

Moultonborough 2026-2027 School Budget

Preliminary Recommendations and Comments
to the SAU45 School Board
Advisory Budget Committee
December 18, 2025



Moultonborough's Advisory Budget Committee (ABC), established in July 2008, is an appointed volunteer body whose mission is to provide the community and governing bodies with independent review and objective analysis of annual budgets.

Please remember that not every member of the Committee agrees with everything contained in the budget or this report; the report strives to include all members' thoughts, ideas, and recommendations.

A. FY2027 Budget Overview

A summary of the current school budget (FY26, July 1, 2025 – June 30, 2026) and the proposed budget (FY27) is below. Please note that:

- At the time of this writing, the ABC believes that the FY27 budget is largely complete.
- The proposed budget includes the second-year salary and benefit increases under the teachers contract and the support staff contract.

	Current (FY26)	Proposed (FY27)	Budget Variance, FY27 vs. FY26	Actual Spending (FY25)	Variance FY 27 Budget vs FY25 Spending
Operating Budget	\$18,473,282	\$19,949,922	\$1,476,640	\$16,894,506	\$3,055,416
Boilers	Completed			\$1,059,882	(\$1,059,882)
MCS Projects				\$557,311	(\$557,311)
Bond Payment/Interest	\$851,659	\$826,690	(\$24,969)	\$195,595	\$631,095
Teacher Agreement Increase	\$818,914	\$328,116	(\$490,798)		\$328,116
Support Staff Agreement Increase	\$361,466	\$51,089	(\$310,377)		\$51,089
Total	\$20,505,321	\$21,155,817	\$650,496	\$18,707,294	\$2,448,523

Variance over actual 2025 excluding boiler and MCS capital projects + \$510,000 add-back for food service/federal projects for comparison purposes				(\$1,107,193)	
	\$20,505,321	\$21,155,817	\$650,496	\$17,600,101	\$3,555,716

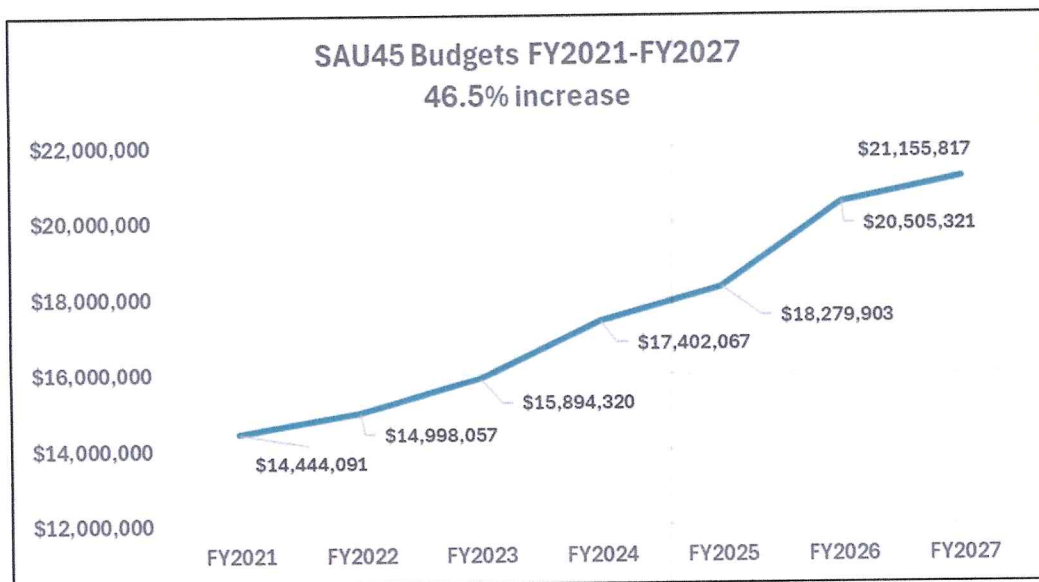
The year-over-year budget is up \$650,000, or 3.17%, with increases attributable primarily to the second year of the teacher and support staff contracts, significant increases in health insurance premiums, and special education costs. Based on the most recent property valuation in Moultonborough, the proposed budget will add 10 cents to the tax rate.

However, while this year's budget increase is modest, the operating budget is up 20%, or \$3.5 million, over actual spending in FY2025, the most recent year for which actual expenditures are available, when two one-time capital items – new boilers for Moultonborough Academy (MA) and construction projects at Moultonborough Central School (MCS) -- are removed. (See Attachment 1 for more detail) Even after accounting for the teacher and support staff contracts, bond principal and interest, and the growth in health care expenses, there is an unfavorable variance in the budget, compared to FY2025 actuals, of over \$1 million.

Given the substantial increases in the school budget in recent years and growing concerns throughout the State about school financing practices, the ABC this year has taken a deeper dive into the School budget and is making recommendations aimed at improving transparency, accuracy, and accountability.

Recommendation 1: The ABC recommends the School Board make controlling costs a top priority in the coming years.

The SAU budget has risen from \$14.4 million to \$21.2 million since FY2021 and while this year's increase is relatively modest, the trend is concerning.



