



# Enfield Budget Committee 2020 Municipal Budget Proposal

***“To assist voters in the prudent  
appropriation of public funds”***

**-NH RSA 32:1**





# ENFIELD 2020 BUDGET PLAN

## **Process:**

- Committee meets throughout the year
- Committee meets with each town department
- Committee examines budget requests, revenues

## **Objective:** To prepare a responsible budget for the Town

- Maintain core services
- Support Enfield's high quality of life
- Ensure that funding proposals align with ongoing department-/town-level strategic planning efforts
- Reinforce and encourage town efficiencies
- Make responsible budget decisions to minimize impact on taxpayers





## Summary of 2019 (1 of 2)

- Maintained staffing, programs and municipal services @ 2018 levels while aligning with “Year 1” goals/initiatives identified in department-level strategic governance plans (2019-2024)
- Continued support for CIP Committee’s solid capital plan
  - Funded Capital Improve. Program Capital Reserve Fund (CIP-CRF)
  - CIP-CRF Appropriation = \$422,168 (\$26,200 increase from 2018)
- Town meeting approved budget estimated needing to raise \$4.28M through property taxes
  - Actual \$4.25M
- 2019 tax rate (municipal portion) = \$7.33/\$1000 valuation
  - \$0.20/\$1,000 reduction from 2018 tax rate (\$7.53/\$1000) following completion of the 5-year town-wide revaluation





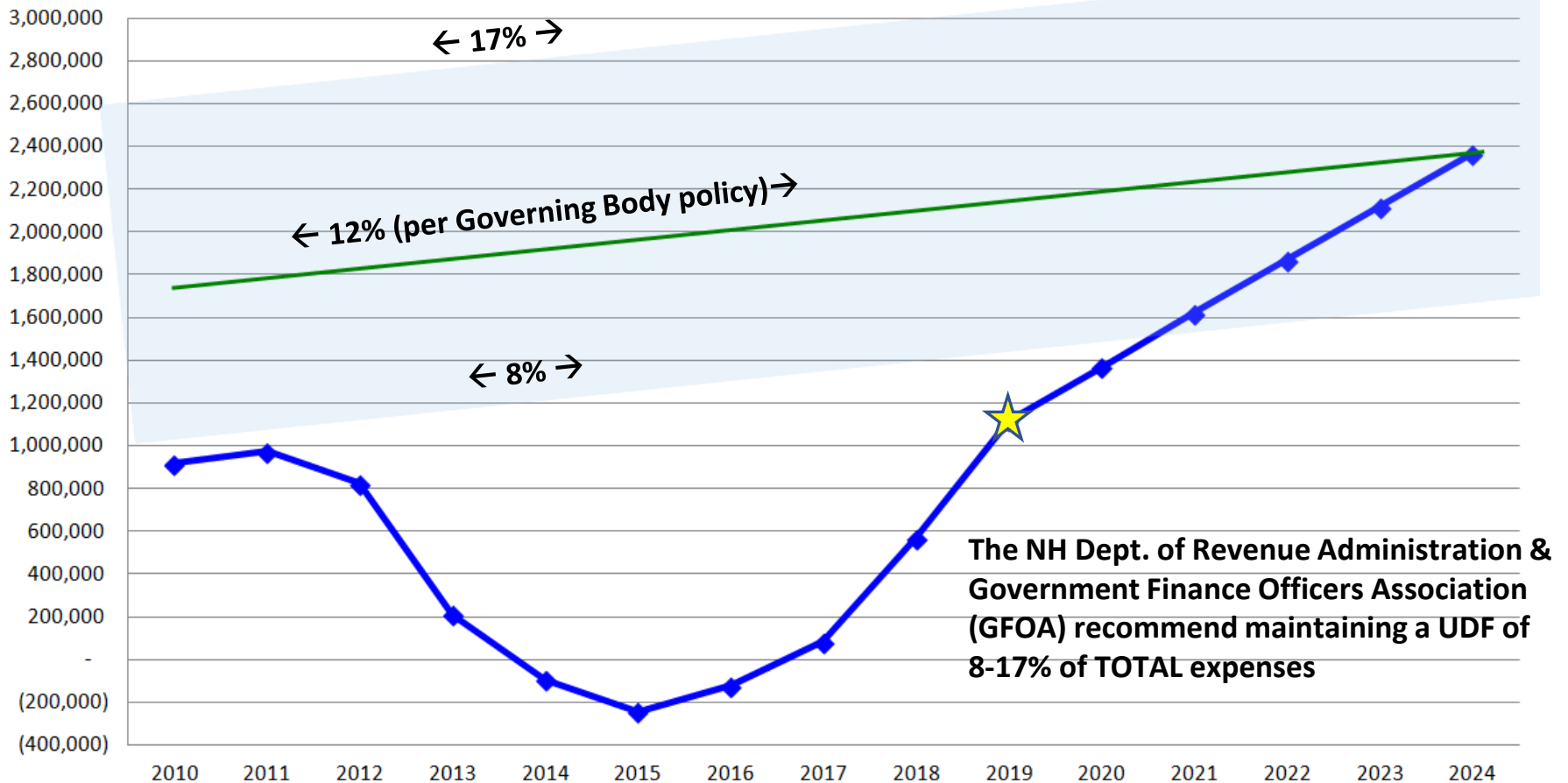
## Summary of 2019 (2 of 2)

