



Enfield Budget Committee 2022 Municipal Budget Proposal

***"To assist voters in the prudent
appropriation of public funds"***
-NH RSA 32:1



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ENFIELD 2021 BUDGET PLAN

Process:

- Committee meets throughout the year
- Committee meets with each town department
- Town Manager works with Department Heads to prepare a proposed budget
- Department Heads present their proposed budget to the committee
- Committee reviews entire budget
- Committee reviews revenues along the way


Objective: To prepare a responsible budget for the Town

- Maintain core services
- Support Enfield's high quality of life
- Ensure funding proposals align with ongoing department-/town-level strategic planning efforts
- Reinforce and encourage town efficiencies
- Make responsible budget decisions to minimize impacts on taxpayers
- Respond and adapt to the uncertainty resulting from the Pandemic




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Summary of 2021 (1 of 2)

- COVID 19 Pandemic Response
- Continued support for CIP Committee's solid capital plan
 - Funded Capital Improve. Program Capital Reserve Fund (CIP-CRF)
 - CIP-CRF Appropriation = \$519,568 (\$26,200 planned increase + 45,000 grant)
- Town meeting approved budget estimated needing to raise \$4.31M through property taxes
 - Actual \$4.27M
- 2021 tax rate (municipal portion) = \$7.25/\$1000 valuation
 - \$0.15/\$1,000 increase from 2020 tax rate (\$7.10/\$1000).




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Summary of 2021 (2 of 2)

- Non-Property Tax Revenue (NPTR) in the General Fund (GF) increased \$521,202 in 2021
- Continued high rate of property tax collection
- Solid plan to continue reducing the Sewer Fund deficit




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2022 Budget Objectives/Considerations

- Prepare an operating budget that funds municipal services at levels expected/desired by residents
- Identify efficiencies and cost savings that align with department strategic planning efforts
- Continue to budget for the uncertainty of the COVID 19 pandemic
- Higher inflation than previous years
- Wage pressures in a competitive environment



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2022 Budget Considerations

Uncertainty as a result of the COVID 19 Pandemic
NPTR continuing upwards trend in certain areas


- Car registrations:
 - 2017, \$1.00 Million
 - 2018, \$1.03 Million
 - 2019, \$1.06 Million
 - 2020, \$1.10 Million
 - 2021, \$1.11 Million

Cost Centers Required Significant Funds

- Employee benefits (e.g. retirement, workers' comp, healthcare)
- General cost of doing business
- Goal is to maintain departments that are fully staffed
- Labor costs


Continued capital needs (infrastructure, equipment)

- Long-term CIP/TIF in place and working well
- Major Water/Sewer Projects
- Municipal Buildings



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2022 Proposed Budget


- Maintains current service levels
- Supports Enfield's high quality of life

Wage Adjustments


- Cost of Living Adjustment (COLA) + Merit pay increases of 5%
- Adjustments to individual job titles at DPW and Administrative Office

Staffing Changes


- New position at DPW focused on building maintenance
- Assistant town clerk expanded to full time
- Recreation Director expanded to full time



