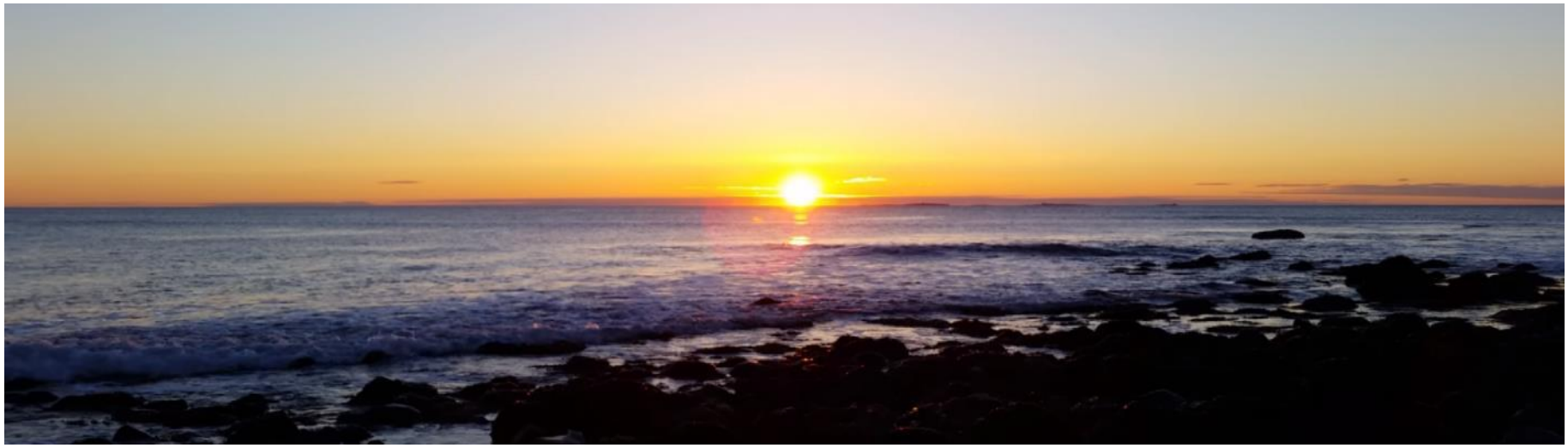
RYE CIVIC LEAGUE
2025 TOWN &School BUDGET PRESENTATION

Presentation video Click Here



POST-Deliberative Meeting:
Updated after the Meeting

Table of Contents

- 2025 Town Budget
- 2025 School Budget

Rye is providing over **$35,129,607M** in **2025** for local Government & County

Town Budget

- Town Operating Budget of $ **$13,309,022**
- Warrant Contributions to reserve funds**:** **$614,129**

School Budget

- School Budget of $**18,622,015**
- CBA Warrant of $286,202

Rockingham County 2025 (budget)

- **Rye** 2024 contributes 4.45% **($2,288,839)**

Rye 2025 Water Department Click Here

- Proposed Budget of **$2,093,210**
- **$162K** in warrants (most are coming from the un-assigned fund and a bond with potential forgiveness) Click Here

2024 Rye Beach Village District $184,460 Click Here
2024 Jenness Beach Village District No Budget Presented

$435K to Reserves and $179K in expenditures
Gray box will not impact 2025 Taxes

Warrant #	Warrant Article	Capital Outlay	Reserve & Expendable Fund	Un-assigned Fund Balance
Art 5	Harbor Rd. Bridge			$ 975,000
Art 8	Fire CBA	$ 38,529		
Art 10	DPW Equipment		$ 250,000	
Art 11	Tennis Court	$ 120,000		
Art. 13	Breakfast Hill Landfill			$ 85,000
Art. 14	Library HVAC Fund		$ 60,000	
Art 16	Municipal Buildings Maintenance		$ 35,000	
Art 17	Pollice Motorcyle	$ 20,600		
Art 18	SPCCP/SWPP Capital Reserve		$ 25,000	
Art 19	Conservation Maintenance		$ 20,000	
Art 20	Reavaluation Fund		$ 15,000	
Art 21	Un-anticipated Expenses			$ 15,000
Art 22	Recreation Building Fund		$ 10,000	
Art 23	Emergency Management Fund		$ 10,000	
Art 14	Landfill and Dump Management		$ 10,000	
	Town Total	**$ 179,129**	**$ 435,000**	**$ 1,075,000**
Art. 6	Engine 3 Replacement			$ 559,000
Art 12	Sewer I/I			$ 100,000
	Total For Town Taxes	**$ 614,129**		
	School			
	Teachers CBA	**$ 286,570**		
	Special Education Tuition			**$ 75,000**
	School Total	**$ 286,570**	**$ -**	**$ 75,000**

What a household contributes to Town and School Government in 2025 (using the 2024 tax rate)

Sewer is not taxed, funded by user fees.

			Assessed Value of Home		
			$ 500,000	$ 750,000	$ 1,000,000
Category	2025P	% of Budget (Town + Schoo	$ 4,490	$ 6,735	$ 8,980
Genl. Government	$ 2,881,790	9.0%	$ 405	$ 608	$ 810
Fire	$ 2,328,416	7.3%	$ 327	$ 491	$ 655
Police	$ 2,140,750	6.7%	$ 301	$ 452	$ 602
DPW	$ 2,630,030	8.2%	$ 370	$ 555	$ 740
Other Services	$ 860,303	2.7%	$ 121	$ 181	$ 242
Sewer excl. debt svc.	$ 507,137	1.6%	$ 71	$ 107	$ 143
Library	$ 825,333	2.6%	$ 116	$ 174	$ 232
Recreation	$ 434,265	1.4%	$ 61	$ 92	$ 122
Debt Service	$ 390,509	1.2%	$ 55	$ 82	$ 110
Capital Outlay	$ 310,490	1.0%	$ 44	$ 65	$ 87
School	$ 18,622,015	58.3%	$ 2,619	$ 3,928	$ 5,237
Total with School	$ 31,931,037				

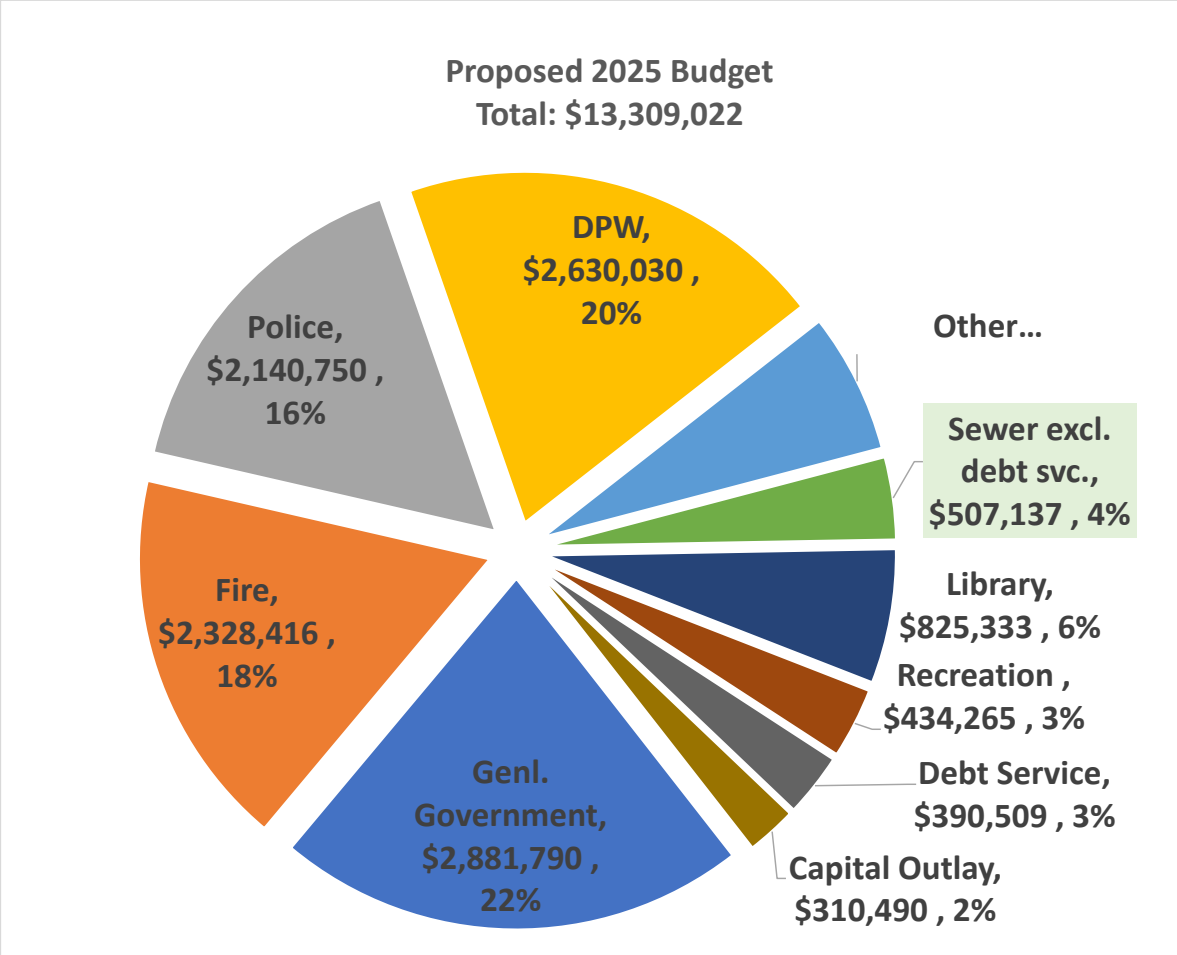
Does NOT include any of the warrants articles – so more will be paid for some services. Based on 2024 tax rate

Capital Outlays (one time purchases) are OUTSIDE of Operating Budgets so these numbers are not shown in the Departments spending the funds.

Department	Description	Amount
Town Hall	Security Cameras	$ 42,195
Police	Cruiser	$ 68,000
Town Wide	IT Equipment	$ 69,640
Police	Report Migration	$ 9,155
Public Works	Fuel Use Tracking System	$ 25,000
Public Works	Harbor Road Seawall A&E/Permitti	$ 36,500
Public Works	Road Condition Street Scan	$ 20,000
Public Works	MS4 Assistance	$ 40,000
Total		**$ 310,490**

Select Board 3% "GOAL" is misleading as a Department annual spend is Department Operation + Capital Outlay + Warrant articles.

2025 Town Budget by Department



General Government Includes:
Executive Office, Town Clerk, Tax Collector, Assessing, Finance Office, Legal, Zoning Board, Planning Board, Building Inspection, Town Custodian, Town Hall Facility, and Insurance.

Other Services Include:
Health Officer, Animal Control, Mosquito Control, Direct Assistance, Cemetery, Beaches, Land Management, Patriotic Purposes, Historic District, Heritage Commission, Conservation and Other Services.

Sewer is not taxed, but funded through user fees

Town Operating Budget 2025 Plan vs. 2024 Budget % is down slightly.

