

TOWN OF GOFFSTOWN



TOWN VOTERS' GUIDE

2023 Official Ballot

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SCHOOL DISTRICT VOTERS' GUIDE

2023 Official Ballot

The Goffstown Select Board and Goffstown School Board are pleased to present the 2023 VOTERS' GUIDE. All town and school articles which will appear on the Official Ballots are included with explanations following each article. Both boards strive toward improving communication with the Goffstown community, and we sincerely hope this guide will assist you in making informed voting decisions.

Please remember to exercise your right to vote on Tuesday, March 14, 2023 from 7:00 AM – 7:00 PM at Bartlett Elementary or Goffstown High School.

Your comments regarding this newsletter are welcome. Please submit comments regarding Town articles to Peter Georgantas, Select Board Chair, Peter.Georgantas@GoffstownNH.gov and comments regarding School District articles to Heather Trzepacz, School Board Chair, Heather.Trzepacz@sau19.org.

2023 TOWN ARTICLES

ARTICLE 1 - ELECTION OF OFFICERS

SELECT BOARD

For 3 Years Vote for not more than One
 Kimberly R. Peace
 Peter Georgantas
 Write-In _____

BUDGET COMMITTEE

For 3 Years Vote for not more than Four
 Schuyler M. Sund
 Olivia Welch-Erdahl
 Adam Barriere
 Jeff Day
 Curt DeVetter
 Brian Mazur
 Doug Pounds
 Laura Stevens
 Write-In _____
 Write-In _____
 Write-In _____
 Write-In _____

BUDGET COMMITTEE

For 2 Years Vote for not more than One
 Allison DeCesere
 Henry R. Giasson III
 Bill Kordas
 Write-In _____

CEMETERY TRUSTEE

For 3 Years Vote for not more than One
 Linda Reynolds Naughton
 Write-In _____

LIBRARY TRUSTEE

For 3 Years Vote for not more than Three
 Kathleen "Kathy" Coughlin
 Samantha Homan
 Laura Stevens
 Write-In _____
 Write-In _____
 Write-In _____

LIBRARY TRUSTEE

For 1 Year Vote for not more than Two
 Elizabeth Jipson
 Brian Campbell
 Write-In _____
 Write-In _____

PLANNING BOARD

For 3 Years Vote for not more than Two
 Phil D'Avanza
 Richard "Bear" Freeman
 Thomas R. Hanley
 Colleen Mailloux
 James Raymond
 Write-In _____
 Write-In _____

PLANNING BOARD

For 2 Years Vote for not more than One
 Alan Yeaton
 Brian Mazur
 Write-In _____

SEWER COMMISSION

For 3 Years Vote for not more than One
 David Pierce
 Richard "Bear" Freeman
 Write-In _____

SUPERVISORS OF THE CHECKLIST

For 5 Years Vote for not more than One
 Robyn Perry
 Write-In _____

TOWN CLERK

For 3 Years Vote for not more than One
 Cathleen "Cathy" Ball
 Write-In _____

TRUSTEE OF TRUST FUNDS

For 3 Years Vote for not more than One
 Fred Plett
 Write-In _____

ZONING BOARD OF ADJUSTMENT

For 3 Years Vote for not more than Two
 Alan Yeaton
 Leonard "Len" Stuart
 Write-In _____
 Write-In _____

ARTICLE 2

Shall the Town adopt Amendment No. 1, as proposed by the Goffstown Planning Board, by removing all references to residential use, multi-family use, and mixed-use residential as permitted uses in the Commercial Industrial Flex Zone (CIFZ) in Sections 3.11, 5.9, 4.3, and 2.3.9. Also, add a sentence in Section 2.3.9, "Residential uses are not allowed in the Commercial Industrial Flex Zone (CIFZ)"?

Recommended by the Planning Board 7-0-0.

EXPLANATION: This amendment will eliminate residential units, as part of a mixed use project, from the Commercial Industrial Flex Zone (CIFZ). Other uses presently permitted will remain, such as light industry, service business, retail, business parks, etc.

ARTICLE 3

Shall the Town adopt Amendment No. 2, as proposed by the Goffstown Planning Board, by modifying zoning restrictions for the location of Tattoo Parlors, treating them in a manner similar to beauty shops, barbershops, and similar personal services?

Recommended by the Planning Board 7-0-0.

EXPLANATION: The amendment in Article 3 will remove certain restrictions for Tattoo Parlors and categorize them with beauty shops, barber shops, and similar personal service businesses.

ARTICLE 4

Shall the Town adopt Amendment No. 3, as proposed by the Goffstown Planning Board, by removing Section 15.3.7.5 Report from the Planning Board, in its entirety, where Zoning Board applications relating to (a) a commercial or industrial project or use, or (b) a residential use of three or more units for which Site Plan approval will be required, are delivered to the Planning Board for comment?

Recommended by the Planning Board 7-0-0.

EXPLANATION: Amendment No. 3 in Article 4 will remove the requirement that the Planning Board review and comment on applications for any commercial, industrial, or multi-family projects to the Zoning Board of Adjustment.

ARTICLE 5

Shall the Town adopt Amendment No. 4, as proposed by the Goffstown Planning Board, by removing Section 15.8, Violations, in its entirety and refer to the NH State Statutes for violation procedures?

Recommended by the Planning Board 7-0-0.

EXPLANATION: This amendment removes references to the procedures for addressing violations from the Goffstown Zoning Ordinance. The Town will refer to the State Statutes from hereon.

ARTICLE 6

Shall the Town adopt Amendment No. 5, as proposed by the Goffstown Planning Board, by adding Section 6.6.4. Electronic Message Centers (EMC) in order to address the maximum brightness permitted for EMC's?

Recommended by the Planning Board 7-0-0.

EXPLANATION: This amendment adds restrictions for any new Electronic Message Centers (EMC) pertaining to the level of brightness emitting from these signs.

ARTICLE 7

Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.

Shall the Town vote to raise and appropriate the sum of Seven Million Two Hundred Thousand Dollars (\$7,200,000) (gross budget) for the renovation and expansion of the Goffstown Public Library (2 High Street) and to authorize the issuance of not more than Seven Million Two Hundred Thousand Dollars (\$7,200,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Select Board to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the Select Board to apply for, obtain, accept and expend any and all Federal, State, or other aid, if any, which may be available for said project, and to comply with all laws applicable to said project; to authorize the Select Board to take any and all action necessary in connection therewith or to pass any other vote relative thereto? **(3/5 ballot vote is required for passage.)**

Submitted by petition.

NOT Recommended by the Select Board 5-0-0.

NOT Recommended by the Budget Committee 7-5-2.

EXPLANATION:

- The Library Board of Trustees put forward the petition article to get the information in front of the voters who are the ultimate decision makers. The Supervisors of the Checklist certified 66 registered voters signed the petition (RSA 39:3).
- The current collection space is at 100% capacity, for every item that is purchased one has to be removed. Libraries still lend materials but as times have changed Libraries have evolved, they have become community spaces and are one of the few community spaces that payment is not required to get a service. Libraries are places for tweens/teens to go after school, places for seniors to meet with peers, they host programs and events for all age groups. Young families attend story time and other programming, popular programs often fill to capacity.
- This project is needed to correct structural deficiencies, there is not adequate seating for group events, the building cannot serve all of the community due to the narrow entryway. The Library Board of Trustees have been working to get the most accurate cost estimates. The proposed addition and renovation will return the interior of the library back to its original use, places to congregate in small groups. The Children's area will be expanded and have a dedicated bathroom and programming space. The first floor of the addition will have improved site lines, and meeting rooms that can be used even if the library is closed. The second-floor addition will see a larger area for adult materials, more seating, private study rooms, and a teen space.
- More information: www.goffstownlibrary.com/building-addition
- **The actual cost and annual payments of the proposed \$7.2M Bond will depend on the term of the bond, the negotiated interest rate of the bond, and whether level principal or level debt is chosen.**
- In 2022 the NH Municipal Bond Bank provided the Town and Library Trustees with estimated bond schedules for 15 and 20 year bonds, both with level principal and level debt.

