Fiscal 2026 New Budget Request Form

School/Program	Central Office
Person Completing Request	Amy Doyle
Position/Title	Assistant Superintendent for CIA

Expenditure Category	Request	Full Time Equivalency	Additional Funds Requested Beyond FY 2025	Explanation of Need and Means of Funding
Supplies:Materials	Increase in DW Testing & Scoring		$4,000	This increase reflects the addition of aimswebPlus to progress monitor students receiving intervention (Title I, Reading Intervention, and Special Education).
Supplies:Materials	Increase in DW Mentor Training		$5,069.90	This increase more accurately reflects the expenditures from this line over the past three budget cycles. This is the result of an increase in teacher turnover and the need to support the transition of teachers new to the district.
Supplies:Materials	Increase in DW Curriculum Development Supplies		$6,700	This increase reflects a need to secure materials for curriculum development, implementation, and piloting of new programs. Of particular note is the need to pilot Health curriculum materials for Grade K-6, which will be about $5,000. In addition, there are pending changes to the New Hampshire Minimum Standards and the district will need to be responsive to new graduation requirements, such as expected high school courses in Personal Finance and New Hampshire History.

Budget Comments/Narrative:

The district wide budget provides financial support for comprehensive K-12 initiatives and priorities. As such, the increases identified reflect needs in assessment, professional development, and mentoring, specifically. In the area of assessment, an additional $4,000 is being requested to add aimswebPlus to our suite of tools for progress monitor students participating in intervention services. This includes students receiving reading intervention, support through our Title I programming, and specially designed instruction via special education services. The increase to district wide mentoring materials ($5,069.90) is requested to more accurately reflect the expenditures from that line over the past three budget cycles. This is the direct result of an increase in teacher turnover and the need to support the transition and induction of new teachers into the Merrimack school community. Finally, an additional $6,700 is requested for district wide curriculum development supplies. For the past three budget cycles, there has been $800 in this line which is an amount that provides a limited ability to secure materials for review, vetting, and possible implementation of new or supplementary programs. Of particular note is the need to pilot Health curriculum materials for Grade K-6, which will be about $5,000. In addition, there are pending changes to the New Hampshire Minimum Standards and the district will need to be responsive to new graduation requirements, such as expected high school courses in Personal Finance and New Hampshire History.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.1100.00.8112.00	Committee Work	
2023-2024	Budgeted	$26,000.00
2023-2024	Expended	$25,999.98
2024-2025	Budgeted	$26,000.00
2025-2026	Proposed	$26,000.00

To provide compensation for instructional staff who serve on school or district standing committees that meet before or after school throughout the school year.

Account Number	**Description**	
100.1101.00.8112.00	Ret. Incentive/Professional Staff	
2023-2024	Budgeted	$430,317.00
2023-2024	Expended	$480,677.90
2024-2025	Budgeted	$430,317.00
2025-2026	Proposed	$430,317.00

The retirement incentive is available to all professional staff who meet eligibility requirements. The School Board is contractually obligated to fund a minimum of seven (7) requests. This line item funds the amount needed for seven (7) designated staff members already approved by the School Board.

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Account Number	**Description**	
100-2123-37-8331-10	Testing & Scoring/EL-DW	
2023-2024	Budgeted	$122,500.00
2023-2024	Expended	$122,500.50
2024-2025	Budgeted	$130,000.00
2025-2026	Proposed	$134,000.00

To provide comprehensive academic progress monitoring and assessment systems for students. Assessments include iReady (literacy and mathematics for all K-8 students), aimswebPlus (literacy and mathematics for K-12 students receiving intervention services) and the Cognitive Abilities Test (used to determine Gifted & Talented eligibility primarily in Grade 2, but up through Grade 6).

