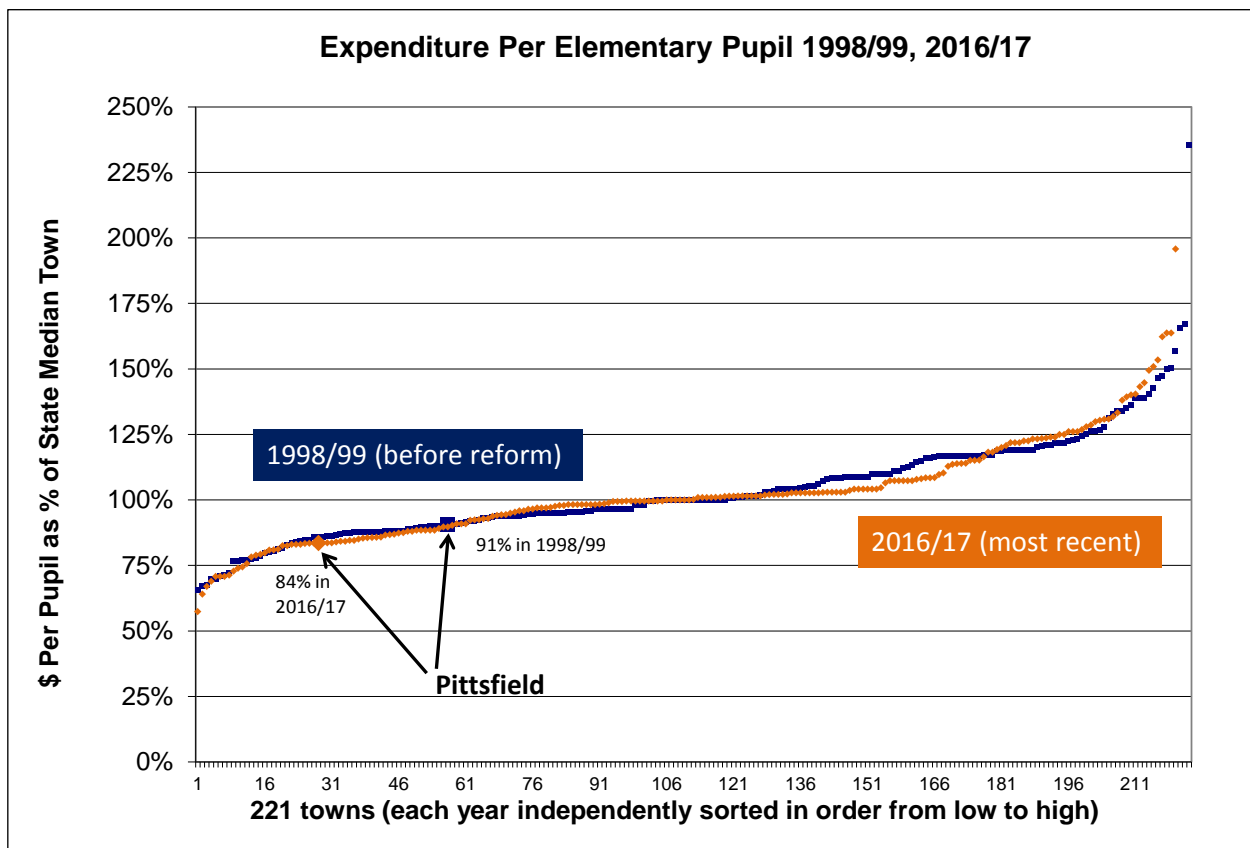


Pittsfield and School Funding

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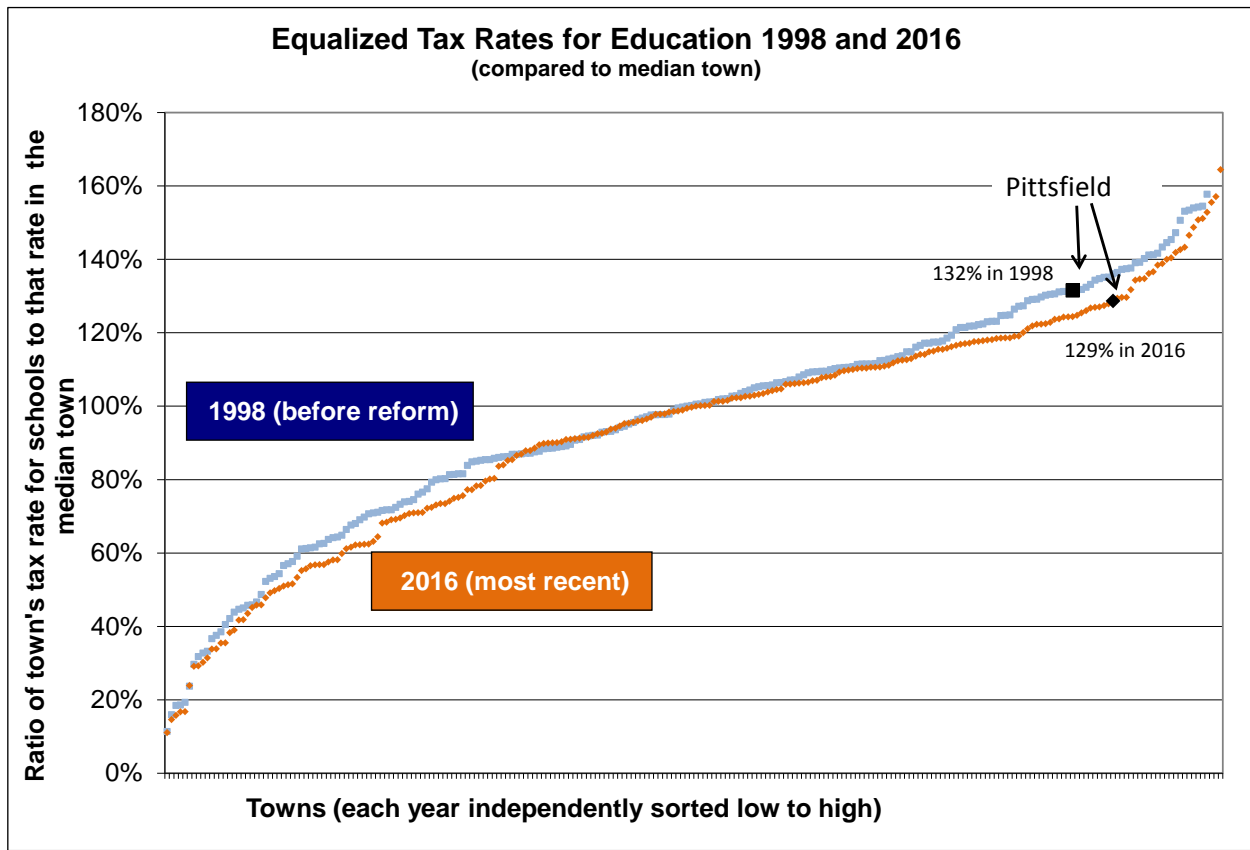
1. Spending per pupil

School year 1998/99 was the last year of state aid before the new increased aid to pay for an “adequate” education was introduced after the NH Supreme Court’s *Claremont* rulings.. That year, Pittsfield reported spending \$5,398 per elementary student, 91% of what the state median town had spent. In school year 2016/17, the most recently completed year, Pittsfield reported spending \$13,971 per elementary pupil, 84% of what the median town had spent.



2. Property tax rates for schools

1998 was the last tax year before the new aid to pay for an “adequate” education was introduced after the NH Supreme Court’s *Claremont* rulings.. That year, Pittsfield’s equalized tax rate for its schools was \$25.84. This was 132% of the state median town. In 2016, the equalized tax rate was \$19.22 (\$17.02 local plus \$2.19 state and retained by the town). This was 129% of the state median town.

