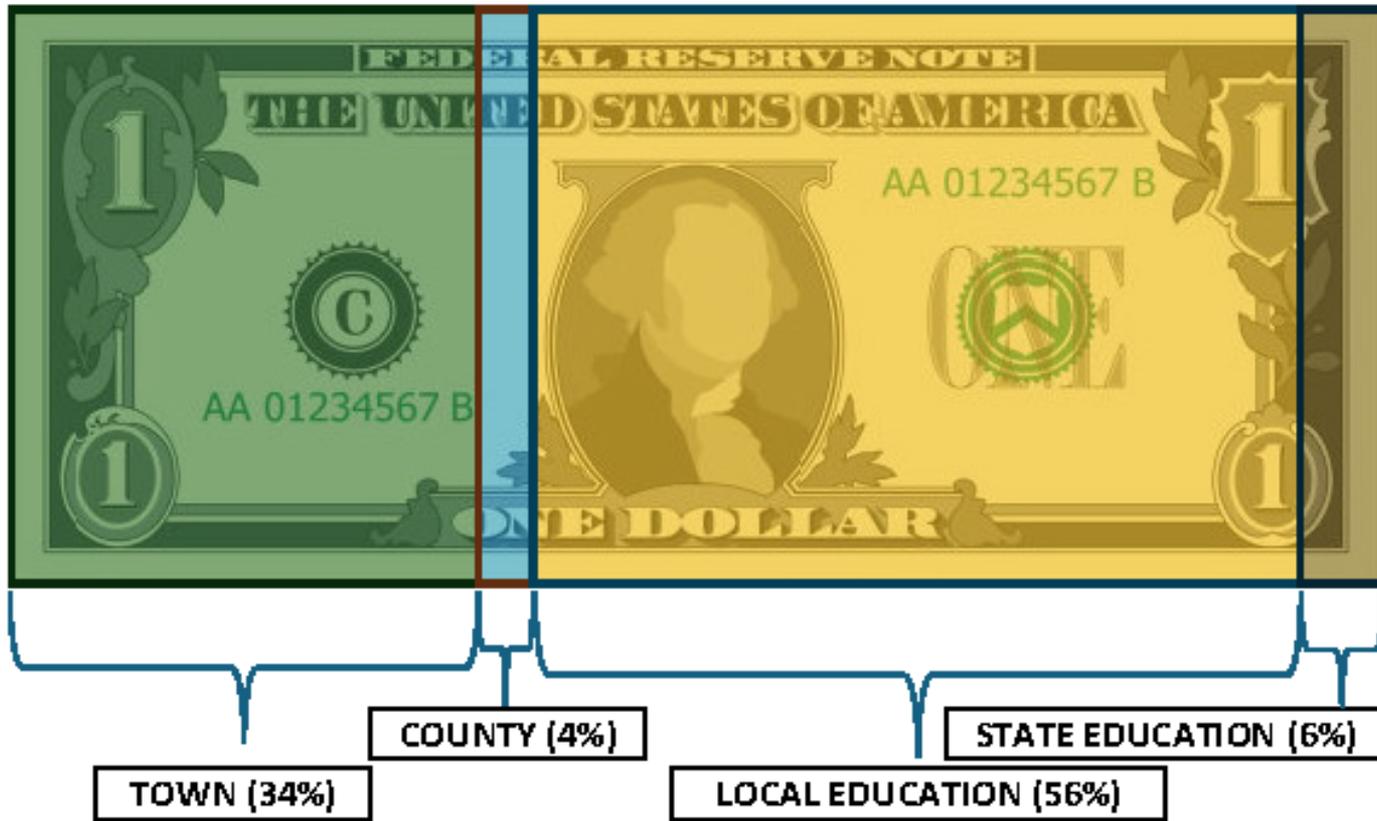


Goffstown Budget Committee
Public Hearing
January 14, 2025

Your Tax Dollar



Based on 2024 Tax Rate/collection.

Budget Committee's Proposed Budgets

Town Budget

Operating Budget: \$ 25,976,883

Percent Increase over Last Year: 1.7%

Anticipated Change to Tax Rate: + 15 cents

Anticipated Tax Increase for Median House: + \$ 62.16

School Budget

Operating Budget: \$ 57,152,484

Percent Increase over Last Year: 2.9%

Anticipated Change to Tax Rate: + 56 cents

Anticipated Tax Increase for Median House: \$ 232.06

* **Average House:** Value of Median Single-Family Home (\$ 414,400)

Town Warrant Articles

Article #1 – Election of Officers

Articles #2-8 – Zoning Amendments

Article #9 – Town Operating Budget

Article #10 – Sewer Enterprise Operating Fund

Article #11 – Collective Bargaining Agreement – Professional Firefighters of Goffstown

