

# 2026 Proposed Kensington School Board Budget

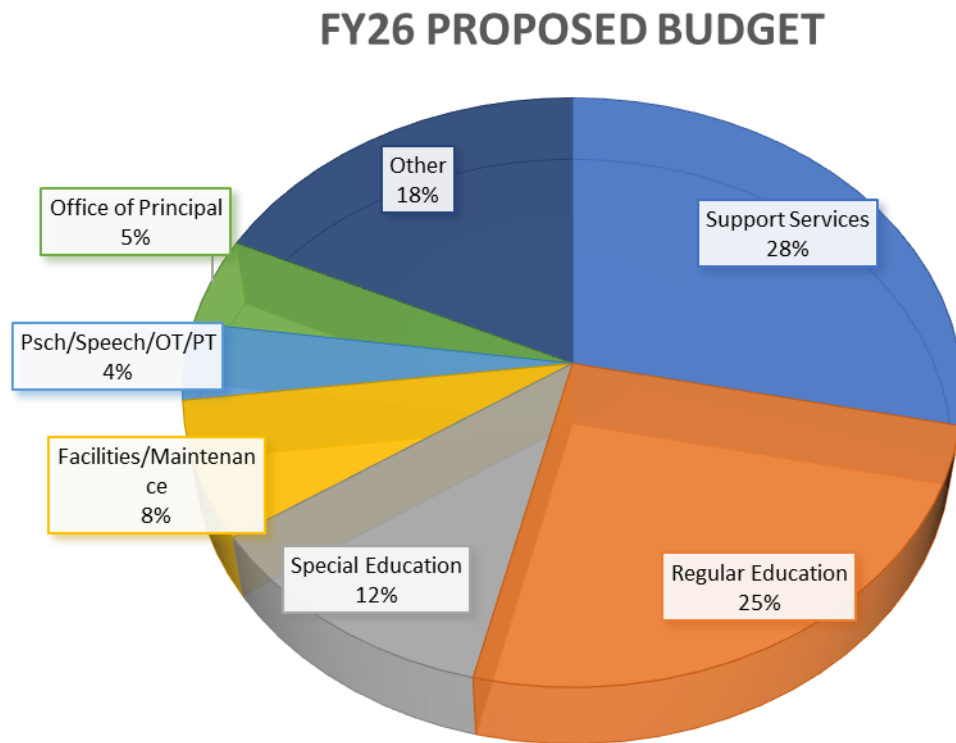
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FEBRUARY 3, 2025

AL BRANDANO PRESENTATION

# Where Is the Local Budget Spent?

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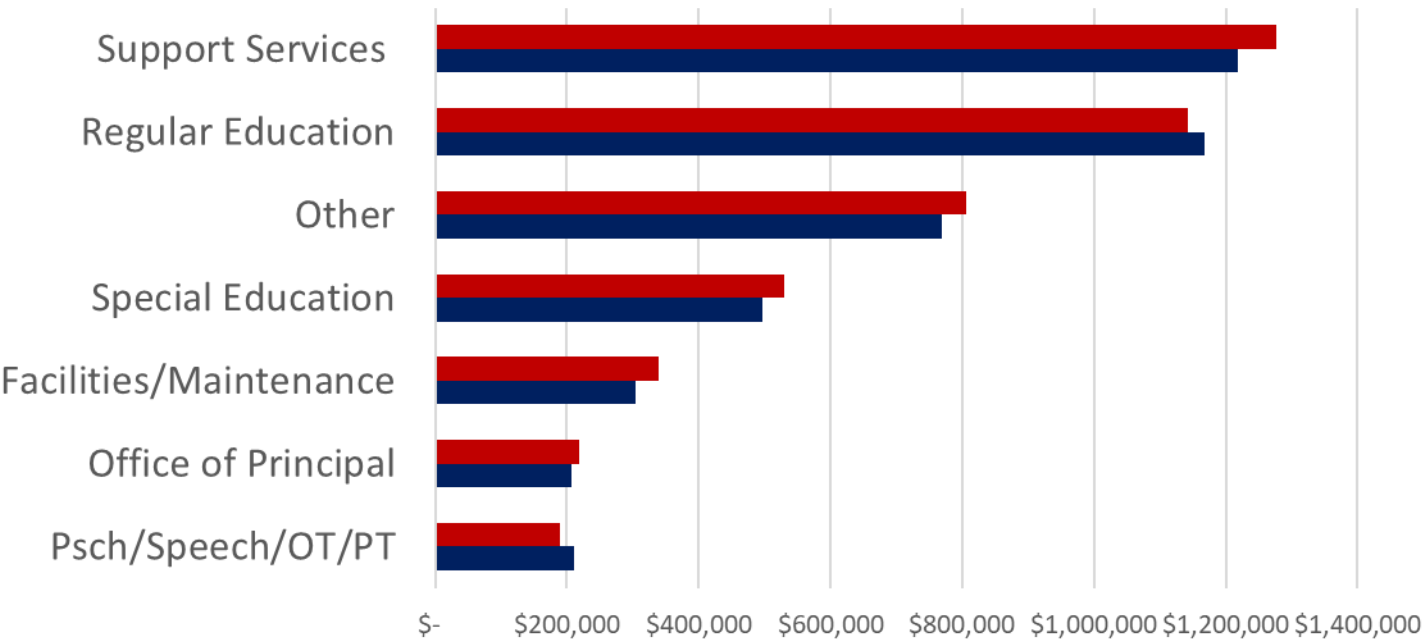


The Kensington School Board is recommending a 2.9% increase in the 2026 *however **the budget has increased by 30% over the past 4 years while enrollments have stagnated.***

*The proposed F26 Budget is \$4.5M to educate 143 grammar school students or \$31,470 per student!*

# Kensington Budget V Budget Comparison

Budget by line item F25 V F26



60% of the total budget is covered in 3 expense areas:

- Support Services #1
- Regular Education #2
- Special Education#4

The 2026 budget asks to spend \$28K more on the Office of the Principal Vs Speech/OT & PT Services.

