

Town of Stratham

Select Board Budget Advisory Committee Joint Meetings

Meeting 3
Thursday January 18, 2024

Goals for Tonight

- Review Capital Planning Investments in 2024 Preliminary Budget
 - Capital Improvement Plan
 - Capital Reserve Fund allocations
- Provide feedback to the Board for their use in finalizing a budget recommendation to the Town Meeting

Initial Warrant Articles

- **ARTICLE 11: 2024 Operating Budget**
- **ARTICLE 12: Capital Improvements Program**
- **ARTICLE 13: Appropriate Funds to Several Capital Reserve Funds**
- **ARTICLE 14: Raise and Appropriate from the EMS Special Revenue Fund**

Budget Advisory Committee

2024 Operating Budget (Preliminary)

- Total \$8,503,760
- An increase of \$292,572 or 3.56%
- **\$15,000 increase (2.26%) in Capital Improvement Funds**
- **\$35,000 decrease (14%) in Capital Reserve Funds.**
- Revenue increase
- Tax effort overall - \$5,153,003 (\$92,765 or 1.83% increase over last year)

Town of Stratham
FY2024 Preliminary Budget
Estimated Tax Impact

12/28/2023

Description	Art #	2022 Budget	Art #	2023 Budget	Art #	2024 Preliminary	\$ Change	Tax Impact
Operating Budget Appropriations		8,050,185		8,211,188		8,503,760.00	292,572	5.22
Capital Improvements Program (CIP)		473,000		663,000		678,000	15,000	0.42
Capital Improvements funded by other		370,000		970,000		-	(970,000)	-
Capital Reserve Funds		290,000		285,000		250,000	(35,000)	0.15
Accrued Benefits Trust							-	-
Total Appropriations		9,183,185		10,129,188		9,431,760	(697,428)	5.79
Estimated revenues						(3,954,857)	1,040,193	-2.43
EMS Special Revenue Fund		(370,000)					-	
Revised Revenues		(3,403,007)		(4,995,050)				
Anticipated Use of Fund Balance		(600,000)		(600,000)		(600,000)	-	-0.37
Use of Fund balance to offset CRF Article		(150,000)		(150,000)		(150,000)	-	-0.09
Net Appropriations		4,660,178		4,384,138		4,726,903	342,765	2.90
Overlay		43,220		400,000		150,000	(250,000)	0.09
Funding of Veteran's Credits		280,300		276,100		276,100	-	0.17
Municipal Tax Effort		4,983,698		5,060,238		5,153,003	92,765	3.16
Veteran's Credits								
Assessment Valuation w/ utilities		1,620,725,595		1,608,852,837		1,628,852,837		1,573
(Estimated) Tax Impact		3.07		3.15		3.16		1,582

This prelim 2024 tax projection for provided for comparison purposes only; 2024 revaluation will change town's base valuation.

PROJECT CATEGORY & TITLE	2023	2024 CIP Total	2024 ARPA*	2024 Net Appropriations	2025	2026	2027	2028	2029	Balance (2020-2023) - estimate
EQUIPMENT & VEHICLES										
Town-wide Workstation Replacements	5	12	0	12	10	7	7	7	7	0
Town-wide Technology	7	45	45	0	7	7	7	7	7	0
Online permitting software & electronic storage	0	0	0	0	0	0	0	0	0	10
Ballot Machine Replacements	0	14	0	14	0	0	0	0	0	0
Police Station Solar Array Buyout	5	5	0	5	5	5	0	0	0	15
Traffic Control Program	5	5	0	5	5	5	5	5	5	0
Shared Town Vehicle Replacement	0	0	0	0	0	0	0	0	0	11
Police Cruiser Replacement Program	25	25	0	25	45	47	49	51	53	0
Total Equipment & Vehicles	47	106	45	61	72	71	68	70	72	36
BUILDINGS										
Library Improvements	20	15	0	15	0	0	0	0	0	23
Municipal Center HVAC Replacements	0	75	75	0	0	0	0	0	0	0
Election Booths Replacements	15	0	0	0	0	0	0	0	0	0
Police Station HVAC Replacements	0	70	70	0	0	0	0	0	0	0
Total Buildings	35	160	145	15	0	0	0	0	0	23
OTHER INFRASTRUCTURE										
Cemetery Improvements	0	0	0	0	7	0	7	0	7	7
Town-wide Parks & Recreation Improvements (non-SHP)	7	0	0	0	7	0	7	7	7	28
Stevens Park Pavilion & Facility Improvements	10	125	0	125	0	0	0	0	0	10
Parks Parking Lot & Roadway Imps. (non-SHP)	0	0	0	0	0	40	0	0	0	7
Open Space & Connectivity Plan Implementation	5	10	0	10	5	10	5	10	10	0
Total Other Infrastructure	22	135	0	135	19	50	19	17	24	52
STRATHAM HILL PARK										
Gifford Barn Stabilization Project	10	0	0	0	0	0	0	0	0	20
SHP Park-wide Facilities & Playing Field Improvements (SHP)	7	7	0	7	7	7	7	7	7	7
Firetower Paintline (SHP)	0	10	10	0	0	0	0	0	0	15
Parking Lot & Roadway Replacement/Improvements (SHP)	0	0	0	0	0	0	0	0	0	28
Stratham Hill Park Area Plan	25	0	0	0	50	50	50	50	50	50
Total Stratham Hill Park	42	17	10	7	57	57	57	57	57	120
TRANSPORTATION/ROADWAYS										
Fire Station Parking Lot Paving	0	75	75	0	0	0	0	0	0	6
Police Station Parking Lot Paving	0	0	0	0	0	0	0	0	0	0
Road Reconstruction Program	370	350	0	350	370	370	370	370	370	63
Bike and Pedestrian Transportation System	0	0	0	0	5	5	5	5	5	10
State Roadway/Intersection Capital Projects Participation	0	0	0	0	50	50	50	50	50	75
Total Transportation/Roadways	370	425	75	350	425	425	425	425	425	154
ENVIRONMENTAL & PLANNING										
Stormwater Planning & Grant Match	8	10	0	10	8	8	8	8	8	16
PFAS Response and Remediation	105	175	75	100	75	75	75	75	75	0
Property Revaluation Expenses	24	0	0	0	20	20	20	20	20	82
Master Plan Update & Related Studies	10	0	0	0	10	5	10	5	5	10
Total Environmental & Planning	147	185	75	110	113	108	113	108	108	108
Total CIP Projects	663	1,028	350	678	686	711	682	677	686	493

