

STATE OF NEW HAMPSHIRE  
ROCKINGHAM COUNTY

SUPERIOR COURT

Docket No. 215-2022-CV-00167

**Steven RAND et al.**

**v.**

**STATE OF NEW HAMPSHIRE**

**AFFIDAVIT OF JOHN-MARK TURNER**

I, John-Mark Turner, declare under penalty of perjury as follows:

1. I am counsel to the Intervenor in this above-captioned matter.
2. Attached as Exhibit 1, for the Court's reference, is a true and accurate copy of 2011 N.H. Laws 258.
3. Attached as Exhibit 2 is a true and accurate copy of the March 10, 2011 House Committee Report on HB337 from the New Hampshire State Archives.
4. Attached as Exhibit 3 is a true and accurate copy of the HB337 as it was introduced in the House.
5. Attached as Exhibit 4 is a true and accurate copy of HB337 as it was amended in the House.
6. Attached as Exhibit 5 are true and accurate copies of excerpts from testimony before the House Special Committee on Education Funding Reform related to HB337.
7. Attached as Exhibit 6 are true and accurate copies of excerpts from testimony before the House Special Committee on Education Funding Reform related to SB183.

8. Attached as Exhibits 7 and are true and accurate copies of the 2021 and 2022 Education Tax Warrant Summaries published by the Department of Revenue Administration on its website. The website also has copies of the actual warrants sent to towns, which show the actual SWEPT rates. Those copies are voluminous so were not included.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: February 6, 2023

/s/ John-Mark Turner  
John-Mark Turner

STATE OF OREGON  
COUNTY OF JACKSON

On February 6, 2023, John-Mark Turner personally appeared before me, providing proof of identification, and made oath that the foregoing statements are true to the best of his knowledge and belief.

Date: February 6, 2023

/s/ Rebecca Anne Davis  
Notary Public/Justice of the Peace Rebecca Anne Davis  
My Commission Expires: Nov 20, 2023

**Official Stamp**  
**Rebecca Anne Davis**  
**NOTARY PUBLIC – OREGON**  
**COMMISSION NO. 993625**  
**MY COMMISSION EXPIRES NOVEMBER 20, 2023**

# **EXHIBIT 1**

**CHAPTER 258**

**HB 337-FN-LOCAL – FINAL VERSION**

17Mar2011... 0593h

17Mar2011... 0846h

05/25/11 2023s

22June2011... 2502CofC

22June2011... 2534EBA

2011 SESSION

11-0053

04/09

**HOUSE BILL 337-FN-LOCAL**

AN ACT amending the calculation and distribution of adequate education grants, repealing fiscal capacity disparity aid, and providing stabilization grants to certain municipalities.

SPONSORS: Rep. Hess, Merr 9; Rep. Flanagan, Hills 5; Rep. Ladd, Graf 5; Rep. Kurk, Hills 7; Rep. Bettencourt, Rock 4; Rep. Jasper, Hills 27

COMMITTEE: Special Committee on Education Funding Reform

AMENDED ANALYSIS

This bill:

- I. Sets the amount of differentiated aid at \$1,725 for each pupil eligible for the free or reduced-price meal program.
- II. Repeals the calculation and distribution of fiscal capacity disparity aid.
- III. Provides a grant in the amount of \$2,000 for chartered public school pupils.
- IV. Provides \$675 for each third grade pupil who has not tested at the proficient level or above in the reading component of the state assessment and who is not eligible to receive special education, English as a second language, or free or reduced-price meal program funds.
- V. Beginning July 1, 2013, provides that a municipality’s total education grant shall not exceed 105.5 percent of the total education grant received in the previous fiscal year.
- VI. Provides a stabilization grant to certain municipalities in fiscal year 2012 equal to the decrease from the municipality’s fiscal year 2011 total education grant, and provides that a municipality shall continue to receive this stabilization grant in fiscal year 2013 and each fiscal year thereafter.
- VII. Repeals the statutory provisions requiring that excess education tax payments be remitted to the department of revenue administration thereby permitting municipalities to retain any excess education tax revenues.

Explanation: Matter added to current law appears in ***bold italics***.

Matter removed from current law appears [~~in brackets and struck through~~].

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

17Mar2011... 0593h

17Mar2011... 0846h

05/25/11 2023s

22June2011... 2502CofC

22June2011... 2534EBA

11-0053

04/09

## STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Eleven*

AN ACT amending the calculation and distribution of adequate education grants, repealing fiscal capacity disparity aid, and providing stabilization grants to certain municipalities.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

258:1 Chartered Public Schools; Funding. Amend RSA 194-B:11, I(b) to read as follows:

(b) For any chartered public school authorized by the state board of education pursuant to RSA 194-B:3-a, the state shall pay tuition pursuant to RSA 198:40-a [~~and RSA 198:40-e~~] ***plus an additional grant of \$2,000*** directly to the chartered public school for each pupil who is a resident of this state in attendance at such chartered public school.

258:2 School Money; Cost of an Opportunity for an Adequate Education. Amend RSA 198:40-a to read as follows:

198:40-a Cost of an Opportunity for an Adequate Education.

I. Beginning July 1, 2009, and for every biennium thereafter, the annual cost of providing the opportunity for an adequate education as defined in RSA 193-E:2-a shall be \$3,450 per pupil attending a public school, plus any applicable differentiated aid for which a pupil is eligible. Differentiated aid shall be [~~calculated as follows:~~

~~(a) An additional \$431 per pupil in kindergarten through grade 12 eligible for the federal free and reduced-price meal program who attends a public school in which less than 12 percent of the pupils reported in the school's ADMA in the determination year are eligible for the federal free and reduced-price meal program.~~

~~(b) An additional \$863 per pupil in a public school in which at least 12 percent but less than 24 percent of pupils reported in the school's ADMA in the determination year, are eligible for the federal free or reduced-price meal program.~~

~~(c) An additional \$1,725 per pupil in a public school in which at least 24 percent but less than 36 percent of pupils reported in the school's ADMA in the determination year, are eligible for the federal free or reduced-price meal program.~~

~~(d) An additional \$2,588 per pupil in a public school in which at least 36 percent but less than 48 percent of the pupils reported in the school's ADMA in the determination year, are eligible for the federal free or reduced-price meal program.~~

~~(e) An additional \$3,450 per pupil in a public school in which 48 percent or more of the pupils reported in the school's ADMA in the determination year, are eligible for the federal free or reduced-price meal program]~~ ***in the amount of \$1,725 for each pupil in the public school's ADMA in the determination year who is in kindergarten through grade 12 and who is eligible for the federal free and reduced-price meal program.***

II. In addition to the amount in paragraph I, an additional \$675 for each pupil reported in the public school's ADMA in the determination year who is an English language learner and who is receiving English language instruction.

***II-a. An additional \$675 for each third grade pupil in the public school's ADMA in the determination year who has not tested at the proficient level or above in the reading component of the state assessment and who is not eligible to receive special education, English as a second language, or free or reduced-price meal program funds in the determination year.***

III. In addition to the amounts in paragraphs I ~~and~~, II, ***and II-a***, an additional \$1,856 for each pupil reported in the public school's ADMA in the determination year who is receiving special education.

IV.(a) The sum total calculated under paragraphs I-III of this section shall be used to determine the cost of an adequate education which shall be used in each year of the biennium.

(b) The department shall allocate the cost of an adequate education for each municipality by totaling the cost of an adequate education as determined in RSA 198:40-a, I-III for all children who reside in that municipality.

(c) Prior to or coinciding with the first disbursement of each fiscal year under RSA 198:42, the department shall notify a school district of the cost of an adequate education for the pupils in each school within its jurisdiction sorted by the pupil's municipality of residence. In addition, the department shall furnish to each school district a report showing the cost of an adequate education for pupils who are residents of that school district sorted by a pupil's school of attendance.

V. The department shall notify school districts of the estimated amounts of grants by the November 15 preceding the fiscal year for which aid is determined. The commissioner shall provide to the general court all data or reports requested by the general court in a form which the general court determines will facilitate the calculations required in this section.

258:3 School Money; Determination of Grants. Amend RSA 198:41 to read as follows:

198:41 Determination of ***Education*** Grants ~~[and Excess Tax]~~.

I. Except for municipalities where all school districts therein provide education to all of their pupils by paying tuition to other institutions, the department of education shall determine the ~~[amount of the]~~ ***total*** education grant for the municipality as follows:

(a) Add the per pupil cost of providing the opportunity for an adequate education for which each pupil is eligible pursuant to RSA 198:40-a, I-III, and from such amount;

(b) Subtract the amount of the education ~~[property]~~ tax warrant to be issued by the commissioner of revenue administration for such municipality reported pursuant to RSA 76:9 for the next tax year ~~[-, and from such amount; and~~

~~(c) Add the fiscal capacity disparity aid pursuant to RSA 198:40-e].~~

II. For municipalities where all school districts therein provide education to all of their pupils by paying tuition to other institutions, the department of education shall determine the ~~[amount of the adequate]~~ **total** education grant for each municipality as the lesser of the 2 following calculations:

- (a) The amount calculated in accordance with paragraph I of this section; or
- (b) The total amount paid for items of current education expense as determined by the department of education minus the amount of the education ~~[property]~~ tax warrant to be issued by the commissioner of revenue administration for such municipality reported pursuant to RSA 76:9 for the next tax year.

III.~~(a)~~ For the ~~[fiscal years beginning July 1, 2009 and July 1, 2010]~~ **biennium ending June 30, 2013**, the department of education shall not~~[:~~

~~(a)~~ distribute a total education grant on behalf of all pupils who reside in a municipality that exceeds that municipality's total education grant ~~[for the 2009 fiscal year]~~ **in the second year of the previous biennium** ~~[by more than 15 percent; or~~

~~(b)~~ Reduce the total state aid for an adequate education provided on behalf of all pupils who reside in a municipality to an amount less than that municipality's total state aid for an adequate education received in the ~~2009 fiscal year]~~

**(b) Beginning July 1, 2013, and each fiscal year thereafter, the department of education shall not distribute a total education grant on behalf of all pupils who reside in a municipality that exceeds 105.5 percent of the total education grant distributed to such municipality in the previous fiscal year.**

**IV.(a) For fiscal year 2012, the department of education shall identify all municipalities in which the fiscal year 2012 total education grant will be less than the fiscal year 2011 total education grant. The department shall distribute a stabilization grant to each of those municipalities equal to 100 percent of the decrease.**

**(b) For fiscal year 2013, and each fiscal year thereafter, the department of education shall distribute a total education grant to each municipality in an amount equal to the total education grant for the fiscal year in which the grant is calculated plus the amount of the fiscal year 2012 stabilization grant, if any, distributed to the municipality.**

258:4 New Section; School Money; Severability. Amend RSA 198 by inserting after section 43 the following new section:

198:43-a Severability. If any provision of RSA 198:38 through RSA 198:43 or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of RSA 198:38 through RSA 198:43 which can be given effect without the invalid provision or application, and to this end, such provisions are declared to be severable.

258:5 Excess Education Property Tax Payment; Subdivision Heading Amended. Amend the subdivision heading preceding RSA 198:46 to read as follows:

~~[Excess Education Property Tax Payment]~~

***Local Control and Alternative Kindergarten Programs***

258:6 Application of Receipts. Amend RSA 6:12, I(b)(65) to read as follows:

(65) Money received under RSA 77-A, RSA 77-E, RSA 78, RSA 78-A, RSA 78-B, RSA 83-F, ~~[RSA 198:46,]~~ and from the sweepstakes fund, which shall be credited to the education trust fund under RSA 198:39.

258:7 Commissioner's Warrant. Amend RSA 76:8, II to read as follows:

II. The commissioner shall issue a warrant under the commissioner's hand and official seal for the amount computed in paragraph I to the selectmen or assessors of each municipality by December 15 directing them to assess such sum and pay it to the municipality for the use of the school district or districts ~~[and, if there is an excess education tax payment due pursuant to RSA 198:46, directing them to assess the amount of the excess payment and pay it to the department of revenue administration for deposit in the education trust fund]~~. Such sums shall be assessed at such times as may be prescribed for other taxes assessed by such selectmen or assessors of the municipality.

258:8 School Money; Consumer Price Index Adjustment. Amend RSA 198:40-d to read as follows:

198:40-d Consumer Price Index Adjustment. Beginning July 1, ~~[2011]~~ **2013** and every biennium thereafter, the department of education shall adjust the sum of the amounts determined under RSA 198:40-a based on the average change in the Consumer Price Index for All Urban Consumers, Northeast Region, using the "services less medical care services" special aggregate index, as published by the Bureau of Labor Statistics, United States Department of Labor. The average change shall be calculated using the 3 calendar years ending 18 months before the beginning of the biennium for which the calculation is to be performed.

