NH SCHOOL Funding Fairness Project

Community Profile: SAU 36

Carroll · Dalton · Jefferson · Lancaster · Whitefield

Five towns share one cooperative school district through SAU 36, the White Mountains Regional School District. Its finances are shared, but each town's tax base and student needs are unique. This profile shows where resources come from and how they support students.

DISTRICT SNAPSHOT

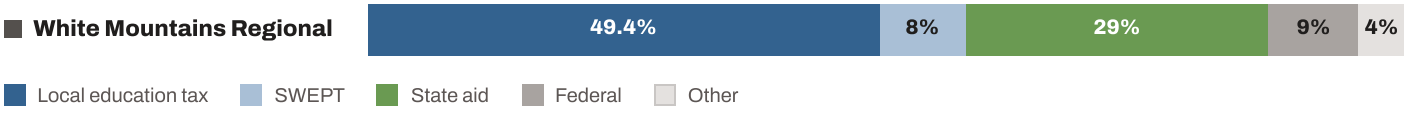
Lancaster Elementary School	Whitefield Elementary School	White Mountains Regional Middle High School
Grades P–6	Grades P–6	Grades 7–12
293 students	**244** students	**319** students
Jefferson · Lancaster	Carroll · Dalton · Whitefield	

STUDENTS IN SAU 36 SCHOOLS	TOTAL POPULATION
856	**8,758**

Table shows data for 2024-2025 school year; all figures in this profile are FY 2025 unless otherwise noted. School counts are October 1, 2024 K–12 headcount.

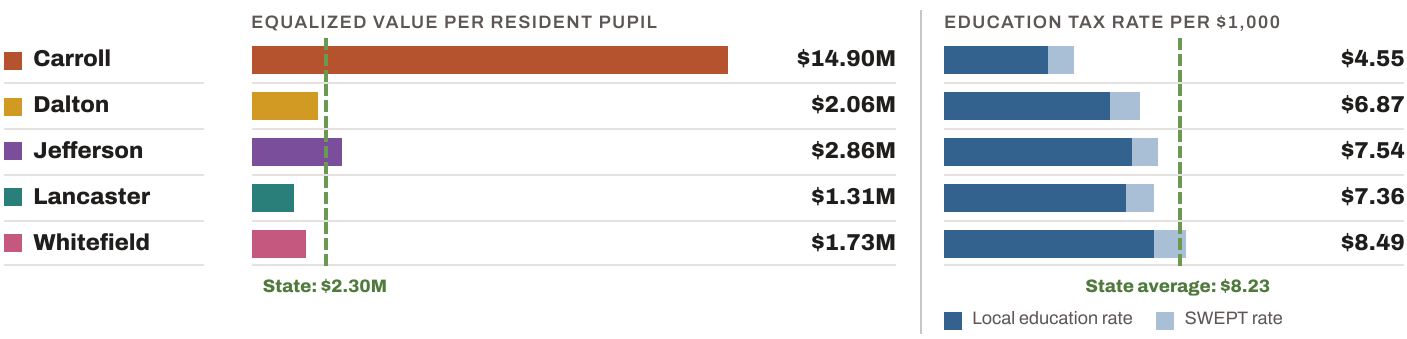
Where does the money come from?

SWEPT is the Statewide Education Property Tax; it is shown separately from the local education tax, but is raised, retained, and spent locally.



Property wealth and local tax effort

The property value available to support education varies across the five towns. Education tax rates use the NHED's equalized rates, allowing comparisons between different communities with different assessment schedules across the state.



Students and schools

STUDENTS COUNTED FOR FREE OR REDUCED-PRICE LUNCH, SPECIAL EDUCATION AND ENGLISH LEARNER AID

	FREE OR REDUCED-PRICE LUNCH	SPECIAL EDUCATION	ENGLISH LEARNERS
Carroll	**25.8%**	**12.2%**	**6.4%**
Dalton	**56.9%**	**27.1%**	**6.6%**
Jefferson	**39.3%**	**14.8%**	**0%**
Lancaster	**35.9%**	**28.1%**	**<1%**
Whitefield	**43.1%**	**27.8%**	**<1%**
Statewide	**25.3%**	**19.7%**	**3.7%**

These are funding counts by town of residence, not district enrollment. All three columns share one scale, running to 60%.

TEACHERS AND AVERAGE SALARY

Full-time-equivalent (FTE) teachers include preschool and special education. Salary is the district average, not a starting salary or a salary-schedule measure.

