



New Hampshire

Department of Education

SENATE FINANCE

FY 2024/2025 BUDGET REQUEST

FRANK EDELBLUT, COMMISSIONER

TAMMY VAILLANCOURT, CHIEF FINANCIAL OFFICER

CAITLIN DAVIS, DIRECTOR

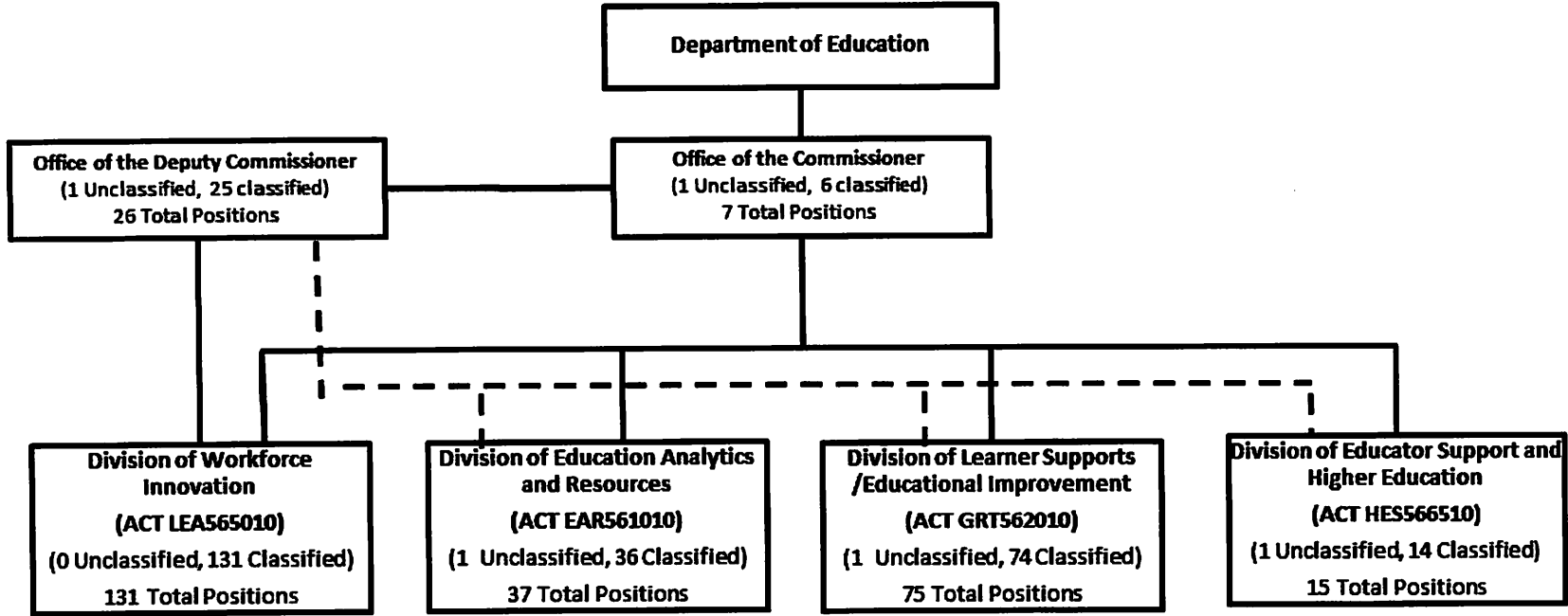
April 20, 2023

DEPARTMENT ORGANIZATION CHART

Department of Education

Department 0056

FY2023 Total Authorized Positions: 291
(5 Unclassified)
(286 Classified)



