SCHOOL ADMINISTRATIVE UNIT #19
Goffstown * New Boston

SAU19 BOARD PUBLIC BUDGET HEARING AND BOARD MEETING AGENDA PROPOSED 2026 – 2027 BUDGET

Wednesday, December 17, 2025 – 6:00pm
SAU Central Office - 11 School Street, Goffstown, NH 03045

To: SAU19 Board Members – SAU19 Administrators
From: Brian Balke, Superintendent
Date: December 17, 2025

SAU19 Public Budget Hearing Agenda

I. **Call to Order**

II. **Pledge of Allegiance**

III. **Public Hearing Opening on SAU19 2026-2027 Proposed Budget**

IV. **Public Comment**

V. **Finalization of 2026/2027 Budget**

VI. **Adjournment**

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* SAU #19 School Board Meeting Agenda *

I. **Call to Order**

II. **Approval of 10/16/2025 Meeting Minutes**

III. **Public Comment**

IV. **Financial**
   a. Manifests and Vouchers - October and November
   b. SAU19 Fund Balance Information and Potential Projects
   c. Expenditure Report
   d. Revenue Report
   e. Budget Transfers

V. **Adoption of SAU19 2026–2027 Budget**
   Please bring your copy of the proposed budget

VI. **Superintendent's Report**

VII. **New Business:**

A. **Joint AREA Subcommittee update on Tuition MOU**

B. **Policy BFD – SAU19 Board Authorizations –**
Authorization to Conduct SAU Business Until the Next Board Meeting

C. **SAU Treasurer Request**
A Board motion is requested to authorize the SAU Board Treasurer to continue to pay the invoices and sign checks until the next SAU Board meeting.

VIII. **Staffing - None**

IX. **Any Other Business That May Legally Come Before the Meeting**

X. **Non-Public Session RSA 91-A:3II (if needed)**

XI. **Adjournment**

These Minutes are Subject to Board Approval

SAU19 BOARD MEETING MINUTES
GOFFSTOWN * NEW BOSTON SCHOOL DISTRICTS
October 16, 2025– 6:00PM
SAU 19 Central Office - 11 School Street – Goffstown, NH 03045

New Boston School Board Members Present: Julie Kirklin, Kate Merva, Kelly Socia, Nicole Treat, Bill Schmidt (excused absence)

Goffstown School Board Members Present: Heather Trzepacz, Shane Rozamus (arrived at 7:00pm), Jack Carbonneau, Jared Talbot, Caroline Racine, Reta Chaffee, Laura Fleming (Ginny McKinnon and Vanessa Hayes, excused absence)

SAU 19 Administrators: Brian Balke, Superintendent, Wendy Kohler, Assistant Superintendent, Doug Totten, Business Administrator

Jared Talbot called the meeting to order at 6:33pm

Pledge of Allegiance

Approval of April 10, 2025 Meeting Minutes: ***Heather Trzepacz motioned the approval of the April 10, 2025 meeting minutes as presented, seconded by Nicole Treat Vote: 10-0-0 – All in Favor – Motion Passed.***

Public Comment: None

Correspondence HealthTrust Update: Both Boards were made aware of the HealthTrust Update on Recent Events Impacting NH Health Risk Pools at their October School Board meetings. Brain wanted to ensure the same information would be noted in the SAU minutes.

There are two models of coverage: "**Assessable coverage**, when losses cause reserves to fall below the level needed for financial stability, the entity providing coverage (i.e., risk pool) can go back to the policy holders (towns, cities, schools, etc.) and require policy holders to pay additional funds to cover losses that occurred during the current or prior year. The additional funds would be owed even if the policyholder decided to non-renew coverage." *HealthTrust memo dated October 1, 2025*

Non-assessable coverage: "Your contributions (premiums) are the limit of your exposure and offering non-assessable coverage would typically hold higher reserve levels, as there is no immediate source of additional revenue if claims exceed reserves. The risk pool would rebuild reserves through a prospective capital risk charge added to future premiums." *HealthTrust memo dated October 1, 2025.* Noted: SAU 19, New Boston and Goffstown School Districts are **not** in an assessable pool coverage.

Brian informed the Board that our Guaranteed Maximum Rate (GMR) has increased to 12.4%.

Manifests and Vouchers: April 2025, May 2025, June 2025, July 2025, August 2025, September 2025 Manifests

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > $1,000
April 2025

			Amount	
Total Manifest Value		**$**	**207,545.17**	
Major Items:				
Payroll / Taxes / Benefits				
Payroll	4/10, 4/24	$	90,464	
Payroll Taxes		$	35,469	
TSA Consulting		$	10,771	403B Contributions
HealthTrust		$	[illegible]	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		$	25,527	Retirement contributions
Lincoln National		$	764	Life/LTD
	Sub Total	**$**	**194,900.67**	
A/P Activity				
SPED and GRANTS:				
Goffstown School District		$	3,539	Grant disbursements and food service
	SPED Sub Total	**$**	**3,539.43**	
General Expenses				
BMO Harris Bank		$	1,414	Amazon gift cards, Superintendent conference registration
Peac Solutions		$	1,951	Copier Lease
Pelmac Industries		$	1,872	Video cameras and installation
	Gen Sub Total	**$**	**5,236.17**	
(Does not represent all payments)	**Total**	**$**	**203,676**	
Only A/P over $1,000 included				

Caroline Racine motioned to accept the April 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > $1,000
May 2025

			Amount	
Total Manifest Value		**$**	**259,572.45**	
Major Items:				
Payroll / Taxes / Benefits				
Payroll	5/8 and 5/22	$	90,936.14	
Payroll Taxes		$	35,662.14	
TSA Consulting		$	10,747	403B Contributions
HealthTrust		$	31,907	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		$	25,541	Retirement contributions
Lincoln National		$	763.50	Life/LTD
	Sub Total	**$**	**195,555.83**	
A/P Activity				
SPED and GRANTS:				
Goffstown School District		$	50,265	Grant disbursements and food service
New Boston School District		$	6,176	Grant disbursements and food service
	SPED Sub Total	**$**	**56,440.52**	
General Expenses				
Idemia		$	3,588	Electronic fingerprints - GPD
	Gen Sub Total	**$**	**3,588.00**	
(Does not represent all payments)	**Total**	**$**	**255,584**	
Only A/P over $1,000 included				

Caroline Racine motioned to accept the May 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > $1,000
June 2025

			Amount	
Total Manifest Value		**$**	**305,694.45**	
Major Items:				
Payroll / Taxes / Benefits				
Payroll	6/5, 6/18, & 6,23	$	107,998.05	
Payroll Taxes		$	44,008.52	
TSA Consulting		$	12,978	403B Contributions
HealthTrust		$	31,907	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		$	25,618	Retirement contributions
Lincoln National		$	763.50	Life/LTD
	Sub Total	**$**	**223,272.32**	
A/P Activity				
SPED and GRANTS:				
Goffstown School District		$	70,899	Grant disbursements and food service
New Boston School District		$	7,859	Grant disbursements and food service
	SPED Sub Total	**$**	**78,757.19**	
General Expenses				
BMO Harris Bank		$	1,021	Annual conference fee, SAU appreciation lunch, ASBO Tristate
	Gen Sub Total	**$**	**1,021.18**	
(Does not represent all payments)	**Total**	**$**	**303,051**	
Only A/P over $1,000 included				

Caroline Racine motioned to accept the June 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > $1,000
July 2025

			Amount	
Total Manifest Value		**$**	**421,184.46**	
Major Items:				
Payroll / Taxes / Benefits				
Payroll	7/3, 7/17, & 7/31	$	144,506.11	
Payroll Taxes		$	56,779.43	
TSA Consulting		$	15,294	403B Contributions
HSA Deposits		$	13,350	Health Savings Accounts
HealthTrust		$	33,923	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		$	25,608	Retirement contributions
Lincoln National		$	804	Life/LTD
	Sub Total	**$**	**290,264.70**	
A/P Activity				
SPED and GRANTS:				
None over $1,000		$	-	
	SPED Sub Total	**$**	**-**	
General Expenses				
PowerSchool		$	49,790	eFinance Annual software fee
Frontline		$	29,603	HR software - annual fees
TimeClock Plus		$	14,624	Time and Attendance Annual Fees
NHSAA		$	10,870	School Administrator Annual dues
Primex		$	8,468	Property and Liability Insurance- Annual
NH State Police		$	5,200	Background checks
Operations Hero		$	3,576	Facilities software - Annual fees
Education Data Solutions		$	2,100	504 management software
PEAC Solutions		$	1,951	Copier Lease
ASCD		$	1,653	Association for Supervision and Curriculum Dev (ASCD) Membership
	Gen Sub Total	**$**	**127,834.90**	
(Does not represent all payments)	**Total**	**$**	**418,100**	
Only A/P over $1,000 included				

Caroline Racine motioned to accept the July 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > $1,000
August 2025

			Amount	
Total Manifest Value		**$**	**234,299.30**	
Major Items:				
Payroll / Taxes / Benefits				
Payroll	8/14 & 8/26	$	97,821.59	
Payroll Taxes		$	38,201.99	
TSA Consulting		$	10,196	403B Contributions
HealthTrust		$	32,738	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		$	38,408	Retirement contributions
Lincoln National		$	804	Life/LTD
	Sub Total	**$**	**218,169.59**	
A/P Activity				
SPED and GRANTS:				
No activity over $1,000				
	SPED Sub Total	**$**	**-**	
General Expenses				
Pandadoc		$	4,050	Online software
The Education Cooperative		$	3,427	IT (SDPA) Data privacy alliance
New Hampshire CPR		$	1,670	Fees for First Aid and CPR Training
Dead River Company		$	1,166	Oil
Staples		$	1,106	Office supplies
	Gen Sub Total	**$**	**11,419.23**	
(Does not represent all payments)	**Total**	**$**	**229,589**	
Only A/P over $1,000 included				

Caroline Racine motioned to accept the August 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

SAU #19 Board Meeting
Manifest Summary Review
Vendor Payments and Invoices > $1,000
September 2025

			Amount	
Total Manifest Value		**$**	**255,661.02**	
Major Items:				
Payroll / Taxes / Benefits				
Payroll	9/11 & 9/25	$	94,882.85	
Payroll Taxes		$	37,148.22	
TSA Consulting		$	10,196	403B Contributions
HealthTrust		$	32,738	Payroll Deductions (Flex Spending & Dependent Care)
NHRS		$	25,690	Retirement contributions
Lincoln National		$	801	Life/LTD
	Sub Total	**$**	**201,455.00**	
A/P Activity				
SPED and GRANTS:				
Goffstown School District		$	25,584	Grant disbursements and food service
New Boston School District		$	3,172	Grant disbursements and food service
	SPED Sub Total	**$**	**28,755.68**	
General Expenses				
Gov Connection, Inc		$	6,393	Replacement laptop cycle
Plodzik & Sanderson		$	5,090	Auditing Services
CMRS-FP		$	3,500	Postage
Peac Soluction		$	1,951	Copier lease
Consolidated Communications		$	1,819	Phone & dark fiber
BMO Harris Bank		$	1,495	AED pad, admin retreat costs, and SAU end of summer thank you
Eversource		$	1,247	Electricity
	Gen Sub Total	**$**	**21,494.04**	
(Does not represent all payments)	**Total**	**$**	**251,705**	
Only A/P over $1,000 included				

Caroline Racine motioned to accept the September 2025 manifest as presented, seconded by Julie Kirklin. Vote: 10-0-0 - All in Favor – Motion Passed.

