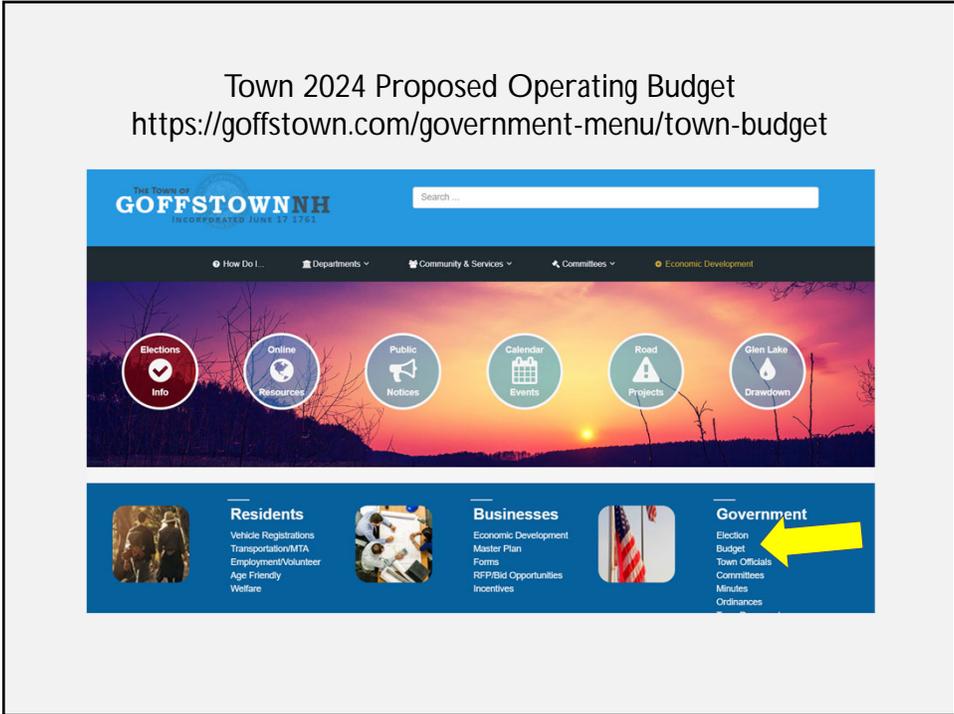




1



2

**ARTICLE 12
OPERATING BUDGET**

Budget Committee's
2024 Town Operating Budget:

\$29,300,126

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TOWN OPERATING BUDGET	2022	2023	2024	
	Adopted	Adopted	Default	Budget Committee
GENERAL FUND	24,332,446	24,690,800	25,240,834	26,673,673
EMS REVENUE FUND	492,851	526,576	514,406	550,726
SEWER ENTERPRISE FUND	1,927,834	1,732,517	1,783,297	2,075,727
TOTAL OPERATING BUDGET:	26,753,131	26,949,893	27,538,537	29,300,126

TOWN EST. REVENUES	2022	2023	2024	
GENERAL FUND	(7,484,860)	(6,782,020)	(7,019,275)	(7,019,275)
SEWER ENTERPRISE FUND	(1,927,834)	(1,732,517)	(1,783,297)	(2,075,727)
OPERATING BUDGET REVENUE:	(9,412,694)	(8,514,537)	(8,802,572)	(9,095,002)
EMS SPECIAL REVENUE FUND	(492,851)	(526,576)	(514,406)	(550,726)

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TOWN GENERAL FUND	2022	2023	2024	
	Adopted	Adopted	Default	Budget Committee
TOWN HALL	\$ 2,668,105	3,011,042	3,082,947	3,506,214
INSURANCE	\$ 2,856,111	3,007,285	3,496,726	3,496,725
POLICE	\$ 5,030,893	5,281,735	5,235,802	5,287,577
FIRE	\$ 3,078,187	3,398,550	3,592,155	3,657,400
PUBLIC WORKS	\$ 5,203,421	5,497,885	5,508,597	5,807,942
PARKS AND REC	\$ 506,377	589,897	585,381	626,218
LIBRARY	\$ 779,739	821,386	830,427	911,464
DEBT SERVICE	\$ 213,292	208,020	203,799	203,799
CIP	\$ 3,996,321	2,875,000	2,705,000	3,176,334
GENERAL FUND TOTAL:	24,332,446	24,690,800	25,240,834	26,673,673

