



# Goffstown Budget Committee School District Proposed Operating Budget

FOR FISCAL YEAR 2023-2024



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

\$52,512,180

# Overall Budget Comparison

	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 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

# General Fund Portion of the Budget

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

<b>Current FY 22-23</b>	<b>Proposed FY 23-24</b>	<b>Difference</b>
\$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
- ▶ Proposed FY 24 General Fund budget represents a 3.93% increase over FY 23.
- ▶ The FY 23-24 General Fund Budget does NOT include the cost of the GESS Support Staff contract.

# 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 NH DOE 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%.
- ▶ Propane costs have increased by 9.4% from \$1.58 per gallon to \$1.73. These increases are "new" costs and not default.
- ▶ Transportation Costs in some cases have increased by 3% in this budget based on contracts with our regular and special education providers. We budgeted for 22 regular education buses which is the contractual minimum

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

	2018	2019	2020	2021	2022	2023 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>220</b>
<b>Maple Avenue</b>	<b>467</b>	<b>490</b>	<b>536</b>	<b>496</b>	<b>524</b>	<b>559</b>
<b>Bartlett</b>	<b>212</b>	<b>205</b>	<b>189</b>	<b>202</b>	<b>196</b>	<b>200</b>
<b>Mountain View</b>	<b>878</b>	<b>869</b>	<b>861</b>	<b>881</b>	<b>823</b>	<b>859</b>
<b>High School</b>	<b>1,125</b>	<b>1073</b>	<b>1061</b>	<b>1019</b>	<b>1033</b>	<b>1068</b>
<b>Overall</b>	<b>2,896</b>	<b>2857</b>	<b>2826</b> (2882 if role models included)	<b>2804</b> (2882 if role models included)	<b>2764</b>	<b>2906</b>

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

# School by school overview

## Bartlett Elementary General Fund

Current Budget	Proposed Budget	Difference
\$3,027,776	\$3,358,992	\$331,216

- ▶ Most of the difference between FY 23 and FY 24 are contractual obligations (the voter approved teacher contract), the new Interventionist teaching position in the current budget, and a SPED Teacher that was previously grant funded.
- ▶ The continuance of the SPED Teacher for FY 24 was a result of repurposing a GHS Alt Ed teaching position.
- ▶ 10-101-2620-00-622 Electricity \$5,250 – Increase based on actuals.
- ▶ 10-101-1100-18-611 General supplies \$3,520 – Cost increases to most supplies.
- ▶ 10-101-1100-18-731 New Equipment \$3,500 – Gaga Pit – Playground.
- ▶ 10-101-2620-00-621 Natural Gas \$3,000 – Expected cost increases in natural gas.

# School by school overview

## Maple Avenue General Fund

Current Budget	Proposed Budget	Difference
\$5,711,373	\$5,992,745	\$281,372

- ▶ 10-102-2191-00-112 Lunch Monitors \$25,440 – Continuation of lunch monitors for FY 24. Assist teachers with higher class sizes by having some fewer outside of the classroom duties.
- ▶ 10-102-2222-18-112 Media Paraprofessional \$14,110 – Increased hours for media center paraprofessional to provide fourth planning period for teachers per the CBA.
- ▶ 10-102-2620-00-622 Electricity \$12,500 – Reflects actual usage and costs.
- ▶ 10-102-2620-00-623 Propane \$5,000 – Reflects price per gallon increase.

# School by school overview

## Glen Lake General Fund

Current Budget	Proposed Budget	Difference
\$2,353,339	\$2,643,537	\$290,198

- ▶ Included in this budget is .5 FTE Custodian to support the added square footage as a result of the modular classroom addition. This added .5 FTE position is staffing neutral, as we are repurposing a .5 FTE from the Alt Education program.
- ▶ 10-103-2620-00-622 Electricity \$10,000 - Increase based on actuals and modular classroom that is heated and cooled using electrically powered units.
- ▶ 10-103-1200-18-611 SPED Supplies \$2,000 – increased cost of Special Education supplies and the replenishment of SPED consumables.
- ▶ 10-103-2620-00-432 Facilities Repairs \$2,000 – increased cost of repairs.

