



503 Province Rd
Gilmanton NH 03237

VOTER'S GUIDE EXPLANATION OF TOWN WARRANT ARTICLES YEAR 2020 SECOND (VOTING) SESSION VERSION

We realize that sometimes lengthy legal language required by law to write various warrant articles can be confusing to voters who have not been actively involved in the debate that created the articles. To help voters have a clearer understanding of each topic, we have prepared the ensuing Voter's Guide for your consideration. This document is meant to explain the intent of each article and provide some background information on the topic.

This guide will be available at the Academy Building/Town Offices, 503 Province Rd, Gilmanton and online via the Town's website (www.newgilmantonnh.org). If you have any questions that can be answered before the March 10th election you can submit your questions by email at TownAdministrator@gilmantonnh.org.

The monetary articles have an overall estimated Tax impact per \$1,000 of property valuation. This is just an estimate based on a current snapshot in time using information and revenue projections that are available today. We have provided this information here and, for the first time this year, this tax impact information will also be listed on the ballot.

The First Session, also known as the Deliberative Session for the Town Meeting was held on Wednesday, February 5th 2020 at 5 pm at the Gilmanton School Multi-purpose room (cafeteria), 1386 NH-140 Gilmanton Iron Works, NH 03837, starting with the School Session and, upon completion, continued with the Town Session.

The Second Session, also known as the Voting Session for Town Meeting will be held on Tuesday, March 10th 2020 from 7 am to 7 pm at the Academy Building/Town Offices, 503 Province Rd, Gilmanton. All registered voters are eligible to participate in the process.

HOW DO I PARTICIPATE IN THE PROCESS?

You must be registered to vote.

At this point:

1. You may register with your community's Supervisors of the Checklist. By law, the supervisors are required to meet on the Saturday, 10 days prior to each election (Saturday, February, 29, 2020) Check the local newspaper or call your clerk's office for the date and time of such meeting.
2. Qualified individuals may also register to vote at the polling place on Election Day at all elections.

No matter when or where you register to vote, you will be required to fill out a standard voter registration form, and you will be asked to show proof of identity, age, citizenship, and domicile. These qualifications may be established by signing affidavit(s). Proof of identification is needed.

Further questions may be answered at SOS.NH.GOV or by contacting your local Town Clerk.

Warrant articles presented in this version of the Voters' Guide reflect the changes made at the Deliberative Session held on Wednesday, February 05, 2020 and will be on the ballot for the voting session of town meeting on March 10, 2020.

At the Voting Session of Town Meeting on March 10, 2020, voters can come to the polls anytime between 7am and 7 pm to vote on the articles as amended from the Deliberative Session. Voters cannot make any changes to the articles at the Voting Session. Voters only have the option to vote "YES" to be in favor of an article or "NO" to be opposed to an article. Proof of identification is needed on voting day.

The votes are tallied by computer and reported the same day as the polls are open. Most articles require a simple majority for passage. Some articles, such as changing the purpose of a capital reserve fund, require a 2/3 majority for passage.

HOW DO I VOLUNTEER FOR THE TOWN?

The Town relies upon volunteers to serve on the various boards, committees, and commissions as members and alternate members. Some of these positions are elected, however some are appointed by the Board of Selectmen or members of the sitting board.

Reserve Funds

Capital reserve funds, expendable trust funds and revolving funds are useful budgeting tools that allow municipalities to set money apart from the general fund for specific purposes. Understanding the differences between these funds, in terms of how money is placed into each fund and expended from each fund, is necessary to ensure that the right fund is chosen for the right job.

Capital Reserve and Expendable Trust Funds

The term "reserve fund" commonly refers to both capital reserve funds and expendable trust funds.

Towns may establish capital reserve funds (CRF) under the provisions of [RSA 35](#). Expendable trust funds (ETF) are established under [RSA 31:19-a](#).

Reserve funds may be established to finance capital projects, capital acquisitions, revaluations, extraordinary legal fees, and to fund maintenance or operational costs. Placing money into a reserve fund requires an appropriation voted by the legislative body (the Town Meeting).

Withdrawing money from a reserve fund also requires a vote of the legislative body at either an annual or special meeting, unless the legislative body has named agents to expend from the reserve fund. If so named, agents may authorize expenditures from the reserve fund at any time without further appropriation by the legislative body, but only for the purpose for which the fund was established.

The legislative body may name agents at the time the reserve fund is established, or at a later date. Regardless of whether or not agents have been named to authorize expenditures, all reserve funds are held in the custody of the Trustees of Trust Funds.

Revolving Funds

Towns have authority under [RSA 35-B](#) to establish a revolving fund limited to recreation and parkland purposes, and under [RSA 31:95-h](#), for the following additional purposes: facilitating or encouraging recycling; providing ambulance service; or providing public safety services outside the ordinary detail of municipal employees or volunteers, including public safety services in connection with special events, highway construction and other construction projects.

After voting to establish the revolving fund, the legislative body may vote to deposit into the fund: "all or any part of the revenue from fees, charges, or other income derived from the activities or services supported by the fund, and any other revenues approved by the legislative body."

Expenditures from a revolving fund are made upon orders of the governing body (Board of Selectmen), or other board or body designated by the legislative body at the time the fund was created. No further appropriation approval is required by the legislative body in order to expend revolving funds. However, the legislative body may, at any time, vote to place limitations on expenditures from the fund, including restrictions on the types of items or services that may be purchased, limitations on the amount of any single expenditure, or limitations on the total amount of expenditures to be made in a year. Similar to the "no-means-no" provision of [RSA 32:10](#), no amount may be expended from a revolving fund for any item or service for which an appropriation has been specifically rejected by the legislative body during the same year. Finally, revolving funds are held in the custody of the town treasurer.

Which Fund for Which Job?

Capital reserve funds are best used in a way similar to a college savings account, in terms of setting money aside to help offset a significant future expense.

Expendable trust funds are most often used as maintenance reserve funds, to ensure that money is available in the event of situations such as equipment or building failure. Unlike capital reserve funds, which are usually established to fund a particular project several years down the road, expendable trust funds are usually established to address immediate needs that may arise during the year, such as repairs to a vehicle or payments due under Court Judgement.

If immediate access to maintenance reserve funds is needed, then it is advisable to name agents to those reserve funds in order to ensure that expenditures from those funds can be authorized without waiting until the next annual meeting of the legislative body.

Revolving funds segregate a specific revenue source and also provides immediate access for expenditure from those funds, much like naming agents to an expendable trust fund. Private police detail and ambulance services are examples of well-suited activities to a revolving fund.

Finally, it should be noted that expenditures from all of these funds are limited to the specific purpose for which the fund was established.

Changing the Purpose of, Converting From One Type of Fund to Another

The statutes for each of the funds previously discussed outline the procedure necessary to amend the purpose of, abolish or rescind the fund.

Many municipalities have created reserve funds for purposes that are no longer needed and may wish to discontinue or change the purpose. To change the purpose of a fund, a warrant article must be acted on at the annual Town Meeting by a two-thirds vote (2/3) of all voters present and voting (RSA 35:16).

Per RSA 35:3, a municipality shall include a warrant article to discontinue a reserve fund. It is a good housekeeping measure to discontinue funds as soon as they become unnecessary. Discontinuing a reserve fund may be done at an annual or special meeting and only requires a majority vote. The termination of a reserve fund 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 fund without the inclusion of an article authorizing the funds to be raised and appropriated into the new fund.

