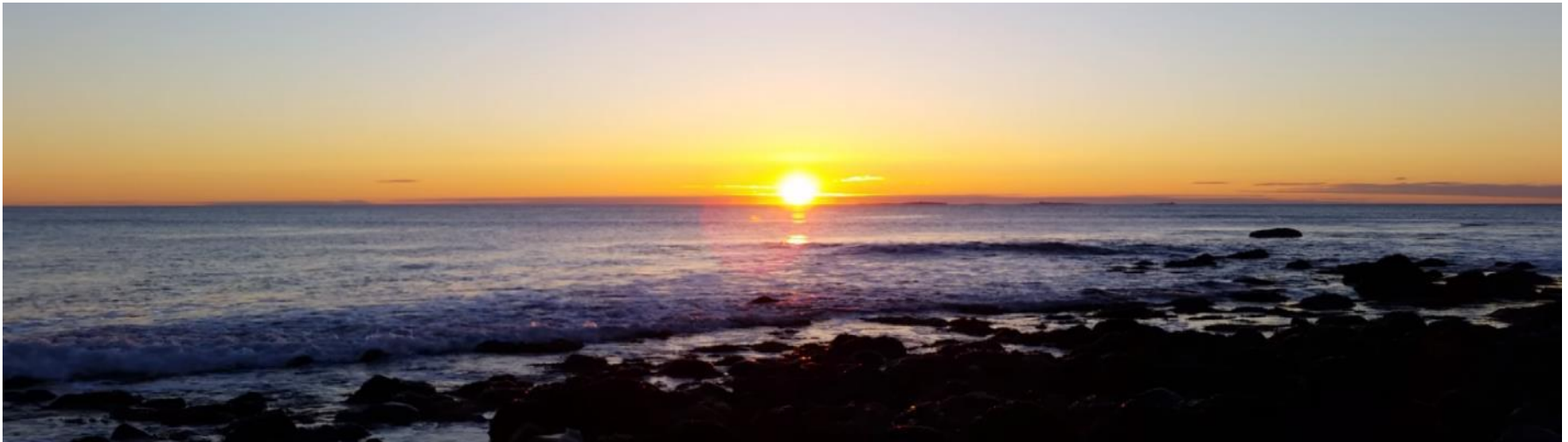


RYE CIVIC LEAGUE 2026 Town & School Budget PRESENTATION

Presentation video [Click Here](#)



PRE-Deliberative Meeting:
Updated after the Meeting

Table of Contents

- 2026 Town Budget

[2026 Budget Committee Presentation](#)

- 2026 School Budget

Rye is providing over **\$36.3M** in 2026 for local Government & County (RWD will be another \$2.3M)

Town Budget

- Town Operating Budget of \$ **\$13,972,329**
- Warrant Articles with Tax Impact: **\$551,394**

School Budget

- School Budget of **\$19,206,618**
- Study Warrant of **\$100,000**

Rockingham County 2026 (budget)

- Rye 2025 contributes 4.7% (**\$2,606,852**) Rye's proportion up 0.25%

Rye 2026 Water Department [Click Here](#)

- Proposed Budget of **\$2.3M**
- All warrants are coming from the Un-assigned fund balance

2026 Rye Beach Village District \$165,120 [Click Here](#)

2026 Jenness Beach Village District No Budget Presented

Town's "Green Sheet"

Dept, BOS, Budget:

Dept: Department Request

BOS: What the Select Board Approves

Budget Comm.: Final number approved by Budget Committee

Sub-Department Name:

The Budget Committee votes at this level What we invest in Town, Fire, Police, DPW, and more is spread across these line items.

[Click Here](#) to see the detail the Finance Director provides the Budget Committee.

Debt Services: Total Principal and Interest payments.

Capital Outlay: This should be for one-time purchases that there is not an "OpEx Budget Line item". However, these get used to keep "department growth down" Budget Committee moved the Planning. [Click Here](#)

Funds: DRA requires that the Town show all money to be spent. Fund balances do not come directly from Taxes but are fed from many sources.

Warrants: Includes the 2026 CBA increases and contributions to reserve funds. Two Warrant lines

Note: The Select Board did not provide a "Green Sheet" for the Deliberative Session this year.

Seg 2-3	Sub-Department Name	Actual	Budget	Dept	BOS	Budget Comm.	% Change	% Change
4130-01	EXECUTIVE	434,861.03	455,553.00	462,865.00	462,865.00	441,695.00	63,735.90	15.1%
4140-03	ELECTION & REGISTRATION	31,894.00	28,488.00	33,372.00	47,872.00	47,872.00	24,417.90	159.6%
4140-13	TOWN CLERK	4,379.93	6,754.00	5,855.00	5,855.00	5,855.00	1,880.90	27.9%
4150-14	TAX	830,336.72	589,479.00	413,111.00	433,311.00	433,311.00	24,673.90	5.3%
4150-20	ASSESSING	130,300.93	152,374.00	154,074.00	154,016.00	154,016.00	3,692.90	2.4%
4150-21	FINANCIAL OFFICE (TREASURER)	321,380.84	275,335.00	438,961.00	433,922.00	420,932.00	145,527.90	52.0%
4150-60	CAPITAL IN PROGRESS	-	1,543.00	-	3.00	3.00	15,339.90	100.0%
4153-04	LEGAL	189,724.15	184,012.00	206,168.00	195,490.00	176,330.00	19,912.90	10.8%
4153-10	ZONING BOARD ADMINISTRATION	9,204.83	18,023.00	19,060.00	12,880.00	23,000.00	35.90	0.2%
4153-11	PLANNING BOARD	194,750.57	207,598.00	249,064.00	249,064.00	372,084.00	4,424.60	1.7%
4154-00	TOWN SUBSIDIES	133,273.85	172,745.00	226,369.00	178,870.00	178,870.00	5,314.60	3.1%
4154-06	PUBLIC WORKS BUILDINGS	23,320.46	22,375.00	21,075.00	21,075.00	21,075.00	-	-
4154-07	TOWN HALL	23,320.46	22,375.00	21,075.00	21,075.00	21,075.00	16,739.60	78.5%
4154-08	SAFETY BUILDING	62,355.22	88,484.00	75,441.00	79,441.00	79,441.00	17,000.00	19.2%
4154-09	PUBLIC SAFETY (INACTIVE)	8,175.40	22,568.00	20,000.00	20,000.00	20,000.00	13,890.80	61.2%
4154-53	CONSERVATION COMMISSION BUILDINGS	37,899.83	13,569.00	13,569.00	13,569.00	13,569.00	-	-
4154-55	CEMETERY	144,472.60	153,355.00	153,636.00	152,782.00	152,782.00	1453.60	0.9%
4156-12	INSURANCE	283,580.00	281,580.00	366,843.00	366,843.00	366,843.00	84,654.60	30.0%
4157-22	REGIONAL ADMINISTRATION	58,444.00	47,444.00	53,444.00	43,444.00	43,444.00	500.00	1.2%
4159-50	GENERAL	-	-	-	-	-	5.00	0.0%
4213-15	POLICE	-	-	-	-	-	88	6.5%
4213-19	ADMIN	-	-	-	-	-	1,000	100.0%
4223-16	FIRE DEPT	-	-	-	-	-	379	30.1%
4240-18	BUILDING	-	-	-	-	-	1.00	18.1%
4260-17	EMERGENCY	-	-	-	-	-	1.00	24.2%
4312-23	ROAD PER	-	-	-	-	-	1.00	7.0%
4312-24	ROAD COM	-	-	-	-	-	1.00	26.7%
4314-27	STREET	-	-	-	-	-	1.00	15.4%
4323-30	TRANSFER STATION OPERATIONS	388,582.55	372,892.00	409,842.00	399,733.89	389,175.00	28,864.60	7.2%
4324-34	SOLID WASTE DISPOSAL	916,130.28	946,615.00	987,506.00	958,550.00	958,550.00	5,044.00	0.5%
4413-07	HEALTH OFFICER	14,036.44	15,035.00	15,035.00	15,484.00	15,484.00	448.60	2.9%
4414-30	ANIMAL CONTROL	88,773.19	86,298.00	90,742.00	96,742.00	96,742.00	7,544.00	8.7%
4414-39	PROSQUITO CONTROL	78,431.63	81,436.00	84,138.00	84,163.00	84,163.00	143.00	0.2%
4443-44	DIRECT ASSISTANCE	5,518.65	32,906.00	27,056.00	38,000.00	28,000.00	7,000.00	21.6%
4523-50	RECREATION	348,887.60	434,265.00	441,208.00	414,515.00	414,515.00	15,734.00	3.6%
4523-52	BEACH COMMISSION	114,348.15	126,921.00	128,533.00	128,533.00	128,533.00	3,612.00	2.9%
4523-53	BEACH COMMISSION	1,569.48	2,212.00	1,988.00	2,212.00	2,212.00	140.00	6.3%
4523-55	LAND MANAGEMENT	171,274.64	177,036.00	207,739.00	207,739.00	207,739.00	28,700.00	16.2%
4524-04	LIBRARY	771,442.74	825,332.00	869,212.00	864,521.00	864,521.00	39,188.90	4.7%
4524-09	PATRIOTIC PURPOSES	34,213.28	29,036.00	34,036.00	34,036.00	34,036.00	3,000.00	10.3%
4549-04	HISTORIC DISTRICT COMMISSION	816.18	16,849.00	3,043.00	3,043.00	3,043.00	2,000.00	6.5%
4549-07	RYE HERITAGE COMMISSION	3,024.18	4,856.00	4,856.00	4,856.00	4,856.00	17,000.00	35.0%
4611-50	CONSERVATION COMMISSION BUILDINGS	1,109.38	1,111,989.00	108,885.00	108,885.00	108,885.00	12,500.00	1.2%
4629-40	ENERGY COMMITTEE	1,109.34	1,500.00	1,500.00	1,500.00	1,500.00	-	-
4711-07	DEBT SERVICE - PRINCIPAL	362,638.27	767,846.00	1,050,000.00	271,080.00	129,000.00	121,843.00	16.5%
4721-07	DEBT SERVICE - INTEREST	37,748.45	27,813.00	27,813.00	46,612.00	42,612.00	5,145.00	18.5%
4723-07	DEBT SERVICE - TAX INTEREST	-	1.00	1.00	1.00	1.00	-	-
4796-07	DEBT SERVICE - BANG INTEREST	-	1.00	1.00	1.00	1.00	-	-
8000-66	GENERAL FUND - DEPARTMENT OPERATIONS	15,577,418.36	13,528,924.23	14,003,425.58	13,509,528.68	13,037,328.68	3,967,484.77	29.3%
8000-66	CAPITAL OUTLAY	148,124.27	218,400.00	165,000.00	165,000.00	175,490.00	117,490.00	53.9%
8000-66	GENERAL FUND	15,725,742.63	13,849,414.23	14,168,425.58	14,164,528.68	13,212,818.68	3,133,914.77	22.1%
8000-66	FUND 3 - SEWER FUND	567,748.77	507,437.00	547,233.00	547,233.00	547,233.00	46,069.00	8.5%
8000-66	FUND 3 - ARPA FUND (BRIDGES)	-	-	-	-	-	-	-
8000-66	FUND 4 - GRANT FUND	334,433.46	-	-	-	-	-	-
8000-66	FUND 5 - PERSONAGE MAINTENANCE (INACTIVE)	-	-	-	-	-	-	-
8000-66	FUND 6 - EDCBG PROGRAM FUND	47,324.13	-	-	-	-	-	-
8000-66	FUND 7 - OUTSIDE DETAIL (POLICE & FIRE)	48,765.36	87,430.00	101,804.00	101,804.00	101,804.00	14,174.60	16.2%
8000-66	FUND 8 - PARKING ENFORCEMENT (POLICE)	77,398.85	79,138.00	86,579.00	88,579.00	88,579.00	7,444.60	9.4%
8000-66	FUND 9 - RECREATION REVOLVING FUND	245,763.55	285,525.00	285,525.00	293,881.00	293,881.00	31,844.60	11.3%
8000-66	FUND 10 - CONSERVATION COMMISSION FUND	33,894.47	-	-	-	-	-	-
8000-66	FUND 21 - RYE HERITAGE COMMISSION FUND	313.68	-	-	-	-	-	-
8000-66	FUND 23 - BEACH CLEANING FUND	45,543.34	56,966.00	55,503.00	55,503.00	55,503.00	782.00	1.4%
8000-66	FUND 24 - AMBULANCE/FIRE VEHICLES FUND	-	64,000.00	64,000.00	64,000.00	64,000.00	64,000.00	100.0%
8000-66	FUND 99 - INACTIVE	-	-	-	-	-	-	-
8000-66	ALL FUNDS - OPERATING BUDGET	15,864,185.44	15,859,306.23	15,786,077.96	15,213,104.68	14,662,818.68	1,216,996.77	7.8%
8000-25	WARRANT AFFIDAVITS	68,578.56	2,909,000.00	2,836,429.44	2,836,429.44	2,836,429.44	68,578.56	1.0%
8000-26	WARRANT AFFIDAVITS	-	1,536,844.00	1,527,844.00	1,527,844.00	1,527,844.00	1,536,844.00	100.0%
8015-69	CAPITAL RESERVE FUNDS	360,000.00	360,000.00	325,000.00	325,000.00	340,000.00	40,000.00	12.3%
8016-70	EXPENDABLE TRUST FUNDS	70,000.00	70,000.00	110,000.00	110,000.00	70,000.00	3,000.00	4.3%
8000-66	WARRANTS - CAPITAL PROG/RESV - EXP TRUSTS	618,578.56	5,395,844.00	4,938,273.44	4,823,273.44	4,748,273.44	1,433,273.44	29.4%
8000-66	ENCUMBRANCES	301,896.30	703,712.30	402,520.52	397,520.52	392,520.52	1,950,191.66	48.6%
		17,814,448.98	17,962,018.43	18,426,751.94	17,434,498.64	16,261,768.64	2,266,729.52	12.8%

