



**Pasquaney School District
SAU108
School Board
Budget Presentation**

2/13/2025

SAU 108 School Board

Appointed by NH Department of Education 6/13/2024

- Virginia Parker, Chair – Groton
- Erick Piper, Vice Chair - Bridgewater
- Mark Coulson - Hebron

Initial Board Goals & Objectives

Create Operational Infrastructure for a Functional SAU

- Teacher Retention – Develop Teacher Agreements
- High School Tuition Agreements with SAU48 and SAU4
- Superintendent and Business Manager Contracts
- Wage Scales for Administration, Para-educators and Staff
- Busing and Food Service Contracts
- IT Infrastructure Build and Support Contracts
- Adoption of Required Education and Operation Policies

Initial Board Priorities

Focus on the Preservation of BHVS Culture and Choice HS Model

- Improved and Competitive Teacher Compensation
- Increased Para-educator, Custodial, and Administrative Assistant Pay Scale
- Experienced Superintendent and Business Administrative Services (contracted)
- Staff Salaries Commensurate with Increased Responsibilities
- “Tailing” Tuition Agreements for Current HS and MS Students
- Tuition Agreement with SAU48 to Create a Choice Model

First Year Budget Concerns and Issues

- No Precedent – Built based on Initial Needs and Priorities
- Set Tuition Rates with SAU4 and SAU48
- Limited Revenue Offsets – No Special Education Reimbursement
- Staff Retention Required Compensation Increases
- Significant Transportation Increases (Statewide)
- Technology had Deferred Maintenance
- Year 1 SAU108 IEP Review and Evaluation is Post Budget Process

First Year Budget Concerns and Issues (cont.)

- 2025-2026 Represents Maximum Tuition by Grade 7-12
- Teacher Additions (6th Grade)

Some Potential Downstream Budget Items Could Reduce the Budget in Coming Years:

- Grade Additions Annually (6th - 8th Grades) will Beneficially Offset Tuitions Paid.
- SPED Reimbursements Will Start in 2026-2027
- Technology Equipment Upgrades Were Handled This Year

Proposed Warrant Articles 2025-2026

Article 1

To choose by official ballot the following Officers:

- District Moderator for one year (all District Towns);
- 1 School Board Member from Bridgewater for a two-year term;
- 1 School Board Member from Groton for a three-year term;
- 1 School Board Member from Hebron for a three-year term.

Article 2

Changes to Articles of Agreement

Ballot Question: Shall the Pasquaney School District vote to amend Article 3 of the Articles of Agreement among the School District towns of Bridgewater, Hebron and Groton to add two at large School Board members as follows:

Current: There shall be three (3) members of the Bridgewater-Hebron-Groton Special Purpose School District Board ("School Board"). The voters of each town shall be entitled to elect one member of the School Board at the organizational special meeting and thereafter to elect their successors, by voting separately by ballot at the official ballot session of the organizational Special Meeting and at later annual School District meetings. The ballot shall be a nonpartisan ballot consistent with RSA 669. Each town shall coordinate its own official ballot voting session for election of its school board member.

Proposed: Effective March 2026, there shall be *five (5)* members of the Pasquaney School District School Board ("School Board"). The voters of each town shall be entitled to elect one member, *as a town representative, and two members shall be elected "at-large," by a majority vote of the entire district at annual School District meetings.* The ballot shall be a nonpartisan ballot consistent with RSA 669. Each town shall coordinate its own official ballot voting session for the election of its school board member *and district wide representative.*

Article 3

Changes to Articles of Agreement

Ballot Question: Shall the Pasquaney School District vote to amend Article 4c of the Articles of Agreement among the School District towns of Bridgewater, Hebron and Groton to simplify the minimum contribution from each town as follows:

Current: Upon successful withdrawal from School Administrative Unit Number 4, as of June 30, 2025, and as of the operating date of July 1, 2025 the initial total student enrollment from each town in the Newfound Area School District during the previous 2024-2025 school year as of June, 30, 2024, ("initial total student enrollment number") shall be the basis for setting and apportioning a minimum percentage contribution to the annual district apportionment between the Towns of Bridgewater, Groton and Hebron and shall be considered the benchmark for setting a minimum contribution floor. A member town's enrollment may drop by up to 15% below the initial total student enrollment number, however, a minimum contribution floor shall be set at the initial student enrollment number, less 15% and that number shall be used to determine the ADM ratio.

