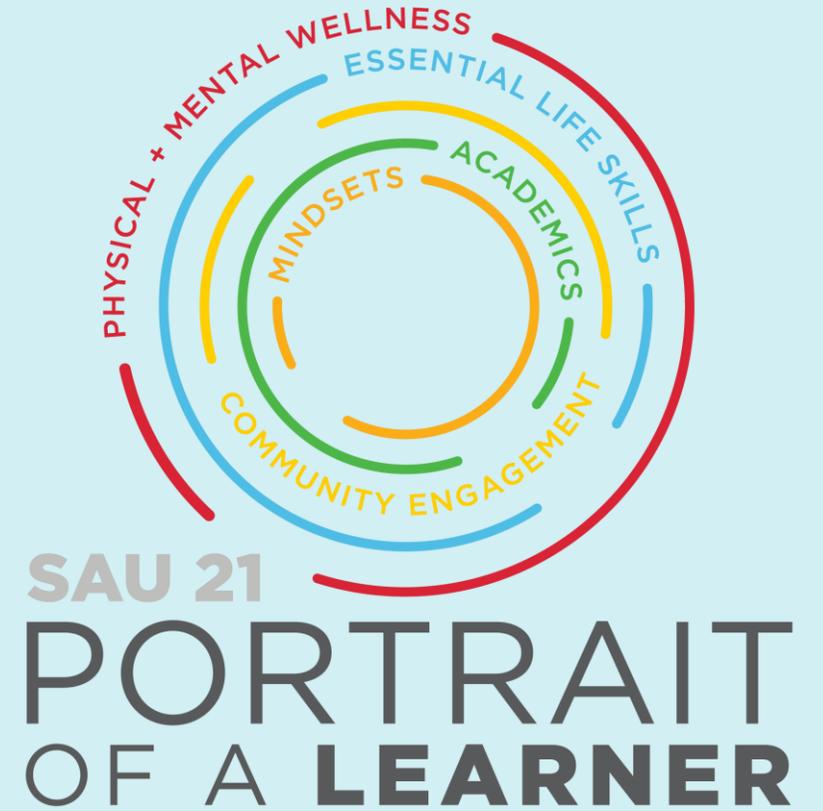
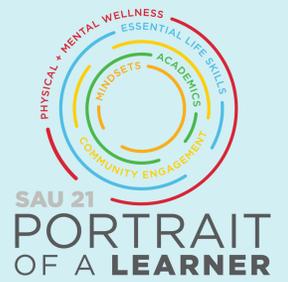


Seabrook School District Proposed FY27 Operating Budget



Article 01



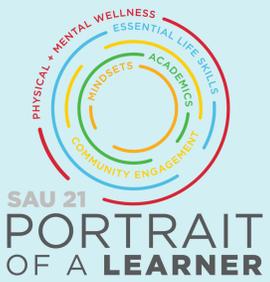
The average cost-per-pupil for the preceding year as calculated in accordance with RSA 189:75, I(a) is \$30,121.77. Seabrook ELA (English Language Arts Proficiency: 44% (state proficiency: 55%); Seabrook Math Proficiency: 34% (state proficiency: 42%); Seabrook Science Proficiency: 30% (state proficiency: 38%). Shall the School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$19,207,158? Should this article be defeated, the default budget shall be \$19,040,759, which is the same as last year, with certain adjustments required by previous action of the School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.)

Note: Warrant Article #1 (operating budget) does not include appropriations in any other warrant articles.

The School Board and the Budget Committee recommend this appropriation. (Majority vote required.) (Should this article be approved, it is estimated it will constitute \$4.3410 per thousand of the tax rate.)



Vision



The proposed FY 2026-27 operating budget reflects a commitment to actively engage all learners in developmentally appropriate, research-based instruction, in a safe and nurturing environment, one that instills character development and creates a foundation for lifelong learning.



