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# Under Construction: Improving New Hampshire’s School Building Aid Program

January 2011

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## **Executive Summary**

Building a new school is a hefty financial undertaking, especially for small districts that lack large tax bases. For more than half a century, New Hampshire has helped local school districts pay for new construction through the School Building Aid program. This program has underwritten the construction and renovation of hundreds of school buildings, with the fundamental policy outline largely in place since the late 1950s.

But in recent years, the program's cost has increased at a rate far exceeding the rest of the state budget, raising concerns about how to maintain this service to local school districts. In a 2006 report<sup>1</sup>, the Center first identified School Building Aid as one of the top drivers of increased state spending; the description remains true today. Requests from districts will exceed \$50 million a year in the coming biennium, up from \$25 million in FY2003.

Aside from that long-term growth in the program's cost, lawmakers three years ago made a major change in the way the state paid for School Building Aid. Rather than drawing annual district reimbursements out of the General Fund, the Legislature bonded the payments for FY2009-11, for a total of \$131 million. While that decision was made in response to fiscal pressures from the recession, bonding future School Building Aid payments will add to the state's debt burden in coming years.

In addition, the state has already committed to spending nearly \$540 million over the next 30 years on previously approved school construction projects. That long-term obligation complicates attempts at "quick fixes" of the School Building Aid program, such as extending the moratorium on new projects that the Legislature approved last year.

### **Redesigning the program**

Accordingly, any attempt to redefine New Hampshire's School Building Aid program must grapple with two distinct sets of problems: the immediate budgetary considerations in funding the program over the next biennium, and the long-term question of how to better define the program's goals and craft a policy that best achieves those goals.

As defined in statute and outlined in legislative precedent, a major goal of School Building Aid is to direct more money to the districts most in need of help. But an analysis by the Center shows that the current program may be missing that target. Some policy options that better meet that goal, while also improving the program's long-term fiscal stability, include:

• Capping annual state grants to districts, rather than allowing district demand to determine funding.

• Establishing a priority list for new construction projects deemed eligible for state reimbursement. A district's placement on that list would be determined by the condition

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<sup>1</sup> "Fiscal Feast and Famine," New Hampshire Center for Public Policy Studies, December 2006.

of existing facilities and financial need. Projects that do not receive funding in a given year will be placed on a wait list.

É Rewriting the aid formula to lower the base reimbursement rate from 30 percent and increase the maximum rate from the current 60 percent.

É Assigning a dedicated revenue source to pay down the existing obligation for already-approved construction.

É Commissioning an inventory of the state's school facilities ó including descriptions of the age and condition of buildings, building systems, and school sites ó and establishing a mechanism for regular updates of that inventory.

É Ending the recent practice of bonding the state's annual School Building Aid payments.

An alternate approach would be to include the cost of new school construction in the formula used to calculate the cost of an adequate education. Such an approach would provide predictability and stability for the state, something the current program now lacks. One possible disadvantage: Districts might not set aside the building aid component of their adequacy grants, leaving them with no "stockpile" when the time for major construction comes.

## **Program History and Explanation**

New Hampshire's School Building Aid program has seen several changes since it was designed more than 50 years ago, but the core program remains in place. In simple terms, the state pays a percentage of districts' annual principal payments on bonds for new construction or major renovations.

Under the current guidelines, all districts are eligible for a base reimbursement rate of 30 percent. But several factors can boost that base rate. For instance, cooperative school districts receive a base 40-percent reimbursement, with an extra 5 percent for each additional town in those districts, up to 55 percent.

Since 2005, the state has also offered an "alternative" reimbursement formula that provides more assistance to poorer school districts. This alternative formula, which ranks towns by median family income and equalized property valuation, can raise a district's reimbursement rate to as high as 60 percent.

Expenses eligible for state aid include:

- É Construction costs, including the total cost of labor and materials
- É Site development
- É Cost of purchasing new buildings
- É Land purchase, including land for buildings, parking lots and playing fields
- É Planning and design costs

ÉNew construction equipment  
ÉFurniture and fixtures.