Expenditure Report:

SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 3/26

SORTED BY: FUND,LOCATION,FUNCTION,ACCOUNT
TOTALED ON: FUND,LOCATION,FUNCTION
PAGE BREAKS ON: FUND

FUND-10 GENERAL FUND
LOCATION-000 GENERAL FUND
FUNCTION-2313 GENERAL FUND

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
LOCATION-000 DISTRICT WIDE							
FUNCTION-2313 DISTRICT TREASURER SERVIC							
125	DISTRICT TREASURER	1,000.00	.00	500.00	.00	500.00	50.00
221	FICA/MEDICARE	77.00	.00	38.25	.00	38.75	49.68
251	UNEMPLOYMENT COMPEN	1.00	.00	.00	.00	1.00	.00
261	WORKERS COMPENSATIO	2.00	.00	.00	.00	2.00	.00
	TOTAL DISTRICT TREASURER SERV	1,080.00	.00	538.25	.00	541.75	49.84
FUNCTION-2317 AUDIT							
331	PROF SERVICES	7,500.00	5,090.00	2,410.00	5,090.00	.00	100.00
	TOTAL AUDIT	7,500.00	5,090.00	2,410.00	5,090.00	.00	100.00
FUNCTION-2318 LEGAL SERVICES							
332	PROF SERVICES	3,500.00	.00	.00	.00	3,500.00	.00
	TOTAL LEGAL SERVICES	3,500.00	.00	.00	.00	3,500.00	.00
FUNCTION-2321 SAU SERVICES							
113	DISTRICT SALARIES	222,000.00	9,235.02	83,115.22	30,191.52	108,693.26	51.04
114	SECRETARY SALARIES	180,585.00	14,394.84	134,292.68	42,804.23	3,488.09	98.07
117.1	SUPERINTENDENT SALA	193,331.00	15,265.62	137,390.52	49,678.12	6,262.36	96.76
117.2	ASS'T SUP SALARY	147,160.00	11,363.62	102,272.52	36,953.52	7,933.96	94.61
118	INSURANCE BUYOUT	6,500.00	500.02	4,499.92	1,750.07	250.01	96.15
119	SALARY POOL	25,000.00	.00	.00	.00	25,000.00	.00
127	STIPENDS	17,123.00	1,190.30	10,712.80	4,166.05	2,244.15	86.89
211	HEALTH INSURANCE	149,678.00	10,430.06	.00	36,292.93	113,385.07	24.25
212	DENTAL INSURANCE	8,511.00	643.55	.00	1,930.65	6,580.35	22.68
213	LIFE INSURANCE	3,348.00	228.29	.00	684.87	2,663.13	20.46
214	DISABILITY INSURANC	2,247.00	97.83	.00	293.49	1,953.51	13.06
215	VISION INSURANCE	580.00	41.68	.00	125.04	454.96	21.56
216	HSA ER CONTRIBUTION	15,000.00	.00	.00	.00	15,000.00	.00
221	FICA/MEDICARE	60,971.00	3,888.96	34,271.83	12,365.95	14,333.22	76.49
231	NON-TEACHER RETIREM	103,244.00	6,464.22	58,782.32	20,522.47	23,939.21	76.81
239	OTHER RETIREMENT	27,438.00	1,618.30	14,564.30	5,664.05	7,209.65	73.72
251	UNEMPLOYMENT COMPEN	161.00	.00	.00	.00	161.00	.00
261	WORKERS COMPENSATIO	1,821.00	.00	.00	.00	1,821.00	.00
322	PROF. PROGRAM IMPRO	7,200.00	1,065.46	200.00	1,867.30	5,132.70	28.71
339	OTHER PROFESSIONAL	26,500.00	-114.00	4,969.75	10,079.25	11,451.00	56.79
431	MAINTENANCE	1,050.00	.00	11.00	875.16	163.84	84.40
442	EQUIPMENT RENTAL	12,800.00	1,950.60	8,402.42	4,399.98	-2.40	100.02
531	VOICE COMMUNICATION	5,100.00	909.30	7,393.00	3,647.00	-5,940.00	216.47
532	DATA COMMUNICATIONS	4,450.00	19.95	240.15	59.85	4,150.00	6.74
534	POSTAGE	4,000.00	3,500.00	500.00	3,500.00	.00	100.00
541	ADVERTISING	2,000.00	.00	.00	1,600.00	400.00	80.00
551	PRINTING & BINDING	2,000.00	.00	257.42	.00	1,742.58	12.87
581	TRAVEL	500.00	.00	.00	75.74	424.26	15.15
611	GENERAL SUPPLIES	11,300.00	1,549.77	6,230.04	2,985.11	2,084.85	81.55

641	BOOKS & PRINTED MED	500.00	.00	.00	.00	500.00	.00
643	INFORMATION ACCESS	116,659.00	.00	900.00	107,174.10	8,584.90	92.64
733	NEW FURNITURE & FIX	750.00	.00	.00	.00	750.00	.00
734	COMPUTERS & NETWK E	9,500.00	.00	.00	.00	9,500.00	.00
737	REPLACEMENT FURN &	850.00	.00	.00	.00	850.00	.00
811	DUES AND FEES	16,939.00	349.00	.00	11,871.72	5,067.28	70.09
	TOTAL SAU SERVICES	1,386,796.00	84,592.39	609,005.89	391,558.17	386,231.94	72.15
FUNCTION-2332 SPECIAL ED ADMIN							
113	DISTRICT SALARIES	83,047.00	6,579.84	59,218.64	21,390.79	2,437.57	97.06
114	SECRETARY SALARIES	108,681.00	7,494.56	75,240.54	23,019.62	10,420.84	90.41
117.2	ASS'T SUP SALARY	124,372.00	9,759.00	87,830.80	34,156.50	2,384.70	98.08
118	INSURANCE BUYOUT	6,500.00	453.88	3,392.16	1,703.98	1,403.86	78.40
127	STIPENDS	2,500.00	192.32	1,730.80	673.12	96.08	96.16
211	HEALTH INSURANCE	40,721.00	3,422.49	.00	10,267.47	30,453.53	25.21
212	DENTAL INSURANCE	2,194.00	188.50	.00	565.50	1,628.50	25.77
213	LIFE INSURANCE	717.00	56.96	.00	170.88	546.12	23.83
214	DISABILITY INSURANC	963.00	59.77	.00	186.57	776.43	19.37
215	VISION INSURANCE	175.00	14.64	.00	43.92	131.08	25.10
221	FICA/MEDICARE	25,018.00	1,868.54	17,397.09	6,177.69	1,443.22	94.23
231	NON-TEACHER RETIREM	14,705.00	735.88	5,892.83	2,712.98	6,099.19	58.52
232	TEACHER RETIREMENT	24,426.00	1,839.74	16,557.74	6,439.09	1,429.17	94.15
239	OTHER RETIREMENT	4,500.00	28.86	259.56	101.01	4,139.43	8.01
241	TEACHER TUITION REI	2,500.00	.00	.00	.00	2,500.00	.00
251	UNEMPLOYMENT COMPEN	96.00	.00	.00	.00	96.00	.00
261	WORKERS COMPENSATIO	747.00	.00	.00	.00	747.00	.00
322	PROF. PROGRAM IMPRO	500.00	.00	.00	.00	500.00	.00
581	TRAVEL	1,700.00	.00	1,000.00	.00	700.00	58.82
611	GENERAL SUPPLIES	900.00	38.96	.00	62.96	837.04	7.00
641	BOOKS & PRINTED MED	100.00	.00	.00	.00	100.00	.00
811	DUES AND FEES	1,500.00	.00	.00	1,195.00	305.00	79.67
	TOTAL SPECIAL ED ADMIN	446,562.00	32,733.94	268,520.16	108,867.08	69,174.76	84.51
FUNCTION-2510 FISCAL SERVICES							
113	DISTRICT SALARIES	225,000.00	25,356.44	228,207.54	84,437.19	-87,644.73	138.95
116	OTHER SUPPORT SALAR	156,613.00	11,595.27	112,465.74	36,369.44	7,777.82	95.03
118	INSURANCE BUYOUT	3,063.00	269.24	2,423.04	942.34	-302.38	109.87
127	STIPENDS	3,100.00	330.80	2,976.80	1,157.80	-1,034.60	133.37
211	HEALTH INSURANCE	92,724.00	9,503.82	.00	31,014.21	61,709.79	33.45
212	DENTAL INSURANCE	4,009.00	468.12	.00	1,404.36	2,604.64	35.03
213	LIFE INSURANCE	1,121.00	128.32	.00	384.96	736.04	34.34
214	DISABILITY INSURANC	1,135.00	82.51	.00	247.53	887.47	21.81
215	VISION INSURANCE	324.00	32.39	.00	97.17	226.83	29.99
221	FICA/MEDICARE	29,805.00	2,768.26	26,474.61	9,036.83	-5,706.44	119.15
231	NON-TEACHER RETIREM	44,600.00	4,283.21	38,941.23	13,131.47	-7,472.70	116.75
239	OTHER RETIREMENT	7,250.00	703.88	3,565.28	2,463.58	1,221.14	83.16
241	TEACHER TUITION REI	2,500.00	.00	.00	.00	2,500.00	.00
251	UNEMPLOYMENT COMPEN	133.00	.00	.00	.00	133.00	.00
261	WORKERS COMPENSATIO	892.00	.00	.00	.00	892.00	.00
339	OTHER PROFESSIONAL	3,000.00	.00	.00	.00	3,000.00	.00
	TOTAL FISCAL SERVICES	575,269.00	55,522.26	415,054.24	180,686.88	-20,472.12	103.56
FUNCTION-2600 OPER. & MAINT. OF PLANT							
115	CUSTODIAL SALARIES	17,829.00	1,407.00	13,518.92	3,716.83	593.25	96.67
116	OTHER SUPPORT SALAR	110,000.00	8,829.00	79,461.00	28,746.35	1,792.65	98.37
127	STIPENDS	4,000.00	307.70	2,769.20	1,076.95	153.85	96.15
211	HEALTH INSURANCE	24,871.00	2,072.74	.00	8,718.22	16,152.78	35.05
212	DENTAL INSURANCE	1,224.00	102.01	.00	306.03	917.97	25.00
213	LIFE INSURANCE	532.00	43.20	.00	129.60	402.40	24.36
214	DISABILITY INSURANC	335.00	21.74	.00	65.22	269.78	19.47
215	VISION INSURANCE	81.00	6.76	.00	20.28	60.72	25.04
216	HSA ER CONTRIBUTION	5,000.00	.00	.00	.00	5,000.00	.00
221	FICA/MEDICARE	10,203.00	791.90	7,324.80	2,514.39	363.81	96.43
231	NON-TEACHER RETIREM	14,883.00	1,103.36	9,930.29	3,586.12	1,366.59	90.82
239	OTHER RETIREMENT	2,500.00	.00	.00	.00	2,500.00	.00
251	UNEMPLOYMENT COMPEN	43.00	.00	.00	.00	43.00	.00
261	WORKERS COMPENSATIO	588.00	.00	.00	.00	588.00	.00
411	WATER/SEWER	950.00	.00	944.34	105.66	-100.00	110.53
431	MAINTENANCE	4,400.00	7.00	500.00	300.00	3,600.00	18.18
432	REPAIRS	8,000.00	.00	500.00	48.00	7,452.00	6.85
433	EMERGENCY REPAIRS	3,500.00	.00	.00	.00	3,500.00	.00
521	PROPERTY INSURANCE	8,468.00	.00	.00	8,468.00	.00	100.00
611	GENERAL SUPPLIES	2,000.00	858.97	751.04	865.96	383.00	80.85
622	ELECTRICITY	7,000.00	545.36	5,014.26	1,985.74	.00	100.00
624	OIL	10,500.00	.00	6,633.94	1,166.06	2,700.00	74.29
643	INFORMATION ACCESS	9,500.00	.00	.00	3,576.29	5,923.71	37.65
737	REPLACEMENT FURN &	2,000.00	.00	.00	395.55	1,604.45	19.78
	TOTAL OPER. & MAINT. OF PLANT	248,407.00	16,096.74	127,347.79	65,791.25	55,267.96	77.75
FUNCTION-2830 STAFF SERVICES							
114	SECRETARY SALARIES	71,263.00	5,828.48	55,121.92	15,532.30	608.78	99.15
116	OTHER SUPPORT SALAR	130,000.00	10,247.56	92,227.96	33,328.16	4,443.88	96.58
127	STIPENDS	1,800.00	138.46	1,246.16	484.61	69.23	96.15
211	HEALTH INSURANCE	47,149.00	3,939.02	.00	14,317.06	32,831.94	30.37
212	DENTAL INSURANCE	2,828.00	235.68	.00	707.04	2,120.96	25.00
213	LIFE INSURANCE	621.00	49.28	.00	147.84	473.16	23.81
214	DISABILITY INSURANC	613.00	32.61	.00	97.83	515.17	15.96
215	VISION INSURANCE	128.00	10.70	.00	32.10	95.90	25.08
216	HSA ER CONTRIBUTION	5,000.00	.00	.00	.00	5,000.00	.00
221	FICA/MEDICARE	15,575.00	1,191.80	11,367.60	3,604.77	602.63	96.13
231	NON-TEACHER RETIREM	27,231.00	2,042.65	18,723.72	6,202.18	2,305.10	91.54
239	OTHER RETIREMENT	6,500.00	519.24	4,673.04	1,817.34	9.62	99.85