\$455K going into Funds

CBA and Radar are more like Capital Outlay

\$64K is coming out of a fund so more of a negative

Warrant #	Warrant Article	Capital Outlay	Reserve & Expendable Fund	Un-assigned Fund Balance
Art 13	Emergency Management	\$ -	\$ 10,000	
Art 36	Heritage Preservation Fund	\$ -	\$ 25,000	
Art 23	Library Maintenance		\$ 50,000	
Art. 10	Revaulation		\$ 15,000	
Art. 17	Recreation Buildings & Maintenance		\$ 5,000	
Art 21	DPW Heavy Equipment Fund		\$ 250,000	
Art 8	MS4/Spill Pervetion		\$ 25,000	
Art 7	Municipal Buildings Maintenance		\$ 35,000	
Art 14	Landfill Monitoring		\$ 10,000	
Art 18	Municipal Buiding Const/Renovation		\$ 10,000	
Art 9	Conservation Maintenance		\$ 10,000	
Art 19	Police CBA	\$ 41,908		
Art T	Town Employee CBA	\$ 39,986		
Art 35	Radar Signs	\$ 9,500		
Art 11	Contingency Fund	\$ 15,000		
Art 22	Fire Chief Vehicle	\$ 64,000		
	Town Total	\$ 106,394	\$ 445,000	\$ 551,394

Funds receive revenue outside of property taxes. Money should then be spent out of these fund

Fund	Description	Purpose	2025 Actual	2026 Budget
General		Working cash fund		
02-4326	Sewer Fund	Fully fund from Sewer user fees	\$380,274	\$574,222
07-4210	Police Outside Detail	Police Flagging revenue	\$74,850	\$101,604
07-4220	Outside Detail	Fire flagging revenue	\$6,412	\$3
08-4210	Parking Enforcement		\$80,534	\$86,579
09-4520	Recreation Revolving	Activity fees and fund some staff positions	\$238,935	\$253,681
10-4611	Conservation Commission		\$29,011	0
11-4590	Heritage Commission			
12-4520	Beach Cleaning	Beach Sticker revenue 75% goes to DPW for	\$46,952	\$55,582

What a household contributes to Town and School Government in 2026 (using the 2025 tax rate)

Sewer is not taxed, funded by user fees.

			Assessed Value of Home		
			\$ 500,000	\$ 750,000	\$ 1,000,000
Category	2026P Budget	% of Budget (Town + School)	\$ 4,190	\$ 6,285	\$ 8,380
Genl. Government	\$ 3,273,283	10.0%	\$ 418	\$ 627	\$ 836
DPW	\$ 2,990,338	9.1%	\$ 382	\$ 573	\$ 764
Fire	\$ 2,958,342	9.0%	\$ 378	\$ 567	\$ 756
Police	\$ 2,274,938	6.9%	\$ 291	\$ 436	\$ 581
Other Services	\$ 879,563	2.7%	\$ 112	\$ 169	\$ 225
Library	\$ 864,521	2.6%	\$ 110	\$ 166	\$ 221
Sewer excl. debt svc.	\$ 547,222				
Recreation	\$ 414,531	1.2%	\$ 52	\$ 78	\$ 104
Debt Service	\$ 181,814	0.6%	\$ 23	\$ 35	\$ 46
Capital Outlay	\$ 135,000	0.4%	\$ 17	\$ 26	\$ 34
School	\$ 18,832,722	57.4%	\$ 2,405	\$ 3,608	\$ 4,811
Total with School	\$ 33,352,273	100.0%	\$ 4,189	\$ 6,284	\$ 8,378

Does NOT include any of the warrant articles – so more will be paid for some services. Based on 2025 tax rate

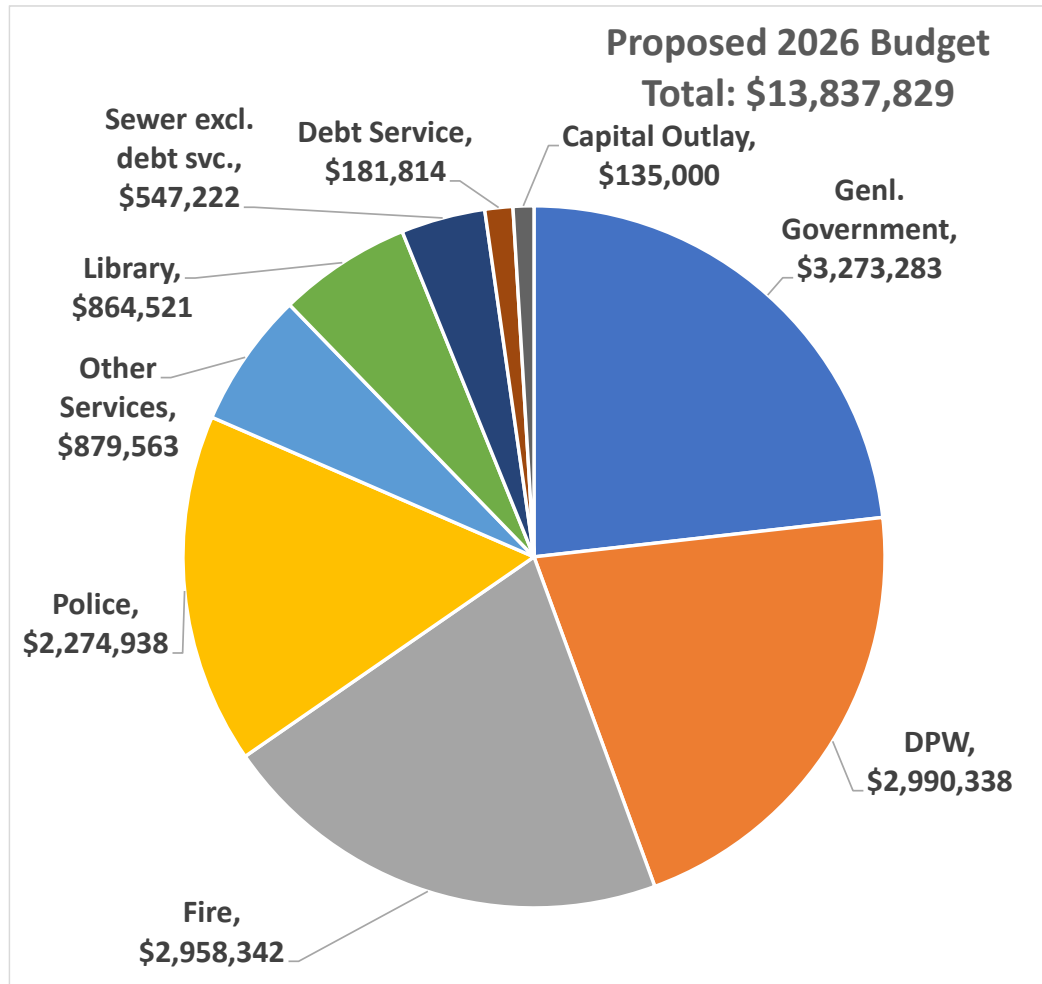
Capital Outlays (one time purchases) are OUTSIDE of Operating Budgets so these numbers are not shown in the Departments spending the funds.

Requested Capital Outlay, Warrant Articles, Capital Reserve/Exp Trust Funding, and Encumbrances for 2026

Ref	Requestor	Department	Category	Type	Account	Account Name	Requested Amount	BOS Amount	BC Amount	Description
1	Scott Blaisdell	Police	Capital Outlay	Vehicle	01-4902-68-760	CAP OUTLAY - POLICE DEPARTMENT	70,000.00	70,000.00		Replace a Ford SUV Police Cruiser (\$49,000), new equipment (\$4,000), outfitting, and installation (\$17,000)
2	Kim Reed	Planning & Zoning	Capital Outlay	Project	01-4902-68-746	CAP OUTLAY - PLANNING	30,000.00	30,000.00		There are two quotes for \$15,000 each. One from FB Environmental and the other from Resilience Planning and Zoning. The Planning Board adopted the Master Plan, May 2025. The Master Plan Implementation Committee is trying to sort out the action items. As the committee flushes out some of the actions, these two firms who were consultants in the drafting of the Master Plan would be available to assist the Master Plan Committee.
3	Jason Rucker	Public Works	Capital Outlay	Equipment	01-4902-68-773	CAP OUTLAY - YR 7 MS4 ASSISTANCE	40,000.00	40,000.00		MS4 YR 8 Assistance by Wright-Pierce - Annual EPA mandated requirements.
4	Jason Rucker	Public Works	Capital Outlay	Repairs	01-4902-68-761	CAP OUTLAY - PUBLIC WORKS	25,000.00	25,000.00		Fuel Island Repairs - Repair failing secondary containment system and aging infrastructure.
							165,000.00	165,000.00	-	

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

2026 Proposed 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.

Town Operating Budget 2026 Plan vs. 2025 Budget % is down slightly.

