

TOWN OF RAYMOND, NEW HAMPSHIRE
2022 Draft Warrant Articles

Bottom Line Upfront:

- 18 Town Warrant Articles (reduced by 5)
- Total Combined Impact 2022 Appropriation Package (Budget and Warrant Articles)
 - \$145,282
 - \$121,807 Projected Budget Increase of 1.59%
 - \$23,475 Projected Increase in Warrant Articles (3% CIP, 44% [\$2,000] for 4th of July)
- Total Recommended Unassigned Fund Balance Use under Fiscal Principles
 - \$377,500 (End of Year Unexpended Budget and Excess Revenue)
 - One-Time Cyclic; \$120,000
 - Vehicle Revitalization; \$257,500
- Additional Unassigned Fund Balance Use (Employee Buy-Out)
 - \$40,000
- Total Projected Use of Unassigned Fund Balance (not including Contingency Fund)
 - \$417,500
- Projected Decline in End of Year Unexpended Budget and Excess Revenue Impact:
 - No Projected Road Revitalization or Facility Revitalization for 2022
 - May not meet Unassigned Fund Balance Target of \$441,000
 - \$818,500 would be needed to meet:
 - Unassigned Fund Balance Target of \$441,000
 - \$377,500 for One-Time Cyclic and Vehicle Revitalization
- Tax Impact will need to be determined after 2021 Tax Rate is set

Note: Board may want to consider 0% growth or reduced growth target for Unassigned Fund Balance to provide Road Revitalization Funding in 2022

Warrant Article XX – Operating Budget/Default Budget:

Shall the Town of Raymond vote to raise and appropriate as an 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 **Eight Million, Six Hundred and Eight Thousand, Nine Hundred and Fifty-Nine Dollars (\$8,608,959)**

Components of the budget include:

\$ 7,760,439 Town Operating Budget
\$ 848,520 Water Department Operating Budget
\$ 8,608,959 Total

Estimated 2022 Tax Impact: XXXX

Discussion:

- **Town Operational Budget: +1.59% increase from 2021 or +\$121,807**
 - -\$19,826 less than 2020 Budget
- **Water Operational Budget: -0.18% decrease from 2021 or -\$1,526**
 - Last year of the SAU Water Easement
- **Tax Rate: Can not be estimated due to Re-Evaluation**

Should this article be defeated, the default budget shall be **Eight Million, Six Hundred Thousand, Four Hundred Sixty-Eight Dollars (\$8,600,468)** which is the same as last year, with certain adjustments required by previous action of the Town of Raymond 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.

Components of the budget include:
\$ 7,700,373 Town Operating Budget
\$ 900,095 Water Department Operating Budget
\$ 8,600,468 Total

Note: This operating budget Warrant Article does not include appropriations contained in any other Warrant Article.

Recommended by
Recommended by
Estimated 2022 Tax Impact: XXXX

Discussion:

- **Default Budget not ready as of this draft**

Warrant Article XX – Capital Improvements:

Shall the Town of Raymond vote to raise and appropriate the sum of **Three Hundred Sixty-Six Thousand and Ten Dollars (\$366,010)** to be deposited into previously established Capital Reserve Funds (listed below) and to apportion this sum among the several funds as listed below, naming the Board of Selectmen as agents thereof? (Majority Vote Required)

General Government Buildings Maintenance & Improvements	\$ 118,450
Highway Department Vehicle Repair & Replacement	\$ 41,200
Highway Department Heavy Equipment	\$ 46,350
Bridge & Culvert	\$ 35,535
Sidewalks	\$ 0
Master Plan Updates	\$ 0
New Town Facilities	\$ 0
Library	\$ 0
Police Department & Dispatch Equipment, Vehicle, & Facilities	\$ 10,660
Fire Department Equipment and Vehicle	\$ 103,000
Recreation Department Equipment, Vehicles & Facilities	\$ 0
Parks Equipment & Facilities	\$ 10,815
TOTALS TO CAPITAL RESERVE FUND	\$ 366,010

