Abstract

Recent research has indicated a positive relationship between school funding and student outcomes in public schools (Baker 2018; Barrett 2018; Correcting the myth 2025). However, states across the nation have varying school financing systems. To look closer at how specific state education funding systems influence funding equity and student outcomes, my research examines New Hampshire's Statewide Education Property Tax (SWEPT) system. By analyzing the relationship between the SWEPT system and quantitative student outcome variables, I investigate the effectiveness of school finance reform in the State. This builds on qualitative findings and helps explain why the State continues to experience educational inequities despite efforts such as the SWEPT, to reform the school financing system. My findings show that New Hampshire's SWEPT system has not meaningfully reduced disparities in student outcomes between districts, and that socioeconomic inequality appears to be the more significant driver of educational disparities. These findings suggest that to meaningfully reduce disparities in student outcomes, increased state responsibility and structural reform are necessary to ensure more equitable funding and access to student opportunities.

Life, Liberty, and the Pursuit of Local Control:

An Analysis of the Fight for Fair Funding in Public Schools Across the Granite State

By

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Chapter I
Introduction

Public education in the United States is thought to promote equal opportunities for all students, providing an even starting point for all. However, in states across the nation, including New Hampshire, education funding remains on the backburner with access to educational funding and resources varying greatly between school districts. These disparities are particularly puzzling in New Hampshire, as the State's Supreme Court has repeatedly interpreted the State's Constitution as requiring the State to provide and fund an adequate education for all students, while highlighting that the State has failed to do so. By responding to judicial pressure with a Statewide Education Property Tax, intended to help fund an adequate education more equitably, while maintaining a reliance on local property wealth to fund schools, New Hampshire offers a compelling case study for examining the barriers to effective school finance reform. This thesis will investigate whether New Hampshire's school funding system, especially the Statewide Education Property Tax System (SWEPT), has reinforced educational inequities across districts despite the court rulings requiring the State to provide an adequate education? To respond to this question I analyze the policy response in New Hampshire to decades of education rights litigation and its impact on student outcomes. By studying New Hampshire, I aim to better understand how educational inequities seem to persist despite reform efforts, the impacts of state funding on student outcomes, and highlight possible policy solutions to better support students, not just in New Hampshire, but nationwide.

In this thesis I will argue that the school funding system in New Hampshire, with its reliance on local wealth and structure of the SWEPT, have allowed educational inequities to persist across districts despite court rulings requiring an adequate education be provided, and

attempted policy change. The persistence of SWEPT, despite court disputes, and its impact on students shown through evidence on experiences and outcomes in New Hampshire schools reflect not only the State's legal noncompliance, but also the strength of local-control attitudes, anti-tax culture, and barriers to reform, that seems to diminish equal access to student opportunities.

Literature Review

For decades, public education policies, and specifically the funding of public education, have been a topic of discussion and division between lawmakers and scholars. This literature review will explore how previous scholars understood public education rights, funding, and policies specifically focusing on how funding structures influence educational opportunities and shape disparities. I'll begin by reviewing broader public education financing systems and policies before I turn towards more specific scholarship on the fight for education rights in New Hampshire. The review concludes with recent policy debates and proposed reforms to public education. Together, this literature provides a foundation for understanding the relationship between education policies, funding systems and student outcomes. Existing scholarship has explored education rights and funding equity in depth, while little work has been done connecting school financing policy and school district experiences with student outcomes to specifically evaluate the effectiveness of a State's school funding system. Reviewing these foundational conversations on education policy will reveal theoretical frameworks used to develop my hypotheses and research design.

Public Education Policies & Practices in the U.S.

Public education plays an important role in American history and when Horace Mann and other reformers pushed for the creation of public or "common" schools, they emphasized how public investment in education benefits the nation by transforming children into productive members of society (Kober and Retner 2020). As this idea caught on, public education became policy across the United States and now all fifty states have language within their state Constitution that mandates the creation of a public education system (Parker 2016). These public education systems and what is mandated can vary greatly state to state due to a Supreme Court case in 1973 that decided the federal government had no constitutional responsibility in providing systems of public education; that burden fell on the states (*San Antonio Independent School District et al. v. Rodriguez* et al. 1973). This decentralized system of public education has resulted in differing public education systems and funding structures between states (Kober and Retner 2020).

Financing public education is one task that is delegated to local and state governments, resulting in numerous different funding systems, financing formulas, and educational requirements. All fifty states utilize school funding formulas and supplemental grant-in-aid programs that attempt to mitigate differences in educational costs between school districts. States, however, use different formulas, policies, and supplementary aid programs, with some utilizing foundational aid systems with per pupil funding costs, others using resource allocation systems, and others combining financing systems or even creating unique systems (Kolbe et al. 2020). Many states, including New Hampshire, have adopted foundational aid systems that include the state providing a base-funding amount to each district per pupil (Griffith 2005). This base funding provided by the state goes towards school districts' per pupil funding while the

remaining funding is largely raised through local taxes, often resulting in inequitable outcomes between districts of different wealth levels (Heise 2019), or sometimes supplemented through Title I funding, special education adequacy grants, or other grant-in-aid programs (New Hampshire Department of Education 2025). Funding formulas are complex and in order to create equitable school financing systems some scholars believe lawmakers need to look beyond a single district approach towards resource allocation within all school districts, and utilize an approach that prioritizes vertical equity (Berne and Stiefel 1994). Overall, funding formulas and systems for financing public school districts often bring up partisan debates, meaning even when the solution, fund public schools, seems to be simple, it often isn't. Public education financing has become a contentious issue, but across all formulas and systems, it's evident that money and funding make a difference for students.

A leading scholar on education finance, Dr. Bruce Baker's *Educational Inequality and School Finance: Why Money Matters for America's Students* reviews the importance of adequate public education funding to student outcomes. Baker highlights how an unequal distribution of school funding leads to disparities in student outcomes, emphasizing the importance of education funding to teacher quality, classroom resources, class size, and extracurricular opportunities (Baker 2018). These discussions look towards cases like *Brown v. Board of Education* (1954), *Campaign for Fiscal Equity v. State of New York* (1993), and *Abbott v. Burke* (1998), as well as policies such as the No Child Left Behind Act (2002) that were meant to address equity issues and funding disparities in public education, although ultimately many of them failed to resolve funding inequities (Baker 2018). Baker's work highlights that educational inequity is tied to resource distribution, suggesting non-structural policy reform may be ineffective in addressing inequities across public schools. Continuing this conversation Cara Fitzpatrick's *The Death of*

Public School: How Conservatives Won the War Over Education in America emphasizes the persisting inequalities in public education explaining how "discrimination has always been a feature of the American public education" (Fitzpatrick 2023, 6), revealing the harm that current education systems can perpetuate. Additionally, Derek W. Black's 2017 article "Averting Educational Crisis: Funding Cuts, Teacher Shortages, and the Dwindling Commitment to Public Education" emphasizes how the inequalities mentioned by Baker and Fitzpatrick are exacerbated by what Black calls an educational crisis caused by the 2008 recession, teacher shortages, and a dwindling state and federal commitment to public education (Black 2017). Collectively, these scholars demonstrate that debates over educational inequality are inseparable from questions of school financing equity. Contributing to conversations that inequitable school funding is a structural problem, Black calls for courts to intervene earlier and consistently to mitigate inequalities that exist and better support public school districts (Black 2017). Courts in many states, including New Hampshire, have intervened in fights for education rights attempting to address the issues of equity, inequality, and diminishing state support for public education (Ladd, Chalk, and Hansen 1999).

The Fight for Education Rights in New Hampshire

Since the early 1990s the State of New Hampshire has witnessed an ongoing fight for fair school funding and education rights that has manifested in numerous court cases and decades of ineffective policy change. The State's unique 'live free or die' attitude, manifesting in no seatbelt laws, helmet laws, sales tax, or income tax, contributes to the State often taking a very hands-off approach towards public education. This approach results in decreased state revenue which means finding the funding for public education is often difficult. Having no sales or income tax

means the State's property taxes are needed to increase revenue for public education funding and are among the highest in the nation (Moser and Rubenstein 2002; England 2008). As inequities in New Hampshire's education funding system became more noticeable a collection of cases, known as the *Claremont* cases arose (Volinsky 2025). In *Claremont School District v. Governor of New Hampshire* (1993), or *Claremont I* (1993) the Claremont school district sued the State of New Hampshire arguing that the State's reliance on property taxes to fund public education was unconstitutional. The Court sided with the school district and affirmed that the State's reliance on local property taxes was unconstitutional and the State had the obligation to provide an adequate education to students, as outlined in Part II Article 83 of the States Constitution (Encouragement of Literature, Trade, Etc.). In order to provide an adequate education the State was required to define an adequate education, ensure adequacy persisted in both curriculum and funding, determine the cost of an adequate education, and finally fund education with a constitutional taxing system (*Claremont School District v. Governor of New Hampshire* 1993). Responses to this case varied and reviewing the impacts of the *Claremont* cases reveals policy developments in New Hampshire that have a large impact on school funding.

Before the *Claremont* cases began, in 1992, Virginia E. Garland published an article in the Journal of Research in Rural Education exploring "Funding Inequities in New Hampshire School Districts: Political Realities and Public Attitudes". She explained how state property tax systems were contributing to inequalities between school districts as higher property value districts received more funding and lower property value districts received less funding (Garland 1992). Garland also explained how the system of funding public school districts during this time placed the highest burden on rural and oftentimes poorer districts and communities to fund their public school districts. In proposing solutions, Garland suggested a reformed statewide property

tax system or the implementation of sales or income taxes to aid in funding schools (Garland 1992). Garland's sentiments are similar to the arguments brought up in the *Claremont* cases, and this push for a reformed, constitutional taxing system to fund New Hampshire's public schools eventually manifested in the implementation of the Statewide Education Property Tax (SWEPT).

In 1999 the State of New Hampshire implemented the SWEPT, attempting to reform the State's school funding system responding to the *Claremont* cases (Statewide Education Property Tax | NH Department of Revenue Administration n.d.). Since then local municipalities have utilized both a local education tax and the Statewide Education Property Tax to fund their districts public schools (Reaching Higher NH - Funding Series Part 4 n.d.). SWEPT is a tax that is unique to New Hampshire, as despite it being a state tax with a uniform rate it is still raised and kept locally (Reaching Higher NH - Funding Series Part 4 n.d.). While framed as a reform effort, New Hampshire's SWEPT differs from recommended school funding systems as it preserves a dependence on local wealth, rather than reducing it, or redistributing resources based on district need. The SWEPT is supposed to account for the district's "adequacy aid", which was implemented due to *Claremont.* However, it's rare that the funding a town receives from the SWEPT is enough to fully fund their school districts, resulting in many New Hampshire towns having to rely on an additional local education tax on their property tax bills to adequately fund their districts (Statewide Education Property Tax | NH Department of Revenue Administration n.d.). A small percentage of towns in the State raise more SWEPT funding than they require to fund their school districts. Prior to 2011, those towns were known as "donor towns" as the State collected their excess SWEPT funding for the State's education trust fund (Reaching Higher NH - Funding Series Part 4 n.d.) . However, in 2011, donor towns became null after a group of wealthy municipalities lobbied the State legislature to pass legislation allowing towns collecting

more SWEPT funding than they required (former ‘donor towns) to keep that excess funding and use it to reduce their local education tax rate (What is SWEPT? n.d.). This change in state policy allowed towns with higher property wealth to pay less in property taxes, while towns with less property wealth were often required to implement higher education tax rates to make up for education costs their collected SWEPT funding couldn’t cover (What is SWEPT? n.d.). This imbalance in tax rates means that the SWEPT is not always implemented in uniform rates even though it is supposed to, motivating a group of taxpayers to recently file a lawsuit challenging the constitutionality of the SWEPT (What is SWEPT? n.d.).

In 2023 a group of taxpayers from towns who did not retain excess SWEPT funding filed a lawsuit against the State of New Hampshire arguing that municipalities being able to retain excess SWEPT funding was unconstitutional and created an unfair and ununiform taxing system (*Steven Rand et al. v. State of New Hampshire* 2025). At a similar time a group of school districts in the State also sued the State of New Hampshire arguing that the amount of base adequacy aid the State provided per pupil was inadequate and unconstitutionally low, violating the orders of the *Claremont* cases (*Contoocook Valley School District v. State of New Hampshire* 2025). The *Conval* case challenges the constitutionality of New Hampshire’s low public education funding contribution (Krengel 2025), based on evidence that New Hampshire routinely contributes the least amount of state funding to k-12 public schools than any state in the nation (Education in New Hampshire 2025). While the *Conval* and *Rand* cases have been ongoing, state commitment to public education in New Hampshire seems to be weak according to many advocacy groups and actors involved.

Local Perspectives on New Hampshire's School Funding System

In the past few decades, advocacy organizations and nonprofits like ReachingHigher NH, the Education Law Center, the New Hampshire Fiscal Policy Institute, and the New Hampshire School Funding Fairness Project have invested their efforts towards advocating for more equitable funding for both students and taxpayers in New Hampshire. ReachingHigher NH reviews the State's financing formulas, tracks litigation and legislative developments, and overviews reports from organizations like the Education Law Center to conclude that the State of New Hampshire has been failing to provide the necessary school funding to the districts that need it the most (New Hampshire school funding formula unfair to students with highest needs, according to report 2023). The Education Law Center releases 'Making the Grade' reports annually overviewing the condition of public school financing in all fifty states (Making the Grade n.d.), and has also released briefings spreading the word that the New Hampshire Supreme Court ruled the State violated the Constitution by underfunding its public schools (Krengel 2025). Fighting directly for fairer funding in New Hampshire public school districts, the NH School Funding Fairness Project (NHSFFP) advocates for school funding in the State to be more equitable for both students and taxpayers through community engagement and education, as well as created numerous advocacy tools and informational resources on New Hampshire's fight towards school funding (NH School Funding Fairness Project n.d.). Similarly, the New Hampshire Fiscal Policy Institute (NHFPI) is an independent research nonprofit examining issues relating to the New Hampshire State budget while focusing on promoting the economic wellbeing for all New Hampshire residents (NH School Funding Fairness Project n.d.). The NHFPI releases briefings spreading awareness on news articles highlighting that the school funding and tax scheme used in the State had been found unconstitutional (N.H. school funding

and education tax scheme found unconstitutional - Boston Globe 2023), as well as presents data on primary and secondary school funding from the U.S. census which shows New Hampshire consistently being among states who provide the least amount of state funds to their public elementary and secondary schools (Education in New Hampshire 2025; New Hampshire State Funding Rate for Public Elementary and Secondary Education Lowest in Nation 2023). For example in 2021, the percentage of funding for local public education from state sources in New Hampshire was just 31%, the lowest contribution from any of the fifty states (New Hampshire State Funding Rate for Public Elementary and Secondary Education Lowest in Nation 2023). Similarly in 2022, New Hampshire was yet again ranked last for the percentage of funding for local public education from state sources at 29.4% in comparison to the national average of 44% (Education in New Hampshire 2025). Other advocacy organizations, like the New Hampshire Center for Justice and Equity, continue conversations on New Hampshire's weak state commitment to public education by emphasizing how around 70% of New Hampshire's public education funding coming from local property taxes causes an inequitable distribution to funding due to the State's regressive tax rates (de Almeida 2025). Together these advocacy organizations tell the story of weak state commitment to funding public schools in the State of New Hampshire, emphasizing funding inequities that persist. While these advocacy organizations often are motivated by a mission to support students, my research will continue this work by exploring the relationship between funding and student outcomes, and pointing towards policies that can better support students in public education.

Recent Policy Debates & Proposed Reforms to Public Education

The consequences of lengthy public education rights litigation, increases in school choice policy, and diminishing state support for public education and its funding influences school resources and student outcomes. Scholars like Baker and numerous advocacy organizations have emphasized how funding impacts student outcomes, prompting numerous debates on effective reforms to public education. Many people, groups, and advocates are working towards reforms to public education debating what policy actions can be taken to best support students. Other organizations, like the Center for American Progress, have also suggested reforms to public education financing, specifically recommending raising base per pupil funding in an attempt to provide more adequate and equitable education funding (James 2024). Many advocacy groups have noted how, simply put, increased and sustained education funding leads to better student outcomes (Correcting the myth 2025), and advocacy for increasing education funding through policy reforms are evident.

Looking specifically at the impact these policy reforms could have on student outcomes, research from Northwestern University has explored the relationship between school spending and student outcomes, advocating for increases to funding (School Spending and Student Outcomes n.d.). One specific meta-analysis of 31 different studies identifying whether increased k-12 public school funding results in better student outcomes found that an increase in per pupil funding by $1,000 would increase high school graduation by 1.92 percent points and college enrollment by 2.65 percent points (Jackson and Mackevicius 2021). These findings align with Baker's theories that money makes a difference for students in America (Baker 2018). Looking at how education funding reforms can be successful Baker turns to the State of Kansas, in his book *School Finance and Education Equity: Lessons from Kansas,* explaining how a more

conservative State was able to create an equitable school financing system that met constitutional obligations with bipartisan efforts over multiple decades. Learning from Kansas, Baker suggests that slow incremental reforms are often more successful than rapid policy changes while continuing to emphasize that money makes a difference in educational resources (Baker 2021). Pushing for this type of reform in New Hampshire Baker assisted the Commission to Study School Funding, which had been established after the 2019 General Court session ended (School Funding Study n.d.).

New Hampshire's Commission to Study School Funding was established after the initial *Conval* case in an effort to address the State's system of funding public education in a way that is fair to both taxpayers and students, and meets all constitutional obligations (School Funding Study n.d.). This report found that the State's current methods for funding public education, including the SWEPT rates, were inequitable and unconstitutional as it relied too heavily on local property taxes to fund education (The Commission to Study School Funding 2020). The commission also suggested a few specific reforms including reforming the current SWEPT rate to be a uniform state property tax rate of $12.05, or at the very least $5, per $1,000 of property wealth (The Commission to Study School Funding 2020), something that has yet to happen. These suggested reforms would promote equity in school districts in New Hampshire, and across the nation. These reforms, especially increasing funding, may seem simple, but implementing these reforms is far from that resulting in decades of slow policy change and little movement while states work to fight for fairer education funding. While these fights and policy changes occur, students still require support from their school districts, and without proper funding resource distribution is often inequitable between school districts and student outcomes can be impacted (Baker 2018). My research aims to investigate the impacts school funding has on

student outcomes while looking towards policy solutions to support students in public school districts today. By utilizing previous literature, perspectives, and theories I am able to build upon what's already known and join a web of engaged scholars to better understand school financing and work to better support students.

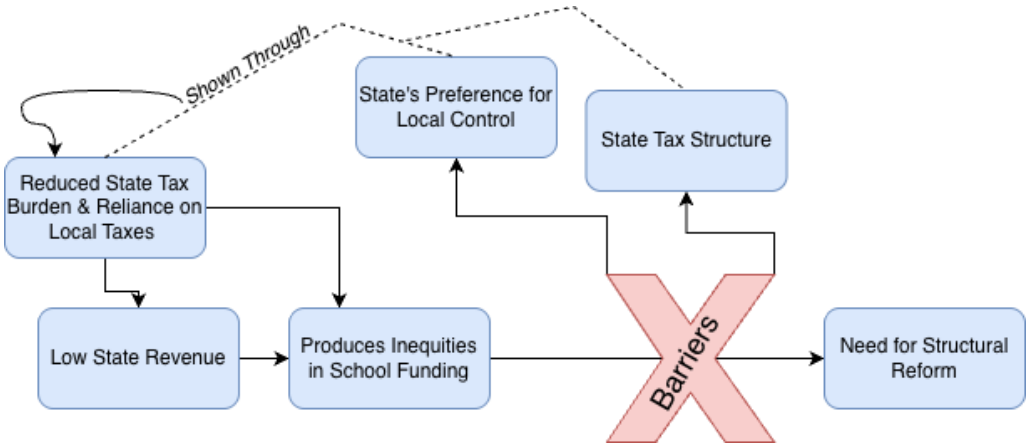
Theoretical Framework

To better understand how public education funding and student outcomes are related I utilize theoretical frameworks from previous scholars and literature, drawing on ideas about barriers to school finance reform and how this impacts equitable student resources and outcomes. When reforming public education funding, adequacy and equity are two words used often. Many state constitutions, including New Hampshire, mandate the State provide students with an adequate education, which often equals the State providing enough funding to meet constitutional obligations regarding student resources and taxing structures (Minorini and Sugarman 1999). Similarly, other state constitutions also mandate equity alongside adequacy, prioritizing the fair distribution of resources and state aid across school districts in their funding formulas (Berne and Stiefel 1999). The Educational Law Center has reviewed the presence of both adequacy and equity in school financing formulas, theorizing that both are necessary for creating fairer school funding systems that support all students (Making the Grade 2025). To truly provide an adequate education to students an article in the *University of Michigan Law Review* theorizes that vertical equity prompts school finance adequacy by utilizing a student-oriented focus and concentrating on equitable opportunities where individuals with higher income or wealth are taxed more than those with lesser in order to provide students with greater educational needs receive greater educational services (Underwood 1995). These theories

on providing an adequate education for students apply to the New Hampshire case, where little vertical equity exists and regressive tax systems are prevalent despite the Constitution requiring the State provide an adequate education to students (Atchison et al. 2020). These theories on adequacy and equity in public education suggest that a system that relies heavily on local property wealth may struggle to equitably fund school districts.

While the State of New Hampshire mandates an adequate education, funding this system with a fair taxing system has proven to be difficult (Atchison et al. 2020), revealing tensions between implementing theories of education funding adequacy and equity, and the reality of political cultures. Shown through reports from the Education Law Center and American Institutes for Research, New Hampshire has claimed adequacy within public school district financing and systems, despite the State producing inequities between districts (Making the Grade 2025; Atchison et al. 2020). This phenomenon highlights theories on local control and state tax structures which help to explain why states face barriers in implementing adequacy and equity theories to their public education systems and financing. Regressive tax policies, which New Hampshire has (Making the Grade 2025; Atchison et al. 2020), are exacerbated by desires for a low tax burden, which New Hampshire is known for (Yushkov, Walczak, and Loughead 2024). However, without enough tax collection states struggle to come up with adequate funding for public education (Davis 2024), suggesting that New Hampshire's regressive tax systems and overall low tax burden could explain why New Hampshire has struggled to adequately fund public school districts (Atchison et al. 2020). To demonstrate this, I created the following causal diagram to better understand how local control and tax burdens influence school funding and school financing reform.

Figure 1: Theoretical Causal Diagram



Compiling these theories highlights tensions between state requirements to provide adequate education and a preference for local control and low tax burdens which can drive inequities in school financing systems. This shows how inequities in school financing systems are caused by more than just a simple policy failure, and seem to also be driven by structural and institutional forces. Given this theoretical framework, one would expect to see persistent disparities in student resources and outcomes resulting from New Hampshire's school funding system.

Hypotheses

Assuming these theories on equitable school funding and barriers to effective reform are valid, one would expect to see the State's education funding system distributing resources inequitably between districts in New Hampshire, where districts with lower local property wealth face more challenges in adequately funding public education for their students. Expanding on this broader hypothesis, two related hypotheses and rival explanations are outlined below. Together these hypotheses allow me to test if theories on educational equity and financing manifest in the State of New Hampshire and explore how this impacts students.

Looking closely at New Hampshire's system for funding public education, one would anticipate that the SWEPT has failed to reduce funding disparities between districts and may even reinforce funding inequities that are often rooted in local property wealth. Continuing this line of thought, a district with lower property wealth and less access to funding will, on average, witness weaker student outcomes than districts with higher property wealth and access to more funding, although this relationship could be uneven and influenced by outside socioeconomic factors. To measure student outcomes and test these hypotheses I will look towards data on SWEPT collection along with graduation rates, dropout rates, and entry into a four year college or university.

Alternatively, it is possible that other variables influence educational equity and student outcomes beyond just school funding systems. Differences in student outcomes between school districts could be driven by socioeconomic factors or lingering impacts from the COVID-19 pandemic. Together these hypotheses and rivals set up a mixed-methods observational research design, and connect to larger theories on education funding adequacy and equity, along with literature on the relationship between school funding and student outcomes. Testing these

hypotheses will allow me to provide a full picture of education funding in New Hampshire and investigate the impacts recent policy developments have had to student outcomes.

