



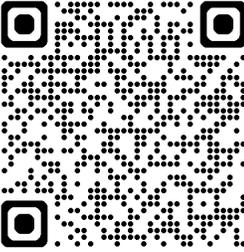
Town of Goffstown, NH

2026 Deliberative Session

February 3, 2026

 **GSD-OPEN**
School filters Social Media and content to maintain their compliance.

 Handouts, budget detail, and information – use QR Code



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Operating Budget - \$27,519,425

Select Board Recommended 5-0-0

Budget Committee Recommended 8-5-0

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Operating Budget - \$27,519,425

Select Board Recommended 5-0-0

Budget Committee Recommended 8-5-0

**Difference between 2025 budget and
proposed 2026 budget:**

\$1,405,559 = 5.4%

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ARTICLE 9 – PROPOSED BUDGET

	2025 Budget	2025 YTD (unaudited)	2026 Default Budget	2026 Proposed Budget
11-Town Hall	\$3,385,307	\$3,203,026	\$3,330,640	\$3,466,236
15-Insurance	\$3,272,894	\$3,216,912	\$3,668,953	\$3,561,363
22-Police	\$5,828,725	\$5,649,633	\$6,070,191	\$6,178,659
33-Fire	\$3,943,648	\$3,881,817	\$4,130,538	\$4,260,413
44-Public Works	\$6,181,428	\$6,142,538	\$6,281,697	\$6,429,507
55-Parks&Rec	\$637,443	\$625,972	\$640,040	\$634,412
66-Library	\$973,341	\$961,785	\$965,061	\$980,528
77-Debt Service	\$199,579	\$199,577	\$194,307	\$194,307
88-CIP	\$1,711,500	\$1,678,131	\$1,367,000	\$1,814,000
General Fund	\$26,133,866	\$25,559,392	\$26,648,427	\$27,519,425

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.

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2026 INCREASES – GENERAL FUND		
	Default Budget	Proposed Budget
Increased Software, Hardware, & Telecom costs		✓
Increases in Health/Safety/Equipment for 1st Responders		✓
Solid Waste, Recycling, Household Hazardous Waste disposal fees		✓
Workers Comp and Property Liability Insurance Premiums		✓
Increases in Capital Investments (CIP)		✓
Contractual wage increases for 3 Union	✓	✓
Funded positions from the approved 2025 budget. Budget Committee reduced 1 vacant full-time position.	✓	✓
Non-Union Wage Increases (80 FTEs / 50% of Town workforce)		✓

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ESTIMATED TAX IMPACT GENERAL FUND BUDGET

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.

	2026 Default Budget	2026 Proposed Budget
 Estimated Tax Rate Impact in 2026	+ 15 cents	+ 46 cents
 Estimated Increase to 2026 Tax Bill for Median Single-family Residence (\$416,600 valuation)	+ \$62.49	+ \$191.64

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ARTICLE 10 – SEWER ENTERPRISE FUND

Budget Committee Proposed Budget Sewer Enterprise Fund				
	2025 Budget	2025 YTD (12/31/25)	2026 Default Budget	2026 Proposed Budget
Sewer Administration	256,350	258,145	258,745	280,269
Sewer Operations	1,831,664	1,372,034	1,878,990	1,845,260
Sewer Pump Stations	95,352	48,680	95,352	99,552
Sewer Enterprise Fund	\$2,183,366	\$1,678,859	\$2,233,087	\$2,225,081

***Recommended by the Sewer Commission 3-0-0.
Recommended by the Budget Committee 13-0-0.***

Article 10 has no Tax Impact. The Sewer Enterprise Fund is completely supported by fees paid by customers connected to the sewer system.

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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.*

 Estimated tax rate impact in 2026 is 2 cents.	 Estimated increase to 2026 municipal portion of the tax bill for a median single-family residence (\$416,600 valuation) = \$8.33.
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ARTICLE 11

- 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.
- 5.0% matrix adjustment in 1st year. 2.5% matrix adjustment in year 3.

