

**OFFICE OF THE SUPERINTENDENT OF SCHOOLS
106 Hancock Road
Peterborough, New Hampshire**

CONTOOCOOK VALLEY SCHOOL BOARD

Policy Committee

**Tuesday, June 2, 2020
5:00 p.m.**

Physical Location: None

Virtual Location:

<https://us02web.zoom.us/j/85210045208?pwd=SXBxQ0VZdmZZeU1XVFI4SkIQYnNwZz09>

Meeting ID: 852 1004 5208

Password: 8YYaXV

Phone: +1 312 626 6799 US

Meeting ID: 852 1004 5208

Password: 810370

AGENDA

School Board Committee Members:

- Katherine Heck
- Janine Lesser
- Kevin Pobst
- Tim Theberge
- Stephen Ullman

- 1. Call Meeting to Order**
- 2. Accept Minutes of May 19, 2020**
- 3. Suicide Prevention Policy**
- 4. Town Payment Policy Development**
- 5. Other**
- 6. Adjourn**

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CONTOOCOOK VALLEY SCHOOL BOARD

Policy Committee

Tuesday, May 19, 2020
5:00 p.m.

Physical Location: None

Virtual Location:

<https://us02web.zoom.us/j/83063343662?pwd=UHZxMHJlOjRlY0ZlN3liVGNlQWthdz09>

Meeting ID: 830 6334 3662

Password: 1jJrfQ

Phone: +1 312 626 6799 US

Meeting ID: 830 6334 3662

Password: 276350

MINUTES

School Board Committee Members:

- Katherine Heck
- Janine Lesser
- Kevin Pobst
- Tim Theberge
- Stephen Ullman

Present: Janine Lesser, Kevin Pobst, Tim Theberge, Stephen Ullman, Dr. Kimberly Saunders, Lori Schmidt, Alan Edelkind, Katherine Heck (5:27 p.m.), Dr. Ann Forrest (5:35 p.m.)

1. Call Meeting to Order

Janine Lesser called the meeting to order at 5:30 p.m.

2. Suicide Prevention Policy

Dr. Saunders referenced a previously shared document in Google Drive. In particular, a sample policy JLDBB, Suicide Prevention and Response was discussed. What must be included in the policy and what is not required necessarily were reviewed. The sample policy has pieces not required by law or that exceed the law. The Policy Committee and School Board will need to decide what they would like included. Kimberly Saunders; recommended not including items not required by law in the policy. Kimberly said that if the policy is beyond the law, the district takes on the associated responsibility.

Kevin Pobst suggested that the implementation pieces would be important to know in advance. Kimberly said that the policy has not yet been adopted so she does not know yet.

This policy is far more prescriptive than most other policies. Policy should be as timeless as possible.

Tim Theberge agreed to take the documents and bring forward a first draft.

Janine Lesser said that there are staffing and budgetary notations included. She asked the Superintendent if she believed additional staff would be required. Kimberly Saunders said that she will know more in time; likely November.

Sometimes, pieces of legislation are driven by a particular organization or group. Kevin Pobst asked where this legislature came from. He said that he asks in the event that we anticipate that personnel, time, or money might be needed. It would be interesting to know more about the driver.

Kimberly Saunders said that this came at a time where the State saw a pretty significant increase in pre-teen and teenager suicide. While NAMI and other groups were involved, this evolved out of a need. She agreed that the two-hour training for each staff member is a concern. Dr. Saunders said that we have very skilled people locally as well as several social workers in house. She added that she believes that the lobbying came after the legislature.

Stephen Ullman asked if it would be possible not to hire a Suicide Prevention Coordinator and give current staff additional training with Suicide Prevention experts.

Dr. Saunders said that the amount that our two social workers are trained in i.e. CPI, LSCI is significant. Adding more eventually changes their job description.

In the document, 2h. Dissemination of the plan is not in SB 282, Pg. 3, item 2 is not in the policy. Annual Staff Training recommendations should state a start date rather than the March 2021 completion date.

What would be included in the Student Handbook? A note that resources are available and contact information. The key in the ConVal School District is to tie in working with local community resources.

