

Appendix G

Education

Providing Goffstown's school children with a complete and well-rounded education is one of the most important responsibilities to be undertaken by the community. The role of the Master Plan with regard to education is to "identify the factors which affect the public education trends and practices in the Goffstown School District." The ability of the District to provide quality education to the community indeed is influenced by other planning activities. Community goals and expectations for land use, housing and economic development all have a direct impact on the education system.

The goal of this Chapter, is to highlight the status of the current system and show how other elements of the Master Plan can be better integrated with planning carried out by the school district. Fully integrating goals and plans will enable the school district to plan for anticipated changes to student body, funding sources and community expectations.

This chapter of the master plan addresses a number of the issues associated with this complex process. The first portion of the chapter provides an overview of the existing school facilities, their current status and the ability to accommodate future growth. The second part focuses on the issues and realities of funding education in Goffstown.

1 Overview of the Education System



The Goffstown School District provides educational services for Goffstown children in grades 1 through 12 and special needs students in preschool and kindergarten. In addition, the District also provides education for children from the Dunbarton and New Boston School Districts for Grades 7 through 12 in exchange for tuition payments

New Hampshire is one of the few states that currently does not mandate a public kindergarten program. However, state grants are available to encourage communities to provide kindergarten programs. In March 2004, Goffstown voters agreed to offer kindergarten classes. A site for the kindergarten was selected, but work on the site was put on hold following a

lawsuit filed by abutters to the proposed property. The lawsuit is currently in Superior Court and the school district is reviewing alternative site possibilities.

The Goffstown School District is governed by an elected 9 member school board. Board members serve 3 years per term and the terms are staggered such that 3 positions are elected each year. Schools operate with funds provided from grants, state revenues, tuition, and local property taxes, with the bulk of funds derived from local property taxes. The operating budget for the Goffstown School District is set by the eligible voters residing in the district at their annual meeting.

Administrative services for the Goffstown School District are provided by a School Administrative Unit (SAU #19) which, in addition to Goffstown, includes New Boston and Dunbarton School Districts. Overall responsibility for daily operation of the schools rests with the Superintendent of Schools and his staff. Although administrative staff is shared by Goffstown, New Boston, and Dunbarton, each school district separately sets its own budget, policies, and curriculum.

In March 2004, voters approved a new AREA Agreement under which Goffstown will continue to receive students from New Boston and Dunbarton for Grades 7 through 12. The AREA agreement sets the formula for tuition, rent and capital costs associated with educating these students. For the 2004/05 school year, estimated tuition per student was \$7,391 for the High School and \$7,661 for the Middle School. The cost of transporting students is paid for separately by the participating districts.

2 Education Facilities

The Goffstown School District owns four school buildings: two elementary schools, one middle school and a high school. In addition, the district rents space in two local buildings in order to operate an alternative high school and an alternative external school suspension program.

In 2002, fourth grade students were moved from the Mountain View Middle School to the Bartlett Elementary and Maple Avenue Elementary Schools, where they were previously located until 1991. Education professionals and community members agree that locating fourth graders in an elementary school environment is better for the students. This decision has alleviated some capacity issues at MVMS, however, it also created capacity issues at the two elementary schools.

The current Goffstown schools include:

- The Bartlett Elementary School in Pinardville, a neighborhood school for grades 1 through 4. Bartlett Elementary School also houses a pre-school program for students aged 3 to 5 who have special needs;
- The Maple Avenue School, in the Village area of Goffstown, which receives the remainder of students for grades 1 through 4;

- Mountain View Middle School, in the Grasmere section of town, houses grades 5 through 8; and,
- Goffstown High School, on Wallace Road, houses grades 9 through 12.
- Vocational Education for Goffstown High School students is provided under contract with the Manchester School of Technology. Students attend this facility on a part-time basis for vocational training with academic education provided at the Goffstown High School.

Table 1 presents a summary of statistics for each of these facilities.

	Bartlett	Maple Avenue	MVMS	High School
Year Built	1922	1956	1991	1965/66
Additions	1960s	1960,1990	none	2002/2003
Grades	Preschool, 1-4	1-4	5-8	9-12
Total Faculty	25	40	81	89
Student Population⁽¹⁾	258	518	986	1294
Max. Rated Capacity	204	475	1,244 ⁽²⁾	1,600 ⁽³⁾
Gross Bldg. Sq. Feet	22,190	40,500	116,000	179,371
Portable Classrooms	1 (library)	1 (2 classrooms)	-	-
Site Acreage	1.2	6+	60.6	30
Acreage Required	7.0 ⁽⁴⁾	10 ⁽⁴⁾	21 ⁽⁵⁾	24 ⁽⁶⁾
Parking Spaces	26	56	141	340
Water/Sewer	town/town	town/ town	well/septic	town/ town

(1) As of October 1, 2004
 (2) Assumes all classrooms are fully utilized every class period. This is not practical due to the fact that students choose some of their own classes. A more practical maximum number is 85% of 1,244, or 1,057. This number allows more flexibility in class size and scheduling.
 (3) For the same reason as stated in (2) a more practical maximum number is 85% of 1,600, or 1361.
 (4) 5 acres plus 1 acre per 100 students - NH Dept. of Education
 (5) 10 acres plus 1 acre per 100 students - NH Dept. of Education
 (6) 15 acres plus 1 acre per 100 students - NH Dept. of Education

