



2026-2027

# WHITE MOUNTAINS REGIONAL SCHOOL DISTRICT

## BUDGET PRESENTATION

PUBLIC HEARING ON PROPOSED BUDGET

JANUARY 7, 2026

6:00 PM WMRHS Auditorium

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*The WMRSD community fosters a culture of learning which emphasizes wellness, academic growth, and creativity.*

*Student Centered, Future Focused*

# WMRSD Board Members

Town	Board Member	Term Expires
Carroll	Annette Marquis	2026
Dalton	Evelyn Flynn	2026
Lancaster	Herb Randall (Vice Chair)	2026
Lancaster	Kristen van Bergen-Buteau	2027
Whitefield	Robert Loiacono (Chair)	2027
Whitefield	Tara Giles	2028
Jefferson	James Akerman	2028



# TIMELINE

**Budget Hearing:** 6:00 PM- Wednesday, January 7, 2026 (snow: January 8)

In the WMRHS Auditorium

**Deliberative Session:** 6:00 PM- Wednesday, February 4, 2026 (snow: February 5)

In the WMRHS Auditorium

**Voting:** Tuesday, March 10, 2026 At towns' respective polling places

# Strategic Priorities that Drive the WMRSD Budget

## Structure and Finance

WMRSD will optimize the District's structures and resources so that it supports the provisions of a quality and equitable education, technology, and improved facilities.

## District Culture and Wellness

WMRSD will foster a culture that promotes engagement, inclusion, safety, health, and success for all students, staff, parents, and community members.

## Teaching and Learning

WMRSD will implement a balanced, innovative curriculum that emphasizes a culture of engaged learning and prepares all students for lifelong success. Foster a culture of learning for all staff that enforces and models lifelong learning through professional development opportunities.

Focus areas

**Instructional Design, Classroom Environment, and Formative Assessment**

# FY 2027 Budget Process

The Administration was tasked by the WMRSD Board to create a budget that

## **Key Steps in the Process:**

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1. **Identification of Mandatory Costs:** Reviewed non-negotiable expenses beyond our control, required by law or previously approved by the voters including:
  - \*Special Education: Mandated services and supports required by law.
  - \*Collective Bargaining Agreements: Salary and healthcare increases per contractual obligations.
2. **Necessary Building Operations:**
  - \*Essential costs for heating, electricity, and maintenance of school facilities and fields.
3. **Staffing and Program Analysis:**
  - \*Collaborated with Directors and Principals to assess staffing needs, evaluate class sizes, and review the WMRHS Program of Studies offerings.
  - \*Considered potential reductions or additions to staff and programs based on enrollment trends, student needs, and alignment with district priorities.

# Operating Budget: FY 2023 to Proposed FY 2027

Location	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027 Proposed	FY 26/FY 27 \$ Change	FY 26/FY 27 % Change
<b>Total Operating Budget</b>	<b>\$21,623,980</b>	<b>\$22,613,561</b>	<b>\$23,371,358</b>	<b>\$23,938,873</b>	<b>\$24,987,093</b>	<b>\$1,048,220</b>	<b>4.38%</b>
District	\$1,749,008	\$1,710,721	\$1,682,980	\$1,761,543	\$1,553,711	-\$207,832	-11.80%
Special Education District-wide	\$1,789,131	\$1,752,460	\$2,257,543	\$2,418,214	\$2,914,960	\$496,746	20.54%
Special Education Inst. In-schools	\$2,434,228	\$2,622,898	\$2,852,377	\$3,014,016	\$3,177,639	\$163,623	5.43%
Staffing for Regular Education & Support Svcs	\$12,475,009	\$13,570,125	\$13,641,845	\$14,045,483	\$14,434,755	\$389,272	2.77%
Operating Costs, Curriculum, Tech, etc.	\$3,176,604	\$2,957,356	\$2,936,613	\$2,699,612	\$2,906,026	\$206,414	7.65%
<b>Proposed</b> total operating budget does not include any other warrant articles, food service, or federal grants							

# Cost Drivers for FY 27: Regular Education

## Increases

- Salaries for Teachers' and Support Staff CBA voted **\$234,750**
- Health Insurance **\$609,241**
- Operating Costs, i.e. fuel, electricity, HVAC **\$22,306**
- District Vehicle Repairs & Maintenance **\$8,000**
- New 3 year (2027-2029) computer lease for staff and students **\$236,057**

