
2025 Town Meeting Guide

Goffstown, New Hampshire



First Session of the Annual Meeting Ballot Determination Meeting (“Deliberative Session”)

When: Tuesday, February 4, 2025 at 7:00 p.m.

Where: Goffstown High School Gymnasium
27 Wallace Road
Goffstown, NH 03045

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

Second Session of the Annual Meeting Official Ballot Voting Day

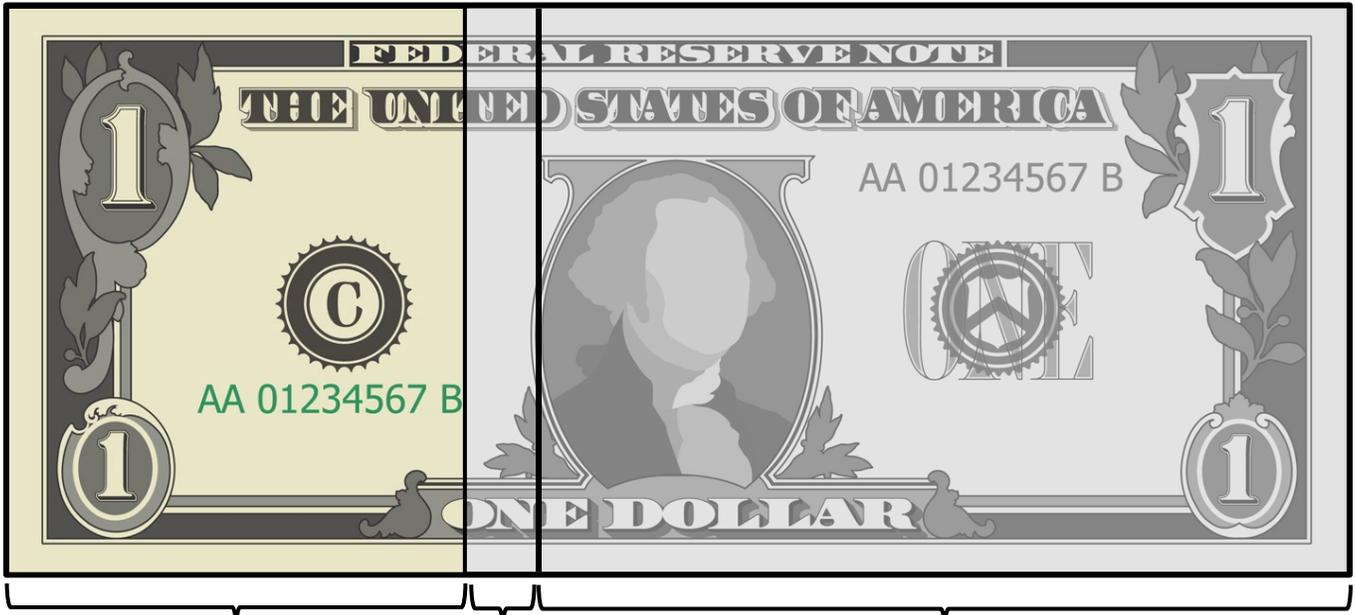
When: Tuesday, March 11, 2025
Polls Open at 7:00 a.m.
Polls Close at 7:00 p.m.

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

Fifth District
Bartlett Elementary School
689 Mast Road

www.goffstownnh.gov/325/Elections

Breakdown of Your 2024 Property Tax Dollar



Municipal
33.7%

County
4.3%

Local & State Education
62.0%

Approximately 33.7% of your property tax dollars are being discussed at this meeting.

Tax Dollars by Municipal Services

Estimated Tax Bill of \$2,917.38 on Median Single-Family Home (\$414,400)
Based on Budget Committee proposed 2025 Operating Budget

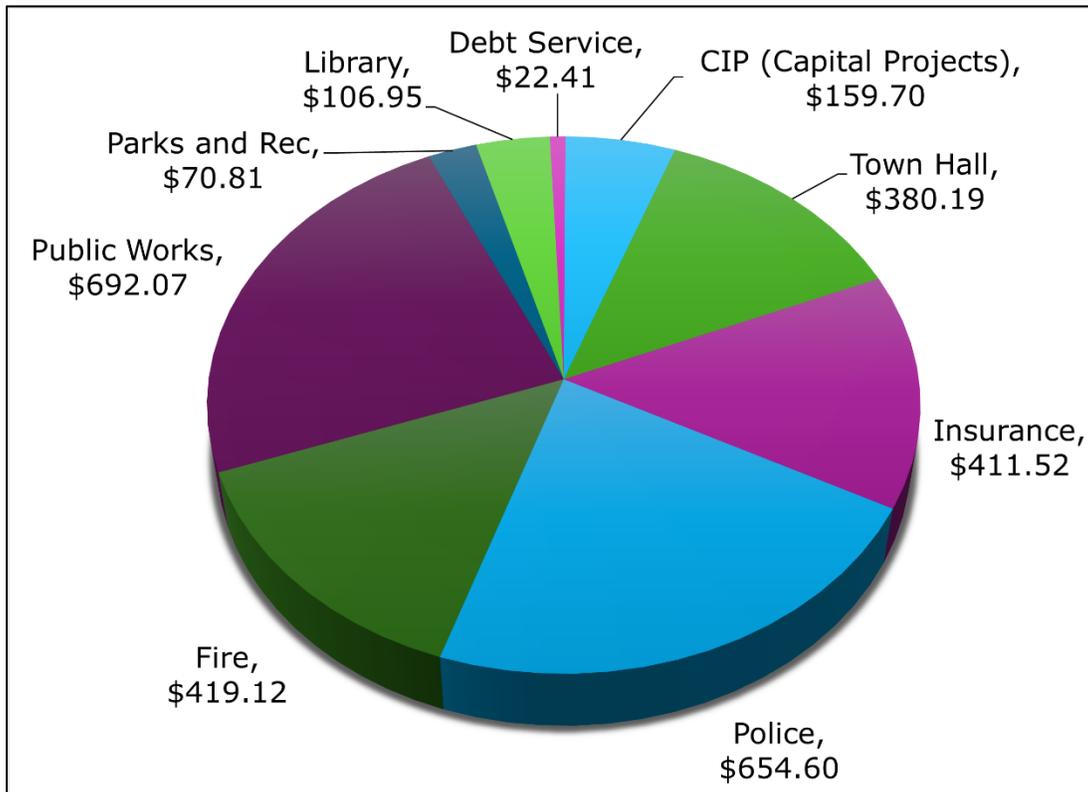


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MODERATOR'S RULES OF PROCEDURE

2024 GOFFSTOWN TOWN DELIBERATIVE SESSION

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.