Of the Total Town (w/ capital outlay and funds) salaries/benefits are about 64% of town spend.

Category	2024	2025P	2025P vs 2024 $Change	2025P vs 2024 %Change	% of Operating Budget	10 Year $ Change	10 Year CAGR
Genl. Government	$ 2,835,905	$ 2,881,790	$ 45,885	1.6%	21.7%	$ 1,164,768	5.3%
DPW	$ 2,554,080	$ 2,630,030	$ 75,950	3.0%	19.8%	$ 1,025,391	5.1%
Fire	$ 2,402,513	$ 2,328,416	$ (74,097)	-3.1%	17.5%	$ 891,072	4.9%
Police	$ 2,039,158	$ 2,140,750	$ 101,592	5.0%	16.1%	$ 776,598	4.6%
Other Services	$ 890,828	$ 860,303	$ (30,525)	-3.4%	6.5%	$ 409,399	6.7%
Library	$ 796,250	$ 825,333	$ 29,083	3.7%	6.2%	$ 181,670	2.5%
Capital Outlay	$ 606,272	$ 310,490	$ (295,782)	-48.8%	2.3%	$ 147,490	6.7%
Sewer excl. debt svc.	$ 528,484	$ 507,137	$ (21,347)	-4.0%	3.8%	$ 250,296	7.0%
Debt Service	$ 401,375	$ 390,509	$ (10,866)	-2.7%	2.9%	$ (37,750)	-0.9%
Recreation	$ 403,075	$ 434,265	$ 31,190	7.7%	3.3%	$ 179,105	5.5%
Total Operating Budget	**$ 13,457,939**	**$ 13,309,022**	**$ (148,917)**	-1.1%		$ 4,988,039	4.8%

	2022	2023	2024	2025	1 Year Change		4 Year Change	
Budget Category	**Budget**	**Budget**	**Budget**	**Proposed**	**$ Change**	**% Change**	**$ Change**	**% Change**
Saleries/Bennefits	$ 7,430,315	$ 8,143,944	$ 8,993,583	$ 9,267,111	$ 273,528	3%	$ 1,836,796	25%
Operations	$ 3,299,876	$ 3,672,873	$ 4,112,943	$ 4,069,975	$ (42,968)	-1%	$ 770,099	23%
Captial Outlay	$ 125,679	$ 657,414	$ 719,632	$ 462,466	$ (257,166)	-36%	$ 336,787	268%
Warrants	$ 621,000	$ 468,000	$ 636,500	$ 526,600	$ (109,900)	-17%	$ (94,400)	-15%
Total	**$ 11,476,870**	**$ 12,942,231**	**$ 14,462,658**	**$ 14,326,152**	**$ (136,506)**	**-1%**	**$ 2,849,282**	**25%**

Bottom table from Budget Committee presentation - not final numbers

Town Narratives

Police Department: Migration Software, Animal Control Officer, Parking Enforcement Summary, Ticket Chart, Parking Narrative, Outside Detail, Cruisers, Police Department Narrative, Budget Request report, Emergency Management Request, Emergency Management Narrative

Fire Department: Budget Submission, Staffing Narrative, Update to Staffing Needs Assessment,
Ambulance, Lifeguard Narrative

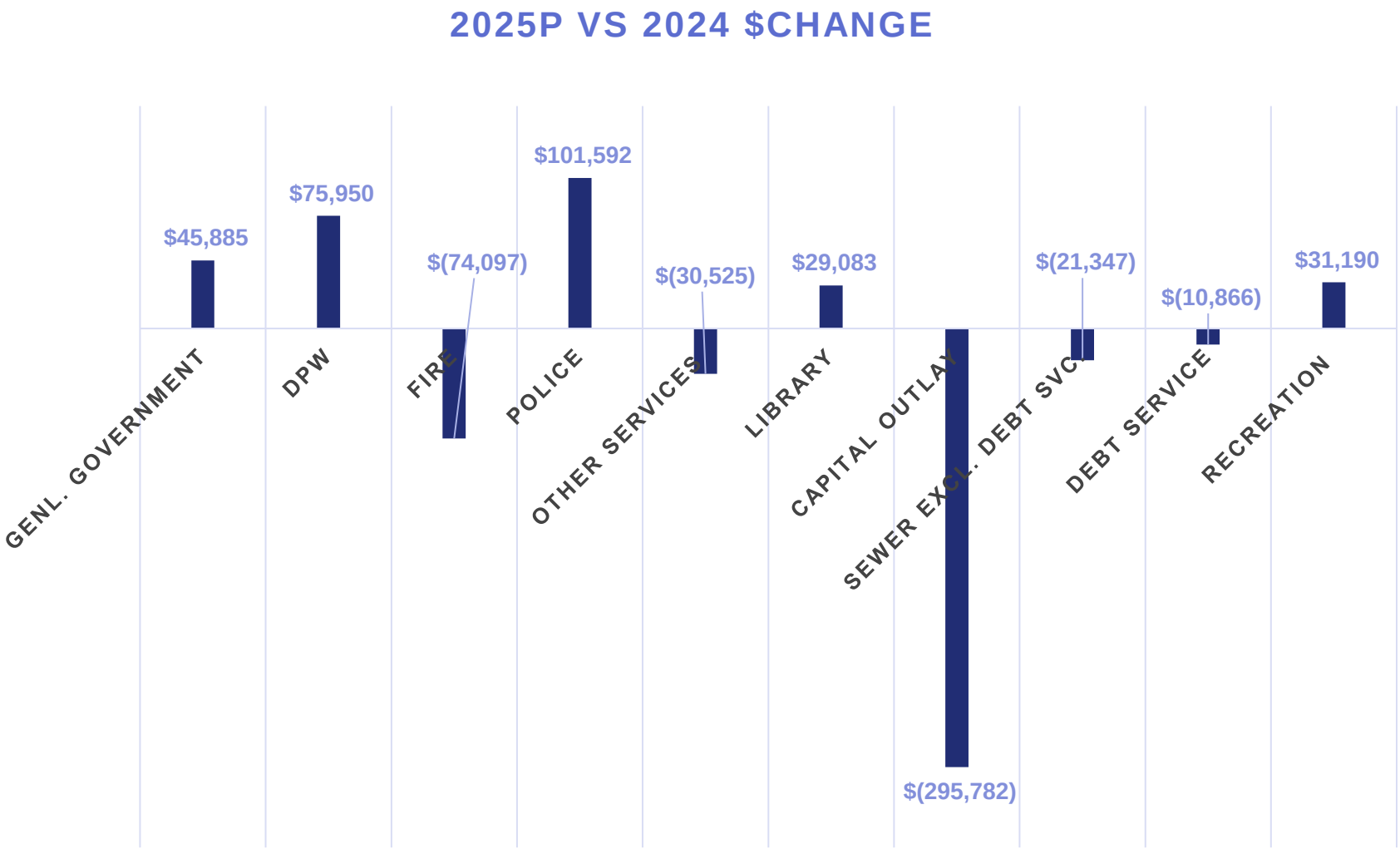
Safety Building: Narrative

Public Works: Department Narrative, Personnel, DPW Narrative, **Sewer**

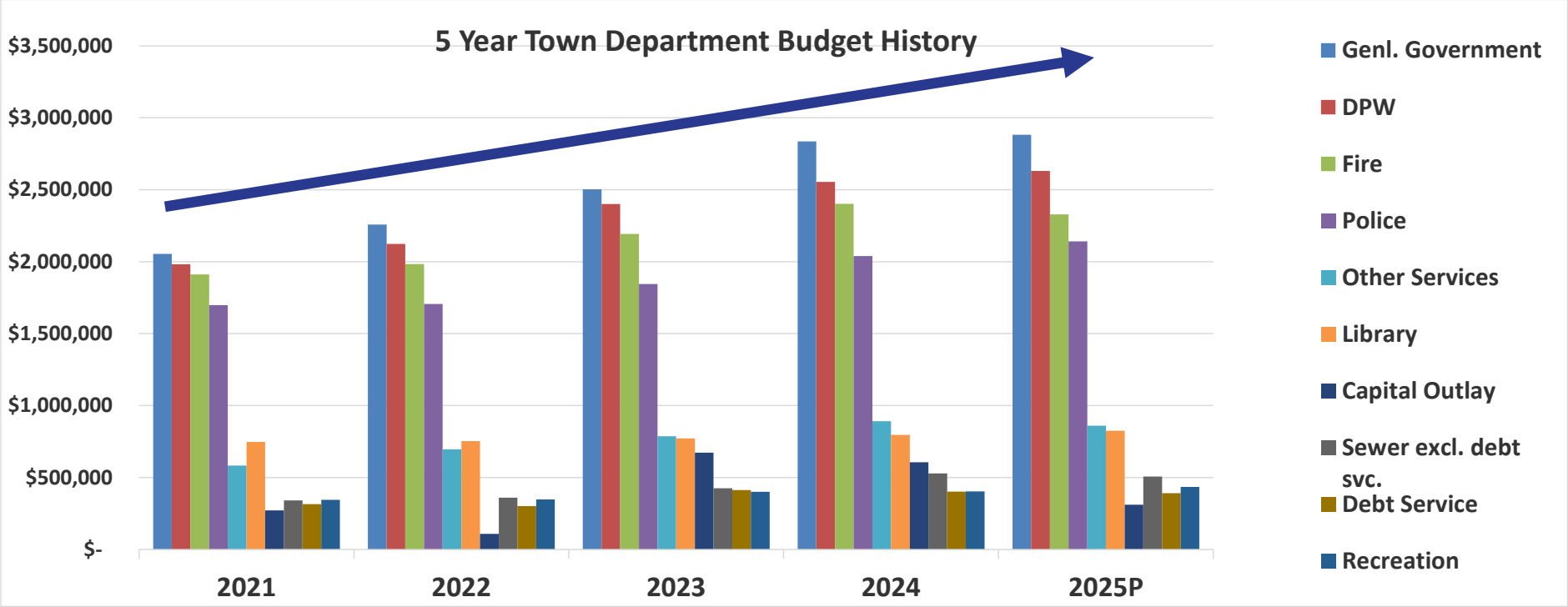
Building Department: Narrative Master Plan Implementation support

Commissions and Committees: Recreation, Library, Beach Committee, Energy, Solar Panel ROI, Heritage, Conservation, Regional Association detail

Town Budget Summary (Capital Outlay & Warrants not included)