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

Category	2025	2026P	2026P vs 2025 \$Change	2026P vs 2025 %Change	% of Operating Budget	10 Year \$ Change	10 Year CAGR
Genl. Government	\$ 2,881,790	\$ 3,273,283	\$ 391,493	13.6%	22.5%	\$ 1,523,168	6.5%
DPW	\$ 2,630,030	\$ 2,990,338	\$ 360,308	13.7%	20.6%	\$ 1,311,923	5.9%
Fire	\$ 2,328,416	\$ 2,958,342	\$ 629,926	27.1%	20.4%	\$ 1,500,936	7.3%
Police	\$ 2,140,750	\$ 2,274,938	\$ 134,188	6.3%	15.7%	\$ 808,644	4.5%
Other Services	\$ 860,303	\$ 879,563	\$ 19,260	2.2%	6.1%	\$ 413,574	6.6%
Library	\$ 825,333	\$ 864,521	\$ 39,188	4.7%	6.0%	\$ 207,181	2.8%
Sewer excl. debt svc.	\$ 507,137	\$ 547,222	\$ 40,085	7.9%	3.8%	\$ 285,708	7.7%
Recreation	\$ 434,265	\$ 414,531	\$ (19,734)	-4.5%	2.9%	\$ 153,333	4.7%
Debt Service	\$ 390,509	\$ 181,814	\$ (208,695)	-53.4%	1.3%	\$ (361,101)	-10.4%
Capital Outlay	\$ 310,490	\$ 135,000	\$ (175,490)	-56.5%	0.9%	\$ (26,500)	-1.8%
Total Operating Budget	\$ 13,309,022	\$ 14,519,551	\$ 1,210,529	9.1%		\$ 5,816,866	5.3%

Budget Category	2022	2023	2024	2025	1 Year Change		4 Year Change		
	Budget	Budget	Budget	Proposed	\$ Change	% Change	\$ Change	% Change	
Saleries/Benefits	\$ 7,430,315	\$ 8,143,944	\$ 8,993,583	\$ 9,267,111	\$ 273,528	3%	\$ 1,836,796	25%	
Operations	\$ 3,299,876	\$ 3,672,876	Budget Committee did not get this break out for 2025						23%
Capital 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

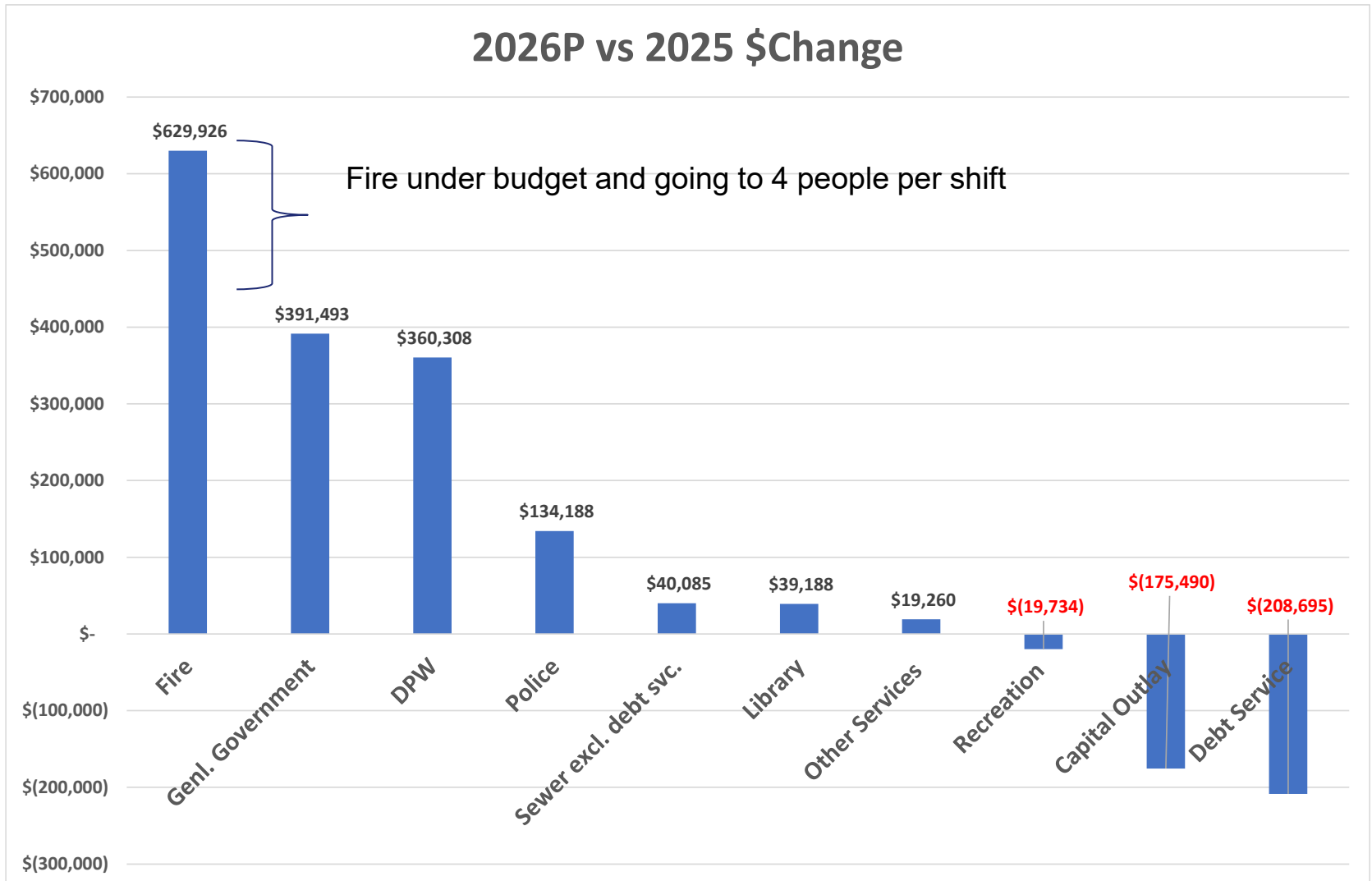
Department Heads present to the Select Board and then the Budget Committee using these narratives that should be read before the meeting.

The below table has been included in the Civic News as the Town does not post or make these very interesting explanations easily available for the public.

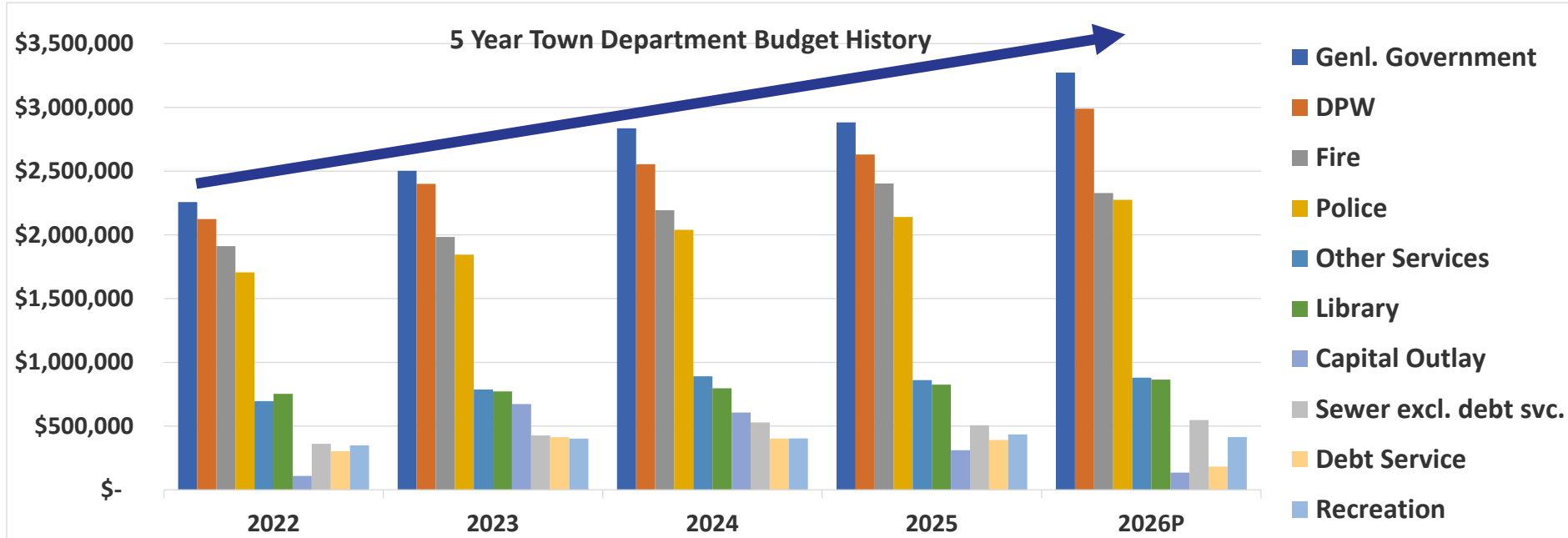
<u>DPW</u>	<u>Building Department</u>	<u>Sewer Report</u>	<u>Recreation</u>	<u>Conservation</u>
<u>Police Report & Request</u>	<u>Firearms</u>	<u>Outside Detail</u>	<u>Cruiser</u>	<u>Parking</u>
<u>EMS</u>	<u>Animal Control</u>	<u>Fire Staff Car</u>	<u>Beach Committee</u>	<u>Heritage</u>
<u>Fire Budget</u>	<u>Fire Staffing Model Change</u>	<u>Ambulance Report</u>	<u>Fire Report</u>	<u>Lifeguard</u>

2026 Largest Increases

(Capital Outlay & Warrants not included)



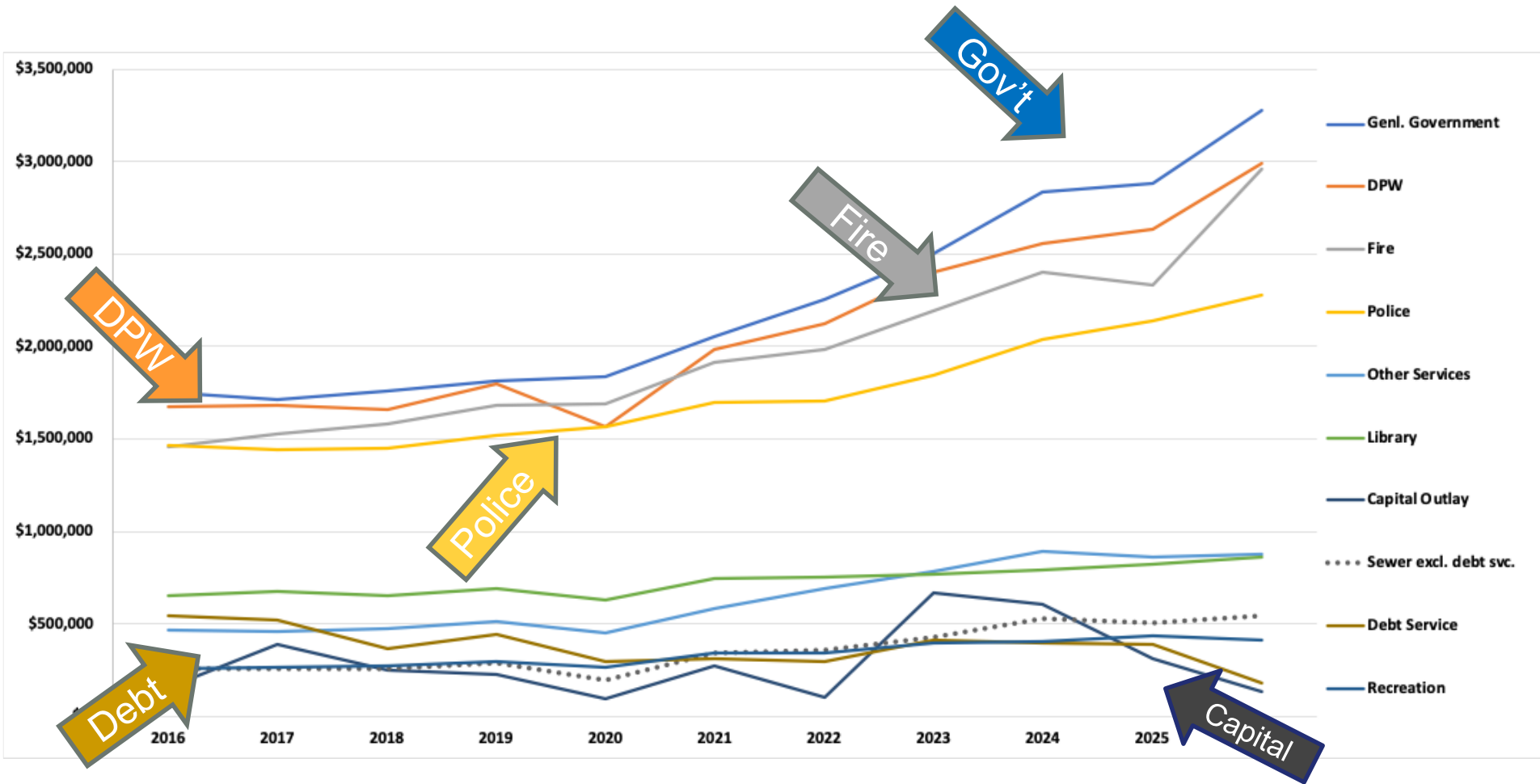
5 Year View of the Town Department Spend



