

NH SCHOOL

Funding Fairness Project

*Advocating to make
school funding more equitable
for students and taxpayers alike*

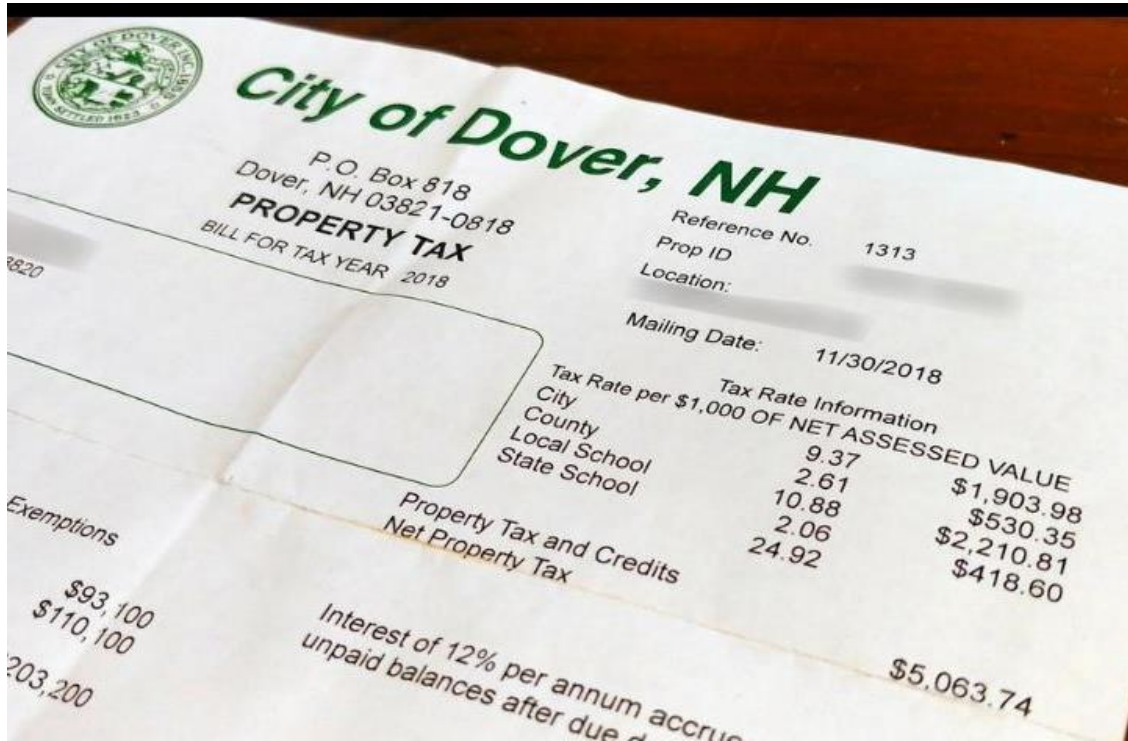
***Zack Sheehan, Executive Director
John Tobin, Board of Directors***



School Funding and Property Taxes



NH SCHOOL
Funding Fairness
Project



Local property taxpayers face greater and greater strains on their budgets.



School Funding and Property Taxes Overview

- Taxpayers and students are not treated equitably or fairly.
- The problem is getting worse.
- The current system is unconstitutional.



Agenda

School Funding and Property Taxes

New Hampshire's Constitutional Responsibilities

Role of Property Taxes in Funding &
Resulting Inequities

Enormous Gap Between State Aid &
Actual School Costs

Consequences & Implications of New
Hampshire's Current School Funding
System

Current and Future Steps

The New Hampshire Supreme Court's decisions in the Claremont case re-established two fundamental responsibilities:

1. The State of New Hampshire has a duty to pay for the cost of a constitutionally adequate education for every K-12 student.
2. The taxes that the State of New Hampshire uses to pay for this education must have a uniform rate across the state.



The Scope of an “Adequate Education”: Expansive and Future-Oriented

“Mere competence in the basics—reading, writing, and arithmetic—is insufficient in the waning days of the twentieth century to insure that this State's public school students are fully integrated into the world around them. A broad exposure to the social, economic, scientific, technological, and political realities of today's society is essential for our students to compete, contribute, and flourish in the twenty-first century.”

Claremont II, 142 N.H. at 474



Connection Between Defining and Funding an Adequate Education

“Whatever the State identifies as comprising constitutional adequacy it must pay for. None of that financial obligation can be shifted to local school districts, regardless of their relative wealth or need.”

Londonderry School District v. State of NH, 154 N.H. at 162 (2006)



The Constitutional Standard for Using Property Taxes for School Funding

“To the extent that the property tax is used in the future to fund the provision of an adequate education, the tax must be administered in a manner that is **equal in valuation and uniform in rate** throughout the State.”

Claremont II, 142 N.H. at 471



School Districts and Taxpayers Are Again Suing the State

- The “ConVal” suit, filed in 2019, argues that the State definition of “adequacy” is not sufficient and therefore downshifts the burden to local property taxpayers. Hearing concluded May 2nd.
- The “Rand” suit, filed in June 2022, argues that because the local property tax rates used to fund the bulk of the cost of public education are **not** uniform in rate, that is a violation of standard outlined in the Claremont rulings. Hearing is scheduled for October.



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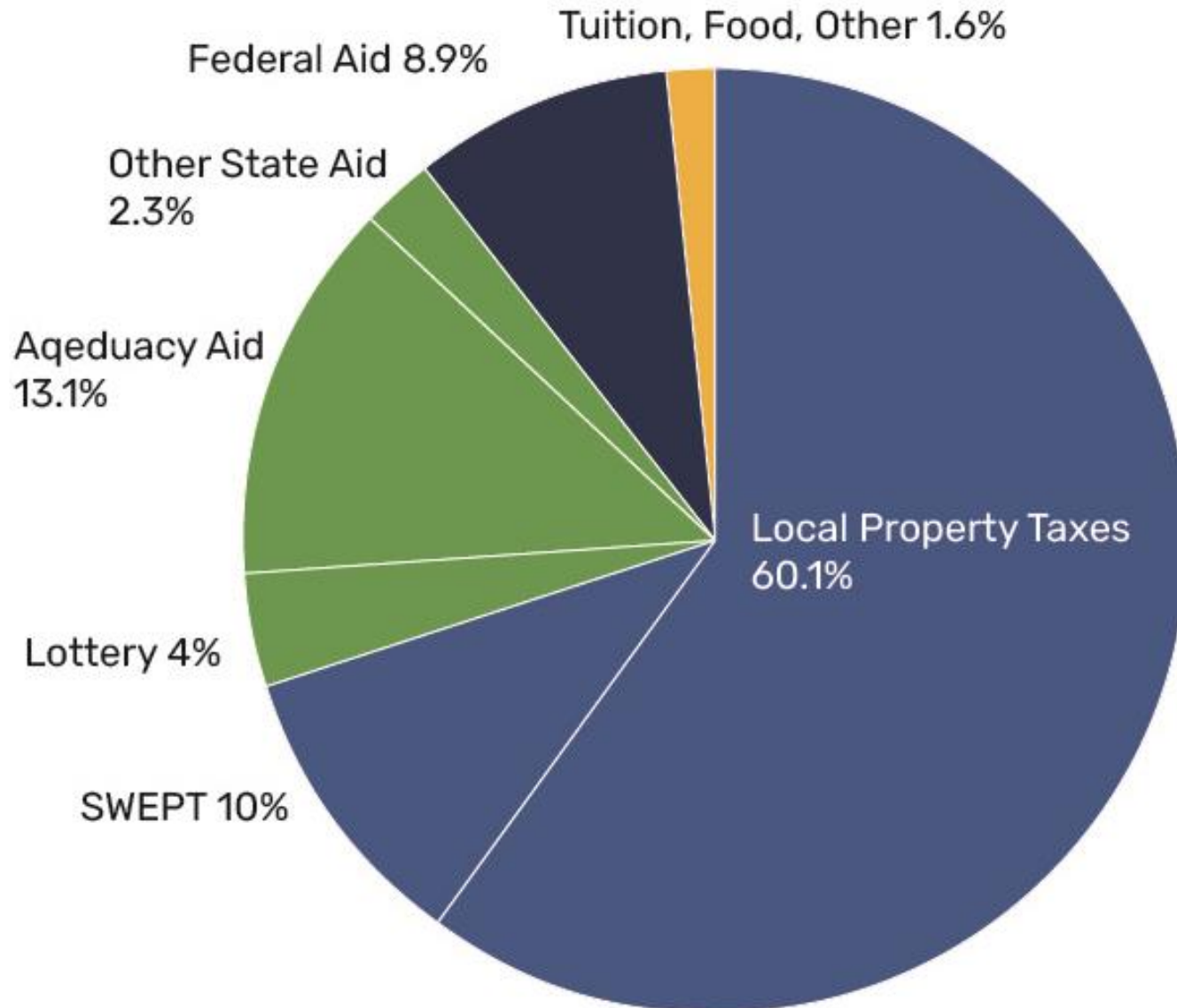
Enormous Gap Between State Aid & Actual School Costs

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Current and Future Steps

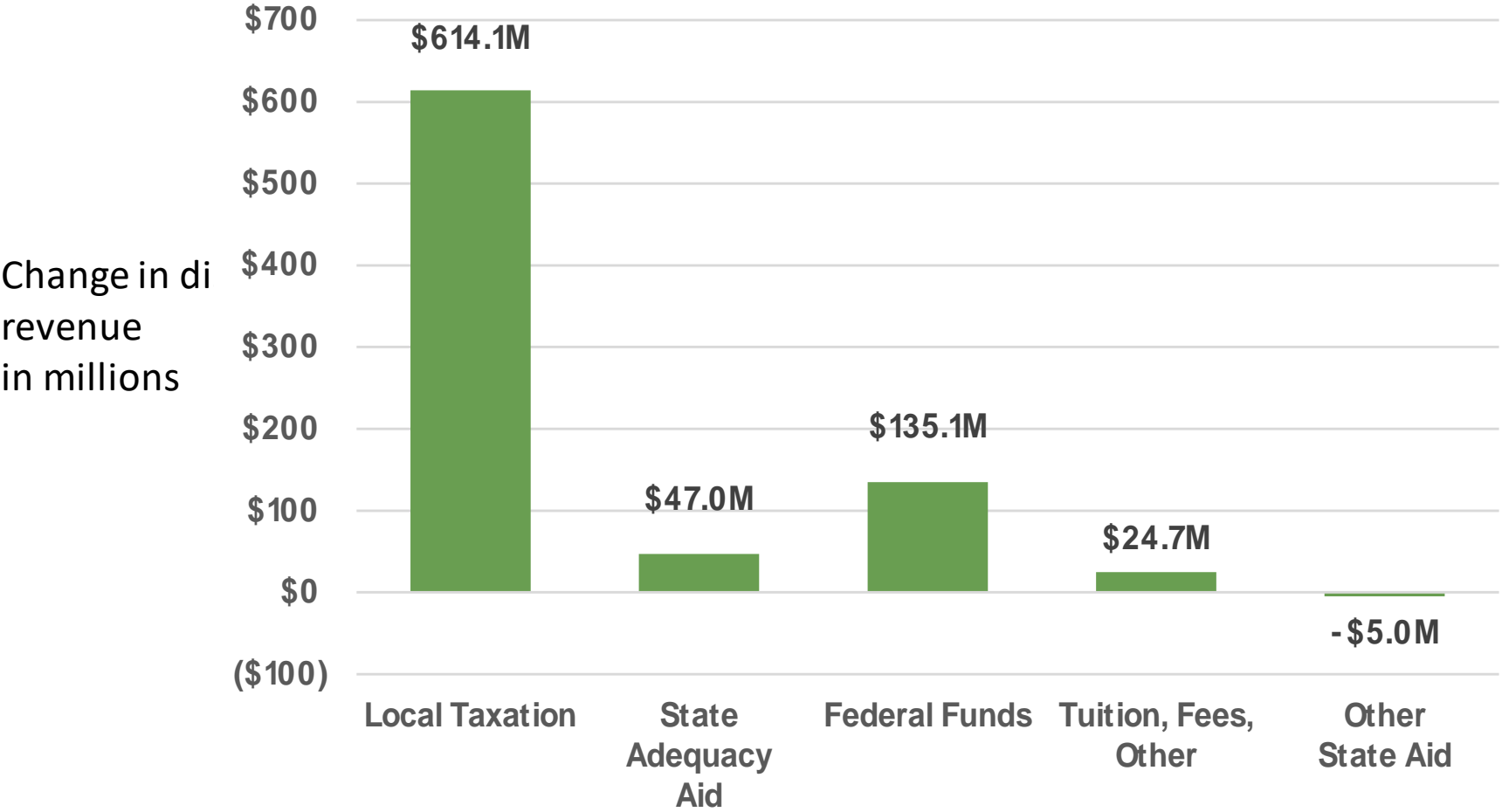
NH Relies Overwhelmingly on Local Property Taxes to Fund Public Education

