

THE STATE OF NEW HAMPSHIRE

Cheshire, SS.

SUPERIOR COURT  
213-2019-CV-00069

Contoocook Valley School District  
106 Hancock Road  
Peterborough, NH 03458

Myron Steere, III  
137 Muzzey Hill Road  
Greenfield, NH 03047

Richard Cahoon  
143 Clinton Road  
Antrim, NH 03440

Richard Dunning  
160 Hunter Farm Road  
Peterborough, NH 03458

v.

The State of New Hampshire  
107 No. Main Street  
Concord, NH 03301

New Hampshire Department of Education  
Hugh J. Gallen State Office Park  
101 Pleasant Street  
Concord, NH 03301

Christopher T. Sununu, both individually and in his official capacity  
as Governor of the State of New Hampshire  
Office of the Governor  
State House, Room 208-214  
107 N. Main Street  
Concord, NH 03301

and

Frank Edelblut, both individually and in his official capacity  
as Commissioner of the New Hampshire Department of Education  
Hugh J. Gallen State Office Park  
101 Pleasant Street  
Concord, NH 03301

**VERIFIED PETITION**  
**FOR DECLARATORY JUDGMENT**  
**AND INJUNCTIVE RELIEF**

## INTRODUCTION

Part II, Article 83, of the New Hampshire Constitution requires the State to fund a constitutionally adequate education. *Claremont School District v. Governor*, 138 N.H. 183 (1993). As the New Hampshire Supreme Court has repeatedly recognized, “The State [has] the exclusive obligation to fund a constitutionally adequate education. The State may not shift any of the constitutional responsibility to local communities.” *Opinion of the Justices (Reformed Public School Financing System)*, 145 N.H. 474, 476 (2000). The State Defendants have failed to meet their constitutional obligation to fund an adequate education resulting in an unconstitutional downshifting of the costs of providing an education to local communities.

## PARTIES

1. The Contoocook Valley School District [ConVal] is a municipal corporation pursuant to RSA 194 with the statutory power to sue and be sued.
2. Myron Steere, III, is a resident and taxpayer of the town of Greenfield and chairman of the ConVal School Board.
3. Richard Cahoon is a resident and taxpayer of the town of Antrim and has served as vice chair of the ConVal School Board.
4. Richard Dunning is a resident and a taxpayer of the town of Peterborough and serves on the ConVal School Board.
5. ConVal includes the towns of Dublin, Hancock, Greenfield, Frankestown, Bennington, Antrim, Peterborough, Sharon and Temple.

6. The State of New Hampshire is a body politic responsible for carrying out the obligations of the New Hampshire Constitution.

7. The New Hampshire Department of Education is an agency of the State of New Hampshire.

8. Governor Christopher T. Sununu is the Governor of the State of New Hampshire and, pursuant to Part II, Article 41 of the New Hampshire Constitution, is “responsible for the faithful execution of the laws.” Governor Sununu is being sued both in his official and individual capacities.

9. Commissioner Frank Edelblut is the Commissioner of the New Hampshire Department of Education and is responsible, pursuant to RSA 198:42, for distribution of adequate education grants. Commissioner Edelblut is sued both individually and in his official capacity as Commissioner of the New Hampshire Department of Education.

### **VENUE AND JURISDICTION**

10. Venue is proper in this Court pursuant to RSA 507:9 as a portion of the ConVal School District (Dublin) is located in Cheshire County.

11. This Court has jurisdiction over this matter pursuant to RSA 491:22 and the New Hampshire Constitution.

### **FACTS**

12. The State<sup>1</sup> has a constitutional duty to fully fund an adequate education pursuant to Part II, Section 83 of the New Hampshire Constitution.

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<sup>1</sup> Unless otherwise stated, “State” refers collectively to the State of New Hampshire, the New Hampshire Department of Education, Governor Sununu and Commissioner Edelblut.

13. The ConVal School District provides education to pupils in the nine towns of the ConVal School District.
14. The state average elementary and secondary education per pupil was \$18,901.32 for the 2017-2018 school year. See attached as Exhibit J.
15. “[T]he New Hampshire Constitution imposes solely upon the State the obligation to provide sufficient funds for each school district.” *Opinion of the Justices (Reformed Public School Financing System)*, 145 N.H. 474, 476 (2000).
16. The State does not currently provide sufficient funds for each and every school district to meet minimum state requirements.
17. Property wealthy towns in ski or lake communities retain the entirety of the State Wide Education Property Tax (SWEPT) collected pursuant to RSA 76:3 resulting in places like Waterville Valley receiving and retaining \$23,201 per pupil (SWEPT of \$764,494 divided by the 32.95 pupils), Newington receiving \$23,315.92 per pupil (SWEPT of \$1,300,562 divided by 55.78 pupils) or Moultonborough receiving and retaining \$14,187.12 per pupil (SWEPT of \$6,415,983 divided by 452.24 pupils) See [https://www.education.nh.gov/data/documents/ad\\_ed\\_aid\\_fy2019\\_rev.pdf](https://www.education.nh.gov/data/documents/ad_ed_aid_fy2019_rev.pdf) The State may not be violating Part II, Article 83 of the New Hampshire Constitution in those communities.
18. Most of the state, however, including ConVal, receive base adequacy aid at a rate of \$3,636.06 per pupil and need to raise additional funds via local taxation in order to provide a constitutionally adequate education.<sup>2</sup>

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<sup>2</sup> Additional differentiated aid is provided to cover a portion of the cost for special education, English language learners and non-proficient reading pursuant to RSA 198:40-a(II)(b-e). For the 2019 fiscal year, differentiated aid came out to an average \$817.53 per pupil for the ConVal School District.

19. The State determines the cost to provide a constitutionally adequate education by multiplying the base adequacy aid number in RSA 198:40-a(II)(a)<sup>3</sup> by the school district's number of pupils and then distributes the funds to local school districts.
20. Base adequacy aid is determined by taking the amount of aid the State determined was adequate in 2008, \$3,450, and adjusting that figure each biennium based on changes to the consumer price index. See 2008 NH LAWS 173:5; RSA 198:40-d. For the 2019 fiscal year, this number is \$3,636.06 and for 2020 and 2021 fiscal years the base adequacy aid will be \$3,708.78 per pupil under the current statutes.
21. Appendix A to the February 1, 2008 Final Report and Findings of the Joint Legislative Oversight Committee Pursuant to 2007 Laws Chapter 270 explains how the State determined the \$3,450<sup>4</sup> per pupil base adequacy aid in RSA 198:40-a(I) was calculated. See Appendix A to 2008 Report attached at Exhibit A. [Hereinafter referred to as "2008 Spreadsheet"]
22. The 2008 Spreadsheet determined the "universal cost of providing the opportunity for an adequate education as defined by RSA 193-E:2-a" by taking the starting salaries for teachers, principals, administrative assistants, guidance counselors, library media specialists, technology coordinators and custodians, dividing that cost by a number of pupils and adding a per pupil cost for instructional materials, technology, teacher professional development, facilities operation and maintenance and transportation to arrive at a total per pupil universal cost of \$3,456. See Exhibit A.

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<sup>3</sup> When this formula was originally adopted in 2008, the number was \$3,450.00. See 2008 NH LAWS 173:5. For the 2015 and 2016 fiscal years, the number was statutorily increased to \$3,561.27. This number is adjusted each year based on changes to the Consumer Price Index. See RSA 198:40-d. For the 2019 fiscal year, this number is \$3,636.06 and for 2020 and 2021 fiscal years the aid will be \$3,708.78 under the current statutes.

<sup>4</sup> See footnote 2 above.

23. The current \$3,636.06 for the 2019 fiscal year is the 2008 Spreadsheet calculation increased by the Consumer Price Index. See RSA 198:40-d.
24. The State's calculation for determining the cost of providing a constitutionally adequate education suffers from several flaws.

### **TRANSPORTATION COSTS**

25. First, the State does not provide constitutionally adequate funding to cover transportation costs.
26. Current state funding incorporates a base universal transportation cost of \$315 per pupil. See Exhibit A.
27. There is not a single district in the state with 10 or more pupils whose transportation costs are less than \$400 per pupil. See Exhibit B.
28. It costs substantially more to transport pupils to school in large rural districts as compared to compact urban districts.
29. The Department of Education has calculated the actual per pupil transportation costs for all of the districts in the state and determined that the average per pupil transportation costs to be \$827.56. See attached as Exhibit B.
30. In ConVal, per pupil transportation costs are \$914.60.
31. Providing transportation for pupils to attend school is part of the State's obligation to fully fund an adequate education pursuant to Part II, Section 83 of the New Hampshire Constitution.

### **TEACHER STUDENT RATIOS**

32. Second, the State's adequacy formula fails to incorporate the correct teacher student ratios the State has found exist throughout the State.

33. The 2008 Spreadsheet incorporates teacher student ratios of 1:25 for grades K-2 and 1:30 for grades 3-12.
34. Teacher student ratios of 1:25 and 1:30 are not accurate.<sup>5</sup>
35. The ratios of 1:25 and 1:30 as used in the 2008 Spreadsheet are not based on actual teacher student ratios but are instead based on maximum classroom size. In particular, ED 306.17(a)(1) allows classroom sizes up to 30 students -- the maximum classroom size before a new teacher is required.
36. Classroom size is not the equivalent of teacher student ratios.
37. If there was a school of 31 students, state regulations would require two teachers and there would exist a student teacher ratio of 1:15.5, not 1:30.
38. Furthermore, teachers are given time during the school day to plan their classes. The current formula fails to take into account that over a 4 block day, a high school teacher may only teach 3 blocks to still be a full time teacher. In other schools that have 8 periods in a day, a teacher will usually be expected to teach 5 of the 8 periods and have preparation periods.
39. State regulations also require teachers be certified in the subjects that they teach thereby precluding the complete maximization of class sizes.
40. No school district in the State has teacher student ratios of 1:25 or 1:30.

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<sup>5</sup> The ratios of 1:25 and 1:30 as used in the 2008 Spreadsheet are not based on actual teacher student ratios but are instead based on maximum classroom size. In particular, ED 306.17(a)(1) allows classroom sizes up to 30 students as this is the maximum classroom size before a new teacher is required. Classroom size is not the equivalent of teacher student ratios. If there was a school of 31 students, state regulations would require two teachers and there would exist a student teacher ratio of 1:15.5, not 1:30. Furthermore, the current formula fails to take into account that over a 4 block day, a high school teacher may only teach 3 blocks to still be a full time teacher. In other schools that have 8 periods in a day, a teacher will usually be expected to teach 5 of the 8 periods and have preparation periods. State regulations also require teachers be certified in the subjects that they teach thereby precluding the complete maximization of class sizes. Therefore, maximum classroom sizes are not the equivalent of student teacher ratios.

41. The State is able to and has in fact computed the average teacher to student ratio for each year for at least the past 10 years.
42. The State Department of Education has published an analysis of the statewide teacher student ratios for 2007 to 2017 and with projections out through 2040. See attached as Exhibit C. The historical teacher student ratio was computed by simply taking the total number of students in the state and dividing by the total number of teachers. The State's own figures show a current teacher to student ratio of 1:9.96 that is projected by the State to increase to 1:10.33 by 2030.
43. Therefore, instead of using a 1:30 ratio, the State's own analysis mandates using a 1:10 formula.
44. In addition, the State Department of Education has published an analysis of teacher student ratios for grades 1 through 12 and determined that the statewide average for the 2017-2018 school year is 1:12.6 excluding preschool and kindergarten. See attached as Exhibit D.<sup>6</sup>
45. No school district in the State of New Hampshire has a teacher student ratio higher than 1:17.5. See Exhibit D.
46. For the past ten years, the state wide average teacher to student ratio has never exceeded 1:12.6.
47. Providing funding based on a presumed ratio of 1:30 when actual ratios average 1:12.6 and are no higher than 1:17.5 result in the State failing to meet its constitutional mandate of providing funding for an adequate education.

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<sup>6</sup> The State Department of Education has calculated the average teacher student ratio for each and every year going back to at least 2007. For the past ten years, the average ratio has only fluctuated from a high of 12.6 to a low of 11.8 in 2016-2017.

## **TEACHER BENEFITS**

48. Third, the state has failed to incorporate into the 2008 Spreadsheet the actual cost of providing benefits to teachers and other staff.
49. The 2008 Spreadsheet presumes the total cost of teacher benefits will be 33% of the first year teacher's salary or \$11,728 per teacher. See Exhibit A.
50. Actual teacher benefits exceed \$11,728 in every school district in the State.
51. The State Department of Education has posted on its website the average teacher salary for all teachers is \$53,984 and the average salary for first year teachers is \$38,867.00.
52. Pursuant to RSA 100-A:16, III, the New Hampshire Retirement System has determined the teacher retirement contribution shall be 17.80% for 2019 to 2021. See attached as Exhibit E.
53. Therefore, state statutes require the school to contribute approximately \$9,600 for an average salary teacher or approximately \$7,000 for a first year teacher to the teacher retirement system.
54. School Districts are also required to pay the employer portion of 7.65% federal employment taxes.
55. Federal employment taxes result in approximately \$4,130 for an average salary teacher or approximately \$2,973 for a first year teacher to the teacher retirement system.
56. The State requires school districts to provide workers compensation coverage and unemployment insurance which total at least \$150 per teacher per year.

57. The portion of health insurance premiums paid by the school district for a teacher will alone total in excess of \$17,000.00.
58. For example, ConVal contributes 88% of premium regardless of whether the teacher is selecting a family plan or a 2 person plan. The school district portion of the premium for the family plan is \$19,967.64 and the school district portion for the 2 person plan is \$14,790.84. This is averaged to be \$17,378.92. Neither of these numbers include the school districts contribution to the deductible of up to \$2259 per family.
59. ConVal's health insurance contributions is on par with other school districts in the state.
60. The State provides its own employees with health insurance contributions in excess of \$26,700 and total benefit package of in excess of \$31,800. See State Compensation Worksheet at Exhibit F.
61. Providing funding based on a presumed teacher benefits package costing only \$11,728 when benefits such as state required retirement of 17.80%, federal employment taxes of 7.65% and health insurance total in excess of \$27,000 per teacher results in the State failing to meet its constitutional mandate of providing funding for an adequate education.

**School Nurses, Superintendent Services and Food Services Mandated by the State**

62. Fourth, there are several State required services that are not included in the 2008 Spreadsheet and therefore not a part of the current funding formula.
63. Current state adequacy funding does not take into account required nurse services, required superintendent services or required food services.

64. Schools must have the services of a school nurse.
65. State regulations, specifically Ed 306.12, require the provision of a school nurse.
66. RSA 200:29, as amended in 2016, requires school nurses to have completed their nursing degrees and have 3 years of experience.
67. Nurses meeting New Hampshire state requirements command salary and benefit packages of in excess of \$65,562.00.
68. According to the most recent survey of school nurses available on the New Hampshire Department of Education website, there is a statewide average of 1 school nurse for every 223 pupils. See attached Nurse Survey, page 3, at Exhibit G.
69. Providing funding for a constitutionally adequate education requires at least \$294 per pupil in school nurse costs.
70. School nurse costs are not part of the 2008 Spreadsheet to determine adequate education funding.
71. RSA 194-C:4 requires that schools have superintendent services and details the various and necessary responsibilities of the superintendent's office, including all fiscal oversight of the district budget. See also ED 302.01 and 302.02.
72. Where the State requires superintendent services as part of providing an education, the State should be responsible for providing these services as part of providing the funding for a constitutionally adequate education.
73. The average salary and benefit package for a qualified superintendent will, on average, exceed \$158,000.
74. Larger districts require a business administrator and/or assistant superintendent.

75. A school district requires a second person in the superintendent's office after the pupil population exceeds 1,000 pupils.
76. Finally, the State requires all public schools to provide food services regardless of the amount of loss to the school district per ED 306.11.
77. The State Department of Education has published reports indicating that although state-wide \$70,227,479 was spent on food service, only \$36,609,730 in food service revenue was collected resulting in a loss of \$33,617,749. See attached State Summary Revenue and Expenditures Chart at Exhibit H.
78. Spread over the state's 166,321 pupils, this is an annual food service loss of roughly \$200 per pupil.
79. Current education funding statutes attribute \$0 to food service losses.
80. Failing to provide any funding for school nurses, superintendent services or food services results in the State failing to meet its obligation to provide sufficient funds for each school district.

### **FACILITIES OPERATION AND MAINTENANCE**

81. Fifth, the State fails to provide sufficient funding for facilities operation and maintenance.
82. Children need lights and heat in their schools in order to learn and the driveways and parking lots need to be snowplowed so children can get to school.
83. The current funding formula, based on the 2008 Spreadsheet, attributes only \$195 per pupil for facilities operation and maintenance. See Exhibit A.
84. The statewide average for plant operations is substantially higher than what the State is currently funding.

85. On average, plant operations cost \$1,462.66<sup>7</sup> per pupil.
86. In ConVal, plant operations include approximately \$500,000 in oil/gas, approximately \$500,000 in electricity, over \$160,000 in snowplowing and totals \$1406.81 per pupil.
87. The \$195 per pupil the state is currently funding does not even cover the oil/gas bill in ConVal.
88. Where the Department of Education's own publication shows facilities operation and maintenance expenditures average \$1,462.66 per pupil, providing funding at only \$195 per pupil, or only 13% of actual expenses, results in the State failing to meet its constitutional mandate of providing funding for an adequate education.
89. The State has failed to meet its obligation to fully fund an adequate education as required by Part II, Article 83, of the New Hampshire Constitution.

**BASE ADEQUACY CAN BE COMPUTED USING THE STATE'S OWN DATA**

90. The State's current funding of only \$3,636.06 does not fund the actual transportation costs incurred by districts, does not apply the actual teacher student ratios, does not accurately reflect the actual benefits required by the State, does not provide any funding for school nurse, superintendent services nor food services as required by state law and provides less than 20% of the actual facilities operations and maintenance costs.

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<sup>7</sup> This number is derived by taking the \$243,271,198 in total Plant Operations from the State Summary Revenue and Expenditures of School Districts 2017-2018 (attached as Exhibit H to this Complaint) and dividing it by the total number of pupils (166,321.18) to arrive at \$1,462.66.

91. Using the State's own data, the cost of providing a constitutionally adequate education, exclusive of transportation, is more than \$9,929 per pupil. See 2019 Spreadsheet attached as Exhibit I.
92. Transportation costs will differ in small urban districts from large rural districts and averages \$914.60 per pupil in the ConVal School District.
93. The cost of providing a constitutionally adequate education, including transportation, is \$10,843.60 for pupils in the ConVal School District.
94. The state average elementary and secondary education per pupil was \$18,901.32 for the 2017-2018 school year. See attached as Exhibit J.
95. The State obtains a majority of the funds for base adequacy aid by the Statewide Education Property Tax (SWEPT) collected pursuant to RSA 76:3.
96. SWEPT (RSA 76:3) was originally adopted at a uniform rate of \$6.60 per thousand. See N.H. Laws 1999, 17:14; *Claremont Sch. Dist. v. Governor*, 144 N.H. 210, 213 (1999).
97. Twenty years later, SWEPT's rate has been decreased to \$2.06 per thousand, less than one third of its original rate.
98. State education aid now consists of a smaller percentage of total education expenditures than it had in 1999.
99. Local communities have had to increase their tax rates to make up for decreased or stagnant state aid with increasing educational expenditures.

### **2019 Fiscal Year**

100. There are approximately 2,044 pupils in the ConVal School District.<sup>8</sup>

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<sup>8</sup> The 2,044 count is the ADM for the fiscal year 2019 spreadsheet which is actually based on 2017-2018 school year. The initial draft of the fiscal year 2020 spreadsheet has the total count as 2,035.

101. In order to meet its constitutional obligations, the State must provide base adequacy funding of \$22,164,318.40 ( $\$10,843.60 \times 2,044$ ).
102. This would still only cover less than half of ConVal's approximately \$48,000,000 in educational expenses each year.
103. Under the current RSA 198:40-a, (II)(a) as modified by RSA 198:40-d, the State only intends to provide the ConVal School District with \$7,432,106.64 in base adequacy funding for the 2019 fiscal year ( $\$3,636.06 \times 2,044$ ).
104. Pursuant to RSA 198:42, adequacy funding is provided in four installments with the final adequate education grant for the 2019 fiscal year to be made to school districts no later than April 1, 2019.
105. The 2019 fiscal year ends on June 30, 2019.
106. Nevertheless, as of the date of this filing, the State has provided ConVal with less than \$5,202,474.65 of base adequacy funding, resulting in a current shortfall of more than \$16,961,843.75 with the final April 1, 2019 payment remaining.
107. Absent injunctive and declaratory relief from this Court, the State intends to only provide ConVal with \$2,229,631.99 in base adequacy funding on or about April 1, 2019. This figure represents 30% of  $\$3,636.06 \times 2,044$  pupils. See RSA 198:42(I); RSA 198:40-a(II)(a); RSA 198:40-d.
108. A constitutionally adequate education cannot be provided to the approximately 2,044 students in the ConVal School District without more base adequacy funding than will be provided by the State pursuant to RSA 198:40-a(II)(a) as modified by RSA 198:40-d.

109. The towns of the ConVal School District have to raise local property taxes on all tax payers to make up for the State funding shortfall.
110. Education property taxes vary greatly throughout the state with communities such as Newington having a total education tax rate of \$3.19 while Dublin has a tax rate of \$16.46. See 2018 Tax Rates at Exhibit K.
111. The State cannot constitutionally fund education through tax rates that vary throughout the state.
112. RSA 198:40-a(II)(a) as modified by RSA 198:40-d, is unconstitutional both facially<sup>9</sup> and as applied to the ConVal School District.
113. RSA 198:42(II) provides that “The governor is authorized to draw a warrant from the education trust fund to satisfy the state's obligation under this section. Such warrant for payment shall be issued regardless of the balance of funds available in the education trust fund. If the balance in the education trust fund, after the issuance of any such warrant, is less than zero, the comptroller shall transfer sufficient funds from the general fund to eliminate such deficit.”

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<sup>9</sup> In order to establish facial unconstitutionality, one “must establish that no set of circumstances exist under which it would be valid.” *Guare v. State*, 167 N.H. 658, 662 (2015). Most of the state, including ConVal, receives base adequacy aid at a rate of \$3,636.06 per pupil. Nevertheless, the State could argue that it is not acting unconstitutionally as it pertains to other school districts. Some of the property wealthy towns in ski or lake communities retain the entirety of the State Wide Education Property Tax (SWEPT) collected pursuant to RSA 76:3. This results in places like Waterville Valley receiving and retaining \$23,201 per pupil (SWEPT of \$764,494 divided by the 32.95 pupils), Newington receiving \$23,315.92 per pupil (SWEPT of \$1,300,562 divided by 55.78 pupils) or Moultonborough receiving and retaining \$14,187.12 per pupil (SWEPT of \$6,415,983 divided by 452.24 pupils) See [https://www.education.nh.gov/data/documents/ad\\_ed\\_aid\\_fy2019\\_rev.pdf](https://www.education.nh.gov/data/documents/ad_ed_aid_fy2019_rev.pdf) The State may not be violating Part II, Article 83 of the New Hampshire Constitution as the State has chosen to fully fund an adequate education in these communities. Nevertheless, the is violating Part II, Article 5. In fact, allowing the property wealthy towns to retain the SWEPT has been previously found to be unconstitutional by the Supreme Court. See *Opinion of the Justices*, 142 N.H. 892, 900 (1998).

114. After all of the grants that the State intends to make on April 1, 2019 are processed, there will still be a surplus of in excess of \$60,000,000 in the education trust fund.

**2020 Fiscal Year**

115. The 2020 fiscal year begins July 1, 2019.

116. ConVal will have approximately 2,035 students.

117. For the 2020 fiscal year, base adequacy aid under RSA 198:40-a(II)(a), as modified by RSA 198:40-d, will increase to \$3,708.78.

118. In order to meet its constitutional obligations, the State must provide base adequacy funding of at least \$22,066,726.00 ( $\$10,843.60 \times 2,035$ ).

119. The DOE has published their forecast where it anticipates providing only \$7,547,367.30 in base adequacy aid to the ConVal School District.

120. The State's failure to fully fund adequate education for the pupils of the ConVal School District will result in the local taxing authorities needing to raise the funds locally.

121. "The State [has] the exclusive obligation to fund a constitutionally adequate education. The State may not shift any of the constitutional responsibility to local communities." *Opinion of the Justices (Reformed Public School Financing System)*, 145 N.H. 474, 476 (2000).

122. It would be unconstitutional to further delay full funding of education.

123. The Supreme Court has held that a five year phase-in of the State educational funding formula is constitutionally impermissible. *Claremont School District v. Governor*, 144 N.H. 210, 212 (1999).