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2024 INCREASES – GENERAL FUND

- There are no new positions (only those funded in 2023 Approved Budget)
- Health Insurance rates increased 12.8%; Dental 4.7%.
- Increases in:
 - Utilities and Fuel; Fire Hydrants
 - Household Hazardous Waste, Recycling, Bulky Waste, and Tipping
 - Fleet Maintenance, Tires, Equipment and Facility Maintenance, and supplies
- Increase in CIP Projects (does not include separate articles)
- 1 active CBA through the end of 2024 - Firefighters (24 positions).
- Town Compensation Plan for Non-Union Employees.

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2024 DEFAULT BUDGET

2023 Adopted Budget *“reduced or increased by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget.” RSA 40:13, IX (b).*

- **Increases and reductions included in Default Budget:**
 - Contractual Wage Increases – 1 Union CBA approved at prior Town Meeting
 - Increase of Election Costs – 4 elections in 2024
 - Funded positions from approved 2023 budget
- **One-time expenditures reduced in Default Budget:**
 - 2023 CIP – Utility trucks in Fire Dept and Parks & Rec
 - 2023 CIP – Trailer for Election Supplies

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2024 DEFAULT BUDGET

2023 Adopted Budget *“reduced or increased by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget.” RSA 40:13, IX (b).*

- **Increases NOT included in Default Budget:**
 - Wage increases for Non-Union Employees.
 - Wage increases for 3 CBA Union Groups (these will be in Special Articles)
 - One-time expenses in CIP and Increases over 2023 appropriation.
 - Purchase of 5 New Ballot Counting Devices
 - Network Equipment Refresh (7 years)
 - Parking lot improvements at P&R Sports Complex and Police Dept
 - Increased cost of commodities: Fuel, Oil, Electricity, Propane, Gas, Salt, Water, Fire Hydrants, etc.
 - Increased costs: software licenses, computer & communication hardware, Internet/Fiber, recycling & tipping fees, etc.

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ESTIMATED TAX IMPACT GENERAL FUND BUDGET

- Tax rates are ONLY estimates and can vary greatly by increases or decreases in revenues.
- The estimated Tax Rate is based upon an assumed valuation of \$2,719,733,211; which is a conservative 0.5% increase above 2023 MS-1.

Median Value of Single-Family Home	2023 Municipal Tax Rate	2024 Default Budget Est. Municipal Tax Rate	2024 Budget Committee Budget Est. Municipal Tax Rate
	\$6.50	\$6.70	\$7.27
\$413,200		Est. increase \$82.54	Est. increase \$300.23

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ARTICLE 12 OPERATING BUDGET

The Budget Committee’s
2024 Town Operating Budget:

\$29,300,126

Median Value of Single-Family Home	2023 Municipal Tax Rate	2024 Default Budget Est. Municipal Tax Rate	2024 Budget Committee Budget Est. Municipal Tax Rate
	\$6.50	\$6.70	\$7.27
\$413,200		Est. increase \$82.54	Est. increase \$300.23

10

ARTICLE 13 EMS SPECIAL REVENUE FUND APPROPRIATION

To see if the Town will vote to raise and appropriate Five-Hundred Seven-Hundred Twenty-Six Dollars (\$550,726) 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 12 by \$550,726)

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ARTICLE 14 Goffstown Public Works Teamsters Local 633 of New Hampshire

TENTATIVE AGREEMENT (2024 - 2025)
BUDGET COMMITTEE PUBLIC HEARING
01/11/2024



12

CBA Background

Full-Time Regular
Laborers, Truck Drivers,
Mechanic Assistants,
Heavy Equipment Operators,
Scalehouse Operators, and
Solid Waste Truck Drivers

- 24 Covered positions
- Current CBA 2019 – 2023 (expired 12/31/23).

