

TOWN OF NEW DURHAM



VOTER'S GUIDE

SESSION #2

(REFERENDUM SESSION)

Tuesday, March 11, 2025

New Durham Elementary School

7 Old Bay Road

2025 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, 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 04, 2025 at 7:00 p.m. at the New Durham Elementary School. (To view a recording of prior Deliberative Sessions, one may go to www.newdurhamnh.us, click video, and select archived videos.)

Following the actions of the Deliberative Session an update to this Voter Guide will be prepared to convey the actions from the Deliberative Session and provide additional detail as needed to each of the Warrant Articles. The Ballot Referendum (i.e. Voting 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 11, 2025 and the polls are open from 7:00 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 debate 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, 2025. Should you have any questions regarding your Town government after reviewing these documents, please contact the Town Administrator [Cecile Chase 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 here 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 2025 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 permit and fees. 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 interest 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 2025
2025 TOWN WARRANT

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 First Session of the Annual Town Meeting of the Town of New Durham will be held as follows:

First Session of Annual Meeting – Deliberative Session

The first session, the Deliberative Session, of the 2025 Town Meeting will be held on **Tuesday, February 04, 2025 at 7:00 P.M.** at the New Durham School Gymnasium located at 7 Old Bay Road in New Durham, NH. The snow date will be Wednesday, February 05, 2025 at 7 p.m. at the New Durham School Gymnasium located at 7 Old Bay Road in New Durham, NH.

Second Session of the Annual Meeting - Voting

The Second Session, the voting on all warrant articles, shall be held on **Tuesday, March 11, 2025 from 7:00 A.M. to 7:00 P.M.** in the New Durham School Gymnasium, located at 7 Old Bay Road in 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 Deliberative Session.

ARTICLE 1: To choose all necessary town officers for the ensuing year:

Number of Positions	Office	Candidate	Term of Office
1	Selectman	Rudy Rosiello	3 Years
2	Budget Committee	Ellen Phillips Kristyn Bernier	3 Years 3 Years
1	John C. Shirley Cemetery Trustee	Kelli Kostick	3 Years
2	Library Trustee	Patrice Mitchell	3 Years 3 Years
1	Planning Board	Tim Roukey	3 Years
1	Planning Board	Scott Drummey	2 Years
1	Town Clerk	Alicia Housel	3 Years
1	Trustee of the Trust Funds	David Allyn	3 Years
2	Zoning Board of Adjustment		3 Years 3 Years
1	Zoning Board of Adjustment	Ken Fanjoy	2 Years

Article 2: 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 \$4,220,038. Should this article be defeated, the default budget shall be \$4,112,243, 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 – 2025 Proposed Budget: \$ 4.669 per \$1,000 assessed valuation.

Estimated Tax Rate Impact – 2025 Default Budget: \$ 4.641 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.

Yes _____ No _____

Article 4 provides appropriations for the total 2025 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 and pavement repair. Appendix 1 provides details by account (Department) and shows where variances occur from the 2024 Town Operating Budget. Table 1 below provides a synopsis of selected larger variances for 2025 budget vs. 2024 budget.

The Tax Rate Impact shown in the Warrant wording is the tax rate after projected non-property tax revenues are deducted from the proposed 2025 total operating budget. New Durham has estimated non-property tax revenues such as motor vehicle registration, various permits and licenses, etc. which are used to offset the Town’s tax rate. If only the Operating Budget amount were used the tax rate impact would be \$6.607 per \$1,000 assessed valuation for the proposed 2025 budget or \$6.447 per \$1,000 assessed valuation for the 2025 Default Budget. This compares with a projected tax rate for the proposed FY25 Operating Budget with projected non-property tax revenues includes at \$4.669 per \$1,000 assessed valuation or \$4.641 per \$1,000 assessed valuation should the Default Budget be used.

It should be understood the tax rate shown is **not** the final tax rate for 2025 as the actual tax rate will be set by the NH Department of Revenue Administration in late 2025 and would also include any Special Warrant Articles that are passed. This rate will be used for the 2nd Tax billing for 2025 Taxes and the 1st Tax billing in 2026. The tax rate setting in October-November is done in conjunction with the Select Board and the NH Department of Revenue Administration. At that time the Select Board will look at actual revenues collected during 2025 and the current Town’s Unassigned Fund Balance (UFB) amount. The Board can apply other unassigned fund balance amounts to lower the tax rate but would use the Unassigned Fund Balance guidelines established in 2014 to retain sufficient reserves to operate the Town services into early 2026 until a new FY26 budget is passed.

2025 Proposed Operating Budget Comparison to 2024 Operating Budget

The 2025 Town Operating Budget as proposed by the Budget Committee is higher than the 2024 Approved Town Operating Budget by \$220,615 or 5.43%. The 2025 Default Operating Budget is higher than the 2024 approved Town Operating Budget by \$52,821 due to required and / or contracted Town obligations for 2025. The difference between the proposed 2025 Operating Budget and the 2025 Default Operating Budget is \$167,795 or \$0.263 per \$1,000 assessed valuation. This means on a property and home valuation of \$300,000 the taxpayer would only pay an additional \$78.90 in taxes with the passage of the proposed FY25 Operating Budget.

Table 1, shown below, highlights the key contributing factors attributed to the changes in this year's (2025) proposed Operating Budget compared to the 2024 Budget. The summary of each departmental 2025 Operating Budget and Default Budget are attached in Appendix 1. Appendix 1 also shows the New Durham Tax Rate Trend for the past five (5) years and illustrates the point that the Town's operating budget tax rate over the past five years been managed carefully while the school portion of the New Durham tax rate has dramatically increased.

Perhaps the key observation from analyzing the proposed FY25 New Durham Operating Budget is that the increase from 2024 is primarily driven by inflation factors affecting both market wages and various supplies such as salt / sand for winter maintenance and other operational factors, etc. Perhaps the most noteworthy thing to note is the percentage increase in the proposed FY25 budget after all projected revenues are included is only 0.59% higher than the FY24 approve budget. Obviously this small increase is significantly below the ongoing inflation rate we all experienced in 2024.

A "Yes" vote approves the proposed 2025 Operating Budget for Town operating expenses.

