



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 Kearsarge’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 Kearsarge Spend on Public Schools? How Does It Compare to Other Communities?

New London, Sutton, Springfield, Warner, Newbury, Wilmot, and Bradford have the same per-pupil expenditure 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, New London (Kearsarge RSD) spent \$7,068 per elementary student or 119 percent of the median spending among towns. In 2023-24, New London’s per-pupil spending had increased to \$26,066, which was 108 percent of the state median.

Figure 1

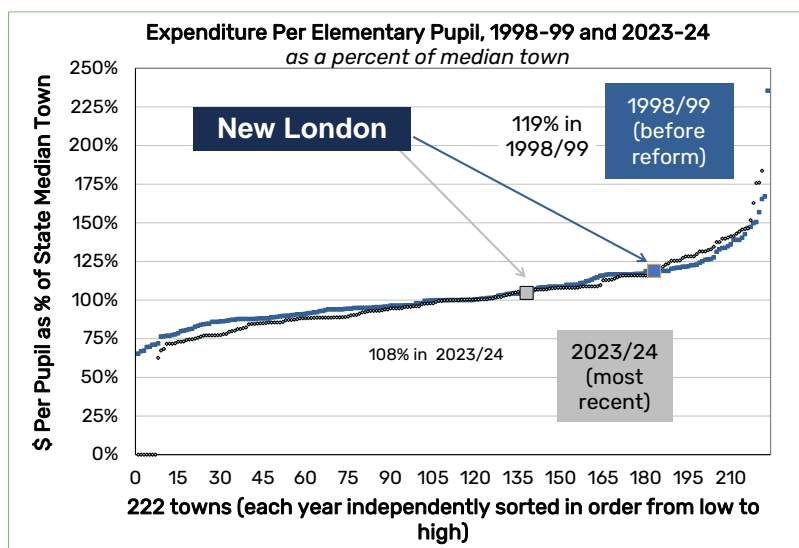
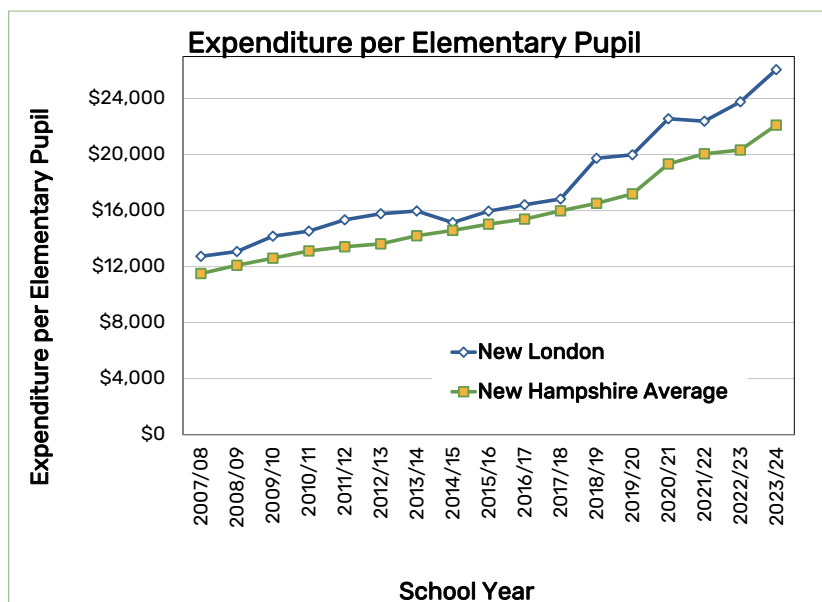


Figure 2 highlights the spending trends over the past 15 years, comparing New London’s expenditure per elementary student to the state average. The data reveals that Kearsarge RSD has consistently been above the state average, with spending in 2023 above the state average by \$3,959.

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.

As shown in Table 1, Kearsarge spent more on regular instruction and plant operations than the average. In contrast, spending on special programs and student support services was lower.

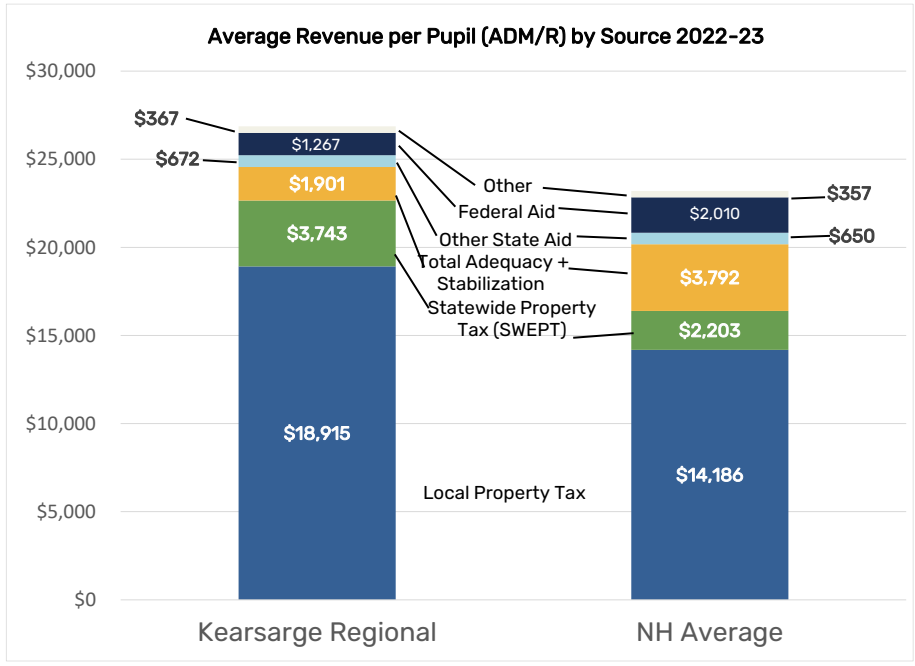
Spending by Type	Percentage	
	Kearsarge Regional	NH Average
Regular Instruction	43%	39%
Special Programs	17%	19%
Vocational Programs	0%	1%
Other Instructional Programs	1%	2%
Student Support Services	4%	8%
Instructional Support Staff	2%	4%
Administration	11%	11%
Plant Operations	13%	9%
Pupil Transportation	5%	5%
Food Services	1%	1%
Bond & Note Interest	2%	1%
Other Expenses	0%	0%
Total Expenses	100%	100%