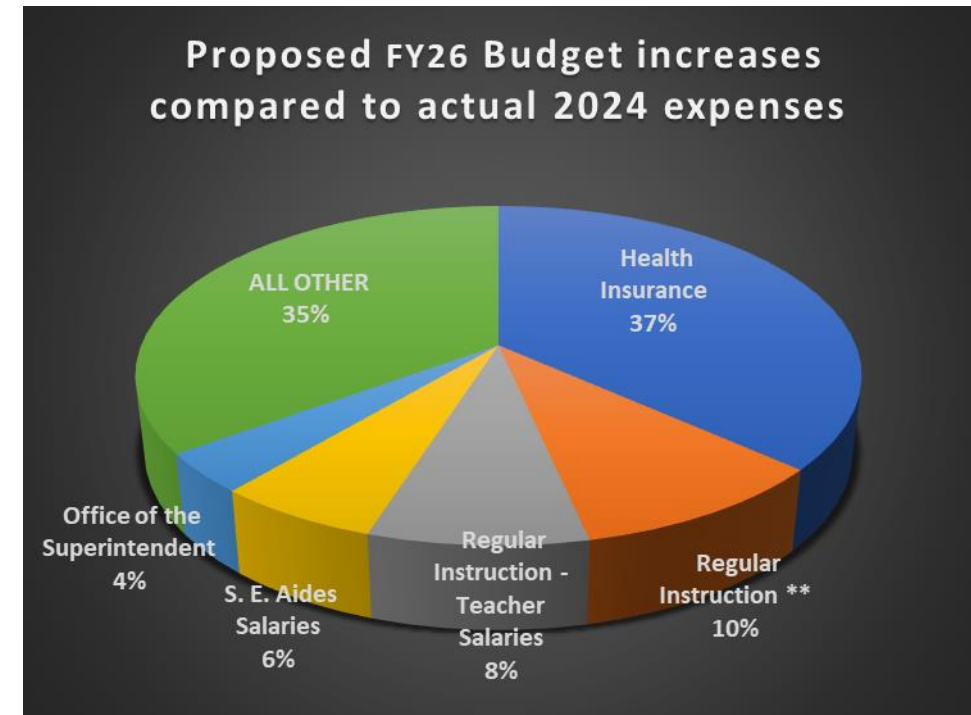
	Psch/Speech/OT /PT	Office of Principal	Facilities/Maint enance	Special Education	Other	Regular Education	Support Services
FY26 Proposed Budget	\$190,314	\$218,297	\$338,736	\$529,332	\$806,026	\$1,141,641	\$1,275,953
FY25	\$211,548	\$207,255	\$303,915	\$495,787	\$768,353	\$1,167,955	\$1,217,655

# What does this budget ask for since the last ACTUAL reports in 2024?

The 2026 Proposed Budget asks for ~\$500K in additional funds since 2024 ACTUAL.

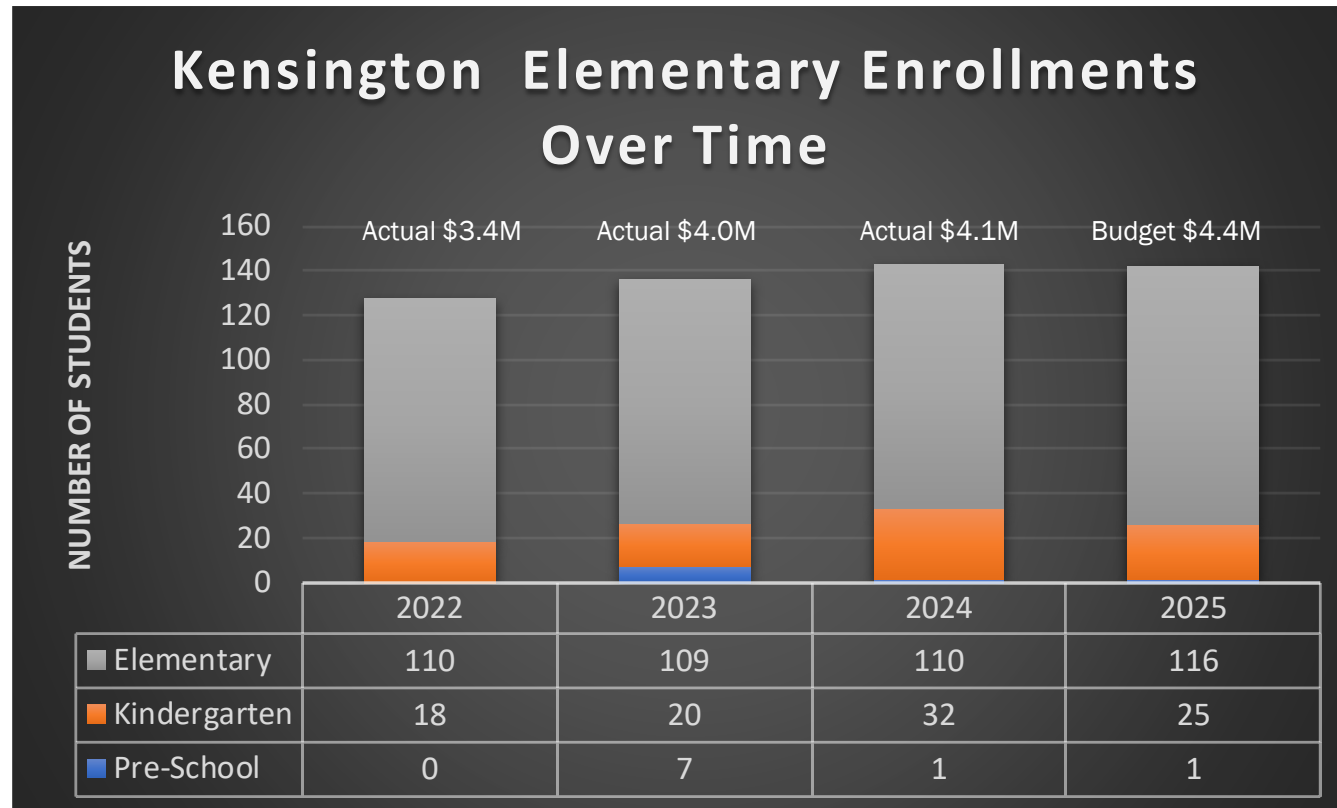
The largest increases come from 5 Areas:

Expense	\$ Value change F24 Actual V Proposed Budget 26
Health Insurance	\$ 179,094
Regular Instruction **	\$ 48,745
Regular Instruction - Teacher Salaries	\$ 40,522
S. E. Aides Salaries	\$ 30,298
Office of the Superintendent	\$ 18,526
ALL OTHER	\$ 171,482
TOTAL	\$ 488,667



\* Kensington is the only SAU16 town who **has not participated** in an independent 3<sup>rd</sup> party Annual Financial Report in over 5 years managing with a \$4.5 million budget.