251 UNEMPLOYMENT COMPEN	50.00	.00	.00	.00	50.00	.00
261 WORKERS COMPENSATIO	467.00	.00	.00	.00	467.00	.00
TOTAL STAFF SERVICES	309,225.00	24,235.48	183,360.40	76,271.23	49,593.37	83.96
TOTAL DISTRICT WIDE	2,978,339.00	218,270.81	1,606,236.73	828,264.61	543,837.66	81.74
TOTAL GENERAL FUND	2,978,339.00	218,270.81	1,606,236.73	828,264.61	543,837.66	81.74
TOTAL REPORT	2,978,339.00	218,270.81	1,606,236.73	828,264.61	543,837.66	81.74

Revenue Status Report

POWERSCHOOL ERP 23.10
DATE: 10/15/2025
TIME: 14:13:53

SAU19
REVENUE STATUS REPORT

PAGE NUMBER: 1
REVSTA11

SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 3/26

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALED ON: FUND,FUNCTION
PAGE BREAKS ON: FUND

FUND-10 GENERAL FUND
FUNCTION-1119 GENERAL FUND

ACCOUNT - - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
FUNCTION-1119 DISTRICT ASSESSMENT						
R1119 OTHER APPROPRIATION	.00	296,810.00	.00	913,164.00	-913,164.00	.00
TOTAL DISTRICT ASSESSMENT	.00	296,810.00	.00	913,164.00	-913,164.00	.00
FUNCTION-1510 INTEREST ON INVESTMENTS						
R1510 INTEREST ON INVESTMENTS	.00	1,182.67	.00	3,202.97	-3,202.97	.00
TOTAL INTEREST ON INVESTMENTS	.00	1,182.67	.00	3,202.97	-3,202.97	.00
TOTAL GENERAL FUND	.00	297,992.67	.00	916,366.97	-916,366.97	.00
TOTAL REPORT	.00	297,992.67	.00	916,366.97	-916,366.97	.00

Budget Transfers: None

FY25-26 Commodity Pricing Update: Paper: WB Mason $3.28/ream (same prices as last year); #2 Heating Oil: Dead River blended rate of $2.59/gallon

Superintendent Report

- **Thomas Reuter subscription:** This will be a good tool to help identify nonresident families/students.
- **SAU Basement Maintenance:** A new secured section of the SAU Basement was built for Human Resources and Board information.
- **EFA Guidance:** No state guidance has been given regarding EFAs. Brian believes that the guidance should be in form of a policy. He has drafted a model policy for the Boards's consideration. Boards will have decisions to make regarding allowing academic and nonacademic resident students to the schools.

Reta Chaffee congratulated Brian for creating something out of nothing and was appreciative of the energy and action taken at this point. This was not a knee jerk reaction.

Jared inquired if the resident families are paying taxes and a portion of those taxes are for the school districts, what money are we not receiving that would otherwise go to the school? Brian responded that if anyone is getting EFA funding, they get the money we don't. We receive no adequacy money for EFAs. We receive a small amount of adequacy (.16%/per student) for traditional home school students. EFA is perhaps costing us money and at this point.

SAU19 Proposed 2026-2027 Budget Presentation – Proposed Budget Overview – Fund 10:
We have a healthy fund balance which is why we did not increase the FY27 budget. There is approximately $320K for projects.

Approved FY 2026 General Fund (10) Budget	**$**	**2,978,339**	
Proposed FY 2027 Fund 10 Base Budget	**$**	**3,141,084**	
Difference between FY27 Base and FY26	**$**	**162,745**	**5.46% increase**
Please note there is not a "Default" budget for the SAU			
FY 2027 SAU Fund 10 "Base" Budget	**$**	**3,141,084**	
FY 2027 SAU Fund 10 Proposed "New Spending"	**$**	**(11,484)**	
Total Proposed FY 2027 General Fund (10) Budget	**$**	**3,129,600**	
Difference in FY 27 Proposed and FY 27 Base	**$**	**(11,484)**	**-0.39% increase**
Difference in Proposed FY27 and Approved FY26	**$**	**151,261**	**5.08% increase**

Noteworthy FY 27 SAU 17 Proposed Budget Changes	Budget Line	Dollar Amount of Increase/(Decrease)
Increase to health insurance premium increase and change of staff	211 lines	78,131
Decrease to health insurance buyout	118 lines	(5,000)
Decrease to HSA contributions by district	216 lines	(12,500)
Increase to dental insurance premium increase and change of staff	212 lines	2,596
Increase to retirement stipend	10-000-2321-00-126	13,250
Increase to salary line increases to be reviewed in non-public session	100 lines	
Decrease to building operations maintenance	10-000-2600-00-431	(1,000)
Increase to communications and dark fiber	10-000-2321-00-531	5,500
Decrease to information access for office of superintendent	10-000-2321-00-643	(11,580)
Decrease to information access for operations of plant	10-000-2600-00-643	(5,900)
Decrease to oil	10-000-2600-00-624	(1,500)
Increase to professional services	10-000-2321-00-339	2,160

Total Proposed FY 2027 General Fund (10) Budget	$	3,129,600
Total Proposed FY 2027 Grants Budget (Offset by Revenue)	$	50,000
Total FY 27 SAU Appropriation	$	3,179,600

Preliminary Estimate Apportionment of Assessment – Fiscal Year 2027

School Administrative Unit #19
Preliminary Estimate Apportionment of Assessment
Fiscal Year 2027

15-Oct-25

	2024-2025 ADM-A	% Based on ADM	Equal Val for 2024	% Based on Equal Val
GOFFSTOWN	2,660.36	86.06%	3,214,362,283	70.58%
NEW BOSTON	430.97	13.95%	1,339,653,896	29.42%
TOTAL	3,091.33	100.00%	4,554,016,179	100.00%

Formula for sharing SAU expenses is governed by RSA 194-C:9 Budget (one-half based on ADM-A: one-half based on Equalized Valuation).

	One-Half of ADM-A	One-Half of Equal Val	Total % Share
GOFFSTOWN	43.03%	35.29%	78.32%
NEW BOSTON	6.97%	14.71%	21.68%
TOTAL	50.00%	50.00%	100.00%

Distribution: ***Notes***

Total Operating Budget Fund 10 (through assessment)	*$*	*3,129,600*
Fund 22 - Grants	*$*	*50,000*
Total Operating Budget	*$*	*3,179,600*
Less Funding:		
Federal Funds	*$*	*50,000*
Estimate-Other Local Revenues	*$*	*30,000*
Estimate- Fund Balance	*$*	*50,000*
Total Funding	*$*	*130,000*
Amount to be raised by Districts for 2026-2027	*$*	*3,049,600*

	FY 26 ---------------------------------->			*FY 27 ---------------------------------->*		
	Total % Share		Total $ Share	Total % Share		Total $ Share
GOFFSTOWN	78.26%	$	2,268,104	78.32%	$	2,388,566
NEW BOSTON	21.74%	$	630,235	21.68%	$	661,034
	100.00%	$	2,898,339	100.00%	$	3,049,600

SAU 19 Fund Balance (Based on FY25 Audited Financials)

FY25 Total Fund Balance	$	485,264.00
Nonspendable (encumbrances & prepays)	$	(4,364.00)
Committed (used to reduce assessments)	$	(50,000.00)
Assigned (obligations, i.e. unused time off)	$	(101,109.00)
Unassigned Fund Balance FY25	**$**	**329,791.00**
Current Year (FY26) Budget	**$**	**2,978,339.00**
% of Current Year		**11.07%**

SAU Policy DO - Unassigned Fund Balance Target 8-12%		
Last Year Fund Balance	$	343,626.00
Last Year Percent of Budget		12.20%

SAU Central Office Maintenance Needs:
- Video camera for the back hallway.
- Re-building the cement stairs entering the SAU Building.
- Supply room ceiling is pealing and falling on stored items.
- Building soffits are needed.
- Re-finishing wood floors.
- Asbestos in attic.

The Board requested Randy Loring make a list of needed projects for the SAU Central Office and present at the December SAU Board meeting.

Re-Visiting April SAU Board Meeting Discussions
- **Ability to Retain Funds for Anticipated Retirement Stipends.**

Sheryl Pratt of Plodzik and Sanderson was not comfortable with retaining funds for Anticipated Retirement Stipends and is not a recommendation she would make.

Policy ACAC – Title IX Sexual Harassment Policy – All Boards adopted Policy ACAC on an emergency basis. The SAU Board requested the policy return for Board review at their next Board meeting (October). As this is a 21-page policy, Board members requested additional time for review. The policy will return at the December meeting for approval.