Priorities



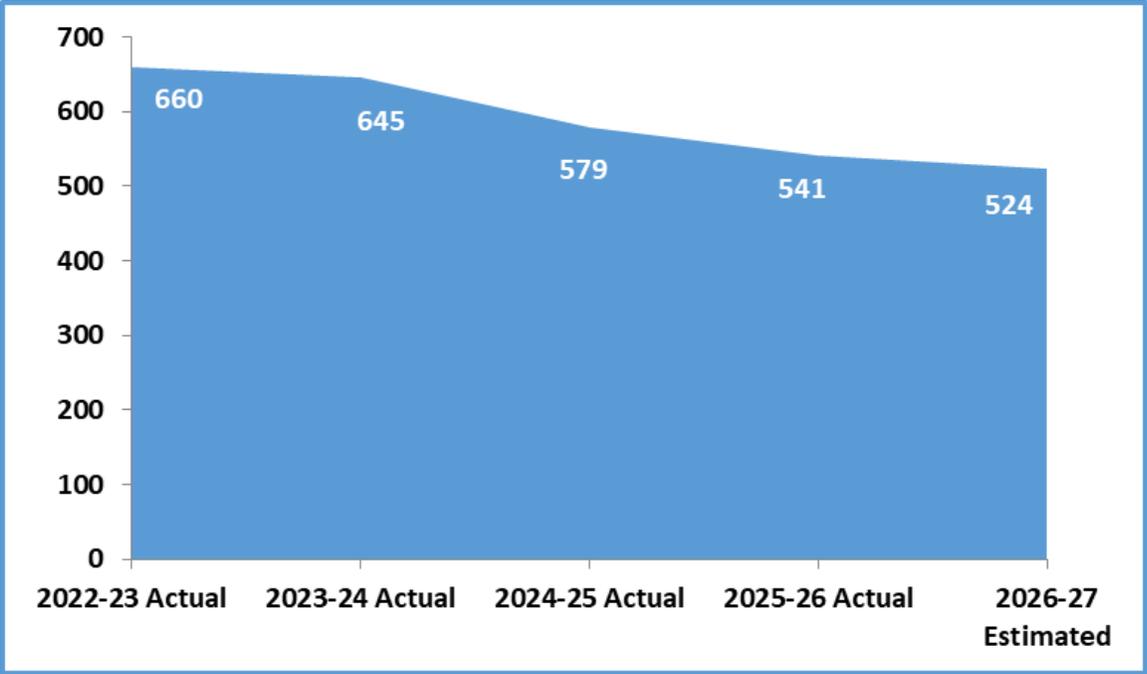
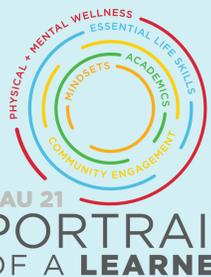
SAU 21
PORTRAIT
OF A LEARNER

The Seabrook School District FY27 proposed operating budget provides funding and resource allocation that enhances academic programs to support all students. The budget was established to align with the SAU 21 Portrait of a Learner plan and Seabrook’s school improvement plan, both of which incorporates SSD’s core values, beliefs, and learning expectations.

The FY27 budget supports the following five core guiding priorities: academics, mindsets, essential life skills, physical and mental well-being, and community engagement.



Enrollment



We anticipate a reduction in enrollment with a projection of 524 students at the Seabrook School District in 2026-27.



