

---

2026 Town Meeting Guide

***Goffstown, New Hampshire***



---

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

**When:** Tuesday, February 3, 2026 at 7:00 p.m.

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

**Snow Date:** Thursday, February 5, 2026 at 7:00 p.m.  
Same location

---

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

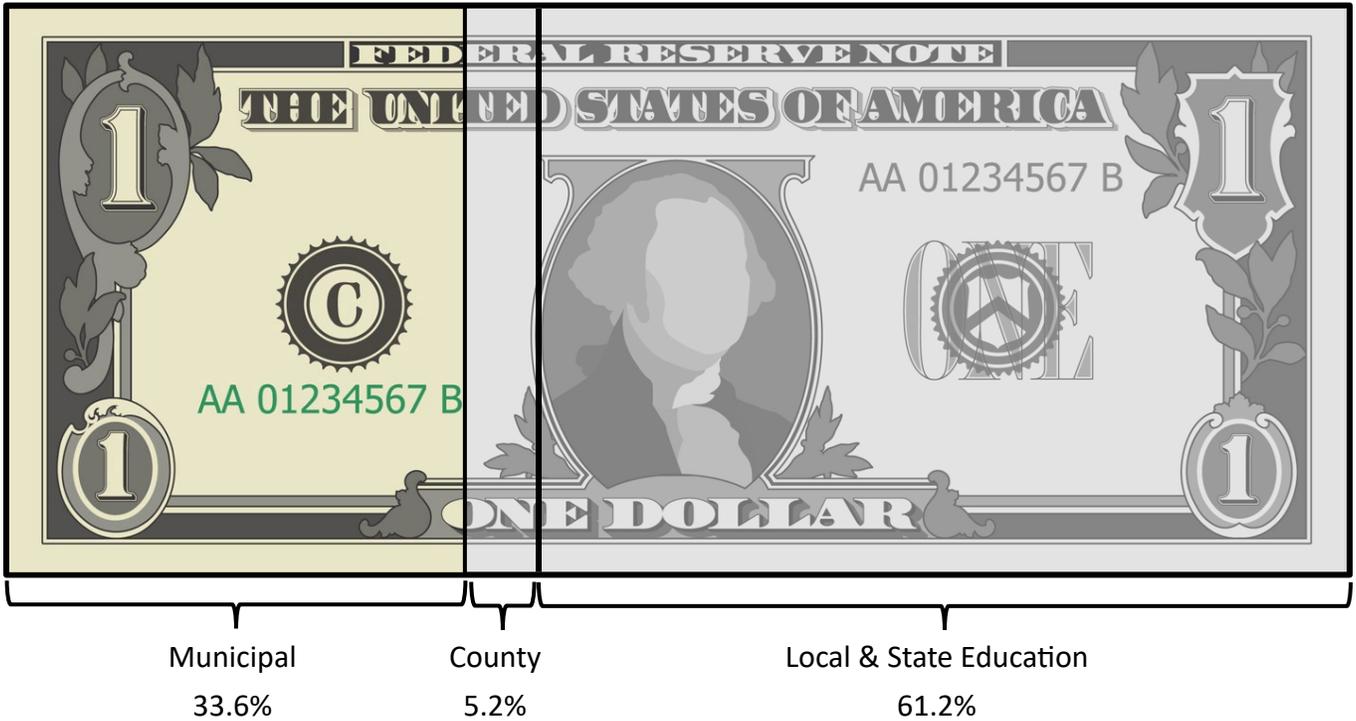
**When:** Tuesday, March 10, 2026  
Polls Open at 7:00 a.m.  
Polls Close at 7:00 p.m.

<b>Where:</b>	<b>First District</b>	<b>Fifth District</b>
	Goffstown High School 27 Wallace Road	Bartlett Elementary School 689 Mast Road

---

[www.GoffstownNH.gov/325/Elections](http://www.GoffstownNH.gov/325/Elections)

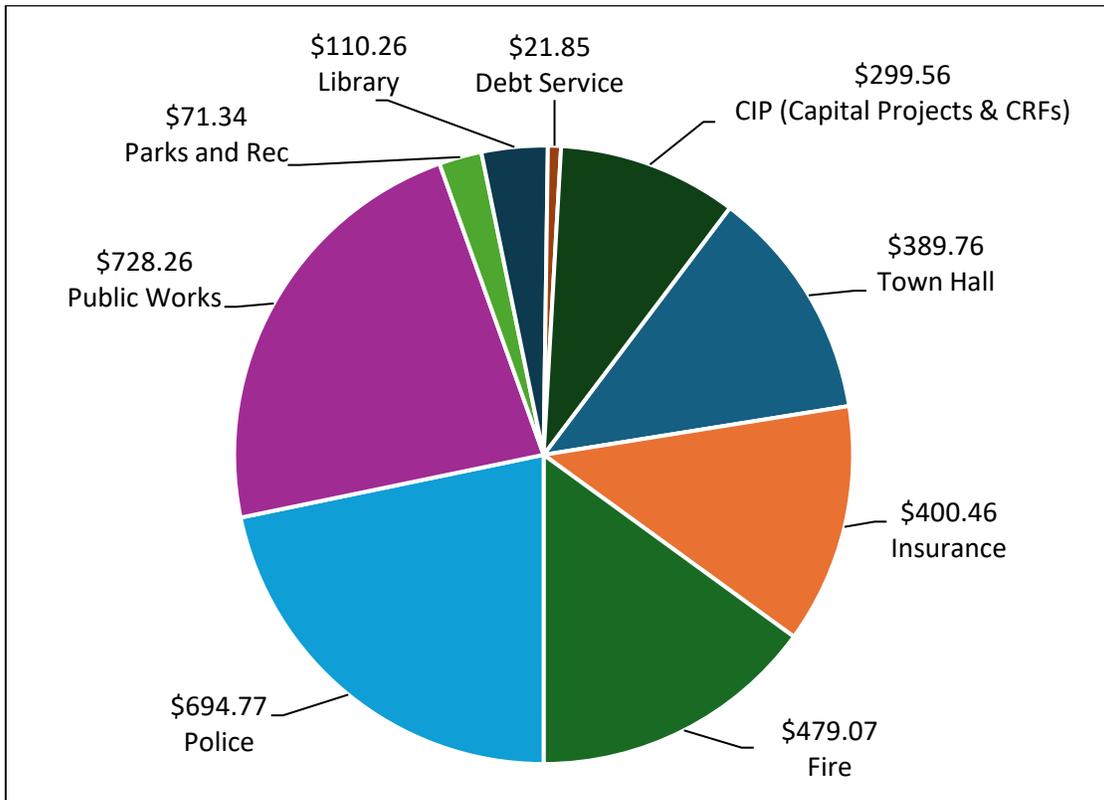
# Breakdown of Your 2025 Property Tax Dollar



Approximately 33.6% of your property tax dollars are being discussed at this meeting.

