

2024 TOWN/SCHOOL MEETING

2024 TOWN/SCHOOL MEETING VOTERS GUIDE

TOWN OF ALLENSTOWN/ALLENSTOWN SCHOOL DISTRICT- DELIBERATIVE SESSIONS



INSIDE THIS ISSUE:

- 2024 PROPOSED TOWN BUDGET AND TAX RATE EXPLANATION** 1-2
- HOW DO I PARTICIPATE IN THE PROCESS?** 3
- WARRANT ARTICLES- ELECTED OFFICES** 4
- ZONING ORDINANCE ARTICLES** 5
- SEWER BOND ARTICLE** 5-6
- TOWN BUDGET WARRANT ARTICLE** 7-8
- SEWER BUDGET ARTICLE** 9
- OTHER TOWN ARTICLES** 9-12
- BUDGET PROCESS** 14
- HOW THE TAX RATE IS SET** 15
- CAPITAL RESERVE FUNDS** 16
- SCHOOL DISTRICT BUDGET WARRANT ARTICLES** 17-21

2024 TOWN/SCHOOL MEETING

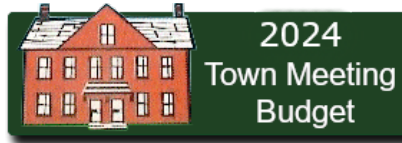
The annual town and school district meeting involves two sessions. The Deliberative Session which will be held on **Saturday, February 3rd at 9 AM** at the Allenstown Elementary School, 30 Maine St. in Allenstown, and the Voting Session which will be held on **Tuesday, March 12th from 8 AM to 7 PM** 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.

The annual Town and School District warrants are posted on the website along with detailed budget documents to assist voters in their decision making process, and also packets of this information will be available at the Deliberative Session.

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, and look for the 2024 Town Meeting Budget Icon to the right of the page.



2024 PROPOSED TOWN BUDGET AND TAX PORTION OF THE TAX RATE SUMMARY

The current municipal portion of the tax rate is currently \$6.34 with the overlay and tax credits calculated into it. The proposed Town Operating Budget for 2024 represents an increase in spending of 16.9% over 2023. Thus, the Municipal portion of the tax rate for 2024 will be around \$7.65 if the Budget is approved, and no additional Non-Property Tax Revenue comes in over estimates. If additional revenue comes in, then there will be discussion on utilizing that to lower the tax rate.

This Budget does not utilize any funds from Unassigned Fund Balance (UFB) to reduce the proposed tax rate for 2024 because the funds need to be used to meet cash flow needs. UFB funds carry us through periods of lower revenue (period between tax collection dates), and thus we avoid having to borrow a Tax Anticipation Note. We utilized \$100,000 in 2023; and \$195,000 in 2022; and \$200,000 in 2021.

It is stated each year in this Voter's Guide that the utilization of UFB to lower the tax rate can't be done forever. Eventually, the amount gets to a point where there isn't anymore

Town of Allenstown

PUBLIC HEARING ON THE BUDGETS WAS JANUARY 13TH

DELIBERATIVE SESSION OF TOWN MEETING FEBRUARY 3RD, AT ALLENSTOWN ELEMENTARY SCHOOL

VOTING DAY (ELECTION) OF TOWN MEETING IS MARCH 12TH AT THE ST JOHN THE BAPTIST PARISH HALL

**2023 PROPOSED TOWN BUDGET
(CONTINUED FROM PAGE 1)**

to utilize for that purpose. 2024 is that year. The reason that we have and utilize unassigned fund balance is for cash flow to fill in the gaps of any interruption in property tax revenue or non-property tax revenues during the times between tax collection dates. This is done to avoid having to borrow short term money to pay the towns bills, and also to even out the tax rate, and to have funds should some other unforeseen emergency arise. We have tapped UFB pretty hard over the last several years, but also continue to try to contain it at the appropriate levels to be used in future years. As the UFB declines, we use less and less of it to reduce the tax rate, yet hold taxes down by utilizing new property tax dollars from new development in town. More detailed use of UFB to lower taxes is shown on Page 16 of this guide. We also fund our Capital Reserve Funds by utilizing Unassigned Fund Balance as you will find in those warrant articles. Thus it is important to balance the use of these funds against future property tax revenues from the new development/valuation, with the goal as always to keep future tax rate increases at a minimum. That is the current town management philosophy. It has served us well over the last several years, but unfortunately, this is the year that we aren't able to utilize funds for that purpose and make sure that we meet our cash flow needs.