Amount of Bond	Bond Type	Term	NHMBB Estimated Interest Rate*	Average Annual Payment	Total Cost	Notes
\$7.2M	Level Principal	15yrs	5.25%	\$681,000	\$10,215,000	Payments start ≈ \$849k/yr and taper as payments are made.
\$7.2M	Level Debt	15yrs	5.25%	\$704,835	\$10,572,525	Level debt helps stabilize budget year over year.
\$7.2M	Level Principal	20yrs	5.50%	\$567,000	\$11,340,000	Payments start ≈ \$738k/yr and taper as payments are made.
\$7.2M	Level Debt	20yrs	5.50%	\$600,715	\$12,014,300	Level debt helps stabilize budget year over year.

**Interest rates are estimated by NHMBB based on recent bond sales and market projections. Rates are subject to change.*

2023 TOWN BUDGET SUMMARY - APPROPRIATIONS				
	2022		2023	
	ADOPTED	ACTUALS* (unaudited)	DEFAULT	PROPOSED
TOWN HALL BUDGET				
41300 Administration	402,602	410,520	407,038	526,310
41400 Town Clerk	239,399	226,550	241,948	246,030
41401 Election	51,525	57,044	28,979	28,979
41500 Finance	385,134	368,460	408,577	420,496
41510 Tax Collection	93,305	90,195	95,095	97,293
41530 Information Technology	788,743	788,462	835,734	974,294
41520 Revaluation of Property	195,779	167,684	200,107	197,219
41910 Planning, Zoning & Econ	321,012	248,007	329,227	345,281
41990 Other General Govt	33,750	14,617	33,750	25,950
42400 Building/Health Inspect	126,463	112,947	125,507	128,799
44410 Human Services	30,393	9,516	30,445	20,391
TOWN HALL TOTAL	2,668,105	2,494,002	2,736,407	3,011,042
INSURANCE BUDGET				
INSURANCE TOTAL	2,856,111	2,514,249	2,856,111	3,007,285
POLICE BUDGET				
42101 Police Operations	4,093,231	3,892,232	4,162,314	4,321,037
42104 Police Communications	937,662	929,432	952,219	960,698
POLICE TOTAL	5,030,893	4,821,664	5,114,533	5,281,735
FIRE BUDGET				
42201 Fire Operations	3,070,197	3,103,689	3,284,347	3,387,767
42102 Emergency Management	7,990	3,315	7,990	10,783
FIRE TOTAL	3,078,187	3,107,004	3,292,337	3,398,550
PUBLIC WORKS BUDGET				
41950 Cemetery Operations	170,901	161,020	171,896	183,631
43111 Public Works-Highway	3,220,963	3,085,826	3,247,669	3,342,318
43190 Fleet	560,115	555,745	566,735	560,838
43230 Solid Waste Operations	1,251,442	1,442,038	1,271,329	1,411,098
PUBLIC WORKS TOTAL	5,203,421	5,244,629	5,257,629	5,497,885
PARKS AND REC BUDGET				
45201 Parks & Rec Operations	506,377	508,463	526,647	589,897
PARKS AND REC TOTAL	506,377	508,463	526,647	589,897
LIBRARY BUDGET				
45501 Library Operations	779,739	741,502	788,176	821,386
LIBRARY TOTAL	779,739	741,502	788,176	821,386
DEBT SERVICE BUDGET				
DEBT SERVICE TOTAL	213,292	0	208,020	208,020
CIP BUDGET				
Mach, Veh & Equip	1,617,321	1,517,599	892,321	1,205,000
Buildings	110,000	50,000	0	0
Imp Other Than Bldg	2,269,000	2,185,049	1,857,000	1,670,000
CIP TOTAL	3,996,321	3,752,648	2,749,321	2,875,000
GENERAL FUND TOTAL	24,332,446	23,184,161	23,529,181	24,690,800
EMS SRF				
42150 Fire / EMS	447,851	346,424	470,401	526,576
42150 Fire / EMS CIP	45,000	27,967	0	0
EMS SPECIAL REVENUE FUND TOTAL	492,851	374,391	470,401	526,576
SEWER ENTERPRISE FUND				
43260 Sewer Administration	224,306	183,660	190,143	207,288
43261 Sewer Operations	958,176	954,159	1,022,610	1,378,877
43262 Sewer Pump Stations	745,352	519,978	745,352	146,352
SEWER ENTERPRISE FUND TOTAL	1,927,834	1,657,797	1,958,105	1,732,517
TOTAL OPERATING BUDGET	26,753,131	25,216,349	25,957,687	26,949,893

ARTICLE 8 - OPERATING BUDGET

Shall the Town of Goffstown vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling Twenty-Six Million, Nine Hundred Forty-Nine Thousand, Eight Hundred Ninety-Three Dollars (\$26,949,893)?

Should this article be defeated, the default budget shall be Twenty-Five Million, Nine Hundred Fifty-Seven Thousand, Six Hundred Eighty-Seven Dollars (\$25,957,687), which is the same as last year, with certain adjustments required by previous action of the Town of Goffstown, or by law or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. NOTE: This article (operating budget) does not include appropriations in any other warrant article.

Recommended by the Select Board 5-0-0.

Recommended by the Budget Committee 14-0-0.

EXPLANATION: The General Fund Budget has a slight increase of \$358,354 over last year's adopted budget.

- The Select Board and Budget Committee recommended this budget with a focus on maintaining current services and retaining the Town's staff.
- There are contractual wage increases for four (4) union contracts approved at prior Town Meetings and wage increases for Non-Union Employees.
- Two (2) New Full-time Positions; HR Coordinator and one (1) Police Officer.
- Increase cost of Police Cruisers (replace 3 annually).
- New election trailer for election materials.
- Increased cost of commodities: Fuel, Oil, Electricity, Propane, Gas, Salt, etc.
- Increased costs: software licenses, computer & communication hardware, Internet/Fiber, recycling & tipping fees, etc.

*2022 ACTUALS (unaudited) include approved encumbrances.

ARTICLE 8 OPERATING BUDGET EXPLANATION (continued):

- The General Fund appropriation and anticipated revenues impact the amount of Municipal Taxes to be collected.

2023 TOWN BUDGET SUMMARY – ESTIMATED REVENUES						
	2021		2022		2023	
	Adopted	Actuals	Adopted	YTD (12/31/22) Unaudited	Default	Select Board
OPERATING BUDGET REVENUES						
Town Hall	4,877,432	5,562,708	5,248,562	5,817,993	5,387,558	5,387,558
Insurance (Prem Refunds)	0	0	0	22,529	0	0
Police	300,142	311,995	218,556	210,969	265,853	265,853
Fire	352,933	297,239	1,224,142	745,096	330,109	330,109
Public Works	625,200	691,076	782,600	649,782	787,500	787,500
Parks & Rec	0	0	10,000	0	10,000	10,000
Library	1,500	963	1,000	2,337	1,000	1,000
GENERAL FUND TOTAL	6,157,207	6,863,982	7,484,860	7,448,705	6,782,020	6,782,020
SEWER ENTERPRISE FUND	2,180,615	1,553,177	1,927,834	1,643,955	1,958,105	1,732,517
TOTAL OPERATING BUDGET	8,337,822	8,417,159	9,412,694	9,092,660	8,740,125	8,514,537
* EMS Revenue is deposited into the EMS Special Revenue Fund (RSA 31:95-c, adopted 03/13/2001)						
EMS REVENUE FUND*	834,764	558,008	492,851	659,918	470,401	526,576

- Revenues are estimated at this time based on best known information. In September each year the Town submits revised estimated revenues to the State in preparation for Tax Rate Setting.
- The Town receives shared revenues from the State of NH that comprise just over 25% of the estimated revenues in the General Fund (does not include grants or one-time revenues). Once passed by the legislature, the State's biennial budget (FY24-25) will determine the actual amount of shared revenues and any one-time revenues to the Town to offset collection of local property taxes.
- The estimated revenues do not include Use of Fund Balance to Reduce Taxes by the Goffstown Select Board. The Select Board makes this determination during Tax Rate Setting in the fall, in consideration of the Town's financial position and in accordance with the Select Board's Fund Balance Policy (available online at <https://goffstown.com/residents-menu/town-documents/201-policies>).