2021-2022 Revenue of NH School Districts - \$3.64 billion



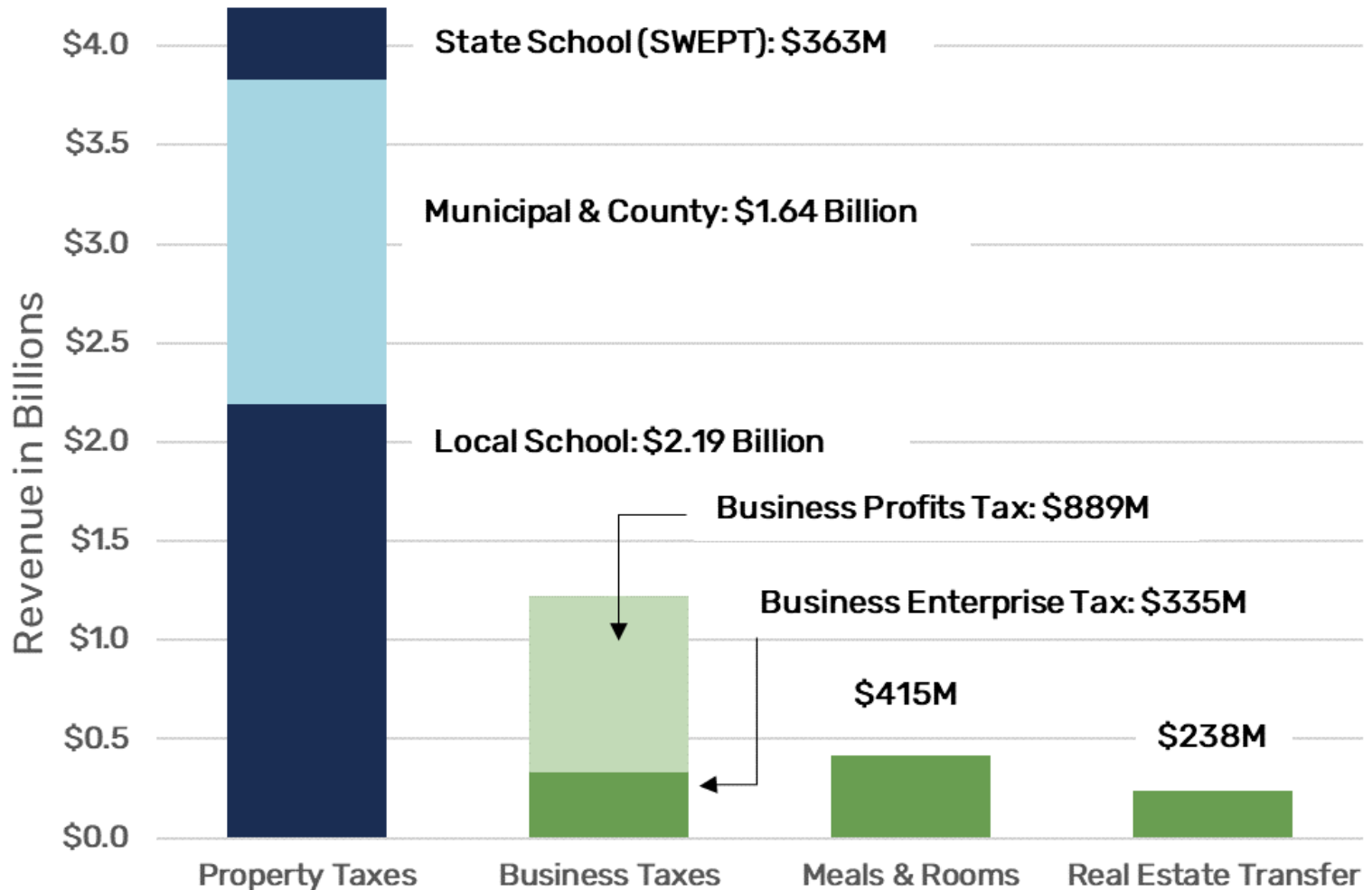
Reliance On Local Property Taxes Has Grown Over Time

Change in School District Revenue, 2012– 2022



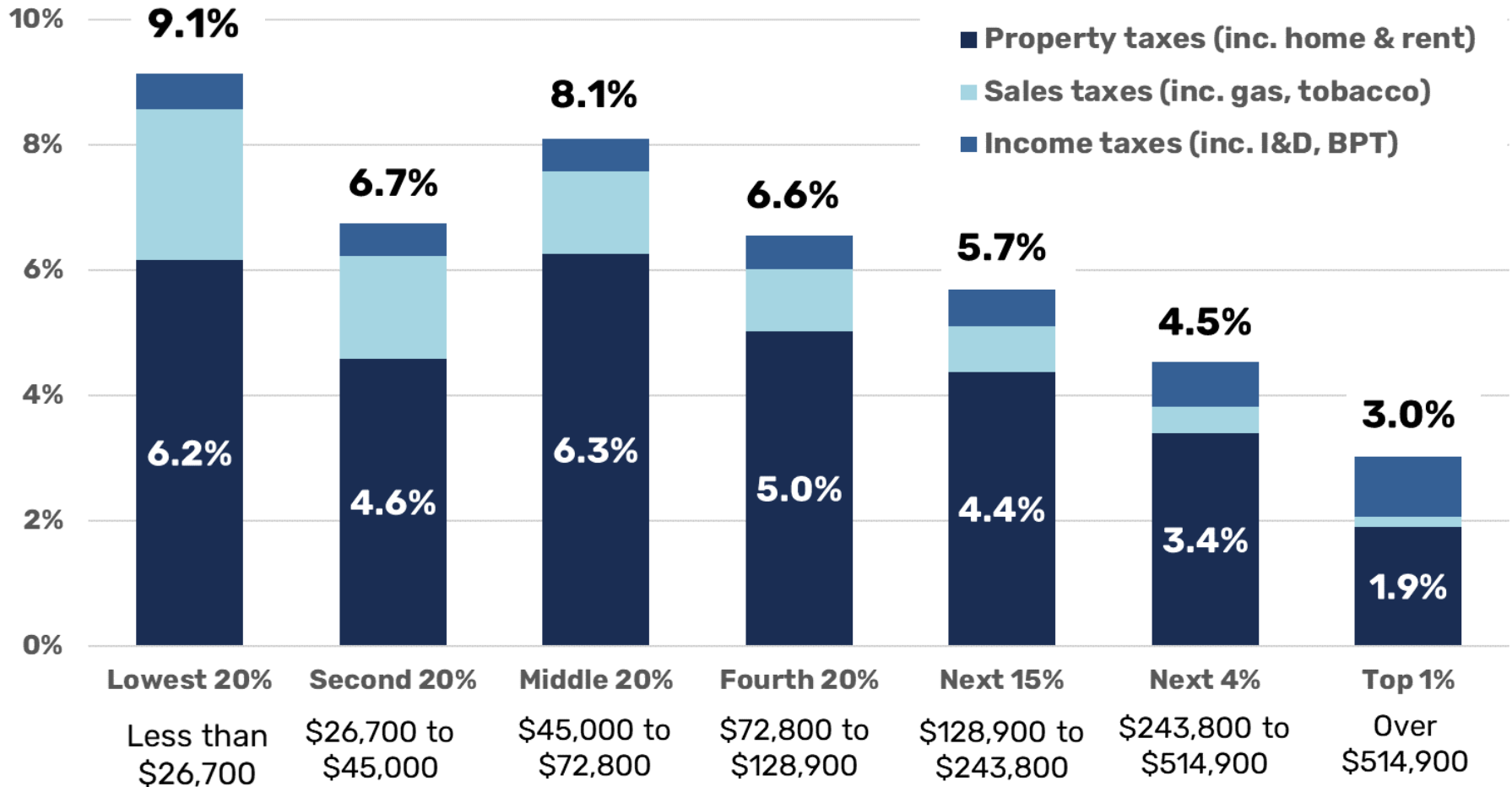
The Property Tax is the Largest Tax in NH

Tax revenue by source, 2022 (all figures in \$million)



