




# Merrimack School District


2026-2027 Administration Budget Request

# Mission of the Merrimack School District

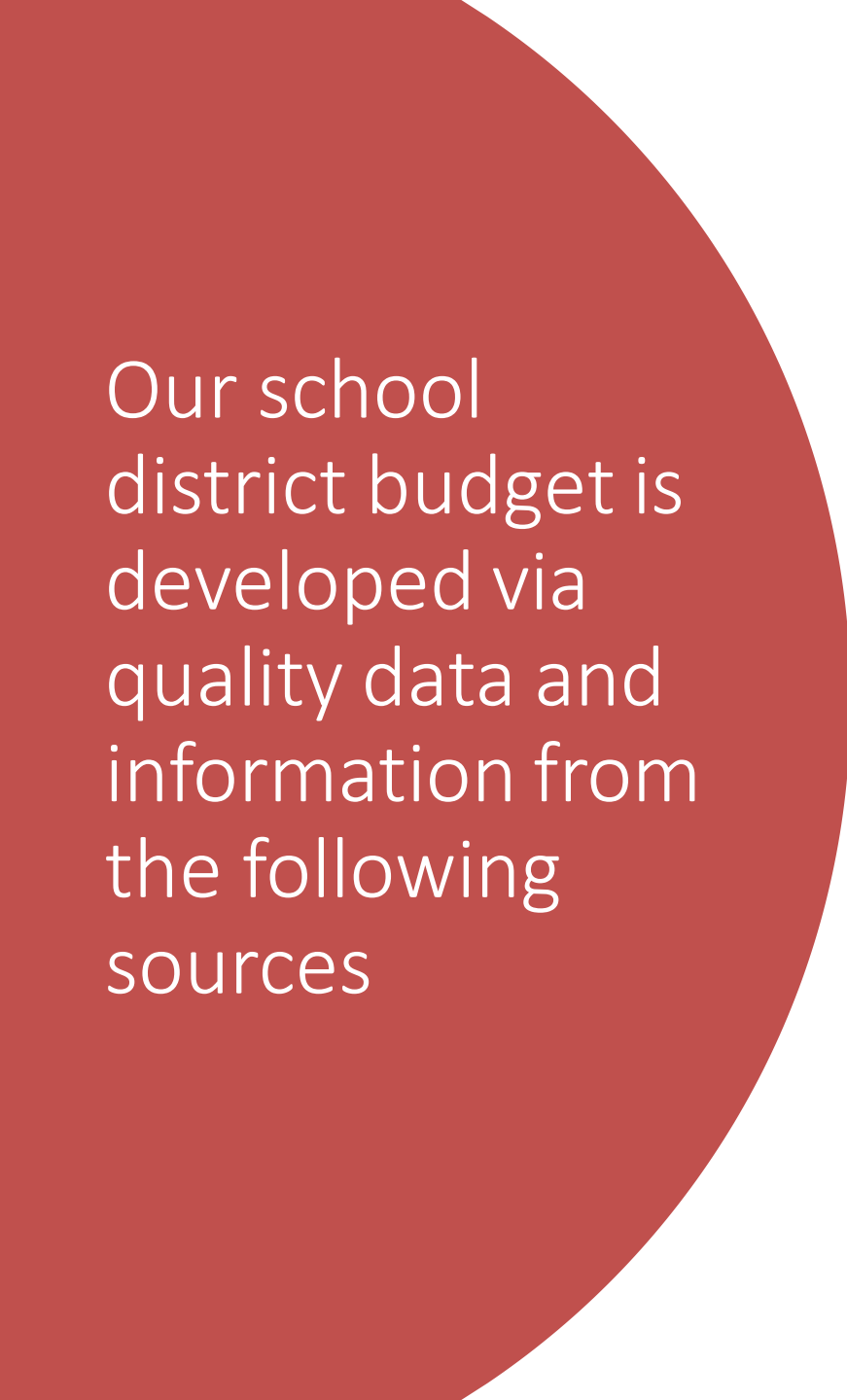
*The Merrimack School District will provide a high quality, future-driven education to all students in the community. Students will engage in learning opportunities that reflect both rigor and relevance, along with meeting their cognitive, social, and emotional needs. The District will prepare students 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 (2025-2026)
- Assessment Data
- 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 (with periodic adjustments)
- 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

