Goffstown School District

FY 2022-2023

Proposed Budget Documents and Presentation Materials

Goffstown School District FY 2023 Proposed Budget Overview

Voter Approved FY 2022 General Fund Budget	**$**	**45,494,111**	
(does not include $200,000 CRF Deposit)			
Proposed FY 2023 General Fund Default Budget	**$**	**45,286,193**	
Difference between FY23 Default and FY22	**$**	**(207,918)**	**-0.46%**
FY 2023 General Fund Base (Default)	**$**	**45,286,193**	
FY 2023 Proposed General Fund New Spending	**$**	**304,144**	
Total Proposed FY 2023 General Fund Budget	**$**	**45,590,337**	
Difference in Proposed and Default	**$**	**304,144**	**0.67% increase**
Difference in Proposed FY23 and FY22	**$**	**96,226**	**0.21% increase**

PROPOSED BUDGET			
Proposed FY 23 General Fund Budget	**$**	**45,590,337**	
Proposed FY 23 Food Service Budget	**$**	**1,245,023**	***Not raised by taxation***
Proposed FY 23 Special Revenue Fund Budget	**$**	**2,000,000**	***Not raised by taxation***
Proposed FY 22 Total Appropriation	**$**	**48,835,360**	

**Tax rate goes up $1.00 for every $1,754,000 in spending
**The above only represents expenditures and is not net of revenues

DEFAULT BUDGET			
Proposed FY 23 General Fund Budget	**$**	**45,286,193**	
Proposed FY 23 Food Service Budget	**$**	**1,245,023**	***Not raised by taxation***
Proposed FY 23 Special Revenue Fund Budget	**$**	**2,000,000**	***Not raised by taxation***
Proposed FY 23 Total Default Appropriation	**$**	**48,531,216**	

DIFFERENCE for VERIFICATION	**$**	**304,144**

Tax Rate Estimates				
Goffstown Valuation for FY 23 (1/2% increase)	$	1,754,911,805		
Article 2 Proposed Tax Impact	$	96,226	$	0.05
Article 2 Default Tax Impact	$	(207,918)	$	(0.12)
Article 3 Teacher Contract Tax Impact **per $100K**	$	100,000.00	$	0.06
Teacher contract is currently in negotiations				
All Articles Tax Impact (not considering revenues)				

10/1/2021

Budget Review - Commonly Used Codes

Fund	Description
10	General
11	Prior Year
21	Food Service
22	Special Revenue
23	Capital (New Boston)
24	Donations (Goffstown)
30	Capital (Goffstown)
70	Trust Fund (New Boston)

Location	
000	District
101	Bartlett
102	Maple
103	Glen Lake
111	New Boston Central School
113	NBCS Kindergarten
204	MVMS
305	GHS

Program	
01	Agriculture
02	Art
03	Business
05	English Language Arts
06	Foreign Language
08	Health
09	Family Consumer Science
10	Industrial Arts
11	Math
12	Music
13	Natural Sciences
15	Social Studies
16	Technical Education
17	Trades and Industrial Occupation
18	General Elem and Secondary Ed
20	Co-Curricular
21	Driver's Education N/A)

Account (Object) Codes

111	Teacher Salaries
112	Paraprofessional Salaries
113	District Salaries
114	Secretary Salaries
115	Custodial Salaries
116	Other Support Salaries
117.1	Principals/Admins
117.2	Assistant Principals/Admins
118	Insurance Buyout
119	Salary Pool
120	Temporary Employees
121	Substitute Wages
126	Tutors
127	Stipends
127.1	Retirement Stipends
128	District Temporary Help
211	Health Insurance
212	Dental Insurance
213	Life Insurance
214	Disability Insurance
221	FICA
231	Non Teacher Retirement
232	Teacher Retirement
239	Other Retirement
241	Tuition Reimbursement
251	Unemployment
261	Workers Compensation
311	Intermediate Ed Services
312	SAU Services
321	Professional Instruction Services
322	Professional Program Improvement
323	Pupil Services
329	Other Professional Ed Services
331	Audit Services
332	Legal Services
339	Other Professional Services
349	Charter School Support
411	Water/Sewer
421	Disposal Services
431	Maintenance
432	Repairs
433	Emergency Repairs

441	Building Rentals
442	Equipment Rentals
511	Student Transportation
521	Property Insurance
522	Liability Insurance
531	Voice Communications
532	Data Communications
534	Postage
541	Advertising
551	Printing and Binding
561	Tuition
563	Tuition Other Public
564	Tuition Other Private
569	Residential Cost
581	Travel
610	General Supplies
611	Supplies
612	Testing
621	Natural Gas
622	Electricity
623	Propane
624	Oil
626	Gasoline
631	Food
641	Books & Printed Media
642	Electronic Information
643	Information Access Fees
651	Non- Capital Software
711	Land and Improvements
731	New Equipment
733	New Furniture/Fixtures
734	Computers/Network Equipment
735	Replacement Equipment
737	Replacement Furn and Fixtures
738	Replacement Computer/Network
811	Dues and Fees
831	Interest (Bond)
891	Misc Expenditures
911	Principal (Bond Payments)

Function Codes

1100	Regular Education
1200	Special Education
1260	Bilingual Education
1300	Vocational
1410	Co-Curricular
1420	Athletics
1430	Summer School
1490	Other Instruction Prof Serv.
1600	Adult Ed
1810	Community Use
2120	Guidance
2122	Instruction and Curriculum
2125	Guidance Records
2130	Health
2140	Psych Services
2150	Speech
2163	Occupational Therapy
2180	Other Student Health Ins
2190	Outside Consultants
2210	Summer Curriculum
2212	Professional Books and Media
2222	Media
2223	Audio Visual
2290	Technical Support - IT
2311	School Board
2313	Treasurer
2314	Clerk and Moderator
2317	Auditing Services
2318	Legal
2321	SAU Services
2410	Adminstration
2490	Other Student Support
2620	Building Operations
2630	Grounds Maintenance
2640	Equipment Maintenance
2660	Public School Infrastructure