# Enrollment at Kensington Elementary

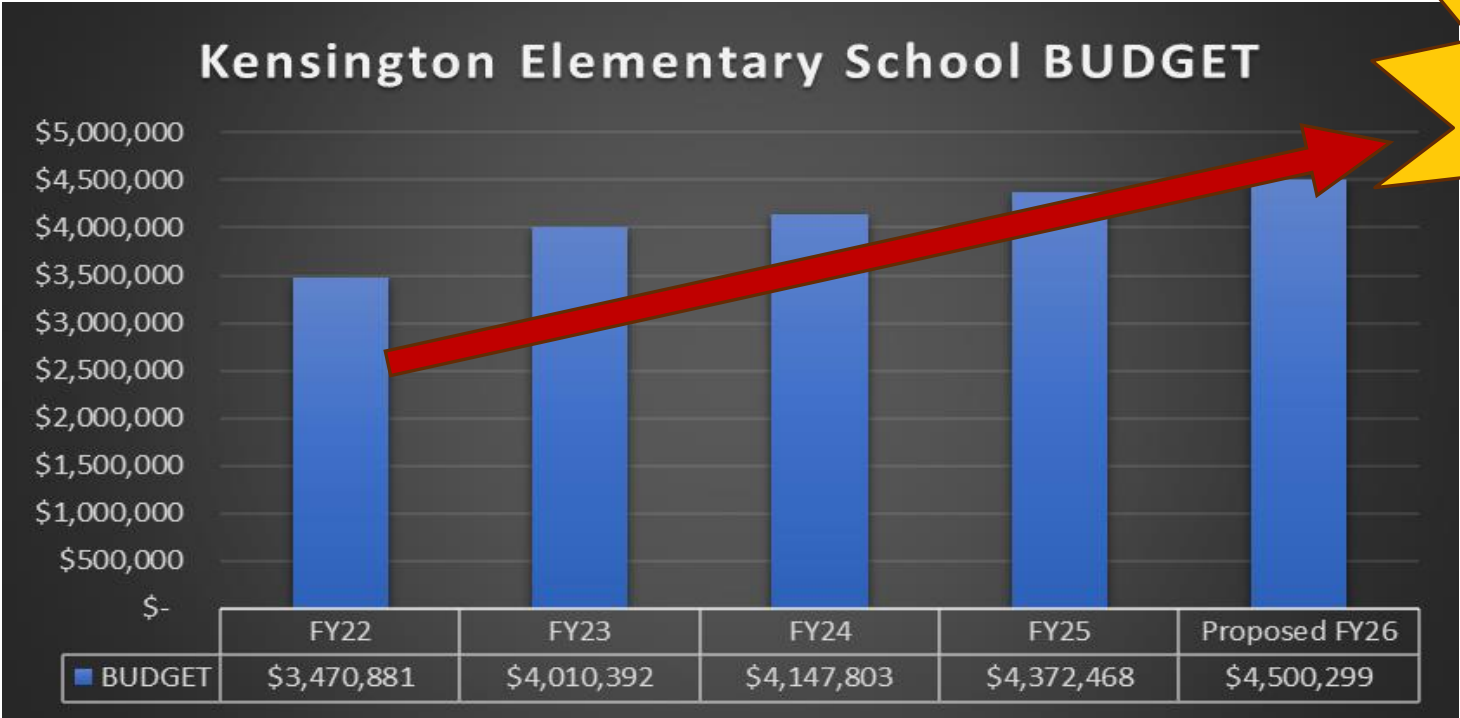


Kensington Elementary enrollment has grown 11% since 2022 while the budget has grown by 30%

14 students have been added to the Kensington rolls while the budget increased by \$1M from 2022 to 2025

\*\* Data Source : NH Dept of Education

# Kensington Elementary Education Budget Over Time



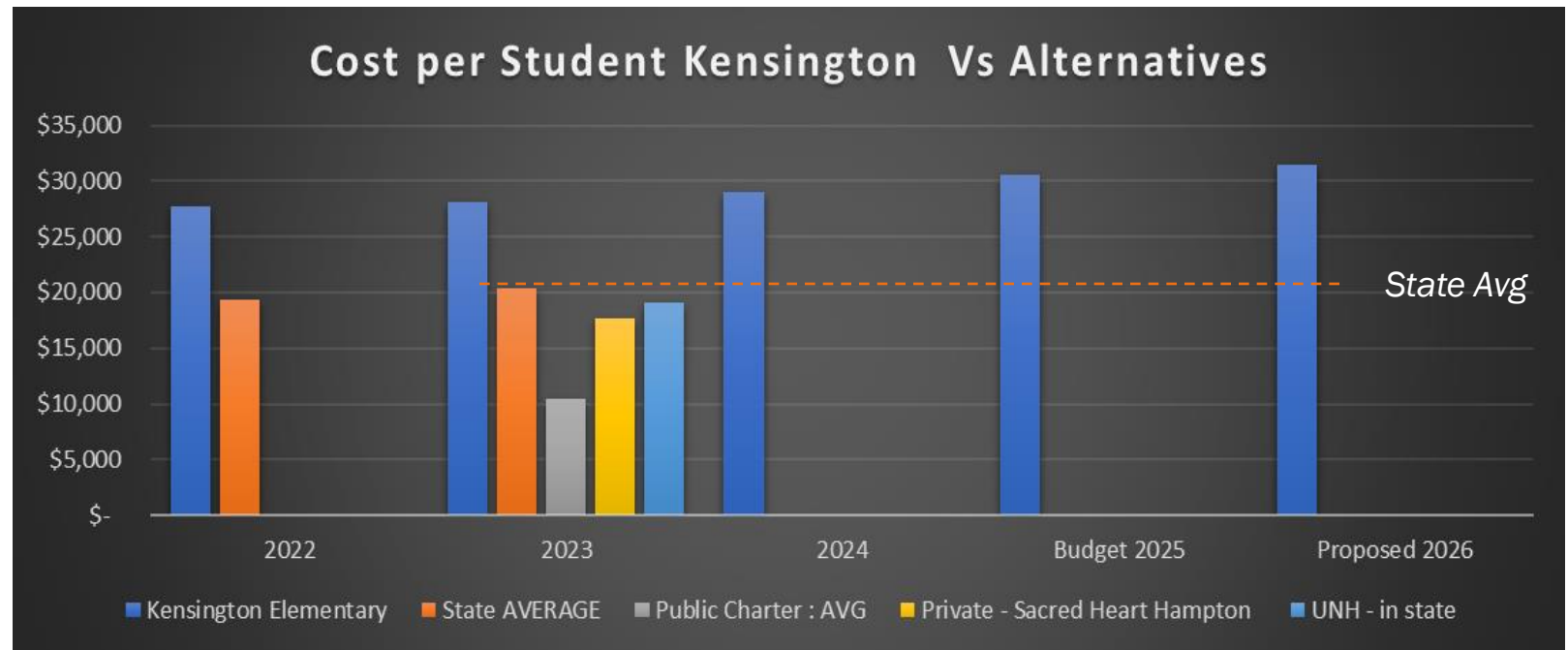
The proposed 2026 increase in school budget will put at risk and pressure on our Town budget ,police, fire, safety as our community has no business tax base to offset real-estate taxes.