## Tax Dollars by Municipal Services

Estimated Town portion of Tax Bill on Median Single-Family Home (\$416,600) = \$3,195.32



Based on Budget Committee 2026 Proposed Budget & Budget Committee Recommended Articles

# Table of Contents

---

Moderator’s Rules of Procedure - 2026 Deliberative Session .....	1
Calculation of Estimated Tax Impact.....	3
2026 Town Warrant with Town Explanations.....	4
Article 1 – Election of Officers.....	4
Article 2-8 – Zoning Amendments.....	4
Article 9 – Town Operating Budget.....	5
Article 10 – Sewer Enterprise Fund.....	7
Article 11 – 3-Year CBA Public Works, Teamsters, Local 603 of NH.....	8
Article 12 – Road Plan Funding from UFB.....	9
Article 13 – Fire Apparatus Capital Reserve Fund - Deposit (from UFB).....	11
Article 14 – Library Capital Reserve Fund – Establishment, Deposit (from UFB), and Name Agents.....	12
Article 15 – Purchase Solid Waste Packer.....	13
Article 16 – Select Board Stipends.....	13
Article 17 – Modify Tax Credit for Service Connected Total Disability (RSA 72:35).....	14
Article 18 – Citizen Petition Article: Raise the Elderly Income Limit to Qualify for an Elderly Exemption.....	15
Article 19 – Citizen Petition: Fund Balance Limitation.....	15
Article 20 – Citizen Petition: Restrict Commercialization and Retail Sales of Nonregulated Intoxicating Substances.....	16
Article 21 – Citizen Petition: Restrict Retail Access to Nonregulated and Intoxicating Cannabis or Marijuana Related Products.....	17
EXPLANATION OF UNASSIGNED FUND BALANCE.....	18-19
2026 Proposed Budget (MS-737).....	21
2026 Default Budget (MS-DTB).....	34

This page left intentionally blank.

**MODERATOR'S RULES OF PROCEDURE**  
**2026 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 (3) minute time limit.** If the speaker asks a question, one (1) 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.

**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.

---

**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**  
**2026 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.

**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

---

**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.

# Calculation of Estimated Tax Impact

---

Estimated Tax Rate Impacts and Estimated Increase on the 2026 Municipal portion of tax bill are ONLY estimates.

- The estimated Tax Rate Impacts in this handout are based upon the 2025 MS-1 valuation of \$ 2,759,445,950 **PLUS** a projected increase of 0.5%.

$$\begin{array}{rcl}
 \text{Estimated} & & \text{Estimated Municipal Tax} \\
 \text{Tax Rate} & = & \text{Effort} \quad \times \quad 1,000 \\
 \text{Impact} & & \\
 & & \$ 2,773,243,180
 \end{array}$$

- The Estimated 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 \$2.3M in projected shared revenues from the State of NH.

- The estimated Increase to 2026 Municipal portion of the tax bill in this handout is calculated as:

$$\begin{array}{rcl}
 \text{Estimated Increase 2026} & & \text{Estimated} & & \text{2025 Median} \\
 \text{Municipal} & & \text{Tax Rate} & \times & \text{Single-Family residence} \\
 \text{portion of tax bill} & = & \text{Impact} & & (\$416,600 \text{ valuation}) \\
 & & & & \\
 & & & & 1,000
 \end{array}$$

- Example** (Article 15, \$430,000 Appropriation to purchase new Solid Waste Packer)

$$\begin{array}{rcl}
 \text{Estimated Increase 2026} & & \$0.16 & \times & \$416,600 \\
 \text{Municipal} & = & & & \\
 \text{portion of tax bill} & & & & 1,000 \\
 & & & & = \quad \underline{\underline{\$66.66}}
 \end{array}$$

# 2026 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](http://www.GoffstownNH.gov/325/Elections)
- The Goffstown Public Library, in conjunction with the Town Clerk's Office, 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)

## 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: <http://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

# 2026 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 \$27,519,425.

This budget will be predicated by estimated revenues in the amount of \$7,362,236.

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 \$27,519,425?

Should this article be defeated, the default budget shall be \$26,648,427, 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 8-5-0.***

### EXPLANATION

- 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.
- The Town’s 2026 Operating Budget was prepared and is proposed by the Goffstown Budget Committee (NH RSA 32:5). The Budget Committee cut \$2,187,372 from Select Board’s proposed budget.
- The Budget Committee held a public hearing on the proposed budget on Thursday, 01/15/2026.
- The Town’s 2026 Default Budget was approved by the Goffstown Select Board (NH RSA 40:13).

	2025 BUDGET	2026 DEFAULT BUDGET	2026 PROPOSED BUDGET
	<b>\$26,113,866</b>	<b>\$26,648,427</b>	<b>\$27,519,425</b>
<b>Increase</b>		+ \$534,561 + 2.0%	+ \$1,405,559 + 5.4%
<b>Tax Rate</b>	\$7.02	\$7.17 <i>(estimated)</i> + \$0.15	\$7.48 <i>(estimated)</i> + \$0.46

*2025 Budget includes 2025 Firefighter CBA (Article 11).*

## 2026 Warrant Articles with Explanation

### Article 9 EXPLANATION cont.

#### Highlighted Cost Drivers (not included in Default Budget)

- Cost increases for goods and services to maintain same level of Town services.
- Increased Software, Hardware, & Telecom costs  
+ \$67,850 / + 10.8% vs. 2025
- Increases in Health/Safety/Equipment Measures for 1st Responders  
+ \$74,452 / + 19.5% vs 2025; Bullet Resistant Vests; Uniforms; Fire Turnouts;  
Fire Self-Contained Breathing Apparatus; Hose Expenses; Hydrants; Fire Physical Exams;  
Training
- Increases in Solid Waste, Recycling, Household Hazardous Waste disposal fees  
+ \$124,800 / + 20.6% vs. 2025; includes new State mandated landfill charge of \$3.50/ton  
with offsetting revenue
- Workers Comp and Property Liability Insurance Premiums  
+ \$ 79,961 / 21.0%
- Non-Union Wage Increases (80 FTEs in Town General Fund)
- Increases in Capital Investments (CIP)  
+ \$392,000 / + 27.6%; increased cost of 3 PD Cruisers; paving at Library parking lot;  
DPW replacements of F550 dump truck and solid waste truck & roll-off trailer.

#### What is Included in Default Budget?

- Contractual wage increases for 3 Union CBAs previously approved by voters.  
Patrol Officers (2024-2026), Police Dispatchers/Clerks (2024-2026), and Professional  
Firefighters (2025-2027).
- Funded positions from the approved 2025 budget.  
Budget Committee reduced one vacant full-time position at Town Hall.
- Non-Union wages at 2025 levels.

#### Proposed Budget Estimated Impacts

- The estimated tax rate impact of the Budget Committee's proposed Operating Budget is an  
increase of **46 cents**.
- The estimated increase to the 2026 municipal portion of the tax bill for the Budget  
Committee's proposed Operating Budget for a median single-family residence valued at  
\$416,600 is **\$191.64**.

#### Default Budget

- The estimated tax rate impact of the Default Budget is an increase of **15 cents**.
- The estimated increase to the 2026 municipal portion of the tax bill for the Default Budget  
on a median single-family residence valued at \$416,600 is **\$62.49**.

## 2026 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 \$2,225,081.

This budget will be predicated by estimated revenues collected from sewer use fees in the amount of \$2,225,081. 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 \$2,225,081?

Should this article be defeated, the default budget for the Sewer Enterprise Fund shall be \$2,233,087, 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 13-0-0.***

#### EXPLANATION

- The Sewer Fund operates as an Enterprise Fund, completely supported by fees paid by customers connected to the sewer system. There are 2,175 sewer accounts billed twice a year.
- **The Sewer Enterprise Fund Budget has no tax impact.**
- The department is managed by three (3) elected Commissioners who serve staggered three (3) year terms. Daily operations are overseen by three (3) Full-Time Non-Union Employees.
- Highlights of the 2026 SEWER ENTERPRISE FUND BUDGET are:
  1. Monthly costs from the Manchester Regional Sewer Treatment Facility for both treatment and the plant's capital improvements are slightly increasing; however, the annual use fee collected from existing customers, and the "connection fee" for new customers, together with the Department's reserve funds, can absorb this increase in the short term without raising these two fees in 2026.
  2. The Sewer Department continues to be focused on capital improvements of the installed Goffstown collection system — i.e., the system of underground pipes and pumps conveying the sewage to Manchester. A significant length of the interior surface and alignment of the pipes are videotaped each year to detect developing problems so to allow planned reconstruction of critical pipe sections in a cost-efficient manner.

