



New Hampshire
Department of
Revenue Administration

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 Cate	member	Eric Cate
Sam Eaten	chair	Sam Eaten
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	\$86,772	\$0	\$86,772	\$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
	<i>Purpose: Wastewater Asset Management</i>							
4901	Land	06	\$0	\$0	\$15,000	\$0	\$15,000	\$0
	<i>Purpose: Miscellaneous Improvements</i>							
4903	Buildings	06	\$0	\$0	\$29,500	\$0	\$29,500	\$0
	<i>Purpose: Miscellaneous Improvements</i>							
4909	Improvements Other than Buildings	06	\$0	\$0	\$73,000	\$0	\$73,000	\$0
	<i>Purpose: Miscellaneous Improvements</i>							
4909	Improvements Other than Buildings	10	\$0	\$0	\$76,000	\$0	\$76,000	\$0
	<i>Purpose: Strategic Planning & Software</i>							
4915	To Capital Reserve Fund	11	\$0	\$0	\$395,968	\$0	\$395,968	\$0
	<i>Purpose: CIP CRF</i>							
4916	To Expendable Trusts/Fiduciary Funds	07	\$0	\$0	\$25,000	\$0	\$25,000	\$0
	<i>Purpose: Employee & Retiree Benefits Trust Fund</i>							
4916	To Expendable Trusts/Fiduciary Funds	14	\$0	\$0	\$2,400	\$0	\$2,400	\$0
	<i>Purpose: Cemetery Expendable Trust Fund</i>							
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
<i>Purpose: Deficit Reduction</i>								
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
9991	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
--	--------------------