258:9 Repeal. The following are hereby repealed:

- I. RSA 198:40-c, relative to fiscal capacity disparity aid.
- II. RSA 198:46, relative to excess education tax payments.
- III. RSA 198:47, relative to forms used for the reporting and remitting of excess education tax payments.
- IV. RSA 198:39, I(g), relative to excess education tax payments deposited into the education trust fund.

258:10 Adequate Education; Definitions. RSA 198:38, I is repealed and reenacted to read as follows:

I. "Average daily membership in attendance" or "ADMA" means the average daily membership in attendance of pupils in kindergarten through grade 12, as defined in RSA 189:1-d, III of the second school year preceding the year in which the calculation is made, provided that no kindergarten pupil shall count as more than 1/2 day attendance per calendar year.

258:11 Effective Date.

- I. Section 8 of this act shall take effect July 1, 2011 at 12:01 a.m.
- II. The remainder of this act shall take effect July 1, 2011.

Approved: July 13, 2011

- Effective Date: I. Section 8 shall take effect July 1, 2011 at 12:01 a.m.
- II. Remainder shall take effect July 1, 2011.

## **EXHIBIT 2**

## COMMITTEE REPORT

Committee:	<b>SPECIAL COMMITTEE ON EDUCATION FUNDING REFORM</b>
Bill Number:	<b>HB337-FN-L</b>
Title:	<b>relative to the calculation and distribution of adequate education grants.</b>
Date:	<b>March 10, 2011</b>
Consent Calendar:	<b>NO</b>
Recommendation:	<b>OUGHT TO PASS WITH AMENDMENT</b>

### STATEMENT OF INTENT

This bill comprehensively addresses and revises the current statutory provisions for the state's funding of education. It accomplishes four critical objectives. First, it provides sustainability, predictability and continuity to that funding. Under this bill, no town, city or school district will receive either a greater or a lesser education grant from the state in the coming biennium than they are receiving in the current fiscal year, period. If it passes, the era of dueling spreadsheets will come to an end. This is the single most important aspect of state aid to education – for educators, school bonds and local property taxpayers. Second, this bill calculates the base cost per pupil by using empirical, realistic standards and criteria rather than the exaggerated, inflated criteria currently in law, which merely increases the total amount of state aid. The standards and criteria embodied in this bill are derived from the State Department of Education Minimum Standards as promulgated in its rules and from the federal definition of a “highly qualified” teacher. Third, as a result of the revised formula for calculating the base cost per pupil, this bill permits significantly increased targeted aid to provide increased resources for those pupils and communities which would most benefit from state aid. It retains the targeted amount for special education and English-as-a-second language students at current levels. It retains targeted funds for students eligible for the federal free and reduced lunch program, but establishes that aid at a fixed dollar amount for each such pupil and distributes that aid based upon the number of students eligible for that program and not for the entire student population in schools which contain a certain percentage of such eligible students. This bill also substantially increases fiscal capacity disparity aid to our most disadvantaged communities. In total, this bill increases the aggregate targeted aid from approximately 25% of total state aid to almost 40%. Fourth and finally, this bill eliminates donor towns. In conclusion, this bill accomplishes all of these objectives without increasing the aggregate state appropriation for education.

Original: House Clerk  
Cc: Committee Bill File

Vote 12-3.

Rep. David W Hess  
FOR THE COMMITTEE

Original: House Clerk  
Cc: Committee Bill File

# **EXHIBIT 3**

HB 337-FN-LOCAL - AS INTRODUCED

2011 SESSION

11-0053

04/09

HOUSE BILL

**337-FN-LOCAL**

AN ACT

relative to the calculation and distribution of adequate education grants.

SPONSORS:

Rep. Hess, Merr 9; Rep. Flanagan, Hills 5; Rep. Ladd, Graf 5; Rep. Kurk, Hills 7;  
Rep. Bettencourt, Rock 4; Rep. Jasper, Hills 27

COMMITTEE:

Special Committee on Education Funding Reform

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ANALYSIS

This bill:

I. Determines the per pupil cost of the opportunity for an adequate education which includes aid distributed to schools based on the number of pupils eligible to receive special education, or eligible for a free or reduced-price lunch, or who are English language learners.

II. Provides fiscal capacity disparity aid, in addition to aid for the cost of the opportunity for an adequate education, based on a municipality's equalized valuation, including utilities, per pupil and median family income.

III. Provides that:

(a) No municipality shall receive an adequate education grant in any fiscal year which is greater than the adequate education grant received in the 2011 fiscal year; and

(b) A municipality which is scheduled to receive an adequate education grant in a fiscal year which is less than the grant such municipality received in the 2011 fiscal year shall receive an additional grant from the education trust fund in an amount equal to 95 percent of the amount of the decrease.

IV. Requires that a municipality in which education property tax revenue collected exceeds the amount necessary to fund the cost of an adequate education in a fiscal year shall collect and remit 5 percent of such excess to the department of revenue administration. The municipality may remit the balance of the excess or may retain such balance to offset costs of school building aid projects or catastrophic special education costs incurred.

V. Establishes a joint legislative oversight committee on accountability for an adequate education.

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Explanation:

Matter added to current law appears in **bold italics**.

Matter removed from current law appears [~~in brackets and struck through~~].

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Eleven*

AN ACT relative to the calculation and distribution of adequate education grants.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1 Adequate Education; Definitions. RSA 198:38 is repealed and reenacted to read as follows:  
2 198:38 Definitions. In this section:

3 I. "Average daily membership in residence" or "ADMR" means the average daily  
4 membership in residence of pupils in kindergarten through grade 12, as defined in RSA 189:1-d, IV  
5 of the second school year preceding the year in which the calculation is made, provided that no  
6 kindergarten pupil shall count as more than 1/2 day attendance per calendar year.

7 II. "Commissioner" means the commissioner of the department of education.

8 III. "Department" means the department of education.

9 IV. "Determination year" means the fiscal year that was 3 years prior to the fiscal year for  
10 which aid is to be determined. Unless otherwise indicated, determination year data shall be used to  
11 calculate aid.

12 V. "Educationally disabled child" or "educationally disabled pupil" shall mean "educationally  
13 disabled child" as defined in RSA 186-C:2, I.

14 VI. "English language learner" means a child who has a predominant language other than  
15 English or who is educationally disadvantaged by a limited English proficiency, and who is receiving  
16 regularly scheduled English language instruction.

17 VII. "Pupils eligible for a free or reduced-price meal" means pupils in kindergarten through  
18 grade 12 who are eligible for the federal free or reduced-price meal program.

19 VIII. "School district" means school district as defined in RSA 194:1 and shall include  
20 cooperative school districts as defined in RSA 195:1, I.

21 2 Adequate Education; Base Cost Per Pupil. RSA 198:40-a is repealed and reenacted to read as  
22 follows:

23 198:40-a Adequate Education; Base Cost Per Pupil.

24 I. The commissioner shall determine the base cost per pupil of the opportunity for an  
25 adequate education in each school district using the most recent statewide salary data available,  
26 divided into quartiles, as follows:

27 (a)(1) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a teacher possessing at least a  
28 bachelor's degree with no experience, multiplied by 1.33, then multiply the product by 1.05.

29 (2) For a teacher teaching art, music, world languages, media/technology, health, or  
30 physical education, multiply the amount determined under subparagraph (a)(1) by .20.

1 (b) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a principal possessing at least a  
2 master's degree and 3 years of educator experience, multiplied by 1.33, then multiply the product by 1.05.

3 (c) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a guidance counselor possessing  
4 at least a master's degree, multiplied by 1.33, then multiply the product by 1.05.

5 (d) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a library/media specialist possessing  
6 at least a bachelor's degree with no experience, multiplied by 1.33, then multiply the product by 1.05.

7 (e) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a technology coordinator  
8 possessing at least a bachelor's degree with no experience, multiplied by 1.33, then multiply the  
9 product by 1.05.

10 (f) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a reading specialist possessing at  
11 least a master's degree at step 2 of the teacher salary schedule for that position, multiplied by 1.33,  
12 then multiply the product by 1.05.

13 (g) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for an administrative assistant,  
14 multiplied by 1.33, then multiply the product by 1.05.

15 (h) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a custodian, multiplied by 1.33,  
16 then multiply the product by 1.05.

17 II. In each biennium, the commissioner shall calculate the base cost per pupil of the  
18 opportunity for an adequate education in each school district as the sum of the following:

19 (a)(1) For teachers of pupils in kindergarten through grade 2, divide the ADMR of pupils  
20 in the municipality in kindergarten through grade 2 by 25, then multiply the result by the salary for  
21 teachers determined in subparagraph I(a)(1).

22 (2) For teachers of pupils in grades 3 through 12, divide the ADMR of pupils in the  
23 municipality in grades 3 through 12 by 30, then multiply the result by the salary for teachers  
24 determined in subparagraph I(a)(1).

25 (3) For a teacher teaching art, music, world languages, media/technology, health, or  
26 physical education to pupils in kindergarten through grade 2, divide the ADMR of pupils in the  
27 municipality in kindergarten through grade 2 by 25, then multiply the result by the amount  
28 determined in subparagraph I(a)(2).

29 (4) For a teacher teaching art, music, world languages, media/technology, health, or  
30 physical education to pupils in grades 3 through 12, divide the ADMR of pupils in the municipality in  
31 grades 3 through 12 by 30, then multiply the result by the amount determined in subparagraph I(a)(2).

32 (b) For principals, divide the ADMR of pupils in the municipality in kindergarten  
33 through grade 12 by 500, then multiply the result by the salary for principals determined in  
34 subparagraph I(b).

35 (c)(1) For guidance counselors for pupils in kindergarten through grade 8, divide the  
36 ADMR of pupils in the municipality in kindergarten through grade 8 by 500, then multiply the result  
37 by the salary for guidance counselors determined in subparagraph I(c).

1 (2) For guidance counselors for pupils in grades 9 through 12, divide the ADMR of  
2 pupils in the municipality in grades 9 through 12 by 300, then multiply the result by the salary for  
3 guidance counselors determined in subparagraph I(c).

4 (d) For library/media specialists, divide the ADMR of pupils in the municipality in  
5 kindergarten through grade 12 by 500, then multiply the result by the salary for library/media  
6 specialists determined in subparagraph I(d).

7 (e) For technology coordinators, divide the ADMR of pupils in the municipality in  
8 kindergarten through grade 12 by 1,200, then multiply the result by the salary for technology  
9 coordinators determined in subparagraph I(e).

10 (f) For reading specialists, divide the ADMR of pupils in the municipality in  
11 kindergarten through grade 8 by 500, then multiply the result by the salary for reading specialists  
12 determined in subparagraph I(f).

13 (g) For administrative assistants, divide the ADMR of pupils in the municipality in  
14 kindergarten through grade 12 by 500, then multiply this amount by the salary for administrative  
15 assistants determined in subparagraph I(g).

16 (h) For custodians, divide the ADMR of pupils in the municipality in kindergarten  
17 through grade 12 by 500, then multiply this amount by the salary for custodians determined in  
18 subparagraph I(h).

19 (i) For instructional materials, multiply the ADMR of pupils in the municipality in  
20 kindergarten through grade 12 by \$130.

21 (j)(1) For technology costs for pupils in kindergarten through grade 8, multiply the  
22 ADMR of pupils in the municipality in kindergarten through grade 8 by \$25.

23 (2) For technology costs for pupils in grades 9 through 12, multiply the ADMR of  
24 pupils in the municipality in grades 9 through 12 by \$65.

25 (k) For transportation costs, multiply the ADMR of pupils in the municipality in  
26 kindergarten through grade 8 by \$304.

27 III. In addition to the base cost calculated under paragraphs I and II.

28 (a)(1) An additional \$685 for each pupil in kindergarten through grade 12 who is eligible  
29 for the federal free and reduced-price meal program, and who attends a public school in which at  
30 least 12 percent but less than 24 percent of the pupils reported in the school's ADMA in the  
31 determination year are eligible for the federal free and reduced-price meal program.

32 (2) An additional \$1,369 for each pupil who is eligible for the federal free and  
33 reduced-price meal program, and who attends a public school in which at least 24 percent but less  
34 than 36 percent of pupils reported in the school's ADMR in the determination year are eligible for  
35 the federal free or reduced-price meal program.

36 (3) An additional \$2,054 for each pupil who is eligible for the federal free and  
37 reduced-price meal program, and who attends a public school in which at least 36 percent but

1 less than 48 percent of pupils reported in the school's ADMR in the determination year are  
2 eligible for the federal free or reduced-price meal program.

