



David Moore
Town Administrator
Christiane McAllister
Finance Administrator

Town of Stratham

Public Hearing Town Budget and Warrant

Monday February 3, 2025

Note for Readers

**Language for Warrant Articles Not Final – Refer
to posted Warrant after February 24, 2025**



Town of Stratham

Town Meeting 2025

Town Election – March 11, 2025. Polls open 7:00 a.m. to 7:00 p.m.
Elected Officials – Article 1
Zoning Articles – Articles 2-10

Business Session – March 15, 2025. at 9:00 a.m. (Saturday)
Remaining Warrant Articles
Appropriation and other articles



Town of Stratham

BUDGET PROCESS & SCHEDULE

Budget Advisory Committee - Appointed by the Moderator - Makes recommendations to the Select Board

- October – Budget Submissions
- November – Preliminary Budget Developed
- January
 - Advisory Committee Process
 - Select Board Receives Input and Prepares Recommendations
- February – Public Hearing on Warrant (February 3)
- March – Information Night and Town Meeting



Town of Stratham

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Town of Stratham

Warrant Picture

Appropriations Articles

- 11. Operating Budget
- 12. Capital Improvements
- 13. Capital Reserve Funds
- 14-17. EMS Special Revenue Fund *



Town of Stratham

Warrant Picture

Appropriations Articles

- 11. Operating Budget
- 12. Capital Improvements
- 13. Capital Reserve Funds
- 14-17. EMS Special Revenue Fund *

Other Articles

- 18. Veterans Credit Adjustment
- 19. Modify Elderly Exemptions
- 20. Adopt Disabled Exemption
- 21. Adopt Stratham Recreation Expendable Trust



Town of Stratham

Warrant Picture

Appropriations Articles

- 11. Operating Budget
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- 13. Capital Reserve Funds
- 14-17. EMS Special Revenue Fund *

22. Stevens Park Improvements?

Other Articles

- 18. Veterans Credit Adjustment
- 19. Modify Elderly Exemptions
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Article 11 Operating Budget

Article 11



Town of Stratham

CONTEXT FOR 2025

- 2024 Revaluation
- 2023 Total tax rate increase
- School construction project and 2025 bond vote
- Discontinuance of Exeter ALS service



Town of Stratham

2025 Operating Budget

- Total - \$8,481,960
- Increase of \$211,225 or 2.49%
- 3% pay increase for Town employees
- Non-property tax revenues projected to be steady (slight decrease with concerns over state revenues)



Town of Stratham

2025 Operating Budget

- Total - \$8,481,960
- Increase of \$211,225 or 2.49%
- 3% pay increase for Town employees
- Non-property tax revenues projected to be steady (state revenues)
- **Bottom line**
 - Tax effort overall needed \$5,417,549 (increase of \$93,698) or 1.76%
 - Estimated tax rate: \$2.11 (3 cent increase over last year or 1.13%)



Town of Stratham

Key Factors

- 2.49% Operating Budget Increase - \$211,225
 - Additional investment in Fire Department Staffing - \$275,000 (3.2%)
 - Other operating includes total decrease - **\$64,310 (.07%)**
- How?
 - Public Safety Complex- Bond repayment completed in 2024 (\$245,000)
 - Moving \$90,000 in EMS Operating Costs to EMS Special Revenue Fund



Town of Stratham

ACHIEVEMENTS FROM 2024

- Introduction of Community Power
 - Savings realized with Community Power start-up.
- Information Technology – Managed Services Provider transition
- Assessing Function
 - Assessing Contractor Transition
 - 2024 Revaluation complete
- Hiring – Police, Fire, Public Works, Finance Office
- Parks & Recreation – TMAC, Adult programming and Teens
- Beginning of new Website Project!