PROJECT CATEGORY & TITLE	2023	2024 CIP Total	2024 ARPA*	2024 Net Appropriations	2025	2026	2027	2028	2029	Balance (2020-2023) - estimate	Balance + Proposed 2024
CAPITAL FUND TRANSFERS										Est. 12/31/2023	
Land Conservation Fund	0	0	0	0	0	0	0	0	0	970	970
Heritage Preservation Fund	50	0	0	0	0	0	0	0	0	262	312
Fire Department Capital Reserve Fund	110	125	0	125	110	110	110	110	110	57	182
Radio Communications Capital Reserve Fund	0	0	0	0	15	15	15	15	15	53	53
Highway Department Capital Reserve Fund	125	125	0	125	125	125	125	125	125	386	511
Town Buildings & Grounds Maint. Exp. Trust Fund	0	0	0	0	100	100	100	100	100	330	330
Total Capital Fund Transfers	285	250	0	250	350	350	350	350	350	2,058	2,515

ARPA Funds

**Must be obligated by
December 31, 2024**

- Best use: one-time project needs (or at least mostly non-recurring)
- Why?: The source is a one-time revenue source

Scenario for ARPA Discussion - DRAFT							
ARPA and Interaction with CIP							
Draft December 14, 2024							
ARPA Grant - Total Grant		\$ 783,916					
			UPDATED				
	Category	2021	2022	2023	2024	2025	2026
Eligible Projects							
DPW Premium Pay	Premium Pay	\$ 22,680					
Union Road Culvert Replacements	Infrastructure (Rev. Loss)	\$ 66,500					
Municipal Center Roof Replacement	Infrastructure (Rev. Loss)	\$ 152,360					
MC Office Reconfiguration	Infrastructure (Rev. Loss)	\$ 43,016					
Online Permitting - Building-Planning	Infrastructure (Rev. Loss)	\$ 9,084					
Salt Shed Roof	Infrastructure (Rev. Loss)	\$ 81,200					
Town-wide technology					\$ 45,000		
Municipal Center HVAC Replacements					\$ 75,000		
Police Station HAVAC Replacements					\$ 70,000		
PFAS Remediation and Response					\$ 75,000		
Fire Tower Painting					\$ 10,000		
Fire Station Parking Lot Paving					\$ 75,000		
	Total ARPA by Year	\$ 284,556	\$ 90,284	\$ -	\$ 350,000		
	ARPA remaining:	\$ 499,360	\$ 409,076	\$ 409,076	\$ 59,076		

ARTICLE: Capital Improvements Program (CIP)