Town of Gilmanton
New Hampshire
Warrant
2020

To the inhabitants of the town of Gilmanton in the County of Belknap in the state of New Hampshire qualified to vote in town affairs are hereby notified and warned that the Annual Town Meeting will be held as follows:

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 10, 2020

Time: 7:00 am – 7:00 pm

Location: Academy Building – 503 Province Rd, Gilmanton, NH

Details: Voting is upstairs in the Auditorium

Article 1: To elect those running for Office

Those Who Have Filed for Town Office

The following voters have signed up for elected positions:

BUDGET COMMITTEE

Two THREE YEAR Terms:

BRIAN FORST

GRACE SISTI

CEMETERY TRUSTEE

One THREE YEAR Term:

JOHN L. DICKEY

LIBRARY TRUSTEE

One THREE YEAR Term:

BARBARA E. SWANSON

MODERATOR

One TWO YEAR Term:

MARK L. SISTI

PLANNING BOARD

Two THREE YEAR Terms:

WILLIAM “BILL” MAHONEY III

GARETH “MARTY” MARTINDALE

VINCENZO SISTI

ISREAL WILLARD

SELECTMAN

One THREE YEARS Term:

VINCENT “VINNIE” BAIOCCHETTI

MARSHALL BISHOP

EVAN COLLINS

SUPERVISOR OF THE CHECKLIST

One SIX YEAR Term:

(VACANT)

SUPERVISOR OF THE CHECKLIST

One TWO YEAR Term:

KELLY G. MCADAM

TOWN CLERK / TAX COLLECTOR

One THREE YEAR Term:

MAURA THOMAS

TRUSTEE OF TRUST FUNDS

One THREE YEAR Term:

TIMOTHY PEASE

ZONING WARRANT ARTICLES

Article 2: Adoption Ordinance of Housing for Older Persons Development

Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the town Zoning Ordinance as follows: To see if the town will amend Article IV, Table 1 by allowing, by Conditional Use Permit (CUP), Housing for Older Persons in the Village, Rural, Conservation, Lt. Business, Business zoning districts. In addition, by adding a new Article XVIII Housing For Older Persons. This article is adopted pursuant to the authority and provisions of RSA 674:21 Innovative Land Use Controls. In administering this Innovative Land Use Control ordinance, the Planning Board shall enjoy the authority to grant conditional use permits and waivers from specific requirements of this Article if and when an applicant is able to demonstrate to the satisfaction of the Planning Board that granting of such waiver(s) would not compromise achievement of the stated purpose and intent of this Ordinance. The requirements in this Section have been established for the purpose of encouraging the construction of Housing for Older Persons in the Town of Gilmanton. The intent is to provide for such housing by the provision of a Conditional Use Permit to allow for relief from the otherwise applicable density requirements while complying with all applicable state and federal laws with respect to such housing, and at the same time, ensuring compliance with local planning standards, land use policies, good building design, and the requirements for the health, safety, and general welfare of all the inhabitants of the Town. Such housing shall be limited to household with at least one person age 55 or older. All sites shall have at least 30% open space.

Recommended by the Planning Board: Yes

Explanatory Note: The purpose of this article is to encourage housing for those 55 years of age and older. This would provide additional housing possibilities in Gilmanton for individuals 55 years of age or older.

Article 3: Amend Article IV, Table 1

Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the town Zoning Ordinance as follows: to see if the town will amend Article IV, Table 1: The Table of Uses? The amendments are indicated with a strikethrough with the additions in italics.

Zoning District Regulations – Permitted Uses and Special Exceptions
Note: P= Permitted, E= Special Exception, N= Not Permitted, CUP= Conditional Use Permit

	Village	Rural	Conservation	Lt. Business	Business	Res. Lake
Auto Service Station	E	E	N	E <i>CUP</i>	P	N
Campground	N	E <i>CUP</i>	E	N <i>CUP</i>	N <i>CUP</i>	N
Dwelling, Multi-Family (Interior Alterations)	CUP	CUP	CUP	N <i>CUP</i>	CUP	N
Gravel/Fill/Loam/Stone Removal <i>Earth Excavation</i>	N	E	E	N	E	N
Manufacturing, Light	N	N <i>E</i>	N	P	P	N
Recreation Facility- Indoor	E	N <i>E</i>	N	E <i>P</i>	P	E
Recreation Facility- Outdoor	N	E	N	E <i>CUP</i>	P	N
Restaurant (Interior Alterations)	E <i>CUP</i>	E <i>CUP</i>	E	P	P	E <i>N</i>
Restaurant (New Construction)	N	N <i>CUP</i>	N	P	P	N
Sawmill	N	P	P	N <i>P</i>	P	N
School – Public/Private	E	E	E	N <i>E</i>	E	E
<i>Storage Building – Non Commercial</i>	<i>E</i>	<i>P</i>	<i>N</i>	<i>P</i>	<i>P</i>	<i>N</i>
Treated Soils	N	N	N	E <i>N</i>	E <i>N</i>	N
Warehouse (Existing Building)	E	E	E	N <i>P</i>	P	N
Warehouse (New Construction)	N	N <i>E</i>	N	N <i>CUP</i>	P	N

Recommended by the Planning Board: Yes

Explanatory Note: The intent of the Table of Uses changes is to loosen the restrictions of the current table to allow for light commercial development, mainly in the Light Business and Rural Zones. The intent of the changes is to Not Allow the use of *Treated Soils* in any zone. *Treated Soils* are previously contaminated soils treated and distributed. They are currently allowed in the Business and Light Business Zones. The changes to *Earth Excavation* and *Storage Building- Non Commercial* are to add clarifications to the definitions and allowable usages.

Article 4: Amend Article VI, Section D:1

Are you in favor of the adoption of Amendment #4 as proposed by the Planning Board for the town Zoning Ordinance as follows: to see if the town will amend Article VI.D:1 (Manufactured Housing Continued: Storage and Use of Recreational Vehicles) to allow up to two (2) recreational vehicles owned by the resident on his/her primary residential property or abutting property?

Recommended by the Planning Board: Yes

Explanatory Note: A recreational vehicle includes, but is not limited to, motor homes, trailer coaches, pickup campers, pop-up campers, and travel trailers. This is to allow more than the current ordinance which states only one recreational vehicle may be stored on a person's primary residence.

Article 5: Amend Article VI, Section D:2

Are you in favor of the adoption of Amendment #5 as proposed by the Planning Board for the town Zoning Ordinance as follows: to see if the town will amend Article VI.D:2, regulating the permitting period of recreational vehicles, from 120 days annually to commencing from May 15th through November 1st of each year?

Recommended by the Planning Board: Yes

Explanatory Note: The intent is to allow for a longer permitting timeframe during the summer months and to make monitoring and enforcing the permitted timeframe more efficient.

Article 6: Amend Definition – Storage Building – Non-Commercial

Are you in favor of the adoption of Amendment #6 as proposed by the Planning Board for the town Zoning Ordinance as follows: to see if the town will amend Article XVI the definition of "Storage Building- Non Commercial" to include a lessee as user for private storage or agricultural use?

Recommended by the Planning Board: Yes

Explanatory Note: The intent is to allow for a residential property owner to rent or lease a storage building for non-commercial uses. A few examples could be to rent a garage to store a car or to rent a horse stall in a barn.

Article 7: Amend Definition – Camp for Children, Summer

Are you in favor of the adoption of Amendment #7 as proposed by the Planning Board for the town Zoning Ordinance as follows: to see if the town will amend Article XVI by adding a definition of "Camp for Children" as a supervised program for children or teenagers conducted for the purpose of educational, athletic, or cultural development for overnight campers. Housing shall consist of tents, cabins or the like.?

Recommended by the Planning Board: Yes

Explanatory Note: This is to clarify the definition of *Camp for Children* and to remove the criteria limited it to the summer months.

Article 8: Repeal Definition Excavation and replace with Earth Excavation

Are you in favor of the adoption of Amendment #8 as proposed by the Planning Board for the town Zoning Ordinance as follows: to see if the town will amend Article XVI by replacing the definition of "Excavation" (the digging of any type) with "Earth Excavation" to mean the commercial taking of sand, gravel, rock, soil or construction aggregate produced by quarrying, crushing or any other mining activity?

Recommended by the Planning Board: Yes

Explanatory Note: This is to clarify the definition of *Excavating* to the commercial taking of earth and to repeal the current definition of *digging of any type*.

There is no Article 9.

WARRANT ARTICLES

Explanatory Note: If all the appropriation articles which are recommended by the Board of Selectmen and Budget Committee pass, then the town side of the property tax rate is estimated to be \$5.23 per \$1,000 of valuation, a decrease of 35¢ from 2019.

