

New Hampshire’s public school system, and the methods used to fund it, affect all Granite Staters but can often be difficult to grasp. Below are some common questions about Timberlane’s school funding, along with key facts and figures. We hope this information sheds light on the inequities that continue to challenge our school funding.

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

Atkinson, Sandown, Plaistow, and Danville have the same per-pupil expenditures because they share a school district. In the 1998-99 school year, the last year before New Hampshire increased education aid in response to the Claremont rulings, Atkinson (Timberlane SD) spent \$5,239 per elementary student or 88 percent of the median spending among towns. In 2022-23, Atkinson's per-pupil spending had increased to \$20,012, which was still 88 percent of the state median.

Figure 1

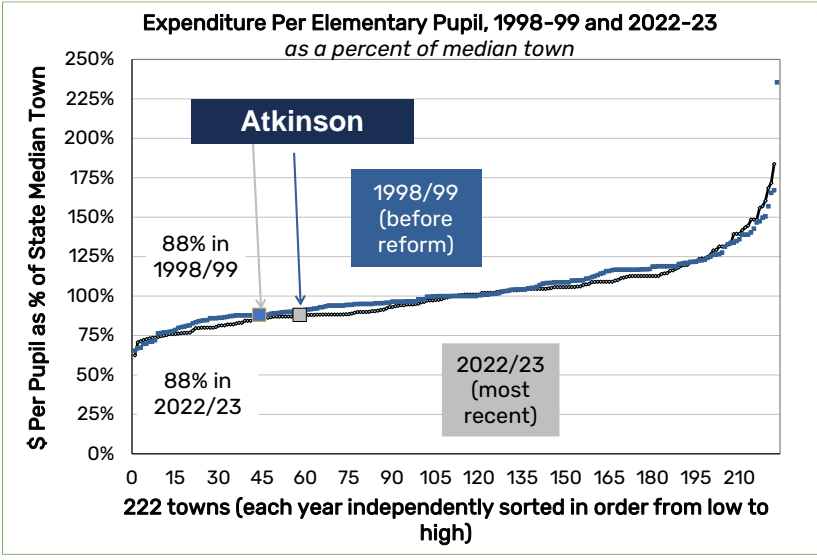
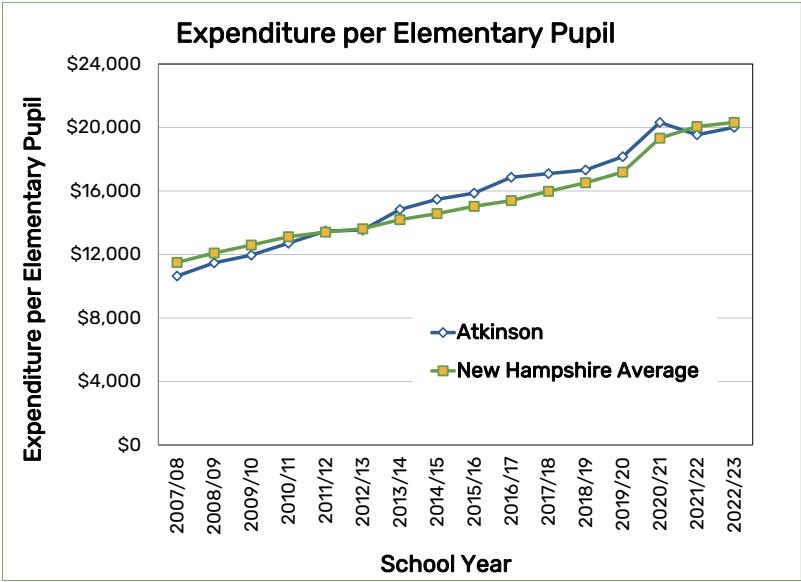


Figure 2 highlights the spending trends over the past 15 years, comparing Atkinson’s expenditure per elementary student to the state average. The data reveals that Timberlane SD has consistently spent about the same as the state average, with spending in 2023 below the state average by \$310.

Figure 2



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.

