

MERRIMACK SCHOOL DISTRICT

2025–2026 BUDGET HEARING

February 11, 2025

Merrimack Town Hall Matthew Thornton Room

7:00 p.m.

*******SNOW DATE*******

February 18, 2025

Merrimack High School Cafeteria

7:00 p.m.

Merrimack School District School District Warrant

March 4, 2025 (Deliberation)
and April 8, 2025 (Voting)
STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Merrimack, County of Hillsborough, New Hampshire, qualified to vote in School District affairs:

You are hereby notified to meet at the James Mastricola Upper Elementary School in said District on Tuesday March 4, 2025, at 7:00 p.m. for Session 1 (Deliberation), to discuss the matters to be voted on by official ballot; and to meet at the designated polling sites, James Mastricola Upper Elementary School, Merrimack Middle School, or St. John Neumann Church on Tuesday, April 8, 2025, Session 2 (Voting) for the choice of School District officers elected by ballot and any other action required to be inserted on said official ballot. The polls for the election of school district officers and other action required to be inserted on said ballot will open on said date at 7:00 a.m. and will not close earlier than 7:00 p.m. to act upon the following subjects:

ARTICLE 1 To elect all necessary school district officers for the ensuing year. (Vote by Ballot.)

ARTICLE 2 Shall the Merrimack School Board be authorized to accept on behalf of the District, without further action by the voters, gifts, legacies and devises of personal or real property which may become available to the District during the fiscal year? (Majority vote required). (Recommended by the School Board Vote: 5-0-0).

ARTICLE 3 (Special Warrant Article) Shall the District establish a capital reserve fund under the provisions of RSA 35:1, to be known as the Administrative Office Development Fund for the purpose of designing, constructing, equipping, furnishing, and/or renovating office space located in the district to include but not be limited to the offices for Superintendent Services, Student Services, Student Wellness, Technology, Business Operations, and Human Resources, and to raise and appropriate the sum of up to Five Hundred Thousand Dollars (\$500,000); this sum to come from the June 30, 2025 fund balance available for transfer on July 1, 2025, and further, to name the school board as agents to expend from this fund? No amount to be raised from new taxation. (Majority vote required).
(Recommended by the School Board Vote: 5-0-0).
(Recommended by the Budget Committee Vote: _____).

ARTICLE 4 (Special Warrant Article) Shall the District raise and appropriate the sum of Eight Hundred Twenty-Three Thousand Two Hundred Thirty Dollars (\$823,230) for the purpose of roof replacement at James Mastricola Elementary School and James Mastricola Upper Elementary School? (Majority vote required).
(Recommended by the School Board Vote: 5-0-0).
(Recommended by the Budget Committee Vote: _____).