A. School Enrollment and Facilities Assessment

1) Bartlett Elementary School

Overview

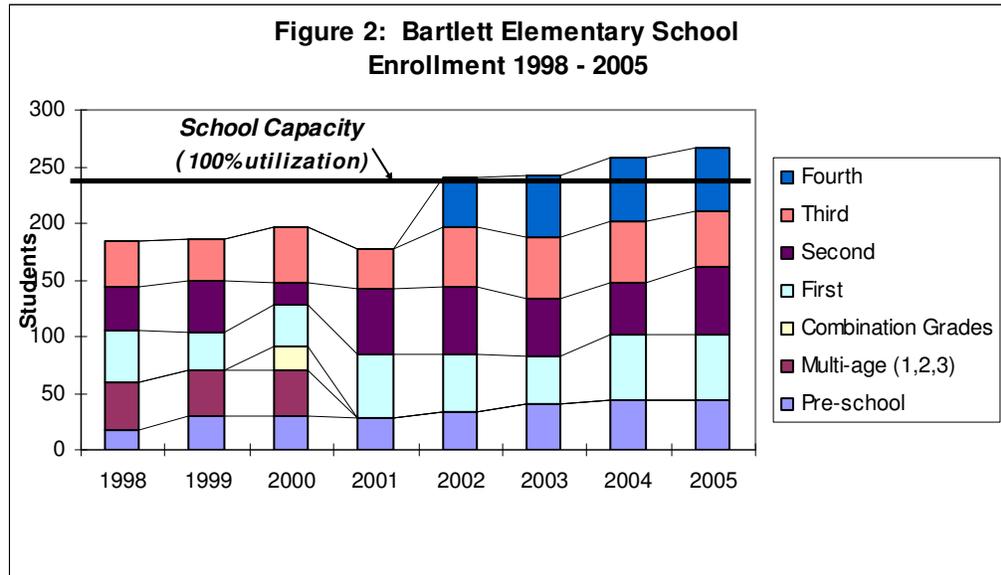
In October of 2004, 258 students were enrolled at Bartlett Elementary School; this includes grades 1 - 4 plus an integrated preschool program for special needs students aged between 3 and 5. The Bartlett Elementary School consists of a main building that has six classrooms, an old building that has four classrooms and one double-wide portable classroom. School capacity is 204 students based on 100 percent utilization of the two main buildings. For the 2004/05 school year, the school is operating at 125% of capacity.

Table 2 and Figure 2 show the actual enrollment for the Bartlett Elementary School from 1998 to 2004 together with an enrollment estimate for the 2005 school year. These figures indicate since 2002, the year that the fourth grade students were moved back to the elementary school, student enrollment has exceeded facility capacity.

Table 2
Enrollment by Grade 1998 - 2005
Bartlett Elementary School

	1998	1999	2000	2001	2002	2003	2004	2005
Pre-school	17	29	29	28	33	40	44	44
Multi-age (1,2,3)	42	42	42	--	--	--	--	--
Combination Grades	--	--	20	--	--	--	--	--
First	47	32	37	57	52	42	57	58
Second	37	47	20	57	59	51	46	59
Third	42	36	48	35	53	55	55	49
Fourth	--	--	--	--	44	54	56	57
Total	185	186	196	177	241	242	258	266

Source: Town Annual Report, SAU #19



Observations

Staff at the Bartlett Elementary School carried out a facilities assessment, the major issues identified are:

1. The site is undersized based on state standards, and lacks soft-surface play space. Since all adjacent land is developed, any property near to the school on Mast Road should be considered for purchase as available in order to expand the play area.

2. With the present portable classroom, the facility has marginally sufficient classroom space to serve the current student population. The availability of building lots in the Pinardville section of town should be studied to determine future population growth in this area and the affect that future growth will have on the school.
3. All classrooms are smaller than the state minimum standard of 900 square feet, however, based on current average class size of 17; all classrooms are adequate based on state minimum standards of 30 square feet per student.
4. There is no classroom space for art or music. These programs use mobile carts and move from class to class.
5. The library (Information Center), guidance office and Literacy Coordinator/Reading Specialist office are located in the portable unit. The Information Center is adequate for the library but too small to house a technology lab. Likewise, although there is sufficient privacy for the Literacy Coordinator/Reading Specialist, it is difficult for students to receive these services outside of the main building.
6. The special education room is located in the lower level of the building, in a room that is inadequate for two staff members when working with students. One must walk through the speech and occupational therapy room to enter the special education room.
7. There is a lack of restrooms in the nurse's office and for the staff.
8. The principal shares his office with the part-time special education facilitator. Since there is no conference room in the school, meetings are usually held in the principal's office or in the Information Center.
9. The kitchen food storage area is significantly undersized, remote from the kitchen and shared with general building storage. A trailer currently houses dry storage for the food-service program. Due to these space issues, food is served in the multi-purpose room, rather than directly from the kitchen facility.
10. There is no teachers' room at the school. A staff bulletin board and their mailboxes are located in a hallway, in a public area.
11. Public use of the facility includes: Cub Scouts use the gym once a week; Girl Scouts use the gym and four classrooms once a week; the Goffstown Parks and Recreation Department operates an after school activity period in the gym two days a week during the fall and spring. Several local government departments (Zoning Board, Planning Board, etc.) occasionally use the building for their meetings. Voting for the Pinardville community is held in the school gym/cafeteria. Kids Block also provides an after school program five afternoons each week.

