



Goffstown School District Deliberative Session

FEBRUARY 6, 2023



Goffstown School District Warrant Articles

- Article # 1 Election of Officers
- Article # 2 District Operating Budget
- Article # 3 GESS (Support Staff) Contract
- Article # 4 CRF Deposit from Unassigned Fund Balance
- Article # 5 Closing the Bartlett Capital Reserve Fund



Budget Vision for Fiscal Year 2023-2024 (FY 24)

“Back to Basics” and a return to normalcy from the impacts of COVID 19.

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.



Budget – Priorities

For FY 24, the District's focus remains on educational remediation, enrichment and unfinished learning.

Mental Health, Social-Emotional Learning, and implementing the Signs of Suicide Program.

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

Schoolology – Continued implementation of comprehensive learning management system.

Teacher Mentorship Program for new teachers.

Implementation of the District's Emergency Operations Plan.



Budget – Other

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

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

Reallocation of resources amongst schools to remain staffing neutral.

Prior year actuals may not be a good indicator of FY 24 expected costs due to the impact of COVID-19 and cost inflation.



The Proposed 2023-2024
Goffstown School District Total
Operating Budget is:

\$52,512,180



Overall Budget Comparison

Fund	FY 22/23	FY 23/24 Default	FY 23/24 Proposed	Difference FY 23/24 Proposed vs FY 23/24 Default
General Fund (incl. \$200,000 CRF deposit in FY 21/22)	\$46,878,659	\$48,424,496	\$48,718,657	\$294,161
Food Service (not raised thru taxes)	\$ 1,245,023	\$ 1,293,523	\$ 1,293,523	\$0
Special Revenue (not raised thru taxes)	\$ 2,037,312	\$ 2,500,000	\$ 2,500,000	\$0
Total	\$50,160,994	\$52,218,019	\$52,512,180	\$294,161

The proposed amount to be appropriated for FY 24 through Warrant Article 2 – School District Operating Budget is \$52,512,180.



Revenue projections

Revenue Source	FY 22-23	FY 23-24 (estimated)
Local (Mostly Tuition)	\$7,922,023	\$8,090,523
State	\$ 366,884	\$ 360,275
Federal (Mostly grants)	\$2,520,000	\$3,005,000
Use of Fund Balance (to reduce taxes)	\$2,814,717	\$2,000,000
NH Adequacy	\$8,492,369	\$7,539,444
SWEPT (Statewide Property Tax)	\$2,443,973	\$3,394,811
Other (use of fund balance and revenues from misc. sources)	\$ 237,312	\$ 339,511
Total Revenue	\$24,797,278	\$24,729,564



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 24, the District is budgeting expenses and revenues for 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 used these grant funds to support an Elementary School SPED teacher at Bartlett, tutoring support, mental health counseling, MVMS .5 FTE guidance counselor, GHS Student Support Services. Capital projects included the replacement of older windows at Maple Ave, Bartlett, MVMS and GHS.

In FY 24, use of ESSER III Grants funds will support a new math curriculum and offset the costs of a GHS Game Field Renovation Project (artificial surface with lights). Additional funding from a private donation and impact fees.



NH State Education Adequacy Funding

Then - 2004

Base Adequacy per Pupil \$3,390

Total Received \$9,824,506



Now - 2023

Base Adequacy per Pupil \$3,786

\$10,936,342

Over a 19-year period....

The base adequacy per pupil increased **\$396.66 OR \$20.88 per year.**

Total State Aid increased \$1,111,836 or \$58,518 per year (on average).

