



2018 ANNUAL REPORT ENFIELD, NEW HAMPSHIRE

Town Meeting Dates

Tuesday, March 12, 2019

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 6 at the second session of the Town Meeting. After the polls close at 7:00 p.m., the ballots will be counted.

Saturday, March 16, 2019

9:00 am

Enfield Village School Gymnasium

271 US Route 4, Enfield

The remaining articles, 7 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, 2018**





Contents

Introduction	3
Town Meeting Warrant & Warrant Narrative (Blue Section)	49
Financial Reports (Cream Section)	83
Narrative Reports – Town Departments, Boards & Committees	251
Narrative Reports – Regional Organizations.....	293
Vital Statistics	331
Miscellaneous Reports	320
Detailed Index.....	381

~ Cover Photo ~

Cover photo by James Bonner

Mascoma Lakeside Park

The purchase of the Mascoma Lakeside Park property from the State of NH, and major improvements to the property, are being funded through donations. Over \$217,000 has been donated and pledged as of year-end 2018. The Mascoma Lakeside Park currently boasts a non-motorized boat launch, picnic tables, and wading beach. Grant funding has been sought, which will be matched with donated funds raised, for the construction of an open-air pavilion and other improvements.





About Enfield...

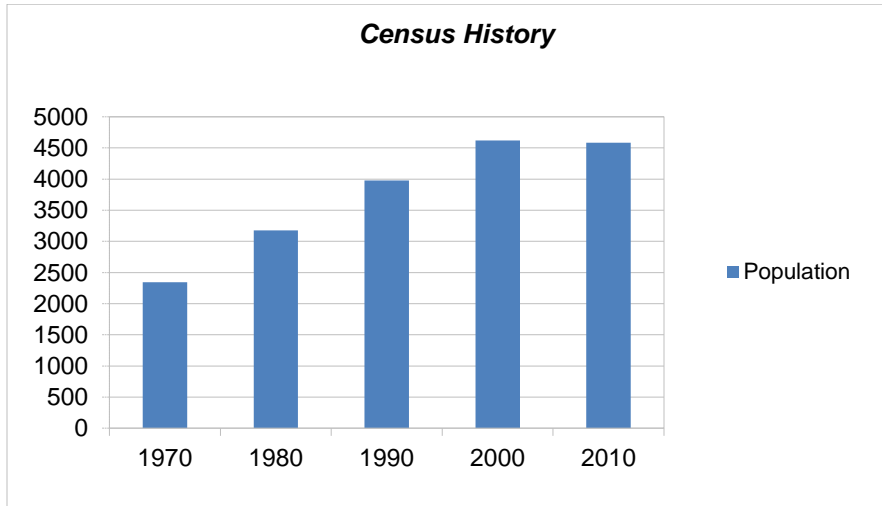
Incorporated: 1761

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 Charles "Charlie" Clark

The Enfield Board of Selectmen is honored to dedicate the 2018 Annual Report to Charlie Clark, a man who has generously donated his time both to municipal government as a member of the Energy Committee and as a respected member of our community.

An incredibly hard-working, friendly individual, with a smile for everyone, Charlie has volunteered countless hours to make our Town more energy efficient. Charlie has:

- Facilitated the installation of LED bulbs in the Department of Public Works (DPW) Offices
- Facilitated installation of motion detector switches in the DPW offices
- Facilitated installation of LED bulbs in the mechanics bays and 24 hour interior lights at DPW
- Facilitated installation of LED bulbs in the Police Station, Community Building and Library
- Researched, applied for and received rebates, in excess of \$700, from Liberty Utilities for energy saving practices in Whitney Hall, Police Station and DPW buildings
- Requested and received energy saving lights and fan units from manufacturer representatives for the Town to try and see about fit and usefulness before spending money on upgrades
- Provided free labor to the Town assisting with energy saving installations and driving to and from suppliers to obtain parts and pieces needed to complete the above and to return defective items for credit or replacement
- Currently working with Liberty Utilities to cost share an upgrade to the DPW exterior lighting

Charlie has also been a great supporter of the Shaker Field Dog Park and has freely shared his expertise and time as evidenced with the following photos. Thank you Charlie!



Photos provided by
Marcia Herrin, President
Mascoma Valley Dog Park Supporters



Remembering...

