



## 2016 Voter's Guide

The voting session of Town Meeting will be held on Tuesday, March 8, 2016 from 7 am to 7 pm in the Belmont High School Gym. All registered voters are eligible to participate in the process.

- ◆ Voters will be deciding on the annual budget for the Town.
- ◆ Voters will also make decision as to an amendment to the zoning ordinance for the Town which was submitted by Petition.
- ◆ The annual Town warrant and other informational documents have been posted to the Town's website along with the Voter's Guide to assist voters in their decision making process.
- ◆ This guide is intended to provide information to voters in regards to the process and matters under consideration before the Town Meeting. The Town website is the primary source of updated information in regards to the budget and Town Meeting. See the main page at [www.belmontnh.org](http://www.belmontnh.org).



### 2015 FARMER'S MARKET (PHOTO COURTESY OF GRETTA OLSON-WILDER)

The proposed Town operating budget for 2016 represents an increase in spending of 2.49%. The 2016 budget is a level service budget, no new positions and a minimal increase in staff hours are proposed (Land Use). The budget includes a 1% COLA and 2% Step for employees covered under a Collective Bargaining Unit and the Board of Selectmen and Budget Committee did support the same adjustment for non-union staff. The Town's health insurance rates increased this year by 11.6% following a decrease in 2015 of 9.3%; overall a 2.3% change over the two year period. NH Retirement rates remained the same for 2016 however were factored for a full 12-month period. The Board would like to thank all of the department heads, board chairpersons and members of the Budget Committee for their commitment to minimizing the impact on the tax rate.

The impact on the tax rate will be determined by the change in the assessed valuation, revenues, tax credits and 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 2016.

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## HOW DO I PARTICIPATE IN THE PROCESS

### First you must be registered to vote. **How Do I Register To Vote?**

1. You may apply to your Town Clerk's office. You will be required to fill out a standard voter registration form.
2. You may also register with your community's Supervisors of the Checklist. By law, the supervisors are required to meet on the Saturday 10 days prior to each election (Saturday, February 27, 2016, 11 a.m., Belmont Town Hall). Check the local newspaper(s) or call your clerk's office for the date and time of such meeting.
3. Qualified individuals may register to vote at the polling place on Election Day at all elections.

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

Further questions may be answered at [SOS.NH.GOV](http://SOS.NH.GOV) or by contacting your local Town Clerk, Cynthia DeRoy at 267-8300 ext. 122.

**Second**, you may attend the Deliberative Session of Town Meeting. All of the warrant articles will be open for discussion (except zoning 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.

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.

**Third**, at the Voting Session of Town Meeting on March 8, 2016 voters can come to the polls any time between 7 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. Proof of identification is needed on voting day.

The votes are tallied by computer and reported the same day as the polls are open. Most articles require a simple majority for passage. Some articles 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 3/5 majority or 60% to pass.

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## ARTICLE 1

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

Selectman three-year term (vote for one):

**James Spiller**

**George Condodemetrak**

**Jonathan W. Pike**

Town Clerk/Tax Collector three-year term (vote for one):

**Cynthia DeRoy**

Treasurer three-year term (vote for one):

**Alicia Segalini**

Moderator two-year term (vote for one):

**Alvin E. Nix Jr.**

Budget Committee three-year term (vote for four):

**Eric W. Shirley**

**Albert Akerstrom**

**Tracey LeClair**

**Donald McLelland Sr.**

**Ronald Mitchell**

Trustee of Trust Funds three-year term (vote for one):

**Gregg L. MacPherson**

Library Trustee three-year term (vote for one):

**Diana M. Johnson**

Cemetery Trustee three-year term (vote for one):

**Diane Marden**

Planning Board three-year term (vote for two):

**James Spiller**

**Michael LeClair**

**Ward Peterson**

Zoning Board of Adjustment three-year term (vote for one):

**Mark Mastenbrook**

\*Candidate order on the ballot is in accordance with the Secretary of States last random selection list in effect June 2014 through June 2016.

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## WARRANT ARTICLE—ZONING

### ARTICLE 2

Are you in favor of the adoption of Amendment #1 as proposed by PETITION for the town Zoning Ordinance as summarized below?

