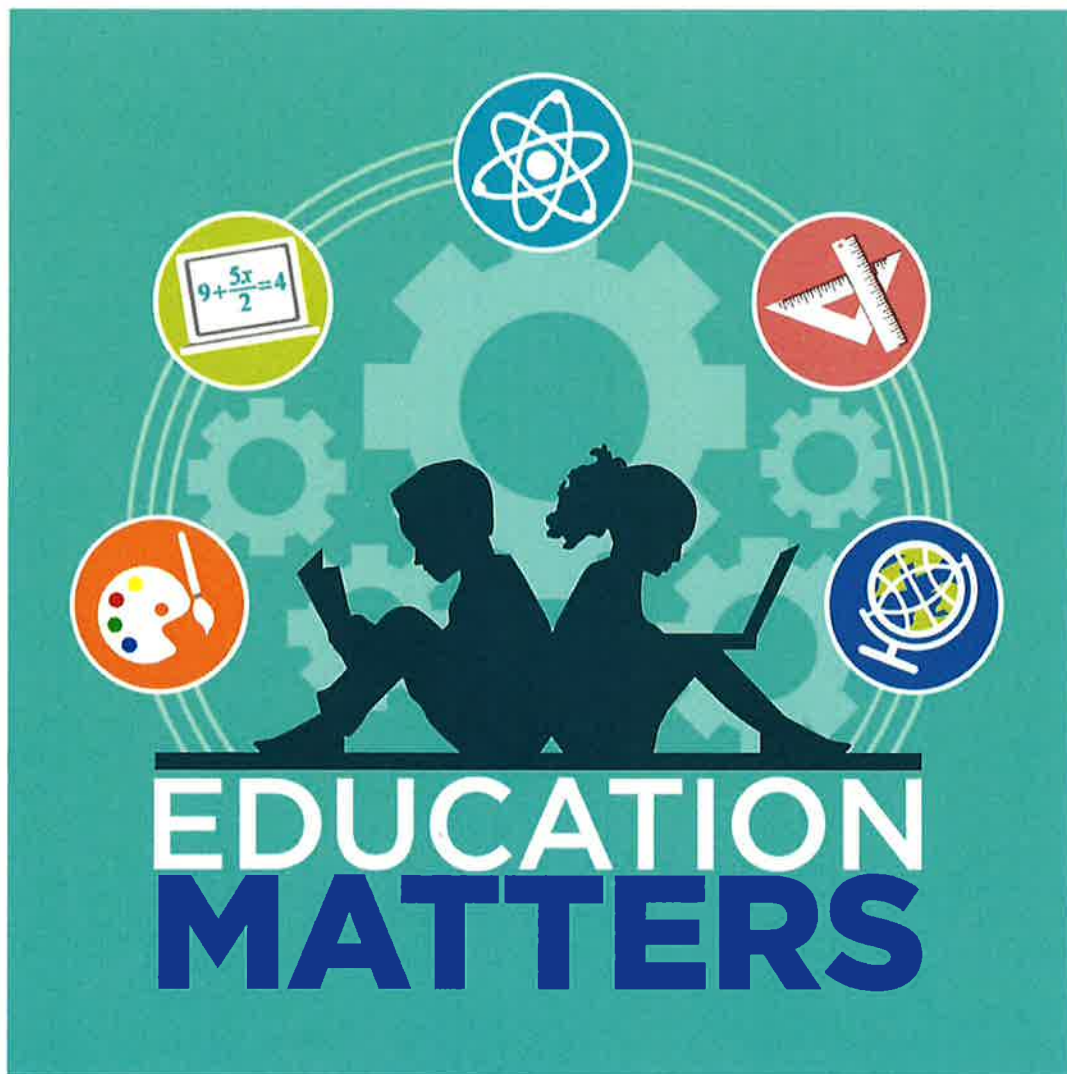


**BERLIN PUBLIC SCHOOLS**

**2021-2022**

**BUDGET PRESENTATION TO MAYOR & COUNCIL**



**March 4, 2021**



**Berlin Public Schools**  
183 Hillside Avenue, Berlin, NH 03570  
Telephone: 603/752-6500; FAX: 603/752-2528

*Climbing to achieve academic excellence for college and career readiness  
for all students.*

March 4, 2021

Dear Mayor & Council,

The Berlin Board of Education and the Berlin School Administrators have compiled a budget request for Fiscal Year 2022. As with every year, this budget process is fluid. As costs are set, grants are awarded, and needs change, the budget will be adjusted accordingly until the final appropriations are made by Council in June.

We continue to make every effort to be fiscally conservative in line with the economic base of the City of Berlin, while still providing for an adequate education for our students.

In preparing the FY22 budget, the Board remains dedicated to accomplishing the goals we have set.

**BERLIN BOARD OF EDUCATION GOALS  
2021-2022**

**Academic**

- Improve achievement of all students
- Provide alternative learning strategies for our students including distance learning, after-school programming, and virtual learning

**Facilities**

- Develop a facilities improvement plan with Mayor and City Council

**Safety**

- Maintain a safe, supportive and nurturing environment in schools, allowing student and staff to focus on education without distraction

**Communication**

- Promote parental and community involvement

**Collaboration**

- Promote the collaboration between SAU#3 and SAU#20 to enhance educational opportunities that benefit students from both districts.

We are committed to the success of every child in the Berlin Public School District. Thank you for your continued support. Together we will provide for the successes of our community.

Sincerely,

Berlin Board of Education,  
Ann Nolin, Chair  
Matthew Buteau, Vice Chair  
Jeanne Charest, Secretary  
Scott Losier  
Nathan Morin

*An Equal Opportunity Employer*

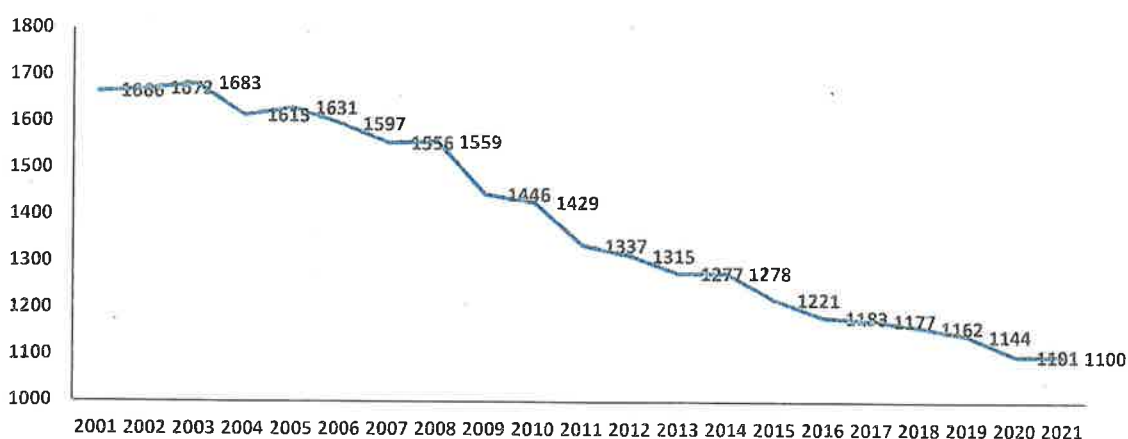
# Berlin Public Schools

## Oct. 1 Enrollment Figures

Elementary    Middle/Junior    High School

Year	K-5	6 - 8	9 - 12	Total
2020-21	485	244	371	1100
2019-20	471	257	373	1101
2018-19	497	264	383	1144
2017-18	484	286	392	1162
2016-17	487	271	419	1177
2015-16	476	270	437	1183
2014-15	495	294	432	1221
2013-14	524	312	442	1278
2012-13	514	331	432	1277
	K-6	7 - 8	9 - 12	
2011-12	622	238	455	1315
2010-11	642	222	473	1337
2009-10	684	226	519	1429
2008-09	685	227	534	1446
2007-08	730	257	572	1559
2006-07	706	282	568	1556
2005-06	708	313	576	1597
2004-05	730	296	605	1631
2003-04	748	286	581	1615
2002-03	759	311	613	1683
2001-02	763	309	600	1672
2000-01	760	294	612	1666

**Student Enrollment 2001 to 2021**



BERLIN PUBLIC SCHOOLS ENROLLMENT/CAPACITY

**BERLIN ELEMENTARY SCHOOL**

	Oct., 2016	Jan., 2017	Oct., 2017	Jan., 2018	Oct., 2018	Jan., 2019	Oct., 2019	Jan., 2020	Oct., 2020	Onsite/Rem	Jan., 2021	Class Size
Pre-School	N/A	N/A	N/A	N/A	N/A	N/A	10	15	10	7/3	14	
Kindergarten	97	96	96	93	82	79	71	69	84	69/15	83	Kdg.: 17,18,17,14, 17
Grade 1	79	81	84	86	89	91	77	77	74	57/17	74	Grade 1: 19,20,17,18
Grade 2	66	63	78	76	85	83	86	87	76	54/22	77	Grade 2: 18,18,19,22
Grade 3	94	90	66	66	78	77	74	76	82	65/17	80	Grade 3: 8*,19,17,18,18
Grade 4	72	73	92	91	75	75	75	78	80	63/17	77	Grade 4: 18,19,7*,16,17
Grade 5	79	80	68	69	88	90	78	72	79	41/38	79	Grade 5: 18,18,25,18
TOTAL	245	243	226	226	241	242	471	474	485		484	*Multi Grade Class (3-4)

**BERLIN MIDDLE HIGH SCHOOL**

	Oct., 2016	Jan., 2017	Oct., 2017	Jan., 2018	Oct., 2018	Jan., 2019	Oct., 2019	Jan., 2020	Oct., 2020	Onsite/Rem	Jan., 2021	Class Size
Grade 6	77	79	83	81	72	70	85	85	68	48/20	69	English 16, Math 16, Social 16, Science 17
Grade 7	96	97	99	99	95	99	76	76	99	70/29	99	English 24, Math 23, Social 24, Science 24
Grade 8	98	99	104	99	97	94	96	93	77	60/17	78	English 19, Math 19, Social 19, Science 19
Grade 9	98	104	102	104	109	114	114	110	115	80/35	113	<b>Average Class Size:</b>
Grade 10	117	117	89	88	89	87	93	97	87	60/27	91	Core Areas: English 17, Math 12
Grade 11	101	100	103	115	89	89	84	86	85	70/15	84	Social Studies 18, Science 17
Grade 12	103	100	94	103	96	93	82	80	84	67/17	83	
TOTAL	419	421	388	410	383	383	630	627	615		617	Additional: 24 CTE - Gorham 12 Preschool -ages 3-5

TOTAL ENROLLMENT	1177	1179	1158	1171	1144	1141	1101	1101	1100		1101
------------------	------	------	------	------	------	------	------	------	------	--	------

HOME SCHOOLED - 134 STUDENTS (AS OF 10/1/ 2020)

**Ed 306:17 Class Size**

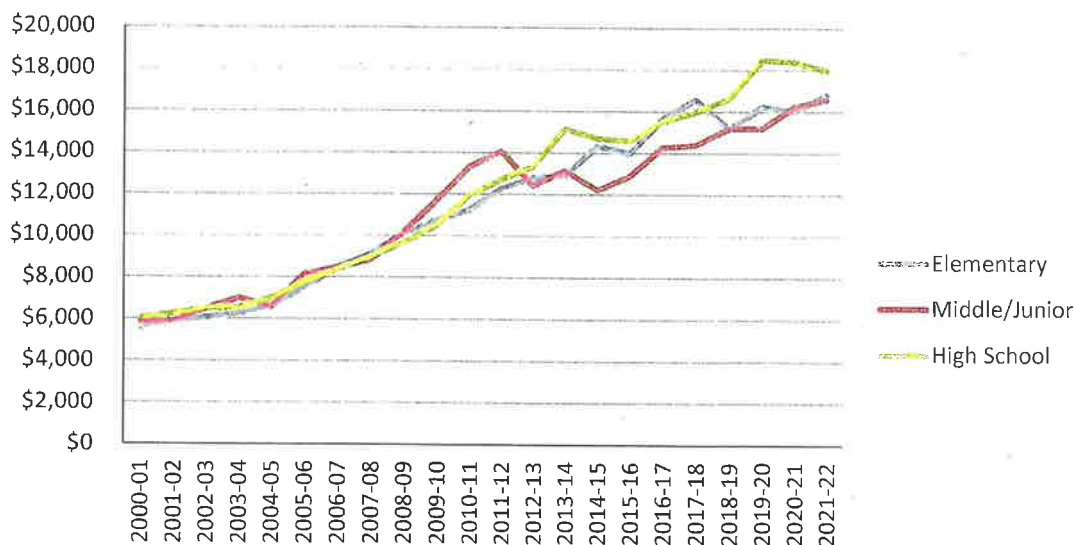
Class size for instructional purposes in each school shall be: Kindergarten - grade 2, 25 students or fewer per teacher, provided that each school shall strive to achieve the class size of 20 students or fewer per teacher; Grades 3-5, 30 students or fewer per teacher, provided that each school shall strive to achieve the class size of 25 students per teacher; and Middle and Senior High Schools, 30 students or fewer per teacher.