In 2018, the Town of Enfield has sadly lost many wonderful individuals who have contributed through community volunteerism and involvement. Our hearts go out to their families.

Philip Cronenwett

December 2, 1946– January 20, 2018

Library Board of Trustees, Library Fundraising Committee

W. Robert Foley

April 6, 1930 – March 2, 2018

Supervisor of the Checklist

Frederick Paradis

June 27, 1941 – June 9, 2018

Enfield Patrol Officer, Enfield Police Ranger,
Enfield Firefighter, Conservation Commission

Gary Gaudette

April 10, 1963 – November 6, 2018

Conservation Commission, Capital Improvement Program Committee,
Enfield Village Association, Mascoma Lake Association

Kenneth A. Hill

March 6, 1494 – December 14, 2018

Community Building Board of Directors, Lions Club Member
Enfield Business Owner



Report of the Board of Selectmen

This has been a year full of changes and challenges for Enfield. Town Manager Ryan Aylesworth is no longer introduced as “the new Town Manager” and continues to work full steam ahead to make Enfield a better place to live, work and play. Ryan and his wife have purchased a home in Enfield and have become an integral part of our community.

At Town Hall, there were several changes in 2018. We said good-bye to Town Clerk and Tax Collector Carolee Eisener after 34 years of dedicated service to the Town with longtime Deputy Town Clerk Sandy Romano taking over the helm as Town Clerk. Wendy Huntley was warmly welcomed back to the Town Offices as Tax Collector and Deputy Town Clerk.

At the Police Department, Detective Sergeant Roy Holland, Enfield’s Interim Chief of Police, was selected from several qualified candidates as Enfield’s Chief of Police in August. Chief Holland continues Enfield’s tradition of community policing with programs such as “Coffee with a Cop,” and last fall, a hugely successful “Walk to School with a Cop.”

The Selectboard was deeply involved in the Town’s strategic governance project, begun in April of 2018, attending all the presentations of various Town Departments as they laid out the goals, proposed new initiatives, and overall vision for the future. The entire exercise has been helpful, giving the Selectboard a focus on immediate needs and those things that should be on the radar for long range planning. The strategic governance process has given the Selectboard and the Town direction for the future.

Perhaps the most difficult issue the Selectboard dealt with in 2018 was the water and sewer rates. It is unfortunate that the rates had to be significantly adjusted, but this was necessary in order to ensure that the revenue collected is more in line with the actual costs associated with these services. Rates had been held artificially low for several years, making the rate hikes a sticker shock. It is hoped that with the asset management and planning studies (which are being heavily funded by the NH Department of Environmental Services) currently being completed with help from Horizons Engineering (water system) and DPC Engineering (sewer system) a better long-term solution will be identified for both sewer and water.

The Energy Committee presented their streetlight study to the Selectboard and public, advocating for a list of streetlights to be decommissioned. Arguments were heard, both for and against decommissioning. In the end, and with overwhelming public support, the Selectboard voted to keep most of the streetlights selected for decommissioning turned on.



The NH Route 4A sewer extension project continued to be a focus for the Selectboard. Although the Lakeview Condos portion of the project was deemed substantially complete as of early-January 20, there were a number of residual issues that had to be resolved before the project achieved final completion in late-June 2018. The Shaker Landing Condos pump station was also successfully completed and connected to the municipal sewer system. Looking ahead to 2019, the Town Manager and Department of Public Works are finalizing the process that will be put in place for allowing additional private residences/developments along the Route 4A corridor to connect to the Town's system.

The Municipal Facilities Optimization Study, intended to assess the condition of and potential alternatives to Town-owned buildings, got under way in the fall of 2018. Barrett Architecture of White River Junction, working in consultation with Schaal Engineering, was selected as the low bid. Frank "Jay" Barrett has been working closely with Town administration and the various municipal departments in the course of completing structural assessments of 11 Town-owned buildings. The Facilities Study will be high on the list of priorities for the Selectboard and Town Manager in the upcoming year as decisions are made for future Town building space requirements.