MANAGEMENT'S COST CALCULATION	INCREASE IN 2026	INCREASE IN 2027	INCREASE IN 2028
Wages	31,094	50,848	66,388
Medicare	451	737	963
FICA	1,928	3,153	4,116
NH Retirement	3,964	6,483	8,464
Wage & Benefits Subtotal	37,437	61,221	79,931
Insurance Opt Out Increase	5,083	-	-
CBA Article 16 – Uniforms Increase	4,500	4,500	-
BALLOT COSTS	47,020	65,721	79,931

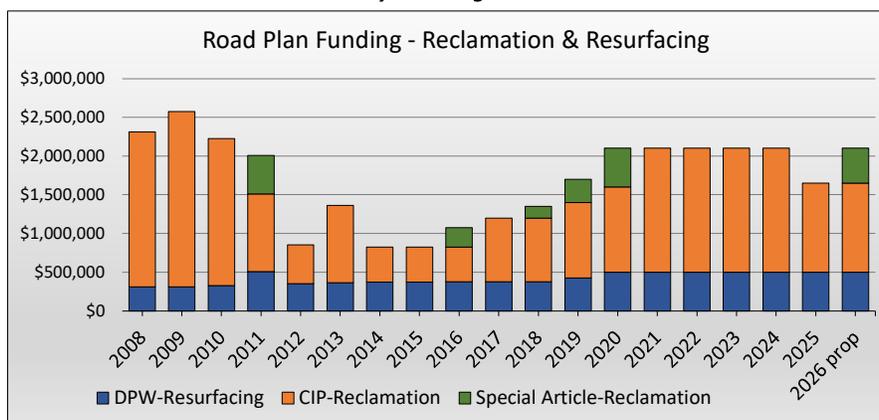
 Estimated tax rate impact in 2026 is 2 cents.	 Estimated increase to 2026 municipal portion of the tax bill for a median single-family residence (\$416,600 valuation) = \$8.33.
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ARTICLE 12

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.***



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ARTICLE 12

NH Department of Transportation – 10-year Item Cost Trends			
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%

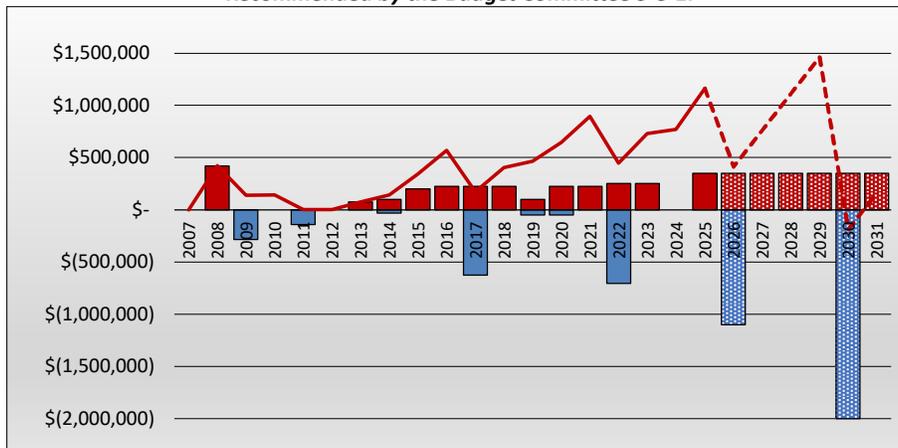


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ARTICLE 13

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.***



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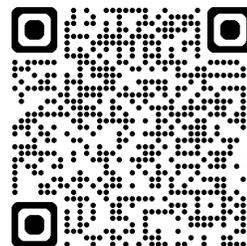
ARTICLE 14

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.***

- **Purpose:** Library Building projects and matching grant funds.
- **Agents:** Library Board of Trustees
- **Deposit:** \$50,000, from unassigned fund balance

Library Board of Trustees
List of Building Projects



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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.

- This replacement vehicle was deferred in 2024 and in 2025.
- 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
- 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.



Estimated tax rate impact in 2026 is **16 cents.**



Estimated increase to 2026 municipal portion of the tax bill for a median single-family residence (\$416,600 valuation) = **\$66.66.**

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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.

- Appropriation is for 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 cannot be used for any other purpose. Any remaining funds due to individual Board members refusing the stipend will lapse to fund balance.



Estimated tax rate impact in 2026 is **1 cent.**



Estimated increase to 2026 municipal portion of the tax bill for a median single-family residence (\$416,600 valuation) = **\$4.17.**

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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.

