



# Goffstown School District Deliberative Session

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FEBRUARY 5, 2024



# Goffstown School District Warrant Articles

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- Article # 1 Election of Officers
- Article # 2 District Operating Budget
- Article # 3 CRF Deposit from Unassigned Fund Balance
- Article # 4 Petition Warrant Article – Nightlock Devices
- Article # 5 Petition Warrant Article – 2.5% Tax Cap



## Article # 2 – Operating Budget

Shall the Goffstown School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Fifty-Five Million, Seven Hundred Nine Thousand, Nine Hundred Ten Dollars **(\$55,709,910)**? Should this article be defeated, the default budget shall be Fifty-Five Million, Four Hundred One Thousand, Nine Hundred Twenty-Three Dollars **(\$55,401,923)**, which is the same as last year, with certain adjustments required by previous action of the Goffstown School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required).

**The School Board Voted 8-0-0 to Recommend**

**The Budget Committee Voted 11-2-0 to Recommend**



# Budget Vision for Fiscal Year 2024-2025 (FY 25)

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Focus on high-quality instruction.

District Staffing- 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.

Develop strategies to address the impact of new residential housing on increasing student enrollments at our elementary schools.



# Budget – Considerations

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Acknowledgement of inflationary pressures, while balancing responsible school district budgeting.

Reallocation of resources amongst schools to remain staffing neutral.

For the 2024-2025 school year (FY25), the District's focus remains on educational remediation, unfinished learning, mental health and social-emotional learning.

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

Schoology – Continued implementation of comprehensive learning management system.

Continued use of grants to support student needs, investments in our capital infrastructure, and school safety programs.



# Overall Budget Comparison

	FY 23/24	FY 24/25 Default	FY 24/25 Proposed	Difference FY 24/25 Proposed vs FY 24/25 Default
General Fund (incl. \$200,000 CRF deposit in FY 22/23)	\$49,273,366	\$52,583,023	\$52,891,010	\$307,987
Food Service (not raised thru taxes)	\$ 1,321,400	\$ 1,418,900	\$ 1,418,900	\$0
Special Revenue (not raised thru taxes)	\$ 2,511,634	\$ 1,400,000	\$ 1,400,000	\$0
Total	\$53,106,400	\$55,401,923	\$55,709,910	\$307,987

The proposed amount to be appropriated for FY 25 through Warrant Article #2 is \$55,709,910.



# General Fund Portion of the Budget

Current FY 23-24	Proposed FY 24-25 Default Budget	Difference
\$49,273,366 (includes CRF deposit)	\$52,583,023	\$3,309,657 increase

Current FY 23-24	Proposed FY 24-25	Difference
\$49,273,366 (includes CRF deposit)	\$52,891,010	\$3,617,644 increase

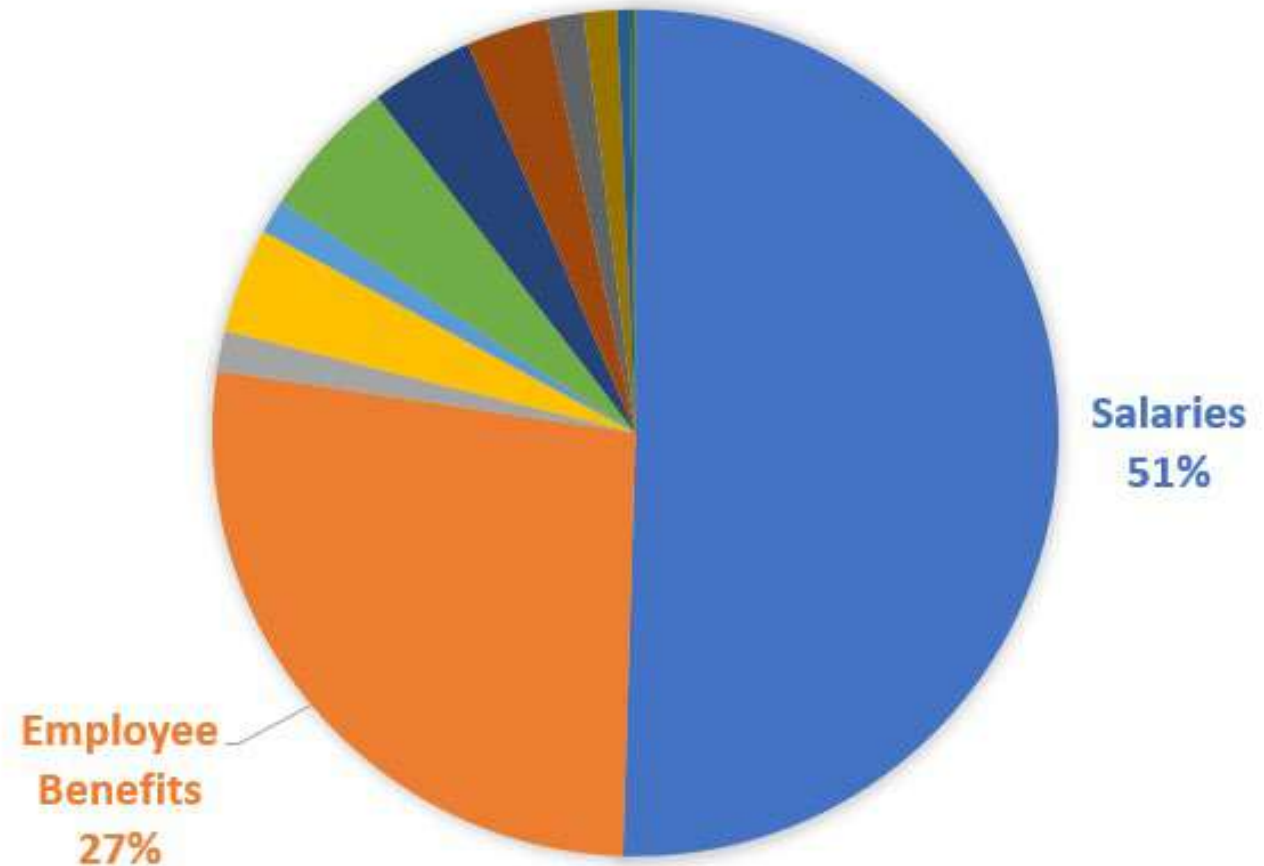
**There's a \$307,987 difference between the Default and Proposed budgets**