3. Town Payment Policy Development

Tim Theberge said that there is the expectation that towns are making payments. When it goes awry is when a policy is needed.

Dr. Saunders said that she cannot find another district in NH that has a policy on Town Payments. She can reach out to the district attorney to request a draft with appropriate information.

Janine Lesser said that the RSA clearly states that the towns have to pay the school district.

Stephen Ullman said that the school district has no ability to borrow money but the towns do, as Dick Dunning had noted at another meeting. In addition, the district has ongoing debt obligations.

Kimberly Saunders said that she felt that Katherine Heck has the best skill set to draft a policy and then run by the district's legal.

Katherine Heck said that she could find no existing policy on this topic through her connections. She added that a policy would read like a board procedure. It could be effective in outlining the payment schedule and state that the payment will be made no later than "X". It would be a clear and concise process. Otherwise, a memorandum of understanding would be needed and would be a legal binding document that would surpass policy.

Janine Lesser said that she thought that a table would develop that would highlight the expectations of the towns in terms of payment. She asked if we are going beyond that. Katherine Heck said that the district already provides the towns with a payment schedule.

Kimberly Saunders said that one of the things that happens is that a town will call the Business Administrator requesting more time to pay. She does not want that decision to fall on the Business Administrator. That level of decision making should fall to the Board. A recommendation from administration should accompany it. Decisions should not be made for one town and then another.

Kevin Pobst said that he thought that a description of what the district will do in good faith with the towns should be included in the policy. Expectations from the towns would be outlined as well. A draft could be shared with the Selectmen's Advisory Committee.

Katherine Heck shared that, over her 15 years as Greenfield Treasurer, she has noticed changes in the payment schedule. It is important for cash flow. It is more the process and the procedure for town payments.

Stephen Ullman agreed with Janine not to cast too far.

Tim Theberge said that he was in favor of getting something in writing to put towns off in calling to make special requests. There is a higher bar that needs to be established for a town to make such a request.

Kevin Pobst asked the procedure to get something on a future Policy Agenda. The procedure was to go to the Chair and she will consult with the Superintendent.

4. Other

None.

5. Adjourn

Stephen Ullman motioned to adjourn at 5:57 p.m. Katherine Heck second. Unanimous.

Respectfully submitted,

Brenda Marschok

Contoocook Valley School Board SUICIDE PREVENTION AND RESPONSE

The Board is committed to protecting the health, safety and welfare of its students and school community. This policy supports federal, state and local efforts to provide education on youth suicide awareness and prevention; to establish methods of prevention, intervention, and response to suicide or suicide attempt (“postvention”); and to promote access to suicide awareness, prevention and postvention resources.

A. District Suicide Prevention Plan and Biennial Review.

1. Plan: The Superintendent, or their designee, shall develop and provide to the Board for approval, a coordinated, evidence-informed District Suicide Prevention Plan (the “Plan”) to include guidelines, protocols and procedures with the objectives of prevention, risk assessment, intervention and response to youth suicides and suicide attempts.
2. Biennial Review: No less than once every two years, the Superintendent, or their designee, in consultation with input and evidence from community health or suicide prevention organizations, and District health and guidance personnel, shall update the District Suicide Prevention Plan, and present the same to the Board for review. Such Plan updates shall be submitted to the Board in time for appropriate budget consideration.

B. Community-Based Suicide Prevention Efforts

1. The District shall develop and maintain cooperative relationships with and coordination efforts between the District and community suicide prevention programs and personnel. This effort must also include cooperative efforts between the District and any chartered public schools within the District.
2. The District shall, as appropriate, utilize community partners and assets to develop age appropriate student educational programming, such that all students receive information in the importance of safe and healthy choices and coping strategies, recognizing risk factors and warning signs of mental disorders and suicide in oneself and others, and providing help-seeking strategies for oneself or others, including how to engage school resources and refer friends for help.
3. The District shall, as appropriate, utilize community partners and assets to develop or assist in the development of the annual staff training required under this policy.
4. The District shall update, annually, a list of State and community crisis or intervention referral intervention information, and names and contact information for the suicide prevention contacts within each school. This information must be made readily available to students, parents, faculty, staff, and school volunteers.

