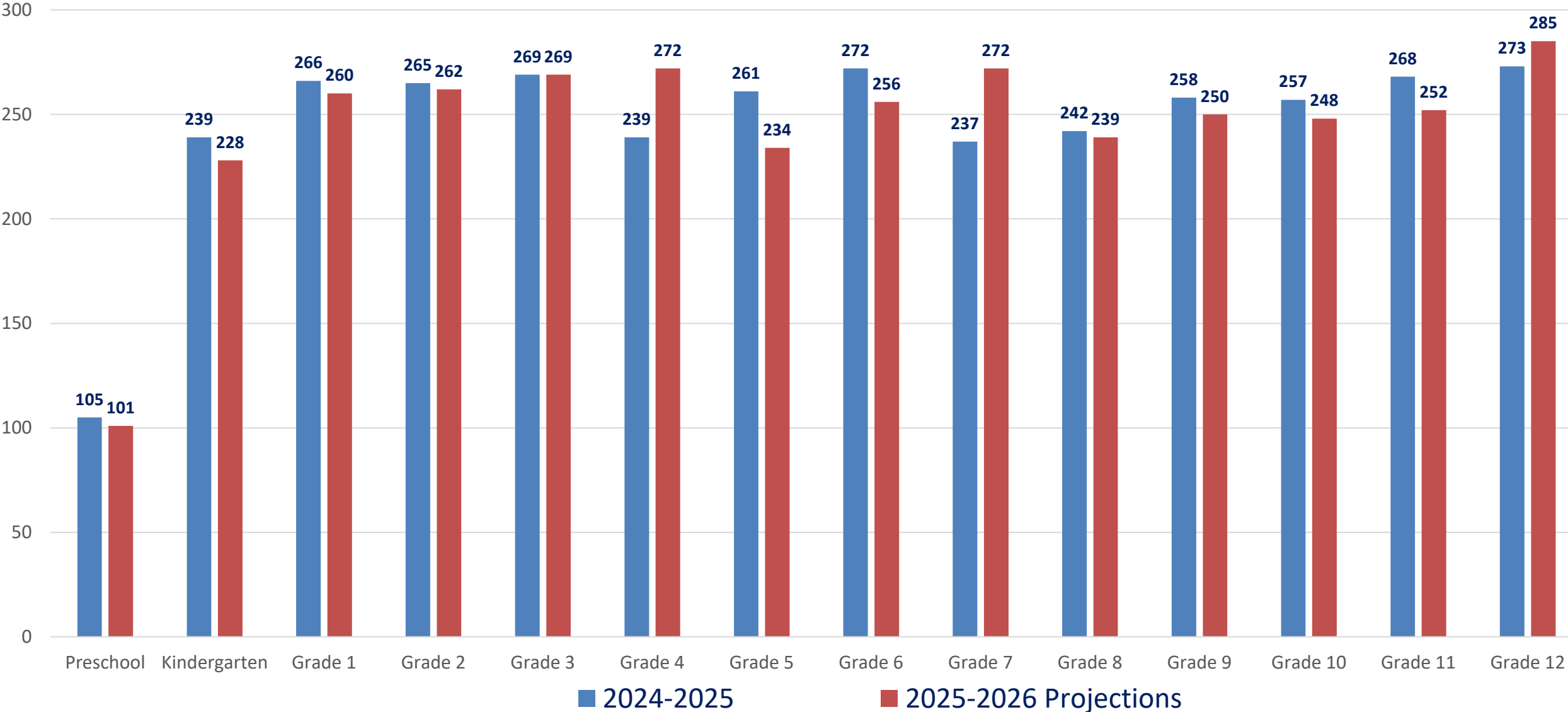


PreK – Grade 6 5 Year Enrollment Trends by School



Merrimack School District Enrollments

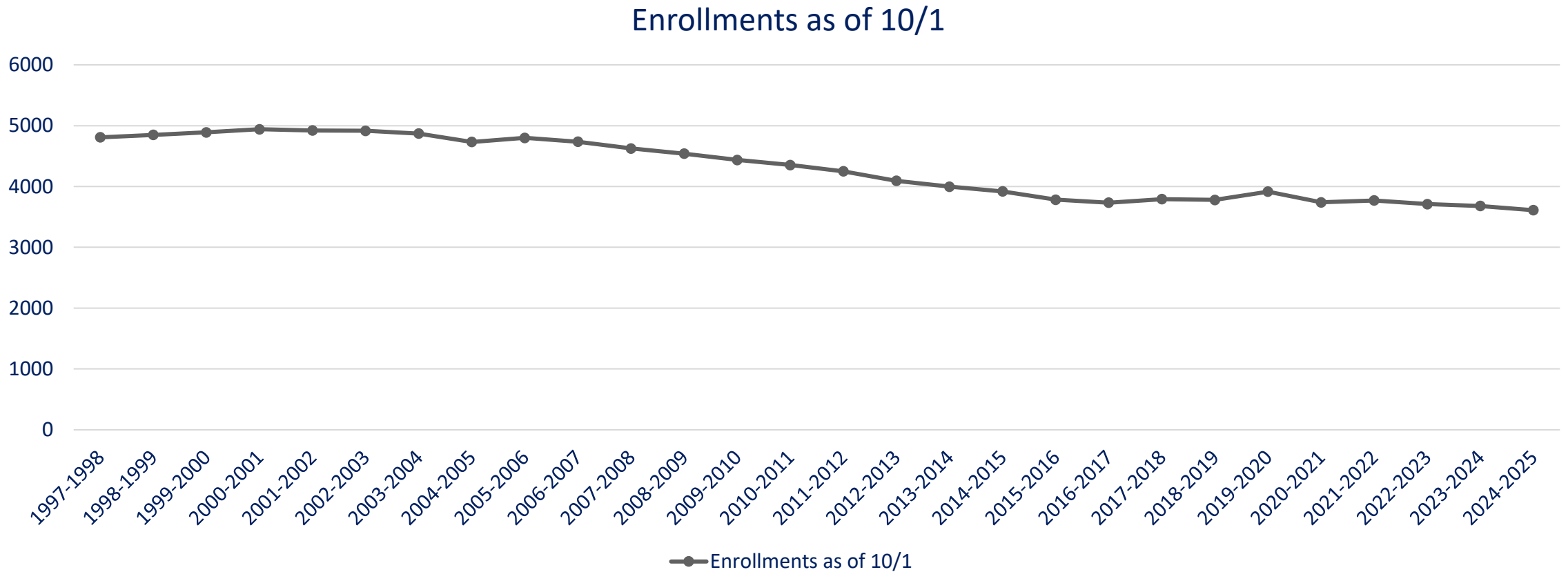
2024-2025 vs. Projected 2025-2026



Projected Enrollments for 2025-2026

Grades	Actual Enrollment as of 10/1/2024	Projected Enrollment 2025-2026	Increase/Decrease
PreK-4	1,383	1,392	9
Grades 5-6	533	490	-43
Grades 7-8	479	511	32
Grades 9-12	1,056	1,035	-21
TOTAL	3,451	3,428	-23
Out of District	20	23	3
Home School	139	138	1

Enrollment preK-12 Enrollment Trend FY98-FY25



ENROLLMENT PROJECTIONS BY SCHOOL

2025-2026 (Applying 7-Year Cohort Projection Ratio to October 1, 2024 Enrollments)

	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
MES	20	60	71	56	79	85									371
RFS	45	90	101	114	86	87									523
TFS	36	78	88	92	104	100									498
JMUES							234	256							490
MMS									272	239					511
MHS											250	248	252	285	1,035
TOTAL	101	228	260	262	269	272	234	256	272	239	250	248	252	285	3,428

Projected Elementary Class Size for 2025-2026

	K	1	2	3	4	5	6
MES	15:1	18	19	16	17		
RFS	15:1	17	19	17	18*		
TFS	16:1	18	19	17	17		
JMUES						20	21

* Ratio if a 5th teacher is hired for grade 4. If we remain with 4 teachers in grade 4, the ratio is 22:1

