

Answers to Key Questions about School Funding in Brentwood

June 2022

New Hampshire’s public school system – and the way in which money is raised to pay for it – touches the lives of all Granite Staters yet can often be difficult to understand. Listed below are a few questions you might have about how schools are funded in Brentwood, along with helpful facts and figures in response. After reading them, we hope you’ll have a better appreciation of some of the inequities that plague our school funding system.

What Does Brentwood Spend on Public Schools? How Does It Compare to Other Communities?

The 1998-99 school year was the last school year before the State of New Hampshire, in response to the Supreme Court’s *Claremont* rulings, increased the amount of aid it provides to pay for an “adequate” education. That year, Brentwood spent \$6,145 per elementary school student or 103% percent of what the typical (or median) town had spent. In the school year 2020-21, Brentwood spent \$18,899 per elementary pupil, which was 89 percent of the NH Median.

Figure 2 compares spending per elementary pupil in Brentwood and the state average for the past fourteen years. As it shows, spending in Brentwood has remained below the state average over the years.

Figure 1

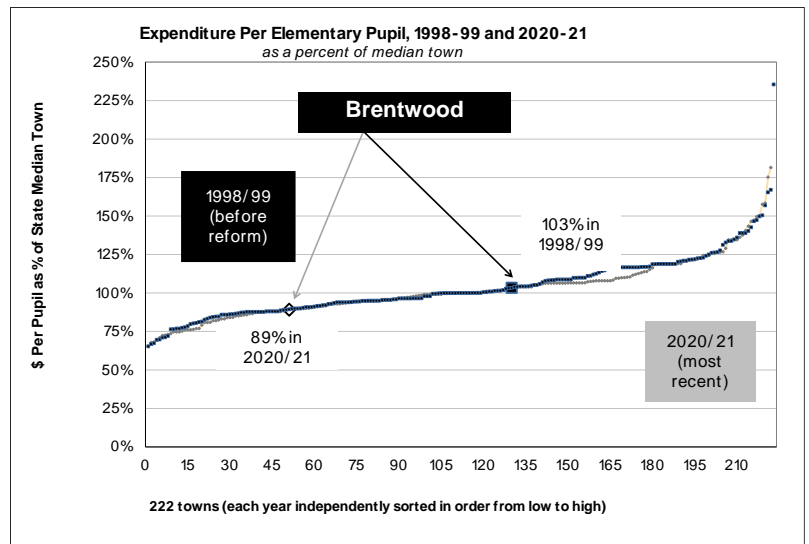
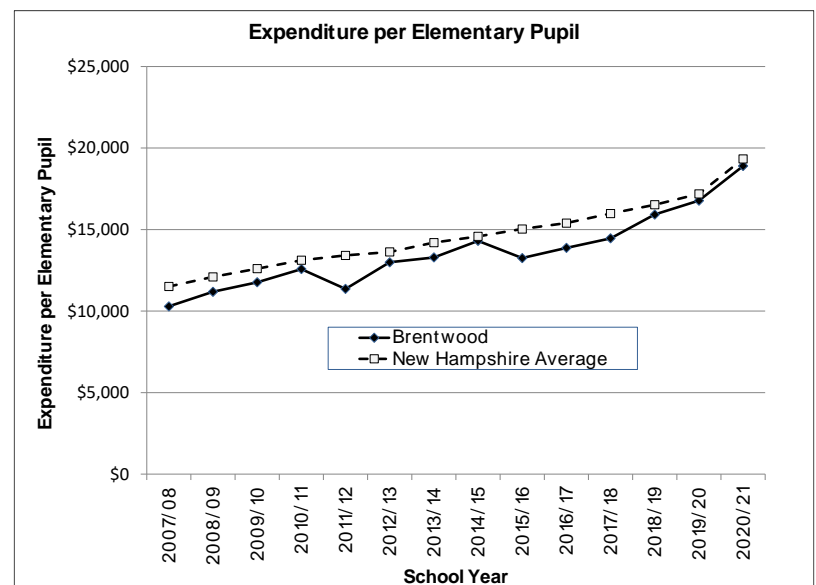


Figure 2



All told, New Hampshire’s public-school districts spent \$3.54 billion during the 2020-21 school year. Of that amount, 40 percent was dedicated to regular classroom instruction, 21 percent to other educational programs (including special education and vocational instruction), 11 percent to administration, 9 percent to building operations, and the remainder was devoted to transportation, food services, and other purposes.