- C. Annual Staff Training. The Superintendent, or their designee, shall assure that all school building faculty and staff, including contracted personnel, receive at least two hours of training in suicide awareness and prevention. Such training may include such matters as youth suicide risk factors, warning signs, protective factors, intervention, response procedures, referrals, and postvention and local resources. This training should also be made available to designated volunteers and third-party vendors, as appropriate.

Draft Policy JLDBB

**Contoocook Valley School Board
SUICIDE PREVENTION AND RESPONSE**

Legal References:

RSA 193-J: Suicide Prevention Education

District Policy History:

First reading: _____

Second reading: _____

Adopted: _____

Contoocook Valley School District
Schedule of Tax Payments due to the School District

1. The Contoocook Valley School Board authorizes the Superintendent and his/her designee to determine the annual schedule of payments due to the school district. Pursuant with RSA 194:9 and RSA 195:14 the schedule of payments shall be prepared District Treasurer and certified by the Superintendent and his/her designee, based on projected cash flow needs of the district.

Or

(based on the language of RSA 195:14 can the board delegate the approval of schedule of payments needed for the year?)

- 1.A. The Contoocook Valley School Board shall determine the annual schedule of payments due to the school district. Pursuant with RSA 194:9 and RSA 195:14 the schedule of payments shall be prepared District Treasurer and certified by the Contoocook Valley School Board, based on projected cash flow needs of the district.

New Hampshire state law sets the property tax rate. Local school tax and state school tax money are collected by the respective town tax collector and remitted to the respective town treasurer. Pursuant with RSA 195:14 “The selectmen shall pay over to the treasurer of the cooperative district such portions of the sums so raised as may reasonably be required according to a schedule of payments needed for the year as prepared by the treasurer and approved by the cooperative school board.” and RSA 198:5 “ The selectmen of the town, in their next annual assessment, shall assess upon the taxable property of the district a sum sufficient to meet the obligations above enumerated, with such alterations thereof as may be voted by the district, and shall pay the same over to the district treasurer as the school board shall require for the maintenance of schools”

2. Pursuant with RSA 198:5 the schedule of payments will be communicated on behalf of the Contoocook Valley School Board by the Superintendent and his/her designee to the Board of Selectmen of each member Town twice annually. The estimated schedule of payments will be communicated with each member town no later than *August 1st* following the March vote. The revised schedule will reflect the actual payment due following the October tax rate setting and will be communicated with each member town no later than *November 15th*. Monthly payments will be due to the district Treasurer no later than the *10th of each month*. (Dates TBD)

3. Only upon written request to the School Board from the Board of Selectmen will any request for modification to the payment schedule be considered. Pursuant with RSA 198:7” If the selectmen neglect to assess, assign or pay over the school money as aforesaid they shall pay for each neglect a sum equal to that so neglected to be assessed, assigned or paid over, to be recovered by action of debt, in the name and for the use of the district by the school board.”

Legal References:

- RSA 194:3
- RSA 194:7
- RSA 194:9
- RSA 195:14
- RSA 198:5
- RSA 41:2-h
- RSA 41:8

District Policy History:

First Reading: _____

Second Reading : _____

Adopted: _____

Applicable RSA's

School District

Section 194:3

194:3 Powers of Districts. –

School districts may raise money, as required by law, or, in addition thereto:

- I. To procure land for lots for schoolhouses and school administrative unit facilities, and for the enlargement of existing lots;
- II. To build, purchase, rent, repair, or remove schoolhouses and outbuildings, buildings to be used for occupancy by teachers in the employ of such school district, and buildings to be used for educational administration including office facilities for school administrative units;
- III. To procure insurance against such risks of loss, cost or damage to itself, its employees or its pupils as its school board may determine;
- IV. To provide group plan life, accident, medical, surgical and hospitalization insurance benefits, or any combinations of such benefits, for all regular employees of the district and their dependents, the cost thereof to be borne in whole or in part by the district;
- V. To plant and care for shade and ornamental trees upon schoolhouse lots;
- VI. To provide suitable furniture, books, maps, charts, apparatus and conveniences for schools;
- VII. To purchase vehicles for the transportation of children;
- VIII. To provide for health and sanitation;
- IX. To provide for adult high school diploma and continuing education programs; and
- X. To pay debts.

