

TOWN OF NEW DURHAM



VOTER'S GUIDE

SESSION #1 (Deliberative Session)

Monday, February 07, 2022

New Durham Elementary School

7 Old Bay Road

2022 VOTER GUIDE – TOWN OF NEW DURHAM

To The Residents of New Durham:

In 2014 the Town of New Durham voted to convert from the traditional Town Meeting form of government to the process described in RSA 40:13 commonly known as “SB2”. As part of the SB2 process, there are two separate and distinct events that must occur. The first event is Session #1 (the Deliberative Session) in which the voters are presented the Articles on the Warrant as proposed by the Board of Selectmen, the Budget Committee, and / or petition. The Deliberative Session is led by the Town Moderator similar to the traditional Town Meeting format. Following verbal discussion on these Warrant Articles, the attending voters at the Deliberative Session may formulate motion(s) to make changes as allowed by law to the Warrant Articles. Any legally proposed changes to the Warrant Articles, within defined New Hampshire state SB2 regulations, are then voted at the Deliberative Session. The Deliberative Session is essentially the same as the traditional Town Meeting except that there is no final vote at the Deliberative Session. The Deliberative Session for the Town of New Durham is February 07, 2022 at 7:00 p.m. at the New Durham Elementary School. (To listen to a recording of the Deliberative Session, go to www.newdurhamnh.us, click video, and select archived videos.)

Prior to the actions of the Deliberative Session this Voter Guide has been prepared to convey the actions to be considered at the Deliberative and Referendum Sessions and develop the 2022 Voter Guide to provide additional detail to each of the Warrant Articles. The Ballot Referendum (i.e. Voting or Referendum Session with ballots often referred to as Session #2) is the final action and decision by the voters on the various issues. During Session #2 voters in New Durham will have the opportunity to cast votes on all Warrant Articles as amended and finalized after the Deliberative Session. This voting will be done within the privacy of the voting booth. For the Town of New Durham Session #2 is on Tuesday, March 08, 2022 and the polls are open from 8:00 a.m. to 7:00 p.m. Absentee ballots can be submitted for the Ballot Referendum (Session #2) process. Please contact the Town Clerk for more information on absentee ballots, if needed.

The Board of Selectmen, Budget Committee, Planning Board, and other Town committees and entities recognize that sometimes lengthy legal language is required by law to write the Warrant Articles. This language may, at times, be confusing to voters who have not been actively involved in the discussions that created the Article(s). To help voters have a clearer understanding of each topic we have prepared this Voter Guide. This Voter Guide supplements the Annual Town Report but does not replace that important information. The Annual Town Report for New Durham will be available not later than March 04, 2022. Should you have any questions regarding your town government after reviewing these documents, please contact the Town Administrator [Nicole Zoltko at (603) 859-2091 Ext 106] or any member of the Board of Selectmen.

Within this Voter Guide you will find estimated tax impact information for Articles that have financial or tax impact factors. Where there may be a tax impact the estimated tax impact information will also be listed on the ballot. We have provided it in this document to give voters an idea of the respective Warrant Article impact on their tax rate should the voters approve the respective Warrant Article. However, it should be noted that the tax rate indicated in this Voter Guide may not be the final tax rate for 2022 as the Town has additional revenue sources that also offset the tax rate. These include such revenues to the Town as motor vehicle registration and other permits and fees. These additional revenues may make the Town's tax rate lower than shown in this Voter Guide. The tax rate impact shown in this Voter Guide is an estimate based on current information at the time of the printing of this Voter Guide using information and revenue projections that are available at that time. The actual tax rate is calculated by the New Hampshire Department of Revenue Administration (DRA) and it is not set until around October or November of the fiscal year using actual data available at that time.

We urge you to consider the various issues presented in these Warrant Articles for your decision as well as those positions which will be elected within the Town by your vote. Important decisions regarding type and level of service along with the future direction for the Town will be made by you at the polls.

The Board of Selectmen, Budget Committee, and other Town officials and employees want to thank you for your ongoing concern in maintaining and improving the quality and level of Town services offered. We appreciate your interest in making informed decisions on these important Town issues and look forward to your participation in these SB2 Sessions.

TOWN of NEW DURHAM – TOWN WARRANT 2022

To the inhabitants of the Town of New Durham, in the County of Strafford, in said State of New Hampshire qualified to vote in Town affairs:

You are hereby notified that the Annual Town Meeting of the Town of New Durham will be held on two days as follows:

First Session of Annual Meeting – Deliberative

The first session, the Deliberative Session, of the 2022 Town Meeting will be held on **Monday, February 07, 2022 at 7:00 P.M.** at the New Durham School Gymnasium, located at 7 Old Bay Road in New Durham, NH. Should there be a weather related postponement the snow date is February 08, 2022 at 7 p.m. at the New Durham School Gymnasium at 7 Old Bay Road, New Durham, NH.

Second Session of the Annual Meeting – Referendum or Voting Session

The Second Session, the voting on all warrant articles shall be held on **Tuesday, March 08, 2022 from 8:00 a.m. to 7:00 p.m.** in the New Durham School Gymnasium located at 7 Old Bay Road, New Durham, NH where there will be voting by official ballot for the election of Town Officers and all Warrant Articles with any amendments as made at the 2022 Deliberative Session.

ARTICLE 1

To choose all necessary Town of New Durham officers for the ensuing year:

Number of Positions	Office	Term	Candidate(s) Running for Office
1	Selectman	3 Years	Ron Uyeno Marc DeCoff
1	Selectman	1 Year	David W. Swenson Rudy Rosiello
1	Town Moderator	2 Years	Linda Callaway
1	Town Clerk	3 Years	Alicia Housel
2	Budget Committee	3 Years	Ellen Phillips David Bickford
1	John C. Shirley Cemetery Trustee	3 Years	TBD
2	Library Trustee	3 Years	Patrice Mitchell John Michaud
1	Planning Board	3 Years	TBD
1	Supervisor of the Checklist	6 Years	Patricia Gran
1	Trustee of Trust Funds	3 Years	TBD
2	Zoning Board of Adjustment	3 Years	Linda Callaway TBD

ARTICLE 2:

Are you in favor of adoption of Amendment #1 as proposed by the New Durham Planning Board for the New Durham Zoning Ordinance as follows: Amend Article XIV, Shorefront Conservation Overlay District to: add the Merrymeeting and Ela Rivers to the District; establish dimensional requirements for all development within the District, regardless of whether the lot is nonconforming or not; clarify how the maximum building height is measured; require a natural waterfront buffer within 50 feet of the reference line; permit changes to nonconforming structures within the District under certain conditions; require that all new development within the District provide a minimum of four parking spaces; allow duplexes within the District under certain conditions. Section G, establish criteria for and require that applicants obtain a conditional use permit from the Planning Board for all construction within the 75 foot waterfront setback.

Are you in favor of Amendment #2 as proposed by the New Durham Planning Board for the New Durham Zoning Ordinance as follows: Amend Article XIV, Shorefront Conservation Overlay District to: Establish criteria for and require that applicants obtain exception from the Zoning Board of Appeals for all deviations from the Article.

