

Goffstown Town Budget Public Hearing 2026

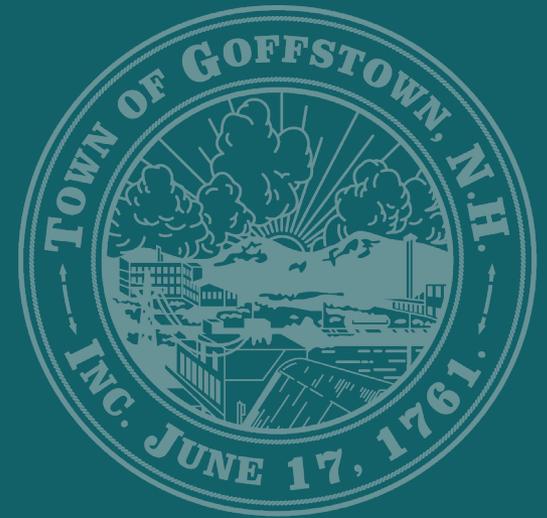
On the 2026 Town Warrant

- Town Operating Budget
- Sewer Enterprise Fund
- Special Warrant Articles
 - DPW 3-year CBA
 - Road Plan Funds (from UFB)
 - Fire Apparatus CRF Deposit (from UFB)
 - Public Library CRF Establishment & Deposit (from UFB)
 - Curbside Packer Truck
 - Select Board Stipends

Town Operating Budget

Proposed Operating Budget:
\$27,519,425

Proposed Operating Budget
Increase:
+ \$1,405,559 = + 5.4 %



Budget Priorities

- **Propose a budget with modest increase that can be supported by voters.**
- **Add back in capital improvements and purchases taken out of 2025 budget.**
- **Coordinate with Select Board to propose additional capital improvements on Special Warrant Articles – allowing voters to decide.**

Cost Increases

- **Rising costs:** inflation; solid waste tipping and recycling fees
- **Personnel:** few vacancies
- **Capital improvements:** 2023-2025 cuts not sustainable long-term

What is included in this budget:

- **Union Contractual Wage Increases:**
 - Police Officers - 3yr CBA (2024-2026)
 - Police Dispatchers & Clerks - 3yr CBA (2024-2026)
 - Firefighters & Fire Lts. - 3yr CBA (2025-2027)
- **Non-Union Wage Increase:**
modest wage increase (info on future slide)
- **Technology:** Increased cost software/hardware & online hosting MUNIS/ERP
- **Health and safety measures:**
 - Increases in Fire Turnout Gear, Hoses, Physical Exams, & Self-Contained Breathing Apparatus
 - Police Bullet Proof Vests
 - Training and Employee Development
- **Increased costs of Electricity, Utilities, and Fire Hydrants**
- **Increased Operational Costs**
- **Increases in Solid Waste Tipping, Recycling, and new State mandated landfill surcharge**
 - Mandated landfill surcharge = offsetting revenue
- **Increase in Capital Investment**
 - **Police Cruisers** - 3 Cruisers (increased cost)
 - **Public Library** - Parking lot pavement to coincide with 2025 drainage improvements
 - **DPW Vehicles** - F550 Dump Truck and Rolloff Trailer
- **Maintain 2025 Road Plan Funding**
 - Separate Article for potential increase

What was cut from this budget:

Budget Committee cut \$2,187,372 from Select Board's proposed budget.

- **Townwide Benefits - \$218,965**
- **Non-Union Matrix Adjustment - \$273,866**
in cooperation with Select Board action
- **Part-Time Parks & Rec Wages - \$8,400**
- **2nd Building Inspector - \$134,000**
currently vacant
- **Reduction in various Operation Lines - \$120,141**
collaborative review with Town Dept Heads
- **Fire Dept Command Vehicle - \$82,000**
Select Board purchased in 2025
- **Fire Dept. Boat - \$20,000**
- **DPW Trailers - \$50,000**
- **Critical Culvert Program - \$200,000**
- **Road Plan - \$650,000**
Select Board Warrant Article
\$450,000 (from UFB)
- **DPW Solid Waste Packer - \$430,000**
Select Board Warrant Article