Section 194:7

194:7 Assessment. – The selectmen shall annually assess upon the ratable estate of the district a sum equal to the amounts determined by the district, and shall pay over the same to the district treasurer.

Section 194:9

194:9 Apportionment of School Moneys. – Every district situate in 2 or more towns shall be entitled to its just proportion of school taxes, income from school funds, according to the value of property taxable therein.

Section 195:14

195:14 Certification of District Taxes. –

I. Voted Appropriations.

(a) The cooperative school board shall annually within 20 days of the close of the meeting certify to the commissioner of revenue administration and the state department of education, upon blanks prescribed and provided by the commissioner of revenue administration for the purpose, a certificate of the several appropriations voted by the district and estimated revenues, so far as known, and such other information as the commissioner of revenue administration may require.

(b) The commissioner of revenue administration shall examine such certificates and delete any appropriations which appear not made in accordance with the law, and adjust any sum, in accordance with RSA 21-J:35, which may be used as a setoff against the amount appropriated when it appears to the commissioner of revenue administration such adjustment is in the best public interest.

(c) The commissioner of revenue administration shall certify to the state department of education the amount to be apportioned among the pre-existing school districts. This amount shall be the balance before the adequate education grant revenues are applied.

(d) Unless the provisions of RSA 195:14-a are adopted, the state department of education shall determine each municipality's proportional share of the net appropriation after application of the grants as follows:

(1) First, the department shall determine each pre-existing district's proportional share of the amount to be apportioned based on the cooperative school district formula.

(2) Second, the department shall then deduct each pre-existing school district's adequate education grant.

(3) If the resulting amount is less than zero, the department shall reduce the adequate education grant under RSA 198:41 by the difference.

(4) The department shall notify the commissioner of the department of revenue administration of its determination.

(e) Upon certification by the commissioner of revenue administration, the selectmen of each town shall seasonably assess the taxes as provided by law.

(f) The selectmen shall pay over to the treasurer of the cooperative district such portions of the sums so raised as may reasonably be required according to a schedule of payments needed for

the year as prepared by the treasurer and approved by the cooperative school board, but no such payment shall be greater in percentage to the total sum to be raised by one local district than that of any other local district comprising such cooperative school district.

II. Non-voted Appropriations.

(a) Whenever a cooperative school district assumes any obligations of a preexisting district the cooperative school board shall also certify to the commissioner of revenue administration and the state department of education the amount to be raised by taxation to pay such obligations as they become due, and the state department of education shall determine the proportional part thereof to be borne by each preexisting district and notify the commissioner of revenue administration.

(b) The commissioner of revenue administration shall then add the amount determined under subparagraph (a) to the other sums to be raised by said pre-existing districts and include the same in computing the rate percent of taxation for each pre-existing district, unless the articles of agreement or existing arrangement provides otherwise.

(c) Whenever a cooperative school district has assumed the obligations of a preexisting district, the amount of each payment of principal and interest on all obligations which have been thus assumed shall be annually assessed and collected without any vote or other act of approval whatsoever.

III. (a) The adequate education grant used in subparagraph I(d) shall be based on the revised estimated revenues contained in the report required in RSA 198:4-d, II.

(b) If the commissioner finds that the actual adequacy grant used in the prior year was inaccurate or inappropriate, the commissioner shall perform a town-specific reconciliation adjustment for each town's estimates in question against the apportionment. The difference between the recomputed apportionment and the apportionment determined under subparagraph (a), and the difference between the actual adequate education grant provided under RSA 198:42 for the prior year and the grant amount estimated in the prior year under subparagraph (a), shall be the basis for the town-specific reconciliation adjustment.

Source. 1947, 199:11. 1951, 213:1, par. 14. RSA 195:14. 1955, 334:3. 1963, 258:11. 1973, 544:8. 1995, 137:5. 1996, 158:7. 1999, 17:38; 281:6-8. 2004, 200:10. 2005, 257:16. 2006, 6:5. 2007, 270:3, eff. June 29, 2007. 2012, 198:8, eff. July 1, 2012.

