VOTER’S GUIDE
(amended after 02/07/2019 Deliberative Session)

EXPLANATION OF TOWN WARRANT ARTICLES
YEAR 2019

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.

If you have any questions that can be answered before the March 12th elections you can submit your questions by email at TownAdministrator@gilmantonnh.org.

The money articles have an overall estimated Tax impact per $1,000 of property valuation. Please remember, 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 to give voters an idea of what the individual articles will cost if approved by voters. Tax impact information listed in this Guide will not be listed on the ballot.
The First Session, also known as the Deliberative Session for the Town Meeting was held on Thursday, February 7th 2019 at 6 pm at the Gilmanton School Multi-purpose room (cafeteria), 1386 NH-140 Gilmanton Iron Works, NH 03837.

The Second Session, also known as the Voting Session for Town Meeting will be held on Tuesday, March 12th 2019 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.

See the main page at www.gilmantonnh.org
HOW DO I PARTICIPATE IN THE PROCESS?

First, you must be registered to vote.

How do I register to vote?

1. You may apply to your Town Clerk’s office. You will be required to fill out a standard voter registration form.
2. You may also 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, March 2, 2019). Check the local newspaper or call your clerk’s office for the date and time of such meeting.
3. Qualified individuals may 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.

Second, you may have attended the Deliberative Session of Town Meeting which was held on February 7th, 2019. All of the warrant articles were open for discussion (except zoning ordinance changes).

This version of the Voter’s Guide reflects the changes made by voters at the Deliberative Session. Please refer to the minutes of the Deliberative Session posted on the Town website for further details of changes made by the voters.

Third, at the Voting Session of Town Meeting on March 12, 2019, 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 voters 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 bond articles and changing the purpose of a capital reserve fund, require a supermajority for passage, i.e. a 3/5ths majority or 60%.

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.
CAPITAL RESERVE FUNDS AND UNRESERVED FUND BALANCE

Why are we proposing to place money into capital reserved funds?
Capital reserved funds are in essence savings accounts for a particular purpose. Capital reserve funds are generally used for big ticket items. Without capital reserve funds, vehicles equipment, new facilities or renovation of existing facilities would need to be funded through leases or the sale of municipal bonds. Borrowing money for these purposes can add additional costs in the form of interest payments over the period of the lease or bond until those instruments are paid off.

Both capital reserve funds and borrowing money spread the cost of what is being purchased over multiple years. This minimizes spikes in the tax rate. Capital reserve funds make those payments in advance of the purchase while borrowing spreads out the cost in the future. Appropriations to capital reserve funds are invested and earn interest. The trustees of the trust funds invest and manage these funds.

What is the unreserved fund balance?
The unreserved fund balance also known as the unassigned fund balance, is composed of two sources. The first is the surplus funds or unused funds in the Town budget for each year. Unexpended funds from the budget are transferred to the unreserved fund balance. The second source is additional revenues above what was anticipated for any particular year. These funds are also transferred to the unreserved fund balance. The NH Department of Revenue Administration along with guidance form the Government Finance Officers Association recommends the unreserved fund balance should be between 5% as a minimum and a maximum of 17% of general fund operating revenues.

It is important to remember that the unreserved fund balance is not actually cash.

BUDGET PROCESS DESCRIPTION

Operating budgets are typically submitted by Department Heads to the Board of Selectmen in the fall. Department Heads submit a budget worksheet and any supporting documentation necessary to explain/justify their budget request line-by-line. Department Heads also submit their capital requirements which will be the basis for individual or special warrant articles.

Submitted Department budgets are integrated into one master operating town budget worksheet. The Board reviews the individual department budget worksheets and the master operating town budget worksheet, capital requirements and meets with Department Heads during late October, early November. The Board makes adjustments and submits a recommended operating town budget to the Budget Committee as well as individual and special warrant articles. The Board of Selectmen also calculates the default budget which, if the operating budget fails, becomes the adopted budget unless the Board of Selectmen decides to hold one special meeting to address a revised operating budget. The default budget is the same as last year’s voted budget with certain adjustments made per RSA 40:13, IX (b).