2) Maple Avenue School

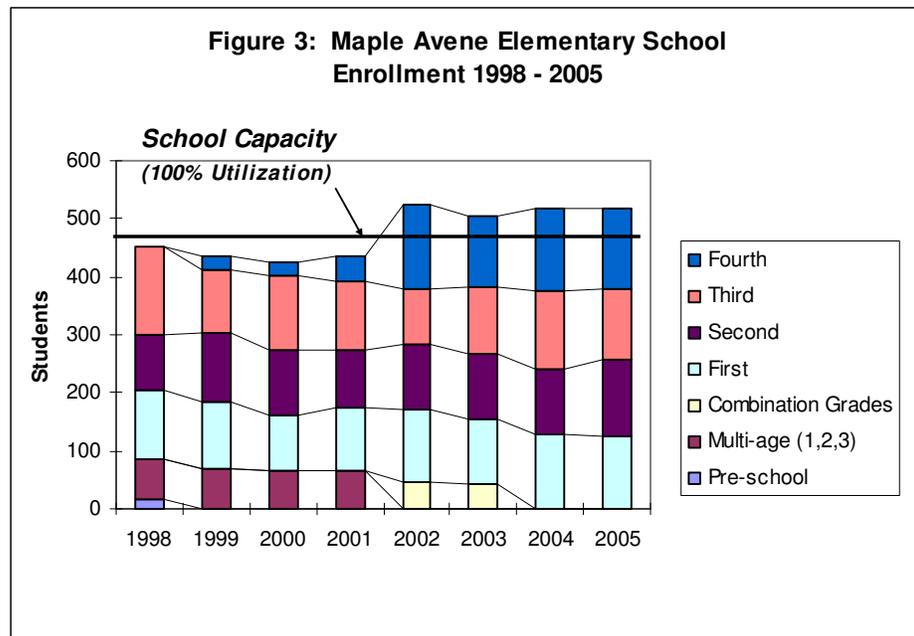
Overview

In October of 2004, 518 students were enrolled in grades 1-4 at the Maple Avenue School. There are currently 21 classrooms in the Maple Avenue School plus one double-wide portable classroom that provides space for two additional classrooms. School capacity is 475 students based on 100 percent utilization of the two main buildings. In a situation similar with the Bartlett school, the school has been operating at or over capacity since 2002, the year when fourth grade students were moved from Mountain View Middle School back to an elementary school setting. **Table 3** and **Figure 2** highlight student enrollment at the Maple Avenue School between 1998 and 2004; enrollment for 2005 was estimated by SAU #19.

Table 3
Enrollment by Grade 1998-2005
Maple Avenue Elementary School

	1998	1999	2000	2001	2002	2003	2004	2005
Pre-school	18	--	--	--	--	--	--	--
Multi-age (1,2,3)	69	68	66	67	--	--	--	--
Combination Grades	--	--	--	--	46	44	--	--
First	117	115	95	107	126	111	127	126
Second	97	120	114	99	110	111	115	131
Third	152	108	127	119	97	115	133	121
Fourth	--	25	23	44	144	124	143	138
Total	453	436	425	436	523	505	518	516

Source: Town Annual Report, SAU #19



Observations

Staff at the Maple Avenue School carried out a facilities assessment, and identified the following major issues:

1. Based on state standards, the building site is undersized and it lacks soft-surface play space. All land adjacent to the school has been developed. Parking is undersized for daily activities and particularly limited for special events.
2. The building facility is at total capacity. The rated capacity of 475 students is based on an average of 25 students per classroom. At the beginning of the 2004-2005 school year, the enrollment was 518 students in grades 1 through 4 with two portable classrooms on site.
3. Fourteen of the 21 interior classrooms are smaller than the state minimum standard of 900 square feet, however, based on current class size of 23; all classrooms are adequate based on the state minimum standard of 30 square feet per student.
4. Space for general supply storage is undersized.
5. Space for specialists is undersized. The Art and Music offices are located in a storage closet and they have to provide services in classrooms a la cart. The ELL (English Language Learners) program is housed in the Health Office. The school is also in need of an appropriate meeting room and administrative offices. Additional space could also be utilized for computer-based assessments.
6. The Administration area is crowded.
7. Public use of the facility includes: three Brownie troops using three classroom once a week; Cub Scouts use of a classroom once a week; Boy Scouts use of a classroom once a week & for day-long weekend events; the Goffstown Parks and Recreation Department operates an after-school activity period in the gymnasium two days a week in the fall & spring, they also have an evening basketball league four nights a week in the winter; winter and spring baseball and softball teams use the gymnasium four days per week in the late spring; Destination Imagination utilizes the building after school from October through April; the Goffstown Rotary uses the gymnasium one day a year for their auction; and Merri-Lou Community Pre-School uses the gymnasium one evening in the spring for their graduation and for an all day Fair in the spring. Other groups and organization utilize the building during the course of the year.

3) Mountain View Middle School

Overview

In October 2004, 986 students were enrolled at the Mountain View Middle School (MVMS). The school offers instruction for students in grades 5 – 8 plus alternative education. There are 55 classrooms at MVMS and the school has a

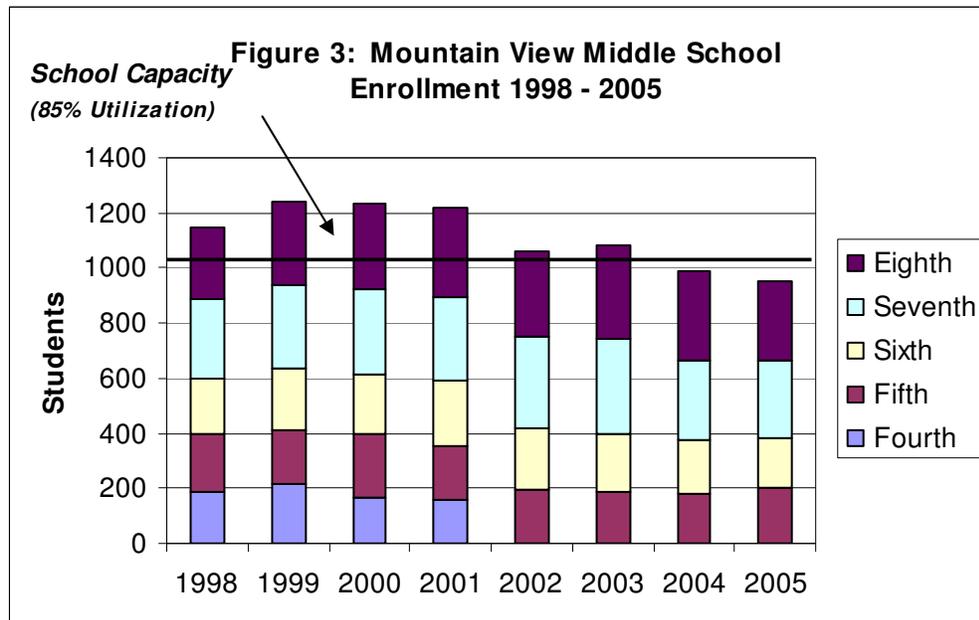
capacity of 1,120 students based on 90 percent utilization of total capacity of 1,244. The 90 percent utilization rate is considered more appropriate by school administrators because it allows for required flexibility in class size and scheduling.