Recommended by

Recommended by

Estimated 2022 Tax Impact: XXXX

Discussion:

- **Tied to the Town’s Approved 40 Year Capital Investment Strategy**
 - Designed to increase 3% Annually
 - The 3% Increase is a recommended increase of \$10,660
- **Will bring this to the CIP Committee end of October**
- **Tax Rate: Cannot be estimated due to Re-Evaluation**

Warrant Article XX – Capital Reserve Funds (Water Revenues):

Shall the Town of Raymond vote to raise and appropriate the sum of **Two Hundred Thousand Dollars (\$200,000)** to be deposited into previously established Capital Reserve Funds (listed below) and to apportion this sum among the several funds as listed below? These funds shall be paid by Water Revenues. (Majority Vote Required)

Construct, Repair & Maintain Town Water Treatment Facility	\$ 50,000
Water System Infrastructure	\$ 45,000
Water Storage Facilities	\$ 100,000
Water Department Utility Replace Vehicle	\$ 3,000
New Well Site Acquisitions	\$ 2,000
TOTAL	\$ 200,000

Recommended by

Recommended by

Estimated 2022 Tax Impact: \$0.000

Discussion:

- **No Recommended Change, will bring this to the CIP Committee end of October, No Tax Impact**

Warrant Article XX – Mosquito Control:

Shall the Town of Raymond vote to raise and appropriate the sum of **Forty Thousand Dollars (\$40,000)** for the purpose of controlling the adult mosquito population in the Town of Raymond? Methods to include, but may not be limited to, spraying bacterial insecticide into stagnant water for mosquito larvae control, and other reasonable steps to achieve adequate control. (Majority Vote Required)

Recommended by

Recommended by

Estimated 2022 Tax Impact: XXXX

Discussion:

- **No Recommended Change; Tax Rate: Cannot be estimated due to Re-Evaluation**

Warrant Article XX – Town of Raymond Scholarship Fund:

Shall the Town of Raymond vote to raise and appropriate the sum of **Two Thousand Dollars (\$2,000)** to be placed in the Town of Raymond Scholarship Fund for Raymond High School Senior Graduates and any Raymond resident attending their first year of college (established pursuant to Warrant Article 23 at the 2000 Town Meeting)? Said funds are to be administered by the Board of Selectmen as agents to expend. (Majority Vote Required)

Recommended by

Recommended by

Estimated 2022 Tax Impact: XXXX

Discussion:

- **No Recommended Change; Tax Rate: Cannot be estimated due to Re-Evaluation**

Warrant Article XX – 4th of July 2021 Community Event:

Shall the Town of Raymond vote to raise and appropriate the sum of **Five Thousand Dollars (\$5,000)** to help offset the expenses incurred associated with the 4th of July 2021 community event? (Majority Vote Required)

Recommended by

Recommended by

Estimated 2022 Tax Impact: XXXX

Discussion:

- **In 2021, the Town Staff assumed responsibility for this event**
- **Recommend increasing by \$2,000 to cover employee overtime cost**
- **Tax Rate: Cannot be estimated due to Re-Evaluation**

Warrant Article XX – Social Services Agencies:

Shall the Town of Raymond vote to raise and appropriate the sum of **Forty Thousand Dollars (\$40,000)** in support of the following? (Majority Vote Required)

Social Service Agencies	2021
HAVEN	\$4,000
Court Appointed Service Advocates	\$1,500
Child Advocacy Center of Rockingham County	\$2,000
Waypoint/ Formally Child and Family Services	\$6,000
Retired Senior Volunteer Program	\$500
Raymond Coalition for Youth	\$7,000
Southern NH Services/Rockingham Community Action	\$4,000
Chamber Children's Fund	\$2,000
Rockingham County Nutrition Program	\$6,000
Home Health & Hospice Care	\$1,000
American Red Cross	\$1,000
Richie McFarland Children Center	\$5,000
Total	\$40,000

