

Newmarket School District

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Proposed 2026-2027 Budget

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26 – 27 Newmarket School District Budget Proposal

Presented by Todd Allen, Superintendent

The Newmarket School District has embraced the school growth planning concept. At all levels of the organization, growth plans have been developed and adopted by the School Board. These plans help focus efforts to improve and drive decisions regarding budget development priorities.

As a district, Newmarket has identified three goals for the 2025-26 school year that encompass the individual school growth plans. These goals drive the use of professional time and resources in the coming years.

- Advance a learner-centered culture and competency-based learning.
 - This effort aligns with the state’s newly adopted NH Minimum Standards for Learning outlined in New Hampshire Administrative Rule Ed 306.
- Cultivate a positive and inclusive school learning culture.
 - This effort embraces the development and implementation of school mission, vision and values.
- Promote student acquisition of the competencies outlined in the Newmarket Vision of a Graduate.
 - This effort engages staff in a dialogue on how best to support all students to achieve the goals outlined in our Vision of a Graduate.

Each school has a leadership group of staff called a “Guiding Coalition” that helps facilitate work toward the goals of the school growth plans. The intention of this structure is to promote collaboration across the school and district. The work of the coalitions is ongoing and continuous.

As we began the FY27 budget development process the School Board and District Leadership Team worked collaboratively to develop goals. The proposed FY 27 budget attempted to address the following six budget goals.

- A budget increase of 4% on the operational side to account for the cost of the new para/tutor contract and significant increases in health benefits.
- To support ongoing program improvement efforts outlined in growth plans.
- To fully fund the Capital Improvement Plan (CIP).
- To maintain competitive salaries across the organization.
- To promote programs and positions that support the behavioral and mental health of our students.
- To be responsible stewards of the taxpayers’ money.

To implement the established budget goals the FY27 budget process involved a careful review of all aspects of the organization and a line-by-line review of departmentally proposed budgets. Meeting a 4% budget goal proved to be very difficult given the challenges faced.

The biggest challenge of this budget is a dramatic increase in employee health insurance costs. After the FY26 budget had already been approved we received an additional 6% or \$152,000 increase in our health insurance rates. In September of 2025 our healthcare provider, School Care, issued an additional assessment

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due to higher-than-expected claims within our insurance pool. That additional assessment was \$417,961. In total these increases represented a \$570,000 increase in our healthcare costs that was not included in the approved FY26 budget. As we plan for FY27 we are anticipating our insurance rates to be up 20% or more over FY26. As a result of this projected increase, we had to account for over \$700,000 in additional healthcare costs in our proposed budget.

Public education is a human resource-heavy endeavor which makes most of our budget tied to personnel. Approximately 70% of our total budget is for paying salaries and benefits to employees. The \$700,000 increase in health insurance itself represents an increase of 2.5% of our total budget.

Beyond health insurance costs it should be noted that the community approved a new teacher contract last year. The new costs of that agreement were not included in the proposed 25-26 budget until after it was approved by the voters. The \$697,000 new cost of that contract now must be rolled into the proposed FY 27 budget. This represents an additional increase of 2.5% of our total budget.

The increased health care costs combined with the new cost of the NTA contract alone add 5% to the total budget. Without significant adjustments in operational areas, meeting the 4% budget target was not possible.

Over the last 4 years the Newmarket School District has been engaged in the process of “right-sizing” our staff levels to adjust for the number of students we have and their changing needs. As outlined in the chart below, since 2022 district staffing levels have been reduced from 213.86 to 194.58 in the proposed FY27 budget. This gradual change represents a 9% reduction in staff over 4 years while still maintaining our student-centered focus.

Newmarket School District Staffing FY 20 - FY 26							
Employee Category	21-22	22-23	23-24	24-25	25-26	26-27	Notes
Administrators	12.00	15.50	12.40	12.40	12.40	12.50	Tied to the Athletic Director Position
Professional Educational	100.30	96.20	101.20	96.40	94.20	94.40	
Professional Educational (Grant-Funded)	3.00	5.20	3.00	3.00	3.00	3.90	Includes 0.9 Literacy Specialist
Professionals-Non-Instructional	10.00	9.80	13.00	12.60	13.60	13.60	Includes repurposing 1 district position to a BCBA and an additional counselor at NES
Professionals-Non-Instructional Grant-Funded	0.00	0.00	0.00	0.00	0.13	0.13	
Paras/Tutors	57.30	56.00	52.00	50.00	52.00	51.00	One fewer based on need
Paras/Tutors (Grant-Funded)	0.00	1.00	2.00	2.00	1.00	0.40	Decreased by one math tutor at NJHS
Support Staff-Administrative	8.50	8.70	8.50	8.26	8.26	9.26	Account for position in the Business office
Support Staff (Grant Funded)	0.00	4.00	0.00	0.00	0.00	0.00	
Support Staff-Technical	4.35	4.38	4.00	6.00	5.10	4.10	Change in Employee Category
Support Staff-Facilities	11.70	5.63	6.18	6.90	5.29	5.29	
Food Service Staff	6.71	2.39	0.00	0.00	0.00	0.00	
Total Staffing FTE	213.86	208.80	202.28	197.56	194.98	194.58	
Percentage Change		-2.4%	-3.1%	-2.3%	-1.3%	-0.2%	

Note: all Data pulled from 25-26 Staffing Analysis for Budget Report & Slideshow workbook

Proposal to Repurpose Staff to Support MTSS-B and Counseling Services

As Newmarket has worked to “right-size” our staffing levels we keep our school growth plans in mind. When student numbers and needs change, we carefully review our staffing plan to align it with identified needs. When an opportunity to repurpose staff to better meet student needs arises, we try to take advantage of it.

In the FY27 budget we have proposed the reallocation of existing personnel resources to address identified student behavioral health needs. By reassigning the current social worker to a district-wide role, the district can provide more consistent and equitable support across schools. Converting one open position into a counseling role at NES ensures targeted, school-based support for students’ social-emotional and academic needs. Additionally, reallocating remaining unfilled positions to create a district-wide MTSS-B Coach will strengthen behavioral support systems and intervention consistency. Together, these adjustments align staffing with district priorities to enhance student well-being and success while still reducing staffing levels by .4 FTE.

Beyond managing staffing levels, the district continues to work toward becoming as efficient as possible. Due to an increased focus on staff training over the last few years both our Facilities Department and IT Department have expanded their capacities tremendously. Our facilities staff are now capable of doing many of the repair and maintenance tasks that we used to have to outsource to private contractors. Our IT staff have become state leaders in efforts to make our school more cyber secure. Expanding our internal capacity has led to more efficient systems while at the same time reducing the cost for taxpayers.

Additionally, we have been able to leverage district trust fund balances to guard against unanticipated costs without adding to the proposed budget. The district maintains 6 trust funds shown in Appendix B of this report. These trust funds protect against unanticipated healthcare and special education costs as well as allowing us to plan for future capital needs without impacting the proposed budget.

The proposed FY27 operating budget represents a 4.35% increase over FY26. While this proposal does not achieve the 4% target it effectively addresses all other identified goals. It fully supports all school improvement efforts, incorporates the new cost of the teacher contract, addresses the behavioral health needs of our students and minimizes the impact on the Newmarket taxpayer.

Per Pupil Cost: NH vs. Newmarket

For budget context, the chart below looks at per-pupil expenditures comparing Newmarket to the State of New Hampshire. When the NH Department of Education calculates per pupil cost, transportation, out-of-district placement, and food service costs are removed. These factors are removed because all three areas are highly variable and/or are subsidized by state and federal grant revenues.

In 2017, Newmarket voters approved a much-needed \$39 million bond to renovate the district’s school buildings. Proportionally, the amount of bond debt undertaken is very impactful on the local budget. Annually, Newmarket pays \$2.1 million to cover the cost of the bond. The bond will be paid off in 2046. When Newmarket undertook the school bond, the State of NH provided no building aid, forcing the Newmarket taxpayers to shoulder the entire cost. As shown in the chart below, if you remove the cost of bond debt from the Newmarket per pupil costs, we are below the state average cost for the last 2 years.

School Year	New Hampshire	Newmarket	Newmarket w/o Bond
2021-22	\$19,340	\$21,902	\$19,808
2022-23	\$20,323	\$22,866	\$20,703
2023-24	\$21,545	\$23,269	\$21,151
2024-25	Not Available Yet	\$23,631	\$21,486

District Enrollment

After a period of decline following the return from the pandemic in 2022 the enrollment in the Newmarket School District has stabilized. Over the last five years our total pre-K to 12 student count on October 1 has ranged between 970 and 990. The district has enrollment projections done every year by NESDEC which show this level of enrollment remaining steady through 2035.

Our biggest challenge in projecting student enrollment has been at the kindergarten level. Over the last 6 years our kindergarten enrollment has followed an up and down pattern. In 25-26 we have 88 students in kindergarten while last year we had only 65. Because the students are not yet enrolled in the school system projecting accurate numbers is very challenging. Once students are enrolled in the system the numbers become much more consistent.

Enrollment Data 2018 - 2027

Grade Level	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27*
Pre-K	35	34	38	32	39	39	33	38	29	35
Kindergarten	83	85	86	63	84	67	85	65	88	75
Grade 1	79	83	88	78	64	82	67	84	68	88
Grade 2	79	80	87	86	71	66	87	69	85	68
Grade 3	79	82	71	86	85	66	62	85	69	85
Grade 4	94	83	82	73	76	78	65	67	84	69
Grade 5	81	86	84	78	67	76	79	68	62	84
Elementary School Total	530	533	536	496	486	474	478	476	485	504
Grade 6	90	79	87	84	78	67	83	74	64	62
Grade 7	64	90	77	86	81	81	71	80	77	64
Grade 8	93	64	91	75	81	77	75	71	76	77
Middle School Total	247	233	255	245	240	225	229	225	217	203
Grade 9	79	88	62	85	61	80	71	71	66	76
Grade 10	57	79	84	61	79	55	75	71	69	66
Grade 11	61	60	80	81	56	77	60	72	71	69
Grade 12	67	59	63	80	76	57	75	58	74	71
PG-Beyond 12	0	0	1	4	4	2	2	5	1	1
High School Total	264	286	290	311	276	271	283	276	281	283
District Total	1041	1052	1081	1052	1002	970	990	977	983	990
Change year to year	4	11	29	-29	-50	-32	20	-13	6	7

* FY 27 enrollment is projected based on using October 1, 2025 BOY data and internal estimates of PreK and K.

District Staffing Summary

The proposed staffing summary can be found in Table 1. The total number of full-time equivalent (FTE) decreases from 194.98 FTE this year to 194.58 in FY27. Adjustments have been made to staffing levels at the grade, subject, and function levels to best align with the needs of our students.