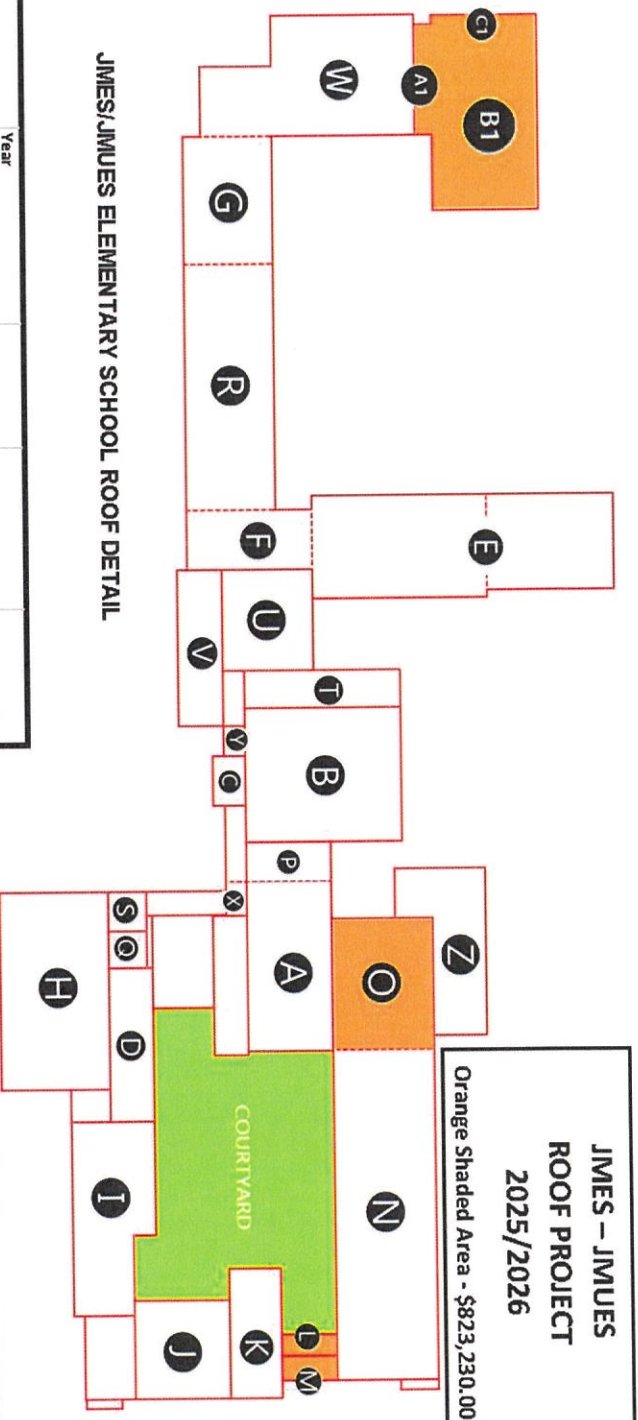
ARTICLE 5 By Petition Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the default budget to the municipal budget committee which has been adopted under RSA 32:14 (3/5th Majority vote required).

ARTICLE 6 By Petition Shall the District, pursuant to RSA 32:14, V, rescind the adoption of Article 7 of the 2006 School District Warrant that established a school district budget committee? (Majority vote required).

ARTICLE 7 By Petition TBD

ARTICLE 8 Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$ 96,823,198? (Should this article be defeated, the default budget shall be \$ 95,808,066 which is the same as last year, with certain adjustments required by previous action of the District or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only)? (Majority vote required). (Recommended by the School Board Vote: 5-0-0).
(Recommended by the Budget Committee Vote: _____).

JIMES/JIMUES ELEMENTARY SCHOOL ROOF DETAIL



Roof	Year	Installed/Manufacturer	Installer	Square Footage	Warranty Ends
A	2023	Garland	Team Craft	15,419	2063
B	1999	Garland	Team Craft	9,067	2069
C	2023	Garland	Team Craft	1,032	2063
D	1999	Garland	Team Craft	3,048	2069
E	2008	Garland	Prime	14,072	2033
F	2008	Garland	Prime	4,340	2033
G	2008	Garland	Quality	5,334	2042
H	2000	Soprema	Therrien	9,639	2015
I	2023	Soprema	Team Craft	8,563	2063
J	2000	Soprema	Therrien	5,751	2015
K	1993	Soprema 2021	Skyline	2,686	2008
L	1993	Soprema 2021	Skyline	524	2008
M	1993	Soprema 2021	Skyline	524	2008
N	1995	Soprema 2021	Skyline	11,990	2010
O	1995	Soprema 2021	Skyline	8,964	2010
P	2023	Garland	Team Craft	1,801	2063
Q	2023	Garland	Team Craft	723	2063

Roof	Year	Installed/Manufacturer	Installer	Square Footage	Warranty Ends
R	2012	Garland	Quality	10,080	2042
S	2023	Garland	Team Craft	858	2063
T	2012	Garland	Quality	2,648	2042
U	2012	Garland	Quality	4,638	2042
V	2012	Garland	Quality	4,320	2042
W	2012	Garland	Quality	8,456	2042
X	2023	Garland	Team Craft	1,315	2063
Y	2023	Garland	Team Craft	265	2063
Z	1997	Garland	Team Craft	4,310	2069
A1	1997	GenFlex EPDM	Skyline	748	2007
B1	1997	GenFlex EPDM	Skyline	6,216	2007
C1	1997	GenFlex EPDM	Skyline	1,318	2007
3.39 acres or Total Square Footage				148,669	

