





# Town of Warner



Town Meeting  
15 March 2023

# 2022 vs 2023



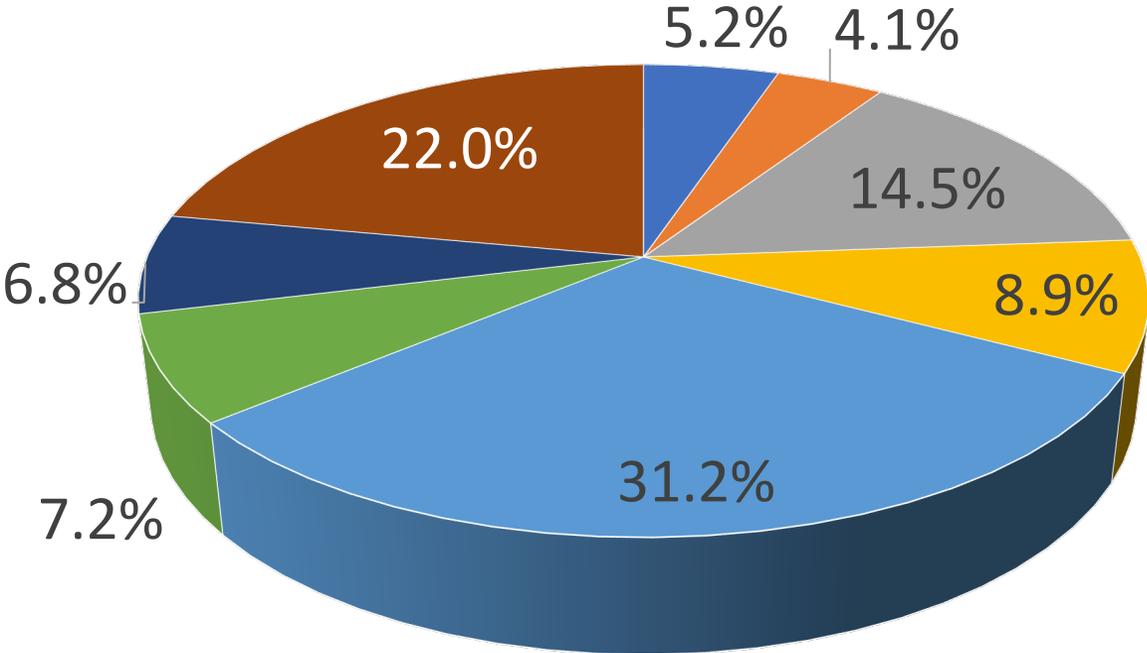
2022  
REVIEW

A 3D rendered graphic featuring the year '2022' in large, blue, hollow-outlined characters at the top. Below it, the word 'REVIEW' is written in smaller, solid blue, blocky characters. In the foreground, a magnifying glass with a red handle and a silver frame is positioned over the 'R' and 'E' of 'REVIEW'. The entire scene is set against a plain white background with soft shadows.

# 2022 Operating Budget and Preliminary Actual Results

Operating Budget	\$3,675,514
Expended (preliminary)	<u>\$3,586,858</u>
Subtotal	\$ 88,656
Encumbered	<u>\$ 0</u>
Unspent Funds	<u>\$ 88,656</u>

