

OFFICE OF THE SUPERINTENDENT OF SCHOOLS  
106 Hancock Road  
Peterborough, New Hampshire

CONTOOCOOK VALLEY SCHOOL BOARD

Selectmen's Advisory Committee

Thursday, October 25, 2018  
7:00 p.m.  
SAU #1

**Minutes**

**Present:** John Jordan (Hancock), John Robertson (Antrim), Dale Gabel (Dublin), Henry Kunhardt (Francestown), Gail Cromwell (Temple), Kimberly Saunders, Dr. Ann Forrest, David Jack, Kevin Pobst, Myron Steere, Janine Lesser, Bernd Foecking, Jim Fredrickson

**John Jordan called the meeting to order at 7:00 p.m.**

**1. Accept Minutes of September 27, 2018**

**John Robertson moved to accept the minutes. Dale Gabel second. Unanimous.**

**2. Funding Formula**

The funding formula was discussed throughout the agenda.

**3. Fall Mountain Formula**

Fall Mountain was brought together after all of the towns had their schools in place. ConVal made the decision to bond all of the buildings. If repairs are needed in Charleston as part of Fall Mountain, Charleston is responsible for the repairs. There are six different levels. It is highly complicated. The towns own their property.

What is the merit in having a system like Fall Mountain? Fall Mountain felt that it was fair.

What people focus on is different in a specific year. A cooperative is about multiple years. In any given year, one town could be a receivership. It is not about this year, it is about the culmination of multiple years.

Is there a thought on the part of the School Board with regard to the funding formula?

Myron Steere said that the thought is that it is so complicated that it would be difficult to do (the Fall Mountain formula).

**4. Funding Formula ADM/EV Comparisons and Adequacy Aid**

What does SAC feel about the funding formula?

Gail Cromwell said that it would be fairer if we had 100% property and had adequacy go to the district.

Gail spoke about the differences in adequacy.

Kimberly Saunders said that \$3,600 is the rate that the district receives from the State for every student to cover the cost of education. Additional dollars are added depending on the type of student.

Depending on the town you live in, state wide education property tax (SWEPT), for public education is backed into. Everyone pays the tax, in any given year, towns are either donors or receiverships.

Kimberly reported how the SWEPT impacted various towns.  
Gail Cromwell confirmed that Kimberly was correct in her explanation.  
The financial implication of what people vote on is different from town to town as a result.

The School Board has asked for a number of ways to look at the funding formula. Looking at doing a re-eval at the same time was asked; deemed to be too complicated.

When do different towns assess property?

Dublin – 2019

Temple - 2019

Greenfield - 2019

Antrim - 2018

Hancock - 2021

Francestown – 2019

Towns assess 20% each year to control assessment costs and level spike in taxes.

## **5. Relative Tax Burdens**

Gail Cromwell spoke about the tax rate for Temple. She said that there is interest by some in leaving ConVal. Kimberly said that she hears from Temple parents that they want to remain as part of ConVal. Certainly there are groups that feel both ways.

A document titled “2018 School Capacity and Current Enrollments” was reviewed. Gail asked why students at AES did not move into GBS.

It is not as simple as moving students, it is about the number of classrooms needed to educate these children.

Discussion took place about the populations of students and the various responsibilities that administrators and staff have.

ConVal loves their small community schools. Antrim consistency supports keeping GBS open and the school budget, and there has never been a successful conversation to close a school.

John Jordan asked what should be expected in terms of warrants in March 2018.

Kimberly said that the board feels that they made a commitment to place a warrant on the ballot in March. What that will be is still unsure.

Kimberly said that moving to 100% valuation, there are some towns that make it difficult to move in as a result of acreage requirements to build a home etc.

## **6. Other**

Gail suggested a warrant article that moves grades 7-8 to the high school and 5 and 6 to the elementary schools.

Kimberly said that there is not a political will for this change.

Perpetuating the problem in terms of staff needed was discussed with a model where middle schools and elementary schools were combined.

Kimberly reported that she and the Business Administrator are willing to meet with each towns select board to explain the tax rates and the reason for the change.

David Jack, Interim Business Administrator, said that he spoke with the DRA and tax rates can be set beginning tomorrow morning.

