

# SCHOOL ADMINISTRATIVE UNIT 50

48 POST ROAD  
GREENLAND, NH 03840  
(603) 422-9572  
FAX (603) 422-9575

GREENLAND CENTRAL SCHOOL  
70 POST ROAD  
GREENLAND, NH 03840  
(603) 431-6723  
FAX (603) 430-7683

MAUDE H. TREFETHEN SCHOOL  
CRANFIELD STREET  
NEW CASTLE, NH 03854  
(603) 436-5416  
FAX (603) 427-1918

NEWINGTON PUBLIC SCHOOL  
133 NIMBLE HILL ROAD  
NEWINGTON, NH 03801  
(603) 436-1482  
FAX (603) 427-0692

RYE ELEMENTARY SCHOOL  
461 SAGAMORE ROAD  
RYE, NH 03870  
(603) 436-4731  
FAX (603) 431-6702

RYE JUNIOR HIGH SCHOOL  
501 WASHINGTON ROAD  
RYE, NH 03870  
(603) 964-5591  
FAX (603) 964-3881

TO: Town of Rye Budget Committee  
FROM: Susan Penny, Business Administrator, SAU#50  
DATE: November 21, 2024  
RE: 2025-2026 Budget

Enclosed is the 2025-2026 proposed budget for Rye School District.

General Fund = \$18,248,119.00  
Food Service = \$233,896.00  
Grants = \$140,0000

**Total Appropriations = \$18,622,015.00**

The General Fund budget has increased **\$696,214.48** from FY25 (3.81%)

The Rye School Board held a budget workshop on October 29, 2024 at the Rye Safety Complex. The Rye School Board, SAU Administration staff, and both the RES and RJH School Principals attended the workshop. The budget presented was:

General Fund = \$18,855,325.00  
Food Service = \$233, 896.00  
Grants= \$140,000.00

Total Appropriations = \$19,229,221.00

This budget reflected an increase of \$1,276,420.48 (7.26%) from FY25

The budget was reviewed carefully and thoughtfully with educational and capital improvement goals being top priority. The School Board asked School and SAU administration to reduce the budget so that the total variance would be less than a 4% increase from FY25. The following reductions were made from the October 29<sup>th</sup> budget:

1. HS tuition was reduced by 2 additional students = \$48,950.00 (Trust Fund will be used if needed)
2. Special Education Tuition was reduced by \$125,000 as a last-minute change in student needs occurred
3. Special Education Transportation was reduced by \$95,000 as a last-minute change in student needs occurred
4. Language Arts books was reduced by \$50,000; it was decided the new LA program could be introduced in FY27
5. Maintenance Objectives at RES was reduced by \$198,375.00; it was decided that the Gym HVAC Unit replacement work could be postponed for a year or two
6. Principal Office supplies (RES) was reduced by \$13,500
7. Contracted Services (RES) was reduced by \$12,725.00. This was for power washing; FY25 end of year funds may be used for this expense or postpone the power washing for a year
8. Contracted Services (RJH) was reduced by \$40,000. This was for mason work; FY25 end of year funds may be used for this expense or postpone the mason work for a year
9. Non- Instructional Equipment at RJH was reduced by \$26,956.00. This was for the replacement of the kitchen exhaust fan. This was repaired in FY24; the replacement can be postponed.
10. \$3,300 was added to Property and Liability Insurance (\$1,650 to each school) as the GMR was released after the date the books were printed

All of the above equates to a \$607,200 reduction to the original budget presented on October 29<sup>th</sup>. As stated previously this results in a new general fund budget of \$18,248,119. Which is an increase of \$669, 214.48 (3.81%) from FY25.

The following information relates to the Proposed FY26 budget:

Health Insurance – overall increase of 3.3%

Dental Insurance – increase of 5.0%

Property and Liability GMR – increase of 13.6%

Worker's Compensation – increase of 12.0%

Unemployment – decrease of 9.0%

NHRS rates for teacher's decrease of .41% from FY25

NHRS rates for other employee's decrease of .78% from FY25

Salaries - support staff CBA(RESPA) increased per CBA–3% plus step, employees off step-5%

Administrators and other staff increased by 3.8%

Increases for employees in the teacher CBA will be proposed in a separate warrant article

Regular Education Transportation – FY26 is year 2 of a 3-year contract with First Student (7.0% from FY25)

### **Rye School District – FY26 Proposed Budget-Major Variances (from FY25)**

#### **Major Increases:**

Salaries (excluding new positions) increased= \$13,716.40

New Position (1) includes salaries and benefits increased=\$110,138.95

Classroom Furniture RJH=\$55,479.18

Special Education Tuition increased: \$186,536.06

Technology costs (excluding salaries and software) increased: \$41,357.28

Software costs increased: \$41,131.77

District Share of SAU increased: \$71,533.00

Facilities costs (excluding salaries) increased: \$104,986.75

Regular Education Transportation increased: \$27,369.90

Special Education Transportation decreased: \$151,700.23

Total Major Increases = \$803,949.52

#### **Major Decreases:**

HS Tuition = \$43,467.00

Contracted Services – Spec Ed/Related Services: \$34,180.04

Building Improvements = \$79,455.00

Total Major Decreases = \$157,102.04

Total Major Increases/ Decreases = Increase of \$646,847.48