Cost of Living Adjustment



SAU 21
PORTRAIT
OF A LEARNER



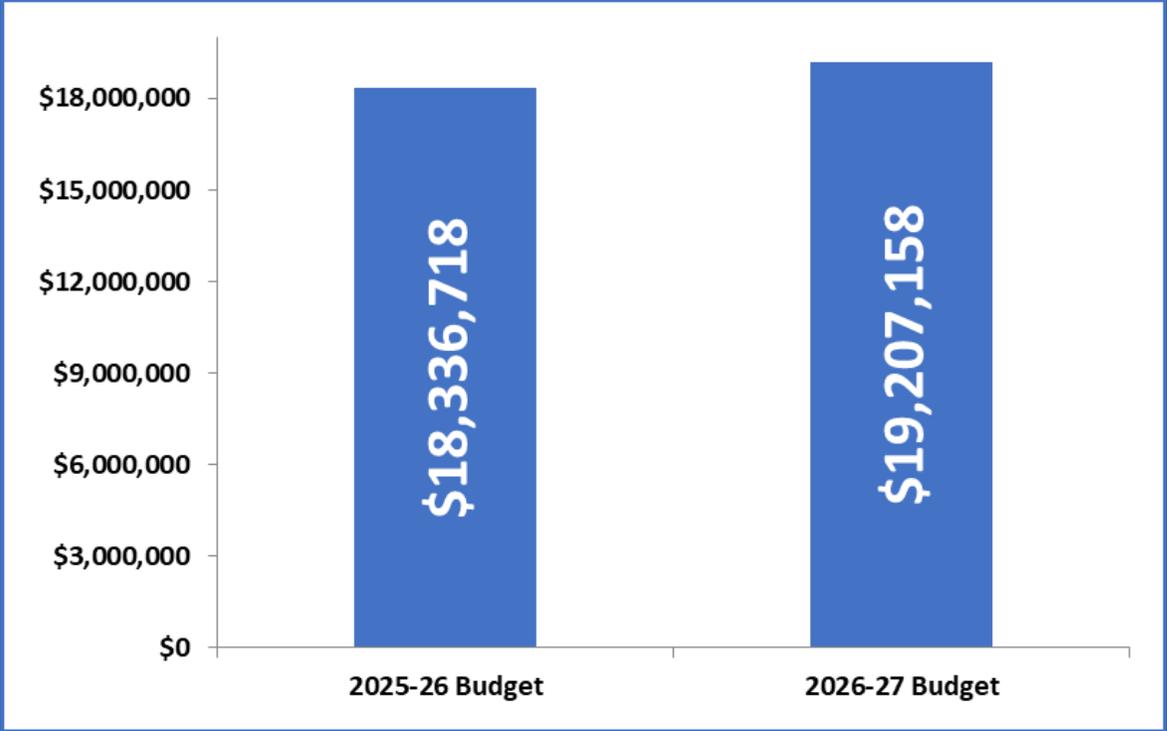
Embedded in the Seabrook School District operating budget is a cost-of-living adjustment (COLA) for all non-union staff. The administration recommends an SAU-wide COLA based on documented inflation, benchmarked to the Consumer Price Index (CPI) for the Portsmouth region, which rose 3.2% from July 2024 to July 2025. Using this consistent, region-specific index ensures equity across districts. Therefore, the administration recommends a 3.2% SAU-wide COLA for the 2026-27 school year.



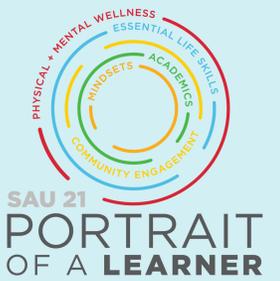
Proposed FY27 Budget



- **Proposed Operating Budget: \$19,207,158**
- **Year-over-Year Change: +4.75%**
from FY 2025–26 budget of \$18,336,718
- **Comparison to Default Budget:**
Proposed budget is **\$166,400 higher** than the **default budget of \$19,040,759**



Budget Drivers

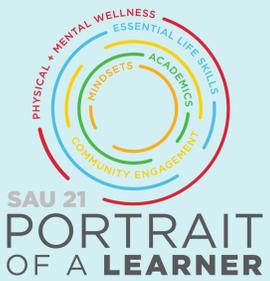


The following budget drivers resulted in increases to the Seabrook School District operating budget:

- **Default Budget** – All increases are amplified, due to the current FY26 budget failure at ballot, resulting in under-budgeting by -\$297,871. The district has functioned under a default budget four times since 2020 (FY20, FY23, FY25, and FY26).
- **Salary Adjustments** – Contractual obligations for SEA and SESPA union members as well as non-union staff, including cost-of-living adjustments (COLA) and step increases.
- **Health Insurance** – Increase in expenditures as a result of employee plan election changes.
- **Cost Escalation** – Inflationary increases across multiple operational accounts, including instructional supplies and materials, textbooks, software, contracted services, utilities, and facilities operations.
- **Special Education** – Increase in special education costs based on student need.



Budget Drivers

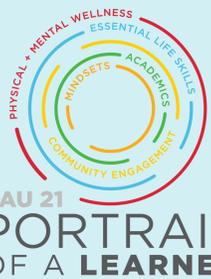


The following budget drivers resulted in reductions to the Seabrook School District operating budget:

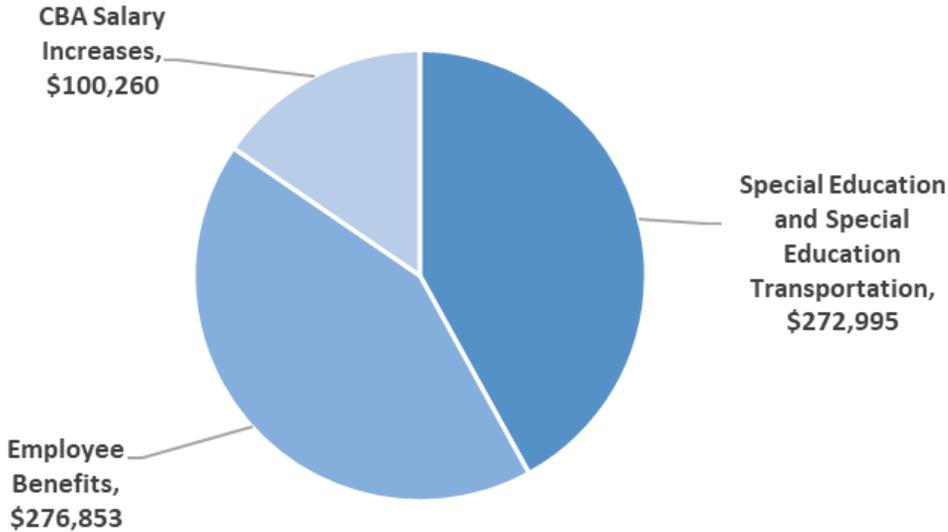
- **Personnel** – Plan to fund 2.0 FTE special education positions in separate warrant article and utilizing special education expendable trust fund.
- **Contracted Services** – Reduction in ESOL services based on decrease in student needs.
- **General reductions** – Prioritized departmental requests on all discretionary accounts to reduce costs.



Budget Drivers



Budget Drivers: Increases



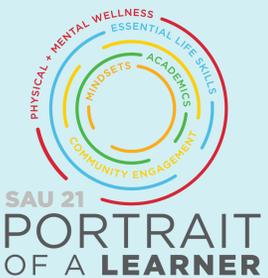
Three major budget drivers account for \$650,108 of the overall increase to the operating budget:

- 1) CBA salary increases
- 2) Special education and special education transportation
- 3) Employee benefits

All other budget areas combined reflect a net increase of 1.20%.



Revenue



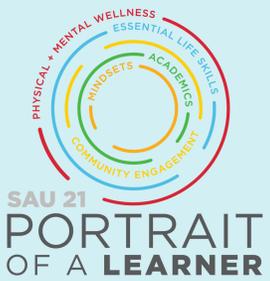
Recent changes to New Hampshire law expanded eligibility for Education Freedom Accounts (EFAs), resulting in state adequacy funding being provided for additional eligible students, many of whom were already educated outside the public school system.

The table below shows the estimated increase in state adequacy funding associated with Seabrook students who now qualify for EFAs following the expansion.

	Pre law change: March 2025	Post law change: December 2025
# of Seabrook Students receiving an EFA	6	24
Base Adequacy Aid (not including differentials)	\$4,266	\$4,351
Total adequacy funds going to Seabrook EFAs	\$25,596	\$104,424



Budget in Detail



GENERAL EDUCATION

Budget: \$5,086,425

Increase: +\$107,658 (+2.16%)

The increase in General Education reflects the salary cost of living adjustment and step increases per the teacher and educational associate CBAs. Decreases to ESOL contracted services based on student need and a reduction in repair/maintenance, supplies, and equipment accounts helped offset the overall increase.

SPECIAL EDUCATION

Budget: \$3,535,230

Increase: +\$54,205 (+1.56%)

The Special Education budget reflects increases in our out-of-district tuition account, the addition of a 1.0 FTE educational associate, and contractual salary adjustments. These increases are offset by shifting 2.0 FTE RBT positions to the IDEA grant, moving a 1.0 FTE special education position to a warrant article, funding a 1.0 FTE special education teacher to the expendable trust, reducing professional service costs, and anticipating lower legal expenditures. Special education costs are driven by the services required under students' Individualized Education Programs (IEPs).



Budget in Detail



SAU 21
PORTRAIT
OF A LEARNER

STUDENT ACTIVITIES

Budget: \$80,715

Increase: +\$2,852 (+3.66%)

The increase in Student Activities include increases forecast for supplies, salary, and dues & fees accounts.

SUMMER SCHOOL

Budget: \$1

Increase: +\$0 (+0.00%)

The Summer School account is kept open for potential future need.



Budget in Detail



SAU 21
PORTRAIT
OF A LEARNER

GUIDANCE

Budget: \$186,360

Increase: +\$7,422 (+4.15%)

The increase in Guidance includes contractual salary increases and steps.

HEALTH

Budget: \$174,300

Increase: +\$5,354 (+3.17%)

The increase in Health Services reflects the salary cost of living adjustment and replenishment of supplies.



Budget in Detail



SPEECH

Budget: \$236,849

Increase: +\$10,204 (+4.50%)

The increase in Speech Services is based on the salary cost of living adjustment and steps.

