

# Pittsfield School District FY27 Deliberative Session

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Session 1 – Deliberative Session: February 5, 2026, Pittsfield Middle High School

Session 2 – Voting Day: March 10, 2026 (7 am to 7 pm), Pittsfield Middle High School

# Purpose of the Deliberative Session

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- Review and discuss warrant articles
- Opportunity for voters to propose amendments
- Final wording moves to the ballot in March

**Goal: Clear information for informed voting**

# Article 01

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ELECTION OF OFFICERS

# Article 01 – Election of Officers

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TO CHOOSE BY BALLOT THE FOLLOWING POSITIONS:

- One (1) School Board member by ballot for a three (3) year term
- One (1) School District Treasurer by ballot for a three (3) year term

# Article 02

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OFFICER SALARIES

# Article 02 – Officer Salaries

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Shall the school district establish the salaries for district officers for the coming year as follows:

- Moderator: \$100.00
- District Clerk: \$100.00
- Chairman of the Board: \$700.00
- School District Board Members: \$600.00
- District Treasurer: \$600.00

Recommended by the School Board: YES 5-0

Recommended by the Budget Committee: YES 10-0

# Article 03

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OPERATING BUDGET

# Article 03 – Operating Budget

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To see if the Pittsfield School District will vote to 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 in the first session, for the purposes set for therein, totaling \$12,197,846. Should this article be defeated, the default budget shall be \$12,800,715, which is the same as the last year with certain adjustments required by previous action of the Pittsfield School District or by law, or the government 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)

Estimated Tax Impact Operating Budget: \$9.14 per \$1,000

Estimated Tax Impact Default Budget: \$10.04 per \$1,000

Recommended by the School Board: YES 5-0

Recommended by the Budget Committee: YES 10-0

# Article 3 – FY27 Proposed Operating Budget

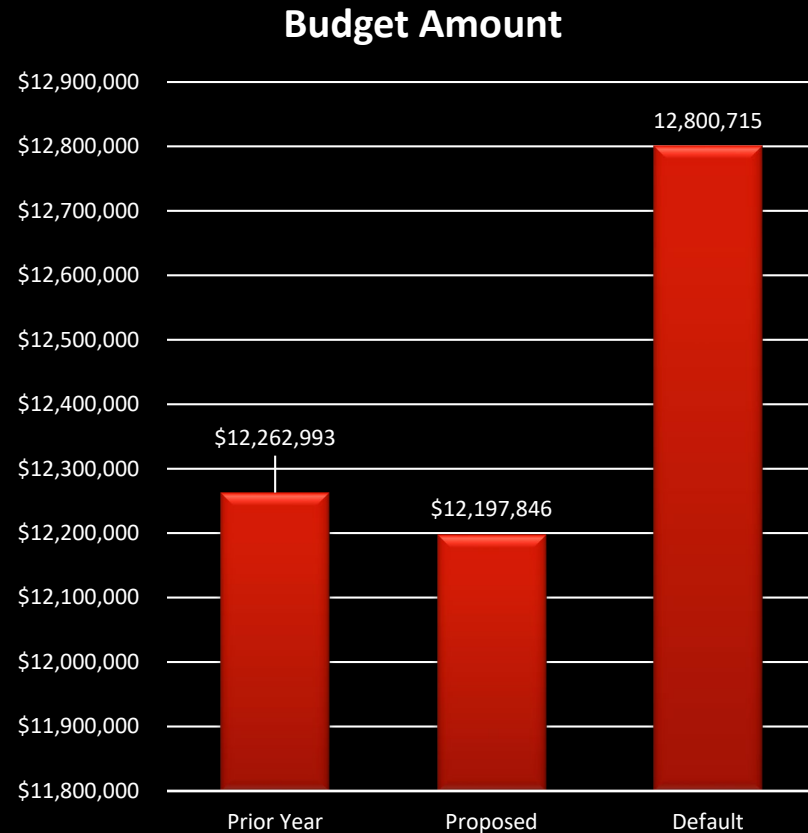
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- Proposed Budget: \$12,197,846
- Proposed Tax Rate Impact: \$9.14 per \$1,000
- Default Budget (if defeated): \$12,800,715
- Default Tax Rate Impact: \$10.04 per \$1,000

# FY27 Proposed Budget at a Glance

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- Current FY25-26 Approved Budget: **\$12,262,993**
- Proposed FY26-27 Proposed Operating Budget: **\$12,197,846**
  - Decrease: **\$65,147**
- FY26-27 Default Budget: **\$12,800,715**