124. The State is constitutionally required to provide at least \$22,066,726.00 (\$10,843.60 x 2,035) in fiscal year 2020 for the education of the pupils in the ConVal School District towns of Dublin, Hancock, Greenfield, Frankestown, Bennington, Antrim, Peterborough, Sharon and Temple.
125. The Plaintiffs are entitled to an award of its reasonable costs and attorneys' fees for needing to bring this action.

**II. The Plaintiffs are Entitled to a Declaratory Judgment Pursuant to RSA 491:22**

126. The State has applied RSA 198 in the past and intends to continue to apply the statute in the future to unconstitutionally deny the ConVal School District full educational adequacy aid.
127. RSA 198:40-a(II)(a) is unconstitutional both facially and as applied to the ConVal School District.
128. A declaratory judgment is an appropriate method of determining the constitutionality of a statute.
129. The State has and intends to continue violating Part II, Article 83 of the New Hampshire Constitution by funding ConVal's schools at less than what it costs to provide a constitutionally adequate education.
130. The State has and intends to continue violating Part II, Article 5 of the New Hampshire Constitution by funding a constitutionally adequate education in some communities but not in others leading to higher education tax rates in different parts of the State. See *Opinion of the Justices*, 142 N.H. 892, 900 (1998).

**III. The Plaintiffs are Entitled to an Injunction Barring State Defendants from Not Providing Full Adequacy Aid**

131. The 2019 fiscal year is set to expire June 30, 2019.
132. Pursuant to RSA 198:42(I) the State will make the final aid payment to the ConVal School District on or about April 1, 2019.
133. The State intends to only provide base adequacy of \$3,636.06 per pupil to the ConVal School District.
134. RSA 198:42(II) provides that educational adequacy payments are to be made out of the educational trust fund
135. After making April 1, 2019 distributions, it is expected that there will remain \$20 million surplus in the education trust fund.
136. The towns of the ConVal School District will need to raise taxes to raise the funds being unconstitutionally withheld by the State.
137. “[T]he New Hampshire Constitution imposes solely upon the State the obligation to provide sufficient funds for each school district. . . . The State may not shift any of this constitutional responsibility to local communities.” ” *Opinion of the Justices (Reformed Public School Financing System)*, 145 N.H. 474, 476, 477 (2000).
138. A preliminary and permanent injunction is necessary to prevent the State from continuing to apply an unconstitutional statute.

WHEREFORE, the Petitioners respectfully requests that this Court:

- A. Issue a preliminary and a permanent injunction barring the State from violating Part II, Article 83 and Part II, Article 5 of the New Hampshire Constitution;

- B. Issue a declaratory judgment finding RSA 198:40-a(II)(a) unconstitutional both on its face and as applied to the ConVal School District;
- C. Award ConVal its reasonable costs and attorneys' fees; and
- D. Grant such further relief as is reasonable and just.

Respectfully submitted,

**CONTOOCCOOK VALLEY SCHOOL  
DISTRICT**

By their Attorneys,  
Wadleigh, Starr & Peters, P.L.L.C.

Date: March 13, 2019

By: /S/ Michael J. Tierney  
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**VERIFICATION**

I, Kimberly Rizzo Saunders, Superintendent of the Contoocook Valley School District,  
hereby affirm that the above facts are true to the best of my knowledge and belief.

/S/ Kimberly Rizzo Saunders  
Kimberly Rizzo Saunders

STATE OF NEW HAMPSHIRE  
COUNTY OF HILLSBOROUGH

Subscribed and sworn to before me this 12th day of March, 2019.

/S/ Brenda L. Marschok (seal)  
Notary Public  
My Commission Expires: 3/23/21

# EXHIBIT A

## Appendix A

*Excerpt from Final Report and Findings of the Joint Legislative Oversight Committee Pursuant to 2007  
Laws Chapter 270<sup>6</sup>*

The universal cost of providing the opportunity for an adequate education as defined by RSA 193-E:2-a based on the Committee's findings equals \$3,456 per pupil. The chart below exhibits the calculation of the universal cost based on the Committee's findings.

### 6. Calculating the per pupil universal cost

The universal cost of providing the opportunity for an adequate education as defined by RSA 193-E:2-a based on the Committee's findings equals \$3,456 per pupil. The chart below exhibits the calculation of the universal cost based on the Committee's findings.

|   |                               | Per Pupil Amounts |             |
|---|-------------------------------|-------------------|-------------|
|   |                               | Grades K-2        | Grades 3-12 |
| <b>TEACHERS<sup>1</sup></b>               |                               |                   |             |
|   | Salary                        | \$ 33,847         |             |
|   | 5% Salary Increase            | \$ 1,692          |             |
|   | Total Salary                  | \$ 35,539         |             |
|   | Benefits (33%)                | \$ 11,728         |             |
|   | Total Teacher                 | \$ 47,267         |             |
| Grades K-2:                               | 1 Teacher / 25<br>Students    | \$ 1,891          |             |
|   | 20% for Specialty<br>Teachers | \$ 378            |             |
| Grades 3-12:                              | 1 Teacher / 30<br>Students    |                   | \$ 1,576    |
|   | 20% for Specialty<br>Teachers |                   | \$ 315      |
| <b>PRINCIPAL</b>                          |                               |                   |             |
|   | Salary                        | \$ 75,159         |             |
|   | 5% Salary Increase            | \$ 3,758          |             |
|   | Total Salary                  | \$ 78,917         |             |
|   | Benefits (28%)                | \$ 22,097         |             |
|   | Total Principal               | \$ 101,014        |             |
| Grades K-12                               | 1 Principal / 500<br>Students | \$ 202            | \$ 202      |
| <b>PRINCIPAL ADMINISTRATIVE ASSISTANT</b> |                               |                   |             |

<sup>6</sup> Final Report and Findings of the Joint Legislative Oversight Committee Pursuant to 2007 Laws Chapter 270, February 1, 2008, available at <http://www.gencourt.state.nh.us/statstudcomm/reports/892.pdf> at 24-26. For additional discussion of the committee's findings, see pages 12-23.

|                    |    |        |
|--------------------|----|--------|
| Salary             | \$ | 30,202 |
| 5% Salary Increase | \$ | 1,510  |
| Total Salary       | \$ | 31,712 |
| Benefits (33%)     | \$ | 10,465 |
| Total Admin. Asst. | \$ | 42,177 |

Grades K-12                      1 Admin. Asst. / 500 Students                      \$      84      \$      84

**GUIDANCE COUNSELOR**

|                          |    |        |
|--------------------------|----|--------|
| Salary                   | \$ | 37,141 |
| 5% Salary Increase       | \$ | 1,857  |
| Total Salary             | \$ | 38,998 |
| Benefits (33%)           | \$ | 12,869 |
| Total Guidance Counselor | \$ | 51,867 |

Grades K-12                      1 Guidance Counselor / 400 Students                      \$      30      \$      130

**LIBRARY MEDIA SPECIALIST**

|                        |    |        |
|------------------------|----|--------|
| Salary                 | \$ | 33,847 |
| 5% Salary Increase     | \$ | 1,692  |
| Total Salary           | \$ | 35,539 |
| Benefits (33%)         | \$ | 11,728 |
| Total Media Specialist | \$ | 47,267 |

Grades K-12                      1 Media Specialist / 500 Students                      \$      95      \$      95

**TECHNOLOGY COORDINATOR**

|                         |    |        |
|-------------------------|----|--------|
| Salary                  | \$ | 33,847 |
| 5% Salary Increase      | \$ | 1,692  |
| Total Salary            | \$ | 35,539 |
| Benefits (33%)          | \$ | 11,728 |
| Total Tech. Coordinator | \$ | 47,267 |

Grades K-12                      1 Tech. Coord. / 1,200 Students                      \$      39      \$      39

**CUSTODIAN**

|                    |    |        |
|--------------------|----|--------|
| Salary             | \$ | 26,229 |
| 5% Salary Increase | \$ | 1,311  |
| Total Salary       | \$ | 27,540 |
| Benefits (33%)     | \$ | 9,088  |
| Total Custodian    | \$ | 36,628 |

Grades K-12                      1 Custodian / 500 Students                      \$      73      \$      73

**INSTRUCTIONAL MATERIALS**                      \$      250      \$      250

|   |          |          |
|---|----------|----------|
| TECHNOLOGY  | \$ 75    | \$ 75    |
| TEACHER PROFESSIONAL DEVELOPMENT                            | \$ 20    | \$ 20    |
| FACILITIES OPERATION AND MAINTENANCE                        | \$ 195   | \$ 195   |
| TRANSPORTATION  | \$ 315   | \$ 315   |
| TOTAL PER PUPIL UNIVERSAL COST                              | \$ 3,747 | \$ 3,369 |
| ESTIMATE OF "BLENDED" PER PUPIL UNIVERSAL COST <sup>2</sup> |          |          |
| (\$3,747 x 3) + (\$3,369 x 10) / 13 =                       |          | \$ 3,456 |

NOTES:

1) Per pupil amounts for salaried positions determined by dividing the total cost of salary and benefits by the number of pupils per position, rounded to the nearest dollar.

2) "Blended" per pupil universal cost is a weighted average of the Grades K-2 cost and the Grades 3-12 cost based on 13 grades.

# EXHIBIT B

FY2017 DOE-25s

General Fund Transportation Expenditures

ADMR  →

| Page 23           | Acct 2721    | Acct 2722    | Total Fund 10 | 2017 as of | ADMR Expenditures |            |
|-------------------|--------------|--------------|---------------|------------|-------------------|------------|
| District Name     | Reg. Ed      | Special Ed   | Gen Fund Exp  | 3/20/18    | per Pupil         |            |
| Albany            | 108,630.20   | 34,145.00    | 142,775.20    | 106.52     | 1,340.36          | No Schools |
| Allenstown        | 163,214.26   | 170,603.08   | 333,817.34    | 554.01     | 602.55            |            |
| Alton             | 419,649.88   | 143,918.60   | 563,568.48    | 716.15     | 786.94            |            |
| Amherst           | 657,531.57   | 181,438.50   | 838,970.07    | 1,172.21   | 715.72            |            |
| Andover           | 284,763.00   | 52,820.00    | 337,583.00    | 310.21     | 1,088.24          |            |
| Ashland           | 44,922.00    | 25,800.00    | 70,722.00     | 166.49     | 424.78            |            |
| Auburn            | 405,841.29   | 327,160.86   | 733,002.15    | 896.56     | 817.57            |            |
| Barnstead         | 525,631.72   | 99,019.54    | 624,651.26    | 705.20     | 885.78            |            |
| Barrington        | 595,571.20   | 347,193.80   | 942,765.00    | 1,376.71   | 684.80            |            |
| Bartlett          | 323,215.25   | 22,125.00    | 345,340.25    | 256.79     | 1,344.84          |            |
| Bath              | 88,258.00    | 17,455.00    | 105,713.00    | 134.76     | 784.45            |            |
| Bedford           | 1,809,076.46 | 761,572.32   | 2,570,648.78  | 4,420.53   | 581.53            |            |
| Benton            | 25,929.00    | 13,150.00    | 39,079.00     | 31.99      | 1,221.60          | No Schools |
| Berlin            | 356,013.93   | 2,421.57     | 358,435.50    | 1,114.19   | 321.70            |            |
| Bethlehem         | 137,338.00   | 3,899.60     | 141,237.60    | 156.58     | 902.02            |            |
| Bow               | 356,011.42   | 254,409.70   | 610,421.12    | 1,432.79   | 426.04            |            |
| Brentwood         | 135,540.00   | 40,312.65    | 175,852.65    | 319.98     | 549.57            |            |
| Brookline         | 241,459.80   | 56,618.70    | 298,078.50    | 504.17     | 591.23            |            |
| Campton           | 222,182.00   | 4,625.00     | 226,807.00    | 306.30     | 740.47            |            |
| Candia            | 252,810.53   | 269,146.48   | 521,957.01    | 485.36     | 1,075.40          |            |
| Chatham           | 65,603.27    | 32,480.00    | 98,083.27     | 44.49      | 2,204.61          | No Schools |
| Chester           | 400,703.00   | 145,280.30   | 545,983.30    | 832.59     | 655.76            |            |
| Chesterfield      | 278,703.00   | 140,863.54   | 419,566.54    | 449.03     | 934.38            |            |
| Chichester        | 226,262.83   | 101,418.40   | 327,681.23    | 332.38     | 985.86            |            |
| Claremont         | 827,037.00   | 159,719.00   | 986,756.00    | 1,714.21   | 575.63            |            |
| Clarksville       | 42,885.00    | -            | 42,885.00     | 28.94      | 1,481.86          | No Schools |
| Colebrook         | 169,663.87   | 23,857.16    | 193,521.03    | 245.16     | 789.37            |            |
| Columbia          | 64,328.40    | 7,882.04     | 72,210.44     | 74.75      | 966.03            | No Schools |
| Concord           | 1,802,339.05 | 1,125,753.22 | 2,928,092.27  | 4,383.02   | 668.05            |            |
| Contoocook Valley | 1,475,605.78 | 546,526.37   | 2,022,132.15  | 2,140.73   | 944.60            |            |
| Conway            | 558,791.67   | 166,694.11   | 725,485.78    | 1,291.28   | 561.83            |            |
| Coos County       | 6,732.00     | -            | 6,732.00      | 2.00       | 3,366.00          | No Schools |
| Cornish           | 114,431.00   | 18,405.00    | 132,836.00    | 139.99     | 948.90            |            |
| Croydon           | 40,299.33    | -            | 40,299.33     | 56.14      | 717.84            |            |
| Deerfield         | 508,799.71   | 130,612.45   | 639,412.16    | 660.75     | 967.71            |            |
| Derry Cooperative | 1,774,567.42 | 1,154,819.93 | 2,929,387.35  | 5,145.68   | 569.29            |            |

|                      |              |            |              |          |          |            |
|----------------------|--------------|------------|--------------|----------|----------|------------|
| Dover                | 1,231,532.05 | 757,710.20 | 1,989,242.25 | 3,793.59 | 524.37   |            |
| Dresden              | 31,215.63    | 6,092.45   | 37,308.08    | 911.38   | 40.94    |            |
| Dummer               | 113,010.24   | -          | 113,010.24   | 19.59    | 5,768.77 | No Schools |
| Dunbarton            | 257,034.40   | 76,258.29  | 333,292.69   | 408.84   | 815.22   |            |
| East Kingston        | 87,804.00    | 3,992.00   | 91,796.00    | 156.26   | 587.46   |            |
| Eaton                | 47,037.27    | -          | 47,037.27    | 24.20    | 1,943.69 | No Schools |
| Ellsworth            | 5,000.00     | -          | 5,000.00     | 13.81    | 362.06   | No Schools |
| Epping               | 317,776.38   | 216,420.23 | 534,196.61   | 986.18   | 541.68   |            |
| Epsom                | 358,240.22   | 194,956.92 | 553,197.14   | 617.40   | 896.01   |            |
| Errol                | 20,015.00    | -          | 20,015.00    | 15.14    | 1,321.99 |            |
| Exeter Regional Coop | 1,206,166.64 | 581,373.91 | 1,787,540.55 | 3,062.93 | 583.60   |            |
| Exeter               | 383,587.20   | 147,839.06 | 531,426.26   | 940.66   | 564.95   |            |
| Fall Mountain Regior | 926,890.18   | 188,749.26 | 1,115,639.44 | 1,480.98 | 753.31   |            |
| Farmington           | 266,252.51   | 106,841.49 | 373,094.00   | 914.52   | 407.97   |            |
| Franklin             | 127,205.36   | 331,167.86 | 458,373.22   | 1,148.54 | 399.09   |            |
| Freedom              | 272,425.18   | -          | 272,425.18   | 107.44   | 2,535.60 |            |
| Fremont              | 431,896.86   | 186,500.00 | 618,396.86   | 656.48   | 941.99   |            |
| Gilford              | 391,780.62   | 79,899.26  | 471,679.88   | 1,017.63 | 463.51   |            |
| Gilmanton            | 362,978.75   | 86,594.85  | 449,573.60   | 554.94   | 810.13   |            |
| Goffstown            | 1,173,042.00 | 760,119.00 | 1,933,161.00 | 2,176.86 | 888.05   |            |
| Gorham/Randolph/S    | 252,015.22   | 34,127.97  | 286,143.19   | 411.03   | 696.16   |            |
| Goshen               | 36,742.34    | -          | 36,742.34    | 85.31    | 430.69   | No Schools |
| Governor Wentwortl   | 1,672,423.75 | 345,792.57 | 2,018,216.32 | 2,208.41 | 913.88   |            |
| Grantham             | 206,167.00   | 20,797.00  | 226,964.00   | 415.39   | 546.39   |            |
| Greenland            | 214,136.60   | 94,217.53  | 308,354.13   | 548.95   | 561.72   |            |
| Hale's Location      | -            | -          | -            | 1.88     | -        | No Schools |
| Hampstead            | 548,306.76   | 294,405.59 | 842,712.35   | 1,272.60 | 662.20   |            |
| Hampton              | 601,085.50   | 141,894.57 | 742,980.07   | 1,112.44 | 667.88   |            |
| Hampton Falls        | 202,652.07   | 5,261.40   | 207,913.47   | 241.19   | 862.03   |            |
| Hanover              | 541,507.37   | 90,272.12  | 631,779.49   | 552.45   | 1,143.60 |            |
| Harrisville          | 98,960.40    | -          | 98,960.40    | 74.49    | 1,328.51 |            |
| Hart's Location      | 180.00       | -          | 180.00       | 1.00     | 180.00   | No Schools |
| Haverhill Coop       | 311,646.00   | 82,193.00  | 393,839.00   | 603.10   | 653.02   |            |
| Henniker             | 224,027.18   | 247,195.76 | 471,222.94   | 355.50   | 1,325.52 |            |
| Hill                 | 51,061.00    | -          | 51,061.00    | 120.10   | 425.15   |            |
| Hillsboro-Deering Co | 429,256.00   | 216,323.00 | 645,579.00   | 1,092.56 | 590.89   |            |
| Hinsdale             | 166,782.76   | 93,949.97  | 260,732.73   | 537.37   | 485.20   |            |
| Holderness           | 137,976.58   | 45,240.96  | 183,217.54   | 157.12   | 1,166.10 |            |
| Hollis               | 309,035.14   | 91,497.85  | 400,532.99   | 654.41   | 612.05   |            |

|                       |              |              |              |           |          |
|-----------------------|--------------|--------------|--------------|-----------|----------|
| Hollis/Brookline Coop | 483,531.04   | 426,249.16   | 909,780.20   | 1,276.39  | 712.78   |
| Hooksett              | 970,332.51   | 586,921.60   | 1,557,254.11 | 1,877.27  | 829.53   |
| Hopkinton             | 457,485.00   | 173,960.00   | 631,445.00   | 892.16    | 707.77   |
| Hudson                | 1,396,389.84 | 415,911.14   | 1,812,300.98 | 3,419.61  | 529.97   |
| Inter-Lakes Coop      | 652,540.23   | 126,851.14   | 779,391.37   | 1,006.27  | 774.54   |
| Jackson               | 142,871.23   | -            | 142,871.23   | 81.02     | 1,763.41 |
| Jaffrey-Rindge Coop   | 745,937.46   | 490,707.00   | 1,236,644.46 | 1,385.01  | 892.88   |
| John Stark Regional   | 176,024.00   | 177,606.42   | 353,630.42   | 672.58    | 525.78   |
| Kearsarge Regional    | 2,046,120.99 | 155,221.96   | 2,201,342.95 | 1,773.17  | 1,241.47 |
| Keene                 | 870,810.50   | 837,009.52   | 1,707,820.02 | 2,545.04  | 671.04   |
| Kensington            | 81,424.00    | 7,968.00     | 89,392.00    | 107.96    | 828.01   |
| Laconia               | 399,542.00   | 233,694.29   | 633,236.29   | 1,936.66  | 326.97   |
| Lafayette Regional    | 133,766.00   | 5,863.05     | 139,629.05   | 117.31    | 1,190.26 |
| Landaff               | 40,851.04    | -            | 40,851.04    | 59.33     | 688.54   |
| Lebanon               | 498,669.57   | 215,822.22   | 714,491.79   | 1,380.65  | 517.50   |
| Lempster              | 91,635.36    | 27,155.00    | 118,790.36   | 138.21    | 859.49   |
| Lincoln-Woodstock C   | 105,753.09   | 15,377.54    | 121,130.63   | 310.65    | 389.93   |
| Lisbon Regional       | 118,079.00   | 24,044.09    | 142,123.09   | 268.69    | 528.95   |
| Litchfield            | 490,910.13   | 367,933.36   | 858,843.49   | 1,304.34  | 658.45   |
| Littleton             | 223,323.64   | 57,792.74    | 281,116.38   | 712.73    | 394.42   |
| Londonderry           | 2,335,758.37 | 950,440.63   | 3,286,199.00 | 4,122.21  | 797.19   |
| Lyme                  | 113,210.74   | -            | 113,210.74   | 288.73    | 392.10   |
| Madison               | 194,683.01   | 152,604.96   | 347,287.97   | 305.48    | 1,136.86 |
| Manchester            | 2,521,888.68 | 3,266,239.03 | 5,788,127.71 | 14,072.23 | 411.32   |
| Marlboro              | 123,908.64   | 39,609.10    | 163,517.74   | 271.16    | 603.03   |
| Marlow                | 63,543.60    | 27,845.71    | 91,389.31    | 74.41     | 1,228.19 |
| Mascenic Regional     | 463,291.00   | 167,154.70   | 630,445.70   | 1,017.16  | 619.81   |
| Mascoma Valley Reg    | 559,133.62   | 458,163.81   | 1,017,297.43 | 1,146.50  | 887.31   |
| Mason                 | 113,559.00   | -            | 113,559.00   | 163.60    | 694.13   |
| Merrimack             | 2,128,692.29 | 849,758.45   | 2,978,450.74 | 3,656.05  | 814.66   |
| Merrimack Valley      | 691,000.00   | 569,557.00   | 1,260,557.00 | 2,453.76  | 513.72   |
| Middleton             | 126,556.13   | 25,334.53    | 151,890.66   | 262.17    | 579.36   |
| Milan                 | 190,891.03   | 36,810.00    | 227,701.03   | 179.45    | 1,268.88 |
| Milford               | 726,275.70   | 320,649.64   | 1,046,925.34 | 2,186.05  | 478.91   |
| Milton                | 395,311.32   | 114,809.60   | 510,120.92   | 547.21    | 932.22   |
| Monadnock Regional    | 1,131,713.00 | 609,943.00   | 1,741,656.00 | 1,674.21  | 1,040.29 |
| Monroe                | 83,345.40    | -            | 83,345.40    | 116.93    | 712.78   |
| Mont Vernon           | 128,081.66   | 31,785.00    | 159,866.66   | 242.13    | 660.25   |
| Moultonborough        | 217,915.70   | 4,986.96     | 222,902.66   | 473.65    | 470.61   |