Research Design

Responding to my hypotheses I utilize a mixed methods observational approach. Specifically, I draw inferences from a single case study, the State of New Hampshire. The research design outlined below highlights why a state like New Hampshire is important to study and overview plans for investigating questions on school funding equity and student outcomes.

New Hampshire is unique in multiple ways, making it a case worth studying in detail. New Hampshire is thought of as a wealthier state with a well ranked education system. However, diving deeper into the State's populations, wealth disparities,and inequities in education quality become clear. New Hampshire ranks in the top 11 states for per capita personal income, joining states like California, Washington, Massachusetts, and New York (Bureau of Economic Analysis n.d.). You would expect these states to rank high for education funding, and many of them do. However, New Hampshire is another story. While it is difficult to compare public school funding between states, as states use varying funding models and formulas, 32 states have a base or minimum amount of funding that is allocated by the state per each pupil in every school district (Fischer and Duncombe 2024). The base amount provides a comparison point, for 32 states and the District of Columbia, in regards to public education funding. According to data from the Education Commission of the States, New Hampshire provides one of the lowest base amounts at $4,100 for the 2023-2024 school year (Education Commission of the States 2024). Compared to states with similar per capita personal income that also utilize a similar education funding method, New Hampshire is significantly lower. California provides a different base amount by

school grade but all school years receive at least $10,000 of base funding. New York provides $7,821, while in D.C. the base funding by school grade is at least $13,000, and in Connecticut the base funding is $11,525 (Education Commission of the States 2024). While it is plausible that these differences could be because of differences in cost of living, the amount New Hampshire provides per pupil is drastically lower than other states and lower than what the State has the capacity to provide. New Hampshire is clearly falling short in providing enough funding to its public school students, and in comparison to states with similar wealth it is clear that New Hampshire is an outlier in providing minimal funding to their public school districts.

In addition to falling short in base funding, New Hampshire struggles to create equitable funding distribution for its districts, shown through the State's regressive taxes, including a unique Statewide Education Property Tax, and funding distribution. According to evidence from the Education Law Center, New Hampshire has some of the most regressive funding distribution for public education in the country (Farrie and Kim 2024). New Hampshire's public education funding mostly comes from local property taxes, alongside a Statewide Education Property Tax which is unique to the State (Reaching Higher NH - Funding Series Part 4 n.d.). The Statewide Education Property Tax is a state tax, however unlike most state taxes, it is raised and collected by local municipalities before being distributed to the coinciding school districts (New Hampshire Policy Points 2023; Sletten n.d.), making New Hampshire a unique case to study and learn from. Through studying New Hampshire other states can learn how to better support their own public school students by creating more equitable school funding systems that prioritize student success and access to resources. The State's funding system, recent policy developments and education funding litigation make it an essential state to research and one that will prompt reform suggestions applicable nationwide.

After thoroughly reviewing the development of education policy in New Hampshire over the past three decades, and in order to examine the implications of two recent education funding cases in New Hampshire, *Contoocook Valley School District v. State of New Hampshire* (2025), known as the *Conval* decision, and *Steven Rand et al. v. State of New Hampshire* (2025), known as the *Rand* decision, I will use a single case study design to collect evidence from actors involved in the New Hampshire public school system and related education litigation. To collect this evidence, I conduct qualitative interviews with public educators, superintendents, and school board members. In these interviews I utilize a snowball sampling method, asking the few actors I have contact information for to recommend other interviewees, which allows me to fully connect with and understand the complex web of actors within public education in the State of New Hampshire. From lawyers, policy actors, nonprofits, public educators, community members, and district level staff, the numerous people and organizations involved in public education are a complex system to understand. Utilizing a snowball sampling method allows me to understand the complex interwoven network of actors in New Hampshire's education funding cases, as well as answer questions on the equity of education funding in New Hampshire and its relationship to student outcomes across the State. During interviews I collect information on public education funding and policies in the State of New Hampshire, asking specific questions about litigation, policy development, student outcomes to gain a better understanding on if New Hampshire's system for funding public education has reinforced educational inequities despite court cases, while focusing specifically on students experiences and outcomes. Interviews occurred over Zoom and all recordings were deleted after transcription with no detailed identifying information being publicized. Mount Holyoke's IRB has informed me that my proposal is exempt according to 45CFR46.101(b)(2). I am still requiring interviewees to read over and sign informed consent

forms prior to the interview, and will be removing identifying information from any quotes or details used in my thesis, due to the participants involvement in ongoing litigation. Using coded segments from the interviews I have created a coding scheme to identify common themes and findings across interview evidence. The specific methodology of this coding scheme is outlined in more detail in a later chapter. This policy analysis and qualitative data collection will allow me to analyze the persistence and impact of inequities in funding and outcomes throughout New Hampshire's school districts.

To further explore this impact, I will also perform statistical regression analysis to explore if the relationship between the amount of Statewide Education Property Tax funding a school receives and student outcomes, measured through graduation rates, dropout rates, and entry into a four year college or university, is statistically significant. To do this I've collected data from New Hampshire's Department of Education on each of those variables, from every district in the State that contains a high school, from the years 2011-2012, 2018-2019 and 2023-2024, using district level quantitative analysis to attempt to identify broader patterns in student funding and outcome inequities. The methodology of the specific statistical tests ran will be covered in full detail in a later chapter.

Utilizing both quantitative and qualitative observational research designs provides a comprehensive overview of public education in the State of New Hampshire, however, there are some limitations. Due to the many factors that may contribute to student outcomes, it may be difficult to solely isolate one factor that contributes to outcomes. The impacts of the pandemic and general socioeconomic inequality may be difficult to exclude from analysis, which could make it more difficult to interpret exactly how much of an impact State education funding has towards student outcomes. However, due to these numerous variables the absence of a significant

statistical finding from my quantitative analysis would not automatically mean the absence of educational inequality in New Hampshire. To respond to these limitations, a mixed methods approach will help highlight the non-quantifiable effects on student outcomes that education funding can have. Making use of a mixed methods approach improves the credibility of my findings, while ensuring the New Hampshire case study and all explanations are fully explored.

Thesis Overview

Reviewing the literature, compiling theoretical frameworks, outlining my hypotheses, and overviewing the research design lay the foundation for the empirical analysis on New Hampshire's education financing system, educational inequities, and student outcomes that is to follow. Performing extensive policy analysis in chapter two, conducting qualitative interviews in chapter three, and quantitatively analyzing education funding and student outcome data in chapter four will test my hypotheses and explore the relationship between school funding and student outcomes. This strategy will help answer my main research question on if New Hampshire’s school funding system, especially the Statewide Education Property Tax (SWEPT), has reinforced educational inequities across districts despite the court rulings requiring the State to provide an adequate education. By investigating this question, I hope to contribute to broader discussions on school finance and debate on school adequacy and equity, emphasizing the importance of prioritizing student resources and success.

Chapter II

Policy History

This chapter traces New Hampshire's policy response to decades of litigation regarding public education, focusing on whether the State's school financing system has effectively addressed inequities between districts. The chapter begins by examining the development of the State's constitutional obligations to provide public education and the *Claremont* cases, which required the State to provide an adequate education, before turning towards the implementation of the Statewide Education Property Tax (SWEPT) as the State's primary policy response. Drawing on evidence from recent litigation, legislation, nonprofits, and advocacy organizations, this chapter explores the effectiveness of the SWEPT in addressing inequities and sets up later investigation of the policies' impact on funding and outcome disparities. It will conclude by examining factors that may limit the effectiveness of reform, including the State's tax structure and limited revenue capacity. Together, this context and evidence provides the foundation for evaluating whether New Hampshire's SWEPT system has reduced or reinforced educational inequities across school districts.

Historical Evidence & Public Education in New Hampshire

Development of Public Education in New Hampshire

New Hampshire's State Constitution, adopted in 1784, clearly states, in Part II, Article 83 "Encouragement of Literature, Trade, Etc.", known as the Educational Clause, that "it shall be the duty of the legislators and magistrates, in all future periods of this government, to cherish the interest of literature and the sciences, and all seminaries and public schools, to encourage private

and public institutions, rewards, and immunities for the promotion of agriculture, arts, sciences, commerce, trades, manufactures, and natural history of the country" (NH Const. pt. II, art. 83). This article established the State's responsibility for supporting public education and by 1789 the State legislature adopted a new State law "An Act for the Better Regulation of Schools within this State; and for Repealing the Laws Now in Force Respecting Them", which created a formula for funding schools through local taxes while placing the burden of enacting and collecting the taxes to fund schools on local municipal selectmen (Batchellor 1916, 449-450). This reliance on local taxes meant that school funding was largely connected to local wealth, contributing to disparities between districts and motivating challenges to the constitutionality of New Hampshire's school funding system, including the *Claremont* cases. This system of funding public schools stood as New Hampshire law until 1999, when it was replaced with the SWEPT system following the *Claremont* decisions (Public Schools: A Brief and Offbeat History 2021).

The Claremont Cases

Prior to *Claremont I*, education funding in New Hampshire was funded primarily by local property taxes, with the State only paying 8% of the funding costs (How the courts have shaped education funding, and what comes next 2019). School funding being supported mainly by local property taxes led to property poor districts often facing the largest burden with higher tax rates (How the courts have shaped education funding, and what comes next 2019). Originally, the school districts involved in the *Claremont* cases, sued the State of New Hampshire claiming that the State was failing to fund an adequate education and produce equity in educational opportunities (Volinsky 2025). The persistence of an unequal property tax based funding system

to fund New Hampshire public schools led to the discontent which prompted the *Claremont* cases.

In 1993 five school districts, including the Claremont school district, filed suit against the Governor of New Hampshire, arguing that the State Constitution required the State to provide and fund an adequate education. The petitioners went on to argue that the State was not funding an adequate education, calling for the State to provide an adequate education, as well as establish a fair system to fund it (*Claremont School District et al. v Governor of New Hampshire et al.* 1993). After the oral arguments and briefings for *Claremont I* were heard, the Court found that the State Constitution's educational clause "imposes an affirmative duty upon the State to provide an adequate and equitable educational opportunity to its citizens and further establishes for those citizens a fundamental right to receive that opportunity" (*Claremont School District et al. v Governor of New Hampshire et al.* 1993, 67). Expanding upon who the affirmative duty of providing an adequate and equitable education falls on, the Court emphasized how this duty falls "upon the legislative and executive branches to secure uniformity of educational opportunity. Implicitly, this opportunity must be an adequate one" (*Claremont School District et al. v Governor of New Hampshire et al.* 1993, 11). Explaining the rationale for this decision, and the necessity for the Court to intervene, it was stated that "the refusal of the State to meet its responsibility to fund education in a fair, equitable, and adequate way has dire consequences" (*Claremont School District et al. v Governor of New Hampshire et al.* 1993, 8), exemplifying these consequences the Court cited how "the educational opportunities that exist in wealthy districts far surpass the inadequate opportunities available in poor districts" and these "disparities are strong and the problems are getting worse" (*Claremont School District et al. v Governor of New Hampshire et al.* 1993, 8-9). The court also acknowledged that disparities were often

"justified by the legislature's preferences for "local control" of education" (*Claremont School District et al. v Governor of New Hampshire et al.* 1993, 54), suggesting that political priorities such as local control may limit the State's desire to reduce educational inequities. *Claremont I* was a landmark decision establishing the State's constitutional obligation to provide an adequate and equitable education to New Hampshire's students. However, the ruling left the definition of an adequate education ambiguous, and left implementation and enforcement measures unresolved. Reflected in the *Claremont I* decision, the petitioners noted that they were "not [asking] this Court to define the detailed parameters of an adequate or uniform education" (*Claremont School District et. al. v. Governor of New Hampshire et al.* 1993, 24), leaving the specific definition of an adequate education unresolved. This ambiguity allowed the State to take little action after *Claremont I,* as lower trial courts continued to rule on the specifics of the case, resulting in follow-up litigation four years later, pushing for a clear definition of an adequate education

In 1997, after lower trial courts ruled on the specific facts of *Claremont I,* ruling in favor of the State of New Hampshire stating the current system for funding public schools was constitutional, the districts from *Claremont I* appealed, in what's now known as *Claremont II* (*Claremont School District & a. v. Governor & a.* 1997). The *Claremont II* decision claimed that state action after *Claremont I* was insufficient in defining an adequate education and that it was "the legislature's obligation, not that of individual members of the board of education, to establish educational standards that comply with constitutional requirements" (*Claremont School District & a. v. Governor & a.* 1997, 3), confirming the need for a solidified definition of an adequate education. This insufficiency was reflected in the need for *Claremont II* where plaintiffs pointed to State lawmakers' failures to define an adequate education, and argued that the State

had taken little action to establish a constitutional school funding system or address the disparities highlighted in *Claremont I* (*Claremont School District & a. v. Governor & a.* 1997). Together, the *Claremont I* and *Claremont II* decisions established the need for the State to define an adequate education, determine its cost, fund it through a constitutionally fair taxing system, and maintain adequacy by ensuring accountability. Returning to constitutional obligations and the State's funding system the Court also strengthened the rulings from *Claremont I* reaffirming that "the State's duty to provide for an adequate education is constitutionally compelled. The present system selected and crafted by the State to fund public education is, however, unconstitutional" (*Claremont School District & a. v. Governor & a.* 1997, 5), prompting the State to develop a new system for financing public education.

Responding to Claremont: Implementation of SWEPT, Another Claremont Case, & Londonderry

In 1999, the New Hampshire legislature attempted to address the financing inequities pointed to in *Claremont II* by implementing a new Statewide Education Property Tax (SWEPT). The SWEPT, governed by NH RSA 76:3 and NH RSA 76:8, has a uniform formula applied to all property owners in New Hampshire, with the exact rate calculated each year by multiplying the uniform education property tax rate by the municipality's tax base (Statewide Education Property Tax | NH Department of Revenue Administration 1999). The SWEPT system is a unique way to fund public education, and is only utilized by the State of New Hampshire. Unlike many states, which utilize either local property taxes or a separate state collected taxing system to fund public schools, New Hampshire's SWEPT is raised and collected by local municipalities before distribution to coinciding school districts, despite being a statewide tax (New Hampshire Policy Points 2023; Reaching Higher NH - Funding Series Part 4 n.d.; Sletten n.d.). To fund public

schools in New Hampshire the State provides school districts with adequate education grants coming from the State's Education Trust Fund. The Education Trust Fund includes money from the SWEPT, despite that money never being sent to New Hampshire's capitol, Concord, as well as revenue from business and tobacco taxes, sweepstakes funds, and tobacco settlement funds (Where The Money Comes From n.d.). Oftentimes, the adequate education grants from the State, including funding from the SWEPT, are not enough for districts to fund their schools causing school districts and their corresponding municipalities to rely on additional local property taxes on top of the SWEPT to adequately fund their schools (Reaching Higher NH - Funding Series Part 4 n.d). For example, in the 2023-2024 school year, SWEPT funding accounted for an average of 9% of the revenue for funding public school districts, while additional local property taxes accounted for 61% of public school district revenue (Education in New Hampshire 2025), demonstrating the continued reliance on local property wealth to fund public school districts despite reforms like the SWEPT. In the cases when a district retains more funding than they need from their collected SWEPT, those municipalities, known as donor towns, used to return excess SWEPT collected to the State to be distributed back into the general Education Trust Fund (Reaching Higher NH - Funding Series Part 4 n.d). However, since 2011 donor towns have been eliminated and the 17% of municipalities that collected excess SWEPT funding were allowed to retain that excess funding, often using it to lower their local education tax rate (Reaching Higher NH - Funding Series Part 4 n.d). This system means some districts, where property values are higher, collect more funds than other districts, creating inequitable distributions of educational resources, demonstrating how, despite policy changes to funding through the implementation of the SWEPT, New Hampshire is still utilizing an inequitable funding system, conflicting with earlier Court rulings.

As concerns remained about whether the SWEPT addressed funding disparities, the districts from the first two *Claremont* decisions sued the State again in 2002. During this ruling, *Claremont School District & a. v. Governor & a.* (2002), or *Claremont III*, the Court emphasized how still " the State "needs to do more work" to fulfill its duty to provide a constitutionally adequate education and incorporate meaningful accountability in the education system" (*Claremont School District & a. v. Governor & a.* 2002, 13), continuing to reveal the State's failure to consistently provide an adequate education. *Claremont III,* focused mostly on the need for improved accountability measures, ensuring the State is providing an adequate education. The Court ruled that the State's duty to provide an adequate education included accountability, outlining that an "output based accountability system", based on student achievement measured through test scores or other variables, did "not fulfill the State's constitutional duty under Part II, Article 83" (*Claremont School District & a. v. Governor & a.* 2002, 12), instead stating that "the purpose of meaningful accountability is to ensure that those entrusted with the duty of delivering a constitutionally adequate education are fulfilling that duty" (*Claremont School District & a. v. Governor & a.* 2002, 12). While an output based accountability system may measure adequacy it places the burden of providing that adequate education on the districts rather than the State, conflicting with the decisions in all three *Claremont* cases. However, accountability measures continued to fall short after the 2002 ruling which led another school district to sue the State of New Hampshire.

In 2006, the Londonderry School District sued the State arguing that current systems for funding education were still unfair as the State had not successfully defined an adequate education. The Court ruled that "Because the definition of a constitutionally adequate education is essential to all other issues, including the cost of a constitutionally adequate education and

the method by which to raise the necessary funds…the legislature has failed to determine the cost, failed to satisfy the requirement of accountability and established a nonuniform tax rate" (*Londonderry School District SAU #12 & a. v. State of New Hampshire* 2006, 9), reinforcing arguments that the State's current system for funding education was still unconstitutional and did not reduce disparities between school districts. Following the *Londonderry* case, in 2007, the State finally passed legislation updating the definition for an adequate education, and responding to one of the requirements identified in the *Claremont* cases (Section 193-E:2 Criteria for an Adequate Education 2007). In NH RSA Section 193-E:2 Criteria for an Adequate Education, an adequate education was defined as providing "all students with the opportunity to acquire:"; language arts skills enabling students "to communicate effectively and think creatively and critically", mathematical skills to "analyze information, solve problems, and make rational decisions", scientific knowledge such as the "complex interaction of physical, chemical, and biological processes that take place on the earth", civic knowledge allowing students to "participate in the democratic process and to make informed choices as responsible citizens", and finally lifelong learning skills so students can "learn, work, communicate, and participate effectively in a changing society and environment" (Section 193-E:2 Criteria for an Adequate Education 2007). While this legislation defined an adequate education based on competency requirements and educational opportunities, it did not resolve the question how to fund this adequate education with a constitutional taxing scheme. After 2011, when donor towns were eliminated and were instead able to retain any excess SWEPT collected, the constitutionality of New Hampshire's SWEPT continued to be questioned, prompting more recent subsequent litigation.

Recent Education Litigation & Policy Developments in New Hampshire

The Conval and Rand Cases

After the State defined an adequate education following the *Londonderry* case, they then had to determine its cost and how to fund it. The funding system, through the Education Trust Fund and then SWEPT, was established when the SWEPT was introduced in 1999, but it wasn't until 2008 that the State officially determined a base per pupil, or base adequacy aid, cost that the State was required to provide to fulfill the funding of an adequate education. In the 2008 legislative session it was determined that the cost of an adequate education was set at a rate of $3,450 base per pupil, although factors such as free and reduced lunch rates, special education students, and English language learners can slightly increase this amount for certain school districts (Cost of an Opportunity for an Adequate Education 2008). This base per pupil rate was determined in 2008, and revised numerous times since, under NH RSA Section 198:40-a Cost of an Opportunity for an Adequate Education, reflecting minimum adequacy funding requirements derived from legal definitions rather than on a formula based off of district's operating costs (Reaching Higher NH - Funding Series Part 2 n.d.; Section 198:40-a Cost of an Opportunity for an Adequate Education 2023). Currently, the base per pupil adequacy aid provided to school districts based on Average Daily Membership (ADM) has been set to $4,351.00 for the 2026-2027 school year with additional differential aid being distributed to districts at rates of $2,441.00 for every FRL eligible student, $2,229.00 for every student with an Individualized Learning Plan (IEP), and $849.00 for each student receiving English Language Learner (ELL) instruction (FY 2027 Adequate Education Aid: How the Cost of an Opportunity for an Adequate Education is Determined 2026; State Adequacy Aid Funding n.d.). These rates, however, are still relatively low and other States that utilize similar base per pupil funding systems often provide

more funding per pupil than New Hampshire. (Education Commission of the States 2024). For example, during the 2023-2024 school year the State of Connecticut provided $11,525 per pupil, New York $7,821 per pupil, Texas $6,160 per pupil, Rhode Island $11,876 per pupil, and other States provided substantially more per pupil funding than New Hampshire (Education Commission of the States 2024). The low base per pupil rate, provided by New Hampshire, combined with the collected SWEPT revenue is often not enough for districts to adequately fund their schools. As a result, districts turned to additional local taxes, with the poorest 20% of households paying approximately 6% of their income to property taxes and the wealthiest 1% paying less than 2% of their income to property taxes (Property Taxes n.d.), prompting a collection of school districts to sue the State of New Hampshire in 2019. These school districts argued that the current system for funding public schools was inadequate and unconstitutional as it shifted the funding burden onto municipalities and local taxpayers (*Contoocook Valley School District, et al. v. The State of New Hampshire, et Al.* 2023).

Contoocook Valley School District et al. v. State of New Hampshire (2025) or *Conval* was first brought to the State's Supreme Court in 2023, before being sent to a lower superior court. This court ruled the current base adequacy aid of $4,100 per pupil provided by the State of New Hampshire was unconstitutionally low and should be raised to at least $7,356.01 per pupil per year (*Contoocook Valley School District, et al. v. The State of New Hampshire*, et al. 2023). Immediately following, the State appealed this decision prompting another State Supreme Court case. In 2024 oral arguments for the *Conval* case were held and a brief from the petitioners presented testimony from superintendents and other State educational actors highlighting evidence that the State was not providing for or funding a constitutionally adequate education. Testimony from Newport School District Superintendent, Donna Magoon, emphasized how the

current amount of funding the district receives from base adequacy aid and the SWEPT is not enough to adequately fund education in the Newport school district (Wadleigh, Starr & Peters, P.L.L.C. 2024, 82-85). When asked if she would be able to provide an adequate education to students for less than $10,000 per pupil, she simply stated “no” (Wadleigh, Starr & Peters, P.L.L.C 2024, 82). Magoon emphasized how her district, and others, have had to turn to additional local taxes to adequately fund education stating that “we always have to go to our taxpayers” (Wadleigh, Starr & Peters, P.L.L.C 2024, 84), when asked if Newport was able to provide an adequate education without raising local taxes. Even with all of this, funding is often insufficient, and to provide an adequate education staff often have to perform “double duty”, taking on multiple subjects and roles (Wadleigh, Starr & Peters, P.L.L.C. 2024, 83). Emphasizing her point and the unfairness of the State's current funding scheme, Magoon Stated that she’s able to provide an adequate education to her students “by overworking my staff” (Wadleigh, Starr & Peters, P.L.L.C. 2024, 83), explaining how Newport struggled to hire enough teachers, but

> “Because we were required by law to give our -- to educate our students, we had to ask our staff to step up. So during their prep period, we would have to pay them an additional fee to teach another -- to teach in their area. So for instance, our sixth and seventh grade math teachers, during their prep period, taught 8th grade math …because you’re allowed to go outside of your area, but they’re k-8 certified, so they can kind of switch around …So we had to do a lot of those changes. We’re still short staff teachers. We have a lot of teachers that are on a alt plan, which means that they didn’t go the traditional way through school, so they have a bachelor’s degree in anything, and they can come and teach. And so that’s a lot of what we have to do, we have to hire people that don’t have backgrounds in education to come in and teach our kids” (Wadleigh, Starr & Peters, P.L.L.C 2024, 117-118),

showing the consequences that result when the burden of adequately funding public education is unfairly placed upon local taxpayers, instead of on the State.