How Does Kearsarge Pay for Public Schools?

Figure 3 shows all the various revenue sources that Kearsarge uses to pay for its students’ education, measuring them on a per-pupil basis. It also compares Kearsarge’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, Kearsarge School District’s total school revenue was \$26,865 per pupil, a bit more than the state average of \$23,198. Property taxes (local plus statewide) provided \$22,658 per pupil or 84 percent of the overall amount, much more than the state average of 71 percent. Kearsarge received \$1,933 in total state “adequacy grant” per pupil. The state average aid was \$3,792.

Figure 3

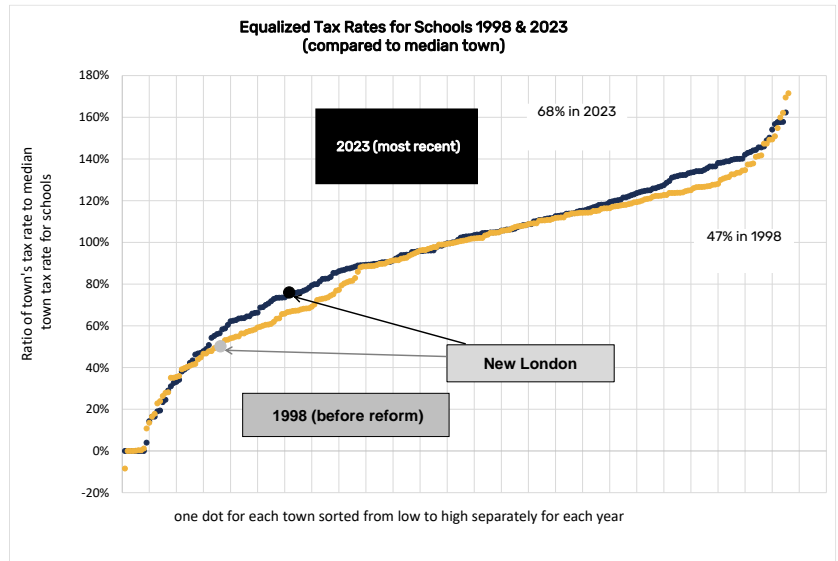




How Do New London’s School Property Tax Rates Compare to Other Communities?

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, New London’s equalized property tax rate for its schools was \$8.71 per \$1,000 of property value. This rate was 47 percent of the median town. In 2023, the equalized school property tax rate in New London was \$6.39 per \$1,000 of value (a \$5.24 local tax rate plus a \$1.15 state tax rate, which is retained locally). This was 68 percent of the median town.

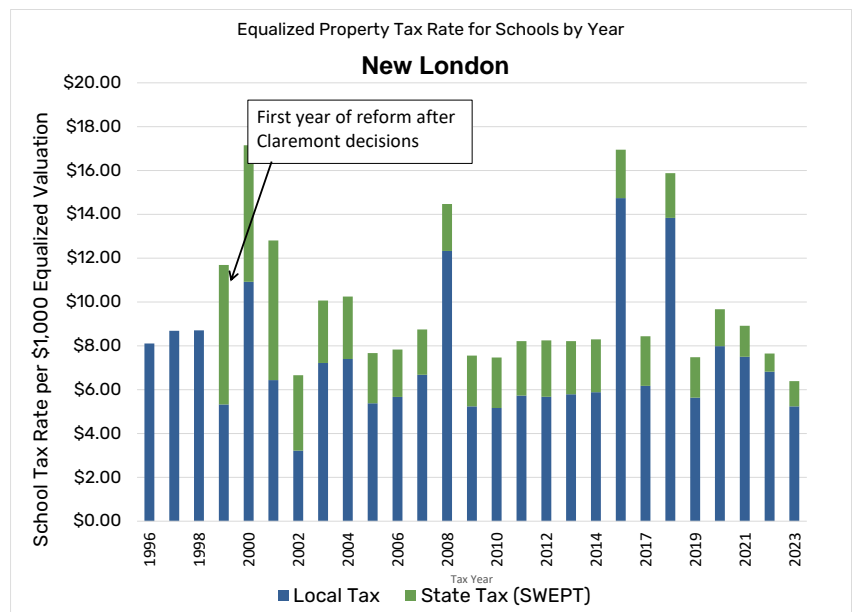
Figure 4



How Has New London’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 \$6.36 per thousand equalized valuations in New London. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for New London was an increase in its equalized tax rate from \$8.71 per thousand in 1998 to \$11.69 in 1999. The 2023 equalized rate was \$6.39.