*Prohibit all Industrial uses in the Aquifer and Groundwater Protection District.*

**THE PLANNING BOARD DOES NOT SUPPORT THIS PETITION.**

**Full-text Petition Amendment  
PETITION TO AMEND THE BELMONT ZONING ORDINANCE  
NH RSA 675:4**

The protection of the aquifer in Belmont is of vital importance to all the citizens of Belmont. Allowing industrial development over the aquifer creates greater risk of potential pollution of the aquifer. For this reason, we the undersigned, duly registered voters of the Town of Belmont, do:

1. Petition the Selectman of the Town of Belmont, pursuant to NH RSA 675:4, to amend the Belmont Zoning Ordinance in the manner set forth below.

*Are you in favor of the adoption of Amendment No.1 as presented by petition for the Belmont Zoning Ordinance as follows:*

Amend Section 7. H. PROHIBITED USES, by adding the following paragraph:

16. Industrial Uses as set forth in Article 5, Table 1.

### PLANNING BOARD DELIBERATION AND ACTION ON PETITION

Excerpt from 1/6/16 Planning Board approved minutes: S. Paquin stated he hasn't heard any scientific facts to support the petition. P. Harris stated that there is not enough information to make the decision to support the petition. We have safeguards in place, even more than some other communities. J. Pike stated that we use Best Management Practices and staff is doing a good job safeguarding the aquifer. W. Peterson stated that a tri-town aquifer study was done and we followed those recommendations. We have an ordinance and an aquifer overlay district. J. Pike stated the petition is based on speculation. A business will not pollute their own investment. W. Peterson stated that businesses don't pollute as much as homeowners who dump things down the drain not knowing that they are polluting. They don't deliberately pollute they just don't understand.

MOTION: C. Patten moved not to support the petition amendment: The motion was seconded by R. Segalini and carried. (6-0)

Full minutes available at [www.belmontnh.org/docs/Minutes/PB/PBMinutes160106.pdf](http://www.belmontnh.org/docs/Minutes/PB/PBMinutes160106.pdf)

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## WARRANT ARTICLES—BUDGET, SPECIAL ETC.

### ARTICLE 3

Shall the Town vote to raise and appropriate the sum of Three Hundred and Seventy Five Thousand Dollars (\$375,000) for the purpose of reconstructing the Hoadley Road Bridge/Box culvert, and to authorize the issuance of not more than \$375,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (A 3/5 ballot vote required.) (The Board of Selectmen recommends **\$375,000** and the Budget Committee supports this recommendation.)

EXPLANATION: There is a large culvert located on Hoadley Road which needs replacement; it is proposed to replace it with a large box culvert (now required by DES in lieu of standard culverts). The engineer's estimated cost for the project is \$323,000;

### ARTICLE 4 (This article does not impact the tax rate.)

Shall the Town vote to authorize the Selectmen to enter into a long-term lease/purchase agreement in an amount up to Five Hundred and Sixty Thousand Dollars (\$560,000) payable over a term of 120 (One Hundred and Twenty) months for a new Pumper Truck for the Fire Department **and to raise and appropriate the sum of Sixty Three Thousand Five Hundred and Seven Dollars (\$63,507) for the first year's payment for that purpose and further to fund this appropriation by authorizing the withdrawal of said amount from the Fire/Ambulance Equipment and apparatus Special Revenue Fund** previously established in accordance with RSA 31:95, c (Created 1994/Amended 1999). This agreement does not contain an escape clause. (A 3/5 ballot vote required.) (The Board of Selectmen recommends **\$63,507** and the Budget Committee supports this recommendation.)

EXPLANATION: Special Revenue Fund Balance (income received from Ambulance Service) as of 1/25/2016 \$580,752.33, interest rate on the proposed lease is 2.99% fixed for 10-years. The existing pumper purchased in 1997 due to body rust and other mechanical issues needs to be replaced.

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## WARRANT ARTICLES—BUDGET, SPECIAL ETC.

### ARTICLE 5

Shall the Town vote to amend the vote taken on Article 7 at the 1999 Annual Meeting to restrict all revenues from ambulance billings to be deposited in the Special Revenue fund known as the Fire/Ambulance Equipment and Apparatus Fund to instead restrict all but the first \$45,500 of revenues from ambulance billings received during the 2016 budgetary year to be deposited in the Special Revenue fund known as the Fire/Ambulance Equipment and Apparatus Fund. The first \$45,500 of revenues from ambulance billings will be deposited in the Town's General Fund to defray the cost items identified below. This restriction shall only be effective for the 2016 budgetary year (**A 2/3 ballot vote required**).