ARTICLE 9

Shall the Town vote to raise and appropriate Five Hundred Twenty-Six Thousand, Five Hundred Seventy-Six Dollars (\$526,576) for the purpose of funding EMS operations, said funds to come from the Emergency Medical Services Special Revenue Fund as previously established in 2001? This appropriation is offset by the revenue from the ambulance insurance payments and **there will be no funds raised from general taxation.** (Passage of this article will reduce the operating budget in Article 8 by \$526,576)

Recommended by the Select Board 5-0-0.

Recommended by the Budget Committee 14-0-0.

EXPLANATION: This article asks voters to fund 2023 EMS operations from the EMS Special Revenue Fund, with no funds to be raised by taxation.

- The EMS Special Revenue Fund was established in 2001, and 100% of revenue collected from EMS operations is deposited into the fund.
- EMS Ambulance expenses are included in the Operating Budget and the Default Budget, to ensure continuation of EMS services.
- The proposed 2023 EMS budget is \$526,576 which is an increase from last year.
- If Article 9 passes, Article 8 (the operating budget) will be reduced by the amount of the EMS operations.
- If Article 9 fails, EMS operations will be funded through taxation.

ARTICLE 10

Shall the Town vote to raise and appropriate Two Hundred Fifty Thousand Dollars (\$250,000) to be added to the Fire Department Apparatus Capital Reserve Fund previously established in 2008? This sum to come from unassigned fund balance and no amount to be raised by taxation.

Recommended by the Select Board 5-0-0.

Recommended by the Budget Committee 14-0-0.

EXPLANATION: Article 10 asks the voters to make a \$250,000 deposit into the Fire Apparatus Capital Reserve Fund from Unassigned Fund Balance.

- The Fire Department Apparatus Capital Reserve Fund was established in 2008 to help defray the single year impact of the replacement cost of modern fire apparatus, which can run between \$750,000 and \$1.5 Million. This Capital Reserve Fund helps to spread that cost over multiple years to avoid spikes in the tax rate.
- The current balance (12/31/22) of the Fire Apparatus Capital Reserve Fund is \$447,630.62.
- Over the years this fund has been used to purchase many different Fire Apparatus.
- This article is to be funded from the unassigned fund balance, with no additional monies to be raised by taxation.

UNASSIGNED FUND BALANCE

Q. What is “Unassigned Fund Balance”?

A. This is a difficult term to explain as this term does not exist in the private sector or personal finances.

Fund balance, in general, is a balance sheet account that represents the difference between a municipality’s assets and liabilities, as of a certain point in time. This is not cash in the bank.

Unassigned fund balance is impacted when a municipality expends less than what was appropriated, or receives more revenue than was budgeted. For example, sometimes favorable weather conditions allow under expenditures on sand, salt, and overtime. Also, a competitive bid process may lead to more favorable quotes than budgeted. This results in under expenditures of the applicable account lines and impacts the unassigned fund balance. Additionally, revenue projections are conservative, but the Town may receive unplanned revenue or more revenue than projected,

which also impacts unassigned fund balance.

Q. Why are towns authorized to have unassigned fund balance?

A. Towns are authorized to have unassigned fund balance because towns are responsible for collecting property taxes not only for town operations, but also for school and county operations. Towns have the responsibility to pay out the approved School and County Tax Commitments, regardless of the level of tax collections.

The unassigned fund balance also assists the Town in managing cash flow, financing expenditures from the beginning of the year until property taxes are collected in June/July and again in November/December.

Responsible long term financial planning requires an adequate level of unassigned fund balance for unforeseen expenses, to allow the Select Board flexibility to stabilize the tax rate, and to attain a favorable bond rating.

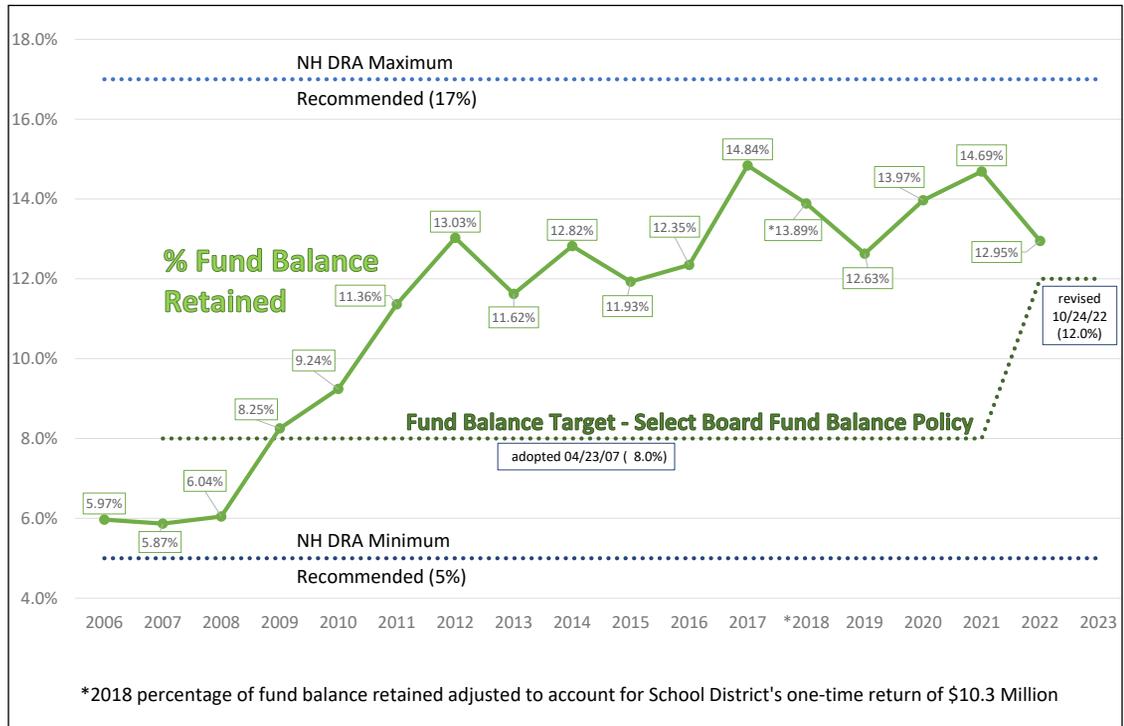
Q. What is an “adequate level” for unassigned fund balance and what is Goffstown’s unassigned fund balance?

A. The NH Department of Revenue Administration(NHDRA)recommends a range of 5.0% - 17.0% of the total general fund operating expenditures. In NH, the “general fund operating expenditures” is calculated by adding the Town’s general fund operating appropriations, the state education tax amount, the local school net tax commitment, and the county appropriation.

In 2022 the “general fund operating expenditures” for the Town, School, and County was \$55,803,030. The Government Finance Officers Association (GFOA) recommends no less than two months of the total “general fund operating expenditures”. Based on the 2022 Tax

Rate calculations provided by the NHDRA, two months of “general fund operating expenditures” equals approximately \$9.3 Million.

During the 2022 Tax Rate Setting, the Town retained Unassigned Fund Balance of \$7,224,270 (12.95% of “general fund operating expenses”).



