

TOWN OF NEW DURHAM



VOTER'S GUIDE

SESSION #2 (Referendum Session)

Tuesday, March 12, 2019

New Durham Elementary School

7 Old Bay Road

2019 VOTER GUIDE – TOWN OF NEW DURHAM

To The Residents of New Durham:

In 2014 the Town of New Durham voted to convert from the traditional Town Meeting form of government to the process described in RSA 40:13 commonly known as “SB2”. As part of the SB2 process, there are two separate and distinct events that must occur. The first event is Session #1 (the Deliberative Session) in which the voters are presented the Articles on the Warrant as proposed by the Board of Selectmen, the Budget Committee, or petition. The Deliberative Session is led by the Town Moderator similar to the traditional Town Meeting format. Following verbal discussion on these Warrant Articles, the attending voters at the Deliberative Session may formulate motion(s) to make changes as allowed by law to the Warrant Articles. Any legally proposed changes to the Warrant Articles, within defined New Hampshire state SB2 regulations, are then voted at the Deliberative Session. The Deliberative Session is essentially the same as the traditional Town Meeting except that there is no final vote at the Deliberative Session. The Deliberative Session for the Town of New Durham was February 4, 2019 at 7:00 p.m. at the New Durham Elementary School. (To view a recording of the Deliberative Session, go to www.newdurhamnh.us, click video, and select archived videos.)

Following the actions of the Deliberative Session this Voter Guide has been prepared to convey the actions from the Deliberative Session and develop the 2019 Voter Guide to provide additional detail to each of the Warrant Articles. The Ballot Referendum (i.e. Voting or Referendum Session with ballots often referred to as Session #2) is the final action and decision by the voters on the various issues. During Session #2 voters in New Durham will have the opportunity to cast votes on all Warrant Articles as amended and finalized after the Deliberative Session. This voting will be done within the privacy of the voting booth. For the Town of New Durham Session #2 is on Tuesday, March 12, 2019 and the polls are open from 8:00 a.m. to 7:00 p.m. Absentee ballots can be submitted for the Ballot Referendum (Session #2) process. Please contact the Town Clerk for more information on absentee ballots, if needed.

The Board of Selectmen, Budget Committee, Planning Board, and other Town committees and entities recognize that sometimes lengthy legal language is required by law to write the Warrant Articles. This language may, at times, be confusing to voters who have not been actively involved in the discussions that created the Article(s). To help voters have a clearer understanding of each topic we have prepared this Voter Guide. This Voter Guide supplements the Annual Town Report but does not replace that important information. The Annual Town Report for New Durham will be available not later than March 5, 2019. Should you have any questions regarding your town government after reviewing these documents, please contact the Town Administrator [Scott Kinmond at (603) 859-2091 Ext 106] or any member of the Board of Selectmen.

Within this Voter Guide you will find estimated tax impact information for Articles that have financial or tax impact factors. Where there may be a tax impact the estimated tax impact information will also be listed on the ballot. We have provided it in this document to give voters an idea of the respective Warrant Article impact on their tax rate should the voters approve the respective Warrant Article. However, it should be noted that the tax rate indicated in this Voter Guide may not be the final tax rate for 2019 as the Town has additional revenue sources that also offset the tax rate. These include such revenues to the Town as motor vehicle registration and other permit and fees. These additional revenues may make the Town's tax rate lower than shown in this Voter Guide. The tax rate impact shown in this Voter Guide is an estimate based on current information at the time of the printing of this Voter Guide using information and revenue projections that are available at that time. The actual tax rate is calculated by the New Hampshire Department of Revenue Administration (DRA) and it is not set until around October or November of the fiscal year using actual data available at that time.

We urge you to consider the various issues presented in these Warrant Articles for your decision as well as those positions which will be elected within the Town by your vote. Important decisions regarding type and level of service along with the future direction for the Town will be made by you at the polls.

The Board of Selectmen, Budget Committee, and other Town officials and employees want to thank you for your ongoing concern in maintaining and improving the quality and level of Town services offered. We appreciate your interest in making informed decisions on these important Town issues and look forward to your participation in these SB2 Sessions.

TOWN of NEW DURHAM – TOWN WARRANT 2019

To the inhabitants of the Town of New Durham, in the County of Strafford, in said State of New Hampshire qualified to vote in Town affairs:

You are hereby notified that the Annual Town Meeting of the Town of New Durham will be held on two days as follows:

First Session of Annual Meeting – Deliberative

The first session, the Deliberative Session, of the 2019 Town Meeting shall be held on **Monday, February 4, 2019 at 7:00 P.M.** at the New Durham School Gymnasium, located at 7 Old Bay Road in New Durham, NH. Should there be a weather related postponement the snow date is February 5, 2019 at 7 p.m. at the New Durham School Gymnasium at 7 Old Bay Road, New Durham, NH.

Second Session of the Annual Meeting – Referendum or Voting Session

The Second Session, the voting on all warrant articles shall be held on **Tuesday, March 12, 2019 from 8:00 a.m. to 7:00 p.m.** in the New Durham School Gymnasium located at 7 Old Bay Road, New Durham, NH where there will be voting by official ballot for the election of Town Officers and all Warrant Articles with any amendments as made at the 2019 Deliberative Session.

ARTICLE 1

To choose all necessary Town of New Durham officers for the ensuing year:

Number of Positions	Office:	Term	Candidate(s) Running for Office
1	Selectman	3 Years	David Swenson
2	Budget Committee	3 Years	Mark Sullivan, Joan Swenson, Ronald Uyeno
1	Cemetery Trustee	2 Years	Douglas F. Gilman
1	Cemetery Trustee	3 Years	Darlene Checchi
2	Library Trustee	3 Years	John Michaud*
2	Planning Board	3 Years	Scott Drummey*
1	Supervisor of the Checklist	6 Years	Mara Kerns-Robertson
1	Town Clerk	3 Years	Stephane Lisle MacKenzie
1	Trustee of Trust Funds	3 Years	Fred Quimby
2	Zoning Board of Adjustment	3 Years	Wendy Anderson*
			*- Open Seats Available

Article 2: Are you in favor of Amendment #1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Adopt as a new subsection of Article VI, General Provisions / Use Regulations, an ordinance allowing the addition of Accessory Dwelling Units on residential properties under certain circumstances, as required by RSA 674:71-73.

(Majority vote required)

The Planning Board recommends this article by a 5 to 0 vote.

YES

NO

The state of New Hampshire voted recently to add new regulations requiring all municipalities to allow Accessory Dwelling Units (ADU's) by right in all districts where residential dwellings are permitted. ADU's are small dwelling units subordinate to the primary residence. The purpose of this legislation was to allow seniors to age in place, to provide affordable housing to students, and to provide additional workforce housing.