# Berlin Public Schools

## Tuition Rates

	Elementary	Middle/Junior	High School
2000-01	\$5,588	\$5,850	\$6,064
2001-02	\$5,910	\$5,898	\$6,282
2002-03	\$6,088	\$6,511	\$6,533
2003-04	\$6,269	\$7,009	\$6,558
2004-05	\$6,628	\$6,595	\$7,027
2005-06	\$7,510	\$8,149	\$7,791
2006-07	\$8,489	\$8,464	\$8,414
2007-08	\$9,120	\$8,835	\$9,000
2008-09	\$10,112	\$10,150	\$9,686
2009-10	\$10,768	\$11,699	\$10,513
2010-11	\$11,255	\$13,314	\$11,982
2011-12	\$12,264	\$14,067	\$12,734
2012-13	\$12,800	\$12,428	\$13,369
2013-14	\$12,917	\$13,140	\$15,173
2014-15	\$14,338	\$12,225	\$14,716
2015-16	\$13,993	\$12,892	\$14,619
2016-17	\$15,661	\$14,271	\$15,525
2017-18	\$16,578	\$14,391	\$16,011
2018-19	\$15,187	\$15,205	\$16,659
2019-20	\$16,250	\$15,200	\$18,508
2020-21	\$16,021	\$16,248	\$18,422
2021-22	\$16,827	\$16,574	\$18,001

## Berlin Public Schools Tuition Rates



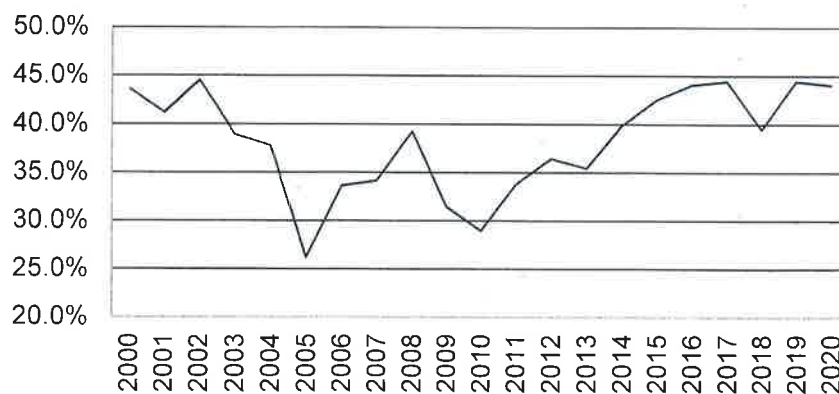
## City of Berlin Breakdown of Tax Rate

Year	Non-School	School	Total	School % of Total Tax Rate
2020	\$23.65	\$12.28	\$35.93	34.2%
2019	\$21.71	\$17.56	\$39.27	44.7%
2018**	\$24.11	\$15.71	\$39.82	39.5%
2017	\$21.77	\$17.42	\$39.19	44.5%
2016	\$21.91	\$17.28	\$39.19	44.1%
2015**	\$22.51	\$16.68	\$39.19	42.6%
2014	\$20.07	\$13.28	\$33.35	39.8%
2013	\$21.31	\$11.69	\$33.00	35.4%
2012	\$20.54	\$11.77	\$32.31	36.4%
2011	\$21.00	\$10.70	\$31.70	33.8%
2010	\$22.52	\$9.18	\$31.70	29.0%
2009	\$20.44	\$9.38	\$29.82	31.5%
2008	\$18.11	\$11.71	\$29.82	39.3%
2007	\$19.80	\$10.27	\$30.07	34.2%
2006	\$19.41	\$9.83	\$29.24	33.6%
2005**	\$21.49	\$7.64	\$29.13	26.2%
2004	\$29.29	\$17.80	\$47.09	37.8%
2003	\$27.13	\$17.29	\$44.42	38.9%
2002	\$24.63	\$19.79	\$44.42	44.6%
2001	\$26.12	\$18.30	\$44.42	41.2%
2000	\$23.44	\$18.13	\$41.57	43.6%

School figure includes both city and state share of school tax.

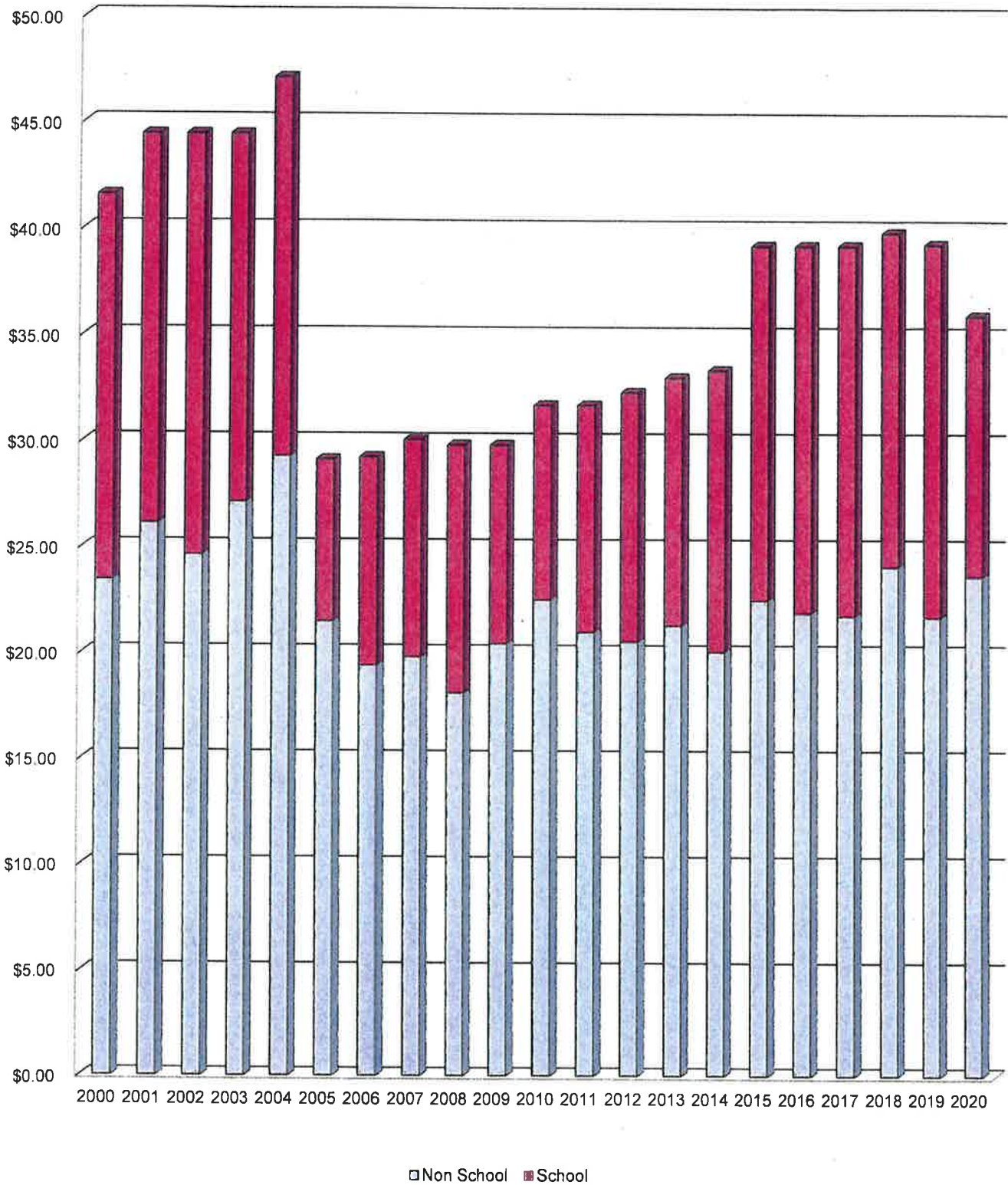
\*\*Revaluation

### Berlin Public Schools Percent of Tax Rate





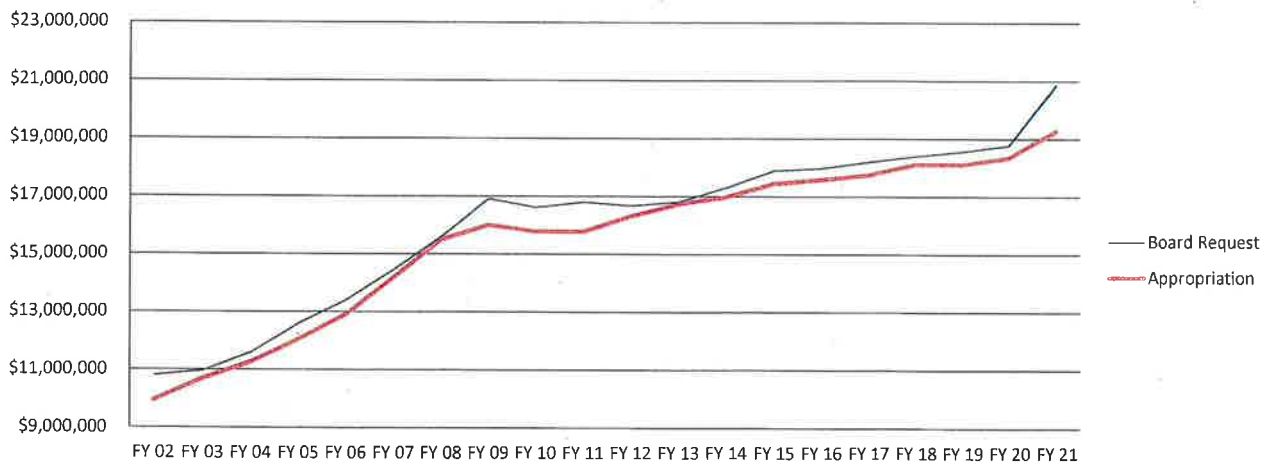
# City of Berlin Tax Rate History



## School Budget History - General Fund

Year	Administration Request	Board of Education Request	Council Appropriation	Council Appro less Board Request	\$ Increase Over Previous Year	% Increase Over Previous Year
2021-22	\$21,069,086	\$20,570,598	TBD	TBD	TBD	TBD
2020-21	\$20,234,630	\$20,871,007	\$19,276,007	(\$1,595,000)	\$928,622	5.06%
2019-20	\$19,917,535	\$18,773,726	\$18,347,385	(\$426,341)	\$233,074	1.29%
2018-19	\$19,071,443	\$18,564,311	\$18,114,311	(\$450,000)	\$0	0.00%
2017-18	\$18,448,382	\$18,412,314	\$18,114,311	(\$298,003)	\$369,643	2.08%
2016-17	\$18,744,390	\$18,197,545	\$17,744,668	(\$452,877)	\$160,563	0.91%
2015-16	\$19,242,420	\$17,975,056	\$17,584,105	(\$390,951)	\$138,612	0.79%
2014-15	\$17,894,600	\$17,894,600	\$17,445,493	(\$449,107)	\$469,692	2.77%
2013-14	\$17,389,644	\$17,306,815	\$16,975,801	(\$331,014)	\$244,677	1.46%
2012-13	\$16,818,649	\$16,818,649	\$16,731,124	(\$87,525)	\$420,000	2.57%
2011-12	\$16,782,595	\$16,684,988	\$16,311,124	(\$373,864)	\$536,000	3.40%
2010-11	\$16,801,599	\$16,801,599	\$15,775,124	(\$1,026,475)	\$0	0.00%
2009-10	\$16,617,716	\$16,617,716	\$15,775,124	(\$842,592)	(\$225,008)	-1.41%
2008-09	\$17,188,781	\$16,913,132	\$16,000,132	(\$913,000)	\$513,298	3.31%
2007-08	\$16,656,293	\$15,601,992	\$15,486,834	(\$115,158)	\$1,298,065	9.15%
2006-07	\$15,674,640	\$14,463,769	\$14,188,769	(\$275,000)	\$1,284,582	9.95%
2005-06	\$13,919,000	\$13,400,000	\$12,904,187	(\$495,813)	\$865,835	7.19%
2004-05	\$13,188,532	\$12,596,000	\$12,038,352	(\$557,648)	\$774,121	6.87%
2003-04	\$12,085,000	\$11,600,000	\$11,264,231	(\$335,769)	\$578,172	5.41%
2002-03	\$11,770,000	\$10,972,000	\$10,686,059	(\$285,941)	\$746,059	7.51%
2001-02	\$11,872,249	\$10,800,000	\$9,940,000	(\$860,000)	\$410,052	4.30%

Berlin Public Schools - General Fund Budget History





# BERLIN PUBLIC SCHOOLS 2021-2022

## BUDGET REQUEST - Revised 01-21-2021

### EXPENDITURE SUMMARY BY OBJECT

DESCRIPTION	2020-2021 APPROPRIATED BUDGET	2021-2022 ADMIN REQUESTED BUDGET	\$ CHANGE CUR V REQ	% CHANGE CUR V REQ
SALARIES	\$ 10,394,343	\$ 10,871,815	\$ 477,471	4.59%
FRINGE BENEFITS	\$ 4,601,146	\$ 5,239,581	\$ 638,435	13.88%
<b>SUBTOTAL</b>	<b>\$ 14,995,489</b>	<b>\$ 16,111,396</b>	<b>\$ 1,115,907</b>	<b>7.44%</b>
CONTRACTED SERVICES	\$ 1,061,577	\$ 912,627	\$ (148,950)	-14.03%
MAINTENANCE/REPAIR/SVC AGREEMENTS	\$ 345,372	\$ 367,109	\$ 21,737	6.29%
TRAVEL/OUT OF DISTRICT/PURCH SVCS	\$ 1,469,063	\$ 1,313,452	\$ (155,610)	-10.59%
SUPPLIES/MATERIALS/TEXTS/ENERGY	\$ 776,357	\$ 864,552	\$ 88,195	11.36%
EQUIPMENT/COMPUTERS	\$ 95,892	\$ 247,967	\$ 152,075	158.59%
DUES/FEES	\$ 77,494	\$ 88,232	\$ 10,738	13.86%
<b>SUBTOTAL</b>	<b>\$ 3,825,755</b>	<b>\$ 3,793,939</b>	<b>\$ (31,816)</b>	<b>-0.83%</b>
<b>TOTAL GENERAL FUND (GF)</b>	<b>\$ 18,821,244</b>	<b>\$ 19,905,335</b>	<b>\$ 1,084,091</b>	<b>5.76%</b>
BOND PAYMENT (BP)	\$ 29,263	\$ 29,263	\$ -	0.00%
CAPITAL IMPROVEMENTS (CI)	\$ 425,500	\$ 636,000	\$ 210,500	100.00%
<b>TOTAL WITH GF &amp; CI</b>	<b>\$ 19,276,007</b>	<b>\$ 20,570,598</b>	<b>\$ 1,294,591</b>	<b>6.72%</b>
FEDERAL PROGRAMS	\$ 2,515,716	\$ 4,586,275	\$ 2,070,559.00	82.30%
FOOD SERVICES	\$ 747,244	\$ 747,244	\$ 0	0.00%
<b>TOTAL - ALL FUNDS</b>	<b>\$ 22,538,967</b>	<b>\$ 25,904,117</b>	<b>\$ 3,365,150</b>	<b>14.93%</b>

## Berlin Public Schools FY 22 Budget Request Detail

### **SALARIES** **\$10,394,343 to \$10,871,815** **\$477,471**

This increase is the result of step wage advancements and new positions: one classroom teachers (BES) to reduce class size, one guidance counselor (BES), School year to year round OMS Guidance. Full time CTE Director.

