



2017 ANNUAL REPORT ENFIELD, NEW HAMPSHIRE

Town Meeting Dates

Tuesday, March 13, 2018

8:00 am – 7:00 pm

Whitney Hall Auditorium

23 Main Street, Enfield

Voting only by Official Ballot for the election of Town Officers and amendments to the Zoning Ordinance. Polls will be open at 8:00 a.m. and close at 7:00 p.m. There will be no opportunity to vote by ballot on Articles 1 through 4 at the second session of the Town Meeting. After the polls close at 7:00 p.m., the ballots will be counted.

Saturday, March 18, 2017

9:00 am

Enfield Village School Gymnasium

271 US Route 4, Enfield

The remaining articles, 5 through 20, will be presented, discussed and acted upon beginning at 9:00 a.m.



Annual Report

of the

Town of Enfield

New Hampshire



Year Ending
December 31, 2017





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~ Cover Photo ~

Celebrating the 225th Anniversary of the Arrival of the Shakers
An early view of Enfield Shaker Village, circa 1870's

Photo provided by the Enfield Shaker Museum





About Enfield...

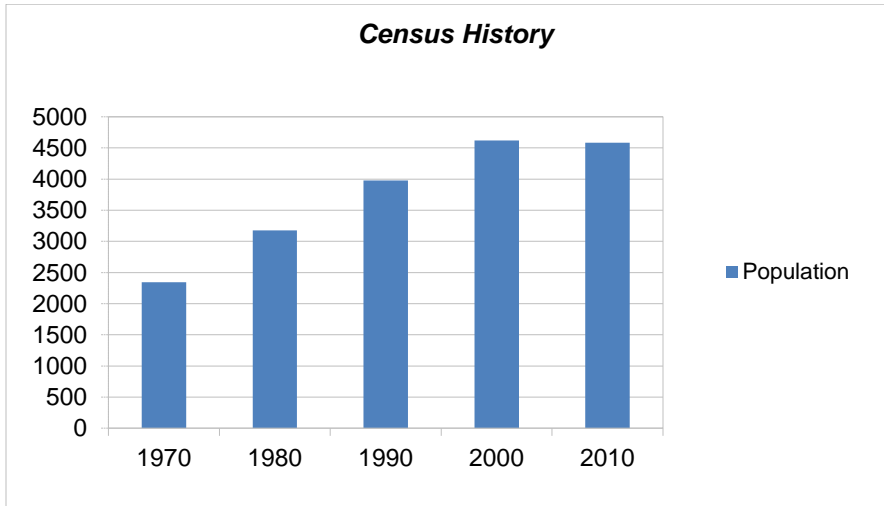
Incorporated: 1761

Origin: First named Enfield by settlers from Enfield, Connecticut, the town was renamed "Relhan" in 1766 to honor Dr. Anthony Relhan. The doctor was a promoter of sea bathing as a curative instrumental to making Brighton a fashionable English resort. The Town was renamed Enfield in 1784 after the American Revolution. Enfield was the site of a Shaker Community established in the late 1700's, whose buildings now make-up our "Shaker Village" site, being formerly occupied by the La Salette Brotherhood of Montreal. The Shrine of Our Lady of La Salette is well known for its Christmas holiday display. Enfield is home to Mascoma Lake and Crystal Lake and includes the villages of Upper and Lower Shaker Village, Enfield Center and Lockehaven.





<i>Census History:</i>	<i>Year</i>	<i>Population</i>	<i>% Change</i>
	1970	2,345	
	1980	3,175	35.4%
	1990	3,979	25.3%
	2000	4,618	16.1%
	2010	4,582	-.78%



<i>Demographics:</i>	<i>Enfield</i>		<i>Statewide</i>
	<i>2000</i>	<i>2010</i>	<i>2010</i>
<i>Populations</i>	4,618	4,582	1,316,470
<i>Under 18</i>	21.8%	19.4%	21.8%
<i>65 & Over</i>	10.9%	13.9%	13.5%
<i>Median Age</i>	38.3	43.6	41.1
<i>Average Household Size</i>	2.33	2.24	2.46
<i>Total Housing Units</i>	2,372	2,508	614,754
<i>Occupied Housing Units</i>	1,975	2,044	518,973
<i>Owned</i>	72.2%	73.8%	71.0%
<i>Rented</i>	27.8%	26.2%	29.0%
<i>Square Miles of Land</i>	40.3	40.3	8,969
<i>Square Miles of Water</i>	2.9	2.9	382
<i>Population Density per Square Mile of Land</i>	114.6	113.7	146.8



Dedicated to



Mary Ann Haagen & Charles DePuy

As the Enfield Shaker Village celebrates its 225th anniversary this year, the Enfield Board of Selectmen dedicate the 2017 Annual Report to Mary Ann Haagen and Charles DePuy; two Enfield individuals who have been highly instrumental in helping to preserve Enfield's Shaker heritage.

Not only have they contributed to raising the awareness of the Shaker presence in Enfield, they have given generously and donated much of their time to keeping the Shaker Village alive. Mary Ann is a member of the Museum's Education Committee and Charlie has been a member of the Museum's Building and Site Committees.



Mary Ann has been a Shaker Scholar for many years. In 2012 she published *The Collected Writings of Henry Cumings*, a series of essays written by Mr. Cumings for the Enfield Advocate. Mr. Cumings was a former Enfield Shaker who shared his personal reflections on Shakerism with the public after leaving the village in the early 1900's.

In addition to her research, she and Charlie have supported the Museum by helping to spearhead many of the building purchases over the years. Most recently they helped raise funds for the final purchase of the last of the buildings held by the developers who purchased the LaSalette property in the late 1970's, the 1854 Shaker Cow Barn. They have supported ongoing preservation work, the sharing of the history through lectures, children's programs, and exhibits, including an exhibit on Shaker Bridge during its last reconstruction; exhibits appeared at the Museum and at the end of Shaker Bridge for the bridge's opening in 2012. As a team, they have also single-handedly maintained the Shaker Feast Ground for several years. The Museum has leased the Feast Ground from the NH State Fish and Game at the top of Mount Assurance for several years.

As part of the original Shaker Singers, both Mary Ann and Charlie have continued to share Shaker music and dance at the Museum and other venues. Mary Ann has taught courses on Shaker music and dance at Dartmouth College. This is just another way of keeping the Shakers alive.

Continuing their teamwork with the Shakers, they also support the living Shakers in Maine. They are both members of the Friends of the Shakers, a nonprofit group who supports the Shaker Community and Shaker Museum at Sabbathday Lake, New Gloucester, Maine.

Without these two Enfield Shaker Stewards, the early history of Enfield would be lost.

Our appreciation for what these two individuals have contributed to our community would not be complete, however, if we failed to mention the involvement of Mary Ann and Charlie on committees in town. Mary Ann has served on the Heritage Commission since 2004, on the Enfield Shaker Scenic Byway Advisory Board since 2016, and the Mascoma Lakeside Park Fundraising Committee since its inception on December 4, 2017. Charlie has served on the Energy Committee since 2007. All of their work on these committees will help maintain our community's natural and historic resources.

Thank you Mary Ann and Charlie.



Remembering...



Evelyn Crate

July 19, 1924 – September 7, 2017

Evelyn Crate grew up in Randolph, Vermont, where she attended school and enjoyed swimming, figure skating and skiing. After graduating high school and working for Vermont Telephone and then Raytheon in Boston, she married Donald A. Crate. They were married for 67 years when he died in 2013, an inseparable couple, parents to an ever-growing family, and business partners who worked hard together.

Evelyn was a caring and energetic mother to eight children, six of whom still live in Enfield and are noted for their hard work, successes, and contributions to our community. She also supported her husband in his



endeavors, helping to run the trucking and equipment businesses, answering the phone when he was the Enfield Road Agent, and even becoming an unofficial member of the Enfield Volunteer Fire Department, which Don served as Fire Chief of for nearly 50 years: she manned the siren and answered phone calls from home as Don dashed off to the fires (soon with one or two of his sons on the squad). Evelyn also assisted the Supervisors of the Check List for Enfield.

Evelyn's strength of character, commitment to her community, and vitality have been passed down to her children and grandchildren, who are involved in their communities wherever they live. In Enfield her sons and grandsons have been Fire Wardens, Assistant Fire Chief, Fire Chief, Police Chief, Policemen and Selectman, while her daughters have been deeply involved with the Lutheran Church, the Enfield Village Association, the Shaker Museum, and more. This is a remarkable legacy that Evelyn bequeathed to this town.

Evelyn Crate's spirit truly lives on in this town, by what she accomplished, by her hard work in her lifetime, by the example she set, and by the strong family that she raised. She was indeed an inspiration.



Report of the Board of Selectmen

2017 proved to be a very interesting year.

We bid farewell to our long time Manager, Steve Schneider. While we were sad to see him go, we wish him well in his future endeavors. With his departure, we began a search for a new Town Manager. We appointed a committee to work with MRI, a recruiting firm, to bring us the best possible candidates to choose from. After many meetings and Board interviews, we selected Ryan Aylesworth. We welcomed him in July, and he has hit the ground running. He has proven to be a great addition, and we expect great things from him. We would also like to recognize Alisa Bonnette, Assistant Town Manager, for all of her work to assist in the transition and for serving as Acting Town Manager after Steve left. We are incredibly lucky to have her working for the Town.

The long awaited sewer extension to Lakeview Condominiums is nearing completion. There is still some work to do, but the project is very close to completion and sewage is pumping. There is also a project underway at Shaker Landing. We expected that to be completed in the Spring. On the topic of sewer, we have also raised rates significantly to address the deficit in the sewer account. While this was a very tough decision, it will get us back on track to having positive balances in the sewer fund. We have also significantly changed the Municipal Sewer Ordinance.

We came in to 2017 with not only a sewer fund deficit, but also a general fund deficit. This was from a combination of factors, but the prominent one was not taking in enough in revenue (less than was projected). Over the last few years, budgets have run over, and revenues have come in less than projected. In 2017, through excellent work by departments, as well as more oversight on the budget, we should see a surplus, which will bring the Undesignated Fund back in to the positive. We are anxiously awaiting the final audit results. We would like to thank the departments, as well as the Town management, for keeping close tabs on expenses. Moving forward, you will see more conservative revenue projections. We hope to build the UDF up back to a more acceptable level.

We have changed the Transfer Station hours to try and minimize costs, while also providing more realistic hours for people who work primarily during the week. These hours will be re-evaluated later this year. If you have any feedback on the hours, please direct comments or suggestions to the Town Manager.



Moving forward, we will be conducting studies and evaluations on water and sewer rates and on infrastructure needs. We will be doing an evaluation of all municipal buildings. Once these items are complete, a plan will be developed for the Town moving forward. We want to get a better understanding of building and infrastructure needs for the next 15-20 plus years so that the Town can plan sensibly. We also want to be charging the appropriate rates for water and sewer so we never again face the situation we are now faced with.

We would be remiss if we did not recognize our dedicated employees: they truly make the Town a great place. First, we congratulate Mike Sousa on his retirement after 36 years of service to the Town. His vast knowledge of our roads will definitely be missed. He will continue plowing for the winter season and a proper send-off will be announced at a later date. Mike's loss will definitely be felt by all of us in Town. As mentioned in the report from the Town Manager, we have also welcomed some new faces. Along with seasoned staff, our dedicated employees will continue to serve the Town well. We definitely appreciate what they do.

A special thank you to all of our dedicated Town volunteers! Many of you serve on various committees and in various other roles in Town. We appreciate your service.

It is an honor to serve all of you as your elected representatives. We look forward to continued progress in 2018.

B. Fred Cummings

Meredith C. Smith

John W. Kluge
BOARD OF SELECTMEN
ENFIELD NH



Report of the Town Manager

I have very much enjoyed serving as your Town Manager since officially coming on board in mid-July 2017. I would like to extend a big “thank you” to everyone who has been so welcoming to me and my family since we relocated to the area. Enfield is a special community that is fortunate to have dedicated employees, elected and appointed officials, and volunteers. Our accomplishments truly have been and continue to be a group effort. Simply put, municipal officials spanning all departments and committees are committed to providing services as efficiently and effectively as possible to benefit all residents.

I am happy to report that 2017 was a productive year for your town government. In September, we officially launched a monthly town e-newsletter and official Facebook page with the goal of helping to keep residents better informed of important happenings in our community. I’ve received considerable positive feedback about the information contained in these resources, and we will strive to continue enhancing our communications to ensure that residents are obtaining useful information about municipal services, policy changes, upcoming and ongoing projects, community events, and other items of general interest. If you haven’t done so already, I strongly encourage you to subscribe to the newsletter (<http://enfieldnh.vt-s.net/Subscriber>) and “Like” us on Facebook (www.facebook.com/EnfieldNH)!

The year also saw the completion of two significant public works projects. The first was the Route 4A sewer extension project, which is being financed through a combination of grants and loans through USDA Rural Development and a small loan through the State of New Hampshire’s Clean Water State Revolving Fund (CWSRF). This roughly \$3 million project has brought municipal sewer services to the residents of Lakeview Condominiums and Shaker Landing, and the annual debt service associated with the loans will be covered by betterment assessments paid by property owners in these developments. Now that this project has been completed, residents can expect the section of Route 4A beginning at Shaker Boulevard and extending to Route 4 to be resurfaced in the spring of 2018. The second significant public works project undertaken by the Town was the replacement of the bridge on Lovejoy Brook Road, which was funded primarily using FEMA Hazard Mitigation Program dollars. Additional information on both of these projects can be found in the report submitted by the DPW. Although it was not a “Town project,” reconstruction of a segment of Main Street completed by NH DOT by the underpass was another noteworthy project completed in 2017. On the topic of public works, I would be remiss if I didn’t extend a big “thank you” to Mike Sousa, who retired as Highway Supervisor in December, for his 36 years of



distinguished service to our community. After retiring as Supervisor, Mike was rehired as a seasonal snow plow truck driver until the end of March, and we will be organizing a proper retirement party to recognize his service in April (we don't want Mike to miss his own party because he is out plowing in a blizzard!). We will share more details soon so that anyone who wants to take part can plan to attend.

Many residents are aware that a significant operating deficit has materialized in the Sewer Fund over the last several years. Although the reasons for the deficit are somewhat complex, the simplest explanation is that the rates assessed by the Town were not adequate to cover rising operating costs, which were largely driven by escalating costs of wastewater treatment imposed by the City of Lebanon. Unfortunately, the reality is that significant adjustments had to be made to the current rate structure in order to achieve financial sustainability and ensure that annual revenues collected from sewer users are covering the costs of operating the system. In addition to significant adjustments to the base rates (both fixed and consumption-based fees), a temporary deficit reduction surcharge has been added with the goal of eliminating the deficit in the Sewer Fund within the next five years. We are committed to keeping the Water and Sewer Departments financially sustainable while delivering quality water and sewer services for the future. Several new projects are being initiated to help control future costs and ensure adequate revenue is being generated to support the system. These efforts include a comprehensive rate study and thorough evaluation of alternative methods of treating Enfield's wastewater.

Other 2017 activity and accomplishments to note include, but are certainly not limited to, the following:

- Promotions and new hires (Scott Johnston, Highway Supervisor (previously Assistant Highway Supervisor); Jason Darling, Water & Sewer Operator (previously Grounds Laborer); Kim Withrow, Grounds Laborer (previously of NH DOT and private trades, and member of Enfield Fire Department and Fast Squad); Tony Bishop, Heavy Equipment Operator (previously Heavy Equipment Operator for Canaan Highway Department; Amanda Lewis, Police Officer (previously with the Hanover Police Department and before that the Enfield Police Department)
- Deployment of new transfer station hours to help control operating costs while still meeting the needs of residents
- Significant updates and revisions to the Town's purchasing policy
- Substantive revisions to the Municipal Sewer Ordinance
- Growth of recreational program offerings and participation levels
- Upgrades/replacement of municipal vehicles with CIP-Capital Reserve funds



- Maintaining the Enfield Shaker Village Scenic Byway designation and preparation of a corresponding Corridor Management Plan with the help of staff from the Upper Valley Regional Planning Commission

Looking ahead to 2018, there are a number of important projects and improvements planned to municipal services. These include:

- Fundraising efforts to facilitate Town acquisition of and improvements to Mascoma Lakeside Park (parcels recently declared as surplus land by NH DOT) via gifts from private citizens, charitable foundations, and other “non-municipal” funding sources
- Enhancements to finance software to improve efficiencies and provide additional conveniences to residents (i.e., electronic payment for taxes and utility bills)
- Redesign of Town website to offer more functions and increase user friendliness, including online payment options for property taxes, and water and sewer user fees
- Comprehensive infrastructure inventory, rate studies, and preparation of an asset management plan for municipal water and sewer systems
- Retaining professional consulting services to develop and implement a framework for strategic governance that enables us to identify areas where operational efficiencies can be gained, opportunities for cost avoidance and revenue generation can be realized, and ultimately begin setting long-term goals that help guide subsequent master planning and capital planning efforts
- Resurfacing Crystal Lake Road using supplemental Highway Block Grant funding
- Developing strategies to attract new businesses to Town

Town officials remain committed to improving how we provide services and we continue to look for ways to make your interface with all municipal departments easy and user friendly. I am pleased to report that the town made progress in improving the financial condition of the General Fund over the past year. Although we began 2017 with an estimated \$140,000 deficit in the General Fund, we are currently projecting a positive fund balance as we start 2018. This was accomplished via a combination of conservative spending by departments and collecting revenues in excess of what had been previously estimated when the 2017 budget was set. We also continue to maintain strong balances in our capital reserve funds. While this is positive news, it is important that we remain focused on forces that could have a negative impact on our financial position, such as our limited tax base, possible reductions in state aid, and the rising costs of health care, pensions, and other fixed costs. We need to continuously find



ways to enhance local revenues and obtain external grants to help minimize increases in the tax rate as budgeted expenditures necessarily rise due to inflation and other cost factors. In addition, we must strive to implement strategies that will build upon the town's assets to ensure its long-term sustainability.

I am incredibly honored to serve as your town manager and have the opportunity to play an active role in helping the Town of Enfield achieve its goals. Each year we have the ability to improve upon what was accomplished in the preceding year, and I very much look forward to what lies ahead.

Respectfully submitted,

A handwritten signature in blue ink, reading "Ryan J. Aylesworth".

Ryan J. Aylesworth
Town Manager



Report of the Budget Committee

The Enfield Budget Committee has completed another constructive season, continuing our practice of meeting regularly throughout the year and increasing our meeting frequency during the budget season. These meetings included concurrent analysis of budget and revenue reports and presentations from our town's different departments, during which the Committee listened to summaries and ideas from our department's leaders. Our new town manager, Ryan Aylesworth, provided the Committee with valuable insights and detailed reports that facilitated our budget process.

Highlights of 2017

Motor vehicle registrations, a significant component of our town's non-property tax revenue, surpassed \$1 million over the course of 2017. Recreation program participation, which also provides a source of non-property tax revenue, continues to climb. While the majority of last year's revenue projections performed well, the Town Manager and Budget Committee are applying conservative estimates to 2018.

The Budget Committee has continued to keep watch on the general fund. While 2016 began with a negative balance and the town's official 2017 audit is not yet complete, projections suggest that the town began 2017 with a positive balance, illustrating a significant swing in the right direction.

Looking Ahead to 2018

One particular topic, highlighted by citizens and discussed among the Committee over the past year, has been related to some of our town's aging infrastructure; there are preliminary steps taking place to address this area.

The Budget Committee looks forward to collaborating with the town's other committees this year, with the goal of working together strategically in order to most effectively meet the needs of our town.

Recommended Operating Budget

The Enfield Budget Committee recommends an operating budget of \$6.43 million. The Committee's recommended budget continues to maintain the town's essential services while tending to our capital needs and supporting our overall infrastructure. This budget represents a projected rate of \$7.58, a 2.7% increase over last year's rate of \$7.38.



I am thankful for the Committee members' collaboration, dedication and hard work in achieving a responsible budget recommendation that supports core services and our town's quality of life while striving to minimize tax impact. I would also like to thank our Board of Selectmen, town department heads and Town Manager for their participation and assistance during our budget process.

Respectfully submitted,

Sam Eaton
Enfield Budget Committee Chairman



Stay Informed!

The Official Town of Enfield website continues to provide a wide range of information and plans are in place to make revamp it in 2018 so it's more user-friendly.

<http://www.enfield.nh.us>

- **E-Subscriber Service:** Follow the link on our home page to subscribe to important news and notices, announcement of posted minutes, agendas and more!
- **Event Calendars:** General meeting calendar on our home page and Recreation calendar on Recreation page.
- **Community Bulletin Board:** For public postings. To include a posting for events or information of interest to our community send information to abonnette@enfield.nh.us or feel free to stop in the Town Manager's Office and ask for Alisa.
- **Citizen Requests:** Simply click on the link on our home page and fill in the form to request information or attention to an issue.
- **Minutes:** You can have notices of newly posted minutes sent directly to your email through our E-Subscriber service.

In September, we officially launched a monthly town e-newsletter and official Facebook page with the goal of helping to keep residents better informed of important happenings in our community.

Subscribe to the e-newsletter on our website through the E-Subscriber service: Enter your **Email Address**, check the box for **Town News**, plus any additional items you may want to receive, then click on **Send My Request**:

<http://enfieldnh.vt-s.net/Subscriber>

and "Like" us on Facebook!

www.facebook.com/EnfieldNH



Privately Operated E-Mail Lists Serving Enfield

An email discussion forum for Enfield, N.H.

ENFIELD LISTSERV:

For more information:

<http://listserv.dartmouth.edu/Archives/ENFIELD/enfieldlistnetiquette.pdf>

To subscribe:

Send an email to: listserv@dartmouth.edu

In the body of the email type: SUB ENFIELD FirstName LastName

An email discussion forum for Mascoma-area towns in New Hampshire

MASCOMA LIST:

For more information:

<http://lists.vitalcommunities.org/lists/info/mascoma>

An email forum for the Upper Valley of VT and NH

UPPER VALLEY LIST:

For more information:

<http://lists.vitalcommunities.org/lists/info/uppervalley>



The Town of Enfield posts notices to the Enfield Listserv.



Town of Enfield Directory

Emergencies (Police/Fire/Ambulance) 911

Department	Phone Number Email Address	Contact
Ambulance Non-Emergency	632-5200 ambulance@enfield.nh.us	Richard Martin
Animal Control	632-7501 police@enfield.nh.us	Police Department
Assessor's Office	632-5026 ext. 5406 jahuntley@enfield.nh.us	Julie Huntley
Assistant Town Manager	632-5026 ext. 5401 abonnette@enfield.nh.us	Alisa Bonnette
Bookkeeper	632-5026 ext. 5409 macrandall@enfield.nh.us	Mary Ann Crandall
Building Inspector	632-4343 ext. 5426 pneily@enfield.nh.us	Philip Neily
Building Rental	632-5026 ext. 5401 abonnette@enfield.nh.us	Alisa Bonnette
Burn Permits	252-0386	David Crate
	632-4331	Don Crate
	731-2048	Richard Crate
	632-5363	Dick Chase
	632-4936	Rick Bean
CIP Committee	632-5026 ext. 5405	Ryan Aylesworth
Cemetery Information	632-4605 ext. 5424 wshoemaker@enfield.nh.us	Will Shoemaker
Conservation Commission	632-4084 conservation@enfield.nh.us	Alan Strickland, Chair
Community Building Information	632-5026 ext. 5401 abonnette@enfield.nh.us	Alisa Bonnette
Dog Licensing	632-5001 ext. 5404 ceisener@enfield.nh.us	Carolee Eisener



Department	Phone Number Email Address	Contact
Emergency Management Director	632-7501 rcrate@enfield.nh.us	Richard A. Crate, Jr.
Energy Committee	bayside@valley.net	Charlie DePuy, Chairman
Enfield Village Association	632-7197 eva@enfieldmainstreet.org	Kimberley Quirk, President
Fire Department – Non-Emergency	632-4332	Union Street Station
Fire Department – Non-Emergency	632-5010	Enfield Center Station
Forest Fire Warden	632-4332	David Crate
General Information	632-5026 abonnette@enfield.nh.us	Alisa Bonnette
Health Dept.	632-4343 ext. 5426 pneily@enfield.nh.us	Philip Neily
Heritage Commission	meredithsmith22@comcast.net	Meredith Smith, Chair
Highway Dept.	632-7301 sjohnston@enfield.nh.us	Scott Johnston
Human Services	442-5429 dheed@enfield.nh.us	Diane Heed
Library	632-7145 ext. 5411 mhutson@enfield.nh.us	Melissa Hutson
Library Trustees	632-7145 ext. 5411 mhutson@enfield.nh.us	Melissa Hutson
Marriage Licenses	632-5001 ext. 5403 ceisener@enfield.nh.us	Carolee Eisener
Moderator	632-5026	David Beaufait
Old Home Days Committee	kristin.harrington10@gmail.com stephill214@gmail.com	Kristin Harrington Stephanie Hill
Parks & Recreation	632-5026 ext. 5408 mvalleyrec@gmail.com (email preferred)	Katharine Lary Jopek
Planning Board	632-4067 ext. 5427 sosgood@enfield.nh.us	Scott Osgood



Department	Phone Number Email Address	Contact
Police Dept. Non-Emergency	632-7501 prowe@enfield.nh.us	Paula (Rowe) Stone
Public Works Director	632-4605 ext. 5417 jtaylor@enfield.nh.us	Jim Taylor
Public Works Administrative Assistant	632-4605 ext. 5429 dheed@enfield.nh.us	Diane Heed
Recreation Field Use & Information	632-5026 ext. 5408 mvalleyrec@gmail.com (email preferred)	Katharine Lary Jopek
Regional Recreation	632-5026 ext. 5408 mvalleyrec@gmail.com (email preferred)	Katharine Lary Jopek
Sanitation	632-4605 ext. 5417 jtaylor@enfield.nh.us	Jim Taylor
Schools	632-5563 632-4231 632-4357 632-4308	School Administration Enfield Village School Indian River School MVRHS
Selectmen	632-5026 fcummings@enfield.nh.us msmith@enfield.nh.us jkluge@enfield.nh.us	B. Fred Cummings Meredith C. Smith John W. Kluge
Sewer Dept.	632-4002 ext. 5421 jdarling@enfield.nh.us	Jason Darling
Supervisors of the Checklist	632-5001 ext. 5404 ceisener@enfield.nh.us	Carolee Eisener
Tax Collector	632-4201 ext. 5404 ceisener@enfield.nh.us	Carolee Eisener
Tax Increment Finance District Advisory Committee	632-4067 ext. 5427 sosgood@enfield.nh.us	Scott Osgood
Town Clerk	632-5001 ext. 5403 ceisener@enfield.nh.us	Carolee Eisener
Town Historian	mcarr@enfield.nh.us	Marjorie Carr
Town Manager	632-5026 ext. 5405 raylesworth@enfield.nh.us	Ryan Aylesworth



Department	Phone Number Email Address	Contact
Transfer Station & Recycling Center	632-5208 jtaylor@enfield.nh.us	Jim Taylor
Treasurer	632-5026	Sasha Holland
Trustees of Trust Funds	632-5026 ext. 5401 abonnette@enfield.nh.us	Alisa Bonnette
Vehicle & Boat Registrations	632-5001 ext. 5403 ceisener@enfield.nh.us	Carolee Eisener
Vital Records	632-5001 ext. 5404 ceisener@enfield.nh.us	Carolee Eisener
Voter Registration	632-5001 ext. 5404 ceisener@enfield.nh.us	Carolee Eisener
Water Dept.	632-4002 ext. 5421 jdarling@enfield.nh.us	Jason Darling
Zoning Board	632-4067 ext. 5427 sosgood@enfield.nh.us	Scott Osgood



Town Office & Board Hours

Emergency Only - Police, Fire and Ambulance/F.A.S.T. Squad

9-1-1

Website Addresses

Town of Enfield – <http://www.enfield.nh.us>

Enfield Public Library - <http://www.enfieldtownlibrary.org/>

Assessing Office:

632-5026

Julie Huntley, Assessing Administrator
jahuntley@enfield.nh.us

Whitney Hall, 23 Main Street
PO Box 373, Enfield NH 03748

Assessing Office Hours:	
Monday – Friday	8:00 am – 4:00 pm

See the Assessing Administrator for:

Property Records

Intent to Cut Applications

Current Use Applications

Exemptions / Tax Credits

Building Inspector/Health Officer/Fire Inspector:

632-4343

Philip Neily, Building Inspector/Health Officer
pneily@enfield.nh.us

Public Works Building, 74 Lockehaven Rd.
PO Box 373, Enfield NH 03748

Building Inspector's Hours:	
Monday – Friday	7:30 am – 3:30 pm

See the Building Inspector for:

Building Permits

Inspection Requests

Health Issues



Conservation Commission:**632-4084**

Alan Strickland, Chairman
conservation@enfield.nh.us

Public Works Building, 74 Lockehaven Rd.
PO Box 373, Enfield NH 03748

Meetings: 1st Thursday of each month, 7 pm.

F.A.S.T. Squad:**632-5200**

Richard Martin, EMS Chief
ambulance@enfield.nh.us

18 Depot Street
PO Box 345, Enfield NH 03748

Fire Department ~ Union Street Station:**632-4332**

David J. Crate, Fire Chief
fire@enfield.nh.us

25 Union Street
PO Box 373, Enfield NH 03748

Fire Department ~ Enfield Center Station:**632-5010**

Richard Chase, Assistant Fire Chief
fire2@enfield.nh.us

1100 NH Rt. 4A
PO Box 373, Enfield NH 03748

Historical Records:

Marjorie Carr, Town Historian
mcarr@enfield.nh.us

PO Box 373, Enfield NH 03748

Human Services Department:**442-5429**

Diane Heed, Human Services Director
dheed@enfield.nh.us

Whitney Hall, 23 Main Street
PO Box 373, Enfield NH 03748



Human Services Department Hours:	
Thursday	8:00 am – 3:00 pm

See the Director of Human Services for:
Public Assistance

Library:

632-7145

Melissa Hutson, Librarian
mhutson@enfield.nh.us

Circulation Desk
library@enfield.nh.us

Whitney Hall, 23 Main Street
PO Box 1030, Enfield NH 03748

Library Trustee Meetings: 2nd Monday of each month, 6 pm.

Library Hours:	
Monday & Thursday	1:00 pm – 8:00 pm
Tuesday & Wednesday	9:00 am – 5:00 pm
Saturday	10:00 am – 2:00 pm

Planning Board/Zoning Board of Adjustment:

632-4067

Scott Osgood, Planning & Zoning Administrator
sosgood@enfield.nh.us

Public Works Building, 74 Lockhaven Rd.
PO Box 373, Enfield NH 03748

Planning Board Meetings: 4th Wed. of each month, 7 pm.

Zoning Board Meetings: 2nd Tuesday of each month, 7 pm.

Planning & Zoning Administrator Hours:	
Monday - Friday	8:00 am – 4:00 pm
or by appointment	

See the Planning/Zoning Administrator for:

Planning Applications
Sign Permits

Zoning Applications



Police Department:

632-7501

Richard A. Crate, Jr., Chief of Police
rcrate@enfield.nh.us

Paula (Rowe) Stone, Administrative Specialist
prowe@enfield.nh.us

19 Main Street
PO Box 365, Enfield NH 03748

Public Works Department:

632-4605

James Taylor, Director of Public Works
jtaylor@enfield.nh.us

Public Works Building, 74 Lockehaven Rd.
PO Box 373, Enfield NH 03748

Public Works Department Hours:	
Monday – Friday	8:00 am – 3:00 pm

See the Director of Public Works for:

Highway Department	Water & Sewer Departments
Buildings & Grounds	Solid Waste & Recycling

Town Clerk/Tax Collector:

Town Clerk **632-5001**

Carolee T. Eisener, Town Clerk/Tax Collector
ceisener@enfield.nh.us

Tax Collector **632-4201**

Sandy Romano, Deputy Town Clerk/Deputy Tax Collector
townclerk@enfield.nh.us

Whitney Hall, 23 Main Street
PO Box 373, Enfield NH 03748

Town Clerk / Tax Collector Hours:	
Monday, Wednesday & Friday	8:30 am – 3:30 pm
Tuesday	9:30 am – 4:30 pm
Thursday	11:00 am – 7:00 pm



See the Town Clerk for:

Motor Vehicle & Boat Registrations
Dog Licenses
Marriage Licenses
Birth & Death Certificates

Voter Registration
Election Processes
Wetlands Applications
Research & General Information

See the Tax Collector for:

Tax Inquiries and Payments

Water & Sewer Payments

Town Manager’s Office:

632-5026

Ryan Aylesworth, Town Manager
raylesworth@enfield.nh.us

Alisa Bonnette, Assistant Town Manager
abonnette@enfield.nh.us

Mary Ann Crandall, Bookkeeper
macrandall@enfield.nh.us

Whitney Hall, 23 Main Street
PO Box 373, Enfield NH 03748

Selectmen Meetings: 1st & 3rd Monday of each month, 6:00 pm., Public
Works Facility, 74 Lockehaven Road

Town Manager’s Office Hours:	
Monday – Friday	8:00 am – 4:00 pm

See the Town Manager’s Office for:

General Information
Rental of Town Buildings
Minutes of Meetings

Bids for Town Property or Services
Dump Stickers & Landfill Tickets

Transfer Station & Recycling Center:

632-5208

39 Lockehaven Road
PO Box 373, Enfield NH 03748

Transfer Station & Recycling Center Hours:	
Wednesday	11:00 am – 6:00 pm
Saturday & Sunday	8:00 am – 4:00 pm
Closed Mondays, Tuesdays, Thursdays, Fridays & Holidays	



Water & Sewer Departments:

632-4002

Jason Darling, Water/Sewer Operator

jdarling@enfield.nh.us

Public Works Building, 74 Lockehaven Road

P.O. Box 373, Enfield NH 03748

After hours emergencies ONLY, please call

643-2222

For your convenience, a drop box is located at the rear entrance of Whitney Hall, to the left of the entrance door. Payments and correspondence may be placed in the drop box after hours. The box is emptied daily. Payments in the box at the time of collection will be considered received the prior business day.



Town Officers

As of December 31, 2017

Term Expires

Selectmen*:	B. Fred Cummings	2018
	Meredith C. Smith	2019
	John W. Kluge	2020

Town Manager:	Ryan Aylesworth
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Advance Transit Board of Directors:	Jim Taylor	2020
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Assistant Town Manager:	Alisa Bonnette
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Bookkeeper:	Mary Ann Crandall
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Budget Committee*:	Holly West	2018
	James Buffington	2018
	Mike Diehn	2018
	Samuel Eaton, Chairman	2019
	Mark Eisener	2019
	Shirley Green	2019
	Nancy Smith	2020
	Dominic Albanese	2020
	Eric Crate	2020
	B. Fred Cummings, Ex-Officio	2018

Building Inspector:	Philip Neily
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* Denotes Elected Officials



Term Expires

**Capital Improvement
Program Committee:**

Samuel Eaton	2018
Gary Gaudette	2019
Dan Kiley, Planning Board Rep.	2019
Keith Thomas	2020
Bob Cusick	2020
Holly West	2020
Ed McLaughlin, Alternate	2020
B. Fred Cummings, Selectmen's Rep	2018

Cemetery Trustees*:

Gordon K. Clough, Jr.	2018
Donald J. Crate, Sr.	2019
Frederic Williamson	2020

Conservation Commission:

Alan Strickland, Chairman	2018
Dr. Jerold H. Theis	2018
Gary Gaudette	2019
Shirley Green	2019
Sue Hagerman	2019
John Welenc	2020

**Emergency Management
Director:**

Richard A. Crate, Jr.

Energy Committee:

Charles DePuy, Chairman	2019
Kim Quirk	2019
Philip E. Vermeer	2019
Holly Plumley West	2020
Charlie Clark	2019
James Fenn, Alternate	2020

Enfield Village Association

Meredith Smith

FAST Squad:

Richard Martin, EMS Chief
John Nugent, EMS Assistant Chief

Fire Chief:

David J. Crate, Sr., Fire Chief
Richard Chase, Assistant Fire Chief
John Pellerin, Assistant Fire Chief

* Denotes Elected Officials



Term Expires

Fire Wards*:	Timothy Taylor	2018
	Lloyd H. Hackeman	2019
	B. Fred Cummings	2020
Heritage Commission:	Linda Jones	2018
	Suzanne Hinman	2018
	Meredith Smith, Chairman	2018
	Marjorie Carr	2019
	Shirley Green	2019
	Cecilia Aufiero	2020
	Mary Ann Haagen	2020
	Kristin Harrington, Alternate	2018
Human Services Director:	Diane Heed	
Inspectors of Election:	Kathy Decato	2018
	Becky Powell	2018
	Francine Lozeau	2018
	Earl Brady	2018
	David L. Stewart, Alternate	2018
Librarian:	Melissa Hutson	
	Patricia Hardenberg, Assistant Librarian	
Library Trustees*:	Shirley Green	2018
	Francine Lozeau	2019
	Jennifer Seiler-Clough	2020
	Andrea Diehn, Alternate	2018
Mascoma Lakeside Park Fundraising Committee:	Kate McMullan	
	Doug Smith	
	Julie McLaughlin	
	Ed McLaughlin	
	Shirley Green	
	Mary Ann Haagen	
	Meredith Smith	
	Ryan Aylesworth	

* Denotes Elected Officials



Term Expires

**Mascoma River Local
Advisory Committee:**

Charles Koburger	2018
Kurt Gotthardt	2020
Dan MacMeekin	2020

Moderator*:

David Beaufait, M.D.	2019
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Old Home Days Committee:

Shirley Green	2018
Stephanie Hill	2018
Kristin Harrington	2019
Lindsay Smith	2019
Lori Bliss Hill	2019
Ron Hill	2019
Rob Bassett	2020
Brittney Cole	2021

Planning Board:

Nancy Scovner	2018
Rita Seto	2018
Kurt Gotthardt	2019
David Fracht	2019
Dan Kiley, Chairman	2020
Timothy Taylor, Vice Chairman	2020
Paula Rowe Stone, Alternate	2019
James Bonner, Alternate	2020
John W. Kluge, Ex-Officio	2018

**Planning/Zoning
Administrator:**

Scott Osgood

Police Department:

Richard A. Crate, Jr., Chief of Police
Roy Holland, Det. Sergeant
Luke Frye, Sergeant
Michael Crate, Officer
Alyssa Conley, Officer
Jarod Scholand, Officer
Amanda Lewis, Officer
Nelson Arroyo, Part Time Officer
Paula (Rowe) Stone, Administrative Assistant
Carl Pellerin, Assistant

* Denotes Elected Officials



Term Expires

**Public Health Council of
the Upper Valley:**

Philip Neily

Public Works Director:

James L. Taylor

Records Committee:

Town Manager / Asst. Town Manager
Town Clerk
Treasurer
Assessor / Assessing Administrator
Tax Collector

Recreation Commission:

Cindy Wells	2018
William J. Considine	2019
Keli Green	2020
David Isom	2020

School Board Members*:

C. Robert Cusick	2018
Danielle Thompson	2019

**School Budget Committee
Members*:**

Daniel Kiley	2018
Jeffrey Briand	2019

**Shaker Scenic Byway
Advisory Committee:**

Mary Ann Haagen
Kati Lary Jopek
Meredith Smith
Kim Quirk
Scott Osgood
Marjorie Carr
Dolores Struckhoff
John Roe

**Supervisors
of the Checklist*:**

Robert Foley	2018
Nancy A. White	2020
Sandra Fitzpatrick	2022

* Denotes Elected Officials



Term Expires

Tax Collector:	Carolee Eisener Sandy Romano, Deputy	
Tax Increment Finance District Advisory Committee:	Shara Buffington Lori Bliss Hill Nate Miller	2018 2018 2019
Town Clerk*:	Carolee T. Eisener Sandy Romano, Deputy	2020 2020
Town Historian:	Marjorie Carr	
Treasurer*:	Sasha Holland Joyce Osgood, Deputy	2020
Tree Warden:	William Shoemaker	
Trustees of Trust Funds*:	John Carr, Chairman Ellen H. Hackeman, Treasurer Cynthia Hollis, Secretary April Guinness, Alternate	2018 2019 2020 2018
UVLSRPC Commissioners:	Dan Kiley Ed McLaughlin	2018 2020
UVLSRPC Transportation Advisory Committee:	Scott Osgood James Taylor, Alternate	
Zoning Board of Adjustment*:	Cecilia Aufiero Mike Diehn, Chair Kurt Gotthardt Ed McLaughlin Tom Blodgett John Pellerin, Alternate	2018 2018 2019 2019 2019 2019

* Denotes Elected Officials



Retirement Recognition

The Town would also like to recognize those individuals who have served the community by volunteering on Boards, Commissions and Committees, and who retired from community service in 2017.

Many thanks to these individuals for giving so generously of their time and sharing their knowledge and experience, which is so vital to the operation of local government.

Annabelle Bamforth	Budget Committee
Larry Battis	Energy Committee
Marjorie Carr	Old Home Days Committee
Phil Cronenwett	Library Trustee
Tim Lenihan	Zoning Board of Adjustment
Rob Malz	TIF District Advisory Committee
Dwight Marchetti	Conservation Commission
Janet Shepard	Budget Committee
Mary E. Quintana	Cemetery Trustee
Holly Plumley West	TIF District Advisory Committee



Board & Committee Meeting Schedule

The following is a list of regularly scheduled Board & Committee meetings. This information can also be found on our annual municipal calendar, available at the Town Offices, free of charge to residents, while supplies last.

Boards and Committees that meet on an irregular schedule are not included here; these include the Budget Committee, Trustees of Trust Funds and others. Please see our complete and current meeting postings at the Enfield Town Office, Enfield Post Office and on our website at www.enfield.nh.us. Changes to the date, time or location of a meeting will be posted in these locations.

Cemetery Trustees

Public Works Building, 74 Lockehaven Road

May - October

2nd Thursday of each month, 6:00 pm.

Conservation Commission

Public Works Building, 74 Lockehaven Road

1st Thursday of each month, 7:00 pm.

Energy Committee

Whitney Hall Conference Room, 23 Main Street

2nd Tuesday of January, April, July & October, 5:15 pm.

Heritage Commission

Whitney Hall Conference Room, 23 Main Street

4th Thursday of each month, 4:30 pm.

Library Trustees

Whitney Hall Conference Room, 23 Main Street

2nd Monday of each month, 6:00 pm.

Mascoma Lakeside Park Fundraising Committee

Whitney Hall Conference Room, 23 Main Street

1st & 3rd Tuesday of each month, 3:30 pm



Old Home Days Committee

Whitney Hall Conference Room, 23 Main Street
1st Wednesday of each month, 5:30 pm.

Planning Board

Public Works Building, 74 Lockehaven Road
4th Wednesday of each month, 7:00 pm.

Recreation Commission

Whitney Hall Conference Room, 23 Main Street
3rd Tuesday of each month, 6:00 pm.

Selectmen

Public Works Building, 74 Lockehaven Road
1st & 3rd Monday of each month, 6:00 pm.

Zoning Board of Adjustment

Public Works Building, 74 Lockehaven Road
2nd Tuesday of each month, 7:00 pm.

Good Government Starts With You! If you are interested in serving on an appointed Town Board or Committee, send a letter of interest and qualifications to the Enfield Board of Selectmen, PO Box 373, Enfield NH 03748 or email to abonnette@enfield.nh.us

Submitting a letter of interest in no way assures appointment. All committee vacancies will be filled by citizens deemed most qualified to serve in a particular capacity.



Roster of the General Court

GOVERNOR



Chris Sununu (Republican)

Office of the Governor

State House

107 North Main Street

Concord NH 03301

(603) 271-2121

(603) 271-7680 (fax)

(800)852-3456 (Constituent Services)

<http://www.governor.nh.gov/>

REPRESENTATIVE IN CONGRESS—DISTRICT 2



Ann McLane Kuster (Democrat)

18 North Main Street, Fourth Floor

Concord, NH 03301

(603) 226-1002

(603) 226-1010 (fax)

137 Cannon House Office Building

Washington, DC 20515

(202) 225-5206

(202) 225-2946 (fax)

kuster.house.gov



UNITED STATES SENATORS



Jeanne Shaheen (Democrat)

2 Wall Street, Suite 220

Manchester, NH 03101

(603) 647-7500

506 Hart Senate Office Building

Washington, DC 20510

(202) 224-2841

(202) 228-3194 (fax)

<http://www.shaheen.senate.gov/>



Maggie Hassan (Democrat)

1200 Elm Street, Suite 2

Manchester, NH 03101

(603) 622-2204

B85 Russell Senate Office Building

Washington, D.C. 20510

(202) 224-3324

(202) 228-0581 (fax)

<https://www.hassan.senate.gov/HomePage>



EXECUTIVE COUNCILOR – DISTRICT 1

Joseph D. Kenney (Republican)

PO Box 201

Union, NH 03887

(603) 473-2569

(603) 581-8780 (cell)

(603) 271-3632

Joseph.Kenney@nh.gov

<http://www.nh.gov/council/districts/d1/index.htm>



GRAFTON COUNTY COMMISSIONER – DISTRICT 1

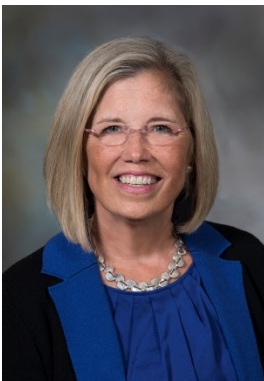
Wendy A. Piper

PO Box 311

Enfield, NH 03748-0311

(603) 632-7179

<http://www.co.grafton.nh.us/county-commissioners/>



STATE SENATOR – DISTRICT 5

Martha Hennessey (Democrat)

Legislative Office Building, Room 105

33 North State Street

Concord, NH 03301

(603) 271-3067

martha.hennessey@leg.state.nh.us

<http://www.gencourt.state.nh.us/house/members/wml.aspx>



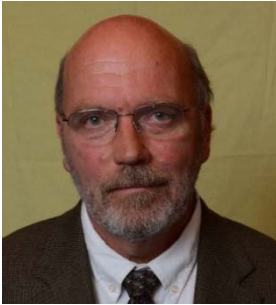
STATE REPRESENTATIVE – DISTRICT 10

Roger W. Dontonville (Democrat)

90 Lewin Road
Enfield, NH 03748-4045
(603) 632-7719

rdontonville@gmail.com

<http://www.gencourt.state.nh.us/house/members/wml.aspx>



STATE REPRESENTATIVE – DISTRICT 17

Stephen Darrow (Republican)

463 Slab City Road
Grafton, NH 03240-3831
(603) 523-4678

stephen.darrow@leg.state.nh.us

<http://www.gencourt.state.nh.us/house/members/wml.aspx>



Candidates for Local Elected Office March 13, 2018

The candidates listed below are running for office in 2018 and will be voted by ballot on Tuesday, March 13, 2018 in the Whitney Hall Auditorium, 23 Main Street, Enfield NH. The polls will be open from 8:00 a.m. until 7:00 p.m.

One Selectman for 3 years:

B. Fred Cummings
Katherine Plumley Stewart

One Trustee of Trust Funds for 3 years:

April Guinness

One Cemetery Trustee for 3 years

One Fire Ward for 3 years:

Timothy N. Taylor

One Library Trustee for 3 years:

Shirley A. Green

Three Budget Committee Members for 3 years:

Mike Diehn
Erik Russell

One Supervisor of the Checklist for 6 years:

Susan E. Blain

Two Zoning Board of Adjustment Members for 3 years:

Timothy Lenihan
Cecilia Aufiero
Mike Diehn



Town of Enfield



Town Meeting Warrant



Article 2: Are you in favor of the adoption of Amendment No. 1 for the Town of Enfield Zoning Ordinance as follows?

Revise the definition of Accessory Dwelling Unit to meet the updated Statutes.

Accessory Dwelling Unit: A single apartment of no more than 800 square feet, containing no more than one bedroom and one bathroom, must be connected to ~~the main~~ **a single family** dwelling by enclosed weather-tight space with continuous roof and continuous foundation. The apartment and main dwelling are exempt from district acreage density requirements and must remain *under one ownership*.

Revisions to State Statutes RSA 674.71 & 72 revise language pertinent to accessory dwelling units by excluding certain types of structures from the requirement to allow accessory dwelling units in districts that allow single family homes.

Add the following definition to the Zoning Ordinance:

Single-family dwelling: A principal, detached residential living unit which stands apart from other buildings, except accessory buildings, is not a condominium as defined in RSA 356-B:3, V, is not manufactured housing as defined in RSA 674:31, and provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking, and sanitation.

Approved by a 6-0 vote by the Planning Board.

Article 3: Are you in favor of the adoption of Amendment No. 2 for the Town of Enfield Zoning Ordinance as follows?

Delete the inclusion of “voluntary mergers” from the requirements for abutter notification.

State Statute 674:39a does not require abutter notification for voluntary mergers.

Approved by a 6-0 vote by the Planning Board.



Article 4: Are you in favor of the adoption of Amendment No. 3 for the Town of Enfield Zoning Ordinance as follows?

Add Section 402 O. to the Conservation District (C)

- O. In the Eastman Subdivision as shown on Tax Map 51, existing lots 1-127, no structure shall be placed, located, or constructed within fifty feet from the seasonal high water line of any river, stream, wetland, lake or public pond, and no dock may be located nearer than 25 feet from a side lot line. Dry hydrants, culverts and bridges may be permitted by Planning Board and with State wetland permits as required

The Conservation District requires 300 ft. separation from water bodies and wetlands. The Eastman District pre-dates zoning and is in the Enfield Conservation District. The revised language allows new construction in Eastman to be subject to the same setbacks as other Residential Districts in Enfield.

Approved by a 6-0 vote by the Planning Board.

Article 5: (Lease without Escape Clause) To see if the Town will vote to authorize the Board of Selectmen to enter into a long term lease/purchase agreement in the amount of **\$215,000** payable over a term of seven (7) years for the purpose of leasing one police cruiser (\$35,000) and one dump truck (\$180,000). The first payment will be due in 2019. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen are agents to expend, will be used for the annual principal and interest payments for the life of the lease.

Special Warrant Article

2/3 Paper Ballot Vote Required

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

The Budget Committee recommends this article by a vote of 7-0.

Article 6: To see if the Town will vote to raise and appropriate the sum of **\$117,500** for Crystal Lake Road improvements (\$58,000), Fire Station and Shedd Street Garage Furnace and Insulation Upgrades (\$20,000), Huse Park Basketball Court Improvements (\$15,000), Whitney Hall Parking Lot Resurfacing (\$15,000), Transfer Station Office Trailer Replacement (\$6,500) and Community Building Security/Locks Upgrades (\$3,000), to authorize the issuance of not more than \$117,500 of bonds or notes in accordance with the provision 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.



The first interest payment will be due in 2018. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen are agents to expend, will be used for the annual principal and interest payments for the life of the loan.

Special Warrant Article

2/3 Paper Ballot Vote Required

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

The Budget Committee recommends this article by a vote of 6-1.

Article 7: To see if the Town will vote to establish an Employee and Retiree Benefits Trust Fund under the provisions of 31:19-a for the funding of employee and retiree benefits and further to raise and appropriate the sum of **\$25,000** to be placed in this fund, and to appoint the Town Manager as agent to expend from the Employee and Retiree Benefits Trust Fund. If Article 8 is approved by the voters the Operating Budget (Article 8) shall be decreased by \$15,000 to offset the impact of this appropriation. This decrease shall be reflected in Personnel Administration (Account Code 4155).

Special Warrant Article

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

The Budget Committee recommends this article by a vote of 6-1.

Article 8: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of **\$ 6,429,592** for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

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

The Budget Committee recommends this article by a vote of 7-0.

Article 9: To see if the Town will vote to authorize the Board of Selectmen to purchase the real property known as Mascoma Lakeside Park from the State of New Hampshire, identified in the Town's tax records as Tax Map 32, Lots 44 & 46, with the purchase price to be funded entirely from private gifts, legacies, grants, or other devises.

Special Warrant Article

The Board of Selectmen recommends this article by a vote of 2-1.

The Budget Committee recommends this article by a vote of 6-1.



Article 10: To see if the Town will vote to raise and appropriate the sum of **\$76,000** for the purpose of funding a strategic planning and governance project and the purchase and implementation of municipal finance and permitting software. If Article 10 is approved by the voters the appropriation to the Capital Improvement Program Capital Reserve Fund (Article 11) shall be decreased by \$76,000 to offset the impact of this appropriation.

Special Warrant Article

The Board of Selectmen recommends this article by a vote of 2-0.

The Budget Committee recommends this article by a vote of 7-0.

Article 11: To see if the Town will vote to raise and appropriate the sum of **\$395,968** to be placed in the Capital Improvement Program Capital Reserve Fund.

Special Warrant Article

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

The Budget Committee recommends this article by a vote of 7-0.

