



# **TOWN OF WINDHAM NEW HAMPSHIRE**

## **2022 WARRANT AND BUDGET EXPLAINED**

ARTICLES ARE IN DRAFT FORM

*This is the preliminary warrant and budget for  
consideration at the Budget Public Hearing – Jan 10, 2022*

**SUMMARY SHEET FOR TOWN MEETING 2022**

**Explained by ROSS**

**ARTICLE 4.** To see if the Town will vote to raise and appropriate the sum of Six Million Two Hundred Thousand and no 100<sup>th</sup> Dollar (\$6,200,000.00) to purchase land and easements for conservation purposes, and to authorize the Board of Selectmen to issue bonds or notes in compliance with provisions of the Municipal Finance Act (RSA 33:1 et seq., as amended); provided, however, that notwithstanding anything herein to the contrary, the Town shall not issue more than two million dollars (\$2,000,000.00) of bonds or notes in any one calendar year, to authorize the Selectmen to negotiate and determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and / or issuance of said bonds or notes, however, no such bonds or notes shall be issued with a term maturity of not less than ten (10) years or more than fifteen (15) years. Land or property interest to be purchased with bond proceeds shall be acquired in the name of the Town by the Conservation Commission, subject to the approval of the Selectmen, pursuant to RSA 36-A:4. (60% Majority Required)

*Recommended by the Board of Selectmen 5-0*

**Note:** Funds are to be used to purchase Conservation Land over time. The Article is structured so that the Conservation Commission would have funds available to be able to purchase land that may become available, subject to the approval of the Board of Selectmen. The Article limits the amount that can be borrowed in any given calendar year to \$2 Million Dollars with an overall limitation of \$6.2 Million Dollars. The Town would be responsible for paying only the principle and interest cost of the actual amounts borrowed from year to year. Also, while the Town is responsible for paying the bond costs as part of its annual budget, it is the intention of the Conservation Commission to utilize Current Use Change Taxes available to them over time to reimburse the Town for the annual cost of the bond whenever possible.

Funding will be through a long-term bond, anticipated to be at least 10 years but no longer than 15 years. Based on current interest trends, bond payments for a 15-year note are estimated to be approximately \$223,000 annually for the maximum \$2 million dollar bond that could be taken at any one time. Assuming a full bond commitment of \$6.2M over 15 years the payments would be approximately \$500,000 annually.

**Explained by HEATH**

**ARTICLE 5.** To see if the Town will vote to raise and appropriate the sum of \$75,000 to be added to the Property Maintenance Expendable Trust Fund.

*Recommended by the Board of Selectmen 5-0*

**Property Trust – No change in requested appropriation from 2021.**

Projects completed in 2021 included replacing carpeting in both the Police Station and Bartley buildings, interior painting in both the Police Station and Bartley buildings, purchasing commercial size dehumidifiers for the Bartley, Armstrong, and Senior Center buildings, and replacing a Boiler at the Searles Building.

Current balance of the Trust as of 11/30/2021 is \$65,323, of which \$13,400 has been encumbered for replacing the rubber roof on the Town Hall vault, replacing a water tank at the Searles Building, and replacing gutters on the Police Station. The requested funds for 2022 will be used towards such projects as repairs to Fire Station windows, and renovations to the kitchen at the Fire Station.

**Explained by ROGER**

**ARTICLE 6.** To see if the Town will vote to raise and appropriate the sum of up to \$32,500, said amount to be withdrawn from the balance in the previously established Searles Special Revenue Fund for payment of both marketing related and maintenance related costs associated with the Searles Building. Approval of this article will have no additional impact on the tax rate.

*Recommended by the Board of Selectmen 5-0*

**Note:** Some of the specific expenses paid from these funds include the Coordinator’s salary for marketing/showing the building, advertising costs, maintenance-related projects and services to upkeep the building, and “set ups” for events. As of 11/20/2021, the revenue fund has approximately \$3,000.