Board Authorization Request Per Policy BFD – SAU19 Board Authorization: Authorizing the Business Administrator to continue to conduct SAU Business until the next Board meeting. ***Reta Chaffee motioned to authorize all items listed on Policy BFD until the next meeting, Kate Merva 11-0-0 – All in Favor – Motion Passed (****Change in vote is because Shane Rozamus joined the Board meeting).*

Re-Affirmation of Policy DFA – Investment: The investment policy shall be reviewed annually, and re-affirmed by the SAU Board. ***Julie Kirklin motioned to re-affirm Policy DFA as presented, seconded by Shane Rozamus. Vote: 11-0-0 – All in Favor – Motion Passed.***

Board Review of Policy CBI and Policy Regulation CBI-R Superintendent Evaluation
The Board requested all Boards follow the same policy and regulation.
Noted:
- Difficult to give an evaluation in April as new Board members joined the Boards in March.
- There is no continuity with individual chairing as it changes each year.
- There is no history of previous evaluation to review as the evaluation is worked on.

SAU19 AREA Agreement Review/Discussion – Any Questions or Concerns? A date will be targeted to discuss a possible MOU for intra-transfer of students between school districts. Committee members are Ginny McKinnon, Jack Carbonneau, Julie Kirklin, Jared Talbot, and Bill Schmidt.

Annual Superintendent Designee Authorization: ***Kelly Socia motioned to allow the Superintendent to name a designee to sign and certify NHDOE reports in his absence, seconded by Nicole Treat. Vote: 11-0-0- All in Favor – Motion Passed.***

SAU 19 Board Treasurer Request: ***Julie Kirklin motioned to authorize the SAU Board Treasurer to continue to pay the invoices and sign checks until the next SAU Board meeting, seconded by Jack Carbonneau. Vote: 10-0-1- Motion Passed (Kelly Socia abstained).***

December SAU 19 Budget Hearing Date: Wednesday, December 10, 2025 @ 6:00pm @ SAU.

Approvals:
Professional Staff Retirements (effective 6/30/26):
Denise Morin..Executive Assistant
Jill Parenteau..Home School Family Liaison
Kelly Socia motioned to accept the Professional Staff Retirements as presented, seconded by Kate Merva. Vote: 11-0-0 – All in Favor – Motion Passed. *Jared Talbot added, with mixed emotions.*

Support Staff Change in FTE (effective 9/02/25):
Karen Campbell ....Sec. of Finance and Transportation-100% FTE to 60% FTE
Caroline Racine motioned to accept the Support Staff Change in FTE as presented, seconded by Reta Chaffee. Vote: 11-0-0 – All in Favor – Motion Passed.

Support Staff Resignation (effective 10/29/25):
Karen Campbell ....Sec. of Finance and Transportation
Shane Rozamus motioned to accept the Support Staff Resignation as presented, seconded by Kate Merva. Vote: 11-0-0 – All in Favor – Motion Passed.

Support Staff Hire (effective 10/14/25):
Janet Collins..Administrative Assistant

Reta Chaffee motioned to accept the Support Staff Hire as presented, seconded by Shane Rozamus. Vote: 11-0-0- All in Favor – Motion Passed.

Support Staff Salary Increase Amendment (effective 7/1/25):
Sherri Gardner..Staff Accountant I
The Board did approve in April of .12
Julie Kirklin motioned to affirm the salary raise percentage increase of 3.5% for Sheri Gardner, seconded by Kelly Socia. Vote: 11-0-0 – All in Favor – Motion Passed.
Other:
Administrator Contracts – Non-Public Discussion under RSA 91-A:3II(a)

Public Comment(s) None

Other Business That May Legally Come Before the Board: 7:58pm back in - None

Non-Public Session – RSA 91-A:3II(a) ***The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request shall be granted.***

Shane Rozamus motioned to enter nonpublic session pursuant to RSA 91-A:3II(a) at 7:59pm seconded by Reta Chaffee. An individual voice vote was called. Julie Kirklin (yes), Kate Merva (yes), Kelly Socia (yes), Nicole Treat (yes), Heather Trzepacz (yes), Shane Rozamus (yes), Jack Carbonneau (yes), Jared Talbot (yes), Caroline Racine (yes), Reta Chaffee (yes), Laura Fleming (yes). Vote: 11-0-0 – All in Favor – Motion Passed.

Reta Chaffee motioned to leave nonpublic session pursuant to RSA 91-A:3II(a) at 8:24pm seconded by Shane Rozamus. An individual voice vote was called. Julie Kirklin (yes), Kate Merva (yes), Kelly Socia (yes), Nicole Treat (yes), Heather Trzepacz (yes), Shane Rozamus (yes), Jack Carbonneau (yes), Jared Talbot (yes), Caroline Racine (yes), Reta Chaffee (yes), Laura Fleming (yes). Vote: 11-0-0 – All in Favor – Motion Passed.

Caroline Racine motioned to seal the nonpublic session minutes pursuant to RSA 91-A:3II(a) until the execution of the contract, seconded by Kelly Socia. An individual voice vote was called. Julie Kirklin (yes), Kate Merva (yes), Kelly Socia (yes), Nicole Treat (yes), Heather Trzepacz (yes), Shane Rozamus (yes), Jack Carbonneau (yes), Jared Talbot (yes), Caroline Racine (yes), Reta Chaffee (yes), Laura Fleming (yes).

Reta Chaffee motioned to adjourn at 8:26pm, seconded by Shane Rozamus. Vote: 11-0-0 – All in Favor – Motion Passed.

Respectfully submitted by,

Denise F. Morin
Recording Clerk

SAU 19 Fund Balance

(Based on FY25 Audited Financials)

FY 25 Total Fund Balance	$	485,264.00
Nonspendable (encumbrances and prepays)	$	(4,364.00)
Committed (used to reduce assessments)	$	(50,000.00)
Assigned (obligations, i.e. unused time off)	$	(101,109.00)

Unassigned Fund Balance FY25	**$**	**329,791.00**
Current Year (FY26) Budget	$	2,978,339.00
Unassigned Fund Balance as a % of Current Year Budget		11.07%

SAU Policy DO - Unassigned Fund Balance Target 8 - 12 %		
Last Year Fund Balance	$	343,626.00
Last Year Percent of Budget		12.20%

Potential Projects at the SAU Building	
Front Entrance Stairway (removal and replace with pre-fab granite)	$46,000.00
Exterior Soffit Repair (white vinyl soffit)	$26,000.00
Replace Back Door (by handicap ramp)	$6,000.00
Storage Room Dropped Ceiling & Light Replacement to LED	$2,400.00
Rewire Light Switch (upstairs offices)	$2,500.00
Power Wash the Building	$1,200.00
Interior Painting	$26,000.00
Total	**$110,100.00**

12-17-2025

GOFFSTOWN - NEW BOSTON MOU

This Memorandum of Understanding ("Agreement") is effective as of July 1, 2026. (the "Effective Date") between the New Boston School District ("New Boston") and the Goffstown School District ("Goffstown") regarding the terms for Board approved students in grades 1-6 students.

WHEREAS, the Goffstown and New Boston School Districts seek to enter into a tuition agreement allowing either Board to request placement of elementary students in grades 1-6 in the other District outside of the existing AREA Agreement that sends New Boston students in grades 7-12 to the Goffstown School District.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the Parties agree as follows:

1. Student Enrollment. Either the Goffstown or New Boston School Board may request sending student(s) in grades 1-6 to the other district due to enrollment capacity issues in either Goffstown or New Boston elementary schools.

2. Term. The Agreement shall commence on July l, 2026 and continue for five years through June 30, 2031, thereafter (the "Term"), unless terminated sooner as provided below. The Parties may mutually agree to renew the Agreement for successive five-year terms. Any approved requests will only be for the duration agreed upon by both parties.

3. Enrollment Process. Either the Goffstown or New Boston School District can make a request of the other School District for consideration of elementary student enrollment due to space capacity challenges. Such requests will go through the Superintendent of Schools. Either District may inquire about the number of available spaces at different grade levels. Upon the receiving District accepting a student(s) from the sending district, said student(s) will be allowed to remain in the receiving district school for the duration of that school's grade span.

4. Reservation of Rights. Goffstown and New Boston reserve the right and sole discretion to give enrollment priority to their own residents and to determine the number of spaces available based upon space needs, enrollment projections, program availability, staffing, budgetary limitations, and the collective resources of the district. Further, Goffstown reserves the limited right to deny enrollment of any student who is subject to a current suspension, expulsion or who has a significant history of drug use, material misconduct and/or violence. The Parties recognize that either district may enter into other agreements with other school districts regarding the enrollment of students as permitted by law.

5. Bus Transportation: The Sending District is responsible for providing any required school bussing associated with this MOU. The receiving district is responsible for bussing for school-based field trips.

6. Equal Access. Goffstown and New Boston agree that during the Term (as defined above) it will provide each Student enrolled under this MOU with equal access to all educational,

co-curricular, extracurricular, scholarship and athletic opportunities and programs. The receiving district shall provide transportation to sending district students who are participating in extracurricular and athletic opportunities on the same terms and conditions as are provided to receiving district students.

7. Tuition. Under this agreement, the tuition amount for students grades 1-6 will be the amount published for the applicable grade level in the New Hampshire Education Department Cost per Pupil by District report for the prior fiscal year. If needed, a financial true-up will be done using the actual published NHED elementary or middle school cost per pupil for the current year for the receiving district.

8. Supplemental Tuition. In addition to the Base Tuition, both School Districts agree to pay supplemental education tuition (the "Supplemental Tuition") for each student identified as needing special education, supplementary aids, and related services calculated based on the methodology used in the current AREA agreement.

9. Legal Expenses. Either District shall be responsible for the costs of retaining its own legal representation for any legal matters.

10. Tuition Payments. The timing of tuition payments under this MOU will be made consistent with the AREA Agreement timelines for tuition payments. If a student enters or leaves the receiving district during the school year, tuition shall be prorated and based on the number of days of attendance.

11. Governmental Aid. Any governmental aid will be credited to the Student's district of residence. Either District shall supply the other District with any service logs or other documentation required for application for Medicaid reimbursement.

12. Financial Records. Either District shall be provided with access to the accounting of records, data, and reports relied upon to calculate or finalize costs billed under this Agreement.

13. Rules; Discipline; Records. The Parties agree that all students will be subject to all applicable rules and regulations of their receiving school district during the Term of this Agreement. Both Districts agree to provide the other District with full access to any and all records regarding a student's education prior to requested enrollment. This includes, but is not limited to, academic records, health records, and discipline records. A Student must meet District enrollment requirements (health examinations, immunizations, etc.) prior to attending the School.

14. Dispute Resolution. Should either party have a complaint as to the operation or interpretation of this MOU, that complaint shall be brought to the Superintendent of Schools. If the Superintendent cannot resolve the dispute, it shall be presented to the School Boards which shall jointly seek to resolve the issue. Should resolution prove impossible at the board level, the issue shall be referred to a private mediator jointly

selected by the superintendent and paid for jointly by the districts. Should resolution prove impossible by the mediator, the issue shall be referred to the State Board of Education or a decision in accordance with administrative rules Ed 200, which decision may be appealed to a court of competent jurisdiction.

12. Termination. This Agreement shall terminate at the end of the Term or by mutual agreement. In the event that RSA 193:3 is amended to allow for transfers among schools in the same SAU, this MOU shall be revisited and amended, as needed.

13. Miscellaneous. This Agreement may only be amended by the mutual written agreement of the Parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year written below.