## 2026 Warrant Articles with Explanation

### ARTICLE 11

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
2026	\$47,020
2027	\$65,721
2028	\$79,931

and further to raise and appropriate the sum of \$47,020 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).

**(Majority vote required)**

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

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

#### EXPLANATION

- 24 Covered Positions at DPW
- Objectives: Maintain equitable wages/benefits with a focus on retention. Targeted the 50th percentile of southern NH communities and NH DOT for 2026 wage adjustments.
- 2.5% matrix adjustment in 3rd year of contract.
- New/increased differential for CDL-A license and solid waste weighmaster certification.
- Changes to sick and family leave; removal of sick bank; reduction in Town's contribution to Health Savings Account for high-deductible health plan.

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
<b>Wage &amp; Benefits Subtotal</b>	<b>37,437</b>	<b>61,221</b>	<b>79,931</b>
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	-	-
<b>Insurance Opt Out Subtotal</b>	<b>5,083</b>	<b>-</b>	<b>-</b>
CBA Article 16 – Uniforms Increase	4,500	4,500	-
<b>BALLOT COSTS</b>	<b>47,020</b>	<b>65,721</b>	<b>79,931</b>

- The Estimated tax rate impact in 2026 is an increase of **2 cents**.
- The Estimated increase to the 2026 municipal portion of the tax bill for a median single-family residence valued at \$416,600 is **\$8.33**.

# 2026 Warrant Articles with Explanation

## ARTICLE 12

To see if the Town will vote to raise and appropriate an additional \$450,000 for Goffstown’s Road Improvement Program. (This appropriation is in addition to Article 9).

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

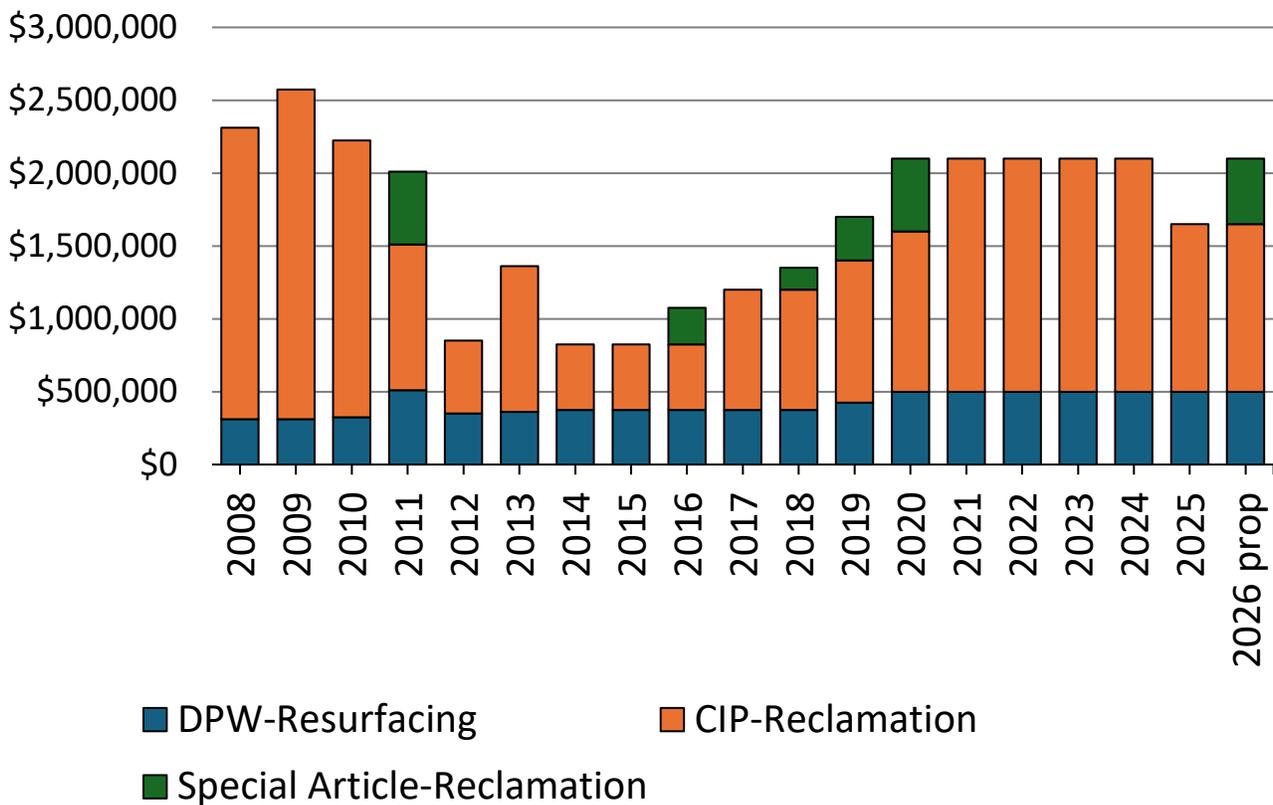
***Recommended by the Select Board 5-0-0.***

***Recommended by the Budget Committee 9-3-1.***

### EXPLANATION

- This article proposes adding 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).
- This sum will be raised from unassigned fund balance. No NEW amount to be raised by taxation. (Fund Balance Explanation on pgs. 18-19)
- Passage of this article would return road plan funding to 2020-2024 levels.
- The annual funding of the Road Plan was reduced by more than 50% in 2012. From 2012 – 2020 the Town incrementally increased funding to the Road Plan.

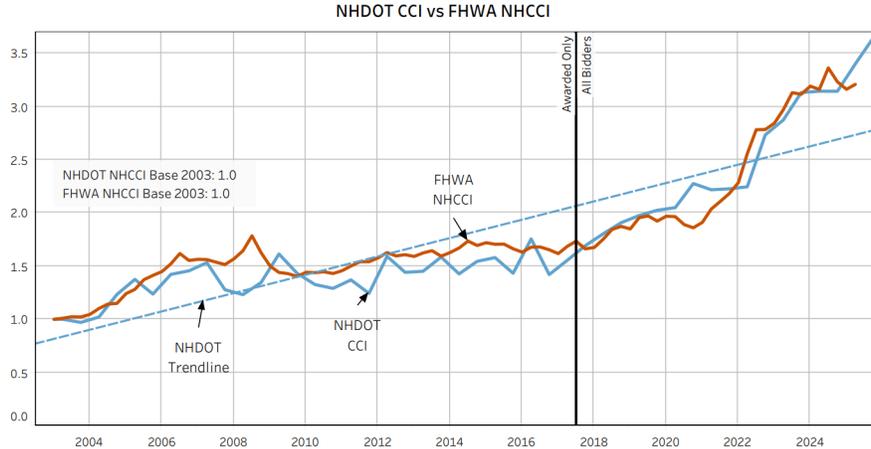
**Road Plan Funding - Reclamation & Resurfacing  
(No adjustment for inflation)**



# 2026 Warrant Articles with Explanation

## ARTICLE 12 EXPLANATION cont.

- The cost to resurface and reclaim public roads has greatly increased over the past 10 years.
- NH DOT (Department of Transportation) Construction Cost Index (CCI) demonstrates the cost increases of road construction in NH.



### Average Annual Difference Over Time

Item Group	10 Years	3 Years	1 Year
Roadway Excavation	23%	42%	89%
Select Materials	11%	18%	26%
Hot Mix Asphalt	5%	5%	3%

Source: Construction Cost Index, NH DOT, Second Half - 2025 (published 01/01/2026)

[www.dot.nh.gov/new-hampshire-construction-cost-index](http://www.dot.nh.gov/new-hampshire-construction-cost-index)

- 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 and continues to decrease each year.
- The Road Plan has an offsetting revenue from the State's Highway Block Grant. These funds can only be used for construction, reconstruction and maintenance of each municipality's Class IV and V highways. (\$456,704 estimated revenue in 2026).