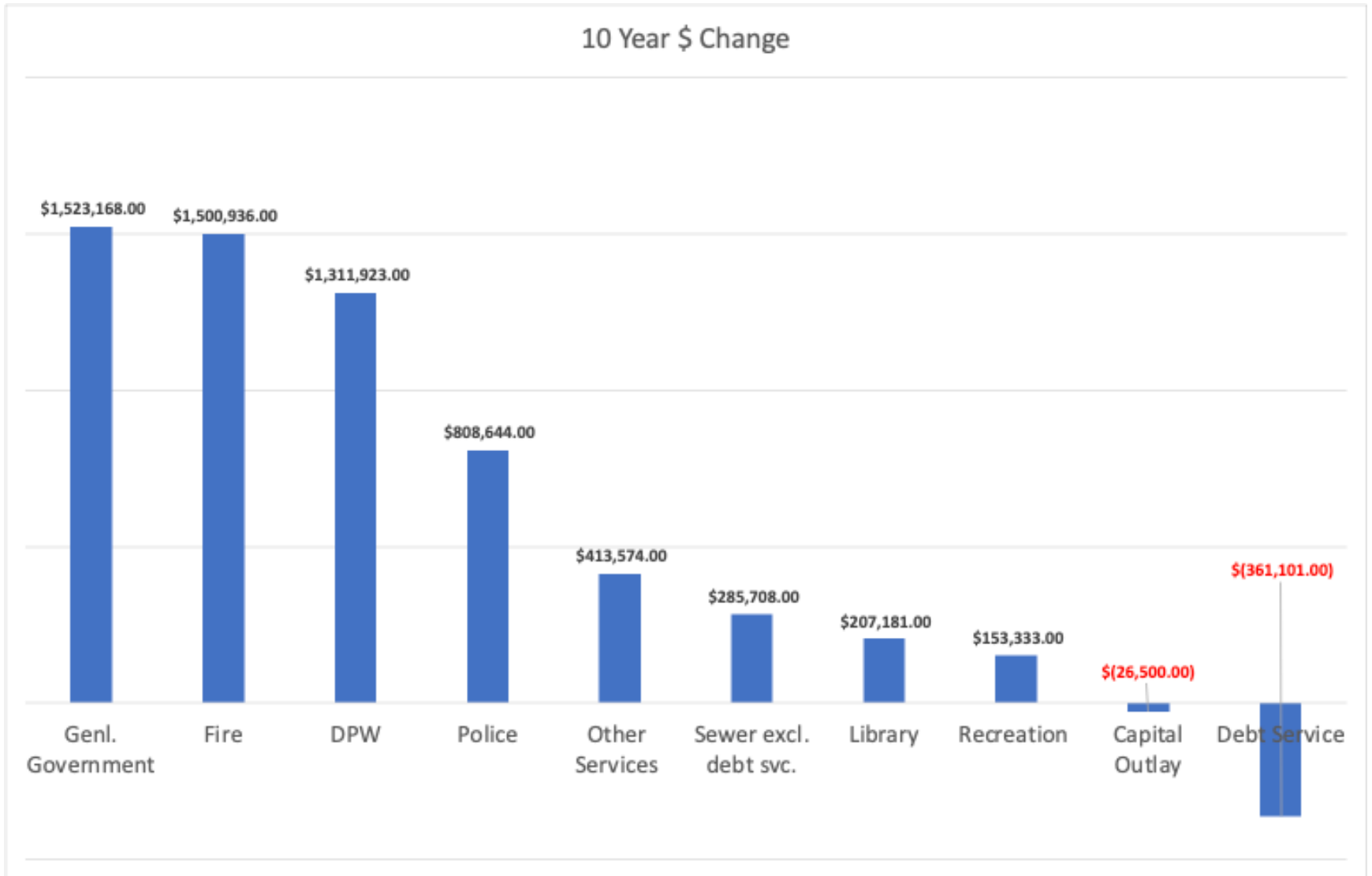
Town, DPW, Police and Fire are the big four are up \$3.3M over this period
Town Operating was \$11.9M three years ago now \$13.9M so up \$2M in Three years

Rye Water Department is just as big at \$2.3M per year

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

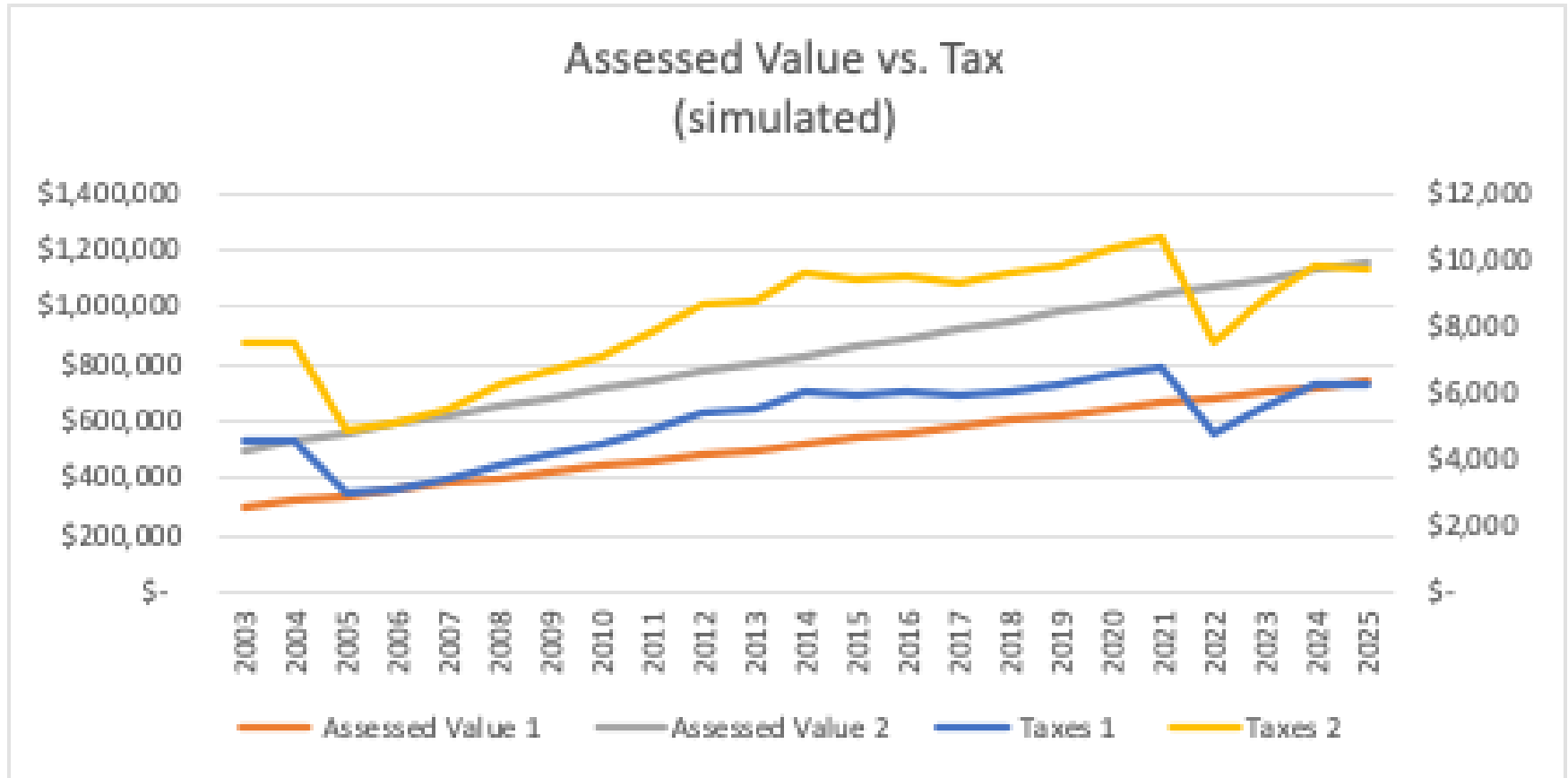


10 Year View of the Town Department Change



Town, DPW, Police and Fire are the big four are up \$4.3M over 10 years

Rye Assessed value continues to go up. Last Assessment \$2.4B, in 2026 DRA used \$3.3B



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

Increased spend gets watered down with more homes and higher total assessments

Debt service payments are at a low, offsetting increased spending

Annual Debt Payments

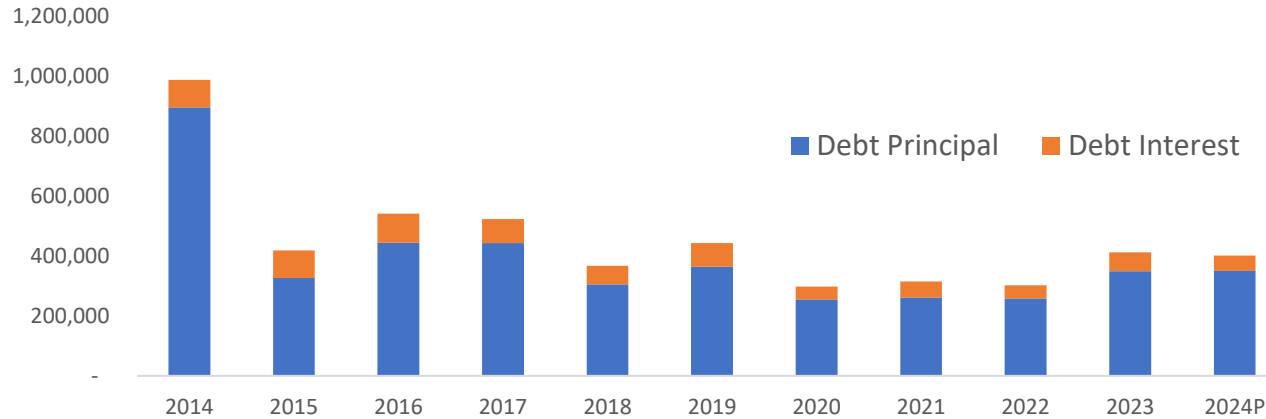


Table 6
Approved Bond Debt Service
Annual Debt Service Expense (interest & principal)

Bond Name	2023	2024				
Conservation Land #5	124,025	118,415				
Conservation Land #6	32,650	31,375				
Conservation Land #7	123,610	120,649				
Red Mill Culvert	26,120	25,100				
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

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

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

As stated above, there are projects included in this CIP that anticipate new bonds being issued, assuming that the projects receive 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 District Annual 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%

Cemetery has \$4,863,182 in Reserves
over \$800K in interest

Library has \$1,279,338 in Reserves

Account	NAME OF TRUST FUND	Purpose of Trust	Fund Balance Beginning of Year	New Funds Created	Change in Investment Value	Cash Dividends and Interest	Withdrawals	Fund Balance as of 123125
242462	Cemetery Common Fund	Cemetery	2,398,285.79		501,290.11		89,027.50	2,810,548.40
242470	Library Common Fund	Library	1,036,146.04		198,120.49		40,157.86	1,194,108.67
209252	Dalton Fund	Cemetery	1,724,533.92		301,573.32		62,378.85	1,963,728.39
160202	Jennie P. Brownell	Cemetery	75,986.09		14,862.70		2,932.10	87,916.69
794236	Alma Hill Exp. Trust	Library	74,533.59		13,872.61		3,175.55	85,230.65
	Sale of Lots Exp. Trust	Cemetery	116,788.86	6,000.00		1,538.18		124,326.04

\$1,339,140 in Capital Reserves (town, school, water...)

