

Answers to Key Questions about School Funding in White Mountains Regional School District

September 2024

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 challenging to understand. Listed below are a few questions you might have about how schools are funded in White Mountains Regional School District 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 White Mountains Regional Spend on Public Schools? How Does It Compare to Other Communities?

Carroll, Dalton, Jefferson, and Whitefield all had the same elementary spending because they are in a Regional District.

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, Carroll spent \$5,644 per elementary school student or 95 percent of the typical (or median) town’s spending. In the school year 2022-23, Carroll spent \$24,799 per elementary pupil, which was 109 percent of the NH Median.

Figure 2 compares spending per elementary pupil in Carroll and the state average for the past fifteen years. It shows that spending in Carroll has hovered around the state average and was \$4,476 above the state average in 2023.

Figure 1

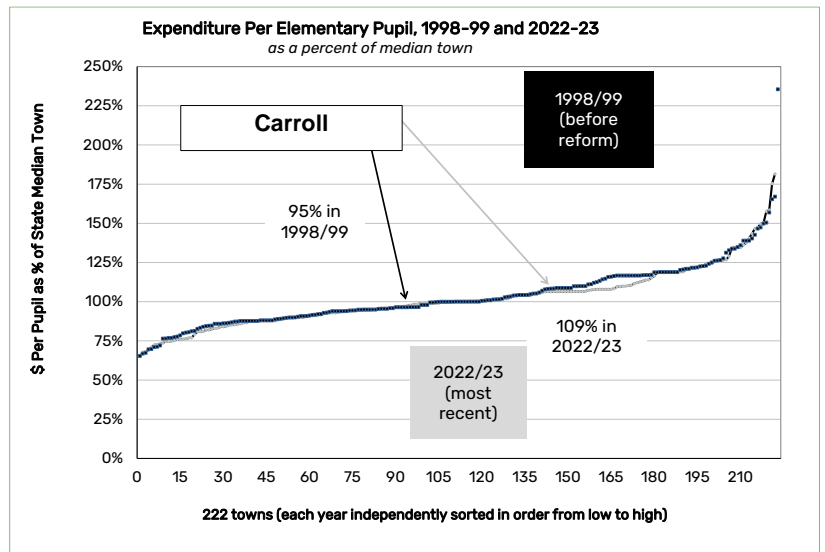


Figure 2

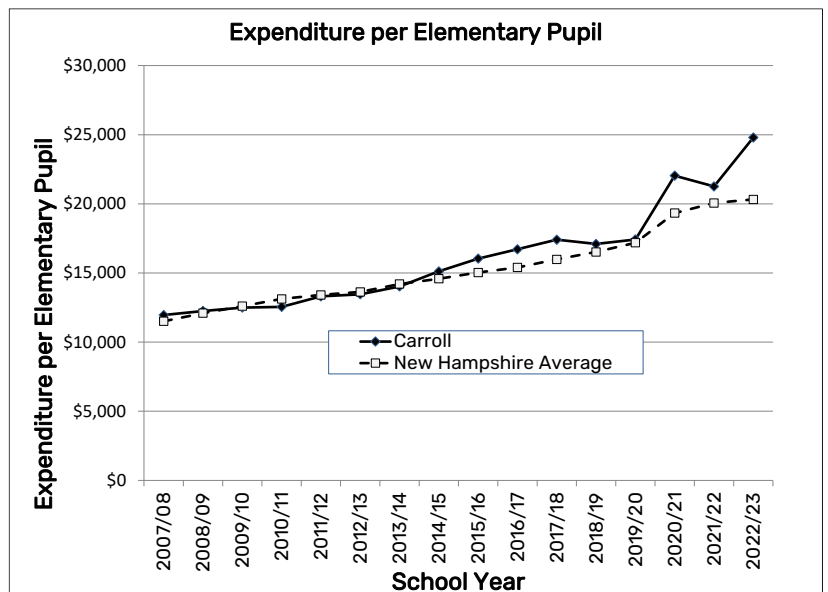


Table 1

New Hampshire’s public school districts spent \$3.80 billion during the 2022-23 school year. Of that amount, 39 percent was dedicated to regular classroom instruction, 19 percent to special education, 11 percent to administration, 9 percent to building operations, and the remainder was devoted to transportation, food services, and other purposes.

As shown in Table 1, the proportion of White Mountains Regional School District’s spending on regular instruction and special programs was lower than the average while spending on administration, plant operations, and student support services was higher.