|                    |              |              |              |           |          |
|--------------------|--------------|--------------|--------------|-----------|----------|
| Nashua             | 2,808,351.48 | 3,725,368.31 | 6,533,719.79 | 11,494.19 | 568.44   |
| Nelson             | 52,965.00    | -            | 52,965.00    | 60.62     | 873.72   |
| New Boston         | 520,998.00   | 171,317.00   | 692,315.00   | 1,028.56  | 673.09   |
| New Castle         | 31,949.74    | -            | 31,949.74    | 84.19     | 379.50   |
| Newfields          | 54,216.00    | 312.00       | 54,528.00    | 125.74    | 433.66   |
| Newfound Area Regi | 746,298.63   | 335,661.55   | 1,081,960.18 | 1,165.00  | 928.72   |
| Newington          | 56,487.00    | -            | 56,487.00    | 62.30     | 906.69   |
| Newmarket          | 249,135.00   | 211,830.94   | 460,965.94   | 1,030.94  | 447.13   |
| Newport            | 429,875.12   | 338,070.15   | 767,945.27   | 873.29    | 879.37   |
| North Hampton      | 357,732.51   | 5,457.34     | 363,189.85   | 391.34    | 928.07   |
| Northumberland     | 98,978.00    | 16,862.42    | 115,840.42   | 299.66    | 386.57   |
| Northwood          | 429,832.29   | 206,568.92   | 636,401.21   | 638.23    | 997.13   |
| Nottingham         | 540,567.20   | 133,388.47   | 673,955.67   | 722.00    | 933.46   |
| Oyster River Coop  | 1,265,629.87 | 347,616.48   | 1,613,246.35 | 2,032.12  | 793.87   |
| Pelham             | 884,167.26   | 444,887.50   | 1,329,054.76 | 1,936.38  | 686.36   |
| Pembroke           | 330,889.98   | 236,877.49   | 567,767.47   | 1,086.88  | 522.38   |
| Pemi-Baker Coop    | 347,983.53   | 138,775.24   | 486,758.77   | 634.75    | 766.85   |
| Piermont           | 46,872.00    | -            | 46,872.00    | 91.54     | 512.04   |
| Pittsburg          | 68,246.30    | -            | 68,246.30    | 67.87     | 1,005.54 |
| Pittsfield         | 235,590.30   | 271,453.10   | 507,043.40   | 582.90    | 869.86   |
| Plainfield         | 173,081.00   | 33,661.80    | 206,742.80   | 280.16    | 737.95   |
| Plymouth           | 115,834.83   | 33,235.58    | 149,070.41   | 395.34    | 377.07   |
| Portsmouth         | 667,153.71   | 185,853.10   | 853,006.81   | 2,188.89  | 389.70   |
| Profile Regional   | 32,692.00    | 4,377.70     | 37,069.70    | 211.49    | 175.28   |
| Raymond            | 416,603.00   | 360,106.62   | 776,709.62   | 1,348.17  | 576.12   |
| Rochester          | 1,045,888.20 | 1,085,944.51 | 2,131,832.71 | 4,180.43  | 509.96   |
| Rollinsford        | 202,860.57   | 88,839.14    | 291,699.71   | 297.83    | 979.42   |
| Rumney             | 111,150.60   | 18,350.00    | 129,500.60   | 111.14    | 1,165.20 |
| Rye                | 273,777.00   | 25,619.25    | 299,396.25   | 609.37    | 491.32   |
| Salem              | 1,877,820.99 | 773,756.27   | 2,651,577.26 | 3,583.57  | 739.93   |
| Sanborn Regional   | 869,583.10   | 241,458.12   | 1,111,041.22 | 1,460.69  | 760.63   |
| Seabrook           | 558,692.49   | 164,720.73   | 723,413.22   | 695.05    | 1,040.81 |
| Shaker Regional    | 609,848.61   | 192,826.95   | 802,675.56   | 1,292.55  | 621.00   |
| Somersworth        | 464,742.28   | 609,359.44   | 1,074,101.72 | 1,578.92  | 680.28   |
| Souhegan Coop      | 270,197.59   | 127,036.10   | 397,233.69   | 837.30    | 474.42   |
| South Hampton      | 50,139.10    | 3,879.92     | 54,019.02    | 88.09     | 613.23   |
| Stark              | 49,025.00    | 950.50       | 49,975.50    | 48.45     | 1,031.49 |
| Stewartstown       | 179,778.35   | -            | 179,778.35   | 99.82     | 1,801.03 |
| Stoddard           | 76,406.00    | 54,885.64    | 131,291.64   | 154.77    | 848.30   |

|                     |               |               |                |                |            |            |
|---------------------|---------------|---------------|----------------|----------------|------------|------------|
| Strafford           | 316,499.40    | 26,899.47     | 343,398.87     | 612.23         | 560.90     |            |
| Stratford           | 98,877.57     | 6,955.68      | 105,833.25     | 76.66          | 1,380.55   |            |
| Stratham            | 271,080.00    | 109,777.36    | 380,857.36     | 561.28         | 678.55     |            |
| Sullivan            | 113,936.00    | -             | 113,936.00     | 81.70          | 1,394.57   | No Schools |
| Sunapee             | 403,879.00    | 102,092.00    | 505,971.00     | 390.99         | 1,294.08   |            |
| Surry               | 104,733.21    | -             | 104,733.21     | 106.64         | 982.12     | No Schools |
| Tamworth            | 257,264.00    | 30,753.61     | 288,017.61     | 298.67         | 964.33     |            |
| Thornton            | 113,017.00    | 13,650.00     | 126,667.00     | 199.68         | 634.35     |            |
| Timberlane Regional | 1,902,039.15  | 790,692.40    | 2,692,731.55   | 3,441.51       | 782.43     |            |
| Unity               | 106,494.00    | 52,269.00     | 158,763.00     | 176.04         | 901.86     |            |
| Wakefield           | 351,713.00    | 84,410.00     | 436,123.00     | 614.04         | 710.25     |            |
| Warren              | 103,688.00    | 1,265.00      | 104,953.00     | 109.16         | 961.46     |            |
| Washington          | 139,201.00    | 284.00        | 139,485.00     | 112.09         | 1,244.40   |            |
| Waterville Valley   | 200.00        | 3,250.00      | 3,450.00       | 35.96          | 95.94      |            |
| Weare               | 530,216.45    | 290,611.79    | 820,828.24     | 982.15         | 835.75     |            |
| Wentworth           | 80,192.00     | 25,150.00     | 105,342.00     | 64.31          | 1,638.03   |            |
| Westmoreland        | 201,912.30    | 26,719.00     | 228,631.30     | 217.23         | 1,052.48   |            |
| White Mountains Rej | 721,383.29    | 174,538.60    | 895,921.89     | 1,092.15       | 820.33     |            |
| Wilton-Lyndeboro    | 213,500.00    | 164,302.06    | 377,802.06     | 553.65         | 682.38     |            |
| Winchester          | 289,406.00    | 279,162.72    | 568,568.72     | 590.58         | 962.73     |            |
| Windham             | 1,510,816.75  | 677,539.55    | 2,188,356.30   | 2,920.78       | 749.24     |            |
| Windsor             | 8,422.00      | -             | 8,422.00       | 14.57          | 578.04     | No Schools |
| Winnacunnet Coop    | 458,724.65    | 178,005.25    | 636,729.90     | 1,082.48       | 588.21     |            |
| Winnisquam Regiona  | 618,271.00    | 203,005.00    | 821,276.00     | 1,411.46       | 581.86     |            |
| State Totals        | 78,477,454.92 | 37,912,252.11 | 116,389,707.03 | 116,389,707.03 | 176,295.99 |            |

State Average per pupil **827.56**

Resident membership only - does not include students tuitioned in

# EXHIBIT C

# Updated Through 2017

| Historical Information |                                  |                       |  |                       |                       |                       |
|------------------------|----------------------------------|-----------------------|--|-----------------------|-----------------------|-----------------------|
| June 30                | Teachers' Headcount <sup>1</sup> | Annual Rate of Change | Public District School Students <sup>2</sup> | Annual Rate of Change | Student/Teacher Ratio | Annual Rate of Change |
| 2007                   | 18,477                           |                       | 200,975                                      |                       | 10.88                 |                       |
| 2008                   | 18,509                           | 0.17%                 | 195,668                                      | -2.64%                | 10.57                 | -2.81%                |
| 2009                   | 18,709                           | 1.08%                 | 192,811                                      | -1.46%                | 10.31                 | -2.51%                |
| 2010                   | 18,603                           | -0.57%                | 191,802                                      | -0.52%                | 10.31                 | 0.04%                 |
| 2011                   | 18,466                           | -0.74%                | 188,595                                      | -1.67%                | 10.21                 | -0.94%                |
| 2012                   | 18,161                           | -1.65%                | 185,278                                      | -1.76%                | 10.20                 | -0.11%                |
| 2013                   | 18,084                           | -0.42%                | 181,900                                      | -1.82%                | 10.06                 | -1.41%                |
| 2014                   | 17,986                           | -0.54%                | 178,947                                      | -1.62%                | 9.95                  | -1.09%                |
| 2015                   | 17,732                           | -1.41%                | 176,685                                      | -1.26%                | 9.96                  | 0.15%                 |
| 2016                   | 17,784                           | 0.29%                 | N/A  | N/A                   | N/A                   | N/A                   |
| 2017                   | 17,617                           | -0.94%                | N/A  | N/A                   | N/A                   | N/A                   |

| Projections |                                  |                       |  |                       |                       |                       |
|-------------|----------------------------------|-----------------------|--|-----------------------|-----------------------|-----------------------|
| June 30     | Teachers' Headcount <sup>1</sup> | Annual Rate of Change | Public District School Students <sup>2</sup> | Annual Rate of Change | Student/Teacher Ratio | Annual Rate of Change |
| 2020        | 17,181                           |                       | 170,341                                      |                       | 9.91                  |                       |
| 2025        | 16,756                           | 0.50%                 | 166,926                                      | -0.40%                | 9.96                  | 0.10%                 |
| 2030        | 16,341                           | -0.50%                | 168,814                                      | 0.23%                 | 10.33                 | 0.73%                 |
| 2035        | 15,937                           | -0.50%                | 171,334                                      | 0.30%                 | 10.75                 | 0.80%                 |
| 2040        | 15,542                           | -0.50%                | 171,435                                      | 0.01%                 | 11.03                 | 0.51%                 |

<sup>1</sup>Historical information based on data submitted for the annual valuations. Projections are based on the prospective Teachers Headcount assumption.

<sup>2</sup>Historical information based on New Hampshire Department of Education data as of February 4, 2015. Projections based on State of New Hampshire, Office of Energy and Planning Regional Planning Commission's County Population Projections, 2016, 74% of ages 5-19.

# EXHIBIT D

New Hampshire Department of Education  
 Division of Education Analytics and Resources, Bureau of Educational Statistics  
 101 Pleasant St., Concord, NH 03301-3852  
 Telephone (603) 271-2775 Fax (603) 271-3875

**Student to Teacher Ratio in New Hampshire Public Schools <sup>1</sup>**

| District                              | ENROLLMENT <sup>2</sup> | TOTAL TEACHERS <sup>3</sup> | STUDENT TO TEACHER RATIO <sup>4</sup> |
|---------------------------------------|-------------------------|-----------------------------|---------------------------------------|
| <b>State Total</b>                    | <b>162,904</b>          | <b>12,897.4</b>             | <b>12.6</b>                           |
| Allenstown                            | 325                     | 27.1                        | 12.0                                  |
| Alton                                 | 376                     | 35.6                        | 10.6                                  |
| Amherst                               | 1,166                   | 83.4                        | 14.0                                  |
| Andover                               | 230                     | 20.7                        | 11.1                                  |
| Ashland                               | 135                     | 16.0                        | 8.4                                   |
| Auburn                                | 557                     | 39.4                        | 14.1                                  |
| Barnstead                             | 414                     | 41.4                        | 10.0                                  |
| Barrington                            | 802                     | 70.0                        | 11.5                                  |
| Bartlett                              | 158                     | 21.4                        | 7.4                                   |
| Bath                                  | 69                      | 7.9                         | 8.7                                   |
| Bedford                               | 4,195                   | 301.2                       | 13.9                                  |
| Berlin                                | 1,066                   | 90.0                        | 11.8                                  |
| Bethlehem                             | 117                     | 16.5                        | 7.1                                   |
| Bow                                   | 1,561                   | 123.3                       | 12.7                                  |
| Brentwood                             | 266                     | 19.4                        | 13.7                                  |
| Brookline                             | 440                     | 30.0                        | 14.7                                  |
| Campton                               | 259                     | 27.0                        | 9.6                                   |
| Candia                                | 274                     | 27.0                        | 10.1                                  |
| Chester                               | 453                     | 39.8                        | 11.4                                  |
| Chesterfield                          | 249                     | 23.2                        | 10.7                                  |
| Chichester                            | 181                     | 20.8                        | 8.7                                   |
| Claremont                             | 1,600                   | 147.0                       | 10.9                                  |
| Colebrook                             | 294                     | 35.3                        | 8.3                                   |
| Concord                               | 4,187                   | 298.0                       | 14.1                                  |
| Contoocook Valley                     | 1,966                   | 199.9                       | 9.8                                   |
| Conway                                | 1,666                   | 149.3                       | 11.2                                  |
| Cornish                               | 73                      | 8.8                         | 8.3                                   |
| Croydon                               | 22                      | 2.7                         | 8.1                                   |
| Deerfield                             | 423                     | 39.5                        | 10.7                                  |
| Derry Cooperative                     | 3,002                   | 229.5                       | 13.1                                  |
| Dover                                 | 3,667                   | 252.5                       | 14.5                                  |
| Dresden                               | 1,097                   | 102.0                       | 10.8                                  |
| Dunbarton                             | 204                     | 16.6                        | 12.3                                  |
| East Kingston                         | 123                     | 11.8                        | 10.4                                  |
| Epping                                | 867                     | 75.2                        | 11.5                                  |
| Epsom                                 | 387                     | 31.7                        | 12.2                                  |
| Errol                                 | 15                      | 2.5                         | 6.0                                   |
| Exeter Region Cooperative             | 2,945                   | 225.4                       | 13.1                                  |
| Exeter                                | 825                     | 66.7                        | 12.4                                  |
| Fall Mountain Regional                | 1,351                   | 130.1                       | 10.4                                  |
| Farmington                            | 783                     | 77.8                        | 10.1                                  |
| Franklin                              | 930                     | 79.3                        | 11.7                                  |
| Freedom                               | 48                      | 6.8                         | 7.1                                   |
| Fremont                               | 354                     | 30.6                        | 11.6                                  |
| Gilford                               | 1,079                   | 102.0                       | 10.6                                  |
| Gilmanton                             | 359                     | 31.0                        | 11.6                                  |
| Goffstown                             | 2,622                   | 205.7                       | 12.7                                  |
| Gorham Randolph Shelburne Cooperative | 377                     | 37.4                        | 10.1                                  |
| Governor Wentworth Regional           | 2,150                   | 201.6                       | 10.7                                  |
| Grantham                              | 183                     | 16.6                        | 11.0                                  |
| Greenland                             | 369                     | 31.3                        | 11.8                                  |
| Hampstead                             | 766                     | 68.0                        | 11.3                                  |
| Hampton                               | 977                     | 92.0                        | 10.6                                  |
| Hampton Falls                         | 210                     | 23.4                        | 9.0                                   |
| Hanover                               | 390                     | 37.2                        | 10.5                                  |
| Harrisville                           | 41                      | 4.5                         | 9.1                                   |
| Haverhill Cooperative                 | 596                     | 61.4                        | 9.7                                   |
| Henniker                              | 340                     | 33.1                        | 10.3                                  |
| Hill                                  | 56                      | 6.1                         | 9.2                                   |
| Hillsboro-Deering Cooperative         | 1,042                   | 97.5                        | 10.7                                  |
| Hinsdale                              | 495                     | 58.8                        | 8.4                                   |
| Holderness                            | 147                     | 18.6                        | 7.9                                   |
| Hollis                                | 581                     | 39.0                        | 14.9                                  |

| District                      | ENROLLMENT <sup>2</sup> | TOTAL TEACHERS <sup>3</sup> | STUDENT TO TEACHER RATIO <sup>4</sup> |
|-------------------------------|-------------------------|-----------------------------|---------------------------------------|
| Hollis-Brookline Cooperative  | 1,225                   | 95.0                        | 12.9                                  |
| Hooksett                      | 1,192                   | 91.4                        | 13.0                                  |
| Hopkinton                     | 870                     | 69.8                        | 12.5                                  |
| Hudson                        | 3,180                   | 252.0                       | 12.6                                  |
| Inter-Lakes Cooperative       | 928                     | 86.1                        | 10.8                                  |
| Jackson                       | 37                      | 5.3                         | 7.0                                   |
| Jaffrey-Rindge Cooperative    | 1,253                   | 115.5                       | 10.8                                  |
| John Stark Regional           | 663                     | 65.1                        | 10.2                                  |
| Kearsarge Regional            | 1,597                   | 150.6                       | 10.6                                  |
| Keene                         | 3,055                   | 255.3                       | 12.0                                  |
| Kensington                    | 89                      | 8.6                         | 10.3                                  |
| Laconia                       | 1,734                   | 151.7                       | 11.4                                  |
| Lafayette Regional            | 107                     | 11.4                        | 9.4                                   |
| Landaff                       | 14                      | 0.9                         | 15.6                                  |
| Lebanon                       | 1,517                   | 152.8                       | 9.9                                   |
| Lempster                      | 93                      | 10.0                        | 9.3                                   |
| Lincoln-Woodstock Cooperative | 282                     | 41.2                        | 6.8                                   |
| Lisbon Regional               | 306                     | 33.6                        | 9.1                                   |
| Litchfield                    | 1,205                   | 98.4                        | 12.2                                  |
| Littleton                     | 655                     | 68.4                        | 9.6                                   |
| Londonderry                   | 3,941                   | 308.8                       | 12.8                                  |
| Lyme                          | 174                     | 20.4                        | 8.5                                   |
| Madison                       | 117                     | 12.0                        | 9.8                                   |
| Manchester                    | 12,257                  | 933.0                       | 13.1                                  |
| Marlborough                   | 154                     | 15.3                        | 10.1                                  |
| Marlow                        | 27                      | 4.1                         | 6.6                                   |
| Mascenic Regional             | 956                     | 82.8                        | 11.5                                  |
| Mascoma Valley Regional       | 1,035                   | 103.3                       | 10.0                                  |
| Mason                         | 56                      | 6.7                         | 8.4                                   |
| Merrimack                     | 3,427                   | 281.3                       | 12.2                                  |
| Merrimack Valley              | 2,228                   | 171.6                       | 13.0                                  |
| Middleton                     | 110                     | 11.5                        | 9.6                                   |
| Milan                         | 91                      | 9.2                         | 9.9                                   |
| Milford                       | 2,201                   | 166.3                       | 13.2                                  |
| Milton                        | 474                     | 43.6                        | 10.9                                  |
| Monadnock Regional            | 1,433                   | 121.8                       | 11.8                                  |
| Monroe                        | 74                      | 8.6                         | 8.6                                   |
| Mont Vernon                   | 154                     | 13.0                        | 11.8                                  |
| Moultonborough                | 457                     | 54.6                        | 8.4                                   |
| Nashua                        | 10,049                  |                             |                                       |
| Nelson                        | 56                      | 4.8                         | 11.7                                  |
| New Boston                    | 492                     | 32.5                        | 15.1                                  |
| New Castle                    | 48                      | 5.6                         | 8.6                                   |
| Newfields                     | 103                     | 11.0                        | 9.4                                   |
| Newfound Area                 | 1,118                   | 94.9                        | 11.8                                  |
| Newington                     | 39                      | 4.2                         | 9.3                                   |
| Newmarket                     | 935                     | 84.0                        | 11.1                                  |
| Newport                       | 908                     | 81.0                        | 11.2                                  |
| North Hampton                 | 321                     | 34.0                        | 9.4                                   |
| Northumberland                | 182                     | 20.4                        | 8.9                                   |
| Northwood                     | 340                     | 28.0                        | 12.1                                  |
| Nottingham                    | 473                     | 34.0                        | 13.9                                  |
| Oyster River Coop             | 2,028                   | 168.1                       | 12.1                                  |
| Pelham                        | 1,800                   | 132.5                       | 13.6                                  |
| Pembroke                      | 1,434                   | 125.6                       | 11.4                                  |
| Pemi-Baker Regional           | 676                     | 52.4                        | 12.9                                  |
| Piermont                      | 55                      | 8.0                         | 6.9                                   |
| Pittsburg                     | 86                      | 15.3                        | 5.6                                   |
| Pittsfield                    | 510                     | 51.8                        | 9.8                                   |
| Plainfield                    | 180                     | 18.6                        | 9.7                                   |
| Plymouth                      | 361                     | 39.1                        | 9.2                                   |
| Portsmouth                    | 2,455                   | 225.1                       | 10.9                                  |
| Profile                       | 228                     | 27.8                        | 8.2                                   |
| Raymond                       | 1,153                   | 101.5                       | 11.4                                  |
| Rochester                     | 3,879                   | 319.2                       | 12.2                                  |
| Rollinsford                   | 129                     | 11.7                        | 11.0                                  |
| Rumney                        | 96                      | 13.4                        | 7.2                                   |
| Rye                           | 357                     | 39.2                        | 9.1                                   |
| Salem                         | 3,292                   | 286.4                       | 11.5                                  |
| Sanborn Regional              | 1,453                   | 144.0                       | 10.1                                  |
| Seabrook                      | 586                     | 54.0                        | 10.9                                  |
| Shaker Regional               | 1,188                   | 103.3                       | 11.5                                  |
| Somersworth                   | 1,408                   | 113.8                       | 12.4                                  |
| Souhegan Cooperative          | 787                     | 72.8                        | 10.8                                  |
| South Hampton                 | 70                      | 8.0                         | 8.8                                   |

| District  | ENROLLMENT <sup>2</sup> | TOTAL TEACHERS <sup>3</sup> | STUDENT TO TEACHER RATIO <sup>4</sup> |
|---|-------------------------|-----------------------------|---------------------------------------|
| Stark   | 25                      | 3.3                         | 7.6                                   |
| Stewartstown  | 64                      | 8.5                         | 7.5                                   |
| Stoddard  | 63                      | 7.5                         | 8.4                                   |
| Strafford   | 371                     | 31.0                        | 12.0                                  |
| Stratford   | 57                      | 9.1                         | 6.3                                   |
| Stratham  | 446                     | 38.9                        | 11.5                                  |
| Sunapee   | 376                     | 40.1                        | 9.4                                   |
| Tamworth  | 172                     | 21.5                        | 8.0                                   |
| Thornton  | 180                     | 21.5                        | 8.4                                   |
| Timberlane Regional   | 3,199                   | 289.1                       | 11.1                                  |
| Unity   | 99                      | 8.1                         | 12.2                                  |
| Wakefield   | 374                     | 32.8                        | 11.4                                  |
| Warren  | 63                      | 8.5                         | 7.4                                   |
| Washington  | 34                      | 4.6                         | 7.4                                   |
| Waterville Valley   | 18                      | 5.0                         | 3.6                                   |
| Weare   | 929                     | 76.8                        | 12.1                                  |
| Wentworth   | 50                      | 7.2                         | 6.9                                   |
| Westmoreland  | 124                     | 12.3                        | 10.1                                  |
| White Mountains Regional                                    | 1,001                   | 97.0                        | 10.3                                  |
| Wilton-Lyndeborough Cooperative                             | 492                     | 51.3                        | 9.6                                   |
| Winchester  | 348                     | 35.0                        | 9.9                                   |
| Windham   | 2,753                   | 135.7                       | 20.3                                  |
| Winnacunnet Cooperative                                     | 1,051                   | 96.0                        | 10.9                                  |
| Winnisquam Regional   | 1,325                   | 109.0                       | 12.2                                  |
| <b>Public Academies and Joint Maintenance Agreement</b>     |                         |                             |                                       |
| Coe-Brown Northwood Academy                                 | 715                     | 61.7                        | 11.6                                  |
| Pinkerton Academy   | 3,184                   | 247.3                       | 12.9                                  |
| Prospect Mountain JMA                                       | 476                     | 44.6                        | 10.7                                  |
| <b>Public Charter Schools</b>                               |                         |                             |                                       |
| Academy for Science and Design Charter School               | 520                     |                             |                                       |
| Cocheco Academy for the Arts                                | 60                      | 4.0                         | 15.0                                  |
| Compass Classical Academy Charter School                    | 91                      | 6.0                         | 15.2                                  |
| CSI Charter School  | 52                      | 2.5                         | 20.8                                  |
| Gate City Charter School For the Arts                       | 138                     | 9.0                         | 15.3                                  |
| Granite State Arts Academy Charter School                   | 132                     | 11.0                        | 12.0                                  |
| Great Bay eLearning Charter School                          | 136                     | 9.8                         | 13.9                                  |
| Leaf Charter School   | 14                      | 1.0                         | 14.0                                  |
| Ledyard Charter School                                      | 40                      |                             |                                       |
| Making Community Connections Charter School                 | 165                     | 11.5                        | 14.3                                  |
| MicroSociety Academy Charter School of Southern NH          | 154                     | 9.9                         | 15.6                                  |
| Mill Falls Charter School                                   | 144                     | 6.0                         | 24.0                                  |
| Mountain Village Charter School                             | 66                      | 5.0                         | 13.2                                  |
| Next Charter School   | 65                      | 6.0                         | 10.8                                  |
| North Country Charter Academy                               | 47                      |                             |                                       |
| PACE Career Academy Charter School                          | 48                      |                             |                                       |
| Polaris Charter School                                      | 107                     |                             |                                       |
| Robert Frost Charter School                                 | 39                      | 3.0                         | 13.0                                  |
| Seacoast Charter School                                     | 262                     |                             |                                       |
| Strong Foundations Charter School                           | 254                     | 25.0                        | 10.2                                  |
| Surry Village Charter School                                | 81                      | 5.4                         | 15.0                                  |
| The Birches Academy of Academics & Art A Public Charter Sch | 194                     | 9.0                         | 21.6                                  |
| The Founders Academy Charter School                         | 303                     | 30.0                        | 10.1                                  |
| Virtual Learning Academy Charter School                     | 258                     | 77.6                        | 3.3                                   |

1) Student to Teacher Ratio is for students and teachers in public school districts, public academies, and joint maintenance agreement schools. Charter School data is for reference only and not included in state totals.