Article #12 – Fire Apparatus CRF Deposit from Unassigned Fund Balance

Article #13 – Additional Road Plan

Article #14 – Petition Article w/ appropriation

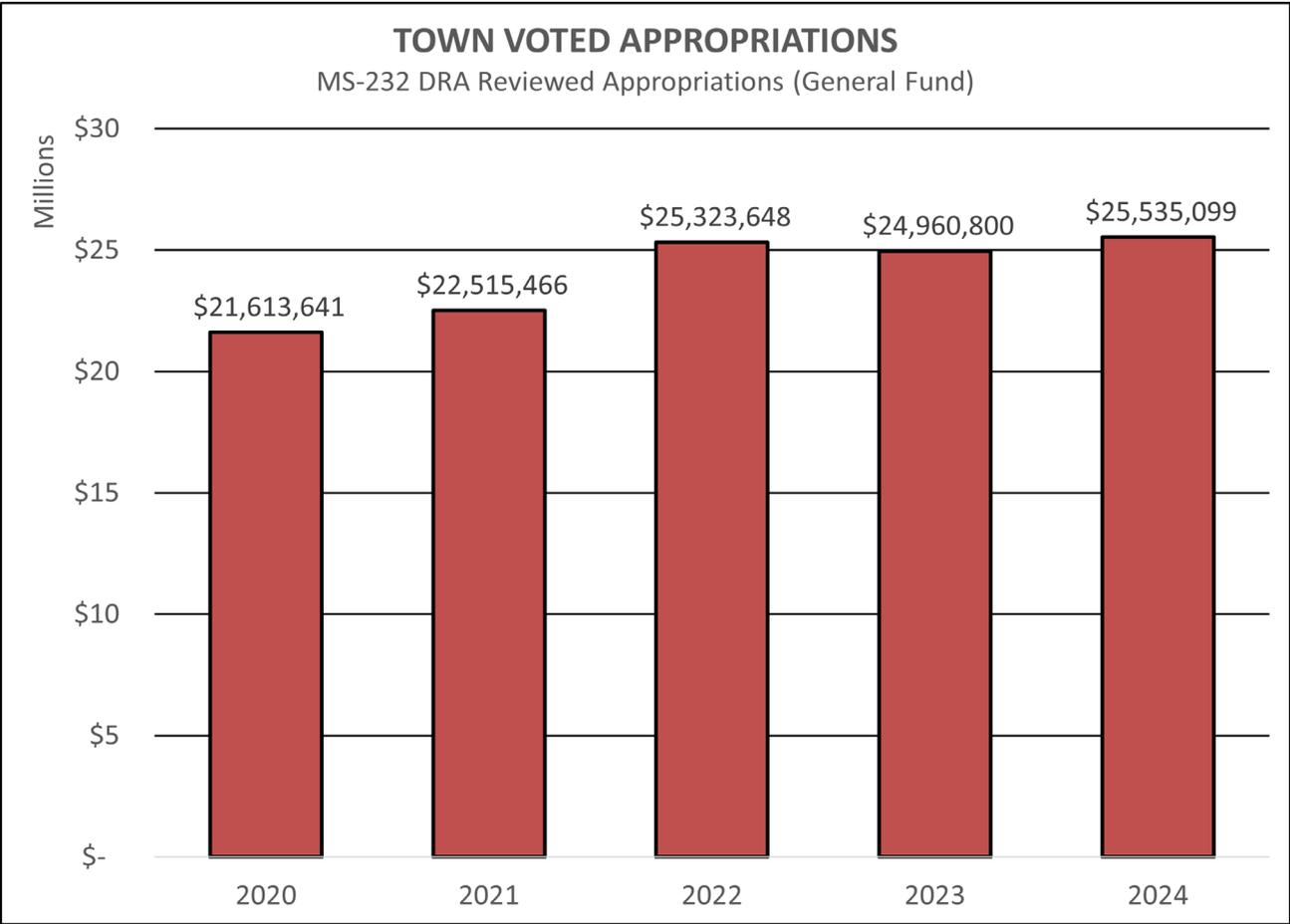
School Warrant Articles

Article #1 – Election of Officers

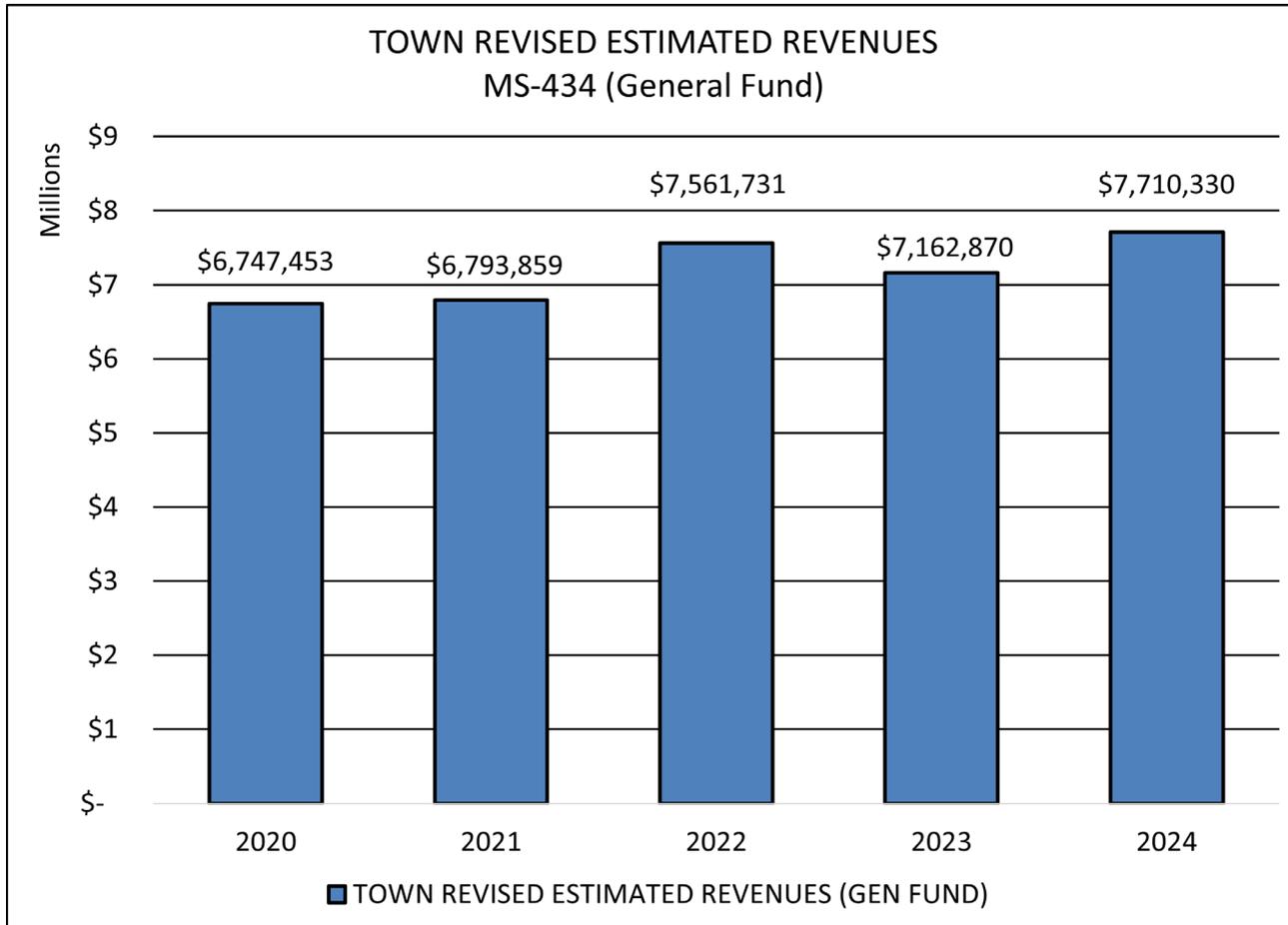
Article #2 – School Operating Budget

Article #3 – Capital Reserve Fund

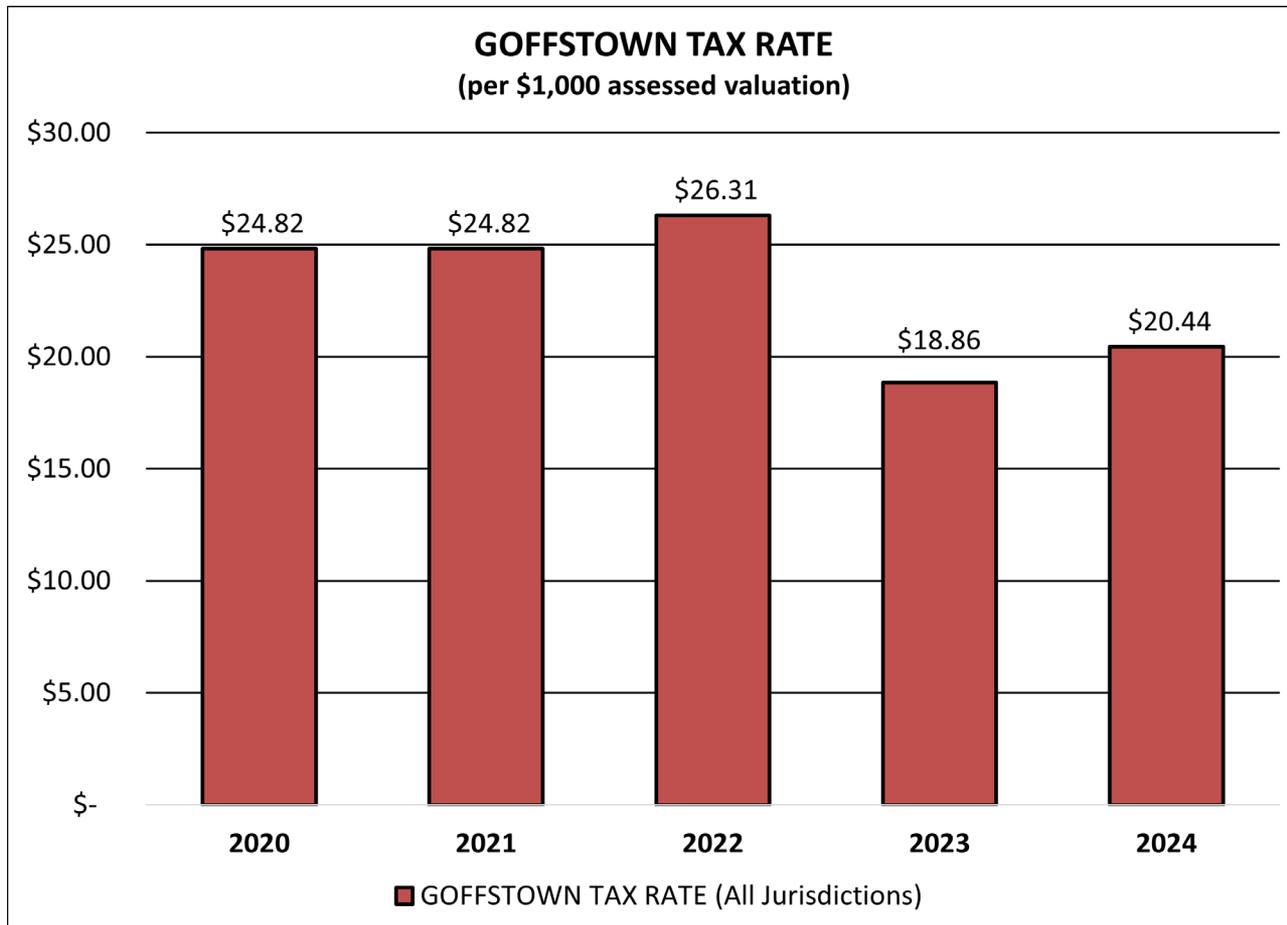
Appropriations



Revenues



Recent Tax History



Tax Impact

YEAR	2020	2021	2022	2023	2024
GOFFSTOWN TAX RATE (All Jurisdictions)	\$ 24.82	\$ 24.82	\$ 26.31	\$ 18.86	\$ 20.44