# FY27 Budget Overview

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- The proposed budget is **LOWER** than last year's approved budget
- The proposed budget is also **LOWER** than the statutory default budget
- Reflects deliberate efforts to right-size and stabilize district operations

# Why the Budget is Lower

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- Staffing aligned to actual student enrollment and needs
- Correction of historical budgeting practices
- Operational stabilization following financial reconstruction
- Spending tied closely to required services

# Operating Budget Major Increase

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# Health & Dental Insurance Cost Increases

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- Health insurance premiums increased approximately 11% across all plan types
- Dental insurance premiums increased approximately 4.4%
- These increases apply to all employees participating in district benefit plans
- Insurance inflation is one of the largest structural cost drivers in FY27

# Health & Dental Premium Changes (FY27)

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- Single Health: +\$1,489.42 (11.05%)
- Two-Person Health: +\$2,978.81 (11.05%)
- Family Health: +\$4,021.45 (11.05%)
  
- Single Dental: +\$22.94 (4.41%)
- Two-Person Dental: +\$44.16 (4.41%)
- Family Dental: +\$79.10 (4.41%)

# Budget Impact of Insurance Increases

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- These costs rise regardless of enrollment or staffing reductions
- District offset some increases through staffing alignment and budget realignment
- This is why the proposed operating budget is still lower than last year and the default budget
- Health insurance growth is a major structural expenditure pressure

# Overall Financial Impact

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- Insurance inflation adds several hundred thousand dollars in unavoidable costs
- Rising benefit costs create pressure even as staffing is right-sized
- Continued careful staffing and benefit management is essential

# Operating Budget Revenue Considerations

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# Revenue Considerations

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- **Conservative Estimates on Confirmed Revenue Only**
- Grant revenues are estimated lower than prior years
  - Reduction in Federal Grant Rollover
  - Reduction in Federal Title Fund Allocations
- Medicaid reimbursement
  - Timing Delays Artificially Increased Revenue in FY25
- Reduction in Child Nutrition Revenue
  - Decreased participation
- Adequacy Aid reduced
  - Declining Enrollment
  - Reduction in Guaranteed Amount

# Revenue Declines – Federal Grant Rollovers

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- FY25 was the final year the district could use three-year federal grant rollovers
- These rollovers had supported grant activities across multiple years
- Without rollover flexibility, available federal grant revenue is reduced in FY27
- This creates a structural drop in non-local funding

# Revenue Declines – Medicaid Reimbursement

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- Last year's Medicaid revenue was unusually high due to a backlog of old claims
- A new Medicaid billing vendor is now in place
- Processing delays have temporarily slowed reimbursements
- Revenue is expected to normalize as billing systems stabilize

# Revenue Declines – Child Nutrition

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- Projected student meal participation is currently lower
- Revenue estimates are based on current enrollment data
- Participation may increase during the year as families enroll
- Budget reflects a conservative estimate at this time

# Adequacy Aid Reduction

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- FY26-27 State Adequacy Allocation plus SWEPT: \$5,126,088.35
- District can only budget the guaranteed 95%
- Guaranteed Adequacy Funding (95%): \$4,869,783.93
- Difference represents funding at risk based on enrollment counts
- FY26/FY27 State Adequacy Comparison posted at [www.sau51.org](http://www.sau51.org)

# Adequacy Aid Reduction

	Adequacy Grant	Final Total State Grant
	Adequacy Grant = Preliminary Grant Plus Targeted Grants New Hold Harmless Grant	Adequacy Grant & SWEPT Grant
	\$4,481,502.35	\$5,126,088.35
95%	\$4,257,427.23	\$4,869,783.93
plus SWEPT	\$644,586.00	
Guaranteed:	<b>\$4,902,013.23</b>	<b>\$4,869,783.93</b>

## Guarantee of 95% Adequacy

➤ 95% of Adequacy without SWEPT:  
\$4,481,502.35 (\$4,257,427.23)  
+ SWEPT \$644,586.00

➤ Total: \$4,902,013.23

Or

➤ 95% of the total Adequacy + SWEPT  
\$5,126,088.35 (\$4,869,783.93)

➤ Total: \$4,869,783.93

We estimated using the most conservative option: **\$4,869,783.93**

# Implications of Reduced Adequacy Aid

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- Major reduction in state education funding
- Adequacy funding is down more than \$670,000 compared to last year's 100% level
- Average Daily Membership (ADM) decreased by 36 students
- Free & Reduced eligibility decreased by 17 students
- State funding formulas respond directly to enrollment and student need (ELL, Special Education, Socio-Economic Status)

# Article 04

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FY25 DEFICIT REDUCTION

# Article 04 – FY25 Deficit

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To see if the district will vote to raise \$633,362 to reduce the general fund deficit pursuant to RSA 194:3-b.