At NES, there is a proposed net increase in staffing of 0.4 FTE. There was a decrease of 1.6 tutors based on need, with 1 tutor position eliminated. At the same time, 1.0 literacy specialist position was added. Additionally, there was shifting of staff between grade levels to meet the needs of each cohort based on the enrollment size of that grade. As described above, through repurposing of staff across the district there is a proposed addition of a school counselor at NES as well.

At NJSHS, there is a proposed net decrease of .8 FTE. A Computer Education position was eliminated because that content area was absorbed into the general STEM curriculum. Meanwhile .9 FTE of a guidance counselor position has been added back into the budget, after it was paid through the ESSER Grant last year. Also, .6 FTE of a Physical Education position that we thought would not be needed in 2025-26 was actually maintained and is included in the 2026-27 budget proposal. Reductions of .5 FTE in social studies and .5 FTE music are also included in the proposed budget.

For administrative personnel, 0.1 FTE Administrative Staff were added at the high school, which is tied to the Athletic Director position. Also, 1.0 FTE Business Office Support Staff-Technical positions were reclassified as Business Office Administrative Support Staff.

Unfilled but budgeted positions in FY26 are 1 FTE tutor, 5 FTE paraeducators, 1 FTE social workers, 0.4 FTE math teachers at the high school, 0.5 FTE social studies teachers at the high school, 0.1 FTE science teachers at the high school, and 0.5 FTE music teachers at the middle school.

Table 1: District Staffing Profile

26-27 FTE NES	26-27 FTE NJHS	26-27 FTE NHS	26-27 FTE District Staff	Total FTE 2025-26	Budgeted FTE 2026- 27	Change FTE 2026- 27	Change % FTE 2026-27
93.91	34.65	41.63	24.79	194.98	194.58	0.40	0.2%

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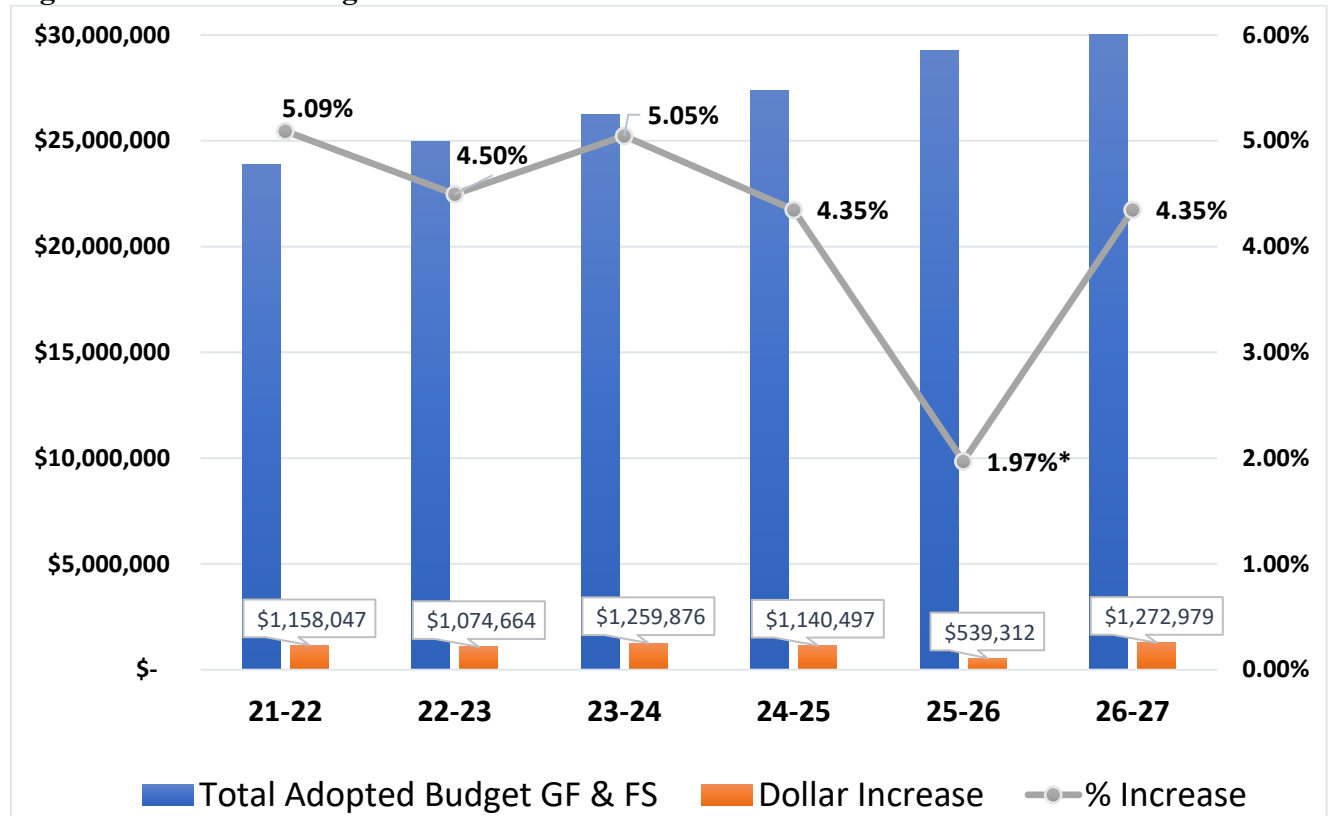
District Staffing Profile -All Funds				Analysis of Change in Staffing		
Staffing Analysis by FTE	NES	JRHS	SHS	2025-26	2026-27	Change
Building Specific Personnel:						
Administrative Staff	2.66	1.10	2.74	6.40	6.50	0.10
Administrative Support Staff	1.72	1.30	1.84	4.86	4.86	0.00
Health Aides	2.00	0.00	0.00	2.00	2.00	0.00
Professional Staff						
Preschool	2.00	0.00	0.00	2.00	2.00	0.00
Kindergarten	4.00	0.00	0.00	4.00	4.00	0.00
1st Grade	5.00	0.00	0.00	4.00	5.00	1.00
1st/2nd Grade	0.00	0.00	0.00	2.00	0.00	(2.00)
2nd Grade	4.00	0.00	0.00	3.00	4.00	1.00
3rd Grade	4.00	0.00	0.00	5.00	4.00	(1.00)
4th Grade	4.00	0.00	0.00	3.00	4.00	1.00
5th Grade	4.00	0.00	0.00	4.00	4.00	0.00
Art (Visual)	1.00	1.00	1.00	3.00	3.00	0.00
Athletics	0.00	0.00	0.00	0.00	0.00	0.00
Computer Education	1.00			2.00	1.00	(1.00)
English Language Arts/ESOL	3.50	3.50	4.10	10.60	11.10	0.50
English Language Arts-Grant Funded	0.90	0.00	0.00	0.40	0.90	0.50
Foreign Language	0.00	1.00	1.00	2.00	2.00	0.00
Guidance	2.00	1.75	2.75	4.60	6.50	1.90
Wellness (PE/Health)	1.00	1.40	1.20	3.00	3.60	0.60
Consumer Science	0.00	0.40	0.60	1.00	1.00	0.00
Math/Business Education	0.00	3.60	4.00	8.00	7.60	(0.40)
Music/Performing Arts	1.00	0.90	0.60	3.00	2.50	(0.50)
Science/Tech. Ed./Engineering	0.00	3.00	4.10	7.10	7.10	0.00
Social Studies	0.00	3.00	3.00	6.50	6.00	(0.50)
Special Education	6.00	3.40	4.60	14.00	14.00	0.00
Special Education-Grant Funded	2.00	0.00	1.00	3.00	3.00	0.00
Speech	2.00	0.60	0.40	3.00	3.00	0.00
OT/PT	1.20	0.40	0.00	1.60	1.60	0.00
OT/PT -Grant Funded	0.13	0.00	0.00	0.13	0.13	0.00
Health Services	1.00	0.40	0.60	2.00	2.00	0.00
Library Media	1.00	0.40	0.60	2.00	2.00	0.00
Paraeducators/Tutors						
Regular Education	9.40	0.50	0.10	11.00	10.00	(1.00)
Special Education	28.00	7.60	5.40	41.00	41.00	0.00
Paras/Tutors Grant Funded	0.40	0.00	0.00	1.00	0.40	(0.60)
Total Building Specific Personnel	94.91	35.25	39.63	170.19	169.79	(0.40)
District Program & Support Personnel						
Student Services Administration				2.00	2.00	0.00
Student Services-Admin Support				1.40	1.40	0.00
Social Worker				2.00	2.00	0.00
School Psychologists				2.00	2.00	0.00
General Administration				2.00	2.00	0.00
General Administration-Admin Support				1.00	1.00	0.00
Business Office Administration				1.00	1.00	0.00
Business Office Support Staff-Professional				1.00	1.00	0.00
Business Office Support Staff-Technical				1.00	0.00	(1.00)
Business Office Administrative Support Staff				1.00	2.00	1.00
Information Technology Administration				1.00	1.00	0.00
Information Technology-Professional				2.00	2.00	0.00
Information Technology -Technical				2.10	2.10	0.00
Buildings and Grounds				5.29	5.29	0.00
Total District Personnel	0.00	0.00	0.00	24.79	24.79	0.00
	26-27 FTE NES	26-27 FTE NJHS	26-27 FTE NHS	26-27 District FTE	26-27 Total FTE	
TOTAL SAU 31 STAFF	94.91	35.25	39.63	24.79	194.58	

Analysis of Budget Changes for FY 2026-27

Presented by Bryant Lee, Business Administrator

The proposed FY27 budget represents a 4.35% increase over the FY 26 adopted budget (see Figure 1 for trends in budget increases since FY22). Note that the 4.35% increase (\$1.27 million) does not include any potential contributions to trust funds or the cost of the new paraeducator and tutor contract. Table 2 summarizes proposed expenditure by department and Figure 2 shows the proposed budget by expense type.