Account Number	**Description**	
100.2210.00.8112.00	Transitional Academic Support/Sal	
2023-2024	Budgeted	$95,316.86
2023-2024	Expended	$126,812.50
2024-2025	Budgeted	$98,176.37
2025-2026	Proposed	$98,176.37

To provide salaries for certified educators to offer targeted interventions for students before or after school and during the summer. This funding supports such programs as Evening Academy, and the summer reading program.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100-2211-00-8112-00	Inst Imp/Mentor Training/Dw	
2023-2024	Budgeted	$6,782.25
2023-2024	Expended	$11,350.00
2024-2025	Budgeted	$6,930.10
2025-2026	Proposed	$12,000.00

These funds support district efforts to develop and retain highly qualified educators through ongoing training and coaching.

Account Number	**Description**	
100.2213.00.8111.00	Stipends/Mentors	
2023-2024	Budgeted	$0.00
2023-2024	Expended	$0.00
2024-2025	Budgeted	$40,126.00
2025-2026	Proposed	$40,000.00

This account funds stipends for the district's mentor program.

Account Number	**Description**	
100.2900.00.8211.00	Ins/Health/Dw	
2023-2024	Budgeted	$13,796,902.00
2023-2024	Expended	$12,730,586.00
2024-2025	Budgeted	$14,531,136.60
2025-2026	Proposed	$15,755,332.71

The guaranteed maximum rate increase for 2025-2026 from HealthTrust is 10% for the Point of Service, 14% for the Site of Service.

Account Number	**Description**	
100.2900.00.8212.00	Ins/Dental/Dw	
2023-2024	Budgeted	$862,571.00
2023-2024	Expended	$816,635.17
2024-2025	Budgeted	$920,163.00
2025-2026	Proposed	$966,171.00

There is a 5.8% increase in the rate for 2025-2026.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.2900.00.8217.00	Ins/Ltd Supp Staff/Dw	
2023-2024	Budgeted	$32,165.00
2023-2024	Expended	$51,973.24
2024-2025	Budgeted	$32,165.00
2025-2026	Proposed	$32,165.00

The long-term disability insurance rate is based on an estimate of potential claims.

Account Number	**Description**	
100.2900.00.8218.00	Ins/Ltd Prof Staff/Dw	
2023-2024	Budgeted	$89,871.00
2023-2024	Expended	$97,336.54
2024-2025	Budgeted	$94,000.00
2025-2026	Proposed	$94,000.00

The long-term disability insurance rate is based on an estimate of potential claims.

Account Number	**Description**	
100.2900.00.8220.00	Fica/Dw	
2023-2024	Budgeted	$3,128,554.87
2023-2024	Expended	$2,833,893.29
2024-2025	Budgeted	$3,173,398.16
2025-2026	Proposed	$3,173,398.16

FICA represents 7.65% of all salary accounts.

Account Number	**Description**	
100.2900.00.8231.00	NH Retire/Classified Staff	
2023-2024	Budgeted	$1,710,186.00
2023-2024	Expended	$1,209,125.46
2024-2025	Budgeted	$1,844,266.00
2025-2026	Proposed	$1,844,266.00

The rate for 2025-2026 has stabilized.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.2900.00.8232.00	NH Retire/Professional Staff	
2023-2024	Budgeted	$5,730,576.05
2023-2024	Expended	$5,387,203.93
2024-2025	Budgeted	$5,549,129.00
2025-2026	Proposed	$5,549,129.00

The rate for 2025-2026 has stabilized.

Account Number	**Description**	
100.2213.45.8240.00	Supp Staff Improvement	
2023-2024	Budgeted	$78,000.00
2023-2024	Expended	$13,985.34
2024-2025	Budgeted	$78,000.00
2025-2026	Proposed	$78,000.00

This account funds occupational and professional training for all support staff per the employment contract.

Account Number	**Description**	
100.2410.45.8240.00	Admin Improvement	
2023-2024	Budgeted	$114,000.00
2023-2024	Expended	$108,183.75
2024-2025	Budgeted	$132,000.00
2025-2026	Proposed	$132,000.00

This account funds professional development activities for school and district adminstrators per the employment contract.

