

**ASSESSING THE VALUE OF AN
AMHERST SCHOOL DISTRICT
K-8 EDUCATION:
EXECUTIVE SUMMARY**

A Report from the ASD Ways & Means Committee

NOVEMBER 2022

The role of the ASD Ways & Means (W&M) Committee is to conduct due diligence into the strategic fiduciary decisions of the school district on behalf of the residents of Amherst. While our focus is on the proposed, upcoming annual school budgets, our perspective covers multiple years of expenditures (past and future) as well as insights into how the Amherst School District (ASD) schools compare with similar and aspirational ones in delivering educational value, i.e., academic outcomes achieved given the investments made. This report represents our assessment of the educational value of an ASD K-8 education.

To create a solid foundation for our analysis, we've done three things:

- First, for academic outcomes, we've used data compiled by the NH Department of Education (NHDOE) using ASD data submitted by our SAU along with data compiled from other reputable sources such as NWEA, a highly regarded assessment and evaluation organization that SAU39 uses to identify areas for academic improvement. We also use National Student Clearinghouse data that shows where our graduates attend college.
- Second, we've drawn cost data directly from data submitted to NHDOE by all NH districts, including SAU39.
- Third, we discussed with the ASD Board and interim SAU39 superintendent what other communities are valid candidates for academic and cost comparisons.

This overview assesses ASD academic outcomes over several years along with the investments made to enable those achievements. We also assess and contrast comparable districts.

ASD Educational Outcomes

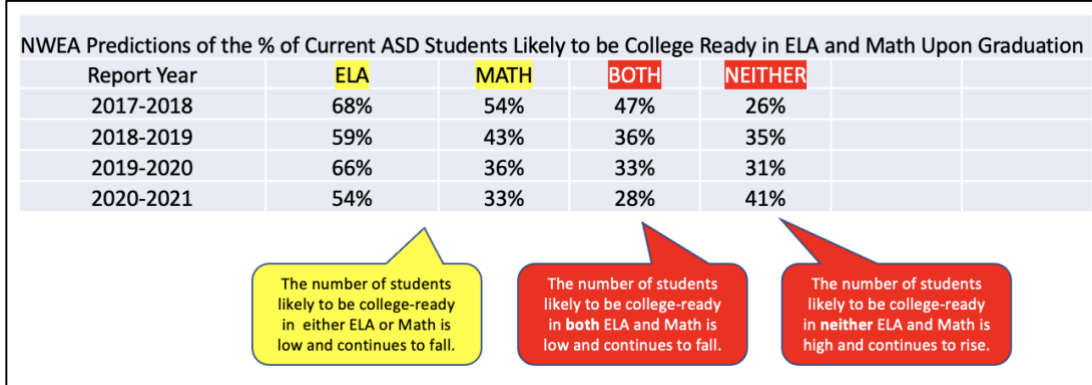
ASD schools cover two-thirds of the K-12 public education life cycle of Amherst students. Today, there are 1,300+ students enrolled in ASD schools. It is essential that, in these formative years, the district provides a strong foundation for all students upon which their future educational success so depends. It is vital to identify as early as possible emerging gaps in the achievement and growth of each student, because once an educational gap opens for an ASD student, that gap never closes throughout the SAU education cycle, thereby stunting the educational prospects for that student over the longer term.

Educational outcomes can include many variables, e.g., creating life-long learners, students who go on to good colleges and/or lucrative careers, students with strong artistic skills, strong critical thinking skills, strong practical real-world skills, strong athletic skills, students who think globally and act locally, etc. We would have used such metrics along with test scores; however, SAU39 does not measure these kinds of outcomes, so there is no data on which to draw.

Also, these outcomes derive from proficiency in the fundamentals of reading, writing, and arithmetic. So, it is on these fundamental measures that we have focused our assessment.

Of the hundreds of data elements we reviewed from a variety of sources, one of the most impactful was the NWEA evaluation of ASD students tested over the past four years. This analysis uncovered meaningful performance shortcomings in English Language Arts (ELA) and Math beginning as early as the third grade. Based on data covering the past previous years, NWEA predicts that:

1. Of today's ASD students, only about one third will be ready to do college-level work in *both* ELA and Math upon graduation from high school.
2. About one third will *not* be ready to do college-level work in *either* ELA or Math.
3. Other students will be college-ready in *one or the other*, but not both.



The number of ASD higher-performing students (achieving college readiness in both Reading and Math) is falling, and the number of lower-performing ASD students (not achieving college readiness in either Reading or Math) is rising. (These two trends may also be true for some comparable schools, but that doesn't lessen the impact on our students.)