Figure 1: Trends in Budgets Increases from FY22 to FY27



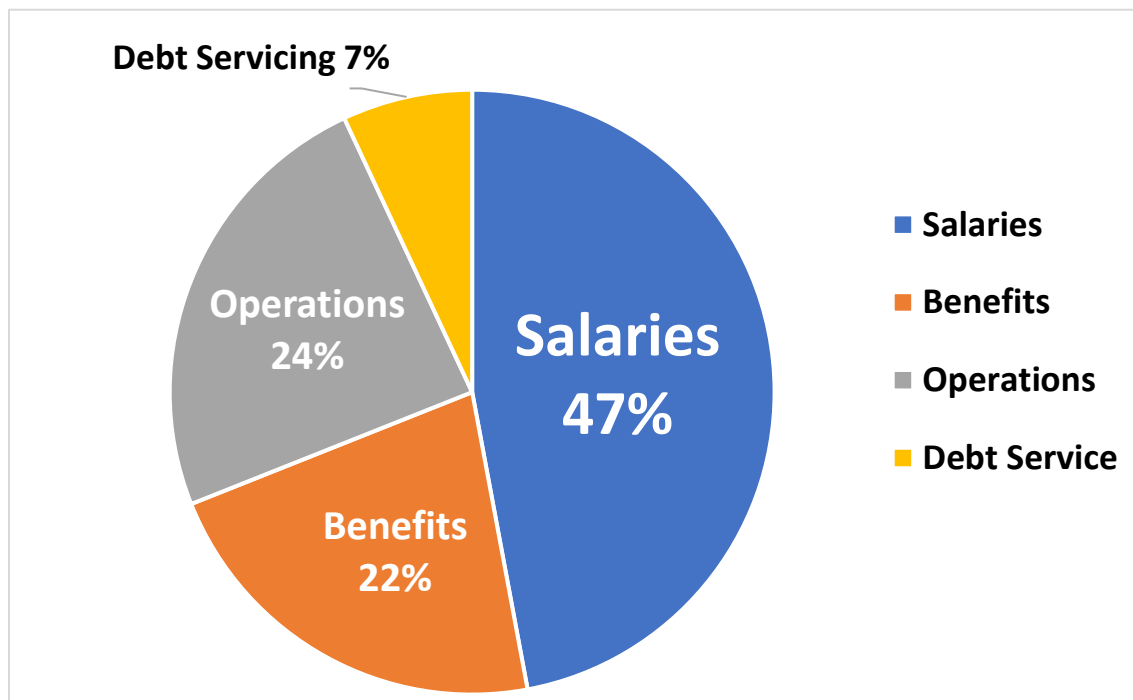
* The FY 2025–26 budget, which reflected a 1.97% increase, did not include the appropriation for the Newmarket Teachers’ Association collective bargaining agreement approved that year for \$697,797. The 25-26 budget was developed with the additional CBA expense taken into account.

**Budget Summary by Department:
General Fund & Food Service**

	24-25 Actual	25-26 Adopted	26-27 Proposed	Change (\$)	Change (%)
Operating Expenses					
Newmarket Elementary	\$5,402,120	\$5,699,887	\$6,217,969	\$518,082	9.09%
Newmarket JSHS	\$6,810,381	\$7,293,802	\$7,804,657	\$510,855	7.00%
Student Services-District	\$6,923,304	\$7,864,016	\$8,153,300	\$289,285	3.68%
Technology	\$993,877	\$1,046,926	\$1,181,254	\$134,328	12.83%
Facilities	\$1,793,198	\$1,986,963	\$2,056,692	\$69,729	3.51%
Curriculum, General Admin, Finance	\$1,889,072	\$2,133,790	\$2,181,624	\$47,834	2.24%
Food Service	\$489,791	\$470,230	\$455,496	(\$14,734)	-3.13%
Building Improvement	\$210,790	\$20,990	\$0	(\$20,990)	-100.00%
Transfers to Trust Funds	\$325,000	\$265,000	\$0	(\$265,000)	-100.00%
Total Expense	\$24,837,532	\$26,781,604	\$28,050,992	\$1,269,389	4.74%
Debt Service Expenses					
Principal	\$845,000	\$885,000	\$935,000	\$50,000	5.65%
Interest	\$1,251,903	\$1,207,788	\$1,161,378	(\$46,410)	-3.84%
Total Debt Expense	\$2,096,903	\$2,092,788	\$2,096,378	\$3,590	0.17%
Total Operations & Debt	\$26,934,434	\$28,874,391	\$30,147,370	\$1,272,979	4.41%

Table 2: Breakdown of Proposed Expenditures

Figure 2: 2026-27 Proposed Budget by Expense Type



Salaries: In the proposed FY27 budget, changes in total salaries resulted in an increase of 4.85% (\$656,099) from the previous year (see Table 4). Total staffing levels are expected to drop by .4FTE from the previous year. Total staffing level in the proposed FY27 budget 194.58 FTE. It is important to note that incremental costs associated with the new teachers' collective bargaining agreement (CBA) were not included in last year's budget but were paid for with funds raised through a warrant article. This year's budget increase in salaries is driven by the inclusion of the costs from the CBA into the annual budget and from cost-of-living adjustments to all non-CBA staff including administration and support staff.

Benefits: The proposed benefits budget increased by 13.07% (\$763,231) from the previous year. This increase is almost entirely driven by significant increases in the cost of providing health insurance to employees. Insurance premiums are expected to rise by 17%-21%, a result of consecutive years of much higher-than-expected medical claims and pharmacy costs paid out by the district's health benefits risk pool.

Operations: Operating costs in the proposed FY27 budget have decreased by -1.54% (\$146,352) compared to last year. The main causes of the decrease in expected expenditure are a reduction in out-of-district placement costs for special education students, a reduction in students attending Seacoast School of Technology, and other cost saving measures implemented by the district (e.g. \$90,000 annual savings from new custodial services contract). These savings are partially offset by an expected 12% increase in transportation costs for school buses. In FY 2024–25, Professional Development expenses were partially funded by federal grants that are no longer available. As a result, forecasted Professional Development expenses have increased beginning in FY 2025–26.

Debt Servicing: Annual debt payments (7% of total expenditure) remain nearly flat throughout the life of the bond (last payment due 2046, see Appendix A). Interest expense for 2026-27 is lower by -3.84% (\$46,410) than the previous year.

Table 3: Food Service Budget

26-27 Proposed Food Service Budget	24-25 Actual	25-26 Adopted	26-27 Proposed	Change (\$)	Change (%)
Supplies	\$60,760	\$18,109	\$18,109	0.00	
Software	\$0	\$5,931	\$0	(5,931.00)	
Professional Services	\$415,279	\$437,387	\$437,387	0.00	
Equipment	\$12,352	\$3,000	\$0	(3,000.00)	
Repairs & Maintenance	\$1,400	\$5,803	\$0	(5,803.00)	
Total	\$489,791	\$470,230	\$455,496	(14,734.00)	-3.13%

Per the USDA, School Food Service funds cannot carry a positive balance that exceeds more than three months of operating costs, as calculated based on the prior year' average monthly expenditures. At the end of FY25, the Newmarket Food Service Fund had a positive fund balance of \$134,330, which is now below the maximum threshold. For the past several years, we were over the limit which required a spend-down plan, thus we intentionally expended additional funds beyond the budget to reduce our surplus balance. The proposed 2026-27 food service budget (Table 3) is down slightly -3.13% (\$14,734) from the previous year because we do not require a spend-down plan currently.

Table 4: Proposed District Budget 2026-27

<i>26-27 General Fund & Food Service Total Proposed Budget</i>	24-25 Actual	25-26 Adopted	26-27 Proposed	Change (\$)	Change (%)
Salaries					
Administrator	\$1,609,151	\$1,663,473	\$1,719,721	\$56,249	
Professional-Educational	\$7,920,154	\$8,542,069	\$9,056,216	\$514,147	
Professional-Non Instructional	\$275,947	\$262,253	\$275,255	\$13,002	
Paraprofessionals, Tutors & Monitors	\$1,301,090	\$1,534,311	\$1,487,460	(\$46,851)	
Support-Administrative	\$531,182	\$560,912	\$594,715	\$33,802	
Support-Technical	\$144,038	\$180,444	\$194,089	\$13,645	
Support-Facilities	\$274,874	\$292,943	\$309,799	\$16,856	
Other Educational	\$388,847	\$359,773	\$386,319	\$26,546	
Other Non-Instructional	\$8,225	\$6,977	\$6,650	(\$327)	
Other Salary Benefits	\$137,225	\$129,550	\$158,580	\$29,030	
Total Salaries	\$12,590,733	\$13,532,705	\$14,188,805	\$656,099	4.85%
Benefits					
FICA	\$919,879	\$981,970	\$1,000,821	\$18,852	
NHRS	\$2,027,019	\$2,135,707	\$2,175,196	\$39,489	
Health/Dental Insurance	\$2,430,957	\$2,722,838	\$3,427,728	\$704,890	
Total Benefits	\$5,377,855	\$5,840,514	\$6,603,746	\$763,231	13.07%
Operations					
Supplies	\$284,988	\$301,225	\$305,445	\$4,220	
Books & Other Printed Materials	\$84,142	\$126,580	\$124,393	(\$2,187)	
Software	\$237,054	\$283,373	\$312,047	\$28,674	
Professional Development	\$97,097	\$180,693	\$182,860	\$2,167	
Printing/Postage	\$36,259	\$58,379	\$43,547	(\$14,831)	
Professional Services	\$2,815,633	\$2,756,977	\$3,077,118	\$320,141	
Professional Services-Facilities	\$600,799	\$582,459	\$609,085	\$26,626	
Tuition	\$1,043,664	\$1,482,822	\$1,234,506	(\$248,316)	
Equipment	\$253,366	\$243,605	\$273,240	\$29,635	
Furniture	\$15,604	\$38,379	\$31,583	(\$6,796)	
Dues & Fees	\$59,733	\$84,168	\$87,096	\$2,928	
Repairs & Maintenance	\$436,475	\$335,332	\$306,920	(\$28,411)	
Utilities/Fuel	\$378,821	\$474,731	\$477,763	\$3,031	
Phones/Internet	\$37,818	\$36,000	\$33,050	(\$2,950)	
Debt Service	\$2,112,893	\$2,092,788	\$2,096,378	\$3,590	
Insurances & Other Operational Expenses	\$471,502	\$423,661	\$159,789	(\$263,873)	
Total Operations	\$8,965,847	\$9,501,172	\$9,354,820	(\$146,352)	-1.54%
Total Operations & Debt	\$26,934,434	\$28,874,391	\$30,147,370	\$1,272,979	4.41%
Grants Expenditures Actual/Estimated*	\$ 790,337	\$ 400,000	\$ 400,000	\$ -	
Total Expenses	\$27,724,771	\$29,274,391	\$30,547,370	\$ 1,272,979	4.35%

*The total operating budget of \$30,547,370 in FY27 will include an estimated \$400,000 in Federal Grants expenditure/revenues. Amounts received and expended under Federal Grants will not be raised by local taxation and therefore are not included in our proposed FY27 General Fund Budget but will be included in the total appropriations on the Warrant in March 2026. This is also reflected in the revenue projections below in Table 5.

Revenue

District revenues are composed of three primary sources: Local Revenues, State Revenues, and Federal Revenues. The Estimated District Assessment represents our calculated estimate of the total budget funding that would come from local taxation (less SWEPT) in the proposed FY27 budget (see Table 5). It is important to understand that this is truly an estimate, and it assumes that all budgeted funds are fully expended, that no changes occur when Federal and State funding is finalized, and that expected revenues come in as anticipated. Inevitably, revenues and actual expenditures have variances from budgeted amounts each year.

In recent years, the level of uncertainty about whether federal funding will be received on time and in full has grown. For example, in FY26, federal grants were disbursed in multiple tranches for the first time, as opposed to all up front at the beginning of the school year. The government shutdown in October 2025 raised real concerns about the dependability of receiving allocations from the federal government in full for 2025-26.

