



# **Allenstown School Board**

## **Presentation - Dec 14<sup>th</sup> MBC**

# **Declining Revenue Impacts**

# Allenstown Schools – Facts to consider

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- ▶ 2 Schools:
  - Allenstown Elementary – 55 year old building
  - Armand R. Dupont – 63 (Gym) & 44 (School wing) year old building
- ▶ Current Number of Allenstown Students Pre-K – 12 (up to age 21): **542**
  - # of Students at AES – **212**
  - # of students at ARD – **162**
  - # of students at PA – **146**
  - # of students at PA Alt Skills / PACE / Out of District Placements – **22**
- ▶ Current Average Classroom Size – ranges depending on grade:

Grade	Allenstown	State of NH
Pre-K	10	Not available
Kindergarten	18	Not available
AES grades 1 – 4	18	18
ARD grades 5 – 8	21	21

# Allenstown Schools – Facts to consider - SPED

- ▶ 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 20% of our students have been identified as having special needs**
- ▶ Special Education Population – 114:

AES (PreK - 4) = 36 students	ARD (5-8) = 32 students
Pembroke Academy = 34 students	Alternative/Out of District/PACE = 12

- ▶ **Total 2018 – 19 SPED Spend budgeted: \$2,826,567**

YEAR	2013 – 14	2014 – 15	2015 – 16	2016 – 17	2017 – 18 *(budgeted)
<b>SPED Actuals</b>	\$2,844,500	\$2,762,232	\$2,853,337	\$2,539,871	\$2,744,848

# Comparative School Budgets – 2017 – 18

Town	Epsom	Deerfield	Chichester	Allenstown
<b>Voted 2017 – 18</b>	\$11,055,368	\$12,573,967	\$6,332,963	\$10,286,644
Total # of students supported in budget	616	692	327	550
Overall budget cost per pupil	\$17,947	\$18,170	\$19,367	\$18,703
2017 School Tax Rate (Local and State combined)	\$18.21	\$18.02	\$19.22	\$19.33