White Mountains Regional 108.3 teacher FTE	**$58,981**
Statewide	**$69,532**

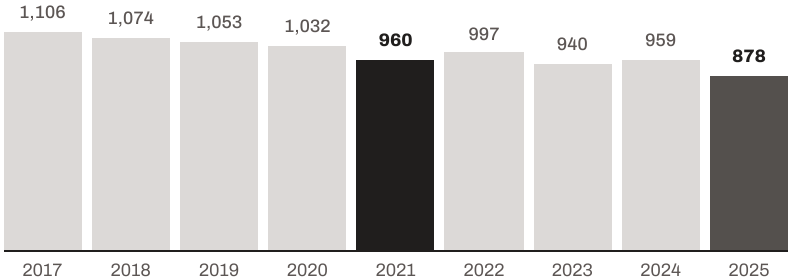
Graduation rates

HIGH SCHOOL	CLASS OF 2025 GRADUATION RATE
White Mountains Regional High School	**80.3%**
New Hampshire, all public high schools	**87.5%**

Students who entered grade 9 in fall 2021.

Scale and district structure

Enrollment trends in SAU 36 mirror what is happening statewide: birth rates (and by extension, student enrollment) have gradually declined over the past 20 years. Changes in enrollment impact how fixed costs are spread across remaining students, which means a decrease in students doesn't always translate to a reduction in overall district costs.



CHANGE, 2017 TO 2025		
Elementary (P–6)	726 → 567	**–22%**
Middle and high (7–12)	380 → 311	**–18%**
District total	**1,106 → 878**	**–21%**

2021 (2020–21 school year, during COVID) · 2025 · Other years · Attendance membership (ADM-A), not October headcount

What does it cost to run the schools?

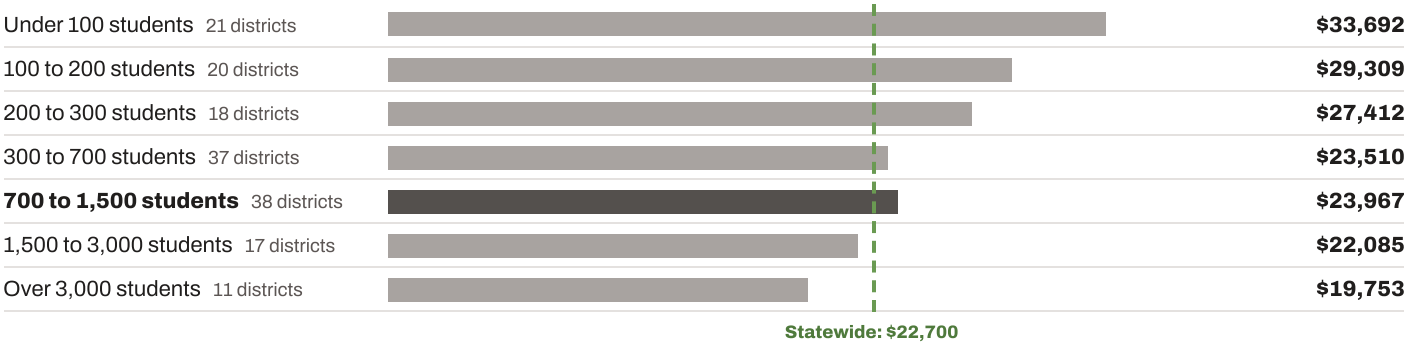
White Mountains Regional spent $25,108,443 in recurring expenditures in FY 2025. Cost per pupil (CPP) is the state's official figure: it makes adjustments, including for tuition paid to other schools, and uses attendance membership.

LEVEL	WHITE MOUNTAINS REGIONAL CPP	STATE CPP
Elementary	**$24,723**	**$23,533**
Middle and high	**$27,207**	**$22,263**
District overall	**$25,601**	**$22,700**

These calculations are directly from NHED; they exclude transportation and tuition.

How cost per pupil compares by district size

Cost per pupil is highest in New Hampshire's smallest districts, where fixed costs such as buildings, principals, and bus routes are spread across fewer students.



Median cost per pupil (CPP) of all New Hampshire school districts in each enrollment size group.

Getting involved

Two places shape school funding in your community: the local school budget process and the State House, which sets the state funding formula.

FOLLOW LOCAL SCHOOL DECISIONS

Attend or watch school board meetings to understand local spending decisions. Most meetings include public comment, giving residents a chance to ask questions and be heard.

TALK WITH YOUR STATE LAWMAKERS

State policy decisions have an outsized impact on how schools are funded and how much our communities must rely on property taxes. Your lawmakers are accessible, and hearing directly from local residents matters.

STAY INFORMED

We track school funding legislation, court cases, and policy changes. Join our newsletter for timely updates and opportunities to learn more and get involved.

SOURCES

New Hampshire Department of Education (NHED); United States Census Bureau (Census); American Community Survey (ACS)