



# 2019 TOWN/SCHOOL MEETING VOTERS GUIDE

## TOWN OF ALLENSTOWN/ALLENSTOWN SCHOOL DISTRICT- DELIBERATIVE SESSIONS

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## 2019 TOWN/SCHOOL MEETING

The annual town and school district meeting involves two sessions. The Deliberative Session which will be held on Saturday, February 2nd at 9 AM at the Armand Dupont School, 10.5 School St. in Allenstown, and the Voting Session which will be held on Tuesday, March 12th from 8 AM to 7 PM at the St. John the Baptist Parish Hall located at 10 School St. in Allenstown. All registered voters are eligible to participate in the process.

Voters will be deciding on the annual budgets of the Town, School District and Sewer Dept.

There is also a warrant article on allowing Keno in town, and several articles dealing with Veterans and Active Duty property tax credits and exemptions.

The annual Town and School District warrants will be posted on the website along with detailed budget documents to assist voters in their decision making process.

Details for each Article in the Town and School Warrants can be found in this guide.

This guide is intended to provide information to voters in regards to the process and matters under consideration before the Town/School District Meetings. The Town website is the primary source of updated information in regards to the budget and Town Meeting. See the main page at [www.allenstownnh.gov](http://www.allenstownnh.gov).

## 2019 PROPOSED TOWN BUDGET

The proposed Town Operating Budget for 2019 represents an increase in spending of .54%. This is an overachievement of the Board of Selectmen's budget management plan to minimize the impact on the tax rate. The actual goal of the plan is to keep spending as close to the increase in the Consumer Price Index (CPI) as possible which is 2.7%. Still, even with the reduced percentage increase in the budget this year, moving forward, it will be increasingly difficult to achieve this goal without making difficult decisions that will impact services. The Board would like to thank all of the department heads, board chairpersons and members of the Budget Committee in working with us to achieve this goal.

The impact on the tax rate will be determined by the change in the assessed valuation, revenues, tax credits & exemptions as well as overlay. Estimating the change in these items is just that, an estimate which is estimated conservatively. These factors are likely to change between now and the time the tax rate is set in October/November of 2019.

### TOWN OF ALLENSTOWN

**PUBLIC HEARING ON THE BUDGETS JANUARY 12TH**

**DELIBERATIVE SESSION OF TOWN MEETING FEBRUARY 2ND**

**VOTING DAY OF TOWN MEETING MARCH 12TH**

**WHERE?  
ARMAND DUPONT SCHOOL & PARISH HALL**

## 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. Check the local newspaper(s) or call the 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).

Further questions may be answered at [SOS.NH.GOV](http://SOS.NH.GOV) or by contacting your local Town Clerk, Kathleen Pelissier at 485-4276 ext.116 [kpelissier@allentownnh.gov](mailto:kpelissier@allentownnh.gov)

**Second**, you may attend the Deliberative Session of Town Meeting. All of the warrant articles will be open for discussion (except zoning & building code ordinance changes). The moderator will recognize voters who may speak on the articles. Voters may ask questions, make statements and/or make motions to amend the warrant articles.

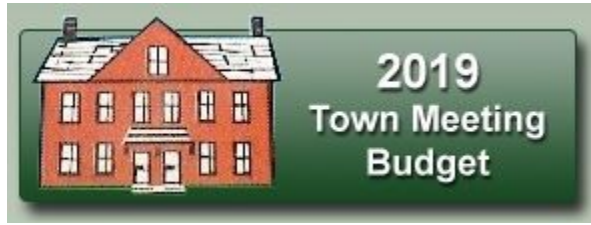
**Third**, The NH Legislature has placed limitations on amending warrant articles. Voters may amend some warrant articles however they cannot change the underlying purpose of the warrant article. For example voters change the dollar amount of a warrant article to purchase a building, however they cannot change its purpose to purchase a vehicle. Voters cannot change the default budget amounts in operating budgets. Some articles require specific language which cannot be modified.

Warrant articles cannot be removed from consideration at the Deliberative Session. Warrant articles which are amended will reflect the changes made at the Deliberative Session and will be on the ballot for the Voting Session of Town Meeting in March. Warrant articles can be amended by a simple majority vote at the Deliberative Session.

At the Voting Session of Town Meeting in March voters can come to the polls anytime between 8 AM and 7 PM to vote on the articles as amended from the Deliberative Session. Voters cannot make any changes to the articles at this session. Voters only have the option to vote YES to be in favor of an article or NO to be opposed to an article.