Spending by Type	Percentage	
	Timberlane	NH Average
Regular Instruction	43%	39%
Special Programs	19%	19%
Vocational Programs	0%	1%
Other Instructional Programs	2%	2%
Student Support Services	7%	8%
Instructional Support Staff	2%	4%
Administration	12%	11%
Plant Operations	8%	9%
Pupil Transportation	5%	5%
Food Services	1%	1%
Bond & Note Interest	0%	1%
Other Expenses	0%	0%
Total Expenses	100%	100%

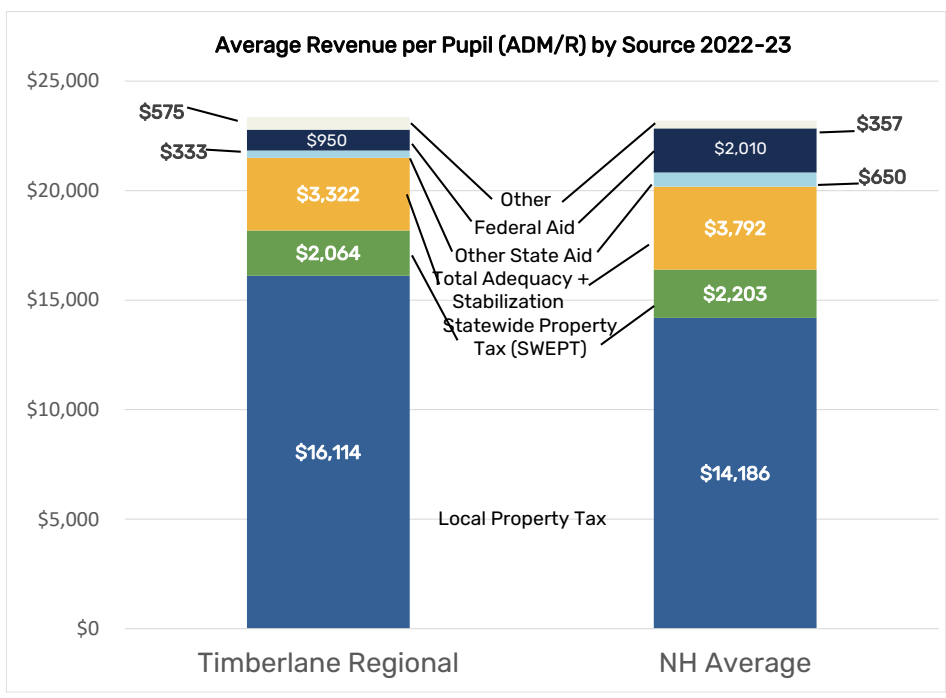
As shown in Table 1, Timberlane spent more on regular instruction and administration than the average. In contrast, spending on instructional support staff and vocational programs was lower.

How Does Timberlane Pay for Public Schools?

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

During the 2022-23 school year, Timberlane School District’s total school revenue was \$23,357 per pupil, about the same as the state average of \$23,198. Property taxes (local plus statewide) provided \$18,177 per pupil or 78 percent of the overall amount, a bit more than the state average of 71 percent. Timberlane received \$3,322 in total state “adequacy grant” per pupil. The state average aid was \$3,792.