OTHER STUDENT SUPPORT

Budget: \$1

Increase: +\$0 (+0.00%)

The Other Student Support account is kept open for potential future need.



Budget in Detail



IMPROVEMENT OF INSTRUCTION

Budget: \$154,219

Decrease: -\$2,987 (-1.90%)

The decrease in Improvement of Instruction reflects a reduction in testing costs and anticipated lower tuition reimbursement.

EDUCATIONAL MEDIA

Budget: \$221,375

Increase: +\$5,029 (+2.32%)

The increase in Educational Media is due contractual salary increases with level funding for supplies, books & print media.



SEABROOK



RAMS

Budget in Detail

TECHNOLOGY

Budget: \$363,112

Increase: +\$15,786 (+4.55%)

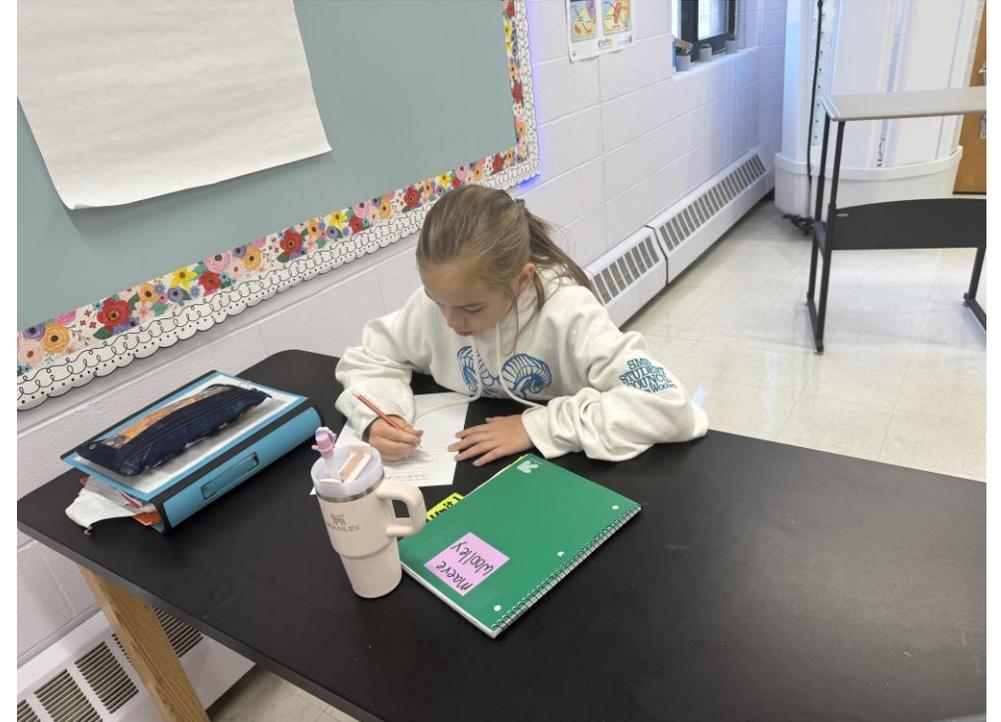
The Information Technology accounts align with the school technology replacement plan. The increase is based on salary and software increases, offset by a forecast for a reduction in workshops/seminars, information access fees, and equipment costs.

SUPPORT SERVICES

Budget: \$86,580

Increase: +\$0 (+0.00%)

The Support Services account reflects the school's contribution to School Resource Officer, language translator, 504 services, and student assistance program.



Budget in Detail



SAU 21
PORTRAIT
OF A LEARNER

BOARD OF EDUCATION

Budget: \$73,973

Increase: +\$12,083 (+19.52%)

The increase in the Board of Education account is primarily due to an increase in the legal account, in addition to slight increases in salaries and audit accounts. We expect a decrease in annual meeting and other expenses.

SAU SERVICES

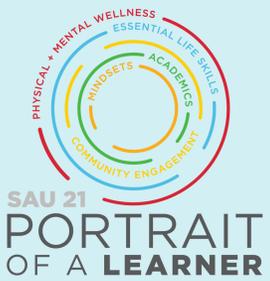
Budget: \$699,974

Increase: +\$43,877 (+6.69%)

The increase in SAU services reflects the SAU central office budget allocation. The SAU 21 model provides an aligned, high functioning structure that utilizes economy of scale, operational efficiencies, and shared personnel – to provide cost, performance, and efficiency benefits to each individual district; while embracing individual school district identity and autonomy.