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 have special requirements such as bond articles and changing the purpose of a capital reserve fund. These articles require a supermajority for passage. They require a 2/3 majority or 66.7% to pass.

If the voters fail to pass the operating budget articles (Town, Sewer and School) the respective default budgets become the operating budget for that entity.



On the [Allenstownnh.gov](http://Allenstownnh.gov) homepage, look for the picture above on the right hand side. Clicking on the picture will bring you to a new webpage where you will find all of the 2019 Budget Information!

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**WARRANT ARTICLES-ELECTED OFFICES**

**ARTICLE 1**

To choose all necessary Town Officers for the ensuing year as follows:

- Budget Committee,            4 for 3 year terms
- Library Trustee,            1 for 1 year term
- Library Trustee,            1 for 3 year term
- Trustee of Trust Funds,    1 for 3 year term
- Cemetery Trustee,        1 for 3 year term
- Sewer Commissioner,      1 for 3 year term
- Road Agent,                1 for 3 year term
- Selectmen,                 1 for 3 year term
- Treasurer,                 1 for 1 year term

*Candidates for the various municipal offices must declare their candidacy with the Town Clerk between January 23rd and February 1st (Town Hall open from 3 PM to 5 PM on 2/01/19). Interested residents may contact the Town Clerk or the Town Administrator to learn more about the duties and responsibilities of the various positions. These positions will be voted on at the Voting Session of Town Meeting on March 12th, 2019.*

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 2           Town Operating Budget**

Shall the Town of Allenstown raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,984,023. Should this article be defeated, the default budget shall be \$4,000,427 which is the same as last year, with certain adjustments required by previous action of the Town of Allenstown 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. (Majority vote required)

Tax Impact of Proposed Budget = \$9.62

Tax Impact of Default Budget = \$9.67

Recommended by the Board of Selectmen

Recommended by the Budget Committee

**EXPLANATION-** This article represents the proposed operating budget of the Town minus the Sewer Dept. The amount proposed for 2019 represents a .54% increase in spending from the 2018 approved budget, but it should also be noted that the 2019 Proposed Budget is actually .41% lower than the 2019 Default Budget . A more detailed explanation of the budget can be found on the MS 737 form as well as the department level budget explanations which have been placed on the website.

Furthermore, this warrant article (operating budget) does not include appropriations in ANY other warrant article.

When comparing salary lines in budget details, one must remember that it was a default budget that was approved for 2018, but employees were given raises in 2018, and raises are proposed in the 2019 Budget. Given that the 2018 budget lines are the same amounts from 2017, it makes the increases look significantly larger than they actually are for 2019! We are not allowed to rebalance the 2018 Default budget lines to truly make apples to apples comparisons between the lines. Once a proposed budget is approved, then that will make comparing year to year expenditures and budgets easier and more transparent.

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 3 Sewer Operating Budget**

Shall the Town of Allenstown raise and appropriate as an operating budget for the Allenstown Sewer Commission, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,280,567. Should this article be defeated, the default budget shall be \$2,276,145, which is the same as last year, with certain adjustments required by previous action of the Town of Allenstown 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. (Majority vote required)

TAX IMPACT OF WARRANT ARTICLE 3 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

**EXPLANATION-** A “yes” vote would accept the Sewer Commission’s proposed budget of \$2,280,567 for the 2019 calendar year. This would be an increase of 1.5% (\$34,006) from 2018. The sewer budget is funded through sewer rents and does not affect the tax rate. Should this vote fail the Sewer Department’s default operating budget would be \$2,276,145, for the 2019 calendar year. This would be an increase of 1.32% (\$29,584) over 2018 approved budget.

**ARTICLE 4 Fire Safety Equipment Capital Reserve Fund**

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$10,000 to be added to the Fire Safety Equipment Capital Reserve Fund previously established. This sum to come from unassigned fund balance. (Majority vote required)

TAX IMPACT OF WARRANT ARTICLE 4 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

**EXPLANATION-** This article proposes to transfer funds from the unassigned fund balance to this capital reserve fund. The Fire Department will have to replace the Self Contained Breathing Apparatus (SCBA) as the equipment will expire in 2020. This is the breathing mask, air hoses, air tank and rack the fire fighter’s use when they enter a burning building. The estimated cost to replace these units is \$135,250. The capital reserve fund has a balance of \$137,687 as of 12/31/2018. As this is a transfer from one account to another, no funds will be raised resulting in no impact on the tax rate.