# School by school overview

## Mountain View General Fund

Current Budget	Proposed Budget	Difference
\$10,814,320	\$11,200,685	\$386,365

- ▶ Most of the \$312,282 difference between FY 23 and FY 24 are contractual obligations (the voter approved teacher contract).
- ▶ Line 10-204-1100-18-126 \$8,750 for tutoring/homework den to address student remediation needs due to COVID. (Please note this request was reduced by 50% based on NH Ed funded Tutor.com program)
- ▶ Line 10-204-2222-18-642 MVMS Media \$5,000 addresses the revised and shared cost of Gale databases for student research purposes. We now have a District package which is shared between MVMS and GHS.
- ▶ Line 10-204-2620-00-432 Facility repairs to reflect actuals \$5,000 – MVMS is over 30 years old, and more repairs are needed to maintain the building.



# School by school overview

## Goffstown High School General Fund

Current Budget	Proposed Budget	Difference
\$14,339,517	\$14,772,120	\$432,603

- ▶ Alternative Education Program has been shifted back to GHS resulting in the repurposing of 3.5 FTEs for other District purposes to remain staffing neutral.
- ▶ Moved GHS World Language Teacher 1 FTE to GHS SPED Teacher 1 FTE (neutral)
- ▶ Moved GHS Science Teacher 1 FTE to GHS 504 (Student Accommodations) Teacher 1 FTE (neutral)
- ▶ 10-305-1600-18 Goffstown Adult Education Program- NH Dept. of Ed will now fund the cost of GAP teachers- reduced GAP teacher salary and benefit lines accordingly by (\$33,687).

# School by school overview

## Goffstown High School General Fund

Current Budget	Proposed Budget	Difference
\$14,339,517	\$14,772,120	\$432,603

- ▶ 10-305-2120-18-731 New Equipment \$10,000 – sound amplification systems (Approx. 10) for students with hearing needs.
- ▶ 10-305-1100-18-126 Tutor Salaries \$6,500 – Tutoring/Homework Den to provide supports for students. Request was reduced by 50% based on a new NH Dept. of Ed funded (Tutor.com) program.
- ▶ 10-305-2620-00-432 Repairs \$5,000 – Increased cost of facilities repairs based on actuals
- ▶ 10-305-2620-00-623 Propane \$5,000 – Increase in propane (per gallon) costs.



# School by school overview

## District General Fund

Current Budget	Proposed Budget	Difference
\$10,632,334	\$10,750,578	\$118,244

- ▶ 10-000-1430-18-111 Summer School Teacher Salaries \$ 12,325
- ▶ 10-000-2321-00-312 SAU Services \$ 147,628
  - ▶ Apportionment (cost sharing between Goffstown and New Boston changed based on town valuations and enrollments in FY 21 with Goffstown's share increasing this year.
- ▶ 10-000-2125-16-651 IT software \$ 29,450
- ▶ 10-000-1200-18-564 Tuition for Out of District Placements \$ 64,084
- ▶ 10-000-1200-18-339 Other Professional Services \$ 25,000

# 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 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 # 3 GESS Tentative Agreement

GOFFSTOWN BUDGET HEARING

JANUARY 10, 2023

# 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 we 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

# Goffstown Educational Support Staff

Grid Adjustment	Step Reduction and New Tracks					
	FY 23	3.25% FY 24	3.75% FY 25	4.00% FY 26	4.00% FY 27	
<b>Wages</b>	\$ 4,537,314	\$ 4,852,833	\$ 5,116,940	\$ 5,415,915	\$ 5,719,301	
<b>Increase</b>		\$ 315,519	\$ 264,107	\$ 298,975	\$ 303,386	
<b>Longevity @ \$0.75</b>			\$ 42,822	\$ 547	\$ 1,566	
<b>Total Wages</b>		\$ 315,519	\$ 306,929	\$ 299,522	\$ 304,952	
<b>NHRS*</b>	\$ 285,540	\$ 290,103	\$ 304,706	\$ 320,620	\$ 336,520	
<b>NHRS Increase</b>		\$ 4,563	\$ 14,603	\$ 15,914	\$ 15,900	
<b>FICA</b>		\$ 24,137	\$ 23,480	\$ 22,913	\$ 23,329	
<b>Total Increase</b>		\$ 344,219	\$ 345,012	\$ 338,349	\$ 344,181	\$ 1,371,762

# Goffstown School District Budget

## Article # 4

# Capital Reserve Fund Deposit

# 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.

# Capital Reserve Fund – completed projects using CRF funds



**Current Uncommitted CRF Balance 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 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)