

Answers to Key Questions about School Funding in Wentworth

March 2023

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

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

The 1998-99 school year was the last school year before the State of New Hampshire, in response to the Supreme Court’s *Claremont* rulings, increased the amount of aid it provides to pay for an “adequate” education. That year, Wentworth spent \$3,886 per elementary school student, or 67% percent of what the typical (or median) town had spent. In the school year 2021-22, Wentworth spent \$23,210 per elementary pupil, which was 116 percent of the NH Median.

Figure 1

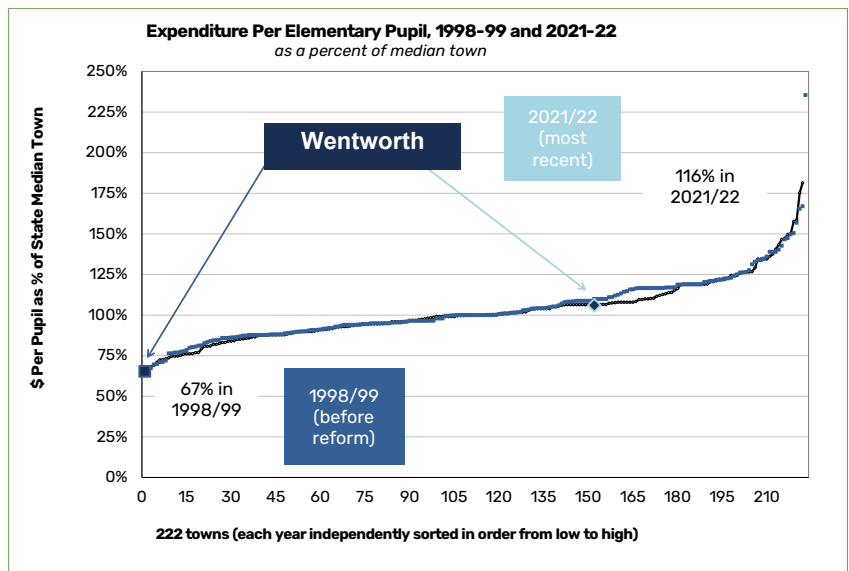
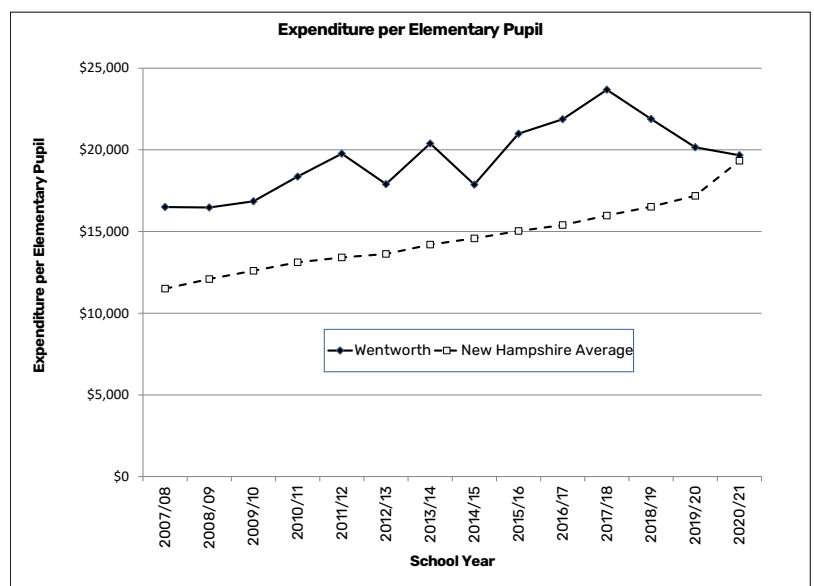


Figure 2 compares spending per elementary pupil in Wentworth and the state average for the past fifteen years. As it shows, spending in Wentworth has stayed above the state average over the last 14 years.

Figure 2



All told, New Hampshire’s public school districts spent \$3.64 billion during the 2021-22 school year. Of that amount, 40 percent was dedicated to regular classroom instruction, 21 percent to other educational programs (including special education and vocational instruction), 11 percent to administration, 9 percent to building operations, and the remainder was devoted to transportation, food services, and other purposes.