# Warner 2022 Operating Budget



■ Board of Selectmen

■ Police Department

■ Highway Department

■ Debt Service

■ Employee Benefits & Payroll Taxes

■ Fire Dept., Ambulance, and EM

■ Transfer Station

■ All Other

# Calculation of 2022 Municipal Tax Rate

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## Operating Budget

**\$ 3,675,514**

Other Appropriations

35,000

Appropriations - CIP

795,323

Subtotal

4,505,837

Less: estimated revenue and credits

1,473,201

Net required tax effort

3,032,636

Tax base

326,348,614

Tax rate per \$1,000 in assessed value

\$ 9.29

2023



# 2023 Operating Budget Analysis

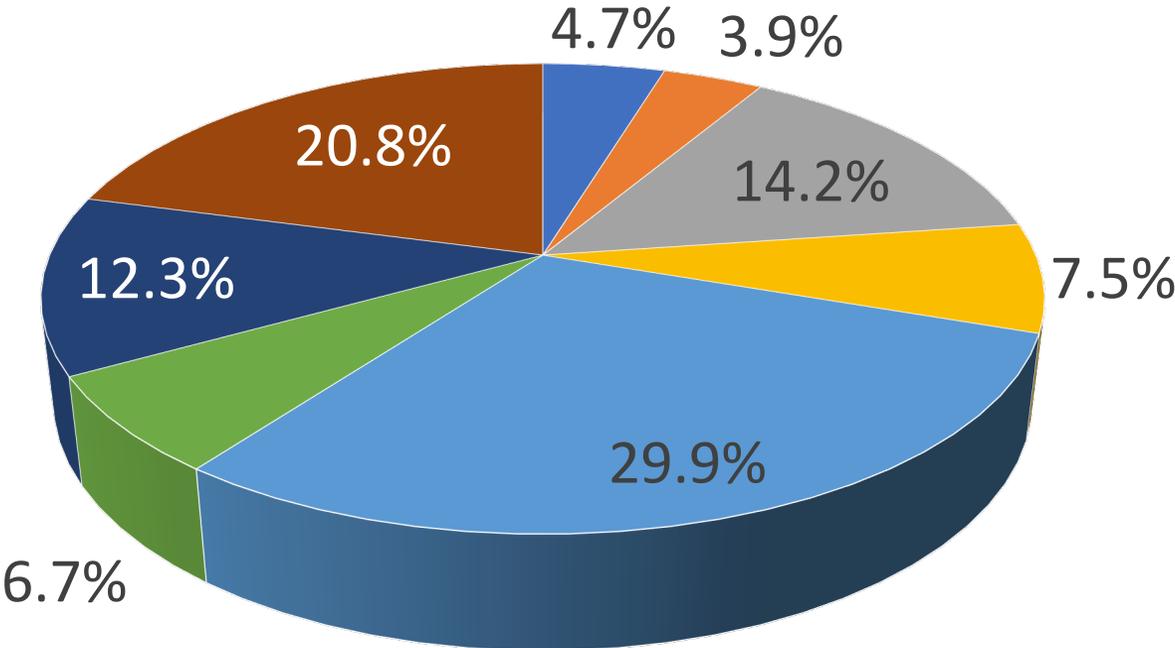
2022 Operating Budget           \$ 3,675,514

2023 Operating Budget           \$ 4,369,741

(Increase of \$694,227 or 18.84%)

Construction Loan: Principal and Interest of \$311,226 is 45% of the increase in expenditure or 8.5% of the 18.84% increase in budgeted costs.

# Warner 2023 Operating Budget



- Board of Selectmen
- Police Department
- Highway Department
- Debt Service
- Employee Benefits & Payroll Taxes
- Fire Dept., Ambulance, and EM
- Transfer Station
- All Other

# Operating Budget Analysis

2019 Operating Budget	\$ 3,310,970
2020 Operating Budget	\$ 3,371,485
2021 Operating Budget	\$ 3,524,207
2022 Operating Budget	\$ 3,675,514
2023 Operating Budget	\$ 4,369,741

(Increase in 2023 of \$694,227 or 18.84%)

# Town of Warner

## Analysis of 2023 Budget

	Increase in	% of Total	% of Change
<b>Analysis of Changes in Budgeted Expenses:</b>	<u>Budgeted Cost</u>	<u>Increase</u>	<u>in Total</u>
			<u>Budget</u>
Debt service on new highway loan	\$ 311,226	44.9%	8.46%
Budgeted impact of COLA and merit pool	55,367	8.0%	1.51%
Impact of changes in staffing on compensation expense	48,700	7.0%	1.32%
Cost of improvements in employee benefits	53,420	7.7%	1.45%
*Other increases in employee benefit and payroll taxes	31,169	4.5%	0.85%
Energy costs - electricity, gas, oil, propane	62,453	9.0%	1.70%
All other increases in operating expenses	130,390	18.8%	3.55%
	\$ 692,725	100%	18.84%

# Capital Budget Trend

2019 Warrant Articles	\$ 638,300
2020 Warrant Articles	\$ 584,600
2021 Warrant Articles	\$ 635,500
2022 Warrant Articles	\$ 795,323
2023 Warrant Articles	\$ 529,911

(Decrease of \$265,412 or -33.4% in 2023)