Description	2023	2023	Change
Total	663,000	678,000	15,000

Equipment & Vehicles

PROJECT CATEGORY & TITLE	2023	2024 CIP Total	2024 ARPA*	2024 Net Appropriations
EQUIPMENT & VEHICLES				
Town-wide Workstation Replacements	5	12	0	12
Town-wide Technology	7	45	45	0
Online permitting software & electronic storage	0	0	0	0
Ballot Machine Replacements	0	14	0	14
Police Station Solar Array Buyout	5	5	0	5
Traffic Control Program	5	5	0	5
Shared Town Vehicle Replacement	0	0	0	0
Police Cruiser Replacement Program	25	25	0	25
<i>Total Equipment & Vehicles</i>	47	106	45	61

Buildings

PROJECT CATEGORY & TITLE	2023	2024 CIP Total	2024 ARPA*	2024 Net Appropriations
BUILDINGS				
Library Improvements	20	15	0	15
Municipal Center HVAC Replacements	0	75	75	0
Election Booths Replacements	15	0	0	0
Police Station HVAC Replacements	0	70	70	0
<i>Total Buildings</i>	35	160	145	15

Other Infrastructure

PROJECT CATEGORY & TITLE	2023	2024 CIP Total	2024 ARPA*	2024 Net Appropriations
OTHER INFRASTRUCTURE				
Cemetery Improvements	0	0	0	0
Town-wide Parks & Recreation Improvements (non-SHP)	7	0	0	0
Stevens Park Pavilion & Facility Improvements	10	125	0	125
Parks Parking Lot & Roadway Imps. (non-SHP)	0	0	0	0
Open Space & Connectivity Plan Implementation	5	10	0	10
<i>Total Other Infrastructure</i>	22	135	0	135

Stratham Hill Park

PROJECT CATEGORY & TITLE	2023	2024 CIP Total	2024 ARPA*	2024 Net Appropriations
STRATHAM HILL PARK				
Gifford Barn Stabilization Project	10	0	0	0
SHP Park-wide Facilities & Playing Field Improvements (SHP)	7	7	0	7
Firetower Painting (SHP)	0	10	10	0
Parking Lot & Roadway Replacement/Improvements (SHP)	0	0	0	0
Stratham Hill Park Area Plan	25	0	0	0
<i>Total Stratham Hill Park</i>	42	17	10	7

Transportation/Roadways

PROJECT CATEGORY & TITLE	2023	2024 CIP Total	2024 ARPA*	2024 Net Appropriations
TRANSPORTATION/ROADWAYS				
Fire Station Parking Lot Paving	0	75	75	0
Police Station Parking Lot Paving	0	0	0	0
Road Reconstruction Program	370	350	0	350
Bike and Pedestrian Transportation System	0	0	0	0
State Roadway/Intersection Capital Projects Participation	0	0	0	0
<i>Total Transportation/Roadways</i>	370	425	75	350

Environmental & Planning

PROJECT CATEGORY & TITLE	2023	2024 CIP Total	2024 ARPA*	2024 Net Appropriations
ENVIRONMENTAL & PLANNING				
Stormwater Planning & Grant Match	8	10	0	10
PFAS Response and Remediation	105	175	75	100
Property Revaluation Expenses	24	0	0	0
Master Plan Update & Related Studies	10	0	0	0
<i>Total Environmental & Planning</i>	147	185	75	110

ARTICLE :

Capital Reserve Funds (CRF)

Description	2023	2024	Change
Land Conservation	0	0	0
Heritage Preservation Fund	50,000	0	(50,000)
Fire Department	110,000	125,000	15,000
Radio Communications	0	0	0
Highway Department	125,000	125,000	0
Town Buildings & Grounds Maintenance	0	0	0
Total	285,000	250,000	(35,000)

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CRF – Fire

- Current balance \$57,000
- Increased annual allocation to account for increased costs
- Ambulance purchase authorized 2022 – delivery 2024
- Fire Engine purchase authorized 2023 – delivery 2025
- No purchases planned for 2024
- Next purchases scheduled Forestry Squad 2025, Engine 2028

CRF – Public Works

- Current balance \$386,000
- Same annual allocation of \$125,000 for several years
- Purchased Heavy Duty truck 2023
- 2024 – replacement for medium duty truck (\$165,000)
- 2025 – back-hoe replacement (\$225,000)
- 2024 complete a review of vehicle strategy

ARTICLE:

Appropriate from the EMS Special Revenue Fund

- 2024 EMS/EMT/First Responder Training \$10,000
- 2024 ALS Services Contract \$10,000
- Ambulance Account – EMS Training
 - EMT Recertification Licenses and Continuing Education Requirements
 - New EMT Classes for New Members
- Ambulance Account – ALS Re-imbursement
 - During transport of Medicare or Medicaid patients only the transporting service may bill.
 - Depending upon the call Exeter Hospital ALS (advanced life support) will transport with us.
 - Stratham bills Medicare/Medicaid for services rendered by Stratham FD and Exeter ALS. We provide re-imbursement for ALS.
- No money from taxation to be used.