The large increases in spending have caused the cost per student to balloon. The most recent Department of Education statistics for the FY23-24 school year show that for the 161 reporting schools, Moultonborough had the highest cost per pupil in the State for the middle school at \$42,118. We rank 2nd for the cost per pupil for the high school at \$37,352, and 20th for the elementary school at \$31,952 per student. The costs of MA are high partly due to facility costs for a smaller student body, but also because of specialized classes and athletics. (See Attachment 2)

There are a number of small, independent school districts in New Hampshire. All tend to have higher costs because of limited enrollment, but all report lower costs per student than Moultonborough:

Fiscal Year 2024 Cost Per Pupil by School District				
	Elementary	Approved Middle	High (Pre School-12)	Total
Moultonborough	31,952	42,118	37,352	35,664
Sunapee	25,827	39,958	31,517	30,750
Pittsfield	26,094	16,695	19,048	21,649
Milton	21,853	19,295	15,792	19,483
Hinsdale	24,852	24,397	25,826	25,047
Littleton	29,364	28,025	25,435	27,866
Tamworth	34,172	N/A	N/A	34,172

Source: NH Department of Education

The contracts approved last year by the School Board and the voters will add \$1,947,374 (over 3 years) or another \$3,840 per student; other increases in the budget will cause the cost to rise further. The SAU has significant staff for a small school. With a total staff of approximately 130, there is one staff member for every 4 students. The current ratio of regular and special education teachers to students, excluding aides, is approximately 10 to 1 at MCS and 8 to 1 at MA.

It is also notable that the spending increases at the School have greatly exceeded those of the Town, as measured by the annual tax rate calculations. In FY21, the School budget was about \$5 million more than the Town budget; by FY25, the difference had grown to \$8.2 million. (See Attachment 3)

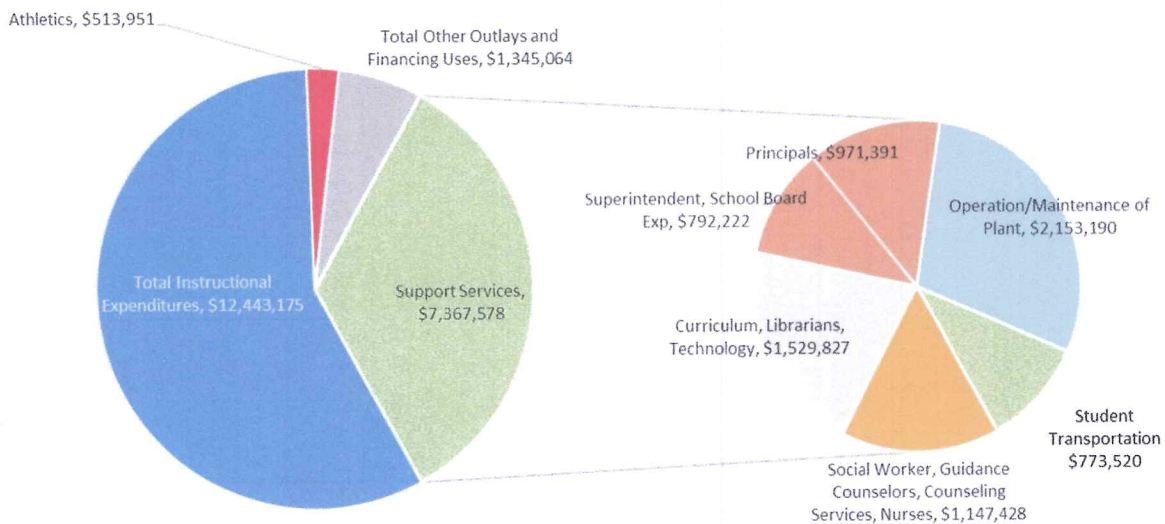
➤ *Opportunities for Cost Control*

There are a number of ways to reduce the proposed budget and lay a foundation for controlling costs in the coming years. We recommend all be pursued.

- First, the proposed budget should be reconciled with actual FY2025 expenditures, to eliminate any padding in the budget. The ABC has identified \$500,000 in potential budget savings, where budgeted amounts have significantly exceeded actual spending:
 - ❖ The budget for teachers aides is consistently far greater than actual expenditures, in FY2027 by about \$190,000. We recommend this be reduced.
 - ❖ The actual expense for fuel FY2025 was \$145,000 less than what is budgeted for FY2027. The propane boilers are resulting in fuel savings and the budget should be reduced accordingly.
 - ❖ The budget for electricity is \$77,000 over actual cost in FY2025. There is an opportunity to reduce the budget.
 - ❖ The budget for summer school programs doubled to nearly \$100,000 and a review by the School Board is warranted.
 - ❖ The budget for building maintenance contracts is \$33,740 over actual FY2025 and should be reviewed.

- The savings identified by the School Administration of approximately \$170,000 due to a change in the experience level of current staff should be applied to reduce the proposed budget, as should the savings accruing this year, along with all associated benefit cost savings.
- Fully 35% of the proposed budget consists of items classified by the Department of Education as “Support Services”, which includes administrative overheads, student services, and operations/maintenance of plant. The ABC recommends these budget categories be reviewed for cost savings and justification with a goal of reducing the total. (See Attachments 4 and 5 for two breakdowns of the proposed budget provided by the SAU)

SAU45 Proposed FY27 Budget



- At last count, there were 9 classes with 4 or fewer students, and another 22 classes with between 5 and 8 students. The ABC recommends that the School Board hire a temporary consultant to assess how to reduce the number of small MA classes, whether by eliminating them; combining them with Inter-Lakes classes; holding Zoom-based classes; or replacing full-time teachers with more economical part-time teachers. Perhaps some teachers could hold classes at both MA and Inter-Lakes to achieve this goal. If the consultant finds that these classes must be offered so that teachers can meet their contractual teaching obligations, the consultant should evaluate the overall teaching schedule. (See Attachment 6)
- The budget (teacher stipends and expenses) for co-curriculars, budgeted at \$185,000 for FY2027, should be reviewed and criteria established for what constitutes an appropriate co-curricular. There are 52 co-curriculars this year, including a Minecraft Club, After Prom Committee, and Comic Club, in addition to clubs related to foreign languages, class advisors and student councils, among other topics. About half of the co-curriculars have more than one staff member leading them. Each staff member receives a stipend generally ranging

from \$600 - \$2,500 (based on the list provided to the ABC). Those numbers should be reviewed. (See Attachment 7)

Recommendation 2: The ABC recommends that the School Board change how capital items are budgeted.