- Select Board article in response to HB 99, (Chapter 15, Laws of 2025).
- **2025 and prior** - a veteran who qualified for the Tax Credit for Service Connected Disability (\$2,400) was also eligible to receive the Veterans' Credit (\$600); Total \$3,000 credit.
- **Starting in 2026** - veterans that qualify for the Tax Credit for Service Connected Total Disability (\$2,400) are not allowed to claim the Veterans' Tax Credit (\$600) anymore; Reduced \$2,400 credit.
- If nothing was done OR this article fails, veterans that qualify for the Tax Credit for Service Connected Total Disability would see a \$600 reduction in their credit.

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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.

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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.

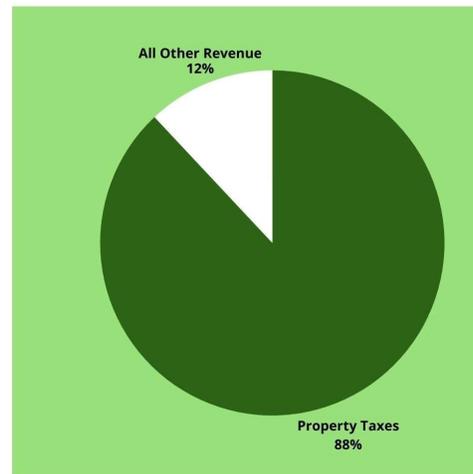
Not Recommended by the Select Board 4-1-0.

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ARTICLE 19

**Goffstown
Revenue
Sources**

- Assigned + Unassigned Fund Balance: \$8,622,371
- Property Taxes = 88% of General Fund Revenue
- Estimated taxpayer derived fund balance = \$7,600,000
- Source: NH DRA MS-535(FY ending 12/31/2023



Slide prepared by Primary Petitioner (NH RSA 39:3)

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ARTICLE 19

**Town of Goffstown – Unassigned Fund Balance vs. 10% Benchmark
 MS-535 Actuals | Cumulative Foregone Tax Offset (Illustrative)**

Year	Total General Fund	10% Benchmark	Actual Unassigned Fund Balance	Available but Not Used	Cumulative Foregone Tax Offset
2016	\$32,714,225	\$3,271,423	\$6,349,004	\$3,077,581	\$3,077,581
2017	\$33,650,882	\$3,365,088	\$7,137,023	\$3,771,935	\$6,849,516
2018	\$35,086,720	\$3,508,672	\$7,259,785	\$3,751,113	\$10,600,629
2019	\$37,449,864	\$3,744,986	\$6,581,595	\$2,836,609	\$13,437,238
2020	\$38,687,513	\$3,868,751	\$8,103,690	\$4,234,939	\$17,672,177
2021	\$43,393,705	\$4,339,371	\$10,342,664	\$6,003,293	\$23,675,470
2022	\$49,874,673	\$4,987,467	\$8,839,270	\$3,851,803	\$27,527,273
2023	\$52,129,291	\$5,212,929	\$6,003,000	\$790,071	\$28,317,344

Cumulative Foregone Tax Offset reflects the sum of annual amounts of unassigned fund balance that exceeded the benchmark and could have been used to reduce the property tax rate in each respective year. This figure is illustrative and does not represent a single-year or current cash balance.

****Figures reflect year-end unassigned fund balance reported on the MS-535 before tax rate setting and before any Select Board or voter decisions regarding use of fund balance.*

Slide prepared by Primary Petitioner (NH RSA 39:3)

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ARTICLE 19

**Unassigned Fund Balance
 Goffstown vs Common
 Municipal Targets**

Policy targets expressed as percentage of annual operating expenditures

<u>Below 8%</u>	<u>Between 8-10%</u>	<u>Above 10%</u>
<ul style="list-style-type: none"> • Littleton • Hampton 	<ul style="list-style-type: none"> • Bedford • Hooksett • Dunbarton • New Boston • Weare • Manchester 	<ul style="list-style-type: none"> • Goffstown (16% target) • Litchfield • Barrington

Collaborative meetings are the best! Click "Share," add your teammates, and start interacting.