Section 198:5

198:5 Assessment. – The selectmen of the town, in their next annual assessment, shall assess upon the taxable property of the district a sum sufficient to meet the obligations above enumerated, with such alterations thereof as may be voted by the district, and shall pay the same over to the district treasurer as the school board shall require for the maintenance of schools.

Section 198:7

198:7 Neglect to Assess, Etc. – If the selectmen neglect to assess, assign or pay over the school money as aforesaid they shall pay for each neglect a sum equal to that so neglected to be assessed, assigned or paid over, to be recovered by action of debt, in the name and for the use of the district by the school board.

Selectmen Obligations

Assessment & Payment of Educational Taxes (RSA 194:7 ; 195:14 & 198).

Section 41:2-h

41:2-h Warrants. – The selectmen shall forthwith deliver to the chairman of the elected board of assessors, all warrants for the assessment of state and county taxes which may be addressed to them, and all certified copies of the votes of school districts for raising district taxes which may be delivered to them; and the same shall be sufficient authority for the assessors to assess and direct the town tax collector to collect such taxes.

Section 41:8

41:8 Election and Duties. – Every town, at the annual meeting, shall choose, by ballot, one selectman to hold office for 3 years. The selectmen shall manage the prudential affairs of the town and perform the duties by law prescribed. A majority of the selectmen shall be competent in all cases.

This is the only written example I can find of an “understanding” for how Town’s pay schools in NH

AMHERST & MONT VERNON 2016

THE REVENUE CYCLE

Jan: The MS-26 (school posted budget) is posted by the last Monday in January along with the warrant and default budget.

Mar: Budget is voted upon

Mar: BA sends the following to the DRA, DOE, and towns of Amherst and Mont Vernon: MS-26, MS-22 (report of appropriations actually voted), default budget, signed deliberative minutes, and the certified ballot by the deadline of 20 days after the meeting. The DRA copies are submitted electronically through the DRA website.

May: Business Office sends the town a preliminary cash flow for the next fiscal year. The town will use the preliminary cash flow to fund the schools until the tax rate is set in the fall.

Jul: Special Education Department completes data submission to state for prior fiscal year for out-of-district and in-district special education costs. This will be used by State to calculate catastrophic aid.

Jul/Aug: Prior to the August school board meetings, the following reports are completed by the Business Office: DOE/MS 25 – School Financial Report and the MS-24 – School Revised Estimate of Revenues.

Mid-Sep: The state takes Special Education Department data from each public entity and allocates a set amount of money between all schools. State releases a preliminary figure of the pro-rated amount of CAT Aid to be used on the MS-24.

THE REVENUE CYCLE

End of Sep: DRA contacts the BA to discuss last minute changes to the MS-24 in order to set the tax rate. The BA is able to use 55-75% of Cat Aid, based on their discretion. BA also revises other local revenues.

Sep/Oct: The Department of Ed provides amounts of the adequacy aid, state property tax and building aid (grandfathered for existing bonds only) for MS-24.

Oct: DRA revises the MS-24 and sends to the district, per discussions with the BA. Tax rate is set. These are the final revenue numbers. Final tax rate setting documents are received from the DRA via email. We receive these for the towns of Amherst and Mont Vernon. The BA then determines the Souhegan Cooperative School District apportionment, how much each town must pay towards this apportionment, and allocates the rest to Amherst School District and Mont Vernon School District.

Nov/Dec: For the following year revenues, BA works with various school personnel to arrive at in-house estimates for all local revenues.

Dec: The Business Office books the final revenue into Infinite Visions for the current fiscal year.

Dec: State performs an audit of each public entity's SPED data submission for validity and appropriateness of expenditures. A final number for CAT Aid is released by the end of December. Revisions do not change the current year's revenue budgets.

Jan: The Business Office prepares a final cash flow and sends to towns of Amherst and Mont Vernon for the remainder of the year.

