



Fiscal Year 2023 – 2024 School Board Proposed Budget

Allenstown School District

Municipal Budget Committee– 12/10/2022

ASD School Board

- ▶ Jody Moore – Chair
- ▶ Kris Bellerose – Vice Chair
- ▶ Crystal Venegas
- ▶ Kelsey Menelaus Charest
- ▶ Lance Thebodeau

Warrant Article 1 – Operating Budget

- I. Shall the Allenstown School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant article 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 **(\$12,688,082)**? Should this article be defeated, the operating budget shall be **(\$12,576,318)** which is the same as last year, with certain adjustments required by previous action of the Allenstown 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.

Warrant Article 2 – Capital Reserve Trust Fund

II. Special Education Trust Fund

Shall the Allentown School District vote to raise and appropriate the sum of **(\$50,000)** to be added to the Special Education General Expendable Trust Fund previously established, with such amount to be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023. **(NO AMOUNT WILL BE RAISED FROM FY 2023/24 TAXATION)**

Warrant Article 3 – Capital Reserve Trust Fund

III. School Building Maintenance Trust Fund

Shall the Allentown School District vote to raise and appropriate the sum of **(\$25,000)** to be added to the School Building Maintenance General Expendable Trust Fund previously established, with such amount to be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023. **(NO AMOUNT WILL BE RAISED FROM FY 2023/24 TAXATION)**



Warrant Article 4 – Capital Reserve Trust Fund

IV. Technology Replacement Trust Fund

Shall the Allentown School District vote to raise and appropriate the sum of **(\$25,000)** to be added to the Technology Replacement General Expendable Trust Fund previously established, with such amount to be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023. **(NO AMOUNT WILL BE RAISED FROM FY 2023/24 TAXATION)**



School Board Proposed FY 2023-24 Budget

- ▶ Default FY 2023 – 24: **\$12,576,318**
 - **Default 23/24 Budget is a decrease of (\$111,764) or a (0.9%) decrease compared to the 23/24 Proposed Budget.**
- ▶ School Board Proposed FY 2023 - 24: **\$12,688,082**
 - **Proposed 23/24 Budget is an increase of \$444,133 or a 3.6% increase to the current 22/23 Voted Budget.**
- ▶ Current FY 2022 – 23 Voted: **\$12,243,949**

Default 23/24:	School Board Proposed 23/24:	Change from Default to Proposed:	FY 22/23 Voted:	Change from 22/23 to Proposed:
\$12,576,318	\$12,688,082	(\$111,764)	\$12,243,949	\$444,133

Allenstown Schools – Student Demographics

- Current **Number** of Allenstown Students Pre-K – 12 (up to age 21): **490**
- # of Students at AES – **205**
- # of students at ARD – **138**
- # of students at PA – **138**
- # of students at PA Alt Skills / Out of District Placements – **9**

▶ Current **Average Classroom Size** – ranges depending on grade:

Grade	Allenstown	State of NH *2021
Pre-K	10	Not available
Kindergarten	12	Not available
AES grades 1 – 4	18	17
ARD grades 5 – 8	17	17

Allenstown Schools – Special Education

- ▶ Federal law – students have a right to receive a Free Appropriate Public Education (FAPE) – Ages 3 – 21
- ▶ NH RSA 186-C:13 – All expenses incurred by a school district in administering the law in relation to education for children with disabilities in need of special education and related services **shall be paid by the school district where the child resides.**
- ▶ Special Education Needs: **Approximately 25% of our students have been identified as having special needs**
- ▶ Special Education Population – **120:**

AES (PreK - 4) = 50 students	ARD (5-8) = 34 students
Pembroke Academy = 27 students	Alternative/Out of District/Charter = 9 students

▶ SPED Actuals – 6 Year Trend:

YEAR	2017– 18	2018 – 19	2019 – 20	2020 – 21	2021 – 22	2022 – 23 *VOTED
SPED Actuals	\$2,801,881	\$3,071,322	\$3,291,853	\$2,683,903	\$2,986,635	\$3,233,911