## Decreases

- Co-Curricular due to transition of Middle School **-\$12,705**
- Athletic Fields maintenance contract (funded by CRF) **-\$57,765**
- Staffing Changes (see next slide)

# Staffing Changes for FY 27

## Reduce Positions:

- 1.0 FTE Administration (Assistant Superintendent) (duties to be redistributed/restructured across District Administration)
- 1.0 FTE Instructional Coach at Elementary/Middle School Level
- 1.0 FTE in Special Education while maintaining appropriate case management levels
- 3.0 FTE TBD

## Restructure Positions:

- 1.0 FTE Central Office (position restructured) i4see Coordination to be completed by Assistant Principals; SIS Software Administration to be completed by IT Department

Middle-High School Administration:

- HS Principal
- HS Dean of Students/CTE Director
- HS Assistant Principal/Athletic Director
- MS Assistant Principal/BARR Grant Coordinator (40K funded by BARR Grant)

**Special Education Costs**  
**including District-Wide and In-School Costs**

<b>Location</b>	<b>FY 23 Budget</b>	<b>FY 24 Budget</b>	<b>FY 25 Budget</b>	<b>FY 26 Budget</b>	<b>FY27 Proposed</b>	<b>FY 26/FY27 Change</b>
Heartwood Public Charter School	\$ -	\$ -	\$95,207	\$172,002	\$174,834	\$2,832
Out-of-District Tuition/Residential	\$1,138,806	\$971,828	\$1,269,972	\$1,415,569	\$1,548,357	\$132,788
Out-of-District Transportation	\$319,815	\$230,522	\$264,313	\$240,520	\$317,318	\$76,798
District-wide Costs incl. Contract Svcs	\$330,510	\$550,110	\$628,050	\$590,123	\$874,450	\$284,327
In-school Instructional Costs	\$2,434,228	\$2,622,898	\$2,852,376	\$3,014,016	\$3,177,639	\$163,623
<b>TOTAL</b>	<b>\$ 4,223,359</b>	<b>\$4,375,358</b>	<b>\$5,109,918</b>	<b>\$5,432,230</b>	<b>\$6,092,298</b>	<b>\$660,369</b>

The Individuals with Disabilities Education Act (IDEA) makes available a free appropriate public education (FAPE) to eligible children with disabilities throughout the nation and ensures special education and related services for those children.

# Cost Drivers for FY 27: Special Education

## Increases

Students receiving services outside of the school district (-5 from 25-26)

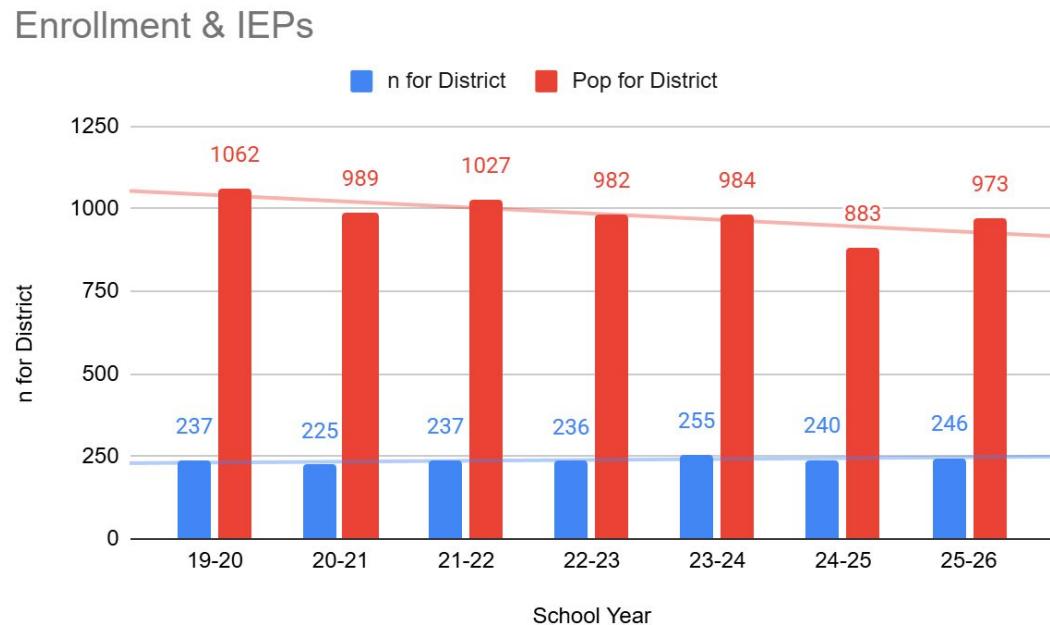
- Tuition & Residential Cost for Out of District (OOD) Placements **\$132,788**
  - 40% of OOD Placements are Court/DCYF Ordered
    - District Pays Educational but not residential
  - 60% of OOD Placements are initiated by district IEPs
  - 60% of OODs require round-trip transportation
- Transportation Cost for Out of District Placements **\$76,798**
- Transportation Cost for In District (school to home) **\$56,044**
- Contracted Services for In District **\$189,737**