13

2024-2025 Proposed Contract

- 2-year term (2024 & 2025)
- Hourly differential incentives to encourage employees to pursue CDL-A, NH Vehicle Inspector, Road Scholar Certifications, and Solid Waste Operator Certifications
 - Certifications will provide cross training and crew flexibility.
- Modified insurance opt out payment to fixed rate, rather than percentage of insurance plans; final group to agree.
- Clarifying language for paid leave types resulting in similar language used with non-union and other CBA groups.

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Wages Ballot Cost Calculations	Increase in		
	2024	2025	
<ul style="list-style-type: none"> • 24 covered positions • Wage increases July 1st each year. • Medicare (1.45%) • FICA (6.20%) • NH Retirement Systems (NHRS) Group I, Employer Contribution 13.53% 	Wage Adjustment (increases):	\$ 119,707	\$ 146,748
	Medicare rate (1.45%) x increase in wages:	\$ 1,736	\$ 2,128
	FICA rate (6.2%) x increase in wages:	\$ 7,422	\$ 9,098
	NHRS rate (13.53%) x increase in wages:	\$ 16,196	\$ 19,855
	Increase - Art. 16 Uniforms:	\$ 3,000	\$ -
	Increase - Art 8.4 Insurance opt out	\$ 3,691	\$ -
	Cost on Ballot	\$ 151,752	\$ 177,829

- Starting Wage for Laborer – Increase \$16.24 - \$19.00/hr
- No Wage Matrix Adjustment during term of CBA

15

ARTICLE 14 NHDRA Warrant Language

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between Select Board and the Public Works, Teamsters, Local 603 of NH which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2024	\$151,752
2025	\$177,829

And further to raise and appropriate the sum of One-Hundred Fifty-One, Seven-Hundred Fifty-Two Dollars (\$151,752) for the current fiscal year, such sum representing 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 Article 12).

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ARTICLE 15

Goffstown Patrol Officers

New England Police Benevolent Association, Local No. 24

TENTATIVE AGREEMENT (2024 - 2026)
BUDGET COMMITTEE PUBLIC HEARING
01/11/2024



17

CBA Background

Full-Time Sworn Patrol Officers

- 22 Full-Time Sworn Officers
- Current CBA 2021 – 2023 (expired 12/31/23).
 - Dec. '22 – Dec. '23, 6 officers have left for other agencies and 1 transferred into another career field.
 - Jan. '24 a 20-yr officer retiring.
 - 13-months - combined 82 ½ years of Goffstown Patrol experience.
 - Currently 5 vacancies of the 22 sworn patrol officers covered by this CBA.

18

2024-2026 Proposed Contract

- 3-year term.
- Revised Wage Matrix to compete with southern NH Police Departments.
 - Switch from drawn out 15-step wage matrix to 8-step wage matrix.
 - Created Senior Patrol and Master Patrol Officer wage grades, with defined testing procedure in CBA.
- Improved language in 4-year training agreement for certified officers trained by Goffstown.
- Reinstated longevity for all covered positions.

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Wages	2024	2025	2026	
Ballot Cost Calculations				
<ul style="list-style-type: none"> • 22 covered officers • Wage increases July 1st each year. • Medicare (1.45%) • NH Retirement Systems (NHRS) Group II, Employer Contribution (31.28%) 				
	Wage Adjustment (increases):	\$72,371	\$99,782	\$96,515
	Medicare rate (1.45%) x increase in wages:	\$1,049	\$1,447	\$1,399
	NHRS rate (31.28%) x increase in wages:	\$22,638	\$31,212	\$30,190
	Cost on Ballot	\$96,059	\$132,441	\$128,105
	<ul style="list-style-type: none"> • <u>Patrol Officers:</u> <ul style="list-style-type: none"> ○ Starting wage for non-certified Patrol Officer increased from \$25.80-28.00/hr. ○ Wage Matrix adjustment + 4.0%, July 1st (2025 & 2026) 			

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ARTICLE 15 NHDRA Warrant Language

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Select Board and the Goffstown Patrol Officers, New England Police Benevolent Association, Local No. 24, which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2024	\$96,059
2025	\$132,441
2026	\$128,105

And further to raise and appropriate the sum of Ninety-Six Thousand, Fifty-Nine Dollars (\$96,059) for the current fiscal year, such sum representing 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 Article 12).