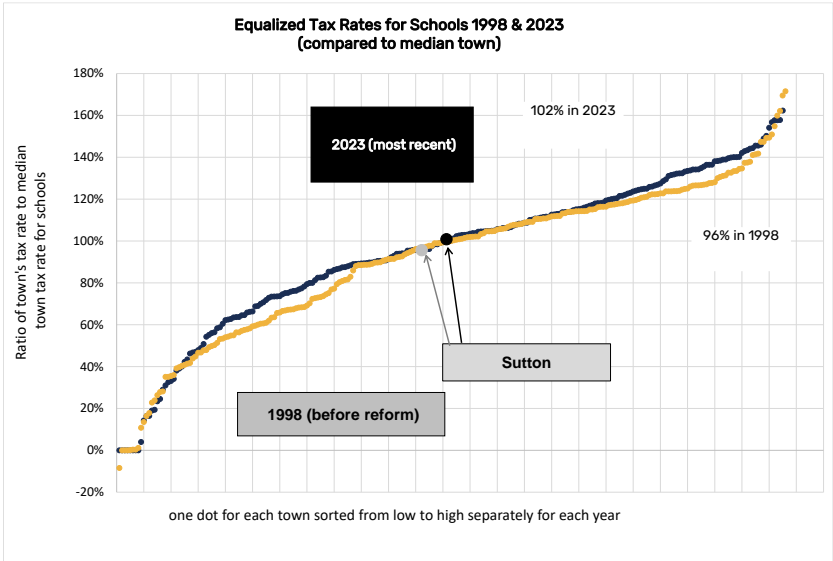
Figure 5



How Do Sutton’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, Sutton’s equalized property tax rate for its schools was \$17.92 per \$1,000 of property value. This rate was 96 percent of the median town. In 2023, the equalized school property tax rate in Sutton was \$9.57 per \$1,000 of value (a \$8.42 local tax rate plus a \$1.15 state tax rate, which is retained locally). This was 102 percent of the median town.

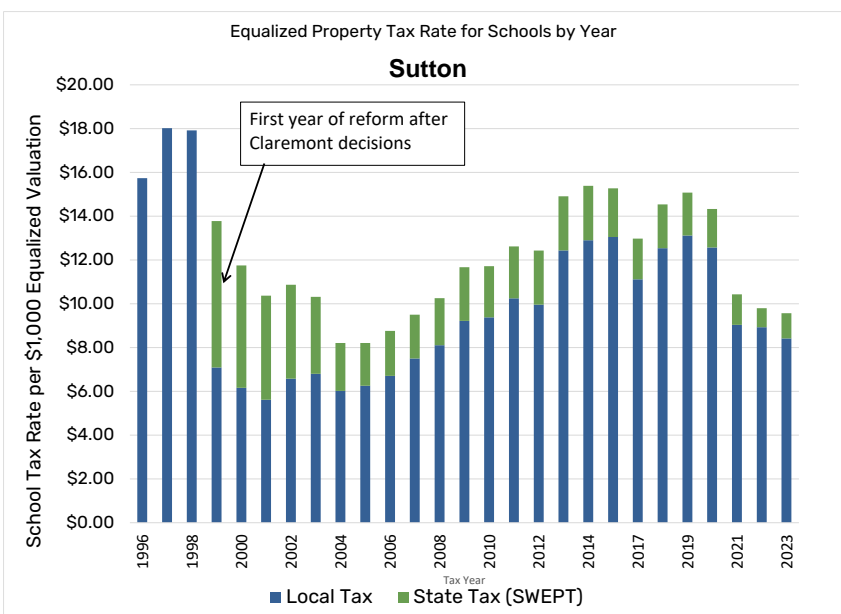
Figure 6



How Has Sutton’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 Sutton. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for Sutton was a decrease in its equalized tax rate from \$17.92 per thousand in 1998 to \$13.78 in 1999. The 2023 equalized rate was \$9.57.