2) Preschool and Kindergarten enrollments and teachers are not included.

3) "Total Teachers" is the full-time equivalent of teachers for grades 1-12. This includes subject-specific teachers at all grade levels, as well as special education and regular classroom teachers.

4) Student to Teacher Ratio is not a measure of average class size.

Equal Opportunity Employer - Equal Educational Opportunities

79 (31.51)

\\StudentTeacherRatio 17-18.xls

# EXHIBIT E



New Hampshire Retirement System  
54 Regional Drive, Concord, NH 03301  
Phone: (603) 410-3500 - Fax: (603) 410-3501  
Website: [www.nhrs.org](http://www.nhrs.org) - Email: [info@nhrs.org](mailto:info@nhrs.org)

September 11, 2018

FROM: NHRS Board of Trustees  
George P. Lagos, Executive Director

TO: Political Subdivisions, including Municipalities, School and Village Districts, Counties,  
and others

SUBJECT: **EMPLOYER CONTRIBUTION RATES – MUNICIPAL  
EFFECTIVE JULY 1, 2019 – JUNE 30, 2021**

Pursuant to RSA 100-A:16, III, and the actuarial valuation of June 30, 2017, the New Hampshire Retirement System Board of Trustees at its September 11, 2018, meeting certified the following employer rates of contribution due the retirement system beginning July 1, 2019, and ending June 30, 2021. Employers shall ensure that these rates are implemented for Earnable Compensation paid on and after July 1, 2019.

**EMPLOYER CONTRIBUTION RATES  
EFFECTIVE JULY 1, 2019 – JUNE 30, 2021**

|                        | <b><u>Pension<br/>Percentage</u></b> | <b><u>Medical<br/>Subsidy<br/>Percentage</u></b> | <b><u>Total<br/>Employer<br/>Percentage</u></b> |
|------------------------|--------------------------------------|--|---|
| <b><u>GROUP I</u></b>  |                                      |  |   |
| Employees              | 10.88%                               | 0.29%  | 11.17%  |
| Teachers               | 15.99%                               | 1.81%  | 17.80%  |
| <b><u>GROUP II</u></b> |                                      |  |   |
| Police                 | 24.77%                               | 3.66%  | 28.43%  |
| Fire                   | 26.43%                               | 3.66%  | 30.09%  |

The employer contribution rates must be applied to the covered payroll for each respective membership classification.

Please refer any questions regarding this memo to: [info@nhrs.org](mailto:info@nhrs.org)

# EXHIBIT F



**TOTAL COMPENSATION STATEMENT**

2019 HMO Health Plan & Dental Plan, SEA Contributions

Sample Illustration for Full-Time Employee, SEA

**Instructions to Agencies: To complete this illustration, enter the applicable "Annual Base Salary". Under "Health and Dental Insurance Plans", select the applicable coverage level (Employee Only, Employee + One or Family) from the drop down menu to reflect the appropriate employee and agency contributions.**

**Annual Base Salary**  
**\$28,100.00**

|   |               | <u>Employee Contributions</u> | <u>Percent of Annual Salary</u> | <u>State of NH Contributions</u> | <u>Percent of Annual Salary</u> |
|---|---------------|-------------------------------|---------------------------------|----------------------------------|---------------------------------|
| <b>Health and Dental Insurance Plans</b>  |               |                               |                                 |                                  |                                 |
| <b>Group Insurance Benefits</b>   | <b>Family</b> |                               |                                 |                                  |                                 |
| Select Option (Employee Only, Employee + One or Family Coverage)  |               |                               |                                 |                                  |                                 |
| • Annual Health Insurance Contributions   |               | \$1,560.00                    |                                 | \$26,721.24                      |                                 |
| • Annual Dental Insurance Contributions   |               | \$156.00                      |                                 | \$1,675.96                       |                                 |
| • \$50,000 Employee Life Insurance  |               | \$0.00                        |                                 | \$16.80                          |                                 |
| <b>Total Group Insurance Benefits</b>   |               | <b>\$1,716.00</b>             |                                 | <b>\$28,414.00</b>               |                                 |
| <b>NHRS Retirement Plan</b>   |               |                               |                                 |                                  |                                 |
| • Annual Retirement Pension (7% EE w/12.15% ER Match)   |               | <b>\$1,967.00</b>             |                                 | <b>\$3,414.15</b>                |                                 |
| <i>Visit "NHRS.org" for information on actual plan vesting and benefits.</i>  |               |                               |                                 |                                  |                                 |
| <b>Total Projected Value of Health &amp; Pension Benefits</b>   |               | <b>\$3,683.00</b>             | <b>13.1%</b>                    | <b>\$31,828.15</b>               | <b>113.3%</b>                   |
| <b>TOTAL PROJECTED COMPENSATION (Salary + Benefits) at End of 1<sup>st</sup> Year*</b>  |               |                               |                                 | <b>\$59,928.15</b>               |                                 |
| <i>* Total projected compensation at end of first year may vary based on actual employee benefit elections and changes to pay/hours during the year.</i>  |               |                               |                                 |                                  |                                 |
| <b>Work/Life Balance (1<sup>st</sup> Year Earned/Paid Time Off)</b>   |               |                               |                                 |                                  |                                 |
| • Annual Holiday Accrual (10 Paid Holidays + 3 Float per Year)  |               |                               |                                 | \$1,405.00                       |                                 |
| • Annual Paid Leave (12 days accrual in 1 <sup>st</sup> Year)   |               |                               |                                 | \$1,296.92                       |                                 |
| • Annual Sick Leave (15 days accrual in 1 <sup>st</sup> Year)   |               |                               |                                 | \$1,621.15                       |                                 |
|   |               |                               |                                 | <b>\$4,323.08</b>                | <b>15.4%</b>                    |
| <b>Additional Benefits</b>  |               |                               |                                 |                                  |                                 |
| <ul style="list-style-type: none"> <li>• Flexible Spending Healthcare and Childcare Reimbursement Accounts (Pre-Tax)</li> <li>• State Deferred Compensation 457(b) plan (Pre-Tax or Roth)</li> <li>• Supplemental Employee Life &amp; AD&amp;D Benefits (up to 4 x Pay)</li> <li>• Supplemental Term &amp; AD&amp;D Life Benefits for Spouse and Children</li> <li>• Free Employee Assistance Program (EAP) for Employees &amp; Family Members</li> <li>• Incentive-based Wellness Program</li> </ul> |               |                               |                                 |                                  |                                 |

# EXHIBIT G



## **Special Medical Services School Nurse Survey 2014**

*Summary Report of SMS School Nurse Survey*

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Department of Health and Human Services  
Division of Community Based Care Services  
Bureau of Developmental Services  
Special Medical Services*

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### Executive Summary

We received 505 of completed surveys from both public and private schools. The survey was sent out by email through the NH Department of Education School Nurse Listserve to 634 schools. This analysis focuses primarily on the 459 public schools. We received 430 completed surveys, after follow-up we received additional information from 16 schools.

Response rate 93.7%

Response rate after follow-up 97.2%

| Total Public School (459) |           | Survey Responses (430) |           |
|---------------------------|-----------|------------------------|-----------|
| Pre-School                | 7 (1%)    | Pre-School             | 4 (1%)    |
| Elementary                | 302 (66%) | Elementary             | 282 (66%) |
| Middle                    | 69 (15%)  | Middle                 | 65 (15%)  |
| High                      | 81 (18%)  | High                   | 79 (18%)  |

\*Numbers do not include the schools that we followed-up with as those schools were only asked about numbers of students and nursing staff

- The ratio of RN's to students was 1:323 for nurses who reported working full-time at public schools only. This is a slightly lower ratio compared to the 2010 school nurses survey (1:454).
- The ratio of RN's to students who receive Special Education services 1:83 all schools were included even though many respondents were not able to provide exact counts for children receiving special education
- The ratio of nursing staff (includes Part-time RNs, Full-time RNs and LPNs) to students is 1:223
- Also looked at ratio of nursing staff to students and school staff 1:264
- 358 nurses (91%) were employed by the school/town, 17 (4%) by a public health agency including Manchester HD, 13 (4%) by a hospital, 2 nurses were employed by the private sector or contract agencies and 4 nurses left this question blank
- On average full-time nurses only cover one school 357 (87.5%), 38 nurses (9.3%) indicated covering 2 schools and 13 (3.2%) nurses reported covering more than 3 schools. Two elementary schools indicated no school nurse present on location.
- 351 nurses (89.1%) reported not having a school nurse certificate, 32 (8.1%) had a certificate
- The majority of school nurses who responded to the survey indicated 5-10 years of experience as a school nurse 99 out of 394 (25%). 42 nurses (11%) reported more than 25 years of experience
- Nearly half of school nurses were between the ages of 51 and 60 (43%), followed by 108 nurses (27%) indicating they were between the ages of 41-50 years

- Majority of respondents did not answer what their highest general level of education was
  - Nurses were more likely to answer their highest level of nursing education
- 190 nurses (49%) had a bachelor's degree, 129 nurses (33%) associates, 36(9%) master's, 32 (8%) nursing diploma, 2 (1%) PhDs
  - A number of nurses also indicated additional certifications and degrees
    - Master's in education
    - Bachelors in Psych or International Relations
    - Med/surge specialist
    - ANA certified psychiatric and mental health nurse and med health education
- Health Care Procedures: the procedures with the most response
  - Medications: Oral 384 out 424 (90.8%)
  - Blood Glucose testing 259 (61.2%)
  - Nebulizer 237 (56%)
  - Diapering/ Personal Toileting 207 (48.9%)
  - Bowel Program 259 (44.2%)
  - On average nurses had performed 5 of the 21 procedures listed within the past school year, 31 nurses indicated performing more than 10 of the HC procedures in the past year
  - There is a slight positive association between the number of nurses and the number of health care procedures conducted [ $r=.108$ ,  $p=.029$ ]
- On average school nurses were involved in 2 committees, with some nurses involved in as many as 7 committees (n=424)
  - Health Improvement/ Wellness- 288 (66%) most likely higher as many nurses added wellness to the other category
  - Emergency Response- 250 (59%)
  - Crisis Team- 224 (52.8%)
  - Child nutrition/ physical activity- 78 (18.4%)
  - Some nurses even serve on committees within their community
  - Majority of other committees listed were joint loss management, safety as well as 35 additional committees
- On average school nurses carry out 2 additional activities in the school, the two main activities were
  - Emergency Preparedness: 212 (30%)
  - Health Education: 167 (23.4%)
  - Other duties listed included recess and hall duty, filling out incident reports, detention monitor, as well as 23 other activities
  - More full-time nurses were associated with fewer activities being performed
- On average nurses indicated they have more than 30 students who require rescue meds with some schools having more than 400 students
  - Albuterol- 60.9%
  - Epi-pen- 31.2%
  - Glucagon- 4.1%

- Diastat- 2.7%
- Ativan- 0.9%
- Nasal Midazolam- 0.2%
- More full-time nurses were associated with more students with rescue meds (r=0.458, p<0.001)

### **Regional Differences (South Central, Southeast, Lakes, North Country, Southwest)**

- On average full-time nurses only cover 1 building except in the Southeast where on average nurses covered 1.5 buildings
- Full-time nurses to student ratio was highest in the South Central region 1:528, also higher than the overall ratio for NH 1:323
  - Southeast 1:414
  - Lakes Region 1:263
  - North Country 1:257
  - Southwest 1:291
- Ratio of nursing staff (includes Part-time RNs, Full-time RNs and LPNs) to students, was highest in South Central region 1:405 much higher than the overall ratio for NH 1:223
  - Southeast 1:284
  - Lakes Region 1:200
  - North Country 1:127
  - Southwest 1:224
- Highest level of nursing degree
  - South Central: 52 nurses (47%) had a bachelor's degree, 40 nurses (36%) associates, 9(8%) master's, 9(8%) nursing diploma, 1 (1%) PhDs
  - Southeast: 35 nurses (51%) had a bachelor's degree, 15 nurses (22%) associates, 12(18%) master's, 6(9%) nursing diploma
  - Lakes: 39 nurses (51%) had a bachelor's degree, 25 nurses (33%) associates, 5(7%) master's, 7(9%) nursing diploma
  - North Country: 12 nurses (32%) had a bachelor's degree, 20 nurses (54%) associates, 5(14%) nursing diploma
  - Southwest: 46 nurses (53%) had a bachelor's degree, 26 nurses (30%) associates, 9(10%) master's, 5(6%) nursing diploma, 1 (1%) PhDs
- Years of School Nurse Experience
  - South Central- majority nurses had 5-10 years of experience (28%)
  - Southeast- majority nurses had 0-4 years of experience (24%) but a fairly equal distribution across all categories (different from overall number)
  - Lakes- majority nurses had 5-10 years of experience (26%)
  - North Country- majority nurses had 5-10 years of experience (31%), followed by 29% 0-4
  - Southwest- majority nurses had 16-20 years of experience (28%) (diff. From overall number)
  - South Central and Southwest both had PhD level nurses

- Age Distribution
  - South Central- majority nurses were between 51-60 years (49%)
  - Southeast- majority nurses were between 51-60 years (51%)
  - Lakes- majority nurses were between 41-50 years (33%) but followed closely by 51-60 and 61-70 age groups (31,21% respectively)
  - North Country- majority nurses were between 41-50 years (39%)
  - Southwest- majority nurses were between 51-60 years (47%)
  
- Health Care Procedures
  - The health care procedures that were most frequently mentioned in each county were
    - Glucose testing, bowel program, diapering/ toileting, Nebulizer, medication- oral and medication- subcutaneous
    - The one exception was in the Lakes Region were instead of medication – subcutaneous being one of the most frequently mentioned procedures it was replaced by bladder program

Rescue Medicines

|                  | SC         | SE        | Lakes      | NC        | SW        |
|------------------|------------|-----------|------------|-----------|-----------|
| <b>Albuterol</b> | 58%        | 62%       | <b>66%</b> | 61%       | 61%       |
| <b>Epi-pen</b>   | <b>35%</b> | 30%       | 28%        | 30%       | 29%       |
| <b>Glucagon</b>  | 4%         | 4%        | 1%         | 4%        | <b>5%</b> |
| <b>Diastat</b>   | 2%         | 2%        | 3%         | <b>4%</b> | <b>4%</b> |
| <b>Ativan</b>    | 1%         | <b>2%</b> | 1%         | 1%        | 1%        |
| <b>Nasal</b>     | <1%        | <1%       | <1%        | <1%       | <1%       |

South Central region had one school with over 425 students with rescue medications.  
 Southeast region had 2 schools with over 300 students with rescue medications.

## Introduction

Research over the past couple decades has demonstrated that children's success in school and later in life is not only determined by each child's cognitive skills, but also their physical and mental health as well as their emotional well-being.<sup>1</sup> With more than 52 million children attending schools in the United States, the school environment is a prime location for health promotion and screening activities.<sup>2</sup> In recent years, schools have begun to note an increase in the number of children enrolled with physical or mental health concerns. It is estimated that 16% of the current 52 million children attending school have a chronic physical or emotional health condition.<sup>3</sup> According to Bloom et al. (2009) from 2002 to 2008 the percentage of children in special education with health impairments resulting from a chronic or acute health condition increased 60%.<sup>4</sup> Bloom also noted that since 2002 the rate of children with autism has also more than doubled; there has been a 40% increase over the past 10 years of children with asthma and nearly a 50% increase in the incidence of diabetes.<sup>5,6</sup> With the growing complexity of children's service needs, pediatricians are experiencing difficulties in managing care throughout the school day, and so school nurses become an essential component of a comprehensive health system. The role of school nurses covers both health as well as educational goals. The National Association of School Nurses defines school nursing as:

*A specialized practice of professional nursing that advances the well-being, academic success, and lifelong achievement of students. To that end, school nurses facilitate positive student responses to normal development; promote health and safety; intervene with actual and potential health problems; provide case management services; and actively collaborate with others to build student and family capacity for adaptation, self-management, self-advocacy, and learning.*

The field of school nursing is constantly in flux and in recent years the demands on school nurses has been increasing. With more than 6.6% of children without health insurance, nationally, the school nurse has become the only source of health care for many of these children.<sup>7</sup> Despite the growing need for school nurses, funding for such positions is often not a priority or is in competition with other programs.<sup>8</sup> To date, 45% of public schools, in the United States, have a full-time school nurse on site five days a week, with another 30% working part time in one or more schools.<sup>9</sup>

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<sup>1</sup> Hair, E. et al. Children's school readiness in ECLS-K: Predictions to academic, health and social outcomes in first grade. *Early Childhood Research Quarterly*. 2006. 21(4); 431-454.

<sup>2</sup> Wainwright et al. Health promotion and the role of the school nurse: a systematic review. *Journal of Advanced Nursing*. 2000. 32(5); 1083-1091.

<sup>3</sup> [http://www.nasn.org/portals/0/binder\\_papers\\_reports.pdf](http://www.nasn.org/portals/0/binder_papers_reports.pdf)

<sup>4</sup> Bloom B., & Cohen R.A. (2009). Summary health statistics for U.S. children: National Health Interview Survey, 2007. National Center for Health Statistics, *Vital Health Stat 10* (239)

<sup>5</sup> Centers for Disease Control. (2009). Summary health statistics for U. S. Children: National Interview Health Survey. *Vital and Health Statistics 10* (249). Retrieved from [http://www.cdc.gov/nchs/data/series/sr\\_10/sr10\\_247.pdf](http://www.cdc.gov/nchs/data/series/sr_10/sr10_247.pdf)

<sup>6</sup> Levy, M., Heffner, B, Stewart, T., & Beeman, G. (2006). The efficacy of asthma case management in an urban school district in reducing school absences and hospitalizations for asthma. *Journal of School Health*, 76, 320-324

<sup>7</sup> <http://www.cdc.gov/nchs/fastats/child-health.htm>

<sup>8</sup> Guttu, M, Engelke, MK, & Swanson, M. (2004). Does the school nurse ratio make a difference? *Journal of School Health*, 74, 6-10. doi: 10.1111/j.1746-1561.2004.tb06593.x

<sup>9</sup> National Association of School Nurses. (2007). *School nursing in the United States: A quantitative study*. National Association of School Nurses. Silver Spring, MD

When there is no school nurse on site the responsibility to monitor and manage the health care needs of children falls on the administrators, educators, and staff that are often not trained or prepared to perform the necessary tasks.<sup>10</sup> The National Association of Schools Nurses endorses a 1:750 ratio of nurse to students in the general population and a 1:125 ratio in student populations with complex health care needs.<sup>9</sup> In a study by Guttu et al., researchers found that schools with lower nurse to student ratios were more capable of identifying students with chronic health care concerns and develop care plans for these students. The increased identification of students with health problems was also found to lead to decreased absences and decreased health care costs. Researchers also noted in schools with lower nurse to student ratios, nurses were able to provide more counseling to students with psychosocial concerns.

New Hampshire values the important role school nurses play in the well-being and safety of its children and youth. The purpose of the Special Medical Services school nurse survey was to help state and professional agencies gain a better understanding of the role requirements and workforce capacity of school nurses in New Hampshire. This report will provide a summary of the results from the school nurse survey and hopefully provide information and insight to assist in future planning and technical assistance development.

## Methods

### Survey Design

Questions were adapted from a previous school nurse survey conducted by the New Hampshire Board of Education in 2010 as well as the annual school nurse survey conducted by the Arkansas Board of Education. The survey was sponsored by Special Medical Services and New Hampshire Family Voices FACETS of Epilepsy Care Grant. Questions were reviewed by members of the Special Medical Services staff, the New Hampshire School Nurses Association, and the New Hampshire Board of Education.

### Distribution

The survey was sent out by email to both administrators and nurses through the NH Department of Education School Nurse Listserve. The survey was sent out to a total of 634 schools via Survey Monkey and was open for 2 weeks at the beginning of June. After two weeks if schools had not completed the survey they received a reminder phone call. After another week schools that had still not completed the survey were contacted again via phone and asked if they could provide basic information on the number of students they serve and the make-up of their nursing staff. Additionally follow-up calls were made to several schools to clarify information. Results were exported from Survey Monkey to Excel and additional information was manually added.

### Analysis

Data was managed predominately in Excel, counts, frequencies and ratios were calculated using Excel. Bivariate correlation was conducted using SPSS v17 to compare number of full-time nurses and certain health outcomes.

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<sup>10</sup> American Nurses Association. (2007). Assuring safe, high quality health care in pre-k through 12 educational settings. (Monograph). Silver Spring, MD. American Nurses Association.

## Results

We received 505 completed surveys from both public and private schools. This analysis focuses primarily on NH's 459 public schools. We received completed surveys from 430 public schools, after follow-up we received additional information from 16 schools. It is important to note that several nurses cover multiple schools and so some calculations will use an N of 394.

Initial response rate for public schools **93.7%**

Response rate after follow-up **97.2%**

| Total Public School (459) |           | Public School Responses (430) |           |
|---------------------------|-----------|-------------------------------|-----------|
| Pre-School                | 7 (1%)    | Pre-School                    | 5 (1%)    |
| Elementary                | 302 (66%) | Elementary                    | 281 (66%) |
| Middle                    | 69 (15%)  | Middle                        | 65 (15%)  |
| High                      | 81 (18%)  | High                          | 79 (18%)  |

Table 1: \*Numbers do not include the schools that we followed-up with as those schools were only asked information regarding number of students and nursing staff

Approximately 93% of schools completed the survey with representation from all levels of schools and across all regions. Overall the majority of schools who responded to the survey were elementary schools (66%) followed by high schools (18%), a similar make-up to the total public school numbers. [Table 1] All of the schools in the North Country were represented as were most of the schools in the Lakes (99%) and South Central Regions (97.7%). Slightly fewer schools responded from the Southwest (96.4%) and Southeast Regions (92.5%). [Table 2]

| Number of Public Schools by Region |     | Number of Public Schools by Region who Completed Surveys |             |
|------------------------------------|-----|--|-------------|
| North Country                      | 55  | North Country  | 55 (100%)   |
| Lakes Region                       | 84  | Lakes Region   | 83 (99%)    |
| South Central                      | 129 | South Central  | 126 (97.7%) |
| Southeast                          | 80  | Southeast  | 74 (92.5%)  |
| Southwest                          | 111 | Southwest  | 107 (96.4%) |

Table 2: Each region was well represented, especially the North Country where all schools responded to the survey.

### **Nurse to Student Ratios**

The ratio of RN's to students was 1:339 for nurses who reported working full-time at public schools only. This is a slightly lower ratio compared to the 2010 School Nurse Survey distributed by the New Hampshire Board of Education, which found a ratio of 1:454. The ratio of RN's to students who receive Special Education services was 1:86. All schools were included in the calculation of this ratio even

though many respondents were not able to provide exact counts for children receiving special education. The ratio of nursing staff (includes Part-time RNs, Full-time RNs and LPNs) to students was 1:221. Additionally, the ratio of this same nursing staff to overall school population (students and staff) was 1:261.