A "No" vote would reject the proposed 2025 Operating Budget and require the Town to use the 2025 Default Budget for Town operating expenses.

TABLE 1	
2025 Operating Budget –	
Selected Key Contributing Factors to Proposed 2025 Operating Budget from 2024 Budget	
1	Wage adjustments in past 1 - 2 years to make all Town employees wage levels market competitive with cost increases spread across all budgeted departments [Account 4155 and all Accounts with employee labor line items] (> \$47,602)
2	Planned increased costs needed in Cemetery maintenance [Account 4295] (\$4,219)
3	Increased public safety costs for Police Department and Fire Department [Accounts 4210 & 4220] (PD - \$47,438; FD \$12,049)
4	Cost increases in Parks / Rec [Account 4520] with enhanced opportunities for New Durham residents (\$7,397)
5	Additional costs in DPW [Account 4312 Highway] for salt / sand winter maintenance (Total \$86,310)
6	Increased cost in Solid Waste [Account 4324] due to contracted haul cost increases and larger number of hauls projected for 2025 (\$46,241)
7	Cost escalation for Library [Account 4550] due to wage and operational increases (\$6,405)
8	Cost reduction partially offsetting the above increases from completion of bond payout in 2024 [Account 4711 & 4721] (\$12,272)

Note: See Appendix 1 for Comparison of 2025 Proposed Operating Budget Vs. 2025 Default Budget Vs. 2024 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 five years Tax Rate Trends for New Durham.

Article 3: To see if the Town will vote to raise and appropriate the sum of \$560,000 for the purpose of a Road Program with said appropriation to be offset by an anticipated \$117,428 from the Highway Block Grant and the remainder to come from general taxation.

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.693 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 0** vote.

Yes _____ No _____

Road Program is often understood to be the road construction capital reserve fund and is used for paving and pavement repair. This Article would raise and appropriate an additional tax amount of \$560,000 and combine that with the 2025 New Hampshire Highway Block Grant to New Durham in the amount of \$117,428. The Highway Block Grant reduces the amount of taxation to be raised to \$442,572.

The table below is the projected road construction, pavement preservation, and road maintenance projects for 2025. In other words, the table below is the currently planned road related projects for 2025 that includes the \$560,000 from approval of this Warrant Article offset by the \$117,428 received from the 2024 Highway Block Grant for a net \$442,572 required from taxation for planned road spending in 2025 for New Durham. These projects are dependent upon approval of this Warrant Article, project pricing, and bid results. The project list is subject to change based on current road conditions and other factors during 2025.

Miles	Road	Type of Work	Estimated Cost
2.67	Ridge Road	Culvert Replacement	\$69,000 From RSMS
2.67	Ridge Road	Paving	\$355,140
2.67	Ridge Road	Top Coat	177,500
	South Shore Road	6 Foot Culvert Replacement	TBD
	All Dirt Roads	Gravel To Prevent Washout	Repair Emergency Areas; Add'l Repairs As Funds Available
	Bracket Road	Repair Beaver Damage	TBD
	Total Estimated Cost		\$601,640

Note: The RSMS funds \$560,000 of this amount with the additional \$41,640 to come from the Road Reconstruction CRF should voters approve that Warrant Article. Should that Article not pass the planned FY25 road work will be reduced to the approved available funds.

Culvert repairs and road paving for Ridge Road has been delayed several times. In addition, both North and South Shore Roads are in need of major culvert and road repaving work. In 2024 two major culverts / bridges needed emergency replacement due to storm water damage. New Durham is falling behind in maintenance of our roads. In addition to the structural repairs that are immediately needed, culverts will be repaired and replaced as funds are available. There will be necessary maintenance to these stormwater management structures on an ongoing basis.

A “Yes” vote would allow the Town of New Durham to continue road reconstruction and maintenance of the roads within the Town on a priority needs basis.

A “No” vote could cause continued degradation of the various roads within the town and result in higher costs in future years.

Article 4: To see if the Town will vote to raise and appropriate the sum of \$350,000 to be placed in previously established Public Works related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Highway Trucks	March 4, 1988, Article #9	\$350,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.548 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.

Yes _____ No _____

Passage of this Warrant Article places money in the Highway Truck Capital Reserve Fund (CRF) with an amount sufficient as proposed by the Board of Selectmen 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) to create this Warrant Article. The funding in this Warrant Article is required to provide needed capital equipment or facilities improvements consistent with the growth and development of the Town.

The cost of new Highway trucks has remained high (nearly 20%) the past few years. With up to 3 trucks needing replacement in the next 1 – 3 years and a fourth the following year, funding needs to be increased dramatically to maintain Town roads adequately / safely and sustain the appropriate Truck CRF schedule. To prevent deficit spending, the Advisory Capital Improvement Plan Committee, the Select Board, and the Budget Committee have all recommended funding be at least \$ 350,000 for FY25 to preemptively reduce future inflation risks and lessening future costs.

A “Yes” vote would raise and appropriate \$350,000 to the respective Capital Reserve Funds and continue to allow for needed capital equipment replacement consistent with the road maintenance, growth, and development needs of the town.

A “No” vote would not place funding to the above stated Capital Reserve Fund for 2025 and increase future costs in acquiring the necessary road maintenance vehicles.

Article 5: To see if the Town will vote to raise and appropriate the sum of \$20,000 to be placed in previously established Public Works related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Vehicle & Equipment Maintenance	March 10, 2010, Article #15	\$20,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.031 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.

Yes _____ No _____

The purpose of this CRF is to provide funding for large unexpected repairs of any of the Town’s vehicles or equipment. The Town’s mechanic vendor continues to keep running an aging fleet of vehicles and equipment and sufficient funding in this CRF is necessary to assure equipment is available for road maintenance including snow removal at the expected level of service.

This Warrant Article places money (\$20,000) in the Vehicle & Equipment Maintenance Capital Reserve Fund (CRF) with an amount sufficient as proposed by the Board of Selectmen and Budget Committee to sustain these funds as needed for ongoing and future use. The funding in this Warrant Article is required to provide properly maintained Department of Public Works (DPW) equipment consistent with taxpayer value in maintaining Town Roads.

