

# School Funding in Hillsboro-Deering

## How Hillsboro-Deering's Schools Compare

### At a Glance:

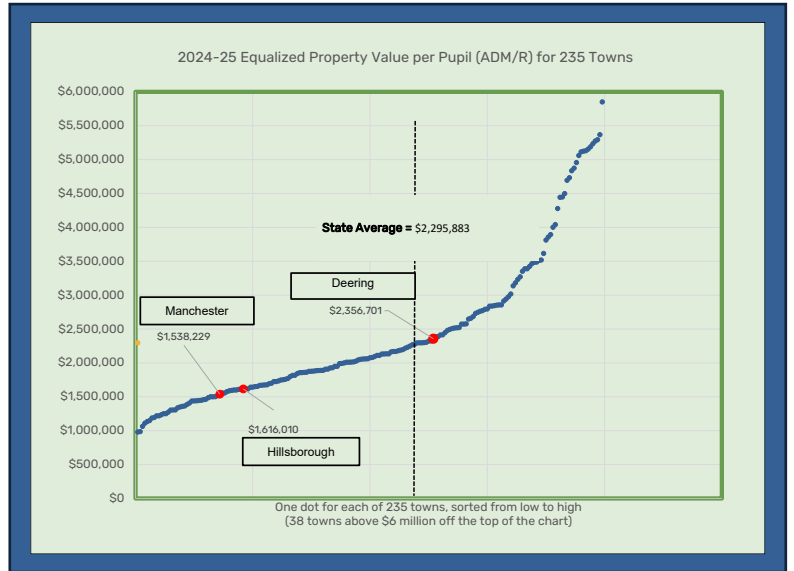
- Hillsboro's property-wealth capacity is 70% of the state average.
- Hillsboro-Deering allocates 38% of its budget to Regular Instruction.
- Deering's Tax Rate is 124% of the state average
- Hillsboro-Deering's special education costs are at the state average of \$31,000.

### Fairness and Capacity

Fair school funding starts with what each town can reasonably raise per student. Equalized Property Value per Pupil (EQVP) measures that capacity—it reflects the amount of property wealth available for taxation, divided by the number of students. In towns with higher EQVP, the same school dollars can be raised with lower tax rates; in towns with lower EQVP, tax rates must be higher or schools settle for less.

In 2024, Hillsboro's EQVP was \$1,616,010, about 70% of the statewide average of \$2,295,883. That means Hillsboro had slightly below-average capacity to raise funds locally. In the same year, Deering had an EQVP of \$2,356,701, about 102% of the statewide average. To understand how this translates into actual school funding, Hillsboro's tax rate was \$10.14, and Deering's equalized tax rate was 10.69,

or 124% of the state average, with an Average Daily Membership (ADM/R) of 962. The student population included 353 eligible for Free and Reduced-Price Lunch (FRL), 8 English Language Learners (ELL), and 211 receiving Special Education (SPED) services. In terms of funding, Hillsboro-Deering received \$5,845 in adequacy aid from the state, while raising \$1,564 locally through the Statewide Education Property Tax (SWEPT). These figures together help illustrate both the town's fiscal capacity and the level of student need it must meet.



| Spending by Type             | Percentage             |             |
|------------------------------|------------------------|-------------|
|                              | Hillsboro-Deering Coop | NH Average  |
| Regular Instruction          | 38%                    | 38%         |
| Special Programs             | 17%                    | 20%         |
| Vocational Programs          | 0%                     | 1%          |
| Other Instructional Programs | 1%                     | 2%          |
| Student Support Services     | 10%                    | 8%          |
| Instructional Support Staff  | 7%                     | 4%          |
| Administration               | 10%                    | 11%         |
| Plant Operations             | 9%                     | 9%          |
| Pupil Transportation         | 5%                     | 5%          |
| Food Services                | 2%                     | 1%          |
| Bond & Note Interest         | 0%                     | 1%          |
| Other Expenses               | 0%                     | 0%          |
| <b>Total Expenses</b>        | <b>100%</b>            | <b>100%</b> |

### Where the Money Goes

An efficient school budget puts the largest share of dollars where students learn. In 2023-24, New Hampshire's public school districts spent \$3.80 billion. Of that total, 38 percent supported regular classroom instruction and 20 percent supported special education. Administration accounted for 11 percent, building operations for 9 percent, and the remainder covered transportation, food services, and other functions.

Hillsboro-Deering's spending mix directs a lower-than-average share to special programs and administration, while allocating a larger portion to student support services and instructional support. Hillsboro-Deering's budget closely reflects the state average.

### Special Education

Special education funding is part of how schools support every student’s learning. These dollars pay for specialists, paraprofessionals, transportation, and coordination so classrooms can run on schedule, lessons are accessible, and teachers can maintain whole group instruction while individual support is provided as needed.

In 2023–24, Hillsboro–Deering spent \$6,517,177 on special education. The district served 211 students with IEPs, averaging \$30,887 per student – at the state average of \$31,000.

These expenditures are in addition to general education costs and vary by student needs and service intensity from year to year.

| Function            | Amount       |
|---------------------|--------------|
| Instruction         | 4,510,911.70 |
| Instruction Related | 1,248,072.20 |
| Administration      | 368,810.66   |
| Legal               | 0.00         |
| Transportation      | 389,382.87   |
| TOTAL               | 6,517,177.43 |

### Missed Opportunities

Despite strong advocacy and alignment with the ConVal court ruling, HB 550, HB 651, and HB 603 did not pass in the New Hampshire legislature, leaving significant funding gaps for local school districts. HB 550 would have increased base adequacy aid by 72.4%, raising the per-pupil amount from \$4,182 to \$7,356.01, but its failure meant towns missed out on critical foundational support—costing Hillsboro–Deering approximately \$2,633,118 in lost adequacy aid. HB 651 proposed a parallel 72.4% increase across all funding categories, including special education, free & reduced lunch, and English language learners, which would have substantially boosted equity-based resources—resulting in an estimated \$3,642,118 in missed funding for Hillsboro–Deering. HB 603 aimed to raise differentiated aid for special education students from \$2,100 to \$29,556 per pupil, a transformative change that could have brought Hillsboro–Deering an additional \$5,928,798 to support high-need learners. The legislature’s inaction on these bills left towns without the funding necessary to meet student needs and constitutional adequacy standards.

### NOTES

