

# GOFFSTOWN SCHOOL DISTRICT

## HB 1300

### School and SAU Central Office Tax Caps Public Hearing

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Public Hearing Information Session  
November 3, 2026, Ballot Question

# Purpose

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The purpose of this public hearing is to provide voters and members of the public with information regarding the ballot question and how a yes or no vote may impact the process for adopting the school district and SAU central office administrative budgets, and to provide an opportunity for members of the public to discuss, ask questions and offer comments concerning the ballot question.

# Warrant Language for November 3rd

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“Shall the town of Goffstown limit property tax growth for the Goffstown School District under RSA 32:5-i? If adopted for a two-year period: (1) the local property tax levy may not grow beyond the prior year’s amount, adjusted for inflation and new construction; (2) SAU central office spending may not exceed 6 percent of total school district appropriations; and (3) bonded capital costs are excluded from both limits. These caps apply only to administrative operations of the SAU central office and do not affect classroom instruction, school-based services, or other municipal expenditures. These limits may be overridden as provided in RSA 32:5-i. Adoption requires a three-fifths (3/5) majority vote.”

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# Demographics

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The Goffstown School District has five schools: Glen Lake, Maple Avenue Elementary, Bartlett Elementary, Mountain View Middle School, and Goffstown High School.

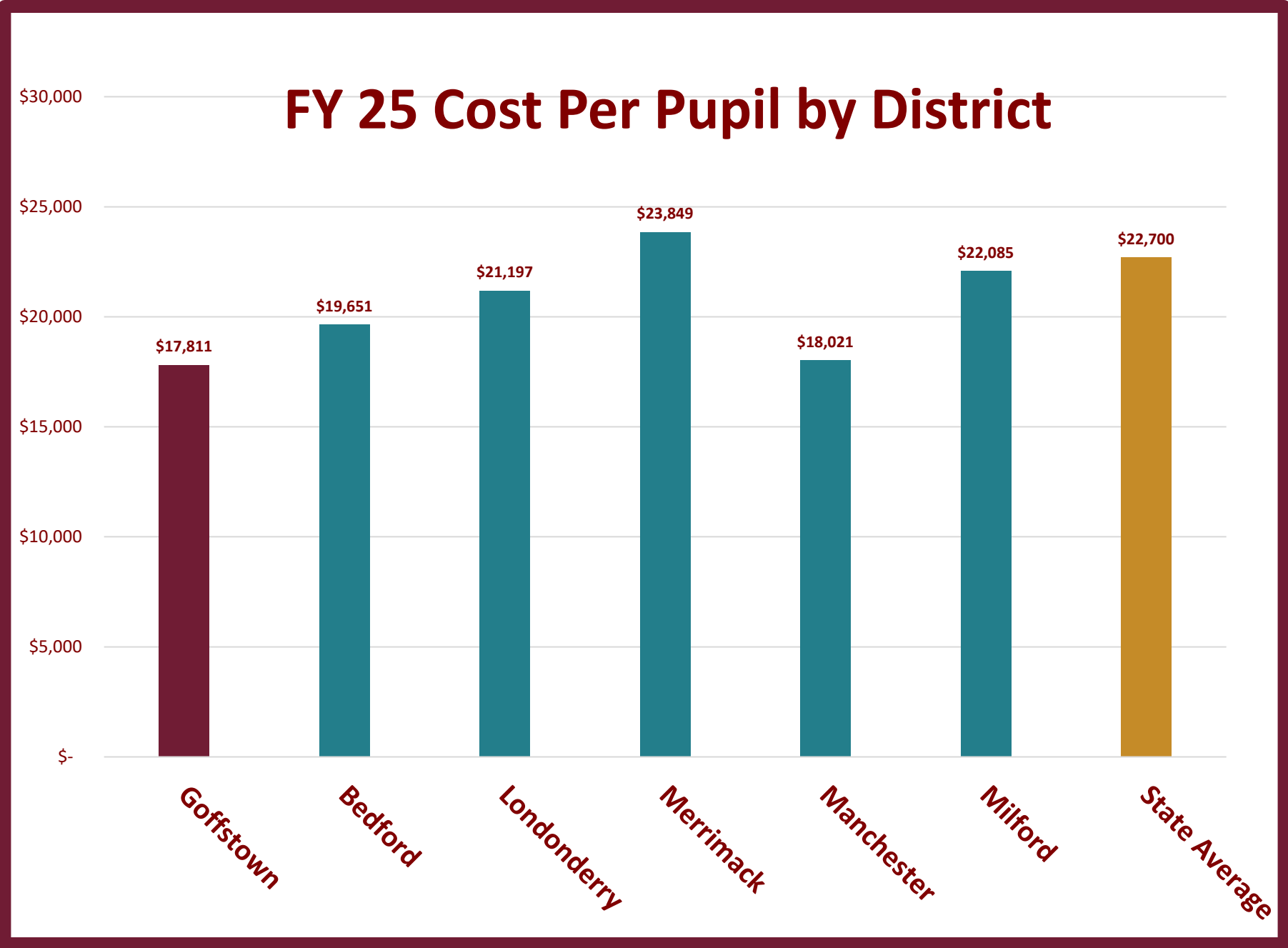
Goffstown has 2706 students currently attending its five schools.