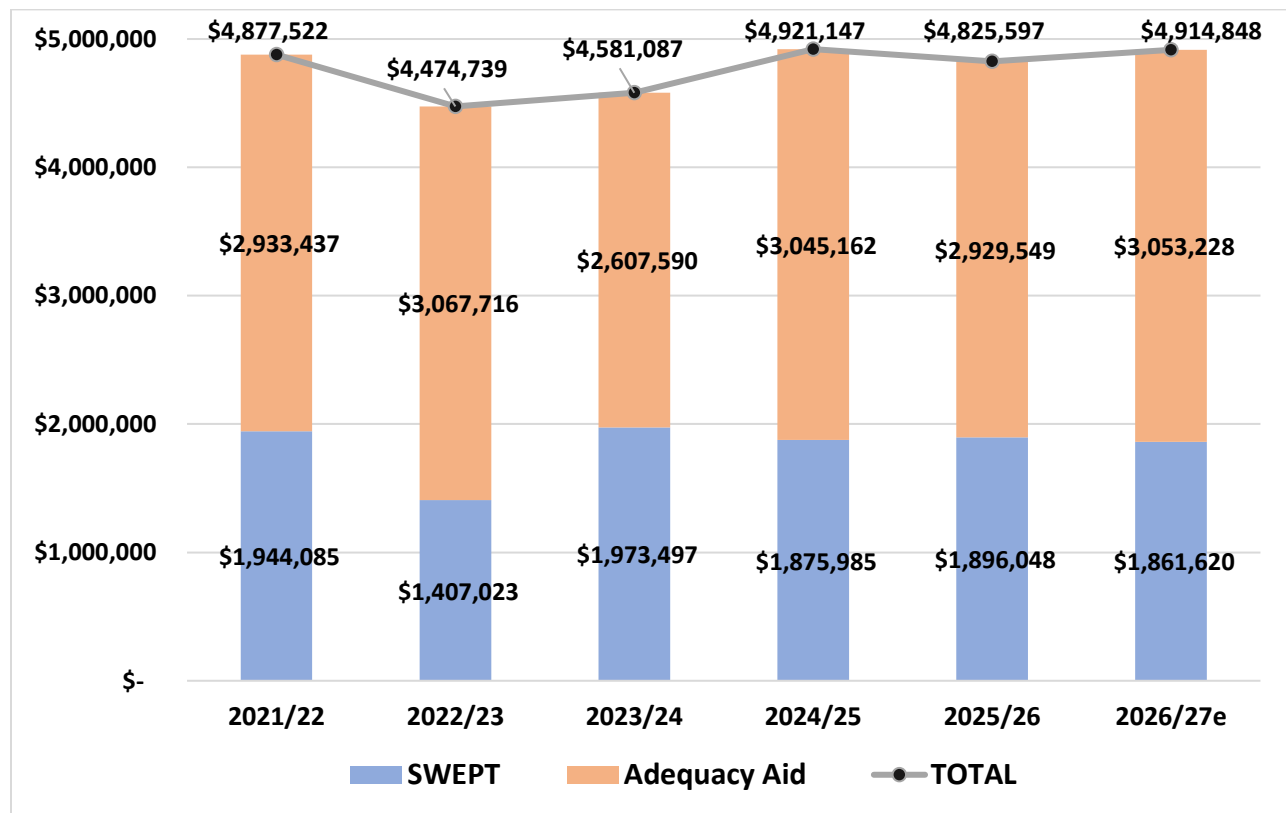
Table 5: Expected Revenues for FY 2026-27

<i>Revenues</i>	24-25 Actual	25-26 Adopted (Revised 11/21/25)	26-27 Proposed	Change (\$)
Local Revenues				
District Assessment	\$ (20,973,151)	\$ (22,718,321)	\$ (24,231,282)	\$ 1,512,961
Earnings on Investments	\$ (93,437)	\$ (85,000)	\$ (65,000)	\$ (20,000)
Food Service Sales	\$ (311,078)	\$ (324,230)	\$ (308,312)	\$ (15,918)
Tuition From Others	\$ (67,100)	\$ (35,200)	\$ (23,300)	\$ (11,900)
Other Local Revenues	\$ (26,371)	\$ (8,940)	\$ (8,940)	\$ -
State Revenues				
Adequacy Aid	\$ (3,045,162)	\$ (2,929,549)	\$ (3,053,228)	\$ 123,679
State Education Tax	\$ (1,875,985)	\$ (1,896,048)	\$ (1,861,620)	\$ (34,428)
Special Education Aid	\$ (352,933)	\$ (300,000)	\$ (346,688)	\$ 46,688
Vocational Aid	\$ (16,426)	\$ (13,000)	\$ (13,000)	\$ -
Child Nutrition	\$ (6,561)	\$ (1,103)	\$ (6,000)	\$ 4,897
Other State Aid	\$ (30,044)	\$ (16,198)	\$ (10,000)	\$ (6,198)
Federal Revenues				
Federal-Grants	\$ (790,337)	\$ (698,998)	\$ (400,000)	\$ (298,998)
Federal-Child Nutrition	\$ (159,008)	\$ (157,712)	\$ (140,000)	\$ (17,712)
Federal-Medicaid	\$ (100,429)	\$ (80,000)	\$ (80,000)	\$ -
Total Revenues	-\$27,848,021	-\$29,264,299	-\$30,547,370	\$1,283,071

State Adequacy Aid and State-Wide Education Property Tax (SWEPT):

School districts build budgets a year in advance of receiving final education revenue amounts from the state. Our main state revenues come from two sources: Adequacy Aid (a net education grant) and State-Wide Education Property Tax (SWEPT). SWEPT, while technically a state tax, is raised and appropriated locally from property taxes. While it does increase our revenue stream to fund education, an increase in SWEPT does not necessarily provide tax relief to residents. Figure 3 below shows the variation and trends for these two revenue streams over the past several years. Adequacy Aid reduces the local tax burden while SWEPT must be raised by local taxation. In 2023, you can see a significant reduction in SWEPT (\$537K) which allowed for a smaller tax rate for that one year. Unfortunately, the following year (FY 2024), SWEPT increased by \$566K resulting in an automatic tax increase due to the need to raise an additional half million dollars in local property taxes. Unfortunately, at the local level, we have no ability to impact the amount of Adequacy/SWEPT that we receive; statutes that dictate these forms of aid are governed by the NH State Legislature. For FY 2026-27, the estimate for the Adequacy grant has increased by 4% (\$123,679) compared to the previous year. Meanwhile, SWEPT has decreased by \$34,428 from the previous year.

Figure 3: Adequacy Aid and SWEPT Trends FY21-FY26



Elementary School Budget Proposal

Presented by Sean Pine, Principal

Newmarket Elementary School

When developing Newmarket Elementary School's budget, we reflected on the significant growth our school has experienced over the past year. During this time, we refined and strengthened our mission, vision, and core values to ensure they align more closely with our educational goals and the needs of our community.

Our master schedule was designed to support the Multi-Tiered System of Support (MTSS), ensuring all students receive the appropriate level of academic and behavioral support. We successfully implemented the *My View Literacy* program across all K–5 classrooms, alongside the *95% Group Phonics* program in grades K–2, both of which have enhanced students' foundational literacy skills. Additionally, our continued use of the *Bridges* math curriculum has contributed to measurable improvements in student achievement. These results of these efforts are reflected in our i-Ready Spring assessment data, which shows consistent academic growth and progress across key subject areas.

Our **2026–2027 budget request** focuses on continuing the work outlined in our School Growth Plan and behavioral support system to ensure a more consistent and proactive approach to school wide behavior management. We will continue refining our MTSS framework to more effectively address both the academic and behavioral needs of all students. A key priority for the upcoming year is the implementation of a school-wide program designed to foster positive behavior, emotional regulation, and self-awareness among students.

Elementary Projected Enrollment

The Elementary School serves students from preschool through grade 5. The preschool serves pre-kindergarten students with IEPs who are joined by a group of non-identified peers. In grades k through 5, the instructional program is supported by appropriate class sizes. Art, music, physical education, library media and technology are provided to all students. Programs in Title 1, Special Education and English Language Learners (ELL) are designed to meet the specific needs of identified students.

The district uses the maximum class size guidelines of 18 students in Preschool through grade 2 and 22 students in grades 3 through 5 to effectively implement the district curriculum. Projected enrollments and numbers of class sections for the 2025-26 school year are shown in the chart below.

Newmarket Elementary School Projected Enrollment and Staffing Needs

Grade	FY 26	FY 26 Sections	FY 27	FY 27 Sections	Class Size	FY 26 Staff	FY 27 Staff
Pre-Kindergarten	29	4	35	4	8.75	2	2
Kindergarten	88	5	75	4	18.75	5	4
Grade 1	68	4	88	5	17.6	4	5
Grade 2	85	5	68	4	17	5	4
Grade 3	69	4	85	4	21.25	4	4
Grade 4	84	4	69	4	17.25	4	4
Grade 5	62	3	84	4	21	3	4
Totals	485	29	504	29	17.37	27	27

Proposed Budget for Elementary School

26-27 Newmarket Elementary School Proposed Budget	24-25 Actual	25-26 Adopted	26-27 Proposed	Change (\$)	Change (%)
Salaries					
Administrator	\$293,979	\$302,798	\$314,910	\$12,112	
Professional-Educational	\$2,639,024	\$2,784,189	\$2,972,941	\$188,752	
Paraprofessionals, Tutors & Monitors	\$304,170	\$324,697	\$310,351	(\$14,346)	
Support-Administrative	\$97,999	\$98,581	\$102,646	\$4,065	
Other Educational	\$121,660	\$104,523	\$106,429	\$1,906	
Other Non-Instructional	\$0	\$300	\$0	(\$300)	
Other Salary Benefits	\$45,200	\$25,525	\$63,200	\$37,675	
Total Salaries	\$3,502,032	\$3,640,614	\$3,870,478	\$229,864	6.31%
Benefits					
FICA	\$254,288	\$260,568	\$272,254	\$11,685	
NHRS	\$623,039	\$640,108	\$671,506	\$31,398	
Health/Dental Insurance	\$766,062	\$841,542	\$1,080,456	\$238,914	
Total Benefits	\$1,643,389	\$1,742,218	\$2,024,216	\$281,998	16.19%
Operations					
Supplies	\$42,338	\$49,965	\$51,790	\$1,825	
Books & Other Printed Materials	\$48,591	\$80,850	\$66,525	(\$14,325)	
Software	\$2,576	\$3,900	\$2,200	(\$1,700)	
Professional Development	\$1,545	\$3,000	\$2,500	(\$500)	
Printing/Postage	\$12,170	\$15,942	\$15,978	\$37	
Professional Services	\$118,674	\$134,200	\$156,049	\$21,849	
Equipment	\$9,637	\$5,608	\$3,800	(\$1,808)	
Furniture	\$5,768	\$7,000	\$6,150	(\$850)	
Dues & Fees	\$2,059	\$2,650	\$2,550	(\$100)	
Repairs & Maintenance	\$13,340	\$13,941	\$15,733	\$1,792	
Total Operations	\$256,698	\$317,056	\$323,276	\$6,221	1.96%
Total Expenditures	\$5,402,120	\$5,699,887	\$6,217,969	\$518,082	9.09%

Junior Senior High School Budget Proposal

Presented by Andrew Korman, Principal

Newmarket Junior High School

Newmarket Junior High School currently educates 217 students in grades 6-8 within a team-based middle school setup. Each grade-level team consists of four teachers —English, Math, Science, and Social Studies —supported by special education case managers and various paraprofessionals. In addition to core subjects, students can choose electives such as physical education, health, art, band, chorus, Spanish, computer science, and S.T.E.A.M. (Science, Technology, Engineering, Arts, and Mathematics). The daily schedule includes dedicated times for targeted interventions, such as advisory, W.I.N. (What I Need), and wellness periods. With a broad range of courses and programs, we aim to engage all students in exploring their passions and discovering new interests, promoting lifelong learning.

