

80 Wethersfield Drive
Northfield NH 03276
March 25, 2026

To the House Education Policy and Administration Committee:

I am writing in opposition to SB101 (and its companion bill HB751), regarding open enrollment. While I am not opposed to some form of open enrollment to ensure that all students in our state receive the best education possible, this bill would not result in that outcome.

I currently serve on the Winnisquam Regional School Board, our board authorized me and approved the attached letter related to HB751 to send to the governor's office. It contains relevant information related to SB101 as they are very similar. A warrant article limiting to zero any students leaving the district under the current open enrollment system was overwhelmingly approved on a voice vote at our district meeting on the 21st of this month. As part of the discussion, the alternative open enrollment system discussed in the attached letter was discussed.

Also as noted in the attached, there is an open letter discussing these bills that has been signed by over 600 school board and superintendents. I am in full support of the contents of this letter (missed the cut off to sign it otherwise I would have), but will not incorporate it here as I believe it to be well circulated and available.

The rest of this testimony is personal as a certified public accountant with over 10 years of school budget experience, and 30 overall, a taxpayer and parent of three children in our public school system.

In addition, the issues in the attached letter related to special education costs, it has also been determined that schools with a career and technical education center (CTE), such as Winnisquam Regional, have the costs of that center in their high school costs and total average costs. However, the number of students used to calculate the average cost per student excludes the students that attend the CTE center. The result is an inflated the cost per student cost. The CTE is in the numerator, but the related students are not in the denominator of the calculation. This will create a barrier to a sending parent to a school with a CTE and an even more inflated costs related to a student transferring out.

The other issue with the calculation is that the Department of Education uses average daily membership in attendance in their per student average cost versus enrolled students. As a CPA

with over 20 years of experience working with private schools, any type of average cost is determined uses enrolled students, not in attendance. There is a finite number of seats in a class and a student's seat must be kept for them regardless if they are in that day. This will also inflate the cost per student for all calculations, but more in communities with higher transience which will generally lower income.

This bill has no adjustment for fixed costs, with previously noted experience, most of a school's costs are fixed or semi-fixed. The fixed are the buildings and general administrative staff. The semi-fixed costs are the teachers, as there are ranges in the numbers of students that a teacher can instruct in a class room. The true variable costs are minimal when we exclude special education costs, generally less than \$1,000. The current bill creates a windfall to a receiving district as a result and a strain on a sending district as the overall costs will not change in either when small groups of students move from one district to another. Having just gone through our budget, we go through our lines very carefully and only budget what is needed to operate the district and putting the uncertainty of the outs in particular would require a separate line to account for that cost, since any outgoing student would not impact the costs otherwise unless they are in large quantities. Our voters at district meeting understood that and it was a primary reason noted to rejecting the current system.

Most importantly of all, and this is noted in the open letter, these bills will only benefit students with parents that can transport the student to the other district. Without doing research, I believe it is safe to say that this will be higher income families – either the student has a car of their own or there is a non-working parent who can transport the student. We struggle getting certain populations of our students to even get them to come now with bussing available and this would not benefit them.

An alternative to this bill is discussed on my letter to the governor's office. Our Region 8 CTE districts have an agreement that allows students to transfer between the schools with limited funds changing hands. While not completely addressing the transportation issue, there are options as there is bussing between schools and CTE centers that can be used so that students could take wanted classes.

As a parent, I would like my students to remain with their friends and neighbors at their local public school. This bill does nothing in that regard other than create budget uncertainty. Focus should be on making all local schools the best that they can be so that all residents in that community can benefit. Given transportation issues, this really can only be accomplished at the local school level.

I thank you for your consideration of this information and request to you vote no on this bill as written, but consider sending it to a study committee to see if something similar to our Region 8 agreement would benefit other communities.

Sincerely,

Lance Turgeon, CPA, CGMA

WINNISQUAM REGIONAL SCHOOL DISTRICT

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Dr. Shannon Bartlett
Superintendent of Schools

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Director of Student Services



Dr. Kathleen Riley
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February 21, 2026

Governor Kelly Ayotte
Office of Governor
State House
107 North Main Street
Concord, NH 03301

RE: HB751

Dear Governor Ayotte:

On behalf of the Winnisquam Region School District I am writing to express our opposition to HB 751 with regard to the open enrollment provisions. Should it reach your desk in its current form we request it be vetoed.

There are some significant concerns that are mentioned in an open letter that will not be repeated here, but are also valid concerns of our board. The financial implications are very significant to our district as it is 37% free and reduced with one of the three communities in the district at 49% compared to 26% for the state overall.

While it is hopefully clear that the financial model of using the RSA 189:75 as a basis for tuition has significant flaws, i.e. the sending school's costs will not go down by this amount since many costs are not variable, there is a significant additional issue with special education costs. The formula under RSA 189:75 includes the cost of special education in the average cost per student. This cost is much more student specific and is a variable cost. For a student that transfers to another district that does not receive services, the receiving school would be paid for services that are not provided since they are included. For Winnisquam our special education costs divided by total students is over \$6,000. In the case of a student that has special education services the sending district not only has to pay that overall average cost under HB751 it also has to pay the direct costs incurred by the receiving district. The receiving district will get paid twice for the same service (although the base amount in the tuition will generally be less than the actual costs). At the very least, special education costs need to be removed from any average cost calculation or the receiving school has to work within that average cost that is included in the base cost under RSA 189:75. The latter of these two would most likely not be acceptable to a receiving school given the variability of those costs.

Also related to special education, our district has invested in additional oversight positions to help control costs, however, under this open enrollment model that oversight would be lost. This could and most likely would result in additional costs to the local tax payers that is avoidable.

The proponents of the open enrollment model will help improve student outcomes as they will have more choice and could find a school that best fits their needs. We are not in disagreement that each public school will have its strengths and weaknesses, however, this open enrollment model as outlined in HB751 is not necessary to accomplish this.

The districts in our career and technical center region reached an agreement that was approved by all of the school boards to allow students to transfer within the district to take certain classes or be a full-time student, as space allows. There is no money exchanged between the districts except for additional supplies or similar costs (for example a chemistry class that uses more expensive supplies). There is also the opportunity to use transportation for CTE students for other students that wish to take classes at another school which would eliminate the barrier that is in HB715 that the student or parent provide transportation. We continue to explore using virtual learning and using remote teachers (i.e. if a district does not have a French teacher, that a video with a proctor could be at one of the other schools). These are methods that provide opportunities to all students with little or no local tax impact.

Should a study approach to open enrollment be taken instead of HB751 we would certainly be willing to share more information on this regional agreement as a possible way to address a possible enrollment model that would be cost effective and provide opportunities to all students.

Thank you in advance for your consideration on this matter, should you have any questions please do not hesitate to contact us or our district superintendent, Dr. Shannon Bartlett.

Sincerely,

A handwritten signature in cursive script that reads "Lance Turgeon".

Lance Turgeon, CPA, CGMA
On behalf of Winnisquam Regional School District