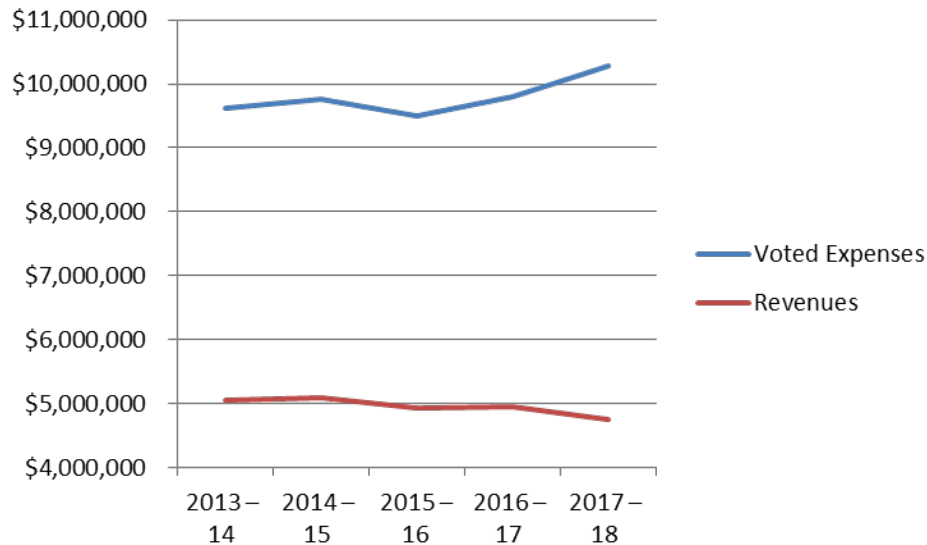
# Allenstown Tax Rates

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
2009	266,789,172			\$7.94	\$2.78	<b>\$10.72</b>			\$15.85	\$2.47	<b>\$18.32</b>			<b>\$29.04</b>
2010	265,982,984	(806,188)	-0.30%	\$7.61	\$2.65	<b>\$10.26</b>	(0.46)	-4.29%	\$14.62	\$2.50	<b>\$17.12</b>	(1.20)	-6.55%	<b>\$27.38</b>
2011	267,129,444	1,146,460	0.43%	\$7.93	\$2.73	<b>\$10.66</b>	0.40	3.90%	\$16.30	\$2.34	<b>\$18.64</b>	1.52	8.88%	<b>\$29.30</b>
2012	267,810,771	681,327	0.26%	\$9.30	\$2.51	<b>\$11.81</b>	1.15	10.79%	\$10.01	\$2.39	<b>\$12.40</b>	(6.24)	-33.48%	<b>\$24.21</b>
2013	246,917,483	(20,893,288)	-7.80%	\$10.35	\$2.62	<b>\$12.97</b>	1.16	9.82%	\$16.20	\$2.36	<b>\$18.56</b>	6.16	49.68%	<b>\$31.53</b>
2014	245,729,936	(1,187,547)	-0.48%	\$11.66	\$3.03	<b>\$14.69</b>	1.72	13.26%	\$16.81	\$2.28	<b>\$19.09</b>	0.53	2.86%	<b>\$33.78</b>
2015	239,742,244	(5,987,692)	-2.44%	\$11.31	\$3.01	<b>\$14.32</b>	(0.37)	-2.52%	\$16.03	\$2.48	<b>\$18.51</b>	(0.58)	-3.04%	<b>\$32.83</b>
2016	241,468,083	1,725,839	0.72%	\$11.36	\$2.99	<b>\$14.35</b>	0.03	0.21%	\$17.07	\$2.44	<b>\$19.51</b>	1.00	5.40%	<b>\$33.86</b>
2017	280,398,573	38,930,490	16.12%	\$10.04	\$2.74	<b>\$12.78</b>	(1.57)	-10.94%	\$17.25	\$2.08	<b>\$19.33</b>	(0.18)	-0.92%	<b>\$32.11</b>









- The school is approximately 60% of total tax rate.
- In the last 4 years, the school tax rate has not changed dramatically.
- In 2017, tax bills went up, yet the School Tax Rate went down.

# Allenstown School Voted Expenses - Trend

YEAR	2013 – 14	2014 – 15	2015 – 16	2016 – 17	2017 – 18
<b>Voted Expenses</b>	\$9,618,881	\$9,756,468	\$9,499,224	\$9,797,480	\$10,286,644
<b>Revenues</b> *Includes surplus credits given back to the town. Source: Allenstown Town Report	\$5,053,294	\$5,084,291	\$4,933,798	\$4,950,312	\$4,721,278



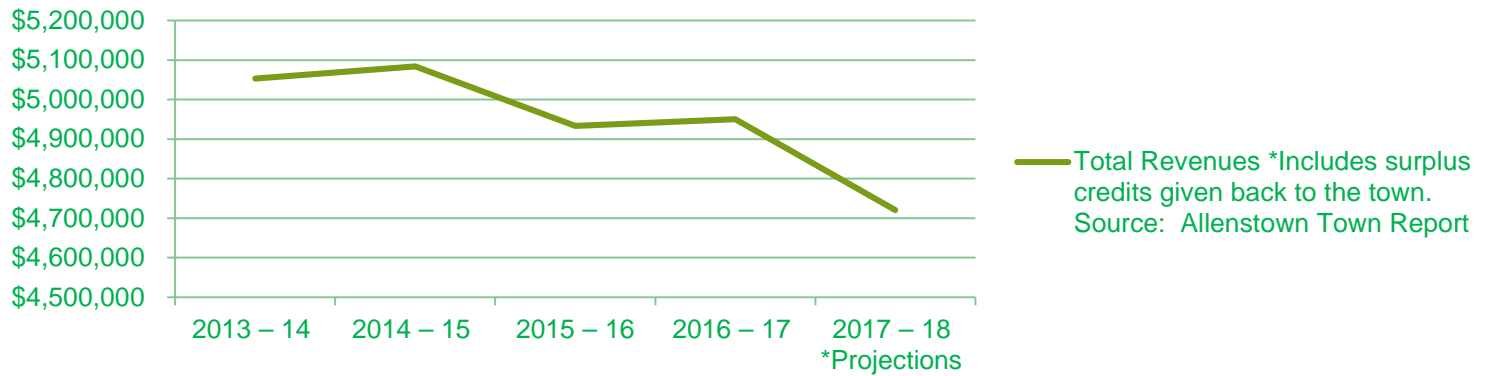
# Allenstown School Revenues Trend – Revenue Funding Sources