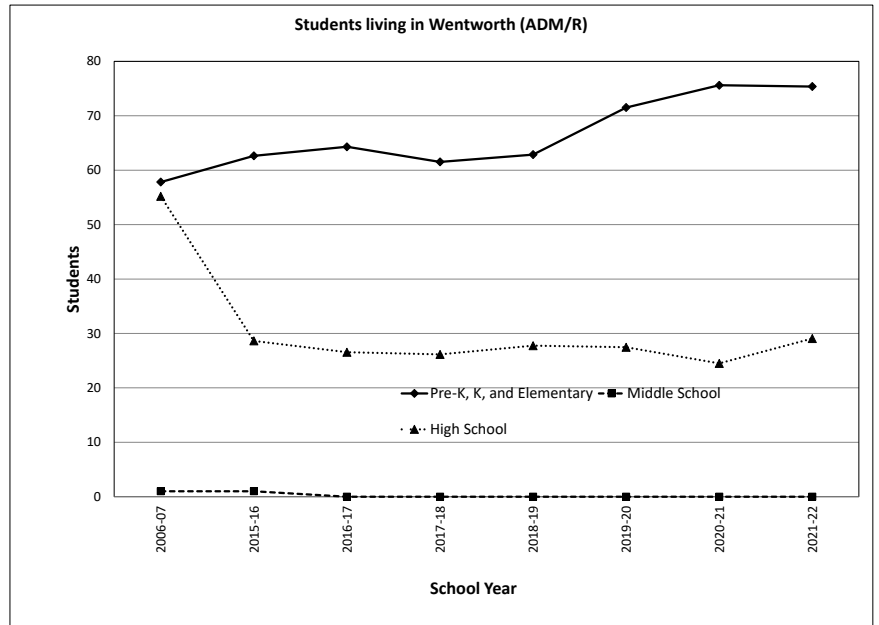
Spending by Type	Percentage	
	Wentworth	NH Average
Regular Instruction	33%	40%
Special Programs	23%	19%
Vocational Programs	0%	1%
Other Instructional Programs	1%	1%
Student Support Services	10%	8%
Instructional Support Staff	1%	3%
Administration	13%	11%
Plant Operations	6%	9%
Pupil Transportation	9%	4%
Food Services	4%	2%
Bond & Note Interest	0%	1%
Other Expenses	0%	0%
Total Expenses	100%	100%

As shown in the table, the proportion of Wentworth School District’s spending on regular instruction is lower than the state average, and spending on special education is higher than average. Wentworth spends a higher amount on pupil transportation than the state average.

How Many Students Are Enrolled in Wentworth Regional School District’s Schools?

Average Daily Membership in Residence (ADM/R) is one way in which enrollment is measured. It measures the number of public school students living in a district. Overall, in New Hampshire, ADM/R has been in slow decline in recent years, attributable to declining birth rates. In Wentworth, there has been a decrease of 8.4 percent since 2006-07. Figure 3 displays ADM/R trends at Wentworth’s elementary, middle, and high schools for the past fifteen years. During this period, the number of elementary students increased by 30.3 percent and middle school students decreased by 100 percent, and high school students decreased by 47.3 percent.

Figure 3



How Does Wentworth Pay for Public Schools?

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

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

During the 2021-22 school year, Wentworth School’s total school revenue was \$24,102 per pupil, a considerable amount more than the state average of \$21,642. Property taxes (local plus statewide) provided \$1,190,681 or 66 percent of the \$1,816,861 overall amount. Wentworth received \$5,366 state “adequacy” aid per pupil. The state average aid is \$3,905.

How Do Wentworth’s School Property Tax Rates Compare to Other Communities?

1998 was the last tax year before the state responded to the Supreme Court’s *Claremont* rulings and introduced new aid to pay for an “adequate” education. That year, Wentworth’s equalized property tax rate for its schools was \$17.53 per \$1,000 of property value. This rate was 94% of the median town. In 2021, the equalized school property tax rate in Wentworth was \$12.75 per \$1,000 of value (an \$11.22 local tax rate plus a \$1.53 state tax rate, which is retained locally).