Article 12 : To see if the Town will vote to raise and appropriate the sum of **\$30,000** for wastewater asset management and planning, and to authorize the issuance of not more than \$30,000 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; said borrowing to be from the NHDES Clean Water State Revolving Fund of which 100% of the principal is to be forgiven. There will be an interest payment due in 2018. The Municipal Sewer System Capital Reserve Fund, which the Board of Selectmen are agents to expend, will be used for the interest payments for the life of the loan.

Special Warrant Article

2/3 Paper Ballot Vote Required

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

The Budget Committee recommends this article by a vote of 7-0.



Article 13: To see if the Town will vote to raise the sum of \$1 for the purpose of reducing the general fund deficit pursuant to RSA 41:9, V. (Majority vote required.)

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

The Budget Committee recommends this article by a vote of 7-0.

Article 14: To see if the Town shall vote to raise and appropriate the sum of \$2,400 for deposit into the Cemetery Maintenance Expendable Trust Fund with said funds to come from the unassigned fund balance. This money represents 2017 revenue from the sale of cemetery lots.

Special Warrant Article

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

The Budget Committee recommends this article by a vote of 7-0.

Article 15: To see if the Town will vote to authorize the Board of Selectmen to enter into a 20-year electric power purchase agreement with Barrington Power LLC, of Barrington, NH who will install, own and maintain a solar energy system on the Department of Public Works shed, and to grant a lease and easement for access to the location of the system. The Town will purchase the local solar energy at \$0.12/kWh the first year, with a 2% increase each year, and includes an option to purchase the system. The Board of Selectmen would be authorized to negotiate terms and enter into said agreement through December 31, 2018, at which time the authorization would expire and necessitate additional Town Meeting approval.

Article 16: To see if the Town will vote to authorize the Board of Selectmen to accept gifts of real property.

Article 17: Shall we allow the operation of keno games within the Town of Enfield?

Ballot Vote Required



Article 18: Shall the Town vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United State and was honorably discharged or an officer honorably separated from services and is not eligible for receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$200, the same amount as the optional veterans' tax credit voted by the Town of Enfield under RSA 72:28.

Article 19: To see if the Town shall vote that upon the sale of cemetery lots funds received from such sale shall be deposited in the Cemetery Maintenance Expendable Trust Fund, in accordance with RSA 289:2-a.

Article 20: To hear the reports of agents, auditors, committees, or any other officers heretofore chosen and pass any vote relating thereto.

A true copy of warrant, attest:

B. Fred Cummings

Meredith C. Smith

John W. Kluge
BOARD OF SELECTMEN



Town Warrant Narrative 2018

This narrative, provided in concert to the Town Meeting Warrant, is intended to be informational in nature, and states the purpose and rationale of the articles. The State of New Hampshire Budget Reporting Form identified as the **MS-737**, which is printed in your Town Report, provides details as to prior year's appropriations and expended end of year totals for both the operational aspects and capital acquisitions together with proposed 2018 requests.

Ballot Articles

Articles 1 through 4 are ballot-voting articles, which will require action, either by voting in person at the election or by absentee ballot. All absentee ballots should be directed through the office of the Town Clerk. Voting will take place:

Where: Whitney Hall Auditorium, 23 Main Street, Enfield
When: Tuesday, March 13, 2018
Polls Open: 8:00 a.m. **Polls Close:** 7:00 p.m.

NOTE: If you have not yet registered to vote, you may register on the actual day of voting. For quickest registration, please bring the following identification items with you: birth certificate or passport, AND driver's license or non-driver's identity card, AND proof of physical address. If your driver's license does not list your Enfield address you must also bring proof of your residence, such as your auto registration, lease agreement, or utility bill.

No ID – No Problem – you'll simply have to sign an affidavit in the presence of an election official.

Article 1. For the election of Town Officers

For Three Years: One Selectman
 One Trustee of Trust Funds
 One Cemetery Trustee
 One Fire Ward
 One Library Trustee
 Two Zoning Board of Adjustment Members
 Three Budget Committee Members

For Six Years: One Supervisor of the Checklist



Articles 2 through 4: Proposed amendments to the Town of Enfield Zoning Ordinance.

Deliberative Session

Meeting will reconvene:

When: Saturday, March 17, 2018
Place: Enfield Elementary School, 271 US Route 4, Enfield
Time: 9:00 a.m.

2018 BUDGET SUMMARY

The proposed 2018 operating budget, including the general government (funded from a combination of property taxes, other local receipts, and state aid) and operation of the municipal water and sewer systems (which are funded from fees assessed to the users of these systems), is \$6,429,592, or an increase of 3.4% above 2017. These figures do not include vehicle replacements, infrastructure projects, or other non-recurring expenses that are being funded from capital reserves.

The 2018 budget projects total revenue to the general fund in the amount of \$1,759,850 from “non-property tax” sources. Although a conservative approach to estimating revenues was used, it should be noted that actual revenues could fall short of estimated revenues for reasons that are beyond the Town’s control. This would result in the need to raise a total of \$4,052,300 from the municipal property tax levy, and would in turn place the tax rate in 2018 at \$7.58 per \$1,000 of assessed valuation. This represents an estimated increase of roughly 2.71% from the 2017 municipal tax rate of \$7.38 per \$1,000 of assessed valuation. The property tax rate will ultimately be set lower should actual revenues prove to be on pace to exceed estimated revenues by October 2018. Similarly, the property tax rate will ultimately be set higher than estimated should actual revenues fall short of estimated revenues by October 2018.

The Budget Committee, Board of Selectmen, and Town Manager have presented to you a balanced budget that does not rely on the use of undesignated fund balance or reserves to fund operational costs while maintaining and enhancing the high-quality services Enfield residents expect from town government. A more detailed summary of the 2018 budget is included in the below tables.



OPERATING EXPENSES			
Category	2017 (Budgeted)	2018 (Budgeted)	% Δ
General Government (excludes items funded from capital reserves)	\$5,317,762	\$5,406,181	1.66%
Water (excludes items funded from capital reserves)	\$227,723	\$211,579	(7.09%)
Sewer (excludes items funded from capital reserves)	\$510,917	\$649,586	27.14%
Capital Projects (Lakeview/Shaker Landing Sewer Extension Debt Service)	\$0	\$28,328*	100%
TIF (Route 4 Water/Sewer Extension Debt Service)	\$162,246	\$162,246	0%

ADDITIONAL APPROPRIATIONS TO BE FUNDED FROM TAXES			
Category	2017	2018	% Δ
CIP Capital Reserve Fund	\$367,983	\$395,968	7.61%
Employee & Retiree Benefits Trust Fund	\$0	\$25,000**	100%
Funding for Strategic Planning/Governance and Municipal Finance Software Upgrades	\$0	\$76,000***	
General Fund Deficit Reduction	\$0	\$1	100%



OPERATING REVENUES			
<i>Category</i>			
General Fund Revenues	2017 (Actual)	2018 (Budgeted)	% Δ
Property Taxes	\$3,945,746	\$4,052,300****	2.70%
Other Taxes	\$164,934	\$128,100	(22.33%)
Licenses, Permits & Fees	\$1,089,244	\$1,105,100	1.46%
State Sources	\$381,829	\$382,000	0%
Charges for Services	\$105,465	\$120,100	13.88%
Miscellaneous Revenue	\$93,967	\$24,550	(73.87%)
General Fund Total Revenues/Credits	\$5,781,185	\$5,812,150	0.54%
Interfund Operating Transfers	\$804,340	\$1,048,411	30.34%
Other Financing Sources	\$0	\$0	0%
Grand Total Revenues/Credits	\$6,585,525	\$6,860,491	4.18%

*100% of debt service expenses to be offset by semi-annual betterment charges assessed to property owners at Lakeview and Shaker Landing condominiums

**The proposed new trust fund will be used to cover the Town's ongoing fiscal obligations related to employee HRA reimbursable expenses and the payout of accrued vacation and sick leave at the time an employee separates from the town. If Town Meeting approves the recommended \$25,000 appropriation to this newly established Employee & Retiree Benefits Trust Fund in 2018, then \$15,000 that is currently programmed in the operating budget (Article 8) to cover reimbursable employee HRA expenses will be deducted (resulting in a net increase of only \$10,000 that would impact the tax rate).

*** If Town Meeting approves the recommended appropriation to fund a strategic planning/governance projects and acquisition of new municipal finance software, then the amount appropriated to the Capital Improvement Plan Capital Reserve Fund (Article 11) shall be decreased by \$76,000 to offset the impact of this appropriation.

****If Town Meeting approves the recommended \$25,000 appropriation to this newly established Employee & Retiree Benefits Trust Fund in 2018, then the total tax effort would be \$4,052,230 as opposed to the \$4,067,230 as estimated on the MS-737 filed with the NH Department of Revenue Administration.



Article 5: *(Lease without Escape Clause) To see if the Town will vote to authorize the Board of Selectmen to enter into a long term lease/purchase agreement in the amount of \$215,000 payable over a term of seven (7) years for the purpose of leasing one police cruiser (\$35,000) and one dump truck (\$180,000). The first payment will be due in 2019. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen are agents to expend, will be used for the annual principal and interest payments for the life of the lease.*

***Special Warrant Article
2/3 Paper Ballot Vote Required***

Explanation: The proposed police cruiser is a Ford Inceptor sedan (Ford Taurus body) that will be outfitted with four-wheel drive. In general, it has been the practice of the Town to replace police cruisers used for patrol every four years. When it comes to the Town of Enfield, four years of use by the Police Department typically coincides with approximately 120,000-140,000 miles driven on a patrol vehicle. The last two patrol vehicles had been driven for over 135,000 miles at the time they were replaced. Additionally, because police cruisers sit idling for many hours, the aggregate amount of wear and tear on a given vehicle's engine will be far in excess of the total amount of mileage. The existing marked police cruiser (a Ford Interceptor sedan) that is being recommended for replacement in 2018 was purchased in the spring of 2014 and is expected to have at least 125,000 miles on it at the time of replacement. Delaying replacement of this patrol vehicle in 2018 not only has the potential to result in increased vehicle maintenance costs, but may also place our citizens and officers at risk. The Town will sell the 2014 patrol vehicle shortly after delivery is made on the replacement vehicle.

The proposed new 10-wheel dump truck for the Department of Public Works (DPW) will replace an existing 2002 International 10-wheel dump truck (purchased in 2001) that is used to plow and treat the Methodist Hill area (the Town's most challenging plow route) during the winter months. Because it is the largest dump truck in the DPW's fleet, the 10-wheel dump truck slated for replacement is also regularly used to haul material from West Lebanon. This vehicle has been in service for approximately 17 years, has accrued over 100,000 miles, and has rust settling in to most components. The useful life of a 10-wheel dump truck is 15-20 years. The replacement dump truck will be outfitted with plow and wing plow. Delaying replacement of the existing 10-wheel dump truck has the potential to result in increased vehicle maintenance costs and reduced efficacy of winter road plowing and treatment operations. The Town will trade the existing 10-wheel International dump truck to help reduce the purchase price of the new unit.



Was this Article Recommended by the Select Board?	YES (3-0)
Was this Article Recommended by the Budget Committee?	YES (7-0)
Estimated Tax Impact	None

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Article 6: *To see if the Town will vote to raise and appropriate the sum of \$117,500 for Crystal Lake Road improvements (\$58,000), Fire Station and Shedd Street Garage Furnace and Insulation Upgrades (\$20,000), Huse Park Basketball Court Improvements (\$15,000), Whitney Hall Parking Lot Resurfacing (\$15,000), Transfer Station Office Trailer Replacement (\$6,500) and Community Building Security/Locks Upgrades (\$3,000), to authorize the issuance of not more than \$117,500 of bonds or notes in accordance with the provision 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. The first interest payment will be due in 2018. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen are agents to expend, will be used for the annual principal and interest payments for the life of the loan.*

***Special Warrant Article
2/3 Paper Ballot Vote Required***

Explanation: Crystal Lake Road, which was last substantially repaved approximately 30 years ago, has been in need of extensive drainage improvements and resurfacing for some time. The road’s current deteriorating condition presents a wide range of safety risks for motorists, and further deferring substantial repairs could result in significant increases in future cost factors. Approximately \$40,000 was committed to completing engineering, initial drainage work and permitting for this project in 2017. The total estimated remaining project cost is \$180,000. Fortunately, the Town of Enfield received a supplemental Highway Block Grant in the amount of approximately \$122,000 in 2017 from the NH Department of Transportation that can be used to offset over two-thirds of the remaining costs. As a result, the Town will only need to contribute an estimated \$58,000 of its own funds to complete the project.

The Enfield Recreation Department is proposing to completely redo the basketball court at Huse Park in the interest of offering a more inviting and high-quality recreational facility to residents and visitors. This project includes removal of existing deteriorated pavement and basketball hoops, prepping and leveling the existing base, installing new pavement (or other “multi-sport”



surfacing) and basketball hoops (up to four), and painting new lines on the court for basketball and pickleball. The total estimated project cost is in excess of \$30,000. The proposed CIP Capital Reserve funds would be used to fund up to \$15,000 of the project cost with the expectation that the remaining funds necessary to complete the project will be raised from grants, donations, or other non-municipal sources. Should the necessary funds not become available from grants, donations or other non-municipal sources, this project will be tabled.

With the exception of patching that has been applied as temporary repairs, the Whitney Hall parking lot has not been repaved in approximately 20 years and is experiencing significant heaving as a result of poor drainage and advanced age of the existing asphalt. Current conditions present hazards to both people and property. Given that the parking lot is extensively used by residents frequenting the town offices, library and police station, repaving this parking lot is a priority. It is anticipated that qualified vendors interested in submitting a competitive bid on the Huse Park basketball court project may be similarly interested in bidding on the Whitney Hall parking lot project. If a single vendor completes both projects, the Town will likely realize cost savings due to the fact that the requisite equipment, materials and labor would not need to be mobilized multiple times.

The existing transfer station office trailer, which has been on site for many years (and was purchased in a used condition), is suffering from advanced corrosion and other forms of deterioration. A new unit is needed in order to allow transfer station attendants to complete paperwork and perform other necessary administrative functions that not are easily accomplished in the small attendant shed situated between the two compactors. The DPW intends to remove and dispose of the existing office trailer and replace it with a small enclosed structure that will be physically affixed to the storage garage already onsite.

With respect to the Community Building, given how inherently challenging it is to collect keys that have been issued to other parties for specific events, we would like to install a key code system and corresponding software that includes remote programming capabilities since inclement weather would make it difficult to keep programming updated. This will make the space considerably more secure and reduce the potential for costly theft or property damage by unauthorized parties. Key codes can be issued at the time of rental confirmation thereby eliminating the need for people to stop by Town Hall to sign out a key. Codes can be programmed for use only during reserved hours and expire on a specific date/time. It will be easy to periodically change codes for large groups of individuals at one time if needed. The Town estimates the total cost of this project to be \$6,000, however, we have received indications from the Lion's Club that they are willing to share the cost.



The varied capital improvement projects outlined in Article 6 will be consolidated into one financing package, which we anticipate will entail a 7-year loan with Mascoma Savings Bank with a fixed interest rate of 2.6%.

Was this Article Recommended by the Select Board?	YES (3-0)
Was this Article Recommended by the Budget Committee?	YES (6-1)
Estimated Impact on 2018 Tax Rate	None

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Article 7: *To see if the Town will vote to establish an Employee and Retiree Benefits Trust Fund under the provisions of 31:19-a for the funding of employee and retiree benefits and further to raise and appropriate the sum of **\$25,000** to be placed in this fund, and to appoint the Town Manager as agent to expend from the Employee and Retiree Benefits Trust Fund. If Article 8 is approved by the voters the Operating Budget (Article 8) shall be decreased by \$15,000 to offset the impact of this appropriation. This decrease shall be reflected in Personnel Administration (Account Code 4155).*

***Special Warrant Article
2/3 Paper Ballot Vote Required***

Explanation: This article proposes creating a new Employee and Retiree Benefits Trust Fund for the specific purpose of offsetting the costs of (1) final compensation due to employees who are retiring or otherwise separating from employment and (2) expenses that are eligible for employee reimbursement via the Town’s existing health reimbursement account (HRA). At present, in the absence of a dedicated trust fund established to offset such costs, when an employee retires or otherwise separates from the Town, the Town pays all eligible accrued leave (i.e., paid vacation and eligible sick leave) from the personnel/wage account associated with the employee’s respective department. This can result in placing a great deal of financial stress on a department’s operating budget given that employee separations are often not known or anticipated in advance of the annual budget being set. Furthermore, while the Town may have the good fortune of going a year or more without having a single municipal employee leave service, it is not uncommon to have multiple employees retire or leave employment for a variety of other circumstances within a given budget year. For this reason, many towns elect to establish a separate trust or reserve fund for which they make a relatively consistent level of appropriation every year to ensure sufficient funds to cover final employee



compensation and eliminate funds within the operating budget being redirected from the original intended purpose. With respect to the HRA, employees receive an individual annual allotment of \$500 (with a \$1,500 overall cap) for three specific categories of qualifying medical expenses: medical plan deductibles, prescription co-pays and emergency room co-pays. Given that the volume and overall cost of qualifying employee claims will vary considerably from year to year, establishing the proposed trust fund will help eliminate the potential for higher than anticipated levels of claims negatively impacting the operating budget.

Was this Article Recommended by the Select Board?	YES (3-0)
Was this Article Recommended by the Budget Committee?	YES (6-1)
Estimated Impact on 2018 Tax Rate	\$0.05 per \$1000

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Article 8: *To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of \$6,429,592 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)*

Explanation: This article, raising and appropriating \$6,429,592, is indicative of the operational appropriations for Town operations, including Water and Sewer and TIF District loan payments.

A summary of the operating budget is provided at the beginning of this document, and a more detailed breakdown is provided in the accompanying MS-737 Form (the Town’s official “Proposed Budget”) which the Budget Committee has filed with the NH Department of Revenue Administration.

When the Budget Committee and municipal administration began the budget development process for 2018, there were several broad goals set. These included:

- Sustaining (and enhancing where possible) the high-quality municipal services that residents are being offered in the Town of Enfield
- Ensuring that municipal employees continue to receive levels of compensation (inclusive of wages and benefits) that are competitive with other communities and reward high levels of performance
- Minimizing any increase in the property tax rate to the fullest extent possible (with an increase of no more than 2% being an early objective)
- Continuing to support the Town’s long-term commitment to fund the Capital Improvement Program Capital Reserve Fund



- Developing and implementing a plan for reducing existing deficits in both the General Fund and Sewer Fund

Encouraging the administration and departments to seek and secure external funding for programs and services where possible, so as to offset costs that would otherwise need to be borne by property taxes and other sources of municipal revenue

Was this Article Recommended by the Select Board?	YES (3-0)
Was this Article Recommended by the Budget Committee?	YES (7-0)
Estimated Impact on 2018 Tax Rate	\$6.79 per \$1000

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Article 9: *To see if the Town will vote to authorize the Board of Selectmen to purchase the real property known as Mascoma Lakeside Park from the State of New Hampshire, identified in the Town's tax records as Tax Map 32, Lots 44 & 46, with the purchase price to be funded entirely from private gifts, legacies, grants, or other devises.*

Special Warrant Article

Explanation: Lots 44 & 46, which total approximately 2.5 acres with over 1,200 feet of shoreline and are situated next to the Rail Trail by the underpass on Main Street. They are presently owned by the NH Department of Transportation (NH-DOT) and have been managed by the Town of Enfield for the last several years under a formal agreement. These parcels were recently declared as surplus by NH-DOT and will be sold in the near future. The Town of Enfield will have an opportunity to purchase the property from the state at a negotiated price. If the Town does not pursue acquisition of the property, the parcels will be sold on the open market. If the Town is to purchase the property, Town Meeting must vote to authorize the Board of Selectmen to complete this action. A campaign to raise funds from private donations and grants officially commenced in recent months, and a trust fund was established to receive donations to cover costs associated with acquisition, capital improvements, and long-term operating and maintenance costs. Town funds will not be used for land acquisition or capital improvements. The Board of Selectmen supports acquisition of the parcels, which offers unique access to Mascoma Lake and the Rail Trail while being proximate to the downtown area, so that the land can be managed as a community park in perpetuity.



Was this Article Recommended by the Select Board?	YES (2-1)
Was this Article Recommended by the Budget Committee?	YES (6-1)
Estimated Impact on 2018 Tax Rate	None

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Article 10: *To see if the Town will vote to raise and appropriate the sum of \$76,000 for the purpose of funding a strategic planning and governance project and the purchase and implementation of municipal finance and permitting software. If Article 10 is approved by the voters the appropriation to the Capital Improvement Program Capital Reserve Fund (Article 11) shall be decreased by \$76,000 to offset the impact of this appropriation.*

Special Warrant Article

Explanation: The Board of Selectmen and Budget support the Town Manager’s recommendation to include \$25,000 in the 2018 budget for the purpose of working with an experienced professional firm to undergo a comprehensive process intended to enhance the Town’s strategic thinking, priority setting, annual budgeting, capital/master planning, and general operational effectiveness. The Town anticipates working with an entity called the Center for Strategic Governance on this important project. The Town of Amherst, NH, recently worked with the same firm on a project of similar scope and the community’s elected officials, administrators, department heads, committee members, and citizens have enthusiastically reported on the wide ranging benefits this effort continues to convey in the years since the project was completed

The Town has been using tax collection, utility billing, and financial accounting software provided by a company called BMSI (or one of its partnering organizations) for over 25 years. Similarly, the Town’s building permit software, also provided by BMSI, has been in place for more than 15 years. There have been no significant changes to the programs in that time and no significant improvements to the programs by the vendor in spite of assurances that improvements can and would be made. The Town would like to transition to a company called Avitar for tax collection, utility billing and building permit & planning/zoning management, which will allow these modules to work seamlessly with the Avitar Assessing program that the Town has already committed to implementing in the coming months. With respect to financial accounting, the Town would like to work with a company called Accufund. Accufund offers financial software that provides fund accounting (general ledger), accounts payable and payroll. The Town Clerk software, ClerkWorks,



which we are not looking to replace, will merge data with the Accufund program. The software offered by both Avitar and Accufund are highly rated by other municipalities in New Hampshire that have already many the transition. It is the belief of town administration and department heads that transitioning to these software packages will significantly improve the ability of municipal staff to avoid errors in data entry, eliminate inefficient duplication of effort that is required by the current outdated software, and ultimately complete mission-critical functions more effectively and efficiently.

The CIP Committee supports funding the strategic governance project and financial/permitting software upgrades, and would have recommended funding these items directly from the CIP-CRF if they were eligible uses of the reserve. Since these items are not eligible for CIP-CRF funding, the CIP Committee is supportive of reducing the CIP-CRF appropriation to offset this cost if Article 10 is approved.

Was this Article Recommended by the Select Board?	YES (3-0)
Was this Article Recommended by the Budget Committee?	YES (7-0)
Estimated Impact on 2018 Tax Rate	\$0.14 per \$1000

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Article 11: *To see if the Town will vote to raise and appropriate the sum of \$395,968 to be placed in the Capital Improvement Plan Capital Reserve Fund.*

Special Warrant Article

Explanation: The CIP Committee is requesting that \$395,968 be raised and appropriated to the CIP-CRF in 2018 (a \$26,200 increase over \$369,768 raised and appropriated in 2017) so that we can continue to build and maintain sustainable capital reserves moving forward. However, if Article 10 (which proposes the use of tax dollars to fund strategic planning and software upgrades) is ultimately approved by Town Meeting, the CIP Committee would support reducing the recommended 2018 appropriation to the CIP-CRF the corresponding amount. As such, the 2018 appropriation to the CIP-CRF would be \$319,968. The CIP Committee would have recommended funding both the strategic governance project and software upgrades directly from the CIP-CRF if they were eligible uses of the reserve.



Was this Article Recommended by the Select Board?	YES (3-0)
Was this Article Recommended by the Budget Committee?	YES (7-0)
Estimated Impact on 2018 Tax Rate	\$0.60 per \$1000 (if appropriation is reduced to \$319,968 following approval of Article 10)

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Article 12 : *To see if the Town will vote to raise and appropriate the sum of \$30,000 for wastewater asset management and planning, and to authorize the issuance of not more than \$30,000 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; said borrowing to be from the NHDES Clean Water State Revolving Fund of which 100% of the principal is to be forgiven. There will be an interest payment due in 2018. The Municipal Sewer System Capital Reserve Fund, which the Board of Selectmen are agents to expend, will be used for the interest payments for the life of the loan.*

***Special Warrant Article
2/3 Paper Ballot Vote Required***

Explanation: The Town has applied for a loan in the amount of the \$30,000 from the New Hampshire Department of Environmental Services' (NHDES) Clean Water State Revolving Fund. This loan carries with it 100% principal forgiveness and an interest rate of 2% (meaning that the Town would incur interest expenses in the amount of \$600 if the loan was paid off after one year). The Board of Selectmen, Town Manager and Budget Committee strongly believe that it is necessary for the Town to begin doing the following: (1) comprehensively inventorying and assessing our municipal sewer system infrastructure (many components of which we know are plagued by groundwater penetration), (2) identifying how the system will best be upgraded and maintained over time in order to meet the needs of the community (including capital planning and ensuring that the size and condition of the system can adequately accommodate future projected growth), (3) analyzing existing and potential alternative rates and rate structures to ensure the financial sustainability



of the system, and (4) assessing the feasibility of constructing and operating the Town’s own dedicated wastewater treatment and disposal system. If the Town is successful in obtaining funding for this project from NHDES, then an asset management plan and preliminary feasibility report will be developed, and results of the asset management plan and preliminary feasibility assessment will be presented in a public hearing. The Town will not be eligible to receive NHDES funding for this project if Town Meeting does not approve Article 12.

Was this Article Recommended by the Select Board?	YES (3-0)
Was this Article Recommended by the Budget Committee?	YES (7-0)
Estimated Impact on 2018 Tax Rate	None

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Article 13: *To see if the Town will vote to raise the sum of \$1 for the purpose of reducing the general fund deficit pursuant to RSA 41:9, V. (Majority vote required.)*

Special Warrant Article

Explanation: At the conclusion of 2016 the Town had an estimated deficit in the General Fund of approximately \$120,000. RSA 41:9, V requires the following: “In the case of an accumulated general fund deficit, the selectmen shall insert an article in the warrant recommending such action as they deem appropriate, which may include, but is not limited to, raising a sum of money for the purpose of reducing that deficit.” At this time, the Town anticipates that our independent auditor will confirm a positive undesignated fund balance once the 2017 audit is complete. However, because the audit will not be complete prior to the 2018 Town Meeting, the NH Department of Revenue Administration requires that actions be taken pursuant to RSA 41:9 based on the information currently available to us. Given that we are not anticipating the continuation of a deficit following conclusion of the 2017 audit, neither the Board of Selectmen nor Budget Committee support raising and appropriating a significant sum of money from taxes to reduce or eliminate a deficit identified in the 2016 audit.

Was this Article Recommended by the Select Board?	YES (3-0)
Was this Article Recommended by the Budget Committee?	YES (7-0)
Estimated Impact on 2018 Tax Rate	No Measurable Impact



Article 14: *To see if the Town shall raise and appropriate the sum of \$2,400 for deposit into the Cemetery Maintenance Expendable Trust Fund with said funds to come from the unassigned fund balance. This money represents 2016 revenue from the sale of cemetery lots.*

Special Warrant Article

Explanation: This article authorizes the transfer of \$2,400 in accordance with section 9(a) of the Municipal Cemetery Rules & Regulations, as revised, which states that monies from the sale of all cemetery lots sold after January 1, 1996 will go into a Cemetery Maintenance Trust Fund. The monies are used for the care and maintenance of all municipal cemeteries or left in the Trust to increase the monetary value of the Trust Fund for more capital-intensive projects being planned for in the future. A comparable iteration of this article has been

voted on by Enfield voters at Town Meeting for many years. However, should Article 19 be approved at the 2018 Town Meeting, similar warrant articles and corresponding votes will not be required at future Town Meetings.

Was this Article Recommended by the Select Board?	YES (3-0)
Was this Article Recommended by the Budget Committee?	YES (7-0)
Estimated Impact on 2018 Tax Rate	None

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Article 15: *To see if the Town will vote to authorize the Board of Selectmen to enter into a 20-year electric power purchase agreement with Barrington Power LLC, of Barrington, NH who will install, own and maintain a solar energy system on the Department of Public Works shed, and to grant a lease and easement for access to the location of the system. The Town will purchase the local solar energy at \$0.12/kWh the first year, with a 2% increase each year, and includes an option to purchase the system. The Board of Selectmen would be authorized to negotiate terms and enter into said agreement through December 31, 2018, at which time the authorization would expire and necessitate additional Town Meeting approval.*

Explanation: This Power Purchase Agreement allows a third party to install and maintain a solar array on the Public Works shed so the Town of Enfield doesn't have to make a capital investment in order to get the benefit of lower electricity rates from solar energy generated locally. The current cost of



electricity for the DPW building is \$0.16/kWh. The savings in the first year should be about \$2500. Each additional year the savings is expected to go up. Over the last 25 years, Liberty Utility rates have increased close to 3% per year. This contract caps the yearly increase to 2% per year and provides for fixed monthly payments, making budgeting easier for this building. The Town will have the option to purchase the system at year 6 and year 15, if desired.

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Article 16: *To see if the Town will vote to authorize the Board of Selectmen to accept gifts of real property.*

Explanation: At the 1998 Town Meeting, the voters accepted the provisions of RSA 31:19, which provides authorization indefinitely (until rescinded) for the Enfield Board of Selectmen to accept on behalf of the Town gifts, legacies, and devises made to the Town in trust for any public purpose. However, it is not explicitly clear whether accepting the provisions of RSA 31:19 authorizes the Board of Selectmen to accept gifts of real property. This means that if an entity (i.e., individual, business, nonprofit organization, government agency, etc.) wanted to convey real estate at no cost to the Town for a future public purpose, a party might contend that the Board of Selectmen could not accept the donated property without obtaining approval at a Town Meeting. Such a restriction could therefore prevent the Board of Selectmen from taking expedient action on a donation of land and forcing them to forfeit the opportunity to obtain the land on behalf of the Town as a result. It should be emphasized that, by voting to approve Article 16, Town Meeting would NOT be authorizing the Board of Selectmen to purchase or sell real property on behalf of the Town. The authority to purchase or sell real property is conveyed with the acceptance of RSA 41:14-a, for which the Board of Selectmen is not seeking Town Meeting approval at this time.

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Article 17: *Shall we allow the operation of keno games within the Town of Enfield?*

Explanation: This article asks voters to decide whether or not keno games will be allowed to operate within the Town. Chapter 229 of the 2017 New Hampshire Laws (SB 191) provides for additional education grants for school



districts that have full-day kindergarten, with the funding for those grants to come, in part, from the proceeds of keno operations. (Voters do not need to approve the operation of keno games within the town for the municipality to benefit from the funding provided by state-wide keno revenues.) The new law allows businesses that hold liquor licenses to operate keno games upon obtaining a license from the liquor commission. In Enfield, there are presently two establishments that would be eligible to obtain such a license. However, keno may be operated only in cities and towns that have voted to allow it. (Paper Ballot Required)

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Article 18: *Shall the Town vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United State and was honorably discharged or an officer honorably separated from services and is not eligible for receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$200, the same amount as the optional veterans' tax credit voted by the Town of Enfield under RSA 72:28.*

Explanation: Under, RSA 72:28, the "Optional Veterans Tax Credit", currently in effect in the Town of Enfield, is awarded to anyone who served a minimum of 90 days on active duty, was honorably discharged, and served during certain specified "wartime" periods. These include World War II, Korean War, Vietnam War, and Persian Gulf War. RSA 72:28 also states that it applies to veterans of "any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal." The new law (RSA 72:28b) recently enacted by the state legislature and signed into law by the Governor gives towns and cities the option of administering property tax credits to any veteran who has served at least 90 days on active service and was honorably discharged. This means that more Enfield residents and households would be eligible for a corresponding tax credit.



Article 19: *To see if the Town shall vote that upon the sale of cemetery lots funds received from such sale shall be deposited in the Cemetery Maintenance Expendable Trust Fund, in accordance with RSA 289:2-a.*

Explanation: By voting to approve this article, which provides indefinite authorization to deposit funds collected from the sale of cemetery lots into the Cemetery Maintenance Expendable Trust Fund, it will not be necessary for Town Meeting to take action on articles analogous to Article 14 in future years.

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Article 20: *To hear the reports of agents, auditors, committees, or any other officers heretofore chosen and pass any vote relating thereto.*

Explanation: This article allows voters to transact any other business that may legally come before Town Meeting. Items brought up for discussion can only be advisory or informational in content and nature. Any items requesting the Town to raise and appropriate money cannot come before the meeting under this article.

Town Meeting – Sample Rules of Procedure



<u>Rank</u>	<u>Privileged Motions</u>	<u>Second Needed</u>	<u>Debate</u>	<u>Amend</u>	<u>Vote</u>	<u>Reconsider</u>
1	Adjourn to a fixed time	Yes	No	Yes	Maj.	No
2	Dissolve or adjourn	Yes	No	No	Maj.	No
3	Recess	Yes	No	Yes	Maj.	No
4	Fix the time to (or at) which to adjourn	Yes	Yes	Yes	Maj.	Yes
5	Question of privilege	No	No	No	None	No
6	Call for the orders of the day	Yes	No	No	2/3	No
<u>Subsidiary Motions</u>						
7	Lay on the table	Yes	No	No	Maj.	Yes
8	The previous question	Yes	No	No	2/3	No
9	Limit or extend debate	Yes	No	No	2/3	Yes
10	Postpone to a time certain	Yes	Yes	Yes	Maj.	Yes
11	Commit or refer	Yes	Yes	Yes	Maj.	Yes
12	Amend (or substitute)	Yes	Yes	Yes	Maj.	Yes
13	Postpone indefinitely	Yes	Yes	No	Maj.	Yes



<u>Rank</u>	<u>Incidental Motions</u>	<u>Second Needed</u>	<u>Debate</u>	<u>Amend</u>	<u>Vote</u>	<u>Reconsider</u>
Same rank as motion out of which they arise	Point of order Appeal Division of a question Separate consideration Fix the method of voting Nominations to committees Withdraw or modify a motion Suspension of rules	No Yes Yes Yes Yes Yes No Yes	No Yes Yes Yes Yes No No No	No No Yes Yes Yes Yes No No	None Maj. Maj. Maj. Maj. None Maj. 2/3*	No Yes No No Yes Yes No No
<u>Main Motions</u>						
None	Main Motion	Yes	Yes	Yes	Var.	Yes
*	Reconsider or rescind	Yes	*	No	Maj.	No
None	Take from the table	Yes	No	No	Maj.	No
None	Advance an article	Yes	Yes	Yes	Maj.	Yes

* Same rank and debatable to same extend as motion being reconsidered.

Town Meeting – Requests for Paper Ballot Vote

Any request for a paper ballot must be submitted to the moderator prior to a call for a vote on the subject Warrant Article. The request must be in writing and signed by five registered voters present at the meeting at the time of the request.



Warrant Articles Approved Until Rescinded

The following articles were approved, until rescinded, by the voters at Town Meeting. The voters may reverse these decisions by a majority vote at a subsequent Town Meeting, provided an article is included on the warrant. An article may be placed on the warrant by the Board of Selectmen or by petition [RSA 40:13, II-a (b)].

Adopted March 10, 1998: Shall the Town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year?

Adopted March 10, 1998: Shall the Town accept the provisions of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority the Public Library Trustees to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?

Adopted March 10, 1998: Shall the Town vote to accept the provisions of RSA 31:95-e providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to accept gifts of personal property, other than money, which may be offered to the Town for any public purpose? The selectmen must hold a public hearing before accepting such gift, and the acceptance shall not bind the Town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property.

Adopted March 10, 1998: Shall the Town vote to accept the provisions of RSA 202-A:4-d providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, provided, however, that no acceptance of personal property by the library trustees shall be deemed to bind the town or the library trustees to raise, appropriate or expend any public funds for the operation, maintenance, repair or replacement of such personal property?



Adopted March 10, 1998: Shall the Town vote to accept the provisions of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to borrow money in anticipation of taxes?

Adopted March 10, 1998: Shall the Town vote to accept the provisions of RSA 80:80 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to administer, sell or otherwise dispose of any tax lien or real estate acquired by tax title or otherwise, by public auction, by advertised sealed bids, or to otherwise dispose of as justice may require, providing that if such property is to be sold at public auction, then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice posted in three public places and two local newspapers of wide circulation for two consecutive weeks?

Adopted March 10, 1998: Shall the Town vote to authorize indefinitely, until specific rescission of such authority, the selectmen to accept the dedication of any street shown on a subdivision plat approved by the Planning Board, provided such street has been constructed to applicable town specifications as determined by the selectmen and their agent?

Adopted March 10, 1998: Shall the Town vote to accept the provisions of RSA 31:19 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to accept, on behalf of the Town, gifts, legacies, and devises made to the Town in trust for any public purpose?

Adopted March 13, 2001: Shall the Town authorize the Selectmen to accept for the Town parcels of land, which authority shall continue until rescinded, formerly the property of the Northern Railroad or state owned rights-of-way, that the New Hampshire Department of Transportation considers surplus to its needs?

Adopted March 12, 2016: Shall the town vote to adopt the provisions of RSA 36-A:4-a, I(b) to authorize the conservation commission to expend funds for contributions to "qualified organizations" for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the town will retain no interest in the property?



Town of Enfield



Financial Reports



2018
MS-737

Proposed Budget

Enfield

For the period beginning January 1, 2018 and ending December 31, 2018

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: _____

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Shirley A. Green	Vice-Chair	Shirley A. Green
Mike Diehn	Member	Mike Diehn
Holly West	member	Holly West
NANCY L. SMITH	member	Nancy L. Smith
Eric Crate	member	Eric Crate
Sam Etkin	chair	Sam Etkin
James Buttonton	member	James E. Buttonton

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>





Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	08	\$305,181	\$265,717	\$297,150	\$0	\$297,150	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$81,030	\$67,568	\$86,606	\$0	\$86,606	\$0
4150-4151	Financial Administration	08	\$224,392	\$217,831	\$237,785	\$0	\$237,785	\$0
4152	Revaluation of Property	08	\$33,000	\$33,000	\$33,000	\$0	\$33,000	\$0
4153	Legal Expense	08	\$15,000	\$32,213	\$21,000	\$0	\$21,000	\$0
4155-4159	Personnel Administration	08	\$1,130,822	\$1,055,504	\$1,137,908	\$0	\$1,137,908	\$0
4191-4193	Planning and Zoning	08	\$88,227	\$82,723	\$96,772	\$0	\$96,772	\$0
4194	General Government Buildings	08	\$186,600	\$161,411	\$190,900	\$0	\$190,900	\$0
4195	Cemeteries	08	\$7,100	\$5,808	\$7,100	\$0	\$7,100	\$0
4196	Insurance	08	\$48,287	\$48,287	\$52,000	\$0	\$52,000	\$0
4197	Advertising and Regional Association	08	\$33,200	\$33,200	\$37,012	\$0	\$37,012	\$0
4199	Other General Government		\$500	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$2,153,339	\$2,003,262	\$2,187,233	\$0	\$2,187,233	\$0
Public Safety								
4210-4214	Police	08	\$719,368	\$706,506	\$722,881	\$0	\$722,881	\$0
4215-4219	Ambulance	08	\$138,625	\$121,182	\$145,195	\$0	\$145,195	\$0
4220-4229	Fire	08	\$128,013	\$101,797	\$118,404	\$0	\$118,404	\$0
4240-4249	Building Inspection	08	\$71,565	\$72,621	\$75,672	\$0	\$75,672	\$0
4290-4298	Emergency Management	08	\$2,500	\$0	\$2,500	\$0	\$2,500	\$0
4299	Other (Including Communications)	08	\$76,300	\$78,940	\$81,720	\$0	\$81,720	\$0
Public Safety Subtotal			\$1,136,371	\$1,081,046	\$1,146,372	\$0	\$1,146,372	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Highways and Streets								
4311	Administration	08	\$580,065	\$566,743	\$597,815	\$0	\$597,815	\$0
4312	Highways and Streets	08	\$583,500	\$519,079	\$571,400	\$0	\$571,400	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$30,000	\$31,954	\$31,000	\$0	\$31,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$1,193,565	\$1,117,776	\$1,200,215	\$0	\$1,200,215	\$0
Sanitation								
4321	Administration	08	\$57,128	\$57,968	\$55,406	\$0	\$55,406	\$0
4323	Solid Waste Collection	08	\$330,300	\$290,124	\$334,500	\$0	\$334,500	\$0
4324	Solid Waste Disposal	08	\$119,200	\$115,055	\$135,300	\$0	\$135,300	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	08	\$535,917	\$507,400	\$649,586	\$0	\$649,586	\$0
Sanitation Subtotal			\$1,042,545	\$970,547	\$1,174,792	\$0	\$1,174,792	\$0
Water Distribution and Treatment								
4331	Administration	08	\$277,723	\$177,715	\$211,579	\$0	\$211,579	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$277,723	\$177,715	\$211,579	\$0	\$211,579	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Health								
4411	Administration	08	\$375	\$200	\$350	\$0	\$350	\$0
4414	Pest Control	08	\$2,100	\$2,000	\$2,000	\$0	\$2,000	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$2,475	\$2,200	\$2,350	\$0	\$2,350	\$0
Welfare								
4441-4442	Administration and Direct Assistance	08	\$35,039	\$26,429	\$35,027	\$0	\$35,027	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$35,039	\$26,429	\$35,027	\$0	\$35,027	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	08	\$94,050	\$73,691	\$109,031	\$0	\$109,031	\$0
4550-4559	Library	08	\$169,715	\$157,447	\$175,518	\$0	\$175,518	\$0
4583	Patriotic Purposes	08	\$750	\$609	\$750	\$0	\$750	\$0
4589	Other Culture and Recreation	08	\$4,510	\$6,241	\$5,010	\$0	\$5,010	\$0
Culture and Recreation Subtotal			\$269,025	\$237,988	\$290,309	\$0	\$290,309	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	08	\$2,415	\$436	\$2,415	\$0	\$2,415	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	08	\$5,000	\$5,001	\$150	\$0	\$150	\$0
Conservation and Development Subtotal			\$7,415	\$5,437	\$2,565	\$0	\$2,565	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	08	\$80,000	\$90,636	\$82,116	\$0	\$82,116	\$0
4721	Long Term Bonds and Notes - Interest	08	\$89,893	\$88,356	\$87,909	\$0	\$87,909	\$0
4723	Tax Anticipation Notes - Interest	08	\$4,000	\$6,675	\$7,000	\$0	\$7,000	\$0
4790-4799	Other Debt Service	08	\$2,259	\$2,258	\$2,125	\$0	\$2,125	\$0
Debt Service Subtotal			\$176,152	\$187,925	\$179,150	\$0	\$179,150	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$29,747	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$76,000	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$40,000	\$246,763	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$145,747	\$246,763	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations			\$6,439,396	\$6,057,088	\$6,429,592	\$0	\$6,429,592	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	12	\$0	\$0	\$30,000	\$0	\$30,000	\$0
		Purpose: Wastewater Asset Management						
4901	Land	06	\$0	\$0	\$15,000	\$0	\$15,000	\$0
		Purpose: Miscellaneous Improvements						
4903	Buildings	06	\$0	\$0	\$29,500	\$0	\$29,500	\$0
		Purpose: Miscellaneous Improvements						
4909	Improvements Other than Buildings	06	\$0	\$0	\$73,000	\$0	\$73,000	\$0
		Purpose: Miscellaneous Improvements						
4909	Improvements Other than Buildings	10	\$0	\$0	\$76,000	\$0	\$76,000	\$0
		Purpose: Strategic Planning & Software						
4915	To Capital Reserve Fund	11	\$0	\$0	\$395,968	\$0	\$395,968	\$0
		Purpose: CIP CRF						
4916	To Expendable Trusts/Fiduciary Funds	07	\$0	\$0	\$25,000	\$0	\$25,000	\$0
		Purpose: Employee & Retiree Benefits Trust Fund						
4916	To Expendable Trusts/Fiduciary Funds	14	\$0	\$0	\$2,400	\$0	\$2,400	\$0
		Purpose: Cemetery Expendable Trust Fund						
Total Proposed Special Articles			\$0	\$0	\$646,868	\$0	\$646,868	\$0

Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4199	Other General Government	13	\$0	\$0	\$1	\$0	\$1	\$0
Purpose: Deficit Reduction								
Total Proposed Individual Articles			\$0	\$0	\$1	\$0	\$1	\$0





Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	08	\$26,660	\$10,000	\$10,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	08	\$10,039	\$8,000	\$8,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	08	\$119	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$128,116	\$110,000	\$110,000
9691	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$164,934	\$128,100	\$128,100
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	08	\$86	\$100	\$100
3220	Motor Vehicle Permit Fees	08	\$1,003,631	\$997,000	\$997,000
3230	Building Permits	08	\$10,278	\$12,000	\$12,000
3290	Other Licenses, Permits, and Fees	08	\$75,249	\$76,000	\$76,000
3311-3319	From Federal Government	08	\$0	\$20,000	\$20,000
Licenses, Permits, and Fees Subtotal			\$1,089,244	\$1,105,100	\$1,105,100
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$238,612	\$237,000	\$237,000
3353	Highway Block Grant	08	\$143,217	\$145,000	\$145,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$223,103	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$604,932	\$382,000	\$382,000



Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3401-3406	Income from Departments	08	\$104,287	\$118,100	\$118,100
3409	Other Charges	08	\$1,178	\$2,000	\$2,000
Charges for Services Subtotal			\$105,465	\$120,100	\$120,100
Miscellaneous Revenues					
3501	Sale of Municipal Property	08	\$58,347	\$10,000	\$10,000
3502	Interest on Investments	08	\$5,771	\$2,500	\$2,500
3503-3509	Other	08	\$29,849	\$12,050	\$12,050
Miscellaneous Revenues Subtotal			\$93,967	\$24,550	\$24,550
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	08	\$162,246	\$162,246	\$162,246
3914S	From Enterprise Funds: Sewer (Offset)	08	\$535,917	\$649,586	\$649,586
3914W	From Enterprise Funds: Water (Offset)	08	\$277,723	\$211,579	\$211,579
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$975,886	\$1,023,411	\$1,023,411
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	06, 12	\$21,479	\$147,500	\$147,500
9998	Amount Voted from Fund Balance	14	\$0	\$2,400	\$2,400
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$21,479	\$149,900	\$149,900
Total Estimated Revenues and Credits			\$3,055,907	\$2,933,161	\$2,933,161



Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$6,409,649	\$6,429,592	\$6,429,592
Special Warrant Articles	\$399,730	\$646,868	\$646,868
Individual Warrant Articles	\$0	\$1	\$1
Total Appropriations	\$6,809,379	\$7,076,461	\$7,076,461
Less Amount of Estimated Revenues & Credits	\$3,009,030	\$2,933,161	\$2,933,161
Estimated Amount of Taxes to be Raised	\$3,800,349	\$4,143,300	\$4,143,300



Supplemental Schedule

1. Total Recommended by Budget Committee	\$7,076,461
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$82,116
3. Interest: Long-Term Bonds & Notes	\$87,909
4. Capital outlays funded from Long-Term Bonds & Notes	\$147,500
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$317,525
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$6,758,936
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$675,894
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$7,752,355



TOWN OF ENFIELD, NEW HAMPSHIRE

FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016



**TOWN OF ENFIELD, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016**

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Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT

To the Town Manager and Members of the Board of Selectmen
Town of Enfield
Enfield, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Enfield, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note I.B.3. to the financial statements, management has not determined its liability or annual cost for postemployment benefits other than pensions (OPEB) in governmental activities. Accounting principles generally accepted in the United States of America require that management recognize OPEB expense for the required contributions and a liability for unpaid required contributions, which would increase the liabilities, decrease net position, and increase expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities is not reasonably determinable.



Adverse Opinion

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Governmental Activities" paragraphs, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Enfield, as of December 31, 2016, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of the Town of Enfield, as of December 31, 2016, and the respective changes in financial position thereof and budgetary comparisons of the major funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension information on pages 38 thru 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Town of Enfield has not presented a management's discussion and analysis. Accounting principles generally accepted in the United States of America have determined that the management's discussion and analysis is necessary to supplement, but is not required to be part of, the basic financial statements.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Enfield's basic financial statements. The combining nonmajor and individual general fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor and individual general fund schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Roberts & Aune, PLLC

Concord, New Hampshire
January 25, 2018



MANAGEMENT'S DISCUSSION AND ANALYSIS



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Enfield, we offer readers this narrative overview and analysis of the financial activities of the Town of Enfield, New Hampshire for the year ended December 31, 2015.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, water distribution and treatment, sanitation, welfare, culture and recreation, and economic development.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing



decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the *Governmental Accounting Standards Board*.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total assets exceeded liabilities by \$6,712,653 (i.e., net position), an increase of \$269,308 in comparison to the prior year restated balance.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$1,797,684, an increase of \$412,777 in comparison with the prior year.
- At the end of the current fiscal year, fund balance for the general fund was \$(767,905), a change of \$72,658 in comparison with the prior year.
- Total long-term debt (i.e., bonds payable and capital leases) at the close of the current fiscal year was \$4,551,651, a change of \$462,230 in comparison to the prior year.



C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data comparing current and prior fiscal year:

STATEMENT OF NET POSITION

	2016	2015
Current and other assets	\$ 7,885,924	\$ 6,806,142
Capital assets	11,673,104	11,273,010
Deferred outflows of resources	790,150	304,553
Total assets and deferred outflows of resources	20,349,178	18,383,705
Long-term liabilities outstanding	8,070,375	6,816,513
Other liabilities	5,354,989	4,702,999
Deferred inflows of resources	211,161	3,340
Total liabilities and deferred inflows of resources	13,636,525	11,522,852
Net position:		
Net investment in capital assets	7,121,453	7,183,589
Restricted	680,526	525,478
Unrestricted	(1,089,326)	(1,265,722)
Total net position	\$ 6,712,653	\$ 6,443,345

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$6,712,653, a change of \$269,308 from the prior year.

The largest portion of net position \$7,121,453 reflects our investment in capital assets (i.e., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$680,526 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$(1,089,326) may be used to meet the government's ongoing obligations to citizens and creditors. The unrestricted balance is negative because of the effects of the compensated absences and net pension liability.



CHANGES IN NET POSITION

	<u>2016</u>	<u>2015</u>
Revenues:		
Program revenues:		
Charges of services	\$ 653,112	\$ 635,679
Operating grants and contributions	169,804	156,895
General revenues:		
Property and other taxes	4,085,314	3,765,830
Licenses and permits	1,065,068	999,021
Grant and contributions not restricted to specific programs	239,415	221,834
Miscellaneous	<u>231,992</u>	<u>81,298</u>
Total revenues	<u>6,444,705</u>	<u>5,860,557</u>
Expenses:		
General government	2,015,671	1,911,051
Public safety	1,168,612	985,607
Highways and streets	1,200,890	1,158,019
Sanitation	1,080,591	981,301
Water distribution and treatment	174,513	189,349
Health	2,151	2,926
Welfare	27,652	27,838
Culture and recreation	319,279	252,518
Conservation	3,515	6,595
Economic development	10,001	21,923
interest on long-term debt	128,637	122,308
Capital outlay	<u>43,885</u>	<u>40,943</u>
Total expenses	<u>6,175,397</u>	<u>5,700,378</u>
Increase in net position	<u>269,308</u>	<u>160,179</u>
Net position, January 1	<u>6,443,345</u>	<u>6,283,166</u>
Net position, December 31	<u>\$6,712,653</u>	<u>\$6,443,345</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.



As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$1,797,684, a change of \$412,777 in comparison with the prior year. Key elements of this change are as follows:

General fund operations, discussed further in section E	\$72,658
Sewer fund expenditures exceeded revenues	(112,468)
Expendable trust fund revenues in excess of expenditures	211,173
Nonmajor fund revenues exceeded expenditures	<u>241,414</u>
Total	<u>\$412,777</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$(864,862), while total fund balance was \$(767,905). \$742,293 of the deficit is the result of the application of the “60-day rule” in accordance with GAAP.

The fund balance of the general fund changed by \$72,658 during the current fiscal year. Key factors in this change are as follows:

Unexpended balance of appropriation	\$449,448
Revenue shortfall	(330,944)
Increase in deferred tax revenue	(44,784)
Capital outlay activity from lease proceeds on hand, net of income	(1,062)

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues (5,450,035) for the general fund for the current fiscal year were in excess of budgeted revenues (5,387,009) in the amount of \$63,026.

Actual expenditures (5,377,867) for the general fund for the current fiscal year were in less than budgeted expenditures (5,826,955) in the amount of \$449,088.

The result is an excess of revenues over expenditures of \$512,114.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Total investment in capital assets for governmental activities at year end amounted to \$11,673,104 (net of accumulated depreciation), a change of \$400,094 from the prior year. This investment in capital assets includes land, buildings and systems, improvements, machinery, and equipment.