### **FRINGE BENEFITS** **\$4,601,146 to \$5,239,581** **\$638,435**

Benefits and wage-related expenses are outlined below. The health insurance increased based on a not to exceed rate 6.2%. NH Retirement increase in Group 1 Employee of 2.89% and Group 1 Teachers of 3.22%. Unemployment Compensation budget at \$0 as we have a premium holiday credit. Workers Comp has decreased by 4%

Employee Insurance	\$2,133,473 to	\$2,441,100	\$307,627
FICA	\$784,031 to	\$830,680	\$46,649
Retirement	\$1,535,527 to	\$1,836,229	\$300,702
Course Reimbursement	\$35,000 to	\$35,000	\$0
Unemployment Compensation	\$12,519 to	\$0	(\$12,519)
Workers Compensation	\$100,595 to	\$96,571	(\$4,024)

### **CONTRACTED SERVICES** **\$1,061,577 to \$912,627** **(\$148,950)**

Expenditures are listed below: Many of these services are required for special education students as well as federal requirements for yearly progress and staff training. The DOE cut grant funding for the JAG program, which is a critical position. We are including funding in the local budget but are seeking grants.

JAGS (Dropout Prevention Prog)	\$18,000 to	\$36,000	\$18,000
Testing	\$11,700 to	\$20,400	\$8,700
In-service/Network	\$29,635 to	\$26,433	(\$3,202)
Tutoring	\$0 to	\$0	\$0
Screenings/Consults Sped	\$212,142 to	\$178,940	(\$33,202)
Occ Therapy/Vision Hearing Imp	\$335,291 to	\$340,234	\$4,943
Student Instruction	\$206,372 to	\$44,853	(\$161,519)
Other Prof SVCS - SRO/INSTR	\$0 to	\$0	\$0
Legal Services	\$10,000 to	\$10,000	\$0
Labor Relations	\$1,500 to	\$1,500	\$0
Physicals	\$3,750 to	\$3,750	\$0
Arch/Engineer Prof Svcs	\$10,000	\$0	(\$10,000)
Medicaid Billing SVCS	\$34,900 to	\$38,900	\$4,000
Athletic SVCS/Game Exp	\$10,169 to	\$6,705	(\$3,464)
After School Program	\$55,000 to	\$55,000	\$0
Software Support	\$123,118 to	\$149,912	\$26,794

### **MAINTENANCE/REPAIR/SVC AGREEMENTS** **\$345,372 to \$367,109** **\$21,737**

These expenditures are for maintenance and repair of the school departments equipment and buildings. The increase in Service Agreements is reflective of an FY21 credit on our cost per print agreement.

Disposal Services	\$10,350 to	\$10,350	\$0
Construction SVCS Bldg & Grnds	\$30,000 to	\$0	(\$30,000)

Equip/Maint Repair	\$73,123 to	\$66,080	(\$7,043)
Elevator Maintenance	\$12,500 to	\$12,700	\$200
Roofing Maintenance	\$7,000 to	\$7,000	\$0
Boiler Repair/Maint	\$20,000 to	\$20,000	\$0
Electrical Repair/Maint	\$25,000 to	\$25,000	\$0
Plumbing Services	\$1,000 to	\$1,000	\$0
Fire Ext/Sprinkler Repair	\$6,500 to	\$6,000	(\$500)
Energy Management SVCS	\$11,740 to	\$12,682	\$942
Vehicles/Equip Maint	\$7,000 to	\$8,000	\$1,000
Building Maint Projects	\$30,000 to	\$30,000	\$0
Bus Garage Rental	\$34,116 to	\$34,798	\$682
Service Agreements	\$29,343 to	\$86,799	\$57,456
Equip / Rental District	\$6,000 to	\$5,000	(\$1,000)
Rent Supplies/Athletic Equip	\$3,700	\$3,700	\$0
Ice Rental	\$38,000 to	\$38,000	\$0

**TRAVEL/OUT OF DISTRICT/PURCH SVCS                      \$1,469,063 to                      \$1,313,452                      (\$155,610)**

The major variable to consider in this account is out-of-district placement costs. Additional information on out of district costs are included in this document.

Liability Insurance	\$73,103 to	\$75,238	\$2,135
Telephone	\$17,200 to	\$19,048	\$1,848
Data Communications	\$19,875 to	\$19,900	\$25
Postage	\$9,090 to	\$9,390	\$300
Advertising	\$4,500 to	\$7,000	\$2,500
Printing	\$5,100 to	\$4,900	(\$200)
Tuition and Out of District	\$1,319,962 to	\$1,154,921	(\$165,041)
Travel/Conferences	\$20,233 to	\$23,055	\$2,822

**SUPPLIES/MATERIALS/TEXTS/ENERGY                      \$776,357 to                      \$864,552                      \$88,195**

This account includes classroom supplies, teaching materials, products for family consumer sciences, as well as cleaning materials, paper towels, poly bags, lighting products, glass, fuel, electricity, and other energy costs. Fuel increased from \$1.249 to \$1.335 per gallon for bulk delivery.

Supplies/Materials	\$240,938 to	\$248,732	\$7,794
Transportation Supplies	\$16,000 to	\$16,000	\$0
Maintenance Supplies	\$86,360 to	\$94,965	\$8,605
Energy	\$339,290 to	\$382,413	\$43,123
Books & Info Res/Software	\$93,769 to	\$122,442	\$28,673

**EQUIPMENT/COMPUTERS                      \$95,892 to                      \$247,967                      \$152,075**

This category provides the funds necessary for computer, equipment and furniture replacement as we strive to maintain our infrastructure.

**DUES/FEES                      \$77,494 to                      \$88,232                      \$10,738**

This category includes fees to professional organizations. The increase is due to our 10 year NEASC accreditation review at BMHS.

<b>Total General Fund</b>	<b>\$18,821,244 to</b>	<b>\$19,905,335</b>	<b>\$1,084,091</b>
---------------------------	------------------------	---------------------	--------------------

<b>Capital Improvements &amp; Bond Payment</b>	<b>\$454,763 to</b>	<b>\$665,263</b>	<b>\$210,500</b>
--	---------------------	------------------	------------------

As many of these projects as allowed will be funded with anticipated COVID-relief aid. We are currently working with an engineering firm for HVAC design at BMHS.

Fire Door in Ramp Way	\$12,250 to	\$0	(\$12,250)
BES Handrails to Code	\$16,000 to	\$0	(\$16,000)
BHS Fire Alarm System Upgrades	\$225,000 to	\$0	(\$225,000)
BHS 1st Floor Abatement	\$112,250 to	\$0	(\$112,250)
BES/Marston Chain Link Fencing	\$45,000 to	\$0	(\$45,000)
Repair Marston Retaining Wall	\$15,000 to	\$0	(\$15,000)
Bond Payment	\$29,263	\$0	(\$29,263)
6 New Fire Doors/Walls Stairwells	\$0	\$66,000	\$66,000
Bus Replacement #09	\$0	\$90,000	\$90,000
Window Replacement (31)	\$0	\$186,000	\$186,000
BMHS Elevator Safety Code	\$0	\$216,000	\$216,000
BES Elevator Safety Code	\$0	\$78,000	\$78,000
HVAC BMHS	\$0	TBD	

<b>Total General Fund, Capital Imp &amp; Bond</b>	<b>\$19,276,007 to</b>	<b>\$20,570,598</b>	<b>\$1,294,591</b>
---	------------------------	---------------------	--------------------

<b>Federal Programs</b>	<b>\$2,515,716 to</b>	<b>\$4,586,275</b>	<b>\$2,070,559</b>
-------------------------	-----------------------	--------------------	--------------------

All grant expenses shall be offset by an equal amount of grant revenue. The exact amounts will be determined in the next fiscal year. Once they are known, the Board will bring updated allocations to the City Council for action.

<b>Food Services</b>	<b>\$747,244 to</b>	<b>\$747,244</b>	<b>\$0</b>
----------------------	---------------------	------------------	------------

The food services program is intended to be self-supporting. Every effort is being made to operate an efficient, self-supporting program. To date, the program has been successful in these efforts. We anticipate that to continue. The food services program serves breakfast and lunch Monday through Friday and dinner for the afterschool program Monday through Thursday and has worked diligently throughout this past year of pandemic to deliver meals to remote students.

<b>Total - All Funds</b>	<b>\$22,538,967 to</b>	<b>\$25,904,117</b>	<b>\$3,365,150</b>
--------------------------	------------------------	---------------------	--------------------

## Berlin Public Schools 2021-2022 Estimated Revenues

	FY 21 DRA Apprvd	FY 22 Projection	Amt of Incr/(Decr)	% of Incr/(Decr)
<b>REVENUE - STATE &amp; LOCAL (NON-TAX)</b>				
State Adequacy Aid	\$10,296,366	\$10,032,537	(\$263,829)	-2.6%
State Adequacy Aid - <b>One Time</b>	\$1,998,100	\$0	(\$1,998,100)	100.0%
Tuition	\$1,427,220	\$1,555,036	\$127,816	9.0%
Medicaid	\$200,000	\$200,000	\$0	0.0%
<b>Total includes One Time Funds</b>	<b>\$13,921,686</b>	<b>\$11,787,573</b>	<b>(\$2,134,113)</b>	<b>-15.3%</b>
<b>Total <b>not</b> including One Time Funds</b>	<b>\$11,923,586</b>	<b>\$11,787,573</b>	<b>(\$136,013)</b>	<b>-1.1%</b>
<b>REVENUE - FEDERAL/STATE PROGRAMS</b>				
<b>Total</b>	<b>\$3,568,716</b>	<b>\$4,586,275</b>	<b>\$1,017,559</b>	<b>28.5%</b>
<b>REVENUE - FOOD SERVICES</b>				
Child Nutrition - Local	\$320,234	\$320,234	\$0	0.0%
Child Nutrition - State	\$10,386	\$10,386	\$0	0.0%
Child Nutrition - Federal	\$416,624	\$416,624	\$0	0.0%
<b>Total</b>	<b>\$747,244</b>	<b>\$747,244</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL NON-TAX REV</b>	<b>\$18,237,646</b>	<b>\$17,121,092</b>	<b>(\$1,116,554)</b>	<b>-6.1%</b>
<b>TOTAL NON-TAX REV <b>without</b> One Time Funds</b>	<b>\$16,239,546</b>	<b>\$17,121,092</b>	<b>\$881,546</b>	<b>5.4%</b>



## Berlin Public Schools FY 22 Revenue Detail

### REVENUE - STATE & LOCAL (NON-TAX)

**State Adequacy Aid** **\$10,296,366** to **\$10,032,537** **(\$263,829)**

This is the amount reported by the NH Department of Education for Berlin's state grant based on the current funding formula. The estimated reduction reflects a significant decrease in families qualifying for Free & Reduced Lunch, a problem that has arisen state-wide due to the pandemic waiver. We are working with families to fill out applications and there is also legislation pending to rectify this situation.

**Tuition** **\$1,427,220** to **\$1,555,036** **\$127,816**

These figures reflect anticipated revenues for students attending the Berlin Public Schools from Dummer, Milan and Errol. This figure also includes Gorham students scheduled to attend Berlin High School Career and Technical Education programs.

**Medicaid** **\$200,000** to **\$200,000** **\$0**

The Berlin Public Schools is a Medicaid provider. As a result, the school department can bill Medicaid for 50% of our costs for providing services to Medicaid eligible special education students. The services provided are Occupational Therapy, Physical Therapy, Speech Language, Hearing and Vision, Psychological, Mental Health/Social Emotional Behavioral, Rehabilitative Assistance and Specialized Transportation Services.