State reimbursements are assessed on a district's principal costs as well as funds spent directly from the district budget; finance charges and interest on construction bonds are not eligible for state aid. The state does not transfer aid to districts in a single lump sum. Payments are made over the term of the project financing, with two equal annual payments – one in October, one in April.

Prior to receiving approval for the School Building Aid program, districts are required to submit maintenance plans for the new facilities to the state Department of Education. Since 2005, the state has set annual limits on the lot size, square footage per pupil, and price per square foot for reimbursable expenses. The price per square foot varies by county and by type of school (elementary, middle, and high). Districts seeking state aid must also meet state education requirements for the relevant buildings. The Department of Education does not audit projects approved for state School Building Aid.

One additional note: The state is not required to pay the entire reimbursement rate to each district. According to state statute, if the amount appropriated in any given year is not enough to cover the calculated reimbursements, districts are to receive pro-rated amounts. But, in practice, shortfalls in the program are generally made up in the subsequent fiscal year. This has helped foster the impression that School Building Aid is a mandatory form of state assistance – a guarantee by the state to local districts.

## **Differences Across School Districts**

Much past debate about School Building Aid has focused on finding ways to provide more state assistance to low-wealth districts. For instance, a legislative study committee determined last year that the program needs "to be more fair and equitable to those schools and communities with the greatest need." Similarly, the goal of the "alternative" formula, which took effect in 2005, was to "benefit less wealthy communities," according to records from the legislative debate.

But when considering whether to increase incentives for poorer districts, policymakers should decide whether such an approach has worked in the past.

### **What can we determine about the effect of the alternative formula?**

Since the Department of Education adopted the alternative School Building Aid formula five years ago, 29 districts have qualified for the top rates of between 60 percent and 55 percent state aid. Of those 29 "poor" districts, 12 undertook projects eligible for School Building Aid, at a total of \$84.6 million in construction costs. (See Appendix A.) On a per-pupil basis, that comes to \$5,815.

Under those same rankings, 78 districts qualify for the lowest reimbursement rate of 30 percent, meaning they place highest in terms of equalized property valuation per student and median income. Since 2005, 31 of those "wealthy" districts initiated projects eligible

for School Building Aid ó at \$216 million in total building costs. That comes to \$4,272 in construction spending per student.

From these figures, it appears that ó at least among those that have undertaken construction ó poorer districts spent more per pupil on construction than the wealthiest districts in the five years since the state began offering incentives to poor districts: \$5,768 per student in the poor districts compared to \$4,272 per student in the wealthy districts.

But the wealthier districts appear to be spending more money overall, building bigger, more expensive schools. Of the 100 most expensive building projects currently receiving School Building Aid, just five (a new elementary school in Somersworth, a capital improvement plan in Hinsdale, an energy system replacement in Rochester, a multi-school renovation in Claremont and an elementary school addition in Newport) are in the 29 õpoorö districts eligible for the highest rate of state reimbursement.

### **School infrastructure information lacking**

Embarking on major school construction is a complicated function of need and ability to pay. But measuring the relationship between the two with any precision in New Hampshire is difficult. For one, the state does not maintain a database detailing the condition of its school infrastructure, so it is not possible to say categorically whether poorer districts have a disproportionate share of buildings in dire need of repair or replacement. In other words, it is hard to determine whether the districts most in need of new facilities are actually spending the money.

The most recent survey of New Hampshire's schools is more than a decade old and was compiled through self-reported accounts by school administrators. Those administrators answered broad questions about their facilities' age, size, energy and heating systems, construction, and building environment. The private firm that oversaw the survey acknowledged that it was õnon-technical,ö since it was not performed by trained engineers. Only five schools received on-site visits to verify the information in the surveys. õThe survey information should not be used to compare individual schools or communities,ö the surveyors' report concludes. The report also recommended that the state develop an ongoing method to monitor the condition of school buildings.<sup>2</sup>

No such mechanism yet exists. And without that kind of information, it is difficult to gauge the degree to which policy decisions such as a higher reimbursement rate will spur poorer districts to initiate new construction. If policymakers wish to direct School Building Aid money to the communities that need it most, more information about the condition of the state's facilities will help determine that need with greater precision.