Majority Vote Required

Yes _____ No _____

The Planning Board recommends this article by a 5 to 0 vote.

The Planning Board formed a committee with members from the Zoning and Planning Boards in 2020 to study regulation of building on waterfront properties. There has been a flurry of building and rebuilding on our waterfront properties in recent years. After multiple Committee meetings, the Planning Board reviewed the recommendations and formulated suggested changes. After seven Public Hearings a final draft of proposed revisions to Article XIV is ready for the voters to make their decision. Selected important proposed changes include:

- All suggested changes to regulation of building within the waterfront were consolidated into Article XIV, the Shore Land Conservation Overlay District, which applies to properties within 300 feet of a listed waterbody.
- The maximum height of buildings within the Shoreland Conservation Overlay District is proposed to be 35 feet from the lowest point of the structure. In the rest of the town the maximum height is 35 feet from the average parent grade.
- A 50 foot waterfront buffer as required by the State.
- Nonconforming properties that are proposed to be demolished and rebuilt must be moved as far back as possible, must maintain the same square footage as the original building but the footprint may be reconfigured, and may have a foundation and two stories of living space.
- All properties must provide for four parking spaces.
- All building within the waterfront setback of 75 feet will require a Conditional Use Permit. This is so that a Stormwater Management Plan can be reviewed to protect waterbodies from stormwater runoff.

Additional proposed changes to Article XIV, Shorefront Conservation Overlay District, are in Section G. The Planning Board agreed that deviation from the requirements of Article XIV should be via a Special Exception. Deviation from the requirements of the New Durham Zoning Ordinance typically require a Variance, which has criteria that apply to all sections of the ordinance. A Special Exception has criteria that apply only to a particular section of the Ordinance and thus are more specific. The Planning Board felt that a Special Exception is the most effective means to strike an appropriate balance between the use and enjoyment of waterfront properties and water quality.

A “Yes” vote would approve the Planning Board’s recommendations for changes in the Zoning ordinances to significantly change current Article XIV modifying how building height is measured, required parking spaces, etc.

A “No” vote would reject the proposed amendment(s) to the Zoning Ordinances and retain the current regulations as the current Article XIV describe. It would also keep the maximum height measurement the same for all properties in the Town rather than have two different standards for building height.

ARTICLE 3:

Are you in favor of Amendment #1 as proposed by the New Durham Panning Board for the New Durham Zoning Ordinance as follows: Amend Article XXI(F) regarding nonconforming decks, stairs, and walkways to prohibit alteration of any building within 75 feet of the reference line in a manner which brings it closer to the reference line, to eliminate the ability to add an open deck an additional 12 feet towards the reference line and to limit the width of stairs and walkways within 75 feet of the reference line to 4 feet width.

And Amend Article XXI(G) setbacks for nonconforming building, land, and uses to remove the lesser setbacks for leach fields on such properties and instead require all lots to comply with the general setbacks of 125 feet from a public water body. 75 feet from a well or dwelling, and 20-40 feet from a property line, depending on the size of lot.

Majority Vote Required

Yes _____ No _____

The Planning Board recommends this article by a 5 to 0 vote.

The changes addressed by this Warrant Article involve eliminating a contradiction, and further clarifying the ordinance. For some time there has been a contradiction in the New Durham Zoning Ordinance that allowed an open deck to be built on a nonconforming waterfront property within 50 feet of the reference line, but not within 75 feet, which is the waterfront setback in New Durham. However, an astute member of the public pointed out that the State allows construction of an open deck within 50 feet of the reference line only for structures built prior to July 1, 1994 (RSA 483-B:11.V). Thus, the Planning Board proposes that construction of open decks within 75 feet of the water not be allowed, in accordance with state law. We also recommend modification of Article XXI such that the setback for leach fields on nonconforming and conforming properties be standardized at 125 feet from the reference line.

A “Yes” vote would approve the Planning Board’s recommendations to implement the Town’s Zoning Ordinance and correct current discrepancies in existing Ordinance language and standardize leach field setbacks.

A “No” vote would reject the proposed amendment to the Zoning Ordinance and continue to allow a difference in leach field setbacks.

ARTICLE 4:

Shall the Town 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 the vote of the first session, for the purposes set forth therein, totaling \$3,552,150. Should this article be defeated, the default budget shall be \$3,435,494, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold a special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Vote Required

[Note: Operating Budget & Default Budget includes the Library Budget.]

Estimated Tax Rate Impact – 2022 Proposed Budget: \$ 5.905 per \$1,000 assessed valuation.

Estimated Tax Rate Impact – 2022 Default Budget: \$ 5.711 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 6 to 1 vote.

Article 4 provides appropriations for the total operating budget for the Town of New Durham. It does not include funds for Special Warrant Articles, Capital Reserve Funds, Expendable Trust Funds, or the Road Program often understood to be paving, pavement repair, culvert repair / replacement, etc. This narrative provides details and explanations by account where significant variances occur between the 2022 and 2021 Town Operating Budgets.

The Tax Rate Impact shown in the Warrant wording is the tax rate after projected non-property tax revenues are deducted from the proposed 2022 proposed total operating budget. New Durham Select Board has estimated non-property tax revenues such as motor vehicle registration, various permits and licenses, etc. which are used to partially offset the Town’s property tax rate. With only the Operating Budget amount (i.e. excluding other special Warrant Articles for Capital Reserve Funds, etc.) the projected tax rate impact would be \$5.905 per \$1,000 assessed valuation for the proposed 2022 budget compared to \$5.711 per \$1,000 assessed valuation for the 2022 Default Budget. It should be understood the tax rate shown is **not** the final tax rate for 2020 as the actual tax rate will be set by the NH Department of Revenue Administration (DRA) in late 2022. This DRA set rate would additionally include any Special Warrant Articles that are passed from the 2022 Warrant. The new DRA rate will be used for the 2nd Tax billing for 2022 Taxes and the 1st Tax billing in 2023. The tax rate setting done in October / November each year is done in conjunction with the Select Board and with New Hampshire Department of Revenue Administration (DRA) defining that final new rate. At that time the Select Board will look at actual revenues collected during 2022 and the current Town’s

Fund Balance amount. The Select Board can apply a portion of the Unassigned Fund Balance (UFB) to lower the Town's tax rate but the Select Board would use the Town's fund balance guidelines established in 2014 to retain sufficient reserves to operate Town services.

The 2022 Town Operating Budget as proposed by the Budget Committee (\$3,552,150) is higher than the 2021 voter approved Town Operating Budget by \$326,816 or 10.13%. The 2022 Default Operating Budget (\$3,435,494) is higher than the 2021 approved Town Operating Budget by \$210,160 (6.52%).