<b>Total State &amp; Local</b>	<b>\$11,923,586</b>	<b>to</b>	<b>\$11,787,573</b>	<b>(\$136,013)</b>
--------------------------------	---------------------	-----------	---------------------	--------------------

### REVENUE - FEDERAL/STATE PROGRAMS

FY22 funding for all federal projects is unknown until actual allocations are received which usually occurs at the beginning of the fiscal year for which the funds can be used. Since expenditures are offset by an equal amount of revenue, federal programs do not have an effect on the local tax rate. When actual allocations are received, these figures will be adjusted accordingly.

<b>Total Federal</b>	<b>\$3,568,716</b>	<b>to</b>	<b>\$4,586,275</b>	<b>\$1,017,559</b>
----------------------	--------------------	-----------	--------------------	--------------------

### REVENUE - FOOD SERVICES

<b>Total Child Nutrition</b>	<b>\$747,244</b>	<b>to</b>	<b>\$747,244</b>	<b>\$0</b>
Local revenue (meal sales)	\$320,234	to	\$320,234	\$0
State reimbursement	\$10,386	to	\$10,386	\$0
Federal reimbursement	\$416,624	to	\$416,624	\$0

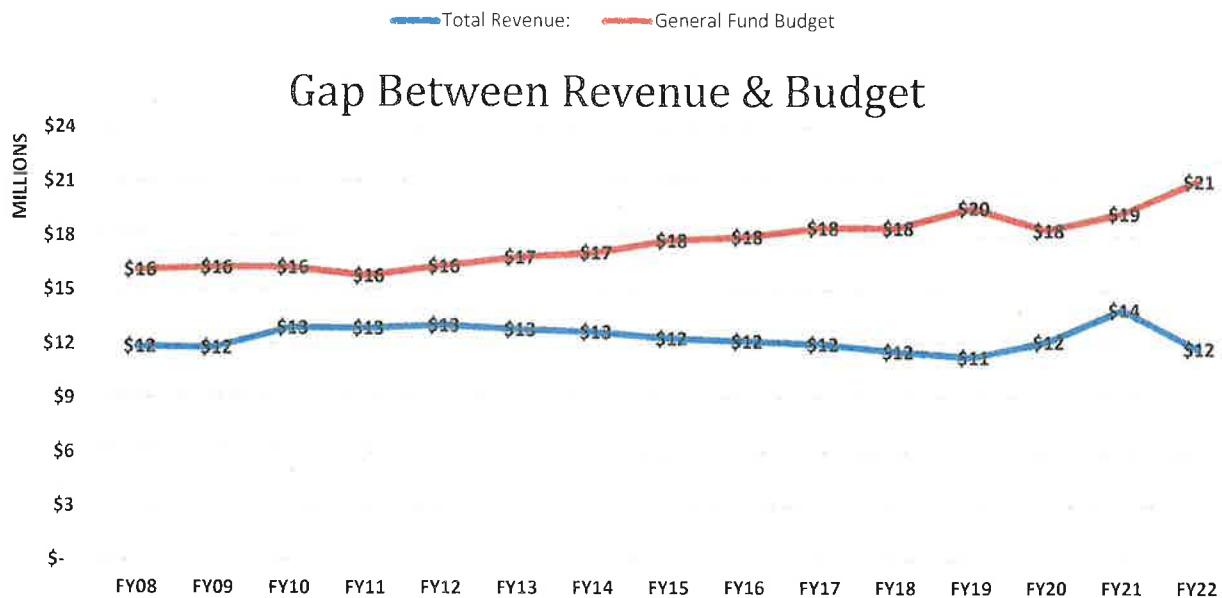
This represents fees paid for school lunch and breakfast as well as reimbursement received from the state department and the federal government that provide partial support to qualifying students who participate in the school lunch program. The staff continues to minimize costs wherever possible and offer a quality, self-supporting program.

<b>Grand Total Non-Tax Revenue</b>	<b>\$16,239,546</b>	<b>to</b>	<b>\$17,121,092</b>	<b>\$881,546</b>
------------------------------------	---------------------	-----------	---------------------	------------------

# Berlin Public Schools

## Revenue and Expenditure Comparison

Fiscal Year	Total Revenue:	Approved General Fund Budget	Revenue Gap	Revenue Gap As A % Of The Budget
2007-2008	\$ 11,857,545	\$ 16,116,654	\$ (4,259,109)	-26%
2008-2009	\$ 11,811,429	\$ 16,245,130	\$ (4,433,701)	-27%
2009-2010	\$ 12,913,732	\$ 16,252,309	\$ (3,338,577)	-21%
2010-2011	\$ 12,887,894	\$ 15,797,124	\$ (2,909,230)	-18%
2011-2012	\$ 13,049,804	\$ 16,334,524	\$ (3,284,720)	-20%
2012-2013	\$ 12,819,554	\$ 16,820,374	\$ (4,000,820)	-24%
2013-2014	\$ 12,677,323	\$ 17,070,757	\$ (4,393,434)	-26%
2014-2015	\$ 12,329,205	\$ 17,755,493	\$ (5,426,288)	-31%
2015-2016	\$ 12,167,591	\$ 17,942,305	\$ (5,774,714)	-32%
2016-2017	\$ 12,012,790	\$ 18,453,868	\$ (6,441,078)	-35%
2017-2018	\$ 11,676,266	\$ 18,444,455	\$ (6,768,189)	-37%
2018-2019	\$ 11,346,716	\$ 18,441,997	\$ (7,095,281)	-38%
2019-2020	\$ 12,149,521	\$ 18,347,386	\$ (6,197,865)	-34%
	<b>Projected Revenue:</b>			
2020-2021	\$ 13,921,686	\$ 19,276,007	\$ (5,354,321)	-28%
	<b>Projected Revenue: Proposed Budget:</b>			
2021-2022	\$ 11,787,573	\$ 20,570,598	\$ (8,783,025)	-43%



Summary of Pre-K to age 21 Projected Student Placements 2021-2022	
Setting:	Number of Students:
Placements made by IEP teams	
Mini Mounties Preschool	12
Enriched Learning Center (ELC)	13
Granite State ABA Program (GSABA)	2
Placements made outside special education process	
North Country Charter Academy (NCCA)	1
Placements made by Court Involvement	
Easterseals, Lancaster	1
Spaulding Academy	2
Whitney Academy, MA	1
Stetson School, MA	1
Other LEAs (students in foster care in other districts)	2
IEP-team placements for Post-Secondary ages 18 to 21	
NHS	3
<b>TOTAL</b>	<b>38</b>

### Current placements, school year 2020-21

Placement	#students	COST		
		Per day	Per school year*	TOTAL
Mini Mounties	3	n/a	350.00	1,050.00
ELC	13	201.67	36,300.60	471,907.80
GSABA	2	Ave: 407.50	81,500.00	163,000.00
NCCA	1	2 prepaid	6,115.00	12,230.00
Easterseals, Lancaster	1	256.26	51,252.00	51,252.00
Spaulding*	2	Ave 401.50	90,337.00	180,674.00
Whitney*	1	366.47	82,455.00	82,455.00
Stetson*	1	306.50	68,962.50	68,962.50
Littleton LEA	1	n/a	Cost of services only	+/- 3,000.00
Groveton LEA	1	n/a	Cost of services only	+/- 3,000.00
NHS	3	n/a	11,662.50	34,987.50
<b>TOTAL</b> (as of January 21, 2021)	<b>29</b>	<b>n/a</b>	<b>n/a</b>	<b>1,072,518.80</b>

\*the district qualifies for chapter 402 aid from the state after \$56,000 estimated CAP is reached

NH CODE OF ADMINISTRATIVE RULES-EDUCATION  
PART Ed. 306 MINIMUM STANDARDS FOR PUBLIC SCHOOL APPROVAL

N.H. Department of Education  
[www.education.nh.gov](http://www.education.nh.gov)

- Ed 306.01 Applicability
- Ed 306.02 Definitions
- Ed 306.03 Statutory & Policy Requirements
- Ed 306.04 Policy Development
- Ed 306.05 School Philosophy, Goals, & Objectives
- Ed 306.06 Culture and Climate
- Ed 306.07 School Facilities
- Ed 306.08 Instructional Resources
- \* Ed 306.09 Custodial & Maintenance Services
- \* Ed 306.10 Secretarial Services
- \* Ed 306.11 Food & Nutrition Services
- \* Ed 306.12 School Health Services
- Ed 306.13 Guidance Plan
- Ed 306.14 Basic Instructional Standards
- \* Ed 306.15 Provision of Staff & Staff Qualifications
- Ed 306.16 Professional Development
- Ed 306.17 Class Size
- Ed 306.18 School Year
- Ed 306.19 School Calendar
- Ed 306.20 Alternative School-Year Scheduling Pattern
- Ed 306.21 Off-Site Programs
- Ed 306.22 Distance Education
- Ed 306.23 Statistical Reports: Accountability
- Ed 306.24 Assessment
- \* Ed 306.25 Kindergarten
- Ed 306.26 Kindergarten Grade School Curriculum
- \* Ed 306.27 High School Curriculum, Credits, Graduation Requirements & Cocurricular Program
- Ed 306.28 Approval Process
- Ed 306.29 Alternative Compliance
- Ed 306.30 Delay in Full Compliance
- \* Ed 306.31 Arts Education Program
- \* Ed 306.32 Automotive Technology Education Program
- \* Ed 306.33 Business Education Program
- \* Ed 306.34 Career & Technical Education Program
- \* Ed 306.35 Career Education Program
- \* Ed 306.36 Driver Education Program
- \* Ed 306.37 English/Language Arts & Reading Program
- \* Ed 306.38 Family & Consumer Science Education Program
- \* Ed 306.39 Guidance & Counseling Program
- \* Ed 306.40 Health Education Program
- \* Ed 306.41 Physical Education Program
- Ed 306.42 Information & Communication Technologies Program
- \* Ed 306.43 Mathematics Program
- \* Ed 306.44 Psychologist Program
- \* Ed 306.45 Science Education Program
- \* Ed 306.46 Social Studies Program
- \* Ed 306.47 Technology Education Program
- \* Ed 306.48 World Languages Program

\* Minimum Staff Requirements



New Hampshire Department of Education  
Division of Education Analytics and Resources  
Office of School Finance  
Estimated FY2022  
Municipal Summary of Adequacy Aid

	19-20 Membership ADM	Nov 15 2020 Estimate of 20-21 Membership ADM	Base Adequacy Aid 3,786.66	19-20 F & R ADM	Nov 15 2020 Estimate of Free or Reduced 20- 21 ADM	Free or Reduced Differentiated Aid 1,893.32	SPED ADM	Special Education Differentiated Aid 2,037.11	ELL ADM	ELL Differentiated Aid 740.87	Grade 3 Reading Below Proficient ADM
<b>State Total</b>	<b>167,298.07</b>	<b>160,191.41</b>	<b>606,590,404.58</b>	<b>45,686.42</b>	<b>34,628.40</b>	<b>65,562,642.29</b>	<b>29,374.95</b>	<b>59,840,003.40</b>	<b>4,962.32</b>	<b>3,676,435.19</b>	<b>2,269.50</b>
Acworth	91.78	85.09	322,206.90	46.91	36.38	68,878.98	18.78	38,251.02	-	-	-
Albany	97.42	89.00	337,012.74	41.08	29.78	56,383.07	17.02	34,664.69	-	-	2.00
Alexandria	219.39	194.57	736,770.44	63.09	38.61	73,101.09	29.68	60,464.89	2.00	1,481.74	5.00
Allenstown	524.29	493.00	1,866,823.38	216.32	217.33	411,475.24	99.90	203,498.73	7.00	5,186.09	10.00
Alstead	200.36	184.56	698,865.97	83.17	69.31	131,226.01	40.54	82,590.35	-	-	1.00
Alton	617.09	617.00	2,336,369.22	143.22	122.04	231,060.77	118.19	240,764.81	-	-	10.01
Amherst	1,828.94	1,759.06	6,660,962.14	97.10	82.96	157,069.83	266.32	542,528.02	16.28	12,063.59	27.41
Andover	309.46	295.62	1,119,412.43	101.63	42.68	80,806.90	54.26	110,528.09	-	-	4.00
Antrim	305.58	280.85	1,063,483.46	102.98	86.98	164,680.97	65.37	133,157.12	3.00	2,222.61	3.00
Ashland	217.22	219.17	829,922.27	85.45	59.16	112,008.81	35.28	71,863.54	1.00	740.87	-
Atkinson	736.17	720.00	2,726,395.20	36.98	12.33	23,344.64	125.93	256,532.04	4.00	2,963.48	12.84
Auburn	918.86	884.80	3,350,436.77	49.21	40.35	76,395.46	139.88	284,941.58	5.00	3,704.35	20.90
Barnstead	686.73	645.00	2,442,395.70	189.24	158.39	299,882.95	143.01	291,319.56	-	-	19.00
Barrington	1,353.41	1,333.42	5,049,208.18	172.93	142.29	269,400.50	247.60	504,383.55	3.00	2,222.61	20.00
Bartlett	253.10	228.00	863,358.48	76.94	45.97	87,035.92	46.32	94,365.05	-	-	5.00
Bath	134.51	133.52	505,594.84	35.01	28.00	53,012.96	18.43	37,537.62	-	-	1.00
Bedford	4,285.96	4,112.80	15,573,775.25	219.31	131.59	249,141.98	558.05	1,136,809.44	66.84	49,523.08	48.99
Belmont	1,010.77	974.03	3,688,320.44	359.47	218.68	414,031.22	204.48	416,538.47	7.00	5,186.09	13.00
Bennington	196.93	191.05	723,441.39	59.51	55.67	105,401.12	45.87	93,433.48	-	-	3.16
Benton	27.84	24.13	91,372.11	8.55	7.60	14,389.23	10.01	20,382.51	-	-	-
Berlin	1,013.46	1,027.26	3,889,884.35	600.86	421.50	798,034.38	237.04	482,876.76	2.00	1,481.74	13.52
Bethlehem	263.77	266.00	1,007,251.56	102.00	82.22	155,668.77	36.45	74,255.10	1.00	740.87	3.00
Boscawen	474.53	446.00	1,688,850.36	162.57	90.09	170,569.20	105.10	214,090.48	6.00	4,445.22	5.00
Bow	1,440.04	1,435.05	5,434,046.43	82.13	74.21	140,503.28	200.81	409,074.50	8.00	5,926.96	18.00
Bradford	187.46	181.51	687,316.66	54.93	36.62	69,333.38	32.49	66,187.33	-	-	1.00
Brentwood	748.86	685.00	2,593,862.10	31.68	13.44	25,446.22	113.59	231,393.29	3.00	2,222.61	7.00
Bridgewater	86.19	81.00	306,719.46	24.93	15.87	30,046.99	9.72	19,808.25	-	-	1.00
Bristol	349.39	347.00	1,313,971.02	152.28	98.83	187,116.82	44.64	90,946.37	-	-	1.00
Brookfield	81.13	83.00	314,292.78	24.13	15.44	29,232.86	4.73	9,644.49	-	-	1.00
Brookline	1,126.40	1,124.00	4,256,205.84	48.22	51.36	97,240.92	166.97	340,134.83	9.00	6,667.83	20.00
Cambridge	-	-	-	-	-	-	-	-	-	-	-
Campton	403.03	403.03	1,526,137.58	112.82	113.80	215,459.82	62.74	127,812.36	1.00	740.87	7.63
Canaan	434.57	435.00	1,647,197.10	149.43	157.67	298,519.76	94.34	192,178.11	3.00	2,222.61	4.66
Candia	442.31	435.00	1,647,197.10	70.78	37.47	70,942.70	74.81	152,392.33	2.00	1,481.74	11.00
Canterbury	221.41	197.47	747,751.75	33.34	22.23	42,088.50	27.08	55,168.61	2.00	1,481.74	-
Carroll	59.26	44.45	168,317.04	20.22	12.87	24,367.03	3.22	6,561.33	2.00	1,481.74	1.00
Center Harbor	97.05	86.16	326,258.63	16.25	8.60	16,282.55	10.00	20,371.10	-	-	2.00
Charlestown	614.34	596.76	2,259,727.22	294.38	262.11	496,258.11	136.44	277,944.31	1.49	1,104.93	9.00