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

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)).
- 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

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

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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Calculation of Estimated Tax Impact

Estimated Tax Rate Impacts and Estimated Increase on the 2025 Municipal portion of tax bill are ONLY estimates.

- The estimated Tax Rate Impacts in this handout are based upon the 2024 MS-1 valuation of \$ 2,744,025,800 (*there is no assumed increase in Town valuation for these calculations*).

$$\begin{array}{rcl}
 \text{Estimated} & \text{Estimated Municipal} & \\
 \text{Tax Rate} & \text{Tax Effort} & \times 1,000 \\
 \text{Impact} & = \frac{\hspace{10em}}{\hspace{10em}} & \\
 & & \$ 2,744,025,800
 \end{array}$$

- The estimate Tax Rate Impact for the Operating/Default Budgets are based on revenues estimated during the budget process and can vary greatly by increases or decreases in revenues. Projected revenues include \$2.2M in projected shared revenues from the State of NH.

The estimated Increase to 2025 Municipal portion of the tax bill in this handout is calculated as:

$$\begin{array}{rcl}
 \text{Estimated Increase} & \text{Estimated} & \text{2024 Median} \\
 \text{2025 Municipal} & \text{Tax Rate} & \text{Single-Family residence} \\
 \text{portion of tax bill} & \text{Impact} & \text{(\$414,400 valuation)} \\
 = & \frac{\hspace{10em}}{\hspace{10em}} & \\
 & & 1,000
 \end{array}$$

Example (Article 13, \$450,000 Appropriation for Road Plan)

$$\begin{array}{rcl}
 \text{Estimated Increase} & \$0.16 & \times \$414,400 \\
 \text{2025 Municipal} & = \frac{\hspace{10em}}{\hspace{10em}} & = \underline{\underline{\$66.30}} \\
 \text{portion of tax bill} & & 1,000
 \end{array}$$

2025 Warrant Articles with Explanation

ARTICLE 1 ELECTION OF CANDIDATES

CANDIDATES

- The list of Candidates that will appear on the Town ballot are 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 are also available on the Town website at: www.goffstownnh.gov/325/Elections
- 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/

ARTICLES 2 - 8 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/325/Elections
- Questions on any of the Zoning Amendments can be directed to the Planning & Zoning Office at Town Hall (Mon – Fri 8:00 a.m. to 4:00 p.m.).
(603) 497-8990 ext. 117

2025 Warrant Articles with Explanation

ARTICLE 9

To see if the Town will raise and appropriate for the operation, expenses and commitments of the Town General Fund, the budget approved by the Budget Committee in the amount of

Twenty-Five Million, Nine Hundred Seventy-Six Thousand, Eight Hundred Eighty-Three Dollars (\$25,976,883).

This budget will be predicated by estimated revenues in the amount of Seven Million, Two Hundred Fifty-Nine Thousand, Five Hundred Eighty-Six Dollars (\$7,259,586).

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 a General Fund 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-Five Million, Nine Hundred Seventy-Six Thousand, Eight Hundred Eighty-Three Dollars (\$25,976,883)?

Should this article be defeated, the default budget shall be Twenty Five Million, Five Hundred Fifty Thousand, Five Hundred Thirty-Four Dollars (\$25,550,534), 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 15-0-0.

EXPLANATION

- This year the Town’s Operating Budget consists of the General Fund only. The General Fund is the primary operating fund for the Town, covering the expenses for Town Hall, Police, Fire, Public Works, Parks & Recreation, and the Library. This fund is mainly supported by property taxes, local fees and revenues, and shared revenue from the State of New Hampshire.

2025 Warrant Articles with Explanation

Article 9 EXPLANATION cont.

- The proposed operating budget is an increase of Four Hundred Forty-One Thousand, Seven Hundred and Eighty-Four Dollars (\$441,784) over the 2024 appropriation. This is a 1.7% increase.

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

Cost Drivers

- Increased Software, Hardware, & Telecomm costs (+11.3% from 2024; +20.5% from 2023)
- Increases in Solid Waste, Recycling, Bulky Waste, and Household Hazardous Waste disposal fees (+7.1% from 2024; +14.0% from 2023)
- Increases in Townwide Insurance (+6.7%)
- Approved Wage Increases for Union CBAs and Non-Union Wage Increases

What is Included in Default Budget?

- Contractual wage increases for 3 Union CBAs approved by voters at last year's Town Meeting – Patrol Officers, Dispatchers, and DPW.
- All funded positions from the approved 2024 budget. Town Hall reduced one vacant part-time position in both the Default Budget and the Proposed Budget.
- Non-Union wages at 2023 levels; due to Town being in Default Budget in 2024.

What is Not Included in the Default Budget?

- Health Insurance
- IT Costs: Hardware and Software Licenses
- Solid Waste Tipping Fees
- Wage Increases for Non-Union Employees

Proposed Budget Estimated Impacts

- The estimated tax rate impact of the Budget Committee's proposed Operating Budget is **15 cents**.
- The estimated increase to the 2025 municipal portion of the tax bill for a median single-family residence is **\$62.16** total.

Default Budget

- The estimated tax rate impact of the Default Budget is a decrease of **1 cent**.
- The estimated decrease to the 2025 municipal portion of the tax bill for a median single-family residence for the Default Budget is **\$2.75** total.

2025 Warrant Articles with Explanation

ARTICLE 10

To see if the Town will raise and appropriate for the operation, expenses and commitments of the Sewer Enterprise Fund, the budget approved by the Budget Committee in the amount of Two Million, Two Hundred Thirty-Six Thousand, Five Hundred and Two Dollars (\$2,236,502).

This budget will be predicated by estimated revenues collected from sewer use fees in the amount of Two Million, Two Hundred Thirty-Six Thousand, Five Hundred and Two Dollars (\$2,236,502). This article is paid for by customers serviced by the Goffstown Sewer collection System, which operates as a municipal enterprise fund. This article (Sewer Enterprise Fund operating budget) has no tax impact.

The motion on the sewer fund 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 a Sewer Enterprise Fund operating budget, 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 Two Million, Two Hundred Thirty-Six Thousand, Five Hundred and Two Dollars (\$2,236,502)?

Should this article be defeated, the default budget for the Sewer Enterprise Fund shall be One Million, Seven Hundred Eighty-Three Thousand, Eight Hundred Seventy-Six Dollars (\$1,783,876), 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 is paid for by customers serviced by the Goffstown Sewer collection System, which operates as a municipal enterprise fund. This article (Sewer Enterprise Fund operating budget) has no tax impact.

Recommended by the Sewer Commissioners 3-0-0.