6 Year History of the Municipal Portion of the Tax Rate

2018=\$10.12; 2019=\$9.68; 2020=\$9.62; 2021=\$8.55; 2022=\$6.21; 2023=\$6.34

In summary, this year’s Town Budget increase is \$797,705 or 16.9%. 2023 Non-Property Tax Revenue is reduced by \$118,107 as compared to the Proposed 2024 Non-Property Tax Revenue total (-7.3%). The Default Budget is \$697,175 less than the 2024 Proposed Town Budget. The Municipal Tax Rate after new valuation, the overlay, and tax credits are calculated is expected to be approximately \$7.65 . That rate could be lower depending on whether the State gives us additional funds for property tax relief for 2024, and also depending on whether additional Non-Property Tax (NPT) Revenue comes in over the current estimates which there is a good possibility of that happening because the NPT Revenue has been estimated conservatively this year.

It should be noted that basically four things are driving most of the budget increase for 2024: Inflationary costs of goods and services; the expiration of our rather generous Solid Waste Contract; the switch from TTEMS Ambulance Service and moving to our own Fire-Based Ambulance Service; and Personnel Costs related to the Fire Based Ambulance Service, and also Personnel Costs related to keeping competitive with the market place in order to retain personnel. We have started to lose valuable employees to other municipalities, counties, and the private sector over the last couple of years. More budget details are explained starting on Page 6.

The Board of Selectmen would like to thank all of the department heads, board chairpersons, and members of the Budget Committee in working with them on this year’s budget proposal, and we hope that you will vote to adopt the budget at the polls in March!

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 Town Website and Facebook, 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](https://www.sos.nh.gov) or by contacting your local Town Clerk at 485-4276 ext.116.

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 (There are none this year)). 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 can change the dollar amount of a warrant article to purchase a building; however, they can't change its purpose to purchase a vehicle. Voters can't change the default budget amounts in operating budgets. Some articles require specific language which can't be modified.

Warrant articles can't 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 can't 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 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 2024 Budget Information! Also if you are reading this document online, then clicking the picture above will bring you to the budget information!

WARRANT ARTICLES-ELECTED OFFICES

ARTICLE 1 Election of Town Officials

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

- Town Moderator - One (1) for a term of two (2) years;
 - Town Treasurer - One (1) for a term of one (1) year;
 - Select Board Member - Two (2) for a term of three (3) years;
 - Sewer Commissioner - One (1) for a term of three (3) years;
 - Trustee of Trust Funds - One (1) for a term of three (3) years;
 - Trustee of Cemeteries Fund - One (1) for a term of three (3) years;
 - Budget Committee Member - Four (4) for a term of three (3) years;
 - Supervisor of the Checklist - One (1) for a term of six (6) years;
 - Supervisor of the Checklist - One (1) for a term of two (2) years;
 - Town Clerk/Tax Collector - One (1) for a term of two (2) years;
 - Library Trustee -One (1) for a term of three (3) years
- (Majority Vote Required)

Candidates for the various municipal offices must have declared their candidacy with the Town Clerk between January 24th and February 2rd, 2024 (Town Hall is always open from 3 PM to 5 PM on the final day of declarations. 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, 2024 this year.

Notes

WARRANT ARTICLES-ZONING ORDINANCE CHANGES AND SEWER BOND ARTICLE

ARTICLE 2 Adopt Zoning Ordinance Changes

Are you in favor of the adoption of Amendment No. #1 as proposed by the Planning Board for the town zoning ordinance as follows:

Amend Chapter 15, Floodplain Development Regulations, as necessary to comply with requirements of the National Flood Insurance Program

Establish a definition for the term “Short-Term Residential Rental”

Revise the definition of “Solar – Small-Scale Solar.”

To address the permissibility of “Short-Term Residential Rental” in various districts

To enact certain revisions to Chapter 12, Sign Regulations, including setbacks from front lot lines, and revising street number requirements

To revise Chapter 13, Section 1306, Accessory Dwelling Units by allowing for attached or detached accessory dwelling units, and corresponding requirements addressing Life Safety, provisions of utilities, appearance of the accessory dwelling unit, applicability of other land use requirements, and relief provision requirements

To establish Chapter 29, Short-Term Residential Rental requirements

To establish Appendix C, a Table of Uses; and

To revise the revision history, as applicable.