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 5                    Library Capital Reserve Fund**

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$5,082 to be added to the Library Capital Reserve Fund previously established. This sum to come from unassigned fund balance. (Majority Vote Required)

TAX IMPACT OF WARRANT ARTICLE 5 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

*EXPLANATION– The purposes of the fund are for construction and maintenance issues at the Library. This article proposes to transfer the sum of \$5,082 from the unassigned fund balance to this capital reserve fund. As this is a transfer from one account to another, no funds will be raised resulting in no impact on the tax rate. This amount represents the same amount as the surplus from the Library budget at the end of 2018. The capital reserve fund has a balance of \$14,860 in it as of 12/31/2018.*

**ARTICLE 6                    Public Safety Facilities Capital Reserve Fund**

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$20,000 to be added to the Public Safety Facilities Capital Reserve Fund previously established. This sum to come from unassigned fund balance. (Majority vote required)

TAX IMPACT OF WARRANT ARTICLE 6 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

*EXPLANATION– This article proposes to transfer funds from the unassigned fund balance to this capital reserve fund. The Public Safety Facilities Capital Reserve Fund is used for the purpose of repairs and renovations to the police and fire department facilities. The fire station upstairs area needs to be finished and insulated in order for it to be usable space. The capital reserve fund has a balance of \$18,441 in it as of 12/31/2018. As this is a transfer from one account to another, no funds will be raised resulting in no impact on the tax rate. The Police Station needs carpet replacement, HVAC replacement and roof replacement in the coming years.*

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 7            Streetlight Capital Reserve Fund**

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$6,500 to be added to the Streetlight Capital Reserve Fund previously established. This sum to come from unassigned fund balance. (Majority vote required)

TAX IMPACT OF WARRANT ARTICLE 7 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

*EXPLANATION– This article proposes to transfer funds from the unassigned fund balance to this capital reserve fund. The Streetlight Capital Reserve Fund is used for the purpose of repairing or replacing existing streetlights. The present LED streetlights were purchased and installed in 2015. They have a useful life of 10 years. In 2025, they will need to be replaced. This fund will eventually provide the estimated \$50,000 to replace the 173 streetlights in the town. The capital reserve fund has a balance of \$6,538 in it as of 12/31/2018. As this is a transfer from one account to another, no funds will be raised resulting in no impact on the tax rate.*

**ARTICLE 8            Landfill Capital Reserve Fund**

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$6,800 to be added to the Landfill Capital Reserve Fund previously established. This sum to come from unassigned fund balance. (Majority vote required)

TAX IMPACT OF WARRANT ARTICLE 8 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

*EXPLANATION– This article proposes to transfer funds from the unassigned fund balance to this capital reserve fund. The Landfill Capital Reserve Fund is used for the purpose of annual water quality testing, well maintenance at potential costs of final closure and/or mitigation at our closed landfill site. The capital reserve fund has a balance of \$14,876 in it as of 12/31/2018. As this is a transfer from one account to another, no funds will be raised resulting in no impact on the tax rate.*

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 9 Highway Equipment Capital Reserve Fund**

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$51,500 to be added to the Highway Equipment Capital Reserve Fund previously established. This sum to come from unassigned fund balance. (Majority vote required)

TAX IMPACT OF WARRANT ARTICLE 9 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

*EXPLANATION- This article proposes to transfer funds from the unassigned fund balance to this capital reserve fund. The Highway Equipment Capital Reserve Fund is used for the purpose of purchasing vehicles and equipment for the Highway Department. The capital reserve fund has a balance of \$14,074 as of 12/31/2018. As this is a transfer from one account to another, no funds will be raised resulting in no impact on the tax rate.*

**ARTICLE 10 Town Building/Maintenance Capital Reserve Fund**

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$10,000 to be added to the Town Building/Maintenance Capital Reserve Fund previously established. This sum to come from unassigned fund balance. (Majority vote required)

TAX IMPACT OF WARRANT ARTICLE 10 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

*EXPLANATION- This article proposes to transfer funds from the unreserved fund balance to this capital reserve fund. The Town Hall was constructed in the 1800's and periodic maintenance associated with older buildings is required. This maintenance, repairs and renovations to the building includes mortar and brick repairs, office renovations and redesigns, and handicap accessibility upgrades. The capital reserve fund has a balance of \$19,017.90 in it as of 12/31/2018. As this is a transfer from one account to another, no funds will be raised resulting in no impact on the tax rate.*



