



New Hampshire School Boards Association

Barrett M. Christina, Executive Director

Travis Thompson, President, Exeter Regional Cooperative

Amy Facey, First Vice-President, Souhegan Cooperative

Brenda Willis, Second Vice-President, Derry Cooperative

Shannon Barnes, Past-President, Merrimack

25 Triangle Park Drive, Suite 101

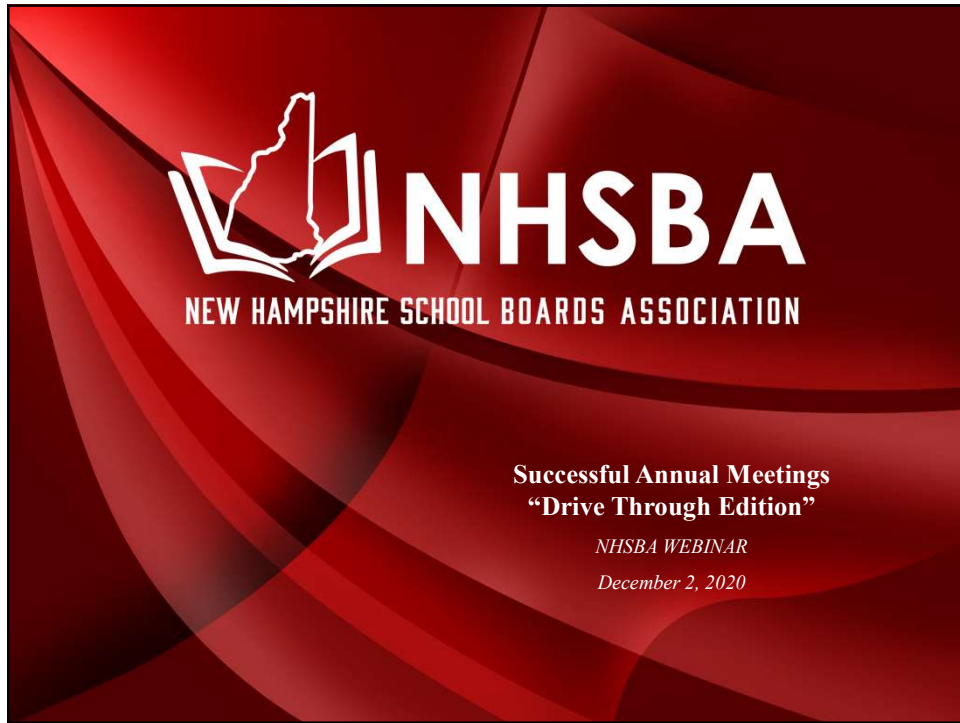
Concord, NH 03301

Phone: (603) 228-2061

www.nhsba.org

December 2, 2020 Successful Annual Meetings Presentation & Handouts Table of Contents

12/2/20 SUCCESSFUL ANNUAL MEETINGS PRESENTATION.....	2
DRUMMONDWOODSUM SUCCESSFUL REMOTE MEETING UNDER HB 1129	16
HB 1129 BILL TEXT.....	19
DOR SB2 TOWNS & SCHOOLS ANNUAL MEETING TIMELINE	23
DOR TRADITIONAL ANNUAL MEETING TIMELINE	25
SUGGESTED WARRANT ARTICLES	27
NHMA GUIDANCE ON 2021 ANNUAL MEETING	87



0

How to Participate

- To close or reopen your panel.
- To download today's presentation or any additional documents.
- Submit text questions.
- If time permits, we will have a brief Q&A session at the end of this presentation.



1

Temporary Optional Town Meeting Procedure
HB1129
2020 N.H. Laws Chapter 8



Slide 2

2

HB 1129 Basics

- Legislative response providing alternative for local governments which “are unable to hold in-person annual meetings”
- So called “drive up” or “drive through” meeting
- Modelled generally after Bow 2020 annual meeting




Photo: Concord Monitor

Slide 3

3

HB 1129 Basics

- Creates a 2 part process:
 - Remote Informational Sessions: 2 remote informational sessions conducted by governing body.
 - “Drive Through” Ballot Voting: Other than ballots, voting logistics not prescribed.
(Discussion re ballots later)
- May be used for traditional annual meeting, and for either or both sessions of SB2 meetings

Slide 4

4

HB 1129 Basics

- Determination to (attempt to) use is “at the option of the governing body”
- But if “normal” meeting is scheduled (final warrant and budget posted), moderator would need to postpone the originally scheduled meeting
- Notice to public is built into the two parts, but essential to maximize that notice and explanation of process at every step

Slide 5

5

HB 1129 Basics
Part 1 - Informational Meeting(s)

- The governing body must hold two remote informational sessions
- Governing body must mail (USPS) notice to EACH individual registered voter (may mean multiple notices to a single residence)
- Notice must be mailed at least seven days prior to first informational session
- The notice must include a complete description of the procedures for each part of the meeting and how to participate remotely

Slide 6

6

HB 1129 Basics
Part 1 - Informational Meeting(s)

- Notice must specifically include notice of second informational meeting to be held within seven days of first
- Board chair or moderator presides over informational sessions at the option of the board
- Board determines whether (and includes in the notice) how to allow public comment during the informational meetings

Slide 7

7

HB 1129 Basics
Part 1 - Informational Meeting(s)

- At the first informational meeting, the board:
 - again outlines the multi-step/part process
 - discusses each warrant article
- Between first and second informational meetings, board will “solicit and receive” questions and comments from the public via email, voice mail, text message or other electronic means

Slide 8

8

HB 1129 Basics
Part 1 - Informational Meeting(s)

- At the second informational meeting (within 7 days of the first), the board:
 - Considers and addresses the comments received from the public
 - then debates and may amend each article (including the budget – subject to 10% rule in official budget committee districts)
 - final “warrant” (not ballot) must then be made available electronically for voters to access and print at home

Slide 9

9

HB 1129 Basics Part 2 - Voting

- All voting shall be by written secret ballot
- Two types of ballots for most* non-SB2 districts, “official” and “alternative”
 - Official – “the same as it ever was”
 - Alternative – a separate paper ballot with all of the other warrant articles (i.e., those articles – including bond articles – ordinarily addressed during the live meeting)
 - First question must be whether voters approve the process (bond article(s) second+)

Slide 10

10

HB 1129 Basics Part 2 - Voting

- Only one ballot for SB2 districts**
 - First question must be whether voters approve the process (bond article(s) second+)
- SB2 districts may choose to use the drive up voting part, but not the informational meeting parts of the HB1129 process
- If optional meeting process approved, then subsequent votes on articles are deemed final actions
- If the voters reject the process, all subsequent articles fail (elections - & possibly statutory questions do not)

Slide 11

11

HB 1129 Basics Part 2 - Voting

- If budget fails, governing body may either:
 - convene a second meeting before 9/1 to adopt a budget, or
 - deem previous year's operating budget adopted exclusive of previous year's separate warrant articles
- HB 1129 specifically allows the governing body to schedule the voting day, however, for official ballots (election of officers, and SB2 districts), balloting should occur on 2nd Tuesday of March.**

Slide 12

12

HB 1129 Unanswered Questions



Slide 13

13

HB 1129 – Unanswered Questions

- HB 1129 was drafted and passed after most towns and districts had held elections/balloting, but had not completed business portion of meeting
- The pressing issue was towns and districts which had not passed a budget for FY21
- Language does not comfortably consider questions related to pre-planning, or “meetings” in which elections have not occurred
- Awkward language re “ballot” v “warrant”, and how interacts with SB2 official ballots

Slide 14

14

HB 1129 – Unanswered Questions

Questions yet to be answered.....

- Can governing body decide to switch to remote if the Moderator has posted as more ordinary meeting? Does moderator need to postpone as permitted under RSA 40:4? *2020 Laws 8.3, Intro.*
- Does the requirement that notices be mailed to every registered voter allow for single mailings to addresses with multiple voters? *2020 Laws 8.3, II*
- How does the bond process of RSA 33 interact with HB1129 or with remote meetings in general?

Slide 15

15

HB 1129 – Unanswered Questions

- HB 1129 – Ch. 8:3, IV specifically states that if the process question is defeated by the voters, all other questions are defeated – other than election of officers and “other items on the initial ballot”. It is unclear what those other items are in an official ballot district.
- HB 1129 – Ch. 8:3, II specifically allows the governing body to schedule the voting day, however, for official ballots (election of officers, and SB2 districts), should voting occur on 2nd Tuesday of March?***

NHSBA highly recommends consulting with counsel when considering remote annual meeting. If one or more bonds are at issue, recommendation is urgent!

Slide 16

16

Practical Considerations in Conducting a Successful Remote Annual Meeting


Matt Upton
Drummond Woodsum
Manchester, NH

Separate Handout



Slide 17

17



Novel but Ordinary

Slide 18

18

HB 1129 – Downsides

- No ability of voters to motion to amend
- Failure to pass process question constitutes “disapproval” of all other items
- Great possibility that budget shortfalls next year (post-covid) more likely
- Bond process fidelity more problematic
- No tried and true traditions – heightened potential for confusion/mistakes

Slide 19

19

Novel but Ordinary

...Not exclusive, but sanctioned



Photo: Worcester Telegram & Gazette

Auburn, MA, 2020 Town Meeting

Slide 20

20

Novel but Ordinary



Photo: Donna Rhodes, The Salmon Press

Winnisquam Regional School District 2020 Annual Meeting

Slide 21

21

Title

- But



Photo: Worcester Telegram & Gazette

Slide 22

22

Voter Information Guides Vs. Electioneering



Slide 23

23

Voter Information v. Electioneering*

- RSA 198:4, requires school boards to inform the public regarding detail about moneys needed to run the schools, and Admin Rule 303.01(g) requires boards to publicize the boards' goals, objectives and review of programs
 - Common and appropriate for boards to prepare and distribute a voter guide
 - Requires a careful balance between permissible government speech and excessive advocacy – “electioneering” or political advertising

**A detailed discussion about electioneering is beyond the scope of this presentation.*

Slide 24

24

Information v. Electioneering

- Many things a board/board member might say at a meeting might be questionable/impermissible in a mailing
- Guides should/may address such things as:
 - general purpose of a warrant article
 - factual impact on facilities of a bond (passage/defeat)
 - cost of an article
 - estimated tax bill impact
 - use objective facts, minimal use of adjectives

Slide 25

25

Information v. Electioneering

- Guides should not:
 - advocate for passage or defeat of an article (or candidate)
 - use hyperbole
 - attack opponents (or dissenting members)
- No requirement to give space to different opinions
- Board members may individually or collectively on advocate for a result their own time and dime
- Be careful of what information is sent via student delivery

Slide 26

26

Barrett Christina
 NHSBA Executive Director
 25 Triangle Park Dr., Suite 101
 Concord, NH 03301
 bchristina@nhsba.org

William Phillips
 NHSBA Staff Attorney
 & Director of Policy Services
 25 Triangle Park Dr., Suite 101
 Concord, NH 03301
 wphillips@nhsba.org

Matt Upton
 Attorney
 Drummond Woodsum
 670 N. Commercial St., Suite 207
 Manchester, NH 03101
 mupton@dwmlaw.com

DISCLAIMER: The above information is copyrighted to the New Hampshire School Boards Association and is intended for the sole and exclusive use of NHSBA members. The information is provided for general information only and as a resource to assist member districts. School districts and boards of education should consult with legal counsel to address local facts and circumstances.

NHSBA © 2020

Slide 27

27

Practical Considerations in Conducting a Successful Remote Annual Meeting Under HB 1129

I. Virtual Sessions of the Remote Annual Meeting.

- The process that will be used for the remote annual meeting must be clearly set forth and widely available to the public. The process must be clear, understandable and followed.
- The first virtual session of the remote annual meeting should be dedicated to thoroughly discussing the process and the warrant articles on the posted warrant.
- Between the first and second virtual sessions of the remote annual meeting, the public should be given as many means as possible to communicate their thoughts with the Board on the articles posted on the warrant. Email, text, regular email and telephone.
- The public should be told that their names and the content of the communications will be shared publically at the second virtual session of the remote annual meeting. The public should be encouraged to be brief and to the point.
- The public should be told that in the interest of time the Board reserves the right to summarize communications if they are longer than 100 words.
- At the second virtual session of the remote annual meeting, all communications should be read publically including the person's name. Supervisors of the check list should confirm eligibility.
- After all the communications are read at the second virtual session of the remote annual meeting, the Board should take up each article one by one with either a motion to move the article to the alternative ballot as printed or to amend the article as deemed appropriate.
- Articles that are on the posted warrant cannot be withdrawn but an amount of money to be appropriated can be amended to zero.
- The Board should understand that the success in getting the public to approve the process is directly proportional to the extent that the Board's actions at the second virtual session of the remote annual meeting represent the sentiments and expectations of the community.
- Large ticket items and building projects overall have not supported in past remote meetings. Consider putting off such project until traditional in-person voting can occur.

- Once the warrant is in its final form it should be posted on the website and made widely available to the public. Consider a public mailing with the final warrant and instructions for drive-through voting.

II. Alternative Ballot

- The alternative ballot is a separate and distinct document from the warrant.
- If there is a bond on the warrant in excess of \$100,000 it must appear first on the warrant as required by RSA 33:8-a.
- Since the alternative ballot is different than the warrant, the first question on the alternative ballot asks the voters if they approve of the process used to conduct the remote annual district meeting as required by HB 1129.
- Numbering the articles should track the warrant to avoid confusion. Thus, the first question asking the voters to approve the process either should not be numbered or should be numbered 1-a.
 - The warrant should not include the question asking the voters to approve the process.
- At a minimum, the questions on the ballot should ask the voters if they approve of the specific warrant article as set forth on the final warrant and should include any amount of money to be appropriated.
 - The alternative ballot can be posted on the website but voters should be told they will be given a formal ballot at the polling location. The formal ballot should be easily distinguishable from anything being brought from home. Consider blue or yellow paper.
- Voters are not allowed to cast ballots filled out at home.

III. Drive Through Voting.

- Expect heavier turnout than have historically been experienced at a conventional meeting.
- Pick a location that can safely allow for a long line of cars.
- Depending on the number of anticipated voters, multiple check-in lines and ballot boxes may be necessary.
 - Voters should be encouraged to arrive at the polling place at designated time periods that have been assigned alphabetically. Nobody should be turned away.

- As voters arrive at the polling location they are instructed to push their identification against the window glass. A poll worker reads off the name and a supervisor of the checklist acknowledges eligibility and a small sheet of paper with the number of voters in the car is put under the windshield wiper. This can also be done verbally if there is a single line used to check in the voters.
- A poll worker that is located 15-20 feet forward of where the voters are checked in reads the number on the slip of paper under the windshield and places the requisite number of ballots on a table where they are retrieved by the driver. Handing the ballots is acceptable with proper PPE.
- A copy of the final warrant should also be provided with the ballot.
- The voter(s) moves forward to where the ballot box is and fills out the ballot(s). A poll worker should be stationed at the ballot box to ensure only the formal ballots are put into the ballot box.

CHAPTER 8
HB 1129 - FINAL VERSION

11Mar2020... 0696h
06/16/2020 1480s
06/16/2020 1524s

2020 SESSION

20-2107
11/06

HOUSE BILL 1129

AN ACT relative to notice requirements for certain municipal public hearings, providing for optional town meeting procedures during the state of emergency declared in response to the novel coronavirus disease (Covid-19), and relative to online reporting of CARES Act disbursements.

SPONSORS: Rep. Coursin, Rock. 1; Rep. Barnes, Rock. 8; Rep. Ladd, Graf. 4; Rep. Gilman, Rock. 18;
Rep. Dutzy, Hills. 30

COMMITTEE: Municipal and County Government

AMENDED ANALYSIS

This bill changes the notice requirements for certain municipal public hearings by allowing notice of the hearing to be posted on the municipal website. The bill also temporarily permits legislative bodies with a fiscal year ending in June to make certain expenditures prior to the adoption of an official budget, temporarily provides for a virtual annual meeting procedure, and requires online reporting of CARES Act disbursements.

.....

Explanation: Matter added to current law appears in ***bold italics***.

~~Matter removed from current law appears [in brackets and struckthrough.]~~

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

CHAPTER 8
HB 1129 - FINAL VERSION

11Mar2020... 0696h
06/16/2020 1480s
06/16/2020 1524s 20-2107 11/06

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty

AN ACT relative to notice requirements for certain municipal public hearings, providing for optional town meeting procedures during the state of emergency declared in response to the novel coronavirus disease (Covid-19), and relative to online reporting of CARES Act disbursements.

Be it Enacted by the Senate and House of Representatives in General Court convened:

8:1 Planning and Zoning; Notice Requirements for Public Hearing. Amend RSA 675:7, I to read 2
as follows:

4 I. **(a)** Notice shall be given for the time and place of each public hearing held under RSA 3
675:2-4 and RSA 675:6 at least 10 calendar days before the hearing. The notice required under this 5
section shall not include the day notice is posted or the day of the public hearing. Notice of each 6
public hearing shall be published in a paper of general circulation in the municipality and shall be 7
posted in at least 2 public places. Any person owning property in the municipality may request 8
notice of all public hearings on proposed amendments to the zoning ordinance, and the municipality
9 shall provide notice, at no cost to the person, electronically or by first class mail.

10 ***(b) In lieu of publication in a paper of general circulation pursuant to***
11 ***subparagraph (a), notice may be posted on the municipality's Internet website, if such***
12 ***exists. If notice is posted on the municipality's website in lieu of publication in a paper of***
13 ***general circulation, the notice shall:***

14 ***(1) Appear prominently on the website's home page, or a link directly to the***
15 ***notice shall appear prominently on the home page;***

16 ***(2) Be posted at the time stated in subparagraph (a) and shall remain on the***
17 ***website until the conclusion of the hearing; and***

18 ***(3) Be posted in 2 other public places.***

19 8:2 Temporary Municipal Spending Authority; State of Emergency. Due to the state of 20
emergency declared as a result of the novel coronavirus disease (Covid-19), the provisions of RSA 21
32:13, II shall also apply to towns and districts, as defined in RSA 32:3, with a July to June fiscal 22
year, so that such towns or districts may make expenditures between July 1 and the date a budget is
23 adopted which are reasonable in light of prior year's appropriations and expenditures during the 24
same time period.