FY 25 General Fund Default budget represents a 6.72% increase over FY 24.

FY 25 General Fund Proposed budget represents a 7.34% increase over FY 24.



78% of the  
Goffstown School  
District's General  
Fund Budget are  
Salaries and  
Benefits.







# What accounts for the budget increase?

<b>Budget Increase from FY 24 to FY 25</b>	<b>\$3,617,644</b>
Previously voter approved teacher and staff wages	\$1,300,000
Previously voter approved teacher and staff health insurance	\$ 900,000
Previously approved teacher and staff other benefits (retirement, FICA, WC, Unemployment, etc.)	\$ 200,000
Special Education Transportation (mandated)	\$ 300,000
Special Education Out of District costs (mandated)	\$ 450,000
Information Technology – security updates, licenses, software, student learning platform, replacement equipment, etc.	\$ 200,000
Wonders Reading Curriculum	\$ 90,000
Facilities Repairs and Supplies	\$ 50,000
Total of additions and reductions in other lines	\$ 127,644



# Budget – Energy Overview

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Supply costs for electricity have been relatively stable due to a multi-year contract that extends thru 11/2024.

Propane costs have remained fairly level at around \$1.71 per gallon, based on purchasing two-year futures contracts.

We have realized some energy savings in propane costs because of the window replacement projects at Maple and Bartlett.

The District continues to monitor energy usage and work towards replacing equipment that is more energy efficient. (Ongoing work with Energy Management Consultants)