## 2023-2025 Pavement Degradation



# 2026 Warrant Articles with Explanation

## ARTICLE 13

To see if the Town will vote to raise and appropriate \$350,000 to be added to the Fire Department Apparatus Capital Reserve Fund previously established in 2008. (This appropriation is in addition to the Operating Budget Article). ***This sum to come from unassigned fund balance. No new amount to be raised by taxation.***

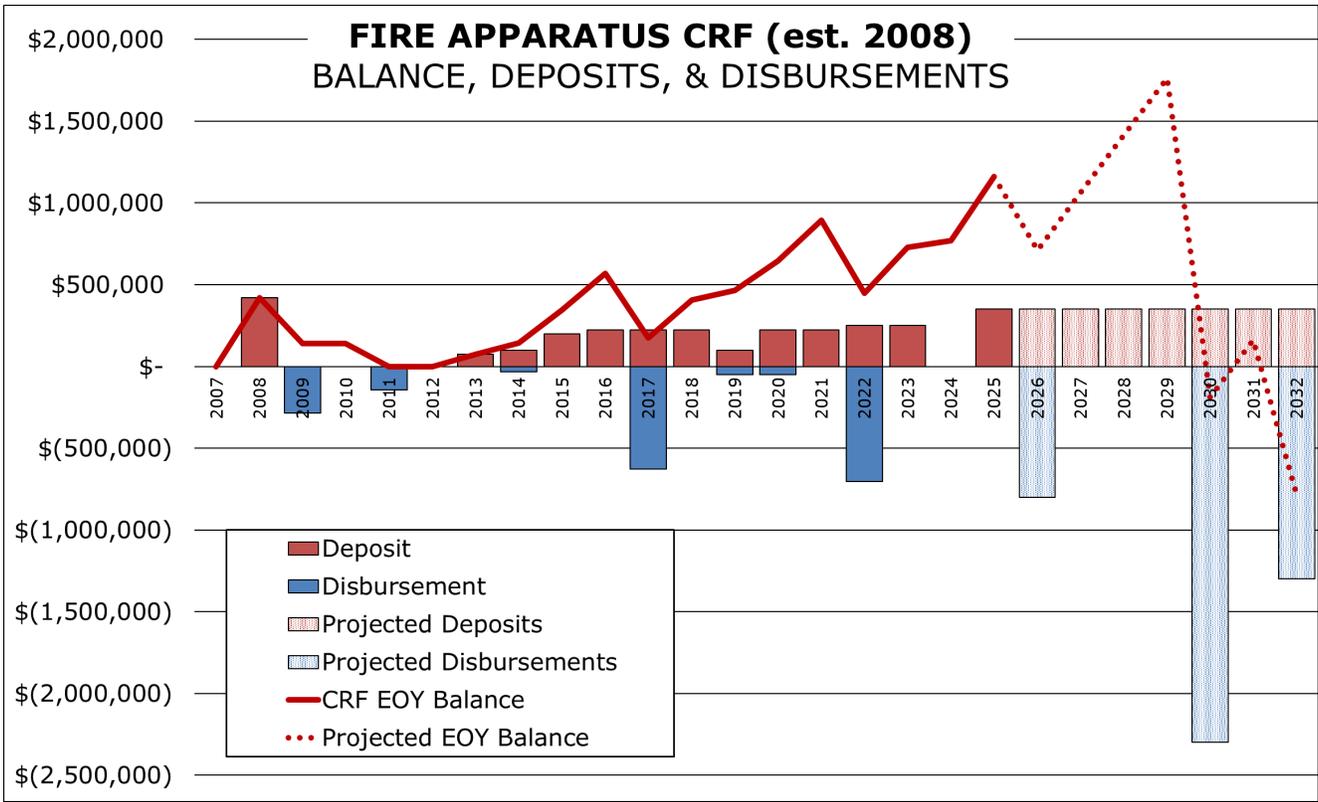
**(Majority vote required.)**

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

***Recommended by the Budget Committee 9-3-1.***

### EXPLANATION

- Article 13 seeks to appropriate \$350,000 to deposit into the Fire Apparatus CRF.
- This sum will be raised from unassigned fund balance. No NEW amount to be raised by taxation. (Fund Balance Explanation on pgs. 18-19)
- 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 (12/31/25) is \$1,162,390.75.
- Fire Department presents a vehicle replacement matrix to the CIP Committee each year.
- **There are three (3) major fire apparatus scheduled for replacement in the next 7 years.**
  - 2026 projected replacement of 2005 ENGINE 3 (\$1.1 M)
  - 2030 projected replacement of 2010 TOWER 1 (\$2.1 M)
  - 2032 projected replacement of 2012 TANKER 1 (\$1.3 M)



## 2026 Warrant Articles with Explanation

---

### ARTICLE 14

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 \$50,000 to be placed in this fund and further to name the Library Board of Trustees as agents to expend from said fund. (This appropriation is in addition to the Operating Budget Article).

***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 8-4-1.***

#### EXPLANATION

- Article 14 seeks to establish a Goffstown Public Library Capital Reserve Fund (CRF).
- The purpose of the Fund will be for building projects and matching grant funds.
- If approved, the Library Board of Trustees will be the agents to expend from the Fund.
- Article 14 seeks to appropriate \$50,000 to deposit into the Goffstown Public Library 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. 18-19)
- This CRF could be used for local match on future grant applications, showing community support and improving chances of successful grant funding. In 2025 the Goffstown Public Library was awarded a \$19,272 LCHIP Grant to support the library's historic window restoration project (50% grant / 50% local match).
- 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 maintain a prioritized list of projects, including:
  - 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 117-year-old terrazzo floors on the second floor. Repointing of 117-year-old brick masonry – exterior.

## 2026 Warrant Articles with Explanation

### ARTICLE 15

To see if the Town will vote to raise and appropriate \$430,000 for the purpose of purchasing a curbside solid waste packer. (This appropriation is in addition to the Operating Budget Article).

**(Majority vote required)**

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

*Not Recommended by the Budget Committee 9-3-1.*

#### EXPLANATION

- Article 15 asks the voters to appropriate funds to purchase a curbside solid waste packer to replace 2012 curbside packer truck.
- This replacement vehicle was deferred in 2024 (default budget) and in 2025 (Budget Committee removed from proposed 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
- This appropriation would come from new taxation and replace the 2012 Curbside Packer Truck. There is an approximate 2-year lead time from order to delivery.
- Due to the workload, age, and complexity of the machinery, DPW often has 1 of the 2 trucks out of service, requiring the use of a backup truck.
- The Estimated tax rate impact in 2026 is an increase of **16 cents**.
- The Estimated increase to the 2026 municipal portion of the tax bill for a median single-family residence valued at \$416,600 is **\$66.66**.

### ARTICLE 16

To see if the Town will vote to raise and appropriate \$29,323 for the purpose of funding monthly stipends for the members of the Select Board. (This appropriation is in addition to the Operating Budget Article).

**(Majority vote required)**

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

*Not Recommended by the Budget Committee 11-1-1.*

#### EXPLANATION

- Article 16 asks the voters to appropriate funds for Select Board stipends (12-month stipend, includes FICA and Medicare).
- In addition to Select Board meetings, members serve on other town Boards/Committees, review payroll and all vendors payments weekly, participate in CBA negotiations, work at Town and State elections, and other duties as mandated by State law.
- If approved by voters, these funds could not be used for any other purpose. Any remaining funds due to individual Board members refusing the stipend will lapse to fund balance.
- The Estimated tax rate impact in 2026 is an increase of **1 cent**.
- The Estimated increase to the 2026 municipal portion of the tax bill for a median single-family residence valued at \$416,600 is **\$4.17**.