▶ Total 2023 – 24 SPED Spend Proposed by SAU 53 Towns:

TOWN	Epsom	Deerfield	Chichester	Allenstown
2023-24 Proposed	\$3,305,592	\$4,088,720	\$1,373,769	\$3,168,859

School Budget – Commonly asked items

- ▶ Adds to staff – 2 Classroom Teachers – Kindergarten and 2nd Grade.
- ▶ Special Education expenses went down (\$65,052).
- ▶ Health Insurance increased by 7.8%. (Last year was 7.6% increase).
- ▶ Dental Insurance increased by 1.5%. (Last year was 1.5% decrease).
- ▶ Certified Pension rate is now 19.64%. Reminder that last year was year 2 of an increase from 17.8% to 21.02%.
- ▶ Tuition to Other Districts is going up from prior year by \$121,333.
 - Increase in # of Projected PA Students from 150 in FY23 to 154 in FY24.
 - PA Tuition Rate = \$14,910 (Last year's rate: \$14,316 – increase of \$594).
- ▶ Building Bond – \$811,234 – Feb/Aug payments Principal + Interest; 2.16% Interest Rate

School Budget – SAU Costs

- ▶ FY 23: \$247,682 FY 24: \$252,418 Increase of \$4,736.
 - Increase is due to the SAU FY23/24 Voted Budget is up 1.9%
- ▶ Shared services model – based on # of pupils in district.
 - 1/3 Superintendent
 - 1/5 Business Administrator
 - 1/5 Assistant Superintendent Student Services (SPED)
 - 1/5 Payroll Processing Department
 - 1/5 Curriculum Director

SAU53 Scope of Services for 2023/24

- 53 Personnel
- 800 School District Employees
- \$70M in combined SAU and School District Budgets
- 5 School Districts
- 3,000 Students
- \$1.1M total grant allocations
- 8 School Buildings
- 78 Court Involved Students
- 35-40 Legislative Changes impacting Policy
- 23 School Board Members
- 8 Collective Bargaining Units (Contracts)
- 151 Square Miles of all Districts



Allenstown Schools – Employee Info

Category	2021 - 22	2022 – 23
Administration	3	3
Regular Education Teachers (Includes 1.0 Tech Integration/Media Specialist; a 1.0 Reading Specialist; and a 1.0 English Language Learner/ELL teacher)	25	27
SPED Case Managers	7	7
SPED Para's	17	15
Regular Ed Para's (Part Time Employees)	2	2
Behavior Coach	1	1
Library Aide	1	1
Nurse	2	2
Guidance and School Psychologist	3	3
Title I (Grant Funded, Part Time Employees) – PreK Teacher and Asst; Interventionists; Family Engagement Professional; Temporary ESSER funded positions of: Social/Emotional Learning Teacher; 1 Behavior Coordinator; 1 Behavior Assistant	11	11
Speech Language Program	1	1
Speech Language Pathologist	1	1
Secretaries (Includes SPED)	4	4
Custodial (2 AES / 3 ARD- 1 FT; 2PT); Temporary part-time ESSER funded custodial position for COVID-19 cleaning	7	7
Cafeteria/Food Services	4	4
Technology Support Specialist	1	1
Crossing Guards (Part Time Employees)	2	2
TOTAL:	92	92

Comparative School Budgets – 2022 – 23

Town	Epsom	Deerfield	Chichester	Allenstown	Pembroke (K-8)
Voted 2022 – 23	\$12,988,265	\$16,270,438	\$6,856,411	\$12,243,949*	\$14,151,462
Total # of students supported in budget	556	690	295	490	648
Overall budget cost per pupil	\$23,360	\$23,580	\$23,242	\$24,988* <i>inflated due to budget contains \$489K for Bond Payment</i>	\$21,839