Current New Durham zoning requirements are largely in conformance with this new legislation but some New Durham zoning requirements need modification to comply with the N.H. statutes. The proposed changes presented in the Warrant Article are in agreement with the new State requirements and will further clarify the Town's current regulations. This Warrant Article provides for owners of all lots of record in New Durham to be entitled to add an attached ADU. On nonconforming lots only attached ADU's will be allowed while detached and standalone ADU's may be allowed on conforming lots. All ADU's will be subject to current requirements for setbacks, water supply, and septic systems. Other requirements will apply and ADU's will require a Conditional Use Permit from the Planning Board prior to constructing the ADU.

A "Yes" vote would approve the Planning Board's recommendations for Accessory Dwelling Units and to comply with State statute.

A "No" vote would reject the proposed amendment to the Zoning Ordinance and have New Durham out of compliance with new state Accessory Dwelling Unit regulations.

Article 3: Are you in favor of Amendment #2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Adopt as a new subsection of Article VI, General Provisions / Use Regulations, a "Dark Sky" ordinance to regulate the spillage of light onto other properties or into the sky.

(Majority vote required)

The Planning Board recommends this article by a 4 to 0 vote.

YES

NO

Preservation of dark skies and related lighting requirements has been debated in New Durham in recent years. The Planning Board believes this proposed change to the New Durham Zoning Ordinance would provide a simple and common sense approach to preserve dark skies within New Durham while allowing homeowners to place lights for safety at night. The proposed changes would allow walkway, porch, and driveway lighting. All other illumination should be directed downward so as not to intrude on neighbor's properties – what has been termed “light trespass”. This approach will allow homeowners to maintain safe lighting but high intensity lighting must be directed downward and not trespass onto a neighbor's property. Exceptions are provided for public safety, nighttime construction, holiday lighting, and flagpole illumination.

A “Yes” vote would approve the Planning Board's recommendations to regulate lighting requirements to maintain a dark skies environment for New Durham.

A “No” vote would reject the proposed amendment to the Zoning Ordinance and leave this portion Town of New Durham Zoning Ordinance unchanged.

Article 4: Are you in favor of Amendment #3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Adopt as a new subsection of Article VI, General Provisions / Use Regulations, regulations to provide for the proper disposal of household waste materials to protect public health and welfare.

(Majority vote required)

The Planning Board recommends this article by a 4 to 0 vote.

YES

NO

The purpose of this proposed change to the New Durham Zoning Ordinance is to provide for public health and welfare and help prevent the spread of disease. This proposed ordinance change relates to household waste only and requires that waste be placed in closed weather-tight containers and that all waste be disposed of properly. Properly constructed and maintained compost piles are exempt from these requirements.

A “Yes” vote would approve the Planning Board's recommendations to modify the current ordinance and require waste to be placed in closed weather tight containers and disposed of properly.

A “No” vote would reject the proposed amendment to the Zoning Ordinance and leave this portion of the Town of New Durham Zoning Ordinance unchanged.

Article 5: Are you in favor of Amendment #4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Adopt as a new subsection of Article VI, General Provisions / Use Regulations, regulations relating to building standards including incorporating the state building code and state fire code already in effect by state statute, and regulations relating to a Minimum Building Area, Water Supply and Sewage Systems, and Mobile Homes.

(Majority vote required)

The Planning Board recommends this article by a 4 to 0 vote.

YES

NO

The Planning Board has been informed that if Building Standards are placed in the Town's Building Regulations, as they are currently in New Durham, enforcement requires appearance in Superior Court which further requires the services of an attorney. However, if the Building Standards are placed in the Zoning Ordinance they can be enforced via appearance at District Court and legal representation is not required. To save time and expense for the Town the Planning Board proposes through this Warrant Article to move the Building Standards en masse to the Town's Zoning Ordinance. No substantial changes are proposed in the Town's Building Standards although some language has been changed for clarity.

A "Yes" vote would approve the Planning Board's recommendations to move the Town's Building Standards from the Town's Building Regulations to the Town's Zoning Ordinances thereby making enforcement less costly to the Town.

A "No" vote would reject the proposed amendment to moving the Building Standards to the Town's Zoning Ordinance and leave this portion of the Town of New Durham Zoning Ordinance unchanged.

Article 6: Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling \$3,057,148. Should this article be defeated, the default budget shall be \$3,045,117, 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 a 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

[Note: Operating Budget & Default Budget includes the Library Budget.]

Estimated Tax Rate Impact – 2019 Proposed Budget: \$ 4.86 per \$1,000 assessed valuation.

Estimated Tax Rate Impact – 2019 Default Budget: \$ 4.83 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3** to **0** vote.

The Budget Committee recommends this article by a **7** to **0** vote.

YES

NO

Article 6 provides appropriations for the total operating budget for the Town of New Durham. It does not include funds for Special Warrant Articles, Capital Reserve Funds, Expendable Trust Funds, or the Road Program often understood to be paving, pavement repair, culvert repair / replacement, etc. This narrative provides details and explanations by account where significant variances occur between the 2019 and 2018 Town Operating Budgets.

The Tax Rate Impact shown in the Warrant wording is the tax rate after projected non-property tax revenues are deducted from the proposed 2019 proposed total operating budget. New Durham has estimated non-property tax revenues such as motor vehicle registration, various permits and licenses, etc. which are used to partially offset the Town’s property tax rate. When only the Operating Budget amount is used (i.e. excluding other special Warrant Articles for Capital Reserve Funds, etc.) the projected tax rate impact would be \$4.86 per \$1,000 assessed valuation for the proposed 2019 budget compared to \$4.83 per \$1,000 assessed valuation for the 2019 Default Budget. It should be understood the tax rate shown is **not** the final tax rate for 2019 as the actual tax rate will be set by the NH Department of Revenue Administration (DRA) in late 2019. This rate would additionally include any Special Warrant Articles that are passed from this Warrant. The new DRA rate will be used for the 2nd Tax billing for 2019 Taxes and the 1st Tax billing in 2020. The tax rate setting done in October – November each year is done in conjunction with the Select Board and with New Hampshire Department of Revenue Administration (DRA) defining that final new rate. At that time the Select Board will look at actual revenues collected during 2019 and the current Town’s Fund Balance amount. The Select Board can apply a portion of the unassigned fund balance to lower the Town’s tax rate but would use the fund balance guidelines established in 2014 to retain sufficient reserves to operate Town services.

The 2019 Town Operating Budget as proposed by the Budget Committee (\$3,057,148) is higher than the 2018 voter approved Town Operating Budget by \$158,062 or 5.5%. The 2019 Default Operating Budget (\$3,045,117) is higher than the 2018 approved Town Operating Budget by \$146,030 (5.1%).