Gail Cromwell asked for a revised payment schedule. Kimberly confirmed that once the tax rates are set a revised payment schedule will be set.

David Jack walked the group through the calculations that arrive to the Tax Apportionment Analysis.

Janine Lesser asked how some towns can complain about the tax rate but not want to close their schools. Kimberly said that the savings is approximately \$3.5M per year to close schools and shutter buildings. People would lose jobs etc.

Gail asked for a breakdown on how the \$3.5M savings was arrived at.

Kimberly said that as a superintendent she has said that we do not run the most efficient model. These are community schools. If towns want to maintain their community school, it will cost more money. These questions have been asked and answered over and over resulting in time spent repeating this work at the expense of not doing other work, which is the business of delivering education.

Kevin Pobst agreed with the Superintendent. This has been an academic exercise. The will to do something different has generally not been there. People are generally happy. He suggested that this stop and that the inefficiencies be accepted. Then, getting to the business of teaching can take place.

Jim Fredrickson said that how ConVal trickles down to tax bills is difficult. He has begun to prepare information that walks through how this comes as a result. It will be available for public consumption once complete if it is thought to be of value.

Kimberly said that this problem exists not only here. The State and Federal Government do not meet their obligation in funding public education.

**Gail Cromwell moved to adjourn at 8:30 p.m. John Robertson second. Unanimous.**

Respectfully submitted,

Brenda Marschok

## 2018 SCHOOL CAPACITY AND CURRENT ENROLLMENTS

SCHOOL	CAPACITY	ENROLLMENT W/O PRE-K	PERCENTAGE	ENROLLMENT WITH PRE-K	PERCENTAGE
AES	180	128	71%	164	91%
BES	120	78	65%		
DCS	120	51	43%		
FES	120	54	45%		
GES	120	66	55%	83	69%
HES	120	49	41%		
PES	420	257	61%	271	65%
TES	120	48	40%		
GBS	500	265	54%		
SMS	625	400	64%		



		Tax Apportionment Analysis							Variance	% Inc
		ConVal School District								
		2014-15	2015-16	2016-17	2017-18	2018-19				
Town										
Hancock										
	Tax Assessments	\$ 3,250,415	\$ 3,242,361	\$ 3,332,898	\$ 3,174,970	\$ 3,602,756	\$ 427,786	13.474%		
	Education Tax	\$ 594,821	\$ 592,558	\$ 577,600	\$ 572,316	\$ 510,184	\$ (62,132)	-10.856%		
	Adequacy Grant	\$ 238,134	\$ 233,231	\$ 205,378	\$ 197,886	\$ 276,475	\$ 78,589	39.714%		
	ADM	175.78	180.36	169.93	166.30	156.63	(10)	-5.815%		
	Equalized Evaluation	248,716,488	\$ 250,716,441	\$ 257,819,839	\$ 239,392,496	\$ 276,835,135	\$ 37,442,639	15.641%		
Peterborough										
	Tax Assessments	\$ 9,916,677	\$ 9,894,478	\$ 10,353,288	\$ 10,249,362	\$ 11,371,884	\$ 1,122,522	10.952%		
	Education Tax	\$ 1,519,109	\$ 1,532,314	\$ 1,524,124	\$ 1,505,840	\$ 1,461,843	\$ (43,997)	-2.922%		
	Adequacy Grant	\$ 2,193,799	\$ 2,179,263	\$ 2,137,022	\$ 2,148,073	\$ 2,024,283	\$ (123,790)	-5.763%		
	ADM	806.47	814.00	799.45	762.15	756.49	(6)	-0.743%		
	Equalized Evaluation	640,626,120	\$ 658,960,739	\$ 675,565,610	\$ 682,515,027	\$ 710,112,297	\$ 27,597,270	4.043%		
Sharon										
	Tax Assessments	\$ 569,689	\$ 560,305	\$ 595,902	\$ 670,396	\$ 716,139	\$ 45,743	6.823%		
	Education Tax	\$ 126,467	\$ 117,605	\$ 119,433	\$ 109,270	\$ 108,640	\$ (630)	-0.577%		
	Adequacy Grant	\$ 28,775	\$ 31,077	\$ 28,170	\$ 98,619	\$ 116,544	\$ 17,925	18.176%		
	ADM	25.52	21.34	28.18	40.00	41.83	2	4.575%		
	Equalized Evaluation	49,061,087	\$ 51,442,079	\$ 48,880,861	\$ 50,569,181	\$ 51,104,854	\$ 535,673	1.059%		
Temple										
	Tax Assessments	\$ 2,273,647	\$ 2,318,844	\$ 2,164,862	\$ 2,185,309	\$ 2,313,308	\$ 127,999	5.857%		
	Education Tax	\$ 334,266	\$ 322,329	\$ 339,314	\$ 319,320	\$ 306,333	\$ (12,987)	-4.067%		
	Adequacy Grant	\$ 487,947	\$ 414,458	\$ 354,345	\$ 343,686	\$ 343,999	\$ 313	0.091%		
	ADM	195.44	184.42	157.01	152.56	139.79	(13)	-8.370%		
	Equalized Evaluation	134,942,843	\$ 146,615,487	\$ 143,339,712	\$ 143,100,246	\$ 152,778,135	\$ 9,677,889	6.763%		
Totals										
	Tax Assessments	\$ 27,764,267	\$ 27,806,479	\$ 28,764,935	\$ 28,423,720	\$ 31,781,485	\$ 3,357,765			
	Education Tax	\$ 4,768,688	\$ 4,708,446	\$ 4,600,495	\$ 4,561,136	\$ 4,281,725	\$ (279,411)			
	Adequacy Grant	\$ 7,650,563	\$ 7,518,238	\$ 7,402,787	\$ 7,383,872	\$ 7,373,770	\$ (10,102)			
	ADM	2,283.68	2,335.48	2,235.63	2,190.21	2,140.73	-49.48			
	Equalized Evaluation	\$ 1,969,815,498	\$ 1,989,602,398	\$ 2,047,947,099	\$ 2,004,222,162	\$ 2,147,048,356	\$ 142,826,194			
	Total	\$ 40,183,518	\$ 40,033,163	\$ 40,768,217	\$ 40,368,728	\$ 43,436,980				