Student-to-Teacher Ratio in Public Schools

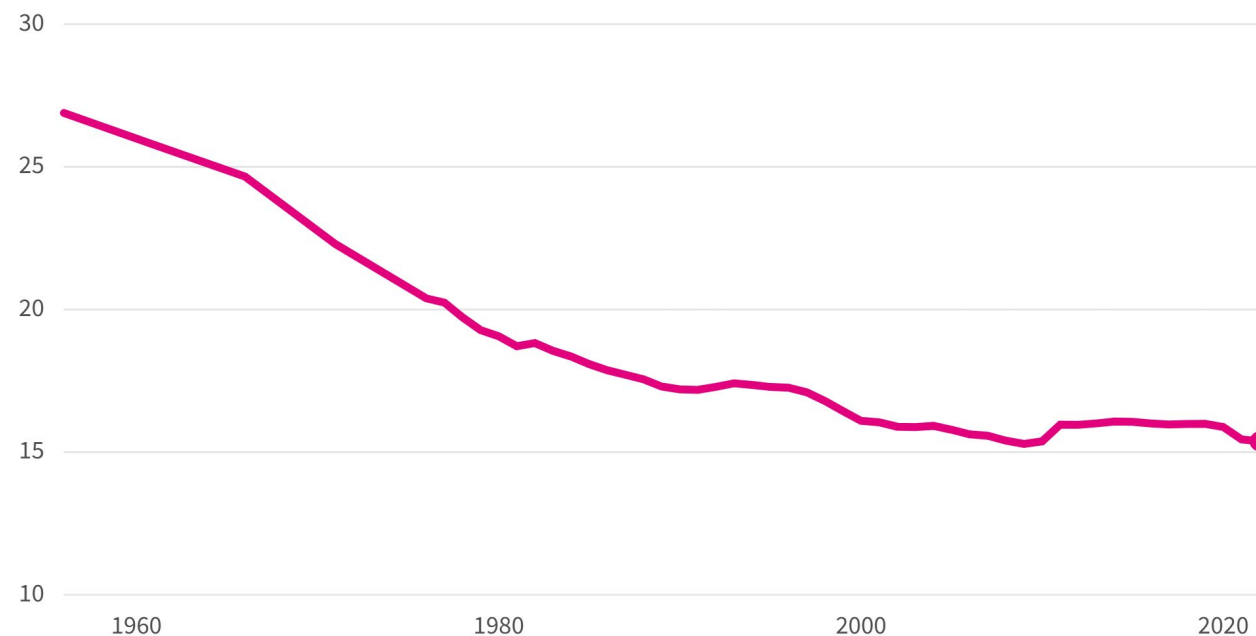
Source: **National Center for Education Statistics**

USA **FACTS**

OUR NATION, IN NUMBERS

Student-to-teacher ratio, public schools

15.4 in 2022



Explore the data and source at usafacts.org © 2019 USAFacts.org. All rights reserved.

Tentative Elementary Staffing 2025-2025 vs 2025-2026 as of 11/1/24)

	Kindergarten		Grade 1		Grade 2		Grade 3		Grade 4	
	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26
MES	4	4	4	4	5	3	4	5	4	5
RFS	6	6	7	6	5	6	5	5	4	5*
TFS	5	5	6	5	6	5	5	6	5	6

MES- Reduces Grade 2 by 2.0 and reallocates to both Grades 3 and 4 (1.0 each)