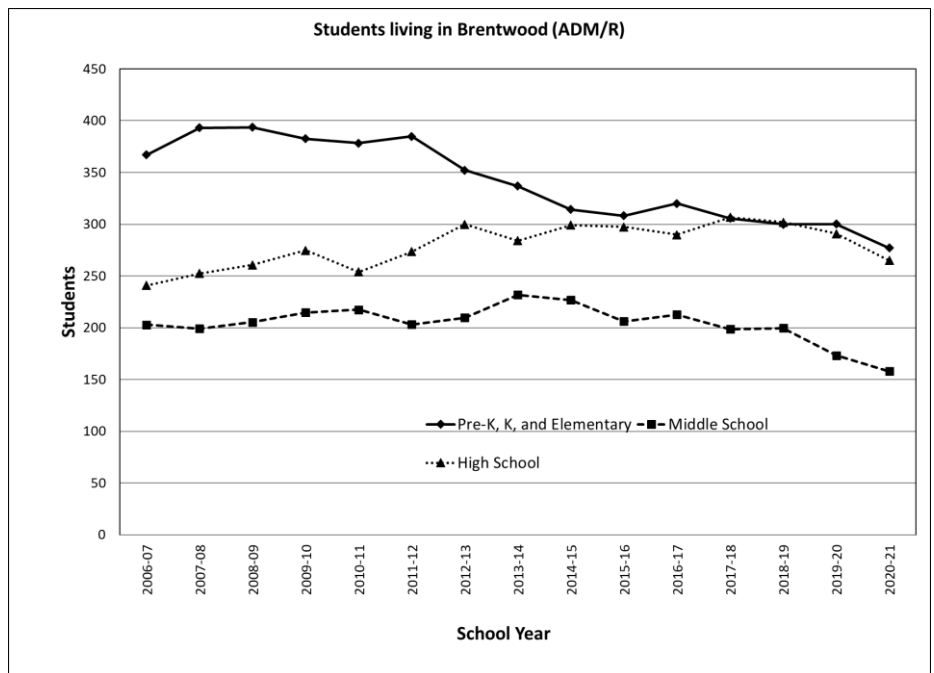
Spending by Type	Percentage	
	Brentwood	NH Average
Regular Instruction	46%	40%
Special Programs	17%	19%
Vocational Programs	0%	1%
Other Instructional Programs	0%	1%
Student Support Services	8%	8%
Instructional Support Staff	5%	3%
Administration	9%	11%
Plant Operations	8%	9%
Pupil Transportation	2%	4%
Food Services	1%	2%
Bond & Note Interest	3%	1%
Other Expenses	0%	0%
Total Expenses	100%	100%

As shown in the table, the proportion of Brentwood School District’s that is for regular instruction is more than the state average and spending on special education is lower than average. Brentwood spends a higher amount on Instructional Support Staff than the state average.

How Many Students Are Enrolled in Brentwood’ School and Tuitioned?

Average Daily Membership in Residence (ADM/R) is one way in which enrollment is measured. It measures the number of public school students living in a district. Overall, in New Hampshire, ADM/R has been in slow decline in recent years, attributable to declining birth rates. In Brentwood, there has been a decrease of 24 percent since 2006-07. Figure 3 displays ADM/R trends at Brentwood’s elementary school for the past fifteen years.

Figure 3



How Does Brentwood Pay for Public Schools?

Figure 4 shows all the various revenue sources that Brentwood uses to pay for its students’ education, measuring them on a per pupil basis. It also compares Brentwood’s revenue sources to the New

Hampshire average. As this figure makes clear, local property taxes are the major source of revenue for public schools, both in Brentwood and across the state.

During the 2020-21 school year, Brentwood School District's total school revenue was \$22,000 per pupil, a bit more than the state average of \$21,288. Property taxes (local plus statewide) provided \$4,347,472 or 72 percent of the \$6,073,789 overall amount. Brentwood received \$3,159 state "adequacy" aid per pupil. The state average aid is \$3900.

How Do Brentwood's School Property Tax Rates Compare to Other Communities?

1998 was the last tax year before the state responded to the Supreme Court's *Claremont* rulings and introduced new aid to pay for an "adequate" education. That year, Brentwood's equalized property tax rate for its schools was \$19.79 per \$1,000 of property value. This rate was 106% of the median town. In 2020, the equalized school property tax rate in Brentwood was \$17.23 per \$1,000 of value (a \$15.52 local tax rate plus a \$1.71 state tax rate, which is retained locally).