What is also disconcerting is the historical persistence of performance gaps. NWEA analysis shows that when ASD students begin to fall behind in a subject area, they do not close that gap throughout the rest of their public education.

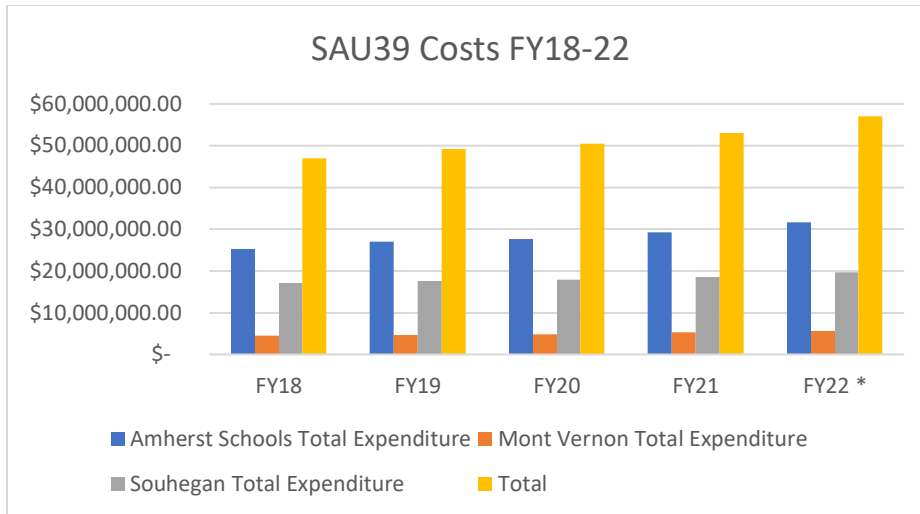
We also reviewed state (SAS) test scores for ASD and peer schools, which reveal that academic proficiency at ASD often falls below that of other comparable schools and districts. (*See the [main report](#) for details.*) Left unresolved, these issues threaten to stunt the academic growth, success, and post-high-school-education options for our students.

ASD Costs

Amherst residents devote upwards of \$300,000 per child to provide a public K-12 education. Of the total annual taxes paid by Amherst resident, about 25% go to municipal/county government, and about 75% go to our schools.

For FY22, the total expenditure for SAU39 was about \$57 million. Of that:

- With ASD consuming \$31.5 million or 54% of the total SAU budget.
- Souhegan consuming about \$19.7 million or 37%.
- Mont Vernon consuming \$5.7 million or about 9%.

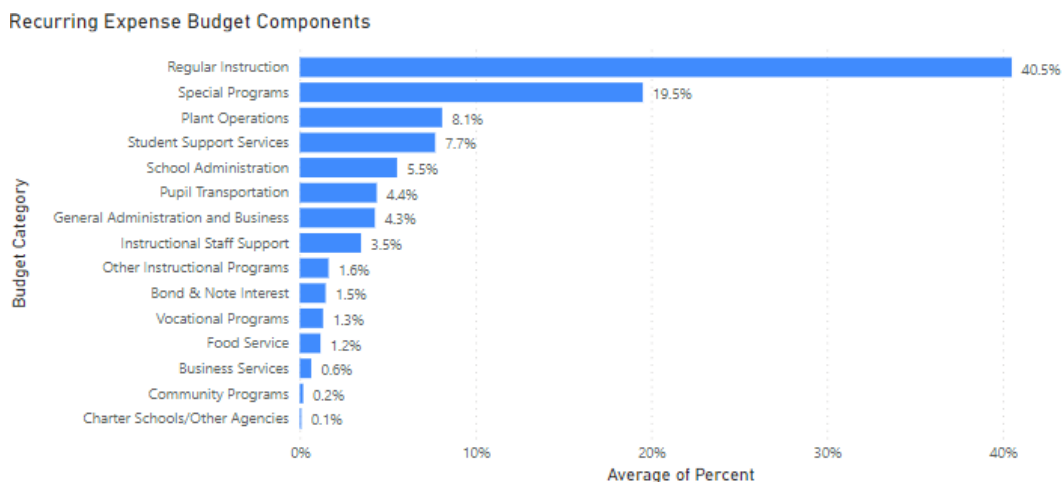


Given this level of spending, it is important to compare ASD’s costs with other similar communities and what those expenditures deliver in educational outcomes. We are using three types of educational cost analysis:

1. A **year-over year comparison** of a proposed budget – going line item by line item – to see if there are major increases or decreases in various line items to explore reasons for the proposed change.
2. A comparison of budgets across comparable communities using the state-mandated **DOE-25 template**, which all districts submit to DOE annually.
3. A comparison of “**All-In Costs Per Pupil**” (All In CPP), which divides the total cost of schools by enrollment. We then compare ASD to comparable schools.