Recommended by

Recommended by

Estimated 2022 Tax Impact: XXXX

Discussion:

- Will need guidance from the Board. Does the Board wish:
 - The total amount increase, decrease, stay the same?
 - How to proceed with solicitations?
 - New solicitations over the last couple of years have come before the Board
 - Reoccurring solicitations have not
 - Board will need to meet and decide distributions; this is traditionally done
 - Total amount is decided prior to approval of the Appropriation Package by the BOS
 - Actual award distribution is done after the BOS approval of the Appropriation Package
 - Award distribution by BOS is normally completed prior to the BUDCOM Public Hearing
- Tax Rate: Cannot be estimated due to Re-Evaluation

Warrant Article XX – Waste Disposal Special Revenue Fund (Fund 18)

Shall the Town of Raymond vote to raise and appropriate the sum not to exceed **Eight Hundred Forty-Nine Thousand Dollars (\$849,000)** for the purpose of administering the Pay as You Throw Program with said funds to come from the **Waste Disposal Special Revenue Fund** also referred to as **Fund 18**? *Should this Warrant Article be defeated, the Town would not be able to continue with the Pay as You Throw Program due to the absence of legislative authority to legally access the funds.* (Majority Vote Required).

Recommended by

Recommended by

Estimated 2022 Tax Impact: \$0.000

Discussion:

- **No Recommended Change, this would be the estimated highest liability if the program continues**
- **Recommend coming back to this if it changes based on program alterations**

Warrant Article XX – Shim and Overlay Special Revenue Fund:

Shall the Town of Raymond vote to raise and appropriate the sum of **Two Hundred Forty-Thousand, Two Hundred and Eight Dollars (\$240,208)** for road reconstruction and to authorize the withdrawal of **\$240,208** from the Shim and Overlay Special Revenue Fund created for this purpose. No amount to be raised by taxation. This is a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the Shim and Overlay work is complete or until December 31, 2024, whichever comes first. (Majority Vote Required)

Recommended by

Recommended by

Estimated 2022 Tax Impact: \$0.000

Discussion:

- **Down \$918 from 2021; no Tax Impact**

Warrant Article XX – Road Reconstruction Projects:

Shall the Town of Raymond vote to raise and appropriate the sum of **Three Hundred Seventy-One Thousand, Three Hundred and Fifteen Dollars (\$371,315)** for road reconstruction projects? This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the road reconstruction work has been completed or by December 31, 2024, whichever comes first. (Majority Vote Required)

Discussion:

- **Tied to the Town's Approved 40 Year Capital Investment Strategy**
 - Designed to increase 3% Annually
 - The 3% Increase is a recommended increase of \$10,815
- **Will bring this to the CIP Committee end of October**
- **Tax Rate: Cannot be estimated due to Re-Evaluation**

Recommended by

Recommended by

Estimated 2022 Tax Impact: XXXX

Warrant Article XX – Establish Contingency Fund

To see if the town will vote to establish a contingency fund pursuant to RSA 31:98-a for the current year for unanticipated expenses that may arise and further to raise and appropriate the sum of **Seventy-Six Thousand, Three Hundred, Seventy-Six Dollars (\$76,376)** from the unassigned fund balance to be placed in this contingency fund. Such fund shall not exceed one percent (1%) of the amount appropriated by the town for town purposes during the preceding year excluding capital expenditures and the amortization of debt. Any appropriation left remaining in the fund at the end of the year will lapse to the general fund. A detailed report of all expenditures from the contingency fund shall be prepared annually by the Board of Selectmen and published with their report. (Majority vote required).