Department of Education Appropriations

	FY18	FY19	FY20	FY21	FY22	FY23	House PASSED	
							FY24	FY25
General Fund Total	86,125,282	83,829,691	25,093,181	27,521,927	24,310,159	24,671,829	120,690,263	122,489,698
Federal Fund Total	225,799,708	228,257,073	222,045,246	223,724,322	255,906,403	243,609,561	271,227,410	266,916,707
Education Trust Fund	959,716,263	963,158,821	1,082,454,602	1,076,840,199	1,146,861,057	1,095,732,097	1,134,444,539	1,147,755,387
Other Funds	8,184,132	10,551,432	5,958,057	68,074,781	7,172,902	6,644,701	5,908,677	6,013,915
Total	1,279,825,385	1,285,797,017	1,335,551,086	1,396,161,229	1,434,250,521	1,370,658,188	1,532,270,889	1,543,175,707
Local Education Spending**	3,158,620,437	3,270,640,047	3,251,342,023	3,409,262,696	3,591,169,860			
PK -12 Enrollment	174,875	173,433	171,866	163,288	163,600	161,755		
State Average Cost Per Pupil	15,866	16,346	16,824	18,434	19,400			
General Funds State Aid	65,640,000	63,515,000	1,200,000	1,200,000	600,000	600,000	89,250,728	89,467,528
077-Building Aid	35,000,000	33,000,000	-	-	-	-	43,183,728	43,400,528
600-Tuition & Transportation	7,400,000	7,400,000	-	-	-	-	11,200,000	11,200,000
606-Dropout Prevention	725,000	600,000	500,000	500,000	-	-	-	-
607-Statewide Special Ed	100,000	100,000	100,000	100,000	50,000	50,000	50,000	50,000
610-Career Tech Student Orgs	115,000	115,000	100,000	100,000	50,000	50,000	50,000	50,000
629-Special Ed Aid/078-Cat Aid	22,300,000	22,300,000	-	-	-	-	33,917,000	33,917,000
631-Building Aid Lease			500,000	500,000	500,000	500,000	850,000	850,000
GF Pass Thru State Aid	13,909,802	13,638,480	15,312,104	15,320,252	14,086,736	14,082,516	19,466,187	20,582,349
3015 602-Court Ordered Placements	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	4,516,304	4,516,907
1864 107-Scholarshps-Orphans-Vets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
1865 107-NE Board Higher Ed Schshps	147,000	147,000	147,000	147,000	147,000	147,000	151,410	151,410
3029 601/602-School Nutrition-Sec IV	1,016,003	1,019,701	1,318,003	1,328,503	1,328,503	1,328,503	1,232,003	1,350,895
7064(2531) 612-Assessment-State	2,250,000	2,250,000	2,250,000	2,250,000	2,170,000	2,170,000	644,237	640,396
4027 601-CTE Voc Ed-State	239,518	239,518	200,000	200,000	200,000	200,000	200,000	200,000
4039 -Adult Education	4,148,436	4,148,436	4,145,054	4,142,702	4,034,193	4,028,831	4,449,950	4,450,458
2536 601-VR Field Programs-Match	3,335,098	3,335,078	3,403,000	3,403,000	3,400,000	3,400,000	3,400,000	3,400,000
3006 601-Ind Svcs-Part B	38,747	38,747	38,747	38,747	47,040	48,182	48,682	48,682
4021 073-Robotics	375,000		750,100	750,100	750,000	750,000	713,601	713,601
3517-602-Episodic Treatment							4,100,000	5,100,000
GF Salary/Benefits/Operating	6,575,480	6,676,211	8,581,077	11,001,675	9,623,423	9,989,313	11,973,348	12,439,821
Salaries	3,412,008	3,690,237	4,035,477	4,124,563	4,206,847	4,456,817	5,367,654	5,493,543
Benefits & Insurance	1,663,677	1,769,374	2,052,481	2,139,536	2,273,081	2,396,634	3,092,916	3,261,917
DOIT/Rent/Phone/Other	1,499,795	1,216,600	2,493,119	4,737,576	3,143,495	3,135,862	3,512,778	3,684,361
Education Trust Fund	959,716,263	959,516,661	1,082,454,602	1,139,340,199	1,146,861,057	1,095,732,097	1,134,444,539	1,147,755,387
Building Aid			38,500,000	30,500,000	56,972,728	24,960,075	-	-
District Public School Adequacy	925,637,420	912,081,734	962,378,248	1,024,052,596	985,602,327	961,400,169	1,035,280,218	1,047,968,295
Tuition & Transportation			9,000,000	9,000,000	9,000,000	9,000,000	-	-
Charter School Adequacy	34,078,843	36,434,927	41,776,354	44,987,603	46,968,390	49,524,376	61,346,751	62,067,823
State Testing							4,000,000	4,000,000
Kindergarten Aid		11,000,000	-	-	2,061,566	537,706	-	-
Special Ed Aid(Cat Aid)			30,800,000	30,800,000	33,252,000	33,917,000	-	-
Education Freedom Accounts					9,004,046	14,692,771	29,851,804	29,851,804
EFA Phase Out Grants						700,000	750,000	750,000
1964-Public School Infrastructure					1,000,000	1,000,000	-	-
2196-ETF Admin/Student Info System					3,000,000		3,215,765	3,117,464
2307-Lottery Revenue-ED Trust Fund							1	1
Headcount	294	294	287	287	290	291	307	307