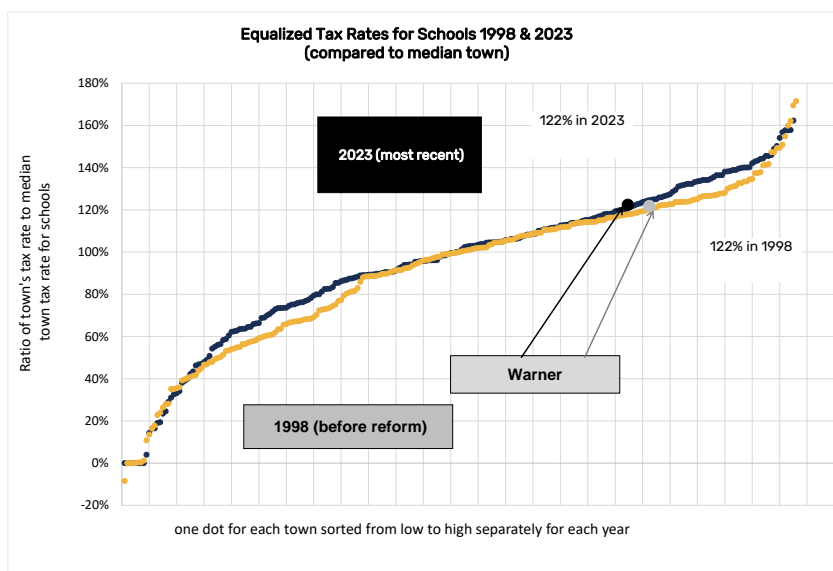
Figure 7



How Do Warner'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, Warner's equalized property tax rate for its schools was \$22.65 per \$1,000 of property value. This rate was 122 percent of the median town. In 2023, the equalized school property tax rate in Warner was \$11.47 per \$1,000 of value (a \$10.34 local tax rate plus a \$1.13 state tax rate, which is retained locally). This was 122 percent of the median town.

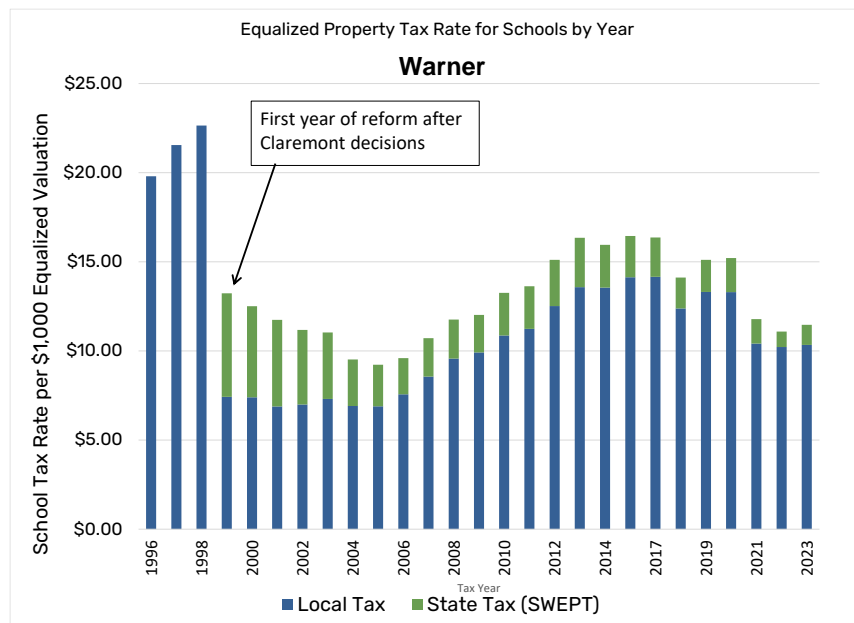
Figure 8



How Has Warner'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 \$5.80 per thousand equalized valuations in Warner. Also, in 1999 the state began the distribution of its new "adequacy aid" to each district. The result for Warner was a decrease in its equalized tax rate from \$22.65 per thousand in 1998 to \$13.23 in 1999. The 2023 equalized rate was \$11.47.

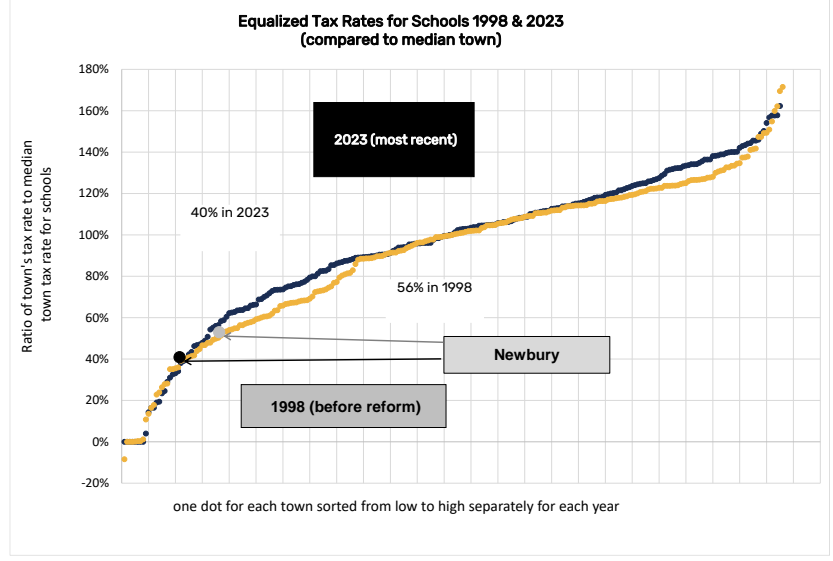
Figure 9



How Do Newbury’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, Newbury’s equalized property tax rate for its schools was \$10.51 per \$1,000 of property value. This rate was 56 percent of the median town. In 2023, the equalized school property tax rate in Newbury was \$3.78 per \$1,000 of value (a \$2.94 local tax rate plus a \$.84 state tax rate, which is retained locally). This was 40 percent of the median town.

