

# 2024 Town Meeting Guide

## *Goffstown, New Hampshire*



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### **First Session of the Annual Meeting Ballot Determination Meeting ("Deliberative Session")**

**When:** Saturday, February 3, 2024 at 10:00 a.m.

**Where:** Craig Hieber Theater  
Goffstown High School  
27 Wallace Road  
Goffstown, NH 03045

**Snow Date:** Tuesday, February 6, 2024 at 7:00 p.m.  
Same location

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### **Second Session of the Annual Meeting Official Ballot Voting Day**

**When:** Tuesday, March 12, 2024  
Polls Open at 7:00 a.m.  
Polls Close at 7:00 p.m.

**Where:** **First District**                      **Fifth District**  
Goffstown High School      Bartlett Elementary School  
27 Wallace Road                      689 Mast Road

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[www.GoffstownNH.gov](http://www.GoffstownNH.gov)



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## Breakdown of Your 2023 Property Tax Dollar



Municipal  
34.6%

County  
4.7%

Local & State Education  
60.7%

Approximately 34.6% of your property tax dollars are being discussed at this meeting.

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# Calculation of Estimated Tax Impact

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## Estimated Tax Rate Impacts and Estimated Increase on the 2024 Municipal portion of tax bill are ONLY estimates.

- The estimated Tax Rate Impact (📄 icon) in this handout are based upon an assumed valuation of \$2,719,733,211; which is a conservative 0.5% increase above 2023 MS-1.

<i>Estimated Tax Rate Impact</i>	=	<i>Estimated Municipal Tax Effort</i>	X	1,000
		\$2,719,733,211		

- The estimated Tax Rate Impacts for the Operating/Default Budgets are based on revenues estimated during the budget process and can vary greatly by increases or decreases in revenues.

The estimated increase to the 2024 Municipal portion of the tax bill (🏠 icon) in this handout is calculated as:

<i>Estimated Increase 2024 Municipal portion of tax bill</i>	=	<i>Estimated Tax Rate Impact</i>	X	<i>2023 Median Single-Family residence (\$413,200 valuation)</i>
		1,000		

**Example** (Article 17, \$250,000 deposit into Fire Apparatus CRF)

<i>Estimated Increase 2024 Municipal portion of tax bill</i>	=	\$0.092	X	\$413,200	=	<b><u>\$38.01</u></b>
		1,000				

# 2024 Town Warrant with Town Explanations

## ARTICLE 1

### ELECTION OF CANDIDATES

#### CANDIDATES

- The list of Candidates that will appear on the Town ballot is available at the Town Clerk's Office at Town Hall (Mon – Fri, 8:00 a.m. to 4:00 p.m.).
- The list of Candidates that will appear on the Town ballot is also available on the Town website at: [www.GoffstownNH.gov/325/Elections](http://www.GoffstownNH.gov/325/Elections)
- The Order of Candidate Names will appear on the ballot in accordance with RSA 656:5-a.  
[www.sos.nh.gov/sites/g/files/ehbemt561/files/inline-documents/sonh/2022-2024-order-of-names-on-ballots-pursuant-to-rsa-656\\_2.pdf](http://www.sos.nh.gov/sites/g/files/ehbemt561/files/inline-documents/sonh/2022-2024-order-of-names-on-ballots-pursuant-to-rsa-656_2.pdf)
- The Goffstown Public Library, in conjunction with Cathy Ball, Town Clerk, annually prepare a Candidate Information booklet. All information contained in the packet is provided voluntarily by the candidates.  
For more information go to: [www.goffstownlibrary.com/](http://www.goffstownlibrary.com/)
- **The Goffstown Lions Club will once again host the Lions Club Candidates Night.**
  - When: 7:00 p.m., Tuesday, February 20, 2024
  - Where: Goffstown High School Media Center  
27 Wallace Road  
Goffstown, NH
  - Watch: GTV Channel 16 and GTV OnDemand

## ARTICLES 2 - 11

### ZONING AMENDMENTS

#### EXPLANATION

- Zoning Amendments cannot be amended at the Ballot Determination Session.
- The Zoning Amendments that will appear on the ballot are available at the Town Clerk's Office and the Town Planning & Zoning Office at Town Hall (Mon – Fri 8:00 a.m. to 4:00 p.m.).
- The Zoning Amendments with explanation are also available on the Town website at: [www.GoffstownNH.gov/298/Planning-Zoning](http://www.GoffstownNH.gov/298/Planning-Zoning)
- Questions on any of the Zoning Amendments can be directed to the Planning & Zoning Office at Town Hall  
(Mon – Fri, 8:00 a.m. - 4:00 p.m., [603\) 497-8990 Ext. 815](tel:6034978990))

# 2024 Town Warrant with Town Explanations

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## ARTICLE 12

To see if the Town will raise and appropriate for the operation, expenses and commitments of the town government, the budget approved by the Budget Committee in the amount of Twenty-Nine Million, Three Hundred Thousand, One Hundred Twenty-Six Dollars (\$29,300,126).

This budget will be predicated by estimated revenues in the amount of Nine Million, Ninety-Five Thousand and Two Dollars (\$9,095,002).

The Sewer Enterprise Fund of Two Million, Seventy-Five Thousand, Seven Hundred Twenty-Seven Dollars (\$2,075,727) is included in this revenue amount and in the appropriations requested in this article.

The motion on the operating budget shall be the following, with only the appropriation amount subject to amendment:

“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-Nine Million, Three Hundred Thousand, One Hundred Twenty-Six Dollars (\$29,300,126)?

Should this article be defeated, the default budget shall be Twenty-Seven Million, Five Hundred Thirty-Eight Thousand, Five Hundred Thirty-Seven Dollars (\$27,538,537), 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 10-3-0.***

### **Article 12 – Operating Budget – EXPLANATION**

- The Town’s Operating Budget is comprised of the GENERAL Fund and SEWER Enterprise Fund.
- The Operating Budget and Default Budget both include an appropriation to ensure continuation of Ambulance operations. Article 13 seeks to appropriate the offsetting amount for EMS Operations from the EMS Special Revenue Fund, thereby reducing the Operating Budget by the amount of EMS Operations.
- The SEWER Enterprise Fund appropriation is funded by users. The SEWER Fund is NOT funded by Property Taxes.

# 2024 Town Warrant with Town Explanations

## **Article 12 – Operating Budget – EXPLANATION cont.**

- The GENERAL Fund is the portion of the Operating Budget that impacts the amount of Municipal Taxes to be collected in the fall.
  - The amount of Municipal Taxes to be collected in the fall is equal to the appropriations approved at Town Meeting, less revenues to the GENERAL Fund.
  - As part of the Budget Process the Town estimates the amount of revenue the GENERAL Fund will receive in 2024.
  - Prior to the tax rate setting in the fall, the Town revises those estimates based on actual revenues received (January – September) and estimated revenues remaining (October – December).
  - The remainder of the operating budget is funded through the collection of the Municipal Property Tax.
- The Budget Committee’s 2024 Proposed Budget has an increase in the GENERAL Fund of \$1,982,873 over the 2023 adopted budget (GENERAL fund) and is \$1,432,839 above the Town’s Default Budget (GENERAL fund). This does not include any other appropriation articles.

## **Default Budget [RSA 40:14,IX(b)]**

- The 2024 Default Budget is:
  - The 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).
- The Default Budget includes:
  - Contractual wage increases for 1 Union CBA – Professional Firefighters of Goffstown.
  - Increased cost of 4 elections in 2024; mandated by law.
  - All funded positions from the approved 2023 budget.
- The Default Budget has been reduced to exclude:
  - Two utility trucks purchased from the 2023 Operating Budget.
  - Election trailer purchased from the 2023 Operating Budget.