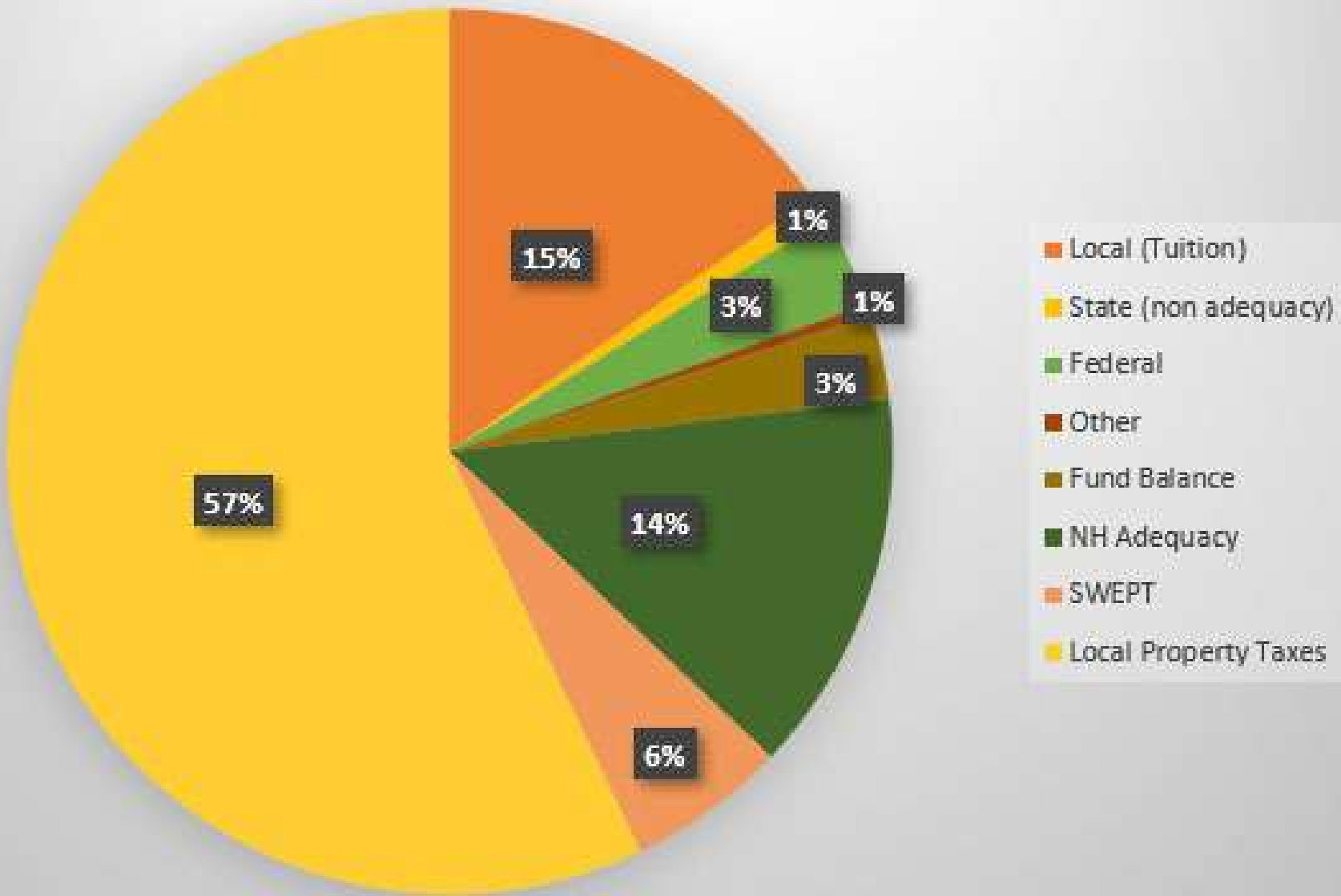
# Revenue projections

Revenue Source	FY 23-24	FY 24-25 (estimated)
Local (Mostly Tuition)	\$8,193,400	\$8,530,900
State	\$ 283,514	\$ 521,083
Federal (Mostly grants)	\$3,016,634	\$1,915,000
Use of Fund Balance (to reduce taxes)	\$2,606,355	\$1,700,000
NH Adequacy	\$7,841,022	\$7,841,022
SWEPT (Statewide Property Tax)	\$3,394,811	\$3,258,355
Other (use of fund balance and revenues from misc. sources)	\$ 250,000	\$ 250,000
Total Revenue	\$25,585,786	\$24,016,360



Local (Tuition)	\$ 8,530,900	15.24%
State (non adequacy)	\$ 521,083	0.93%
Federal	\$ 1,915,000	3.42%
Other (CRF)	\$ 250,000	0.45%
Fund Balance	\$ 1,700,000	3.04%
NH Adequacy	\$ 7,841,022	14.01%
SWEPT	\$ 3,258,355	5.82%
Local Property Taxes	\$ 31,956,550	57.09%
<b>Total</b>	<b>\$ 55,972,910</b>	<b>100.00%</b>

# Goffstown Revenue Distribution by Source





# Demographic Data

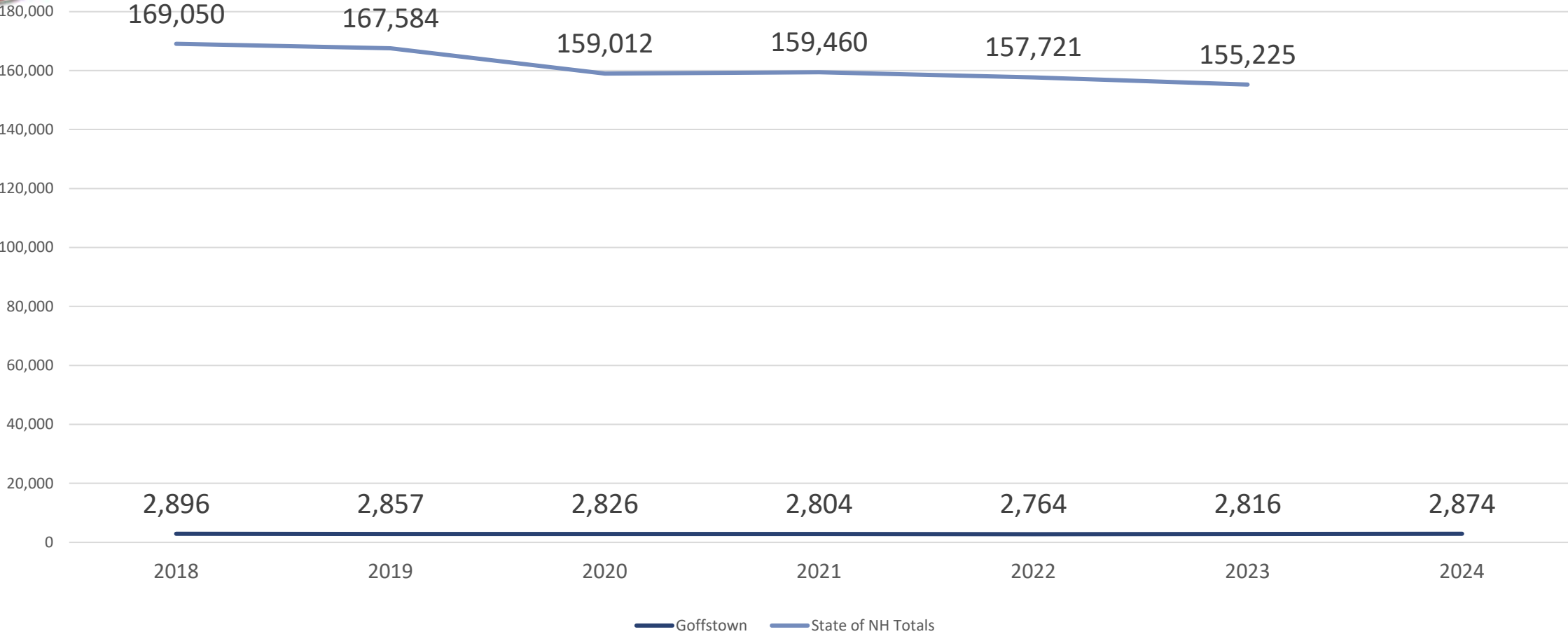


# Enrollments as of October 1<sup>st</sup> of each year

	2018	2019	2020	2021	2022	2023	2024 Projected
<b>Glen Lake</b>	<b>214</b>	<b>220</b> (229 as of 12/19)	<b>179</b> (235 if role models included)	<b>206</b> (not all role models included)	<b>188</b>	<b>185</b>	<b>220</b>
<b>Maple Avenue</b>	<b>467</b>	<b>490</b>	<b>536</b>	<b>496</b>	<b>524</b>	<b>527</b>	<b>554</b>
<b>Bartlett</b>	<b>212</b>	<b>205</b>	<b>189</b>	<b>202</b>	<b>196</b>	<b>183</b>	<b>175</b>
<b>Mountain View</b>	<b>878</b>	<b>869</b>	<b>861</b>	<b>881</b>	<b>823</b>	<b>871</b>	<b>875</b>
<b>High School</b>	<b>1,125</b>	<b>1,073</b>	<b>1,061</b>	<b>1,019</b>	<b>1,033</b>	<b>1,050</b>	<b>1,050</b>
<b>Overall</b>	<b>2,896</b>	<b>2,857</b>	<b>2,826</b> (2882 if role models included)	<b>2,804</b> (2882 if role models included)	<b>2,764</b>	<b>2,816</b>	<b>2,874</b>