Budget in Detail



SCHOOL ADMINISTRATION

Budget: \$741,393

Increase: +\$30,507 (+4.29%)

The increase in the School Administration account reflects salary and workshop/seminar increases, and some additional summer administrative support for residency verification.

BUILDINGS

Budget: \$970,007

Increase: +\$31,327 (+3.34%)

The Buildings budget aligns with the facilities plan and continues to be affected by price inflation for facilities-related expenditures with increases to insurance, supplies, electricity, salaries, heating fuels, and equipment.



Budget in Detail



GROUNDS

Budget: \$67,914

Increase: +\$10,400 (+18.08%)

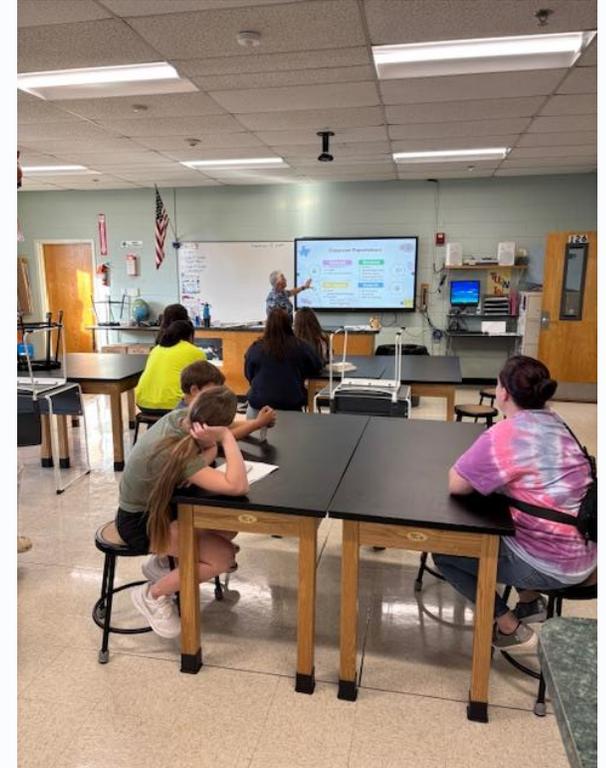
The increase in grounds reflects cost escalation for grounds maintenance and supplies, and an increased need for parking lot and sidewalk asphalt repairs.

VEHICLE EXPENSES

Budget: \$3,200

Increase: +\$0 (+0.00%)

The vehicles budget is essentially level-funded with expected vehicle repair and maintenance to remain static.



Budget in Detail



TRANSPORTATION

Budget: \$1,393,021

Increase: +\$261,026 (+23.06%)

The increase in transportation is primarily due to special education transportation, based on student need for out of district transportation. The remainder of the budget reflects year 3 of the 5-year contract with First Student to supply general education, athletic, field trip, and other transportation services.

EMPLOYEE BENEFITS

Budget: \$4,701,398

Increase: +\$276,853 (+6.26%)

The increase in employee benefits is primarily due to health insurance plan elections due to staff changes as well as variable increases to other employee benefits based on salary adjustments.

DEBT SERVICE

Budget: \$0

Increase: +\$0 (+0.00%)

There are currently no bond payments.



Budget in Detail

INTERFUND TRANSFER

Budget: \$20,000

Increase: +\$18,000 (+900.00%)

The Interfund Transfer reflects a transfer from the General Fund to the Food Service Fund to cover any food service budget deficit.

FOOD SERVICE

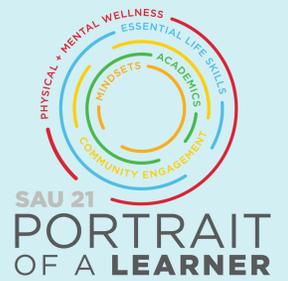
Budget: \$411,112

Decrease: -\$19,155 (-4.45%)

The decrease in the Food Service fund includes the reduction of a 5.5 hour position to a 3.25 hour position based on a reduction in participation levels. Food and supplies inflation continue to create challenges for the program.



Default Budget



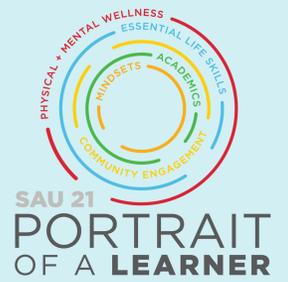
Default Budget: \$19,040,759

(-\$166,400 less than the proposed operating budget of \$19,207,158)

The amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget and by salaries and benefits of positions that have been eliminated in the proposed budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, and eliminated positions shall not include vacant positions under recruitment or positions redefined in the proposed operating budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision. In calculating the default budget amount, the governing body shall follow the statutory formula which may result in a higher or lower amount than the proposed operating budget.