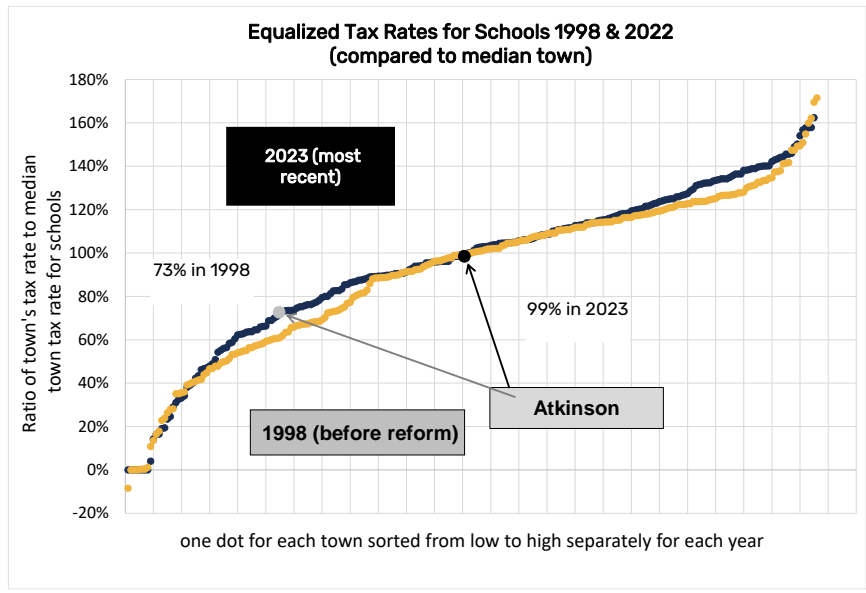
Figure 3



How Do Atkinson’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, Atkinson’s equalized property tax rate for its schools was \$13.58 per \$1,000 of property value. This rate was 73 percent of the median town. In 2023, the equalized school property tax rate in Atkinson was \$9.28 per \$1,000 of value (a \$8.11 local tax rate plus a \$1.17 state tax rate, which is retained locally). This was 99 percent of the median town.

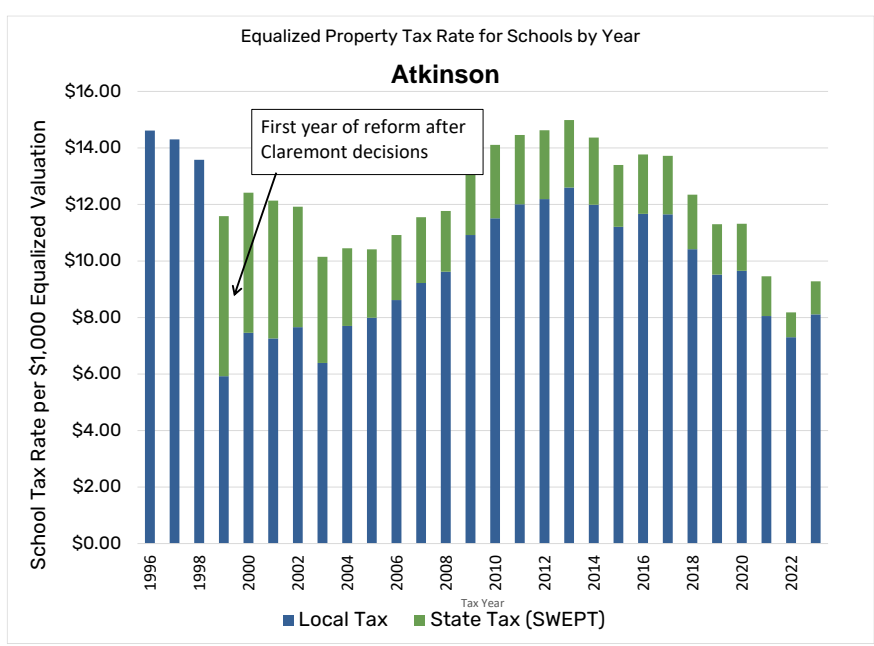
Figure 4



How Has Atkinson’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 \$5.67 per thousand equalized valuations in Atkinson. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for Atkinson was a decrease in its equalized tax rate from \$13.58 per thousand in 1998 to \$11.59 in 1999. The 2023 equalized rate was \$9.28.

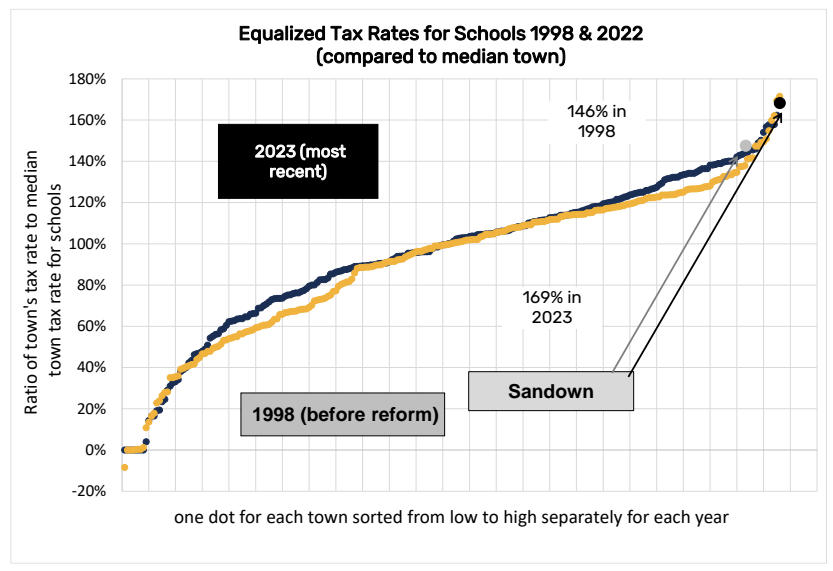
Figure 5



How Do Sandown’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, Sandown’s equalized property tax rate for its schools was \$27.12 per \$1,000 of property value. This rate was 146 percent of the median town. In 2023, the equalized school property tax rate in Sandown was \$15.88 per \$1,000 of value (a \$14.70 local tax rate plus a \$1.18 state tax rate, which is retained locally). This was 169 percent of the median town.