______________________________	__________________
Goffstown School Board Chair	Date
______________________________	__________________
New Boston School Board Chair	Date

SCHOOL ADMINISTRATIVE UNIT #19
11 School Street
Goffstown, NH 03045-1908

Telephone (603) 497-4818 * FAX (603) 497-8425

Serving the Towns of Goffstown and New Boston

June 17, 2022

Ms. Angela M. Adams - Executive Assistant
New Hampshire Department of Education
Office of the Commissioner
25 Hall Street, Suite 304
Concord, NH 03301

Re: Fully Executed Goffstown/New Boston AREA Agreement

Dear Ms. Adams,

Enclosed are the following documents for your files.

- One fully executed Goffstown/New Boston AREA Agreement
- One copy of the December 9, 2021 Board of Education meeting minutes
- One copy of the Draft SAU#19 Joint AREA Board meeting minutes
- One copy of Goffstown's March 8, 2022 Official Ballot Results
- One copy of New Boston's March 8, 2022 Official Ballot Results

Please let me know if you have questions regarding the enclosed documents.

Wishing you a pleasant weekend.

Sincerely,

Denise F. Morin

Denise F. Morin
Executive Assistant

Enclosures (5)

WRITTEN PLAN FOR AUTHORIZED REGIONAL ENROLLMENT AREA FOR THE GOFFSTOWN AND NEW BOSTON SCHOOL DISTRICTS

THIS AGREEMENT is entered into pursuant to RSA 195-A by the Goffstown School District (hereinafter called "Goffstown") and the New Boston School District (hereinafter called "New Boston"), each of Hillsborough County, New Hampshire.

The Goffstown and New Boston School Districts enter into this AREA agreement:
To promote the excellence of educational experience for students from each involved district.

To provide a safe environment that promotes learning for AREA students. To provide long term security for member districts by establishing a guarantee that the sending district will send and the Goffstown District will receive students. To assure every member of the AREA schools' student bodies equal access to all educational programs and opportunities, membership rights, and responsibilities independent of their resident district.

To provide a broader range of program offerings for students than would otherwise be financially feasible for individual districts.

To share equitably the costs of education at the AREA schools among the districts involved in the agreement.

To allow for the sending district to actively participate in the evaluation and planning of programs at the AREA schools.

WITNESSETH that, in consideration of the mutual agreements contained herein, Goffstown and New Boston hereby agree to enter into an Authorized Regional Enrollment Area (AREA) Plan upon the following terms and conditions:

1. Parties

Mountain View Middle School (hereinafter "MVMS") and Goffstown High School (hereinafter "GHS"), both located in the Town of Goffstown, New Hampshire, shall be the AREA schools. MVMS shall be the AREA school for grades 7 and 8 and GHS shall be the AREA school for grades 9 through 12. New Boston is the sending district and Goffstown is the receiving district. Together they shall form the region that the AREA schools shall serve.

2. Quality of Education

A. The receiving district shall provide New England Association of Schools and Colleges (NEASC) accredited and State of New Hampshire approved schools for all public school students from the sending district in grades 7 through 12. The receiving district represents and warrants that it will, during the term of this Agreement, provide a course of studies for grades 7 through 12 and appropriate facilities, equipment, supplies, text books, teachers and administrators so as to operate grades 7 through 12 in a manner consistent with standards as defined by the laws of the State of New Hampshire for the education of its own and sending district students, grades 7 through 12. State of New Hampshire approval, as outlined and described by the New Hampshire Department of Education shall be full approval or conditional approval. All recommendations found on NEASC reports will be discussed at the Curriculum and Education committee and sending district representatives in attendance shall report on plans to address recommendations to the sending district's Board. The sending district shall have the ability to bring up NEAS&C recommendations at C&E committee meetings if and when they feel they are not being sufficiently addressed. If at any time GHS or MVMS are placed on a warning or probationary status by NEASC and no plan for corrective action is filed within the prescribed guidelines, or within an extension granted by the accrediting agency, or, absent a prescribed timeline, within 180 days, the sending district's rental charge shall be reduced by .5%. This reduction in rental charge shall cease once the receiving School District has complied with the NEASC requirements for presenting a plan for corrective action. If the corrective action plan is not implemented in the time prescribed by NEASC or, absent a timeline set by NEASC, within 18 months from notification of warning or probationary status, the rental charge owed by the sending district shall be reduced by .5%. The rental charge will be restored to 2.5% when the warning or probationary status is lifted.

B. The receiving district shall provide to students of both the sending and receiving districts equal access to all educational and co-curricular opportunities and programs offered to the receiving district students either within or outside of the receiving district including providing the necessary means of transportation to vocational programs outside of the receiving district. In the event there is limited space in any vocational program, students shall be selected using the admissions policy of the program. Charges for vocational education and transportation are detailed under Section 3 of this Agreement.

C. The receiving district warrants that it will administer its schools to promote a safe environment for learning and that it will enforce reasonable policies that control access to its schools. The receiving district shall maintain policies and procedures that permit access to Goffstown buildings by representatives of the sending district. These policies and procedures shall not interfere with the operation of receiving schools. The receiving district shall make their policies and handbooks available to students electronically on the receiving district's website. In the event that a sending district parent has a concern about any aspect of their student's education at MVMS or GHS, that parent will have available to them the same avenues of recourse available to the parent of any of those schools' students, namely:

1. The availability of the teacher to address the concern.
2. If the above does not lead to resolution of the concern, access to a building administrator to address the concern.
3. If the above does not lead to resolution of the concern, access to the SAU superintendent or assistant superintendent to address the concern.
4. If the above does not lead to resolution of the concern, access to the receiving district School Board as final arbiter of concerns and disputes originating in Goffstown subject only to State Board of Education review as appropriate. The parent may be accompanied by a member or members of the sending

district's School Board to the meeting with the receiving district's School Board at the parent's discretion.

D. The receiving district warrants that it will provide class sizes consistent with Goffstown School District Policy IIB and regulation ED 306, as either may be amended.

3. Computation of Tuition Rates and Payment Due Dates

A. For the purposes of this agreement, "Average Daily Membership" (herein after "ADM") shall be defined as the aggregate full-day membership of pupils attending one of the AREA schools divided by the number of full days of instruction offered at that AREA school. "Membership" shall be defined in RSA 1 89: I -d, as amended. It is the intent of this definition that ADM shall be determined by the receiving district based on enrollment records maintained by the receiving district. ADM as defined herein is not intended to be the ADM-A data published annually by the NH Department of Education, as the date of publication historically occurs well after such data is required for calculations specified in this Agreement. End of year ADM shall be determined after the end of the fiscal year under consideration. Results of all ADM calculations, including proportion allocated to each district, shall be rounded off to the nearest 1/100.

Any students attending the AREA schools whose legal residence is in a school district or town other than Goffstown or New Boston shall be considered "non-resident" students. Except where specifically stated in this Agreement, all non-resident students shall be counted as Goffstown students and included in Goffstown's enrollment and ADM calculations. Goffstown may enter into any agreement they deem appropriate or necessary with the non-resident student's school district, parent/guardian, or sponsoring entity.

B. For each fiscal year, the total annual tuition paid by the sending district to the receiving district shall be based on the receiving district's actual revenues and expenditures applicable to the AREA schools for the fiscal year under consideration, apportioned to the sending district based on their respective proportion of end of year ADM, as set forth in Section 3-A. The tuition rate shall include per student operating costs and per student rental charge as specified herein. For each fiscal year and each AREA School, the receiving district shall calculate a Budgeted Tuition Rate in accordance with Subsection 3-D, an estimated Tuition Rate in accordance with Subsection 3-E, and a Final Tuition Rate in accordance with Subsection 3-F.

C. Beginning on July l, 2024, tuition rates shall include a rental charge of 2.5% of the appraised value of MVMS and GHS buildings (including infrastructure such as mechanical and electrical systems) and sites. For the purpose of calculating a rental charge, appraisals of MVMS and GHS buildings and sites shall be performed every five years commencing in 2017. Such appraisals shall be conducted by a New Hampshire state certified general real estate appraiser who shall prepare a written Appraisal Report as defined in RSA 310-B:2 (II) as amended. In order for the results of an updated appraisal to be in effect and included in the tuition calculations of this section for a particular fiscal year, the receiving district must provide copies of the certified appraisal report to the sending district on or before November 1 preceding the fiscal year under consideration. An appraisal may be performed more often if major changes occur to the value of any of the buildings or infrastructure.

Such appraisals shall be authorized by the receiving district which shall assume all costs of said appraisals as an operating expense of the AREA schools.

D. Budgeted Tuition Rates for MVMS and GHS shall be calculated in accordance with Appendix A. 1 for the purpose of allowing each district to prepare and approve budgets prior to the start of the fiscal year. Operating costs (Appendix A. 1, part 1) shall be based on the receiving district's proposed budget for the fiscal year under consideration, and shall be divided by total Grade 5-8 MVMS enrollment and total Grade 9-12 GHS enrollment on October 1 preceding the fiscal year under consideration to establish the Budgeted Tuition Rate Per Student Before Rental Charge. Rental charge (Appendix A. l, part 2) shall be based on the certified appraisal in effect per Section 3-C and shall be divided by total Grade 5-8 MVMS enrollment and Grade 9-12 GHS enrollment on October 1 preceding the fiscal year under consideration to establish the Budgeted Rental Charge Rate Per Student. The Budgeted Tuition Rate Per Student shall be the sum of the budgeted Tuition Rate Per Student Before Rental Charge and the Budgeted Rental Charge Rate Per Student.

Budgeted Tuition Rates along with completed Appendix A.l shall be provided to the sending district by November 15 preceding the fiscal year under consideration. It shall be the responsibility of the sending district to estimate the number of students projected to attend MVMS and GHS from their respective districts and calculate the total tuition cost to be included in their respective budgets based on the Budgeted Tuition Rates.

E. Estimated Annual Tuition Rates shall be calculated in accordance with Appendix A.2 for the purpose of enabling the sending district to make periodic estimated payments to the receiving district during the fiscal year under consideration. Operating costs (Appendix A.2, part l) shall be based on the receiving district budget approved by the receiving district voters for the fiscal year under consideration, and shall be divided by total number of students enrolled in Grades 5-8 at MVMS and in Grades 9-12 at GHS on October I of the fiscal year under consideration to establish the Estimated Annual Tuition Rate Per Student Before Rental Charge. Rental charge (Appendix A.2, part 2) shall be based on the certified appraisal in effect per Section 3-C and shall be divided by total number of students enrolled in Grades 5-8 at MVMS and in Grades 9-12 at GHS on October I of the fiscal year under consideration to establish the Estimated Annual Rental Charge Rate Per Student. The Estimated Annual Tuition Rate Per Student shall be the sum of the Estimated Annual Tuition Rate Per Student Before Rental Charge and the Estimated Annual Rental Charge Rate Per Student. Estimated Annual Tuition Rates shall be provided to the sending district in the form of a completed Appendix A.2 by October 15 of the fiscal year under consideration.

The receiving district shall submit invoices to the sending district for estimated tuition payments, and payments shall be due from the sending district, three times during the fiscal year in accordance with the Table 3.1. Each invoice shall include a roster of student enrollment as of the date indicated in Table 3.1. Roster shall include student name sorted by grade level, street address and town of residence, and entry and/or exit date of enrollment for students enrolled for only a portion of the year. For the purpose of calculating invoice amounts to adjust for variations in student enrollment, the receiving district may establish an Estimated Daily Tuition Rate by dividing the Estimated Annual Tuition Rate by the number of days of instruction anticipated for the school year under consideration.