Agency / Governor / House

	Agency PROPOSED		Governor PROPOSED		House PASSED	
	FY24	FY25	FY24	FY25	FY24	FY25
General Fund Total	25,683,860	25,876,563	22,322,257	22,781,694	120,690,263	122,489,698
Federal Fund Total	266,360,200	266,577,783	271,115,322	266,838,724	271,227,410	266,916,707
Education Trust Fund	1,106,167,523	1,102,757,675	1,204,314,475	1,214,999,338	1,134,444,539	1,147,755,387
Other Funds	5,887,825	5,992,338	5,908,677	6,013,915	5,908,677	6,013,915
Total	1,404,099,408	1,401,204,359	1,503,660,731	1,510,633,671	1,532,270,889	1,543,175,707
Local Education Spending**						
PK -12 Enrollment						
State Average Cost Per Pupil						
General Funds State Aid	100,000	100,000	100,000	100,000	89,250,728	89,467,528
077-Building Aid	-	-	-	-	43,183,728	43,400,528
600-Tuition & Transportation	-	-	-	-	11,200,000	11,200,000
606-Dropout Prevention	-	-	-	-	-	-
607-Statewide Special Ed	50,000	50,000	50,000	50,000	50,000	50,000
610-Career Tech Student Orgs	50,000	50,000	50,000	50,000	50,000	50,000
629-Special Ed Aid/078-Cat Aid	-	-	-	-	33,917,000	33,917,000
631-Building Aid Lease	-	-	-	-	850,000	850,000
GF Pass Thru State Aid	14,346,831	14,343,544	10,849,883	10,846,550	19,466,187	20,582,349
3015 602-Court Ordered Placements	2,000,000	2,000,000	-	-	4,516,304	4,516,907
1864 107-Scholarshps-Orphans-Vets	10,000	10,000	10,000	10,000	10,000	10,000
1865 107-NE Board Higher Ed Schshps	147,000	147,000	151,410	151,410	151,410	151,410
3029 601/602-School Nutrition-Sec IV	1,232,003	1,232,003	1,232,003	1,232,003	1,232,003	1,350,895
7064(2531) 612-Assessment-State	2,144,237	2,140,396	644,237	644,396	644,237	640,396
4027 601-CTE Voc Ed-State	200,000	200,000	200,000	200,000	200,000	200,000
4039 -Adult Education	4,451,308	4,451,862	4,449,950	4,450,458	4,449,950	4,450,458
2536 601-VR Field Programs-Match	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
3006 601-Ind Svcs-Part B	48,682	48,682	48,682	48,682	48,682	48,682
4021 073-Robotics	713,601	713,601	713,601	713,601	713,601	713,601
3517-602-Episodic Treatment					4,100,000	5,100,000
GF Salary/Benefits/Operating	11,237,029	11,433,019	11,372,374	11,835,144	11,973,348	12,439,821
Salaries	5,196,366	5,319,405	5,196,365	5,319,405	5,367,654	5,493,543
Benefits & Insurance	2,846,825	2,988,316	2,843,531	3,011,678	3,092,916	3,261,917
DOIT/Rent/Phone/Other	3,193,838	3,125,297	3,332,478	3,504,061	3,512,778	3,684,361
Education Trust Fund	1,106,167,523	1,102,757,675	1,204,314,475	1,214,999,338	1,124,444,539	1,137,755,387
Building Aid	20,578,787	17,267,428	43,183,728	43,400,528	-	-
District Public School Adequacy	956,057,351	956,057,351	1,017,039,498	1,026,950,314	1,035,280,218	1,047,968,295
Tuition & Transportation	9,000,000	9,000,000	9,000,000	9,000,000	-	-
Charter School Adequacy	52,000,595	52,000,595	58,040,375	58,695,320	61,346,751	62,067,823
State Testing	-	-	4,000,000	4,000,000	4,000,000	4,000,000
Kindergarten Aid	-	-	-	-	-	-
Special Ed Aid(Cat Aid)	33,917,000	33,917,000	33,917,000	33,917,000	-	-
631-Building Aid Lease	850,000	850,000	850,000	850,000	-	-
Education Freedom Accounts	29,851,804	29,851,804	29,851,804	29,851,804	19,851,804	19,851,804
EFA Phase Out Grants	750,000	750,000	750,000	750,000	750,000	750,000
1964-Public School Infrastructure	-	-	-	-	-	-
2196-ETF Admin/Student Info System	3,161,986	3,063,497	3,165,765	3,067,464	3,215,765	3,117,464
2307-Lottery Revenue-ED Trust Fund	-	-	1	1	1	1
3015-Court Ordered Placements	-	-	4,516,304	4,516,907	-	-
Headcount	304	304	304	304	307	307

