



# Brentwood K-5 FY27 Budget Review

Examining Options and Funding Impacts for Board  
Consideration



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# Legal and Fiscal Drivers Shaping the Budget

Key mandates and funding realities guiding budget planning

Recent court rulings define state  
“**adequacy**” funding requirements.



Mandatory costs required for lawful  
public school operations.



Federal and state **special education**  
**obligations** drive expenses.



Heavy reliance on **local property taxes**  
for school funding.



New voter-reporting rules increase  
**budget transparency**.



Understanding these factors is essential  
for **effective budget planning** within  
legal and fiscal limits.



# Court Decisions Reshape School Funding

Key rulings highlight funding disparities and direct legislative reform

## 2025

### NH Supreme Court Base Aid Ruling (ConVal)

Declared State's base adequacy aid unconstitutional; set new recommended floor at \$7,356.01 per pupil, surpassing previous \$ 4,100 Level

## 2025

### Legislative Direction Issued

Court required legislative action to address funding gaps but did not mandate immediate payments.

## 2025

### Subsequent Rulings Reaffirm Inequities

Rand (Aug. 20, 2025): A Superior Court judge again found New Hampshire's school-funding model unconstitutional, echoing ConVal and highlighting inequities tied to the statewide education property-tax structure (appeals/motions ongoing).

## Current Open Enrollment

RSA 194-D:5 and 10/17/2025 NH Supreme Court ruling require Brentwood to fund open enrollment.

Minimum tuition payment set at 80% of Brentwood's average cost per pupil, regardless of voter approval to adopt open enrollment.

# Key Cost Drivers Affecting the Budget

Healthcare, Non-discretionary Cost, and Inflation Limit Budget Flexibility

Bond Payment FY27 \$115,219  
Savings from solar est.  
~\$36,000/annually

BTA will have a stand alone  
warrant for their new contract  
outlining the official financial  
impact to the taxpayers

Ongoing **inflationary pressures**  
increase operational expenses  
broadly

These non-discretionary costs  
limit flexibility in other budget  
areas such as the fixed operational  
costs

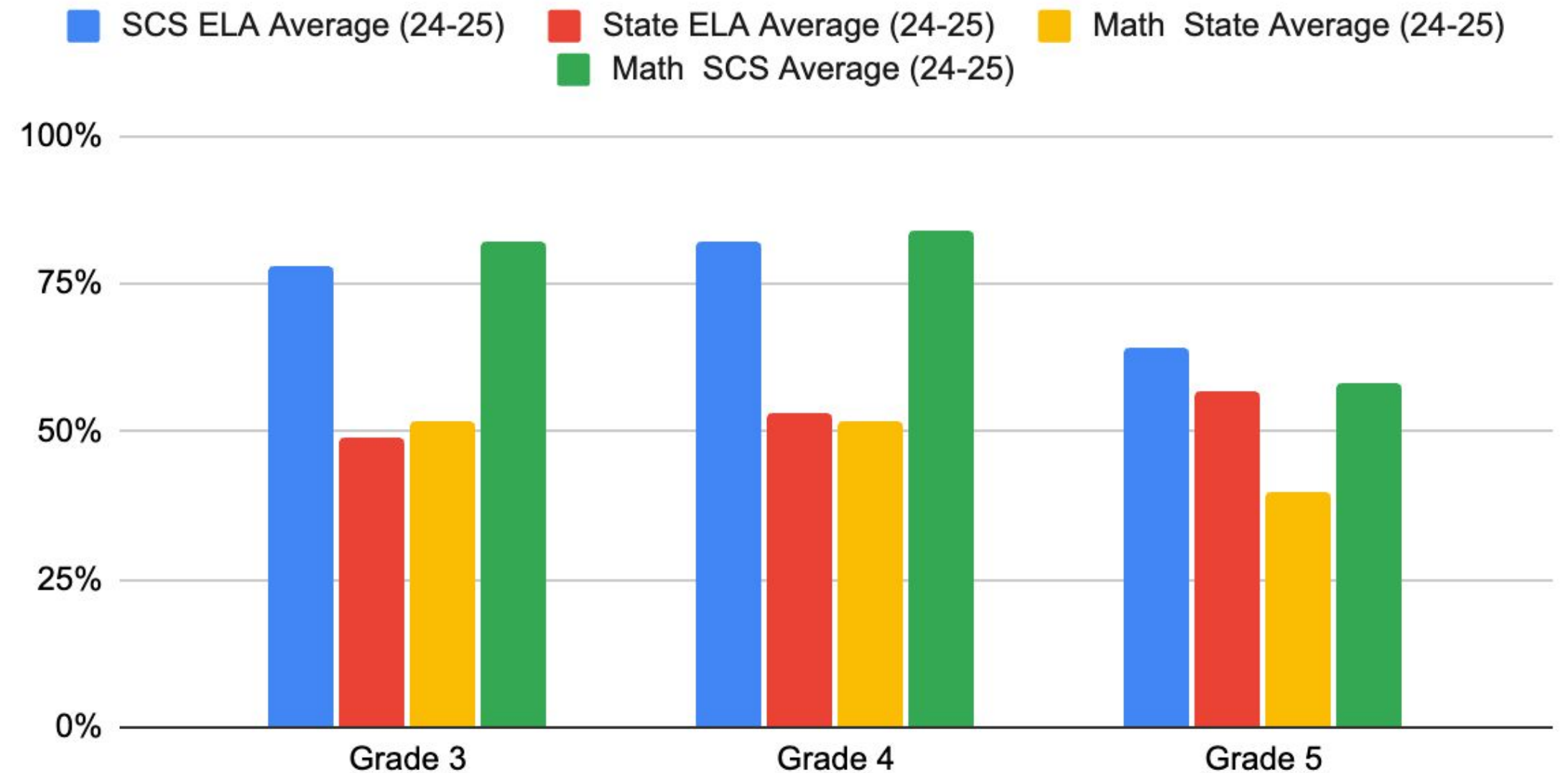
Understanding these drivers  
clarifies the need for additional  
funding to maintain current  
services