## Decreases

- Special Education leased bus **-\$21,708**

# IEP Population vs. District Enrollment

District Enrollment	973
Total IEPs	246 (25% of total enrollment)
Out of District Placements	13 (5% of IEPs)
DCYF Initiated	4 (30% of OODs)



## REVENUE: FY 2024 to Estimated FY 2027

	FY 24 Act.	FY 25 Act.	FY 26 Act.	FY27 Est.	Change
Tuition, Interest, and Other Local	\$1,240,001	\$895,000	<b>\$89,500</b>	\$950,000	\$60,500
Special Education & Vocational Aid, and Special Ed. Tuition Differential	\$297,134	\$363,239	\$165,312	\$295,000	\$129,688
JROTC, Medicaid, Federal Forest Reserve, and Indirect Costs	\$206,454	\$228,742	\$197,878	\$203,371	\$5,493
Adequacy Aid Grant incl. Extraordinary Needs Grant	\$7,016,639	\$7,053,759	\$6,631,764	\$6,345,068	<b>-\$286,696</b>
EFA Phase Out Grant	\$12,500	\$3,880	\$ -	\$ -	\$ -
Additional Adequacy Aid Returned to Reduce Taxes	\$269,870	\$ -	\$ -	\$ -	\$ -
Fund Balance Returned to Reduce Taxes	\$194,729	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Revenue to Offset Operating Budget</b>	<b>\$9,237,327</b>	<b>\$8,544,619</b>	<b>\$7,884,454</b>	<b>\$7,793,439</b>	<b>-\$91,015</b>
<b>Total Operating Budget</b>	<b>\$22,613,561</b>	<b>\$23,371,358</b>	<b>\$23,938,873</b>	<b>\$24,987,093</b>	<b>\$1,048,220</b>
<b>Local Tax Revenue to be Raised</b>	<b>\$11,114,621</b>	<b>\$12,706,218</b>	<b>\$13,900,007</b>	<b>\$14,943,390</b>	<b>\$1,043,383</b>
Mandated SWEPT Tax Revenue	\$2,261,634	\$2,120,521	\$2,154,412	\$2,250,264	\$95,852
<b>Total Tax Revenue</b>	<b>\$13,376,235</b>	<b>\$14,826,739</b>	<b>\$16,054,419</b>	<b>\$17,193,654</b>	<b>\$1,139,235</b>

