AUBURN SCHOOL BOARD INFORMATION NIGHT

HB1300

October 20, 2026 5:30 p.m. Auburn Village School Media Center

Board members, Derek Berger, Adrian Newton, Michelle Dressler and Anthony Piascik were in attendance.

Derek Berger, on behalf of the Auburn School Board, shared a presentation for those in attendance. The meeting was also available to viewers via Google Meet. This presentation, as well as a hand-out, will be part of these minutes.

Derek explained that HB1300 was signed into law. This requires a ballot question asking voters whether to limit growth in the local school portion of property taxes. If approved, property taxes could not increase beyond the prior year's amount, adjusted for inflation and growth from new, taxable property. In addition, the SAU office costs would be limited to 6% of a district's total appropriations. This tax cap would apply to the school portion of property taxes for the next two years. HB 1300 does not impact private institutions.

Because there are many components to the calculation that are still unknown, in Auburn, the potential impact could be to staffing/class size, transportation, extra curriculars/athletics/enrichment activities, facility/infrastructure and technology.

At the end of the presentation, the Board took questions, comments and concerns from the attendees and those on Google Meet.

- Letter to representatives and have open dialog on impact
- Would put a disproportional cost impact on K-8, as Auburn high school students tuition to Pinkerton Academy
- Lessened available services due to considerable cuts in staffing at the Department of Education
- Medicaid reimbursements are going down
- Create dialog with Town officials; Can they re-supply school district with leftover fund balance (no)
- Can default budget be higher than proposed budget (no)
- The government is failing to support schools
- SNAP benefits are decreasing
- Adequate Education requirements are being redefined
- If HB1300 passes, districts are faced with unimaginable budget cuts
- Get the word out to those in community

The attendees thanked the Board for having this informational presentation which concluded at 6:25 p.m.

Becki McCarthy

Auburn School Board Recorder

Understanding HB 1300 (RSA 32:5-i) and Ballot Question 2

Auburn School Board

10/20/2026

AUBURN VILLAGE SCHOOL

HB 1300 (RSA 32:5-i)

- **A limit on local school property-tax levy growth.** If approved, the local school property-tax levy could not grow beyond the prior year's amount, adjusted for inflation and growth in new taxable property.
- **A limit on SAU central-office administrative spending.** The SAU central-office administrative budget would be subject to a limit of 6% of total school district appropriations.
- Bonded capital costs are excluded.
- Requires 3/5 majority vote and will appear again on November 2028 ballot

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Ballot Question 2

"Shall the Town of AUBURN limit property tax growth for AUBURN SCHOOL DISTRICT (SAU #15) under RSA 32:5-i? If adopted for a two-year period: (1) the local property tax levy may not grow beyond the prior year's amount, adjusted for inflation and new construction; (2) SAU central office spending may not exceed 6 percent of total school district appropriations; and (3) bonded capital costs are excluded from both limits. These caps apply only to administrative operations of the SAU central office and do not affect classroom instruction, school-based services, or other municipal expenditures. These limits may be overridden as provided in RSA 32:5-i. Adoption requires a three-fifths (3/5) majority vote."

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Source: New Hampshire Secretary of State.

School District Tax Cap Calculated

- Max Tax Levy = Prior fiscal year property tax levy (excluding bonded capital costs) × (1 + inflation + net new taxable property growth)
  - Tax levy is the total amount to be raised locally by the local school district.
  - This does not include the Statewide Education Property Tax (SWEPT).
  - If approved in November, the tax cap would be for FY27-28 and FY28-29 budgets.

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Auburn School District Budget Trends

- Auburn School District enrolls 1,000 students
- Auburn Village School's cost per pupil is $14,653 versus ~$19,704 for surrounding districts.
- Auburn School Funding Model:
  - 74.80% Local Funding
  - 23.75% State Funding
  - 1.45% Federal Funding

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Auburn School District Budget Trends

- AVS budget increased by average of ~$1.5M or 8.2% annually in past three fiscal years.
- Key cost drivers include:
  - Student transportation expenses
  - Pinkerton Academy tuition costs
  - Special education services and associated requirements
  - Employee health insurance costs
  - Collective bargaining agreements, including teacher compensation and benefits

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Potential Impact on Auburn

- If the tax cap were in place in FY26-27 (current fiscal year):
  - Allowable budget increase would have been $560,000
  - Actual budget increase was $1.4M
  - $830,000 in budget reductions or adjustments
- Cost reductions or adjustments would need to be identified in both fiscal years of tax cap.