3 (4) An additional \$2,738 for each pupil who is eligible for the federal free and  
4 reduced-price meal program, and who attends a public school in which at least 48 percent of the  
5 pupils reported in the school's ADMR in the determination year are eligible for the federal free or  
6 reduced-price meal program.

7 (b) An additional \$675 for each pupil reported in the public school's ADMR in the  
8 determination year who is an English language learner and who is receiving English language  
9 instruction.

10 (c) An additional \$1,856 for each pupil reported in the public school's ADMR in the  
11 determination year who is receiving special education.

12 IV.(a) The sum total calculated under paragraphs I-III of this section shall be the cost of the  
13 opportunity for an adequate education in each year of the biennium.

14 (b) Prior to or coinciding with the first disbursement of each fiscal year under  
15 RSA 198:42, the department shall notify a school district of the total amount of funds that have  
16 been allocated for each school within its jurisdiction during the fiscal year based on the sum of  
17 the school district's adequate education grant amount plus the amount available to the school  
18 district from the education tax. In addition, the department shall furnish to each municipality a  
19 report showing the municipality's cost of an adequate education sorted by a pupil's municipality  
20 of residence.

21 V. The department shall notify school districts of the estimated amounts of grants by the  
22 November 15 preceding the fiscal year for which aid is determined. The commissioner shall provide  
23 to the general court all data or reports requested by the general court in a form which the general  
24 court determines will facilitate the calculations required in this section.

25 3 Adequate Education; Provisions for Grants to Municipalities. RSA 198:40-b is repealed and  
26 reenacted to read as follows:

27 198:40-b Provisions for Grants to Municipalities.

28 I. No municipality shall receive an adequate education grant in any fiscal year which is  
29 greater than the adequate education grant received in the fiscal year ending June 30, 2011.

30 II. Each fiscal year, the commissioner of the department of education shall determine if a  
31 municipality is scheduled to receive an adequate education grant which is less than the adequate  
32 education grant received in the fiscal year ending June 30, 2011, and shall disburse to such  
33 municipality an additional grant from the education trust fund in an amount equal to 95 percent of  
34 the amount of the decrease.

35 4 Adequate Education; Fiscal Capacity Disparity Aid. RSA 198:40-c is repealed and reenacted  
36 to read as follows:

37 198:40-c Fiscal Capacity Disparity Aid.

1 I. In addition to aid for the cost of the opportunity for an adequate education provided under  
2 RSA 198:40-a, each fiscal year the department shall provide fiscal capacity disparity aid to a  
3 municipality's school districts as follows:

4 (a) The department of revenue administration shall calculate the equalized valuation  
5 per pupil for each municipality in the state and shall sort the results into quartiles based on  
6 equalized valuation per pupil. The quartile containing municipalities with the lowest equalized  
7 valuation per pupil shall then be divided in half.

8 (b) A municipality with an equalized valuation per pupil in the lower half of the lowest  
9 quartile and which has a median family income which is less than the state average median family  
10 income shall receive fiscal capacity disparity aid in the amount of \$3,360 multiplied by the  
11 municipality's average daily membership in residence.

12 (c) A municipality with an equalized valuation per pupil in the upper half of the lowest  
13 quartile which has a median family income which is less than the state average median family  
14 income shall receive fiscal capacity disparity aid in the amount of \$2,100 multiplied by the  
15 municipality's average daily membership in residence.

16 II. Aid under this section shall be distributed pursuant to RSA 198:42.

17 III. In this section:

18 (a) "Equalized valuation per pupil" means a municipality's equalized valuation,  
19 including properties subject to taxation under RSA 82 and RSA 83-F, as determined by the  
20 department of revenue administration, that was the basis for the local tax assessment in the  
21 determination year, divided by the school district's average daily membership in residence, as  
22 defined in RSA 189:1-d for the determination year, provided that no kindergarten pupil shall count  
23 as more than  $\frac{1}{2}$  day attendance per calendar day.

24 (b) "Median family income" means the most recent census data published for  
25 New Hampshire counties and municipalities by the United States Census Bureau, United States  
26 Department of Commerce, as of October 1 preceding the beginning of the biennium for which aid is  
27 to be determined.

28 5 Adequate Education; Determination of Grants and Excess Tax. RSA 198:41, I and II are  
29 repealed and reenacted to read as follows:

30 I. Except for municipalities where all school districts therein provide education to all of their  
31 pupils by paying tuition to other institutions, the department of education shall determine the  
32 amount of the adequate education grant for the municipality as follows:

33 (a) Add the per pupil cost of providing the opportunity for an adequate education for  
34 which each pupil is eligible pursuant to RSA 198:40-a, and from such amount;

35 (b) Subtract the amount of the education tax warrant to be issued by the commissioner of  
36 revenue administration for such municipality reported pursuant to RSA 76:9 for the next tax year; and

37 (c) Add the fiscal capacity disparity aid pursuant to RSA 198:40-c.

1 II. For municipalities where all school districts therein provide education to all of their pupils  
 2 by paying tuition to other institutions, the department of education shall determine the amount of the  
 3 adequate education grant for each municipality as the lesser of the 2 following calculations:

4 (a) The amount calculated in accordance with paragraph I of this section; or

5 (b) The total amount paid for items of current education expense as determined by the  
 6 department of education minus the amount of the education tax warrant to be issued by the  
 7 commissioner of revenue administration for such municipality reported pursuant to RSA 76:9 for the  
 8 next tax year.

9 6 Education Tax; Subdivision Heading Amended. Amend the subdivision heading immediately  
 10 preceding RSA 198:46 to read as follows:

11 Excess Education [~~Property~~] Tax Payment

12 7 Adequate Education; Excess Education Tax Payment. Amend RSA 198:46, I to read as  
 13 follows:

14 I. A municipality in which education [~~property~~] tax revenue collected exceeds the amount  
 15 necessary to fund the cost of an adequate education in a fiscal year, as determined in RSA 198:40-a,  
 16 shall collect and remit **5 percent of** such excess to the department of revenue administration on or  
 17 before March 15 of the tax year in which the excess occurs. [~~For fiscal years 2010 and 2011, the version~~  
 18 ~~of RSA 198:41, II effective for the fiscal year ending June 30, 2009 shall be used to determine excess.]~~

19 ***A municipality may remit the balance of such excess, or any portion thereof, to the***  
 20 ***department of revenue administration as provided in this paragraph, or retain the balance***  
 21 ***of such excess to be used in the current fiscal year or a future fiscal year to offset the costs of***  
 22 ***a school building construction or renovation project, or to offset catastrophic special***  
 23 ***education costs incurred, provided that, notwithstanding the eligibility provisions set forth***  
 24 ***in RSA 198:15-a through RSA 198:15-h, RSA 198:15-u through RSA 198:15-w, and RSA 186-***  
 25 ***C:18, the municipality shall exhaust such excess as a condition of eligibility for school***  
 26 ***building aid, alternative school building aid, or catastrophic special education aid; or***

27 8 Joint Legislative Oversight Committee on Accountability for an Adequate Education.

28 I.(a) There is hereby established the joint legislative oversight committee on accountability  
 29 for an adequate education. The members of the committee shall be as follows:

30 (1) Three members of the house of representatives, which shall include 2 members of  
 31 the house education committee and one member of the house finance committee, appointed by the  
 32 speaker of the house of representatives.

33 (2) Three members of the senate, which shall include 2 members of the senate  
 34 education committee and one member of the senate finance committee, appointed by the president of  
 35 the senate.

36 (b) Members of the committee shall receive mileage at the legislative rate when  
 37 attending to the duties of the committee.

**HB 337-FN-LOCAL - AS INTRODUCED**

**- Page 7 -**

1           II. The committee shall review and study the assessment and assistance methods, reporting  
2 requirements, and other methods of accountability presently being used by the department of  
3 education and local school districts to determine whether such methods, programs, and standards  
4 will ensure the delivery of an adequate education as set forth in RSA 193-E:2-a.

5           III. Following a public hearing, the committee shall report its findings and recommendations  
6 concerning the sufficiency of existing statutory law to provide accountability for the delivery of the  
7 opportunity for an adequate education as defined in RSA 193-E:2-a, and the possible need for  
8 additional legislation, to the governor, the speaker of the house of representatives, the president of  
9 the senate, and the state librarian no later than November 15, 2011.

10          9 References Amended. Amend the following RSA sections by replacing "statewide education  
11 property tax" or "education property tax" or "education property taxes" with "education tax" or  
12 "education taxes," as the context dictates: RSA 76:8, I; the introductory paragraph in RSA 198:57,  
13 IV, and RSA 198:57, VI(a).

14          10 Effective Date. This act shall take effect July 1, 2011 at 12:01 a.m.

# **EXHIBIT 4**

HB 337-FN-LOCAL – AS AMENDED BY THE HOUSE

17Mar2011... 0593h  
17Mar2011... 0846h

2011 SESSION

11-0053  
04/09

HOUSE BILL            ***337-FN-LOCAL***

AN ACT                relative to the calculation and distribution of adequate education grants.

SPONSORS:            Rep. Hess, Merr 9; Rep. Flanagan, Hills 5; Rep. Ladd, Graf 5; Rep. Kurk, Hills 7;  
Rep. Bettencourt, Rock 4; Rep. Jasper, Hills 27

COMMITTEE:          Special Committee on Education Funding Reform

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AMENDED ANALYSIS

This bill:

I. Determines the per pupil cost of the opportunity for an adequate education which includes aid distributed to schools based on the number of pupils eligible to receive special education, or eligible for a free or reduced-price lunch, or who are English language learners.

II. Provides fiscal capacity disparity aid, in addition to aid for the cost of the opportunity for an adequate education, based on a municipality's equalized valuation, including utilities, per pupil and median family income.

III. Provides that:

(a) For the biennium ending June 30, 2013, no municipality shall receive an adequate education grant in a fiscal year which is greater than the adequate education grant received in the 2011 fiscal year; and

(b) A municipality which is scheduled to receive an adequate education grant in a fiscal year which is less than the grant such municipality received in the 2011 fiscal year shall receive an additional grant from the education trust fund in an amount equal to 100 percent of the amount of the decrease.

IV. Repeals the statutory provisions requiring that excess education tax payments be remitted to the department of revenue administration thereby permitting municipalities to retain any excess education tax revenues.

V. Establishes a joint legislative oversight committee on accountability for an adequate education.

VI. Provides that the state shall pay the greater of \$5,450 or the sum of \$2,000 plus the amount calculated under RSA 198:40-a to chartered public school pupils.

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Explanation:          Matter added to current law appears in ***bold italics***.  
Matter removed from current law appears [~~in brackets and struck through.~~]  
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

HB 337-FN-LOCAL – AS AMENDED BY THE HOUSE

17Mar2011... 0593h  
17Mar2011... 0846h

11-0053  
04/09

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Eleven*

AN ACT relative to the calculation and distribution of adequate education grants.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1 Adequate Education; Definitions. RSA 198:38 is repealed and reenacted to read as follows:

2 198:38 Definitions. In this section:

3 I. "Average daily membership in residence" or "ADMR" means the average daily  
4 membership in residence of pupils in kindergarten through grade 12, as defined in RSA 189:1-d, IV  
5 of the second school year preceding the year in which the calculation is made, provided that no  
6 kindergarten pupil shall count as more than 1/2 day attendance per calendar year.

7 II. "Commissioner" means the commissioner of the department of education.

8 III. "Department" means the department of education.

9 IV. "Determination year" means the fiscal year that was 3 years prior to the fiscal year for  
10 which aid is to be determined. Unless otherwise indicated, determination year data shall be used to  
11 calculate aid.

12 V. "Educationally disabled child" or "educationally disabled pupil" shall mean "educationally  
13 disabled child" as defined in RSA 186-C:2, I.

14 VI. "English language learner" means a child who has a predominant language other than  
15 English or who is educationally disadvantaged by a limited English proficiency, and who is receiving  
16 regularly scheduled English language instruction.

17 VII. "Pupils eligible for a free or reduced-price meal" means pupils in kindergarten through  
18 grade 12 who are eligible for the federal free or reduced-price meal program.

19 VIII. "School district" means school district as defined in RSA 194:1 and shall include  
20 cooperative school districts as defined in RSA 195:1, I.

21 2 Adequate Education; Base Cost Per Pupil. RSA 198:40-a is repealed and reenacted to read as  
22 follows:

23 198:40-a Adequate Education; Base Cost Per Pupil.

24 I. The commissioner shall determine the base cost per pupil of the opportunity for an  
25 adequate education in each school district using the most recent statewide salary data available,  
26 divided into quartiles, as follows:

27 (a)(1) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a teacher possessing at least a  
28 bachelor's degree with no experience, multiplied by 1.33, then multiply the product by 1.05.