- One-time capital items should not be included in the operating budget. For FY2025, \$1,059,882 for the MA boilers were included in the budget and both the boilers and \$577,311 for initial renovations at MCS are reported in the 2025 actuals. Both capital charges greatly distort the budget, making the year-over-year increase look relatively minor when it was, in fact, very substantial, even before taking into account the teacher/staff salary and benefit contract adjustments.
- The ABC recommends that *non-recurring* capital items over \$10,000 be reviewed by the Capital Improvements Program Committee (CIPC) as is required for capital projects for the Town. Those items should be presented to the voters as warrant articles to be voted on at the annual school district meeting. The School Board should consider handing the \$500,000+ cabling project at MCS in this manner; even if the voters are not legally required to be consulted, such a large capital project should not proceed without voter input, no matter how meritorious. For the same reason, no non-recurring capital items should not be budgeted in the operating budget.
- The draft warrant for the annual School District meeting recommends depositing \$250,000 in the Buildings and Grounds Fund and \$75,000 in the Technology Reserve Fund. The ABC supports both actions but not in the manner as proposed by the School. If these set-asides are proposed from the operating budget, then we assume the School has a high level of confidence that the funds will be available at the end of the school year. Therefore, the appropriate way to budget for these items is to reduce the operating budget by \$325,000 (looking at the items mentioned above) and separately funding these items directly. This approach would be consistent with the Town's policy for capital items and be more transparent.

Recommendation 3: The ABC recommends that the School Board further improve budget transparency.

- The ABC would like to thank the School Board and the Superintendent for the improved budget transparency this year. Streaming the budget meetings and providing the draft budget in excel format have been very helpful and we recommend these practices be made permanent.
- The ABC recommends the School Board carefully review the budget prepared this year by the Town as an example of how to prepare a transparent budget with justifications for all line items. The ABC encourages the School to adopt the Town's approach. Also, the budget document presented to the public and posted on the SAU website should be a consolidated, easy to understand document that compares the proposed budget to the current year budget and the most recent budget year's actual expenditures, with justifications/explanations of variances.
- At the public hearing on the budget, the voters should be provided a detailed accounting of all excess funds from the previous budget year, and what is being done with those funds, specifying: funds being returned to the taxpayers; funds being used for capital items; funds

retained under RSA 198:4-b for contingency purposes; and funds proposed for deposit in capital reserves.

Additional Recommendations and Comments

- Perhaps the most positive development this year has been the partnership with Tamworth. Eight Tamworth students now attend MA with Tamworth contributing tuition of \$16,000 per student, and additional students are expected next year. At the end of the 2027 school year, the 10% limit on the number of Tamworth students that can attend the MA will end. Congratulations to the Superintendent and School Board on this effort. The ABC also supports the Superintendent's strategy to only add as many students as MA can absorb without adding additional staff.
- The ABC and CIPC commend the School Board for beginning to plan on how the MA capital projects can be completed without another bond issue. We encourage the School Board to work closely with the CIPC, which is addressing similar capital investment issues for the Town.
- Significant progress has been made over the past year on renovations at MCS. The roof and new propane-fired boilers have been replaced. Last Summer, one wing was renovated with new air handlers and LED lighting. This coming year, another wing of the school will be renovated and the kitchen will be updated.
- The ABC believes both the SAU and the Town should be prepared to reduce budgets significantly should all or a part of Moultonborough's excess SWEPT local contribution to SAU45 (roughly \$5 million) have to be returned to the State to fund education elsewhere in the State. The voters cannot be expected to absorb the full impact through a large tax increase. The school, town, and taxpayers will likely all have to bear part of the burden. A plan should be developed that identifies specific reductions in priority order, while minimizing the impact on core teaching.
- Last but not least, the ABC recommends that the Town and School meet at least semi-annually to discuss opportunities to work together and reduce overall expenditures. Such meetings could also compare budgeting processes and moving toward a single budgeting process.

In closing, the ABC would like to thank the School Board and Superintendent for their cooperation in working with the Committee this year and to recognize the commitment of teachers and staff to the school.

Respectfully submitted,
Moultonborough Advisory Budget Committee

Mary Phillips	(Chair)
Joe Adams	(Member at Large)
Kathy Garry	(School Board Representative)
Kevin Quinlan	(Select Board Representative)
Nathan Hanna	(non-participating Alternate at Large)