# 2024 Town Warrant with Town Explanations

## Article 12 – Operating Budget – EXPLANATION cont.

### 2024 Proposed Budget

- The 2024 Proposed Budget has no new positions and is based on providing the same level of service.
- Cost increases include:
  - \$490,000 increase to insurance costs. The Town’s health insurance rates increased 12.8% and dental rates increased 4.7%.
  - \$124,450 increase to utilities and fuel.
  - \$39,500 increase to solid waste disposal.
    - *Budget Committee reduced the Select Board’s request (- \$55,572)*
  - \$150,976 increase to Fleet Maintenance, Tires, Equipment Maintenance, Facility Maintenance, and related supplies.
    - *Budget Committee increased Select Board’s request (+ \$50,000)*
  - \$38,735 increase in election related costs (4 elections in 2024).
  - 1 active CBA through the end of 2024 – Firefighters (24 FT positions).
  - \$327,491 increase for implementation of an updated Town Compensation Plan for Non-Union Employees (57 FT positions and 6 PT positions).
  - \$301,334 increase in the Town’s Capital Projects (“CIP”).
    - Seeking to fund purchase of 5 New Ballot Counting Devices (\$50,000).
    - Update of the Town’s Network Virtualization Equipment and licensing; licensing scheduled to be retired by Microsoft in 2024 (\$280,000).
    - Parking lot improvements at P&R Sports Complex (\$80,000) and Police Dept (\$150,000).

### Default Budget – Estimated Tax Rate & Tax Impact



Estimated tax rate impact of the Default Budget in 2024 is

**42.1 cents (\$0.421).**



Estimated increase to 2024 municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$174.01.**

### Budget Committees Proposed Budget – Estimated Tax Rate & Tax Impact



Estimated tax rate impact of the Budget Committee’s proposed Operating Budget is **94.5 cents (\$0.945).**



Estimated increase to the 2024 municipal portion of the tax bill for the Budget Committee’s Proposed Operating Budget for a median single-family residence (\$413,200 valuation) = **\$391.69.**

# 2024 Town Warrant with Town Explanations

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## ARTICLE 13

To see if the Town will vote to raise and appropriate Five Hundred Fifty Thousand, 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.)

**(Majority vote required)**

***Recommended by the Select Board 5-0-0.***

***Recommended by the Budget Committee 13-0-0.***

### EXPLANATION

- 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.
- Article 13 asks voters to fund 2024 EMS operations from the EMS Special Revenue Fund, with no funds to be raised by taxation (NH RSA 31:95-c).
- The proposed 2024 EMS budget is \$550,726 which is an increase from last year.
- If Article 13 passes, Article 12 (the operating budget) will be reduced by the amount of the EMS operations.
- If Article 13 **FAILS**:
  - EMS operations will be funded through taxation;
    -  Estimated impact to the 2024 municipal tax rate is **20.2 cents (\$0.202)**.
    -  Estimated increase to the 2024 municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$83.47**.

# 2024 Town Warrant with Town Explanations

## ARTICLE 14

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 Thousand, 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).

**(Majority vote required)**

***Recommended by the Select Board 5-0-0.***

***Recommended by the Budget Committee 13-0-0.***

### EXPLANATION

- This group represents 24 positions at DPW and covers full-time regular Laborers, Truck Drivers, Mechanic Assistants, Heavy Equipment Operators, Scalehouse Operators, and Solid Waste Truck Drivers
- The expiring CBA was a 5-year term (2019-2023). The proposed tentative agreement (T.A.) is a 2-year term.
- Wage increases are designed to bring the wage matrix back in line with the market. Starting wage for a laborer increased to \$19.00/hr (from \$16.24/hr).
- The agreement has hourly differentials for certifications and licenses that will provide crew cross training and flexibility.

Estimated tax rate impact in 2024 is **5.6 cents (\$0.056)**.

Estimated increase to the 2024 municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$23.14**.

Town Estimated Increases	Increase in 2024	Increase in 2025
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	\$ -
Estimated Increase	\$ 151,752	\$ 177,829

# 2024 Town Warrant with Town Explanations

## ARTICLE 15

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).

**(Majority vote required)**

***Recommended by the Select Board 5-0-0.***

***Recommended by the Budget Committee 13-0-0.***

### EXPLANATION

- This group represents 22 full-time sworn patrol officers at the Police Dept.
- The expiring CBA was a 3-year term (2021-2023). The proposed tentative agreement (T.A.) is a 3-year term.
- The revised wage matrix is designed to compete with Southern NH Police departments. Wage matrix adjustment + 4.0%, July 1st (2025 & 2026).
- Changed from 15-step wage matrix to 8-step wage matrix.
- Created Senior Patrol & Master Patrol Officer grades, w/ testing procedure.
- Starting wage for non-certified Officer increased to \$28.00/hr (from \$25.80/hr).
- Reinstated longevity to improve retention.
- Training new officers takes almost a full year; including Police Academy and the Department Training Program. Improved the 4-year training agreement for certified officers trained by Goffstown; prorated repayment of training.

Estimated tax rate impact in 2024 is **3.5 cents (\$0.035)**.

Estimated increase to the 2024 Municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$14.46**.

Town Estimated Increases	Increase in 2024	Increase in 2025	Increase in 2026
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:	\$22,639	\$31,212	\$30,191
Estimated Increase	\$96,059	\$132,441	\$128,105

# 2024 Town Warrant with Town Explanations

## ARTICLE 16

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, 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).

**(Majority vote required)**

**Recommended by the Select Board 5-0-0.**

**Recommended by the Budget Committee 13-0-0.**

### EXPLANATION

- This group represents 12 positions; 9 dispatchers & 3 clerks at Police Dept.
- Expiring CBA was a 3-year term (2021-2023). The proposed tentative agreement (T.A.) is a 3-year term.
- These positions provide 24/7/365 dispatching for Goffstown Police & Fire, New Boston Police & Fire, Weare Police, and Dunbarton Police. \$164,000 in dispatch revenue is received annually.
- Revised wage matrix includes: Clerks 10-step matrix with two labor grades. Dispatchers have a tiered matrix system that allows for progression with certifications, experience, and ability to train other dispatchers.
- Wage matrix adjustment + 3.0%, July 1st (2025 & 2026).
- Dispatcher - Starting wage increased to \$24.00/hr (from 20.00/hr).
- Clerk - Starting wage increased to \$23.00/hr (from 18.36/hr).
- Reinstated longevity to improve retention.



Estimated tax rate impact in 2024 is **1.7 cents (\$0.017)**.



Estimated increase to the 2024 municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$7.02**.

Town Estimated Increases	Increase in 2024	Increase in 2025	Increase in 2026
Wage Adjustment (increases):	\$38,334	\$59,638	\$40,754
Medicare rate (1.45%) x increase in wages:	\$556	\$865	\$590
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
Estimated Increase	\$46,454	\$72,270	\$49,385

# 2024 Town Warrant with Town Explanations

## ARTICLE 17

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.)**

**Recommended by the Select Board 5-0-0.**

**Recommended by the Budget Committee 11-2-0.**

### EXPLANATION

- Article 17 seeks to appropriate \$250,000 to deposit into the Fire Apparatus Capital Reserve Fund.
- The Fire Apparatus Capital Reserve Fund was established at Town Meeting 2008 for the purpose of purchasing Fire Apparatus, while avoiding spikes in tax rate.
- The Select Board is the agent for this fund.
- Fire Apparatus Capital Reserve Fund Balance (12/31/23) \$729,355.
- The Fire Department presents a 20-year vehicle replacement matrix to the CIP Committee each year.