Recognizing the disparities and unfairness of the current funding system, the Court sided with the school districts in the *Conval* case ruling that the State's current base adequacy aid was

unconstitutionally low and needed to be increased to a "conservative minimum threshold" of at least $7,356.01 (*Contoocook Valley School District v. State of New Hampshire*, 2025). This number was recommended by the superior court judge in the *Conval* case, based on the petitioners' evidence on the actual operating costs required to provide an adequate education in public school districts (*Contoocook Valley School District v. State of New Hampshire*, 2025). This decision built from the *Claremont* decisions reaffirming that the State, more than twenty years later, was still not funding an adequate education for New Hampshire students, despite efforts to reform the financing system after *Claremont* through the SWEPT. However, implementation and accountability questions remain, and future litigation may be prompted to ensure the State follows through on *Conval's* order to raise base per pupil funding. While *Conval* addressed issues of base adequacy and the failure of the State in providing funding for an adequate education, a concurring lawsuit was challenging the constitutionality of the SWEPT to taxpayers.

In 2022, a group of taxpayers filed a lawsuit against the State of New Hampshire in a case known as *Steven Rand & a. v. State of New Hampshire* (2025), or *Rand* claiming that the SWEPT system was not adequately funding public schools, and was actually contributing to inequities between wealthy and low-income districts, unfairly burdening taxpayers, violating the mandates from both the *Claremont* and *Conval* rulings (Rand School Funding Lawsuit n.d.). Plaintiffs argued that the collection of excess SWEPT funds in certain districts while most districts had to implement additional local taxes placed the burden of providing an adequate education unfairly on local taxpayers, rather than the State (Rand School Funding Lawsuit n.d.). They elaborated upon this by arguing that the SWEPT system created unfair advantages for wealthier districts and municipalities while poorer districts often had to pay more through local

taxes in order to adequately fund their schools, demonstrating the unequal distribution of tax burdens on New Hampshire taxpayers (Rand School Funding Lawsuit n.d.).

Eventually this case was brought to the State's Supreme Court in 2025 where the Court ruled that the SWEPT was constitutional and that towns could continue to retain excess SWEPT funds collected, but could not use these funds to implement any negative tax rates, which had allowed wealthier municipalities to offset the amount of SWEPT taxpayers paid (*Steven Rand & a. v. State of New Hampshire* 2025). Following this decision, the case returned to a lower superior court where a Judge reaffirmed the *Conval* decision, agreeing that the base adequacy aid currently provided was "constitutionally insufficient", and further ruled that the current system of funding was not adequate as it forced districts to rely on local taxes to fill funding gaps (*Steven Rand, et al. v. The State of New Hampshire* 2025). The Court ruled that the State's "funding insufficiencies force local school districts to rely on local school tax revenues to fund a portion of Constitutional Adequacy. This effectively converts a portion of local school taxes into a State tax that is assessed at varying rates throughout the State, in violation of Part II, Article 5" (*Steven Rand, et al. v. The State of New Hampshire* 2025, 46), which requires the State to fund education using a uniform tax rate. Explaining the State's justification for these unequal local school taxes that are occurring as a result of the SWEPT, the Court emphasizes how this case "illustrates the tension between the State's exclusive obligation to provide adequacy funding levels for education and the preference for local control" (*Steven Rand, et al. v. The State of New Hampshire* 2025, 42). The *Rand* decision suggests the need for significant changes to the State's taxing and funding systems, but in contrast, the State quickly filed a motion to reconsider the *Rand* decision, which was then denied in January of 2026 (Ruoff 2026). Following this, the State continued to challenge the *Rand* decision, formally requesting the repeal of the original

Claremont decisions, mandating the State provide an adequate education, (Garland 2026), building from recent policy trends and developments in public education across the State.

Policy Responses

As the *Conval* and *Rand* cases progressed and calls for changes to the State's education funding system increased, the State legislature responded by passing a bill creating a new Commission to Study School Funding, which would review the State's education funding formula and make "recommendations to ensure a uniform and equitable design for financing the cost of an adequate education for all public school students in the State" (New Hampshire HB551: Establishing a School Funding Commission and making an appropriation therefor 2019), for the 2021 legislative session. Despite facing some challenges due to the COVID-19 pandemic, The Commission to Study School Funding, met through December of 2020, releasing a report that month, "Our Schools, Our Kids: Achieving Greater Equity for New Hampshire Students and Taxpayers", outlining the State's responsibility to provide adequate public education, investigating the current State education funding formula, and recommending changes to ensure equity in financing public education (The Commission to Study School Funding 2020). After reviewing the State's constitutional responsibility to provide an adequate education through a fair taxing system, one of the most important findings from the report highlighted how New Hampshire's current education funding formula is highly regressive, more so than any other New England State, resulting in unfair and regressive distribution of resources among local school districts across the State (The Commission to Study School Funding 2020, 87), highlighting how regressive New Hampshire's funding system is and prompting policy suggestions to the New Hampshire legislature. The Commission outlined the need for a new funding system that would

require a “deep review of the current property tax system as well as serious consideration of alternative revenue sources” (The Commission to Study School Funding 2020, 98), challenging the current fairness of the State’s reliance on local property taxes and SWEPT and highlighting the need for a different revenue source for funding public education. On top of reviewing the current property tax system The Commission recommended strengthening or increasing differential aid for districts serving students with greater needs, such as students experiencing poverty, ELLs, and students with IEPs (The Commission to Study School Funding 2020). Additionally, The Commission suggested the State look towards an outcome and need based model for funding schools, that would direct greater resources to the schools most in need (The Commission to Study School Funding 2020), pushing the legislature to reform the State’s education funding formula.

After The Commission submitted its report to the State’s General Court, limited action was taken on The Commission’s recommendations, and the State continues to rely on local property taxes and the SWEPT, a regressive taxing system, to fund public schools. However, the legislature did enact a new policy on education requirements in 2024 (Ed 306 Minimum Standards for Public School Approval 2024), which contrasted the suggestions of The Commission to Study School Funding. The revisions to Ed306 contrasted The Commission’s suggestions for a less regressive funding system for schools and calls from the *Conval* and *Rand* cases for more adequate and fair funding, instead changing minimum standards for public schools, removing classroom size maximums, and lessening graduation requirements (Ed 306 Minimum Standards for Public School Approval 2024). Instead of reforming the State’s education funding formula the legislature revised minimum standards for public school districts, reducing many requirements and standards, highlighting that many of The Commission's

recommendations were not adopted, demonstrating persistent barriers to effective reform rooted in the State's dependence on local property taxes. The State's continual reliance on local property taxes helps explain why policy responses after The Commission's recommendations focused less on restructuring school finance and more on revising educational requirements.

While The Commission to Study School Funding recommended finding new revenue sources to fund New Hampshire's public school districts (The Commission to Study School Funding 2020), the State has instead reduced the rate of the Business Enterprise Tax (BET) and eliminated the Interests and Dividends Tax (I&D Tax), which both contributed to the States' Education Trust Fund (Mucciarone 2023). Starting in 2023, under then Governor Sununu, New Hampshire began to repeal the I&D tax, which placed a 5% tax on certain investment income. This rate was reduced to 4% than 3%, before being completely repealed in 2024 (Mucciarone 2025). This tax was mostly placed on wealthy households, with more than half of the tax revenue being collected from households with wealth valued between $4 and $13.4 million dollars, and it being repealed disproportionately benefited the top 1% of households in the State (Sletten 2023). Repealing the I&D tax has negatively impacted New Hampshire's revenue, reducing the amount of revenue collected to the State's General Fund which is used for education funding when the Education Trust Fund falls short (Sletten 2025). In addition to the elimination of the I&D tax, the BET rate, which contributed revenue to the Education Trust Fund, was reduced from 7.5% to 0.55% starting in 2016, leading to a decrease in State revenue from these taxes of between $496 and $729 million dollars by 2022 (State Business Tax Rate Reductions Led to Between $496 Million and $729 Million Less for Public Services 2023), with limited economic benefits to the State (Sletten 2026), as this revenue was not replaced. The repeal of the I&D Tax and the reductions to the BET rate helps explain why the State struggles to meet adequacy requirements

and increase State funding to public education — the revenue isn't there. By reducing State revenue through decreasing tax burdens the State shifts the burden of funding public education onto local property tax payers, demonstrating the State's tendency to prioritize local control which has become a barrier to implementing effective school finance reform in New Hampshire.

Barriers to Reform in New Hampshire

Since the 1990s there have been recurring calls for reforms to New Hampshire's education funding system, coming from Courts, commissions, advocacy organizations, and others, pointing out the State's shortcomings and the inequities that exist between school districts. While the State attempted to reform this system with the SWEPT, the *Rand* and *Conval* cases, along with The Commission to Study School Funding, have all raised concerns that this system has not reduced inequities between school districts. It has instead shifted the burden onto local municipalities who have to fill funding gaps, often with additional local property taxes which disproportionately burden poorer districts. Courts, in both *Claremont* and *Rand,* and scholars in the report from The Commission to Study School Funding have often interpreted New Hampshire's funding system as being rooted in a preference for local control, creating a barrier to school finance reform. The State's preference for local control is closely tied to the State's preference for a low State tax burden, and broader low tax political culture. In addition to the repeal of the I&D Tax and reductions to the BET discussed in the previous section, the State also has no Income or Sales Tax (New Hampshire Department of Business and Economic Affairs n.d.), which has led to low State revenue, resulting in the State ending this past year in a $67.3 million deficit (Rayno 2026). To make up for the low State revenue, local property taxes are high in New Hampshire compared to other states (Fritts 2026; New Hampshire State Comparison

n.d.). This shifts the funding burden to local municipalities, and demonstrates how local control functions as both a justification for New Hampshire's school funding system and a barrier to effective school finance reform. New Hampshire's system of funding, deeply entrenched in local control, highlights the ineffectiveness of the SWEPT, as additional local taxes are still needed to provide an adequate education, and demonstrates a barrier to effective reform. While reforms, such as an outcome based funding formula recommended by The Commission to Study School Funding, may reduce inequities between school districts, New Hampshire continues to display a preference for local control over increased state responsibility.

Conclusion

Courts in New Hampshire have continuously highlighted the State's failure to provide an adequate and equitably funded education. Taken together, evidence from litigation in New Hampshire and the State's reliance on local property taxes to fund public education, before the implementation of SWEPT, supports the hypothesis that the State's education funding system distributes resources inequitably between districts. Responding to constitutional challenges over providing an adequate education and inequitable property tax funding, New Hampshire implemented the SWEPT system. However, instead of addressing inequities, the SWEPT seems to have prompted more litigation and arguments regarding the State still shifting the funding burden unfairly onto local municipalities reinforcing disparities between districts. This policy history suggests that the SWEPT has continued to leave larger structural inequities intact, rather than act as a reform to educational inequities. To research the impacts of these disparities and inequities in the school funding system on student outcomes, more investigation is needed. The next chapter presents findings from qualitative interviews with public education actors in New

Hampshire to explore the impacts of recent education funding policies in the State on students' experiences and outcomes, as well as further investigate the role of local control as an explanatory variable for why the State has had limited success implementing educational reforms.

Chapter III

Qualitative Interviews

This chapter will present findings from qualitative interviews, expanding on the process tracing and analysis of education litigation and policy responses in New Hampshire presented earlier. Through an investigation of historical evidence, court cases, and policy responses in New Hampshire, it's evident that the State's education funding system, including the adoption of the SWEPT, leads districts to rely on local property taxes, reinforcing existing inequities and contrasting Court rulings which have highlighted the duty of the State in providing and funding an adequate and equitable education. While the previous chapter overviewed the State's resistance to effective policy change and the persistence of inequities in New Hampshire's public education system, the causal mechanisms behind why the State resists reform and the impacts New Hampshire's school financing system has on students requires further investigation. To better understand the role of local control in the State's justification for an inequitable and unfair taxing system to fund public education, qualitative interviews with public educators, superintendents, school board members and administrators were conducted. These interviews present a more "on-the-ground" perspective, revealing the complex web of factors involved in funding public education, something that cannot be gained by simple process tracing and could be missed by quantitative data analysis. Interviews investigate the impact of taxes, local control, and litigation on public education, highlighting the impact this has on students' experiences and outcomes, along with equitable access to resources. Beginning by outlining the methodology of the qualitative interviews, before presenting findings, this chapter expands on chapter two's demonstration that the SWEPT has not reduced educational inequities by exploring how these

inequities have been experienced and understood by those directly involved in New Hampshire's public education system.

Methods

Conducting qualitative interviews will help in understanding the interconnected web of actors involved in New Hampshire's public education system and the fight for equitable funding. Focusing mostly on interviewing those with experiences inside public schools in New Hampshire provides insight into the daily experiences of students and the impact State funding policy has had on school district resources and student outcomes. After submitting a research proposal to Mount Holyoke College's IRB and receiving notice of its exemption under 45CFR46.101(b)(2), as the interviews observe public behavior and are recorded anonymously, I reached out to initial interview participants in September of 2025.

To recruit interview participants I utilized a snowball sampling method. This method was appropriate as it allowed a more direct connection to the tight-knit community of New Hampshire's public education system. A snowball sampling method recognizes how interconnected actors in the State's education system are, allowing me to reach more directly involved participants, among a diversity of roles, than a random or selective sampling method would have. Starting by contacting one public educator and one school board member that I had contact information for, they referred me to other public educators, administrators, and superintendents. Some of whom were willing to participate in interviews, others who just passed along the contact information for someone else who may be interested. After contacting teachers, superintendents, administrators, school board members, and even lawyers and advocates who denied requests for an interview, I was left with six participants who agreed to an interview. All

participants will remain anonymous, due to participant request and involvements with ongoing litigation, and will instead be assigned a letter for identification, outlined in detail in Appendix A. The six participants represent four districts across the State of New Hampshire (See Appendix A for more details), providing different perspectives and attempting to mitigate bias that could occur if all interview participants had been from the same district. Interviews were conducted for 30-45 minutes over Zoom, following privacy and data safety procedures outlined in Appendix A. During interviews, participants were asked relatively open-ended questions regarding recent education funding litigation in the State, the impact of funding on students, and on policy actions (See Appendix B). Interview questions did not focus specifically on the SWEPT, but instead approached school finance more broadly by looking at participants' experiences with education litigation, funding constraints, and impacts to students and educational resources. As participants were selected based on their on-the-ground experiences, rather than for tax policy expertise, these interviews attempted to understand how the effects of the broader funding system are experienced in districts. Participants often referred to the SWEPT indirectly through the consequences of funding on educational opportunities, budgets, and staff. Occasionally follow-up questions were asked after participants responded to clarify a response, but overall interviews followed the format of the questions outlined in Appendix B. After interviews concluded, in November of 2025, the transcripts were thoroughly reviewed for common themes, and a thematic coding framework was developed (See Appendix C and Appendix D), allowing for a clearer analysis on the interview findings.

After reviewing transcribed interviews, I conducted a thematic analysis to identify recurring themes across participants. I reviewed the transcripts, coding segments based on common themes such as local control, perceptions of the SWEPT’s effectiveness, and

consequences of funding inequities on districts (See Appendix C). These themes were initially deductive, based off my research question and previous investigation on school funding inequities and the effectiveness of the SWEPT, however I remained open to new themes that presented from the data such as policy solutions, which wasn't something the interviews initially investigated, but was a theme that interview participants commonly visited (See Appendix C). After reviewing transcripts and assigning coded segments to broader coded themes, findings were pooled across all interview participants, and these recurring themes across interviews are explored throughout this chapter (See Appendix D). This thematic analysis of the interview findings and method of conducting interviews allows for in-depth insight into New Hampshire's public education system, allowing one to better understand the experiences of students and staff, along with the specific impacts of funding on schools, however there are some limitations to this approach.

Conducting qualitative interviews using a snowball sampling method has many advantages to approaching my research, however qualitative interviews can be more at risk of confirmation bias, and in my case, represents a small sampling size. To mitigate the risk of confirmation bias, I used a consistent set of interview questions across all participants attempting to use as neutral language as possible, and more importantly analyzed the interviews from an explanatory approach rather than a confirmatory one. While reviewing findings from the interview transcripts and recording coded segments I focused on seeking information that explained why inequities in New Hampshire public education may exist and what impacts that may have on schools, rather than on if they exist and produce a specific outcome. If I were to have focused primarily on discovering if inequities in school funding have persisted and if that has resulted in inequitable student outcomes, my analysis would have been subject to heavy

confirmation bias. Instead, by focusing on the causal mechanisms, complex dualities, and reasoning behind education decisions, I mitigate confirmation bias that may occur by acknowledging how multi-faceted and nuanced educational experiences are. The purpose of these interviews is not to definitively answer or prove a hypothesis, but instead to investigate why New Hampshire public education functions the way it does and begin to explore the impacts it has. To expand upon the impacts I will utilize quantitative data analysis on student outcomes in the next chapter. Utilizing additional quantitative data analysis after presenting findings from qualitative interviews will also address limitations on the small sample size presented in my interviews. While interview participants represent four school districts in New Hampshire, I recognize that this does not provide a full picture of the State but rather insight on specific experiences. In order to provide a full picture and more definitively respond to my hypotheses further quantitative data analysis will be necessary and is presented in chapter four.

Interview Findings

Preliminary Findings

After conducting a thematic analysis across the six interviews by coding segments, assigning those segments to common themes (See Appendix C), and pooling the findings together to detect recurring themes across interviews (See Appendix D), preliminary findings arose. The most prevalent finding is the consequences of local control, which appeared in sixteen coded segments across all interviews. The next most prevalent themes across all six interviews are the link between school funding and student outcomes which was found in nine coded segments, the State's base adequacy funding, described as unconstitutional and inadequate, recurred across eight coded segments, and the overall funding and its distribution being

inequitable was found across seven coded segments. These preliminary findings demonstrate that the consequences of local control on public schools and their funding are noticeable, with Participant B explaining that "it's the age-old question in New Hampshire of where do you get the money? It seems local control stands in the way of State revenues" (See Appendix C), hinting at a barrier to effective policy reform in the State. The preliminary findings also highlight the State's failure to provide adequate base adequacy funding as required by numerous court rulings, leading to a continued reliance on local taxes to fund schools. Participant B argued that "the State of New Hampshire has not provided an adequate education, the people of the State have …but through local taxes" (see Appendix C), emphasizing the failure of the Sate in providing and funding an adequate education. The link between school funding and student outcomes was also highlighted in preliminary findings. This relationship will be explored in greater depth later, particularly in chapter four which presents findings from quantitative data analysis and this thematic analysis. Inequities in the State's school funding and its distribution were another commonly found theme throughout the interviewees coded segments, displaying the continued inequities experienced by school districts in New Hampshire, with Participant D stating that "this system of funding is not fair for anyone" (See Appendix C). In addition to coded themes that showed up frequently, there were some themes rarely found in interview participants coded segments which highlight another important finding. Notably, across all six interviews there were no mentions of base adequacy or SWEPT funding being adequate or constitutional, and no mentions of school funding and student opportunities or outcomes being equitable. The coded themes that were not detected suggests strong agreement among interview participants that New Hampshire's State funding of public education is unconstitutional and inadequate and has resulted in inequitable funding impacting student opportunities and

outcomes. Exploring these findings further, an in-depth review of the coded segments will be performed to better understand why the State continues to rely on an inequitable funding system, the direct impacts to schools and students' experiences, and begin to identify possible policy solutions to support New Hampshire students and school districts.

Impact of State's Funding System on Schools

The inadequacies and potential unconstitutionality of New Hampshire's State funding system, highlighted by preliminary thematic analysis from the six interviews, is evident. Many interview participants spoke on the impacts of the State's funding system on their school districts. Starting with the base adequacy funding or per pupil minimum that the State provides, interview participant F mentioned how "*Conval* pretty much said $4,000 doesn't go very far", while participant C expanded on this sentiment stating that "$4,000 doesn't make much of a dent, so the taxpayers of the communities really make up the cost because districts ultimately need about $20,000 per pupil to fund and run school buildings" (See Appendix C). These segments highlight the inadequacies of State school funding, while starting to hint at the impacts these inadequacies have had by forcing school districts to rely heavily on local taxpayers.

The State is supposed to be responsible for providing an adequate education to New Hampshire students, as outlined in the *Claremont* cases, however that burden seems to continuously be shifting to local municipalities and taxpayers, producing disparities between districts. Participant B highlighted this shift by explaining how "The State of New Hampshire has not provided an adequate education for all students, the people of the State have provided an adequate education to students but through local taxes resulting in unequal funding". Expanding on how relying on local taxes results in unequal funding to public school districts participant A

mentioned that “if you live in a community with lakes, the ocean, or a ski slope you’ll get a good education but in other districts stuff gets cut”, demonstrating the relationship between property wealth and improved school funding and access to resources. Participants consistently pointed to the unfairness of the State’s funding system to school districts attempting to balance raising enough funding with little State support without overly burdening local taxpayers, and participant D even explained “this system of funding is not fair for anyone”. It's evident that New Hampshire’s school funding system, including utilizing the SWEPT system and minimum per pupil funding, causes school districts to heavily rely on local taxpayers to fund an adequate education which produces disparities in funding between districts. To address these disparities, reforms to New Hampshire's school funding system will be necessary and many interview participants pointed to increased State responsibility, along with other policy solutions, to address inequities between school districts and better support all students.

Suggested Policy Solutions

In thinking about how to more equitably fund New Hampshire public schools to provide an adequate education to students, interview participants had suggestions for policy solutions and effective reform. The main policy solutions that emerged from interviews were the need to restructure New Hampshire’s taxing and State revenue system, raise State base adequacy funding, and raise special education funding. The most prevalent policy solution recommended by interview participants was to simply raise base adequacy funding from the State, with participant A outlining that “the Legislature should follow *Conval* and raise base adequacy to $7,000”, drawing on the *Conval* ruling’s suggested “conservative minimum threshold” to meet constitutional adequacy, and participant D suggesting that “the State should increase the

per-pupil funding to $10,000" (See Appendix C), reflecting Newport School District Superintendent, Donna Magoon's testimony in *Conval* that adequacy should take into account the cost of funding student opportunities, staffing, and extracurricular programming. Raising base adequacy from the State could also reduce the reliance on local property taxes to fund public education and lessen the burden on local taxpayers, beginning to reduce current funding disparities. In theory, this solution seems straightforward, and participant F highlighted that "asking for a raise in base adequacy aid from the State is not unreasonable" (See Appendix C). However, interview participants also noted that low State revenue made it difficult for the State to increase funding which pointed to a separate policy solution.

In addition to raising base adequacy funding, many interview participants highlighted changes to State taxes to raise State revenue as a necessary reform that would allow increased State funding to public school districts and address inequities in funding that currently exist. The low State tax burden in New Hampshire, which was explored previously in chapter two, has led to reduced State revenue as the State cuts or reduces certain tax rates. This reduced revenue makes it difficult for the State to provide adequate funding to public schools causing districts to rely on local taxes instead. Increasing State revenue through changes to New Hampshire's tax policies would allow the State to provide more funding, mitigating the reliance on local taxpayers. Interview participants emphasized the need for changes to the State's taxes with participant D stating that "reinstating the interests and dividends tax…is where we begin" and participant F corroborating that by saying "To find revenue for public education the State will need to bring back the interests and dividends tax". The State's recent removal of the I&D Tax reveals the need for that revenue and highlights a potential policy solution to finding the funding to create a more equitable school financing system in reinstating the tax. Beyond the I&D Tax,

interview participant E emphasized how they didn't see "how the State can fix school funding without implementing more taxes", specifying this by clarifying that "an income tax or sales tax is probably needed". Interview participants consistently suggested increasing taxes in New Hampshire as a policy response to help create a more adequate and equitable school funding system.

In addition to changes to the State's tax policies, interview participants pointed to special education funding as a possible area for effective reform, with participant A mentioning that "special education funding has been getting more bipartisan traction and support". Increasing special education funding could potentially be an easier place for educational reform in New Hampshire to begin. However, these policy changes all require State support with participant B stating "the State needs to do better with special education funding" and participant F reinforcing this, saying, "the State needs to step in with special education funding". However, it seems the State is unwilling to step in, with interview participant B exclaiming that "it's been 35 years, what the hell is going on with the State", and interview findings provided insight into the barriers that are preventing effective school funding reform in the State.