During November and December, the Budget Committee reviews the proposed budgets as requested by the Department Heads and as recommended by the Board of Selectmen. The Budget Committee then holds a public hearing in early January (this was held on January 2nd, 2019). This is an informational session for voters to learn more about the budget and ask questions. At “Super Saturday” Session (this occurred on
January 5th, 2019), the Budget Committee votes to recommend a budget to the voters, taking into consideration the public input gathered at the public hearing.

The First Session of Town Meeting (also known as Deliberative Session) is the next step in the process and is held between the last Saturday in January and the first Saturday in February (February 7th this year). Voters in attendance have the power to amend certain warrant articles, including the amounts of the proposed appropriations, but cannot change the default budget, proposed amendments to the Zoning Ordinance, and certain other articles. The changes made at the Deliberative Session will be included on the ballot to be voted on at the Second Session of Town Meeting (also known as Voting Session), which is held the second Tuesday in March. Voters cannot amend the articles at the Voting Session; voters can only vote “yes” or “no” on each ballot question.

The Town has a calendar year budget which begins each year on January 1st, and ends on December 31st. Voters in March are voting on a budget which actually began in January.

**ZONING**

**WARRANT ARTICLES**

**Article #2 Amend Town Zoning Ordinance for Accessory Dwelling Units**

Are you in favor of the adoption of the Amendment to Article III, Sections R and P of the Zoning Ordinance as presented by the Gilmanton Planning Board as follows:

Amend Article III,

R. Accessory Dwelling Units,

2. Definition: Amend by correcting RSA number from 674:21 to 674:71 to read as follows: “Accessory Dwelling Unit” as defined in RSA 674:71, as amended, means a residential living unit that is within or attached to a single family dwelling and that provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking, and sanitation on the same parcel of land as the principal dwelling unit accompanies”.

Also amend by adding: A detached Accessory Dwelling Unit is also permitted.

3. Requirements/Limitations

c. Detached Accessory Dwelling Units are allowed. Amend by adding: These detached ADU’s may be combined with or be a part of garages, storage areas or other such structures that are permitted.

d. Amend by inserting after the phrase “...1,000 square feet” habitable living space as defined by the 2009 International Building Code, as amended.

P. Number of residential units which may be constructed on a lot. Amend the paragraph as follows: “Only one single family dwelling unit, or one 2-family dwelling unit or one single family dwelling unit with an Accessory Dwelling Unit (attached or detached) may be constructed on a single lot …”

*Recommended by the Planning Board: Yes*
Explanatory Note: These amendments will clarify that detached accessory dwelling units are allowed with regard to single family dwellings.

Article #3: (By Petition) Amend Historic District Map to remove parcel

Are you in favor of the adoption of Amendment #1 as proposed by petition of the voters of this town to amend the town of Gilmanton Historic District Ordinance as follows:

Amend the official Historic District Map of the Town of Gilmanton by removing land known as Tax Map/Lot 000415-052000-000000 located at 35 Stone Road from being designated as part of the Gilmanton Historic District. Said parcel is located near the intersection of Stone Road and Meetinghouse Road.

Recommended by the Planning Board: No

Explanatory Note: The purpose of this article is to remove Map 418, Lot 52 from the Historic District. Passage of this Article would result in Lot 52 being subject to the requirements of the Rural District as opposed to the requirements of the Historic District.

(See tax map attached)

WARRANT ARTICLES
Article #4 Construction/replacement of Stage Rd bridges

Est tax impact $0.00

To see if the Town will vote to raise and appropriate the sum of two million three hundred thousand dollars ($2,300,000) for the construction and replacement of the Stage Road Bridge over Nighthawk Hollow Brook and the Stage Road Bridge over Unnamed Brook (Beauty Hill Road) with two hundred and nine thousand dollars ($209,000) to come from the Bridge Capital Reserve Fund established in 1995, two hundred and fifty-one thousand dollars ($251,000) to come from unassigned fund balance; the remaining amount of one million eight hundred and forty thousand dollars ($1,840,000) to come from the NHDOT 80/20 State Aid Bridge Program. Further to authorize the Board of Selectmen to apply for, accept and expend such monies as become available from the Federal and/or State for use in connection with said project and pass any votes thereto.