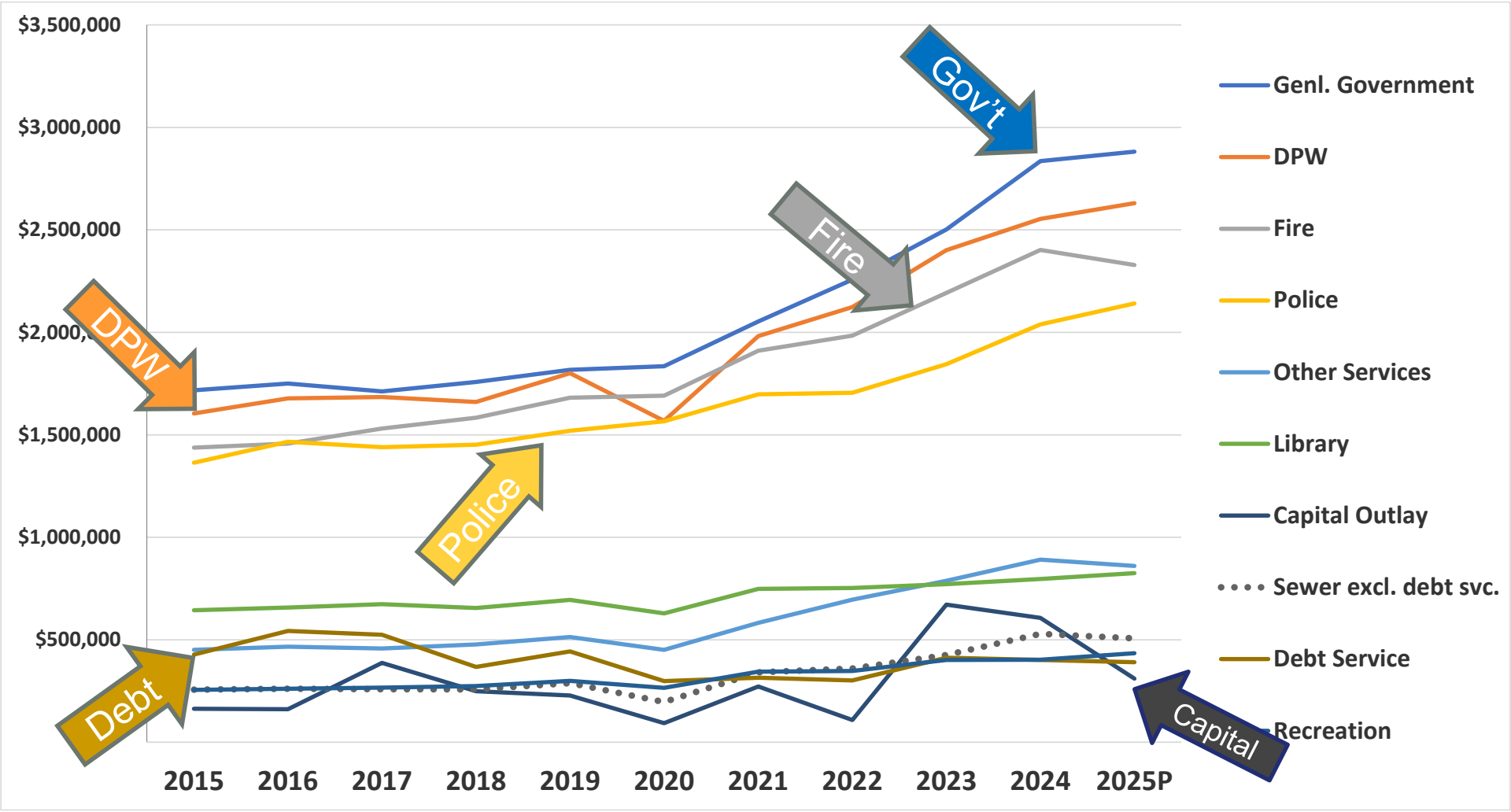
5 Year View of the Town Department Spend



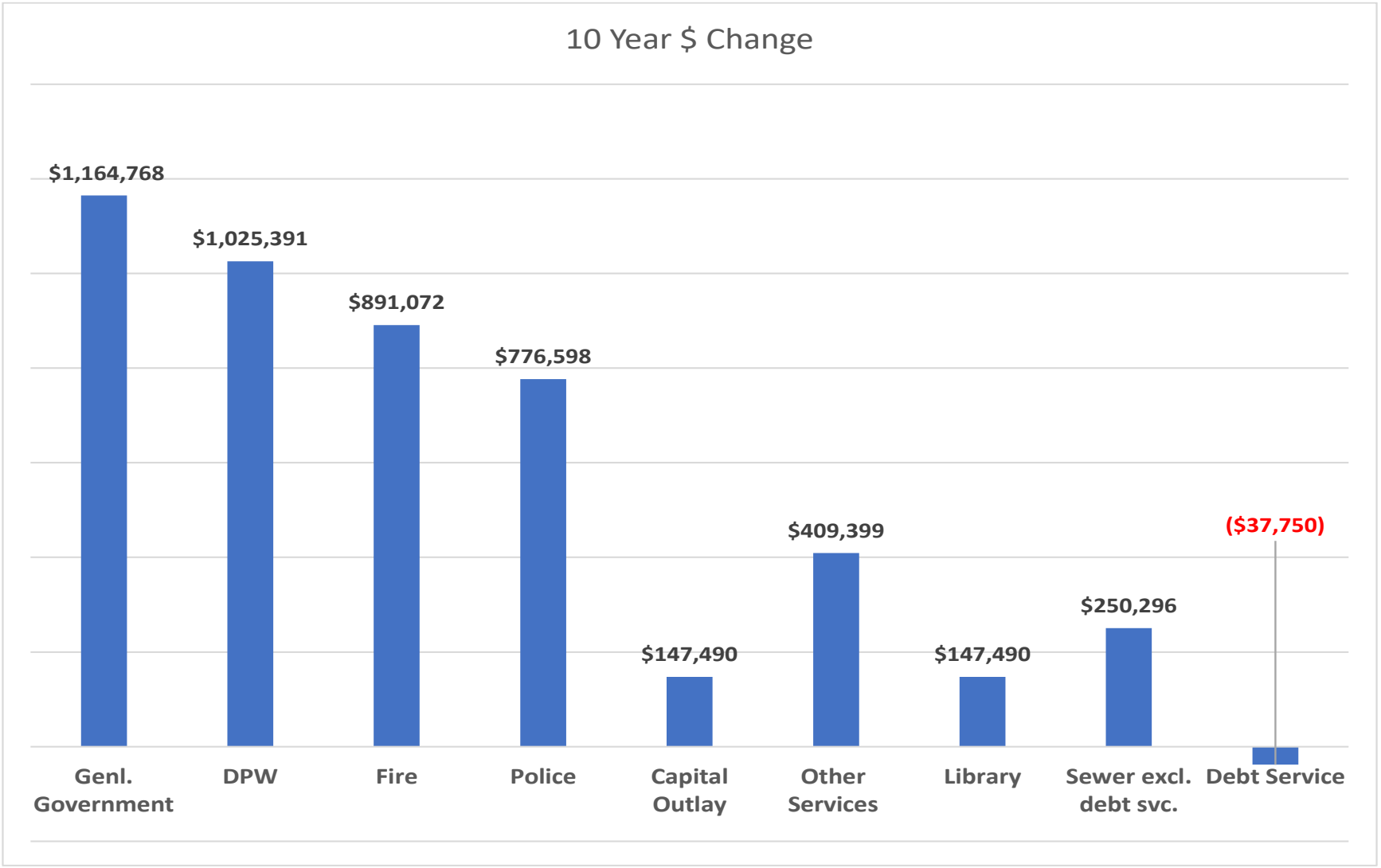
Town, DPW, Police and Fire are the big four are up $3.3M

Rye Water Department is just as big at $2.1M per year

10 Year Trend: Big four up, debt down, capital outlays slowing

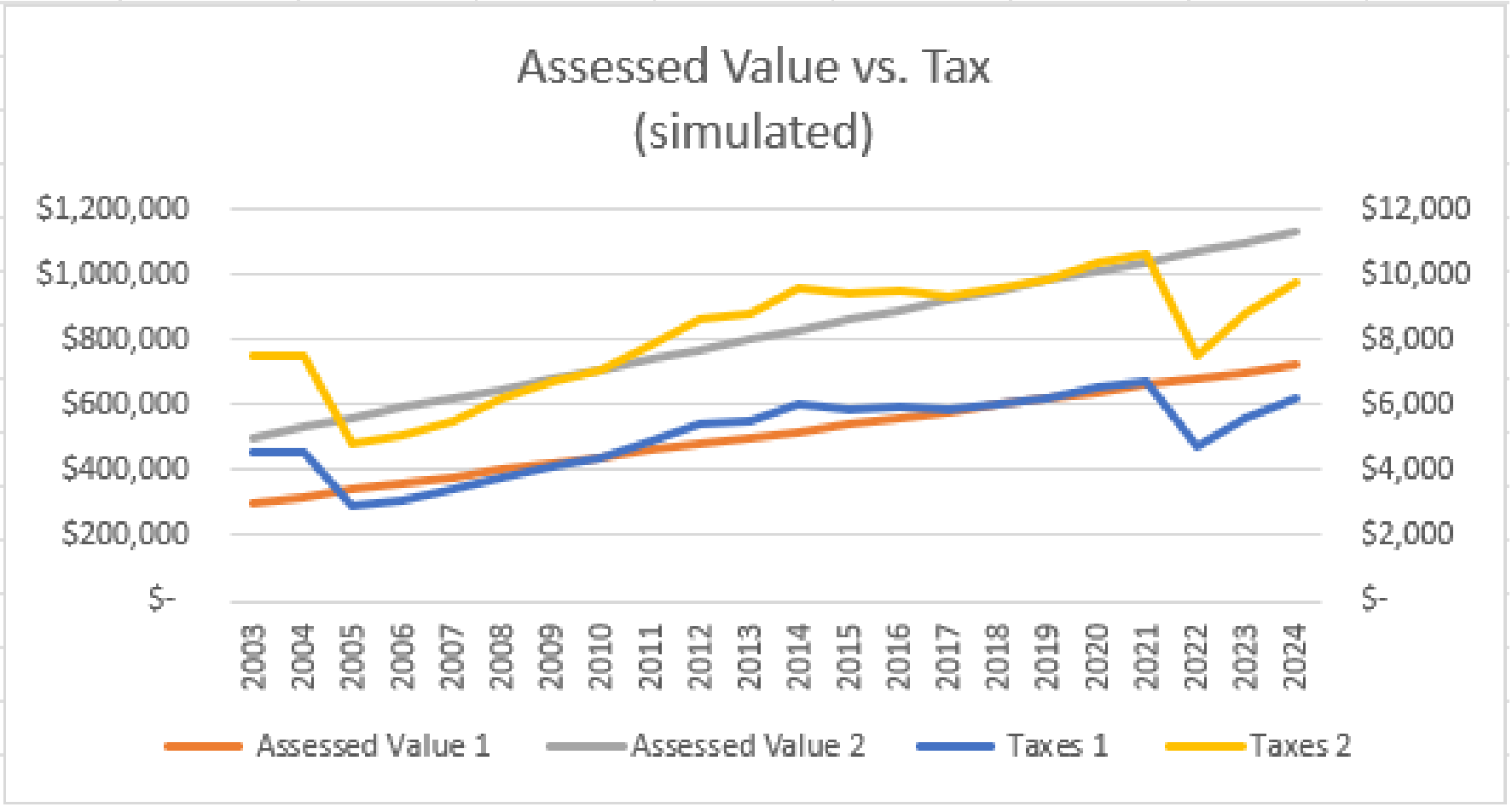


10 Year View of the Town Department Change



Town, DPW, Police and Fire are the big four are up $3.9M over 10 years

Rye Assessed value has doubled since before the last Assessment ($2.4B to $4.9B)



The Good Years: 2004 after Donor Towns went away. 20 years later that home is not paying that much more every year for local services

Debt service payments are at a low, offsetting increased spending

DATA CAME FROM THE CAPITAL IMPROVEMENT PLAN THAT WAS NOT COMPLETED in 2024.