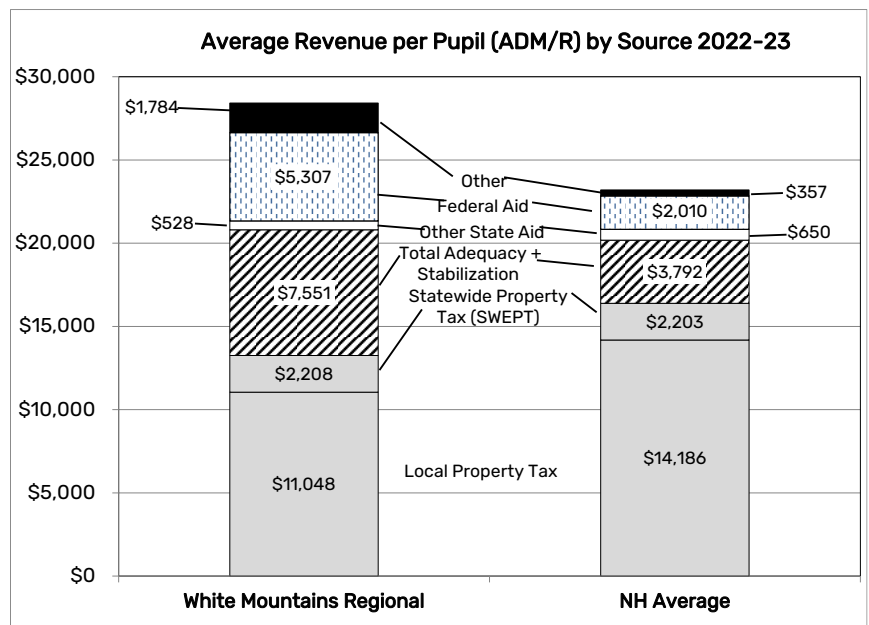
Spending by Type	Percentage	
	White Mountains	NH Average
Regular Instruction	32%	39%
Special Programs	13%	19%
Vocational Programs	3%	1%
Other Instructional Programs	2%	2%
Student Support Services	10%	8%
Instructional Support Staff	5%	4%
Administration	13%	11%
Plant Operations	14%	9%
Pupil Transportation	5%	5%
Food Services	2%	1%
Bond & Note Interest	0%	1%
Other Expenses	0%	0%
Total Expenses	100%	100%

How Does White Mountains Regional Pay for Public Schools?

Figure 3 shows all the various revenue sources that White Mountains Regional uses to pay for its students’ education, measuring them on a per-pupil basis. It also compares White Mountains Regional’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 across the state.

Figure 3

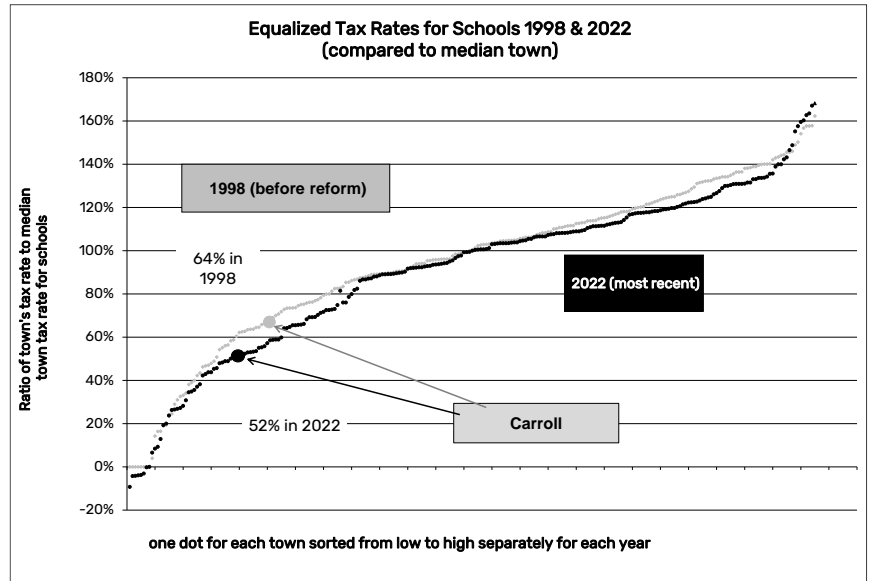
During the 2022-23 school year, White Mountains Regional School District’s total school revenue was \$28,044 per pupil, much more than the state average of \$23,198. Property taxes (local plus statewide) provided \$13,255 per pupil or 47 percent of the overall amount, much less than the state average of 71 percent. White Mountains Regional received \$7,551 in total state “adequacy grant” per pupil. The state average aid was \$3,792. Because White Mountains has a higher population of high-need students, their adequacy grant is above average.