**Goffstown Fire Department Proposed Replacement Schedule – 2023 to 2043**

Resource	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	# Yrs Replacement		
Engine #1 (2018)																							18	
Engine #2 (2012)																								18
Engine #4 (1999)																								18
Engine #6 (2005)																								18
Tower #1 (2010)																								20
Squad #2 (2014)																								15
Car #1 (2015)																								8
Car #2 (2020)																								8
Utility #1 (2020)																								8
Utility #2 (2009)																								8
Boat #1 (2006)																								11
Boat #2 (2017)																								11
UTV #1 (2018)																								11
Spill Trailer (1995)																								Removed

- 2024 – 2030 replacements:  
2026 Engine #6 (\$1 M) | 2030 Engine #2 (\$1 M) | 2030 Tower #1 (\$2 M)



Estimated tax rate impact in 2024 is **9.2 cents (\$0.092)**.



Estimated increase to the 2024 municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$38.01**.

# 2024 Town Warrant with Town Explanations

## ARTICLE 18

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 Two Hundred Thousand Dollars (\$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.

**(Majority vote required.)**

***Recommended by the Select Board 5-0-0.***

***Recommended by the Budget Committee 8-4-1.***

### EXPLANATION

- Article 18 seeks to establish a Goffstown Public Library Capital Reserve Fund.
- The purpose of the Fund will be for building projects and matching grant funds.
- The Select Board and the Library Board of Trustees will be joint agents to expend from the Fund.
- The Article seeks to appropriate an initial deposit of \$200,000 into the fund.
- The Goffstown Public Library was constructed in 1909 and was entered in the National Register of Historic Places on 12/07/1995.
- **Library Board of Trustees list of Potential Projects:**
  - Restoration of the pocket doors that separate the north and south rooms from the rest of the second floor.
  - Restoration of the historic marble tablets that list soldiers from Goffstown who fought in the French Indian War, Revolutionary War, and War of the Rebellion. Those names are printed in gold.
  - Restoration of the 114-year-old marble floors on the second floor.
  - Repointing of 114-year-old brick masonry – exterior.
-  Estimated tax rate impact in 2024 is **7.4 cents (\$0.074)**.
-  Estimated increase to the 2024 municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$30.58**.

# 2024 Town Warrant with Town Explanations

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## ARTICLE 19

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)**

***Recommended by the Select Board 5-0-0.***

***Not Recommended by the Budget Committee 10-2-1.***

### EXPLANATION

- The current public pool at Barnard Park was constructed in 1970 and dedicated in 1971. 2023 was the 53rd year of operation.
  - Article 19 seeks to appropriate \$340,000 for a complete engineering design and bid specs of the pool, bath house, and filtration building.
  - Once engineering specs are obtained, the Town plans on returning to Town Meeting to seek a construction bond in 2025, estimated at \$4 Million.
    - If Town Meeting approves a construction bond to replace the pool in the future, the Town will seek a \$500,000 grant from the State Land and Water Conservation Fund.
    - The Parks & Recreation Commission has pledged \$250,000 from the P&R Revolving Fund.
    - The funds with any other grants and Parks & Recreation Revolving Fund will be used to offset construction Bond Costs.
-  Estimated tax rate impact in 2024 is **12.5 cents (\$0.125)**.
-  Estimated increase to the 2024 municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$51.65**.

# 2024 Town Warrant with Town Explanations

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## ARTICLE 20

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)**

***Recommended by the Select Board 5-0-0.***

***Recommended by the Budget Committee 8-3-2.***

### EXPLANATION

- Article 20 seeks to appropriate funds to support Goffstown nonprofit Crispin's House Coalition for Youth Inc.
- The Crispin's House Coalition for Youth Inc., is a Goffstown nonprofit agency that provides a youth drug, alcohol and suicide prevention services.



Estimated tax rate impact in 2024 is **0.7 cents (\$0.007)**.



Estimated increase to the 2024 municipal portion of the tax **\$2.89**.

## ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of 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)**

***Recommended by the Select Board 5-0-0.***

***Recommended by the Budget Committee 11-1-1.***

### EXPLANATION

- Article 21 seeks to appropriate funds to support the Goffstown Main Street Program.
- The Goffstown Main Street program is a Goffstown nonprofit that focuses on economic vitality for the Goffstown Village. Organizes Old Home Day, Uncommon Art on the Common, Giant Pumpkin Weigh-off & Regatta, Shop Small Saturday and Friday Night Under the Lights



Estimated tax rate impact in 2024 is **0.1 cents (\$0.001)**.



Estimated increase to the 2024 municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$0.41**.

# 2024 Town Warrant with Town Explanations

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## ARTICLE 22

To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of maintenance and replacement of the Town's dispatch center, hardware and software related to first responder dispatch services, including the first responder radio infrastructure. All revenues received from fees, charges, or other income from providing dispatching services to other entities will be deposited into the fund, beginning January 1, 2024, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general fund balance. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created.

***(Majority vote required)***

***Recommended by the Select Board 5-0-0.***

### EXPLANATION

- Article 22 seeks to establish a Police Dispatch and Radio Revolving Fund in accordance with RSA 31:95-h.
- NH RSA 31:95-h,I (c) provides for the establishment of revolving funds for any public safety purpose deemed appropriate by the municipality, subject to the approval of the legislative body at Town Meeting.
- In 2021 – 2023 the Town replaced the Town's Emergency Radio system using the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program authorized by the American Rescue Plan Act.  
**Total cost of replacement project = \$1,927,251.**
- Dispatch service fees from negotiated agreements would be deposited into the Revolving Fund, beginning January 1, 2024.  
2024 Dispatch Contracts = \$164,000
- The money in the fund will accumulate from year to year. It would be available for the maintenance and replacement of the Town's dispatch center, hardware and software related to first responder dispatch services, including the first responder radio infrastructure.

# 2024 Town Warrant with Town Explanations

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## ARTICLE 23

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of funding operating and capital expenditures of Emergency Medical Services. All revenues received from fees, charges, or other income from providing emergency medical services, along with any donations or grants accepted for the purpose of operating and capital expenditures of emergency medical services, beginning January 1, 2024, will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created.

**(Majority vote required)**

***Recommended by the Select Board 5-0-0.***

## ARTICLE 24

To see if the Town will vote to discontinue the Emergency Medical Services Special Revenue Fund created in 2001. Said funds are to be transferred to the municipality's Emergency Medical Services Revolving Fund. This article is contingent on the passage of Article 23, which establishes the Emergency Medical Services Revolving Fund.

**(Majority vote required)**

***Recommended by the Select Board 5-0-0.***

### EXPLANATION

- Articles 23 and 24 seek to change the Emergency Medical Services Special Revenue Fund created in 2001 from a Special Revenue Fund (RSA 31:95-c) to a Revolving Fund (RSA 31:95-h).
- Annually the legislative body (the voters at Town Meeting) is asked to appropriate from the EMS Special Revenue Fund to fund EMS operations (Article 13 in 2024). If Article 13 **FAILS**, EMS operations would be funded from increased collection of property taxes.
- If both Articles 23 and 24 PASS, the EMS Special Revenue Fund would allow the Select Board to fund EMS Operations from the EMS revolving fund annually, without further Town Meeting approval.