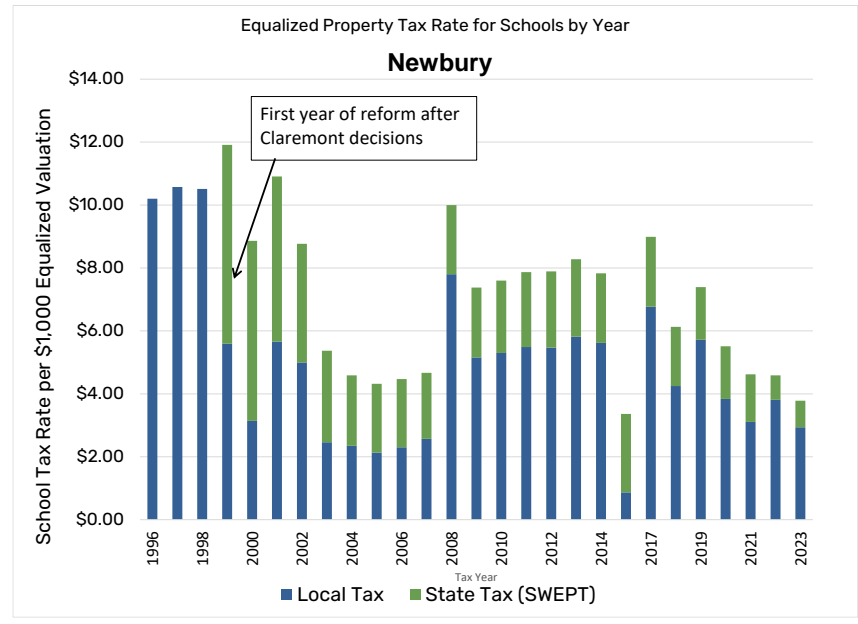
Figure 10



How Has Newbury’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 \$6.32 per thousand equalized valuations in Newbury. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for Newbury was an increase in its equalized tax rate from \$10.51 per thousand in 1998 to \$11.91 in 1999. The 2023 equalized rate was \$3.78.

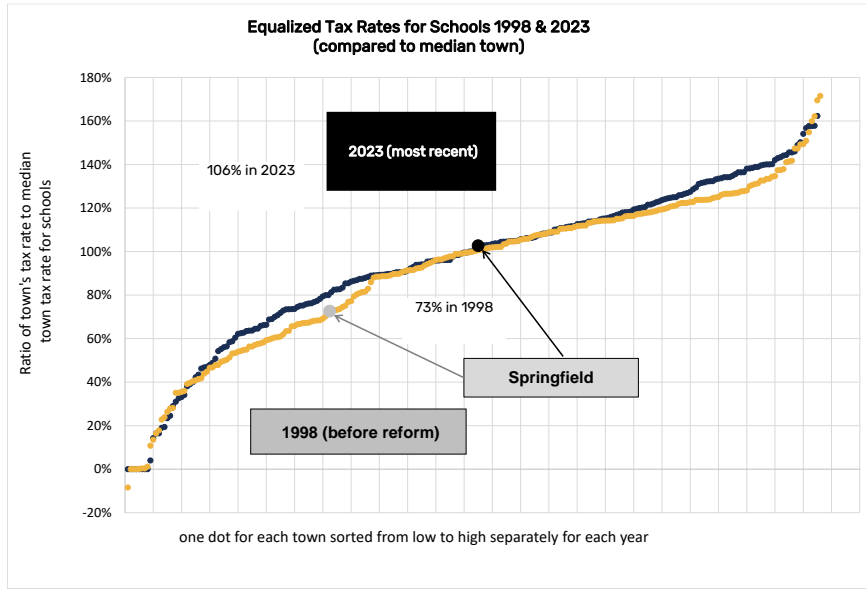
Figure 11



How Do Springfield’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, Springfield’s equalized property tax rate for its schools was \$13.68 per \$1,000 of property value. This rate was 73 percent of the median town. In 2023, the equalized school property tax rate in Springfield was \$9.91 per \$1,000 of value (a \$8.73 local tax rate plus a \$1.18 state tax rate, which is retained locally). This was 106 percent of the median town.