29 (2) For a teacher teaching art, music, world languages, media/technology, health, or

1 physical education, multiply the amount determined under subparagraph (a)(1) by .20.

2 (b) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a principal possessing at least a  
3 master's degree and 3 years of educator experience, multiplied by 1.33, then multiply the product by  
4 1.05.

5 (c) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a guidance counselor possessing  
6 at least a master's degree, multiplied by 1.33, then multiply the product by 1.05.

7 (d) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a library/media specialist  
8 possessing at least a bachelor's degree with no experience, multiplied by 1.33, then multiply the  
9 product by 1.05.

10 (e) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a technology coordinator  
11 possessing at least a bachelor's degree with no experience, multiplied by 1.33, then multiply the  
12 product by 1.05.

13 (f) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a reading specialist possessing at  
14 least a master's degree at step 2 of the teacher salary schedule for that position, multiplied by 1.33,  
15 then multiply the product by 1.05.

16 (g) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for an administrative assistant,  
17 multiplied by 1.33, then multiply the product by 1.05.

18 (h) The average of the 3<sup>rd</sup> and 4<sup>th</sup> quartiles of salary for a custodian, multiplied by 1.33,  
19 then multiply the product by 1.05.

20 II. In each biennium, the commissioner shall calculate the base cost per pupil of the  
21 opportunity for an adequate education in each school district as the sum of the following:

22 (a)(1) For teachers of pupils in kindergarten through grade 2, divide the ADMR of pupils  
23 in the municipality in kindergarten through grade 2 by 25, then multiply the result by the salary for  
24 teachers determined in subparagraph I(a)(1).

25 (2) For teachers of pupils in grades 3 through 12, divide the ADMR of pupils in the  
26 municipality in grades 3 through 12 by 30, then multiply the result by the salary for teachers  
27 determined in subparagraph I(a)(1).

28 (3) For a teacher teaching art, music, world languages, media/technology, health, or  
29 physical education to pupils in kindergarten through grade 2, divide the ADMR of pupils in the  
30 municipality in kindergarten through grade 2 by 25, then multiply the result by the amount  
31 determined in subparagraph I(a)(2).

32 (4) For a teacher teaching art, music, world languages, media/technology, health, or  
33 physical education to pupils in grades 3 through 12, divide the ADMR of pupils in the municipality  
34 in grades 3 through 12 by 30, then multiply the result by the amount determined in subparagraph  
35 I(a)(2).

36 (b) For principals, divide the ADMR of pupils in the municipality in kindergarten  
37 through grade 12 by 500, then multiply the result by the salary for principals determined in

1 subparagraph I(b).

2 (c)(1) For guidance counselors for pupils in kindergarten through grade 8, divide the  
3 ADMR of pupils in the municipality in kindergarten through grade 8 by 500, then multiply the result  
4 by the salary for guidance counselors determined in subparagraph I(c).

5 (2) For guidance counselors for pupils in grades 9 through 12, divide the ADMR of  
6 pupils in the municipality in grades 9 through 12 by 300, then multiply the result by the salary for  
7 guidance counselors determined in subparagraph I(c).

8 (d) For library/media specialists, divide the ADMR of pupils in the municipality in  
9 kindergarten through grade 12 by 500, then multiply the result by the salary for library/media  
10 specialists determined in subparagraph I(d).

11 (e) For technology coordinators, divide the ADMR of pupils in the municipality in  
12 kindergarten through grade 12 by 1,200, then multiply the result by the salary for technology  
13 coordinators determined in subparagraph I(e).

14 (f) For reading specialists, divide the ADMR of pupils in the municipality in  
15 kindergarten through grade 8 by 500, then multiply the result by the salary for reading specialists  
16 determined in subparagraph I(f).

17 (g) For administrative assistants, divide the ADMR of pupils in the municipality in  
18 kindergarten through grade 12 by 500, then multiply this amount by the salary for administrative  
19 assistants determined in subparagraph I(g).

20 (h) For custodians, divide the ADMR of pupils in the municipality in kindergarten  
21 through grade 12 by 500, then multiply this amount by the salary for custodians determined in  
22 subparagraph I(h).

23 (i) For instructional materials, multiply the ADMR of pupils in the municipality in  
24 kindergarten through grade 12 by \$130.

25 (j)(1) For technology costs for pupils in kindergarten through grade 8, multiply the  
26 ADMR of pupils in the municipality in kindergarten through grade 8 by \$25.

27 (2) For technology costs for pupils in grades 9 through 12, multiply the ADMR of  
28 pupils in the municipality in grades 9 through 12 by \$65.

29 (k) For transportation costs, multiply the ADMR of pupils in the municipality in  
30 kindergarten through grade 8 by \$304.

31 III. In addition to the base cost calculated under paragraphs I and II:

32 (a) An additional \$1,725 for each pupil who is in kindergarten through grade 12, who is  
33 eligible for the federal free and reduced-price meal program, and who attends a public school in  
34 which at least 12 percent of pupils reported in the school's ADMR in the determination year are  
35 eligible for the federal free and reduced-price meal program.

36 (b) An additional \$675 for each pupil reported in the public school's ADMR in the  
37 determination year who is an English language learner and who is receiving English language

1 instruction.

2 (c) An additional \$1,856 for each pupil reported in the public school's ADMR in the  
3 determination year who is receiving special education.

4 IV.(a) The sum total calculated under paragraphs I-III of this section shall be the cost of the  
5 opportunity for an adequate education in each year of the biennium.

6 (b) Prior to or coinciding with the first disbursement of each fiscal year under  
7 RSA 198:42, the department shall notify a school district of the total amount of funds that have been  
8 allocated for each school within its jurisdiction during the fiscal year based on the sum of the school  
9 district's adequate education grant amount plus the amount available to the school district from the  
10 education tax. In addition, the department shall furnish to each municipality a report showing the  
11 municipality's cost of an adequate education sorted by a pupil's municipality of residence.

12 V. The department shall notify school districts of the estimated amounts of grants by the  
13 November 15 preceding the fiscal year for which aid is determined. The commissioner shall provide  
14 to the general court all data or reports requested by the general court in a form which the general  
15 court determines will facilitate the calculations required in this section.

16 3 Adequate Education; Provisions for Grants to Municipalities. RSA 198:40-b is repealed and  
17 reenacted to read as follows:

18 198:40-b Provisions for Grants to Municipalities.

19 I. For the biennium ending June 30, 2013, no municipality shall receive an adequate  
20 education grant in a fiscal year which is greater than the adequate education grant received in the  
21 fiscal year ending June 30, 2011.

22 II. Each fiscal year, the commissioner of the department of education shall determine if a  
23 municipality is scheduled to receive an adequate education grant which is less than the adequate  
24 education grant received in the fiscal year ending June 30, 2011, and shall disburse to such  
25 municipality an additional grant from the education trust fund in an amount equal to 100 percent of  
26 the amount of the decrease.

27 4 Adequate Education; Provisions for Grants to Municipalities. RSA 198:40-b is repealed and  
28 reenacted to read as follows:

29 198:40-b Provisions for Grants to Municipalities. Each fiscal year, the commissioner of the  
30 department of education shall determine if a municipality is scheduled to receive a total education  
31 grant which is less than the total education grant received in the fiscal year ending June 30, 2011,  
32 and shall disburse to such municipality an additional grant from the education trust fund in an  
33 amount equal to 100 percent of the amount of the decrease.

34 5 Adequate Education; Fiscal Capacity Disparity Aid. RSA 198:40-c is repealed and reenacted  
35 to read as follows:

36 198:40-c Fiscal Capacity Disparity Aid.

37 I. In addition to aid for the cost of the opportunity for an adequate education provided under

1 RSA 198:40-a, each fiscal year the department shall provide fiscal capacity disparity aid to a  
2 municipality's school districts as follows:

3 (a) The department of revenue administration shall calculate the equalized valuation  
4 per pupil for each municipality in the state and shall sort the results into quartiles based on  
5 equalized valuation per pupil. The quartile containing municipalities with the lowest equalized  
6 valuation per pupil shall then be divided in half.

7 (b) A municipality with an equalized valuation per pupil in the lower half of the lowest  
8 quartile and which has a median family income which is less than the state average median family  
9 income shall receive fiscal capacity disparity aid in the amount of \$3,360 multiplied by the  
10 municipality's average daily membership in residence.

11 (c) A municipality with an equalized valuation per pupil in the upper half of the lowest  
12 quartile which has a median family income which is less than the state average median family  
13 income shall receive fiscal capacity disparity aid in the amount of \$2,100 multiplied by the  
14 municipality's average daily membership in residence.

15 II. Aid under this section shall be distributed pursuant to RSA 198:42.

16 III. In this section:

17 (a) "Equalized valuation per pupil" means a municipality's equalized valuation,  
18 including properties subject to taxation under RSA 82 and RSA 83-F, as determined by the  
19 department of revenue administration, that was the basis for the local tax assessment in the  
20 determination year, divided by the school district's average daily membership in residence, as  
21 defined in RSA 189:1-d for the determination year, provided that no kindergarten pupil shall count  
22 as more than ½ day attendance per calendar day.

23 (b) "Median family income" means the most recent census data published for  
24 New Hampshire counties and municipalities by the United States Census Bureau, United States  
25 Department of Commerce, as of October 1 preceding the beginning of the biennium for which aid is  
26 to be determined.

27 6 Adequate Education; Determination of Grants; Excess Tax. Amend the section heading in  
28 RSA 198:41 and RSA 198:41, I-II to read as follows:

29 198:41 Determination of *Education* Grants [~~and Excess Tax~~].

30 I. Except for municipalities where all school districts therein provide education to all of their  
31 pupils by paying tuition to other institutions, the department of education shall determine the  
32 amount of the *total* education grant for the municipality as follows:

33 (a) Add the per pupil cost of providing the opportunity for an adequate education for  
34 which each pupil is eligible pursuant to RSA 198:40-a, I-III, and from such amount;

35 (b) Subtract the amount of the education [~~property~~] tax warrant to be issued by the  
36 commissioner of revenue administration for such municipality reported pursuant to RSA 76:9 for the  
37 next tax year, and from such amount; and

1 (c) Add the fiscal capacity disparity aid pursuant to RSA 198:40-c.

2 II. For municipalities where all school districts therein provide education to all of their  
3 pupils by paying tuition to other institutions, the department of education shall determine the  
4 amount of the [adequate] *total* education grant for each municipality as the lesser of the 2 following  
5 calculations:

6 (a) The amount calculated in accordance with paragraph I of this section; or

7 (b) The total amount paid for items of current education expense as determined by the  
8 department of education minus the amount of the education [property] tax warrant to be issued by  
9 the commissioner of revenue administration for such municipality reported pursuant to RSA 76:9 for  
10 the next tax year.

11 7 Excess Education Property Tax Payment; Subdivision Heading Amended. Amend the  
12 subdivision heading preceding RSA 198:46 to read as follows:

13 ~~[Excess Education Property Tax Payment]~~

14 *Local Control and Alternative Kindergarten Programs*

15 8 Application of Receipts. Amend RSA 6:12, I(b)(65) to read as follows:

16 (65) Money received under RSA 77-A, RSA 77-E, RSA 78, RSA 78-A, RSA 78-B,  
17 RSA 83-F, ~~[RSA 198:46,]~~ and from the sweepstakes fund, which shall be credited to the education  
18 trust fund under RSA 198:39.

19 9 Commissioner's Warrant. Amend RSA 76:8, II to read as follows:

20 II. The commissioner shall issue a warrant under the commissioner's hand and official seal  
21 for the amount computed in paragraph I to the selectmen or assessors of each municipality by  
22 December 15 directing them to assess such sum and pay it to the municipality for the use of the  
23 school district or districts ~~[and, if there is an excess education tax payment due pursuant to~~  
24 ~~RSA 198:46, directing them to assess the amount of the excess payment and pay it to the department~~  
25 ~~of revenue administration for deposit in the education trust fund]~~. Such sums shall be assessed at  
26 such times as may be prescribed for other taxes assessed by such selectmen or assessors of the  
27 municipality.

28 10 Joint Legislative Oversight Committee on Accountability for an Adequate Education.

29 I.(a) There is hereby established the joint legislative oversight committee on accountability  
30 for an adequate education. The members of the committee shall be as follows:

31 (1) Three members of the house of representatives, which shall include 2 members of  
32 the house education committee and one member of the house finance committee, appointed by the  
33 speaker of the house of representatives.

34 (2) Three members of the senate, which shall include 2 members of the senate  
35 education committee and one member of the senate finance committee, appointed by the president of  
36 the senate.