25 8:3 Temporary Optional Town Meeting Procedures; State of Emergency. Towns, village 26
districts, and school districts that are unable to hold in-person annual meetings in 2020 or 2021 due

27 to novel coronavirus disease (Covid-19) may conduct virtual meetings in accordance with this

CHAPTER 8
HB 1129 - FINAL VERSION
- Page 2 -

1

section. At the option of the governing body, the town or school district meeting may be convened 2
and proceed to approve the posted 2020 or 2021 warrant in the following

fashion: 3

6

I. The governing body shall host a live virtual meeting and information session, during 4
which the proposed optional town or school district meeting procedures shall be outlined and 5
warrant articles discussed. At least 7 days prior to this informational session, notice shall be mailed
to all registered voters describing the procedures to be followed for conducting an annual meeting 7
pursuant to this section. After the live, virtual meeting is adjourned, questions and comments from 8
the public shall be solicited and received via electronic mail, voice mail, text message, or by other 9
electronic means.

10

II. Within 7 days of the information session, the governing body shall hold another live 11
virtual meeting to consider and address comments received from the public. The governing body 12
shall then discuss, debate, and be permitted to amend the posted warrant. The final warrant, as 13
amended, shall then be made available electronically for printing by voters to be brought to the 14
voting session, which shall be scheduled for a date and time to be determined by the governing body.

15

III. Voting on final warrant articles shall be by secret ballot cast by voters through drive-up
16
procedures to ensure appropriate social distancing. In a town or district that uses the official ballot
17
for the election of officers and has not yet held its town or district election, an official ballot will be 18
printed for the election of officers and other items that are required to be placed on the official ballot.

19

All other warrant articles will be printed on a separate ballot ("the alternative ballot").

20

21

IV. The first article on the alternative ballot shall ask whether voters approve these optional
meeting procedures. If the optional procedures are not approved by a simple majority, all other 22
warrant articles shall be deemed disapproved. However, the election of officers and action on other

23

items on the initial ballot will be effective. If the optional voting procedures are approved, then all 24
other votes on warrant articles shall be deemed the final action of the meeting, provided that if the

25

operating budget warrant article is not approved, the governing body may vote

to: 26

(a) Convene a meeting before September 1 to adopt an operating budget; or

27

(b) Elect to deem that the meeting has adopted the previous year's operating budget 28
article, not including separate warrant articles.

29

V. In a town or district using the official ballot referendum (SB 2) form of annual meeting 30
that has held its deliberative session but has not yet held its official ballot voting sessions, the 31
governing body may choose to use the drive up procedures in paragraph III for the official ballot 32
voting session, and paragraphs I and II shall not apply.

33

8:4 Online Access to Budget Information and Reports; CARES Act Funding. Beginning July 1, 34
2020, the commissioner of the department of administrative services, or the governor's office for 35
economic relief and recovery, shall separately report on the state website the disbursement of all 36
CARES Act funds, in a check register format, including the amount of the payment, the date of the

37

payment, the person or entity to whom the payment was made, the title and number of the

CHAPTER 8

HB 1129 - FINAL VERSION

- Page 3 -

1

accounting unit and class code, the title and number of the expense account, and a brief description 2
of said disbursement.

3

8:5 Effective Date.

4

I. Section 1 of this act shall take effect 60 days after its passage.

II. The remainder of this act shall take effect upon its passage.

Approved: July 10, 2020

Effective Date:

I. Section 1 shall take effect September 8, 2020.

II. Remainder shall take effect July 10, 2020



Department of Revenue Administration

Municipal & Property Division – Municipal Bureau
 P.O. Box 487
 Concord, NH 03302-0487
 (603) 230-5090

SB2 TOWNS & SCHOOLS ANNUAL MEETING (MARCH, 2021) TIMELINE

Date*	Action	RSA §	Parameters*
January 8	Last day for petitioned bond articles over \$100,000	40:13, II-a (b), 33:8-a	“...the second Tuesday in January, provided however, that if a petitioned article proposes a bond governed by RSA 33:8-a, the deadline shall be the preceding Friday.”
January 12	Last day to post notice of January 19 th budget hearing	40:13, II-a (a), 32:5, I	“...the second Tuesday in January...”
January 12	Last day to post notice of bond hearing	40:13, II-a (a), 33:8-a	“...the second Tuesday in January...”
January 12	Last day for petitioned warrant articles (schools and towns)	40:13, II-a (b), 39:3	“...the second Tuesday in January...”
January 12	Last day for negotiated cost items to be finalized	40:13, II-a (b), 273-A:1	“...the second Tuesday in January...”
January 19	Last day to hold at least one budget hearing	40:13, II-a (c)	“...on or before the third Tuesday in January.”
January 19	Last day for bond hearing	40:13, II-a (c), 33:8-a	“...on or before the third Tuesday in January.”
January 21	Last day for budget committee to deliver budget and warrant article recommendations to the governing body for posting	40:13, II-a (c), 32:16, IV	“...the Thursday before the last Monday in January...”
January 25	Last day to post warrant, budget and default budget (schools and towns)	40:13, II-a (d), 39:5, 197:7	“...on or before the last Monday in January.”
January 30 through February 6	First Session – Deliberative	40:13, III	“...between the first and second Saturdays following the last Monday in January, inclusive of those Saturdays...”

(inclusive)			
March 2	Annual Report with final budget and ballot questions made available to the legislative body	40:13, II	"...at least one week before..."
March 9	Second Session – Voting by Ballot	40:13, VII	"...the second Tuesday in March, the second Tuesday in April, or the second Tuesday in May, as applicable."
March 29	Submit signed and completed forms to DRA through the MTRSP	21-J:34	"...within 20 days of the close of the meeting..."

* Dates are calculated in accordance with RSA § 21:35.



Department of Revenue Administration

Municipal & Property Division – Municipal Bureau
 P.O. Box 487
 Concord, NH 03302-0487
 (603) 230-5090

TRADITIONAL ANNUAL MEETING TIMELINE (MARCH - SCHOOLS)

Meeting Date: Tuesday, March 9, 2021

Date*	Action	RSA §	Parameters*
January 1	First deadline to post notice of bond hearing	33:8-a, I	“...at least 7 days before it is held.”
January 8	First day to hold public hearing for bond issue over \$100,000	33:8-a, I	“...at least 15 days, but not more than 60 days prior to the meeting...”
February 5	Last day to post notice of Feb. 12 th budget hearing	32:5, I	“...at least 7 days in advance...”
February 8	Last day for negotiated cost items to be finalized (See RSA § 197:3 – Raising Money at Special Meeting, for items not finalized by this deadline)	197:6, 32:5-a, 32:19-a	“...not later than 30 days before the date prescribed for the school district meeting or the second Tuesday in March, whichever is earlier...”
February 8	Last day for petitioned warrant articles	197:6	“...not later than 30 days before the date prescribed for the school district meeting or the second Tuesday in March, whichever is earlier...”
February 12	Last day to hold at least one budget hearing (Additional hearings may be held, earlier or later, with notice at least seven days in advance.)	32:5, I and V,(d)	“...at least one public hearing on each budget, not later than 25 days before...”
February 15	Last day to post notice of bond hearing	33:8-a, I	“...at least 7 days before it is held.”
February 17	Last day for budget committee to deliver budget and warrant article recommendations to selectpersons for posting	32:16 IV	“...at least 20 days before...”
February 22	Last day to post warrant and budget form for annual meeting	197:7	“...14 days before the day of meeting, not counting the day of posting nor the day of the meeting, but including any Saturdays, Sundays and legal holidays within said period.”

February 22	Last day to hold public hearing for bond	33:8-a, I	"...at least 15 days, but not more than 60 days prior..."
March 2	Annual Report with budget made available to voters	41:14 & 32:5 VII (a)	"...at least 7 days prior..." & "...at least one week before..."
March 9	School District Meeting Day	197:1	"...annually between March 1 and March 25, inclusive..."
March 29	Submit signed and completed forms to DRA through the MTRSP	21-J:34	"...within 20 days of the close of the meeting..."

* Dates are calculated in accordance with RSA § 21:35.

SUGGESTED WARRANT ARTICLES

FOR

TOWNS

VILLAGE DISTRICTS

SCHOOL DISTRICTS

REGIONAL SCHOOL DISTRICTS

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

Street Address:

Governor Hugh Gallen State Office Park – South Campus
109 Pleasant Street
Concord NH 03302

Mailing Address:

PO Box 487
Concord NH 03302

Office Hours: Monday – Friday 8:00 a.m. to 4:30 p.m.

Municipal Bureau Main Phone Line: (603) 230-5090

Property Bureau Main Phone Line: (603) 230-5950

In accordance with the American Disabilities Act, if you need or prefer an alternate format of communication, please contact us at the number located on the front of this brochure.

Warrant Article Reminders

All warrant articles with appropriations must be reported on the posted budget per RSA 32:5, IV, or they may be disallowed.

Do not include capital reserve funds or expendable trust funds as a part of the warrant article for the operating budget. These fund articles should be treated as "special" warrant articles.

Recommendation Tallies and Tax Impact Statement on Warrant Articles

Recommendation Tallies - RSA 32:5, V-a and RSA 40:13, V-a, allow the legislative body of any town, school district, or village district to adopt a warrant article requiring the governing body, budget committee or advisory budget committee, to include vote tallies on recommendations relative to budget items or any warrant articles or ballot questions. Unless the legislative body has voted otherwise, the governing body may do so on its own initiative. Recommendations are required on special warrant articles, as defined in RSA 32:3, VI.

Tax Impact Statement – RSA 32:5, V-b allows voters to require the governing body to determine and include an estimated tax impact statement on warrant articles.

10% Rule

In municipalities with budget committees adopted under RSA 32:14, the meeting cannot appropriate a total amount which exceeds the total recommended by the budget committee by more than 10%. (See RSA 32:18 for details of this calculation). The calculation is based on the budget committee's recommended amount on the posted budget form (MS 737, MS-27, or MS-37). If the voted appropriations are over the 10% maximum amount, DRA will disallow on a “last voted, first out” basis. Therefore, it is important to consider the order in which warrant articles will be voted. We recommend that priority articles, like the operating budget, be placed towards the beginning of the warrant. The voters can still change the order during town meeting in which the warrant articles are addressed and voted upon. However, long term funding articles (bonds/notes) must be the first money articles voted on. See RSA 33:8-a, for the placement of articles with long term financing over \$100,000.

Suggested Warrant Articles (1/2017)

21-J:24 Technical Assistance to Municipalities. – *The commissioner shall provide municipalities with technical assistance relative to taxation and finance, which shall not be binding upon the municipalities.*

The following pages present recommended warrant article language for towns, village districts, school districts, and regional school districts. **These recommendations are also available to authorized municipal users of the Municipal Tax Rate Setting Portal (MTRSP).**

Recommended Warrant Article Language – Towns

NEW:

Non Monetary	Adopt/All Veterans' Tax Credit	Shall the {ENTITY} vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be {\$AMOUNT}, the same amount as the standard or optional veterans' tax credit voted by the {ENTITY} under RSA 72:28.
-----------------	--------------------------------------	--

Category	Type	Language
Individual	Appropriating Interest Earned on Bond	To see if the town will vote to raise and appropriate the sum of {\$AMOUNT} for the purpose of {PURPOSE} and to authorize the use of that amount of December 31 (or June 30) fund balance for this purpose. This amount represents the interest earned on bond proceeds that was transferred to the general fund on or before {DECEMBER 31 or JUNE 30}. (Majority vote required)
Individual	Balance Sheet Deficit Warrant Article	To see if the town will vote to raise {\$AMOUNT} for the purpose of reducing the general fund deficit pursuant to RSA 41:9, V. (Majority vote required)
Individual	Balance Sheet Deficit Warrant Article	To see what action the town will take to reduce the general fund deficit pursuant to RSA 41:9, V. (Majority vote required)
Individual	Collective Bargaining Agreements	To see if the town will vote to approve the cost items included in the collective bargaining agreement reached between the {GOVERNING BODY} and the {UNION} which calls for the following increases in salaries and benefits at the current staffing level: Fiscal Year Estimated Increase Fiscal Year Estimated Increase 201X {\$AMOUNT} 201X {\$AMOUNT} and further to raise and appropriate {AMOUNT} for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required. (Majority vote required)
Individual	Equipment Purchase	To see if the town will vote to raise and appropriate the sum of {\$AMOUNT} for the purpose of purchasing {PURPOSE}. (Majority vote required)

Suggested Warrant Articles (1/2017)

Individual	Establish Conservation Commission and Conservation Fund	To see if the town will vote to establish a Conservation Commission under the provisions of RSA 36-A for the proper utilization and protection of the natural resources of the municipality and to raise and appropriate the sum of \${AMOUNT} for this purpose. Furthermore, to establish a conservation fund whereby any appropriation remaining at year-end may be deposited into it. The town treasurer shall have custody of the fund and shall pay out the same only on order of a majority of the conservation commission without further town approval. (Majority vote required)
Individual	Establish Conservation Commission and Conservation Fund	To see if the town will vote to establish a Conservation Commission under the provisions of RSA 36-A for the proper utilization and protection of the natural resources of the municipality. Furthermore, to establish a conservation fund whereby any appropriation remaining at year-end may be deposited into it. The town treasurer shall have custody of the fund and shall pay out the same only on order of a majority of the conservation commission without further town approval. (Majority vote required)
Individual	Establish Contingency Fund	To see if the town will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate \${AMOUNT} to put in the fund. This sum to come from {SOURCE}. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote required).
Individual	Other	To see if the town will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of {PURPOSE}. (Majority vote required)
Individual	Other - Blank	
Individual	Equipment Lease With Fiscal Funding Clause (Escape Clause)	To see if the town will vote to authorize the selectmen to enter into a {NUMBER OF YEAR'S} lease agreement in the amount of \${AMOUNT} for the purpose of leasing a {PURPOSE}, and to raise and appropriate the sum of \${AMOUNT} for the first year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required)
Non-Monetary	Acceptance of Personal Property Donated	To see if the town will vote to authorize the selectmen to accept gifts of personal property, other than cash, to the municipality for any public purposes. This authorization, in accordance with RSA 31:95-e, shall remain in effect until rescinded by a vote of the town meeting. (Majority vote required)
Non-Monetary	Acceptance of Unanticipated Sources of Funds	Shall the town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required).

Suggested Warrant Articles (1/2017)

<p>Non-Monetary</p>	<p>Adopt Solar Exemption</p>	<p>Shall the town adopt the provisions of RSA 72:61-64 inclusively, which provide for an optional property tax exemption from the property’s assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to {ENTER \$ AMOUNT OR %} of the assessed value of qualifying solar energy system equipment under these statutes. (Majority vote required)</p>
<p>Non-Monetary</p>	<p>Adopt Wind Powered Exemption</p>	<p>Shall the town adopt the provisions of RSA 72:65-68 inclusively, which provide for an optional property tax exemption from the property’s assessed value, for property tax purposes, for persons owning real property, which is equipped with wind powered energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to {ENTER \$ AMOUNT OR %} of the assessed value of qualifying wind-powered energy system equipment under these statutes. (Majority vote required)</p>
<p>Non-Monetary</p>	<p>Adopt Wood Heating Exemption</p>	<p>Shall the town adopt the provisions of RSA 72:69-72 inclusively, which provide for an optional property tax exemption from the property’s assessed value, for property tax purposes, for persons owning real property, which is equipped with wood heating energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to {ENTER \$ AMOUNT OR %} of the assessed value of qualifying wood-heating energy system equipment under these statutes. (Majority vote required)</p>
<p>Non-Monetary</p>	<p>Adopt/Modify Blind Exemption</p>	<p>Shall the town {ADOPT/MODIFY} the provisions of RSA 72:37, Exemption for the Blind, to allow an inhabitant who is legally blind as determined by the blind services program, to be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \${AMOUNT \$15,000 OR GREATER} as determined by legislative body} (Majority vote required)</p>
<p>Non-Monetary</p>	<p>Adopt/Modify Disabled Exemption</p>	<p>Shall the town {ADOPT/MODIFY} the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be \${AMOUNT}. 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 \${AMOUNT not less than \$13,400} or if married, a combined net income of not more than \${AMOUNT not less than \$20,400}, and own net assets not in excess of \${AMOUNT not less than \$35,000} excluding the value of the person’s residence. (Majority vote required)</p>

Suggested Warrant Articles (1/2017)

Non-Monetary	Adopt/Modify Elderly Exemption	Shall the town {ADOPT/MODIFY} the provisions of RSA 72:39-a for elderly exemption from property tax in the {TOWN/CITY} of {NAME} , based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \${AMOUNT}; for a person 75 years of age up to 80 years,\${AMOUNT}; for a person 80 years of age or older \${AMOUNT}. 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 \${AMOUNT not less than \$13,400} or, if married, a combined net income of less than \${AMOUNT not less than \$20,400}; and own net assets not in excess of \${AMOUNT not less than \$35,000} excluding the value of the person's residence. (Majority vote required)
Non-Monetary	Adopt/Modify LUCT Fund	Shall we adopt the provisions of RSA 79-A:25-a to account for revenues received from the land use change tax in a fund separate from the general fund? Any surplus remaining in the land use change tax fund shall not be part of the general fund until such time as the legislative body shall have had the opportunity at an annual meeting to vote to appropriate a specific amount from the land use change tax fund for any purpose not prohibited by the laws or by the constitution of this state. After an annual meeting any unappropriated balance of the land use change tax revenue received during the prior fiscal year shall be recognized as general fund revenue for the current fiscal year.
Non-Monetary	Adopt/Modify Optional Service Connected Total Disability Credit	Shall the town {ADOPT/MODIFY} the provisions of RSA 72:35 for an optional tax credit of {BETWEEN \$700-\$2,000} for a Service-Connected Total Disability on residential property? (Majority vote required)
Non-Monetary	Adopt/Rescind SB2	Shall we {ADOPT/RESCIND} the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the (town/school) on the second Tuesday of (month)? (3/5-majority ballot vote required)
Non-Monetary	Appoint Agents to CRF or ETF	To see if the town will vote to appoint the {OFFICIAL} as agents to expend from the {NAME OF FUND} previously established in {YEAR}. (Majority vote required)
Non-Monetary	Appointment of a Town Treasurer	To see if the town will vote to authorize the {SELECTMEN or TOWN MANAGER} to appoint a town treasurer in accordance with RSA 41:26-e, rather than electing a treasurer. (Majority vote required)

Suggested Warrant Articles (1/2017)