Non-Unionized Staff

- **80 FTEs (≈ 50% Town Employees)**
- **Step Increases for Eligible Employees**
- **Timing adjustment**
Steps go into effect January 1st instead of July 1st
- **No Market/CPI/COLA adjustment to Non-Union Matrix**
- **Budget Increase (Wages, FICA, Medicare, NHRS):**
\$232,849 for 80 FTEs



2026 General Fund Revenue = \$7,362,236

- +\$102,650 (+1.4%) compared against the 2025 Budget
- Revenue estimates give the Town realistic estimates for tax rate impact of budget and appropriation articles.
- 2025 Revised Revenues were + 0.69% over estimated revenues used during the budget process.
- **Main Sources:** Motor Vehicle Fees, Meals & Rooms Distribution from State
 - 2026 Motor Vehicle Fees estimated to match 2025 amount (\$3.7M).
 - 2026 Meals & Rooms Distribution estimated to match 2025 amount (\$1,857,000).

Debt

- \$54,000 - 2011 Lynchville-Danis Park Water Line (offset by betterment payments) – expires 2030
- \$141,062 – 2016 Church Street Fire Station 1 Bond – expires 2036
- No other Debt

Town Operating Budget

Proposed

2025 Operating Budget (includes Fire CBA voters approved in 2025)	2026 Proposed Operating Budget	Increase	Percentage Increase	Projected Tax Impact
\$26,113,866	\$27,519,425	\$1,405,559	+ 5.4%	<p style="text-align: right;">+ \$0.46 <i>Tax Rate</i></p> <p style="text-align: right;">+ \$191.64 <i>Tax Bill -</i> <i>Median SFR*</i></p>

*** 2025 Median Single-Family Residence (SFR) Assessment = \$416,600**

Town Default Budget

Default Budget

2025 Operating Budget (includes Fire CBA voters approved in 2025)	2026 Default Budget	Increase	Percentage Increase	Projected Tax Impact
\$26,113,866	\$26,648,427	\$534,561	+2.0%	+ \$0.15 <i>Tax Rate</i> + \$62.49 <i>Tax Bill</i> <i>Median SFR*</i>

*** 2025 Median Single-Family Residence (SFR) Assessment = \$416,600**

Town Operating Budget

Comparison between Proposed and Default

2026 Proposed Budget	2026 Default Budget	Difference
\$27,519,425	\$26,648,427	\$870,998

Sewer Enterprise Fund Operating Budget

2025 Budget	2026 Default Budget	2026 Proposed Budget
\$2,236,502	\$2,233,087	\$2,225,081

*** Sewer Enterprise Fund is funded through customer fees.
No tax impact for this article.**



DPW TEAMSTERS 3-yr CBA

- 24 Covered Positions in DPW
- Objectives: Maintain equitable wages/benefits with a focus on retention.
- Reduced employer contribution to Health Savings Accounts (HSA) for high-deductible health care plan.
- Removed sick bank language and modified sick leave to improve parental leave language.
- Negotiated language for use of GPS/Automatic Vehicle Location (AVL) units and Cameras in discipline process.