Recommended by

Recommended by

Estimated 2022 Tax Impact: \$0.00

Discussion:

- **Is equal to 1% of the Town’s preceding year’s Operation Budget**
- **Utilization has allowed for the cutting of over \$400,000 in Budget lines in 4-cycles**
- **To date has not been used**
- **Returns to the Unassigned Fund Balance each year (if unused)**
- **No Tax Impact**

Warrant Article XX – Sick and Vacation Non-Union Expendable Trust Fund:

Shall the Town of Raymond vote to raise and appropriate the sum not to exceed **Forty Thousand Dollars (\$40,000)** to be added to the Sick and Vacation Leave Non-Union Expendable Trust Fund (established pursuant to Warrant Article #25 of the 2004 Town Meeting) for the purpose of paying out accrued time upon leave of employment as indicated in the Town of Raymond Personnel Policy for employees? And further that said set amount to come from unassigned fund balance and no amount from taxation. (Majority Vote Required)

Recommended by

Recommended by

Estimated 2022 Tax Impact: \$0.00

Discussion:

- **Amount has come out of Unassigned fund Balance since 2018**
- **Normally has both Union & Non-Union (Union not recommended for funding this year)**
- **Combined funding of both is \$40,000**
- **Currently the Town’s Highest liability is in non-Union with lowest funding (estimated around \$57,000)**
- **2018 Employee Buy-Out Strategy has eliminated nearly 80% of Town’s exposure**
- **No Tax Impact**

Warrant Article XX - Elderly Exemption Increase and Reevaluation Adjustment:

Shall the town Modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Raymond, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, **\$141,000** ; for a person 75 years of age up to 80 years, **\$155,000**; for a person 80 years of age or older **\$183,000**. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than **\$33,800** or, if married, a combined net income of less than **\$45,825**; and own net assets not in excess of **\$74,865** excluding the value of the person's residence. (Majority vote required)

Recommended by

Recommended by

Estimated 2022 Tax Impact: \$0.000

Warrant Article XX - Blind Exemption Reevaluation Adjustment:

Shall the town Modify the provisions of RSA 72:37, Exemption for the Blind, to allow an inhabitant who is legally blind as determined by the blind services program, to be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of **\$70,320** as determined by legislative body} (Majority vote required)

Recommended by

Recommended by

Estimated 2022 Tax Impact: \$0.000

Warrant Article XX – Disabled Exemption Reevaluation Adjustment:

Shall the town Modify the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be **\$141,000**. To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than **\$33,800** or if married, a combined net income of not more than **\$45,825**, and own net assets not in excess of **\$74,865** excluding the value of the person's residence. (Majority vote required)

Recommended by

Recommended by

Estimated 2022 Tax Impact: \$0.000

Discussion:

- In 2021, these amounts were increased 25% in anticipation of the RE-Eval
- RE-EVAL change was 37.51%
- Recommend increasing these the remainder 12.51% to prevent impact on residents
- Additional Elderly & Disabled Exception Recommendations:
 - Continue Social Security Adjustment in Net Income which is projected at 6.1% for 2022
 - Continue Net Asset Adjustment 1.9% for 2022
 - Recommend bring Disabled Exemption Limits in line with Elderly and continue annual increases
- Recommend Increasing all of the property limits annually based on the average increase/decrease in Town Valuation as per MS-1
- No Tax Impact: amount is covered by the Unassigned Fund Balance

Warrant Article XX – Disabled Veterans Credit Increase:

To see if the Town will increase the optional residential property tax credit for One Hundred Percent (100%) Permanently and Totally Disabled Veterans as determined by the Department of Veteran Affairs and their surviving spouse, from **Three Thousand Dollars (\$3,000) to Three Thousand, Five Hundred Dollars (\$3,500)**. (Majority vote required).