2022 Default Budget Comparison to 2021 Operating Budget

The 2022 Default Budget changes from the 2021 approved budget are due to required increases in 2022 from wage adjustments and other 2021 obligations and / or contracted Town obligations for 2022. The major contributors to the difference between the 2021 approved Operating Budget and the 2022 Default Budget are:

The major differences between the 2022 Default and 2021 voted Operating Budgets goes across many departments with the majority of changes derived from inflationary pressures during 2021 requiring wage adjustments and other contracted obligations. Additionally, the following also contribute to these differences:

- Increases in insurance and legal costs for code enforcement and building / ZBA issues
- Higher costs due to increased number of elections for federal and state elections and increased costs for use of New Durham School for elections due to their mask requirements
- Increases in Account 4240 Building Inspector due to more building permits and more time needed for code enforcement issues increasing the time required to perform the job and additional costs and hours for Building Inspector personnel, and
- Higher Solid Waste costs due to new contract increases in hauling expenses and higher usage.

The difference between the proposed 2022 Operating Budget and the 2022 Default Operating Budget is 3.40% or \$116,656.

2022 Proposed Operating Budget Comparison to 2021 Operating Budget

Table 1 highlights the key contributing factors attributed to the changes in the proposed 2022 Operating Budget compared to the 2021 Operating Budget. The departmental 2022 Operating Budget and Default Budget are attached in Appendix 1. Appendix 1 also graphically shows the New Durham tax rate trend for the past 13 years and illustrates the point that the Town's 2022 operating budget compared to that of six years ago has gone down while the school portion of the New Durham tax rate has dramatically increased over that same period. It is interesting to note that the current tax rate remains below the 2014 tax rate which is indicative of careful fiscal management by the Select Board and Budget Committee of New Durham's budgets over the past three years.

Proposed 2022 Complete Budget Comparison to 2021 Complete Budget

Perhaps the most important point is expanding the comparison beyond just the Operating Budget and adding the full impact of the various Capital Reserve Fund (CRF) and Expendable Trust Fund (ETF) Warrant Articles between the Town voted 2021 Warrant and proposed 2022 Operating Budget and CRF / ETF Warrant. The details of this are shown in Appendix 1 at the end of this Voter Guide in the table titled Comparison of 2022 Proposed Operating Budget Vs. 2022 Default Budget Vs. 2021 Budget. At the end of this table is shown that **the net change in total costs to the taxpayer should all 2022 Operating Budget and CRF / ETF Warrant Articles be approved by the voters moves the tax rate from \$5.01 in 2021 to \$5.11 per \$1,000 assess valuation in 2022. This is an increase of 1.96%.**

A “Yes” vote approves the proposed 2022 Operating Budget as recommended by the New Durham Budget Committee and Select Board for the Town’s 2022 operating expenses.

A “No” vote would reject the proposed 2022 Operating Budget and require the Town to use the 2022 Default Budget for Town operating expenses in 2022 with potential head count service level reductions.

**2022 Operating Budget –
Selected Key Contributing Factors to Proposed 2022 Operating Budget from 2021 Budget**

1	Wage adjustments caused by federally induced inflationary pressures to make all Town employees wage levels market competitive with significant cost increases spread across all budgeted departments
2	Account 4130 Executive – Administrative wage adjustments and full year staffing (\$25,805)
3	Account 4140 Elections & Registrations – Multiple elections in 2022; Town Deliberative Session [Feb] and Election [March] (\$3,700), Fed / State Primary [Sept], Fed / State Elections [November]
4	Account 4150 Finance – Assistant Finance Manager projected hiring and tax collection costs (\$29,156)
5	Account 4240 Building Inspector – Additional costs due to increased construction / renovation activities; Enhanced Code Enforcement costs for increased hours improving coverage / enforcement / resources (\$17,316)
6	Account 4220 Fire Department – Increase costs in on-call wages, etc. (\$13,412)
7	Account 4324 Solid Waste – Additional cost in Solid Waste (Account 4324) due to new contract, increasing haul costs , etc. for 2020 (\$54,459)
8	Account 4191 / 4192 Planning Board / Zoning Board of Adjustment (ZBA) – Increases in outside contracting, additional advertising and postage costs due increased construction / renovation activities (\$9,950 total)
9	Account 4312 Public Works – Wage adjustments (\$30,365, salt cost increases (\$16,272)
11	Account 4550 Library – Increases in heating costs (\$2,587) Health Ins. (\$1,272, and operating costs (\$5,102)
12	Account 4711 / 4721 – Bond costs reduced due to concluding bond terms (-\$43,557)
13	Negotiated health benefit cost increases held to a minimal change cost impact spread across all budgeted departments where health benefits are a line item
14	Account 4155 Personnel – Projected increase in federally induced inflationary pressure on wages and including resultant benefit costs from those wage changes (\$28,350)

Note: The amounts shown above are not the total amount budgeted for that account but only reflect the net differences in the account costs budgeted for 2022 vs. those approved for 2021.

Note: See Appendix 1 for Comparison of 2022 Proposed Operating Budget Vs. 2022 Default Budget Vs. 2021 Budget. The detail table in Appendix 1 describes the dollar amount for each of the Town’s operating departments, total changes on the above respective accounts and all other operating budget accounts. Appendix 1 also contains a graph showing the past eleven years Tax Rate Trend for New Durham.

ARTICLE 5:

To see if the Town will vote to raise and appropriate the sum of \$400,000 for the purposes of a Road Program with \$111,095 to come from the Highway Block Grant Aid and \$288,905 to come from general taxation.

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.480 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3** to **0** vote.

The Budget Committee recommends this article by a **7** to **0** vote.

Road Program funds are used for paving and pavement related repair, i.e. road surface and maintenance system (RSMS). This Article would raise and appropriate an additional tax amount of \$288,905 and combine that with the 2022 New Hampshire Highway Block Grant to New Durham of \$111,095 for a total of \$400,000. The table below is the currently projected road construction, pavement preservation, and road maintenance projects for 2022 that includes the \$400,000 from approval of this Warrant Article. The 2022 new projects are dependent upon approval of this Warrant Article, project pricing, and bid results. This project list is subject to change based on road conditions and other factors during 2022.

Road	Type of Work	Estimated Cost	
2022 Road Funding With Warrant Article Approval			
Coburn Woods	Chip Seal / Shim	Chip Seal: \$189,645	Shim: \$132,777
Maggie Lane	Chip Seal / Shim		
Brienne Rd.	Chip Seal / Shim		
Miller Hill / Country Lane	Chip Seal / Shim		
Chaulk Pond	Chip Seal / Shim		
Brackett Rd.	Chip Seal / Shim		
Penny Lane	Chip Seal / Shim		
Total Estimated New Funding for 2022 Road Work		\$ 400,000	

The Select Board over the past 5 years have increased spending on Roads, culverts, and related DPW work to improve New Durham’s roads from Capital Reserve Funds and direct RSMS expenditures each year. In 2021 an additional amount was approved to work on and complete paving, chip sealing, and shimming as needed on Birch Hill Road which include an additional \$387,000. Because this work was completed in

2021, the 2021 special warrant amount is not in the 2022 budget causing the total Road Program in 2022 to be less than that spent in 2021. However, the 2022 amount is an increase from that that spent in each of the prior 10 years when not including the special 2021 Birch Hill work. These Road Program costs exceed other areas of Town operational tax rate impacts (excluding the total operating budget) but it is also one of the most important responsibilities of the Town. Road improvements and maintenance contributes to public safety, convenience, and other important factors for our residents and visitors.