<p>Non-Monetary</p>	<p>Authorizing trust funds to compensate for management of funds from fund income - City</p>	<p>Resolution No. {RESOLUTION NUMBER} To authorize the city of {CITY NAME} Trustees of Trust Funds to pay fees for banks, brokerage firms, portfolio management firms, and/or investment advisors related to the management of capital reserve funds from capital reserve fund income. City of {CITY NAME} Date: {DATE OF RESOLUTION} WHEREAS, the State of New Hampshire amended RSA 34 by inserting Section 34:16 effective July 26, 2014, which allows the governing body, which is the City Council, to authorize the Trustees of Trust Funds to change fees for banks, brokerage firms, portfolio management departments, and/or investment advisors against the capital reserve funds involved; and WHEREAS, such authority shall remain in effect until rescinded and no vote by the governing body to rescind shall occur within five (5) years of the original adoption of this resolution; and WHEREAS the City Trustees of Trust Funds held a meeting on {MEETING DATE} 2014, and voted to support the adoption of this resolution, NOW, THEREFOR BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF {CITY NAME} THAT the City of {CITY NAME} Trustees of Trust Funds are authorized to pay fees for bank, brokerage firms, portfolio management departments, and/or investment advisors from capital reserve fund income.</p>
<p>Non-Monetary</p>	<p>Authorizing trust funds to compensate for management of funds from fund income - Town</p>	<p>To see if the town will vote, pursuant to NH RSA 35:9-a-II, to authorize the Trustees of Trust Funds to pay for Capital reserve fund investment management services, and any other expenses incurred, from capital reserve funds income. No vote by the town to rescind such authority shall occur within five years of the original adoption of this article</p>
<p>Non-Monetary</p>	<p>Change of CRF or ETF Purpose</p>	<p>To see if the town will vote to change the purpose of the existing {NAME OF FUND} to the {NAME OF FUND}. (2/3 vote required).</p>
<p>Non-Monetary</p>	<p>Combine Town Clerk/Tax Collector</p>	<p>Are you in favor of combining the offices of the Town Clerk and Tax Collector to create a new office of Town Clerk/Tax Collector with the term of office be {ONE or THREE} years? If approved, an article shall be placed on the ballot at the next annual meeting to choose a town clerk/tax collector. (Majority ballot vote required)</p>
<p>Non-Monetary</p>	<p>Discontinue CRF or ETF Multiple</p>	<p>To see if the town will vote to discontinue the following {CAPITAL RESERVE AND/OR EXPENDABLE TRUST FUNDS}. Said funds and accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required) {LIST CRF'S AND/OR ETF'S TO BE DISCONTINUED}</p>

Non-Monetary	Discontinue CRF or ETF-Single	To see if the town will vote to discontinue the {NAME OF FUND} created in {YEAR}. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)
--------------	-------------------------------	---

Suggested Warrant Articles (1/2017)

Non-Monetary	Establishing a Special Revenue Fund	Shall we adopt the provisions of RSA 31:95-c to restrict {INSERT PORTION AS A FRACTIONAL OR DOLLAR AMOUNT} of revenues from {SOURCE} to expenditures for the purpose of {PURPOSE}? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the {NAME} Fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of revenue. (Majority ballot vote).
Non-Monetary	Increase/Decrease BOS	Are you in favor of increasing the board of selectmen to 5 members? (Majority ballot vote required) NOTE: IN TOWNS WITH NO OFFICIAL BALLOT, THE VOTE SHALL BE BY SPECIAL BALLOT. SQUARES WITH YES NO SHALL BE PRINTED ON THE BALLOT.
Non-Monetary	Library Accept Gifts of Personal Property Donated	Shall the town adopt the provisions of RSA 202-A:4-d providing that any town at an annual meeting may adopt an article authorizing indefinitely until specific rescission of such authority, the public library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose? Prior to the acceptance of a gift valued at over \$5,000 the public library trustees shall hold a public hearing on the proposed acceptance. (Majority vote required)
Non-Monetary	Library Income Generating Funds	Shall we permit the public library to retain all money it receives from its income-generating equipment to be used for general repairs and upgrading and for the purchase of books, supplies and income-generating equipment?
Non-Monetary	Library Trustees Authority to Accept and Expend Unanticipated	Shall the town accept the provisions of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required).
Non-Monetary	Modify Surviving Spouse Credit	Shall the town modify the Surviving Spouse Credit in accordance with RSA 72:29-a for a tax credit of (between \$701-\$2,000) per year to {AMOUNT NOT TO EXCEED \$2,000} (Majority vote required)

Non-Monetary	Modify Veteran's Credit	Shall the town modify the Veteran's Tax Credit in accordance with RSA 72:28, II from its current tax credit of \${between \$50-\$500} per year to {AN AMOUNT NOT TO EXCEED \$500}? (Majority vote required)
Non-Monetary	Other - Blank	

Suggested Warrant Articles (1/2017)

Non-Monetary	Percent of Land Use Change Tax to Conservation Fund	To see if the town will vote to authorize {INSERT PORTION AS A FRACTIONAL OR DOLLAR AMOUNT} of the Land Use Change Tax collected pursuant to RSA 79-A:25 to be deposited into the existing Conservation Fund in accordance with RSA 36-A:5, III, as authorized by RSA 79-A:25, II. If adopted this article shall take effect April 1st, and shall remain in effect until altered or rescinded by a future vote of the town meeting. (Majority vote required)
Non-Monetary	RSA 41:14-a	To see if the town will vote to adopt RSA 41:14-a, to allow the selectmen to acquire or sell land, buildings or both; provided, however, they shall first submit any such proposed acquisition or sale to the planning board and to the conservation commission for review and recommendation by those bodies. This article will remain in effect until rescinded by majority vote. (Majority vote required)
Non-Monetary	Special Meeting for Defeated/Amended Collective Bargaining Agreements	Shall the town, if {WARRANT ARTICLE #} is defeated, authorize the governing body to call one special meeting, at its option, to address {WARRANT ARTICLE #} cost items only? (Majority vote)
Non-Monetary	Tally vote	Shall the town vote pursuant to RSA 32:5, V-a and RSA 40:13, V-a, to require that all votes on recommendations on budget items or warrant articles by the governing body and budget committee shall be recorded votes and that the numerical tally of such votes shall be printed in the warrant next to the affected warrant article. (Majority vote required)
Non-Monetary	Tax Anticipation Note	Shall the town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to issue tax anticipation notes? (Majority vote required).
Non-Monetary	Tax Impact	To see if the {LOCAL POLITICAL SUBDIVISION} will vote 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. (Majority vote required)

Operating Budget	Operating Budget-Town-MBA	To see if the town will vote to raise and appropriate the budget committee recommended sum of \${AMOUNT} for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)
Operating Budget	Operating Budget by Function Town	To see if the town will vote to raise and appropriate the {BUDGET COMMITTEE'S OR SELECTMEN'S} recommended amount of \${AMOUNT} for {PURPOSE}. (Majority vote required) {PROVIDE DETAILED BREAKDOWN}
Operating Budget	Operating Budget of the City	
Operating Budget	Operating Budget-Town	To see if the town will vote to raise and appropriate the sum of \${AMOUNT} for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

Suggested Warrant Articles (1/2017)

Operating Budget	Operating Budget-Town-SB2	Shall the {LOCAL POLITICAL SUBDIVISION} 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 \${AMOUNT}? Should this article be defeated, the default budget shall be \${AMOUNT}, which is the same as last year, with certain adjustments required by previous action of the {LOCAL POLITICAL SUBDIVISION} 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.
Special	Appropriate to CRF or ETF	To see if the {ENTITY} will vote to raise and appropriate the sum of \${AMOUNT} to be added to the {NAME OF FUND} {CRF OR ETF} previously established. Recommendations Required. (Majority vote required.)
Special	Appropriate to CRF or ETF From Fund Balance	To see if the town will vote to raise and appropriate the sum of \${AMOUNT} to be added to the {NAME OF FUND} {CRF or ETF} previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. Recommendations Required. (Majority vote required)

Special	Capital Equipment Lease Without Escape Clause	To see if the town will vote to authorize the selectmen to enter into a long-term lease/purchase agreement in the amount of \${AMOUNT} payable over a term of {NUMBER OF PAYMENTS} for {PURPOSE}, and to raise and appropriate the sum of \${AMOUNT} for the first year's payment for that purpose. Recommendations required (2/3 ballot vote required or 3/5 ballot vote if SB2)
Special	Capital Project Fund	To see if the town will vote to approve the {PURPOSE} at a cost not to exceed \${AMOUNT} payable over a term of {UP TO 5} years with an annual appropriation of \${AMOUNT}, and further to raise and appropriate \${AMOUNT} for the first year's payment. In each of the following {#} years the appropriation of \${AMOUNT} will be contained in the operating budget and the default budget. 2/3rd (3/5th if SB2) majority vote required for passage. Recommendations Required.
Special	Distribution of Funds Received from the Sale of Cemetery Lots	To see if the town will vote to establish a {Title of Fund} 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 {Municipality} cemeteries and any interest gained thereon, for the maintenance of cemeteries; and, further to name {Agents, e.g. the selectmen} as agents to expend from this fund. Recommended by the selectmen. (Majority vote required.)

Suggested Warrant Articles (1/2017)

Special	Establish CRF, Add Funds & Name Agents	To see if the town will vote to establish a {NAME OF FUND} Capital Reserve Fund under the provisions of RSA 35:1 for {PURPOSE} and to raise and appropriate the sum of \${AMOUNT} to be placed in this fund. Further, to name the {OFFICIALS} as agents to expend from said fund (Optional). Recommendations Required (Majority Vote Required)
Special	Establish ETF, Add Funds & Name Agents	To see if the town will vote to establish a {NAME OF FUND} Expendable Trust Fund per RSA 31:19-a, for the {PURPOSE} and to raise and appropriate \${AMOUNT} to put in the fund, with this amount to come from {SOURCE}; further to name the {OFFICIAL} as agents to expend from said fund (Optional). Recommendations Required. (Majority vote required)

Special	Establish Recreation Revolving Fund	<p>To see if the town will vote to establish a Recreation Revolving Fund pursuant to RSA 35-B:2 II. The money received from fees and charges for recreation park services and facilities shall be allowed to accumulate from year to year, and shall not be considered to be part of the general fund unassigned fund balance. The treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the {NAME OFFICIAL} and no further legislative body approval required. These funds may be expended only for recreation purposes as stated in RSA 35-B, and no expenditure shall be made in such a way as to require the expenditure of other funds that have not been appropriated for that purpose.</p> <p>Recommendations Required. (Majority vote required)</p>
Special	Establish Revolving Fund per RSA 31:95-h(Fund Income/Fees Only)	<p>To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of {PURPOSE}. All revenues (or designate a portion thereof) received for {PURPOSE} from {FEES, CHARGES, OR OTHER INCOME DERIVED FROM THE ACTIVITIES OR SERVICES SUPPORTED BY THE FUND} will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. (Majority vote required)</p>

Suggested Warrant Articles (1/2017)

Special	Establish Revolving Fund per RSA 31:95-h(Fund Income/Fees with Additional Appropriation)	<p>To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of {PURPOSE}. All revenues (or designate a portion thereof) received for {PURPOSE} from {FEES, CHARGES, OR OTHER INCOME DERIVED FROM THE ACTIVITIES OR SERVICES SUPPORTED BY THE FUND} will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund balance. And, further to raise and appropriate the sum of \${AMOUNT} to be added to the {PURPOSE} revolving fund. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. (Majority vote required)</p>
---------	--	--

Special	Expenditure of Unused Bond Proceeds	Shall the town vote to authorize the expenditure of the unused portion of the bond approved in {YEAR } for {ORIGINAL PURPOSE} and to raise and appropriate \${AMOUNT} in unused bond proceeds for {PURPOSE} per RSA 33:3-a, II. No amount of money needs to be raised by taxation. (2/3 ballot vote required, 3/5 ballot vote required if SB2 or applicable charter) Recommendations Required. (Majority vote required)
Special	Long-Term Borrowing	To see if the town will vote to raise and appropriate the sum of \${AMOUNT} (gross budget) for the {PURPOSE}, and to authorize the issuance of not more than \${AMOUNT} of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; Recommendations required (2/3 ballot vote required, 3/5 ballot vote required if SB2 or applicable charter)
Special	Long-Term Borrowing with 10% Override	[Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.] To see if the town will vote to raise and appropriate the sum of \${AMOUNT} (gross budget) for the {PURPOSE}, and to authorize the issuance of not more than \${AMOUNT} of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; Recommendations required (2/3 ballot vote required, 3/5 ballot vote required if SB2 or applicable charter)
Special	Other	To see if the {Municipality} will vote to raise and appropriate the sum of {\$AMOUNT} for the purpose of {PURPOSE}. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. The {GOVERNING BODY} {and the budget committee} recommend this appropriation. (Majority vote required).
Special	Other - Blank	

Suggested Warrant Articles (1/2017)

Special	Other (Non-Lapsing)	To see if the {Municipality} will vote to raise and appropriate the sum {\$AMOUNT} for the purpose of {PURPOSE}. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the {PURPOSE} is completed or by {LAPSE DATE}, whichever is sooner. The {GOVERNING BODY} {and the budget committee} recommend this appropriation. (Majority vote required).
---------	---------------------	---

Special	Revaluation Capital Reserve Fund	To see if the municipality will authorize the establishment of a capital reserve fund to meet our constitutional and statutory requirement that assessments are at full and true value at least as often as every fifth year. Furthermore, to raise and appropriate the sum of \${AMOUNT} towards this purpose and to appoint the selectmen as agents to expend from the fund. It is anticipated that a revaluation will take place in {YEAR}. Recommendations required. (Majority vote required)
Special	Special Revenue Fund Withdrawal	To see if the town will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of {PURPOSE} with said funds to come from the {NAME OF FUND} Special Revenue Fund. Recommendations required (Majority vote required)
Special	Use of CRF or ETF and Taxation	To see if the town will vote to raise and appropriate the sum of {AMOUNT} for {PURPOSE} and authorize the withdrawal of {AMOUNT} from the {NAME OF FUND} created for that purpose. The balance of {AMOUNT} is to come from general taxation. Recommendations Required. (Majority vote required)

Suggested Warrant Articles (1/2017)

Recommended Warrant Article Language – Village Districts

Individual	Appropriating Interest Earned on Bond	To see if the village district will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of {PURPOSE} and to authorize the use of that amount of December 31 (or June 30) fund balance for this purpose. This amount represents the interest earned on bond proceeds that was transferred to the general fund on or before {DECEMBER 31 or JUNE 30}. (Majority vote required)
Individual	Balance Sheet Deficit Warrant Article	To see if the village district will vote to raise \${AMOUNT} for the purpose of reducing the general fund deficit pursuant to RSA 52:3-a, I-b. (Majority vote required)
Individual	Balance Sheet Deficit Warrant Article	To see what action the village district will take to reduce the general fund deficit pursuant to RSA 52:3-a, I-b. (Majority vote required)
Individual	Collective Bargaining Agreements	To see if the village district will vote to approve the cost items included in the collective bargaining agreement reached between the {GOVERNING BODY} and the {UNION} which calls for the following increases in salaries and benefits at the current staffing level: Fiscal Year Estimated Increase Fiscal Year Estimated Increase 201X {AMOUNT} 201X {AMOUNT} and further to raise and appropriate {AMOUNT} for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required. (Majority vote required)

Individual	Equipment Purchase	To see if the village district will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of purchasing {PURPOSE}. (Majority vote required)
Individual	Establish Contingency Fund	To see if the village district will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate \${AMOUNT} to put in the fund. This sum to come from {SOURCE}. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote required).
Individual	Other	To see if the village will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of {PURPOSE}. (Majority vote required)
Individual	Other - Blank	

Suggested Warrant Articles (1/2017)

Individual	Equipment Lease With Fiscal Funding Clause (Escape Clause)	To see if the village district will vote to authorize the commissioner's to enter into a {NUMBER OF YEAR'S} lease agreement in the amount of \${AMOUNT} for the purpose of leasing a {PURPOSE}, and to raise and appropriate the sum of \${AMOUNT} for the first year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required)
Non-Monetary	Acceptance of Personal Property Donated	To see if the village district will vote to authorize the commissioners to accept gifts of personal property, other than cash, to the village district for any public purposes. This authorization, in accordance with RSA 31:95-e, shall remain in effect until rescinded by a vote of the village district meeting. (Majority vote required)
Non-Monetary	Acceptance of Unanticipated Sources of Funds	Shall the village district accept the provisions of RSA 31:95-b providing that any village district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the commissioners to apply for, accept and expend, without further action by the village district meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required).
Non-Monetary	Appoint Agents to CRF or ETF	To see if the village district will vote to appoint the {OFFICIAL} as agents to expend from the {NAME OF FUND} previously established in {YEAR}. (Majority vote required)
Non-Monetary	Change of CRF or ETF Purpose	To see if the village district will vote to change the purpose of the existing {NAME OF FUND} to the {NAME OF FUND}. (2/3 vote required).

Non-Monetary	Discontinue CRF or ETF Multiple	To see if the village district will vote to discontinue the following trust funds Said funds and accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required) {LIST CRFS AND/OR ETFS TO BE DISCONTINUED}.
Non-Monetary	Discontinue CRF or ETF-Single	To see if the village district will vote to discontinue the {NAME OF FUND} created in {YEAR}. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)
Non-Monetary	Other - Blank	
Non-Monetary	Special Meeting for Defeated/Amended Collective Bargaining Agreements	Shall the village district, if {WARRANT ARTICLE #} is defeated, authorize the governing body to call one special meeting, at its option, to address {WARRANT ARTICLE #} cost items only? (Majority vote)
Non-Monetary	Tally vote	Shall the village district vote pursuant to RSA 32:5, V-a and RSA 40:13, V-a, to require that all votes on recommendations on budget items or warrant articles by the governing body and budget committee shall be recorded votes and that the numerical tally of such votes shall be printed in the warrant next to the affected warrant article. (Majority vote required)
Non-Monetary	Tax Anticipation Note	Shall the village district accept the provision of RSA 33:7 providing that any village district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the commissioners to issue tax anticipation notes? (Majority vote required).