Recommended by the Budget Committee 15-0-0.

EXPLANATION

- The Sewer Fund operates as an Enterprise Fund, completely supported by fees paid by customers connected to the sewer system. There are 2,169 sewer accounts billed twice a year.
- **The Sewer Enterprise Fund Budget has no tax impact.**
- The department is managed by three elected Commissioners who serve staggered three-year terms. Daily operations are overseen by 3 Full-Time Non-Union Employees.
- Highlight of the 2025 SEWER ENTERPRISE FUND BUDGET is the replacement purchase of a 2015 F350 Truck.

2025 Warrant Articles with Explanation

ARTICLE 11

To see if the Town of Goffstown will vote to approve the cost items included in the collective bargaining agreement reached between the Select Board and the Professional Firefighters of Goffstown, Local #3420, International Association of Firefighters which calls for the following increases in salaries and benefits at the current staffing level:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2025	\$ 136,983
2026	\$ 182,289
2027	\$ 105,628

And further to raise and appropriate the sum of One Hundred Thirty-Six Thousand Nine Hundred Eighty-Three Dollars (\$136,983) 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 9.)*

Recommended by the Select Board 5-0-0.

Recommended by the Budget Committee 15-0-0.

EXPLANATION

- This is a 3-year contract that covers 24 full-time Firefighters and Fire Lieutenants at the Fire Department.
- Retention was a key factor in negotiations. The Fire Department has experienced high turnover in the last 6-years. 19 Full-time FFs have been hired to work at other NH Fire Departments PLUS 10 FFs retired or changed careers.
- The CBA increases the wage matrix by 10%, which brings the wage matrix to the average of other full-time NH departments.
- The CBA also has 3.0% Matrix Increases in years 2 and 3 of the CBA.
- Implements a 36-month training agreement.

BALLOT COST CALCULATION	Increases in 2025	Increases in 2026	Increases in 2027
Proposed Wage Adjustment	\$96,351	\$137,557	\$78,989
Add 11th Holiday	\$7,737	\$1,021	\$590
Longevity	\$800	\$1,000	\$1,300
Medicare rate 0.0145	\$1,521	\$2,024	\$1,173
NHRS rate (7/1/26 rate) 0.2915	\$30,575	\$40,687	\$23,576
Ballot Cost: (increase over prior year)	\$136,983	\$182,289	\$105,628

- The Estimated tax rate impact in 2025 is **5 cents**.
- The Estimated increase to the 2025 municipal portion of the tax bill for a median single-family residence is **\$20.72**.

2025 Warrant Articles with Explanation

ARTICLE 12

To see if the Town will vote to raise and appropriate Three Hundred Fifty Thousand Dollars (\$350,000) to be added to the Fire Department Apparatus Capital Reserve Fund previously established in 2008.

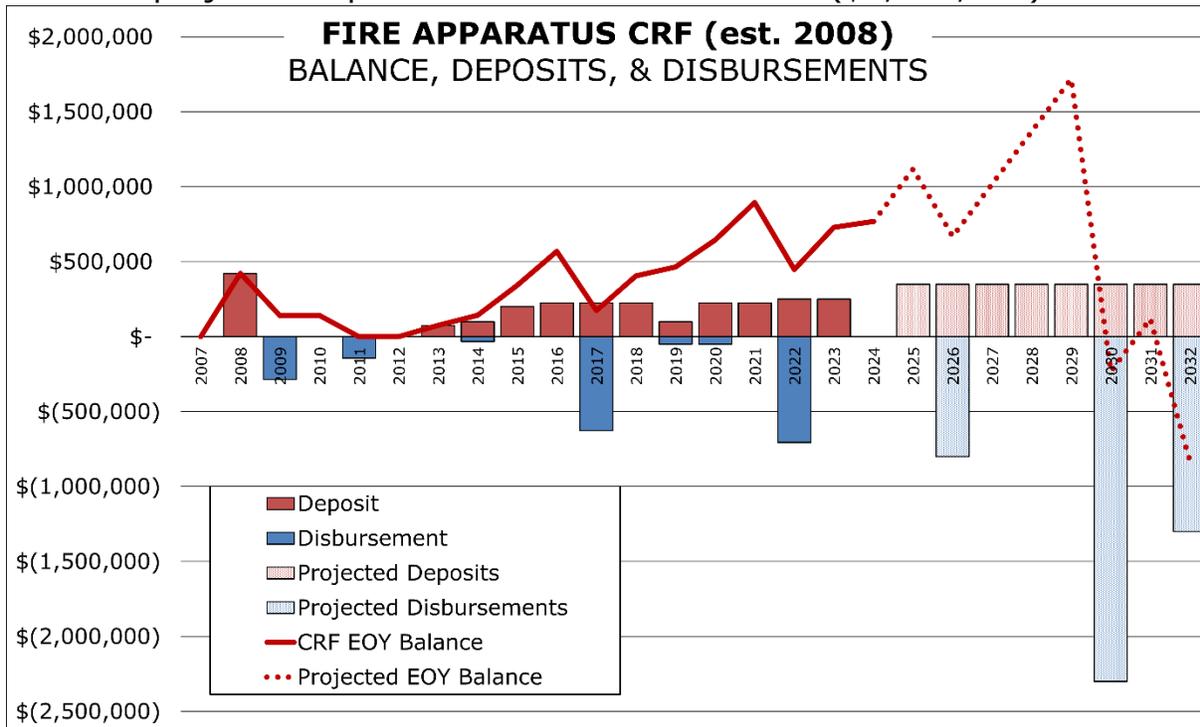
This sum to come from unassigned fund balance. No new amount to be raised by taxation. (Majority vote required.)

Recommended by the Select Board 5-0-0.

Recommended by the Budget Committee 14-1-0.

EXPLANATION

- Article 12 seeks to appropriate \$350,000 to deposit into the Fire Apparatus Capital Reserve Fund.
- This sum will be raised from unassigned fund balance. No NEW amount to be raised by taxation. (Fund Balance Explanation on pgs. 12-13)
- 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 (12/31/24) is \$768,330.
- Fire Department presents a vehicle replacement matrix to the CIP Committee each year. There are three major fire apparatus scheduled for replacement in the next 8 years.
 - 2026 projected replacement of 2005 Engine 3 (\$800,000)
 - 2030 projected replacement of 2010 Tower 1 (\$2,100,000)
 - 2032 projected replacement of 2012 TANKER 1 (\$1,300,000)



2025 Warrant Articles with Explanation

EXPLANATION OF UNASSIGNED FUND BALANCE

Q. What is “Unassigned Fund Balance”?

A. This is a difficult term to explain as this term does not exist in the private sector nor does it exist in personal finances. Fund balance, in general, is a balance sheet account that represents the difference between a municipality’s assets and liabilities, as of a certain point in time. This is not cash in the bank.

