

Goffstown School District
June 5, 2017
Administration and Finance Committee Meeting
Goffstown High School – Media Center
27 Wallace Road, Goffstown NH 03045

Committee Members Present:

Dan Cloutier
Heather Trzepacz
Lorry Cloutier

Administration Present:

Ray Labore, Business Administrator

New Boston SB Representative:

None

Budget Committee Member Present:

None

Call to Order:

The meeting was called to order by Dan Cloutier at 6:30PM.

Approval of May 15, 2017 Committee Minutes:

Heather Trzepacz motioned to approve the May 15, 2017 minutes as presented. Seconded by Lorry Cloutier. Vote 3-0-0 – unanimous - motion passed.

Business Administrator's Report:

Before and After School Program:

The Business Administrator presented an overview of the bid results and the action that the full board needed to take later in the evening. After an evaluation of the responses *Lorry Cloutier motioned to recommend to the full board the award of a 3 year contract including two option years to the YMCA. Seconded by Heather Trzepacz. Vote 3-0-0 – unanimous - motion passed.*

CIP:

It was reported that Brian Balke presented the school district's capital improvement project list and matrix to the Goffstown CIP Committee on June 1. The presentation was well received and all questions were answered by the Superintendent. A call back session was not scheduled but will be scheduled during July if needed.

Value in Use Appraisal:

Chet Rogers LLC (Certified NH appraiser) completed and submitted Value in Use Appraisals for the Mountain View Middle School and Goffstown High School. These appraisals are required by the AREA Agreement in place between the Goffstown and New Boston School Districts. Values are used to calculate the sending district per pupil

rental charge used in the determination of the annual regular education tuition rate for both schools. Additional information is attached below:

| Goffstown School District | | | | |
|---|----------------------|------------------------|------------------------|-------------------|
| Value in Use Appraisal for Goffstown High School and Mountain View Middle School | | | | |
| Results and Effect on 2017-2018 Tuition Rate | | | | |
| 2-Jun-17 | | | | |
| Notes: | | | | |
| David Rauseo Appraisal June 2012 (used to set 2017-2018 Budget Rate) | | | | |
| Chet Rogers Appraisal June 2017 (5 Year Reset Appraisal to be used for 2017-2018 thru 2021-2022) | | | | |
| | | From: | To: | |
| | | Rauseo | Rogers | |
| | | Appraisal Total | Appraisal Total | Difference |
| Mountain View Middle School | | \$ 18,074,800.00 | \$ 16,430,000.00 | \$ (1,644,800.00) |
| Multiplied by .02 | | \$ 361,496.00 | \$ 328,600.00 | |
| Most Recent Average Daily Membership | (15-+16 most recent) | 858.64 | 858.64 | |
| Rental Fee Per Student | | \$ 421.01 | \$ 382.70 | \$ (38.31) |
| 2017-2018 Tuition | | \$ 12,422.80 | \$ 12,384.49 | \$ (38.31) |
| Goffstown High School | | | | |
| | | \$ 27,688,000.00 | \$ 24,200,000.00 | \$ (3,488,000.00) |
| Multiplied by .02 | | \$ 553,760.00 | \$ 484,000.00 | |
| Most Recent Average Daily Membership | | 1,091.04 | 1,091.04 | |
| Rental Fee Per Student | | \$ 507.55 | \$ 443.61 | \$ (63.94) |
| 2017-2018 Tuition | | \$ 13,918.08 | \$ 13,854.14 | \$ (63.94) |
| Potential Savings for New Boston | | | | |
| | | Total Students | Total Savings | |
| | MVMS | 178 | \$ (6,819.49) | |
| | GHS | 332 | \$ (21,227.75) | |
| | Total | 510 | \$ (28,047.24) | |
| Total Students - Population used to calculate 17-18 Budget Rate | | | | |

Goffstown Food Service Operation Results:

The committee was presented with a status of the expected year end results for Food Service operations. Another successful year is expected with all major equipment procurement and repairs completed during the year. Fund Balance continues at a level of \$174K. The Paid Lunch Equity calculation required as a part of the 2010 Healthy and