Rising **healthcare costs:**  
For example: In a proposed budget  
increase of **5.4% over FY26, the  
total increase is \$399,351, of which  
\$288,760 is health & dental.**

NH SAS Proficiency Trends  
vs. State Averages  
Demonstrate Impact of  
Funding

# Academic Outcomes

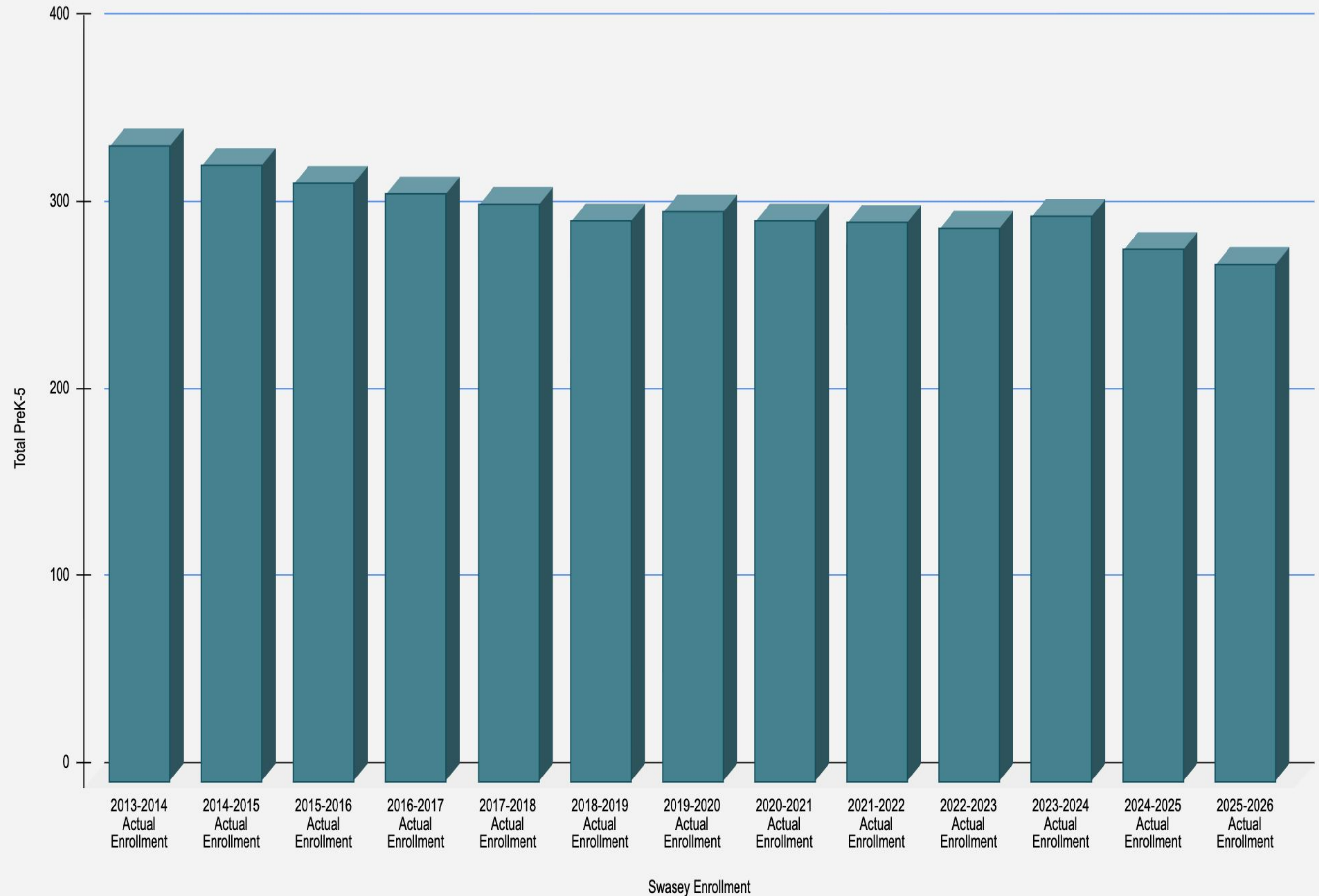
SCS ELA Average (24-25), State ELA Average (24-25), Math  
State Average (24-25) and Math SCS Average (24-25)