# Town of Warner Capital Reserve Funds

<u>Fund Name</u>	Balances as of <u>12/31/22</u>	2023 WA <u>Requests</u>	2023 Funded <u>Balances</u>
Bridge Repair / Replace	\$ 217,148	\$ 125,000	\$ 342,148
Cemetery ETF	6,201	-	6,201
DPW Facility Improvements	192,914	-	192,914
Dry Hydrants	17,560	-	17,560
Employee Health Insurance ETF	1,033	23,000	24,033
Fire / Rescue Vehicles	292,935	130,000	422,935

# Town of Warner Capital Reserve Funds

<u>Fund Name</u>	Balances as of <u>12/31/22</u>	2023 WA <u>Requests</u>	2023 Funded <u>Balances</u>
Firefighters Equipment	42,009	36,800	78,809
Forest Fire ETF	47,824	-	47,824
Highway Equipment	316,329	50,000	366,329
Highway Road Construction	350,399	-	350,399
Infrastructure Matching Funds	5,085	-	5,085
Kearsarge Mountain Alternate Rte.	12,041	-	12,041

# Town of Warner Capital Reserve Funds

<u>Fund Name</u>	Balances as of <u>12/31/22</u>	2023 WA <u>Requests</u>	2023 Funded <u>Balances</u>
Library Building	71,019	-	71,019
New Waterloo Equipment	11,758	-	11,758
Old Fire Building Renovation	7,176	(7,176)	-
Parks & Recreation	4,636	-	4,636
Police Vehicles	54,044	15,000	69,044
Property Revaluation	59,591	32,287	91,878
Records Preservation	23,576	20,000	43,576

# Town of Warner Capital Reserve Funds

<u>Fund Name</u>	Balances as of <u>12/31/22</u>	2023 WA <u>Requests</u>	2023 Funded <u>Balances</u>
Rosa Valpey Memorial	3,477	-	3,477
Town Hall Improvements	20,963	30,000	50,963
Transfer Station Equipment	55,392	25,000	80,392
Transfer Station Facility Project	100,084	50,000	150,084
Transportation Improvement Grant	20,072	-	20,072
William D. Davis Savings	7,258	-	7,258
<b>Totals - all four slides</b>	<b>\$ 1,940,523</b>	<b>\$ 529,911</b>	<b>\$ 2,470,434</b>