SAU19 provides Superintendent Services and oversight of both the Goffstown and New Boston School Districts through an AREA Agreement.

Under the AREA agreement, New Boston students attend Goffstown Schools in grades 7-12.

The Goffstown School District employs 620 individuals (FT, PT, coaches, substitutes, temps).

The Goffstown School District has **the lowest per pupil cost for all K-12 districts in the State of New Hampshire.**



# Cost Drivers and Staffing Considerations

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- Special Education services and compliance
- Student Behaviors
- Student Mental Health and Counseling
- Compliance – State law changes, Federal regulations
- Technology Needs and Data Collection
- Student Testing and increase in electronic curriculum
- Cybersecurity
- School Safety
- Public transparency and Right to Know
- Focus on teaching and learning
- Educator shortage in most areas
- Inflationary pressures

# Voting choices and start dates

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## YES

Supports adopting the limits in the ballot question.

## NO

Opposes adopting the limits in the ballot question.

| If approved in: | Budget years affected                       |
|-----------------|---------------------------------------------|
| November 2026   | School Fiscal years 2027-2028 and 2028-2029 |
| November 2028   | School Fiscal years 2029-2030 and 2030-2031 |

# How the local tax cap works – EXAMPLE ONLY

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**Prior-year levy × (1 + inflation + property growth)**

The levy excludes qualifying bonded capital costs certified by DRA.

## ILLUSTRATION ONLY

Prior levy: \$10,000,000

Inflation: 3%

Qualifying property growth: 1%

**\$10.4 million**

Maximum covered levy  
\$400,000 above the base

Property growth excludes market appreciation and revaluation.  
DRA = New Hampshire Department of Revenue Administration.

# What comprises the “Local Tax Levy”

| Area                       | Amount              | Information                                                 |
|----------------------------|---------------------|-------------------------------------------------------------|
| FY27 Budget                | \$60,797,768        | Gross Appropriations                                        |
| Local Revenue              | -\$9,562,433        | Tuition, Interest, Food Service Sales, Other                |
| State Revenue              | -\$838,153          | Special Education Aid, Food, Vocational Aid, Other          |
| Federal Revenue            | -\$1,904,617        | Grants, Medicaid, Food Reimbursements, Other                |
| Adequacy                   | -\$8,811,989        | \$4,351 per pupil, Special Education, Free and Reduced, ELL |
| SWEPT                      | -\$3,149,560        | Statewide Education Property Tax (\$1.03/\$1,000)           |
| Fund Balance Assigned      | -\$300,000          | Voter Approved Transfer to CRF Fund                         |
| Fund Balance Unassigned    | -\$1,689,804        | FY26 Surplus Used to Offset Taxes                           |
| <b>2026 LOCAL TAX LEVY</b> | <b>\$34,541,212</b> | <b>Expected Local Tax Levy</b>                              |