### Type of Employer

Out of the 394 nurses who completed the survey,<sup>11</sup> 358 nurses (91%) were employed by the school/town, 17 (4%) by a public health agency including the Manchester Health Department, 13 (4%) by a hospital, 2 nurses were employed by the private sector or contract agency and 4 nurses left this question blank. [Figure 1]

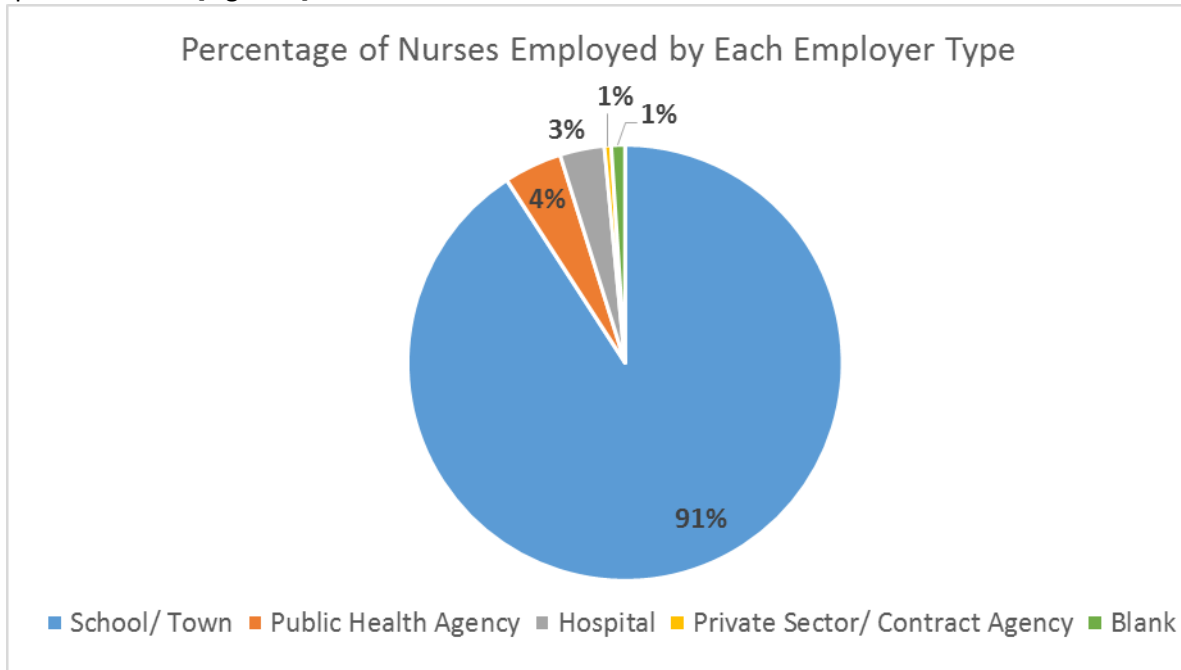


Figure 1: The majority of nurses were employed by the school/town.

### Number of Buildings Covered per School Nurse

On average nurses only cover one school building. Of the respondents 308 (72%) covered one building, 33 nurses (8%) indicated covering 2 school buildings and 11 (3%) nurses reported covering more than 3 school buildings. Two elementary schools indicated they do not have a school nurse on the premises.

### School Nurse Credentials

Among the 394 school nurses, 384 listed their academic credentials as the following: 380 (99%) were Registered Nurses (RN) and 4 (1%) were Licensed Practical Nurses (LPN). The academic credentials of the RNs was as follows: 190 nurses (49%) had a bachelors degree, 129 nurses (33%) had an associates degrees, 36 (9%) had a masters (degree), 32 (8%) had a nursing diploma, 2 (1%) had PhDs, and 7 nurses left the question blank.<sup>12</sup> [Figure 2]

- A number of nurses also indicated additional certifications and degrees
  - Masters in Education

<sup>11</sup> There are 394 nurses and not 430 because nurses cover more than one building- 36 schools were included in responses under other schools.

<sup>12</sup> There are two extra responses as multiple nurses responded from the same school.

- Bachelors in Psych or International Relations
- Med/surg specialist
- ANA certified psychiatric and mental health nurse and med health education

The majority of school nurses indicated they do not have a school nurse certificate: 351 nurses (89.1%) reported not having a school nurse certificate, 32 (8.1%) had a certificate, 11 nurses (2.8%) left the question blank.

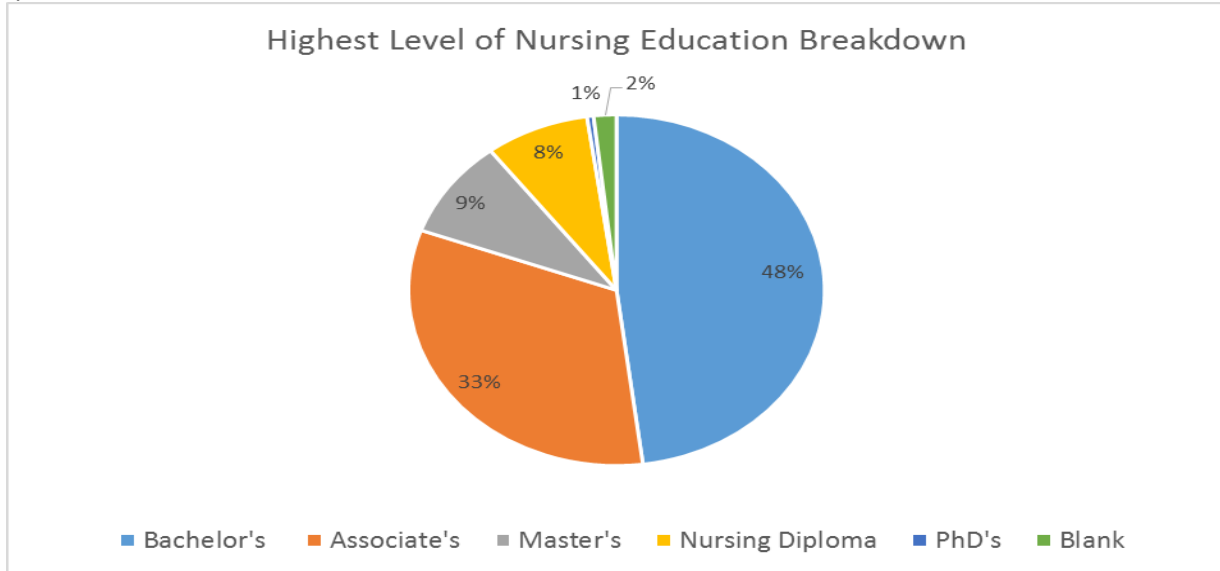


Figure 2: Nearly 50% of nurses have a bachelor's in nursing and a third have an associate's degree.

### School Nurse Demographics

The majority of school nurses who responded to the survey indicated 5-10 years of experience as a school nurse, 99 out of 394 (25%), an additional 42 nurses (11%) reported more than 25 years of experience. Nearly half of school nurses were between the ages of 51 and 60 (43%), followed by 108 nurses (27%) indicating they were between the ages of 41-50 years. [Figure 3]

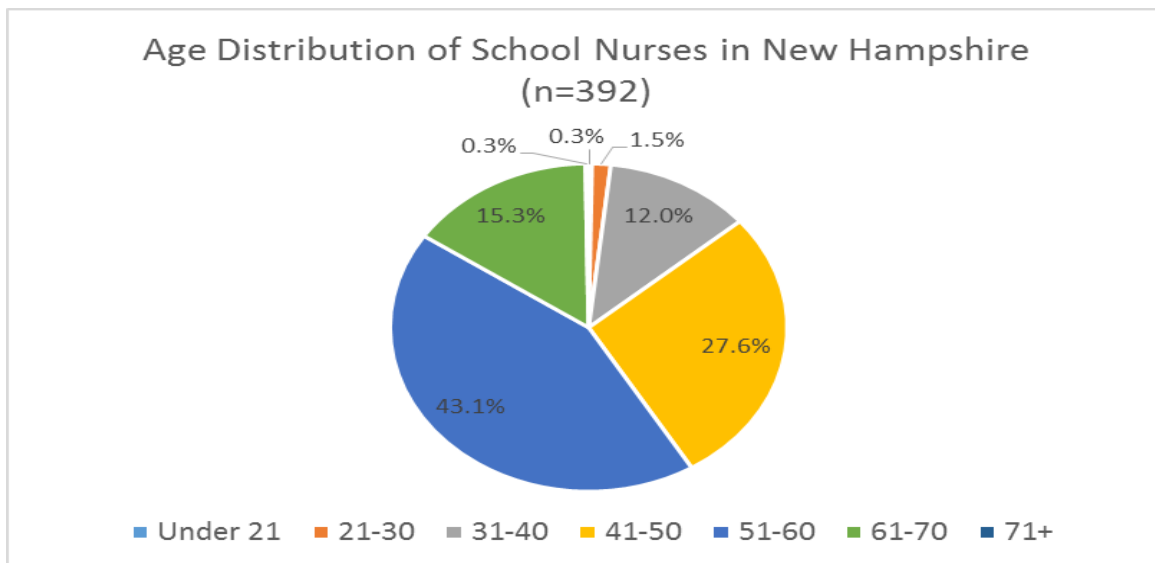


Figure 3: Overall the majority of nurses indicated they were between the ages of 51-60. A small percentage of nurses were under the age of 30 or over 70.

## Health Care Procedures Performed by School Nurses

On average, respondents indicated they had performed 5 of the 21 procedures listed in the survey (see Appendix A) within the past school year, while 31 nurses indicated performing more than 10 of the health care procedures in the past year. The most commonly performed procedures based on 424 responses were:

- Providing oral medications by 384 respondents (90.8%);
- Blood glucose testing by 259 respondents (61.2%);
- Nebulizer treatments by 237 respondents (56%);
- Diapering/ personal toileting by 207 respondents (48.9%) and
- Bowel program support by 259 respondents (44.2%).

There did appear to be a slight positive association between the number of nurses on staff and the number of health care procedures conducted in one year [ $r=.108$ ,  $p=.029$ ].

## School Committees and Other Responsibilities

On average school nurses were involved in 2 committees, with some nurses involved in as many as seven. Nurses not only serve on committees in the school but also serve on health related committees in the community. Nurses were asked which, if any, of the following four committees they were involved in, the breakdown is as follows:

- Health Improvement/ Wellness- 288 nurses (66%). This number is most likely higher as many nurses added wellness to the “other” category
- Emergency Response- 250 nurses (59%)
- Crisis Team- 224 nurses (52.8%)
- Child nutrition/ physical activity- 78 nurses (18.4%)

In addition to these five committees nurses indicated participation in other committees, the most commonly listed ‘other’ committees were Joint Loss Management and Safety. In total there were 37 additional committees listed. A complete list of the committees can be found in Appendix B.

When asked about additional activities that they are involved in, school nurses reported that they are, on average, responsible for 2 additional activities in the school, the two main activities noted were

- Emergency Preparedness: 212 (30%)
- Health Education: 167 (23.4%)

Other duties listed included recess and hall duty, filling out incident reports, acting as detention monitor, as well as 23 other unique activities. A full list of additional responsibilities can be found in Appendix C. When there were more full-time nurses employed by a school this factor appeared to be associated with fewer additional activities being performed by each individual nurse [ $r=-0.102$ ,  $p=.038$ ]. This is not surprising considering that with more staff available additional duties and responsibilities can be more evenly distributed.

## Rescue Medications

On average nurses indicated they have more than 30 students who require rescue medications, with some schools reporting that they had more than 400 students who required oversight of rescue medications. Overall, nurses indicated that of the students who had rescue medications 60.9% of them required albuterol. This is a number that is likely higher as many students, especially as they get older, carry their inhalers on their person and do not inform the school nursing staff. Nurses indicated that 31.2% of students with rescue medications have Epi-pens, 4.1% have glucagon, 2.7% have Diastat, 0.9% have Ativan and 0.2% have nasal Midazolam. When there were more students with rescue meds there

was a correlate to having more full-time nurses ( $r=0.458$ ,  $p<0.001$ ). This is a positive and much encouraged association as students with rescue meds often require more care and attention.

### Regional Differences

(Regions are identified as South Central, Southeast, Lakes, North Country, and Southwest – refer to map)

### Nurse to Student Ratios

The ratio of full-time nurses to students was greatest in the South Central Region 1:528, which is significantly higher than the overall NH ratio of 1:339.

The regional full-time nurse to student ratios were as follows:

*Average = 1:339*

- *South Central 1:528*
- *Southeast 1:414*
- *Southwest 1:291*
- *Lakes Region 1:263*
- *North Country 1:257*

The ratio of nursing staff (includes Part-time RNs, Full-time RNs and LPNs) to students, was highest in South Central Region 1:405 much higher than the overall ratio for NH of 1:223.

The regional nursing staff to student ratios were as follows:

*Average = 1:233*

- *South Central 1:405*
- *Southeast 1:284*
- *Southwest 1:224*
- *Lakes Region 1:200*
- *North Country 1:127*

The number of schools with no full time nurses by region varied from as low as 5% of schools in the Lakes Region to as high as 32% in the North Country.

The regional percentage of schools without a full time nurse were as follows:

- *North Country: 13 schools (32%)*
- *South Central: 10 schools (8%)*
- *Southwest: 9 schools (9%)*

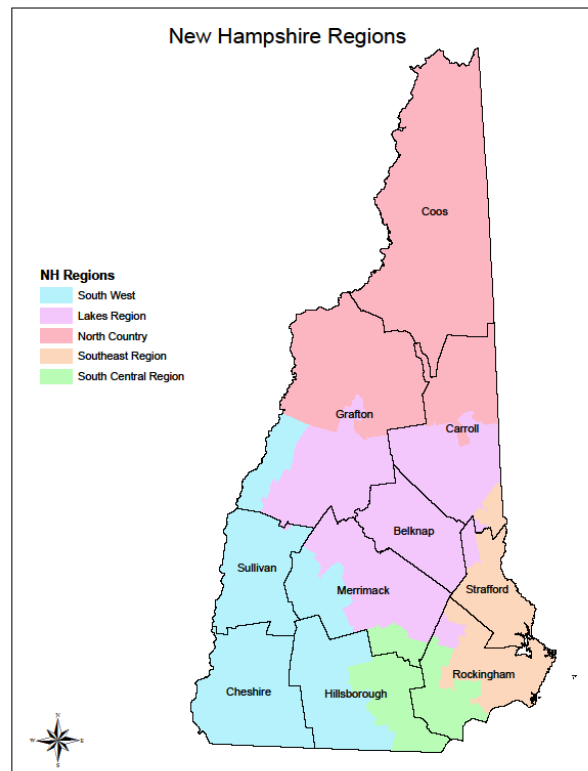


Figure 4: Map of New Hampshire regions and corresponding counties.

- *Southeast*: 5 schools (6%)
- *Lakes*: 4 schools (5%)

### Number of Buildings Covered

On average full-time nurses indicated they only covered 1 building except in the Southeast where, on average, nurses covered 1.5 buildings.

### School Nurse Credentials

As mentioned earlier in the report 190 nurses (49%) indicated they held a bachelors degree in nursing, 129 nurses (33%) associates, 36(9%) masters, 32 (8%) nursing diploma, 2 (1%) PhDs.

There was a similar distribution across regions except in the North Country where the majority (54%) of nurses held an associate's degree in nursing. There were two regions with PhD level nurses Southwest and South Central.

- *South Central*: 52 nurses (47%) had a bachelors degree, 40 nurses (36%) associates, 9 (8%) masters, 9 (8%) nursing diploma, 1 (1%) PhDs
- *Southeast*: 35 nurses (51%) had a bachelors degree, 15 nurses (22%) associates, 12 (18%) masters, 6 (9%) nursing diploma
- *Lakes*: 39 nurses (51%) had a bachelors degree, 25 nurses (33%) associates, 5 (7%) masters, 7 (9%) nursing diploma
- *North Country*: 12 nurses (32%) had a bachelors degree, 20 nurses (54%) associates, 5 (14%) nursing diploma
- *Southwest*: 46 nurses (53%) had a bachelors degree, 26 nurses (30%) associates, 9 (10%) masters, 5 (6%) nursing diploma, 1 (1%) PhDs

### Years of Experience

Overall for the majority of schools nurses for the state of NH indicated they had 5-10 years of school nurse experience. When comparing regional differences the Southeast and the Southwest had unique distributions. In the Southeast the majority (24%) of nurses indicated 0-4 years of experience, it is important to note though that the percentage of nurses in each experience category was fairly equal for the Southeast. In the Southwest the majority of nurses indicated having more experience in the field, 16-20 years.

### Age Distribution

As a whole the majority (43%) of schools nurses indicated they were between the ages of 51-60 years of age. Slightly different age distributions were noted in the Lakes Region and North Country. In the Lakes Region the majority of nurses were between the ages of 41-50 years but similar percentages were also noted in the 51-60 and 61-70 age categories. In the North Country, nurses were more likely to indicate they were between the age of 41-50 years (39%) compared to other age categories.

- *South Central*- majority nurses were between 51-60 years (49%)
- *Southeast*- majority nurses were between 51-60 years (51%)
- *Lakes*- majority nurses were between 41-50 years (33%) but followed closely by 51-60 and 61-70 age groups (31% and 21% respectively)
- *North Country*- majority nurses were between 41-50 years (39%)
- *Southwest*- majority nurses were between 51-60 years (47%)

## Health Care Procedures

The health care procedures that were most frequently mentioned in each region were: glucose testing, bowel program, diapering/ toileting, nebulizer, dispensing medication orally as well as subcutaneously. The Lakes Region had a slightly different list of top five procedures, instead of administering medications subcutaneously; nurses reported providing more bladder program activities. The rest of the procedures were the same.

## Rescue Medicines

The percentage of students nurses indicated have rescue medications was fairly similar across regions, and yet for each rescue med there was at least one region that had a slightly higher percentage than the rest. The only rescue med this did not hold true for was nasal midazolam. [Table 3] There were two regions with schools that had especially high numbers of students who require rescue medications:  
South Central: Had one school with over 425 students with rescue meds  
Southeast: Had 2 schools with over 300 students with rescue meds

|                        | South Central | Southeast | Lakes      | North Country | Southwest |
|------------------------|---------------|-----------|------------|---------------|-----------|
| <b>Albuterol</b>       | 58%           | 62%       | <b>66%</b> | 61%           | 61%       |
| <b>Epi-pen</b>         | <b>35%</b>    | 30%       | 28%        | 30%           | 29%       |
| <b>Glucagon</b>        | 4%            | 4%        | 1%         | 4%            | <b>5%</b> |
| <b>Diastat</b>         | 2%            | 2%        | 3%         | <b>4%</b>     | <b>4%</b> |
| <b>Ativan</b>          | 1%            | <b>2%</b> | 1%         | 1%            | 1%        |
| <b>Nasal Midazolam</b> | <1%           | <1%       | <1%        | <1%           | <1%       |

Table 3: Overall nurses indicated that albuterol was the most common rescue med especially in the Lakes Region.

## Results from Open-Ended Analysis

Nurses were asked to share any additional information that would assist Special Medical Services staff in better understanding the role of the school nurse. The aim of the open-ended format was to provide nurses the opportunity to share information they felt the survey did not cover as well as provide more in-depth responses. This open-ended format also gave nurses the chance to provide new insights and bring to light issues or concerns which SMS staff may not have previously considered. Out of the 436 responses to the survey, 122 completed the open-ended question. The three main themes that emerged from the opened-ended responses were as follows:

- Schools nurses have a large array of responsibilities and duties they must conduct each day
- School nurses work extensively with Children with Special Health Care Needs (CYSHCN)
- There are growing mental health concerns in the student population

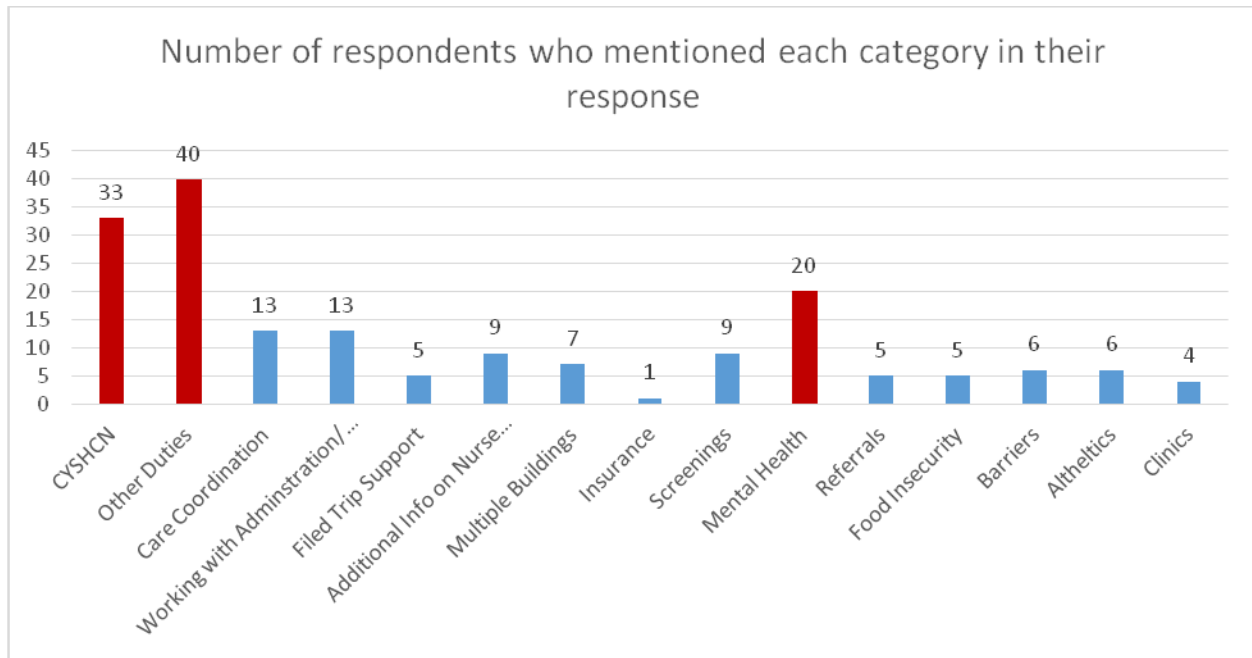


Figure 5: The three main categories mentioned by school nurses in the open-ended section were the array duties conducted each day, their work with CYSHCN, and the growing mental health concerns in schools.

### Schools nurses have a large array of responsibilities and duties they must conduct each day

As demonstrated by the data, nurses often conduct numerous health care procedures, care for dozens of students a day, fulfill additional responsibilities at school, and are involved in several committees. The open-ended responses gave a more detailed picture of the breadth of activities and responsibilities nurses conduct, including several activities not specifically mentioned in the survey.

*“I feel there is limited time and man power to get done all the clerical work that is asked of school nurses with the care of a busy office. Our first and foremost role is the health and safety of students and staff, but we are also our own office secretary with many other responsibilities of charts, immunization surveys, education and support to classrooms, IEP and 504 involvement, care plan creations, eye and ear screenings, ht. and wt. monitoring, CPR and first aid training , etc. It is nearly impossible to complete all that needs to be done in an office like ours. No doctor’s office would be run by a solo doctor ever! I have seen on a busy day 72 patients that in itself is unheard of in any medical office other than a school nurse.”*

Several nurse also pointed out that despite the necessity of their job they often feel under appreciated.

*“When no one else wants to do something or hasn’t a clue how to do it “go to the nurse”... missing buttons (“sew them on”) ... bubble gum all over the student’s hands... ‘he didn’t eat breakfast today... you need to feed him”... it is an endless array of non-nursing things that kids are sent to us for... feels disregarded and even disrespected. The role of a school nurse needs to be emphasized so that parents, administrators, and even other health care*

*personnel know what we do, what we are responsible for... and even more important how we make it happen!!"*

Despite the challenging nature of the role of school nurses, a couple nurses took the opportunity to emphasize how much they enjoy their jobs.

*"All school nurses do incredible jobs taking care of kids and staff too. We are 'jacks of all trades', and enjoy what we do. Many times we are the only health providers and caring adults in our student's lives. It is a hard job - but one you never regret doing!"*

### School nurses work extensively with Children with Special Health Care Needs (CYSHCN)

In recent years, research shows there has been an increase in the number of students with complex health care conditions who require additional time and management by the school nursing staff. Thirty-three nurses indicated supporting or providing services to CYSHCNs in the comments section. Numbers can provide critical epidemiological information but may not accurately demonstrate the work and time necessary to provide services for CYSHCN. One nurse shared:

*"I manage care for 232 chronic medical conditions... students with food sensitivities such as celiac, seizure disorders without prescribed diastat, orthopedic injuries both chronic and acute, among other disorders. I have to manage 504 plans, write IHPs for these students, facilitate communication with parents and physicians for accommodations, inform the teachers of these conditions, constantly update administration that these services are needed. I medically case manage 232 conditions where as a special ed case manager has a case load of approximately 9 students."*

Another nurse illustrates the time it takes to care for students with special health care needs in her school,

*"We have approx. 12 medically fragile students which take up to ½ a day to meet their needs with meds, tube feeds, parent contact, staff education etc."*

School nurses not only provide services in school, they also can provide assistance before and after the school day,

*"I currently ride the bus in the morning for 1 ¼ hours for a student with diastat."*

### Growing mental health concerns in the student population

An area not addressed in the survey but one that many nurses (20) brought up in the open-ended section was the growing need for mental health services for student populations.

*"...I have dealt with MANY mental health issues, especially anxiety & depression. Seems to have sky-rocketed over the past few years. Thus, I work very closely with guidance."*

Another nurse talks about how she sees her role changing,

*"I work in a very needy school. The children often come to me with complex social and emotional needs. I feel as though I am part therapist, part social worker."*

And another nurse says,

*"I attend to an ever increasing amount of mental health issues on a daily basis (stress, anxiety, depression), in part because the guidance counselors are so busy with the many behavioral issues in the building."*

This is a growing challenge as many schools face financial constraints, there have been reductions in guidance, and school social workers and psychologists are becoming far and few between.