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ARTICLE 16 Goffstown Police Dispatchers/Clerks American Federation of State, County and Municipal Employees AFL-CIO, Council 93, Local 3657

TENTATIVE AGREEMENT (2024 - 2026)
BUDGET COMMITTEE PUBLIC HEARING
01/11/2024



22

CBA Background

Full-Time Regular Dispatchers (9) & Clerks (3)

- 12 Covered positions.
- Current CBA 2021 – 2023 (expired 12/31/23).
 - 5 dispatcher resignations plus 1 transfer to patrol; currently 2 vacancies.
 - 1 clerk vacant 20 months (Jan '22 – Sep '23).

24/7/365 dispatching for Goffstown Police & Fire, New Boston Police & Fire, Weare Police, and Dunbarton Police.

\$164,000 Dispatch Revenue to Goffstown annually.

23

2024-2026 Proposed Contract

- 3-year term.
- Negotiated CBA focused on recruitment of new personnel to fill vacant positions, retainment existing personnel, and provide movement through wage matrix based on defined merit, certifications, and experience.
- Clarifying language for paid leave types resulting in similar language used with non-union and other CBA groups.
- Wage Matrix based on southern NH dispatching agencies and Police Departments.

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Wages		Increase in 2024	Increase in 2025	Increase in 2026
Ballot Cost Calculations <ul style="list-style-type: none"> ◦ 12 covered positions ◦ Wage increases July 1st each year. ◦ Medicare (1.45%) ◦ FICA (6.20%) ◦ NH Retirement Systems (NHRS) Group I, Employer Contribution 13.53% 	Wage Adjustment (increases):	\$38,334	\$59,638	\$40,754
	Medicare rate (1.45%) x increase in wages:	\$556	\$865	\$591
	FICA (6.20%) x increase in wages:	\$2,377	\$3,698	\$2,527
	NHRS rate (13.53%) x increase in wages:	\$5,187	\$8,069	\$5,514
	Cost on Ballot	\$46,454	\$72,270	\$49,385
	<ul style="list-style-type: none"> • <u>Dispatchers</u>: 3-Tier Wage Matrix <ul style="list-style-type: none"> ◦ Starting wage increased from \$20.00-24.00/hr. ◦ Wage Matrix adjustment + 3.0%, July 1st (2025 & 2026) • <u>Clerks</u>: 2-Tier Wage Matrix <ul style="list-style-type: none"> ◦ Starting wage increased from \$18.36-23.00/hr. ◦ Wage Matrix adjustment + 3.0%, July 1st (2025 & 2026) 			

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ARTICLE 16 NHDRA Warrant Language

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Select Board and the Goffstown Police Dispatchers/Clerks American Federation of State, County and Municipal Employees AFL-CIO, Council 93, Local 3657, which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2024	\$46,454
2025	\$72,270
2026	\$49,385

And further to raise and appropriate the sum of Forty-Six Thousand, Four Hundred Fifty-Four Dollars (\$46,454) for the current fiscal year, such sum representing 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 Article 12).

26

ARTICLE 17 FIRE APPARATUS CAPITAL RESERVE FUND DEPOSIT

To see if the Town will 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 appropriation is in addition to Article 12).* (Majority Vote Required)

- The Fire Apparatus Capital Reserve Fund was established at Town Meeting in 2008 for the purpose of purchasing Fire Apparatus; thereby avoiding spikes in the tax rate.
- The Select Board is the agent for this fund.
- Fire Apparatus Capital Reserve Fund Balance (12/31/23) \$729,355.
- Upcoming Replacements:
 - 2026 Engine #6 (\$1 M)
 - 2030 Engine #2 (\$1 M)
 - 2030 Tower #1 (\$2 M)



Goffstown Engine -01/06/2024
Ordered May 2022.

