

Goffstown Budget Committee
School District Public Hearing
January 14, 2025

FOR FISCAL YEAR 2025-2026

Goffstown School District Warrant Articles

Article # 1 Election of Officers

Article # 2 District Operating Budget

Article # 3 CRF Deposit from Unassigned Fund Balance

Goffstown School District Budget

Article # 2 Operating Budget

The Proposed 2024-2025
Goffstown School District Total
Operating Budget Appropriation
is:

\$57,152,484

Overall Budget Comparison

	FY 24/25	FY 25/26 Default	FY 25/26 Proposed	Difference FY 25/26 Proposed vs FY 25/26 Default
General Fund (incl. \$200,000 CRF deposit in FY 22/23)	\$52,846,023	\$54,134,286	\$54,389,768	\$255,482
Food Service (not raised thru taxes)	\$ 1,418,900	\$ 1,462,716	\$ 1,462,716	\$0
Special Revenue (not raised thru taxes)	\$ 1,400,000	\$ 1,300,000	\$ 1,300,000	\$0
Total	\$55,664,923	\$56,897,002	\$57,152,484	\$255,482

The proposed amount to be appropriated for FY 25 through Warrant Article #2 is \$57,152,484.

General Fund Portion of the Budget

Current FY 24-25	Proposed FY 25-26 Default Budget	Difference
\$52,846,023 <small>(includes CRF deposit)</small>	\$54,134,286	\$1,288,263 increase

Current FY 24-25	Proposed FY 25-26	Difference
\$52,846,023 <small>(includes CRF deposit)</small>	\$54,389,768	\$1,543,745 increase

There's a \$255,482 difference between the Default and Proposed budgets

FY 26 General Fund Default budget represents a **2.44% increase over FY 25.**

FY 25 General Fund Proposed budget represents a **2.92% increase over FY 25.**

What Accounts for Budget Increases ?

- There are no new positions (additional FTEs) in this budget. There are several “repurposed” positions contained in the FY 26 proposed budget.
- Special Education Increases – Number of students in Out of District Placements has increased, 5% cost increase approved by the NHED for providers, vendor contracted services.
- Voter approved salary obligations for teachers for both regular education and special education AND for support staff employees.
- Health Insurance Cost increases of between 1%-4.9%.
- Increased IT costs for software (educational, IT security, user licenses)
- Increased costs of Building Maintenance and Repairs
- Regular Education transportation increased by \$112K
- SPED Transportation increased by \$77K

Enrollments as of October 1st of each year

	2019	2020	2021	2022	2023	2024	2025 Projected
Glen Lake	220 (229 as of 12/19)	179 (235 if role models included)	206 (not all role models included)	188	185	194	200
Maple Avenue	490	536	496	524	527	516	514
Bartlett	205	189	202	196	183	177	175
Mountain View	869	861	881	823	871	880	889
High School	1,073	1,061	1,019	1,033	1,050	1008	1053
Overall	2,857	2,826 (2882 if role models included)	2,804 (2882 if role models included)	2,764	2,816	2,775	2,831

Cost Per Pupil information

Goffstown Elementary School cost per pupil expense for FY24 was \$18,675.80, **the 18th lowest out of 154 districts with elementary schools.** \$3,431.14 Less Per Pupil than the State Average of \$22,106.94.

Goffstown Middle School (MVMS) cost per pupil expense for FY24 was \$15,913.05, **the lowest out of 62 districts with middle Schools.** \$4,670.20 Less Per Pupil than the State Average of \$ 20,583.25.

Goffstown High School (GHS) cost per pupil expense for FY24 was \$16,816.21, **the 3rd lowest out of 72 districts with high schools.** \$4,406.12 Less Per Pupil than the State Average of \$21,222.33.

The Goffstown School District's total cost per pupil for FY 24 was \$17,078.83, the 2nd lowest out of 162 school districts in NH. \$4,466.34 Less Per Pupil than the State Average of \$221,545.17.

And the lowest cost per pupil of all K-12 school districts in NH.

Goffstown School District Revenue Projections

(includes Local, State and Federal Sources for All Funds)

Revenue Source	FY 24-25	FY 25-26 (estimated)
Local (Mostly Tuition)	\$8,530,900	\$8,820,946
State	\$ 521,083	\$ 530,971
Federal (Mostly grants)	\$1,915,000	\$1,830,000
Use of Fund Balance (to reduce taxes)	\$1,980,988	\$1,700,000
NH Adequacy	\$7,841,022	\$8,127,892
SWEPT (Statewide Property Tax)	\$3,258,355	\$3,125,354
Other (use of fund balance and revenues from misc. sources)	\$ 250,000	\$ 300,000
Total Revenue	\$24,297,348	\$24,435,163

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.
- 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 2024 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	\$11.82	\$11.43	Includes Budget and CRF
2025	\$11.97		Includes Budget and CRF

The proposed budget would result in an estimated \$0.54 tax rate increase (or lower based on historical projections vs, actuals) For the median home assessed at \$414,400, this would result in a tax increase of approximately \$232 for the proposed budget and a \$194 increase for the default budget. There is a net difference of \$38 between the proposed and default budgets.