Estimated Tax Impact: \$0.95 per \$1,000

Recommended by the School Board: YES 5-0

Recommended by the Budget Committee: YES 10-0

# Article 4 – FY25 Deficit Reduction

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- Amount: \$633,362
- Purpose: Eliminate prior year fund deficit
- Tax Impact: \$0.95 per \$1,000
- Final figure confirmed after financial reconstruction

# Prior Year Operating Budget Deficit – Background

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- Last June, the District shared an estimated deficit of approximately \$1.8 million
- That figure was **clearly communicated** as an estimate, not a confirmed amount
- A forensic-level review of grants, revenues, and prior-year accounting was underway
- Exact figures could not be confirmed until records were fully reconstructed

# Deficit Explained

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- The \$1.8M was an **early estimate**, not a final number
- Several years of accounting issues meant records were not accurate or up to date
- Some revenues were missing and some expenses were miscoded or in the wrong year
  - Revenues were collected
  - Expenses were recoded
- After corrections, the confirmed deficit is \$633,362
- Deficit was reported to School Board, shared with the Town Office, and posted on the District website in October.

# Breakdown of the Deficit

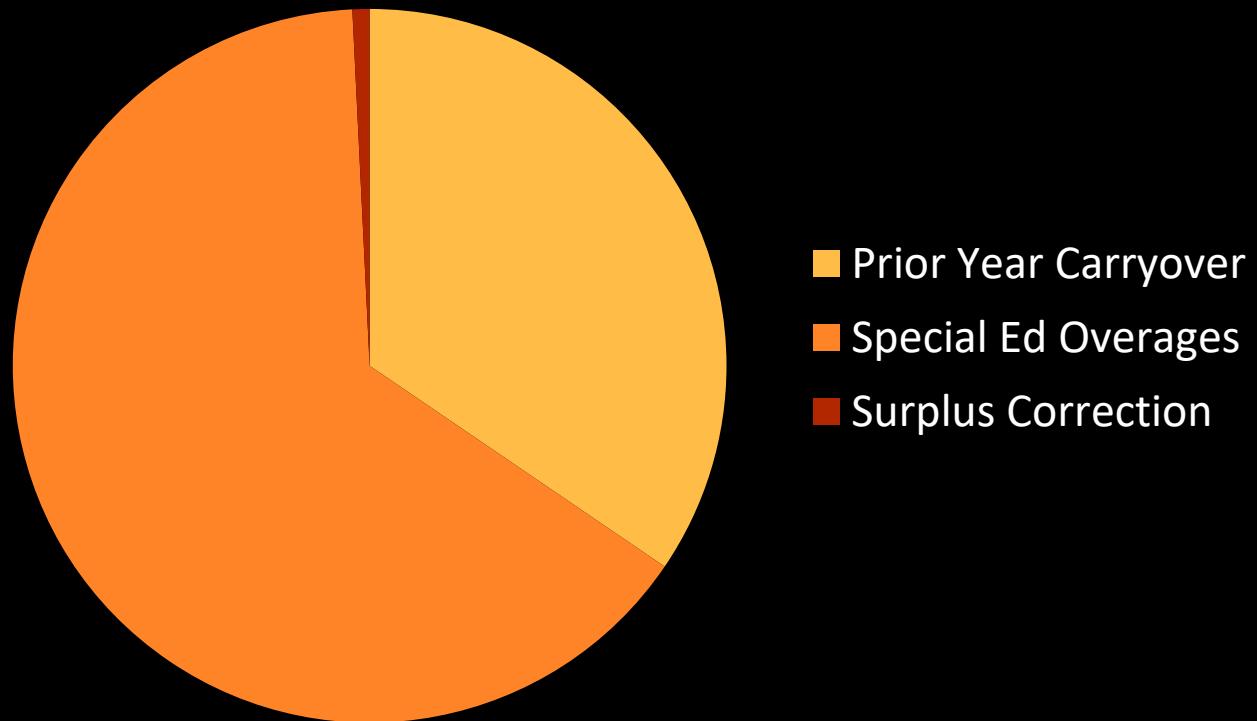
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- \$220,278 - Prior year deficit carried forward (FY22–FY24)
- \$413,084 - Special education program & transportation overages
- \$4,943 - Surplus returned in error and restored to the budget
- These combined to create the FY25 deficit total \$633,362