2019 Default Budget Comparison to 2018 Budget

The 2019 Default Budget changes from the 2018 approved budget are due to required increases in 2019 from wage adjustments and other 2018 obligations and / or contracted Town obligations for 2019. The major contributors to the difference between the 2018 approved Operating Budget and the 2019 Default Budget are:

- Increased costs in Account 4152 Assessing due to the voter's removal in 2017 of the Revaluation Capital Reserve Fund causing all of these annual expenses to be added to each year's operating budget rather than coming from an already funded Capital Reserve Fund as in prior years (increase to 2019 operating budget of \$27,825);
- Changes in Account 4150 Finance Administration with the transition during 2018 to a full time Finance Manager (\$13,965);
- Increases in Account 4240 Building Inspector due to improved economic times with more building permits and more time needed for building enforcement issues increasing the time required to perform the job and justifying the addition of a Deputy Building Inspector (\$13,480),
- Increased Fire Department costs due to wage adjustments and vehicle maintenance (\$10,980),
- Higher Solid Waste costs due to contracted increase in hauling expenses and higher usage (\$25,742), and
- Increase in Account 4721 Interest / Lease payments as the result of the voters in 2018 approving a lease agreement for upgrading Fire Department SCBA equipment (\$32,780).

The balance of the difference between the 2019 Default and 2018 voted Operating Budgets goes across many other departments with the majority of changes derived from wage adjustments and other contracted obligations.

The difference between the proposed 2019 Operating Budget and the 2019 Default Operating Budget is \$12,031.

2019 Proposed Operating Budget Comparison to 2018 Operating Budget

Table 1 highlights the key contributing factors attributed to the changes in the proposed 2019 Operating Budget compared to the 2018 Operating Budget. The departmental 2019 Operating Budget and Default Budget are attached in Appendix 1. Appendix 1 also graphically shows the New Durham tax rate trend for the past 14 years and illustrates the point that the Town's 2019 operating budget compared to that of five years has gone down while the school portion of the New Durham tax rate has dramatically increased over that same period. It is interesting to note that the current tax rate remains below the 2014 tax rate which is indicative of careful fiscal management by the Select Board and Budget Committee of Town budgets over the past 5 years.

A “Yes” vote approves the proposed 2019 Operating Budget for Town operating expenses.

A “No” vote would reject the proposed 2019 Operating Budget and require the Town to use the 2019 Default Budget for Town operating expenses.

1	Wage adjustments in past 1 - 2 years to make all Town employees wage levels market competitive with cost increases spread across all budgeted departments
2	Increased Assessing costs (Account 4152) due to elimination of the Revaluation CRF from the 2017 Warrant Article # 8 vote (\$27,441)
3	Changes in Finance Administration (Account 4150) with the transition during 2018 to a full time Finance Manager (\$16,955)
4	Enhanced Code Enforcement Office costs (Account 4240) for improved coverage / enforcement / resources (\$13,480)
5	Additional costs in DPW (Account 4312 Highway) for salt, road maintenance, vehicle maintenance costs, etc. (\$24,397)
6	Additional cost in Solid Waste (Account 4324) due to contracted haul cost increase and larger number of hauls projected for 2019 (\$27,470)
7	Increased Fire Department costs (Account 4220) due to wage adjustments, increased vehicle maintenance, etc. (\$13,866)
8	Increased costs in Lease / Interest lines (Account 4721) for new Fire Department Self-Contained Breathing Apparatus (SCBA) per 2018 voter approved Warrant (\$32,730)
9	Additional costs for Other Culture / Recreational (Account 4589) due to engineering work and other site related costs for Boodey Farmstead (\$4,226)
10	Reduced costs for Cemetery (Account 4195) due to contracted mowing services brought in-house for 2019 (-\$5,850)
11	Further reduced Legal fees (Account 4153) as prior outstanding lawsuit cases now settled (-\$5,000)
12	Negotiated health benefit cost increases held to a minimal change cost impact spread across all budgeted departments where health benefits are a line item

Note: See Appendix 1 for Comparison of 2019 Proposed Operating Budget Vs. 2019 Default Budget Vs. 2018 Budget. The detail table in Appendix 1 describes the dollar amount for each of the Town’s operating departments, total changes on the above respective accounts and all other operating budget accounts. Appendix 1 also contains a graph showing the past fourteen years Tax Rate Trend for New Durham.

Article 7: To see if the Town will vote to raise and appropriate the sum of \$356,370 for the purposes of a Road Program with \$116,000 to come from Highway Block Grant Aid, \$25,000 to come from the Road Construction Capital Reserve Fund, and the remaining \$215,370 to come from taxation.

Majority Vote Required

Estimated 2019 Tax Rate Impact: \$ 0.53 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3** to **0** vote.

The Budget Committee recommends this article by a **7** to **0** vote.

YES

NO

Road Program funds are used for paving and pavement related repair. This Article would raise and appropriate an additional tax amount of \$215,370 and combine that with the 2019 New Hampshire Highway Block Grant to New Durham of \$116,000, and use the New Durham Road Capital Reserve amounts for a total of \$356,370. During 2018, the Town used the remaining SB38 additional Highway Block Grant monies which were received in 2017 for the use of road maintenance on various road projects and encumbered some for use in culvert repair to be completed in 2019. The table below is the currently projected road construction, pavement preservation, and road maintenance projects for 2019. This is the planned road related projects for 2019 that include the \$356,370 from approval of this Warrant Article for planned New Durham road spending along with completion of projects begun using 2018 funding but with completion in 2019. The 2019 new projects are dependent upon approval of this Warrant Article, project pricing, and bid results. This project list is subject to change based on road conditions and other factors during 2019.

Miles	Road	Type of Work	Estimated Cost
From 2018 Road Funding – To Complete Project			
	130 So. Shore Rd	Culvert Replacement	\$122,750
	284 So. Shore Rd.	Culvert Replacement	\$125,485
	Engineering / Proj. Mgmt.	Culvert Replacement	\$ 22,779
	Total 2018 Funds Used for Road Work With Completion In 2019		\$271,014
From 2019 Road Funding With Warrant Article Approval – To Complete Project			
1 Mi.	Valley Road	Asphalt Rubber Chip Seal	\$60,000
0.66 Mi.	Old Bay Rd.	Asphalt Rubber Chip Seal	\$40,000
	Old Bay Rd.	1” Overlay	\$35,000
1.9 Mi.	Ham Road	Shim & Overlay	\$183,370
	Valley Rd. / New Durham Line	Pavement Repair	\$30,000
	Middleton Rd. Engineering	Wetland Permit, Etc.	\$8,000
	Total Estimated Cost		\$ 356,370

It is of interest to note that over the past 5 years the compound growth rate in increased spending to improve New Durham’s roads from Capital Reserve Funds and direct RSMS expenditures is, on average, 15% each year. This means that, on average, each year over the past five years the Town has spent 15% more than the prior year to improve and maintain the Town’s roads from RSMS expenditures. This

increase far exceeds any other area of Town operational tax rate impacts but it is also one of the most important responsibilities of the Town. Road improvements and maintenance contributes to public safety, convenience, and other important factors for our residents and visitors.