This is a non-lapsing article per RSA 32:7 VI and will not lapse until December 31, 2021 or when the project is complete, whichever is sooner.

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

Explanatory Note: The Town is seeking funding for the construction/replacement of two bridges on Stage Road. Upon successful appropriation of such funds, the Town will award the project to the lowest bidder, ED Swett, Inc. in late March, 2019. If this Article is approved, construction will be conducted during low water season (May through October).

The overall cost of the project for the two Stage Road bridges is $2.3 million based on ED Swett, Inc.’s bid. NHDOT will reimburse 80% of the overall cost ($1.84 million) in phases up to completion of the project. As phases are completed, the Town is reimbursed and those reimbursed funds go back into the project.

The Town is seeking to fund the remaining 20% ($460,000) through $209,000 to come from the Bridge Capital Reserve Fund established in 1995 and $251,000 to come from unassigned fund balance. The Bridge Capital Reserve Fund has a remaining balance of $224,503.70

With this proposed funding, there would be no tax impact.

Article #5 Tax Impact

This article does not impact tax rate

Shall the Town vote to require, in accordance to RSA 32:5 V – b, that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article? The determination of the estimated tax impact shall be subject to approval by the governing body.

Recommended by the Board of Selectmen: Yes

Explanatory Note: This article is to allow the Town to state on the official ballot the estimated tax impact, as determined by the Board of Selectmen, for each article presented to the voters that has a tax impact. If this article is approved by the Town Meeting, the first year that the tax impact will appear on the Official Ballot will be the 2020 Town Meeting.

As a non-monetary article, the Budget Committee does not make a recommendation.
**Article # 6 Prisoners of War Exemption**

This article does not impact tax rate

Shall the Town vote to adopt an ordinance waiving the fee to be charged for a permit to register one motor vehicle, owned by any person who was captured and incarcerated for 30 days or more while serving in a qualifying war or armed conflict as defined in RSA 72:28, V, and who was honorably discharged, provided the person has provided the town clerk with satisfactory proof of these circumstances? RSA 261:157-a.

**Recommended by the Board of Selectmen: Yes**

**Explanatory Note**: This article is to start offering an exemption to the registration fee for one motor vehicle to eligible prisoners of war. The Board of Selectmen is unable to estimate the tax impact of this article. As a non-monetary article, the Budget Committee does not make a recommendation.

**Article #7 Operating Budget**

Est tax impact $4.84

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 one hundred and eighteen thousand, one hundred and eighty-one dollars ($4,118,181)? Should this article be defeated, the default budget shall be three million nine-hundred and seventeen thousand, eight-hundred and seventy-nine dollars ($3,917,879) 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**

**Explanatory Note**: please refer to Budget worksheets. Also, please see attached Department Budget Pie Chart (on page 9 of this Voter’s Guide).

This article is the budget for the Town. This article has an impact on property tax of $4.84 per $1,000 of valuation. The difference between the proposed Town operating budget and the Town default budget is that the default budget is $200,302 lower than the operating budget. The 2019 proposed Operating Budget is 9.6% higher than the 2018 Operating Budget. The 2018 Operating Budget had a tax rate of $5.83 per $1,000 of valuation.

The Operating Budget warrant article does not include appropriations included in any other warrant article.
AS AMENDED FROM DELIBERATIVE SESSION
Article #8 Crystal Lake Rd Bridge

Est. tax impact $0.03

To see if the Town will vote to raise and appropriate the sum of Seventy Thousand Dollars ($70,000) for the final design and bidding for the replacement of the Crystal Lake Road Bridge over Nelson Brook. The Town will be reimbursed 80% (up to $56,000) of the actual engineering costs by the NHDOT State Aid Bridge Program, with the remaining balance of fourteen thousand dollars ($14,000) to come from taxation. This is a non-lapsing appropriation per RSA 32:7, VI, and shall not lapse until December 31, 2021 or when the project is complete, whichever is sooner.