Kensington has 759 homes. Each homes share of the \$4.5 million school budget is **\$5928 = per yr. household cost or \$494 per month**  
At \$25 per hr. would require 20 hrs per month to pay for Kens. Elementary school alone.

# Cost per Student Kensington Vs Alternatives/ Cost Growth

*Kensington pays a premium for grammar school education. Based on the 2023 data, Kensington cost:*

- **\$9K more per year than the state average**
- **\$10K More than charter schools**
- **\$11K more than leading private schools**
- **\$9K more than instate tuition for UNH**

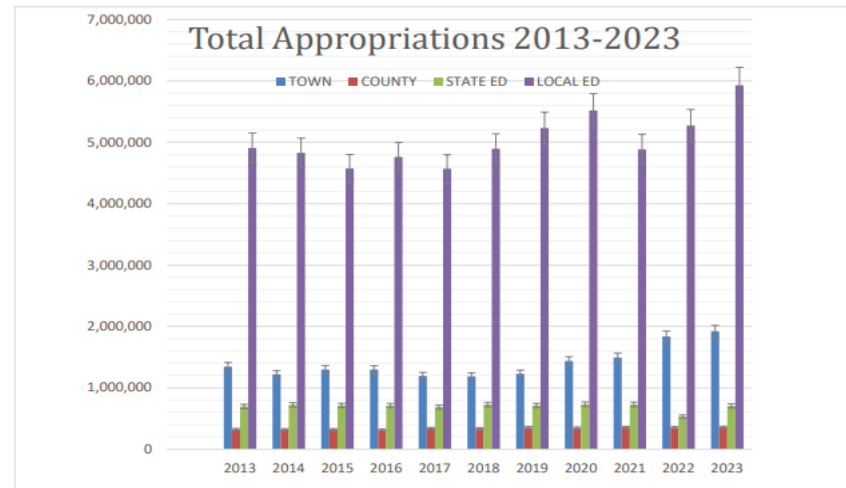


\*\* Data Source : NH Dept of Education

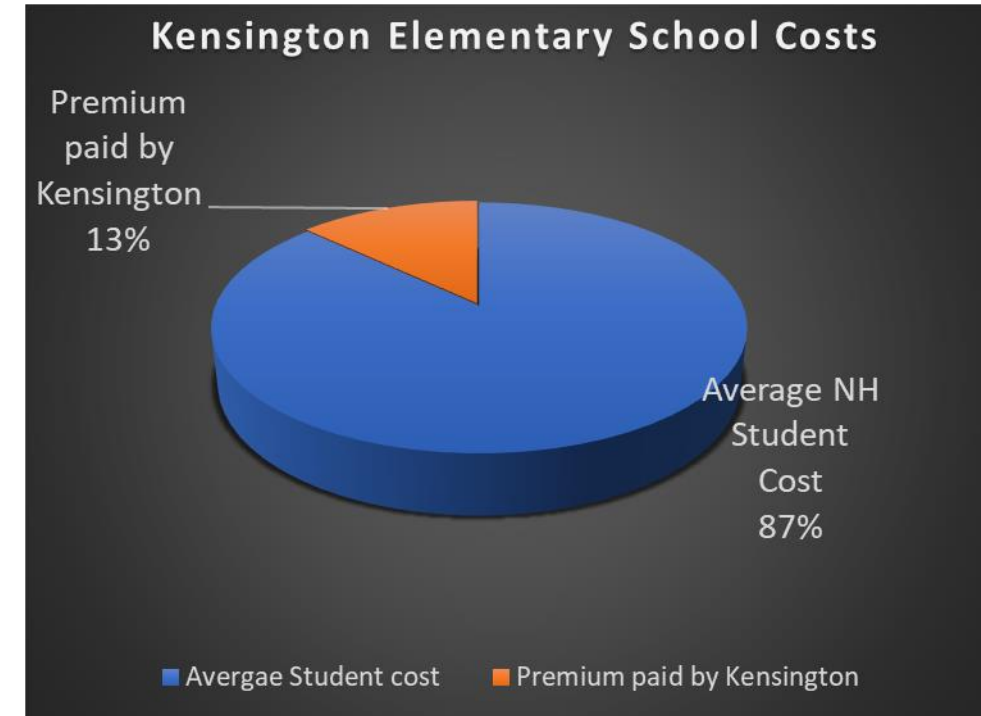
**The 2026 proposed budget will increase this gap by an extra \$3.2K from 2023**

# Kensington Assessment rates and the impact of premium education costs

Using the latest information, **Kensington pays a premium of \$7804** \*\* per student for Grammar School Vs the State Average. This gap is expected to increase with the 2026 proposed budget by thousands more.



