GOFFSTOWN SCHOOL DISTRICT

HB 1300

School and SAU Central Office Tax Caps Public Hearing

Public Hearing Information Session
November 3, 2026, Ballot Question

Purpose

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

“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.”

Demographics

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

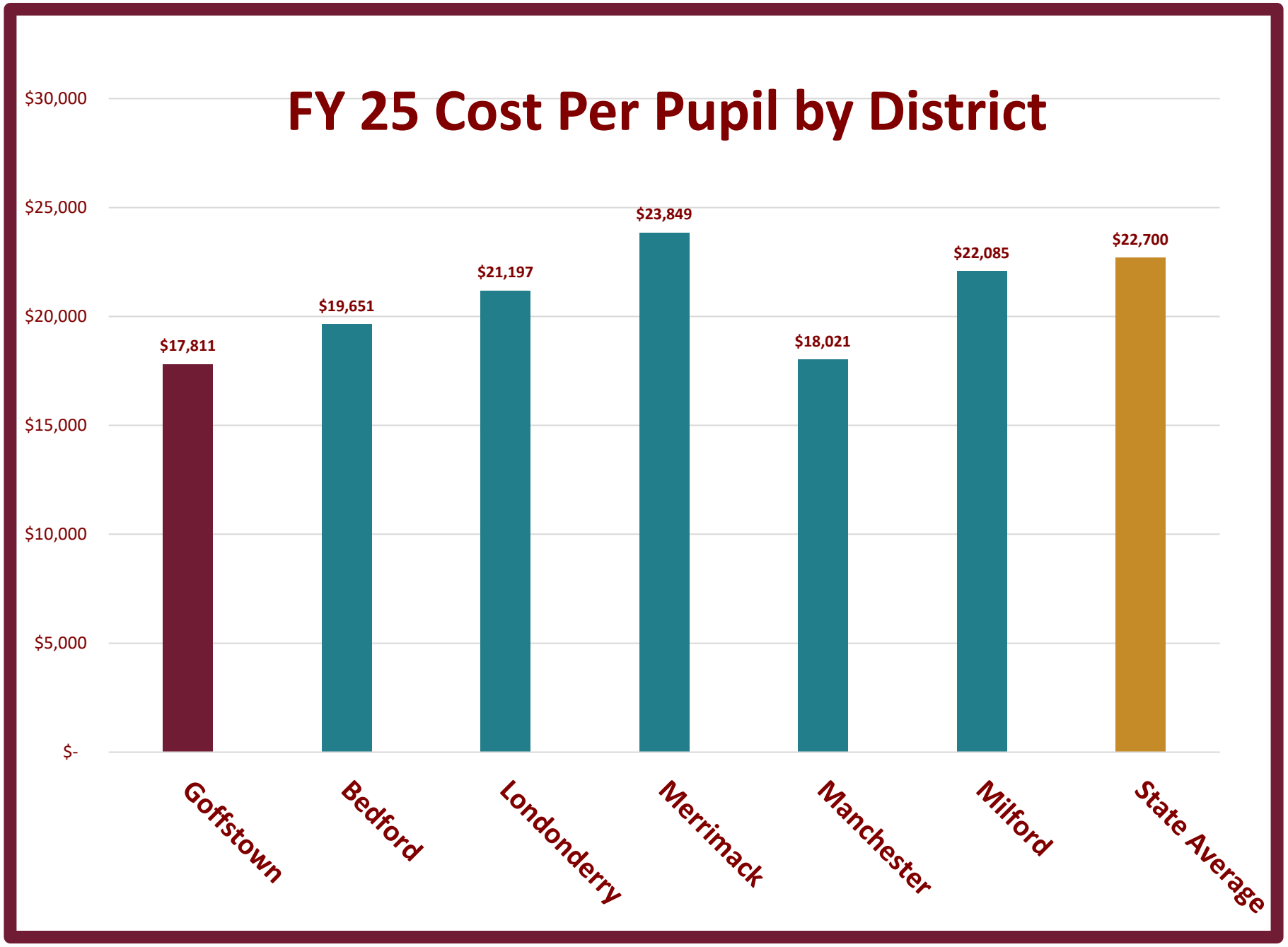
Goffstown has 2706 students currently attending its five schools.

SAU19 provides Superintendent Services and oversight of both the Goffstown and New Boston School Districts though 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.**


FY 25 Cost Per Pupil by District
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$-
$17,811
$19,651
$21,197
$23,849
$18,021
$22,085
$22,700
Goffstown
Bedford
Londonderry
Merrimack
Manchester
Milford
State Average

Cost Drivers and Staffing Considerations

- 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

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

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
2026 LOCAL TAX LEVY	$34,541,212	Expected Local Tax Levy

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 × (1 + B + C): $34,541,212 x 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

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

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

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

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?

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.

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 **below** 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

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.

Existing limits still apply

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

Sources: RSA 32:5-i, X–XI, XIV; Panel handout, pp13–15

Questions