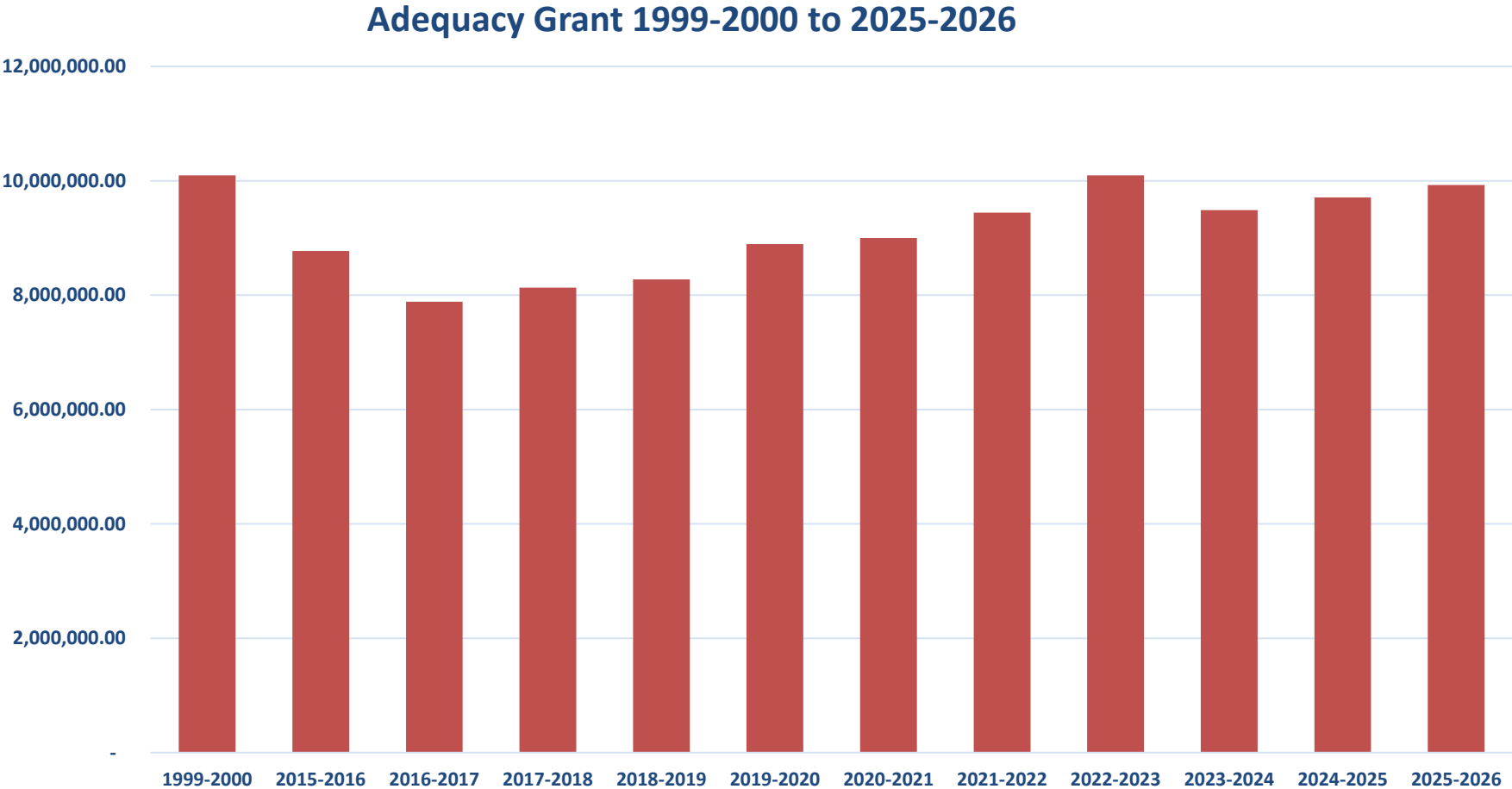
RFS- Reduces Grade 1 by 1.0 and reallocates to Grade 2 (1.0) * RFS also, requests an additional 1.0 for Grade 4 (tentative)

TFS- Reduces Grades 1 and 2 by 1.0 each and reallocates to Grades 3 and 4 (1.0 each)

Number of Positions- Merrimack School District 2022-Present

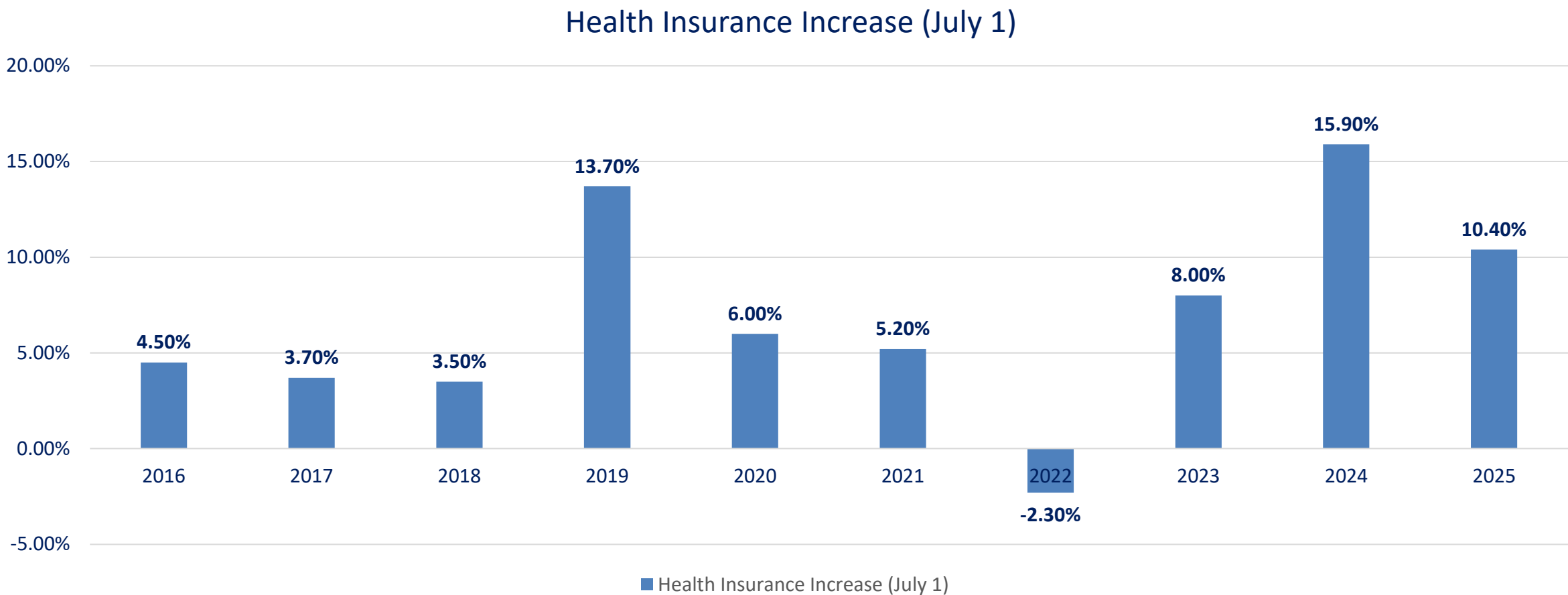
Affiliation	2022-2023	2023-2024	2024-2025
Advise and Confer	16	16	15
Central Office Administration	4	4	4
MESSA	347	343	334
MTA	357	362	357
Non-Union	24	27	24
Grand Total	748	752	734