## 2026 Warrant Articles with Explanation

---

### ARTICLE 17

To see if the Town will modify the provisions of RSA 72:35 for a Tax Credit for Service Connected Total Disability of \$3,000 per year. If adopted and approved, this article shall take effect for the 2026 property tax year.

If this article is not adopted, the Service Connected Total Disability Tax Credit will remain at \$2,400 per year and the veterans who qualify will lose the \$600 veteran credit.

**(Majority vote required)**

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

#### EXPLANATION

- Article 17 asks the voters to increase Tax Credit for Service Connected Total Disability from \$2,400 to \$3,000 due to a change in NH State law in 2025 that would result in a reduction to property owners with this tax credit.
- Prior to passage of House Bill 99, a veteran who qualified for the veteran credit (\$600) and the veteran's tax credit for service-connected disability (\$2,400) could get both for a total credit of \$3,000.
- Under RSA 72:35, as amended by HB 99, the veteran credit and the veteran's tax credit for service-connected disability can no longer be combined.
- The Select Board proposed this change to provide veterans with total and permanent service-connected disability the same level of total credit (\$3,000) as 2025.
- For more information see NH Department of Revenue Administration's Technical Information Release, 2025-003 Statutory Change to Property Tax Credits for Veterans – Updated (online at: [www.revenue.nh.gov/technical-information-releases-declaratory-rulings/technical-information-releases](http://www.revenue.nh.gov/technical-information-releases-declaratory-rulings/technical-information-releases))

## 2026 Warrant Articles with Explanation

---

### ARTICLE 18

To see if the Town will vote to raise the elderly income limit allowable under RSA 72:39-a to qualify for an elderly tax exemption. The current limit is \$42,500 if single, or if married, a combined income of not more than \$60,000 (including Social Security). We seek through this petition to raise the income limit to \$47,000 if single, or, if married, a combined income of not more than \$66,000.

The income Limit has been at the existing level since 2023. Inflation into 2026 is about 10% and that is reflected in the revised numbers above.

**(Majority vote required)**

*Submitted by petition.*

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

#### EXPLANATION

- Article 18 is a Citizen Submitted Petition Warrant Article (RSA 39:3).
- The Supervisors of the Checklist certified 59 registered voters signed the petition.
- The Goffstown Select Board voted 5-0-0 to Recommend Article 18.
- The moderator shall provide a primary petitioner, identified pursuant to RSA 39:3, the opportunity to introduce the petitioned article at the deliberative session. The primary petitioner shall be given a minimum of 10 minutes to introduce the warrant article (NH RSA 40:7).

### ARTICLE 19

To see if the Town will vote to adopt the following binding limitation on the total fund balance of the Town of Goffstown.

The combined total of the Town's assigned and unassigned fund balance shall not exceed ten percent (10%) of the prior fiscal year's net assessed appropriations as defined under RSA 32.

Any amount in excess of this 10% limit shall automatically be applied to reduce the Town's tax rate for the following fiscal year and shall not be retained for any other purpose.

This provision shall remain in effect unless and until amended or rescinded by a future vote of the legislative body. No vote of the Select Board, nor any local policy or administrative action, may supersede or nullify this limitation.

**(Majority vote required)**

*Submitted by petition.*

*Not Recommended by the Select Board 4-1-0.*

#### EXPLANATION

- Article 19 is a Citizen Submitted Petition Warrant Article.
- The Supervisors of the Checklist certified 42 registered voters signed the petition.
- The Goffstown Select Board voted 4-1-0 to Not Recommend Article 19.
- The moderator shall provide a primary petitioner, identified pursuant to RSA 39:3, the opportunity to introduce the petitioned article at the deliberative session. The primary petitioner shall be given a minimum of 10 minutes to introduce the warrant article (NH RSA 40:7).

# 2026 Warrant Articles with Explanation

---

## ARTICLE 20

To see if the Town will vote to restrict commercialization and retail sales for the following nonregulated intoxicating substances.

### **Prohibited Activities.**

I. It shall be unlawful for any person to use, possess, purchase, attempt to purchase, sell, offer to sell, give away, deliver, or publicly display for sale any of the following substances or products containing such substances:

(a) **Kratom Products** containing mitragynine and 7-hydroxymitragynine, which are the primary active compounds in kratom.

(b) **Hallucinogenic plants and fungi**, including but not limited to:

- Amanita muscaria
- Nymphaea caerulea (Blue Lotus)
- Egyptian Lotus (including Nelumbo nucifera if applicable)
- Salvia divinorum
- Amanita pantherina

(c) **Poppers**, defined as any "abusable volatile chemical" labeled with "VAPOR HARMFUL" under the Federal Hazardous Substances Act, which when inhaled, ingested, or otherwise introduced into the body may affect the central nervous system, cause intoxication, hallucination, or elation, or distort eyesight, thinking, balance, or coordination. This includes but is not limited to **nitrous oxide** and **alkyl nitrites**, unless used in regulated medical or industrial contexts. This definition excludes regulated pesticides, food, drugs, cosmetics, or alcoholic beverages.

### **Penalties-**

Those found in violation of this law will be subject to the penalties found in New Hampshire RSA 318-B and New Hampshire RSA 644:5-a. If a specific penalty is not outlined in RSA 318-B or RSA 644:5-a, refer to RSA 318-B:26 and apply the penalty associated with cannabis, based on the weight of the substance involved (e.g., ounces, grams, pounds, or milligrams).

\*This warrant article would have zero tax impact\*

***Submitted by petition.***

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

### **EXPLANATION**

- Article 20 is a Citizen Submitted Petition Warrant Article.
- The Supervisors of the Checklist certified 32 registered voters signed the petition.
- The Goffstown Select Board voted 5-0-0 to Not Recommend Article 20.
- The moderator shall provide a primary petitioner, identified pursuant to RSA 39:3, the opportunity to introduce the petitioned article at the deliberative session. The primary petitioner shall be given a minimum of 10 minutes to introduce the warrant article (NH RSA 40:7).

# 2026 Warrant Articles with Explanation

---

## ARTICLE 21

To see if the Town will vote to restrict retail access to nonregulated and intoxicating cannabis or marijuana related products.

### **Prohibited Activities.**

#### **THC Regulation**

#### **Age Restriction**

No person or entity shall sell, offer for sale, or distribute any THC products (natural or synthetic tetrahydrocannabinol, which appear in any formulation, including delta-8 THC, delta-9THC, or any other THC isomer variant) to a person under the age of 21.

#### **Packaging and Labeling Requirements**

All THC products shall be sold in tamper-evident, resealable, and child-resistant packaging. Packaging shall not resemble candy snacks, or any product commonly marketed to children. No THC product shall be advertised using cartoons, toys, or imagery appealing to minors. No THC product shall be named or labeled in a manner that mimics non-cannabis food or beverage products.

All THC product labels shall include: I. THC content per serving and per package. II. The universal THC warning symbol. III. A warning stating "Keep out of reach of children." IV. Batch number and expiration date. V. A QR code linking to the Certificate of Analysis (COA) for the batch.

#### **Product Testing Requirements**

I. All THC products shall be tested by a licensed, independent laboratory prior to sale.

II. Testing shall include analysis for:

(a) Potency (THC, CBD, and other cannabinoids) (b) Pesticides (c) Heavy metals (d) Microbial contaminants (e) Residual solvents (for extracts)

#### **Penalties**

Those found in violation of this law will be subject to the penalties found in New Hampshire RSA 318-B.