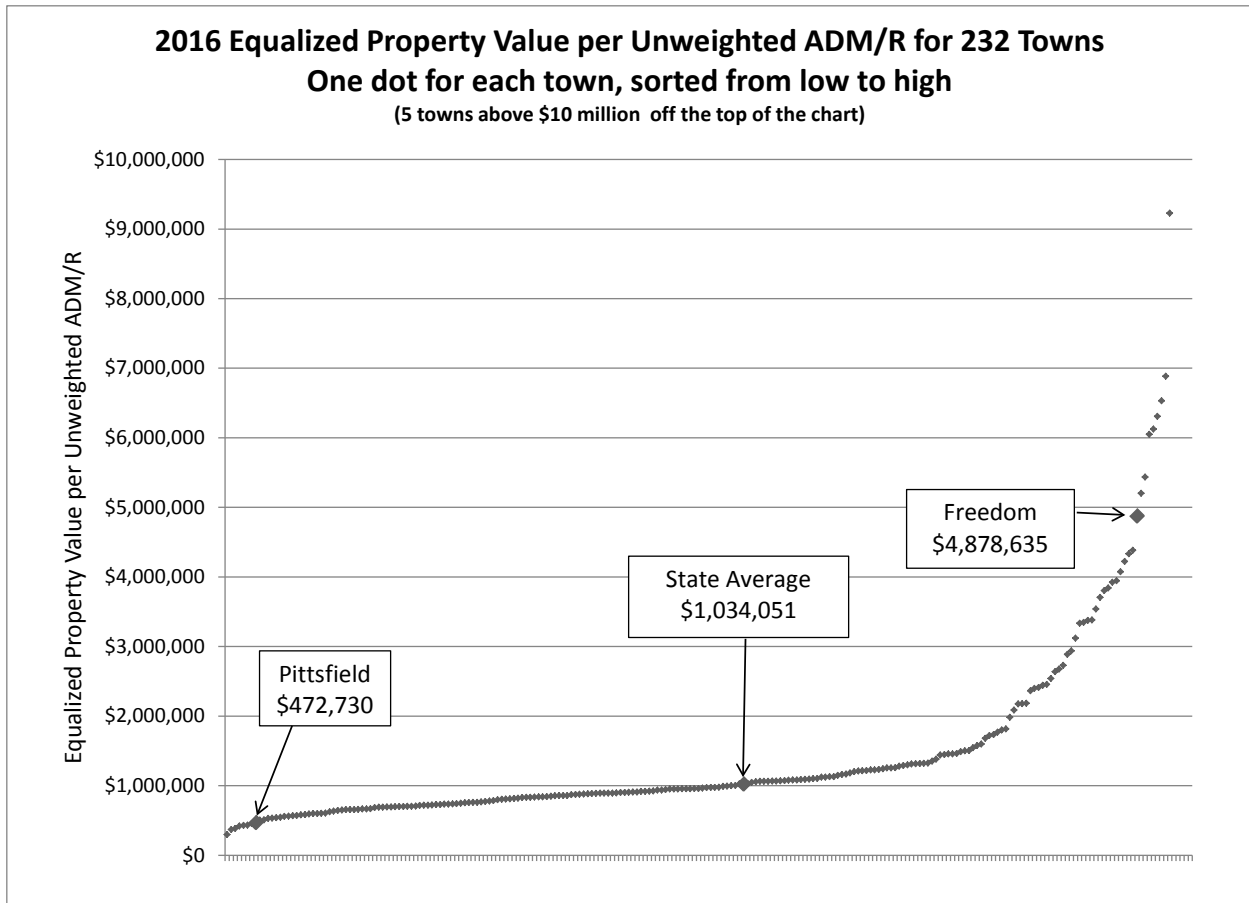


3. Property value for each pupil

Over the intervening years, Pittsfield's spending per elementary student has declined from 91% to 84% of the median town. At the same time, its equalized tax rate has only declined a small amount and stands at 129% of the state median whereas it was 132% in 1998. While Pittsfield received more state aid in 2016 than it did in prior to reform in 1999, taxpayers still pay much more than those in many other NH towns and spending per students is low and has fallen lower in comparison to other NH towns.in comparison.

The most important statistic that relates the ability of different towns to raise taxes for the purpose of their schools is Equalized Property Value per Pupil.

In 2016, Pittsfield had \$256.2 million of equalized property valuation and 534.3 average daily number of students in its schools (ADM/R). This meant that Pittsfield had \$472,730 of property value for each pupil. The state average was \$1,034,051. Pittsfield had less than half the state average and only 1/10 of that of the town of Freedom.



If Freedom and Pittsfield were to raise the same amount per pupil for their schools, Pittsfield's school tax rate have to be ten times higher than that of Freedom.

Of course, that is not what happens. Freedom raises \$32,716 per pupil with only a \$6.71 equalized school tax rate while Pittsfield can only raise \$9,084 per pupil with an equalized school tax rate of \$19.27.

This difference continues with only slight variation year after year. In the 13 years from kindergarten through 12th grade, Freedom will spend \$300,000 more educating each of its children that will Pittsfield.

Think of a classroom of 20 students. Freedom raises \$472,640 more per classroom at a tax rate less than 1/3 that of Pittsfield. And will continue to do so year after year.

Clearly there is not a level playing field when it comes to the ability of towns to support their schools.

Equalized Property Value per ADM/R and Tax Rate for Schools One dot for each of 225 towns

(11 towns above \$6 million off chart)