Training Expenses	\$12,000
Medical & Supply Expenses	\$22,000
Ambulance Billing Fees	\$11,500

### ARTICLE 6 (This article does not impact the tax rate.)

Shall the Town vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) for the purpose of purchasing a Command Vehicle for the Fire Department, and to fund this appropriation by authorizing the withdrawal of said amount from the Fire/Ambulance Equipment and Apparatus Special Revenue Fund previously established in accordance with RSA 31:95, c (Created 1994/Amended 1999) for that purpose. (The Board of Selectmen recommends **\$40,000** and the Budget Committee supports this recommendation.)

### ARTICLE 7 (This article does not impact the tax rate.)

Shall the Town vote to expend the income from the John M. Sargent Trust Fund for the purposes recommended by the Sargent Fund Committee?

Belmont Conservation Commission	\$500
Belmont Early Learning Center	\$2,000
Girl Scouts Troup 10972	\$500
Girl Scouts Troup 12117	\$500
Girl Scouts Troup 20431	\$500
Girl Scouts Troup 20532/21532	\$500
Girl Scouts Community Account	\$385.54
Lakes Region Girls Softball	\$1,300
Boy Scouts Troup 65	\$600
Belmont Heritage Commission	\$650
Belmont High School Drama	\$1,000
Belmont High School PTO	\$600
Belmont Historical Society	\$1,800
Belmont Middle School Nature's Classroom	\$3,250
Belmont Old Home Day Committee	\$1,000
Belmont Parks & Recreation Scholarships	\$2,000
Penstock Park Volunteers	\$600
Belmont Police Explorers	\$2,000
Belmont Public Library	\$1,163
LRGH Healthcare	\$500
St. Joseph's Food Pantry	\$2,400

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## WARRANT ARTICLES—BUDGET, SPECIAL ETC.

### ARTICLE 8

Shall the Town vote to 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 deliberative session, for the purposes set forth herein, totaling Seven Million Three Hundred Forty Five Thousand Three Hundred Ninety Nine Dollars (\$7,345,399)? Should this article be defeated, the default budget shall be Dollars \$7,371,158 which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. Note: This warrant article (operating budget) does not include appropriations in ANY other warrant article. (The Board of Selectmen recommends **\$7,345,399** and the Budget Committee supports this recommendation.)

EXPLANATION—This article represents the proposed operating budget of the Town. The amount proposed for 2016 represents a 2.49% increase in spending over the 2015 approved budget. Included in this budget is a 1% COLA and 2% step increase for both Union (under a Collective Bargaining Agreement) and non-union staff. Health Insurance rates did increase this year by 11.3% increase with no change in Dental, Life or Disability insurance rates. The Town will be entering into negotiations with its Unions in 2016 and will be looking closely at the cost of health insurance. NH Retirement rates remained the same with an increase that went into effect in July 2015. The cost impact of a full year at the 2015 rate is \$198,072. Adjustments were made throughout the Town's budget to minimize the impacts.

The default budget amount was amended by the Board of Selectmen and filed accordingly with DRA on Saturday, January 30th at a duly posted meeting. Should this vote fail the default operating budget would be \$7,371,158 for the 2016 calendar year. This would be an increase of \$25,759 over the proposed budget or .35%.

### ARTICLE 9 (This article does not impact the tax rate.)

Shall the Town vote to raise and appropriate the sum of Thirty Thousand dollars (\$30,000) to be placed in the Accrued Benefits Liability Expendable Trust Fund previously established (2007), and further to fund said appropriation by authorizing the transfer of \$30,000 from the unexpended fund balance as of December 31, 2015. (The Board of Selectmen recommends **\$30,000** and the Budget Committee supports this recommendation.)

EXPLANATION: This article proposes to transfer funds from the unreserved fund balance as of December 31, 2015 to this Expendable Trust Fund. As this is a transfer from one account to another no funds will be raised resulting in no impact to the tax rate. The balance in the Accrued Liability Expendable Trust Fund as of December 31, 2015 was \$102,092.79. Employee accrued benefits are paid from this account upon retirement.

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## WARRANT ARTICLES—BUDGET, SPECIAL ETC.