Proposed Appropriations

	Agency Phase*		Governor's Phase			House Passed		
	FY24	FY25	FY23 Surplus	FY24	FY25	FY23 Surplus	FY24	FY25
General Funds								
Assessment (HB1)	2,170,000	2,140,396		644,237	640,396		644,237	640,396
School Building Aid (HB1)							43,183,728	43,400,528
Position- Computer Science/STEM Admin (HB2)	-	-		-	-	303,129	-	-
Computer Science New Credential (HB2)	-	-	500,000	-	-	500,000	-	-
Computer Science Teaching Incentive (HB2)	-	-	4,000,000	-	-	3,696,871	-	-
Experiential Robotics Platform (HB2)	-	-	455,000	-	-	455,000	-	-
NH Civics Textbook (HB2)	-	-	2,000,000	-	-	-	-	-
Teacher of the Year (HB2)	-	-	250,000	-	-	250,000	-	-
Position-Academic Research Data Analyst (HB2)	-	-		-	-	-	183,551	182,279
National Student Clearinghouse Student Tracker Program (HB2)	-	-		-	-	150,000	-	-
Position-Direct Medicaid Cert Admin (HB1)	-	-	-	-	-		102,033	103,506
Education Trust Fund								
Assessment (HB1)	-	-		4,000,000	4,000,000	-	4,000,000	4,000,000
School Building Aid (HB1)*	43,183,728	43,400,528		43,183,728	43,400,528			
State School Building Aid Fund (HB2)				-	75,000,000			
Sugar River CTE Center (HB2)	-	-		12,514,533	-	-	12,514,533	-
School Security (HB1)*	5,000,000	5,000,000		-	-	-	-	-
<i>* Includes Add'l Prioritized Needs Request</i>								

Department of Education

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- Currently 291 full-time positions
- 13 New position requests (7D's) -Agency
 - ▣ Four – General Funded
 - 1-Ed Analytics & Resources, 1-Adult Ed, 2-Early Childhood
 - ▣ Eight – Federal Funded
 - 5-Special Ed, 1-Vocational Rehabilitation, 2-Assessment & Accountability
 - ▣ One - Education Trust Fund
- 3 New General Funded - House Passed
 - Academic Research & Improvement Performance Data Analysts
 - Medicaid Direct Certification
 - Computer Science/STEM Administrator



State of New Hampshire

DEPARTMENT OF ADMINISTRATIVE SERVICES

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Concord, New Hampshire 03301
(603) 271-3201 | Office@das.nh.gov

Charles M. Arlinghaus
Commissioner

Catherine A. Keane
Deputy Commissioner

Sheri L. Rockburn
Assistant Commissioner

April 20, 2023

The Honorable James Gray, Chairman
Finance Committee of the Senate
State House
Concord, New Hampshire 03301

Subject: Reconfiguration of Education Trust Fund Adequacy Accounting Structure

The Division of Accounting Services has identified an inconsistency within the Education Trust Fund, accounting structure, specifically within the Adequacy structure. The Adequacy accounting structure (accounting unit 30430000) has multiple unrelated programs operating within the same accounting unit. This is causing a lack of transparency and additional analysis is required to meet financial reporting requirements.

In the State's accounting system (NH FIRST), an accounting unit represents an individual program or business center within the general ledger. A class is a natural classification and description of how revenues and expenditures are appropriated for use by the agency.

The existing Adequacy configuration commingles multiple programs into one accounting unit. The individual programs are identified at the class level, e.g., Education Freedom Accounts. As a result, the individual programs lose the class functionality and are not providing transparency of associated revenues and expenditures, therefore, making reporting difficult for the Department.

Additionally, the Department is not following the State's prescribed chart of accounts methodology. Financial reporting for the State's Annual Comprehensive Financial Report (ACFR) requires manual manipulation of data to meet the financial reporting requirements of the audit.

Therefore, the Division of Accounting Services is recommending the Department of Education segregate these programs into individual accounting units to allow for transparency and maximize financial reporting capabilities.

Sincerely,

A handwritten signature in cursive script, appearing to read "Charles M. Arlinghaus".

Charles M. Arlinghaus
Commissioner