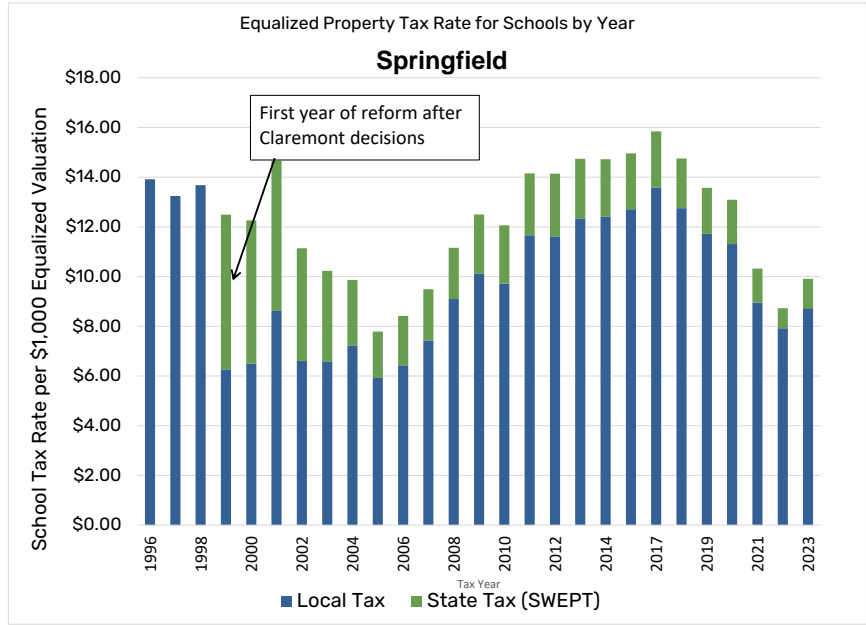
Figure 12



How Has Springfield’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 \$6.22 per thousand equalized valuations in Springfield. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for Springfield was a decrease in its equalized tax rate from \$13.68 per thousand in 1998 to \$12.49 in 1999. The 2023 equalized rate was \$9.91.

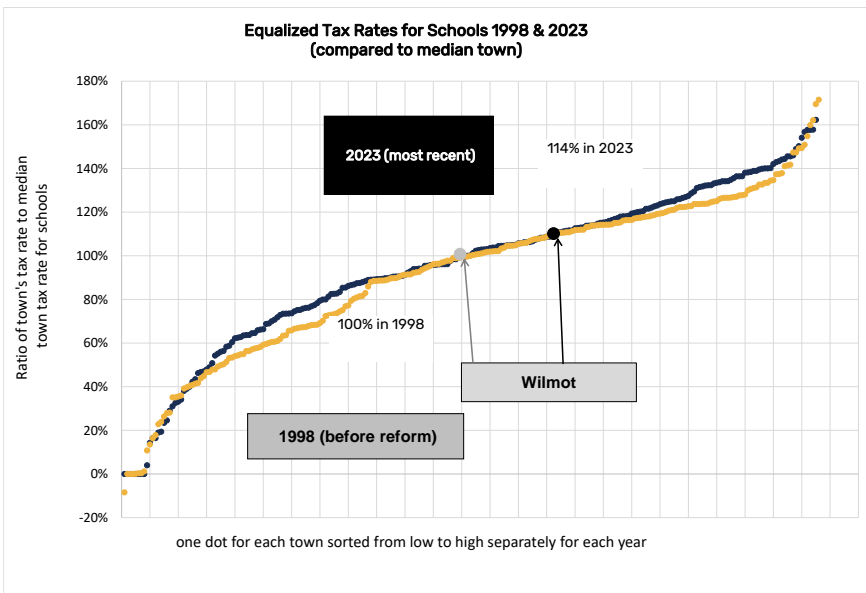
Figure 13



How Do Wilmot’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, Wilmot’s equalized property tax rate for its schools was \$18.66 per \$1,000 of property value. This rate was 100 percent of the median town. In 2023, the equalized school property tax rate in Wilmot was \$10.70 per \$1,000 of value (a \$9.48 local tax rate plus a \$1.22 state tax rate, which is retained locally). This was 114 percent of the median town.

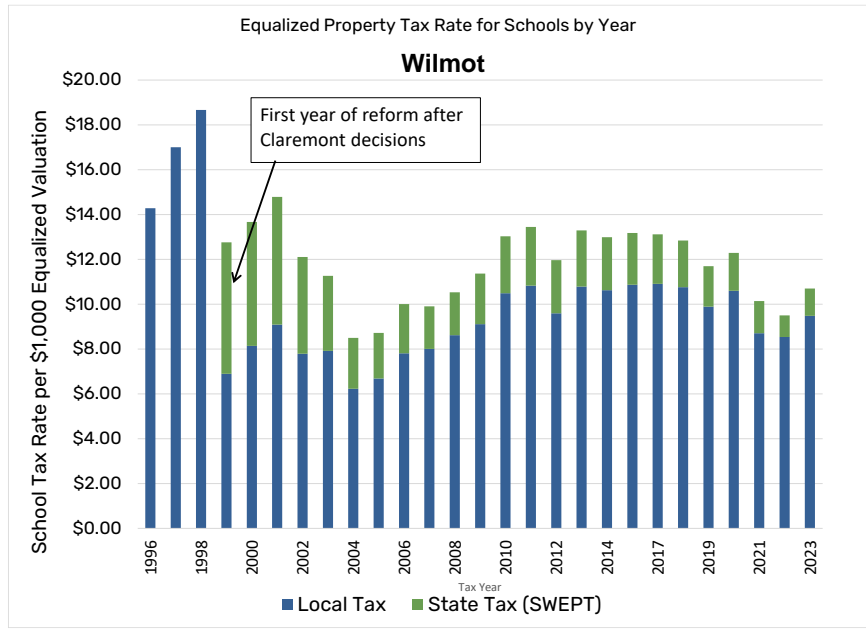
Figure 14



How Has Wilmot’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 \$5.86 per thousand equalized valuations in Wilmot. Also, in 1999 the state began the distribution of its new “adequacy aid” to each district. The result for Wilmot was a decrease in its equalized tax rate from \$18.66 per thousand in 1998 to \$12.76 in 1999. The 2023 equalized rate was \$10.70.