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

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

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

The unassigned fund balance also assists the Town in managing cash flow, financing expenditures from the beginning of the year until property taxes are collected in June/July and again in November/December. Responsible long term financial planning requires an adequate level of unassigned fund balance for unforeseen expenses, to allow the Select Board flexibility to stabilize the tax rate, and to attain a favorable bond rating.

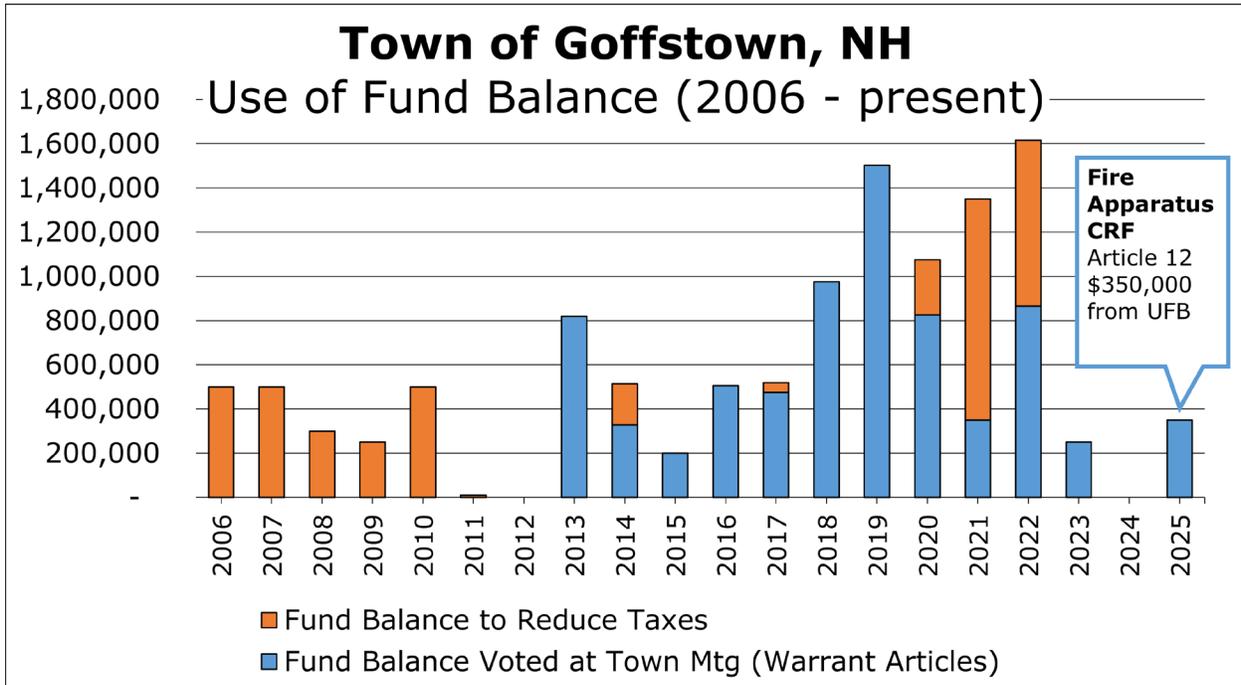
Q. What are the processes to use unassigned fund balance?

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

1. At tax rate setting each fall the Select Board can use fund balance to stabilize the town side of the tax rate. The Select Board used \$1,000,000 to reduce taxes in 2021 and \$750,000 to reduce taxes in 2022.
2. If an emergency occurs during the year which requires overspending the adopted budget, then there is a legal process involving the Budget Committee and the Department of Revenue Administration to allow the Select Board to use unassigned fund balance for an emergency.
3. A town can choose to fund purchases with the UFB upon voter approval at the Annual Town Meeting. The Town’s auditors recommend that those purchases be onetime purchases and not ongoing operating costs.

2025 Warrant Articles with Explanation

EXPLANATION OF UNASSIGNED FUND BALANCE



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

A. The NH Department of Revenue Administration (NH DRA) recommends a range of 5.0% - 17.0% of the total general fund operating expenditures. In NH, the “general fund operating expenditures” is calculated by adding the Town’s general fund operating appropriations, the state education tax amount, the local school net tax commitment, and the county appropriation. In 2024 the “general fund operating expenditures” for the Town, School, and County was \$63,124,419.

The Government Finance Officers Association (GFOA) recommends no less than two months of the total “general fund operating expenditures”. Based on the 2024 Tax Rate calculations provided by the NHDRA, two months of “general fund operating expenditures” equals approximately \$10.5 Million.

The Town has a Fund Balance Policy, adopted by the Goffstown Select Board 04/23/07, revised 10/24/22. The Town’s Fund Balance Policy states: *The Town shall achieve and maintain a minimum unassigned fund balance at 12% of the calculated general fund operating expenditures as defined above.* The Town retained Unassigned Fund Balance of \$7,580,208 (12.01% of “general fund operating expenses”) at 2024 Tax Rate Setting (10/31/24).

Q. How does Goffstown plan to use unassigned fund balance in 2025?

A. In 2025 the Select Board is asking the voters to approve \$350,000 from unassigned fund balance to deposit into the Fire Apparatus Capital Reserve Fund (Article 12).