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



Demographic Data



Special Education As of October 1, 2022

School	# of identified students in FY 22	% of population in FY 22	# of identified students in FY 23 (estimated)	% of population in FY 23
Glen Lake	62	30%	67	31%
Bartlett	48	24%	41	21%
Maple	69	14%	78	15%
MVMS	164	19%	186	22%
GHS	154	15%	179	17%
Total	497	18%	551	19%



Enrollments as of October 1st of each year

	2018	2019	2020	2021	2022	2023 Projected
Glen Lake	214	220 (229 as of 12/19)	179 (235 if role models included)	206 (not all role models included)	188	220
Maple Avenue	467	490	536	496	524	559
Bartlett	212	205	189	202	196	200
Mountain View	878	869	861	881	823	859
High School	1,125	1073	1061	1019	1033	1068
Overall	2,896	2857	2826 (2882 if role models included)	2804 (2882 if role models included)	2764	2906



Projected Class size for 2023-24 School Year

Grade Level	Bartlett	Maple	MVMS
Grade 1	17	21	
Grade 2	17	22-26	
Grade 3	16	23-24	
Grade 4	16	26-27	
Grade 5			22
Grade 6			22
Grade 7			23
Grade 8			19



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 reinstated the program and is working to secure all applicable applications to accurately reflect this subset of our student population.

School	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Bartlett	32.98%	33.16%	36.5%	36.98%	38.74%	32.12%	30.85%	29.20%	22.93%	23.9%	17.09%
Maple	16.27%	16.04%	18.91%	18.94%	20.04%	14.65%	12.63%	13.26%	12.24%	11.6%	8.55%
MVMS	15.14%	16.21%	18.56%	20.07%	22.71%	19.61%	18.45%	20.7%	16.0%	13.2%	8.35%
GHS	12.51%	12.57%	13.54%	13.44%	14.72%	13.64%	14.36%	19.0%	13.82%	11.8	7.3%

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



Cost Per Pupil Information

Goffstown Elementary School Cost per pupil expense for FY22 was \$16,477, **the 11th lowest out of 155 districts** with elementary schools. **\$3,583 Less Per Pupil** than the State Average of \$20,060

Goffstown Middle School Cost per pupil expense for FY22 was \$14,787, **the 4th lowest out of 62 districts** with middle schools. **\$3,742 Less Per Pupil** than the State Average of \$18,529.

Goffstown High School Cost per pupil expense for FY22 was \$16,765, **the 10th lowest out of 73 districts** with high schools. **\$2,105 Less Per Pupil** than the State Average of \$18,870

Overall, the Goffstown School District K-12 per pupil expense for FY 22 was \$16,029 **the 6th lowest out of 162 school districts**



What Accounts for Budget Increases?

- There are no new positions (additional FTEs) in this budget. There are several “repurposed” positions contained in the FY 24 proposed budget.
- Special Education Increases -Out of District Placements, 5% increase approved by the NHED for providers, transportation, vendor contracted services.
- Voter approved salary and benefit obligations for teachers for both regular education and special education.
- Health Insurance Cost increase of 11.5%.
- Utility costs such as: electricity, propane, oil and natural gas costs are increasing. The increases are part of the “new” spending, and not in the default budget.



Tax Impact – General Fund Budget

- Tax rates are ONLY estimates and can vary greatly by increases or decreases in revenues, as well as an underspend of the budget in situations like COVID-19
- **The Town of Goffstown will undergo a revaluation in 2023 – tax rates will be impacted.**
- The following slide depicts “estimated and “actual” tax rates
- The GESS Support Staff CBA is a stand-alone article. (Tax impact around \$.17)
- EXCLUSIVE of revenue fluctuations, for every \$100,000 in increased spending, the tax rate increases by almost \$.06 cents **based on the FY 2022 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		Budget only Tax Impact
2023	\$ 0.17		GESS Contract Tax Impact

- 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 2023 by approximately \$0.17 (or another amount based on the revaluation).