Account Number	**Description**	
100.2213.45.8241.00	Program Prof. Staff 3.1A	
2023-2024	Budgeted	$51,000.00
2023-2024	Expended	$36,782.74
2024-2025	Budgeted	$51,000.00
2025-2026	Proposed	$50,000.00

This account funds professional development activities such as district workshops, seminars and training.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.2213.00.8243.00	DW Prof. Development	
2023-2024	Budgeted	$0.00
2023-2024	Expended	$0.00
2024-2025	Budgeted	$50,000.00
2025-2026	Proposed	$50,000.00

This account funds district-wide professional development activities for district initiatives, instructional needs, and curriculum and program implementation.

Account Number	**Description**	
100.2213.45.8242.00	Workshops/Undergrad 3.1B	
2023-2024	Budgeted	$75,000.00
2023-2024	Expended	$42,502.91
2024-2025	Budgeted	$75,000.00
2025-2026	Proposed	$75,000.00

This account funds reimbursement for individual certified teachers upon completion of professional growth activities approved by the Professional Development Committee.

Account Number	**Description**	
100.2213.45.8243.00	Graduate Studies 3.1C	
2023-2024	Budgeted	$120,000.00
2023-2024	Expended	$99,155.47
2024-2025	Budgeted	$120,000.00
2025-2026	Proposed	$120,000.00

This account funds reimbursement for individual certified teachers upon completion of graduate courses approved by the Professional Development Committee.

Account Number	**Description**	
100.2213.45.8244.00	District Initiatives 3.2	
2023-2024	Budgeted	$150,000.00
2023-2024	Expended	$142,690.01
2024-2025	Budgeted	$150,000.00
2025-2026	Proposed	$150,000.00

This account funds specialized training and designated assignments for individual certified teachers to meet the needs of the district as determined by the Superintendent.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.2900.00.8250.00	Unemp Comp/Dw	
2023-2024	Budgeted	$17,563.00
2023-2024	Expended	$16,016.00
2024-2025	Budgeted	$10,000.00
2025-2026	Proposed	$10,000.00

The unemployment compensation proposed amount is based on an estimate received from the current insurance carrier.

Account Number	**Description**	
100.2900.00.8260.00	Work Comp Ins/Dw	
2023-2024	Budgeted	$260,766.00
2023-2024	Expended	$260,766.00
2024-2025	Budgeted	$260,766.00
2025-2026	Proposed	$276,412.00

The workers' compensation proposed amount is based on an estimate received from the current insurance carrier.

Account Number	**Description**	
100.2721.00.8510.00	Transport/Reg	
2023-2024	Budgeted	$2,642,781.00
2023-2024	Expended	$2,650,710.53
2024-2025	Budgeted	$2,774,950.00
2025-2026	Proposed	$2,913,697.00

To provide transportation for students for 180 school days. This account includes a 5% increase. There is no fuel escalation cap or surcharge.

Account Number	**Description**	
100.2900.00.8520.00	Insurances/Prop & Liab/Dw	
2023-2024	Budgeted	$172,538.00
2023-2024	Expended	$172,538.00
2024-2025	Budgeted	$186,616.00
2025-2026	Proposed	$199,679.00

The property and liability insurance is based on an estimate from the current insurance carrier.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.2212.39.8550.00	Curr Dev Dw/Printing	
2023-2024	Budgeted	$1,800.00
2023-2024	Expended	$1,800.00
2024-2025	Budgeted	$1,800.00
2025-2026	Proposed	$1,800.00

To provide funding to print curriculum materials for all classroom teachers.

Account Number	**Description**	
100.2710.00.8580.00	Travel/Trans Coord	
2023-2024	Budgeted	$4,000.00
2023-2024	Expended	$2,086.72
2024-2025	Budgeted	$4,000.00
2025-2026	Proposed	$4,000.00

To provide mileage reimbursement for the Transportation Coordinator for bus stop and bus route development and changes.