2015 Ed Tax Burden by Median Household Value (2015) Tax Rate x

100% EV Adequacy Towns	EV Including Utilities	EV (GAS) Cost/100 EV	100% EV % of Towns	Town Share Gross	15-16 Agency	Net Assessment	15-16 Net District Assessment	Difference Between Current and 100% EV	Median Owner-Occupied Households (Census, 2015)	Total # of Households (Census, 2015)
Arbitrim	221,579,695.00	34,450,658.00	11.14%	\$4,459,444.69	\$2,179,342.00	\$2,279,102.69	\$3,105,445.00	-\$826,342.41	194600	1416
Bennington	99,890,639.00	\$3,816,530.00	4.95%	\$1,376,789.46	\$1,170,005.00	\$2,546,794.46	\$1,754,764.00	-\$891,032.52	171200	705
Dublin	228,825,864.00	\$2,710,833.00	11.40%	\$4,694,006.76	\$32,001.00	\$4,662,005.76	\$3,632,428.00	-\$899,518.76	262900	763
Francisstown	190,265,174.00	\$3,041,933.00	9.69%	\$2,913,676.35	\$401,393.00	\$3,315,069.35	\$2,474,943.00	-\$840,126.35	281900	757
Greenfield	144,806,391.00	\$3,689,651.00	12.89%	\$5,044,712.53	\$192,212.00	\$4,852,500.53	\$3,834,919.00	-\$1,017,581.53	214900	701
Hancock	280,716,441.00	\$3,395,706.00	12.69%	\$13,256,072.52	\$2,176,142.00	\$11,080,930.52	\$11,428,789.00	-\$342,858.48	288500	910
Peterborough	659,680,739.00	\$13,487,082.00	33.12%	\$1,035,076.72	\$27,824.00	\$1,062,900.72	\$677,910.00	-\$384,990.72	237900	384
Sharon	61,442,079.00	\$373,329.00	2.86%	\$2,950,077.71	\$942,146.00	\$2,007,931.71	\$2,641,173.00	-\$633,241.29	307000	160
Temple	148,615,487.00	\$3,167,814.00	7.37%	\$4,033,163.99	\$7,817,899.00	\$38,716,874.00	\$32,614,926.00	-\$6,151,948.00	246300	607
<b>1,699,802,398.00</b>	<b>40,033,163</b>	<b>40,033,163</b>	<b>100.00%</b>	<b>\$40,033,163.99</b>	<b>\$7,817,899.00</b>	<b>\$38,716,874.00</b>	<b>\$32,614,926.00</b>	<b>-\$6,151,948.00</b>		