2721	Student Transportation -Reg Ed
2722	Student Transportation Spec Ed
2723	Transport Vocational
2724	Transport Athletics
2725	Transport Co-Curriculars
2790	Homeless Transportation
4000	Site Acquisition, Improvements
5110	Bond Principal
5120	Bond Interest
5251	Transfers to Capital Funds

FY 23 Goffstown School District
Proposed Revenues

		2019-2020	2020-2021	2021-2022	2022-2023 Estimate
LOCAL REVENUE FROM OTHER THAN TAXES					
1300-1349	Regular Education Tuition	$ 6,800,000	$ 6,800,000	$ 7,000,000	$ 7,300,000
1400-1449	Transportation Fees	$ -	$ -	$ -	$ -
1500-1599	Earnings on Investments	$ 10,000	$ 5,000	$ 5,000	$ 5,000
1600-1699	School Lunch Sales	$ 787,140	$ 773,269	$ 415,991	$ 762,023
1700-1799	Student Activities				
1800-1899	Community Service Activities				
1900-1999	Other Local Revenue	$ 55,000	$ 20,000	$ 55,000	$ 55,000
	Local Sources Subtotal	**$ 7,652,140**	**$ 7,598,269**	**$ 7,475,991**	**$ 8,122,023**
REVENUE FROM STATE SOURCES					
3210	School Building Aid	$ 269,196	$ 266,946	$ 262,446	$ -
3215	Kindergarten Building Aid	$ -	$ -	$ -	$ -
3220	Kindergarten Aid	$ -	$ -	$ -	$ -
3230	Special Education Aid	$ 184,332	$ 202,099	$ 300,000	$ 300,000
3240-3249	Vocational Aid (AREA Vocational Trans)	$ 22,275	$ 22,275	$ 22,275	$ 22,275
3250	Adult Education	$ -	$ -	$ -	$ -
3260	Child Nutrition	$ 12,500	$ 13,000	$ 13,000	$ 13,000
3270	Driver Education				
3290-3299	Other State Sources				
	State Sources Subtotal	**$ 488,303**	**$ 504,320**	**$ 597,721**	**$ 335,275**
REVENUE FROM FEDERAL SOURCES					
4100-4539	Federal Programs / Grants	$ 976,290	$ 932,499	$ 1,000,000	$ 2,000,000
4540	Vocational Education	$ -	$ -	$ -	$ -
4550	Adult Education				
4560	Child Nutrition Programs	$ 275,000	$ 399,500	$ 750,000	$ 400,000
4570	Disabilities Programs	$ -	$ -	$ -	$ -
4580	Medicaid Distribution	$ 50,000	$ 50,000	$ 50,000	$ 50,000
4590-4999	USDA Commodities	$ 70,000	$ 45,000	$ 70,000	$ 70,000
4810	Federal Forest Reserve	$ -	$ -	$ -	$ -
	Federal Sources Subtotal	**$ 1,371,290**	**$ 1,426,999**	**$ 1,870,000**	**$ 2,520,000**
OTHER FINANCING SOURCES					
5110-5139	Sale of Bonds	$ -	$ -	$ -	$ -
5140	Reimbursement of Anticipation Notes	$ -	$ -	$ -	$ -
5221	Transfer from Food Service SR Fund	$ -	$ -	$ -	$ -
5222	Transfer from Other SR Funds	$ -	$ -	$ -	$ -
5230	Transfer from Capital Project Funds	$ -	$ -	$ -	$ -
5251	Transfer from Capital Reserve Funds	$ -	$ -	$ -	$ -
5252	Transfer from Expendable Trust Funds	$ -	$ -	$ -	$ -
5253	Transfer from Non-Expendable Trust	$ -	$ -	$ -	$ -
5300-5699	Other Financing Sources	$ -	$ -	$ -	$ -
9997	Supplemental Appropriation (Contra)	$ -	$ -	$ -	$ -
	Other Sources Subtotal	$ -	$ -	$ -	$ -
SUBTOTAL SCHOOL REVENUES AND CREDITS		**$ 9,511,733**	**$ 9,529,588**	**$ 9,943,712**	**$ 10,977,298**

FY 23 Goffstown School District
Proposed Revenues

		2019-2020	2020-2021	2021-2022	2022-2023 Estimate
	Unassigned Fund Balance (MS-25)	$ 2,044,332	$ 2,573,432	$ 4,200,401	$ 3,400,000
	Less Voted from Fund Balance	$ 200,000	$ 200,000	$ 200,000	$ 200,000
	Less Fund Balance to Reduce Taxes	$ 1,453,207	$ 1,721,432	$ 3,335,401	$ 2,500,000
	Fund Balance Retained (2.5%)	$ 391,125	$ 652,000	$ 665,000	$ 700,000
	Total Revenues and Credits	$ 11,164,940	$ 11,451,020	$ 13,479,113	$ 13,677,298
	Assessment Overview				
	General Fund Appropriation	$ 42,582,936	$ 43,725,909	$ 45,494,111	$ 45,590,337
	Food Service Appropriation	$ 1,144,640	$ 1,230,769	$ 1,248,991	$ 1,245,023
	Special Revenue Appropriation	$ 976,290	$ 932,499	$ 1,000,000	$ 2,000,000
	Warrant Article (GEA)	$ -	$ -	$ -	$ -
	Warrant Article (Glen Lake Portable)	$ -	$ 900,000	$ -	$ -
	Warrant Article CRF (UFB)	$ 200,000	$ 200,000	$ 200,000	$ 200,000
	Total Appropriation	$ 44,903,866	$ 46,989,177	$ 47,943,102	$ 49,035,360
	LESS TOTAL REVENUES/CREDITS	$ 11,164,940	$ 11,451,020	$ 13,479,113	$ 13,677,298
	NET LOCAL SCHOOL APPROPRIATION	$ 33,738,926	$ 35,538,157	$ 34,463,989	$ 35,358,062
	Net Education Grant (Adequacy)	$ 7,656,910	$ 7,640,432	$ 7,826,722	$ 7,640,432
	Locally Retained State Ed Tax (SWEPT)	$ 3,362,641	$ 3,285,021	$ 3,364,276	$ 3,364,276
	One Time Parity Aid	$ -	$ 1,261,366	$ -	$ -
	Net Required Local Education Tax Effort	$ 22,719,375	$ 23,351,338	$ 23,272,991	$ 24,353,354