### ARTICLE 10

Shall the Town vote to raise and appropriate the sum of Seven Hundred Fifty Thousand Dollars (\$750,000) to be placed in the Highway Reconstruction and Maintenance Capital Reserve Fund previously established (2006). (The Board of Selectmen recommends **\$750,000** and the Budget Committee supports this recommendation.)

EXPLANATION: The Highway Reconstruction & Maintenance Capital Reserve Fund balance as of December 31, 2015 was \$826,722.90; proposed 2016 projects to be funded from this account are Phase 2 of Ladd Hill Road which represents drainage work, the engineer's estimate is \$795,000 including construction oversight. Also proposed in 2016 are plans to reconstruct and pave a portion of Wareing Road from Route 106 to just beyond the entrance to Parent Sand & Gravel; the engineer's estimated cost is \$385,000.

### ARTICLE 11 (This article does not impact the tax rate.)

Shall the Town vote to raise and appropriate the sum of One Hundred Eighty Six thousand Six Hundred Fifty Two Dollars (\$186,652) for the reconstruction of highways, said appropriation to be offset by Highway Block Grant funds provided by the State of New Hampshire? (The Board of Selectmen recommends **\$186,652** and the Budget Committee supports this recommendation.)

### ARTICLE 12

Shall the town vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000) to be placed in the already established General Cemetery Maintenance Fund governed under the provisions of RSA 31:19-A for the purpose of cemetery maintenance, said amounts to be expendable at the discretion of the Cemetery Trustees (1997). (The Board of Selectmen recommends **\$4,000** and the Budget Committee supports this recommendation.)

EXPLANATION: The Cemetery Maintenance Fund balance as of 12/31/2015 was \$15,154.53.

### ARTICLE 13

Shall the Town vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500) to be placed in the Dry Hydrant and Cistern Repairs and Maintenance Capital Reserve Fund previously established (2010). (The Board of Selectmen recommends **\$2,500** and the Budget Committee supports this recommendation.)

EXPLANATION: The Dry Hydrant & Cistern Repair Capital Reserve Fund balance as of 12/31/2015 was \$6,417.19.



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## WARRANT ARTICLES—BUDGET, SPECIAL ETC.

### ARTICLE 14 (This article does not impact the tax rate.)

Shall the Town vote to raise and appropriate the sum of Two Hundred Fifty Eight Thousand Four Hundred Fifty Dollars (\$258,450) for the operation and maintenance of the Water Distribution and Treatment System for the ensuing year, said sum is to be offset by users' fees. Should this article be defeated, the default budget shall be Two Hundred Fifty Two Thousand Two Hundred Fifty Two Dollars (\$252,252) which is the same as last year, with certain adjustments required by previous action of the Town or by law. (The Board of Selectmen recommends **\$258,450** and the Budget Committee supports this recommendation.)

EXPLANATION: The water budget is funded through user fees and does not affect the tax rate. Should the vote fail the Water Department's default budget would be \$252,252. The budget requested represents general operations of the department and \$85,607 in debt service.

### ARTICLE 15 (This article does not impact the tax rate.)

Shall the Town vote to raise and appropriate the sum of Five Hundred Forty Three Thousand Thirty four Dollars (\$543,034) for the operation and maintenance of the Sewage Collection and Disposal System for the ensuing year, said sum is to be offset by user's fees. Should this article be defeated, the default budget shall be Five Hundred Forty Two Thousand Two Hundred Forty Seven Dollars (\$542,247) which is the same as last year, with certain adjustments required by previous action of the Town or by law. (The Board of Selectmen recommends **\$543,034** and the Budget Committee supports this recommendation.)

EXPLANATION: The sewer budget is funded through user fees and does not affect the tax rate. Should the vote fail the Sewer Department's default budget would be \$542,247. The budget requested represents general sewer department operations, debt service of (\$172,102) and payments to the Winnepesaukee River Basin Program (\$239,044).

### ARTICLE 16

Shall the Town vote to raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000) to be placed in the Water System Repair and Maintenance Capital Reserve Fund previously established (2006). (The Board of Selectmen recommends **\$75,000** and the Budget Committee supports this recommendation.)

EXPLANATION: The Water System Repair & Maintenance Capital Reserve Fund balance as of December 31, 2015 was \$61,008.49. The Town continues to explore siting a new well; this appropriation will be used for additional testing and engineering. It is proposed to be funded by taxpayer dollars.