Property Tax Reliance Adds to Regressivity of New Hampshire's Tax System

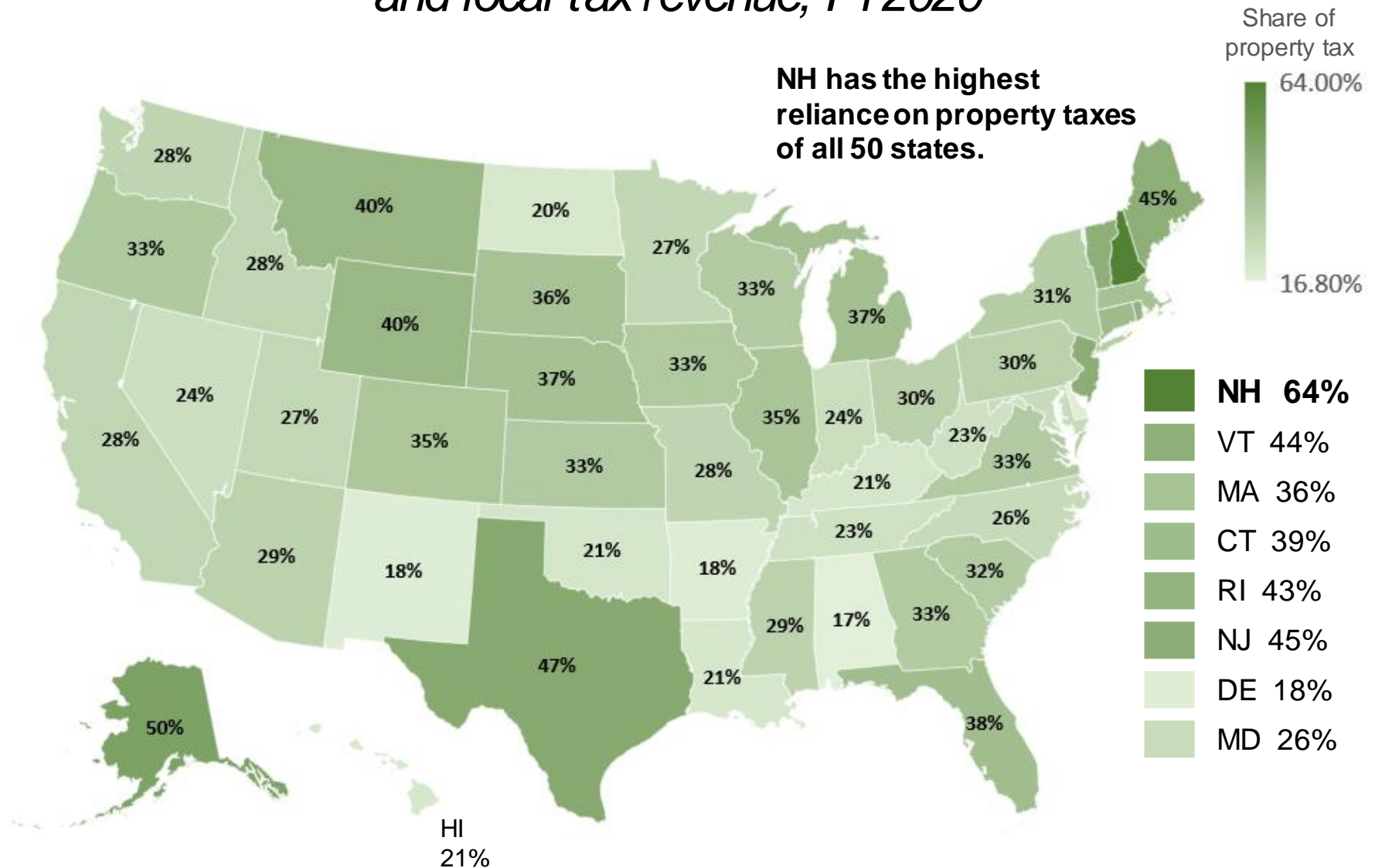
Taxes as a Share of Income, by Income Group, 2018



NH's Property Tax Reliance is the Highest in the Country

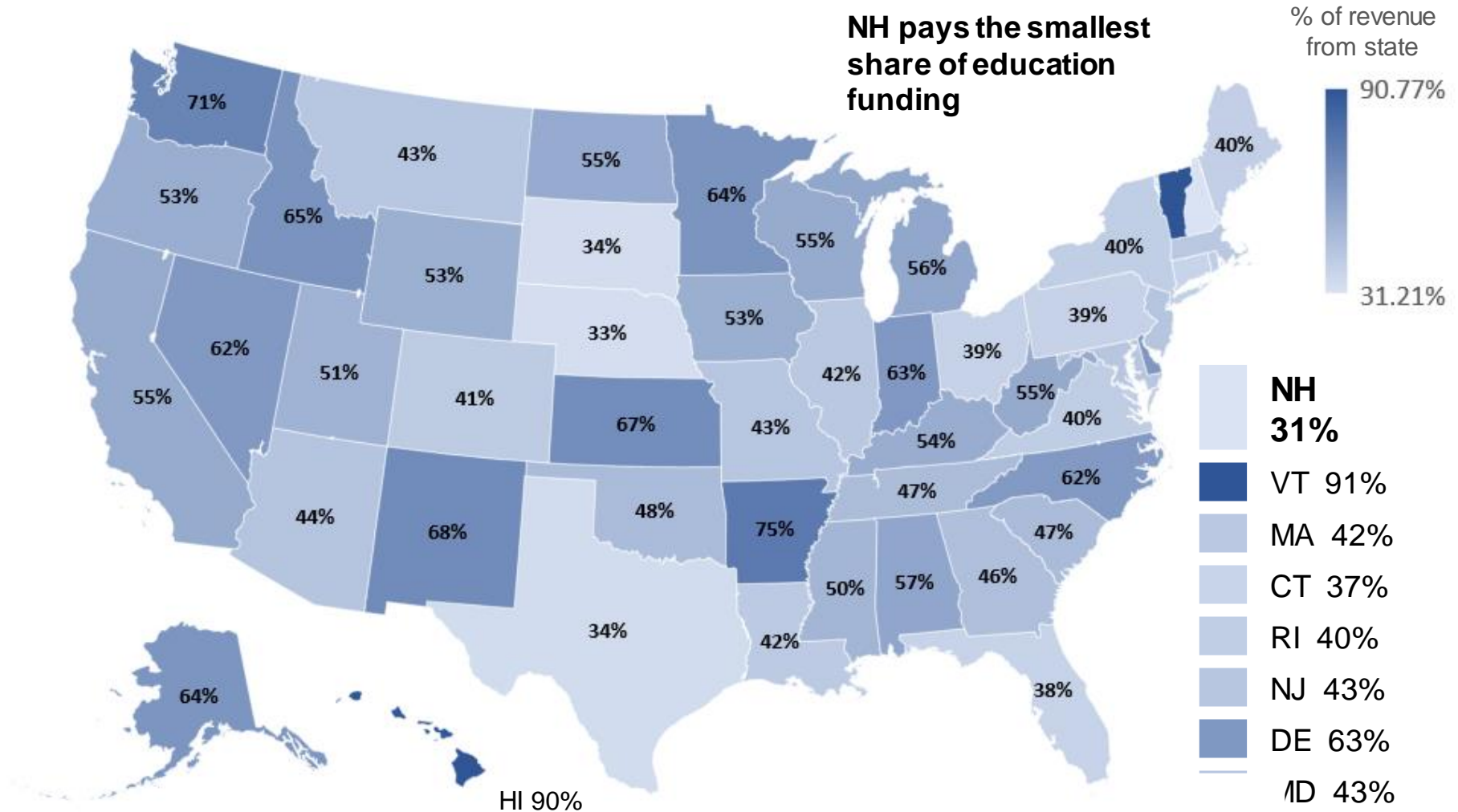
Property tax revenue as a share of the total state and local tax revenue, FY2020

NH has the highest reliance on property taxes of all 50 states.



State's Share of School Funding in New Hampshire is the Smallest in the Country

Percent of school revenue from state sources, FY 2020



Role of Property Taxes & Resulting Inequities

**The key concept for
comparing school tax rates:
Equalized value per pupil**

**How much property value
is available in a town
to be taxed to support
each student's education?**



Role of Property Taxes & Resulting Inequities

It's simple math.

Property Value	Tax Rate (Per Thousand)	Revenue Raised
\$1,000,000	\$10.00	\$10,000
\$400,000	\$10.00	\$4,000



Role of Property Taxes & Resulting Inequities

It's simple math.

Property Value	Tax Rate (Per Thousand)	Revenue Raised
\$1,000,000	\$10.00	\$10,000
\$400,000	\$25.00	\$10,000



Role of Property Taxes & Resulting Inequities

There would be no problem...

IF

The distribution of property value

AND

the distribution of students
were approximately the same.

They are not.



Role of Property Taxes & Resulting Inequities

Equalized Valuation and Tax Rates for Select NH Schools, 2021-22

Town	Pupils	Equalized Value Per Pupil	Equalized School Tax Rate	Amount Raised Per Pupil
New Hampshire	165,039	\$1,599,979	9.74	\$15,584
Portsmouth	2,120	\$3,852,473	5.58	\$21,497
Milford	2,093	\$1,051,210	14.16	\$14,885
Bow	1,469	\$1,088,414	12.72	\$13,845
Claremont	1,627	\$632,806	16.93	\$10,713
Newport	752	\$857,358	12.35	\$10,588
Brentwood	679	\$1,335,846	13.81	\$18,448
New London	346	\$4,927,438	8.92	\$43,953
Bristol	364	\$2,168,059	7.3	\$15,827

Role of Property Taxes & Resulting Inequities in this Region

Equalized Valuation and Tax Rates for Select NH Schools, 2021-22

Town	Pupils	Equalized Value Per Pupil	Equalized School Tax Rate	Amount Raised Per Pupil
Troy	289	\$656,139	10.76	\$7,060
Marlborough	252	\$911,405	15.64	\$14,254
Surry	128	\$923,056	12.94	\$11,944
Keene	2,494	\$974,422	14.21	\$13,847
Milford	2,093	\$1,051,210	14.16	\$14,885
Jaffrey	692	\$1,060,715	10.07	\$10,681
Nashua	10,599	\$1,432,964	8.58	\$12,295
New Hampshire	165,039	\$1,599,979	9.74	\$15,584
Portsmouth	2,120	\$3,852,473	5.58	\$21,497



