



Fiscal Year 2024 – 2025 School Board Proposed Budget

Allenstown School District

Municipal Budget Committee – 12/09/2023

ASD School Board

- ▶ Jody Moore – Chair
- ▶ Kelsey Menelaus Charest – Vice Chair
- ▶ Crystal Venegas
- ▶ April Campbell
- ▶ Kris Bellerose

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 **(\$13,658,612)**? Should this article be defeated, the operating budget shall be **(\$13,613,467)** 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 – Special Education Trust Fund

II. Special Education Trust Fund

Shall the Allentown School District vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (**\$75,000**) to be added to the Special Education General Expendable Trust Fund previously established, with such amount to be funded from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024. **(NO AMOUNT WILL BE RAISED FROM FY 2024/25 TAXATION)**

Warrant Article 3 – Technology Replacement Trust Fund

III. Technology Replacement Trust Fund

Shall the Allentown School District vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (**\$25,000**) to be added to the Technology Replacement Trust Fund previously established, with such amount to be funded from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024. **(NO AMOUNT WILL BE RAISED FROM FY 2024/25 TAXATION)**

Warrant Article 4 – High School Tuition Trust Fund

IV. High School Tuition Trust Fund

Shall the Allentown School District vote to raise and appropriate the sum of Thirty Thousand Dollars (**\$30,000**) to be added to the High School Tuition Trust Fund previously established, with such amount to be funded from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024. **(NO AMOUNT WILL BE RAISED FROM FY 2024/25 TAXATION)**



School Board Proposed FY 2024-25 Budget

- ▶ Default FY 2024 – 25: **\$13,613,467**
 - **Default 24/25 Budget is a decrease of (\$45,145) or a (0.33%) decrease compared to the 24/25 Proposed Budget.**
- ▶ School Board Proposed FY 2024 - 25: **\$13,658,612**
 - **Proposed 24/25 Budget is an increase of \$709,146 or a 5.5% increase to the current 23/24 Voted Budget.**
- ▶ Current FY 2023 – 24 Voted: **\$12,949,466**

Default 24/25:	School Board Proposed 24/25:	Change from Default to Proposed:	FY 23/24 Voted:	Change from 23/24 to Proposed:
\$13,613,467	\$13,658,612	(\$45,145)	\$12,949,466	\$709,146

Allenstown Schools – Student Demographics

- **Current Number** of Allenstown Students Pre-K – 12 (up to age 21): **487**
- # of Students at AES – **215**
- # of students at ARD – **128**
- # of students at PA – **144**

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

Grade	Allenstown	State of NH <small>*2023</small>
Pre-K	10	Not available
Kindergarten	13	Not available
AES grades 1 – 4	17	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 – **117:**

AES (PreK - 4) = 47 students	ARD (5-8) = 31 students
Pembroke Academy = 27 students	Alternative/Out of District/Charter = 12 students

➤ SPED Actuals – 6 Year Trend:

YEAR	2018 – 19	2019 – 20	2020 – 21	2021 – 22	2022 – 23	2023 – 24 *VOTED
SPED Actuals	\$3,071,322	\$3,291,853	\$2,683,903	\$2,986,635	\$2,884,595	\$3,207,134

➤ Total 2024 – 25 SPED Spend Proposed by SAU 53 Towns:

TOWN	Epsom	Deerfield	Chichester	Allenstown
2024-25 Proposed	\$4,021,539	\$5,312,169	\$1,698,530	\$3,621,134