### **Should the policy promote regional school districts?**

A corollary to this discussion ó and one that any revised School Building Aid program should consider ó is the influence state construction aid has in spurring towns to consolidate into regional school districts. Prior to the implementation of the alternate

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<sup>2</sup> õNew Hampshire Public Schools Facilities Adequacy and Condition Study Report,ö August 23, 2000; H.L. Turner Group, Concord, N.H.

formula five years ago, the program offered the highest rate of building aid to cooperative school districts ó up to 55 percent state reimbursement, versus the 30 percent reimbursement for single-town districts. With the adoption of the alternate formula, poor communities now receive a larger share of state aid by building their own school rather than consolidating their with neighboring towns.

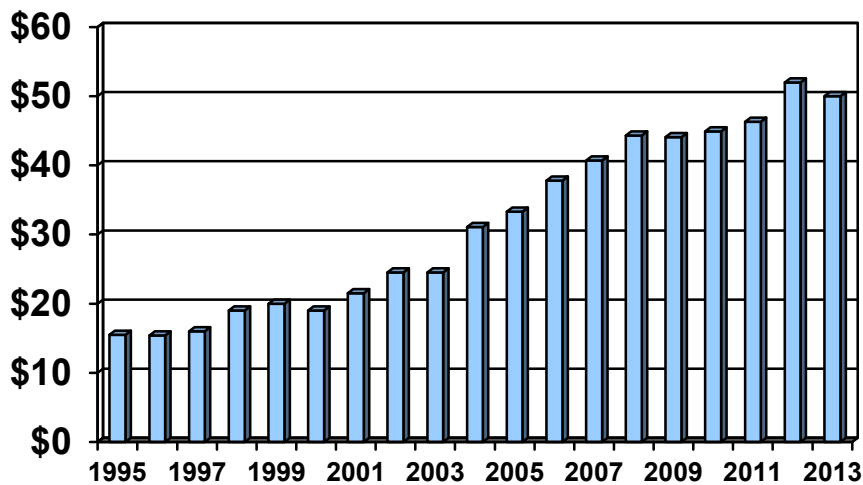
Of course, creating a regional school district carries multiple advantages and disadvantages for a community. But the question that arises from this is: Should a reformed School Building Aid program include greater incentives for smaller districts to pool resources by creating regional cooperatives, thus saving on maintenance, staffing and other costs? And is such a goal obscured by a program that targets money based on a district's wealth?

Interestingly, several of the most expensive building projects of the past decade involved towns who built their own high schools after pulling out of multi-town districts or ending tuition agreements with other communities. Those include new high schools in Bedford (\$52 million), Windham (\$50 million), Bow (\$16 million), and Litchfield (\$13 million), all of which received 30 percent state aid.

## Understanding the Growth in Program Expense

Between FY2000 and FY2011, state appropriations for School Building Aid increased more than 140 percent, from \$19 million to \$46 million (Figure 1). Annual requests for FY2012 and FY2013 are expected to reach \$52 million and \$50 million, respectively. (The FY2012-13 numbers are department requests for the upcoming budget negotiations, based on district eligibility for new projects and existing state obligations.)

**Figure 1: Annual School Building Aid Appropriations in Millions, 1995-2013**



Source: Office of the Legislative Budget Assistant

Assuming no change in program eligibility, School Building Aid is expected to cost the state more than \$60 million by FY2016, according to figures from the Department of Education.

Looking even further into the future, the state's long-term commitment to the School Building Aid program assumes a grand scale. Regardless of any potential changes in program eligibility or funding mechanisms, the state has committed to spending more than \$500 million over the next 30 years for already-approved construction projects. This long-term obligation is discussed in greater detail below.

### **New high schools have driven program cost**

What is driving this growing cost? Put simply, high schools. Over the past decade, New Hampshire has witnessed an intense period of large-scale high school construction and renovation, particularly in bigger school districts. And because the state doles out School Building Aid over the life of a project's bond, rather than in single lump payments, big-ticket projects have a greater cumulative fiscal impact, especially when bunched together in a short time period.