Equalized Property Value per Pupil 2021-22

\$2,000,000

\$1,000,000

\$0

Red line is state average
\$1,599,979

Keene

Troy

Winchester

Jaffrey

Marlboro

Surry

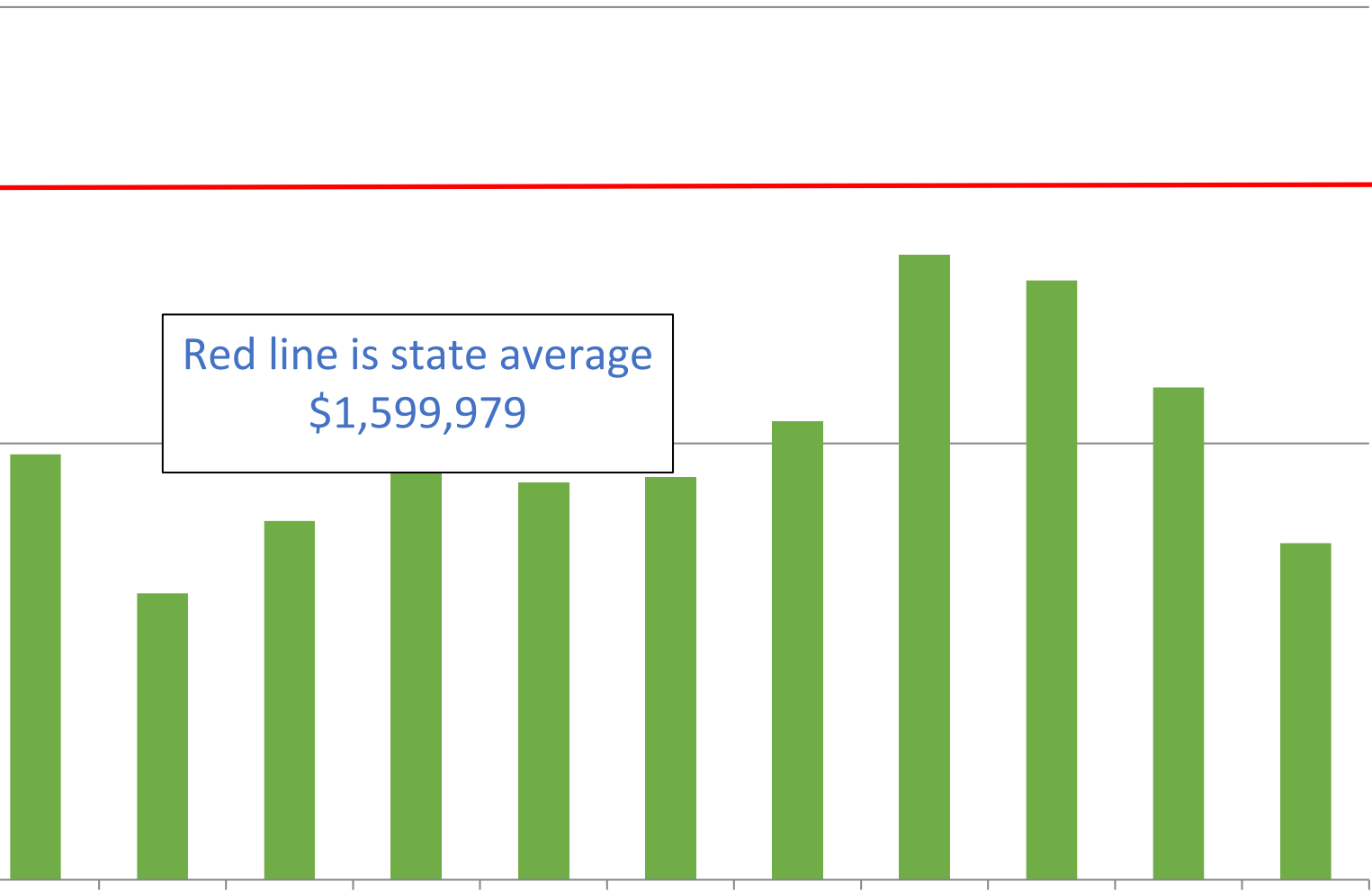
Milford

Nashua

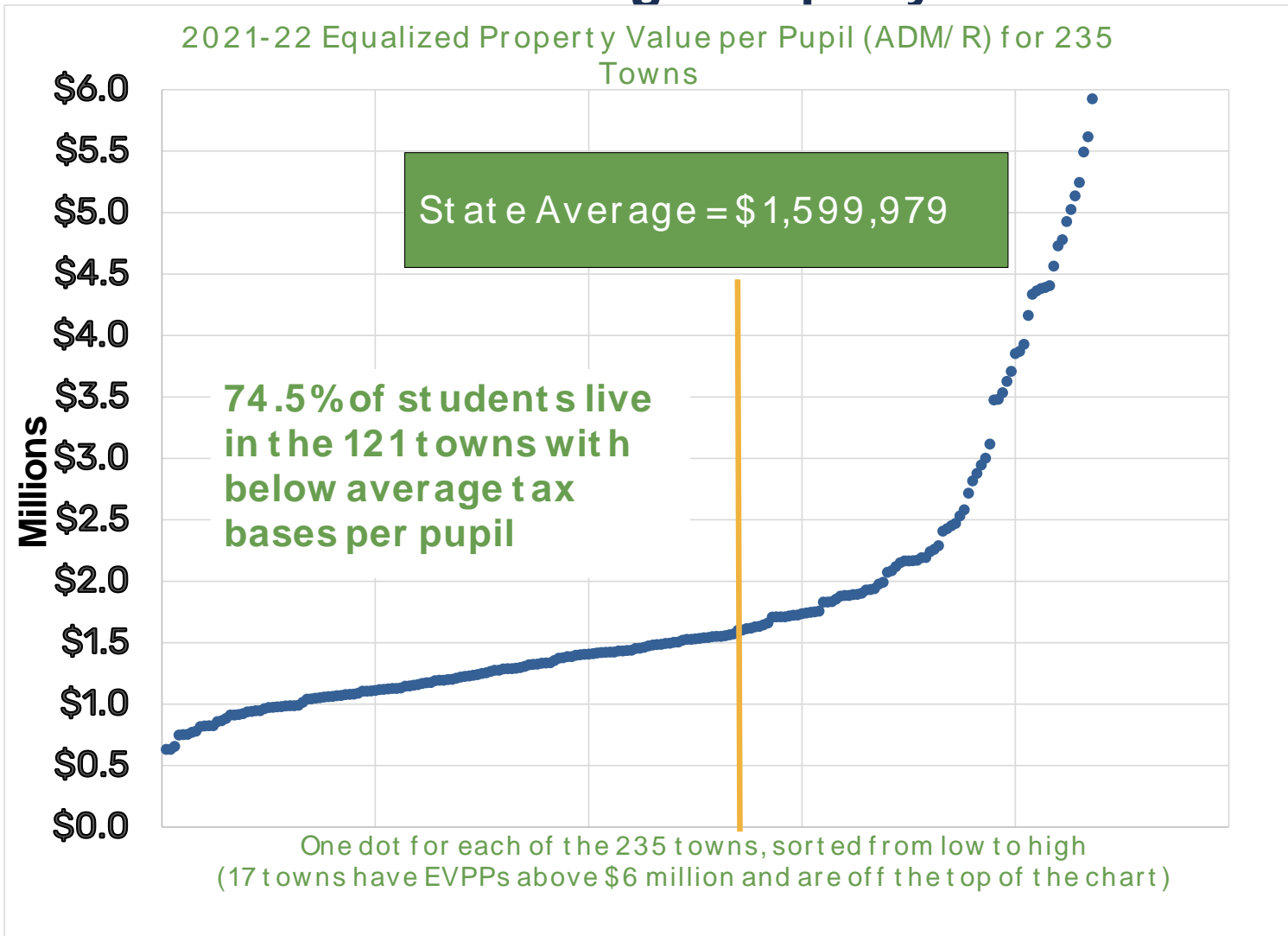
Amherst

Mont Vernon

Brookline



Most NH Children Attend School in Communities with Below Average Property Values



Which Home Has the Larger Property Tax Bill?



“Lush outdoor lawn and gardens welcome you in along with greenhouse for the gardener...Nicely appointed kitchen set up for dining at the open island or long meals at the dining table cozied up by the woodstove...2nd floor offers Master Suite with full bath and large walk-in closet. Two additional bedrooms on the upper level.”



“...charming bungalow style home ...spacious mudroom and eat-in kitchen, with a large cased opening to the living room. Completing this sweet home is a good size bedroom and full bath...extensive renovations including a new roof, new sills and floor joists, new lower kitchen cabinets and other thoughtful updates”



Which Home Has the Larger Property Tax Bill?



Bridgewater

2020 market price: \$304,000
2020 assessed value: \$290,500

2020 school property tax **\$1,107**



Jaffrey

2020 market price: \$115,000
2020 assessed value: \$80,100

2020 school property tax: **\$1,145**



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Current and Future Steps

How Adequacy Aid is Calculated

Every student receives **\$3,786.66** in “Base Adequacy”

+ **\$1,893.32** for each student eligible for free or reduced-priced lunch

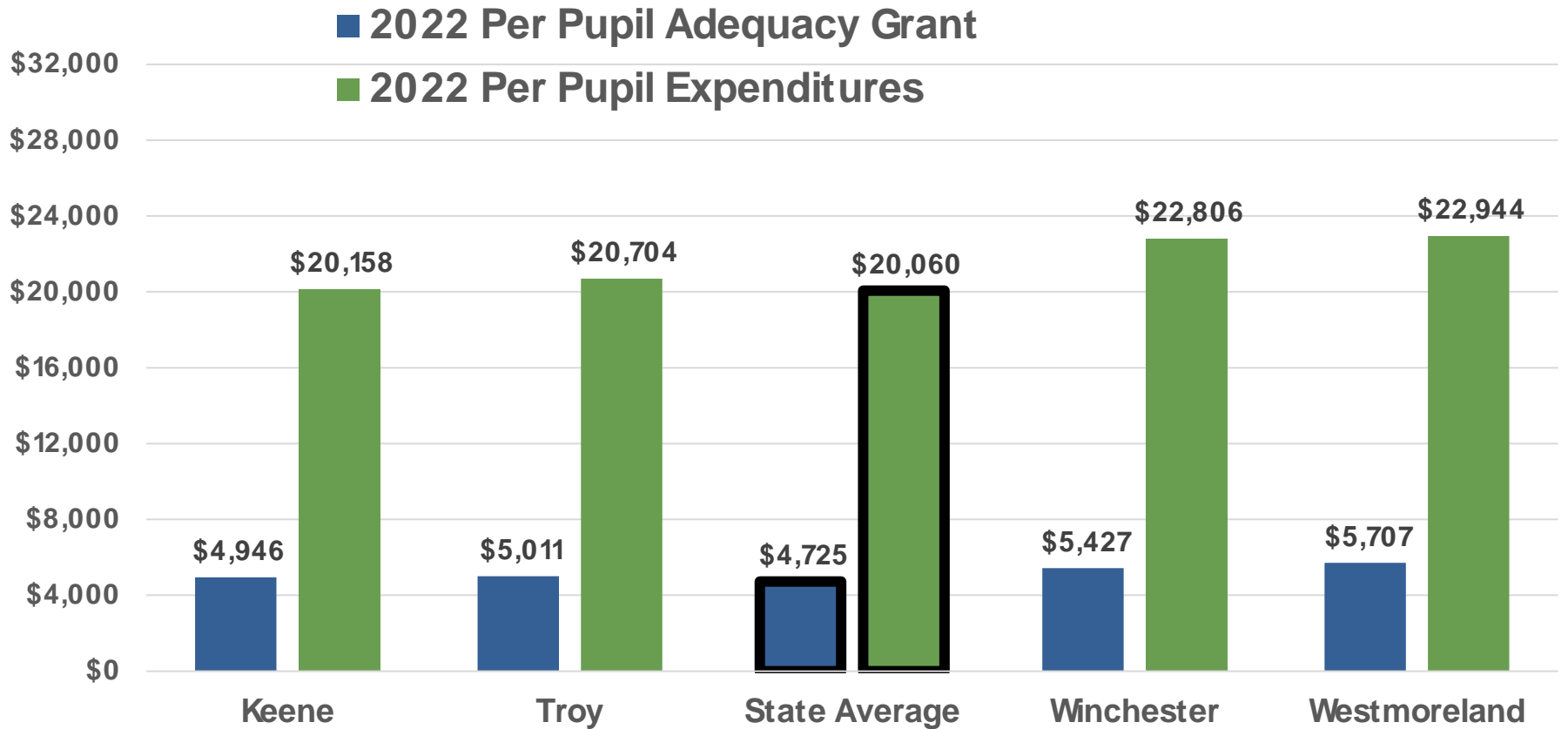
+ **\$740.87** for each student who is an English Language Learner

+ **\$2,037.11** for each student receiving special education services

+ **\$740.87** for each 3rd grader who is below proficient in reading
(who is not already in another category)

= **\$4,842 per student on average**

Current State Adequacy Grants Fall Well Short of Costs Communities Face in Educating Children



What Does an “Adequate” K-12 Education Cost?