How Do Carroll'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, Carroll's equalized property tax rate for its schools was \$11.86 per \$1,000 of property value. This rate was 64 percent of the median town. In 2022, Carroll's equalized school property tax rate was \$4.84 per \$1,000 of value (a \$4.01 local tax rate plus a \$0.83 state tax rate, which is retained locally). This was 52 percent of the median town.

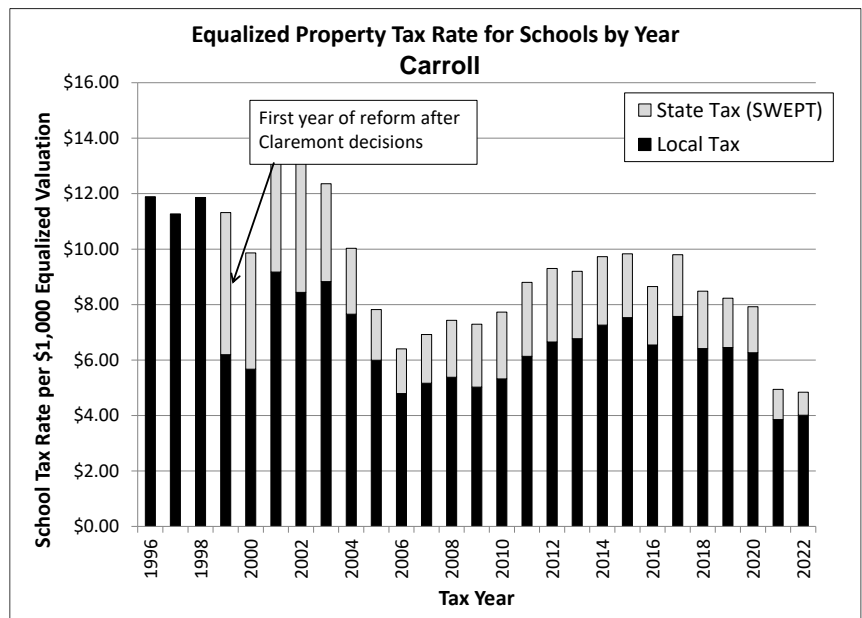
Figure 4



How Has Carroll's School Property Tax Rate Changed Over Time?

The reforms enacted in 1998 imposed the Statewide Education Property Tax (SWEPT). In 1999 its rate was \$5.13 per thousand equalized valuations in Carroll. Also, in 1999 the state began the distribution of its new "adequacy aid" to each district. The result for Carroll was a decrease in its equalized tax rate from \$11.86 per thousand in 1998 to \$11.32 in 1999. The 2022 equalized rate was \$4.84.