A “Yes” vote would allow the Town of New Durham to continue road construction and maintenance of the roads within the Town at the voted amount in this Article.

A “No” vote could cause continued degradation of the various roads within the town.

Article 8: To see if the Town will vote to raise and appropriate the sum of \$214,000 to be placed in previously established **Capital Reserve Funds** as follows with said funds to come from taxation:

Account	Established	2019
Highway Equipment	March 15, 2006, Article #12	\$25,000
Highway Trucks	March 4, 1988, Article #9	\$65,000
Library Technology	March 13, 2007, Article #7	\$500
Vehicle & Equipment Maintenance	March 10, 2010, Article #15	\$20,000
Milfoil	March 9, 2009, Article #7	\$20,000
Solid Waste Facilities Equipment	March 10, 2010, Article #14	\$45,000
Police Cruiser	March 15, 2000, Article #7	\$14,000
Smith Ball Field & Equipment	March 13, 2007, Article #9	\$10,000
1772 Meetinghouse Restoration	March 15, 2000, Article #14	\$5,000
Public Safety Facilities Improvements	March 10, 2010, Article #17	\$5,000
Fire Department Ancillary Equipment	March 10, 2015, Article #5	\$2,500
Dry Hydrants	March 14, 2001, Article #10	\$2,000
Total		\$214,000

Majority Vote Required

Estimated 2019 Tax Rate Impact: \$ 0.53 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3** to **0** vote.

The Budget Committee recommends this article by a **7** to **0** vote.

YES

NO

Passage of this Warrant Article places monies in the respective Capital Reserve Funds (CRF) with an amount sufficient as proposed by the Board of Selectmen and Budget Committee to sustain these funds as needed for ongoing and future use. The Board of Selectmen and Budget Committee used information provided by the Town’s Advisory Capital Improvement Program Committee (CIP) and Planning Board to create this Warrant Article. The funding in this Warrant Article is required to provide needed capital

equipment or facilities improvements consistent with maintaining current service levels and with the growth and development of the Town.

Each CRF description is reasonably descriptive as to its intended use. As an example Highway Trucks would be used for DPW trucks. Highway Equipment funds are used for various non-truck related equipment, such as graders, etc., needed to maintain New Durham’s roads and other DPW related work. Library Technology funds are for computer and other IT capital related needs for the Library. Vehicle & Equipment Maintenance is solely used for maintaining the Town’s vehicles and equipment. Milfoil funds are for maintaining a high water quality standard for the Town’s waterbodies consistent with the standards for the classes and use of each of the Town’s waterbodies. This could include water quality mitigation, milfoil treatment, developing watershed management plans, and other treatment or work for New Durham’s water bodies. Solid Waste Facilities (SWF) Equipment is used for SWF equipment such as compactors, weigh scales to more accurately determine large dumping costs, and other SWF equipment needed to efficiently operate the service. Police Cruisers fund is used solely to systematically replace police cruisers over planned use periods. Smith Ballfield & Equipment is used for Parks / Recreation major non- routine improvements/maintenance and other enhancements such as playground equipment, etc. Meetinghouse Restoration is to continue restoring over a planned period the 1772 Meetinghouse. Public Safety Improvements funds are used for various projects and / or equipment for public safety purposes. Fire Department Ancillary Equipment is used for non- vehicle Fire Department capital equipment such as partial payment for the recently purchased Self-Contained Breathing Apparatus purchased in 2018. Dry Hydrant funds are used to replace and create dry hydrants in strategic locations within the Town to be prepared for potential fire issues.

A “Yes” vote would raise and appropriate \$214,000 to the respective Capital Reserve Funds and continue to allow for needed capital facilities or equipment replacement consistent with expected service levels, growth and development of the Town.

A “No” vote would not continue the funding contribution to the above stated Capital Reserve Funds for 2019. This may potentially cause a significant decline in the balance of each of these funds and may impede required maintenance larger than the day-to-day routine operations, delay critical equipment needs to maintain expected levels of Town services, and impair the ability to make much needed repairs to the Town’s facilities. Additionally, insufficient funds in any one of these CRF’s may cause additional future negative tax impacts.

Article 9: To see if the Town will vote to raise and appropriate the sum of \$155,000 to be placed in previously established **Expendable Trust Funds** as follows with said funds to come from taxation:

Account	Established	2019
Computer Systems & Office Equipment	March 13, 1996, Article #11, Revised March 9, 2011, Article #26	\$20,000
Accrued Benefits Liability	March 13, 1996, Article #16	\$20,000
Records Management	March 23, 1999, Article #23	\$10,000
Town Buildings & Improvements	March 15, 2000, Article #15	\$75,000

Account	Established	2019
Dam Maintenance	March 13, 2018, Article #13	\$30,000
Total		\$155,000

Majority Vote Required

Estimated 2019 Tax Rate Impact: \$ 0.38 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3 to 0** vote.

The Budget Committee recommends this article by a **7 to 0** vote.

YES

NO

This Expendable Trust Fund (ETF) request provides money for ongoing maintenance projects and also funds benefit liabilities that may be required for unexpected Town obligations. There are maintenance projects for Town Buildings i.e. Town Hall painting and repairs, security systems, window replacements or repair, or unforeseen maintenance expenses i.e. heating system failure which would utilize respective ETF's. For 2019, the computer and office equipment maintenance projects include replacement of the Town Hall and Police Department computer network servers. The Accrued Liability funds would replenish that ETF to provide funds when an employee may leave Town employment for any reason and is owed various paid time off and other earned obligations from the Town. The Records Management ETF funding would continue to build sufficient resources to begin conversion of Town records to a more paperless system which would then allow easier access to information by the Town's residents. Town Building & Improvements funding would provide needed funding to repair damaged siding and repaint the Town Hall as part of our ongoing maintenance program for upkeep of Town properties. Additionally, it would provide a reserve should unforeseen issues arise such as defective heating systems, septic systems, etc. The Dam Maintenance funding is needed to fulfill our state required upkeep of the Town owned Dam on Main Street, etc. This work will be ongoing during 2019.

A "Yes" vote would raise and appropriate \$155,000 and allocate that to be placed in the previously established respective Expendable Trust Funds.

A "No" vote would not allocate any funds to the previously established Expendable Trust Funds potentially causing a significant decline in the balance of each of these funds and may impede required maintenance projects larger than the day-to-day operations, delay critical updates in IT equipment and software for Town operations, and impair the ability to make much needed repairs to the Town's facilities. Additionally, insufficient funds in any one of these ETF's may cause additional future negative tax impacts.

Article 10: To see if the Town will vote to raise and appropriate the sum of \$5,000 for the purposes of funding contributions to Health & Other Agencies I.e. Cornerstone VNA, Strafford County CAP and Haven etc., with this sum to come from authorizing the withdrawal of \$5,000 from the JC Shirley Timber Trust (Trust Fund #28). Said trust established for the purpose to “benefit of the Town of New Durham for such lawful purposes as the Town may direct at its annual meeting.”