A “Yes” vote would raise and appropriate \$20,000 to the respective Capital Reserve Fund and continue to allow for needed capital equipment maintenance consistent with the expected public safety and road maintenance needed.

A “No” vote would not place funding to the above stated Capital Reserve Fund for 2025 and could delay necessary road maintenance (including expanded time in snow removal due to malfunctioning equipment and increase future costs in maintaining necessary DPW equipment.

Article 6: To see if the Town will vote to appropriate the sum of \$150,000 to be placed in previously established Public Works related **Capital Reserve Fund** as follows with said funds to come from the Town’s Unassigned Fund Balance:

Account	Created	2025
Road Reconstruction	March 10, 2010, Article #5	\$150,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.000 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.

Yes _____ No _____

The Road Surface Management System [RSMS or Road Program] addresses planned road repair, maintenance, etc. but often the Town encounters emergency or unplanned road repairs. The Road Reconstruction CRF addresses those events. Recent examples where these funds have been used is in partially funding the Middleton Road and Miller Road bridge / culvert emergency repairs need from recent storms. This CRF provides funding for road reconstruction and is used for paving and pavement repair often from emergency needs. This Article would raise and appropriate an amount of \$150,000 for the Road Reconstruction CRF. However, **it should be noted that there is no tax rate impact for this Warrant Article as the Select Board is requesting voter approval to utilize Unassigned Fund Balance money to be transferred to this Road Reconstruction Capital Reserve Fund.**

A “Yes” vote would provide \$150,000 into the Road Reconstruction CRF allowing the Town of New Durham to address, to the extent funds are available, emergency and / or needed road repairs, construction, and maintenance of the roads within the Town. A “Yes” vote does not increase the tax rate in any way as the funds will be from already collected revenues in the Unassigned Fund Balance.

A “No” vote could cause an inability to address emergency or other road repair needs within the town and could increase future costs in maintaining necessary road safety.

Article 7: To see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in previously established Municipal Facility Land related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Municipal Facility Land Acquisition	March 13, 2007, Article #8	\$50,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.078 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.

Yes _____ No _____

The Chiefs of both the New Durham Fire Department and New Durham Police Department have identified multiple critical space needs for the past several years. Both Departments are housed in buildings that have been known to be inadequate for years. According to the Advisory Capital Improvement Plan Committee (ACIP) it is past time for addressing Public Safety Facility space needs. The ACIPC recommends that the Town move forward.

Passage of this Warrant Article places \$50,000 in the respective Capital Reserve Fund (CRF) with an amount sufficient as proposed by the Board of Selectmen, ACIP, and Budget Committee to for ongoing and future use. The funding in this Warrant Article is budgeted to provide needed improvements consistent with the anticipated growth needs and development of the Town.

A “Yes” vote would raise and appropriate \$50,000 to the respective Capital Reserve Funds and continue to allow for needed capital plans consistent with the expected public expectations.

A “No” vote would not place funding to the above stated Capital Reserve Fund for 2025 and could increase future costs in addressing these critical space needs.

Article 8: To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in previously established Public Safety related **Capital Reserve Funds** as follows with said funds to come from taxation:

Account	Created	2025
Fire Department Ancillary Equipment Non-Vehicle	March 10, 2015, Article #5	\$2,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.003 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.

Yes _____ No _____

The Board of Selectmen and Budget Committee used information provided by the Town’s Advisory Capital Improvement Program Committee (ACIP) to create this Warrant Article. The requested ACIP amount of \$2,000 is recommended in light of the fund’s current available funds to appropriately maintain sufficient funding reserve for planned future equipment.

Fire Department (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. Recent examples of use of this CRF include various equipment for appropriate EMT response, improved safety items for selected Fire Department vehicles, etc. The sole purpose for this CRF is to facilitate the acquisition of equipment to improve New Durham’s first responders to emergency situations.

A “Yes” vote would raise and appropriate \$2,000 to the respective Capital Reserve Fund and continue to allow for needed capital equipment consistent with the expected public safety needed.

A “No” vote would not place funding to the above stated Capital Reserve Fund for 2025 and could inhibit the FD from obtaining important first responder equipment while potentially resulting in increased future costs in acquiring necessary Fire Department equipment.

Article 9: To see if the Town will vote to raise and appropriate the sum of \$25,000 to be placed in previously established New Durham Water Quality & Milfoil related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Water Quality & Milfoil	March 11, 2009, Article #6 Amended for Purpose Change March 12, 2019, Article #11	\$25,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.039 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.

Yes _____ No _____

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 (\$25,000) in the Water Quality / Milfoil Capital Reserve Fund (CRF) with an amount sufficient as proposed by the Board of Selectmen, ACIP, New Durham Water Quality Committee, and Budget Committee to sustain the funds as needed for ongoing and future use. 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.

A “Yes” vote would raise and appropriate \$25,000 and allocate that to be placed in the previously established respective Capital Reserve Fund allowing funds for utilization in maintaining the expected water quality in the Town’s highest valued natural resource (our various water bodies).

A “No” vote would not allocate any funds to the previously established Capital Reserve Fund (CRF) potentially causing a significant decline in the balance of this fund and may impede Town’s efforts in treating milfoil issues in the Merrymeeting River and other New Durham water bodies thereby impacting pollution mitigation efforts and impair the ability to make much needed water quality improvements. Additionally, insufficient funds in this CRF may cause additional future negative tax impacts including potential lowered property values.

Article 10: To see if the Town will vote to raise and appropriate the sum of \$10,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Smith Ballfield Improvements	March 11, 2008, Article #9	\$10,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.016 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.

Yes _____ No _____

The funding (\$10,000) in this Warrant Article is to provide needed capital equipment or facilities improvements consistent with maintaining current recreational and other service levels consistent with the planned growth and development of the Town.

The Smith Ballfield & Equipment CRF is be used for improvements in the Town’s playing fields. Smith Ballfield is a highly valued Town asset for various children and adult recreational activities. The planned improvements could include significant upgrades in the irrigation system, planned recreational equipment, and general field improvements, etc.

A “Yes” vote would raise and appropriate \$10,000 and allocate that to be placed in the previously established respective Capital Reserve Fund and continue to preserve a highly valued Town recreational resource.