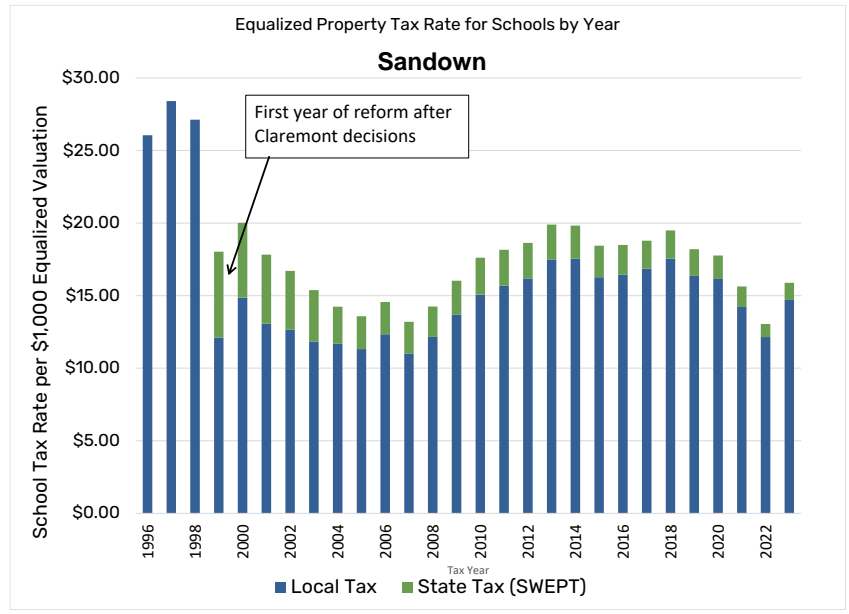
Figure 6



How Has Sandown’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 \$5.92 per thousand equalized valuations in Sandown. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for Sandown was a decrease in its equalized tax rate from \$27.12 per thousand in 1998 to \$18.03 in 1999. The 2023 equalized rate was \$15.88.

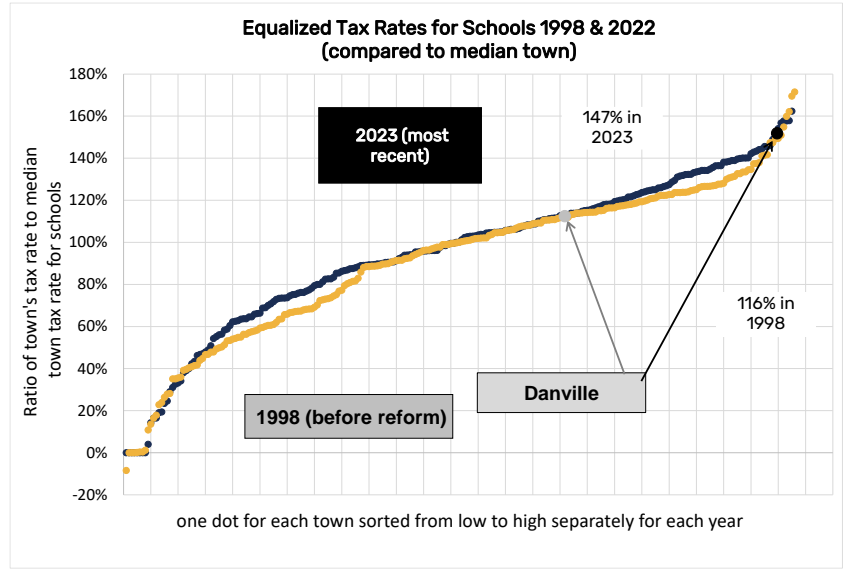
Figure 7



How Do Danville’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, Danville’s equalized property tax rate for its schools was \$21.61 per \$1,000 of property value. This rate was 116 percent of the median town. In 2023, the equalized school property tax rate in Danville was \$13.81 per \$1,000 of value (a \$12.75 local tax rate plus a \$1.06 state tax rate, which is retained locally). This was 147 percent of the median town.