An analysis by the Center shows that eleven major high school construction projects totaling \$544 million have become eligible for School Building Aid since 2000, including projects in Nashua (\$123 million), Manchester (\$60 million), Governor Wentworth Regional (\$60 million), Bedford (\$52 million), Exeter (\$51 million), Windham (\$51 million) and Conway (\$32 million). In more than half of those cases (six districts) the state covered at least 50 percent of total project costs.

In addition, in just the past five years, several large-scale middle school building projects also received state aid ó in Keene (\$38 million), Laconia (\$24 million), Lebanon (\$26 million) and Kearsarge Regional (\$26 million.) Reimbursements for those projects ranged between 40 percent and 55 percent of total project costs.

Each of those projects individually added between \$500,000 and \$2 million to the state's annual School Building Aid obligation.

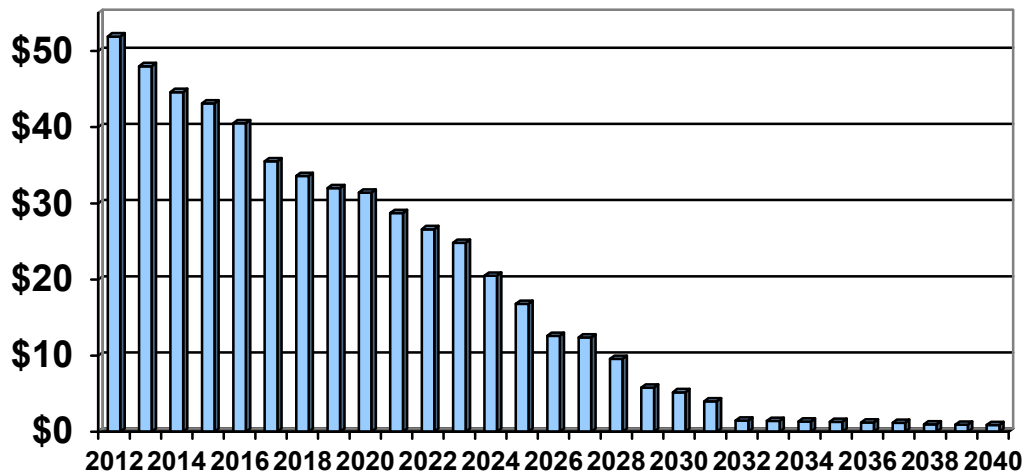
## **The Existing Obligation**

Lawmakers last year put a temporary freeze on new school building aid awards, in an attempt to provide an opportunity for policy review and to slow the long-term growth in School Building Aid costs. But distinct from the question of how to deal with future construction, there is the matter of the state's existing obligation for past construction currently receiving state aid.

The state has still committed to payments totaling \$539 million for roughly 360 projects through FY2040 (Figure 2). The annual payment on this obligation, known as the

program's "tail," comes to \$52 million in FY2012, gradually declining to less than \$1 million in FY2040, as school bonds are retired.<sup>3</sup>

**Figure 2: Existing Annual School Building Aid Obligation, 2012-2040, in millions**



Source: New Hampshire Department of Education

The present figures are simply a snapshot in time; they do not account for new construction projects in coming years. Simply put, this is what the state will owe even if policymakers decide to eliminate School Building Aid for future projects.<sup>4</sup>

Accordingly, any fixes to School Building Aid must take this obligation into account. The significant annual payments already due to districts of more than \$40 million a year through 2016 complicate proposals that call for large upfront investments, such as a revised program that would distribute future monies in one-time payments, rather than in annual allotments.

Scrapping the program altogether however including eliminating payments on previously approved building projects would likely be viewed as a "downshift" in costs to local municipalities and property taxpayers.

