

Understanding House Bill 1300



Learn more about this House Bill and vote on November 3rd

What is HB1300 and What Does it Do?

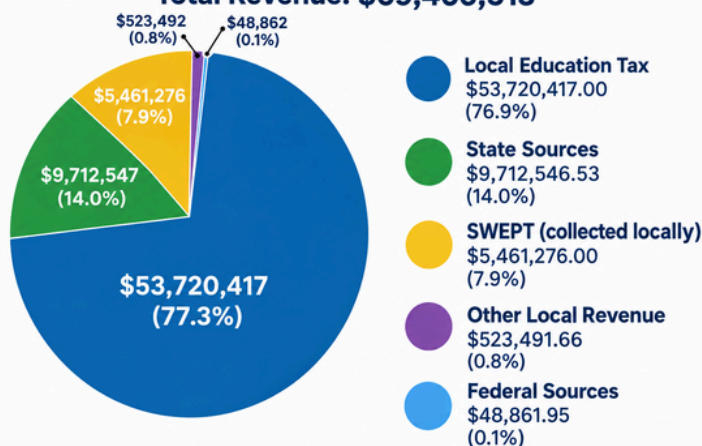
Under newly enacted HB 1300, now codified as RSA 32:5-i, voters at the November 3rd, 2026, and November 2028 state general elections will be presented with a single ballot question concerning two separate limitations: **(1) a local property tax cap for the school district; and (2) a fixed cap on the SAU central office administrative budget.**

How is the School District Budget Funded?

The school district tax cap limits the amount of local property taxes that may be raised for the school district.

School District General Fund Revenue Sources

Total Revenue: \$69,466,513



Data within graphic is from Windham's FY26 NH DOE 25

Breaking Down House Bill 1300

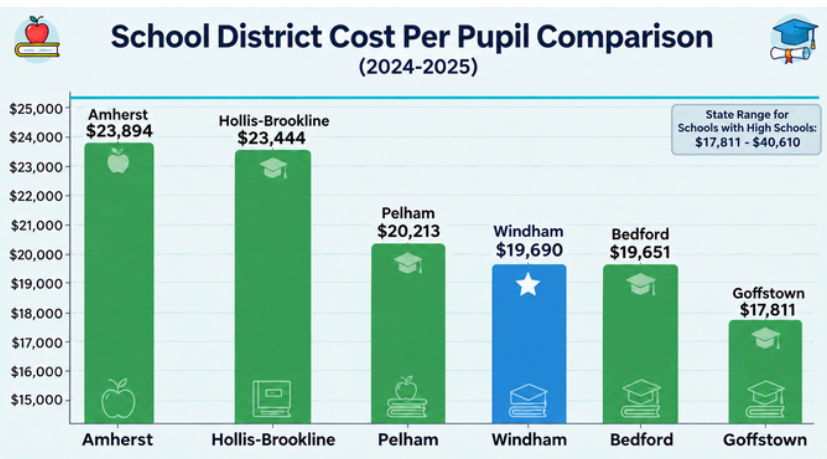
Single Ballot Question, Two

Decisions: Even though both caps appear together on one ballot question, there are two decisions being made.

1. School District Property Tax Levy Cap and SAU Central Office Budget Cap

- Needs a 60% (3/5) vote to pass.
- The tax levy caps the total local property taxes that can be raised for the school district.
- The SAU central office budget cap limits the administrative budget to 6% of total school district appropriations
- Bonded capital costs are excluded from both limits.
- Multi-year cost items, (i.e., Collective Bargaining Agreement CBA) that pass by (3/5) vote are only exempt from the tax cap in the first year.

Our local budget is developed through budget workshops, school board presentations, Deliberative Session, and the election. At the Deliberative Session and election, voters have the ability to amend the budget as they see fit.



Windham maintains educational standards while keeping its cost per pupil (\$19,690.13) lower than neighboring districts and over \$3,000 below the state average. Data within graphic is from NH DOE Cost per Pupil.

Should you have any questions, please contact the Windham School Board at wsb@windhamsd.org.

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Understanding Potential Impact of House Bill 1300

The 6% cap is restricted to central-office expenses; however, the separate levy cap limits the total local property-tax revenue available to the district.

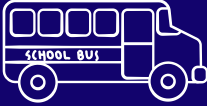
Why this Matters

If adopted and the budget exceeds the tax cap levy, the governing body may be required to reduce funding. **This can force choices that affect staff, class size, sports, and extracurricular programs, even if those costs are not counted in the 6% SAU budget calculation.**

Windham School District FY28 Budgetary Increases

A tax cap may limit tax increases.

The items shown below may exceed the tax cap levy.

 Anticipated Transportation Increase: \$640,000	 Approved Collective Bargaining Agreement (CBA) Increase: AFSCME (Paraprofessionals): \$201,094	 Special Education: Statutory Requirements Driven by IEP's Increase: \$1,167,054	 Technology (1:1 Devices/Software/Equipment) Increase: \$203,516
 Collective Bargaining Agreement (CBA) Increases: Windham Education Association (WEA): TBD Currently in Negotiations	 Health & Dental Insurance Increase: Estimated \$419,962	 Building Projects, Maintenance, and Utilities Increase: \$590,610	 Projected Cost of Sports and Co-curriculars: Estimated \$1,234,527

Potential Windham School District Offerings that may be Impacted

 TRANSPORTATION	 ACADEMICS & TECH	 ARTS AND SPORTS	 ENRICHMENT & SPACE	 PERSONNEL & OPERATION
Under 2 Miles (K-8): Bus service for students within a 2-mile radius. Grades 9-12: Bus service for high school students. Athletics & Co-Curricular: Bus service for athletics and co-curricular opportunities.	AP Classes: Advanced Placement course sections at WHS. 1-to-1 Devices: 1-to-1 device availability for grades K-12. Online Platforms: Supplemental advanced technology platform. Electives: Elective course offerings for Middle and High School students.	Athletics & Fields: Maintaining district-maintained fields that affect community use of fields and spaces. Music: Band, Choral, and Orchestra ensembles. Theatre: Drama productions.	Field Trips: Over 100 field trip opportunities (K-12). Assemblies: Guest speakers, wellness presenters, and other events (K-12). Co-Curriculars: Over 88 co-curricular offerings (K-12).	Personnel and Class Sizes: Personnel and class sizes. Training: Critical professional development to support staff performance. Ongoing Facilities Maintenance: Facility maintenance in classrooms, school district buildings, and athletic fields.