100% EV Adequacy Towns

100% EV Adequacy Towns	EV (GAS) Cost/100 EV	100% EV % of Towns	Town Share Gross	15-16 Agency	Net Assessment	15-16 Net District Assessment	Difference Between Current and 100% EV	Gain Loss % Span
Arbitrim	359.77	15.40%	\$6,166,825.45	\$2,179,342.00	\$3,987,483.45	\$3,105,445.00	-\$882,038.45	28%
Bennington	237.00	9.76%	\$3,906,502.24	\$1,170,005.00	\$2,736,497.24	\$1,754,764.00	-\$981,733.24	56%
Dublin	169.90	6.86%	\$2,740,863.85	\$32,001.00	\$2,708,862.85	\$3,632,428.00	-\$923,565.15	-25%
Francisstown	199.31	7.21%	\$2,895,052.18	\$401,393.00	\$2,493,659.18	\$2,474,943.00	-\$462,835.18	-16%
Greenfield	210.46	8.35%	\$3,745,031.18	\$192,212.00	\$3,552,819.18	\$3,834,919.00	-\$282,100.00	19%
Hancock	181.36	7.72%	\$3,091,604.84	\$182,212.00	\$2,909,392.84	\$3,834,919.00	-\$925,526.16	-24%
Peterborough	81.00	3.48%	\$13,953,018.09	\$2,176,142.00	\$11,776,876.09	\$11,428,789.00	-\$348,087.09	3%
Sharon	22.24	0.96%	\$332,958.64	\$27,824.00	\$305,134.64	\$2,641,173.00	-\$2,336,038.36	-45%
Temple	184.42	7.90%	\$3,181,193.62	\$7,817,899.00	\$10,999,092.62	\$2,641,173.00	-\$8,357,919.62	7%
<b>2,335.48</b>	<b>40,033,163</b>	<b>100.00%</b>	<b>\$40,033,163.99</b>	<b>\$7,817,899.00</b>	<b>\$38,716,874.00</b>	<b>\$32,614,926.00</b>	<b>-\$6,151,948.00</b>	

100% EV Adequacy District

100% EV Adequacy District	EV (GAS) Cost/100 EV	100% EV % of Towns	Town Share Gross	15-16 Agency	Net Assessment	15-16 Net District Assessment	Difference Between Current and 100% EV	Gain Loss % Span
Arbitrim	221,579,695.00	11.14%	\$4,459,444.69	\$2,179,342.00	\$2,279,102.69	\$3,105,445.00	-\$826,342.41	17%
Bennington	99,890,639.00	4.95%	\$1,376,789.46	\$1,170,005.00	\$2,546,794.46	\$1,754,764.00	-\$891,032.52	-8%
Dublin	228,825,864.00	11.40%	\$4,694,006.76	\$32,001.00	\$4,662,005.76	\$3,632,428.00	-\$999,518.76	3%
Francisstown	190,265,174.00	9.69%	\$2,913,676.35	\$401,393.00	\$3,315,069.35	\$2,474,943.00	-\$840,126.35	5%
Greenfield	144,806,391.00	7.29%	\$5,044,712.53	\$192,212.00	\$4,852,500.53	\$3,834,919.00	-\$1,017,581.53	-4%
Hancock	280,716,441.00	12.89%	\$13,256,072.52	\$2,176,142.00	\$11,080,930.52	\$11,428,789.00	-\$342,858.48	8%
Peterborough	659,680,739.00	33.12%	\$1,035,076.72	\$27,824.00	\$1,062,900.72	\$677,910.00	-\$384,990.72	5%
Sharon	61,442,079.00	2.89%	\$2,950,077.71	\$942,146.00	\$2,007,931.71	\$2,641,173.00	-\$633,241.29	25%
Temple	148,615,487.00	7.37%	\$4,033,163.99	\$7,817,899.00	\$38,716,874.00	\$32,614,926.00	-\$6,151,948.00	-6%
<b>1,699,802,398.00</b>	<b>40,033,163</b>	<b>100.00%</b>	<b>\$40,033,163.99</b>	<b>\$7,817,899.00</b>	<b>\$38,716,874.00</b>	<b>\$32,614,926.00</b>	<b>-\$6,151,948.00</b>	