# Enrollment Trends: State vs. Goffstown





# Projected Class size for 2024-25 School Year

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Grade Level	Bartlett	Maple	MVMS
Grade 1	18 (36 total)	19-20 (135 total)	
Grade 2	20 (40 total)	22-23 (135 total)	
Grade 3	16 (48 total)	22-23 (136 total)	
Grade 4	17 (51 total)	29-30 (148 total)	
Grade 5			21-23 (174 total)
Grade 6			21-23 (182 total)
Grade 7			20-22 (243 total)
Grade 8			22-24 (276 total)





# Special Education As of October 1, 2023

School	# of identified students in FY 23	% of population in FY 23	# of identified students in FY 24 (estimated)	% of population in FY 24
Glen Lake	62	33%	62	34%
Bartlett	40	20%	44	23%
Maple	80	15%	87	17%
MVMS	178	21%	184	21%
GHS	171	17%	188	18%
<b>Total</b>	<b>531</b>	<b>19%</b>	<b>565</b>	<b>20%</b>



# Who makes up our population Free and Reduced Students?

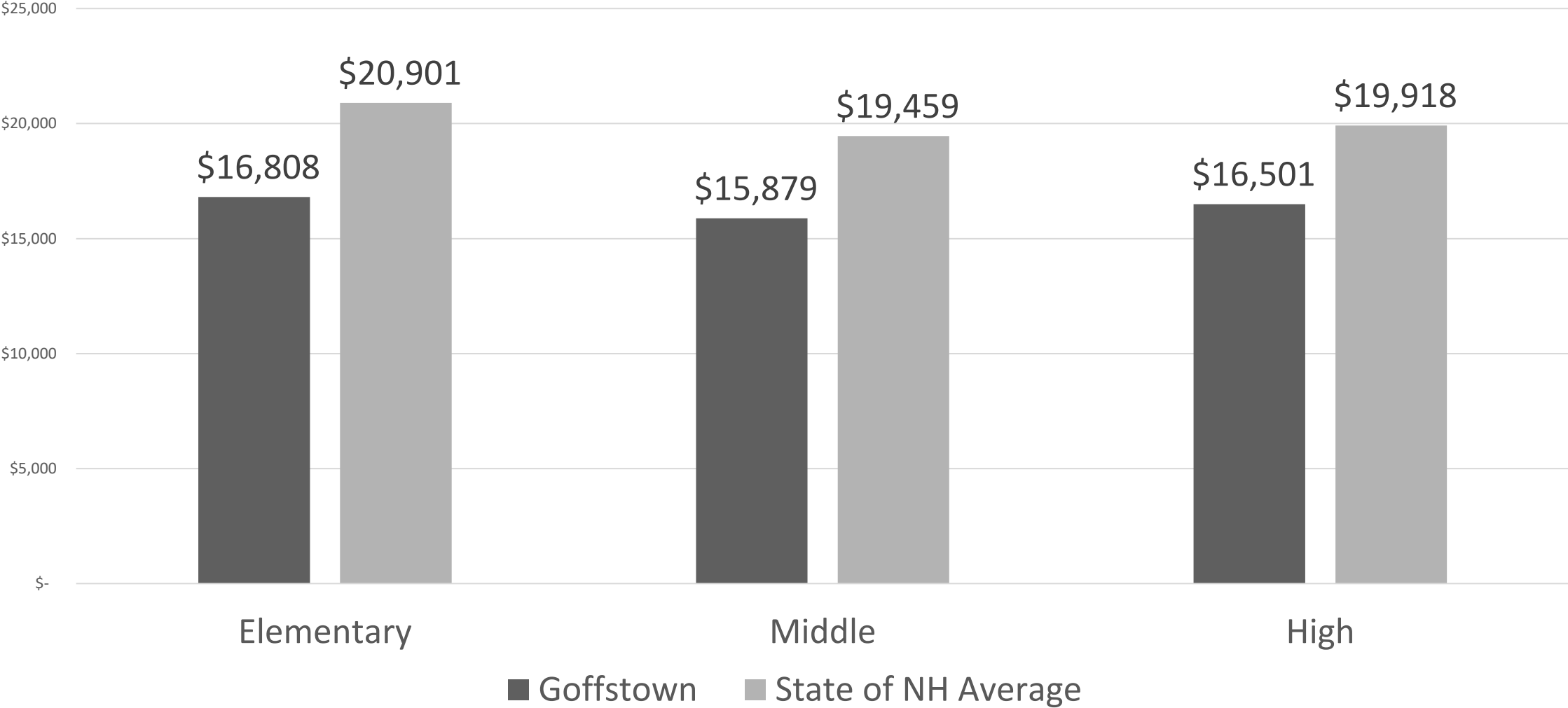
The percentage of students who participate in the free and reduced lunch program is critical to the District's State Adequacy and Federal Grant opportunities. During FY 21 and FY 22, USDA programs provided free school meals to all students. In FY 23, that USDA program was not renewed by Congress. Goffstown District Food Service has reinstituted the program and is working to secure all applicable applications to accurately reflect this subset of our student population.