As we prepare for the upcoming school year, we will continue to dedicate our energy to our comprehensive growth plan. This initiative, along with our shared core values, mission, and vision for graduates, will continue shaping the junior high experience for every student. Our classroom efforts will focus on addressing behavioral and academic challenges by establishing a multi-tiered support system accessible to all students. These supports are tailored to meet individual students' needs and are flexible enough to adapt to the changing learners. A key part of our strategy, particularly at the junior high level, is a team-based teaching approach that fosters a positive, collaborative environment for both students and staff. We will carefully evaluate all options, including a shift from a junior high to a middle school model, to best serve our students' evolving needs.

Junior High Projected Enrollment

Overall enrollment for 2026-27 is projected to be 203 students. As a result, we expect average class sizes for core academic classes to be 16 students in 6th grade, 16 students in 7th grade, and 19 students in 8th grade. Our unified arts courses are forecasted to have an average of 17 students across all classes and grade levels. These figures will enable us to maintain our current team-based teaching and learning model while continuing to provide adequate support for all our students.

Grade Level	FY26 Enrollment	Projected FY27
6	64	62
7	77	64
8	76	77
Unified Arts	217	203
Totals	217	203

Newmarket High School

Newmarket High School educates 281 students in grades 9-12 on a modified seven-period schedule that features longer block days in the rotation. This shift replaces the traditional block schedule historically used at the high school level. Courses are available at the College Preparatory, Honors, and Advanced Placement levels. In the 2025-26 school year, we offered 106 distinct courses, including six Advanced Placement options: Literature and Composition, Statistics, Calculus A/B, Biology, Chemistry, and Environmental Science. We also have a partnership with Great Bay Community College to provide a dual-enrollment Hospitality Management course, currently taught by a Newmarket High School staff member. Each day 45 students from Newmarket participate in various educational opportunities at the Seacoast School of Technology with Health Science Technologies and Animal and Plant Science among the most popular courses. The Seacoast School of Technology usually splits its courses into two sessions: first-year students attend the morning session (7:30-9:00), and second-year students attend the afternoon session (12:00-2:00). All classes take place at the school's Exeter campus. The rest of the students' day is dedicated to traditional high school courses.

Newmarket Junior Senior High received accreditation from the New England Association of Schools and Colleges (NEASC) for only the second time in its 100-year history. This process led the Newmarket school district to adopt a new vision of a graduate, learning, belief statements, and core values for all students and staff. As part of our growth plan, we will continue exploring innovative methods to ensure students meet these standards and demonstrate key attributes as they near graduation.

Recent legislative changes affecting high school courses and graduation requirements will require focused attention this year, with significant adjustments to our curricula across all buildings. These changes, called the 306s and based on New Hampshire statutes, will reshape the high school experience starting with the class of 2029, prompting updates to district policies and internal operations. Students and families, especially incoming 9th graders, should expect a different high school experience as a result of these necessary adjustments.

High School Enrollment

Overall enrollment for 2026-27 is projected at 283 students, representing no substantive change from our current enrollment. Final class sizes and averages will not be available until the master scheduling process is complete, after all students have made their course selections. This process is typically completed by late March/early April.

Grade Level	FY26 Enrollment	Projected FY27
9	66	76
10	69	66
11	71	69
12	74	71
PG	1	1
Totals	281	283

Proposed Budget Junior Senior High School

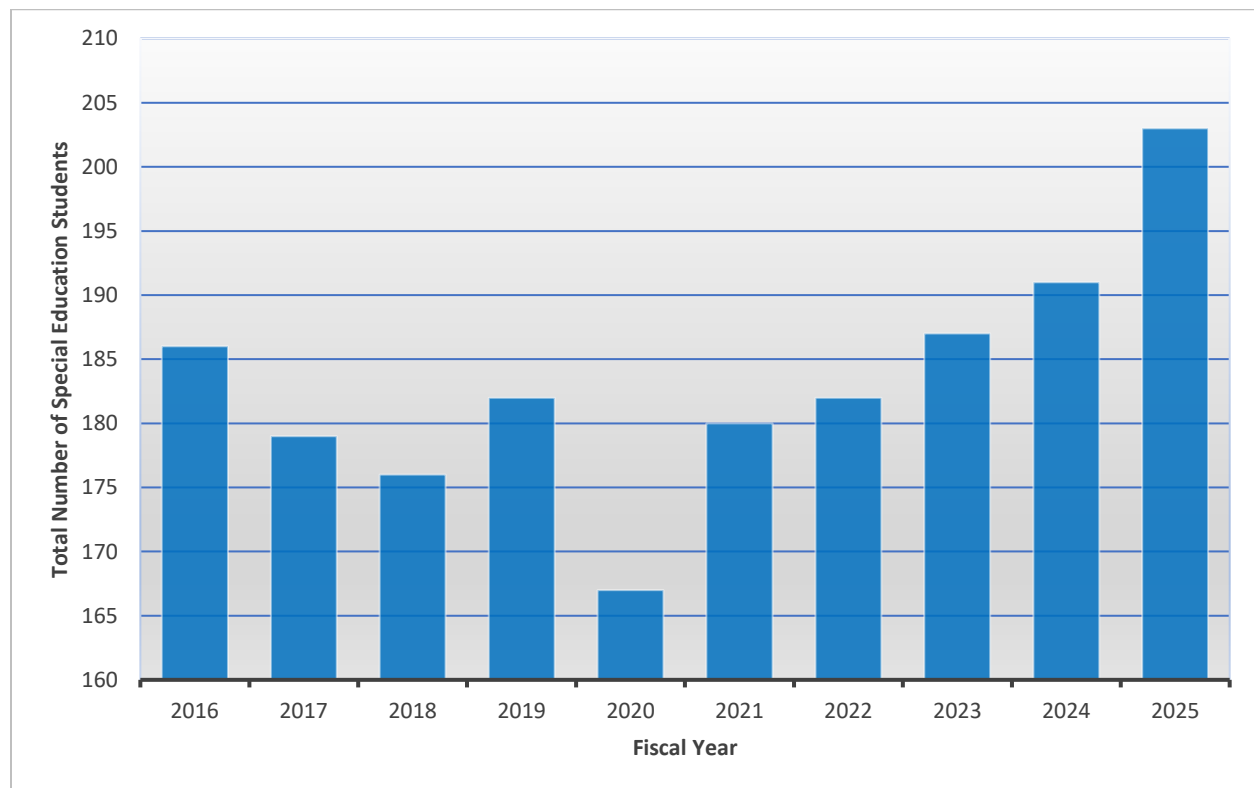
26-27 NJSHS Proposed Budget	24-25 Actual	25-26 Adopted	26-27 Proposed	Change (\$)	Change (%)
Salaries					
Administrator	\$404,440	\$416,573	\$433,236	\$16,663	
Professional-Educational	\$3,273,709	\$3,462,783	\$3,692,692	\$229,909	
Professional Non-Instructional	\$0	\$810	\$500	-\$310	
Paraprofessionals, Tutors & Monitors	\$12,134	\$0	\$0	\$0	
Support-Administrative	\$179,337	\$174,181	\$184,461	\$10,280	
Other Educational	\$212,042	\$226,699	\$249,890	\$23,191	
Other Non-Instructional	\$0	\$200	\$0	-\$200	
Other Salary Benefits	\$51,600	\$50,225	\$49,225	-\$1,000	
Total Salaries	\$4,133,263	\$4,331,472	\$4,610,005	\$278,533	6.43%
Benefits					
FICA	\$300,409	\$314,494	\$323,699	\$9,205	
NHRS	\$742,145	\$782,224	\$786,714	\$4,490	
Health/Dental Insurance	\$880,236	\$932,149	\$1,189,304	\$257,155	
Total Benefits	\$1,922,790	\$2,028,868	\$2,299,717	\$270,849	13.35%
Operations					
Supplies	\$98,364	\$122,444	\$123,416	\$972	
Books & Other Printed Materials	\$31,197	\$42,980	\$50,593	\$7,613	
Software	\$5,775	\$8,675	\$1,000	-\$7,675	
Professional Development	\$8,361	\$12,600	\$9,110	-\$3,490	
Printing/Postage	\$8,403	\$26,612	\$12,905	-\$13,706	
Professional Services	\$205,696	\$271,760	\$289,346	\$17,585	
Professional Services-Facilities	\$178	\$1,110	\$1,410	\$300	
Tuition	\$304,053	\$323,595	\$280,056	-\$43,539	
Equipment	\$15,440	\$18,030	\$11,738	-\$6,292	
Furniture	\$7,789	\$5,750	\$11,180	\$5,430	
Dues & Fees	\$40,895	\$62,685	\$64,785	\$2,100	
Repairs & Maintenance	\$23,432	\$26,818	\$28,993	\$2,175	
Total Operations	\$749,583	\$923,059	\$884,532	-\$38,527	-4.17%
Total Expenditures	\$6,805,637	\$7,283,398	\$7,794,253	\$510,855	7.01%

Student Services Budget Proposal

Presented by Erica MacNeil, Director of Student Services

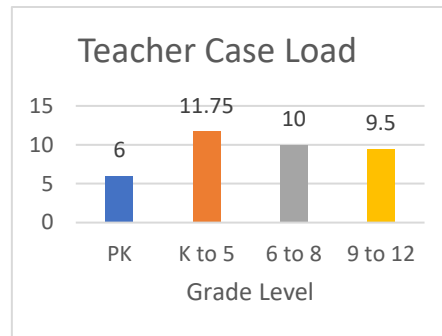
The Special Education Department serves students from age 3 until age 22. Currently, we have a total of 201 identified students. This represents 21.11% of the total student population (percentage excludes Preschool). This is a .33% increase over last year. While the district has seen the total number of students decrease in recent years, the number of students with disabilities is increasing. This is a trend that is being experienced throughout the state. Over the last three years, we have seen a dramatic increase in the number of referrals made to special education.