Article 10: Operating Budget

Est. tax impact \$4.05

Shall the Town 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 within the warrant or as amended by vote of the first session, for the purpose set forth therein totaling Four Million, Two Hundred and Sixty-Six Thousand, Eight-hundred and Ninety-One Dollars (\$4,266,891)? Should this article be defeated, the default budget shall be Four Million, Eleven Thousand, One Hundred and Sixteen Dollars (\$4,011,116) which is the same as last year, with certain adjustments required by previous action of the Town 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.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes No

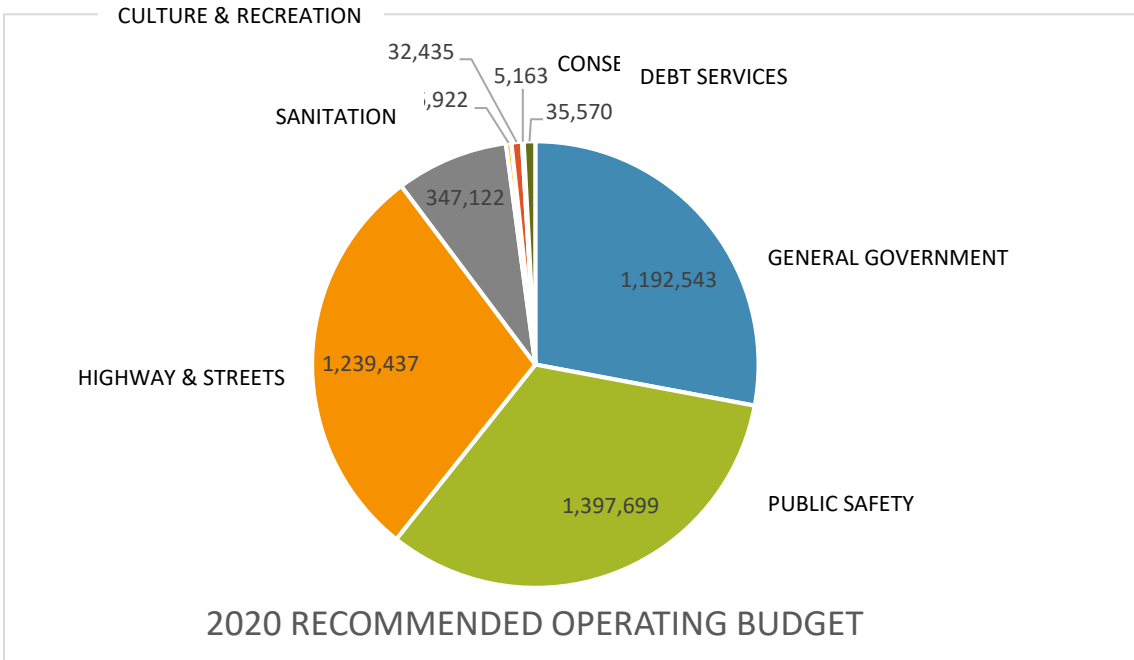
Explanatory Note: please refer to MS-737 (2020 Gilmananton Proposed Budget) and MS-DTB (2020 Gilmananton Default Budget) as posted on the Town website, Academy Building and the Corners/Iron Works Post Offices. Also, please see Budget Pie Chart below.

This article is the budget for the Town. This article has an estimated impact on property tax of \$4.05 per \$1,000 of valuation. The 2020 Operating Budget recommended by both the Board of Selectmen and the Budget Committee

is 4.5% higher than the 2019 Operating Budget after exclusion of Outside Agencies (Outside Agencies funding requests were part of the 2019 Operating Budget).

The default budget is \$255,775 lower than the recommended operating budget for 2020. It is a decrease of \$71,807 compared to the approved 2019 operating budget after exclusion of Outside Agencies

The Operating Budget warrant article does not include appropriations included in any other warrant article.



Article 11: Amend Purpose of Replace Ambulance Vehicles Capital Reserve Fund

Est. tax impact \$0.00

To see if the Town will vote to change the purpose of the existing Replace Ambulance Vehicles Capital Reserve Fund established in 2001 as the Replace Ambulance 9A1 Capital Reserve Fund, and modified in 2003, to allow for the refurbishment, repair, replacement, and purchase of Emergency Medical Services (EMS) Vehicles. This Article 11 requires a two-thirds (2/3) majority vote to pass.

Recommended by the Board of Selectmen: Yes

Yes No

Explanatory Note: This article is to extend the purpose of the existing Replace Ambulance Vehicles Capital Reserve Fund, which is currently limited to the replacement of Ambulance Vehicles, to allow for funding of refurbishing or repairing Emergency Medical Services, including ambulances.

As a non-monetary article, the Budget Committee is not required to submit a recommendation/non-recommendation on this article.

Article 12: Refurbish/Remount Ambulance A1

Est. tax impact \$0.035

To see if the Town will vote to raise and appropriate the sum of One-Hundred and Twenty-Nine Thousand Dollars (\$129,000) to refurbish and remount the Fire Department A1 ambulance with a new chassis. Further, if the Town Meeting votes “Yes” on Article 11, to vote to partially fund this appropriation by withdrawing One Hundred and Ten Thousand Dollars (\$110,000) from the Replacement Ambulance Vehicles Capital Reserve Fund with the remaining balance of Nineteen Thousand Dollars (\$19,000) to come from taxation. If the Town Meeting votes “No” on Article 11, to vote to fund the entirety of this appropriation (\$129,000) through taxation.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: This article is to fund the remount of the Fire Department A1 ambulance on a new chassis. This ambulance is currently located at the Iron Works Fire Station and does the majority of calls out. It was purchased in 2011. Ambulance A2, currently located at the Public Safety Building in the Four Corners, does less calls out and was purchased in 2012.

The Capital Improvement Plan (CIP) anticipates the staggering of ambulance replacements. The cost of a new ambulance is approximately \$240,000. If Ambulance A1 is refurbished, the anticipated replacement date for Ambulance A1 is 2030. If Ambulance A1 is not refurbished, it is anticipated that Ambulance A1 will be replaced in 2021. Ambulance A2 is anticipated to be replaced in 2024.

If the Town votes “YES” on Article 11, partial funding of \$110,000 will come from the existing Replace Ambulance Vehicles, with the remaining \$19,000 to come from taxation. Under this scenario, the estimated tax impact would be \$0.035.

If the Town votes “NO” on Article 11, \$129,000 would have to come from taxation. Under this scenario, the estimated tax impact would be \$0.24.

Article 13: Add to previously established Non-Capital (ETF) and Capital Reserve (CRF) Funds

Est. tax impact \$ 0.53

To see if the Town will vote to raise and appropriate the sum of Two-hundred and Eighty-Five Thousand Dollars (\$285,000) to be deposited in the previously established **Non-Capital Expendable Trust Funds (ETF) and Capital Reserve (CRF) Funds**. This sum to come from taxation.

		\$ Deposit
Recycling Equipment	CRF	10,000
Court Cases	ETF	70,000
Revaluation	CRF	15,000
Refurb/Replace Fire truck	CRF	100,000
Highway Equipment	CRF	70,000
Welfare	ETF	20,000
Total		285,000

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: this article is to continue contributions to previously established Non-Capital Expendable Trust Funds (ETF) and Capital Reserve (CRF) Funds in anticipation of future purchases and expenses. The respective estimated tax impacts for each recommended deposit amounts, and existing balance of each fund as of 12-31-2019 are as follows:

	Fund type	\$ Deposit	Fund balance at 12-31-2019	Est. \$ Tax Impact
Recycling Equipment	CRF	10,000	54,759.78	0.019
Court Cases	ETF	70,000	35,413.83	0.13
Revaluation	CRF	15,000	91,910.69	0.028
Refurb/Replace Fire truck	CRF	100,000	136,941.17	0.186
Highway Equipment	CRF	70,000	239,133.50	0.13
Welfare	ETF	20,000	34,739.53	0.037
Total		285,000		0.53

Article 14: Purchase a new PD Cruiser

Est. tax impact \$ 0.044

To see if the Town will vote to raise and appropriate the sum of Forty-Eight Thousand and Twenty-Two Dollars (\$48,022) to purchase, equip and prepare for service a new PD cruiser and further to partially fund this appropriation by withdrawing Twenty-Four Thousand, Three Hundred and Eighty-Seven Dollars (\$24,387) from the Police Outside Detail Revolving Fund established in 2015 and modified in 2018, the remaining sum of Twenty-Three Thousand, Six Hundred and Thirty-Five Dollars (23,635) to come from taxation.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: This article is to purchase a new PD cruiser in replacement of a cruiser acquired in 2013 which currently has approximately 108,000 miles. This replacement falls under the normal rotation under the Capital Improvement Plan (CIP).