School by school overview

School	Current FY 23 Budget	FY 24 Default	FY 24 New Spending	FY 24 Proposed Budget	Difference
District	\$10,632,334	\$ 10,586,666	\$ 163,912	\$10,750,578	\$118,244
Bartlett	\$3,027,776	\$ 3,337,532	\$ 21,460	\$3,358,992	\$331,216
Maple	\$5,711,373	\$ 5,928,155	\$ 64,590	\$5,992,745	\$281,372
Glen Lake	\$2,353,339	\$ 2,621,987	\$ 21,550	\$2,643,537	\$290,198
MVMS	\$10,814,320	\$ 11,180,853	\$ 19,832	\$11,200,685	\$386,365
GHS	\$14,339,517	\$ 14,769,303	\$ 2,817	\$14,772,120	\$432,603
Total	\$ 46,878,659	\$ 48,424,496	\$ 294,161	\$ 48,718,657	\$1,839,998



Default Budget Discussion

(School Board)

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.***



General Fund Portion of the Budget

Current FY 22-23	Proposed FY 23-24 Default Budget	Difference
\$46,878,659 <small>(includes CRF deposit)</small>	\$48,424,496	\$1,545,837 increase

Current FY 22-23	Proposed FY 23-24	Difference
\$46,878,659 <small>(includes CRF deposit)</small>	\$48,718,657	\$1,839,998 increase

There's a \$294,161 difference between the Default and Proposed Budgets



Default Budget Discussion

(b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, ***contracts previously approved, in the amount so approved, by the legislative body in either the operating budget authorized for the previous year or in a separate warrant article for a previous year***, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget ***and by salaries and benefits of positions that have been eliminated in the proposed budget***. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, ***and eliminated positions shall not include vacant positions under recruitment or positions redefined in the proposed operating budget***, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision. ***In calculating the default budget amount, the governing body shall follow the statutory formula which may result in a higher or lower amount than the proposed operating budget.***



Default budget calculation

Previously approved teacher contract wages and benefits are included in the Default budget.

One-time expenditures are removed from the default (example Glen Lake Cistern Inspection of \$10,000).

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

SAU Management Assessment is part of the default budget (AREA Agreement.)

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



Academic Achievement and Student Success



Bartlett, Maple and MVMS– SAS Testing

Bartlett	2017	2018	2019	2020	2021	2022
ELA	58%	55%	49%	No testing	41%	44%
Math	49%	52%	57%	No testing	25%	55%

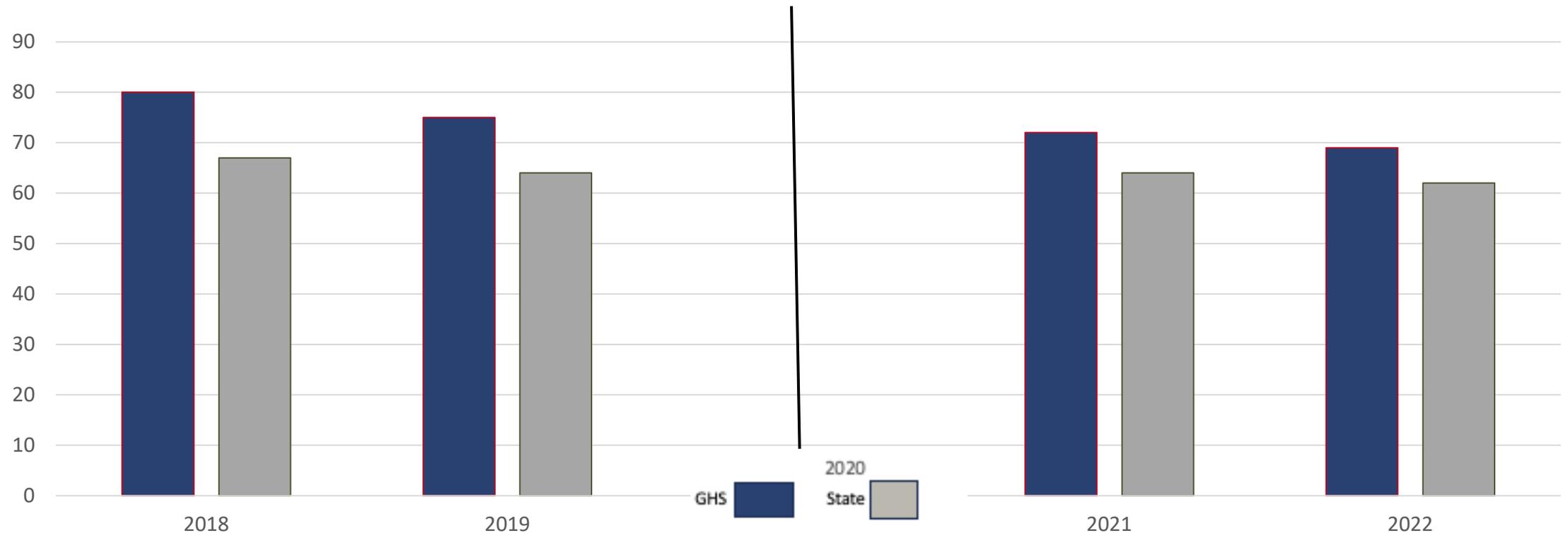
Maple	2017	2018	2019	2020	2021	2022
ELA	67%	66%	69%	No testing	56%	53%
Math	58%	63%	68%	No testing	49%	62%

