

HOOKSETT SCHOOL BOARD

Information Update: Understanding HB 1300

On November 3, New Hampshire voters will see a ballot question related to school district property-tax limits under House Bill 1300 (HB 1300). The Hooksett School Board is providing information about the measure and potential implications for 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.

TWO LIMITS

1. Local school tax-levy growth
2. School Administrative Unit (SAU) central-office spending

TWO-YEAR PERIOD

If approved, limits apply in Fiscal Years 2027–28 and 2028–29.

60% VOTE REQUIRED

Approval requires a three-fifths majority of voters within a school district.

The local school tax levy could not grow beyond the previous year’s amount, adjusted for inflation and new taxable construction. SAU central-office expenditures would be capped at 6% of total school district appropriations. Bonded capital costs are excluded from both limits.

WHAT DOES THE BALLOT QUESTION SAY?

“Shall the [name of municipality] limit property tax growth for [name(s) of school district(s)] 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.”

WHAT IS INCLUDED — AND EXCLUDED?

The tax-growth limit applies only to the local school portion of property taxes—not municipal taxes, county taxes, or the statewide education property tax. The 6% administrative limit applies to SAU central office spending.

HOW WOULD AN OVERRIDE WORK?

At the February School District Deliberative Session, residents may discuss and amend warrant articles, including dollar amounts, as usual. On the March ballot, an appropriation that would exceed the RSA 32:5-i tax-levy cap or SAU spending cap requires a three-fifths “yes” vote as an override. Appropriations within the caps follow ordinary majority-vote rules.

HOOKSETT OPERATING BUDGET TRENDS

Budgets are prepared eight months before the next school year using projected enrollment, staffing, voter- or Board-approved contracts, and expected costs for staff, transportation, food service, facilities and infrastructure, materials, and out of district services.

\$45,851,643

2026-27 School Operating Budget

1,903 Students

As of October 1, 2026

\$ 2,469,881, or 6.06%

Average annual budget increase over the past three cycles

Principal cost drivers include special education requirements; student transportation; employee health insurance; collective bargaining agreements and compensation; and high-school tuition to Pinkerton Academy and other districts. Many expenses are mandated by federal or state law, are contractual, or affected by outside cost pressures.

Actual expenditures vary year-to-year with fluctuations in student demographics, circumstances triggering mandated services, or availability of state aid to offset specific significant expenses. The Board has authority to hold some excess revenues to the next year as a contingency against future expenses, or return them to reduce property taxes.

POTENTIAL IMPACT ON HOOKSETT: FISCAL YEAR 2026–27 ILLUSTRATION

School districts are awaiting further guidance and final calculations from the New Hampshire Department of Revenue Administration. The following comparison illustrates how a cap might have affected the current school operating budget; it is not a forecast.

~\$1,344,712	~\$1.89 million	~\$547,815
Estimated allowable FY 2026–27 increase if the cap had applied	FY 2026–27 budget increase over FY 2025-26 budget	Estimated budget reductions or adjustments needed to stay within the illustrative cap

Historically, several major district costs have risen faster than the increase projected under the cap. If the district needed to adjust expenditures, potentially adjustments could include:

- Staffing: teacher and support positions, class sizes, course offerings, and electives.
- Transportation: high-school busing and K–8 busing for students living within two miles of school.
- Student activities: athletics, clubs, enrichment opportunities, and field trips.
- Facilities: maintenance deferrals, building improvements, and classroom infrastructure.
- Technology: student devices, instructional software, and replacement schedules.
- Food service: meal revenue currently does not cover expenses; meal prices could require adjustment.

These are examples of possible budget or revenue impacts. Because the cap would apply for two years, FY 2028–29 could require additional adjustments as expenses change.

SAU 15 ADMINISTRATIVE SPENDING

HB 1300 would also limit SAU central-office spending to 6% of the combined appropriations of districts served by the SAU. For SAU 15, the FY 2026–27 school budgets of Auburn, Candia, and Hooksett total \$77,688,979.

\$77,688,979	\$1,622,241	2.1%
Combined FY 2026–27 school budgets	FY 2026–27 SAU 15 budget	SAU budget as share of combined school budgets; below the 6% cap

ADDITIONAL INFORMATION

Residents are encouraged to review the official ballot language, HB 1300, and RSA 32:5-i. State guidance may clarify calculations and implementation details.

HB 1300: https://gc.nh.gov/Senate_SessionDay/billtext.aspx?id=2080&bn=HB1300

RSA 32:5-i (override process): <https://gc.nh.gov/rsa/html/III/32/32-5-i.htm>