An Example

The State of New Hampshire said that, for Allenstown’s 511 students, an adequate education should cost **\$2,418,121** or **\$4,980** per student in 2022-23.

The Allenstown School District budget for 2022-23 was **\$12,243,949** or **\$24,197** per student.

So, let’s pare that budget down.....



So let's pare that budget down...

Eliminate all busing (including special education busing)

Eliminate all English Language Learner support

Eliminate all special education contracted services

Eliminate all special education appraisal services

Eliminate all special education out-of-district placements

Eliminate all supplies, copier machines, liability insurance, plumbing and heating repairs

Eliminate all educational materials (including new textbooks)

Eliminate all art, music, and PE equipment

Eliminate all Chromebook technology and software contracts

Eliminate all co-curricular clubs, sports, field trips, and student assemblies

Eliminate two secretaries

Eliminate three of 4 custodians



So let's pare that budget down...

Eliminate all school board stipends and fees

Eliminate all payments on the school building bond *(resulting in default)*

Eliminate all summer programs

Eliminate all food services

Eliminate the art teacher

Eliminate the music teacher

Eliminate the physical education teacher

Eliminate the behavior teacher

Eliminate all substitute salaries

Eliminate one of the 2 nurses

Eliminate both guidance counselors

Eliminate both street crossing guards

Eliminate technology support personnel

Eliminate the assistant principal



So let's pare that budget down...

Eliminate two of 17 special education paraprofessionals (and reduced special education coordinator to half-time)

Eliminate special education speech/language pathologist

Eliminate one of 7 special education teachers

Eliminate the reading specialist

Eliminate the special education secretary

Eliminate the library media specialist

Eliminate the speech language pathologist

Eliminate reduced library aid to half-time

Eliminate grounds maintenance (including plowing)

Eliminate SAU 53 costs (including the superintendent and staff) and fees for audits and attorneys



What Does an “Adequate” K-12 Education Cost?

An Example

Cut all tuition payments for 147 High School students

- Allentown budgeted \$2.2M for tuition to Pembroke Academy
- There is no way to control this line item, so it had to be cut

Budget at this point is still far above the State’s “adequacy” level

Now cut to the State’s “adequacy” level of \$2,418,121

- Nearly everything else has been eliminated, so now eliminate nearly half of the remaining teachers
- Grades K-4 would have **29 students/teacher**
- Grades 5-8 would have **38 students/teacher**
- An “adequate education” would **end in the 8th grade...**

How does anyone believe that this will provide an adequate education for Allentown’s 511 students?

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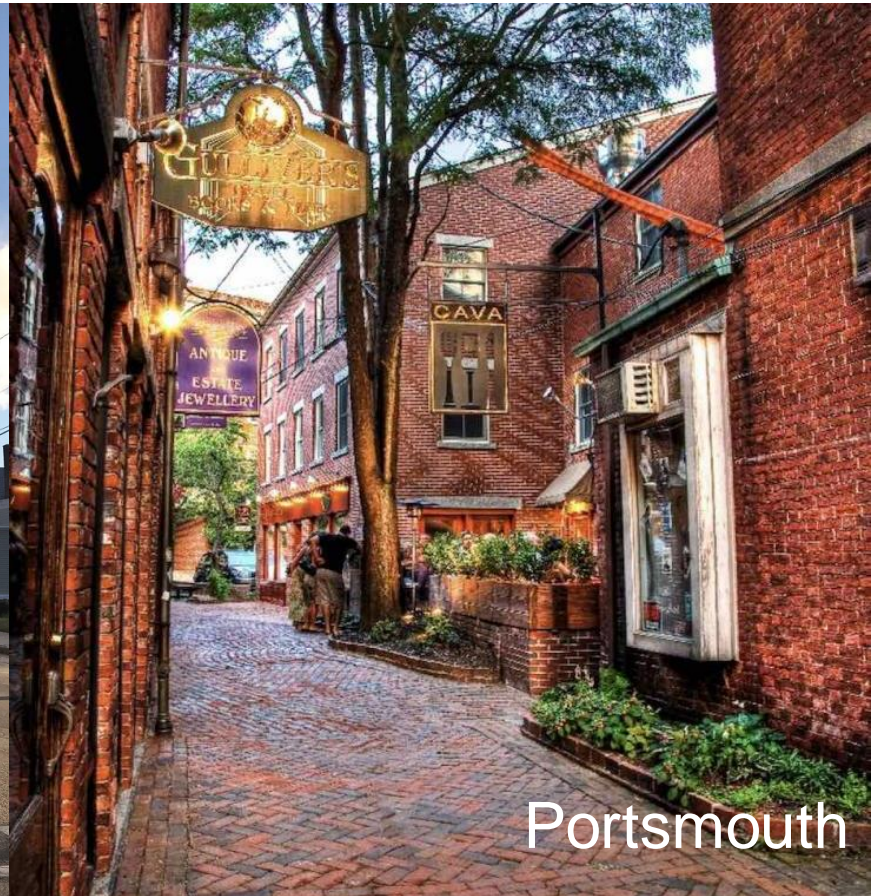
Comparing Starting Teacher Salaries

School	BA Level 1 Teacher Salary	School	MA Level 1 Teacher Salary
Manchester	\$39,250	Manchester	\$43,720
Keene	\$40,000	Keene	\$42,000
Goffstown	\$41,005	Goffstown	\$43,068
Bedford	\$42,241	Bedford	\$46,178
Milford	\$43,860	Milford	\$46,410
Nashua	\$44,200	Nashua	\$47,700
Portsmouth	\$47,867	Portsmouth	\$55,301

*Reaching Higher NH: Strategies for Recruiting and Retaining High-Quality Teachers.
Teacher Compensation in New Hampshire, 2021-2022*



Current System Impedes Economic Development in Property-Poor Towns



Student Metrics at Keene High School Compared to NH Average

	Keene High School	NH State Average
2020 Post Secondary Enrollment rate	43.3%	52%
NHIAA Sports	31	19
Credits Required to Graduate	24	24.8
AP Test Takers (% of enrollment)	11.2%	10.8%
2018-2021 SAT Score	1027	1024
Graduation Rate	91.35	88%

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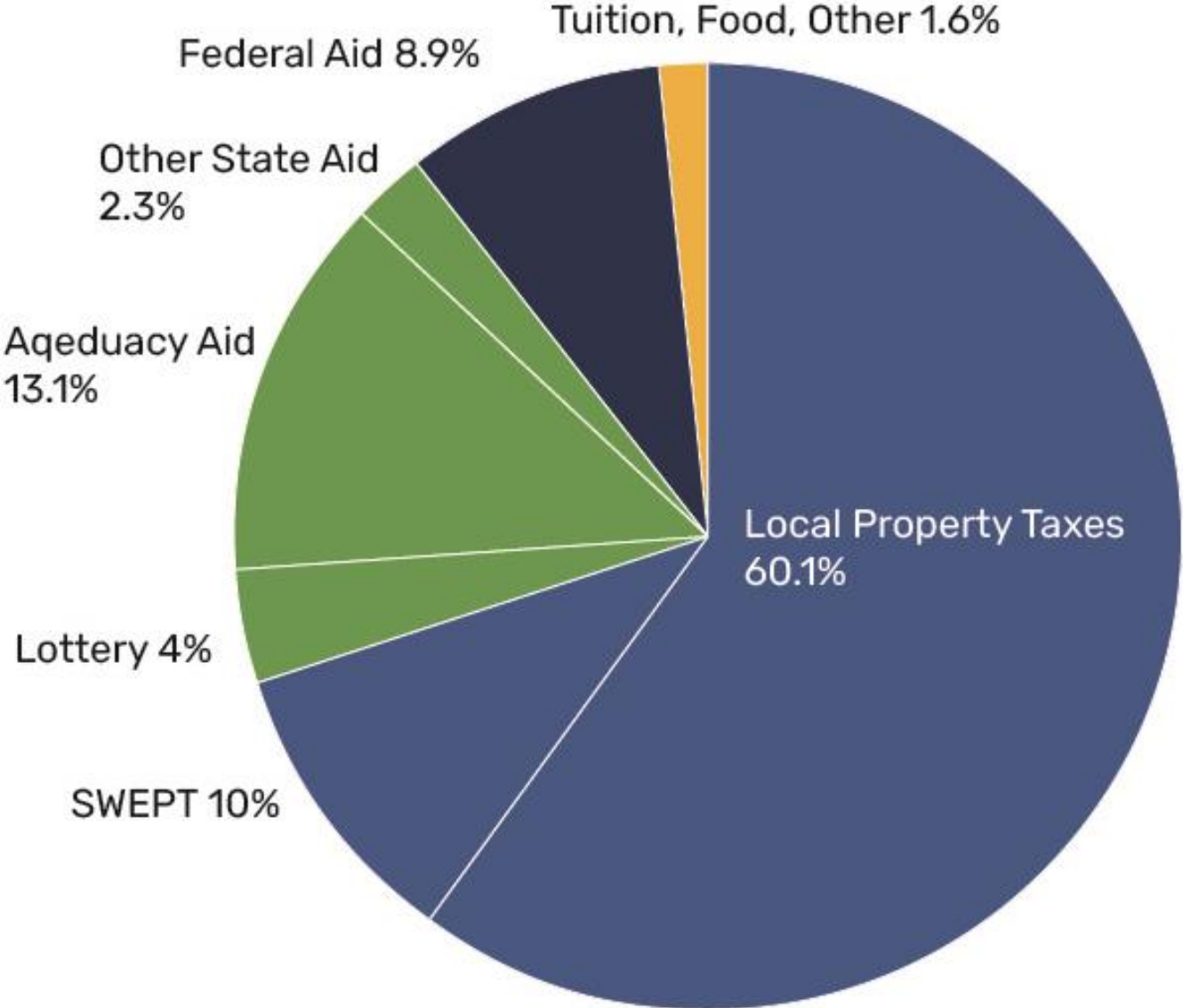
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The Problem Lies with the Blue Portion of the Pie



The Heart of the Problem

The State of New Hampshire
has shifted
public school funding
onto local
property taxpayers.





The Heart of the *Solution*

Shift responsibility
for providing
an adequate education
back to where the Constitution
says
it belongs:
the State of
New Hampshire



AIR Report: Clear Diagnosis of the Problem

“The state’s current system is inequitable from both student and taxpayer perspectives. The districts serving the highest proportion of students who are economically disadvantaged spend less, on average, compared with districts serving the fewest such students. Moreover, the districts with the least property wealth per student impose the highest local education tax rates to be able to fund their children’s education.”