School Budget – Commonly asked items

- ▶ Adds to staff – 2 Special Education Paraprofessionals – these are mandated in IEP's.
- ▶ Added a 0.5 FTE for Family & Consumer Sciences – repurposed from the Nurse FTE.
- ▶ Special Education expenses went up \$414,042. Last year saw a decrease of (\$65,052).
- ▶ Health Insurance rates increased by 6.6%. (Last year was 7.8% increase).
- ▶ Dental Insurance rates increased by 4.7%. (Last year was 1.5% decrease).
- ▶ Certified Pension rate is now 19.64%.
- ▶ Tuition to Other Districts is going up from prior year by \$141,710.
 - Increase in # of Projected PA Students from 156 in FY24 to 159 in FY25.
 - PA Tuition Rate = \$15,327 (Last year's rate: \$14,910 – increase of \$417).
- ▶ Building Bond – \$810,828 => Aug 2024 - \$200,514 + Feb 2025 - \$610,314; 2.16% Interest Rate



School Budget – SAU Costs

- ▶ FY 24: \$252,418 FY 25: \$282,101 Increase of \$29,683.
 - Increase is due to the SAU FY23/24 Voted Budget is up 11.75%
 - Change in SAU organization to add a Comptroller based on consultant review
- ▶ 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
 - 1/5 Technology Director

SAU53 Scope of Services for 2024/25

- 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	2022 – 23	2023 – 24
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)	27	28
SPED Case Managers	7	7
SPED Para's	15	17
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 Employees) – PreK Teacher and Asst; Interventionists; Family Engagement Professional; Social/Emotional Learning Teacher; 1 Behavior Coordinator; 1 Behavior Assistant	11	12
Speech Language Program	1	1
Speech Language Pathologist (1.0 FTE + 0.4 FTE)	1	2
Secretaries (Includes 0.75 FTE SPED)	4	4
Custodial (4 FT; 2PT)	7	6
Cafeteria/Food Services	4	5
Technology Support Specialist	1	1
Crossing Guards (Part Time Employees)	2	2
TOTAL:	92	97

Comparative School Budgets – Voted 2023 – 24

Town	Epsom	Deerfield	Chichester	Allenstown	Pembroke (K-8)
Voted 2023 – 24	\$13,436,551	\$16,746,611	\$7,578,258	\$12,949,466*	\$14,861,770
Total # of students supported in budget	535	666	273	487	649
Overall budget cost per pupil	\$25,115	\$25,145	\$27,759	\$26,590* <i>inflated due to budget contains \$811K for Bond Payment</i>	\$22,900