\$2,446,575 in Expendable Trusts

Department	Account #	Purpose	Capital Reserves	Expendable Trusts
Library	103520031	Library Maintenance		\$ -
Library	103520042	Employee Separation		\$ 24,091
Sewer	103520008	Replace Lines	\$ 62,970	
School	103520035	Unanticipated Tuition		\$ 1,509,320
School	103520046	Technology Fund		\$ 19,658
School	103520025	Building Maintenance		\$ 143,515
School	103520026	Special Education		\$ 211,221
School	103520038	Wedgewood Farm		\$ 74,438
Water	103520040	Storage Tank Maintenance		\$ 307,501
Water	103520018	Unanticipated Maintenance		\$ 156,831
Water	103520001	Rsv Replace Equipment	\$ 195,150	
Water	103520030	C/R Equipment and Buildings	\$ 105,905	
Fire	103520041	Fire and Ambulance Vehicle	\$ 240,867	
Public Works	103520003	DPW Heavy Equipment	\$ 571,005	
Town Buildings	103520033	Unanticipated Maintenance	\$ 239,481	
Conservation	103520045	Building/Land Maintenance	\$ 31,183	
Town	103520043	Building Construction/Renovations	\$ 116,015	
Recreation	103520015	Building Maintenance	\$ 49,229	
Public Works	103520011	Grove Road Landfill	\$ 26,310	
Revaluation	103520044	5-year Townwide Revaluation	\$ 65,050	
Town	103520004	Employee Separation		\$ 301,983
Town (Clerk)	103520007	Records Restoration		\$ 12,760
Town	103520047	Activities & Events for the 400th		\$ 713
Town	103520048	Farragut Sidewalk Capital Reserve		\$ 16
Rye Beach District	103520013	Rye Beach Funds		\$ 7
Town	103520017	Foss Graveyard		\$ 3,813
Cemetery	103520019	Manuel Fund?		\$ 41,253
Cemetery	103520029	Hyder Family Trust?		\$ 14,667
Library	103520024	Alma Goodwin Hill		\$ 6,254
Fire	103520037	Fire Dept Donations		\$ 3,210
??	103520034	Daniel Austin Medicine Chest		\$ 2,264
Total			\$ 1,339,140	\$ 2,446,575
All Funds				\$ 3,785,715

November 24 Un-
assigned Account
Balance: \$1,730,849
Lowest amount
allowed by State

\$1,399,141
\$2,446,575
\$1,730,849
\$5,785,715

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

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- 2026 Town Budget

- 2026 School Budget

2026/27 School Budget by Category

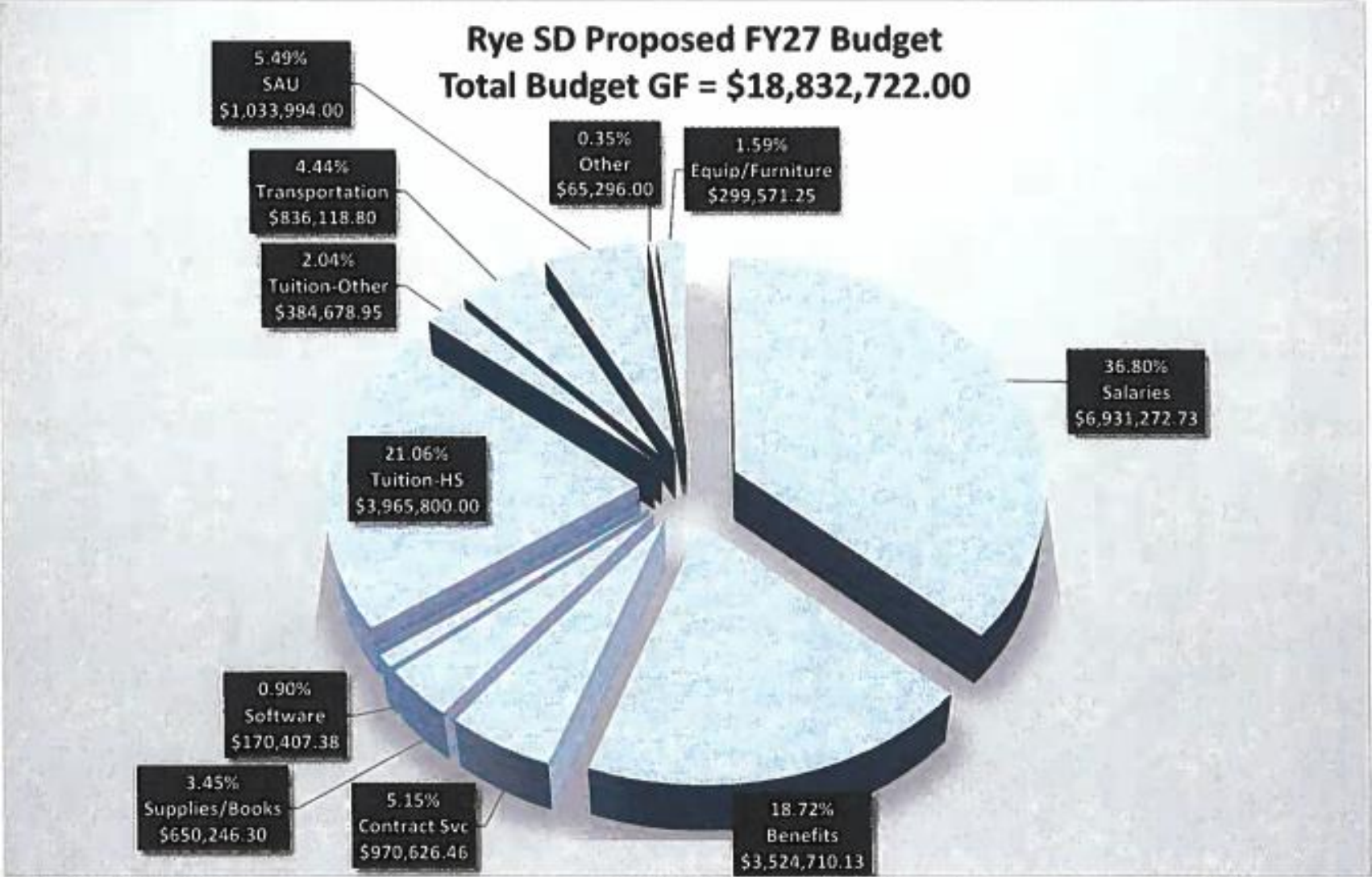
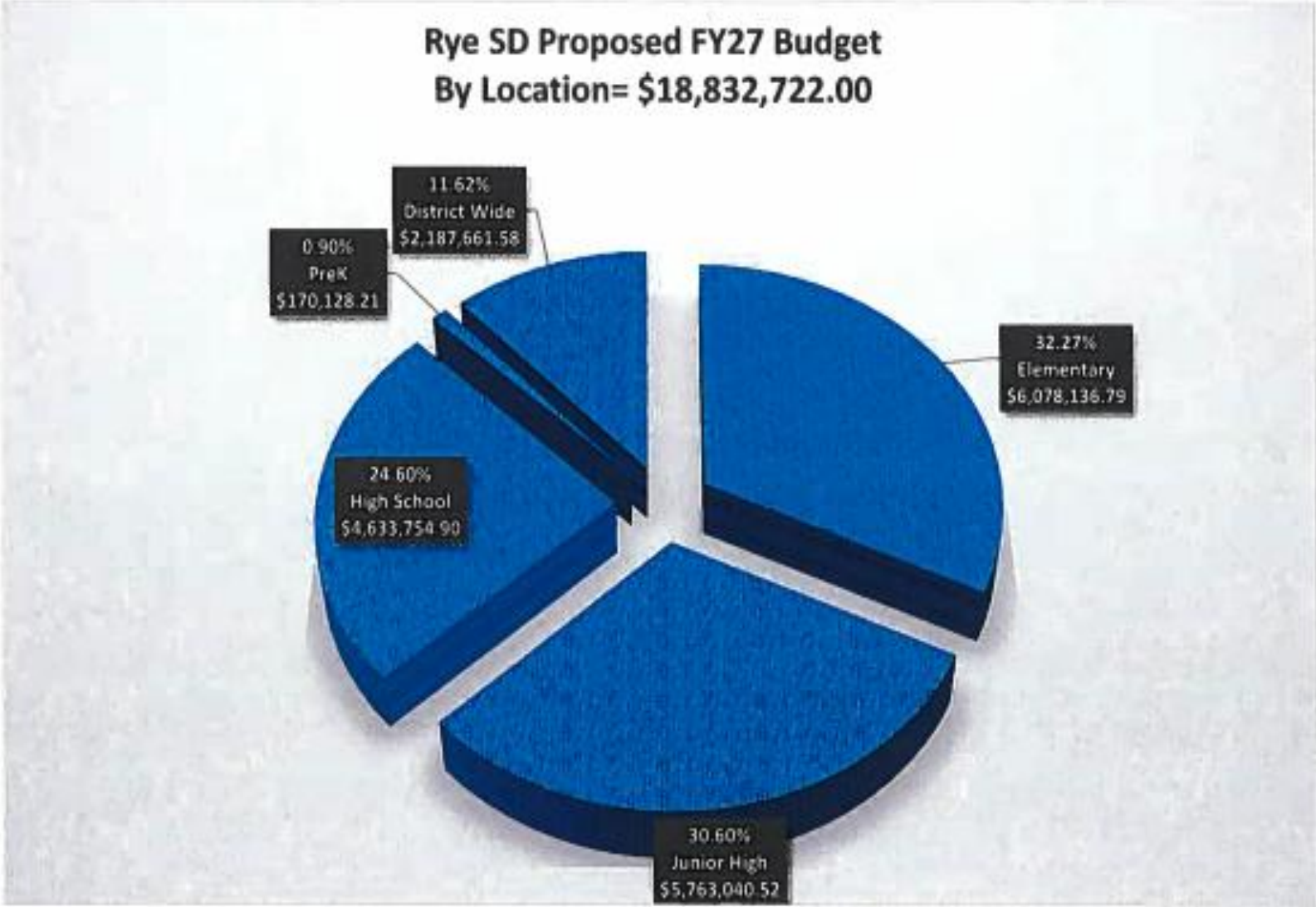