**Explained by JENNIFER**

**ARTICLE 7.** To see if the town will vote to authorize the expenditure of the unused portion of the bond approved in 2020 – Article 6, for repairing the roof and stone exterior of the tower of the Searles Building, and to raise and appropriate \$98,579 in unused bond proceeds for repairing the flooring structure of the tower and upper tower interior walls per RSA 33:3-a, II. No amount of money needs to be raised by taxation. (60% vote required)

*Recommended by the Board of Selectmen 5-0*

**Note:** The intent of this Article is to allow the Searles Trustees to use the unexpended bond funds from Article 6 of the 2020 Town Meeting, which raised \$300,000 to make repairs to the stonework and roof of the Searles Tower. The project was completed for a little more than \$200,000 leaving \$98,579 unexpended. The intended use of the remaining funds will be to make repairs to the structural flooring of the Tower along with repairing interior walls of the tower that were removed or damaged discovered during the stonework and roof repairs/replacement.

If approved this Article would have no impact on the tax rate as the funds had previously been raised in 2020.

**Explained by BRUCE**

**ARTICLE 8.** To see if the Town will vote to raise and appropriate the sum of \$58,070 for the purpose of hiring a full time Police Officer beginning on or about July 1, 2022. Said sum representing the costs associated with wages, benefits, and equipment needed for a portion of 2022.

*Recommended by the Board of Selectmen 5-0*

**Note:** The above appropriation represents salary and benefit costs for half a year, as well as some one time equipment purchases to outfit the new officer. The anticipated cost for a full year for this position, salary and benefits, is \$95,430.

**Explained by HEATH**

**ARTICLE 9.** To see if the Town will vote to raise and appropriate the sum of \$20,000 for the purpose of making repairs and renovations to the Town Hall, to include but not limited to, siding repairs and or painting, drainage improvements, moisture control, insulation, and window improvements. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is complete or for a period of five (5) years, whichever is less. This article is part of the recommended Capital Improvement Program.

***Recommended by the Board of Selectmen 5-0***

**Note:** This article is part of the Capital Improvement Program. The funds raised will go towards several projects needed to repair and preserve the Town Hall including window improvements, refinishing the exterior of the building, improving the insulation, and moisture control within the building.

The Historic District Commission, along with the General Services Department, is presently completing an assessment of the building through an Historic Preservation Grant and intends to apply for additional grant funds next year through the State LCHIP program. While the final approach to the repairs and method of refinishing has not been determined, all involved know that improvements are needed to address these items.

The CIP Report states “*the Town Hall, the centerpiece of the Town’s governmental area, has continued to deteriorate. Town Hall requires new siding since prior painting efforts have resulted in almost immediate peeling and have proven ineffective. In addition, windows will require replacement to overcome window sticking and draftiness within the building itself. This project will also include repair and replacement of damaged wood fascia and other exterior trim. This 2022 Project ensures that the Town Hall will contribute to the Town’s overall beautification effort currently underway.*”

**Explained by ROSS**

**ARTICLE 10.** To see if the Town will vote to raise and appropriate the sum of \$100,000 for the purpose of purchasing a small excavator for the Highway Department and purchasing ancillary equipment for said vehicle. This article is part of the recommended Capital Improvement Plan.

***Recommended by the Board of Selectmen 5-0***

**Note:** This article is part of the Capital Improvement Program. As the article details, these funds are to be used to purchase a small excavator for the Highway Department.

As the CIP Report states “*...The purchase of a new excavator would be used for several maintenance projects including digging and filling ditch lines, level spreaders, digging detention areas and other drainage areas as well as for culvert pipe replacement of installations, underdrain repairs and installations, and work on road shoulders including loaming and seeding, shimming and grading. This purchase would allow the General Services department to be less reliant on sub-contractors and give them the ability to accomplish these jobs much faster and much more efficiently and cost effectively.*”

**Explained by BRUCE**

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of \$185,000 for the purpose of purchasing a five-ton, six-wheel plow truck for the Highway Department and purchasing ancillary equipment for said vehicle. This article is part of the recommended Capital Improvement Plan.