Number of Students with Disabilities



Special Education Staffing

The district employs 18 special education teachers (3 are funded with grant funds). This allows for an average of 11.16 students per teacher across the district. Below are more specifics by grade levels. We have made efforts to keep our caseloads in line with other seacoast districts. Some of the averages are swayed by some of our teachers serving high needs students as they serve fewer students than others.



■ This represents the number of students with disabilities; it does not include the number of typically developing peers who are in preschool.

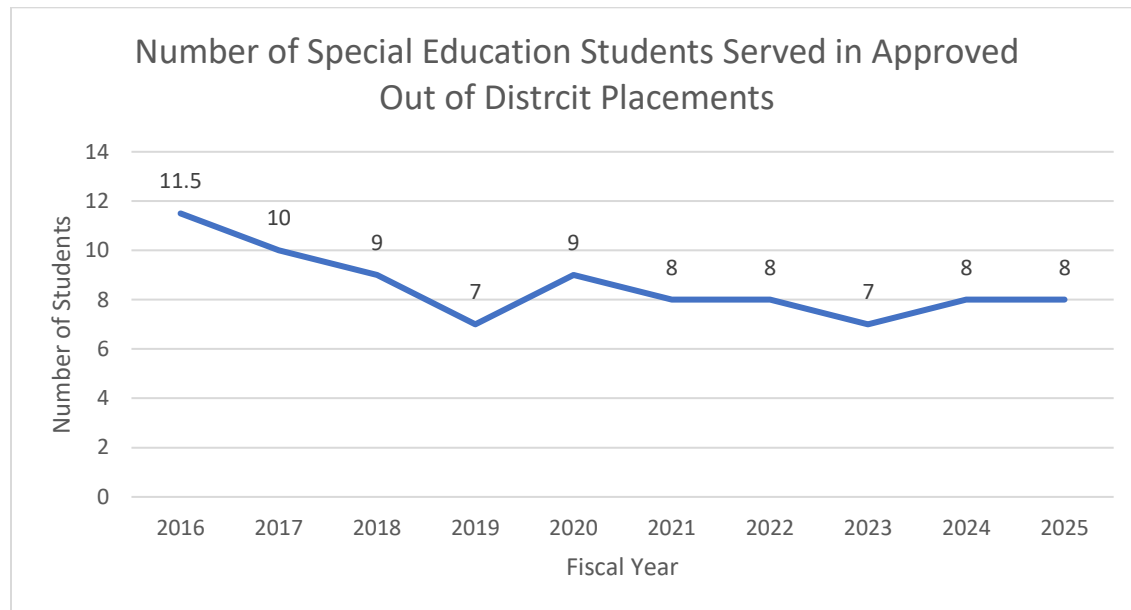
In addition to our special education teachers, the district employs 1.75FTE Occupational Therapists, 3 Speech Pathologists (one is currently being covered by a contracted service), and 2 School Psychologists. For the FY 27 budget we are maintaining staffing levels.

Highlights or shifts for the proposed budget:

- Out-of-district tuition is decreasing by \$204,000. This is a result of changes in students' placements.
- Staffing costs - while this budget maintains special education and ESOL staffing levels - this budget reflects the costs of increased healthcare premiums and step/track changes for staff – increases of \$287,000.
- Professional Services – increases of \$189,000 which includes the cost of transportation and contracted services. Transportation saw a \$220,000 increase.

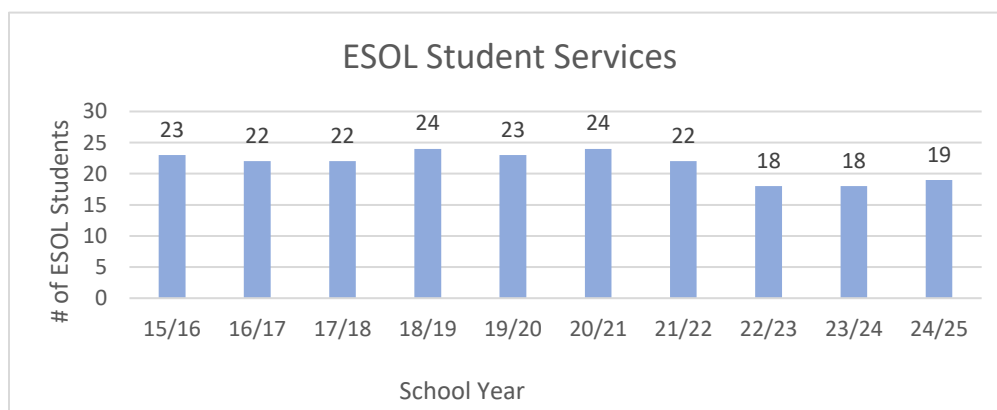
Out-of-District Placements

In addition to students served in the Newmarket Schools, there are another eight students being served in approved special education non-public schools or out of district placements. Then another six being served through contracted services and/or in Charter Schools. We always work to ensure that we are educating students in what is the least restrictive environment. There are times when we are not able to program appropriately for a student, and they require a specialized school. An out of district placement is considered a restrictive environment, so we are always working to return students to their community school. The costs of an out of district placement range from approximately \$50,000 to \$250,000. Since we budget for actual students, having a trust fund available for unanticipated out of district placements is important. The Special Education Trust Fund balance is currently \$425,000.



English to Speakers of Other Languages (ESOL)

We currently have 12 students receiving direct ESOL service who come from seven different home languages (Spanish, Twi, Gujarati, Greek, Lao, Ukrainian and Portuguese). The number of students requiring this service has been relatively consistent. In addition, we have 11 students who are on “monitor” status. This means they do not require direct service but do require us to assess them and monitor their progress. We also receive 1-2 new ESOL students every year. This year we have had three new students who have no English Language. We employ 1 Teacher and 1 Tutor to serve the language development needs of this student population. We are looking to keep the same staffing levels in place for FY27. The goal of our department is to support students to gain proficiency in the English language. This includes listening, speaking, reading, and writing. Students receive services based on their ACCESS test scores. The ACCESS is the state test for students who are identified as English language learners (ELL).



Proposed Budget Student Services

26-27 Student Services Proposed Budget	24-25 Actual	25-26 Adopted	26-27 Proposed	Change (\$)	Change (%)
Salaries					
Administrator	\$243,003	\$255,293	\$265,305	\$10,012	
Professional Educational	\$1,939,721	\$2,205,898	\$2,304,384	\$98,486	
Paraprofessionals, Tutors & Monitors	\$984,786	\$1,205,864	\$1,177,109	-\$28,755	
Support-Administrative	\$69,624	\$83,491	\$86,794	\$3,303	
Support-Technical	\$32,483	\$69,206	\$67,833	-\$1,372	
Other Educational	\$55,145	\$28,550	\$30,000	\$1,450	
Other Salary Benefits	\$37,925	\$51,300	\$39,155	-\$12,145	
Total Salaries	\$3,362,686	\$3,899,602	\$3,970,580	\$70,978	1.82%
Benefits					
FICA	\$246,679	\$284,898	\$276,994	-\$7,904	
NHRS	\$453,001	\$501,317	\$516,020	\$14,704	
Health/Dental Insurance	\$595,394	\$710,921	\$928,147	\$217,226	
Total Benefits	\$1,295,074	\$1,497,135	\$1,721,161	\$224,026	14.96%
Operations					
Supplies	\$5,184	\$14,100	\$10,700	-\$3,400	
Books & Other Printed Materials	\$5,732	\$2,300	\$7,125	\$4,825	
Software	\$11,472	\$7,577	\$16,902	\$9,325	
Professional Development	\$4,128	\$9,701	\$9,401	-\$300	
Printing/Postage	\$243	\$275	\$250	-\$25	
Professional Services	\$1,489,838	\$1,262,644	\$1,452,450	\$189,806	
Tuition	\$739,610	\$1,159,227	\$954,450	-\$204,777	
Equipment	\$4,598	\$5,302	\$3,652	-\$1,650	
Furniture	\$200	\$1,601	\$553	-\$1,048	
Dues & Fees	\$3,870	\$4,553	\$5,676	\$1,123	
Repairs & Maintenance	\$670	\$0	\$401	\$401	
Total Operations	\$2,265,545	\$2,467,279	\$2,461,560	-\$5,719	-0.23%
Total Expenditures	\$6,923,304	\$7,864,016	\$8,153,300	\$289,285	3.68%

Technology Budget Proposal

Presented by Jason Carey, Director of Technology

The FY27 technology budget request reflects a necessary 15% increase over FY26. While last year's budget rose by just 0.08%, year-over-year increases at that level are not sustainable if we want to maintain a secure and modern technology environment that supports teaching and learning. Our top priorities remain cybersecurity, data privacy and governance, and modern infrastructure that enables high-quality instruction. This increase is also the result of planning for long-term needs rather than postponing replacements and upgrades, which would only make them more difficult and expensive to address later.

Several key projects drive the FY27 budget request. The district will implement a centralized network management platform that improves reliability, monitoring, and support efficiency across all buildings, helping a small IT team better support a large user base. The budget also includes updated security tools that strengthen data governance and protect sensitive student and staff information. At the instructional level, funding supports a modern display and audio system for the elementary library media center, allowing it to better serve staff and students as a true learning space. The increase also includes expanded course reimbursement to support ongoing professional development for technology staff. Finally, about 12% of the total increase is due to rising costs for the existing software and services the district relies on to maintain security and compliance.

Looking ahead, the district is preparing for anticipated technology lifecycle costs through its six-year Technology Equipment Maintenance Plan. During the building expansion and COVID response period, the district significantly expanded its technology footprint, adding networking infrastructure, mobile labs, and large numbers of student Chromebooks. As these devices reach the end of their service life, the replacement cycle is naturally driving our budget upward. Replacing them responsibly will require thoughtful, predictable planning. Rather than dramatic budget spikes in future years, the plan provides a roadmap that allows the district to proactively explore a mix of sustainable funding strategies - whether through operating funds, the technology trust, capital reserves, or other creative approaches - so the district can stay ahead of upcoming technology needs without placing unexpected strain on the budget.

This budget aims to balance transparency, responsible long-term planning, and technology that supports student learning. By investing strategically now, the district strengthens its cybersecurity posture, protects staff and student data, modernizes instructional spaces, and lays a stable foundation for the replacement cycle ahead, ensuring that technology remains reliable, secure, and supportive of learning.