Chart created by SAU 50 Finance Director

2026/27 School Budget: DW, RES, RJH & PHS



2026/27 School Budget: DW, RES, RJH & PHS

Location	FY27 Proposed	FY26 Adopted	Variance
Rye Elementary School	\$6,078,136.79	\$5,898,085.25	\$180,051.54
Rye Junior High School	\$5,763,040.52	\$6,215,468.07	-\$452,427.55
High School	\$4,633,754.90	\$4,110,420.88	\$523,334.02
Pre-School	\$170,128.21	\$111,138.95	\$58,989.26
District Wide	\$2,187,661.58	\$2,199,207.85	-\$11,546.27
Total FY27 Budget	\$18,832,722.00	\$18,534,321.00	\$298,401.00

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 \$23,903 (150 actual students) to \$25,100 per student (plan has 158 students)

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

2026/2027 School Budget increase of \$298,401 (1.61%)

Health Insurance – overall increase of 7.8%

Dental Insurance – increase of 4.4%

NHRS rates remain the same as FY26 (19.23% for teachers, 12.75% for other employees)

Property and Liability GMR renewal increase of 33.2%

Portsmouth HS tuition increased 4.39% from FY25 to FY26

Salaries increased as follows:

Support Staff CBA(RESPA) (para's, custodians, school secretaries) - (3rd year of a 3-year agreement) - 3% plus step, off-step employees - 5%

Administrators and other staff increase by 3.5%

Teacher CBA (2nd year of a 3-year agreement) – 2.25% plus step, off step employees – 3.5%

2.0 Custodians with benefits (RES) have been moved to contract service positions (FY27 rate including salaries and benefits projected = \$126,360 – contracted service = \$100,170 – savings = \$26,190)

School Psychologist has been moved to a contract service position

Special Education Para's decreased from 13.0 to 12.0 FTE's

Math Interventionist (RJH) increased by .20 FTE

Language Arts Books increased by \$86,122.48 – RES is exploring options for a researched based literacy program to strengthen student skills in reading and writing.

Regular Education Transportation – FY27 is year 3 of a 3-year contract with First Student, 2 one-year options are available

2026/27 School Budget Drivers

Major Increases:

HS tuition = \$172,175

Health Insurance = \$147,019.21

Salaries (including FICA) (adjustments made for positions moved to contract service) = \$256,314.00

Approximate NHRS on above = \$41,010

Regular Education Transportation = \$29,289.60

Special Education Transportation = \$134,472.30

Increase .20 FTE = Regular Education = \$30,760.06

Increase Language Arts Books = \$86,122.48

Total Major Increases = \$897,162.65

Major Decreases:

 Decreases in 1.0 para (salary and fica) = \$23,930.59

Out of District Tuition (SPED) = \$81,517.26

Technology (excludes salary and benefits) = \$52,090.99

Rye's Share of SAU apportionment = \$19,182.00

Facilities = \$159,256.72

Equipment Regular Education = \$72,984.83

Library Furniture = \$27,559.74

Building Improvements = \$171,469.70

Total Major Decreases = \$607,991.83

School Reserve Accounts

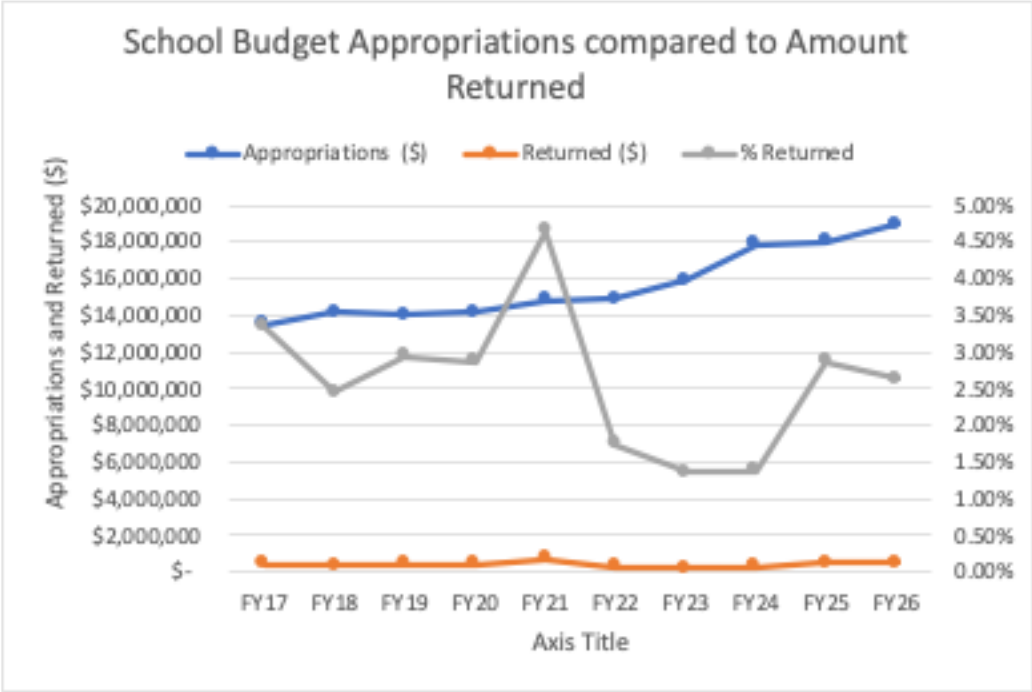
	Amount	Deposits	Interest	Ending Balance
	Beg Balance			
School Expendable Trusts				
Tuition Expendable Trust Fund	\$147,793.50	\$0.00	\$0.00	\$147,793.50
School Property Maintenance Expendable TF	\$206,845.22	\$0.00	\$0.00	\$206,845.22
Special Education Expendable Trust Fund	\$229,424.90	\$75,000.00	\$0.00	\$304,424.90
Wedgewood Farms Expendable Trust Fund	\$72,896.10	\$0.00	\$0.00	\$72,896.10
Technology Expendable Trust Fund	\$19,250.95	\$0.00	\$0.00	\$19,250.95
Total School Expendable Trust Funds	\$676,210.67	\$75,000.00	\$0.00	\$751,210.67

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

Alternating years for contributions

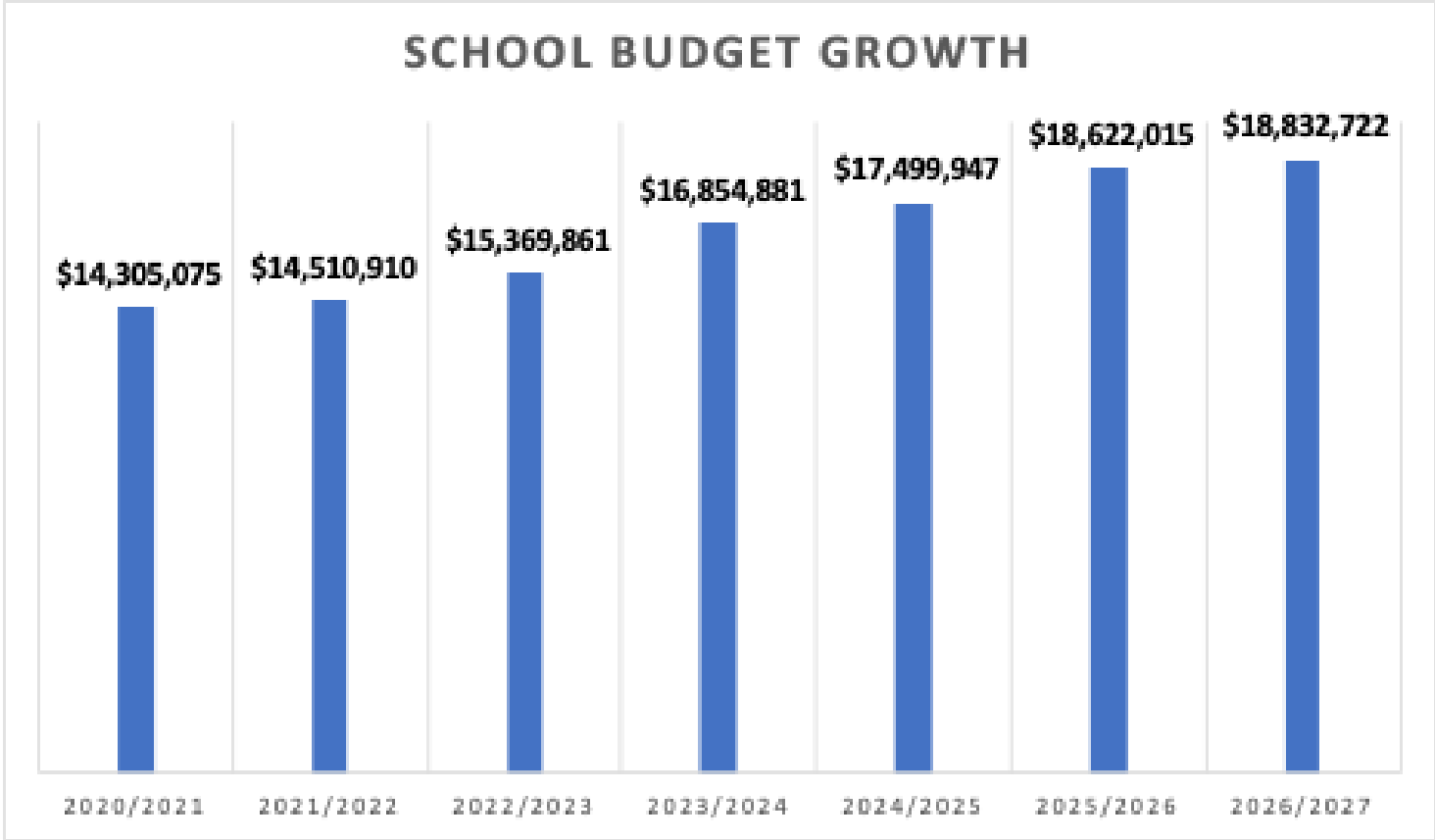
Expendable Trust	Current \$	Target	Gap
Tuition Expendable	\$ 147,794	\$ 250,000	\$ 102,207
Property Maintenance	\$ 206,845	\$ 300,000	\$ 93,155
Special Ed. Expendable	\$ 304,425	\$ 300,000	\$ (4,425)
Wedgewoo Fund	\$ 73,896	\$ 69,542	\$ (4,354)
Technology Fund	\$ 29,351	\$ 50,000	\$ 20,649