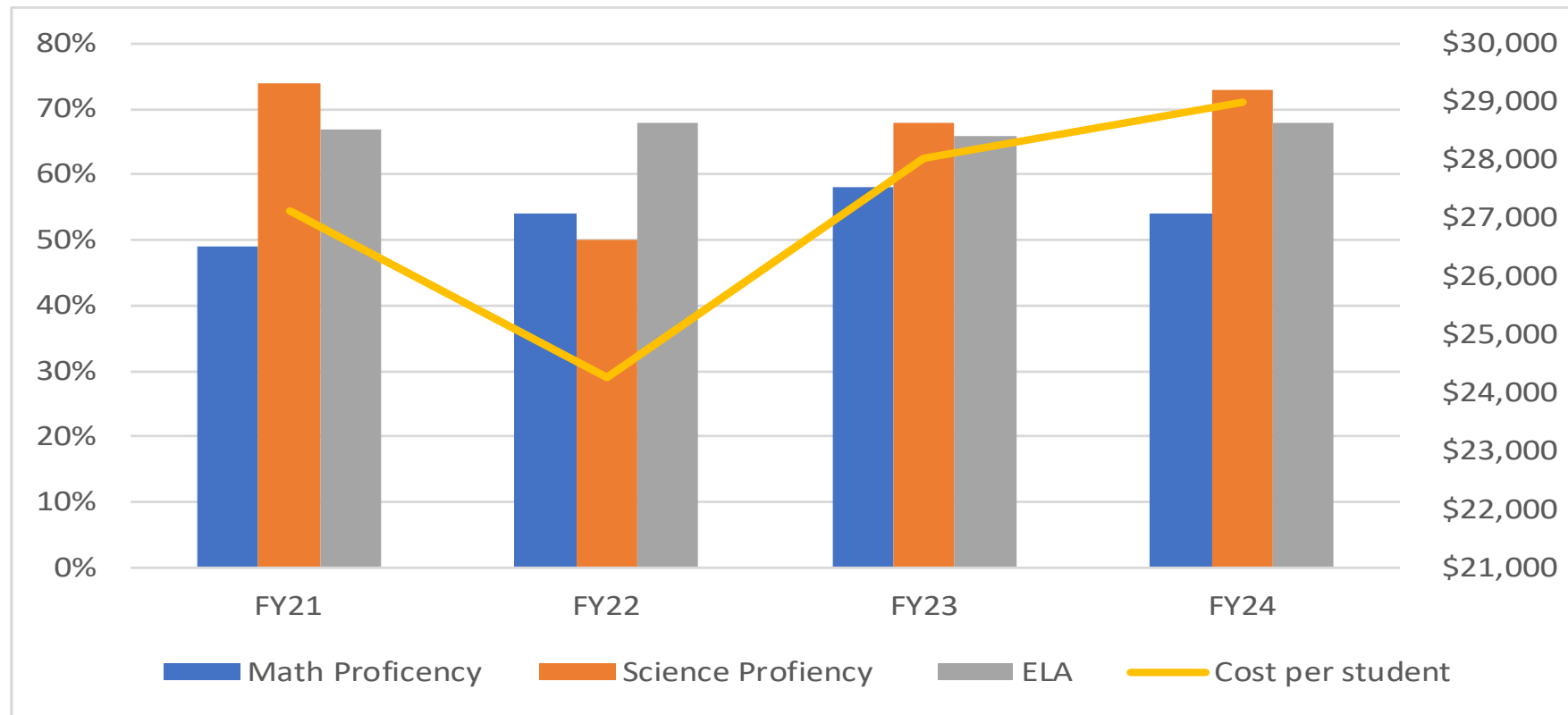
APPROPRIATION	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOWN	1,345,627	1,220,228	1,299,106	1,296,431	1,192,911	1,184,266	1,228,175	1,436,532	1,492,434	1,835,551	1,922,643
COUNTY	325,139	321,702	322,603	314,609	339,420	336,918	353,177	346,827	355,529	352,899	357,934
STATE ED	698,722	724,520	713,714	712,217	687,335	728,399	712,363	732,541	729,321	533,206	708,195
LOCAL ED	4,906,014	4,825,975	4,572,236	4,762,265	4,568,664	4,895,986	5,230,924	5,516,723	4,884,618	5,272,220	5,926,535
War Service Credit	-41,800	-43,300	-40,800	-42,095	-41,595	-36,475	-36,975	-37,475	-36,475	-38,600	-39,600
	7,233,702	7,049,125	6,866,859	7,043,427	6,746,735	7,109,094	7,487,664	7,995,148	7,425,427	7,957,276	8,875,707
TAX RATE	\$ 24.55	\$ 23.86	\$ 23.11	\$ 23.51	\$ 22.39	\$ 18.55	\$ 19.46	\$ 20.55	\$ 18.72	\$ 19.86	\$ 13.15



The total premium in 2023 was 143 students X \$7804 = \$ 1.1M.

If Kensington reduced their budget to meet the state average, the cost per assessed dollar of property tax would be reduced by 13% and the assessment rate would drop from \$13.15 to \$11.50 for assessed value saving the average home owner \$770 a year

# Kensington Elementary: Proficiency Vs Cost



\*\* Data Source : NH Dept of Education

# Academic Growth- Kensington

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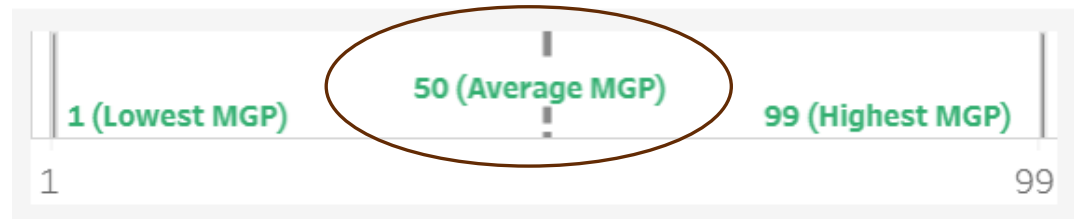
	2022	2023	2024
ELA Growth	47	52	45
Math Growth	53	47	52

*Kensington Students perform at average proficiency levels with most recent ELA (English, Language & Arts proficiency) performance 5 points below average*