2025 Warrant Articles with Explanation

ARTICLE 13

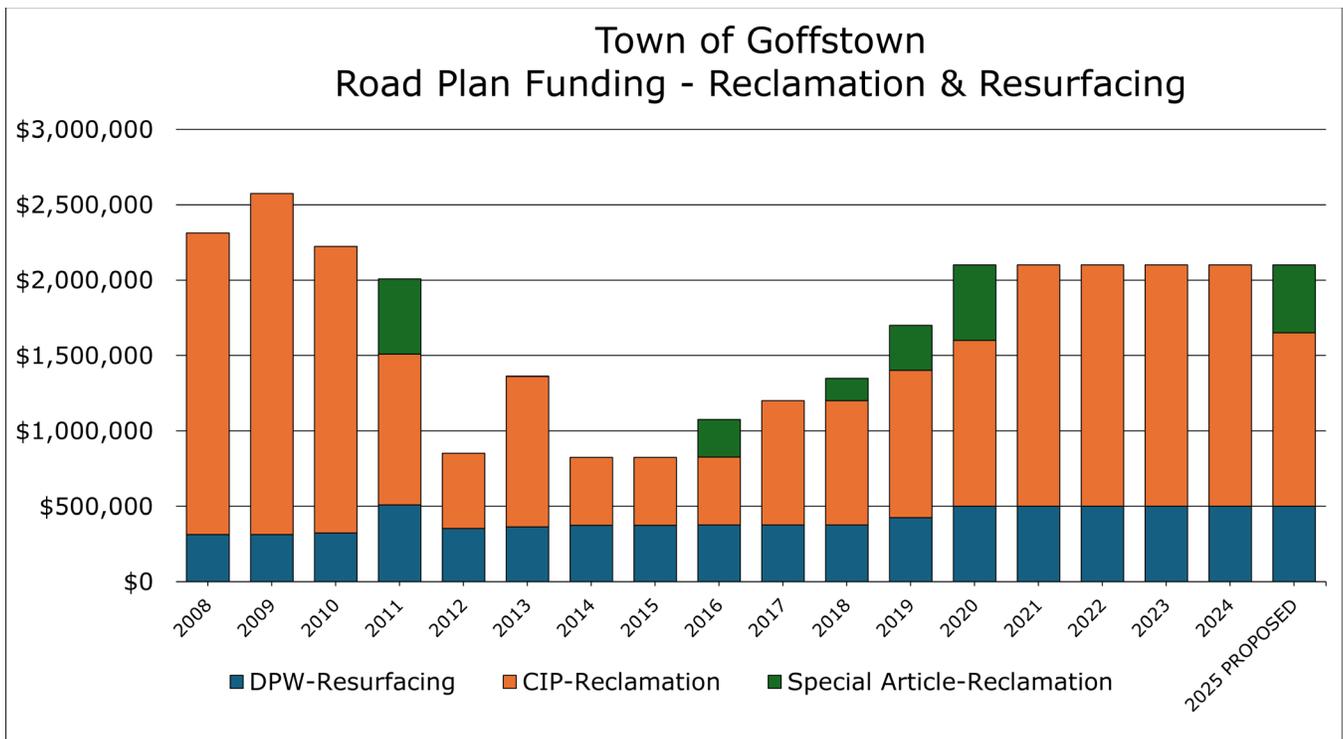
To see if the Town will vote to raise and appropriate an additional Four Hundred Fifty Thousand Dollars (\$450,000) for Goffstown’s Road Improvement Program. Passage of this article will direct the Select Board to include this amount in future operating and default budgets of the Town of Goffstown. *(This appropriation is in addition to Article 9.)*

Recommended by the Select Board 5-0-0.

Not Recommended by the Budget Committee 9-6-0.

EXPLANATION

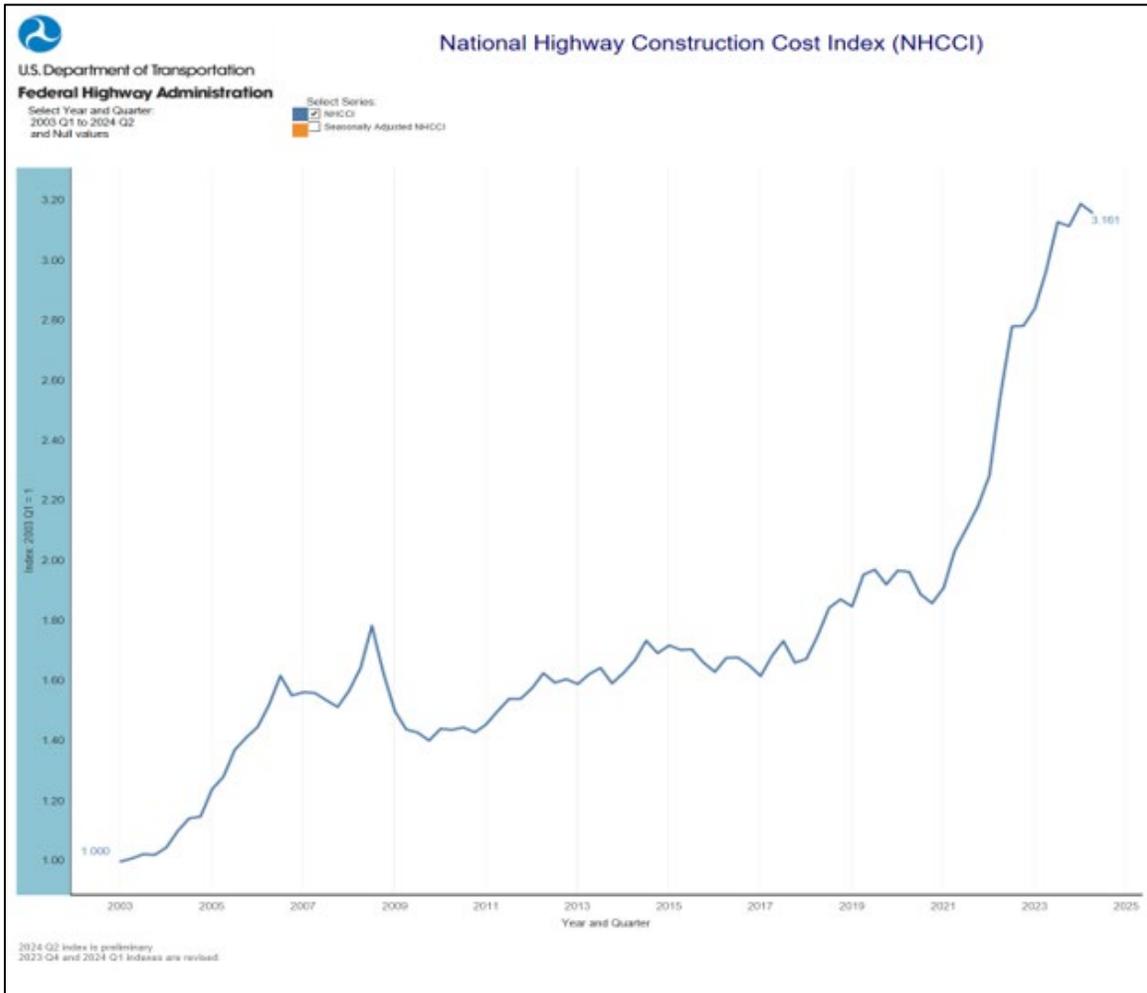
- This article would add an additional \$450,000 to the Road Plan budget in the operating budget; the proposed budget has \$500,000 in Resurfacing (under DPW) and \$1,150,000 for Reclamation (under CIP). Passage of this article would level fund the road plan in 2025.
- The Select Board added this appropriation article to give voters the choice about level funding the Road Plan.
- Prior to the Great Recession that started in 2008, the Town’s Operating Budget funded the Road Plan at \$2.5 Million Dollars. The annual funding of the Road Plan was reduced by more than 50% in 2012. As we recovered from the Great Recession, the Town incrementally increased funding to the Road Plan.