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



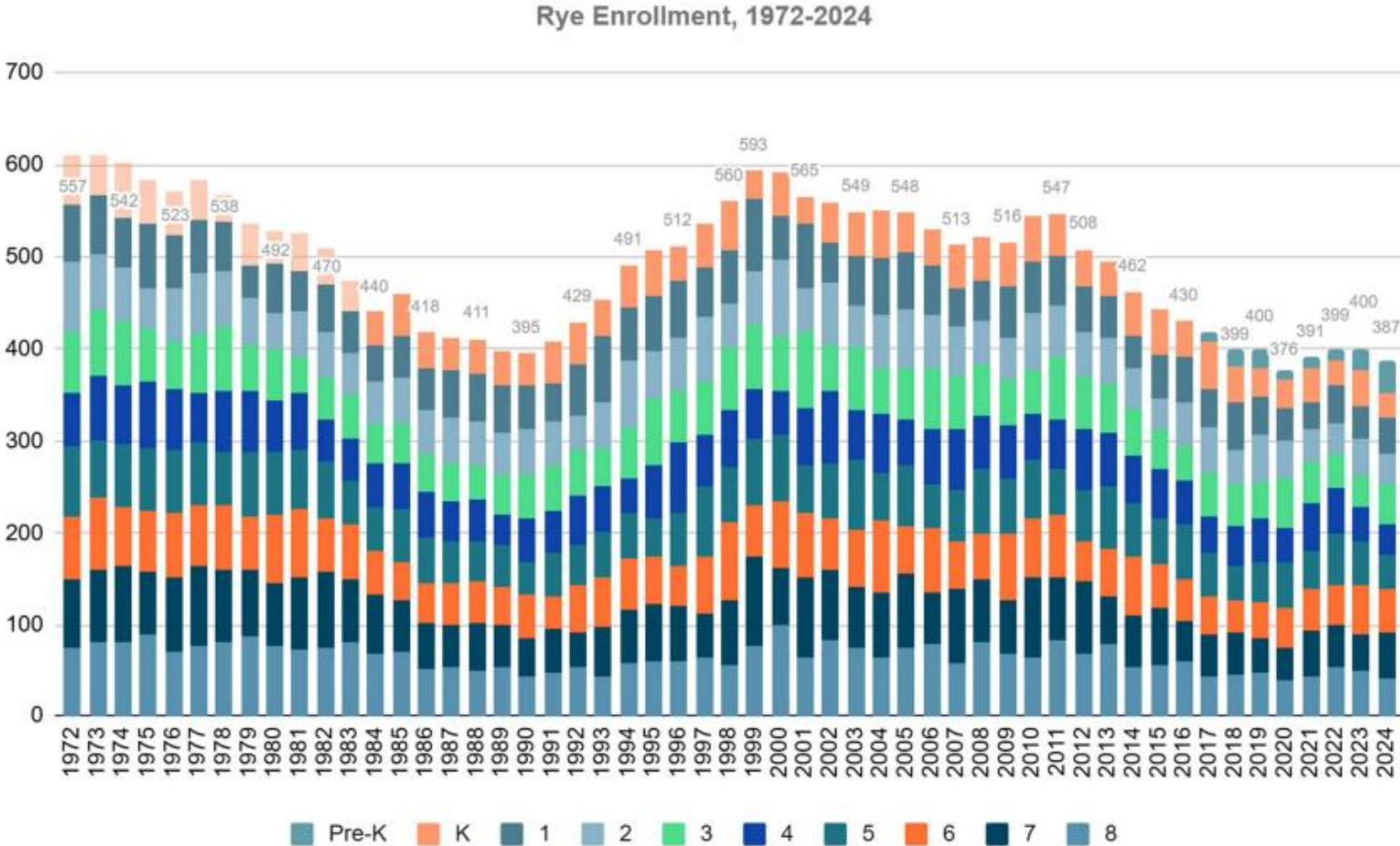
Fiscal Year	Appropriations (\$)	Returned (\$)	% Returned
FY17	\$ 13,496,384	\$ 450,168	3.34%
FY18	\$ 14,162,950	\$ 346,553	2.45%
FY19	\$ 14,000,230	\$ 411,266	2.94%
FY20	\$ 14,186,580	\$ 407,311	2.87%
FY21	\$ 14,784,164	\$ 686,552	4.64%
FY22	\$ 14,910,999	\$ 258,883	1.74%
FY23	\$ 15,879,861	\$ 214,463	1.35%
FY24	\$ 17,832,795	\$ 243,755	1.37%
FY25	\$ 18,001,094	\$ 515,026	2.86%
FY26	\$ 18,983,217	\$ 497,725	2.62%

School Budget – 7 year trend (3.4\$M increase over 5 years 32% since 2020/21)



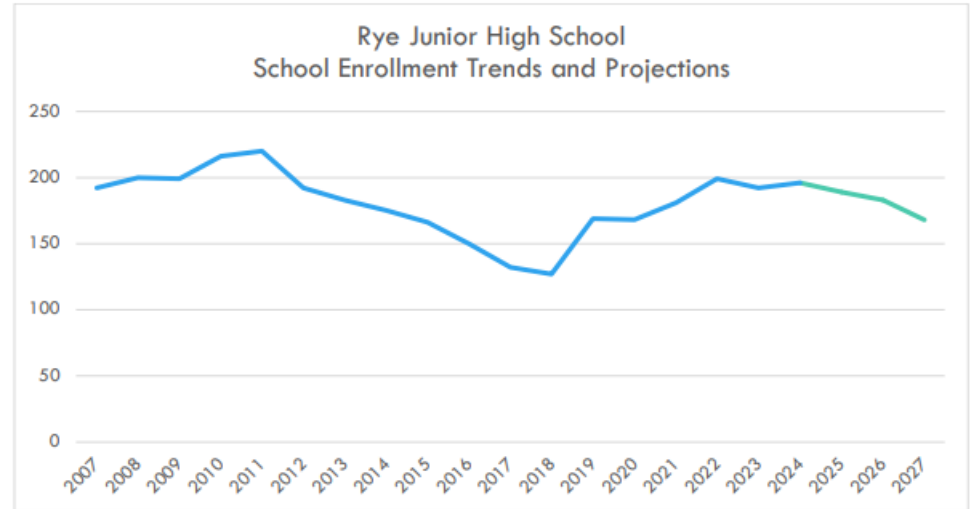
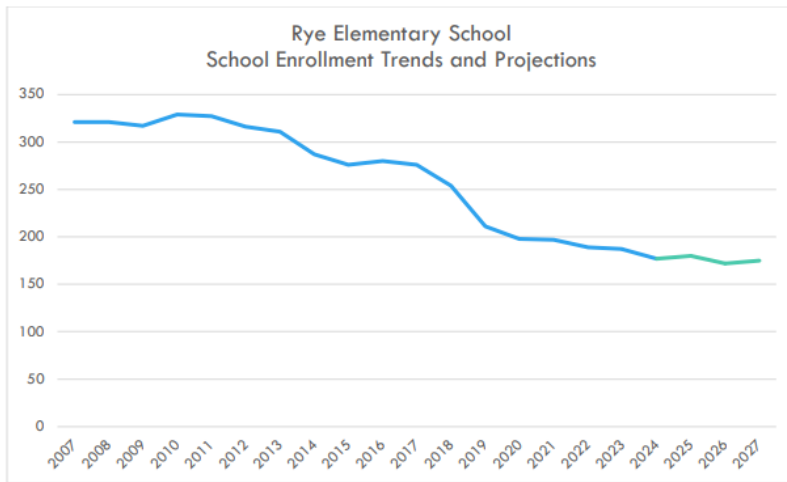
563 555 561 561 575 545 530
Total RES, RJH & PHS Students

Student Enrollment K-8 Trend



Source: SAU50 data. Note: Prior to 1984, Rye did not offer Kindergarten. For those years, proxy Kindergarten figures have been included (calculated as 80% of the subsequent 1st grade cohort) to provide comparable figures over time and allow observation of overall enrollment trends. Totals are actual enrollment figures (excluding proxy data).

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 1/2 capacity..

Elementary & Junior High Staffing

Note number of Special Education Staff.

Personal Learning is for Special Ed.

Note number of Custodians.

RES	Grade	FTE	Additional Information
Pre-K Teacher		1.00	
Pre-School Teacher*		1.00	
Kindergarten		3.00	
Grade 1		2.00	
Grade 2		2.00	
Grade 3		3.00	
Grade 4		2.00	
Unified Arts		6.60	STEAM, Art (.8), Music, Library(.8), PE, World Language. Outdoor classroom
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	
Pre-School Para*		2.00	
Principal		1.00	
Secretarial Support		2.00	
Custodians**		1.75	
Total RES		44.35	
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	
Principal		1.00	
Secretarial Support		2.00	
Custodians		2.00	
Total RJH		37.20	
District Wide			
Digital Learning Specialist		1.00	
Technology Coordinator		1.00	
Special Education Coordinator		1.00	
Custodial Supervisor		1.00	
BCBA		1.00	
Speech**		2.00	
Occupational Therapy		1.00	
Total District Wide		8.00	

RES		
Total Rye School District		89.55
* paid from IDEA grant		
* FY26 moved 2 positions to contract service		
***.5 = paid from IDEA grant		
Both RES and RJH have unfilled para-educator positions		

Table from the SAU Budget Book

Capital Plan for the Schools \$3M projects discussed

Project	Description	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
RES - Main Wing bathroom	The bathrooms are the originals from 1966 and need to be upgraded-ADA compliant. Do both schools at same time.				\$ 250,000.00						
RES - RTU HVAC	Rye Elementary School needs to replace 6 Roof Top Units (3 left)		\$ 113,763.75	\$ 45,950.00							
RES - Boiler #1	This boiler is very old and needs to be replaced. Installed in 1996. The room could use updating for compliance to fire safety.					\$ 95,000.00					
RJH - Electrical Panel Upgrades	Improve electrical for code compliance.								\$ 30,000.00		
RES - Electrical Panel Upgrades	Improve electrical for code compliance.									\$ 30,000.00	
RJH - Replace Kitchen Exhaust	Time to replace the kitchen exhaust.	\$ -	\$ 28,995.40								
RJH - Entry way main foyer floor leveling/repair.	The floor in main foyer at RJH is extremely worn, uneven and needs to be replaced both from safety standpoint and eyecore standpoint. It is one of the most heavily traversed areas in the building.			\$ 115,000.00							
RES - Exterior Doors	Doors are very old and need to be replaced from safety and energy standpoint.	\$ 83,926.90									
RJH - Exterior Doors	Doors are very old and need to be replaced from safety and energy standpoint.	\$ 45,863.40									
RJH - Chainlink fence - Rehab	Additional fencing and repair of existing fencing.	\$ -	\$ 25,070.00								
RJH - Parking Lot	The parking lot at RJH is in fine shape. Much better than RES as of 2025. Ideally do both at same time but condition doesn't call for that. Possibly break CIP to do both in same summer.										
RES - Parking Lot	The parking lot at RES is in poor shape. We put a band-aid fix on it summer 2023 and crack filled/realcoated. It will need to be repaved in the next 5 years. Quote of \$164k received 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.		\$ 240,000.00		\$ 125,000.00						
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. Do both schools at same time.				\$ 275,000.00						
RJH - Capota	We should reinforce, re-paint and properly maintain every 20 years. Last repainted in 2010.						\$ 25,000.00				
RJH/RES Underground Oil Tank and Veeder Root Monitoring Device	Underground tank and monitoring device are old and should be proactively replaced. Both schools are from 1996 and past useful life. No issues as of yet but lifespan is around 25 years. Roughly \$10k for Veeder and \$20k for underground tank.							\$ 60,000.00			
RJH - HVAC Supply Pumps	Both main pumps are in fair shape and should be replaced in 2032. Library pump in fair shape. All installed in 1996.						\$ 30,000.00				
RES - HVAC Supply Pumps	2 are from 1996 and should be replaced. 2 are from 2011 and can wait.						\$ 30,000.00				
RJH & RES - Water Fountains	RJH 5 should be replaced at same as RES 7. Installed in 1996. Can last anywhere from 25-40 years.								\$ 38,000.00		
RJH - Cabinet Heaters	We have 8 old cabinet heaters at RJH. All installed in 1996. Time to replace starting 2033 phased approach.							\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
RES - Cabinet Heaters	We have 7 old cabinet heaters at RES. All installed in 1996. Time to replace starting 2033 phased approach.							\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 8,000.00
RJH - Unit Ventilators	We have 8 unit ventilators that will need to be replaced. All installed in 1996. Showing major signs of age. Advise replace 2 a year starting 2032.						\$ 66,000.00	\$ 66,000.00	\$ 66,000.00		
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 chimneys being grinded and re-bricked/pointed and sealed with special attention to chimney caps. Bricks last a long time, but not forever.	\$ -	\$ 24,000.00			\$ 24,000.00					
RES - Mason	RES needs to have exterior bricks repointed in areas and sealed in most areas to protect integrity of bricks and prevent leaking/soeping of moisture.					\$ 24,000.00			\$ 24,000.00		
RJH & RES - Leach Field and Septic Tank Audit (Chris Co)	Have Chris Co. do a full audit of septic system/leach field at RJH Septic Tank and 1 field is from 1996. Second field is from 2008. At RES Septic tank and leach field are from 1996. Get a report useful if needed to report/quote to replace both schools at same time.					\$ 15,000.00					
RJH - Library Attic Insulation	The library attic was never properly insulated. It is causing moisture issues and potential mold. This will save a lot of energy costs. Green Cocoon (same company did GC3)		\$ 20,000.00								
RJH - Kitchen Equipment Replace	Most kitchen items are from 1996 (slicer, heating table, cold table, warmer, slicer, fridges/freezers etc)						\$ 33,000.00				
RES - Kitchen Equipment Replace	Most kitchen items are from 1996 (slicer, heating table, cold table, warmer, slicer, fridges/freezers etc)								\$ 33,000.00		