New Hampshire Department of Education  
Division of Education Analytics and Resources  
Office of School Finance  
Estimated FY2022  
Municipal Summary of Adequacy Aid

				FY2022		Stabilization	Estimated FY2022 as of 11-15-20
	Grade 3 Reading Differentiated Aid 740.87	Total Calculated Cost of an Adequate Education \$	SWEPT @ \$1.825	Preliminary Grants = Cost of Adequacy Less SWEPT	FY2012 Stabilization Grant	If Preliminary Grant > 0 and ADM > 0 then FY12 Stabilization @ 100%	Adequacy Grant = Preliminary Grant plus Stabilization Grant
<b>State Total</b>	<b>1,681,400.98</b>	<b>737,350,886.44</b>	<b>363,283,230</b>	<b>402,137,318.77</b>	<b>158,480,276</b>	<b>157,245,996.00</b>	<b>559,383,314.77</b>
Acworth	-	429,336.90	180,769	248,567.90	245,385.00	245,385.00	493,952.90
Albany	1,481.74	429,542.24	219,219	210,323.24	315,427.00	315,427.00	525,750.24
Alexandria	3,704.35	875,522.51	397,898	477,624.51	283,426.00	283,426.00	761,050.51
Allenstown	7,408.70	2,494,392.14	596,805	1,897,587.14	2,229,085.00	2,229,085.00	4,126,672.14
Alstead	740.87	913,423.20	334,573	578,850.20	721,271.00	721,271.00	1,300,121.20
Alton	7,417.07	2,815,611.87	3,602,058	-	-	-	-
Amherst	20,308.58	7,392,932.16	3,672,792	3,720,140.16	-	-	3,720,140.16
Andover	2,963.48	1,313,710.90	534,415	779,295.90	212,449.00	212,449.00	991,744.90
Antrim	2,222.61	1,365,766.77	499,931	865,835.77	1,207,389.00	1,207,389.00	2,073,224.77
Ashland	-	1,014,535.49	465,725	548,810.49	275,155.00	275,155.00	823,965.49
Atkinson	9,509.29	3,018,744.65	2,167,525	851,219.65	-	-	851,219.65
Auburn	15,482.26	3,730,960.42	1,709,324	2,021,636.42	69,205.00	69,205.00	2,090,841.42
Barnstead	14,076.53	3,047,674.74	1,130,685	1,916,989.74	888,419.00	888,419.00	2,805,408.74
Barrington	14,817.40	5,840,032.24	2,145,197	3,694,835.24	725,476.00	725,476.00	4,420,311.24
Bartlett	3,704.35	1,048,463.80	2,261,385	-	18,308.00	-	-
Bath	740.87	596,886.29	220,546	376,340.29	259,033.00	259,033.00	635,373.29
Bedford	36,298.48	17,045,548.23	7,789,229	9,256,319.23	-	-	9,256,319.23
Belmont	9,631.31	4,533,707.53	1,492,832	3,040,875.53	1,233,780.00	1,233,780.00	4,274,655.53
Bennington	2,338.63	924,614.62	233,482	691,132.62	489,829.00	489,829.00	1,180,961.62
Benton	-	126,143.85	48,787	77,356.85	59,781.00	59,781.00	137,137.85
Berlin	10,014.34	5,182,291.57	645,350	4,536,941.57	5,495,595.00	5,495,595.00	10,032,536.57
Bethlehem	2,222.61	1,240,138.91	529,994	710,144.91	449,239.00	449,239.00	1,159,383.91
Boscawen	3,704.35	2,081,659.61	538,119	1,543,540.61	1,119,944.00	1,119,944.00	2,663,484.61
Bow	13,335.66	6,002,886.83	2,197,686	3,805,200.83	349,208.00	349,208.00	4,154,408.83
Bradford	740.87	823,578.24	449,222	374,356.24	199,555.00	199,555.00	573,911.24
Brentwood	5,186.09	2,858,110.31	1,233,794	1,624,316.31	-	-	1,624,316.31
Bridgewater	740.87	357,315.57	761,930	-	-	-	-
Bristol	740.87	1,592,775.08	1,004,148	588,627.08	267,027.00	267,027.00	855,654.08
Brookfield	740.87	353,911.00	217,266	136,645.00	56,013.00	56,013.00	192,658.00
Brookline	14,817.40	4,715,066.82	1,260,913	3,454,153.82	758,524.00	758,524.00	4,212,677.82
Cambridge	-	-	18,653	-	203.00	-	-
Campton	5,656.39	1,875,807.02	783,181	1,092,626.02	669,210.00	669,210.00	1,761,836.02
Canaan	3,451.86	2,143,569.44	736,361	1,407,208.44	956,783.00	956,783.00	2,363,991.44
Candia	8,149.57	1,880,163.44	966,138	914,025.44	-	-	914,025.44
Canterbury	-	846,490.60	576,838	269,652.60	-	-	269,652.60
Carroll	740.87	201,468.01	694,873	-	-	-	-
Center Harbor	1,481.74	364,394.02	932,360	-	-	-	-
Charlestown	6,667.83	3,041,702.40	557,763	2,483,939.40	2,520,022.00	2,520,022.00	5,003,961.40

New Hampshire Department of Education  
Division of Education Analytics and Resources  
Office of School Finance  
Revised FY2021  
Municipal Summary of Adequacy Aid

	19-20 Membership ADM	Base Adequacy Aid 3,708.78	F & R ADM	Free or Reduced Differentiated Aid 1,854.38	SPED ADM	Special Education Differentiated Aid 1,995.21	ELL ADM	ELL Differentiated Aid 725.63	Grade 3 Reading Below Proficient ADM	Grade 3 Reading Differentiated Aid 725.63	Total Calculated Cost of an Adequate Education \$	SWEPT @ \$1.925
<b>State Total</b>	<b>167,298.07</b>	<b>620,471,739.72</b>	<b>45,686.42</b>	<b>84,719,977.43</b>	<b>29,374.95</b>	<b>58,609,192.98</b>	<b>4,962.32</b>	<b>3,600,809.39</b>	<b>2,269.50</b>	<b>1,646,813.88</b>	<b>769,048,533.40</b>	<b>363,068,238</b>
3 Acworth	91.78	340,397.39	46.91	86,994.34	18.78	37,464.26	-	-	-	-	464,855.99	190,066
5 Albany	97.42	361,317.88	41.08	76,180.16	17.02	33,951.69	-	-	2.00	1,451.26	472,900.99	217,159
7 Alexandria	219.39	813,655.52	63.09	116,994.32	29.68	59,221.22	2.00	1,451.26	5.00	3,628.15	994,950.47	403,764
9 Allenstown	524.29	1,944,491.10	216.32	401,138.37	99.90	199,313.10	7.00	5,079.41	10.00	7,256.30	2,557,278.28	591,233
11 Alstead	200.36	743,078.18	83.17	154,235.65	40.54	80,891.60	-	-	1.00	725.63	978,931.06	362,442
15 Alton	617.09	2,288,632.88	143.22	265,585.23	118.19	235,812.67	-	-	10.01	7,264.50	2,797,295.28	3,561,933
17 Amherst	1,828.94	6,783,151.30	97.10	180,055.29	266.32	531,369.12	16.28	11,815.43	27.41	19,890.82	7,526,281.96	3,648,060
19 Andover	309.46	1,147,709.42	101.63	188,454.15	54.26	108,254.71	-	-	4.00	2,902.52	1,447,320.80	563,304
21 Antrim	305.58	1,133,317.50	102.98	190,964.61	65.37	130,418.30	3.00	2,176.89	3.00	2,176.89	1,459,054.19	492,372
23 Ashland	217.22	805,632.32	85.45	158,459.00	35.28	70,385.42	1.00	725.63	-	-	1,035,202.37	477,838
27 Atkinson	736.17	2,730,295.54	36.98	68,573.86	125.93	251,255.60	4.00	2,902.52	12.84	9,313.68	3,062,341.20	2,111,762
29 Auburn	918.86	3,407,862.20	49.21	91,246.25	139.88	279,080.80	5.00	3,628.15	20.90	15,163.78	3,796,981.18	1,645,684
31 Barnstead	686.73	2,546,923.81	189.24	350,922.69	143.01	285,327.60	-	-	19.00	13,786.97	3,196,961.07	1,108,561
33 Barrington	1,353.41	5,019,493.63	172.93	320,672.18	247.60	494,009.21	3.00	2,176.89	20.00	14,512.60	5,850,864.51	2,151,706
35 Bartlett	253.10	938,675.90	76.94	142,682.49	46.32	92,424.11	-	-	5.00	3,628.15	1,177,410.65	2,282,442
39 Bath	134.51	498,883.20	35.01	64,912.94	18.43	36,765.54	-	-	1.00	725.63	601,287.31	206,982
41 Bedford	4,285.96	15,895,677.91	219.31	406,691.31	558.05	1,113,427.14	66.84	48,504.37	48.99	35,551.81	17,499,852.54	8,064,566
43 Belmont	1,010.77	3,748,727.27	359.47	666,590.08	204.48	407,970.96	7.00	5,079.41	13.00	9,433.19	4,837,800.91	1,453,229
45 Bennington	196.93	730,368.56	59.51	110,361.39	45.87	91,511.70	-	-	3.16	2,290.52	934,532.17	232,196
47 Benton	27.84	103,265.79	8.55	15,846.98	10.01	19,963.27	-	-	-	-	139,076.04	50,784
51 Berlin	1,013.46	3,758,682.75	600.86	1,114,220.54	237.04	472,944.78	2.00	1,451.26	13.52	9,808.34	5,357,107.67	633,911
53 Bethlehem	263.77	978,279.36	102.00	189,138.04	36.45	72,727.80	1.00	725.63	3.00	2,176.89	1,243,047.72	512,423
55 Boscawen	474.53	1,759,932.57	162.57	301,474.90	105.10	209,686.99	6.00	4,353.78	5.00	3,628.15	2,279,076.39	532,515
57 Bow	1,440.04	5,340,799.71	82.13	152,290.96	200.81	400,660.51	8.00	5,805.04	18.00	13,061.34	5,912,617.56	2,214,241
59 Bradford	187.46	695,255.69	54.93	101,866.10	32.49	64,825.97	-	-	1.00	725.63	862,673.39	408,370
63 Brentwood	748.86	2,777,339.19	31.68	58,742.68	113.59	226,633.91	3.00	2,176.89	7.00	5,079.41	3,069,972.08	1,238,330
65 Bridgewater	86.19	319,647.14	24.93	46,231.36	9.72	19,400.82	-	-	1.00	725.63	386,004.95	813,780
67 Bristol	349.39	1,295,828.45	152.28	282,387.21	44.64	89,075.75	-	-	1.00	725.63	1,668,017.04	1,001,030
69 Brookfield	81.13	300,903.71	24.13	44,751.38	4.73	9,446.12	-	-	1.00	725.63	355,826.84	241,563
71 Brookline	1,126.40	4,177,570.53	48.22	89,416.53	166.97	333,138.82	9.00	6,530.67	20.00	14,512.60	4,621,169.15	1,235,449
73 Cambridge	-	-	-	-	-	-	-	-	-	-	-	17,460
75 Campton	403.03	1,494,731.43	112.82	209,206.89	62.74	125,183.47	1.00	725.63	7.63	5,540.04	1,835,387.46	844,343
77 Canaan	434.57	1,611,705.98	149.43	277,099.26	94.34	188,225.32	3.00	2,176.89	4.66	3,380.86	2,082,588.31	687,392
79 Candia	442.31	1,640,427.14	70.78	131,245.97	74.81	149,257.87	2.00	1,451.26	11.00	7,981.93	1,930,364.17	1,001,574
81 Canterbury	221.41	821,150.60	33.34	61,825.40	27.08	54,033.88	2.00	1,451.26	-	-	938,461.14	570,524
83 Carroll	59.26	219,788.61	20.22	37,497.23	3.22	6,426.37	2.00	1,451.26	1.00	725.63	265,889.10	713,653
87 Center Harbor	97.05	359,954.90	16.25	30,129.04	10.00	19,952.10	-	-	2.00	1,451.26	411,487.30	927,822
89 Charlestown	614.34	2,278,442.26	294.38	545,892.94	136.44	272,227.45	1.49	1,082.20	9.00	6,530.67	3,104,175.52	554,219
91 Chatham	50.99	189,127.75	9.68	17,946.32	8.00	15,961.68	-	-	-	-	223,035.75	105,882
93 Chester	787.83	2,921,891.86	45.06	83,562.44	132.14	263,644.66	3.81	2,765.59	19.07	13,836.31	3,285,700.86	1,275,137
95 Chesterfield	433.36	1,607,236.53	80.83	149,896.77	48.09	95,947.45	3.00	2,176.89	8.00	5,805.04	1,861,062.68	1,012,449
99 Chichester	316.41	1,173,480.99	53.85	99,850.39	51.00	101,763.69	2.96	2,146.99	3.00	2,176.89	1,379,418.95	602,553