2025 Warrant Articles with Explanation

ARTICLE 13 EXPLANATION cont.

- The cost to resurface and reclaim public roads has greatly increased over the past 20 years, but in the last 3 years Highway Construction has spiked.



- This has an impact on how much road work the Town can do each year, as our purchasing power has decreased from 2008 to today.

Type of Treatment	Cost/Mile 2016	Cost/Mile 2024
1.5" maintenance asphalt overlay	\$72,000	\$117,000
Reclaim and Drainage, rural	\$300,000	\$560,000
Reclaim and Drainage, urban	\$517,000	\$861,000
Reclaim and Drainage, urban (contracted)	\$950,000	\$2,150,000

- The Estimated tax rate impact in 2025 is **16 cents**.
- The Estimated increase to the 2025 municipal portion of the tax bill for a median single-family residence is **\$66.30**.

2025 Warrant Articles with Explanation

ARTICLE 14

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 Seventy Percent (70%) to One Hundred Percent (100%). The Cable Franchise Agreement revenue share shall be as follows:

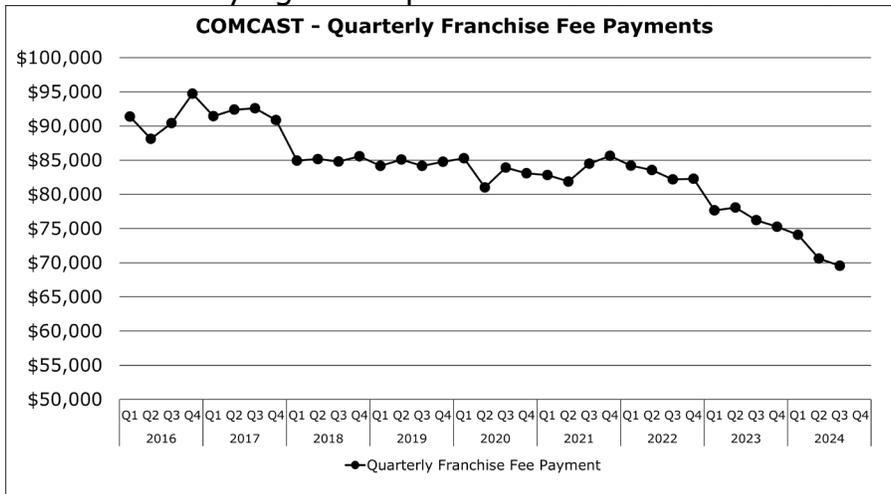
Beginning January 1, 2025 = 100% to the Cable Access Revolving Fund
0% to the Town's General Fund.

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 Cable Access Revolving Fund was established in 2013 to fund GoffstownTV, the Town's PEG Access Channels.
NOTE: PEG Stands for **P**ublic Access, **E**ducational, and **G**overnmental.
- This article is asking the voters to dedicate 100% of Comcast franchise fee to the Cable Access Revolving Fund.
- Since 2017, Franchise Revenue from Comcast has declined as consumers move towards other streaming services and broadband. At the same time GTV equipment costs continue to increase, as GTV moves to a model that streams over the public access Channels as well as a variety of different social media platforms.
- By dedicating 100% of Comcast's cable franchise fee to the Cable Access Revolving Fund, the Select Board is trying to keep Public Access television self-sustainable.



2025 Warrant Articles with Explanation

ARTICLE 15

To see if the Town will vote in accordance with RSA 72:62, to modify the solar exemption adopted by the Town in 2015 and increase the exemption to 100% of the amount of a residential solar energy system, up to the first 20 kW. (If adopted and approved, this article shall take effect for the 2025 property tax year. If this article is not adopted, the residential solar exemption shall remain at 100% of the amount, up to the first 10 kW or less, if any).

Recommended by the Select Board 5-0-0.

EXPLANATION

- NH State law permits cities and towns to offer exemptions from local property taxes for certain renewable energy installations, including solar energy systems.
- The goal of the exemption is to create a tax neutral policy within a municipality to encourage adoption of green energy sources.
- The Town adopted the exemption for solar energy systems in 2015, exempting the value of the first 10 kW (kilo-Watts) from taxation. Any solar energy system larger than 10 kW is taxed on the value of the solar energy system's additional power generation.
- The Town currently has 158 properties with the solar exemption. Only 45 have solar energy systems above the current 10 kW exemption that would benefit from this change. Changing the solar exemptions from 10 kW (kilo-Watt) to 20 kW (kilo-Watt) would increase the exempt value from \$1,252,300 to an estimated \$1,415,600; an increase to the amount of exempt property value by approximately \$163,000.
- The Town's total value is just north of \$2.7 Billion Dollars. An increase of \$163,000 to the Solar Energy System exemption amounts to 0.0059% of the Town's total value and would not impact the tax rate.

2025 Warrant Articles with Explanation

ARTICLE 16

Shall the voters of Goffstown vote to raise and appropriate the sum of \$50,000 to fund a third-party operational efficiency study and audit of all departments, with the goal of identifying opportunities for improved efficiencies and identify potential risks within the Town of Goffstown?

This study would include, but not be limited to, the following departments: Town Hall, Police, Fire, Library, Department of Public Works (DPW), and Parks and Recreation. *(This appropriation is in addition to Article 9.)*

(Majority Vote Required.)

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

Not Recommended by the Budget Committee 15-0-0.

EXPLANATION

- Article 16 is a Citizen Submitted Petition Warrant Article.
- The Supervisors of the Checklist certified 39 registered voters signed the petition.
- The Goffstown Select Board voted 5-0-0 to NOT Recommend Article 16.
- The Goffstown Budget Committee voted 15-0-0 to NOT Recommend Article 16.
- The Estimated tax rate impact in 2025 is **2 cents**.
- The Estimated increase to the 2025 municipal portion of the tax bill for a median single-family residence is **\$8.28**.

2025 Warrant Articles with Explanation

ARTICLE 17

To see if the Town will direct the Town Manager to make available access to the check register on the town website. Similar information has been available to Bedford residents for many years. Bedford residents can monitor monthly expenses paid out of the school district bank account. Residents can access this information through a 91-a, Right to Know Request, but this can be a cumbersome task for town officials. By providing this information on the town website, town officials can direct people to the website for this information. That should cut down on time and money spent on gathering this information Why should you support this? 1) Transparency. This will male many expenditures transparent. 2) Fiscally Responsible. This will cut down on the cost of having the search and provide information to those who file 91-a's Right to Know Request for this information.

Recommended by the Select Board 5-0-0.