School	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Bartlett	36.5%	36.98%	38.74%	32.12%	30.85%	29.20%	22.93%	23.9%	17.09%	22.2%	27.0%
Maple	18.91%	18.94%	20.04%	14.65%	12.63%	13.26%	12.24%	11.6%	8.55%	11.1%	12.2%
MVMS	18.56%	20.07%	22.71%	19.61%	18.45%	20.7%	16.0%	13.2%	8.35%	12.6%	14.9%
GHS	13.54%	13.44%	14.72%	13.64%	14.36%	19.0%	13.82%	11.8	7.3%	12.9%	11.0%

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



# FY 23 Cost Per Pupil: Goffstown vs. NH State Average





The Goffstown School District's total cost per pupil for FY 23 was \$16,401, the 4th lowest out of 162 school districts in NH.

\$3,922 Less Per Pupil than the State Average of \$20,323.

School District	Total	Rank Low to High
Auburn	\$ 14,190.74	1
New Boston	\$ 16,070.32	2
Dunbarton	\$ 16,209.12	3
Goffstown	\$ 16,400.74	4
Wakefield	\$ 16,516.19	5
Manchester	\$ 16,636.35	6
Brookline	\$ 16,707.94	7
Hooksett	\$ 16,737.87	8
Dover	\$ 16,846.78	9
Windham	\$ 16,962.27	10
Mason	\$ 17,029.53	11
Nottingham	\$ 17,127.36	12
Strafford	\$ 17,251.74	13
Pelham	\$ 17,255.52	14
Barnstead	\$ 17,264.88	15
Chester	\$ 17,327.89	16
Hudson	\$ 17,374.54	17
Bedford	\$ 17,418.31	18
Rochester	\$ 17,423.70	19
Weare	\$ 17,434.28	20



# Tax Impact – General Fund Budget

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- Tax rate impacts are **ONLY ESTIMATES** and can vary greatly by increases or decreases in revenues, underspend of the budget and the percentage increase in the Town's valuation.
- The Town of Goffstown had a revaluation in 2023 – tax rates were impacted.
- The following slide depicts “estimated and “actual” tax rates
- EXCLUSIVE of revenue fluctuations, for every \$100,000 in increased spending, the tax rate increases by almost \$0.04 cents based on the 2023 Goffstown valuation of all properties.



# Tax Impact - History

Year	Projected Tax Rate	Actual Tax Rate	Notes
2019		\$13.28	Pre-Covid
2020	\$13.89	\$13.47	Covid impacts
2021	\$14.45	\$13.33	Covid Impacts
2022	\$14.67	\$14.43	Includes teacher contract
2023	\$15.59	\$10.17 *	Includes Support Staff contract
2024	\$11.75		Includes Budget and CRF

- The Capital Reserve Fund Deposit is from funds already raised through taxation. However, if the CRF is not approved by the voters, those unassigned funds would be returned to offset taxes in November 2024 by approximately \$0.09.