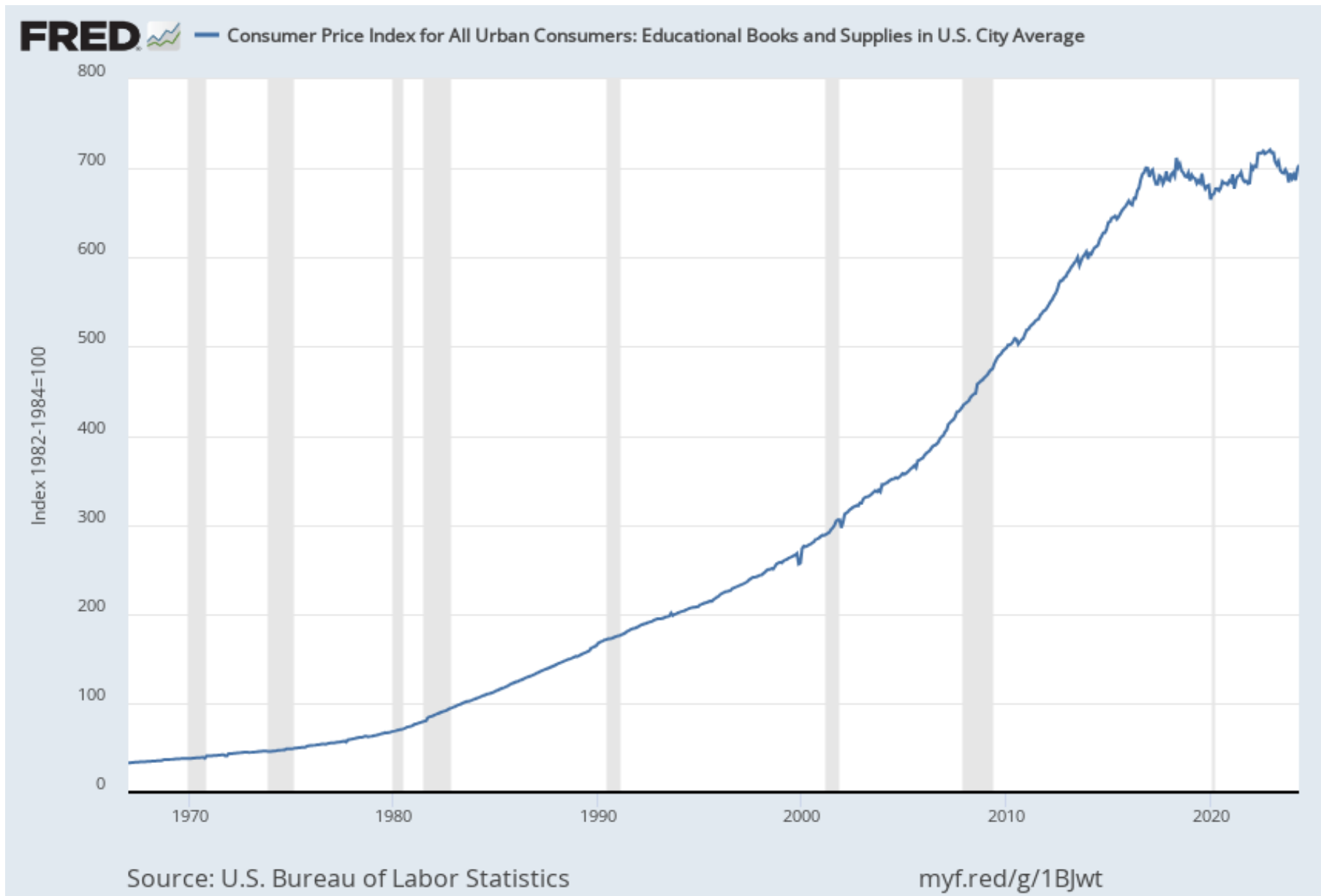
Historical Adequacy Grant 1999-2026



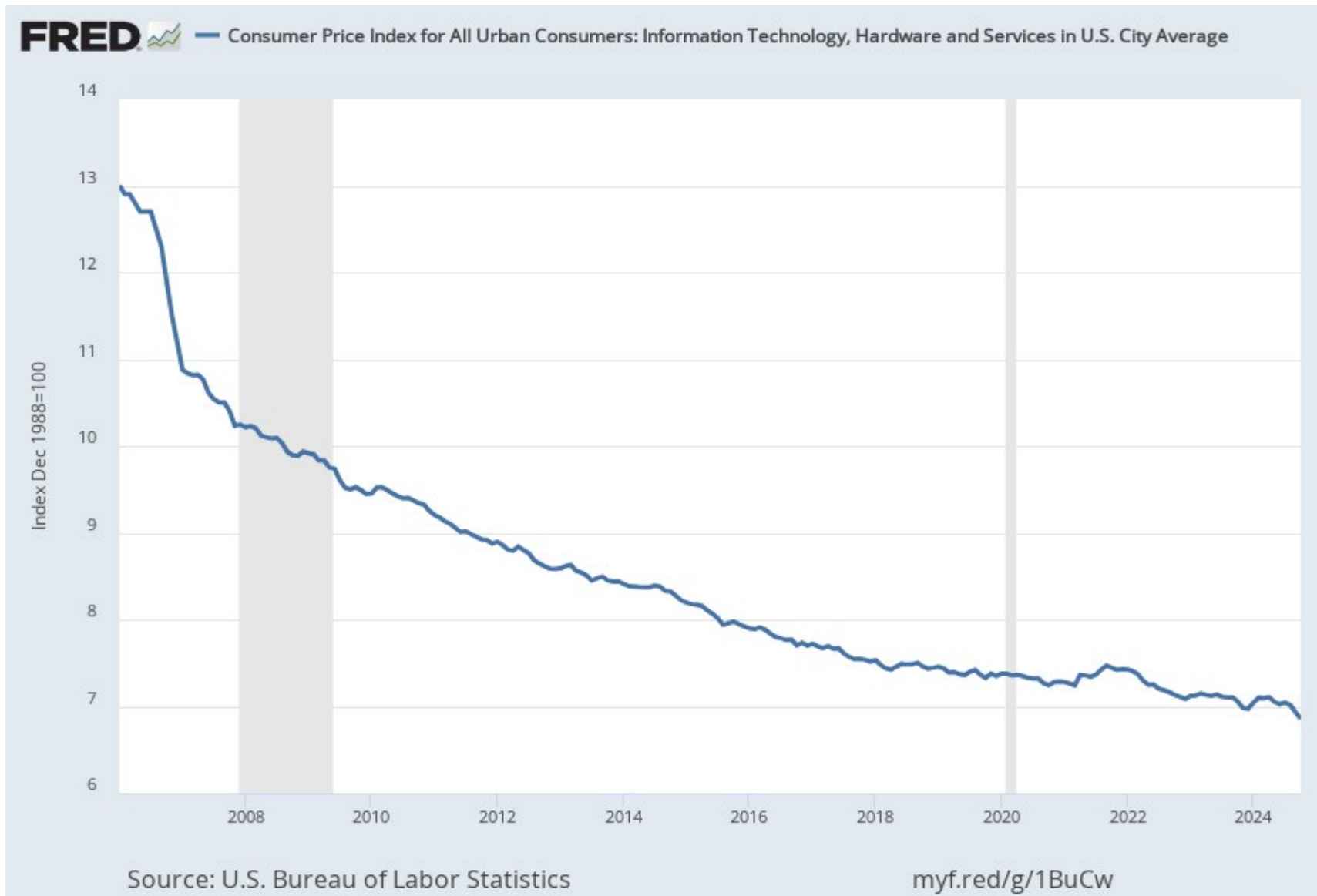
Year	Amount
1999-2000	10,095,740.00
2015-2016	8,772,765.00
2016-2017	7,884,583.00
2017-2018	8,130,762.00
2018-2019	8,274,377.00
2019-2020	8,893,848.00
2020-2021	9,001,342.00
2021-2022	9,445,332.00
2022-2023	10,094,206.00
2023-2024	9,485,461.00
2024-2025	9,711,019.00
2025-2026	9,927,463.00