There is a Warrant Article that this is done every year.

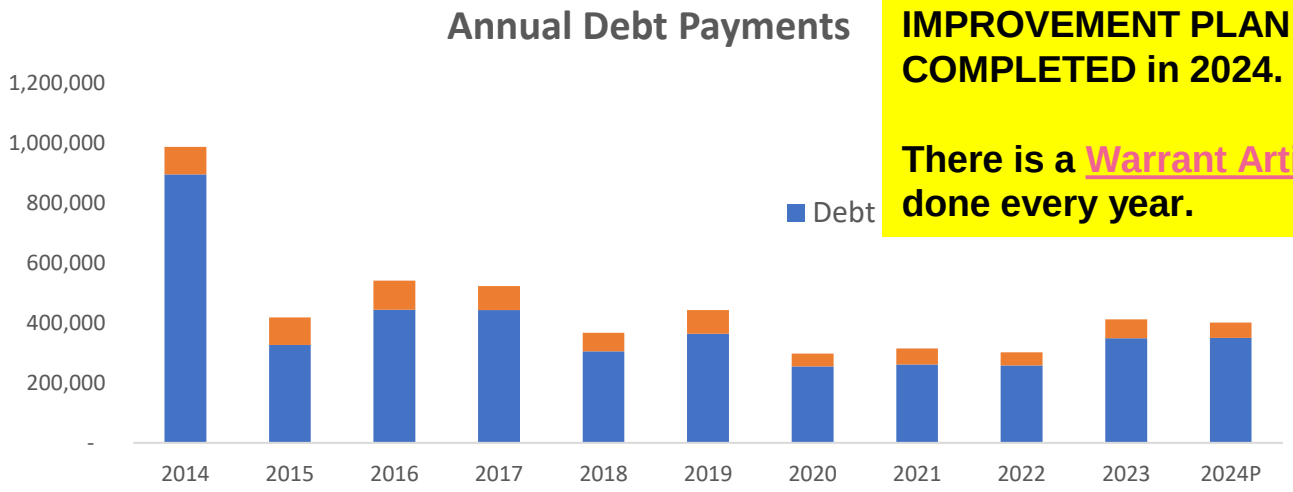


Table 6
Approved Bond Debt Service

Annual Debt Service Expense (interest & principal)

Bond Name	2023	2024	2025	2026	2027	2028
Conservation Land #5	124,025	118,415	112,805	-	-	-
Conservation Land #6	32,650	31,375	30,100	28,825	27,550	26,275
Conservation Land #7	123,610	120,649	117,688	114,727	111,766	108,805
Red Mill Culvert	26,120	25,100	24,080	23,060	22,040	21,020
Water Main Improvement	170,502	170,502	170,502	170,502	170,502	170,502
Total	476,907	466,041	455,175	337,114	331,858	326,602

As stated above, there are projects included in this CIP that anticipate new bonds being issued, **assuming that the projects recive approval and/or go-ahead authorization**. Their estimated costs, not including interest, are:

- Rye Water District projects 2024-2029 for a total of $13,675,000, not including bond payments. Water District decisions are voted at the Water DistrictAnnual Meeting. *Assuming a 30 year at 4%.
- Rye Conservation Commission Open Space Bond for 3.5 million in 2024. * Assuming 10-year bond at 4%

$1,566,404 in Capital Reserves (town, school, water…)
$1,411,200 in Expendable Trusts

Department	Account #	Purpose	Capital Reserves	Expendable Trusts
Library	103520031	Unanticipated Maintenance		$ 35,433
Town	103520004	Employee Separation		$ 289,305
School	103520035	Unanticipiated Tuition		$ 144,627
School	103520046	Technology Fund		$ 18,839
School	103520025	Building Maintenance		$ 202,414
School	103520026`	Special Education		$ 224,510
School	103520038	Wedgewood Farm		$ 71,334
Water	103520040	Storage Tank Maintenance		$ 236,829
Water	103520018	Unanticipated Maintenance		$ 166,513
Libray	103520042	Employee Separation		$ 21,395
Town Buildings	103520033	Unanticipated Maintenance	$ 195,878	
Fire	103520041	Fire and Ambulance Vehicle	$ 232,516	
Library	103520039	Replace HVAC	$ 115,735	
Public Works	103520003	Equipment	$ 307,071	
Public Works	103520031	Salt Shed	$ 1,470	
Public Works	103520049	MS4 Storm Prevention work	$ 25,154	
Public Works	103520011	Grove Road Landfill	$ 15,609	
Town (Clerk)	103520007	Records Restoration	$ 12,228	
Recreation	103520015	Building Maintenance	$ 37,572	
Sewer	103520008	Replace Lines	$ 60,345	
Town	103520043	Building Construction/Renovations	$ 111,178	
Revaluation	103520044	5-year Townwide Revaluation	$ 47,930	
Conservation	103520045	Building/Land Maintenance	$ 9,300	
Town	103520050	Emergency Management	$ 60,405	
Town	103520047	Activities & Events for the 400th	$ 684	
Water	103520001	Rsv Replace Equipment	$ 187,013	
Water	103520030	C/R Equipment and Buildings	$ 77,440	
Town	103520048	Farragut Sidewalk Capital Reserve	$ 15	
Rye Beach District	103520013	Rye Beach Funds	$ 4,495	
Town	103520017	Foss Graveyard	$ 3,437	
??	103520019	Manuel Fund?	$ 37,187	
??	103520024	Alma Goodwin Hill	$ 5,638	
??	103520029	Hyder Family Trust?	$ 13,231	
??	103520034	Daniel Austin Medicine Chest	$ 2,041	
Fire	103520037	Fire Dept Donations	$ 2,830	
Total			**$ 1,566,404**	**$ 1,411,200**
All Funds				**$ 2,977,604**

November 24 Un-assigned Account Balance: $2,781,349

$1,566,404
$1,411,200
$2,781,349
$5,758,953

What is the plan/strategy for all of this money??

Town/School/Water Building Maintenance Funds

Reserve Funds	Amount	
Library Maintenece	$	35,433
School Building Mainter	$	202,414
Town Bldg Maintenance	$	195,878
Library HVAC	$	115,735
Recreation Building	$	37,572
Town Bldg Const/Renov	$	111,178
Conservation Buildings	$	9,300
Water Equip and Bldggs	$	77,440
Sewer	$	-
Total Reserve Funds	**$**	**784,950**
2025 Warrents to Increase		
Recreation	$	10,000
Library HVAC	$	60,000
Town Buildings	$	35,000
Conservation Buildings	$	25,000
Water	$	25,000
Total 2025 Warrants	$	155,000
2025 Budget Line Items		
Public Works	$	6,700
Town Hall	$	15,000
Town Hall Annex	$	14,000
Safety Building	$	32,445
Recreation	$	14,000
Library	$	12,500
Conservation	$	10,000
Sewer	$	-
Water	$	24,000
School Bldgs Remod	$	300,360
2025 Budgets	$	429,005
Total	**$**	**1,368,955**

2025 Budget line items: $429,000
2025 Warrants: $155,000
Total: $584,000

Plus the almost $784,950K in Reserve Funding

$1,368,955 available for ongoing building maintenance and reserves for emergencies.

Close to $1.4M in funds for buildings.