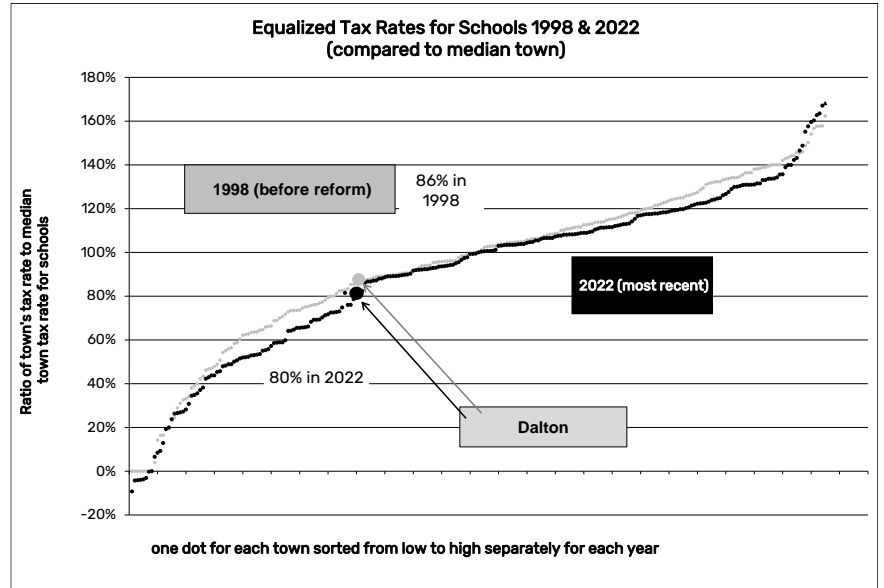
Figure 5



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

Figure 6

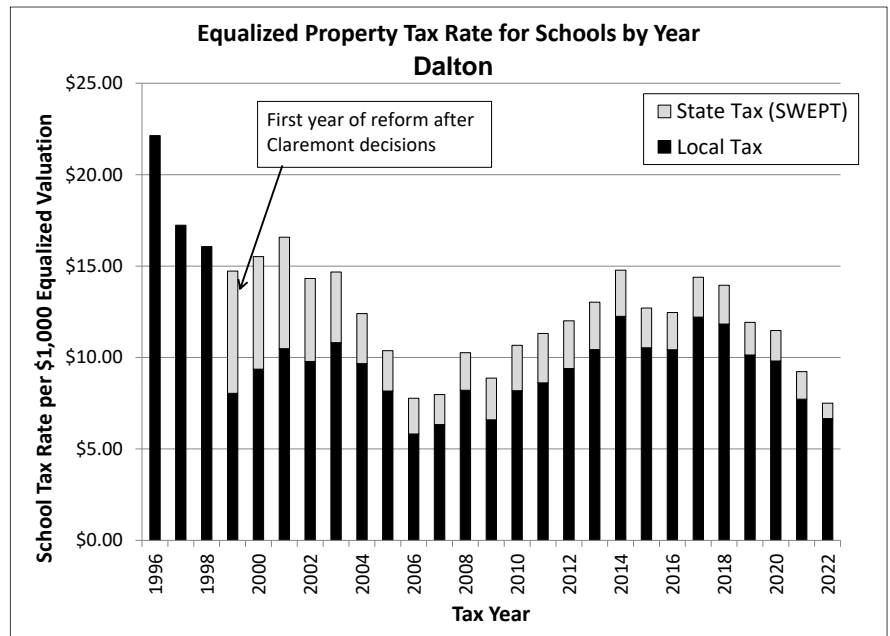
1998 was the last tax year before the state responded to the Supreme Court's *Claremont* rulings and introduced new aid to pay for an "adequate" education. That year, Dalton's equalized property tax rate for its schools was \$16.06 per \$1,000 of property value. This rate was 86 percent of the median town. In 2022, Dalton's equalized school property tax rate was \$7.50 per \$1,000 of value (a \$6.66 local tax rate plus a \$0.84 state tax rate, which is retained locally). This was 80 percent of the median town.



How Has Dalton'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 \$6.69 per thousand equalized valuations in Dalton. Also, in 1999 the state began the distribution of its new "adequacy aid" to each district. The result for Dalton was a decrease in its equalized tax rate from \$16.06 per thousand in 1998 to \$14.73 in 1999. The 2022 equalized rate was \$7.50.

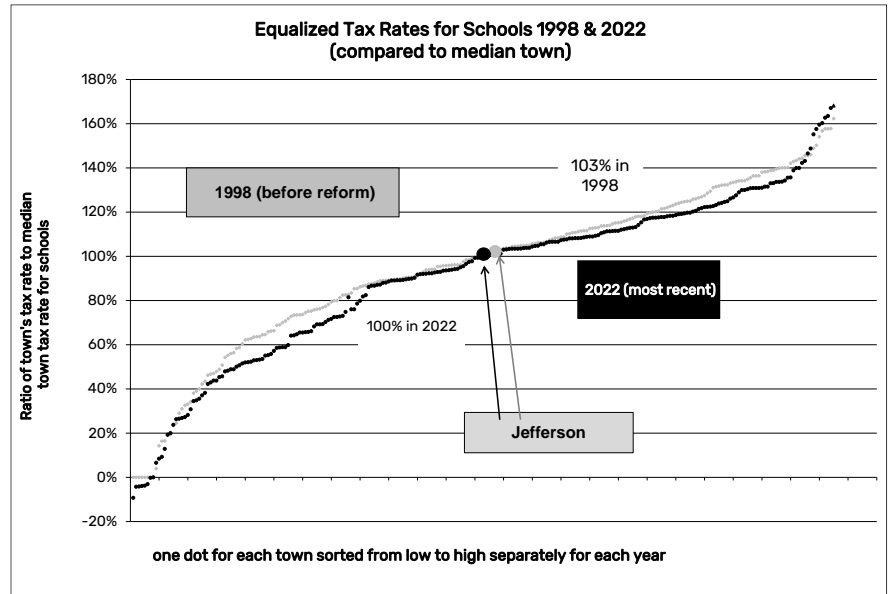
Figure 7



How Do Jefferson'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, Jefferson's equalized property tax rate for its schools was \$19.12 per \$1,000 of property value. This rate was 103 percent of the median town. In 2022, Jefferson's equalized school property tax rate was \$9.42 per \$1,000 of value (a \$8.42 local tax rate plus a \$1.00 state tax rate, which is retained locally). This was equal to that of the median town.