# FY25 Deficit Breakdown – Visual Overview

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**Deficit Components**



# Why the Estimate Changed

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- Multiple years of accounting corrections were required
- There was no single error that caused the original estimate
- The \$1.8M reflected best information available during reconstruction
- Final numbers could not be confirmed until all corrections were complete
- All adjusting entries will be included in the annual audit completed by Plodzik & Sanderson, P.A.
- **No fraudulent transactions were identified**

# Financial Reconstruction Work

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- Identified and recorded previously unrecognized revenues
- Collected revenues owed to the district
- Corrected grant expenditures to proper funding sources
- Moved miscoded expenses back to the operating budget
- Moved miscoded expenses to appropriate grants
- Completed numerous adjusting journal entries across 3 fiscal years

# Final Confirmed Deficit

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- After all corrections, the confirmed deficit is \$633,362
- Figure was publicly reported on October 16, 2025 and have been posted on the District page since then
- Documents that are and have been posted on the District page:

[FY25 Budget Deficit October 2025](#)

[FY25 Budget Deficit Summary October 2025](#)

[FY25 Projected Deficit Update August 2025](#)

[FY25 Budget Deficit Discussion March 2025](#)

# Article 05

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OPEN ENROLLMENT

# Article 05 – Prospect Mountain Tuition

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To see if the district will raise and appropriate \$248,054 for the current fiscal year to cover open enrollment tuition for Pittsfield students attending Prospect Mountain High School during the 2023-2024, 2024-2025, and 2025-2026 school years.

Estimated Tax Impact- \$0.37 per thousand dollars of the town's assessed value of \$666,707,155

Recommended by the School Board: YES 5-0

Recommended by the Budget Committee: YES 10-0

# Article 5 – Prospect Mountain Tuition

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- Amount: \$248,054
- Covers open enrollment tuition obligations
- Applies to prior and current years
- Tax Impact: \$0.37 per \$1,000

# Article 06

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COLLECTIVE BARGAINING AGREEMENT

# Article 06 – Collective Bargaining Agreement

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To see if the school district will vote to approve the cost items included in the three-year collective bargaining agreement reached between the Pittsfield School Board and the Education Association of Pittsfield which call for the following increase in salaries and benefits at the current staffing levels over those paid in the prior fiscal year:

- Fiscal Year 2026-2027 Total Estimated increase: \$144,942
- Fiscal Year 2027-2028 Total Estimated increase: \$165,287
- Fiscal Year 2028-2029 Total Estimated increase: \$173,511

And furthermore, to raise and appropriate to the sum of \$144,942 for the upcoming fiscal year such sum representing the additional costs attributable to the increase in salaries, FICA and retirement benefits as required by the new agreement over those that would be paid at the current staffing levels. (Majority vote required)

Estimated Tax Impact- \$0.28 per thousand dollars of town's assessed value \$666,707,155

Recommended by the Pittsfield School Board: YES 5-0

Recommended by the Budget Committee: YES 10-0

# Article 06 – Collective Bargaining Agreement

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To see if the school district will vote to approve the cost items included in the three-year collective bargaining agreement.

➤ FY27 Increase: \$144,942

➤ FY28 Increase: \$165,287

➤ FY29 Increase: \$173,511

Estimated Tax Impact: \$0.28 per \$1,000

Recommended by the School Board: YES 5-0

Recommended by the Budget Committee: YES 10-0

# Non-monetary Articles

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# Article 07

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SPECIAL MEETING AUTHORIZATION

# Article 07 – Special Meeting Authorization

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Shall the Pittsfield School District, if Article 06 is defeated, authorize the School Board to call one special meeting to address Article 06 cost items only?

Recommended by the School Board: YES 5-0

# Article 08

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OPEN ENROLLMENT

# Article 08 – Open Enrollment

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To see if the Pittsfield School District will vote to designate Pittsfield Elementary and Pittsfield Middle High Schools as open enrollment schools to allow an unlimited number of students from outside Pittsfield to attend schools within the Pittsfield School District as provided in RSA 194-D:2 and :3 and limit the percentage of Pittsfield students who may attend open enrollment schools located outside the Pittsfield School District to zero (0) percent of the school district's current pupil enrollment.