# Fiscal 2027 Budget Assumptions

- Adjusting staffing and operations to address inadequate state aid, increasing costs and stabilizing enrollments
- Class sizes at the elementary level will increase
- Curriculum renewal and improvements, and professional development will continue to be essential
- Consistent/expanding need for academic and behavioral intervention services
- Health Insurance Costs have increased by 15.5% (over \$2 million)
- No Capital Improvements will be proposed for FY 2027

Merrimack School District  
Fiscal 2027 Administration Budget Request  
VS  
Fiscal 2026 Approved Budget

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<b>FY 2026 Approved Budget</b>	<b>\$97,131,296</b>
<b>FY 2027 Administration Budget Request</b>	<b>\$96,834,353</b>
<b>Decrease</b>	<b>-\$296,944</b>
<b>% Decrease</b>	<b>-.31%</b>

Merrimack School District  
Fiscal 2027 Administration Budget Request  
VS  
Fiscal 2027 Default Budget

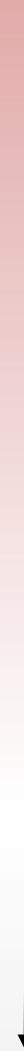
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<b>FY 2027 Default Budget</b>	<b>\$96,880,806</b>
<b>FY 2027 Administration Budget Request</b>	<b>\$96,834,353</b>
<b>Decrease</b>	<b>-\$46,453</b>
<b>% Decrease</b>	<b>-.04%</b>