Suggested Warrant Articles (1/2017)

Non-Monetary	Tax Impact	To see if the {LOCAL POLITICAL SUBDIVISION} will vote 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. (Majority vote required)
Operating Budget	Operating Budget-Village District-MBA	To see if the village district will vote to raise and appropriate the budget committee recommended sum of \${AMOUNT} for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)
Operating Budget	Operating Budget by Function Village District	To see if the village district will vote to raise and appropriate the {BUDGET COMMITTEE'S OR COMMISSIONER'S} recommended amount of \${AMOUNT} for {PURPOSE}. (Majority vote required) {PROVIDE DETAILED BREAKDOWN}
Operating Budget		get-Village District To see if the village district will vote to raise the sum of \${AMOUNT} for general municipal operations. This include appropriations contained in special or individual articles addressed separately. (Majority vote required)

Special	Appropriate to CRF or ETF	To see if the {ENTITY} will vote to raise and appropriate the sum of \${AMOUNT} to be added to the {NAME OF FUND} {CRF OR ETF} previously established. Recommendations Required. (Majority vote required.) This article is the most significantly used and the money usually comes from taxation
Special	Appropriate to CRF or ETF From Fund Balance	To see if the village district will vote to raise and appropriate the sum of \${AMOUNT} to be added to the {NAME OF FUND} {CRF or ETF} previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. Recommendations Required. (Majority vote required)
Special	Capital Equipment Lease Without Escape Clause	To see if the village district will vote to authorize the commissioner's to enter into a long-term lease/purchase agreement in the amount of \${AMOUNT} payable over a term of {NUMBER OF PAYMENTS} for {PURPOSE}, and to raise and appropriate the sum of \${AMOUNT} for the first year's payment for that purpose. Recommendations required (2/3 ballot vote required or 3/5 ballot vote if SB2)
Special	Capital Project Fund	To see if the village district will vote to approve the {PURPOSE} at a cost not to exceed \${AMOUNT} payable over a term of {UP TO 5} years with an annual appropriation of \${AMOUNT}, and further to raise and appropriate \${AMOUNT} for the first year's payment. In each of the following {#} years the appropriation of \${AMOUNT} will be contained in the operating budget and the default budget. 2/3rd (3/5th if SB2) majority vote required for passage. Recommendations Required. (Majority vote required)

Suggested Warrant Articles (1/2017)

Special	Establish CRF, Add Funds & Name Agents	To see if the village district will vote to establish a {NAME OF FUND} Capital Reserve Fund under the provisions of RSA 35:1 for {PURPOSE} and to raise and appropriate the sum of \${AMOUNT} to be placed in this fund. Further, to name the {OFFICIALS} as agents to expend from said fund (Optional). Recommendations Required (Majority Vote Required)
Special	Establish ETF, Add Funds & Name Agents	To see if the village district will vote to establish a {NAME OF FUND} Expendable Trust Fund per RSA 31:19-a, for the {PURPOSE} and to raise and appropriate \${AMOUNT} to put in the fund, with this amount to come from {SOURCE}; further to name the {OFFICIAL} as agents to expend from said fund (Optional). Recommendations Required. (Majority vote required)

Special	Long-Term Borrowing	To see if the village district will vote to raise and appropriate the sum of \${AMOUNT} (gross budget) for the {PURPOSE}, and to authorize the issuance of not more than \${AMOUNT} of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; Recommendations required (2/3 ballot vote required, 3/5 ballot vote required if SB2 or applicable charter)
Special	Long-Term Borrowing with 10% Override	Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.
Special	Other	To see if the {Village} will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of {PURPOSE}. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. The {GOVERNING BODY} {and the budget committee} recommend this appropriation. (Majority vote required).
Special	Other - Blank	
Special	Other (Non-Lapsing)	To see if the {Village} will vote to raise and appropriate the sum \${AMOUNT} for the purpose of {PURPOSE}. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the {PURPOSE} is completed or by {LAPSE DATE}, whichever is sooner. The {GOVERNING BODY} {and the budget committee} recommend this appropriation. (Majority vote required).
Special	Use of CRF or ETF and Taxation	To see if the village district will vote to raise and appropriate the sum of {AMOUNT} for {PURPOSE} and authorize the withdrawal of {AMOUNT} from the {NAME OF FUND} created for that purpose. The balance of {AMOUNT} is to come from general taxation. Recommendations Required. (Majority vote required)

Suggested Warrant Articles (1/2017)

Recommended Warrant Article Language - Schools

Category	Type	Language
Individual	Appropriating Interest Earned on Bond	To see if the school district will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of {PURPOSE} and to authorize the use of that amount of December 31 (or June 30) fund balance for this purpose. This amount represents the interest earned on bond proceeds that was transferred to the general fund on or before {DECEMBER 31 or JUNE 30}. (Majority vote required)
Individual	Balance Sheet Deficit Reduction	To see if the school district will vote to raise \${AMOUNT} to reduce the general fund deficit pursuant to RSA 194:3-b. (Majority vote required)

Individual	Balance Sheet Deficit Reduction	To see what action the school district will take to reduce the general fund deficit pursuant to RSA 194:3-b. (Majority vote required)
Individual	Balance Sheet Deficit Reduction	To see if the school district will vote to raise \${AMOUNT} to reduce the general fund deficit pursuant to RSA 194:3-b. (Majority vote required)
Individual	Balance Sheet Deficit Reduction	To see what action the school district will take to reduce the general fund deficit pursuant to RSA 194:3-b. (Majority vote required)
Individual	Collective Bargaining Agreements	To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the {GOVERNING BODY} and the {UNION} which calls for the following increases in salaries and benefits at the current staffing level: Fiscal Year Estimated Increase Fiscal Year Estimated Increase 201X {AMOUNT} 201X {AMOUNT} and further to raise and appropriate {AMOUNT} for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required. (Majority vote required)
Individual	Equipment Purchase	To see if the school district will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of purchasing {PURPOSE}. (Majority vote required)

Suggested Warrant Articles (1/2017)

Individual Establish Contingency Fund To see if the school district will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate \${AMOUNT} to put in the fund. This sum to come from {SOURCE}. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote required).

Individual	Other	To see if the school will vote to raise and appropriate the sum of {AMOUNT} for the purpose of {PURPOSE}. (Majority vote required)
Individual	Other - Blank	

Individual	Supplemental Appropriation – School on Optional Fiscal Year	To see if the school district will vote to raise and appropriate a supplemental appropriation of \${AMOUNT} for {PURPOSE} for the current school year. This amount will be funded from existing revenues. (Majority vote required)
Individual	Equipment Lease With Fiscal Funding Clause (Escape Clause)	To see if the school district will vote to authorize the school board to enter into a {NUMBER OF YEAR'S} lease agreement in the amount of \${AMOUNT} for the purpose of leasing a {PURPOSE}, and to raise and appropriate the sum of \${AMOUNT} for the first year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required)
Non Monetary	Acceptance of Unanticipated Sources of Funds	Shall the {SCHOOL DISTRICT NAME} accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required).
Non Monetary	Adopt/Rescind SB2	Shall we {ADOPT/RESCIND} the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the (town/school) on the second Tuesday of (month)? (3/5-majority ballot vote required)
Non Monetary	Appoint Agents to CRF or ETF	To see if the school district will vote to appoint the {OFFICIAL} as agents to expend from the {NAME OF FUND} previously established in {YEAR}. (Majority vote required)
Non Monetary	Change of CRF or ETF Purpose	To see if the school district will vote to change the purpose of the existing {NAME OF FUND} to the {NAME OF FUND}. (2/3 vote required).

Suggested Warrant Articles (1/2017)

Non
Monetary

Discontinue CRF or ETF-Multiple To see if the school district will vote to discontinue the following trust funds. Said funds and

accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required) {LIST CRFS AND/OR ETFS TO BE DISCONTINUED}.

Non Monetary	Discontinue CRF or ETF-Single	To see if the school district will vote to discontinue the {NAME OF FUND} created in {YEAR}. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)
--------------	-------------------------------	--

Non Monetary	Establishing a Special Revenue Fund	Shall we adopt the provisions of RSA 31:95-c to restrict {INSERT PORTION AS A FRACTIONAL OR DOLLAR AMOUNT} of revenues from {SOURCE} to expenditures for the purpose of {PURPOSE}? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the {NAME} Fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of revenue. (Majority ballot vote).
Non Monetary	Fund Balance Retention	To see if the school district will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4- b, II. Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:11. (Majority vote required)
Non Monetary	Other - Blank	
Non Monetary	Special Meeting for Defeated/Amended Collective Bargaining Agreements	Shall the school district, if {WARRANT ARTICLE #} is defeated, authorize the governing body to call one special meeting, at its option, to address {WARRANT ARTICLE #} cost items only? (Majority vote)

Suggested Warrant Articles (1/2017)

Non Monetary
Tally Vote Shall the school district vote pursuant to RSA 32:5, V-a and RSA 40:13, V-a, to require that all votes on recommendations on budget items or warrant articles

by the governing body and budget committee shall be recorded votes and that the numerical tally of such votes shall be printed in the warrant next to the affected warrant article. (Majority vote required)

Non Monetary	Tax Impact	To see if the {LOCAL POLITICAL SUBDIVISION} will vote 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. (Majority vote required)
--------------	------------	---

Operating Budget	Operating Budget by Function-School District	To see if the school district will vote to raise and appropriate the {BUDGET COMMITTEE'S or SCHOOL BOARD'S} recommended amount of \${AMOUNT}. (Majority vote required) {PROVIDE DETAILED BREAKDOWN}
Operating Budget	Operating Budget-Dependent School District	
Operating Budget	Operating Budget–School District	To see if the district will vote to raise and appropriate the amount of \${AMOUNT} for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)
Operating Budget	Operating Budget-School District-SB2	Shall the {LOCAL POLITICAL SUBDIVISION} 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 \${AMOUNT}? Should this article be defeated, the default budget shall be \${AMOUNT}, which is the same as last year, with certain adjustments required by previous action of the {LOCAL POLITICAL SUBDIVISION} 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.

Suggested Warrant Articles (1/2017)

Operating Budget

Operating Budget–School-MBA To see if the school district will vote to raise and appropriate the budget committee's recommended amount of \${AMOUNT} for the support of schools, for the payment of salaries for the school district

officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

Special	Appropriate to CRF or ETF	To see if the {ENTITY} will vote to raise and appropriate the sum of \${AMOUNT} to be added to the {NAME OF FUND} {CRF OR ETF} previously established. Recommendations Required. (Majority vote required.) This article is the most significantly used and the money usually comes from taxation.
---------	---------------------------	--

Special	Appropriate to CRF or ETF From Fund Balance	To see if the school district will vote to raise and appropriate the sum of \${AMOUNT} to be added to the {NAME OF FUND} {CRF OR ETF} previously established. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. Recommendations Required. (Majority vote required)
Special	Capital Equipment Lease Without Escape Clause	To see if the school district will vote to authorize the school board to enter into a long-term lease/purchase agreement in the amount of \${AMOUNT} payable over a term of {NUMBER OF PAYMENTS} for {PURPOSE}, and to raise and appropriate the sum of \${AMOUNT} for the first year's payment for that purpose. Recommendations required (2/3 ballot vote required or 3/5 ballot vote if SB2)
Special	Capital Project Fund	To see if the school district will vote to approve the {PURPOSE} at a cost not to exceed \${AMOUNT} payable over a term of {UP TO 5} years with an annual appropriation of \${AMOUNT}, and further to raise and appropriate \${AMOUNT} for the first year's payment. In each of the following {#} years the appropriation of \${AMOUNT} will be contained in the operating budget and the default budget. 2/3rd (3/5th if SB2) majority vote required for passage. Recommendations Required. (Majority vote required)

Suggested Warrant Articles (1/2017)

Special Establish CRF, Add Funds & Name Agents To see if the school district will vote to establish a {NAME OF FUND} Capital Reserve Fund under the provisions of RSA 35:1 for {PURPOSE} and to raise and appropriate the sum of \${AMOUNT} to be placed in this fund. Further, to name the {OFFICIALS} as agents to expend from said fund (Optional). Recommendations Required (Majority Vote Required)

Special	Establish School ETF, Add Funds & Name Agents	To see if the school district will vote to establish a {NAME OF FUND} Expendable Trust Fund per RSA 198:20-c, V for the {PURPOSE} and to raise and appropriate \${AMOUNT} to be placed in the fund; further to name the school board as agents to expend from the fund (Optional). Recommendations Required. (Majority vote required)
---------	---	---

Special	Long-Term Borrowing	To see if the school district will vote to raise and appropriate the sum of \${AMOUNT} (gross budget) for the {PURPOSE}, and to authorize the issuance of not more than \${AMOUNT} of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; Recommendations required (2/3 ballot vote required, 3/5 ballot vote required if SB2 or applicable charter)
Special	Long-Term Borrowing with 10% Override	Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.
Special	Other	To see if the {School} will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of {PURPOSE}. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. The {GOVERNING BODY} {and the budget committee} recommend this appropriation. (Majority vote required).
Special	Other - Blank	
Special	Other (Non-Lapsing)	To see if the {School} will vote to raise and appropriate the sum \${AMOUNT} for the purpose of {PURPOSE}. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the {PURPOSE} is completed or by {LAPSE DATE}, whichever is sooner. The {GOVERNING BODY} {and the budget committee} recommend this appropriation. (Majority vote required).

Suggested Warrant Articles (1/2017)

Special Revolving Fund Shall the school district establish a {NAME} Revolving Fund in accordance with RSA 194:3-c, to be funded by receipts from {TYPE} events, further to raise and appropriate up to \${AMOUNT} for the purpose of supporting {PURPOSE} programs, with said amount to be withdrawn from the revolving fund at {DESIGNATE INTERVALS} as needed. (Majority vote required)

Special	Use of CRF or ETF and Taxation	To see if the school district will vote to raise and appropriate the sum of {AMOUNT} for {PURPOSE} and authorize the withdrawal of {AMOUNT} from the {NAME OF FUND} created for that purpose. The balance of {AMOUNT} is to come from general taxation. Recommendations Required. (Majority vote required)
---------	--------------------------------	--

Recommended Warrant Article Language - Regional School Districts

Suggested Warrant Articles (1/2017)

Individual	Appropriating Interest Earned on Bond	To see if the school district will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of {PURPOSE} and to authorize the use of that amount of December 31 (or June 30) fund balance for this purpose. This amount represents the interest earned on bond proceeds that was transferred to the general fund on or before {DECEMBER 31 or JUNE 30}. (Majority vote required)
Individual	Balance Sheet Deficit Reduction	To see if the school district will vote to raise \${AMOUNT} to reduce the general fund deficit pursuant to RSA 194:3-b. (Majority vote required)
Individual	Balance Sheet Deficit Reduction	To see what action the school district will take to reduce the general fund deficit pursuant to RSA 194:3-b. (Majority vote required)
Individual	Collective Bargaining Agreements	To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the {GOVERNING BODY} and the {UNION} which calls for the following increases in salaries and benefits at the current staffing level: Fiscal Year Estimated Increase Fiscal Year Estimated Increase 201X {AMOUNT} 201X {AMOUNT} and further to raise and appropriate {AMOUNT} for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required. (Majority vote required)
Individual	Equipment Purchase	To see if the school district will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of purchasing {PURPOSE}. (Majority vote required)

Individual	Establish Contingency Fund	To see if the school district will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate \${AMOUNT} to put in the fund. This sum to come from {SOURCE}. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote required).
Individual	Other	To see if the school will vote to raise and appropriate the sum of {\$AMOUNT} for the purpose of {PURPOSE}. (Majority vote required)
Individual	Other - Blank	
Individual	Supplemental Appropriation – School on Optional Fiscal Year	To see if the school district will vote to raise and appropriate a supplemental appropriation of \${AMOUNT} for {PURPOSE} for the current school year. This amount will be funded from existing revenues. (Majority vote required)
Individual	Equipment Lease With Fiscal Funding Clause (Escape Clause)	To see if the school district will vote to authorize the school board to enter into a {NUMBER OF YEAR'S} lease agreement in the amount of \${AMOUNT} for the purpose of leasing a {PURPOSE}, and to raise and appropriate the sum of \${AMOUNT} for the first year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required)

Suggested Warrant Articles (1/2017)

Non-Monetary	Acceptance of Unanticipated Sources of Funds	Shall the {SCHOOL DISTRICT NAME} accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required).
Non-Monetary	Adopt/Rescind SB2	Shall we {ADOPT/RESCIND} the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the (town/school) on the second Tuesday of (month)? (3/5-majority ballot vote required)
Non-Monetary	Appoint Agents to CRF or ETF	To see if the school district will vote to appoint the {OFFICIAL} as agents to expend from the {NAME OF FUND} previously established in {YEAR}. (Majority vote required)
Non-Monetary	Change of CRF or ETF Purpose	To see if the school district will vote to change the purpose of the existing {NAME OF FUND} to the {NAME OF FUND}. (2/3 vote required).