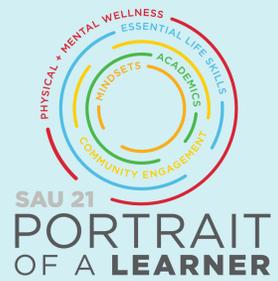
Article 02



To see if the School District will vote to raise and appropriate the sum of \$125,807 for the salary and benefits for a Special Education Teacher to serve the Seabrook School District. (Majority vote required) The School Board and the Budget Committee recommend this appropriation. (Should this article be approved, it is estimated it will constitute \$0.0284 per thousand of the tax rate.)



Article 02



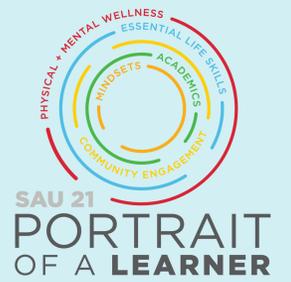
Special Education Teacher Warrant Article: \$125,807 (via raise and appropriation)

The School Board proposes the issuance of a warrant article to raise and appropriate \$125,807 to fund the replacement a 1.0 FTE Special Education Teacher, currently funded via the IDEA federal grant.

This is a current special education position that is necessary to provide specialized instruction to our students with special needs. We are required to provide these services per the students' individualized education program (IEP) in accordance with state and federal law.



Article 03



To see if the School District will vote to raise and appropriate the sum of \$192,100 for the replacement of two boilers in the Seabrook Middle School? This project is part of the facility plan adopted by the school board. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is complete or June 30, 2029, whichever is earlier. The School Board and the Budget Committee recommend this appropriation. (Majority vote required.) (Should this article be approved, it is estimated it will constitute \$0.0434 per thousand of the tax rate.)



Article 02

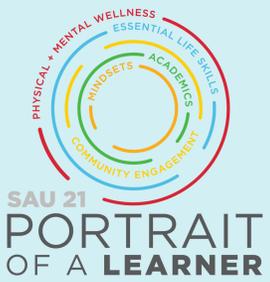


Boiler Replacement Warrant Article: \$192,100 (via raise and appropriation)

The School Board proposes the issuance of a warrant article to raise and appropriate \$192,100 to fund the replacement of two middle school boilers.

This project is part of the district's established five-year Capital Improvement Plan (CIP). The boilers are reaching the end of their useful life, and we are incurring annual repair and maintenance costs to keep them operational. Two other boilers of the same age and model failed unexpectedly within the past year, underscoring the need for timely replacement.

Article 04



To see if the School District will vote to raise and appropriate the sum of \$54,000 to fund the removal of two obsolete oil tanks? This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is complete or June 30, 2029, whichever is earlier. The School Board and the Budget Committee recommend this appropriation. (Majority vote required.) (Should this article be approved, it is estimated it will constitute \$0.0122 per thousand of the tax rate.)



Article 04

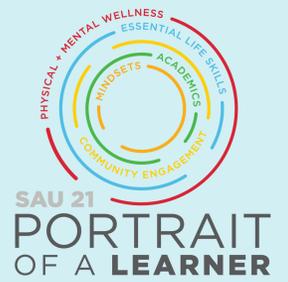


Oil Tanks Removal Warrant Article: \$54,000 (via raise and appropriation)

The School Board proposes issuance of a warrant article to raise and appropriate \$54,000 to fund the removal of two obsolete oil tanks.

This project is part of the district's established five-year Capital Improvement Plan (CIP). After a recent inspection identified a failure in the monitoring alarm system, the tanks were placed into temporary closure. With a three-year window before the next required state re-inspection, it is both prudent and cost-effective to complete the removal now and avoid potential additional expenses or compliance issues in the future.

Article 05



To see if the School District will vote to authorize the school board to enter into five year lease agreement in the amount of \$60,000 for the purpose of replacing the 2010 pickup truck and plow and to raise and appropriate the sum of \$15,000 for the first year's payments. This lease agreement contains an escape clause and \$1.00 buyout. (Majority vote required) The School Board and the Budget Committee recommend this appropriation. (Should this article be approved, it is estimated it will constitute \$0.0034 per thousand of the tax rate.)