Hunger Free Kid's Act requires a \$.10 across the board meal price increase for 2017-2018. Please see below for additional information:

| Goffstown School District | | | | |
|--|----------------|---|-----------------|---|
| 2016-2017 Year End Food Service Performance Highlights | | | | |
| 6/2/2017 | | | | |
| Estimated Total Spend to Revenue Projection through June | | | | |
| Revenues | | | \$972,680 | |
| Expenditures | | | \$992,730 | |
| Loss | | | \$(20,050) | resulting from equipment replacement expenses |
| Projected Fund Balance | | | \$174,631 | |
| 2017-2018 'Paid Lunch Equity Adjustment' | | | | |
| Calculation completed for all SAU 19 Schools as a whole | | | | |
| \$.10 per plate price adjustment is required to satisfy requirements of the act. | | | | |
| | | 2016-17 | 2017-18 | |
| Elementary | \$ | 2.45 | \$ 2.55 | |
| Middle School | \$ | 2.60 | \$ 2.70 | |
| High School | \$ | 2.95 | \$ 3.05 | |
| PROJECTED Student debt | | | | |
| \$ | 600 | (transfer from General Fund may be required) | | |
| \$ | 100 | Staff required to pay off all debt before the end of the year | | |
| Free and Reduced Lunch Population (Demographics) | | | | |
| | | 2015-16 | 2016-17 | Decrease |
| F&R Enrollment | | 402 | 362 | -40 |
| Per Plate Food Costs | | | | |
| | 2015-16 | 2016-17 | Decrease | |
| \$ | 1.28 | \$ 1.25 | \$ 0.03 | |
| Number of Lunches Served | | | | |
| | | 2015-16 | 2016-17 | Increase |
| Annual | | 214200 | 214380 | 180 |
| Daily Average | | 1190 | 1191 | 1 |

Unreserved Fund Balance:

The June 2017 projection update was reviewed with the committee along with a “menu” listing of project updates which could be addressed by the full board with use of the funds balance. A detailed presentation was scheduled for the full board later in the evening.

Manifest and Invoice Review:

The Business Administrator presented the following highlights for the manifest dated June 5, 2017. The total value of the manifest is \$1,517,223.22

Heather Trzepacz. motioned to recommend the June 5, 2017 manifest – seconded by Lorry Cloutier Vote 3-0-0 – unanimous – motion passed.

| | | | |
|---------------------------------------|-------------------------------|-----------------|--|
| Goffstown School Board Meeting | | | |
| Manifest Summary Review | | | |
| 6/5/2017 | | | |
| Total Manifest Value | | \$ 1,517,223.22 | |
| Major Items: | | | |
| Payroll / Taxes / Benefits | | | |
| 5/25/2017 Payroll | | \$ 540,942.69 | |
| 5/25/2017 Payroll Taxes | | \$ 184,803.58 | |
| HealthTrust | | \$ 5,453.36 | 125 Plan Contributions and Premiums |
| NH Retirement System | | \$ 294,263.85 | April Contributions |
| TSA Consulting | | \$ 12,769.22 | 403b Contributions |
| | Sub Total | \$ 1,038,232.70 | 68.4% of Total |
| A/P Activity | | | |
| SPED: | | | |
| Safeway Transportation | | \$ 78,145.80 | Apr In and out of district and May In district |
| | SPED Sub total | \$ 78,145.80 | 5.2% of Total |
| General Expenses | | | |
| Amazon | | \$ 6,031.80 | Classroom Books and Supplies |
| Brine's Team Sales | | \$ 5,076.00 | Athletics Team Equipment |
| Dead River | | \$ 6,062.07 | Fuel all schools |
| Eversource | | \$ 12,848.56 | GHS and Elementary Accounts |
| Goffstown Truck Center | | \$ 106,211.70 | May Installment |
| Hampshire Fire Protection | | \$ 44,257.50 | MVMS Fire Pump |
| Performance Food Service | | \$ 9,999.13 | Food Supplies |
| SAU 19 | | \$ 75,859.00 | June Assessment |
| | Gen Sub total | \$ 266,345.76 | 17.6% of Total |
| | Sub Total (Itemized Expenses) | \$ 1,382,724.26 | 91.1% of Total |
| Activity Funds | | | |
| College Board | | \$ 23,544.00 | AP Exam Fees (College Credit Issued) |
| Canobie Lake | | \$ 7,225.00 | Class Trip |
| | Activity Funds Sub total | \$ 30,769.00 | 2% of Total |

Non-Public Session:

None

Adjournment:

Lorry Cloutier motioned to adjourn the meeting at 6:59 PM – seconded by Heather Trzepacz. All in favor 3-0-0 – unanimous – Motion passed.

Respectfully Submitted by:

Raymond Labore
Business Administrator