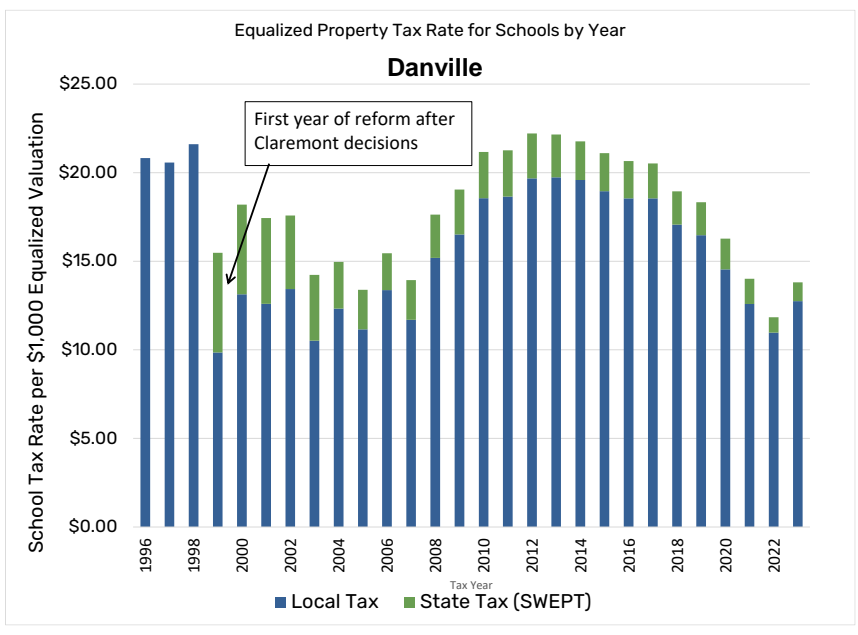
Figure 8



How Has Danville’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 \$5.63 per thousand equalized valuations in Danville. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for Danville was a decrease in its equalized tax rate from \$21.61 per thousand in 1998 to \$15.48 in 1999. The 2023 equalized rate was \$13.81.

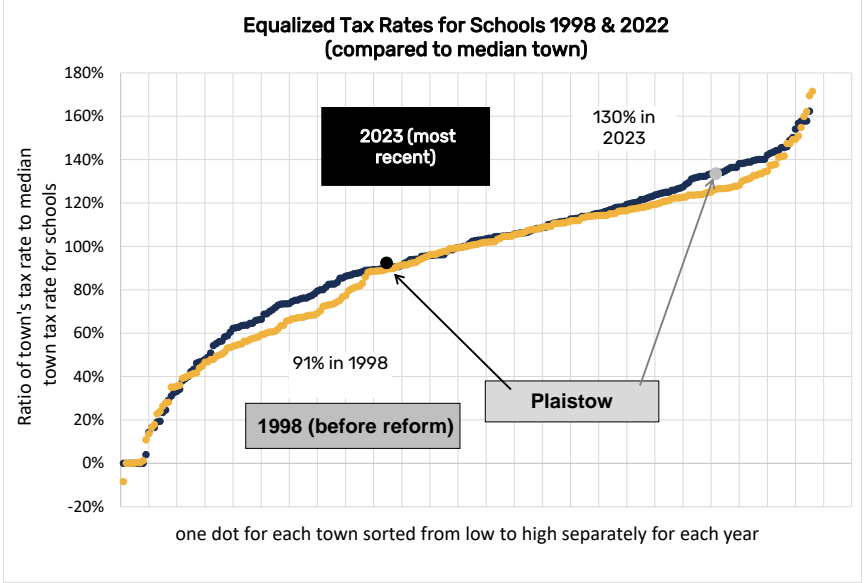
Figure 9



How Do Plaistow’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, Plaistow’s equalized property tax rate for its schools was \$16.88 per \$1,000 of property value. This rate was 91 percent of the median town. In 2023, the equalized school property tax rate in Plaistow was \$12.18 per \$1,000 of value (a \$11.05 local tax rate plus a \$1.13 state tax rate, which is retained locally). This was 130 percent of the median town.

