



**TOWN OF SANBORNTON**  
**OFFICE OF THE BOARD OF SELECTMEN**

P.O. Box 124 • 19 Meetinghouse Hill Road  
Sanbornton, New Hampshire 03269

March 1, 2024

The Town of Sanbornton Board of Selectmen would like to bring your attention to **an important matter affecting your property taxes to be voted on at the upcoming Winnisquam Regional School District (WRSD) District Meeting on March 23, 2024 at 9 am.** Although the information that follows does not affect town operations, the Board has determined that it does affect the local education portion of your tax bill, and is therefore of general interest to Sanbornton residents and worthy of your awareness and consideration.

The information that follows, provided by the WRSD “Formula Study Committee,” explains the details of the Warrant Article and the tax implications to Sanbornton residents. Your attendance and your vote are imperative, as **THE OUTCOME OF THE VOTE ON THE ARTICLE WILL DIRECTLY IMPACT YOUR TAX BILL FOR THE NEXT FIVE YEARS.**

The Board of Selectmen humbly request that all registered Sanbornton voters attend the WRSD Annual Meeting if able, and vote on this important measure. Thank you.

Town of Sanbornton Board of Selectmen  
Brandon Deacon      Bob Lambert      Glenn Frederick

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The Winnisquam Regional School District Formula Study Committee is pleased that the Board of Selectmen has provided us this opportunity to share important information regarding a proposed change to how the operating costs of the school district is calculated, and how this may impact the school tax portion for your total property tax bill.

**What is this all about?** By law, every 5 years a cooperative school district must establish a committee to review their cost allocation formula (as authorized by a Warrant Article voted at the 2023 Annual District Meeting). The review committee consisted of a select board member, a school board member, and a public member from each of the contributing towns. This group met between July and October to deliver a report and recommendation to the School Board; the recommendation will be on the warrant at the WRSD District Meeting on March 23, 2024. Both the Winnisquam School Board and Budget Committee recommend this warrant article.

**What is the recommended proposal?** Currently, the school district allocates the costs of operating the district on a formula based on 70% ADM (Average Daily Membership, or a town’s student enrollment) and 30% EV (Equalized Valuation, or a town’s property valuation.) **The recommendation is to change this ratio so that ADM will increase from 70% to 75% and EV will decrease from 30% to 25% by 1% each, every year over a five-year period until Fiscal Year 28/29.** At the end of five years, state law requires another review of the formula.

**How did the Committee reach its recommendation?** Formulas among all of the cooperative school districts in the state were reviewed. All are built upon two components, ADM (which is student population from a contributing town) and EV (which is a town’s total property valuation). WRSD currently allocates its costs among the three towns (Sanbornton, Tilton, and Northfield) based on a formula that weights the costs at 70%

on ADM and 30% on EV. This formula has been in place since 2006; there has been no recommendation to change this formula until now.

The committee also reviewed many local factors, most notably the declining student enrollment in the district. Sanbornton and Northfield have each seen their percentage of students (ADM) decline, with Tilton experiencing modest growth. With the recent revaluation of properties, Sanbornton has seen property values rise significantly (EV). Tilton is still in the process of completing its 5 year property revaluation. Past and present study groups have expressed concern that each town is on a different revaluation cycle and each uses a different revaluation contractor; however, synchronizing revaluations does not seem possible.

The committee agreed that actual education costs are based on the number of students, and increasing the percentage of costs tied to that factor (ADM) seemed the most realistic and appropriate metric for determining each town's funding contribution. Each town would be paying most of their share of the costs based upon respective student enrollments. The actual number of students and their educational needs also serves as the basis of state education funding (including special education services and poverty factors such as free and reduced lunch funding). Notably, Sanbornton receives very little state aid in comparison to the other towns in the district due to higher property values, lower student enrollment, fewer special education needs and fewer poverty factors.

**What does this all mean to you as a taxpayer?** If approved, this change should result in a gradual reduction in the EV factor that would otherwise cause your school tax to increase, aside from actual increases in the cost of education itself. While a 1% per year change seems insignificant, the compounding effect over five years is not. Without this change, the current formula's 30% property valuation (EV) component will increase Sanbornton's share of the total district cost, even as our student population (ADM) is projected to continue declining.

**What do you need to do?** The proposed change to the formula will be voted on at the WRSD District meeting on Saturday March 23, 2024 beginning at 9 AM. **Adoption of any change to the formula requires a 2/3 ballot vote, and this is the first item to be considered that day.** Once an article is presented it can also be amended, which could completely alter the proposal and make changes that might not be in the best interest of Sanbornton or either of the other towns. **Unless Sanbornton voters are present in sufficient numbers, any other individual or group at the meeting could offer an amendment unfavorable to Sanbornton taxpayers, and the only way to prevent that from passing, is to be present and voting. Once a formula change has been voted on, by law, it cannot be changed again for five years.**

Traditionally, Sanbornton has had low voter participation at school board Annual District Meetings. Please make every effort to attend this important event, as making this change to the cost allocation formula is very important to our tax rate over the next five years. We have an opportunity to make this needed change; however, we need your participation and your vote as a taxpayer from our town. We hope you will be in attendance.

**See you on Saturday, March 23, 2024 at 9:00 A.M. at the Winnisquam Regional High School Gymnasium in Tilton. Thank you for your consideration!**

Sean Goodwin  
School Board Member

Glenn Frederick  
Select Board Member

Nina Gardner  
Public Member