**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 11 Economic Development Capital Reserve Fund**

To see if the Town of Allenstown will vote to establish an Economic Development Capital Reserve Fund under the provisions of RSA 35:1 for economic development related efforts to include replacement of Town Line Welcome Signs and other Economic Development Projects and to raise and appropriate the sum of \$15,000 to be placed in this fund. This sum to come from unassigned fund balance. Further, to name the Board of Selectmen as agents to carry out the objects for which this fund was established and to expend from said fund. (Majority Vote Required)

TAX IMPACT OF WARRANT ARTICLE 11 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

*EXPLANATION- This article proposes to create a new capital reserve fund and transfer funds from the unassigned fund balance to this capital reserve fund. This fund would be used for the purpose of economic development related efforts and community development projects which boost the image of Allenstown. The Allenstown Economic Development Committee will continue to meet and develop plans and ideas, and bring them to the Selectboard for funding. As this is a transfer from one account to another, no funds will be raised resulting in no impact on the tax rate.*

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 12 Assessing Valuation Update Capital Reserve Fund**

To see if the Town of Allenstown will authorize the establishment of a capital reserve fund to meet our constitutional and statutory requirement that assessments are at full and true value at least as often as every fifth year. Furthermore, to raise and appropriate the sum of \$16,800 towards this purpose and to appoint the selectmen as agents to expend from the fund. This sum to come from unassigned fund balance. It is anticipated that a revaluation will take place in 2022. (Majority vote required)

TAX IMPACT OF WARRANT ARTICLE 12 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

*EXPLANATION– This article proposes to create a new capital reserve fund and transfer funds from the unassigned fund balance to this capital reserve fund. The Assessing Valuation Update Capital Reserve Fund would be used to save up a total of \$67,200 to meet our constitutional and statutory requirement that assessments are at full and true value at least as often as every fifth year. It would also establish the Board of Selectmen as the agents to expend from the fund. As this is a transfer from one account to another, no funds will be raised resulting in no impact on the tax rate.*

**ARTICLE 13 Repurpose Recreation Capital Reserve Fund**

To see if the town will vote to change the purpose of the existing Recreation Capital Reserve Fund to the Parks and Recreation Projects Capital Reserve Fund, and appoint the Board of Selectmen as agents to expend from the fund. The purpose of the proposed change is to allow the Town to appropriate monies for the purchase of land for recreational use, in addition to costs of facilities and infrastructure for Parks and Recreation projects. (2/3 vote required).

TAX IMPACT OF WARRANT ARTICLE 13 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

*EXPLANATION– This article proposes to repurpose the existing Recreation Capital Reserve Fund, which was created to pay for the costs of parks and recreation facilities and infrastructures, to include the purchase of land for recreational use; and to rename it the Parks and Recreation Projects Reserve Fund. It would also establish the Selectboard as agents to expend from the fund. As this article includes no appropriations, it will not have an impact on the tax rate.*

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****.ARTICLE 14 Parks and Recreation Projects Capital Reserve Fund**

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$10,000 to be added to the Parks and Recreation Projects Capital Reserve Fund re-purposed in Article 13. This sum to come from unassigned fund balance. This appropriation is contingent on the passage of Article 13. (Majority vote required.)

TAX IMPACT OF WARRANT ARTICLE 14 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

*EXPLANATION- This article is contingent on Article 13 being approved by the voters. This article proposes to transfer funds from the unassigned fund balance to this capital reserve fund which was re-purposed and renamed in the previous article. If article 13 is approved, then this newly renamed fund has a balance of \$9,987.95 as of 12/31/2018. As this is a transfer from one account to another, no funds will be raised resulting in no impact on the tax rate.*

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****.ARTICLE 15 Storm Water Asset Management Plan**

Shall the Town of Allenstown vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) (gross appropriation) for the purpose of performing asset management for the Town's storm water collection system and public works department, to authorize the issuance of not more than Thirty Thousand Dollars (\$30,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and, further, to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the conditions and the rate of interest thereon; and, to further authorize the Selectmen to offset a portion of said appropriation by applying for Clean Water State Revolving Funds (CWSRF) it being understood that repayment of the loan funds will include up to 100% principal forgiveness in the amount up to \$30,000. And further to appropriate this year's interest payment of \$250 on bonds or notes to come from unassigned fund balance. Passage of this warrant article is contingent on the Town receiving funds from the CWSRF in order to eliminate the need for payment of loan principal through tax dollars. (Requires a 3/5 ballot vote.)