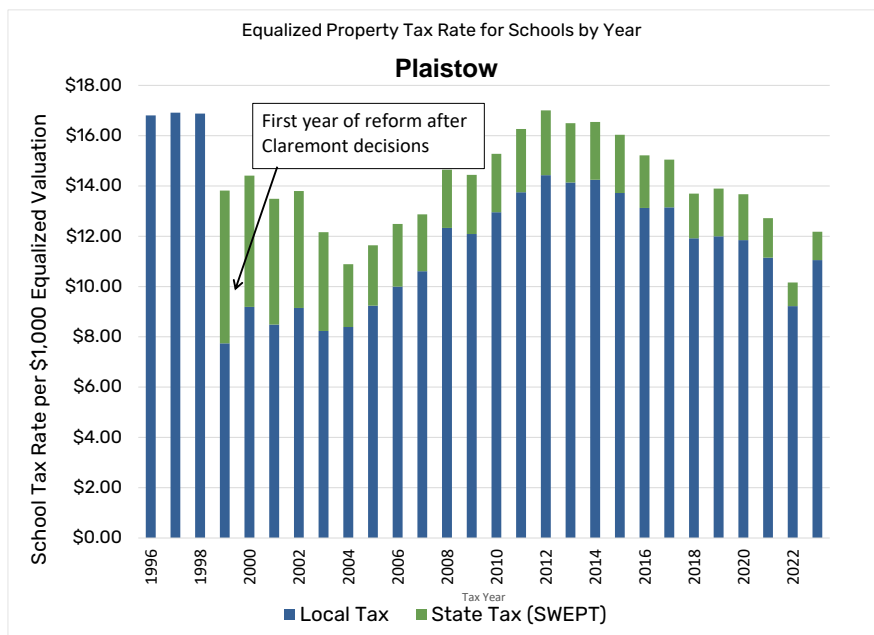
Figure 10



How Has Plaistow’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 \$6.08 per thousand equalized valuations in Plaistow. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for Plaistow was a decrease in its equalized tax rate from \$16.88 per thousand in 1998 to \$13.82 in 1999. The 2023 equalized rate was \$12.18.

Figure 11

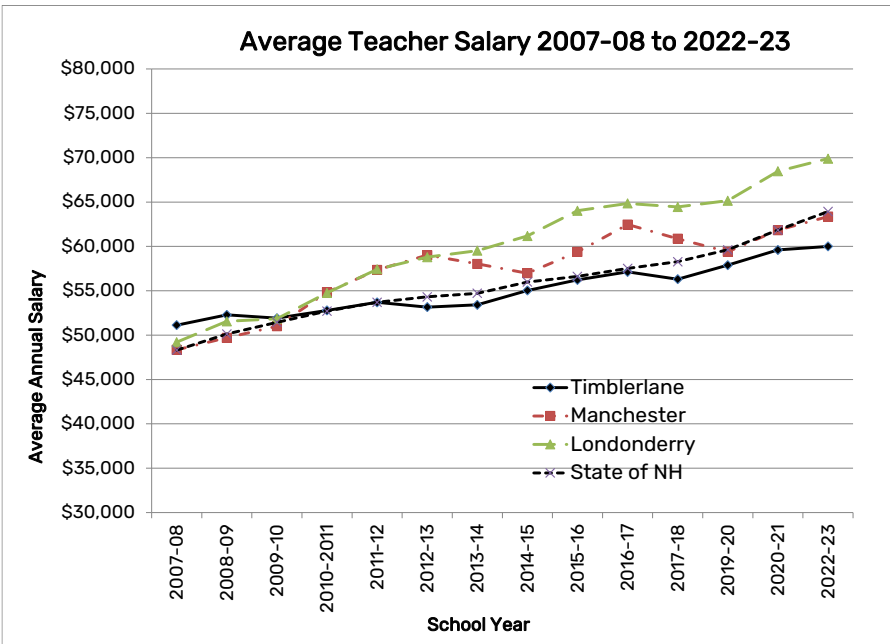


How Much Do Teachers Earn in Timberlane?