Allenstown Tax Rates

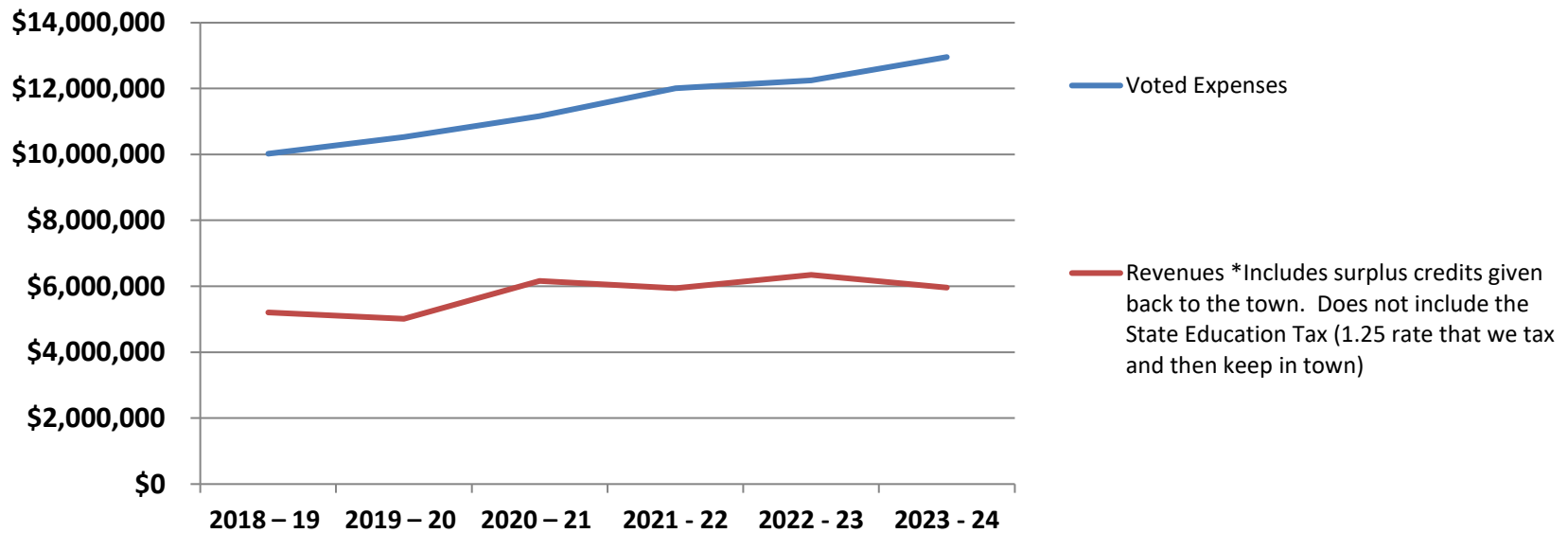
Year	Town Valuation	Dollar change	% change	Town Tax	County Tax	Total Non School Portion	Dollar change	% change	Local Ed Tax	State Ed Tax	Total School Portion	Dollar change	% change	Total Tax Rate
2013	246,917,483	(20,893,288)	-7.80%	\$10.35	\$2.62	\$12.97	1.16	9.82%	\$16.20	\$2.36	\$18.56	6.16	49.68%	\$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	506,478,481	213,669,151	73%	\$6.21	\$1.76	\$7.97	(\$3.43)	-30.0%	\$10.65	\$0.88	\$11.53	(8.57)	42.6%	\$19.50
2023	522,953,907	16,475,426	3.25%	\$6.34	\$1.67	\$8.01	0.04	0.05%	\$11.94	\$1.25	\$13.19	1.66	14.40%	\$21.20

➤ The school is ~ 60% of total tax rate.

Allenstown School Voted Expenses – Trend

Allenstown School Revenues - Trend

YEAR	2018 – 19	2019 – 20	2020 - 21	2021 - 22	2022 - 23	2023 - 24
Voted Expenses	\$10,021,355	\$10,525,548	\$11,159,498	\$12,007,385	\$12,243,949	\$12,949,466
Revenues *Includes surplus credits given back to the town. Does not include the State Education Tax (1.25 rate that we tax and then keep in town)	\$5,206,368	\$5,010,032	\$6,160,332	\$5,942,142	\$6,346,343	\$5,957,718



Allenstown School Revenues Trend – Revenue Funding Sources

YEAR	2019 – 20	2020 – 21	2021 – 22	2022 – 23	2023 – 24
Total Revenues *Includes surplus credits given back to the town. Does Not Include State Education Tax (1.25 tax rate)	\$5,010,032	\$6,160,332	\$5,942,142	\$6,346,343	\$5,957,718
State Adequacy Grant *Includes Stabilization Grant which is gone in 23/24	\$4,069,419	\$4,833,526	\$4,342,764	\$4,399,656	\$4,486,152
Catastrophic Aid	\$320,478	\$336,752	\$290,734	\$194,457	\$42,192
Federal Source - Child Nutrition	\$70,336	\$161,347	\$271,697	\$157,264	\$120,892
Federal Source – Grants ECIA Ch. I & II; 94:142 Consolidation Grant	\$320,043	\$93,288	\$576,049	\$377,694	\$449,447
Federal Source - Medicaid	\$14,981	\$41,458	\$60,918	\$107,909	\$65,000
Local Revenue – Other Homeless Transportation; Rental; Misc; Transfer to Food; School Lunch Sales	\$164,775	\$510,902	\$66,659	\$221,040	\$130,128
School Surplus – Returned back to offset taxes	\$50,000 (Retainage)	\$183,059	\$333,321	\$888,323	\$663,907