TAX IMPACT OF WARRANT ARTICLE 15 = \$0.00

Recommended by the Board of Selectmen

Recommended by the Budget Committee

***EXPLANATION – The warrant article is to authorize and appropriate a sum of \$30,000 to fund the development of an asset management program for the Town's storm water collection system. The project would be funded by a loan through the Clean Water State Revolving Fund (CWSRF) loan program administered by the New Hampshire Department of Environmental Services (NHDES). This plan will assist in determining the condition of the existing infrastructure and establish a prioritization for any needed capital improvements. This loan qualifies for 100% principal forgiveness from the NHDES Clean Water State Revolving Fund and has no tax rate impact. In essence, it is a 100% grant to pay for this project with minimal interest charged. \$250 will be raised and appropriated from unassigned fund balance to cover any interest costs.***

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 16 KENO Operation**

Shall we allow the operation of KENO within the Town? (Majority vote required)

Recommended by the Board of Selectmen

**Explanation: If approved, this would allow for eligible restaurants to offer Keno at their establishments.**

**ARTICLE 17 POW for free registration and Plate Article**

To see if the Town of Allenstown will adopt an ordinance to waive, in accordance with RSA 261:157-a, the permit fee to register one motor vehicle owned by any person who was captured and incarcerated for thirty (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 city or town clerk with satisfactory proof of these circumstances. (Majority vote required)

Recommended by the Board of Selectmen

**Explanation: If approved, this article would provide the permit fee to register a vehicle be waived for any person who was captured and incarcerated for 30 days or more while serving in a qualifying war or armed conflict, if the person was honorably discharged and shows satisfactory proof to the town clerk.**

**ARTICLE 18 All Veterans Tax Credit**

To see if the Town of Allenstown will vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit. If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days of active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500, the same amount as the standard or optional Veterans' Tax Credit voted by the Town of Allenstown under RSA 72:28. (Majority vote required)

Recommended by the Board of Selectmen

**Explanation: If approved, this article would allow a property tax credit of \$500 to any resident, or the spouse or surviving spouse of a resident who served no less than 90 days of active service in the armed forces of the USA and was honorably discharged or an officer honorably discharged from the services, as long as they are not eligible or already receiving a credit under RSA 72:28 (Active War or Conflict Veteran Credit) or RSA 72:35 (Totally Disabled Veteran Credit).**

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 19 \$250 Credit NH National Guard & Reserve Combat Service Credit**

To see if the Town will vote to adopt the provisions of RSA 72:28-c and authorize a property tax credit for members of the New Hampshire National Guard a Reserve Component of the United States Armed Forces engaged at any time during the tax year in combat service. The credit shall be in an amount of \$250 and is in lieu of, not in addition to, the optional Veteran's Tax Credit under RSA 72:28 or the All Veterans' Tax Credit under RSA 72:28-b. To be eligible, the individual receiving the credit must have been a New Hampshire resident for a least one (1) year preceding April 1 of the year in which the credit is being claimed, and military orders and other information must be provided to the Town to verify combat service and the dates of same. (Majority vote required)

Recommended by the Board of Selectmen

**Explanation: If approved, this article would allow a property tax credit of \$250 to any resident who is a member of the New Hampshire National Guard or a Reserve Component of the United States Armed Forces engaged at any time during the tax year in combat service. The \$250 is in lieu of, and not in addition to, the Credit under RSA 72:28 (Active War or Conflict Veteran Credit) or RSA 72:28B (All Veterans Credit) from Article 18 in this 2019 Town Warrant. (Eligibility language in the article above)**

## BUDGET PROCESS

The budget process is less of a beginning and ending process, as it is a cycle. In May the Board of Selectmen issue guidance to department heads and the various boards. The guidance has varied from year to year but usually sets the amount of annual salary increases and other criteria.

Budgets are usually required to be submitted to the Board no later than the end of August. The submitted budgets are generally in two forms, an excel spreadsheet and a narrative explanation. The excel spreadsheets are integrated into one master budget spreadsheet. A budget overview is created and the entire budget is made available to the public on the website. The Board reviews the proposed budgets at the end of September and through October. The Board makes adjustments and submits a recommended budget to the Budget Committee. The Board also reviews proposed warrant articles. The Board determines which articles it will place on the warrant and submits those warrant articles which propose appropriations to the Budget Committee.