Equity and Adequacy of New Hampshire School Funding
American Institutes for Research, August 2020



State Budget Currently in NH Legislature

- **Governor proposed budget on February 14th**
 - Slight increase to Base Adequacy and per-student funding for students in Free and Reduced Lunch Program
 - Eliminate Stabilization Grants, resulting in public schools losing ~\$1.3 billion in need-based funding over 10 years. This would impact high-need districts like Berlin and Claremont the most
 - 200% increase in voucher funding (up to ~\$30 million/year)
- **Full House Voted on State Budget Proposal on April 6th**
 - Slight increase in need-based funding compared to Gov's proposal, with increased funding starting in FY 24 and 25
 - Decrease funding to Education Trust Fund by ~\$450 million over the biennium
 - Decrease building aid funding in ETF by ~\$174 million
- **Currently in the Senate, public hearing was on May 2nd**





Multiple Approaches Available for Generating Additional State Revenue

- **Restore prior levels / forms of taxation**
 - Return business tax rates to 2015 levels
 - Forestall elimination of the I&D tax
 - Reinstate estate/inheritance taxation
- **Extend current use of wealth taxation**
 - Institute a tax on capital gains
 - Establish a financial transactions tax
- **A true statewide property tax of about \$10 per thousand**
- **Income tax**
- **Sales tax**

School Funding and Property Taxes Summary

- Taxpayers and students are not treated equitably or fairly.
- The state is downshifting about \$2.3 billion dollars per year to communities.
- The problem is getting worse.
- The current system is unconstitutional.
- The solution lies with state level lawmakers.

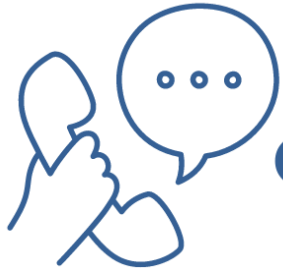


A Final Thought

New Hampshire students'
educational opportunities
and property owners'
school tax rates
should not depend
on their zip codes.



Help Take Action



Get answers from Candidates running for Office

Share your story



Write a Letter to the Editor

Sign up for our newsletter



Share on social media

Keep Learning





NH SCHOOL

Funding Fairness Project

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www.fairfundingnh.org

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603-496-5552

THANK
YOU!



A photograph of a classroom where several students have their hands raised, indicating they want to ask a question or participate. The focus is on the hands in the foreground, with the students and a chalkboard in the background being blurred. A dark blue rectangular overlay is positioned on the left side of the image, containing the text 'QUESTIONS?'.

QUESTIONS?

2021-22 School Tax Rate Variations: Timberlane Regional School District

	Equalized Value Per Pupil	Combined Education Tax Rate	Tax on \$300,000 Home
Atkinson	\$2,170,378	9.46	\$2,838
Danville	\$1,069,408	14.01	\$4,203
Plaistow	\$1,455,398	12.72	\$3,816
Sandown	\$1,063,297	15.63	\$4,689



Calculation of State Education Aid for Select Districts – FY22

Note: Per FY22-23 budget, student counts based on higher of 2019-20 or 2020-21 figures;
 3rd grade reading uses 2018-19 figures as base for comparison

City/ Town	Base	Supplements				Cost of “Adequate Education”
	Each Pupil	Low Income	Special Ed.	English Languag e Learner	3 rd Grade Read.	
	\$3,787	\$1,893	\$2,037	\$740	\$740	
Chichester	316	54	54	3	7	\$1,417,143
Berlin	1,014	601	237	2	15	\$5,474,249
Claremont	1,648	799	335	8	23	\$8,459,786
Concord	4,031	1,470	689	269	64	\$19,696,462
Dover	3,497	949	726	103	39	\$17,514,631
Hopkinton	959	73	167	3	16	\$4,123,765
Nashua	10,774	4,652	1,848	1,179	123	\$54,333,672
Pittsfield	560	260	135	3	12	\$2,896,797



Calculation of State Education Aid for Select Districts – FY22

For 2021-22 School Year Two Additional Aid Types Have Been Added²

City/ Town	State Cash for Adequacy	Aid Beyond Adequacy		Total Cash	Total Including SWEPT
		Stabilization Aid	“Relief Aid”		
Chichester	\$801,991	\$115,615	\$10,198	\$927,804	\$1,542,956
Berlin	\$4,828,899	\$5,495,595	\$320,947	\$10,645,441	\$11,290,791
Claremont	\$7,100,172	\$6,282,807	\$427,042	\$13,810,021	\$15,169,635
Concord	\$12,388,078	\$1,794,128	\$596,588	\$14,778,794	\$22,087,178
Dover	\$10,420,989	\$0	\$329,704	\$10,750,693	\$17,844,335
Hopkinton	\$2,689,160	\$0	\$0	\$2,689,160	\$4,123,765
Nashua	\$33,347,150	\$4,793,937	\$2,234,597	\$40,375,684	\$61,362,206
Pittsfield	\$2,321,764	\$2,185,277	\$134,247	\$4,641,288	\$5,216,321



Calculation of State Education Aid for Select Districts – FY22

City/ Town	Base	Supplements				Cost of “Adequate Education”
	Each Pupil	Low Income	Special Ed.	English Langua	3 rd Grade	
	\$3,787	\$1,893	\$2,037	\$740	\$740	
Croydon	83	50	14.393	-	1	\$392,081

Note: Per FY22-23 budget, student counts based on higher of 2019-20 or 2020-21 figures; 3rd grade reading uses 2018-19 figures as base for comparison

Croydon

For 2021-22 School Year Two Additional Aid Types Have Been Added

City/ Town	SWEPT	State Cash for Adequacy	Aid Beyond Adequacy		Total Cash	Total Including SWEPT
			Stabilization Aid	“Relief Aid”		
Croydon	\$177,205	\$214,876	\$190,872	\$7,588	\$413,336	\$590,541



Commission to Study School Funding

Distribution of Education Aid

- AIR's education cost model (ECM) seeks to distribute nearly the entire sum of state and local education spending (~\$2.9B @ 2018)
- ECM aims to distribute aid to enable every district to achieve statewide average **outcomes** across three measures: assessment scores, graduation rates, and attendance rates.
- ECM identifies the key factors that affect those outcomes and assigns “weights” to those factors to distribute funding (such as free & reduced price meal eligibility, special education needs, and size of enrollment)



Commission to Study School Funding

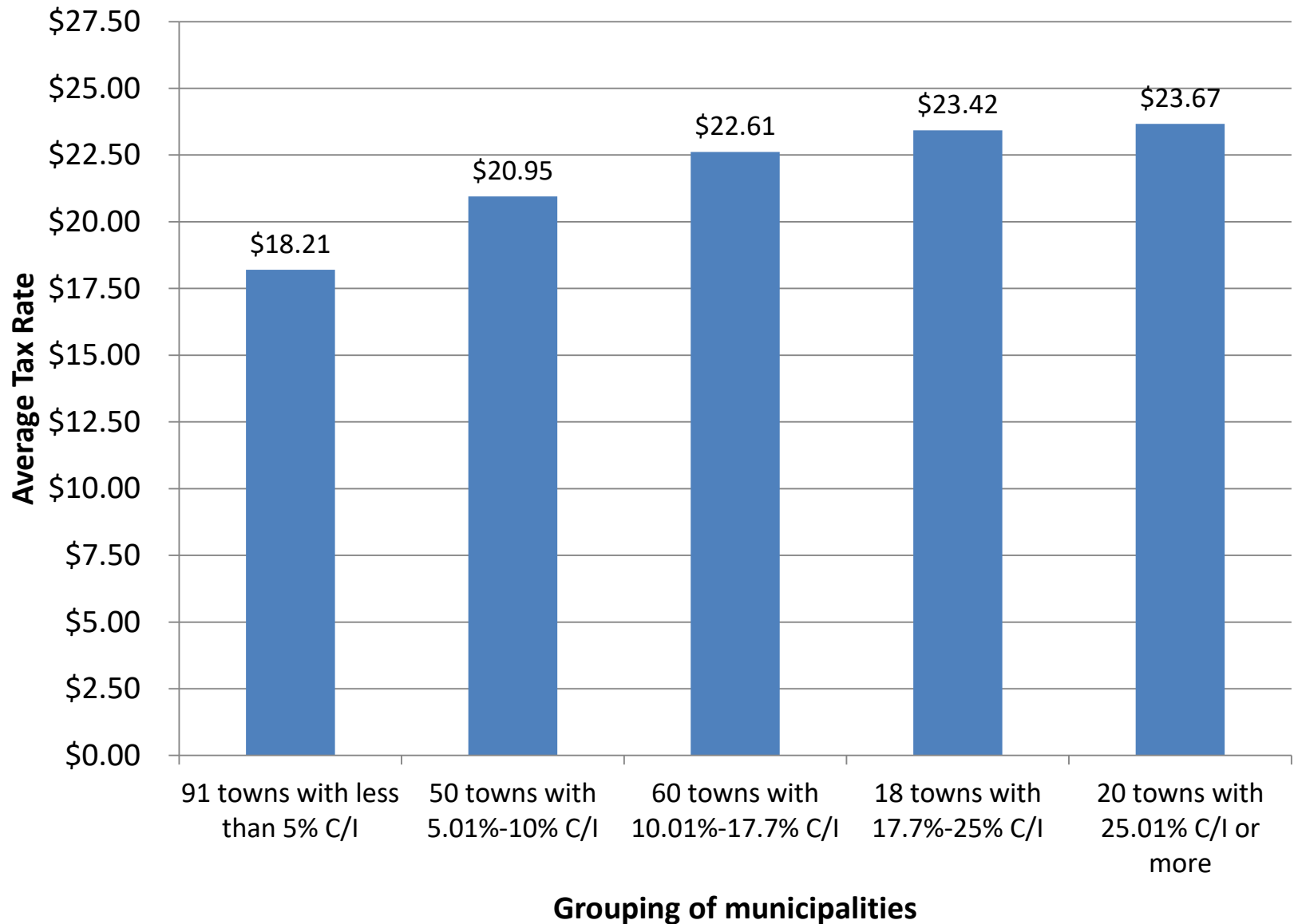
Revenue Generation

- Maintain existing state revenue sources flowing to Education Trust Fund
 - Examples: portion of BPT & BET, M&R, RETT, et. al.
 - Approximately \$600 million annually
- Fund remaining \$2.35 billion through either:
 - Single statewide property tax @ rate of \$12.04 OR
 - Single statewide property tax @ rate of \$7.24 plus “minimum local contribution” of \$5.00

Additional funds flowing into Education Trust Fund would mean lower statewide property tax rates



2017 Average Tax Rates by % of Commercial/Industrial Property



New Hampshire's Constitutional Responsibilities

The Legislature Has Great Discretion about How to Raise Revenue

“Decisions concerning the raising and disposition of public revenues are particularly a legislative function and the legislature has wide latitude in choosing the means by which public education is to be supported... The legislature has numerous sources of expertise upon which it can draw in addressing educational financing and adequacy, including the experience of other States that have faced and resolved similar issues.”