Figure 4

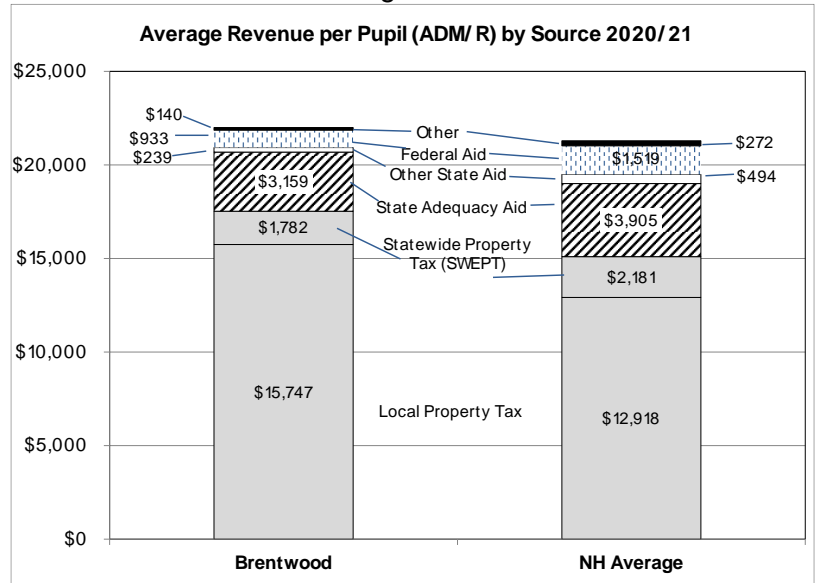
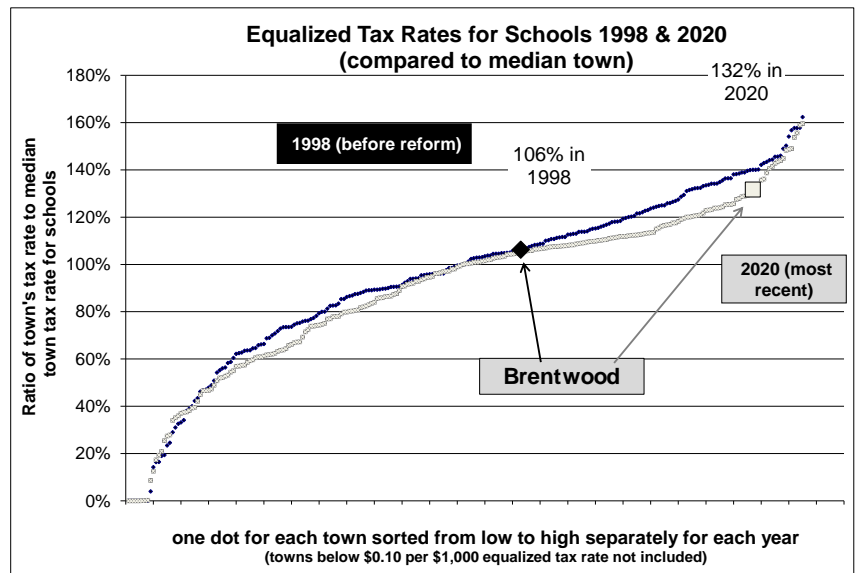