Goffstown School District Capital Reserve Fund History

Date		Amount		Comments
July 1, 2019		$ 200,000.00		First Deposit into CRF
June 1, 2020		$ (103,366.97)		MVMS gym lockers/ partition walls, GHS bleachers
June 30, 2020		$ 1,571.05		Earned Interest
June 30, 2020		**$ 98,204.08**		**BALANCE**
July 1, 2020		$ 200,000.00		Second Deposit into CRF
December 15, 2020		$ (40,756.00)		GHS rear stairs
December 15, 2020		$ (16,870.00)		Lighting Retrofit
June 30, 2021		$ 145.45		Earned Interest
June 30, 2021		**$ 240,723.53**		**BALANCE**
July 1, 2021		$ 200,000.00		Third Deposit into CRF
October, 2021		**$ 440,723.53**		**CURRENT BALANCE**
November, 2021				**Expected withdrawals based on:**
		$ (155,000.00)		MVMS Cistern Project
		$ (30,000.00)		Scoreboard
December 1, 2021		**$ 255,723.53**		**Expected balance in CRF**

Superintendent's Proposed Budget FY 23 School Year

Presented to the Goffstown School Board and the Goffstown Budget Committee

October 4 and 6, 2021

Brian Balke, Superintendent of Schools

1

Budget Vision for FY 23

Execute on the continuity of instruction and assessment in grades pre-K – 12.

Continue to attract and retain quality educators and staff.

Deploy technology that advances student learning and achieves operational efficiency and effectiveness.

Provide safe and clean school buildings with an emphasis on proactive maintenance and planning or future facility needs.

Maintain good communication with stakeholders in our community to promote transparency and allow for constructive feedback.

2

Budget – COVID -19 Implications

COVID-19 continues to present operational challenges for the District. Impacts are across all components of the budget from staffing, transportation, food service and health services.

For FY 23, the District's focus will be on educational remediation, enrichment and unfinished learning.

Emphasis on Mathematics based on testing data (local, state and national).

3

Budget – COVID -19 Implications

Use of Federal Grants to support student needs and investments in our capital infrastructure. We cannot supplant our current budget with grant funds based on Maintenance of Equity requirements.

Similar to FY 22, we are not budgeting for PPE or additional cleaning costs.

COVID 19 has caused unpredictability in our operations and warrants unique and innovative approaches to address challenges.

Our prior year actuals may not always be a good indicator of FY 23 expected costs.

4

Budget Calendar

School Board and Budget Committee Presentations:
10/04/2021 (6:00pm) and 10/6/2021 (6:00 pm) at GHS

School Board Budget Reviews: 10/18/21, 10/20/21 (6:00pm)

School Board Approval of Budget: October 25, 2021

Deliver Budget to Goffstown Budget Committee: October 26, 2021

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Budget Presentations

10/4/2021

- Budget overview – Our vision and priorities, budget process
- Revenues
- District budget lines
- Bartlett
- Maple

10/6/2021

- Food Service
- Glen Lake
- MVMS
- GHS

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FY 23 Superintendent's Proposed Budget – All Funds

FY 2022 Approved Budget – All Funds **General, Food Service and Special Revenue (Grant) Funds**	**$ 47,943,102**
FY 2023 Proposed General Fund Budget	$ 45,590,337
FY 2023 Proposed Food Service Budget (not raised by taxation)	$ 1,245,023
FY 2023 Proposed Special Revenue (Grants) Budget (not raised by taxation)	$ 2,000,000
Total Proposed FY 2023 Gross Appropriation	$ 48,835,360

FY 23 Superintendent's Proposed General Fund Budget (Fund 10)

FY 2022 Budget **(does not include voter approved $200K CRF deposit)**	**$ 45,494,111**
FY 2023 Base	$ 45,286,193
FY 2023 New	$ 304,144
FY 2023 Requested	$ 45,590,337
Difference: FY 23 Default and FY 22	$ (207,918)
Difference: FY 23 Requested and FY 22	$ 96,226

Default budget calculation

Default budget consistent with NH RSA 40:13, IX (b).

One time expenditures removed from the default (example GHS and MVMS building appraisal cost of $12,000)

Increases in propane and electricity costs are NOT part of the default- rather "new" spending.

Admin salary and non-union salary and benefits are considered "new spending" .

Special Education costs such as out of district placements, transportation are included in default as mandated by law.

9

Why is the FY 23 Default Budget lower than the FY 22 Approved Budget?

The GHS 20-year bond has been satisfied. The FY 23 default budget does not include $567,488 in principal and interest costs.

The Maple and Bartlett 5-year modular classroom lease has also been satisfied. The FY 23 default budget does not include $126,349 in lease payments.

Teacher salaries in the FY 23 proposed budget are level funded by positions, pending ratification and approval of a new collective bargaining agreement.

10

What budget lines demonstrate increases to the FY 23 default?

Voter approved salary and benefit obligations for support staff employees.

Special Education Increases -Out of District Placements, 5% increase approved by the NH DOE for providers, transportation, vendor contracted services.

SAU Management Assessments.

Budget - Overview

Salaries for support staff are based on voter approved collective bargaining agreement and included in “Base” budget amounts.

There is a pending CBA with the teacher's union. Upon agreement and ratification, this will appear as a warrant article in March 2022.

Health Insurance budgeted at a 6.2 % increase and Dental Insurance budgeted at 1.15% increase based on 10-year historical average. GMR expected in November, and we will adjust budget.