Non-Monetary	Discontinue CRF or ETF Multiple	To see if the school district will vote to discontinue the following trust funds. Said funds and accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required) {LIST CRFS AND/OR ETFS TO BE DISCONTINUED}.
Non-Monetary	Discontinue CRF or ETF-Single	To see if the school district will vote to discontinue the {NAME OF FUND} created in {YEAR}. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)
Non-Monetary	Establishing a Special Revenue Fund	Shall we adopt the provisions of RSA 31:95-c to restrict {INSERT PORTION AS A FRACTIONAL OR DOLLAR AMOUNT} of revenues from {SOURCE} to expenditures for the purpose of {PURPOSE}? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the {NAME} Fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of revenue. (Majority ballot vote).
Non-Monetary	Fund Balance Retention	To see if the school district will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:11. (Majority vote required)
Non-Monetary	Other - Blank	

Suggested Warrant Articles (1/2017)

Non-Monetary	Special Meeting for Defeated/Amended Collective Bargaining Agreements	Shall the school district, if {WARRANT ARTICLE #} is defeated, authorize the governing body to call one special meeting, at its option, to address {WARRANT ARTICLE #} cost items only? (Majority vote)
Non-Monetary	Tally Vote	Shall the school district vote pursuant to RSA 32:5, V-a and RSA 40:13, V-a, to require that all votes on recommendations on budget items or warrant articles by the governing body and budget committee shall be recorded votes and that the numerical tally of such votes shall be printed in the warrant next to the affected warrant article. (Majority vote required)
Non-Monetary	Tax Impact	To see if the {LOCAL POLITICAL SUBDIVISION} will vote 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. (Majority vote required)

Operating Budget	Operating Budget by Function School District	To see if the school district will vote to raise and appropriate the {BUDGET COMMITTEE'S or SCHOOL BOARD'S} recommended amount of \${AMOUNT}. (Majority vote required) {PROVIDE DETAILED BREAKDOWN}
Operating Budget	Operating Budget-School District	To see if the district will vote to raise and appropriate the amount of \${AMOUNT} for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)
Operating Budget	Operating Budget-School District-SB2	Shall the {LOCAL POLITICAL SUBDIVISION} 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 \${AMOUNT}? Should this article be defeated, the default budget shall be \${AMOUNT}, which is the same as last year, with certain adjustments required by previous action of the {LOCAL POLITICAL SUBDIVISION} 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.
Operating Budget	Operating Budget-School-MBA	To see if the school district will vote to raise and appropriate the budget committee's recommended amount of \${AMOUNT} for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

Suggested Warrant Articles (1/2017)

Special	Appropriate to CRF or ETF	To see if the {ENTITY} will vote to raise and appropriate the sum of \${AMOUNT} to be added to the {NAME OF FUND} {CRF OR ETF} previously established. Recommendations Required. (Majority vote required.) This article is the most significantly used and the money usually comes from taxation.
Special	Appropriate to CRF or ETF From Fund Balance	To see if the school district will vote to raise and appropriate the sum of \${AMOUNT} to be added to the {NAME OF FUND} {CRF OR ETF} previously established. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. Recommendations Required. (Majority vote required)

Special	Capital Equipment Lease Without Escape Clause	To see if the school district will vote to authorize the school board to enter into a long-term lease/purchase agreement in the amount of \${AMOUNT} payable over a term of {NUMBER OF PAYMENTS} for {PURPOSE}, and to raise and appropriate the sum of \${AMOUNT} for the first year's payment for that purpose. Recommendations required (2/3 ballot vote required or 3/5 ballot vote if SB2)
Special	Capital Project Fund	To see if the school district will vote to approve the {PURPOSE} at a cost not to exceed \${AMOUNT} payable over a term of {UP TO 5} years with an annual appropriation of \${AMOUNT}, and further to raise and appropriate \${AMOUNT} for the first year's payment. In each of the following {#} years the appropriation of \${AMOUNT} will be contained in the operating budget and the default budget. 2/3rd (3/5th if SB2) majority vote required for passage. Recommendations Required. (Majority vote required)
Special	Establish CRF, Add Funds & Name Agents	To see if the school district will vote to establish a {NAME OF FUND} Capital Reserve Fund under the provisions of RSA 35:1 for {PURPOSE} and to raise and appropriate the sum of \${AMOUNT} to be placed in this fund. Further, to name the {OFFICIALS} as agents to expend from said fund (Optional). Recommendations Required (Majority Vote Required)
Special	Establish School ETF, Add Funds & Name Agents	To see if the school district will vote to establish a {NAME OF FUND} Expendable Trust Fund per RSA 198:20-c, V for the {PURPOSE} and to raise and appropriate \${AMOUNT} to be placed in the fund; further to name the school board as agents to expend from the fund (Optional). Recommendations Required. (Majority vote required)
Special	Long-Term Borrowing	To see if the school district will vote to raise and appropriate the sum of \${AMOUNT} (gross budget) for the {PURPOSE}, and to authorize the issuance of not more than \${AMOUNT} of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; Recommendations required (2/3 ballot vote required, 3/5 ballot vote required if SB2 or applicable charter)

Suggested Warrant Articles (1/2017)

Special	Long-Term Borrowing with 10% Override	Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.
Special	Other	To see if the {School} will vote to raise and appropriate the sum of \${AMOUNT} for the purpose of {PURPOSE}. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. The {GOVERNING BODY} {and the budget committee} recommend this appropriation. (Majority vote required).

Special	Other - Blank	
Special	Other (Non-Lapsing)	To see if the {School} will vote to raise and appropriate the sum { \$AMOUNT } for the purpose of {PURPOSE}. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the {PURPOSE} is completed or by {LAPSE DATE}, whichever is sooner. The {GOVERNING BODY} {and the budget committee} recommend this appropriation. (Majority vote required).
Special	Revolving Fund	Shall the school district establish a {NAME} Revolving Fund in accordance with RSA 194:3-c, to be funded by receipts from {TYPE} events, further to raise and appropriate up to \$ {AMOUNT} for the purpose of supporting {PURPOSE} programs, with said amount to be withdrawn from the revolving fund at {DESIGNATE INTERVALS} as needed. (Majority vote required)
Special	Use of CRF or ETF and Taxation	To see if the school district will vote to raise and appropriate the sum of {AMOUNT} for {PURPOSE} and authorize the withdrawal of {AMOUNT} from the {NAME OF FUND} created for that purpose. The balance of {AMOUNT} is to come from general taxation. Recommendations Required. (Majority vote required)

Suggested Warrant Articles (1/2017)

Legislative Changes of Note in 2016

Source: DRA TECHNICAL INFORMATION RELEASES
<http://www.revenue.nh.gov/announcements-notices/index.htm>

TIR 2016-006 Date August 5, 2016 New Hampshire 2016 Legislative Session in Review

House Bill 377 (Chapter 73, Laws of 2016) establishes a state geographic information system (GIS) committee while replacing the current ad hoc GIS Advisory Committee, ensuring a more formal role for participants in the formation of future plans for GIS.

Effective: May 19, 2016

Amends: RSA 4

Senate Bill 59 (Chapter 178, Laws of 2016) amends RSA 661:9 to provide that the county convention (instead of the superior court) may temporarily fill a county office position when the holder is temporarily absent or incapacitated and establishes the requirement that the holder receive notice of the intended removal and an opportunity to be heard. Amends RSA 24:16 to provide that violations of RSA 24:15, addressing county officers paying an amount or incurring a liability in excess of an appropriation, are sufficient to subject the official to removal from office.

Effective: August 2, 2016

Amends: RSA 24; RSA 661:9

House Bill 1164 (Chapter 79, Laws of 2016) adopts RSA 31:103-a and RSA 44:1-b allowing cities and towns to voluntarily contribute funds, services, property, or other resources toward any county or state project, program, or plan.

Effective: July 18, 2016

*Amends: **RSA 31**; RSA 44*

House Bill 1587 (Chapter 114, Laws of 2016) amends RSA 35:8 to increase the amount that a county may raise and appropriate to the capital reserve fund from 1/100 to 1/50 of one percent of the last base valuation for debt limit computed pursuant to RSA 33:4.

Effective: July 19, 2016

*Amends: **RSA 35:8***

Senate Bill 442 (Chapter 157, Laws of 2016) establishes a commission to study the taxability of lease interests in public property.

Effective: May 27, 2016

*Amends: **RSA 72***

House Bill 430 (Chapter 217, Laws of 2016) adopts RSA 72:28-b allowing cities and towns by local option to extend the current Veterans' Property Tax credit to all honorably discharged veterans regardless of dates of service in relation to declared war-time periods.

Effective: August 8, 2016

*Amends: **RSA 72***

House Bill 1198 (Chapter 208, Laws of 2016) enacts RSA 72:8-c, establishing a valuation formula for telecommunications poles and conduits for purposes of assessing the property tax pursuant to RSA 72. The valuation formula shall be Replacement Cost New (RCN) of the telecommunications pole or conduit, less depreciation calculated on a straight-line basis for a period of 40 years with a residual value of 20%. The Department shall provide a schedule of telecommunications pole and conduit RCN using national published telecommunications standard cost data guides no later than July 1 of the tax year and shall adopt rules relative to the establishment of

17

Suggested Warrant Articles (1/2017)

RCN, including a process for receiving public input. Also enacts RSA 74:19, providing that each owner of telecommunications poles and conduits shall annually file, not later than July 1, an inventory of telecommunications poles and conduits with the Department and with the municipality where the property is located. For additional information on House Bill 1198, please reference TIR 2016-002.

Effective: September 1, 2016

*Amends: **RSA 72**; RSA 74*

House Bill 1289 (Chapter 85, Laws of 2016) amends RSA 79-E:12 to make the Commissioner's rulemaking authority relative to the Community Revitalization Tax Relief Incentive permissive rather than mandatory. Amends RSA 82:20, IV to provide that the taxpayer has 30 days (instead of the current 15) to pay the Railroad Tax determined to be owed following the Commissioner's determination of value and issuance of notification. Amends RSA 83-F:5 to indicate that the form that accompanies payment of the Utility Property Tax is a "payment form" instead of a "return."

Effective: July 18, 2016

*Amends: **RSA 79-E:12; RSA 82:20, IV; RSA 83-F:5***

House Bill 1219 (Chapter 37, Laws of 2016) amends RSA 80:90, I(f) by reducing the penalty paid from 15% to 10% of the assessed value of the property when a former owner repurchases tax-deeded property. Amends RSA 80:89, II to provide that the penalty referenced above shall not be assessed when the property being repurchased was the former owner's principal residence. RSA 80:89, II is also amended to provide that the former owner has 30 days (instead of the current 15) to pay all monies owed after providing the municipality notice of the intent to repurchase tax-deeded property.

Effective: July 2, 2016

*Amends: **RSA 80***

House Bill 1303 (Chapter 225, Laws of 2016) establishes a commission to study issues relating to pre-existing districts withdrawing from a cooperative school district.

Effective: June 9, 2016

*Amends: **RSA 195***

Suggested Warrant Articles (1/2017)

Legislative Changes of Note in 2015

Source: DRA TECHNICAL INFORMATION RELEASES

TIR 2015-003 Date September 4, 2015

New Hampshire 2015 Legislative Session in Review

Senate Bill 242 (Chapter 182, Laws of 2015) establishes a committee to study methods of adopting a budget in towns that have adopted official ballot voting.

Effective: June 26, 2015

House Bill 107 (Chapter 4, Laws of 2015) amends RSA 33-A:3-a to alter the retention period for municipal trust fund bank statements from permanent retention to a six (6) year retention period. Trust fund minutes and quarterly reports continue to be retained permanently.

Effective: July 4, 2015

*Amends: **RSA 33-A:3-a***

House Bill 102 (Chapter 129, Laws of 2015) amends RSA 40:11 to require all towns to act upon every article included in a warrant before final adjournment of the town meeting. Previously, only towns with 10,000 or more inhabitants had to comply with this requirement.

Effective: August 11, 2015

*Amends: **RSA 40:11***

House Bill 193 (Chapter 83, Laws of 2015) amends RSA 52:3-a to preclude a city or town from assessing any fee or tax from a utility for the utility's use of roads maintained by a village district under RSA 52:1, I(m), except upon the vote of the village district commissioners.

Effective: August 4, 2015

Amends: RSA 52:3-a 4

House Bill 108 (Chapter 49, Laws of 2015) amends RSA 91-A:3, III to require that a vote to seal nonpublic session minutes be taken in public session.

Effective: January 1, 2016

Amends: RSA 91-A:3, III

Senate Bill 54 (Chapter 29, Laws of 2015) amends RSA 126-X:8 to provide that when the property of an alternative treatment center is exempt from the ad valorem property tax pursuant to RSA 72:23, the alternative treatment center shall make payments in lieu of property taxes to the municipality in which it is located in the amount that would have been assessed had the property owner not been entitled to the exemption. *Effective:*

April 1, 2015

Amends: RSA 126-X:8

Senate Bill 30 (Chapter 47, Laws of 2015) amends RSA 162-A to permit the establishment of redevelopment districts in unincorporated places.

Effective: May 21, 2015

Amends: RSA 162-A:22 and RSA 162-I 3

House Bill 147 (Chapter 57, Laws of 2015) amends RSA 480:1 to increase the homestead exemption from \$100,000 to \$120,000.

Effective: January 1, 2016 Amends: RSA 480:1

Suggested Warrant Articles (1/2017)

Legislative Changes of Note in 2014

Source: DRA Municipal Bureau

<u>RSA</u>	<u>TOPIC</u>	<u>BRIEF EXPLANATION</u>
31:22	Board of Trustees	The board may recommend to the appointing authority no more than two alternate members to serve one-year terms
31:34	Record of Trusts	Allows record of trusts to be maintained in electronic format
31:38	Trustee Reports	Adds the DRA and governing body of town or city to receive copies of required annual reports
31:95-b, III	Unanticipated Funds	Increases threshold from \$5,000 to 10,000 to require a public hearing for the expenditure of unanticipated funds by selectmen
31:98-a	Contingency Fund	Every town annually and by a separate article from the budget and all other articles may establish a contingency fund for unanticipated expenses
32:5, VII, (c)	Amendment of Operating Budget Warrant Article	Allows for an amendment after the first session meeting to be voted on by the governing body and budget committee whether or not to recommend the amended article to appear on the ballot for the second session

33:7-e	Lease Agreements	Allows for building or facility improvements related to the installation, purpose, or operation of such equipment to be considered equipment and the costs may be financed through lease agreements
34:16 and 35:9-a	Trust Management Contracts	Allows the trustee(s) of trusts having custody of capital reserve funds to contract with banks, brokerage firms or other professional businesses to assist with the management and bookkeeping of the funds
35:12	Appropriation to Capital Reserve Fund	Appropriations to Capital Reserve fund must be transferred on or before December 15 following vote (calendar year); or June 15 (optional fiscal year)
40:13, II-a (b)	Citizen Petitions Proposing Bonds (March Meeting)	The preceding Friday of the second Tuesday in January
40:13, II-b (b)	Citizen Petitions Proposing Bonds (April Meeting)	The preceding Friday of the second Tuesday in February
40:13, II-c (b)	Citizen Petitions Proposing Bonds (May Meeting)	The preceding Friday of the second Tuesday in March
40:13, II-a (c)	Municipal Budget Committee (March Meeting)	Last day to deliver copies of final budget and recommendations to governing body is the Thursday before the last Monday in January.
40:13 II-b (c)	Municipal Budget Committee (April Meeting)	Last day to deliver copies of final budget and recommendations to governing body is the Thursday before the last Monday in February.
40:13 II-c (c)	Municipal Budget Committee (May Meeting)	Last day to deliver copies of final budget and recommendations to governing body is the Thursday before the last Monday in March.
76:16 I and II;	Abatements	Selectmen may abate any tax, including prior years' taxes

Suggested Warrant Articles (1/2017)

149-I:4-a	Contracts to fund construction of sewer systems	Authorizes private developers and municipalities to enter into contracts for the private funding and repayment for the construction of sewer systems
149-I:10	Contract repayment using sewer fund	Allowing sewer fund to be used for repayment of contract under RSA 149-I:4-a
198:4-b, I	Contingency Fund	Every school district annually and by a separate article from the budget and all other articles may establish a contingency fund for unanticipated expenses
202-A:23	Governing Provision	Added governing provision of RSA 31:25-d
289:2-a	Distribution of Funds Received from the Sale of Cemetery Lots	The legislative body may, at any annual or special meeting, vote to determine where to deposit the funds received from cemetery lot sales; into the general fund as a sale of town property or into the trustees of trust fund for the maintenance of cemeteries under RSA 31:19-a

Suggested Warrant Articles (1/2017)

Glossary of Common Terms

TERM RSA/Rule GENERAL EXPLANATION		
Agents to Expend	35:15, I 198:20-c,I	Voters appoint an official to expend from CRF or expendable trust fund without further approval.
Amendment		Change in the amount of an appropriation at the annual meeting; the purpose cannot be changed
Appropriate	32:3, I	Authorization to expend municipal funds for a specific purpose.
Appropriation	32:3, II	Amount of money authorized to be expended for a specific purpose.
Auditor	Rev 1904	CPA or locally elected municipal auditor
Budget	32:3, III	List of recommended appropriations & anticipated revenues as warned in the warrant and budget form to be addressed by voters.
Budget Committee	32:14 - 24	Official committee whose main objective is to prepare budgets & hold budget hearings.
Budget Committee Supplemental Schedule		Form used to calculate the 10% maximum allowable increase to the posted MS 7, MS 27 and MS 37
Budget Forms	21-J:34, VI & Rev1707	Forms prescribed by DRA to post with warrant (MS-6, 6c, 7, 26, 26c, 27, 36, or 37).
Calendar Days	RSA 80:54	Calendar days with Sunday and holidays included
Capital Reserve Fund (CRF)	RSA 35	Fund established for the purpose of saving money to finance a specific capital improvement at a future date.
Contingency Funds	RSA 31:98-a & 52:4-a & 198:4-b	Funds that may be set aside for unanticipated expenditures in towns, village districts or schools annually by an article in the warrant
Default Budget	RSA 40:13, IX(b)	Budget that is adopted in an SB2 municipality if the proposed operating budget article fails
Deliberative Session	RSA 40:13, III & IV	First session of the annual meeting in an SB2 community to discuss, debate and explain proposed warrant articles
DRA	21-J	NH Department of Revenue Administration sets property tax rates & provides technical assistance.
Disallowed Appropriation	21-J:35	Appropriation inconsistent with procedural requirements of law.
Election Ballot	RSA 669:14	Ballot to be used for the election of municipal officials
Escape Clause		Clause contained in a lease/purchase agreement that permits the termination of a lease for non-appropriation on an annual basis

Fiduciary Funds	Rev 1703.01(b)	Assets held by municipality for other parties that cannot be used to finance the municipality's own operating programs
Fiscal Funding Clause		Clause contained in a lease/purchase agreement that permits the termination of a lease for non-appropriation on an annual basis
Fiscal Year	Rev 1902.01	January 1 st through December 31 st budget year (see optional fiscal year)
Fund Balance, see Surplus	Rev1706. 03 Rev1110. 02	Balance sheet amount remaining after subtracting liabilities from assets.
Governing Body	41:8,52:3 -a, 21:29,44: 3	Selectmen; Village District Commissioners; School Board; City Council.
Government Funds	Rev 1703.01(a)	The general fund to account for all financial resources of the municipality except those required to be accounted for in another fund

Suggested Warrant Articles (1/2017)

TERM	RSA/Rule	GENERAL EXPLANATION
Gross Budget	32:5	Budget must include ALL appropriations (even with offsetting revenues).
Legislative Body	RSA 21:47	The voters at town, school district, or village district meeting; City Council.
Municipality	Rev 1701.10 & 1901.05	(and RSA 672:10) City, town or unincorporated place
Negotiated Cost Items	273-A:1, IV	Benefit of collective bargaining agreement requiring an appropriation.
Official Ballot	RSA 40:13	Ballot used in SB2 municipalities for elections and all business
Optional Fiscal Year	Rev 1902.02	July 1 st through June 30 th budget year
Procedural Defect	31:5-b, II 40:16	Minor defect of a meeting that can be fixed at a "procedural defect" meeting.
Proprietary Funds	Rev 1703.04(c)	Enterprise funds which may be used to account for operations similar to private business enterprises funded by user charges
Purpose	32:3, V	Goal or aim to be accomplished; line item on DRA budget forms.
Raise and Appropriate		Find a source of revenue and authorize the expenditure of it.
Rev Rules		Rules adopted by state agencies
SAU		School Administration Unit
SB2 (senate bill 2)	40:13;	Alternative form of municipal government requiring 2 sessions; final vote is

	40: 14	by ballot.
Special Warrant Article	RSA 32:3, VI	Article that falls within the definition contained in the RSA: requires recommendations of governing body and budget committee
Sum Certain	32:3, I	Appropriations must be for a specific amount, not an unspecified amount.
Supplemental Appropriation		Additional appropriation made within the current year
Surety Bond	Rev 1903 RSA 41:6	Insurance policy to cover losses suffered through the acts of a municipal official or employee
Surplus (unassigned fund balance)	Rev 1110.02 (d)	An excess balance sheet amount that can be used to offset appropriations to reduce tax rate at the tax rate setting. Also see fund balance.
“Sweep” Article	Don’t do this	All inclusive article that essentially requires a double vote on appropriations.
Tally Votes	RSA 32:5, V a	Recorded votes of governing body and budget committee on budget items or any warrant articles included on warrant article
TANs	33:7	Tax Anticipation Notes - Borrowing in anticipation of tax receipts.
Tax Impact	RSA 32:5, V b	Notation stating the estimated tax impact of an appropriation contained in a proposed warrant article :to be determined by governing body
10% Rule	32:18 and 18- a	Voted budget can’t be more than 10% above budget committee’s recommended budget as reported on the MS 737, 27, 37.
Town means School	RSA 194:1	In connection with government, improvement, support and administration
Uniform Chart of A		Account titles, descriptions and numbering classification system established by the department of revenue
Village District	RSA 52 & Rev 2001.15	Municipal entity within a town that holds a separate budgetary meeting and has its own tax rate, governing body, and voters (precinct).
“Warned” Purpose	39:2	Subject matter stated on the posted warrant to be discussed at meeting.
Warrant for Meeting	39:2 & 5	Document posted with budget prior to meeting containing date & location of meeting & a list of all issues & appropriations to be addressed; signed by governing body.