Recommended by
Recommended by

Estimated 2022 Tax Impact: \$0.000

Discussion:

- **Board has directed to increase this \$500 annually until it reaches the maximum \$4,000**
- **Maximum Exemption is projected to be reached in 2023**
- **No Tax Impact: amount is covered by the Unassigned Fund Balance**

Warrant Article XX – One-Time or Cyclic Procurement Capital Reserve Fund:

To see if the town will vote to raise and appropriate the sum of **One-Hundred and Twenty Thousand Dollars (\$120,000)** to be placed in the Operational Budget One-Time or Cyclic Procurement Capital Reserve Fund for the purposes set forth below and to **authorize the expenditure of previously raised, appropriated or unexpended funds in this CRF for any approved purpose authorized by Town Vote under this CRF**. This Capital Reserve Fund was established in 2020 for purpose of stabilizing the Town’s Operational Budget and offset the tax impact of one-time or cyclic operational budget purchase needs. This sum is to come from the unassigned fund balance and no amount will be raised through future taxation. (Majority Vote Required)

Town Insurance Reserves	\$45,000
Town 33% Computer Replacement Cycle	\$30,000
Legal Expenses and Settlements	\$45,000

TOTALS TO CAPITAL RESERVE FUND

\$ 120,000

Recommended by
Recommended by

Estimated 2022 Tax Impact: \$0.000

Discussion:

- **This WA has a significant impact on reducing annual liabilities to the Budget**
- **Town Insurances Reserves and Town 33% Computer Replacement Cycle have been added**
 - Town Insurances Reserves allows Town to have the fund to cover changes in insurance without budgeting maximum liabilities each year
 - Town 33% Computer Replacement Cycle is recommended each year to sustain Town Computer Systems and address vulnerability issues
- **Recommend adding the language to “authorize the expenditure previously raised, appropriated or unexpended funds in this CRF for any approved purpose authorized Town Vote under this CRF.”**
 - This will permit the ability to reduce annual investment by re-capitalizing previous years saving
 - Allow for the Board to re-allocate funding within the account to the highest liabilities to the Town if the specified funding for that activity is insufficient
- **No Tax Impact: amount is covered by the Unassigned Fund Balance**

Warrant Article XX –Town Vehicle and Equipment Revitalization Capital Reserve Fund:

To see if the town will vote to raise and appropriate the sum Vehicle and Equipment Revitalization Capital Reserve Fund under the provisions of RSA 35:1 for purpose of supporting the Town’s forty-year strategic Capital Investment initiative to fund Town-wide vehicle and equipment funding needs identified in the 2020 Capital Investment Analysis and to raise and appropriate the sum of **Two Hundred Fifty-Seven Thousand, Five Hundred Dollars (\$257,500)** to be placed in this fund. These funds are to be used in conjunction with the funds received from other municipal vehicle and equipment funds to address sustained underfunding of municipal capital investment for Town vehicles and equipment. This sum is to come from the unassigned fund balance and no amount will be raised through future taxation. Further, to name the Board of Selectmen as agents to expend from said fund. (Majority Vote Required).

Recommended by

Recommended by

Estimated 2022 Tax Impact: \$0.000

Discussion:

- **Tied to the Town’s Approved 40 Year Capital Investment Strategy**
 - Stay flat amount of \$257,500, no annual increase
 - This is the Town’s Top Priority Revitalization Warrant Article
 - Currently, under the Funding Principles, the Town is not projected to be able to support revitalization funding for Roads and Facilities in 2022 without depleting the Fund Balance
- **Will bring this to the CIP Committee end of October**
- **No Tax Impact because it uses previous years excess Revenue, Unexpended Budget and Lapsing Warrant Article and unspent portions of Warrant Articles projected to go to Unassigned Fund Balance**
- **May not be able to fund this and the One-Time Cyclic and meet \$441,000 Unassigned Balance Growth Target**
- **Recommend prioritizing above funding by this order:**
 - 1) **One-Time Cyclic**
 - 2) **Vehicle Revitalization**
 - 3) **Targeted Unassigned Fund Balance Growth (perhaps reduce target to \$200,000)**
 - 4) **Road Revitalization**
 - 5) **Facility Revitalization**