# 2024 Town Warrant with Town Explanations

## ARTICLE 25

To see if the Town will vote pursuant to RSA 31:95-h to modify the existing CABLE ACCESS REVOLVING FUND established in 2013, to increase the amount of franchise fee revenues received from our Cable Franchise Agreement from Forty Percent (40%) to Seventy Percent (70%). The Cable Franchise Agreement revenue share shall be as follows:

Beginning January 1, 2024 = 70% to the Cable Access Revolving Fund  
30% to the Town's General Fund

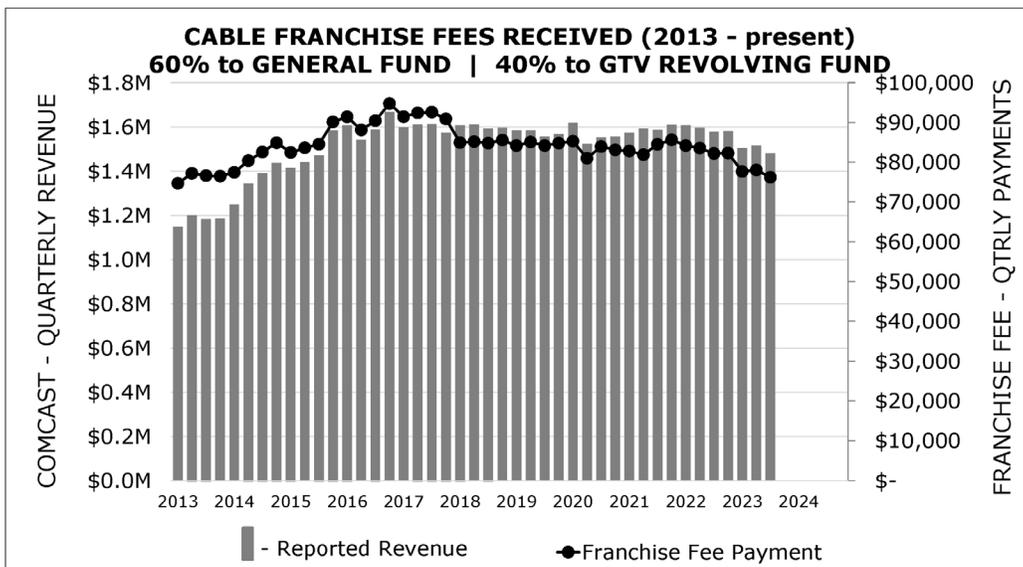
Such monies, in addition to any Cable Franchise equipment grants, will be deposited into the fund and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general fund balance. The town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created.

**(Majority vote required)**

**Recommended by the Select Board 5-0-0.**

### EXPLANATION

- The GTV Revolving Fund was established in 2013. 40% of Cable Franchise Revenue is currently deposited into the Fund (determined by 2013 Town vote).
- Since 2017 the Franchise Revenue has declined, while GTV equipment costs continue to increase.



- Article 25 seeks to change the percentage share of Cable Franchise Revenue, increasing the share to 70%; thereby reducing the General Fund share to 30%.

# 2024 Town Warrant with Town Explanations

## ARTICLE 26

To see if the Town will vote to modify the Optional Veterans' Tax Credit and the All Veterans' Tax Credit from its current tax credit of \$500 per year to \$600 per year? (If adopted and approved, this article shall take effect for the 2024 property tax year. If this article is not adopted, the Veteran's Tax Credit and the All Veteran's Tax Credit will remain at \$500 per year.)

**(Majority vote required)**

***Recommended by the Select Board 3-0-2.***

### EXPLANATION

- Article 26 seeks to increase the Optional Veteran's Tax Credit (RSA 72:28) and the All Veterans' Tax Credit (RSA 72:28-b) from \$500 to \$600; 20% increase.
- The Optional Veterans' Credit was adopted at Town Meeting 2004 at its current amount (\$500).
- The All Veterans' Tax Credit was adopted at Town Meeting 2018 at its current amount (\$500).
- Increasing the Optional Veterans' Tax Credit and the All Veterans' Tax Credit by \$100 (20%) will increase the Veterans' Tax Credit by an estimated \$64,200 in 2024.



Estimated tax rate impact in 2024 is **2.4 cents (\$0.024)**.



Estimated increase to the 2024 municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$9.92**.

<b>Veterans' Tax Credits</b>	<b>2023 Credit Amount</b>	<b>2023 Number</b>	<b>2023 Tax Credits</b>	<b>2024 Proposed Credit Amount</b>	<b>2024 Proposed Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	582	\$291,000	\$600	\$349,200
All Veterans Tax Credit RSA 72:28-b	\$500	60	\$30,000	\$600	\$36,000
			<b>\$321,000</b>		<b>\$385,200</b>
<b>Est. Increase of Veterans' Tax Credits</b>					<b>\$64,200</b>

# 2024 Town Warrant with Town Explanations

## ARTICLE 27

To see if the Town will vote in accordance with RSA 72:27-a, to modify the provisions of RSA 72:35 for an optional tax credit for a Service-Connected Total Disability on residential property from its current tax credit of \$2,000 per year to \$2,400 per year? (If adopted and approved, this article shall take effect for the 2024 property tax year. If this article is not adopted, the Service Connected Total Disability Tax Credit will remain at \$2,000 per year.)

**(Majority vote required)**

***Recommended by the Select Board 5-0-0.***

### EXPLANATION

- Article 27 seeks to increase the optional tax credit for a Service-Connected Total Disability (RSA 72:35) from \$2,000 to \$2,400; 20% increase.
- The optional tax credit for a Service-Connected Total Disability (RSA 72:35) Optional Veterans' Credit was adopted at Town Meeting 2004 at its current amount (\$2,000).
- Increasing the optional tax credit for a Service-Connected Total Disability (RSA 72:35) will increase the Service-Connected Total Disability by an estimated \$24,400 in 2024.
- Estimated tax rate impact in 2024 is **0.9 cents (\$0.009)**.
- Estimated increase to the 2024 municipal portion of the tax bill for a median single-family residence (\$413,200 valuation) = **\$3.72**.

Veterans' Tax Credits	2023 Credit Amount	2023 Number	2023 Tax Credits	2024 Proposed Credit Amount	2024 Proposed Tax Credits
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	61	\$122,000	\$2,400	\$146,400
			<b>\$122,000</b>		<b>\$146,400</b>
<b>Est. Increase of Service-Connected Total Disability Credits</b>					<b>\$24,400</b>

# 2024 Town Warrant with Town Explanations

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## ARTICLE 28

To see if the Town will vote to adopt the provisions of RSA 72:81 and enable the Town to grant tax exemptions for new construction performed on commercial or industrial uses. The intent of the exemption authority is to provide incentives to businesses to build, rebuild, modernize, or enlarge within the municipality. The exemption shall apply only for municipal and local school property taxes assessed by the municipality. The exemption will not apply to the entirety of the property value, but only to any increase in assessment which results from the new construction. The period of time for which the property is eligible for exemption is five years.

The percentage of authorized exemption is as follows:

- Year 1, 50% of the increased assessment value as described above;
- Year 2, 40% of the increased assessment value as described above;
- Year 3, 30% of the increased assessment value as described above;
- Year 4, 20% of the increased assessment value as described above;
- Year 5, 10% of the increased assessment value as described above.

For purposes of this exemption, the term "new construction" shall mean new structures, or additions, renovations, or improvements to existing structures. For purposes of this exemption, the term "commercial" and the term "industrial" shall refer to the uses listed in the Goffstown Zoning Ordinance Table of Principal Uses (Section 3.11).

- B. Educational and Institutional
- C. Services - Entertainment and Recreation
- D. Services - Financial, Medical and Professional
- E. Services - Lodging and Restaurants
- F. Retail Trade (except motorized vehicles and restaurants)
- G. Motor Vehicle Sales and Service
- H. Transportation, Communications, and Utilities
- I. Manufacturing and Construction
- J. Agricultural

For purposes of this exemption, the term "commercial" and the term "industrial" shall not refer to any of the residential uses listed in the Goffstown Zoning Ordinance (Section 3.11, A. Residential) including dwelling units as part of a mixed use (residential and nonresidential) building or project. In a project involving dwelling units as part of a mixed-use (residential and nonresidential) building or project, only the nonresidential portion shall be eligible for this exemption. If

## 2024 Town Warrant with Town Explanations

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adopted, this Warrant Article will become effective April 1, 2024 and will remain in effect for five (5) years.