\*This warrant article would have zero tax impact\*

***Submitted by petition.***

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

## **EXPLANATION**

- Article 21 is a Citizen Submitted Petition Warrant Article.
- The Supervisors of the Checklist certified 34 registered voters signed the petition.
- The Goffstown Select Board voted 5-0-0 to Not Recommend Article 21.
- The moderator shall provide a primary petitioner, identified pursuant to RSA 39:3, the opportunity to introduce the petitioned article at the deliberative session. The primary petitioner shall be given a minimum of 10 minutes to introduce the warrant article (NH RSA 40:7).

## 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. It is not cash in the bank.

Unassigned fund balance is impacted when a municipality expends less than what was appropriated and 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. Additionally, the Town must submit revised revenues projections to the State each September, 4 months before the end of the year. Unplanned revenue or more revenue than projected also impacts unassigned fund balance.

In 2025 the Town spent 98% of its appropriation, which adds approximately \$500,000 to unassigned fund balance. Additionally, the Town received \$260,000 additional revenue above projections submitted to the State in September, which will be added to unassigned fund balance.

*(NOTE: 2025 expenditures and revenues, and unassigned fund balance at year end are projections. Final figures will be determined by Town Finance and independent auditors.)*

### **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 Tax Effort billed for the School and County, regardless of the level of tax collections. Unpaid 2025 Taxes & Prior Year Tax Liens = \$1.8 Million (12/31/25, unaudited).

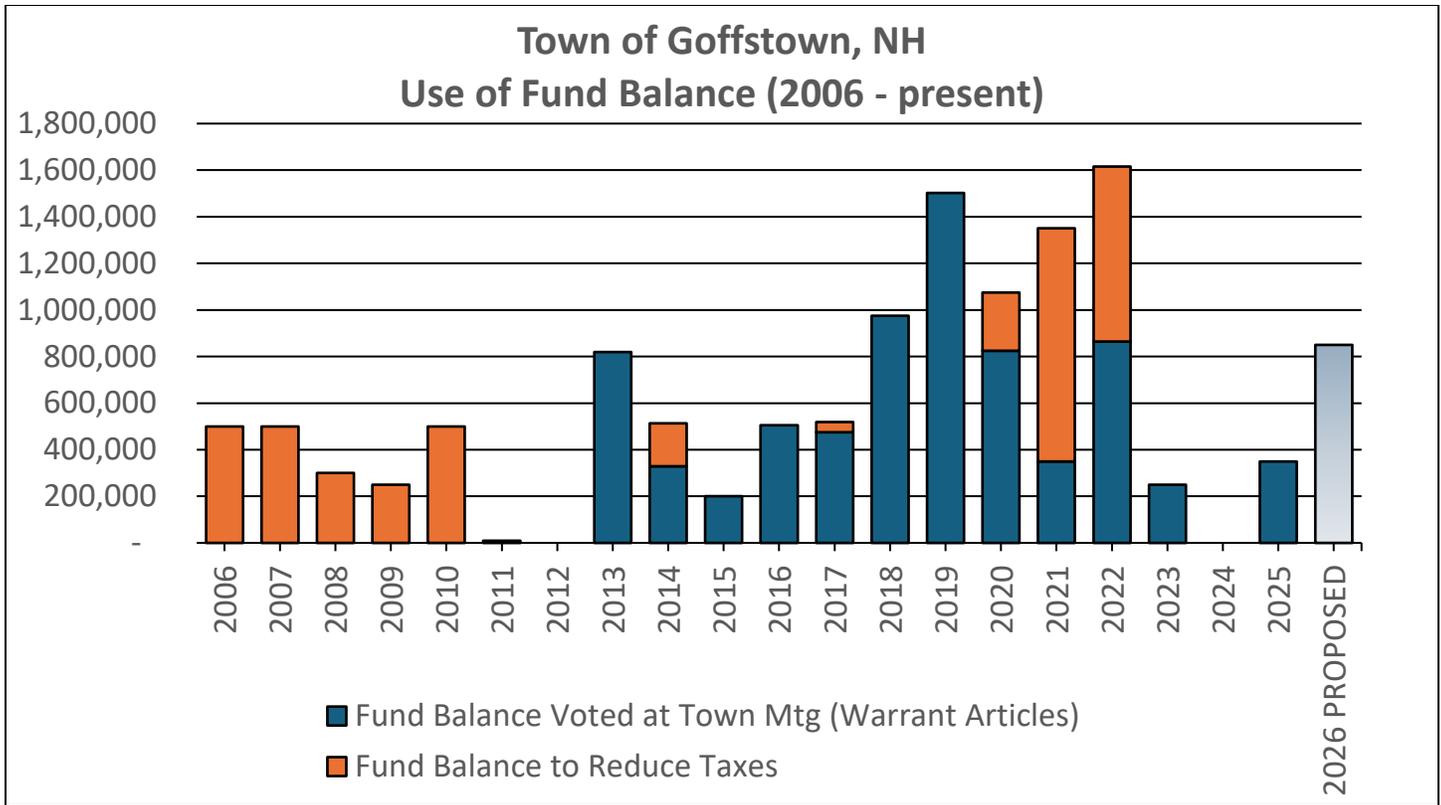
Unassigned fund balance assists the Town in managing cash flow, financing expenditures from the beginning of the year until property taxes are collected in July and in December. Responsible long-term financial planning requires an adequate level of unassigned fund balance for unforeseen expenses, to allow the Select Board flexibility to stabilize the tax rate (done in 2021 and 2022), and to attain favorable bond rating.

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

**A.** There are three (3) 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 fund balance upon voter approval at the Annual Town Meeting.

## 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% - 17% 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 2025 the “general fund operating expenditures” for the Town, School, and County was \$64,553,767.

The Government Finance Officers Association (GFOA) recommends no less than two (2) months of the total “general fund operating expenditures” (16.7%). Based on the 2025 Tax Rate calculations provided by the NHDRA, two (2) months of “general fund operating expenditures” equals \$10.8 Million.

The Town retained Unassigned Fund Balance of \$8,902,550 (13.79% of “general fund operating expenses”) at 2025 Tax Rate Setting (10/21/25).

The Town’s Fund Balance Policy is available online at:

[www.GoffstownNH.gov/DocumentCenter/View/1459/Fund-Balance-Policy-PDF](http://www.GoffstownNH.gov/DocumentCenter/View/1459/Fund-Balance-Policy-PDF)

**Q. How does Goffstown plan to use unassigned fund balance in 2026?**

- A.** In 2026 the Select Board is asking the voters to approve \$850,000 from unassigned fund balance.
- \$450,000 for Road Plan funding; returning road plan funding to 2020-2024 levels (Article 12).
  - \$350,000 deposit into the Fire Apparatus Capital Reserve Fund (Article 13).
  - \$50,000 deposit into Goffstown Public Library Capital Reserve Fund (Article 14).

This page left intentionally blank.