Health Insurance Increase- 10 Year Trend

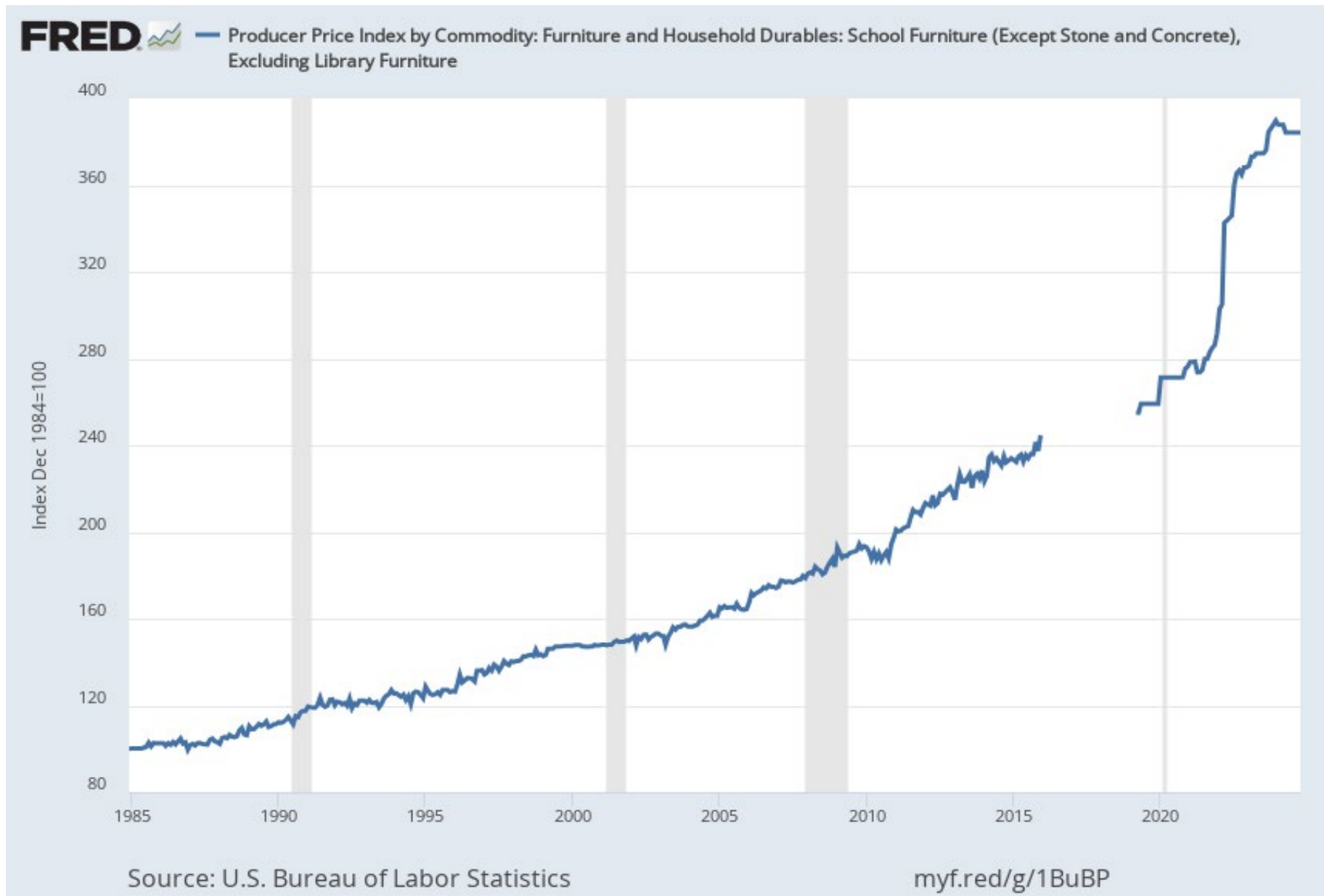




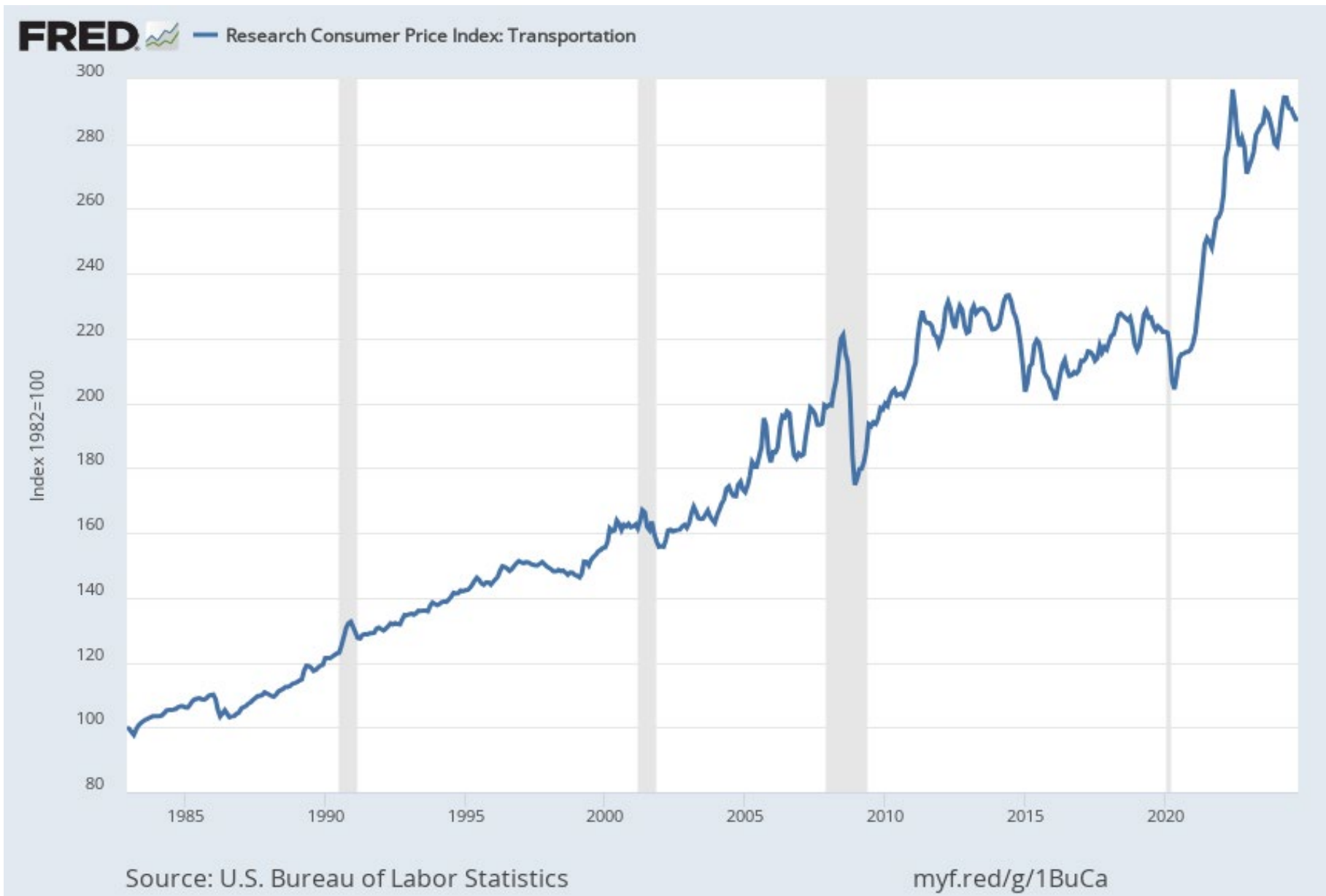
Source: [Consumer Price Index for All Urban Consumers: Educational Books and Supplies in U.S. City Average \(CUSR0000SEEA\) | FRED | St. Louis Fed](#)



Source: [Consumer Price Index for All Urban Consumers: Information Technology, Hardware and Services in U.S. City Average \(CUSR0000SEEE\)](#) | FRED | St. Louis Fed



Source: [Producer Price Index by Commodity: Furniture and Household Durables: School Furniture \(Except Stone and Concrete\), Excluding Library Furniture \(WPU12230101\) | FRED | St. Louis Fed](#)



Source: [Research Consumer Price Index: Transportation \(CPIETRANS\) | FRED | St. Louis Fed](#)



The Successful Ending