**(Majority vote required)**

***Recommended by the Select Board 5-0-0.***

### **EXPLANATION**

- Article 28 seeks to implement a statewide property tax exemption for commercial and industrial construction (RSA 72:80-83), adopted by the State in 2017.
- The Goffstown Economic Development Council recommended the Select Board include this article on the 2024 Annual Warrant.
- The intent of the exemption is to provide incentives to businesses to build, rebuild, modernize, or enlarge within the municipality.
- The exemption shall apply only for the municipal and local school property taxes assessed by the Municipality. State education and county taxes are not impacted.
- The exemption can only be on the portion of the increased value attributable to the qualifying improvements, meaning the increase in the assessed value of new structures, additions, renovations or improvements to existing structures for commercial or industrial use.
- As proposed, the article uses the commercial and industrial uses in the Goffstown Zoning Ordinance. Any residential improvements would not be eligible for the tax exemption – including the residential portion of any mixed-used residential/commercial.
- As proposed, the percentage of an authorized exemption would decrease annually during the 5-year exemption period.
  - Year 1, 50% of the increased assessment value as described above;
  - Year 2, 40% of the increased assessment value as described above;
  - Year 3, 30% of the increased assessment value as described above;
  - Year 4, 20% of the increased assessment value as described above;
  - Year 5, 10% of the increased assessment value as described above.
- If adopted, this Warrant Article will become effective for the 2024 Tax Year (April 1, 2024) and will remain in effect for five (5) years.

# 2024 Town Warrant with Town Explanations

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## ARTICLE 29

To see if the Town of Goffstown vote to implement a cap on local municipal taxes. The warrant article aims to establish a cap on local municipal taxes to provide fiscal responsibility and stability for residents and businesses within the Town of Goffstown. The cap ensures that the tax burden remains reasonable while allowing essential municipal services to be maintained, if not improved.

Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 2.5%?  
**(3/5 Majority vote required)**

***Submitted by Petition.***

***Not Recommended by the Select Board 5-0-0.***

### **Article 29 – Petition Article proposing Tax Cap – EXPLANATION**

- Article 29 is a Citizen Submitted Petitioned Warrant Article.
- The Supervisors of the Checklist certified 44 registered voters signed the petition.
- The Goffstown Select Board held a public hearing on the Citizen Petitioned Warrant Article January 22, 2024 at 6:15 p.m.
- **RSA 40:13, IV Use of Official Ballot.**  
RSA 40:13, IV provides in part, "...Warrant articles may be amended at the first session, subject to the following limitations:  
(a) Warrant articles whose wording is prescribed by law shall not be amended."
- **RSA 32:5-c Adoption of Local Tax Cap.**  
IV. The wording of the question shall be: "Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than \_\_\_\_\_ (insert either a fixed dollar amount or a fixed percentage)?"

# 2024 Town Warrant with Town Explanations

## Article 29 – Petition Article proposing Tax Cap – EXPLANATION cont.

- The proposed tax cap (either a fixed dollar amount or a fixed percentage) is applied to the Tax Effort from the prior year’s Tax Rate Breakdown, adding back in any Fund Balance used to Reduce Taxes (RSA 32:5-b, I-a).

	<b>New Hampshire</b> Department of Revenue Administration	<b>2023</b> <b>\$18.86</b>	
<h3>Tax Rate Breakdown Goffstown</h3>			
Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$17,588,409	\$2,706,202,200	\$6.50
County	\$2,390,086	\$2,706,202,200	\$0.88
Local Education	\$27,520,664	\$2,706,202,200	\$10.17
State Education	\$3,394,811	\$2,595,512,800	\$1.31
<b>Total</b>	<b>\$50,893,970</b>		<b>\$18.86</b>

Appropriations and Revenues			
Municipal Accounting Overview			
Description	Appropriation	Revenue	
Total Appropriation	\$27,219,893		
Net Revenues (Not Including Fund Balance)		(\$9,873,679)	
Fund Balance Voted Surplus		(\$250,000)	
<b>Fund Balance to Reduce Taxes</b>		<b>\$0</b>	
War Service Credits	\$445,000		
Special Adjustment	\$0		
Actual Overlay Used	\$47,195		
<b>Net Required Local Tax Effort</b>	<b>\$17,588,409</b>		

- The proposed tax cap would impact the Town Operating Budget AND all appropriation articles recommended by the Select Board and the Budget Committee. This amount, the Estimated Amount of Taxes to be Raised, is shown on the Town’s Proposed Budget (NHDR Form MS-737).

	<b>New Hampshire</b> Department of Revenue Administration	<b>2024</b> <b>MS-737</b>
<h3>Budget Summary</h3>		
Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$29,300,126	\$29,300,126
Special Warrant Articles	\$1,000,727	\$1,000,727
Individual Warrant Articles	\$658,265	\$318,265
Total Appropriations	\$30,959,118	\$30,619,118
Less Amount of Estimated Revenues & Credits	\$9,645,729	\$9,645,729
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$21,313,389</b>	<b>\$20,973,389</b>

# 2024 Town Warrant with Town Explanations

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## **Article 29 – Petition Article proposing Tax Cap – EXPLANATION cont.**

- There is no impact to the Default Budget whether this petition article is approved by the voters.
- In Goffstown, the voters of the town/school district are very involved in the development, amendments to, and the adoption of the school budget.
  - The Town adopted the Municipal Budget Law to establish a municipal budget committee in 1960.
  - The Select Board is the elected governing body of the Town. With the assistance of Department Heads, they develop a budget to present to the Budget Committee each fall.
  - The Budget Committee is an elected Committee with the legal authority and responsibility to develop and recommend the Town operating budget, thereby assisting the Town’s voters in the prudent appropriation of public funds.
  - The budget committee develops the Town budget in the fall and holds hearing(s) where voters can share their opinions, insights, etc.
  - The Town adopted the Official ballot referenda (SB2) form Town meeting in 1996. The Ballot Determination Meeting (“Deliberative Session”) gives voters of the Town an opportunity to debate and amend warrant articles that will appear on the official ballot in March.
  - In March, voters determine whether the Budget Committee’s proposed operating budget (and other warrant articles) either pass or fail.
- The Goffstown Select Board voted 5-0-0 to NOT Recommend this Citizen Submitted Petition Warrant Article.

## **ARTICLE 30**

To transact any business that may legally come before said meeting.

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**MODERATOR'S RULES OF PROCEDURE**  
**2024 GOFFSTOWN TOWN DELIBERATIVE SESSION**

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New Hampshire law authorizes the moderator to establish the deliberative session's Rules of Procedure and gives the voters the power to overrule the moderator's procedures. These Rules of Procedure are how the moderator will manage the meeting, in the absence of any challenges to these rules, to ensure a fair and orderly process.

**1. Registered Voters and Voting Cards**

- 1.1. Registered Voters must check-in with the Supervisors of the Checklist.
- 1.2. Voters have been given a voting card at the checklist tables. Please make sure you sign your card. If you leave before the meeting ends, you will be asked to return these cards.
- 1.3. Voting cards must be displayed during a standing vote.
- 1.4. If we have a written ballot, you need to show your voting card.