Proposed Budget  
Goffstown

For the period beginning January 1, 2026 and ending December 31, 2026  
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 01/23/2026

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
Jared Talbot	Budget Committee	[Signature]
MARK REARD	BUDGET COMMITTEE	[Signature]
Joe Alexander	Budget Committee	[Signature]
Allison DeCesare	Budget Committee	[Signature]
Briah Mazur	Budget Committee	[Signature]
Rich Terrell	Budget Committee	[Signature]
Olivia Welsh-Erdani	Budget Committee	[Signature]
Doug Tounds	Budget Committee	[Signature]
Israel Carey	Budget Committee	[Signature]

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 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
<b>General Government</b>								
4130	Executive	09	\$635,955	\$602,665	\$634,719	\$0	\$634,719	\$0
4140	Election, Registration, and Vital Statistics	09	\$303,927	\$327,716	\$329,488	\$0	\$329,488	\$0
4150	Financial Administration	09	\$1,644,215	\$1,709,160	\$1,838,817	\$0	\$1,838,817	\$0
4152	Property Assessment	09	\$179,628	\$202,192	\$192,742	\$0	\$192,742	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0	\$0	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191	Planning and Zoning	09	\$288,110	\$331,244	\$287,650	\$0	\$287,650	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4195	Cemeteries	09	\$169,140	\$178,953	\$210,075	\$0	\$210,075	\$0
4196	Insurance Not Otherwise Allocated	09	\$3,229,380	\$3,664,243	\$3,561,363	\$0	\$3,561,363	\$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	\$13,581	\$27,100	\$20,900	\$0	\$20,900	\$0
<b>General Government Subtotal</b>			<b>\$6,463,936</b>	<b>\$7,043,273</b>	<b>\$7,075,754</b>	<b>\$0</b>	<b>\$7,075,754</b>	<b>\$0</b>
<b>Public Safety</b>								
4210	Police	09	\$4,593,943	\$4,695,197	\$5,024,825	\$0	\$5,024,825	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	09	\$3,898,914	\$3,858,809	\$4,253,518	\$0	\$4,253,518	\$0
4240	Building Inspection	09	\$137,095	\$164,290	\$141,073	\$0	\$141,073	\$0
4290	Emergency Management	09	\$857	\$10,082	\$6,895	\$0	\$6,895	\$0
4299	Other Public Safety	09	\$1,030,552	\$1,133,528	\$1,153,834	\$0	\$1,153,834	\$0
<b>Public Safety Subtotal</b>			<b>\$9,661,361</b>	<b>\$9,861,906</b>	<b>\$10,580,145</b>	<b>\$0</b>	<b>\$10,580,145</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (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	09	\$3,638,020	\$3,668,875	\$3,752,443	\$0	\$3,752,443	\$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	\$754,908	\$720,676	\$742,745	\$0	\$742,745	\$0
	<b>Highways and Streets Subtotal</b>		<b>\$4,392,928</b>	<b>\$4,389,551</b>	<b>\$4,495,188</b>	<b>\$0</b>	<b>\$4,495,188</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	09	\$1,534,136	\$1,593,798	\$1,724,244	\$0	\$1,724,244	\$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>\$1,534,136</b>	<b>\$1,593,798</b>	<b>\$1,724,244</b>	<b>\$0</b>	<b>\$1,724,244</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (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 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)
<b>Welfare</b>								
4441	Welfare Administration	09	\$16,754	\$20,940	\$20,847	\$0	\$20,847	\$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		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$16,754</b>	<b>\$20,940</b>	<b>\$20,847</b>	<b>\$0</b>	<b>\$20,847</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520	Parks and Recreation	09	\$619,831	\$630,527	\$634,412	\$0	\$634,412	\$0
4550	Library	09	\$961,461	\$952,292	\$980,528	\$0	\$980,528	\$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>\$1,581,292</b>	<b>\$1,582,819</b>	<b>\$1,614,940</b>	<b>\$0</b>	<b>\$1,614,940</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 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's period ending 12/31/2026 (Recommended)	Budget Committee's period ending 12/31/2026 (Not Recommended)
<b>Debt Service</b>								
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	\$41,333	\$41,334	\$36,062	\$0	\$36,062	\$0
4723	Interest on Tax and Revenue Anticipation Notes	09	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges	09	\$53,244	\$53,244	\$53,244	\$0	\$53,244	\$0
<b>Debt Service Subtotal</b>					<b>\$199,579</b>	<b>\$194,307</b>	<b>\$0</b>	<b>\$194,307</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	09	\$317,999	\$197,000	\$631,000	\$0	\$631,000	\$0
4903	Buildings	09	\$60,970	\$40,000	\$33,000	\$0	\$33,000	\$0
4909	Improvements Other than Buildings	09	\$1,511,719	\$1,185,000	\$1,150,000	\$0	\$1,150,000	\$0
<b>Capital Outlay Subtotal</b>					<b>\$1,422,000</b>	<b>\$1,814,000</b>	<b>\$0</b>	<b>\$1,814,000</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	10	\$2,236,502	\$2,236,502	\$2,225,081	\$0	\$2,225,081	\$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>\$2,236,502</b>	<b>\$2,225,081</b>	<b>\$0</b>	<b>\$2,225,081</b>
<b>Total Operating Budget Appropriations</b>					<b>\$29,744,506</b>	<b>\$29,744,506</b>	<b>\$0</b>	<b>\$29,744,506</b>



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for 12/31/2026 (Recommended)	Selectmen's Appropriations for 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for 12/31/2026 (Recommended)	Budget Committee's Appropriations for 12/31/2026 (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	13	\$350,000	\$0	\$350,000	\$0
			<b>Purpose:</b> Deposit \$350,000 from UFB to Fire Apparatus CRF.			
4915	To Capital Reserve Funds	14	\$50,000	\$0	\$50,000	\$0
			<b>Purpose:</b> Establish Library CRF, name agents, and deposit \$50,000 from UFB.			
<b>Total Proposed Special Articles</b>			<b>\$400,000</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for 12/31/2026 (Recommended)	Selectmen's Appropriations for 12/31/2026 (Not Recommended)	Budget Committee's (Recommended)	Budget Committee's (Not Recommended)
4130	Executive	16	\$29,323	\$0	\$0	\$29,323
			<i>Purpose: Appropriate \$29,323 to fund Select Board stipends.</i>			
4311	Highway Administration	11	\$47,020	\$0	\$47,020	\$0
			<i>Purpose: DPW Teamsters CBA</i>			
4902	Machinery, Vehicles, and Equipment	15	\$430,000	\$0	\$0	\$430,000
			<i>Purpose: Appropriate \$430,000 to purchase Curbside Solid Waste Packer.</i>			
4909	Improvements Other than Buildings	12	\$450,000	\$0	\$450,000	\$0
			<i>Purpose: Appropriate \$450,000 from UFB to fund Road Plan.</i>			
<b>Total Proposed Individual Articles</b>			<b>\$956,343</b>	<b>\$0</b>	<b>\$497,020</b>	<b>\$459,323</b>



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2026	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
<b>Taxes</b>					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	09	\$3,315	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	09	\$84,000	\$84,000	\$84,000
3187	Excavation Tax	09	\$22	\$100	\$100
3189	Other Taxes	09	\$44,533	\$35,000	\$35,000
3190	Interest and Penalties on Delinquent Taxes	09	\$127,691	\$90,000	\$90,000
	<b>Taxes Subtotal</b>		<b>\$269,561</b>	<b>\$214,100</b>	<b>\$214,100</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	09	\$4,821	\$7,500	\$7,500
3220	Motor Vehicle Permit Fees	09	\$3,897,839	\$3,700,000	\$3,700,000
3230	Building Permits	09	\$90,130	\$85,000	\$85,000
3290	Other Licenses, Permits, and Fees	09	\$32,241	\$32,500	\$32,500
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$4,025,031</b>	<b>\$3,825,000</b>	<b>\$3,825,000</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	09	\$24,470	\$21,500	\$21,500
	<b>From Federal Government Subtotal</b>		<b>\$24,470</b>	<b>\$21,500</b>	<b>\$21,500</b>
<b>State Sources</b>					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	09	\$1,857,051	\$1,857,000	\$1,857,000
3353	Highway Block Grant	09	\$451,576	\$455,000	\$455,000
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 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
<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	09	\$7,256	\$10,000	\$10,000
3379	Intergovernmental Revenues - Other	09	\$25,261	\$29,000	\$29,000
	<b>State Sources Subtotal</b>		<b>\$2,341,144</b>	<b>\$2,361,000</b>	<b>\$2,351,000</b>
<b>Charges for Services</b>					
3401	Income from Departments	09	\$453,090	\$417,136	\$417,136
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>Charges for Services Subtotal</b>		<b>\$453,090</b>	<b>\$417,136</b>	<b>\$417,136</b>
<b>Miscellaneous Revenues</b>					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	09	\$500,875	\$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	\$38,566	\$82,500	\$82,500
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$539,441</b>	<b>\$532,500</b>	<b>\$532,500</b>
<b>Interfund Operating Transfers In</b>					
3911	From Revolving Funds		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2026	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
<b>Interfund Operating Transfers In</b>					
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	\$2,141,151	\$2,225,081	\$2,225,081
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	09	\$1,000	\$1,000	\$1,000
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$2,142,151</b>	<b>\$2,226,081</b>	<b>\$2,226,081</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	12, 14, 13	\$0	\$850,000	\$850,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$850,000</b>	<b>\$850,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$9,784,888</b>	<b>\$10,437,317</b>	<b>\$10,437,317</b>