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Potential Impact on Auburn

- **Staffing:** Teacher and paraprofessional positions, class sizes and offerings, and elective programs.
- **Transportation:** High school transportation services and transportation for K-8 students residing within two miles of school.
- **Extracurricular and Enrichment Activities:** Athletics, student clubs, enrichment programming, and field trips.
- **Facilities and Infrastructure:** Deferring facility maintenance projects, building improvements, and classroom technology upgrades.
- **Technology:** Student devices, instructional software, and technology replacement schedules.

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SAU 15 Administrative Spending

- HB 1300 limits SAU central office expenditures to 6% of the combined school district budgets served by the SAU.
- SAU 15 Budget is $1.6M or 2.1% of $77.7M total budget of Auburn, Hooksett, and Candia.
- The percentage of Auburn's budget dedicated to SAU 15 services is 1.93%.

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Questions?

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Auburn School Board Information Update: Understanding HB 1300

This November, all New Hampshire voters will see a ballot question related to school district property tax limits under House Bill 1300 (HB 1300). Because this question will appear on every ballot in the state, the Auburn School Board would like to provide information about what the measure would do and how it could affect school district budgeting.

What is HB 1300?

HB 1300 requires a ballot question asking voters whether to limit growth in the local school portion of property taxes. If approved by at least 60% of voters within a school district, the measure would take effect beginning with the 2027-28 fiscal year and remain in effect for two years (FY27-28 and FY28-29).

If Approved, What Would Change?

Under the law:

- The local school portion of property taxes could not increase beyond the prior year's amount, adjusted for inflation and growth from new taxable property.
- Superintendent and School Administrative Unit (SAU) central office costs would be limited to 6% of a district's total appropriations.
- Bonded capital costs would be excluded from the calculation.

The tax cap would apply to the local school portion of property taxes for the next two years. It would not affect municipal taxes, county taxes, or the statewide education property tax.

Auburn School District Budget Trends

Over the past three budget cycles, the Auburn School District budget has increased by an average of approximately 8.2% annually, or about $1.5 million per year.

Key factors contributing to these increases have included:

- Student transportation expenses
- Pinkerton Academy tuition costs
- Special education services and associated requirements
- Employee health insurance costs
- Collective bargaining agreements, including teacher compensation and benefits

Many of these expenditures are either mandated by law, established through contractual obligations, or significantly influenced by factors outside the direct control of the School Board. Auburn's cost per pupil is $14,653, compared to an average of approximately $19,704 among surrounding districts.

Potential Impact on Auburn

The district is awaiting additional guidance and final calculations from the New Hampshire Department of Revenue Administration regarding how HB 1300 would affect future school budgets. A historical comparison may help illustrate its potential impact.

Had the tax cap been in effect for the FY26-27 budget, the estimated allowable budget increase would have been about **$560,000**. The FY26-27 school budget increased by approximately **$1.4 million**. To remain within the cap, the district would have needed to identify roughly **$830,000 in budget reductions or adjustments**.

While it is impossible to predict future budget decisions, residents should understand that the district's largest budget drivers have historically grown faster than the level of increase currently projected under the HB 1300 budget cap. Areas that may be affected by future budget reductions or adjustments include:

- **Staffing:** Teacher and paraprofessional positions, class sizes and offerings, and elective programs.
- **Transportation:** High school transportation services and transportation for K-8 students residing within two miles of school.
- **Extracurricular and Enrichment Activities:** Athletics, student clubs, enrichment programming, and field trips.
- **Facilities and Infrastructure:** Deferring facility maintenance projects, building improvements, and classroom technology upgrades.
- **Technology:** Student devices, instructional software, and technology replacement schedules.

Because the cap would remain in effect for two years, it would also apply to the FY28-29 budget. As expenses continue to increase from year to year, additional spending reductions or budget adjustments may be necessary to remain within the cap.

SAU Administrative Spending

HB 1300 would also limit SAU central office expenditures to 6% of the combined school district budgets served by the SAU.

For SAU 15, this calculation would be based on the combined FY26-27 school budgets of Auburn, Candia, and Hooksett, which total **$77,688,979**.

The FY26-27 SAU 15 budget is **$1,622,241**, representing **2.1%** of the combined school district expenditures served by the SAU. **As a result, SAU 15 operates well below the 6% administrative spending limit established under HB 1300.**

Additional Information

Residents are encouraged to review the ballot language, HB 1300, and information available through state agencies to better understand the measure and its potential effects on school district budgeting. Residents with questions regarding the information presented here may contact School Board Chair Derek Berger at dberger@sau15.net.

This article is intended solely to provide information about HB 1300 and its potential impact on school district budgeting. The Auburn School Board does not endorse or oppose the ballot question through this communication.