Suggested Warrant Articles (1/2017)

Disallowed Appropriations – Why?
(Pursuant to RSA 21-J:35, III)

- Appropriations exceed 10% of the budget committee’s recommended total
- Failure to appropriate a “specific” amount; no “sum certain”
- Long term debt article greater than \$100,000 not first article addressed on warrant
- Long term debt article did not require 2/3 ballot vote
- Long term debt article did not have the prior required hearing

- Failure to appropriate “specific” amount for expenditure of interest earned on bond proceeds • Failure to achieve 2/3 ballot vote (3/5 if SB2) on lease with no fiscal funding (escape) clause
- Failure to achieve 2/3 vote on changing the purpose of a Capital Reserve Fund (CRF) or an Expendable Trust Fund (ETF)
- Amendment made to change the purpose of a proposed article (See *Harriet E. Cady v. Town of Deerfield, N.H. Supreme Court, January 18, 2017*)
- Amendment to name agents to expend from a CRF or ETF, but agents were not warned on posted warrant.
- Amendment to add “special” or “non-lapsing” to an article, but this had not been warned on the posted warrant.

Some Warrant Articles to Consider:

If applicable, the warrant for the annual municipal meeting should contain an article addressing each of the following subjects (unless they were previously voted "until rescinded" at a prior meeting):

- Borrowing money in anticipation of taxes (TANs for towns or village districts): No limits should be written into this warrant article because limits are effectively imposed on this type of borrowing by RSA 33:7. Once voted, the vote stays in effect until rescinded.
- Authorization for the selectmen to dispose of tax deeded property: The article could state how this is to be done, i.e., sealed bids, auction, or as justice may require, etc., see legal counsel for warrant article construction to suit the municipality. The law allows this authority to extend indefinitely until rescinded. See RSA 80:80.
- Personal property per RSA 31:95-e
- Library trustees per RSA 202-A:4-c
- Authorization for selectmen to accept trusts without further action by the town (RSA 31:19). The law allows this authority to extend indefinitely until rescinded.

Suggested Warrant Articles (1/2017)

The sample warrant articles on the following pages contain additional “DRA Notes” which themselves are not intended for use on the warrant or a ballot. The notes are only for the purpose of further explanation of the sample articles. The sample articles are organized under some frequently referenced topics:

Balance Sheet / Property / Revenues

Collective Bargaining Agreements

Conservation Commission / Land / Land Use

Individual Warrant Articles

Lease Arrangements

Libraries

Long-Term Borrowing

Officials

Operating Budgets

Revolving Funds

Schools

Special Revenue Funds

Special Warrant Articles

25

Suggested Warrant Articles (1/2017)

Balance Sheet / Property / Revenues

Balance Sheet Deficit Warrant Article – Town or Village District

To see if the town [village district] will vote to raise {\$AMOUNT} for the purpose of reducing the general fund deficit pursuant to RSA 41:9, V [RSA 52:3-a, I-b for villages]. (Majority vote required)

DRA Note: RSA 41:9, IV (RSA 52:3-a, I-a for villages) requires the governing body to publish the general fund balance sheet in the annual report or post it at the annual meeting. If the accumulated general fund is in deficit, this law

requires an article be inserted in the warrant recommending action deemed appropriate, such as having a professional audit to determine the exact amount of the deficit. Another action might be to have an article to raise money to reduce the deficit.

Acceptance of Unanticipated Sources of Funds – Town or Village District

Shall the {town or village district name} accept the provisions of RSA 31:95-b providing that any {town or village district} at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the {selectmen or commissioners} to apply for, accept and expend, without further action by the {town or village district} meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required).

DRA Note: RSA 31:95-b (for towns and village districts) and 198:20-b (for school districts) allow for the inclusion of a warrant article (with specific wording required by law), at the annual meeting, authorizing the governing body to apply for, accept and expend money from unanticipated sources, (not unanticipated funding) without further action by municipal meeting. There are, however, some restrictions on the use of these funds:

- Used only for legal purposes for which the town, village, or school district may appropriate money;
- When the amount is \$10,000 or more, the governing body must hold a public hearing to discuss the expenditure of the funds. For amounts under \$10,000, the governing body may address it at a regular governing body meeting after posting notice in the agenda;
- Not require the expenditure of other funds, except those funds lawfully appropriated for the same purpose; and,
- Be exempt from all provisions of RSA 32 relative to limitation and expenditure of municipal monies, such as the 10% rule.

Acceptance of Personal Property Donated – Towns or Village Districts

To see if the municipality will vote to authorize the selectmen (or commissioners) to accept gifts of personal property, other than cash, to the municipality for any public purposes. This authorization, in accordance with RSA 31:95-e, shall remain in effect until rescinded by a vote of the town (or village district) meeting. (Majority vote required).

DRA Note: RSA 31:95-e, allows for the inclusion of a warrant article authorizing the selectmen or commissioners to accept gifts of personal property, other than money, for any public purpose for the municipality. Such authorization will remain in effect until rescinded by a vote of the town or village district meeting. If the gift is valued under \$5,000, a hearing may not be necessary.

Suggested Warrant Articles (1/2017)

Capital Reserve Funds (CRF) and Expendable Trust Funds (ETF)

When a municipality identifies the need for the future purchase of a major capital item, or a NH constitutionally required revaluation, it may create a fund in advance to spread the financial impact over time. RSA 35:1-c allows for the establishment of a reserve for items of a non-capital nature or for the maintenance and operation of a specific public facility or type of facility. The town trustees of trust funds must have custody of any capital and non-capital reserve funds, including those established for village or school districts (RSA 35:2 and 35:13). Municipalities may use a CRF for debt payment of a project per RSA 35:15, III-a if the CRF was set up in connection with a specific project. It cannot be established as a “general purpose” debt retirement fund and cannot be named a debt retirement fund.

In accordance with RSA 35:1, 35:1-a and 35:1-b, the purposes for which a government may raise and appropriate money for the establishment of a Capital Reserve Fund (CRF) are:

- The construction, reconstruction or acquisition of a specific capital improvement, or the acquisition of a specific item(s) of equipment; or
- The construction, reconstruction, or acquisition of a type of capital improvement or the acquisition of a type of equipment; or
- Revaluation by approved appraisal firms of real estate for tax assessment purposes; or
- The acquisition of land; or
- The acquisition of a tax map of said municipality; or
- Extraordinary legal fees and expenses related to present or foreseeable litigation involving the municipality or its officers and employees; or
- In anticipation of the adoption of the optional fiscal year; or
- To meet the expenses of educating educationally handicapped children; or
- Transportation improvement projects.

Establish CRF – Special Warrant Article

To see if the municipality will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Highway Road Grader and to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be placed in this fund. The selectmen and the budget committee recommend this appropriation. (Majority vote required).

DRA Note: The warrant article must distinctly address the purpose for which the CRF is to be established. CRFs may be funded from sources other than taxes or “surplus”, but not from charitable donations. (See RSA 35:5). The appropriations must contain a “sum certain”. The article **cannot say**, “.....to deposit into a capital reserve all revenues received from ambulance calls,” or “...\$10,530 created from the discontinuance of the Ambulance CRF and any interest earned prior to the discontinuance.” A specific dollar amount must be voted on.

The procedure required to establish a new CRF, appropriate to a CRF, appoint agents to expend, to discontinue an existing fund or to authorize withdrawal from an established fund, must be presented by a warrant article at the annual or special meeting. A majority vote of the legal voters present and voting is necessary. Below are sample warrant articles to establish and appropriate to, withdraw from, change the purpose of, discontinue, or appoint agents to expend from CRFs. Agents to expend cannot be added at an annual meeting, without having been warned on the posted warrant.

Establish For Matching Share of Grant Money Received

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the

27

Suggested Warrant Articles (1/2017)

purpose of the town’s matching share of grant money received for town projects and to raise and appropriate the sum of {\$AMOUNT} to be place in this fund and further to name the selectmen as agents to expend from said fund. (Majority vote required.)

Appropriate to CRF from Fund Balance – Special Warrant Article

To see if the municipality will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the Highway Road Grader Capital Reserve Fund previously established. This sum to come from fund

balance and no amount is to be raised from taxation. The selectmen and the budget committee recommend this appropriation. (Majority vote required)

DRA Note: When the CRF is to be funded from surplus RSA 35:11, the money must be turned over to the trustee(s) within 10 days after passage or, in the case of optional fiscal year municipalities (July 1 – June 30) within 10 days of the determination of surplus following the close of the fiscal year.

Appropriate to CRF From Fund Balance – Special Warrant Article

To see if the school district will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the School Bus Capital Reserve Fund previously established. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The school board and the budget committee recommend this appropriation. (Majority vote required).

DRA Note: When the CRF is to be funded from “surplus” (RSA 35:11), the money must be turned over to the trustee(s) within 10 days of the determination of surplus following the close of the fiscal year”. This is true of all municipalities that have a fiscal year of July 1 to June 30. If not, per RSA 35:14, members of the school board or governing body “...shall be guilty of a violation for every week said failure shall continue”.

Use of CRF and Taxation

To see if the municipality will vote to raise and appropriate the sum of eight thousand dollars (\$8,000) for a financial audit and authorize the withdrawal of five thousand dollars (\$5,000) from the Capital Reserve Fund created for that purpose. The balance of three thousand dollars (\$3,000) is to come from general taxation. The selectmen recommend. The budget committee does not recommend. (Majority vote required).

Change of CRF Purpose

To see if the municipality will vote to change the purpose of the existing Highway Heavy Equipment Capital Reserve Fund to the Refuse Packer Capital Reserve Fund. (2/3 vote required).

DRA Note: Many municipalities have created CRFs for purposes that are no longer needed and may wish to discontinue or change the purpose. To change the purpose of a CRF, a warrant article must be acted on at the ANNUAL meeting by a two-thirds vote (2/3) of all voters present and voting (RSA 35:16). The vote does not require a paper ballot; however, a vote count in the minutes is required to verify the 2/3 vote. Authorization must be given to name agents to expend from this new capital reserve fund if agents are intended.

Discontinue CRF

To see if the municipality will vote to discontinue the Fire Truck Capital Reserve Fund created in 1997. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality’s general fund.

Suggested Warrant Articles (1/2017)
(Majority vote required).

DRA Note: Per RSA 35:3, a municipality shall include a warrant article to discontinue a CRF. It is a good housekeeping measure to discontinue CRFs as soon as they become unnecessary. Discontinuing a CRF may be done at an annual or special meeting and only requires a majority vote. The termination of a CRF authorizes the trustees of trust funds to transfer the monies to the municipality’s general fund (RSA 35:16-a). The law doesn’t specify when the money

should be transferred out but it should be by the end of the budget year. The monies cannot be “transferred” to another CRF or expendable trust without the inclusion of an article authorizing the funds to be raised and appropriated into the new fund.

Discontinue Multiple CRFs

To see if the municipality will vote to discontinue the following Capital Reserve Funds with said funds with accumulated interest to date of withdrawal, to be transferred to the municipality's general fund. (Majority vote required).

DRA Note: List out the CRFs to be discontinued, indicating date established, name of CRF and approximate amount to deposit into general fund.

Appoint Agents to a CRF

To see if the municipality will vote to appoint the selectmen as agents to expend from the Office Equipment CRF previously established in 2006. (Majority vote required).

DRA Note: A warrant article may be presented at an annual or special meeting to authorize the governing body (selectmen, school board or village district commissioners) or other person(s) to act as agent(s) to carry out the objectives of the fund. This authorizes the trustees of the trust funds to disburse the funds on order of the agent without further approval. Naming agents must be warned in a warrant article and cannot be brought up (amended) from the floor of a meeting. RSA 41:14-a and RSA 35:15, II have expanded the means by which towns can acquire or sell land, buildings, or both. In towns, agents cannot be appointed to a land purchase CRF unless RSA 41:14-a has been adopted by warrant article at a duly warned meeting. These provisions are not applicable to village districts and school districts.

Note: If agents are named on school district capital reserve funds, the agents must first hold a public hearing prior to the expenditure and expenditures can only be made for the purpose for which the trust fund was established.

Revaluation CRF – Special Warrant Article

To see if the municipality will authorize the establishment of a capital reserve fund to meet our constitutional and statutory requirement that assessments are at full and true value at least as often as every fifth year. Furthermore, to raise and appropriate the sum of \$10,000 towards this purpose, and appoint the selectmen as agents to expend from the fund. It is anticipated that a revaluation will take place in 20xx. The selectmen and the budget committee recommend this appropriation. (Majority vote required).

DRA Note: There are various financing methods to pay for the NH constitutionally required revaluation of property every five years. To spread the financial impact for these associated costs over time, a municipality may budget for the process each year by establishing a non-lapsing CRF with one fifth of the anticipated costs appropriated each year. Because a revaluation can span more than one fiscal year, agents could be appointed, if warned to the voters in the posted warrant, thereby allowing the designated agents to carry out the purpose of the fund without obtaining further legislative body approval.

Suggested Warrant Articles (1/2017)

Establish an Expendable Trust Fund – Special Warrant Article

To see if the town will vote to establish a Government Buildings Maintenance Expendable Trust Fund per RSA 31:19-a, for the maintenance and upkeep of town buildings and to raise and appropriate \$5,000 to put in the fund, with this amount to come from fund balance; further to name the selectmen as agents to expend from the fund.

Recommended by the Selectmen.

DRA Note: RSA 31:19-a allows for the creation, at the annual or special meeting, of municipal trust funds for maintenance and operation purposes and are subject to the same provisions concerning the custody, investment, expenditure, change of purpose, and audit as are CRFs. Expendable trust funds are funded from an appropriation raised by taxation or from the general fund balance, but not from privately donated gifts, legacies and devises. The warrant article to create a municipal ETF must specify that the fund is an expendable trust fund, in which the principal and interest may be appropriated and expended. Agents to expend from these trust funds per RSA 31:19-a may be appointed in the same manner as they are for a CRF, with proper notice in a warrant article.

For school districts, RSA 198:20-c, V, expendable trust funds must be held by the town's trustee of trust funds and are subject to the same provisions of the law as capital reserve funds except in order for school district agents to expend such funds, they must hold a public hearing prior to expenditure and expenditures may only be made for the purpose for which the trust fund was established.

Towns and school districts (RSA 198:20-c, III) may establish expendable trust funds for maintaining health insurance funds for employees or retired employees. They may name their own health trust trustees for this type of fund and expend from the trust without holding a hearing. An annual accounting and report of the activities must be made to the selectmen or school board and also published in the annual report.

Collective Bargaining Agreements

DRA Note: When a multi-year agreement has been reached between the governing body and the representative union, the governing body has a legal responsibility to do all that it can to have the agreement ready for voter

approval/disapproval. RSA 32:5-a states that "...cost items must be finalized by the date prescribed in RSA 39:3..." (fifth Tuesday before the annual meeting) *see below for SB2 dates*. Those cost items not negotiated by that date, may be submitted to the voters through a *special* meeting approved by superior court.

For a March SB2 meeting, the deadline is the second Tuesday in January {RSA 40:13, II-a (b)}; an April SB2 meeting deadline is the second Tuesday in February {RSA 40:13, II-b (b)}; and a May SB2 meeting deadline is the second Tuesday in March {RSA 40:13, II-c (b)}. Per the 2014 changes, if a petitioned article proposes a bond governed by RSA 33:8-a, the deadline shall be the preceding Friday

Multiple Year Collective Bargaining Agreement

To see if the (*municipality*) will vote to approve the cost items included in the collective bargaining agreement reached between the (*governing body*) and the (*union*) which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year Estimated Increase Fiscal Year Estimated Increase 201x {\$AMOUNT} 201x

{\$AMOUNT}

and further to raise and appropriate the sum of {\$AMOUNT} for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The selectmen and the budget committee recommend this appropriation.

DRA Note: As the "Sanborn Decision" (appeal of Sanborn Regional Sch. Bd. {1990} 133N.H.513.579 A.2d 282) has stated, ratification requires full knowledge of the financial terms of the collective bargaining agreement. In order to comply with the dictates of "Sanborn", the Department of Revenue Administration recommends a separate warrant article such as the one below. RSA 32:19 requires adding a statement of recommendation or non-recommendation by the governing body and the budget committee. Non-recommendation by the budget committee exempts the appropriation from the 10% limitation calculation set forth in RSA 32:18 and is not deemed to be an unfair labor practice under RSA 273-A.

