Mandatory Report to Voters on School Expenses

Explanation

Why do we have this new report?
The New Hampshire Legislature added this new requirement for this budget year. The law specifies the content of the report including the three line graphs and one table provided. The requirement can be found in RSA189:75 - 78, (see pages 315-317 of the NH Education Laws):
https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2024-2025-nhed-laws-unannotated.pdf

Where does the data in this report come from?
The Cost Per Pupil and salary data come from the NH Dept. of Education website.

- Cost Per Pupil:
  https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/financial-reports
- Teacher & Administrator Salaries:
  https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/staffing-and-salary-reports.

Specific salary data comes from our financial system.

What do the two lines on each graph represent?

- One line on each graph shows the actual cost per pupil, the average teacher salary, and the total administrator salary in each school year.
- The other line on each graph adjusts each of those actual numbers for inflation to show what those values would equate to in November 2025.

How is inflation calculated?

- We used the U.S. Bureau of Labor statistics inflation calculator:
  https://www.bls.gov/data/inflation_calculator.htm
- To calculate inflation using the calculator:
  - Enter the actual dollar value from a certain school year.
  - Fill in a start date; the school year starts in August, so that's what we used for all ten years.
  - Fill in an end date; the most recent Consumer Price Index (CPI) data available at the time of this report was for November of 2025.
  - Click "Calculate"
- Keep in mind, inflation does not affect all goods and services evenly. The price of some goods and services may increase faster than inflation, while others may increase slower than inflation. CPI represents an average across the economy.

What does it mean when the line that is adjusted for inflation goes up or down?

- If the line adjusted for inflation is **increasing**, that means that the actual dollar amounts are increasing faster than the rate of inflation.
- If the line adjusted for inflation is **decreasing**, that means that the actual dollar amounts are increasing slower than the rate of inflation.
- If the line adjusted for inflation is **flat**, that means that the actual dollar amounts are increasing at approximately the same rate as inflation.

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Why are there only three administrators on the report?

- The law defines an administrator as *"...superintendents, assistant superintendents, directors or coordinators of diversity, equity, and inclusion, or functionally equivalent officials whether or not their salaries are listed by the department of education, and business managers or administrators."*
- The Pelham School District employs one superintendent, one assistant superintendent, and one business administrator. We do not employ a director or coordinator of diversity, equity, and inclusion, or functionally equivalent officials.

Where should I reach out if I have more questions about the report?

- Please contact the Superintendent's Office at 603-635-1145.