SAU45 Proposed FY27 Budget

Instruction	Account	FY27 Proposed	FY26 Approved	<u>Adjusted* FY25</u> <u>Actual</u>	<u>Variance, FY27</u> <u>over FY25 Actual</u>
Regular Programs	1100-1199	\$7,479,394	\$7,388,559	\$6,085,989	\$1,393,405
Special Programs	1200-1299	\$4,086,592	\$3,946,582	\$3,412,628	\$673,964
Vocational Programs	1300-1399	\$79,337	\$80,723	\$43,258	\$36,079
Other Instructional Programs (Co-curriculars, Athletics, Assemblies)	1400-1499	\$715,224	\$693,456	\$620,833	\$94,391
Non-Public Programs	1500-1599	\$0.00	\$0.00	\$0.00	\$0
Adult and Community Programs (Auditorium)	1600-1899	\$82,628	\$74,855	\$60,029	\$22,599
Total Instructional Expenditures		\$12,443,175	\$12,184,175	\$10,222,737	\$2,220,438
Support Services					\$0
Student Services (Social Worker, Guidance Counselors, Counseling Services, Nurses)	2100-2199	\$1,147,428	\$986,237	\$1,081,169	\$66,260
Instructional Staff (Curriculum, Librarians, Technology)	2200-2299	\$1,529,827	\$1,433,943	\$1,313,113	\$216,714
General Administration, SAU Level (Superintendent, School Board Exp)	2300-2399	\$792,222	\$773,816	\$744,857	\$47,365
School Administration (Principals)	2400-2499	\$971,391	\$879,049	\$905,120	\$66,271
Business (Budget and Payroll Services)	2500-2599	\$0.00	\$0.00	\$0.00	\$0
Operation/Maintenance of Plant	2600-2699	\$2,153,190	\$2,134,611	\$1,845,686	\$307,504
Student Transportation	2700-2799	\$773,520	\$731,458	\$765,645	\$7,875
Centralized Services	2800-2899	\$0.00	\$0.00	\$0.00	\$0
Total Support Services		\$7,367,578	\$6,939,113	\$6,655,590	\$711,988
Copier-Printer Lease	5000	\$18,374	\$20,374	\$16,179	\$2,195
Debt Service - Principal	5110	\$489,600	\$489,600	\$0	\$489,600
Debt Service - Interest	5120	\$337,090	\$362,059	\$195,595	\$141,495
Food Service	5221	\$240,000	\$240,000	\$240,000	\$0
Federal Projects	5231	\$260,000	\$270,000	\$270,000	(\$10,000)
Total Other Outlays and Financing Uses		\$1,345,064	\$1,382,033	\$721,774	\$623,290
Grand Total		\$21,155,817	\$20,505,321	\$17,600,101	\$3,555,715

* Adjusted to remove capital items of \$1,617,193 and add back food service and federal contracts for comparison purposes