A “Yes” vote would allow the Town of New Durham to continue road construction and maintenance of the roads within the Town at the voted amount in this Article.

A “No” vote could cause continued degradation of the various roads within the town.

ARTICLE 6:

To see if the Town will vote to raise and appropriate the sum of \$210,000 to be placed in previously established Public Works related **Capital Reserve Funds** as follows with said funds to come from taxation:

Account	Established	2022
Highway Equipment	March 15, 2006, Article #12	\$60,000
Highway Trucks	March 4, 1988, Article #9	\$75,000
Vehicle & Equipment Maintenance	March 10, 2010, Article #15	\$10,000
Solid Waste Equipment	March 10, 2010, Article #14	\$25,000
Road Reconstruction	March 10, 2010, Article #5	\$40,000
Total		\$210,000

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.349 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3 to 0** vote.

The Budget Committee recommends this article by a **7 to 0** vote.

Passage of this Warrant Article places monies in the respective Public Works related Capital Reserve Funds (CRF) with an amount sufficient as proposed by the Select Board and Budget Committee to sustain these funds as needed for ongoing and future use. The Board of Selectmen and Budget Committee used information provided by the Town’s Advisory Capital Improvement Program Committee (CIP) and Planning Board to create this Warrant Article. The funding in this Warrant Article is required to provide needed capital equipment or other improvements consistent with maintaining current service levels and with the growth and development of the Town.

Each CRF description is reasonably descriptive as to its intended use. As an example Highway Trucks would be used for DPW trucks. Highway Equipment funds are used for various non-truck related equipment, such as graders, backhoes, etc., needed to maintain New Durham’s roads and other DPW

related work. Vehicle & Equipment Maintenance is solely used for maintaining the Town’s vehicles and equipment. Solid Waste Facilities (SWF) Equipment is used for SWF equipment such as compactors, weigh scales to more accurately determine large dumping costs, and other SWF equipment needed to efficiently operate this service. Road Reconstruction funds are used solely to improve / maintain New Durham roads.

A “Yes” vote would raise and appropriate \$210,000 to the respective Capital Reserve Funds and continue to allow for needed capital equipment replacement consistent with expected service levels, growth, and development of the Town.

A “No” vote would not continue funding to the above stated Capital Reserve Funds for 2022. This may potentially cause a significant decline in the balance of each of these funds and may impede required maintenance larger than the day-to-day routine operations, delay critical equipment needs to maintain expected levels of Town services, and impair the ability to make much needed repairs to the Town’s capital equipment. Additionally, insufficient funds in any one of these CRF’s may cause additional future higher tax impacts to New Durham taxpayers.

ARTICLE 7:

To see if the Town will vote to raise and appropriate the sum of \$65,000 to be placed in previously established Public Safety related **Capital Reserve Funds** as follows with said funds to come from taxation:

Account	Established	2022
Police Cruisers	March 15, 2000, Article # 7	\$30,000
FD Ancillary Equipment	March 10, 2015, Article # 15	\$5,000
Fire Vehicles	March 12, 2013 Article # 11 Amended March 12, 2017 Article # 7	\$30,000
Total		\$65,000

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.108 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3 to 0** vote.

The Budget Committee recommends this article by a **7 to 0** vote.

Passage of this Warrant Article places monies in the respective Capital Reserve Funds (CRF) with an amount sufficient as proposed by the Select Board and Budget Committee to sustain these funds as needed for ongoing and future use. The Board of Selectmen and Budget Committee used information provided by the Town’s Advisory Capital Improvement Program Committee (CIP) and Planning Board to create this Warrant Article. The funding in this Warrant Article is required to provide needed capital equipment consistent with maintaining current service levels and with the growth and development of the Town.

Again, each CRF description is reasonably descriptive as to its intended use. As an example Police Cruiser would be used for replacing Police cruisers that have exceeded their reliable usefulness. FD Ancillary Equipment funds are used for various non-vehicle Fire Department related capital equipment needed to maintain FD public safety resources in New Durham. Fire Vehicles CRF is used to replace when needed certain Fire Department vehicles to assure reliable use when needed for public safety events.

A “Yes” vote would raise and appropriate \$65,000 and allocate that to be placed in the previously established respective Capital Reserve Funds.

A “No” vote would not allocate any funds to the previously established Capital Reserve Funds (CRF) potentially causing a significant decline in the balance of each of these funds and may impede Town equipment replacement thereby impacting day-to-day operations, delay critical updates in equipment Town operations, and impair the ability to make much needed repairs to the Town’s equipment. Additionally, insufficient funds in any one of these CRF’s may cause additional future higher tax rate impacts.

ARTICLE 8:

To see if the Town will vote to raise and appropriate the sum of \$15,000 to be placed in previously established Water Quality & Milfoil related **Capital Reserve Funds** as follows with said funds to come from taxation:

Account	Established	2022
New Durham Water Quality & Milfoil Treatment	March 9, 2009, Article #7 Amended March 12, 2019, Article #11	\$15,000
Total		\$15,000

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.025 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3 to 0** vote.

The Budget Committee recommends this article by a **7 to 0** vote.

The New Durham Water Quality Committee (NDWQC) has a mission of: “Maintaining a high water quality standard for the Town’s waterbodies consistent with the standards for the classes and use of each waterbody.”

Passage of this Warrant Article places monies in the Water Quality / Milfoil Capital Reserve Fund (CRF) with an amount sufficient as proposed by the Select Board, New Durham Water Quality Committee, and Budget Committee to sustain the funds as needed for ongoing and future use. The Board of Selectmen and Budget Committee used information provided by the Town’s Advisory Capital Improvement Program Committee (CIP) and Planning Board to create this Warrant Article. The funding in this Warrant Article is required to provide needed funds consistent with maintaining water treatment levels for the Merrymeeting River and the New Durham portion of the Merrymeeting Watershed.

For 2022, the NDWQC submitted a budget for the combined activities of water quality testing and milfoil treatment. This Milfoil CRF reflects a key part of the 2022 activities of the NDWQC and its commitment to the Town’s waterbodies.

A “Yes” vote would raise and appropriate \$15,000 and allocate that to be placed in the previously established respective Capital Reserve Funds.

A “No” vote would not allocate any funds to the previously established Capital Reserve Funds (CRF) potentially causing a significant decline in the balance of each of these funds and may impede Town’s efforts in treating milfoil and other water quality issues in the Merrymeeting River and its Watershed thereby impacting pollution mitigation efforts and impair the ability to make much needed water quality improvements. Additionally, insufficient funds in any one of these CRF’s may cause additional future hither tax rate impacts to New Durham’s taxpayers.