Claremont II, 142 N.H. at 476



Pandemic Impacts Vary Significantly from Place to Place

Estimated changes in ADMA and ADMA-FRPL in select NH communities

	ADMA		CHANGE	
	19-20	20-21	#	%
Randolph	24	15	-9	-38.7%
Shelburne	31	20	-11	-35.9%
Lyme	277	269	-8	-2.9%
Nashua	10,774	10,112	-663	-6.1%
Manchester	12,716	12,082	-634	-5.0%
Wilton	414	441	27	6.5%
W'ville Valley	20	62	42	204.8%

	ADMA-FRPL		CHANGE	
	19-20	20-21	#	%
Shelburne	8	1	-7	-85.7%
Kensington	31	10	-21	-67.8%
Lyme	27	15	-12	-44.8%
Nashua	4,652	3,179	-1,473	-31.7%
Manchester	7,532	5,205	-2,327	-30.9%
Dorchester	15	21	5	35.7%
Orford	27	43	16	60.7%



New Hampshire's Constitutional Responsibilities

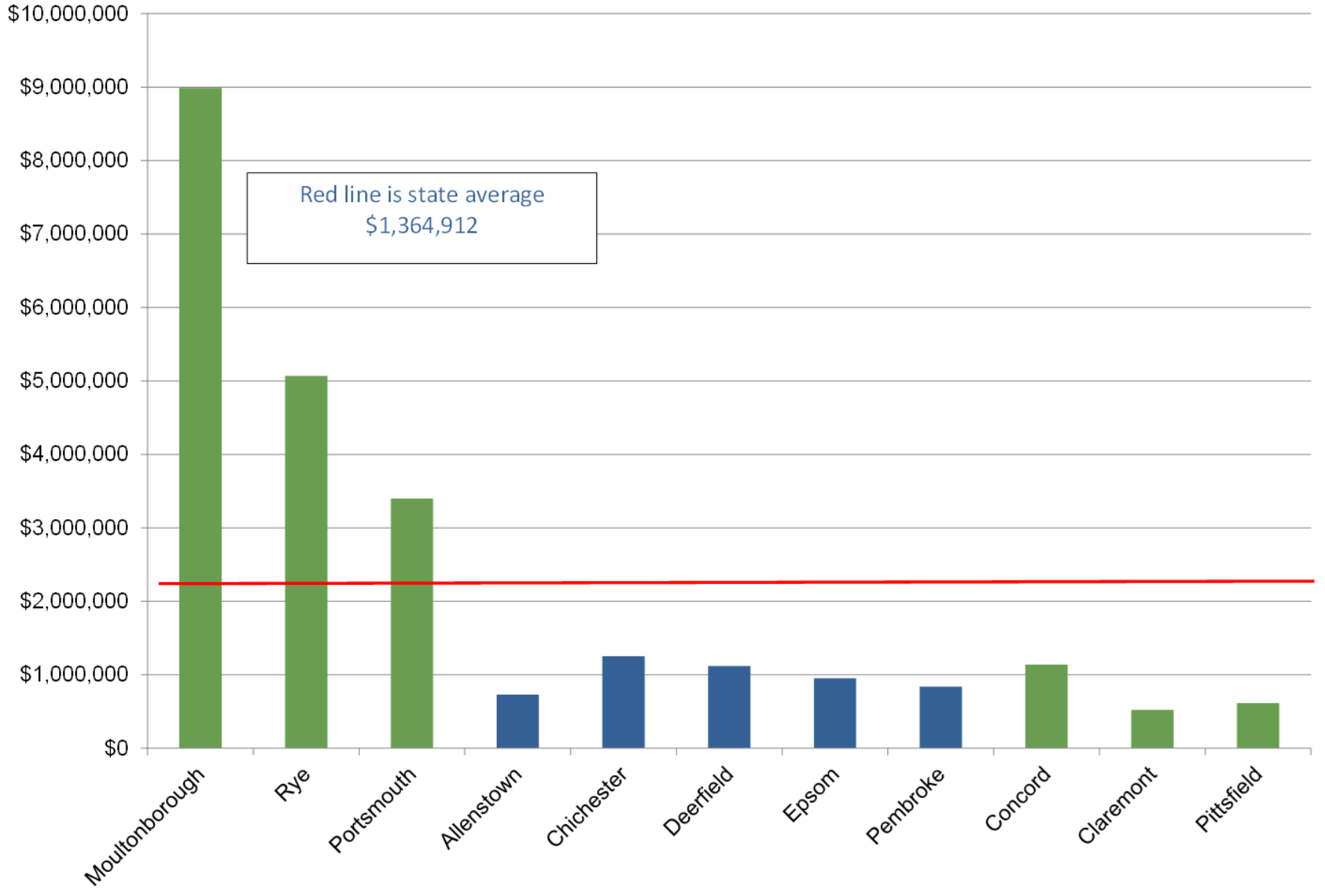
The Resources Needed to Achieve Adequacy May Differ from District to District

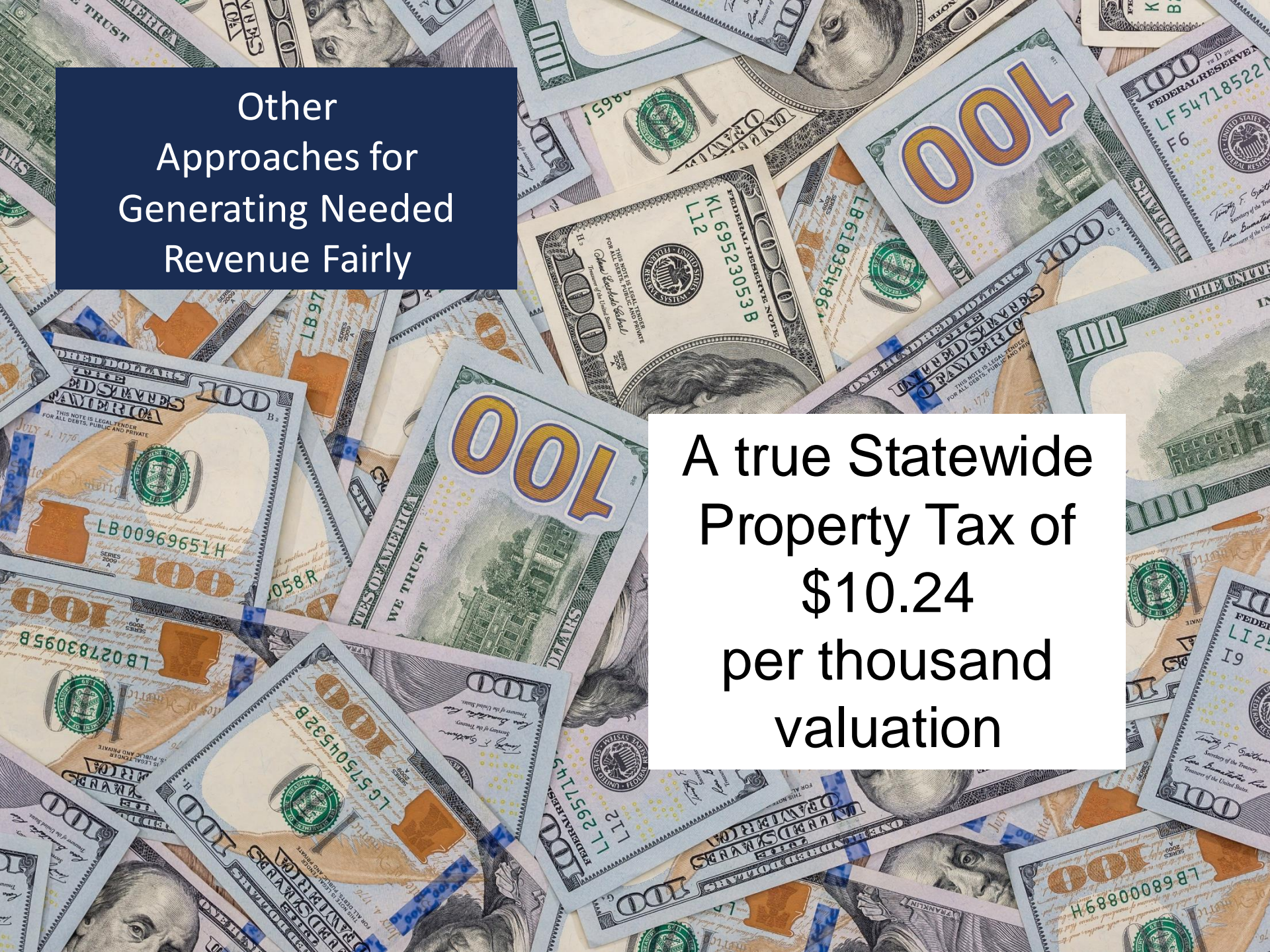
“We emphasize that the fundamental right at issue is the right to a State funded constitutional adequate education. It is not the right to horizontal resource replication from school to school and district to district.”

Claremont II, 142 N.H. at 473-474




Equalized Property Value per Pupil 2020-21





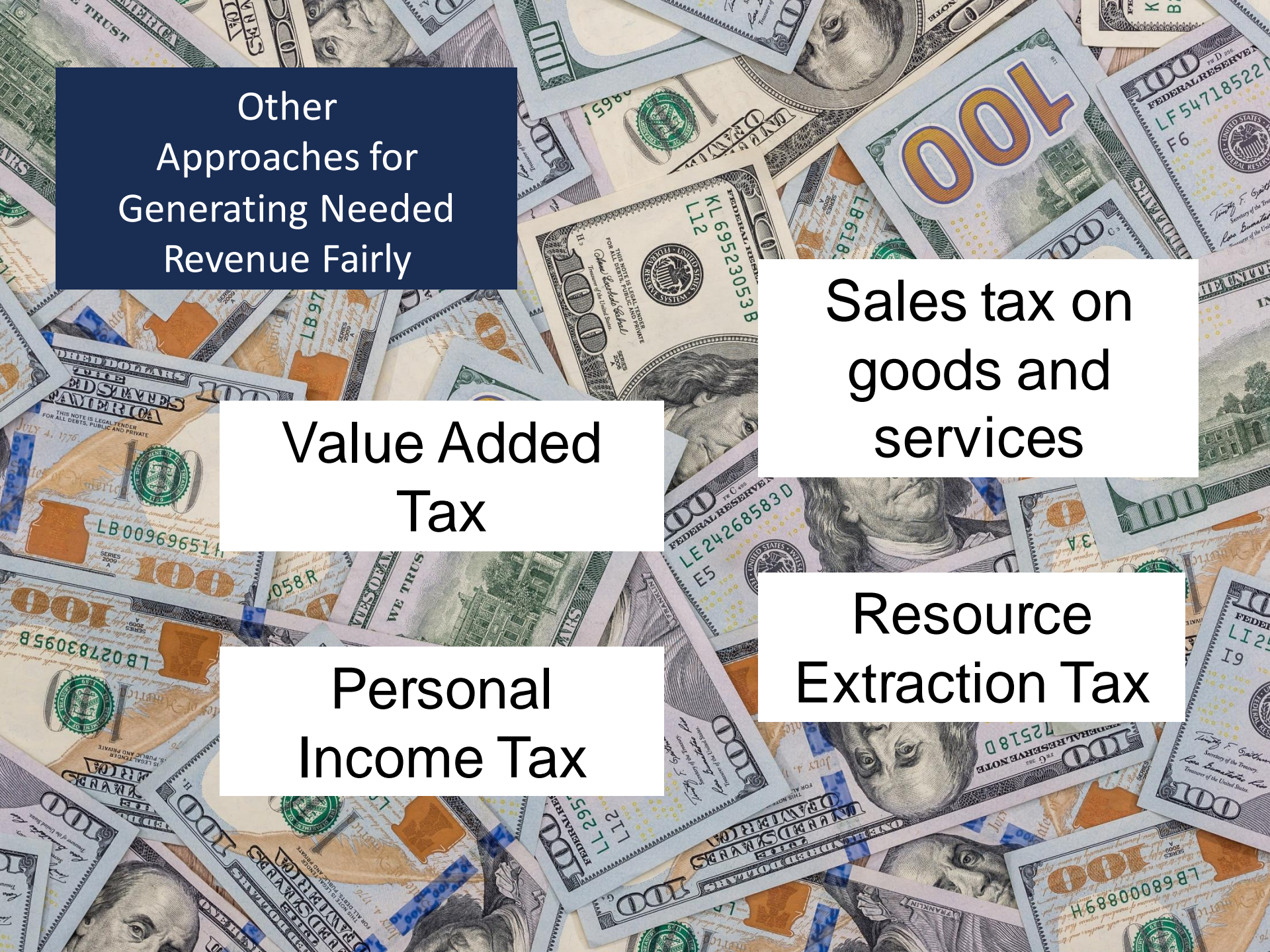
Other
Approaches for
Generating Needed
Revenue Fairly