YEAR	2013 – 14	2014 – 15	2015 – 16	2016 – 17	2017 – 18
<b>Total Revenues</b> *Includes surplus credits given back to the town. Source: Allenstown Town Report	\$5,053,294	\$5,084,291 	\$4,933,798 	\$4,950,312 	\$4,721,278 
State Adequacy Grant	\$4,279,211	\$4,206,812 	\$4,061,407 	\$3,847,467 	\$3,796,546 
Catastrophic Aid	\$113,450	\$115,000	\$73,282	\$90,582	\$94,730
Federal Source - Child Nutrition	\$100,801	\$98,601	\$104,400	\$116,724	\$116,724
Federal Source – Grants ECIA Ch. I & II; 94:142 Consolidation Grant	\$240,000	\$240,000	\$159,000	\$340,788	\$315,811
Federal Source - Medicaid	\$100,000	\$98,000	\$98,000	\$189,786	\$114,556
Local Revenue – Other Homeless Transportation; Rental; Misc; Transfer to Food; School Lunch Sales; State Child Nutrition	\$113,054	\$104,532	\$101,623	\$84,990	\$90,090
School Surplus – Returned back to offset taxes	\$106,778	\$221,346	\$336,086	\$279,975	\$192,821

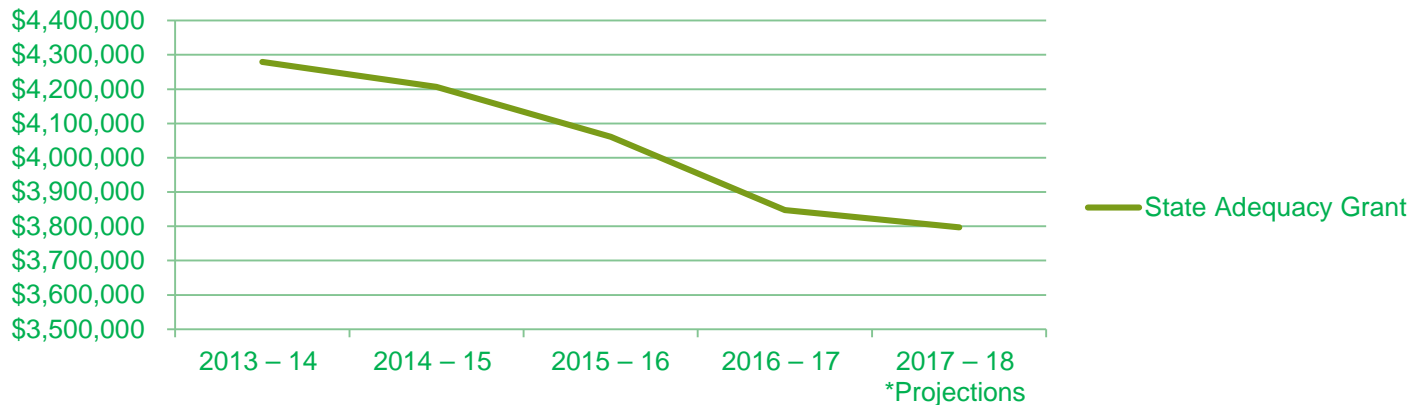


# Allenstown School Revenues Trend

## Total Revenues



## State Adequacy Grant





# HB 525 – Stabilization Funding Decrease

Town * Source – NH DOE Spreadsheet	FY 12 Stabilization Grant	Loss of Aid – FY17	Loss of Aid – FY18	Loss of Aid – FY19	Loss of Aid – FY20	Loss of Aid – FY21
Allenstown	\$2,229,085	(\$89,163)	(\$178,327)	(\$267,490)	(\$356,654)	(\$445,817)
Epsom	\$955,543	(\$38,222)	(\$76,443)	(\$114,665)	(\$152,887)	(\$191,109)
Chichester	\$115,615	(\$4,625)	(\$9,249)	(\$13,874)	(\$18,498)	(\$23,123)
Deerfield	\$341,247	(\$13,650)	(\$27,300)	(\$40,950)	(\$54,600)	(\$68,249)
Pembroke	\$2,363,044	(\$94,522)	(\$189,044)	(\$283,565)	(\$378,087)	(\$472,609)

- Allenstown Schools will lose about equal the amount that Pembroke is losing, yet our school district is half the size that Pembroke Schools are.
- Within 5 years, Allenstown loses 60% of our stabilization revenue funding. It will be at that point that the Town Taxpayer is almost fully funding the school expenses.