DPW TEAMSTERS

3-yr Collective Bargaining Agreement

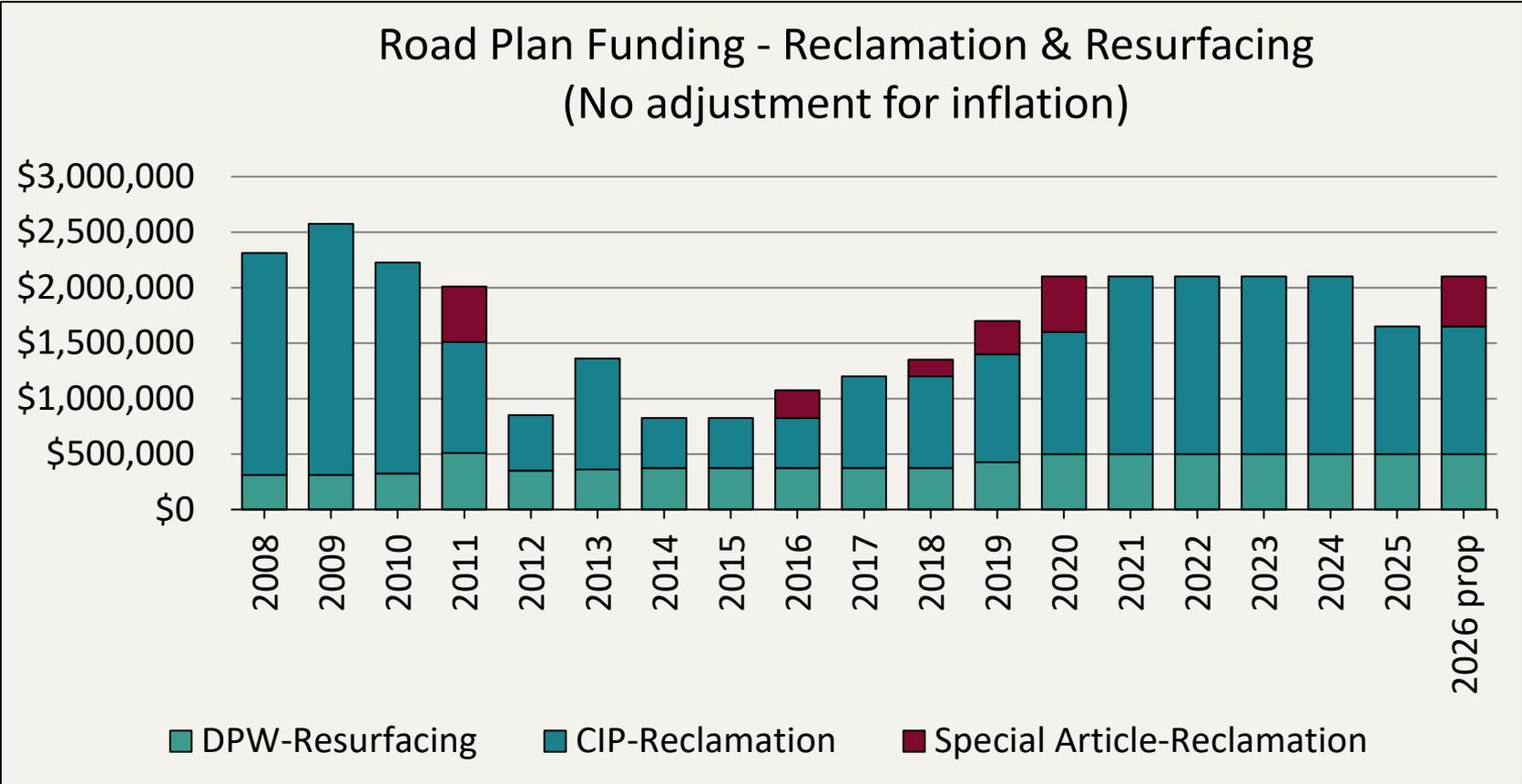
MANAGEMENT'S COST CALCULATION	INCREASE IN 2026	INCREASE IN 2027	INCREASE IN 2028
Wage Adjustment (increases):	31,094	50,848	66,388
Medicare rate (1.45%) x increase in wages:	451	737	963
FICA (6.2%) x increase in wages:	1,928	3,153	4,116
NHRS rate (12.75%) x increase in wages:	3,964	6,483	8,464
Wage & Benefits Subtotal	37,437	61,221	79,931
Increase to Weekly Insurance Opt Out (Article 8.4)	4,722	-	-
Medicare rate (1.45%) x increase in opt out:	68	-	-
FICA (6.2%) x increase in opt out:	293	-	-
Insurance Opt Out Subtotal	5,083	-	-
CBA Article 16 - Uniforms Additional T-Shirts beginning 7/1/26	4,500	4,500	-
BALLOT COSTS	47,020	65,721	79,931

- Projected Tax Rate Impact: **+\$0.02**
- Estimated increase to 2026 municipal portion of the tax bill for a median single-family residence (\$416,600 valuation) = **+\$8.33**

Special Warrant Article – Road Plan

\$450,000 (from UFB)

- In addition to \$1.15 Million Road Plan funds in the Operating Budget.
- This would return the Road Plan to the amount approved in 2023 & 2024.