TABLE 3.1 - ESTIMATED TUITION DATES			
	Invoice No. 1	Invoice No. 2	Invoice No. 3
Enrollment Roster Date:	October 1	February 1	May 1
Invoice Date:	October 15	February 15	May 15
Payment Due Date:	November 15	March 15	June 15

The amount for Invoice No. 1 shall include one third of the Estimated Annual Tuition Rate Per Student multiplied by the number of each sending district students enrolled at the particular AREA School on October I of the fiscal year under consideration. The invoice amount shall also include an adjustment for each student who was not enrolled for the entire period from the first day of school up through October 1. Such students shall be identified and adjustments itemized on the invoice.

The amount for Invoice No. 2 shall include one third of the Estimated Annual Tuition Rate Per Student multiplied by the number of the sending district's students enrolled at the particular AREA School on February 1 of the fiscal year under consideration. The invoice amount shall also include an adjustment for each student who was not enrolled for the entire period from October I up through February l . Such students shall be identified and adjustments itemized on the invoice.

For Invoice No. 3, a Revised Estimated Annual Tuition Rate shall be calculated for MVMS and GHS in accordance with Appendix A.2 but using projected end of fiscal year revenues and expenses divided by projected end of year ADM. Estimated rental charge rates shall also be recalculated using projected end of year ADM. The purpose of these revised rates is to incorporate adjustments to Invoice No. 3 such that the total amounts paid in Invoices No. I through No. 3 will closely match the anticipated total annual tuition charges defined in Section 3-F.

The amount for Invoice No. 3 shall include one third of the Estimated Annual Tuition Rate Per Student multiplied by the number of the sending district's students enrolled at the particular AREA School on May I of the fiscal year under consideration. The invoice amount shall include an adjustment for each student who was not enrolled for the entire period from February I up through May l. Such students shall be identified and adjustments itemized on the invoice. The invoice amount shall also include an adjustment for the difference between the Estimated Annual Tuition Rate and the Revised Estimated Annual Tuition Rate at MVMS and GHS multiplied by the projected end of year ADM at each school.

F. Final Tuition Rates shall be calculated in accordance with Appendix A.3 for the purpose of determining the total annual tuition charges for the sending district for the fiscal year under consideration. Operating costs (Appendix A.3, part l) shall be based upon actual receiving district's revenues and expenditures as reported in the Department of Education-Form DOE 25 for that fiscal year, and shall be divided by end of year Grade 5-8 ADM at MVMS and end of year Grade

9-12 ADM at GHS for the fiscal year under consideration to establish the Final Tuition Rate per Student Before Rental Charge. Rental charge (Appendix A.3, part 2) shall be based on the certified appraisal in effect per Section 3-C and shall be divided by end of year Grade 5-8 ADM at MVMS and end of year Grade 9-12 ADM at GHS for the fiscal year under consideration to establish Final Rental Charge Rate Per Student. The Final Tuition Rate Per Student shall be the sum of the Final Tuition Rate Per Student Before Rental Charge and the Final Rental Charge Rate Per Student.

The total annual tuition charged to the sending district for MVMS shall be the MVMS Final Tuition Rate multiplied by the sending district's respective proportion of MVMS ADM for the fiscal year. The total annual tuition charged to the sending district for GHS shall be the GHS Final Tuition Rate multiplied by the sending district's respective proportion of GHS ADM for the fiscal year. However, the sending district shall pay a total annual tuition charge that shall not be less than 90% of the sum of the amount calculated by multiplying the MVMS Final Tuition Rate by the number of their sending district's students enrolled at MVMS on October I and the amount calculated by multiplying the GHS Final Tuition Rate by the number of their sending district's students enrolled at GHS on October 1, for the fiscal year under consideration.

The total annual tuition charged to the sending district based on Final Tuition Rates shall be compared to the sum of all previous estimated tuition payments made by that sending district for the fiscal year under consideration. Any accounting adjustments required to balance payments with total annual tuition charges, along with completed Appendix A.3, shall be applied to and separately stated on the October 15 invoice in the following fiscal year.

G. The receiving district shall provide the sending district upon request with monthly reports of new enrollments and withdrawals, including the names of the students and the dates of their enrollment or withdrawal.

H. The sending district shall have the opportunity, at its own expense, without unreasonable burden placed on the receiving district, to audit the provisions of this Agreement relating to tuition calculations and operating costs included in the tuition calculations.

I. Home Schooling: Tuition charges for home schooled students from the sending district attending classes part time shall be one-sixth (1/6) of the daily tuition rate as calculated for the May 15 billing (see Appendix A.2) for each class period multiplied times the number of days the student is enrolled.

J. Exchange Students: Consistent with current Policy JFABB "Foreign Exchange Students," exchange students from the sending district have the opportunity to be placed in the AREA schools without additional charge to the sending district, as long as the total number of exchange students allowed by receiving district policies, and as may be amended, is not exceeded. Both districts shall have equal access to exchange student positions. In the event that the receiving district should waive this policy and accept additional exchange students from the sending district, the student's tuition expense shall be paid by the sending district at the full rate of tuition for that school. The sending district shall be notified and pre-approve this waiver.

K. Transportation- Transportation of students from the sending district, to and from the AREA schools, shall be the responsibility of the sending district at their sole expense and conform to state law. The sending district shall develop policies in consultation with the transportation contractor governing the conduct of the students of the sending district while being transported to and from the AREA schools. All students will comply with all receiving district transportation policies which the receiving district will make available to students electronically on the receiving district website.

4. Special Education

Special Education costs shall be calculated as follows:

A. Special Education costs of students who attend out-of-AREA schools shall be the responsibility of the students' respective school district. Such children shall not be included in the Average Daily Membership (ADM) used to determine per-student tuition costs under Section 3 of this agreement. Such children shall not be included when determining the per-student charges under Section 4 of this agreement. The respective school district shall pay those out-of-AREA schools directly.

Tuition charges for students with an Individual Education Plan (IEP) from the sending district attending classes part time shall be one-sixth (1/6) of the daily tuition rate as calculated for the May 15 billing (See Appendix A.2) for each class period multiplied times the number of days the student is enrolled.

B. Special Education services provided by the receiving district and intended to serve the general special education population within the AREA schools shall be provided to sending district students without additional charge to the sending district. Such services may include psychological, speech/language, occupational therapy, physical therapy, and other related services not dedicated solely to a specific student per Sections 4-C and 4-D. The costs of said services shall be included in operating costs as set forth in Appendices A. l, A.2 and A.3 and, therefore, will be shared by all districts based on percentage of ADM as set forth in Section 3 above.

Extended School Year services provided by the receiving district and intended to service the general special education population within the AREA schools are included within tuition costs and shall be provided without additional charge to the sending district.

C. Districts with students in Goffstown special education programs whose IEPs require more intensive instruction and support delivered in school and community settings, such as the GHS Life Skills Transition Program, will be assessed an additional charge for each participating student to reflect additional costs for staffing, expenses and resources (e.g. teacher, related service provider, community support provider, transportation, background checks, etc.) used exclusively in the program. This additional charge shall be based on the proportionate share of the student's utilization of the program, and shall be in addition to the regular tuition calculated in Section 3. To calculate the additional charge, the total additional costs attributed to the program shall be divided by the sum of the total number of class periods for all students enrolled in the program to establish a per class period rate. The additional charge per student shall be the per class period rate multiplied by the number of class periods for which the student was enrolled in the program. The sending district shall be billed separately at the end of each semester for their students who access such receiving district programs. Charges for students from the receiving district who access this program shall be paid for by the receiving district and shall not be included in operating costs as set forth in Appendices A.1, A.2 and A.3.

D. For any sending or receiving district student whose Individual Education Plan (IEP) requires the full time exclusive dedicated services of paraeducator personnel, or a teacher, nurse, consultant, specialist, etc., and/or a student who requires specialized equipment used exclusively for that student, the student's school district shall be responsible for the actual costs of these individual services and equipment, and these actual costs shall be billed directly to the sending district.

For any sending or receiving district student who requires evaluations, consultations, legal proceedings, or services not provided by the receiving district and not intended to serve the general special education student population of the AREA schools, the student's school district shall be responsible for the actual costs of these individual services. Any such costs attributable to the sending district shall be billed to the sending district twice each fiscal year at the close of each school year semester. Any such costs attributable to individual sending or receiving district students shall not be included in calculations to derive tuition rates.

The cost for full-time exclusive dedicated paraeducator personnel (one-to-one aides) billed to the sending district shall be based on the average cost for all such classified receiving district employees in the AREA schools rather than the actual cost for the particular employee or employees assigned to sending district students. Any equipment purchased by or billed to the sending district for the exclusive use of an individual special education student shall become the property of the sending district.

All individual services outlined in this paragraph will have prior authorization of the sending district's Local Education Agency (LEA).

If a student who requires such full-time services is also enrolled in a program as described in section 4-C above, and if the student's full-time support then eliminates the need for support from any part of the program's staff, the per class program cost for that student will be proportionately reduced. The student's per class period program charge would then be reduced by an amount that reflects the actual cost of the program's paraeducator.

E. Prior to the meetings, the receiving district will provide the Special Education Administrator of the sending district notification of all special education meetings concerning students from the sending district. The receiving district shall contact the sending district's Special Education Administrator to coordinate the scheduling of Special Education meetings to afford the Special Education Administrator of the sending district the opportunity to attend. All Special Education services for sending district students shall be approved by the sending district or a designated agent thereof.

5. State Aid

Except as otherwise expressly provided by law, and in amounts as may be calculated by the State, state aid shall be credited as follows:

A. Adequacy Grants, state aid that the school district receives on a per pupil determination, for providing the opportunity for an adequate education, for grade 7 through 12 students shall be credited to the respective school district in which each student legally resides.
B. State Building Aid shall be credited to the school district or districts that incur the direct cost of qualifying expenditures.
C. All other state aid shall be credited to the district incurring the expenditure qualifying for such aid.

6. Curriculum

The receiving district shall be responsible for the development of and improvement or modifications to the curriculum for MVMS and GHS. The parties to this Agreement recognize that curriculum changes may impact the per student operating costs.

7. Transitional Programs

The receiving district will provide transitional programs to the sending district's incoming 7th and 9th graders. These programs will provide the sending district students and parents a clear vision of curriculum, student assistance, guidance, athletic and extracurricular activities available. These programs will include (but not limited to) the following:

6th to 7th grade transition:

1. A 'Step-Up Day' where 6th graders visit MVMS
2. A 'Step-Up Night' for parents to visit MVMS
3. MVMS students and guidance counselor or administrator visit sending district 6th grade classes
4. Special Education transition meetings held at MVMS with parents, and also students, as needs dictate
5. A 'Principal Roundtable' will be held at the sending district to afford parents the opportunity to hear from the principal and ask questions
6. A facility open house, to be held late in the summer for students to tour the school
7. 'First Day of School' activities for parents
8. 'Open House Night' early in the fall semester, where individual teachers will present plans for the coming year

8th to 9th grade transition

1. A 'Step-Up Day' where 8th graders visit GHS
2. A 'Step-Up Night' for parents to visit GHS

3. Special Education transition meetings held at GHS with parents of 8^{th} graders
4. GHS guidance counselors meet with 8^{th} grade teachers to review information needed to assist with course selection and placement
5. A guidance counselor will be available in the summer months to assist parents and students on an as-needed bases
6. Open House Night' early in the fall semester, where individual teachers will present plans for the coming year.