Majority Vote Required

Estimated 2019 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3** to **0** vote.

The Budget Committee recommends this article by a **6** to **0** vote with **1** abstention.

YES

NO

This Article is requesting authorization from the legislative body to enable the withdrawal of \$5,000 from the interest on the JC Shirley Timber Trust. The JC Shirley Trust requires such requests for withdrawals to be authorized by the Legislative Body (voters). The requested funds will be utilized to assist with the funding of Health & Other Agencies funding requests for the benefit of New Durham residents. This request follows the requirements of the JC Shirley Trust and is consistent with the intent of the provisions of the will and use of the money from that established Trust.

A “Yes” vote would allow the withdrawal of \$5,000 from the JC Shirley Timber Trust.

A “No” vote disallow the withdrawal of any funds from the JC Shirley Timber Trust in 2019 and the loss of revenue will incur additional tax impact with higher taxes to the taxpayer.

Article 11: To see if the Town will vote to change the purpose of the existing “Milfoil Treatment” Capital Reserve Fund (CRF) to the “New Durham Water Quality & Milfoil Treatment” Capital Reserve Fund, said purpose expanded for the preservation, prevention, and mitigation treatments of New Durham’s Watersheds and Water Bodies, and designate the Board of Selectmen as agents to expend.

(Two-thirds vote required)

The Board of Selectmen recommends this article by a **3** to **0** vote.

YES

NO

At their September 6, 2017 meeting the New Durham Milfoil and Invasive Aquatic Weeds Committee officially changed the name and mission of the committee to better reflect the responsibilities they had acquired during the previous year. The Committee changed their name to the New Durham Water Quality Committee (NDWQC) with a mission of: “Maintaining a high water quality standard for the Town’s waterbodies consistent with the standards for the classes and use of each waterbody.”

For 2018, the NDWQC submitted a budget for the combined activities of water quality testing, milfoil treatment, and developing a watershed management plan. This change in the name and mission of the Milfoil CRF reflects the current activities of the NDWQC and its commitment to the Town's waterbodies. However, a formal name change is required to better describe the purpose and use of the Capital Reserve Funds to align with the NDWQC mission.

A "Yes" vote would modify the current Capital Reserve Fund wording to permit use of these funds to a variety of related water quality issues which have come to the public's attention since the initial fund was established.

A "No" vote would retain the current name for the CRF and make no changes in its description.

Article 12: To see if the Town will vote to authorize the Select Board to make a property exchange by the acceptance of real property being approximately 1.18 Acres, a portion of Tax Map 250, Lot, 112, said property to be merged with Tax Map 250, Lot 113 and in exchange for said exchange, the Select Board would transfer tax deeded property Tax Map 250, Lot 111 located at 13 Birch Hill Rd. ownership to said owner of Tax Map 250, Lot 112.

(Majority vote required)

The Board of Selectmen recommends this article by a **3 to 0** vote.

Estimated 2019 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

YES

NO

Approval of this Article would be advantageous for the Town in that it would exchange a currently Town owned, non-tax generating property for a property immediately adjacent (i.e. abutting) the Library. This would allow the Town to better prepare for and have advantageous options for potential library uses such as if there were requirements for septic replacement requiring larger area for septic system, additional parking and / or storage needs, and other potential future Library operations.

Current assessed value of Map 250, Lot 112 of 3.6 acres is \$106,200; current assessed value of the Town owned Map 250, Lot 111 is \$63,200.

The current owner of the abutting property to the Library is willing to make this land swap as it has mutually beneficial advantages to both the Town and the current owner of Map 250 Lot 112.

A "Yes" vote would allow the Town to initiate the property exchange and provide improved future opportunities for Library and / or other Town usage of the Town's abutting current property Map 250, Lot 113.

A "No" vote would not provide for the property exchange and continue to constrain future Town / Library opportunities.

Article 13: That in the future Capital Reserve Funds and Expendable Trust Funds be listed and voted on individually on the Town Warrant. **(Submitted by Petition)**

(Majority vote required)

The Board of Selectmen **does not** recommend this article by a **3 to 0** vote.

Estimated 2019 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

YES

NO

Under state statute the Select Board has authority on each Warrant Article statement within state statute requirements and constraints. The current method in which the Warrant Articles are written and presented are fully approved by the State as NH Department of Revenue Administration reviews and approves the wording of the Town's final Warrant prior to printing and Town voting. This petition article was submitted as a request for the Select Board in the future to list each Capital Reserve Fund (CRF) and Expendable Trust Fund (ETF) line item separately.

According to the petitioner, the purpose of this Article is to separate all CRF and ETF lines (those that appear in Articles 8 and 9 in this Warrant) into separate Articles for each line that appears in the respective Article's table. This means that should this Article 13 pass the petition requests that instead of Article 8 being one Article on which the voter would vote it would take 12 separate Articles for the voter to vote; similarly, for Article 9 in this Warrant should this Article 13 pass the petition request that instead of the one Article 9 in this year's Warrant it would take 5 separate Articles for the voter to vote. The petitioner believes that this separation provides greater opportunity for voters to choose which CRF / ETF items they wish to support.

Each year during the Select Board and Budget Committee process there is ample opportunity provided for the public to offer input, ask questions, and obtain as much information in detail as requested for each CRF and ETF. Additionally, each year the Deliberative Session offers the voter an opportunity to review, obtain more information in detail, and ask any questions for each Warrant Article including each Capital Reserve Fund and Expendable Trust Fund, and also provides a process to express their opinion and vote for funding level changes in any single CRF / ETF line. Should a majority of voters at Deliberative Session agree with changes from the floor to any single CRF / ETF line, these changes would appear in the Warrant for final voter approval at the March Referendum or final voting Session. Therefore, this opportunity for voters to choose which CRF / ETF items they wish to support is already in place with this petitioned Warrant Article.

The Select Board has voted unanimously to not recommend this Article for the following reasons:

- 1) The New Durham Deliberative Session already provides an opportunity for the voter to choose which individual CRF / ETF items they wish to support by expressing their opinions and also provides a process for the voter to change the CRF / ETF support funding level to one which the Deliberative Session majority vote would approve.

- 2) Passing this Article would cause a much longer ballot each year. As an example, if this Article were in force in 2019 the ballot for 2019 rather than the current 16 Articles the ballot would have 31 Warrant Articles or about double the size of the current ballot.
- 3) Passage of this Article would cost the Town additional operating expense to prepare the longer ballot, print the longer ballot, calibrate and operate the voting machine for a longer ballot, and a longer time to tabulate and validate the longer ballot.
- 4) Passage of this Article would entail a much longer time in the voting booth for each voter, likely cause longer wait times for each voter as the booths may not be as readily available for the next voter while the current voter has to spend a longer time voting, etc. As an example, a typical voter would spend almost twice as long as currently spent voting due to almost twice as many Warrant Articles that would need to be listed, read, and voted.