The following major capital assets were purchased during the current fiscal year:

Mascoma Lake Boat Ramp & Dock	Department of Public Works	155,000
Road Improvements	Department of Public Works	115,717
Boys Camp Road Bridge	Department of Public Works	130,000
Ford F550 Dump w/ Plow, Wing & Sander	Department of Public Works	81,635
Dump Body Replacement (2)	Department of Public Works	41,000
Ford Explorer Cruiser (outfitted)	Police Department	35,110
Ford Explorer Cruiser (outfitted)	Police Department	35,110
Zoll Defibrillator	Ambulance	31,788
Jaws of Life Combi-Tool	Fire Department	10,287
Polaris Ranger	6X6 UTV	22,000



The remaining change resulted from depreciation expense.

Additional information on capital assets can be found in the footnotes to the financial statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$4,551,651, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the footnotes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Enfield's finances for all of those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of the Town Manager
23 Main Street, PO Box 373
Enfield, New Hampshire 03748



BASIC FINANCIAL STATEMENTS



EXHIBIT 1
TOWN OF ENFIELD, NEW HAMPSHIRE
Statement of Net Position
December 31, 2016

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 4,660,841
Investments	1,820,442
Intergovernmental receivable	66,349
Other receivables, net of allowance for uncollectibles	1,303,472
Tax deeded property held for resale	34,820
Capital assets, not being depreciated:	
Land	1,856,134
Construction in progress	411,086
Capital assets, net of accumulated depreciation:	
Buildings and building improvements	1,715,405
Machinery, vehicles and equipment	1,535,764
Infrastructure	6,154,715
Total assets	<u>19,559,028</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	<u>790,150</u>
LIABILITIES	
Accounts payable	322,389
Accrued payroll and benefits	47,484
Contract payable	55,993
Accrued interest payable	97,396
Intergovernmental payable	4,831,727
Noncurrent obligations:	
Due within one year:	
Bonds and notes payable	141,133
Capital leases payable	103,153
Compensated absences payable	10,639
Due in more than one year:	
Bonds and notes payable	3,528,636
State revolving fund loan payable	257,096
Capital leases payable	521,633
Compensated absences payable	117,263
Net pension liability	3,390,822
Total liabilities	<u>13,425,364</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to pensions	207,536
Unearned revenue	3,625
Total deferred inflows of resources	<u>211,161</u>
NET POSITION	
Net investment in capital assets	7,121,453
Restricted for:	
Endowments:	
Nonexpendable	204,101
Expendable	31,050
Other purposes	445,375
Unrestricted	(1,089,326)
Total net position	<u>\$ 6,712,653</u>

The notes to the financial statements are an integral part of this statement.



EXHIBIT 2
TOWN OF ENFIELD, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2016

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 2,015,671	\$ 9,446	\$ -	\$ (2,006,225)
Public safety	1,168,612	3,641	26,483	(1,138,488)
Highways and streets	1,200,890	82	143,321	(1,057,487)
Sanitation	1,080,591	395,775	-	(684,816)
Water distribution and treatment	174,513	201,331	-	26,818
Health	2,151	-	-	(2,151)
Welfare	27,652	-	-	(27,652)
Culture and recreation	319,279	42,737	-	(276,542)
Conservation	3,515	100	-	(3,415)
Economic development	10,001	-	-	(10,001)
Interest on long-term debt	128,637	-	-	(128,637)
Capital outlay	43,885	-	-	(43,885)
Total primary government	<u>\$ 6,175,397</u>	<u>\$ 653,112</u>	<u>\$ 169,804</u>	<u>(5,352,481)</u>
General revenues:				
Property taxes				3,939,050
Other taxes				146,264
Licenses and permits				1,065,068
Grants and contributions not restricted to specific programs				239,415
Miscellaneous				231,992
Total general revenues				<u>5,621,789</u>
Change in net position				269,308
Net position, beginning				<u>6,443,345</u>
Net position, ending				<u>\$ 6,712,653</u>



EXHIBIT 3
TOWN OF ENFIELD, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2016

	General	Sewer	Expendable Trust	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,996,052	\$ -	\$ 363,163	\$ 1,301,626	\$ 4,660,841
Investments	252,886	-	1,138,894	428,662	1,820,442
Receivables, net of allowance for uncollectibles:					
Taxes	926,568	-	-	-	926,568
Accounts	205,119	118,779	-	53,006	376,904
Intergovernmental	-	-	-	56,309	56,309
Interfund receivable	694,913	-	-	5,440	700,353
Tax deeded property held for resale	34,820	-	-	-	34,820
Total assets	<u>\$ 5,110,358</u>	<u>\$ 118,779</u>	<u>\$ 1,502,057</u>	<u>\$ 1,845,043</u>	<u>\$ 8,576,237</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 223,566	\$ 95,567	\$ -	\$ 3,256	\$ 322,389
Accrued salaries and benefits	45,413	973	-	1,098	47,484
Contracts payable	-	-	-	55,993	55,993
Intergovernmental payable	4,831,727	-	-	-	4,831,727
Interfund payable	4,388	636,592	8,726	50,647	700,353
Total liabilities	<u>5,105,094</u>	<u>733,132</u>	<u>8,726</u>	<u>110,994</u>	<u>5,957,946</u>
Deferred inflows of resources:					
Deferred revenue	<u>773,169</u>	<u>30,962</u>	<u>-</u>	<u>16,476</u>	<u>820,607</u>
Fund balances:					
Nonspendable	34,820	-	-	204,101	238,921
Restricted	55,629	-	165,985	421,097	642,711
Committed	-	-	1,327,346	1,141,386	2,468,732
Assigned	6,508	-	-	-	6,508
Unassigned	(864,862)	(645,315)	-	(49,011)	(1,559,188)
Total fund balances	<u>(767,905)</u>	<u>(645,315)</u>	<u>1,493,331</u>	<u>1,717,573</u>	<u>1,797,684</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,110,358</u>	<u>\$ 118,779</u>	<u>\$ 1,502,057</u>	<u>\$ 1,845,043</u>	<u>\$ 8,576,237</u>



EXHIBIT 4
TOWN OF ENFIELD, NEW HAMPSHIRE
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position
December 31, 2016

Total fund balances of governmental funds (Exhibit 3)		\$ 1,797,684
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	\$ 16,415,604	
Less accumulated depreciation	<u>(4,742,500)</u>	11,673,104
Long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds		
Long-term intergovernmental receivable		10,040
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (700,353)	
Payables	<u>700,353</u>	-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Deferred tax revenue	\$ 742,293	
Deferred ambulance revenue	27,251	
Deferred water charges	16,476	
Deferred sewer charges	<u>30,962</u>	816,982
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(97,396)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes outstanding	\$ 3,669,769	
State revolving fund loan payable	257,096	
Capital leases outstanding	624,786	
Compensated absences payable	127,902	
Net pension liability	<u>3,390,822</u>	(8,070,375)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 790,150	
Deferred inflows of resources related to pensions	<u>(207,536)</u>	582,614
Total net position of governmental activities (Exhibit 1)		<u>\$ 6,712,653</u>



EXHIBIT 5
TOWN OF ENFIELD, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016

	General	Sewer	Expendable Trust	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 3,715,799	\$ -	\$ -	\$ 324,731	\$ 4,040,530
Licenses, permits and fees	1,065,068	-	-	-	1,065,068
Intergovernmental	382,736	-	-	26,483	409,219
Charges for services	99,922	394,809	-	203,708	698,439
Miscellaneous	141,864	-	11,151	153,450	306,465
Total revenues	<u>5,405,389</u>	<u>394,809</u>	<u>11,151</u>	<u>708,372</u>	<u>6,519,721</u>
Expenditures:					
Current:					
General government	1,939,703	-	2,800	1,590	1,944,093
Public safety	1,040,990	-	-	24,893	1,065,883
Highways and streets	1,131,508	-	-	-	1,131,508
Sanitation	511,778	497,373	-	-	1,009,151
Water distribution and treatment	-	-	-	157,497	157,497
Health	2,151	-	-	-	2,151
Welfare	27,178	-	-	-	27,178
Culture and recreation	244,992	-	1,470	72,952	319,414
Conservation	1,515	-	-	2,000	3,515
Economic development	10,001	-	-	-	10,001
Debt service:					
Principal	148,842	6,484	-	86,031	241,357
Interest on long-term debt	27,553	3,420	-	91,974	122,947
Interest on tax anticipation note	4,112	-	-	-	4,112
Capital outlay	487,384	-	-	286,849	774,233
Total expenditures	<u>5,577,707</u>	<u>507,277</u>	<u>4,270</u>	<u>723,786</u>	<u>6,813,040</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(172,318)</u>	<u>(112,468)</u>	<u>6,881</u>	<u>(15,414)</u>	<u>(293,319)</u>
Other financing sources (uses):					
Transfers in	138,959	-	342,983	1,052	482,994
Transfers out	(342,983)	-	(138,691)	(1,320)	(482,994)
Long-term debt issued	250,000	-	-	257,096	507,096
Inception of capital leases	199,000	-	-	-	199,000
Total other financing sources and uses	<u>244,976</u>	<u>-</u>	<u>204,292</u>	<u>256,828</u>	<u>706,096</u>
Net change in fund balances	72,658	(112,468)	211,173	241,414	412,777
Fund balances, beginning	(840,563)	(532,847)	1,282,158	1,476,159	1,384,907
Fund balances, ending	<u>\$ (767,905)</u>	<u>\$ (645,315)</u>	<u>\$ 1,493,331</u>	<u>\$ 1,717,573</u>	<u>\$ 1,797,684</u>



EXHIBIT 6
TOWN OF ENFIELD, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2016

Net change in fund balances of governmental funds (Exhibit 5)		\$ 412,777
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 914,743	
Depreciation expense	<u>(367,028)</u>	547,715
The net effect of other transactions involving capital assets is to decrease net position.		(147,621)
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (482,994)	
Transfers out	<u>482,994</u>	-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in deferred tax revenue	\$ 44,784	
Change in deferred ambulance fees	(15,141)	
Change in deferred water charges	(2,377)	
Change in deferred sewer charges	<u>(8,449)</u>	18,817
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Issuance of bonds	\$ (250,000)	
State revolving loan draws	(257,096)	
Inception of capital lease	(199,000)	
Repayment of bonds and notes principal	160,936	
Amortization of loan forgiveness	(2,510)	
Repayment of capital lease principal	<u>82,930</u>	(464,740)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ (1,577)	
Increase in compensated absences payable	<u>(10,618)</u>	(12,195)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.		
Town pension contributions	\$ 262,220	
Cost of benefits earned, net of employee contributions	<u>(347,665)</u>	(85,445)
Change in net position of governmental activities (Exhibit 2)		<u>\$ 269,308</u>



EXHIBIT 7
TOWN OF ENFIELD, NEW HAMPSHIRE
General Fund
Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2016

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 3,766,313	\$ 3,760,583	\$ (5,730)
Licenses, permits and fees	1,058,130	1,065,068	6,938
Intergovernmental	382,736	382,736	-
Charges for services	107,430	99,922	(7,508)
Miscellaneous	72,400	141,726	69,326
Total revenues	<u>5,387,009</u>	<u>5,450,035</u>	<u>63,026</u>
EXPENDITURES			
Current:			
General government	2,103,118	1,938,863	164,255
Public safety	1,029,090	1,040,990	(11,900)
Highways and streets	1,162,141	1,131,508	30,633
Sanitation	544,872	511,778	33,094
Health	2,495	2,151	344
Welfare	34,954	27,178	7,776
Culture and recreation	249,514	244,992	4,522
Conservation	2,150	1,515	635
Economic development	10,000	10,001	(1)
Debt service:			
Principal	130,088	148,842	(18,754)
Interest on long-term debt	25,418	25,165	253
Interest on tax anticipation note	-	4,112	(4,112)
Other debt service	2,388	2,388	-
Capital outlay	<u>530,727</u>	<u>288,384</u>	<u>242,343</u>
Total expenditures	<u>5,826,955</u>	<u>5,377,867</u>	<u>449,088</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(439,946)</u>	<u>72,168</u>	<u>512,114</u>
Other financing sources (uses):			
Transfers in	333,929	138,959	(194,970)
Transfers out	(342,983)	(342,983)	-
Long-term debt issued	250,000	250,000	-
Inception of capital lease	<u>199,000</u>	<u>-</u>	<u>(199,000)</u>
Total other financing sources and uses	<u>439,946</u>	<u>45,976</u>	<u>(393,970)</u>
Net change in fund balance	<u>\$ -</u>	<u>118,144</u>	<u>\$ 118,144</u>
Decrease in nonspendable fund balance		43	
Decrease in restricted fund balance		2,600	
Unassigned fund balance, beginning		<u>(243,356)</u>	
Unassigned fund balance, ending		<u>\$ (122,569)</u>	



EXHIBIT 8
TOWN OF ENFIELD, NEW HAMPSHIRE
Sewer Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2016

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 508,100	\$ 394,809	\$ (113,291)
EXPENDITURES			
Current:			
Sanitation	498,196	497,373	823
Debt service:			
Principal	6,484	6,484	-
Interest	3,420	3,420	-
Total expenditures	508,100	507,277	823
Net change in fund balance	\$ -	(112,468)	\$ (112,468)
Unreserved fund balance, beginning		(532,847)	
Unreserved fund balance, ending		\$ (645,315)	



EXHIBIT 9
TOWN OF ENFIELD, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2016

	Private Purpose Trust	Agency
Assets:		
Cash and cash equivalents	\$ 3,171	\$ 3,322
Investments	48,157	-
Total assets	<u>51,328</u>	<u>3,322</u>
Liabilities:		
Accounts payable	108	-
Due to other governmental units	598	-
Due to developers	-	3,322
Total liabilities	<u>706</u>	<u>3,322</u>
Net position:		
Held in trust for specific purposes	<u>\$ 50,622</u>	<u>\$ -</u>



EXHIBIT 10
TOWN OF ENFIELD, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2016

	Private Purpose Trust
Additions:	
New funds	\$ 96
Interest and dividends	802
Total additions	<u>898</u>
Deductions:	
Trust distributions	<u>802</u>
Change in net position	96
Net position, beginning	50,526
Net position, ending	<u><u>\$ 50,622</u></u>



NOTES TO THE BASIC FINANCIAL STATEMENT



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016**

I. Summary of Significant Accounting Principles

I.A. Introduction

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Enfield (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended December 31, 2016.

I.B. Financial Reporting Entity – Basis of Presentation

I.B.1. *Entity Defined*

The Town of Enfield is a municipal corporation governed by a board of selectmen consisting of three members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

I.B.2. *Government-Wide and Fund Financial Statements*

Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Individual funds are not displayed.

The statement of activities reports the direct expenses of a given function offset by program revenues directly connected with the functional program. Direct expenses are those that are clearly identifiable with a specific function. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services and operating grants and contributions, which finance annual operating activities including restricted investment income. These revenues are subject to externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016**

Fund Financial Statements

Fund financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual, governmental funds are reported in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

I.B.3. *Measurement Focus, Basis of Accounting and Financial Statement Presentation*

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements, except that the Town has not reported its annual cost for postemployment benefits other than pension (OPEB) or its net OPEB obligation liability, if any, in the government-wide financial statements as required by GASB Statement No. 45.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

The agency funds are custodial in nature and do not measure results of operations.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be available if they are collected within sixty days of the end of the fiscal year. However, on the budgetary basis, tax revenue is not so deferred in accordance with the instructions of the State of New Hampshire Department of Revenue Administration. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond and note principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
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payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

I.B.4. Fund Types and Major Funds

Governmental Funds

The Town reports the following major governmental funds:

General Fund – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds

Sewer Fund – Accounts for all revenues and expenditures related to the Town’s sewage disposal operations.

Expendable Trust Fund – This fund is operated as a capital project fund and used to account for funds established by Town Meeting as capital reserve or other expendable trust funds for the purpose of future capital outlays.

The Town also reports seven nonmajor governmental funds.

Fiduciary Funds

The Town reports the following fiduciary funds:

Private Purpose Trust Funds – Account for financial resources of the Town used only for the benefit of other entities or individuals.

Agency Funds – Account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. The Town’s agency funds are used to account for performance bonds held in escrow.

I.C. Assets, Liabilities, and Net Position or Fund Equity

I.C.1. Cash and Investments

The laws of the State of New Hampshire require that the Town’s treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New



**TOWN OF ENFIELD, NEW HAMPSHIRE
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Hampshire in value at least equal to the amount of the deposit in each case.

Investments are stated at fair value based on quoted market prices.

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

I.C.2. *Capital Assets and Depreciation*

Generally, the Town's property, plant and equipment with useful lives of more than one year are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at fair value on the date donated. The Town generally capitalizes assets with cost of \$10,000 or more as purchases and construction outlays occur. The cost of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective account, and the resulting gain or loss is recorded in operations. Estimated useful lives, for depreciable assets are as follow:

	<u>Years</u>
Buildings and building improvements	20-50
Machinery, vehicles and equipment	5-20
Infrastructure	30-75

I.C.3. *Long-Term Liabilities*

In the government-wide financial statements, outstanding debt is reported as liabilities. The balance of long-term debt and other long-term liabilities are not reported in the governmental funds.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
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I.C.4. *Compensated Absences*

Eligible employees earn vacation benefits in varying amounts depending on the number of years of employment, and can carry no more than the number of hours earned in the prior year. Employees are entitled to their vacation leave upon termination.

Eligible employees are granted sick leave benefits at the rate of eight (8) hours, (proportioned for less than full-time employees), for each calendar month of continuous employment, to a maximum accrual of 480 hours. Employees are entitled to 50% of their unused sick leave upon termination of employment if the employee is at least 55 years old or has had at least 20 years of Town employment.

I.C.5. *Equity*

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.
- Restricted for endowments, which consists of the balance of the permanent funds where the principal must be permanently invested, and the income is allowed to be used only for the purpose of the fund.
- Restricted for other purposes, which consists of the balance of the library fund and grants fund whose purpose is restricted by state law or outside grantors and donors, and the restricted lease escrow account.
- Unrestricted, which consists of the remaining balance of net position.

The governmental funds report the following components of fund balance:

- Nonspendable, which consists of endowments in the permanent funds, and tax deeded property held by the Town for resale.
- Restricted, representing the expendable income portion of the permanent funds, the library fund, grants and donations received, but not yet spent, and the balance of the capital lease escrow account.
- Committed, representing the balances for which the intended use has been established by Town Meeting vote, and would normally require an equally formal action to remove those commitments.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
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- Assigned, which consists of balances for which the intended use is established by the Board of Selectmen in the form of an encumbrance.
- Unassigned, which consists of the deficit balances of the General Fund, Sewer Fund and nonmajor Capital Project Fund.

I.C.6. *Use of Estimates*

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

II. Stewardship, Compliance and Accountability

II.A. Budgetary Information

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General and Sewer Funds, as well as some of the nonmajor funds. Unless encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. In 2016, there was no fund balance from 2015 to use.

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders and contracts) outstanding at year-end are reported as commitments or assignments of fund balances and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures in the General Fund are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, conservation, economic development, debt service and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
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DECEMBER 31, 2016**

II.B. Reconciliation of General Fund Budgetary Basis to GAAP

The following reconciles the budgetary basis to the GAAP basis for the General Fund. There is no difference between budgetary basis and GAAP in the Sewer Fund. The Permanent Fund does not have a formal budget.

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 5,838,994
Adjustments:	
Basis difference:	
Capital lease inception	199,000
Tax revenue deferred in the prior year	697,509
Tax revenue deferred in the current year	(742,293)
Perspective difference:	
Interest earned on lease proceeds	138
Per Exhibit 5 (GAAP basis)	<u>\$ 5,993,348</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 5,720,850
Adjustments:	
Basis difference:	
Encumbrances, beginning	6,148
Encumbrances, ending	(6,508)
Capital lease inception	199,000
Perspective difference:	
Expenditure of lease proceeds held in escrow	1,200
Per Exhibit 5 (GAAP basis)	<u>\$ 5,920,690</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ (122,569)
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(742,293)
Per Exhibit 3 (GAAP basis)	<u>\$ (864,862)</u>

II.C. Deficit Fund Balances

The General Fund reports an unassigned fund deficit at year-end of \$864,862, which is mostly due to deferral of all taxes not collected within sixty days of year-end as required by generally accepted accounting principles for governments. On the budgetary basis, which is what the Town uses in setting the tax rate, such taxes are not deferred, and the deficit is \$122,569. The deficit was carried forward from prior years, and was reduced on the budgetary basis by \$120,787 from the prior year.

The Sewer Fund reports an unassigned fund deficit at year-end of \$645,315, and the nonmajor Capital Project Fund, \$49,011. These deficits will be made up by adjusting sewer user rates and a future transfer from the expendable trust fund, respectively.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016**

III. Detailed Notes on Funds and Government-Wide Statements

III.A. Assets

III.A.1. Investments

As of December 31, 2016, the Town's reporting entity had the following investments:

Certificates of Deposit	\$ 1,484,170
Mutual Funds	131,543
New Hampshire Public Deposit Investment Pool	252,886
	<u>\$ 1,868,599</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 1,820,442
Fiduciary funds - statement of fiduciary net position (Exhibit 7)	48,157
Total	<u>\$ 1,868,599</u>

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. New Hampshire law limits investments to those described in Note I.C.1. The Town's investment policy does not place any further restrictions on its investment choices.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town's investment policy limits concentration of investments with a specific maturity.

III.A.2. Receivables, Uncollectible Accounts and Deferred Revenue

Property Taxes Receivable and Property Tax Calendar

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 12% per annum on all taxes not received by the due date. The first billing is an estimate only based on half of the previous year's billing.

The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien should be executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of lien taxes. Properties not redeemed within two years of the date of



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
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the tax lien should be deeded to the Town. The tax collector executed a tax lien for uncollected 2014 property taxes on May 9, 2016.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Mascoma Valley Regional School District, Eastman Village District and Grafton County. The Town is responsible for the collection of all these taxes. During the annual tax rate setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

The net assessed valuation as of April 1, 2016, upon which the 2016 property tax levy was based was:

For the New Hampshire education tax	\$ 522,727,696
For all other taxes	\$ 529,481,096

The tax rates and amounts assessed for the year ended December 31, 2016 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$7.00	\$ 3,710,587
School portion:		
State of New Hampshire	\$2.38	1,242,817
Local	\$15.20	8,046,239
County portion	\$1.96	1,036,713
Precinct portion:		
Eastman Village	\$1.62	24,730
Total property taxes assessed		<u>\$ 14,061,086</u>

This note continues on the following page.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
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DECEMBER 31, 2016**

The following details the taxes receivable at year-end:

Property:	
Levy of 2016	\$ 572,420
Unredeemed (under tax lien):	
Levy of 2015	191,653
Levy of 2014	127,132
Levy of 2013	27,046
Levy of 2012	7,231
Levy of 2011	7,229
Levy of 2010	8,287
Excavation tax	570
Less: allowance for estimated uncollectible taxes	(15,000)
Net taxes receivable	<u>\$ 926,568</u>

Other Receivables

Other significant receivables include amounts due from customers for ambulance service, franchise fees, lease reimbursement, and the sale of town owned property in the General Fund, water and sewer charges in the Special Revenue Funds, and a draw from the State Revolving Fund for the sewer force main construction. The receivables are as follow:

Accounts	\$ 465,904
Intergovernmental	56,309
Less: allowance for uncollectible amounts	(89,000)
Net total receivables	<u>\$ 433,213</u>

Deferred Inflows of Resources

Deferred revenue in the governmental funds of \$820,607 at December 31, 2016 represents \$3,625 of prepaid taxes to be applied to subsequent levies, and \$742,293 of property taxes, \$27,251 of ambulance charges, \$30,962 of sewer rents and \$16,476 of water charges that were not collected within sixty days after the year ended, and therefore, are deferred in accordance with generally accepted accounting principles. In the Governmental Activities, only the prepaid taxes are reported as unearned revenue.



TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
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III.A.3. Capital Assets

Changes in Capital Assets

The following table provides a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 2,037,495	\$ -	\$ (181,361)	\$ 1,856,134
Construction in progress	153,990	257,096	-	411,086
Total capital assets not being depreciated	2,191,485	257,096	(181,361)	2,267,220
Being depreciated:				
Buildings and building improvements	2,426,518	-	(14,000)	2,412,518
Machinery, equipment and vehicles	4,076,350	256,930	(71,666)	4,261,614
Infrastructure	7,079,729	400,717	(6,194)	7,474,252
Total capital assets being depreciated	13,582,597	657,647	(91,860)	14,148,384
Total all capital assets	15,774,082	914,743	(273,221)	16,415,604
Less accumulated depreciation:				
Buildings and building improvements	(685,685)	(11,918)	490	(697,113)
Machinery, equipment and vehicles	(2,688,501)	(156,265)	118,916	(2,725,850)
Infrastructure	(1,126,886)	(198,845)	6,194	(1,319,537)
Total accumulated depreciation	(4,501,072)	(367,028)	125,600	(4,742,500)
Net book value, capital assets being depreciated	9,081,525	290,619	33,740	9,405,884
Net book value, all capital assets	\$ 11,273,010	\$ 547,715	\$ (147,621)	\$ 11,673,104

Depreciation Expense

Depreciation expense was charged to functions of the Town as follows:

General government	\$ 21,739
Public safety	51,146
Highways and streets	202,472
Sanitation	72,627
Water distribution	17,158
Culture and recreation	1,886
Total depreciation expense	<u>\$ 367,028</u>



TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
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III.B. Liabilities

III.B.1. Intergovernmental Payable

The amount due to other governments at December 31, 2016 of \$4,831,727 consists of \$4,828,963 due to the Mascoma Valley Regional School District representing the balance of the 2016-2017 district assessment, \$2,743 for state fees collected by the Town, and \$21 owed to the Village District of Eastman for the balance of the annual assessment.

III.B.2. Short-Term Borrowing

On June 6, 2016, the Town issued \$1,500,000 in a tax anticipation note, with an interest rate of 2.13%. This note was repaid on July 27, 2016. The Town paid \$4,112 in interest costs on this note.

III.B.3. Long-Term Liabilities

General obligation bonds and notes are approved by the voters and repaid with general revenues (property taxes). Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 12/31/2016	Current Portion
General obligation bonds and notes payable:						
Drinking water	\$ 317,951	2002	2021	2.976-4.580	\$ 61,107	\$ 14,732
Clean water	\$ 291,820	2011	2030	2.864	225,840	13,340
Rt. 4 water/sewer extension	\$ 3,200,000	2013	2042	2.950-4.375	2,940,788	75,255
Jones Hill Road	\$ 265,000	2014	2024	2.763	212,000	26,500
Boys Camp Road Bridge	\$ 250,000	2016	2030	2.95	230,034	11,306
					<u>3,669,769</u>	<u>141,133</u>
State revolving fund loan					257,096	-
Capital leases payable:						
DPW vehicles	\$ 300,000	2013	2022	2.5	188,805	29,557
Cruiser	\$ 29,900	2013	2017	4.98	8,028	8,028
DPW vehicle and cruiser	\$ 290,000	2014	2024	2.78	228,953	31,802
Cruisers, F550, Truck Bodies	\$ 199,000	2016	2023	3.15	199,000	33,766
					<u>624,786</u>	<u>103,153</u>
Compensated absences payable:						
Vested sick leave					81,547	6,650
Accrued vacation leave					46,355	3,989
					<u>127,902</u>	<u>10,639</u>
Net pension liability					3,390,822	-
					<u>\$ 8,070,375</u>	<u>\$ 254,925</u>



TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016

Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended December 31, 2016:

	General Obligation Bonds and Notes Payable	State Revolving Fund Loan Payable	Capital Leases Payable	Compensated Absences Payable	Net Pension Liability	Total
Balance, beginning	\$ 3,580,705	\$ -	\$ 508,716	\$ 117,284	\$ 2,609,808	\$ 6,816,513
Additions	250,000	257,096	199,000	10,618	781,014	1,497,728
Reductions	(160,936)	-	(82,930)	-	-	(243,866)
Balance, ending	<u>\$ 3,669,769</u>	<u>\$ 257,096</u>	<u>\$ 624,786</u>	<u>\$ 127,902</u>	<u>\$ 3,390,822</u>	<u>\$ 8,070,375</u>

Debt Service Requirements to Maturity

The annual debt service requirements to maturity for bonds and notes as of year-end are as follow:

Year Ending December 31,	Principal	Interest	Total
2017	\$ 141,133	\$ 113,423	\$ 254,556
2018	133,799	147,384	281,183
2019	136,633	142,721	279,354
2020	139,181	137,369	276,550
2021	137,830	129,969	267,799
2022-2026	667,901	571,497	1,239,398
2027-2031	675,197	440,522	1,115,719
2032-2036	650,026	304,078	954,104
2037-2041	805,242	148,863	954,105
2042	182,827	7,998	190,825
Totals	<u>\$ 3,669,769</u>	<u>\$ 2,143,824</u>	<u>\$ 5,813,593</u>

The annual debt service requirements to maturity for the capital leases are as follow:

Year Ending December 31,	Principal	Interest	Total
2017	\$ 103,153	\$ 17,754	\$ 120,907
2018	97,811	14,668	112,479
2019	92,548	11,904	104,452
2020	95,166	9,285	104,451
2021	80,581	6,592	87,173
2022-2024	155,527	7,256	162,783
Totals	<u>\$ 624,786</u>	<u>\$ 67,459</u>	<u>\$ 692,245</u>



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016**

Bonds and notes authorized and unissued as of December 31, 2016 were as follow:

Per Town Meeting Vote of	Purpose	Authorized Amount	Unissued Amount
March 12, 2016	Lakeview Condominium Sewer Force Main	\$ 2,500,000	\$ 2,242,904

III.C. Balances and Transfers – Payments Within the Reporting Entity

III.C.1. *Receivables and Payables*

Generally, outstanding balances between funds reported as “interfund receivables/payables” include outstanding charges by one fund to another for goods or services, subsidy commitments outstanding at year-end, or other miscellaneous amounts. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is also reported as “interfund receivables/payables.”

The following reports the interfund receivables and payables at year-end:

Receivable Fund	Payable Fund	Amount
General	Sewer	\$ 636,592
General	Expendable trust	8,726
General	Nonmajor	49,595
Nonmajor	General	4,388
Nonmajor	Nonmajor	1,052
		<u>\$ 700,353</u>

The amounts due to the General Fund represent reimbursements for expenditures paid on behalf of other funds. The amount due to the General Fund from the Nonmajor Funds represents a reimbursement of an overpayment made to the Conservation Commission Fund, and the amount due to the Nonmajor Funds from the Nonmajor Funds represents the distribution of Permanent Fund income to the Library Fund.

III.C.2. *Transfers*

Transfers within the reporting entity are substantially for the purposes of distributing taxes to the fund for which the appropriation was made, funding capital projects, and making additions to and using capital reserve accounts. The government-wide statement of activities eliminates transfers reported within the activities columns.



TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016

The following reports transfers within the reporting entity:

	Transfers In:		
	General Fund	Expendable Trust Fund	Nonmajor Funds
Transfers out:			
General fund	\$ -	\$ 342,983	\$ -
Expendable trust fund	138,691	-	-
Nonmajor funds	268	-	1,052
	<u>\$ 138,959</u>	<u>\$ 342,983</u>	<u>\$ 1,052</u>
			<u>\$ 482,994</u>

The transfers from the General Fund to the Expendable Trust Fund and from the Expendable Trust Fund to the General Fund, represent voted appropriations. The amount transferred from the Nonmajor Funds to the General Fund and Nonmajor Funds represents the distribution of income earned on Permanent Funds.

III.D. Components of Fund Balance

Fund balance is categorized in the following components as detailed in Note I.C.5:

	General Fund	Sewer Fund	Expendable Trust Fund	Nonmajor Funds
Nonspendable:				
Endowments	\$ -	\$ -	\$ -	\$ 204,101
Tax deeded property	34,820	-	-	-
Total nonspendable	<u>34,820</u>	<u>-</u>	<u>-</u>	<u>204,101</u>
Restricted:				
General government	301	-	-	31,050
Public safety	-	-	-	8,113
Culture and recreation	-	-	-	381,934
Capital outlay	55,328	-	165,985	-
Total restricted	<u>55,629</u>	<u>-</u>	<u>165,985</u>	<u>421,097</u>
Committed:				
Water distribution and treatment	-	-	-	379,394
Conservation	-	-	-	10,755
Capital outlay	-	-	1,327,346	751,237
Total committed	<u>-</u>	<u>-</u>	<u>1,327,346</u>	<u>1,141,386</u>
Assigned for general government	<u>6,508</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned	<u>(864,862)</u>	<u>(645,315)</u>	<u>-</u>	<u>(49,011)</u>
Total fund balance	<u>\$ (767,905)</u>	<u>\$ (645,315)</u>	<u>\$ 1,493,331</u>	<u>\$ 1,717,573</u>



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016**

IV. Other Information

IV.A. Risk Management

The Town's risk management activities are reported with governmental activities and recorded in the General Fund. During the year, the Town was a member of the NH Public Risk Management Exchange (Primex), which is organized to provide certain property and liability protection to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of Primex, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 through June 30 for property/liability and workers' compensation insurance. Contributions billed for 2016 to be recorded as an insurance expenditure/expense totaled \$46,704 for property/liability and \$65,567 for workers' compensation. The Town also paid \$2,579 for unemployment compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

IV.B. Retirement Pensions

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for the Town's police officers, fire personnel and other employees, and their beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available at www.nhrs.org or by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers, firefighters and other employees were 11.55%, 11.80% and 7.0% of gross earnings, respectively. The rates of contribution from the Town of Enfield were 26.38% for police, 29.16% for fire personnel, and 11.17% for other employees, which are actuarially determined to generate an amount that when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during the years 2014, 2015, and 2016 were \$243,441, \$257,878, and \$262,220, respectively. The amounts are paid on a monthly basis as due.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016**

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At December 31, 2016, the Town reported a liability of \$3,390,822 for its proportionate share of the net pension liability. The net pension liability is based upon the June 30, 2015 actuarial valuation, rolled forward to determine the net pension liability as of June 30, 2016. The roll-forward of the total pension liability from June 30, 2015 to June 30, 2016 reflects expected service and interest costs reduced by the actual benefit payments, refunds, and administrative expenses for the plan year. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2016, the Town's proportion was 0.0638%, which was a decrease of 0.0021% from its proportion measured as of June 30, 2015.

For the year 2016, the Town recognized pension expense of \$347,665. At year-end, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ -	\$ 164,718
Net differences between projected and actual earnings on pension plan investments	212,147	-
Changes in assumptions	417,302	
Differences between expected and actual experience	9,423	42,818
Town contributions subsequent to the measurement date	<u>151,278</u>	<u>-</u>
	<u>\$ 790,150</u>	<u>\$ 207,536</u>

The Town reported \$151,278 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year 2017.



TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016

Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follow:

Year Ended June 30,	
2017	\$ 71,002
2018	71,002
2019	149,142
2020	133,634
2021	6,556
	<u>\$ 431,336</u>

Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the actuarial valuation as of June 30, 2015, rolled forward to June 30, 2016. The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2010 to June 30, 2015. The following actuarial assumptions were applied to all periods included in the June 30, 2016 measurement:

Inflation	2.5%
Salary increases	5.6% average, including inflation
Investment rate of return	7.25% per year

Mortality rates were based on the RP-2014 Mortality Table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of net pension liability	\$ 4,356,975	\$ 3,390,822	\$ 2,589,551

Other actuarial assumptions, as well as detailed information about the pension plan's fiduciary net position, is available in the separately issued NHRS report.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016**

IV.C. Contingent Liabilities

Amounts received from grantor agencies are subject to audit and adjustments by such agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.



REQUIRED SUPPLEMENTARY INFORMATION



EXHIBIT 15
TOWN OF ENFIELD, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Pension Liability
New Hampshire Retirement System

For Tte Year Ended December 31,	Town's Proportion of Net Pension Liability	Town's Proportionate Share of the Net Pension Liability	Town's Covered- Employee Payroll	Town's Proportionate Share of the Net Pension Liability as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0690%	\$ 2,590,863	\$ 1,668,595	155.27%	66.3%
2015	0.0659%	\$ 2,609,808	\$ 1,749,061	149.21%	65.5%
2016	0.0638%	\$ 3,390,822	\$ 1,727,692	196.26%	58.3%



EXHIBIT 16
TOWN OF ENFIELD, NEW HAMPSHIRE
Schedule of the Town's Pension Contributions
New Hampshire Retirement System

For the Year Ended December 31,	Contractually Required Contribution	Contribution in Relation to the Contractually Required Contribution	Contribution Deficiency	Town's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2014	\$ 243,441	\$ (243,441)	\$ -	\$ 1,668,595	14.59%
2015	\$ 257,878	\$ (257,878)	\$ -	\$ 1,749,061	14.74%
2016	\$ 262,220	\$ (262,220)	\$ -	\$ 1,727,692	15.18%



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2016**

The Schedule of the Town's Proportionate Share of the Net Pension Liability and the Schedule of the Town's Pension Contributions are meant to present related information for ten years. Because this is the second year that the Town has presented the pension schedules, only three years are presented. An additional year's information will be added each year until there are ten years shown.



COMBINING AND INDIVIDUAL FUND SCHEDULES



EXHIBIT 13
TOWN OF ENFIELD, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2016

	Special Revenue Funds				Capital Project Fund	Permanent Fund	Total
	Library	Grants	Conservation Commission	Water	TIF District		
ASSETS							
Cash and cash equivalents	\$ 174,083	\$ 8,113	\$ 6,367	\$ 347,218	\$ 751,237	\$ 14,608	\$ 1,301,626
Investments	206,799	-	-	-	-	221,863	428,662
Receivables, net of allowance for uncollectibles:							
Accounts	-	-	-	53,006	-	-	53,006
Intergovernmental	-	-	-	-	-	-	56,309
Interfund receivable	1,052	-	4,388	-	-	-	5,440
Total assets	<u>\$ 381,934</u>	<u>\$ 8,113</u>	<u>\$ 10,755</u>	<u>\$ 400,224</u>	<u>\$ 751,237</u>	<u>\$ 236,471</u>	<u>\$ 1,845,043</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts payable	-	-	-	3,256	-	-	3,256
Accrued salaries and benefits	-	-	-	1,098	-	-	1,098
Contracts payable	-	-	-	-	55,993	-	55,993
Interfund payable	-	-	-	-	49,327	1,320	50,647
Total liabilities	-	-	-	<u>4,354</u>	<u>105,320</u>	<u>1,320</u>	<u>110,994</u>
Deferred inflows of resources:							
Deferred revenue	-	-	-	16,476	-	-	16,476
Fund balances:							
Nonspendable	-	-	-	-	-	204,101	204,101
Restricted	381,934	8,113	-	-	-	31,050	421,097
Committed	-	-	10,755	379,394	751,237	-	1,141,386
Unassigned	-	-	-	-	-	-	(49,011)
Total fund balances	<u>381,934</u>	<u>8,113</u>	<u>10,755</u>	<u>379,394</u>	<u>751,237</u>	<u>235,151</u>	<u>1,717,573</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 381,934</u>	<u>\$ 8,113</u>	<u>\$ 10,755</u>	<u>\$ 400,224</u>	<u>\$ 751,237</u>	<u>\$ 236,471</u>	<u>\$ 1,845,043</u>



EXHIBIT 14
TOWN OF ENFIELD, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2016

	Special Revenue Funds					TIF District	Capital Project Fund	Permanent Fund	Total
	Library	Grants	Conservation Commission	Water					
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,731	\$ -	\$ -	\$ 324,731
Intergovernmental	-	26,483	-	-	-	-	-	-	26,483
Charges for services	-	-	-	203,708	-	-	-	-	203,708
Miscellaneous	138,975	11,231	3	-	-	-	-	3,241	153,450
Total revenues	138,975	37,714	3	203,708	-	324,731	-	3,241	708,372
EXPENDITURES									
Current:									
General government	-	1,590	-	-	-	-	-	-	1,590
Public safety	-	24,893	-	-	-	-	-	-	24,893
Water distribution and treatment	-	-	-	157,497	-	-	-	-	157,497
Culture and recreation	50,341	22,611	-	-	-	-	-	-	72,952
Conservation	-	-	2,000	-	-	-	-	-	2,000
Debt service:									
Principal	-	-	-	12,724	73,307	-	-	-	86,031
Interest	-	-	-	3,035	88,939	-	-	-	91,974
Capital outlay	-	-	-	-	29,753	257,096	-	-	286,849
Total expenditures	50,341	49,094	2,000	173,256	191,999	257,096	-	-	723,786
Excess (deficiency) of revenues over (under) expenditures	88,634	(11,380)	(1,997)	30,452	132,732	(257,096)	-	3,241	(15,414)
Other financing sources (uses):									
Transfers in	1,052	-	-	-	-	-	-	-	1,052
Transfers out	-	-	-	-	-	-	-	(1,320)	(1,320)
Long-term debt issued	-	-	-	-	-	257,096	-	-	257,096
Total other financing sources and uses	1,052	-	-	-	-	257,096	-	(1,320)	256,828
Net change in fund balances	89,686	(11,380)	(1,997)	30,452	132,732	-	-	1,921	241,414
Fund balances, beginning	292,248	19,493	12,752	348,942	618,505	(49,011)	-	233,230	1,476,159
Fund balances, ending	\$ 381,934	\$ 8,113	\$ 10,755	\$ 379,394	\$ 751,237	\$ (49,011)	\$ -	\$ 235,151	\$ 1,717,573



EXHIBIT 15
TOWN OF ENFIELD, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2016

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 3,621,413	\$ 3,614,319	\$ (7,094)
Land use change	22,400	22,403	3
Timber	6,000	5,947	(53)
Excavation	1,500	754	(746)
Payments in lieu of taxes	-	4,000	4,000
Interest and penalties on delinquent taxes	115,000	113,160	(1,840)
Total taxes	<u>3,766,313</u>	<u>3,760,583</u>	<u>(5,730)</u>
Licenses, permits and fees:			
Business licenses and permits	530	529	(1)
Motor vehicle permits	975,000	974,854	(146)
Building permits	9,500	14,419	4,919
Other	73,100	75,266	2,166
Total licenses, permits and fees	<u>1,058,130</u>	<u>1,065,068</u>	<u>6,938</u>
Intergovernmental:			
State sources:			
Meals and rooms distributions	239,415	239,415	-
Highway block grant	143,321	143,321	-
Total intergovernmental	<u>382,736</u>	<u>382,736</u>	<u>-</u>
Charges for services:			
Income from departments	88,000	80,562	(7,438)
Other charges	19,430	19,360	(70)
Total charges for services	<u>107,430</u>	<u>99,922</u>	<u>(7,508)</u>
Miscellaneous:			
Sale of property	23,500	127,867	104,367
Interest on investments	2,900	2,739	(161)
Rent of property	-	5,450	5,450
Insurance dividends and reimbursements	46,000	5,841	(40,159)
Other	-	(171)	(171)
Total miscellaneous	<u>72,400</u>	<u>141,726</u>	<u>69,326</u>
Other financing sources:			
Transfers in:			
Expendable trust fund	328,405	138,691	(189,714)
Nonmajor funds	5,524	268	(5,256)
Long-term debt issued	250,000	250,000	-
Inception of capital lease	199,000	-	(199,000)
Total other financing sources	<u>782,929</u>	<u>388,959</u>	<u>(393,970)</u>
Total revenues and other financing sources	<u>\$ 6,169,938</u>	<u>\$ 5,838,994</u>	<u>\$ (330,944)</u>



EXHIBIT 16
TOWN OF ENFIELD, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2016

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 251,688	\$ 233,532	\$ -	\$ 18,156
Election and registration	-	89,210	83,551	-	5,659
Financial administration	-	231,724	208,328	6,400	16,996
Revaluation of property	6,148	30,000	36,040	108	-
Legal	-	12,000	10,306	-	1,694
Personnel administration	-	1,065,496	1,023,261	-	42,235
Planning and zoning	-	86,844	87,504	-	(660)
General government buildings	-	196,050	169,487	-	26,563
Cemeteries	-	7,100	8,536	-	(1,436)
Insurance, not otherwise allocated	-	50,250	48,058	-	2,192
Advertising and regional associations	-	36,705	29,900	-	6,805
Other	-	46,051	-	-	46,051
Total general government	6,148	2,103,118	1,938,503	6,508	164,255
Public safety:					
Police	-	654,163	657,993	-	(3,830)
Ambulance	-	121,614	127,171	-	(5,557)
Fire	-	120,412	111,940	-	8,472
Building inspection	-	56,241	66,051	-	(9,810)
Emergency management	-	2,500	-	-	2,500
Other	-	74,160	77,835	-	(3,675)
Total public safety	-	1,029,090	1,040,990	-	(11,900)
Highways and streets:					
Administration	-	560,491	550,406	-	10,085
Highways and streets	-	571,650	557,555	-	14,095
Street lighting	-	30,000	23,547	-	6,453
Total highways and streets	-	1,162,141	1,131,508	-	30,633
Sanitation:					
Administration	-	92,700	79,239	-	13,461
Solid waste collection	-	309,300	311,405	-	(2,105)
Solid waste disposal	-	134,000	121,134	-	12,866
Sewage collection and disposal	-	8,872	-	-	8,872
Total sanitation	-	544,872	511,778	-	33,094
Health:					
Administration	-	395	151	-	244
Pest control	-	2,100	2,000	-	100
Total health	-	2,495	2,151	-	344
Welfare:					
Administration and direct assistance	-	34,954	27,178	-	7,776

(continued)



EXHIBIT 16 (continued)
TOWN OF ENFIELD, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2016

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	-	82,460	82,164	-	296
Public library	-	160,194	160,117	-	77
Patriotic purposes	-	750	602	-	148
Other	-	6,110	2,109	-	4,001
Total culture and recreation	-	249,514	244,992	-	4,522
Conservation	-	2,150	1,515	-	635
Economic development	-	10,000	10,001	-	(1)
Debt service:					
Principal	-	130,088	148,842	-	(18,754)
Interest on long-term debt	-	25,418	25,165	-	253
Interest on tax anticipation note	-	-	4,112	-	(4,112)
Other debt service	-	2,388	2,388	-	-
Total debt service	-	157,894	180,507	-	(22,613)
Capital outlay:					
Machinery, vehicles and equipment	-	255,863	18,274	-	237,589
Improvements other than buildings	-	274,864	270,110	-	4,754
Total capital outlay	-	530,727	288,384	-	242,343
Other financing uses:					
Transfers out:					
Expendable trust funds	-	342,983	342,983	-	-
Total encumbrances, appropriations, expenditures and other financing uses	\$ 6,148	\$ 6,169,938	\$ 5,720,490	\$ 6,508	\$ 449,088



EXHIBIT 17
TOWN OF ENFIELD, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2016

Unassigned fund balance, beginning		\$ (243,356)
Changes:		
Budget summary:		
Revenue shortfall (Exhibit 15)	\$ (330,944)	
Unexpended balance of appropriations (Exhibit 16)	<u>449,088</u>	
Budget surplus		118,144
Decrease in nonspendable fund balance		43
Decrease in restricted fund balance		<u>2,600</u>
Unassigned fund balance, ending		<u><u>\$ (122,569)</u></u>



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S COMMUNICATION TO MANAGEMENT

To the Town Manager and Members of the Board of Selectmen
Town of Enfield
Enfield, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Enfield as of and for the year ended December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

General Fund Deficit – Repeat Finding

As noted in Note II.C. of the Financial Report, the General Fund is reporting a deficit unassigned fund balance at December 31, 2016 of \$864,862. The deficit is the result of the Town overexpending its budget in 2012, 2013 and 2014, as well as a budgeting error in 2014 and 2016. In 2015, there was a revenue shortfall in multiple line items resulting in a budget deficit. We recommend the Town take steps to reduce the deficit in accordance with RSA 41:9.

Sewer Deficit – Repeat Finding

The Sewer Fund reported a net decrease in fund balance during 2016 of \$112,468, and an ending deficit fund balance of \$645,315. This is the seventh year that this fund has reported significant losses in net income and deficit fund balances. We recommend that the Town continue to analyze its billing rates and structure to determine if rates are sufficient to support its operating activities, and if necessary, consider an annual General Fund appropriation to cover the budget deficit.



Capital Project Fund Deficit – Repeat Finding

The Capital Project Fund reported an ending deficit fund balance of \$49,011. This is the result of projects completed in past years. We recommend the Town transfer funds to close the projects out, as no future activity is expected.

This communication is intended solely for the information and use of management, the board of selectmen, and others within the Town of Enfield, and is not intended to be, and should not be, used by anyone other than these specified parties.

Roberts & Greene, PLLC

Concord, New Hampshire

January 25, 2018



2017 Un-Audited Balance Sheet

**Exclusive of Trust & Agency Funds, Special Revenue Funds
& General Long-Term Debt**

As of December 31, 2017

ASSETS:

Cash, Investments and Equivalents	4,718,370.26
Taxes Receivable	179,352.02
Tax Liens Receivable	309,156.85
Accounts Receivable	205,118.73
Due From Other Funds	3,263,456.54
TOTAL ASSETS:	\$8,675,454.40

LIABILITIES AND FUND EQUITY

Liabilities:

Accounts & Warrant Payable	281,671.94
Due to Other Governments	(283.16)
Due to School District	4,285,695.08
Due to Other Funds	3,595,460.87
Deferred Tax Revenue	769,543.69
Notes Payable - Current	0

Total Liabilities:	\$8,932,088.42
---------------------------	-----------------------

Fund Equity:

Appropriations	5,833,492.00
Expenditures	(6,348,871.50)
Encumbrances	(61,361.00)
Reserved for Encumbrances	67,868.50
Unreserved Fund Balance	(6,628,754.43)

Total Fund Equity:	(\$7,137,626.43)
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**TOTAL LIABILITIES
AND FUND EQUITY:**

\$1,794,461.99



2017 Tax Rate Breakdown



New Hampshire
Department of
Revenue
Administration

2017
\$26.01

Tax Rate Breakdown Enfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$3,945,746	\$534,764,871	\$7.38
County	\$1,010,313	\$534,764,871	\$1.89
Local Education	\$7,620,303	\$534,764,871	\$14.25
State Education	\$1,313,266	\$526,890,744	\$2.49
Total	\$13,889,628		\$26.01

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Eastman Village	\$24,663	\$15,414,100	\$1.60
Total	\$24,663		\$1.60

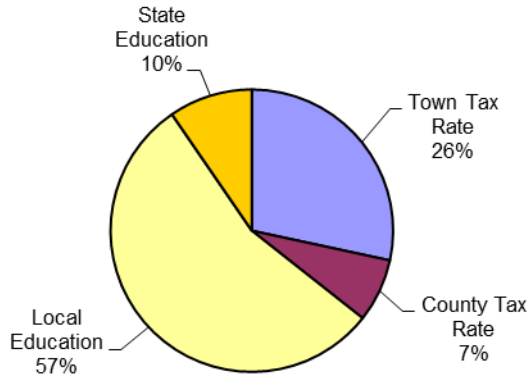
Tax Commitment Calculation	
Total Municipal Tax Effort	\$13,889,628
War Service Credits	(\$57,800)
Village District Tax Effort	\$24,663
Total Property Tax Commitment	\$13,856,491

Stephan Hamilton
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

11/6/2017



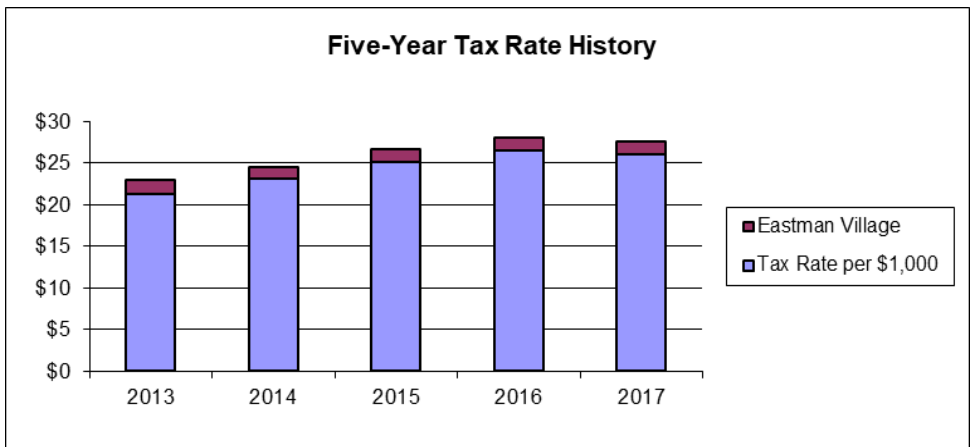
2017 Tax Rate





Five-Year Tax Rate History

Year	2013	2014	2015	2016	2017
Town Tax Rate	6.14	6.25	6.60	7.00	7.38
County Tax Rate	1.53	1.69	1.72	1.96	1.89
Local Education	11.20	12.75	14.29	15.20	14.25
State Education	2.45	2.47	2.47	2.38	2.49
Total Tax Rate	21.32	23.16	25.08	26.54	26.01
Eastman Village	1.50	1.41	1.53	1.62	1.60
Equalization Ratio	107.9%	99.6%	96.4%	99.3%	91%





Summary Inventory of Valuation

	2016	2017
Value of Land:		
Current Use (RSA 79-A)	817,196	806,716
Conservation Restriction (RSA 79-B)	0	6,528
Residential	206,365,600	206,417,800
Commercial/Industrial	15,473,800	14,275,600
Total Value of Taxable Land	222,656,596	221,506,644
Value of Buildings:		
Residential	275,949,100	279,169,700
Manufactured Housing (RSA 674:31)	4,861,500	4,871,400
Commercial/Industrial	21,136,600	23,046,800
Total Value of Taxable Buildings	301,947,200	307,087,900
Value of Public Utilities:	6,753,400	7,874,127
Total Valuation Before Exemptions:	531,357,196	536,468,671
Less Exemptions:		
Blind Exemptions (RSA 72:37)	15,000	15,000
Elderly Exemptions (RSA 72:39 – a & b)	1,361,100	1,288,800
Disabled Exemptions (RSA 72:37 – b)	500,000	400,000
Less Total Dollar Amount of Exemptions	1,876,100	1,703,800
Net Valuation on Which the Tax Rate for Municipal, County & Local Education Tax is Computed:	529,481,096	534,764,871
Less Public Utilities	6,753,400	7,874,127
Net Valuation Without Utilities on Which Tax Rate for State Education Tax is Computed:	522,727,696	526,890,744
Total Veterans' Tax Credits	56,800	57,800
Enfield Eastman Village District Precinct Valuation	15,265,600	15,414,100



Current Use Report

Land Category	Acres	Assessed Valuation
Farm Land	658.59	235,738
Forest Land	10,584.80	503,650
Forest Land w/Documented Stewardship	1,358.04	60,429
Unproductive Land	42.70	732
Wet Land	361.52	6,167
Total Acres in Current Use	13,005.65	806,716
Acres of the Total Receiving a Recreation Adjustment*	5,212.98	

*For information on properties that are accessible for limited recreation purposes please visit the Assessing Office at the Enfield Town Offices.