Proposed Budget Technology

26-27 Technology Proposed Budget	24-25 Actual	25-26 Adopted	26-27 Proposed	Change (\$)	Change (%)
Salaries					
Administrator	\$116,480	\$119,974	\$124,773	\$4,799	
Professional-Non Instructional	\$174,835	\$179,043	\$185,897	\$6,854	
Support-Technical	\$111,555	\$111,238	\$126,256	\$15,018	
Other Salary Benefits	\$1,000	\$1,000	\$1,000	\$0	
Total Salaries	\$403,870	\$411,256	\$437,926	\$26,671	6.49%
Benefits					
FICA	\$30,423	\$30,948	\$32,614	\$1,666	
NHRS	\$57,984	\$56,575	\$60,020	\$3,444	
Health/Dental Insurance	\$35,004	\$37,923	\$62,824	\$24,901	
Total Benefits	\$123,410	\$125,446	\$155,458	\$30,011	23.92%
Operations					
Supplies	\$9,534	\$7,400	\$7,300	(\$100)	
Software	\$195,318	\$227,691	\$259,645	\$31,954	
Professional Development	\$9,944	\$11,943	\$19,985	\$8,042	
Professional Services	\$19,598	\$22,000	\$40,000	\$18,000	
Equipment	\$190,298	\$196,850	\$219,550	\$22,700	
Furniture	\$938	\$0	\$0	\$0	
Dues & Fees	\$350	\$340	\$340	\$0	
Repairs & Maintenance	\$2,798	\$8,000	\$8,000	\$0	
Phones/Internet	\$37,818	\$36,000	\$33,050	(\$2,950)	
Total Operations	\$466,596	\$510,224	\$587,870	\$77,646	15.22%
Total Expenditures	\$993,877	\$1,046,926	\$1,181,254	\$134,328	12.83%

Facilities Budget Proposal

Presented by David Reilly, Director of Facilities

As one can see in the chart below, our FY27 proposed facilities budget represents a 3.51% increase from our FY26 facilities budget. This small increase is due to savings and efficiencies gained in our hybrid facilities model. This model includes outsourced custodial services staff and our own Facilities Maintenance staff members. Instead of using private contracted service providers for routine maintenance tasks, we have been able to perform many routine maintenance tasks in-house. As a result, we are seeing a small increase in the professional services budget line while at the same time improving our customer satisfaction. Some examples of services that we now perform in-house are quarterly maintenance on HVAC equipment, plumbing, and light electrical work.

With our Capital Improvement Plan well underway we are maintaining our facilities while minimizing peaks and valleys in our annual budget. During the summer of 2025, using a combination of capital reserve funds and our proposed FY 26 facilities budget we replaced four (4) roofs and the gym divider curtain at NJSHS. as well as the remaining window at NES. We also completed extensive masonry repairs at both schools. In the summer of 2026, we plan to replace two roofs at the JR/SR High School.

Historically, we have funded the capital improvement plan through unexpended funds in our annual budget. As the District budgets closer to true expenditures to meet budget targets in the current economic climate there is risk that year-end unexpended funds will not be available to maintain adequate funding for the CIP. As a result, future CIP reserve fund contributions may need to be raised and appropriated outside of the operating budget. The School Board may need to alter its strategy for funding the CIP to address this reality.



Proposed Budget Facilities

<i>26-27 Facilities Proposed Budget</i>	24-25 Actual	25-26 Adopted	26-27 Proposed	Change (\$)	Change (%)
Salaries					
Administrator	\$109,255	\$112,533	\$117,034	\$4,501	
Support Facilities	\$274,874	\$292,943	\$309,799	\$16,856	
Other Benefits	\$1,000	\$1,000	\$1,000	\$0	
Total Salaries	\$385,129	\$406,476	\$427,833	\$21,358	5.25%
FICA	\$29,181	\$30,790	\$32,325	\$1,535	
NHRS	\$37,260	\$36,272	\$38,262	\$1,990	
Health/Dental Insurance	\$25,327	\$24,470	\$31,973	\$7,503	
Total Benefits	\$91,769	\$91,531	\$102,559	\$11,028	12.05%
Operations					
Supplies	\$53,407	\$66,328	\$71,250	\$4,922	
Software	\$9,254	\$16,698	\$17,300	\$602	
Professional Development	\$310	\$910	\$865	-\$45	
Professional Services	\$1,499	\$550	\$550	\$0	
Professional Services-Facilities	\$598,262	\$576,349	\$602,675	\$26,326	
Equipment	\$17,968	\$12,300	\$33,000	\$20,700	
Furniture	\$0	\$23,328	\$13,500	-\$9,828	
Dues & Fees	\$15	\$0	\$0	\$0	
Repairs and Maintenance	\$194,780	\$253,108	\$241,709	-\$11,399	
Utilities/Fuel	\$373,913	\$469,147	\$472,403	\$3,256	
Insurances & Other Operational Expenses	\$66,893	\$70,238	\$73,047	\$2,809	
Total Operations	\$1,316,300	\$1,488,956	\$1,526,299	\$37,343	2.51%
Total Expenditures	\$1,793,198	\$1,986,963	\$2,056,692	\$69,729	3.51%

Curriculum, General Administration, Finance

Presented by Patty Wons, Assistant Superintendent

Several district and school improvement initiatives are funded in whole or part through state and federal grants. A summary of our current initiatives to improve teaching and learning follow:

Curriculum Alignment: This school year the Newmarket School District is identifying priority standards in each content area from PreK through Grade 12. Educators meet in collaborative teams both horizontally and vertically to engage in discussions that outline a scope and sequence that is developmentally appropriate throughout the grade levels. The Curriculum Office directly supports each Schools' Growth Plan with professional learning facilitation and support.

Educator Evaluation & Professional Growth Model: Newly implemented in the 2025-26 school year with support from members of the committee. This educator evaluation and professional growth model meets the genuine learning needs of our educators, celebrates the talents of staff, and empowers professionals to set and meet their goals through differentiated paths.

The intent is that every Newmarket educator will participate in an ongoing cycle of goal settling, learning, and growth, in pursuit of the knowledge, skills, and mindsets that support the Newmarket Portrait of an Educator who....

- Embraces Excellence in Teaching and Learning
- Cultivates an Environment of Continuous Growth
- Exemplifies Professionalism Through Ethical Practice and Leadership
- Nurtures Our School Community Through Actions, Attitudes, and Dispositions

MyView Literacy Program Implementation K-5: Newmarket Elementary School teachers (K-5) continue to receive professional learning to ensure fidelity of instruction and implementation of *MyView* Literacy, in grades K-5.

Universal Assessment: The Newmarket School District continues to implement universal screening assessments and progress monitoring measures to provide benchmark data throughout the school year. Diagnostic assessment results are used to inform student growth and performance indicators from PreK to Grade 12. Data collected is analyzed to establish trend lines that helps to monitor progress and growth toward the district's vision of a graduate.

MTSS (Multi-Tiered System of Support): A District Wide MTSS Leadership team meets regularly to develop and define an MTSS structure for PreK through Grade 12 that supports academic and behavioral growth. The team established school-based teams with identified roles and responsibilities. The team also determines professional development needs to support the implementation of MTSS structures in both schools.

Digital Learning Tools and Platforms: During the school year and beyond, the Newmarket School District will add digital tools (as needed) to support teaching and learning:

iReady Personalized Instruction: Personalized learning for students in grades K-8, linked to individual iReady Reading and Math Diagnostic results

Discovery Ed: Educational platform that provides digital learning resources for K-12 students, educators, and schools.

Khan Academy & Khanmigo: A K-12 digital learning resource across a broad spectrum of disciplines while Khanmigo is an AI tool for both educators and students to support learning.

Math Fact Lab: A multiple-model approach to help students build number sense as they develop math fact fluency in the four operations of addition, subtraction, multiplication and division

Newsela: Differentiated content for content areas that are mapped to courses and topics of study with lexile reading levels to support all learners.

Others as needed: As new and exciting opportunities arise; we will be ready to support additional digital tools and platforms.

Comprehensive Mentoring and Induction of New Staff: The Newmarket School District is utilizing Grant funding to fully support a comprehensive mentoring and induction program and the training of teacher mentors. The mission of the Newmarket School District Mentoring with Induction Program is to provide guidance and collaborative support to professionals in their first four years of service.

Proposed Budget Curriculum, General Administration, Finance

26-27 Curriculum, General Administration & Finance Proposed Budget	24-25 Actual	25-26 Adopted	26-27 Proposed	Change (\$)	Change (%)
Salaries					
Administration	\$441,994	\$456,301	\$464,463	\$8,162	
Professional-Educational	\$63,900	\$81,000	\$78,000	-\$3,000	
Professional-Non Instructional	\$101,112	\$82,400	\$88,858	\$6,458	
Paraprofessionals, Tutors & Monitors	\$0	\$3,750	\$0	-\$3,750	
Support-Administrative	\$184,222	\$204,659	\$220,813	\$16,154	
Other Non-Instructional	\$8,225	\$6,477	\$6,650	\$173	
Other Salary Benefits	\$500	\$500	\$5,000	\$4,500	
Total Salaries	\$799,952	\$835,087	\$863,783	\$28,696	3.44%
Benefits					
FICA	\$58,623	\$59,644	\$62,310	\$2,665	
NHRS	\$112,921	\$117,634	\$101,097	-\$16,537	
Health/Dental Insurance	\$128,934	\$175,834	\$135,024	-\$40,809	
Total Benefits	\$300,479	\$353,112	\$298,431	-\$54,681	-15.49%
Operations					
Supplies	\$15,401	\$22,879	\$22,880	\$1	
Books & Other Printed Materials	-\$1,379	\$450	\$150	-\$300	
Software	\$12,658	\$12,900	\$15,000	\$2,100	
Professional Development	\$72,809	\$142,539	\$140,999	-\$1,540	
Printing/Postage	\$15,443	\$15,551	\$14,414	-\$1,137	
Professional Services	\$565,049	\$628,437	\$701,336	\$72,900	
Professional Services-Facilities	\$2,359	\$5,000	\$5,000	\$0	
Equipment	\$3,074	\$2,515	\$1,500	-\$1,015	
Furniture	\$909	\$700	\$200	-\$500	
Dues & Fees	\$12,544	\$13,940	\$13,745	-\$195	
Repairs & Maintenance	\$5,255	\$11,672	\$12,085	\$413	
Utilities/Fuel	\$4,908	\$5,584	\$5,359	-\$225	
Insurances & Other Operational Expenses	\$79,609	\$83,424	\$86,742	\$3,318	
Total Operations	\$788,641	\$945,590	\$1,019,409	\$73,819	7.81%
Total Expenditures	\$1,889,072	\$2,133,790	\$2,181,624	\$47,834	2.24%

Appendix A: Debt Schedule

2017 Series B Non Guaranteed

29 Year Level Debt Schedule for Newmarket School District

Date Prepared:	06/07/17	Total Proceeds: \$38,943,083.00
Bonds Dated: 06/06/17	08/15/17	Premium to Reduce Loan: \$3,126,383.00
Interest Start Date: 212 Days	07/13/17	Amount of Loan to be Paid: \$35,816,700.00
First Interest Payment:	02/15/18	
True Interest Cost:	3.3295%	