The Police Department typically owns one PD cruiser for each patrol officer. The CIP calls for replacement every five-years and 100,000 miles or so.

The audited Revolving Fund Balance at the end of 2018 was \$24,387.

Article 15: Purchase a new Highway Pickup Truck and a Trailer

Est. tax impact \$0.00

To see if the Town will vote to raise and appropriate the sum of Thirty Seven Thousand Dollars (\$37,000) to purchase a new pickup truck, equipped with a plow and an enclosed trailer for the Highway Department, and to fund this appropriation by withdrawing Thirty Seven Thousand Dollars (\$37,000) from the Highway Equipment Capital Reserve Fund established in 2006. This Article is contingent upon the Town Meeting approving the Operating Budget under Article 10; if the Town Meeting votes for the Default Budget under Article 10, this Article shall be null and void.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to purchase a pickup truck, equipped with a plow and an enclosed trailer for the new position in the Highway Department which will mow and maintain Crystal Lake Park and other town properties in season, participate in snowplowing in winter and provide additional help to the Highway Department. The trailer is to transport and store mowing equipment (See Article 24).

This is based on a State bid quote for a 2019 F250XL regular cab with 4x4 fisher 8.5-foot plow of \$33,300 and a 7x10 v-nose enclosed trailer for \$3,700.

This purchase is to be funded by withdrawing the necessary monies from the existing Highway Equipment Capital Reserve Fund. The balance in such Fund as of 12-31-2019 was \$239,133.50.

If the Town votes "No" on the Operating Budget and the Town must operate under the default budget, the new position will not be funded and this equipment will not be purchased.

Article 16: Academy Building Driveway and Parking Lot Repaving

Est. tax impact \$0.067

To see if the Town will vote to raise and appropriate the sum of Ninety Eight Thousand, Three Hundred and Fifty Dollars (\$98,350) to have the Academy Building driveway and parking lot repaved and to partially fund this appropriation by authorizing the Board of Selectmen to withdraw Nineteen Thousand Dollars (\$19,000) from the Paving Town Parking Lots and Driveways Capital Reserve Fund established in 2006, and to further authorize the Board of Selectmen to expend Forty-Three Thousand, One Hundred and Ninety-Seven Dollars (\$43,197) anticipated to be received by the State of NH Payment - Municipal Aid, with the remaining balance of Thirty Six Thousand, One Hundred and Fifty-Three Dollars (\$36,153) to come from taxation.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to fund the repaving of the Academy Building (Town Offices) driveway and parking lot at 503 Province Road. The repaving includes the half-circle in front of the building, the parking in the back of the building and the parking behind the Church, which the Town is committed to maintain under the Lease Agreement with the Centre Congregational Society executed in 1989.

As of 12-31-2019, the balance of the Paving Town Parking Lots and Driveways Capital Reserve Fund established in 2006 was \$ 19,073.41.

In 2020, the Town will receive the remaining 50% of the State of NH Payment – Municipal Aid (\$43,197) and this payment will partially pay for the repaving.

Article 17: Establish Contingency Fund

Est. tax impact \$0.08

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 Forty-Three Thousand, One-Hundred and Ninety-Seven Dollars (\$43,197) to put in the fund. This sum to come from the State Municipal Aid. Any appropriation left in the fund at the end of the year will lapse to the general fund. If the Town Meeting votes “Yes” on Article 16, this Article shall be null and void.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: If the Town Meeting votes “No” on Article 16, this article seeks to establish a contingency fund to pay for any unanticipated expenses that may arise in 2020 and to deposit the remaining 50% of the State of NH Payment – Municipal Aid (\$43,197) in this newly established fund.

Article 18: Academy Building roof replacement

Est. tax impact \$0.00

To see if the Town will vote to raise and appropriate the sum of Thirty-Three Thousand, Six Hundred and Thirty Dollars (\$33,630) to have the Academy Building roof replaced and to fund this appropriation by authorizing the Board of Selectmen to withdraw Thirty-Three Thousand, Six Hundred and Thirty Dollars (\$33,630) from the Town Roofs Capital Reserve Fund established in 2006.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: this article is to replace the roof of the Academy Building (Town Offices) located at 503 Province Road. The current roof was installed in 2004.

The existing balance as of 12-31-2019 in the Town Roofs Capital Reserve Fund established in 2006 is \$36,690.94.

Article 19: Iron Works Fire Station Lease Agreement

Est. tax impact \$ 0.00

To see if the Town will authorize the Board of Selectmen to enter into a 10-year Lease Agreement extension with the Gilmanon Fire Association for the continued use and occupancy of the Iron Works Fire Station located at 1824 NH Route

140, Gilmanton IW, NH 03837 (Tax Map 115, Lot 23) by the Gilmanton Fire Department or such other Departments as authorized by the Board of Selectmen, for rent in the amount of \$1 for the 10-year term of the lease.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: this article is to extend for a 10-year term, until March 11, 2030, a Lease Agreement executed in November 2019 by the Gilmanton Firemen’s Association and the Town of Gilmanton. The rent is in the amount of \$1, which was paid for upon execution. No additional rent is contemplated under the extended term of the Lease Agreement. The Agreement was reviewed by Town Counsel.

In the event the Town votes “No” on this article, the parties agree to negotiate in good faith an extension to the 2019 lease not to exceed one-year to allow for the Fire Department to search for/relocate to a new location.

Article 20: Iron Works Fire Station Roof Replacement

Est. tax impact \$0.041

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to replace the roof of the Gilmanton Iron Works Fire Station and further to partially fund this appropriation by withdrawing Seven Thousand Nine Hundred Dollars (\$7,900) from the Fire Dept. Plant Maintenance Non-Capital Reserve Fund established in 2008, with the remaining balance of Twenty-Two Thousand and One Hundred Dollars (\$22,100) to come from taxation. This Article is contingent upon the Town Meeting voting “Yes” on Article 19. If the Town Meeting votes “No” on Article 19, this Article shall be null and void.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: this article is to fund the replacement of the Iron Works Fire Station roof and the installation of steel panels over the existing roof.

Under the Lease Agreement executed in November 2019 by the Gilmanton Firemen’s Association and the Town of Gilmanton, the Town is responsible for maintenance and repair of the building. If the Town votes “No” on Article 19, the Town will not raise and appropriate the funds requested to replace the roof and the roof will not be replaced by the Town.

As of 12-31-2019, the balance of the Fire Dept. Plant Maintenance Non-Capital Reserve Fund established in 2008 was \$ 7,963.43.

Article 21: Purchase New Extrication Tool Set

Est. tax impact \$0.032

To see if the Town will vote to raise and appropriate the sum of Nineteen Thousand Dollars (\$19,000) to purchase a new battery-powered extrication tool set for ambulance, with Two Thousand Dollars (\$2,000) coming from the Tools and

Equipment Non-Capital Reserve Fund established in 2001, with the remaining balance of Seventeen Thousand Dollars (\$17,000) to come from taxation.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to fund the purchase of a new, battery-operated extrication tool set (for cutting, spreading, squeezing and pulling) to equip the Fire Department ambulance.

As of 12-31-2019, the balance of the Tools and Equipment Non-Capital Reserve Fund was \$2,471.21.

Article 22: Purchase a new Sander

Est. tax impact \$0.00

To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand, Five Hundred Dollars (\$14,500) to purchase a new sander for the Highway Department and to authorize the Board of Selectmen to fund this appropriation from the Highway Equipment Capital Reserve Fund established in 2006.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to fund the purchase of a new sander to equip a Town-owned truck. This purchase is to be funded by withdrawing the necessary monies from the existing Highway Equipment Capital Reserve Fund. The balance in such Fund as of 12-31-2019 was \$239,133.50.