*Recommended by the Board of Selectmen 5-0*

Note: This article is part of the Capital Improvement Program. As the article details, these funds are to be used to purchase a new 5-ton truck for the Highway Department.

As the CIP Report states *“this addition to the current fleet of trucks would ease the burden of the current fleet as older trucks are out of commission, having repair work completed. This would also benefit the town by adding the ability to do services such as plowing, snow removal, and other heavy lifting jobs presently done through subcontractors”*.

**Explained by JENNIFER**

**ARTICLE 12.** To see if the Town will vote to raise and appropriate the sum of \$7,500 to be used towards forest improvements and maintenance within the McIlvaine Town Forest and further to raise the same by withdrawal of seven thousand five hundred dollars (\$7,500) from the Special Forest Maintenance Fund created in accordance with RSA 31:113. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse for a period of three (3) years. Approval of this article will have no impact on the tax rate.

*Recommended by the Board of Selectmen 5-0*

**Note:** This article authorizes the Town and the Forestry Committee to expend \$7,500 in funds previously raised through a timber harvest of the McIlvaine Town Forest in 2015, and used same towards making improvements to the forest and its trails. As provided for in RSA 31:113 the \$56,115 in revenues generated from the harvest were placed into a Special Non-Lapsing Fund and any use of these funds can only be authorized by action of the Town Meeting. The current level of funds in the account as of 11/30/21 was \$48,370.

**Explained by HEATH**

**ARTICLE 13.** To see if the Town will vote to authorize the Selectmen to convey an easement in favor of Brian Harvey, of MCL, LLC, over a portion of the Town’s Recreational Trail, lot 9-A-770, in the area between Shamrock Road and Anderson Road, for the purpose of allowing a driveway easement to Lot 9-A-825 for a single-family residence. In addition, to authorize the Selectmen to negotiate the terms of such easements as they shall deem appropriate as well as to take any other action related thereto. The ability to grant one driveway easement is in accordance with the deed allowances when the Town acquired the property from the State of NH in 2001.

**Note:** The Deed to the Recreational Trail, recorded in 2001, states *“the town may, at their discretion convey one driveway easement to access a single family residence, said easement to be at a location that would not interfere with public access to, or use of, the property.”*

The requesting party has met with the Town’s Trail Committee and has agreed to: (1) cut any trees and brush back along the corridor from Anderson Road to Kendall Pond Road and grade the area to level the surface of the trail, (2) construct a culvert across the trail, and (3) plant evergreens between the rail trail and the proposed driveway

**Explained by ROGER**

**ARTICLE 14.** Shall the Town adopt the provisions of RSA 79-H which allows the Town to “find it to be in the public interest to authorize municipalities to allow a chartered public school to be able to rent or lease its building or facilities from a property owner which is not exempt from property taxes, and not have the property taxes attributable to the chartered public school facilities be taxed to the owner at the full market value of the facilities?” If adopted qualifying chartered public school facility property would be assessed at no more than 10 percent of its market value.

**Note:** Presently the town has one chartered public school, the Windham Academy, that would qualify under the provisions of RSA 79-H if the law was adopted by the Town. Based on statistics provided by the Academy as of December 2021, 43 Windham students attend the Academy, which has an overall student population of 297 students.

As of the 2021 tax year the Academy property is assessed at \$1,915,200 for a tax bill of \$35,661. Adoption of this statute would reduce the tax bill to 10% or \$3,566.

**Explained by JENNIFER**

**ARTICLE 15.** – To see if the Town will vote in accordance with RSA 32:5(V-b) to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article.

***Recommended by the Board of Selectmen 5-0***

Should the article be adopted, the requirement to place the estimated tax impact notation would begin with the 2023 Town Warrant and Budget.

**Explained by BOARD AS NOTED BELOW**

**ARTICLE 16.** 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 vote of the first session, for the purposes set forth therein, totaling \$17,583,167.58. Should this article be defeated, the operating budget shall be \$17,071,004.58 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 one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only.