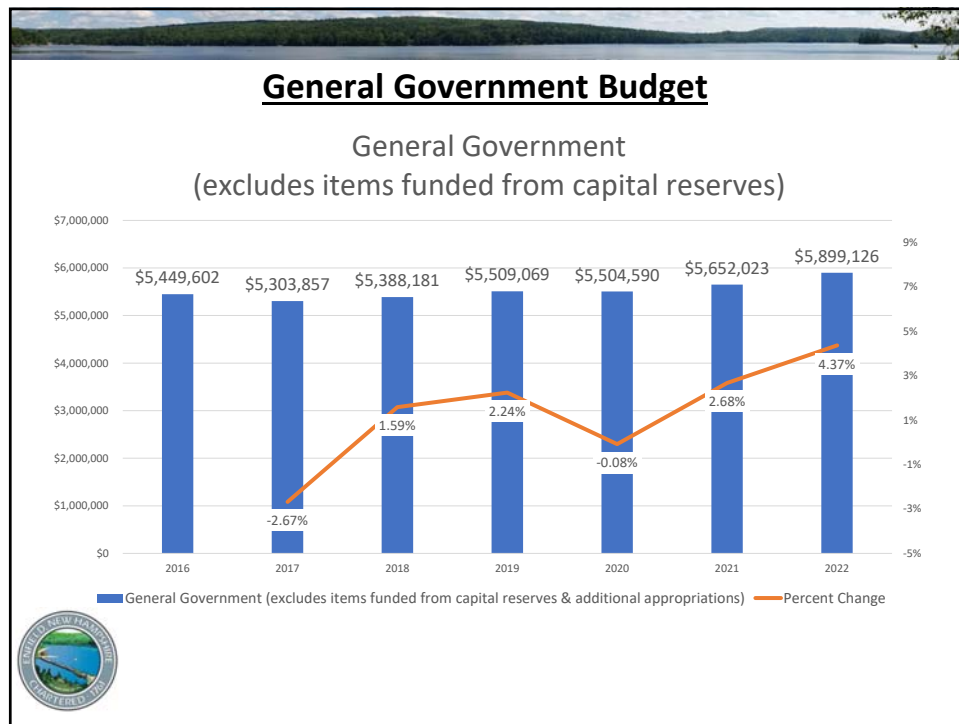
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Budget Summary Table		Updated	1/20/2022
OPERATING EXPENSES			
Category	2021 (Budgeted)	2022 (Budgeted)	% Δ
General Government (excludes items funded from capital reserves & additional appropriations)	\$ 5,652,023	\$ 5,899,126	4.37%
Water (excludes items funded from capital reserves)	\$ 248,059	\$ 342,754	38.17%
Sewer (excludes items funded from capital reserves)	\$ 765,890	\$ 869,140	13.48%
Capital Projects (Lakeview/Shaker Landing Sewer Extension Debt Service)	\$ 181,314	\$ 181,316	0.00%
TIF (US Route 4 Water/Sewer Extension Debt Service)	\$ 302,174	\$ 274,911	-9.02%
Total All Funds	\$ 7,149,460	\$ 7,567,247	5.84%
ADDITIONAL APPROPRIATIONS TO BE FUNDED FROM TAXES			
Category	2021	2022	% Δ
CIP Capital Reserve Fund (2021 = \$474,568 from taxation & additional \$45,000 from UFB)	\$ 519,568	\$ 500,768	-3.62%
Employee & Retiree Benefits Trust Fund (From UFB)	\$ 30,000	\$ 30,000	0%



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BUDGET EXPENDITURES vs. ACTUAL EXPENSES

YEAR	BUDGETED EXPENDITURES	ACTUAL EXPENSES	DIFFERENCE
2016	\$5,449,602	\$5,209,195	\$240,407
2017	\$5,303,857	\$5,038,301	\$255,556
2018	\$5,388,181	\$4,912,386	\$475,795
2019	\$5,509,069	\$5,104,582	\$404,487
2020	\$5,504,590	\$5,116,371	\$388,219
2021	\$5,652,023	\$5,090,361	\$561,661
2022	\$5,899,126*		

*Requested

**Net increase in budgeted expenditures of roughly 4.37%
from 2021 to 2022**



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2021 Estimated Surplus Review

Costs related to unfilled positions	Surplus/Deficit
Police Personnel PT (4210)	\$ 19,921
Highway Personnel FT (4311)	\$ 58,028
Highway Personnel PT (4311)	\$ 17,029
Library Personnel (FT) (4550)	\$ 15,499
Employer Paid FICA (4155)	\$ 18,899
Workers Compensation Ins (4155)	\$ 30,354
Health Insurance (4155)	\$ 130,609
Employer Paid Retirement - NHRS (4155)	\$ 46,878
Total impact of unfilled positions	\$ 337,216

Other Labor Categories	Surplus/Deficit
Executive Contracted Services (4130)	\$ (110,422)
Executive Personnel (4130)	\$ 93,619
Deputy Tax Collector (4150)	\$ 10,944
Ambulance Personnel (4215)	\$ 31,528
Firefighters Services (4220)	\$ 15,216
Overtime (4311)	\$ 27,664
Library Personnel: Part Time (4550)	\$ 18,777
Total impact of Other Labor Categories	\$ 87,327

Other Categories	Surplus/Deficit
Repairs & Service Contracts (4150)	\$ (13,485)
Property Liability Insurance (4196)	\$ 10,026
New & Replacement Equipment (4220)	\$ (18,391)
Surveying & Engineering (4311)	\$ (19,425)
Contracted Services (4312)	\$ 10,651
Winter Salt & Chemicals (4312)	\$ 19,539
Welfare Rent (4442)	\$ 12,390
Principal Expense (4711)	\$ (23,259)
Unexpended <\$10K	\$ 159,072
Total Other	\$ 137,118

2021 Total Estimated Surplus = \$561,661

- The 2021 surplus, 60% is a result of unfilled positions (337k/561k)
- Other labor categories account for another 16% of the surplus
- The non-labor related surplus is estimated at \$137k or 24% of the total surplus