Allenstown Tax Rates

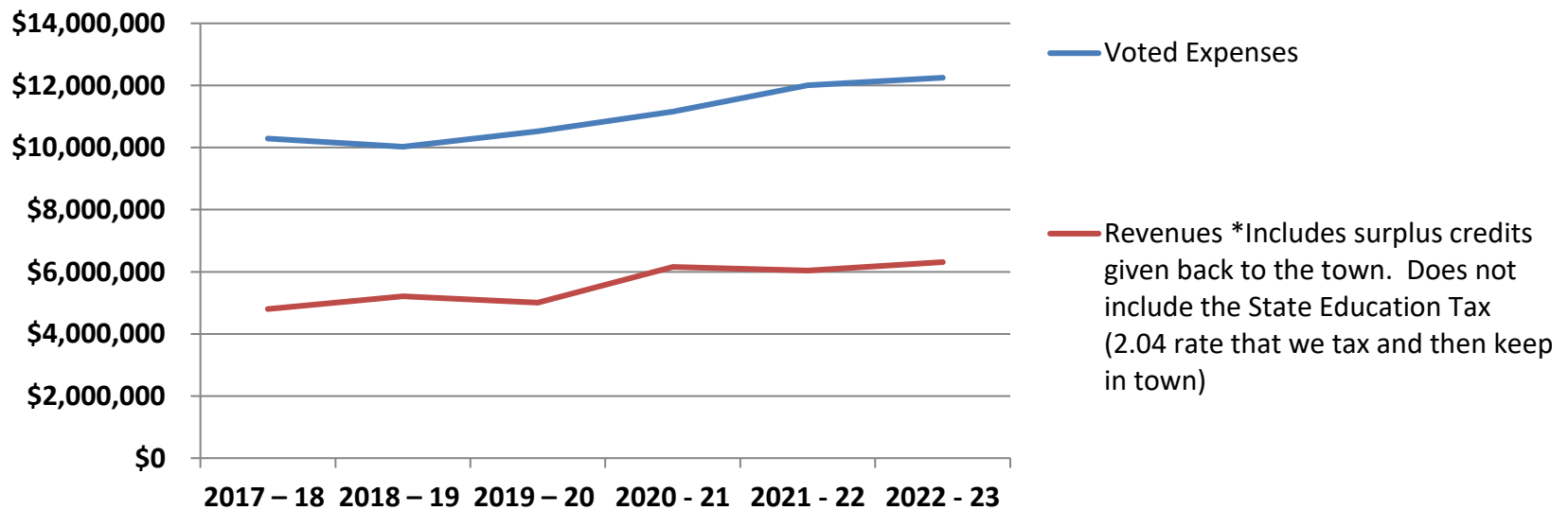
Year	Town Valuation	Dollar change	% change	Town Tax	County Tax	Total Town Portion	Dollar change	% change	Local Ed Tax	State Ed Tax	Total School Portion	Dollar change	% change	Total Tax Rate
2012	267,810,771	681,327	0.26%	\$9.30	\$2.51	\$11.81	1.15	10.79%	\$10.01	\$2.39	\$12.40	(6.24)	-33.48%	\$24.21
2013	246,917,483	(20,893,288)	-7.80%	\$10.35	\$2.62	\$12.97	1.16	9.82%	\$16.20	\$2.36	\$18.56	6.16	49.68%	\$31.53
2014	245,729,936	(1,187,547)	-0.48%	\$11.66	\$3.03	\$14.69	1.72	13.26%	\$16.81	\$2.28	\$19.09	0.53	2.86%	\$33.78
2015	239,742,244	(5,987,692)	-2.44%	\$11.31	\$3.01	\$14.32	(0.37)	-2.52%	\$16.03	\$2.48	\$18.51	(0.58)	-3.04%	\$32.83
2016	241,468,083	1,725,839	0.72%	\$11.36	\$2.99	\$14.35	0.03	0.21%	\$17.07	\$2.44	\$19.51	1.00	5.40%	\$33.86
2017	280,398,573	38,930,490	16.12%	\$10.04	\$2.74	\$12.78	(1.57)	-10.94%	\$17.25	\$2.08	\$19.33	(0.18)	-0.92%	\$32.11
2018	283,161,071	2,762,498	0.99%	\$10.12	\$2.74	\$12.86	0.08	0.63%	\$15.19	\$2.10	\$17.29	(2.04)	-10.55%	\$30.15
2019	286,571,896	3,410,825	1.20%	\$9.68	\$2.79	\$12.47	(0.39)	-3.03%	\$16.54	\$2.09	\$18.63	1.34	7.75%	\$31.10
2020	290,837,887	4,265,991	1.49%	\$9.62	\$2.76	\$12.38	(0.09)	-0.72%	\$14.89	\$2.03	\$16.92	(1.71)	-9.18%	\$29.30
2021	292,809,330	1,971,443	0.68%	\$8.55	\$2.85	\$11.40	(0.98)	-0.08%	\$18.06	\$2.04	\$20.10	3.18	18.8%	\$31.50
2022														