*2018 percentage of fund balance retained adjusted to account for School District's one-time return of \$10.3 Million

Q. What are the processes to use unassigned fund balance?

A. There are three ways to access unassigned fund balance:

- At tax rate setting each fall the Select Board can use fund balance to stabilize the town side of the tax rate. The Select Board used \$1,000,000 to reduce taxes in 2021 and \$750,000 to reduce taxes in 2022.
- If an emergency occurs during the year which requires overspending the adopted budget, then there is a legal process involving the Budget Committee and the Department of Revenue Administration to allow the Select Board to use unassigned fund balance for an emergency.

- A town can choose to fund purchases with the UFB upon voter approval at the Annual Town Meeting. Our auditors recommend that those purchases be one-time purchases and not ongoing operating costs.

Q. How does Goffstown plan to use unassigned fund balance in 2023?

A. In 2023 the Select Board is asking the voters to approve \$250,000 from unassigned fund balance to deposit into the Fire Apparatus Capital Reserve Fund (Article 10).

ARTICLE 11

Shall the Town vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) for the purpose of helping to support the programs of Goffstown nonprofit Crispin’s House Coalition for Youth Inc., a youth drug, alcohol and suicide prevention agency? (This appropriation is in addition to Article 8)

Recommended by the Select Board 5-0-0.

Recommended by the Budget Committee 13-1-0.

EXPLANATION: This article would continue taxpayer support of [Crispin’s House Coalition for Youth](#).

- Crispin’s House has provided services to youth and families of Goffstown for over 30 years, providing a wide range of program opportunities to help kids make positive choices.
- The annual budget of Crispin’s House is approximately \$129,000. The warrant article funds \$20,000 – or 16% – of the total budget. The organization works hard to raise the remaining funds through fund raising activities, community involvement and grants. This article demonstrates strong and continued community support, which helps these efforts.
- Programs include an accredited Juvenile Court Diversion Program, VolunTEENS, Youth Forums, Challenge Day, Mental Health education, Suicide Prevention and Substance Misuse Prevention.

The Town and School District websites have proposed budgets and defaults budgets, budget detail, and presentations for voters to review.

The Town’s website has info about Voting Districts, Absentee Ballot Requests, Proof of Voter Identity, Sample Ballots, and other voting resources.

www.goffstown.com/vote/

www.goffstown.k12.nh.us/

ARTICLE 12

Shall the Town vote to modify the provisions of RSA 72:39-a for Elderly Exemption from property tax in the Town of Goffstown, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 74 years, \$76,500; for a person 75 years of age up to 79 years, \$103,500; for a person 80 years of age or older \$137,500? To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person’s spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$42,500 or, if married, a combined net income of less than \$60,000; and own net assets not in excess of \$180,000, excluding the value of the person’s residence. If approved, this article shall take effect for the 2023 property tax year. (Majority vote required)

Recommended by the Select Board 5-0-0.

EXPLANATION: Article 12 asks voters to increase the income & asset limit of the elderly exemption and the exemption amount. The Town will be undergoing a valuation update for the 2023 tax year. As property values have been increasing, it is important to increase the elderly exemption amounts at a similar rate to maintain taxation equity.

To qualify for the Elderly Exemption:

- the person must have been a NH resident for at least 3 consecutive years;
- own the real estate individually or jointly, or if the real estate is owned by such person’s spouse, they must have been married to each other for at least 5 consecutive years;
- the taxpayer must not exceed income or asset thresholds:

	Current (2018)	Proposed (2023)
Income limits for single person	\$37,500	\$42,500
Income limits for married couple	\$55,000	\$60,000
Maximum Asset level	\$150,000	\$180,000
*Does not include primary residence		

- For those who qualify, the tax exemptions are:

	Current (2018)	Proposed (2023)
for a person 65 yrs of age up to 74 yrs	\$50,000	\$76,500
for a person 75 yrs of age up to 79 yrs	\$67,500	\$103,500
for a person 80 yrs of age or older	\$90,000	\$137,500

- As assessments are increasing, an increase in the exemption amounts **will not** increase the Town’s tax rate.

ARTICLE 13

Shall the Town vote to modify the provisions of RSA 72:37, Exemption for the Blind, to allow an inhabitant who is legally blind as determined by the blind services program, to be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$25,000? If approved, this article shall take effect for the 2023 property tax year. (Majority vote required)

Recommended by the Select Board 5-0-0.

EXPLANATION: Article 13 asks voters to increase the exemption for the blind.

- Every inhabitant who is legally blind as determined by the blind services program, bureau of vocational rehabilitation, or department of education qualifies for this exemption.
- The standard exemption for the blind is \$15,000. This has never been adjusted since it was adopted in 1986.

	Current (1986)	Proposed (2023)
Exemption for the Blind	\$15,000 *State minimum	\$25,000

- In 2022 the Town had 6 blind exemptions.
- As assessments are increasing, an increase in the exemption amounts **will not** increase the Town's tax rate.

ARTICLE 14

Shall the Town vote in accordance with RSA 72:27-a to readopt the provisions of RSA 72:28, II, and RSA 72:28-b, both previously adopted, for an Optional Veterans' Tax Credit and an All Veterans' Tax Credit of \$500.00 per year? If readopted and approved, this article shall take effect for the 2023 property tax year. (Majority vote required)

Recommended by the Select Board 5-0-0.

EXPLANATION: Article 14 asks the votes to readopt the Optional Veterans' Tax Credit and the All Veterans' Tax Credit at the current amount of \$500/yr.

- The Optional Veterans' Tax Credit (RSA 72:28) was adopted by Goffstown in 2004.
- The All Veterans' Tax Credit (RSA 72:28-b) was adopted by Goffstown in 2018.
- This tax credit is subtracted each year from the property tax on the veteran's residential property.
- In 2022 the State amended eligibility criteria for veterans' property tax credits. The "Standard and Optional Veterans' Tax Credit" and the "All Veterans' Tax Credit" were amended to expand the eligibility requirements to include individuals who have not yet been discharged from service in the armed forces.
- The Town must re-adopt the existing Optional Veterans' Tax Credit of \$500 and the All Veterans' Tax Credit of \$500 in include the expanded eligibility.
- If Article 14 fails, the Standard Veterans' Tax Credit of \$50 and the All Veterans' Tax Credit of \$50 will be in place for the April 1, 2023 tax year, which would include the expanded eligibility requirements.

ARTICLE 15

Shall the Town vote, in accordance with RSA 674:5, to authorize the Planning Board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years?

Recommended by the Select Board 5-0-0.

EXPLANATION: Article 15 asks voters to authorize the Town's Capital Improvements Program.

- Goffstown has utilized a Capital Improvement Program since 1983.
- The NH Legislature re-codified the state's land use laws in 1983 and authorized CIP Programs.
- Research by Town staff discovered the enabling statute authorizing municipal capital improvement programs (NH RSA 674:5) was never adopted by the local legislative body (voters at Town Meeting).
- This housekeeping article seeks local legislative authorization of the Goffstown Capital Improvements Program; thereby continuing capital improvement planning for the Town, School District, boards, commissions, committees, departments, districts, precincts, trustees and personnel.

ARTICLE 16

Shall the Town vote to authorize the following resolution to be forwarded to our State and Federal elected representatives:

Resolved: We the town of Goffstown hereby call upon our State and Federal elected representatives to enact carbon pricing legislation to protect New Hampshire from the costs and environmental risks of continued climate inaction. To protect households, we support a Carbon Fee and Dividend approach that charges fossil fuel producers for their carbon pollution and rebates the money collected to all residents on an equal basis. Enacting a Carbon Cash-Back program decreases long-term fossil fuel dependence, aids in the economic transition for energy consumers, and keeps local energy dollars in New Hampshire's economy. Carbon Cash-Back has been championed by US economists (Jan. 17, 2019 WSJ) as the most effective and fair way to deliver rapid reductions in harmful carbon emissions at the scale required for our safety.

We expect our representatives to lead in this critical moment for the health and well-being of our citizens and for the protection of New Hampshire's natural resources upon which we all rely.