- Non-Property Tax Revenue (NPTR) in the General Fund (GF) is expected to increase \$135,000 in 2020
- Town's Governing Body (Selectboard) developed and implemented a number of financial policies intended to help the Town stay on a health fiscal trajectory
- Continued high rate of property tax collection (96-97%)
- Solid plan to continue reducing the Sewer Fund deficit
- Continue examining how possible future investment in municipal facilities upgrades would impact the tax rate and annual debt service





## General Fund Unassigned Fund Balance (2010 - 2024)



**Total operating budget in 2019 = \$18 million**  
**(including school and county payments)**





# 2020 Budget Objectives/Considerations

## (BEFORE COVID-19)

- Prepare an operating budget that funds municipal services at levels expected/desired by residents
- Consider adding programs and services to meet demand
- Identify efficiencies and cost savings that align with department strategic planning efforts
- Economy and markets have been very strong for several years
- Low unemployment rate in NH and Upper Valley

**Initial Target:** Control and minimize increases in budgeted expenditures and property tax rate (<3% year-over-year)







# 2020 Budget Objectives/Considerations

## (DUE TO COVID-19)

- Prepare an operating budget that adequately funds core municipal services, but identifies meaningful areas of possible cost avoidance/reduction without undermining quality
- Economy and markets facing possible recession and the pace of future recovery is highly uncertain
- Unemployment rates in NH and Upper Valley now quite high

**REVISED Target:** Achieve level-funded expenditure budget and minimize/avoid any increases in the tax rate





YEAR	BUDGETED EXPENDITURES	% CHANGE
2016	\$5,449,602	--
2017	\$5,303,857	-0.27%
2018	\$5,388,181	1.59%
2019	\$5,509,069	2.24%
2020 (original)	\$5,638,590	2.35%
2020 (revised)*	\$5,494,963	-0.003%

**\*Decrease in budgeted expenditures from 2019 to 2020**







## **2020 Budget Considerations**

### **NPTR may not rise (and in fact may decline) in certain areas**

- Car registrations (estimated \$1.035 million)
- Shared revenue from the State of NH (i.e., Meals & Rooms Tax)
- Land use and building permit fees
- Recreation program fees

### **Cost Centers Requiring Significant Funds**

- Employee benefits (e.g. retirement, workers' comp, healthcare)
- General cost of doing business
- Goal is to maintain departments that are fully staffed, but, two full-time positions are presently vacant for budgetary reasons

### **Continued capital needs (infrastructure, equipment)**

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



# **2020 Final Operating Budget Proposal**

## **(as revised due to COVID-19)**

### ***Expenditures & Revenue Summary***

Operating Budget Appropriations.	\$6.72 million
CIP-CRF/Gen. Fund SWA Appropriations	+ \$448,368
Employee & Retiree Trust Fund Approp.	+ \$30,000
Veterans Tax Credits	+ \$73,000
Projected NPTR from Gen. Fund	- \$1.87 million
Water & Sewer User Fees	- \$931,285
NH Route 4A Sewer Ext. Debt Service	- \$139,472
TIF Debt Service	- \$162,246
<b>To be raised from property taxes:</b>	<b>= \$4.26 million</b>

### ***Projected Tax Rate (Municipal Portion ONLY)***

- \$7.29 to \$7.36 per \$1000 of assessed value (this represents a roughly -0.60% to 0.39% change from the 2019 municipal tax rate of \$7.33 per \$1,000 of assessed value)





# ***2019-20 Enfield Budget Committee***

Dominic Albanese (Vice Chair)

Eric Crate

Mike Diehn

Sam Eaton (Chair)

Shirley Green

Gale Malz

Kate Stewart (Ex-Officio)

Erik Russell

Jean Patten

Nancy Smith

*Administration Liaison: Ryan Aylesworth, Town Manager*

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