With the 4th grade students returned to Maple Avenue and Bartlett Schools, MVMS was able to use the classroom spaces to establish permanent space for two World Language teachers and a Wellness Room. In addition, two teachers formerly housed in the portable classroom space were given rooms in the building. **Table 4** and **Figure 3** show enrollment figures for the school years between 1998 and 2005. SAU #19 provided an estimated of enrollment for 2005.

Table 4
Enrollment by Grade 1998-2005
Mountain View Middle School

	1998	1999	2000	2001	2002	2003	2004	2005
Fourth	191	214	168	156	--	--	--	--
Fifth	203	200	232	199	197	191	178	202
Sixth	208	220	211	239	223	208	197	179
Seventh	286	305	314	303	331	341	287	281
Eighth	257	301	310	320	313	343	324	289
Total	1,145	1,240	1,235	1,217	1,064	1,083	986	951

Source: Town Annual Report



Observations

Staff at MVMS carried out a facilities assessment, and identified the following major issues:

1. Space for paper goods storage is lacking.
2. Space for science supplies storage is lacking.
3. Special Education programs use both classroom space as well as rooms originally designed for storage in order to meet student needs.
4. The facility is used six days a week by school, civic, and community organizations. The facility is used extensively after school and in the evening during the school year for a diversity of Parks and Recreation programs, Crispin's House After School Program, MVMS parent organization activities, MVMS Band and Chorus activities, and Girls and Boys School programs.

4) Goffstown High School

Overview

Goffstown High School underwent extensive renovation in 2002-2003 including the creation of additional parking facilities and athletic fields. The renovations of the building addressed the shortcomings cited in earlier reports including:

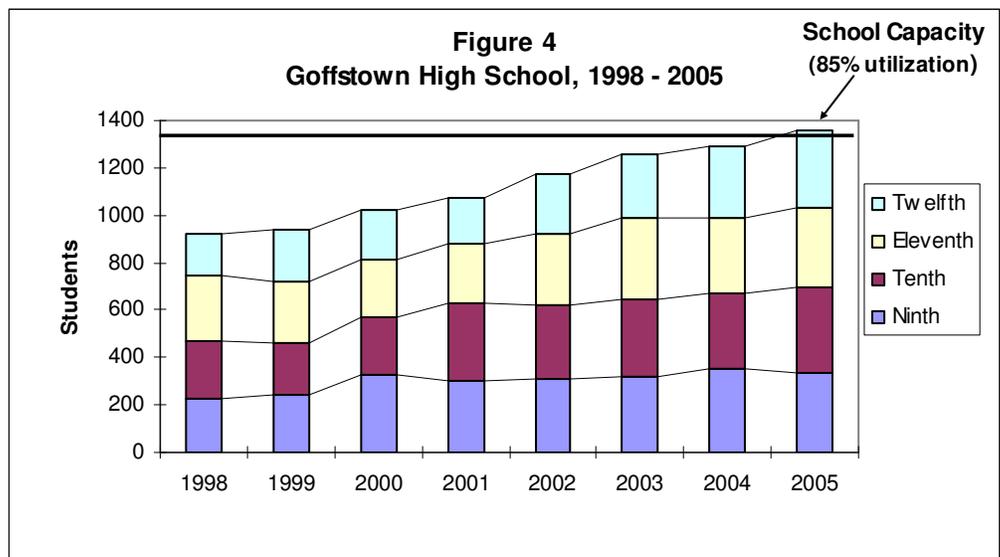
- The addition of 9 classrooms
- Full handicap accessibility
- New heating and ventilation systems
- Ten modern science labs with prep rooms
- Four new art rooms
- Four special education classrooms
- Enlarged and modernized darkroom
- Fitness center
- High tech wireless presentation rooms
- Increased administrative office spaces
- New guidance offices
- Increased conference space
- 800 person capacity cafeteria
- 850 person capacity gymnasium
- renovated boys' and girls' locker rooms
- Asbestos abatement

Capacity at Goffstown High School (GHS) following the renovation is 1,361, based on 85 percent utilization. Enrollment in October for the 2004/2005 school year was 1,294 students, well within facility capacity. This number reflects a slight increase in the percentage of students from the "sending towns" of New Boston and Dunbarton to 28% of the total enrollment. **Table 5** and **Figure 4** show enrollment by grade at GHS between the 1998 and 2004 school years. SAU #19 provided an estimated of enrollment for 2005.

Table 5
Enrollment by Grade- 1998-2004
Goffstown High School

	1998	1999	2000	2001	2002	2003	2004	2005
Ninth	225	240	330	302	314	320	356	334
Tenth	245	224	243	323	303	325	318	366
Eleventh	273	257	242	259	308	346	319	327
Twelfth	181	219	206	185	245	264	301	327
Total	924	940	1,021	1,069	1,170	1,255	1,294	1,354

Source: Town Annual Report, SAU #19



Observations

Staff at GHS carried out a facilities assessment and identified the following major issues:

1. Building and site renovations increased the student parking lot by 126 spaces. Enrollment continues to increase, however, and student parking remains an issue that needs to be addressed. Student demand for parking at the High School is strong, in part because students from the neighboring towns of New Boston and Dunbarton drive themselves to GHS, and in part due to student employment and participation in extra curricular activities.
2. Existing athletic fields were upgraded with sod, irrigation, and concession facilities through the contributions of the Field of Dreams and Friends of Goffstown Softball committees, doubling the rectangular field space. Increases in enrollment and the establishment of new athletic teams continue to tax the capacity of the on-site athletic fields. Students continue to use the athletic facilities at Barnard Park.

3. Some of the rear doors do not have a second set of interior doors to provide an energy-saving air lock.
4. Many of the windows and glazing systems have single pane glass, not energy efficient thermal units. An outside contractor (Honeywell Corporation) has studied this issue and proposed recommendations.
5. Public use of the facility remains extensive and occurs year round.