The record of the vote approving this article shall be transmitted by written notice to Goffstown's State Legislators, to the Governor of New Hampshire, to Goffstown's Congressional Delegation, and to the President of the United States, informing them of the instructions from their constituents, by Goffstown's Select Board, within 30 days of this vote.

Submitted by petition.

NOT Recommended by the Select Board 5-0-0.

EXPLANATION: This article was submitted by petition. The Supervisors of the Checklist certified 27 registered voters signed the petition (RSA 39:3).

- The Select Board received no information about this Article from the petitioners and no one spoke to this Article at the Town's deliberative session.
- The Select Board voted to NOT Recommend this Article.

2023 Property Valuation Update Notice

The Town of Goffstown will be performing a scheduled update of all assessed land and building values for the 2023 tax year. In accordance with State of NH law, assessments must be revalued to reflect current market conditions at least every five years. Additionally, RSA 75:8 states: *“Annually, and in accordance with state assessing guidelines, the assessors and selectmen shall adjust assessments to reflect changes so that all assessments are reasonably proportional within that municipality.”*

- The Town previously updated property values in 2018. With the exception of adjustments for physical changes, all current assessments have not changed since the second 2018 tax bill. Since 2018, property values have been increasing at an unprecedented rate.
- Based on preliminary analysis of the market, it is expected that the assessed value of most residential properties could increase by 50% to 60% (see table on page 2). Assessments of manufactured homes could increase at even greater rates. Taxes will **not** be increasing by 50% to 60%. As the total value of the Town increases, the corresponding tax rate would decrease to generate the same amount of revenue. However, the final 2023 tax rate will not be established by the Selectmen until October 2023.
- The first 2023 tax bill will not be impacted by the 2023 valuation update. The first 2023 tax bill will use 50% of the 2022 tax rate and the assessed value will be the 2018 assessment plus any adjustments for physical changes since 4/1/2018. The new updated values will first appear on the second and final 2023 tax bill.
- Periodic updates of the on-going process will be on the Town’s website.
- If you have questions at any time, please visit our website at www.Goffstown.com (see “Assessing”, found in the “Departments” menu), e-mail Scott.Bartlett@GoffstownNH.gov, or call 603-497-8990 x 113.

Median Selling Price & Median Assessments of Single Family Residences Located in the Town of Goffstown				
Sale Date Year	Median Sale Price	Change	Median Assessed Value	Median Assessed Value
2018	\$275,000		\$264,450	
2019	\$300,000	9%	\$271,100	3%
2020	\$325,000	8%	\$259,950	- 4%
2021	\$381,000	17%	\$252,300	- 3%
2022	\$423,000	11%	\$265,850	5%

The above table shows the median selling price of single-family homes and the median assessment of the same homes that sold by year. From 2018 to 2022, the median selling price of a home in Goffstown has increased by almost 54%. During the same time frame the assessments, which were last updated as of April 1, 2018, have remained stable. The purpose of the 2023, required, five-year update is to bring assessments in line with the most recent sales.

2023 SCHOOL DISTRICT ARTICLES

ARTICLE 1 ELECTION OF OFFICERS

SCHOOL BOARD

For 3 Years

Vote for not more than Three

Nicole Bump	<input type="checkbox"/>
Nastassja Hunter	<input type="checkbox"/>
Donna Pinard	<input type="checkbox"/>
Caroline Racine	<input type="checkbox"/>
Heather Trzepacz	<input type="checkbox"/>
Write-In _____	<input type="checkbox"/>
Write-In _____	<input type="checkbox"/>
Write-In _____	<input type="checkbox"/>

SCHOOL BALLOT:

Article 2 – The Operating Budget for 2023-2024 is \$52,512,180. The Operating Budget includes the General Fund Budget (the portion raised by taxation), the Food Service and the Special Revenue (Grants) budgets, both of which are self-funded. The Default Budget is calculated to be \$52,218,019, which is \$294,161 less than the proposed Operating Budget.

Article 3 – Collective Bargaining Agreement for the Goffstown Educational Support Staff (GESS) contract. The GESS contract includes administrative assistants, custodial, paraprofessionals, food service and other staff that support our school district operations. This is a four-year contract with a first-year cost of \$344,220.

Article 4 – Would deposit \$250,000 into the existing Capital Reserve Fund (CRF) for the replacement of existing school district capital assets. Funding to come from the unassigned fund balance at the end of this current fiscal year. There is no increase to the tax rate should Article 4 pass.

Article 5 – Seeks to discontinue the Bartlett Capital Reserve Fund.

Under the current Town of Goffstown valuation of properties, for every \$100,000 raised to support the local education tax, residents are impacted by approximately \$.06 cents per thousand of assessed value. ***In 2023, the Town of Goffstown will undergo a revaluation of properties and the school tax rate is subject to change.***

In addition, estimating the school tax rate is highly dependent on state aid and changes made by the state of New Hampshire. Both the local and statewide property tax (SWEPT) may change based on legislative action in this session.

ARTICLE 2 - SCHOOL BUDGET

Shall the Goffstown School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Fifty-Two Million, Five Hundred Twelve Thousand, One Hundred Eighty Dollars (\$52,512,180)? Should this article be defeated, the default budget shall be Fifty-Two Million, Two Hundred Eighteen Thousand, Nineteen Dollars (\$52,218,019), which is the same as last year, with certain adjustments required by previous action of the Goffstown School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required).

*The School Board Voted 8-0 to Recommend
The Budget Committee Voted 14-0 to Recommend*

EXPLANATION: The Operating Budget is comprised of three major funds: 1) General Fund, 2) Food Service Fund, and 3) Special Revenue (Grants) Fund. **The Food Service and Special Revenue Funds are not raised through taxation.**

Fund	FY 22/23	FY 23/24 Default	FY 23/24 Proposed	Difference FY 23/24 Proposed vs FY 23/24 Default
General Fund (incl. \$200,000 CRF deposit in FY 21/22)	\$46,878,659	\$48,424,496	\$48,718,657	\$294,161
Food Service (not raised thru taxes)	\$1,245,023	\$1,293,523	\$1,293,523	\$0
Special Revenue (not raised thru taxes)	\$2,037,312	\$2,500,000	\$2,500,000	\$0
Total	\$50,160,994	\$52,218,019	\$52,512,180	\$294,161

The FY 23/24 Operating Budget is an increase of \$1,839,998 from the prior year based largely on three factors: 1) the voter approved teacher contract from 2022, 2) an 11.5% increase in the cost of health insurance, 3) increases in special education costs.

The difference between the proposed budget and the default budget is \$294,161. Some areas that comprise this difference include: 1) increased costs of energy (propane, oil and electricity), 2) increase cost of teacher substitutes, 3) increased cost of IT software and licenses 4) increased cost of summer school/extended school year program for special education, and 5) nonunion salary and benefits increases. It is important to recognize that the Goffstown School District is able to offset over half of its operating budget through revenues from local, state and federal sources. Local revenues are derived mostly from tuition received from New Boston for their students at MVMS and GHS, as well as, food service revenues. State revenue sources are driven largely by the State Adequacy Grant and the State Education Tax. Finally, federal revenues are grants that Goffstown receives for special education, child nutrition, Title I- IV, and modest Medicaid reimbursements. In FY24, the District budgeted an additional \$500,000 in Federal revenue based on known allocations from the Elementary and Secondary School Emergency Relief (ESSER) funds (see table above).

The total projected enrollment in the district for FY23/24 is expected to be 2,906 students (which is an increase of 142 students from the current year (2764). Enrollment trends continue to be the most challenging at the Glen Lake School (PreK-Kindergarten), and Bartlett and Maple Avenue Elementary schools The Operating Budget continues to focus on the programs that allow the District to meet the needs of each child in a cost effective and appropriate manner in addition to maintaining current programming, teaching and learning, safety, special education and facilities projects. The Budget supports the operations at each of the District's five schools.