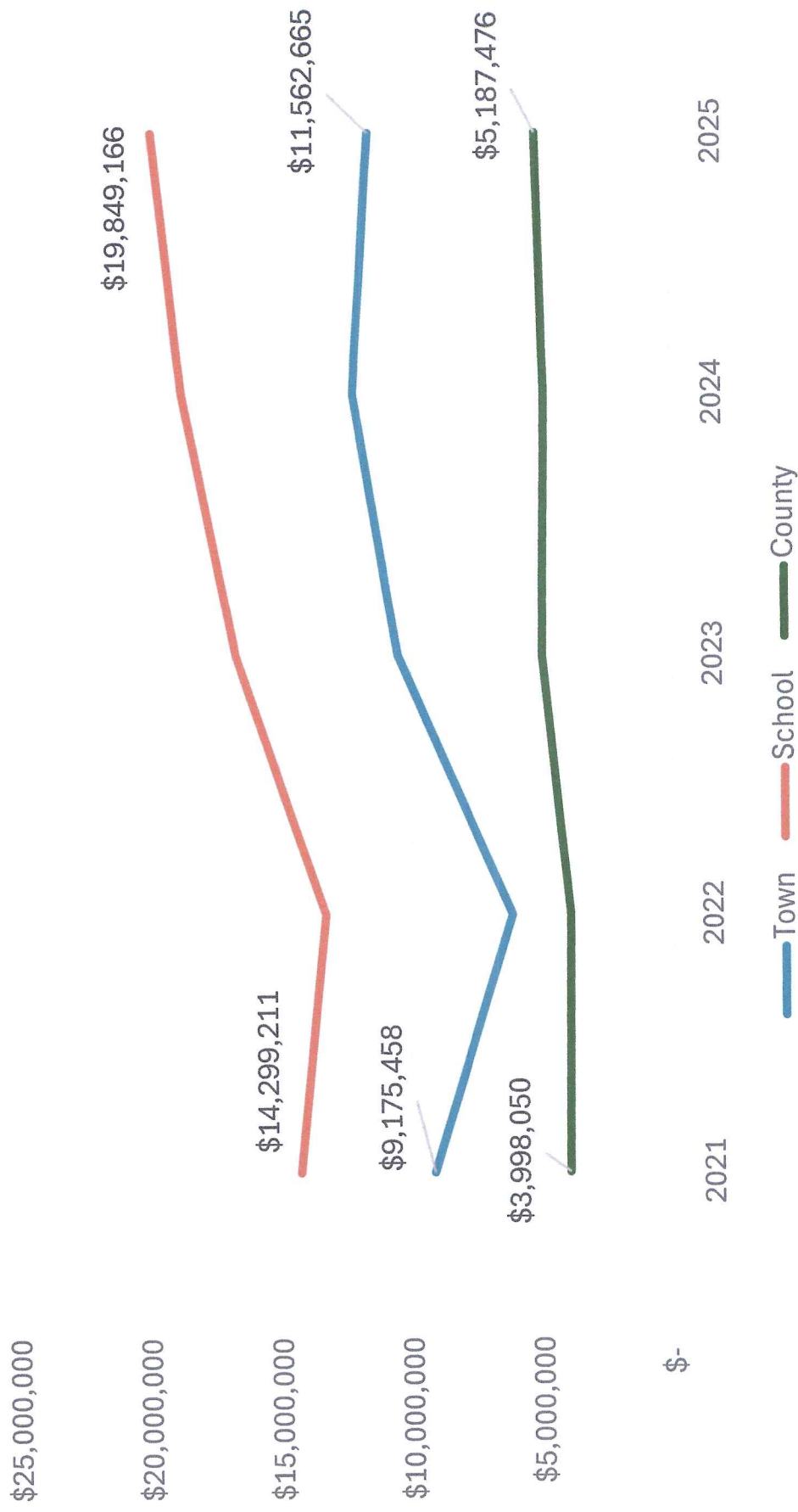
				Attachment 2
FY2024 Cost Per Pupil				
		Approved		Total
School District	Elementary	Middle	High	(Pre School-12)
Pittsburg	42,450.80	-	47,882.71	44,483.94
Moultonborough	31,951.50	42,117.85	37,352.42	35,664.36
Lincoln-Woodstock Coop	30,297.62	28,975.59	35,867.53	31,583.59
Lisbon Regional	22,688.26	25,328.04	35,739.43	26,552.60
Inter-Lakes Cooperative	30,980.28	-	34,388.55	31,986.71
Sunapee	25,826.52	39,958.15	31,516.63	30,749.96
Profile	-	27,641.84	28,760.03	28,382.36
Newport	26,039.30	30,660.78	27,751.12	27,628.41
Kearsarge Regional	26,065.62	24,258.44	27,269.34	25,963.50
Epping	20,445.81	24,136.74	26,654.31	22,721.56
Winnacunnet Cooperative	-	-	26,312.46	26,312.46
Colebrook	21,304.48	-	26,055.32	23,006.96
Dresden	25,933.99	-	25,958.99	25,950.24
Hinsdale	24,852.48	24,396.85	25,826.26	25,047.27
Farmington	21,361.41	-	25,731.83	22,655.29
Mascoma Valley Regional	24,150.03	-	25,722.97	24,645.81
Contoocook Valley	28,007.97	25,348.21	25,624.76	26,428.09
Littleton	29,363.50	28,024.99	25,434.88	27,865.79
Newmarket	22,482.38	-	25,389.86	23,268.66
Souhegan Cooperative	-	-	24,899.54	24,899.54
Hillsboro-Deering Coop	24,036.82	25,079.45	24,632.20	24,481.91
Lebanon	30,728.83	24,951.30	24,161.34	26,623.95
Portsmouth	26,316.47	26,705.61	24,148.21	25,487.77
Claremont	24,301.52	20,108.52	23,962.15	23,287.57
Wilton-Lyndeboro Cooperative	21,315.05	20,294.25	23,396.43	21,598.80
Berlin	27,521.31	19,606.73	23,246.81	24,137.79
Northumberland	22,246.01	-	23,184.77	22,601.38
Gov Wentworth Regional	25,808.28	23,227.26	22,995.97	24,370.32
Sanborn Regional	24,633.09	23,416.77	22,895.66	23,756.13
Gorham Randolph Shelburne Coop	23,208.34	20,129.32	22,852.98	22,359.51
Mascenic Regional	17,344.28	20,121.10	22,823.27	19,736.03
Timberlane Regional	18,648.41	20,510.67	22,705.82	20,258.03
Exeter Regional Cooperative	-	25,961.08	22,656.03	23,933.78
Haverhill Cooperative	24,288.14	20,979.08	22,504.79	22,463.22
Milford	18,869.87	22,080.40	22,309.65	20,765.16
Monadnock Regional	21,412.89	19,059.90	22,219.01	21,249.23
White Mountains Regional	24,232.81	-	22,027.37	23,384.95
Pemi-Baker Cooperative	-	-	21,996.66	21,996.66
Somersworth	21,060.26	19,783.50	21,966.60	21,030.72
Merrimack	21,044.63	22,379.17	21,919.51	21,511.83

School District	Approved			Total
	Elementary	Middle	High	(Pre School-12)
Gilford	24,210.60	24,915.53	21,839.66	23,377.26
Raymond	21,769.47	20,536.88	21,793.46	21,295.07
Shaker Regional	22,410.94	21,852.85	21,694.98	22,024.98
Hollis/Brookline Coop	-	19,897.46	21,689.73	21,086.14
Franklin	21,382.57	-	21,652.94	21,463.69
Winnisquam Regional	21,445.28	19,838.64	21,552.36	20,974.98
Oyster River Cooperative	22,875.57	22,179.06	21,510.50	22,133.90
Conway	25,531.93	23,349.69	21,112.46	23,169.38
Hopkinton	23,534.86	21,706.96	21,076.22	22,423.67
Londonderry	21,499.71	19,065.41	21,048.60	20,740.82
John Stark Regional	-	-	21,047.49	21,047.49
Laconia	24,610.39	22,089.26	21,018.16	22,815.35
Salem	19,201.84	17,304.73	20,532.04	19,223.54
Litchfield	18,438.51	19,008.52	20,474.53	19,260.50
Concord	26,228.37	22,363.17	20,293.70	23,159.22
Bow	17,685.31	17,148.97	20,186.53	18,395.09
Rochester	20,494.73	16,783.18	20,103.70	19,582.44
Fall Mountain Regional	26,299.47	-	19,950.97	24,081.31
Pelham	16,279.39	21,176.00	19,681.59	18,458.48
Pittsfield	26,093.58	16,694.67	19,048.03	21,648.97
Hudson	18,591.42	18,365.99	18,696.49	18,576.65
Merrimack Valley	20,664.98	19,893.87	18,675.42	19,840.00
Windham	16,526.56	19,039.15	18,593.05	17,560.06
Bedford	18,680.34	18,428.25	18,286.29	18,497.81
Dover	20,515.96	16,955.23	18,159.97	18,618.38
Manchester	17,327.06	18,186.84	17,956.80	17,733.79
Pembroke	21,471.00	-	17,463.01	19,355.03
Jaffrey-Rindge Cooperative	23,091.38	19,647.55	17,390.70	20,655.71
Keene	22,876.12	18,762.78	16,875.66	19,377.50
Goffstown	18,675.80	15,913.05	16,816.21	17,078.83
Nashua	19,312.83	18,635.15	16,614.23	18,270.40
Milton	21,853.08	19,295.13	15,792.25	19,483.06
New Castle	44,375.08	-	-	44,375.08
Jackson	42,514.09	-	-	42,514.09
Newington	39,328.16	-	-	39,328.16
Waterville Valley	36,616.31	-	-	36,616.31
Stratford	35,397.09	-	-	35,397.09
Freedom	35,274.76	-	-	35,274.76
Stewartstown	35,194.78	-	-	35,194.78
Rumney	34,857.07	-	-	34,857.07
Bath	34,554.86	-	-	34,554.86
Tamworth	34,172.45	-	-	34,172.45