# NH State Education Adequacy Funding

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Then - 2004

Base Adequacy per Pupil \$3,390



Now - 2024

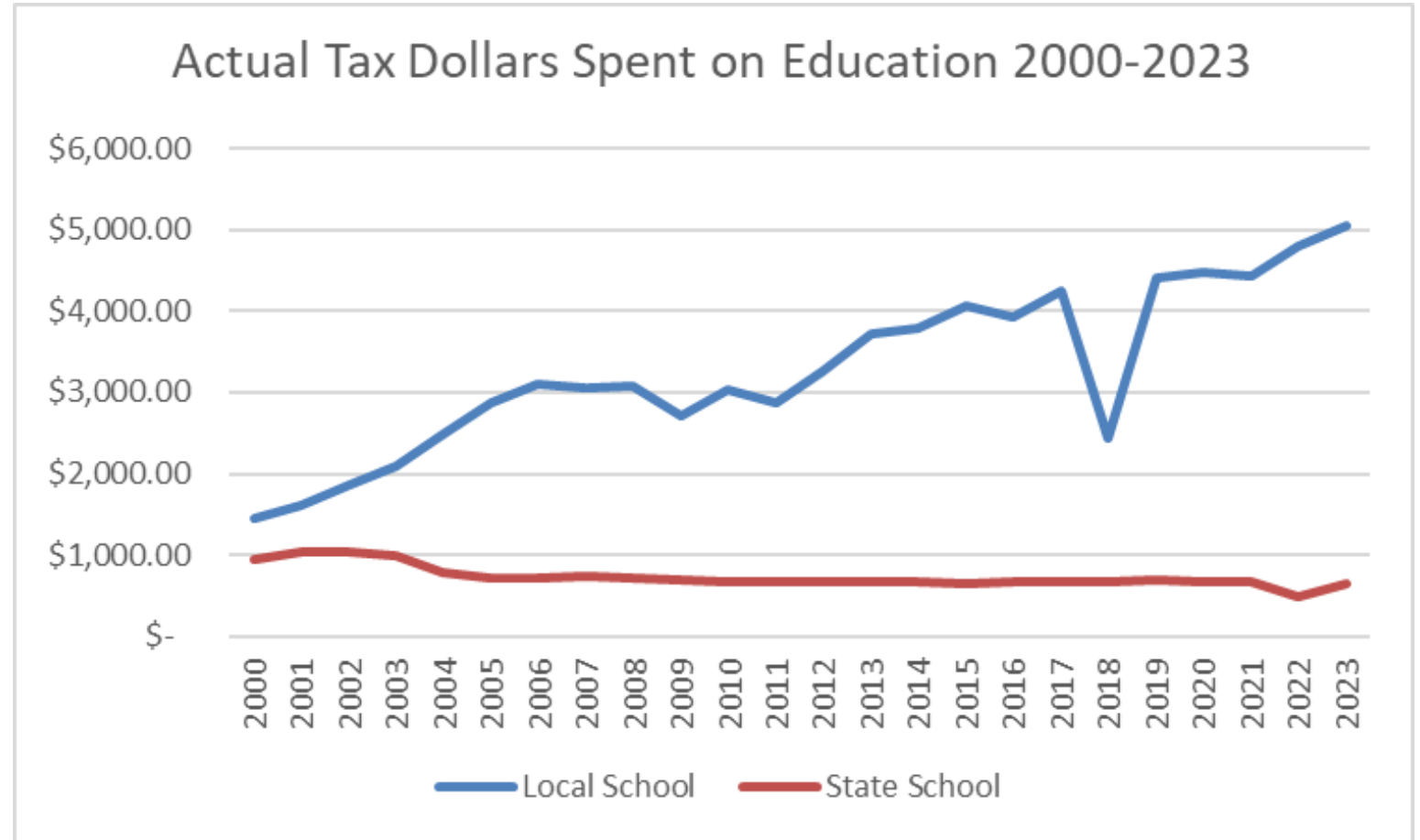
Base Adequacy per Pupil \$4,182

**Over a 20-year period....**

The base adequacy per pupil increased **\$792.00 OR \$39.60 per year.**

**NH Residential Property Taxes make up the greatest share of school district revenues.**

- In 2000, the Statewide Property tax was implemented.
- Of this taxpayer's \$2,410 amount needed to fund education in Goffstown.
  - The Statewide property tax share was \$956.58 (40%)
  - the Local School share was \$1,453.48 (60%)
- In 2023, the same taxpayer paid \$5,711 towards funding education in Goffstown.
  - The Statewide property tax share was \$651.73 (11%)
  - The Local School share was \$5,059.58 (89%)
- Had the Statewide property tax % remained at 40% in 2023, this taxpayer's Local School share would have been \$3,427 OR \$1,632 or 32% LESS.







# Default Budget Discussion

(School Board)

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The first session of the meeting, governed by the provisions of RSA 40:4, 40:4-a, 40:4-b, 40:4-f, and 40:6-40:10, shall consist of explanation, discussion, and debate of each warrant article, ***including warrant articles pertaining to the operating budget and the default budget.***



# Default Budget

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The default budget is the current year's operating budget, reduced or increased by the following:

Previously voter approved contracts which include wages and benefits are included in the Default budget.

Expenses that are mandated/required by law

Reductions for one-time expenses – not likely to recur in the succeeding budget



New Hampshire  
Department of  
Revenue Administration

2024  
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$1	\$0	\$0	\$1
4200	Site Improvement	\$500,001	\$0	(\$500,000)	\$1
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$1	\$0	\$0	\$1
4600	Building Improvement Services	\$1	\$0	\$0	\$1
4900	Other Facilities Acquisition and Construction	\$1	\$0	\$0	\$1
Facilities Acquisition and Construction Subtotal		\$500,006	\$0	(\$500,000)	\$6
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$1	\$0	\$0	\$1
5120	Debt Service - Interest	\$1	\$0	\$0	\$1
Other Outlays Subtotal		\$2	\$0	\$0	\$2
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$1	\$0	\$0	\$1
5222-5229	To Other Special Revenue	\$1	\$0	\$0	\$1
5230-5239	To Capital Projects	\$1	\$0	\$0	\$1
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$3	\$0	\$0	\$3
Total Operating Budget Appropriations		\$52,856,400	\$3,045,523	(\$500,000)	\$55,401,923

# Academic Achievement and Student Success



SAU#19 • 11 School Street • Goffstown, NH 03045 • Tel: 603-497-4818 • Fax: 603-497-8425

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## Confidential Reporting

### District Achievement & Performance

Goffstown Achievement (PDF document)  
SAU 19 Local Education Improvement Plans

**Attachments:**

-  [District Goals 2023-2024.pdf](#) 197 kB
-  [GoffAch 2022.pdf](#) 486 kB

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### SAU Leadership

**Superintendent:**  
[Brian Balke](#)

**Assistant Superintendent:**  
[Wendy Kohler](#)

**Business Administrator:**  
[Scott Gross](#)

**Director of Special Education:**  
[Jennifer Freitas](#)

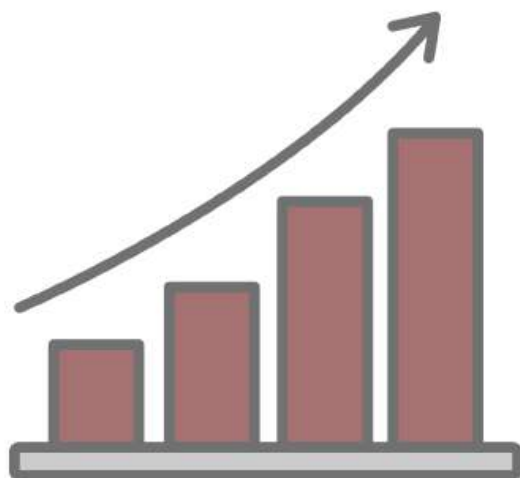
**Director of Human Resources:**  
[Kate Magrath](#)