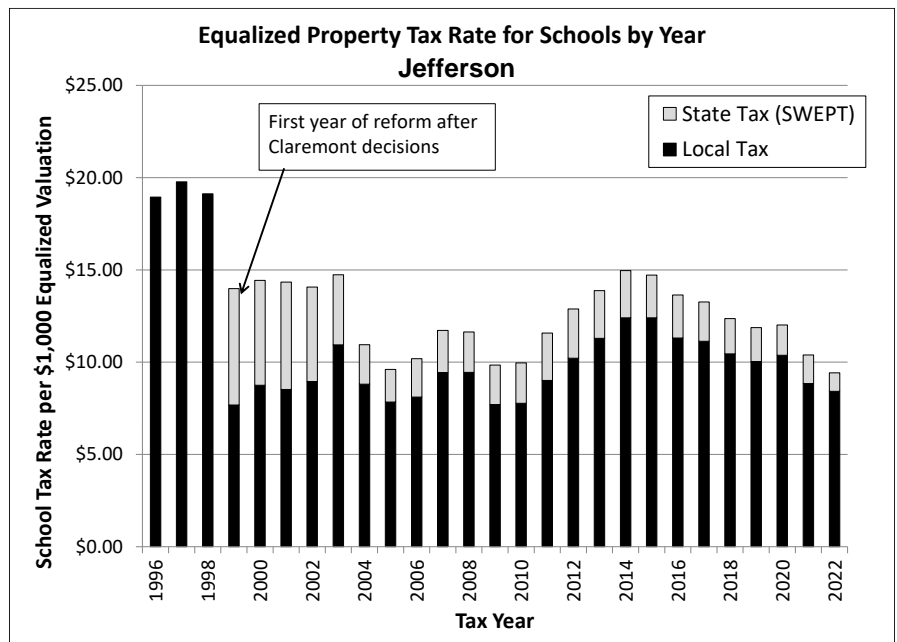
Figure 8



How Has Jefferson'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 \$6.31 per thousand equalized valuations in Jefferson. Also, in 1999 the state began the distribution of its new "adequacy aid" to each district. The result for Jefferson was a decrease in its equalized tax rate from \$19.12 per thousand in 1998 to \$13.99 in 1999. The 2022 equalized rate was \$7.50.

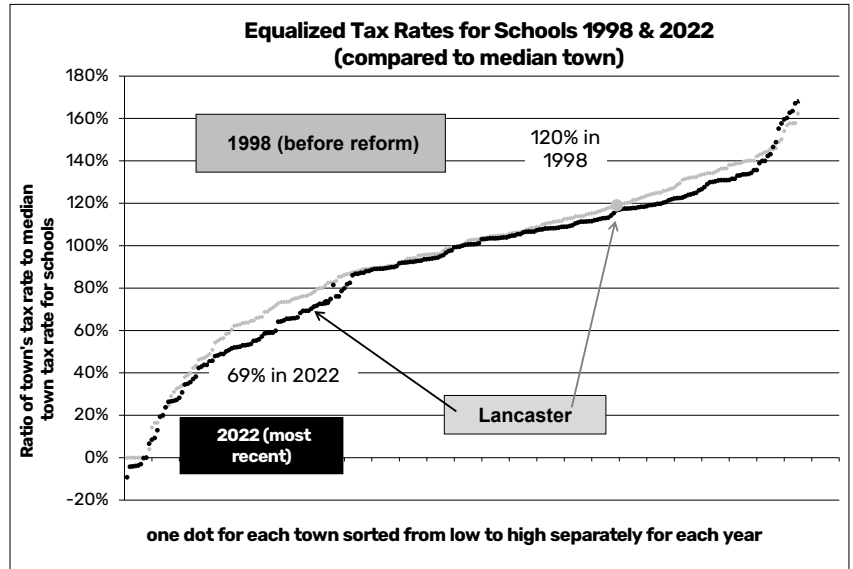
Figure 9



How Do Lancaster’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, Lancaster’s equalized property tax rate for its schools was \$22.30 per \$1,000 of property value. This rate was 120 percent of the median town. In 2022, Lancaster’s equalized school property tax rate was \$6.51 per \$1,000 of value (a \$5.65 local tax rate plus a \$0.86 state tax rate, which is retained locally). This was 69 percent of the median town.