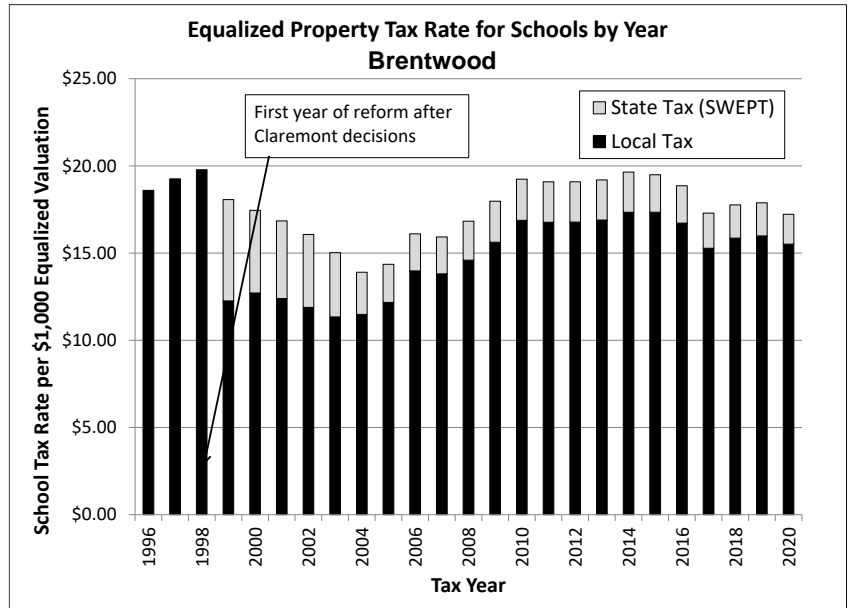
Figure 5



How Has Brentwood’s School Property Tax Rate Changed Over Time?

The reforms enacted in 1998 imposed the Statewide Education Property Tax (SWEPT). In 1999 its rate was \$5.81 per thousand equalized valuations in Brentwood. Also in 1999 the state began distribution of its new “adequacy aid” to each district. The result for Brentwood was a sudden reduction in its equalized tax rate from \$19.79 per thousand in 1998 to \$12.26 in 1999. Since that time the total rate has steadily gone up, and the most recent equalized rate of \$17.23.

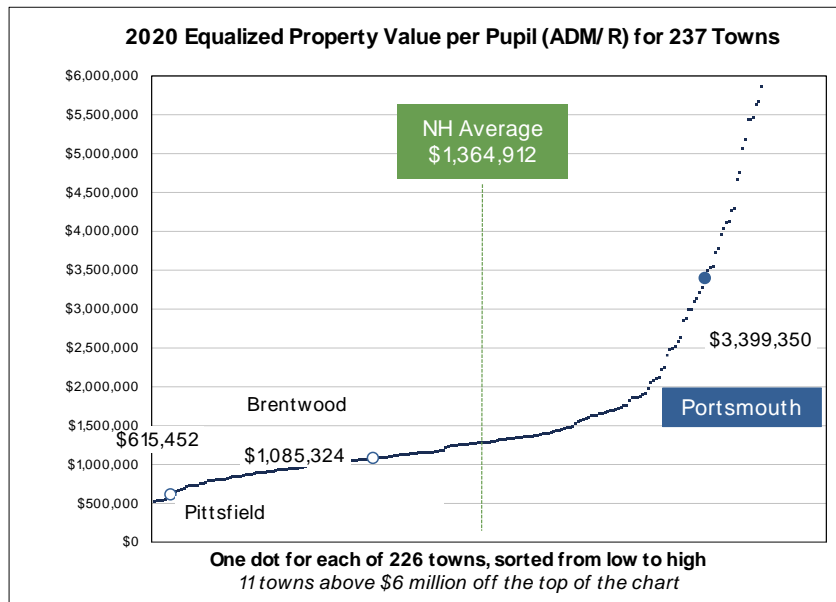
Figure 6



How Do Property Values in Brentwood Compare to Other Communities?

The most important statistic that relates to the ability of different towns to raise taxes for the purpose of their schools is Equalized Property Value per Pupil or EQVP. EQVP essentially provides an answer to the question, “What resources are available to be taxed in our town for each of the students whose education we pay for through our school budget?” The higher a town’s EQVP, the lower the school property tax rate it needs to use to generate a set sum of money.

Figure 7



In 2020, Brentwood had \$759,856,273 of equalized property valuation and 700 students (as measured by average daily membership in residence or ADM-R). This means that Brentwood’s EQVP that year was \$1,085,324. The state average EQVP was \$1,364,912. Brentwood had 79.5 percent of the state average. Pittsfield is an example of one of many communities that had less property value per pupil than Brentwood

Clearly there is not a level playing field when it comes to the ability of towns' property tax bases to support their schools.

Note: Data used in this report are taken from reports and spreadsheets of the NH Department of Education (Equalized Valuation per Pupil, Cost Per Pupil by District, Average Daily Membership Based Upon Attendance and Residence (ADM), Average Class Size by School, and DoE25 Extract for State Profile Data for various years). Such data are reported by New Hampshire school districts to the Department. Tax rates printed on town tax bills are not equalized and cannot be compared among towns. Using equalized data allows an apples-to-apples comparison among town tax rates and property values.