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 and / or recreational facility upgrades. Additionally, insufficient funds may cause additional future increased costs in the recreational opportunities.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$100,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Public Works Equipment	March 14, 2023, Article #10	\$100,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.157 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.

Yes _____ No _____

Several expensive pieces of Public Works equipment are now basically at “end of life” including the Grader (\$400,000), Backhoe (\$275,000), Loader (\$250,000), and Skid Steer (\$75,000). Also, several Solid Waste Facility (SWF) pieces of equipment need to be replaced including two (2) compactor / hoppers (\$65,000) and a baler (\$25,000). While the requested amount will not cover all of these needs, when combined with the current fund balance, the funding will address the initial critical equipment replacement planned for FY25. This will likely be one baler for the SWF, one compactor / hopper, and one of the larger items for DPW depending on status after winter maintenance is completed.

A “Yes” vote would raise and appropriate \$100,000 to the Public Works Equipment Capital Reserve Fund and continue to allow for needed Public Works capital equipment consistent with the expected public safety and road maintenance needed.

A “No” vote would not place funding to the above stated Capital Reserve Fund for 2025 and could result in decreased SWF and / or DPW services due to older equipment malfunctions while potentially increasing future costs in maintaining necessary DPW equipment.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Library Facilities Improvement	March 13, 2007, Article #7	\$2,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.003 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.

Yes _____ No _____

The Library space issues have not changed from prior years and the Library Director is finding new ways to save space. The requested \$2,000 for this CRF is dedicated for interior improvements like carpet and floor tile replacement, furnace, and /or HVAC needs, and other interior physical repairs and maintenance expenses.

A “Yes” vote would raise and appropriate \$2,000 to the respective Capital Reserve Funds and continue to allow for needed capital equipment maintenance consistent with the expected public safety and road maintenance needed.

A “No” vote would not place funding to the above stated Capital Reserve Fund for 2025 and could increase future costs in maintaining necessary DPW equipment.

Article 13: To see if the town will vote to raise and appropriate the amount of \$25,000, to be added to the 1772 Meetinghouse Capital Reserve Fund, previously established, for urgently needed structural repair. Further, to direct the New Durham Board of Selectmen to work with the 1772 Meetinghouse Committee to find qualified restoration contractors and complete this work as soon as possible.

Account	Created	2025
1772 Meetinghouse	March 15, 2000, Article #14	\$25,000

(Majority vote required)

Estimated 2025 Tax Rate Impact: \$ 0.039 per \$1,000 assessed valuation.

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

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

Yes _____ No _____

The 1772 Meetinghouse CRF provides funds to be used in that structure’s restoration / renovation process. It is anticipated that matching grants or non-tax sourced funding will continue to be sought to accelerate the restoration activity.

The Meetinghouse is ready for Phase 2 of its renovation / restoration. This involves timber frame repairs and roof replacement to restore structural integrity with estimated costs of \$315,000. Passage of this amount (\$25,000) will allow the required matching monies to seek sufficient grant funding to complete Phase 2. Additionally, the Building Inspector believes a new tarp is needed to keep the roof dry in the short term and this CRF supplies the funding for that purpose also.

A “Yes” vote would raise and appropriate \$25,000 to the 1772 Meetinghouse Capital Reserve Fund and allow for the Town to seek additional grant money to move forward on Phase 2.

A “No” vote would not place funding to the above stated Capital Reserve Fund for 2025 and would delay Meetinghouse restoration / renovation and also likely incur future costs in maintaining and completing the project.

Article 14: To see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in previously established **Expendable Trust Fund** as follows with said funds to come from taxation:

Account	Created	2025
Computer Systems & Office Equipment	March 13, 1996, Article #11 Revised March 9, 2011, Article #26	\$50,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.078 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.

Yes _____ No _____

This Expendable Trust Fund (ETF) request provides \$50,000 for ongoing computer / software upgrade projects. In recent years the Town has successfully initiated software upgrades for its Assessing, Town Clerk, and related operational functions. The initial investments in these software upgrades have provided a payback earlier than that projected and improved productivity and cost efficiency in the respective Town operating departments.

The most pressing current need for software upgrades now is in Finance. It is planned to issue a new RFP for finance software in early 2025 with an expectation of awarding, transitioning, and fully implementing a new finance software package ready for the start in early 2026.

This critical upgrade affects finance, payroll, tax billing, the Tax Clerk’s receivable accounts, Land Use, and Building Inspector as these all interface in some way with Finance transactions. Included in the project is a larger server, the cost of transitioning information from the old system to the new, and staff training.

In addition, public threats of ransomware have led to the need to increase cyber security thereby blocking cyberattacks. This ETF also provides the necessary financial resources to acquire hardware, software, and ancillary equipment to address this issue.

A “Yes” vote would raise and appropriate \$50,000 and allocate that to be placed in the previously established respective Expendable Trust Funds and allowing much needed software and hardware upgrades in finance operations.

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 delay critical updates in IT equipment and software for Town operations. Additionally, insufficient funds in any one of these ETF’s may cause additional future negative tax impacts.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established **Expendable Trust Fund** as follows with said funds to come from taxation:

Account	Created	2025
Records Management Fund	March 23, 1999, Article #23	\$5,000

Majority Vote Required

Estimated 2025 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.

Yes _____ No _____

Currently, records are stored in file cabinets, loose leaf notebooks, bound books, and boxes that are scattered across Town Hall. New record management processes, which may include software, would allow older materials to be digitalized and new materials to be incorporated into a searchable records management system. The long-term goal is to digitize all records and eliminate as much stored paper documents as possible.

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.

A “Yes” vote would raise and appropriate \$5,000 to the respective Expendable Trust Fund and continue to allow for needed capital equipment replacement consistent with the growth and development of the town.

A “No” vote would not place funding to the above stated Expendable Trust Fund for 2025 and inhibit conversion of older documents into a more modernized, searchable digital system.

Article 16: To see if the Town will vote to raise and appropriate the sum of \$100,000 to be placed in previously established **Expendable Trust Fund** as follows with said funds to come from taxation:

Account	Created	2025
Town Buildings & Improvements Fund	March 15, 2000, Article #15	\$100,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.157 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.