Notwithstanding the foregoing, should circumstances occur which make the foregoing inexpedient, the AREA districts will work collaboratively to adapt the transitional program(s) as needed, and as circumstances reasonably allow.

8. <u>Joint AREA Board Meeting</u>

A joint AREA Board meeting of both school boards of this AREA agreement shall be held annually in June. The purpose of the meeting shall be limited to discussion and/or clarification of matters pertaining to this agreement. All school board members from both boards of this agreement are expected to attend and participate in these meetings. These meetings will not be considered SAU Board meetings and are not intended to be AREA School Plan Review Board meetings pursuant to RSA 195-A: 14. Either AREA School Board that is a member of this Agreement may call one additional meeting each fiscal year, up to a maximum of three joint meetings per year.

The school boards recognize that because a quorum of each individual school board will be present during these joint meetings, each school board shall post notice of the joint meeting consistent with the provisions of RSA 91 -A and shall otherwise comply with all other provisions of RSA 91 -A.

9. <u>Joint Resources</u>

The Districts have an interest, where practicable, in the shared utilization of resources, such as Facilities, Food Service, technology services, and Student Information System Administration. It is the intent of the parties to maximize the efficiency of any such operations to reduce total cost with a fair allocation of expense for the relevant service paid by the respective districts.

10. <u>School Board Communication, Participation and Representation</u>

The sending district School Board is invited to participate on all standing sub committees of the receiving district School Board. The sending district will have one vote on each standing sub-committee to which they send a School Board member. The receiving district will notify the sending district of committees or subcommittees formed during this contract that are not long-standing committees. School Board members of the sending district may participate on other committees and subcommittees when such committees or sub-committees are considering matters concerning MVMS and/or GHS.

The Chair of the receiving district School Board shall recognize the sending district residents in the same manner the receiving district residents are acknowledged during the public comment portion of receiving district School Board meetings. The Chair of the receiving district School Board shall recognize sending district residents in the same manner receiving district residents are acknowledged during the public portion of receiving district School Board meetings.

11. <u>School Board Notices</u>

The receiving district shall make all agendas of receiving district School Board meetings and receiving district School Board committee meetings available to the sending district School Board electronically on the receiving district's website.

12. <u>Documentation/Reports</u>

The receiving district and the sending district shall have access to educational records and other data for legitimate educational purposes for students residing within their districts, all in accordance with the Federal Family Educational Rights and Privacy Act (FERPA), also known as the Buckley Amendment, Public Law 93-380 (20 U.S.C §1232g). Both districts shall have access to educational records, with no identification of individual students, for the purpose of conducting evaluations of school programs. The following categories of reports/records, to the extent the reports, records and other data are readily available in the described form, shall be provided by the receiving district to the sending School Board at the sending district's request:

1. academic achievement
2. student demographics
3. class size
4. at-risk students
5. other student related reports, records or data necessary to evaluate school programs.

Other student educational reports/records and data, to the extent readily available in the requested form, shall be made available to the sending district School Board within 30 days of the receipt by the receiving district of the request for such records/reports/data from the sending district.

At the sending district's request, the receiving district shall provide the sending district a quarterly report that indicates the number of school board level grievances concerning teachers of grades 7 through 12 during that quarter.

The receiving district shall provide to the sending district access to records to permit accurate accounting of tuition rates for students from the sending district. Such records will include costs attributable to the AREA schools and costs attributable to the other schools that comprise the receiving district.

13. Non-AREA Schools

Each school district has the authority to adopt the provisions of RSA 194-B. Except as otherwise expressly provided by law, or as mutually agreed upon by the sending and receiving School Board, each district's respective students covered by this agreement and includable in the average daily membership in residence, defined in RSA 189: I-d (IV), shall attend the AREA schools pursuant to this agreement.

14. Outdated AREA Agreements

On the effective date of this Agreement, any former AREA agreements between the sending and receiving districts shall become void.

15. Withdrawal

Any amendment to or withdrawals from this Agreement shall be made only in accordance with RSA 195-A:14 as amended. In the event of withdrawal, sending district students attending and enrolled at GHS at the time of the withdrawal shall, at the sending district's request and authorization, be permitted to graduate from GHS.

The sending district shall endeavor to identify the students who choose to continue their high school education at GHS after withdrawal from this agreement, and shall provide a roster of such students to the receiving district by October 1 of the year prior to the beginning of the first school year after withdrawal. For the year of attendance, the sending district shall pay a per student tuition rate calculated and paid as described in the AREA agreement in force at the time of attendance. If no AREA agreement is in force at the time of attendance, the tuition shall be calculated using the same calculation method used in the AREA agreement in force at the time of withdrawal.

16. Termination and/or Expiration of Contract

In the event of termination of this Agreement for any reason other than withdrawal pursuant to RSA 195-A:14, and/or expiration of this Agreement, sending district students attending and enrolled at GHS at the time of termination and/or expiration shall, at the sending district's request and authorization, be permitted to graduate from GHS. The sending district shall endeavor to identify the students who choose to continue their high school education at GHS after termination and/or expiration of this agreement, and shall provide a roster of such students to the receiving district by October 1 of the year prior to the beginning of the first school year after termination and/or expiration. For the year of attendance, the sending district shall pay a per student tuition rate calculated and paid as described in the AREA agreement in force at the time of attendance. If no AREA agreement is in force at the time of attendance, the tuition shall be calculated using the same calculation method used in the AREA agreement in force at the time of termination and/or expiration.

Furthermore, in the event of termination of this Agreement for any reason other than withdrawal pursuant to RSA 195-A:14, the sending district shall remain liable to the receiving district for principal and interest charges, for the length of any outstanding bond issue or other financial instrument obligations approved during the term of this Agreement. In calculating the amount of any outstanding bond or financing obligations owed to the receiving district, the sending district shall be liable only for a percentage of the remaining obligations. The percentage of amounts owed for the remainder of any financing obligation shall be based on a percentage of the sending district's ADM count compared to the overall student ADM count (on the date of the sending district's departure) of the school in which there is an outstanding financial obligation. Example: If in the year of the sending district's departure from the AREA, the sending district's students ADM count in that school represents 20% of the total school ADM count, the sending district shall be liable for 20% of the remaining principal and interest charges until said obligation is fully satisfied.

17. Agreement Approval

This Agreement shall take effect on July 1, 2024, subject to approval of this Agreement as provided in RSA 195-A: 3 as amended.

18. Dispute Resolution

In the event of a dispute concerning the terms of this Agreement which cannot be resolved after a good faith attempt by the parties, the dispute shall be referred to the New Hampshire Board of Education for a decision in accordance with Administrative Rule Ed 200, which decision may be appealed to a court of competent jurisdiction.

19. Amendments

This plan may be amended by mutual agreement of the two communities, at any time as permitted by state law.

20. Term

The date of operating responsibility shall be July 1, 2024. The term of this Agreement shall be 10 years.

IN WITNESS WHEREOF, this Agreement has been executed this 16th day of June, 2022.

SIGNATURE PAGE

The undersigned attest that a vote was acted upon by the legislative bodies of the Goffstown and New Boston School Districts on March 8, 2022, in approval of the amended and renewed existing AREA for another ten (10) year term with said renewal effective upon the expiration date of the existing AREA, July 1, 2024.

Goffstown School Board Chair	New Boston School Board, Chair
Heather L Trzepacz	
Heather Trzepacz, Chair	Kary Jencks, Chair

Appendix A.1 Budgeted Tuition for Fiscal Year _____

Goffstown and New Boston AREA Tuition Spreadsheet - Budgeted Tuition
Tuition Rates - Based on FY ___ Budget
Fiscal Year

	Elementary			Middle	High School	
	Bartlett	Maple	Glen Lake	Mountain View	GAHS	Total
Anticipated Enrollment:						
Goffstown						0
Goffstown - 7 & 8						0
Total Goffstown	0	0	0	0	0	0
						0
Hooksett / Dunbarton				-	-	0
New Boston						0
Total Enrollment	-	-	-	-	-	-
Percent of Total Enrollment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Average Daily Membership (ADM)						-
Percent of Total ADM		#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!

	Account Code	District	Elementary			Middle	High School	
		District 000	Bartlett 101	Maple 102	Glen Lake 103	Mountain View 204	GAHS 305	Total
General Fund Only:								
Budgeted Expenditures for Goffstown								-
Items Not Included in Tuition Rate:								
ESL (All)	10-000-1260-05							-
Sped Tuition - Public	10-xxx-1200-50-561							-
Sped Tuition - Private	10-000-1200-18-564							-
Reg Ed Transportation	10-000-2721-18-511							-
Sped Transportation	10-000-2722-18-511							-
Bond Principal	10-XXX-5110-00-911							-
Bond Interest	10-XXX-5120-00-830							-
								-
Goffstown High School								-
Teachers for Transitional/Vocational Program:								-
Life Skills Teacher #1	10-305-1200-18-111							-
Life Skills Teacher #2	10-305-1200-18-111							-
1:1 Paras for Transitional/Vocational Program:								-
								-
Per GHS SPED Facilitator	10-305-1200-18-112							-
								-
								-
								-
Per MVMS SPED Facilitator								-
	10-204-1200-18-113							-
								-
								-
								-
								-
Total Deductions		-	-	-	-	-	-	-
								-
Subtotal		-	-	-	-	-	-	-
Allocation of District Expenditures:								
Rent of Athletic Fields (Inactive)	10-000-1810-20-44[illegible]						-	-
50% each MVMS & GAHS								-
Athletics & Co-curricular (do not use a negative #)	10-000-1410-20-xxx							-
	10-00-1420-20-xxx							-
							-	-
Allocation of Balance	0.00					#DIV/0!	#DIV/0!	#DIV/0!
Allocation Based on MVMS and GHS school enrollments			-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
See Position list & Staff Detail								
Subtotal		-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
Balance of Projected District Expenditures								
Allocate Based on % of Enrollment (Above)		-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Subtotal Projected Expenditures by Location		-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Appendix A.1 Budgeted Tuition for Fiscal Year _____

Less Revenues:							
Vocational School Tuition (none)	10-000-3240-00-000					-	-
Total Revenues to Deduct		-	-		-	-	-
Net Expenditures before Adjustments		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Adjustments for 7 & 8:							
Tech Ed (inactive)	Salary Taxes & Benefits				0.00		
Supplies - Tech Ed (inactive)	10-204-1100-10-610				0.00		
Sub total Tech Ed					0.00		
Health,(inactive)	Salary Taxes & Benefits				0.00		
Family & Consumer Science, (inactive)	Salary Taxes & Benefits				0.00		
Supplies - Family & Consumer Science (inactive)	10-204-1100-09-610				0.00		
Subtotal Family & Consumer Science					0.00		
G 7-8 Adjustment Sub total					0.00		
Adj @ 2/5 of cost					0.00		
Total Adjustments to Deduct					0.00		
Net costs after adjustments		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Divided by Enrollment (Above)		0.00	0.00	0.00	0.00	0.00	
Tuition Rate before 7th-8th grade adjustments		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Add Back Adjustments:							
Total Adjustments					0		
Divided by Enrollment of 7 & 8					0.00		
Tuition Increment for 7 & 8					#DIV/0!		
Tuition Rate Before Rental Fee		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Rental Fee:							
Based on Price Appraised Value as of April 2017							
Building							
Value of Equipment					-	-	
Value of Site (included above)					-	-	
Total Value					-	-	
Multiplied by .02					-	-	
Most Recent Average Daily Membership	(most recent)				-	-	
Rental Fee Per Student					#DIV/0!	#DIV/0!	
Oct Tuition Rate Used for Budget FY 2020-21					#DIV/0!	#DIV/0!	
Oct Tuition Rate Used for Budget FY 2020-2021					#DIV/0!	#DIV/0!	