Article 23: Purchase Two New Plows

Est. tax impact \$0.00

To see if the Town will vote to raise and appropriate the sum of Zero Dollars (\$0) to purchase two new plows for the Highway Department, and to authorize the Board of Selectmen to fund this appropriation from the Highway Equipment Capital Reserve Fund established in 2006.

Recommended by the Board of Selectmen: No
Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article was to fund the purchase of 2 new plows to equip contractor-owned trucks. At the Deliberative Session, the initial amount of \$11,102 was amended to \$0.

Article 24: Purchase New Zero-Turn Mower

Est. tax impact \$ 0.00

To see if the Town will vote to raise and appropriate the sum of Five Thousand, Five Hundred Dollars (\$5,500) to purchase a new Zero-Turn Mower and to fund this appropriation by withdrawing Five Thousand, Five Hundred Dollars (\$5,500) from the existing Parks & Recreation Equipment Capital Reserve Fund established in 2019. This article is contingent upon the Town Meeting approving the Operating Budget under Article 10. If the Town Meeting votes for the Default Budget under Article 10, this Article shall be null and void.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to fund the purchase of a new zero-turn mower to equip the new position in the Highway Department which, if approved as part of the recommended Operating Budget, will be responsible for mowing Crystal Lake Park and other town properties in season. The current Parks & recreation riding mower was purchased in 2012 and needs to be replaced.

If the Town votes “No” on Article 10, the new Highway Department position will not be funded and this equipment will not need to be purchased.

The balance as of 12-31-2019 of the Parks & Recreation Equipment Capital Reserve Fund established in 2019 was \$6,050.29.

Article 25: Town-Roads Condition Assessment

Est. tax impact \$0.019

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to have a Condition Assessment of Town-owned roads conducted under the Lakes Region Planning Commission Road Surface Management System program, and further to fund this appropriation from taxation.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to fund a Town-Roads Condition Assessment to be conducted by the Lakes region Planning Commission (LRPC) under their Road Surface Management System (RSMS). The Road Agent currently operates under a Road Assessment conducted in 1993 as part of the Town Master Plan.

The RSMS program follows the protocol and utilizes forecasting software developed by NH DOT, the Regional Planning Commissions (RPCs), and UNH Technology Transfer (T2). Using these tools and training, the LRPC staff drive the town’s paved roads several times, assessing the condition of each 0.25-mile segment. The condition assessment is then discussed with town officials (usually the Road Agent) regarding local priorities, volumes, as well as maintenance and repair strategies. With this information and some guidelines about the town’s budget and road maintenance goals, LRPC is then able to use the forecasting tool to help the Town/Road Agent plan out maintenance and repairs for the next 9-10 years, putting the strategies and costs in annual tables and anticipated

results on maps. LRPC typically plans to begin the process in late spring and have everything wrapped up by early fall.

A recent report conducted for the town of New Hampton is available for review at the Selectmen's Office in the Academy Building to better understand the expected outcome of this Town-Roads Condition Assessment.

The cost of RSMS studies is based on the number of miles of paved municipal roads. LRPC records indicate that Gilmanton has just over 29 miles, leading to a cost of \$7,500. NH DOT and T2 do not currently have software for assessing and forecasting for unpaved roads. LRPC will develop methods for providing at least assessment and mapping services for Gilmanton's unpaved roads. There is an additional \$2,500 requested for funding under this article to address the unpaved roads.

Article 26: Town Culverts and Streams Condition Assessment

Est. tax impact \$0.028

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to have a Condition assessment of Town-owned culverts and streams conducted by the Lakes Region Planning Commission and further to fund this appropriation from taxation.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to fund a Town Culverts and Streams Condition Assessment to be conducted by the Lakes region Planning Commission (LRPC). The Condition Assessment is anticipated to inform the Town to develop a maintenance plan and inform the Town's funding efforts.

- A Culvert Assessment can be done for all drainage structures in town. LRPC GPS and describes the materials and condition of the inlet, outlet, and pipe for each drainage structure in town (estimated at 800).
- A Stream Assessment takes an in-depth look at only those structures that have flowing water (our estimate is that Gilmanton has 51 of these). A detailed assessment of the structure, the associated waterbody, and the interface between the road and waterbody is made. Based on this, modelling is done on the hydrologic capacity of the drainage structure (is the structure adequately sized for this waterbody?) along with an assessment of whether the structure can accommodate the passage of aquatic organisms.

Using the town's estimate of 800 culverts and LRPC's estimate of 51 stream crossings (by mapping statewide roads and water data), LRPC has developed a \$ 15,000 quote to conduct this work

Article 27: Contract Pay Scale Survey

Est. tax impact \$0.022

To see if the Town will vote to raise and appropriate the sum of twelve thousand dollars (\$12,000) to conduct a survey of the Town's Pay Scale. Such survey will include an assessment of the current job classification and related job descriptions, as well as a competitive analysis of current wages of Town employees as compared to local and regional markets.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to fund a Survey of the Town’s Pay Scale which was adopted in 2016 to assist the Board and Department Heads in wages and salaries decisions, and ensure transparency and accountability with regard to the Town’s approach to how wages and salaries are established and updated.

The purpose of the recommended Pay Scale Survey is to ensure the Town of Gilmanton has developed a compensation package to attract, reward and retain employees with the right skills, experience and behaviors in order to provide residents with the finest and most efficient service possible.

The Town has about 30 job titles, each with a job description. The current Pay Scale has up to 25 Labor Grades and each grade has 20 steps. Each grade is a 5% increment and each step is a 1.5% increment.

Deliverable products sought by the Town include at a minimum: (1) A salary and wages survey of comparable communities (with at least a majority within Gilmanton’s labor market) relative to these positions. (2) Complete labor grades and step plans for all positions. (3) A final report summarizing findings and recommendations, including recommended changes in compensation to bring balance between wages and benefits and among comparable communities surveyed.

Article 28: Establish an Emergency Medical Services (EMS) Revolving Fund

Est. tax impact \$0.00

To see if the Town of Gilmanton will vote to establish an Emergency Medical Services (EMS) Revolving Fund pursuant to NH RSA 31:95-h (b) for the purpose of funding and enhancing Emergency Medical Services? Fifty percent (50%) of all revenues, up to a yearly maximum of Fifty Thousand Dollars (\$50,000), received by the Gilmanton Fire Department’s ambulance operations , including but not limited to revenues earned for ambulance transports and the provision of Emergency Medical Services, shall be deposited into this fund, and the money shall be allowed to accumulate from year to year, and shall not be considered part of the Town’s general surplus. The Board of Selectmen shall be the board designated to expend monies from this fund. The Town Treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from this fund, except as otherwise provided in this Article. Any single expenditure out of this fund over \$50,000 shall require a separate warrant article and shall require a majority vote of the legislative body. Expenditures out of the Gilmanton EMS Revolving Fund shall be limited to the purchase, refurbishment, repair and/or maintenance of EMS vehicles and equipment. The EMS revolving fund shall go into effect on April 1, 2020.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: this article is to establish a revolving Fund using some of the revenues generated by the Fire Department Ambulance services. If voted “Yes”, this new fund would provide monies to cover future purchase, refurbishment, repair and/or maintenance of EMS vehicles and equipment, including ambulances which currently cost around \$240,000.

For 2020, the Ambulance services is forecasted to generate \$125,000 in revenues. If this article is voted “yes”, based on this forecast, \$50,000 would be deposited in the newly established Fund by year-end.

Article 29: Add to Replace Ambulance Vehicles Capital Reserve Fund

Est. tax impact \$0.046

To see if the Town will vote to raise and appropriate the sum of Twenty-Five thousand dollars (\$25,000) to be deposited in the Replace Ambulance Vehicles Capital Reserve Fund, established in 2001 and modified in 2003. If the Town votes "Yes" on Article 28, this Article shall be null and void.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to deposit \$25,000 in the Replace Ambulance Vehicles Capital Reserve Fund, established in 2001 and modified in 2003, only under the scenario when the Town votes "No" to article 28. If the Town votes "Yes" on Article 28, this Article shall be null and void and no monies will be deposited in the Replace Ambulance Vehicles Capital Reserve Fund because the EMS Revolving Fund will become the mechanism for funding future EMS needs going forward.