The NHDOE has created a financial reporting template, known as the DOE-25, that all NH districts use to submit their budgets to the state. This set of historical data allows districts to compare their cost distribution with other districts.

In 2020-21, the distribution of all 15 ‘Recurring Expense Categories’ for the state (including all districts) looked like this:



Some interesting general patterns emerge across all districts:

- ~ 75% of the Total Recurring Expense comes from four Recurring Expense Categories.
- ~ 90 % of the Total Recurring Expense comes from eight Recurring Expense Categories.
- Distribution percentages have not varied significantly over the past six years.

This table shows ASD’s expense distribution over the most recently reported four-year period.

ASD Expense Analysis Report - Detail

School Year District	2018_19		2019_20		2020_21		2021_22	
	Percent	Value	Percent	Value	Percent	Value	Percent	Value
Amherst								
Regular Instruction	42.9%	\$10,998,192	40.3%	\$10,806,792	40.4%	\$11,563,583	41.1%	\$12,570,692
Special Programs	19.0%	\$4,870,994	20.8%	\$5,577,699	19.9%	\$5,695,923	19.6%	\$5,981,271
Student Support Services	12.4%	\$3,178,965	12.7%	\$3,405,614	11.9%	\$3,406,105	12.4%	\$3,802,553
General Administration and Business	6.1%	\$1,563,846	7.3%	\$1,957,558	7.7%	\$2,203,950	7.2%	\$2,203,594
Plant Operations	6.4%	\$1,640,756	6.3%	\$1,689,399	7.9%	\$2,261,196	6.4%	\$1,958,665
School Administration	6.0%	\$1,538,209	5.7%	\$1,528,504	5.2%	\$1,488,382	5.0%	\$1,540,623
Pupil Transportation	3.5%	\$897,288	3.0%	\$804,476	3.0%	\$858,682	3.1%	\$939,734
Instructional Staff Support	2.1%	\$538,373	2.0%	\$536,317	1.8%	\$515,209	1.9%	\$594,134
Food Service	0.5%	\$128,184	0.8%	\$214,527	1.5%	\$429,341	2.1%	\$633,733
Other Instructional Programs	0.7%	\$179,458	0.6%	\$160,895	0.5%	\$143,114	1.0%	\$293,190
Bond & Note Interest	0.4%	\$102,547	0.3%	\$80,448	0.2%	\$57,245	0.2%	\$51,275
Business Services	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$322
Charter Schools/Other Agencies	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Community Programs	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Non-Public Programs	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Vocational Programs	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0
Total	100.0%	\$25,636,812	99.8%	\$26,762,229	100.0%	\$28,622,730	100.0%	\$30,569,786

We compared the cost distribution of ASD’s 2020-21 spending with the generalized pattern of spending across the state and with other comparable schools. Here are our key takeaways:

- Regular Instruction (40.4%), Special Programs (19.9%), Plant Operations (7.9%), and School Administration (5.2%) for ASD track closely with the generalized cost distributions.
- Student Support Services for ASD (11.9%) are higher than the 7.7% general distribution.
- General Administration and Business for ASD (7.7%) is higher than the 4.3% general distribution.
- Instructional Staff Support for ASD (1.8%) is lower than the 3.5% general distribution.

Comparing ASD’s 2021-22 spending with the generalized state distribution, we find that:

- Student Support Services rose from 11.9% to 12.4%, which is even higher than the general distribution of 7.7%
- Plant operations dropped from 7.9% in the previous year (which was lower than the 8.1% state average) to 6.4%.
- General Administration and Business for ASD (7.2%) is higher than the 4.3% general distribution.