Account Number	**Description**	
100.2211.00.8610.00	Inst Imp/Supplies/Dw	
2023-2024	Budgeted	$3,000.00
2023-2024	Expended	$2,147.64
2024-2025	Budgeted	$3,000.00
2025-2026	Proposed	$3,000.00

To provide supplies and handbooks for professional staff who serve as mentors and to provide materials for new hires in their first year of teaching in Merrimack.

Account Number	**Description**	
100.2212.39.8610.00	Curr Dev Dw/Supplies	
2023-2024	Budgeted	$800.00
2023-2024	Expended	$0.00
2024-2025	Budgeted	$800.00
2025-2026	Proposed	$6,700.00

To provide materials for the Assistant Superintendent to use with district curriculum committees and facilitators in the development and piloting of new curriculum.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.2514.00.8815.00	Criminal Check Reimb	
2023-2024	Budgeted	$8,000.00
2023-2024	Expended	$11,567.35
2024-2025	Budgeted	$8,000.00
2025-2026	Proposed	$8,000.00

To process criminal background checks for all newly hired employees, designated school district volunteers, substitutes, and coaches.

Account Number	**Description**	
100.5221.00.8930.00	Transfer To Food Service	
2023-2024	Budgeted	$1.00
2023-2024	Expended	$0.00
2024-2025	Budgeted	$1.00
2025-2026	Proposed	$1.00

To be used to balance the Food Service budget if needed from the General Fund.

Account Number	**Description**	
100.2317.01.8330.01	School Dist Auditors	
2023-2024	Budgeted	$37,000.00
2023-2024	Expended	$27,825.00
2024-2025	Budgeted	$37,000.00
2025-2026	Proposed	$37,000.00

The amount requested reflects comprehensive testing as mandated by the Accounting Standards Board. The scope includes a comprehensive review of the computerized accounting system as it pertains to rights and privileges associated with different roles and responsibilities.

Account Number	**Description**	
100.2318.01.8330.01	School Dist Legal Serv	
2023-2024	Budgeted	$50,000.00
2023-2024	Expended	$111,360.34
2024-2025	Budgeted	$60,000.00
2025-2026	Proposed	$80,000.00

To provide legal services to the School District as needed.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.2311.01.8540.01	School Board/Advertising	
2023-2024	Budgeted	$20,000.00
2023-2024	Expended	$14,090.81
2024-2025	Budgeted	$20,000.00
2025-2026	Proposed	$20,000.00

To provide advertising for School District meetings, public hearings, legal notices, and ongoing professional and classified openings throughout the school year.

Account Number	**Description**	
100.2540.01.8550.01	Printing/Dw	
2023-2024	Budgeted	$3,050.00
2023-2024	Expended	$3,484.50
2024-2025	Budgeted	$3,050.00
2025-2026	Proposed	$3,050.00

To provide supplies and materials such as professional development forms, personnel action forms, and time slips.

Account Number	**Description**	
100.2311.01.8610.01	School Board Serv/Supplies	
2023-2024	Budgeted	$1,000.00
2023-2024	Expended	$1,154.10
2024-2025	Budgeted	$1,000.00
2025-2026	Proposed	$1,000.00

To provide supplies for board meetings throughout the school year.

Account Number	**Description**	
100.2313.01.8610.01	School Dist Treas/Supplies	
2023-2024	Budgeted	$1,500.00
2023-2024	Expended	$1,456.30
2024-2025	Budgeted	$1,500.00
2025-2026	Proposed	$1,500.00

To provide supplies for the School District Treasurer.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.2319.01.8610.01	School Dist Meeting	
2023-2024	Budgeted	$7,200.00
2023-2024	Expended	$20,875.06
2024-2025	Budgeted	$7,200.00
2025-2026	Proposed	$7,200.00

To provide supplies for school district meetings.