MVMS	2017	2018	2019	2020	2021	2022
ELA	64%	65%	62%	No testing	63%	60%
Math	57%	57%	53%	No testing	40%	46%
Science	17%	48%	45%	No testing	43%	41%



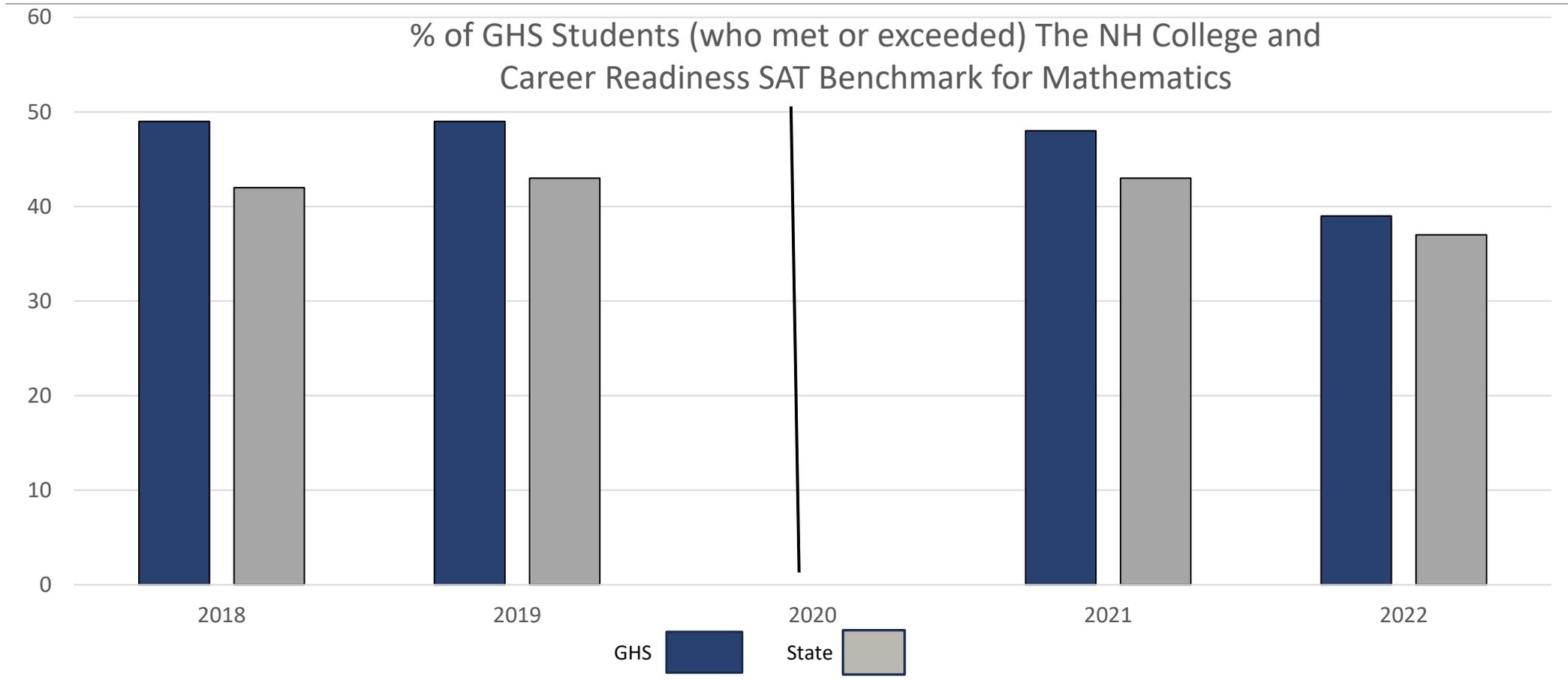
% of GHS Students (Who Met or Exceeded) The NH College and Career Readiness SAT Benchmark for Reading and Writing