The existing balance as of 12-31-2019 of the Replace Ambulance Vehicles Capital Reserve Fund was \$111,442.47. Article 12 is recommending to withdraw \$110,000 from the Fund if the purpose of such Fund has been extended under Article 11, in which case the remaining balance in the Fund will be \$1,442.47.

Ambulance A2 is due for replacement no later than 2024.

Article 30: Establish New Non-Capital Reserve Fund for Police Department Vehicle Repairs

Est. tax impact \$0.009

To see if the Town will vote to establish a new Non-Capital Reserve Fund called the Police Department Vehicle Repairs Non-Capital Reserve Fund for the purpose of repairing, refurbishing, and maintaining Police Department Vehicles and to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be deposited in this fund, and to appoint the Board of Selectmen as agents to expend from said fund.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to create a new non-capital reserve fund for the purpose of funding unanticipated needs for repairing, refurbishing, and maintaining Police Department Vehicles and to deposit \$5,000 in this fund. This article further requests to appoint the Board of Selectmen as agents to expend from said fund so that funding out of this fund may occur as the needs occur and without the requirement of a Special Meeting.

Article 31: Old Town Hall Restoration

Est. tax impact \$0.18

To see if the Town will vote to raise and appropriate the sum of One Hundred and Ninety-Four Thousand Dollars (\$194,000) to plan, design, and conduct the restoration of the Iron Works Old Town Hall pursuant to the First Phase recommendations set forth in the Iron Works Old Town Hall Condition Assessment and to authorize the Board of Selectmen to apply for partial funding from the State of New Hampshire's L-CHIP grant program, other grant programs and accept donations to cover 50% of the First Phase costs, the remaining 50% of the costs (\$97,000) to come from taxation. This special warrant article

will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the First Phase recommendations set forth in the Iron Works Old Town Hall Condition Assessment are fully implemented or December 31, 2022, whichever occurs first. This Article will be null and void in the event the Town does not receive 50% of the funding through grants and donations.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to fund the First Phase recommendations set forth in the Iron Works Old Town Hall Condition Assessment. If the Town is unsuccessful in obtaining 50% funding (\$97,000) from grants and donations, the Town will not raise and appropriate any monies under this article for the restoration of the Old Town Hall.

In light of the L-CHIP grant program schedule, which does not confirm grant awards until late in the year, it is anticipated the restoration work will not start before 2021.

Article 32: Disposition of the Iron Works Old Town Hall

Est. tax impact \$ 0.00

To see if the Town will vote to authorize the Board of Selectmen to sell, transfer, or otherwise convey ownership of the Old Town Hall (Tax Map 114, Lot 42) in the event that either Article 31 is defeated or the Town does not receive 50% of the funding through grants and donations for the First Phase recommendations set forth in the Iron Works Old Town Hall Condition Assessment, and to authorize the Board of Selectmen to enter into such contracts and take such other actions as is reasonable and necessary to sell, transfer, or otherwise convey the Old Town Hall.

Recommended by the Board of Selectmen: Yes

Explanatory Note: this article is to grant the Board of Selectmen the authority to seek alternate solutions for the Iron Works Old Town Hall if the Town has decided not to fund the recommended restoration under Article 31 or has been unsuccessful in securing 50% funding (\$97,000) of the recommended restoration after having voted "Yes" on Article 31.

Under this article 32, the Board of Selectmen would have authority to sell, transfer, or otherwise convey ownership of the Old Town Hall.

As a non-monetary article, the Budget Committee is not required to submit a recommendation/non-recommendation on this article.

Article 33: Repairs of Loon Pond Dam

Est. tax impact \$ 0.014

To see if the Town will vote to raise and appropriate the sum of Seven Thousand, Seven Hundred and Fifty Dollars (\$7,750) to complete the replacement of the stoplogs and build a secure enclosure at the Loon Pond Dam and to fund this appropriation from taxation.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: this article is to fund repairs of the Town-owned Loon Pond Dam. Per State Law, the Town is required to maintain the dam in good working order.

Article 34: Change from current elected Road Agent Position to new appointed Public Works Director Position.

Est. tax impact \$0.00

To see if the Town will vote, pursuant to RSA 231:62, to change the position of elected Road Agent to a position appointed by the Board of Selectmen, and to change the title of Road Agent to "Public Works Director," said position to have all duties of a Road Agent under RSA 231:62 and any one or more of the following additional duties pursuant to RSA 231:63: the care and maintenance collection of waste, refuse and garbage; care of public dumps; care of public parks and cemeteries; public beaches; public forests; public playgrounds; shade and ornamental trees. If approved, this Article 34 shall be effective as of the date of the 2021 Town Meeting when the term of the current elected Road Agent expires.

Recommended by the Board of Selectmen: Yes

Yes

No

Explanatory Note: as the Board of Selectmen is contemplating having the current Road Agent take on additional responsibilities besides the construction, maintenance, and repair of all town highways and bridges and the maintenance and repair of all sidewalks within the town, this article is seeking to allow the Board of Selectmen to change the title of Road Agent to "Public Works Director". Additional duties will initially include the care and maintenance of grounds at the Crystal Lake Park as well as of other Town properties (Academy Building, Public Safety Building etc...).

The Road Agent is currently an elected official. His term expires in 2021. Under this Article, The Public Works Director would be a position appointed by The Board of Selectmen, with the first appointment to occur at the expiration of the current Road Agent's term.

As a non-monetary article, the Budget Committee is not required to submit a recommendation/non-recommendation on this article.

Article 35: (By Petition) GYR Library funds

Est. tax impact \$0.087

To see if the Town will vote to raise and appropriate the sum of Forty-Six Thousand and Seven Hundred Dollars (\$46,700) for partial funding of operating expenses of the Gilmanton Year-Round Library for Fiscal Year 2020.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: This petition article is requesting the Town raise \$46,700 to partially fund the operating expenses of the Gilmanton Year-Round Library for 2020 through taxation.

Explanatory Note - Articles 36 through 46: Historically, the funding requests from outside agencies, the 4th of July Association and Iron Works Library were included as part of the overall Town operating budget recommended to the legislative body by the Board of Selectmen and Budget Committee. NH Municipal Association (NHMA) Legal recommended that donations to non-municipal entities be included as separate warrant articles rather than as part

of the operating budget. The operating budget should, as much as possible, be reserved for those monetary amounts needed to run the municipality, not gifts by the municipality to other entities.

Warrant Article #	Outside Agency	2019 Approved Funding	2020 Funding Request	2020 BOS Recommended Funding	2020 Budget Committee Recommended Funding
36	OA Gilmanton snowmobile Association	2500	2500	2500	2500
37	OA Gilmanton Youth Organization	4000	5500	5500	5500
38	OA Library Iron Works	1000	1000	1000	1000
39	OA Central NH VNA & Hospice	7600	7600	7600	7600
40	OA Milfoil Treatment	1000	3000	3000	0
41	OA American Red Cross	2000	2000	1000	1000
42	OA New Beginnings	908	902	902	902
43	OA Community Action Program	5000	5000	5000	5000
44	OA LRMHC FKA Genesis	7500	7500	7500	7500
45	OA Court Appointed Special Advocates (CASA)	500	1000	1000	1000
46	OA Gilmanton July 4th Committee	3250	4500	4500	4500
Total		35258	40502	39502	36502

Article 36: Support the Gilmanton Snowmobile Association

Est. tax impact \$0.005

To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500) for the purpose of supporting the Gilmanton Snowmobile Association, for the purpose of maintaining trails that are open to the public in a safe condition for use by snowmobilers, hikers, cross-country skiers and equestrians in the Town of Gilmanton.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: This article is requesting the Town raise \$2,500 through taxation to support the Snowmobile Association for 2020. Please refer to the Town Report for further information.