Barriers to Reform

Participants clearly outlined potential areas for reform, suggesting numerous policy solutions to create a more equitable school funding system, however, these policies are more difficult to implement than they sound on paper. Interview participants explained multiple barriers to effective education reform in New Hampshire, connecting back to the barriers observed in chapter two. The first barrier interview participants noted was the resistance of the State to increasing base adequacy funding in response to cases like *Conval.* Participant B spoke

on the State's response to the *Conval* decision saying "and what did the State get? They get to ignore it. So you know, they get to keep doing what they're doing" (See Appendix C), demonstrating the State's resistance to school finance reform. Expanding on why the State may not be acting on court decisions and enacting policy changes, participant E highlighted how "it seems like the courts, even through multiple rounds, haven't nailed down a legislative solution" and participant A stated that "public education doesn't seem to be valued in New Hampshire". With no clear legislative solution to New Hampshire's inequitable school funding outlined, participant D explained how "there is no accountability in the State's tax system, and property taxes have just gotten worse", highlighting a critical barrier to effective school funding reform in the State.

With the State's failure to provide adequate funding to public schools, school districts had to rely on local property taxes instead creating tensions between local taxpayers and school districts in need of funding. Participant C, a superintendent, outlined these tensions by explaining how "it's hard to balance funding the school without overly burdening the taxpayers and community", showing how the State's minimal funding has created a reliance on local taxpayers leading to tensions where taxpayers may resist changes that increase school funding due to changes to their local tax rates. Local taxpayers being hesitant to increase their tax rates produces inequities between districts, where some districts are able to raise enough revenue to fund schools and others aren't. Participant F highlighted these tensions and the resistance of local taxpayers to increase tax rates, even if that increases school funding, by explaining that "people might not understand education funding but they sure do understand property taxes". The State's deference to local taxpayers to fund school districts, demonstrates its preference for local control

and the barriers this creates to equitably funding public school districts, within New Hampshire's SWEPT based system.

Emphasizing the barriers local control poses to effective educational reform and more equitable school financing in New Hampshire, participant B explained how "it seems local control stands in the way of State revenues". The State's preference for local control makes it difficult for districts to raise enough funding to provide an adequate education to students without overly burdening local taxpayers with increasing local property taxes. Explaining the State's preference for local control participant D mentioned that "there's this sense of stubborn localism here, New Hampshire feels like a collection of independent towns that just happen to share the same flag", which contributes to inequitable distribution of school funding. Looking closer at what barriers there are to reforming the State's education funding system participant E argued that "I don't see how the State can fix school funding without implementing more taxes, but I totally realize that the first governor to run on implementing income taxes will be tarred and feathered and run out of town on a rail". This hyperbolic statement demonstrates how the State's aversion to implementing taxes, along with their preference for local control, creates resistance to changing the State's school financing system. Expanding on this, participant E mentioned how "part of the barrier to providing an adequate education in New Hampshire is structural; living and dying on no taxes has its consequences", hinting at how ineffective reform to the State's school funding system has impacted school funding and student outcomes.

Impact on Student Outcomes

Over the past decades as New Hampshire courts have requested policy changes, the SWEPT system was implemented, and years of resistance to reform was experienced, students have continued to be educated throughout New Hampshire's public school system. With little changes to the State's tax system or increases in base adequacy funding, student experiences and outcomes faced consequences. When local taxpayers are unwilling or unable to adequately fund school districts, students in those districts receive less opportunities, and participant F explained how "funding impacts everything; student learning, class size, extra opportunities, and without funding extracurricular programs and field trip programs will be cut" (See Appendix C). When the State has trouble finding enough funding to provide an adequate education the resources and opportunities available to students dwindle. Continuing this line of thought, participant B, explained how inequities in funding lead to disparities in student outcomes between districts, explaining how "there is stuff you can do to bridge this gap, such as schools paying for their students to take the SAT. But when you don't provide those opportunities, then students miss these things and future opportunities". When school districts are unable to provide equal opportunities to students due to funding disparities, student outcomes suffer, and Participant C, a superintendent, emphasized the impact funding disparities can have on students' opportunities post high school graduation. The superintendent outlined how "I want it to be all kids that go through public education get to do whatever they want to do at the end of that senior year, but some school districts have more access and opportunity than others", demonstrating the impact the State's school funding system has had on student outcomes and access to opportunities. Interview participants outlined the connection between school funding and student outcomes,

and to explore this relationship further quantitative analysis on student outcome data will be conducted in the next chapter.

Conclusion

From the thematic analysis conducted of the six qualitative interviews, it is evident that inequities in school funding have persisted, and despite the implementation of the SWEPT, there have been barriers, such as local control and desires for reduced tax burdens, to policies that effectively address disparities in funding and access to student opportunities. Hearing perspectives from educators, superintendents, and school board members, who actually experience the impacts of New Hampshire's school funding policies reinforces evidence that the SWEPT and the State's school financing system have not effectively reduced funding disparities between districts that are often rooted in local property wealth. Instead, districts have continued to rely on local taxpayers perpetuating funding disparities and impacting access to student resources. While the failure of SWEPT in addressing funding inequities is evident, the impact these policy developments have had on New Hampshire students still needs further exploration. The impacts funding has on student outcomes has been lightly explored through qualitative interview findings, but to investigate this relationship in more depth, the next chapter will present quantitative findings on student outcomes.

Chapter IV

Quantitative Analysis

Building on the previous chapters' qualitative analysis and responding to the need for further analysis to better understand the quantitative impact New Hampshire's school funding system has had on student outcomes, this chapter uses data from the New Hampshire Department of Education to investigate the relationship between SWEPT funding and student outcomes. Investigating this relationship will help in understanding how effective the SWEPT has been in addressing funding and outcome disparities between districts, as well as explore how a funding system rooted in property wealth and local taxes impacts student outcomes. This analysis will test the hypotheses outlined in the first chapter by expanding on previous findings of the State's school funding system being inequitable, and investigate how significant the relationship between school funding and student outcomes is in order to understand if the SWEPT has effectively addressed disparities between districts. To evaluate whether the SWEPT funding is associated with differences in student outcomes across districts, this chapter will start by outlining the methodology used in data collection and analysis. After explaining the methodology behind data collection, the variables explored, and the models run, the results and findings from this analysis will also be presented. Presenting these findings will connect back to sentiments from interview participants in the third chapter, along with expanding upon previous conversation on the impact of school funding on student outcomes. Analyzing how the SWEPT has impacted student outcomes and investigating if New Hampshire's school funding system has reinforced inequities, connecting both my qualitative and quantitative findings, will respond to my hypotheses and point towards ways to better support students and their opportunities.

Methods

Performing quantitative analysis on student outcome data and the SWEPT will provide evidence about how New Hampshire's system of funding public education has influenced student outcomes. While the development of school financing policy in New Hampshire and the barriers to school funding reform have been previously explored, the quantitative impact this has had on students still needs to be investigated. To investigate this impact quantitatively I first collected district-level data from every district in New Hampshire that has a high school using multiple datasets from the New Hampshire Department of Education. Districts that operate as public-private academies, such as Pinkerton Academy or Coe-Brown Northwood Academy, were excluded from the dataset due to differences in operating structures and funding, making them not directly comparable with public school districts. I chose to analyze three years of data; 2011-2012, 2018-2019, and 2023-2024, to investigate if the SWEPT impacted student outcomes over time. In 2011 changes to the SWEPT policy were made and previous "donor districts" were now able to retain excess funding, coincidently 2011-2012 is also the earliest year in which digital data from the New Hampshire Department of Education is available, justifying the use of this year in my quantitative analysis. Additionally 2018-2019 and 2023-2024, are years of importance as the *Conval* and *Rand* cases were developing during these years, and they demonstrate data from school districts before and after the COVID-19 pandemic. The dataset from the 2023-2024 year was also the most recent full dataset available when I started this analysis during the fall of 2025. Data was collected for each district on the amount of SWEPT funding received and the number of enrolled students, along with each district's average per pupil funding as a reference column. To test the impact of funding on student outcomes, data was collected on graduation rates, dropout rates, and the percent of completers entering a four year

college or university. Along with this data on the percentage of students eligible for Free or Reduced Lunch (FRL) programs was used to account for socioeconomic differences between districts. The cleaned compiled datasets with reference to the original datasets from the New Hampshire Department of Education can be seen in Appendices E, F, and G.

To investigate impacts to student outcomes I chose to test the relationship between school funding, the independent variable, and student outcomes, the dependent variable. Using SWEPT per pupil as the variable representing school funding, allows me to account for differences in enrollment making districts more comparable. To find each district's SWEPT per pupil I used data from the New Hampshire Department of Education on the amount of SWEPT funding each district received, along with the districts total enrollment (See Appendices E, F, and G). By using SWEPT per pupil as the independent variable I am able to directly test the impact of New Hampshire's unique school funding system on student outcomes. To measure student outcomes I look towards data from the New Hampshire Department of Education on graduation rates, dropout rates and college enrollment rates. Using graduation, dropout, and college enrollment rates as the dependent variable to measure student outcomes provides insight into how funding has affected post high school graduation opportunities and outcomes. While these variables don't perfectly encapsulate student outcomes, I believe they provide a general overview and measure student outcomes better than variables like standardized test scores. In addition to these variables, I also included FRL eligibility in my analysis to account for socioeconomic differences and allow for better comparison between districts. Including FRL eligibility allows me to analyze if the SWEPT funding has an independent relationship to student outcomes when socioeconomic differences are accounted for, and understand if districts of similar socioeconomic status are impacted similarly by SWEPT funding.

After identifying the variables used in my analysis, and collecting data across three years, I conducted analysis using Rstudio. To visualize the relationship between SWEPT per pupil and student outcomes I first created scatter plots for each student outcome variable across all three years. After visualizing the relationship, ordinary least squares (ols) linear regression models were used to investigate the relationship between SWEPT per pupil and student outcomes. I also performed multiple regressions, controlling for socioeconomic differences using FRL eligibility. These regressions were run using pooled data across all three years, as well as analyzed year by year. Interaction models were also run to better understand the impact of SWEPT funding on student outcomes, and if that relationship changed over time. The specific codes and results from these models are outlined in Appendix H.

Performing this quantitative analysis will test the impact of the SWEPT on student outcomes in New Hampshire, attempting to better understand the effectiveness of New Hampshire's school funding system in addressing outcome inequities. However, this type of analysis does come with some limitations. Previously mentioned, student outcomes are nuanced and measuring it can be difficult. Student outcomes are often measured through college enrollment rates, standardized test scores, employment rates, and graduation rates among others. I chose to focus on a few of these variables, highlighting graduation rates, dropout rates, and rate of entrance into a four year college or university as I felt these variables better measured student outcomes compared to standardized test scores or others. Additionally, SWEPT per pupil isn't always used in analysis on student outcomes, due to the specificity of its funding, however by exploring this variable my research is able to more directly address the effectiveness of the specific SWEPT policy. Finally, this quantitative analysis is observational rather than causal, which means I cannot control for all external variables or prove causation. Instead I will look

into the correlation between the SWEPT per pupil and student outcome variables, as a way to test proposed hypotheses on whether the State's school funding system has effectively addressed inequities between districts, expanding upon previous policy analysis and thematic analysis of qualitative interviews.

Findings

Descriptive Patterns

After data collection (See Appendices E, F, and G), summary statistics, seen in the table below, were calculated to better understand the distribution of the SWEPT, FRL eligibility, and student outcome variables across districts.

Table 1: Summary Statistics of Variables

rounded to the nearest hundredth

(See Appendix H for full summary statistics and R code)

Year	**Mean** SWEPT per pupil	**Standard Deviation** SWEPT per pupil	**Mean** Grad Rate	**Standard Deviation** Grad Rate	**Mean** Dropout Rate	**Standard Deviation** Dropout Rate	**Mean** College Rate	**Standard Deviation** College Rate	**Mean** FRL Eligibility	**Standard Deviation** FRL Eligibility	**n**
2011-2012	$2,494.77	$2,090.49	88.21%	6.91%	2.65%	2.40%	47.15%	14.47%	29.32%	14.69%	70
2018-2019	$2,616.11	$2,188.25	89.98%	6.55%	1.79%	2.11%	47.81%	15.70%	28.86%	15.51%	70
2023-2024	$2,060.85	$1,630.64	90.95%	6.19%	2.09%	2.00%	47.27%	15.70%	26.23%	14.79%	70

To begin quantitative analysis, examining these summary statistics will provide background knowledge on the distribution and variation of both SWEPT funding and student outcomes, laying the foundation for following analysis on the relationship between these variables. Looking towards the standard deviations presented in Table 1 there is wide variation in SWEPT funding across districts, suggesting that funding may not be distributed equitably between districts. Moving towards outcomes the larger standard deviations, especially in the rate of enrollment to a four year college or university suggests variation in access to resources and its impact on students. Additionally FRL eligibility displays variance too, indicating socioeconomic differences between districts that may also affect student outcomes. Together these statistics show variation in both funding and student outcomes, hinting at disparities between districts. To

visualize these variations and better understand the relationship between SWEPT funding and student outcomes, the scatterplots below were utilized.

Figure 2: Graduation Rates vs. SWEPT per Pupil (2011-2012, 2018-2019, 2023-2024)

*Each point represents a New Hampshire School District

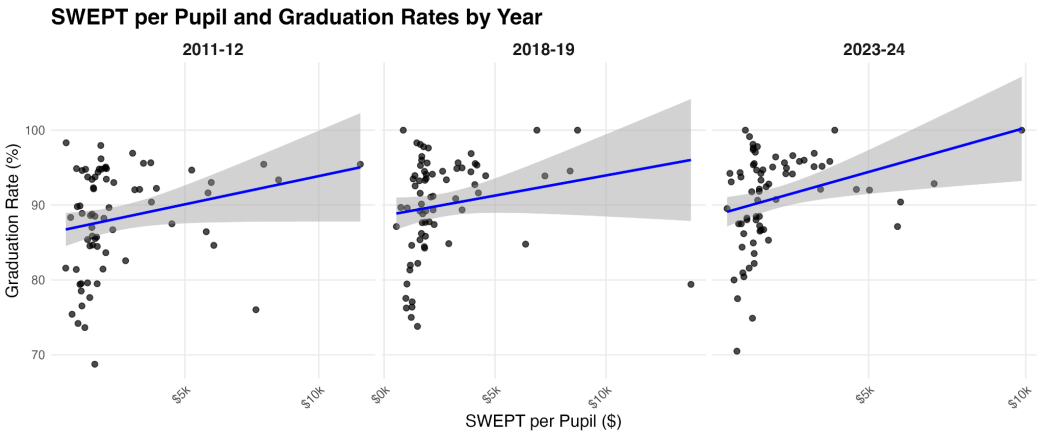


Figure 3: Dropout Rates vs. SWEPT per Pupil (2011-2012, 2018-2019, 2023-2024)

*Each point represents a New Hampshire School District

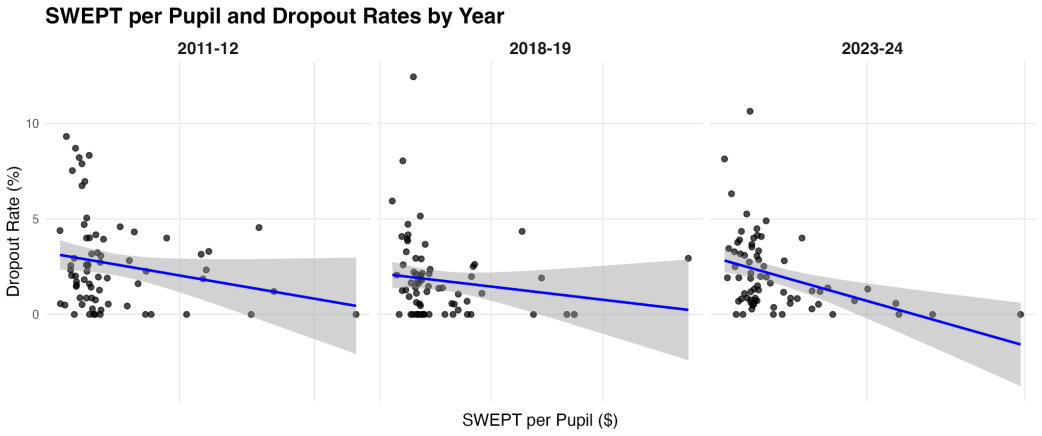
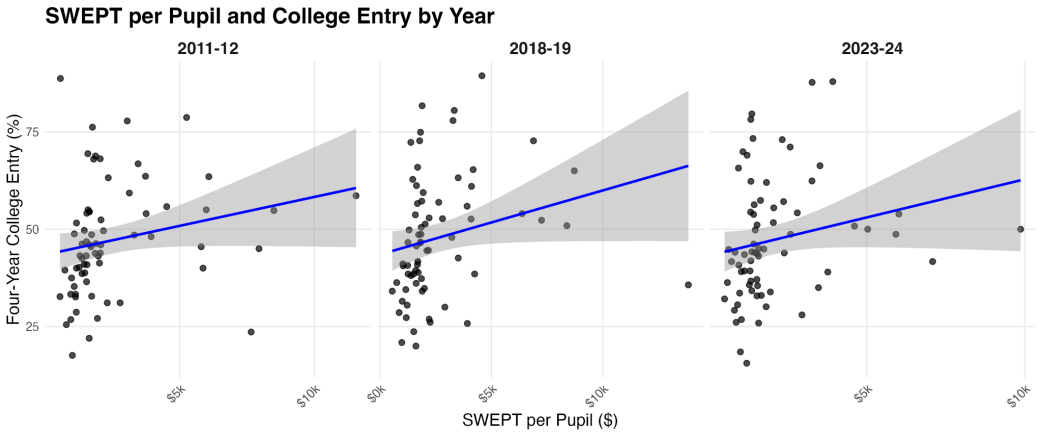


Figure 4: College Entry vs. SWEPT per Pupil (2011-2012, 2018-2019, 2023-2024)

*Each point represents a New Hampshire School District

(See Appendix H for R code for all three figures)



Taken together these figures display an unclear relationship between SWEPT funding and student outcomes with a great deal of variance between districts. Graduation rates displayed a slight upwards trend, dropout rates displayed a slightly negative trend, and college entry rates showed a slight upwards trend, however these relationships were relatively weak and not consistent over time. While a visible trend is more present when dropout rates are used as the student outcome variable, especially in 2023-2024, collectively the scatterplots demonstrate a weak relationship between SWEPT funding and student outcomes with data points being widely dispersed. These plots provide a useful visual representation of the potential relationships between SWEPT funding and student outcomes, hinting at disparities between districts. To further investigate the strength and significance of these relationships additional models were run.

Simple Regressions

To start examining the significance of the relationship between SWEPT funding and student outcome variables, simple regression models were run first (See Appendix H). Pooled regression models, using the collected data across all three years investigated, revealed a statistically significant relationship between SWEPT funding per pupil and all three student outcome variables. SWEPT funding per pupil was positively associated with both college entry and graduation rates, and negatively associated with dropout rates. Despite this statistical significance, however, the explanatory power of these models is fairly weak, with low R-squared outputs between 0.04 and 0.05. These results suggest that while SWEPT funding may be associated with student outcomes, it explains only around 4% of the variation in student outcomes across districts. To examine this further, separate year models were employed.

Shifting to a year-by-year analysis, separate year simple regression models were initially run (See Appendix H), to explore if differing years revealed similar or contrasting findings to the pooled models. Separate year models revealed more variation in the significance of SWEPT funding per pupil and student outcomes, with some models such as the dropout and graduation rates in 2023-2024 revealing statistically significant models, while others were not statistically significant. The R-squared values remained low across all variables and years, reinforcing the findings from the pooled models, and suggesting that SWEPT funding alone hasn't consistently explained variation in student outcomes over time. The variation in results, especially in the 2023-2024 year, could be due to other external factors such as the COVID-19 Pandemic. Together these findings suggest that the SWEPT alone does not explain student outcomes; the results indicate that it has neither clearly reinforced nor reduced disparities in student outcomes. To better understand this relationship and further isolate the relationship between SWEPT

funding and student outcome variables, additional models accounting for socioeconomic differences between school districts using FRL eligibility were utilized.

Controlling for Free & Reduced Lunch

To isolate the relationship between SWEPT funding and student outcomes, and better understand their association, multiple regression models were employed controlling for FRL eligibility (See Appendix H). FRL eligibility can be used to indicate a district's socioeconomic composition, and controlling for it allows for comparison between districts of similar socioeconomic composition which will outline further analysis of whether SWEPT funding has an independent relationship with student outcomes. Through previous policy analysis and interview findings it's become clear that school districts in New Hampshire vary greatly socioeconomically, a variable that could influence school funding and student outcomes greatly. After accounting for FRL eligibility these models will help isolate the independent relationship between SWEPT funding and student outcomes, beyond differences in socioeconomic composition.

The pooled multiple regression models demonstrated significant changes in explanatory power, R-squared, after accounting for FRL eligibility (See Table 2).

Table 2: Pooled Multiple Regression Table, SWEPT per Pupil & Student Outcomes with FRL Control

Rounded to the nearest thousandth

+ p <0.1, * p <0.05, ** p <0.01, *** p <0.001

(See Appendix H for full pooled multiple regression table and R code)

	Graduation Rate	**Dropout Rate**	**College Entry Rate**
(Intercept)	95.427*** (0.932)	0.641+ (0.327)	65.242*** (1.778)
SWEPT per Pupil	0.001** (0.000)	-0.000** (0.000)	0.001** (0.000)
FRL Eligibility	-0.250*** (0.025)	0.071*** (0.009)	-0.734*** (0.047)
Num. Obs.	209	209	209
R2	0.363	0.284	0.561
R2 Adj.	0.357	0.277	0.557

Looking towards the R-squared values, the values have risen significantly from the simple models, going from 0.04 - 0.05 to 0.28 - 0.56, depending on the outcome variable. FRL eligibility is consistently statistically significant throughout all models, and while SWEPT funding per pupil remains significant in this pooled model, its independent contribution to student outcomes is still rather modest. The findings from the pooled multiple regression models suggest that FRL eligibility or differences in socioeconomic composition influence student outcomes more than SWEPT funding alone. This again suggests that SWEPT funding has not clearly reduced disparities in student outcomes, which is further explored through year-by-year models presented below.

To better understand the relationship between SWEPT funding per pupil and student outcome variables while controlling for FRL eligibility, year-by-year multiple regression models were examined (See Table 3).

Table 3: Year-by-Year Multiple Regression Table, SWEPT per Pupil & Student Outcomes with FRL Control

Rounded to the nearest thousandth or ten-thousandth

+ p <0.1, * p <0.05, ** p <0.01, *** p <0.001

(See Appendix H for full year-by-year multiple regression table and R code)

	Grad Rate 2011-12	**Grad Rate 2018-19**	**Grad Rate 2023-24**	**Dropout Rate 2011-12**	**Dropout Rate 2018-19**	**Dropout Rate 2023-24**	**College Entry 2011-12**	**College Entry 2018-19**	**College Entry 2023-24**
(Intercept)	93.878*** (1.737)	96.310*** (1.644)	95.123*** (1.492)	1.109+ (0.650)	-0.136 (0.557)	1.061* (0.488)	64.038*** (3.038)	67.718*** (3.056)	65.021*** (3.380)
SWEPT per Pupil	0.0007* (0.0003)	0.0003 (0.0003)	0.001** (0.0004)	-0.0002+ (0.0001)	-0.0001 (0.0001)	-0.0004** (0.0001	0.001* (0.0006)	0.0009 (0.0005)	0.001 (0.0008)
FRL Eligibility	-0.255*** (0.046)	-0.245*** (0.042)	-0.235*** (0.040)	0.072*** (0.017)	0.072*** (0.014)	0.069*** (0.013)	-0.695*** (0.081)	-0.768*** (0.077)	-0.758*** (0.091)
Num. Obs.	70	70	69	70	70	69	70	70	69
R2	0.346	0.363	0.415	0.240	0.298	0.389	0.544	0.617	0.533
R2 Adj.	0.326	0.344	0.397	0.218	0.277	0.371	0.530	0.606	0.519

Analyzing the year-by-year models reveals that FRL eligibility remains statistically significant throughout all outcome variables and years, while the statistical significance of SWEPT funding

per pupil was less consistent. In some of the models SWEPT funding was no longer statistically significant once FRL eligibility had been controlled for. Similar to the pooled multiple regression model, R-squared values remained notably higher than in the simple regression models. Additionally, one observation from the 2023-2024 dataset was excluded from analysis due to missing data that could not be resolved. Given the large sample size, this exclusion should not meaningfully impact findings. When reviewed together, controlling for FRL eligibility indicates that SWEPT funding per pupil does not account for substantial variance in student outcomes between districts, although SWEPT funding may be significantly associated with some student outcomes. FRL eligibility, highlighting a district's socioeconomic composition, accounts for a larger portion of the differences in student outcomes, highlighting that the SWEPT has not effectively addressed disparities between school districts and inequities in student outcomes. These findings are consistent with the hypothesis that the SWEPT has not effectively addressed disparities between school districts. While there is not enough evidence to say the SWEPT has reinforced inequities, it's clear that inequities in outcomes have still persisted, highlighting the need for additional analysis to understand and investigate the effectiveness of the SWEPT in addressing inequities over time.