The Budget Committee reviews the proposed budgets submitted by the Town, the Sewer Commission and the School District. This process usually occurs in November and December. The Budget Committee votes to recommend a budget to the voters for the Town, Sewer Dept. and the School District. The budget which appears on the warrant articles for the Town, Sewer Dept. and the School District are the recommended budgets of the Budget Committee. This can be different than that which was proposed by the Board of Selectmen, Sewer Commission and School Board. The Budget Committee will also make recommendations on the proposed warrant articles which contain appropriations.

The Budget Committee holds a public hearing prior to the Deliberative Session. The hearing was on **January 12th, 2019, at 9 AM at the Armond Dupont School, 10.5 School St.** for this year. The Budget Committee presented its proposed budgets for the Town, Sewer Dept. and School District to the voters. This is an informational session for voters to learn more about the budget and ask questions. No changes can be made by the voters at this hearing.

The Deliberative Session of Town Meeting is the next step in the process which will be held on **February 2nd, 2019, at 9 AM at the Armond Dupont School.** At this meeting, voters in attendance have the power to amend some warrant articles including the amounts of the proposed appropriations. The changes made at this session will be included in the warrant to be voted on at the Voting Session of Town Meeting on **March 12th, 2019, from 8 AM to 7 PM at the Parish Hall.** Voters cannot amend the articles at this session; they can only vote yes or no on each warrant article.

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. The School District budget begins on July 1st, and ends on June 30th of each year. In this case, the voters are deciding on a budget in March which begins several months later in July. The respective warrant articles for the Town and the School District follow their budget years unless otherwise indicated.

Although rare, additional town meetings can be held to address budget issues. The Selectmen or School Board may call one additional town/school meeting if the budget is not approved by the voters. The Selectmen or School Board can also request additional meetings through the Superior Court to address budget crises which occur between town meetings. These rarely occur; however, they are permissible when those circumstances occur.

**HOW IS THE PROPERTY TAX RATE SET?**

The **property tax rate** is set every year usually in October but sometimes as late as November. The tax rate has four components:

The Town tax rate for 2018	\$10.12
The Local School tax rate for 2018	\$15.19
The State School tax rate for 2018	\$ 2.10
The County tax rate for 2018	\$ 2.74
<b>TOTAL PROPERTY TAX RATE</b>	<b>\$30.15</b>

This rate is assessed for every **\$1,000** of property valuation.

In other words if you own property such as a house valued at **\$200,000** the rate is calculated like this:

$$\$200 \times \$30.15 = \text{a tax bill for } \$6,030.$$

Furthermore, if you would like to find out how much of your total tax bill goes to Town provided services, then you would calculate it like this:  $\$200 \times \$10.12 = \$2,024$ ; and similarly for the school and county.

**Determining the tax levy:** When voters approve town and school budgets those appropriations are factored into determining the annual tax levy. In the case of the 2018, budget the voters approved the following:

Town Appropriations	\$6,332,688
School Appropriations	\$8,749,599
County portion of the Appropriations	\$ 799,529

Town and School appropriations are combined with County and State Education appropriations to determine the amount of revenue needed to pay for the anticipated spending for the respective budgets. In 2018, that total amount was \$15,881,816 in spending at the local level including the Town’s portion of the County appropriation. These appropriations are offset by anticipated revenues from various sources other than property taxes, as well as credits. After these amounts are considered the total tax levy for the Town, School and County is \$8,782,399 to be raised in property taxes.



## CAPITAL RESERVE FUNDS AND UNRESERVED FUND BALANCE

***Why are we proposing to place money into capital reserve funds?*** Capital reserve 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 adds 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 and in some cases result in capital gains depending upon the investment. The Trustees of the Trust Funds invest and manage these fund.

***What is the unassigned fund balance?*** The unassigned fund balance, also known as the unreserved fund balance, is composed of two sources. The first is funds from the budget that are unexpended at the end of year. The second source is additional revenues above the estimates for any particular year. The NH Dept. of Revenue Administration along with guidance from the Government Finance Officers Association recommends the unassigned fund should be between 5% and 17% of general fund operating revenues. The fund balance for 2018 was 19.38% or \$1,921,406. It is important to note that the current Town Administrator and his Finance team look toward future budget forecasts to limit the effects of future impacts on the tax rate. The unassigned fund balance can be used to ease effects of budget impacts and to avoid large swings in the tax rate. This 2018 budget year, the town reduced the tax rate, by utilizing part of the 2018 unassigned fund balance. It could also be used to reduce the tax rate in 2019.