76 ADM 25 EV Adequacy District

76 ADM 25 EV Adequacy District	EV (GAS) Cost/100 EV	100% EV % of Towns	Town Share Gross	15-16 Agency	Net Assessment	15-16 Net District Assessment	Difference Between Current and 100% EV	Gain Loss % Span
Arbitrim	359.77	16.40%	\$6,166,825.45	\$2,179,342.00	\$3,987,483.45	\$3,105,445.00	-\$882,038.45	62%
Bennington	237.00	9.76%	\$3,906,502.24	\$1,170,005.00	\$2,736,497.24	\$1,754,764.00	-\$981,733.24	62%
Dublin	169.90	6.86%	\$2,740,863.85	\$32,001.00	\$2,708,862.85	\$3,632,428.00	-\$923,565.15	-38%
Francisstown	199.31	7.21%	\$2,895,052.18	\$401,393.00	\$2,493,659.18	\$2,474,943.00	-\$462,835.18	21%
Greenfield	210.46	8.35%	\$3,745,031.18	\$192,212.00	\$3,552,819.18	\$3,834,919.00	-\$282,100.00	24%
Hancock	181.36	7.72%	\$3,091,604.84	\$182,212.00	\$2,909,392.84	\$3,834,919.00	-\$925,526.16	-34%
Peterborough	81.00	3.48%	\$13,953,018.09	\$2,176,142.00	\$11,776,876.09	\$11,428,789.00	-\$348,087.09	0%
Sharon	22.24	0.96%	\$332,958.64	\$27,824.00	\$305,134.64	\$2,641,173.00	-\$2,336,038.36	-44%
Temple	184.42	7.86%	\$3,181,193.62	\$7,817,899.00	\$10,999,092.62	\$2,641,173.00	-\$8,357,919.62	-2%
<b>2,335.48</b>	<b>40,033,163</b>	<b>100.00%</b>	<b>\$40,033,163.99</b>	<b>\$7,817,899.00</b>	<b>\$38,716,874.00</b>	<b>\$32,614,926.00</b>	<b>-\$6,151,948.00</b>	

76 ADM 25 EV Adequacy District

76 ADM 25 EV Adequacy District	EV (GAS) Cost/100 EV	100% EV % of Towns	Town Share Gross	15-16 Agency	Net Assessment	15-16 Net District Assessment	Difference Between Current and 100% EV	Gain Loss % Span
Arbitrim	359.77	33.79%	\$6,166,825.45	\$2,179,342.00	\$3,987,483.45	\$3,105,445.00	-\$882,038.45	13%
Bennington	237.00	37.30%	\$3,906,502.24	\$1,170,005.00	\$2,736,497.24	\$1,754,764.00	-\$981,733.24	22%
Dublin	169.90	-48.05%	\$2,740,863.85	\$32,001.00	\$2,708,862.85	\$3,632,428.00	-\$923,565.15	
Francisstown	199.31	-16.32%	\$2,895,052.18	\$401,393.00	\$2,493,659.18	\$2,474,943.00	-\$462,835.18	

Greenfield	\$2,890,635.61	\$416,692.51	14.39%
Hancock	\$2,626,621.99	\$909,367.31	-31.60%
Pewaborough	\$11,280,798.20	\$165,692.60	-1.47%
Sharon	\$448,174.29	\$231,735.71	-51.64%
Temple	\$2,640,236.16	\$100,893.61	-3.87%
26 ADM 76 EV	\$32,715,574.00	\$0.00	
Adequacy District	\$3,892,541.31	\$657,063.31	22.22%
Antrim	\$2,011,607.69	\$266,743.99	12.76%
Berlin	\$3,367,292.30	\$276,135.70	-8.20%
Dublin	\$2,935,661.23	\$30,663.77	-1.05%
Francestown	\$2,650,039.00	\$70,968.00	-2.68%
Hancock	\$3,723,673.04	\$111,346.96	-3.00%
Greenfield	\$10,977,245.98	\$419,543.02	-4.10%
Pewaborough	\$712,642.17	\$34,732.17	4.87%
Sharon	\$2,453,970.98	\$167,202.02	-7.63%
Temple	\$0.00	\$0.00	
26 ADM 76 EV	\$32,715,574.00	\$0.00	