# Amount to be Raised by Taxes

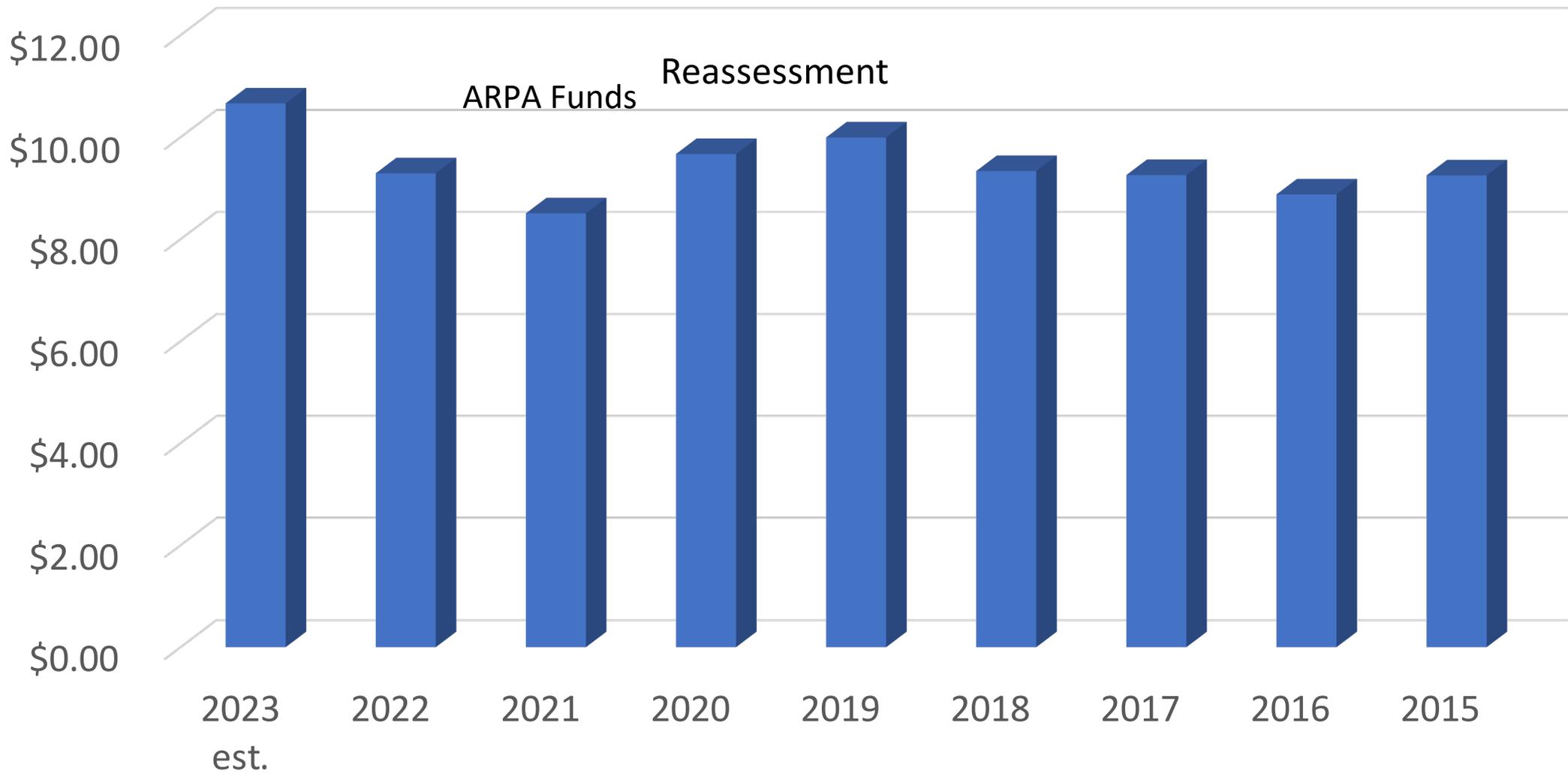
2018	\$ 2,663,772
2019	\$ 2,872,583
2020	\$ 3,117,782
2021	\$ 2,773,730
2022	\$ 3,033,435
2023 - estimate	\$ 3,472,401
(2023 Increase of \$438,966 or 14.5%)	



2023 ESTIMATED



# Warner Municipal Tax Rate Trend



# Calculation of Estimated 2023 Municipal Tax Rate

Operating Budget	\$ 4,369,741
Appropriations - CIP	<u>529,911</u>
Subtotal	4,899,652
Less: estimated revenue and credits	<u>1,427,251</u>
Net required tax effort	<u>3,472,401</u>
Tax base	<u>326,348,614</u>
Tax rate per \$1,000 in assessed value	<u><u>\$ 10.64</u></u>

A hand is holding a rectangular sign with a light pink background and a silver border. The sign contains the text "What does it mean?" in a bold, black, sans-serif font. The sign is held by two hands, one at the top and one at the bottom, against a plain white background.

**What does  
it mean?**

# Impact of Increase in Municipal Tax Rate

- For 2023, Warner's municipal tax rate is projected to increase to \$10.64 per \$1,000 in assessed value from \$9.29 in 2022; an increase of \$1.35 or 14.5%.
- The increase in the municipal tax rate would add \$405 to the tax bill of a resident that owns a home assessed at \$300 thousand.



# Article # 4 ~ Town Operating Budget

- Shall the Town vote to raise and appropriate the sum of \$4,369,741 (Four million, three hundred sixty-nine thousand, seven hundred forty-one dollars) as the 2023 Operating Budget for general municipal operations?
- This amount does not include appropriations contained in special or individual articles addressed separately

# Article 05~ Warner Community Power

- “To see if the Town will vote to adopt the Warner Community Power plan, to authorize the Select board to implement the plan, and to take all action in furtherance thereof, pursuant to RSA 53-E. The Warner Community Power plan is an opt-out program that offers more flexible electricity procurement to its members. The plan will be funded 100% through electric bills. No tax dollars will be used. At the time of launch, the plan will provide lower electricity rates than those of Eversource for residents, or it will not go forward. Individuals may leave the plan at any time before or after launch, after which re-enrollment becomes voluntary.”

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Tax Impact: None

# Article 06 ~ Petitioned Article

- Petitioned Warrant Article to Cease investment in Sidewalk/multi-use path.