Property taxation and school funding are closely linked in all over the United States. Nearly half of the total property tax dollars collected in the United States are used to finance public elementary and secondary education. "New Hampshire is notable, among other things, for being the state most reliant upon property taxation for state-local revenue. It derives over 60 percent of its state-local taxes from property taxation compared to 31 percent for the average state. Reliance on property taxation decreased only slightly after the 1999 education finance restructuring, largely due to the state's use of a state property tax to fund about half of its restructured school aid program (see figure 5f). New Hampshire is one of several states, including Michigan, which enacted a state property tax as part of its school finance restructuring." Kenyon, 2016

Understanding the Tax Rate setting and the Tax Collection process can be helpful as the school is so heavily reliant on taxation as a primary source of funding.

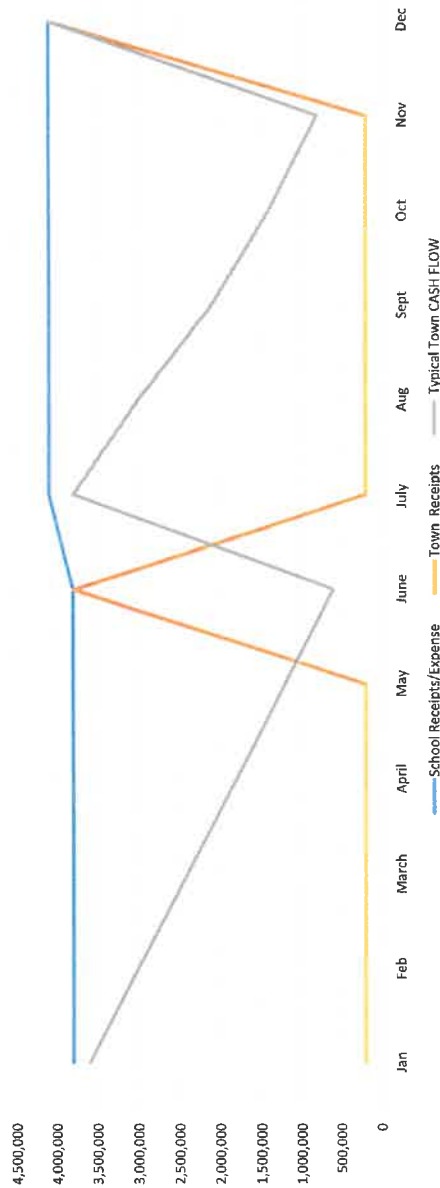
Budget mechanics

- The school year and its budget runs from July 1 thru June 30th. The budget is voted on in March preceding its July 1 start.
- The budget is paid for, partially by taxes, in June and December of its school year. The first bill is a prepayment that is based on fifty (50) percent of the prior year's taxes. The second bill is based on the annual tax rate set in October of each year minus the pre-payment.
- The school district returns any unspent funds not used in the prior school year and these unspent funds are reflected in a lowering of the current portion of the local school tax on the December bill.
- The books for the 2019-2020 school year close on June 30, 2020, and are audited at that point in time to determine fund balance. Savings/expenses occurred during this school year is determined.

Cash Flow mechanics

- A typical Town cash cycle will have cash on hand amounts decreasing as the June and December tax collection approaches. (see graph below).
- The March Town and School Warrant increases are not collected until the December tax bill- net effect: there is a 7-month window where cash on hand has to be sufficient cover the additional increases in the approved March budget. Fund Balance levels of retention play a significant role in cash flow.
- Understanding that this is a natural cycle within an organization and is directly tried to cash flow allows for the prudent management of cash throughout the year.
- Anticipating this cycle, strategies can be implemented to maximize cash flow at low points during the cycle.

Chart Title



How the Tax Rate is Set

The tax rate setting is not a function of local government. Property tax rates are set by the state each fall by the Department of Revenue Administration (DRA) located in Concord. Consider it a form of check and balance for the community.

To do the calculation each municipality must send in its total assessed value, exemption and credit figures, and municipal budget. The school district and county also send in their respective budgets and the legislature sets the state education figure.

Once all the DRA receives these items, the tax rate is calculated by dividing the total of the budgets by the total taxable assessed value of each community.