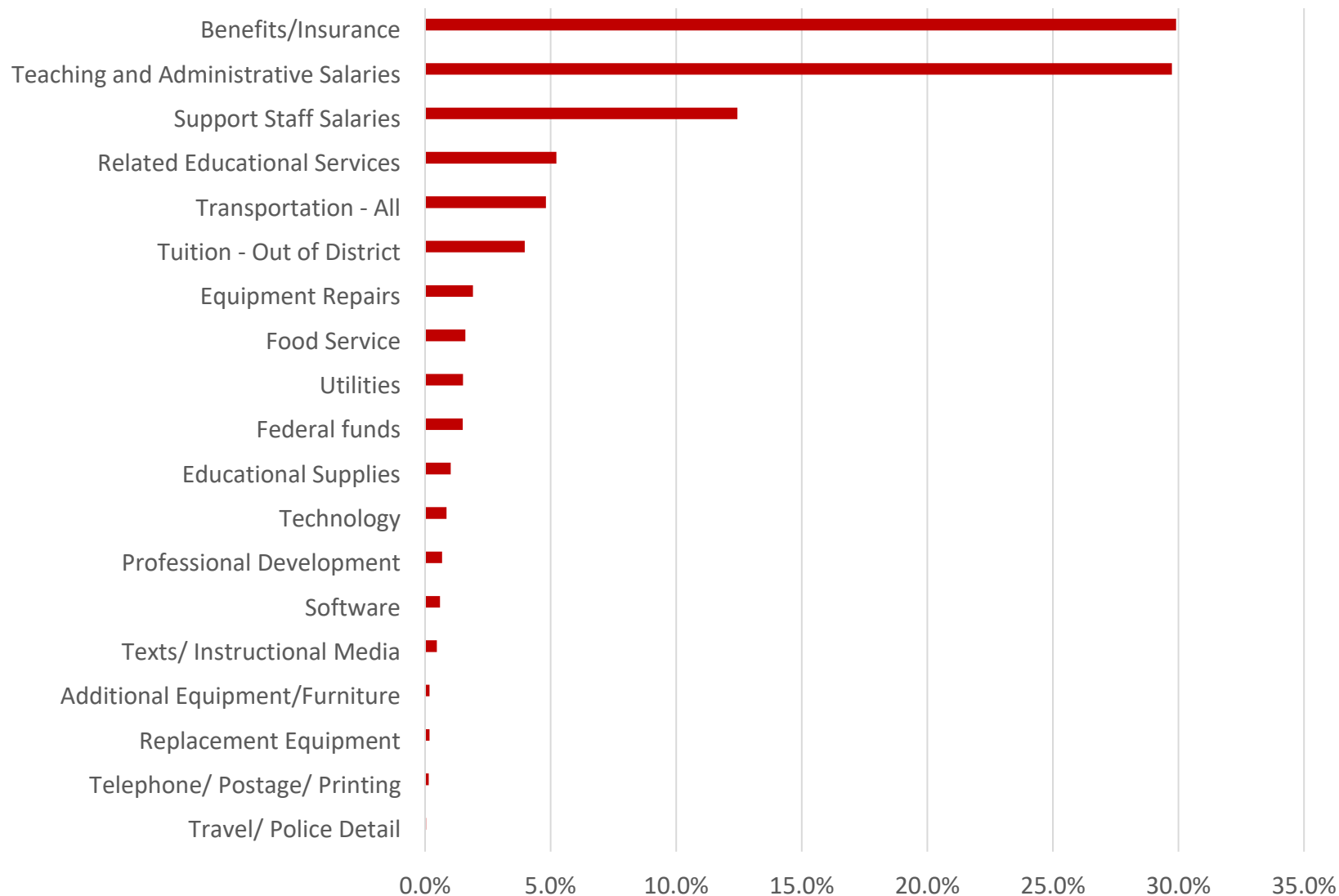


# 2026-2027 Budget Overview and Default Calculation

<b>MS22 Budget 2025-2026</b>	<b>97,131,296.42</b>
<b>-21.75 FTE Reduction in Staff</b>	<b>(2,014,400.21)</b>
Transfer Capital Reserve	(500,000.00)
Roof Warrant Article	(823,230.00)
Support Salaries/Retirement Incentive	94,352.48
Health and Benefits	2,107,926.29
Utilities	202,226.00
SPED	561,415.01
Transportation and Compulsory Insurance	181,520.00
<u>Food Service</u>	<u>(60,300.00)</u>
<b>2026-2027 Default Budget</b>	<b>96,880,805.99</b>
<b><u>26-27 Request</u></b>	<b><u>96,834,352.81</u></b>
<b>26-27 Request Below Default</b>	<b>(46,453.18)</b>
<b>MS22 Budget 2025-2026</b>	<b>97,131,296.42</b>
<b><u>26-27 Request</u></b>	<b><u>96,834,352.81</u></b>
<b>2026-2027 Below 25-26</b>	<b>(296,943.61)</b>
<b>Percent Decrease</b>	<b>-0.31%</b>
<b><u>Back up Information</u></b>	
<b>2025-2026 Default Budget</b>	<b>95,808,066.00</b>
Transfer Capital Reserve	500,000.00
<u>Roof Warrant Article</u>	<u>823,230.00</u>
<b>Total MS22 Budget 26-27</b>	<b>97,131,296.00</b>



# 2026-2027 Budget Request by Percentage



Description	% of Budget	26-27 Request
Benefits/Insurance	30.9%	29,911,638.16
Teaching and Administrative Salaries	30.7%	29,743,339.46
Support Staff Salaries	12.8%	12,437,956.23
Related Educational Services	5.4%	5,234,916.00
Transportation - All	5.0%	4,817,280.10
Tuition - Out of District	4.1%	3,972,155.00
Equipment Repairs	2.0%	1,912,306.10
Food Service	1.7%	1,610,456.06
Utilities	1.6%	1,509,838.00
Federal funds	1.5%	1,500,000.00
Educational Supplies	1.1%	1,028,156.10
Technology	0.9%	857,363.00
Professional Development	0.7%	680,000.00
Software	0.6%	595,306.00
Texts/ Instructional Media	0.5%	471,873.20
Additional Equipment/Furniture	0.2%	183,507.00
Replacement Equipment	0.2%	178,796.00
Telephone/ Postage/ Printing	0.1%	143,933.40
Travel/ Police Detail	0.0%	45,533.00
	100.0%	96,834,352.81