Appendix A.2 - Estimated Tuition Rate for Fiscal Year _______

Goffstown and New Boston AREA Tuition Spreadsheet - Projected Tuition
Tuition Rates - Based on FY ___ Estimated Final Costs
Fiscal Year ________

	Elementary			Middle	High School	
	Bartlett	Maple	Glen Lake	Mountain View	GAHS	Total
Anticipated Enrollment:						
Goffstown						0
Goffstown - 7 & 8						0
Total Goffstown	0	0	0	0	0	0
						0
Hooksett / Dunbarton				-	-	0
New Boston						0
Total Enrollment	-	-	-	-	-	-
Percent of Total Enrollment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Average Daily Membership (ADM) (most recent)						-
Percent of Total ADM		#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!

	Account Code	District 000	Elementary: Bartlett 101	Elementary: Maple 102	Elementary: Glen Lake 103	Middle: Mountain View 204	High School: GAHS 305	Total
General Fund Only:								
Budgeted Expenditures for Goffstown								-
Items Not Included In Tuition Rate:								
ESL (All)	10-000-1260-05							-
Sped Tuition - Public	10-xxx-1200-50-561							-
Sped Tuition - Private	10-000-1200-18-564							-
Reg Ed Transportation	10-000-2721-18-511							-
Sped Transportation	10-000-2722-18-511							-
Bond Principal	10-XXX-5110-00-911							-
Bond Interest	10-XXX-5120-00-830							-
Goffstown High School								-
Teachers for Transitional/Vocational Program:								-
Life Skills Teacher #1	10-305-1200-18-111							-
Life Skills Teacher #2	10-305-1200-15-111							-
1:1 Paras for Transitional/Vocational Program:								-
								-
Per GHS SPED Facilitator	10-305-1200-18-112							-
								-
								-
								-
Per MVMS SPED Facilitator								-
	10-204-1200-18-112							-
								-
								-
								-
								-
Total Deductions		-	-	-	-	-	-	-
								-
Subtotal		-	-	-	-	-	-	-
Allocation of District Expenditures:								
Rent of Athletic Fields (inactive)	10-000-1810-20-441						-	-
50% each MVMS & GAHS								-
Athletics & Co-curricular (do not use a negative #)	10-000-1410-20-XXX							-
	10-00-1420-20-XXX							-
								-
							-	-
Allocation of Balance	0.00					#DIV/0!	#DIV/0!	#DIV/0!
Allocation Based on MVMS and GHS school enrollments			-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
See Position list & Staff Detail								
Subtotal		-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
Balance of Projected District Expenditures								
Allocate Based on % of Enrollment (Above)		-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Subtotal Projected Expenditures by Location		-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Appendix A.2 - Estimated Tuition Rate for Fiscal Year _______

Less Revenues:							
Vocational School Tuition (none)	[illegible]					-	-
Total Revenues to Deduct		-	-		-	-	-
Net Expenditures before Adjustments		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Adjustments for 7 & 8:							
Tech Ed (inactive)	Salary Taxes & Benefits				0.00		
Supplies - Tech Ed (inactive)	10-204-1100-10-610				0.00		
Sub total Tech Ed					0.00		
Health,(inactive)	Salary Taxes & Benefits				0.00		
Family & Consumer Science, (inactive)	Salary Taxes & Benefits				0.00		
Supplies - Family & Consumer Science (inactive)	10-204-1100-09-610				0.00		
Subtotal Family & Consumer Science					0.00		
G 7-8 Adjustment Sub total					0.00		
Adj @ 2/5 of cost					0.00		
Total Adjustments to Deduct					0.00		
Net costs after adjustments		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Divided by Enrollment (Above)		0.00	0.00	0.00	0.00	0.00	
Tuition Rate before 7th-8th grade adjustments		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Add Back Adjustments:							
Total Adjustments					0		
Divided by Enrollment of 7 & 8					0.00		
Tuition Increment for 7 & 8					**#DIV/0!**		
Tuition Rate Before Rental Fee		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Rental Fee:							
Based on Price Appraised Value as of April 2017							
Building							
Value of Equipment					-	-	
Value of Site (included above)					-	-	
Total Value					-	-	
Multiplied by .02					-	-	
Most Recent Average Daily Membership	(most recent)				-	-	
Rental Fee Per Student					**#DIV/0!**	**#DIV/0!**	
Oct Tuition Rate Used for Budget FY 2020-21					**#DIV/0!**	**#DIV/0!**	
Oct Tuition Rate Used for Budget FY 2020-2021					**#DIV/0!**	**#DIV/0!**	

Appendix A.3 - Final Tuition Rate for Fiscal Year _____

Goffstown and New Boston AREA Tuition Spreadsheet - Final Tuition
Tuition Rates - Based on FY ___ Final Costs
Fiscal Year _______

	Elementary: Bartlett	Elementary: Maple	Elementary: Glen Lake	Middle: Mountain View	High School: GAHS	Total
Anticipated Enrollment:						
Goffstown						0
Goffstown - 7 & 8						0
Total Goffstown	0	0	0	0	0	0
						0
Hooksett / Dunbarton				-	-	0
New Boston						0
Total Enrollment	-	-	-	-	-	-
Percent of Total Enrollment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Average Daily Membership (ADM) (input values)						-
Percent of Total ADM	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!

	Account Code	District 000	Elementary: Bartlett 101	Elementary: Maple 102	Elementary: Glen Lake 103	Middle: Mountain View 204	High School: GAHS 305	Total
General Fund Only:								
Budgeted Expenditures for Goffstown								-
Items Not Included In Tuition Rate:								
ESL (All)	10-000-1260-05							-
Sped Tuition - Public	10-xxx-1200-50-561							-
Sped Tuition - Private	10-000-1200-18-564							-
Reg Ed Transportation	10-000-2721-18-511							-
Sped Transportation	10-000-2722-18-511							-
Bond Principal	10-XXX-5110-00-911							-
Bond Interest	10-XXX-5120-00-830							-
								-
Goffstown High School								-
Teachers for Transitional/Vocational Program:								-
Life Skills Teacher #1	10-305-1200-18-111							-
Life Skills Teacher #2	10-305-1200-18-111							-
1:1 Paras for Transitional/Vocational Program:								-
								-
Per GHS SPED Facilitator	10-305-1200-18-112							-
								-
								-
								-
Per MVMS SPED Facilitator								-
	10-204-1200-18-112							-
								-
								-
								-
								-
Total Deductions		-	-	-	-	-	-	-
								-
Subtotal		-	-	-	-	-	-	-
Allocation of District Expenditures:								
Rent of Athletic Fields (Inactive)	10-000-1810-20-441						-	-
50% each MVMS & GAHS								-
Athletics & Co-curricular (do not use a negative #)	10-000-1410-20-XXX							-
	10-00-1420-20-XXX							-
								-
							-	-
Allocation of Balance	0.00					#DIV/0!	#DIV/0!	#DIV/0!
Allocation Based on MVMS and GHS school enrollments			-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
See Position list & Staff Detail								
Subtotal		-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!
Balance of Projected District Expenditures								
Allocate Based on % of Enrollment (Above)		-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Subtotal Projected Expenditures by Location		-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Appendix A.3 - Final Tuition Rate for Fiscal Year _____

Less Revenues:							
Vocational School Tuition (none)	10-000-3240-00-000						
Total Revenues to Deduct		-	-		-	-	-
Net Expenditures before Adjustments		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Adjustments for 7 & 8:							
Tech Ed (inactive)	Salary Taxes & Benefits				0.00		
Supplies - Tech Ed (inactive)	10-204-1100-10-610				0.00		
Sub total Tech Ed					0.00		
Health (inactive)	Salary Taxes & Benefits				0.00		
Family & Consumer Science (inactive)	Salary Taxes & Benefits				0.00		
Supplies - Family & Consumer Science (inactive)	10-204-1100-09-610				0.00		
Subtotal Family & Consumer Science					0.00		
G 7-8 Adjustment Sub total					0.00		
Adj @ 2/5 of cost					0.00		
Total Adjustments to Deduct					0.00		
Net costs after adjustments		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Divided by Enrollment (Above)		0.00	0.00	0.00	0.00	0.00	
Tuition Rate before 7th-8th grade adjustments		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Add Back Adjustments:							
Total Adjustments					0		
Divided by Enrollment of 7 & 8					0.00		
Tuition Increment for 7 & 8					#DIV/0!		
Tuition Rate Before Rental Fee		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Rental Fee:							
Based on Price Appraised Value as of April 2017							
Building					-	-	
Value of Equipment					-	-	
Value of Site (included above)					-	-	
Total Value					-	-	
Multiplied by .02					-	-	
Most Recent Average Daily Membership	[illegible]				-	-	
Rental Fee Per Student					#DIV/0!	#DIV/0!	
Oct Tuition Rate Used for Budget FY 2020-21					#DIV/0!	#DIV/0!	
Oct Tuition Rate Used for Budget FY 2020-2021					#DIV/0!	#DIV/0!	

GOFFSTOWN SCHOOL DISTRICT **IIB**

CLASS SIZE/INSTRUCTIONAL GROUPS

Board policy is to have heterogeneous classes, where appropriate.

In order to effectively achieve individualized programming and learning, it is anticipated that grouping arrangements must be kept flexible. Thus, class groups will generally not be established on a permanent basis.

Age or grade differences should not constitute a barrier to groups. Rather, the basic criteria for class assignment should be the learning (goals and objectives) being addressed and the students' ability to achieve those purposes. Students should be grouped so that each benefits to a greater extent than would otherwise be possible, with provision for altering the grouping as often as necessary to fit the specific purpose involved.

The Superintendent is directed to develop the appropriate regulations to implement this policy.

The Board directs the Superintendent to work with Principals in attempting to establish a reasonable and equitable class enrollment for each teacher.

The Board understands that achieving this goal is dependent upon the financial ability of the district. In determining the size of various classes, the administration will consider the following factors: 1) The type of load which will help the teacher be most effective with the children in the class. 2) Required preparation and correction time for the particular class. 3) The square footage of the classroom.

The School Board will attempt to keep class sizes within the following guildelines:
K-readiness through grade 2, from 16 to 22 students per class.
Grades 3-6, from 19 to 24 students per class.
Grades 7 through 12, from 20 to 28 students per class.
- Regular instruction not to exceed 28 students per class
- Laboratory instruction not to exceed 22 students per class
- Minimum regular class size 12 to 15
- Minimum laboratory size 8-12

Special education classes are to be in accord with State Department of Education Regulations and Guidelines.

Efforts will be made to conform to state guidelines.

Legal Reference:
NH Code of Administrative Rules Section Ed. 306.17, Class Size

Proposed: 08/28/00
Adopted: 10/02/00
Proposed: 10/11/2021
Adopted: 11/01/2021