CURRENT USE

If you have 10 acres or more of undeveloped land you may be eligible for Current Use taxation. Please call the Assessor's Office for details at (603) 442-5406. Deadline for application is April 15.



Tax Exempt Properties as of April 1, 2017

Property Owner	Map – Lot	Non-Taxable Value
Chosen Vale Inc.	10-4-2	313,600
Chosen Vale Inc.	10A-75-A-1	1,335,800
Chosen Vale Inc.	10A-75-A-2	120,900
Chosen Vale Inc.	10A-75-A-3	168,900
Chosen Vale Inc.	10A-75-A-4	236,800
Chosen Vale Inc.	10A-75-A-9	241,700
Chosen Vale Inc.	10A-75-A-10	90,600
Chosen Vale Inc.	22-15	12,500
Dartmouth College Trustees	27-13	826,700
Enfield Community Church Corp.	31-5	204,500
Enfield Community Church Corp.	31-6	516,600
Enfield Community Church Corp.	31-40	20,500
Enfield Historical Society	39-14	99,100
Enfield Historical Society	47-13A	62,700
Enfield, Town of (Total value, 69 parcels)		
See Schedule of Town Property on page 186 for details		8,564,900
Enfield Village Association	34-42	198,100
LaSalette of Enfield, Inc.	10A-73	591,500
LaSalette of Enfield, Inc.	10A-74	97,600
LaSalette of Enfield, Inc.	10-4-1	1,038,900
LaSalette of Enfield, Inc.	10A-72	255,000
Living Waters Bible Church	15-84-1A	299,900
Mascoma Valley Reg. School Dist.	15-10	507,900
Mascoma Valley Reg. School Dist.	33-21	1,446,900
Sec. of Housing & Urban Development	12-3-3	225,500
State of NH, DOT	31-37	49,800
State of NH, DOT	34-48	77,600
State of NH, DOT	3-5	14,900
State of NH, DOT	6-24-1	6,500
State of NH, DOT	36-18	37,300
State of NH, DOT	32-43	27,600
State of NH, DOT	32-44	181,100
State of NH, DOT	22-34	32,400
State of NH	7-2	1,411



Property Owner	Map – Lot	Non-Taxable Value
State of NH	4-5	864
State of NH	8-17	107,200
State of NH	8-60	14,400
State of NH	8-61	51,700
State of NH	8-65	2,841,700
State of NH	8-64	50,800
State of NH	9-35	35,700
State of NH	8-6	160,100
State of NH	6-26	2,009,500
State of NH	7-10	274,100
State of NH	44-38	117,700
State of NH	6-44	53,300
State of NH	10-4	1,325,800
State of NH	10-3-3	368,200
State of NH	10-9	31,300
State of NH	43-8	130,500
State of NH	8-66	11,700
State of NH	32-45	16,600
State of NH	31-18	7,400
State of NH	32-46	731,300
Oak Grove Cemetery Association	31-7	210,000
St. Helena's Church	34-25	346,900
St. Helena's Church	34-26	278,500
Union Church of Enfield Center	39-10	281,900
United Methodist Church	37-33	288,000
United Methodist Church	37-34	315,900
Upper Valley Humane Society	3-4	998,300
Upper Valley Snowsports Foundation	6-30	400,500
Visions for Creative Housing Solutions	12-11	689,333
Whaleback Property Holding Trust	6-28	320,400
Total Value of Non-Taxable Property		\$30,575,308



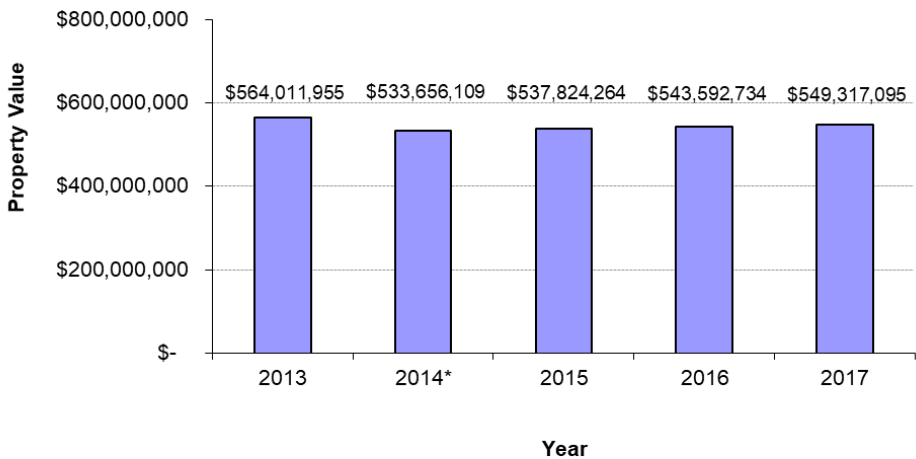
Five-Year Property Valuation History

Year	2013	2014*	2015	2016	2017
Value	564,011,955	533,656,109	537,824,264	543,592,734	549,317,095
Equalization Ratio**		99.6%	96.4%	99.3%	91.0%
% Inc. in Value		-5.69%	.78%	1.06%	1.04%

*Revaluation Year

** Equalization Ratio is the percentage of fair market value as determined by the State of New Hampshire, Department of Revenue Administration following a review of property sales within the municipality.

5-Year Property Valuation History



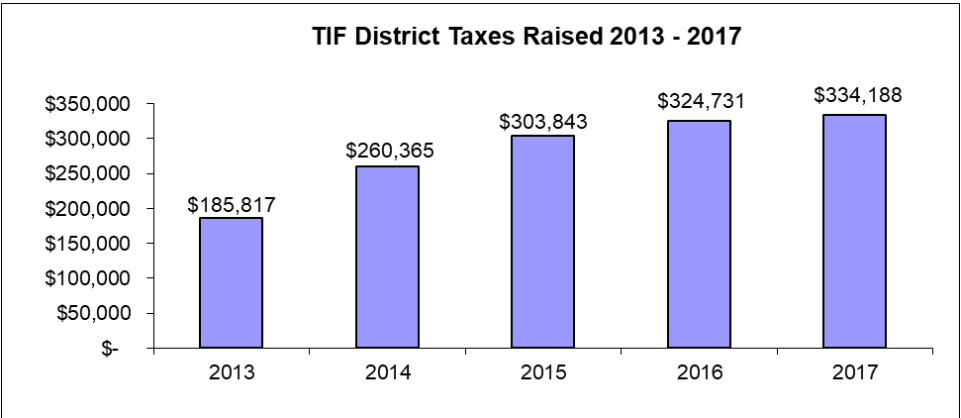


2017 Tax Increment Finance District Revenue

As of December 31, 2017

The Tax Increment Finance District was adopted on March 12, 2005
and amended March, 14, 2009.

Original Assessed Value (as amended March 14, 2009)	\$32,099,356
Retained Captured Assessed Value	12,848,424
Current Assessed Value	<u>44,947,780</u>
Taxes Raised to be retained for the TIF District	\$ 334,187.50



3-Year TIF District Revenue History

	2015	2016	2017
Current Assessed Value	\$44,214,313	\$44,334,894	\$44,947,780
Taxes Raised to be Retained for the TIF District	\$303,843.12	\$324,731.00	334,187.50
Total Taxes Raised Since Inception	\$ 2,236,027.99		



Tax Increment Finance District

As of December 31, 2017

Audited Balance as of 12/31/2016 \$ 751,237.00

Plus Additions:

Taxes Raised as of 12/31/2017	334,187.50	
NH State Aid Grant (Wastewater)	10,502.00	
State of NH Hazard Mitigation Grant	<u>212,601.00</u>	
Total Additions	557,290.50	1,308,527.50

Less Expenses:

Principal Expense	75,237.22	
Interest Expense	<u>87,008.70</u>	
Total Debt Service	162,245.92	
Lovejoy Brook Rd. Bridge	<u>246,762.61</u>	
Total TIF Project Expenses		<u>409,008.53</u>

Un-Audited Balance of TIF Fund as of 12/31/2017 \$ 899,518.97



Debt Service

Fiscal Year Ending December 31, 2017

Loan Date	Maturity Date	Purpose	Beginning Principal Balance 1/1/2017	Principal Payments & *Loan Forgiveness	Interest Payments & *Fees	Total Payments	Ending Principal Balance 12/31/2017
2002	2021	Water SRF Loan					
		2.976% Interest Rate		*2,510	*1,222		
		Funding: User Fees	61,108	12,222	1,208	17,162	46,376
2012	2030	Sewer Directional Bore					
		Variable Interest Rate					
		Not to exceed 3.744%					
		Funding: 50/50 Split					
		General Fund Tax			*4,517		
		Levy/Sewer Fund	225,839	13,340	1,951	19,808	212,499
2012	2022	Capital Lease					
		DPW Vehicles					
		2.5% Interest Rate					
		Funding: CIP Capital	188,805	28,837	5,441	34,278	159,968
		Reserves (CRF)					



Loan Date	Maturity Date	Purpose	Beginning Principal Balance 1/1/2017	Principal Payments & *Loan Forgiveness	Interest Payments & *Fees	Total Payments	Ending Principal Balance 12/31/2017
2013	2043	Route 4 Sewer/Water Ext. 2.95% Interest Rate Adjusted in 2018 Funding: TIF Funds	2,940,788	75,237	87,009	162,246	2,865,551
2013	2024	Jones Hill Road 2.763% Interest Rate Funding: CIP CRF	212,000	26,500	5,876	32,376	185,500
2013	2017	Cruiser Capital Lease 4.98% Interest Rate Funding: CIP CRF	8,028	8,028	400	8,428	0
2014	2023	Capital Lease DPW Vehicles/Cruiser 2.78% Interest Rate Funding: CIP CRF	197,151	32,686 (1)20,371	5,481	(1)38,167	144,094
2016	2023	Capital Lease DPW Vehicles/Cruisers 3.15% Interest Rate Funding: CIP CRF	199,000	33,766	6,269	40,035	165,234
2016	2031	Boys Camp Bridge & Mascoma Boat Launch 2.95% Interest Rate Funding: CIP CRF	230,034	13,649	6,822	20,471	216,385



Loan Date	Maturity Date	Purpose	Beginning Principal Balance 1/1/2017	Principal Payments & *Loan Forgiveness	Interest Payments & *Fees	Total Payments	Ending Principal Balance 12/31/2017
2017	2027	Capital Lease					
		DPW/Police/Fire/Water & Sewer Vehicles & Equip.					
		3.8% Interest Rate					
		Funding: CIP CRF	200,000	0	0	0	200,000
			\$4,462,753	\$267,146	\$126,196	\$372,971	\$4,195,607

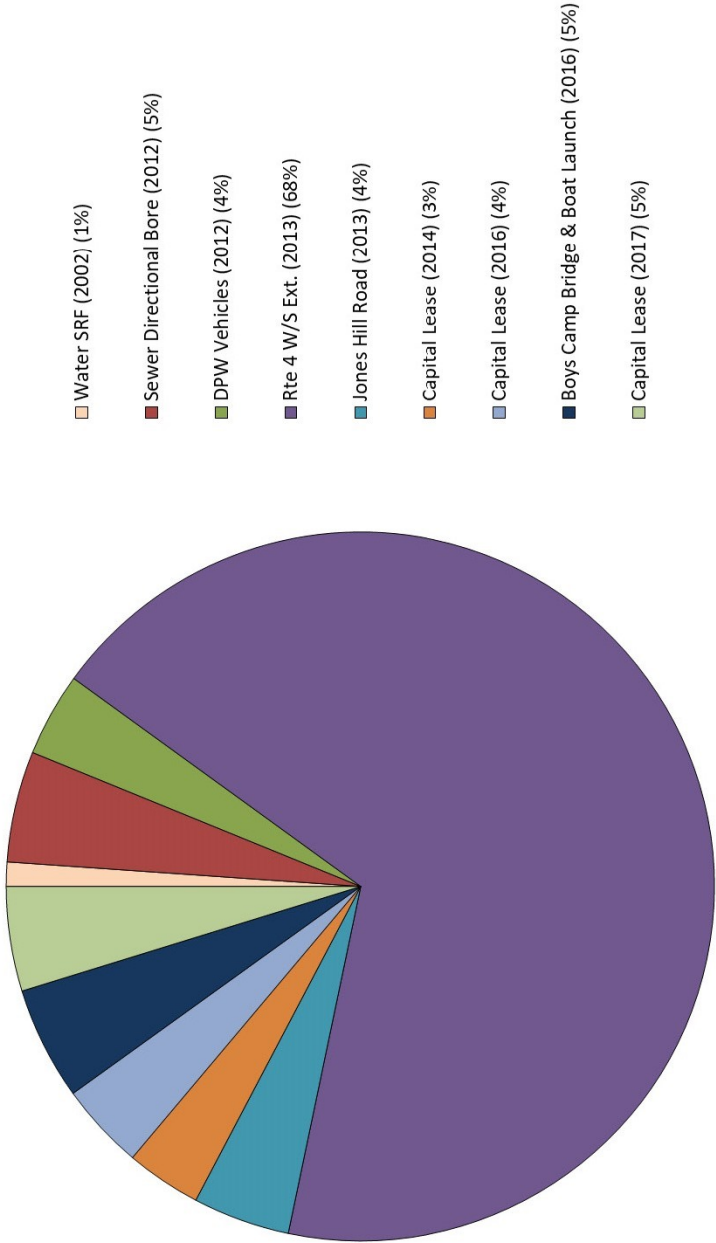
Note: Totals may have discrepancy of +/- \$1 due to rounding.

(1) Escrow Account closed and un-used principal applied to loan. Actual payment made on loan differs.



Bonds & Notes Outstanding

Fiscal Year Ending December 31, 2017



Schedule for Existing Long-Term Debt

As of December 31, 2017

Purpose:	2002 Water	2012 Sewer Force Main	2012 DPW Vehicles Lease	2013 Jones Hill Road	2013 Route 4 S/W Ext.
Loan Issued by	NH SRF	ARRA/NH SRF	SunTrust	Mascoma Bank	Mascoma Bank
Interest Rate	2.976%	Variable up to 3.744%	2.5%	2.763%	2.95%
Source of Funding	User Fees	50/50 – Tax Levy/User Fees	CIP CRF	CIP CRF	TIF Fund
Maturity Date	2022	2025	2023	2033	2043
Original Amount	\$317,951	\$583,640	\$300,000	\$265,000	\$3,200,000
Balance 12/31/2017	\$46,377	\$212,499	\$159,969	\$185,500	\$2,865,551
Scheduled Principal Payments (including Loan Forgiveness)					
2018	14,104	13,722	30,296	26,500	75,255
2019	13,268	14,115	31,054	26,500	65,454
2020	12,013	14,519	31,830	26,500	68,318
2021	6,992	14,935	32,626	26,500	71,307
2022		15,363	33,442	26,500	74,107
2023		15,803	721	26,500	77,668
2024		16,255		26,500	81,066
2025		16,721			84,613
2026		17,200			88,034
2027		17,692			92,166
2028		18,199			96,199



Purpose:	2002 Water	2012 Sewer Directional Bore	2012 DPW Vehicles Lease	2013 Jones Hill Road	2013 Route 4 S/W Ext. ⁽¹⁾
2029		18,720			100,407
2030		19,255			104,564
2031					109,375
2032					114,160
2033					119,154
2034					124,185
2035					129,801
2036					135,479
2037					141,407
2038					147,475
2039					154,045
2040					160,785
2041					167,819
2042					175,118
2043					111,576
Total Principal:	\$61,109*	\$225,839	\$188,805	\$212,000	\$2,942,848
Scheduled Interest Payments (including Fees)					
2018	1,844	6,086	3,981	5,125	86,991
2019	1,283	5,693	3,224	4,393	125,367
2020	756	5,289	2,447	3,671	122,503
2021	278	4,873	1,652	2,929	119,514
2022		4,445	836	2,197	116,714
2023		4,005	0	1,464	113,153
2024		3,553		734	109,755
2025		3,007			106,208
2026		2,608			102,787



Purpose:	2002 Water	2012 Sewer Directional Bore	2012 DPW Vehicles Lease	2013 Jones Hill Road	2013 Route 4 S/W Ext. ⁽¹⁾
2027		2,116			98,655
2028		1,609			94,622
2029		1,088			90,414
2030		552			86,256
2031					81,446
2032					76,661
2033					71,666
2034					66,636
2035					61,020
2036					55,342
2037					49,414
2038					43,346
2039					36,776
2040					30,036
2041					23,002
2042					15,703
2043					7,998
Total Interest:	\$6,591	\$51,392	\$16,860	\$26,371	\$2,080,901

*Difference due to rounding



Purpose:	2014 Capital Lease ⁽¹⁾	2016 Capital Lease ⁽²⁾	2016 Boys Camp Bridge & Mascoma Boat Launch	2017 Capital Lease ⁽³⁾
Loan Issued by	SunTrust	Farmers State Bank	Mascoma Bank	Farmers State Bank
Interest Rate	2.78%	3.15%	2.95%	3.8%
Source of Funding	CIP CRF	CIP CRF	CIP CRF	CIP CRF
Maturity Date	2023	2023	2031	2027
Original Amount	\$290,000	\$199,000	250,000	200,000
Balance 12/31/2017	\$144,094	\$165,234	216,384	200,000
Scheduled Principal Payments:				
2018	25,567	34,829	14,019	22,138
2019	26,277	35,927	14,433	22,979
2020	27,008	37,059	14,843	23,852
2021	27,759	20,947	15,296	24,759
2022	28,530	21,606	15,748	16,103
2023	29,324	14,866	16,212	16,715
2024			16,680	17,350
2025			17,182	18,009
2026			17,689	18,693
2027			18,211	19,404
2028			18,744	
2029			19,301	
Total Principal:	\$197,151	\$199,000	\$230,033	\$200,000
Scheduled Interest Payments:				
2017	5,481	6,269	9,166	7,600
2018	4,572	5,206	6,452	6,759
2019	3,861	4,108	6,039	5,886
2020	3,132	2,977	5,629	4,979
2021	2,380	1,809	5,175	4,038



Purpose:	2014 Capital Lease ⁽¹⁾	2016 Capital Lease ⁽²⁾	2016 Boys Camp Bridge& Mascoma Boat Launch	2017 Capital Lease ⁽³⁾
2022	1,608	1,149	4,724	3,426
2023	815	468	4,259	2,791
2024			3,792	2,132
2025			3,289	1,448
2026			2,782	737
2027			2,260	
2028			1,728	
2029			1,170	
2030			601	
Total Interest:	\$21,849	\$21,986	\$57,066	\$39,796

- ⁽¹⁾ Includes 2014 Town Meeting Warrant Article 9 – Public Works vehicles and Article 11 – Police cruiser
⁽²⁾ 2016 Town Meeting Warrant Article 5 – Includes Public Works truck & 2 dump bodies and 2 Police cruisers
⁽³⁾ 2017 Town Meeting Warrant Article 7 – Includes Police cruiser, Fire support vehicle, 11-ton mini excavator, 25-ton low bed trailer, vibratory roller



Purpose:	2018 Route 4A Sewer Extension ⁽⁴⁾	
Loan Issued by	USDA	
Interest Rate	2.25%	
Source of Funding	User Assessments	
Maturity Date	2046	
Original Amount	\$1,172,000	
Balance 1/12/2018	\$1,172,000	
Scheduled Payments:	Principal	Interest
2018	15143	13185
2019	30799	25857
2020	31,496	25,160
2021	32,208	24,448
2022	32,938	23,718
2023	33,682	22,974
2024	34,445	22,211
2025	35,224	21,432
2026	36,021	20,635
2027	36,836	19,820
2028	37,669	18,987
2029	38,522	18,134
2030	39,394	17,262
2031	40,285	16,371
2032	41,196	15,460
2033	42,128	14,528
2034	43,082	13,574
2035	44,056	12,600
2036	45,053	11,603
2037	46,073	10,583
2038	47,115	9,541
2039	48,181	8,475
2040	49,271	7,385
2041	50,386	6,270
2042	51,526	5,130
2043	52,692	3,964
2044	53,884	2,772
2045	55,104	1,552
2046	27,589	310
Total Payments:	\$1,172,000	\$413,939

⁽⁴⁾ The USDA loan closed in January 2018 but is reported in this 2017 Annual Report due to an anticipated payment in July 2018. The USDA financing of this project includes a grant of approximately \$948,000. Additional debt service from NH State Revolving Funds (NH SRF) will be reported at a later date when the project is complete, all project costs are known and an amortization schedule is available.



Comparative Statement of Revenues

As of December 31, 2017

Source of Revenue	Budgeted Revenues	Actual Revenues	Difference
General Fund (01)*			
Taxes:			
Land Use Change Tax	5,000.00	26,660.00	21,660.00
Yield Taxes	6,000.00	10,038.68	4,038.68
Payment in Lieu of Taxes	4,000.00	0	(4,000.00)
Excavation Taxes	1,000.00	118.86	(881.14)
Int./Penalties: Delinq. Tax	96,000.00	128,115.98	32,115.98
Licenses, Permits & Fees:			
Business Licenses & Permits	300.00	86.00	(214.00)
Motor Vehicle Permit Fees	995,000.00	1,003,630.81	8,630.81
Building Permit Income	12,000.00	10,278.06	(1,721.94)
Other Lic., Permits & Fees	74,500.00	75,249.21	749.21
From State of NH:			
Rooms & Meals Tax	237,000.00	238,612.38	1,612.38
Highway Block Grant	145,000.00	143,216.85	(1,783.15)
Highway Grant (SB 38)	0	122,160.33	122,160.33
Charges for Services:			
Income from Departments	87,600.00	104,286.57	16,686.57
Other Charges	2,750.00	1,177.67	(1,572.33)
Miscellaneous Revenues:			
Sale of Municipal Property	45,000.00	58,346.84	13,346.84
Interest on Investments	1,500.00	5,771.29	4,271.29
Rents of Property	0	4,785.00	4,785.00
Other Miscellaneous	172,746.00	25,064.38	(147,681.62)
Other Long-Term Financial			
Sources	0	21,478.99	21,478.99
Voted From Fund Balance	2,000.00	0	(2,000.00)
Total General Fund (01)	\$1,887,396.00	\$1,979,077.90	\$91,681.90

*Exclusive of property tax revenue



Source of Revenue	Budgeted Revenues	Actual Revenues	Difference
Total Water Fund (02)	\$277,723.00	\$190,791.91	(\$86,931.09)
Total Sewer Fund (03)	\$535,917.00	\$451,277.13	(\$84,639.87)
Grant Fund (04)			
Police Grants (DEA, DWI, etc.)	0	34,910.07	34,910.07
NH New Visions Grant	0	11,401.00	11,401.00
Regional Recreation Mascoma Lakeside Park	0	7,500.00	7,500.00
Total Grant Fund (04)	\$0	\$53,811.07	\$53,811.07
Capital Projects Fund (05)			
CWSRF – DES Lakeview	0	2,431,600.47	2,431,600.47
Total Cap. Proj. Fund (05)	0	\$2,431,600.47	\$2,431,600.47
TIF District Fund (06)*			
Payments from State			
Lovejoy Brook Bridge	0	212,601.00	212,601.00
State Aid Grant (Wastewater)	0	10,502.00	10,502.00
Total TIF Fund (06)	\$0	\$223,103.00	\$223,103.00
*Exclusive of property tax revenues			
Grand Total All Funds	\$2,701,036.00	\$5,329,661.48	\$2,628,625.48



Summary of Receipts

As of December 31, 2017

	2016	2017
General Fund (01)		
Taxes Collected & Remitted*	3,765,038.85	5,063,223.30
Licenses Permits & Fees	1,063,354.11	1,089,244.08
From State of New Hampshire	382,735.50	503,989.56
Charges for Services	98,668.86	105,464.24
Miscellaneous	373,665.36	115,446.50
Total General Fund (01)	\$5,683,462.68	5,863,372.81
Water Fund (02)		
Total Water Fund (02)	\$244,594.74	190,791.91
Sewer Fund (03)		
Total Sewer Fund (03)	\$474,576.81	\$451,302.13
Grant Fund (04)		
Water Pollution Grants	200,787.59	0
State Grants & Reimbursements	37,939.75	46,311.07
Miscellaneous Revenues	11,230.00	7,500.00
Total Grant Fund (04)	\$249,957.34	\$53,811.07

*2017 Property Taxes exclude School and County tax collections



	2016	2017
Capital Projects Fund (05)		
Total Capital Projects. Fund (05)	0	\$2,431,600.47
TIF District Fund (06)		
TIF Revenues from Property Taxes	324,731.00	334,187.50
Payments from State	0	223,103.00
Total TIF District Fund (06)	\$324,731.00	\$557,290.50
Total Receipts from all Sources:*	\$6,977,322.57	\$10,562,163.75

*2017 Property Taxes exclude School and County tax collections



Detailed Statement of Receipts

As of December 31, 2017

	2016	2017
<u>General Fund (01)</u>		
Taxes:		
Property Tax*	3,656,928.44	4,926,142.79
Overlay/Abatements	(20,540.27)	(27,853.01)
Land Use Change Tax	22,403.00	26,660.00
Timber Tax Yield Taxes	5,946.59	10,038.68
Payment in Lieu of Taxes	4,000.00	0
Excavation Tax	754.22	118.86
Interest/Penalties on Delinquent Taxes	95,546.87	128,115.98
Total Taxes	3,765,038.85	5,063,223.30
Licenses, Permits & Fees:		
Business Licenses & Permits	511.00	86.00
Motor Vehicle Permit Fees	974,853.62	1,003,630.81
Building Permits	13,987.00	10,278.06
Dog Licenses	3,721.50	3,177.00
Marriage Licenses	1,041.00	1,070.00
Boat Registrations	8,513.36	7,771.53
Miscellaneous Town Clerk Fees	937.20	1,336.00
Franchise Fees Collected	59,789.43	61,894.68
Total Licenses, Permits & Fees	1,063,354.11	1,089,244.08
From State of New Hampshire:		
State Rooms & Meals Tax	239,414.96	238,612.38
State Highway Block Grant	143,320.54	143,216.85
NH Highway Grant (SB 38)	0	122,160.33
Total From State of New Hampshire	382,735.50	503,989.56

*2017 Property Taxes exclude School and County tax collections



	2016	2017
Charges for Services:		
Income from Departments		
Town Offices	215.27	842.00
Cemeteries	1,660.00	1,050.00
Planning Board	5,487.50	4,972.75
Zoning Board	1,668.00	1,091.00
Police Department	2,441.22	2,668.06
Fire Department	0	307.00
Ambulance	17,607.30	24,760.88
Highway	81.90	1,722.80
Rubbish	8,435.86	14,084.03
Recreation	12,837.45	18,430.05
Conservation	100.00	0
Town Clerk Bounced Check Fees	25.00	0
Highway Base Mapping Revenue	0	150.00
Farmers Market	382.70	160.00
Old Home Days	2,863.81	3,637.00
Regional Recreation	25,713.00	30,411.00
General Fund/Miscellaneous	16,489.73	(1,222.33)
General Fund – Cemetery Lot Sales	2,000.00	2,400.00
Veteran Park Donations	660.12	0
Total Charges for Services	98,668.86	105,464.24
Miscellaneous:		
Sale/Lease of Municipal Property	154,088.99	58,346.84
Interest on Investments	2,741.89	5,771.29
Rent of Municipal Property	5,400.00	4,750.00
Beach Parking	0	35.00
Insurance Dividends/Reimbursements	5,841.38	24,904.17
Vendor Discounts Taken	401.10	1.87
Miscellaneous Revenues	0	106.34
Enfield Trail Map Revenue	84.00	52.00
Transfers from Cemetery CRF	2,800.00	0
Transfers from CIP Reserve Funds	135,890.91	0
Transfers from Trust Funds	327.22	0
Proceeds from Long-Term Notes	66,089.87	0
Other Long-Term Financial Sources	0	21,478.99
Total Miscellaneous	373,665.36	115,446.50
Total General Fund (01)	\$5,683,462.68	\$ 6,877,367.68



	2016	2017
Water Fund (02)		
Revenues from Enterprise Funds:		
User Fees	245,842.50	180,992.33
Late Fees	(456.98)	7,995.50
Water Hookup Fees	0	1,575.00
Miscellaneous Revenue	(687.53)	229.08
Total Water Fund (02)	\$244,594.74	190,791.91

Sewer Fund (03)		
Bounced Check Fees	0	25.00
Sewer System Charges	75.63	0
Revenues from Enterprise Funds:		
User Fees	466,783.49	434,041.01
Late Fees	11,426.45	15,661.12
Miscellaneous Revenue	(3,359.75)	0
Sewer Application Fee	(150.00)	0
Sewer Hookup Fee	0	1,575.00
Total Revenues from Enterprise Funds	474,700.19	451,277.13
Total Sewer Fund (03)	\$474,775.82	\$451,302.13

Grant Fund (04)		
	2016	2017
State Grants & Reimbursements:		
Water Pollution Grants	200,787.59	0
DEA Grant	17,500.00	0
Emergency Management Grant	5,880.00	0
Police Grants	10,218.75	34,910.07
Economic Development Grants	4,341.00	0
NH New Visions Grant	0	11,401.00
Total State Grants & Reimbursements:	238,727.34	46,311.07



	2016	2017
Miscellaneous Revenues:		
Regional Recreation Grant	8,230.00	7,500.00
Mascoma Lakeside Park	3,000.00	0
Total Miscellaneous Revenues:	11,230.00	7,500.00
Total Grant Fund (04)	\$249,957.34	\$53,811.07
Capital Projects Fund (05)		
CWSRF–DES Rte. 4A Sewer Extension	0	2,431,600.47
Total Capital Projects Fund (05)	\$0	\$2,431,600.47
TIF District Fund (06)		
Property Taxes: TIF Revenues	324,731.00	334,187.50
Payments from State:		
Lovejoy Brook Bridge	0	212,601.00
State Aid Grant (Wastewater)	0	10,502.00
Total Payments from State:	0	223,103.00
Total TIF District Fund (06)	\$324,731.00	\$557,290.50
Total Receipts From All Sources:*	\$6,977,322.57	\$10,562,163.76

*2017 Property Taxes exclude School and County tax collections

Comparative Statement of Appropriations and Expenditures

Fiscal Year Ending December 31, 2017

Title of Appropriations	Appropriation	Expenditure	Encumbrance	Difference
General Fund (01)				
Executive Office	274,681.00	244,970.34		29,710.66
Technology	30,500.00	19,426.42	1,320.00	9,753.58
Election, Reg. & Vital Stats	81,030.00	67,568.47		13,461.53
Financial Administration	224,392.00	217,830.64		6,561.36
Revaluation	33,000.00	25,279.00	7,721.00	0
Legal Expense	15,000.00	32,212.95		(17,212.95)
Personnel Administration	1,130,822.00	1,055,503.55		75,318.45
Planning	64,927.00	72,674.16		(7,747.16)
Zoning	23,300.00	10,048.36		13,251.64
Gen. Gov't. Bldgs & Grounds	186,600.00	161,410.94		25,189.06
Cemeteries	7,100.00	5,808.00		1,292.00
Insurance	48,287.00	48,287.00		0
Regional Associations	33,200.00	33,200.00		0
Hydrant Maintenance	500.00	0		500.00
Police Department	718,368.00	706,196.46		12,171.54
Police Reimbursable Projects	1,000.00	309.92		690.08
Ambulance	138,625.00	121,182.48		17,442.52
Fire Department	128,013.00	94,146.69	7,650.00	26216.31



Title of Appropriations	Appropriation	Expenditure	Encumbrance	Difference
Building Inspection	71,565.00	72,621.24		(1,056.24)
Emergency Management	2,500.00	0		2,500.00
Dispatch Services	76,300.00	78,939.94		(2,639.94)
Highway Administration	580,065.00	566,742.53		1,332.47
Highways & Streets	583,500.00	519,078.57		64,421.43
Street Lighting	30,000.00	31,953.91		(1,953.91)
Sanitation Administration	57,128.00	57,967.90		(839.90)
Solid Waste Collection	330,300.00	290,123.58		40,176.42
Solid Waste Disposal	119,200.00	115,054.76		4,145.24
Health Department	375.00	199.58		175.42
Animal Control Expense	2,100.00	2,000.00		100.00
Human Services Administration	11,939.00	12,514.79		(575.79)
Human Services Direct Assistance	231,00.00	11,714.13		11,385.87
Parks & Recreation	940,50.00	73,690.53		20,359.47
Library	1,697,15.00	157,446.80		12,268.20
Patriotic Purposes	750.00	608.94		141.06
Energy Committee	1,500.00	1,176.00		324.00
Heritage Commission	2,000.00	4,170.26		(2,170.26)
Historical Records	1,010.00	894.60		115.40
Conservation Commission	2,415.00	436.43		1,978.57
Economic Development	5,000.00	5,001.00		(1.00)
Debt Service	13,905.00	25,679.17		(11,774.17)
Capital Outlay	145,747.00	1,776.70	44,670.00	99,300.30
Transfers to Capital Reserve Funds	367,983.00	368,878.22		(895.22)
Transfers to Expendable Trust Funds	2000.00	0		2,000.00
Total General Fund	5,833,492.00	5,314,724.96	61,361.00	457,406.04



Title of Appropriations	Appropriation	Expenditure	Encumbrance	Difference
Water Fund (02)				
Personnel Administration	54,649.00	23,305.60		31,343.40
Water Administrations	98,874.00	72,757.56		26,116.44
Water Operations	58,900.00	35,500.98		23,399.02
Debt Service	15,300.00	14,651.35		648.65
Capital Outlay	0	6,500.00		(6,500.00)
Transfers to Capital Reserve	50,000.00	25,000.00		25,000.00
Total Water Fund	277,723.00	177,715.49		100,007.51
Sewer Fund (03)				
Personnel Administration	39,021.00	15,754.60		23,266.40
Sanitation Administrations	70,196.00	47,687.98		22,808.02
Sewer Operations	391,700.00	430,118.27		(384,18.27)
Debt Service	10,000.00	9,903.88		96.12
Capital Outlay	0	4,235.00		(4,235.00)
Transfers to Capital Reserve	25,000.00	0		25,000.00
Total Sewer Fund	535,917.00	507,399.73		28,517.27
Grant Fund (04)				
General Government	0	12,910.82		(12,910.82)
Public Safety	0	39,242.92		(39,242.92)
Parks & Recreation	0	20,588.68		(20,588.68)
Total Grant Fund*	0	72,742.42		(72,742.42)



Title of Appropriations	Appropriation	Expenditure	Encumbrance	Difference
Capital Projects Fund (05)				
General Government	0	8,618.17		(8,618.17)
Capital Outlay: Improvements: Other	0	1,947,363.13		(1,947,363.13)
Total Capital Projects Fund*	0	1,955,981.30		(1,955,981.30)
TIF District Fund (06)				
Debt Service	162,247.00	162,245.92		1.08
Improvements: Other				
Lovejoy Brook Road Bridge	0	246,762.61		(246,762.61)
Total TIF District Fund*	162,247.00	409,008.53		(246,761.53)
Grand Total All Funds	\$6,809,379.00	\$8,437,572.43	\$61,361.00	(\$1,689,554.43)

* Grant Fund (04) expenses are offset by Grant revenues. Capital Projects Fund (05) expenses are for the NH Route 4A and Shaker Landing sewer extension projects and offset by revenues in the form of grants and loans. The annual debt service associated with the loans will be covered by betterment assessments paid by property owners in the developments served by the extensions. TIF Fund (06) expenses for the Lovejoy Brook Road Bridge are offset by Hazard Mitigation grant funds.



Summary of Payments

As of December 31, 2017

General Fund (01)

	2016	2017
General Government:		
Executive Office	206,287.60	244,970.34
Technology	13,528.66	19,426.42
Election, Registration & Vital Statistics	82,213.24	67,568.47
Financial Administration	204,837.61	217,830.64
Revaluation	30,000.00	30,000.00
Legal Expense	10,305.71	32,212.95
Personnel Administration	1,024,075.02	1,055,503.55
Planning Board	72,241.79	72,674.16
Zoning Board of Adjustment	14,615.48	10,048.36
General Gov't Buildings & Grounds	169,487.02	161,410.94
Cemeteries	5,736.43	5,808.00
Property-Liability Insurance	48,057.77	42,287.00
Regional Associations	32,892.00	33,200.00
Total General Government	1,914,278.83	1,992,940.83
Public Safety:		
Police Department	644,489.03	706,196.46
Police Reimbursable Projects	786.72	309.92
Ambulance	126,791.75	121,182.48
Fire Department	105,709.76	101,796.69
Building Inspection	65,422.72	72,621.24
Dispatch Services	77,834.93	78,939.94
Total Public Safety	1,021,034.91	1,081,046.73
Highways & Grounds:		
Highway Administration	550,405.96	566,742.53
Highways & Streets	552,691.21	519,078.57
Total Highways & Grounds	1,103,097.17	1,085,821.10
Street Lighting:	23,547.26	31,953.91



	2016	2017
Sanitation:		
Sanitation Administration	79,191.78	57,967.90
Solid Waste Collection	311,405.23	290,123.58
Solid Waste Disposal	121,704.06	115,054.76
Total Sanitation	512,301.07	463,146.24
Health & Human Services:		
Health	150.64	199.58
Animal Control Expense	2,000.08	2,000.00
Human Services Administration	14,442.12	12,514.79
Human Services Direct Assistance	13,448.70	11,714.13
Total Health & Human Services	30,041.54	26,428.50
Culture, Recreation & Conservation:		
Parks & Recreation	82,211.69	73,690.53
Library	159,302.40	157,446.80
Patriotic Purposes	602.25	608.94
Energy Committee	1,473.76	1,176.00
Heritage Commission	25.28	4,170.26
Historical Records	610.00	894.60
Conservation	1,514.85	436.43
Total Cultural, Rec. & Conservation	245,740.23	238,423.56
Economic Development:	10,000.84	5,001.00
Debt Service:	180,506.40	25,679.17
Capital Outlay:		
Machinery, Vehicles & Equipment	160,708.84	(41,000.00)
Buildings	0	51,932.50
Improvements: Other	471,214.24	35,514.20
Total Capital Outlay	631,923.08	46,446.70
Miscellaneous:	344,767.12	368,878.22
Payments to other Governments:	9,909,609.93	10,514,989.70
Total General Fund (01)	\$15,926,847.88	15,829,714.66



Water Fund (02)

	2016	2017
Personnel Administration:	33,784.91	23,305.60
Water Distribution & Treatment:		
Water Administration	73,883.53	72,757.56
Water Operations	49,612.00	35,500.98
Total Water Distribution & Treatment	123,495.53	108,258.54
Debt Service:	15,759.08	14,651.35
Miscellaneous:	0	25,000.00
Total Water Fund (02)	\$173,039.52	177,715.49

Sewer Fund (03)

	2016	2017
Personnel Administration:	21,907.72	15,754.60
Sanitation:		
Sanitation Administration	50,949.10	47,387.98
Sewer Operations	395,647.89	430,118.27
Total Sanitation	446,596.99	477,506.25
Debt Service:	9,903.88	9,903.88
Capital Outlay: Machinery, Vehicles & Equipment:	0	4,235.00
Total Sewer Fund (03)	\$478,408.59	\$507,399.73



Grant Fund (04)

	2016	2017
General Government:		
Executive: New Visions Grant	0	11,047.18
Personnel Administration	1,590.15	1,863.64
Total General Government	1,590.15	12,910.82
Public Safety: Police Department	41,295.98	39,242.92
Parks & Recreation:	22,610.58	20,588.68
Total Grant Fund (04)	\$65,496.71	\$72,742.42

Capital Projects Fund (05)

	2016	2017
Legal Services:	0	8,618.17
Capital Outlay: Improvements: Other:	0	1,947,363.13
Total Cap. Proj. Fund (05)	\$0	\$1,955,981.30

TIF District Fund (06)

	2016	2017
Debt Service	162,245.92	162,245.92
Capital Outlay: Improvements: Other	29,753.06	246,762.61
Total TIF District Fund (06)	191,998.98	409,008.53

Total Payments – All Funds:	\$16,835,791.68	\$18,952,562.13
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Detailed Statement of Payments

As of December 31, 2017

General Fund (01)

General Government

	2016	2017
Executive Office:		
Executive Personnel	152,841.29	158,318.94
Selectmen's Salaries	9,000.00	9,000.00
Moderator & Asst. Moderator	2,778.00	657.00
Telephone/Communications	1,798.20	2,145.59
Meeting/Hearing Records	1,273.10	1,008.00
Internet	3,763.60	3,700.96
Public Information	1,227.48	385.66
Printing	11,962.30	12,610.43
Dues	5,048.00	4,451.00
Office Supplies	791.43	925.19
Postage	286.15	499.99
Law Books/References	356.00	753.90
Miscellaneous	1,175.72	1,531.08
Professional Development	379.32	2,024.06
Overlay	0	4,000.00
Cable Access Channel	12,000.00	24,000.00
Town Manager Search	0	17,554.04
Town Meeting	1,267.75	1,085.00
Mileage	339.26	319.50
Total Executive Office	206,287.60	244,970.34
Technology:		
Town Office Hardware & Software	357.16	5,985.00
DPW Hardware & Software	2,265.00	350.00
Police Hardware & Software	1,100.00	1,770.00
Miscellaneous Technology	384.00	591.94
Library Hardware	0	996.48
Repairs & Service Contracts	9,422.50	11,053.00
Total Technology	13,528.66	19,426.42



	2016	2017
Election, Registration & Vital Statistics:		
Town Clerk Salary	18,762.31	13,254.05
Deputy Town Clerk Salary	41,127.62	36,814.48
Supervisors of the Checklist	3,441.99	3,441.99
Ballot Clerks	3,203.47	819.12
Telephone/Communications	401.39	404.11
Public Information	384.25	166.69
Dues	20.00	20.00
Election Supplies	979.35	400.00
Ballots & Checklists	3,620.00	1,739.00
Office Supplies	1,493.64	1,936.45
Postage	2,509.27	2,200.61
Repairs & Service Contracts	5,383.30	5,478.65
Professional Development	720.00	728.00
Mileage	166.65	165.32
Total Election, Reg. & Vital Stats.	82,213.24	67,568.47
Financial Administration:		
Bank Fees	30.00	28.99
Financial Personnel	111,190.92	108,987.62
Contracted Services	2,461.90	1,467.34
Tax Collector Salary	32,211.73	39,185.46
Deputy Tax Collector Salary	0	2,309.31
Treasurer Salary	9,335.52	9,250.02
Trustee of Trust Funds	350.00	1,578.77
Overtime – Finance	719.94	140.68
Overtime – Assessing	0	109.68
Audit	15,500.00	18,427.00
Transfers/Deeds	2,382.58	3,315.89
Tax Mapping	9,050.00	3,600.00
Telephone/Communications	1,201.22	1,158.20
Dues	85.00	100.00
Printed Forms	2,274.23	1,347.50
Office Supplies	2,742.15	2,118.53
Postage	7,176.72	8,267.86
Repairs & Service Contracts	12,856.84	13,423.69
Miscellaneous	83.38	67.80
Equipment	0	199.99



	2016	2017
Financial Administration, continued:		
Professional Development	421.14	65.00
Professional Development–Assessing	0	699.90
Prof. Development–Tax Collector	486.00	490.00
Mileage	43.74	190.25
Mileage – Assessing	432.92	486.85
Mileage – Tax Collector	98.28	145.89
Budget Committee	103.40	668.42
Total Financial Administration	204,837.61	217,830.64
Revaluation: Contracted Services:	30,000.00	30,000.00
Legal Expense:		
Legal Defense	8,389.90	20,777.35
Legal Advice	1,915.81	11,435.60
Total Legal Expense	10,305.71	32,212.95
Personnel Administration:		
New Hire/Physicals	333.25	0
Health Insurance	541,090.27	560,593.47
Delta Dental	15,842.92	12,536.91
Life/Disability Insurance	13,462.31	11,114.44
Employer Paid FICA	87,804.76	87,052.74
Employer Paid Medicare	26,983.95	27,665.88
Employer Paid Retirement - NHRS	253,565.77	273,276.29
Employer Paid ICMA	9,798.15	9,672.32
Unemployment Compensation Insurance	2,579.00	1,032.00
Workers' Compensation Insurance	67,941.08	67,147.00
Section 125 Administration	57.00	64.25
Health Reimbursement (HRA)	1,161.00	1,854.00
Drug & Alcohol Testing	420.00	973.00
Employee HRA	3,035.56	2,521.25
Total Personnel Administration	1,024,075.02	1,055,503.55
Planning Board:		
Planning Board Personnel	53,304.28	56,476.51
Contracted Services	300.00	0
Mapping	3,250.00	0
Printing	0	12.00



	2016	2017
Planning Board, continued:		
Telephone/Communications	481.74	430.82
Meeting/Hearing Records	567.04	74.26
Internet	239.88	239.88
Public Information	315.71	697.25
Dues	7,483.64	7,547.79
Office Supplies	774.47	646.67
Postage	941.58	1,109.34
Repairs & Service Contracts	1,123.41	1,147.67
Law Books/References	117.00	137.00
Professional Development	60.00	60.00
Lake Monitoring	2,760.00	3,380.00
Filing Mylars	249.41	387.56
Mileage	273.63	327.41
Total Planning Board	72,241.79	72,674.16
Zoning Board of Adjustment:		
Zoning Administrator	8,706.15	8,509.29
Mapping	3,250.00	0
Telephones/Communications	127.18	124.84
Meetings / Hearing Records	150.20	0
Public Information	478.32	179.28
Office Supplies	853.19	578.52
Postage	735.01	341.91
Professional Development	200.00	155.00
Mileage	115.43	159.52
Total Zoning Board of Adjustment	14,615.48	10,048.36
General Government Buildings:		
Contracted Services	36,072.58	34,700.90
Utilities-Electric	38,456.38	32,962.17
Heating Oil	15,263.86	19,469.91
Water/Sewer Usage	4,281.91	5,924.04
Heating Gas	12,558.70	17,721.92
Community Building Maintenance	20,254.06	12,737.67
DPW Facility Maintenance	9,823.57	7,892.85
Whitney Hall Maintenance	9,894.07	12,915.32
Center Hall	0	89.60
Police Facility	4,026.99	4,789.98
DPW Garages	789.26	0



	2016	2017
Total Gen. Gov't Buildings, continued:		
Transfer Station	0	99.94
Union Street Fire Station Maintenance	5,152.14	1,773.29
Enfield Center Fire Station Maintenance	2,407.96	2,496.66
Reservoirs & Dams	1,000.00	1,270.87
Depot Street Ambulance Building	3,455.00	0
Veterans Memorial Park	755.53	1,497.47
Chemical Toilet Rental	5,295.01	5,068.35
Total General Government Buildings	169,487.02	161,410.94
Cemeteries:		
Supplies	226.04	155.97
Cemetery Grounds Supplies	1,796.97	2,278.08
Office Supplies	163.47	171.19
Miscellaneous	3,549.95	3,202.76
Total Cemeteries	5,736.43	5,808.00
Insurance:		
Property-Liability Insurance	47,147.84	48,287.00
Deductibles	909.93	0
Total Insurance	48,057.77	48,287.00
Regional Associations:		
Advance Transit	5,000.00	5,100.00
LISTEN	2,992.00	0
Visiting Nurse Alliance of VT & NH	12,440.00	12,440.00
Senior Citizens Council	7,000.00	7,000.00
WISE	0	2,200.00
West Central Services	1,500.00	1,500.00
CASA	0	500.00
Public Health Council (MVHI)	3,460.00	3,460.00
Tri-Country CAP	0	1,000.00
Total Regional Associations	32,892.00	33,200.00

Public Safety

Police Department:		
Personnel: Full-time	473,715.74	514,991.47
Personnel: Part-time	27,458.42	19,981.46
New Hire/Physicals	2,465.00	500.00



	2016	2017
Police Department, continued:		
Training	5,408.43	5,863.00
Contracted Services	66,819.35	63,652.81
Overtime	4,716.54	25,823.31
Telephone/Communications	14,037.57	13,624.37
Internet	2,351.23	2,248.83
Dues	685.41	940.41
Office Supplies	3,778.77	3,934.34
Postage	364.86	328.71
Repairs & Service Contracts	4,667.85	6,135.62
Gasoline	12,539.87	20,631.71
Vehicle Repairs/Maintenance	10,302.74	15,444.85
Books/Periodicals	1,368.60	227.21
Uniforms	9,699.93	3,809.63
Police Health & Safety	21.47	0
Investigative Funds	1,351.05	1,022.31
New Equipment	330.95	4,009.88
Professional Development	2,405.25	2,606.96
Mileage	0	419.58
Total Police Department	644,489.03	706,196.46
Police Reimbursable Projects:	786.72	309.92
Ambulance:		
Ambulance Personnel	18,066.54	11,554.00
Part-Time On-Call/Volunteer	29,005.38	25,301.51
New Hire Physical/Medical	182.75	296.00
Contracted Services	1,684.64	1,523.62
Telephone/Communications	2,337.94	2,506.32
Internet	1,079.40	1,079.40
Supplies	4,533.40	5,932.88
Oxygen	1,135.75	1,439.60
Office Supplies	350.66	335.70
Repairs & Service Contracts	455.93	230.27
Diesel Fuel	555.81	492.71
Vehicle Repairs/Maintenance	4,536.68	5,680.95
Uniforms & Safety Gear	2,543.69	0
Ambulance Health & Safety	118.00	0
Miscellaneous	0	617.35
New Equipment	4,548.89	1,152.17



	2016	2017
Ambulance, continued:		
Continuing Education	6,921.29	6,895.00
Mutual Aid Ambulance Services	48,735.00	56,145.00
Total Ambulance	126,791.75	121,182.48
Fire Department:		
Fire Wards' Salaries	1,500.00	100.50
Firefighters Services	30,692.13	28,010.25
Fire Inspection (Building Inspector)	6,041.07	7,021.86
New Hire Physical/Medical	64.75	0
Training	4,244.80	4,850.00
Telephone/Communications	3,276.20	3,213.65
Internet	2,158.80	2,158.80
Dues	2,275.00	2,455.00
Supplies	2,658.11	4,319.50
Office Supplies	75.86	251.66
Repairs & Service Contracts	10,008.76	4,458.79
Gasoline	1,518.04	1,746.00
Diesel Fuel	1,253.39	889.94
Vehicle Repairs/Maintenance	17,931.36	8,372.31
Clothing	10,093.15	11,058.66
Fire Health & Safety	1,172.00	174.00
New Equipment	10,746.34	22,715.77
Total Fire Department	105,709.76	101,796.69
Building Inspection:		
Building Inspection Personnel	59,048.98	68,953.37
Mapping	3,250.00	0
Telephone/Communications	354.62	359.82
Internet	239.88	239.88
Dues	372.00	410.00
Supplies	75.99	0
Office Supplies	287.72	187.18
Postage	45.84	38.12
Repairs & Service Contracts	919.18	943.44
Law Books/References	406.90	0
Professional Development	0	20.00
Mileage	421.61	1,469.43
Total Building Inspection	65,422.72	72,621.24