Budget Summary

Item	Selectmen's Period ending 12/31/2026 (Recommended)	Budget Committee's Period ending 12/31/2026 (Recommended)
Operating Budget Appropriations	\$29,744,506	\$29,744,506
Special Warrant Articles	\$400,000	\$400,000
Individual Warrant Articles	\$956,343	\$497,020
Total Appropriations	\$31,100,849	\$30,641,526
Less Amount of Estimated Revenues & Credits	\$10,437,317	\$10,437,317
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$20,663,532</b>	<b>\$20,204,209</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$30,641,526</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$158,244
3. Interest: Long-Term Bonds & Notes	\$41,333
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> )	\$199,577
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$30,441,949</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$3,044,195
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$47,020
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>\$33,685,721</b>



Default Budget of the Municipality  
Goffstown

For the period beginning January 1, 2026 and ending December 31, 2026

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 01/23/2026

**GOVERNING BODY OR 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
Peter Georgantas	Chairman of the Select Board	
Mark T. Lemay	Vice-Chair of the Select Board	
Jim Craig	Select Board	
Joshua Douglas	Select Board	
Richard Manzo	Select Board	

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>



**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	\$602,665	\$9,940	\$0	\$612,605
4140	Election, Registration, and Vital Statistics	\$327,716	(\$17,530)	\$0	\$310,186
4150	Financial Administration	\$1,709,160	\$20,741	\$0	\$1,729,901
4152	Property Assessment	\$202,192	\$4,626	\$0	\$206,818
4153	Legal Expense	\$0	\$0	\$0	\$0
4155	Personnel Administration	\$0	\$0	\$0	\$0
4191	Planning and Zoning	\$331,244	(\$46,238)	\$0	\$285,006
4194	General Government Buildings	\$0	\$0	\$0	\$0
4195	Cemeteries	\$178,953	\$2,600	\$0	\$181,553
4196	Insurance Not Otherwise Allocated	\$3,664,243	\$4,710	\$0	\$3,668,953
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$27,100	\$0	\$0	\$27,100
<b>General Government Subtotal</b>		<b>\$7,043,273</b>	<b>(\$21,151)</b>	<b>\$0</b>	<b>\$7,022,122</b>
<b>Public Safety</b>					
4210	Police	\$4,695,197	\$217,705	\$0	\$4,912,902
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$3,858,809	\$261,647	\$0	\$4,120,456
4240	Building Inspection	\$164,290	(\$26,263)	\$0	\$138,027
4290	Emergency Management	\$10,082	\$0	\$0	\$10,082
4299	Other Public Safety	\$1,133,528	\$23,761	\$0	\$1,157,289
<b>Public Safety Subtotal</b>		<b>\$9,861,906</b>	<b>\$476,850</b>	<b>\$0</b>	<b>\$10,338,756</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	\$3,668,875	\$70,008	\$0	\$3,738,883
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges	\$720,676	\$13,211	\$0	\$733,887
<b>Highways and Streets Subtotal</b>		<b>\$4,389,551</b>	<b>\$83,219</b>	<b>\$0</b>	<b>\$4,472,770</b>
<b>Sanitation</b>					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$1,593,798	\$33,576	\$0	\$1,627,374
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0



**Default Budget of the Municipality**

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
<b>Sanitation Subtotal</b>		<b>\$1,593,798</b>	<b>\$33,576</b>	<b>\$0</b>	<b>\$1,627,374</b>

**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	\$20,940	\$57	\$0	\$20,997
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>\$20,940</b>	<b>\$57</b>	<b>\$0</b>	<b>\$20,997</b>

**Culture and Recreation**

4520	Parks and Recreation	\$630,527	\$9,513	\$0	\$640,040
4550	Library	\$952,292	\$12,769	\$0	\$965,061
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
<b>Culture and Recreation Subtotal</b>		<b>\$1,582,819</b>	<b>\$22,282</b>	<b>\$0</b>	<b>\$1,605,101</b>

**Conservation and Development**

4611	Conservation Administration	\$0	\$0	\$0	\$0
------	-----------------------------	-----	-----	-----	-----



**Default Budget of the Municipality**

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
<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	\$41,334	(\$5,272)	\$0	\$36,062
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>\$199,579</b>	<b>(\$5,272)</b>	<b>\$0</b>	<b>\$194,307</b>

**Capital Outlay**

4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$197,000	\$0	\$0	\$197,000
4903	Buildings	\$40,000	\$0	(\$20,000)	\$20,000
4909	Improvements Other than Buildings	\$1,185,000	\$0	(\$35,000)	\$1,150,000
<b>Capital Outlay Subtotal</b>		<b>\$1,422,000</b>	<b>\$0</b>	<b>(\$55,000)</b>	<b>\$1,367,000</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	\$2,236,502	(\$3,415)	\$0	\$2,233,087
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>\$2,236,502</b>	<b>(\$3,415)</b>	<b>\$0</b>	<b>\$2,233,087</b>

<b>Total Operating Budget Appropriations</b>		<b>\$28,350,368</b>	<b>\$586,146</b>	<b>(\$55,000)</b>	<b>\$28,881,514</b>
--	--	---------------------	------------------	-------------------	---------------------



Default Budget of the Municipality

Account	Explanation
4240	Adjusted to match current pay rates removed proposed wage increases and one-time expenses. Removed 2nd Building Inspector position.
4903	Reduction of one-time project.
4195	Adjusted to match current pay rates removed proposed wage increases and one time expenses.
4140	Adjusted to match current pay rates removed proposed wage increases and one time expenses.
4130	Adjusted to match current pay rates removed proposed wage increases and one time expenses.
4150	Adjusted to match current pay rates removed proposed wage increases and one time expenses.
4220	Adjusted to match current pay rates removed proposed wage increases and one-time expenses. CBA Wage increases & assoc.
4312	Adjusted to match current pay rates removed proposed wage increases and one-time expenses.
4909	Reduction of one-time project.
4196	Adjustment for current employee selection.
4721	Reduced based on debt schedule.
4550	Adjusted to match current pay rates.
4319	Adjusted to match current pay rates removed proposed wage increases and one-time expenses.
4299	Adjusted to match current pay rates removed proposed wage increases and one-time expenses. CBA Wage increases & assoc.
4520	Adjusted to match current pay rates.
4191	Adjusted to match current pay rates removed proposed wage increases and one time expenses. Removal of 2nd Building Inspector position.
4210	Adjusted to match current pay rates removed proposed wage increases and one-time expenses. CBA Wage increases & assoc.
4152	Adjusted to match current pay rates removed proposed wage increases and one time expenses.
4323	Adjusted to match current pay rates removed proposed wage increases and one-time expenses.
4914S	Reduction in proposed Sewer Fund.