A “Yes” vote would request that future ballots have each Capital Reserve Fund and Expendable Trust Fund line item be listed separately on the ballot.

A “No” vote would not change the current way of how the Capital Reserve Funds and Expendable Trust Funds appear on the ballot.

Article 14: “To see if the town will vote to raise and appropriate the amount of \$100,000, to be added to the Meetinghouse Capital Reserve Fund, previously established, for urgently needed structural repair. Further, to direct the Board of Selectmen to work with the Meetinghouse Restoration Committee to find qualified restoration contractors and complete this work as soon as possible. This sum to come from the unassigned fund balance. No amount to be raised from taxation” **(Submitted by Petition)**

(Majority vote required)

The Board of Selectmen **does not** recommend this article by a **3 to 0** vote.

The Budget Committee **does not** recommend this article by a **7 to 0** vote.

Estimated 2019 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

YES

NO

The petitioner wishes to have \$100,000 moved from the Town’s Unassigned Fund Balance to the named Capital Reserve Fund for use at some point in the future to partially restore the 1772 Meetinghouse.

In 2018 the Town spent over \$67,000 in foundation work and other exterior and interior work in a continuing effort to buttress the structural components and make the structure more secure. This funding source was from the long established 1772 Meetinghouse Restoration Capital Reserve Fund (CRF) which has been funded with various amounts throughout the years since its establishment in 2000. The Select Board and voters have systematically planned balanced funding over the years so that there would not be spikes each year in the tax rate and unwanted

tax rate increases. This planned funding approach has allowed the fund to build up and be used over that period of time to improve and stabilize the structure. The objective for this approach has been to minimize the large tax rate impact fluctuations when unneeded Warrant Articles such as this arise while still providing support for planned work to continue in restoration of this historical structure.

Both the Select Board and the Budget Committee have voted unanimously to not recommend this Article for the following reasons:

- 1) The Town has established guidelines for Unassigned Fund Balance (UFB) reserves to allow the Town to make timely payments. This UFB guideline of 8% of the operational budget allows for appropriate cash flow needs such as when the school and county tax payments are due and to respond to potential emergencies that may arise in the Town for unplanned issues such as dam failure, weather caused emergencies, etc. Use of the UFB for this Article 14 may not allow the Town to adhere to its approved UFB guidelines.
- 2) As noted, for 2019 there may not be sufficient Unassigned Fund Balance to maintain the approved guideline amounts to remove the petitioned \$100,000. This could cause the Town to have to unnecessarily increase the tax rate due to borrowing needs for a Tax Anticipation Note (TAN) if cash reserves are not sufficient to pay ongoing school and county bills in the time required or pay for unforeseen emergency issues.
- 3) While the tax rate for 2019 may not change as a result of passage of this Article, passing this Article 14 would cause a much higher tax rate in 2020 and future years. If this Article were to pass, there would likely be no or not as much Unassigned Fund Balance for the Select Board to utilize in lowering the tax rate for those years. Passage of this Article impedes the opportunity for tax rate reductions in 2020 and beyond.
- 4) This Warrant, should Article 8 pass, already has money going to the 1772 Meetinghouse CRF and, when combined with the current balance of that fund in 2019 without this petition Article 14 passing would have over \$50,000 available for continued restoration of the structure in 2019. This amount exceeds the funding expenditure planned for 2019. The Select Board believes no further funding is needed for 2019.
- 5) During 2018 the Select Board approved expenditures for this project of over \$67,000 and the work completed during this year, while very beneficial to the structure, overloaded Town's resources with the amount of work able to be performed in an organized fashion. Spending more on this project in a given year may be beyond the capability of the Town's resources. Should this happen, it could have a severe impact on future operational costs and future tax rates.
- 6) The petitioners have stated that unexpected revenue from 2018 and 2019 such as the Timber Tax revenue could be used to fund their petition Warrant Article. This is misleading and they may not understand that the 2018 Timber Tax has already been fully spent to reduce the current tax rate. In addition, the majority of the projected 2019 Timber Tax revenue has already been budgeted for use to calculate the tax rate shown in Article 6 Operating Budget impact. Therefore, these Timber Tax revenues are not available for use on this petitioned Warrant Article.
- 7) Should this Article 14 pass it is critical that the voter understand that even the amount being requested in this petition Article 14 is not anywhere near sufficient to complete the restoration project. The voter will be repeatedly asked for more and more funds each year thereby dramatically increasing their tax bill for activities that do not improve or enhance necessary Town services such as roads, solid waste, fire, and police.

8) Finally, the Select Board believes that this project could have initiatives by the petitioners to obtain supplemental funded for this project through private fund raising programs which would relieve some of the larger tax impacts that this project foresees.

In summary, the Select Board unanimously believes there is sufficient money going into the fund and the balance of the fund in 2019 is sufficient to complete all work planned for 2019. The Meetinghouse Committee confirmed this in their public statements during the Deliberative Session.

Perhaps more importantly, the Select Board is concerned that should Article 14 pass it would jeopardize the Unassigned Fund Balance levels in previously unplanned ways and put at risk the Town's cash flow situation for 2019 and significantly increase the tax rate for the November 2019 and June 2020 tax billing.

A "Yes" vote would remove \$100,000 from the Town's fund balance making it unavailable for emergencies or future tax rate reductions and assign it to a CRF.

A "No" vote would not remove \$100,000 from the Town's fund balance and thereby provide a more planned cash flow and opportunities for future tax rate reductions.

Article 15: "To see if the town will vote to raise and appropriate the amount of \$8,000 to be added to the New Durham Parks & Recreation Capital Reserve Fund, for updating and replacing the Smitty Way Playground equipment. This sum to come from unassigned fund balance. No amount to be raised from taxation." **(Submitted by Petition)**

(Majority vote required)

The Board of Selectmen **does not** recommend this article by a 2 to **0** vote with **1** abstention.

The Budget Committee **does not** recommend this article by a **7** to **0** vote.

Estimated 2019 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

YES

NO

The petitioner wishes to have \$8,000 moved from the Town's Unassigned Fund Balance to a named Capital Reserve Fund for use at some point in the future to use for "Smitty Way Playground equipment".

Over the past several years the Select Board and voters have added \$15,000 to the Capital Reserve Fund to be used for improvements and specifically new playground equipment. This amount was the amount requested by Parks & Recreation to purchase new playground equipment and was for equipment that would be environmentally, safety, and structurally advanced to provide greatly improved play opportunities for New Durham children. To date this has not been spent but continues to be available for this appointed use.