The Enfield Shaker Village Scenic Byway Extension was approved by the Selectboard in October. Previously, the Byway consisted of the section of NH Route 4A between the intersection with US Route 4 (western terminus node) and the Enfield Shaker Museum (eastern terminus node). Following the approved extension, the Byway will now run the full extent of NH Route 4A (ending at the Grafton town line) and include Shaker Hill Road as well as the portion of Main Street between Route 4A and Shaker Hill Road. The purpose of scenic byways is to showcase the scenic, cultural, historic, natural and recreational assets and qualities of our region and the state in general. It is anticipated that by extending and highlighting the Scenic Byway, there will be a boost in local tourism, which we hope will benefit the Enfield Shaker Museum, LaSallette Shrine, and other area businesses and organizations.

The NH Department of Transportation has agreed to the sale of the two lots bordering Mascoma Lake and the Town expects the sale to be finalized very soon. The Selectboard continues to accept donations for the park and is currently hoping to meet the goal of matching the \$135,000 grant from the Northern Borders Regional Commission to construct a pavilion/rain shelter at the park. It should be noted that funds for the purchase price and amenities have come entirely from private funds. The Selectboard is extremely grateful to the many people who have generously donated their time, talent, and treasure to this important project.



As we look toward the challenges that will come before us in the upcoming year, the Selectboard pledges to work diligently for the betterment of Enfield and its citizens.

Meredith C. Smith

John W. Kluge

Katherine D.P. Stewart
BOARD OF SELECTMEN
ENFIELD NH



Report of the Town Manager

In my 2017 report (which was written after approximately six months “on the job”), I began by relaying how much I have enjoyed serving as Enfield’s Town Manager and thanking everyone for being so welcoming to me and my family since our arrival. As I approach the two-year mark as your Town Manager, these sentiments are just as true today as they were a year ago. It truly is an honor and privilege to serve the Town of Enfield and have the opportunity to work alongside dedicated employees, elected and appointed officials, and volunteers. It is also very rewarding on a personal level to take part in such a wide range of community events and get to know so many people in our Town.

Your town government strives to provide high-quality municipal services that meet the needs of the community while simultaneously ensuring fiscal responsibility and operational efficiencies. In 2018 we continued to make progress on a number of fronts while sustaining effectiveness in other areas.

Strategic Governance

Arguably the most significant project in 2018 was the work completed by all municipal departments on strategic planning and governance. In March 2018, with strong community support, Enfield town officials began working with the Center for Strategic Governance to adopt strategic governance to help leaders and residents create a desired future. Strategic governance consists of two related ongoing efforts. The first engages residents and officials in deciding what matters most to their community and in envisioning a desired future that achieves those outcomes. This is strategic thinking; it helps people decide what to achieve. The second involves making that vision a reality by achieving strategic initiatives while managing day-to-day operations. This is operational governance; it focuses on how to achieve desired outcomes. Strategic governance enables communities to understand their past, envision their future, and manage the present as a way to get to the future they want. It is an ongoing process in which plans are refreshed annually to reflect changes that inevitably arise. It differs from more traditional planning because it: is data-driven, reinforces Enfield’s culture and values, links strategy with measurable outcomes, and is a repeatable process Enfield can do on its own.

The vision statement and overarching priorities articulated by the Board of Selectmen and Budget Committee as a result of this project were as follows:

Vision: Retain Enfield’s town character, sense of community, natural environment, and heritage, because residents generally like the town as it is.



Priorities (ranked by greatest need):

- Financial Condition/Affordability
- Public Health & Safety (Police, Fire, EMS)
- Infrastructure, Facilities and Technology
- Community/Economic Development & Housing

In close coordination with the Town Manager, each Enfield department developed their strategic thinking and five-year plans by completing 10 activities over a five-month period:

- A defined work plan and timeline.
- Historical dashboards showing trends in service demand, spending, staffing, and key efforts for each department.
- An environmental scan to anticipate key factors from within Enfield and from beyond (federal and state regulations, professional regulations, etc.) that might impact the department.
- An analysis of external opportunities and threats along with departmental strengths and weaknesses that should be managed.
- Key performance measures for each department.
- A vision of what the department should achieve over a specified time period.
- Strategic initiatives needed to fulfill that vision.
- A vision dashboard reflecting all future citizen-focused outcomes.
- Strategic plans with associated budgets for those years.
- A strategic plan presentation.