MEDIAN SINGLE-FAMILY ASSESSMENT	\$ 270,300	\$ 272,500	\$ 274,350	\$ 413,400	\$ 414,400
CALCULATED TAX BILL	\$ 6,708.85	\$ 6,763.45	\$ 7,218.15	\$ 7,796.72	\$ 8,470.34



Proposed Town Operating Budget

January – December 2025

Article #9

Town Operating Budget

2024 BUDGET	2025 DEFAULT	2025 PROPOSED
\$ 25,535,099	\$ 25,550,534	\$ 25,976,883

Difference between 2024 budget and proposed 2025 budget:

\$ 441,784 = 1.7%

Town Operating Budget Tax Impact

❖ Tax rates are ESTIMATES. Final tax rate is determined in the fall by the State.

* **Tax Bill Impact** calculated using value of Median Single-Family Home (\$ 414,400).

	Tax Rate Impact	Change (compared to 2024)		Tax Bill Impact*
2024 Tax Rate (Town)	\$ 6.89			
2025 Default Budget	\$ 6.88	- \$ 0.01	- 0.1 %	- \$ 2.75
2025 Proposed Budget	\$ 7.04	+ \$ 0.15	+ 1.7%	+ \$ 62.16



Taxes

Services

Services

Immediate Operating Expenses



Wages, utilities,
supplies,
maintenance

Medium-Range Capital Expenses



Vehicles, equipment,
small projects

Long-Range Capital Expenses



Major projects, very
expensive vehicles
or equipment

Increased Costs

Included in Default Budget

- Wage Increases for Union Employees (Police Officers, Police Dispatchers/Clerks, and DPW Workers)