Town Officers’ Salaries	\$ 3,330	Community Development	607,690
Administration	866,110	Town Highway Maintenance	1,208,010
Town Clerk Expenses	357,095	Street Lighting	15,320
Tax Collector Expenses	192,230	Solid Waste Disposal	1,391,010
Election and Registration	32,180	Health and Human Services	52,925
Cemeteries	41,450	General Assistance	45,540
General Gov’t Buildings	411,520	Library	1,386,825
Appraisal of Properties	203,840	Recreation	286,840
Information Technologies	264,495	Historic District Commission	7,500
Town Museum	6,750	Conservation Commission	7,160
Searles Building	9,260	Senior Center	5,370
Legal Expenses	133,500	Cable TV Expenses	129,790
Retirement Service Charges	4,000	Interest Expenses (TANs)	500
Insurance	381,555	Long Term Debt	529,012.58
Contracted Services	5	<i>(Principal \$390,367.85 and Interest \$138,644.73)</i>	
Police Department	3,856,965	Capital Outlay – Roads (Part of CIP)	380,000
Dispatching	542,180		
Fire Department	4,218,620		
Emergency Management	4,590		

***Recommended by the Board of Selectmen 5-0***

**\*Note:** Warrant Article 16 (operating budget does not include appropriations proposed under any other warrant articles).

## General Notes:

### Salaries:

1. Employees – The following overall staffing changes are proposed in the operating budget:
  - a. New Police Officer – see Individual Warrant Article #8 – hiring as of July 1, 2022
  - b. Promoting a current Highway Laborer to General Services Supervisor (effective April 1<sup>st</sup> - \$1960 for 2022 Impact);
  - c. Promoting a current Transfer Station Operator to Foreman (effective April 1<sup>st</sup> - \$1500 for 2022 Impact).
  - d. Adding four (4) hours per week to one (1) of the part time position at the Transfer Station (from 25 to 29/week effective April 1<sup>st</sup>) at a cost of \$5,165 for 2022.
2. COLA Increases – 2.5% - for the following groups of employees: Non-Union– cost of \$91,550 (42 employees); Municipal Union - \$17,700 (19 employees); Fire Union - \$54,440 (24 employees); and Police Union - \$43,450 (22 employees).
3. Step Increases – Combined cost of \$62,750 across all departments (40 employees).
4. Health Insurance – Net change across all departments – (\$67,150) (-1.7% Rate decrease, several employee plan adjustments)
5. State Retirement – Net increase of \$166,970 across all departments due to salary adjustments as well as a full year of the following contribution rate increases which were effective July 2, 2021: for Fire employees – 2.9%; Police employees – 5.45%, and Municipal employees – 2.29%
6. Continued Removal of Selectmen’s Salaries for 2022 – Voted by Board of Selectmen – Savings of \$6,100

### General Government - Explained by ROGER

**The 2022 Budget request for General Government items is \$2,907,315 representing an increase of \$141,605 or 5.12% above the 2021 totals of \$2,765,710.**

Main areas of change, aside from Salary increases due to COLA adjustments, any staffing changes mentioned above, or increases in retirement and health insurance costs, include:

Administration – Includes an increase of \$33,720 in additional Contracted Services in order to perform additional studies related to the PFOS contamination in the town center, as well as to cover costs related to remediating several residential and commercial properties through the installation of water treatment/filter systems (POETS). Note that the Town will be receiving a grant from the State PFOS Remediation Fund to help offset much of the cost associated with installing POETS.

Legal – Increase of \$75,000 due to several cases currently pending with the Town, some of which are expected to be protracted – notably several cases involving both Planning Board and Zoning Board appeals; and a case involving the PFOS contamination matter.

Insurance – Increase of \$29,155 due to higher premiums in both the Town’s overall Worker’s Compensation and Property Liability Insurance premiums.