**Director of Facilities:**  
[Randy Loring](#)

**Director of Technology:**  
[Stephen Bourget](#)



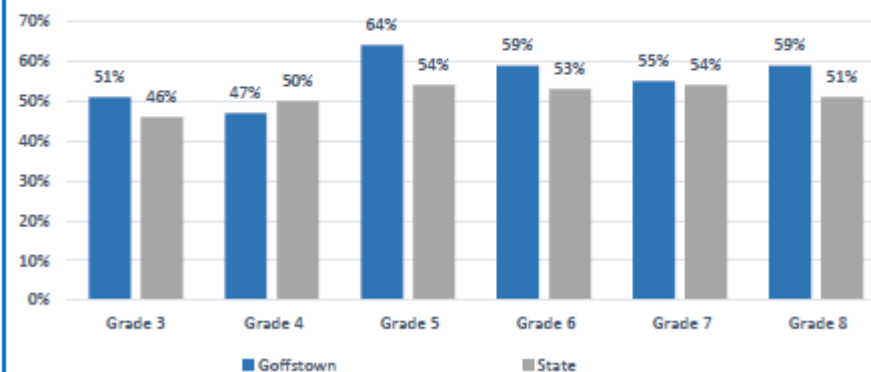
# Goffstown Achievement



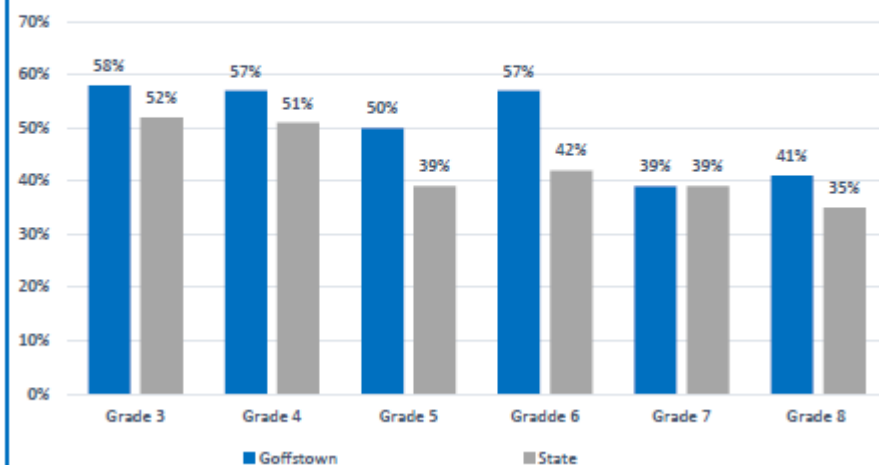
Bartlett Elementary School  
Glen Lake Elementary School  
Goffstown High School  
Maple Avenue Elementary School  
Mountain View Middle School

1

Goffstown Grades 3-8  
SAS 2022 - 2023  
ELA % Proficient and Above



Goffstown Grades 3 - 8  
SAS 2022 - 2023  
Math % Proficient and Above



The background of the slide is a photograph of a two-story brick building with a gabled roof. The scene is captured during sunset or sunrise, with a warm, orange-pink glow in the sky. The building has several windows, some of which are illuminated from within. A sign on the right side of the building is partially visible, featuring the text "GOFFSTOWN" and "BEST".

# Article #3 Capital Reserve Fund Deposit

Goffstown Deliberative session

February 5, 2024

# What is a Capital Reserve Fund (CRF)?

A capital reserve fund is a fund or amount set aside for future or unpredictable expenses or losses, or for long term capital investment projects or improvements.

## **Examples of items eligible for CRF funds:**

- Building repairs (e.g. windows, roofing, stairs, bathrooms)
- Replacing equipment (e.g. HVAC units, fire panels, boilers, furniture)

# Our District's Capital Reserve Fund

- Our CRF is for repair or replacement of **existing facility assets** (cannot be used for new facilities or programming)
- Established by the voters in 2019
- Voters have approved the CRF warrant article for 5 consecutive years





# Why is the CRF important for our District?

## **1. Fund projects on the Capital Improvement Plan**

- 71 school projects on Goffstown's CIP
- \$1.5M in CRF eligible projects in the FY25 and FY26

## **2. Fund unplanned/emergency capital expenses**

- Urgent GHS fire panel project in process

## **3. Apply for grants/incentives that require a match**

- 2020 LED lighting project required a \$16,000 District match to get \$40,000 in matching incentives from Eversource

# History of the District's Use of the CRF

ITEM	COST	COMPLETED
MVMS gym lockers, partition walls, GHS bleachers	\$103,000	2020
GHS rear stairs	\$40,000	2020
Lighting retrofit project (all school gyms)	\$16,000 (match)	2020
MVMS fire cistern repairs	\$162,000	2022
Replacement GHS scoreboard	\$26,000	2022
GHS theater – seating, flooring, lighting and other improvements	\$294,000	2023
Glen Lake boiler replacement	\$36,000	2023
District tractor replacement	\$50,000	2023
GHS fire panel replacement (urgent)	\$47,000	In progress
MVMS rooftop HVAC unit replacement	\$65,000	In progress

# Warrant Article #3

The School District is requesting a **\$250,000 deposit into the CRF** using unassigned fund balance as the funding source (NOT new taxation).