Yes _____ No _____

Both Town Hall and the Library need to be repainted in 2025. The library receives strong southern exposure and the Town Hall siding is old and rotting in places so it does not hold paint well. Much siding and trim will need to be replaced on the Town Hall prior to painting to repair the rot. The Town Hall roof is also in need of replacement. Due to the Town Hall’s age, the cost of addressing the Town Hall’s energy and building needs are higher than necessary.

Other needs for Town Building Improvements include bringing the Town Hall (TH) up to building codes. Additionally, there is no place for citizens and Town employees to discuss private matters on the first floor and the 2nd floor is not ADA compliant. The windows are woefully out of date and energy inefficient. HVAC equipment is inadequate throughout Town Hall. There are many other needed repairs that were outlined by the 2020 Facilities Study. However, it is likely the painting and TH siding issues will be addressed in 2025.

This Expendable Trust Fund (ETF) request provides money (\$100,000) for ongoing maintenance projects, building repair capital projects, and funds that may be required for Town upkeep 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 failure which would utilize respective ETF’s.

A “Yes” vote would raise and appropriate \$100,000 to the respective Capital Reserve Funds and continue to allow for needed capital equipment replacement consistent with the growth and development of the town as described in this section.

A “No” vote would not allocate any funds to the previously established Expendable Trust Fund potentially causing a significant decline in the balance of this fund and may impede required maintenance projects larger than the day-to-day operations. Additionally, it may impair the ability to make much needed repairs to the Town’s facilities. Insufficient funds in this ETF may cause additional future negative tax impacts (including unexpected higher future tax rates).

Article 17: To see if the Town will vote to appropriate the sum of \$7,800 for the purposes of funding contributions to Health & Other Agencies i.e. Cornerstone VNA, CAP of Strafford County, Kingswood Youth Center, and Strafford Nutrition – Meals on Wheels with this sum to come from authorizing the withdrawal of \$7,800 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 2025 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 **6 to 1** vote.

Yes _____ No _____

This Article is requesting authorization from the legislative body to enable the withdrawal of \$7,800 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 support requests for the benefit of New Durham residents. This Warrant Article 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. The planned use for this is as follows: Cornerstone VNA \$2,000, Kingswood Youth Center \$1,500, Strafford Meals On Wheels \$2,000, CAP of Strafford County \$1,500, Haven \$400, and CASA \$400.

A “Yes” vote would allow the withdrawal of \$7,800 from the JC Shirley Timber Trust for the purpose described to help those less fortunate living in New Durham. A “Yes” vote has no impact on the tax rate as it is coming from the already established JC Shirley Trust.

A “No” vote disallow the withdrawal of any funds from the JC Shirley Timber Trust in 2025 and the loss of revenue could incur additional tax impact through higher Welfare costs to the Town with subsequent higher taxes to the taxpayer.

Article 18: To see if the Town will vote to add to the wording and purpose of the existing 1772 Meetinghouse Capital Reserve Fund (CRF) established on March 15, 2000 at Town Meeting Article #14 to read as follows (wording change noted in bold): “To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35 for the purpose of restoration **and / or rehabilitation** of the 1772 Meetinghouse and designate the Board of Selectmen as agents to expend.”

(Two-thirds vote required)

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

The Budget Committee recommends this article by a **5** to **0** vote with **1** abstention.

Yes _____ No _____

This minor wording revision to the current 1772 Meetinghouse CRF opens significant opportunities not otherwise available with the current wording in seeking grant funding to accelerate the Meetinghouse project. The proposed wording more closely matches the wording the Federal Secretary of the Interior’s Standards for the Treatment of Historic Properties looks for in use of grant monies they may offer. Based on their definition, “rehabilitation is defined as the act or process of making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features which convey its historical, cultural, and architectural values.” This precisely fits the objective for the 1772 Meetinghouse project.

A “Yes” vote would modify the CRF working and allow for greater opportunities for outside funding through grants, etc. which is needed and consistent with the growth and development this project.

A “No” vote would not modify the wording and unnecessarily constrain the opportunities for this project.

Article 19: To see if the Town will vote to change the current Advisory Capital Improvement Plan Committee supervised by the Planning Board originally authorized by Town vote at the March 13, 2007, New Durham Town Meeting and as provided by RSA 674:5, the Town will vote to establish an Advisory Capital Improvements Plan Committee appointed by the Select Board which is the governing body of the Town. The Advisory Capital Improvement Plan Committee would include at least one member of the Planning Board and may include but not be limited to other members of the Planning Board, one member from the Budget Committee, and one member of the Select Board, in addition to one or more members from the residents of New Durham and report to the Select Board. The purpose of this Committee would be the same as the existing Committee which is to prepare and amend a recommended plan of municipal capital improvement projects projected over a period of at least 6 years, all as required by RSA 674:5.

Majority Vote Required

Estimated 2025 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 **5** to **0** vote with **1** abstention.

Yes _____ No _____

The Planning Board has requested this change to provide a more rational process for establishing the linkage between the Advisory Capital Improvement Plan (ACIP) and what appears on the Warrant each year. Over the past decade, while the Planning Board has reviewed the ACIP report, it has a limited basis for ascertaining the ACIP work compared to a broader overview of the Town’s capital needs. It is the Planning Board’s opinion that the Select Board is better positioned to make the appropriate determinations linking the ACIP report to what is being asked in each year’s Warrant.

There is no tax impact for this approval and the request meets all NH RSA requirements.

A “Yes” vote would change the process for ACIP process and make the process more streamlined and rational in its information and linkage to each year’s Warrant. This new process would expedite the Warrant development and provide needed CRF / ETF information on the Warrant consistent with the growth and development of the town.

A “No” vote retain the current ACIP report to the Planning Board and bog down the process in linking it to each year’s Warrant.

Article 20: Are you in favor of having the Board of Selectmen explore bond costs for the purposes of accelerating Town road repair including culverts and other uses including a new public safety and public offices building, and Meetinghouse completion. This is not a bond approval Article but only advisory to present bond costs for future action by the voters.

Majority Vote Required

Estimated 2025 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 **6** to **1** vote.