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

Explanatory Note: This Article relates to the other Town Bridge projects (aside from the Stage Road Bridges projects). This project is one year behind the Stage Road Bridges project presented under Article #4. The Town is seeking to raise and appropriate $70,000 for the final design and bidding phase of this project with NHDOT to reimburse 80% of the cost of this phase. The remaining $14,000 is to come from taxation.

Article #9 Property Revaluation Capital Outlay

Est. tax impact $0.024

To see if the Town will vote to raise and appropriate the sum of ninety-eight thousand dollars ($98,000) for the Statistical Property Revaluation in 2019. And to further fund this appropriation by withdrawing Eighty-Seven thousand Dollars ($87,000) from the Revaluation Assessment Update Capital Reserve Fund established in 2006 with the balance of eleven thousand dollars ($11,000) to come from taxation.

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

Explanatory Note: All towns and cities in New Hampshire must perform a revaluation at least once every five years, which is mandated by the New Hampshire Constitution Part 2 Article 6 and by RSA 75:8-a. Also, all towns and cities in New Hampshire receive Assessment Reviews once every five years from the New Hampshire Department of Revenue Administration. In Gilmanton, we are performing a Statistical Update this year to meet the five-year requirement.

This article is for the voters to authorize the necessary funds to perform that Statistical Update. The Statistical Update is a verification and analysis of all market sales in Town over the previous two years to ensure that assessments are proportional by updating assessments on all properties based on a property sales study. The property sales study involves looking at sales that occurred within the Town and confirming the accuracy of existing property record cards, physically inspecting the sale properties, and making any needed corrections to the assessment cards. The results of the Statistical Update are then used to adjust other assessments in the Town. This Statistical Update is to ensure that all property assessments are uniform, equitable, and that taxpayers are being taxed fairly and assessed the same as other comparable property.

The current Fund balance is $87,182.79

State Constitution - Form of Government
Established October 31, 1783 Effective June 2, 1784 As Subsequently Amended and in Force January 2007

[Art.] 6. [Valuation and Taxation.] The public charges of government, or any part thereof, may be raised by taxation upon polls, estates, and other classes of property, including franchises and property
when passing by will or inheritance; and there shall be a valuation of the estates within the state taken anew once in every five years, at least, and as much oftener as the general court shall order.

Article #10 Revaluation Capital Reserve Fund

Est. tax impact $0.065

To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars ($30,000) for the Revaluation Assessment of 2024 to be deposited in the Revaluation Capital Reserve Fund established in 2001.

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

Explanatory Note: This article is a continued contribution into the Revaluation Capital Reserve Fund. The Town will conduct a Full Revaluation in 2024. While the statistical update under Article #9 is conducted based on recent property transactions, the Full Revaluation involves the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value. This is a broader exercise than the statistical update and, therefore, costs more money. Estimated cost is in the $150,000 to $200,000 range for a Full Revaluation.

Because revaluation is mandated by Law, the purpose of this article is to ensure that the funding for a Full Revaluation is secured prior to 2024.

The current fund balance is $60,271.41

Article #11 Court Cases Non-Capital Reserve Fund

Est. tax impact $0.065

To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars ($30,000) to be deposited in the Court Cases Non-Capital Reserve Fund established in 2003.

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

Explanatory Note: This article is a continued contribution into the Non-Capital Reserve Fund established in 2003.
The current balance of this fund is $4,999.78.

Article #12 Replace Ambulance Capital Reserve Fund

Est. tax impact $0.109

To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars ($50,000) to be deposited in the Replace Ambulance Vehicles Capital Reserve Fund Established in 2001.

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

Explanatory Note: This article is a continued contribution into the Ambulance Capital Reserve Fund established in 2001. The Fire Department ambulance replacement schedule is a ten-year cycle. The Town purchased one ambulance (9A1) in 2011 and a second ambulance (9A2) in 2012. The Fire Department intends on refurbishing
an ambulance instead of replacing one, which is anticipated to cost $135,000. A replacement is anticipated to cost $210,000.