Not Included in Default Budget

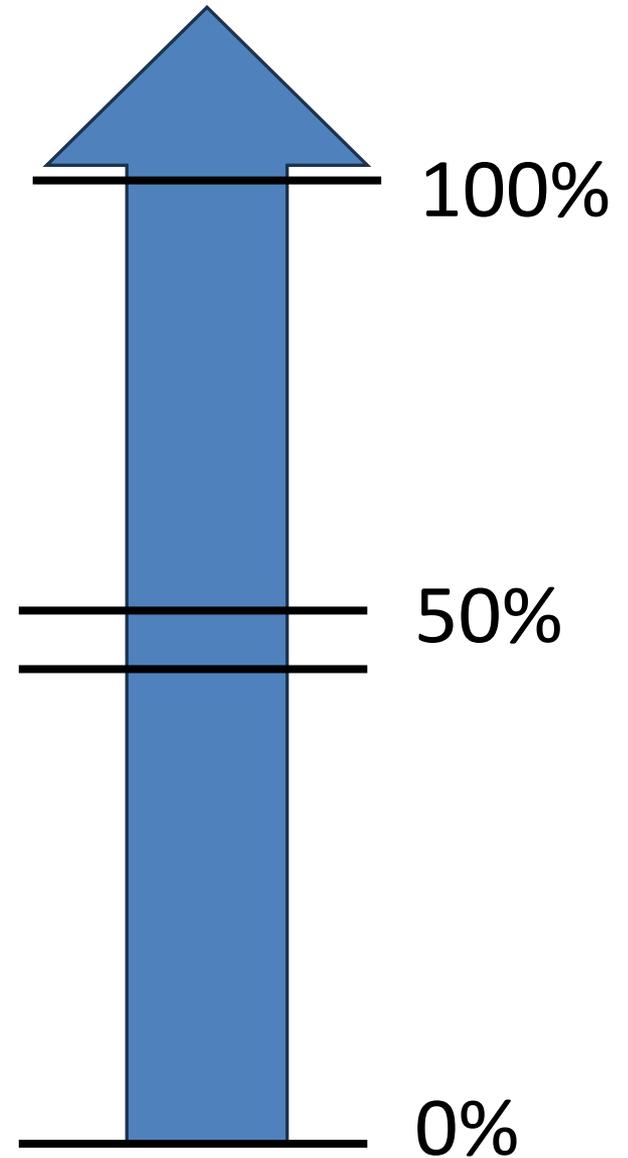
- Health Insurance: +9.5%
- IT Costs: Hardware and Software Licenses
- Solid Waste Tipping Fees: +17% in past 2 years
- Wage Increases for Nonunion Employees

30%
Turnover!!



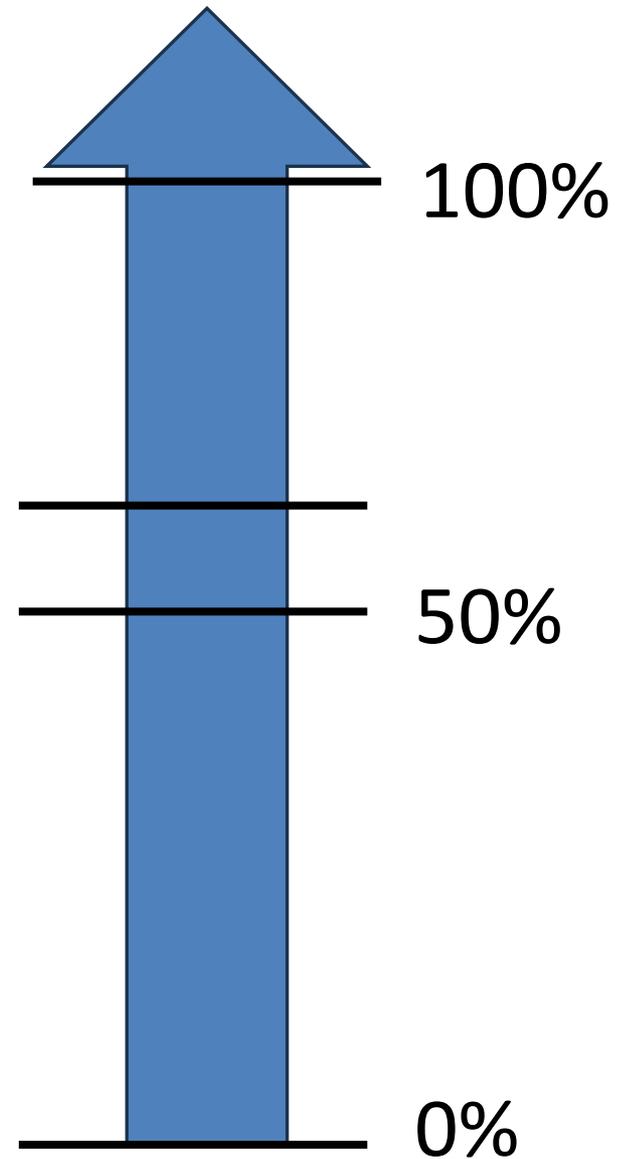
Employee Compensation as compared to other N.H. Towns before the implementation of the compensation plan.

Goffstown Employees—Average 46%



Employee Compensation as compared to other N.H. Towns after the implementation of the compensation plan.