## **Public Safety - Explained by BRUCE**

**The 2022 Budget request for Public Safety items is \$9,230,050 representing an increase of \$350,830 or 3.95% above the 2021 totals of \$8,879,220.**

Main areas of change, aside from Salary increases due to COLA adjustments, staffing changes mentioned above, or increases in retirement and health insurance costs, include:

Police Department shows an overall increase of \$201,245 due to a full year of salary impacts from 2021 increases, as well as 2.5% COLA for all employees as explained above in the general notes, step increases (\$16,100) across the department, and \$72,850 in higher retirement costs due to full year impact from increases in contribution rates which were effective in July 2021.

Overall operating budget, outside of salary and benefit increases, is up an overall \$27,865 from 2021. Some items of note include \$30,400 in Investigations to purchase Crime, Crash, and pre-Incident Digital Mapping Software and \$26,600 in Equipment to begin replacing the department's handguns (to be done over a five year period) and for purchasing a Firearms Training Equipment Trailer; offset by reductions of (\$27,680) in Vehicle Equipment, and (\$5,380) in Vehicle Fuel.

Fire Department - shows an overall increase of \$142,495 due to a full year of salary impacts from 2021 increases, as well as 2.5% COLA for all employees as explained above in the general notes, step increases (\$13,720) across the department, and \$48,360 in higher retirement costs due to full year impact from increases in contribution rates which were effective in July 2021.

Overall operating budget, outside of salary and benefits, is up \$39,720, the majority of which is in Training (\$26,820) to cover the cost of time and course cost to train one additional firefighter to the paramedic level.

Emergency Management – Decrease of (\$6,010).

Community Development – Overall increase of \$12,740, all but \$1,490 of which is attributed to employee wage and benefit impacts as noted above,

## **Highways, Streets and Bridges - Explained by ROSS**

**The 2022 Budget request for Highway / Street Light items is \$1,223,330 representing an increase of \$22,270 or 1.85% above the 2021 totals of \$1,201,060.**

Highway Department shows an increase of \$25,470, the majority of which is within the Operational Cost of the department, \$5,460 more in Vehicle Fuel, \$3,500 more in Vehicle Maintenance; offset some in savings in Site Improvements (-\$5,000).

Overall salaries and benefits do reflect the adjustments noted in the General Notes section (COLA, Retirement Cost, etc) but as a result of staffing changes due to retirements and resulting lower cost of new employees to fill vacancies, the overall salary and benefit costs for the department is (\$9,680) less than the 2021 levels.



### **Solid Waste Disposal - Explained by HEATH**

**The 2022 Budget request for Solid Waste items is \$1,391,010 representing an increase of \$22,270 or 1.85% above the 2021 totals of \$1,223,330.**

Solid Waste - In addition to an overall increase of \$24,160 in salary and benefit cost for reasons stated above, the department's operational cost increased \$83,430. Some areas of note include an increase of \$84,040 in Waste Removal Cost based on a new five year disposal contract, the first year of which reflects a 15.4% rate increase (remaining years reflect 4% annually); \$4,540 more in Demolition Removal costs, and \$7,400 more in Vehicle Fuel; offset some by a reduction in Recycling Disposal costs of (\$21,880).

### **Health and Human Services - Explained by JENNIFER**

**The 2022 Budget request for Health and Human Service items is \$52,925 representing an increase of \$1,440 or 2.80% above the 2021 totals of \$51,485.**

Health - Shows slight increase of \$440 due to COLA adjustment for the town's van drivers, and \$1,000 increase in Town's contribution to the Center for Life Management.

### **General Assistance (Welfare) - Explained by ROGER**

**The 2022 Budget request for Welfare Service items is \$45,540 representing level funding from the 2021 totals of \$45,540.**

Welfare – No changes were made from the 2021 budget.

### **Culture and Recreation - Explained by JENNIFER**

**The 2022 Budget request for Culture and Recreation items is \$1,823,485 representing an increase of \$114,375 or 6.69% above the 2021 totals of \$1,709,110.**

Main areas of change, aside from Salary increases due to COLA adjustments, staffing changes mentioned above, or increases in retirement and health insurance costs, include-

Library - increase of \$84,655 all but a \$20,000 increase in the Property Maintenance Account to be used towards replacing / repairing the building's brick walkway is attributed to increases in salaries and benefits as noted under the General Notes.