Forms and Documents

Currently there are 31 forms that are part of the tax rate setting process ("TRSP"). Forms are broken into subsets: City/Town, School Districts, Village Districts, and Counties, laid out respectively in the tables below. More detailed information about the required forms can be found in the References articles.

City/Town Forms		
Form	Name	Due Date
MS-1	Summary of Valuation	September 1 st
MS-232	Report of Appropriations as Voted	Meeting Date +20
MS-434	Revised Estimate Reviews	September 1 st
MS-535	Financial Report	Apr 1 st (CY) or Sept 1 st (FY)
MS-636	Budget of the Town	Meeting Date +20 days
MS-6c	Budget of the City	Meeting Date +20 days
MS-737	Budget of Town w/ Municipal Budget Committee	Meeting Date +20 days
MS-9	Report of Trust Funds	Mar 1 st (CY) or Sept 1 st (FY)
MS-10	Report of Common Trust Investments	Mar 1 st (CY) or Sept 1 st (FY)
MS-123	Report of Town/City Officials	Meeting Date +20 days

MS-50	Treasurer's Report of Borrowing	RSA 33:7 & RSA 33:8
MS-60	Auditor's Report	Within 10 days of acceptance
MS-60A	Auditor Option and Schedule	close fiscal year+10 days
MS-60W	Audit Waiver Request, if applicable	close fiscal year+45 days
MS-61	Tax Collector's Report	Mar 1 st (CY) or Sept 1 st (FY)

School District Forms		
Form	Name	Due Date
MS-22	Report of Appropriations Actually Voted	Meeting Date +20 days
MS-24	Revised Estimated Revenues	September 1 st
MS-25	DRA Cover for Financial Report	September 1 st
MS-26	School Budget	Meeting Date +20 days
MS-26c	Dependent School Budget	Meeting Date +20 days
MS-27	Budget Form for School Districts with Budget Committee	Meeting Date +20 days

Village District Forms		
Form	Name	Due Date
MS-1V	Summary of Valuation	September 1 st
MS-123	Report of Officers	Meeting Date +20 days
MS-232	Report of Appropriations Actually Voted	Meeting Date +20 days

MS-434	Revised Estimated Revenues	September 1 st
MS-535	Financial Report for Village Districts	Mar 1 st (CY) or Sept 1 st (FY)
MS-636	Budget Form for Village Districts	Meeting Date +20 days
MS-737	Budget Form for Village Districts with Budget Committee	Meeting Date +20 days

County Forms

Form	Name	Due Date
MS-42	County Appropriations as Voted	September 1 st
MS-45	Annual County Financial Report	Apr 1 st (CY) or Sept 1 st (FY)
MS-46	Proposed Budget and Revenue Estimate	September 1 st

Warrant Articles

One of the most time intensive and critical steps of the TRSP is the review of warrant articles. Warrant articles are essentially town meeting agenda items for the entity. For the purposes of the tax rate setting process, a warrant article is a proposed appropriation to be voted on by the constituents at town meeting. Warrant articles require specific language to ensure they adhere to state statutes and are legally acceptable. The majority of filers submit draft warrant articles to Municipal Services in the late fall for review (optional "Pre-Review"). MS personnel provide feedback and potential language changes to the entity. The warrant articles (as posted at town meeting) coincide with the 6- and 7-series TRSP forms (MS-636, MS-6C, or MS-737 for municipalities; MS-26, MS-26C, MS-27 for Schools; MS-636, and MS-737 for Villages). At town meeting, warrant articles are either approved or rejected by the voters, and an "Appropriations as Voted" 2-series TRSP form (MS-232 for municipalities and village districts or MS-22 for schools) is filed with DRA. Additionally, town meeting minutes are submitted. MS personnel check the language of the warrant articles against the meeting minutes to determine which appropriations were approved or amended. At this point, MS personnel can disallow warrant articles if they were improperly drafted (contain incorrect language). Currently, no standardized format exists for drafting and submitting warrant articles; they are transmitted to DRA in a variety of formats, including hard copy.

NH DRA

TAX RATE SETTING PROCESS