Goffstown Employees—Average 60%



Goffstown Employees Compensation Plan

Plan adopted by the Select
Board in late 2023

Union Employees

50% of total town workforce

- ❖ Police Officers (2024)
- ❖ Police Dispatchers/Clerks (2024)
- ❖ DPW Workers (2024)
- ❖ Firefighters (2025)

Non-union Employees

50% of total town workforce

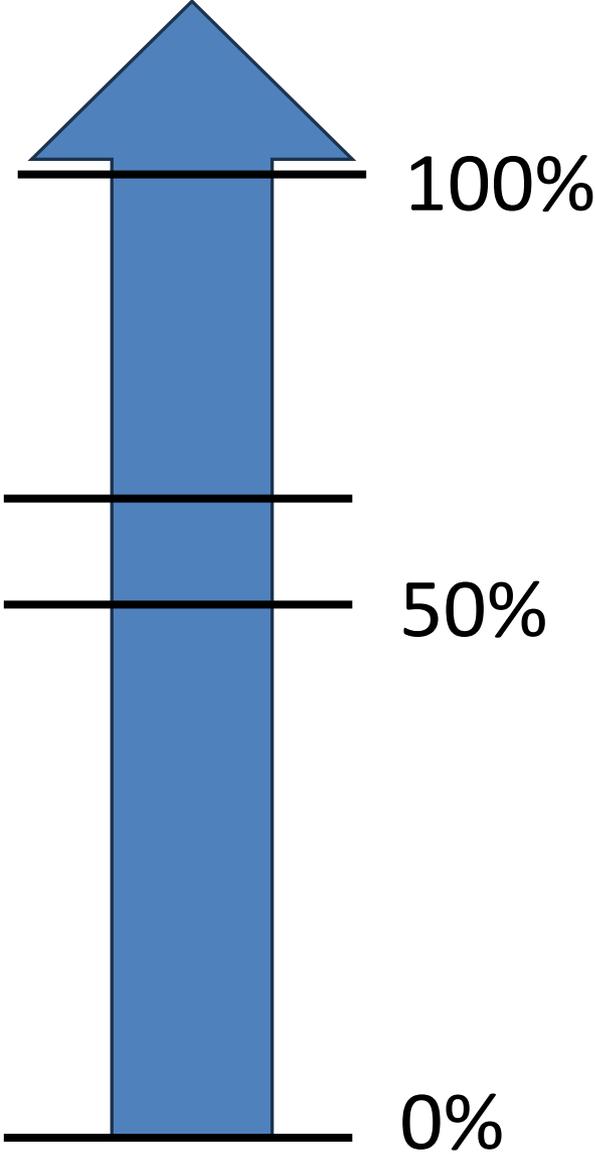
The Problem

1. Inequity between union and non-union employees
2. High turnover and vacant positions
3. Data relevancy

Employee Compensation as compared to other N.H. Towns

Goffstown Employees—Average 60%

July 1, 2024



Budget Committee Priorities

1. Avoid default — i.e., present a budget that voters would support
2. Support the employee compensation plan
3. Limit the impact on town services

Services

Immediate Operating Expenses



Wages, utilities,
supplies,
maintenance

Medium-Range Capital Expenses



Vehicles, equipment,
small projects

Long-Range Capital Expenses



Major projects, very
expensive vehicles
or equipment

Services

Immediate Operating Expenses



Wages, utilities,
supplies,
maintenance

Medium-Range Capital Expenses



Vehicles, equipment,
small projects

Long-Range Capital Expenses



1. culvert project
2. tennis/pickleball courts
3. road plan

Services

Immediate Operating Expenses



Wages, utilities,
supplies,
maintenance

Medium-Range Capital Expenses



Vehicles, equipment,
small projects

Long-Range Capital Expenses



Major projects, very
expensive vehicles
or equipment

Medium-Range Capital Expenses

What We Kept

- Ballot machines
- Pinardville Fire station HVAC study
- Library windows replacement
 - (1/2 of the request)
- Road plan
 - (about 2/3 of request)

What We Cut

- Fire Dept. command vehicle
- Modified police cruisers request & library window request
- Road plan (about 1/3 of request)
- All DPW vehicle and equipment requests:
 - solid waste packer (delayed from 2024)
 - F-550 with sander and snowplow
 - 18' trash trailer
 - roll-off truck and trailer
 - 2 message boards

Article #9

Town Operating Budget

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Difference between 2024 budget and proposed 2025 budget:

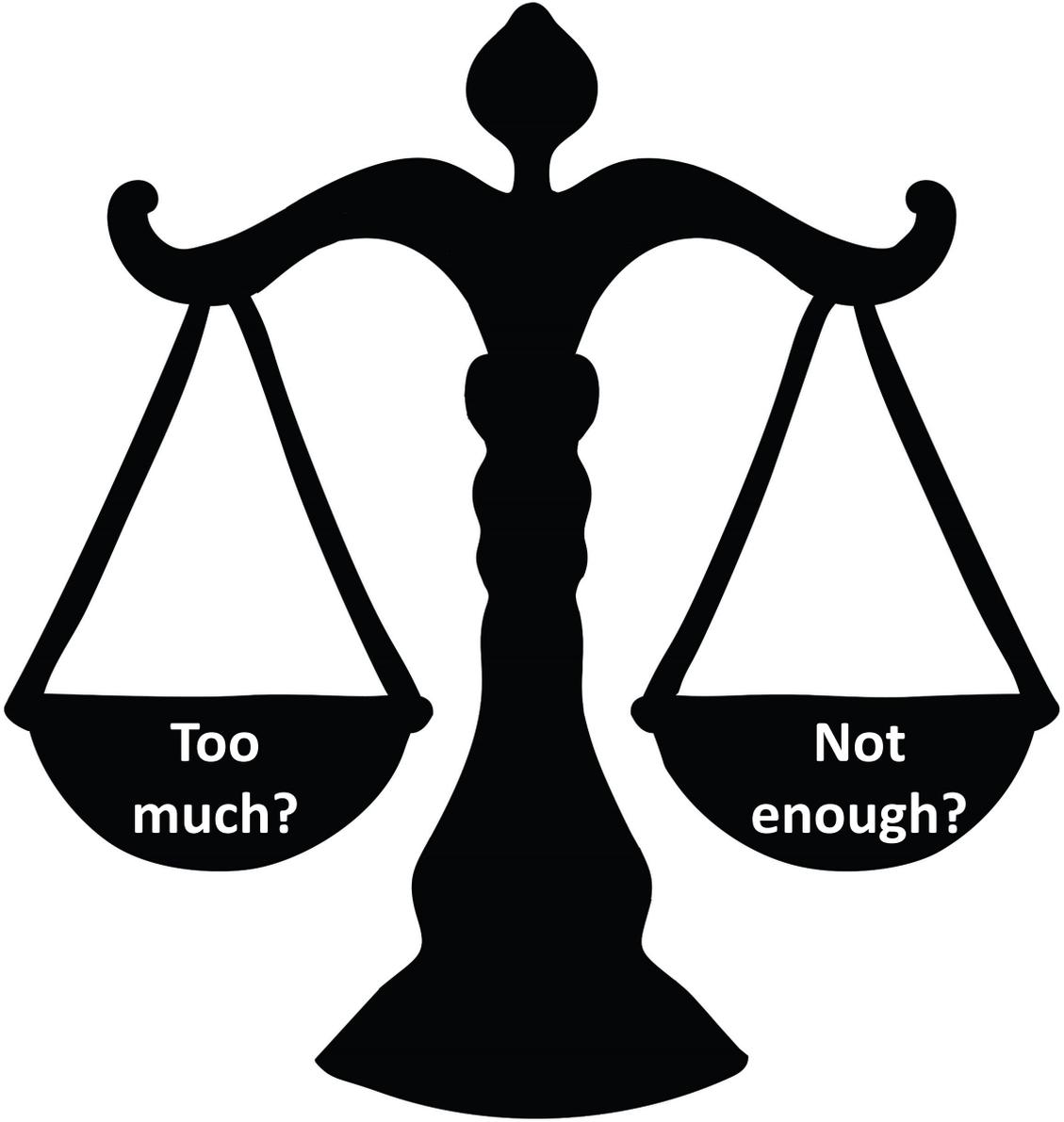
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Town Operating Budget Tax Impact

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2025 Default Budget	\$ 6.88	- \$ 0.01	- 0.1 %	- \$ 2.75
2025 Proposed Budget	\$ 7.04	+ \$ 0.15	+ 1.7%	+ \$ 62.16



**Too
much?**

**Not
enough?**

Budget Committee Priorities

1. Avoid default — i.e., present a budget that voters would support
2. Support the employee compensation plan
3. Limit the impact on town services

Non-
Taxation
Budgets

**Goffstown Village Water
Precinct (\$ 3,123,461)**

**Grasmere Village Water
Precinct (\$ 303,317)**

**Sewer Enterprise Fund
(Article #10)**

Article #10

Sewer Enterprise Fund

	2024 BUDGET	2025 DEFAULT	2025 PROPOSED
Sewer Enterprise Fund Total	\$ 1,783,296	\$ 1,783,876	\$ 2,236,574

*To be paid by customer fees. No tax impact for this article.