New Hampshire Retirement System – unlike last year's increase in rates, there are no changes for FY 23.

Budget - Overview

Energy unit costs for electricity have been somewhat stable. Natural gas pricing (Bartlett only) has increased in FY22. However Level funded for FY23.

Propane costs have increased by 36% from $1.16 to $1.58 per gallon. These increases are "new" costs and not default.

Some adjustments to electricity costs based on prior years (Glen Lake) are “new” costs and default.

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Budget - Overview

Transportation Costs have increased by 3% in this budget based on contracts with our regular and special education providers. We budgeted for 22 regular education buses which is the contractual minimum.

Reclassification of school IT budget lines to District lines as these positions provide service to all schools.

Repurposing of positions within the District to support 2 IT positions and an elementary school instructional coach.

There is one "new" position in the FY 23 budget – A Teacher/Interventionist position at the Bartlett Elementary School.

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FY 23 Revenues

Tuition revenue increase of $300,000 based on New Boston tuition estimates.

GHS Bond is satisfied. We will no longer receive building aid, resulting in a loss of revenue in the amount of $262,446.

We expect slightly less state adequacy funds in FY 23 based on the current formula and the expected student enrollments for FY 23.

Investment income remains low on our deposits.

Grant revenues are up substantially based on ESSER II and ESSER III Grants. However, these revenues are neutral as they're offset by expenses.

Continued Funding of CIP and the CRF

GHS Rear Stairs – completed using CRF funds in the summer of 2020

MVMS Fire Cistern repairs – completed using CRF funds in the summer of 2021

Roof repairs/replacements - ongoing

Pavement - future

Information Technology Assets – future (mostly non CRF)

Boiler replacements - future

Drainage at GHS –by Metal Shop - future

Emergency generator – future (non CRF)

Use of Grants

The District typically budgets for IDEA and Title Grants. These grant expenses are included in the "Gross Appropriation" and offset by revenues with no impact to the tax rate.

In FY 23, the District is budgeting expenses and revenues for ESSER II and ARP ESSER III Grants. These grant expenses will be offset by corresponding revenues.

ESSER II and ARP ESSER III funds are available until 9/2023 and 9/2024 respectively.

In FY 23, the District plans to use these grant funds to support an Elementary School SPED teacher at Bartlett, and tutoring support. Capital projects are also being planned such as the replacement of older windows at Maple Ave, Bartlett, MVMS and GHS.

The District will continue to develop and refine our ESSER Use of Funds Plan for FY 23 and FY 24.

Historical Enrollment

School	October 1, 2017 Enrollment	October 1, 2018 Enrollment	October 1, 2019 Enrollment	October 1, 2020 Enrollment	October 1, 2021 Enrollment
Glen Lake	177	214	220	179 (no role models 50+)	
Maple Avenue	468	467	490	487	496
Bartlett Elem	201	212	205	193	202
MVMS	840	878	869	860	881
GHS	1118	1118	1137	1061	1019
Total	2804	2889	2921	2780	2740

Projected Class size for 2022-23 School Year

	Bartlett	Maple	MVMS (w/current staffing)
Grade 1	17	20	
Grade 2	17	23	
Grade 3	16	21	
Grade 4	16	26	
Grade 5			21
Grade 6			23
Grade 7			19
Grade 8			20

Special Education As of October 1, 2021

School	# of identified students in FY 21	% of population in FY 21	# of identified students in FY 22 (estimated)	% of population in FY 22
Glen Lake	73	41%	65	32%
Bartlett	47	24%	51	25%
Maple	69	14%	70	14%
MVMS	156	18%	178	20%
GHS	175	17%	160	16%
Total	520	19%	524	19%

English Language Learners:

District	# of ELL students served
State (as of February 24, 2021 NH DOE site still not updated)	5436
Goffstown (as of September 29, 2021)	50 students speaking 17 languages

Who makes up our population Free and Reduced Students?

School	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Bartlett	32.98%	33.16 %	36.5%	36.98 %	38.74 %	32.12%	30.85%	29.20%	22.93%	23.9%
Maple	16.27%	16.04 %	18.91 %	18.94 %	20.04 %	14.65%	12.63%	13.26%	12.24%	11.6%
MVMS	15.14%	16.21 %	18.56 %	20.07 %	22.71 %	19.61%	18.45%	20.7%	16.0%	13.2%
GHS	12.51%	12.57 %	13.54 %	13.44 %	14.72 %	13.64%	14.36%	19.0%	13.82%	11.8

* The USDA free lunch program is a factor in the % reductions in free and reduced lunch applications

Elementary School cost per pupil

State elementary school average for per pupil expense in FY 20 was $17,188 ($16,520 in FY 19) increase of $668 or 4.0%

Goffstown Elementary School Cost per pupil expense for FY20 was $14,399 per pupil ($13,724 in FY 19), the 10th lowest out of 155 districts with elementary schools. $2729 Less Per Pupil than the State Average

FY 20 to FY19 – State average cost per pupil increase $668 (4.0%)

FY 20 to FY19 – Goffstown average cost per pupil increase $675 (5.0%)

**cost per pupil is a function of school expenses and school enrollment (which fluctuated due to COVID-19 in FY 20 and FY 21)*

Middle School cost per pupil

State middle school average for per pupil expense in FY 20 was $15,938 (15,490 in FY 19) increase of $448 or 2.8%

MVMS per pupil expense for FY 20 was $13,104 ($12,748 in FY 19) per pupil with an increase of the $356 or 2.8%.

MVMS has the 4th lowest cost per pupil out of 61 middle schools

Goffstown's middle school cost per pupil is $2,833 less than the NH State average.