Municipal officials realize that the money needed to fully fund all of the initiatives proposed in the department-level strategic plans will exceed Enfield's financial capacity/resources. Part of the value in going through this process, however, is giving public officials and residents a better context for why certain desired actions need to be deferred. Given that it will not be financially feasible to fund everything, setting priorities through dialogue with residents will be an important activity in the months and years ahead. I would strongly encourage residents to take the time to obtain additional information on the strategic governance process and the department strategic plans that were developed over this past year by visiting the following section of the Town's website: <https://www.enfield.nh.us/strategic-governance-enfield>



Financial Position

For the third consecutive year, the Town has made progress in improving the financial condition of the General Fund. As I reported last year, we began 2017 with an estimated \$140,000 deficit in the General Fund (after ending 2016 with an approximately \$220,000, which was the largest the deficit had grown to). The Town's 2017 independent audit showed that we had finally achieved a positive fund balance of approximately \$80,000 (an improvement of approximately \$220,000). Although the independent audit for 2018 has yet to be completed, we are currently projecting the fund balance to have improved considerably as we start 2019 (possibly as much as \$500,000). In accordance with widely accepted municipal finance best practices, we are striving to grow the General Fund undesignated fund balance to 8-17% of the Town's total annual operating expenses, inclusive of school and county payments. In order to achieve this goal, we need to increase the fund balance to approximately \$1.2 million (this would be approximately 8% of the Town's annual expenses). Improvements in the financial condition of the General Fund were accomplished via a combination of conservative spending by departments and collecting revenues in excess of what had been previously estimated when the 2018 tax rate 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.

Mascoma Lakeside Park

The Mascoma Lakeside Park property includes two parcels of land (Enfield Map 32, Lots 44 and 46) totaling approximately 2.5 acres with over 1,200 feet of shoreline. Both parcels consist of open land on a public lake adjoining the Northern Rail Trail, making this area unique within the State of New Hampshire. Since 2017, fundraising efforts have been underway to help the Town acquire this property from the NH Department of Transportation. At the 2018 Town Meeting, Enfield residents voted overwhelmingly (95% support) to authorize the Town to purchase the property known as Mascoma Lakeside Park from the NH Department of Transportation using privately raised funds.

With an exceedingly generous gift of \$75,000 from the Byrne Foundation in the spring of 2018 and broad-based support from so many other organizations and private citizens, the Town was successful in raising the funds



needed to purchase the park at a sale price of \$127,500. As of the end of 2018, the total amount fundraised sits at approximately \$220,000. All funds have been deposited in a dedicated trust fund that may be used solely for the acquisition of the property or future improvements to the park.

Now that the land will soon be secured, we have directed our attention to amenities for the park. We have received public input through a series of meetings with local organizations, town committees, and a public forum. A first priority for all stakeholders is that the natural beauty of the site be preserved and not over-developed. Some improvements are also needed and desired. They include removing and replacing brush and trash trees with native shrubs and trees; creating trails to enhance recreational use of the property; constructing rainwater gardens and a new retaining wall to protect the water quality of the lake; installing a children's wading/swimming area; building a shelter or pavilion that can serve as a gathering place and an educational facility.

The Lakeside Park Committee has applied for and been awarded a grant of approximately \$135,000 from the Northern Borders Regional Commission toward the work that needs to be done at the park. The committee must match this award by July 2019. We have developed a project budget of \$272,000.

The Town has until July 2019 to raise \$135,000 in matching funds, at which point we will receive whatever portion of the \$135,000 we have matched. The Lakeside Park Committee is thrilled to announce that the Byrne Foundation recently made an additional gift in the amount of \$50,000 for improvements to the park. This combined with other available donations brings our fundraising tally that much closer to achieving our \$135,000 goal, but there is still more fundraising to be done. Your generous support is needed!

Communications and Information

After launching a new monthly e-newsletter and official Facebook page in 2017, we completed a significant upgrade to our official website (<http://enfield.nh.us>) to improve the site's appearance, user-friendliness, and overall functionality. We will continue to make improvements in the coming year. In 2018 the number of residents consuming information via the e-newsletter, the new/enhanced website, and Facebook page also increased, and we regularly receive positive feedback who appreciate the improved access to information and additional transparency in municipal activities more broadly. We are always open to additional feedback if you have ideas regarding ways we can improve the depth, breadth, and usefulness of the information being disseminated. To subscribe to the e-newsletter you simply need to visit our website and provide some basic information (<https://enfield.nh.us/subscribe>). Don't forget to "Like" us on Facebook too (www.facebook.com/EnfieldNH)!