Changes over Time

To investigate if the relationship between SWEPT funding per pupil and student outcome variables changed over time, pooled regression models with interaction terms between SWEPT per pupil and year were run (See Appendix H). Across all outcome variables; graduation rate, dropout rate, and college entry rate, interaction terms between the SWEPT per pupil and year were not statistically significant. These findings suggest that the effect of SWEPT funding per

pupil on student outcomes does not meaningfully change across the three years examined. While the initial effects of SWEPT funding per pupil and FRL eligibility are consistent with the previous models, the lack of significant interaction suggests that the relationship between SWEPT and student outcomes has stayed relatively stable over time. This reinforces earlier findings, and indicates that SWEPT has not meaningfully addressed disparities in student outcomes across the years investigated.

Interpretation of Combined Findings

Across the models, SWEPT funding per pupil demonstrates a statistically significant, yet limited, relationship with student outcome variables. The simple regression models revealed a low explanatory power which suggests that there are more variables than the SWEPT alone that account for variation in student outcomes between districts. This variation could be due to differences in staffing or educational resources, the impacts of the COVID-19 pandemic, or differences in socioeconomic composition between districts. Since socioeconomic composition can be measured through FRL eligibility, controlling for socioeconomic composition using FRL eligibility revealed that student outcomes were more strongly associated with socioeconomic composition than SWEPT funding. Finally, interaction models highlighted the relationship between SWEPT funding per pupil and student outcome variables did not meaningfully change over time. Collectively these findings suggest that while SWEPT funding per pupil may have some association with student outcomes, it has not meaningfully reduced disparities between school districts.

Conclusion

In conclusion, this quantitative analysis reinforces the findings from previous chapters, demonstrating the persistence of disparities in student outcomes across New Hampshire school districts. Quantitatively, these disparities are more strongly associated with socioeconomic composition than SWEPT funding. This combined with qualitative evidence on how the SWEPT was supposed to address disparities but instead inequitable funding between districts and property wealth disparities persisted, demonstrates that the SWEPT as a policy response to address funding inequities has not been effective in meaningfully reducing funding and student outcome disparities. Overall these quantitative findings provide a foundation for understanding the limits and impacts of New Hampshire's current school funding system, which will be explored in further detail in the final chapter's discussion of the broader policy implications and recommendations to better support students.

Chapter V

Conclusion

Collectively, policy analysis on New Hampshire's fight for fair school funding, qualitative interviews with New Hampshire public education actors, and quantitative analysis of school funding and student outcomes revealed that the State's school funding system has continued to produce funding and outcome disparities, despite court orders for reform. Focusing on the State's SWEPT, which was implemented after the *Claremont* cases in an attempt to reform the school funding system, allows for an in-depth analysis of the effectiveness of New Hampshire's school funding system in addressing inequities. After reviewing previous literature and theories, proposing hypotheses, and outlining the research design used, chapter two outlined the development of the SWEPT policy and examined the decades-long fight for fair school funding in the State. Chapter three moved beyond a background analysis of New Hampshire's school funding system, presenting evidence from interviews about how the policies reviewed in the second chapter are experienced. After reviewing the development of education policy in New Hampshire, the mechanisms behind this policy, and the impact on public education actors, chapter four uses quantitative data to explore the SWEPT's relationship with student outcomes over time, to better understand if the SWEPT has reduced educational disparities. This chapter synthesizes the findings from the previous chapters and evaluates the effectiveness of the SWEPT in addressing disparities in school funding and student outcomes.

Discussion of Findings

Taken together, the findings from this research suggest that the SWEPT system has not significantly reduced educational disparities between districts. The implementation of the SWEPT in response to the *Claremont* cases, reviewed in chapter two, was meant to equalize school funding and meet the adequacy requirements that had been outlined in *Claremont,* and later clarified by NH RSA Section 193-E:2 Criteria for an Adequate Education which overviewed the requirements for a constitutionally adequate education. But instead, this tax and funding system was still closely connected to local property wealth continuing to perpetuate inequities between districts. Since the SWEPT was so closely tied to local wealth and the State's base adequacy funding remained low, further litigation occurred highlighting the State's resistance to effective education funding reforms and prioritization of local control. Additionally, qualitative interviews identified local control as a barrier to effective policy change, highlighted the connection between funding and student outcomes, and demonstrated how disparities are experienced in public schools. Initially quantitative regression analysis showed a weaker relationship between SWEPT funding and student outcomes. Once FRL eligibility was accounted for, it became evident that FRL eligibility was more strongly associated with student outcomes than SWEPT alone, and there were no significant changes over time. Combined, the findings from this research suggest that SWEPT funding has a slight association with student outcomes but has not meaningfully reduced disparities between districts which seem to be driven more by socioeconomic differences.

These findings support this thesis' central hypothesis. Evidence from the policy analysis in the second chapter and the findings from qualitative interviews demonstrate how New Hampshire's current school funding system, using the SWEPT, inequitably distributes funding

and resources, making it more difficult for districts with lower property wealth to provide and fund an adequate education for their students. Results from the quantitative analysis supported the hypothesis that the SWEPT has failed to reduce funding and outcome disparities between districts. As the SWEPT is centered around property wealth, instead of addressing disparities between districts, student outcomes are still being heavily influenced by a district's socioeconomic composition producing disparities. The SWEPT was meant to address inequities between districts, but findings suggest that it has not been effective in reducing disparities in either funding or student outcomes.

The findings clearly demonstrate that school funding in New Hampshire is still unequal and has resulted in unequal access to opportunities and resources, along with disparities in student outcomes. The State's preference for local control, highlighted in previous analysis and through the SWEPT system, has allowed disparities, often rooted in property wealth or socioeconomic composition, between districts to persist. This preference for local control can also be seen through the State's minimal tax burden which has resulted in low State revenue, highlighting another barrier to effectively reforming the State's school funding system. Even though the State has attempted to provide adequate education, the State has failed to provide students with equitable access to public education. Overall these findings suggest that a school funding system rooted in property wealth is unlikely to reduce disparities in student outcomes, even when reforms like the SWEPT are implemented, highlighting the need for more substantial state involvement in providing equitable education for all students. This discussion points towards important limitations and broader questions on what effective reform would require.

Limitations and Areas for Future Research

This research has several limitations that influence how the findings should be interpreted. First, the regressions from the quantitative analysis were part of an observational study, rather than a causal one, so while I cannot definitively say that the SWEPT caused any differences in outcomes, I can explore the association between them. Controlling for FRL eligibility also comes with a few limitations, as it is not the perfect indicator of socioeconomic composition and may not reflect all dimensions of socioeconomic status. However, FRL eligibility data is highly accessible and will still capture broad differences between districts. Looking at other variables examined, the student outcome variables used, graduation rate, dropout rate, and college enrollment rate, do not capture the full picture as test scores were not examined, long term outcomes aren't represented, and qualitative student outcomes can't be explored. The mixed methods approach used in this research attempts to account for some of these limitations by capturing qualitative experiences alongside the quantitative analysis. However, even then many variables could impact student outcomes, and it would be impossible to isolate them all. Additionally, one district, Plymouth, in 2023-2024, was missing an observation and therefore excluded from data analysis, while this is unlikely to change the overall findings, it's still an important limitation to mention. Alongside the quantitative limitations, a few additional limitations arose from the case study and qualitative components of my research.

To begin, the qualitative interviews performed had a small sample size, with only six interview participants and four different school districts represented. Additionally, the use of snowball sampling, which demonstrated the complex web behind public education in New Hampshire, could also signal potential bias. To balance this and mitigate potential bias, I used

consistent interview structures across all participants and focused on explanatory evidence rather than confirmatory to limit any confirmation bias that may have occurred and add depth to the findings. Additionally, the use of a single case study can limit the generalizability of findings, but still provides valuable information for understanding similar cases. Finally, this research simply cannot cover all the developments to public education in New Hampshire. While developments to school choice policies, universal voucher systems, and privatization certainly influence public school funding and student outcomes, exploring them in-depth was beyond the scope of this study. Acknowledging these limitations is important, however, the use of a mixed methods approach and the consistency of findings across policy analysis, qualitative interviews, and quantitative data analysis strengthen the results of this research.

While this research investigated New Hampshire's school funding system through the lens of the SWEPT, there are numerous topics beyond the scope of this study that deserve future attention and research. The presented findings point towards the relationship between school funding and student outcomes, however, other factors such as school choice policies, universal voucher systems, and broader privatization likely influence school funding and student outcomes as well. Future research should consider the impact of broader privatization in education and the influence of policies, such as universal voucher systems, on school funding and student outcomes. Additionally, findings on local control, anti-tax attitudes, and resistance to reform in this thesis reveal possible causal mechanisms behind the effectiveness of the SWEPT reform. These mechanisms all point towards areas for further research to understand how political ideology can shape school funding systems and reform efforts. Finally, the quantitative analysis in this study covered only three years. Future research could consider testing more years of data or different variables to further test the long-term impacts of the State's school funding system.

Investigating these areas and fields would help to better understand the effectiveness of school funding policies, the impact of funding, and the numerous factors that may influence educational equity. Even with these limitations and suggestions for further research, the findings point to numerous policy implications.

Policy Implications and Recommendations

Implications for New Hampshire

New Hampshire's SWEPT was implemented after the *Claremont* decisions highlighted the need for the State to provide an adequate education to all students and fund it equitably. However, over two decades later it is clear that the SWEPT did not significantly affect funding or outcome disparities between districts, and more recent cases, *Conval* and *Rand,* have challenged the constitutionality of the SWEPT and highlighted the failure of the State in providing adequate school funding. This low base adequacy, an emphasis on local control, and the connection between property wealth and SWEPT funding, presented in chapter two, demonstrate the inequities that still persist in New Hampshire school districts. Interview participants in chapter three expanded on this by highlighting how the reliance on local taxpayers to fund schools has caused some districts to struggle to fund educational opportunities, emphasizing the tensions between local taxpayer burden and adequately funding schools. Quantitatively, chapter four demonstrated disparities persisting over time, with SWEPT funding not reducing disparities, and outcome disparities being more strongly associated with FRL eligibility and socioeconomic composition instead. From this evidence it's clear that the SWEPT was implemented into an already unequal system, failing to reduce the disparities it was implemented to address.

These findings suggest that the SWEPT has not effectively reduced disparities in New Hampshire's public education system, due to the system's reliance on a property wealth based system. This suggests that student outcomes are strongly tied to the wealth of their school district, with the SWEPT operating within, and at times reinforcing this system, and reliance on local property wealth. For students this results in unequal access to extracurricular programs, college preparatory resources, and other school programs. For school districts this system and these policies make it difficult to raise enough revenue and places pressure on local taxpayers. To correct this, more State involvement will be needed. Currently, New Hampshire's low tax burden and limited State revenue place the funding burden for public school primarily on local districts, highlighting the consequences of prioritizing local control. As long as the school funding system continues to rely on property wealth, disparities in funding, school resources, and student outcomes will persist.

Broader Implications

While this research focuses on the New Hampshire case study, the findings reflect challenges to public school funding systems that are present across much of the United States. While New Hampshire's SWEPT is unique, the mechanisms that fund it, property taxes and wealth, are not. Many other states also use school funding systems that rely heavily on local property taxes which produces inequities in funding and outcomes between districts. Studying the New Hampshire case demonstrates that school funding systems that rely largely on property wealth, even if controlled by State policies like a SWEPT, are unlikely to effectively reduce disparities in education funding and student outcomes. Without more substantial state intervention and support, disparities between districts are likely to persist. Increased state

funding and responsibility are needed to effectively support school districts and reduce disparities in funding and outcomes that we witness today. To reduce educational inequities and disparities in student outcomes states must move past limited reforms and find ways to effectively address the structural reliance on property wealth in funding public education. These broader implications demonstrate the need for a more concrete policy response.

Recommendations

To move beyond local property wealth based funding systems and effectively address the persistent disparities in funding and student outcomes, policy changes and reforms will be necessary. The evidence presented suggests that the SWEPT has not meaningfully addressed disparities between districts and during this time student outcome disparities have continued to persist, pointing to the need for structural changes to New Hampshire's school funding system. Currently, the base adequacy funding from the State of New Hampshire is too low, contradicting the State's constitutional obligation to provide an adequate education. To address this, increased state funding to public schools is needed, however, the State's low revenue and tax burden make this difficult. Interview participants mentioned that increased state responsibility would be needed, citing increasing the Business Enterprise Tax or reinstating the Interests and Dividends Tax. Some interview participants also suggested broader reforms, including implementing a sales or income tax. These reforms would align with expectations from the *Claremont, Rand,* and *Conval* cases that the State needs to take more responsibility for funding an adequate education, rather than shifting that burden to local property taxpayers, but could face implementation barriers due to the State's preference for a low State tax burden. Increasing State funding would

both reduce the burden on local taxpayers and create more equal access to educational opportunities.

Another policy recommendation interview participants mentioned was increasing funding for high-need districts to account for differences in socioeconomic composition between districts, along with increasing special education funding. A school funding formula based around distributing greater resources to districts in greater need, as recommended by The Commission to Study School Funding, could more effectively distribute school resources and funding, highlighting an alternative to the current SWEPT funding system (The Commission to Study School Funding 2020). Increasing special education adequacy funding, another discussion brought up in the *Conval* decision, is an additional area for reform in New Hampshire that could more effectively direct funding to school districts (*Contoocook Valley School District v. State of New Hampshire*, 2025). Finally, without reducing reliance on property wealth based systems and increasing state responsibility, reforms like the SWEPT are unlikely to substantially reduce disparities in funding or student outcomes.

Conclusion

In conclusion, this research finds that New Hampshire's SWEPT system have not significantly reduced educational inequities in school funding or student outcomes.The SWEPT continues to be tied to property wealth, essentially acting as a local property tax, and producing disparities in student resources, opportunities, and outcomes that districts experience. Quantitatively, the SWEPT has a weak relationship with student outcomes, which are more strongly associated with socioeconomic factors revealing persistent disparities in student outcomes. The persistence of disparities reveals how the State's prioritization of local control and

sustained reliance on local property wealth continues to structurally shape the distribution of resources between school districts. Ultimately this research demonstrates that where a student lives continues to impact their access to educational opportunities despite policy changes attempting to mitigate that. To address these disparities structural reform and increased state responsibility are needed to reduce the reliance on local wealth and taxpayers, and ensure more equitable access to public education for all students.

Appendices

Appendix A

The following information outlines interview participant bios, excluding any identifying information, and assigns each participant an identifying letter. Following the bios is an explanation of the types of school districts represented by interview participants, continuing to exclude any identifying information. Finally, there is an outline of the data security and privacy procedure used when handling interview participants' identity, transcripts, and recordings.

Participant Bios:

A. **Participant A:**
    a. Bio: Administrative Role interacting with all New Hampshire SAU offices and School Boards
B. **Participant B:**
    a. Bio: School Board Member representing small rural town in a multi-town, rural, New Hampshire school district
C. **Participant C:**
    a. Bio: Superintendent of a multi-town, small, rural New Hampshire school district
D. **Participant D:**
    a. Bio: High School Educator in an urban, property-poor New Hampshire school district
E. **Participant E:**

   a. Bio: High School Educator in a multi-town, small, rural New Hampshire school district

F. **Participant F:**

   a. Bio: Superintendent in an urban, property-rich New Hampshire school district

District Representation:

1. Total Districts Represented: 4 (2 rural, 2 urban)
   a. 2x districts involved in *Conval* case, 2x districts not involved in *Conval* case
2. 1x administrative role working with all districts
3. 1x school board member, 1x superintendent, 1x high school educator from rural school districts
4. 1x high school educator from urban school district
5. 1x superintendent from higher income urban school district

Data Security & Privacy Procedures:

The six participants recruited were all sent informed consent forms before scheduling a time over Zoom for a 30-45 minute interview. Interviews occurred over Zoom due to location differences and convenience, and were recorded after receiving participant consent. After receiving informed consent from participants, emphasizing the participant's right to terminate the interview or withdraw consent at any point, and confirming consent verbally before each interview, interviews were recorded and then transcribed. Transcriptions, however, contained large amounts of identifying information. To protect participants anonymity Zoom recordings were deleted after transcription and transcriptions and informed consent forms were saved in

encrypted files. As the transcriptions and informed consent forms contained identifying information, coded segments were taken from the transcripts to analyze common themes between interviewees and present those findings in a way that preserved participant anonymity. Transcripts and their encryption codes will be permanently deleted one year after completion of the project to continue protecting participants anonymity.

Appendix B

Below are the questions asked to all interview participants.

Interview Questions:

1. Can you briefly describe your involvement in the New Hampshire public school system?
2. What can you tell me about the Contoocook Valley School District, et al. v. The State of New Hampshire, et al and Steven Rand, et al. v. The State of New Hampshire, and how they relate to public education funding in New Hampshire?
3. Do you believe that the state of New Hampshire is providing an adequate education for all students in the state? Why or Why not?
4. How do you think the current base per pupil funding rate affects the ability of schools to provide an adequate education? (Currently the state provides $4,265.64 per pupil)
5. How do you anticipate the recent Conval and Rand decisions will influence public education funding in New Hampshire? What action, if any, do you think the state will take?
    a. What actions do you think should be taken to abide by the rulings and to improve equitable funding across the state?
6. How do you think access to education resources and opportunities impacts students' experiences and post graduation opportunities?
7. Is there anything else you'd like to share

Appendix C

The common themes and corresponding codes used when reviewing qualitative interviews are displayed below. After clarifying the coded themes, each participant's coded segments are outlined below, labeled with their corresponding codes and omitting any identifying information.

Coded Themes

A. Local control
    a. Consequences = 0a
    b. Benefits = 0b
B. Policy Action/Change
    a. Legislative Inaction = 1a
    b. Legislative Action = 1b
C. Base Adequacy Funding
    a. Adequate & Constitutional = 2a
    b. Inadequate & Unconstitutional = 2b
D. SWEPT Funding
    a. Adequate & Constitutional = 3a
    b. Inadequate & Unconstitutional = 3b
E. Overall Funding
    a. Equitable = 4a
    b. Inequitable = 4b

F. Student Opportunities & Outcomes
    a. Equitable = 5a
    b. Inequitable = 5b
G. Judicial Decisions
    a. Effective = 6a
    b. Ineffective = 6b
H. Link between school funding and student outcomes = 7
I. Influence of charter schools, private schools, and voucher programs
    a. Positive = 8a
    b. Negative = 8b
J. Proposed Policy Solutions = 9

Coded Segments by Participant

Participant A:

Coded Segments:

- "Funding of NH Schools is one issue, the unequal tax system is another" (3b, 4b)
- "Public Education doesn't seem to be valued in NH" (8b)
- "The Legislature should follow *Conval* and raise base adequacy to $7,000, but likely nothing will happen on the adequacy side" (1a, 2b, 6b)
- "Special Education Funding has been getting more bipartisan traction and support" (1b)

- "The burden on tax payers seems to be where public frustration comes from" (0a, 3b)
- "State of NH has defined an adequate education, outlined the standard for an adequate education, and met accountability measures, however they have not met the last requirement, adequate funding" (2b)
- "If you live in a community with lakes, the ocean, or a ski slope you'll get a good education but in other districts stuff gets cut" (5b)

Participant B:

Coded Segments:

- "The State of NH has not provided an adequate education for all students, the people of the state have provided an adequate education to student but through local taxes resulting in unequal funding" (2b, 4b)
- When describing the potential impacts of the *Conval* decision - "And what did the state get? They get to ignore it. So you know, they get to keep doing what they're doing" (1a, 2b, 6b)
- "*Rand* will possibly have bigger implications in terms of how we actually fix funding in NH" (9)
- While discussing the current and past state of public education and its funding in NH - "it's been 35 years, what the hell is going on with the state" (1a)
- Discussed revenue in NH decreasing with Republicans slashing the business profit and business enterprise tax as well as the interests and

dividends tax, stating - “where do we find funding and revenue for public schools?” (0a, 4b)

- Mentioned “too many SAUs”, saying part of the reason there is too many school districts “comes from the state's desire for local control” (0a)
- “Its the age old question in New Hampshire of where do you get the money? - in responding to their own question - “it seems local control stands in the way of state revenues” (0a)
- “Federal funding is needed to support disadvantaged schools. There are opportunities out there but schools don’t always access them for their students” (5b)
- When discussing education resources and access to post-grad opportunities - “There is stuff you can do to bridge this gap, such as schools paying for their students to take the SAT. But when you don’t provide those opportunities, then students miss these things and future opportunities” (5b, 7, 9)
- Listed worries about “the libertarian and free state influence, and how that snuck into the state without much notice” (0a)
- “I’m worried about the voucher system, and accountability, as it seems there is none” (8b)
- “They changed the homeschooling laws, and now if you tell the district you’re homeschooling at five, the district never has to check in again” (0a, 8b)

- "The state needs to do better with special education funding, as well as transportation, especially in rural areas" (9)

Participant C:

Coded Segments:

- When asked if they believed the state of NH was providing an adequate education for all students, they responded - "Funding wise, no. Without a raise, districts will continue to struggle" (2b, 4b)
- "The $4,000 doesn't make much of a dent, so the taxpayers of the communities really make up the cost because districts ultimately need about $20,000 per pupil to fund and run school buildings" (0a, 2b)
- "Its hard to balance funding the school without overly burdening the taxpayers and community" (0a, 4b)
- After being asked if they thought the state would act on the *Conval* decision, they said - "That is the ultimate question. After Claremont, there was little impact and here we are again" (1a, 6b)
- "Reform needs to cross party lines and the state needs to look at how it can do better to support public education, because it is not a political issue" (9)
- "I want it to be all kids that go through public education get to do whatever they want to do at the end of that senior year, but some school districts have more access and opportunity than others" (5b)

Participant D:

Coded Segments:

- “I’m not confident the legislature will do what it needs to do” (1a)
- “Without proper funding it would be impossible to provide an adequate education. So much of what you [educators] need to do to make the experience what you want has to happen outside of your contract hours. There just aren’t that many hours in the day” (5b, 7)
- “I’m worried about the impact of school voucher programs and that it takes money away from public school districts” (8b)
- “The state should increase the per-pupil funding to $10,000 and some bills have been filed” (1b, 2b, 9)
- “There is no accountability in the state's tax system, and property taxes have just gotten worse” (3b)
- “This system of funding is not fair for anyone” (4b)
- “There’s this sense of stubborn localism here, New Hampshire feels like a collection of independent towns that just happen to share the same flag” (0a)
- “Reinstating the interests and dividends tax, eliminating the school voucher system, and funneling more funding towards special education is where we begin” (9)

Participant E:

Coded Segments:

- “It seems like the courts, even through multiple rounds, haven’t nailed down a legislative solution” (1a, 6b)

- "There's a large tax burden on towns to come up with the money for schools and it's not getting cheaper to provide education" (0a, 3b)
- "Part of the barrier to providing an adequate education in New Hampshire is structural; living and dying on no taxes has its consequences" (0a)
- "I don't see how the state can fix school funding without implementing more taxes, but I totally realize that the first governor to run on implementing income taxes will be tarred and feathered and run out of town on a rail" (0a)
- "I can't see how the school voucher programs are an equitable situation" (8b)
- "People think voucher systems will make all schools better but really public schools will have more to do and fewer to do it with" (4b, 8b)
- "An income tax or sales tax is probably needed" (0a, 9)

Participant F:

Coded Segments:

- "*Conval* pretty much said $4,000 doesn't go very far" (2b)
- "Funding impacts everything; student learning, class size, extra opportunities, and without funding extracurricular programs and field trip programs will be cut" (7)
- "The state needs to step in with special education funding" (9)
- "Asking for a raise in base adequacy aid from the state is not unreasonable" (2b, 6a)

- “The free state movement changed people's attitudes surrounding public education and what the state should do” (0a)
- “People might not understand education funding but they sure do understand property taxes” (0a, 3b)
- “We need some civics here” (9)
- “To find revenue for public education the state will need to bring back the interests and dividends tax” (0a, 9)

Appendix D

The following displays the pooled preliminary findings from the thematic analysis of the six qualitative interviews.