2024-2025 SAU 16 State Assessment Scores-From Centralized Reporting System.

# Enrollment Trends for Brentwood School District

Total PreK-5 vs. Swasey Enrollment



# Comparing Budget Options and Impacts

Review three funding scenarios showing program changes and flexibility.

**Option 1 (+6.14%):**  
Maintains full program with no reductions, ensuring stability.

**Option 2 (+5.4%):**  
Introduces modest reductions including one paraprofessional cut, supply trims, and holds one teaching position unfilled as contingency.

**Option 3 (+3.4%):**  
Eliminates unfilled teacher position, resulting in one grade with two teachers and tighter class sizes.

These options offer varying flexibility to adjust for enrollment shifts and budget constraints.



# Enrollment and Class Size Impact by Budget Option

Analyzing staffing and enrollment trade-offs across three scenarios

Budget Option	Enrollment Projection	Class Size Impact	Staffing Effects
Option 1	Stable enrollment with minimal fluctuation	Maintains standard class sizes	Preserves full teaching staff, allowing flexibility
Option 2	Stable enrollment with minimal fluctuation	Maintains standard class size	Retains full staffing levels for enrollment shifts/reduction of para
Option 3	Same enrollment projection as other options	One grade staffed by only two teachers, increasing class sizes	Eliminates one teaching position, potentially affecting instruction quality

- Option 3 reduces one teaching position, increasing class sizes in one grade and potentially impacting instructional quality.
- Options 1 and 2 maintain staffing levels, providing flexibility to manage enrollment changes effectively.
- Understanding enrollment and class-size trade-offs is crucial to evaluating the operational impact of each budget choice.

# Trust Funds Secure Budget Stability

Contingency reserves safeguard against mid-year cost pressures from high-needs enrollments

**\$152,483**

## Maintenance Trust

Reserve for enrollment-related mid-year costs

**\$217,020**

## Special Education Trust

Supports unanticipated special education expenses

**\$20,000**

## Technology Trust

Buffer for unforeseen technology expenditures

**\$56,139**

## Safety/Security Trust

Supporting security upgrades at Swasey

Trust Funds provide financial contingency to manage mid-year costs linked to high-needs student enrollments

Maintenance, Special Education, Safety/Security and Technology Trusts together create a stable financial buffer

Accessing these reserves if necessary ensures uninterrupted program delivery despite enrollment shifts or unexpected expenses

# Mandatory Legal Fixed Costs Shape Budget

Key mandated expense categories limit discretionary spending

01

## Transportation Costs

Obligation to provide bussing for eligible students as required by transportation laws

02

## Instructional and Operational Standards

Funding for minimum curriculum requirements mandated by state standards  
Costs associated maintaining school facilities

03

## State Assessments and Attendance

Budget for statewide testing programs required by law  
Funding to ensure compulsory school attendance and access

04

## Open Enrollment Tuition Liabilities

Tuition payments required under recent NH Supreme Court rulings

05

## Summary

These non-discretionary expenses form the bulk of fixed budget costs, limiting flexibility for other spending priorities.