## Recent Changes in Financing

Until 2009, the state paid its reimbursements to local school districts each year in cash out of the General Fund. For fiscal years 2009 through 2011, however, the state borrowed

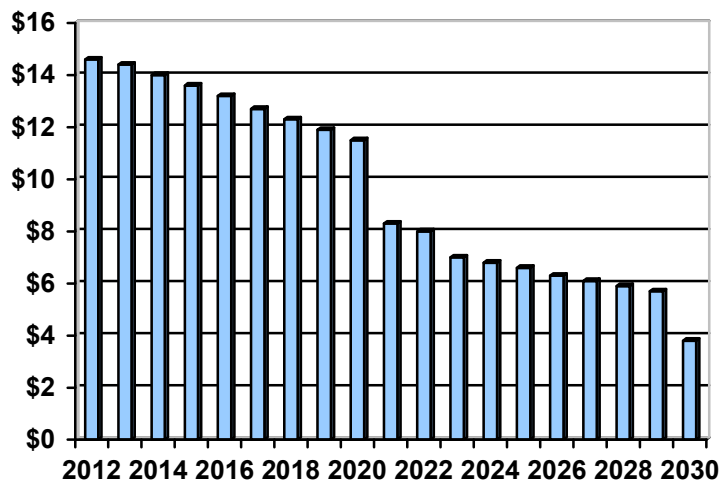
<sup>3</sup> These figures do not include the debt service due on bonds issued to cover the state's payments to districts in FY2009-11, discussed below. With that debt service included, the state's long-term School Building Aid obligation rises to more than \$725 million.

<sup>4</sup> A map of the distribution of these payments by school district is available as Appendix B of this report.

\$131 million to cover its payments to districts, bonding \$40 million in FY09, \$45 million in FY10 and \$46 million in FY11.

The decision to bond those payments was intended to ease pressure on the General Fund in the short term, but it did not come without financial cost. As illustrated in Figure 3, debt service on those bonds will total nearly \$188 million through FY30. Calculated at present-value dollars, those debt payments will cost the state roughly \$145 million over the life of the bonds, according to figures from the State Treasury.

**Figure 3: Debt Service on Bonding of School Building Aid for FY09-11, in millions**



Source: Office the New Hampshire State Treasury

In the coming biennium, FY2012-13, the state owes nearly \$30 million on debt service on those bonds.

Focusing solely on options for financing School Building Aid for the next biennium, one possibility is to continue the practice of bonding the state's payments to districts. That would reduce pressure on the General Fund for FY2012-13. But it makes little sense as a long-term financing solution and does nothing to address the question of how to bring greater fiscal control or parity to the program.

According to the Treasurer's Office, paying for School Building Aid through bonding alone will result in an ever higher rate of growth in that state's financial obligation, with annual debt payments exceeding actual construction aid by FY2026.

## Questions to Consider

As policy makers consider ideas for changing New Hampshire's School Building Aid program, the following questions may provide points for discussion:

**1. What should New Hampshire's School Building Aid program pay for?** The state now pays for some items – such as land acquisition, playing fields and furniture – that many states exclude from their building aid program. In Vermont, for instance, the costs of land acquisition and furniture are not eligible for state aid. Connecticut's reimbursement formula is far more specific than New Hampshire's. In that state, an auditorium's stage is eligible for the full state reimbursement rate, but an auditorium's seating area is only eligible for half the reimbursement rate. Additionally, some items – such as athletic fields, playgrounds and parking lots – are eligible for only half the district's normal reimbursement rate.

**2. What is the best way to pay for the program, both the existing commitment for past projects, as well as future construction subsidies?** Policymakers may wish to consider a program that prioritizes the projects eligible for subsidy each year, with a cap on total annual expenditures. While nearly every state assists local school districts with major construction costs, New Hampshire's program is rare in New England in not assigning priority to building projects each year. Massachusetts, Vermont, Maine and Connecticut all use ranking systems to prioritize projects. In Vermont, projects are approved based on ratings that consider existing building conditions, existing school space per student and projected enrollment. In Maine, construction projects are ranked according to a similar point system. Massachusetts's building aid program is a competitive one, and aid is distributed based on "need and urgency," as determined by the School Building Authority. In all three states, projects that do not receive funding are placed on a waiting list. Such a system should include safeguards to prevent districts from allowing their schools to deteriorate in the hopes of winning quicker state aid for new buildings.