Description	2024-2025 Budget	2025-2026 Requested Budget	Difference 2024-2025 vs, 2025-2026
District Wide	67,233,236	70,167,596	2,934,360
Technology	1,778,262	1,695,982	(82,280)
Maintenance	3,871,721	3,320,935	(550,786)
Special Services	15,077,020	15,985,302	908,282
Mastricola Elementary School	154,368	186,184	31,816
Reeds Ferry Elementary School	241,129	241,621	492
Thorntons Ferry Elementary School	225,359	246,565	21,206
Mastricola Upper Elementary School	171,615	211,369	39,754
Merrimack Middle School	\$ 216,000	\$ 267,778	51,778
Merrimack High School	\$ 1,234,978	\$ 1,329,110	94,132
Food Service	\$ 1,595,285	\$ 1,670,756	75,471
Federal Funds	\$ 1,500,000	\$ 1,500,000	-
	\$ 93,298,973	\$ 96,823,198	3,524,225
Article 3 Capital Reserve		\$ 500,000	500,000
Article 4 JMUES/MES Roof		\$ 823,230	823,230
			-
			-
			-
			-
Grand Total	\$ 93,298,973	\$ 98,146,428	4,847,455

BUDGET AND REVENUE SUMMARY 2025-2026				
Description	2024-2025 Approved Budget	2025-2026 Proposed Budget	Dollar Variance 2024-2025 vs.	Percent Variance 2024-2025 vs.
	2024-2025	2025-2026	2025-2026	2025-2026
General Fund Operating Budget (\$850,000) Less	90,203,688	93,652,442	3,448,754	3.82%
Food Service	1,595,285	1,670,756	75,471	4.73%
Federal Funds	1,500,000	1,500,000	-	0.00%
Total Budget	93,298,973	96,823,198	3,524,225	3.78%
Warrant Articles				
Article 3 Capital Reserve Fund		500,000		
Article 4 JMUES/MES Roof		823,230		
Total Appropriations	93,298,973	98,146,428	4,847,455	5.20%
Less: Revenue				
Tuition	30,000	30,000	-	
Interest	45,000	45,000	-	
Food Service Sales	1,495,285	1,570,756	75,471	
Building Aid	232,500	-	(232,500)	
Other	4,521	4,521		
Catastrophic Aid (SPED Aid)	300,000	300,000	-	
Vocational Aid	2,000	2,000	-	
Food Service - State	20,000	20,000	-	
Federal Funds	1,500,000	1,500,000	-	
Child Nutrition -Federal	80,000	80,000	-	
Medicaid	20,000	20,000	-	
Phase Out Grant	6,104	6,104	-	
Capitall Reserve Fund Through Surplus 24-25		500,000	500,000	
Fund Balance - Unassigned Reduced Taxes	3,667,207	3,667,207	-	0.00%
Total Revenues	7,402,617	7,745,588	342,971	4.63%
Net District Assessment	85,896,356	90,400,840	4,504,484	5.24%
(Total Appropriations - Total Revenues)				
Less: State Education Grant (Current Law)	9,711,020	9,927,463	216,443	2.23%
Less: State Education Tax Assessment	7,112,961	6,986,042	(126,919)	-1.78%
Local School Tax Assessment	69,072,375	73,487,335	4,414,960	6.39%
(Local School + State Education Tax)	76,185,336	80,473,377	4,288,041	5.63%
2025-2026 Proposed Budget		96,823,198		
2025-2026 Default Budget		95,808,066		
Over Default		1,015,132		

2024-2025 Budget as Passed

Article 8 - Operating Budget (Default)	\$ 91,301,349
Article 6 - JMUES Roof	\$ 797,000
Article 4 - MESSA Labor Contract 24-25	\$ 1,200,624

Total Gross Budget as Voted MS22 24-25	\$ 93,298,973
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Contracted Salaries for 25-26	\$ 888,087
SPED Services	\$ 905,875
Ins/Health/Dw	\$ 1,224,196
Ins/Dental/Dw	\$ 46,008
Work Comp Ins/Dw	\$ 14,646
Repairs/DW - Warrant Article Roof	\$ (797,000)
Transport/Reg	\$ 138,747
Food Service	\$ 75,471
Insurances/Prop & Liab/Dw	\$ 13,063

Total Default 25-26	\$ 95,808,067
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Roof Article Removed 1