Table from the SAU Budget Book 2026-2027

[Click Here](#)

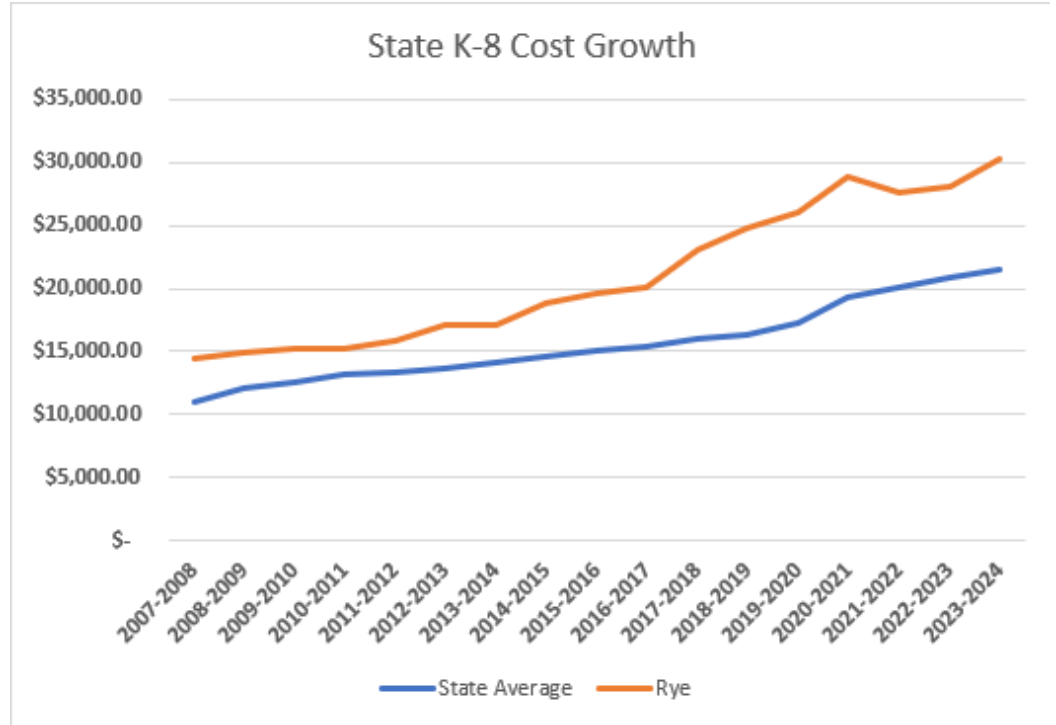
State Calculations for Cost Per Student

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%

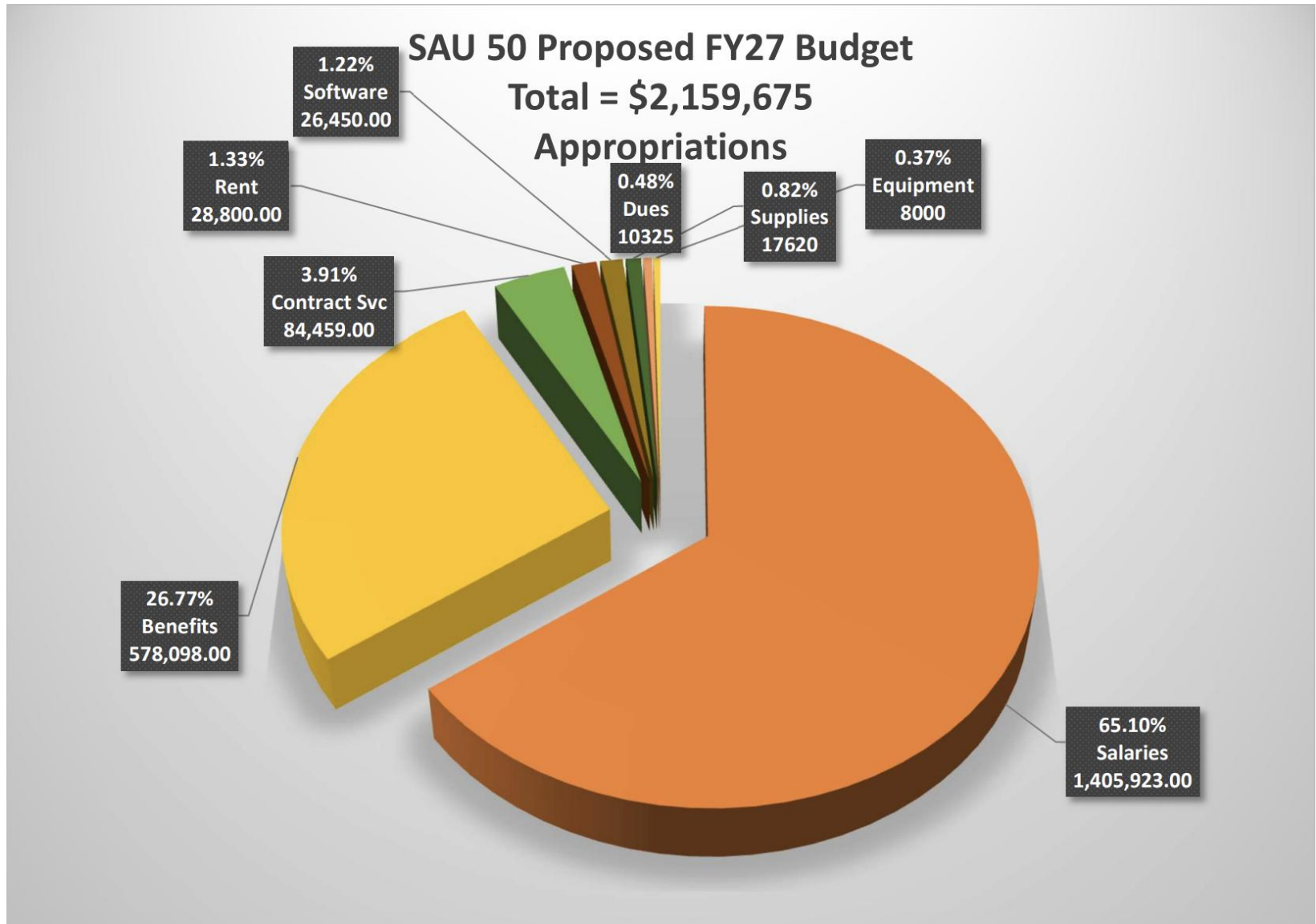
For about the same number of students Rye spends about \$6,500 more than Greenland

K-8 School Cost Trends

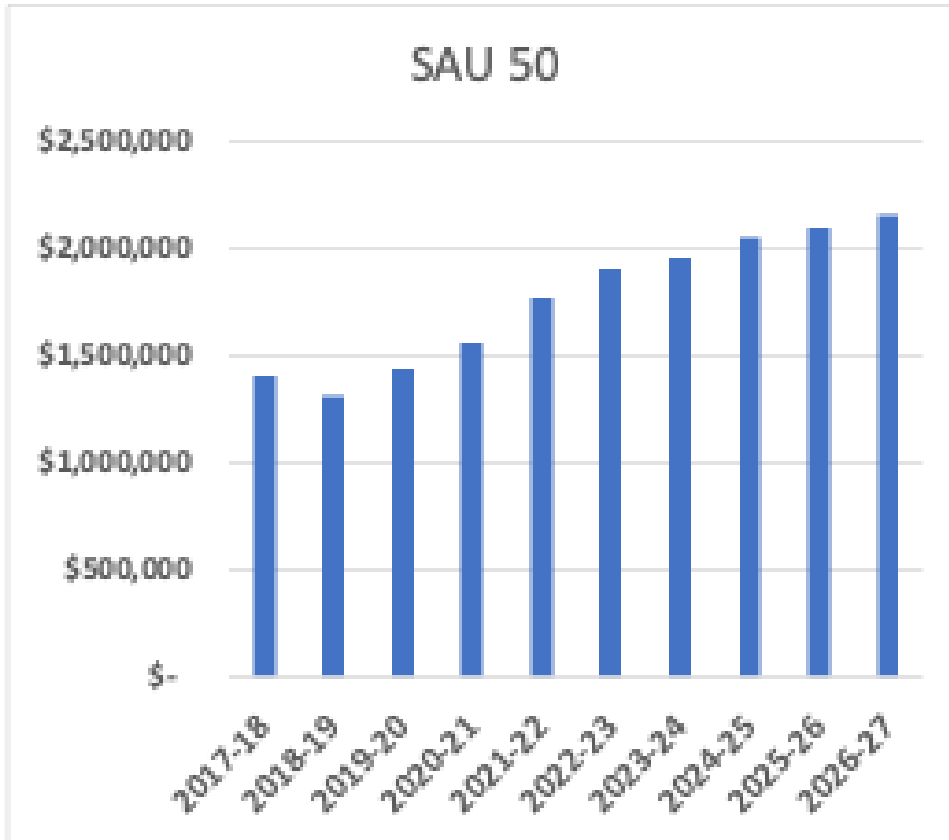
FY	State Average	Rye	State*	Rye*
2007-2008	\$ 11,056.68	\$ 14,499.92		
2008-2009	\$ 12,095.86	\$ 14,953.07	9.40%	3.13%
2009-2010	\$ 12,599.53	\$ 15,146.37	4.16%	1.29%
2010-2011	\$ 13,120.20	\$ 15,212.20	4.13%	0.43%
2011-2012	\$ 13,413.70	\$ 15,796.56	2.24%	3.84%
2012-2013	\$ 13,627.50	\$ 17,024.07	1.59%	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



SAU 50 54% increase from 2017-18



Rye is now paying MUCH more of the SAU.

It was almost even with Greenland several years ago.

Town	25-26 Assesment	26-27	Change	Students 25-26	Budget %
Greenland	\$ 1,453,811,387	\$ 1,656,203,552	\$ 202,392,165	370	31.6%
New Castle	\$ 1,490,161,313	\$ 1,603,489,529	\$ 113,328,216	33	10.8%
Newington	\$ 1,306,534,505	\$ 1,284,727,165	\$ (21,807,340)	44	9.7%
Rye	\$ 4,912,360,545	\$ 4,640,972,889	\$ (271,387,656)	371	48.0%