The current fund balance is $59,616.05

Article #13 Refurbish/Replace Fire Trucks Capital Reserve Fund

Est. tax impact $0.163

To see if the Town will vote to raise and appropriate the sum of Seventy-Five thousand dollars ($75,000) to be deposited in the Refurbish and/or Replace Fire Trucks Capital Reserve Fund Established in 1998 and modified in 2003.

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

Explanatory Note: This article is a continued contribution into the Refurbish/Replace Fire Trucks Capital Reserve Fund established in 2003. The Fire Department is seeking to replace a Fire Truck (9E3) in 2021, with an anticipated delivery date in 2022. The anticipated cost of replacement is between approximately $775,000 and $800,000.

The current fund balance is $59,856.70.

Article #14 Non-Capital Reserve Fund for Fire Department Vehicle Repairs

Est. tax impact $0.033

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars ($5,000) to be deposited in the Fire Department Vehicle Repairs Non-Capital Reserve Fund established in 2005.

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

Explanatory Note: This article is a continued contribution into the Non-Capital Reserve Fund established in 2005. The purpose of this fund is to cover unanticipated repair & maintenance purchases.

The current fund balance is $20,551.05.

Article #15 Recycling & Transfer Facility Improvements Capital Reserve Fund

Est. tax impact $0.065

To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars ($30,000) to be deposited in the Recycling and Transfer Facility Improvements Capital Reserve Fund established in 2008.

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

Explanatory Note: This article is a continued contribution into the Recycling and Transfer Facility Improvements Capital Reserve Fund established in 2008. The amount sought is to fund new siding, new fencing and coating sealing of parking lot for the facility, and potentially a roof over the compactor.

The current balance is $21,014.13.
Article #16 Highway Pickup truck replacement
Est. tax impact $0.00

To see if the Town will raise and appropriate the sum of forty-three thousand six hundred and fifty-six dollars ($43,656) to purchase and equip a new pickup truck and further to fund this appropriation by withdrawing forty-three thousand six hundred and fifty-six dollars ($43,656) from the previously established Highway Equipment Capital Reserve Fund established in 2006.

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

**Explanatory Note:** The purpose of this article is to replace the Department’s 2007 Chevy 2500 hd. The current fund balance for the Highway Equipment Capital Reserve Fund is $421,046.89.

Article 17# Highway Loader replacement

Est. tax impact $0.00

To see if the Town will raise and appropriate the sum of one hundred and ninety thousand Dollars ($190,000) to purchase and equip a new loader and further to fund this appropriation by withdrawing one hundred and ninety thousand Dollars ($190,000) from the previously established Highway Equipment Capital Reserve Fund established in 2006.

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

**Explanatory Note:** This is to replace the 1984 Fiat wheel loader. The wheel loader is a multipurpose piece of equipment for the Department (loading sand, salt, mixing etc.). The current fund balance for the Highway Equipment Capital Reserve Fund is $421,046.89.

Article #18 Appoint Selectmen as agents on certain Capital Reserve Funds

**This article does not impact tax rate**

To see if the Town will vote to appoint the Board of Selectmen as agents to expend from the following existing Capital Reserve Fund, allowing the Selectmen to expend funds from this account when the need arises. Town Driveways established in 2006

**Recommended by the Board of Selectmen: Yes**

**Explanatory Note:** The purpose of this article is to allow Selectmen to expend money from this account. The Town Meeting has not previously named an agent to expend monies from this account. The monies in this fund were previously raised through taxation.

The current fund balance for this fund is $18,659.95

As a non-monetary article, the Budget Committee does not make a recommendation.
Article #19 Academy Building Mechanical Upgrades & Professional Engineering Capital Reserve Fund

Est. tax impact $0.065

To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars ($30,000) to be placed in the Academy Building Mechanical Upgrades & Professional Engineering Capital Reserve Fund established in 2018.

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

Explanatory Note: This article is a continued contribution into the Academy Building Mechanical Upgrades & Professional Engineering Capital Reserve Fund established in 2018. The Fund was initially established to cover the purchase of a generator and fire pump for the town hall, which was executed in 2018.