Themes	Participant A	Particpant B	Participant C	Participant D	Participant E	Participant F	Total Across All Participants
0a: Local Control - Consequences	1	5	2	1	4	3	16
0b: Local Control - Benefits	0	0	0	0	0	0	0
1a: Policy Action/Change - Legislative Inaction	1	2	1	1	1	0	6
1b: Policy Action/Change - Legislative Action	1	0	0	1	0	0	2
2a: Base Adequacy Funding - Adequate & Constitutional	0	0	0	0	0	0	0
2b: Base Adequacy Funding - Inadequate & Unconstitutional	2	1	2	1	0	2	8
3a: SWEPT Funding - Adequate & Constitutional	0	0	0	0	0	0	0
3b: SWEPT Funding - Inadequate & Unconstitutional	1	0	0	1	1	1	4
4a: Overall Funding + Distribution: Equitable	0	0	0	0	0	0	0
4b: Overall Funding + Distribution: Inequitable	1	2	2	1	1	0	7
5a: Statewide Student Outcomes + Oppurtunities: Equitable	0	0	0	0	0	0	0
5b: Statewide Student Outcomes + Oppurtunities: Inequitable	1	2	1	1	0	0	5
6a: Judicial Decisions: Effective	0	0	0	0	0	1	1
6b: Judicial Decisions: Ineffective	1	1	1	0	1	0	4
7: Link between school funding and student outcomes	0	7	0	1	0	1	9
8a: Influence of charter schools, private schools, & voucher systems) - positive	0	0	0	0	0	0	0
8b: Influence of charter schools, private schools, & voucher systems) - Negative	1	2	0	1	2	0	6
9: Proposed Policy Solutions	0	3	1	2	1	3	10

Appendix E

The following displays the dataset for the year 2011-2012, that was used in quantitative analysis. The dataset was compiled using multiple datasets from the New Hampshire Department of Education.

2011-2012 Dataset:

district	swept_money	enrollment	swept_pp	avg_pp_funding	grad_rate	dropout_rate	college_rate	frl
Contoocook Valley SAU Office SAU# 1	$5,166,621.00	2,497	$2,069.13	$15,750.22	93.46%	3.08%	46.00%	28.31%
Inter-Lakes Cooperative SAU Office SAU# 2	$6,920,424.00	1,138	$6,081.22	$17,156.76	84.62%	3.30%	63.50%	31.74%
Berlin SAU Office SAU# 3	$713,900.00	1,292	$552.55	$13,660.66	81.58%	4.39%	32.70%	49.54%
Newfound Area SAU Office SAU# 4	$8,794,820.00	1,149	$7,654.33	$16,794.10	76.03%	0.00%	23.60%	38.47%
Oyster River SAU Office SAU# 5	$3,595,652.00	1,994	$1,803.24	$16,501.50	94.81%	0.00%	68.00%	7.22%
Claremont SAU Office SAU# 6	$2,171,027.00	1,923	$1,128.98	$15,110.60	79.50%	8.70%	33.30%	47.67%
Colebrook SAU Office SAU# 7	$1,473,093.00	395	$3,729.35	$14,732.09	95.65%	0.00%	63.60%	42.59%
Concord SAU Office	$8,360,334.00	4,842	$1,726.63	$12,774.90	79.49%	3.17%	48.60%	32.89%

SAU# 8								
Conway SAU Office SAU# 9	$7,433,003.00	1,887	$3,939.06	$14,461.91	92.23%	0.00%	48.10%	37.17%
Dover SAU Office SAU# 11	$6,389,999.00	4,104	$1,557.02	$9,937.86	84.67%	2.26%	40.90%	25.50%
Londonderry SAU Office SAU# 12	$6,273,851.00	4,847	$1,294.38	$12,763.81	94.78%	0.87%	43.20%	8.90%
Epping SAU Office SAU# 14	$1,436,032.00	990	$1,450.54	$14,702.93	77.65%	4.71%	41.00%	23.52%
Exeter SAU Office SAU# 16	$9,580,659.00	3,061	$3,129.91	$14,585.72	92.05%	2.82%	59.30%	10.78%
Sanborn Regional SAU Office SAU# 17	$2,496,330.00	1,820	$1,371.61	$14,192.14	93.75%	0.52%	42.50%	15.59%
Franklin SAU Office SAU# 18	$1,316,652.00	1,301	$1,012.03	$9,646.51	74.19%	7.53%	17.60%	55.70%
Goffstown SAU Office SAU# 19	$4,515,052.00	2,921	$1,545.72	$11,079.50	85.86%	5.05%	54.10%	15.45%
Gorham SAU Office SAU# 20	$828,208.00	445	$1,861.14	$14,934.28	97.96%	0.00%	43.80%	25.17%
Winnacunnet SAU Office SAU# 21	$7,068,453.00	1,219	$5,798.57	$14,953.73	86.44%	3.15%	45.50%	48.36%
Haverhill Cooperative SAU Office SAU# 23	$1,562,495.00	774	$2,018.73	$14,857.29	94.94%	1.27%	41.30%	20.55%

Henniker SAU Office SAU# 24	$3,387,482.00	750	$4,516.64	$15,295.66	87.50%	4.00%	55.80%	18.96%
Bedford SAU Office SAU# 25	$7,719,577.00	4,389	$1,758.85	$11,385.20	94.40%	0.29%	76.20%	4.91%
Merrimack SAU Office SAU# 26	$6,882,362.00	4,185	$1,644.53	$13,157.54	88.50%	1.60%	54.50%	9.47%
Litchfield SAU Office SAU# 27	$1,749,516.00	1,501	$1,165.57	$11,506.88	94.62%	1.54%	51.60%	37.15%
Pelham SAU Office SAU# 28	$3,345,192.00	2,098	$1,594.47	$10,154.10	92.16%	2.61%	55.00%	9.92%
Keene SAU Office SAU# 29	$7,361,501.00	3,395	$2,168.34	$14,829.91	89.66%	3.94%	49.60%	30.92%
Laconia SAU Office SAU# 30	$4,722,011.00	2,045	$2,309.05	$14,188.82	86.71%	1.90%	31.10%	30.92%
Newmarket SAU Office SAU# 31	$1,756,331.00	1,030	$1,705.18	$15,158.62	85.71%	1.43%	45.50%	26.65%
Raymond SAU Office SAU# 33	$1,949,790.00	1,424	$1,369.23	$13,843.52	85.39%	6.74%	38.60%	28.64%
Hillsboro-Deering SAU Office SAU# 34	$2,283,920.00	1,320	$1,730.24	$14,902.08	84.48%	0.86%	32.80%	39.72%
White Mountains Regional SAU Office SAU# 36	$2,391,799.00	1,268	$1,886.28	$13,701.45	94.79%	4.17%	46.30%	46.30%

Manchester SAU Office SAU# 37	$19,688,664.00	15,536	$1,267.29	$10,283.77	73.64%	8.21%	40.20%	48.32%
Amherst SAU Office SAU# 39	$4,515,699.00	859	$5,256.93	$18,456.28	94.67%	0.00%	78.70%	5.77%
Milford SAU Office SAU# 40	$3,171,213.00	2,722	$1,165.03	$12,163.42	88.89%	1.71%	40.00%	22.86%
Hollis-Brookline SAU Office SAU# 41	$4,090,474.00	1,341	$3,050.32	$11,450.79	96.92%	0.44%	77.80%	8.08%
Nashua SAU Office SAU# 42	$19,636,751.00	11,894	$1,650.98	$10,991.35	85.53%	4.01%	46.00%	40.39%
Newport SAU Office SAU# 43	$1,023,180.00	1,040	$983.83	$14,818.91	89.80%	2.04%	37.50%	42.67%
Moultonborough SAU Office SAU# 45	$6,931,025.00	600	$11,551.71	$20,166.60	95.45%	0.00%	58.60%	25.51%
SAU #46 Office SAU# 46 (Merrimack Valley School District)	$1,983,345.00	2,695	$735.94	$11,697.11	88.35%	0.49%	39.50%	25.79%
Jaffrey-Rindge SAU Office SAU# 47	$2,418,805.00	1,571	$1,539.66	$13,083.03	88.80%	4.00%	36.50%	54.50%
Plymouth SAU Office SAU# 48	$5,813,798.00	684	$8,499.70	$17,034.73	93.37%	1.20%	54.80%	47.46%
Governor Wentworth Regional SAU Office	$13,972,035.00	2,382	$5,865.67	$16,023.25	91.63%	1.86%	40.00%	32.68%

SAU# 49								
Pittsfield SAU Office SAU# 51	$616,174.00	570	$1,081.01	$17,625.43	79.41%	2.94%	35.30%	52.41%
Portsmouth SAU Office SAU# 52	$9,344,223.00	2,705	$3,454.43	$14,659.75	95.58%	1.61%	66.80%	24.32%
Pembroke SAU Office SAU# 53	$4,631,548.00	1,662	$2,786.73	$12,660.99	82.57%	4.59%	31.10%	43.80%
Rochester SAU Office SAU# 54	$5,070,310.00	4,383	$1,156.81	$12,660.99	76.53%	1.47%	28.70%	44.06%
Somersworth SAU Office SAU# 56	$2,010,945.00	1,780	$1,129.74	$12,386.91	78.52%	2.01%	32.60%	41.47%
Salem SAU Office SAU# 57	$8,965,888.00	4,320	$2,075.44	$11,433.89	94.86%	0.23%	52.40%	17.73%
Northumberland SAU Office SAU# 58	$376,909.00	398	$947.01	$14,072.33	81.40%	2.33%	33.30%	53.02%
Winnisquam Regional SAU Office SAU# 59	$2,962,333.00	1,524	$1,943.79	$13,006.00	81.45%	3.23%	27.10%	35.42%
Fall Mountain Regional SAU Office SAU# 60	$2,435,161.00	1,651	$1,474.96	$14,135.83	88.61%	6.96%	38.80%	34.38%
Farmington SAU Office SAU# 61	$1,089,394.00	1,379	$789.99	$11,959.96	75.42%	9.32%	25.50%	43.24%

Mascoma Valley SAU Office SAU# 62	$2,630,506.00	1,283	$2,050.28	$14,825.22	83.64%	2.73%	43.90%	31.63%
Wilton SAU Office SAU# 63	$1,291,533.00	653	$1,977.85	$15,466.91	88.24%	1.96%	43.10%	29.08%
Milton SAU Office SAU# 64	$972,635.00	594	$1,637.43	$13,935.79	68.75%	8.33%	22.00%	37.04%
Kearsarge Regional SAU Office SAU# 65	$7,110,985.00	1,895	$3,752.50	$15,554.33	90.40%	2.26%	54.00%	18.45%
Hopkinton SAU Office SAU# 66	$1,515,831.00	955	$1,587.26	$15,623.40	92.31%	2.56%	69.40%	6.56%
Bow SAU Office SAU# 67	$2,950,660.00	1,442	$2,046.23	$15,291.70	95.08%	0.00%	68.10%	4.76%
Lincoln-Woodstock SAU Office SAU# 68	$2,566,602.00	323	$7,946.14	$18,628.48	95.45%	4.55%	45.00%	37.15%
Hanover SAU Office SAU# 70	$659,045.00	1,159	$568.63	$16,167.27	98.32%	0.56%	88.70%	2.42%
Gilford SAU Office SAU# 73	$4,150,395.00	1,253	$3,312.37	$16,474.48	92.09%	4.32%	48.50%	19.31%
Shaker Regional SAU Office SAU# 80	$2,320,634.00	1,408	$1,648.18	$12,787.36	93.75%	0.00%	54.50%	34.30%
Hudson SAU Office SAU# 81	$5,894,011.00	4,052	$1,454.59	$9,884.20	84.55%	1.82%	49.70%	15.74%
Littleton SAU Office SAU# 84	$1,223,858.00	801	$1,527.91	$16,898.11	87.01%	2.60%	43.20%	48.06%

Sunapee SAU Office SAU# 85	$2,723,335.00	455	$5,985.35	$19,176.24	93.02%	2.33%	55.00%	17.14%
Mascenic Regional SAU Office SAU# 87	$1,241,270.00	1,145	$1,084.08	$11,374.11	89.89%	0.00%	48.80%	31.63%
Lebanon SAU Office SAU# 88	$4,087,868.00	1,742	$2,346.65	$17,187.90	93.01%	0.54%	63.20%	20.55%
Hinsdale SAU Office SAU# 92	$585,676.00	613	$955.43	$16,235.38	94.87%	2.56%	26.80%	47.35%
Monadnock Regional SAU Office SAU# 93	$2,607,731.00	1,906	$1,368.17	$16,210.57	79.61%	7.89%	46.20%	39.48%
Windham SAU Office SAU# 95	$4,949,753.00	2,646	$1,870.65	$12,485.12	96.18%	0.76%	68.80%	4.86%
Timberlane Regional SAU Office SAU# 106	$6,363,292.00	4,147	$1,534.43	$13,004.65	93.43%	0.86%	46.80%	14.46%
State Total/Average-	--	----	-	$13,159.15	86.71%	3.08%	48.20%	26.62%

Original datasets from the New Hampshire Department of Education:

1. SWEPT

"FY2012 Adequate Education Aid." 2011. https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/ad_ed_aid_fy2012.pdf.

2. Enrollment

"2011-2012 District Fall Enrollments." 2011. https://my.doe.nh.gov/iPlatform/Report/Report?

path=%2FBDMQ%2FiPlatform%20Reports%2FEnrollment%20Data%2FEnrollment%20Reports%2FDistrict%20Fall%20Enrollments&name=District%20Fall%20Enrollment&categoryName=Enrollment%20Reports&categoryId=9#.

3. Average Per Pupil Funding

"COST PER PUPIL BY DISTRICT, 2011-2012." 2011. https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/cost_pup11_12.pdf.

4. Graduation & Dropout Rate

"2011-2012 Cohort Graduation and Dropout Rate." 2011. https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FPerformance%20Data%2FDropouts%20and%20Completers%2FCohort%20Counts%20By%20School&name=Cohort%20Counts%20By%20School&categoryName=Dropouts%20and%20Completers&categoryId=23.

5. Entrance into Four Year College or University

"2011-2012 Completers By Status By School." 2011. https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FPerformance%20Data%2FDropouts%20and%20Completers%2FCompleters%20By%20Status%20By%20School&name=Completers%20By%20Status%20By%20School&categoryName=Dropouts%20and%20Completers&categoryId=23#.

6. Free or Reduced Lunch Eligibility

"2011-2012 Free Reduced School Lunch Eligibility Rates by School (k-12)." 2011. https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FDemographic%20Data%2FFree%20and%20Reduced%20School%20Lunch%20Eligibility%2FFree%20Reduced%20K-12%20School%20Lunch%20Eligibility%20Rates%20by%20School&name=Free%20Reduced%20K-12%20School%20Lunch%20Eligibility%20Rates%20by%20School&categoryName=Free%20and%20Reduced%20School%20Lunch%20Eligibility&categoryId=18#.

Appendix F

The following displays the dataset for the year 2018-2019, that was used in quantitative analysis. The dataset was compiled using multiple datasets from the New Hampshire Department of Education.

2018-2019 Dataset:

district	swept_money	enrollment	swept_pp	avg_pp_funding	grad_rate	dropout_rate	college_rate	frl
Contoocook Valley SAU Office SAU# 1	$4,561,136.00	2,168	$2,103.85	$19,603.99	91.07%	1.19%	44.50%	26.61%
Inter-Lakes Cooperative SAU Office SAU# 2	$6,544,731.00	1,026	$6,378.88	$22,816.48	84.78%	4.35%	54.00%	25.82%
Berlin SAU Office SAU# 3	$632,121.00	1,144	$552.55	$16,778.54	87.13%	5.94%	34.10%	56.96%
Newfound Area SAU Office SAU# 4	$2,311,318.00	1,047	$2,207.56	$17,685.95	89.36%	2.13%	26.90%	33.59%
Oyster River SAU Office SAU# 5	$3,842,252.00	2,157	$1,781.29	$17,902.64	97.79%	0.55%	72.70%	6.63%
Claremont SAU Office SAU# 6	$1,813,600.00	1,766	$1,026.95	$16,754.54	79.46%	8.04%	41.10%	50.82%
Colebrook SAU Office SAU# 7	$1,274,853.00	325	$3,922.62	$18,061.88	96.88%	0.00%	25.80%	43.89%

Concord SAU Office SAU# 8	$8,081,293.00	4,426	$1,825.87	$15,658.48	84.25%	2.05%	46.70%	37.62%
Conway SAU Office SAU# 9	$7,043,000.00	1,715	$4,106.71	$18,071.14	95.54%	1.98%	61.00%	36.69%
Dover SAU Office SAU# 11	$6,894,236.00	3,966	$1,738.33	$12,898.17	88.83%	1.63%	48.60%	27.61%
Londonderry SAU Office SAU# 12	$6,958,849.00	4,249	$1,637.76	$16,789.11	95.29%	1.11%	61.20%	12.29%
Epping SAU Office SAU# 14	$1,621,443.00	964	$1,681.99	$17,851.02	90.14%	0.00%	40.90%	23.29%
Exeter SAU Office SAU# 16	$10,094,717.00	2,875	$3,511.21	$16,323.11	94.97%	0.23%	63.20%	9.11%
Sanborn Regional SAU Office SAU# 17	$2,607,797.00	1,595	$1,634.98	$18,770.51	98.10%	0.63%	45.70%	13.64%
Franklin SAU Office SAU# 18	$1,160,674.00	949	$1,223.05	$15,548.78	75.00%	3.95%	30.50%	57.50%
Goffstown SAU Office SAU# 19	$4,600,685.00	2,894	$1,589.73	$13,583.49	93.24%	1.42%	53.70%	17.52%
Gorham SAU Office SAU# 20	$1,165,851.00	400	$2,914.63	$17,281.91	84.85%	0.00%	30.00%	31.67%
Winnacunnet SAU Office SAU# 21	$7,408,775.00	1,022	$7,249.29	$21,113.11	93.89%	1.91%	52.30%	39.73%

Haverhill Cooperative SAU Office SAU# 23	$1,397,178.00	701	$1,993.12	$18,166.45	97.62%	0.00%	34.80%	32.73%
Henniker SAU Office SAU# 24	$2,628,477.00	643	$4,087.83	$17,339.81	92.73%	0.00%	52.60%	18.63%
Bedford SAU Office SAU# 25	$8,565,053.00	4,521	$1,894.50	$13,902.09	94.10%	0.00%	81.70%	5.12%
Merrimack SAU Office SAU# 26	$7,008,220.00	3,737	$1,875.36	$16,779.05	89.21%	1.80%	57.20%	10.49%
Litchfield SAU Office SAU# 27	$1,906,998.00	1,296	$1,471.45	$15,887.22	98.31%	0.00%	62.80%	8.04%
Pelham SAU Office SAU# 28	$3,641,954.00	1,877	$1,940.31	$13,523.20	95.62%	0.00%	59.40%	11.26%
Keene SAU Office SAU# 29	$6,750,018.00	3,328	$2,028.25	$15,654.62	87.77%	3.67%	51.30%	35.14%
Laconia SAU Office SAU# 30	$4,428,543.00	1,964	$2,254.86	$16,827.75	87.40%	2.36%	26.10%	56.65%
Newmarket SAU Office SAU# 31	$1,779,364.00	1,058	$1,681.82	$15,959.74	86.21%	1.72%	56.60%	20.19%
Raymond SAU Office SAU# 33	$2,017,664.00	1,242	$1,624.53	$17,492.40	91.58%	2.11%	36.10%	27.92%
Hillsboro-Deering SAU Office SAU# 34	$1,925,970.00	1,122	$1,716.55	$19,236.06	87.65%	0.00%	38.90%	41.58%

White Mountains Regional SAU Office SAU# 36	$2,098,102.00	1,107	$1,895.30	$18,223.59	93.55%	2.15%	34.10%	43.62%
Manchester SAU Office SAU# 37	$20,252,382.00	13,476	$1,502.85	$12,389.33	73.80%	12.44%	38.50%	58.26%
Amherst SAU Office SAU# 39	$4,394,715.00	1,318	$3,334.38	$18,254.66	95.65%	0.54%	80.50%	5.21%
Milford SAU Office SAU# 40	$3,024,936.00	2,312	$1,308.36	$16,081.83	93.49%	0.93%	49.80%	18.23%
Hollis-Brookline SAU Office SAU# 41	$4,094,185.00	1,249	$3,277.97	$15,052.34	94.88%	0.00%	77.90%	3.68%
Nashua SAU Office SAU# 42	$20,208,351.00	11,161	$1,810.62	$13,260.74	84.44%	5.15%	46.50%	42.89%
Newport SAU Office SAU# 43	$962,443.00	962	$1,000.46	$15,947.78	76.25%	1.25%	31.50%	54.24%
Moultonborough SAU Office SAU# 45	$6,682,342.00	483	$13,835.08	$25,687.17	79.41%	2.94%	35.70%	28.85%
SAU #46 Office SAU# 46 (Merrimack Valley School District)	$1,798,380.00	2,388	$753.09	$15,503.98	89.69%	2.06%	36.30%	27.28%
Jaffrey-Rindge SAU Office SAU# 47	$2,118,015.00	1,396	$1,517.20	$14,828.62	82.22%	2.22%	23.70%	30.31%
Plymouth SAU Office SAU# 48	$5,568,471.00	664	$8,386.25	$17,625.59	94.55%	0.00%	50.90%	31.00%

Governor Wentworth Regional SAU Office SAU# 49	$9,930,100.00	2,337	$4,249.08	$18,646.22	91.62%	2.62%	38.50%	35.85%
Pittsfield SAU Office SAU# 51	$561,693.00	574	$978.56	$16,442.27	77.55%	4.08%	20.90%	52.57%
Portsmouth SAU Office SAU# 52	$11,178,117.00	2,672	$4,183.43	$18,685.08	95.34%	2.51%	65.30%	17.14%
Pembroke SAU Office SAU# 53	$4,613,048.00	1,430	$3,225.91	$16,012.15	90.86%	0.57%	47.90%	21.13%
Rochester SAU Office SAU# 54	$4,891,902.00	4,217	$1,160.04	$14,021.38	81.33%	1.28%	34.50%	42.64%
Somersworth SAU Office SAU# 56	$1,882,114.00	1,490	$1,263.16	$15,924.38	77.08%	4.17%	38.50%	46.58%
Salem SAU Office SAU# 57	$9,895,948.00	3,525	$2,807.36	$16,048.03	93.38%	1.39%	52.70%	16.81%
Northumberland SAU Office SAU# 58	$402,278.00	324	$1,241.60	$16,356.76	84.62%	3.85%	40.70%	49.54%
Winnisquam Regional SAU Office SAU# 59	$2,689,335.00	1,443	$1,863.71	$16,404.53	85.84%	0.00%	37.30%	32.75%
Fall Mountain Regional SAU Office SAU# 60	$2,140,766.00	1,531	$1,398.28	$18,463.28	92.56%	1.65%	38.10%	35.88%

Farmington SAU Office SAU# 61	$1,019,540.00	863	$1,181.39	$17,269.72	81.97%	3.28%	27.30%	50.96%
Mascoma Valley SAU Office SAU# 62	$2,484,859.00	1,143	$2,173.98	$20,585.44	94.12%	1.47%	44.60%	36.69%
Wilton SAU Office SAU# 63	$1,219,640.00	553	$2,205.50	$19,445.57	91.18%	0.00%	52.90%	25.23%
Milton SAU Office SAU# 64	$830,130.00	514	$1,615.04	$17,560.58	85.37%	0.00%	20.00%	36.42%
Kearsarge Regional SAU Office SAU# 65	$6,739,097.00	1,723	$3,911.26	$20,543.62	94.44%	0.69%	55.90%	18.19%
Hopkinton SAU Office SAU# 66	$1,389,580.00	1,002	$1,386.81	$17,175.47	93.94%	0.00%	72.30%	8.44%
Bow SAU Office SAU# 67	$2,843,061.00	1,682	$1,690.29	$15,186.39	96.00%	0.00%	65.90%	6.25%
Lincoln-Woodstock SAU Office SAU# 68	$2,511,395.00	288	$8,720.12	$26,485.11	100.00%	0.00%	65.00%	34.63%
Hanover SAU Office SAU# 70	$5,139,358.00	1,123	$4,576.45	$22,484.84	93.92%	1.10%	89.40%	4.28%
Gilford SAU Office SAU# 73	$3,966,680.00	1,129	$3,513.45	$19,798.52	89.36%	1.06%	42.60%	17.84%
Shaker Regional SAU Office SAU# 80	$2,069,842.00	1,288	$1,607.02	$16,292.87	89.22%	2.94%	39.40%	34.29%
Hudson SAU Office SAU# 81	$6,172,347.00	3,331	$1,853.00	$14,477.90	87.70%	2.91%	50.50%	17.42%

Littleton SAU Office SAU# 84	$1,156,334.00	681	$1,697.99	$19,971.16	96.49%	0.00%	41.70%	45.57%
Sunapee SAU Office SAU# 85	$2,755,463.00	400	$6,888.66	$27,486.04	100.00%	0.00%	72.70%	16.38%
Mascenic Regional SAU Office SAU# 87	$1,069,119.00	1,026	$1,042.03	$14,237.52	89.61%	2.60%	40.60%	28.33%
Lebanon SAU Office SAU# 88	$4,278,859.00	1,623	$2,636.39	$22,342.62	94.52%	1.37%	56.90%	23.82%
Hinsdale SAU Office SAU# 92	$482,700.00	560	$861.96	$20,807.17	100.00%	0.00%	28.60%	47.65%
Monadnock Regional SAU Office SAU# 93	$2,104,939.00	1,675	$1,256.68	$17,557.82	76.38%	4.72%	46.60%	38.48%
Windham SAU Office SAU# 95	$5,377,756.00	2,954	$1,820.50	$14,631.48	94.50%	0.46%	74.90%	2.89%
Timberlane Regional SAU Office SAU# 106	$6,375,818.00	3,464	$1,840.59	$17,463.50	93.31%	1.86%	48.70%	12.92%
State Total/Average-	----			$16,346.45	88.42%	2.74%	50.80%	27.18%

Original datasets from the New Hampshire Department of Education:

1. SWEPT

"FinalFY2018 Municipal Summary of Adequacy Aid." 2018.

https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/ad_ed_aid_fy2018_final.pdf.