Technology Upgrades

With financial support provided at the 2018 Town Meeting, we moved forward with long overdue upgrades to municipal finance software this past year. Software upgrades included fund accounting, payroll, assessing, tax collection, and utility billing software. Although the many benefits of this new software might not be “visible” to the general public, the enhanced usability and functionality are enabling us to achieve many efficiencies within the walls of Town Hall and the Department of Public Works. The less time we have to spend maintaining out-of-date software, the more time we can devote to improving other aspects of the services we provide.

As of May 2018, Enfield residents are now able to securely pay their property taxes and water/sewer bills online via the town’s official website. Similarly, at the close of 2018, the Town unveiled online bill pay for motor vehicle registration, dog licenses, and vital records requests. This new payment method serves to accommodate those Enfield residents who want the convenience of paying their taxes and fees online, anytime day or night. It also benefits the town in that payments are processed automatically, allowing town employees faster balance reconciliation and more time to work on other town issues. Online payments can be made via the following portal:
<https://www.enfield.nh.us/home/pages/online-payments>

Personnel Changes

2018 saw a number of retirements and new hires.

In August 2018, Detective Sergeant Roy Holland – who had been serving as Enfield’s Interim Chief of Police for some months – was selected as our next Chief of Police from a robust pool of qualified candidates. Chief Holland was selected for the position for several reasons. He has the trust and respect of members of the Enfield Police Department as well as other municipal departments, local officials, residents and other stakeholders (including law enforcement professionals in neighboring communities). Given his decorated military service (Bronze Star, Purple Heart, and Army Commendation Medal for Valor – to name just a few) and experience with our Police Department, he possesses the job knowledge and leadership/command experience the position requires. He is committed to community policing and shares my view that modern day law enforcement requires a proactive and collaborative approach that goes well beyond simply enforcing laws. He has a warm and welcoming personality that belies the inherent stresses of the profession. He will lead by example and hold himself to the same standards as the officers he commands. He is a consummate team player who demonstrates enthusiasm for assisting other departments in pursuit of our shared goal of delivering high-quality municipal services and meeting the needs of our community. He is an inherently positive



and optimistic individual (the world needs more of this). Finally, he is a long-time resident who knows the community inside and out.

Other noteworthy changes arose in the Town Clerk – Tax Collector Office. After 34 years of distinguished service to the Town, including 27 years as Tax Collector and 14 years as Town Clerk, Carolee Eisener retired in late-April. The Town of Enfield was incredibly fortunate to have Carolee, and she and her considerable body of knowledge will be greatly missed. Carolee’s longtime Deputy Town Clerk, Sandy Romano, was subsequently appointed to the Town Clerk position. Sandy has served as Deputy Town Clerk for 22 years and her extensive experience and familiarity with all functions of the Town Clerk’s Office has ensured a smooth transition following Carolee’s retirement. Wendy Huntley (the Town’s former bookkeeper) was ultimately offered the position of Tax Collector. Wendy brings with her many years of valuable experience, including nearly two decades in the area of municipal finance. She has a very warm personality and is also a well-known person around town.

In 2018 we promoted two Public Works employees to the title of Assistant Highway Supervisor (Robert Donnelly and Don Lashua) and made several additional new hires, including a new Police Sergeant (Ryan Porter, formerly a sergeant with the Canaan Police Department), light equipment operator (Steve King; formerly of the Canaan Highway Department), Recreation Director (Joel King), and Transfer Station Attendant (Dave Harper). We hope all of these individuals will serve the Town for years to come.

The Town’s Planning and Zoning Administrator, Scott Osgood, accepted a position in December 2018 with the City of Claremont, and, as of the time of this writing, we are actively searching for a Land Use and Community Development Administrator (the position has been redefined and retitled) to play an active role in helping the Town effectively apply our land use controls while simultaneously promoting new business growth and economic development more broadly. While we search for the right professional to fill this important vacancy, the Town of Enfield has contracted with the Upper Valley Lake Sunapee Regional Planning Commission to retain the services of a “circuit rider” on a temporary basis to perform the core duties of the position relative to planning and zoning.