# CRF-Eligible Project Costs vs. Fund Balance

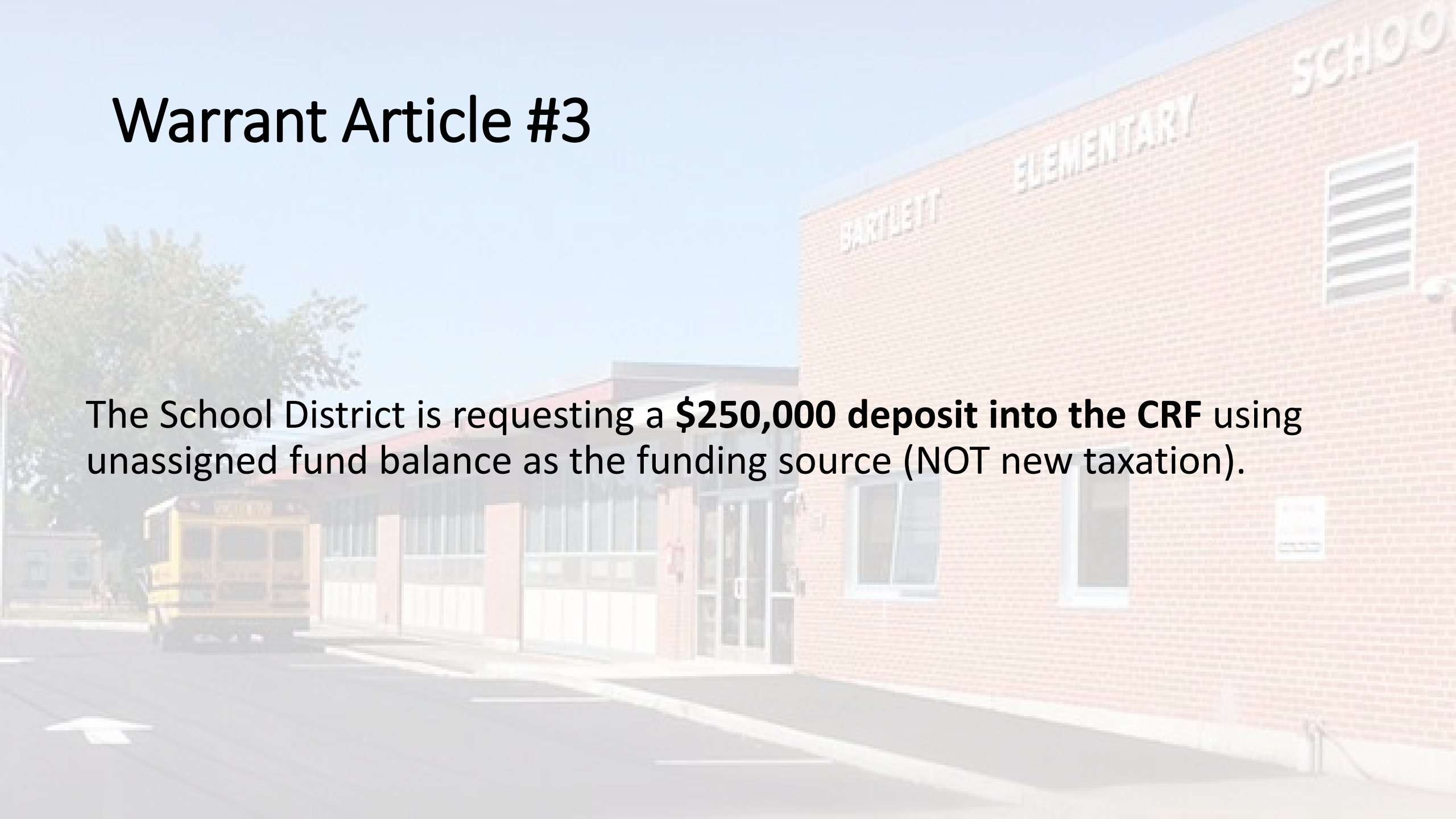
FY25 and FY26 CRF Eligible Expenses on CIP	Current Uncommitted CRF Balance	Requested CRF Deposit	Anticipated CRF Balance as of July 1 with Voter Approval
\$1,500,000+	\$215,656	\$250,000	\$465,000

# Potential Future CRF Projects

ITEM	COST
Roof section replacements (Bartlett)	\$190,000
Locker room floors (MVMS)	\$38,000
Cafeteria tables (MVMS)	\$52,000
Fire panel (MVMS)	\$40,000
In-building transformer (MVMS)	\$200,000
District-wide phone system	\$100,000

# Warrant Article #3

The School District is requesting a **\$250,000 deposit into the CRF** using unassigned fund balance as the funding source (NOT new taxation).





# Article # 4 – Petition Article – Nightlocks

To see if the School District will vote to raise and appropriate the sum of Thirteen Thousand Dollars **(\$13,000)** for the purpose of purchasing Nightlock door barricade devices to be installed on all primary classroom doors in Goffstown Schools to improve safety and security in the event of an active shooter event. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. (Majority vote required).

The School Board Voted 6-2-0 to Not Recommend  
The Budget Committee Voted 9-4-0 to Not Recommend



# Article # 5 – Petition Article – 2.5% Tax Cap

Shall the Town of Goffstown vote to implement a cap on local school district taxes. The warrant article aims to establish a cap on local school district taxes to provide fiscal responsibility and stability for residents and businesses within the Town of Goffstown. The cap ensures that the tax burden remains reasonable while allowing essential academic, educational, and remedial services to be maintained, if not improved.

Shall we adopt the provisions of RSA 197-d, and implement a tax cap whereby the governing body and budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than **2.5%**?

**(3/5 Majority Vote Required).**

The School Board Voted 9-0 to Not Recommend





# Questions