# Proposed Staff Reductions “By Grade Level Span” 2026-2027

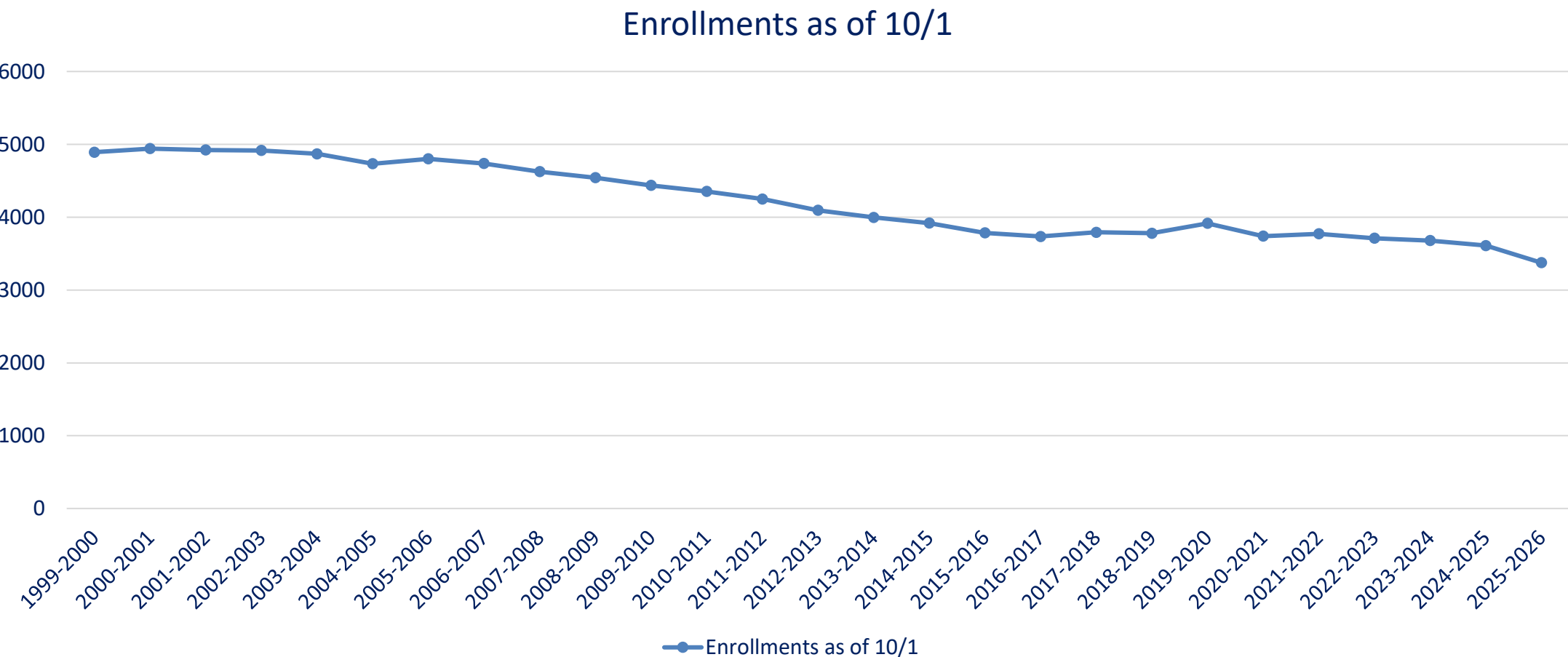
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District-Wide	1.0 FTE
K-6	11.0 FTE
7-8	2.0 FTE
9-12	6.25 FTE
SAU	1.5 FTE
<b>TOTAL</b>	<b>21.75 FTE</b>

# Proposed Staffing Budget Reductions by Site 2026-2027

<b>District-wide</b> - 1.0 K-8 Social Worker	<b>JMUES</b> - 1.0 Gifted and Talented Teacher
<b>MES</b> - 2.0 Grade 3 Teachers - 1.0 Grade 4 Teacher	<b>MMS</b> - 1.0 Art Teacher - 1.0 Literacy Coordinator
<b>RFS</b> - 1.0 Grade 2 Teacher - 1.0 Grade 4 Teacher - 1.0 Physical Education Teacher - .5 Counselor	<b>MHS</b> - 2.0 English Teachers - 1.0 Math Teacher - 2.0 Science Teachers - 1.0 Social Studies Teacher - .25 Evening Academy Staff
<b>TFS</b> - 1.0 Grade 3 Teacher - 1.0 Grade 4 Teacher - 1.0 Physical Education Teacher - .5 Counselor	<b>SAU</b> - .5 Registrar - 1.0 Computer Technician