In terms of paying for the program, one option is to set up a dedicated revenue source. For instance, since 2004, Massachusetts has dedicated 20 percent of state sales tax receipts to fund school construction payments.

**3. Should the program take a more "targeted" approach, weighing reimbursements towards poorer school districts and reducing – or eliminating altogether – aid for the wealthiest communities?** Massachusetts's reimbursement rate is calculated by taking a base rate of 31 percent for all districts and increasing it based on a community's property value per capita income and poverty rate. Districts can also receive a higher reimbursement for meeting certain "incentive points," such as energy-efficient design, setting aside money in a maintenance trust fund, and agreeing to use "best practices" for routine and capital maintenance. Reimbursement rates generally range between 40 and 80 percent, with higher reimbursements for the poorest districts.

Are there other ways to target School Building Aid? In Vermont, for instance, districts that incorporate renewable energy sources are eligible for up to 75 percent state aid.

**4. Should School Building Aid be considered a component of an “adequate education” and thus included in the state’s adequacy formula, rather than as a stand-alone program?** This may make for a more predictable appropriation for the state. But it may tempt districts to spend the building aid portion of their adequacy payments for non-construction expenses ó thus defeating the purpose of the program.

**5. Should New Hampshire consider a centralized school building authority, with the power to conduct regular audits of subsidized projects, and with greater scrutiny of design and construction choices?** Massachusetts’s program requires direct state oversight through the course of the planning and construction phases. For instance, school districts seeking state building aid must present their plans to a subcommittee of the School Building Authority and receive feedback on their proposal before presenting to the full board. Approval by the state authority is required at several stages of the planning process. The Massachusetts School Building Authority, an agency with 50 staff members, conducts regular audits of construction projects. Such an approach may raise questions about the tradition of local control for New Hampshire’s school districts.

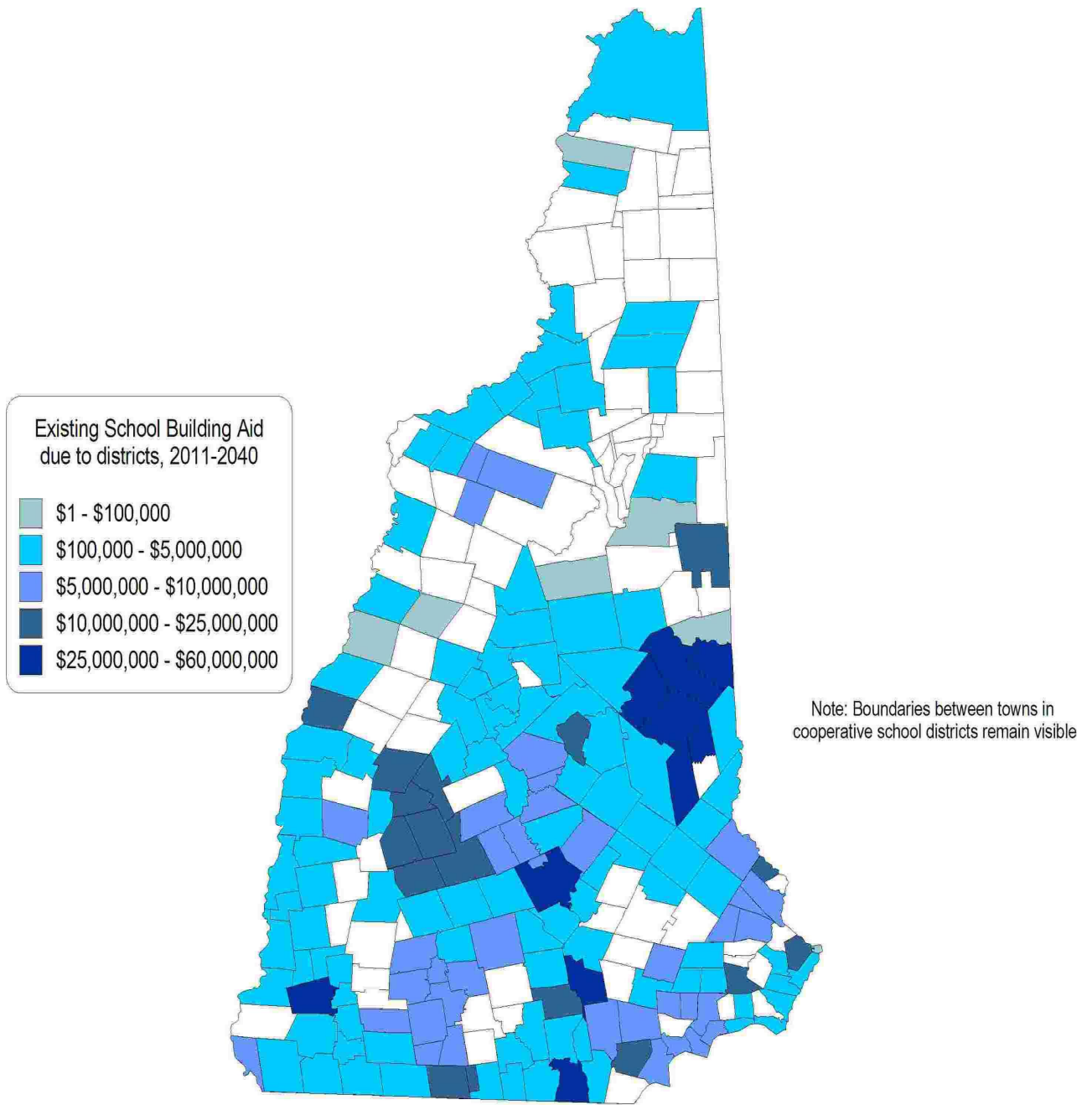
Were New Hampshire to adopt such a model, the state would likely have to compile a thorough inventory of its future school building needs. Connecticut, for instance, maintains an online database, updated every two years, detailing the condition of all public school buildings in the state.