# Funding and Legal Duties in Special Education

Understanding NH's mandate, costs, and taxpayer impact under IDEA and RSA 186-C

Districts must provide **Free Appropriate Public Education (FAPE)** per IDEA and RSA 186-C to eligible students.



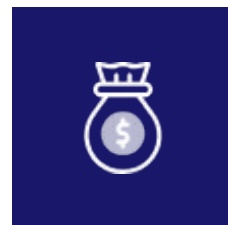
Services include in-district programs and sometimes costly out-of-district placements.



Special education comprised about **25% of NH K-12 spending** in 2023-24.



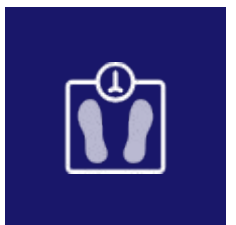
Local property taxpayers bear roughly **83% of these costs**, with state aid providing partial relief.



Average **additional** cost per student with an IEP was approximately **\$31,093 in 2024**.



These funding realities reflect both **legal mandates and pressure on local budgets**.



# Why Property Taxes Carry the Load

State underfunding shifts 83% of special education costs to local taxpayers, & NH Supreme Court Declared State's base adequacy aid unconstitutional with a shortfall of \$3,256 per pupil, creating structural imbalances and taxpayer strain

## Bridge of Fiscal Responsibility

Represents the connection where state funding gaps force districts to carry the weight via local property taxes, bridging legal obligations and financial reality.

01



## Iceberg of Hidden Costs

Symbolizes unseen structural imbalances below the surface pushing 83% of special education costs onto local taxpayers, highlighting underlying fiscal pressures.

02

# FY27 Brentwood K–5 Budget Highlights & Key Staffing Costs

Detailing budget drivers, salary ranges, and operational expenses

Category	Detail	Amount (\$)
<b>Regular Education</b>	Total spending, up 5.74%	2,364,190.40
<b>Special Education</b>	Teacher salaries total	362,770
<b>Classroom Teacher Salaries</b>	Mid-70s to low-90s with longevity	Varies
<b>Unfilled Teacher Position</b>	Placeholder for former position salary	90,169
<b>Operational Costs</b>	Based on contracts, inflation, insurance, utilities	Varies

- 01 FY27 budget driven by legal and contractual requirements, reflecting necessary spending increases
- 02 Regular Education budget rises 5.74%, now totaling over \$2.36 million
- 03 Special Education teachers' salaries amount to \$362,770, supporting program stability
- 04 Classroom teacher salaries typically range from mid-\$70,000s to low-\$90,000s including longevity
- 05 A \$90,169 placeholder salary accounts for an unfilled teacher position formerly held by Larkin
- 06 Operational costs and inflation trends, including insurance and utilities

# Evaluating Budget Options and Program Impact

Comparing cost changes with operational flexibility and risk profiles

## Option 1: +6.14% Increase

Maintains full program offerings

Supports maximum contingency options

Provides highest mid-year flexibility

## Options 2 & 3: Cost & Risk Trade-offs

Option 2 (+5.4%): Reduces select areas, keeps one unfilled teacher as contingency, accesses trust funds for high-needs enrollment

Option 3 (+3.4%): Eliminates unfilled teacher, tightens class sizes, reduces flexibility and contingency options

# Key Messages and Board Considerations

Clarifying mandate impacts, funding challenges, and transparency efforts



## ***Part II, Article 83 of the New Hampshire Constitution.***

What it says (plain English): The *Legislature has a constitutional duty to “cherish” (i.e., support) public education—to promote “all seminaries and public schools,” and to encourage knowledge and learning as essential to a free government.* [education.nh](http://education.nh).

## **Key Public Messaging Points**

Transportation, assessments, 306s standards, and special education mandates drive large fixed costs, significantly impacting budgets.

State aid remains inadequate, increasing the local tax burden on residents

Special education services constitute legal rights ensuring support for eligible students

District aims for efficient compliance with mandates while managing resources responsibly

# Board Discussion Prompts & Questions

Governance questions to inform and align policy and budget in practice



Make connections between financial plan and anticipated impact, expected outcomes, and experiences

Understand the strategic alignment between new initiatives continuing support, and maintenance of effort specific to Swasey Central School

## Board Questions and Discussion Prompts

Identify program, services, and staff priorities to maximize educational experiences, i.g. class size

Consider requests for expenditures in the context of historical actual spending and competing priorities

What are the adequate trust fund thresholds necessary to maintain fiscal health?

Are additional impact analyses required for evaluating future budget scenarios?