Proposed: *As of the operating date of July 1, 2025, the minimum base ADM charge for each pre-existing town shall be 15 students, and base ratio formula approved in the initial Articles of Agreement shall be replaced with the minimum student maintenance number of 15. Should student enrollments fall below the base student maintenance number in a member town, the town will be assessed an ADM charge of 15 students and the differential deducted equally from the remaining towns. This minimum number may only be modified on by a 2/3 majority vote of the current district school board and the district voters. (2/3 vote required).*

SAU 108 School Board 2025-2026 Proposed Budget

Article 4

To see if the Pasquaney School District will vote to raise and appropriate the amount of Six Million Five Hundred Ninety-Five Thousand Nine Hundred Seventy-Four Dollars (\$6,595,974) for the support of school, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately.

(Majority vote required)

(School Board Recommends Approval)

2025-2026 Proposed Budget (by object)

Account	Object Description	2025-2026 Proposed	Percent	Breakout
100	Salaries	1,705,570	26.3%	43%
200	Benefits	1,012,927	15.6%	
300	Contracted Services	800,237	12.4%	
400	Repairs & Maint	4,300	0.1%	
500	Other Purchased Services	2,689,368	41.5%	
600	Supplies	178,096	2.8%	
700	Property	4,500	0.1%	
800	Dues and Fees	45,756	0.7%	
900	Fund Transfers	35,220	0.5%	
Total General Fund by Object		6,475,974	100.0%	100%

Updated 2/10/2025

Key Points: Salaries Comprise 43% of Expenses
Tuitions Comprise 39.5% of Expenses

2025-2026 Proposed Budget (by function)

2025-2026 Proposed Budget

Account	Function Description	2025-2026		
		Proposed	Percent	Breakout
1100	Regular Education Programs	3,255,115	50.3%	Education 70.33%
1200	Special Programs	1,295,234	20.0%	
1400	Other Instructional Programs	4,200	0.1%	
2100	Support Services- Students	752,415	11.6%	Support 20.04%
2200	Support Services- Instructional Staff	97,240	1.5%	
2300	Support Services - General Admin	254,046	3.9%	
2400	Support Services-School Admin	193,829	3.0%	
2500	Support Services - Business	89,698	1.4%	9.63%
2600	Operation & Maintenance	143,328	2.2%	
2700	Student Transportation	345,914	5.3%	
2900	Support Services - Other	9,720	0.2%	
5100	Debt Services	10,233	0.2%	
5200	Fund Transfers	25,000	0.4%	
Total General Fund by Function		6,475,972	100.0%	100%

Key Points: 70% of Expenses are Tied Directly to Instruction

2025-2026 Proposed Budget

FY26 GF Budget Proposed	\$ 6,475,974
FY26 Food Service	\$ 67,000
FY26 GRANTS	\$ 53,000
Total Appropriation	\$ 6,595,974

2025-2026 Budget Summary

Request

BHVS - Principal Budget	\$	70,721
SAU/ADMIN	\$	2,898,828
SPED	\$	749,336
TECH	\$	37,602
FACILITIES	\$	10,710
	\$	3,767,197
Salary/Bene	\$	2,708,777
FY26 GF Budget Proposed	\$	6,475,974
FY26 Food Service	\$	67,000
FY26 GRANTS	\$	53,000
Total Appropriation	\$	6,595,974
Minus Revenues & State Grants	\$	2,348,729
Net Anticipated Assessment	\$	4,247,245

Revenues Available to Reduce Taxes 2025-2026

Total appropriation voted	\$6,595,974
Revenues (itemized below)	\$432,214
Earnings on Investments	\$120
Food Services Sales	\$25,000
Special Education Aid (80% of 3.5 x state average)	\$0
Child Nutrition (State)	\$2,000
Child Nutrition (Federal)	\$40,000
Federal Program Grants	\$53,000
Medicaid Distribution	\$0
Tuition from Other LEAs	\$312,094
SPED Tuition from Other LEA	\$0
Fund Balance (voted from surplus)	\$0
Unreserved Balance (voted to reduce taxes)	\$0
Amount to Apportion	\$6,163,760
State Grants	
Bridgewater	\$913,415
Groton	\$367,319
Hebron	\$635,781
Total Revenue	\$2,348,729

Article 5

Shall the Pasquaney School District vote to approve the costs included in the employment agreements between the Pasquaney School Board and the certified teachers of Bridgewater-Hebron Village School for the following salaries and benefits for the 2025-2026 school year and the following increases in salaries and benefits over next years current salaries:

Account	2025-2026	2026-2027	2027-2028
Salaries	\$49,014	\$37,459	\$55,825
Retirement & Taxes	\$13,175	\$10,069	\$15,006
Total	\$62,189	\$47,528	\$70,831

And further, raise and appropriate the sum of Sixty-Two Thousand, One Hundred Eighty-Nine Dollars (\$62,189) for the 2025-2026 fiscal year, such sum represents the additional costs attributable to the increase in salaries and benefits contained within the agreement over those that would be paid at current staffing levels. The costs for the years of the agreement beyond the upcoming 2025-2026 fiscal year will be included in the operating budget proposal each of those years.

(Majority vote required)

(School Board Recommends Approval)

Article 6

Shall the Pasquaney School District accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year?

(Majority vote required)

(School Board Recommends Approval)

Article 7

To see if the Pasquaney School District will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II.

(Majority vote required)

(School Board Recommends Approval)

Article 8

To see if the Pasquaney School District will vote to establish a Technology Expendable Trust Fund under the provisions of RSA 198:20-c for the purpose of purchasing, installing, repairing, maintaining, replacing, and upgrading the District's technology-related resources and to raise and appropriate the sum of \$100 (One Hundred Dollars) to be placed in the Technology Expendable Trust Fund, and to further name the School Board as agents to expend from the fund.

(Majority vote required)

(School Board Recommends Approval)

Article 9

To see if the Pasquaney School District will vote to establish a Special Education Capital Reserve Fund under the provisions of RSA 35:1-b to meet the expenses of educating children with disabilities and to raise and appropriate the sum of \$100 (One Hundred Dollars) to be placed in this fund. Further, to name the Pasquaney School Board as agents to expend from said fund.

(Majority vote required)

(School Board Recommends Approval)

Article 10

To see if the Pasquaney School District shall vote to ratify and approve the Reciprocal Tuition Agreement between the Pasquaney School District and the Newfound Area School District, for the education of Pasquaney students in middle and high school, for a term of up to four years, commencing on July 1, 2025.

(Majority vote required)

(School Board Recommends Approval)

Article 11

To see if the Pasquaney School District shall vote to ratify and approve the Memorandum of Understanding between the Pasquaney School District and the Pemi-Baker Regional School District, for the education of Pasquaney students in grades 9-12, for an initial term of one year, commencing on July 1, 2025, with an automatic annual renewal each school year, unless terminated by mutual agreement of the two school boards or upon written notification from one school board to the other.

(Majority vote required)

(School Board Recommends Approval)

Article 12

To see if the Pasquaney School District shall vote to ratify and approve the multi-year lease agreement between the Pasquaney School District and the Bridgewater-Hebron Village District, allowing the Pasquaney School District to lease the Bridgewater-Hebron Village School for a term of 5 years, commencing on July 1, 2025, and continuing through June 30, 2030, at a rate of \$1 per year.

(Majority vote required)

(School Board Recommends Approval)

Article 13

To see if the Pasquaney School District shall adopt the provisions of RSA 194:4, III and RSA 194:19-c, I and vote that the supervisors of the checklist of each town (Bridgewater, Hebron, Groton) shall act as the supervisors of each preexisting district (Bridgewater, Hebron, Groton) for purposes of making, posting, and correcting the checklist, along with certifying the making, posting and correction of the same, whenever the Pasquaney School District is required to hold such sessions.

(Majority vote required)

(School Board Recommends Approval)

Article 14

To see if the Pasquaney School District shall vote to elect its school district officers and other matters requiring an official ballot vote on the second Tuesday in March as the first session of its Annual meeting, and to utilize the town election officials in each of the preexisting school districts (Bridgewater, Hebron, Groton). RSA 671:22, II.

(Majority vote required)

(School Board Recommends Approval)

Article 15

To see if the Pasquaney School District shall vote to designate the Trustees of the Trust Funds for the Town of Hebron as the trustees to hold and administer gifts, legacies or devises made to, and accepted by, the Pasquaney School District, as well as the Trust Funds created by the Pasquaney School District.

(Majority vote required)

(School Board Recommends Approval)

Future Important Dates

- Voting March 11, 2025, Individual Town Locations
- School District Annual Meeting March 25, 2025, 6pm at the Bridgewater Hebron Village School gym.