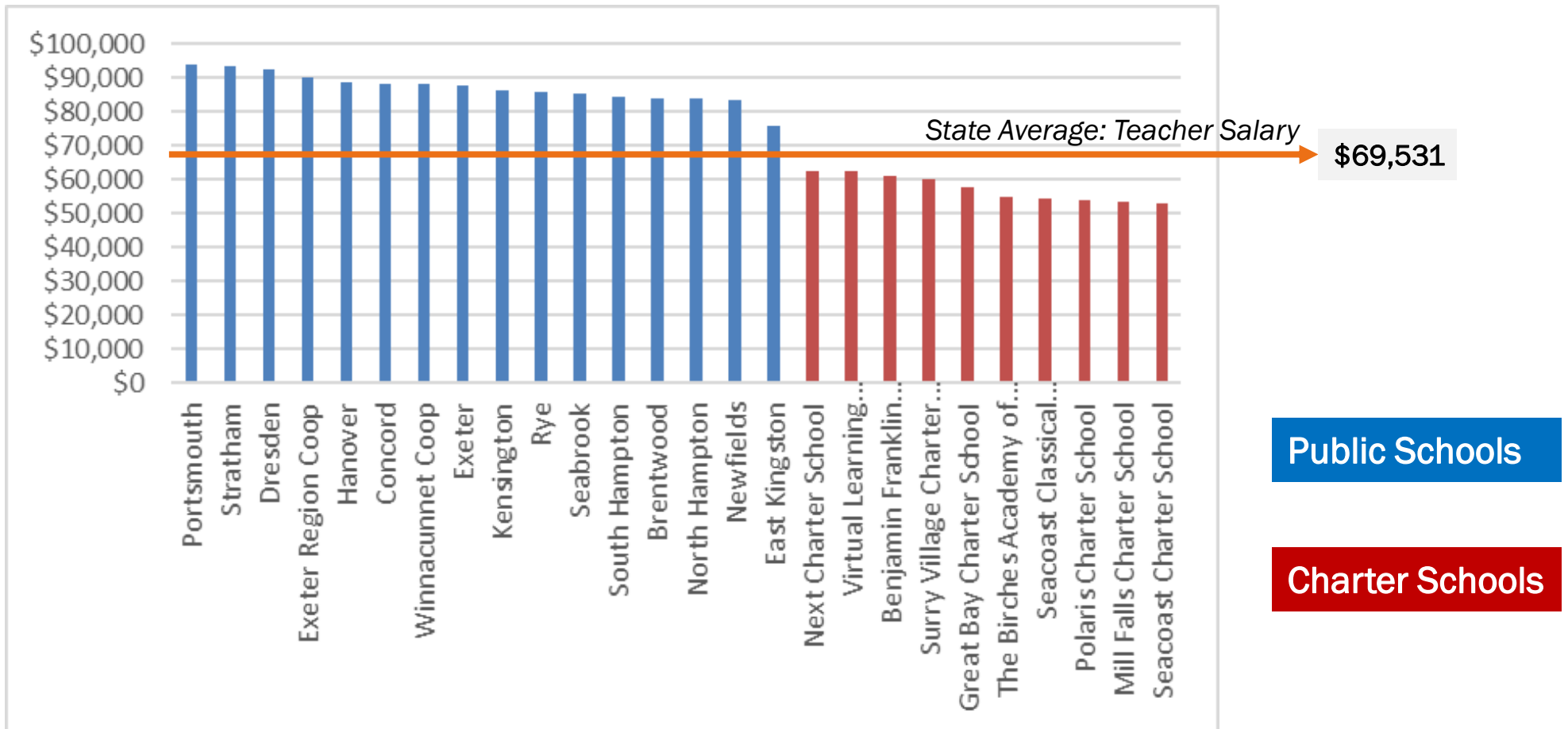
\*\* Data Source : NH Dept of Education

The **Mean Growth Percentile (MGP)** for students offers a dynamic way of looking at academic growth by comparing a student's growth with that of his or her academic peers. The MGP is only used for students in grades 4-8 and requires two consecutive years of assessment results. Growth is expected for both high-achieving and struggling students regardless of academic proficiency. Schools must demonstrate that their students are advancing.

If a student scored very low last year, how did he/she score this year as compared to the other students who scored low last year? The average (or mean) growth percentile for all students in a school will be within the range:



# Top 15 Schools Teacher Salaries



# Warrant Trust Funds

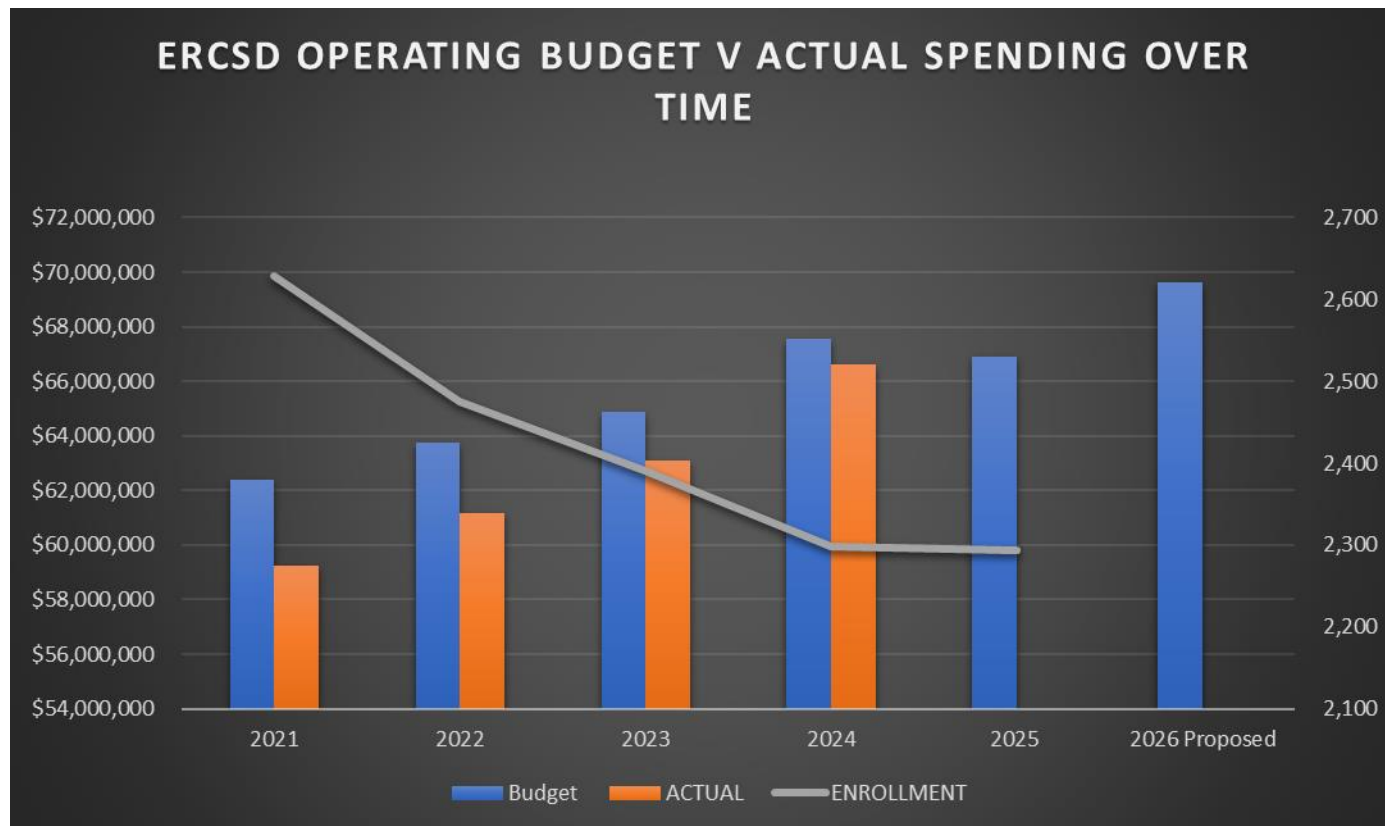
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	Balances 2024
Building Repairs	\$77,488
Special Education Expendable	\$77,488
Technology	\$5,000
<i>No withdrawals as of 1/10/25</i>	
<b>TOTAL ON DEPOSIT</b>	<b>\$159,976</b>