ARTICLE 9:

To see if the Town will vote to raise and appropriate the sum of \$40,000 to be placed in previously established Facilities related **Capital Reserve Funds** as follows with said funds to come from taxation:

Account	Established	2022
Smith Ballfield & Equipment	March 13, 2000, Article #9	\$5,000
Public Safety Facility	March 10, 2010, Article #17	\$35,000
Total		\$40,000

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.066 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3 to 0** vote.

The Budget Committee does recommend this article by a **7 to 0** vote.

Passage of this Warrant Article places monies in the respective Capital Reserve Funds (CRF) with an amount sufficient as proposed by the Select Board and Budget Committee to sustain these funds as needed for ongoing and future use. The Board of Selectmen and Budget Committee used information provided by the Town’s Advisory Capital Improvement Program Committee (CIP) and Planning Board to create this Warrant Article. The funding in this Warrant Article is budgeted to provide needed capital equipment or facilities improvements consistent with maintaining current service levels and with the growth and development of the Town.

Again, each CRF description is reasonably descriptive as to its intended use. As an example Smith Ballfield & Equipment would be used for improvements in the Town’s playing fields. Public Safety Facility funds are used to address larger maintenance and building equipment needs in the Town’s Public Safety structures (Fire Department, Police Department, etc.).

Both Select Board and Budget Committee unanimously feel that Smith Ballfield & Equipment and Public Safety Facility should be funded at the amount indicated in this Warrant Article.

A “Yes” vote would raise and appropriate \$40,000 and allocate that to be placed in the previously established respective Capital Reserve Funds.

A “No” vote would not allocate any funds to the previously established Capital Reserve Funds (CRF) potentially causing a significant decline in the balance of each of these funds and may impede Town equipment replacement thereby impacting day-to-day operations and delay improvements in Town structures. Additionally, insufficient funds in any one of these CRF’s may cause additional future higher tax rate impacts to New Durham taxpayers.

ARTICLE 10:

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established Facilities related **Capital Reserve Funds** as follows with said funds to come from taxation:

Account	Established	2022
1772 Meetinghouse Restoration	March 15, 2000, Article #14	\$5,000
Total		\$5,000

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.008 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3 to 0** vote.

The Budget Committee recommends this article by a **7 to 0** vote.

The Meetinghouse CRF is used to address restoration costs for that historical structure. The 1772 Meetinghouse CRF provides additional funds to be used in that structure’s restoration process and it is anticipated that matching grants will be sought to accelerate the restoration activity.

The Select Board and Budget Committee believe that the Meetinghouse restoration project should have initiatives to obtain supplemental funding for this project through private fund raising programs which would also relieve some of the larger tax impacts that this project foresees. While both Select Board and Budget Committee unanimously concur the Meetinghouse Committee needs to initiate and continue with a variety of non-tax funded fund raising activities.

A “Yes” vote would raise and appropriate \$5,000 and allocate that to be placed in the previously established respective Capital Reserve Fund.

A “No” vote would not allocate any funds to the previously established Capital Reserve Fund potentially causing a decline in the balance of these funds and may impede future restoration projects.

ARTICLE 11:

To see if the Town will vote to raise and appropriate the sum of \$20,000 to be placed in previously established **Expendable Trust Funds** as follows with said funds to come from taxation:

Account	Established	2022
Town Buildings & Improvements	March 15, 2000, Article #15	\$20,000
Total		\$20,000

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.033 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3** to **0** vote.

The Budget Committee recommends this article by a **7** to **0** vote.

This Expendable Trust Fund (ETF) request provides money for ongoing maintenance projects, non-building capital projects, and funds that may be required for unexpected Town buildings / improvements obligations. These may include maintenance projects for Town Buildings i.e. Town Hall painting and repairs, security systems, window replacements or repair, or unforeseen maintenance expenses, i.e. heating system or septic system failure which would utilize respective ETF's. This funding provides needed funding to repair Town Hall or other Town buildings as part of our ongoing maintenance program for upkeep of Town properties.

A "Yes" vote would raise and appropriate \$20,000 and allocate that to be placed in the previously established respective Expendable Trust Funds.

A "No" vote would not allocate any funds to the previously established Expendable Trust Funds potentially causing a significant decline in the balance of each of these funds and may impede required maintenance projects larger than the day-to-day operations and impair the ability to make much needed repairs to the Town's facilities. Additionally, insufficient funds in any one of these ETF's may cause additional future higher tax rate impacts to New Durham taxpayers.

ARTICLE 12:

To see if the Town will vote to raise and appropriate the sum of \$40,000 to be placed in previously established **Expendable Trust Funds** as follows with said funds to come from taxation:

Account	Established	2022
Computer Systems & Office Equipment	March 13, 1996, Article #11 Revised March 9, 2011, Article #26	\$20,000

Account	Established	2022
Records Management	March 23, 1999, Article #23	\$5,000
Accrued Benefits Liability	March 13, 1996, Article #16	\$15,000
Total		\$40,000

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.066 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3 to 0** vote.

The Budget Committee recommends this article by a **7 to 0** vote.

For 2022, the computer and office equipment maintenance CRF will be used to implement a significant software upgrade to our finance, tax collection, Town Clerk, and building inspection processes.

The Records Management ETF funding would continue to build sufficient resources to begin conversion of Town records to a more paperless system which would then allow easier access to information by the Town's residents.

Accrued Benefits Liability ETF would replenish that ETF to provide funds when an employee may leave Town employment for any reason and is owed various paid time off and other earned obligations from the Town. During 2020 and 2021 multiple employees departed Town employment due to retirement, acceptance of a different position in another Town, etc. causing this ETF to net a balance that is problematic should other Town employees leave Town employment during 2022 and have significant benefit payout accrued. This ETF allows the funding of those accrued benefits payouts without causing undue hardship to the overall Town operating budget.

A "Yes" vote would raise and appropriate \$40,000 and allocate that to be placed in the previously established respective Expendable Trust Funds. This would support IT / software upgrade projects enabling more efficient Town business transactional processes, provide sufficient reserve to meet accrued benefit liabilities to the Town without causing undue operational budget hardships, etc.

A "No" vote would not allocate any funds to the previously established Expendable Trust Funds potentially causing a significant decline in the balance of each of these funds and impede IT / software upgrade projects enabling more efficient processes. Additionally, insufficient funds in any one of these ETF's may cause additional future higher tax rate impacts to New Durham taxpayers.

ARTICLE 13:

To see if the Town will vote to raise and appropriate the sum of \$7,500 for the purposes of funding contributions to Health & Other Agencies i.e. Cornerstone VNA, CAPSC, Kingswood Youth Center, Haven, and Strafford Nutrition – Meals on Wheels, with this sum to come from authorizing the withdrawal of \$7,500 from the JC Shirley Timber Trust (Trust Fund #28). Said trust established for the purpose to "benefit of the Town of New Durham for such lawful

purposes as the Town may direct at its annual meeting.”

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3 to 0** vote.

The Budget Committee recommends this article by a **7 to 0**.

This Article is requesting authorization from the legislative body to enable the withdrawal of \$7,500 from the interest on the JC Shirley Timber Trust. The JC Shirley Trust requires such requests for withdrawals to be authorized by the Legislative Body (voters). The requested funds will be utilized to assist with the funding of Health & Other Agencies funding requests for the benefit of New Durham residents. This request follows the requirements of the JC Shirley Trust and is consistent with the intent of the provisions of the will and use of the money from that established Trust.