Town of Stratham

TOWN SERVICES IN CONTEXT





Town of Stratham

TOWN SERVICES IN CONTEXT



Town of Stratham

Town Services

This portion of your bill funds your:

- Wiggin Memorial Library
- All public works functions (including trash and recycling pick-up, transfer station, street clearing operations, and park and playground maintenance)
- Parks and recreation programming and senior services
- Police services
- Stratham Volunteer Fire Department
- Land use regulatory services, elections, general town administration
- Capital projects and rolling stock.

For a home valued at \$750,000, your annual tax for these services is \$1,560 or \$130/month.

2025 OPERATING BUDGET

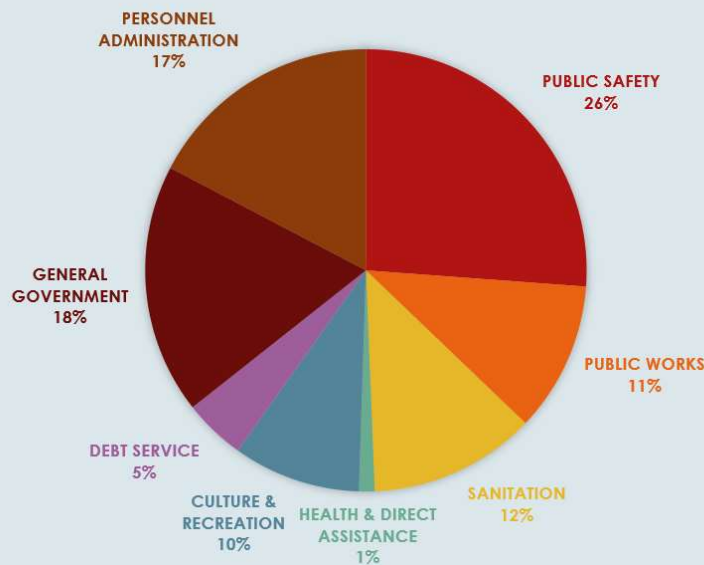
Personnel Budget Highlights:

- **Goals for 2025**
 - Retain current highly trained staff to ensure coverage for day shifts and off-hours calls.
 - Stay competitive with surrounding fire departments to attract and retain FF/EMTs.
- **Staffing Changes**
 - Hiring 1 full-time and 3-4 per diem paramedics to maintain 7-day, 0700-1700 paramedic coverage.
 - Maintain 3 personnel on the day shift daily, consisting of 2 FF/EMTs and 1 paramedic.
 - Add part-time hours for an Administrative Assistant.



Town of Stratham

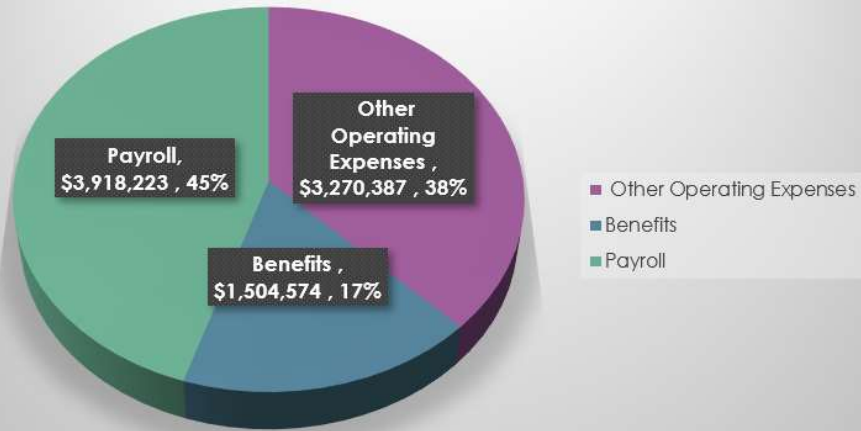
2025 OPERATING APPROPRIATIONS \$8,693,185