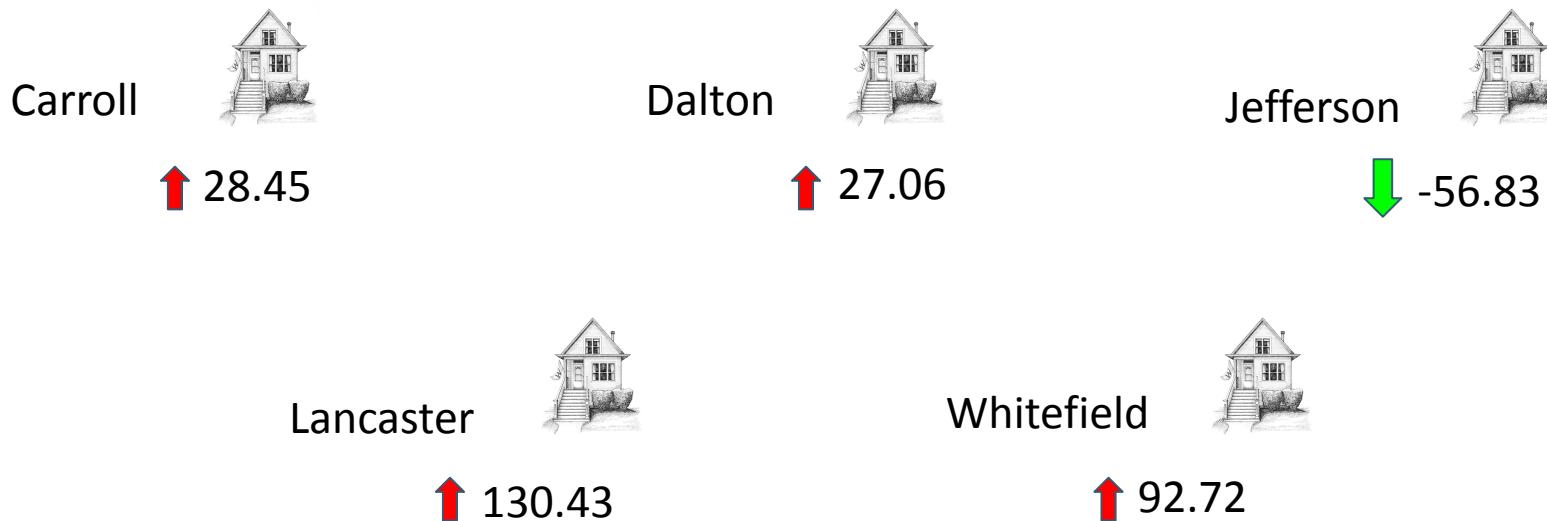
## Gross Operating Budget: FY 2023 to Proposed FY 2027

Location	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027 Proposed	FY 26/ FY 27 Change
<b>Total Operating Budget</b>	<b>\$21,623,980</b>	<b>\$22,613,561</b>	<b>\$23,371,358</b>	<b>\$23,938,873</b>	<b>\$24,987,093</b>	<b>\$1,048,220</b>
Plus Food Service and Federal Grants	\$1,869,300	\$1,687,569	\$1,477,951	\$1,480,431	\$1,465,000	-\$15,431
Plus Capital Reserve Fund Articles Approved at Annual Meeting	\$2,072,942	\$770,000	\$680,000	\$132,122	(to be voted)	-
<b>Gross Operating Budget</b>	<b>\$25,566,222</b>	<b>\$25,071,130</b>	<b>\$25,529,309</b>	<b>\$25,551,426</b>	<b>\$26,452,093</b>	<b>\$900,667</b>
<b>Minus Offsetting Revenue (slide #12)</b>	<b>\$9,901,030</b>	<b>\$9,237,327</b>	<b>\$8,544,619</b>	<b>\$7,934,454</b>	<b>\$7,793,439</b>	<b>-\$91,015</b>
Minus Pass thru Revenue	\$3,432,242	\$1,737,569	\$1,527,951	\$1,530,431	\$1,465,000	-\$65,431
<b>Minus CRF Articles Funded by Surplus</b>	<b>\$510,000</b>	<b>\$720,000</b>	<b>\$630,000</b>	<b>\$82,122</b>	<b>(surplus tbd)</b>	<b>-</b>
<b>Total Tax Revenue</b>	<b>\$11,722,949</b>	<b>\$13,376,235</b>	<b>\$14,826,739</b>	<b>\$16,054,419</b>	<b>\$17,193,654</b>	<b>\$1,139,235</b>

## ESTIMATED TOTAL TAX IMPACT (LOCAL + SWEPT) OF PROPOSED FY 2027 BUDGET

	Current Tax Rate	Estimated Tax Rate	Estimated Tax Rate Change	Estimated Annual Tax Impact Over Current Tax Rate		
			Assessed Home Value	\$100,000	\$200,000	
Carroll	6.37	6.65	INCREASE			
			0.28 	28.45	56.89	
Dalton	8.91	9.18	INCREASE			
			0.27 	27.06	54.12	
Jefferson	14.36	13.79	DECREASE			
			-0.57 	-56.83	-113.66	
Lancaster	9.82	11.13	INCREASE			
			1.30 	130.43	260.85	
Whitefield	8.39	9.32	INCREASE			
			0.93 	92.72	185.44	