# Enrollment preK-12 Enrollment Trend FY00-FY26



# Projected Enrollments for 2026-2027

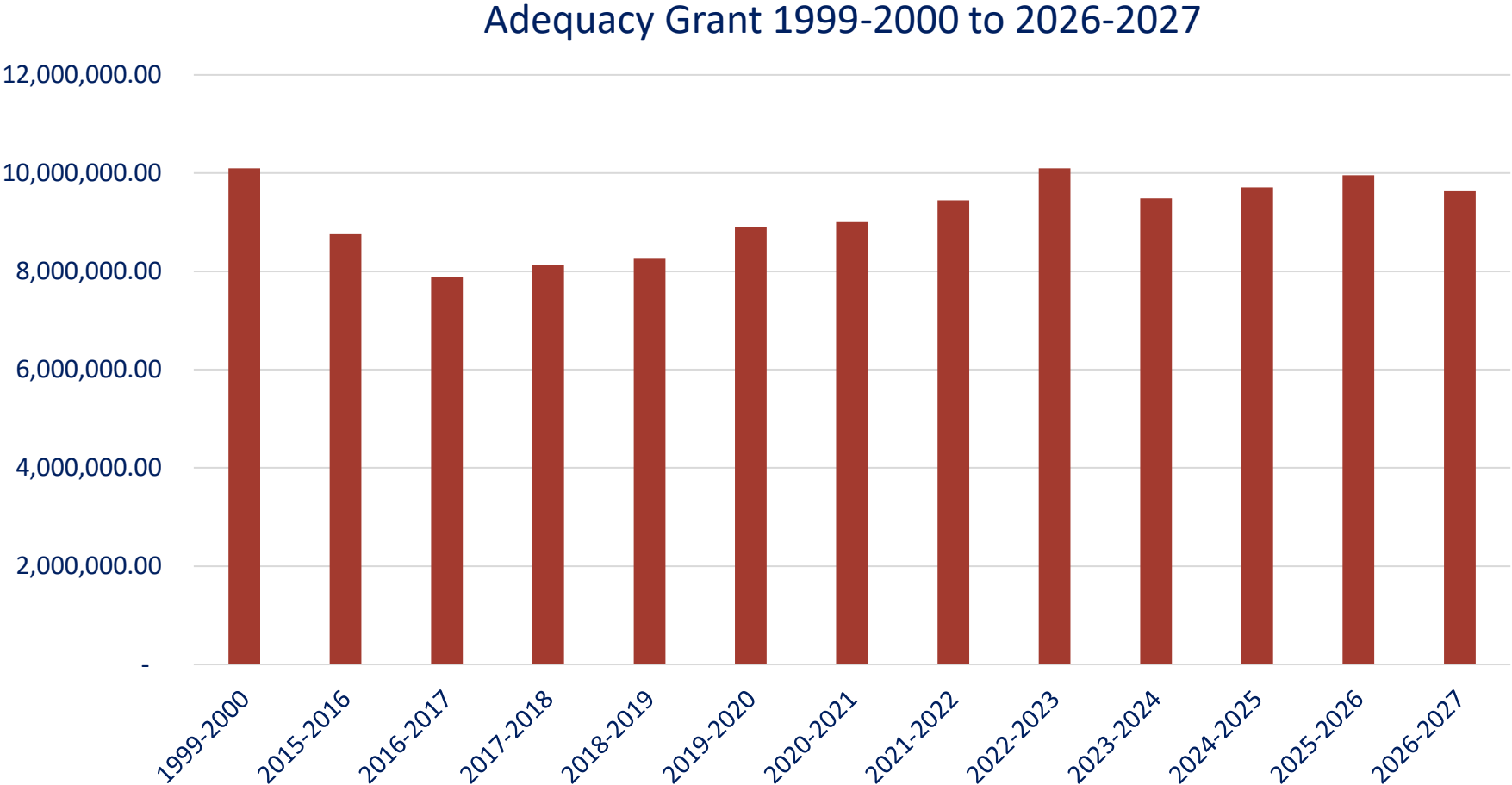
<b>Grades</b>	<b>Actual Enrollment as of 10/1/2025</b>	<b>Projected Enrollment 2026-2027</b>	<b>Increase/Decrease</b>
PreK-4	1,366	1,339	-27
Grades 5-6	484	488	+4
Grades 7-8	513	537	+24
Grades 9-12	1,012	1,002	-10
<b>TOTAL</b>	<b>3,375</b>	<b>3,366</b>	<b>-9</b>
Out of District	23	24	+1
Home School	150	150	0

# Projected Elementary Class Size for 2026-2027 with Proposed Staff Reductions

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	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>MES</b>	15:1	17	17	22	24		
<b>RFS</b>	16:1	18	18	22	22		
<b>TFS</b>	16:1	18	16	20	20		
<b>JMUES</b>						22	22