37 (b) Members of the committee shall receive mileage at the legislative rate when

1 attending to the duties of the committee.

2 II. The committee shall review and study the assessment and assistance methods, reporting  
3 requirements, and other methods of accountability presently being used by the department of  
4 education and local school districts to determine whether such methods, programs, and standards  
5 will ensure the delivery of an adequate education as set forth in RSA 193-E:2-a.

6 III. Following a public hearing, the committee shall report its findings and recommendations  
7 concerning the sufficiency of existing statutory law to provide accountability for the delivery of the  
8 opportunity for an adequate education as defined in RSA 193-E:2-a, and the possible need for  
9 additional legislation, to the governor, the speaker of the house of representatives, the president of  
10 the senate, and the state librarian no later than November 15, 2011.

11 11 Chartered Public Schools; Funding. Amend RSA 194-B:11, I(b) to read as follows:

12 (b) For any chartered public school authorized by the state board of education pursuant  
13 to RSA 194-B:3-a, the state shall pay ~~[tuition]~~ **the greater of \$5,450 or the sum of \$2,000 plus the**  
14 **amount calculated** pursuant to RSA 198:40-a ~~[and RSA 198:40-e]~~ directly to the chartered public  
15 school for each pupil who is a resident of this state in attendance at such chartered public school.

16 12 References Amended. Amend the following RSA sections by replacing "statewide education  
17 property tax" or "education property tax" or "education property taxes" with "education tax" or  
18 "education taxes," as the context dictates: RSA 76:8, I; the introductory paragraph in RSA 198:57,  
19 IV, and RSA 198:57, VI(a).

20 13 Repeal. The following are repealed:

21 I. RSA 198:46, relative to excess education tax payments.

22 II. RSA 198:47, relative to forms used for the reporting and remitting of excess education tax  
23 payments.

24 III. RSA 198:39, I(g), relative to excess education tax payments deposited into the education  
25 trust fund.

26 14 Effective Date.

27 I. Section 4 of this act shall take effect July 1, 2013.

28 II. The remainder of this act shall take effect July 1, 2011 at 12:01 a.m.

LBAO  
11-0053  
Revised 02/22/11

**HB 337 FISCAL NOTE**

AN ACT relative to the calculation and distribution of adequate education grants.

**FISCAL IMPACT:**

The Department of Education states this bill will decrease state education trust fund revenue and increase local revenue by \$15,214,782 in FY 2012 and each year thereafter. This bill will decrease state education trust fund expenditures and decrease local revenue by \$95,333,780 in FY 2012 and each year thereafter. There will be no fiscal impact on county and local expenditures, or county revenue.

**METHODOLOGY:**

The Department of Education states this bill makes changes to the determination of the per pupil cost of the opportunity of an adequate education, distributes differentiated aid for students with Free and Reduced Lunch (F&R) status for F&R eligible students only, and changes the amount of fiscal disparity aid per pupil. The Department assumes Average Daily Membership (ADM) is calculated based upon the student level End of Year (EOY) submissions provided by each school; Free and Reduced Lunch (F&R) status is determined based upon the F&R collection, Fall 2008. All students receiving Free Milk, Reduced Meal or Free Meals are included. Students reported as F&R and in a school on October 1st are included; ADM for F&R include all ADM for identified students as student moves from school to school; FY09 School F/R concentrations are based upon student ADM for F&R students. These concentrations exclude kindergarten students; the 1999 median family income figures published by the Census are the most current town level information; the change in the per pupil adequacy rates has been estimated as one times the average annual change in the Northeast Urban Consumer Price Index (NE CPI) without medical from 2006 to 2009, 2.6%; Differentiated aid is provided based upon the subpopulations of Limited English Proficient (LEP) and Special Education (SPED); and Aid is only provided for half day kindergarten. The Department's estimates do not include any impact on charter schools.

For the purposes of the fiscal note, data collected during the preparation of the February 1, 2008 report from the Joint Legislative Oversight Committee on Costing and Adequate Education was used. The estimated adequacy calculations are as follows -

FY 2012

K-2 Teacher Adequacy	\$56,458,139
3-12 Teacher Adequacy	\$214,024,144
K-2 Art Teacher Adequacy	\$11,291,628
3-12 Art Teacher Adequacy	\$42,804,829
Principal Adequacy	\$40,766,540
K-8 Guidance Counselor Adequacy	\$11,208,026
9-12 Guidance Counselor Adequacy	\$9,689,040
Library/Media Science Adequacy	\$15,664,356
Technology Coordinator Adequacy	\$6,526,815
Reading Specialist Adequacy	\$11,664,826
Administrative Assistant Adequacy	\$14,305,579
Custodian Adequacy	\$12,664,048
Instruction Materials Costs	\$25,246,157
K-8 Technology Costs	\$3,196,866
9-12 Technology Costs	\$4,311,226
Transportation Costs	<u>\$38,873,398</u>
Total Base Adequacy Costs	\$518,695,617

The bill would distribute differentiated aid to students with Free and Reduced Lunch (F&R) status based on the number of eligible students only. The per pupil rates for Free and Reduced Lunch status students are as follows -

	F&R Per Pupil Rates
(A) F&R for all students if school is 12-23.99%	\$685
(B) F&R for all students if school is 24-35.99%	\$1,369
(C) F&R for all students if school is 36-47.99%	\$2,054
(D) F&R for all students if school is 49% or greater concentration	\$2,738

The Department estimates the cost of F&R Differentiated Aid would total \$53,164,493 in FY 2012.

The bill would distribute \$693 (which includes a CPI adjustment of 2.6%) for each pupil reported in the public school's ADMR who is an English language learner (LEP) and who is receiving English language instruction, at a cost of \$2,111,049 in FY 2012. The bill would also distribute \$1,904 (which includes a CPI adjustment of 2.6%) for each pupil reported in the public school's ADMR who is receiving special education, at a cost of \$57,569,258.

The bill would increase the Fiscal Capacity Disparity Aid per pupil amounts from \$2,000 to \$3,360 for municipalities with an equalized valuation per pupil in the lower half of the lowest quartile and which has a median family income below the state average, and from \$1,250 to \$2,100 for municipalities with an equalized valuation per pupil in the upper half of the lowest quartile and which has a median family income below the state average. The Department estimates the cost of Fiscal Capacity Disparity Aid would total \$114,906,726 in FY 2012.

In total, the Department estimates the FY 2012 cost of an adequate education as follows –

	FY 2012
Base Adequacy	\$518,695,617
F&R Differentiated Aid	\$53,164,493
LEP Differentiated Aid	\$2,111,049
SPED Differentiated Aid	\$57,569,258
Fiscal Capacity Disparity Aid	<u>\$114,906,726</u>
Total Calculated Cost of an Adequate Education	\$746,447,143

The bill makes no changes the State-Wide Education Property Tax (SWEPT) provisions, and the Department estimates the amount of SWEPT raised will total \$363,121,283 in FY 2012. To determine a municipality's education grant amount, the Department deducts the estimated SWEPT payment from the total calculated cost of an adequate education. In the event that a municipality's estimated SWEPT payment is greater than the total calculated cost of an adequate education, they would be required to send 5% of the excess SWEPT to the state for deposit in the Education Trust Fund (ETF), and could retain the remaining 95% of excess funds locally. These towns are also known as donor towns. The estimated SWEPT revenue is broken down as follows –

**SWEPT Revenue (Local and State Revenue)**

	Current Law (Annual)	Proposed Bill (Annual)	Difference (Annual)
SWEPT retained by towns	\$346,143,646	\$361,358,428	\$15,214,782
Excess SWEPT Sent to ETF	\$16,977,637	\$1,762,855	\$(15,214,782)
Total SWEPT Revenue	\$363,121,283	\$363,121,283	\$0

After determining the amount of the excess SWEPT, the Department calculated total education grants as follows –

FY 2012

Total Cost of an Adequate Education	\$746,447,144
Minus SWEPT	<u>\$(363,121,283)</u>
Total Education Grants	\$418,582,965

The bill provides that no municipality shall receive a grant in a fiscal year which is greater than or less than the adequate education grant received by such municipality in FY 2011. In the event that the calculated grant is less than the FY 2011 amount, the Department would be required to distribute an additional grant equal to 95% of the amount of the decrease. Historically, the Department has interpreted the funding law such that a district whose calculated aid was lower than their SWEPT contribution, would not receive a grant. Procedures that ensured grants maintained a prior level of funding were not increased to that level if the town's SWEPT was higher than the adequacy funding determination. For the purposes of this fiscal note, and based on the Department's understanding of the intent of the proposal, the Department assumes grants will be given even when the SWEPT amount is greater than the adequacy funding determination. As a result of the proposed cap and additional grant provisions, the Department would decrease certain municipality's grants by \$(8,734,502), and increase certain municipality's grants by a total of \$159,653,640, resulting in a net additional adjustment grant cost of \$150,919,138. The total calculated education grant amount would total \$569,502,103 (\$418,582,965 + \$150,919,138). The Department estimates the fiscal impact on state expenditures and local revenue as follows -

**Total Education Aid (State Expenditures and Local Revenue)**

	Current Law (Annual)	Proposed Bill (Annual)	Difference (Annual)
Net SWEPT retained by Town	\$346,143,646	\$361,358,428	\$15,214,782
Total Education Grants	\$664,835,883	\$569,502,103	\$(95,333,780)
Total Education Aid	\$1,010,979,529	\$930,860,531	\$(80,118,998)

The Department assumes the FY 2012 figures will remain constant for FY 2013 through FY 2015.

# **EXHIBIT 5**

Special Committee on Education Funding Reform

HB 337 as Amended

February 11, 2011

Rep. David W. Hess for the Sponsors

I. WHY ANY STATUTORY AMENDMENT?

1. If current law is not changed, we will feed a fiscal crisis and create a political firestorm.

- State education spending will increase by \$328million
  - \$160 million to replace federal stimulus grants
  - \$168 million in additional spending under the existing formula when the “collar” comes off
- Donor towns will return with a vengeance
  - 36 towns and 10 unincorporated areas will have to send \$15.7 million to the state
    - 5 towns will pay more than \$1,000,000 – Moultonborough, Rye, New Castle, Lincoln & New London
    - 14 more towns will have to write checks to the State for more than \$400,000
- The current formula distributes money in a seemingly random and unfair way: winners & losers.
  - Our “poorest” towns will receive little if any additional aid
    - Claremont: +\$430,000
    - Lisbon: +\$520,000
    - Pittsfield: +\$20,000
  - Some will actually lose money
    - Berlin: -\$470,000
    - Allenstown: -\$280,000
    - Weare: -\$3,180,000
  - Some of our wealthiest communities will reap a financial windfall
    - Bedford: +\$5,000,000
    - Durham: +\$1,750,000
    - Hampton: +2,020,000
  - Many of our working-class bedroom towns will suffer dramatic reductions in State aid
    - Derry: -\$7,100,000
    - Londonderry: -\$1,600,000
    - Danville: \$1,100,000

WE CANNOT ALLOW THIS TO PASS

Next Page

## II. WHY THIS STATUTORY AMENDMENT?

### 1. Sustainability Predictability. Continuity.

- No town or city will receive either more or less in State aid than they are receiving this year. Period.
- For as long as this bill remains law
- The single most important aspect of State aid to education: For educators, school boards & local taxpayers
- Accomplished in Section 3 – RSA 198:40-b (p. 4)

### 2. Correct the Formula

#### A) BASE COST PER PUPIL

- Use empirical, realistic standards and criteria adopted from the State DOE Minimum Standards and the federal definition of “highly qualified” teachers rather than inflated exaggerated criteria used simply to increase the total amount of State aid.
- Accomplished in Section 2 RSA 198:40-a I, II (pp. 1-3)

#### B) INCREASED TARGETED AID

- To \$423,172,000: 40% of total State aid
- Target free/reduced lunch aid only for those students eligible for that program, not for the entire student populations in schools
- Start targeted aid only when the concentration of disadvantaged students warrants it: at 12% or more of a school. Recommended by previous expert consultants
- Accomplished in Section 2 – RSA 198:40-aIII (p. 3)

#### C) CONTINUES FISCAL CAPACITY DISPARITY AID

- The best formulas to target the most state aid to our more disadvantaged communities
- Increased to \$3360 & \$2100 per pupil in the two categories
- Accomplished in Section 4 – RSA 198:40-C (pp. 4-5)

### 3. Eliminates Donor Towns

- Period.

## New Hampshire School Administrators Association

Testimony to: Special House Committee on Educational Funding

Re: Testimony in opposition to HOUSE BILL 337-FN-LOCAL AN ACT relative to the calculation and distribution of adequate education grants.