*"We do not employ a guidance counselor or a school psychologist so I also fill those roles as needed."*

One school nurse discussed how her additional training in mental health is being put to good use,

*"In addition to my RN I am an ANA certified psychiatric and mental health nurse as well as a MEd- Health Education. Part of my responsibilities also screening for suicidal/homicidal ideation for referral to emergency services and field sobriety training (had training from NH State police)."*

Two additional areas nurses nicely highlighted in their comments were challenges faced when covering multiple buildings and the growing need for care coordination.

### Multiple Buildings

*"We monitor many health conditions which seem to increase yearly as well as increasing severity. Each year we have more students and staff with Epipens, Inhalers as well as those who have cardiac or other respiratory issues. Not to forget the daily routine events such as; medication, screenings, evaluations and the endless charting. After 20 years of doing school nursing I must say there still seems to be a lack of education as far as job description and actual daily task and responsibilities. For those nurses who cover more than one building I feel sorry for because I have done that in the past and have found you are responsible for the entire day's activities but there only part time. Also you tend to always be in the wrong building when needed at the other. It is a very difficult situation to be in." Another nurse describes her experience covering 3 buildings, "I'm it! I could not do my job without the help of capable, trained school staff. I cover 3 buildings, two share a parking lot, the third is 5 miles away.... I'm always worried about "what if"..... The most difficult part of my job is finding time to document all that I do each day."*

### Care Coordination

*"My day is pretty busy throughout starting when the doors open. Over the last two years I have seen an increase in families using me as their first line to determine if they need to see a doctor. I also work with the local hospital in setting up appointments here at school for someone to come to my school to help families enroll in health insurance. I also arrange for dental screening in the school and nutrition education through Nutrition Connections. It is difficult to put into writing all that is done, it is a lot and a lot of unknown."*

Another nurse also describes how she often becomes a care provider not only for students but for families. *“We are a rural community serving 5 towns. My practice is basically a clinic & emergency room! I seem to be primary care for many families!”*

### Discussion

School Nurses play a vital role in providing comprehensive health care to children in New Hampshire, conducting a range of activities and responsibilities. New Hampshire’s nurse to student ratio is much lower than the NSNA ratio of 1:750. Even in South Central Region which had the highest student to nurse ration 1:528. To determine a more accurate ratio of nurses to children receiving special education services additional analysis would be needed, as many school nurses could not provide accurate counts.

Some of the areas that emerged as potential planning and technical assistance opportunities were:

- Support training for school nurses on mental health
- With increasing numbers of CYSHCN nationally, and the same pattern occurring in New Hampshire- as the needs of children become more complex and require more care coordination on the part of school nurses, school systems should be looking to support/ increase nursing staff, not limit/decrease staffing. This may also mean there are more opportunities for agencies such as SMS to support school nurses
- Improve communication channels between physician offices and school nurses as well as foster connections with other agencies such as SMS
- Educate staff as well as parents on the role of school nurses
- In rural communities, that have limited access to healthcare facilities, particular attention should be paid to supporting school nurses who become a community clinic
- There are a large number of children with albuterol inhalers particularly in the Lakes Region and nurses indicated nearly a 1/3 of students require Epi-pens – these are both areas for additional training and education
- The response to this survey indicated that nurses want to share their experiences and are an engaged and dedicated group looking for ways to improve the care they provide the children and staff. This was clear since despite the fact that June is a very busy month for school nurses there was an incredible response rate, with many nurses taking the time to share additional thoughts in the open ended questions

### Conclusion

This was a short survey to gain an overall understanding of the responsibilities and work capacity of school nurses, in the future, it may be beneficial to conduct more detailed surveys especially in regards to mental health activities as well as the services provided to CYSHCN. Throughout the analysis it also became apparent that although numbers can provide important information the open-ended responses gave a more complete picture of the range of activities and the time being spent providing services. Therefore it may be beneficial to conduct focus groups in the five regions in New Hampshire to give nurses the opportunity to share more in-depth information on their responsibilities and ways in which they feel they could be better supported by organizations such as Special Medical Services and other state agencies.

## Appendix A: List of choices of Health Care Procedures

Bladder Program;

Blood Glucose Testing;

Bowel Program;

Catheterization by Nurse or Aide;

Catheterization by child/youth;

Dialysis (Peritoneal);

Diapering/Personal Toileting;

Feeding Assistance (oral);

Nebulizer;

Medications - Intramuscular;

Medications - Intravenous;

Medication - Oral;

Medications - Sub-cutaneous;

Range of Motion Exercises;

Respiratory Care (i.e. oxygen, postural drainage);

Stoma Care;

Suctioning;

Tracheostomy Care;

Tube Feedings;

Ventilator Assisted Care;

Vaccinations;

Other (please specify).

Appendix B: List of Additional Committees

| <b>Additional Committees</b>        |
|-------------------------------------|
| Joint Loss Committee                |
| Student Intervention Team           |
| SpEd Team (504, IEP)                |
| Child Study Team                    |
| Safety Team                         |
| Team Leaders Group                  |
| Student Services Team               |
| Evaluation Committee                |
| Employee Safety Committee           |
| Community Health Improvement Plan   |
| Dental Connection                   |
| Diabetes Prevention Program         |
| Regional Planning Commission        |
| Garden Committee                    |
| NEASC                               |
| Homeless Liaison                    |
| Core Team                           |
| Resource committee                  |
| Integrated Arts Committee           |
| Title IX Committee                  |
| Facility Development                |
| Tobacco, Drugs, Alcohol Coalition   |
| Holiday Assistance Committee        |
| Safety, Behavior Action Team        |
| SAU Nurses                          |
| Behavioral Program Team             |
| KMS Committee                       |
| Student Support Team                |
| PBIS (multi-level discipline team). |
| Attendance                          |
| Curriculum Enrichment               |
| Farm to School                      |
| Child Protection Services Team      |
| Bullying Committee                  |
| PTA                                 |
| Health Insurance committees         |
| Building Safety                     |

Appendix C: List of Additional Activities/ Responsibilities

| <b>Additional Activities</b>   |
|--|
| Monitor Dismissal  |
| Call about Absences  |
| Working with accreditation with staff  |
| Counseling for students  |
| JLMC   |
| Monitor AED's  |
| Homeroom Assistant teacher   |
| Perform sobriety assessments on staff & students                                     |
| Sport coach  |
| Puberty Education  |
| Drop off Duty  |
| CPR/ First Aid Instructor  |
| Medicaid Reporting   |
| Parking lot monitor  |
| Financial Needs Assistance Coordinator   |
| Breakfast Duty   |
| IT Technology coordinator  |
| ACT Test Supervisor  |
| Cover on grounds sporting events if no medical coverage available for game to occur. |
| Substitute teacher coordinator   |
| Teach HS Food Prep class   |
| 7th grade Home Ec class  |
| Assist K/1 classroom   |

# EXHIBIT H

**NEW HAMPSHIRE DEPARTMENT OF EDUCATION**  
**Office of School Finance**  
**101 Pleasant Street, Concord, NH 03301-3852**  
**Telephone (603) 271-3876 Fax (603) 271-1953**

**STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2017-2018**

|  | Elementary             | Middle               | High                 | Total                  |
|--|------------------------|----------------------|----------------------|------------------------|
| <b><u>Part A - Expenditures</u></b>  |                        |                      |                      |                        |
| Operating Expenses for Public Schools  | \$1,348,394,129        | \$483,799,223        | \$806,534,792        | \$2,638,728,144        |
| Tuition (less interdistrict transfers)   | 23,499,060             | 16,261,627           | 122,569,052          | 162,329,739            |
| Transportation   | 63,924,989             | 24,155,107           | 45,320,701           | 133,400,797            |
| <b><u>Elem and Secondary Current Expenses</u></b> <sup>1</sup>                   | <b>\$1,435,818,178</b> | <b>\$524,215,957</b> | <b>\$974,424,545</b> | <b>\$2,934,458,680</b> |
| Capital Items (other than facilities reported below)                             |                        |                      |                      | 36,460,822             |
| Bonds & Notes Interest   |                        |                      |                      | 44,834,680             |
| <b><u>Total Recurring Elementary and Secondary Expenditures</u></b>              |                        |                      |                      | <b>\$3,015,754,182</b> |
| Facility Construction & Acquisition  |                        |                      |                      | 127,934,366            |
| <b><u>Total Expenditures for Elementary and Secondary Education</u></b>          |                        |                      |                      | <b>\$3,143,688,548</b> |
| <b><u>Current Expenditures Not Part of Public Elementary &amp; Secondary</u></b> |                        |                      |                      |                        |
| Summer School  | \$3,592,467            | \$919,004            | \$1,541,903          | \$6,053,374            |
| Non-public Programs  |                        |                      |                      | 644,797                |
| Adult Education  |                        |                      |                      | 5,186,074              |
| Community/Jr. College Ed. Program  |                        |                      |                      | 5,752                  |
| Community Service  |                        |                      |                      | 588,218                |
| Allocation to Charter Schools/Other Agencies                                     |                        |                      |                      | 2,453,671              |
| <b><u>Total Expenditures for 2017-2018</u></b> <sup>2</sup>                      |                        |                      |                      | <b>\$3,158,620,434</b> |
| <b><u>Part B - Pupil Memberships</u></b>   |                        |                      |                      |                        |
| Average daily membership in attendance <sup>3</sup>                              | 84,372.39              | 32,207.92            | 49,740.87            | 166,321.18             |
| <b><u>Part C - Cost Per Pupil</u></b>  |                        |                      |                      |                        |
| Operating Expenses for Public Schools  | \$15,981.46            | \$15,021.13          | \$16,214.73          | \$15,865.26            |
| Tuition (less interdistrict transfers)   | 278.52                 | 504.90               | 2,464.15             | 976.00                 |
| Transportation   | 757.65                 | 749.97               | 911.14               | 802.07                 |
| <b><u>Elem and Secondary Current Expenses</u></b>                                | <b>\$17,017.63</b>     | <b>\$16,276.00</b>   | <b>\$19,590.02</b>   | <b>\$17,643.33</b>     |
| Capital Items (other than facilities reported below)                             |                        |                      |                      | \$219.22               |
| Bonds & Notes Interest   |                        |                      |                      | 269.57                 |
| <b><u>Total Recurring Expenditures</u></b>                                       |                        |                      |                      | <b>\$18,132.12</b>     |
| Facility Construction & Acquisition  |                        |                      |                      | 769.20                 |
| <b><u>Total Expenditures for Elementary and Secondary Education</u></b>          |                        |                      |                      | <b>\$18,901.32</b>     |
| <b><u>Current Expenditures Not Part of Public Elementary &amp; Secondary</u></b> |                        |                      |                      |                        |
| Summer School  | \$42.58                | \$28.53              | \$31.00              | \$36.40                |
| Non-public Programs  |                        |                      |                      | 3.88                   |
| Adult Education  |                        |                      |                      | 31.18                  |
| Community/Jr. College Ed. Program  |                        |                      |                      | 0.03                   |
| Community Service  |                        |                      |                      | 3.54                   |
| Allocation to Charter Schools/Other Agencies                                     |                        |                      |                      | 14.75                  |
| <b><u>Total Expenditures for 2017-2018</u></b>                                   |                        |                      |                      | <b>\$18,991.10</b>     |

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$338,083 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$87,231,401. Bond Principal repayments are not included because expenditures financed by bonds and notes have already been reported as expenditures in the current or a previous year.
- 3 High school average daily membership (ADM) does not include ADM of 61.53 for students attending vocational programs out-of-state.

# EXHIBIT I

Calculation of Base Adequacy: Same as Study Committee with 1) Correction for Teacher/Student Ratios; 2) Putting Benefits at actual level, maint. at \$1,400 adding nurse, superintendent food 3) No transportation

|                                 |                                |           | Per Pupil K-2 | Per Pupil 3-12 |
|---------------------------------|--------------------------------|-----------|---------------|----------------|
| <b>Teachers</b>                 |                                |           |               |                |
|                                 | Salary                         | \$36,845  |               |                |
|                                 | 5% Increase                    | \$1,842   |               |                |
|                                 | Subtotal                       | \$38,687  |               |                |
|                                 | Benefits (actual)              | \$27,418  |               |                |
|                                 | Total Teacher                  | \$66,105  |               |                |
| K-2 Teacher                     | 1:9.96                         |           | \$6,637       |                |
|                                 | 20% Specialty Teacher          |           | \$1,327       |                |
| 3-12 Teacher                    | 1:12.6                         |           |               | \$5,246        |
|                                 | 20% Specialty Teacher          |           |               | \$1,049        |
| <b>Principal</b>                |                                |           |               |                |
|                                 | Salary                         | \$85,159  |               |                |
|                                 | 5% Increase                    | \$4,258   |               |                |
|                                 | Subtotal                       | \$89,417  |               |                |
|                                 | Benefits (actual)              | 41,404    |               |                |
|                                 | Total Principal                | \$130,821 |               |                |
| K-12                            | 1:500 Students                 |           | \$262         | \$262          |
| <b>Administrative Assistant</b> |                                |           |               |                |
|                                 | Salary                         | \$34,202  |               |                |
|                                 | 5% Increase                    | \$1,710   |               |                |
|                                 | Subtotal                       | \$35,912  |               |                |
|                                 | Benefits (actual)              | \$21,477  |               |                |
|                                 | Total Administrative Assistant | \$57,389  |               |                |
| K-12                            | 1:500 Students                 |           | \$115         | \$115          |
| <b>Guidance Counselor</b>       |                                |           |               |                |
|                                 | Salary                         | \$40,436  |               |                |
|                                 | 5% Increase                    | \$2,022   |               |                |
|                                 | Subtotal                       | \$42,458  |               |                |
|                                 | Benefits (actual)              | \$30,334  |               |                |
|                                 | Total Guidance Counselor       | \$72,792  |               |                |
| K-12                            | 1:400 Students                 |           | \$182         | \$182          |

Calculation of Base Adequacy: Same as Study Committee with 1) Correction for Teacher/Student Ratios; 2) Putting Benefits at actual level, maint. at \$1,400 adding nurse, superintendent food 3) No transportation

|                                       |                                |          |          |         |
|---------------------------------------|--------------------------------|----------|----------|---------|
| Library/Media Specialist              |                                |          |          |         |
|                                       | Salary                         | \$36,654 |          |         |
|                                       | 5% Increase                    | \$1,833  |          |         |
|                                       | Subtotal                       | \$38,487 |          |         |
|                                       | Benefits (actual)              | \$22,835 |          |         |
|                                       | Total Library/Media Specialist | \$61,322 |          |         |
| K-12                                  | 1:500 Students                 |          | \$123    | \$123   |
|                                       |                                |          |          |         |
| Technology Coordinator                |                                |          |          |         |
|                                       | Salary                         | \$37,827 |          |         |
|                                       | 5% Increase                    | \$1,891  |          |         |
|                                       | Subtotal                       | \$39,718 |          |         |
|                                       | Benefits (actual)              | \$20,882 |          |         |
|                                       | Total Technology Coordinator   | \$60,600 |          |         |
| K-12                                  | 1:500 Students                 |          | \$121    | \$121   |
|                                       |                                |          |          |         |
| Custodian                             |                                |          |          |         |
|                                       | Salary                         | \$28,996 |          |         |
|                                       | 5% Increase                    | \$1,450  |          |         |
|                                       | Subtotal                       | \$30,446 |          |         |
|                                       | Benefits (actual)              | \$18,592 |          |         |
|                                       | Total Custodian                | \$49,038 |          |         |
| K-12                                  | 1:500 Students                 |          | \$98     | \$98    |
|                                       |                                |          |          |         |
| Instructional Materials               |                                |          | \$300    | \$300   |
| Technology                            |                                |          | \$100    | \$100   |
| Teacher Professional Development      |                                |          | \$30     | \$30    |
| Facilities Operations and Maintenance |                                |          | \$1,400  | \$1,400 |
| Transportation                        |                                |          |          |         |
| Food Services                         |                                |          | \$66     | \$66    |
| School Nurse                          |                                |          | \$294    | \$294   |
| Superintendent Services               |                                |          | \$158    | \$158   |
|                                       |                                |          |          |         |
| Total Per Pupil Universal Cost        |                                |          | \$11,213 | \$9,544 |
| Blended Per Pupil Cost                |                                |          | \$9,929  |         |

# EXHIBIT J

**NEW HAMPSHIRE DEPARTMENT OF EDUCATION**  
**Office of School Finance**  
**101 Pleasant Street, Concord, NH 03301-3852**  
**Telephone (603) 271-3876 Fax (603) 271-1953**

**STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2017-2018**

|  | Elementary             | Middle               | High                 | Total                  |
|--|------------------------|----------------------|----------------------|------------------------|
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| Tuition (less interdistrict transfers)   | 23,499,060             | 16,261,627           | 122,569,052          | 162,329,739            |
| Transportation   | 63,924,989             | 24,155,107           | 45,320,701           | 133,400,797            |
| <b><u>Elem and Secondary Current Expenses</u></b> <sup>1</sup>                   | <b>\$1,435,818,178</b> | <b>\$524,215,957</b> | <b>\$974,424,545</b> | <b>\$2,934,458,680</b> |
| Capital Items (other than facilities reported below)                             |                        |                      |                      | 36,460,822             |
| Bonds & Notes Interest   |                        |                      |                      | 44,834,680             |
| <b><u>Total Recurring Elementary and Secondary Expenditures</u></b>              |                        |                      |                      | <b>\$3,015,754,182</b> |
| Facility Construction & Acquisition  |                        |                      |                      | 127,934,366            |
| <b><u>Total Expenditures for Elementary and Secondary Education</u></b>          |                        |                      |                      | <b>\$3,143,688,548</b> |
| <b><u>Current Expenditures Not Part of Public Elementary &amp; Secondary</u></b> |                        |                      |                      |                        |
| Summer School  | \$3,592,467            | \$919,004            | \$1,541,903          | \$6,053,374            |
| Non-public Programs  |                        |                      |                      | 644,797                |
| Adult Education  |                        |                      |                      | 5,186,074              |
| Community/Jr. College Ed. Program  |                        |                      |                      | 5,752                  |
| Community Service  |                        |                      |                      | 588,218                |
| Allocation to Charter Schools/Other Agencies                                     |                        |                      |                      | 2,453,671              |
| <b><u>Total Expenditures for 2017-2018</u></b> <sup>2</sup>                      |                        |                      |                      | <b>\$3,158,620,434</b> |
| <b><u>Part B - Pupil Memberships</u></b>   |                        |                      |                      |                        |
| Average daily membership in attendance <sup>3</sup>                              | 84,372.39              | 32,207.92            | 49,740.87            | 166,321.18             |
| <b><u>Part C - Cost Per Pupil</u></b>  |                        |                      |                      |                        |
| Operating Expenses for Public Schools  | \$15,981.46            | \$15,021.13          | \$16,214.73          | \$15,865.26            |
| Tuition (less interdistrict transfers)   | 278.52                 | 504.90               | 2,464.15             | 976.00                 |
| Transportation   | 757.65                 | 749.97               | 911.14               | 802.07                 |
| <b><u>Elem and Secondary Current Expenses</u></b>                                | <b>\$17,017.63</b>     | <b>\$16,276.00</b>   | <b>\$19,590.02</b>   | <b>\$17,643.33</b>     |
| Capital Items (other than facilities reported below)                             |                        |                      |                      | \$219.22               |
| Bonds & Notes Interest   |                        |                      |                      | 269.57                 |
| <b><u>Total Recurring Expenditures</u></b>                                       |                        |                      |                      | <b>\$18,132.12</b>     |
| Facility Construction & Acquisition  |                        |                      |                      | 769.20                 |
| <b><u>Total Expenditures for Elementary and Secondary Education</u></b>          |                        |                      |                      | <b>\$18,901.32</b>     |
| <b><u>Current Expenditures Not Part of Public Elementary &amp; Secondary</u></b> |                        |                      |                      |                        |
| Summer School  | \$42.58                | \$28.53              | \$31.00              | \$36.40                |
| Non-public Programs  |                        |                      |                      | 3.88                   |
| Adult Education  |                        |                      |                      | 31.18                  |
| Community/Jr. College Ed. Program  |                        |                      |                      | 0.03                   |
| Community Service  |                        |                      |                      | 3.54                   |
| Allocation to Charter Schools/Other Agencies                                     |                        |                      |                      | 14.75                  |
| <b><u>Total Expenditures for 2017-2018</u></b>                                   |                        |                      |                      | <b>\$18,991.10</b>     |

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$338,083 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$87,231,401. Bond Principal repayments are not included because expenditures financed by bonds and notes have already been reported as expenditures in the current or a previous year.
- 3 High school average daily membership (ADM) does not include ADM of 61.53 for students attending vocational programs out-of-state.

# EXHIBIT K



## Completed Public Tax Rates 2018

| Municipality                           | Date     | Valuation       | Valuation w/ Utils | Municipal | County | State Ed. | Local Ed. | Total Rate | Total Commitment |
|--|----------|-----------------|--------------------|-----------|--------|-----------|-----------|------------|------------------|
| Acworth                                | 10/30/18 | \$96,264,150    | \$98,569,250       | \$9.69    | \$2.86 | \$2.29    | \$13.19   | \$28.03    | \$2,749,917      |
| Albany                                 | 10/25/18 | \$110,900,900   | \$114,547,200      | \$2.56    | \$1.09 | \$2.16    | \$9.04    | \$14.85    | \$1,676,158      |
| Alexandria                             | 10/23/18 | \$179,210,493   | \$197,218,893      | \$6.13    | \$1.81 | \$2.21    | \$12.63   | \$22.78    | \$4,416,218      |
| Allenstown                             | 10/26/18 | \$283,161,071   | \$291,898,771      | \$10.12   | \$2.74 | \$2.10    | \$15.19   | \$30.15    | \$8,671,399      |
| Alstead                                | 11/01/18 | \$159,681,536   | \$163,466,336      | \$6.10    | \$3.73 | \$2.18    | \$15.04   | \$27.05    | \$4,390,814      |
| Alton                                  | 10/30/18 | \$1,712,453,686 | \$1,720,675,186    | \$3.95    | \$1.34 | \$2.09    | \$6.61    | \$13.99    | \$23,826,263     |
| Amherst                                | 10/23/18 | \$1,668,197,508 | \$1,717,399,208    | \$5.44    | \$1.25 | \$2.24    | \$18.30   | \$27.23    | \$46,369,269     |
| Andover                                | 10/23/18 | \$245,812,068   | \$258,154,368      | \$4.84    | \$2.89 | \$2.06    | \$13.15   | \$22.94    | \$5,969,558      |
| Antrim                                 | 10/29/18 | \$236,462,807   | \$247,687,707      | \$11.05   | \$1.18 | \$2.03    | \$13.71   | \$27.97    | \$6,837,037      |
| Ashland                                | 12/12/18 | \$241,608,921   | \$245,885,361      | \$9.78    | \$1.84 | \$2.18    | \$12.99   | \$26.79    | \$6,548,396      |
| Atkinson                               | 10/30/18 | \$969,194,154   | \$978,086,054      | \$2.96    | \$1.00 | \$2.18    | \$11.79   | \$17.93    | \$17,317,284     |
| Atkinson & Gilmanton Academy Grant (U) | 12/14/18 | \$779,632       | \$779,632          | (\$5.45)  | \$5.45 | \$2.25    | (\$2.25)  | \$0.00     | \$0              |
| Auburn                                 | 10/11/18 | \$829,190,516   | \$845,294,116      | \$3.36    | \$0.91 | \$1.93    | \$10.86   | \$17.06    | \$14,214,638     |
| Barnstead                              | 10/25/18 | \$585,414,814   | \$594,780,446      | \$4.90    | \$1.18 | \$1.75    | \$14.42   | \$22.25    | \$13,041,375     |
| Barrington                             | 10/04/18 | \$1,003,262,253 | \$1,014,193,753    | \$4.23    | \$2.67 | \$2.07    | \$15.81   | \$24.78    | \$24,825,993     |
| Bartlett                               | 12/03/18 | \$1,055,257,602 | \$1,064,146,702    | \$1.28    | \$1.21 | \$2.11    | \$4.53    | \$9.13     | \$10,090,480     |
| Bath                                   | 10/02/18 | \$104,648,277   | \$123,681,477      | \$4.22    | \$1.75 | \$2.27    | \$13.60   | \$21.84    | \$2,646,099      |
| Bean's Grant (U)                       | 12/18/18 | \$1             | \$510              | (\$5.88)  | \$5.88 | \$0.00    | \$0.00    | \$0.00     | \$0              |
| Bean's Purchase (U)                    | 12/18/18 | \$1             | \$1                | \$0.00    | \$0.00 | \$0.00    | \$0.00    | \$0.00     | \$0              |
| Bedford                                | 10/19/18 | \$3,725,371,520 | \$3,776,282,881    | \$4.54    | \$1.22 | \$2.24    | \$12.40   | \$20.40    | \$76,414,629     |
| Belmont                                | 10/25/18 | \$595,297,893   | \$604,614,281      | \$9.48    | \$1.47 | \$2.33    | \$15.97   | \$29.25    | \$17,419,160     |
| Bennington                             | 11/07/18 | \$102,412,355   | \$106,048,755      | \$12.38   | \$1.14 | \$2.37    | \$16.62   | \$32.51    | \$3,403,197      |
| Benton                                 | 10/23/18 | \$24,439,230    | \$25,533,130       | (\$0.24)  | \$1.99 | \$2.48    | \$11.57   | \$15.80    | \$398,660        |
| Berlin                                 | 01/22/19 | \$276,315,375   | \$410,331,775      | \$17.37   | \$4.34 | \$2.04    | \$15.52   | \$39.27    | \$15,760,260     |
| Bethlehem                              | 11/06/18 | \$255,202,193   | \$262,158,758      | \$5.74    | \$1.93 | \$2.17    | \$16.13   | \$25.97    | \$6,779,632      |
| Boscawen                               | 10/18/18 | \$274,270,922   | \$284,612,622      | \$8.15    | \$2.61 | \$1.98    | \$13.86   | \$26.60    | \$7,527,269      |
| Bow                                    | 11/09/18 | \$1,003,681,286 | \$1,163,760,273    | \$8.09    | \$2.96 | \$2.17    | \$14.56   | \$27.78    | \$31,801,639     |
| Bradford                               | 11/16/18 | \$194,507,844   | \$199,424,344      | \$9.22    | \$3.06 | \$2.30    | \$12.37   | \$26.95    | \$5,325,840      |
| Brentwood                              | 10/25/18 | \$552,294,339   | \$574,622,539      | \$4.49    | \$1.05 | \$2.23    | \$18.06   | \$25.83    | \$14,723,408     |
| Bridgewater                            | 11/21/18 | \$341,129,000   | \$348,266,000      | \$3.03    | \$1.90 | \$2.20    | \$2.35    | \$9.48     | \$3,352,546      |
| Bristol                                | 11/13/18 | \$449,216,793   | \$469,466,793      | \$8.18    | \$1.94 | \$2.24    | \$9.44    | \$21.80    | \$10,081,517     |
| Brookfield                             | 10/29/18 | \$95,663,304    | \$97,023,704       | \$6.12    | \$1.30 | \$2.19    | \$11.57   | \$21.18    | \$2,034,033      |



