

# **Pittsfield School District**

## **Fiscal Impact of Open Enrollment - FY26 Context**

### **Purpose of This Document**

This document provides factual information regarding the potential fiscal impacts of Open Enrollment on the Pittsfield School District. It is intended to support public understanding and informed discussion. No decisions are made by this document.

### **District Financial Context**

FY25 Operating Budget: approximately \$12.2 million.

Certified 2025 Total Tax Rate: \$17.82 per \$1,000 of assessed value.

Total Equalized Valuation (including utilities): approximately \$640 million.

This valuation places Pittsfield below the statewide median, meaning the community must apply higher tax effort to raise the same per-student revenue as property-wealthier towns.

### **How Tuition Is Calculated Under RSA 194-D**

Tuition for open enrollment is based on the sending district's average cost of education as calculated by the New Hampshire Department of Education. For FY26, the Department will use FY25 finalized data.

FY25 Average Cost of Education:

Elementary: \$28,199.29

Middle School: \$21,874.33

High School: \$19,133.60

Districtwide Average (All Grades): \$23,797.60

Tuition is based on the districtwide average, not the high school cost alone. State law requires tuition to be not less than 80% of this amount.

**Minimum** tuition obligation (80%): **\$19,038.08** per student.

### **Illustrative District-Level Impact**

5 students: ~\$95,190

10 students: ~\$190,038

25 students: ~\$475,952

\*On a \$12.2 million operating budget, a \$475,952 impact represents approximately 3.9% of total expenditures.

### **Fixed Costs and Special Education Responsibilities**

Fixed costs such as staffing, facilities, and transportation do not decline proportionally with enrollment loss.

Sending districts retain full responsibility for special education services, including IEP compliance, case management, and required transportation.

### **Summary**

Open Enrollment may result in mandatory new expenditures, loss of state revenue, and continued responsibility for fixed and special education costs. These impacts are borne by local taxpayers and should be understood before any decisions are made.

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