27

ARTICLE 18 GOFFSTOWN PUBLIC LIBRARY CAPITAL RESERVE FUND CREATION & DEPOSIT

To see if the town will vote to establish a Goffstown Public Library Capital Reserve Fund under the provisions of RSA 35:1 for building projects and matching grant funds and to raise and appropriate the sum of \$200,000 to be placed in this fund. Further, to name the Select Board and the Library Board of Trustees as joint agents to expend from said fund. *(This appropriation is in addition to Article 12).*

(Majority Vote Required)

- Article 18 proposes the creation of Capital Reserve Fund in accordance with NH RSA 35.
- Name the Select Board and the Library Board of Trustees as joint agents to expend from said fund.
- Seeks initial deposit of \$200,000.

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ARTICLE 19

BARNARD PARK POOL DESIGN

To see if the Town will vote to raise and appropriate Three-Hundred Forty Thousand Dollars (\$340,000) for the purpose of funding engineering design of a replacement Pool and Bath House at Barnard Park. *(This appropriation is in addition to Article 12).*

(Majority Vote Required)

- Public pool at Barnard Park is 40 years old. This 2-year project is seeking to rebuild the public pool facilities at Barnard Park (pool, bath/staff building, and filtration/storage building) within the existing facility's footprint.
- This appropriation is the first step in a planned 2-year project.
 - 2024 - \$340,000 appropriation will provide engineered design of pool, bath/staff building, and filtration/storage building.
 - 2025 - the Town will seek Bond to construct the project; P&R Commission will use portion of P&R Revolving Fund and seek grants to offset Bond costs.
 - Construction cost estimated at \$4 Million (2023 estimate).

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ARTICLE 20 - SUPPORT FOR

CRISPIN'S HOUSE COALITION FOR YOUTH, INC

To see if the Town will 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 12)*

(Majority vote required)

- The Crispin's House Coalition for Youth Inc., is a Goffstown nonprofit agency that has provided a youth drug, alcohol, and suicide prevention services to the Goffstown community for over 30 years.
- Crispin's House Fiscal Year 2023 Financials: Nov. 1, 2023 – Oct. 31, 2024

Operating Expenses, \$125,631

Category	Percentage
Youth Programs	65%
Fundraising	18%
Management & General	17%

Support & Revenue, \$125,631

Category	Percentage
Fundraising	41%
Grants, Partnerships	43%
Warrant Article	16%

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ARTICLE 21 - SUPPORT FOR GOFFSTOWN MAIN STREET PROGRAM

To see if the Town will vote to raise and appropriate Four Thousand Dollars (\$4,000) for the purpose of helping to support the nonprofit Goffstown Main Street Program, Inc. *(This appropriation is in addition to Article 12)*

(Majority vote required)

- The Goffstown Main Street program is Goffstown nonprofit that focuses on economic vitality for the Goffstown Village.
- 4-Point Strategy
 - Economic Vitality
 - Design
 - Promotion
 - Organization
- Organizes Old Home Day, Uncommon Art on the Common, Giant Pumpkin Weigh-off & Regatta, Shop Small Saturday and Friday Night Under the Lights

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			Est. Municipal Taxes to be Raised	2023 Municipal Tax Rate	Est. Municipal Tax Rate Impact (per \$1,000 valuation)
ARTICLE	12	Operating Budget	\$ 19,654,398	\$ 6.50	+ \$ 0.727
		Default Budget	\$ 18,221,559	\$ 6.50	+ \$ 0.200
ARTICLE	13	EMS Special Revenue Fund Appropriation <i>*If Article 13 fails, operations would be funded through taxation.</i>	\$ 550,726		\$ 0.202*
ARTICLE	14	DPW Teamsters CBA (2024-2025)	\$ 151,752		\$ 0.056
ARTICLE	15	NEPBA Patrol CBA (2024-2026)	\$ 96,059		\$ 0.035
ARTICLE	16	AFSCME Dispatch/Clerks CBA (2024-2026)	\$ 46,454		\$ 0.017
ARTICLE	17	Fire Apparatus CRF	\$ 250,000		\$ 0.092
ARTICLE	18	Library CRF	\$ 200,000		\$ 0.074
ARTICLE	19	Barnard Park Pool Design	\$ 340,000		\$ 0.125
ARTICLE	20	Crispin House Support	\$ 20,000		\$ 0.007
ARTICLE	21	Main Street Support	\$ 4,000		\$ 0.001

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