Municipal Facilities & Public Works Projects

In 2018 the Town of Enfield solicited proposals from experienced, qualified professional architectural and planning firms to perform a comprehensive assessment of its existing municipal buildings and conduct a space needs analysis to help inform future decisions related to long-term planning, operations and capital investments. The ultimate goal of this effort is to develop a comprehensive facilities plan for both short- and long-term planning.



Barrett Architecture and Schaal Engineering were ultimately selected for this study that is both important and long overdue. The project involves an evaluation of our existing municipal buildings (including the likely costs of maintaining and renovating them in the longer-term) and conducting a thorough analysis of alternative approaches that might prove to be more cost-effective as well as enable Town departments to provide an enhanced level of service to residents. As of the end of 2018, the findings of this study are still in a preliminary state, but we anticipate that work will be largely completed within the next couple of months and the findings and recommendations offered by the architecture and engineering firms will then be published both in written form and orally at duly noticed public meetings. It goes without saying that any significant capital investments proposed will be thoroughly deliberated and dissected by municipal officials and pertinent boards/committees moving forward, and public feedback is an important component of this process as well. We have been very candid with Barrett Architecture and Schaal Engineering about the fiscal constraints we face, and have impressed upon them the importance of developing cost-effective strategies that will meet our needs in both the mid- and long-term while still allowing the Town to live within its financial means and remain affordable to working individuals and families.

In 2018 two additional projects got underway relative to asset management and planning for the Town's municipal water and sewer systems. Both of these projects are being heavily supported with external funding from the NH Department of Environmental Services. With respect to the municipal water asset management and planning study, our Department of Public Works and Horizons Engineering (the Town's consultant on the project) worked very closely to compile key data, such as: the wells and well house facilities; system pipe including and ages; fixed equipment like pumps, meters and controls; and other equipment and vehicles like tools and trucks. The Town has worked with Horizons to assess all equipment and facilities to determine the expected useful life and risk of failure. Also, these assets are being looked at and prioritized according to the severity of consequences in case of a failure. The cost of replacement will be also determined for each individual asset. Input from the Board of Selectmen and users of the system will be solicited in early 2019 to determine a level of service that the Town wants to provide. This in combination with the completion of the condition assessment that Horizons has been diligently working on will allow us to begin looking at financial projections that inform future rate setting processes.

With respect to the municipal sewer system, the associated asset management and planning project will officially commence in early-January. We anticipate that this project will be completed over a roughly three-month period, with formal findings and recommendations being prepared and publicly



presented by DPC Engineering (the Town's consultant on the project) by spring of 2019. This asset management study is the first phase of a two-phase project, which will also include a detailed rate study and feasibility analysis of the Town constructing/operating its own wastewater treatment plant. The second phase of the project would be funded from a roughly \$75,000 loan (the loan includes 100% principal forgiveness, which has the effect of making it a grant) from the NH Department of Environmental Services. This project would commence in earnest by this coming summer. Because the funding technically involves borrowing (even though the principal is being 100% forgiven), it will be necessary to include an article on the 2019 Town Meeting warrant that requests authorization to borrow these funds.

For details regarding progress made in 2018 on road resurfacing or other public works projects and equipment upgrades, please read the Public Works Director's Town Report narrative.

In closing, I wish to reiterate that 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.

It truly is an honor and privilege to serve as your Town Manager and work hard every day for the ongoing betterment of the community. As I said at the close of my report last year, each year gives us an opportunity to improve upon what was accomplished in the preceding year, and I very much look forward to what lies ahead.

Respectfully submitted,

Ryan J. Aylesworth
Town Manager



Report of the Budget Committee

The 2019 Enfield Budget Committee season has concluded with a proposed budget that continues the Committee's longstanding commitment to supporting essential services and minimizing tax impact on residents. In 2018, the Committee continued its practice of meeting throughout the year and increasing meeting frequency during the budget season. These meetings included extensive evaluations of budget and revenue reports, as well as presentations from our department's leaders sharing their summaries and proposed budgets. The strategic planning process undertaken by all operating departments also played a key role in informing the committee's deliberations, and will continue to do so moving forward. Town Manager Ryan Aylesworth was instrumental throughout our budget process ensuring that the Committee received detailed reports, up-to-date information, and sound guidance. Just as with the 2018 budget, the Town Manager's 2019 budget recommendations struck a balance between fiscal restraint and a commitment to high quality municipal services, and the Budget Committee's proposed budget ultimately only differed in minor ways from the Town Manager's recommended budget.