This fund is anticipated to fund future projects associated with the Academy Building such as:
- Air conditioning in Auditorium;
- Fans in downstairs bathrooms; and
- Drainage system at bottom half of northside of building.

The current balance of this fund is $54,229.57. An additional sum of $28,362 has been invoiced in 2019, resulting in a net amount of $25,867.57.

Article #20 Non-Capital Reserve Fund for Computer Replacement or Repairs

Est. tax impact $0.011

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars ($5,000) to be deposited in the Computer Replacement/Repairs Non-Capital Reserve Fund established in 2014 and modified in 2018.

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

Explanatory Note: This fund was initially established to cover the computer replacement needs of the Town Clerk/Tax Collector Department, then modified last year to cover all Town Departments computer replacement needs. The amount sought by this Article is to cover unanticipated expenses associated with computer replacement and repairs.

The current fund balance is 2,994.04
Article #21 Parks, Playground & Recreation Commission Dissolution

This article does not impact tax rate
To see if the town will vote to dissolve the long inactive Parks, Playground & Recreation Commission, established by town meeting vote in 1964, and to designate the selectmen to exercise the authority and perform the responsibilities listed in RSA 35-B:3, II -VIII.

Recommended by the Board of Selectmen: Yes

Explanatory Note: The Playground & Recreation Commission has been inactive since 2010, at the latest. This article dissolves the Commission and designate the selectmen to exercise the authority and perform the responsibilities listed in RSA 35-B:3, II -VIII.
As a non-monetary article, the Budget Committee does not make a recommendation.

Article #22 Recycling Equipment Capital Reserve Fund

Est. tax impact $0.109
To see if the Town will vote to raise and appropriate the sum of Fifty thousand Dollars ($50,000) to be deposited in the Recycling Equipment Capital Reserve Fund established in 2006.

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

Explanatory Note: This article is a continued contribution into the Recycling Equipment Capital Reserve Fund established in 2006. The funds are raised in preparation for the replacement of the baler. The current baler is a marathon bailer 240 3-phase from 2003. The current baler It makes a standard 3ft by 5ft bale. The Department is planning to replace the baler in 2020. The anticipated cost is $100,000.

The current balance for the fund is $4,162.10

Article #23 Parks & Recreation Facility Repair & Maintenance Capital Reserve Fund

Est. tax impact $0.00
To see if the Town will vote to establish a new Capital Reserve Fund under provisions of RSA 35:1 for repairs and maintenance to the Crystal Lake Park facility and to raise and appropriate the sum of one dollar ($1.00) to be placed 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: No

Explanatory Note: this article is to establish a new Capital reserve Fund for the Parks & Recreation Facility Repair & Maintenance needs, including tree cutting/pruning/removing. For the year 2019, $4,300 was added at the Deliberative session to the Parks & Recreation Budget to cover immediate needs and Article #7 Operating Budget was amended accordingly.
Article #24 Parks & Recreation Equipment repair/replacement Capital Reserve Fund

Est. tax impact $0.013

To see if the Town will vote to establish a new Capital Reserve Fund under provisions of RSA 35:1 for repairs and replacement of Parks & Recreation equipment and to raise and appropriate the sum of six thousand dollars ($6,000) to be placed 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

Explanatory Note: This article is to establish a new Capital Reserve Fund for repairs and replacement of Parks & Recreation equipment, more specifically the replacement of the current lawnmower. The intent is to purchase in 3 years a Kubota (or similar brand) sit-down mower. Total cost is $18,000. A $6,000 contribution to the fund for each of the next 2 years is anticipated.

Article #25 Old Town Hall Condition Assessment

Est. tax impact $0.024

To see if the Town will vote to raise and appropriate the sum of eleven thousand dollars ($11,000) to have a Condition Assessment of the Iron Works Old Town Hall conducted and to authorize the Board of Selectmen to apply for partial funding with a grant of up to Four Thousand Five Hundred Dollars ($4,500) anticipated from the NH Preservation Alliance to offset this appropriation, provided that the Condition Assessment will still be completed if the grant is not received, with the remaining balance to come from taxation.