Date: February 11, 2011

From: Mr. Nathan Greenberg

Good morning, my name is Nathan Greenberg and I am the Past-President of the New Hampshire School Administrators Association and Superintendent of schools for SAU#12 Londonderry, NH. I am here today to testify to our Association's opposition to HB 337 and any other legislation that seeks to reduce the state's responsibility to provide adequacy aid to public education.

Our association represents NH's school system leaders, including school superintendents, assistants, business administrators, special education and curriculum directors. NHSAA's opposition is based on several major reasons. In brief, we believe that the bill is poor public policy and will result in a loss of resources to school districts, children and taxpayers. NHSAA strongly supports the right of all of NH's children to receive an adequate education as guaranteed by our Constitution. As part of my written testimony I have attached a copy of an explanation of how the current adequacy formula is calculated, that was written by Mark Joyce.

It is our understanding that HB 337 would allow the Legislature to reduce the definition of the basic elements of adequacy, reduce the costing of adequacy, and therefore the funding of public education. In particular, this bill seeks to reduce the basic teacher compensation level from Bachelors step three among our lowest spending districts to Bachelors step one among our lowest spending districts. In addition, this bill reduces the special funding for at-risk students as measured by free and reduced lunch counts at each of the threshold percent levels. With the largest loss in our highest need schools from \$3540 per student to \$2738 (or 802 dollars) per student. These funds are further reduced by applying the new amount to only the number of students identified rather than the total

school enrollment. The proposed legislation also reduces reimbursement for each English language learners (from \$693 to \$675) and each special education student (from \$1904 to \$1856).

It is unclear to us what the actual impact will be on school districts and taxpayers of this law, because there is currently not a spreadsheet available that represents how this new law will be applied in each school district. In addition, we are unclear what data points will be used in these calculations. For example, will this be calculated using two-year-old data or more current data sources?

While we certainly understand the state's fiscal challenges, and the bill's language that temporarily mitigates significant losses in aid, our local communities are also facing difficult financial pressures. As you know, the actual adequacy aid grants are far beneath the actual expenses that school districts are required to expend in order to implement the state's rigorous requirements for public education. Any reductions in educational adequacy aid will add to the very high property tax burden of citizens in every community. It is for these major reasons that we respectfully oppose HB 337.

Respectfully submitted,

Mr. Nathan Greenberg  
Past-president of NHSAA

# The Coalition Communities

Alton..Bridgewater..Carroll..Center Harbor..Dublin..Easton..Eaton..Franconia..Freedom..Grantham..Greenland..Hampton..Hampton Falls..Hanover

Hart's Location..Hebron..Holderness..Jackson..Lincoln..Marlow..Meredith..Moultonborough..Newbury..New Castle..New London..Newington

North Hampton..Pittsburg..Portsmouth..Rye..Sandwich..Seabrook..Sugar Hill..Sunapee..Tiltonboro..Waterville Valley

603 610-7281 Fax: 603 427-1575 [Coalition@cityofportsmouth.com](mailto:Coalition@cityofportsmouth.com) [www.CityofPortsmouth.com/Coalition](http://www.CityofPortsmouth.com/Coalition)

## Testimony to the House Special Committee on Education Funding Reform Regarding HB337 on Feb. 11, 2011 Pat Remick, Coordinator, Coalition Communities

My name is Pat Remick and I appear before you today on behalf of the 35 municipalities in the Coalition of Communities. We are the former Donor towns with high property values due to geography, although we may not be wealthy in terms of income and other factors.

I appear in opposition to the portion of House Bill 337 that retains Donor towns. We continue to strongly believe the next education funding formula should contain a provision that allows communities to retain their excess Statewide Education Property Taxes as long as the money is spent locally on education – as has been the case in New Hampshire since 2005.

As you well know, the current per pupil education funding cost of \$3,450 represents only a small portion of the amount it costs to educate NH schoolchildren. For the 2008-2009 school year, the latest period for which this data is available online, the state average was \$11,745.55 and it jumps to \$13,944 if one considers all the costs, including transportation.

If the provision is not added to allow all communities to keep the entire excess amount, that means the Statewide Education Property Taxes – which are raised locally and collected locally – will remain locally in all but a few penalized communities and the divisive system of Donors vs. Receivers returns.

Although HB337 could reduce the amount of forced donations, beginning with a guaranteed 5 percent, the additional provision allows the community to retain the balance ONLY to offset costs of school building aid projects or catastrophic special education costs. For communities with small populations but high tax rates – as is often the case with Donor towns – this still will require them to send the bulk of their Statewide Education Property Taxes to Concord for redistribution to other communities – some of them with much higher median household incomes. In order to pay these mandated amounts, the taxpayers and elected officials in these communities will face very difficult choices in being forced to cut local education programs and services to their own schoolchildren while sending their tax dollars to wealthy suburbs, for example, without reaping a single direct benefit from their forced donations.

Since the State will have been able to operate its education funding system without Donor communities for six years as of July 1, we urge you to continue the provision to allow all of the excess SWEPT to be spent locally going forward and not cause a severe impact on the quality of education received by the schoolchildren in Donor towns. They should not be penalized because of their geography.

Thank you.

handout Pat Remick

HOUSE SPECIAL COMMITTEE ON EDUCATION FUNDING REFORM

PUBLIC HEARING ON HB 337-FN-LOCAL

**BILL TITLE:** relative to the calculation and distribution of adequate education grants.

**DATE:** 2/11/11

**LOB ROOM:** 207      **Time Public Hearing Called to Order:** 10:45 am

**Time Adjourned:** 12:05 pm

(please circle if present)

**Committee Members:** Reps. L. Ober, Hess, Soucy, Ingbreton, Balboni, DeLemus, Renzullo, E. Hogan, Belvin, Jennifer Coffey, Daniels, Gandia, Foose, G. Richardson, Gile and Grassie.

**Bill Sponsors:** Rep. Hess, Merr 9; Rep. Flanagan, Hills 5; Rep. Ladd, Graf 5; Rep. Kurk, Hills 7; Rep. Bettencourt, Rock 4; Rep. Jasper, Hills 27

TESTIMONY

\* Use asterisk if written testimony and/or amendments are submitted.

**\*Rep. David Hess – Prime Sponsor - Supports Bill.** Amendment to HB 337 number 2011-0273h. Handed out principals and goals for education funding. Second hand-out bullet points. Needs current law to be amended.

**House Speaker O'Brien – Supports Bill.**

**Rep. Jack Flanagan – Co-Sponsor of Bill – Supports.**

**Rep. Ralph Bohem – Supports Bill.** Expressed need for some changes in bill. Medium income levels dated. Taxes up – down in some communities.

**\*Nate Greenberg – Opposes Bill.** First speaker on original bill. Past President of NHSAA and current superintendent in Londonderry, NH.


**\*Dr. Mark Joyce – handout.**

**Rep. Rick Ladd – Co-signer on bill - Supports Bill with amendment 2011-0273h.** Feels solid and good bill

**\*Pat Remick, The Coalition Communities – Opposes Bill.** Speaking on original bill and amendment.

**Dean Michener, NH School Board Association – Opposes Bill.**

Respectfully submitted

  
Connie Soucy, Clerk

# **EXHIBIT 6**



# The Senate of the State of New Hampshire

107 North Main Street, Concord, N.H. 03301-4951

Senator Jim Rausch  
*Senate District 19*

State House 124  
(603) 271-8630

February 24, 2011

RE: Senate Bill 183-FN-L

Dear Honorable members of the Senate Finance Committee:

Since the beginning of the Claremont lawsuits, Claremont School District, et. al. v. Governor et al., education funding in New Hampshire has been on a roller coaster ride. A series of well-intended plans, compromises, patches and collars have all led to constant uncertainty regarding funding at both the state and local levels.

I began working on Senate Bill 183-FN-L with one goal in mind: to create a funding mechanism that is predictable, stable, sustainable and affordable. I have been in the Legislature long enough to know I wanted to reform the formula without opening past educational funding debates. I wanted to solve a problem – not fight old battles.

Given the State of New Hampshire's current fiscal situation, towns and school boards have been instructed to expect level funding for the coming budget year. This understanding, coupled with my intention to find a funding solution without causing big changes to adequacy, presented us with the opportunity to create a clean slate for education funding – which is what this legislation does.

In developing this proposal, Senator Stiles and I realized we could combine my financial solution with her adequacy improvements to create a bill which establishes Fiscal Year 2011 as the baseline year for education funding. In the next budget, every town will receive the same level of state funding they received this year. No town wins and no town loses.

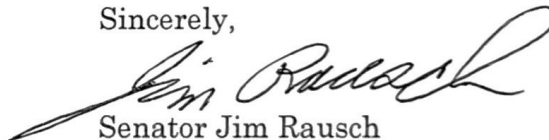
Beginning in Fiscal Year 2013, the legislation will create a stable rate of growth to assist cities and towns with additional costs, balanced with a reasonable funding level the State of New Hampshire can count on. Combined, the proposal included in this legislation provides for a predictable rate of growth that increases or decreases based primarily on the number of

students and each child's individualized educational needs. This legislation eliminates donor towns and fiscal disparity aid, two of the most divisive elements of the school funding formula, while still maintaining all of the components, and base funding, of adequacy.

We as a Legislature have heard from the property tax payers – their rates cannot go up any further. Through the creation of a stabilization grant, eligible cities and towns will receive a set appropriation each year to assist in the funding of an adequate education.

In conclusion, this legislation will provide the stability our local communities require and it stops the perpetuation of battles between “winning” and “losing” communities. Most importantly though, this legislation ties our education dollars directly to the children they are meant to support. I ask for your support for Senate Bill 183-FN-L.

Sincerely,

A handwritten signature in cursive script that reads "Jim Rausch". The signature is written in black ink and is positioned above the printed name.

Senator Jim Rausch  
District 19

**EDUCATION FORMULA & FUNDING REFORM**  
**Summary of Proposed Changes – February 9, 2011**

**FORMULA**

This legislation maintains the current education adequacy grant base funding level, making only slight changes in order to establish a calculation better focused on the student. Under this proposal, every child is treated equally throughout the state.

- Reforms the free and reduced meals differentiated aid calculation to provide a flat rate of \$1,725 per **eligible** student. In contrast, existing law allocates different levels of additional funding for every student in the school, no matter their eligibility, based on a series of varying concentrations.
- Establishes a new aid category dedicated to third grade students testing below proficient on the reading component of the state assessment and who do not qualify for any other categories of differentiated aid. Studies have shown third grade reading proficiency is a critical marker for all future educational development.

**FUNDING**

This bill will create a predictable funding methodology that provides stability to state and school district budgets while reducing town-versus-town tensions over funding.

- Establishes FY 2011 funding as the baseline and allows state funding levels to increase or decrease based primarily on the number of students in a district.
- Eliminates fiscal disparity aid, a flawed calculation based on outdated data and arbitrary funding levels.
- Eliminates donor towns by allowing excess property tax revenues raised in a town to be used by the town.
- Creates a stabilization grant that provides a set appropriation to assist cities and towns in funding the cost of education.
- No town wins, no town loses.

**STATE BUDGET IMPACT**

This legislation maintains the state's current investment in education and guarantees cities and towns receive the exact same level of funding in the coming budget. Compared to current law, the proposed legislation will save \$140 million in the next fiscal year.