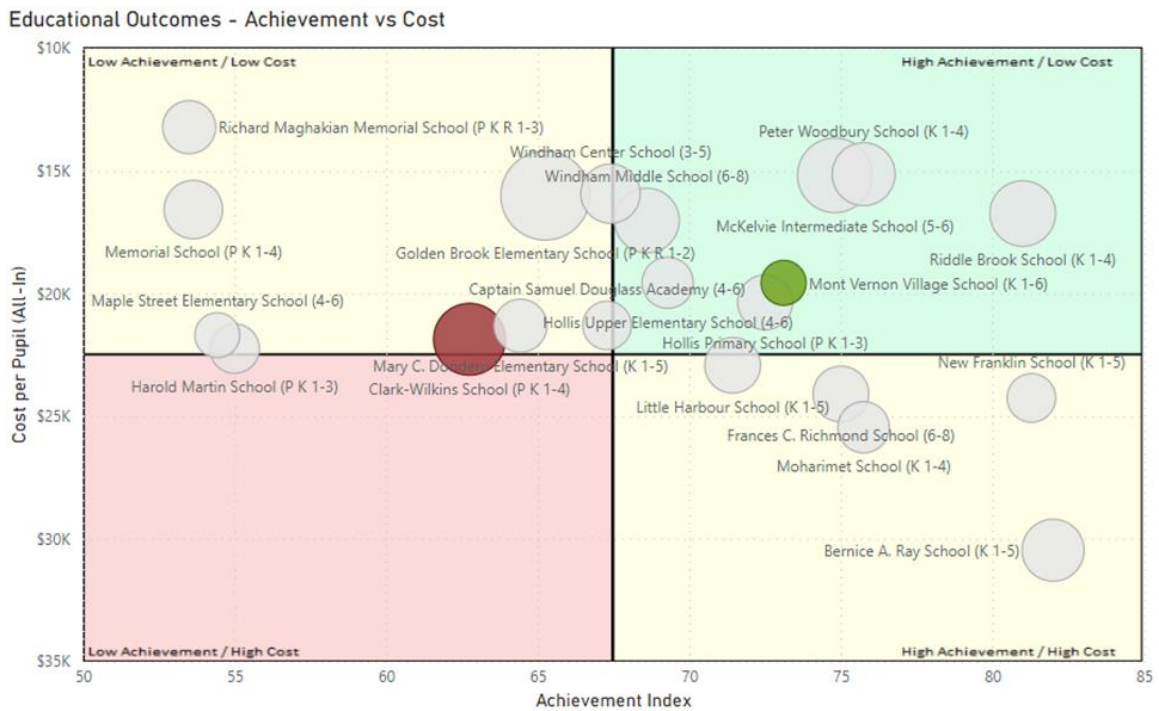
We compared ASD costs in all 15 expense categories with those of comparable districts. That information is in a report entitled, [Comparing NH School Budgets Using DOE-25 Data](#).

Clark Wilkins costs sit in the upper 25% of all comparable schools with an All-In CPP of \$22,000 per student per year. AMS costs are the highest of comparable middle schools with an All-In CPP of \$23,000 per student per year. The [main report](#) provides more cost detail.

Assessing Educational Value

In considering the tradeoff of costs invested to obtain good educational outcomes, the ideal would be to have a low expenditure in taxes contributing to high educational outcomes for students. However, that is not what we see for our ASD schools.

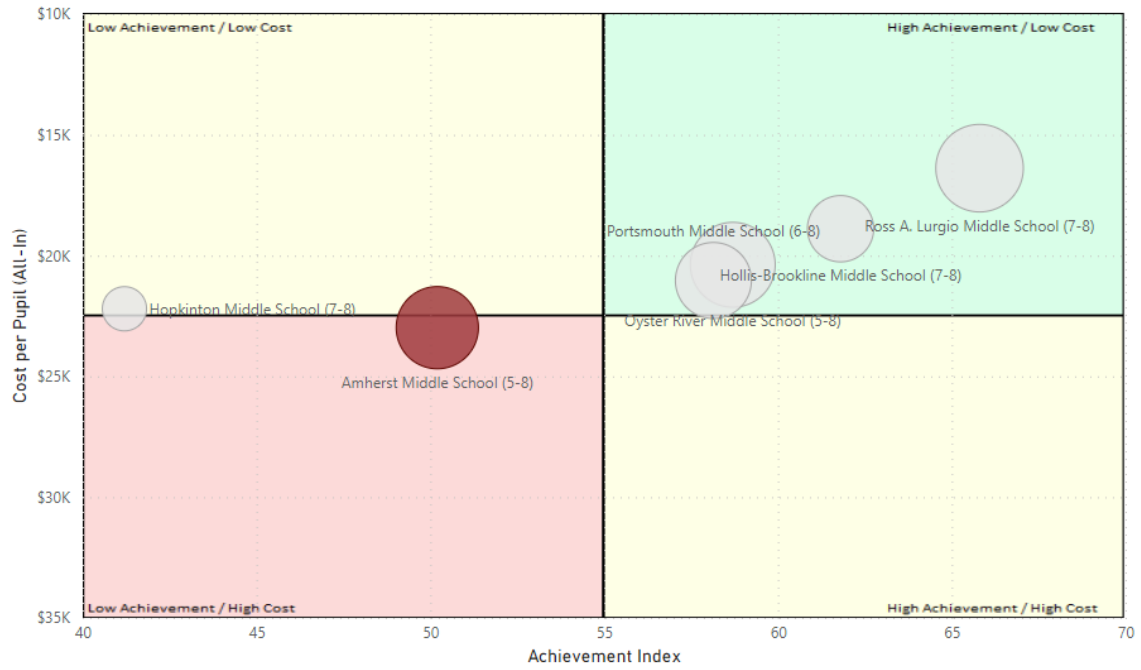
Elementary School Educational Value Comparisons