In 2007-08, Timberlane had 349 teachers, but by 2022-23, that number had decreased to 294. During the 2022-23 school year, the average teacher salary in Timberlane was \$60,000, 7% lower than the state average of \$63,926. Consistently remaining below both the state and Londonderry averages since 2009. Over the same period, Timberlane’s average teacher salary increased by 15 percent, while the Consumer Price Index increased by 42%. Concord saw a 45 percent rise in their teacher salaries in the same time.

The average teacher salary is influenced by both the district’s salary schedule and the experience levels of its teachers, which can result in salary differences between districts with similar pay scales. Starting salaries, a key factor in attracting and retaining quality teachers, ranged from \$31,712 to \$64,007 in New Hampshire for the 2022-23 school year. Timberlane offered a starting salary of \$39,960, with Timberlane’s starting pay 7 percent lower than the unweighted state average of \$42,560.

Figure 12



What Does Timberlane 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 Program (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 Timberlane reported spending \$15,832,596.89 for these additional services.

Function	Amount
Instruction	\$13,057,516.38
Instruction Related	\$1,317,908.98
Administration	\$482,281.17
Legal	\$182,760.10
Transportation	\$792,130.26
TOTAL	\$15,832,596.89

During that year, Timberlane had 700 students with IEPs. On average, this was \$22,617 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 at Timberlane was lower than the average throughout the state.

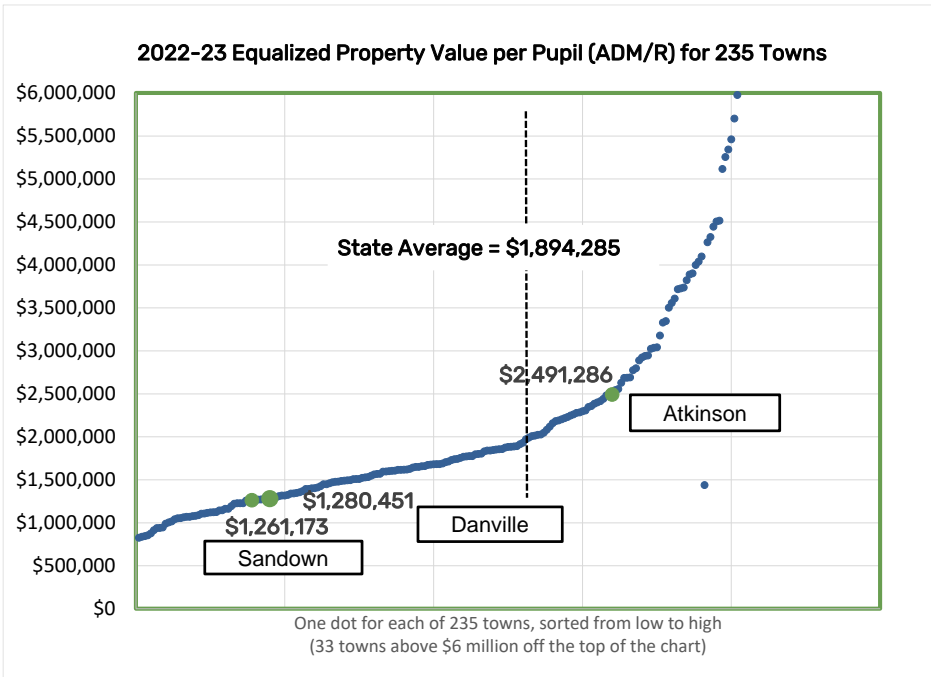
These costs *are in addition to* the non-special education costs that are shared among all students. While \$29,557 was the average extra cost, for some students with considerable disability, the cost can be much higher than the average while for others it may be only a few hundred dollars.

How Do Property Values in Timberlane Compare to Other Communities?

Figure 13

The most important metric reflecting a town’s capacity to raise taxes for its schools is the Equalized Property Value per Pupil (EQVP). This figure answers the question: “What financial resources are available in our town to be taxed for each student funded by the school budget?” A higher EQVP allows a town to generate the same revenue with a lower school property tax rate.

In 2022, Timberlane consisted of Danville, Atkinson, Sandown, and Plaistow. Atkinson had an EQVP of \$2,491,286, Danville had an EQVP of \$1,280,451, Sandown had an EQVP of 1,261,173, and Plaistow had an EQVP of \$1,796,718.



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.