B. Factors Affecting Enrollment

Future school enrollment and facilities and services requirements of the Goffstown school system will be primarily determined by two factors: increases among the existing population (new births) and changes in the housing supply.

1) Population Trends and Forecasts

Goffstown's population is forecast to grow. The data in **Table 6** illustrates population trends in the Goffstown area between 1970 and 2015; the data presented for 1970 to 2001 represents actual Census enumeration and estimates for 2010 to 2010 were developed by the NH Office of State Planning (NHOSP). Demographers estimated that between 2001 and 2025, the combined population of Goffstown, New Boston, and Dunbarton will increase an estimated 7,380 people.

	1970	1980	1990	1995	2000	2010	2020	2025
Goffstown	9,278	11,315	14,621	15,177	16,929	19,230	21,350	22,180
New Boston	1,390	1,928	3,214	3,524	4,138	5,020	5,660	5,920
Dunbarton	825	1,174	1,759	1,876	2,226	2,580	2,920	3,100
Total	11,493	14,417	19,594	20,577	23,293	26,830	29,930	31,200

Source: NH OSP

Table 7 shows the number of births which occurred annually within the school district's three towns between 1994 and 2003. This data shows that the number of births varied between about 230 and 260 until 2000, when the number of births dropped to 219. In 2001 there were 250 births but the number of births dropped back to 215 in 2002. The variations observed between 2000 and 2003 make it difficult to identify a clear trend in the number of births.

Table 7

Number of Births

Goffstown, New Boston and Dunbarton

	1998	1999	2000	2001	2002	2003
Goffstown	151	145	150	151	117	125
New Boston	64	59	51	63	67	74
Dunbarton	21	38	18	36	31	n/a
Total	236	242	219	250	215	125

Source: Town Reports

2) Housing Trends and Forecasts

The other key factor affecting school enrollment levels is the housing supply. The population will always be fluid as homes are bought and sold in the community. The number and type of new homes built in the community, however, will have a direct impact on the number and types of residents attracted to Goffstown. These future residents in turn, will determine school enrollments.

Goffstown is currently experiencing a very tight housing market; recently reported vacancy rate are as low as 0.6 percent for home sales and 2.1 percent for rental units. Accordingly, there is considerable development pressure on Goffstown's housing market. **Table 8** shows building permits issued in Goffstown for new residential dwelling units increased from 53 in 2001 to 95 permits each granted in 2002 and 2003. Demographic and economic forecasts indicate there will be continued demand for housing in Goffstown. Subsequent estimates for housing demand suggest that, on average, Goffstown will need to add at least 90 housing units per year to keep pace with estimated demand.

Table 8

Annual Building Permits Issued

Goffstown, New Boston and Dunbarton

	1985	1990	1995	2000	2001	2002	2003
Goffstown	114	50	51	58	53	95	95
New Boston	94	37	29	46	50	48	55
Dunbarton	4	10	29	n/a	n/a	n/a	n/a
Total	212	97	109	104	103	143	150

Source: Town Reports (Data requested from Dunbarton, to be provided.)

3) Community Decisions

Ultimately however, forecasts for population growth, new births and changes in residential permits are not the only determining forces in Goffstown's future. The community also plays a role in determining its future. Indeed much of the Master Plan process is devoted to identifying the community's 'vision' for its future and developing strategies to facilitate that vision.

There are many ways the community can influence Goffstown its future. The Town is currently undertaking more serious efforts to attract more commercial and industrial projects; such efforts will help stabilize and

diversify the local tax base. The types, size and market orientation of new housing development can also be set by the community. While suburban-style, single-family housing meets an important segment of the housing market, it also tends to exclude other members of the community. Such decisions are fundamental to the future of the education in Goffstown. They will influence schools by setting future enrollment, funding sources and community values.

3 School Transportation System

Transportation for Goffstown's school children is provided by the Goffstown Truck Center and Provider Enterprises, which includes 17 bus routes for the high school and 24 for the three elementary schools. Thirty-six buses are used on these routes, including 24 full-sized buses and 12 special education vans and 2 provider mini-buses. These buses travel 1,553 miles per day and the average length of a ride for students is between 30 and 40 minutes.

The schools provided with transportation through SAU #19 by the Goffstown Truck Center include Goffstown High School, Mountain View Middle School, Maple Avenue School, Bartlett Elementary School and the Villa Augustina Academy. In accordance with New Hampshire RSA 189-9, the SAU is required to provide transportation for all school aged children within their locale, attending both public and private school facilities.

All but seven of the full-sized buses run routes twice (a double run) each morning and again in the afternoon. The initial run provides transportation to and from the high school. The second run provides transportation to and from the remaining schools. The mini-buses are run continuously throughout the day for special education and technical schools.

The Goffstown Truck Center transports 1,489 students per day. The seating limitation is 72 students per bus which requires 3 pupils per seat. It is feasible to fit 3 small elementary aged children per seat, but not teenaged children. Currently, the average number of students per bus is 42 for the high school and 45 for the rest. This transportation system is considered to be operating at capacity since all buses are full and time restrictions are at a maximum.

Mini-buses cost \$181 each per day, plus \$1.07 for every mile in excess of 135 miles. The cost for each full-sized bus is \$176 per day. There is no mileage limitation for these buses.

The rate for sports team bus usage is \$1.55 per mile and \$18.00 per hour of waiting time.

The following information presents additional details and insight into the costs and budgetary requirements of providing transportation for the SAU #19.

- Fifty-three special needs students are transported each day by the Goffstown Truck Center.

- Provider transports five students on two vans to two out-of-district facilities; one in Massachusetts, and one at the seacoast, for an average daily cost per student of \$64.00. In addition, transportation monitors are provided at a cost of \$9.50/hour.

4 Funding for Education

In the 1997 *Claremont II* decision, the New Hampshire Supreme Court ruled that New Hampshire's system of funding public education primarily through locally assessed property tax was unconstitutional. The court ruling found that funding inequities among communities created disparities in the quality of education received by students. This decision led the State Legislature to enact school-finance reform intended to ensure every student in the State has access to an "adequate" education.