Recommended by the Planning Board

EXPLANATION—These changes to the Town Zoning Ordinance come recommended for approval by the Voters from the Town Planning Board. The proposals are being presented as a package and the details of each amended section can be found hung with the Town Meeting Warrant or on the Town Website. Changes include Floodplain Regulations in order to comply with the National Flood Insurance Program; changes or revisions to the Definitions Section; and amendments to address Short Term Residential Rental Properties; Sign Regulations; Accessory Dwelling Units; and finally adds a Table of Uses which will make it easier for users to determine what can be located in the various zones among other changes in the various sections of the ordinance.

ARTICLE 3 To Borrow for Sewer Clarifier Upgrade Project

To see if the Town will vote to raise and appropriate the sum of \$11,500,000 (gross budget) for the purpose of financing the costs of engineering and construction of the New Clarifiers at the Allenstown Wastewater Treatment Facility and to authorize the issuance of not more than \$11,500,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectboard to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectboard to apply for a Clean Water State Revolving Fund (CWSRF) loan; a USDA/Rural Development Loan; and to authorize the Selectboard to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectboard to take any other action or to pass any

(Continued on Page 6)

WARRANT ARTICLES-SEWER BOND, TOWN BUDGET AND TOWN BUDGET EXPLANATION

other vote relative thereto. Without impairing the general obligation nature of the bonds or notes, it is intended that repayment of the bonds or notes, including any CWSRF loan or USDA/Rural Development loan, shall be paid by sewer funds. This article does not have a tax impact. (3/5 ballot vote required).

Recommended by the Board of Selectmen

Recommended by the Budget Committee

EXPLANATION — New clarifiers are a critical and necessary upgrade to the wastewater treatment facility that will enhance the operational efficiency, hydraulic loading capacity, and flexibility of the wastewater treatment plant, making them a valuable addition. The existing clarifiers are approaching 50 years of service, exceeding their original useful life of 20 years. The existing clarifiers do not meet current engineering design standards. The project will be funded proportionally by both Allenstown and Pembroke. Allenstown's share is estimated at \$5,175,000, which may be offset by any grants awarded by State or Federal agencies. The Town has applied to USDA/Rural Development for loan and grant funding for construction of the project.

ARTICLE 4 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 \$5,516,375. Should this article be defeated, the default budget shall be \$4,819,200 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. Estimated tax impact is approximately \$1.32 per thousand dollars of assessed value. (Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

EXPLANATION— This article represents the proposed 2024 Town Operating Budget minus the Sewer Dept. The amount proposed for 2024 represents a 16.9% increase in spending from the 2023 approved budget. This increase is mostly driven by 4 factors, and it is important for voters to consider the importance of this budget being approved at the polls; otherwise major town services will be affected.

The first factor is inflationary costs of good and services. Over the last couple of years, we have attempted to absorb as much of these costs as we could in our existing budgets; unfortunately, some costs of goods and materials needed to deliver municipal services have gone up, and they are reflected in individual lines found in the Town Budget.

(continued on next page)

TOWN BUDGET EXPLANATION CONTINUED

The second factor is that our 10 Year Trash and Recycling Contract expires at the end of August. The Trash and Recycling contract has treated us well over the last 10 years, but our research of current market trends, other new contracts from other towns in New Hampshire, and recent negotiations have shown us that our costs are going to more than double when it is all said and done.

While trash disposal costs (Tipping Fees) will go up 45% from \$76 to \$110 per ton for the first-year of a new contract, and the cost of trash curbside pickup will go up from \$130,300 to \$149,476 for 2024; it is the Recycling Pickup and Handling Costs that are the biggest issue we face with a new contract. Basically, Recycling is going from \$0 in the current contract for both pickup and handling costs to \$86,405 to pickup every other week instead of weekly as it is done now, and handling costs are going from \$0 to approximately \$60,000 per year. These Recycling figures are full year costs, and thus only 33% of these costs are shown in the actual budget. It will be recommended at the Deliberative Session that we cut curbside recycling out of the budget and end that service, and the Town will only have dropped off Recycling at the transfer station. That will save \$25,000 in this year's budget and approximately \$120,000 per year in the future.