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## WARRANT ARTICLES—BUDGET, SPECIAL ETC.

### ARTICLE 17

Shall the Town vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the Heritage Fund previously established (2005). (The Board of Selectmen recommends **\$5,000** and the Budget Committee supports this recommendation.)

EXPLANATION: The Heritage Fund balance as of December 31, 2015 was \$22,558.35.

### ARTICLE 18

Shall the Town vote to establish an ADA Compliance Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of complying with the provisions of the Americans with Disabilities Act and to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in this fund, and further to name the Board of Selectmen as agents to expend from said fund. (Majority Vote Required.) (The Board of Selectmen recommends **\$5,000** and the Budget Committee supports this recommendation.)

EXPLANATION: The Town drafted an ADA Survey and Transition plan in 2015 which identified specific items and areas that need to be renovated or retrofitted to meet ADA; this request will establish a Capital Reserve Fund for this purpose and will allow us to begin the work needed to meet ADA guidelines where applicable.

### ARTICLE 19

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the Digital Radio Equipment Capital Reserve fund established in 2005? (The Board of Selectmen recommends **\$50,000** and the Budget Committee supports this recommendation.)

EXPLANATION: The Fire Department replaced its radios several years ago through a grant from the State of NH; the requirement was that future replacements be the responsibility of the Town. This is a multi-year request for funds. The Digital Radio Equipment Capital Reserve Fund balance as of December 31, 2015 was \$1,941.29.

### ARTICLE 20

Shall the Town vote to establish a Village Rail Spur Trail Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of all phases of the Village Rail Spur Trail and to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000) to be placed in this fund, and further to name the board of Selectmen as agents to expend from said fund. (Majority Vote Required.) (The Board of Selectmen recommends **\$25,000** and the Budget Committee supports this recommendation.)

EXPLANATION: This request will establish a Capital Reserve Fund to offset grant funding and volunteer efforts on the Village Rail Spur Trail which will run from the Village to the Coke plant on Depot Street.

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## BUDGET PROCESS

The budget process is less of a beginning and ending process than it is a cycle. In early summer, 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 increase and other criteria. During this same timeframe department heads are asked to update and submit their Capital Improvement Plan requests.

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. The Board reviews the proposed budgets and meets with department heads during late September through October. The Board makes adjustments and submits a recommended budget to the Budget Committee. The Board's budget also includes items which will be the basis for individual or special warrant articles.

The Budget Committee reviews the proposed budgets submitted by the Town during November and December. The Budget Committee votes to recommend a budget to the Voters of the Town and holds a public hearing in early January prior to the Deliberative Session. This is an informational session for voters to learn more about the budget and ask questions.

The Deliberative Session of Town Meeting is the next step in the process and is held between the last Saturday in January and the first Saturday in February. 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 on the ballot to be voted on at the Voting Session of Town Meeting which is held the second Tuesday in March, this year's Voting Session will be March 8, 2016 from 7 am to 7 pm in the Belmont High School Gymnasium. Voters cannot amend the articles at this session they can only vote yes or no on each ballot question.

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

Additional town meetings can be held to address budget issues. The Selectmen may call one additional town meeting if the budget is not approved by the voters. The Selectmen can also request additional meetings through the Superior Court to address budget crises which arise between town meetings. These rarely occur however they are permissible under those circumstances.

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## PURPOSE OF THE CIP

A Capital Improvements Program is a decision making tool used to plan and schedule town improvements over a period of six years or more. It is a statement of a town's intended schedule for the construction, expansion or replacement of public facilities and equipment that have an appreciable life expectancy such as schools, libraries, and highway equipment. For Belmont, a capital improvement has been defined as an item costing at least \$25,000 and having a useful life expectancy of at least one year. Operating expenditures are not included in this definition.

It is recommended that a CIP should be updated on an annual basis and this is accomplished yearly by the Planning Board. The first year of the CIP is typically referred to as the capital budget and includes all capital projects to be appropriated by the governing body. While the CIP should be used as a guide for the municipal budget process, it is an advisory document only and not a strict set of guidelines. The responsibility for preparing the annual town budget remains with the Selectmen and the Budget Committee, with the final approval for appropriations made by the voters at Town Meeting.