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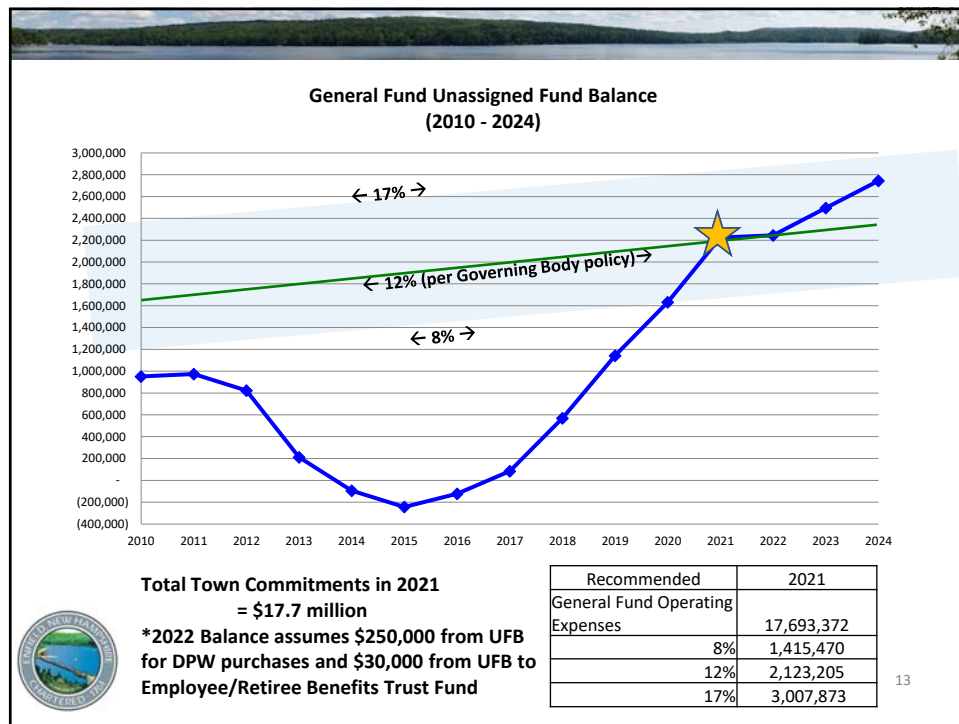
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Rebuilding the Town's GF Undesignated Fund Balance

- A UDF balance is accrued as a result of collecting actual non-property tax revenues in excess of what was estimated and/or when actual expenditures are less than budgeted expenditures
- The General Fund's UDF balance was depleted during 2011-2015 as a result of multiple budget years seeing significant unexpected costs and actual revenues failing to meet what was forecasted; this resulted in a deficit from 2014-2016.
- Surpluses starting in 2016 helped eliminate the deficit and the Town has been rebuilding the UDF balance in subsequent years.
- With the estimated addition of approximately \$500,000 to the UDF balance in 2021, the Town is now at (\$2.2 million) to the targeted 12% level (\$2.2 million)
- The primary driver of the 2021 surplus was unfilled positions
- Adjustments to strategy can continue being made in 2022 and beyond to slow the rate in which the UDF balance is grown ²



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2020-21 Enfield Budget Committee

Dimitri Desarranno
 Mike Diehn
 Sam Eaton (Vice Chair)
 Shirley Green
 Jean Patten
 Erik Russell (Chair)
 John Kluge(Ex-Officio)
 Nancy Smith
 Dan Kiley
 Wendy Piper

Administration Liaisons: Alisa Bonnette, Jack Wozmak

***The Committee appreciates and thanks the CIP Committee,
Town Administration and department heads for their input,
cooperation and dedicated service to the Town.***

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Warrant Articles - MS-737, page 6



New Hampshire
Department of
Revenue Administration

2022
MS-737

DRAFT
PROPOSED BUDGET NOT FINALIZED
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Special Warrant Articles

			Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Account	Purpose	Article				
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	10	\$120,000	\$0	\$120,000	\$0
	Purpose: Roadside Mower Purchase					
4903	Buildings	07	\$5,802,150	\$0	\$5,802,150	\$0
	Purpose: Whitney Hall Expansion/Renovation					
4903	Buildings	08	\$7,259,066	\$0	\$7,259,066	\$0
	Purpose: Public Safety Facility					
4903	Buildings	14	\$150,000	\$0	\$150,000	\$0
	Purpose: Whitney Hall Repairs					
4909	Improvements Other than Buildings	09	\$130,000	\$0	\$130,000	\$0
	Purpose: Oak Hill Road Bridge Replacement					
4915	To Capital Reserve Fund	12	\$500,768	\$0	\$500,768	\$0
	Purpose: Payment to CIP CRF					
4916	To Expendable Trusts/Fiduciary Funds	13	\$30,000	\$0	\$30,000	\$0
	Purpose: Payment to Employee & Retiree Benefits Trust					
Total Proposed Special Articles			\$13,991,984	\$0	\$13,991,984	\$0



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