**cost per pupil is a function of school expenses and school enrollment (which fluctuated due to COVID-19 in FY 20 and FY 21)*

High School cost per pupil

State high school average for per pupil expense in FY 20 was $16,824 ($16,600 in FY 19) increase of $224 (1.3%)

GHS per pupil expense for FY 20 was $14,970 ($14,158 in FY 19) increase of $812 (5.7%)

GHS has the 8th lowest per pupil cost out of 73 high schools.

Goffstown's high school cost per pupil is $2,442 less than the NH State average.

**cost per pupil is a function of school expenses and school enrollment (which fluctuated due to COVID-19 in FY 20 and FY 21)*

Bartlett– SAS for ELA and Math

BARTLETT SAS PROFICIENCY PERCENTAGES IN ELA AND MATH

	2017	2018	2019	2021
ELA	58%	55%	49%	41%
Math	49%	52%	57%	25%

Maple Ave – SAS for ELA and Math

MAPLE AVENUE
SAS
PROFICIENCY
PERCENTAGES IN
ELA AND MATH

	2017	2018	2019	2021
ELA	67%	66%	69%	56%? w/o remote
Math	58%	63%	68%	49%? w/o remote

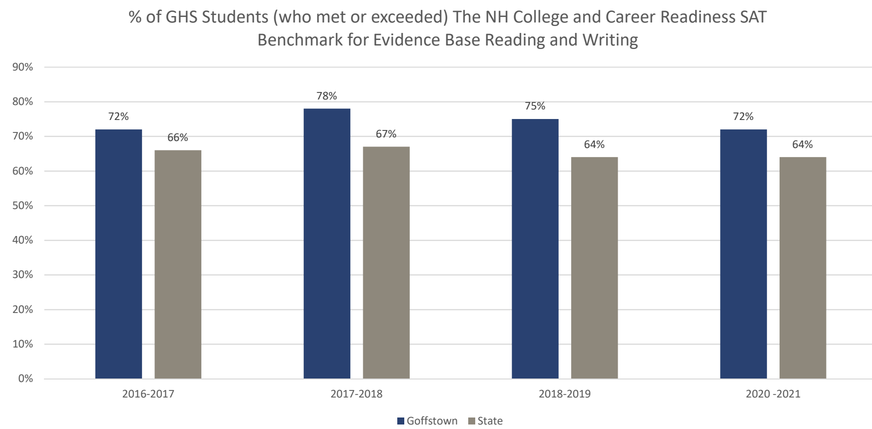
added raw numbers in levels 3 and 4; divided by total number tested.

MVMS– SAS for ELA and Math

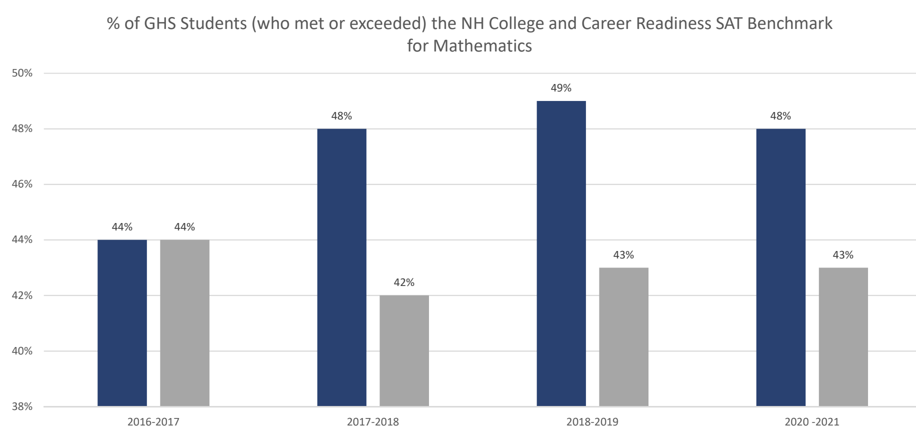
MVMS
SAS
PROFICIENCY
PERCENTAGES IN
ELA, MATH &
SCIENCE

	2017	2018	2019	2021
ELA	64%	65%	62%	63%
Math	57%	57%	53%	40%
Science	17%	48%	45%	43%

% of GHS Students (Who Met or Exceeded) The NH College and Career Readiness SAT Benchmark for Reading and Writing



% of GHS Students (Who Met or Exceeded) The NH College and Career Readiness SAT Benchmark for Mathematics



Education is an investment

The Goffstown School District continues to offer a quality academic and co-curricular experience for our students at a cost that is consistently lower than the State per pupil spending.

In simple terms, Goffstown is getting a solid return on our educational investment.

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Questions?

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District Budget Overview

FOR FISCAL YEAR 2022-2023

District Budget - Components

District wide Regular, SPED and Homeless Transportation
Information Technology, Maintenance and Athletics Management
Substitute Teachers and Staff
Teacher and Staff Professional Development
Special Education Services including out of district placements
English Language Learner Services
Summer Programming
School Board, Elections, Audit, SAU and Legal Services
Administrative Salary Pool
Retirement Stipends (Contractual)
Services, Programs and Testing for all schools within the district
Town of Goffstown Services – formerly MVMS, now District (GTV and Parks and Rec. support)

2022-2023 District Budget

FY 2022 Budget	$ 9,619,682
FY 2023 Base	$10,194,950
FY 2023 New	$ 126,975
FY 2023 Requested	$ 10,321,925
Difference: FY 23 Requested and FY 22	$ 702,243

District Budget Highlights – 1100 Function

	FY 23 Proposed	Difference FY 23 vs. FY 22
Teacher Substitutes – Increase of $20,000 (increases in substitute per diem rate to attract and retain) (New)	$270,000	$20,000
Town of Goffstown Services (formerly MVMS SRO, now GTV and Parks and Recreation Support)	$ 84,000	$0
Retirement Stipends (Contractual – Based on retirement notifications) (Base)	$ 173,000	$47,000
Elementary Instructional Coach for new teachers - Repurpose Position from GHS	$ 87,646	$0