# Estimated Total Tax Impact By Town For \$100,000.00 Assessed Home Value 2027 Proposed Operating Budget



## FY 2027 Calculated Default Budget

Location	FY 26 Adopted	FY27 Default Increase or Decrease	FY 27 Default
<b>Gross Operating Budget</b>	<b>\$25,551,426</b>	<b>\$832,329</b>	<b>\$26,383,755</b>
Food Service, Federal Grants, CRF	\$1,612,553	-\$147,553	\$1,465,000
<b>Total Operating Budget</b>	<b>\$23,938,873</b>	<b>\$979,884</b>	<b>\$24,918,755</b>
Special Education District-wide	\$2,418,214	\$108,213	\$2,806,747
Special Education Inst. In-schools	\$3,014,016	\$93,727	\$3,107,744
Staffing for Regular Education, Support Svcs	\$14,045,483	\$524,937	\$14,570,421
District, Operating Costs, Curriculum, Technology, etc.	\$4,461,155	-\$27,314	\$4,433,842

## FY 2027 Proposed Budget

FY 27 Proposed	FY27 Proposed vs. Default
\$26,452,093	\$68,338
\$1,465,000	\$0
<b>\$24,987,093</b>	<b>\$68,338</b>
\$2,914,960	\$108,213
\$3,177,639	\$69,895
\$14,434,755	-\$135,665
\$4,459,738	\$25,895

The FY 2026 Adopted Budget includes appropriations from all warrant article approved at the March 2025 Annual Meeting; the default budget report is available on the District's website.

**ESTIMATED TOTAL TAX IMPACT COMPARISON (LOCAL + SWEPT)  
OF PROPOSED FY 2027 BUDGET & DEFAULT FY 2027 BUDGET**

	Estimated Tax Impact of Proposed Budget	Estimated Tax Impact of Default Budget	Estimated Tax Rate Difference
Carroll	6.65	6.65	-0.00
Dalton	9.18	9.14	-0.04
Jefferson	13.79	13.77	-0.02
Lancaster	11.13	11.08	-0.05
Whitefield	9.32	9.28	-0.04

## Capital Reserve Funds

### CAPITAL RESERVE FUND BALANCES as of 1/7/2026

FUND	STATEMENT BALANCE	ANTICIPATED DEPOSITS & WITHDRAWALS	BALANCE	REQUESTED FUNDING FROM UFB 6/30/2026
	11/30/2025			
Capital Reserve Fund - Buildings & Grounds Maintenance	\$ 909,294.51	-\$519,484.53	\$ 389,809.98	\$ 400,000.00
Capital Reserve Fund - Special Education	\$ 346,734.11		\$ 346,734.11	\$ 100,000.00
Capital Reserve Fund - Life/Safety Code Deficiencies	\$ 71,295.69	-\$3,796.16	\$ 67,499.53	\$ 50,000.00
Capital Reserve Fund - District-Wide Road Maint/Paving	\$ 31,848.42		\$ 31,848.42	\$ 50,000.00
Capital Reserve Fund - Plow Truck	\$ 41,121.78	-\$27,555.00	\$ 13,566.78	\$ 20,000.00
Capital Reserve Fund - Athletic Fields	\$ 198,948.15	-\$112,585.50	\$ 86,362.65	\$ 30,000.00
Capital Reserve Fund - Arthur T Paradice CTE	\$ 29,978.24	-\$9,397.71	\$ 20,580.53	\$ 25,000.00
Capital Reserve Fund - Forestry	\$ 1,810.67		\$ 1,810.67	\$ 25,000.00