The New Hampshire school-finance reform created a system whereby each year the State legislature determines a formula that sets costs required for "adequate" education statewide. It authorizes the State to levy a statewide property tax to raise funds and re-distributes these funds back to communities.

The education grants provided by the State are not intended to cover the full cost of an 'adequate' education. For the 2003/04 school year, the grants cover between 20 and 30 percent of the per pupil education costs deemed "adequate". Remaining funds are to be collected from local property taxes. Communities are also able to raise additional resources to fund their school beyond the level deemed "adequate" by the state. In 2002, the State set adequate per pupil education costs at \$4,379; for the same year statewide average costs per pupil were \$7,663.

The intent of the school finance reform was to create a more equitable education system and close the funding gaps between communities with higher and lower property values. Currently, the State defines "adequacy" on an annual basis, the amount of money communities receive from the state varies from year to year. Because the formula is set annually, many local communities feel the reform has made education finance less stable. The *Claremont II* decision and subsequent school finance reform has been and continues to be controversial; statewide and local school financing continues to be debated.

1) The Impact of Statewide Education Reform on Goffstown

Goffstown has typically been a "receiving" town over the past few years with regards to statewide education grants. This means the Town has received more funds in grants than it paid in statewide education taxes. In recent years, the additional resources received by Goffstown account for between two to five percent of the local school budget.

Table 9 shows historic local tax rates together with tax rates by funding category. The data shows that the majority of all tax dollars raised locally are

used to support education. In 2003 for every dollar raised, 59 cents was used to support education, approximately 8 percent less than before statewide school reform was commenced. Even two to five percent reduction in the school budget, therefore, can have a positive impact on local property taxes. Indicative review of the data suggests Goffstown total tax rates are marginally lower following implementation of the statewide education tax, although changes in property valuations make it difficult to determine if property tax burdens have actually changed.

Table 9
Net Assessed Valuation and Tax Rate - 1998-2003
Town of Goffstown

	Net Assessed Valuation	Local Tax Rate			School Rate as % of Total	
		Education Taxes		Town and County		
		Local	Statewide			
1998	\$597,983,500	\$23.69		\$11.63	\$35.32	67%
1999	\$612,264,275	\$8.64	\$6.86	\$11.53	\$27.03	57%
2000	\$624,706,100	\$10.15	\$6.68	\$11.60	\$28.43	59%
2001	\$634,886,700	\$11.25	\$7.23	\$11.72	\$30.20	61%
2002	\$647,294,800	\$13.01	\$7.17	\$12.74	\$32.92	61%
2003*	\$1,188,464,200	\$8.34	\$3.97	\$8.40	\$20.71	59%

Source: NH Department of Revenue Administration

*Denotes Revaluation

2) School Spending and Education Costs Per Pupil

In a pattern consistent with communities across the U.S., school spending in Goffstown has increased steadily despite efforts to streamline and control costs. Education costs rise largely because education services are a labor intensive activity, with the majority of costs associated with paying salaries. On average, school districts in the U.S. spend about half their budgets paying teachers salaries, about one fifth on maintaining and constructing school facilities, and ten percent to each student services such as guidance counseling, health, etc., and administration. Remaining costs are associated with food, transportation, etc.

Changes in recurring school expenditures for the Goffstown school district are shown in **Table 10** together with education tax rates for the school years between 1997/98 and 2002/03. Data shown in the table highlights that school expenditures and tax rates have risen together over time at rates faster than the Consumer Price Index (exclusive of energy costs), which was between two and four percent during the same period.

Table 10
Annual School Expenditure and Tax Rate
Town of Goffstown

	Annual School Expenditure	% Change	Education Tax Rate		% Change (Total Ed Tax)
			Local	State	
1997/98	\$16,097,902	n/a	\$23.69	n/a	
1998/99	\$16,547,650	2.8%	\$8.64	\$6.86	-34.6%
1999/00	\$17,411,994	5.2%	\$10.15	\$6.68	8.6%
2000/01	\$18,682,956	7.3%	\$11.25	\$7.23	9.8%
2001/02	\$20,569,713	10.1%	\$13.01	\$7.17	9.2%
2002/03	\$21,964,916	6.8%	\$8.34	\$3.97	Reassessment

Source: NH Department of Education

Despite steady increases in Goffstown school expenditures, cost comparisons on a per pupil basis indicate that the Town has been within statewide averages. **Table 11** presents changes in average expenditure per student by grade over time as well as compares costs in Goffstown with statewide averages. Costs per pupil are based on annual expenditures; capital and debt service are not included in current expenditures and therefore not included in costs per pupil.

As shown in the table, average per pupil costs in Goffstown have been and continue to be lower as compared with statewide averages. In addition, per pupil expenditures in Goffstown have grown at a slower rate as compared with the state average. Over the 5-year period between 1997/98 and 2002/03, costs increased a total of 23 percent. For the same period, statewide average costs per pupil increased by 35 percent.

Table 11
Average Expenditure Per Student
Goffstown and the State

	Goffstown				NH
	Elementary School	Middle School	High School	Town Average	State Average
1997/98	\$3,860	\$5,877	\$5,867	\$5,257	\$5,781
1998/99	\$4,002	\$5,650	\$6,274	\$5,340	\$6,009
1999/00	\$6,091	\$4,967	\$5,710	\$5,455	\$6,357
2000/01	\$6,238	\$4,931	\$6,473	\$5,728	\$6,738
2001/02	\$6,792	\$5,518	\$6,602	\$6,174	\$7,233
2002/03	\$6,663	\$6,263	\$6,580	\$6,485	\$7,809

Source: NH Department of Education

3) Education Funding and Goffstown's Tax Base

A key indication of a school district's wealth is its assessed valuation, which represents the value of all real property subject to taxation. Each year the Department of Revenue Administration determines an equalization factor that adjusts the taxable valuation based on the existing market value of property in the community.