Account Number	**Description**	
100.2311.01.8810.01	Memberships/Dw	
2023-2024	Budgeted	$11,500.00
2023-2024	Expended	$12,282.22
2024-2025	Budgeted	$15,000.00
2025-2026	Proposed	$15,000.00

To provide membership for the School Board in the New Hampshire School Boards Association and for the School District's affiliation with the New England School Development Education Council (NESDEC).

Account Number	**Description**	
100.2320.00.8430.04	Contracted Services/Supt Off	
2023-2024	Budgeted	$227,447.00
2023-2024	Expended	$236,161.56
2024-2025	Expended	$218,659.52
2025-2026	Budgeted	$238,819.00
2024-2025	Proposed	$238,819.00

To provide for the connectivity associated with the wide area network to all schools, the Powerschool Student Information System, automated emergency calling system, human resources employment processing services and fund accounting software and support.

Account Number	**Description**	
100.2320.00.8431.04	Equipment/Repairs	
2023-2024	Budgeted	$6,921.00
2023-2024	Expended	$5,670.37
2024-2025	Budgeted	$3,921.00
2025-2026	Proposed	$3,921.00

To provide for the repair and maintenance of office equipment in the Superintendent's office.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.2320.00.8531.04	Telephone/Supt Off	
2023-2024	Budgeted	$9,995.00
2023-2024	Expended	$10,572.72
2024-2025	Budgeted	$9,995.00
2025-2026	Proposed	$9,995.00

The budgeted amount represents level funding for 2025-2026.

Account Number	**Description**	
100.2320.00.8534.04	Postage/Supt Off	
2023-2024	Budgeted	$5,305.00
2023-2024	Expended	$5,262.36
2024-2025	Budgeted	$5,305.00
2025-2026	Proposed	$5,305.00

To provide postage for the Superintendent's office. The budgeted amount represents level funding for 2025-2026.

Account Number	**Description**	
100.2320.00.8550.04	Printing/Supt Off	
2023-2024	Budgeted	$2,200.00
2023-2024	Expended	$3,259.02
2024-2025	Budgeted	$2,200.00
2025-2026	Proposed	$2,200.00

To fund the printing needs of the Superintendent's office.

Account Number	**Description**	
100.2320.00.8580.04	Travel/Supt Off	
2023-2024	Budgeted	$4,000.00
2023-2024	Expended	$1,354.10
2024-2025	Budgeted	$4,000.00
2025-2026	Proposed	$4,000.00

To reimburse personnel in the Superintendent’s office for school district travel.

MERRIMACK SCHOOL DISTRICT
Analysis of Proposed Budget 2025-2026

Account Number	**Description**	
100.2320.00.8610.04	Office Supplies/Supt Off	
2023-2024	Budgeted	$7,000.00
2023-2024	Expended	$7,042.22
2024-2025	Budgeted	$7,000.00
2025-2026	Proposed	$7,000.00

To provide for the purchase of supplies for the Superintendent's office.

Account Number	**Description**	
100.2320.00.8810.04	Membership/Supt Off	
2023-2024	Budgeted	$4,500.00
2023-2024	Expended	$11,088.47
2024-2025	Budgeted	$9,500.00
2025-2026	Proposed	$9,500.00

To provide for memberships in professional organizations for personnel in the Superintendent's office, which includes the American Association of School Administrators, the New Hampshire School Administrators Association, the New Hampshire Association of School Business Officials, the Society for Human Resource Management, and the Greater Nashua Human Resources Management.

Account Number	**Description**	
100.2320.00.8815.04	Professional Mtgs/Supt Off	
2023-2024	Budgeted	$5,000.00
2023-2024	Expended	$8,432.65
2024-2025	Budgeted	$5,000.00
2025-2026	Proposed	$5,000.00

Funds are requested for personnel in the Superintendent's office to attend professional, state, and local conferences and seminars.