2. Enrollment

"2018-2019 District Fall Enrollments." 2018. https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FEnrollment%20Data%2FEnrollment%20Reports%2FDistrict%20Fall%20Enrollments&name=District%20Fall%20Enrollment&categoryName=Enrollment%20Reports&categoryId=9#.

3. Average Per Pupil Funding

"COST PER PUPIL BY DISTRICT, 2018-2019." 2018. https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/cost-pupil-district18-19.pdf.

4. Graduation & Dropout Rate

"2018-2019 Cohort Graduation and Dropout Rate." 2018. https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FPerformance%20Data%2FDropouts%20and%20Completers%2FCohort%20Counts%20By%20School&name=Cohort%20Counts%20By%20School&categoryName=Dropouts%20and%20Completers&categoryId=23.

5. Entrance into Four Year College or University

"2018-2019 Completers By Status By School." 2018. https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FPerformance%20Data%2FDropouts%20and%20Completers%2FCompleters%20By%20Status%20By%20School&name=Completers%20By%20Status%20By%20School&categoryName=Dropouts%20and%20Completers&categoryId=23#.

6. Free or Reduced Lunch Eligibility

"2018-2019 Free Reduced School Lunch Eligibility Rates by School (k-12)." 2018. https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FDemographic%20Data%2FFree%20and%20Reduced%20School%20Lunch%20Eligibility%2FFree%20Reduced%20K-12%20School%20Lunch%20Eligibility%20Rates%20by%20School&name=Free%20Reduced%20K-12%20School%20Lunch%20Eligibility%20Rates%20by%20School&categoryName=Free%20and%20Reduced%20School%20Lunch%20Eligibility&categoryId=18#.

Appendix G

The following displays the dataset for the year 2023-2024, that was used in quantitative analysis. The dataset was compiled using multiple datasets from the New Hampshire Department of Education.

2023-2024 Dataset:

district	swept_money	enrollment	swept_pp	avg_pp_funding	grad_rate	dropout_rate	college_rate	frl
Contoocook Valley SAU Office SAU# 1	$3,053,932.00	1,940	$1,574.19	$26,428.09	94.23%	1.28%	43.10%	20.06%
Inter-Lakes Cooperative SAU Office SAU# 2	$4,667,610.00	928	$5,029.75	$31,986.71	92.00%	1.33%	50.00%	25.00%
Berlin SAU Office SAU# 3	$498,819.00	1,005	$496.34	$24,137.79	89.53%	8.14%	32.10%	48.60%
Newfound Area SAU Office SAU# 4	$1,607,693.00	1,019	$1,577.72	$21,236.93	86.67%	2.86%	45.10%	34.84%
Oyster River SAU Office SAU# 5	$2,949,457.00	2,111	$1,397.18	$22,133.90	97.06%	0.49%	73.30%	9.36%
Claremont SAU Office SAU# 6	$1,147,560.00	1,598	$718.12	$23,287.57	80.00%	6.32%	41.70%	40.33%
Colebrook SAU Office SAU# 7	$896,570.00	304	$2,949.24	$23,006.96	96.00%	4.00%	28.00%	41.38%

Concord SAU Office SAU# 8	$5,353,321.00	3,933	$1,361.13	$23,159.22	82.20%	3.67%	44.20%	35.25%
Conway SAU Office SAU# 9	$5,262,149.00	1,516	$3,471.07	$23,169.38	92.11%	0.53%	35.00%	35.25%
Dover SAU Office SAU# 11	$5,076,041.00	3,580	$1,417.89	$18,618.38	88.02%	0.52%	53.80%	25.43%
Londonderry SAU Office SAU# 12	$5,318,525.00	3,996	$1,330.96	$20,740.82	95.37%	0.62%	62.30%	12.31%
Epping SAU Office SAU# 14	$1,236,203.00	870	$1,420.92	$22,721.56	88.46%	4%	46.20%	15.84%
Exeter SAU Office SAU# 16	$7,502,266.00	2,298	$3,264.69	$28,218.18	95.13%	0.29%	62.40%	9.88%
Sanborn Regional SAU Office SAU# 17	$1,967,191.00	1,346	$1,461.51	$23,756.13	97.81%	0.73%	44.00%	7.52%
Franklin SAU Office SAU# 18	$886,084.00	887	$998.97	$21,463.69	80.95%	3.17%	18.50%	54.51%
Goffstown SAU Office SAU# 19	$6,599,097.28	2,789	$2,366.12	$17,078.83	94.19%	1.16%	57.10%	12.74%
Gorham SAU Office SAU# 20	$755,800.00	370	$2,042.70	$22,359.51	96.43%	0.00%	51.70%	26.49%
Winnacunnet SAU Office SAU# 21	$4,782,904.00	1,037	$4,612.25	$26,312.46	92.09%	0.72%	50.80%	49.09%
Haverhill Cooperative SAU Office	$879,389.00	665	$1,322.39	$22,463.22	98.11%	1.89%	54.40%	35.60%

SAU# 23								
Henniker SAU Office SAU# 24	$2,356,818.00	398	$5,921.65	$22,023.00	87.13%	0.58%	48.70%	15.19%
Bedford SAU Office SAU# 25	$5,536,708.00	4,065	$1,362.04	$18,497.81	95.54%	0.28%	79.60%	5.85%
Merrimack SAU Office SAU# 26	$5,381,547.00	3,526	$1,526.25	$21,511.83	88.49%	0.72%	51.10%	9.33%
Litchfield SAU Office SAU# 27	$1,418,072.00	1,171	$1,210.99	$19,260.50	99.14%	0.86%	69.00%	9.47%
Pelham SAU Office SAU# 28	$2,692,652.00	1,645	$1,636.87	$18,458.48	94.70%	1.99%	57.40%	8.56%
Keene SAU Office SAU# 29	$5,253,399.45	3,019	$1,740.11	$19,377.50	92.45%	2.52%	44.90%	32.13%
Laconia SAU Office SAU# 30	$3,288,812.00	1,813	$1,814.02	$22,815.35	85.31%	4.90%	30.10%	50.43%
Newmarket SAU Office SAU# 31	$1,407,023.00	980	$1,435.74	$23,268.66	94.67%	1.33%	56.30%	19.64%
Raymond SAU Office SAU# 33	$1,533,071.00	1,127	$1,360.31	$21,295.07	83.53%	3.53%	34.20%	24.08%
Hillsboro-Deering SAU Office SAU# 34	$1,384,273.00	1,040	$1,331.03	$24,481.91	84.95%	2.15%	36.70%	39.38%
White Mountains Regional SAU Office SAU# 36	$1,474,199.00	970	$1,519.79	$23,384.95	91.84%	3.06%	37.10%	45.26%

Manchester SAU Office SAU# 37	$15,458,857.00	11,851	$1,304.43	$17,733.79	74.89%	10.64%	39.30%	47.36%
Amherst SAU Office SAU# 39	$3,115,484.00	1,341	$2,323.25	$22,258.14	95.65%	0.00%	73.00%	5.46%
Milford SAU Office SAU# 40	$2,270,186.00	2,011	$1,128.88	$20,765.16	88.27%	3.09%	39.30%	14.46%
Hollis-Brookline SAU Office SAU# 41	$2,868,513.00	1,114	$2,574.97	$21,086.14	94.15%	0.58%	71.10%	4.58%
Nashua SAU Office SAU# 42	$14,985,367.00	9,772	$1,533.50	$18,270.40	87.22%	4.14%	43.70%	41.29%
Newport SAU Office SAU# 43	$605,418.00	747	$810.47	$27,628.41	70.49%	3.28%	29.20%	56.17%
Moultonborough SAU Office SAU# 45	$4,698,493.00	476	$9,870.78	$35,664.36	100.00%	0.00%	50.00%	22.02%
SAU #46 Office SAU# 46 (Merrimack Valley School District)	$1,300,016.00	2,215	$586.91	$19,840.00	94.23%	1.92%	36.30%	26.24%
Jaffrey-Rindge SAU Office SAU# 47	$1,630,933.00	1,228	$1,328.12	$20,655.71	97.62%	1.19%	41.90%	30.23%
SAU 48: Plymouth	$3,863,008.00	642	$6,017.15	$24,274.82	90.41%	0.00%	53.90%	
Governor Wentworth Regional SAU Office SAU# 49	$7,968,798.63	2,116	$3,765.97	$24,370.32	95.83%	1.39%	39.00%	32.91%

Pittsfield SAU Office SAU# 51	$410,305.00	494	$830.58	$21,648.97	77.50%	2.50%	44.10%	42.47%
Portsmouth SAU Office SAU# 52	$8,597,476.00	2,443	$3,519.23	$25,487.77	95.18%	1.20%	66.30%	12.06%
Pembroke SAU Office SAU# 53	$3,366,591.00	1,410	$2,387.65	$19,355.03	94.94%	2.81%	43.90%	22.84%
Rochester SAU Office SAU# 54	$3,699,292.00	3,796	$974.52	$19,582.44	84.38%	3.90%	33.60%	38.41%
Somersworth SAU Office SAU# 56	$1,500,784.00	1,331	$1,127.56	$21,030.72	88.04%	1.09%	43.50%	27.74%
Salem SAU Office SAU# 57	$7,264,594.00	3,536	$2,054.47	$19,223.54	90.74%	0.37%	55.50%	15.74%
Northumberland SAU Office SAU# 58	$264,677.00	306	$864.96	$22,601.38	87.50%	0.00%	26.10%	44.77%
Winnisquam Regional SAU Office SAU# 59	$2,030,873.00	1,222	$1,661.93	$20,974.98	86.73%	4.08%	33.00%	36.89%
Fall Mountain Regional SAU Office SAU# 60	$1,457,725.00	1,419	$1,027.29	$24,081.31	86.18%	0.81%	39.10%	35.79%
Farmington SAU Office SAU# 61	$777,548.00	754	$1,031.23	$22,655.29	80.43%	4.35%	26.80%	39.39%
Mascoma Valley SAU Office	$1,635,776.00	1,075	$1,521.65	$24,645.81	92.13%	4.49%	32.90%	22.39%

SAU# 62								
Wilton SAU Office SAU# 63	$852,485.00	541	$1,575.76	$21,598.80	93.33%	3.33%	25.90%	20.75%
Milton SAU Office SAU# 64	$628,151.00	524	$1,198.76		81.58%	5.26%	15.60%	41.68%
Kearsarge Regional SAU Office SAU# 65	$4,648,681.00	1,660	$2,800.41	$25,963.50	95.83%	0.83%	54.20%	13.25%
Hopkinton SAU Office SAU# 66	$1,025,173.00	950	$1,079.13	$22,423.67	100.00%	0%	69.90%	6.95%
Bow SAU Office SAU# 67	$1,566,630.00	1,669	$938.66	$18,395.09	93.75	0.69%	65.70%	5.53%
Lincoln-Woodstock SAU Office SAU# 68	$1,743,070.00	246	$7,085.65	$31,583.59	92.86%	0.00%	41.70%	32.93%
Hanover SAU Office SAU# 70	$3,423,649.00	1,047	$3,269.96	$25,447.31	96.91%	1.23%	87.70%	4.68%
Gilford SAU Office SAU# 73	$2,826,177.00	1,092	$2,588.07	$23,377.26	96.61%	0.85%	48.70%	14.29%
Shaker Regional SAU Office SAU# 80	$1,448,137.00	1,130	$1,281.54	$22,024.98	91.78%	2.74%	35.70%	27.74%
Hudson SAU Office SAU# 81	$4,653,493.00	3,017	$1,542.42	$18,576.65	86.52%	1.50%	35.50%	17.38%
Littleton SAU Office SAU# 84	$1,145,232.00	588	$1,947.67	$27,865.79	95.08%	1.64%	33.90%	53.74%
Sunapee SAU Office SAU# 85	$1,549,774.70	395	$3,923.48	$30,749.96	100.00%	0%	87.90%	17.77%

Mascenic Regional SAU Office SAU# 87	$801,380.00	880	$910.66	$19,736.03	94.34%	3.77%	30.60%	22.05%
Lebanon SAU Office SAU# 88	$2,971,751.00	1,629	$1,824.28	$26,623.95	92.81%	1.96%	62.00%	17.67%
Hinsdale SAU Office SAU# 92	$329,437.00	523	$629.90	$25,047.27	93.10%	3.45%	44.80%	47.31%
Monadnock Regional SAU Office SAU# 93	$1,499,912.00	1,581	$948.71	$21,249.23	87.50%	1.92%	40.80%	32.66%
Windham SAU Office SAU# 95	$3,963,511.00	2,986	$1,327.36	$17,560.06	97.39%	0.75%	78.20%	2.87%
Timberlane Regional SAU Office SAU# 106	$4,822,836.00	3,282	$1,469.48	$20,258.03	90.64%	0.85%	49.80%	12.79%
State Total/Average--	-----			$21,545.17	89.16%	2.56%	49.80%	23.89%

Original datasets from the New Hampshire Department of Education:

1. SWEPT

"April FY 2023 Final - Municipal Summary of Adequacy Aid." 2023. https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-fy23-muni-estimate-summary-final.pdf.

2. Enrollment

"2023-2024 District Fall Enrollments." 2023. https://my.doe.nh.gov/iPlatform/Report/

Report?path=%2FBDMQ%2FiPlatform%20Reports%2FEnrollment%20Data%2FEnrollment%20Reports%2FDistrict%20Fall%20Enrollments&name=District%20Fall%20Enrollment&categoryName=Enrollment%20Reports&categoryId=9#.

3. Average Per Pupil Funding

"COST PER PUPIL BY DISTRICT, 2023-2024." 2023. https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cost-per-pupil-fy2024-excluding-newfound.pdf.

4. Graduation & Dropout Rate

"2023-2024 Cohort Graduation and Dropout Rate." 2023. https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FPerformance%20Data%2FDropouts%20and%20Completers%2FCohort%20Counts%20By%20School&name=Cohort%20Counts%20By%20School&categoryName=Dropouts%20and%20Completers&categoryId=23.

5. Entrance into Four Year College or University

"2023-2024 Completers By Status By School." 2023. https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FPerformance%20Data%2FDropouts%20and%20Completers%2FCompleters%20By%20Status%20By%20School&name=Completers%20By%20Status%20By%20School&categoryName=Dropouts%20and%20Completers&categoryId=23#.

6. Free or Reduced Lunch Eligibility

"2023-2024 Free Reduced School Lunch Eligibility Rates By School (K-12)." https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FDemographic%20Data%2FFree%20and%20Reduced%20School%20Lunch%20Eligibility%2FFree%20Reduced%20K-12%20School%20Lunch%20Eligibility%20Rates%20by%20School&name=Free%20Reduced%20K-12%20School%20Lunch%20Eligibility%20Rates%20by%20School&categoryName=Free%20and%20Reduced%20School%20Lunch%20Eligibility&categoryId=18#.

Appendix H

The following displays the RStudio code used to perform the quantitative analysis, presented in the order referenced in Chapter Four.

Table 1. Summary Statistics:

1. R Code:

```
summary_table <- panel3 %>%
group_by(year) %>%
summarise(
 mean_swept_pp = mean(swept_pp, na.rm = TRUE),
sd_swept_pp = sd(swept_pp, na.rm = TRUE),
mean_grad = mean(grad_rate, na.rm = TRUE),
sd_grad = sd(grad_rate, na.rm = TRUE),
mean_dropout = mean(dropout_rate, na.rm = TRUE),
sd_dropout = sd(dropout_rate, na.rm = TRUE),
mean_college = mean(college_rate, na.rm = TRUE),
sd_college = sd(college_rate, na.rm = TRUE),
mean_frl = mean(frl, na.rm = TRUE),
sd_frl = sd(frl, na.rm = TRUE),
n = n()
)
```

2. Output:

year	mean_swept_pp	sd_swept_pp	mean_grad	sd_grad	mean_dropout	sd_dropout	mean_college	sd_college	mean_frl	sd_frl	n
2011-12	2494.766	2090.493	88.20829	6.911527	2.645429	2.400619	47.15	14.47461	29.32186	14.68772	70
2018-19	2616.109	2188.253	89.98443	6.550424	1.786143	2.111734	47.81	15.69838	28.85543	15.50506	70
2023-24	2060.848	1630.635	90.95214	6.185611	2.089143	1.997440	47.27	15.70444	26.23261	14.79384	70

Figures 1, 2, & 3. Scatterplots:

1. Figure 1 R Code

```
p_grad <- ggplot(panel3, aes(x = swept_pp, y = grad_rate)) +
geom_point(alpha = 0.7, size = 2) + geom_smooth(method = "lm",
se = TRUE, color = "blue", linewidth = 1) + facet_wrap(~year,
scales = "free_x", nrow = 1) + scale_x_continuous(labels =
label_dollar(scale = 1/1000, suffix = "k"), n.breaks = 3) +
labs(title = "SWEPT per Pupil and Graduation Rates by Year", x
= "SWEPT per Pupil ($)", y = "Graduation Rate (%)") +
theme_minimal() + theme(plot.title = element_text(size = 18,
face = "bold"),axis.title = element_text(size = 14),
axis.text.x = element_text(angle = 45, hjust = 1, size = 10),
axis.text.y = element_text(size = 10), strip.text =
element_text(size = 14, face = "bold"), panel.grid.minor =
element_blank())
```

2. Figure 2 R Code

```
p_dropout <- ggplot(panel3, aes(x = swept_pp, y =
dropout_rate)) + geom_point(alpha = 0.7, size = 2) +
geom_smooth(method = "lm", se = TRUE, color = "blue", linewidth
= 1) + facet_wrap(~year, scales = "free_x", nrow = 1) +
scale_x_continuous(labels = label_dollar(scale = 1/1000, suffix
= "k"), n.breaks = 3) + labs(title = "SWEPT per Pupil and
Dropout Rates by Year", x = "SWEPT per Pupil ($)", y = "Dropout
Rate (%)") + theme_minimal() + theme(plot.title =
element_text(size = 18, face = "bold"), axis.title =
element_text(size = 14), axis.text.x = element_text(angle = 45,
hjust = 1, size = 10), axis.text.y = element_text(size = 10),
strip.text = element_text(size = 14, face = "bold"),
panel.grid.minor = element_blank())
```

3. Figure 3 R Code

```
p_college <- ggplot(panel3, aes(x = swept_pp, y =
college_rate)) + geom_point(alpha = 0.7, size = 2) +
geom_smooth(method = "lm", se = TRUE, color = "blue", linewidth
= 1) + facet_wrap(~year, scales = "free_x", nrow = 1) +
scale_x_continuous(labels = label_dollar(scale = 1/1000, suffix
= "k"), n.breaks = 3) + labs(title = "SWEPT per Pupil and
College Entry by Year", x = "SWEPT per Pupil ($)", y =
"Four-Year College Entry (%)") + theme_minimal() +
theme(plot.title = element_text(size = 18, face = "bold"),
axis.title = element_text(size = 14),axis.text.x =
element_text(angle = 45, hjust = 1, size = 10), axis.text.y =
element_text(size = 10), strip.text = element_text(size = 14,
face = "bold"), panel.grid.minor = element_blank())
```

Pooled Simple Regression Models:

1. Graduation Rate & SWEPT per Pupil
    a. R Code:

```
m1_grad_3yr <- lm(grad_rate ~ swept_pp, data = panel3)
```

    b. Output:

```
Call:
lm(formula = grad_rate ~ swept_pp, data = panel3)
Residuals:
Min 1Q Median 3Q Max
-20.431 -3.708 1.005 5.045 11.370
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 8.802e+01 7.007e-01 125.615 <2e-16 ***
swept_pp 7.095e-04 2.255e-04 3.146 0.0019 **
---
Signif. codes: 0 ‘***’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
```

```
Residual standard error: 6.486 on 208 degrees of freedom
Multiple R-squared: 0.04542, Adjusted R-squared: 0.04083
F-statistic: 9.897 on 1 and 208 DF, p-value: 0.001898
```

2. Dropout Rate & SWEPT per Pupil
    a. R Code

```
m1_dropout_3yr <- lm(dropout_rate ~ swept_pp, data = panel3)
```

    b. Output

```
Call:
lm(formula = dropout_rate ~ swept_pp, data = panel3)
Residuals:
Min 1Q Median 3Q Max
-2.5530 -1.5654 -0.5399 0.8907 10.0461
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 2.767e+00 2.316e-01 11.95 < 2e-16 *
swept_pp -2.482e-04 7.454e-05 -3.33 0.00103 **
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 2.144 on 208 degrees of freedom
Multiple R-squared: 0.05061, Adjusted R-squared: 0.04604
F-statistic: 11.09 on 1 and 208 DF, p-value: 0.001028
```

3. College Entry Rate & SWEPT per Pupil
    a. R Code

```
m1_college_3yr <- lm(college_rate ~ swept_pp, data = panel3)
```

    b. Output

```
Call:
lm(formula = college_rate ~ swept_pp, data = panel3)
Residuals:
Min 1Q Median 3Q Max
-32.449 -10.030 -2.094 8.251 44.280
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 4.349e+01 1.611e+00 26.991 < 2e-16 *
swept_pp 1.641e-03 5.185e-04 3.165 0.00178 **
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 14.91 on 208 degrees of freedom
Multiple R-squared: 0.04596, Adjusted R-squared: 0.04137
F-statistic: 10.02 on 1 and 208 DF, p-value: 0.001781
```

Year-by-Year Simple Regression Models:

Graduation Rate & SWEPT per Pupil

1. 2011-2012
    a. R Code

```
m1_grad_1112 <- lm(grad_rate ~ swept_pp, data = d1112)
```

b. Output

```
Min 1Q Median 3Q Max
-18.811 -4.254 1.207 5.853 11.565
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 8.633e+01 1.267e+00 68.146 <2e-16 *
swept_pp 7.546e-04 3.903e-04 1.933 0.0574 .
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 6.778 on 68 degrees of freedom
Multiple R-squared: 0.05209, Adjusted R-squared: 0.03815
F-statistic: 3.737 on 1 and 68 DF, p-value: 0.05738
```