Table of Contents

- 2025 Town Budget
- 2025 School Budget

2025/26 School Budget by Category

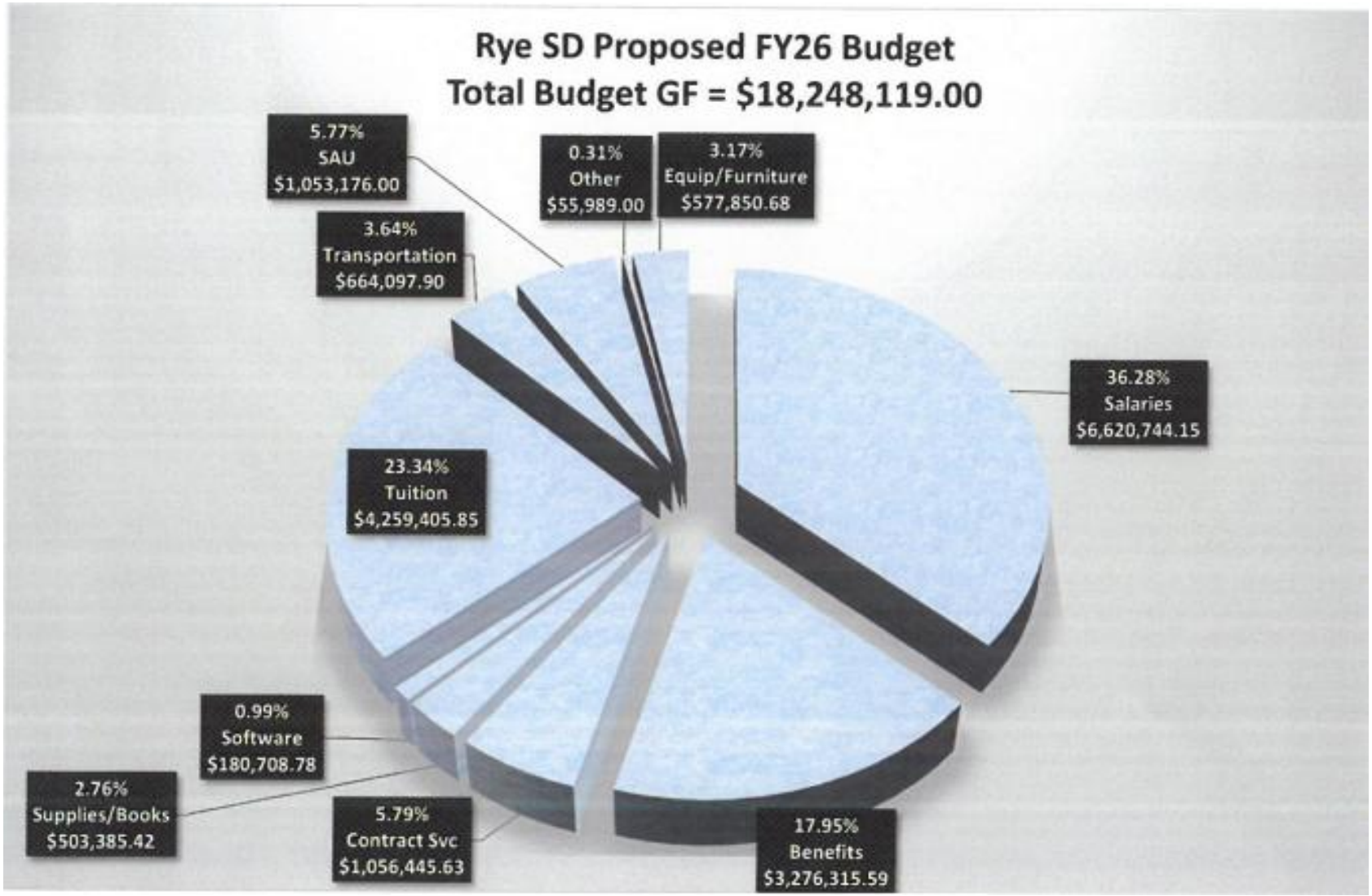


Chart created by SAU 50 Finance Director

2025/26 School Budget: DW, RES, RJH & PHS

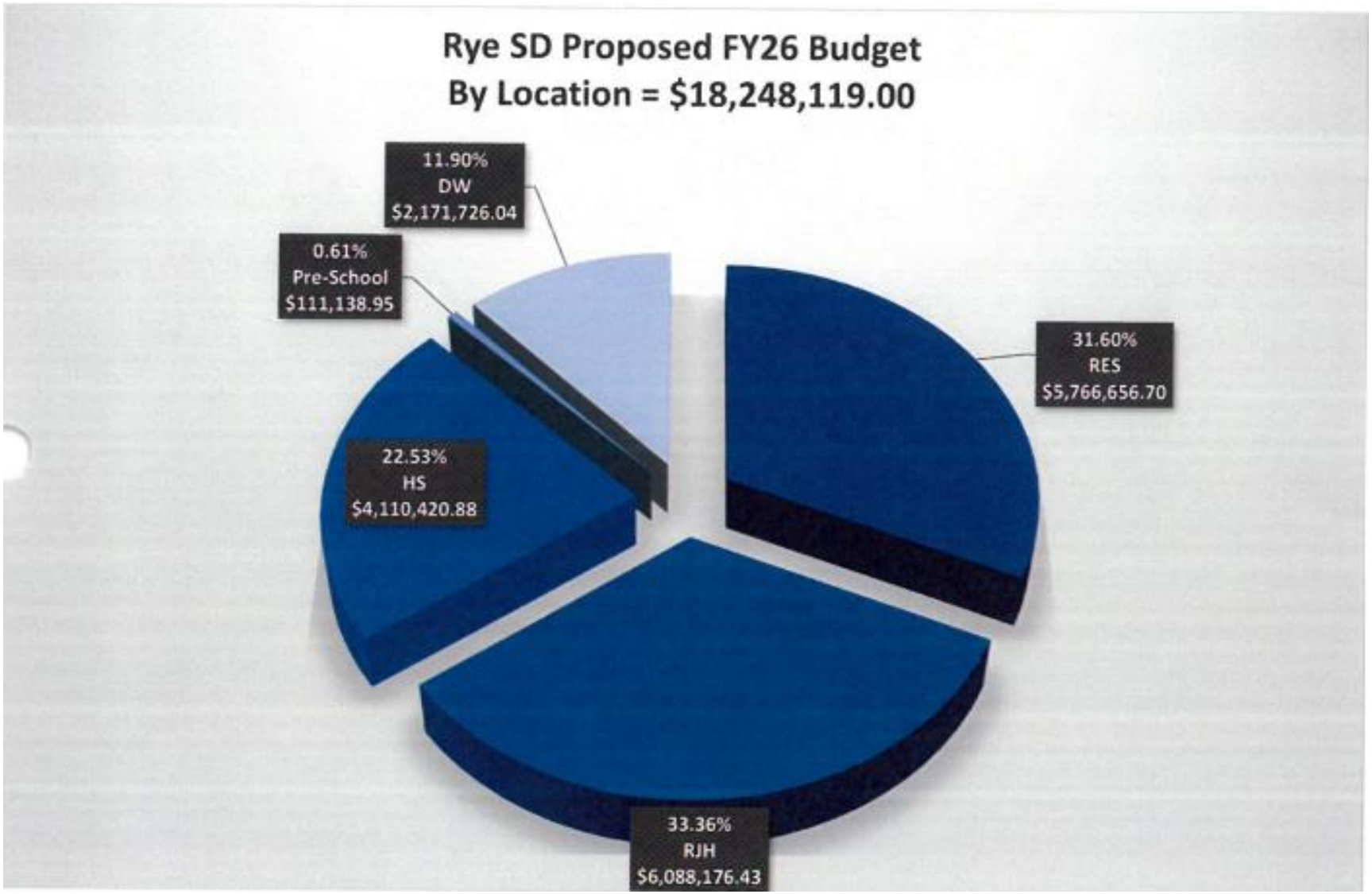


Chart created by SAU 50 Finance Director

2025/26 School Budget: DW, RES, RJH & PHS

Expense-Location	FY 26 Proposed Budget	FY25 Adopted Budget	Variance
Rye Elementary School	$5,766,656.70	$5,478,276.29	$288,380.41
Rye Junior High	$6,088,176.43	$6,035,345.42	$52,831.01
High School	$4,110,420.88	$3,972,342.60	$138,078.28
Pre-School	$111,138.95	$1,000.00	$110,138.95
District Wide	$2,171,726.04	$2,091,940.21	$79,785.83
Total	**$18,248,119.00**	**$17,578,904.52**	**$669,214.48**

Pre- School: This is now in the Rye budget, but it is a net zero impact as its costs are covered by the Tuition Revenue

High School per student cost is up from $22,976 (159 actual students) to $24,475 per student (plan has 155 students)

District Wide: This is the SAU 50 costs, plus costs shared across the two schools, plus the PHS bussing

Table created by SAU 50 Finance Director

2025/2026 School Board $607,200 Reduction Actions

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 $50,0000; 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

Chart created by SAU 50 Finance Director

2025/2026 Information

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)

Chart created by SAU 50 Finance Director

2025/26 School Budget Drivers

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

Chart created by SAU 50 Finance Director

2025/26 School Budget Drivers

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

Chart created by SAU 50 Finance Director

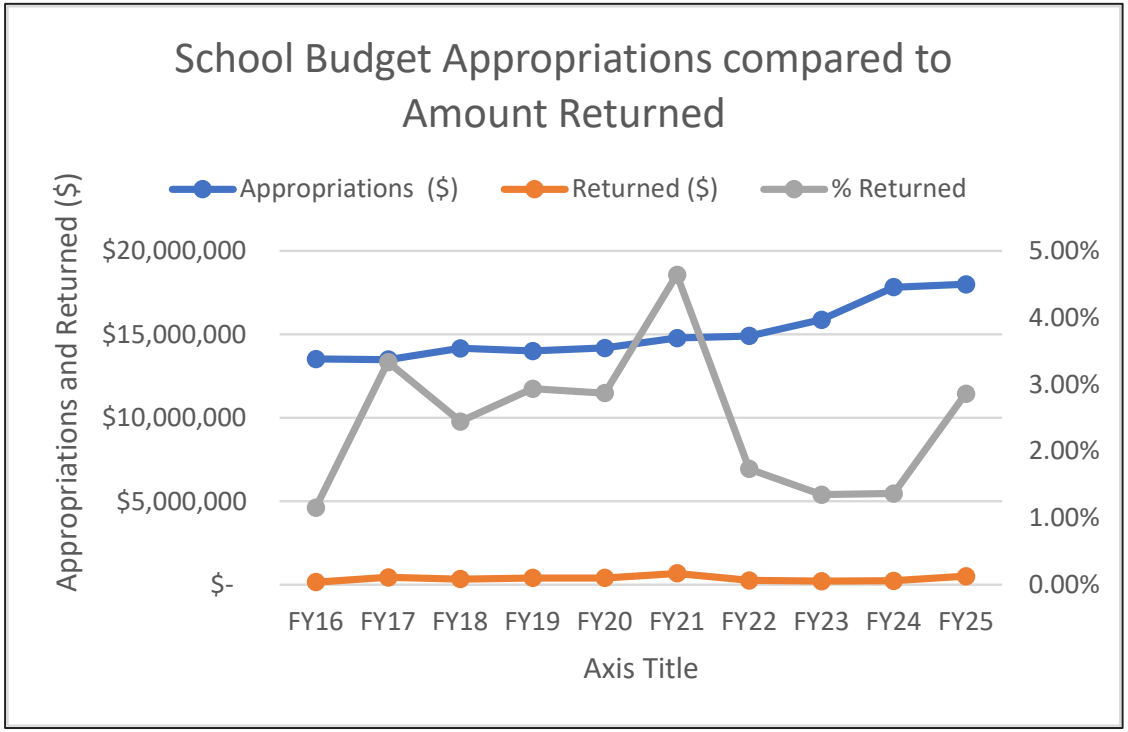
School Reserve Accounts

Expandable Trust	Current $	Target	Gap
Tuition Expendable	$ 140,993	$ 250,000	$ 109,007
Property Maintencane	$ 198,718	$ 300,000	$ 101,282
Special Ed. Expendable	$ 218,869	$ 300,000	$ 81,131
Wedgewood Fund	$ 69,542	$ 69,542	$ -
Technology Fund	$ 18,365	$ 50,000	$ 31,635

School has been leveraging Un-assigned account balances to make contributions to these fund.