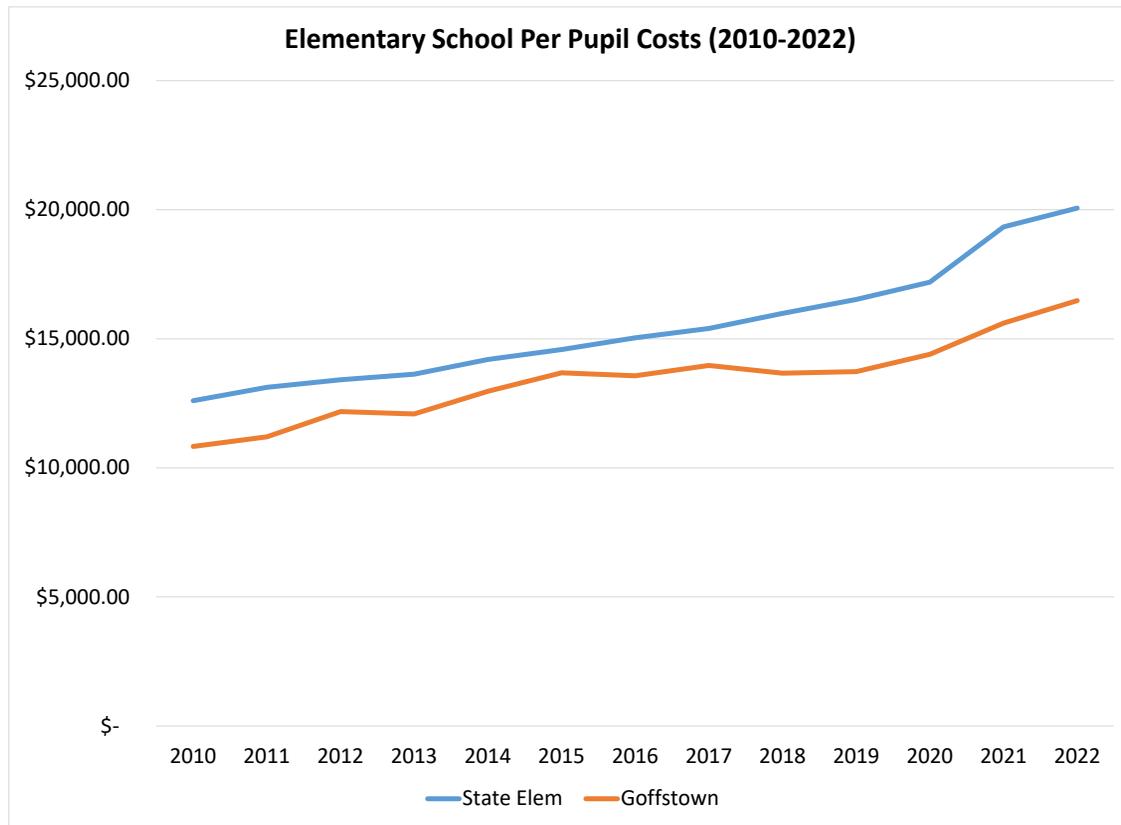
The Goffstown School District continues to provide a high quality education to our students at a cost that is thousands of dollars less than the State of New Hampshire's per student average. (Please see below cost per pupil data from the NH Department of Education) <https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/financial-reports>.

A majority vote is required.

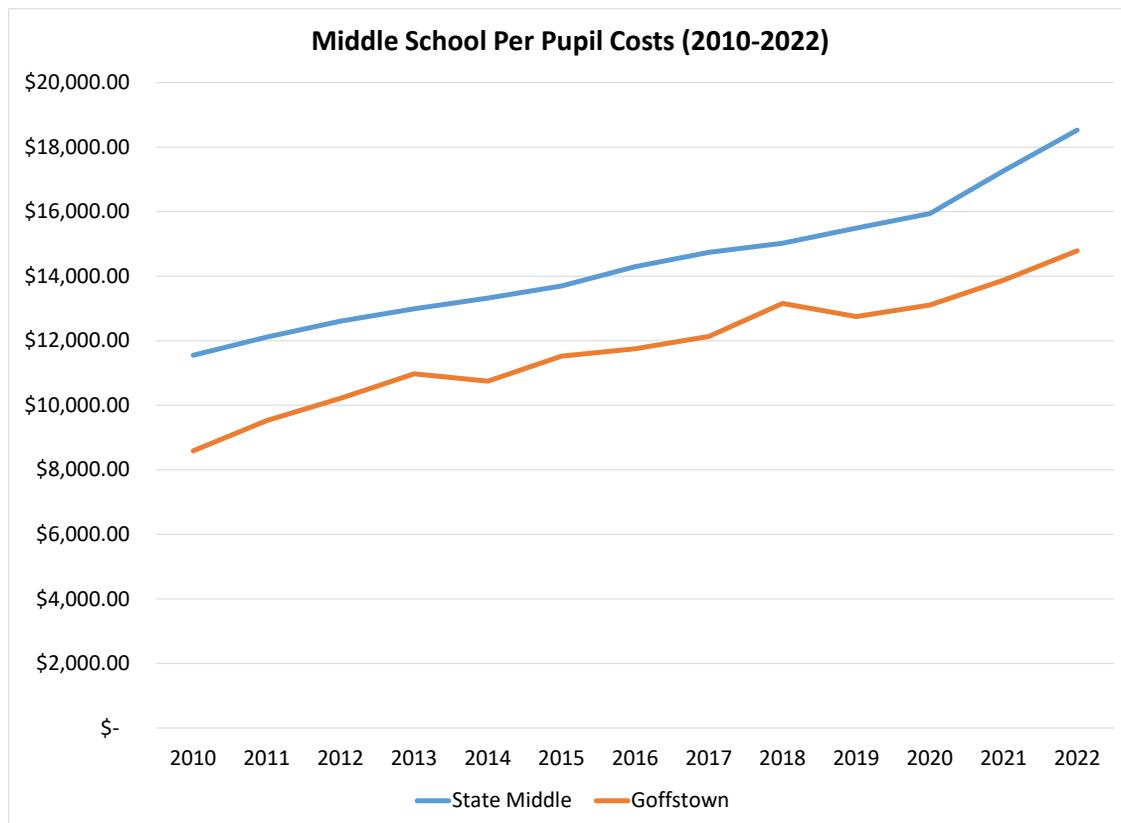
The School Board recommends this article 8-0