Warranty Trusts are maintained by the fiduciary- the school board. The Trusts are created and funded by prior taxes collected that were not used in the general budget but not released to reduce future taxes or credit to the tax payer.

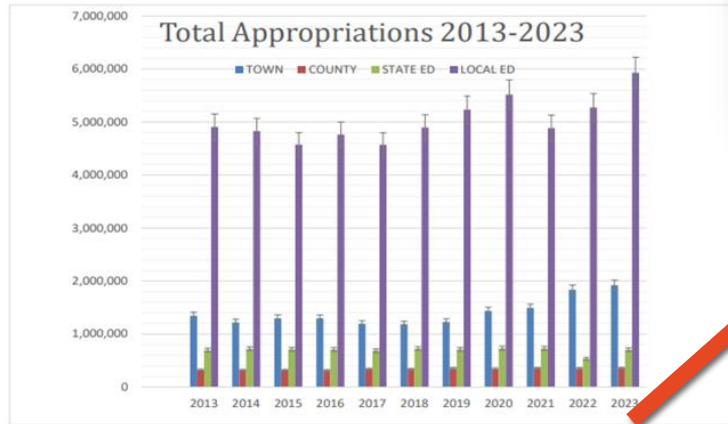
Kensington has no recorded limits to the balances.

# Proposed 2026 SAU16 Operating Budget vs Enrollment overtime



The proposed 2026 operating budget is an 13% increase ( \$7.4M annually) since 2021 while the enrollment has declined by 13% over the same time period.

# The School Budgets have added \$1345 in taxes per year to every home in Kensington over the last 3 years.



KENSINGTON TOTAL BUDGET AND TAXES	2021	2022	2023	Increase in 3 years	% of total
State Ed	\$ 729,321	\$ 533,206	\$ 708,195	\$ (21,126)	-1%
Local Ed	\$ 4,884,618	\$ 5,727,330	\$ 5,926,595	\$ 1,041,977	72%
All other	\$ 1,811,488	\$ 1,696,740	\$ 2,240,917	\$ 429,429	30%
Total Kensington	\$ 7,425,427	\$ 7,957,276	\$ 8,875,707	\$ 1,450,280	100%

Over the past 3 years, the town of Kensington has increased our tax budget by \$1.45M – which is equal to every home adding \$1911 per year in taxes.

***The schools alone have added \$1345 or 72% of the total increase in taxes per home in the last 3 years.***

APPROPRIATION	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOWN	1,345,627	1,220,228	1,299,106	1,296,431	1,192,911	1,184,266	1,228,175	1,436,532	1,492,434	1,835,551	1,922,643
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TAX RATE	\$ 24.55	\$ 23.86	\$ 23.11	\$ 23.51	\$ 22.39	\$ 18.55	\$ 19.46	\$ 20.55	\$ 18.72	\$ 19.86	\$ 13.15

The citizens of Kensington; young & old, rich or poor, must come together on **March 11th** to restore common sense.

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- Vote “Yes” for Article #5

- BUDGET CAP Kensington school to \$28,500 per student plus inflation

- Vote “Yes” for Article # 6

- AUDIT - Kensington School Internal Controls ( \$4.5 million budget should be audited)

- Vote “Yes” for Article #19

- Endorse Citizens Task Force to find savings in school spending (\* No cost to town)





# Brandano Testimony

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FEBRUARY 3, 2025

Kensington Elementary School  
Deliberative Session  
Feb 3, 2025

Ref: 2025-2026 Budget Cap Warrant Background

*Please add this testimony into the public record.*

***Anyone who has looked at the Kensington and SAU 16 School budgets will be shocked to learn that they represent nearly 70% of our property taxes expenditures. These costs additionally have direct consequential effects on other towns needs like Safety, Fire, and Roads. Most now agree there is something clearly wrong – But don't know exactly what they can do about it.***

So tonight I stand before you as a strong proponent of public education and academic excellence. As a taxpayer I hold my town elected officials with high regard and respect. I believe as citizens we must demand a strong focus on fiscal transparency, efficiency, and competency to justify productive use of taxpayers - hard earned tax dollars.

Nh Constitution Article 8 an article 38 gives us the citizens, our civic duty over the exact oversight of our elected officials. Elected officials swear an oath to the NH and US Constitution.

The Kensington school board of SAU16 individually and combined has a duty to use our tax dollars efficiently and effectively. Specifically in this case, NH Constitution article 11 and 12 of the New Hampshire constitution is clear, citizens give up some rights in providing taxes for the "common good", but that "common good" must not be abused!