Yes _____ No _____

The Chiefs of Fire Department and Police Departments, virtually all Town Hall employees, and many residents have identified multiple critical space needs over the past several years for all Town structures / operations currently located on Main Street. All Departments are housed in buildings that have been known to be inadequate for years. In addition, experience with emergency storm damage to culverts and roads (Middleton and Miller Roads) along with more detailed analysis of various other culvert and road conditions point to critical infrastructure needs in the near future.

The ACIPC has recommended that the BOS move forward with a plan to begin a project that can address these critical needs.

In response to these critical needs, the Select Board wishes to explore what may be needed for major funding sources for key needs of the Town such as accelerated culvert / road repairs, long term project completion, i.e. Meetinghouse, etc., Town structures, and improved public safety needs. It is desired that a judicious approach be used that would assure consistent planning for the growth and development of the Town. Approval of this Article would not require any taxpayer funding at this time but would provide the necessary information to make informed decisions on future funding opportunities.

A “Yes” vote would allow the Select Board to explore what may be needed for major funding sources for main needs of the Town such as accelerated culvert / road repairs, long term project completed, i.e. Meetinghouse, etc., Town structures and improved public safety needs and an approach that would assure consistent planning for the growth and development of the Town. This would not require any taxpayer funding at this time but would provide the necessary information to make informed decisions on future funding opportunities.

A “No” vote would cause a lack of necessary information for the future voter to make informed funding source decisions on imminent Town needs and a delay in addressing these near term future needs.

Article 21: To see if the town will vote to discontinue the Shirley Cemetery Site Improvement Capital Reserve Fund established on March 09, 1994 Article #11. Said funds in the amount of \$1,928.45 and accumulated interest to date of withdrawal will be transferred to the General Fund. This article is contingent upon Article 22 passing.

Majority Vote Required

Estimated 2025 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** vote.

Yes _____ No _____

New Durham currently has two CRF's that essentially are for same purpose. Therefore, this Warrant Article proposes closing one of those CRF's (JC Shirley Cemetery Site Improvement Capital Reserve Fund created on March 09, 1994 Article #11) and, along with the next Article combine both funds into one existing CRF (the Shirley Cemetery Improvements Capital Reserve Fund which was established in March 10, 2009 Article #12).

A "Yes" vote would close the redundant JC Shirley Cemetery Site Improvement CRF and move current funds & interest into the General Fund with subsequent movement of those funds into a similarly purposed CRF (Shirley Cemetery Improvements CRF) with passage of the next Article.

A "No" vote would not close out this CRF and would unnecessarily retain a redundant CRF.

Article 22: To see if the Town will vote to raise and appropriate the sum of \$1,928.45 from that amount to be placed in previously established Shirley Cemetery Improvement Capital Reserve Fund established on March 10, 2009, Article #12 with said funds to come from Unassigned Fund Balance (UFB) as of December 31, 2024. This article is contingent upon Article 21 passing.

Majority Vote Required

Estimated 2025 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 **6 to 0** vote.

Yes _____ No _____

As noted in the explanation of the prior Warrant Article New Durham currently has two CRF's that essentially are for same purpose. The above Warrant Article proposes closing one of those CRF's (JC Shirley Cemetery Site Improvement Capital Reserve Fund created on March 09, 1994 Article #11). Should that pass this Article then combines both funds into one existing CRF (the Shirley Cemetery Improvements Capital Reserve Fund which was established in March 10, 2009 Article #12) and moves the current discontinued fund balance with accrued interest into this remaining CRF for the same purpose.

A "Yes" vote would move the funds and accrued interest from the discontinued CRF / General Fund with a positive vote to the above article and with passage of this Article place those funds into the similarly purposed CRF (Shirley Cemetery Improvements CRF).

A "No" vote would not move the similarly purposed funds from the General Fund into this CRF and could unnecessarily retain a redundant CRF.

Article 23: To see if the Town will vote to establish, pursuant to RSA 289:2-a, the method of investment of the proceeds from the sale of New Durham cemetery lots as follows: Upon the sale of cemetery lots, such money received from these sales shall be deposited with the Trustees of Trust Fund for the maintenance of cemetery under RSA 31:19-a and in accordance with any authority or directive as provided, by and through the Town Meeting, by its vote on Article 24.

Majority Vote Required

Estimated 2025 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 **5 to 0** vote with **1** abstention.

Yes _____ No _____

In 1987 the John C. Shirley Trust General Trust Fund was created. All proceeds from the sale of the burial sites sold from January 01, 1988 forward in time in any cemetery section (A, B, or C) will be added to the principal of the John C. Shirley Trust General Trust Fund. Accrued interest from the principal of this General Trust Fund shall be used for the care and maintenance of all burial sites sold or re-sold after December 31, 1987.

Article 23 of that year was voted at Town Meeting as follows: “To see if the town will vote to create and establish a general fund trust for the maintenance of the town cemetery (Shirley Memorial Cemetery).”

However, the Town did not either that year or in subsequent years establish RSA 289:2-a.

It is prudent and more efficient if the Town will modify the above Article approved in 1987 to automatically without the need of a Town vote each year go into the specified Trust Fund.

A “Yes” vote would correct an earlier (1987) oversight in how the cemetery maintenance is processed.

A “No” vote would keep in place a significantly more cumbersome, inefficient process for administrating the Town’s cemetery maintenance.

Article 24: To see if the town will vote to establish a *J.C. Shirley Cemetery Expendable Trust Fund* pursuant to RSA 31:19-a and RSA 289:2-a, allowing all future proceeds received from the sale of cemetery lots in the New Durham cemetery and any interest gained thereon, for the maintenance of the cemetery; and, further to name the Cemetery Trustees as agents to expend, under the guidelines for this trust set forth in the JC Shirley Cemetery Expendable Trust internal control document.

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

The Board of Selectmen do not recommend this article by a **2** to **1** vote.

The Budget Committee recommends this article by a **4** to **1** vote with **1** abstention.

Yes _____ No _____

The purpose of Article 24 is to provide clarity with the new J.C. Shirley Cemetery Expendable Trust Fund. The intent of the existing trust, created February 8, 1988, was to fund maintenance of the cemetery, utilizing the accrued interest earned on the balance of the proceeds of graves sold. There were no protections included to preserve the principal to ensure accrued interest would continue in perpetuity. The Internal Control Document referenced in Article 24 states the Trust is not fully expendable and limits withdrawals to accrued interest. A provision does exist for the Cemetery Trustees, as agents to expend, to make withdrawals of a maximum of 5% of the principal annually, with no more than 10% of the principal to be withdrawn over any 5 year period.