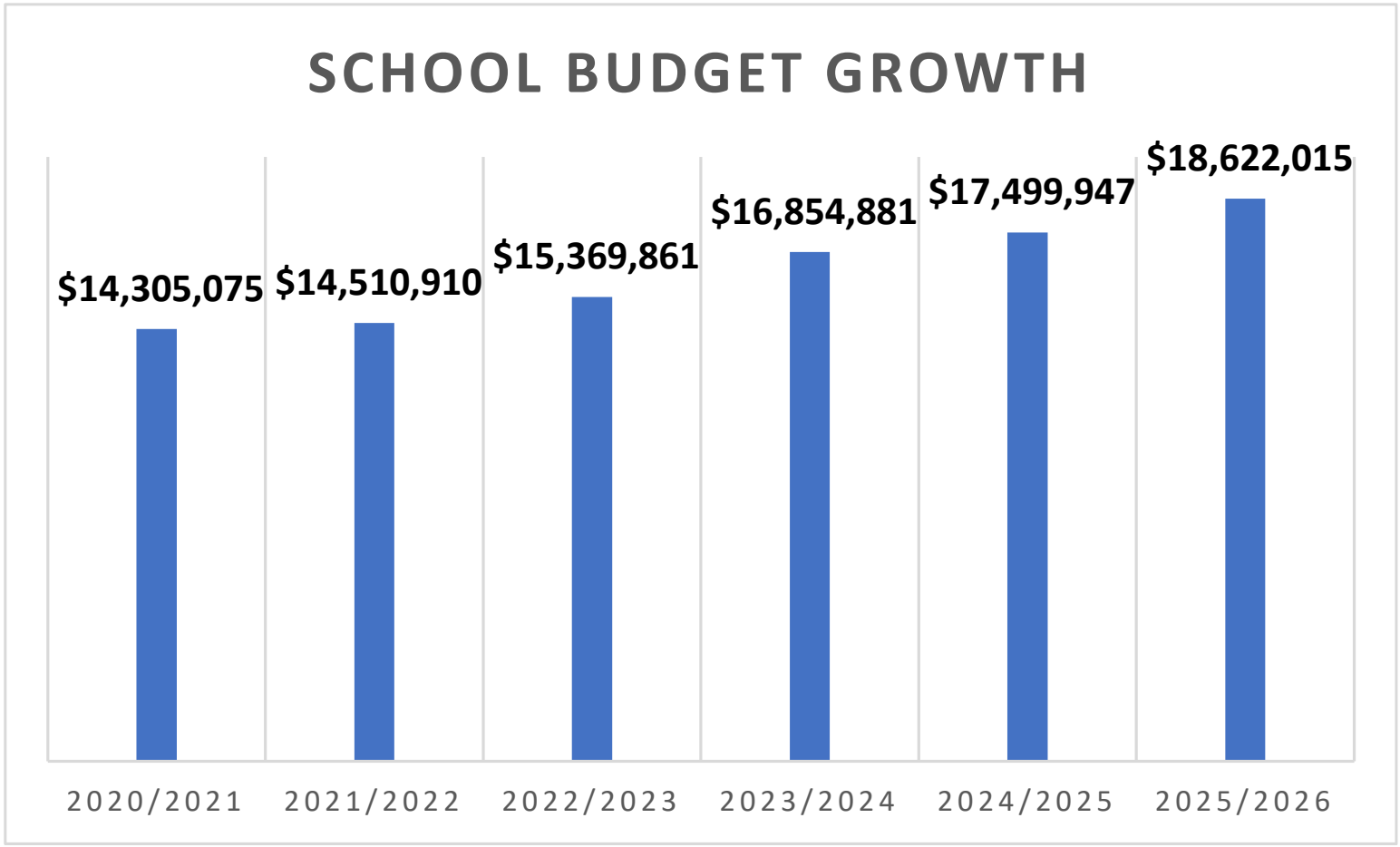
Alternating years for contributions

After alternating funds to reserve trusts, the School returns access budget to pay down taxes



Fiscal Year	Appropriations ($)	Returned ($)	% Returned
FY16	$ 13,523,510	$ 156,120	1.15%
FY17	$ 13,496,384	$ 450,168	3.34%
FY18	$ 14,162,950	$ 346,553	2.45%
FY19	$ 14,000,230	$ 411,266	2.94%
FY20	$ 14,186,580	$ 407,311	2.87%
FY21	$ 14,784,164	$ 686,552	4.64%
FY22	$ 14,910,999	$ 258,883	1.74%
FY23	$ 15,879,861	$ 214,463	1.35%
FY24	$ 17,832,795	$ 243,755	1.37%
FY25	$ 18,001,094	$ 515,026	2.86%

School Budget – 6 year trend ($4.3M increase over 5 years 30% since 2020/21)



563 555 561 561 575 489

Total RES, RJH & PHS Students

Student Enrollment K-8 Trend

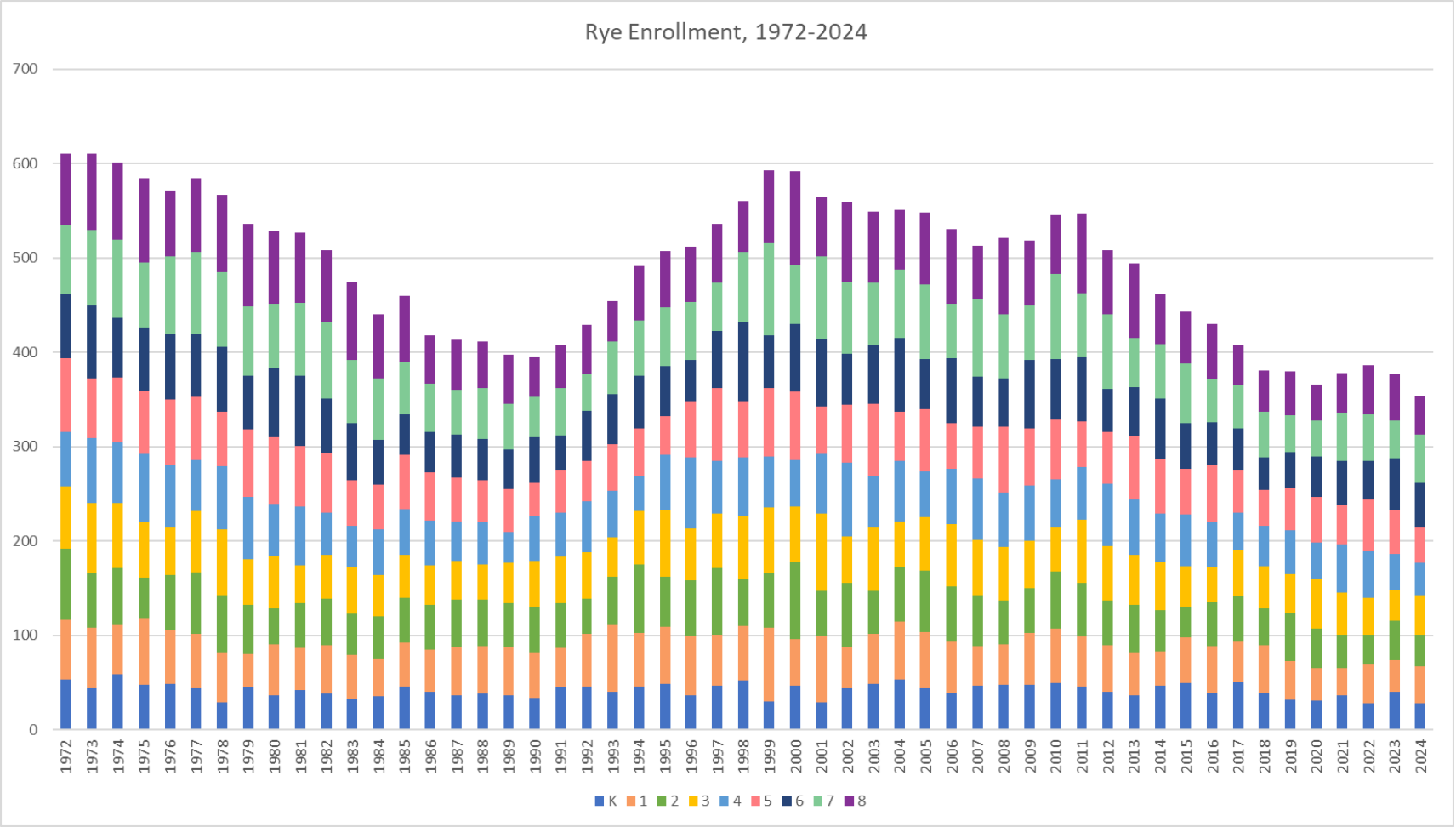
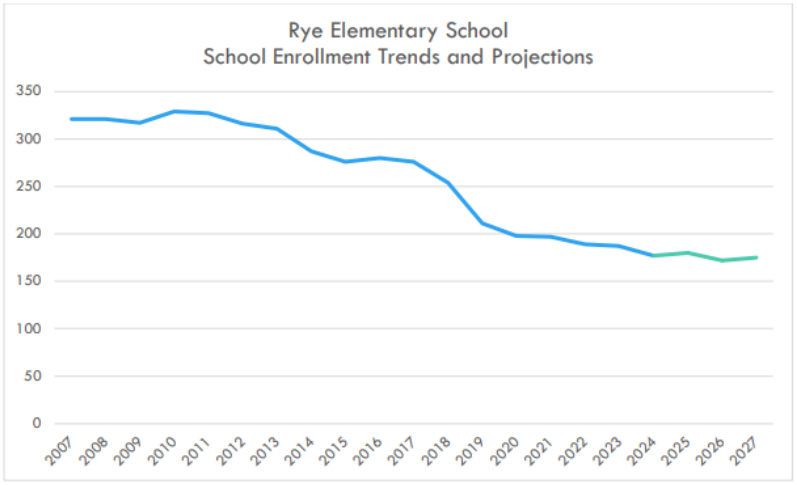
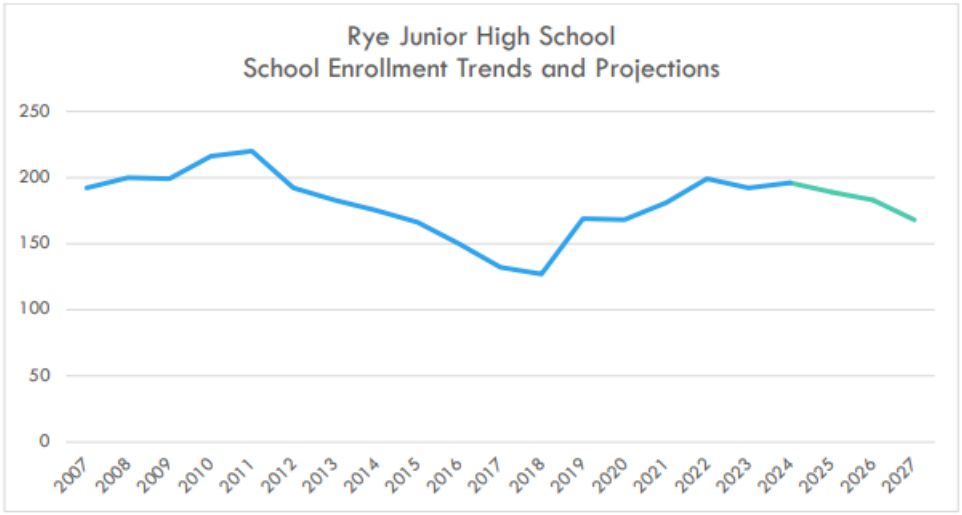


Chart created by Katherine Errecart [Click Here]

RES & RJH Projections for Rye Initial Conditions Report. Page 14 click here





School enrollment numbers have been declining at Rye Elementary School (RES), especially, and at Junior High School (RJHS), to a lesser degree. Projections show a stabilizing of school population at and continued decline at RJHS.

Rye Existing Conditions Report says RES has a capacity of 425 and RJH has 270

That is 695 students and from these graphs it looks like since 2020 enrollment floats around 375. So just over ½ capacity..