Authorization for Special Meeting on CBA Rejected or Amended

Shall (*the local political subdivision*), if article is defeated, authorize the governing body to call one special meeting, at its option, to address article cost items only? (Majority vote)

DRA Note: If the cost items are amended or rejected, RSA 31:5, III (RSA 197:3 for schools) allows one authorized special meeting without petitioning superior court. The wording in the example is prescribed by law.

Establish Conservation Commission and Conservation Fund

To see if the town will vote to establish a Conservation Commission under the provisions of RSA 36-A for the proper utilization and protection of the natural resources of the municipality and to raise and appropriate the sum of \$5,000 for this purpose. Furthermore, any balance remaining at year-end may be transferred to a conservation fund account in the hands of the municipal treasurer (RSA 41:29). (Majority vote required).

DRA Note: A town or city may accept the provisions of RSA 36-A to establish a conservation commission for the proper utilization and protection of the natural resources of the municipality. A municipality may appropriate money as deemed necessary and any balances at year-end, along with gifts, may be placed in a conservation fund in the custody of the municipal treasurer (RSA 41:29). Money may be expended from the Conservation Commission Fund by the conservation commission, for the purposes outlined in Chapter 36-A without further approval of the municipal meeting. The disbursement of conservation funds must be authorized by a majority of the conservation commission officials.

Establish Land Use Change Tax Fund

Shall we adopt the provisions of RSA 79-A:25-a to account for revenues received from the land use change tax in a fund separate from the general fund? Any surplus remaining in the land use change tax fund shall not be part of the general fund until such time as the legislative body shall have had the opportunity at an annual meeting to vote to appropriate a specific amount from the land use change tax fund for any purpose not prohibited by the laws or by the constitution of this state. After an annual meeting any un-appropriated balance of the land use change tax revenue received during the prior fiscal year shall be recognized as general fund revenue for the current fiscal year. (Majority vote required)

DRA Note: Per RSA 79-A:25-b, a town may elect to account for all revenues received from land use change tax revenues separate from the general fund by establishing a Land Use Change Tax Fund. It requires a public hearing and statutory wording for the warrant article.

Authorize % of Land Use Change Tax (LUCT) Funds to Conservation Fund

To see if the town will vote to authorize (%) or (\$) of the Land Use Change Tax collected pursuant to RSA 79-A:25 to be deposited into the existing Conservation Fund in accordance with RSA 36-A:5, III, as authorized by RSA 79-A:25, II. If adopted this article shall take effect April 1, 200x, and shall remain in effect until altered or rescinded by a future vote of the town meeting. (Majority vote required)

DRA Note: A town or city may want to set aside a designated percentage of the land use change tax to automatically be deposited into the conservation fund. The percentage could be designated from 1% to 100% or could be a specific dollar amount. Per RSA 32-A:25-a, I, "Any land use change tax revenue collected pursuant to this chapter which is to be placed in a conservation fund in accordance with RSA 79-A:25 II, shall first be accounted for as revenue to the land use change tax fund before being transferred to the conservation fund at the time of collection [...]."

Selectmen Authority to Acquire or Sell Land, Buildings or Both (RSA 41:14-a)

To see if the town will vote to adopt RSA 41:14-a, to allow the selectmen to acquire or sell land, buildings or both; provided, however, they shall first submit any such proposed acquisition or sale to the planning board and to the conservation commission for review and recommendation by those bodies. This article will remain in effect until rescinded by majority vote.

Individual Warrant Articles

An individual warrant article is any appropriation not meeting the definition of a special warrant article in RSA 32:3, VI. It is presented separately from the operating budget and reported in the Individual Warrant Article section on the posted budget. The following example is an individual warrant article for the purchase of equipment using tax dollars and should be listed on the MS-636, MS-737, MS-26, MS-27, MS-36 or MS-37 in the area designated for individual warrant articles in the appropriate recommended or not recommended columns. This type of article could also be written to raise and appropriate funds to pay for services or to participate in a community service program. Recommendations are not required on an individual warrant article.

Household Waste Day

To see if the municipality will vote to have a town-wide free Household Waste Day at the transfer station in April and to raise and appropriate the sum of \$6,500 for this purpose. (Majority vote required)

Contingency Fund

To see if the (town, school district, village district) will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate \$10,000 to go into the fund. This sum to come from fund balance and no amount is to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote required)

DRA Note: Per RSA 31:98-a or RSA 194:4-b, I:

31:98-a Contingency Fund. – Every town annually by an article separate from the budget and all other articles in the warrant may establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year. Such fund shall not exceed one per cent of the amount appropriated by the town for town purposes during the preceding year excluding capital expenditures and the amortization of debt. A detailed report of all expenditures from the contingency fund shall be made annually by the selectmen and published with their report.

198:4-b Contingency Fund. – I. A school district annually by an article separate from the budget and all other articles in the warrant, or the governing body of a city upon recommendation of the school board, when the operation of the schools is by a department of the city, may establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year. A detailed report of all expenditures from the contingency fund shall be made annually by the school board and published with their report.

Suggested Warrant Articles (1/2017)

Lease Arrangements

□

Equipment Lease (Escape Clause) - Lease agreements may contain a "fiscal funding clause" (otherwise known as "escape" clause) which permits the termination of the lease, on an annual basis, should the funds necessary to make the required payments not be appropriated by a future municipal meeting. Equipment leases with such fiscal funding clauses require a majority vote (RSA 33:7-e) and capital reserve funds cannot be used for this lease/purchase except for the final payment if so voted.

□

Capital Lease - Lease agreements without fiscal funding clauses are essentially long-term purchasing agreements and, as such, constitute long-term debt. Because such agreements "bind future municipal meetings", the provisions of the Municipal Finance Act (RSA 33:8 and 33:8-a) pertain to such action, specifically the requirement of a 2/3 ballot vote (3/5 ballot vote if SB2). A capital reserve fund may be used for payments of this purchase pursuant to RSA 35:15, III for this type of financing agreement.

□

Capital Project Under RSA 32:7-a – With the passage of this amendment, a municipality may be able to authorize the purchase of equipment and receive approval for the annual payment for a term of not more than 5 years. Discuss this option with your Municipal Advisor at the Department of Revenue Administration.

Equipment Lease With Fiscal Funding Clause (Escape Clause) and Appropriation

To see if the municipality will vote to authorize the selectmen to enter into a three year lease agreement for \$32,500 for the purpose of leasing a front-end loader for the Highway Department, and to raise and appropriate the sum of \$10,850 for the first year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required).

DRA Note: An article combining authorize to agree and call to “raise and appropriate” eliminates the possibility of receiving the authorization without an appropriation. In subsequent years, an article should be placed on the warrant to raise the annual payment; if the annual appropriation is not approved, the lease terminates.

Capital Equipment Lease Without Escape Clause

To see if the municipality will vote to authorize the selectmen to enter into a long-term lease/purchase agreement in the amount of Fifty Thousand Nine Hundred Ninety Dollars (\$50,990) payable over a term of 48 (forty-eight)

months for a new dump truck for the highway department and to raise and appropriate the sum of \$8,500 (Eight Thousand Five Hundred Dollars) for the first year's payment for that purpose. The selectmen and the budget committee recommend this appropriation. (2/3 ballot vote required OR, 3/5 ballot vote if SB2).

DRA Note: This example is a lease/purchase agreement in which no fiscal funding clause has been provided. Such a financing agreement would require a 2/3 ballot vote (3/5 if SB2). If the amount is greater than \$100,000 a hearing is required per RSA 33:8-a, II and it must be acted upon prior to other appropriation warrant articles.

34

Suggested Warrant Articles (1/2017)

Libraries

Library Trustees Authority to Accept and Expend Unanticipated Funds

Shall the town accept the provisions of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required).

DRA Note: RSA 202-A:4-c allows for a warrant article authorizing library trustees to accept unanticipated funds. The following restrictions are listed:

- Be used only for legal purposes for which a town may appropriate money;
- Not require expenditure of other town funds;
- Hold a public hearing prior to taking action; for amounts over \$5,000. For amounts under \$5,000, library trustees need to address it at a regular trustee meeting after posting notice in the agenda;
- Be exempt from all provisions of RSA 32, relative to limitation and expenditure of town monies;
- The law specifically states that the warrant article shall be worded as in the example provided.

Acceptance of Personal Property Donated – Libraries

Shall the town adopt the provisions of RSA 202-A:4-d providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose? Prior to the acceptance of a gift valued at over \$5,000 the public library trustees shall hold a public hearing on the proposed acceptance. (Majority vote required).

DRA Note: RSA 202-A:4-d allows for the inclusion of a warrant article authorizing (until rescinded) the library trustees to accept gifts of personal property, other than money. If the gift is valued under \$5,000, a hearing may not be necessary.

Permitting the Public Library to retain all money it receives from its income-generating equipment

DRA Note: RSA 202-A:11-a allows librarians to retain money in a non-lapsing fund for library purchases of books and supplies, if so authorized by the legislative body. The authorization is granted by vote on a town or city election ballot. See RSA 202-A:11-b for the specific wording required for the vote.

Suggested Warrant Articles (1/2017)

Long-Term Borrowing

DRA Note: When a municipality needs to borrow for a long-term major purchase or capital project, it is extremely important to follow the requirements of the Municipal Finance Act, RSA Chapter 33. All long-term funding requires a two-thirds (2/3) ballot vote (3/5 if SB2 or applicable charter) of those in attendance and voting at the annual or special meeting called for that purpose (RSA 33:8). The major lending institutions, through their bond counsel, will examine the process to be sure it is not faulty. RSA 33:8-a, II requires financing agreements over \$100,000 be acted upon prior to other appropriation warrant articles. See the law for other requirements, such as holding a hearing or see RSA 32:18, and the example below if the municipality has an official budget committee and wishes to override the 10% limitation, due to non-recommendation of the budget committee. **Per RSA 32:5, V, "special" warrant articles must show the recommendation of the governing body and budget committee.**

Long-Term Borrowing Not Recommended by Budget Committee

DRA Note: Under RSA 32:14-24, the municipality may vote to override the 10% limitation of RSA 32:18 on a bond article not recommended by the budget committee (see the following example). This optional override wording must be warned on the warrant. It cannot be added at the meeting.

Long-Term Borrowing with 10% Override – Special Warrant Article

[Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non recommendation of the budget committee]. To see if the municipality will vote to raise and appropriate the sum of \$4,000,000 (gross budget) for the construction and original equipping of a new Police/Fire/Rescue building, and to authorize the issuance of not more than \$3,500,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to authorize the withdrawal of \$250,000 from the Safety Building Capital Reserve Fund created for this purpose; with the balance of \$250,000 to be raised by taxation. The selectmen recommend this appropriation. The budget committee does not recommend this appropriation. (2/3 ballot vote required, 3/5 ballot vote required if SB2 or applicable per charter).

DRA Note: Money appropriated must reflect the total dollar value required for the purpose (the gross budget),

offset by the sources of funding. When posting this example on the budget form, it will be listed in the appropriate recommended or not recommended columns, under special warrant articles, with a gross appropriation of \$4,000,000. The offsetting revenue will show on the revenue pages of the budget form with \$3,500,000 from bonds and \$250,000 from capital reserve funds.

Another thing to keep in mind is whether or not the first year's payment should be included in the warrant article. This phrase can be inserted before the recommendations, "[...] and further to raise and appropriate an additional sum of \$xxx for the first year's interest payment on the bond." That additional appropriation must be included on the budget form.

Appropriating Interest Earned on Bond

To see if the municipality will vote to raise and appropriate the sum of {\$AMOUNT} for the purpose of *[insert purpose]* and authorize the use in that amount of December 31 *[or June 30]* fund balance for this purpose. (This amount will represent the interest earned on bond proceeds that was transferred to the general fund on or before December 31 *[or June 30]*).

DRA Note: Interest earned on the investment of bond proceeds should be recognized as general fund revenue. Interest income that accumulates in the Capital Project Fund **cannot** be used to increase the specific amount appropriated

36

Suggested Warrant Articles (1/2017)

for a capital project without further appropriation by the legislative body. When the money is transferred from the capital project fund to the general fund, it will usually create a surplus. Therefore, the legislative body at an annual or special meeting may vote to appropriate money from surplus for a specific purpose. This example is a warrant article for the use of the interest income transferred to the general fund. Interest earned on the investment of bond proceeds should be recognized as general fund revenue. Interest income that accumulates in the Capital Project Fund **cannot** be used to increase the specific amount appropriated for a capital project without further appropriation by the legislative body.

If a balance remains after the completion of a bonded project, the town, village district or school district by a vote of 2/3rd or 3/5th of the voters present and voting at the annual meeting may authorize the expenditure or the remaining funds and any interest accrued for any purpose for which bonds may be issued. See RSA 33:3-a, for more information.

Bond Rescission

- The warrant article authorizing borrowing can state the length of time the bond authorization remains valid. If the bond has not been issued by the expiration date, it is considered rescinded. (RSA 33:8-f)
- A vote to rescind an unissued bond or note can take place, but only after 5 years from the vote that authorized it.
- A vote to rescind must follow the same procedures as required to adopt a bond or note, however, if greater than \$100,000, it does not need to be acted on prior to other business.

37

Suggested Warrant Articles (1/2017)

Officials

Changing Terms of Elected Officials

DRA Note: An article can be put on the warrant to change the terms of the town clerk, tax collector, and the combined position of town clerk/tax collector or the treasurer. School district clerks, moderator and treasurer terms can be

changed also, but all three must have the same terms, either 1, 2 or 3 years. Refer to RSA 41:16-b; RSA 41:2-b; RSA 41:45-a; and RSA 671:6-a.

Appointment of a Town Treasurer

To see if the town will vote to change the office of town treasurer from an elected position to an appointed position in accordance with RSA 41:26-e. Such appointment shall be made in accordance with RSA 669:17-d by the board of selectmen. Such appointment shall be made in writing and shall include the compensation to be paid. If approved the person holding the elected office shall continue to hold such office until the next annual town election following the vote.

DRA Note: RSA 41:29, III requires treasurers to submit a report to the Department of Revenue Administration at the close of each fiscal year. Sample treasurer reports are in our technical assistance book. This report can be the same report given to the town showing the particular account of the financial transactions during the year and the account balances at the end of the year. Towns may authorize the governing body or town manager to appoint a treasurer (rather than elect). See RSA 669:17-d for more information. **Note:** *School district treasurers must be elected, but a school district deputy treasurer may be appointed (see RSA 194:24-a).*

Combining Town Clerk and Tax Collector Positions

Are you in favor of combining the offices of the Town Clerk and Tax Collector to create a new office of Town Clerk/Tax Collector and to have the term of office be three years? If approved, an article shall be placed on the ballot at the next annual meeting to choose a town clerk/tax collector. (Majority ballot vote required)

DRA Note: RSA 41:45-a allows for an article to be placed on the warrant by petition, asking for approval to combine the offices of town clerk and tax collector and to determine the term of office, one or three years. It requires a ballot vote. If approved, the office of town clerk/tax collector will be placed on the election ballot for the following year.

Operating Budgets

Operating Budget with a Budget Committee– Town or Village District

To see if the municipality will vote to raise and appropriate the budget committee recommended sum of \$606,050 for general municipal operations. The selectmen (or commissioners) recommend \$616,050. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

DRA Note: ALL warrant articles with appropriations must be on the posted budget in the appropriate recommended or not recommended columns. All municipalities must “gross” appropriate. This means an appropriation is needed for any expenditure, including water, sewer, and tax increment financing districts. The budget forms are designed to isolate any special, individual, or collective bargaining articles. Budget form amounts are used to calculate the allowable 10% increase to appropriations if the municipality has a budget committee.

Combine the entire municipal budget for general operations into one article, not including special or individual warrant articles. The operating budget warrant article in a municipality with a budget committee under RSA 32:14, RSA 32:5, VII (a) must contain the budget committee’s recommended amount. Do not include capital reserve funds or trust funds as a part of the warrant article for general municipal operations. They should be treated as "special" warrant articles.

If the municipality plans to add any new positions or activities to a traditional line item, we suggest treating this function separately in an "individual" or "special" warrant article. These articles should be addressed separately from the "operating" budget article and reported on the budget form in the pages provided for special and individual warrant articles.

Operating Budget with a Budget Committee – School District

To see if the district will vote to raise and appropriate the budget committee’s recommended amount of \$1,800,000 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations proposed in other warrant articles. (Majority vote required)

DRA Note: For traditional town, school and village district who haven’t adopted a Municipal Budget Committee per RSA 32:14, the proposed budget should state the budget as recommended by the governing body. It should not say, “To see what amount the (town, school, district) will vote in support of town functions.” A sum certain should be included in the article as well as the posted budget.

Operating Budget by Function In a Budget Committee Town

To see if the municipality will vote to raise and appropriate the budget committee’s recommended amount of \$57,875 for General Government. (The selectmen recommend \$67,875.) (Majority vote required)

	Budget Committee	Selectmen
Financial Administration	\$25,000	\$25,000
Legal Expenses	\$8,000	\$8,000
General Government Bld.	\$16,000	\$16,000
Planning and Zoning	\$4,500	\$9,500
Election and Registration	\$2,500	\$2,500
Other General Government	\$1,875	\$6,875

Suggested Warrant Articles (1/2017)

TOTAL	\$57,875	\$67,875
--------------	-----------------	-----------------

DRA Note: Another approach might be to budget by function, such as General Government, Public Safety, Highway, or Sanitation. The activity within each function would be recognized as detail for budgetary purposes.

(Continue example above with similar articles for police, fire, highways, sanitation, health, welfare,

etc.) **Operating Budget by Function in a Budget Committee School District**

To see if the school district will vote to raise and appropriate the budget committee's recommended amount of \$14,129,060 for General Operations. (Majority vote required)

	Budget Committee	School Board
Regular Programs	\$5,010,620	\$5,010,620
Special Programs	\$2,907,757	\$2,907,757
Other Programs	\$588,350	\$588,350
Support Services	\$1,723,622	\$1,723,622
SAU management	\$566,542	\$566,542
Student Transportation	\$402,306	\$402,306
Other Support Services	\$1,814,160	\$1,814,160
Non Instructional Services	\$5,203	\$5,203
Facilities Acquisition	\$225,500	\$225,500
Other Outlays	\$885,000	\$885,000
TOTAL	\$14,129,060	\$14,129,060

SB2 Operating Budget

“Shall the (*local political subdivision*) 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 {\$AMOUNT}? Should this article be defeated, the default budget shall be {\$AMOUNT}, which is the same as last year, with certain adjustments required by previous action of the (*local political subdivision*) 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.”