# **EXHIBIT 7**

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
WARRANTS FOR TAX YEAR APRIL 1, 2021 (RSA 76:8)**

NEW HAMPSHIRE DEPARTMENT OF REVENUE FOR TAX YEAR BEGINNING 4/1/2021 <small>(Rounded to the nearest dollar)</small>	TOTAL EQUALIZED VALUATION NOT INCL. UTILITIES <b>4/1/19</b>	RSA 76:3 WARRANT AMOUNT TOTAL EQUALIZED VALUE TIMES TAX RATE OF <b>\$1.825</b>
		PER \$1,000 VALUE
<b>TOTALS</b>	<b>199,059,304,362</b>	<b>363,283,230</b>
Acworth	99,051,642	180,769
Albany	120,119,898	219,219
Alexandria	218,026,425	397,898
Allenstown	327,016,700	596,805
Alstead	183,327,417	334,573
Alton	1,973,730,596	3,602,058
Amherst	2,012,488,885	3,672,792
Andover	292,829,896	534,415
Antrim	273,934,911	499,931
Ashland	255,191,838	465,725
Atkinson & Gilmanton	905,340	1,652
Atkinson	1,187,684,667	2,167,525
Auburn	936,615,749	1,709,324
Barnstead	619,553,597	1,130,685
Barrington	1,175,450,581	2,145,197
Bartlett	1,239,115,022	2,261,385
Bath	120,847,195	220,546
Bean's Grant	0	0
Bean's Purchase	0	0
Bedford	4,268,070,603	7,789,229
Belmont	817,990,227	1,492,832
Bennington	127,935,212	233,482
Benton	26,732,401	48,787
Berlin	353,616,289	645,350
Bethlehem	290,407,657	529,994
Boscawen	294,859,896	538,119
Bow	1,204,211,758	2,197,686
Bradford	246,149,206	449,222
Brentwood	676,051,591	1,233,794
Bridgewater	417,496,069	761,930
Bristol	550,217,970	1,004,148
Brookfield	119,049,763	217,266
Brookline	690,911,393	1,260,913
Cambridge	10,220,554	18,653
Campton	429,140,331	783,181
Canaan	403,485,216	736,361
Candia	529,390,871	966,138
Canterbury	316,075,610	576,838

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
WARRANTS FOR TAX YEAR APRIL 1, 2021 (RSA 76:8)**

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		<b>PER \$1,000 VALUE</b>
Carroll	380,752,251	694,873
Center Harbor	510,881,987	932,360
Chandler's Purchase	42,832	78
Charlestown	305,623,768	557,763
Chatham	59,682,515	108,921
Chester	727,662,829	1,327,985
Chesterfield	602,885,112	1,100,265
Chichester	337,069,329	615,152
Claremont	744,994,085	1,359,614
Clarksville	52,573,848	95,947
Colebrook	175,101,568	319,560
Columbia	77,985,662	142,324
<b>Concord</b>	<b>4,004,593,744</b>	<b>7,308,384</b>
Conway	1,792,189,907	3,270,747
Cornish	193,801,669	353,688
Crawford's Purchase	265,584	485
Croydon	97,098,881	177,205
Cutt's Grant	0	0
Dalton	100,032,340	182,559
Danbury	133,245,779	243,174
Danville	470,131,836	857,991
Deerfield	642,438,118	1,172,450
Deering	211,567,824	386,111
Derry	3,626,236,822	6,617,882
Dix's Grant	1,121,552	2,047
Dixville	8,918,594	16,276
Dorchester	43,208,989	78,856
Dover	3,886,932,845	7,093,652
Dublin	263,992,565	481,786
Dummer	34,720,608	63,365
Dunbarton	396,202,280	723,069
Durham	1,269,099,878	2,316,107
East Kingston	379,614,276	692,796
Easton	75,432,193	137,664
Eaton	113,289,698	206,754
Effingham	192,787,673	351,838
Ellsworth	16,914,984	30,870
Enfield	619,074,273	1,129,811
Epping	950,215,986	1,734,144

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
WARRANTS FOR TAX YEAR APRIL 1, 2021 (RSA 76:8)**

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		<b>PER \$1,000 VALUE</b>
Epsom	506,818,328	924,943
Errol	79,693,082	145,440
Erving's Location	52,867	96
Exeter	2,374,604,905	4,333,654
Farmington	556,957,590	1,016,448
Fitzwilliam	258,384,739	471,552
Francestown	217,483,183	396,907
Franconia	326,185,317	595,288
Franklin	652,587,060	1,190,971
Freedom	599,202,956	1,093,545
Fremont	548,630,243	1,001,250
Gilford	2,116,177,335	3,862,024
Gilmanton	538,402,950	982,585
Gilsum	67,336,595	122,889
Goffstown	1,843,439,076	3,364,276
Gorham	228,438,363	416,900
Goshen	79,292,306	144,708
Grafton	134,167,683	244,856
Grantham	549,679,101	1,003,164
Greenfield	175,643,137	320,549
Greenland	927,951,008	1,693,511
Green's Grant	9,080,740	16,572
Greenville	115,193,827	210,229
Groton	119,007,254	217,188
Hadley's Purchase	0	0
Hale's Location	80,813,045	147,484
Hampstead	1,376,737,035	2,512,545
Hampton	3,946,630,196	7,202,600
Hampton Falls	543,316,877	991,553
Hancock	276,754,087	505,076
Hanover	2,511,005,691	4,582,585
Harrisville	217,362,744	396,687
Hart's Location	18,852,641	34,406
Haverhill	356,837,763	651,229
Hebron	313,683,293	572,472
Henniker	481,610,791	878,940
Hill	93,952,333	171,463
Hillsborough	561,910,339	1,025,486
Hinsdale	276,491,686	504,597

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
WARRANTS FOR TAX YEAR APRIL 1, 2021 (RSA 76:8)**

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		<b>PER \$1,000 VALUE</b>
Holderness	842,175,521	1,536,970
Hollis	1,536,007,510	2,803,214
Hooksett	2,324,191,883	4,241,650
Hopkinton	786,085,111	1,434,605
Hudson	3,448,934,840	6,294,306
Jackson	473,157,940	863,513
Jaffrey	527,944,741	963,499
Jefferson	140,774,339	256,913
Keene	1,914,717,842	3,494,360
Kensington	399,627,679	729,321
Kilkenny	0	0
Kingston	868,746,684	1,585,463
Laconia	2,511,955,724	4,584,319
Lancaster	282,967,821	516,416
Landaff	54,692,818	99,814
Langdon	59,802,988	109,140
Lebanon	2,408,828,700	4,396,112
Lee	594,022,219	1,084,091
Lempster	150,308,972	274,314
Lincoln	1,016,530,501	1,855,168
Lisbon	116,863,186	213,275
Litchfield	1,062,570,238	1,939,191
Littleton	845,687,762	1,543,380
Livermore	136,600	249
Londonderry	4,010,453,312	7,319,077
<b>Loudon</b>	<b>663,714,605</b>	<b>1,211,279</b>
Low & Burbank's Grant	0	0
Lyman	74,178,604	135,376
Lyme	370,999,204	677,074
Lyndeborough	216,341,414	394,823
Madbury	276,307,137	504,261
Madison	587,198,742	1,071,638
Manchester	11,431,334,728	20,862,186
Marlborough	204,765,405	373,697
Marlow	73,055,449	133,326
Martin's Location	0	0
Mason	181,379,597	331,018
Meredith	2,323,072,369	4,239,607
Merrimack	3,934,747,937	7,180,915

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
WARRANTS FOR TAX YEAR APRIL 1, 2021 (RSA 76:8)**

NEW HAMPSHIRE DEPARTMENT OF REVENUE FOR TAX YEAR BEGINNING 4/1/2021 <small>(Rounded to the nearest dollar)</small>	TOTAL EQUALIZED VALUATION NOT INCL. UTILITIES <b>4/1/19</b>	RSA 76:3 WARRANT AMOUNT TOTAL EQUALIZED VALUE TIMES TAX RATE OF <b>\$1.825</b>
		<b>PER \$1,000 VALUE</b>
Middleton	194,448,876	354,869
Milan	114,674,323	209,281
Milford	1,762,723,343	3,216,970
Millsfield	10,176,679	18,572
Milton	490,711,180	895,548
Monroe	88,509,382	161,530
Mont Vernon	315,752,008	576,247
Moultonborough	3,573,089,347	6,520,888
Nashua	11,499,464,127	20,986,522
Nelson	127,082,310	231,925
New Boston	739,942,173	1,350,394
New Castle	800,812,081	1,461,482
New Durham	531,953,635	970,815
New Hampton	326,209,403	595,332
New Ipswich	476,904,093	870,350
New London	1,307,965,445	2,387,037
Newbury	907,295,812	1,655,815
Newfields	289,667,493	528,643
Newington	604,396,825	1,103,024
Newmarket	1,065,252,293	1,944,085
Newport	458,226,636	836,264
Newton	608,762,925	1,110,992
North Hampton	1,273,756,518	2,324,606
Northfield	383,165,301	699,277
Northumberland	92,245,070	168,347
Northwood	608,515,521	1,110,541
Nottingham	748,744,169	1,366,458
Odell	3,162,927	5,772
Orange	33,125,901	60,455
Orford	157,535,390	287,502
Ossipee	800,160,213	1,460,292
Pelham	1,986,103,790	3,624,639
Pembroke	753,717,142	1,375,534
<b>Penacook</b>	<b>384,439,491</b>	<b>701,602</b>
Peterborough	785,324,771	1,433,218
Piermont	98,852,632	180,406
Pinkham's Grant	4,623,546	8,438
Pittsburg	316,066,005	576,820
Pittsfield	315,086,758	575,033

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
WARRANTS FOR TAX YEAR APRIL 1, 2021 (RSA 76:8)**

NEW HAMPSHIRE DEPARTMENT OF REVENUE FOR TAX YEAR BEGINNING 4/1/2021 <small>(Rounded to the nearest dollar)</small>	TOTAL EQUALIZED VALUATION NOT INCL. UTILITIES <b>4/1/19</b>	RSA 76:3 WARRANT AMOUNT TOTAL EQUALIZED VALUE TIMES TAX RATE OF <b>\$1.825</b>
		PER \$1,000 VALUE
Plainfield	308,940,091	563,816
Plaistow	1,201,019,887	2,191,861
Plymouth	515,079,777	940,021
Portsmouth	6,599,370,581	12,043,851
Randolph	65,868,559	120,210
Raymond	1,167,260,865	2,130,251
Richmond	104,703,315	191,084
Rindge	682,485,868	1,245,537
Rochester	2,700,359,838	4,928,157
Rollinsford	324,070,773	591,429
Roxbury	26,197,681	47,811
Rumney	191,152,912	348,854
Rye	2,527,038,486	4,611,845
Salem	5,650,297,903	10,311,794
Salisbury	159,384,524	290,877
Sanbornton	537,987,380	981,827
Sandown	764,029,200	1,394,353
Sandwich	446,925,342	815,639
Sargent's Purchase	2,183,272	3,984
Seabrook	1,894,070,893	3,456,679
Second College Grant	1,532,212	2,796
Sharon	53,437,999	97,524
Shelburne	47,066,914	85,897
Somersworth	1,085,916,487	1,981,798
South Hampton	168,852,093	308,155
Springfield	221,612,005	404,442
Stark	60,546,104	110,497
Stewartstown	91,495,579	166,979
Stoddard	295,470,468	539,234
Strafford	626,720,234	1,143,764
Stratford	48,093,494	87,771
Stratham	1,550,439,858	2,829,553
Success	14,571,981	26,594
Sugar Hill	165,816,348	302,615
Sullivan	60,861,446	111,072
Sunapee	1,473,150,907	2,688,500
Surry	87,572,600	159,820
Sutton	322,387,320	588,357
Swanzey	621,343,934	1,133,953

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
WARRANTS FOR TAX YEAR APRIL 1, 2021 (RSA 76:8)**

NEW HAMPSHIRE DEPARTMENT OF REVENUE FOR TAX YEAR BEGINNING 4/1/2021 <small>(Rounded to the nearest dollar)</small>	TOTAL EQUALIZED VALUATION NOT INCL. UTILITIES <b>4/1/19</b>	RSA 76:3 WARRANT AMOUNT TOTAL EQUALIZED VALUE TIMES TAX RATE OF <b>\$1.825</b>
		<b>PER \$1,000 VALUE</b>
Tamworth	388,545,420	709,095
Temple	159,589,497	291,251
Thompson & Meserve's Purchase	6,568,887	11,988
Thornton	417,787,793	762,463
Tilton	597,414,878	1,090,282
Troy	132,179,650	241,228
Tuftonboro	1,187,214,569	2,166,667
Unity	129,543,153	236,416
Wakefield	1,196,697,382	2,183,973
Walpole	436,733,601	797,039
Warner	312,759,952	570,787
Warren	73,441,750	134,031
Washington	269,337,871	491,542
Waterville Valley	330,407,138	602,993
Weare	981,156,071	1,790,610
Webster	229,950,544	419,660
Wentworth	103,056,897	188,079
Wentworth's Location	8,664,481	15,813
Westmoreland	184,726,694	337,126
Whitefield	217,685,388	397,276
Wilmot	213,106,698	388,920
Wilton	462,515,957	844,092
Winchester	276,568,313	504,737
Windham	3,089,132,749	5,637,667
Windsor	26,052,069	47,545
Wolfeboro	2,325,790,646	4,244,568
Woodstock	297,779,702	543,448
<b>State Totals</b>	<b>199,059,304,362</b>	<b>363,283,230</b>

# **EXHIBIT 8**

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
WARRANTS FOR TAX YEAR APRIL 1, 2022 (RSA 76:8)