2. 2018-2019

a. R Code

```
m1_grad_1819 <- lm(grad_rate ~ swept_pp, data = d1819_fixed)
```

b. Output

```
lm(formula = grad_rate ~ swept_pp, data = d1819_fixed)
Residuals:
Min 1Q Median 3Q Max
-16.618 -3.622 1.386 4.521 10.960
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 8.858e+01 1.214e+00 72.944 <2e-16 *
swept_pp 5.387e-04 3.571e-04 1.509 0.136
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 6.491 on 68 degrees of freedom
Multiple R-squared: 0.03238, Adjusted R-squared: 0.01815
F-statistic: 2.276 on 1 and 68 DF, p-value: 0.136
```

3. 2023-2024

a. R Code

```
m1_grad_2324 <- lm(grad_rate ~ swept_pp, data = d2324)
```

b. Output

```
lm(formula = grad_rate ~ swept_pp, data = d2324)
Residuals:
Min 1Q Median 3Q Max
-18.985 -3.671 1.638 4.258 10.208
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 8.852e+01 1.146e+00 77.267 < 2e-16 *
swept_pp 1.181e-03 4.371e-04 2.702 0.00869 **
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 5.921 on 68 degrees of freedom
```

```
Multiple R-squared: 0.09698, Adjusted R-squared: 0.0837
F-statistic: 7.303 on 1 and 68 DF, p-value: 0.008686
```

Dropout Rate & SWEPT per Pupil

1. 2011-2012
    a. R Code

```
 m1_dropout_1112 <- lm(dropout_rate ~ swept_pp, data = d1112)
```

    b. Output

```
lm(formula = dropout_rate ~ swept_pp, data = d1112)
Residuals:
Min 1Q Median 3Q Max
-2.9873 -1.9746 -0.4544 1.2592 6.2614
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 3.2501041 0.4417447 7.357 3.21e-10 *
swept_pp -0.0002424 0.0001361 -1.781 0.0794 .
---
Signif. codes: 0 ‘*’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 2.364 on 68 degrees of freedom
Multiple R-squared: 0.04455, Adjusted R-squared: 0.0305
F-statistic: 3.171 on 1 and 68 DF, p-value: 0.07944
```

2. 2018-2019
    a. R Code

```
m1_dropout_1819 <- lm(dropout_rate ~ swept_pp, data =
d1819_fixed)
```

    b. Output

```
lm(formula = dropout_rate ~ swept_pp, data = d1819_fixed)
Residuals:
Min 1Q Median 3Q Max
-2.0279 -1.4350 -0.4147 0.7211 10.5004
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 2.1467137 0.3938832 5.45 7.55e-07 *
swept_pp -0.0001378 0.0001158 -1.19 0.238
---
Signif. codes: 0 ‘*’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 2.105 on 68 degrees of freedom
Multiple R-squared: 0.0204, Adjusted R-squared: 0.005992
F-statistic: 1.416 on 1 and 68 DF, p-value: 0.2382
```

3. 2023-2024
    a. R Code

```
m1_dropout_2324 <- lm(dropout_rate ~ swept_pp, data = d2324)
```

    b. Output

```
lm(formula = dropout_rate ~ swept_pp, data = d2324)
Residuals:
```

```
Min 1Q Median 3Q Max
-2.6498 -1.2618 -0.2607 0.8348 8.1962
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 3.0552697 0.3596584 8.495 2.77e-12 *
swept_pp -0.0004688 0.0001372 -3.416 0.00108 **
---
Signif. codes: 0 ‘*’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 1.859 on 68 degrees of freedom
Multiple R-squared: 0.1465, Adjusted R-squared: 0.1339
F-statistic: 11.67 on 1 and 68 DF, p-value: 0.001076
```

College Entry Rate & SWEPT per Pupil

1. 2011-2012
    a. R Code

```
m1_college_1112 <- lm(college_rate ~ swept_pp, data = d1112)
```

    b. Output

```
m(formula = college_rate ~ swept_pp, data = d1112)
Residuals:
Min 1Q Median 3Q Max
-31.204 -8.777 -1.621 6.284 44.407
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 4.345e+01 2.662e+00 16.324 <2e-16 *
swept_pp 1.483e-03 8.202e-04 1.809 0.0749 .
---
Signif. codes: 0 ‘*’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 14.24 on 68 degrees of freedom
Multiple R-squared: 0.0459, Adjusted R-squared: 0.03187
F-statistic: 3.271 on 1 and 68 DF, p-value: 0.07492
```

2. 2018-2019
    a. R Code

```
m1_college_1819 <- lm(college_rate ~ swept_pp, data =
d1819_fixed)
```

    b. Output

```
lm(formula = college_rate ~ swept_pp, data = d1819_fixed)
Residuals:
Min 1Q Median 3Q Max
-30.569 -9.877 -1.690 8.687 38.365
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 4.351e+01 2.880e+00 15.108 <2e-16 *
swept_pp 1.645e-03 8.468e-04 1.943 0.0561 .
---
Signif. codes: 0 ‘*’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
```

```
Residual standard error: 15.39 on 68 degrees of freedom
Multiple R-squared: 0.0526, Adjusted R-squared: 0.03867
F-statistic: 3.776 on 1 and 68 DF, p-value: 0.05615
```

3. 2023-2024
    a. R Code

```
m1_college_2324 <- lm(college_rate ~ swept_pp, data = d2324)
```

    b. Output

```
lm(formula = college_rate ~ swept_pp, data = d2324)
Residuals:
Min 1Q Median 3Q Max
-29.982 -11.593 -2.317 8.493 38.062
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 43.233863 2.996803 14.427 <2e-16 *
swept_pp 0.001958 0.001144 1.713 0.0913 .
---
Signif. codes: 0 ‘*’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 15.49 on 68 degrees of freedom
Multiple R-squared: 0.04135, Adjusted R-squared: 0.02726
F-statistic: 2.933 on 1 and 68 DF, p-value: 0.09133
```

Pooled Multiple Regression Models:

1. Graduation Rate, FRL Eligibility, & SWEPT per Pupil
    a. R Code

```
m2_grad_3yr <- lm(grad_rate ~ swept_pp + frl, data = panel3)
```

    b. Output

```
lm(formula = grad_rate ~ swept_pp + frl, data = panel3)
Residuals:
Min 1Q Median 3Q Max
-18.323 -3.000 0.288 3.193 16.017
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 95.4267606 0.9317828 102.413 <2e-16 *
swept_pp 0.0005604 0.0001872 2.993 0.0031 **
frl -0.2503074 0.0247124 -10.129 <2e-16 *
---
Signif. codes: 0 ‘*’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 5.324 on 206 degrees of freedom
(1 observation deleted due to missingness)
Multiple R-squared: 0.363, Adjusted R-squared: 0.3568
F-statistic: 58.7 on 2 and 206 DF, p-value: < 2.2e-16
```

2. Dropout Rate, FRL Eligibility, & SWEPT per Pupil
    a. R Code

```
m2_dropout_3yr <- lm(dropout_rate ~ swept_pp + frl, data =
panel3)
```

b. Output

```
lm(formula = dropout_rate ~ swept_pp + frl, data = panel3)
Residuals:
Min 1Q Median 3Q Max
-3.8766 -1.0428 -0.2323 0.7796 7.9317
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 6.412e-01 3.266e-01 1.963 0.05098 .
swept_pp -1.976e-04 6.563e-05 -3.010 0.00294 **
frl 7.147e-02 8.662e-03 8.251 1.85e-14 *
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 1.866 on 206 degrees of freedom
(1 observation deleted due to missingness)
Multiple R-squared: 0.2843, Adjusted R-squared: 0.2774
F-statistic: 40.91 on 2 and 206 DF, p-value: 1.09e-15
```

3. College Entry Rate, FRL Eligibility, & SWEPT per Pupil

a. R Code

```
m2_college_3yr <- lm(college_rate ~ swept_pp + frl, data =
panel3)
```

b. Output

```
lm(formula = college_rate ~ swept_pp + frl, data = panel3)
Residuals:
Min 1Q Median 3Q Max
-25.9680 -7.2343 -0.8133 7.2501 31.0812
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 65.2417228 1.7780727 36.692 < 2e-16 *
swept_pp 0.0011772 0.0003573 3.295 0.00116 **
frl -0.7339120 0.0471574 -15.563 < 2e-16 *
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 10.16 on 206 degrees of freedom
(1 observation deleted due to missing
Multiple R-squared: 0.5611, Adjusted R-squared: 0.5569
F-statistic: 131.7 on 2 and 206 DF, p-value: < 2.2e-16
```

Main Pooled Multiple Regression Table:

1. R Code

```
modelsummary(
list(
 "Graduation Rate" = m2_grad_3yr,
```

```
 "Dropout Rate" = m2_dropout_3yr,
 "College Entry" = m2_college_3yr),
 stars = TRUE,
gof_map = c("nobs", "r.squared", "adj.r.squared"),
output = "markdown")
```

2. Original Table

	Graduation Rate	Dropout Rate	College Entry
(Intercept)	95.427***	0.641+	65.242***
	(0.932)	(0.327)	(1.778)
SWEPT per Pupil	0.001**	-0.000**	0.001**
	(0.000)	(0.000)	(0.000)
FRL Eligibility	-0.250***	0.071***	-0.734***
	(0.025)	(0.009)	(0.047)
Num.Obs.	209	209	209
R2	0.363	0.284	0.561
R2 Adj.	0.357	0.277	0.557

+ p < 0.1, * p < 0.05, ** p < 0.01, *** p < 0.001

Year-by-Year Multiple Regression Models:

Graduation Rate, FRL Eligibility, & SWEPT per Pupil

1. 2011-2012
    a. R Code

```
m2_grad_1112 <- lm(grad_rate ~ swept_pp + frl, data = d1112)
```

    b. Output

```
lm(formula = grad_rate ~ swept_pp + frl, data = d1112)
Residuals:
Min 1Q Median 3Q Max
-16.8666 -3.5014 0.3535 3.1932 12.3790
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 93.8783405 1.7372754 54.038 < 2e-16 ***
swept_pp 0.0007260 0.0003267 2.222 0.0296 *
frl -0.2551421 0.0464970 -5.487 6.74e-07 ***
---
Signif. codes: 0 '***' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 5.672 on 67 degrees of freedom
Multiple R-squared: 0.346, Adjusted R-squared: 0.3265
F-statistic: 17.72 on 2 and 67 DF, p-value: 6.634e-07
```

2. 2018-2019
    a. R Code

```
m2_grad_1819 <- lm(grad_rate ~ swept_pp + frl, data =
d1819_fixed)
```

    b. Output

```
lm(formula = grad_rate ~ swept_pp + frl, data = d1819_fixed)
Residuals:
Min 1Q Median 3Q Max
-13.8285 -2.8942 -0.0844 2.8073 15.1385
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 96.3103274 1.6443528 58.570 < 2e-16 *
swept_pp 0.0002899 0.0002949 0.983 0.329
frl -0.2455130 0.0416147 -5.900 1.32e-07 *
---
Signif. codes: 0 ‘*’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 5.305 on 67 degrees of freedom
Multiple R-squared: 0.3632, Adjusted R-squared: 0.3442
F-statistic: 19.11 on 2 and 67 DF, p-value: 2.717e-07
```

3. 2023-2024
    a. R Code

```
m2_grad_2324 <- lm(grad_rate ~ swept_pp + frl, data = d2324)
```

    b. Output

```
lm(formula = grad_rate ~ swept_pp + frl, data = d2324)
Residuals:
Min 1Q Median 3Q Max
-12.2227 -2.4821 0.0141 2.7952 10.6524
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 95.1227848 1.4924797 63.735 < 2e-16 *
swept_pp 0.0010049 0.0003771 2.665 0.00968 **
frl -0.2354383 0.0400194 -5.883 1.47e-07 *
---
Signif. codes: 0 ‘*’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 4.837 on 66 degrees of freedom
(1 observation deleted due to missingness)
Multiple R-squared: 0.4151, Adjusted R-squared: 0.3973
F-statistic: 23.42 on 2 and 66 DF, p-value: 2.063e-08
```

Dropout Rate, FRL Eligibility, & SWEPT per Pupil

1. 2011-2012
    a. R Code

```
m2_dropout_1112 <- lm(dropout_rate ~ swept_pp + frl, data =
d1112)
```

    b. Output

```
lm(formula = dropout_rate ~ swept_pp + frl, data = d1112)
Residuals:
Min 1Q Median 3Q Max
-3.3160 -1.4780 -0.3116 1.1435 5.2684
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 1.1087781 0.6503214 1.705 0.0928 .
swept_pp -0.0002343 0.0001223 -1.916 0.0597 .
frl 0.0723382 0.0174054 4.156 9.39e-05 *
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 2.123 on 67 degrees of freedom
Multiple R-squared: 0.2404, Adjusted R-squared: 0.2177
F-statistic: 10.6 on 2 and 67 DF, p-value: 9.999e-05
```

2. 2018-2019
    a. R Code

```
m2_dropout_1819 <- lm(dropout_rate ~ swept_pp + frl, data =
d1819_fixed)
```

    b. Output

```
lm(formula = dropout_rate ~ swept_pp + frl, data = d1819_fixed)
Residuals:
Min 1Q Median 3Q Max
-3.2609 -0.7451 -0.0904 0.5033 8.4517
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) -1.360e-01 5.567e-01 -0.244 0.808
swept_pp -6.442e-05 9.983e-05 -0.645 0.521
frl 7.245e-02 1.409e-02 5.142 2.55e-06 *
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 1.796 on 67 degrees of freedom
Multiple R-squared: 0.2976, Adjusted R-squared: 0.2766
F-statistic: 14.19 on 2 and 67 DF, p-value: 7.254e-06
```

3. 2023-2024
    a. R Code

```
m2_dropout_2324 <- lm(dropout_rate ~ swept_pp + frl, data =
d2324)
```

    b. Output

```
lm(formula = dropout_rate ~ swept_pp + frl, data = d2324)
Residuals:
Min 1Q Median 3Q Max
-3.8250 -0.8158 -0.2286 0.9522 6.8011
Coefficients:
Estimate Std. Error t value Pr(>|t|)
```

```
(Intercept) 1.0610051 0.4884749 2.172 0.03345 *
swept_pp -0.0003749 0.0001234 -3.037 0.00342 **
frl 0.0689809 0.0130980 5.267 1.63e-06 *
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 1.583 on 66 degrees of freedom
(1 observation deleted due to missingness)
Multiple R-squared: 0.3894, Adjusted R-squared: 0.3709
F-statistic: 21.04 on 2 and 66 DF, p-value: 8.529e-08
```

College Entry Rate, FRL Eligibility, & SWEPT per Pupil

1. 2011-2012
    a. R Code

```
m2_college_1112 <- lm(college_rate ~ swept_pp + frl, data =
d1112)
```

    b. Output

```
lm(formula = college_rate ~ swept_pp + frl, data = d1112)
Residuals:
Min 1Q Median 3Q Max
-24.439 -6.372 -1.519 7.508 25.546
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 64.0381144 3.0384389 21.076 < 2e-16 *
swept_pp 0.0014054 0.0005714 2.460 0.0165 *
frl -0.6955322 0.0813218 -8.553 2.43e-12 *
---
Signif. codes: 0 '*' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 9.92 on 67 degrees of freedom
Multiple R-squared: 0.5439, Adjusted R-squared: 0.5303
F-statistic: 39.95 on 2 and 67 DF, p-value: 3.793e-12
```

2. 2018-2019
    a. R Code

```
m2_college_1819 <- lm(college_rate ~ swept_pp + frl, data =
d1819_fixed)
```

    b. Output

```
lm(formula = college_rate ~ swept_pp + frl, data = d1819_fixed)
Residuals:
Min 1Q Median 3Q Max
-22.0397 -5.4151 -0.1499 7.4894 21.0046
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 67.7179815 3.0563238 22.157 < 2e-16 *
swept_pp 0.0008667 0.0005481 1.581 0.118
frl -0.7685022 0.0773484 -9.936 8.33e-15 *
---
```

```
Signif. codes: 0 ‘***’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 9.86 on 67 degrees of freedom
Multiple R-squared: 0.617, Adjusted R-squared: 0.6055
F-statistic: 53.96 on 2 and 67 DF, p-value: 1.093e-14
```

3. 2023-2024
    a. R Code

```
m2_college_2324 <- lm(college_rate ~ swept_pp + frl, data =
d2324)
```

    b. Output

```
lm(formula = college_rate ~ swept_pp + frl, data = d2324)
Residuals:
Min 1Q Median 3Q Max
-24.995 -8.119 0.161 6.846 32.363
Coefficients:
Estimate Std. Error t value Pr(>|t|)
(Intercept) 65.0211513 3.3804657 19.234 < 2e-16 ***
swept_pp 0.0010154 0.0008542 1.189 0.239
frl -0.7578935 0.0906440 -8.361 5.98e-12 ***
---
Signif. codes: 0 ‘***’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 10.96 on 66 degrees of freedom
(1 observation deleted due to missingness)
Multiple R-squared: 0.5333, Adjusted R-squared: 0.5191
F-statistic: 37.71 on 2 and 66 DF, p-value: 1.199e-11
```

Year-by-Year Multiple Regression Table:

1. R Code

```
modelsummary(
list(
"Grad 2011-12" = m2_grad_1112,
"Grad 2018-19" = m2_grad_1819,
"Grad 2023-24" = m2_grad_2324,
"Dropout 2011-12" = m2_dropout_1112,
"Dropout 2018-19" = m2_dropout_1819,
"Dropout 2023-24" = m2_dropout_2324,
"College Entry 2011-12" = m2_college_1112,
"College Entry 2018-19" = m2_college_1819,
"College Entry 2023-24" = m2_college_2324 ),
coef_map = c(
 "(Intercept)" = "Intercept",
 "swept_pp" = "SWEPT per Pupil",
 "frl" = "FRL Eligibility"),
statistic = "({std.error})",
stars = TRUE,
```

```
gof_map = tribble(
 ~raw, ~clean, ~fmt,
"nobs", "Num.Obs.", 0,
"r.squared", "R2", 3,
"adj.r.squared", "R2 Adj.", 3),
fmt = 6 )
```

2. Original Table

	Grad 2011-12	Grad 2018-19	Grad 2023-24	Dropout 2011-12	Dropout 2018-19	Dropout 2023-24	College Entry 2011-12	College Entry 2018-19	College Entry 2023-24
Intercept	93.878341***	96.310327***	95.122785***	1.108778+	-0.135958	1.061005*	64.038114***	67.717982***	65.021151***
	(1.737275)	(1.644353)	(1.492480)	(0.650321)	(0.556743)	(0.488475)	(3.038439)	(3.056324)	(3.380466)
SWEPT per Pupil	0.000726*	0.000290	0.001005**	-0.000234+	-0.000064	-0.000375**	0.001405*	0.000867	0.001015
	(0.000327)	(0.000295)	(0.000377)	(0.000122)	(0.000100)	(0.000123)	(0.000571)	(0.000548)	(0.000854)
FRL Eligibility	-0.255142***	-0.245513***	-0.235438***	0.072338***	0.072452***	0.068981***	-0.695532***	-0.768502***	-0.757894***
	(0.046497)	(0.041615)	(0.040019)	(0.017405)	(0.014090)	(0.013098)	(0.081322)	(0.077348)	(0.090644)
Num.Obs.	70	70	69	70	70	69	70	70	69
R2	0.346	0.363	0.415	0.240	0.298	0.389	0.544	0.617	0.533
R2 Adj.	0.326	0.344	0.397	0.218	0.277	0.371	0.530	0.606	0.519

+ p < 0.1, * p < 0.05, ** p < 0.01, *** p < 0.001

Pooled Interaction Regression Models: SWEPT per Pupil & Student Outcomes with Year Interaction:

1. SWEPT per Pupil, FRL Eligibility, & Graduation Rate
    a. R Code

```
int_grad <- lm(grad_rate ~ swept_pp * year + frl, data =
panel3)
```

    b. Output

```
lm(formula = grad_rate ~ swept_pp * year + frl, data = panel3)
Residuals:
     Min       1Q   Median       3Q      Max
-16.9407  -2.6911   0.0626   2.9882  15.1370
Coefficients:
                          Estimate Std. Error t value Pr(>|t|)
(Intercept)            93.5907955  1.2231609  76.516   <2e-16 ***
swept_pp                0.0007271  0.0003029   2.400   0.0173 *
year2018-19             2.7168622  1.3915995   1.952   0.0523 .
year2023-24             1.8196687  1.4247925   1.277   0.2030
frl                    -0.2454283  0.0245929  -9.980   <2e-16 ***
swept_pp:year2018-19 -0.0004371  0.0004195  -1.042   0.2987
swept_pp:year2023-24  0.0002651  0.0005076   0.522   0.6021
---
Signif. codes:  0 ‘***’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 5.26 on 202 degrees of freedom
  (1 observation deleted due to missingness)
Multiple R-squared:  0.3905,    Adjusted R-squared:  0.3724
F-statistic: 21.57 on 6 and 202 DF,  p-value: < 2.2e-16
```

2. SWEPT per Pupil, FRL Eligibility, & Dropout Rate
    a. R Code

```
int_dropout <- lm(dropout_rate ~ swept_pp * year + frl, data =
panel3)
```

    b. Output

```
lm(formula = dropout_rate ~ swept_pp * year + frl, data =
panel3)
Residuals:
    Min      1Q  Median      3Q     Max
-3.8647 -1.0500 -0.1943  0.7721  8.4841
Coefficients:
                          Estimate Std. Error t value Pr(>|t|)
(Intercept)             1.1393209  0.4278510   2.663  0.00837 **
swept_pp               -0.0002344  0.0001060  -2.212  0.02807 *
year2018-19            -1.2391836  0.4867693  -2.546  0.01165 *
year2023-24            -0.1452819  0.4983800  -0.292  0.77096
frl                     0.0713064  0.0086024   8.289 1.58e-14 ***
swept_pp:year2018-19    0.0001688  0.0001467   1.150  0.25133
swept_pp:year2023-24 -0.0001376  0.0001775  -0.775  0.43940
---
Signif. codes:  0 ‘***’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 1.84 on 202 degrees of freedom
  (1 observation deleted due to missingness)
Multiple R-squared:  0.318,     Adjusted R-squared:  0.2977
F-statistic:  15.7 on 6 and 202 DF,  p-value: 9.045e-15
```

3. SWEPT per Pupil, FRL Eligibility, & College Entry Rate
    a. R Code

```
int_college <- lm(college_rate ~ swept_pp * year + frl, data =
panel3)
```

    b. Output

```
lm(formula = college_rate ~ swept_pp * year + frl, data =
panel3)
Residuals:
    Min      1Q  Median      3Q     Max
-24.895  -6.669  -0.781   7.247  32.462
Coefficients:
                          Estimate Std. Error t value Pr(>|t|)
(Intercept)            65.3950554  2.3754770  27.529   <2e-16 ***
swept_pp                0.0014003  0.0005882   2.380   0.0182 *
year2018-19             1.4681743  2.7025982   0.543   0.5876
year2023-24            -0.8496587  2.7670618  -0.307   0.7591
frl                    -0.7413723  0.0477614 -15.522   <2e-16 ***
swept_pp:year2018-19 -0.0005061  0.0008146  -0.621   0.5352
swept_pp:year2023-24 -0.0003638  0.0009857  -0.369   0.7125
```

```
---
Signif. codes:  0 ‘***’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1
Residual standard error: 10.21 on 202 degrees of freedom
  (1 observation deleted due to missingness)
Multiple R-squared:  0.565,     Adjusted R-squared:  0.5521
F-statistic: 43.73 on 6 and 202 DF,  p-value: < 2.2e-16
```

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ligibility%2FFree%20Reduced%20K-12%20School%20Lunch%20Eligibility%20Rates%20by%20School&name=Free%20Reduced%20K-12%20School%20Lunch%20Eligibility%20Rates%20by%20School&categoryName=Free%20and%20Reduced%20School%20Lunch%20Eligibility&categoryId=18#.

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