A “Yes” vote would allow the withdrawal of \$7,500 from the JC Shirley Timber Trust.

A “No” vote disallow the withdrawal of any funds from the JC Shirley Timber Trust in 2022 and the loss of revenue will incur additional tax impact with higher taxes to the New Durham taxpayer.

ARTICLE 14:

By petition of 25 or more eligible voters of the town of New Durham, NH to see if the town will increase the Veterans Tax Credit from \$500 to \$750 to include future amendments to the RSA 72:28. The Optional all veterans’ tax credit, upon adoption by city or town pursuant to RSA 72:27-a shall be an amount for \$500 up to \$750. The optional tax credit for all veterans shall replace the standard tax credit in its entirety and shall not be in addition thereto.

Submitted by Petition

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.071 per \$1,000 assessed valuation.

Heartfelt appreciation to all of New Durham veterans for your service to our country. Your dedication and commitment to the ideals of our democracy much appreciated. Thank you for your hard work and dedication to ensuring the liberties our country so deeply valued are protected. Your sacrifices have not gone unnoticed as for many years New Durham has offered property tax credits for military veterans.

Under the current Town tax regulations Veterans owners of property receive \$500 Tax Credit for that property. This petitioned Warrant Article would raise that Tax Credit from \$500 to \$750 thereby reducing the property tax bill by \$750 for each property owned by a veteran. There are currently 170 properties in New Durham receiving Veterans Tax Credit which is a total of \$85,000 that other New Durham taxpayers must make up in their tax bills thereby increasing their property tax amount to offset this New Durham property tax revenue loss. This Warrant Article would increase that \$85,000 by another \$42,500 for a total of \$127,500.

Tax rate impact of the current Veterans Tax Credit = \$0.141 per \$1,000 valuation

Additional tax rate impact should this Warrant Article pass = \$0.071 per \$1,000 valuation

Total Tax rate impact should this Warrant Article pass = \$0.212 per \$1,000 valuation.

This means that for a \$300,000 valued house / property the owner would have a higher tax bill by \$63.60.

A “Yes” vote would increase the Veteran’s Tax Credit from the current \$500 to a higher amount of \$750. This would increase the amount of property taxes that other New Durham taxpayers must pay to make up for that lost property tax revenue to a total of \$0.212 per \$1,000 valuation.

A “No” vote maintains the current Veteran’s Tax Credit New Durham offers and does not further increase the property taxes paid by other New Durham taxpayers.

ARTICLE 15 :

By petition of 25 or more eligible voters of the town of New Durham, NH to see if the town will increase the Veterans Service-Connected Totally Disability Tax Credit from \$1,400 to \$4,000 to include future amendments to the RSA 72:35. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:27-a shall be an amount from \$701 up to \$4,000. The optional tax credit for service-connected total disability shall replace the standard tax credit in its entirety and shall not be in addition thereto.

Submitted by Petition

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.026 per \$1,000 assessed valuation.

If you are a Veteran with a military defined disability you have our respect and gratitude. Those who serve enter military service knowing disability can happen but often live the rest of their lives with the knowledge and satisfaction of having served. God bless and keep our Veterans. Your sacrifices have not gone unnoticed as for many years New Durham has offered significant additional property tax credits for military defined disabled veterans.

Under the current Town tax regulations Veterans with total disability as defined by the military who are owners of property receive \$1,400 Tax Credit for that property. This petitioned Warrant Article would raise that Tax Credit from \$1,400 to \$4,000 thereby reducing their property tax bill by \$4,000 for each property owned by a veteran with military defined total disability. There are currently 6 properties in New Durham receiving Total Disability Veterans Tax Credit which is total of \$8,400 that other New Durham taxpayers must make up in their tax bills thereby increasing their property tax amount to offset this New Durham property tax revenue loss. This Warrant Article would increase that \$8,400 by another \$15,600 for a total of \$24,000.

Tax rate impact of the current Veterans Tax Credit = \$0.014 per \$1,000 valuation

Additional tax rate impact should this Warrant Article pass = \$0.026 per \$1,000 valuation

Total Tax rate impact should this Warrant Article pass = \$0.040 per \$1,000 valuation.

This means that for a \$300,000 valued house / property the property owner would have a higher tax bill by \$12.00.

A “Yes” vote would increase the Total Disability Veteran’s Tax Credit from the current \$1,400 to a higher amount of \$4,000. This would increase the amount of property taxes that other New Durham taxpayers must pay to make up for that lost property tax revenue to a total of \$0.040 per \$1,000 valuation. Should additional militarily defined total disability veterans acquire property in New Durham this tax impact would increase for non-veteran New Durham property tax payers.

A “No” vote maintains the current Veteran’s Tax Credit New Durham offers and does not further increase the property taxes paid by other New Durham taxpayers.

ARTICLE 16 :

To retain tax dedeed property Map 209 Lot 046 off Kings Highway on Shaw’s Pond to become town owned real estate requiring the Town voters to determine its sale rather than Selectmen as is presently allowed for tax dedeed properties. The purpose is to protect Shaw’s Pond water quality.

Submitted by Petition

Majority Vote Required

This petition article was submitted to convert a currently tax dedeed property to one that is not available to return to a tax revenue producing lot. This property is approximately 54 acres and has significant future potential tax revenue producing opportunities. Should this Article pass, the Select Board would not have the opportunity to increase the property tax revenues to the Town without waiting for a future Warrant Article approval from the voters. This, in essence, increases the tax burden to all the other property tax revenue producing properties in the Town.

Approval of this Article does provide another large area of undeveloped land in New Durham but access is quite difficult and is not currently on an approved Town road. Therefore, public use of this property would be problematic.

A “Yes” vote would make this lot part of the Town owned property causing additional costs to the taxpayer through potential lost property tax revenue without the offsetting ease of use for Town owned property which is currently available to Town residents and visitors.

A “No” vote would not change the current way for this specific map / lot determination of how the Town’s tax dedeed property can be returned to property tax revenue producing property.

ARTICLE 17:

To retain tax dedeed property Map 243 Lot 009 and Map 243 Lot 009-019, for the purpose of future Jones Pond Boat Access, to become town owned real estate requiring the town voters to determine its sale rather than selectmen as is presently allowed for tax dedeed properties.

Submitted by Petition

Majority Vote Required

This petition article was submitted to convert a currently tax deeded property to one that is not available to return to a tax revenue producing lot. Should this Article pass, the Select Board would not have the opportunity to increase the property tax revenues to the Town without waiting for a future Warrant Article approval from the voters. This, in essence, increases the tax burden to all the other property tax paying properties in the Town.

Approval of this Article does provide another access to the Merrymeeting River through Jones Pond.

A “Yes” vote would make this lot part of the Town owned property causing additional costs to the taxpayer through potential lost property tax revenue.