# Goffstown Example: Local Tax Cap Calculation

| Input                                                                         | Goffstown Figures |
|-------------------------------------------------------------------------------|-------------------|
| A. Prior-year (FY 2026 – 2027) levy, as defined by the RSA                    | \$34,541,212      |
| B. Statutory inflation factor (12-month CPI calculated after March of 2026)   | 3.6%              |
| C. New taxable property growth (not yet certified by the DRA)                 | 1.35%             |
| Maximum covered levy: $A \times (1 + B + C)$ : $\$34,541,212 \times 1.0495 =$ | \$1,709,790       |

Cap would be on fiscal year 2027-2028

**This example covers the levy subject to the cap, not an individual tax bill.**

$\$1,709,790 / \$57,890,718$  (FY27 General Fund Budget) equals a 2.95% increase.

# Accounting for Obligations

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## Goffstown Example

**\$1,021,646 Teacher Raises**  
**Approved by voters on March 10, 2026**

**Health Insurance for Approved Contracts**

**GESS Contract – Negotiations Ongoing**  
**March 2027 warrant**

**Special Education mandates, increased costs in many  
budget areas due to inflation.**

# What this means for budgets and tax bills

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**A district-wide levy cap does not set each household's tax bill.**

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## **Revenue and spending both matter**

More "other" revenue can reduce the local taxes needed for the same spending. Less "other" revenue can increase that need. The cap formula does not replace it.

## **Local effects require local figures**

Future costs, available revenue and any override determine budget options. The materials do not establish a Goffstown tax-bill or service forecast.

# **The Tax Cap, AREA Agreement, and Revenues**

## **Why Goffstown is Unique**

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**For every \$100,000 of reduced spending at MVMS, Goffstown loses around \$18,000 in local revenues from New Boston.**

**For every \$100,000 of reduced spending at GHS, Goffstown loses around \$33,000 in local revenues from New Boston.**

# Items Goffstown May Need to Consider to Bridge the Funding Gap\*



**Academics & Technology**



**Operations & CIP**  
(Capital Improvement Projects)



**Administration / Staff**



**Transportation**



**Arts, Sports and Co-curriculars**

*\*Note: All items listed represent “discretionary” operational areas identified by the Goffstown School District for potential reduction under HB 1300.*

# How the SAU cap works under HB1300

6%

of combined district  
appropriations after  
qualifying exclusions

| Area                     | FY 27 Example |
|--------------------------|---------------|
| Goffstown Appropriation  | \$60,797,768  |
| New Boston Appropriation | \$21,558,758  |
| Combined appropriations  | \$82,356,526  |
| Multiply by 6%           | × 0.06        |
| Central office ceiling   | \$4,941,391   |

**The cap limits spending as a share of the base, not annual growth.**

# What counts as central office spending?

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| Included examples                             | Excluded service categories                 |
|-----------------------------------------------|---------------------------------------------|
| Superintendent and business administration    | School-based administration and instruction |
| Human resources, payroll and purchasing       | Special Education and Instructional support |
| District IT administration and legal services | Transportation and food services            |
| Certain curriculum / instruction directors*   | Facilities operations and maintenance       |

**These exclusions apply to the 6% cap. The local tax levy limit is separate.**

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# Goffstown Example: SAU Central Office Cap

SAU 19 Current Budget year:  
FY 2026-2027

Combined appropriations  
after qualifying  
bond exclusions

The base includes:  
Goffstown and New Boston

**\$82,356,526**

| Comparison                               | Amount      |
|------------------------------------------|-------------|
| A. Current Total SAU Budget              | \$3,129,000 |
| B. 6% of combined base (SAU Cap)         | \$4,941,391 |
| SAU 19 Budget is <u>below</u> the 6% Cap |             |

The FY 2026-2027 Total SAU Budget represents approximately 4% of the total appropriations of the Goffstown and New Boston School Districts

# Overrides and Existing Limits

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**3/5**

usual override threshold  
for annual-meeting districts

Voters may authorize an appropriation that exceeds a cap through the statutory override process.

Charter rules can set a different supermajority. DRA requires compliance or a valid override before approving the tax rate.

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## Existing limits still apply

HB 1300 does not remove more restrictive limits. Each applicable limit must be satisfied.

# Questions

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