The third factor that has impacted this year's budget, and a rather important one for voters to consider, is the new Fire-based EMS Service that is included in the Fire Department Budget, and also in the Personnel Services Department Budget. Below is an explanation of these costs with information provided by Fire Chief Eric Lambert.

In 2022, after extensive research, it was determined that the cost of paying for the Tri-Town Ambulance Service was becoming very expensive. In 2013, when the Tri-Town Ambulance was taken over by both towns, the overall budget was roughly \$562,794 per year for one ambulance (no firefighting capabilities) per year. These costs were divided out by a percentage of calls for service based on an average of the three years prior. At the inception of this venture Allenstown paid 46% of the budget and Pembroke 54% based on the call volume per town. Now these percentages have changed drastically. It is now basically a 50/50 split, and our portion would have continued to grow higher based on future projections, if we didn't make this change now.

In the year 2022 the budget for Tri-Town was proposed and passed at \$1,058,000 (million), with the 2023 budget agreed upon at \$1,161,000.00 (million) before the town opted out. That means, in less than 10 years, the budget more than doubled. With this, you received one 24 hour ambulance and one part time ambulance, with an anticipated future full-time second ambulance for over \$1,600,000.00 in a future budget year.

2013 Tri-town EMS Budget \$562,794 (46% Allenstown = \$258,885 /54% Pembroke = \$303,909)

2022 Tri-town EMS Budget \$1,058,000 (47.28% Allenstown = \$500,222 /52.72% Pembroke = \$557,778)

*2023 Tri-town EMS Budget \$1,161,000 (48.8% Allenstown = \$516,304 /51.20% Pembroke = \$594,432)
(proposed before dissolution)*

2024 Tri-Town Projected Budget = \$1,203,998 (49.7% Allenstown = \$598,386 / 50.3% Pembroke = \$605,611)

*It was decided by the Selectboard in 2022 to change directions as it was too expensive at this time with an anticipated increase in the years to come based on the town's growth. This was coupled with the Fire Department struggling to respond to calls with the old "on call" response methods. The department was down to nine members and not getting out to the citizens for calls over 28% of the time. That means not getting your full services when calling 911. **(continued on next page)***

TOWN BUDGET EXPLANATION CONTINUED

So the objective was to cure two problems with the transition to a Fire-Based ambulance service that provides both Firefighters & EMT's for both Fire and Ambulance Services. This can be done at a lower cost, and with the ability to collect revenue for ambulance transports which currently go to the Tri-Town Ambulance (Pembroke) service traditionally. These amounts for revenue are upwards of \$218,000.00 or more! With this new service, the Town of Allenstown collects all the billing revenue. This revenue is used to offset the cost of service which brings down the expenses for Allenstown Taxpayers!

Allentown Fire Department 2024 Proposed Budget = \$834,000 - \$219,000 billing revenue = Total budget \$616,000 (to provide both services).

Part of the increase in this year 's Town Budget is because the town has to pay for a half year (6 months) of the Tri-Town service as the town transitions to our own service on 7/1/2024.

The Town also has to pay for a half year of the new service to get it off the ground. Next year, the costs for Tri-Town EMS Service will be eliminated, as those services will be provided by the town's Fire-Based EMS service in the Fire Department operating budget.

So what's the plan from here? The plan is to staff the Fire Department 24 hours a day with an ambulance service that can cross-staff to the fire apparatus, thus providing a better service and solving two problems! Right now the Fire Department is only staffed Monday through Friday 8 am to 5 pm.

The Town has grown a lot in the past year with two new buildings that have brought the population up by more than 9%. The new assisted living facility along with the new mill apartment building will increase the volume of service needs, but also provide more revenues with billing income and tax revenue!