In any case, policymakers need to assess whether New Hampshire currently provides sufficient infrastructure and staff to monitor the effectiveness of a program that distributes \$50 million a year across dozens of school districts.

Appendix A: School Building Aid expenses (2005-10) for districts eligible for lowest reimbursement rates (30 percent) and highest rates (55-60 percent).

DISTRICT	SBA rate	Total school construction spending	State School Building Aid	5 year average enrollment	Construction spending per pupil	State aid per pupil	District's share of construction spending	District construction spending per pupil
NORTHUMBERLAND	60%	\$249,485	\$149,691	439	\$568	\$341	\$99,794	\$227
COLEBROOK AREA	60%	\$312,045	\$187,227	483	\$647	\$388	\$124,818	\$259
FRANKLIN	60%	\$2,700,000	\$1,620,000	1,417	\$1,906	\$1,143	\$1,080,000	\$762
BERLIN	60%	\$2,751,585	\$1,650,951	1,517	\$1,814	\$1,088	\$1,100,634	\$726
PLYMOUTH	60%	\$3,494,638	\$2,096,783	439	\$7,953	\$4,772	\$1,397,855	\$3,181
HAVERHILL COOP	60%	\$4,231,083	\$2,538,650	797	\$5,309	\$3,185	\$1,692,433	\$2,124
NEWPORT	60%	\$10,582,220	\$6,349,332	1,149	\$9,213	\$5,528	\$4,232,888	\$3,685
ROCHESTER	60%	\$14,093,537	\$8,456,122	4,702	\$2,997	\$1,798	\$5,637,415	\$1,199
HINSDALE	60%	\$15,043,996	\$9,026,398	664	\$22,650	\$13,590	\$6,017,598	\$9,060
MILTON	60%	\$4,424,376	\$2,654,826	649	\$6,817	\$4,090	\$1,769,750	\$2,727
GORHAM-RANDOLPH-SHELburne COOP	57%	\$5,385,000	\$3,069,450	514	\$10,477	\$5,972	\$2,315,550	\$4,505
SOMERSWORTH	55%	\$21,363,850	\$11,750,118	1,785	\$11,970	\$6,583	\$9,613,733	\$5,386
WASHINGTON	30%	\$3,887	\$1,166	74	\$53	\$16	\$2,721	\$37
NEW CASTLE	30%	\$13,480	\$4,044	60	\$225	\$67	\$9,436	\$157
BROOKLINE	30%	\$116,000	\$34,800	632	\$183	\$55	\$81,200	\$128
HOLLIS	30%	\$124,950	\$37,485	769	\$162	\$49	\$87,465	\$114
HOPKINTON	30%	\$189,000	\$56,700	1,020	\$185	\$56	\$132,300	\$130
BARTLETT	30%	\$208,482	\$62,545	299	\$698	\$209	\$145,937	\$489
RYE	30%	\$399,762	\$119,929	525	\$762	\$229	\$279,834	\$533
CORNISH	30%	\$490,300	\$147,090	139	\$3,527	\$1,058	\$343,210	\$2,469