EXPLANATION

- Article 17 is a Citizen Submitted Petition Warrant Article.
- The Supervisors of the Checklist certified 31 registered voters signed the petition.
- The Goffstown Select Board voted 5-0-0 to Recommend Article 17.

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Proposed Budget

Goffstown

For the period beginning January 1, 2025 and ending December 31, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: JANUARY 27, 2025

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 De Cesene	Budget Committee	Allison De Cesene
Brian Mazur	Budget Committee	Brian Mazur
Joe Alexander	Budget Committee	Joe Alexander
MARY REARD	BUDGET COMMITTEE	MARY REARD
DYNDIA WELCH-ERDAHL	BUDGET COMMITTEE	DYNDIA WELCH-ERDAHL
Peter Graymont	Budget Committee	Peter Graymont
Jared Talbot	SP/Budget Committee	Jared Talbot
Frank Lynch	Budget Committee	Frank Lynch
Israel Carey	Budget Committee	Israel Carey
Elizabeth Dubruille	Budget Committee	Elizabeth Dubruille

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

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
General Government								
4130	Executive	09	\$465,573	\$504,270	\$602,665	\$0	\$602,665	\$0
4140	Election, Registration, and Vital Statistics	09	\$330,312	\$321,008	\$327,716	\$0	\$327,716	\$0
4150	Financial Administration	09	\$1,453,344	\$1,538,804	\$1,709,160	\$0	\$1,709,160	\$0
4152	Property Assessment	09	\$1,698,875	\$199,450	\$202,192	\$0	\$202,192	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0	\$0	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191	Planning and Zoning	09	\$281,580	\$312,245	\$331,244	\$0	\$331,244	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4195	Cemeteries	09	\$170,738	\$184,866	\$178,953	\$0	\$178,953	\$0
4196	Insurance Not Otherwise Allocated	09	\$2,749,797	\$3,496,726	\$3,664,243	\$0	\$3,664,243	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	09	\$19,609	\$25,950	\$27,100	\$0	\$27,100	\$0
	General Government Subtotal		\$7,169,828	\$6,583,319	\$7,043,273	\$0	\$7,043,273	\$0
Public Safety								
4210	Police	09	\$3,856,342	\$4,359,540	\$4,695,197	\$0	\$4,695,197	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	09	\$3,392,872	\$3,581,372	\$3,721,826	\$0	\$3,721,826	\$0
4240	Building Inspection	09	\$121,148	\$160,778	\$164,290	\$0	\$164,290	\$0
4290	Emergency Management	09	\$2,609	\$10,783	\$10,082	\$0	\$10,082	\$0
4299	Other Public Safety	09	\$910,099	\$1,018,775	\$1,133,528	\$0	\$1,133,528	\$0
	Public Safety Subtotal		\$8,283,070	\$9,131,248	\$9,724,923	\$0	\$9,724,923	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)
Airport/Aviation Center								
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
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	09	\$3,311,893	\$3,434,328	\$3,668,875	\$3,668,875	\$3,668,875	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges	09	\$647,789	\$627,792	\$720,676	\$720,676	\$720,676	\$0
	Highways and Streets Subtotal		\$3,959,682	\$4,062,120	\$4,389,551	\$4,389,551	\$4,389,551	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	09	\$1,400,770	\$1,413,363	\$1,593,798	\$1,593,798	\$1,593,798	\$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
	Sanitation Subtotal		\$1,400,770	\$1,413,363	\$1,593,798	\$1,593,798	\$1,593,798	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)
Water Distribution and Treatment								
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
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
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
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
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
	Health Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Welfare								
4441	Welfare Administration	09	\$17,894	\$20,442	\$20,940	\$0	\$20,940	\$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
	Welfare Subtotal		\$37,894	\$40,442	\$20,940	\$0	\$20,940	\$0
Culture and Recreation								
4520	Parks and Recreation	09	\$560,635	\$585,381	\$630,527	\$0	\$630,527	\$0
4550	Library	09	\$822,525	\$830,427	\$952,292	\$0	\$952,292	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$4,000	\$4,000	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$1,387,160	\$1,419,808	\$1,582,819	\$0	\$1,582,819	\$0
Conservation and Development								
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
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	09	\$105,000	\$105,000	\$105,000	\$0	\$105,000	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	09	\$45,554	\$45,554	\$41,334	\$0	\$41,334	\$0
4723	Interest on Tax and Revenue Anticipation Notes	09	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges	09	\$53,243	\$53,244	\$53,244	\$0	\$53,244	\$0
	Debt Service Subtotal		\$203,797	\$203,799	\$199,579	\$0	\$199,579	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	09	\$1,178,290	\$1,035,000	\$197,000	\$0	\$197,000	\$0
4903	Buildings	09	\$0	\$0	\$40,000	\$0	\$40,000	\$0
4909	Improvements Other than Buildings	09	\$1,907,735	\$1,670,000	\$1,185,000	\$0	\$1,185,000	\$0
	Capital Outlay Subtotal		\$3,086,025	\$2,705,000	\$1,422,000	\$0	\$1,422,000	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$1	\$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	10	\$1,783,297	\$1,783,297	\$2,236,502	\$0	\$2,236,502	\$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
	Operating Transfers Out Subtotal		\$1,783,297	\$1,783,298	\$2,236,502	\$0	\$2,236,502	\$0
	Total Operating Budget Appropriations			\$28,213,385	\$28,213,385	\$0	\$28,213,385	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2025 (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
4915	To Capital Reserve Funds	12	\$350,000	\$0	\$350,000	\$0
<i>Purpose: Appropriate from UFB to Fire Dept Apparatus CRF.</i>						
Total Proposed Special Articles			\$350,000	\$0	\$350,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
4199	Other General Government	16	\$0	\$50,000	\$0	\$50,000
			<i>Purpose: Petition Article - Efficiency Study</i>			
4220	Fire	11	\$136,983	\$0	\$136,983	\$0
			<i>Purpose: IAFF Fire CBA</i>			
4909	Improvements Other than Buildings	13	\$450,000	\$0	\$0	\$450,000
			<i>Purpose: Additional Road Improvement</i>			
Total Proposed Individual Articles			\$586,983	\$50,000	\$136,983	\$500,000