Town of Stratham

The Big Piece of the Pie - Payroll and Benefit Costs 2025



Town of Stratham

Annual Operating Budgets Over Time





Town of Stratham

Estimated 2025 Tax Rate

Description	Art #	2025 Draft Prelim.	\$ Change	Tax
Operating Budget Appropriations	11	8,693,185	\$ 211,025	\$ 3.38
Capital Improvements Program (CIP)	12	727,000	\$ 49,000	\$ 0.28
Special Article for Stevens Park		\$ -	\$ -	\$ -
Capital Reserve Funds	13	\$ 386,000	\$ 136,000	\$ 0.15
EMS Special Revenue Fund	15-16	\$ 90,000	\$ 53,500	\$ 0.03
Total Appropriations		\$ 9,896,185	\$ 449,525	\$ 3.85
minus				
Estimated revenues		\$ (4,022,336)	\$ (155,287)	\$ (1.56)
EMS Special Revenue Fund		\$ (90,000)	\$ (90,000)	
Revised Revenues				
Anticipated Use of Fund Balance		\$ (600,000)	\$ (475,000)	\$ (0.23)
Use of Fund balance to offset CRF Article		\$ (150,000)	\$ -	\$ (0.06)
equals				
Net Appropriations		\$ 5,033,849	\$ 39,812	\$ 1.96
adjust by				
Overlay		\$ 60,000	\$ 1,086	\$ 0.02
Funding of Veterans Credits		\$ 323,700	\$ 52,800	\$ 0.13
Municipal Tax Effort		\$ 5,417,549	\$ 93,698	\$ 2.11
Assessment Valuation w/ utilities		2,572,561,486		
(Estimated)Tax Impact		2.11	0.02	1.13%
current rate: \$2.08				



Article 12

Article 12 Capital Improvements



Article 12

Article 12 Capital Improvements

To see if the Town will vote to raise and appropriate the sum of seven hundred twenty-seven thousand dollars (\$727,000) to implement the Capital Improvements Program for 2025 as presented in the Town Report and recommended by the Planning Board. This is a special warrant article which will be non-lapsing until the specific items are completed or obtained but shall in no case be later than December 31, 2030 per NH RSA 32.7 (VI).



Article 13

Article 13 Capital Reserve Funds



Article 13

Article 13 Capital Reserve Funds

To see if the Town will vote to raise and appropriate the sum of three hundred eighty-six thousand dollars (\$386,000) to be added to the following capital reserve funds previously established with one hundred fifty thousand (\$150,000) to come from the unassigned fund balance and two hundred thirty-six thousand dollars (\$236,000) to be raised through general taxation.

- Fire Department Capital Reserve Fund -	\$150,000
- Highway Vehicle/Equipment Capital Reserve Fund -	\$136,000
- Town Buildings & Grounds Maintenance Trust -	<u>\$100,000</u>
	\$386,000



Article 14

Article 14 EMS Special Revenue Fund Modification



Article 14

Article 14 EMS Modification

To see if the Town will vote to modify the purpose established at the annual Town Meeting under Article 13 of the 2005 Town Warrant, an amended version of Article 19 of the 2000 Town Warrant, for the Stratham Fire Department EMS Special Revenue Fund modified to also include ambulance billing contract costs; EMS responder uniforms; and all costs to operate ambulances, including repair, maintenance, fuel costs, and any required inspection/certification fees.



Article 14

Article 14 EMS Modification

1. Article helps manage the impact of the Fire staffing investments
2. This promotes greater, but sustainable use, of our EMS Revenues
3. This level of proposed spend for operating costs:
 - a. allows continued 100% of Ambulances from these funds, and
 - b. equipment purchases for department



Article 15

Article 15 EMS Operating Expenses



Article 15

Article 15 EMS Operating Expenses

To see if the Town will vote to raise and appropriate the sum of forty-three thousand five hundred dollars (\$43,500) for the following purposes with said funds to come from the Stratham Fire Department EMS Special Revenue Fund. **These appropriations are contingent on the passing of Article 14:**

Ambulance billing contracts	\$10,000
Ambulance equipment maintenance	\$ 9,000
Ambulance repair and maintenance	\$15,000
EMS uniforms	\$ 5,000
Gas and oil	<u>\$ 4,500</u>
	\$43,500



Article 16

Article 16 EMS Training and Supplies



Article 16

Article 16 EMS Training and Supplies

To see if the Town will vote to raise and appropriate the sum of forty-six thousand five hundred dollars (\$46,500) for the following purposes, with said funds to come from the EMS Special Revenue Fund:

New equipment	\$15,000
Supplies	\$16,500
Training	\$10,000
ALS Contract	<u>\$ 5,000</u>
	\$46,500

No additional funds from general taxation are to be used.