The Size of the 'bubble = Enrollment. The Y-axis is the 'Cost per Pupil (All-in)' calculated for the school. The X-axis is the Average Proficiency Test Scores for all tests reported to the DOE from the school's grades in 2020_21; (Math, ELA, and Science where applicable).

Middle School Educational Value Comparisons

Educational Outcomes - Achievement vs Cost



Other comparable elementary and middle schools are providing higher educational outcomes at lower cost.

Another way to assess the impact of a K-12 education is where students go on to college after graduation. The National Student Clearinghouse data shows the 25 schools in which our SAU39 graduates have most enrolled from 2014 through 2021.

**Most Common Institutions of Enrollment in the Fall Immediately following High School Graduation
for All Classes by Number of Students**

Name	Rank	State	Level	Type	Total
UNIVERSITY OF NEW HAMPSHIRE- DURHAM	1	NH	4-year	Public	155
NASHUA COMMUNITY COLLEGE	2	NH	2-year	Public	81
KEENE STATE COLLEGE	3	NH	4-year	Public	56
SOUTHERN NEW HAMPSHIRE- 15WEEK	4	NH	4-year	Private	41
UNIVERSITY OF VERMONT & STATE AGRICULTURAL COLLEGE	5	VT	4-year	Public	39
PLYMOUTH STATE UNIVERSITY	6	NH	4-year	Public	34
UNIVERSITY OF RHODE ISLAND	7	RI	4-year	Public	23
NHTI - CONCORD'S COMMUNITY COLLEGE	8	NH	2-year	Public	15
ROGER WILLIAMS UNIVERSITY	9	RI	4-year	Private	15
ROCHESTER INSTITUTE OF TECHNOLOGY	10	NY	4-year	Private	14
WENTWORTH INSTITUTE OF TECHNOLOGY	11	MA	4-year	Private	14
UNIVERSITY OF NEW ENGLAND	12	ME	4-year	Private	13
WORCESTER POLYTECHNIC INSTITUTE	13	MA	4-year	Private	13
SAINT MICHAELS COLLEGE	14	VT	4-year	Private	12
NORTHEASTERN UNIVERSITY	15	MA	4-year	Private	11
SAINT ANSELM COLLEGE	16	NH	4-year	Private	10
SUFFOLK UNIVERSITY BOSTON	17	MA	4-year	Private	10
UNIVERSITY OF MASSACHUSETTS AT AMHERST	18	MA	4-year	Public	10
BENTLEY UNIVERSITY	19	MA	4-year	Private	9
COLBY SAWYER COLLEGE	20	NH	4-year	Private	9
SIMMONS UNIVERSITY	21	MA	4-year	Private	9
ENDICOTT COLLEGE	22	MA	4-year	Private	8
ITHACA COLLEGE	23	NY	4-year	Private	8
RENSSELAER POLYTECHNIC INSTITUTE	24	NY	4-year	Private	8
SYRACUSE UNIVERSITY	25	NY	4-year	Private	8

SOUHEGAN HIGH SCHOOL

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Of the 678 students covered in the chart, over half (372) attended the five highlighted schools.

Overall, we see lower educational outcomes in both our elementary and middle schools compared with peer institutions. On the cost side, ASD expenses are not the highest we saw among comparable schools and districts, but they are high and trending higher.

It is hard to reconcile the current levels of ASD spending with lower educational outcomes. These facts lead us to conclude that the educational value of an ASD K-8 education today is notably lower than it should be. What seems called for is immediate intervention to increase educational outcomes and to manage costs more effectively.