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

Explanatory Note: This article seeks to raise & appropriate money to contract an assessment of the building condition so that the Town has detailed and updated estimated costs for all repairs, upgrades and maintenance and can then identify priorities and design a plan for the future of the Iron Works Town Hall. The last assessment was conducted in 2010 by a group of town volunteers.

The NH Preservation Alliance offers grants for condition assessments. These grants provide a road map for the applicant and opens up more than $25,000 from LCHIP if the Town were to pursue LCHIP funding going forward. The article grants authority for the Selectmen to seek an NH Preservation Alliance grant for the condition assessment. Should the grant not be obtained, the Town would still pursue the condition assessment and would need to seek funding through taxation.

Article #26 (By Petition) GYR Library funds

Est. tax impact $0.104

To see if the Town will vote to raise and appropriate the sum of Forty-Seven Thousand Seven Hundred Dollars ($47,700) for partial funding of operating expenses of the Gilmanton Year-Round Library for 2019.

Recommended by the Board of Selectmen: Yes
Recommended by the Budget Committee: Yes
Explanatory Note: This petition article is requesting the Town raise $47,700 to fund the Gilmanton Year-Round Library for 2019 through taxation.

Article #27 (By Petition) General Public Access to Academy Building

This article does not impact tax rate

Are you in favor of the adoption of this warrant article as proposed by petition of the voters of this town:

We are requesting entrance doors at the Academy Building, also known as the Town Offices Building be unlocked and accessible to the General Public without hindrance/buzzers at any/all times that Town business is being conducted in the building.
HOW IS THE PROPERTY TAX RATE SET?

The property tax rate is set every year usually in October but sometimes as late as November by DRA. The tax rate has four components: Town; Local School; State Education; and County.

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<td>2.49</td>
<td>2.49</td>
</tr>
<tr>
<td>County</td>
<td>1.38</td>
<td>1.21</td>
<td>1.21</td>
<td>1.36</td>
<td>1.34</td>
<td>1.39</td>
<td>1.36</td>
<td>1.36</td>
<td>1.38</td>
<td>1.40</td>
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<tr>
<td>Total</td>
<td>25.34</td>
<td>24.80</td>
<td>23.91</td>
<td>25.94</td>
<td>22.93</td>
<td>21.15</td>
<td>23.42</td>
<td>23.51</td>
<td>21.95</td>
<td>20.98</td>
<td>20.98</td>
</tr>
<tr>
<td>Village District</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>.28</td>
<td>.20</td>
<td>.13</td>
</tr>
<tr>
<td>Sawyer Lake District</td>
<td>2.22</td>
<td>2.00</td>
<td>1.90</td>
<td>2.04</td>
<td>1.97</td>
<td>1.81</td>
<td>2.02</td>
<td>2.18</td>
<td>1.84</td>
<td>2.18</td>
<td>2.34</td>
</tr>
<tr>
<td>Equalized Ratio</td>
<td>94.4%</td>
<td>97.0%</td>
<td>103.9%</td>
<td>102%</td>
<td>111.3%</td>
<td>106.1%</td>
<td>105.3%</td>
<td>100.3%</td>
<td>96.1%</td>
<td>92.4%</td>
<td></td>
</tr>
</tbody>
</table>

This rate is assessed for every $1,000.00 of property valuation. In other words, if you own property such as a house valued at $200,000.00 the rate is calculated $200,000 x (25.34) = a tax bill for $5,068.00

When the voters approved the budgets, those appropriations are factored into determining the annual tax levy.

The total of all appropriations for the Town, school and County represent the amount of revenue needed to pay for the appropriations for the respective budgets. This is the total amount of anticipated spending for the year for the town, school and County. This amount is offset by other anticipated revenues from various sources other than property taxes as well as credits.

![2018 Tax rate chart]

### 2018 Tax rate
- **Town**: 5.83 (23%)
- **County**: 15.95 (63%)
- **Local School**: 1.38 (5%)
- **State Education**: 2.18 (9%)