Shall the Town vote to cease pursuit of development of sidewalk/multi-use path on route 103 and to reject funding pursuant to previously submitted grant application which requires matching taxpayer funding.

- Submitted by petition.

# Article 07 ~ Fire & Rescue Vehicles

- Shall the Town vote to raise and appropriate the sum of \$130,000

(One Hundred Thirty Thousand Dollars)  
to be added to the previously established  
fire and rescue Vehicle Capital Reserve  
Fund?

# Article 08 ~ Fire Fighters Equipment

- Shall the Town vote to raise and appropriate the sum of \$36,800 (Thirty-six Thousand Eight Hundred Dollars) to be added to the previously established Fire Fighter Equipment Capital Reserve Fund?

# Article 09 ~ Bridge Repair/Replacement

- Shall the Town vote to raise and appropriate the sum of \$125,000 (One Hundred Twenty-Five Thousand Dollars) to be added to the previously established Bridge Repair/Replacement Capital Reserve Fund?

# Article 10 ~ Highway Equipment

- Shall the Town vote to raise and appropriate the sum of \$50,000 (Fifty Thousand Dollars) to be added to the previously established Highway Equipment Capital Reserve Fund?

# Article 11 ~ Transfer Station Facility

- Shall the Town vote to raise and appropriate \$50,000 (Fifty Thousand Dollars) to be placed in the previously established Transfer Station Facility Project Capital Reserve Fund?

# Article 12 ~ Transfer Station Equipment

- Shall the town vote to raise and appropriate \$25,000 (Twenty-Five Thousand Dollars) to be placed in the previously established Transfer Station Equipment Capital Reserve Fund?

# Article 13 ~ Property Revaluation

## Capital Reserve Fund

- Shall the Town vote to raise and appropriate \$32,287 (Thirty-two Thousand Two Hundred eighty-seven Dollars) to be added to the previously established Property Revaluation Capital Reserve Fund?

# Article 14 ~ Town Hall Improvements

- Shall the town vote to raise and appropriate \$30,000 (Thirty Thousand Dollars) to be placed in the previously established Town Hall Improvements Capital Reserve Fund?

## Article 15 ~ Employees Expendable Trust Fund

- Shall the Town vote to raise and appropriate the sum of \$23,000 (Twenty-Three Thousand Dollars) to be placed in the previously established Employees Expendable Health Trust Fund? This fund is used to partially reimburse participating town employees for deductible health expenses.

# Article 16 ~ Preservation of Town Records

- Shall the Town vote to raise and appropriate \$20,000 (Twenty Thousand Dollars) to be placed in the previously established Capital Reserve Fund for the Preservation of Town Records?

# Article 17 ~ Police Department Vehicle

## Capital Reserve Fund

- Shall the Town vote to raise and appropriate \$15,000 (Fifteen Thousand Dollars) to be placed in the previously established Police Department Vehicle Capital Reserve Fund?

# Article 18 ~ Establish a Contingency Fund

- Shall the Town vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate the amount of \$10,000  
(Ten Thousand Dollars)  
to be placed into the fund?
- This sum is to come from unassigned fund balance.
- Any appropriation left in the fund at the end of the year will lapse to the General Fund.

# Article 19 ~ Re adoption of Optional Veterans Tax Credits

- Shall the Town of Warner vote to readopt the provisions of RSA 72:28, II, in accordance with RSA 72:27-a, previously adopted [2006 Adopted RSA 72:28,II Optional Veteran Credit \$500 (Article 18)], for an Optional Veterans' Tax Credit at \$500.00 per year. If readopted and approved, this article shall take effect for the 2023 property tax year.

## Article 20 ~ Re adoption of All Veterans Tax Credits

- Shall the Town of Warner vote to readopt the provisions of RSA 72:28-b, in accordance with RSA 72:27-a, previously adopted for an All Veterans' Tax Credit, [2017 Adopted RSA 72:28-b All Veteran's Tax Credit \$500 (Article 23)], at \$500.00 per year. If readopted and approved, this article shall take effect for the 2023 property tax year.

## Article 21 ~ Discontinue Old Fire Station Fund

- To see if the town will vote to dissolve the Old Fire Station Capital Reserve Fund. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the General Fund.

# Article 22 ~ Any Other Business

Thank you