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment*	Fiscal Year Total Payment
	02/15/18				\$878,063.78	\$878,063.78	\$878,063.78
1	08/15/18	\$35,816,700.00	\$626,700.00	5.100%	745,525.85	1,372,225.85	
	02/15/19				729,545.00	729,545.00	2,101,770.85
2	08/15/19	35,190,000.00	655,000.00	5.100%	729,545.00	1,384,545.00	
	02/15/20				712,842.50	712,842.50	2,097,387.50
3	08/15/20	34,535,000.00	690,000.00	5.100%	712,842.50	1,402,842.50	
	02/15/21				695,247.50	695,247.50	2,098,090.00
4	08/15/21	33,845,000.00	725,000.00	5.100%	695,247.50	1,420,247.50	
	02/15/22				676,760.00	676,760.00	2,097,007.50
5	08/15/22	33,120,000.00	765,000.00	5.100%	676,760.00	1,441,760.00	
	02/15/23				657,252.50	657,252.50	2,099,012.50
6	08/15/23	32,355,000.00	805,000.00	5.100%	657,252.50	1,462,252.50	
	02/15/24				636,725.00	636,725.00	2,098,977.50
7	08/15/24	31,550,000.00	845,000.00	5.100%	636,725.00	1,481,725.00	
	02/15/25				615,177.50	615,177.50	2,096,902.50
8	08/15/25	30,705,000.00	885,000.00	5.100%	615,177.50	1,500,177.50	
	02/15/26				592,610.00	592,610.00	2,092,787.50
9	08/15/26	29,820,000.00	935,000.00	5.100%	592,610.00	1,527,610.00	
	02/15/27				568,767.50	568,767.50	2,096,377.50
10	08/15/27	28,885,000.00	980,000.00	5.100%	568,767.50	1,548,767.50	
	02/15/28				543,777.50	543,777.50	2,092,545.00
11	08/15/28	27,905,000.00	1,030,000.00	5.100%	543,777.50	1,573,777.50	
	02/15/29				517,512.50	517,512.50	2,091,290.00
12	08/15/29	26,875,000.00	1,080,000.00	4.100%	517,512.50	1,597,512.50	
	02/15/30				495,372.50	495,372.50	2,092,885.00
13	08/15/30	25,795,000.00	1,120,000.00	4.100%	495,372.50	1,615,372.50	
	02/15/31				472,412.50	472,412.50	2,087,785.00
14	08/15/31	24,675,000.00	1,170,000.00	4.100%	472,412.50	1,642,412.50	
	02/15/32				448,427.50	448,427.50	2,090,840.00
15	08/15/32	23,505,000.00	1,215,000.00	4.100%	448,427.50	1,663,427.50	
	02/15/33				423,520.00	423,520.00	2,086,947.50
16	08/15/33	22,290,000.00	1,260,000.00	3.100%	423,520.00	1,683,520.00	
	02/15/34				403,990.00	403,990.00	2,087,510.00
17	08/15/34	21,030,000.00	1,295,000.00	3.100%	403,990.00	1,698,990.00	
	02/15/35				383,917.50	383,917.50	2,082,907.50
18	08/15/35	19,735,000.00	1,335,000.00	3.100%	383,917.50	1,718,917.50	
	02/15/36				363,225.00	363,225.00	2,082,142.50
19	08/15/36	18,400,000.00	1,375,000.00	3.100%	363,225.00	1,738,225.00	
	02/15/37				341,912.50	341,912.50	2,080,137.50
20	08/15/37	17,025,000.00	1,420,000.00	3.100%	341,912.50	1,761,912.50	
	02/15/38				319,902.50	319,902.50	2,081,815.00
21	08/15/38	15,605,000.00	1,470,000.00	4.100%	319,902.50	1,789,902.50	

Newmarket School District
26-27 Budget Proposal

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment*	Fiscal Year Total Payment
	02/15/39				289,767.50	289,767.50	2,079,670.00
22	08/15/39	14,135,000.00	1,530,000.00	4.100%	289,767.50	1,819,767.50	
	02/15/40				258,402.50	258,402.50	2,078,170.00
23	08/15/40	12,605,000.00	1,590,000.00	4.100%	258,402.50	1,848,402.50	
	02/15/41				225,807.50	225,807.50	2,074,210.00
24	08/15/41	11,015,000.00	1,655,000.00	4.100%	225,807.50	1,880,807.50	
	02/15/42				191,880.00	191,880.00	2,072,687.50
25	08/15/42	9,360,000.00	1,725,000.00	4.100%	191,880.00	1,916,880.00	
	02/15/43				156,517.50	156,517.50	2,073,397.50
26	08/15/43	7,635,000.00	1,795,000.00	4.100%	156,517.50	1,951,517.50	
	02/15/44				119,720.00	119,720.00	2,071,237.50
27	08/15/44	5,840,000.00	1,870,000.00	4.100%	119,720.00	1,989,720.00	
	02/15/45				81,385.00	81,385.00	2,071,105.00
28	08/15/45	3,970,000.00	1,945,000.00	4.100%	81,385.00	2,026,385.00	
	02/15/46				41,512.50	41,512.50	2,067,897.50
29	08/15/46	2,025,000.00	2,025,000.00	4.100%	41,512.50	2,066,512.50	2,066,512.50
		Totals	\$35,816,700.00		\$25,551,389.63	\$61,368,069.63	\$61,368,069.63

*Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement.

Appendix B: Trust Fund Balances

Newmarket School District Trust Fund Balances September 30, 2025

Account Name	Current Balance	Expected Transfer Ins 25-26	Expected Transfer Outs 25-26	Balance After Transfers	Income YTD	Fees YTD	Type	Date Established	Purpose	Agents to Expend
Insurance and Benefits Expendable Trust	\$132,048	\$0	(\$132,048)	\$0	\$1,847	(\$184)	ETF	3/12/2023	For unanticipated insurance and employee benefits expenses	School Board
School Repair and Maintenance Trust Fund	\$593,019	\$0	(\$491,100)	\$101,919	\$8,293	(\$827)	ETF	3/9/2004	For repair and maintenance of school facilities	School Board
School Technology Expendable Trust Fund	\$154,172	\$0	(\$35,000)	\$119,172	\$2,156	(\$215)	ETF	3/8/2005	To purchase technology equipment	School Board
School Improvement Capital Reserve Fund	\$778,457	\$200,000	\$0	\$978,457	\$10,886	(\$1,086)	CRF	3/9/2021	To improve, expand, maintain, renovate, furnish, and equip school buildings	School Board
Special Education Expendable Trust Fund	\$373,535	\$65,000	\$0	\$438,535	\$5,224	(\$521)	CRF	3/9/2004	For educating disabled children	School Board
Utility Capital Reserve Fund	\$27,239	\$0	\$0	\$27,239	\$381	(\$38)	CRF	3/12/2013	To meet the cost of utility expenses	School Board
TOTALS	\$2,058,470	\$265,000	(\$658,148)	\$1,665,322	\$28,786	(\$2,871)				

NEWMARKET SCHOOL DISTRICT – SAU 31

REVISED DRAFT FY27 BUDGET TIMELINE

(Reviewed on 9/4/2025)

By July 1, 2025	Adopt FY'27 Board Budget Goals and Priorities	School Board voted to set a 4% increase as FY 27 Budget Goal at 6/26/25 meeting.
July -August 2025	Admin Financial, Capital Improvement and Budget Planning	The Admin Team began discussions of how to achieve Board Budget target. 20-year CIP was revised and presented to the School Board on 8/21/25.
September 2, 2025	Distribute preliminary budget information to District Administrators.	Distribute budget reports showing past three budget cycles to Administrators. Distribute Draft FY 26 Budget Calendar for feedback.
September 4, 2025	Align district budget calendar with final DRA budget calendar (if available)	Make any adjustments to dates based on DRA calendar.
September 4, 2024	Board reviews, amends and adopts Draft FY 27 Draft Calendar	Submitted to School Board for Review and Comment and adoption.
September 8-12, 2025	Confirm and Finalize Budget Calendar with Budget Committee.	Send Final Calendar to counsel for review.
September 26, 2025, 12:00 pm noon	School and Department Budget Requests Due. All SERPP entry completed.	Building principals and department heads submit their FY'27 Budget requests to Superintendent and School Business Administrator.
Sept 29-Oct 3, 2025	Meetings with Department Heads to review requests	Department Heads meet with BA and Superintendent to review FY'27 budget requests.
October 16, 2025 (Tentative)	Budget Work Session Time & Location TBD	Superintendent and SB meet with school and district administrators to review and discuss FY'27 budget requests
November 6, 2025 (Tentative)	FY'27 Budget Overview Presentation (@ Regular SB Meeting)	Presentation to the School Board on the Superintendent's Recommended FY'27 Budget
TBD	FY'27 School Board Budget Review-add'l meeting (to be scheduled only if needed)	School Board reviews, discusses, and deliberates, recommends any changes to FY'27 Superintendent's Recommended Budget

Newmarket School District

26-27 Budget Proposal

November 20, 2025	Adopt FY'27 School Board Budget	School Board votes to adopt FY'27 proposed budget which becomes FY'27
		School Board Budget
November 26, 2025 (Tentative)	Last day for FY'27 School Board Budget to be sent to Town Budget Committee	FY'27 School Board budget submitted to Town Budget Committee
December 8, 2025 (Tentative)	School District Budget Presentation to Budget Committee, (Time & Location TBD)	Budget Committee reviews FY'27 School Board Budget with School Board, Superintendent, and BA
December 17, 2025 (Tentative)	2 nd Budget Committee Presentation on School Budget	Questions to be submitted to Superintendent no later than 12/13/25.
December 18, 2025 (Tentative)	School Board Reviews School Warrant Articles	School Board reviews Warrant Article prior to submission and posting

January 5, 2026 (note: Per statute last possible date for Public Hearing shall be January 20, 2026)	Budget Committee Public Hearing on School District Budget (Time & Location TBD)	Public Hearing must be held no later than 25 days before annual town meeting and requires 7 days' notice. 40:13-a(c); 32:5
January 22, 2026	Last day for Budget Committee to deliver budget and warrant article recommendations to the governing body of posting.	Must occur "on the Thursday before the last Monday in January" (40:13, II-a (c), 32:16, IV)
January 31, 2026 (Tentative)	First Deliberative Session	First discussion session of town meeting which must occur between the first and second Saturdays following the last Monday in January. 40:13, III
March 10, 2026	Election Day	Second "voting" session which must occur on the Second Tuesday in March. 40:13, VII (polls open 7:00 a.m. to 7:00 p.m.?)
March 30, 2026	Deadline to submit signed and Completed forms to DRA	...within 20 days of the close of the meeting... (RSA 21-J:34)