Article #11

Collective Bargaining Agreement

Professional Firefighters of Goffstown, IAFF Local 3420

- ❖ 3-Year Agreement covering 24 FT Firefighters and Fire Lieutenants
- ❖ **Retention a key factor in negotiations**
- ❖ Implement competitive wages and benefits
 - ❖ Base Wages for Firefighters, Master Firefighters, and Lieutenants are at the average base wage for other full-time departments Goffstown competes with.
 - ❖ Starting FF increased 10.3%; FF Matrix increased 9.1%; Fire LTs Matrix increased 10.7%.
 - ❖ 3.0% Matrix Adjustment in years 2 and 3 of the CBA, to stay competitive with area agencies.
- ❖ Adjustments to longevity to begin earlier for all bargaining members
- ❖ Added a 36-month training agreement
- ❖ Added 11th holiday

Article #11

Collective Bargaining Agreement

Professional Firefighters of Goffstown, IAFF Local 3420

BALLOT COST CALCULATION		Increases in 2025	Increases in 2026	Increases in 2027
		\$ 136,983	\$ 182,289	\$ 105,628

Estimated Tax Impact of Increases				
Estimated Tax Rate Impact		+ \$ 0.05	+ \$ 0.07	+ \$ 0.04
Estimated Tax Bill Impact *		+ \$ 20.72	+ \$ 29.01	+ \$ 16.58

* **Tax Bill Impact** calculated using value of Median Single-Family Home (\$ 414,400)

Article #12

Deposit into Fire Apparatus CRF from Unassigned Fund Balance

**\$ 350,000 from the unassigned fund balance
(no new taxation)**

The Fire Department anticipates replacing 3 major pieces of apparatus in next 10 years:

Year	Projected Replacement	Projected Cost (current estimate)
2026	ENGINE 3 (2005 Engine)	\$ 800,000
2030	TOWER 1 (2010 Aerial Ladder)	\$ 2,100,000
2032	TANKER 1 (2012 Tanker)	\$ 1,300,000

Article #12

Deposit into Fire Apparatus CRF from Unassigned Fund Balance

- ❖ The Fire Department currently maintains a 20-year apparatus/vehicle matrix, planning well in advance for necessary replacements.

Goffstown Fire Department Replacement Schedule 2025 - 2045

Current Year		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	Expected Life	Replace Age*	
Capital Reserve Fund	Engine 1	2018											2036											18	18
	Engine 2	2023															2040							18	21
	Engine 3	2005		2026																				18	21
	Tanker 1	2012							2032															20	20
	Tower 1	2010						2030																18	20
Annual Fire CIP Budget	Car 1 (C1)	2020			2028								2036											8	8
	Car 2 (C2)	2015	2025							2033								2041						8	10
	Car 3 (C3)/U2	2023						2031								2039								8	8
	Utility 1 (K1)	2020				2029							2037											8	9
	Utility 2/ (C3)																								
Annual Fire Budget	Forestry 1	2014				2029																		15	15
	UTV 1	2018		2027																				11	9
	Boat 1	2006		2026									2037											11	20
Annual EMS CIP Budget	Boat 2	2017							2032													2045		11	15
	Ambulance 1	2022					2030								2038									8	8
	Ambulance 2	2023						2031								2039								8	8
	Ambulance 3	2017	2025							2033								2041						8	8

*if received same year as purchased

Article #13

Special Warrant Article, proposed by the Select Board:

\$ 450,000 to the Road Improvement Plan

- For the purpose of road reclamation.
- To be added to the \$ 1.15 Million in the Road Plan in the operating budget. This brings it up to the amount approved in 2023 and 2024.
- To be raised by taxation
- Passage of this article will direct the Select Board to include this amount in future operating and default budgets of the Town of Goffstown.

Estimated Tax Impact of Increases	
Estimated Tax Rate Impact	+ \$ 0.16
Estimated Tax Bill Impact	+ \$ 66.30

Article #14

Special Warrant Article, proposed by petition:

\$ 50,000 for a third-party operational efficiency study and audit of all departments

— Goal is to identify opportunities for improved efficiencies and identify potential risks within the Town of Goffstown.

— Study includes: Town Hall, Police, Fire, Library, Department of Public Works, and Parks and Recreation.

—To be raised by taxation

Estimated Tax Impact of Increases	
Estimated Tax Rate Impact	+ \$ 0.02
Estimated Tax Bill Impact *	+ \$ 8.28

Total Tax Impact

If all articles are passed by the voters:

ARTICLE	TOTAL AMOUNT	EST. TAX RATE IMPACT	MEDIAN SINGLE-FAMILY HOUSE
Article #9	\$ 25,976,883	+\$ 0.15	\$ 62.16
Article #11	\$ 136,983	+\$ 0.05	\$ 20.72
Article #12	\$ 350,000	+\$ 0.00	\$ 0 (unassigned fund balance)
Article #13	\$ 450,000	+\$ 0.16	\$ 66.30
Article #14	\$ 50,000	+\$ 0.02	\$ 8.28
TOTAL	\$ 26,963,866	+\$ 0.38	\$ 157.46

Notes:

- Article #10 is the Sewer Enterprise Fund (no taxation) and not included
- Article #11 is the cost for the 1st year only of the firefighters' contract