The increase in the operating budget is to transition to a Fire-Based EMS service to build on a better response and care level. This budget ensures that your services in Allenstown will remain where they are or get better. The bottom line is, as citizens, you get full-time coverage from your Fire Department 24 hours a day, 365 days a year for a lower cost under a Fire-Based EMS Service! (End of Chief Lambert Explanation)

The last major factor that is impacting this budget, is the cost of personnel and keeping personnel as the town has begun to fall behind our competitors for employees, both from the public and private sector. Training and retraining is an expensive endeavor, and it impacts the Town's ability to provide services. Since Towns in general have service driven business models, and labor is how we deliver services, one can expect that labor costs are a major factor in municipal budgets. You will find increases in the various budget lines related to labor costs in almost all departments. The increases are due to employee step increases, cost of living adjustments, and funds for wage adjustments where needed. Also, a good portion of the Personnel Department Budget line increases are due to new personnel for the Fire-Based EMS Service discussed previously.

A more detailed view and explanation of the budget can be found on the [Town Website Budget Pages](#), and in the [Budget Overview Document](#). Furthermore, this warrant article (Operating Budget) does not include appropriations in ANY other warrant article.

WARRANT ARTICLES-BUDGET, SPECIAL, ETC...**ARTICLE 5 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 \$2,707,225. Should this article be defeated, the default budget shall be \$2,672,748, 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. This article does not impact the tax rate. (Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

EXPLANATION- A "yes" vote would accept the [Sewer Commission's proposed budget](#) of \$2,707,225 for the 2024 calendar year. 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 \$2,672,748 for the 2024 calendar year.

ARTICLE 6 Library Capital Reserve Fund

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$3,000 to be added to the Library Capital Reserve Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. This article does not impact the tax rate. (Majority Vote Required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

EXPLANATION- The purposes of this fund is for construction and maintenance issues at the Library. This article proposes to transfer the sum of \$3,000 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 capital reserve fund has a balance of \$10,999 in it as of 12/31/2023.

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

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$50,000 to be added to the Highway Garage Capital Reserve Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. This article does not impact the tax rate. (Majority vote required)

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 Dept. facility consists of garage and office space. The facility must adhere to environmental and other regulations which apply to highway operations. The current garage is inadequate for the operations of the Highway Department. The existing garage building needs to be insulated and reskinned. An additional garage is also needed. The road agent is looking at renovations and an additional structure that will adequately meet the future needs of the Highway Department. It is hoped that this project can happen in 2024. This CRF has a balance of \$430,192 as of 12/31/2023. 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 New Municipal Building Capital Reserve Fund

To see if the Town of Allenstown will vote to raise and appropriate the sum of \$225,000 to be added to the New Municipal Building Capital Reserve Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. This article does not impact the tax rate. (Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

EXPLANATION– This article continues to fund this Reserve Fund to renovate the Allenstown Elementary School into a new municipal building (Town Hall), and the building will also be utilized for a SAU Pre-K program consisting of 4 classrooms; and also be utilized as a community center; and for recreation in the gymnasium, which will also be an assembly hall. Also, after the town hall use part of the building is complete, the Town will utilize the remainder of the of building space for private office/business space, a business incubator/Co-Op space, and possibly a “makers space”. This CRF has a balance of \$201,885 as of 12/31/2023. 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-SPECIAL, ETC...**ARTICLE 9 To Establish a Transfer Station Upgrades and Services Revolving Fund**

To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of facilitating, maintaining, and encouraging recycling as defined in RSA 149-M:4. All revenues received at the Solid Waste and Recycling Transfer Station from the sales of recycling commodities will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body, and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. This article does not impact the tax rate. (Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

EXPLANATION– This article approves setting up a revolving fund that collects revenues generated from the Transfer Station from the sales of recycling commodities brought to the Transfer Station, and allows for those funds to be used to purchase materials and equipment that promote recycling or is used to handle and market recycled materials. This will be important if curbside recycling is discontinued because the Town will be handling and processing, marketing, and selling its own recyclable materials.

ARTICLE 10 To Adopt Pelissier Boat Launch Ordinance

To see if the Town of Allenstown will vote to adopt an ordinance which regulates the use of the Pelissier Boat Launch located at the end of Ferry Street, such ordinance to govern issues including but not limited to who is entitled to use the boat launch, hours of operation, rules regarding use and enforcement of such rules and future amendments of the ordinance.

Recommended by the Board of Selectmen

EXPLANATION– This adopts an ordinance regulating the boat launch at the end of Ferry Street to protect its use by and for Allenstown residents.