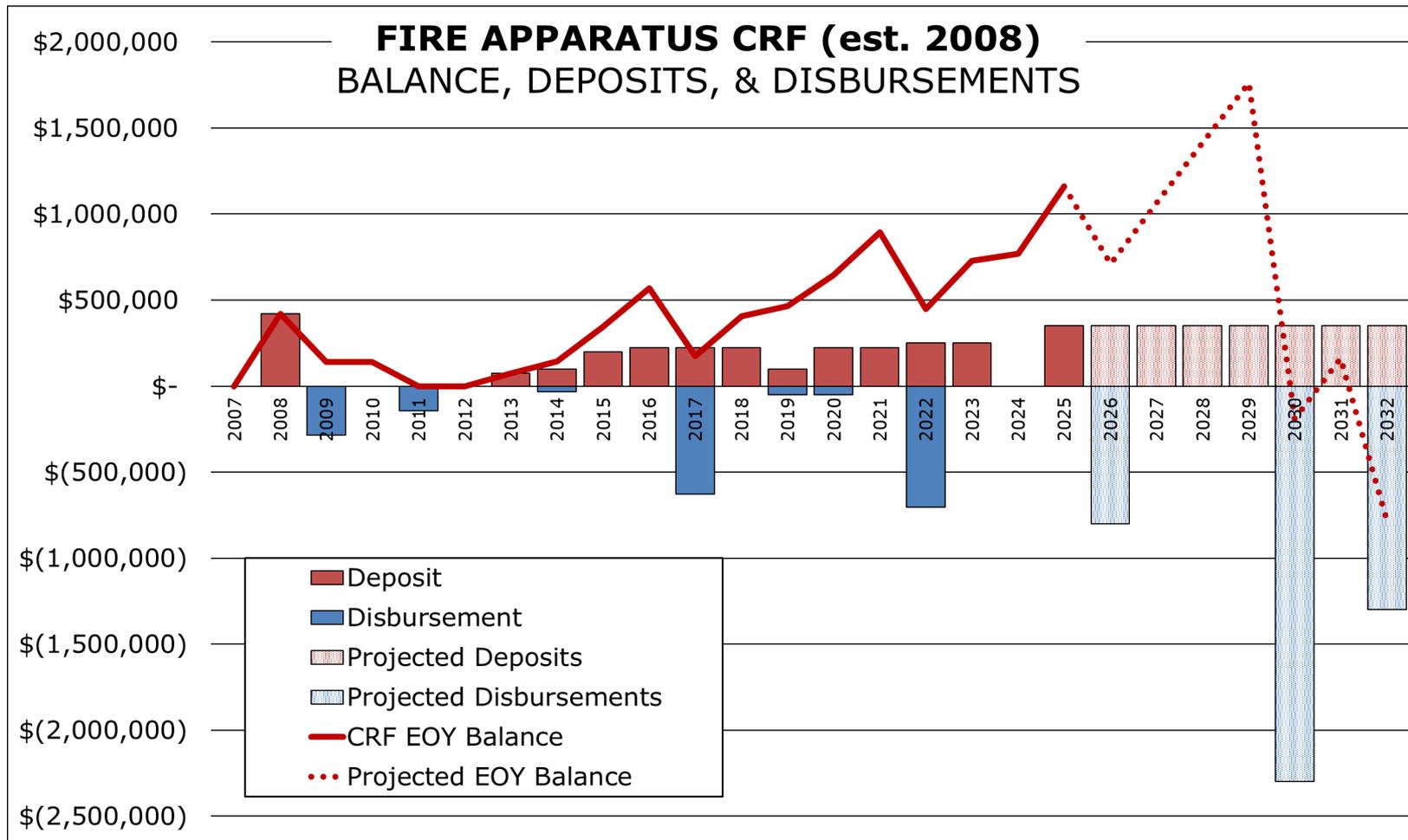


Special Warrant Article Road Plan \$450,000 (from UFB)

- If passed, this would be added to the \$1.15 Million Road Plan funds in the Operating Budget. This would return the Road Plan to the amount approved in 2023 and 2024.
- DPW maintains 260 lane-miles of roadway (~equiv. to 130 centerline miles).
- This would be funded from Unassigned Fund Balance (UFB), with no new amount to be raised by taxation.