With this Expendable Trust Fund (ETF) a more efficient pathway is provided to maintain and improve the Town’s cemetery. With the passing of Warrant Article 24 all proceeds from the sale of the burial sites sold in any cemetery section (A, B, or C) will be added to this Expendable Trust Fund. Accrued interest from the principal of this Expendable Trust Fund shall be used for the care and maintenance of all burial sites.

It is prudent and more efficient if the Town will create this ETF to automatically have a funding source to maintain and improve the Town cemetery without the need of a Town vote each year.

During the February 04, 2025 Deliberative Session concern was presented that there is only one cemetery in New Durham and so the original wording with the plural “cemeteries” should be changed to singular “cemetery”. This proposed amendment to the Article received a majority vote and the Article now uses the word cemetery. Additionally, the Deliberative Session passed an amendment to change the original agents to expend from the Select Board to the Cemetery Trustees.

A “Yes” vote would provide clarity and a more efficient, identified funding source, and better defined process to cemetery maintenance.

A “No” vote would keep in place a significantly more cumbersome, inefficient process for administrating the Town’s cemetery maintenance.

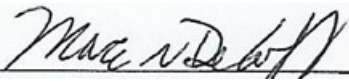
Article 25: To conduct any other business which may legally come before the Town.

Given under our hands and seal, this 27th day of January, in the year of our Lord, Two Thousand Twenty-Five.

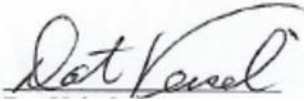
We hereby certify that on this 27th day of January, 2025, we had posted an attested copy of the warrant at the place of Meeting within named and a like copy at the New Durham Town Hall, a public place in said Town.



David W. Swenson, Select Board Chair



Marc DeCoff, Select Board Vice Chair



Dorothy Veisel, Selectman

Town of New Durham, NH

APPENDIX 1

The 2025 New Durham Operating Budget with some explanatory detail is presented in Article 4 of this Voter Guide. However, the total New Durham 2025 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 other CRF / ETF Articles. The Voter Guide provides additional detail for each of these Articles.

To provide the voter with additional summary information for the 2025 New Durham budget, the following table is presented showing the expected expenditures for the Operating Budget (as a total number) along with projected Capital Reserve Fund and Expendable Trust Fund expenditures for New Durham in 2025 should all Article pass.

Comparison of 2025 Proposed Operating Budget Vs. 2025 Default Budget Vs. 2024 Budget