New Hampshire Department of Education  
Division of Education Analytics and Resources  
Office of School Finance  
Revised FY2021  
Municipal Summary of Adequacy Aid

10-01-2020



	New FY2021 only	New FY2021 only	New FY2021 only	FY2021 Preliminary Grants = Cost of Adequacy Less SWEPT + F&R Aid + Fiscal Disparity	FY2012 Stabilization Grant	Stabilization If Preliminary Grant > 0 and ADM > 0 then FY12 Stabilization @ 100%	FY2021 as of 11-15-19 Adequacy Grant = Preliminary Grant + Stabilization Grant + F&R + Fiscal Disparity	Minimum First FY21 Estimate as of 11-15-19 X 95%	FY2021 Grants as of 10-1-2020  Grants = Max of Preliminary Grant plus Stabilization Grant @ 100% OR 95% of 11-15-19 Grant Estimate
State Total		11,737,621.26	47,508,000.72	490,928,330.19	158,480,276	157,262,893.00	654,655,067.73	621,922,314.40	649,429,576.92
Acworth	51.11%	16,419.52	-	291,209.51	245,385.00	245,385.00	559,438.48	531,466.56	536,594.51
Albany	42.17%	12,629.98	-	268,371.97	315,427.00	315,427.00	587,118.51	557,762.58	583,798.97
Alexandria	28.76%	13,228.90	5,334.64	609,750.01	283,426.00	283,426.00	890,077.90	845,574.01	893,176.01
Allenstown	41.26%	65,070.04	573,325.40	2,604,440.72	2,229,085.00	2,229,085.00	4,690,422.19	4,455,901.08	4,833,525.72
Alstead	41.51%	25,170.68	22,504.04	664,163.78	721,271.00	721,271.00	1,449,168.77	1,376,710.33	1,385,434.78
Alton	23.21%	24,235.90	-	-	-	-	-	-	-
Amherst	5.31%	-	-	3,878,221.96	-	-	3,911,564.41	3,715,986.19	3,878,221.96
Andover	32.84%	24,331.78	24,593.14	932,941.72	212,449.00	212,449.00	1,114,783.55	1,059,044.37	1,145,390.72
Antrim	33.70%	25,301.54	117,807.50	1,109,791.23	1,207,389.00	1,207,389.00	2,433,643.45	2,311,961.28	2,317,180.23
Ashland	39.34%	24,508.14	-	581,872.51	275,155.00	275,155.00	931,114.25	884,558.54	884,558.54
Atkinson	5.02%	-	-	950,579.20	-	-	928,708.49	882,273.07	950,579.20
Auburn	5.36%	-	152,011.62	2,303,308.80	69,205.00	69,205.00	2,341,386.44	2,224,317.12	2,372,513.80
Barnstead	27.56%	38,024.43	274,066.15	2,400,490.65	888,419.00	888,419.00	3,309,513.02	3,144,037.37	3,288,909.65
Barrington	12.78%	16,114.40	601,916.57	4,317,189.48	725,476.00	725,476.00	5,099,582.33	4,844,603.21	5,042,665.48
Bartlett	30.40%	17,053.45	-	-	18,308.00	-	-	-	-
Bath	26.02%	6,640.69	58,491.80	459,437.80	259,033.00	259,033.00	739,285.26	702,321.00	718,470.80
Bedford	5.12%	-	141,272.06	9,576,558.60	-	-	9,786,424.36	9,297,103.14	9,576,558.60
Belmont	35.56%	93,192.92	663,188.69	4,140,953.52	1,233,780.00	1,233,780.00	5,191,403.56	4,931,833.38	5,374,733.52
Bennington	30.22%	13,112.33	201,207.54	916,656.04	489,829.00	489,829.00	1,419,566.45	1,348,588.13	1,406,485.04
Benton	30.69%	1,912.10	994.38	91,198.52	59,781.00	59,781.00	156,841.08	148,999.03	150,979.52
Berlin	59.29%	210,300.58	1,642,005.55	6,575,502.80	5,495,595.00	5,495,595.00	12,294,466.20	11,679,742.89	12,071,097.80
Bethlehem	38.67%	28,754.95	-	759,379.67	449,239.00	449,239.00	1,162,514.96	1,104,389.21	1,208,618.67
Boscawen	34.26%	40,607.11	516,857.80	2,304,026.30	1,119,944.00	1,119,944.00	3,399,458.20	3,229,485.29	3,423,970.30
Bow	5.70%	-	577,128.30	4,275,504.86	349,208.00	349,208.00	4,625,275.83	4,394,012.04	4,624,712.86
Bradford	29.30%	11,734.56	-	466,037.95	199,555.00	199,555.00	654,786.97	622,047.62	665,592.95
Brentwood	4.23%	-	255,464.16	2,087,106.24	-	-	2,229,824.91	2,118,333.66	2,118,333.66
Bridgewater	28.93%	5,258.42	-	-	-	-	-	-	-
Bristol	43.58%	48,382.51	-	715,369.55	267,027.00	267,027.00	965,486.16	917,211.85	982,396.55
Brookfield	29.74%	5,232.58	-	119,496.42	56,013.00	56,013.00	179,415.74	170,444.95	175,509.42
Brookline	4.28%	-	1,295,117.15	4,680,837.30	758,524.00	758,524.00	5,435,595.66	5,163,815.88	5,439,361.30
Cambridge	0.00%	-	-	-	203.00	-	-	-	-
Campton	27.99%	23,022.38	-	1,014,066.84	669,210.00	669,210.00	1,732,963.55	1,646,315.37	1,683,276.84
Canaan	34.39%	37,465.45	193,202.12	1,625,863.88	956,783.00	956,783.00	2,692,568.11	2,557,939.70	2,582,646.88
Candia	16.00%	8,256.75	-	937,046.92	-	-	948,430.87	901,009.33	937,046.92
Canterbury	15.06%	3,661.00	-	371,598.14	-	-	846,673.02	804,339.37	804,339.37
Carroll	34.12%	5,030.05	-	-	-	-	-	-	-
Center Harbor	16.74%	1,983.08	-	-	-	-	-	-	-
Charlestown	47.92%	102,843.76	840,959.83	3,493,760.11	2,520,022.00	2,520,022.00	6,025,164.23	5,723,906.02	6,013,782.11
Chatham	18.98%	1,339.25	-	118,493.00	-	-	121,454.10	115,381.40	118,493.00
Chester	5.72%	-	282,654.85	2,293,218.71	532,325.00	532,325.00	2,670,185.30	2,536,676.04	2,825,543.71
Chesterfield	18.65%	10,991.67	-	859,605.35	119,256.00	119,256.00	1,025,397.67	974,127.79	978,861.35
Chichester	17.02%	6,682.03	-	783,547.98	115,615.00	115,615.00	920,454.88	874,432.14	899,162.98

## **FY2022 Adequate Education Aid**

### **How the Cost of an Opportunity for an Adequate Education is Determined**

RSA 198:38 through 198:42 specify how aid is calculated and distributed.

#### **Students:**

Adequacy Aid is calculated using the Average Daily Membership (ADM) of the students who reside within a municipality. Any full-time student K-12 enrolled in school for the entire year has an ADM of 1.00. If a student moves mid-year, he is counted as a fractional ADM in each municipality. For FY2022 Adequacy Aid, school year 2020-2021 ADM will be used.

The total ADM for a municipality consists of:

- Students who attended a school operated by their resident district.
- Students tuitioned by the resident district to a district-operated school in NH or another state.
- Students tuitioned by the resident district to a non-public school, such as a special education program.
- Home school students enrolled in high school academic courses at the rate of 0.15 ADM per course. These students will be counted only if the appropriation has excess funds available.
- Preschool students are not included.
- Charter schools students are not included, except as provided for in RSA 194-B:11.

#### **Cost of Adequacy:**

Every two years the base per pupil cost and additional costs for certain students are adjusted for inflation and used for both years of the State's biennium. RSA 198:40-d specifies that the US Bureau of Labor Statistics' Consumer Price Index for All Urban Consumers, Northeast Region, special aggregate index of "services less medical care services" will be used to make the adjustments. For the biennium starting July 1, 2021, this inflation adjustment is an increase of 2.1%.

For FY2022 and FY2023, the base per pupil rate is \$3,786.66 per ADM. Adequacy includes an additional rate for certain students as follows:

- \$1,893.22 for a free or reduced-price meal eligible student. This eligibility determination is based on household income not participation in a lunch program. Students from households receiving TANF or SNAP are automatically eligible. Others are certified if parents/guardians provide income information.
- \$2,037.11 for a special education student who has an individualized educational plan (IEP).
- \$740.87 for an English Language Learner receiving English Language instruction. Students who have advanced to the monitoring stage are not included.
- \$740.87 for each 3<sup>rd</sup> grade pupil whose achievement score on the state assessment for reading was below the proficient level, provided the student is not already counted in any of the above three categories. Students who did not take the test are not counted.



For each municipality, the cost of an opportunity for an adequate education is calculated by applying the base rate and applicable additional rates to the ADM of each student.

### **How Adequacy Grants are Determined**

#### **Statewide Education Property Tax Assessment:**

Each December, the Department of Revenue Administration determines the minimum tax rate needed to raise at least \$363 million from the Statewide Education Property Tax (SWEPT) for the following school year. The tax rate, rounded to the nearest one-half cent, is applied to equalized valuations without utilities. (RSA 76:3 and RSA 76:8.) Municipalities collect the SWEPT and send the total assessment amount directly to its school district(s). Within cooperative districts the assessment amount is credited to the individual towns. While municipalities are responsible for collecting and distributing this tax revenue, SWEPT is a state tax, not a local tax. For FY2022, a tax rate of \$1.825 per thousand will be applied to April 1, 2019 equalized values.

#### **Preliminary Grant:**

When the SWEPT assessment is subtracted from the cost of adequacy the balance is the preliminary grant. If SWEPT is more than the cost of adequacy then the preliminary grant is zero.

#### **Stabilization Grant:**

When a new funding formula was enacted for FY2012, to ease the impact on municipalities facing a decrease in aid, the Legislature utilized a stabilization grant to cover the decreases. Not all municipalities received a stabilization grant in 2012. For FY2022, the stabilization grant will be 100% of the 2012 amount.

#### **Inclusion of Home-Schooled Course Credit:**

Prior to the final payment of adequacy grants in April, the Department of Education will determine if the appropriation allocated in the state budget for adequacy aid is sufficient to allow for inclusion of an ADM credit of 0.15 for each enrollment in an academic course by a home-schooled student.

#### **Total Grant:**

A municipality's total grant is the sum of its preliminary and stabilization grants. For the final calculation in the spring of 2022, the total grant will be no less than 95% of the November 15, 2020 estimate, and will include home-schooled course credit funding if applicable.

### **Publication and Payment Schedule**

#### **Publication Schedule for Adequacy Aid**

The first estimate is published on the November 15<sup>th</sup> that precedes the beginning of the fiscal year. ADM is estimated using data from the second preceding school year and applying adjustments for anticipated enrollment increases or decreases. This estimate is generally used to set school budgets.

The second estimate is made on October 1<sup>st</sup> of the fiscal year using preliminary ADM data for the previous school year. This estimate is used by the Department of Revenue Administration to set school tax rates.