RES		
Grade	FTE	Additional Information
Kindergarten	2.00	
Grade 1	3.00	
Grade 2	2.00	
Grade 3	3.00	
Grade 4	2.00	
Unified Arts	6.60	STEAM, Art (.8), Music, Library, PE, World Language
Math Specialist	1.00	
Reading Specialist	1.00	
Guidance	1.00	
Nurse	1.00	
Special Education Teachers	3.00	
Regular Education Para	3.00	Grades K-1
Special Education Para	7.00	
Permanent Building Sub - Vacant	1.00	
Principal	1.00	
Secretarial Support	2.00	
Custodians	3.75	
Total RES	**43.35**	
RJH		
Grade 5	3.00	
Grade 6	3.00	
Grade 7	3.00	
Grade 8	3.00	
Unified Arts	6.00	STEAM, Art, Music, Library, PE, World Language
Math Interventionist	0.60	
Literary Interventionist	0.60	
Personal Learning Coach	1.00	
Guidance	1.00	
Nurse	1.00	
Special Education Teachers	3.00	
Regular Education Para	1.00	All grades
Special Education Para	6.00	
Permanent Building Sub - Vacant	1.00	
Principal	1.00	
Secretarial Support	2.00	
Custodians	2.50	
Total RJH	**38.70**	
District Wide		
Digital Learning Specialist	1.00	
Technology Coordinator	1.00	
Special Education Coordinator	1.00	
Custodial Supervisor	1.00	
Psychologist-Vacant	0.50	
BCBA	1.00	
Speech	1.50	
Occupational Therapy	1.00	
Total District Wide	**8.00**	
Total Rye School District	**90.05**	

Elementary & Junior High Staffing

Note number of Special Education Staff.

Personal Learning is for Special Ed.

Note number of Custodians.

Table from the SAU Budget Book

Capital Plan for the Schools $2.9M projects discussed

Project	Description	FY26	FY27	FY28	FY29	FY30	
RES - Main Wing bathroom	The bathrooms are the originals from 1956 and need to be upgraded-ADA compliant	$ -	$ -	$ 250,000.00	$ -	$ -	
RES - RTU HVAC	Rye Elementry School needs to replace 6 Roof Top units (RTU's)	$ 95,680.00	$ 95,680.00		$ 95,680.00	$ -	
RES - RTU HVAC	Rye Elementry School needs the cafe/gym HVAC unit replaced	$ -	$ 198,375.00				
RJH - Gym Wood Floor Replacement	The RJH gym floor is in rough shape. Over the years it has been sanded down to a point it cannot be refinished again. We have done a good job of spot fixing over the years but a replacement should be targeted. There are numerous dead spots and dips. A maple floor replcement will be around 185k.	$117,300.00			$ -	$ -	
RES - Exterior/Interior Doors	The doors at RES are old very old. From a safety standpoint NHDHS advised we replace. From an energy efficieny standpoint they should be done as well. RES has many doors to replace over the coming budget cycles. All exterior doors are "pre-1996" with some from late 80's. 9 doors replaced summer of 2024.		$ 65,000.00	$ 85,000.00		$ 80,000.00	
RJH Exterior/Interior Doors	Many exterior doors are beyond useful life (especially out back away from most peoples sight). Replacing doors for safety and energy efficiency. DHS highlighted replacing all glass "Storefront" doors with ones matching what we did at RES in summer of 2024 for security reasons.		$ 65,000.00		$ 75,000.00	$ 80,000.00	
RES - Parking Lot	The parking lot at RES is in poor shape. We put a band-aid fix on it summer 2023 and crackfilled/sealcoated. It will need to be repaved in the next 5 years. Quote of $164k recieved spring of 2023. Ideally the town roads, RES and RJH all done at same time to combine savings. RES parking lot was last paved in 1996.	$ -	$ -	$ -	$ -	$ 200,000.00	
RJH - Bathrooms	All bathrooms were last renovated in 1996. The walls are falling apart, partitions falling apart and toilets often have issues. We did a band-aid epoxy floor fix as the flooring was in really bad shape. Average useful life of school bathrooms when fully renovated is 25 years.	$ -	$ -	$ -	$ 275,000.00	$ -	
RJH - RTU HVAC	Rye Junior High needs to replace 4 Roof Top units (RTU's)	$ 95,680.00	$ 95,680.00	$ -	$ -	$ -	
RJH - Mason	RJH is in need of basic yearly mason work to repair old 1933 bricks, repoint, seal bricks and sand in sections and relay where "rust jacking" has taken place. Summer 2024 we are starting from the top and moving down with both chimenys being grinded and re-bricked/pointed and sealed with special attention to chimney caps. Bricks last a long time, but not forever.	$ -	$ 40,000.00				
RJH - Steam Heat System	Rye Junior High School has a steam heating system, radiators, plumbing etc dating back to the 1930's. It is beyond time to change to a modern system. The school is either too hot or too cold a the system is beyond maintenance repair. There is massive energy loss and costs due to this ancient system. We have done an introductory system audit to pinpoint a stategy and the process will include replacing the 1933 plumbing that is 90% clogged and replacing steam radiators with a modern energy efficient system. Rough costs are believed to be around $300,000.00 based on speaking to current HVAC company. Advise we hire consultant (like we did with RES/RJH roofs) as project will be complex (HL Turner/CSI).	$ -		$ 325,000.00	$ -	$ -	
RJH - Exterior Doors Replacement	Several (4) of the lesser used RJH exterior doors on sides and back of school are due to be replaced. Dry rot and rust have damaged them.	$ 85,000.00	$ -	$ -	$ -	$ -	
Subtotal		$ 393,660.00	$ 559,735.00	$ 660,000.00	$ 445,680.00	$ 360,000.00	
Grants/Offsets							
Total		$ 393,660.00	$ 559,735.00	$ 660,000.00	$ 445,680.00	$ 360,000.00	
***							
Projects to note NOT reflected in CIP							
RES Front Door Foyer addition	There has been talk from Rye police and NH DHS that ideally we would bump interior front doors back and create a second wall so tht Staci Ryan desk is within new foyer. This will increase security and provide a "waiting room for visitors. The cost includes replacement of old interior doors which should be done at same time.	140,000					
RES Hang Zone Playground	This playground will need to have major renovation/replacement roughly around 2029-2030. Assuming similar total cost to other playground. Installed in 1996. Useful expected life 25 years. Roughly $300k. Funding would be from multiple sources (grants, fundraising etc). Rubber flooring will be 50% of cost.	300,000					

Table from the SAU Budget Book 2025-26

Click Here

State Calculations for Cost Per Student

SAU #50 (Analysis of Cost per Pupil by District)										
FY	State Average	Rye	Greenland	New Castle	Newington	State*	Rye*	Greenland*	New Castle*	Newington*
2007-2008	$ 11,056.68	$ 14,499.92	$ 11,770.12	$16,469.78	$23,293.53					
2008-2009	$ 12,095.86	$ 14,953.07	$ 12,734.53	$19,247.07	$24,712.68	9.40%	3.13%	8.19%	16.86%	6.09%
2009-2010	$ 12,599.53	$ 15,146.37	$ 12,423.66	$19,664.04	$25,524.82	4.16%	1.29%	-2.44%	2.17%	3.29%
2010-2011	$ 13,120.20	$ 15,212.20	$ 12,389.82	$23,195.32	$31,547.50	4.13%	0.43%	-0.27%	17.96%	23.60%
2011-2012	$ 13,413.70	$ 15,796.56	$ 12,551.91	$24,739.22	$29,365.22	2.24%	3.84%	1.31%	6.66%	-6.92%
2012-2013	$ 13,627.50	$ 17,024.07	$ 12,860.01	$21,725.68	$32,029.39	1.59%	7.77%	2.45%	-12.18%	9.07%
2013-2014	$ 14,200.30	$ 17,056.53	$ 13,024.74	$23,808.82	$31,399.86	4.20%	0.19%	1.28%	9.59%	-1.97%
2014-2015	$ 14,581.48	$ 18,834.30	$ 12,967.15	$28,364.43	$30,407.08	2.68%	10.42%	-0.44%	19.13%	-3.16%
2015-2016	$ 15,033.57	$ 19,535.14	$ 13,636.42	$30,106.31	$30,714.20	3.10%	3.72%	5.16%	6.14%	1.01%
2016-2017	$ 15,397.60	$ 20,052.51	$ 14,067.60	$21,382.83	$23,414.76	2.42%	2.65%	3.16%	-28.98%	-23.77%
2017-2018	$ 15,981.46	$ 23,123.86	$ 14,276.58	$20,702.30	$27,994.27	3.79%	15.32%	1.49%	-3.18%	19.56%
2018-2019	$ 16,345.45	$ 24,727.29	$ 14,970.24	$24,833.51	$24,662.76	2.28%	6.93%	4.86%	19.96%	-11.90%
2019-2020	$ 17,188.49	$ 26,039.02	$ 15,523.41	$30,214.92	$28,921.77	5.16%	5.30%	3.70%	21.67%	17.27%
2020-2021	$ 19,331.82	$ 28,864.69	$ 19,334.78	$37,154.51	$26,825.35	12.47%	10.85%	24.55%	22.97%	-7.25%
2021-2022	$ 20,060.38	$ 27,572.37	$ 20,566.46	$44,977.70	$31,175.77	3.77%	-4.48%	6.37%	21.06%	16.22%
2022-2023	$ 20,900.89	$ 28,049.84	$ 22,771.95	$41,753.80	$32,250.16	4.19%	1.73%	10.72%	-7.17%	3.45%
2023-2024	$ 21,545.17	$ 30,308.22	$ 23,589.59	$44,375.08	$39,328.16	3.08%	8.05%	3.59%	6.28%	21.95%