Funds are drawn from the unassigned fund balance and appropriated to the capital reserve funds. This provides the funding for these purposes without raising additional taxes. This will minimize or avoid tax increases in the future.

# SCHOOL DISTRICT WARRANT

## 2019/2020 PROPOSED SCHOOL BUDGET

### ARTICLE 1 – Operating Budget

Shall the Allenstown School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant article and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$10,445,548**? Should this article be defeated, the operating budget shall be **\$10,349,197** which is the same as last year, with certain adjustments required by previous action of the Allenstown School District, 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 School Board*

*Recommended by the Budget Committee*

***EXPLANATION - The 2019/2020 proposed school budget is being introduced with an increase of \$96,351 over the default. Highlights of the proposed budget include a reduction of one full-time position, a decrease in health insurance costs of 3.1%; an increase in dental insurance costs of 2.3%, and an increase in tuition to other districts of \$61,010. Note that PA tuition rate went down from last year's rate, however, the number of budgeted students has gone up.***

***Information on the Schools:*** The Allenstown School District budget serves approximately 539 students ranging in ages 3 – 21. Some informational points are as follows:

- There are 206 students at Allenstown Elementary; 161 at Armand R. Dupont School; 151 at Pembroke Academy; and 21 in the Alternative Skills program / PACE / and Out of District placements.
- Our two school buildings are each over 50 years old. School administration consists of one Principal at each school and one Special Education Coordinator shared between the two.
- The total number of employees in the district include: 25 Regular Education Teachers; 9 Special Education Teachers; 16 Special Education Paraprofessionals; 4 custodians (1 day/1 afternoon custodial staff for each building); 4 food service; 2 nurses; 2 guidance counselors; 3.5 secretaries; 1 library media specialist; 1 technology integration teacher; 1 technology coordinator; and 5 Title 1 teachers that are funded by federal grants.

**SCHOOL DISTRICT WARRANT ARTICLES - BUDGET, SPECIAL, ETC...****2019/20 PROPOSED SCHOOL BUDGET****ARTICLE 2 Technology Replacement Expendable Trust Fund**

**(THIS ARTICLE DOES NOT IMPACT THE TAX RATE)** To see if the Allenstown School District will vote to raise and appropriate the sum of up to \$20,000 to be added to the **Technology Replacement Expendable Trust Fund** previously established, with no amount to be raised from taxation, with such amount to be funded from the June 30, 2019 fund balance available for transfer on July 1, 2019. **(NO AMOUNT WILL BE RAISED FROM FY 2019/20 TAXATION)**

*Recommended by the School Board*

*Recommended by the Budget Committee*

*EXPLANATION– This article proposes to fund the Technology Replacement Expendable Trust Fund with surplus funds. The Technology Replacement Expendable Trust Fund is used for the purpose of paying for both school building's technology needs. This includes Chromebooks used by the students; electronic boards; IT infrastructure upgrades. The capital reserve fund has a balance of \$310.00 in it as of 10/22/2018. This balance is significantly low. This will not impact the tax rate.*

**ARTICLE 3 High School Tuition Expendable Trust Fund**

**(THIS ARTICLE DOES NOT IMPACT THE TAX RATE)** To see if the Allenstown School District will vote to raise and appropriate the sum of up to \$20,000 to be added to the **High School Tuition Expendable Trust Fund** previously established, with no amount to be raised from taxation, with such amount to be funded from the June 30, 2019 fund balance available for transfer on July 1, 2019. **(NO AMOUNT WILL BE RAISED FROM FY 2019/20 TAXATION)**

*Recommended by the School Board*

*Recommended by the Budget Committee*

*EXPLANATION– This article proposes to fund the High School Expendable Trust Fund with surplus funds. The High School Expendable Trust Fund is used for the purpose of paying for the balances of Pembroke Academy Tuition that gets calculated at the end of the school year. The SAU office does the analysis based on actual costs to determine if PA tuition is owed to the Pembroke School District. This analysis also could result in the PA Costs analysis showing that the Pembroke School District refunds the Allenstown School District for tuition costs. The capital reserve fund has a balance of \$22,538.25 in it as of 10/22/2018. This will not impact the tax rate.*