Article 17

Article 17 EMS Equipment



Article 17

Article 17 EMS Equipment

To see if the Town will vote to raise and appropriate the sum of forty-seven thousand dollars (\$47,000) for the following purposes, with said funds to come from the EMS Special Revenue Fund:

Self-Contained Breath Apparatus Compressor	\$47,000
Lucas Autopulse Device	<u>\$25,000</u>
	\$72,000

No additional funds from general taxation are to be used.



Article 18

Article 18 Veterans Credit Adjustment



Article 18

Article 18 Veterans Credit Adjustment

To see if the Town will vote to modify the Veteran's Tax Credit in accordance with RSA 72:28, II from its current tax credit of \$600 per year to \$750 per year. Where \$750 is the maximum permitted in state law.

Submitted by petition.



Article 19

Article 19 Modify Elderly Exemptions



Article 19

Article 19 Modify Elderly Exemptions

To see if the Town will vote to modify the provisions of RSA 72:39-a for elderly exemptions from property tax in the Town of Stratham, based on assessed value, for qualified taxpayers, to be as follows:

- for a person 65 years of age up to 75 years, \$212,208
- for a person 75 years of age up to 80 years, \$246,121; and
- for a person 80 years of age or older \$280,114.

To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$56,500 or, if married, a combined net income of less than \$75,000; and own net assets not in excess of \$250,000 excluding the value of the person's residence.



Article 19

Article 19 Modify Elderly Exemptions

Significant Public Input

38 Stratham households currently receive.

Three categories of updates:

- Increase income eligibility thresholds by 25% - to match inflation
- Increase assets limits 25% - to match inflation
- Increase exemption levels 69% - to match median increased assessment on existing eligible households.

Other Changes Reflected in Article:

- Bring individual vs. married income closer together.
- increased individual income further
- Annually assess these levels.



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for a person 65 years of age up to 75 years, \$212,208
for a person 75 years of age up to 80 years, \$246,121; and
for a person 80 years of age or older \$280,114.

To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$56,500 or, if married, a combined net income of less than \$75,000; and own net assets not in excess of \$250,000 excluding the value of the person's residence.



Article 20

Article 20 Adopt Disabled Exemption



Article 20

Article 20 Adopt Disabled Exemption

Shall the Town of Stratham adopt the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be \$150,000. To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$56,500 or if married, a combined net income of not more than \$75,000, and own net assets not in excess of \$250,000 excluding the value of the person's residence.



Article 21

Article 21 Adoption of Recreation Trust



Article 21

Article 21 Adopt Recreation Trust

To see if the Town will vote to establish a Stratham Recreation Expendable Trust Fund per RSA 31:19-a,IV to hold in trust gifts, legacies and devises made to the Town for the purpose of both specific and generally designated recreation purposes; and to further name the Select Board as agent to expend. Select Board shall approve expenditures based on the intent of the donor when specified with receipt of the gift, or upon a recommendation from the Recreation Department/Recreation Commission if the donation was made for general recreation purposes.