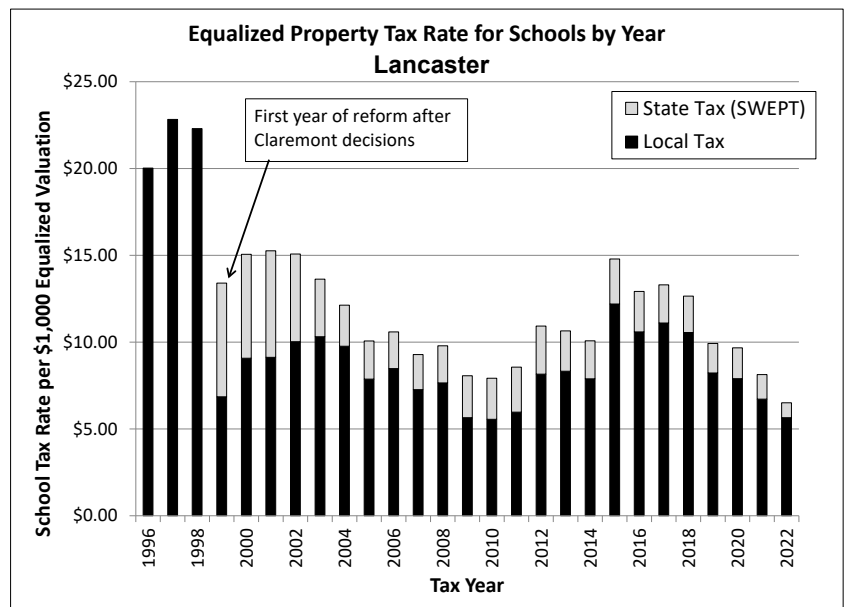
Figure 4



How Has Lancaster’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 \$6.55 per thousand equalized valuations in Lancaster. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for Lancaster was a decrease in its equalized tax rate from \$22.30 per thousand in 1998 to \$13.40 in 1999. The 2022 equalized rate was \$6.51.

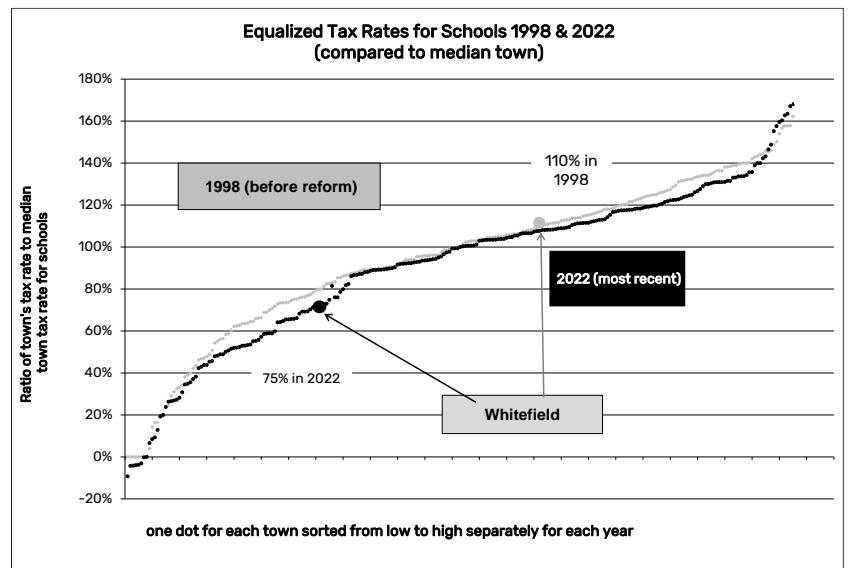
Figure 5



How Do Whitefield'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, Whitefield's equalized property tax rate for its schools was \$20.51 per \$1,000 of property value. This rate was 110 percent of the median town. In 2022, Whitefield's equalized school property tax rate was \$7.03 per \$1,000 of value (a \$6.24 local tax rate plus a \$0.79 state tax rate, which is retained locally). This was 75 percent of the median town.