Deposit into Fire Apparatus Capital Reserve Fund from UFB

- Established: Town Meeting 2008
- Agents: Goffstown Select Board
- Purpose: Purchase of Fire Apparatus
- 12/31/2025 Balance: \$1,162,390.75



Deposit into Fire Apparatus Capital Reserve Fund from UFB

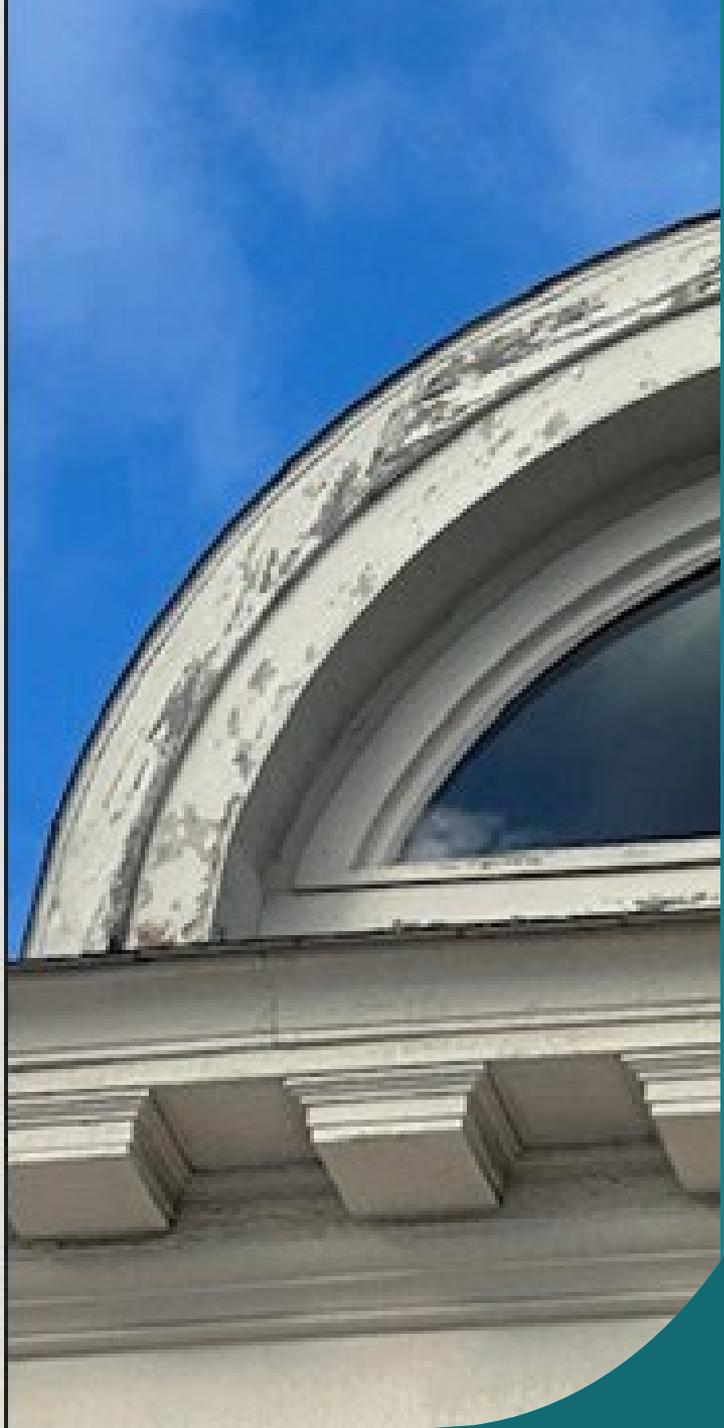
Planned Replacements:

- 2026 – Fire Engine 3 (2005) - replacement cost estimate \$1.1M
- 2030 – Tower 1 (2010) - replacement cost estimate \$2.1M
- 2032 – Tanker 1 (2032) - replacement cost estimate \$1.3M

Goffstown Fire Department Replacement Schedule 2026 - 2046

Current Year		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Capital Reserve Fund	Engine 1	2018										2036								2044		
	Engine 2	2023														2040						
	Engine 3	2005	2026																		2044	
	Tanker 1	2012							2032													
	Tower 1	2010					2030															
Annual Fire Budget	Car 1 (C1)	2020			2028							2036									2044	
	Car 2 (C2)	2026								2033											2041	
	Car 3 (C3)	2023							2031							2039						
	K1 (K1)	2020				2029							2037									2045
	Forestry 1	2014				2029																
	UTV 1	2018		2027																		
	Boat 1	2006		2027									2037									
	Boat 2	2017								2032												2045
Annual EMS Budget	Ambulance 1	2022					2030								2038							2045
	Ambulance 2	2025							2031							2039						2046
	Ambulance 3	2017								2033							2041					

*based on current build times



Establishment and Deposit into Goffstown Public Library Capital Reserve Fund from UFB

- **Warrant article seeking to:**
 - Establish the Goffstown Public Library Capital Reserve Fund (RSA 35:1)
 - Initial Deposit of **\$50,000** from Unassigned Fund Balance
 - Name the Library Trustees as Agents to expend from CRF
- CRF can be used for local match on grant applications, showing community support and improving chances of successful grant funding.
- This would be funded from Unassigned Fund Balance (UFB), with no new amount to be raised by taxation.

Article to Replace Curbside Packer

- Replacement of 2012 Curbside Packer Truck.
- 2024 deferred (default budget) & 2025 cut from budget.
- Two (2) front-line packers operate 40 hours per week, 52 weeks per year, each collecting 1,000-1,200 barrels per day.
 - 12.4 million pounds (6,200 tons)/yr of trash
 - 4.2 million pounds (2,100 tons)/yr of single stream
- **\$430,000** from new taxation.
- Projected Tax Rate Impact: **+\$0.16**
- Estimated increase to 2026 municipal portion of the tax bill for a median single-family residence (\$416,600 valuation) = **+\$66.66**



Warrant Article – Select Board Stipends

- Proposed by the Select Board.
\$29,323 (12-month stipend with FICA and Medicare)
- In addition to Select Board meetings, members serve on other town Boards/Committees.
 - **Ex-Officio members** - Budget Committee, Planning Board, Historic District Commission, Economic Development Council, Parks & Rec Commission, Highway Safety Committee, Goffstown River Advisory Committee, and Ad Hoc Committees.
 - **Others** - Conservation Commission, Board of Library Trustees, and Sewer Commission.
 - Members participate in CBA negotiations.
- Projected Tax Rate Impact: **+\$0.01**
- Estimated increase to 2026 municipal portion of the tax bill for a median single-family residence (\$416,600 valuation) = **+\$4.17**

Article	Appropriation Amount	Revenue	Tax Rate Impact	Median Single-Family House
Article 9 Operating Budget	\$27,519,425	\$7,362,236	+ \$ 0.46	+ \$191.64
Article 10 Sewer Fund Budget	\$2,225,081	\$2,225,081 <i>(user fees)</i>	\$ 0.00	\$0.00
Article 11 3-yr DPW CBA	\$47,020	-	+ \$0.02	\$8.33
Article 12 Road Plan	\$450,000	\$450,000 <i>(from UFB)</i>	\$ 0.00	\$0.00
Article 13 Fire Apparatus CRF	\$350,000	\$350,000 <i>(from UFB)</i>	\$ 0.00	\$0.00
Article 14 Public Library CRF	\$50,000	\$50,000 <i>(from UFB)</i>	\$ 0.00	\$0.00
Article 15 Curbside Packer	\$430,000	-	+ \$0.16	+ \$66.66
Article 16 Select Board Stipends	\$29,323	-	+ \$0.01	+ \$4.17
			+ \$0.65	+ \$270.80