Article 22

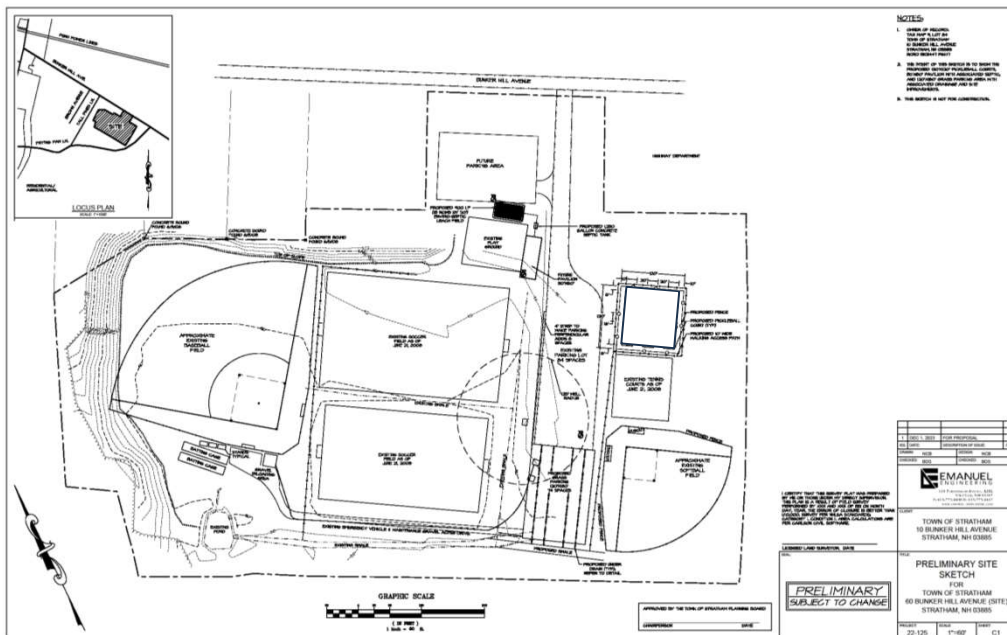
Article 22 Stevens Park Improvements

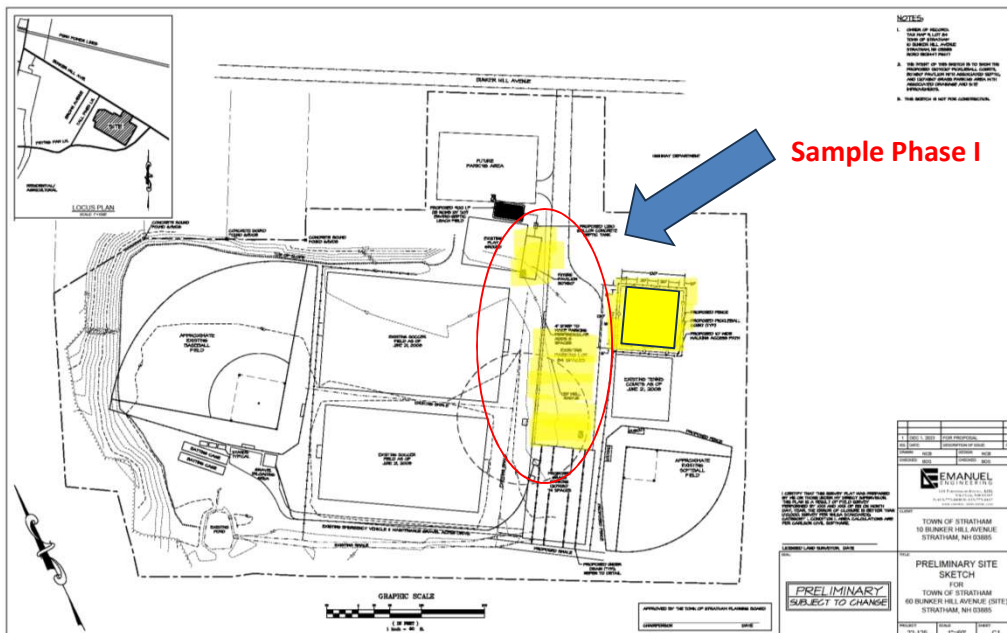
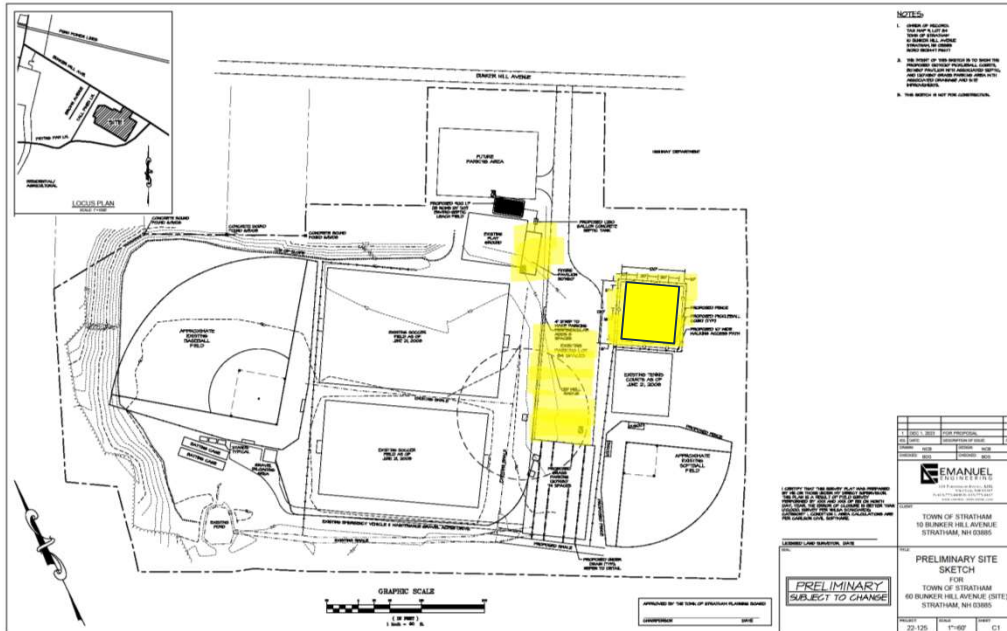