The final calculation is usually made by March using the prior year's ADM that has been closely reviewed. For FY2022, adjusted 2019-2020 school year ADM data will be used for the first estimate, and 2020-2021 data will be used for the second estimate and final determination.

Grant Payment Schedule:

The first payment of 20% by September 1<sup>st</sup> is based on the first estimate from the Nov 15<sup>th</sup> of the previous year. The second and third payments of 20% by November 1<sup>st</sup> and 30% by January 1<sup>st</sup> are based on the October 1<sup>st</sup> "final" estimate. The final payment (of approximately 30%) is made by April 1<sup>st</sup> and based on finalized ADM data.

NEW HAMPSHIRE DEPARTMENT OF EDUCATION  
OFFICE OF SCHOOL FINANCE  
101 Pleasant Street, Concord, NH 03301-3852  
Telephone 271-2752/FAX 271-1953

EQUALIZED VALUATION PER PUPIL, 2019-2020

SCHOOL DISTRICT	APRIL 1, 2019 EQUALIZED VALUATION INCLUDING RR & UTILITIES *	2019-2020 AVERAGE DAILY MEMBERSHIP IN RESIDENCE	2019 EQUALIZED VALUATION PER PUPIL
STATE AVERAGE	\$ 207,866,493,470	173,205.53	\$ 1,201,688 **
ALBANY	123,473,485	98.80	1,249,732
ALLENSTOWN	336,900,978	563.89	597,459
ALTON	1,983,379,465	638.78	3,104,949
AMHERST (K-8) #	1,381,838,341	1,251.68	1,103,987
ANDOVER	311,035,725	314.54	988,859
ASHLAND (K-8) #	191,385,917	162.73	1,176,095
AUBURN	954,081,692	925.91	1,030,426
BARNSTEAD	629,786,763	704.99	893,327
BARRINGTON	1,189,359,362	1,401.90	848,391
BARTLETT	1,249,472,584	281.18	4,443,675
BATH	140,835,195	135.47	1,039,604
BEDFORD	4,325,031,946	4,335.46	997,595
BENTON	27,823,571	28.47	977,294
BERLIN	504,908,695	1,040.51	485,251
BETHLEHEM (K-6) #	166,291,643	153.18	1,085,596
BOW	1,318,298,872	1,463.61	900,717
BRENTWOOD (K-5) #	275,851,571	300.02	919,444
BROOKLINE (K-6) #	328,231,201	536.88	611,368
CAMPTON (K-8) #	303,279,567	284.87	1,064,624
CANDIA	537,788,721	460.12	1,168,801
CARROLL COUNTY HALE'S LOC.	81,050,972	0.88	92,103,377
CHATHAM	61,052,758	54.99	1,110,252
CHESTER	775,987,379	795.93	974,944
CHESTERFIELD	609,693,938	441.43	1,381,179
CHICHESTER	345,889,885	323.87	1,067,990
CLAREMONT	787,774,620	1,680.68	468,724
CLARKSVILLE	54,018,655	20.81	2,595,803
COLEBROOK	191,334,527	252.83	756,771
COLUMBIA	108,213,586	61.43	1,761,576
CONCORD	4,192,929,768	4,227.01	991,938
CONTOOCH VALLEY	2,379,990,148	2,086.21	1,140,820
ANTRIM	( 284,199,452 )	( 307.08 )	( 925,490 )
BENNINGTON	( 130,016,520 )	( 199.83 )	( 650,636 )
DUBLIN	( 267,826,093 )	( 133.47 )	( 2,006,639 )
FRANCESTOWN	( 221,062,592 )	( 171.17 )	( 1,291,480 )
GREENFIELD	( 178,972,295 )	( 195.87 )	( 913,730 )
HANCOCK	( 282,972,606 )	( 169.30 )	( 1,671,427 )
PETERBOROUGH	( 798,193,602 )	( 719.59 )	( 1,109,234 )
SHARON	( 54,220,065 )	( 46.50 )	( 1,166,023 )
TEMPLE	( 162,526,923 )	( 143.40 )	( 1,133,382 )
CONWAY	1,855,949,037	1,179.0	1,574,119

SCHOOL DISTRICT	APRIL 1, 2019 EQUALIZED VALUATION INCLUDING RR & UTILITIES *	2019-2020 AVERAGE DAILY MEMBERSHIP IN RESIDENCE	2019 EQUALIZED VALUATION PER PUPIL
<b>COOS COUNTY</b>			
CAMBRIDGE	10,406,181	-	N/A
DIX GRANT	1,121,552	-	N/A
DIXVILLE	31,885,049	-	N/A
MARTIN'S LOCATION	243,605	-	N/A
MILLSFIELD	94,828,130	4.00	23,707,033
ODELL	3,162,927	-	N/A
PINKHAM'S GRANT	4,790,247	-	N/A
SUCCESS	14,617,082	-	N/A
WENTWORTH LOCATION	8,780,135	-	N/A
<b>CORNISH</b>			
CORNISH	200,222,307	143.72	1,393,142
CROYDON	99,733,307	83.11	1,200,016
DEERFIELD	728,984,215	698.18	1,044,121
DERRY	3,677,968,779	4,887.85	752,472
DOVER	3,965,170,464	3,816.23	1,039,028
<b>DRESDEN</b>			
DRESDEN	NOT AVAILABLE	880.01	
HANOVER (6-12) #	( 1,282,826,652 )	( 590.80 )	( 2,171,338 )
NORWICH,VT (6-12)	( NOT AVAILABLE )	( 289.21 )	
<b>DUMMER</b>			
DUMMER	89,435,771	23.60	3,789,651
DUNBARTON	423,324,487	461.43	917,419
EAST KINGSTON (K-5) #	155,837,770	135.40	1,150,944
EATON	114,476,882	27.67	4,137,220
ELLSWORTH	17,392,748	10.00	1,739,275
<b>EPPING</b>			
EPPING	965,201,474	919.66	1,049,520
EPSOM	515,468,565	582.87	884,363
ERROL	89,076,350	17.00	5,239,785
EXETER (K-5) #	1,080,001,692	927.74	1,164,121
<b>EXETER REG COOP</b>			
EXETER REG COOP	3,297,156,510	2,847.82	1,157,783
BRENTWOOD (6-12) #	( 426,741,516 )	( 464.13 )	( 919,444 )
EAST KINGSTON (6-12) #	( 248,684,394 )	( 216.07 )	( 1,150,944 )
EXETER (6-12) #	( 1,338,715,961 )	( 1,149.98 )	( 1,164,121 )
KENSINGTON (6-12) #	( 229,194,095 )	( 167.79 )	( 1,365,958 )
NEWFIELDS (6-12) #	( 166,730,396 )	( 142.19 )	( 1,172,589 )
STRATHAM (6-12) #	( 887,090,148 )	( 707.66 )	( 1,253,554 )
<b>FALL MOUNTAIN REG</b>			
FALL MOUNTAIN REG	1,130,209,512	1,443.47	782,981
ACWORTH	( 101,467,749 )	( 102.96 )	( 985,506 )
ALSTEAD	( 187,072,434 )	( 210.08 )	( 890,482 )
CHARLESTOWN	( 332,698,928 )	( 643.66 )	( 516,886 )
LANGDON	( 61,442,357 )	( 62.54 )	( 982,449 )
WALPOLE	( 447,528,044 )	( 424.23 )	( 1,054,918 )
<b>FARMINGTON</b>			
FARMINGTON	569,969,136	816.98	697,654
FRANKLIN	727,398,400	1,036.46	701,810
FREEDOM	604,201,127	106.44	5,676,448
FREMONT	557,038,486	602.14	925,098
<b>GILFORD</b>			
GILFORD	2,127,633,134	999.70	2,128,272
GILMANTON	546,461,031	571.80	955,686
GOFFSTOWN	1,929,008,574	2,269.60	849,933
<b>G R S COOP</b>			
G R S COOP	439,925,711	382.54	1,150,012
GORHAM	( 295,653,777 )	( 326.88 )	( 904,472 )
RANDOLPH	( 72,086,669 )	( 24.47 )	( 2,945,920 )
SHELBURNE	( 72,185,265 )	( 31.19 )	( 2,314,372 )

SCHOOL DISTRICT	APRIL 1, 2019 EQUALIZED VALUATION INCLUDING RR & UTILITIES *	2019-2020 AVERAGE DAILY MEMBERSHIP IN RESIDENCE	2019 EQUALIZED VALUATION PER PUPIL
GOSHEN	81,192,807	84.52	960,634
GOVERNOR WENTWORTH	5,202,658,673	2,151.43	2,418,233
BROOKFIELD	( 120,021,096 )	( 81.28 )	( 1,476,638 )
EFFINGHAM	( 198,500,825 )	( 196.12 )	( 1,012,140 )
NEW DURHAM	( 541,924,712 )	( 341.47 )	( 1,587,035 )
OSSIPEE	( 813,747,945 )	( 573.12 )	( 1,419,856 )
TUFTONBORO	( 1,202,255,928 )	( 250.57 )	( 4,798,084 )
WOLFEBORO	( 2,326,208,167 )	( 708.87 )	( 3,281,572 )
GRANTHAM	555,710,225	457.57	1,214,481
GREENLAND	954,307,897	599.50	1,591,840
HAMPSTEAD	1,390,644,090	1,255.53	1,107,615
HAMPTON (K-8) #	2,701,784,140	1,057.03	2,556,015
HAMPTON FALLS (K-8) #	370,788,964	219.47	1,689,474
HANOVER (K-5) #	1,243,156,302	572.53	2,171,338
HARRISVILLE	219,299,435	88.76	2,470,701
HART'S LOCATION	19,315,395	0.88	21,949,313
HAVERHILL COOP	384,640,648	580.21	662,934
HENNIKER (K-8) #	366,924,524	406.46	902,732
HILL	97,555,735	107.40	908,340
HILLSBORO-DEERING	827,601,794	1,037.33	797,819
DEERING	( 227,381,255 )	( 195.96 )	( 1,160,345 )
HILLSBORO	( 600,220,539 )	( 841.37 )	( 713,385 )
HINSDALE	402,362,648	519.85	773,998
HOLDERNESS (K-8) #	599,409,571	148.35	4,040,509
HOLLIS (K-6) #	770,566,360	638.57	1,206,706
HOLLIS/BROOKLINE	1,156,992,696	1,260.18	918,117
BROOKLINE (7-12) #	( 373,466,312 )	( 610.87 )	( 611,368 )
HOLLIS (7-12) #	( 783,526,384 )	( 649.31 )	( 1,206,706 )
HOOKSETT	2,466,340,975	1,896.06	1,300,772
HOPKINTON	817,155,489	970.17	842,281
HUDSON	3,610,615,802	3,163.65	1,141,282
INTER-LAKES COOP	3,303,765,665	979.44	3,373,117
CENTER HARBOR	( 513,395,718 )	( 97.06 )	( 5,289,468 )
MEREDITH	( 2,335,103,686 )	( 746.21 )	( 3,129,285 )
SANDWICH	( 455,266,261 )	( 136.17 )	( 3,343,367 )
JACKSON	475,735,649	81.66	5,825,810
JAFFREY-RINDGE COOP	1,236,698,898	1,401.74	882,260
JAFFREY	( 536,749,754 )	( 709.90 )	( 756,092 )
RINDGE	( 699,949,144 )	( 691.84 )	( 1,011,721 )
JOHN STARK REGIONAL	475,579,444	610.96	778,413
HENNIKER (9-12) #	( 126,743,599 )	( 140.40 )	( 902,732 )
WEARE (9-12) #	( 348,835,845 )	( 470.56 )	( 741,321 )
KEARSARGE REGIONAL	3,581,782,766	1,709.55	2,095,161
BRADFORD	( 253,020,904 )	( 194.41 )	( 1,301,481 )
NEW LONDON	( 1,321,078,870 )	( 348.55 )	( 3,790,213 )
NEWBURY	( 913,248,475 )	( 211.22 )	( 4,323,684 )
SPRINGFIELD	( 228,723,540 )	( 184.62 )	( 1,238,888 )