The Budget Committee recommends this article 14-0

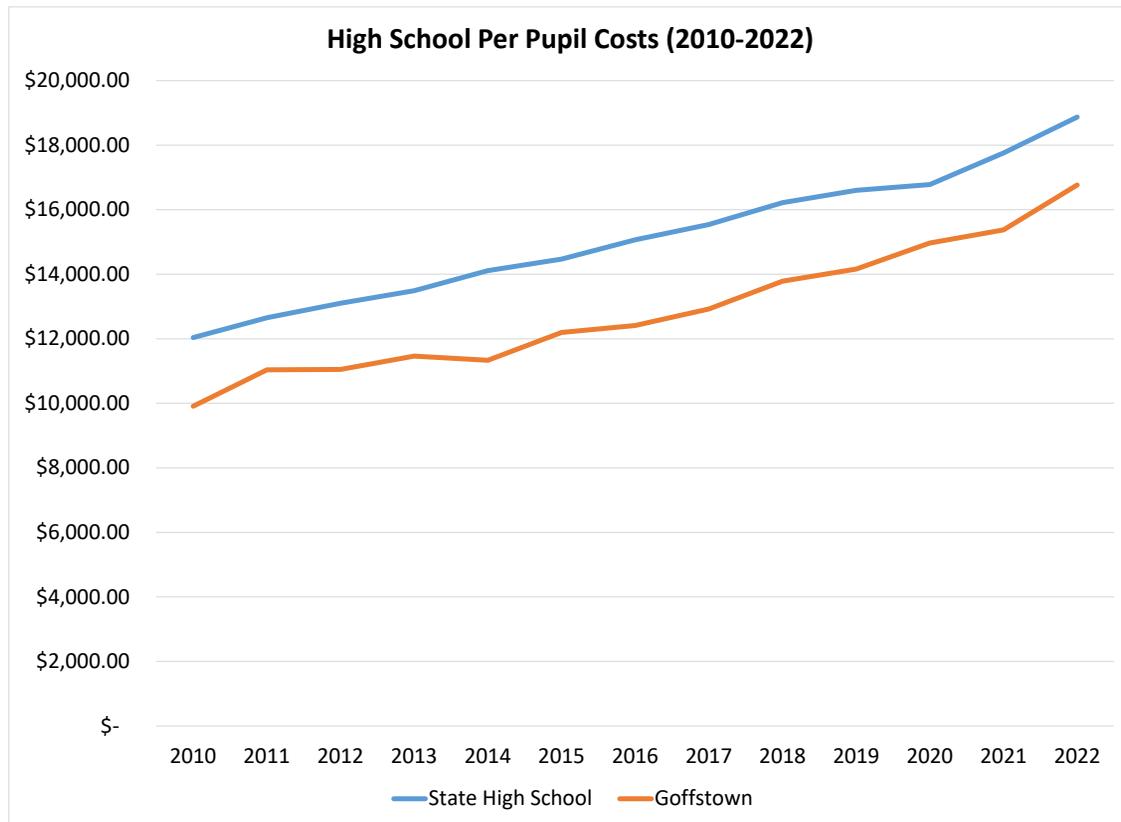
	2018	2019	2020	2021	2022
State Elem	\$15,981	\$16,520	\$17,188	\$19,332	\$20,060
Goffstown	\$13,667	\$13,724	\$14,399	\$15,608	\$16,477
Dollar Delta Goffstown vs State	\$2,314	\$2,796	\$2,789	\$3,724	\$3,583
% Delta Goffstown vs State	14%	17%	16%	19%	18%



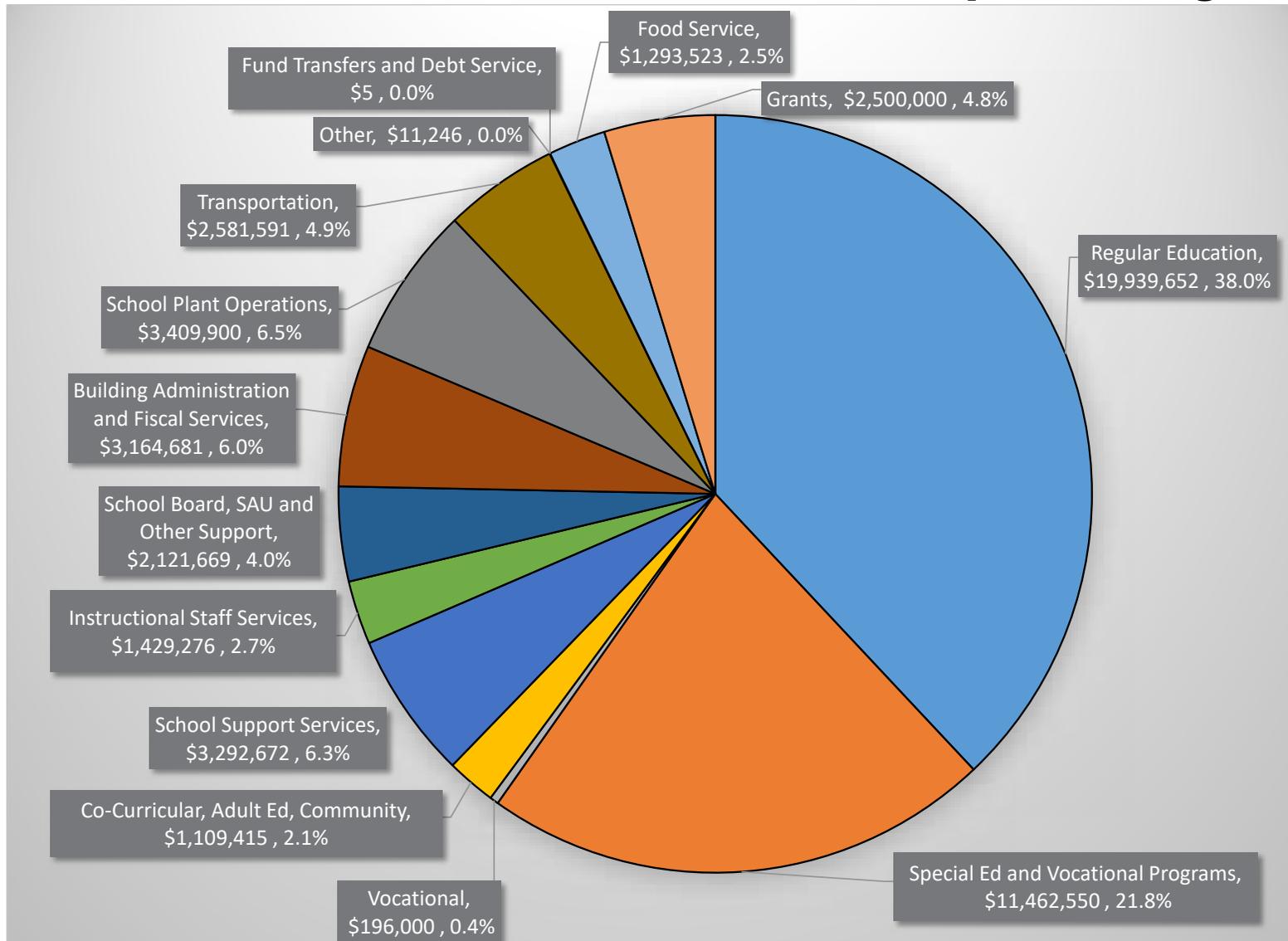
	2018	2019	2020	2021	2022
State Middle	\$15,021	\$15,490	\$15,938	\$17,263	\$18,529
Goffstown	\$13,157	\$12,748	\$13,104	\$13,879	\$14,787
Dollar Delta Goffstown vs State	\$1,865	\$2,742	\$2,834	\$3,384	\$3,742
% Delta Goffstown vs State	12%	18%	18%	20%	20%



	2018	2019	2020	2021	2022
State High School	\$16,215	\$16,600	\$16,776	\$17,758	\$18,870
Goffstown	\$13,784	\$14,158	\$14,970	\$15,371	\$16,765
Dollar Delta Goffstown vs State	\$2,431	\$2,441	\$1,807	\$2,387	\$2,105
% Delta Goffstown vs State	15%	15%	11%	13%	11%



2023-2024 Goffstown School District - Proposed Budget



ARTICLE 03

GOFFSTOWN SUPPORT STAFF COLLECTIVE BARGAINING AGREEMENT (CBA)

Shall the Goffstown School District vote to approve the cost items included in the Goffstown Educational Support Staff Unit four-year Collective Bargaining Agreement reached between the Goffstown School Board and the Goffstown Educational Support Staff Unit, which calls for the following increases in salaries and benefits at the current staffing levels over those paid in the prior fiscal year?

Year	Estimated Increase
2023-2024	\$344,220
2024-2025	\$345,012
2025-2026	\$338,349
2026-2027	\$344,181

and further to raise and appropriate the sum of Three Hundred Forty Four Thousand, Two Hundred Twenty Dollars (\$344,220) for the 2023-2024 fiscal year; this amount to be offset by Eleven Thousand, Six Hundred Thirty Four Dollars (\$11,634) from the Special Revenue/Grants Fund and Twenty Seven Thousand, Eight Hundred Seventy Seven (\$27,877) from the Food Service Fund with the remaining amount of Three Hundred Four Thousand, Seven Hundred Nine Dollars (\$304,709) to be raised by taxation for the purpose of funding the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This appropriation is in addition to Warrant Article #2 the Operating Budget. (Majority vote required.)