District Budget Highlights – 1200 Function

	FY 23 Proposed	Difference FY 23 vs. FY 22
Tuition for Out of District Placements (expected placements plus 5% cost increases approved by NH DOE.	$1,281,678	$61,032
Other Professional Services (Account 339, OT, Speech, Hearing, Vision, Behavioral, Psychological Services)	$ 541,924	$60,000

District Budget Highlights – 2000 through 2700 Functions

	FY 23 Proposed	Difference FY 23 vs. FY 22
All Information Technology positions – (6) total moved from schools to District lines. (Includes salaries and benefits.	$ 650,887	$ 0
SAU Services (pends SAU Board review for use of expenses and revenues)	$ 1,904,254	$ 97,192
Special Education Transportation	$ 865,309	$ 25,202
IT software (PowerSchool E-Registration)	$ 47,400	$ 12,000
Property and Liability Insurance – Reduction	$ 116,691	$ (15,000)

Glen Lake School

BUDGET REQUEST 2022-2023

Budget Overview

FY 2022 Budget	$ 2,305,172
FY 2023 Base	$ 2,285,555
FY 2023 New	$ 14,214
FY 2023 Requested	$ 2,299,769
Difference: FY 23 Requested and FY 22	$ (5,403)

What Makes Glen Lake School Unique

- Rolling Enrollment for Preschool
  - Special needs students enter on their 3rd birthday throughout the year. Based upon current trends we can anticipate adding in excess of 25 identified 3-year-olds by June 2022. Students can also enter at any point after their third birthday through Child Find. We anticipate adding identified 4-year-olds through Child Find, as well.
  - There is no mechanism to forecast the number or the unique needs of special education students who age into our program.
  - Our preschool program accounts for the high percentage of special needs students at Glen Lake.

Projected Class Size for 2022-2023

	Total Number of Students	Number of Teachers	Average Class Size
Preschool	65*	4	7 (3-year-olds)* 10 (4-year-olds)*
Kindergarten	140	4	18
TOTAL	205*	8	

* These numbers are correct as of 10/1/21. They will continue to grow through the year as explained on the previous slide.

Historical Enrollment

Grade	17-18	18-19	19-20	20-21	21-22	Projected 22-23
Preschool	56	71	85	48*	65**	95
Kindergarten	121	145	135	126	141	160
Total	177	216	220	179***	206	255

*Preschool typically developing peer "role models" were not added to classes in FY 21 as we first worked to meet the needs of preschoolers identified with special needs during reopening. We normally accept approx. 56 role models for this number of classes.

**In FY 22 we are still not back to full role model enrollment. We currently have 26 typically developing peer "role models" enrolled. We normally accept approx. 56 role models for this number of classes. Enrollment may increase this year.

*** Additional students received services only.

Glen Lake School

Glen Lake has a current enrollment of 205 students

- 65 preschool students* in 8 sessions (last year 48 in 8 sessions)
- Average class size of 7-10 for preschool
- 140 kindergarten students in 8 sessions (Last year 126 in 8 sessions)
- Kindergarten classes average 18 students

Staffing Overview for 2022-2023

4 Kindergarten Teachers

4 Preschool Teachers/Case Managers

5 Special Educators and Related Service Providers (Includes 1 OT, 2 SLP, 1 Special Educator, 1 Autism Support Teacher/Special Educator)

.2 Guidance Counselor

15 Paras = just under 14 FTE

1 Nurse

2 Secretaries

1.6 Building Administrator

1 Custodian (with an additional permanent sub assigned at this time)

Noteworthy Changes

10-103-1100-16-442: $5,000 Technical Program Equipment Rental

10-103-1100-11-611: ($2,000) Reg. Ed. Math Kindergarten General Supplies

10-103-1200-18-731: ($2,050) Spec. Ed. – Kindergarten New Equipment

10-103-2620-00-622: $10,000 Oper. Bldg. – Kindergarten Electricity

10-103-2630-00-431: $1,800 Grounds – Kindergarten Maintenance

Questions?

Bartlett Elementary School

BUDGET REQUEST 2022-2023

Bartlett Elementary School

FY 2022 Budget	$ 2,905,757
FY 2023 Base	$ 2,851,505
FY 2023 New	$ 91,566
FY 2023 Requested	$ 2,943,071
Difference: FY 23 Requested and FY22	$ 37,314

Historical Enrollment

Grade	17-18	18-19	19-20	20-21	21-22	Projected 22-23
1	51	50	49	45	51	49
2	52	51	52	44	48	51
3	53	53	54	52	47	48
4	45	56	50	48	55	47
Total	201	210	205	189	201	195

Staffing Overview for 2022-2023

Classroom Teachers	12	Special Education Teachers (*1 grant funded)	4*
Library/Media Specialist	1	Speech Pathologist	0.8
Reading Specialist	1	Occupational Therapist	0.7
Title I Teachers	2	School Psychologist	0.3
ELL	0.3	Guidance Counselor	0.8
Art, PE	0.4 each	Nurse	1
Music	0.5	Custodians	1 FT and 2 PT
Paraeducators (8 SPED and .5 Library)	8.5	Administration	1.4
Secretaries (1 year round, 1 school year)	2	Kitchen	1 FT and 1 PT

Noteworthy Changes – New position

Bartlett Elementary School Interventionist- Total cost with benefits: $87,646

- Data shows our students require additional small group instruction in ELA and math to be ready for grade level instruction and then to meet grade level expectations.
- 2018-19 Pre-COVID Data Study shows that students at Bartlett need more targeted instruction and support. Data is consistent as students transition from Glen Lake, into Bartlett and beyond into Mountain View Middle School.
- 2021 Beginning of Year data points continue to show that 61% of Bartlett students (excluding special education students) enter 1st Grade with a letter naming fluency risk indicator.