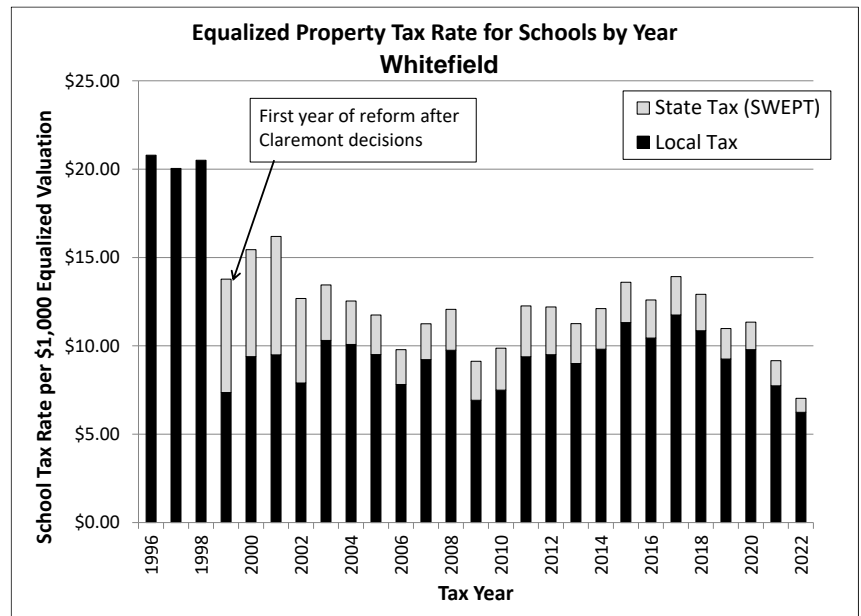
Figure 10



How Has Whitefield'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 \$6.42 per thousand equalized valuations in Whitefield. Also, in 1999 the state began the distribution of its new "adequacy aid" to each district. The result for Whitefield was a decrease in its equalized tax rate from \$20.51 per thousand in 1998 to \$13.78 in 1999. The 2022 equalized rate was \$7.03.

Figure 11



How Much Do Teachers Earn in White Mountains Regional?

In 2007-08 there were 12 teachers in White Mountains Regional. In 2022-23 there were 14 teachers.

In 2022-23 the average teacher salary in White Mountains Regional was \$51,474. This was less than the state average of \$63,926. White Mountains Regional's average teacher salary has remained below the state average and Lisbon and Moultonborough.

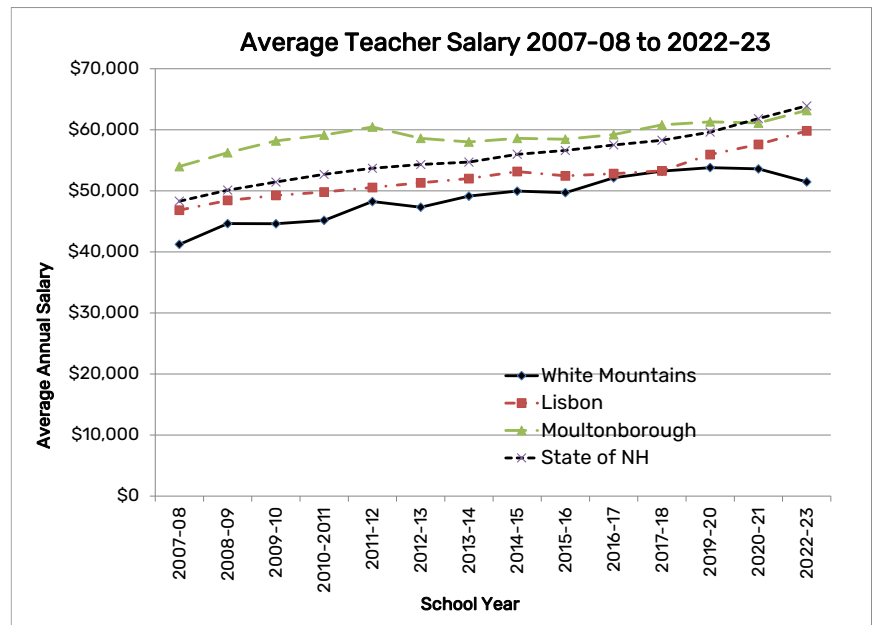
White Mountains Regional's average teacher salary increased by 15 percent from 2007-08 to 2022-23. At the same time, the Consumer Price Index increased by 42 percent. During the same period, the average salary in Concord increased by 45 percent.

The average teacher's salary is affected by two things: the actual salary schedule of a district and the number of years of teaching experience among the teachers. Teacher salary schedules generally increase salaries as teachers gain experience through years on the job. It is therefore possible for two districts that have identical salary schedules to have different average salaries.