A true Statewide
Property Tax of
\$10.24
per thousand
valuation



Other Approaches for Generating Needed Revenue Fairly

- **Restore prior levels / forms of taxation**
 - Return business tax rates to 2015 levels
 - Forestall elimination of the I&D tax
 - Reinstate estate/inheritance taxation abolished in 2003
- **Extend current use of wealth taxation**
 - Institute a tax on capital gains
 - Establish a financial transactions tax

The background of the entire image is a dense, overlapping collage of US dollar bills. Visible denominations include \$100 bills (featuring Benjamin Franklin), \$20 bills (featuring Andrew Jackson), and \$10 bills (featuring Alexander Hamilton). The bills are scattered across the frame, creating a textured, financial backdrop.

Other
Approaches for
Generating Needed
Revenue Fairly

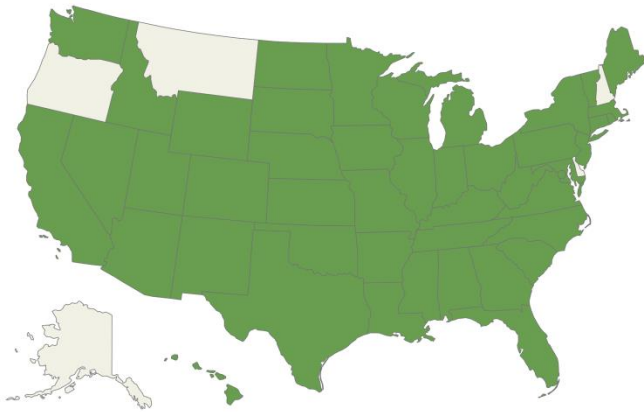
Value Added
Tax

Personal
Income Tax

Sales tax on
goods and
services

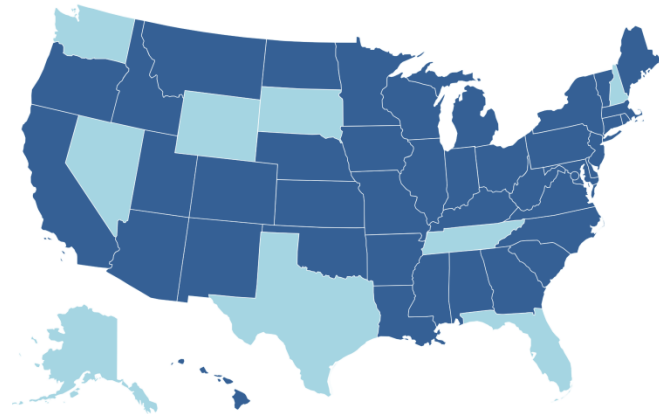
Resource
Extraction Tax

Multiple Approaches Available for Generating Additional State Revenue



Sales
Taxes

FY 20 Revenue in \$B	
Vermont	0.43
Rhode Island	1.16
Maine	1.67
New Hampshire	-
Connecticut	4.58
Massachusetts	6.82



Income
Taxes

FY 20 Revenue in \$B	
Vermont	0.76
Rhode Island	1.24
Maine	1.84
New Hampshire	0.12
Connecticut	8.18
Massachusetts	17.41



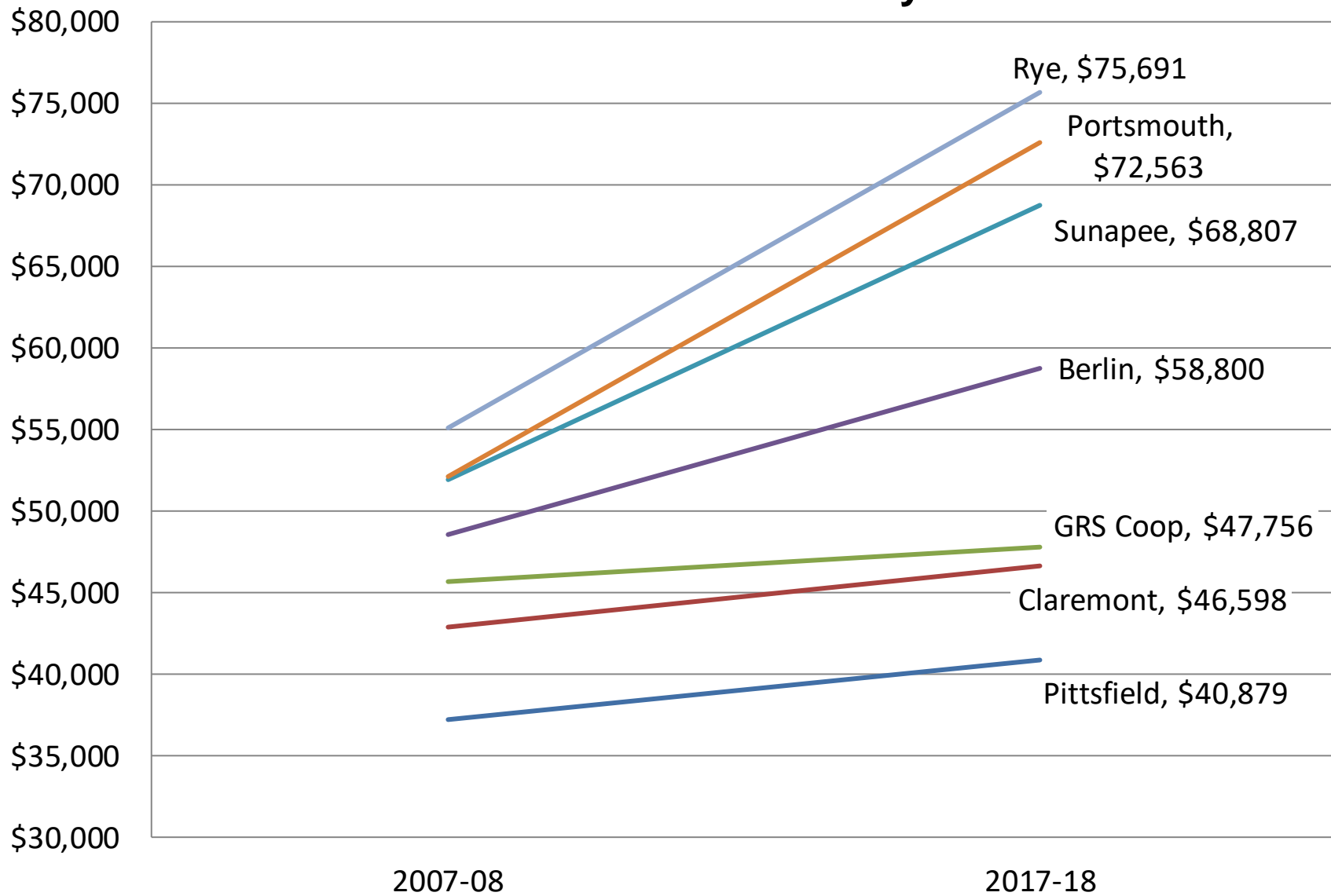
A Possible Lawsuit by Taxpayers?

- The Constitution requires that taxes for State purposes be equal in rate for all taxpayers. The requirement is being ignored.
- Property taxpayers in Marlboro are paying \$20.80 equalized tax rate for schools while those in Bridgewater are paying \$3.65 and those in Chichester are paying \$13.21.



Average Teacher Salaries in Selected Districts

2007/08 & 2017/18 school years



So, What's Next?



Over the next few months our Get on the Bus tour will bring us to 25 communities...



where we will educate citizens like you to understand the inequities baked into our school funding system and empower you to take action...



by talking to your neighbors and reaching out to elected officials and candidates to encourage them to prioritize fair and equitable funding for our schools!



The Size of the Needed Reform

- In a recent poll 61% of residents support shifting much of the burden to the State.
- We estimate that \$2.3 billion of the \$3.5 billion being spent on our schools, needs to be raised in a different way.
- We will be identifying a menu of options in coming months.



New Hampshire's Constitutional Responsibilities

Four School Funding Duties

Throughout the past three decades, the Supreme Court has identified four core obligations that the Legislature and the State must meet:

- Define an adequate education;
- Determine its cost;
- Fund it with constitutional taxes; and
- Ensure its delivery through accountability.

Londonderry School District v. State of NH, 154 N.H. 153, 155-56 (2006)



New Hampshire's Constitutional Responsibilities

The First School Law Under the NH Constitution 1789

"the Select men of the Several towns & Parishes within the State be, and they hereby are, impowered and **required** to assess annually the Inhabitants of their respective towns, according to [a formula established by the legislature for] the sole purpose of keeping an English Grammar School or Schools..."

Any selectmen who failed to raise the legislatively mandated funds by taxation "shall forfeit and pay the full sum, which they shall be so found delinquent in assessing ... **which sum shall be paid out of the goods and estate of such Select men.**"



Summary - School Funding in New Hampshire

- New Hampshire's school funding system is plagued by two injustices: deep and enduring inequities in educational opportunity and enormous differences in the property taxes we pay as residents and business owners.
- These injustices arise from the same source. New Hampshire has failed to meet its fundamental responsibility to provide an adequate education to every child in the Granite State and, instead, shifts \$2.3 billion in costs down onto local taxpayers each year.
- To address these injustices, we must return responsibility to where it belongs: the State of New Hampshire.
- Numerous options are available for generating the \$2.3 billion needed for New Hampshire to meet its fundamental responsibility.

You can help us help Granite Staters
understand the problem – and possible solutions.