SCHOOL DISTRICT	APRIL 1, 2019 EQUALIZED VALUATION INCLUDING RR & UTILITIES *	2019-2020 AVERAGE DAILY MEMBERSHIP IN RESIDENCE	2019 EQUALIZED VALUATION PER PUPIL
SUTTON	( 326,916,115 )	( 262.15 )	( 1,247,057 )
WARNER	( 321,137,565 )	( 348.43 )	( 921,670 )
WILMOT	( 217,657,297 )	( 160.17 )	( 1,358,914 )
KEENE	1,992,795,421	2,538.77	784,945
KENSINGTON (K-5) #	186,016,163	136.18	1,365,958
LACONIA	2,555,416,889	1,913.51	1,335,460
LAFAYETTE REGIONAL	306,711,347	103.02	2,977,202
EASTON (K-6) #	( 53,822,847 )	( 19.00 )	( 2,832,781 )
FRANCONIA (K-6) #	( 171,831,054 )	( 54.20 )	( 3,170,315 )
SUGAR HILL (K-6) #	( 81,057,446 )	( 29.82 )	( 2,718,224 )
LANDAFF	56,289,603	54.20	1,038,554
LEBANON	2,514,260,093	1,366.63	1,839,752
LEMPSTER	156,269,040	141.42	1,105,000
LINCOLN-WOODSTOCK	1,344,121,783	272.87	4,925,869
LINCOLN	( 1,040,831,599 )	( 122.43 )	( 8,501,442 )
WOODSTOCK	( 303,290,184 )	( 150.44 )	( 2,016,021 )
LISBON REGIONAL	196,369,410	308.14	637,273
LISBON	( 120,471,035 )	( 258.28 )	( 466,436 )
LYMAN	( 75,898,375 )	( 49.86 )	( 1,522,230 )
LITCHFIELD	1,115,576,791	1,290.10	864,721
LITTLETON	922,401,875	681.32	1,353,845
LONDONDERRY	4,816,326,189	3,924.50	1,227,246
LYME	377,098,674	277.43	1,359,257
MADISON	601,827,914	292.20	2,059,644
MANCHESTER	11,750,583,030	13,690.85	858,280
MARLBORO	208,635,961	258.02	808,604
MARLOW	74,531,472	86.84	858,262
MASCENIC REGIONAL	609,886,168	972.81	626,932
GREENVILLE	( 119,406,870 )	( 238.93 )	( 499,757 )
NEW IPSWICH	( 490,479,298 )	( 733.88 )	( 668,337 )
MASCOMA VALLEY REG	1,256,555,460	1,093.43	1,149,187
CANAAN	( 412,306,281 )	( 440.58 )	( 935,826 )
DORCHESTER	( 44,381,080 )	( 33.22 )	( 1,335,975 )
ENFIELD	( 627,474,167 )	( 439.75 )	( 1,426,888 )
GRAFTON	( 138,317,565 )	( 146.96 )	( 941,192 )
ORANGE	( 34,076,367 )	( 32.92 )	( 1,035,127 )
MASON	184,383,606	150.36	1,226,281
MERRIMACK	4,097,905,748	3,840.00	1,067,163
MERRIMACK VALLEY	1,842,742,412	2,339.14	787,786
BOSCAWEN	( 305,646,694 )	( 485.05 )	( 630,134 )
LOUDON	( 688,764,413 )	( 691.72 )	( 995,727 )
PENACOOK	( 418,635,859 )	( 756.04 )	( 553,722 )
SALISBURY	( 174,084,412 )	( 176.01 )	( 989,060 )
WEBSTER	( 255,611,034 )	( 230.32 )	( 1,109,808 )
MIDDLETON	200,824,040	261.66	767,500
MILAN	140,248,853	183.41	764,674
MILFORD	1,790,063,077	2,227.45	803,638
MILTON	511,927,925	509.80	1,004,174

SCHOOL DISTRICT	APRIL 1, 2019 EQUALIZED VALUATION INCLUDING RR & UTILITIES *	2019-2020 AVERAGE DAILY MEMBERSHIP IN RESIDENCE	2019 EQUALIZED VALUATION PER PUPIL
MONADNOCK REGIONAL	1,308,108,525	1,648.25	793,635
FITZWILLIAM	( 308,170,103 )	( 235.93 )	( 1,306,193 )
GILSUM	( 69,551,007 )	( 72.86 )	( 954,584 )
RICHMOND	( 109,449,935 )	( 145.19 )	( 753,839 )
ROXBURY	( 27,075,016 )	( 21.88 )	( 1,237,432 )
SWANZEY	( 645,072,520 )	( 854.34 )	( 755,054 )
TROY	( 148,789,944 )	( 318.05 )	( 467,819 )
MONROE	472,062,380	125.40	3,764,453
MONT VERNON (K-8) #	210,729,328	265.51	793,678
MOULTONBOROUGH	3,610,712,814	453.20	7,967,151
NASHUA	11,880,404,376	11,430.78	1,039,335
NELSON	129,804,578	66.00	1,966,736
NEW BOSTON	751,423,402	1,062.92	706,943
NEW CASTLE	802,742,782	79.50	10,097,393
NEWFIELDS (K-5) #	124,927,607	106.54	1,172,589
NEWFOUND AREA	2,188,132,372	1,181.44	1,852,089
ALEXANDRIA	( 239,230,769 )	( 229.94 )	( 1,040,405 )
BRIDGEWATER	( 425,913,059 )	( 87.50 )	( 4,867,578 )
BRISTOL	( 572,979,062 )	( 366.56 )	( 1,563,125 )
DANBURY	( 136,681,078 )	( 144.45 )	( 946,217 )
GROTON	( 131,229,195 )	( 47.33 )	( 2,772,643 )
HEBRON	( 320,159,924 )	( 51.52 )	( 6,214,284 )
NEW HAMPTON	( 361,939,285 )	( 254.14 )	( 1,424,173 )
NEWINGTON	1,073,222,127	70.38	15,248,965
NEWMARKET	1,071,729,412	1,065.84	1,005,526
NEWPORT	477,089,001	801.95	594,911
NORTH HAMPTON (K-8) #	884,560,527	341.44	2,590,676
NORTHUMBERLAND	141,725,905	291.66	485,928
NORTHWOOD	616,971,708	618.79	997,062
NOTTINGHAM	766,623,927	788.39	972,392
ORFORD - RIVENDELL INTERSTATE	159,875,158	125.76	1,271,272
OYSTER RIVER COOP	2,211,152,037	2,030.17	1,089,146
DURHAM	( 1,312,883,720 )	( 936.09 )	( 1,402,519 )
LEE	( 603,422,994 )	( 722.91 )	( 834,714 )
MADBURY	( 294,845,323 )	( 371.17 )	( 794,367 )
PELHAM	2,045,901,922	1,812.65	1,128,680
PEMBROKE	782,812,532	1,038.08	754,097
PEMI-BAKER COOP	870,770,729	616.35	1,412,786
ASHLAND (9-12) #	( 68,260,546 )	( 58.04 )	( 1,176,095 )
CAMPTON (9-12) #	( 139,721,313 )	( 131.24 )	( 1,064,624 )
HOLDERNESS (9-12) #	( 259,643,135 )	( 64.26 )	( 4,040,509 )
PLYMOUTH (9-12) #	( 174,257,628 )	( 193.20 )	( 901,955 )
RUMNEY (9-12) #	( 62,329,557 )	( 44.66 )	( 1,395,646 )
THORNTON (9-12) #	( 135,241,351 )	( 97.48 )	( 1,387,375 )
WENTWORTH (9-12) #	( 31,317,199 )	( 27.47 )	( 1,140,051 )
PIERMONT	101,179,064	85.58	1,182,275
PITTSBURG	330,355,095	49.43	6,683,291
PITTSFIELD	332,793,723	577.87	575,897
PLAINFIELD	316,793,849	293.09	1,080,876

SCHOOL DISTRICT	APRIL 1, 2019 EQUALIZED VALUATION INCLUDING RR & UTILITIES *	2019-2020 AVERAGE DAILY MEMBERSHIP IN RESIDENCE	2019 EQUALIZED VALUATION PER PUPIL
PLYMOUTH (K-8) #	369,142,958	409.27	901,955
PORTSMOUTH	6,784,387,454	2,216.73	3,060,538
PROFILE	403,530,812	212.36	1,900,220
BETHLEHEM (7-12) #	( 131,324,586 )	( 120.97 )	( 1,085,596 )
EASTON (7-12) #	( 22,662,252 )	( 8.00 )	( 2,832,782 )
FRANCONIA (7-12) #	( 160,386,219 )	( 50.59 )	( 3,170,315 )
SUGAR HILL (7-12) #	( 89,157,755 )	( 32.80 )	( 2,718,224 )
RAYMOND	1,192,260,746	1,235.96	964,643
ROCHESTER	2,799,860,390	4,119.58	679,647
ROLLINSFORD	328,393,844	310.47	1,057,731
RUMNEY (1-8) #	144,812,244	103.76	1,395,646
RYE	2,536,438,251	549.10	4,619,265
SALEM	5,758,775,055	3,636.96	1,583,403
SANBORN REGIONAL	1,541,495,697	1,351.27	1,140,775
KINGSTON	( 916,941,662 )	( 740.65 )	( 1,238,023 )
NEWTON	( 624,554,035 )	( 610.62 )	( 1,022,819 )
SEABROOK (K-8) #	2,122,586,161	697.10	3,044,880
SHAKER REGIONAL	1,154,605,023	1,254.25	920,554
BELMONT	( 830,378,752 )	( 1,027.89 )	( 807,848 )
CANTERBURY	( 324,226,271 )	( 226.36 )	( 1,432,348 )
SOMERSWORTH	1,104,489,258	1,497.91	737,354
SOUHEGAN COOP	796,167,141	759.14	1,048,775
AMHERST (9-12) #	( 688,965,114 )	( 624.07 )	( 1,103,987 )
MONT VERNON (9-12) #	( 107,202,027 )	( 135.07 )	( 793,678 )
SOUTH HAMPTON	173,048,136	108.36	1,596,974
STARK	77,949,264	49.66	1,569,659
STEWARTSTOWN	114,254,372	98.60	1,158,766
STODDARD	304,330,945	155.73	1,954,222
STRAFFORD	633,104,739	645.55	980,721
STRATFORD	86,110,748	74.22	1,160,209
STRATHAM (K-5) #	689,454,796	550.00	1,253,554
SULLIVAN	63,917,243	79.26	806,425
SUNAPEE	1,490,567,633	376.19	3,962,273
SURRY	90,631,569	135.32	669,757
TAMWORTH	406,377,067	298.64	1,360,759
THORNTON (K-8) #	290,988,109	209.74	1,387,375
TIMBERLANE REGIONAL	3,693,455,011	3,332.94	1,108,167
ATKINSON	( 1,198,704,778 )	( 757.82 )	( 1,581,780 )
DANVILLE	( 488,117,330 )	( 580.10 )	( 841,437 )
PLAISTOW	( 1,233,269,910 )	( 1,002.74 )	( 1,229,900 )
SANDOWN	( 773,362,993 )	( 992.28 )	( 779,380 )
UNITY	132,951,189	139.53	952,850
WAKEFIELD	1,212,936,197	663.77	1,827,344
WARREN	90,183,308	100.68	895,742
WASHINGTON	274,182,746	116.89	2,345,648
WATERTVILLE VALLEY	333,107,638	20.28	16,425,426
WEARE (K-8) #	675,194,849	910.80	741,321
WENTWORTH (1-8) #	81,536,441	71.52	1,140,051
WESTMORELAND	187,446,446	202.83	924,155
WHITE MOUNTAINS REG	1,180,649,654	994.63	1,187,024

SCHOOL DISTRICT	APRIL 1, 2019 EQUALIZED VALUATION INCLUDING RR & UTILITIES *	2019-2020 AVERAGE DAILY MEMBERSHIP IN RESIDENCE	2019 EQUALIZED VALUATION PER PUPIL
CARROLL	( 384,957,932 )	( 59.38 )	( 6,482,956 )
DALTON	( 106,232,726 )	( 116.07 )	( 915,247 )
JEFFERSON	( 149,239,396 )	( 118.41 )	( 1,260,361 )
LANCASTER	( 298,621,783 )	( 428.33 )	( 697,177 )
WHITEFIELD	( 241,597,817 )	( 272.44 )	( 886,793 )
WILTON-LYNDEBORO	688,570,553	568.29	1,211,653
LYNDEBOROUGH	( 219,318,875 )	( 143.63 )	( 1,526,971 )
WILTON	( 469,251,678 )	( 424.66 )	( 1,105,006 )
WINCHESTER	293,582,055	545.36	538,327
WINDHAM	3,127,881,124	3,052.58	1,024,668
WINDSOR	26,733,715	17.20	1,554,286
WINNACUNNET COOP	2,823,172,560	1,082.77	2,607,361
HAMPTON (9-12) #	( 1,355,914,639 )	( 530.48 )	( 2,556,015 )
HAMPTON FALLS (9-12) #	( 178,628,137 )	( 105.73 )	( 1,689,474 )
NORTH HAMPTON (9-12) #	( 405,492,659 )	( 156.52 )	( 2,590,676 )
SEABROOK (9-12) #	( 883,137,125 )	( 290.04 )	( 3,044,880 )
WINNISQUAM REGIONAL	1,575,371,354	1,406.98	1,119,683
NORTHFIELD	( 400,800,928 )	( 627.23 )	( 639,002 )
SANBORNTON	( 547,089,540 )	( 326.05 )	( 1,677,931 )
TILTON	( 627,480,886 )	( 453.70 )	( 1,383,030 )
STATE TOTALS	\$ 207,866,493,470 **	173,205.53	

#### EQUALIZED VALUATION PER PUPIL

Low	\$	466,436
State Average	\$	1,201,688 **
Median	\$	1,119,466
High	\$	92,103,377

\* Figures shown reflect the equalized tax base for last school year divided by last year's ADM. The equalized valuation includes railroads and utilities and is the basis of the local education tax. Equalized valuation without railroads and utilities (not shown) is the basis of the statewide education tax.

\*\* The State Average is equal to the State Total Equalized Valuation minus the Equalized Valuation of those unincorporated places having zero ADM, divided by the State Total ADM minus 289.21 ADM for the Norwich, VT portion of Dresden. The equalized valuation of unincorporated places not listed is \$20,898,207 and the total state equalized valuation is \$207,887,398,996. The amount published here is \$7,319 less than the total equalized valuation published by the Department of Revenue Administration due to the Concord/Loudon school district set-off.

# This town is part of two school districts. The two equalized valuation amounts will need to be added together to arrive at the total equalized valuation for the town.

#### EQUAL OPPORTUNITY EMPLOYER - EQUAL EDUCATIONAL OPPORTUNITIES

72 (20.11)