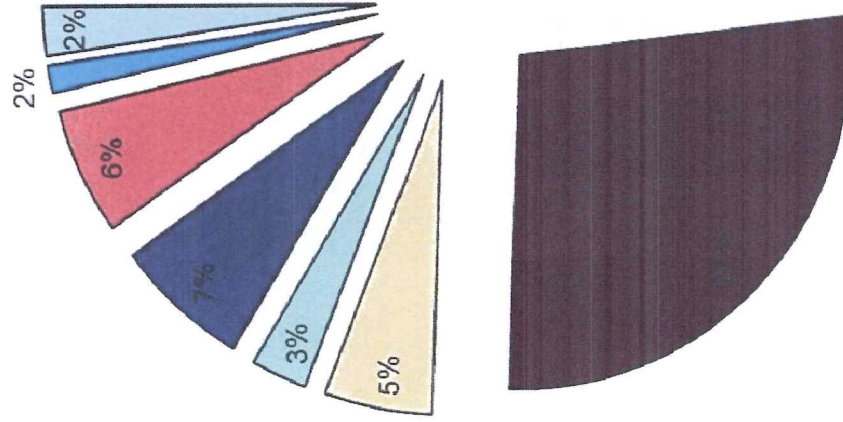
School District	Approved			Total
	Elementary	Middle	High	(Pre School-12)
Monroe	34,131.48	-	-	34,131.48
Harrisville	33,931.97	-	-	33,931.97
Madison	33,750.33	-	-	33,750.33
Hampton Falls	33,743.34	-	-	33,743.34
Washington	33,229.99	-	-	33,229.99
North Hampton	33,209.46	-	-	33,209.46
Bartlett	32,483.68	-	-	32,483.68
Croydon	32,102.87	-	-	32,102.87
Lafayette Regional	31,756.62	-	-	31,756.62
Thornton	31,348.77	-	-	31,348.77
Cornish	30,960.10	-	-	30,960.10
Errol	30,355.44	-	-	30,355.44
Rye	30,308.22	-	-	30,308.22
South Hampton	29,903.14	-	-	29,903.14
Warren	29,708.97	-	-	29,708.97
Lyme	28,937.60	-	-	28,937.60
Holderness	28,889.95	-	-	28,889.95
Exeter	28,218.18	-	-	28,218.18
Ashland	28,141.51	-	-	28,141.51
Plainfield	28,055.41	-	-	28,055.41
Seabrook	27,906.22	-	-	27,906.22
East Kingston	27,740.37	-	-	27,740.37
Kensington	27,353.78	-	-	27,353.78
Piermont	27,296.49	-	-	27,296.49
Unity	27,286.59	-	-	27,286.59
Stoddard	27,257.15	-	-	27,257.15
Stratham	26,499.50	-	-	26,499.50
Allenstown	26,020.27	-	-	26,020.27
Hampstead	25,559.09	28,290.31	-	26,753.64
Campton	25,482.33	-	-	25,482.33
Hanover	25,447.31	-	-	25,447.31
Bethlehem	25,352.79	-	-	25,352.79
Alton	25,232.69	-	-	25,232.69
Nelson	25,032.30	-	-	25,032.30
Hampton	24,973.27	-	-	24,973.27
Epsom	24,415.00	-	-	24,415.00
Grantham	24,395.80	-	-	24,395.80
Plymouth	24,274.82	-	-	24,274.82
Marlboro	24,212.31	-	-	24,212.31
Chesterfield	24,143.07	-	-	24,143.07
Newfields	23,890.38	-	-	23,890.38
Chichester	23,665.11	-	-	23,665.11