% of GHS Students (who met or exceeded) The NH College and Career Readiness SAT Benchmark for Evidence Base Reading and Writing





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





Other Achievements - GHS

- Justin Hufft- Athletic Director from GHS, recognized with the Clyde W. Meyerhoefer Award by the NHADA
- Curt McDermott, Final four nominee for NH Teacher of the Year (well over 100 teachers nominated throughout the state)
- 8 students represented GHS at the 2022 NH All-State Music Festival
- GHS Envirothon placed 1st (Aquatics, Forestry) and 2nd (Soils) in State competition
- Future Business Leaders of America (FBLA) placed 1st overall in the State Leadership Conference
- 12 GHS students recognized for their work through the 2022 Scholastic Art Awards; including Gold Key recipient Ella Scuderi for her photography entry
- GHS Boys Basketball Team; First Division 1 State Championship game appearance
- Brodie Reeves; Division 2 State Champion in Wrestling for the 120 pound weight class
- Antonio Kapos; Division 2 Indoor Track shotput Champion
- Peyton Strickland; Meet of Champions winner in discus for Spring Track (all four divisions)
- US FIRST Robotics Team 501; Finalists at Week Zero and won the Entrepreneurship Award at the Greater Boston District competition
- Extensive Community Service: Peer Tutoring, Goffstown Clean-Up Day, Bartlett Field Day, Canned Food Drive, Veteran's Breakfast and more....



Other Achievements

Mountain View Middle School

- Boys B Soccer; Division 5 State Runner-Up
- Girls B Volleyball; Division 3; semi-finalist
- Girls A Volleyball; Division 1 semi-finalist
- Boys A Basketball; Division 1 semi-finalist
- Girls B Basketball; Division 5 semi-finalist
- Wrestling- 3 athletes qualifying for the New England Meet of Champions
- Girls Lacrosse; Division 3 semi-finalist
- Baseball; Division 1 semi-finalist
- 18 Students named to the District Festival for Outstanding Performance in Band, Orchestra and Chorus
- New England Math League Contest
 - Grade 6: 19th of 40 schools
 - Grade 7: 19th of 40 schools
 - Grade 8: 14th of 41 schools
- 102 Grade 8 students eligible for Honors Dinner by achieving grades of “A” and “B” in Grades 7 and 8
- Many Community Service Projects like; Canned Food Drive, Holiday Gift Drive



Article # 3

GESS Tentative

Agreement

GOFFSTOWN DELIBERATIVE SESSION

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GESS Bargaining Unit

The Goffstown Educational Support Staff Unit is comprised of 163.5 FTE's

- Administrative Assistants (13.75)
- Principal's Administrative Assistants (6)
- Kitchen Assistants (9.25)
- Assistant Cooks (3)
- Head Cooks (4)
- Custodians (14)
- Head Custodians/Maintenance (7.5)
- Paraprofessionals (106)