Notes

WARRANT ARTICLES- SPECIAL**ARTICLE 11 To Make Town Treasurer an Appointed Position**

To see if the Town will vote to authorize the Allenstown Board of Selectmen to appoint a Town Treasurer in accordance with RSA 41:26-e, rather than electing a treasurer. (Majority ballot vote required)

Recommended by the Board of Selectmen

EXPLANATION– This article makes the Treasurer an appointed official, if approved by the voters. This would allow the Board of Selectmen to solicit applications and hire the best qualified and experienced individual for the position when an opening arises regardless of where they live. If approved in 2024, the change takes effect following the 2025 election date.

ARTICLE 12 To Discontinue the Combined Office of Town Clerk/Tax Collector

Are you in favor of discontinuing the combined office of Town Clerk/Tax Collector pursuant to RSA 41:45-a, II? If approved, the position of Town Clerk will no longer be combined with the position of Tax Collector. (Majority ballot vote required)

Recommended by the Board of Selectmen

EXPLANATION– This article would separate the positions of Town Clerk and Tax Collector. This would then allow Article 13 to be approved, which would then allow the Board of Selectmen to solicit applications and hire the best qualified and experienced individual for the position when an opening arises regardless of where they live. This would have greatly helped in avoiding our current issues of providing services in our Town Clerk/Tax Collectors Office over the past 6 months. If approved in 2024, the change takes effect following the 2025 election date.

ARTICLE 13 To Discontinue the Elective Office of Tax Collector

To see if, in the event Article 12 passes, the Town will vote pursuant to RSA 669:17-b to discontinue the elective office of Tax Collector? If approved, the office of Tax Collector will no longer be an elective position, and the Board of Selectmen shall appoint a Tax Collector. (Majority ballot vote required)

Recommended by the Board of Selectmen

EXPLANATION– If Article 12 is approved, and this article is also approved, then it would make the Tax Collector an appointed official. This would allow the Board of Selectmen to solicit applications and hire the best qualified and experienced individual for the position when an opening arises, regardless of where they live. If approved in 2024, the change takes effect following the 2025 election date.

NOTES

BUDGET PROCESS

The budget process is less of a beginning and ending process, as it is a cycle. In late Summer, the Board of Selectmen (Selectboard) 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 Town Administrator no later than late August to mid-September. 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. The Selectboard discusses the budget proposals with the Town Administrator and the Finance Director and directs any changes to be made before sending off the information to the Budget Committee. For the past couple of years, the Selectboard has changed up the reviewing of the budgets with the Department Heads and instead streamlined the process by jointly meeting with the Budget Committee to accomplish this task. It has worked well. During the Budget process any changes at the Budget Committee Meetings were discussed at the Selectboard Meetings by the Selectboard. The Selectboard 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. As stated, this year this was done in conjunction with the Selectboard. This process usually occurs in late October thru December, sometimes even into early January. 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 Selectboard also make recommendations on these articles.

The Budget Committee held a public hearing prior to the Deliberative Session. The hearing was held on **January 13th, 2024, at 9 AM at the Allenstown Elementary School, 30 Main St.** for this year. The Budget Committee presented its proposed budgets for the Town, Sewer Dept., and School District to the voters by reading the articles. Brief presentations were also made by the Town and the School. 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 Budget Committee votes on the final budget numbers (MS-737) following this public hearing, and then the Selectboard meets and reviews the Budgets and Warrant Articles, and signs a prepared Town Meeting Warrant, MS-DTB (Default Budget Form, and these are packaged and posted on the Town Website, and in at least two locations in the town for Deliberative Session.

The Deliberative Session of Town Meeting is the next step in the process which will be held on **February 3rd, 2024, at 9 AM at the Allenstown Elementary 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, 2023, 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/November and actually this year it was delayed until December. The tax rate has four components:

| | |
|------------------------------------|----------------|
| The Town tax rate for 2023 | \$ 6.34 |
| The Local School tax rate for 2023 | \$11.94 |
| The State School tax rate for 2023 | \$ 1.25 |
| The County tax rate for 2023 | \$ 1.67 |
| TOTAL PROPERTY TAX RATE | \$21.20 |

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:

$$\$200 \times \$21.20 = \text{a tax bill for } \$4,240.$$

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: $\$200 \times \$6.34 = \$1,268$ 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 2023 budget, the voters approved the following:

| | |
|--------------------------------------|--------------|
| Town Appropriations | \$4,718,670 |
| School Appropriations | \$12,025,956 |
| County portion of the Appropriations | \$ 868,378 |