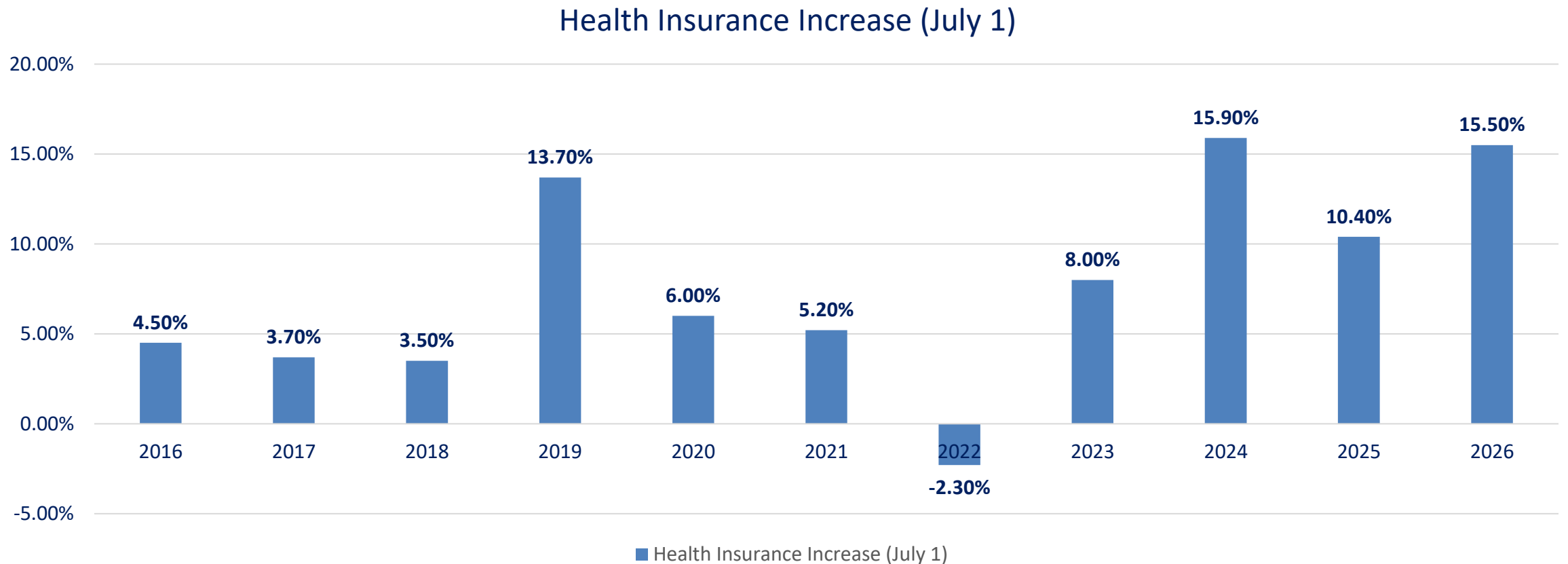
# Historical Adequacy Grant 1999-2027



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	9,956,586.00
2026-2027	9,629,592.00



# Health Insurance Increase Trend





— Consumer Price Index for All Urban Consumers: Educational Books and Supplies in U.S. City Average