Recommended by the School Board: YES 5-0

# Article 09

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ESTABLISH A STUDY COMMITTEE UNDER RSA 194-C:2

# Article 09 – Study Committee

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To see if the Pittsfield School District will vote to establish a Study Committee under RSA 194-C:2 for the purpose of examining the long-term future of the Pittsfield School District, including but not limited to district organization, reorganization, sustainability, governance options, regional partnerships, and other structural or operational models. The Study Committee shall gather community input, analyze financial and operational data, and prepare a written report of findings and recommendations for the School Board no later than December 31, 2026. The Committee shall consist of nine members appointed by the School Board, including two School Board members, the Superintendent or designee, three staff members, and three community members. This study shall not predetermine or require any specific outcome and is expressly limited to research, analysis, and public engagement. No appropriation is requested under this article.

Recommended by the School Board: YES 5-0

# Article 09 – Study Committee

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Establishes a Study Committee under **RSA 194-C:2** to examine the long-term future of the **Pittsfield School District**

Study topics may include district organization, sustainability, governance options, regional partnerships, and other structural or operational models

Committee will gather community input, analyze financial and operational data, and prepare a written report for the School Board by **December 31, 2026**

Committee membership: 9 members appointed by the School Board

- 2 School Board members
- Superintendent or designee
- 3 staff members
- 3 community members

The study does **not** require or predetermine any specific outcome

No funding is requested under this article

# Article 10

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CITIZEN PETITION SCHOOL WARRANT ARTICLE -  
SB2 SCHOOL DISTRICT IN ACCORDANCE WITH RSA  
197:6

# Article 10 – Citizen Petition: High School Study

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To see if the Pittsfield School District will vote to authorize the Pittsfield School Board to initiate and carry out the formal process, as permitted by New Hampshire law and Department of Education regulations, to pursue the potential closure of Pittsfield High School at the conclusion of the 2026-2027 school year, including but not limited to conducting any required studies; providing opportunities for meaningful public input; utilizing objective and publicly disclosed criteria; and developing a transition plan for affected students, staff, and programs; and to investigate, evaluate, and, where appropriate, negotiate alternative secondary education options for students currently served by Pittsfield High School, including but not limited to regionalization, tuition agreements with other public school districts, charter schools, academies, or other lawful educational placements; and to report its findings, proposed options, and any recommendations back to the voters at a future School District meeting before any final action is taken.

# Article 10 – Citizen Petition: High School Study

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## Citizen Petition Warrant Article

- Authorizes the Pittsfield School Board to begin the legal process to explore possible closure of Pittsfield High School after the 2026–2027 school year
- Allows the Board to conduct required studies, gather public input, use objective criteria, and develop a transition plan
- Allows investigation and possible negotiation of alternative secondary education options (regionalization, tuition agreements, charter schools, academies, or other lawful placements)
- Requires the Board to report findings, options, and any recommendations back to voters before any final action

# Summary Information

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# Budget Summary

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## **Current Conditions**

- Enrollment continues to decline
- Staffing adjusted to match student enrollment
- Ongoing focus on academic recovery and district stability

## **Budget Alignment**

- Spending aligned with student needs
- Staffing model right-sized to enrollment
- Special Education audit continues to align services and staffing
- Focus on long-term sustainable operations

# Budget Summary

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## Budget Comparisons

- **Proposed Budget** is lower than last year
- **Proposed Budget** is lower than the default budget
- Default budget is higher because state law (RSA 40:13) bases it on last year's staffing and costs, not the district's proposed enrollment-based reductions

## Additional Articles

- Deficit article addresses prior funding shortfall
- Tuition article covers required student obligations

# All Budget Documents

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[FY27 Budget Committee Summary](#)

[FY27 School District Budget \(MS27\)](#)

[FY27 School District Default Budget](#)

[FY27 School District Warrant Articles](#)

[FY27 Citizen Petition \(Article 10 on Ballot\)](#)

[FY26/FY27 Adequacy Comparison](#)

[FY25 Budget Deficit October 2025](#)

[FY25 Budget Deficit Summary October 2025](#)

[FY25 Projected Deficit Update August 2025](#)

[FY25 Budget Deficit Discussion March 2025](#)