Using the districts equalized value and an estimate of the student population (ADM in residence), it is possible to determine the level of support available for students by school district. The ADM is the full time equivalent of students whose legal residence is within the boundary of the school district. These students either attend district schools or attend, at their own expense, a school operated by another district, the state or a private organization. Home educated students are also included in these totals. Goffstown's tax base, ADM and valuation per pupil are shown in **Table 12**.

This data indicates that while the number of students has not fluctuated dramatically (approximately 100 new students over the five year period), the valuation per pupil has steadily increased. Accordingly, it appears that Goffstown's ability to raise tax dollars for education has improved.

	School District Equalized Tax Base	ADM in Residence	Valuation per Pupil
1999	\$690,941,026	2329.9	\$296,554
2000	\$796,318,722	2396.2	\$332,326
2001	\$955,821,723	2408.6	\$396,837
2002	\$1,118,413,226	2365.7	\$472,762
2003	\$1,216,566,726	2431.8	\$500,274

Source: NH Department of Education

To understand how Goffstown measures against other communities in New Hampshire, we evaluated Goffstown's valuation per pupil against eight other districts across the state. For purposes of this evaluation, the four districts immediately above and below Goffstown's 2003 (equalized) property valuation were selected. The comparison is shown in **Table 13**.

The data shows that school tax rates vary widely; Alton has a rate of \$12.69 while Oyster River's is \$22.30. Data also indicates that both ADM in residence and valuation by pupil are tied to the tax rate; not surprising more students and lower property valuations lead to higher tax rates. It is also intuitive that that, in general, higher ADM (i.e., more students) also result in higher tax rates.

As compared with these other eight school districts, Goffstown is in the middle. It has a relatively large ADM and low valuation per pupil, despite having a comparable total valuation. In spite of increases in property values, Goffstown supports a large number of students with its tax base. Specific to the eight districts selected for comparative purposes, Goffstown ranks 5th in property wealth, 3rd in the total number of students, 5th highest in tax burden and the second lowest valuations per pupil.

Table 13
Comparison of Property Valuation
for Selective School Administrative Units - 2002/2003

School District	Property Valuation by School District	Equalized Tax Rate	Valuation by Pupil	ADM* in Residence
Conway	\$1,108,313,460	\$15.58	\$786,094	1,410
Milford	\$1,196,400,939	\$20.89	\$469,932	2,546
Merrimack Valley	\$1,196,636,763	\$17.57	\$452,090	2,647
Pelham	\$1,214,380,557	\$14.86	\$600,554	2,022
Goffstown	\$1,216,566,726	\$19.01	\$500,274	2,432
Hooksett	\$1,230,459,330	\$16.36	\$628,780	1,957
Alton	\$1,235,887,473	\$12.69	\$1,691,375	731
Gilford	\$1,248,910,776	\$15.46	\$1,046,778	1,193
Oyster River Coop	\$1,330,480,823	\$22.30	\$599,397	2,220
†2002 Equalized Valuation by Pupil, Statewide Figures				
	Low		\$212,476 (Berlin)	
	State Median		\$638,192	
	High		\$15,652,400 (Dixville)	
* ADM - Average Daily Membership				
Source: NH Dept. of Education				

Another key factor in a community's ability to raise revenue for education and municipal services is the extent to which the tax base is diversified. A diverse tax base is typically measured by the extent to which a community collects revenues from sources other than residential property, namely commercial and industrial property.

From a tax perspective it is advantageous for a community to have a significant portion of its property value attributable to commercial land and buildings. Commercial and industrial properties tend to have a higher land value as compared with residential properties, therefore, communities are able to earn more tax dollars. In addition, commercial and industrial property also offers stability against fluctuations in the residential property market.

Goffstown, however, currently relies heavily on residential properties to raise taxes. In 2003, the residential property tax base accounted for nearly 89 percent of all tax revenues. **Table 14** shows the total assessed valuation of Goffstown's tax base and the relative portion of commercial and residential property.

Table 14
Net Local Assessed Valuation
Town of Goffstown

	Residential	Commercial	Total Assessed Value (1)	Percent Residential
1999	\$516,610,200	\$74,335,000	\$612,945,000	84.3%
2000	\$528,688,700	\$78,122,300	\$627,171,200	84.3%
2001	\$540,297,900	\$78,828,100	\$637,231,200	84.8%
2002	\$550,200,580	\$80,911,850	\$647,294,800	85.0%
2003	\$1,054,765,200	\$111,735,600	\$1,188,464,200	88.8%

(1) Before exemptions, Includes utilities
Source: Town Reports and NH Dept of Revenue Administration

To illustrate the advantages of a diverse tax base, we compared the Milford school district with Goffstown. The two communities have similar equalized property values and equalized tax rates. In 2003 both communities raised approximately \$24.5 million.

The source of that revenue, however, is quite different. A breakdown of the total tax base from all sources is provided in **Table 15**. As shown, in 2003, Goffstown's four largest sources of taxable property were residential (86.4 percent), commercial (9.4 percent), manufactured housing (2.3 percent) and public utilities (1.9 percent). For the same year in Milford, taxable property broke down into residential (67.3 percent), commercial (29.3 percent), manufactured housing (1.5 percent) and public utilities (1.8 percent). By having a more diverse tax base, therefore, residents in the Town of Milford are responsible for a smaller portion of all property taxes.

Table 15
Comparison of Tax Base by Category
Towns of Goffstown & Milford (2003)

	Goffstown	Milford
Conservation	\$6,000	--
Current Use	\$1,000,600	\$656,000
Manufactured Housing	\$26,857,100	\$11,642,200
Public Utilities	\$22,875,400	\$13,995,200
Commercial	\$111,735,600	\$226,211,900
Residential	\$1,027,908,100	\$520,237,200
Gross Assessed Valuation	\$1,190,382,800	\$772,742,500
Less Credits	\$1,919,200	\$1,224,400
Net Assessed Valuation	\$1,165,589,800	\$757,500,750
Equalized Valuation	\$1,216,566,726	\$1,196,400,939
Equalized Tax Rates	\$19.01	\$20.89
Total Taxes Raised	\$24,522,282	\$24,463,911
Taxes Paid by Residents	\$21,775,786	\$16,390,820

Source: Town Reports and NH Dept of Revenue Administration

5 Summary and Recommendations

The Goffstown School District continues to be among the strong, progressive school districts in the State. It is a source of pride for the Town and reflects both the diversity and high expectations of the growing community.