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	09	\$1,544	\$15,000	\$15,000
3186	Payment in Lieu of Taxes	09	\$84,000	\$84,000	\$84,000
3187	Excavation Tax	09	\$29	\$100	\$100
3189	Other Taxes	09	\$46,742	\$35,000	\$35,000
3190	Interest and Penalties on Delinquent Taxes	09	\$99,408	\$90,000	\$90,000
	Taxes Subtotal		\$221,723	\$224,100	\$224,100
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	09	\$5,820	\$7,500	\$7,500
3220	Motor Vehicle Permit Fees	09	\$3,772,298	\$3,700,000	\$3,700,000
3230	Building Permits	09	\$128,728	\$85,000	\$85,000
3290	Other Licenses, Permits, and Fees	09	\$31,531	\$32,500	\$32,500
	Licenses, Permits, and Fees Subtotal		\$3,938,377	\$3,825,000	\$3,825,000
From Federal Government					
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	09	\$20,611	\$21,500	\$21,500
	From Federal Government Subtotal		\$20,611	\$21,500	\$21,500
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	09	\$1,816,649	\$1,750,000	\$1,750,000
3353	Highway Block Grant	09	\$438,391	\$440,000	\$440,000
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 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
State Sources					
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	09	\$0	\$10,000	\$10,000
3379	Intergovernmental Revenues - Other	09	\$0	\$26,500	\$26,500
State Sources Subtotal			\$2,255,040	\$2,226,500	\$2,226,500
Charges for Services					
3401	Income from Departments	09	\$405,261	\$401,486	\$401,486
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
Charges for Services Subtotal			\$405,261	\$401,486	\$401,486
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	09	\$435,539	\$450,000	\$450,000
3503	Rents of Property		\$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	09	\$133,130	\$110,000	\$110,000
Miscellaneous Revenues Subtotal			\$568,669	\$560,000	\$560,000
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
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	10	\$0	\$2,236,502	\$2,236,502
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$120,000	\$0	\$0
3916	From Trust and Fiduciary Funds	09	\$1,000	\$1,000	\$1,000
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$121,000	\$2,237,502	\$2,237,502
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	12	\$0	\$350,000	\$350,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$350,000	\$350,000
	Total Estimated Revenues and Credits		\$7,530,681	\$9,846,088	\$9,846,088



Budget Summary

Item	Selectmen's Period ending 12/31/2025 (Recommended)	Budget Committee's Period ending 12/31/2025 (Recommended)
Operating Budget Appropriations	\$28,213,385	\$28,213,385
Special Warrant Articles	\$350,000	\$350,000
Individual Warrant Articles	\$586,983	\$136,983
Total Appropriations	\$29,150,368	\$28,700,368
Less Amount of Estimated Revenues & Credits	\$9,846,088	\$9,846,088
Estimated Amount of Taxes to be Raised	\$19,304,280	\$18,854,280



Supplemental Schedule

1. Total Recommended by Budget Committee	\$28,700,368
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$158,244
3. Interest: Long-Term Bonds & Notes	\$41,334
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>)	\$199,578
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$28,500,790
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,850,079
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$136,983
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$31,550,447

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**2025
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$504,270	\$0	\$0	\$504,270
4140	Election, Registration, and Vital Statistics	\$321,008	(\$17,200)	\$0	\$303,808
4150	Financial Administration	\$1,538,804	\$0	\$0	\$1,538,804
4152	Property Assessment	\$199,450	(\$13,696)	\$0	\$185,754
4153	Legal Expense	\$0	\$0	\$0	\$0
4155	Personnel Administration	\$0	\$0	\$0	\$0
4191	Planning and Zoning	\$312,245	\$0	\$0	\$312,245
4194	General Government Buildings	\$0	\$0	\$0	\$0
4195	Cemeteries	\$184,866	\$0	(\$15,000)	\$169,866
4196	Insurance Not Otherwise Allocated	\$3,496,726	\$15,485	\$0	\$3,512,211
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
General Government Subtotal		\$6,583,319	(\$15,411)	(\$15,000)	\$6,552,908
Public Safety					
4210	Police	\$4,359,540	\$186,534	\$0	\$4,546,074
4215	Ambulances	\$550,726	(\$550,726)	\$0	\$0
4220	Fire	\$3,581,372	\$2,676	\$0	\$3,584,048
4240	Building Inspection	\$160,778	(\$13,696)	\$0	\$147,082
4290	Emergency Management	\$10,783	\$0	\$0	\$10,783
4299	Other Public Safety	\$1,018,775	\$46,684	\$0	\$1,065,459
Public Safety Subtotal		\$9,681,974	(\$328,528)	\$0	\$9,353,446
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$3,434,328	\$26,684	\$0	\$3,461,012
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges	\$627,792	\$50,734	\$0	\$678,526
Highways and Streets Subtotal		\$4,062,120	\$77,418	\$0	\$4,139,538



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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$1,413,363	\$45,449	\$0	\$1,458,812
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
Sanitation Subtotal		\$1,413,363	\$45,449	\$0	\$1,458,812
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
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
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
Electric Subtotal		\$0	\$0	\$0	\$0
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
Health Subtotal		\$0	\$0	\$0	\$0
Welfare					
4441	Welfare Administration	\$20,442	\$0	\$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
Welfare Subtotal		\$20,442	\$0	\$0	\$20,442



**2025
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4520	Parks and Recreation	\$585,381	\$1	\$0	\$585,382
4550	Library	\$830,427	\$0	\$0	\$830,427
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$1,415,808	\$1	\$0	\$1,415,809
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
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$0	\$0	\$0	\$0
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	\$45,554	(\$4,220)	\$0	\$41,334
4723	Interest on Tax and Revenue Anticipation Notes	\$1	\$0	\$0	\$1
4790	Other Debt Service Charges	\$53,244	\$0	\$0	\$53,244
Debt Service Subtotal		\$203,799	(\$4,220)	\$0	\$199,579
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$1,035,000	\$0	(\$295,000)	\$740,000
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$1,670,000	\$0	\$0	\$1,670,000
Capital Outlay Subtotal		\$2,705,000	\$0	(\$295,000)	\$2,410,000



**2025
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
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	\$1,783,297	\$579	\$0	\$1,783,876
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
Operating Transfers Out Subtotal		\$1,783,297	\$579	\$0	\$1,783,876
Total Operating Budget Appropriations		\$27,869,122	(\$224,712)	(\$310,000)	\$27,334,410



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4215	Moved to EMS Revolving Fund per 2024 Town Meeting.
4240	PT position eliminated.
4195	Remove one-time projects.
4140	No national elections.
4220	2024 was last year of CBA. Separate article for new CBA.
4312	Increases per CBA agreement.
4909	Recurring Road Plan
4196	Increases per CBA agreement.
4721	Note reduced per payment schedule.
4319	Increases per CBA agreement.
4299	Increases per CBA agreement.
4520	Correction in rounding to match Town record.
4210	Increases per CBA agreement.
4152	PT position eliminated.
4323	Increases per CBA agreement.
4914S	Contractual agreements for Sewer Enterprise Fund.