On the other hand, starting salaries show us what a recent college graduate (Bachelor's degree) could earn as a first-time teacher in a district. This is important for hiring and retaining quality teachers over the long term. The starting salaries for teachers with a bachelor's degree in New Hampshire ranged from \$31,712 to \$64,007 in the 2022-23 school year.

White Mountains Regional School District had a starting salary for first-year teachers (with a BA degree) of \$40,800 for the 2022-23 school year. White Mountains Regional's starting salary for teachers was slightly lower than the unweighted state average of \$42,560.

Figure 6



What Does White Mountains Regional Spend on Special Education?

Under federal and state law students with physical, mental, or learning disabilities require special additional services to support their learning. An Individual Education Plan (IEP) is created for each such student. The cost of these services is tracked within the overall spending of each district.

As shown in the table below, in 2022-23 White Mountains Regional reported spending \$5,200,353.30 for these additional services.

Function	Amount
Instruction	\$3,410,385.88
Instruction Related	\$1,183,419.70
Administration	\$240,569
Legal	\$549.64
Transportation	\$365,401.34
TOTAL	\$5,200,353.30

During that year, White Mountains Regional had 112 students with IEPs. On average, this was \$46,431 for each such student. In the state overall there were 30,965 such students and the total cost was \$915,220,911. The statewide average was \$29,557. The average cost for extra services for each student with an IEP in White Mountains Regional was much higher than the average throughout the state.

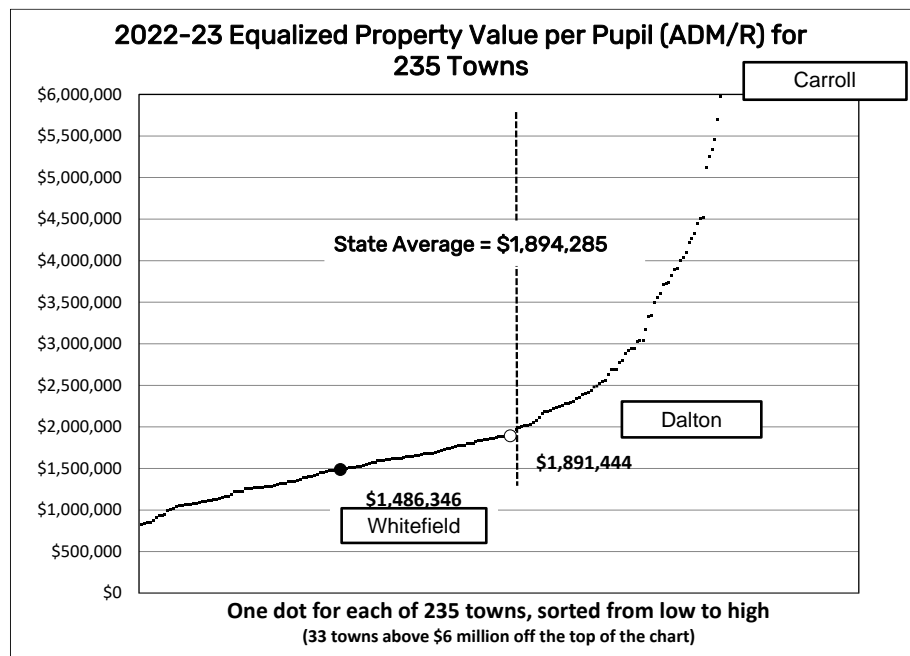
These costs *are in addition to* the non-special education costs that are shared among all students. While \$29,557 was the average extra cost, for some students with considerable disability, the cost can be much higher than the average while for others it may be only a few hundred dollars.

How Do Property Values in White Mountains Regional Compare to Other Communities?

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

In 2022, White Mountains Regional was funded primarily by 4 different towns. Carroll had had \$642,161,921 of equalized property valuation and 58 students (as measured by average daily membership in residence or ADM-R). This means that Carroll's EQVP that

Figure 7



year was \$11,070,001, which is too high for our graph. Jefferson had \$201,090,356 equalized property valuation and 111 students. Jefferson's EQVP that year was \$1,894,030. Dalton had \$164,568,499 equalized property value and 87 students. Dalton's EQVP that year was \$1,891,444. Whitefield had \$398,296,907 equalized property value and 268 students. Whitefield's EQVP that year was \$1,486,346. The state average EQVP was \$1,894,285. Jefferson, Dalton, and Whitefield are all below the state average.

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