School District	Approved			Total
	Elementary	Middle	High	(Pre School-12)
Winchester	23,651.29	-	-	23,651.29
Rollinsford	23,621.55	-	-	23,621.55
Greenland	23,589.59	-	-	23,439.22
Amherst	23,106.96	21,389.16	-	22,258.14
Deerfield	22,908.41	-	-	22,908.41
Landaff	22,555.83	-	-	22,555.83
Lempster	22,494.99	-	-	22,494.99
Candia	22,480.32	-	-	22,480.32
Northwood	22,474.48	-	-	22,474.48
Wentworth	22,269.41	-	-	22,269.41
Henniker	22,023.00	-	-	22,023.00
Westmoreland	21,826.66	-	-	21,826.66
Brentwood	21,591.25	-	-	21,591.25
Stark	21,342.45	-	-	21,342.45
Andover	21,185.04	-	-	21,185.04
Mason	21,106.91	-	-	21,106.91
Hollis	21,006.67	-	-	21,006.67
Gilmanton	20,744.53	-	-	20,744.53
Derry Cooperative	20,564.89	21,896.76	-	21,027.50
Weare	20,546.69	17,294.92	-	18,656.71
Hill	20,430.04	-	-	20,430.04
Fremont	20,375.94	-	-	20,375.94
Wakefield	19,879.91	-	-	19,879.91
Middleton	19,773.40	-	-	19,773.40
Strafford	19,641.79	-	-	19,641.79
Marlow	19,626.04	-	-	19,626.04
Milan	19,366.13	-	-	19,366.13
Hooksett	18,835.73	20,173.11	-	19,284.81
Barnstead	18,272.44	-	-	18,272.44
Dunbarton	18,142.92	-	-	18,142.92
Brookline	18,014.34	-	-	18,014.34
Nottingham	17,992.04	-	-	17,992.04
New Boston	17,937.66	-	-	17,937.66
Barrington	17,646.89	20,367.56	-	18,787.38
Mont Vernon	17,646.51	-	-	17,646.51
Chester	17,396.71	-	-	17,396.71
Auburn	15,135.09	-	-	15,135.09

Moultonborough Tax Effort 2021-2025

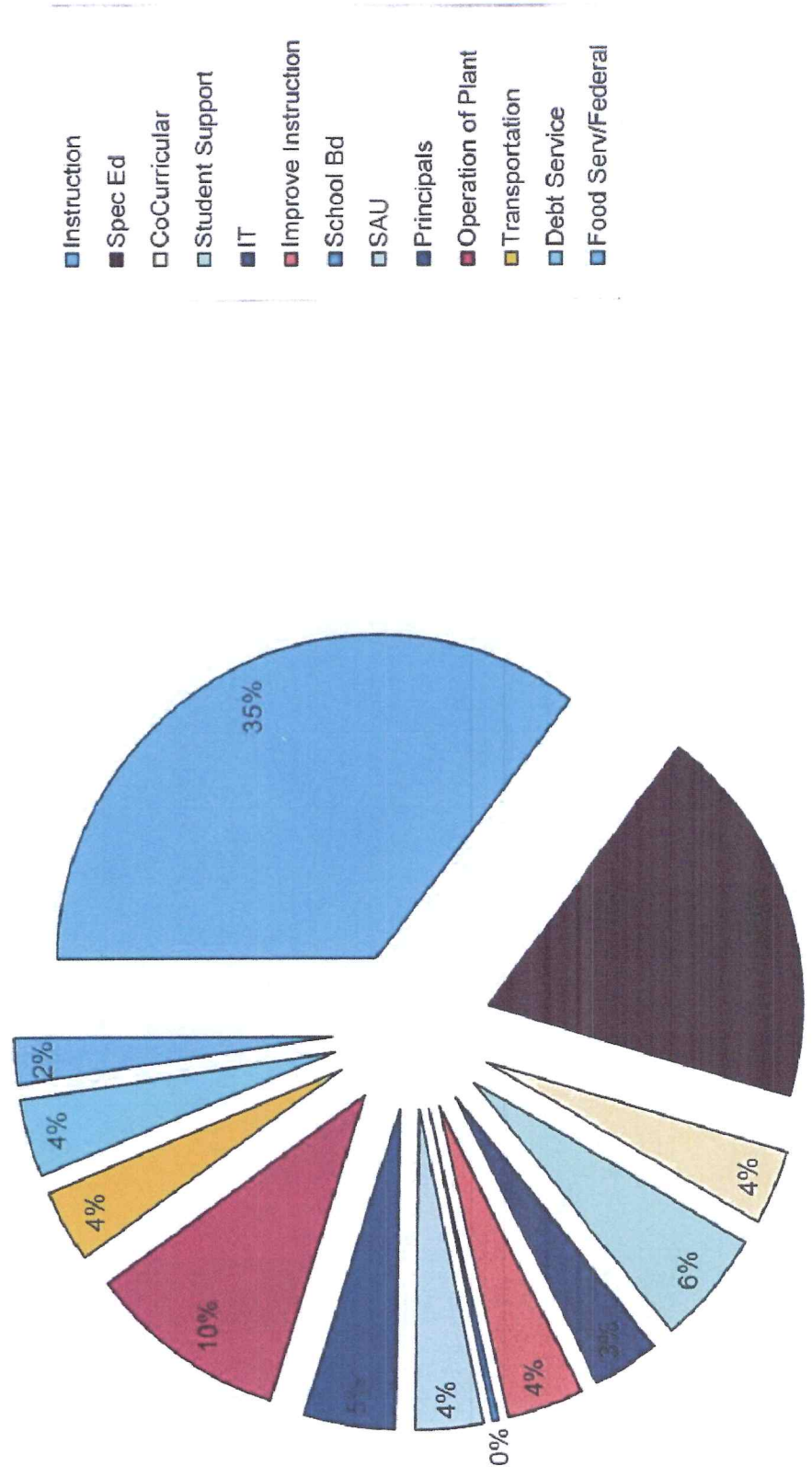


Proposed Budget 2026-2027 by Category



- salaries
- benefits
- contracted serv
- Maintenance/repairs
- Tuition/transportation/insurance etc
- Supplies/books/utilities
- Equipment
- Dues/legal/P&I

Proposed Budget 2026-2027
By Function



Policy IIB

“In order for any high school class or section to be offered with eight (8) or fewer students, the principal and superintendent will seek approval of the board.”