**2. Speaking and Asking Questions During the Deliberative Session**

- 2.1. Anyone wishing to speak must do so at one of the microphones.
- 2.2. All speakers at the microphone must display their voting card. State your name and street address the first time you approach the microphone. For subsequent trips to the microphone, simply saying your name is sufficient.
- 2.3. Participants must address questions or comments to the moderator, not individual officials, committee members, or audience members.
- 2.4. Except for presenters explaining proposed articles, speakers have a three-minute time limit. If the speaker asks a question, one follow-up question is allowed before stepping away from the microphone. A speaker may make additional questions or comments on the article after all the other speakers in line have spoken.
- 2.5. All speakers must be courteous and must address the issues, not the individuals who raise them. The moderator will not allow personal attacks or inappropriate language.

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**Please be respectful of others. If you have a question, please ask.**

We are guests at Goffstown High School. There is no smoking while on school grounds.

**MODERATOR'S RULES OF PROCEDURE**  
**2024 GOFFSTOWN TOWN DELIBERATIVE SESSION**

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**3. Amendments**

- 3.1. The purpose of the Annual Warrant is to place the "subject matter" before the voters. This Deliberative Session allows the same range of possible amendments which voters have always had under the traditional town meeting system.
- 3.2. Proposed amendments must be moved to the floor and seconded before any discussion of the proposed amendment will be allowed.
- 3.3. All amendments must be presented to the moderator in writing. Forms are available for this purpose.
- 3.4. Amendments must relate to the general subject matter of the article. Substantive amendments not relating to the article's subject matter will be ruled out of order and will not be accepted by the moderator.
  - 3.4.1. Voters may propose an amendment to an article's dollar amount.
  - 3.4.2. Voters proposing a change to an article's language must submit the text in writing.
    - 3.4.2.1. The operating budget article's text may not be changed except for the proposed dollar amount (RSA 40:13).
    - 3.4.2.2. The language of a collective bargaining agreement article, including the dollar amounts of the proposed agreement, may not be changed (RSA 40:13).
    - 3.4.2.3. Warrant articles whose wording is prescribed by law shall not be amended (RSA 40:13,IV(a)). The second paragraph of the Citizen Submitted Petition Article No. 29 language is mandated by RSA 32:5-c, IV. The Ballot Determination Session may only amend the first paragraph and may only amend either a fixed dollar amount or a fixed percentage of the proposed tax cap in the second paragraph.
- 3.5. We will discuss and vote on one amendment at a time.
- 3.6. Following the discussion on the proposed amendment, a vote will be taken on the amendment. Following the vote on the amendment, discussion will resume on the main article.

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**MODERATOR'S RULES OF PROCEDURE**  
**2024 GOFFSTOWN TOWN DELIBERATIVE SESSION**

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**4. Voting**

- 4.1. **Standing Vote** - a voting card which must be displayed during a standing vote.
- 4.2. **Request for Written Secret Ballot** – Forms are available for this purpose.
  - 4.2.1. Prior to a voice or standing vote on a proposed amendment, five (5) registered voters may make a request, in writing, for a written secret ballot. These five voters must be present at the meeting when the vote is taken. (RSA 40:4-a)
  - 4.2.2. Once a voice vote has been taken or a standing vote is underway, a written request for a secret written ballot may be made. This request must be made by seven (7) registered voters who are present at the meeting, before any other business is begun. (RSA 40:4-b)
  - 4.2.3. If we have a written ballot, you need to show your voting card. The card will be initialed by the ballot clerk as you are handed your ballot.
  - 4.2.4. All written ballots which are cast must be whole. If a cast ballot is torn, ripped, or crumpled up, it will not be counted. You may fold your ballot if you wish, but please do no more.
  - 4.2.5. Once the results of a secret ballot have been announced, five (5) registered voters may request a recount of any secret “yes-no” ballot vote. This request must be made immediately after the results are announced. Providing that the vote margin is not more than 10 percent of the total votes cast, the Moderator will order a recount (RSA 40:4-a).
- 4.3. **Tie Vote** - In the case of a tie vote, it is recognized by voting authorities, most notably Roberts Rules of Order, that the Moderator protects his impartial position by exercising his voting right only when the vote would affect the outcome, in which case he can either vote, and thereby change the result, or he can abstain. Since a majority is necessary to pass a motion, the motion fails if the result of the vote is a tie.

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**MODERATOR'S RULES OF PROCEDURE**  
**2024 GOFFSTOWN TOWN DELIBERATIVE SESSION**

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**5. "The Previous Question"**

- 5.1. A parliamentary procedure which will apply to the conduct of this meeting. After an article, or a proposed amendment to an article, has been discussed, a voter may "move the previous question".
- 5.2. This motion is not debatable. A "yes" vote on a motion to "move the previous question" means there will be no further discussion on the question. A simple majority vote is required to pass the previous question and thus end the debate.

**6. Motion for Reconsideration**

- 6.1. A motion for reconsideration can only be made by a person who voted with the prevailing side. It may be seconded by anyone.
- 6.2. The motion for reconsideration can be made on any article previously acted upon while the session is still in progress (see Motion to Restrict Reconsideration below).
- 6.3. This motion is debatable and requires a simple majority for passage.

**7. Motion to Restrict Reconsideration**

- 7.1. A motion to restrict reconsideration may be made with respect to any vote taken at this meeting, or any warrant article previously considered at the meeting.
- 7.2. This motion is not debatable and requires a simple majority for passage.
- 7.3. A vote at the deliberative session to restrict reconsideration is deemed to prohibit further action on the restricted article at the deliberative session.

**8. Voters may overturn any of these Rules by a simple majority vote.**

(signed) Rodney L. Stark

Town Moderator

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Proposed Budget  
Goffstown

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/29/2024

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Allison DeCesere	Budget Committee	Allison DeCesere
Melanie Renfrew-Hebert	Budget Committee	Melanie Renfrew-Hebert
Olivia Welch-Erdani	Budget Committee	Olivia Welch-Erdani
Frank Hobbs	Vice Chair Budget Committee	Frank Hobbs
Lauren Doukas	Budget Committee	Lauren Doukas
Jared Talbot	SB rep to budget committee	Jared Talbot
Brian Marz	Budget Committee	Brian Marz
Richard Marz	Budget Committee	Richard Marz
Joe Alexander	Chair Budget Committee	Joe Alexander