Noteworthy Changes – New position

New Position in the Budget: Bartlett Elementary School Interventionist

- 47% of Bartlett 2nd Graders (excluding special education students) are at risk based on the Fluency Benchmark results.
- 36% of Bartlett 3rd Graders (excluding special education students) are at risk based on the Fluency Benchmark results.
- 2019 Pre-COVID 19 Data Study by Athena Chisholm, Reading Specialist at Maple Avenue. 2019 SAS ELA BES 49% proficient Maple 69% proficient. 2019 SAS Math BES 57% proficient Maple 68% proficient.

Noteworthy Changes

Below are reductions to lines to the FY 2022-2023

10-101-1100-11-611: ($1,220) reduction in math general supplies

10-101-1100-18-642: ($1,800) electronic information

10-101-1100-16-651: ($1,500) non-capital software

10-101-1100-18-651: ($1,562) non-capital software

10-101-1100-16-731: ($1,500) new equipment

10-101-1200-18-731: ($2,000) SPED new equipment

10-101-2222-16-651: ($1,500) non-capital software – in District line

10-101-2620-00-733: ($5,000) new furniture purchased using grant funds in FY 21

Noteworthy Changes

Below are increases to lines to the FY 2022-2023

10-101-1100-18-339: $1,000 Interpreter services

10-101-1100-05-611:$5,000 Wonders/Wonders works consumables

10-101-1100-13-611: $1,250 replenish science kits

10-101-2222-18-651: $4,135 Brainpop (same as Maple Ave.)

10-101-2620-00-431: $1,100 Facilities maintenance cost increases

10-101-2620-00-432: $1,500 Facilities repair cost increases- sidewalk repairs

Budget Summary

Most of Bartlett Elementary School's proposed budget for 2022-2023 focuses on addressing student learning and maintaining current programming and services.

Questions ?

Maple Avenue Elementary School

BUDGET REQUEST 2022-2023

Budget Overview

FY 2022 Budget	**$ 5,496,834**
FY 2023 Base	$ 5,509,399
FY 2023 New	$ 44,704
FY 2023 Requested	$ 5,554,103
Difference: FY 23 Requested and FY 22	$ 57,269

Historical Enrollment

Grade	17-18 (June)	18-19 (June)	19-20 (June)	20-21 (June)	21-22 (Sept)	Projected 22-23
1	132	112	131	109	131	140
2	108	134	116	112	123	136
3	106	107	135	98	125	128
4	125	111	117	116	114	130
Total	471	464	499	435	493	534

Projected Class Size for 2022-2023

	Total Number of Students	Number of Teachers	Average Class Size
Grade 1	140	7	20
Grade 2	136	6	23
Grade 3	128	6	21
Grade 4	130	5	26
TOTAL	534	24	

Current Staffing

24 Classroom Teachers (grades 1 – 4)

1 Reading Specialist

5 Special Educators

3 Literacy/Math Support Teachers (case manage 2 – 4 special education students)

Related Service (1 OT, 1.4 Speech, 1 Guidance, and .7 Psychologist)

19 Paraprofessionals (currently 18 positions are filled)

3 Unified Arts Teachers (1 Art, 1 Music, .8 PE)

1 Media Specialist (Librarian) and .5 library Para

1 Nurse

2 Building Administrators

3 Administrative Assistants (1 Principal's Secretary, 1 School Secretary, 1 Special Ed Secretary)

Noteworthy Changes

Change lines below

10-102-1100-18-651: $1,806 increase due to increased subscription rate

10-102-1200-18-431: $1,485 increase in maintenance for FM systems

10-102-2410-00-534: ($500) decreased postage due to electronic registration

10-102-2620-00-339: $2,000 new bottled water

10-102-2620-00-432: $1,500 increase in building repairs

10-102-2620-00-603: $17,976 increase due to cost of propane

10-102-2630-00-431: $2,300 increase in building maintenance

Questions?

Mountain View Middle School

BUDGET REQUEST 2022-2023

MVMS

FY 2022 Budget	$ 10,585,197
FY 2023 Base	$ 10,570,312
FY 2023 New	$ (53,417)
FY 2023 Requested	$ 10,516,895
Difference: FY 23 Requested and FY 22	$ (68,302)

Historical Enrollment

Grade	17-18	18-19	19-20	20-21	21-22	Projected 22-23
5	157	185	177	163	185	169
6	191	167	179	176	164	185
7	252	274	253	277	243	228
8	245	258	264	245	277	243
Total	845	884	873	861	869	825

Projected Class Size for 2022-2023

	Total Number of Students	Number of Core Teachers	Average Class Size
Grade 5	169	8	21:1
Grade 6	185	8	23:1
Grade 7	228	12	19:1
Grade 8	243	12	20:1
TOTAL	825	40	21:1

Current Staffing

40 Core Content Teachers
3 Reading/Literacy Teachers

18 Special Educators (Includes OT, SP/LA, School Psychologist)

16 Unified Arts Teachers (including World Language)

.5 Title I teacher

29 Paraprofessionals

4 School Counseling Staff

1 Librarian

2 Nurses

5 Administrative Assistants (2 are part-time)

5 Administrators

Noteworthy Changes

10-204-1100-18-339: SRO paid by the town of Goffstown, ($84,000)

10-204-1100-18-431:Reg Ed Maintenance, $400

10-204-1100-11-611: Math Supplies, $5,000 (Cengage manipulatives/consumables)

10-204-1100-18-612: Reg Ed Testing, $300 (Increase in cost of supplies)

10-204-1100-18-642: Reg Ed Electronic Inform, $650 (Cengage Subscription)

10-204-1100-16-643: Technical Program Inform-- moved to district, ($975)

10-204-1100-18-737: Reg Ed Replacement Furn, ($1,500)

Noteworthy Changes

10-204-1200-18-611: Special Ed Gen Supplies, ($1,000)

10-204-1200-18-641: Special Ed Books & Printed, ($1,500)

10-204-2222-16-651: Tech Program Non-Capital Software, ($1,895)

10-204-2410-00-534: Office of the Principal Postage, ($2,000)

10-204-2490-18-891: Other Support Srv-Honors Dinner, $500

10-204-2620-00-411: Building & Water/Sewer, $4600

10-204-2620-00-431: Buildings & Maintenace- Roof Inspection, $300

Noteworthy Changes

10-204-2620-00-623: Building & Propane- 46,000 gallons at $1.58, $4,732

10-204-2630-00-431: Grounds & Maintenance- snow removal, mulch, et al, $3,550

10-204-2724-20-511: Athletic Student Transportation-increase of 3%, $745

10-204-2725-20-511: Field Trip Student Transportation-increase of 3%, $153

Questions?