Figure 4

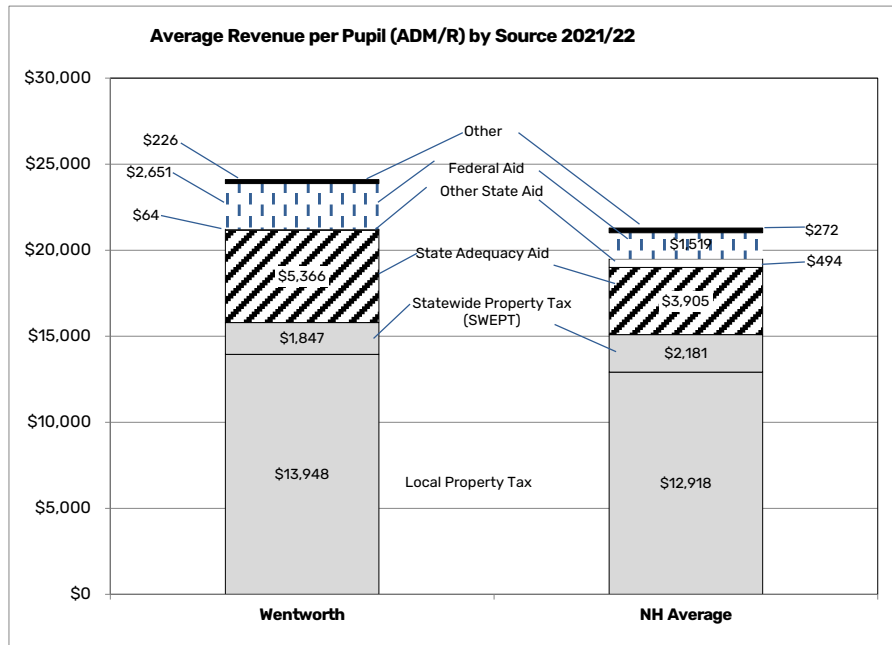
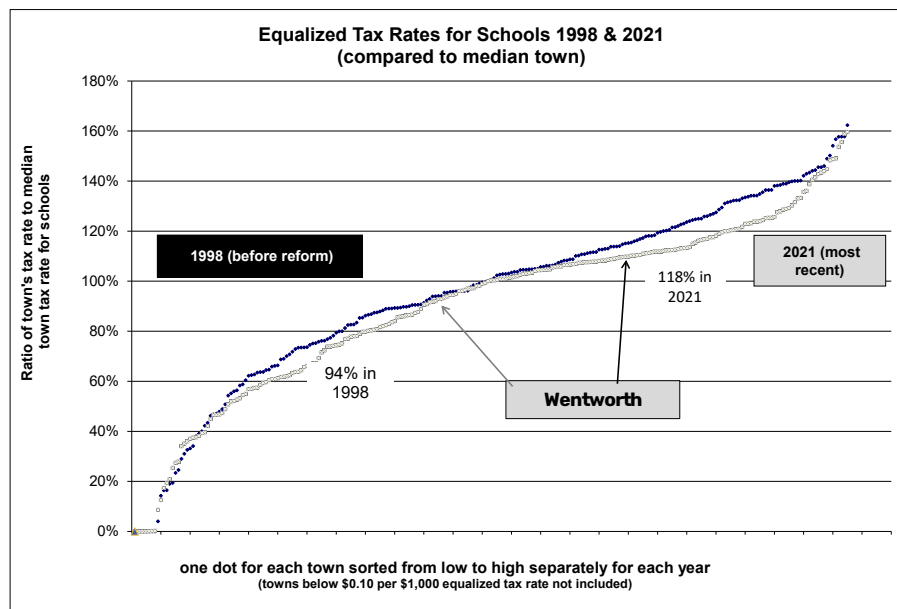