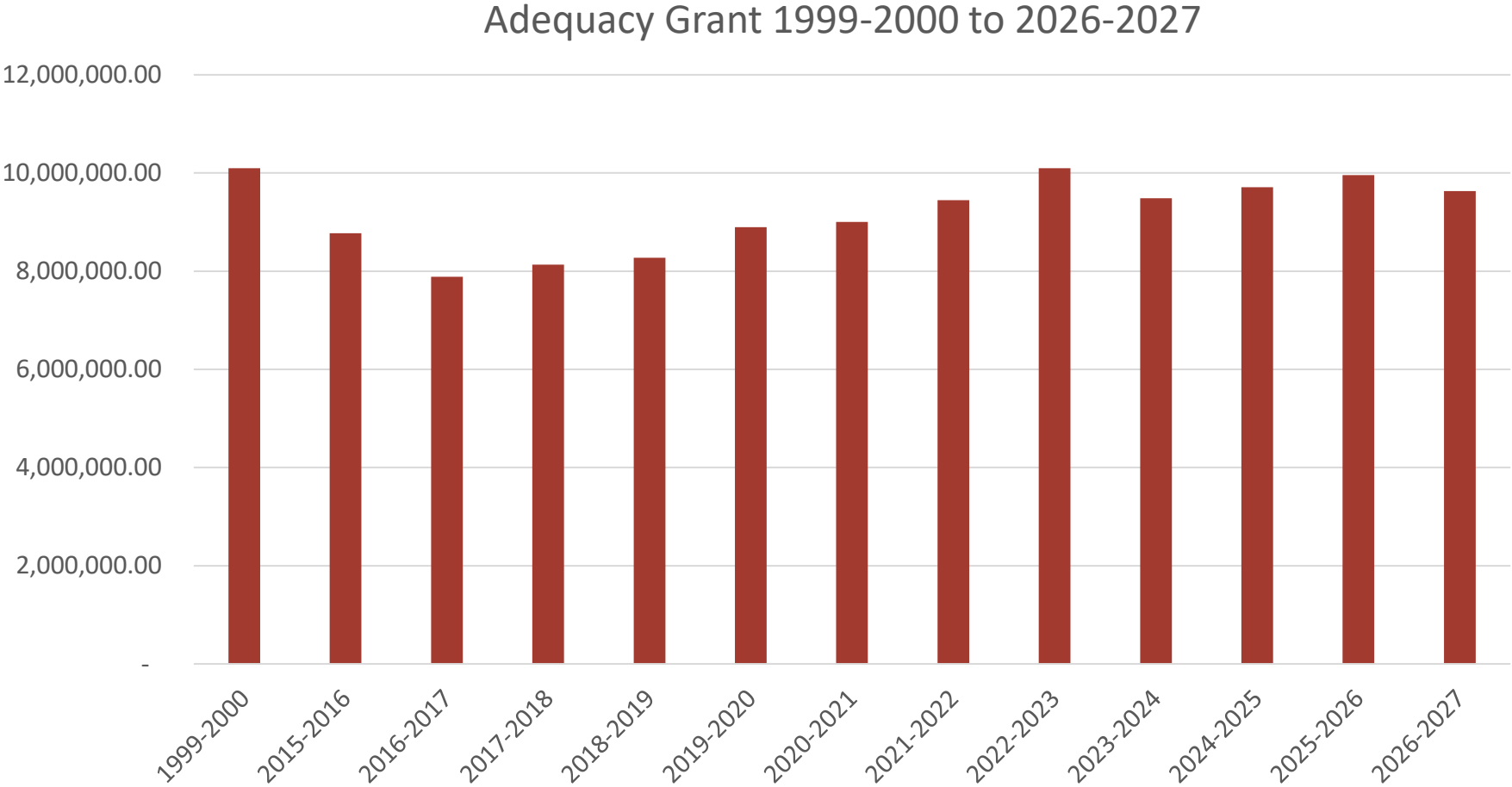


Source: U.S. Bureau of Labor Statistics via FRED®

*Shaded areas indicate U.S. recessions.*

[myf.red/g/10ILZ](https://myf.red/g/10ILZ)

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# Curriculum/Student Focused Improvements Since 2021

- Planned and implemented the “Pathways to Graduation” program at Merrimack High School
- Introduced “Summer Band Camp”
- Improved the theatre arts program at Merrimack High School
- Developed course competencies
- Implemented a new progress monitoring system for academic achievement - iReady in Kindergarten through Grade 8; PSATs in Grades 9 and 10; and aimswebPlus for students receiving intervention services, including special education
- Carefully planned and implemented the following curriculum improvements
  - Literacy, which includes reading, writing, listening, and speaking, in Kindergarten through Grade 7
  - Mathematics in Kindergarten through Grade 8 - transitioned to programs that are aligned to the national standards
  - Science in Kindergarten through Grade 8
  - Replaced Physical Science and Biology textbooks for the required courses in Grades 9 and 10, respectively
  - Curriculum and programming for our multilingual, English Language Learners
- Expanded our grant funding sources by reestablishing Title III activities
- Improved our systems, practices, and procedures following multiple audits from the New Hampshire Department of Education
- Revised and updated our district’s federal compliance manual for our comprehensive local plan for English Language Learners
- Expanded our summer learning opportunities to provide academic support to our at-risk students



## In Closing

In an effort to address future sustainability of the School District, it is my belief that regrettably, these budget reductions are necessary.

The Merrimack School District is now joining many school districts across New Hampshire who are being forced to do more with less.