Article 37: Support the Gilmanton Youth Organization

Est. tax impact \$0.010

To see if the Town will vote to raise and appropriate the sum of Five Thousand, Five Hundred Dollars (\$5,500) for the purpose of supporting the Gilmanton Youth Organization (GYO), a recognized 501(c)(3) charitable organization that is operated for the express purpose of organizing and administering high quality sports programs for the school aged children of the Town of Gilmanton, as well as the continued operation, maintenance, and development of GYO Park.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: This article is requesting the Town raise \$5,500 through taxation to support the Gilmanton Youth Organization. \$1,500 of the \$5,500 is to fund the increase in Insurance GYO will incur this year to obtain liability coverage for all existing structures and equipment at GYO Park which the Town is unable to provide through PRIMEX, its current insurance provider. Please refer to the Town Report for further information.

Article 38: Support the Gilmanton Iron Works Library

Est. tax impact \$0.002

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) for the purpose of supporting the Gilmanton Iron Works Library, a recognized 501(c)(3) charitable organization.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: This article is requesting the Town raise \$1,000 through taxation to support the Gilmanton Iron Works Library for 2020. Please refer to the Town Report for further information.

Article 39: Support the Central NH Visiting Nurse Association (VNA) & Hospice

Est. tax impact \$0.014

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Six Hundred Dollars (\$7,600) for the purpose of supporting the Central NH Visiting Nurse Association (VNA) & Hospice which is a non-profit agency that provides health care, hospice care and maternal child health services.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: This article is requesting the Town raise \$7,600 through taxation to support the Central NH Visiting Nurse Association (VNA) & Hospice for 2020. Please refer to the Town Report for further information.

Article 40: Support the Rocky Pond Association

Est. tax impact \$0.006

To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) for the purpose of supporting the Rocky Pond Association in controlling the presence and proliferation of milfoil at Rocky Pond.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: No

Yes

No

Explanatory Note: This article is requesting the Town raise \$3,000 through taxation to support the Rocky Pond Association for 2020 for the purpose of supporting the Rocky Pond Association in controlling the presence and proliferation of milfoil at Rocky Pond. Please refer to the Town Report for further information

Article 41: Support the American Red Cross Association of New Hampshire and Vermont

Est. tax impact \$0.002

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) for the purpose of supporting the American Red Cross Association of New Hampshire and Vermont which provides emergency support for victims of fire, flood and other disasters as well as instruction in health, safety and aquatics courses.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: This article is requesting the Town raise \$1,000 through taxation to support the American Red Cross Association of New Hampshire and Vermont for 2020. Please refer to the Town Report for further information.

Article 42: Support the New Beginnings Without Violence & Abuse

Est. tax impact \$0.002

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) for the purpose of supporting New Beginnings Without Violence & Abuse which provides 24-hour crisis support, operates a shelter, and provides counseling for domestic/sexual assault victims.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: The initial article was requesting the Town raise \$902 through taxation to support the New Beginnings Without Violence & Abuse for 2020, as per the request for funding received from New Beginnings. The amount to be raised was amended to \$1,000 at the Deliberative Session. Please refer to the Town Report for further information

Article 43: Support the Laconia Area Center of Community Action Program Belknap-Merrimack Counties, Inc.

Est. tax impact \$0.009

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) for the continuation of services to the low-income residents of Gilmanton through the Laconia Area Center of Community Action Program Belknap-Merrimack Counties, Inc..

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes No

Explanatory Note: This article is requesting the Town raise \$5,000 through taxation to support the Laconia Area Center of Community Action Program Belknap-Merrimack Counties, Inc. for 2020. Please refer to the Town Report for further information

Article 44: Support the Lakes Region Mental Health Center

Est. tax impact \$0.014

To see if the Town will vote to raise and appropriate the sum of Seven Thousand, Five Hundred Dollars (\$7,500) to support the Lakes Region Mental Health Center (LRMHC), formerly known as Genesis, which provides integrated mental and physical health care to area residents with mental illness.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: This article is requesting the Town raise \$7,500 through taxation to support the Lakes Region Mental Health Center for 2020. Please refer to the Town Report for further information

Article 45: Support the Court Appointed Special Advocates (CASA) of NH

Est. tax impact \$0.002

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to the Court Appointed Special Advocates (CASA) of NH which recruits, trains, provides and supervises volunteers to serve as advocates for abused and neglected children in the New Hampshire court system.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: This article is requesting the Town raise \$1,000 through taxation to support the Court Appointed Special Advocates (CASA) of NH for 2020. Please refer to the Town Report for further information

Article 46: Support the Gilmanton 4th of July Association

Est. tax impact \$0.008

To see if the Town will vote to raise and appropriate the sum of Four Thousand, Five Hundred Dollars (\$4,500) to support the Gilmanton 4th of July Association, a Community organization, for the continuation of Gilmanton's 4th of July Parade, Fireworks and other events.

Recommended by the Board of Selectmen: Yes

Recommended by the Budget Committee: Yes

Yes

No

Explanatory Note: This article is requesting the Town raise \$4,500 through taxation to support the Gilmanton 4th of July Association for 2020. Please refer to the Town Report for further information

Article 47: Acceptance of Willowgrass Lane to Class V Road

Est. tax impact \$ 0.00

To see if the Town will vote to authorize the acceptance of Willowgrass Lane, currently a privately owned right-of-way, as a Class V road to be owned and maintained by the Town, and to authorize the Board of Selectmen to take such other actions as is reasonable and necessary associated with the acceptance of the private right-of-way. Willowgrass Lane is reflected in a plan titled, "Subdivision Plat of the land of David R. & Patricia Burl" prepared by Richard D. Bartlett & Associates, Inc. on July 25, 2003, and recorded at the Belknap County Registry of Deeds at Drawer L46, Plans 55 and 56. Willowgrass Lane commences at Howard Road and terminates at a cul-de-sac, traversing a distance of approximately 1,100 feet.

Recommended by the Board of Selectmen: Yes

Yes

No

Explanatory Note: this article is to authorize the acceptance of Willowgrass Lane, currently a privately owned right-of-way, as a Class V road to be owned and maintained by the Town. In 2003, the Planning Board granted an approval to an application for a Willowgrass open space subdivision along with the construction of a private road to exceed over 900'. There were certain contingencies, which have all been adhered to. The Road Agent has confirmed the road construction meets Town standards

As a non-monetary article, the Budget Committee is not required to submit a recommendation/non-recommendation on this article.

Article 48: Conveyance of interest to First Congregational Society

Est. tax impact \$ 0.00

To see if the Town will vote to provide the Board of Selectmen the authority to execute a Release Deed to the First Congregational Society in Gilmanton (the "Society") releasing whatever interest, if any, the Town has in Tax Map 414, Lot 044 and Tax Map 414, Lot 045, which lots are the northwesterly half of Lot 24 in the 2nd Range of Masonian Lots, which property was originally established as a "School lot" and on which the Smith Meeting House, a former schoolhouse, and the Smith Meeting House Cemetery are all located, and further, to authorize the Board of Selectmen to complete an investigatory due diligence process, including but not limited to, engaging a Surveyor to prepare an appropriate Plan, and negotiate the terms of such release deed with the Society, to include the review of the issue raised by the Society regarding the common boundary between the above referenced property and abutting property owned by the Town, and to resolve the same in the best interests of the Town of Gilmanton.

Recommended by the Board of Selectmen: Yes

Yes

No

Explanatory Note: this article is to authorize the Board to execute a Release Deed to the First Congregational Society, releasing whatever interest the Town may have to the parcels where the Old Smith Meeting House and the Smith Meeting House Cemetery reside.

If the Town votes “yes’ on this article, the Board of Selectmen would have the authority to conduct some due diligence, to potentially include a survey and ultimately, conduct a hearing and decide which direction it will take.

As a non-monetary article, the Budget Committee is not required to submit a recommendation/non-recommendation on this article.

Article 49 (By Petition): Amend the Elderly Exemption for the Town of Gilmanton

Are you in favor of the proposed amendment as follows:

Shall we modify the elderly exemptions from property tax in the Town of Gilmanton, NH based on the assessed value, for qualified taxpayers, to be as follows:

- for a person 65 years of age up to 75 years, \$100,000
- for a person 75 years of age up to 80 years, \$175,000
- for a person 80 years of age or older, \$250,000.