Using the CIP to make annual expenditures for public improvements is one of the best ways to implement the town's Master Plan. For example, the Community Facilities Chapter of the Belmont Master Plan identifies several recommendations for improvements to public facilities. The ideals and recommendations represented in the Master Plan should be consistent with capital improvement requests made by individual community departments. It has been the case in several Lakes Region communities that a Master Plan update is followed by the development of a CIP. In fact, a stated goal in the Belmont Master Plan is the development of a CIP.

A leading purpose for a CIP is to show the financial impact caused by major expenditures for larger projects. Funding for capital improvements can come from a variety of sources including town appropriations, bonds, and state and federal programs. An understanding of project funding sources aids in determining the impact of capital improvements on the *municipal portion of the local tax rate*. By planning, fluctuations in the municipal portion of the tax rate can be minimized.

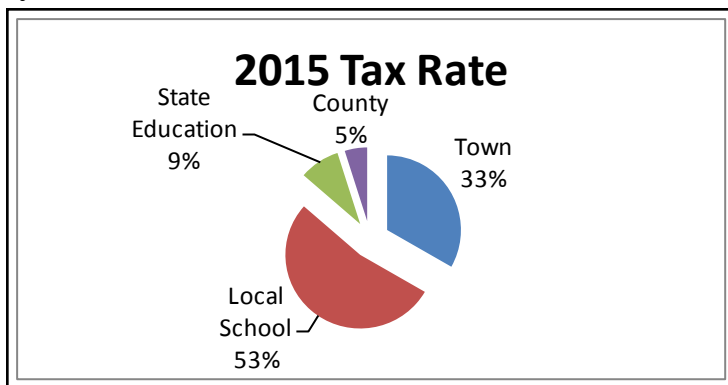
Another purpose of the CIP is that it allows for the coordination of planned capital expenditures of the various departments within a town government. Often school capital expenditures are not included in the municipal CIP because the focus of a CIP is the impact capital projects have on the town tax rate. However, annual updates on anticipated capital projects from the school district may aid the CIP Committee in understanding and coordinating these expenditures with their own work on the municipal capital improvements program.

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## HOW IS THE PROPERTY TAX RATE SET?

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

2015 Town	\$9.41
2015 Local School	\$15.00
2015 State Education	\$2.47
2015 County	\$1.39
<b>TOTAL</b>	<b>\$28.27</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 **\$200 x \$28.27 = a tax bill for \$5,654.**

When the voters approve the budgets those appropriations are factored into determining the annual tax levy. In the case of the 2015 budget the voters approved the following:

Town Appropriations	\$9,056,330
School Appropriations	\$14,787,543

The total of all appropriations for the Town, School and County represent the amount of revenue needed to pay for the appropriations for the respective budgets. In 2015 that amount was **\$26,100,773.** This is the total amount of anticipated spending for the year for the town, School and County. This amount is offset by other anticipated revenues from various sources other than property taxes as well as credits. After those adjustments were made the amount to be raised in property taxes in 2015 was as follows:

Town amount	\$5,560,890
School amount	\$8,871,060

The county and State Education amounts to be raised through property taxes are added to these amounts. In the case of 2015 the following amounts were assessed:

County Assessment	\$819,906
School Education Assessment	\$1,436,994

The total property tax levy for 2015 was: **\$16,688,850**

This amount is assessed over the tax base of the town which was valued at **\$591,248,261.** In the case of the **Town** portion of the tax levy the tax rate is determined by the following formula:

$$\text{\$5,560,890 tax levy} / (\text{\$591,248 (assessed value} / \text{\$1,000)}) = \text{\$9.41 Town Tax Rate}$$

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## 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 can add additional costs in the form of interest payments over the period of the lease or bond until those instruments are paid off.