## Completed Public Tax Rates 2018

| Municipality            | Date     | Valuation       | Valuation w/ Utils | Municipal | County  | State Ed. | Local Ed. | Total Rate | Total Commitment |
|-------------------------|----------|-----------------|--------------------|-----------|---------|-----------|-----------|------------|------------------|
| Brookline               | 10/19/18 | \$642,808,718   | \$653,066,318      | \$5.79    | \$1.07  | \$1.97    | \$20.73   | \$29.56    | \$19,190,933     |
| Cambridge (U)           | 12/14/18 | \$8,836,550     | \$8,994,900        | (\$6.05)  | \$6.00  | \$2.48    | (\$2.43)  | \$0.00     | (\$393)          |
| Campton                 | 11/07/18 | \$372,765,440   | \$384,146,040      | \$6.50    | \$1.91  | \$2.29    | \$14.83   | \$25.53    | \$10,859,750     |
| Canaan                  | 11/01/18 | \$334,186,903   | \$341,697,403      | \$7.00    | \$1.95  | \$2.22    | \$21.10   | \$32.27    | \$10,965,502     |
| Candia                  | 11/02/18 | \$390,507,897   | \$395,925,116      | \$4.61    | \$1.16  | \$2.59    | \$15.72   | \$24.08    | \$9,441,146      |
| Canterbury              | 10/31/18 | \$254,351,121   | \$261,291,821      | \$6.29    | \$2.95  | \$2.17    | \$15.16   | \$26.57    | \$6,855,463      |
| Carroll                 | 11/13/18 | \$322,952,814   | \$325,973,514      | \$4.79    | \$5.18  | \$2.37    | \$7.35    | \$19.69    | \$6,380,259      |
| Center Harbor           | 11/06/18 | \$429,985,057   | \$432,114,187      | \$5.53    | \$1.33  | \$2.12    | \$5.36    | \$14.34    | \$6,147,250      |
| Chandler's Purchase (U) | 01/04/19 | \$37,100        | \$39,060           | (\$6.48)  | \$6.35  | \$2.64    | (\$2.51)  | \$0.00     | (\$5)            |
| Charlestown             | 11/09/18 | \$258,872,430   | \$282,675,230      | \$8.84    | \$2.77  | \$2.22    | \$23.71   | \$37.54    | \$10,418,736     |
| Chatham                 | 11/02/18 | \$48,226,419    | \$49,294,119       | \$0.56    | \$1.27  | \$2.31    | \$12.19   | \$16.33    | \$786,007        |
| Chester                 | 10/26/18 | \$525,252,700   | \$563,710,100      | \$6.87    | \$1.09  | \$2.26    | \$14.03   | \$24.25    | \$13,448,556     |
| Chesterfield            | 11/19/18 | \$509,134,900   | \$516,093,400      | \$3.36    | \$3.90  | \$2.17    | \$10.73   | \$20.16    | \$10,801,749     |
| Chichester              | 10/31/18 | \$310,161,270   | \$318,399,670      | \$4.99    | \$2.48  | \$1.88    | \$14.07   | \$23.42    | \$7,367,031      |
| Claremont               | 11/27/18 | \$688,341,177   | \$723,270,277      | \$15.27   | \$2.76  | \$2.18    | \$21.87   | \$42.08    | \$30,233,043     |
| Clarksville             | 10/16/18 | \$40,076,074    | \$41,384,974       | \$2.43    | \$6.09  | \$2.61    | \$6.82    | \$17.95    | \$731,394        |
| Colebrook               | 10/24/18 | \$165,255,878   | \$181,055,478      | \$10.93   | \$4.64  | \$2.02    | \$12.54   | \$30.13    | \$5,556,102      |
| Columbia                | 10/26/18 | \$60,587,416    | \$84,136,316       | \$2.74    | \$4.91  | \$2.39    | \$7.42    | \$17.46    | \$1,403,238      |
| Concord                 | 11/02/18 | \$3,981,335,120 | \$4,180,810,620    | \$9.90    | \$2.75  | \$2.14    | \$13.40   | \$28.19    | \$119,337,923    |
| Conway                  | 10/19/18 | \$1,416,892,836 | \$1,468,345,836    | \$5.86    | \$1.35  | \$2.35    | \$10.21   | \$19.77    | \$31,236,126     |
| Cornish                 | 10/30/18 | \$172,456,976   | \$178,011,976      | \$3.91    | \$2.94  | \$2.16    | \$12.98   | \$21.99    | \$3,863,222      |
| Crawford's Purchase (U) | 12/18/18 | \$224,070       | \$224,410          | (\$5.14)  | \$5.13  | \$2.15    | (\$2.14)  | \$0.00     | \$0              |
| Croydon                 | 11/01/18 | \$87,973,169    | \$90,383,669       | \$3.66    | \$2.77  | \$2.05    | \$7.75    | \$16.23    | \$1,452,985      |
| Cutt's Grant (U)        | 12/18/18 | \$1             | \$1                | \$0.00    | \$0.00  | \$0.00    | \$0.00    | \$0.00     | \$0              |
| Dalton                  | 11/06/18 | \$77,337,386    | \$81,787,886       | \$3.15    | \$5.50  | \$2.38    | \$12.83   | \$23.86    | \$1,899,167      |
| Danbury                 | 10/24/18 | \$106,702,525   | \$108,925,635      | \$6.41    | \$2.90  | \$2.13    | \$12.06   | \$23.50    | \$2,522,816      |
| Danville                | 10/25/18 | \$385,261,422   | \$400,462,022      | \$4.86    | \$1.03  | \$2.21    | \$19.84   | \$27.94    | \$11,052,316     |
| Deerfield               | 10/16/18 | \$509,336,258   | \$579,178,958      | \$3.67    | \$1.01  | \$2.23    | \$16.16   | \$23.07    | \$13,080,785     |
| Deering                 | 11/06/18 | \$168,951,151   | \$181,902,351      | \$9.06    | \$1.28  | \$2.39    | \$17.32   | \$30.05    | \$5,381,212      |
| Derry                   | 10/31/18 | \$3,130,303,673 | \$3,173,547,641    | \$7.60    | \$0.96  | \$2.04    | \$15.43   | \$26.03    | \$81,961,727     |
| Dix Grant (U)           | 12/18/18 | \$969,563       | \$969,563          | (\$5.17)  | \$5.17  | \$2.02    | (\$2.02)  | \$0.00     | \$0              |
| Dixville (U)            | 12/14/18 | \$7,720,314     | \$7,851,044        | (\$13.75) | \$21.21 | \$2.71    | (\$2.67)  | \$7.50     | \$58,529         |



## Completed Public Tax Rates 2018

| Municipality       | Date     | Valuation       | Valuation w/ Utils | Municipal | County | State Ed. | Local Ed. | Total Rate | Total Commitment |
|--------------------|----------|-----------------|--------------------|-----------|--------|-----------|-----------|------------|------------------|
| Dorchester         | 10/08/18 | \$39,392,957    | \$40,128,257       | \$8.16    | \$1.74 | \$2.14    | \$11.15   | \$23.19    | \$921,001        |
| Dover              | 11/20/18 | \$3,379,626,590 | \$3,446,636,790    | \$9.37    | \$2.61 | \$2.06    | \$10.88   | \$24.92    | \$85,152,154     |
| Dublin             | 12/04/18 | \$227,233,606   | \$231,242,406      | \$7.93    | \$4.04 | \$1.96    | \$14.50   | \$28.43    | \$6,529,764      |
| Dummer             | 10/17/18 | \$31,668,513    | \$98,673,413       | \$5.42    | \$3.42 | \$1.97    | \$3.35    | \$14.16    | \$1,258,566      |
| Dunbarton          | 10/12/18 | \$290,747,754   | \$310,881,454      | \$4.60    | \$3.11 | \$2.38    | \$12.44   | \$22.53    | \$6,894,476      |
| Durham             | 10/18/18 | \$1,149,305,735 | \$1,189,092,535    | \$7.37    | \$2.49 | \$2.01    | \$14.93   | \$26.80    | \$31,662,709     |
| East Kingston      | 10/17/18 | \$289,861,478   | \$314,884,678      | \$5.70    | \$1.04 | \$2.36    | \$16.95   | \$26.05    | \$8,071,091      |
| Easton             | 11/06/18 | \$62,698,458    | \$63,626,958       | \$3.54    | \$1.95 | \$2.31    | \$3.98    | \$11.78    | \$744,430        |
| Eaton              | 10/17/18 | \$110,902,571   | \$112,117,971      | \$4.67    | \$1.14 | \$2.04    | \$4.82    | \$12.67    | \$1,401,055      |
| Effingham          | 10/31/18 | \$161,395,915   | \$167,479,815      | \$7.76    | \$1.21 | \$2.05    | \$11.23   | \$22.25    | \$3,671,204      |
| Ellsworth          | 11/29/18 | \$13,225,332    | \$13,609,932       | \$6.48    | \$1.96 | \$2.36    | \$15.59   | \$26.39    | \$357,858        |
| Enfield            | 10/31/18 | \$530,687,768   | \$538,299,168      | \$7.53    | \$2.01 | \$2.29    | \$14.58   | \$26.41    | \$14,168,132     |
| Epping             | 10/31/18 | \$700,991,300   | \$715,460,000      | \$5.05    | \$1.14 | \$2.52    | \$17.23   | \$25.94    | \$18,343,571     |
| Epsom              | 10/10/18 | \$421,173,323   | \$429,430,823      | \$4.15    | \$2.91 | \$2.21    | \$16.70   | \$25.97    | \$10,980,120     |
| Errol              | 12/11/18 | \$77,728,082    | \$86,533,282       | \$2.66    | \$5.43 | \$2.33    | \$2.83    | \$13.25    | \$1,123,450      |
| Erving's Grant (U) | 12/18/18 | \$45,672        | \$45,672           | (\$8.34)  | \$8.34 | \$1.95    | (\$1.95)  | \$0.00     | \$0              |
| Exeter             | 10/30/18 | \$1,714,784,901 | \$1,750,440,401    | \$7.25    | \$1.14 | \$2.39    | \$16.72   | \$27.50    | \$47,760,395     |
| Farmington         | 11/29/18 | \$435,472,893   | \$448,546,993      | \$7.43    | \$2.90 | \$2.23    | \$13.70   | \$26.26    | \$11,532,939     |
| Fitzwilliam        | 11/30/18 | \$242,193,386   | \$289,788,194      | \$5.11    | \$3.80 | \$1.96    | \$13.24   | \$24.11    | \$6,797,933      |
| Francestown        | 11/02/18 | \$188,765,590   | \$192,316,090      | \$8.75    | \$1.16 | \$2.07    | \$14.76   | \$26.74    | \$5,099,983      |
| Franconia          | 10/19/18 | \$280,409,006   | \$285,649,006      | \$6.00    | \$1.98 | \$2.20    | \$8.74    | \$18.92    | \$5,371,451      |
| Franklin           | 11/16/18 | \$613,545,600   | \$684,990,430      | \$11.43   | \$2.39 | \$1.92    | \$6.22    | \$21.96    | \$14,760,391     |
| Freedom            | 11/02/18 | \$489,463,368   | \$493,482,068      | \$4.45    | \$1.29 | \$2.18    | \$5.01    | \$12.93    | \$6,342,562      |
| Fremont            | 10/09/18 | \$400,888,730   | \$409,848,930      | \$4.77    | \$1.11 | \$2.42    | \$21.10   | \$29.40    | \$11,913,374     |
| Gilford            | 10/29/18 | \$1,762,455,042 | \$1,772,623,412    | \$5.11    | \$1.37 | \$2.17    | \$8.39    | \$17.04    | \$30,024,614     |
| Gilmanton          | 11/16/18 | \$450,548,040   | \$459,860,440      | \$5.83    | \$1.38 | \$2.18    | \$15.95   | \$25.34    | \$11,614,552     |
| Gilsum             | 12/03/18 | \$59,151,829    | \$61,456,129       | \$5.62    | \$4.10 | \$2.20    | \$14.80   | \$26.72    | \$1,633,738      |
| Goffstown          | 11/01/18 | \$1,622,558,650 | \$1,694,225,350    | \$8.14    | \$1.14 | \$2.00    | \$7.32    | \$18.60    | \$30,944,508     |
| Gorham             | 10/23/18 | \$210,928,554   | \$270,183,654      | \$13.86   | \$4.78 | \$2.21    | \$15.66   | \$36.51    | \$9,706,651      |
| Goshen             | 11/05/18 | \$70,783,719    | \$72,430,859       | \$9.46    | \$2.86 | \$2.21    | \$13.61   | \$28.14    | \$2,008,764      |
| Grafton            | 10/16/18 | \$113,403,720   | \$116,931,120      | \$5.90    | \$1.80 | \$2.24    | \$18.85   | \$28.79    | \$3,315,796      |
| Grantham           | 11/09/18 | \$462,552,106   | \$467,648,406      | \$5.12    | \$2.97 | \$2.26    | \$15.74   | \$26.09    | \$12,646,860     |



## Completed Public Tax Rates 2018

| Municipality          | Date     | Valuation       | Valuation w/ Utils | Municipal | County | State Ed. | Local Ed. | Total Rate | Total Commitment |
|-----------------------|----------|-----------------|--------------------|-----------|--------|-----------|-----------|------------|------------------|
| Greenfield            | 10/29/18 | \$136,941,559   | \$140,075,259      | \$9.70    | \$1.30 | \$2.45    | \$17.27   | \$30.72    | \$4,276,935      |
| Greenland             | 10/30/18 | \$830,141,200   | \$853,900,900      | \$3.34    | \$0.92 | \$2.02    | \$9.51    | \$15.79    | \$13,310,101     |
| Green's Grant (U)     | 12/14/18 | \$5,591,010     | \$5,684,690        | \$3.23    | \$3.44 | \$1.43    | (\$1.41)  | \$6.69     | \$37,897         |
| Greenville            | 10/25/18 | \$111,355,493   | \$117,010,693      | \$12.58   | \$1.15 | \$1.96    | \$13.53   | \$29.22    | \$3,351,469      |
| Groton                | 11/07/18 | \$68,870,490    | \$80,713,550       | \$1.53    | \$2.81 | \$4.30    | \$5.36    | \$14.00    | \$1,061,565      |
| Hadley's Purchase (U) | 12/18/18 | \$1             | \$1                | \$0.00    | \$0.00 | \$0.00    | \$0.00    | \$0.00     | \$0              |
| Hale's Location (U)   | 12/14/18 | \$74,797,100    | \$75,043,900       | \$2.03    | \$1.26 | \$2.15    | (\$2.14)  | \$3.30     | \$234,614        |
| Hampstead             | 10/23/18 | \$1,016,540,704 | \$1,030,724,004    | \$2.86    | \$1.15 | \$2.44    | \$19.07   | \$25.52    | \$26,003,470     |
| Hampton               | 10/23/18 | \$3,256,959,600 | \$3,357,028,600    | \$6.27    | \$1.02 | \$2.20    | \$7.53    | \$17.02    | \$57,051,808     |
| Hampton Falls         | 10/30/18 | \$478,137,100   | \$484,432,000      | \$2.51    | \$0.97 | \$2.07    | \$14.35   | \$19.90    | \$9,577,966      |
| Hancock               | 11/02/18 | \$243,468,742   | \$250,841,642      | \$5.81    | \$1.27 | \$2.10    | \$14.39   | \$23.57    | \$5,866,693      |
| Hanover               | 10/26/18 | \$2,306,832,018 | \$2,320,401,418    | \$4.26    | \$1.93 | \$2.32    | \$9.27    | \$17.78    | \$44,404,722     |
| Harrisville           | 11/07/18 | \$204,215,823   | \$206,004,023      | \$4.59    | \$3.66 | \$2.03    | \$6.50    | \$16.78    | \$3,445,717      |
| Hart's Location       | 12/14/18 | \$15,945,586    | \$16,374,686       | \$0.01    | \$1.01 | \$2.17    | \$1.77    | \$4.96     | \$80,137         |
| Haverhill             | 10/31/18 | \$319,742,809   | \$345,547,509      | \$7.24    | \$1.79 | \$2.22    | \$20.05   | \$31.30    | \$10,913,734     |
| Hebron                | 11/08/18 | \$257,746,095   | \$263,205,895      | \$3.76    | \$1.96 | \$2.21    | \$0.43    | \$8.36     | \$2,240,991      |
| Henniker              | 10/19/18 | \$389,445,173   | \$402,668,473      | \$9.20    | \$3.01 | \$2.32    | \$19.16   | \$33.69    | \$13,497,223     |
| Hill                  | 10/30/18 | \$80,831,257    | \$89,945,557       | \$6.25    | \$2.74 | \$2.15    | \$13.72   | \$24.86    | \$2,198,351      |
| Hillsborough          | 11/09/18 | \$483,288,795   | \$522,650,195      | \$10.05   | \$1.15 | \$2.13    | \$16.17   | \$29.50    | \$15,384,180     |
| Hinsdale              | 10/31/18 | \$234,062,268   | \$345,889,718      | \$9.36    | \$4.04 | \$2.19    | \$19.61   | \$35.20    | \$11,856,865     |
| Holderness            | 11/09/18 | \$738,146,303   | \$752,523,603      | \$2.32    | \$1.80 | \$2.16    | \$6.59    | \$12.87    | \$9,607,924      |
| Hollis                | 10/17/18 | \$1,328,156,825 | \$1,349,015,225    | \$5.46    | \$1.18 | \$2.14    | \$12.89   | \$21.67    | \$29,006,023     |
| Hooksett              | 11/16/18 | \$1,880,247,089 | \$1,999,450,889    | \$5.80    | \$2.84 | \$2.18    | \$11.30   | \$22.12    | \$43,744,190     |
| Hopkinton             | 10/15/18 | \$595,192,822   | \$621,759,222      | \$7.36    | \$3.06 | \$2.37    | \$21.95   | \$34.74    | \$21,631,047     |
| Hudson                | 10/16/18 | \$2,956,686,043 | \$3,109,246,743    | \$5.54    | \$1.15 | \$2.14    | \$11.27   | \$20.10    | \$61,534,800     |
| Jackson               | 10/24/18 | \$400,163,682   | \$402,307,482      | \$4.49    | \$1.23 | \$2.26    | \$3.63    | \$11.61    | \$4,879,642      |
| Jaffrey               | 10/23/18 | \$403,064,504   | \$410,472,604      | \$10.53   | \$4.56 | \$2.30    | \$15.61   | \$33.00    | \$13,388,207     |
| Jefferson             | 10/30/18 | \$119,879,298   | \$127,334,098      | \$2.59    | \$5.17 | \$2.11    | \$11.19   | \$21.06    | \$2,659,526      |
| Keene                 | 10/26/18 | \$1,738,962,743 | \$1,827,082,043    | \$14.36   | \$3.91 | \$2.21    | \$16.64   | \$37.12    | \$67,399,929     |
| Kensington            | 10/12/18 | \$371,952,740   | \$386,771,727      | \$3.06    | \$0.87 | \$1.96    | \$12.66   | \$18.55    | \$7,109,094      |
| Kilkenny (U)          | 12/18/18 | \$1             | \$11,220           | (\$6.42)  | \$6.42 | \$0.00    | \$0.00    | \$0.00     | \$0              |
| Kingston              | 11/01/18 | \$791,476,854   | \$836,026,254      | \$3.75    | \$0.92 | \$1.99    | \$14.38   | \$21.04    | \$17,391,139     |