Highlights of 2018

Non-property tax revenue (NPTR) is a significant component in creating the proposed budget. Non-property tax revenue is projected to be lower overall in 2019 than in 2018. For this reason, the Town Manager and Budget Committee are continuing to apply conservative estimates to non-property tax revenue projections for 2019.

The Budget Committee continues to review and keep a close eye on the general fund, which has reversed course from a deficit to a surplus. While the town's 2018 financial audit is awaiting official completion, the general fund's positive fund balance signifies significant progress.

Looking Ahead to 2019

Overall, proposed appropriations in 2019 represent a modest 1.75% increase above 2018 budgeted levels; with non-property tax revenue expected to be slightly lower this year, the municipal portion of the tax rate is expected to increase by approximately 2.5-4%, depending upon the results of the upcoming townwide property revaluation. Increased funding has been added in the proposed budget for training among the town's various departments, particularly for our first responders.



The Budget Committee looks forward to continuing its collaborations with the Town Manager, operating departments and committees this year to meet the needs of our town.

Recommended Operating Budget

The Enfield Budget Committee recommends an operating budget of \$6.67 million. The Committee's recommended budget continues to maintain the town's essential services while tending to our ongoing capital needs and supporting our overall infrastructure. This budget represents a projected municipal tax rate of \$7.73 to \$7.84.

I am thankful for the hard work done by our Committee members who put forth a remarkable effort to recommend a responsible budget that supports both our town's quality of life and core services while also working to minimize tax impact. I'm also grateful for our Board of Selectmen, the leaders of our town departments and our Town Manager for their participation and insights during our budget process.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'S. Eaton', with a long horizontal flourish extending to the right.

Sam Eaton
Enfield Budget Committee Chairman



Stay Informed!

Visit the Official Town of Enfield website for up-to-date information on what's going on in your local government!

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

- **Subscribe to News & Alerts:** Follow the link on our home page to subscribe to important news and notices, announcement of posted minutes, agendas and more!
- **On-Line Bill Payment:** Follow the link to look up and securely pay online: Taxes, water and sewer charges. And **NEW THIS YEAR!** – Vehicle registration renewals, dog license renewals and vital record requests!
- **Event Calendars:** Our home page has a calendar of board and committee meetings which can also be found on the individual board and committee pages. Check out the Parks & Recreation page and their calendar of recreation activities (<https://www.enfield.nh.us/parks-recreation>); the Enfield Public Library page and their calendar of Library programming (<https://www.enfield.nh.us/enfield-public-library>); and the Community & Businesses page for a calendar of community events held by local organizations (<https://www.enfield.nh.us/community-businesses>).

If you have a community or business event for posting, send information about your event to abonnette@enfield.nh.us or feel free to stop in the Town Manager's Office and ask for Alisa.

- **Minutes & Agendas:** Board and committee minutes and agendas are available on-line. You can also **Subscribe to News & Alerts** to be notified when minutes and agendas are posted on our website.
- **Send Us Comments:** Click on the link on our home page and fill in the form to request information or attention to an issue.

Website content continues to grow, so check back often to see what's happening in your community!



The Town's e-newsletter is now in the beginning of its second year of monthly issues and our official Facebook page is helping to keep residents better informed of important happenings in our community.

Subscribe to the e-newsletter on our website through the **Subscribe to News & Alerts** link: 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	632-5200	Richard Martin
Non-Emergency	ambulance@enfield.nh.us	
Animal Control	632-7501 police@enfield.nh.us	Police Department
Assessor's Office	632-5026 ext. 5406 jahuntley@enfield.nh.us	
Assistant Town Manager	632-5026 ext. 5401 abonnette@enfield.nh.us	Alisa Bonnette
Bookkeeper	632-5026 ext. 5409 macrandall@enfield.nh.us	
Budget Committee	632-5026 ext. 5405 raylesworth@enfield.nh.us	Ryan Aylesworth
Building Inspector	632-4343 ext. 5426 pneily@enfield.nh.us	
Building Rental (Municipal)	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 raylesworth@enfield.nh.us	Ryan Aylesworth
Cemetery Information	632-4605 ext. 5417 jtaylor@enfield.nh.us	
Conservation Commission	632-4084 alanstrickland@me.com	Alan Strickland, Chair
Community Building Information	632-5026 ext. 5401 abonnette@enfield.nh.us	