➤ The school is approximately 64% of total tax rate.

Allenstown School Voted Expenses – Trend

Allenstown School Revenues - Trend

YEAR	2017 – 18	2018 – 19	2019 – 20	2020 - 21	2021 - 22	2022 - 23
Voted Expenses	\$10,286,644	\$10,021,355	\$10,525,548	\$11,159,498	\$12,007,385	\$12,243,949
Revenues *Includes surplus credits given back to the town. Does not include the State Education Tax (2.04 rate that we tax and then keep in town)	\$4,805,987	\$5,206,368	\$5,010,032	\$6,160,332	\$6,042,142	\$6,311,806



Allenstown School Revenues Trend – Revenue Funding Sources

YEAR	2018 – 19	2019 – 20	2020 – 21	2021 – 22	2022 – 23
Total Revenues *Includes surplus credits given back to the town. Does Not Include State Education Tax (2.03 tax rate)	\$5,206,368	\$5,010,032	\$6,160,332	\$6,042,142	\$6,311,806
State Adequacy Grant *Includes Stabilization Grant	\$3,734,607	\$4,069,419	\$4,833,526	\$4,342,764	\$4,399,537
Catastrophic Aid	\$167,446	\$320,478	\$336,752	\$290,734	\$193,146
Federal Source - Child Nutrition	\$90,950	\$70,336	\$161,347	\$271,697	\$121,590
Federal Source – Grants ECIA Ch. I & II; 94:142 Consolidation Grant	\$334,822	\$320,043	\$93,288	\$576,049	\$488,528
Federal Source - Medicaid	\$132,321	\$14,981	\$41,458	\$60,918	\$50,000
Local Revenue – Other Homeless Transportation; Rental; Misc; Transfer to Food; School Lunch Sales	\$323,863	\$164,775	\$510,902	\$66,659	\$170,681
School Surplus – Returned back to offset taxes	\$422,359	\$50,000 (Retainage)	\$183,059	\$433,321	\$888,323

State of NH's "Adequate Education" Funding

FY 22/23 Voted Budget - \$12,243,949

(\$9,825,828)

State Adequacy Cost of Education - \$2,418,121

- Remove 14 Teachers
- Remove 1 Nurse
- Remove both Guidance Counselors
- Remove Technology Support Personnel
- Reduce Library Aid to a .50 FTE
- Remove Asst Principal
- Remove 2 Secretaries
- Remove 3 Facilities Personnel leaving only 1
- Remove both Crossing Guards
- Remove all Substitutes Salaries
- Remove 2 SPED Specialist/Pathologist
- Reduce SPED Language to a .50 FTE
- Eliminate 2 SPED Paraprofessionals

- Remove all SPED Contracted Services and SPED Appraisal Services
- Remove all SPED Out of District
- Remove all supplies; all educational materials; all art/music/PE equipment
- Remove all Chromebook Technology
- Remove all Co-Curricular Clubs; Field Trips
- Remove all SB Fees; all NHSBA Fees
- Remove Auditors and Attorneys Fees
- Remove all Busing & all SPED Transportation
- Remove SAU 53 Costs
- Remove PA Tuition
- Remove Building Bond

11 Teachers
6.5 SPED Teachers
15 Paraprofessionals
1 Nurse
.5 Library Aid
1 Custodian
1 School Secretary
.5 SPED Coordinator
1 Principal