DUNBARTON	30%	\$551,735	\$165,521	208	\$2,653	\$796	\$386,215	\$1,857
WATERVILLE VALLEY	30%	\$662,606	\$198,782	32	\$20,706	\$6,212	\$463,824	\$14,495
PLAINFIELD	30%	\$690,000	\$207,000	280	\$2,464	\$739	\$483,000	\$1,725
WESTMORELAND	30%	\$690,000	\$207,000	149	\$4,643	\$1,393	\$483,000	\$3,250
JACKSON	30%	\$936,300	\$280,890	53	\$17,534	\$5,260	\$655,410	\$12,274
THORNTON	30%	\$1,517,000	\$455,100	199	\$7,631	\$2,289	\$1,061,900	\$5,342
GOFFSTOWN	30%	\$1,568,142	\$470,443	1,174	\$1,336	\$401	\$1,097,699	\$935
LEBANON	30%	\$1,712,634	\$513,790	797	\$2,150	\$645	\$1,198,844	\$1,505
SEABROOK	30%	\$1,880,093	\$564,028	827	\$2,272	\$682	\$1,316,065	\$1,591
HOLDERNESS	30%	\$2,505,302	\$751,591	210	\$11,919	\$3,576	\$1,753,711	\$8,343
HUDSON	30%	\$3,043,534	\$913,060	4,135	\$736	\$221	\$2,130,474	\$515
MERRIMACK	30%	\$3,616,562	\$1,084,969	4,583	\$789	\$237	\$2,531,593	\$552
MASON	30%	\$4,000,000	\$1,200,000	107	\$37,383	\$11,215	\$2,800,000	\$26,168
BOW	30%	\$4,056,954	\$1,217,086	1,703	\$2,382	\$715	\$2,839,867	\$1,667
STRAFFORD	30%	\$5,600,000	\$1,680,000	475	\$11,799	\$3,540	\$3,920,000	\$8,260
AMHERST	30%	\$5,978,000	\$1,793,400	1,586	\$3,769	\$1,131	\$4,184,600	\$2,638
GRANTHAM	30%	\$7,159,638	\$2,147,892	229	\$31,320	\$9,396	\$5,011,747	\$21,924
NASHUA	30%	\$9,450,000	\$2,835,000	12,588	\$751	\$225	\$6,615,000	\$525
LONDONDERRY	30%	\$10,715,406	\$3,214,622	5,370	\$1,995	\$599	\$7,500,784	\$1,397
SALEM	30%	\$21,754,002	\$6,526,201	2,945	\$7,388	\$2,216	\$15,227,801	\$5,171
DOVER	30%	\$24,019,537	\$7,205,861	4,105	\$5,851	\$1,755	\$16,813,676	\$4,096
WINDHAM	30%	\$50,615,296	\$15,184,589	1,736	\$29,153	\$8,746	\$35,430,707	\$20,407
BEDFORD	30%	\$52,218,884	\$15,665,665	3,670	\$14,229	\$4,269	\$36,553,219	\$9,960

**Appendix B:** Distribution of School Building Aid, 2011-2040, by school district for previously approved construction projects.



Source: New Hampshire Department of Education

These payments represent the state's annual reimbursements for district principal payments on construction bonds. The statewide payments total \$539 million through 2040 and include roughly 360 construction projects.