The following facts are presented to start the conversation within our community. Hopefully this presentation is accepted as the starting point for a productive and honest community discussion.

***We the citizens of Kensington young and old – rich and poor we must now come together and address this problem with great care, compassion, and common sense! As we start to address and bend this cost curve before it destroys our community.***

**Lets look at the background before we get into this proposed budget.**

~ Jan 5, 2025 , Zillow rated Kensington school 5 out of 10, with a recent avg. \$668,000 home value.

It appears by the Sau 16 superintendent statement in on page 57 of the recent Town Report and Kensington School web site goals – Does Not include, mention or stress, of any Academic excellence anymore.

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As a result of such, along with these inflated home values many young or blue collar families will not be moving here. Especially as the population of fixed income taxpayers increasingly grays, this will eventually lead to more local property's in greater need of repair, as a result of a lack of personal funds based on taxes and inflation, take their toll.

**Important Notes & full disclosures - before we go into the Budget Charts**

**Point of clarification:** none of these budget numbers or balances have been confirmed through 3rd party Financial Report statements/ audits for at least the last 5 years. Unlike the 5 other towns that make up SAU 16 . The Kensington school board elects to use a "elected citizen report audit" procedure. Which is only tasked with cash flows review ~ not long term liabilities, pension costs, or assets.

This basic cash flow review recently found \$86,000 unaccounted for nearly two years, before it was corrected. At the January 6, 2025 school board meeting, I pressed the board to fund a 3rd party financial statements audit of its 4.5 million budget ( cost was estimated at .22 % of budget = \$ 10,000). They declined.

To be clear as citizens we vote only on the amount of school budget raised .  
We have no control how a school budget is spent or allocated once you approve.

For example when budgeted funds have a surplus (reoccurring over last 5 years) – it may be instead used in other areas or line items not previously directed in the budget. Or flow into Trust Fund Warrant Articles, we have already funded thru real estates taxes the previous year. This insures no money is ever sent back to the citizen tax payers, as well as helps artificially grow the budget for next year.

- As budgets have no look back and are not based on actual \$ spent.

For Example : Taxpayers fund on an ongoing basis for the last for last six years at least \$ 20,000 in off budget funding for trust fund warrants per year .

Special Ed \$77,500

Building / Mx \$77,500

Technology \$5,000

Total in all these funds in 2024 = approx \$150,000

These balances are not represented or obvious in the budget presentations to the citizens. They are only in the current form viewed by the fiduciaries, which are the School Board alone. Yet even with these apparent overfunding at the January 6, 2025 meeting the school board elected not to fund a 3rd party Financial Report audit of its 4.5 million budget. ***We as citizens must demand this be corrected immediately!***

### Needs Vs Wants

This new proposed budget with an avg. of just #15 students per class is approx. \$ 31,500 per student (- 4.5 million dollar elementary school budget / 143 students) This additionally is approx 35% above the 22,500 NH State Educational average, which in turn equals a perineum cost of approx \$700 per Kensington household per year ( 759 homes)

Almost 40% is now attributed to Contractual issues ( called Support Services )that rose almost 33 % in 4 years. One of the largest drivers of this was insurance... ( approx \$180,000 someone needs to explain this ) . Additionally approx. 38% of the 2025-26 total budget is now planned for Special Education.

On avg. we are at just under 58 % of total Kensington Elementary schools capacity ( 141 V 245) Student population at SAU 16 has dropped 22% in last 5 years and continuing to fall in NH as well as nationally. As a reference Administrative State law 306:17 , allows grades 3 thru high school a maximum of # 30 students per class room.

Yet with our average 15 students to a class in Kensington, we have delivered much less than optimal educational outcomes for the citizens return on investment.  
~ Kensington Education proficient as measured on the NH Dept Of Education site 2024 Academic Growth Chart indicates Math 52 and ELA Growth at 45 . ( This is the MPG, which captures a students growth with that of his or her peers is only used for grades 4-8 requiring 2 consecutive years of measurement. Additionally math proficiency is just 54% and dropping from the previous evaluation.

### **The price we pay.**

In 2025-26 and every month to come it is estimated that the avg. Kensington household will spend at least \$492 Per month = \$5,094 per year, for just the Elementary School to educate #143 students that equals approx \$31,500 per student and growing. In an indirect comparison for instance “in state” tuition student at UNH is \$19,100. Private school Sacred Heart \$17,300 and Public Charters est. at \$ 15,000.

Legacy Citizens are being taxed out of our community at an increasing rate. For example last year we did not approve the town budget increase for police fire and roads . Yet we approved the schools of which is approx 70 % of the tax burden with no cuts or cap. In the near future I can foresee a battle between public safety vs school funding.

Tonight some citizens will be making a very tough decision if they will we be able to afford to fix / repair their home, buy heating oil / propane for next month, or pay their \$500 this month in taxes to the Elementary School .

### **Why this warrant article to put forth a Budget Cap makes sense.**

Please join me in voting for this common sense spending cap and reasonable approach *to start to bend the cost curve*, and find more efficient ways to work with our School Board and the community, to find solutions now and in the future. More Money is clearly and simply not the answer!

It is our civic and constitutional duty to give direction to the school board  
But there is significant difference between wants and needs.

In this crushing economic environment, many taxpayers are just surviving not being able to add improvements, repairs, fall behind in taxes or forced to sell .

For the last 37 years of my residency in Kensington, I know of no time or a school budget was not funded to the full amount or capped by inflation. It time the school board respect that truth.

If we failed to address this issue, tonight to at least start to bend the cost curve into efficiency and prioritize needs vs wants - then all we'll be doing is rearranging the deck chairs on the Titanic!

I look forward to working with everyone who is serious about reimagining how we can provide the best education experience in Kensington Hampshire for the students and taxpayers .

***We the citizens of Kensington young and old – rich and poor we must now come together and address this problem with great care, compassion, and common sense! As we start to address and bend this cost and efficiency curve - by passing this reasonable and responsible cap.***

**I urge you to take the 1st difficult and uncomfortable step with me to address this issue before it further divided this community with more serious consequences.**

**Please you know something's terribly wrong, let come together to find a solution. Please lets start by Voting to Support this common sense budget Cap and after 37 years of increases start to bend this out of control cost curve.**

**Respectfully  
Al Brandano  
Kensington**