Dublin	\$3,164,610.02	\$467,617.18	-16%
Francestown	\$2,719,548.45	\$247,038.55	9%
Greenfield	\$2,799,668.48	\$364,626.48	10%
Hancock	\$3,367,663.77	\$447,249.23	-13%
Pewaborough	\$11,604,339.72	\$171,600.72	2%
Sharon	\$519,347.41	\$169,662.69	-31%
Temple	\$2,769,272.32	\$126,068.32	6%
26 ADM 76 EV	\$0.00	\$0.00	
Adequacy town	\$32,715,574.00	\$200,648.00	
Antrim	\$2,705,222.00	\$369,222.00	-16%
Berlin	\$1,201,422.02	\$463,241.08	-63%
Dublin	\$4,076,366.77	\$443,739.77	11%
Francestown	\$3,191,200.00	\$226,648.98	7%
Greenfield	\$2,329,791.00	\$151,161.84	-7%
Hancock	\$4,364,223.61	\$529,204.61	12%
Pewaborough	\$11,267,416.98	\$169,372.02	-2%
Sharon	\$844,416.96	\$184,608.95	20%
Temple	\$2,660,711.91	\$19,639.91	1%
26 ADM 76 EV	\$0.00	\$0.00	
Adequacy town	\$32,715,574.00	\$200,648.00	
26 ADM 76 EV	\$0.00	\$0.00	
Adequacy town	\$114,267.69	\$779.10	
26 ADM 76 EV	\$0.00	\$0.00	
Adequacy town	\$284,173	\$0.00	
26 ADM 76 EV	\$0.00	\$0.00	
Adequacy town	\$147,657.2	\$0.00	

15-16 Net District Assessment



Dept of	Median Owner	Total # of	2015 Ed Tax	% of Ed Tax
Revenue - Tax	Occ-Household	Households	Burden by	Burden Per
Rate Per	Value (Census	(Census, 2015)	Household	Median Value
\$1,000(2015)	Value (Census		Tax Rate x	(using 2015
	2015)		Median Value)	Tax Rate and
				Median House
				Values)
Antrim	\$194,600	1416	\$2,252	3.47%
Bennington	\$171,200	705	\$2,506	3.83%
Dublin	\$282,900	783	\$3,720	5.75%
Francestown	\$281,600	757	\$3,700	4.31%
Greenfield	\$214,900	701	\$3,374	5.42%
Hancock	\$288,500	910	\$3,800	4.88%
Peterborough	\$237,300	3364	\$3,754	6.20%
Sharon	\$307,000	160	\$3,432	3.92%
Temple	\$246,300	607	\$4,089	5.67%
			\$64,830	
			\$65,481	
			\$64,688	
			\$85,833	
			\$62,273	
			\$77,788	
			\$60,529	
			\$87,500	
			\$72,143	

\$1,837  
44.93%  
71,229.44  
\$10,206  
0.76

11.84

## 2017 TAX RATES

TOWN	MUNICIPAL	COUNTY	STATE ED	CONVAL	TOTAL
Antrim	12.05	1.21	2.31	12.40	27.97
Bennington	12.20	1.34	2.36	16.04	31.94
Dublin	6.18	3.19	2.51	12.34	24.22
Francestown	8.85	1.17	2.25	12.57	24.84
Greenfield	9.12	1.39	2.46	17.00	29.97
Hancock	5.78	1.17	2.35	12.66	21.96
Peterborough	11.29	1.34	2.45	16.38	31.46
Sharon	4.42	1.22	2.17	13.12	20.93
Temple	5.81	1.25	2.32	15.55	24.93