High School Classes with Eight (8) or Fewer Students for 2025-2026 (as of 6-5-25)

1. Government S1 A block (8)
2. Genocide Studies S1 F block (7)
3. AP World History A block (7)
4. AP English Literature E block (8)
5. Art Foundations S2 E block (3)
6. American Literature E block (5)
7. Sports Literature S1 F block (5)
8. Piano S1 A block (6)
9. Drama S2 B block (3)
10. Business Management C block (8)
11. Yearbook F block (5)
12. Manufacturing Tech. S1 G block (5)
13. IDEA S2 G block (6)
14. Algebra II A block (5)
15. AP Calculus D block (6)
16. World Literature B block (8)
17. AP Computer Sci. Principles A block (6)
18. Physics Honors C block (4)
19. Latin II D block (2)
20. Studio Recording S1 A block (2)
21. Studio Recording S2 A block (6)
22. Foods 1 S1 A block (6)
23. Foods 2 S2 A block (7)
24. Foods 1 S1 B block (6)
25. Child Development S2 C block (1)
26. Applied Math A block (4)
27. PE E block (8)
28. French III/IV C block (4)
29. French II D block (7)
30. Spanish III B block (8)
31. Spanish V C block (4)

Description	Cost
After Prom Committee	\$1,350.00
Art Club MCS	\$1,600.00
Art Club MCS	\$1,350.00
Band director	\$2,200.00
Bass Fishing Club	\$1,200.00
Book companions	\$1,600.00
Book companions	\$1,600.00
Choreographer	\$1,500.00
Comic Club	\$1,200.00
Construction Club	\$1,350.00
Costume Designer	\$700.00
Earth day	\$1,600.00
Earth day	\$600.00
Earth day	\$600.00
Eco squad	\$675.00
Eco squad	\$675.00
Environmental Club	\$1,200.00
Fall Theatre Director	\$1,825.00
Fall Theatre Production	\$1,825.00
Freshman class advisor	\$1,458.00
Freshman class advisor	\$1,458.00
Game Club	\$1,200.00
Gender and Sexuality Alliance	\$1,900.00
Getting To Y	\$1,350.00
Getting To Y	\$1,350.00
Girls on the Run - Fall	\$900.00
Girls on the Run - Fall	\$900.00
Girls on the Run - Fall	\$900.00
Homework club	\$1,600.00
Intern Cooperating Teacher	\$1,000.00
Intern Cooperating Teacher	\$1,000.00
Intern Cooperating Teacher	\$1,000.00
Jazz band	\$1,350.00
Junior class advisor	\$1,877.00
Junior class advisor	\$1,877.00
Lighting	\$700.00
MA Robotics Club	\$1,000.00
MA Robotics Club	\$1,000.00
Math team - HS	\$1,200.00
Math team - MS	\$1,200.00
MCS Garden Initiative	\$1,200.00
MCS Robotics Club	\$1,000.00
MCS Robotics Club	\$1,000.00

- Parent stipend - Jess Gray

> 20-25 FALL + SPRING

- 10 MA + 32 ML

- Spring estimated 8-10

> 20

- Full cast of play 10-30

- 18

- 10

- Full cast of play 10-30

} whole district planning - 250 students - ML + HS

> Not Active at present

- 10

} Full cast of play 10-30 people

} 49

- 15

- 6-8

> 8-10

> 13

- 4-5 changes by day and date

} 1 intern at each school level

- Not currently running Anticipate 3-6

} 31

- Theatre production

> 13 ML + HS

- 10

- 8

- whole school MCS - stipend includes summer work

> 8

MCS Student Council	\$1,350.00
MCS Student Council	\$1,350.00
MCS Yearbook	\$800.00
MCS Yearbook	\$800.00
MCS Yearbook	\$800.00
Mentor Program	\$7,500.00
Midlevel student council	\$1,200.00
Minecraft Club	\$1,350.00
Minecraft Club	\$1,350.00
ML Robotics Club	\$1,000.00
ML Robotics Club	\$1,000.00
ML Youth & Government	\$1,350.00
National honor society	\$1,200.00
NEASC Coordinators	\$1,200.00
NEASC Coordinators	\$1,200.00
NH Envirothon	\$1,200.00
Outing Club	\$1,200.00
Outing Club	\$1,200.00
Outing Club	\$1,200.00
Prom Committee	\$1,600.00
Prom Committee	\$1,600.00
Rad ropes	\$1,350.00
SeaPerch - Underwater Robotics	\$1,200.00
SeaPerch - Underwater Robotics	\$1,200.00
Senior class advisor	\$2,506.00
Senior class advisor	\$2,506.00
Sophomore class advisor	\$1,458.00
Sophomore class advisor	\$1,458.00
Spanish club	\$1,200.00
Student Council MA	\$1,350.00
Technology Student Association	\$1,200.00
Tennis Club	\$1,200.00
Weightlifting Club	\$1,350.00
Winter Musical Director	\$1,825.00
Winter Musical Production	\$1,825.00
Youth & Government	\$1,600.00

> 13

> 40

- 31 mentees (MCS) 40 Mentors (MA)
- 14 per session 25-30 rota 1/year

> 25

> ANTICIPATE 8-10 (NEW THIS YEAR)
- 15 middle level + 12-20 High School

- 15

> REPORT WRITERS FOR

< 10-12

> 10 so far recruiting more
(New this year)

> 18

- 51

> 10-12

> 39

> 32

- 8-10

- 26

- 3-5
- spring estimated 10

- 10

> FULL CAST OF MUSICAL
10-30

- 15-20