**SCHOOL DISTRICT WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****2019/20 PROPOSED SCHOOL BUDGET****ARTICLE 4 School Building Maintenance Expendable Trust Fund**

**(THIS ARTICLE DOES NOT IMPACT THE TAX RATE)** To see if the Allenstown School District will vote to raise and appropriate the sum of up to \$20,000 to be added to the School Building Maintenance Expendable Trust Fund previously established, with no amount to be raised from taxation, with such amount to be funded from the June 30, 2019 fund balance available for transfer on July 1, 2019. **(NO AMOUNT WILL BE RAISED FROM FY 2019/20 TAXATION)**

*Recommended by the School Board*

*Recommended by the Budget Committee*

**EXPLANATION**– *This article proposes to fund the School Building Maintenance Trust Fund with surplus funds. The School Building Maintenance Trust Fund is used for the purpose of paying for both school building's facility issues or improvements. The capital reserve fund has a balance of \$31,506.36 in it as of 10/22/2018. This balance is significantly low. This will not impact the tax rate.*

**ARTICLE 5 Special Education General Expendable Trust Fund**

**(THIS ARTICLE DOES NOT IMPACT THE TAX RATE)** To see if the Allenstown School District will vote to raise and appropriate the sum of up to \$20,000 to be added to the Special Education General Expendable Trust Fund previously established, with no amount to be raised from taxation, with such amount to be funded from the June 30, 2019 fund balance available for transfer on July 1, 2019. **(NO AMOUNT WILL BE RAISED FROM FY 2019/20 TAXATION)**

*Recommended by the School Board*

*Recommended by the Budget Committee*

**EXPLANATION**– *This article proposes to fund the Special Education Trust Fund with surplus funds. The Special Education Trust Fund is used for the purpose of paying for out of district education needs for special education students. An out of district placement can see tuition upwards of \$240,000. One student that moves into the district and has out of district special education needs can greatly impact the operating school budget if the student was not projected in the current operating budget. Therefore, this fund will be used to supplement unanticipated out of district education needs. The capital reserve fund has a balance of \$67,195.02 in it as of 10/22/2018. This balance would not cover the cost of one out of district placement for the year. This will not impact the tax rate.*

# TOWN MEETING

## TOWN OF ALLENSTOWN

Town Hall  
16 School St.  
Allenstown, NH 03275  
Phone: 603-485-4276 x112  
Email: [dgoodine@allenstownnh.gov](mailto:dgoodine@allenstownnh.gov)



W H E R E N E I G H B O R S A N D R I V E R S M E E T

The Town of Allenstown was incorporated in 1831 as a Town.

- ◆ Population **4,359**
- ◆ Median age of **42.6**
- ◆ Land mass **20.4** sq. miles.
- ◆ **33** miles of roadway.
- ◆ The Town employs **23** FT and **47** PT people.
- ◆ Assessed value **\$291,898,771**
- ◆ Tax Rate **\$30.15**
  - Town \$10.12
  - School \$17.29
  - County \$2.74

## TOWN/SCHOOL REPORTS

Town/School Reports will be available approximately a week before the Voting Session of Town Meeting in March. The Town Report will be placed on the website where it can be viewed and downloaded. Paper copies of the Town/School Report will be available at Town Hall and at the polls in March until they run out. The Town/School reports contain reports from the various departments, boards and officials from the Town and the School District.

## HOW DO I VOLUNTEER FOR THE TOWN/SCHOOL

Both the Town and the School District rely upon volunteers to serve on the various boards, committees and commissions. Some of these positions are elected however many are appointed by either the Board of Selectmen or the School Board. The various board positions which are appointed are as follows; Planning Board, Zoning Board of Adjustment, Economic Development Committee, Conservation Commission, Parks & Recreation Commission, Old Allenstown Meeting House Committee and the Public Works Facilities Space Needs Committee.

There are other volunteer opportunities such as the Allenstown PTO which is a parent teacher organization. We need volunteers for special projects, internships and landscape gardening at the Town Hall, Police Station and Community Center. If you have questions about volunteering or wish to volunteer for the Town contact the Town Administrator at Town Hall or for the School you can contact the principals of either of the schools. Volunteers are critical to making the various functions of the Town and Schools operate effectively.