Tentative Agreement

On Wednesday, November 2, 2022 the Goffstown School Board reached a TA with GESS

Substantial details of the agreement include –

- Four-year agreement (2023-2027)
- Language Modifications and Clarifications
 - Employee classifications for seniority were condensed to department instead of title
 - Language was added to clarify work on remote learning days
 - Language was added around posting vacancies



Tentative Agreement Continued

Insurance language was added to address a plan being eliminated 7/1/25

Language was added to provide the retirement benefit to those who pass away while still employed and eligible who have not yet put in for retirement

Compensation

Longevity will be increased by \$0.75 in the second year of this agreement

- 58 or 35% are at top step FY 2023



Tentative Agreement Compensation

In Year One

- Step 16 was increased by 3.25%
- Steps 5-15 become 2% less than each incremental step
- Steps 1-4 = step 5

In Year Two - the grid is increased by 3.75%

- Step 1 is eliminated creating a 15-step grid

In Year Three - the grid is increased by 4%

- Step 1 is eliminated creating a 14-step grid

In Year Four – the grid is increased by 4%

- Step 1 is eliminated creating a 13-step grid



Article # 4

Capital Reserve Fund

Deposit

GOFFSTOWN DELIBERATIVE SESSION

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Capital Reserve Fund

The CRF for Existing Facility Assets was established by the voters in 2019.

The School District has been very active in updating its 6-Year Capital Improvement Plan (CIP) as a planning tool. **There are currently 71 School projects on the CIP matrix.**

There are over \$6 million dollars in projects in the school's 6-Year CIP matrix for the replacement of existing capital assets.

There are over \$700,000 in CRF eligible projects in 2023-2024

The CRF provides a funding source to offset the cost of CRF eligible future projects.

The CRF can also be used for matching grant purposes and for unplanned/emergency capital expenses.

The School District is requesting a \$250,000 deposit into the CRF.



Completed projects using CRF funds

Current Uncommitted CRF Balance as a 2/6/2023 is \$66,000

Already completed and/or current projects (2010-2023)

- MVMS gym lockers, partition walls, GHS bleachers \$103K 2020
- GHS rear stairs \$40K 2020
- Lighting retrofit project (All school gyms) \$16K (grant match) 2020
- MVMS fire cistern repairs \$162,000 2022
- Replacement GHS scoreboard \$26,000 2022
- GHS Theater – Seating, flooring, lighting and other improvements \$300K (in process)
- GHS Fire Panel replacement – \$47K urgent need (in process)
- Glen Lake Boiler replacement – \$35K urgent need (in process)



Capital Reserve Fund – Possible Projects using CRF Funds

Current CRF uncommitted balance \$66K + Requested CRF Deposit of \$250K = \$316K (July 1, 2023 anticipated balance upon voter approval)

1. Roof Section Replacements – Bartlett - \$190,000
2. Locker room floors- MVMS – \$38,000
3. Café Tables – MVMS -\$52,000
4. Fire Panel – MVMS- \$40,000
5. In Building Transformer- MVMS - \$105,000
6. Replacement Tractor – District - \$80,000
7. Heating Controls Maple and Bartlett - \$200,000 (possible grant availability)



Article # 5

Closing the Bartlett Elementary School CRF

GOFFSTOWN DELIBERATIVE SESSION

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Closing the Bartlett CRF

The Bartlett Capital Reserve Fund was created for the purpose of constructing an addition and making renovations to the Bartlett Elementary School.

The Goffstown School Board voted to in late 2022 to use the \$7K remaining balance in that CRF towards cost overages related to replacing windows at the school in the summer of 2022. There is currently \$28.24 remaining in the Bartlett CRF.

By law, the voters create and fund capital reserve funds, and they must also vote to close them.

The voters created a District-wide Facilities Capital Reserve Fund in 2019, which includes all schools. Therefore, the need for a separate CRF for the Bartlett Elementary School no longer exists.

Should voters approve closing the Bartlett CRF, the remaining balance will be deposited into the school district general fund as an FY 23 revenue.



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.



Questions?