A “No” vote would not change the current way for this specific map / lot determination of how the Town’s tax deeded property can be returned to property tax revenue producing property. A “No” vote does not preclude the opportunity for boat access through Jones Pond.

ARTICLE 18:

To retain tax deeded property Map 250 Lot 016 at 50 Main Street, also known as Downing Pond Boat Access, to become town owned real estate requiring the town voters to determine its sale rather than selectman as is recently allowed for tax deeded properties.

Submitted by Petition

Majority Vote Required

This petition article was submitted to convert a currently tax deeded property to one that is not available to return to a tax revenue producing lot without another Warrant Article. Should this Article pass, the Select Board would not have the opportunity to increase the property tax revenues to the Town without waiting for a future Warrant Article approval from the voters. This, in essence, increases the tax burden to all the other property tax paying properties in the Town.

Approval of this Article does provide another access to the Merrymeeting River through Downing Pond.

A “Yes” vote would make this lot part of the Town owned property causing additional costs to the taxpayer through potential lost property tax revenue.

A “No” vote would not change the current way for this specific map / lot determination of how the Town’s tax deeded property can be returned to property tax revenue producing property. A “No” vote does not preclude the opportunity for boat access through Jones Pond.

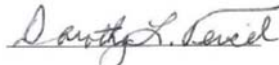
Article 19: To conduct any other business which may legally come before the Town.

Given under our hands and seal, this 31st day of January, in the year of our Lord, Two Thousand Twenty Two.

We hereby certify that on this 01st day of January, 2022, we had posted an attested copy of the warrant at the place of Meeting within named and a like copy at the New Durham Town Hall, a public place in said Town.



David W. Swenson
Select Board Chair



Dorothy Veisel
Select Board Vice Chair



Ron Uyeno
Selectman

Town of New Durham, NH

APPENDIX 1

The 2022 New Durham Operating Budget with some explanatory detail is presented in Article 4 of this Voter Guide. However, the total New Durham 2022 Budget may also include various Capital Equipment Fund, Expendable Trust Fund, and new Capital Reserve and Expendable Trust Funds or expenditures depending on the voter's decisions for these special Warrant Articles.

The Voter Guide provides detail for each of these Articles. To provide the voter with additional summary information for the 2022 New Durham budget, the following table is presented showing the expected expenditures for the Operating Budget (as a total number for each account) along with projected Capital Reserve Fund and Expendable Trust Fund expenditures for New Durham in 2022 along with 2022 Default Budget information for comparison.

Comparison of 2022 Proposed Operating Budget Vs. 2022 Default Budget Vs. 2021 Budget

Dept. Account #	Department Account Name	2021 Voter Approved	2022 Budg. Com	FY22 - FY21 % Diff	FY22 - FY21 \$ Diff	2022 Default DRA Approved	FY22 - FY22 Default % Diff	FY22 - FY22 Default \$ Diff
4130	Executive Office	\$209,292	\$247,278	18.15%	\$37,986	\$250,079	-1.12%	(\$2,801)
4140	Elections & Registrations	\$153,862	\$154,419	0.36%	\$557	\$150,833	2.38%	\$3,586
4150	Financial Administration	\$138,059	\$186,004	34.73%	\$47,945	\$165,095	12.66%	\$20,909
4152	Assessing	\$77,414	\$73,165	-5.49%	(\$4,249)	\$73,777	-0.83%	(\$612)
4153	Legal	\$20,000	\$25,000	25.00%	\$5,000	\$25,000	0.00%	\$0
4155	Personnel Administration	\$39,282	\$67,632	72.17%	\$28,350	\$45,789	47.70%	\$21,843
4191	Planning Board	\$4,952	\$7,643	54.34%	\$2,691	\$6,620	15.45%	\$1,023
4192	Zoning Board	\$3,681	\$11,086	201.17%	\$7,405	\$9,603	15.45%	\$1,483
4194	General Govt Buildings	\$25,858	\$25,872	0.06%	\$14	\$25,858	0.06%	\$14
4195	Cemetery	\$2,380	\$2,500	5.02%	\$120	\$2,459	1.65%	\$41
4196	Insurance	\$58,277	\$61,000	4.67%	\$2,723	\$61,000	0.00%	\$0
4199	Other General Govt	\$9,529	\$11,074	16.21%	\$1,545	\$9,529	16.21%	\$1,545
4210	Police Dept.	\$622,171	\$687,072	10.43%	\$64,901	\$683,747	0.49%	\$3,325
4220	Fire Dept.	\$245,982	\$259,394	5.45%	\$13,412	\$259,919	-0.20%	(\$525)
4240	Building Inspector	\$46,522	\$63,838	37.22%	\$17,316	\$62,498	2.14%	\$1,340
4290	Emergency Management	\$552	\$8,699	1475.87%	\$8,147	\$8,699	0.00%	(\$0)
4291	Forestry	\$12,295	\$12,832	4.36%	\$537	\$12,832	0.00%	(\$0)
4312	Highway Dept.	\$899,550	\$959,041	6.61%	\$59,491	\$923,435	3.86%	\$35,606
4324	Solid Waste	\$325,739	\$380,198	16.72%	\$54,459	\$356,474	6.66%	\$23,724
4411	Health Officer	\$2,391	\$2,391	0.00%	\$0	\$2,391	0.00%	\$0
4415	Other Agencies	\$7,000	\$7,500	7.14%	\$500	\$7,000	7.14%	\$500
4441	Welfare	\$16,756	\$16,772	0.10%	\$16	\$16,772	0.00%	\$0
4520	Recreation	\$63,696	\$69,377	8.92%	\$5,681	\$69,282	0.14%	\$95
4583	Town Historian	\$488	\$351	-28.07%	(\$137)	\$488	-28.07%	(\$137)
4589	Culture and Recreation	\$6,665	\$7,165	7.50%	\$500	\$6,665	7.50%	\$500
4612	Conservation	\$1,477	\$1,477	0.00%	\$0	\$1,477	0.00%	\$0
4711-4721-4723	Bonds / Interest / TAN	\$105,645	\$66,827	-36.74%	(\$38,818)	\$71,574	-6.63%	(\$4,747)