The Town and School appropriations' are combined with County and State Education appropriations and Overlay and Tax Credits are added into the totals to determine the amount of revenue needed to pay for the anticipated spending for the respective budgets and tax credits. In 2023, that total amount was \$17,613,004 in spending at the local level including the Town's portion of the County appropriation and Tax Credits issued. These appropriations are offset by anticipated revenues from various sources other than property taxes. After these amounts are considered the total tax levy for the Town, School, and County was \$11,095,382 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. This money is mainly used for cash flow between property tax collections times in July and December, and is used to avoid having to borrow money in Anticipation of Taxes; otherwise known as a TAN Note. 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 2023 was 12.72% or \$1,653,817; 2022 was 15.85% or \$1,854,934; 2021 was 18.33% or \$2,100,230; and it was 21.23% or \$2,299,192 in 2020. 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. In the 2023 budget year, the town reduced the tax rate, by utilizing part of the 2023 unassigned fund balance. For 2024, the Town will not be utilizing fund balance as the level is too low and still be able to meet our cash flow needs as discussed on page 1 and 2. It is currently equal to about 1.75 months of expenditures.

In 2020, the Town utilized a total of \$325,294 to fund Capital Reserves (\$233,294) and reduce Property Taxes (\$92,000).

In 2021, the Town utilized a total of \$753,900 to fund Capital Reserves (\$244,900) and reduce Property Taxes (\$509,000).

In 2022, the Town utilized a total of \$595,000 to fund Capital Reserves (\$400,000) and reduce Property Taxes (\$195,000).

In 2023, the Town utilized a total of \$580,000 to fund Capital Reserves (\$480,000) and reduce Property Taxes (\$100,000).

In 2024, the Town is utilizing \$278,000 to fund Capital Reserves only.

As is proposed in the capital reserve fund articles in this year's Town Meeting Warrant, 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.



MESSAGE FROM THE ALLENSTOWN SCHOOL BOARD CHAIR

We, the board, would like to extend a sincere thank you for your continued support throughout this last year! To say this last year has been exciting would be an understatement! Our new building is almost complete and by the end of this school year, we will be moved in. It has truly been amazing to see the progress each week and especially these last few months. Being a part of this grand project has been amazing! The Allenstown Community School is going to be such a wonderful addition to our small town and community. The staff and students are eagerly awaiting the big move. Weekly updates are still available within the New School Updates section on the home page of the Allenstown School District website: <https://asd.sau53.org>. Stay tuned for more information regarding the completion of our new building, the move, as well as the opening ceremony.

Respectfully,

Jody Moore

Chair, Allenstown School Board

2024/2025 SCHOOL DISTRICT WARRANT ARTICLES

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 (\$13,658,612)? Should this article be defeated, the operating budget shall be (\$13,613,467) 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 2024/2025 proposed school budget is being introduced with an increase of \$45,145 over the default. That is inclusive of the annual building bond payment we now have for our new school. The key drivers of the increases in the budget versus prior year voted are: \$414K increase in Special Education costs; \$170K in Health and Dental benefits; \$141K increase in Pembroke Academy tuition. The State of New Hampshire Legislature continues to not fix the funding of schools so that the local taxpayer picks up 60% ~ 70% of school costs.

Information on the Schools: The Allenstown School District budget serves approximately 487 students ranging in ages 3 – 21. Some informational points are as follows:

There are 215 students at Allenstown Elementary; 128 at Armand R. Dupont School; 144 at Pembroke Academy.

Special Education Expenses have increased in this proposed budget after seeing 2 past years of no increases. The SPED portion of our proposed budget is 25% of the total budget ~ \$3,621,134. You cannot cut a SPED budget because services are both Federally and State mandated.

Tuition to Other Districts is going up from prior year by \$141,710. The PA Tuition Rate = \$15,327 (Last year's rate: \$14,910) an increase of \$417.15.

Annual Building Bond Payment(s) = \$810,828 – that comprises 2 payments: Feb - \$200,514 + Aug - \$610,314 payments; 2.16% Interest Rate.