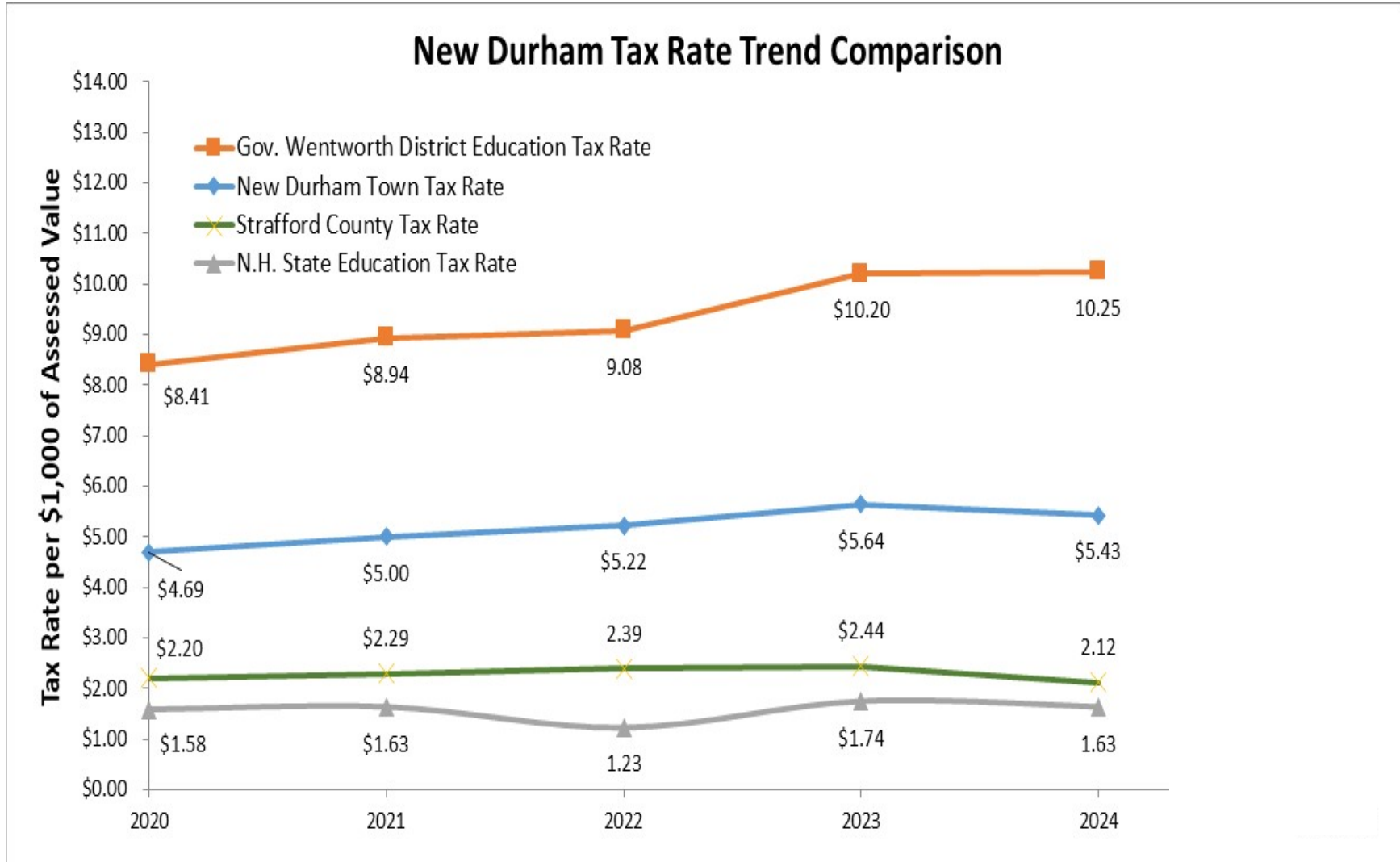
Dept. Account #	Department Account Name	2024 Voter Approved	2025 Budg Com Approved	FY25-FY24 % Diff	FY25 - FY24 \$ Diff	2025 Default Budget
4130	Executive Office	\$235,789	\$235,849	0.03%	\$60	\$235,849
4140	Elections & Registrations	\$149,574	\$111,852	-25.22%	(\$37,722)	\$109,442
4150	Financial Administration	\$188,535	\$186,001	-1.34%	(\$2,535)	\$186,001
4152	Assessing	\$101,697	\$90,392	-11.12%	(\$11,304)	\$94,937
4153	Legal	\$30,000	\$30,000	0.00%	\$0	\$30,000
4155	Personnel Administration	\$93,081	\$140,703	51.16%	\$47,622	\$93,081
4191	Planning Board	\$10,532	\$9,065	-13.93%	(\$1,467)	\$8,612
4192	Zoning Board	\$8,875	\$9,066	2.15%	\$191	\$8,875
4194	General Govt Buildings	\$39,468	\$38,719	-1.90%	(\$749)	\$39,468
4195	Cemetery	\$5,066	\$9,285	83.29%	\$4,219	\$5,066
4196	Insurance	\$77,000	\$80,285	4.27%	\$3,285	\$80,285
4199	Other General Govt	\$11,602	\$8,003	-31.02%	(\$3,599)	\$8,030
4210	Police Dept.	\$757,990	\$805,428	6.26%	\$47,438	\$799,772
4220	Fire Dept.	\$352,096	\$364,145	3.42%	\$12,049	\$357,507
4240	Building Inspector	\$99,563	\$87,364	-12.25%	(\$12,199)	\$89,783
4290	Emergency Mgt	\$5,508	\$5,776	4.87%	\$268	\$5,508
4291	Forestry	\$15,511	\$14,155	-8.74%	(\$1,356)	\$15,511
4312	Highway Dept.	\$1,140,641	\$1,226,951	7.57%	\$86,310	\$1,188,325
4324	Solid Waste	\$412,218	\$458,459	11.22%	\$46,241	\$452,752
4411	Health Officer	\$3,584	\$2,864	-20.09%	(\$720)	\$2,864
4415	Other Agencies	\$14,000	\$6	-99.96%	(\$13,994)	\$7,000
4441	Welfare	\$22,246	\$23,586	6.02%	\$1,340	\$22,246
4520	Recreation	\$90,724	\$98,121	8.15%	\$7,397	\$97,370
4583	Town Historian	\$630	\$556	-11.75%	(\$74)	\$630
4589	Culture and Recreation	\$11,271	\$7,052	-37.43%	(\$4,219)	\$5,271
4612	Conservation	\$1,477	\$1,477	0.00%	\$0	\$1,477
4711-4721-4723	Bonds / Interest / TAN	\$12,275	\$3	-99.98%	(\$12,272)	\$1
Sub - Total TOWN OPERATING BUDGET		\$3,890,952	\$4,045,163	3.96%	\$154,210	\$3,945,663
Lib Trustees						
4550	Library	\$168,470	\$174,875	3.80%	\$6,405	\$172,470
Total - TOWN OPERATING BUDGET + LIBRARY		\$4,059,422	\$4,220,038	3.96%	\$160,615	\$4,118,133
Tax Rate – Operating		\$6.549	\$6.607	0.88%	\$0.058	\$6.447

Dept. Account #	Department Account Name	2024 Voter Approved	-	2025 Budg Com Approved	FY25- FY24 % Diff	FY25 - FY24 \$ Diff	2025 Default Budget	-
Revenue	Revenue	\$1,095,055		\$1,238,055	13.06%	\$143,000	\$1,095,055	
Tax Credits	War Service Cred. & Overlay	\$174,750		\$174,750	0.00%	\$0	\$174,750	
Taxation		\$2,964,367		\$2,981,983	0.59%	\$17,615	\$2,964,367	
Tax Rate - Net Operating	Tax Rate - Net Operating Budget	\$4.783		\$4.669	-2.38%	(\$0.114)	\$4.641	
Road Maint	Article # RSMS - Excl. CRF	\$400,000		\$560,000	40.00%	\$160,000		
Road Maint	Article # RSMS - State Highway Block Grant (No Taxation)	\$114,000		\$117,428	3.01%	\$3,428		
Road Maint	CRF / UFB Usage (No Taxation)	\$0		\$0		\$0		
CRF - ETF	Various Non-RSMS Articles Totalled	\$434,000		\$739,000	70.28%	\$305,000		
Total RD / CRF / ETF	Total RD / CRF / ETF / Petition Taxation Amounts	\$720,000		\$1,181,572	64.11%	\$461,572		
Tax Rate - RD / CRF / ETF	Tax Rate - Rd / CRF / ETF / Petition Articles	\$1.162		\$1.850	59.25%	\$0.688		
TOTAL	Net Oper. Budget With RD / CRF / ETF	\$3,684,367		\$4,163,554	13.01%	\$479,187		
Fund Balance	Fund Balanced Used (Estimated)	\$175,000		\$175,000	0.00%	\$0		
DRA Approved	Tax Rate – Taxation	\$3,509,367		\$3,988,554	13.82%	\$484,187		
	DRA Number							
Net Operating + CRF / ETF	Tax Rate Per \$1,000 - Net Op + CRF & ETF	\$5.66		\$6.24	10.45%	\$0.591		
Net Operating Only	Tax Rate Per \$1,000 - Net Operating - Revenues, Etc.	\$4.78		\$4.67	-2.38%	(\$0.114)		

2024 New Durham Property Values – Basis for Tax Rate Impact Calculations

\$ 638,724,760

Tax Rate Trends – New Durham



**END OF
NEW DURHAM
2025 VOTER GUIDE**