The School Board Voted 8-0 to Recommend

The Budget Committee Voted 14-0 to Recommend

EXPLANATION: This article asks voters to approve the cost items associated with the Collective Bargaining Agreement (CBA) reached between the Goffstown Educational Support Staff Association (GESS) and the Goffstown School Board.

The GESS is comprised of over 163 full time equivalent employees such as custodians, maintenance, paraprofessionals, food service and administrative assistants.

Over the last few years, it has become increasingly difficult to attract and retain employees in this bargaining unit. A major goal for this contract negotiation was to create a wage scale that would allow us to compete with both the private and public sector with respect to starting wages.

The average annual wage of this group of employees is \$24,659.

Major highlights of the agreement are as follows:

- The agreement provides for salary increases during the four-year agreement. The salary grid will be adjusted as follows:
 - FY 24 3.25% increase to the top step of the salary grid
 - FY 25 3.75% increase to the salary grid
 - FY 26 4.00% increase to the salary grid
 - FY 27 4.00% increase to the salary grid
- Longevity will be increased by \$0.75 in the second year of this agreement.
- Insurance language was added to address a plan being eliminated 7/1/25.
- The first-year cost of this agreement is \$344,220.

(More information regarding this agreement can be found on the Goffstown School District website - Budget file at www.goffstown.k12.nh.us/index.php/sau-information/budget)

A majority vote is required.

The School Board recommends this article 8-0

The Budget Committee recommends this article 14-0

ARTICLE 04 - FACILITIES CAPITAL RESERVE FUND DEPOSIT

Shall the Goffstown School District vote to raise and appropriate up to Two Hundred Fifty Thousand Dollars (\$250,000) for deposit into the existing Facilities Capital Reserve Fund (established in 2019)? This sum to come from the June 30, 2023 unassigned fund balance (surplus) available for transfer on July 1, 2023. No new amount to be raised from taxation. (Majority vote required.)

The School Board Voted 7-1 to Recommend

The Budget Committee Voted 9-5 to Recommend

EXPLANATION: This article asks voters to deposit \$250,000 into the School District's existing Capital Reserve Fund (CRF). This CRF was created by the voters five years ago and serves to provide funds to replace existing capital assets within the School District. The requested \$250,000 comes from unassigned funds (not from taxation) available at the end of this fiscal year on June 30, 2023.

A Capital Reserve Fund (CRF) is a planning and financing tool used by the Town of Goffstown, as well as numerous towns and school districts in New Hampshire. The School Board will continue to use the Town's Capital Improvement Plan (CIP) process for school-related capital projects and work towards spreading capital projects over a period of time in order to stabilize the tax rate. (A copy of the School CIP matrix is located on the Goffstown School District and Town websites.)

The purpose of the CRF is to cover the replacement of existing capital assets such as: roofs, mechanical systems, windows, flooring, parking lots/roadways and other items that already exist within our school infrastructure. This fund does not support any new facilities or additions, and is not intended to be used for maintenance related items.

To date, the School District has deposited \$800,000 into the CRF, and has a current balance of approximately \$66,000. Projects already completed and funded by the CRF include: 1) MVMS- fire cistern repairs, gym locker and partition wall replacements, 2) GHS- gym bleachers, rear stair replacements, fire panel, scoreboard replacements, and theater seating replacement and renovations, 3) a 25% match to a District-wide gym lighting energy incentive project through Eversource, and 4) Glen Lake -replacement boiler.

The School District is considering a few projects in FY 23-24 that involve the possibility of CRF funding. Those projects include: 1) Bathroom renovation to Maple Ave and Bartlett Elementary Schools, 2) replacement roof sections at Bartlett and Maple Ave, 3) GHS exterior front stairs, and 4) heating controls projects.

A majority vote is required.

The School Board recommends this article 7-1

The Budget Committee recommends this article 9-5

ARTICLE 05 - DISCONTINUE BARTLETT CRF

Shall the Goffstown School District vote to discontinue the Bartlett Elementary School Capital Reserve Fund? Said funds and accumulated interest to date of withdrawal, are to be transferred to the Goffstown School District's general fund. (Majority vote required)

The School Board Voted 8-0 to Recommend

EXPLANATION: This warrant article seeks voter approval to discontinue the Bartlett Elementary School Capital Reserve Fund (CRF). The Bartlett CRF was created in 2005 for the purpose of funding an addition and renovations to the school. Those projects were completed by 2010, and the balance of the CRF remained in an account with the Goffstown Trustees of the Trust Fund for more than 12 years. In 2022, the Bartlett CRF had a balance of over \$7500. That amount was largely liquidated after a 2022 windows replacement project that had cost overruns due to the need to mitigate asbestos materials.

The Goffstown School District currently has a "district wide" capital reserve fund to address the replacement of existing capital assets at all schools. With a district wide CRF, there is no longer a need to maintain the Bartlett CRF.

Should voters approve the closure of the Bartlett CRF, the current balance of the fund (under \$50) will be transferred to the General Fund.

A majority vote is required.

The School Board recommends this article 8-0



Town of Goffstown
 TOWN OFFICES
 16 Main Street
 Goffstown, NH 03045



STATE OF NEW HAMPSHIRE - VOTER ID LAW (RSA 659:13)
EXPLANATORY DOCUMENT (RSA 652:26)
PROOF OF VOTER IDENTITY INSTRUCTIONS (RSA 658:29-a)

What type of ID will I need to vote?

- Driver's license issued by any state or federal government;
- Non-driver ID card issued by NH DMV or motor vehicle agency of another state;
- Photo ID card for "voting identification only" issued by NH DMV (RSA 260:21);
- United States armed services identification card;
- United States passport or passcard;
- NH student ID card (see more information below);
- A photo ID not mentioned above, but determined to be legitimate by the moderator, supervisors of the checklist, or clerk of a town, ward or city. If any person authorized to challenge a voter does so under this provision, the voter shall be required to fill out a challenged voter affidavit before obtaining a ballot.
- Verification of the voter's identity by a moderator or supervisor of the checklist or clerk of a town, ward or city (not a ballot clerk). If any person authorized to challenge a voter does so under this provision, the voter shall be required to fill out a challenged voter affidavit before obtaining a ballot.

An acceptable photo ID must have an expiration date or date of issuance. The ID will remain valid 5 years beyond the expiration date unless the voter is 65 or older in which case an acceptable photo ID may be used without regard to expiration date. The name on the ID shall substantially conform to the name on the checklist.

More on student ID cards:

Acceptable student photo ID cards must be issued by:

- A college, university, or career school approved or licensed to operate in New Hampshire
- A public high school in New Hampshire
- A non-public high school in New Hampshire accredited by a private school accrediting agency that is recognized by the NH Department of Education
- Dartmouth College
- A college or university operated by the university system of New Hampshire or the community college system of New Hampshire

All student ID cards must have an issuance or expiration date that has not been exceeded by more than 5 years. Each August the Commissioner of the Department of Education will provide to the Secretary of State a list of all approved, licensed, and accredited schools from which a student ID is acceptable.

What if I do not have an approved photo ID?

Any voter who does not present an approved photo ID, or have their identity verified by an election official (as indicated above) will be permitted to vote after executing a challenged voter affidavit.

In addition, the voter shall have their photograph taken by the moderator or assistant moderator, which shall be attached to the challenged voter affidavit. If the voter objects to the photograph requirement because of religious beliefs, the voter may execute an affidavit of religious exemption that will be attached to the challenged voter affidavit instead of the photograph.

A voter who does not have an approved photo ID may obtain a free photo ID for voting purposes only by presenting a voucher from their town/city clerk or the Secretary of State to any NH DMV office that issues identification.

Is there any post-election action required by me after I vote without an approved photo ID?

If you filled out a challenged voter affidavit in order to vote on Election Day, you will receive a verification letter from the Secretary of State requesting confirmation that you voted in the election. If you do not respond in writing to the Secretary of State within 30 days of the date it was mailed, the Attorney General will conduct an investigation to determine whether fraudulent voting occurred.

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