School by School Overview

School	Current FY 25 Budget	FY 26 Default	FY 26 New Spending	FY 26 Proposed Budget	Difference from FY 25 to FY 26 Default
District	\$ 12,369,522	\$ 12,603,199	\$ 86,868	\$ 12,690,067	\$ 233,677
Bartlett	\$ 3,619,679	\$ 3,627,654	\$ 6,719	\$ 3,634,373	\$ 7,975
Maple	\$ 6,813,567	\$ 6,698,944	\$ 23,120	\$ 6,722,064	\$ (114,623)
Glen Lake	\$ 2,857,100	\$ 2,973,590	\$ 100	\$ 2,973,690	\$ 116,490
MVMS	\$ 12,004,660	\$ 12,600,040	\$ 47,274	\$ 12,647,314	\$ 595,380
GHS	\$ 15,181,495	\$ 15,630,859	\$ 91,401	\$ 15,722,260	\$ 449,364
Total	\$ 52,846,023	\$ 54,134,286	\$ 255,482	\$ 54,389,768	\$ 1,288,263

School by School Overview - District

Account Code	Purpose	Increase/ Decrease	Rationale
10-000-1100-18-121	Teacher Substitutes	\$25,000	Based on actuals
10-000-1100-16-651	IT - Software	\$48,800	Increased costs and no longer grant funded. Schoology LMS and Kaltura Video
10-000-2125-16-561	Tech Guidance – IT Software	\$16,150	Based on actuals
10-000-2311-00-124	School Board Stipends	-\$22,463	Defunded all stipends for elected officials
10-000-2620-00-521	Property and Liability Insurance	\$5,000	Premium increase
10-000-2660-00-651	Tech Security Software	\$7,700	Access Control Annual Software license

School by School Overview - Bartlett

Account Code	Purpose	Increase/ Decrease	Rationale
10-101-1100-18-641	Books	\$1,000	Increased costs
10-101-1410-20-651	Software	\$1,500	Student Accounts software license
10-101-2620-00-431	Facilities Maintenance	\$3,225	Increased costs

School by School Overview - Maple Ave

Account Code	Purpose	Increase/ Decrease	Rationale
10-102-1100-16-442	IT Equipment Rental	\$8,132	Increased cost of laptop lease
10-102-2410-00-531	Voice Communications	\$2,623	Increased cost of cloud-based phone system fees
10-102-2620-00-431	Facilities Maintenance	\$4,000	Increased costs
10-102-2620-00-611	Facilities Supplies	\$3,000	Increased costs

School by School Overview - Glen Lake

- **There was only a \$100 increase in “new” spending at the Glen Lake School in the proposed budget**

School by School Overview - MVMS

Account Code	Purpose	Increase/ Decrease	Rationale
10-204-1100-16-442	IT Equipment Rental	\$10,144	Increased cost of laptop lease
10-204-1100-18-737	Replacement furniture	\$4,000	Furniture is over 30 years old and requires a staggered replacement program
10-204-1420-20-735	Athletics Equipment Replacement	\$4,000	Replace aging equipment and uniforms
10-204-2222-18-642	Media/Library Databases	\$3,000	Cost-share with GHS
10-204-2620-00-411	Water and Sewer	\$3,000	Increased costs
10-204-2620-00-611	Facilities Supplies	\$2,500	Based on actuals

School by School Overview - GHS

Account Code	Purpose	Increase/ Decrease	Rationale
10-305-1100-16-442	IT Equipment Rental	\$8,466	Increased cost of laptop lease
10-305-1420-20-339	Contracted Service	\$8,400	Increased cost of officials and athletic trainer
10-305-1420-20-811	Athletics Dues and Fees	\$1,975	Increased cost of NHIAA dues
10-305-2222-18-641	GHS Library Books	\$2,000	Increased cost of books
10-305-2410-00-531	Voice Communications	\$2,460	Increased costs of cloud-based phone system
10-305-2620-00-411	Water and Sewer	\$4,000	Increased cost of sewer

School by school overview - GHS

Account Code	Purpose	Increase/ Decrease	Rationale
10-305-2620-00-431	GHS Facilities Maintenance	\$6,450	Increased costs
10-305-2620-00-432	GHS Facilities Repairs	\$23,000	Increased costs
10-305-2620-00-611	GHS Facilities Supplies	\$10,000	Increased costs
10-305-2630-00-431	GHS Grounds Maintenance	\$3,000	Increased costs
10-305-2620-00-623	Propane	\$20,000	Based on actuals
10-305-2725-20-511	Co-curricular Transportation	\$3,000	Increased cost of transportation

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.***

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.***

Goffstown School District Budget

Article # 3

Capital Reserve Fund Deposit

Capital Reserve Fund

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

Voters have approved CRF deposits for the last six (6) years.

The School District's 6-Year Capital Improvement Plan (CIP) contains over 70 School projects with over \$80 million dollars in projects. (This includes a proposed new school in 2029)

There are nearly \$1,500,000 in CRF eligible projects over the next two years (2025-2027)

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, capital expenses.**

The School District is requesting a **\$300,000 deposit** into the CRF for the purpose of performing required maintenance and repair work on the **MVMS Fire Cistern** in the summer of 2025.

Capital Reserve Fund

Completed Projects Using CRF funds

Current Uncommitted CRF Balance as of January 1, 2025 is \$194,590
Already completed and/or current projects (2010-2024)

- 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 and other improvements \$300K 2023
- GHS Fire Panel replacement – \$57K 2023
- Glen Lake Boiler replacement – \$36K 2023

Capital Reserve Fund

Completed Projects Using CRF funds

Current Uncommitted CRF Balance as of January 1, 2025 is \$194,590
Already completed and/or current projects (2010-2024)

- District Tractor Replacement \$49K 2023
- MVMS Rooftop HVAC Unit \$65K 2024
- MVMS Café Tables \$45K 2024
- Replace District Phone System \$118K 2024
- Wrestling Mat Replacement - \$13K 2025
- District IT Firewall \$50K 2025
- **MVMS Fire Cistern Repairs/Maintenance \$300K 2025 ******