NEW HAMPSHIRE DEPARTMENT OF REVENUE FOR TAX YEAR BEGINNING 4/1/2022 (Rounded to the nearest dollar)	TOTAL EQUALIZED VALUATION NOT INCL. UTILITIES 4/1/20	RSA 76:3 WARRANT AMOUNT TOTAL EQUALIZED VALUE TIMES TAX RATE OF <b>\$1.230</b> PER \$1,000 VALUE
TOTALS	\$ 213,901,217,659	263,098,498
Acworth	\$ 105,062,133	129,226
Albany	\$ 128,402,173	157,935
Alexandria	\$ 241,448,861	296,982
Allenstown	\$ 363,294,019	446,852
Alstead	\$ 190,532,753	234,355
Alton	\$ 2,183,855,295	2,686,142
Amherst	\$ 2,182,867,261	2,684,927
Andover	\$ 309,039,076	380,118
Antrim	\$ 288,897,642	355,344
Ashland	\$ 294,840,035	362,653
Atkinson	\$ 1,267,974,976	1,559,609
Atkinson & Gilmanton	\$ 891,498	1,097
Auburn	\$ 971,767,791	1,195,274
Barnstead	\$ 688,075,512	846,333
Barrington	\$ 1,272,177,931	1,564,779
Bartlett	\$ 1,409,030,237	1,733,107
Bath	\$ 132,061,673	162,436
Bean's Grant	\$ -	0
Bean's Purchase	\$ -	0
Bedford	\$ 4,501,388,919	5,536,708
Belmont	\$ 857,347,669	1,054,538
Bennington	\$ 147,759,697	181,744
Benton	\$ 27,235,986	33,500
Berlin	\$ 405,543,898	498,819
Bethlehem	\$ 348,155,942	428,232
Boscawen	\$ 317,878,499	390,991
Bow	\$ 1,273,682,595	1,566,630
Bradford	\$ 251,051,461	308,793
Brentwood	\$ 726,114,944	893,121
Bridgewater	\$ 462,030,319	568,297
Bristol	\$ 563,361,604	692,935
Brookfield	\$ 132,415,852	162,871
Brookline	\$ 747,922,724	919,945
Cambridge	\$ 10,396,290	12,787
Campton	\$ 463,800,828	570,475

Canaan	\$	434,949,844	534,988
Candia	\$	571,638,557	703,115
Canterbury	\$	319,999,392	393,599
Carroll	\$	430,020,098	528,925
Center Harbor	\$	573,865,651	705,855
Chandler's Purchase	\$	42,537	52
Charlestown	\$	319,753,235	393,296
Chatham	\$	61,934,070	76,179
Chester	\$	775,101,164	953,374
Chesterfield	\$	615,430,095	756,979
Chichester	\$	357,721,878	439,998
Claremont	\$	792,881,498	975,244
Clarksville	\$	58,480,536	71,931
Colebrook	\$	173,823,179	213,803
Columbia	\$	68,325,156	84,040
<b>Concord</b>	<b>\$</b>	<b>4,352,293,773</b>	<b>5,353,321</b>
Conway	\$	2,037,022,059	2,505,537
Cornish	\$	199,801,430	245,756
Crawford's Purchase	\$	263,754	324
Croydon	\$	106,969,240	131,572
Cutt's Grant	\$	-	0
Dalton	\$	99,928,866	122,913
Danbury	\$	142,802,141	175,647
Danville	\$	500,329,243	615,405
Deerfield	\$	691,001,985	849,932
Deering	\$	239,587,804	294,693
Derry	\$	3,891,803,006	4,786,918
Dix's Grant	\$	1,150,818	1,416
Dixville	\$	9,562,476	11,762
Dorchester	\$	48,842,737	60,077
Dover	\$	4,126,862,904	5,076,041
Dublin	\$	269,481,025	331,462
Dummer	\$	35,657,098	43,858
Dunbarton	\$	411,732,816	506,431
Durham	\$	1,460,960,661	1,796,982
East Kingston	\$	399,007,430	490,779
Easton	\$	80,975,462	99,600
Eaton	\$	117,061,573	143,986
Effingham	\$	205,997,160	253,377
Ellsworth	\$	18,265,878	22,467
Enfield	\$	675,043,447	830,303
Epping	\$	1,005,043,142	1,236,203
Epsom	\$	525,850,730	646,796
Errol	\$	88,977,283	109,442
Erving's Grant	\$	58,024	71

Exeter	\$	2,581,524,811	3,175,276
Farmington	\$	632,152,841	777,548
Fitzwilliam	\$	300,707,622	369,870
Francestown	\$	224,108,006	275,653
Franconia	\$	354,464,358	435,991
Franklin	\$	720,393,695	886,084
Freedom	\$	624,644,868	768,313
Fremont	\$	577,649,588	710,509
Gilford	\$	2,297,705,116	2,826,177
Gilmanton	\$	593,018,949	729,413
Gilsum	\$	73,690,685	90,640
Goffstown	\$	1,986,970,181	2,443,973
Gorham	\$	243,778,842	299,848
Goshen	\$	83,338,717	102,507
Grafton	\$	137,388,285	168,988
Grantham	\$	565,348,563	695,379
Greenfield	\$	182,018,055	223,882
Greenland	\$	1,014,264,847	1,247,546
Green's Grant	\$	9,175,186	11,285
Greenville	\$	136,803,916	168,269
Groton	\$	126,837,991	156,011
Hadley's Purchase	\$	-	0
Hale's Location	\$	83,378,514	102,556
Hampstead	\$	1,482,114,701	1,823,001
Hampton	\$	4,211,452,824	5,180,087
Hampton Falls	\$	562,456,413	691,821
Hancock	\$	289,790,186	356,442
Hanover	\$	2,783,454,671	3,423,649
Harrisville	\$	243,679,397	299,726
Hart's Location	\$	21,151,312	26,016
Haverhill	\$	370,103,575	455,227
Hebron	\$	305,313,182	375,535
Henniker	\$	510,554,228	627,982
Hill	\$	105,284,711	129,500
Hillsborough	\$	575,516,310	707,885
Hinsdale	\$	267,835,184	329,437
Holderness	\$	1,003,824,989	1,234,705
Hollis	\$	1,584,201,957	1,948,568
Hooksett	\$	2,242,412,481	2,758,167
Hopkinton	\$	833,474,064	1,025,173
Hudson	\$	3,783,327,605	4,653,493
Jackson	\$	503,568,159	619,389
Jaffrey	\$	574,715,880	706,901
Jefferson	\$	154,736,875	190,326
Keene	\$	2,069,180,673	2,545,092

Kensington	\$	433,500,626	533,206
Kilkenny	\$	-	0
Kingston	\$	949,552,141	1,167,949
Laconia	\$	2,673,831,163	3,288,812
Lancaster	\$	281,450,847	346,185
Landaff	\$	53,438,776	65,730
Langdon	\$	68,980,200	84,846
Lebanon	\$	2,416,057,694	2,971,751
Lee	\$	649,108,731	798,404
Lempster	\$	148,118,284	182,185
Lincoln	\$	1,121,397,998	1,379,320
Lisbon	\$	130,557,466	160,586
Litchfield	\$	1,152,903,869	1,418,072
Littleton	\$	931,082,547	1,145,232
Livermore	\$	136,600	168
Londonderry	\$	4,324,003,943	5,318,525
Loudon	\$	690,292,647	849,060
Low & Burbank's Grant	\$	-	0
Lyman	\$	74,534,826	91,678
Lyme	\$	393,990,646	484,608
Lyndeborough	\$	221,910,075	272,949
Madbury	\$	287,862,252	354,071
Madison	\$	604,204,482	743,172
Manchester	\$	12,568,176,184	15,458,857
Marlborough	\$	182,293,942	224,222
Marlow	\$	74,975,033	92,219
Martin's Location	\$	-	0
Mason	\$	201,265,437	247,556
Meredith	\$	2,432,151,767	2,991,547
Merrimack	\$	4,375,241,636	5,381,547
Middleton	\$	225,546,937	277,423
Milan	\$	125,384,792	154,223
Milford	\$	1,845,679,910	2,270,186
Millsfield	\$	9,582,558	11,787
Milton	\$	510,691,967	628,151
Monroe	\$	94,697,649	116,478
Mont Vernon	\$	350,046,018	430,557
Moultonborough	\$	3,819,912,762	4,698,493
Nashua	\$	12,183,225,050	14,985,367
Nelson	\$	137,348,407	168,939
New Boston	\$	805,282,327	990,497
New Castle	\$	926,732,286	1,139,881
New Durham	\$	603,257,970	742,007
New Hampton	\$	359,454,286	442,129
New Ipswich	\$	514,724,516	633,111

New London	\$	1,436,480,383	1,766,871
Newbury	\$	969,342,082	1,192,291
Newfields	\$	319,335,391	392,783
Newington	\$	640,850,907	788,247
Newmarket	\$	1,143,921,464	1,407,023
Newport	\$	492,209,701	605,418
Newton	\$	649,790,284	799,242
North Hampton	\$	1,358,608,608	1,671,089
Northfield	\$	428,012,750	526,456
Northumberland	\$	101,161,355	124,428
Northwood	\$	688,919,585	847,371
Nottingham	\$	792,166,667	974,365
Odell	\$	3,154,511	3,880
Orange	\$	33,674,617	41,420
Orford	\$	165,075,856	203,043
Ossipee	\$	909,081,385	1,118,170
Pelham	\$	2,189,147,865	2,692,652
Pembroke	\$	799,197,549	983,013
Penacook	\$	434,945,995	534,984
Peterborough	\$	855,634,057	1,052,430
Piermont	\$	102,185,622	125,688
Pinkham's Grant	\$	4,562,896	5,612
Pittsburg	\$	330,712,738	406,777
Pittsfield	\$	333,581,333	410,305
Plainfield	\$	346,171,867	425,791
Plaistow	\$	1,306,523,013	1,607,023
Plymouth	\$	523,661,500	644,104
Portsmouth	\$	6,989,818,289	8,597,476
Randolph	\$	69,772,363	85,820
Raymond	\$	1,246,399,087	1,533,071
Richmond	\$	113,439,153	139,530
Rindge	\$	751,245,735	924,032
Rochester	\$	3,007,554,187	3,699,292
Rollinsford	\$	341,338,805	419,847
Roxbury	\$	26,494,785	32,589
Rumney	\$	214,771,391	264,169
Rye	\$	2,718,924,586	3,344,277
Salem	\$	5,906,173,992	7,264,594
Salisbury	\$	162,811,505	200,258
Sanbornton	\$	579,583,762	712,888
Sandown	\$	846,178,053	1,040,799
Sandwich	\$	493,947,345	607,555
Sargent's Purchase	\$	2,168,232	2,667
Seabrook	\$	1,966,491,359	2,418,784
Second College Grant	\$	1,598,650	1,966

Sharon	\$	57,216,020	70,376
Shelburne	\$	50,901,675	62,609
Somersworth	\$	1,220,149,750	1,500,784
South Hampton	\$	173,168,808	212,998
Springfield	\$	232,307,001	285,738
Stark	\$	64,780,039	79,679
Stewartstown	\$	97,576,598	120,019
Stoddard	\$	310,632,136	382,078
Strafford	\$	655,203,056	805,900
Stratford	\$	49,244,129	60,570
Stratham	\$	1,639,919,107	2,017,101
Success	\$	14,536,279	17,880
Sugar Hill	\$	173,780,604	213,750
Sullivan	\$	60,380,607	74,268
Sunapee	\$	1,473,638,425	1,812,575
Surry	\$	94,237,822	115,913
Sutton	\$	331,515,219	407,764
Swanzy	\$	658,677,111	810,173
Tamworth	\$	417,844,096	513,948
Temple	\$	167,966,829	206,599
Thompson & Meserve's Purchase	\$	6,515,096	8,014
Thornton	\$	460,902,654	566,910
Tilton	\$	643,519,305	791,529
Troy	\$	146,617,164	180,339
Tuftonboro	\$	1,320,636,887	1,624,383
Unity	\$	140,094,692	172,316
Wakefield	\$	1,321,435,306	1,625,365
Walpole	\$	500,814,656	616,002
Warner	\$	335,122,722	412,201
Warren	\$	83,363,948	102,538
Washington	\$	281,928,861	346,772
Waterville Valley	\$	347,537,164	427,471
Weare	\$	1,094,925,385	1,346,758
Webster	\$	267,194,629	328,649
Wentworth	\$	107,891,469	132,707
Wentworth's Location	\$	8,728,309	10,736
Westmoreland	\$	193,219,767	237,660
Whitefield	\$	232,398,755	285,850
Wilmot	\$	223,595,617	275,023
Wilton	\$	471,167,309	579,536
Winchester	\$	305,415,151	375,661
Windham	\$	3,222,366,492	3,963,511
Windsor	\$	28,392,436	34,923
Wolfeboro	\$	2,578,498,701	3,171,553
Woodstock	\$	295,731,405	363,750

State Totals	\$	213,901,217,659	263,098,498
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