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>General Government</b>								
4130	Executive	12	\$479,556	\$489,014	\$676,483	\$0	\$676,483	\$0
4140	Election, Registration, and Vital Statistics	12	\$269,336	\$275,009	\$334,687	\$0	\$334,687	\$0
4150	Financial Administration	12	\$1,459,906	\$1,520,129	\$1,764,461	\$0	\$1,764,461	\$0
4152	Property Assessment	12	\$176,221	\$197,219	\$202,481	\$0	\$202,481	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0	\$0	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191	Planning and Zoning	12	\$256,143	\$354,491	\$313,979	\$0	\$313,979	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4195	Cemeteries	12	\$161,095	\$183,631	\$191,096	\$0	\$191,096	\$0
4196	Insurance Not Otherwise Allocated	12	\$2,548,880	\$2,465,998	\$3,496,725	\$0	\$3,496,725	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	12	\$20,153	\$25,950	\$30,600	\$0	\$30,600	\$0
	<b>General Government Subtotal</b>		<b>\$5,371,290</b>	<b>\$5,511,441</b>	<b>\$7,010,512</b>	<b>\$0</b>	<b>\$7,010,512</b>	<b>\$0</b>
<b>Public Safety</b>								
4210	Police	12	\$3,843,391	\$4,321,037	\$4,277,028	\$0	\$4,277,028	\$0
4215	Ambulances	12	\$387,516	\$526,576	\$550,726	\$0	\$550,726	\$0
4220	Fire	12	\$3,394,624	\$3,387,767	\$3,647,128	\$0	\$3,647,128	\$0
4240	Building Inspection	12	\$113,854	\$128,799	\$163,004	\$0	\$163,004	\$0
4290	Emergency Management	12	\$5,381	\$10,783	\$10,272	\$0	\$10,272	\$0
4299	Other Public Safety	12	\$908,318	\$960,698	\$1,010,549	\$0	\$1,010,549	\$0
	<b>Public Safety Subtotal</b>		<b>\$8,653,084</b>	<b>\$9,335,660</b>	<b>\$9,658,707</b>	<b>\$0</b>	<b>\$9,658,707</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Airport/Aviation Center</b>								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	12	\$3,641,900	\$3,666,406	\$3,422,608	\$0	\$3,422,608	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges	12	\$705,114	\$688,529	\$664,384	\$0	\$664,384	\$0
	<b>Highways and Streets Subtotal</b>		<b>\$4,347,014</b>	<b>\$4,354,935</b>	<b>\$4,086,992</b>	<b>\$0</b>	<b>\$4,086,992</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	12	\$1,546,140	\$1,554,688	\$1,529,854	\$0	\$1,529,854	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sanitation Subtotal</b>		<b>\$1,546,140</b>	<b>\$1,554,688</b>	<b>\$1,529,854</b>	<b>\$0</b>	<b>\$1,529,854</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Water Distribution and Treatment</b>								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Health Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Welfare</b>								
4441	Welfare Administration	12	\$10,876	\$20,391	\$20,519	\$0	\$20,519	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$20,000	\$20,000	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$30,876</b>	<b>\$40,391</b>	<b>\$20,519</b>	<b>\$0</b>	<b>\$20,519</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520	Parks and Recreation	12	\$580,440	\$595,395	\$626,218	\$0	\$626,218	\$0
4550	Library	12	\$796,355	\$826,178	\$911,464	\$0	\$911,464	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$1,376,795</b>	<b>\$1,421,573</b>	<b>\$1,537,682</b>	<b>\$0</b>	<b>\$1,537,682</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611	Conservation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Debt Service</b>								
4711	Principal - Long Term Bonds, Notes, and Other Debt	12	\$105,000	\$105,000	\$105,000	\$0	\$105,000	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	12	\$49,775	\$49,775	\$45,554	\$0	\$45,554	\$0
4723	Interest on Tax and Revenue Anticipation Notes	12	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges	12	\$53,244	\$53,244	\$53,244	\$0	\$53,244	\$0
	<b>Debt Service Subtotal</b>		<b>\$208,019</b>	<b>\$208,020</b>	<b>\$203,799</b>	<b>\$0</b>	<b>\$203,799</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	12	\$739,755	\$1,205,000	\$966,334	\$0	\$966,334	\$0
4903	Buildings		\$196,101	\$262,638	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	12	\$3,375,174	\$3,401,638	\$2,210,000	\$0	\$2,210,000	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$4,311,030</b>	<b>\$4,869,276</b>	<b>\$3,176,334</b>	<b>\$0</b>	<b>\$3,176,334</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	12	\$1,085,696	\$1,732,517	\$2,075,727	\$0	\$2,075,727	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$1,085,696</b>	<b>\$1,732,517</b>	<b>\$2,075,727</b>	<b>\$0</b>	<b>\$2,075,727</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>				<b>\$29,300,126</b>	<b>\$0</b>	<b>\$29,300,126</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4215	Ambulances	13	\$550,726	\$0	\$550,726	\$0
			<i>Purpose: Appropriate from EMS Special Revenue Fund</i>			
4911	To Revolving Funds	22	\$1	\$0	\$1	\$0
			<i>Purpose: Establish a Police Dispatch and Radio Rev Fund</i>			
4915	To Capital Reserve Funds	17	\$250,000	\$0	\$250,000	\$0
			<i>Purpose: Appropriate from UFB to Fire Dept Apparatus CRF.</i>			
4915	To Capital Reserve Funds	18	\$200,000	\$0	\$200,000	\$0
			<i>Purpose: GPL CRF</i>			
<b>Total Proposed Special Articles</b>			<b>\$1,000,727</b>	<b>\$0</b>	<b>\$1,000,727</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4210	Police	15	\$96,059	\$0	\$96,059	\$0
		<i>Purpose: NEPBA Patrol CBA</i>				
4299	Other Public Safety	16	\$46,454	\$0	\$46,454	\$0
		<i>Purpose: AFSCME Dispatch/Clerks CBA</i>				
4312	Highways and Streets	14	\$151,752	\$0	\$151,752	\$0
		<i>Purpose: Teamsters CBA</i>				
4449	Other Welfare	20	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Crispin's House Coalition</i>				
4589	Other Culture and Recreation	21	\$4,000	\$0	\$4,000	\$0
		<i>Purpose: Main St Program</i>				
4909	Improvements Other than Buildings	19	\$340,000	\$0	\$0	\$340,000
		<i>Purpose: Barnard Park Pool Design</i>				
<b>Total Proposed Individual Articles</b>			<b>\$658,265</b>	<b>\$0</b>	<b>\$318,265</b>	<b>\$340,000</b>



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024	Selectmen's Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>Taxes</b>						
3120	Land Use Change Taxes for General Fund		\$0		\$0	\$0
3180	Resident Taxes		\$16,793,059		\$0	\$0
3185	Yield Taxes	12	\$6,888		\$15,000	\$15,000
3186	Payment in Lieu of Taxes	12	\$84,000		\$84,000	\$84,000
3187	Excavation Tax	12	\$54		\$100	\$100
3189	Other Taxes	12	\$50,122		\$40,700	\$40,700
3190	Interest and Penalties on Delinquent Taxes	12	\$96,155		\$90,000	\$90,000
	<b>Taxes Subtotal</b>		<b>\$17,030,278</b>		<b>\$229,800</b>	<b>\$229,800</b>
<b>Licenses, Permits, and Fees</b>						
3210	Business Licenses and Permits	12	\$4,920		\$7,500	\$7,500
3220	Motor Vehicle Permit Fees	12	\$3,278,490		\$3,400,000	\$3,400,000
3230	Building Permits	12	\$81,617		\$75,000	\$75,000
3290	Other Licenses, Permits, and Fees	12	\$31,957		\$32,000	\$32,000
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$3,396,984</b>		<b>\$3,514,500</b>	<b>\$3,514,500</b>
<b>From Federal Government</b>						
3311	Housing and Urban Development		\$0		\$0	\$0
3312	Environmental Protection		\$0		\$0	\$0
3313	Federal Emergency		\$0		\$0	\$0
3314	Federal Drug Enforcement		\$0		\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0		\$0	\$0
	<b>From Federal Government Subtotal</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>						
3351	Shared Revenues - Block Grant		\$0		\$0	\$0
3352	Meals and Rooms Tax Distribution	12	\$1,750,395		\$1,600,000	\$1,600,000
3353	Highway Block Grant	12	\$431,267		\$430,000	\$430,000
3354	Water Pollution Grant		\$0		\$0	\$0
3355	Housing and Community Development		\$0		\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0		\$0	\$0



**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>State Sources</b>					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
			<b>\$2,181,662</b>	<b>\$2,030,000</b>	<b>\$2,030,000</b>
			<b>State Sources Subtotal</b>		
<b>Charges for Services</b>					
3401	Income from Departments	12	\$550,702	\$781,975	\$781,975
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
			<b>\$550,702</b>	<b>\$781,975</b>	<b>\$781,975</b>
			<b>Charges for Services Subtotal</b>		
<b>Miscellaneous Revenues</b>					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	12	\$429,495	\$310,000	\$310,000
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	12	\$190,081	\$152,000	\$152,000
			<b>\$619,576</b>	<b>\$462,000</b>	<b>\$462,000</b>
			<b>Miscellaneous Revenues Subtotal</b>		
<b>Interfund Operating Transfers In</b>					
3911	From Revolving Funds	22	\$0	\$1	\$1