	2016	2017
Dispatch Services:	77,834.93	78,939.94

Highways & Streets

Highway Administration:

Personnel: Full Time	487,688.12	476,497.37
Personnel: Part Time	14,013.93	40,488.82
New Hire Physical/Medical	64.75	58.00
Contracted Services	1,200.00	75.00
Overtime	31,714.08	34,112.32
Telephone/Communications	4,955.86	4,989.26
Internet	479.88	479.88
Public Information	253.96	420.30
Dues	262.00	190.00
Office Supplies	648.74	499.21
Postage	35.38	43.38
Repairs & Service Contracts	584.76	584.77
Uniforms & Safety Gear	6,295.82	5,081.31
Health & Safety – Highway & Grounds	37.12	0
Miscellaneous	154.76	0
Professional Development – Hwy Admin	0	192.23
Professional Development – Highway	1,310.23	1,650.00
Professional Development – Grounds	225.64	240.00
Mileage – Highway Admin	480.93	492.03
Mileage – Highway	0	535.21
Mileage – Grounds	0	113.44
Total Highway Administration	550,405.96	566,742.53

Highways & Streets:

Contracted Services	844.86	2,566.33
Survey & Engineering	9,143.86	3,350.00
Telephone	181.66	0
General Supplies	22,933.01	15,121.58
Winter Salt and Chemicals	90,555.97	81,819.03
Aggregate & Fill Materials	43,440.07	39,185.04
Pavement Maintenance	163,089.42	156,640.41
Signs & Markings	6,150.79	6,636.60
Public Works Maintenance	7,279.01	1,100.00
Gravel Road Surface Treatment	15,150.24	18,552.24



	2016	2017
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Highways & Streets, continued:		
Winter Sand	51,104.35	40,281.50
Vegetation Management	9,970.98	7,800.00
Equipment Rental	10,033.95	5,250.50
Field Supplies	1,367.40	1,943.85
Gasoline	7,440.11	5,678.22
Diesel Fuels	28,765.38	39,492.43
Gasoline – Grounds	188.00	74.95
Vehicle/Equip. Repairs/Maintenance	77,426.85	84,360.74
Veg. Mgmt. – Special Projects	2,100.00	1,500.00
New & Replacement Equipment	5,525.30	7,725.15
Total Highways & Streets	552,691.21	519,078.57
Street Lighting:	23,547.26	31,953.91

Sanitation

Sanitation Administration:		
Sanitation Personnel	73,530.20	37,435.74
Sanitation Part-Time	246.33	11,528.32
Sanitation Overtime	3,247.96	6,029.44
Telephone/Communications	627.51	805.11
Public Information	279.87	530.85
Dues	0	320.74
Uniforms & Safety Gear	785.13	749.84
Sanitation Health & Safety	18.98	0
Professional Development	455.80	325.00
Mileage	0	242.86
Total Sanitation Administration	79,191.78	57,967.90
Solid Waste Collection:		
MSW Contracts	304,289.53	274,275.79
MSW (Fuel/Oil/Enviro. Fees)	0	7.40
Recycling Contracts	3,842.53	2,269.02
MSW Hauling	0	7,781.28
Supplies	2,836.35	1,426.61
Equipment Repairs/Maintenance	0	4,363.48
New & Replacement Equipment	436.82	0
Total Solid Waste Collection	311,405.23	290,123.58



	2016	2017
Solid Waste Disposal:		
Landfill Costs	89,293.23	81,916.63
Landfill Tickets	(1,075.00)	(690.00)
Recycling Processing	29,264.52	31,532.99
Household Hazardous Waste	4,326.31	2,385.14
PAYT (Pay As You Throw)	(105.00)	(90.00)
Total Solid Waste Disposal	121,704.06	115,054.76

Health & Human Services

Health Department:		
Dues	35.00	35.00
Office Supplies	1.32	1.54
Postage	0	.92
Repairs & Service Contracts	79.32	162.12
Professional Development	35.00	0
Total Health Department	150.64	199.58

Animal Control Expense:	2,000.08	2,000.00
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Human Services Administration:		
Human Services Personnel	13,212.12	11,193.55
Telephone/Communications	881.96	1,082.06
Office Supplies	182.57	120.98
Postage	32.27	6.84
Repairs & Service Contracts	0	0
Law Books/Reference	0	40.00
Mileage	35.20	71.36
Total Human Services Administration	14,442.12	12,514.79

Human Services Direct Assistance:		
Rent	9,845.00	8,374.00
Food/Household	4,000.00	2,000.00
Fuel	0	(150.00)
Rx & Medical	3.70	0
Utilities – Electric	0	495.13
Miscellaneous	1,000.00	1,095.00
Donations	(1,400.00)	(100.00)
Total Human Services Direct Assistance	13,448.70	11,714.13



2016**2017**

Culture, Recreation & Conservation**Parks & Recreation:**

Recreation Personnel	33,314.47	27,299.96
Regional Recreation Personnel	5,768.77	2,475.45
New Hire Physical/Medical	367.25	342.00
Training	0	1,654.00
Telephone/Communications	458.41	467.38
Huse Park Maintenance	1,045.44	2,428.51
Shakoma Beach Maintenance	572.27	551.89
Shaker Recreation Park Maintenance	1,344.60	180.00
Public Information	610.00	957.00
Supplies	367.88	199.51
Recreation Grounds Supplies	489.94	485.84
Clothing/Uniform Recreation	330.25	755.28
Miscellaneous	1,543.14	345.00
Recreation Programming	6,860.00	8,110.00
Huse Park Special Projects	0	174.78
Professional Development	0	100.00
Summer Program	3,785.65	4,040.07
Halloween	68.49	131.43
Easter Egg Hunt	0	60.25
Winter Recreation Carnival	100.00	0
Regional Recreation Programs	25,017.63	22,932.18
Mileage	167.50	0
Total Parks & Recreation	82,211.69	73,690.53

Library:

Library Personnel	120,153.46	122,578.48
New Hire/Physical/Medical	0	47.00
Telephone/Communications	1,390.25	1,345.50
Internet	1,263.60	1,200.96
Dues	294.00	294.00
Office Supplies	1,938.79	1,429.63
Postage	190.37	207.19
Repairs & Service Contracts	4,852.35	3,064.00
Books	26,762.27	24,585.83
Miscellaneous	67.87	113.26



	2016	2017
Library, continued:		
Professional Development	250.00	475.00
Library Programming	2,064.53	2,044.42
Mileage	74.91	61.53
Total Library	159,302.40	157,446.80
Patriotic Purposes:	602.25	608.94
Energy Committee:	1,473.76	1,176.00
Heritage Commission:		
Miscellaneous	25.12	328.95
Miscellaneous Reimbursables	0	47.53
Old Home Days	.16	2,793.78
Special Projects	0	1,000.00
Total Heritage Commission	25.28	4,170.26
Historical Records:		
Clerk	554.80	610.00
Office Supplies	.20	154.65
Shipping	0	0
Books	55.00	129.95
Total Historical Records	610.00	894.60
Conservation Commission:		
Meeting/Hearing Records	467.56	72.10
Dues	333.00	333.00
Supplies	141.78	0
Office Supplies	.07	1.33
Postage	.49	0
Miscellaneous	571.95	30.00
Total Conservation Commission	1,514.85	436.43

Economic Development

Economic Development:		
Office Supplies	.84	1.00
Enfield Village Association	10,000.00	5,000.00
Total Economic Development	10,000.84	5,001.00



	2016	2017
<u>Debt Service</u>		
Debt Service:		
Principal Expense	150,054.09	15,399.02
Interest--Long-term Bonds & Notes	23,952.51	1,346.83
Interest--Tax Anticipation Note	4,111.73	6,674.94
Loan Fees	2,388.07	2,258.38
Total Debt Service	180,506.40	25,679.17
<u>Capital Outlay</u>		
Machinery, Vehicles & Equipment:		
DPW Equipment	6,500.00	(41,000.00)
Ambulance	11,143.87	0
Vehicles	143,064.97	0
Total Machinery, Vehicles & Equipment	160,708.84	(41,000.00)
Buildings:		
Union St. Roof	0	44,670.00
Whitney Hall Improvements	0	7,262.50
Total Machinery, Vehicles & Equipment	0	51,932.50
Improvements: Other:		
Boat Ramp/Boys Camp Bridge	270,110.00	0
Lakeview Sewer Extension	201,104.24	0
Crystal Lake Rd Resurfacing	0	35,514.20
Total Improvements: Other:	471,214.24	35,514.20
<u>Miscellaneous</u>		
Miscellaneous:		
Transfers to Capital Reserves	342,983.00	368,878.22
Transfers to Expendable Trust Funds	1,784.12	0
Total Miscellaneous	344,767.12	368,878.22



	2016	2017
Payments to Other Governments:		
State of New Hampshire (COAF)	1,776.00	3,177.00
Grafton County	1,036,713.00	1,010,313.00
Eastman Village District	24,709.00	24,663.00
School District	8,846,411.93	9,176,836.70
Total Payments to Other Governments	9,909,609.93	10,514,989.70
Total General Fund (01)	\$15,926,847.88	\$15,829,714.66

Water Fund (02)

	2016	2017
Personnel Administration:		
Insurance - Health	21,689.25	12,801.11
Insurance - Dental	938.08	255.78
Insurance - Life/STD	142.20	0
Employer Paid FICA	3,963.17	3,682.65
Employer Paid Medicare	937.44	867.01
Retirement – NHRS	5,719.66	5,405.92
Retirement – ICMA	395.11	293.13
Total Personnel Administration:	33,784.91	23,305.60
Water Administration:		
Salaries and Wages	65,932.16	59,098.67
Overtime	1,992.15	2,337.66
Telephone/Communications	749.28	702.91
Telemetry/SCADA	2,169.00	2,253.60
Digsafe	82.00	0
Internet	439.89	479.88
Taxes	26.62	5,169.55
Dues	370.00	265.00
Office Supplies	230.47	91.72
Postage	679.83	711.42
Admin. Repairs & Service Contracts	180.96	406.11
Uniforms & Safety Gear	513.33	434.86
Professional Development	295.00	555.00
Mileage	222.84	251.18
Total Water Administration	73,883.53	72,757.56



	2016	2017
Water Operations:		
Contracted Services	525.77	257.19
Electrical Utilities	12,391.75	11,812.06
Building Maintenance	0	1,977.00
Supplies	1,020.66	2,738.41
Water Quality Monitoring	5,617.15	5,504.10
Meters & Backflow Prevention	6,557.96	1,197.88
Distribution System Maintenance	2,815.56	6,557.79
Production & Storage Maintenance	17,116.94	795.56
Hydrant Maintenance	153.03	320.69
Equipment Rental	450.00	0
Gasoline	781.21	759.60
Grounds & Easement Maintenance	1,250.00	1,000.00
Vehicle & Equipment Repairs/Maint.	22.50	131.90
New & Replacement Equipment	909.47	2,448.80
Total Water Operations	49,612.00	35,500.98
<u>Debt Service</u>		
Debt Service:		
Principal Expense	12,723.71	12,221.68
Interest--Long-term Bonds & Notes	1,508.52	1,207.50
Loan Fees	1,526.85	1,222.17
Total Debt Service	15,759.08	14,651.35
<u>Capital Outlay</u>		
Machinery, Vehicles & Equipment:		
Water Vehicles & Equipment	0	6,500.00
<u>Miscellaneous</u>		
Payments to Water Capital Reserves:	0	25,000.00
Total Water Fund (02)	\$173,039.52	\$177,715.49



Sewer Fund (03)

	2016	2017
Personnel Administration:		
Insurance - Health	13,825.95	8,513.56
Insurance - Dental	593.28	169.29
Insurance - Life/STD	29.05	0
Employer Paid FICA	2,703.17	2,536.43
Employer Paid Medicare	640.32	599.10
Retirement – NHRS	3,861.94	3,728.70
Retirement – ICMA	254.01	207.52
Total Personnel Administration:	21,907.72	15,754.60
Sanitation Administration:		
Salaries and Wages	45,923.31	40,479.03
Overtime	118.17	1,971.32
Telephone/Communications	749.29	702.91
Telemetry/SCADA	2,037.60	2,169.00
DigSafe	235.00	102.00
Internet	279.87	239.88
Dues	0	110.00
Office Supplies	101.89	91.75
Postage	644.85	448.94
Admin. Repairs & Service Contracts	180.96	406.11
Uniforms & Safety Gear	375.39	419.67
Mileage	302.77	247.37
Total Sanitation Administration	50,949.10	47,387.98
Sewer Operations:		
Contracted Services	525.80	481.53
Survey & Engineering	0	506.72
Electrical Utilities	9,482.48	9,818.59
Supplies	715.38	742.77
Odor Control	2,833.53	1,266.97
Water Meters	1,500.00	19,824.40
Collection System Maintenance	28,368.84	19,382.05
Pump Station Maintenance	37,318.61	8,448.42
Wastewater Treatment	312,587.66	367,602.20
Equipment Rental	450.00	0
Gasoline	781.19	759.60



	2016	2017
Sewer Operations, continued:		
Grounds & Easement Maintenance	750.00	0
Vehicle & Equipment Maintenance	82.50	0
New & Replacement Equipment	251.90	1,285.02
Total Sewer Operations	395,647.89	430,118.27

Debt Service

Debt Service:		
Principal Expense	6,484.17	6,669.87
Interest--Long-term Bonds & Notes	1,031.64	975.62
Loan Fees	2,388.07	2,258.39
Total Debt Service	9,903.88	9,903.88

Capital Outlay

Machinery, Vehicles & Equipment:		
Sewer Vehicles & Equipment	0	4,235.00
Total Sewer Fund (03)	\$478,408.59	\$507,399.73

Grant Fund (04)

	2016	2017
Executive Office: New Visions Grant:	0	11,047.18
Personnel Administration:		
Health Insurance	0	242.02
Employer Paid FICA	1,246.64	1,276.52
Employer Paid Medicare	330.54	345.11
Retirement – ICMA	12.97	0
Total Personnel Administration:	1,590.15	1,863.64



	2016	2017
Police Department:		
DEA Grant	17,500.00	1,113.85
Radar	1,410.12	0
DWI Grant	20,437.50	38,129.07
Enfield DWI Patrol	1,948.36	0
Total Police Department	41,295.98	39,242.92
Parks & Recreation:		
Regional Recreation	20,107.58	20,588.68
Mascoma Lakeside Park	2,503.00	0
Total Parks & Recreation:	22,610.58	20,588.68
Economic Development Grants	0	
Total Grant Fund (04)	\$65,496.71	\$72,742.42

Capital Projects Fund (05)

	2016	2017
Legal:		
Legal Services Shaker Landing	0	3037.39
Legal Services Lakeview	0	5580.78
Total Legal:	0	8,618.17
Capital Outlay: Improvements: Other:		
Lakeview Sewer Extension	0	1,947,363.13
Total Capital Projects Fund (05)	0	\$1,955,981.30



TIF District Fund (06)

2016

2017

Debt Service

Debt Service:

Principal Expense	71,246.86	75,237.22
Interest--Long-term Bonds & Notes	90,999.06	87,008.70
Total Debt Service	162,245.92	162,245.92

Capital Outlay

Improvements: Other:

Rte. 4 Water & Sewer Extension	4,338.06	0
Huse Park Improvements	16,450.00	0
Lovejoy Brook Road Bridge	8,965.00	246,762.61
Total Improvements: Other:	29,753.06	246,762.61

Total TIF District Fund (06)	\$191,998.98	\$409,008.53
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Total Payments—All Funds:	\$16,835,791.68	\$18,952,562.13
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Report of Treasurer's Accounts

Fiscal Year Ending December 31, 2017

Account Balances as of January 1, 2017

Checking/Sweep	\$3,787,920.46	
EFTPS Savings	\$2,510.44	
NH Public Deposit Investment Pool	\$252,885.80	
Town Clerk Account	\$27,609.01	
DEA Funds	\$1,265.71	
Total in Accounts		\$4,072,191.42

Received from Departments:

Town Clerk:	\$996,588.84	
Tax Collector:	\$14,879,847.24	
Water & Sewer Depts.	\$614,365.01	
Selectmen	\$638,641.15	
Total Received from Departments		\$17,129,442.24

Other Transfers/Deposits

Voids	\$7,980.89	
Town Clerk Account	\$1,349,104.12	
Miscellaneous Credits	\$4,788,115.63	
Total Other Transfers/Deposits		\$6,145,200.64

EFTPS to Gov't: AP/Payroll	(\$20,695,946.34)	
Town Clerk Account Transfers	(\$1,344,654.85)	
Miscellaneous Debits/Debit Memos	(\$11,684.10)	
Total Expenditures		(\$22,052,285.29)

Interest:

DEA	\$0.66	
NH Public Deposit Investment Pool	\$2,349.11	
EFTPS Savings	\$1.43	
Checking/Sweep	\$4,012.76	
Total Interest		\$6,363.96

Balance as of 12/31/2017	\$5,300,912.97
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Bank Balances

Checking/Sweep	\$4,640,447.28
Outstanding Sweep Credit	\$430,009.40
EFTPS Savings	\$2,511.87
NH Public Deposit Investment Pool	\$255,234.91
Town Clerk Account	\$32,058.28
DEA Funds	\$1,266.37
Less Outstanding Checks	<u>(\$60,615.14)</u>

Total in Accounts**\$5,300,912.97**



Electronic Funds Tax Payment System Account

Established June 5, 1997

Cash on hand January 1, 2017	\$2,510.44
Deposits	\$483,835.51
Withdrawals	(\$483,835.51)
Interest	\$1.43
	<hr/>
Balance as of December 31, 2017	\$2,511.87

Conservation Fund

Established January 10, 1992

Cash on hand January 1, 2017	\$6,367.72
Deposits	\$0.00
Withdrawals	(\$0.00)
Interest	\$3.18
	<hr/>
Balance as of December 31, 2017	\$6,370.90



Escrow Accounts

Fiscal Year Ending December 31, 2017

While there are other reasons for holding funds in escrow, funds are typically maintained in escrow accounts to guarantee the quality and/or completion of a project. If the project is completed or the quality, over a specified period of time, meets the Town's standards, the funds, plus interest accrued, are returned to the individual or company that put up the funds.

Account	Beginning Balance	Deposits	Interest	Withdrawals	Ending Balance
Living Waters Bible Church Bond	\$408.54	\$0.00	\$0.07	\$408.61	\$0.00
Ironman Development	\$240.38	\$0.00	\$0.12	\$0.00	\$240.50
Lapan Development	\$2,672.66	\$0.00	\$1.34	\$0.00	\$2,674.00
Shaker Bridge Theater	\$0.00	\$2,000.00	\$0.24	\$0.00	\$2,000.24
Lakeview Sewer Project	\$200,907.91	\$0.00	\$37.49	\$200,781.59	\$163.81



Tax Collector's Report

As of December 31, 2017

	2017	2016
Uncollected Taxes		
Beginning of Fiscal Year:		
Property Tax		564,800.71
Timber Yield Taxes		
Excavation Tax		569.94
Property Tax Credit Balance	360,905.19	1,602.61
Taxes Committed to Collector:		
Property Tax	14,208,554.06	
Timber Yield Taxes	10,038.68	
Land Use Change Tax	26,660.00	
Excavation Tax \$.02/yd	118.86	
Water/Sewer Arrearage		7,819.32
Costs & Penalties	2675.50	652.00
Overpayment:		
Property Tax (Refunds)	9887.10	7,619.54
Other Credits		19.00
Interest & Fees Collected		
on Delinquent Taxes:	7,511.88	30,582.43
Debits:	\$14,626,351.27	\$613,665.55
Total Combined Debits:		\$15,240,016.82



	2017	2016
Remitted to Treasurer During Year:		
Property Tax	13,702,256.54	335,283.90
Timber Yield Taxes	10,038.68	
Land Use Change Taxes	26,540.16	
Interest	7,511.88	30,582.43
Costs & Penalties	2,675.50	652.00
Excavation Tax @ \$.02/yd.	118.86	569.94
Water/Sewer Arrearage		7,819.32
Conversion to Lien (Principal Only)		228,284.29
Abatements:		
Property Taxes	12,376.10	3,793.24
Current Levy Deeded	1,684.11	6,680.43
Uncollected Taxes End of Year:		
Property Tax	502,124.41	
Timber Yield Taxes		
Land Use Change Taxes	119.84	
Property Tax Credit Balance	360,905.19	
Over-charged on 1 st -issue		
Credits:	\$14,626,351.27	\$613,665.55
Total Combined Credits:		\$15,240,016.82

Respectfully submitted,

Carolee T. Eisener
Tax Collector

Summary of Tax Lien Accounts

Fiscal Year Ending December 31, 2017

	2016	2015	2014	2013 & Prior
<u>DEBITS</u>				
Unredeemed Liens Beginning of Year:		189,280.50	121,128.63	48,002.26
Liens Executed During Year:	255,013.05			
Interest & Costs Collected After Lien Execution:	6,064.47	20,263.04	41,668.14	22,810.92
Total Debits:	\$261,077.52	\$209,543.54	\$162,796.77	\$70,813.18
<u>CREDITS</u>				
Remittance to Treasurer:				
Redemptions	89,651.15	71,771.02	113,387.97	28,730.01
Interest & Costs (After Lien Execution)	6,064.47	20,263.04	41,668.14	22,810.92
Liens Deeded to Town		6,152.64	3,233.51	14,894.08
Refunded				
Abatements of Unredeemed Liens				
Unredeemed Liens Balance End of Year	165,361.90	111,356.84	4,507.15	4,378.17
Total Credits:	\$261,077.52	\$209,543.54	\$162,796.77	\$70,813.18



Town Clerk's Report

As of December 31, 2017

Motor Vehicle Permits (6694 issued)		\$980,787.81
Municipal Agent Fees--Validation Decals (6550)		19,650.00
Municipal Agent Fees--Title Applications (1204)		2,408.00
UCC Filings (68)		1,020.00
Dog Licenses:		4,731.50
Licenses (812)	\$4,410.50	
Group Licenses (5)	100.00	
Late Penalties	206.00	
Violation Fines	15.00	
Marriage Licenses (21)		1,050.00
Vital Record Certificates (260)		1,825.00
Miscellaneous		
Checklist Copies		306.00
Boat Permits		4,890.53
Boat Agent Fees		2,897.00
Total Receipts		\$1,019,565.84
Remitted to State:		\$3684.35
Dog License Fees	\$1,615.50	
Marriage Licenses	903.00	
Vital Record Certificate Fees	1165.85	
Refunds (3)		566.00
Net Receipts		\$1,015,315.49

Respectfully submitted,

Carolee T. Eisener
Town Clerk



Enfield Library Trustees ~ Treasurer's Report

Ending Balance – 12/31/2016

Citizens Bank		14,764.40
Mascoma Bank	14,990.94	
	143,995.23	
	371.35	159,357.52
Certificates		206,799.49

Beginning Balance – 1/1/2017

\$380,921.41

Deposits –	Citizens Bank	1,021.05	
	Mascoma Bank (checking)	5,457.10	
	Mascoma Bank (savings)	19.95	
	Building Fund	13,292.00	
	2015 Trust Fund Distribution - CD	1,052.22	
			20,842.32

Interest –	Citizens Bank	1.40	
	Mascoma Bank – Library Savings	.19	
	Mascoma Bank – Building Fund Savings	31.53	
	Certificates	912.04	
			988.78

Expenses –	Mascoma Bank (checking)		
	Billings Farm & Museum Pass	125.00	
	VINS (annual membership)	150.00	
	Subscriptions	29.96	
	2 Chairs	419.98	
	Citizens Bank (checking)		
	Twin Bridges Services		
	(3 desktop computers)	2,845.00	
			(3,569.94)



Ending Balance – 12/31/2017

Citizens Bank		12,941.85
Mascoma Bank	19,723.10	
	391.49	
	<u>157,362.38</u>	
		177,476.97
Certificates		<u>208,763.75</u>

Total on Hand – 12/31/2017**\$399,182.57**

Shirley A. Green
Treasurer



Report of Trust & Capital Reserve Funds

		PRINCIPAL								GRAND TOTAL
DATE OF CREATION	NAME OF FUND	BALANCE BEGINNING OF YEAR	NEW FUNDS CREATED	EXPENDED DURING YEAR	BALANCE END OF YEAR	BALANCE BEGINNING OF YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END OF YEAR	PRINCIPAL & INTEREST END OF YEAR
COMMON TRUST FUNDS										
LIBRARY										
1924	Ida A. Cox	10,530.63			10,530.63	167.22	158.40	167.22	158.40	10,689.03
1964	Stella H. Dorothy	1,263.62			1,263.62	20.06	19.01	20.06	19.01	1,282.63
1933	Ella Pattee	51,365.80			51,365.80	815.68	772.64	815.68	772.64	52,138.44
1936	Flanders	1,050.95			1,050.95	16.69	15.81	16.69	15.81	1,066.76
1930	Huse	1,050.95			1,050.95	16.69	15.81	16.69	15.81	1,066.76
1963	Gertrude Stewart	1,000.00			1,000.00	15.88	15.04	15.88	15.04	1,015.04
	Total Library	66,261.95			66,261.95	1,052.22	996.71	1052.22	996.71	67,258.66
SCHOOL										
1954	Ira Copeland	3,638.74			3,638.74	57.78	54.73	57.78	54.73	3,693.47
1902	Marcia M. Foster	6,120.95			6,120.95	97.20	92.07	97.2	92.07	6,213.02
1984	Memorial Arts Fund	16,581.03	83.14		16,664.17	174.61	249.41	257.75	166.27	16,830.44
1959	Frank N. Hall	13,957.76			13,957.76	221.64	209.95	221.64	209.95	14,167.71
1987	Mont Calm Grange	3,473.04	7.84		3,480.88	46.77	52.24	54.61	44.40	3,525.28
	Total School	43,771.52	90.98		43,862.50	598.00	658.40	688.98	567.42	44,429.92
TOWN PURPOSES										
1869	William Gage	4,925.35			4,925.35	78.21	74.09	78.21	74.09	4,999.44
1884	George W. Johnson	300.00			300.00	4.76	4.51	4.76	4.51	304.51
	Total Town Purposes	5,225.35			5,225.35	82.97	78.60	82.97	78.60	5,303.95
OAK GROVE CEMETERY										
1914	Emeline P. Barnes	250.00			250.00	3.97	3.76	3.97	3.76	253.76
1924	Fannie G. Huntoon	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1946	Charles W. Sweeney	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1918	Alice P. Webster	100.00			100.00	1.59	1.51	1.59	1.51	101.51



		PRINCIPAL								GRAND TOTAL
DATE OF CREATION	NAME OF FUND	BALANCE BEGINNING OF YEAR	NEW FUNDS CREATED	EXPENDED DURING YEAR	BALANCE END OF YEAR	BALANCE BEGINNING OF YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END OF YEAR	PRINCIPAL & INTEREST END OF YEAR
OAK GROVE CEMETERY, CONTINUED										
1910	Abram L. Williams	300.00			300.00	4.76	4.51	4.76	4.51	304.51
1985	Lee V. Hardy	1,500.00			1,500.00	23.82	22.56	23.82	22.56	1,522.56
1987	Samuel L. Williams	1,500.00			1,500.00	23.82	22.56	23.82	22.56	1,522.56
1987	Frank B. Williams	1,500.00			1,500.00	23.82	22.56	23.82	22.56	1,522.56
1987	Lovejoy - Parker	1,500.00			1,500.00	23.82	22.56	23.82	22.56	1,522.56
	Total Oak Grove	6,850.00			6,850.00	108.78	103.04	108.78	103.04	6,953.04
FOLLANSBEE CEMETERY										
1918	Louisa Gove	100.00			100.00	1.59	1.51	1.59	1.51	101.51
TOWN CEMETERY										
1902	Mary A. Dennison	200.00			200.00	3.17	3.01	3.17	3.01	203.01
1924	George W. Johnson	1,691.59			1,691.59	26.86	25.45	26.86	25.45	1,717.04
1939	Ebenezer Little	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1931	Mark A. Purnort	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1983	George Roberts	329.72			329.72	5.23	4.96	5.23	4.96	334.68
	Total Town	2,421.31			2,421.31	38.44	36.44	38.44	36.44	2,457.75
LAKEVIEW CEMETERY										
1960	Perley C. & Rose Ward	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1964	G. Ronca & E. Bushee	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1965	Johnson & Cummings	100.00			100.00	1.59	1.51	1.59	1.51	101.51
	Total Lakeview	300.00			300.00	4.77	4.53	4.77	4.53	304.53
GEORGE HILL CEMETERY										
1930	Emma Andrews	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1955	Chase & Heath	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1945	Florence Davis	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1915	Jackman	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1939	Louise Sinclair	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1956	Elbridge Truell	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1936	Ella M. Willard	100.00			100.00	1.59	1.51	1.59	1.51	101.51
1965	Frank Russell	100.00			100.00	1.59	1.51	1.59	1.51	101.51
	Total George Hill	800.00			800.00	12.72	12.07	12.72	12.07	812.07



		PRINCIPAL								GRAND TOTAL
DATE OF CREATION	NAME OF FUND	BALANCE BEGINNING OF YEAR	NEW FUNDS CREATED	EXPENDED DURING YEAR	BALANCE END OF YEAR	BALANCE BEGINNING OF YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END OF YEAR	PRINCIPAL & INTEREST END OF YEAR
	LOCKHAVEN CEMETERY									
2005	W. G. O. Brunn	120,964.18			120,964.18	31,050.04	1,819.53	25000	7,869.57	128,833.75
1902	Mark Burnham	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1944	Frank Follansbee	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1899	Abigail Gage	200.00			200.00	3.17	3.01	3.17	3.01	203.01
1916	Alice Martin	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1891	Sally Clough	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1902	Eben Dustin	1,691.59			1,691.59	26.86	25.44	26.86	25.44	1,717.03
	Total Lockehaven	123,255.77			123,255.77	31,086.43	1,853.98	25036.39	7,904.02	131,159.79
	PURMORT CEMETERY									
1902	Purmort, Day, Foster	416.00			416.00	6.60	6.26	6.6	6.26	422.26
1922	Emma F. Kidder	100.00			100.00	1.59	1.50	1.59	1.50	101.50
	Total Purmort	516.00			516.00	8.19	7.76	8.19	7.76	523.76
	MONTCALM CEMETERY									
1959	Ernest O. Bailey	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1940	Bartlett Clough	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1954	W. P. Clough	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1943	Harry Davis	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1896	Dorcas Emerson	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1961	Robert Lawn	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1958	Edward & Mary Morse	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1944	Frank Morse	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1945	Walter & B. Morse	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1916	Rebeca Noyes	100.00			100.00	1.59	1.50	1.59	1.50	101.50



		PRINCIPAL								GRAND TOTAL
DATE OF CREATION	NAME OF FUND	BALANCE BEGINNING OF YEAR	NEW FUNDS CREATED	EXPENDED DURING YEAR	BALANCE END OF YEAR	BALANCE BEGINNING OF YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END OF YEAR	PRINCIPAL & INTEREST END OF YEAR
MONTCALM CEMETERY, CONTINUED										
1931	G.H. Dolly Sargent	50.00			50.00	0.79	0.75	0.79	0.75	50.75
1930	Frank W. Smith	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1960	Henry Smith	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1957	Alfred Truell	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1977	Eli & Elsie Plant	200.00			200.00	3.17	3.01	3.17	3.01	203.01
1922	Emma F. Kidder	100.00			100.00	1.59	1.50	1.59	1.50	101.50
1955	Bucklin	1,691.60			1,691.60	26.86	25.44	26.86	25.44	1,717.04
1901	Joseph F. Perley	1,779.25			1,779.25	28.25	26.76	28.25	26.76	1,806.01
1891	Sally Clough	100.00			100.00	1.59	1.50	1.59	1.50	101.50
	Total Montcalm	5,220.85			5,220.85	82.92	78.46	82.92	78.46	5,299.31
	TOTAL CEMETERIES	139,463.93	0.00	0.00	139,463.93	31,343.84	2,097.79	25,293.80	8,147.83	147,611.76
GRAND TOTAL COMMON TRUSTS		254,722.75	90.98	0.00	254,813.73	33,077.03	3,831.50	27,117.97	9,790.56	264,604.29
GENERAL FUND TRUST FUNDS										
1998	Cemetery Maintenance	9,544.06	0.00	0.00	9,544.06	10.55	4.78	0.00	15.33	9,559.39
2003	Veterans Memorial Park	1,136.40	350.00	351.39	1,135.01	3.26	0.59	3.61	0.24	1,135.25
2008	Fuel Assistance	7,672.14	294.93	1,113.61	6,853.46	5.37	3.64	8.15	0.86	6,854.32
2011	Trail Fund	1,053.00	52.00	0.00	1,105.00	1.64	0.53	0.00	2.17	1,107.17
2014	Old Home Days	3,614.04	843.22	0.00	4,457.26	1.49	1.82	0.00	3.31	4,460.57
2017	Huse Park Trust	0.00	3,032.68	0.00	3,032.68	0.00	0.00	0.00	0.00	3,032.68
2017	Lakeside Park Trust	0.00	4,471.21	0.00	4,471.21	0.00	0.00	0.00	0.00	4,471.21
TOTAL GENERAL TRUST FUNDS		23,019.64	9,044.04	1,465.00	30,598.68	22.31	11.36	11.76	21.91	30,620.59
TOTAL ALL TRUST FUNDS										
		277,742.39	9,135.02	1,465.00	285,412.41	33,099.34	3,842.86	27,129.73	9,812.47	295,224.88



PRINCIPAL										GRAND TOTAL
DATE OF CREATION	NAME/PURPOSE OF FUND	BALANCE BEGINNING OF YEAR	NEW FUNDS CREATED	EXPENDED DURING YEAR	BALANCE END OF YEAR	BALANCE BEGINNING OF YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END OF YEAR	PRINCIPAL & INTEREST END OF YEAR
CAPITAL RESERVE FUNDS										
1967	Municipal Facilities & Equip.	15,172.82	114.30	1,642.32	13,644.80	298.15	49.53	114.30	233.38	13,878.18
1971	Reappraisal	10,048.93	375.58	292.52	10,131.99	979.69	35.31	375.58	639.42	10,771.41
1972	Ambulance	2,691.64	146.60	81.06	2,757.18	382.40	9.84	146.60	245.64	3,002.82
1973	Municipal Water System	154,406.58	27,357.80	2,375.38	179,389.00	6,150.21	514.06	2,357.80	4,306.47	183,695.47
1981	Fire Vehicles & Equipment	53,715.78	587.96	7,595.39	46,705.35	1,533.67	176.90	587.96	1,122.60	47,827.96
1996	Cemetery	3,913.05	18.00	179.74	3,751.31	46.96	12.68	18.00	41.64	3,792.95
	Municipal Water Meter/Backflow Preventer	9,128.97	1,842.87	370.05	10,601.79	4,807.04	44.62	1,842.87	3,008.79	13,610.58
1996	Municipal Sewer System	111,614.63	1,540.42	1,719.86	111,435.20	4,018.13	370.23	1,540.42	2,847.93	114,283.13
1998	Land Acquisition	93,000.00	13,267.38	3,400.95	102,868.43	34,607.37	408.57	13,267.38	21,748.56	124,614.99
2005	Library Technology (NonCRF)	2,101.15	37.78	59.91	2,079.01	98.54	7.04	37.78	67.81	2,146.82
2004	Sidewalk Construction	13,000.00	1,404.15	444.06	13,960.09	3,662.67	53.35	1,404.15	2,311.87	16,271.96
2005	Bridge Construction	1,984.36	54.01	56.39	1,981.98	140.88	6.74	54.01	93.61	2,055.59
2007	Salt/Sand Facility Construction	146.70	2.56	3.52	145.74	6.68	0.49	2.56	4.61	150.35
2008	Library Building	267,000.00	11,686.28	7,929.67	270,756.61	30,483.14	952.47	11,686.28	19,749.32	290,505.93
2012	Capital Improvement Program	818,077.63	369,621.44	173,744.10	1,013,954.97	4,273.80	2,632.97	1,638.44	5,268.33	1,019,223.29
TOTAL CAPITAL RESERVE FUNDS**		1,355,982.24	428,057.14	199,697.92	1,784,141.46	91,489.32	5,274.80	35,074.14	61,689.98	1,845,831.44
TOTAL TRUST FUNDS										
		277,742.39	9,135.02	1,465.00	285,412.41	33,099.34	3,842.86	27,129.73	9,812.47	295,224.88
TOTAL ALL FUNDS										
		1,833,724.63	437,192.16	201,362.92	2,069,553.87	124,588.66	9,117.66	62,203.87	71,502.45	2,141,056.32

**CRFs are Committed Funds



	PRINCIPAL			INCOME				GRAND TOTAL
	Balance Beginning of Year	Deposits	Withdrawals	Balance End of Year	Beginning Balance	Deposits	Withdrawals	Principal & Income End of Year
EXPENDABLE TRUSTS:								
Bank - Cemetery	9,544.06	0.00	0.00	9,544.06	10,555	4,78	0.00	15,33
Bank - Veterans Park	1,136.40	350.00	351.39	1,135.01	3,26	0.59	3,61	0.24
Bank - Fuel Assistance	7,672.14	294.93	1,113.61	6,853.46	5,37	3,64	8,15	0.86
Bank - Trail Fund	1,053.00	52.00	0.00	1,105.00	1,64	0.53	0.00	2,17
Bank - Old Home Days	3,614.04	843.22	0.00	4,457.26	1,49	1,82	0.00	3,31
Bank - Huse Park	0.00	3,032.68	0.00	3,032.68	0.00	0.00	0.00	0.00
Bank - Lakeside Park	0.00	4,471.21	0.00	4,471.21	0.00	0.00	0.00	0.00
TOTAL EXPENDABLE TRUSTS	23,019.64	9,044.04	1,465.00	30,598.68	22,31	11,36	11,76	21,91
COMMON TRUSTS:								
CD	30,115.96	0.00	30,115.96	0.00	755.20	25,603.59	26,358.79	0.00
CD	123,073.62	14,538.51	0.00	137,612.13	13,949.79	2,403.30	14,538.51	1,814.58
CD	91,500.00	11,029.57	0.00	102,529.57	10,625.53	1,276.41	11,029.57	872.37
BusAdvtg	1,501.65	0.00	0.00	1,501.65	85.43	1.55	0.00	86.98
Checking	100.00	25,935.08	26,035.08	0.00	0.00	28,387.95	28,287.95	100.00
Savings	1,000.00	0.00	0.00	1,000.00	27.39	0.51	0.00	27.90
Savings	25.21	74,020.00	74,020.00	25.21	0.87	29,644.82	29,643.68	2.01
Savings	7,406.31	4,738.86	0.00	12,145.17	7,632.82	1,280.89	2,026.99	6,886.72
TOTAL COMMON TRUST FUNDS	254,722.75	130,262.02	130,174.04	254,813.73	33,077.03	88,599.02	111,885.49	9,790.56
								264,604.29



	PRINCIPAL				INCOME				GRAND TOTAL
	Balance Beginning of Year	Deposits	Withdrawals	Balance End of Year	Beginning Balance	Deposits	Withdrawals	Ending Balance	Principal & Income End of Year
CAPITAL RESERVE FUNDS:									
Savings	0.00	0.00	0.00	0.00	110.09	19.05	0.00	129.14	129.14
CDAR	854,001.06	0.00	0.00	854,001.06	14,642.66	208.27	0.00	14850.93	868,851.99
Savings	0.00	0.00	0.00	0.00	0.00	17.06	0.00	17.06	17.06
ICS	0.00	392,983.00	164,654.94	228,328.06	0.00	0.00	0.00	0.00	228,328.06
ACS	0.00	0.00	0.00	0.00	0.00	617.25	0.00	617.25	617.25
CD	0.00	0.00	0.00	0.00	0.00	509.35	0.00	509.35	509.35
CD	0.00	0.00	0.00	0.00	0.00	261.04	0.00	261.04	261.04
CD	0.00	0.00	0.00	0.00	0.00	1,047.98	0.00	1,047.98	1,047.98
CD	25,000.00	0.00	0.00	25,000.00	10,870.69	342.25	0.00	11,212.94	36,212.94
Savings	302,792.34	0.00	0.00	302,792.34	1,954.81	460.19	0.00	2,415.00	305,207.34
CD	74,020.00	0.00	0.00	74,020.00	28,815.85	827.83	0.00	29,643.68	103,663.68
Savings	168.84	69,011.05	0.00	69,179.89	35,095.22	68.20	35,074.14	89.28	69,269.17
CD	0.00	0.00	0.00	0.00	0.00	193.24	0.00	193.24	193.24
CD	0.00	0.00	0.00	0.00	0.00	703.09	0.00	703.09	703.09
Securities	300,000.00	0.00	69,179.89	230,820.11	0.00	0.13	0.13	0.00	230,820.11
TOTAL CRF FUNDS	1,555,982.24	461,994.05	233,834.83	1,784,141.46	91,489.32	5,274.93	35,074.27	61,689.98	1,845,831.44
Total All Trusts and CRF Funds 1,833,724.63 601,300.11 365,470.87 2,069,553.87 124,588.66 93,885.31 146,971.52 71,502.45 2,141,056.32									



Capital Reserve Expenditures

Of the fifteen reserve funds held by the Town, Town Meeting vote is required for three of these. The Board of Selectmen is named as agent to expend for ten reserve funds, the Library Board of Trustees is named as agent to expend for one reserve fund and the Cemetery Board of Trustees is named as agent to expend from one reserve fund.

This *Report on Capital Reserve Expenditures* is intended to provide a more detailed look at those accounts that have had deposit and expenditure activity during the year. Those accounts that have not seen any activity through expenditures are not reported here. For a complete report of all funds see the Trustees of Trust Funds *Report of Trust & Capital Reserve Funds*.

Town Meeting

Town Meeting vote is required for expenditures from these reserve funds.

Fund	Created	Purpose
Fire Vehicles & Equipment	1981	Fire vehicles and equipment
Land Acquisition	1998	Purchase of easements and/or land for conservation, recreation or other public purposes
Library Building	2008	Planning, construction and furnishing of a new Library



Board of Selectmen

The Board of Selectmen is named agent to expend the following funds. This means the Board of Selectmen may expend funds from these reserves without further action of Town Meeting.

Fund	Created	Purpose
Municipal Facilities, Maintenance and Equipment Capital Reserve Fund	1967	Purchase, alteration, addition, renovation or major repair to any Town-owned municipal facilities (Originally the Municipal Building CRF for the construction of a new municipal building. The fund was renamed and purpose redefined in 2013.)
Reappraisal	1971	Complete property reappraisal
Ambulance	1972	Ambulance
Municipal Water System ⁽¹⁾	1973	Capital improvements to and capital refurbishment of existing municipal water system production, storage, distribution, and control facilities and appurtenances; new water source development; the acquisition and construction, modification or refurbishment of water system buildings, shops, and garages; professional engineering services essential to the purpose of the fund and; the acquisition of land and other real estate essential to the purpose of the fund
Municipal Water Meter / Backflow Preventer ⁽¹⁾	1996	Periodic replacement of municipally maintained water meters and backflow preventers



Fund	Created	Purpose
Municipal Sewer System ⁽¹⁾	1996	Capital improvements to and capital refurbishment of existing municipal sewer system collection, storage, pumping, transmission, and control facilities and appurtenances; the Town's share of any eligible capital improvements to and capital refurbishment of the City of Lebanon joint wastewater collection and treatment facilities; the acquisition and replacement of capital service and repair equipment; the acquisition modification, construction or refurbishment of sewer system buildings, shops and garages; professional engineering services essential to the purpose of the fund and; the acquisition of land and other real estate essential to the purpose of the fund
Sidewalk Construction	2004	Sidewalk construction
Bridge Construction	2005	Bridge construction
Sand/Salt Facility	2007	Sand/salt facility construction
Capital Improvement Program	2012	Acquisition of Public Works Department, Fire Department, Ambulance Department and Police Department vehicles and equipment, and construction or improvements to infrastructure

⁽¹⁾ The Selectmen may expend from these funds in their capacity as Water and Sewer Commissioners



Capital Improvement Program CRF:

Deposited:

2017 Town Meeting, Article 9 \$367,983.00

Expenditures:

2012 DPW Vehicle Lease Payment \$34,277.63
2013 Jones Hill Road Improvement Loan Payment \$32,355.61
2014 Capital Lease Payment \$38,167.10
2016 Boys Camp Road Bridge & Boat Launch Loan Payment \$20,471.60
2016 Capital Lease Payment \$39,363.00

Municipal Water System CRF:

Deposited:

Vote of Board of Selectmen 12/18/2017 \$25,000.00

Library Board of Trustees

The Library Board of Trustees is named agent to expend the following fund. This means the Library Trustees may expend funds from these reserves without further action of Town Meeting.

Fund	Created	Purpose
Non-CRF Library Technology	2005	Non-Capital Reserve Fund for library technology

There were no expenditures from the Non-CRF Library Technology Fund in 2017.

Cemetery Board of Trustees

The Cemetery Board of Trustees is named agent to expend the following fund. This means the Cemetery Trustees may expend funds from these reserves without further action of Town Meeting.

Fund	Created	Purpose
Cemetery Capital Reserve	1996	Cemetery land acquisition/capital improvements

There were no expenditures from the Cemetery Capital Reserve Fund in 2017.