Article 05

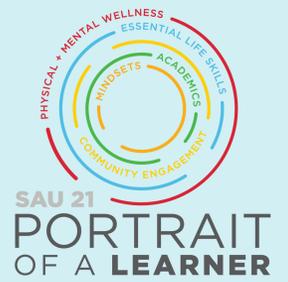


Truck Replacement Warrant Article: \$15,000 (via raise and appropriation)

The board proposes the issuance of a warrant article to raise and appropriate \$15,000 to fund the replacement of the school's pickup truck.

This vehicle is essential for daily facilities operations, including trash transport, grounds maintenance, and athletic field upkeep. The current truck, a 2010 model, has reached the end of its useful life and now requires significant annual repairs to remain operational. This warrant article represents the first year of a five-year lease payment for the replacement vehicle.

Article 06



To see if the School District will vote to raise and appropriate the sum of \$50,000 to be added to the existing Building Maintenance Expendable Trust Fund, with up to \$50,000 to be funded from the June 30, 2026 unassigned fund balance available for transfer on July 1, 2026? No additional amount to be raised from taxation. (Majority vote required.) The School Board and the Budget Committee recommend this appropriation.



Article 06



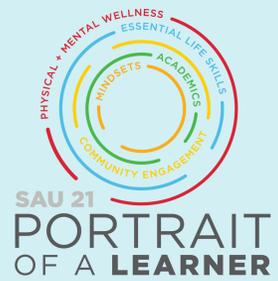
Building Maintenance Expendable Trust Fund: \$50,000 (via unreserved fund balance)

The School Board proposes funding the Building Maintenance expendable trust with \$50,000, utilizing unreserved fund balance, for the March 2026 ballot.

The balance of the building maintenance expendable trust is low due to two withdrawals to fund two unexpected boiler replacements. The intent is to re-build the balance of the trust fund to safeguard the school district against potential unanticipated building needs.

Important Note: Funding for the Building Maintenance Expendable Trust comes from any potential available year-end fund balance – not raised via additional taxation.

Article 07



To see if the School District will vote to raise and appropriate the sum of \$50,000 to be added to the existing Special Education Expendable Trust Fund? (Majority vote required.) The School Board and the Budget Committee recommend this appropriation. (Should this article be approved it is estimated it will constitute \$0.0113 per thousand of the tax rate.)



Article 07

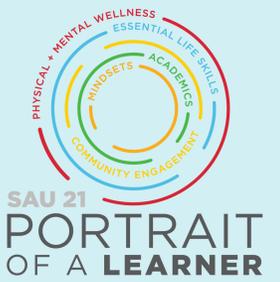


Special Education Expendable Trust Fund: \$50,000 (via raise and appropriation)

The School Board proposes funding the Special Education expendable trust with \$50,000 for the March 2026 ballot.

The Special Education Expendable Trust was established for the purpose of funding unanticipated special education costs. As such, it is beneficial to replenish the Special Education Expendable Trust to safeguard and mitigate future unexpected costs.

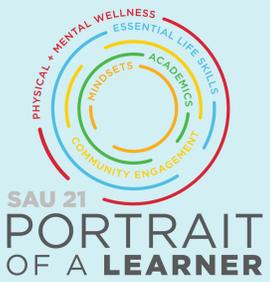
Article 08



To see if the School District will vote to raise and appropriate the sum of \$26,092 to provide child benefit services, in accordance with RSA 189:49, for students who are residents of the Seabrook School District and attend Sacred Heart School located in Hampton, New Hampshire. CITIZEN'S PETITION by 25 or more registered voters of the Town of Seabrook. (Majority vote required.) The School Board and the Budget Committee recommend this appropriation. (Should this article be approved, it is estimated it will constitute \$0.0059 per thousand of the tax rate.)



Article 08

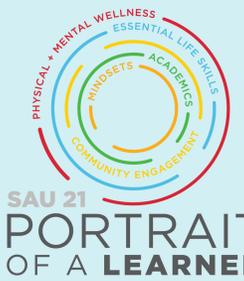


Child Benefit Services Citizens Petition Article: \$26,092 (via raise and appropriation)

The Sacred Heart School, a Catholic school located in Hampton, NH submitted a citizens petition article in the amount of \$26,092 for Seabrook residents to fund the purchase of technology, supplies, and books for twenty two (22) Seabrook students who attend the school.



Thank you



Thank you to the school board, budget committee, teachers, parents, students, staff, and community for the outstanding support of the Seabrook School District!