2024/2025 SCHOOL DISTRICT WARRANT ARTICLES

ARTICLE 2 Special Education Expendable Trust Fund

(THIS ARTICLE DOES NOT IMPACT THE TAX RATE) Shall the Allenstown School District vote to raise and appropriate the sum of Fifty Thousand Dollars (\$75,000) to be added to the Special Education General Expendable Trust Fund previously established, with such amount to be funded from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024. (NO AMOUNT WILL BE RAISED FROM FY 2024/25 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 \$200,000. 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 \$258,504. This will not impact the tax rate.

ARTICLE 3 Technology Replacement Trust Fund

(THIS ARTICLE DOES NOT IMPACT THE TAX RATE) Shall the Allenstown School District vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added to the Technology Replacement Trust Fund previously established, with such amount to be funded from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024. (NO AMOUNT WILL BE RAISED FROM FY 2024/25 TAXATION)

Recommended by the School Board

Recommended by the Budget Committee

EXPLANATION– This article proposes to fund the Technology Replacement Trust Fund with surplus funds. The Technology Replacement Trust Fund is used for the purpose of paying for 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 \$87,870. This will not impact the tax rate.

2024/2025 SCHOOL DISTRICT WARRANT ARTICLES

ARTICLE 4 High School Tuition Trust Fund

(THIS ARTICLE DOES NOT IMPACT THE TAX RATE) Shall the Allenstown School District vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be added to the High School Tuition Trust Fund previously established, with such amount to be funded from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024. (NO AMOUNT WILL BE RAISED FROM FY 2024/25 TAXATION)

Recommended by the School Board

Recommended by the Budget Committee

EXPLANATION– This article proposes to fund the High School Tuition Trust Fund with surplus funds. The SAU completes a tuition true up each year to determine the actual costs of a Pembroke Academy tuition. That results in either a refund of tuition back to the sending district; or a charge of more tuition of a sending district. This trust fund is used in case we do experience a charge of Pembroke Academy tuition costs. The capital reserve fund has a balance of \$58,341. This will not impact the tax rate.

ARTICLE 6 Adding a Solar Provider at the New School

Shall the District authorize its Board to negotiate a lease of property or an easement agreement with a solar provider on such terms and conditions as it deems to be in the best interest of the District for the purpose of installing a solar panel array and related equipment at the Allenstown Community School 171 River Rd. property and further to authorize the Board to enter into a Power Purchase Agreement with a term not to exceed 20 years, with provisions for a buy-out of the agreement subject to subsequent appropriation, on such terms and conditions as the Board deems to be in the best interest of the District, with the understanding that the Board may decline to enter into either of these agreements if it deems the terms and conditions not to be in the best interest of the district.

EXPLANATION– The purpose of this article is to allow the school district to potentially move forward with a solar project. It will allow us to entertain multiyear contracts and gather additional information.

2024/2025 SCHOOL DISTRICT WARRANT ARTICLES

ARTICLE 7 Petition Warrant Article by Allenstown Citizens on the SAU Budget

Shall the voters of the Allenstown School District within school administrative unit number 53 adopt the provisions of RSA 194-C:9-b to allow for insertion of the school administrative unit budget as a separate warrant article at annual school district meetings? (This article is submitted by petition).

EXPLANATION- This article was submitted by Allenstown citizens and is not recommended by the School Board. In order for this warrant article to have an effect on the passage of the vote, all 5 SAU towns must have this same warrant article on their ballots at the same time. All 5 towns must also pass this warrant article in their respective towns. Allenstown is the only town out of the 5 districts who has this on the 2024 ballot. Therefore, even if this passes by the Allenstown voter, there will be no change at the SAU because no other SAU 53 town has this on the 2024 ballot.

Notes

TOWN/SCHOOL MEETING

TOWN OF ALLENSTOWN

Town Hall
16 School St.
Allenstown, NH 03275
Phone: 603-485-4276 x112
Email: 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 **4,970** approximately
- ◆ Median age of **38.4**
- ◆ Land mass **20.4** sq. miles.
- ◆ **33** miles of roadway.
- ◆ The Town employs **32** FT and **47** PT people.
- ◆ Assessed value **\$521,747,507 (2023)**
- ◆ Tax Rate **\$21.20**
Town \$6.34
Education \$13.19

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, Community Power Aggregation Committee, 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 principal of the schools. Volunteers are critical to making the various functions of the Town and Schools operate effectively.