Schedule of Town Real Property

As of April 1, 2017

LOCATION	ACRES	DESCRIPTION/MAP-LOT	LAND VALUE	BLDG VALUE	TOTAL VALUE
74 Lockhaven Road	27.30	DPW Facility Site / 11-20-4	395,200	1,409,500	1,804,700
23 Main Street	.47	Whitney Hall / 34-37	104,400	379,400	483,800
308 US Route 4	2.74	Huse Park/Community Bldg / 37-35	383,600	604,400	988,000
19 Main Street	.72	Police Facility / 34-36	123,200	230,800	354,000
25 Union Street	.48	Union Street Fire Station / 34-54	112,500	157,600	270,100
15 Shedd Street	.97	Highway Garage / 34-61	125,800	103,600	229,400
Johnston Drive	.60	Land only / 14-4	258,300	0	258,300
7 Shedd Street	1.24	Highway Garage / 34-60	130,400	54,300	184,700
Johnston Drive	.35	Leased to Sanborn / 14-5	187,800	0	187,800
253 NH Route 4A	.50	Mascoma Boat Launch / 10-6	288,400	0	288,400
Johnston Drive	.45	Leased to Trask & Ricker / 14-3A	32,700	0	32,700
1100 NH Route 4A	.23	Enfield Center Fire Station / 40-15	64,700	89,900	154,600
1044 NH Route 4A	.13	Enfield Center Town Hall / 39-1	40,200	106,600	146,800
194 US Route 4	2.00	Lakeview Cemetery / 31-7A	128,000	0	128,000
Grafton Pond Road	164.15	Bicknell Brook Trail / 9-45	270,700	0	270,700
Johnston Drive	.09	Land only / 14-6	111,200	0	111,200
59 Lovejoy Brook Road	8.90	Prior Well / 15-1	145,300	4,300	149,600
4 Pine Drive	.08	Pump Station / 32-12-1	105,300	16,600	121,900
NH Route 4A	1.15	Shakoma Beach Parking / 10-5	107,200	2900	110,100
Graham Road	.25	Access to Spectacle Pond / 50-18	115,800	0	115,800



LOCATION	ACRES	DESCRIPTION/MAP-LOT	LAND VALUE	BLDG VALUE	TOTAL VALUE
39 Lockhaven Road	3.00	Transfer Station / 15-72	111,500	17,100	128,600
Main Street	.17	Parking Area / 31-33	76,400	0	76,400
NH Route 4A	15.30	Shaker Recreation Park / 11-44	66,500	16,600	83,100
181 US Route 4	.53	Water Tank site / 14-47-1	18,000	16,900	34,900
31McConnell Road	2.20	McConnell Well / 36-14	51,300	10,000	61,300
Lockhaven Road	1.32	Lockhaven Cemetery / 16-5	14,600	0	14,600
Blacksmith Alley	.24	Land only / 31-27	78,300	0	78,300
249 NH Route 4A	.30	Shakoma Beach / 10-7	112,200	3,200	115,400
Kluge Road	7.11	Countryside Cemetery / 12-13-6	51,900	0	51,900
Canaan Road	10.00	Mud Pond Access / 16-20	39,300	0	39,300
259 US Route 4	.16	Veterans Park / 33-19	36,600	0	36,600
US Route 4	30.00	McConnell Well Site / 15-14	75,600	0	75,600
Rice Road	.75	Purnort Cemetery / 2-53	26,700	0	26,700
Shaker Hill Road	12.10	Swamp / 25-37	69,200	0	69,200
18 Depot Street	0	Fast Squad Building / 34-48-1	0	55,600	55,600
152 Maple Street	.04	Storage Building / 14-56	26,300	9,400	35,700
George Hill Road	.50	George Hill Cemetery / 9-10	10,300	0	10,300
Follensbee Road	.28	Follensbee Cemetery / 6-8	6,500	0	6,500
Mud Pond Road	20.00	Mud Pond Access / 16-18	46,800	0	46,800
259 US Route 4	.25	Veterans Park / 33-18	41,900	0	41,900
Shaker Blvd	.19	Land only / 28-38	5,200	0	5,200
Lockhaven Road	.07	Morse Cemetery / 17-8	4,100	0	4,100
NH Route 4A	1.07	Montcalm Cemetery / 23-30	29,000	0	29,000
Oak Grove Street	.05	Paddleford Cemetery / 31-9	10,500	0	10,500
Palmer Road	.05	Choate Cemetery / 9-71	9,800	0	9,800



LOCATION	ACRES	DESCRIPTION/MAP-LOT	LAND VALUE	BLDG VALUE	TOTAL VALUE
Union Street	.79	Frog Pond / 34-57	41,000	0	41,000
NH Route 4A	.38	Cemetery by Union Church / 39-11	4,500	0	4,500
Boys' Camp Road	.03	Butman Cemetery / 12-31	5,300	0	5,300
Main Street	.04	Part of Main & High Streets / 31-14	4,700	0	4,700
Algonquin Road	.004	Spring Site / 12-1A	1,100	0	1,100
NH Route 4A	.50	Abuts George Pond / 8-59	100	0	100
Moore Street	.06	Needs survey to locate / 30-16A	200	0	200
Hickory Overlook	5.92	Land only / 51-43	39,600	0	39,600
38 Birch Lane	2.28	Land and Bldg /	109,800	15,000	124,800
NH Route 4A	0	LSV Pump Station/10-4A	0	0	0
Oak Hill Road	50.44	Land only / 13-49	63,100	0	63,100
NH Route 4A	.20	Land only / 21-46	17,200	0	17,200
30 Johnston Drive	15.8	Land only / 14-3B	97,000	0	97,000
Paul's Place	1.46	Land only / 51-122	30,500	0	30,500
Road Round the Lake	1.00	Land only / 51-65	13,500	0	13,500
Hickory Overlook	1.51	Land only/ 51-46	30,600	0	30,600
Bear Drive	1.30	Land only/ 51-4	6,900	0	6,900
McConnell Road	.22	Land and Bldg/ 36-11-1	61,600	460,000	521,600
NH Rte 4A	.20	Land only/8-13	4,100	0	4,100
Hickory Overlook	2.34	Land only/51-50	21,200	0	21,200
TOTALS:			\$4,801,200	\$3,763,700	\$8,564,900



Schedule of Fixed Assets other than Real Property*

As of December 31, 2017

Asset #	Description	Asset Category	Year Acquired	Value New	2017 Value After Annual Depreciation
201	Old Route 10 Shim/Resurface	Roads	2010	12,774.00	5,961.20
300	Pump Station, 88 NH Route 4A	Machinery	1990	37,000.00	2,466.67
301	Pump Station, 38 Wells St.	Machinery	1985	54,651.00	0
302	Shaker Village Pump Station	Machinery	1990	162,800.00	10,853.33
305	Carl Patten Bridge	Bridges	1996	546,394.00	426,187.32
306	George Pond Dam & Bridge	Bridges	1930	8,118.00	974.16
307	Grafton Pond Rd. Bridge	Bridges	1998	98,273.00	78,618.40
310	Whaleback Mountain Road Bridge	Bridges	2006	64,740.00	56,971.20
311	Oak Hill Road Bridge	Bridges	1988	91,023.00	63,716.10
312	Leica GPS System	Misc - Other	2006	49,668.14	0
313	06 10-Wheel Sterling Dump	Vehicle	2006	151,620.00	60,648.00
314	06 6-Wheel Sterling Dump	Vehicle	2005	118,415.00	41,445.25
314-1	Dump Body Replacement	Vehicle	2016	20,500.00	19,475.00
315-1	Lockehaven Rd Bridge Improv.	Bridges	1982	13,790.54	8,825.95
315	Lockehaven Road Bridge	Bridges	1981	45,904.86	28,920.06
321	03 International Plow Truck	Vehicle	2002	116,000.00	23,200.00
322	96 Ford F250 3/4 Ton Pick Up	Vehicle	1996	20,043.00	0
327	01 Caterpillar Motor Grader	Vehicle	2002	208,185.00	74,946.60
333	01 American LaFrance Engine	Vehicle	2001	278,000.00	88,960.00



Asset #	Description	Asset Category	Year Acquired	Value New	2017 Value After Annual Depreciation
334	89 International Pumper 3	Vehicle	1989	120,000.00	0
335	89 International Pumper 4	Vehicle	1989	130,000.00	0
336	98 Freightliner Tanker	Vehicle	1998	105,000.00	0
337	86 GMC Forestry Truck	Vehicle	1986	14,200.00	0
339	Bog Road Bridge Improvement	Bridges	2001	30,000.00	24,900.00
344	01 Caterpillar Loader	Equip - Mbl	2002	108,000.00	21,600.00
352	03 Ford F350 Pick Up	Vehicle	2003	24,600.00	6,150.00
355	90 Chipper	Equip - Mbl	1990	17,000.00	0
444-1	Methodist Hill Road Paving	Roads	2011	46,000.00	24,533.33
444-2	Methodist Hill Road	Roads	2013	39,757.00	26,504.67
444	Methodist Hill Road	Roads	2004	60,000.00	4,000.00
445-1	George Hill Road Shim/Resurface	Roads	2010	14,300.00	6,673.33
445-2	George Hill Rd Pavement Overlay	Roads	2016	38001.00	35,467.60
445	George Hill Road	Roads	2005	17,451.72	2,326.90
446-1	Lockehaven Road	Roads	2006	23,594.40	4,718.88
446-2	Lockehaven Road Drainage	Roads	2008	56,065.68	18,688.56
446-3	Lockehaven Rd. Paving	Roads	2012	56,250.00	33,750.00
446-4	Lockehaven base pavement	Roads	2014	75,000.00	55,000.00
446	Lockehaven Road	Roads	2005	47,815.95	6,375.46
450	04 Mohawk Truck Lift	Equip - Mbl	2004	18,793.75	10,023.33
452	06 Kubota Tractor Model B7610	Equip - Mbl	2006	17,165.00	3,433.00
453	Bud Mil Road	Roads	2006	18,034.32	3,606.86
454	Livingstone Lodge Road	Roads	2006	38,144.28	7,628.86
456	Warren Road	Roads	2006	13,842.05	2,768.41



Asset #	Description	Asset Category	Year Acquired	Value New	2017 Value After Annual Depreciation
457	07 Sterling L8500 6-whl dump	Vehicle	2006	118,985.00	47,594.00
459	Oak Grove Street	Roads	2006	48,410.00	9,682.00
461	08 Ford Expedition	Vehicle	2007	29,982.88	16,790.41
464	Power Pro Ambulance Cot	Misc - Other	2007	10,111.00	0
469	08 Brush Bandit Chipper 1590	Equip - Mbl	2008	40,950.00	20,475.00
470	08 PL Custom Ambulance	Vehicle	2008	117,000.00	58,500.00
473	Generator 85KW	Equip - Mbl	2008	14,183.50	0
474-1	Brown St. Reclamation	Roads	2008	10,022.14	3,340.71
474	Brown St. Catch Basin	Roads	2008	27,029.98	9,009.99
476	May St. Pavement Overlay	Roads	2008	41,555.45	13,851.82
477	09 Ford F-150	Vehicle	2009	17,970.91	9,884.00
478	09 Sterling Acterra #213	Vehicle	2008	103,749.00	51,874.50
480	09 Ford Crown Victoria	Vehicle	2009	22,819.00	2,281.90
481	Digitized Mapping	Misc - Other	2008	131,604.89	0
483	09 GMC Pick Up	Vehicle	2009	22,320.00	2,232.00
486-1	Rescue Truck Retrofit	Vehicle	2009	10,416.00	5,728.80
486	Rescue Truck	Vehicle	2009	12,525.00	6,888.75
489	11 Ford F550 Super D Dump	Vehicle	2010	93,254.00	55,952.40
491	Baldor TS-80 Generator	Equip - Mbl	2010	28,600.00	5,720.00
492	11 CAT 430E IT Backhoe	Equip - Mbl	2010	117,600.00	23,520.00
493-1	Shaker Bridge Sewer Main Repl.	Infrastructure	2010	506,200.25	425,208.21
493-2	Shaker Bridge Sewer Main Repl.	Infrastructure	2011	22,545.62	19,389.23
493	Shaker Bridge Sewer Main Repl.	Infrastructure	2010	69,889.46	58,707.15
495	Shaker Blvd Shim/Resurface	Roads	2010	27,929.00	13,033.53



Asset #	Description	Asset Category	Year Acquired	Value New	2017 Value After Annual Depreciation
496	Union Street Shim/Resurface	Roads	2010	12,753.00	5,951.40
498	Mill St. Shim/Resurface	Roads	2010	11,474.00	5,354.53
499	Flanders St. Shim/Resurface	Roads	2010	24,939.00	11,638.20
500-1	Lapan Development paving	Roads	2012	22,500.00	13,500.00
500	Lapan Circle Shim/Resurface	Roads	2010	25,423.00	11,864.07
503	Main St. Water Main Replacement	Infrastructure	2011	11,180.62	9,615.33
505	Outdoor Lighting Upgrade	Infrastructure	2011	18,992.58	0
506	Grand Drape Restoration	Misc - Other	2011	10,094.15	8,680.97
507-1	Route 4 Sewer Extension	Infrastructure	2012	2,498,821.77	2,198,963.16
507	Route 4 Sewer Extension	Infrastructure	2013	220,881.10	198,792.99
508-1	Route 4 Water Extension	Infrastructure	2012	440,968.55	388,052.32
508-2	Route 4 Water Extension	Infrastructure	2013	95,335.76	85,802.18
508	Route 4 Water Extension	Infrastructure	2013	35,954.14	32,358.73
509	Route 4 Design Charrette	Misc. - Other	2011	15,480.97	4,644.29
510	Huse Park Drainage	Infrastructure	2011	59,115.25	50,839.12
511	Main St. Sewer Main Extension	Infrastructure	2011	49,107.43	42,232.39
512	Shaker Blvd Bridge Repl.	Bridges	2011	279,030.00	239,991.60
513	Hurricane Irene Repairs	Roads	2011	90,081.64	48,043.54
515	Anderson Hill Road Paving	Roads	2011	20,500.00	10,933.33
516	Whaleback Mountain Road Paving	Roads	2011	19,500.00	10,400.00
518	John Deere Tractor w/attachments	Equip - Mbl	2011	60,196.68	18,059.00
519	Ray-Tech Reclaimer	Equip - Mbl	2011	24,950.00	7,485.00
523	12 Chevy K1500 Pickup	Vehicle	2012	27,500.00	19,250.00
530	Wells St. Paving	Roads	2012	11,250.00	6,750.00



Asset #	Description	Asset Category	Year Acquired	Value New	2017 Value After Annual Depreciation
531	13 International Dump 4300	Vehicle	2012	90,378.00	63,264.60
532	13 International Dump 4300	Vehicle	2012	90,378.00	63,264.60
533	2012 Kiotti Mechtron 2200 UTV	Equip – Mbl	2012	12,351.00	4,940.40
534	Huse Park Paving	Roads	2012	25,000.00	15,000.00
537	2011 Kiotti Mechtron 2200 UTV	Equip – Mbl	2012	14,402.00	5,760.80
542	13 1660 Connector Boat	Equip – Mbl	2013	26,515.00	13,257.50
543	LSV Pump Station Control Upgrd	Machinery	2013	13,755.31	11,462.76
545	Thermal Imaging Camera	Misc – Other	2013	10,820.00	5,410.00
547	13 Ford Interceptor	Vehicle	2013	29,900.00	14,950.00
548	File Server (Town Office)	Misc – Other	2013	10,190.00	2,911.43
549	Jones Hill Road Reconstruction	Roads	2013	267,641.34	178,427.56
552	Shaker Bridge Lighting	Infrastructure	2013	17,911.81	0
553	14 Ford Taurus Interceptor Cruiser	Vehicle	2014	24,953.00	14,971.80
556	Crystal Lake Road	Roads	2013	10,927.00	7,284.67
558	Mascoma Heights Drive	Roads	2013	22,552.00	15,034.67
559	Union St. Fire Station Parking Lot	Roads	2013	12,320.00	8,213.33
560	NH Route 4A Sewer Line Repair	Infrastructure	2013	65,000.00	58,500.00
561	15 Ford F450 Dump w/Plow	Vehicle	2014	43,061.25	31,578.25
562	15 Ford F450 Dump w/Plow	Vehicle	2014	43,061.25	31,578.25
563	Ridge Road 1” Shim Overlay	Roads	2014	20,000.00	14,666.67
515-1	Anderson Hill Rd. 1” Shim	Roads	2014	18,000.00	13,200.00
564	15 International 7400 SFA 4x2	Vehicle	2015	148,100.00	125,885.00
565	Patricia Court Reclaim & 2” Base	Roads	2015	19,500.00	15,600.00
566	Mountainview Dr. Improvements	Roads	2015	36,000.00	28,800.00



Asset #	Description	Asset Category	Year Acquired	Value New	2017 Value After Annual Depreciation
567	Compactor	Equip	2015	17,110.00	15,741.20
568	Jaws of Life (Upgraded Existing)	Equip	2015	12,567.00	10,681.95
569	Jaws of Life Combi-Tool	Equip	2015	10,287.00	8,743.95
570	E-One Typhoon Pumper	Vehicle	2015	406,868.00	358,043.84
571	Fire Hoses	Equip	2015	11,197.00	9,517.45
572	Boys Camp Bridge Replacement	Bridges	2016	130,000.00	128,700.00
573	17 Ford F-550 w/wing/plow/sander	Vehicle	2016	81,635.00	73,471.50
574	16 Ford Explorer Cruiser	Vehicle	2016	35,110.00	31,599.00
575	16 Ford Explorer Cruiser	Vehicle	2016	35,110.00	31,599.00
576	Mascoma Lake Boat Ramp/Dock	Roads	2016	155,000.00	151,900.00
577	Zoll Defibrillator	Misc – Other	2016	31,787.74	29,668.56
578	Jaws of Life Combi-Tool	Equip	2016	10,287.00	9,772.65
579	Polaris Ranger 6x6 UTV	Equip - Mbl	2016	22,000.00	19,800.00
457-1	Dump Body Replacement	Vehicle	2016	20,500.00	19,475.00
446-5	Lockeaven Rd. 1.25" Overlay	Roads	2016	63,532.00	59,296.53
566-1	Mountainview Dr. Overlay	Roads	2016	14,184.00	13,238.40
580	NH Route 4A Sewer Extension	Infrastructure	2017	2,157,085.54	2,157,085.54
581	17 Ford Interceptor Cruiser	Vehicle	2017	34,925.56	34,925.56
582	17 Ford Expedition Fire Support	Vehicle	2017	43,057.52	43,057.52
583	17 Bobcat E45 T4 Excavator	Equip – Mbl	2017	60,000.00	60,000.00
584	25-Ton Cam Equip. Trailer	Equip – Mbl	2017	22,187.93	22,187.93
585	Dynapac CA250D Roller	Equip – Mbl	2017	48,350.00	48,350.00
586	Lovejoy Brook Bridge	Bridge	2017	300,000.00	300,000.00
587	Alfano Drive Paving	Roads	2017	10,000.00	10,000.00



Asset #	Description	Asset Category	Year Acquired	Value New	2017 Value After Annual Depreciation
588	Anthony Court Paving	Roads	2017	10,000.00	10,000.00
446-6	Lockehaven Paving Crystal-Ibey	Roads	2017	22,000.00	22,000.00
446-7	Lockehaven Paving #707-Potato	Roads	2017	40,000.00	40,000.00
446-8	Lockehaven Paving Shaker-Jones	Roads	2017	35,000.00	35,000.00
				\$13,871,095.66	\$10,077,002.85

*Includes assets valued at \$10,000 or greater when acquired.



Town of Enfield



Narrative Reports



Building Inspector/Health Officer/Fire Inspector

~ MISSION STATEMENT ~

To provide the citizens of Enfield, NH with as safe and healthy living environment as possible, by applying the applicable codes and laws adopted by the Town and the State of NH in a timely and fair manner; to assist other departments and administration with information and knowledge necessary to achieve the common goal of betterment of the Town of Enfield.

2017 was a year that saw a significant increase in the value of building projects being undertaken in the Town of Enfield. Multiple remodeling projects have exceeded the \$750,000.00 mark and an increase has been noted in the number of \$1 Million plus homes that are currently in progress or being planned.

We issued 114 total permits for the year, 16 of these were for new single family homes, and 12 were for residential solar systems which now total 46 town-wide. Energy saving updates continues as many were for new windows and heating system updates.

After the completion of the 60,000 gallon LP plant on Whaleback Mountain Road, the Enfield Fire Department conducted a water flow exercise to confirm the necessary gallons of water were available if needed. With mutual aid companies we were able to flow the required 750 gallons per minute for a sustained period of time. Thank you to the 8 departments that participated to make this exercise successful.

Remember to check and replace the battery in your smoke and carbon monoxide detectors twice a year. Never disable or remove the battery. If the units sound trust that they are working properly, exit the building, call 911 and never re-enter for any reason. Have a preplanned escape route and meeting place for your family to await emergency responders.

Stay safe in the New Year.

Respectfully submitted,

Philip K. Neily
Building, Health, Fire Inspector



Capital Improvement Program Committee

The year 2017 has closed and the Capital Improvement Program (CIP) Committee is pleased to report that six years from inception, the CIP is continuing to make progress in helping the town move toward a more comprehensive long-term strategic plan for capital projects and vehicle/equipment upgrades.

The strategy developed by the CIP Committee was to:

1. Continue to update and maintain fixed asset inventories
2. Articulate an affordable long-term funding strategy through the development of a 6-year Capital Improvement Plan (CIP plan)
3. Facilitate a smooth, affordable tax rate
4. Leverage funding sources that fit our needs

We began 2017 with a balance of \$822,351.43 in the CIP Capital Reserve Fund (CRF). By the end of 2017, the balance stood at \$1,019,223.29. Current debt service liabilities for 2018 are \$179,753, which represents a \$21,627 reduction from the \$201,380 in debt service paid by the CIP-CRF in 2017.

Looking ahead to 2018, the CIP Committee started the year with a meeting with the Trustees of the Trust Funds to better align financial reports and projections. Also in 2018, members from the CIP Committee will participate in the Strategic Governance sessions, which will help the CIP plan evolve and more strongly tie in with the town's overall goals and master plan. While there is still significant work to do, the town has made progress stabilizing the funding process for capital projects. Looking beyond 2018, departments have submitted a wide range of capital requests for years 2019-2023. These requests include funding the replacement of many municipal vehicles and equipment, such as police cruisers (approximately one vehicle per year), fire engine, fire support vehicle, forestry vehicle, rescue truck, ambulance, plow trucks and roadside mowers. Requests also include funding for a wide range of public building and infrastructure projects, such as road improvements, upgrades of aging water infrastructure, and renovations to municipal buildings. Given funding constraints, it goes without saying that many capital requests will ultimately have to be postponed, revised, or disapproved as the committee goes about completing a thorough needs assessment, examining alternatives, and preparing a 6-year CIP plan.



To fund additional capital needs, we are seeking \$374,500 for the following items to be purchased from the CIP-CRF in 2018:

	Cash	To Be Financed
1. Municipal Facilities Feasibility Study	\$42,000	
2. DPW Dump Truck Replacement		\$180,000*
3. PD Cruiser (Sedan) Replacement		\$35,000*
4. Crystal Lake Road Improvements		\$58,000**
5. Replacement Furnaces (Union Street Fire Station and Shedd Street Garage) and Insulation (Shedd Street Garage)		\$20,000**
6. Transfer Station Office Replacement		\$6,500**
7. Huse Park Basketball Court Upgrades		\$15,000**
8. Whitney Hall Parking Lot Resurfacing		\$15,000**
9. Community Building Security / Locks		\$3,000**
Subtotal	\$42,000	\$332,500
TOTAL	\$374,500	

*These vehicle leases will be bundled into a single lease-purchase agreement

**These projects will be bundled into a single 7-year bank loan

The CIP Committee recommends funding be made available to purchase the following items in 2018:

	Cash	To Be Financed
1. Municipal Finance Software Upgrades	\$51,000	0
2. Strategic Planning/Governance Project	\$25,000	0
Subtotal	\$76,000	0
TOTAL	\$76,000	



Unfortunately, these items are not eligible for capital reserve funding based on how the CIP-CRF is currently authorized. As such, an alternative funding source would need to be used.

The CIP Committee is requesting that \$395,968 be raised and appropriated to the CIP-CRF in 2018 (a \$26,200 increase over \$369,768 raised and appropriated in 2017) so that we can continue to build and maintain sustainable capital reserves moving forward. However, if an article is presented on the warrant at the annual Town Meeting to use tax dollars to fund the strategic planning and software upgrades identified above, the CIP Committee would support reducing the recommended 2018 appropriation to the CIP-CRF the corresponding amount. As such, the 2018 appropriation to the CIP-CRF would be \$319,968.

Although it has been nearly 15 years since the CIP Committee last developed a comprehensive Capital Improvement Plan, with the support and encouragement of the Town Manager and Board of Selectmen, the Committee will be making this a priority in 2018.

We appreciate the Town's continual support of this program and look forward to sharing the draft CIP plan with town residents once it is completed in the coming months.



Cemetery Trustees

~ MISSION STATEMENT ~

The Mission of the Cemetery Trustees is to ensure that ample resources are available to maintain all cemeteries (stones, fences, grounds, stone walls, trees, etc.) for which the Town of Enfield is responsible, on an ongoing basis, ensure that all cemetery records are accurately and completely maintained in a timely manner, and advocate on behalf of those who can no longer represent themselves.

Work is nearly complete on the “scattering of ashes park” located in the Countryside Cemetery with the installation of a pillar, benches and a brick walk; it will be completed in 2018. This cemetery also received landscaping and new hard-pack on its driveway. Sexton Will Shoemaker then marked out a new section of this cemetery for burials. By adopting a modern grid system for this cemetery Will has ensured that it will be easy to manage in future years. Surveying and pinning of this new section should take place next year.





Trust funds were used to purchase a one third interest in the town's new excavator, and use of this new piece of equipment has had major benefits. It does less damage to the ground than larger machines and provides mechanized support for projects located in congested spaces. It was used to restack stones around the Town Cemetery and repair a wall in the Follansbee Cemetery. This machine also creates burial sites with cleaner sides and much less manual effort.

Although there were no major summer storms creating downed trees requiring cleanup, this was a year where advantageous growing weather created the need for a good deal of extra mowing. Will Shoemaker and his crew were very active on this front all summer long. Thankfully, an abnormally low number of burials and cremations left Will with the time to get all the mowing done.

After many years of service, Trustee, Gordon Clough, is retiring at the end of this term.



Conservation Commission

~ MISSION STATEMENT ~

To protect the National Resources of Enfield and preserve them for future generations.

In February, the Eastman Charitable Foundation sponsored a joint meeting of conservation commissioners from Enfield, Springfield and Grantham to initiate joint conservation projects.

The Enfield Commission evaluated 50 acres of primarily wetlands owned by the Town. The property is landlocked, located between Oak Hill Road and Potato Road. The Commission recommended to the Select Board, and they agreed on August 8, 2017, that the Town keep the property for wildlife habitat and Bicknell watershed protection.

The Commission continues to work on a public access for the Moose Mountain Trail system, which is one of the most beloved trails in Enfield. The trail runs along the ridge of Moose Mountain and has extensive views of the Mascoma Valley. The Towns of Hanover and Lebanon are also involved in preserving this trail system.

Perhaps the most exciting event this summer was the hatching of two loon chicks on the Harris Brook reservoir during a year when the survival of nests and chicks was very low across the state. This year marks the first year ever that loons have successfully hatched on the reservoir. The NH Loon Preservation Committee has added Harris Brook to their loon watch list.

More than 20 people turned out for the Commission's annual Old Home Days Conservation hike on Shaker Mountain. The hike's theme was vernal pools and Fish & Game logging practices to promote wildlife. A moose was seen feeding at Lost Lake during the hike.

In July and August, the Commission provided an educational wildlife display featuring the bones of moose, deer, coyote and porcupine to the Enfield Public Library. A local artist donated a hand-painted backdrop.



The Commission would like to thank Karen Bamgartner for her painting, Chris Rollins for his surveying expertise, and member Dwight Marchetti for his years of service to the Commission.

Respectfully submitted,

Alan Strickland, Chairman



Energy Committee

~ MISSION STATEMENT ~

**To identify energy savings opportunities for the Town
and residents of Enfield.**

~ Motto ~

Seeking options for resource stewardship

In 2017 the Committee addressed two major areas of activity, sustainable power production and energy efficiency/conservation. The first of these involved negotiating a Power Purchase Agreement (PPA) with a solar contractor to provide most of the DPW's electricity from a solar array on its salt shed roof. This project has survived regulatory, legal and economic hurdles to take the form of a new contract offer from Norwich Technologies to sell the Town electricity at a discounted price for 20 years. Because of the length of this time commitment the PPA proposal will be presented as a warrant article at Town meeting. If approved, the solar array will be installed sometime in May.

In the area of conservation, an effort is underway to save the Town money, and to save energy as well, by eliminating streetlights where public safety would not be at risk. A streetlight reduction policy has been developed in which the removal standards require that vehicle and pedestrian safety will not be compromised. In addition, a list of pole numbers on which lights slated for removal are located will be developed. This list will be reviewed by Town officials and by any property owners who wish to retain nearby streetlights through conversion to private use.

Lighting efficiency upgrades at three Town facilities (the Library, the Police Department and the DPW) has resulted in significant energy savings at little or no cost to the Town.



In 2018 the Committee will join an Upper Valley initiative to inform and assist homeowners in building weatherization. Further support of volunteer efforts to improve Town recycling is ongoing. The Committee will also assist in drafting a new solar zoning ordinance. And there is an effort to install an electric vehicle charging station near the Community Building.

Respectfully submitted,

Charles DePuy
Chairman



F.A.S.T. Squad

(First Aid Stabilization Team)

~ MISSION STATEMENT ~

The Mission of the Enfield FAST Squad is to establish, train and maintain a life saving squad that will serve the citizens of Enfield and to sponsor and promote public programs of First Aid, CPR, AED training and disease/accident prevention.

Enfield FAST Squad was dispatched to a total of 360 calls for service in 2017. We have staffed the ambulance with on call staff for prompt coverage at night. Lebanon Fire Department provides day time coverage. The Enfield FAST Squad could still use more members that would be available to respond to calls. If you are interested in an on call Emergency Medical Technician position, the Enfield FAST Squad would welcome and assist interested candidates. Please call 632-5200 or email efirefighter32@yahoo.com.

The FAST Squad is currently upgrading our service. We currently have 6 members in class for their Advanced EMT Certification, An additional 155 hours of training. One member has made the commitment to pursue his Paramedic certification, an additional 2 years of training. We continue to focus on training both our FAST Squad members and the general public (including Enfield Town personnel, Teachers, Coaches, Boy Scouts, Girl Scouts and additional organizations). In addition, First Aid, AED and CPR training sessions are held free of charge to the public. We also hold monthly training sessions for our Squad members to cover topics and current protocol changes that would help better serve the residents and guests of Enfield.

The Enfield FAST Squad is proud to educate, serve and provide compassionate life-saving services to our fellow townspeople.

Respectfully Submitted,

Richard Martin
EMS Chief



Current F.A.S.T. Squad Membership

EMS Chief – Richard Martin, EMT
Assistant Chief – John Nugent, EMT
Training Officer/Capt. – Michael Mehegan, AEMT

Jordyn Bagalio, EMT
Joel Coehlo, Paramedic
Lt. Daniel Huff, AEMT
Cassidy Jacques, EMT
Christian Killmer, EMT
Doug Miller, FR
Samuel Provenza, Paramedic
Christopher Valley, EMT
Joshua Wessells, EMT
Kimberly Withrow, EMT



Fire Department

~ MISSION STATEMENT ~

The Enfield Fire Department endeavors to provide safe, effective and efficient fire protection services to the residents of Enfield and to provide comprehensive education to reduce the causes of fire.

The Fire Department was very busy this year with 154 calls.

There are currently 30 members on the Fire Department between the Union Street and Center Stations.

Members of the Fire Department continue to be involved with Fire Prevention Week and Career Day. The dedication and time of these members is what makes the programs a success.

The Firefighters Association continues with their fundraising events, which includes Bingo on Tuesday nights, The Enfield Family Fair in June, Chicken Barbecue in July and the Holiday Toy Drive in December. Proceeds go back to the community for helping others in need.

We strongly encourage everyone to make sure their smoke and carbon monoxide detectors are operating properly and to replace the batteries twice a year. Everyone should have a fire escape plan for their home. If you are in need of a smoke detector contact the Fire Department. Stay Safe.

We would like to thank everyone for their continued support for the Enfield Fire Department.

Respectfully submitted,

David J. Crate, Sr.
Fire Chief



**Fire Department Call Record
January 1 – December 31, 2017**

Classification of Call:	Number of Calls			
	2014	2015	2016	2017
Structure Fire	1	2	2	2
Chimney Fire	5	5	3	2
Grass/Forrest Fire	5	2	3	3
Illegal Burn	0	5	2	0
Electrical Fire	2	2	0	3
Wires Down	20	6	11	15
Alarm Activation	10	14	10	15
Public Assist	14	22	5	4
Medical Assist	4	3	4	6
Haz-Mat	0	5	2	2
Search/Rescure/Recovery	0	0	3	7
Odor/Smoke Investigation	15	12	9	11
Tree Down	0	0	0	9
MVC	29	31	34	37
MV Fire	4	1	6	4
Carbon Monoxide	4	9	9	4
Dumpster Fire	0	1	0	0
Bomb Scare	0	0	0	0
Mutual Aid - North Woodstock	0	0	0	2
Mutual Aid-Canaan	9	8	14	11
Mutual Aid-Lebanon	7	7	11	8
Mutual Aid-Grafton	2	1	5	1
Mutual Aid-Springfield	1	1	2	3
Mutual Aid-Hanover	1	0	3	1
Mutual Aid-Plainfield	1	0	1	1
Mututal Aid-Grantham	0	2	0	3
Mutual Aid-Hartford	0	1	0	0
Mutual Aid-Norwich	0	1	0	0
Mutual Aid-Tilton	0	1	0	0
Total Calls	134	142	139	154



Heritage Commission

~ MISSION STATEMENT ~

The Enfield Heritage Commission will properly recognize, protect, and promote the historic and esthetic resources that are significant to our community, be they natural, built, or cultural. The commission will work co-operatively with other educational and civic organizations in fulfilling its mission.

The Heritage Commission noted several major accomplishments in 2017, not the least of which was another National Historic Register listing and a \$10,000 Moose Plate Grant.

The year opened with an initial meeting of the Enfield Shaker Village Scenic Byway. An Advisory Board was formed at this meeting to begin the process of returning Enfield to good standing with the NH DOT, insuring that the Scenic Byway will continue in Enfield and Lebanon. Meredith Smith was elected Chair and Mary Ann Haagen was elected Vice Chair. The Byway Advisory Board will be meeting on a regular basis to insure compliance with laws governing Scenic Byways. It is hoped that having an active Scenic Byway will encourage tourism. Once the Byway is back in good standing, it will be listed on State of NH tourism maps.

Town Meeting in March recognized Andrew Cushing for his outstanding work on the National Register application for the Enfield Center Town House. Andrew was awarded the Heritage Commission's Historic Preservation Award for 2017.

Linda Jones attended the NH Preservation Alliance Spring Conference in April, representing the Heritage Commission. She received some excellent pointers at the conference on ways to promote heritage commissions and issues of historic interest.

July brought the great news that, at long last, the Enfield Center Town House has been listed on the National Historic Register. Listing on the Register will open opportunities for grant funding to facilitate much needed repairs and maintenance for the Town House. The Heritage Commission is extremely grateful to Andrew Cushing who assisted with the complex application process.

In August, Linda Jones was appointed to serve as the point person in charge of promoting the Commission's activities. She will be responsible for press releases and other public communications. She also has arranged for the



purchase of a banner that can be used for public meetings and things such as the Old Home Days parade.

September brought more good news: Enfield had received a \$10,000 Moose Plate Grant for structural repairs to the Town House. Presently, Requests for Proposals for work to be done have gone out. It is anticipated that work on the underpinnings of the building will be done in the spring of 2018. The work must be completed within a one-year period of receipt of the grant (September of 2018).

December brought news that the Enfield Shaker Scenic Byway was now officially back in good standing with NH DOT. Quarterly meetings will be held by the Advisory Board, the first to be held in March of 2018. Thanks are due to Megan Butts at Upper Valley Lake Sunapee Regional Planning Commission who guided us through the rather complex process of returning to good standing.

The Heritage Commission looks forward to another productive year, anticipating new projects and completing unfinished ones; perhaps first and foremost will be requesting an extension of the Scenic Byway to Enfield Center. Completion of the structural work on the Town House will also be high on the agenda. We welcome suggestions from Enfield residents for projects pertaining to historic matters, be they preservation of a building, assisting in historic research, or highlighting an important Enfield historic resource. The Heritage Commission strives to protect and preserve the many historic treasures which Enfield is endowed with.

Respectfully submitted,

Meredith C. Smith, Chair



Human Services Department

The Town of Enfield Human Services Department is a branch of local government that provides relief to Enfield residents in need of financial assistance.

The Human Services Director is responsible for dispersing aid in the form of vouchers for rent, security deposits, and prevention of eviction and disconnection of utilities, fuel, utilities, food, and prescriptions.

The Human Services Director works in unison with a number of local service agencies, including but not limited to, Social Security Administration, State of NH Health & Human Services, Visiting Nurse Alliance, WIC, LISTEN, and Tri-County Community Action Programs, in order to provide information, referrals, and assistance to residents.

In the year 2017, a total of \$11,860.89 was disbursed to 12 households consisting of 17 adults and 11 children. Of these clients 3 were in danger of becoming part of the homeless population and were placed into housing of their own.

Reimbursement made by client(s) for services rendered in 2017 was \$775.00

Secret Santa's surprised 3 families with gifts and holiday joy for their children this year. Thank you all for making their Christmas special.

The breakdown of the money disbursed in 2017 is as follows:

Rent/Security Deposits	\$ 9,149.00
Mortgage	0.00
Electric	820.34
Heating Fuel	796.55
Prescriptions	0.00
Direct Cremation	1095.00
TOTAL	\$11,860.89

The Fuel Fund was established in October 2008 by the Board of Selectmen after being approached by residents who were concerned with the problem of rising fuel prices and the drastic measures residents in need were taking to heat their homes. The ending balance of the Fuel Fund for 2017 is \$6,854.32



Throughout the year, we depend on support of the community to provide food cards from local grocery stores to provide meats, milk, bread, eggs, baby formula, laundry soap and other perishable items not available at our local pantry to help families through their time of need.

I would like to take this opportunity to thank everyone who made donations of Food Cards and/or the Fuel Fund throughout the year of 2017.

Eastman Recreation
Mascoma Savings Bank Foundation
Vanessa Stone/Realtors
Community Lutheran Church
Rich & Carol Lammert

Respectfully submitted

Diane Heed
Director of Human Services



Library

~ MISSION STATEMENT ~

The mission of the Enfield Public Library is to be a focal point of the Enfield community by providing all residents and community members with a variety of resources and activities that educate, enrich, and entertain. The library strives to provide a welcoming environment that inspires lifelong learning and community engagement.

Goodbye 2017, hello 2018! It was another busy year for us at the Enfield Library. We had 12,797 people come in and use our services, and our 3,063 patrons borrowed 30,138 items. We also had 789 people use the New Hampshire Downloadable Books (Overdrive) program and they borrowed 2,039 ebooks and 1,916 audio books. Additionally, our interlibrary loan service remains popular. We loaned 731 items to other libraries and borrowed 829 items for our patrons.

Programming continues to grow and in 2017 we held 342 programs for all ages. In March we sponsored a speaker from the Mount Washington Observatory who described the weather monitoring activities that take place at “the home of the world’s worst weather.” In October, actors from Hampstead Stage performed an hour long version of *Frankenstein* and afterward answered questions about the story and production. In between was our Summer Reading Program: Build A Better World. We had 55 children and 46 adults sign up to read for prizes, weekly programs including “Toys from Trash” and Reader’s Theater, and a grand finale featuring ScienceTellers.

Libraries today are not just books and over the course of the year we borrowed several maker-play STEM toys from the State Library. These included: 3D doodler pens, Ozobots, Magformers, Legos, Snap Circuits, and Gears Gears Gears. Because of their popularity the Library now has our own sets of Brain Flakes, Gears, and thanks to generous donations, Snap Circuits and an Ozobot.

Our public computers were used 946 times to check email, job search, file for benefits, research genealogy, take classes, and print important documents. We also offer wifi access, photocopying, and fax services and in 2018 will be able to offer scanning and color printing.



Feedback over the past year has included the words “welcoming” and “amazing.” We are committed to these concepts in all that we provide to the public. We want the residents of the Mascoma community to think of the Enfield Public Library as the place to meet, learn, do.

Respectfully submitted,

Melissa Hutson
Town Librarian
<http://enfieldtownlibrary.org/>



Library Trustees

We are pleased to provide this update on the Enfield Public Library, especially as national and world events in 2017 brought new urgency to the library mission, and as we seek to complete the funding for the new library building that will mean so much to our community.

We express gratitude to the director, staff, and volunteers who are dedicated to meeting the diverse needs of patrons. In particular, we honor Nancy Tiedemann, who retired from the staff last year, and welcome Jennifer Seiler-Clough and Andi Diehn, who arrived as trustee and alternate trustee, respectively.

We are deeply saddened by the passing of our friend and former colleague Phil Cronenwett. In 2017, Phil retired as chair after 24 years of nearly continuous service as a trustee, volunteer, and tireless fundraiser for the new library building. Under Phil's leadership, library trustees have secured roughly one-third of the \$3.2 million goal.

Phil merits special recognition for returning to the board as chair in 2012 while continuing his fundraising role. As special collections librarian at the Jones Library (Amherst, MA) and the Dartmouth College Library, director of the Burndy Library at the Dibner Institute for the History of Science and Technology at MIT, a consultant to collectors and libraries, and a scholar, Phil set a high bar as a library volunteer that may never be equaled in Enfield.

We thank the more than 350 individuals, businesses, and foundations that have made one or more gifts in support of expanded library collections, services, and programs, including the 45 donors leading the way with commitments from \$1,000 to \$100,000. You have all justified the confidence of the library trustees, town officials, and voters who launched this effort.

We turn now to Enfield residents and business and property owners who have not yet made a gift and invite you to join us in 2018.

If the idea of improving library resources for you, your family, or your community isn't reason enough, consider making a gift in honor or memory of someone who raised you, taught you, inspired you, or gave you an opportunity.

Consider the example of George Whitney, who helped to fund the Memorial Building that has housed the library since 1901. Built to honor Civil War veterans, the library's current home has served Enfield residents for nearly 120 years, but it is poorly suited to the needs of today.

In terms of library square footage per capita, the Town of Enfield ranks in the bottom one-fifth of New Hampshire municipalities. Enfield's library space is roughly one-half the median area for public libraries in similarly-sized New Hampshire communities.



The new building will more than double the space available for library collections, services, and programs and provide more and better spaces for children's activities, adult programs, senior services, and public computers. The new building will be better for the environment and ensure the full accessibility of library offerings to all patrons.

Every day brings reminders of the challenges and opportunities of living in a world of rapidly expanding knowledge and artistic expression, technological change, and global competition. We celebrate public libraries for empowering individuals and serving as building blocks of community and democracy in such a world.

Public libraries are quintessentially American institutions, affirming what we value by providing opportunities for connection, enrichment, and learning to people of all abilities, ages, identities, and incomes. At the start of 2018, we are strongly committed to a library mission that remains relevant in the twenty-first century and thank you for your support.

Respectfully Submitted,

Shirley A. Green, Treasurer

Francine Lozeau, Secretary

Jennifer Seiler-Clough, Alternate



Old Home Days Committee

~ MISSION STATEMENT ~

The mission of the Old Home Days Committee is to organize an annual weekend of events which celebrate our community and honor our heritage.

The Enfield Old Home Days committee saw big changes in 2017 with the departure of its founder and chair, Meredith Smith, who as we know has gone on to serve on our Select Board. We also lost long time member Marjorie Carr, whose unrivaled knowledge of Enfield was an integral part to keeping Enfield's history alive throughout our celebrations. With new leadership and membership, we soldiered on, hoping to make these fine women proud for our fifth running year.

Old Home Days is the current presentation of Old Home Week, which was originally created by New Hampshire Governor Frank West Rollins in 1899. The goal of the weeklong celebration was to encourage citizens that had left the state to return to their hometowns and buy abandoned farms for summer homes, donate money to spruce up the village commons, and support the town libraries and meeting houses. In a time when New Hampshire was losing population and the state government was in debt, he hoped the reunion would help the towns out of what he perceived to be a moral slumber. The weeklong festival was not only recognized by the state as a permanent festival, but eventually the idea spread to other New England states. As with so many things past, though, the tradition eventually died out.

The 2017 celebration saw some familiar events as well as some interesting new ones to keep people on their toes. One of our new and most successful events to date was the Home Brew Contest and Chili Cook-off (with music graciously provided by DV8), held Friday night alongside the Upper Valley Community Band Concert (Lioness) and Pulled-Pork Supper (Methodist Church). These events all took place in and around Huse Park and the Community Building where folks were able to grab a sweet treat at the Trolley Stop ice cream truck outside.

Saturday saw our third annual parade, before which people could get their shop on at Community Lutheran Church's yard sale or the Old Time Flea Market hosted by the Enfield Outing Club. Our parade route was reversed this year due to construction at the Lakeside Park, but the ending at Huse Park made for the perfect location for our Community Picnic and Meet & Greet with Ryan



Aylesworth, who was just taking the helm as Town Manager. The afternoon was rounded out with the fan favorite Ice Cream Social at the library and the return of the Enchanted Island. On Saturday evening, the Enfield Fire Department brought back their chicken BBQ, which was followed by the Community Dance featuring entertainment by Jim Hollis.

Whaleback hosted their traditional pancake breakfast and hike on Sunday morning while the Community Lutheran Church held an old-fashioned church service where costumes were encouraged. The first Old Home Days country fair took place at the Stone Mill of the Shaker Museum with something for everyone, including a craft show, pony rides, crafts, story time, an apple-pie bake off, and music by the in-demand Mascoma Valley Guitar Orchestra.

Other events on Sunday included a guided hike by the Conservation Commission, a historic reenactment at the Lockehaven Schoolhouse, and sailing lessons by the Mascoma Sailing Club. The Heritage Commission gave a lecture on the history of Enfield at La Salette, which was the perfect complement to the basis for the weekend. Our furry friends even got in on the action with a play date at the Shaker Field Dog Park. This year's events came to a close with an Old-Fashioned Summertime Sing-A-Long hosted by Never Too Late, held at the Mary Keane Chapel.

The Old Home Days Committee meets on the first Wednesday of the month from January-July at 5:30PM in the Whitney Hall conference room. We are always looking for new members to bring new ideas and help us put on these events to celebrate our heritage and bring our wonderful community together.

As always, we welcome any ideas for adding to the festivities from the community. Contact information can be found on the town website.

We look forward to seeing you all out and about at the 2018 Old Home Days events, July 27th, 28th, and 29th.

Respectfully submitted,

Kristin M. Harrington
Co-Chair



Parks and Recreation Department

~ MISSION STATEMENT ~

The mission of the Enfield Recreation Commission is to provide safe and varied recreational activities in our community for residents of all ages.

Recreational activities in the Mascoma Valley have continued to grow with the combined efforts of Mascoma Valley Parks and Recreation, and the Recreation Commissions in Canaan and Enfield! Continue to check the town websites, Facebook and the listservs for updates as well as the new online registration site for many of our programs, events and activities:

<https://mvpr.recdesk.com/Community/Home>

Three days a week, Chair Yoga and Exercise continues to be offered (formerly Low Impact Stretching and Exercise). The class meets on Mondays, Wednesdays and Fridays from 9:30-10:30 in the Community Building. There is a modest fee of \$3 to help cover the cost of the instructor.

Our annual Egg Hunt at Huse Park was a big success with approximately 150 children on hand to find more than 1,000 eggs left behind by the Easter Bunny. Those children lucky enough to find a purple slip of paper were able to pick from an assortment of prizes – games, stuffed animals and more.

Lifeguard coverage continues at the Shakoma Beach from 10a-5pm starting mid-June and going through Labor Day weekend. We were lucky to have several returning lifeguards this summer, as well as hiring three new lifeguards. This year we also hosted a lifeguard certification class, as well as in-season training for our lifeguard staff to help prepare them for emergencies at the beach. We plan to continue providing scenario based training for our lifeguards in 2018.

We continue to offer Youth Swim Lessons at Shakoma Beach for our summer camp and the community. Our three wonderful swim instructors returned to the Recreation staff and they worked with approximately 50 children throughout July and August. The lessons were reasonably priced at just \$20 for each two-week session.

The Enfield Recreation Camp and our amazing camp staff returned for another great summer. This year our camp grew in size and participation numbers, with an average of 27 children signed up for each week of summer camp. We offered morning camp for children K – 6th grade and afternoon and full day options for children 2-6th grade, and for the first time we offered a



“Counselor in Training” (CIT) program for students in 7th-9th grade. We had an inaugural CIT class of six wonderful students, and they were tasked with obtaining their CPR and First Aid Certification, assisting camp staff on a daily basis, leading camper activities and games, as well as planning, organizing and executing a community service project of their choice. Our 2017 CIT’s selected projects such as a food drive for the local food pantry, a free youth basketball clinic and reading to children at the library. We hope to see each of them applying to be Camp Counselors in the future!

The Halloween Party continues to be at the Fire Station on Union Street on Halloween night. We had lots of candy, cookie decorating, apple cider, bean bag toss, Halloween music, coloring and more! The Enfield Public Library joined the Recreation Commission again this year to offer “Halloween Story Time” for trick-or-treaters. An estimated 250 people visited the Fire Station on Halloween night and we saw some great costumes. I would like to thank the MVRHS National Honor Society students who volunteered their time, and the members of the Enfield Recreation Commission and Enfield Public Library for their help in making the party a success.

If you have any suggestions, or ideas for other programs or activities, please let us know. The best way to contact is by email: mvalleyrec@gmail.com. Recreation Commission meets the third Tuesday of each month, at our new time 6pm, in the Whitney Hall Conference Room.

Respectfully Submitted,

Katharine Lary Jopek
Enfield Recreation Director



Planning Board

~ MISSION STATEMENT ~

The mission of the Planning and Zoning Department is to provide excellent customer service, ensure compliance with Planning and Zoning regulations and ordinances; to assist the respective boards with administration and information and to complete other projects as assigned.

The Planning Board held fourteen (14) Meetings in 2017. Business items acted on include:

- ❖ Ordinances changes placed on the Town Warrant and approved by the Town.
 - Revised the language for the five conditions that allow granting Variances to match the State Statue.
 - Removed unenforceable language that limited the rights of landowners to clear cut timber harvesting. State Law supersedes municipal ordinances, and the State controls timber harvesting law
 - Added a definition to describe what a Kennel is, as there was no definition in the ordinance.
 - Changed the name of Accessory Apartments to “Accessory Dwelling Units”, and allowed them to be in all districts which allow single family homes in accordance with new State Law.
 - Revised the definition for abutter to match the requirements in Zoning with Site Plan and Subdivision regulations as well as boundary line adjustments. Also increased the distance from the lots from 100 ft. to 200ft. so that more close neighbors would be notified of land use hearings near their property.
- ❖ The Board held fourteen public hearings for applications in 2017
 - Two home businesses were approved: one as a personal trainer and one doing diesel engine work.
 - Three two lot residential subdivisions were granted.



- Four Site Plan reviews were heard and approved: These included a coffee shop on Main St, a Convenience Store and Gas Station on US Route 4, a U-Haul Dealership on NH Route 4A, and an outside platform at 56 Main St. We expect these new businesses to be opening in the coming months.

- One Site plan review for new apartments at 60 Main St has not been approved due to parking concerns.

- Four Boundary Line Adjustments were granted
- One Voluntary Merger was granted.
- One project, a 17 Lot Subdivision on Evenchance Road initially approved in 2006, and resubmitted in 2014 was granted final approval as the conditions for approval were fully met.

- Conceptual hearings were held on plans to upgrade an existing trailer park, and on permission to have a food truck in town.

❖ The Subdivision and Site Plan Review Regulations were updated and approved.

❖ The Town Planner / Zoning Administrator attended committee meetings to help advance the goals of the Town on a number of items. These included; the Scenic Byway, Mascoma Lakeside Park, Brownfields, TIF, EVA Economic Development, Upper Valley Housing Coalition, Transportation Management and Transportation Advisory Committees and Public Health Council of the Upper Valley.

❖ Conferences attended include:

- A 4 day FEMA Flood Plain Development with the NFIP class.
- Meeting with FEMA and their contractor UNH on updates to the Flood Maps. Reached out to FEMA requesting they take a closer look at the designations to the Enfield Flood Maps.

- Attended TAC and TMA meetings – Re info on current plans to the transportation network. Noted an Uber Company has made it to the UV.

- Plan NH Conference on Planning for an Aging Community.

❖ Two members and one alternate were reappointed for another three year term with Dan Kiley and Tim Taylor continuing as members and Jim Bonner as an alternate, as well as videographer.



❖ Other activities the Town Planner /Zoning Administrator was involved in include:

- Family \$\$ Drainage issue was resolved with a new culvert and catch basin.
- 3 Wetlands Permits reviewed
- Five Intents to Cut were reviewed. – 5/24, 6/28, 7/26, 10/11, 12/27
- 2 DES permits by notification were reviewed.
- We were informed of the Volkswagen Settlement and are looking into small energy projects that could be funded with the funds.
- We saw the State DOT work on the road and parking areas at Mascoma Lakeside Park completed
- A Right of Way issue on Johnston Drive at the Rte 4 Lebanon Town Line was resolved.
- Master Plan Update will progress later in the year after a review of long range planning for the town

The Board has revised the meeting schedule for 2018 with meetings on the 4th Wednesday every month, at 7:00 at the Ilene P Reed Training Room. Meetings on the 2nd Wednesday will be held when necessary.

Respectfully Submitted

Scott Osgood
Planning & Zoning Administrator



Police Department

~ MISSION STATEMENT ~

It is the mission of the Enfield Police Department to fairly enforce the law in an impartial and sensitive manner; to secure a safe and healthy environment for the community; and to provide competent, professional and dedicated police service, which places emphasis on protecting the fundamental Constitutional rights and privileges of all people.

Reflecting on the past year we saw a decline in property crimes and arrests. While it is always difficult to assess proactive measures we believe this is the result of our high visibility patrols. As we all know it's much better for everyone if we can prevent crime. On the contrary we continue to see a number of drivers still using their phones. This will be a major focus of our efforts in 2018 along with identifying the Drug Impaired drivers. Nationally, a number of accidents are the direct result of distracted driving and drug impairment. I fear this trend will continue with the legalization of marijuana in our neighboring states.

If you find yourself in a situation where you have consumed too much to drive please call us and we will provide you with a safe ride home.

Sir Robert Peel stated in 1829 "*the police are the public and the public are the police*" Policing our community efficiently is only possible with the support of all citizens. I want to thank all those who took a proactive step and called in your concerns. If you see something say something. Contact us whenever you have a concern. No issue is too small; we are here to serve you.



Police Activity Report

	2017	2016	2015	2014	2013	2012
Service Calls	9,786	9,962	9,807	10,186	10,761	11,237
Reportable Motor Vehicle Accidents	146	149	141	139	66	75
Fatal	1	0	0	0	0	1
Assaults	12	22	30	10	25	48
Burglary	2	8	6	5	4	19
Theft	20	26	23	70	29	49
Sexual Assaults	9	4	8	5	14	7
Auto Thefts	0	2	0	0	0	0
DWI	33	30	35	17	34	28
Homicides	0	0	0	0	0	0
Drugs	34	50	41	28	59	82
Criminal Arrests	150	206	248	298	355	297
MV Summons	237	303	179	153	242	198
MV Warnings	4,337	4,561	3,829	3,301	2,571	2,743

Respectfully submitted

Richard A. Crate, Jr.
Chief of Police



Public Works Department

The Enfield Public Works Department was kept busy with two major construction projects. The first was the sewer extension from Shaker Village to the Lakeview Condominium development. The project went out to bid in the early part of the year and construction began in July. A 7,500 foot force main was installed along NH Route 4A using directional drilling. A pump station was built on the Lakeview property that pumps wastewater along this line to a gravity intercept in Shaker Village. From there, wastewater then runs by gravity to the Shaker Village Pump Station where it is pumped again into the Lebanon system eventually arriving at the Lebanon Wastewater Treatment Facility near the Connecticut River. The existing gravity lines and services at Lakeview were dug up and diverted into new gravity sewer mains that drain into the new station. The extension will add 131 dwellings from Lakeview and has the possibility of adding more along Route 4A. The project was funded by the USDA Rural Development Program and the State of New Hampshire Revolving Loan Fund with Lakeview responsible for paying off the loans. Kingsbury Construction was the general contractor and Pathways Consulting provided engineering and construction management services.

The second project was the replacement of the Lovejoy Brook Bridge. The flooding of the Lovejoy Brook Road area had been a problem for many years with flood water frequently covering the road and properties near the brook. Much of this flooding was being caused by the lack of capacity at the brook crossing. When brook flows were high the two 36" culverts could not pass enough water causing a backup and subsequent flooding. The project of fixing this issue was placed on the Enfield Hazard Mitigation Plan in 2004 which made it eligible for FEMA Hazard Mitigation Funding. The culverts were replaced with a bridge constructed by Hansen Bridge and the brook channel was opened up to allow more water through during high flow events. Road gravel that had washed into the stream over the years was removed improving the brook ecology. Town forces completed much of the road and ditch work counting as in-kind payment toward the Town's 25% cost share. The other 75% of the project was paid for by the FEMA Hazard Mitigation Funding. Right Angle Engineering provided design and engineering services for the project.

There was a major storm July 1, 2017 that caused major damage in many Grafton County communities. In Enfield several roads were impacted particularly in the Methodist Hill area where there were numerous areas of road shoulder erosion. This damage was enough to have Grafton County declared a Federal Disaster Area making Enfield eligible for FEMA Disaster Funds. The



storm also caused damage to the Lovejoy Brook Road right in the middle of the bridge project causing many tasks to have to be done twice.



Lovejoy Brook Road - Before



Lovejoy Brook Road – After New Bridge



The Highway Department oversaw several paving projects including pavement overlay applied to three sections of Lockhaven Road: The first started from Shaker Hill Road and extended to Jones Hill Road. The second began at 707 Lockhaven Road and extended out to 838. The third a section paved from Crystal Lake Road out to the Ibey Road intersection. Alfano Drive and Anthony Court both received a 1.25" overlay.

The Department took delivery on three new pieces of equipment. The 1989 equipment trailer was replaced with a Cam 25-ton trailer. A Bobcat mini excavator that will be shared with the Cemetery and Water/Sewer Departments arrived and was immediately used for digging graves, ditching and water curb box repairs. A used vibratory roller was purchased in the spring and was used all summer and fall to roll pavement shimming and to compact gravel roads after grading.

The Highway Department replaced several culverts and improved ditches on many streets around Town. Mike Sousa retired from the highway department after thirty six years of dedicated service.

The Water/Sewer Department worked hard supporting the Lakeview sewer extension project and the replacement of the small pump station facility the Shaker Landing Condominium Association property which is scheduled to be completed in early 2018. A new water valve maintenance program was launched in an effort to keep major gate valves clean and operational. A new pump was installed at the Marsh Well. Bruce Prior retired from the department after 16 years of service. Jason Darling moved into the position from the grounds crew and Kim Withrow was hired as a grounds worker.

The Solid Waste Department saw a continued decline in the recycling market prices. The old compactor used for compacting Zero Sort recycling had its track rails rebuilt. Sam Blanchard retired from full time duty at the Transfer Station but will continue on a part time basis. The Board of Selectmen voted to change the Transfer Station hours to Wednesdays 11-6 and Saturdays and Sundays 8-4.