Recreation – increase of \$26,290 all but \$5,640 in operational cost increases, due mainly to an increase in the cost of Chemical Toilets, is attributed to increases in salaries and benefits as noted under the General Notes.

Historic District Commission – Slight increase of \$200.

Conservation Commission – Shows minor adjustment of \$90 in overall cost.

Senior Center – Slight increase of \$200.

Cable - budget increase of \$2,940 predominantly due to salary and benefit adjustments noted in General Notes above.

**Explained by ROSS**

**TAN Interest -**

**The 2022 Budget request for TAN Interest is \$500, a \$0 (0.00% ) increase from 2021.**

The intent of these funds is to provide a small amount to cover possible borrowing needs for a short term duration if taxes are delayed or do not come in as quickly as needed. This past year, we borrowed TANs which resulted in interest costs of \$1,200.

**Explained by HEATH**

**Long Term Debt -**

Notes due include: (interest rates in parenthesis)

- (1) **Fire Quint** - principal \$ 86,617.43 - interest \$ 9,968.71 (2.45%) total \$ 96,586.14 - 5th of 10 payments\*  
*Note: The Fire Quint, with associated equipment, was purchased in 2017 through an appropriation of \$850,000, all of which was bonded over a period of ten (10) years at 2.45%. \* Actual total annual payments have been reduced to 9 as of 2021 as a result of using available Impact Fees towards making additional principle payments.*
- (2) **Land Purchase – Clyde Pond** - principal \$ 120,000 - interest \$ 65,700 (2.14%) total \$ 191,820 - 3rd of 15 payments  
*Note: The Land Purchase was made in 2019 through an appropriation of \$2,000,000, all of which was bonded over a period of fifteen (15) years at 2.14%. It is anticipated that bond payments will be reimbursed by the Conservation Commission through use of their Land Acquisition fund as long as funds remain available*
- (3) **Water Allocation - MSDC** - principal \$ 45,000 - interest \$ 23,340 (2.13%) total \$ 68,340 - 3rd of 15 payments  
*Note: The Water Allocation – MSDC of 200,000 gallons of water was purchased in 2019 through an appropriation of \$715,000, all of which was bonded over a period of fifteen (15) years at 2.13%. In its anticipated that in time the fees collected from Users of the Water will partially cover the cost of this bond over time.*
- (4) **Searles Tower Improvements**- principal \$ 22,403.42 - interest \$ 6,367 (2.30%) total \$ 28,770.42 - 2nd of 12 payments  
*Note: Improvements to the Searles Tower and Roof were completed with an appropriation of \$300,000 in 2020 which was bonded over a period of twelve (12) years at 2.30%.*
- (5) **Rail Trail Improvements**- principal \$ 40,222 - interest \$ 724 (1.80%) total \$ 40,946 - 2nd of 2 payments  
*Note: Improvements to the Rail Trail “Rail Forest” were completed with an appropriation of \$180,000, \$80,000 of which was bonded over a period of two (2) years at 1.80%.*
- (6) **Fire Engine** - principal \$ 76,125 - interest \$ 32,545.02 (2.45%) total \$ 108,670.02 - 1st of 8 payments  
*Note: The Fire Engine, with associated equipment, was purchased in 2021 through an appropriation of \$750,000, all of which was bonded over a period of eight (8) years at .81%.*

**Explained by BRUCE**

**Capital Outlay – Road Improvements - \$380,000 –**

**Note:** This article is part of the Capital Improvement Program. Budgeted funds have increased by \$20,000 from 2021. Funds are to be used towards the improvements being made to a road needing large scale reconstruction or improvements. Portions of Ministerial, Castle Hill, Faith, Field, Marblehead, Harris, and Nashua Road will be those projects considered for 2022.

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