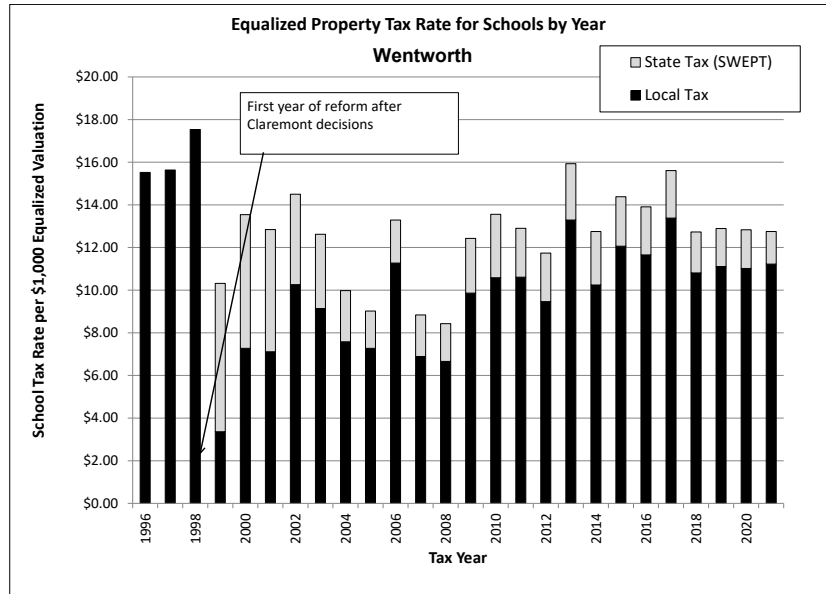
Figure 5



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

The reforms enacted in 1998 imposed the Statewide Education Property Tax (SWEPT). In 1999 its rate was \$6.96 per thousand equalized valuations in Wentworth. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for Wentworth was a sudden reduction in its equalized tax rate from \$17.53 per thousand in 1998 to \$10.32 in 1999. Since that time the total rate had steadily gone up, peaking in 2019. The 2021 equalized rate of \$12.75.

Figure 6

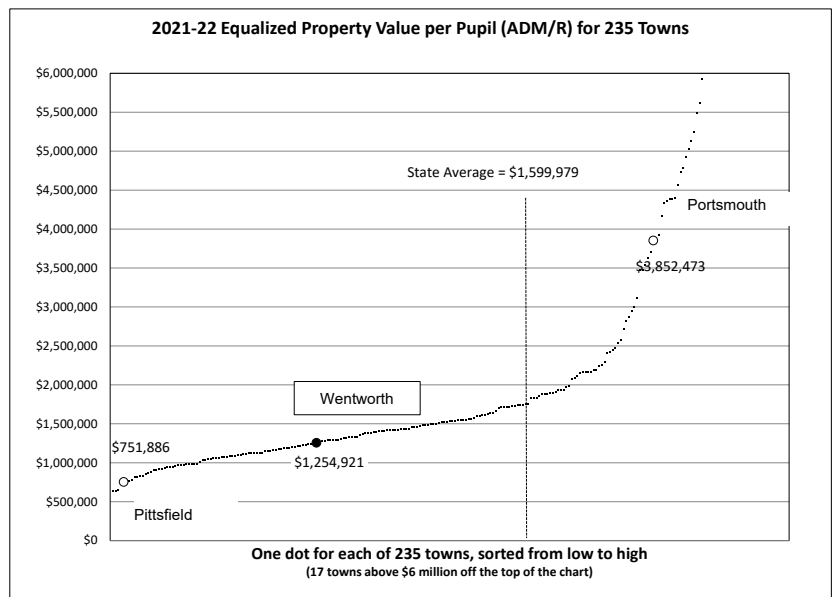


How Do Property Values in Wentworth Compare to Other Communities?

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

In 2021, Wentworth had \$131,080,124 of equalized property valuation and 104 students (as measured by average daily membership in residence or ADM-R). This means that Wentworth’s EQVP that year was \$1,254,921. The state average EQVP was \$1,599,979. Wentworth had 78.4 percent of the state average. Pittsfield is an example of one of many communities that had less property value per pupil than Wentworth.

Figure 7



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

Note: Data used in this report are taken from reports and spreadsheets of the NH Department of Education (Equalized Valuation per Pupil, Cost Per Pupil by District, Average Daily Membership Based Upon Attendance and Residence (ADM)),

Average Class Size by School, and DoE25 Extract for State Profile Data for various years). Such data are reported by New Hampshire school districts to the Department. Tax rates printed on town tax bills are not equalized and cannot be compared among towns. Using equalized data allows an apples-to-apples comparison among town tax rates and property values.