**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	13	\$695,699	\$550,726	\$550,726
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	12	\$1,574,932	\$2,075,727	\$2,075,727
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	12	\$1,000	\$1,000	\$1,000
3917	From Conservation Funds		\$0	\$0	\$0
	<b>Interfund Operating Transfers In Subtotal</b>		<b>\$2,271,631</b>	<b>\$2,627,454</b>	<b>\$2,627,454</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$26,050,833</b>	<b>\$9,645,729</b>	<b>\$9,645,729</b>



**Budget Summary**

<b>Item</b>	<b>Selectmen's Period ending 12/31/2024 (Recommended)</b>	<b>Budget Committee's Period ending 12/31/2024 (Recommended)</b>
Operating Budget Appropriations	\$29,300,126	\$29,300,126
Special Warrant Articles	\$1,000,727	\$1,000,727
Individual Warrant Articles	\$658,265	\$318,265
Total Appropriations	\$30,959,118	\$30,619,118
Less Amount of Estimated Revenues & Credits	\$9,645,729	\$9,645,729
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$21,313,389</b>	<b>\$20,973,389</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$30,619,118</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$158,244
3. Interest: Long-Term Bonds & Notes	\$45,554
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$203,798
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$30,415,320</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$3,041,532
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)</b>	
	<b>\$33,660,650</b>

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Default Budget of the Municipality

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
4130	Executive	\$526,310	(\$22,040)	\$0	\$504,270
4140	Election, Registration, and Vital Statistics	\$275,009	\$45,999	\$0	\$321,008
4150	Financial Administration	\$1,492,083	\$46,721	\$0	\$1,538,804
4152	Property Assessment	\$197,219	\$2,231	\$0	\$199,450
4153	Legal Expense	\$0	\$0	\$0	\$0
4155	Personnel Administration	\$0	\$0	\$0	\$0
4191	Planning and Zoning	\$345,281	(\$33,036)	\$0	\$312,245
4194	General Government Buildings	\$0	\$0	\$0	\$0
4195	Cemeteries	\$183,631	\$1,235	\$0	\$184,866
4196	Insurance Not Otherwise Allocated	\$3,007,285	\$489,441	\$0	\$3,496,726
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$25,950	\$0	\$0	\$25,950
<b>General Government Subtotal</b>		<b>\$6,052,768</b>	<b>\$530,551</b>	<b>\$0</b>	<b>\$6,583,319</b>
<b>Public Safety</b>					
4210	Police	\$4,321,037	(\$57,556)	\$0	\$4,263,481
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$3,914,343	\$181,435	\$0	\$4,095,778
4240	Building Inspection	\$128,799	\$31,979	\$0	\$160,778
4290	Emergency Management	\$10,783	\$0	\$0	\$10,783
4299	Other Public Safety	\$960,698	\$11,623	\$0	\$972,321
<b>Public Safety Subtotal</b>		<b>\$9,335,660</b>	<b>\$167,481</b>	<b>\$0</b>	<b>\$9,503,141</b>
<b>Airport/Aviation Center</b>					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Highway Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$3,342,318	(\$59,742)	\$0	\$3,282,576
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges	\$560,838	\$66,954	\$0	\$627,792
<b>Highways and Streets Subtotal</b>		<b>\$3,903,156</b>	<b>\$7,212</b>	<b>\$0</b>	<b>\$3,910,368</b>
<b>Sanitation</b>					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$1,411,098	\$2,265	\$0	\$1,413,363
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0



Default Budget of the Municipality

Sanitation Subtotal      \$1,411,098      \$2,265      \$0      \$1,413,363

**Water Distribution and Treatment**

4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Electric**

4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Health**

4411	Health Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	\$0	\$0	\$0	\$0
4419	Other Health	\$0	\$0	\$0	\$0
<b>Health Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Welfare**

4441	Welfare Administration	\$20,391	\$51	\$0	\$20,442
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$20,391</b>	<b>\$51</b>	<b>\$0</b>	<b>\$20,442</b>

**Culture and Recreation**

4520	Parks and Recreation	\$589,897	(\$4,516)	\$0	\$585,381
4550	Library	\$821,386	\$9,041	\$0	\$830,427
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
<b>Culture and Recreation Subtotal</b>		<b>\$1,411,283</b>	<b>\$4,525</b>	<b>\$0</b>	<b>\$1,415,808</b>

**Conservation and Development**

4611	Conservation Administration	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0



Default Budget of the Municipality

4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Debt Service

4711	Principal - Long Term Bonds, Notes, and Other Debt	\$105,000	\$0	\$0	\$105,000
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$49,775	(\$4,221)	\$0	\$45,554
4723	Interest on Tax and Revenue Anticipation Notes	\$1	\$0	\$0	\$1
4790	Other Debt Service Charges	\$53,244	\$0	\$0	\$53,244
<b>Debt Service Subtotal</b>		<b>\$208,020</b>	<b>(\$4,221)</b>	<b>\$0</b>	<b>\$203,799</b>

Capital Outlay

4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$1,205,000	(\$170,000)	\$0	\$1,035,000
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$1,670,000	\$0	\$0	\$1,670,000
<b>Capital Outlay Subtotal</b>		<b>\$2,875,000</b>	<b>(\$170,000)</b>	<b>\$0</b>	<b>\$2,705,000</b>

Operating Transfers Out

4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$1,732,517	\$50,780	\$0	\$1,783,297
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$1,732,517</b>	<b>\$50,780</b>	<b>\$0</b>	<b>\$1,783,297</b>

<b>Total Operating Budget Appropriations</b>	<b>\$26,949,893</b>	<b>\$588,644</b>	<b>\$0</b>	<b>\$27,538,537</b>
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Default Budget of the Municipality

Account	Explanation
4240	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.
4195	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.
4140	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.
4290	No change.
4130	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.
4150	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.
4220	CBA Wage increases & assoc. expenses (APPROVED AT 2022 TOWN MTG).  Plus 2023 amount Voted from EMS Special Revenue Fund; 2024 SIMILAR SPECIAL ARTICLE TO FUND FROM EMS SPECIAL REVENUE FUND.
4312	CBA Wage increases & assoc. expenses (APPROVED AT 2019 TOWN MTG). New contract on warrant for 2024.
4909	No change.
4196	Adjusted by CBA required changes. - APPROVED AT TOWN MEETING 2019, 2020 and 2022.
4721	Reduced based on debt schedule.
4723	No change.
4550	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.
4902	Decrease in one-time CIP projects.
4790	No change.
4199	No change.
4319	CBA Wage increases & assoc. expenses (APPROVED AT 2019 TOWN MTG).
4299	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023. CBA in negotiation for 2024.
4520	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.
4191	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.
4210	CBA in negotiation. Decrease of associated costs for retired employees.
4711	No change.
4152	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.
4323	CBA Wage increases & assoc. expenses (APPROVED AT 2019 TOWN MTG).
4914S	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.
4441	Adjusted to match current pay rates removed proposed wage increases and one time expenses. NHRS decreased half way through 2023.



## **Second Session of the Annual Meeting Official Ballot Voting Day**

**When:** Tuesday, March 12, 2024  
Polls Open at 7:00 a.m.  
Polls Close at 7:00 p.m.

**Where: First District**  
Goffstown High School  
27 Wallace Road

**Fifth District**  
Bartlett Elementary School  
689 Mast Road

**[www.GoffstownNH.gov](http://www.GoffstownNH.gov)**