The Capital Reserve Fund (CRF) for the Smith Ballfield has been funded with various amounts throughout the years since its establishment in 2007. The Select Board and voters have systematically planned funding over the years so that there would not be spikes each year in the tax rate and unnecessary tax rate increases. This planned funding approach has allowed the fund to build up and be used over that period of time to improve equipment and facilities at this Town resource. The objective for this approach has been to minimize large tax rate impact fluctuations when unneeded Warrant Articles such as this one arises while still providing support for planned work to continue in supporting and supplying equipment and facilities for our children.

Both the Select Board and the Budget Committee have voted unanimously to not recommend this Article for the following reasons:

- 1) The Town has established guidelines for Unassigned Fund Balance (UFB) reserves to allow the Town to make timely payments. This UFB guideline of 8% of the operational budget allows for appropriate cash flow needs such as when the school and county tax payments are due and to respond to potential emergencies that may arise in the Town for unplanned issues such as dam failure, weather caused emergencies, etc. Use of the UFB for this Article 15 may not allow the Town to adhere to approved UFB guidelines.
- 2) As noted, for 2019 there may not be sufficient Unassigned Fund Balance to maintain the approved guideline amounts to remove the petitioned \$8,000. This could cause the Town to have to unnecessarily increase the tax rate due to borrowing needs for a Tax Anticipation Note (TAN) if cash reserves are not sufficient to pay ongoing school and county bills in the time required or pay for unforeseen emergency issues.
- 3) While the tax rate for 2019 may not change as a result of passage of this Article, passing this Article would likely cause a higher tax rate in 2020 and future years. If this Article were to pass, there would likely be no or not as much Unassigned Fund Balance for the Select Board to utilize in lowering the tax rate for those years. Passage of this Article impedes the opportunity for tax rate reductions in 2020 and beyond.
- 4) This Warrant, should Article 8 pass, has money going to the Smith Ballfield CRF. When combined with the current balance of that fund in 2019 and without this petition Article 15 passing would have over \$28,000 available for continued equipment and facilities improvements in 2019. The Select Board believes no further funding is needed for 2019.
- 5) Finally, the Select Board believes that this project could have initiatives by the petitioners to obtain supplemental funded for this project through private fund raising programs which would relieve some of the larger tax impacts that this project foresees.

In summary, the Select Board unanimously believes there is sufficient money going into the capital reserve fund and the balance of the fund in 2019 is sufficient to complete all work planned for 2019. Additionally, the Select Board is concerned that should Article 15 pass it would jeopardize the Unassigned Fund Balance levels in previously unplanned ways and put at risk the Town's cash flow situation for 2019 and potentially increase the tax rate for 2020.

A "Yes" vote would remove \$8,000 from the Town's fund balance making it unavailable for emergencies or future tax rate reductions and assign it to a petition named Capital Reserve Fund.

A "No" vote would not remove \$8,000 from the Town's fund balance and thereby provide a more planned cash flow and opportunities for future tax rate reductions.

Article 16: To conduct any other business which may legally come before the Town.

Given under our hands and seal, this 25th day of January, in the year of our Lord, Two Thousand Nineteen.

We hereby certify that on this 25th day of January, 2019, we had posted an attested copy of the warrant at the place of Meeting within named and a like copy at the New Durham Town Hall, a public place in said Town.

David W. Swenson
Select Board Chair

Cecile Chase
Select Board Vice Chair

Dorothy Veisel
Selectman

Town of New Durham, NH

APPENDIX 1

The 2019 New Durham Operating Budget with some explanatory detail is presented in Article 6 of this Voter Guide. However, the total New Durham 2019 Budget may also include various Capital Equipment Fund, Expendable Trust Fund and new Capital Reserve and Expendable Trust Funds or expenditures depending on the voter's decisions for these special Warrant Articles.

The Voter Guide provides detail for each of these Articles. To provide the voter with additional summary information for the 2019 New Durham budget, the following table is presented showing the expected expenditures for the Operating Budget (as a total number for each account) along with projected Capital Reserve Fund and Expendable Trust Fund expenditures for New Durham in 2019.

Comparison of 2019 Proposed Operating Budget Vs. 2019 Default Budget Vs. 2018 Budget

