



SCHOOL ADMINISTRATIVE UNIT #51
 23 Oneida Street, Unit 1
 Pittsfield, New Hampshire 03263
 Phone: (603) 435-5526 • Fax (603) 435-5331
 Lori L. Lane, Interim Superintendent of Schools

FY 2025-2026 PROPOSED OPERATING BUDGET INFORMATION

REVENUES AND EXPENSES BREAKDOWN

DELIBERATIVE SESSION - February 6, 2025
SNOW DATE – February 7, 2025

7 PM – PMHS Cafeteria

ESTIMATED ANTICIPATED REVENUES FOR FY 2025-2026:

	FY 2025-2026	TOTALS
Base State Adequacy Aid (estimate based on K-12 student enrollment as of 10/1/2024)	\$5,180,673.56	
Statewide Education Property Tax (SWEPT)	\$619,294.00	
TOTAL State Education Aid*		\$5,799,967.56
Federal Additional Grants (E-rate)	\$30,000.00	
Medicaid Reimbursements	\$54,000.00	
State Grants (CTE Tuition/Transportation, Special Education Aid)	\$208,671.50	
Local Revenue Sources (Headstart rent)	\$13,000.00	
TOTAL Federal, State, Local revenues		\$305,671.50
GRAND TOTAL - REVENUES		\$6,105,639.06
AMOUNT TO BE RAISED BY TAXES		\$5,616,331.94

***State Education Aid:** Based on October 1, 2024 enrollment: 493 - 19 Pre-School = 474)

Base Adequacy	2024-25: \$4,736,949.34	2025-26: \$5,180,673.56	an increase of \$443,724.20
SWEPT	2024-25: \$610,043.00	2025-26: \$619,294.00	an increase of \$9,251.00

EXPENDITURES: THE PROPOSED OPERATING BUDGET FOR FY 2025-2026:

The FY 2025-26 Proposed Budget is \$11,721,971.00 which represents a 7.08% increase over the 2024-25 approved budget of \$10,947,127.20. (Please note: The Budget Committee amended the School Board’s approved Proposed Operating Budget of \$12,604,270 on 1/22/2025.)

The FY 2025-2026 Default is \$12,415,897 which represents a 13.42% increase over the 2024-25 approved budget. (The FY 2025-2026 Default Budget is the same as the FY 2024-2025 operating budget but also includes all required increases in accordance with RSA 40:13, X such as health and dental insurance, special education out-of-district placements, and transportation contract increases.)

Factors influencing the increase:

1. 11.6% increase in health insurance, resulting in an increase of \$245,126.40 (Health Trust) Covered employees pay 15% of the total cost of their health insurance plan.
2. 5% increase in dental insurance (Delta Dental), resulting in an increase of \$5,929. Covered employees pay 20% of the total cost of their dental insurance plan.

Health Insurance	Total 2024-25	District 2024-25	Employee 2024-25
Single	\$14,198.04	\$12,068.33	\$2,129.71
2 Person	\$28,396.08	\$24,136.67	\$4,259.41
Family	\$38,334.72	\$32,584.51	\$5,750.21
	Total 2025-26	District 2025-26	Employee 2025-26
Single	\$15,851.16	\$13,473.49	\$2,377.67
2 Person	\$31,702.32	\$26,946.97	\$4,755.35
Family	\$42,798.12	\$36,378.40	\$6,419.72

Dental Insurance	Total 2024-25	District 2024-25	Employee 2024-25
Single	\$619.56	\$495.65	\$123.91
2 Person	\$1,196.88	\$957.50	\$239.38
Family	\$2,140.92	\$1,712.74	\$428.18
	Total 2025-26	District 2025-26	Employee 2025-26
Single	\$650.52	\$520.42	\$130.10
2 Person	\$1,256.76	\$1,005.41	\$251.35
Family	\$2,247.96	\$1,798.37	\$449.59

3. Special Education costs for students currently receiving services out-of-district have increased from FY 2024-2025 by \$393,918. This is a 90% increase from the FY 2024-2025 budgeted amount.
4. Special Education transportation costs for students currently receiving services out-of-district have increased from FY 2024- 2025 by \$176,537. This is an 83% increase from the FY 2024-2025 budgeted amount.

5. The regular student transportation contract for the FY 2025-2026 school year will be increasing by \$19,878. This is a 1% increase from the FY 2024-2025 contracted amount.
6. The vocational student transportation contract for the FY 2025-2026 school year will be increasing by \$6,512. This is a 1% increase from the FY 2024-2025 contracted amount.
7. The support staff, non-union member salaries increased by \$120,412. This is a 3% increase from the FY 2024-2025 operating budget.

REDUCTIONS from the School Board’s Proposed Operating Budget to meet the Budget Committee’s Proposed Operating Budget are:

PMHS Receptionist
 PMHS College/Career Coordinator
 PMHS Family Support Coordinator
 PMHS Middle School Special Education Teacher
 PMHS Custodian
 PES Special Education Teacher
 PES Student Support Center Para-educator
 PES Para-educator
 District Out-of-District Student Coordinator
 SAU Administrative Assistant reduce to 20 hours/week

PES move one para-educator position to the Title I grant
 Move ½ of salary and benefits for behavior support position to federal grant
 Move salary and benefits for para-educator to federal grant
 Move contracted service speech assistant to federal grant

Reduce Technology New Equipment line
 Reduce Technology Replacement Equipment line

TOTAL BUDGET REDUCTIONS \$882,299