For about the same number of students Rye spend about $6,500 more than Greenland

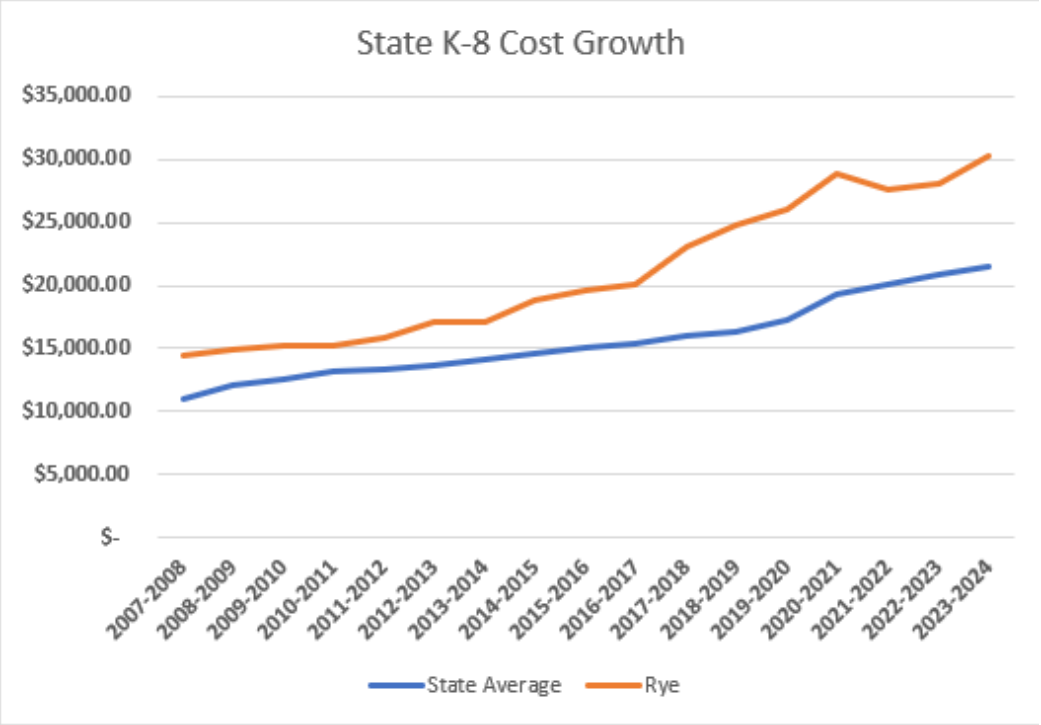
Table from the SAU 50 Finance Director

K-8 Costs Comparison: Rye and Greenland

	Greenland	% of Budget		Rye	Budget %	Delta
Total Budget	$ 14,574,727			$ 18,248,119		$ 3,673,392
SAU Cost	$ 630,679			$ 1,053,176		$ 422,497
PHS Tuition	$ 3,818,100			$ 3,793,625		
K-8 Costs	$ 10,125,948			$ 13,401,318		**$ 3,275,370**
Salaries	$ 5,073,867	50%		$ 6,620,744	49%	
Benefits	$ 2,607,634	26%		$ 3,276,316	24%	
Salaries & Benefits	$ 7,681,501	76%		$ 9,897,060	74%	**$ 2,215,559**
Other Costs	$ 2,444,447			$ 3,504,258		**$ 1,059,811**
K-8 Students 2024	369			352		$ (17)
K-8 Cost/Student	$ 27,442			$ 38,072		$ 10,630
Sal/Ben / Student	$ 20,817.08			$ 28,116.65		$ 7,300

K-8 School Cost Trends

FY	State Average	Rye	State*	Rye*
2007-2008	$ 11,056.68	$14,499.92		
2008-2009	$ 12,095.86	$14,953.07	9.40%	3.13%
2009-2010	$ 12,599.53	$15,146.37	4.16%	1.29%
2010-2011	$ 13,120.20	$15,212.20	4.13%	0.43%
2011-2012	$ 13,413.70	$15,796.56	2.24%	3.84%
2012-2013	$ 13,627.50	$17,024.07	1.59%	7.77%
2013-2014	$ 14,200.30	$17,056.53	4.20%	0.19%
2014-2015	$ 14,581.48	$18,834.30	2.68%	10.42%
2015-2016	$ 15,033.57	$19,535.14	3.10%	3.72%
2016-2017	$ 15,397.60	$20,052.51	2.42%	2.65%
2017-2018	$ 15,981.46	$23,123.86	3.79%	15.32%
2018-2019	$ 16,345.45	$24,727.29	2.28%	6.93%
2019-2020	$ 17,188.49	$26,039.02	5.16%	5.30%
2020-2021	$ 19,331.82	$28,864.69	12.47%	10.85%
2021-2022	$ 20,060.38	$27,572.37	3.77%	-4.48%
2022-2023	$ 20,900.89	$28,049.84	4.19%	1.73%
2023-2024	$ 21,545.17	$30,308.22	3.08%	8.05%



SAU 50

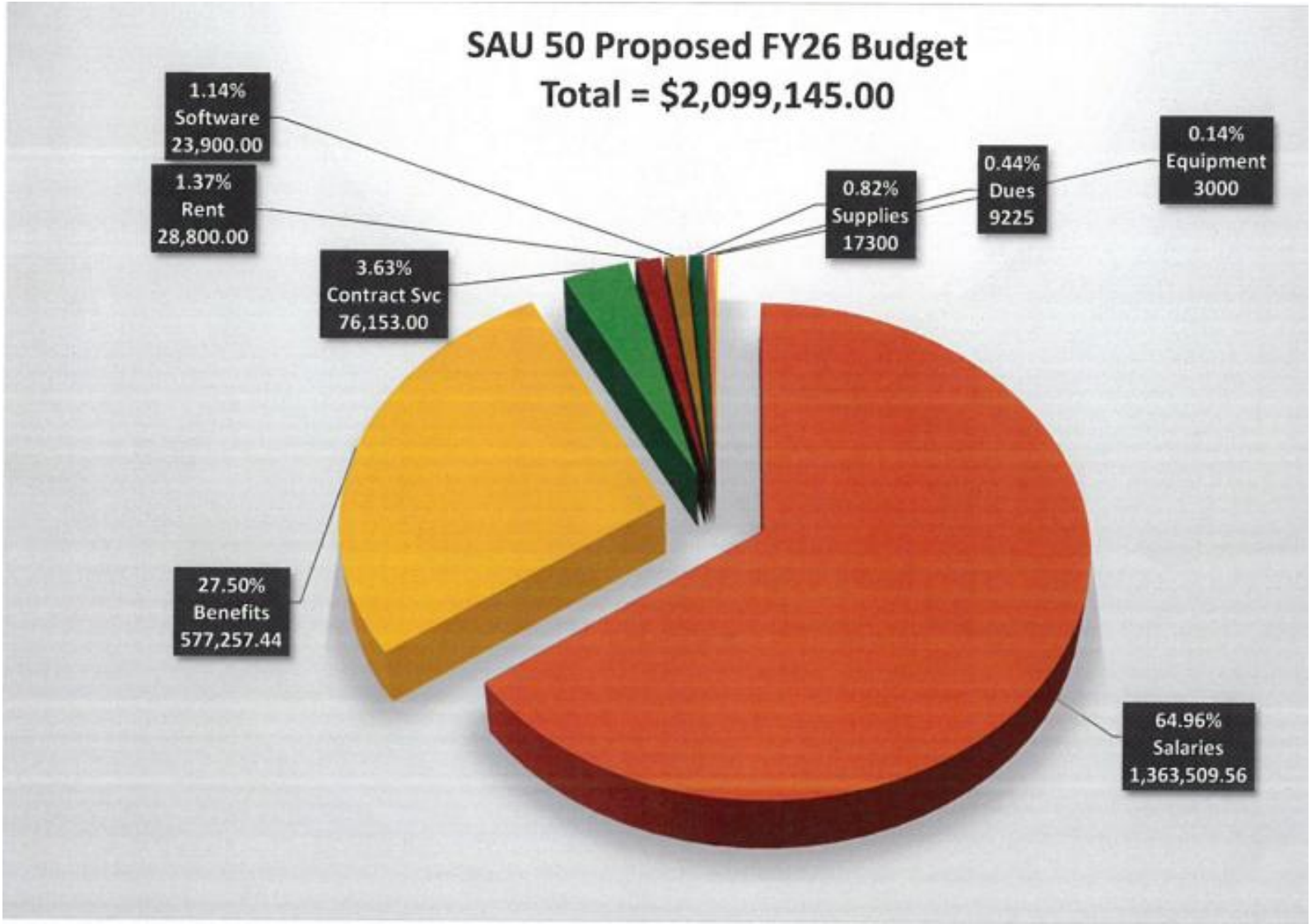
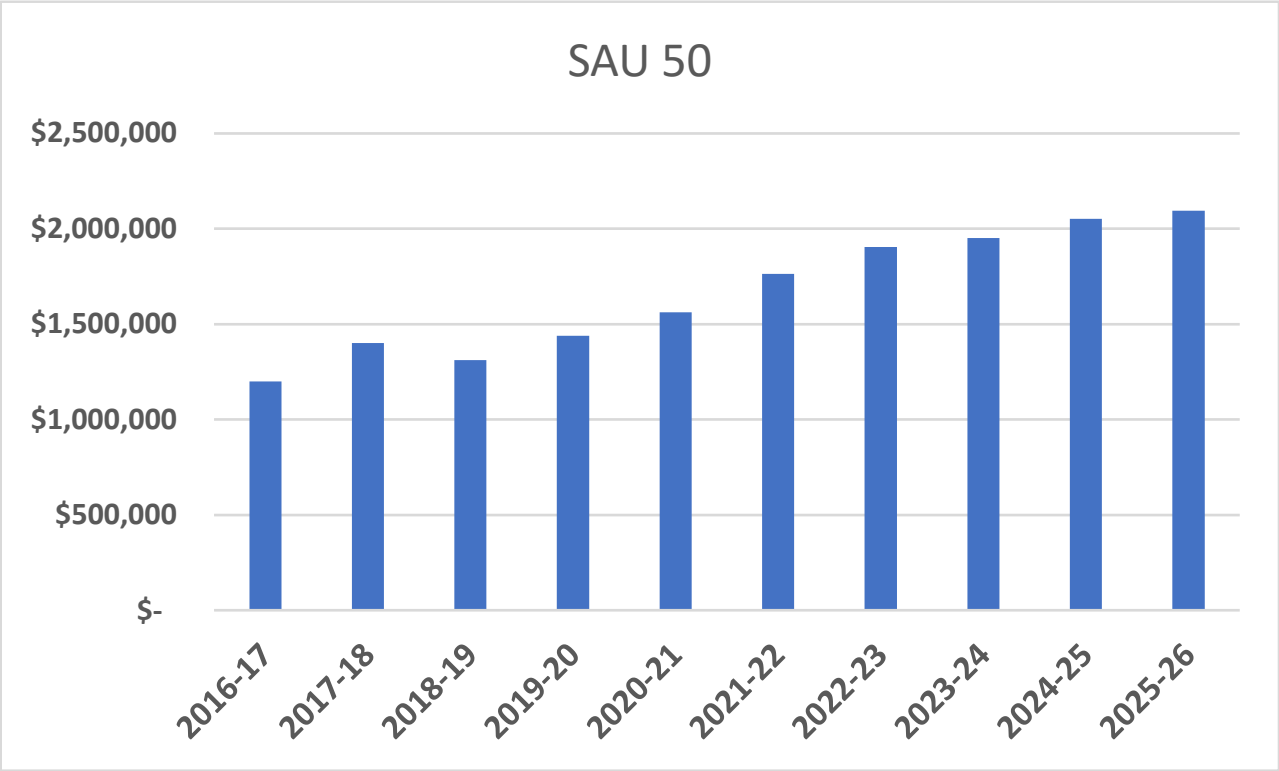


Chart created by SAU 50 Finance Director

SAU 50 75% increase from 2016-17



Rye is now paying MUCH more of the SAU.

It was almost even with Greenland several years ago.

Town	24-25 Assessment	25-26 Assesment	Change	Students 25-26	Budget %
Greenland	$ 1,471,394,338	$ 1,453,811,387	$ (17,582,951)	370	30.1%
New Castle	$ 1,212,374,324	$ 1,490,161,313	$ 277,786,989	26	9.7%
Newington	$ 1,282,795,460	$ 1,306,534,505	$ 23,739,045	46	9.9%
Rye	$ 3,827,393,251	$ 4,912,360,545	$ 1,084,967,294	392	50.3%