The Goffstown School District will likely face increasing challenges with regards to funding and facilities. Residents voted to add a kindergarten program, although commencement of the program remains tied up in a court decision over the proposed site. Both elementary schools are currently over capacity and rely on portable classrooms to provide essential services. While both the Middle School and High School have recently been upgraded or had program changes (i.e. 4th grade students moved to the elementary school) so those facilities are able to operate within capacity, space continues to be an issue for key elements of the facilities. Parking is tight at the high school and room for special services at the middle school remains limited.

As indicated by other sections of this Master Plan Update, if the Town does nothing to guide future development, the remaining undeveloped land in Goffstown will most likely be built out with new housing. If not balanced with a commensurate amount of commercial and industrial development, continued residential development will likely require updates and additions to school facilities, expansion of school services and likely result in a corresponding increased tax rate for residents.

The following recommendations represent suggestions to guide development of Goffstown's education from a planning perspective; they are not intended to comment on school administration, curriculum or service delivery. Instead, the objective of these recommendations is to more fully incorporate school planning decisions into the wider community planning process. Each recommendation is presented under the corresponding education goal which it addresses.

Goal EDU 1 - Support and deliver high quality education services to the community.

Objective EDU- 1 - Continue to foster community participation and interest in Goffstown Schools

Goffstown's school system is a source of pride for the community. Residents in Goffstown support the school district through participation in and attendance at school sporting, drama and music events. The schools are also important community resources; their facilities are used by a diversity of community groups serving a range of residents.

Action Item EDU 1. Continue to identify opportunities for students and schools to be active members of the community and, likewise, for the community to be actively involved in the school.

Action Item EDU 2. Expand the range of education services by commencing a public school kindergarten program as soon as possible.

Goal EDU 2 - More fully integrate Town planning activities with school district planning.

Action Item EDU 3. The school district or school board should participate in the planning and economic development council meetings to represent school board interests.

Action Item EDU 4. Ensure school district representatives are informed of development plans, especially housing projects. Information such as the number, type, location, and estimated time of occupation for such projects should be shared with the school district.

Rationale: With an indication of the planned number, type and location of new housing units, the school district will be better able to anticipate increases in school aged children. The school district can thus determine which schools will be affected, together with the timing and scope of the impact. This information will enable the school district to more accurately evaluate future student enrollment and requirements for facilities and services.

Action Item EDU 5. The school district should prepare enrollment estimates (using building permits, births, etc.) annually and estimate future school enrollment by school for five year periods. Enrollment estimates may include different development scenarios and should include estimate enrollment implications for facility and parking requirements. The estimates should be shared with the planning board and other relevant committees.

Action Item EDU 6. The feasibility of smaller-scale neighborhood elementary schools should be explored in conjunction with plans for higher density, mixed use villages, hamlets and neighborhoods.

Rationale: Land use, economic development and housing elements of this Master Plan Update call for the creation of higher (but moderate) density, mixed-use villages, hamlets and neighborhoods. These recommendations are intended to promote traditional neighborhood forms that offer residents a combination of services. Another element of this tradition is a network of smaller, neighborhood schools that serve the immediate resident population, especially for elementary aged children. Neighborhood schools support other Master Plan goals such as encouraging children to walk to school, minimizing additional trip making during peak periods.

Goal EDU 3 - Improve Goffstown's existing schools and facilities.

Action Item EDU 7. Establish a district-wide maintenance/storage facility, perhaps on the site immediately adjacent to the High School parking lot. This facility would enable district-wide purchase, storage and distribution of bulk items such as writing paper, toilet paper, paper towels, mechanical equipment filters, grass seed and fertilizer, etc.

Action Item EDU 8. Continue to work with the Field of Dreams and Friends of Goffstown Softball Committees to pursue further development of the site to increase athletic fields.

Action Item EDU 9. Review the recommendations of the Honeywell Corporation with the Board with regard to energy efficiency at Goffstown High School.

Goal EDU 4 - Expand Goffstown's existing school facilities as needed.

Objective EDU- 2 - Work with planning board to identify both opportunities to expand Goffstown's existing facilities and to build new facilities.

Action Item EDU 10. Elementary schools are currently overcapacity. Both schools also lack soft-surface play areas. The school should work with the Town to determine the best solution for this situation, including considering building another elementary school.

Action Item EDU 11. If a new elementary school is to be built, school site selection and design should be consistent with smart growth principles. Where feasible, smaller scale neighborhood schools should be promoted.

Action Item EDU 12. If the existing site proposed for the Kindergarten program proves not to be feasible, selection of a new site should commence immediately. When looking for a new Kindergarten, smart growth principles should be observed.

Action Item EDU 13: Development of recreational fields should be coordinated with the town's Planning and Recreation departments, as well as with private, non-profit organizations such as the Lions Club and Tri-Town Soccer league.

Action Item EDU 14. Existing school site acreage should be investigated to define how much of the land is actually "useable". Wetlands, rock outcroppings, steep gradients, and other non-developable areas should be identified and mapped. Once identified useable land may be earmarked for future facilities.

Action Item EDU 15. Available parcels of land within Goffstown should be identified for possible future school building sites. (Refer to the information on "Site Conditions" in Section 6 - Educational Issues).

Goal EDU 5 - Expand the Town's non-residential tax base to diversify the source of tax revenue for school funding.

Action Item EDU 16. The school district should support the Planning Board's efforts to diversify Goffstown's tax base.

Action Item EDU 17. The school district should explore alternative sources of funding, such as developer impact fees. Impact fees could be dedicated to the school budget could be collected from new developments based on a fair share cost allocation formula tied to the town's capital improvement program (CIP).