Slide prepared by Primary Petitioner (NH RSA 39:3)

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ARTICLE 19 Unassigned Fund Balance Retained 2025 Tax Rate Setting

- Unassigned Fund Balance \$8,902,550
- 13.79% (of General Fund Operating Expenses)
- NH DRA Range 5.0% - 17.0%

Fund Balance Retention	
Enterprise Funds and Current Year Bonds	\$2,236,502
General Fund Operating Expenses	\$64,553,767
Final Overlay	\$87,355

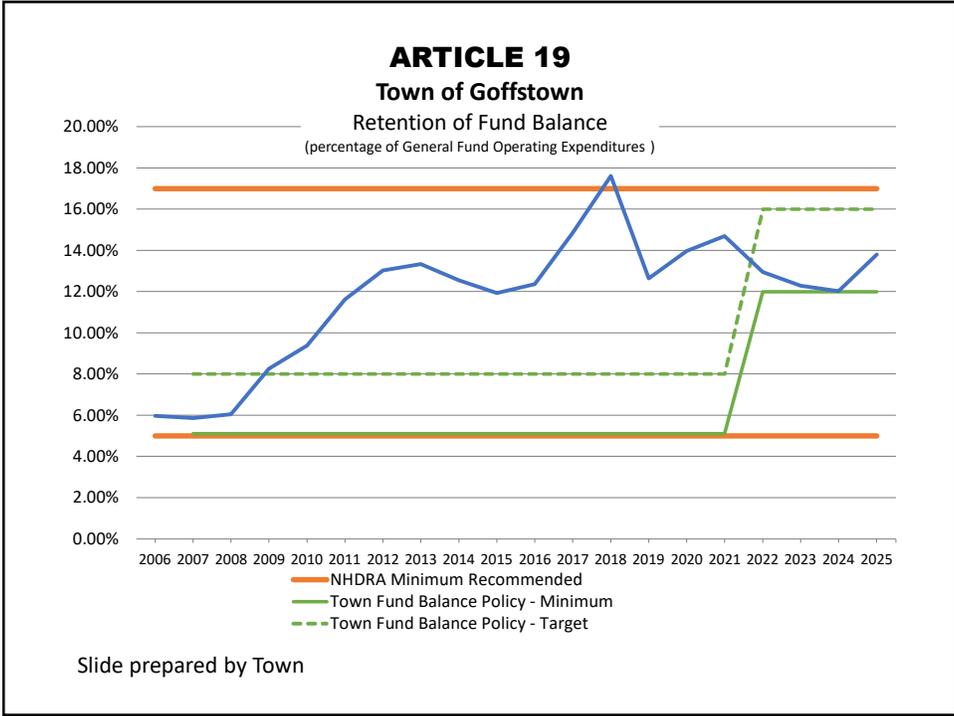
DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices* (4-1), pg. 17.
 [2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for All General Funds*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Regulating General Fund Balance*.

2025 Fund Balance Retention Guidelines: Goffstown	
Description	Amount
Current Amount Retained (13.79%)	\$8,902,550
17% Retained (Maximum Recommended)	\$10,974,140
10% Retained	\$6,455,377
8% Retained	\$5,164,301
5% Retained (Minimum Recommended)	\$3,227,688

Slide prepared by Town

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ARTICLE 19 Comparable Communities			
Community	Hooksett, NH	Goffstown, NH	Bedford, NH
2024 Population (NH est.)	15,137	18,664	23,769
Municipality Size	37.2 sq. miles	37.6 sq. miles	33.1 sq. miles
NH DOT - Town Centerline Miles Class IV & V (2024)	80.10	132.56	189.41
Fund Balance Retention			
General Fund Operating Expenses (Town Appropriation + School Taxes + County Taxes)	\$63,447,943	\$64,553,767	\$124,648,022
Fund Balance Retained	\$5,310,145	\$8,902,550	\$15,254,572
2025 Tax Rate	8.37%	13.79%	12.24%
Town Capital Reserve Funds "Saving accounts" for future capital expenditures			
Number of Town Capital Reserve Funds (2024 Annual Reports)	19	4	72
CRF Total Balance (6/30/25)	\$3,900,433	\$1,814,324 (12/31/24)	\$9,742,346 (12/31/24)
Slide prepared by Town			

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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.

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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.

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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.

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Official Ballot Voting Day
Tuesday, March 10, 2026, 7:00 a.m. - 7:00 p.m.

Goffstown High School (District 1) 27 Wallace Road	Bartlett Elementary School (District 5) 689 Mast Road
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