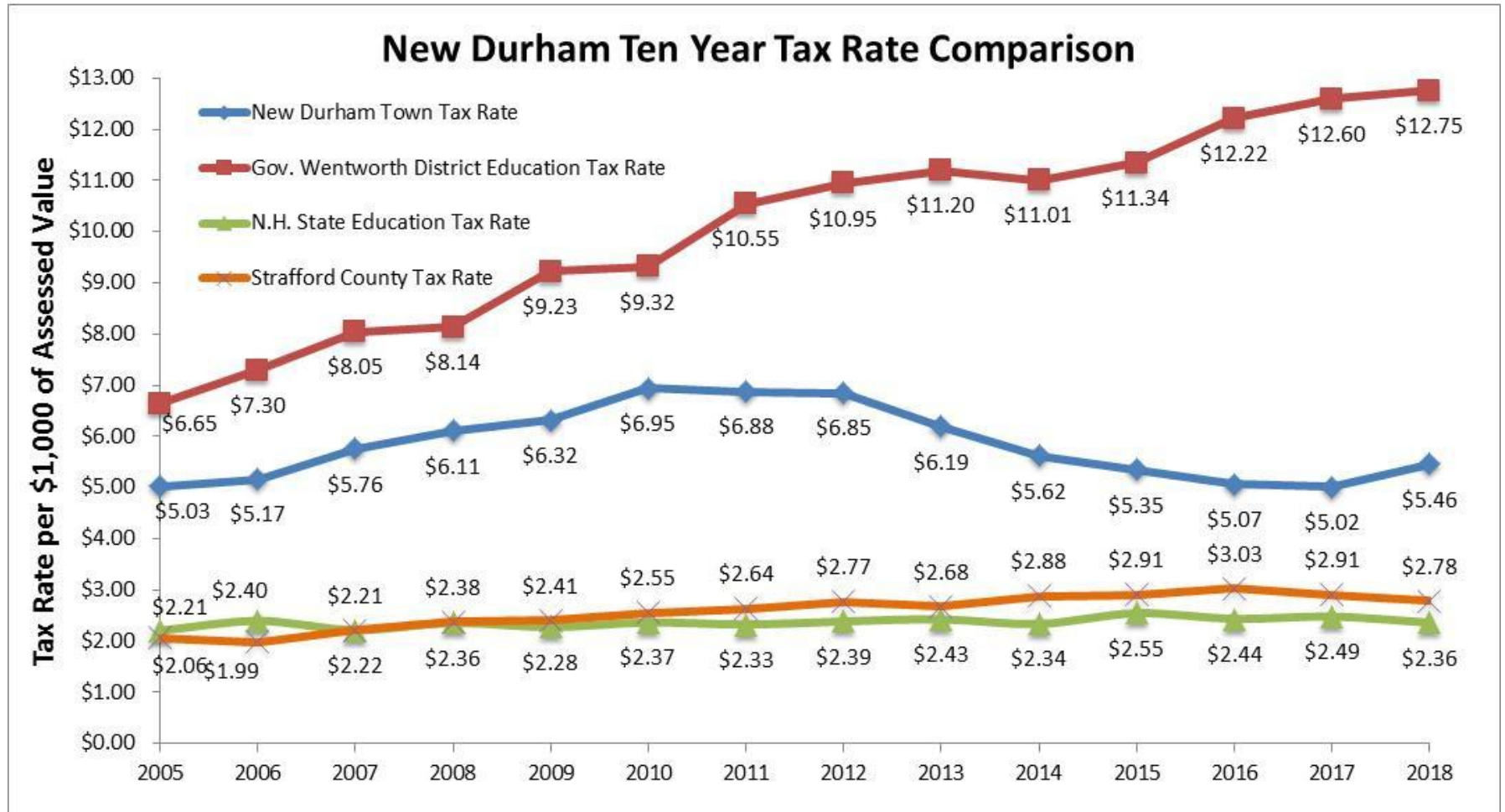
Dept. Account #	Department Account Name	2018 Approved Budget	FY19 Proposed Budget	FY19 vs. FY18 % Diff	FY19 - FY18 \$ Diff	FY19 Default (Def) Budget	FY19 Prop. - FY19 Def % Diff	FY19 Prop. - FY19 Def \$ Diff
4130	Executive Office	\$197,877	\$204,707	3.5%	\$6,830	\$205,434	0.4%	\$727
4140	Elections & Registrations	\$107,641	\$107,708	0.1%	\$67	\$108,344	0.6%	\$636
4150	Financial Administration	\$116,438	\$133,393	14.6%	\$16,955	\$130,185	(2.4%)	(\$3,208)
4152	Assessing	\$64,392	\$91,833	42.6%	\$27,441	\$92,217	0.4%	\$384
4153	Legal	\$20,000	\$15,000	(25.0%)	(\$5,000)	\$20,000	33.3%	\$5,000
4155	Personnel Administration	\$37,081	\$32,931	(11.2%)	(\$4,150)	\$37,081	12.6%	\$4,150
4191	Planning Board	\$5,076	\$5,252	3.5%	\$176	\$5,076	(3.4%)	(\$176)
4192	Zoning Board	\$1,351	\$1,351	0.0%	\$0	\$1,351	0.0%	\$0
4194	General Gov't Buildings	\$26,724	\$24,624	(7.9%)	(\$2,100)	\$26,724	8.5%	\$2,100
4195	Cemetery	\$8,840	\$2,990	(66.2%)	(\$5,850)	\$8,840	195.7%	\$5,850
4196	Insurance	\$52,031	\$54,250	4.3%	\$2,219	\$54,250	0.0%	\$0
4199	Other General Gov't	\$7,601	\$9,601	26.3%	\$2,000	\$7,601	(20.8%)	(\$2,000)
4210	Police Dept.	\$583,868	\$577,226	(1.1%)	(\$6,642)	\$586,480	1.6%	\$9,254
4220	Fire Dept.	\$224,863	\$238,739	6.2%	\$13,876	\$235,843	(1.2%)	(\$2,896)
4240	Building Inspector	\$31,426	\$44,906	42.9%	\$13,480	\$44,906	0.0%	\$0
4290	Emergency Management	\$1,052	\$1,052	0.0%	\$0	\$1,052	0.0%	\$0
4291	Forestry	\$13,538	\$12,932	(4.5%)	(\$606)	\$13,538	4.7%	\$606
4312	Highway Dept.	\$854,360	\$878,757	2.9%	\$24,397	\$856,754	(2.5%)	(\$22,003)
4324	Solid Waste	\$243,388	\$276,858	13.8%	\$33,470	\$275,130	(0.6%)	(\$1,728)
4411	Health Officer	\$2,368	\$2,379	0.5%	\$11	\$2,368	(0.5%)	(\$11)
4415	Other Agencies	\$7,346	\$7,546	2.7%	\$200	\$7,346	(2.7%)	(\$200)
4441	Welfare	\$12,888	\$17,002	31.9%	\$4,114	\$13,002	(23.5%)	(\$4,000)
4520	Recreation	\$70,862	\$70,901	0.1%	\$39	\$70,786	(0.2%)	(\$115)
4583	Town Historian	\$325	\$500	53.8%	\$175	\$325	(35.0%)	(\$175)

Dept. Account #	Department Account Name	2018 Approved Budget	FY19 Proposed Budget	FY19 vs. FY18 % Diff	FY19 - FY18 \$ Diff	FY19 Default (Def) Budget	FY19 Prop. - FY19 Def % Diff	FY19 Prop. - FY19 Def \$ Diff
4589	Culture and Recreation	\$5,000	\$9,226	84.5%	\$4,226	\$5,000	(45.8%)	(\$4,226)
4612	Conservation	\$1,795	\$1,795	0.0%	\$0	\$1,795	0.0%	\$0
4711-4721-4723	Bonds / Interest / Lease Payments	\$71,200	\$103,933	46.0%	\$32,733	\$103,933	0.0%	\$0
Total Town Operating Budget Excl. Library		\$2,769,331	\$2,927,392	5.7%	\$158,061	\$2,915,361	(0.4%)	(\$12,031)
4550	Library	\$129,756	\$129,756	0.0%	\$0	\$129,756	0.0%	\$0
Total- Town Operating Budget Incl. Library		\$2,899,087	\$3,057,148	5.5%	\$158,061	\$3,045,117	(0.4%)	(\$12,031)
Article Description	Warrant Article	2018 Proposed Budget	FY19 Proposed Budget	FY19 vs. FY18 % Diff	FY19 - FY18 \$ Diff	FY19 Default (Def) Budget	FY19 Prop. - FY19 Def % Diff	FY19 Prop. - FY19 Def \$ Diff
CRF - ETF Budget								
Road Maint.	2019 Article # 7	\$381,700	\$356,370	(6.6%)	(\$25,330)	N/A	N/A	N/A
CRF / ETF Totals	2019 Article # 8 & 9	\$303,500	\$369,000	21.6%	\$65,500	N/A	N/A	N/A
New Capital Projects	2018 Article # 12	\$1,000	\$0		(\$1,000)	N/A	N/A	N/A
Total with CRF / ETF Funds		\$3,585,287	\$3,782,518	5.5%	\$197,231	N/A	N/A	N/A
Revenue Budget		\$1,131,761	\$1,194,296	5.5%	\$62,535	N/A	N/A	N/A
Net Taxation To Be Raised		\$2,453,526	\$2,588,222	5.5%	\$134,696	N/A	N/A	N/A

2018 New Durham Property Values – Basis for Tax Rate Impact Calculations

\$408,353,440

Tax Rate Trends – New Durham



**END OF
NEW DURHAM
2019 VOTER GUIDE**