# SB193– Projected Decrease

Source: ReachingHigherNH.org															
<a href="https://reachinghighernh.org/wp-content/uploads/2017/11/SB-193-Impact-on-Property-Tax.pdf">https://reachinghighernh.org/wp-content/uploads/2017/11/SB-193-Impact-on-Property-Tax.pdf</a>						ADOPTION RATE FOR VOUCHERS IN MUNICIPALITY (% OF ADM TO SELECT A VOUCHER)									
Base Adequacy = \$3,636						1.00%		2.00%		3.00%		4.00%		5.00%	
Municipality	2016 EQUALIZED VALUATION - WITH UTILITIES	2016 School Tax Rate - LOCAL TAX - Calculated With Utilities	2016 Total Tax Rate - Calculated With Utilities	16/17 Average Daily Members hip	Equalized Valuation per ADM	Loss in State Aid	Local Tax Impact	Loss in State Aid	Local Tax Impact	Loss in State Aid	Local Tax Impact	Loss in State Aid	Local Tax Impact	Loss in State Aid	Local Tax Impact
ALLENSTOWN	\$278,859,939	15.27	30.27	496.91	\$561,188	(\$18,068)	\$0.06	(\$36,136)	\$0.13	(\$54,204)	\$0.19	(\$72,272)	\$0.26	(\$90,340)	\$0.32
EPSOM	\$433,589,938	15.05	24.47	590.09	\$734,786	(\$21,456)	\$0.05	(\$42,912)	\$0.10	(\$64,368)	\$0.15	(\$85,824)	\$0.20	(\$107,280)	\$0.25
CHICHESTER	\$272,756,526	15.6	26.04	322.12	\$846,754	(\$11,712)	\$0.04	(\$23,425)	\$0.09	(\$35,137)	\$0.13	(\$46,850)	\$0.17	(\$58,562)	\$0.21
DEERFIELD	\$562,963,312	15.24	21.97	619.42	\$908,856	(\$22,522)	\$0.04	(\$45,045)	\$0.08	(\$67,567)	\$0.12	(\$90,090)	\$0.16	(\$112,612)	\$0.20
PEMBROKE	\$666,826,427	15.04	26.12	1,027.93	\$648,708	(\$37,376)	\$0.06	(\$74,752)	\$0.11	(\$112,128)	\$0.17	(\$149,505)	\$0.22	(\$186,881)	\$0.28

➤ Continued erosion of State Funding jeopardizes Allenstown even more.

# Allenstown School Revenues – Summary

YEAR	2017 – 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
<b>Total Revenues</b> *assumes revenue stays flat	\$4,721,278	\$4,595,979	\$4,381,516	\$4,077,890	\$3,685,100
<b>HB525 – Stabilization Grant Loss</b>	(\$89,163)	(\$178,327)	(\$267,490)	(\$356,654)	(\$445,817)
<b>SB193</b> *assumes 2% Adoption Rate + assumes tax rate impact does not change	(\$36,136)	(\$36,136)	(\$36,136)	(\$36,136)	(\$36,136)
<b>Total Revenue to support \$10M School Expenses</b> *Assumes School Expenses stays at \$10M	\$4,595,979	\$4,381,516	\$4,077,890	\$3,685,100	\$3,203,147
<b>Tax Rate (Local and State Ed Tax Combined) needed to support the School District</b> *assumes all other variables remain flat at FY17	\$20.83	\$21.57	\$22.62	\$23.98	\$25.65

# Statehouse Happenings

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- ▶ Committee To Study Education Funding and The Cost of an Opportunity for an Adequate Education – HB 356-FN
  - Karen Umberger – Committee Chair – House Finance Committee
  - Peter Leishman – House Finance Committee
  - Rick Ladd
  - James Grenier
  - Mel Myler
  - Kenneth Weyler
  - Glenn Cordelli
  - Regina Birdsell