Figure 15

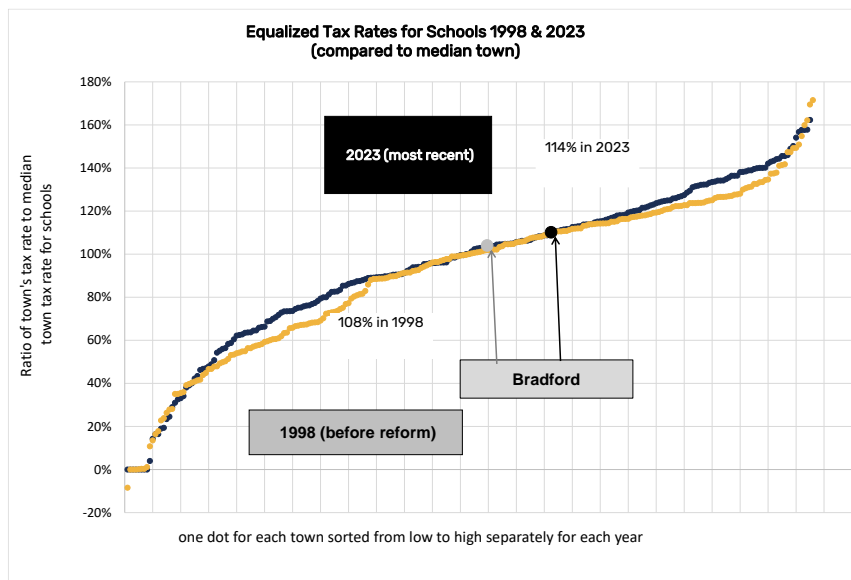




How Do Bradford's School Property Tax Rates Compare to Other Communities?

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, Bradford's equalized property tax rate for its schools was \$20.18 per \$1,000 of property value. This rate was 108 percent of the median town. In 2023, the equalized school property tax rate in Bradford was \$10.72 per \$1,000 of value (a \$9.40 local tax rate plus a \$1.32 state tax rate, which is retained locally). This was 114 percent of the median town.

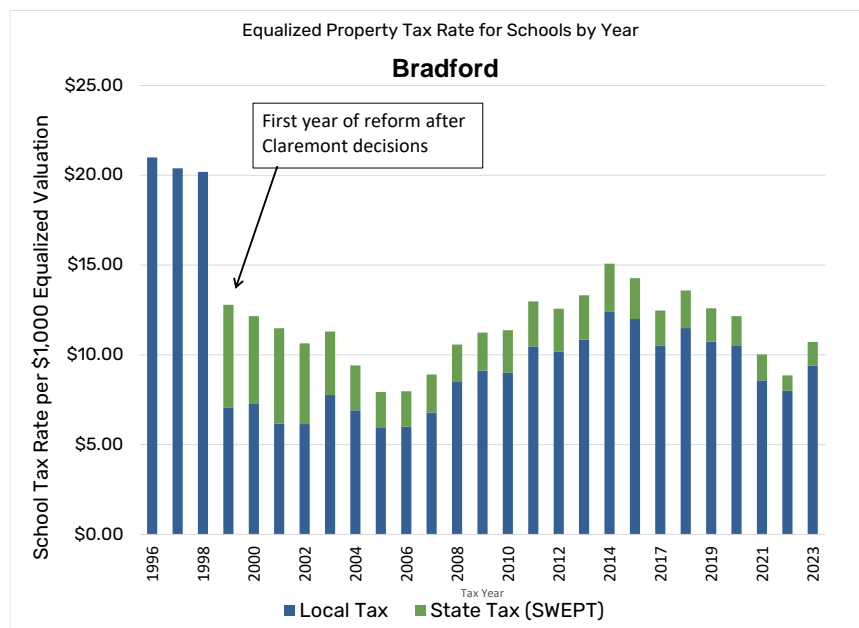
Figure 16



How Has Bradford'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 \$5.72 per thousand equalized valuations in Bradford. Also, in 1999 the state began the distribution of its new "adequacy aid" to each district. The result for Bradford was a decrease in its equalized tax rate from \$20.18 per thousand in 1998 to \$12.16 in 1999. The 2023 equalized rate was \$10.72.