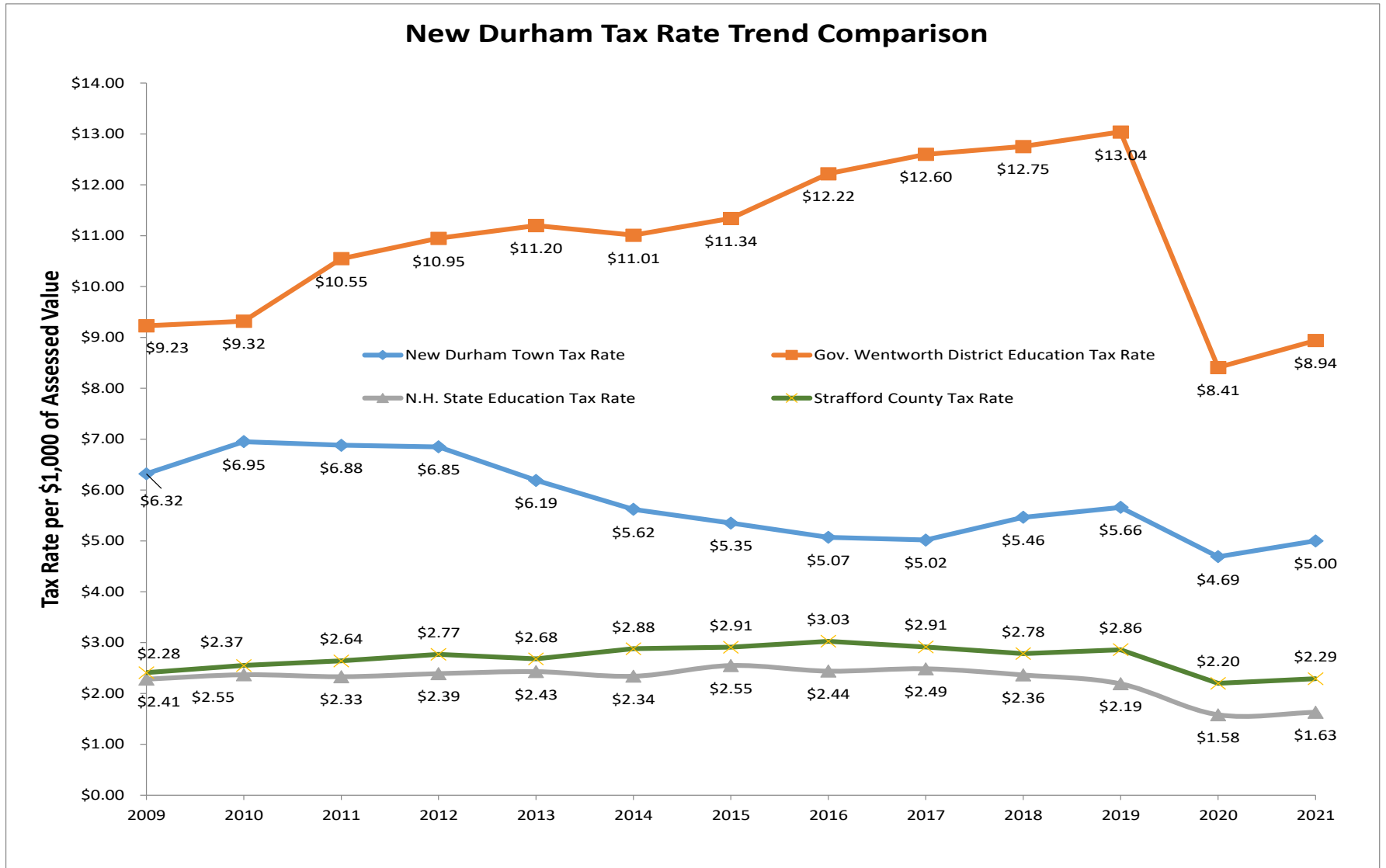
Dept. Account #	Department Account Name	<u>2021 Voter Approved</u>	2022 Budg. Com	FY22 - FY21 % Diff	FY22 - FY21 \$ Diff	2022 Default DRA Approved	FY22 - FY22 Default % Diff	FY22 – FY22 Default \$ Diff
Sub - Total TOWN OPERATING BUDGET		\$3,099,515	\$3,415,608	10.20%	\$316,093	\$3,308,895	3.23%	\$106,713
Library Trustees								
4550	Library	\$125,819	\$136,542	8.52%	\$10,723	\$126,599	7.85%	\$9,943
			\$2					
TOTAL - OPERATING BUDGET + LIBRARY		\$3,225,334	\$3,552,150	10.13%	\$326,816	\$3,435,494	3.40%	\$116,656
Tax Rate - Operating	Operating Only Tax Rate		\$5.905			\$5.711		
Revenue	Revenues	\$993,632	\$1,161,055	16.85%	\$167,423	\$1,161,055	0.00%	\$0
Tax Credits	War Service Cred. & Overlay	\$109,700	\$110,000	0.27%	\$300	\$110,000	0.00%	\$0
Taxation		\$2,231,702	\$2,391,096	7.14%	\$159,394	\$2,274,439	5.13%	\$116,656
Tax Rate - Net Operating	Tax Rate - Net Operating Budget	\$3.710	\$3.975	7.14%		\$3.781		

Dept. Account #	Department Account Name	<u>2021 Voter Approved</u>	2022 Budg. Com	FY22 - FY21 % Diff	FY22 - FY21 \$ Diff	2022 Default DRA Approved	FY22 - FY22 Default % Diff	FY22 – FY22 Default \$ Diff
Road Maintenance	Road Program Article (RSMS) - Excl. CRF Net & Birch Hill (FY21)	\$360,627	\$400,000	10.92%	\$39,373	\$400,000	0.00%	\$0
Road Maintenance	Road Program Article (RSMS) - HW Block Grant (No Taxation)	\$111,000	\$111,095	0.09%	\$95	\$111,095	0.00%	\$0
Road Maintenance	CRF Usage (No Taxation)	\$140,000	\$0	-100.00%	(\$140,000)	\$0	0.00%	\$0
CRF - ETF	Various Articles Totaled	\$254,500	\$395,000	55.21%	\$140,500	\$395,000	0.00%	\$0
Capital Outlay Project	Warrant Article - Birch Hill Road Reconstruction	\$385,000	\$0	-100.00%	(\$385,000)	\$0	N/A	N/A
Total RD / CRF / ETF	Total RD / CRF / ETF / Petition Taxation Amounts	\$749,127	\$683,905	-8.71%	(\$65,222)	\$683,905	0.00%	\$0
Tax Rate - RD / CRF / ETF	Tax Rate - Rd / CRF / ETF / Petition Articles	\$1.260	\$1.137	-9.77%	(\$0.123)	\$1.137	0.00%	\$0.00
TOTAL	Oper. Budget With RD / CRF / ETF	\$2,980,829	\$3,075,001	3.16%	\$94,172	\$2,958,345	3.94%	\$116,656
Fund Balance	Fund Balanced Used	\$0	\$0	N/A	N/A	\$0	N/A	N/A
DRA Approved	Tax Rate - Taxation	\$2,980,829	\$3,075,001	3.16%	\$94,172	\$2,958,345	3.94%	\$116,656
	DRA Number							
Net Operating + CRF / ETF	Tax Rate Per \$1,000 - Op + CRF & ETF	\$5.01	\$5.11	1.96%	\$0.098	\$4.92	3.94%	\$0.194
Net Operating Without CRF / ETF	Tax Rate Per \$1,000 - Operating – Revenues	\$3.75	\$3.97	5.89%	\$0.221	\$3.78	5.13%	\$0.194

2021 New Durham Property Values – Basis for Tax Rate Impact Calculations \$ 594,582,000

2022 New Durham Property Values – Basis for Tax Rate Impact Calculations \$ 601,587,277

Tax Rate Trends – New Durham



**END OF
NEW DURHAM
2022 VOTER GUIDE**