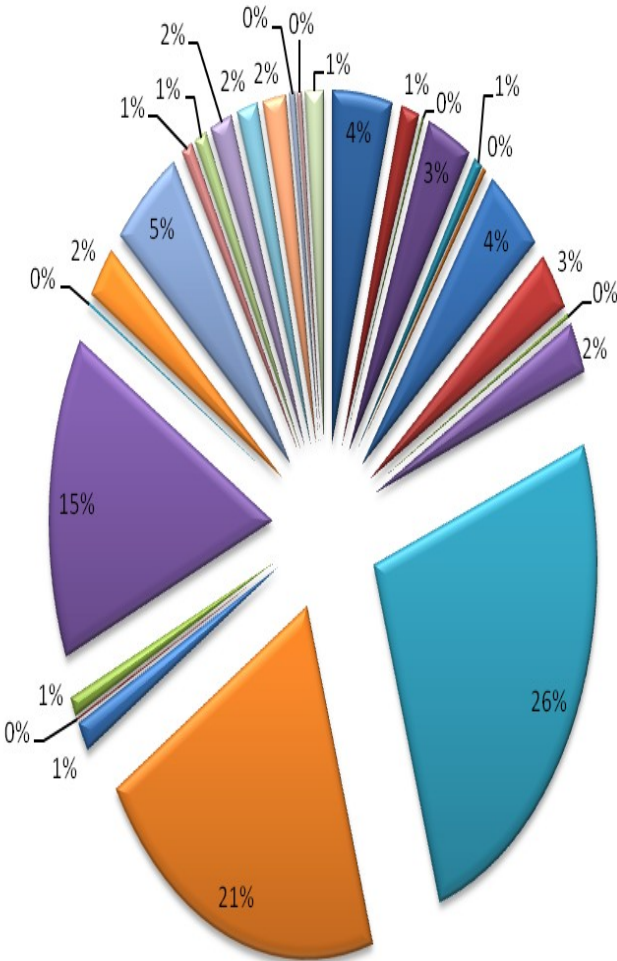
Both capital reserve funds and borrowing money spread the cost of what is being purchased over multiple years. This minimizes spikes in the tax rate. Capital reserve funds make those payments in advance of the purchase while borrowing spreads out the cost in the future. Appropriations to capital reserve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

***What is the unreserved fund balance?*** The unreserved fund balance also known as the unassigned fund balance, is composed of two sources. The first is the surplus funds or unused funds in the Town budget for each year. Unexpended funds from the budget are transferred to the unreserved fund balance. The second source is additional revenues above that which was anticipated for any particular year. These funds are also transferred to the unreserved fund balance. The NH Department of Revenue Administration along with guidance from the Government Finance Officers Association recommends the unreserved fund balance should be between 5% as a minimum and a maximum of 17% of general fund operating revenues. The fund balance retained in 2015 was \$1,469,264 or 7.58%. It is important to remember that the unreserved fund balance is not actually cash.

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## Town of Belmont 2016 Proposed Operating Budget

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- Revaluation of Property
- Cemetery
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- Patriotic Purposes Inc. Heritage
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- Fire
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- Health Appropriations
- Library



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## 2016 Proposed Tax Rate

◆ Proposed Budget	\$ 9,758,542
◆ Projected Revenue	\$ (3,728,520)
◆ Reserved for Abatements	\$ 25,500
◆ War Service Credits	\$ 225,500
◆ Unexpended Fund Balance Applied	\$ ( 430,000)
◆ Estimated Assessed Value Used to Calculate	\$596,000,000/\$1000=\$596,000
◆ Estimated Tax Rate Town Portion	\$9.82
◆ 2015 Tax Rate Town Portion	\$9.41





143 Main Street  
PO Box 310  
603-267-8300

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[www.belmontnh.org](http://www.belmontnh.org)

Town Meeting

Belmont High School Gymnasium

Tuesday, March 8, 2016

7:00 a.m. to 7:00 p.m.

Town Reports will be available approximately one week before the Voting Session of Town Meeting in March. The Town Report will be placed on the Town's Website and paper copies will be available at Town Hall and at the polls. The Town Report contains reports from the various departments, boards and officials of the Town.

#### ♦ HOW DO I VOLUNTEER FOR THE TOWN?

The Town relies upon volunteers to serve on the various boards, committees and commissions as members and alternate members. Some of these positions are elected however some are appointed by the members of the sitting board. The positions which are appointed are as follows: Conservation Commission, BRATT, Alternate members of the Zoning Board and Planning Board and Heritage Commission. Check the website for available opportunities.

There are other community volunteer opportunities and highlighted to the right are just a few of the projects that have been organized by dedicated volunteers. If you have questions about volunteering or wish to volunteer for the Town, please contact the Town Administrator at Town Hall. Volunteers are critical to making the various functions of the Town operate effectively.