#### Recently Completed Projects:

WMRHS Drainage and Paving \$189,373

WMRHS Gym Ventilation \$25,000

Purchase of New Plow Truck \$62,555

Maintenance to Athletic Fields \$39,820.50

#### Upcoming Projects:

WMRMS Bathroom Project Spring 2026 - \$186,036

LES Boiler Project - Anticipated Cost \$903,180

w/ \$340,000 from Buildings & Grounds CRF

Maintenance to Athletic Fields \$57,765

## Capital Reserve Funds cont'd

### Information Technology (IT) Capital Reserve Fund

#### Why?

In the Proposed Budget, an increase of \$236,057 is needed for a **3 Year Lease (2027-2029)** for new computers for all staff and students, we would like to offset these future costs

Increasing costs of technology

Keep up with technology refresh cycle

#### How?

For this year, the district's goal is to create the new IT capital reserve fund for future use

Because the new computer lease is included in the proposed budget, this new capital reserve will only be funded if there is surplus available after all other warrant articles have been funded

# Lancaster Elementary Boiler Project Warrant Article

## Scope

Demo existing boiler plant, including removing two 1994 oil fired boilers, pumps, piping in boiler room, and underground storage tanks.

Install two (2) Crest Condensing LP Boilers (1.9 million BTUs each), install new pumps, piping, air separator, and direct-fired water heater.

Install new bulk LP tank farm with electric vaporizers.

	Cost
Project cost:	\$903,180.00
Down payment via CRF:	\$340,000.00
Total Financing:	\$563,180.00

Ten (10) year lease-purchase agreement from Siemens Financial with quarterly payments of \$20,461.81, total annual payment of \$81,847.24 **with \$61,385.43 (3 qtly payments) due in Year 1 of the lease.**

Estimated Tax Impact over 2026-2027 Proposed Budget	
Carroll	\$0.02
Dalton	\$0.04
Jefferson	\$0.04
Lancaster	\$0.05
Whitefield	\$0.03

# Open Enrollment in NH

What Is At Stake?

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Understanding the Impacts of HB 741 on Finances, Equity, and Our Community

# Open Enrollment: The Big Picture (HB 741)

## What It Is

Students may attend a public school outside their home district if the receiving district opts in. Families are responsible for transportation.

## Current Status

- **NH Supreme Court (Oct. 2025):** Ruled that sending districts must pay tuition.
- **2025 Law:** Tuition is set at a floor of 80% of the sending district's average cost per pupil.

## Local Control Implications

Districts can lose funding even without opting in. The only protection is a **voter-approved warrant article** setting limits (0–100% ) of sending students.



# Financial, Equity, and Community Impacts



## Financial Risks

**Unpredictable Costs:** Tuition rates above 80% are unclear.

**Special Education:** Unresolved questions on who pays and how costs are calculated.

**Economies of Scale:** Small and rural districts are most vulnerable to program cuts.



## Equity & Access

**Limited Access:** Benefits families with flexible schedules and transportation.

**Selective Enrollment:** No explicit protections against selective practices.

**Remaining Students:** May face reduced programs and support services.



## Community Impact

**Market Competition:** Shifts education from local decisions to market-style competition.

**Rural Stability:** Risks destabilizing rural schools and community cohesion.

**Bottom Line:** Long-term impacts on finances and control.

## 2026-2027 WARRANT ARTICLES

1	Election of School District Officers				
	(a) Moderator 1 year term				
	(b) School Board Member				
	Carroll 3 year term				
	Dalton 3 year term				
	Lancaster 3 year term				
<b>The Board Recommends These Articles</b>					
<b><u>Raised by Taxes</u></b>					
2	Budget				
	(a) Proposed (Operating budget portion <b>\$24,987,093</b> )		\$26,452,093		
	(b) Default (Operating budget portion <b>\$24,918,755</b> )		\$26,383,755		
3	JROTC Revolving Fund		\$1		
	<i>Shall the school district establish a non-lapsing JROTC Revolving Fund in accordance with RSA 194:3-c, to be funded by student fundraising and further, to raise and appropriate up to \$1 (one dollar) for the purpose of supporting JROTC programs, with set amount to be withdrawn from the Revolving Fund monthly, as needed. MAJORITY VOTE REQUIRED.</i>				
4	Lancaster Elementary Boiler Project		\$61,385		