Figure 17

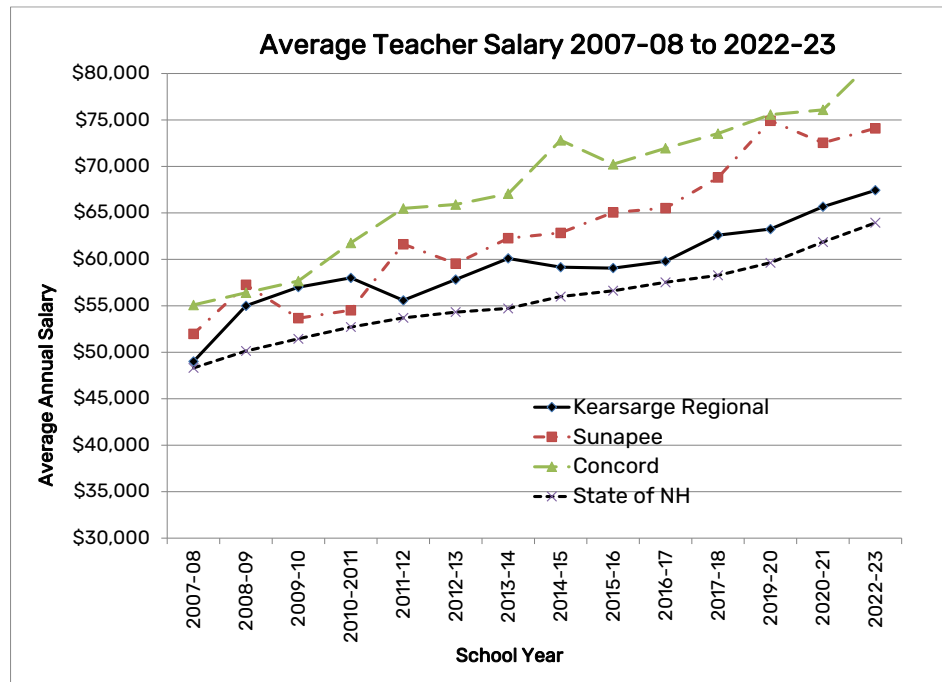


How Much Do Teachers Earn in Kearsarge?

In 2007-08, Kearsarge had 167 teachers, but by 2022-23, that number had decreased to 164. During the 2022-23 school year, the average teacher salary in Kearsarge was \$67,426, 5% higher than the state average of \$63,926. Kearsarge has consistently remained above the state and below Concord averages since 2008. Over the same period, Kearsarge’s average teacher salary increased by 23 percent, while the Consumer Price Index increased by 42 percent. 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. Kearsarge offered a starting salary of \$41,016, with Kearsarge’s starting pay 3 percent lower than the unweighted state average of \$42,560.

Figure 18



What Does Kearsarge 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 Kearsarge reported spending \$8,520,955.69 for these additional services.

Function	Amount
Instruction	\$7,487,895.66
Instruction Related	\$151,388.63
Administration	\$748,700.96
Legal	\$12,308.30
Transportation	\$120,662.14
TOTAL	\$8,520,955.69

During that year, Kearsarge had 263 students with IEPs. On average, this was \$32,399 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 Kearsarge was more than the average throughout the state.

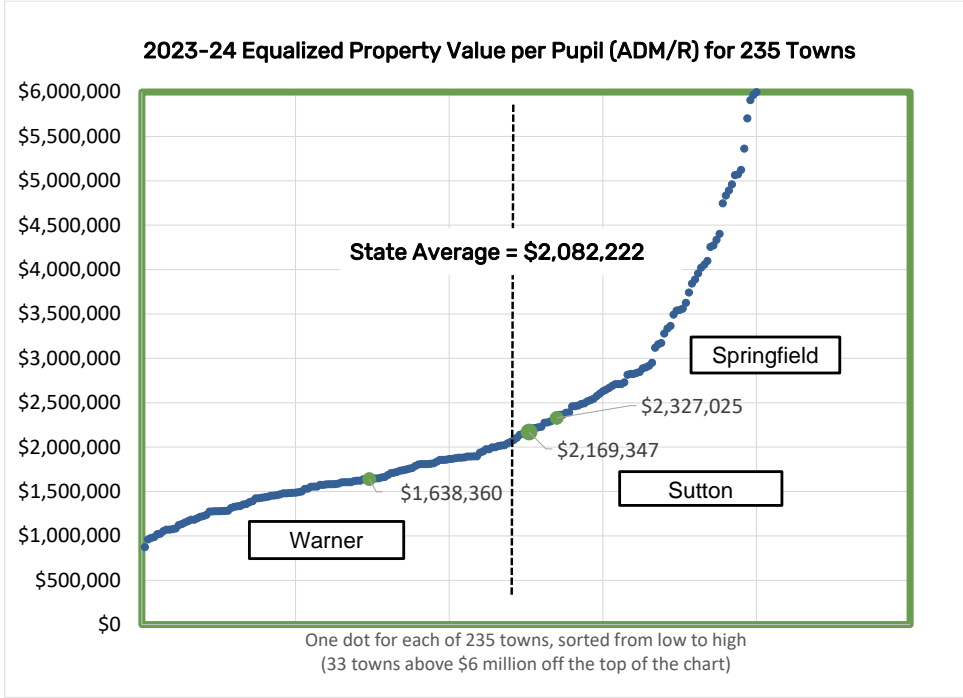
These costs are in addition to the non-special education costs that are shared among all students. While \$29,557 was the average extra cost, for some students with considerable disability, the cost can be much higher than the average while for others it may be only a few hundred dollars.

What are Property Values in Kearsarge?

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 2023, Kearsarge consisted of these communities with these EQVPs: New London (\$6,716,284), Sutton (\$2,169,347), Warner (\$1,638,360), Bradford (\$1,646,215), Springfield (\$2,327,025), Newbury (\$10,000,997) and Wilmot (\$1,721,392).

Figure 19



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.