Article 22

Article 22 Stevens Park Improvements

To see if the Town of Stratham will vote to appropriate the sum of \$625,000 for the purpose of constructing a pavilion as well as improvements to parking, drainage and other recreation improvements in Stevens Park. This sum to come from fund balance (\$500,000) and \$125,000 of previously appropriated under article 12 at the 2024 a non-lapsing appropriation in accordance with X. No additional funding is to be raised from taxation. This is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V.







David Moore
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Christiane McAllister
Finance Administrator

Town of Stratham

Public Hearing Town Budget and Warrant

Monday February 3, 2025

Summary of Value Change Ratios			
	Average	Median	Properties
All	1.66	1.64	3,417
Residential	1.63	1.63	2,034
Condominium	1.75	1.76	972
Man Housing	1.88	1.89	40
Detached Condo	1.71	1.67	306
Duplex Condo	1.49	1.47	86
Commercial	1.2	1.26	123
Industrial	1.44	1.34	17



Town of Stratham

REVAL: TAX BILL EXAMPLE

- 2023 – For a home valued at \$500,000, your annual tax was \$10,455 (\$20.91 tax rate)
- In 2024, that home's assessed value increased to \$815,000 (63%, town-wide residential median)
- New annual tax for that home became \$10,693 in 2024 (\$13.12 tax rate)
- An increase of 2.27% or \$238.
- Residents' individual experiences of the reval varied based on their rate of increase compared to the 63% median.



Town of Stratham

REVAL: NOTES GOING FORWARD

- Reval met all of the stringent statistical measures of an accurate and appropriate reflection of market value.
- More frequent revaluations (2-3 years) = residents gain more familiarity with process and less chance of large variation in assessment.
- Investing in our data quality and consistency.
- Address data through increased pace of property inspections.
- Elderly exemptions – regular revisiting



Town of Stratham

REVAL: NOTES GOING FORWARD

(CONT.)

- Commercial Values
- Our value of commercial/industrial value to total value decreased by 3%.
- The median commercial value increased 26% vs. the median of all values (64%).
- This means a shift in tax burden to residential side. In 2024 residents are providing a greater portion of taxes to support services.