The Public Works crew attended several training sessions over the year with several crew members earning certificates in the "Road Scholar" program offered through the University of New Hampshire.

The Public Works Department hours are daily 7AM-4PM or other times by appointment. Public Works information is available on the Town Website www.enfield.nh.us.

Respectfully Submitted,

James L. Taylor, Director of Public Works



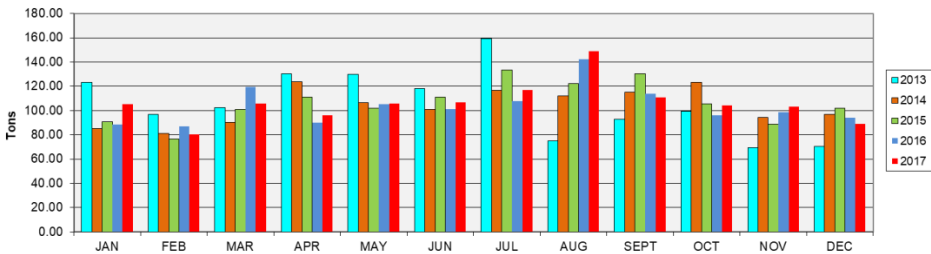
Solid Waste & Recycling Reports

We've now had four full years with the curbside rubbish and zero-sort recycling collection program in place. In 2017, solid waste tonnage increased by **28.35** tons over the previous year. However, solid waste tonnage in 2017 was 31.39 tons lower than the average of solid waste collection for the previous 5 years (2012-2016) and 216 tons less than the last full year without curbside collection (2012). An increase of 28.35 tons collected, at \$68.68 per ton, equates to a cost increase in 2017 of **\$1,947.08**.

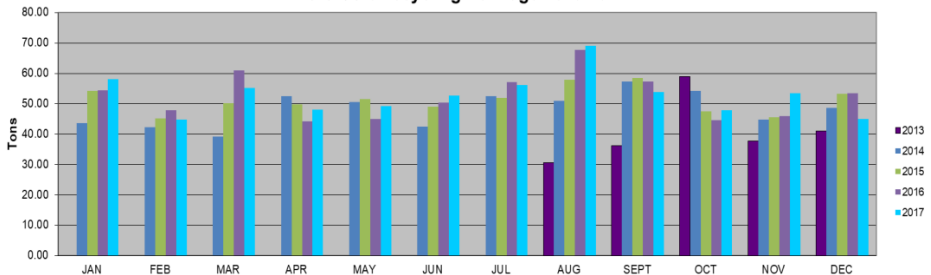
We saw an increase in recycling 3.99 tons in 2017 over the previous year. This is the 4th straight year of increases in recycling tonnage collected. Recycling costs \$35.62 per ton to process for a savings of \$33.06 for every ton not disposed of as solid waste. That's a savings of **\$131.91** in 2017.

The cost to dispose of rubbish and recycling at the Transfer Station exceeds the cost to dispose of the same amount of rubbish through curbside collection. This is due to having a set contract price for curbside collection and the need to pay hauling costs for items disposed of at the Transfer Station. By taking greater advantage of the curbside collection program for your recycling and rubbish disposal we can save even more.

Solid Waste Tonnage 2013 - 2017



Zero-Sort Recycling Tonnage 2013-2017





Electronics Tonnage Report

Disposal Date	Weight in Pounds		
	2015	2016	2017
February	0	5,680	
March	6,250	0	
May	0	0	6120
June	0	5,460	
August	6,850	4,850	6120
November	0	5,240	6120
Total Weight in Pounds	13,100	21,230	18,360
Total Weight in Tons	6.55	10.615	9.18

Recycling Collections

Recyclable Items	Quantity	
	2016	2017
Air Conditioners	21	22
Dehumidifiers	14	10
Freezers	1	0
Propane Tanks (20 lbs)	46	96
Propane Tanks (Other)	145	206
Refrigerators	129	103
Tires	311	299
Waste Oil (gallons)	552.25	610
Fluorescent Bulbs	521	214
Other Bulbs	86	20
Scrap Metal (Gross Tons)	70.75	72.68



Northeast Resource Recovery Association
2101 Dover Road, Epsom, NH 03234
Phone: 603.736.4401 Fax: 603.736.4402
Email: info@nrra.net Web: www.nrra.net

Town of Enfield, NH

Congratulations for being such active recyclers!

Below please find information on the positive impact your recycling has had on our environment.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

Recyclable Material	Amount Recycled in 2017	Environmental Impact! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources
Scrap Metal	73 gross tons	Conserved 203,500 pounds of iron ore!

Avoided Emissions:

Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.

By recycling the materials above, you have avoided about 353 tons of carbon dioxide emissions; this is the equivalent of removing 75 passenger cars from the road for an entire year



Tax Increment Finance District Advisory Committee

During 2017, the Enfield Tax Increment Finance Committee met four times: March 2, June 13, August 31 and December 19.

Based on financial status reports provided by the Town, the Committee held a public hearing and voted in March to recommend that the Town expend \$500,000 of TIF funding to pay down the principal on the Route 4 Water/Sewer Bond. This request was brought to the Town administration for approval. It was learned that the funds would need to be appropriated through the budget process for the payment to be made.

A number of items were discussed as applicable for TIF funding. These included upgrades to Huse Park, a traffic study for the downtown area, and improvements to public access along Route 4 near Main Street.

The annual bond debt service for the Route 4 Water/Sewer construction project had totaled \$162,246 per year. The interest rate is scheduled to go up in 2017, for an annual cost of \$190,820.91, an increase of \$28,575.

Since 2009, the revenues to the TIF District have exceeded the annual bond payment with significant increases in 2014 (\$260,365), 2015 (\$303,843), 2016 (\$324,731) and 2017 (\$334,188). This brings the total TIF revenue since the inception of the District to \$2,236,026.

Payment and obligations to projects included on the Project List for TIF expenditures showed an unencumbered balance of \$742,136.

Due to the Town's overall financial position, the TIF Committee voted to not request any funding to be spent except for the regular, recurring bond debt service payment in 2017.

Over the coming year, the Committee will focus on updating the TIF District Plan and Project List as a number of the projects on the current list have now been completed. The Committee would welcome any and all suggestions on improvements to the District.

The committee lost two valuable members last year and gives a hearty Thank you to Holly Plumley West and Rob Malz for their work and dedication to the TIF Committee.

The Committee also asks Townspeople to consider applying to be on the TIF Committee. To be eligible, one must live in the District, or to own property in or adjacent to the district. The TIF District runs along Route 4 from the Canaan line to the Roller Skating Rink, and from Route 4 from Main Street to the Energy Emporium.

Contact the Town Planner with the details for membership.



TIF Committee Members

Nathan Miller, Chair

Lori Bliss Hill

Shara Buffington

TIF District Administrator (Town Staff)

Scott Osgood

Respectfully Submitted,

A handwritten signature in cursive script that reads "Scott Osgood".

Scott Osgood

TIF District Administrator



Zoning Board of Adjustment

The Enfield Zoning Board of Adjustment held six meetings in 2017, including ten (10) Public Hearings, one administrative meeting, and one request for an appeal. The Zoning Administrator investigated and took action on three Zoning Violations and discussed options for land use with a number of landowners.

The Public Hearings included;

❖ Six (6) requests for a Variance:

- Two for continuing an existing shoreline encroachment were granted.
- Two for creating non-conforming lots where the lots were already non- conforming were granted.
- One to create a detached accessory dwelling unit, which was denied.
- One to allow a non-conforming sign, where the variance allowed a large sign to be attached to a building instead of free standing, which was granted.

❖ Two (2) special exceptions

- One to build a driveway in a wetland area was granted
- One to have at grade residential units in the Main St area, which was approved by the Zoning Board, but has not met the conditions for Planning Board approval.

❖ A request for an Appeal to a Planning Board decision was denied due to lack of legal standing on the issue.

❖ A request to expand an existing use was deemed approved without a zoning adjustment due to pre-existing use.

❖ One meeting was held to discuss personnel and to update the Zoning Board of Adjustment Rules of Procedure.

❖ Zoning Violations Addressed included:

- Occupation of a second dwelling on a lot.



- Having more than two unregistered motor vehicles on site without a junkyard permit, and

- Conducting a business use not allowed in a specific zone.

All landowners were notified of the violations and guided through the process to rectify the situation. All violations were corrected.

❖ Discussions included landowners needing zoning confirmations to qualify for funding improvements and individuals seeking advice on building on non-conforming lots.

❖ The Board welcomed Tom Blodgett as a new member in 2017. The Board also asks the citizens of Enfield to consider applying for a seat on the Zoning Board Adjustment. There are currently three seats for alternates open, and two incumbents are up for reelection this year.

Respectfully submitted,

A handwritten signature in cursive script, reading "Scott Osgood", enclosed within a rectangular box.

Scott Osgood
Planning & Zoning Administrator



Town of Enfield



Regional Organizations



Advance Transit, Inc.

In FY 2017, a total of 590,105 passenger trips were boarded on Advance Transit's fixed routes, 4,867 of which were boarded within the Town of Enfield. This is a decrease and follows national ridership trends which are being influenced by continued low gas prices. AT maintained the same services in 2017 with seven scheduled runs each weekday between Canaan and Lebanon with connections to destinations in Hanover, West Lebanon, and White River Junction.

Perhaps you don't drive, but if you do, you are probably enjoying some extra savings due to falling gas prices; save even more by commuting on Advance Transit's FREE bus service. Our sponsors invest in free transit service as a way of reducing the number of cars in congested areas including downtown Hanover, on the Dartmouth College campus, and at the Dartmouth-Hitchcock Medical Center, where parking is expensive and in short supply.

If you are not familiar with our services, you can plan your trip by visiting our website www.advancetransit.com or by using Google Transit. Better yet, download the new smartphone application for free. Just go to the app store and search "advancetransit." If you would rather talk live with a real customer service person, you can call our offices at 802-295-1824, 8-4:30, Monday through Friday. Need help learning to navigate the Advance Transit system? We offer free travel training to groups and individuals. Let us know if we can assist.

Advance Transit's mission is: "To assure the continued livability and accessibility of Upper Valley communities by providing safe, effective and friendly public transportation services."

Thank you for helping to support public transportation in your community.



Van Chesnut
Executive Director



Court Appointed Special Advocates (CASA) of New Hampshire

Mission: Court Appointed Special Advocates (CASA) of New Hampshire strives to protect the rights of our state’s most vulnerable children to live, learn and grow in the embrace of a loving family. Our purpose is to provide well-trained and caring Guardian ad Litem (GALs) for abused and neglected children who come to the attention of New Hampshire’s courts through no fault of their own.

Our trained volunteer advocates speak for abused and neglected children’s best interests in New Hampshire’s family court system- including Lebanon Circuit Court, the court that serves children from the Town of Enfield.

	Statewide	Lebanon Circuit Court
Children served in 2017	1,358 children	37 children

Currently, our trained volunteer advocates speak for children’s best interests in about 81% of the abuse cases that came to NH’s Family Court system. Since 1989, CASA of New Hampshire has served over 10,000 victimized children in our state.

Although the goal of a CASA advocate is to ensure that victimized children are placed in stable and permanent homes, there is still a constant flux of children in and out of the child protective system. These children are often relocated multiple times throughout the course of an abuse/neglect case- moving from one foster or relative home to another and transferring schools multiple times a year. Your support helps children who are in a relative placement or foster home in the Town of Enfield, children who use the Enfield school system, or children with relatives/caretakers in Enfield.





Crystal Lake Improvement Association

2017 was another great year in Enfield and especially on Crystal Lake. We continued our tradition of community efforts to protect Crystal Lake from invasive species and monitor the quality of the aquatic environment to document the success of our efforts. We continue with our efforts to create an environment of fun and enjoyment for residents and visitors. Our 10th Annual Independence Day Boat Parade was, as it always is, a resounding success with numerous boats, some decorated and some not, taking part. Then followed the annual pig roast/picnic on the third Saturday of July which was again greatly enjoyed by residents and guests. A special thank you to the Mascoma Valley Guitar Orchestra for the outstanding entertainment they provided, we certainly hope to have them back again. At the Crystal Lake Improvement Association Annual Meeting in August we had the opportunity to meet our new Town Manager Ryan Aylesworth; all enjoyed the opportunity to meet and get to know him.

Our efforts on behalf of Crystal Lake included roadside cleanup, the weekly sampling of the lake water for the Lakes Lay Monitoring Program, manning the boat ramp on Crystal Lake to screen boats for invasive species (both plant and animal) and educate the boating public regarding proper care when moving from lake to lake as part of the NH Lakes Lake Host Program, providing weed watching on the lake, and generally monitoring the quality of the lake environment.

In 2017 the Crystal Lake resident loons were not successful in nesting efforts due to the high water levels in the early spring, but we do hope for a more successful effort in 2018.

Glyn Green
President



Enfield Historical Society

Knowledge of the Past Enlightens the Future

The Enfield Historical Society began the 2016-2017 fiscal year on the Lockehaven Schoolhouse lawn by enjoying a most enlightening conversation with Wendy Piper, Grafton County Commissioner, discussing the role of the commissioners in county government. That same evening Jean and Chuck Townsend presented a mystery of where on Methodist Hill a tall wooden tower was erected in the early 1900's that made available sights of the distant sea coast, Massachusetts, the White, and Green mountains.

About one hundred seventy persons attended our programs during the year. The society heard programs dealing with the agriculture of NH through the years by touring the 1854 barn at the Shaker Museum with Michael O'Connor, and a presentation by Steve Taylor; Jim Taylor, presented a program on Maple sugaring in NH. The Society joined the Enfield Public Library in co-sponsoring a program "Mt. Washington Observatory Weather Station"; digging into the past we heard about early Native American history from Dr. Robert Goodby, a New Hampshire Humanities Council Program.

The Society participated in the Old Home Days celebration by opening the Lockehaven Schoolhouse to the public for a day at school in the 1800's conducted by Lisa Torres and Heather Oliver.

Society and Town Historian, Marjorie Carr at 632-7740, or Kathy Ford at 632-4675, are available to conduct Enfield Center Museum tours by appointment. Special arrangements may also be made with the same contacts for Lockehaven visits. The Historian may also be contacted for historical and genealogical records and information on burial sites. Donations of photographs, post cards, and/or documents are greatly appreciated.

The Society sponsored history of Enfield is available at the Enfield Public Library, the Shaker Museum, the Mascoma Savings Bank, and through the Society. Everyone is invited to become a member of the Society, to attend any and all programs. Information is available by contacting those above, or at P.O. Box 612, Enfield, NH 03748.

Come, see what we are about.

Kathy Ford
Secretary



Enfield Shaker Museum

...preserving the Enfield Shaker legacy



Enfield Shaker Village Circa 1904

Dear Enfield Residents,

Each year at our Annual Meeting in November, I share the highlights from the past year. This year I reached out to the staff, the board, our volunteers and friends from Enfield for their thoughts. As our 30th anniversary year ends, and we plan for the 225th anniversary of the Shakers arriving at our site on Route 4A, I would like to share some of these high points with you.

- One of our residents and a new member of our board felt we have an **incredibly talented, dedicated and passionate staff**. They said it was truly inspirational to watch our team in action on a day-to-day basis with our Museum visitors or at many of our events and programs.



- A member of our staff felt the increase in **educational programming and digital marketing**, brought both quantity and quality to each day.
- Other staff members highlighted the **improved quality of service** we are providing to our visitors and the comradery and teamwork shared among the staff and volunteers. In 2017 we hosted over 6,000 visitors from around the world. We are proud that many of these visitors supported other businesses in town and contributed to the town's economic growth in 2017.
- Many observers felt our biggest accomplishment was our **preservation work** in our buildings and throughout the site. Our preservation work is one of the most tangible and visible things we are doing. It is our goal to bring as much of the site back to what it looked like when the Shakers were here as we can.

Over these last few years, we have worked to lay a solid foundation for the future through our dedicated staff, our exceptional programming, our continued preservation work and the high-quality service we offer our visitors. We appreciate the many ways people support the Museum's efforts, especially the residents from the Town of Enfield. Without your support, we would not be able to continue sharing the very special history of the Enfield Shaker Village.

As the Shakers worked and contributed to the Town's economic growth and stability, it is the Museum's goal to continue to follow in their footsteps as members of the Enfield community. Please join us and help keep up our momentum.

Thank you and always remember, Enfield residents receive free admission where you can learn more about your hometown history!



ENFIELD SHAKER MUSEUM
447 NH Route 4A
Enfield, NH 03748
(603) 632-4346
www.shakermuseum.org

Sincerely,

Dolores Struckhoff
Executive Director



Enfield Village Association

The mission of the Enfield Village Association (EVA) is to enhance the town's cultural, historical, recreational and natural resources while promoting economic development.

An important accomplishment in 2017 was the publication of our Enfield Business Directory. We added 35 new businesses to the listings, for a total of 181 businesses offering goods and services in 88 categories. Listings are free to all Enfield businesses and we now have an online addition that can be kept up to date between printed versions.

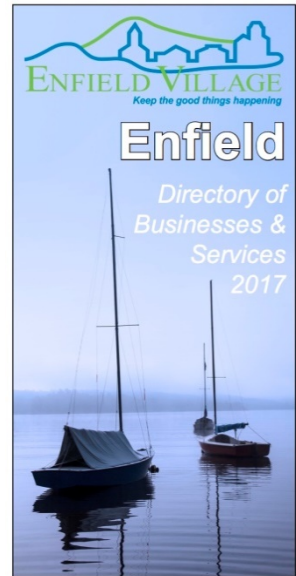
Our Welcome Packet program has been well received. Each packet includes a small gift bag with information about the Community, coupons from local businesses, and the Business Directory as a welcome gift for new residents. The packets are distributed by the Town Clerk's office.

EVA's Business Coffees and After Hours Events continue to be a popular venue for Enfield's businesses, non-profits, and Town officials to gather for networking and impromptu discussions of topics of interest. Coffees are held on the fourth Friday of each month from 8-9am hosted at different venues.

The EVA Events Committee hosted Spring Green Up Day and did another wonderful job with Hometown Holidays event this year as well. In 2017 the Shaker 7 Road Race was canceled due to Lakeside Park construction and Main St issues, but is well underway for the 2018 revival for this exciting event that brings a number of visitors to Enfield and shows off our great community.

The Beautification Committee kept our gardens alive with color all summer long, created the fabulous scarecrow display in the fall, and provided garlands and holiday lights in the winter.

In 2018, in addition to our current projects, we will work with our business community to study ways to improve parking and land use downtown and revive the Mascoma Riverwalk project.



A service of the
Enfield Village Association (EVA)





Greeley House – Enfield Village Association

A special thanks to all the volunteers who staffed the office this year!

Finally, a special thanks to Doug and Meredith Smith, both retiring from the EVA board, for all their work with EVA over the years. EVA is grateful for your dedication to making Enfield a better place to live!

EVA cordially invites your ideas and participation in our activities! Please contact me or an EVA board member to get involved!

Sincerely,

Kimberley Quirk, President
(kim.quirk@gmail.com)

Harry Trumbull, Treasurer
Janet Lovely, Secretary
Doug Smith, Member
Meredith Smith, Member
Terri Lynch, Member





STATE OF NEW HAMPSHIRE
Executive Council

JOSEPH D. KENNEY
EXECUTIVE COUNCILOR
DISTRICT ONE



STATE HOUSE ROOM 207
107 NORTH MAIN STREET
CONCORD, NH 03301
(603) 271-3632

2018 will begin my fifth year serving as your District 1 Executive Councilor. I have had the opportunity to work with many great local, county and state officials, but most importantly with the citizens of District 1. I am once again grateful and honored for the opportunity to serve you.

I continue to work with the Governor, Executive Council and Legislature on the important issues impacting the State. The heroin, fentanyl and opioid crisis continues to hit the state hard and the Executive Council continues to support funding for prevention, treatment and recovery programs. The expansion of Friendship House in Bethlehem, the only residential drug-treatment facility in the North Country, will be dedicated in 2018. This will increase the number of beds from 18 to 32 for a 28-day stay for treatment.

Economic development will continue to be a top priority for my office in District 1 and I will work with community and business leaders to assist in the creation of jobs and economic opportunity. I am committed to the redevelopment of the Balsams project in Dixville Notch and I am working with the new Lakeshore Redevelopment Planning Commission in the development of the old State property in Laconia. I will continue to work with the Town of Enfield on the transfer of State property at the Mascoma Beach area as well as the Town of Conway on its 2.8 mile Pathway Project and the Town of Laconia on its Colonial Theatre Project.

Presently, there are over a thousand volunteers who served on 163 boards and commissions in state government. In 2017, 7 new commissioners were nominated and confirmed. Of the 348 nominations and confirmations to boards and commissions, 68 of them were from District 1. The Council confirmed 5 Circuit Court Judges (2 from District 1), 1 part-time Circuit Court Judge and 1 Supreme Court Associate Judge. In 2017 there were \$1.34 billion in expenditures, \$5.7 billion in working capital and the Council passed 1776 contracts.

I join with the NH Congressional Delegation – Senator Jeanne Sheehan, Senator Maggie Hassan, Congresswoman Annie Kuster and Congresswoman Carol Shea-Porter in working with them on critical issues and projects to benefit the State of New Hampshire and the Region.



The Ten Year Transportation Improvement Plan, working with the Department of Transportation and the Regional Planning Commissions, was completed by the Legislature and signed by the Governor in June. The plan focuses on preservation, maintenance and safety of existing pavement and bridge infrastructure throughout the state. Over \$16 million in federal funds was provided to NH for the Congestion, Mitigation, and Air Quality (CMAQ) program of which 16 grant applications were accepted and funded. Contact William Watson at NH DOT for any additional details at 271-3344.

The 2018 sessions of the NH House and Senate will address legislation that deals with the heroin, fentanyl and opioid crisis, sustainment of Medicaid expansion, business and workforce development, voting and drinking water safety. Again, I will be watchful of the legislation that impacts my district. Stay close to your local state senator and house members.

The Governor and Council are always looking for volunteers to serve on the dozens of state boards and commissions. If you are interested, please send your resume to Governor Chris Sununu, State House, 107 North Main Street, Concord, NH 03301, attention Eliot Gault Director of Appointments/Liaison or at (603) 271-8790. A complete list of all state boards and commissions is available at the NH Secretary of State website at www.sos.nh.gov/redbook/index.htm

My office has available the following informational items: NH Constitutions, tourist maps, consumer handbooks, etc. I periodically email my weekly schedule and other items of note. If you would like to be included on this list, contact me at joseph.kenney@nh.gov. I also have an internship program for college students and other interested ages so please contact my office to discuss this opportunity anytime. My office number is 271-3632. Please stay in touch!



Serving you,

Joe

Joseph D. Kenney
Executive Councilor
District One

State House Room 207
107 North Main Street
Concord, NH 03301

Joseph.Kenney@nh.gov
(603) 271-3632



Forest Fire Warden & State Forest Ranger

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildland fire activity throughout the state. September and October saw fire conditions change and the state was faced with some difficult fires. The Dilly Cliff fire in North Woodstock was one of the most challenging fires we have seen in New Hampshire. Steep terrain and extreme fire behavior made this fire difficult to fight. It lasted for over 3 weeks and the final hotspots in inaccessible terrain were extinguished by heavy rains. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

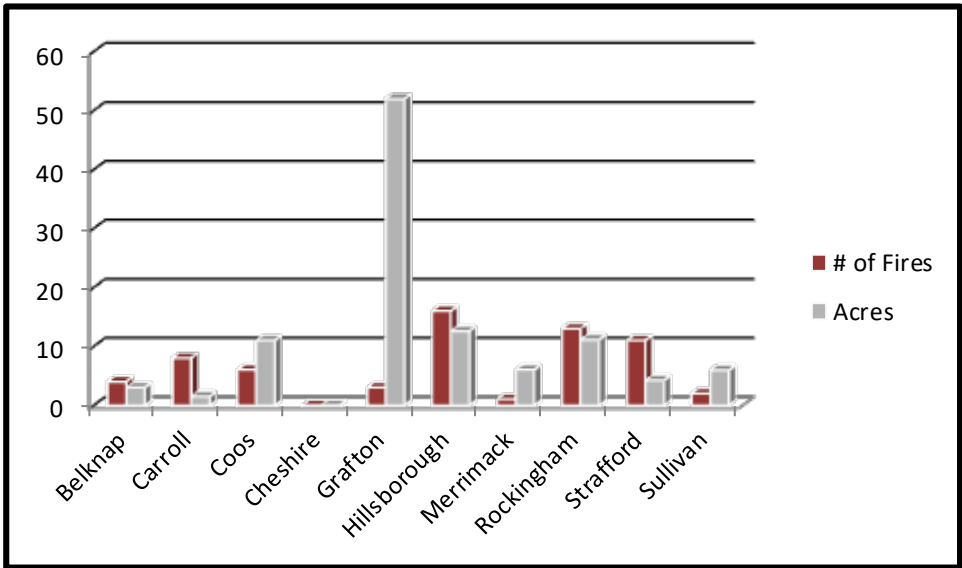
Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2017 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

As we prepare for the 2018 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfi.org.



2017 WILDLAND FIRE STATISTICS

(All fires reported as of December 2017)



HISTORICAL DATA		
YEAR	NUMBER of FIRES	ACRES BURNED
2017	64	107
2016	351	1090
2015	124	635
2014	112	72
2013	182	144
2012	318	206



CAUSES OF FIRES REPORTED	
(These numbers do not include the WMNF)	
Arson	0
Debris Burning	7
Campfire	11
Children	1
Smoking	4
Railroad	0
Equipment	4
Lightning	0
Misc.*	37

REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!



Friends of Mascoma Foundation is a grassroots 501(c)(3) charitable organization dedicated to fostering educational advancements within the Mascoma Valley Regional School District. Our organization focuses on three major programs that are outlined below.

Scholarships

Our scholarship program launched in 2016 and we are gearing up for our third year of the program. Scholarships are open to graduating seniors at MVRHS and applicants must be pursuing post-secondary programs including technical/trade/certificate programs, associates degrees, and 4+ year degrees. Our first year we awarded \$6,500 to the Class of 2016 and we more than doubled that amount by awarding \$14,500 to the Class of 2017! The application deadline is May 1st and more information can be found at <http://friendsofmascoma.org/scholarship/>. We look forward to awarding scholarships to graduating seniors in June!

Mini-Grants

Mini-grants are modest awards that help educators make a positive difference in the learning experience of their students. Mini-grants support, encourage, and facilitate great teaching ideas that would not be possible within the existing school budget. Any member of the MVRSD's instructional or professional staff (i.e., teachers, counselors, librarians, paraprofessionals, or nurses) is eligible to apply for a mini-grant. Grants are awarded based on the quality of the idea and the projected impact of the project presented in the application. The number of grants awarded depends on funds raised each year. Currently there is no limit to the amount applicants may request, we have funding to award modest requests with the possibility of supplemental grants if a project is more than we can grant. For more information please visit: <http://friendsofmascoma.org/mini-grants/>.



Friends Feeding Friends

We are committed to combatting food insecurity in our district through our Friends Feeding Friends program and are registered agents of the New Hampshire Food Bank. This program provides food to district residents of Canaan, Dorchester, Enfield, Grafton and Orange via two public food pantries open weekly, which are located in Enfield in the town offices and Canaan in the MTD Building. This program also provides support to the food pantry located at MVRHS and snacks to the elementary and middle schools. In 2017 the Enfield pantry had 1010 household visits and the Canaan pantry had 1280 household visits. We are working to expand this program by supporting school and community gardens in the district.

For more information please visit: www.friendsofmascoma.org or www.facebook.com/friendsofmascoma. Have a question or want to be involved? Contact info@friendsofmascoma.org or 603.632.4542.

Respectfully submitted by:

Holly West, President



Grafton County Senior Citizens Council, Inc.

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our communities' older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln; and sponsors the Grafton County ServiceLink Resource Center and RSVP's Volunteer Center. Through the centers, ServiceLink and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, community dining programs, transportation, outreach and counseling, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2016-17, 147 older residents of Enfield were served by one or more of the Council's programs offered through the Upper Valley or Mascoma Senior Centers and 109 were assisted by ServiceLink:

- Older adults from Enfield enjoyed 1,402 balanced meals in the company of friends in the centers' dining rooms.
- They received 5,365 hot, nourishing meals delivered to their homes by caring volunteers.
- Enfield residents were transported to health care providers or other community resources on 1,005 occasions by our lift-equipped buses.
- They received assistance with problems, crises or issues of long-term care through 242 visits with a trained outreach worker and 401 contacts with ServiceLink.
- Enfield's citizens also volunteered to put their talents and skills to work for a better community through 2,382 hours of volunteer service.

The cost to provide Council services for Enfield residents in 2016-17 was \$95,132.61.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical.



Enfield's population over age 60 has increased by 92% over the past 20 years, according to U.S. Census data from 1990 to 2010.

Grafton County Senior Citizens Council very much appreciates Enfield's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Roberta Berner
Executive Director



P.O. Box 433
Lebanon, NH
03766-0433

Phone: 603-448-4897
Fax: 603-448-3906

Web site: www.gcsc.org

A United Way Agency providing services to older adults in Grafton County



Mascoma Lakeside Park

The Town of Enfield is slowly moving forward in negotiations with NH DOT to acquire the two lots currently owned by DOT which border Mascoma Lake and the Rail Trail. If the Town is successful in these negotiations and in the fund-raising efforts by the Mascoma Lakeside Park Fundraising Committee to raise the necessary purchase price (at this point, unknown), Enfield will realize a long-held dream of a lakefront park and improved access to the lake.

August of 2017 saw the completion of the NH DOT work on Main Street which was part of the rebuilding of the Shaker Bridge project. Included in the NH DOT work was significant landscaping of the proposed park area with many beautiful shrubs and wild flowers. Thanks to Jim Taylor and his remarkable crew for providing the landscape boulders along the side of the emergency access road.

The Mascoma Lakeside Park Committee (MLPC) has met monthly for over two years to assist in efforts to acquire the land and to purchase some improvements at the site through a fund-raising effort spear-headed by the Enfield Village Association. Four picnic tables were purchased for all to enjoy and a new non-motorized boat ramp was built over the summer. The ramp, constructed to DES specifications, will prevent further deterioration of the shoreline from small boat launchings. It will also make it easier for kayak, canoe, and car-top boats to be launched at the site and keep small boats away from the main boat ramp.

A shout-out is due to Eagle Scout Nick Williams who constructed an informational kiosk for the park as his Eagle Scout project. He also raised all the money for the materials used and donated the extra funds raised to the park fund. The kiosk will be an important feature of the park as a place to post notices and lake health and safety information.

A Mascoma Lakeside Park Fundraising Committee was established by the Selectboard in December, made up of a group of local citizens. A Restricted Use Trust Fund has also been established and will be managed by the Trustees of the Trust Funds. As donations are raised, they will go into this special trust fund. It should be noted that checks to the Town of Enfield for Lakeside Park will be tax deductible. Although it was originally expected that the Enfield Village Association, a 501-C3, would act as the fund-raising vehicle for the park, the NH DOT has informed the Town that they would be reluctant to sell the land to anyone other than the Town. Since all donations to the Town/Lakeside Park will be tax deductible, having the Town act as the recipient of donations to make the purchase seemed like the best approach. However, the Mascoma Lakeside Park will continue to work closely with EVA as plans for the park develop.



An article will be placed on the Town Warrant for this year's March Town Meeting. Voters will be asked if they will accept funds to purchase the two lakefront lots and direct the Selectboard to make the purchase of the two lots.

The Mascoma Lakeside Park Committee hopes Townspeople will support the dream of lake access for all and that at last, all Enfield will be able to enjoy this beautiful place.

A handwritten signature in black ink, reading "Meredith C. Smith". The signature is fluid and cursive, with the first name being the most prominent.

Meredith Smith, Chair
Mascoma Lakeside Park Committee



Mascoma Valley Parks & Recreation

This year saw the continuation of many of our popular recreation programs and activities, including the MVPR Ski & Ride Program and the MVPR Youth Theatre Camp. We also introduced online registration for many of our programs! Check out our page and create an account to make registering for future programs quick and easy.

Mascoma Valley Parks & Recreation:
<https://mvpr.recdesk.com/Community/Home>

Our “Ski & Ride” and “Youth Theatre” programs continue to be our two biggest youth programs. In 2017 we had 55 students enrolled in the MVPR Ski & Ride Program and 32 students participating in our Youth Theatre Camp. Each program is open to students, Kindergarten – 8th grade, and relies on the support of the schools, recreation staff and our wonderful volunteers. We also added new adult recreation programs in 2017, such as an Adult Wood Working Class and Zumba fitness classes. See below for a complete list of our 2017 programs, and look for information on future programs and activities on our website, Facebook page and in future editions of *Play Mascoma Valley! A Guide to Recreation & Active Living* (PMV). PMV is published twice a year and is a brochure that highlights community events in Enfield, Canaan, Dorchester, Grafton and Orange, and provides information on how to register for recreation programs.

2017 weekly programs and activities (continued from 2016):

- Swing Jamie Line Dancing (Thursdays)
- Adult (Over 30) Basketball (Sundays)
- Adult Volleyball (Sundays)
- Afterschool Yoga at Indian River School (Mondays, for teachers & community members)
- Outdoor Yoga (Wednesdays in the summer and early fall)
- Yoga in Enfield (Wednesdays – throughout the winter)
- Indoor Field Hockey at Grantham Indoor (youth & adult games, Thursdays, Nov. – Dec & Jan. – Mar.)
- Challenger Sports Youth Soccer Camp (British Soccer in July)
- “Pub” Trivia at the Public Library (at Canaan Town Library)
- Indian River Cross Country and Track Program (grades 5-8, Fall & Spring)



- New Hampshire Fisher Cats game (discounted tickets to two separate games)
- Youth Sailing Lessons (in conjunction with the Mascoma Sailing Club)
- Outdoor Movie in the Park (in conjunction with the Enfield Police Department)
- 4th Annual “4 for the 4th Road Race” (in conjunction with Social-Summit Lodge #50)
- MVPR Youth Ski and Ride Program (January – March at Whaleback Mountain)
- Elementary Cross Country Skiing (Wednesdays in January)
- Youth Dance Classes
- Mat Yoga (Thursdays)
- Mascoma Valley Guitar Orchestra (Sundays)
- Youth Volleyball Clinic (one week in July)



Volleyball Camp 2017



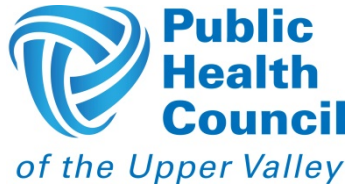
Adult Wood Working Class

2017 NEW weekly programs, activities and events:

- Adult Wood Working Class (6-weeks, Mondays & Wednesdays)
- After school Line Dancing (Mondays at MVRHS)
- Zumba (Thursdays at MVRHS)

Respectfully Submitted,

Katharine Lary Jopek
Regional Recreation Coordinator
Mascoma Valley Parks & Recreation



Thank you to the residents of Enfield for supporting the Public Health Council of the Upper Valley (PHC) in 2017.

As one of the State of New Hampshire's thirteen regional public health networks, PHC has quickly become the largest and broadest coalition of advocates on public health issues in the greater Upper Valley region. The PHC is a dynamic organization with the flexibility to forge solutions that respond to the needs of its grassroots members with backing from governmental, philanthropic, and health care institutions. Through regular meetings and ongoing initiatives, the PHC empowers organizations, professionals, and citizens, who together make our communities healthier and better places.

In 2017, PHC staff and partners developed working groups and strategies to address substance misuse, healthy eating, oral health, and other concerns for the region. The PHC supported a number of collaborative initiatives such as:

- Providing supportive housing for pregnant and parenting women in early recovery from opioid addiction.
- Expanding availability of summer meal programs for children in the region.
- Hosting a forum for school personnel and area service providers to better match student needs with resources available in the community.
- Piloting an oral health screening project in New Hampshire communities, modeled on the Ottawaquechee Health Foundation's (OHF) Smiles Project. As a result, the OHF has agreed to expand their program to serve both sides of the Connecticut River.
- Hosting five flu clinics in rural communities across our region, providing over 1,100 free vaccines.

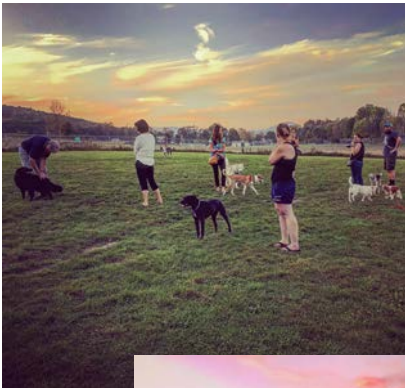
PHC greatly appreciates the support we receive from Enfield and will continue to work hard to meet your needs in 2018. For more information about PHC, visit us at www.uvpublichealth.org.



Shaker Field Dog Park

The Shaker Field Dog Park, which opened in August of 2015, is now going in to its 3rd year of busy operation. Funds from membership fees and donations keep the park open with dog waste bags, garbage removal, mowing and plowing, and well water. This year, the Big Dog Park's hill and tunnels were made a permanent fixture with the installation of dog-friendly artificial turf. Volunteers have kept the park clean and in good repair.

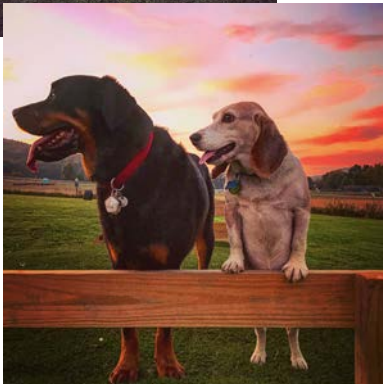
Again this past summer the Mascoma Valley Dog Park Supporters, the non-profit group that founded and manages the park, offered two sessions of Dog Park Ambassador Training with dog behavior consultant Michelle Grimes. Michelle provided education on dog body language and behavior and when and how to intervene. As in past years, volunteers and their dogs marched in the Old Home Days Parade, participated in Lebanon Recreation Department's Paws in the Pool event, and staffed the annual Bark-toberfest event in mid-October. For more information about the park and how to become involved go to www.facebook.com/MVDPS and www.mascomavalleydogpark.com.



Respectfully submitted,

Marcia Herrin

Marcia Herrin, President
Mascoma Valley Dog Park Supporters





Community Contact Offices are the Outreach Offices of Tri-County Community Action Program, Inc. (TCCAP) Energy Assistance Program, providing access to apply for fuel, electric and weatherization services.

Community Contact Offices provide outreach services to households applying for energy assistance programs; Fuel Assistance, Electric Assistance and Weatherization. Households have the option to apply in person at the office, or through a convenient method of their choice; phone, mail, internet (downloading and mailing completed application). The various methods of applying provides households with the opportunity to apply for the necessary assistance to meet their households most basic needs, while not having to incur additional costs or inconvenience; missed work, gas expenditure, child care, etc. TCCAP's Energy Assistance Program has found that the greater majority of clients are now utilizing the alternative methods of applying for assistance versus the old method of a face-to-face intake appointment.

During the agency's fiscal year 2017; July 1, 2016 – June 30, 2017, Community Contact Offices throughout Coos, Carroll and Grafton Counties provided services to 6,115 households through \$4.7MM in Fuel Assistance, \$2.5MM in Electric discounts, \$767,000 in Weatherization, and \$355,000 in food value distributed to local food banks; totaling \$8.4MM in total assistance distributed to our neighbors in need. Community Contact does not charge a fee for services provided, and services are available for all income eligible households.

TCCAP and our Community Contact Offices are dedicated to provide services all residents of Coos, Carroll and Grafton County's residents. The agency thanks all communities we serve for their financial support of the program, so that we may be able to continue to provide services to our neighbors in need.

Respectfully,

Andrea Brochu, MPA
Energy, Elder & Outreach Services
Division Director

Sarah Wight
Energy Assistance Services
Program Manager



The University of New Hampshire Cooperative Extension's mission is to provide New Hampshire citizens with research-based education and information, to enhance their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy.

Extension service work was impactful again this calendar year. A few highlights are:

- Jim Frohn enhanced land stewardship by conducting 48 woodlot visits, covering more than 7,000 acres.
- Geoffrey Sewake launched the First Impressions Program. The secret shopper model format engages the public, develops volunteers, creates action plans, and encourages collaboration.
- Janene Robie coordinated over 35 Master Gardeners who hosted "ask the expert" tables at educational events, and taught sessions on invasive plants, beekeeping, and more.
- Donna Lee established 7 new 4-H clubs this year with substantial member representation from Rumney, Lyme, Warren, Bath, and Haverhill.
- Lisa Ford reached over 400 youth with a six-week educational series about food groups, food safety, and physical activity. Youth enjoyed taste tests and cooking.
- Heather Bryant collaborated with colleagues in ME, NH, and VT on a multi-year high tunnel tomato nutrient and pest management study funded by the USDA.
- Michal Lunak continued his research project, funded by Tillotson Charitable Foundation. The project examines feasibility of raising dairy beef using shelled corn as a feed instead of forages.
- Jessica Sprague, Food Safety Field Specialist, left to pursue another opportunity. A search is underway for a new Field Specialist.

Respectfully submitted,

Heather Bryant
County Office Administrator



UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION

Serving 27 communities in Grafton, Sullivan and Merrimack Counties since 1963, the Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) has been providing professional planning assistance to municipal boards, along with inter-municipal planning, liaison between local and state/federal agencies, and assistance on development, public health, and environmental issues.

In 2017 UVLSRPC welcomed new Executive Director Steven Schneider, and said goodbye to Interim Director Jonathan Edwards. We appreciated his contributions, and we do miss him.

Highlights of our work and accomplishments in 2017 include:

- Responded to more than 150 requests from our towns and cities for technical assistance.
- Provided Household Hazardous Waste Collections that served approximately 1,000 households.
- Worked with Sullivan County on developing an Economic Development Profile.
- Established a regional Brownfields identification, assessment, and remediation planning program.
- Trained local staff about environmentally responsible transfer station practices.
- Conducted eleven school chemical site evaluations.
- Assisted school districts with green cleaning practices.
- Assisted communities in updating their Local Hazard Mitigation Plans and Local Emergency Operations Plans.
- Worked on and help develop the 2019-2028 Ten-Year Transportation Improvement Plan.
- Helped to identify transit and paratransit issues in Sullivan County, to restore needed mobility services, and to coordinate planning for improved public and human services transportation.
- Conducted more than 110 traffic counts across the region.
- Helped Claremont with digitizing their stormwater system and created a distinct GIS layer.
- Assisted Lebanon, Hanover, and Advance Transit with public transit signal prioritization analysis.



-
- Assisted Enfield Shaker Village and Lake Sunapee Scenic Byway committees.
 - Provided Circuit Rider planning staff assistance to Orford, Springfield, Claremont, Wilmot, and New London.
 - Assisted on the Wilmot Master Plan with the completion of the Community Survey.
 - Assisted on the Unity Master Plan.
 - Helped Planning Boards to evaluate Projects of Regional Impact.
 - Provided administrative and staffing assistance to the Connecticut River Joint Commissions.

Our goals for 2018 include developing a comprehensive regional housing needs assessment, facilitate workforce development training, help our region become age-friendly, and establish a non-profit to support regional planning efforts.

Please contact us at (603) 448-1680 or sschneider@uvlsrpc.org, to share your thoughts and suggestions.

It is a pleasure to serve the municipalities of this region. Thank you for your support over the decades.

Steven Schneider



Visiting Nurse & Hospice of VT and NH

Home Health, Hospice and Maternal Child Health Services in Enfield, NH

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization committed to providing the highest quality home health and hospice services to individuals and their families. VNH provides care for people of all ages and at all stages in life, and delivers care to all, regardless of ability to pay.

VNH services reduce costs associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2016 and June 30, 2017 VNH made 3,292 homecare visits to 96 Enfield residents. This included approximately \$81,408 in unreimbursed care to Enfield residents.

- **Home Health Care:** 1,501 home visits to 81 residents with short-term medical or physical needs.
- **Hospice Services:** 1,785 home visits to 12 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 6 home visits to 3 residents for well baby, preventative and palliative medical care.

Additionally, residents made visits to VNH wellness clinics at local senior and community centers throughout the year, receiving low- and no-cost services including blood pressure screenings, foot care, cholesterol testing, and flu shots.

Enfield's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Sincerely,

*Jeanne McLaughlin,
President & CEO (1-888-300-8853)*



WEST CENTRAL BEHAVIORAL HEALTH

AFFILIATE OF THE DEPARTMENT OF PSYCHIATRY, GEISEL SCHOOL OF MEDICINE AT DARTMOUTH

West Central Behavioral Health (WCBH) was pleased to provide mental and behavioral health services for those in need in Enfield during the last fiscal year. A total of 87 Enfield residents received services, including 42 adults, 41 children, and 3 elders, and \$20,703 in unreimbursed charitable care was provided. We were grateful to receive \$1,500 in funding from the Town of Enfield to help support the delivery of these services.

By supporting access to mental health care for all, the Town of Enfield is investing in the overall health and safety of the community. Mental health affects every facet of a community's welfare, from employment and education to health and housing. Mental health care enables individuals to reach and maintain the best possible quality of life, and to contribute to the fullest at home, in the workforce, and as a member of the community.

During the past fiscal year, WCBH provided individual and group therapy, counseling, medication management, and case management for people in the Upper Valley and in Sullivan County, serving approximately 4,500 individuals of all ages, and providing close to \$500,000 in unreimbursed care. As the non-profit community mental health center for the region, WCBH ensures that quality, affordable mental health care is accessible for all, providing care regardless of ability to pay.

Services delivered at WCBH's Outpatient Clinics in Lebanon, Newport and Claremont and in the community included:

- Adult Outpatient Programs, providing mental health services for individuals coping with anxiety, adjustment during times of crisis (such as bereavement, divorce, or job loss), trauma, and other challenges.
- Child and Family Programs, providing counseling, therapy, and case management for children and families.
- Emergency Services, through a 24-hour crisis hotline, emergency response, and in collaboration with the area's network of first responders (police, fire, hospitals).
- Enhanced Care and Community Support Programs, serving those with chronic, severe, and severe and persistent mental illness.
- And additional programs including: Mental Health First Aid; Assertive Community Treatment; Supported Employment; and Halls of Hope, an alternative to incarceration program at the Grafton County Courts.



In the past 18 months, WCBH also undertook an aggressive initiative to cut wait times for treatment. As a result, all those contacting WCBH for help are now seen by a clinician within 48 hours, and waitlists that were once as long as three months have been eliminated.

Thank you to the residents of Enfield for your generous and long-standing support.



WISE is the Upper Valley's sole provider of crisis intervention and support services to victims of domestic and sexual violence. WISE provides free and legally confidential services 24 hours of every day, including a crisis line; safety planning; emergency shelter; transitional housing assistance; legal aid; in-person advocacy at local emergency rooms, police stations and courthouses; and a variety of support groups. WISE assists nearly 1,300 victims each year and also reaches survivors in creative ways – writing groups, yoga classes, sobriety meetings, and a therapeutic riding program.

Since 2015, WISE has provided a Safe Home to victims of violence. This home offers a respectful environment that protects women and allows them time for peaceful concentration on regaining independence, working on legal and logistical issues, and to nurture healthy parenting. www.WISEuv.org has many resources on how to identify intimate partner violence, increase safety, and support a victim of domestic violence, sexual abuse or stalking. WISE also trains law enforcement and medical professionals on a Lethality Assessment screening to identify victims at high risk of intimate partner homicide who are immediately referred to WISE.

WISE is also a leading educator on healthy and safe relationships in 21 communities. Our educators use structured lesson plans for students and provide trainings for teachers, medical, legal and law enforcement professionals. Research shows that students receiving prevention education classes across their K-12 years display greater respect in dating relationships and friendships. The school-based programs provided by WISE are age-appropriate and focus on healthy relationships, media literacy, bullying, dating violence, and consent. WISE also offers educational programs to interested community groups.

Supporting people in crisis and in confidence, as well as educating people in our communities is crucial to eliminating domestic violence and abuse. WISE remains grateful for support to assure that services are available 24/7.





Town of Enfield



Vital Statistics



Marriages

For the Year Ending December 31, 2017

The following report may seem incomplete, but the Town Clerk may only report information which the parties have specifically authorized for publication. This is the complete list of marriages the Town Clerk has been authorized to publish in the Annual Report.

<u>Date</u>	<u>Name of Groom/Maiden Name of Bride</u>	<u>Residence</u>
April 10	Stephen A. Small Pearl K. Henschell	Enfield Enfield
May 13	Jason C. Moores Shauna L. Stark	Enfield Enfield
May 18	Benjamin P. Dearman Jamie L. Crowe	Enfield Enfield
June 10	Benjamin P. Davis Stephanie L. Pintal	Enfield Enfield
August 5	Mitchell P. Guay Kristen G. Eisner	Enfield Enfield
August 19	Ernest P. Stark Cathy L. Cullinane	Enfield Enfield
September 3	Jacques A. Begnoche Jill A. Lacroix	Enfield Enfield
September 9	Andrew C. Eaton Cathryn A. Dagneau	Enfield Enfield
September 9	Kieran M. Kelly Jennifer L. Landry	Enfield Enfield
September 23	James T. Tantillo Joann M. Donaldson	Enfield Enfield



<u>Date</u>	<u>Name of Groom/Maiden Name of Bride</u>	<u>Residence</u>
December 14	Robert C. Adams Elizabeth A. Hammond	Enfield Enfield



Births

For the year ended December 31, 2017

The following report may seem incomplete, but the Town Clerk may only report information which the parents have specifically authorized for publication. This is the complete list of births the Town Clerk has been authorized to publish in the Annual Report.

<u>Date</u>	<u>Place of Birth</u>	<u>Name</u>	<u>Name of Father</u> <u>Name of Mother</u>
Jan. 8	Lebanon	Calla Isabel Plumley	Douglas Plumley Shaina Plumley
Jan. 16	Lebanon	Genevieve Elise Hartmann	Patrick Hartmann Kimberly Hartmann
Jan. 25	Lebanon	Hinata Isabella Marsit	Matthew Marsit Aoi Marsit
Feb. 17	Lebanon	Everly Mark Cascadden	Joshua Cascadden Alexis Cascadden
Mar. 25	Lebanon	Nolan William Holt	Austin Holt Kendra Holt
Apr. 13	Lebanon	Madison Torrey McGonis	Mark McGonis Amber McGonis
Apr. 16	Lebanon	Ryan Alexander Maynard	Casey Maynard Jessica Maynard
May 12	Lebanon	Erik Robert Daulaire	Leif Daulaire Rachel Daulaire
May 14	Lebanon	Emery Grace Lessard	Michael Lessard Andrea Lessard



<u>Date</u>	<u>Place of Birth</u>	<u>Name</u>	<u>Name of Father</u> <u>Name of Mother</u>
May 19	Lebanon	Olivia Ann Reney	Aaron Reney Tiffany Smith-Reney
May 23	Lebanon	Hayden John Pickell	Matthew Pickell Carissa Pickell
June 8	Lebanon	Scarlett Anne Plante	Joby Plante Catelynn Plante
July 6	Lebanon	Felix Oliver Fisher	Nathaniel Fisher Lesley Fisher
July 7	Lebanon	Angelo Spencer Moschella	Nicholas Moschella Christina Moschella
Aug. 16	Lebanon	Dylan Jacob Conway	Christopher Conway Kindell Conway
Aug. 22	Lebanon	Riley Grace Teune	Patrick Teune Brittany Teune
Aug. 28	Lebanon	Juliana Philippa Lohry	Mark Lohry Margaux Lohry
Sept. 1	Lebanon	Dorothy Ann Oliver	Matthew Oliver Heather Oliver
Sept. 7	Lebanon	Peyton Michael Adam Martinez	Justin Martinez Tai Perkins
Oct. 17	Lebanon	Colin James Maville	Beau Maville Kara Maville
Oct. 21	Lebanon	Jack Casey Van Vliet	Benjamin Van Vliet Alicia Casey
Oct. 24	Lebanon	Thomas William Martin	Christopher Martin Katherine Martin



<u>Date</u>	<u>Place of Birth</u>	<u>Name</u>	<u>Name of Father</u> <u>Name of Mother</u>
Nov. 14	Lebanon	Hazel Noelle Henricks	Anthony Henricks Angela Henricks
Nov. 19	Lebanon	Killian Carter Fynn Boivin	Allen Boiven Erica Swett



Deaths

For the year ended December 31, 2017

This report may be incomplete. This report is based on a list provided by the State of New Hampshire which is known to be incomplete. We add any other deaths we become aware of that are not included on the State list, but this is an imperfect process.