## Completed Public Tax Rates 2018

| Municipality              | Date     | Valuation       | Valuation w/ Utils | Municipal | County  | State Ed. | Local Ed. | Total Rate | Total Commitment |
|---------------------------|----------|-----------------|--------------------|-----------|---------|-----------|-----------|------------|------------------|
| Laconia                   | 12/03/18 | \$2,124,406,202 | \$2,158,102,802    | \$8.11    | \$1.35  | \$2.10    | \$9.29    | \$20.85    | \$44,516,031     |
| Lancaster                 | 11/15/18 | \$259,593,322   | \$275,396,322      | \$9.48    | \$4.45  | \$2.08    | \$10.15   | \$26.16    | \$7,144,498      |
| Landaff                   | 11/16/18 | \$49,258,219    | \$51,042,719       | \$4.03    | \$1.61  | \$2.15    | \$11.76   | \$19.55    | \$985,948        |
| Langdon                   | 12/05/18 | \$55,710,073    | \$57,242,883       | \$5.82    | \$3.08  | \$2.19    | \$17.30   | \$28.39    | \$1,601,769      |
| Lebanon                   | 10/15/18 | \$1,825,672,021 | \$1,908,962,821    | \$10.97   | \$2.01  | \$2.35    | \$14.39   | \$29.72    | \$56,478,241     |
| Lee                       | 10/23/18 | \$443,380,400   | \$449,628,800      | \$6.07    | \$3.05  | \$2.29    | \$19.16   | \$30.57    | \$13,641,294     |
| Lempster                  | 10/04/18 | \$103,698,578   | \$108,967,278      | \$2.91    | \$3.56  | \$2.07    | \$20.71   | \$29.25    | \$3,152,787      |
| Lincoln                   | 10/16/18 | \$823,101,814   | \$845,561,014      | \$6.52    | \$1.92  | \$2.20    | \$3.52    | \$14.16    | \$11,885,234     |
| Lisbon                    | 11/06/18 | \$103,674,481   | \$107,217,281      | \$10.43   | \$1.81  | \$2.17    | \$17.01   | \$31.42    | \$3,343,979      |
| Litchfield                | 10/17/18 | \$859,599,601   | \$903,277,001      | \$4.66    | \$1.27  | \$2.23    | \$15.15   | \$23.31    | \$20,824,885     |
| Littleton                 | 11/20/18 | \$568,039,281   | \$814,610,881      | \$7.90    | \$1.49  | \$2.09    | \$11.62   | \$23.10    | \$18,155,176     |
| Livermore (U)             | 12/21/18 | \$136,600       | \$136,600          | (\$1.76)  | \$1.76  | \$2.13    | (\$2.13)  | \$0.00     | \$0              |
| Londonderry               | 10/11/18 | \$3,185,638,452 | \$3,940,549,856    | \$4.99    | \$1.00  | \$2.25    | \$13.56   | \$21.80    | \$83,727,737     |
| Loudon                    | 11/15/18 | \$545,379,657   | \$568,730,257      | \$4.59    | \$2.90  | \$2.24    | \$12.33   | \$22.06    | \$12,271,056     |
| Low & Burbank's Grant (U) | 12/18/18 | \$1             | \$1                | \$0.00    | \$0.00  | \$0.00    | \$0.00    | \$0.00     | \$0              |
| Lyman                     | 10/31/18 | \$57,974,533    | \$59,413,833       | \$6.01    | \$1.96  | \$2.19    | \$12.48   | \$22.64    | \$1,325,877      |
| Lyme                      | 10/25/18 | \$343,251,800   | \$349,836,900      | \$7.12    | \$1.94  | \$2.32    | \$15.81   | \$27.19    | \$9,456,288      |
| Lyndeborough              | 10/22/18 | \$165,129,204   | \$167,168,504      | \$9.02    | \$1.30  | \$2.26    | \$15.63   | \$28.21    | \$4,676,815      |
| Madbury                   | 10/16/18 | \$223,932,602   | \$239,452,002      | \$4.81    | \$2.75  | \$2.23    | \$20.19   | \$29.98    | \$7,109,913      |
| Madison                   | 10/17/18 | \$469,495,667   | \$481,690,867      | \$4.38    | \$1.26  | \$2.33    | \$10.96   | \$18.93    | \$9,574,955      |
| Manchester                | 11/06/18 | \$8,798,588,967 | \$9,056,948,367    | \$11.02   | \$1.28  | \$2.29    | \$9.09    | \$23.68    | \$212,713,358    |
| Marlborough               | 10/30/18 | \$171,816,502   | \$175,140,122      | \$5.43    | \$3.89  | \$2.19    | \$21.66   | \$33.17    | \$5,744,119      |
| Marlow                    | 11/14/18 | \$62,984,005    | \$64,398,935       | \$7.26    | \$3.84  | \$2.13    | \$12.20   | \$25.43    | \$1,622,451      |
| Martin's Location (U)     | 12/18/18 | \$1             | \$146,480          | (\$2.41)  | \$2.41  | \$0.00    | \$0.00    | \$0.00     | \$0              |
| Mason                     | 10/18/18 | \$152,314,496   | \$154,861,896      | \$8.21    | \$1.30  | \$2.26    | \$13.41   | \$25.18    | \$3,858,165      |
| Meredith                  | 11/08/18 | \$1,927,050,489 | \$1,936,858,689    | \$5.00    | \$1.39  | \$2.21    | \$7.02    | \$15.62    | \$30,007,060     |
| Merrimack                 | 10/16/18 | \$3,285,252,786 | \$3,419,436,486    | \$5.10    | \$1.21  | \$2.15    | \$15.66   | \$24.12    | \$81,593,986     |
| Middleton                 | 11/28/18 | \$177,716,572   | \$183,568,972      | \$9.32    | \$2.53  | \$1.99    | \$14.15   | \$27.99    | \$5,134,680      |
| Milan                     | 10/09/18 | \$103,873,545   | \$127,090,445      | \$4.98    | \$4.54  | \$2.20    | \$12.22   | \$23.94    | \$2,980,668      |
| Milford                   | 10/15/18 | \$1,359,020,440 | \$1,384,058,040    | \$6.38    | \$1.25  | \$2.23    | \$19.37   | \$29.23    | \$40,225,783     |
| Millsfield (U)            | 12/14/18 | \$8,743,727     | \$8,792,697        | (\$48.60) | \$54.60 | \$2.37    | (\$1.51)  | \$6.86     | \$60,202         |
| Milton                    | 11/06/18 | \$407,343,036   | \$413,481,436      | \$7.26    | \$2.76  | \$2.04    | \$13.42   | \$25.48    | \$10,376,185     |



## Completed Public Tax Rates 2018

| Municipality        | Date     | Valuation       | Valuation w/ Utils | Municipal | County | State Ed. | Local Ed. | Total Rate | Total Commitment |
|---------------------|----------|-----------------|--------------------|-----------|--------|-----------|-----------|------------|------------------|
| Monroe              | 11/19/18 | \$82,107,422    | \$437,386,122      | \$1.35    | \$1.21 | \$2.07    | \$6.06    | \$10.69    | \$3,932,830      |
| Mont Vernon         | 11/02/18 | \$257,922,514   | \$259,828,064      | \$5.00    | \$1.23 | \$2.23    | \$21.96   | \$30.42    | \$7,853,720      |
| Moultonborough      | 10/22/18 | \$3,051,745,495 | \$3,092,563,484    | \$2.44    | \$1.23 | \$2.10    | \$1.95    | \$7.72     | \$23,597,618     |
| Nashua              | 10/23/18 | \$9,875,551,891 | \$10,272,467,579   | \$8.31    | \$1.17 | \$2.06    | \$9.67    | \$21.21    | \$215,539,721    |
| Nelson              | 10/23/18 | \$119,897,971   | \$122,514,071      | \$5.08    | \$3.79 | \$2.10    | \$7.29    | \$18.26    | \$2,225,409      |
| New Boston          | 10/19/18 | \$645,863,447   | \$659,751,647      | \$5.23    | \$1.17 | \$2.10    | \$15.37   | \$23.87    | \$15,566,106     |
| New Castle          | 11/07/18 | \$726,735,392   | \$728,496,192      | \$2.06    | \$0.94 | \$2.21    | \$0.79    | \$6.00     | \$4,339,585      |
| New Durham          | 11/16/18 | \$404,820,240   | \$408,353,440      | \$5.46    | \$2.78 | \$2.36    | \$12.75   | \$23.35    | \$9,520,514      |
| New Hampton         | 12/19/18 | \$296,647,953   | \$330,206,053      | \$5.90    | \$1.31 | \$1.99    | \$8.67    | \$17.87    | \$5,769,360      |
| New Ipswich         | 10/18/18 | \$378,253,392   | \$391,116,192      | \$5.50    | \$1.22 | \$2.28    | \$19.00   | \$28.00    | \$10,799,852     |
| New London          | 10/24/18 | \$1,137,573,800 | \$1,148,627,600    | \$4.34    | \$2.77 | \$2.25    | \$6.35    | \$15.71    | \$18,303,443     |
| Newbury             | 10/05/18 | \$737,170,249   | \$742,087,149      | \$3.81    | \$2.70 | \$2.14    | \$6.85    | \$15.50    | \$11,438,454     |
| Newfields           | 11/09/18 | \$295,205,238   | \$296,757,266      | \$3.59    | \$0.92 | \$1.91    | \$13.43   | \$19.85    | \$5,855,168      |
| Newington           | 11/28/18 | \$539,184,690   | \$1,020,333,590    | \$5.05    | \$1.03 | \$2.41    | \$0.78    | \$9.27     | \$8,269,124      |
| Newmarket           | 10/26/18 | \$757,360,492   | \$762,122,692      | \$6.39    | \$1.16 | \$2.46    | \$19.23   | \$29.24    | \$22,115,752     |
| Newport             | 11/30/18 | \$415,106,816   | \$435,103,216      | \$11.79   | \$2.89 | \$2.16    | \$13.56   | \$30.40    | \$13,066,646     |
| Newton              | 10/31/18 | \$495,921,411   | \$509,528,311      | \$3.91    | \$1.04 | \$2.27    | \$18.36   | \$25.58    | \$12,898,447     |
| North Hampton       | 11/13/18 | \$1,173,764,750 | \$1,187,642,950    | \$4.80    | \$0.97 | \$2.20    | \$8.27    | \$16.24    | \$19,113,161     |
| Northfield          | 10/24/18 | \$324,976,169   | \$342,194,869      | \$6.34    | \$2.72 | \$2.03    | \$11.37   | \$22.46    | \$8,316,531      |
| Northumberland      | 11/16/18 | \$81,326,599    | \$123,720,699      | \$13.35   | \$4.22 | \$2.28    | \$14.19   | \$34.04    | \$4,189,736      |
| Northwood           | 11/07/18 | \$469,147,780   | \$475,845,080      | \$5.56    | \$1.06 | \$2.27    | \$16.79   | \$25.68    | \$12,143,264     |
| Nottingham          | 10/23/18 | \$603,654,454   | \$618,405,254      | \$4.23    | \$1.02 | \$2.22    | \$15.17   | \$22.64    | \$13,822,148     |
| Odell (U)           | 12/14/18 | \$2,239,344     | \$2,239,344        | \$0.69    | \$6.66 | \$2.80    | (\$2.80)  | \$7.35     | \$16,459         |
| Orange              | 10/24/18 | \$31,439,641    | \$32,358,741       | \$3.80    | \$1.86 | \$2.16    | \$18.05   | \$25.87    | \$833,535        |
| Orford              | 11/20/18 | \$134,810,928   | \$136,919,128      | \$6.56    | \$1.94 | \$2.26    | \$17.08   | \$27.84    | \$3,772,864      |
| Ossipee             | 11/08/18 | \$640,401,556   | \$652,691,556      | \$6.18    | \$1.29 | \$2.27    | \$11.06   | \$20.80    | \$14,700,012     |
| Pelham              | 10/25/18 | \$1,714,232,884 | \$1,769,633,584    | \$6.58    | \$1.17 | \$2.09    | \$11.62   | \$21.46    | \$37,583,799     |
| Pembroke            | 10/05/18 | \$633,307,536   | \$663,715,336      | \$6.75    | \$2.80 | \$2.23    | \$14.46   | \$26.24    | \$17,196,582     |
| Penacook            | 11/02/18 | \$0             | \$0                | \$9.90    | \$2.75 | \$2.02    | \$18.93   | \$33.60    | \$0              |
| Peterborough        | 11/29/18 | \$689,704,836   | \$702,314,036      | \$10.62   | \$1.16 | \$2.12    | \$16.19   | \$30.09    | \$20,992,397     |
| Piermont            | 10/23/18 | \$94,992,934    | \$97,228,634       | \$7.19    | \$1.93 | \$2.13    | \$12.71   | \$23.96    | \$2,307,436      |
| Pinkham's Grant (U) | 12/19/18 | \$2,790,430     | \$2,950,770        | (\$0.62)  | \$9.62 | \$5.15    | (\$4.87)  | \$9.28     | \$26,558         |



## Completed Public Tax Rates 2018

| Municipality             | Date     | Valuation       | Valuation w/ Utils | Municipal | County | State Ed. | Local Ed. | Total Rate | Total Commitment |
|--------------------------|----------|-----------------|--------------------|-----------|--------|-----------|-----------|------------|------------------|
| Pittsburg                | 10/16/18 | \$273,014,858   | \$285,717,858      | \$2.85    | \$4.87 | \$2.15    | \$5.31    | \$15.18    | \$4,296,886      |
| Pittsfield               | 10/17/18 | \$250,232,493   | \$264,468,893      | \$9.60    | \$2.82 | \$2.12    | \$18.81   | \$33.35    | \$8,718,456      |
| Plainfield               | 10/24/18 | \$292,960,910   | \$300,586,910      | \$5.56    | \$2.58 | \$2.03    | \$16.73   | \$26.90    | \$8,011,142      |
| Plaistow                 | 10/31/18 | \$975,008,482   | \$1,003,587,182    | \$6.33    | \$1.07 | \$2.26    | \$14.93   | \$24.59    | \$24,441,121     |
| Plymouth                 | 11/05/18 | \$454,093,456   | \$482,702,156      | \$9.98    | \$1.73 | \$2.23    | \$11.36   | \$25.30    | \$12,074,317     |
| Portsmouth               | 11/16/18 | \$5,379,653,767 | \$5,567,674,277    | \$7.68    | \$0.99 | \$2.21    | \$4.96    | \$15.84    | \$87,270,602     |
| Randolph                 | 10/17/18 | \$65,788,414    | \$70,386,514       | \$4.96    | \$4.48 | \$2.18    | \$2.89    | \$14.51    | \$1,006,785      |
| Raymond                  | 10/17/18 | \$908,603,345   | \$933,841,145      | \$6.58    | \$1.03 | \$2.24    | \$16.50   | \$26.35    | \$24,245,581     |
| Richmond                 | 12/07/18 | \$96,218,222    | \$100,599,352      | \$5.78    | \$3.65 | \$2.15    | \$16.19   | \$27.77    | \$2,767,025      |
| Rindge                   | 10/15/18 | \$524,266,357   | \$533,730,975      | \$4.40    | \$4.48 | \$2.25    | \$16.37   | \$27.50    | \$14,497,806     |
| Rochester                | 11/21/18 | \$2,221,645,877 | \$2,313,889,277    | \$9.12    | \$2.76 | \$2.25    | \$13.39   | \$27.52    | \$62,802,309     |
| Rollinsford              | 11/05/18 | \$276,798,173   | \$280,621,473      | \$3.64    | \$2.57 | \$2.13    | \$15.80   | \$24.14    | \$6,705,258      |
| Roxbury                  | 11/30/18 | \$22,153,510    | \$22,946,810       | \$3.38    | \$4.46 | \$2.44    | \$14.72   | \$25.00    | \$570,335        |
| Rumney                   | 11/06/18 | \$161,918,813   | \$177,286,913      | \$4.71    | \$1.70 | \$2.26    | \$15.55   | \$24.22    | \$4,209,487      |
| Rye                      | 11/16/18 | \$2,136,328,500 | \$2,143,217,100    | \$3.01    | \$1.01 | \$2.21    | \$3.88    | \$10.11    | \$22,359,092     |
| Salem                    | 10/10/18 | \$4,403,238,701 | \$4,490,128,901    | \$6.78    | \$1.03 | \$2.31    | \$11.49   | \$21.61    | \$96,184,969     |
| Salisbury                | 10/17/18 | \$136,637,621   | \$148,524,421      | \$3.97    | \$2.61 | \$2.10    | \$14.58   | \$23.26    | \$3,383,316      |
| Sanbornton               | 11/29/18 | \$520,412,338   | \$528,907,938      | \$7.46    | \$1.12 | \$1.91    | \$8.83    | \$19.32    | \$10,097,225     |
| Sandown                  | 10/31/18 | \$649,884,100   | \$656,919,500      | \$4.26    | \$1.00 | \$2.12    | \$19.16   | \$26.54    | \$17,266,229     |
| Sandwich                 | 10/23/18 | \$392,920,244   | \$400,553,744      | \$5.07    | \$1.34 | \$2.23    | \$5.96    | \$14.60    | \$5,767,396      |
| Sargent's Purchase (U)   | 12/28/18 | \$1,888,530     | \$1,888,530        | (\$6.41)  | \$6.41 | \$2.67    | (\$2.67)  | \$0.00     | \$0              |
| Seabrook                 | 11/16/18 | \$1,661,390,750 | \$2,696,931,950    | \$7.00    | \$0.90 | \$2.13    | \$6.22    | \$16.25    | \$41,362,442     |
| Second College Grant (U) | 12/28/18 | \$1,329,376     | \$1,329,376        | (\$5.40)  | \$5.40 | \$2.22    | (\$2.22)  | \$0.00     | \$0              |
| Sharon                   | 10/31/18 | \$50,501,894    | \$51,305,694       | \$4.12    | \$1.14 | \$2.15    | \$13.95   | \$21.36    | \$1,089,360      |
| Shelburne                | 10/12/18 | \$50,715,993    | \$78,333,593       | \$4.43    | \$4.09 | \$2.16    | \$4.65    | \$15.33    | \$1,137,500      |
| Somersworth              | 10/04/18 | \$839,175,674   | \$854,963,274      | \$10.62   | \$2.94 | \$2.26    | \$17.59   | \$33.41    | \$28,287,243     |
| South Hampton            | 11/09/18 | \$162,755,339   | \$166,892,639      | \$3.61    | \$0.84 | \$1.98    | \$10.24   | \$16.67    | \$2,758,569      |
| Springfield              | 11/02/18 | \$196,081,192   | \$204,289,492      | \$3.96    | \$2.86 | \$2.20    | \$13.63   | \$22.65    | \$4,596,295      |
| Stark                    | 10/11/18 | \$53,664,509    | \$72,444,576       | \$4.12    | \$4.60 | \$2.18    | \$7.06    | \$17.96    | \$1,252,715      |
| Stewartstown             | 10/30/18 | \$86,862,375    | \$109,098,575      | \$3.97    | \$4.49 | \$1.80    | \$12.25   | \$22.51    | \$2,400,134      |
| Stoddard                 | 10/15/18 | \$252,529,430   | \$257,620,930      | \$2.73    | \$4.01 | \$2.12    | \$7.13    | \$15.99    | \$4,120,044      |
| Strafford                | 10/22/18 | \$475,113,100   | \$479,262,200      | \$3.28    | \$2.85 | \$2.30    | \$15.20   | \$23.63    | \$11,274,722     |



## Completed Public Tax Rates 2018

| Municipality              | Date     | Valuation       | Valuation w/ Utils | Municipal | County | State Ed. | Local Ed. | Total Rate | Total Commitment |
|---------------------------|----------|-----------------|--------------------|-----------|--------|-----------|-----------|------------|------------------|
| Stratford                 | 10/16/18 | \$41,965,215    | \$78,945,515       | \$5.33    | \$3.51 | \$2.11    | \$12.06   | \$23.01    | \$1,731,759      |
| Stratham                  | 10/31/18 | \$1,252,304,604 | \$1,276,160,504    | \$3.95    | \$1.05 | \$2.25    | \$13.75   | \$21.00    | \$26,534,195     |
| Success (U)               | 12/14/18 | \$12,064,691    | \$12,086,821       | \$5.38    | \$6.28 | \$2.63    | (\$2.62)  | \$11.67    | \$140,995        |
| Sugar Hill                | 10/18/18 | \$144,808,977   | \$148,661,677      | \$9.02    | \$1.72 | \$2.10    | \$7.83    | \$20.67    | \$3,048,846      |
| Sullivan                  | 10/09/18 | \$50,594,195    | \$52,279,795       | \$10.88   | \$3.80 | \$2.21    | \$16.80   | \$33.69    | \$1,747,731      |
| Sunapee                   | 10/17/18 | \$1,218,951,391 | \$1,229,041,113    | \$3.49    | \$2.95 | \$2.25    | \$6.88    | \$15.57    | \$19,028,968     |
| Surry                     | 10/04/18 | \$77,919,278    | \$80,767,178       | \$2.45    | \$3.97 | \$2.22    | \$13.59   | \$22.23    | \$1,768,333      |
| Sutton                    | 10/23/18 | \$254,518,425   | \$258,340,245      | \$7.48    | \$3.27 | \$2.38    | \$14.91   | \$28.04    | \$7,164,765      |
| Swanzey                   | 11/30/18 | \$527,433,556   | \$551,826,156      | \$6.14    | \$4.18 | \$2.29    | \$17.08   | \$29.69    | \$16,270,100     |
| Tamworth                  | 12/03/18 | \$332,616,619   | \$349,020,385      | \$4.59    | \$1.29 | \$2.16    | \$15.02   | \$23.06    | \$7,927,978      |
| Temple                    | 11/09/18 | \$138,597,347   | \$141,487,747      | \$5.91    | \$1.24 | \$2.21    | \$16.36   | \$25.72    | \$3,624,278      |
| Thom. & Mes. Purchase (U) | 12/14/18 | \$5,362,170     | \$5,362,930        | (\$1.72)  | \$6.28 | \$2.63    | (\$2.62)  | \$4.57     | \$24,507         |
| Thornton                  | 10/11/18 | \$364,650,942   | \$371,970,642      | \$4.48    | \$1.78 | \$2.18    | \$12.04   | \$20.48    | \$7,858,312      |
| Tilton                    | 10/26/18 | \$485,624,845   | \$512,933,445      | \$7.44    | \$1.41 | \$2.26    | \$11.22   | \$22.33    | \$12,580,628     |
| Troy                      | 11/30/18 | \$115,659,453   | \$130,151,653      | \$9.35    | \$3.91 | \$2.00    | \$19.52   | \$34.78    | \$4,462,340      |
| Tuftonboro                | 10/29/18 | \$970,672,254   | \$985,714,954      | \$2.95    | \$1.33 | \$2.25    | \$4.65    | \$11.18    | \$10,911,290     |
| Unity                     | 11/07/18 | \$123,734,184   | \$126,770,084      | \$9.35    | \$2.79 | \$2.02    | \$15.78   | \$29.94    | \$3,735,164      |
| Wakefield                 | 10/17/18 | \$1,100,079,865 | \$1,116,967,565    | \$3.08    | \$1.11 | \$1.96    | \$5.11    | \$11.26    | \$12,339,205     |
| Walpole                   | 11/16/18 | \$416,325,078   | \$447,834,078      | \$5.96    | \$3.84 | \$2.04    | \$13.18   | \$25.02    | \$11,685,594     |
| Warner                    | 10/18/18 | \$277,787,735   | \$285,369,475      | \$9.34    | \$2.63 | \$2.08    | \$14.57   | \$28.62    | \$8,184,086      |
| Warren                    | 10/25/18 | \$67,246,289    | \$83,770,989       | \$4.94    | \$1.50 | \$2.01    | \$14.66   | \$23.11    | \$1,878,533      |
| Washington                | 11/21/18 | \$237,077,920   | \$241,278,020      | \$6.64    | \$2.80 | \$1.97    | \$8.12    | \$19.53    | \$4,706,742      |
| Waterville Valley         | 10/26/18 | \$328,174,125   | \$330,335,625      | \$8.49    | \$1.79 | \$2.33    | \$1.53    | \$14.14    | \$4,658,910      |
| Weare                     | 10/16/18 | \$828,787,935   | \$865,788,735      | \$4.19    | \$1.19 | \$2.14    | \$15.51   | \$23.03    | \$19,666,433     |
| Webster                   | 10/16/18 | \$212,659,868   | \$236,646,068      | \$6.07    | \$2.44 | \$2.02    | \$11.01   | \$21.54    | \$5,183,326      |
| Wentworth                 | 10/25/18 | \$87,434,402    | \$95,859,602       | \$8.96    | \$1.75 | \$2.23    | \$11.95   | \$24.89    | \$2,354,157      |
| Wentworth Location (U)    | 12/14/18 | \$7,494,134     | \$7,589,654        | \$1.86    | \$5.96 | \$2.44    | (\$2.41)  | \$7.85     | \$59,296         |
| Westmoreland              | 10/25/18 | \$163,230,233   | \$165,461,233      | \$4.01    | \$4.02 | \$2.23    | \$15.22   | \$25.48    | \$4,194,177      |
| Whitefield                | 11/15/18 | \$185,079,654   | \$211,869,754      | \$8.32    | \$4.66 | \$2.11    | \$10.21   | \$25.30    | \$5,236,777      |
| Wilmot                    | 10/18/18 | \$175,876,431   | \$179,671,631      | \$7.42    | \$2.85 | \$2.33    | \$11.89   | \$24.49    | \$4,355,866      |
| Wilton                    | 11/13/18 | \$367,486,945   | \$372,648,345      | \$7.98    | \$1.20 | \$2.21    | \$17.37   | \$28.76    | \$10,644,310     |
| Winchester                | 11/28/18 | \$257,486,826   | \$273,581,826      | \$8.28    | \$3.80 | \$1.88    | \$20.77   | \$34.73    | \$9,368,739      |



## Completed Public Tax Rates 2018

| <b>Municipality</b> | <b>Date</b> | <b>Valuation</b> | <b>Valuation w/ Utils</b> | <b>Municipal</b> | <b>County</b> | <b>State Ed.</b> | <b>Local Ed.</b> | <b>Total Rate</b> | <b>Total Commitment</b> |
|---------------------|-------------|------------------|---------------------------|------------------|---------------|------------------|------------------|-------------------|-------------------------|
| Windham             | 10/31/18    | \$2,318,903,760  | \$2,348,438,560           | \$3.39           | \$1.08        | \$2.32           | \$16.50          | \$23.29           | \$54,390,054            |
| Windsor             | 11/21/18    | \$27,263,852     | \$28,017,752              | \$3.31           | \$1.18        | \$2.25           | \$2.83           | \$9.57            | \$261,534               |
| Wolfeboro           | 11/01/18    | \$1,977,376,243  | \$1,977,540,743           | \$5.98           | \$1.31        | \$2.26           | \$6.25           | \$15.80           | \$31,016,655            |
| Woodstock           | 11/14/18    | \$223,835,090    | \$227,915,060             | \$9.81           | \$1.98        | \$2.32           | \$7.62           | \$21.73           | \$4,891,379             |