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 for at least five consecutive years. In addition, the taxpayer must have a net income of not more than \$40,000 or, if married, a combined net income of not more than \$80,000; and own net assets not in excess of \$750,000, excluding the value of the person’s residence (RSA 72:39-b)

Recommended by the Board of Selectmen: No

Yes No

Explanatory Note: this is a petition article seeking to increase the Elderly Exemption income and asset limitations for qualified taxpayers of Gilmanton.

The Board is not recommending this article.

In 2017, a petition warrant article was passed to increase these limits and deduction amounts to what they are now. Currently in Gilmanton, in order to qualify for an elderly exemption, yearly income cannot exceed \$27,000 for an individual or \$40,000 if married and your assets cannot exceed \$120,000 (not including primary residence with up to 2 acres).

As a non-monetary article, the Budget Committee is not required to submit a recommendation/non-recommendation on this article.

Article 50 (By Petition): Change Zoning Board of Adjustment from appointed to elected

Are you in favor of changing the Zoning Board Membership to be “elected” as per the prescribed process in RSA 673:3 (I), RSA 673:3 (II) and RSA 669 in place of the current method of membership being appointed?”

As current Board member’s term expire, their positions shall be placed on the ballot and be filled by a candidate voted on by the Legislative body on Town Meeting Election Day.

Yes

No

Recommended by the Board of Selectmen: No

Explanatory Note: this petition article is seeking to have members of the Zoning Board of Adjustment be elected instead of appointed as currently being the case.

The Board of Selectmen is not recommending this article.

As a non-monetary article, the Budget Committee is not required to submit a recommendation/non-recommendation on this article.



TOWN OF GILMANTON

2019 TAX RATE GUIDE

This guide is a basic overview of the Town's tax rate and is intended to help explain the components of the tax rate and how it is set each year.

The tax rate, or how much we pay for every \$1,000 of property valuation is determined by the New Hampshire Department of Revenue Administration (NH DRA) and takes into account three main components:

1. Total Appropriation (voted budget)

This is the total budget (Operating Budget and Warrant Articles) that once approved at Town Meeting becomes the *appropriation*. For 2019, this was \$7,129,537.

2. Total Estimated Revenues

The Town receives revenue from many different sources: from the Town portion of your motor vehicle registration to building permit fees, Land Use change tax, yield tax to the Town's portion of the State's Rooms & Meals tax. For 2019, total revenues were estimated to be \$4,115,274.

3. Adjustments (Credits & Overlay)

There are two main adjustments added to our appropriation when setting the tax rate. The first are Veterans Credits, also known as "war Credits", which are based upon eligibility. For 2019, the amount of Veterans Credits were \$116,900.

The second adjustment is called the Overlay, which is an allowance for non-payment of taxes. For 2019, this was set at \$125,798.

So, combined War Credits & Overlay for 2019 were \$242,698

Money Raised From Taxation

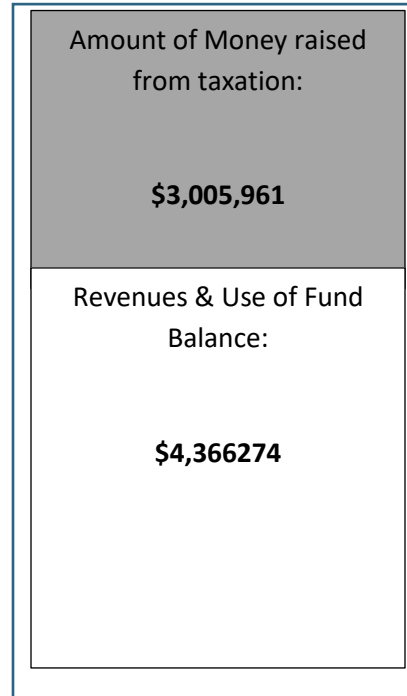
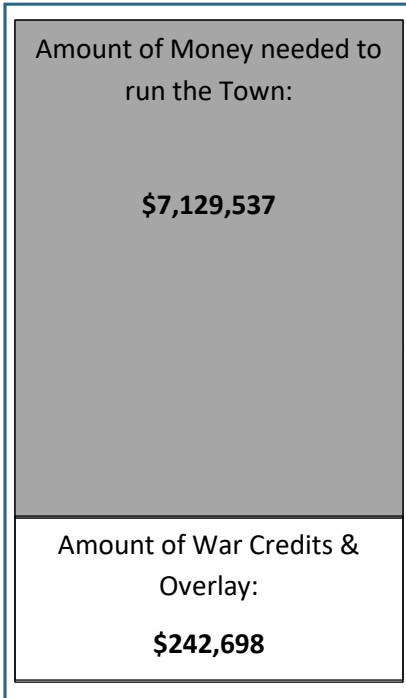
The first step in calculating the tax rate is to determine how much money the Town will need to raise in taxes. This is done by taking the total appropriations voted at Town Meeting (Budget and Warrant Articles combined), subtract total estimated revenues and use of Fund Balance (\$251,000 to partially fund the Stage Rd Bridge Project), add War Service Credits and finally Overlay to arrive at the total amount of money to be raised in taxes. See figure below

Total Town Needs:

\$ 7,372,235

How We Pay For It:

\$7,372,235



Once we know the amount of money to be raised through taxation, which for 2019 is 3,005,961, the next is to determine the tax rate per thousand dollars of Town valuation.

Tax Rate Calculation

Simply put, the tax rate is the following formula:

$$\frac{\text{Amount to be raised through taxation}}{\text{Total Town Assessment Valuation}} \times 1,000 = \text{TAX RATE}$$

For 2019, this formula is represented with the actual amounts (with rate rounded up):

$$\frac{3,005,961}{538,595,075} \times 1,000 = \$ 5.58$$

\$5.58 is the Town portion of our total tax rate.

The 2019 Tax Rate

For 2019, the total tax rate is **\$22.79** per \$1,000 of valuation.

Due to 2019 being a revaluation year, a direct comparison to tax rate changes from year to year doesn't reflect the whole picture; you have to look at how much was raised in taxation each year.

ENTITY	2019
Town	5.58
County	1.14
School	14.22
State Education	1.85
Total	22.79

To determine your full year 2019 tax, multiply the tax rate (\$22.79) times the assessed value of your property in thousands. For instance, if your property is valued at \$200,000, first divide your property value by 1,000 to get 200, then multiply it by the tax rate of \$22.79 or:

$$200 \times 22.79 = \$4,558 \text{ for the total year tax due.}$$

Gilmanton Tax Rate History

TOWN OF GILMANTON TAX RATE						SPECIAL RATES	
Year	Town	Local School	State School	County	Total	Village District	Sawyer Lake Dist
2004	3.75	9.60	2.30	1.15	16.80	0.14	0.96
2005	3.88	10.91	2.21	1.25	18.25	0.14	1.20
2006	3.98	11.59	2.43	1.27	19.27	0.13	1.68
2007	4.30	12.46	2.40	1.37	20.53	0.17	1.48
2008	4.56	12.52	2.49	1.41	20.98	0.08	2.34
2009	4.38	12.71	2.49	1.40	20.98	0.13	2.18
2010	4.71	13.48	2.38	1.38	21.95	0.20	1.84
2011	6.05	13.68	2.42	1.36	23.51	0.28	2.18
2012	5.74	13.93	2.39	1.36	23.42	0.00	2.02
2013	4.97	12.36	2.43	1.39	21.15	0.00	1.81
2014	4.10	14.82	2.67	1.34	22.93	0.00	1.97
2015	5.51	16.73	2.34	1.36	25.94	0.00	2.04
2016	4.23	16.15	2.33	1.21	23.91	0.00	1.90
2017	4.82	16.57	2.2	1.21	24.80	0.00	2.00
2018	5.83	15.95	2.18	1.38	25.34	0.00	2.22
2019	5.58	14.22	1.85	1.14	22.79	0	1.79
	revaluation year						