<u>Date</u>	<u>Place of Death</u>	<u>Name of Deceased</u>	<u>Name of Father Maiden Name of Mother</u>
Jan. 26	Lebanon	Alice Carrier	Niles Lacoss Helen Warner
Feb. 1	Enfield	Marilyn Packard	Lyford Morin Louise Chamberlain
Feb. 11	Lebanon	Janet Lawson	Marvin Lawson Gladys Mills
Feb. 15	Enfield	Sally Cross	Byron Robinson Pauline Davis
Feb. 26	Lebanon	Myron Gillens	Sherman Gillens Avis Eastman
Mar. 1	Enfield	Claude Rheaume	Francois Rheaume Marcelle Blais
Mar. 13	Enfield	David McIntire	David McIntire Bonnie Harding
Mar. 14	Claremont	Carol Cole	George Kimball Sr. Beatrice Ruel
Mar. 26	Lebanon	Richard Lurvey	Ross Lurvey Sandra Cookman



<u>Date</u>	<u>Place of Death</u>	<u>Name of Deceased</u>	<u>Name of Father Maiden Name of Mother</u>
Mar. 29	Enfield	Larry Swenson	Erick Swenson Charlott Rice
Mar. 30	Woodsville	Charles R. Gardner	Richard Gardner Edna (Unknown)
May 14	Lebanon	Emery Grace Lessard	Michael Lessard Andrea Green
June 18	Lebanon	Joan Adams	Henry Bilodeau Agnes Rowan
July 6	Enfield	Michel Whitcomb	Fred Whitcomb Loria Perry
July 9	Lebanon	Phyllis Bushway	Wilso Ryan Alice Barcalow
July 31	Enfield	Robert Gillam Jr.	Robert Gillam Sr. Mary Cawley
Aug. 6	Lebanon	Patricia Seidler	Patrick Mulherin Emma Albert
Aug. 7	Enfield	Conrad Cone	Shailer Cone Flora Waterman
Aug. 29	Enfield	Frances Reside	Gordon Crosby Mary Gardener
Sept. 7	Enfield	Evelyn Crate	Elmer Sanford Mable Bennett
Sept. 13	Andover	Richard Thayer	Elmer Thayer Sarah Spivey
Sept. 20	Lebanon	Gary Fugit	Guy Fugit Wanda Richardson



<u>Date</u>	<u>Place of Death</u>	<u>Name of Deceased</u>	<u>Name of Father Maiden Name of Mother</u>
Oct. 10	Enfield	Russell Cantlin Jr.	Russell Cantlin Sr. Lorraine Briggs
Oct. 24	Cornish	Andrew Griffon	Anthony Griffon Carol Matz
Nov. 6	Lebanon	Carol Murphy	Unknown Unknown
Nov. 7	Lebanon	Robert Ainslie Sr.	Sherwood Ainslie Isabele DeMello
Nov. 9	Lebanon	Clayton Collins	Homer Collins Marie Filiault
Nov. 13	Enfield	Barbara Ward	Ralph Schwaim Stella Gorak
Nov. 29	Lebanon	John Polinski	Edward Polinski Julia Holmes
Dec. 24	Enfield	Evette Labounty	Joseph Dube Cordia Bouton





Town of Enfield



Miscellaneous Reports



2017 Town Meeting Minutes

March 18, 2017

Moderator Dr. David Beaufait commenced the annual meeting at 9:04 a.m. with the Pledge of Allegiance.

Moderator Beaufait asked for all cell phone ringers be turned off, and continued with the introduction of those sitting up front consisting of Officers and staff present as follows: Selectmen Fred Cummings, John Kluge and Meredith Smith, Moderator Dr. David Beaufait, Town of Enfield Attorney, Jim Raymond, Town Manager Steve Schneider, Assistant Town Manager Alisa Bonnette, Town Clerk Carolee Eisener, Budget Committee members Sam Eaton-Chair, Shirley Green, Nancy Smith, Annabelle Bamforth, Jamie Buffington, Mark Eisener, Michael Diehn and Holly West.

Moderator Dr. Beaufait reviewed the protocols, policies and procedures for the meeting. He called for a voice vote to adopt the protocols, policies and procedures.

J. Patten made a motion to accept the rules, and D. Kiley seconded, followed by a unanimous voice vote in favor of adoption.

Moderator Dr. Beaufait identified those in attendance who are not residents. J. Patten made the motion to allow non-residents to speak, D. Kiley seconded the motion. A unanimous voice vote in favor followed.

D. Kiley made the motion to table an article while paper ballot results are tabulated, P. Currier seconded, followed by a unanimous voice vote in favor of adoption.

M. High made the motion to allow people in line at the microphone to speak if a question is called, D. Kiley seconded, followed by a unanimous voice vote in favor of adoption.

R. Cusick made the motion to dispense with the reading and re-reading of articles, D. Kiley seconded, followed by a unanimous voice vote in favor of adoption.

Richard Martin, FAST Squad Chief, led recognition of the first responders who selflessly go out day after day to provide services to the town residents. When John Kelly collapsed with anaphylactic shock from wasp stings Lebanon Retired Police Chief Randy Chapman saw him and initiated a call-out. Enfield officer Sgt. Luke Frye, Canaan officer Sam Provenza, FAST Squad members Charles Baker, Daniel Hough, Michael Mehegan and Kim Withrow all responded, along with Lebanon officers Ian Dewey, Jeremy Dodge, William



Rancourt and Christopher Simon. Mr. Kelly thanked everyone and the audience gave a standing ovation in recognition.

Selectman John Kluge recognized Retired Board and Committee members and thanked them, and all volunteers, for their service to the town.

David L. Stewart	Budget Committee
Lee Carrier	CIP Committee
Jeanine King	Conservation Commission & Recreation Commission
David Levesque	Energy Committee
Richard A. Crate	Fire Ward
Mike Seiler	Heritage Commission
Rebecca Stewart	Heritage Commission
Deborah Sweetland	Old Home Days Committee
Patty Williams	Old Home Days Committee
Kati Monmaney	Old Home Days Committee
Meredith Smith	Old Home Days Committee
Sharon Kiley	Recreation Commission
Edward Scovner	Zoning Board of Adjustment
Kenneth May	Zoning Board of Adjustment
Richard M. Henderson (Deceased)	Cemetery Trustee

Selectman Meredith Smith, on behalf of the Heritage Commission, recognized Andrew Cushing for his work on the Enfield Center Town House. Holly West accepted for Mr. Cushing.

The Moderator read the results of the Ballot voting:

Article 1. To choose by ballot all necessary Town Officers for the ensuing year.

For Two Years: One Moderator David Beaufait (534)

For Three Years: One Selectman: John W. Kluge (520)
One Town Clerk: Carolee Eisener (548)
One Treasurer: Sasha Holland (523)
One Trustee of Trust Funds: Cynthia Hollis (508)
One Cemetery Trustee: Frederic Williamson (511)
One Fire Ward: B. Fred Cummings (478)
One Library Trustee: Jennifer Seiler-Clough (511)
One Zoning Board of Adjustment Member: Tom Blodgett (93 write-in votes)



Three Budget Committee Members: Nancy Smith (445),
Dominic Albanese (433), Eric Crate (431)

Article 2: Are you in favor of the adoption of Amendment No. 1
for the Town of Enfield Zoning Ordinance as follows?

Revise the current wording of the Variance Criteria in Section 505 to
match RSA 674:33, Powers of the Zoning Board of Adjustment. (New language
in **BOLD**)

505 VARIANCES

The Zoning Board may authorize a Variance from the terms of this
Ordinance only when it finds that all conditions listed in **RSA 673:33** apply:

1) **The variance will not be contrary to the public interest**

Granting the permit would be of benefit to the public interest.

2) **The spirit of the ordinance is observed.**

The use must not be contrary to the spirit of the Ordinance.

3) **Substantial justice is done.**

Granting the permit would do substantial justice.

4) **The values of surrounding properties are not diminished.**

No diminution of value of surrounding properties would be suffered.

5) **Literal enforcement of the provisions of the ordinance would result
in an unnecessary hardship.**

Denial of the permit would result in unnecessary hardship to the owner
seeking it.

(A) For purposes of this subparagraph, "unnecessary hardship"
means that, owing to special conditions of the property that distinguish it
from other properties in the area:

(i) No fair and substantial relationship exists between the
general purposes of the ordinance provision and the specific
application of that provision to the property; and

(ii) The proposed use is a reasonable one.

(B) If the criteria in subparagraph (A) are not established, an
unnecessary hardship will be deemed to exist if, and only if, owing to special
conditions of the property that distinguish it from other properties in the
area, the property cannot be reasonably used in strict conformance with the



ordinance, and a variance is therefore necessary to enable a reasonable use of it.

The definition of "unnecessary hardship" set forth in subparagraph (5) shall apply whether the provision of the ordinance from which a variance is sought is a restriction on use, a dimensional or other limitation on a permitted use, or any other requirement of the ordinance.

Approved by a 7-0 vote by the Planning Board

Passed 461 Yes, 94 No.

Article 3: Are you in favor of the adoption of Amendment No. 2 for the Town of Enfield Zoning Ordinance as follows?

Remove all references to limitations on clear cutting.

RSA 674; 1 Para VI notes that the Planning Board has no authority over Timber Harvesting except when a site plan or subdivision application is involved.

1. Remove all references to restrictions to clear cutting
2. Remove the following Language from section 406.3 of the Zoning Ordinance in accordance with RSA 7674:33 last sentence
406.3 FORESTED AREAS

The purpose of this section is to prevent excessive clearcutting of forests.

It is designed to:

- A. Prevent clearcuts that do not recognize silvicultural guidelines and do not give appropriate consideration to forest regeneration, soil productivity, water quality, and plant and animal habitat.
- B. Prevent clearcuts greater than 10 acres in size;
- C. Prevent clearcuts on slopes greater than 35%;
- D. Prevent clearcuts on thin organic soils on top of bedrocks as classified by the Natural Resources Conservation Services soil surveys;
- E. Prevent clearcuts on soils classified in Natural Resources Conservation Services soil surveys as having severe erosion hazard;
- F. Prevent clearcuts in riparian zones;
- G. Prevent clearcuts in or around seeps or vernal pools;
- H. Prevent clearcuts in highly visible or aesthetically sensitive areas.



I. Clearcuts shall be separated by a manageable stand of at least the width of the area being harvested. This stand shall be maintained with at least 70% crown closure or full stocking as recommended in silvicultural guides. This manageable stand shall be located

The following language remains in the Ordinance:

Permitted Uses

In a Forested Area, permitted clearcuts shall be only those that are planned and conducted with the assistance of a forester licensed in the State of New Hampshire. Clearcutting for land conversion purposes is permitted if all permits have been obtained. Said permits include, but are not limited to, building, subdivision, excavation and site plan approval where necessary.

Approved by a vote of 7-0 of the Planning Board

Passed 407 Yes, 157 No.

Article 4: Are you in favor of the adoption of Amendment No. 3 for the Town of Enfield Zoning Ordinance as follows?

Provide a Definition for Kennel.

The current Zoning Ordinance has no definition for Kennel.

1. Add the following definition to Appendix A - Land Use Definitions

Kennel: The boarding, breeding, raising, grooming, or training of two or more dogs, cats, or other household pets of any age not owned by the owner or occupant of the premises for commercial gain.

Approved by a 7-0 vote of the Planning Board

Passed 460 Yes, 123 No.

Article 5: Are you in favor of the adoption of Amendment No. 4 for the Town of Enfield Zoning Ordinance as follows?

Add New Accessory Apartment (ADU) rules into Zoning



1. Change the definition “Accessory Apartments” to “Accessory Dwelling units”
2. Add the right to have Accessory Dwelling Units allowed in all districts that allow single family homes.

This right is required by new State Law.

Approved by a vote of 7-0 of the Planning Board

Passed 481 Yes, 96 No.

Article 6: Are you in favor of the adoption of Amendment No. 5 for the Town of Enfield Zoning Ordinance as follows?

Revise the definition of Abutter so that notification requirements match the requirements of the Subdivision, Zoning Board of Adjustment and Site Plan Review Regulations.

Words in **BOLD** are additions to the definition

Abutter: Shall mean the owner, or owners, of record of a parcel of land which is contiguous at any point to the parcel being subdivided, or which lies directly across a public right-of-way or stream from the parcel being subdivided. In the case of all subdivisions, site plan reviews, **voluntary mergers, boundary line adjustments and noticed Zoning Board of Adjustment hearings** the term shall also include the owner or owners of record of a parcel of land which is two hundred (200) feet from any point on the boundaries of the parcel being subdivided.

Approved by a vote of 7-0 of the Planning Board

Passed 482 Yes, 95 No.

Article 7: To see if the Town will vote authorize the Selectmen to enter into a long term lease/purchase agreement in the amount of two hundred thousand and 00/100 dollars (\$200,000.00) payable over a term of ten (10) years for the purpose of leasing one police cruiser (\$35,000), one fire support vehicle (\$45,000), 11 ton mini-excavator (\$30,000), 25 ton low bed trailer (\$30,000) and 64” to 72” vibratory roller (\$60,000) and to raise and appropriate the sum of twenty nine thousand seven hundred and forty seven and 13/100 dollars



(\$29,747.13) for the first year's payment for that purpose. Said appropriation to be offset by the withdrawal of \$29,747.13 from the Capital Improvement Program Capital Reserve Fund for which the Board of Selectmen are agents to expend. It is the intent of the Board of Selectmen to utilize the Capital Improvement Program Capital Reserve Fund for principal and interest payments for the life of the lease. (This article has no impact on the 2017 tax rate.)

Special Warrant Article

2/3 Paper Ballot Vote Required

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

The Budget Committee recommends this article by a vote of 8-0.

J. Kluge made the motion to accept the article as written, F. Cummings seconded the motion. Town Manager Steven Schneider narrated a PowerPoint presentation (which is a permanent part of these minutes). He mentioned that this is the 6th year of the Capital Improvement Program and that it's working very well and he thanked Lee Carrier for all his work implementing it.

D. Kiley made the motion to table Article 7 until after the results are tabulated, J. Patten seconded the motion, to unanimous approval.

There was no discussion. The Moderator declared a paper ballot vote at 9:52.

At the end of the meeting he declared the results as Yes 86, No 18.

Article 7 passed as printed.

Article 8: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of six million, four hundred nine thousand, six hundred forty-nine dollars, (**\$6,409,649**) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required) (Estimated tax impact \$6.30/ \$1,000 valuation.)

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

The Budget Committee recommends this article by a vote of 8-0.

F. Cummings made the motion to accept the article as written, M. Smith seconded the motion. Sam Eaton, Budget Committee Chairman, narrated a Power Point presentation (which is a permanent part of these minutes).

S. Brown, a CASA (Court-Appointed Special Advocates) volunteer, thanked the Town for its donation to CASA, noting that there are a lot of cases served in the Mascoma School District.



K. Maynard asked if the estimated tax rate is higher and S. Schneider replied 14 cents over the present rate. J. Patten asked how the estimated rate was calculated and S. Schneider explained that the estimated rate is inclusive of Articles 7, 8 and 9.

A voice vote was taken; Article 8 passed unanimously.

Article 9: To see if the Town will vote to raise and appropriate the sum of three hundred sixty-seven thousand, nine hundred eighty-three dollars (\$367,983) to be placed in the Capital Improvement Plan Capital Reserve Fund. (Estimated tax impact \$0.80/ \$1,000 valuation.)

Special Warrant Article

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

The Budget Committee recommends this article by a vote of 8-0.

M. Smith made the motion to accept the article as written, J. Kluge seconded the motion.

T. Jennings stated that this was the 3rd year he'd asked to see the detailed Capital Improvement Plan. He appreciates all the work that's gone into it but doesn't see it in the town report or on the town website. He encouraged the town to present the full plan, with what vehicles need to be replaced, what roads, buildings, etc. It seems that we're only voting on a snapshot of one year at a time. S. Schneider assured him that it shouldn't be a problem. B. Cusick, a CIP member when Lee Carrier started it, said that they spent a lot of time on a replacement timeline but it is an approximation as things change. The Department of Public Works has done a great job stretching resources.

The Moderator called for a voice vote on the article; Article 9 passed as written with one nay vote heard.

Article 10: To see if the Town will vote to discontinue the Library Equipment Capital Reserve Fund. This fund was created by Town Meeting vote in 1997, but never funded. The Library Trustees recommend discontinuing this fund.

J. Kluge made the motion to accept the article as written, F. Cummings seconded the motion. There was no discussion.

A voice vote was unanimous. Article 10 passed as printed.



Article 11: Shall the Town raise and appropriate the sum of two thousand dollars (\$2,000) for deposit into the Cemetery Maintenance Expendable

Trust Fund with said funds to come from the unassigned fund balance. This money represents 2016 revenue from the sale of cemetery lots. (This article has no impact on the 2017 tax rate.)

Special Warrant Article

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

The Budget Committee recommends this article by a vote of 8-0.

F. Cummings made the motion to accept the article as printed, M. Smith seconded the motion. There was no discussion. **A voice vote was unanimous. Article 11 passed as printed.**

Article 12: To hear the reports of agents, auditors, committees, or any other officers heretofore chosen and pass any vote relating thereto.

The Moderator informed the audience that the paper ballot voting on Article 7 was open for another twenty minutes. **S. Hagerman made the motion to restrict discussion on Articles 7-11, D. Kiley seconded the motion, which passed by a voice vote.**

F. Cummings made the motion to accept Article 12 as written, J. Kluge seconded the motion.

B. Cusick asked the Board of Selectmen if he could update how the Town Manager search was going? He and J. Kluge both said that it's difficult to replace Steve Schneider. Municipal Resources Inc. had 53 candidates apply for the position from all over the country. Dom Albanese, as chairman of the search committee, with MRI, has done an amazing job with the search. It's narrowed down to 25 who are writing essays which the search committee and MRI will review, then conduct interviews, then turn the finalists over to the Board of Selectmen. S. Hagerman asked if the public will have a chance to review the candidates, and B. Cusick said no, that's what the search committee and MRI are for. C. Aufiero stated that people can go on the MRI website and leave comments, and B. Cusick added that you can also call them. B. Powell asked that the MRI information be put on the Enfield Listserv, which B. Cusick said we would do. B. Powell called for a round of applause for Steve Schneider, which turned into a standing ovation. The Moderator stated that the next town manager will have very big shoes to fill.



S. Brown said that she volunteers for the food pantry and that people should know how much Bob and Carol Cusick have done for the pantry.

C. Cusick stated that it's not just the Carol and Bob show; the Mascoma Foundation has put their support behind us and all the volunteers have been great.

J. Patten made the motion to recess the meeting until after the results of Article 7 were announced, D. Kiley seconded the motion and the audience agreed.

After the Moderator announced the results of Article 7. **J. Patten made the motion to adjourn, D. Kiley seconded the motion and the audience agreed. The meeting closed at 10:55.**

Respectfully submitted,

Carolee T. Eisener
Town Clerk/Tax Collector



Town of Enfield

~ Tax Relief Options ~

For the following programs, applications are available at the Town Manager's Office.

Abatements: Application deadline: March 1st after final tax bill of the year.

Per RSA 76:16, property owners who believe there is an error in their property assessment, or their assessment is disproportionate, may apply to the Board of Selectmen for an abatement. Applications are also on line at:
<http://www.nh.gov/btla/forms/documents/abatementforweb.pdf>

Blind Exemption: Application deadline: April 15

Per RSA 72:37, residents who are legally blind, as determined by the administrator of blind services of the vocational rehabilitation division of the Education Department, may qualify for a \$15,000 exemption.

Blind Exemptions applied in 2017: \$15,000

Disabled Exemption: Application deadline: April 15

Residents who are deemed disabled under the Federal Social Security Act may qualify for a \$50,000 exemption. To qualify a person must be a resident of NH for the past 5 years. The taxpayer must have a net income of not more than \$26,000 (single) or \$36,000 (married), and not more than \$70,000 in assets excluding the value of the person's residence.

Disabled Exemptions applied in 2017: \$400,000

Elderly Exemption: Application deadline: April 15

Residents over 65 years old who meet income and asset limits may apply to the Board of Selectmen for an exemption of the assessment of their property.

Elderly Exemption amounts are:

- for a person 65 years of age up to 75 years, \$ 46,000;
- for a person 75 years of age up to 80 years, \$ 69,000;
- for a person 80 years of age or older, \$ 92,000.



To qualify, the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than twenty thousand dollars (\$26,000) or if married, a combined net income of less than twenty-eight thousand dollars (\$36,000); and own net assets not in excess of seventy thousand dollars (\$70,000) excluding the value of the person's residence.

Elderly Exemptions applied in 2017: \$1,288,800

Veterans Tax Credit: Application deadline: April 15

A resident who has served in the armed forces in any of the qualifying wars or armed conflicts, as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident may apply for a \$200 tax credit. The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse does not remarry, may qualify for a \$1,400 tax credit. Any person who has been honorably discharged, and who has a total and permanent service connected disability or is a double amputee or paraplegic because of service connected injury may qualify for a \$1,400 tax credit.

Veterans' Tax Credits applied in 2017: \$57,800

Tax Deferral Lien: Per RSA 72:38-a, disabled residents or residents over 65 may apply for a tax deferral lien. This program allows a resident to defer payment of their residential property taxes, plus annual interest of 5%, until the transfer of their property or up to 85% of the property equity value.

Low & Moderate Income Homeowners' Property Tax Relief: You may be eligible for this program if you are: Single with Adjusted Gross Income equal to or less than \$20,000; Married or filing Head of a NH Household with Adjusted Gross Income equal to or less than \$40,000; and own a home subject to the State Education Property Tax; and resided in that home on April 1.

The Town has no authority in regards to this program. In the past the State has made applications available at the Town Manager's Office by April 15th, and required them to be filed to the State of New Hampshire between May 1st and June 30th.



Right to Know Law

This section contains excerpts from the Right to Know Law, RSA 91-A, as found on the State's website. For the full text visit <http://www.gencourt.state.nh.us/rsa/html/VI/91-A/91-A-mrg.htm>

91-A:1 Preamble. – Openness in the conduct of public business is essential to a democratic society. The purpose of this chapter is to ensure both the greatest possible public access to the actions, discussions and records of all public bodies, and their accountability to the people.

91-A:2 Meetings Open to Public. –

I. For the purpose of this chapter, a "meeting" means the convening of a quorum of the membership of a public body, as defined in RSA 91-A:1-a, VI, or the majority of the members of such public body if the rules of that body define "quorum" as more than a majority of its members, whether in person, by means of telephone or electronic communication, or in any other manner such that all participating members are able to communicate with each other contemporaneously, subject to the provisions set forth in RSA 91-A:2, III, for the purpose of discussing or acting upon a matter or matters over which the public body has supervision, control, jurisdiction, or advisory power. A chance, social, or other encounter not convened for the purpose of discussing or acting upon such matters shall not constitute a meeting if no decisions are made regarding such matters. "Meeting" shall also not include:

- (a) Strategy or negotiations with respect to collective bargaining;
- (b) Consultation with legal counsel;

(c) A caucus consisting of elected members of a public body of the same political party who were elected on a partisan basis at a state general election or elected on a partisan basis by a town or city which has adopted a partisan ballot system pursuant to RSA 669:12 or RSA 44:2; or

(d) Circulation of draft documents which, when finalized, are intended only to formalize decisions previously made in a meeting; provided, that nothing in this subparagraph shall be construed to alter or affect the application of any other section of RSA 91-A to such documents or related communications.

II. Subject to the provisions of RSA 91-A:3, all meetings, whether held in person, by means of telephone or electronic communication, or in any other manner, shall be open to the public. Except for town meetings, school district meetings, and elections, no vote while in open session may be taken by secret ballot. Any person shall be permitted to use recording devices, including, but not limited to, tape recorders, cameras, and videotape equipment, at such meetings.



Minutes of all such meetings, including nonpublic sessions, shall include the names of members, persons appearing before the public bodies, and a brief description of the subject matter discussed and final decisions. Subject to the provisions of RSA 91-A:3, minutes shall be promptly recorded and open to public inspection not more than 5 business days after the meeting, except as provided in RSA 91-A:6, and shall be treated as permanent records of any public body, or any subordinate body thereof, without exception. Except in an emergency or when there is a meeting of a legislative committee, a notice of the time and place of each such meeting, including a nonpublic session, shall be posted in 2 appropriate places one of which may be the public body's Internet website, if such exists, or shall be printed in a newspaper of general circulation in the city or town at least 24 hours, excluding Sundays and legal holidays, prior to such meetings. An emergency shall mean a situation where immediate undelayed action is deemed to be imperative by the chairman or presiding officer of the public body, who shall post a notice of the time and place of such meeting as soon as practicable, and shall employ whatever further means are reasonably available to inform the public that a meeting is to be held. The minutes of the meeting shall clearly spell out the need for the emergency meeting. When a meeting of a legislative committee is held, publication made pursuant to the rules of the house of representatives or the senate, whichever rules are appropriate, shall be sufficient notice. If the charter of any city or town or guidelines or rules of order of any public body require a broader public access to official meetings and records than herein described, such charter provisions or guidelines or rules of order shall take precedence over the requirements of this chapter. For the purposes of this paragraph, a business day means the hours of 8 a.m. to 5 p.m. on Monday through Friday, excluding national and state holidays.

III. A public body may, but is not required to, allow one or more members of the body to participate in a meeting by electronic or other means of communication for the benefit of the public and the governing body, subject to the provisions of this paragraph.

(a) A member of the public body may participate in a meeting other than by attendance in person at the location of the meeting only when such attendance is not reasonably practical. Any reason that such attendance is not reasonably practical shall be stated in the minutes of the meeting.

(b) Except in an emergency, a quorum of the public body shall be physically present at the location specified in the meeting notice as the location of the meeting. For purposes of this subparagraph, an "emergency" means that immediate action is imperative and the physical presence of a quorum is not reasonably practical within the period of time requiring action. The determination that an emergency exists shall be made by the chairman or presiding officer of



the public body, and the facts upon which that determination is based shall be included in the minutes of the meeting.

(c) Each part of a meeting required to be open to the public shall be audible or otherwise discernable to the public at the location specified in the meeting notice as the location of the meeting. Each member participating electronically or otherwise must be able to simultaneously hear each other and speak to each other during the meeting, and shall be audible or otherwise discernable to the public in attendance at the meeting's location. Any member participating in such fashion shall identify the persons present in the location from which the member is participating. No meeting shall be conducted by electronic mail or any other form of communication that does not permit the public to hear, read, or otherwise discern meeting discussion contemporaneously at the meeting location specified in the meeting notice.

(d) Any meeting held pursuant to the terms of this paragraph shall comply with all of the requirements of this chapter relating to public meetings, and shall not circumvent the spirit and purpose of this chapter as expressed in RSA 91-A:1.

(e) A member participating in a meeting by the means described in this paragraph is deemed to be present at the meeting for purposes of voting. All votes taken during such a meeting shall be by roll call vote.

91-A:2-a Communications Outside Meetings. –

I. Unless exempted from the definition of "meeting" under RSA 91-A:2, I, public bodies shall deliberate on matters over which they have supervision, control, jurisdiction, or advisory power only in meetings held pursuant to and in compliance with the provisions of RSA 91-A:2, II or III.

II. Communications outside a meeting, including, but not limited to, sequential communications among members of a public body, shall not be used to circumvent the spirit and purpose of this chapter as expressed in RSA 91-A:1.

91-A:3 Nonpublic Sessions. –

I. (a) Public bodies shall not meet in nonpublic session, except for one of the purposes set out in paragraph II. No session at which evidence, information, or testimony in any form is received shall be closed to the public, except as provided in paragraph II. No public body may enter nonpublic session, except pursuant to a motion properly made and seconded.

(b) Any motion to enter nonpublic session shall state on its face the specific exemption under paragraph II which is relied upon as foundation for the nonpublic session. The vote on any such motion shall be by roll call, and shall require the affirmative vote of the majority of members present.



(c) All discussions held and decisions made during nonpublic session shall be confined to the matters set out in the motion.

II. Only the following matters shall be considered or acted upon in nonpublic session:

(a) The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request shall be granted.

(b) The hiring of any person as a public employee.

(c) Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant.

(d) Consideration of the acquisition, sale, or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general community.

(e) Consideration or negotiation of pending claims or litigation which has been threatened in writing or filed by or against the public body or any subdivision thereof, or by or against any member thereof because of his or her membership in such public body, until the claim or litigation has been fully adjudicated or otherwise settled. Any application filed for tax abatement, pursuant to law, with any body or board shall not constitute a threatened or filed litigation against any public body for the purposes of this subparagraph.

(f) Consideration of applications by the adult parole board under RSA 651-A.

(g) Consideration of security-related issues bearing on the immediate safety of security personnel or inmates at the county or state correctional facilities by county correctional superintendents or the commissioner of the department of corrections, or their designees.

(h) Consideration of applications by the business finance authority under RSA 162-A:7-10 and 162-A:13, where consideration of an application in public session would cause harm to the applicant or would inhibit full discussion of the application.

(i) Consideration of matters relating to the preparation for and the carrying out of emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life.



(j) Consideration of confidential, commercial, or financial information that is exempt from public disclosure under RSA 91-A:5, IV in an adjudicative proceeding pursuant to RSA 541 or RSA 541-A.

(k) Consideration by a school board of entering into a student or pupil tuition contract authorized by RSA 194 or RSA 195-A, which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general public or the school district that is considering a contract, including any meeting between the school boards, or committees thereof, involved in the negotiations. A contract negotiated by a school board shall be made public prior to its consideration for approval by a school district, together with minutes of all meetings held in nonpublic session, any proposals or records related to the contract, and any proposal or records involving a school district that did not become a party to the contract, shall be made public. Approval of a contract by a school district shall occur only at a meeting open to the public at which, or after which, the public has had an opportunity to participate.

(l) Consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present.

III. Minutes of meetings in nonpublic session shall be kept and the record of all actions shall be promptly made available for public inspection, except as provided in this section. Minutes of such sessions shall record all actions in such a manner that the vote of each member is ascertained and recorded. Minutes and decisions reached in nonpublic session shall be publicly disclosed within 72 hours of the meeting, unless, by recorded vote of 2/3 of the members present taken in public session, it is determined that divulgence of the information likely would affect adversely the reputation of any person other than a member of the public body itself, or render the proposed action ineffective, or pertain to terrorism, more specifically, to matters relating to the preparation for and the carrying out of all emergency functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life. This shall include training to carry out such functions. In the event of such circumstances, information may be withheld until, in the opinion of a majority of members, the aforesaid circumstances no longer apply.

91-A:4 Minutes and Records Available for Public Inspection. –

I. Every citizen during the regular or business hours of all public bodies or agencies, and on the regular business premises of such public bodies or agencies, has the right to inspect all governmental records in the possession, custody, or control of such public bodies or agencies, including minutes of meetings of the public bodies, and to copy and make memoranda or abstracts of the records or



minutes so inspected, except as otherwise prohibited by statute or RSA 91-A:5. In this section, "to copy" means the reproduction of original records by whatever method, including but not limited to photography, photostatic copy, printing, or electronic or tape recording.

I-a. Records of any payment made to an employee of any public body or agency listed in RSA 91-A:1-a, VI(a)-(d), or to the employee's agent or designee, upon the resignation, discharge, or retirement of the employee, paid in addition to regular salary and accrued vacation, sick, or other leave, shall immediately be made available without alteration for public inspection. All records of payments shall be available for public inspection notwithstanding that the matter may have been considered or acted upon in nonpublic session pursuant to RSA 91-A:3.

II. After the completion of a meeting of a public body, every citizen, during the regular or business hours of such public body, and on the regular business premises of such public body, has the right to inspect all notes, materials, tapes, or other sources used for compiling the minutes of such meetings, and to make memoranda or abstracts or to copy such notes, materials, tapes, or sources inspected, except as otherwise prohibited by statute or RSA 91-A:5.

III. Each public body or agency shall keep and maintain all governmental records in its custody at its regular office or place of business in an accessible place and, if there is no such office or place of business, the governmental records pertaining to such public body or agency shall be kept in an office of the political subdivision in which such public body or agency is located or, in the case of a state agency, in an office designated by the secretary of state.

III-a. Governmental records created or maintained in electronic form shall be kept and maintained for the same retention or archival periods as their paper counterparts. Governmental records in electronic form kept and maintained beyond the applicable retention or archival period shall remain accessible and available in accordance with RSA 91-A:4, III. Methods that may be used to keep and maintain governmental records in electronic form may include, but are not limited to, copying to microfilm or paper or to durable electronic media using standard or common file formats.

III-b. A governmental record in electronic form shall no longer be subject to disclosure pursuant to this section after it has been initially and legally deleted. For purposes of this paragraph, a record in electronic form shall be considered to have been deleted only if it is no longer readily accessible to the public body or agency itself. The mere transfer of an electronic record to a readily accessible "deleted items" folder or similar location on a computer shall not constitute deletion of the record.

IV. Each public body or agency shall, upon request for any governmental record reasonably described, make available for inspection and copying any such governmental record within its files when such records are immediately available



for such release. If a public body or agency is unable to make a governmental record available for immediate inspection and copying, it shall, within 5 business days of request, make such record available, deny the request in writing with reasons, or furnish written acknowledgment of the receipt of the request and a statement of the time reasonably necessary to determine whether the request shall be granted or denied. If a computer, photocopying machine, or other device maintained for use by a public body or agency is used by the public body or agency to copy the governmental record requested, the person requesting the copy may be charged the actual cost of providing the copy, which cost may be collected by the public body or agency. No fee shall be charged for the inspection or delivery, without copying, of governmental records, whether in paper, electronic, or other form. Nothing in this section shall exempt any person from paying fees otherwise established by law for obtaining copies of governmental records or documents, but if such fee is established for the copy, no additional costs or fees shall be charged.

V. In the same manner as set forth in RSA 91-A:4, IV, any public body or agency which maintains governmental records in electronic format may, in lieu of providing original records, copy governmental records requested to electronic media using standard or common file formats in a manner that does not reveal information which is confidential under this chapter or any other law. If copying to electronic media is not reasonably practicable, or if the person or entity requesting access requests a different method, the public body or agency may provide a printout of governmental records requested, or may use any other means reasonably calculated to comply with the request in light of the purpose of this chapter as expressed in RSA 91-A:1. Access to work papers, personnel data, and other confidential information under RSA 91-A:5, IV shall not be provided.

VI. Every agreement to settle a lawsuit against a governmental unit, threatened lawsuit, or other claim, entered into by any political subdivision or its insurer, shall be kept on file at the municipal clerk's office and made available for public inspection for a period of no less than 10 years from the date of settlement.

VII. Nothing in this chapter shall be construed to require a public body or agency to compile, cross-reference, or assemble information into a form in which it is not already kept or reported by that body or agency.

91-A:5 Exemptions. – The following governmental records are exempted from the provisions of this chapter:

I. Records of grand and petit juries.

I-a. The master jury list as defined in RSA 500-A:1, IV.

II. Records of parole and pardon boards.

III. Personal school records of pupils.

IV. Records pertaining to internal personnel practices; confidential,



commercial, or financial information; test questions, scoring keys, and other examination data used to administer a licensing examination, examination for employment, or academic examinations; and personnel, medical, welfare, library user, videotape sale or rental, and other files whose disclosure would constitute invasion of privacy. Without otherwise compromising the confidentiality of the files, nothing in this paragraph shall prohibit a public body or agency from releasing information relative to health or safety from investigative files on a limited basis to persons whose health or safety may be affected.

V. Teacher certification records in the department of education, provided that the department shall make available teacher certification status information.

VI. Records pertaining to matters relating to the preparation for and the carrying out of all emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life.

VII. Unique pupil identification information collected in accordance with RSA 193-E:5.

VIII. Any notes or other materials made for personal use that do not have an official purpose, including but not limited to, notes and materials made prior to, during, or after a governmental proceeding.

IX. Preliminary drafts, notes, and memoranda and other documents not in their final form and not disclosed, circulated, or available to a quorum or a majority of the members of a public body.

X. Video and audio recordings made by a law enforcement officer using a body-worn camera pursuant to RSA 105-D except where such recordings depict any of the following:

(a) Any restraint or use of force by a law enforcement officer; provided, however, that this exemption shall not include those portions of recordings which constitute an invasion of privacy of any person or which are otherwise exempt from disclosure.

(b) The discharge of a firearm, provided that this exemption shall not include those portions of recordings which constitute an invasion of privacy of any person or which are otherwise exempt from disclosure.

(c) An encounter that results in an arrest for a felony-level offense, provided, however, that this exemption shall not apply to recordings or portions thereof that constitute an invasion of privacy or which are otherwise exempt from disclosure.

91-A:7 Violation. – Any person aggrieved by a violation of this chapter may petition the superior court for injunctive relief. In order to satisfy the purposes of this chapter, the courts shall give proceedings under this chapter high priority on the court calendar. Such a petitioner may appear with or without counsel. The



petition shall be deemed sufficient if it states facts constituting a violation of this chapter, and may be filed by the petitioner or his or her counsel with the clerk of court or any justice thereof. Thereupon the clerk of court or any justice shall order service by copy of the petition on the person or persons charged. When any justice shall find that time probably is of the essence, he or she may order notice by any reasonable means, and he or she shall have authority to issue an order ex parte when he or she shall reasonably deem such an order necessary to insure compliance with the provisions of this chapter.

91-A:8 Remedies. –

I. If any public body or public agency or officer, employee, or other official thereof, violates any provisions of this chapter, such public body or public agency shall be liable for reasonable attorney's fees and costs incurred in a lawsuit under this chapter, provided that the court finds that such lawsuit was necessary in order to enforce compliance with the provisions of this chapter or to address a purposeful violation of this chapter. Fees shall not be awarded unless the court finds that the public body, public agency, or person knew or should have known that the conduct engaged in was in violation of this chapter or if the parties, by agreement, provide that no such fees shall be paid.

II. The court may award attorney's fees to a public body or public agency or employee or member thereof, for having to defend against a lawsuit under the provisions of this chapter, when the court finds that the lawsuit is in bad faith, frivolous, unjust, vexatious, wanton, or oppressive.

III. The court may invalidate an action of a public body or public agency taken at a meeting held in violation of the provisions of this chapter, if the circumstances justify such invalidation.

IV. If the court finds that an officer, employee, or other official of a public body or public agency has violated any provision of this chapter in bad faith, the court shall impose against such person a civil penalty of not less than \$250 and not more than \$2,000. Upon such finding, such person or persons may also be required to reimburse the public body or public agency for any attorney's fees or costs it paid pursuant to paragraph I. If the person is an officer, employee, or official of the state or of an agency or body of the state, the penalty shall be deposited in the general fund. If the person is an officer, employee, or official of a political subdivision of the state or of an agency or body of a political subdivision of the state, the penalty shall be payable to the political subdivision.

V. The court may also enjoin future violations of this chapter, and may require any officer, employee, or other official of a public body or public agency found to have violated the provisions of this chapter to undergo appropriate remedial training, at such person or person's expense.



Town of Enfield Fee Schedule ~ 2018

Fees are current as of the printing of this report, but are subject to change.

▪ Zoning Fees:

Hearing fee	\$ 75.00
Mailing fee	8.00
Advertising	55.00
Sign permits	10.00
Copies of Zoning Ordinance	15.00

▪ Planning Fees:

Boundary line adjustment	\$ 100.00
Revocation of Plat	100.00
Notice of Voluntary Merger	50.00
Subdivision:	
<u>Minor or Re-subdivision:</u>	
Phase I Conceptual Review	No Fee
Phase III Final Application	125.00
Phase III Final Hearing	125.00
<u>Major:</u>	
Phase I Conceptual Review	No Fee
Phase II Preliminary Review	150.00
Phase III Final Application	250.00
Phase III Final Hearing	250.00
Plus \$100 Per Lot	
Site plan review:	
Phase I	No Fee
Phase II	150.00
Phase III	50.00
Phase III	50.00
Plus \$100/Acre over 2 Developable Acres	
Plus \$100/1,000 SF over 1,000 SF [Non-residential]	
Plus \$100/Condo or Apt. unit over five (5) [Residential]	



Renovations and/or additions	
Application	50.00
Hearing	50.00
Plus \$100/1,000 SF over 1,000 SF	
Home occupations:	
No changes to site/structure	100.00
Mailing	\$8 per party
Advertising	55.00
Tax mapping	\$30 per lot
Filing Mylar with County Registry	\$15 plus cost for registry
Cost for registry (subject to change):	
8½ x 11 – 11x 17	11.00
17 x 22	16.00
22x 34	26.00
Plus \$2.00 Document Recording Surcharge (Eff. 1/1/94)	
Plus \$25.00 Land Conservation Heritage Investment Program (LCHIP) Fee	
Master plan	30.00
Subdivisions Regulations	10.00
Site Plan Review Regulations	10.00
Signature on Perimeter Survey Map	10.00
Driveway Permit	25.00
Zoning/Floodplain ordinance	15.00
Address Request	25.00

■ Building Fees:

Permit Type:	Processing Fee	+	Inspection Fee (per Square Foot)
*Single Family Homes (stick built, double wide, modular)	\$40.00	+	\$0.12
*Mobile Homes (single wide)	\$25.00	+	\$0.08
*Garages & Barns	\$25.00	+	\$0.08
Additions & Renovations	\$35.00	+	\$0.12
Storage Buildings (no entry of vehicle), Decks & *Pools	\$25.00	+	\$0.06
*Multi-Family & Condominiums	\$100.00	+	\$0.15
*Commercial	\$100.00	+	\$0.15



Permit Type:	Processing Fee	+	Inspection Fee (per Square Foot)
Demolition	\$10.00	+	No Fee
Plumbing & Electrical (Included in above project packages*, fee only if applying as separate project.)	\$25.00	+	No Fee
Mechanical (Included in above project packages*, fee only if applying as separate project.) REMINDER: OIL BURNER PERMIT OR LP GAS PERMIT <u>MUST</u> BE COMPLETED.	\$25.00	+	No Fee
Re-inspection Fee (If inspection is called for and project is not ready, or if project fails 2 times, fee will be charged.)	\$15.00		
Renewal (Only allowed to renew 2 times and must be done before permit expires)	\$50% of Original Permit Processing Fee		

The processing fee is payable upon submission of application. This fee is non-refundable.

The inspection fee is payable upon approval of application and issuance of permit.

Work must proceed within the 12-month period following the permit issue date.

Inspection fees for projects not undertaken are refundable per IBC 2000 code, this request must be done in writing to the Building Inspector within the current year of the permit.



▪ Police Fees

Special Detail (subject to change)	\$53.20 / hr.
Accident Reports	
To residents	Free
To any company or non-resident	10.00
Resident Pistol Permit	10.00
Pistol Sales Permit	25.00
Games of Chance Permit	25.00

▪ Library Fees

Late fees:	
Books	\$0.05 / day / item
Videos	\$1.00 / day / item
Copies (dependent upon paper size)	.20 - .30
Fax (per page)	\$1.00

▪ Cemetery Fees (Non All-Inclusive)

Single Full Size Grave Lot	400.00
Weekday Burial (full body)	350.00
Saturday Burial (full body)	450.00
Weekday Burial (cremation)	100.00
Saturday Burial (cremation)	150.00

▪ Administrative Fees

Photocopies (per page):	
8-1/2 x 11	\$.25
11 x 17	.50
Lebanon Landfill ticket (per 10-punch ticket)	10.00
Beach parking (one day)	1.00
Beach parking (15 consecutive days)	10.00
Beach parking season (June 15 – September 15)	25.00
Blotter Book (hard copy)	50.00



Building Rental Fees (per day):	
Community Functions w/kitchen use	50.00
Private Function – Residents Only – “1/2 Day”	50.00
Private Function – Residents Only – Full Day	100.00
Fax (per page)	1.00
Vehicle registration (for town to do state portion)	3.00
Vehicle title application	2.00
Marriage license	65.00
License	50.00
Certified copy	15.00
Dog license	
Intact	9.00
Spayed/Neutered	6.50
Group license (5 or more dogs)	20.00
Checklist	25.00
Vital records (birth, death, marriage, divorce):	
First copy	15.00
Subsequent copies	10.00

▪ Sewer & Water Fees

Water hookup application (non-refundable)	\$ 150.00
Sewer hookup application (non-refundable)	150.00
Water hookup connection fee	1500.00
Sewer hookup connection fee	1500.00
Meter costs & setting fees:	
Meter, meter horn & fittings	115.00
(Market cost adjusted annually)	
Meter setting	100.00

▪ Transfer Station & Recycling Center Fees

(Effective January 1, 2011)

CFC's	\$ 20.00
Fire Extinguisher	10.00
Microwave	10.00
Propane Tank 20#	10.00
Car Tires	\$3 each or 2 for \$5
Truck Tire	10.00



Equipment Tire	30.00
Small TV	10.00
Medium TV	15.00
Large TV or Console	25.00
Computer Monitor, CPU, Printers	20.00
Computer Component	10.00
Stereo Equipment/VCR/DVD Players	5.00

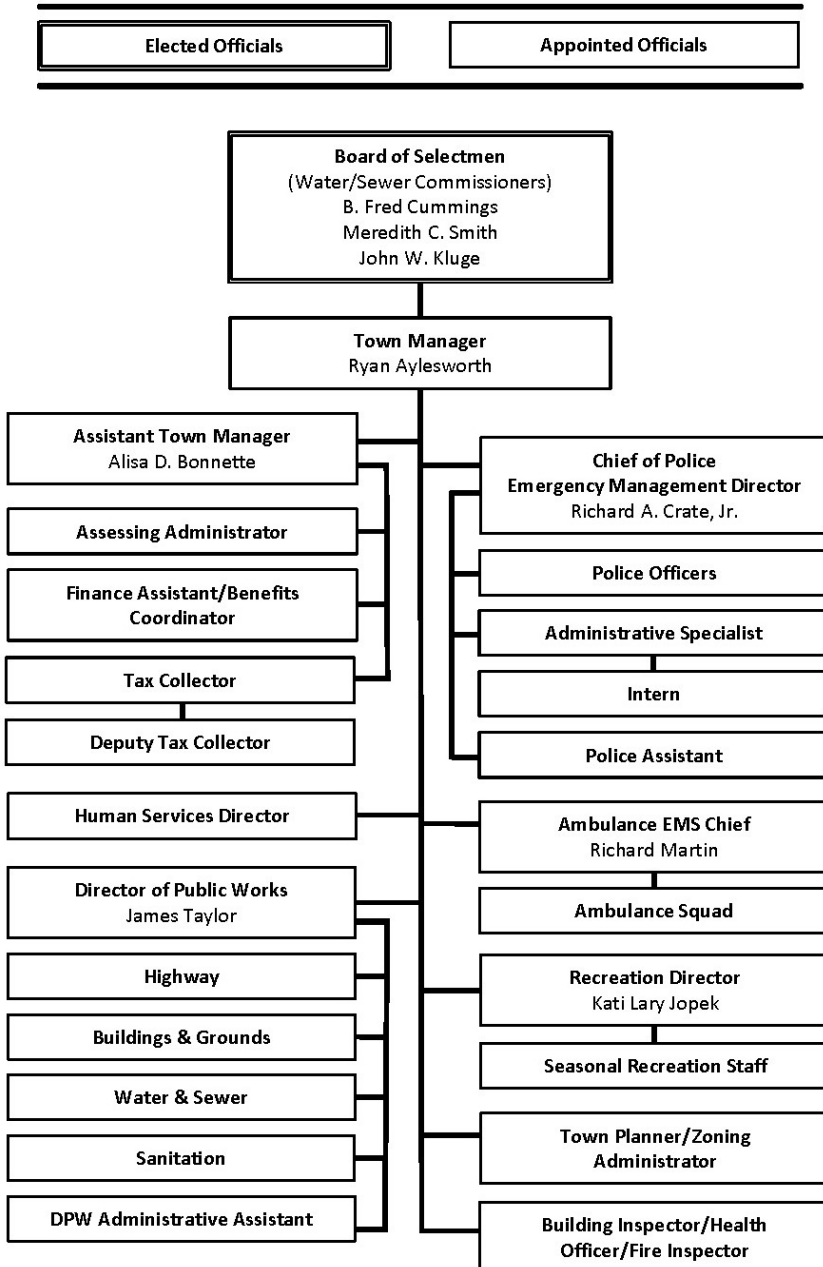
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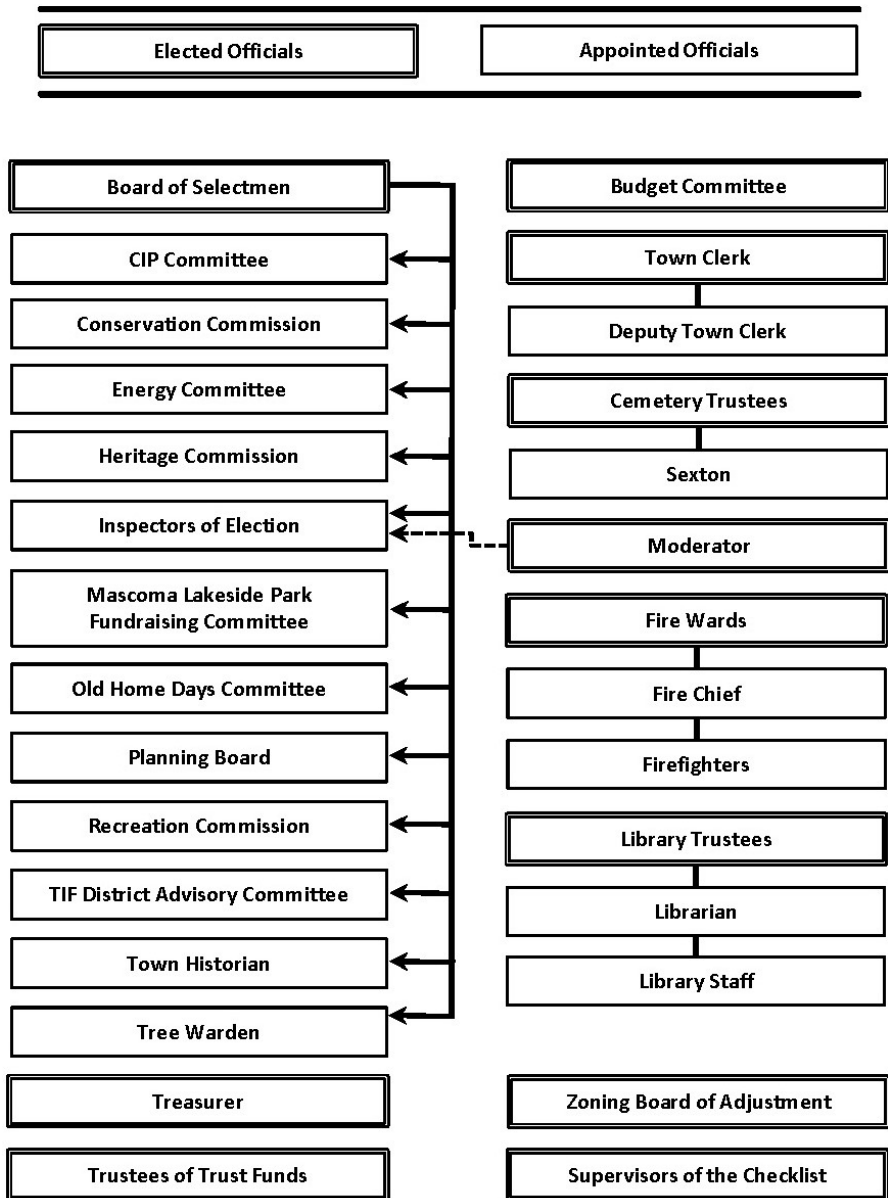


Town of Enfield

Organizational Chart

as of January 1, 2018







Curbside Rubbish & Zero-Sort Recycling Collection Schedule

2018

January

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February

S	M	T	W	T	F	S
		1	2	3		
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

March

S	M	T	W	T	F	S
		1	2	3		
4	5	6	7	8	9	10
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

April

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

May

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June

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24	25	26	27	28	29	30

July

S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August

S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September

S	M	T	W	T	F	S
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

October

S	M	T	W	T	F	S
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

November

S	M	T	W	T	F	S
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

December

S	M	T	W	T	F	S
						1
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Holidays observed by Casella are indicated in **RED** - there will be no curbside collection service on these days.

In the event of a holiday all routes on or following the holiday will experience a one day delay.



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Town of Enfield Observed Holidays

March 2018 – February 2019

Enfield Municipal Offices, the Enfield Transfer Station & the Enfield Public Library will be closed on the following observed holidays.

Memorial Day	May 28
Independence Day	July 4
Labor Day	September 3
Veterans Day	November 12
Thanksgiving Holiday	November 22 & 23
Christmas Holiday	December 24 & 25
New Year's Day	January 1
Civil Right/MLK Jr. Day	January 21
President's Day	February 18



For more important dates, including meeting dates for municipal boards and committees, as well as the curbside rubbish & recycling collection schedule, see our **2018 Enfield Municipal Calendar**. Available at the Town Offices while supplies last. Or download a copy from our website at

http://www.enfield.nh.us/Pages/EnfieldNH_Manager/index



To receive notices of meetings, posted minutes, municipal events, and other important government news subscribe to the Town's E-Subscriber service at www.enfield.nh.us