## 2026-2027 WARRANT ARTICLES Cont'd

<b>The Board Recommends These Articles</b>			
<b><u>Raised by Surplus</u></b>			
5	Capital Reserve Fund: Buildings and Grounds Maintenance Current Available Balance: <u>\$909,294</u>		\$ 400,000
6	Capital Reserve Fund : Special Education Current Available Balance: <u>\$346,734</u>		\$ 100,000
7	Capital Reserve Fund: Life/Safety Code Deficiencies Current Available Balance: <u>\$71,295</u>		\$ 50,000
8	Capital Reserve Fund: District-Wide Road Maintenance & Paving Current Available Balance: <u>\$31,848</u>		\$ 50,000
9	Capital Reserve Fund: Plow Truck Current Available Balance: <u>\$41,121</u>		\$ 20,000
10	Capital Reserve Fund- Athletic Fields Current Available Balance: <u>\$198,948</u>		\$ 30,000
11	Capital Reserve Fund- Information Technology: Establish CRF for equipment, hardware, software, upgrades, or installation to meet the district's technology needs		\$ 10,000
<b><u>Generated Revenues Other Than Surplus/Taxes (Revenue Specific)</u></b>			
12	Capital Reserve Fund-Arthur T. Paradice Career & Technical Educ.--Tuition Surcharge (sending districts) Current Available Balance: <u>\$29,978</u>		\$ 25,000
13	Capital Reserve Fund-Forestry-Timber Revenue (harvesting contractor bids) Current Available Balance: <u>\$1,810</u>		\$ 25,000

## 2026-2027 WARRANT ARTICLES Cont'd

The Board Recommends These Articles		
<b><u>Non-Monetary - Open Enrollment - Proposed language for the Warrant Article:</u></b>		
14	To see if the White Mountains Regional School District shall vote to adopt the provisions of New Hampshire RSA Chapter 194-D and become an open enrollment school under the terms of the RSA, to admit 2 students from outside the White Mountains Regional School District to grades K-12 with zero percent (0%) of the resident student population eligible to seek enrollment outside of the White Mountains Regional School District.	\$ 0

***Public Hearing to take place at the January 22, 2026 School Board Meeting***



## 2026-2027 WARRANT ARTICLES RECOMMENDED BY SCHOOL BOARD

### Raised by Taxes

2	(a) <b>Proposed Budget</b> (Operating budget portion \$24,987,093)	\$ 26,452,093
	(b) Default Budget \$26,383,755 (Operating budget portion \$24,918,755)	
3	JROTC Revolving Fund	\$ 1
4	Lancaster Elementary Boiler Project	\$ 61,385

### From Surplus

5	Capital Reserve Fund-Buildings and Grounds Maintenance	\$ 400,000
6	Capital Reserve Fund-Special Education	\$ 100,000
7	Capital Reserve Fund -Life/Safety Code Deficiencies	\$ 50,000
8	Capital Reserve Fund, District-Wide Road Maintenance & Paving	\$ 50,000
9	Capital Reserve Fund-Plow Truck	\$ 20,000
10	Capital Reserve Fund- Athletic Fields	\$ 30,000
11	Capital Reserve Fund- Information Technology	\$ 10,000
<b>Subtotal - Taxes/Surplus (Proposed Budget + Warrants)</b>		\$ 710,000

### Revenues Other Than Taxes/Surplus (Revenue Specific)

12	Capital Reserve Fund-Arthur T. Paradice Career & Technical Educ.--Tuition Surcharge (sending districts)	\$ 25,000
13	Capital Reserve Fund-Forestry--Timber Revenue (harvesting contractor bids)	\$ 25,000
14	<b>Non-Monetary - Open Enrollment</b>	\$ 0
<b>Subtotal - Other Than Taxes/Surplus</b>		\$ 50,000

### Petition Articles

<b>TOTAL BUDGET/APPROPRIATION RECOMMENDED BY SCHOOL BOARD</b>	<b>\$ 27,273,479</b>
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# Looking Forward...

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Meet with alternative health care plans and providers

Move staff from Windows based systems to Chrome based systems

Create IT Capital Reserve Fund for future computer leases and systems upgrades

Continue analysis of District-Wide enrollment trends

Monitor the Middle School Transition and make adjustments when necessary

Update the Strategic Plan: Spring 2026

# Closing Remarks from the Board