Goffstown High School

BUDGET REQUEST 2022-2023

Goffstown High School

FY 2022 Budget	**$ 14,781,384**
FY 2023 Base	$ 13,874,472
FY 2023 New	$ 80,102
FY 2023 Requested	$ 13,954,574
Difference: FY 23 Requested and FY 22	$ (826,810)

Historical Enrollment

At GHS, enrollments are looked at more in totality than by grade level for planning purposes. What makes the high school different? Student grade levels are tracked by credit earned. Student schedules are individualized by choice, not grade level assignment.

Grade	17-18	18-19	19-20	20-21	21-22	Projected 22-23
Total	1118	1137	1071	1035	1013	1055

Current Staffing

96* Teachers

28 Paraprofessionals

7 School Counseling Staff

1 Media/Librarian

2 Nursing Staff

6.5 Administrative Assistants

8 Administrators – includes GAP Director

8.5 Custodial

Sampling of Class Sizes

For the 21/22 school year, in-person class sizes were capped at 20 students to allow for appropriate social distancing as the school year began.

In some content areas, like Social Studies, this slightly reduced elective offerings to create additional sections of required courses such as World History, Civics, Economics, and US History.

Noteworthy Changes

- Transferred positions from GHS to District lines: Includes salary and benefits for four positions (3 in information technology and 1 teacher position) ($304,677)
- 10-305-5110-00-911 Bond Principal $(555,000) GHS 20-year bond satisfied this year
- 10-305-5120-00-831 Bond Interest $(12,488)
- 10-305-2410-00-399 Building Appraisal $(6,000) One- time expense- removed from default
- 10-305-2620-00-623 Propane increase $42,811 – new expense
- 10-305-2620-00-431 Pest Management – exterior, and other cost increases $2,600 -new expense
- 10-305-1100-18-737 Replacement Furniture $(8500)
- 10-305-2410-00-551 Printing and Binding $(5,000)

Noteworthy Changes – Performing Arts

10-305-1100-18-811 REG ED – GHS Dues and Fees

$3,375 All-State Music Participation

10-305-1410-20-339 CO-CURR – GHS Other Professional Services

$2,500 Pit Musicians to support orchestration of musical productions

10-305-1410-20-611 CO-CURR – GHS General Supplies

$2,000 to support actual costs/expenditures of musical productions

10-305-1410-20-811 CO-CURR – GHS Dues and Fees

$7,300 Rights and Royalties for two musical productions annually

Noteworthy Changes - Athletics

10-305-1420-20-442 Athletics– GHS Equipment Rental

$2,350 Increase in facility rental fees (YMCA & St. A's, porta potty rentals for GHS, Lions Field, Barnard Park)

10-305-1420-20-643 Athletics – GHS Information Access

$9,400 All Team Package for HUDL. Access for **all** teams to utilize video hosting, breakdowns, statistical analysis, including automated FOCUS camera in gymnasium for all indoor sports.

10-305-1420-20-735 Athletics – GHS Replacement Equipment

Decrease of $5,000 to offset cost of providing equitable HUDL access.

10-305-2724-20-511 – Athletics Transportation

Increase of 3% $2,482

Noteworthy Changes – Tech and Media

- 10-305-1100-10-611 $(2,810)
- 10-305-1100-16-643 $(3,960) No longer use Success maker software
- 10-305-2223-16-611 $(3,000) Repurposed funds for District tech supply line
- 10-305-2222-18-643 $1,394 reflects increase in media licenses

Questions

Goffstown Food Service

BUDGET REQUEST 2022-2023

Goffstown Food Service

FY 22 Budget:	$1,248,991
FY 23 Base Budget:	$1,216,858
FY 23 New	$ 28,165
FY 23 Requested	$1,245,023

Difference from FY 23 Requested and FY 22 $(3,968)

Staffing Overview for 2022-2023

Staffing for Goffstown Food Service is comprised of the following FTE's and adapts based on the needs of individual schools and changing conditions:

Food Service Director = 1

Head Cooks = 4

Assistant Head Cooks = 3

Part- time Assistants = 17 PT = 11.4 FTE

FTE = 30 hours or more

Food Service Fund Balance

The Goffstown Food Service Fund is a separate fund that is self sustaining; meaning that expenses for food, labor and operations are offset my revenues (local lunch sales, State child nutrition, Federal aid, and USDA commodities)

For the last two years due to COVID-19, transfers were made from the General Fund to the Food Service Fund to cover revenue losses.

Food Service Fund Balance as of June 30, 2020 = $115,578

Food Service Fund Balance as of June 30, 2021 = $135,325

Net Change = increase of $19,747

Labor Costs

FY 20 Budget	$622,030
FY 21 Budget	$650,709
FY 22 Budget	$670,431
FY 23 Budget	$641,118

Food Costs

FY 20 Budget	$440,500
FY 21 Budget	$475,500
FY 22 Budget	$475,500
FY 23 Budget	$417,500

Noteworthy Changes

21-000-3100-00-651: Non-Capital Software – New point of sale (POS) software - $15,000

21-000-3100-00-811: Dues and Fees – Reduction moved to cover above line - $ (6,915)

21-101-3100-00-631: Food Cost increase $3,000

21-102-3100-00-631: Food Cost increase $4,000

21-305-3100-00-631: Food Cost increase $5,000

21-305-3100-00-611: GHS supplies increase $1,500

21-305-3100-00-442: GHS Food locker rental – increase $3,600

Questions?