DRA Note: The required statutory wording of the operating budget is found in RSA 40:13, XI. The article excludes special warrant articles and other appropriations voted separately.

Suggested Warrant Articles (1/2017)

Revolving Funds

Revolving funds may be established only for the following purposes under RSA 31:95-h: recycling, maintaining recycling programs, ambulance services, public safety special detail, cable access, affordable housing, or certain energy efficiency improvements. RSA 35-B:2 authorizes a recreation revolving fund for recreation park services and facilities. Revenues generated by fees and charges for any of the above purposes may be set aside in a fund separate from the general fund.

Police Special Detail Revolving Fund

To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of police special details. All revenues (or designate a portion thereof) received for police special details will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created.

DRA Note: By changing the wording in the article below, this example could be used for recycling, ambulance services, cable access, or affordable housing by outlining specific expenditures for which the funds may be used. Example expenditures could be supplies, wages and benefits or vehicle replacement. Money may also be appropriated into the fund at its creation.

Recreation Revolving Fund

To see if the municipality will vote to establish a Recreation Revolving Fund pursuant to RSA 35-B:2 II. The money received from fees and charges for recreation park services and facilities shall be allowed to accumulate from year to year, and shall not be considered to be part of the general fund unassigned fund balance. The treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the recreation or park commission or other board or body designated by the local legislative body (no further legislative body approval required). These funds may be expended only for recreation purposes as stated in RSA 35-B, and no expenditure shall be made in such a way as to require the expenditure of other funds that have not been appropriated for that purpose.

DRA Note: If a recreation revolving fund is rescinded by the voters, any remaining amounts in the rescinded fund will become part of the general fund accumulated surplus. The amounts cannot be "transferred" to another fund without an additional appropriation.

Revolving Fund – Schools

Shall the School District establish a non-lapsing Athletics Revolving Fund in accordance with RSA 194:3-c, to be funded by receipts at athletic events, further to raise and appropriate up to Five Thousand Dollars (\$5,000) for the purpose of supporting athletic programs, with said amount to be withdrawn from the revolving fund at monthly intervals as needed. (Majority vote required.)

DRA Note: RSA 194:3-c allows school districts to establish a revolving fund for self-supporting school programs. The purpose of the fund must be specified and may also be non-lapsing if so specified at the time of its establishment. The funds are dispersed at regular intervals, if appropriated in an article in the warrant, for the specified purpose of the fund. The fund is subject to an annual audit.

Suggested Warrant Articles (1/2017)

Schools

Acceptance of Unanticipated Sources of Funds – School District

Shall the {school district name} accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required).

DRA Note: RSA 31:95-b (for towns and village districts) and 198:20-b (for school districts) allow for the inclusion of a warrant article (with specific wording required by law), at the annual meeting, authorizing the governing body to apply for, accept and expend money from unanticipated sources, (not unanticipated funding) without further action by municipal meeting. There are, however, some restrictions on the use of these funds:

- Used only for legal purposes for which the town, village, or school district may appropriate money;
- When the amount is \$10,000 or more, the governing body must hold a public hearing to discuss the expenditure of the funds. For amounts under \$10,000, the governing body may address it at a regular governing body meeting after posting notice in the agenda;
- Not require the expenditure of other funds, except those funds lawfully appropriated for the same purpose; and,
- Be exempt from all provisions of RSA 32 relative to limitation and expenditure of municipal monies, such as the 10% rule.

Balance Sheet Deficit Reduction – School

To see if the school district will vote to raise {\$AMOUNT} to reduce the general fund deficit pursuant to RSA 194:3-b.

DRA Note: RSA 189:28-a requires the school board to publish the general fund balance sheet in the annual report or post it at the annual meeting. If the fund balance is in deficit, this law requires inserting an article in the warrant recommending the action deemed appropriate, such as having a professional audit to determine the exact amount of the deficit. Another action might be to raise money to reduce the deficit.

Deficit Appropriation – School

To see if the Town will vote to raise and appropriate \$15,000 for the school district for the current year to cover unanticipated repairs at the middle school.

DRA Note: A deficit appropriation is handled differently from a balance sheet reported deficit. For a school district it means an additional appropriation for the current school year (July – June). The revenue source is new taxes to be raised when tax rate is calculated in the fall (September – December) of the current school year. The town would pay the amount of the deficit appropriation to the school district in the current school district fiscal year.

42

Suggested Warrant Articles (1/2017)

Supplemental Appropriation – School or Optional Fiscal Year

To see if the school district will vote to raise and appropriate a supplemental appropriation of \$20,000 for additional heating costs for the current school year. This amount will be funded from existing revenues.

DRA Note: A supplemental appropriation at the annual meeting increases the appropriation for the current fiscal year. It is funded from existing excess revenues received during the current fiscal year or existing fund balance. No additional taxes will be raised for a supplemental appropriation.

Fund Balance Retention – School

To see if the school district will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:11.

DRA Note: In accordance with RSA 198:4-b, II, at the annual meeting, the voters may authorize the district to retain a total unassigned general fund balance in an amount that is up to 2.5 percent of that fiscal year's net assessment pursuant to RSA 198:5. The retained fund balance may only be used to reduce the tax rate or to be used as an emergency revenue source under RSA 32:11. This authorization would remain in effect until rescinded.

Suggested Warrant Articles (1/2017)

Special Revenue Funds

RSA 31:95-c allows municipalities to restrict revenue or portions of revenue from a specific source to expenditures for those specific purposes if within the district's purpose. The provisions of this section are **limited to municipal activities funded primarily through user fees such as franchise, ambulance, or recycling fees.** In order to establish a special revenue fund, the selectmen must hold a public hearing on the question at least 15 days, but not more than 30 days, before the question is to be voted on at the annual meeting or deliberative session if SB2. Notice of this hearing is to be posted in two public places in the municipality and published in a newspaper of general circulation at least seven days prior to the hearing. The wording of the warrant article is dictated by statute found in RSA 31:95-d, I(c).

If adopted, the law allows revenues from special highway funds, such as block grants from the state highway funds, motor vehicle permit fees, parking fees or fines, or other highway related revenues to be put in a special revenue fund to be appropriated for highway expenditures. If there is a capital improvement plan in place per RSA 674:5-8, the appropriate revenue can be restricted for a special capital improvement plan fund.

Such revenues and expenditures are accounted for in a special revenue fund separate from the general fund. Any surplus in this fund is not considered part of the general fund accumulated surplus. This surplus shall not be transferred to or expended for any purpose or appropriation until the legislative body votes a specific amount for a purpose related to the source of revenue.

Special Revenue Fund

Shall we adopt the provisions of RSA 31:95-c to restrict (insert portion as a fractional or dollar amount) of revenues from (*insert source*) to expenditures for the purpose of (*insert purpose*)? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the (-----) fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of revenue. (Majority ballot vote).

DRA Note: Special revenue funds can be rescinded. Use the same wording as above only replace the word "adopt" with "rescind". Any remaining amounts in a rescinded fund will become part of the general fund accumulated surplus. The amounts cannot be "transferred" to another fund without an additional appropriation. The source or purpose of an existing special revenue fund can be expanded or changed by a warrant article at an annual meeting. These changes require a 2/3 vote of all the voters present and voting.

Suggested Warrant Articles (1/2017)

Special Warrant Articles

Special warrant articles per RSA 32:3, VI are: petitioned warrant articles with appropriations; warrant articles to issue bonds or notes; appropriations to or from a separate fund such as a trust, capital reserve, or special revenue fund; or a warrant article designated by the governing body as "special" or "non-lapsing" or "nontransferable" or calls for an appropriation of an amount for a capital project under RSA 32:7-a. Special warrant articles must indicate the recommendation or non-recommendation of the governing body and budget committee if there is one. RSA 31:131 states that petition articles may be placed on the warrant by the selectmen, even in the absence of any petition.

Per RSA 32:10, I (d), "Any amount appropriated at the meeting under a special warrant article may be used only for the purpose specified in that article and shall not be transferred."

If an appropriation for a special project item is included in the operating budget in the capital projects line and construction is not started (or started but not completed) by the end of the budget year, the monies raised would normally lapse to the general fund balance (surplus) at year-end if not encumbered by a properly executed contract, purchase order, etc. By separating that special project out and designating it as "**special**" in a separate article allows the appropriation to

be brought forward the following year if so voted by the governing body at one of their meetings prior to the close of the fiscal year. Some special warrant articles must state that it is "**special**" or "**non-lapsing**" and should designate a lapse date; for example December 31, 2016, (up to 5 years after year-end), otherwise any special warrant article may be encumbered for one additional year at a properly noticed meeting.

Non-Lapsing Special Warrant Article

To see if the municipality will vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to resurface the playground. This will be a non-lapsing appropriation per RSA 32:7, VI, and will not lapse until the playground is completed or by June 30, 2016, whichever is sooner. The governing body and the budget committee recommend this appropriation. (Majority vote required).

DRA Note: A project that won't be completed within the budget year could be addressed in a "**special non lapsing**" warrant article (see RSA 32:3, VI and 32:7, VI). If the project is completed in this budget year, no further action is required and the balance of the appropriation would lapse into the general fund balance. However, if the project is not completed, the balance could be carried forward into the next budget year. If the special warrant article had not specified the number of years for the project, the governing body must meet and vote to encumber the funds for one additional year (RSA 32:7, V).

Appropriation for a Capital Project

To see if the municipality will vote to approve the reconstruction of the park pavilion to bring it back to its original functional use at a cost not to exceed \$150,000 payable over a term of five (5) years with an annual appropriation of \$30,000, and further to raise and appropriate \$30,000 for the first year's payment. In each of the following 4 years the appropriation of \$30,000 will be contained in the operating budget and the default budget. This is a special warrant article. (2/3 or 3/5 if SB2) majority vote required for passage.

DRA Note: Chapter 109, Laws of 2013 amended RSA 32:3, VI, to add an additional definition for Special Warrant Article and RSA 32:7, to include appropriations for capital projects. The law change allows a municipality to raise and appropriate funds at an annual meeting for an identified project which would be lawful under RSA 33:3 or RSA 33:3-c. The appropriation would be for a term beyond one fiscal year, but could not exceed five (5) fiscal years. The article must indicate the total cost of the project, the number of years and the amount that will be appropriated in each of those years. Passage requires either a 2/3, or 3/5 majority vote if SB2 for passage. Please refer to RSA 32:7-a, for specifics.



NHMA Guidance on 2021 Annual Meeting*

December 4, 2020

***This guidance is subject to further update, clarification, and supplemental material. Please visit NHMA's COVID-19 webpage to ensure you are reading the most recent version of our guidance and any supplemental information that may be available.**

HB 1129: "Drive-Thru Voting"

In order to afford local governments the option of holding a virtual annual meeting in 2021, the Legislature adopted [HB 1129](#) (2020 N.H. Laws Chapter 8). The Temporary Optional Town Meeting Procedures of HB 1129, Paragraph 8:3, are set forth at length below, and may be used for either SB2 or "traditional" annual meetings.

The governing body of a town, school district or village district may elect to convene the annual meeting to approve the posted warrant through a two (2) step process. Where that decision is going to be made after the warrant has been posted, and thus the town meeting has been scheduled, the moderator should make a determination under 40:4 that an "emergency" (Covid-19) has "render[ed] use of the meeting location unsafe," and the select board would then exercise the option to conduct a virtual meeting as permitted by HB 1129. All procedures that would normally precede posting of the annual meeting warrant would still be followed as prescribed in RSA chapter 39, RSA chapter 40, RSA chapter 52, RSA chapter 194. When the governing body undertakes to employ HB 1129 to conduct the annual meeting virtually, the regular municipal legal counsel should be consulted.

Step 1: First, the governing body must hold two (2) live virtual meetings to inform the voters about the proposed optional meeting procedures, discuss the warrant articles and finalize the warrant content.

Before the first virtual information session is held the governing body shall mail notice to all registered voters at least seven (7) days prior to that first session providing the date and time of the meeting and the virtual meeting access information. This means that each voter shall receive an individually addressed piece of mail, regardless of the number of voters at each address location. The notice must also describe the procedures to be followed for conducting the annual meeting under provisions of HB 1129. The notice will also inform voters that a second virtual meeting will be held by the governing body seven days later. This first information session would be a review of the warrant, article by article. During the first information session, the proposed optional town or school district meeting procedures must also be outlined. The first information session will be conducted by the governing body chairperson or by the moderator. It would be optional whether the first information session would be interactive with members of the public offering comment via online means.

After the first virtual meeting is adjourned, questions and comments from the public shall be solicited and received via electronic mail, voice mail, text message, or by other electronic means. Comments are not restricted to registered voters, but of course the governing body can decide how much weight to give to comments from non-voters.

Within seven (7) days of the first information session, the governing body shall hold another live virtual meeting to consider and address comments received from the public after the first session. At that meeting the governing body shall discuss, debate, and be permitted to amend the posted warrant. This delegates to the governing body the sole authority to put the warrant in final form. Like the first information session, this second virtual meeting could either be conducted by the chair of the governing body or by the moderator. It would also be optional whether the second information session would be interactive with the public participating via online means.

Step 2: Second, after the last information session the governing body would make the final warrant available electronically for printing by voters to be brought to the voting session. The final warrant that is provided electronically would be in the nature of a sample ballot. The actual ballot to be used for voting purposes would only be provided to each voter at the drive-up voting session. Although HB 1129 permits the governing body to schedule the date and time of the voting session, ideally the date of the voting session should comply with the date prescribed as the Official Ballot Voting Day as defined in RSA 652:16-g. Therefore, it is recommended that the drive-up voting session for a traditional town or school district meeting would be March 9, 2021 or May 11, 2021. For an SB 2 town or district the drive-up voting session would be on March 9, 2021, April 13, 2021, or May 11, 2021. However, in a town where town elections and school district elections are coordinated, it will be necessary for the town and school district to cooperate, and this may require the drive-up voting session to be held on a different day, especially if the school district is using HB 1129 and the town is not, or vice versa.

Voting on final warrant articles shall be by secret ballot cast by voters through drive-up procedures to ensure appropriate social distancing. For SB 2 municipalities and districts, voting by official ballot for the election of officers and for voting on all warrant articles will proceed as provided in RSA 40:13. In a traditional town or district meeting municipality, an official ballot will be printed for the election of officers and other items that are required to be placed on the official ballot. All other warrant articles will be printed on a separate ballot ("the alternative ballot").

The first article on the SB 2 Official ballot or the alternative ballot shall ask whether voters approve the optional meeting procedures. If the optional procedures are not approved by a simple majority, all other warrant articles shall be deemed disapproved. However, the election of officers and action on other items on the initial ballot will be effective. (Because of an ambiguity in the bill, if an SB 2 town or district does not approve the optional procedures, there is some uncertainty about whether the election of officers would be deemed effective.) If the optional voting procedures are approved, then all other votes on warrant articles shall be deemed the final action of the meeting, provided that if the operating budget warrant article is not approved, the governing body may vote to:

- (a) Convene a meeting before September 1 to adopt an operating budget; or
- (b) Elect to deem that the meeting has adopted the previous year's operating budget article, not including separate warrant articles.

Municipalities or school districts that will be voting on bond articles under the provisions of RSA 33:8 and RSA 33:8-a should plan to consult your bond counsel or the Municipal Bond Bank for any additional procedures that should be followed.

***This guidance is subject to further update, clarification, and supplemental material. Please visit NHMA's COVID-19 webpage to ensure you are reading the most recent version of our guidance and any supplemental information that may be available.**

In-Person Annual Meetings & Masks

For those towns that do hold in person deliberative or business sessions, NHMA interprets EO #74 to apply to those meetings, and persons attending those meetings who cannot consistently maintain a physical distance of at least six feet from persons outside their household must wear a mask or cloth face covering over their noses and mouths. Local officials should review [NHMA's guidance on EO#74](#).

Other Voting-Related Issues

NHMA is pursuing clarification on several other town meeting and election issues. We will keep you updated, and we will also update this guidance if additional clarification or orders/guidance from the state becomes available.

HB 1129- 8:3 Temporary Optional Town Meeting Procedures; State of Emergency. Towns, village districts, and school districts that are unable to hold in-person annual meetings in 2020 or 2021 due to novel coronavirus disease (Covid-19) may conduct virtual meetings in accordance with this section. At the option of the governing body, the town or school district meeting may be convened and proceed to approve the posted 2020 or 2021 warrant in the following fashion:

I. The governing body shall host a live virtual meeting and information session, during which the proposed optional town or school district meeting procedures shall be outlined and warrant articles discussed. At least 7 days prior to this informational session, notice shall be mailed to all registered voters describing the procedures to be followed for conducting an annual meeting pursuant to this section. After the live, virtual meeting is adjourned, questions and comments from the public shall be solicited and received via electronic mail, voice mail, text message, or by other electronic means.

II. Within 7 days of the information session, the governing body shall hold another live virtual meeting to consider and address comments received from the public. The governing body shall then discuss, debate, and be permitted to amend the posted warrant. The final warrant, as amended, shall then be made available electronically for printing by voters to be brought to the voting session, which shall be scheduled for a date and time to be determined by the governing body.

III. Voting on final warrant articles shall be by secret ballot cast by voters through drive-up procedures to ensure appropriate social distancing. In a town or district that uses the official ballot for the election of officers and has not yet held its town or district election, an official ballot will be printed for the election of officers and other items that are required to be placed on the official ballot. All other warrant articles will be printed on a separate ballot ("the alternative ballot").

IV. The first article on the alternative ballot shall ask whether voters approve these optional meeting procedures. If the optional procedures are not approved by a simple majority, all other warrant articles shall be deemed disapproved. However, the election of officers and action on other items on the initial ballot will be effective. If the optional voting procedures are approved, then all other votes on warrant articles shall be deemed the final action of the meeting, provided that if the operating budget warrant article is not approved, the governing body may vote to:

(a) Convene a meeting before September 1 to adopt an operating budget; or

(b) Elect to deem that the meeting has adopted the previous year's operating budget article, not including separate warrant articles.

V. In a town or district using the official ballot referendum (SB 2) form of annual meeting that has held its deliberative session but has not yet held its official ballot voting sessions, the governing body may choose to use the drive up procedures in paragraph III for the official ballot voting session, and paragraphs I and II shall not apply.

***This guidance is subject to further update, clarification, and supplemental material. Please visit NHMA's COVID-19 webpage to ensure you are reading the most recent version of our guidance and any supplemental information that may be available.**