Department	Phone Number Email Address	Contact
Dog Licensing	632-5001 ext. 5403 townclerk@enfield.nh.us	Sandy Romano
Emergency Management Director	632-7501 rholland@enfield.nh.us	Roy Holland
Energy Committee	bayside@valley.net	Charlie DePuy, Chairman
Enfield Village Association	632-7197 eva@enfieldmainstreet.org	EVA Office
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 ext. 5401 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	dca1917@outlook.com	Dominic Albanese
Marriage Licenses	632-5001 ext. 5403 townclerk@enfield.nh.us	Sandy Romano
Mascoma Lakeside Park Committee	632-5026 ext. 5405 raylesworth@enfield.nh.us	Ryan Aylesworth
Moderator	632-5026	Town Offices
Old Home Days Committee	kristin.harrington10@gmail.com stephill214@gmail.com	Kristin Harrington Stephanie Hill
Parks & Recreation	632-5026 recreation@enfield.nh.us	Joel King



Department	Phone Number Email Address	Contact
Planning Board	632-4067 ext. 5427 planning@enfield.nh.us	Land Use & Community Development Administrator
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 recreation@enfield.nh.us	Joel King
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
Board of Selectmen	632-5026 jkluge@enfield.nh.us katherinedpstewart@enfield.nh.us msmith@enfield.nh.us	John W. Kluge Katherine Stewart Meredith C. Smith
Sewer Dept.	632-4002 ext. 5421 jdarling@enfield.nh.us	Jason Darling
Supervisors of the Checklist	632-5001 ext. 5403 townclerk@enfield.nh.us	Sandy Romano
Tax Collector	632-4201 ext. 5404 whuntley@enfield.nh.us	Wendy Huntley
Tax Increment Finance District Advisory Committee	632-4067 ext. 5427 planning@enfield.nh.us	Land Use & Community Development Administrator



Department	Phone Number Email Address	Contact
Town Clerk	632-5001 ext. 5403 townclerk@enfield.nh.us	Sandy Romano
Town Historian	mcarr@enfield.nh.us	Marjorie Carr
Town Manager	632-5026 ext. 5405 raylesworth@enfield.nh.us	Ryan Aylesworth
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 townclerk@enfield.nh.us	Sandy Romano
Vital Records	632-5001 ext. 5403 townclerk@enfield.nh.us	Sandy Romano
Voter Registration	632-5001 ext. 5403 townclerk@enfield.nh.us	Sandy Romano
Water Dept.	632-4002 ext. 5421 jdarling@enfield.nh.us	Jason Darling
Zoning Board of Adjustment	632-4067 ext. 5427 planning@enfield.nh.us	Land Use & Community Development Administrator



Town Office & Board Hours

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

9-1-1

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

<https://www.facebook.com/EnfieldNH/>

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

Current Use Applications

Intent to Cut 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

Health Issues

Inspection Requests



Conservation Commission:**632-4084**

Alan Strickland, Chairman
alanstrickland@me.com

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

Land Use & Community Development Administrator
planning@enfield.nh.us

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

Planning Board Meetings: 2nd & 4th Wed. of each month, 7 pm., as posted

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

Office Hours:
By appointment

See the Land Use & Community Development Director for:

Planning Applications
Sign Permits

Zoning Applications



Police Department:**632-7501**

Roy Holland, Chief of Police
rholland@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
Buildings & Grounds

Water & Sewer Departments
Solid Waste & Recycling
Cemeteries

Tax Collector:**632-4201**

Wendy Huntley, Tax Collector
whuntley@enfield.nh.us

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

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

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 Tax Collector for:

Tax Inquiries and Payments
Sewer Betterment Assessment Payments

Water & Sewer Payments



Town Clerk:**632-5001**

Sandy Romano, Town Clerk
townclerk@enfield.nh.us

Wendy Huntley, Deputy Town Clerk
whuntley@enfield.nh.us

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

Town Clerk 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

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., or as
posted, Public Works Facility, 74 Lockhaven 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
Transfer Station Stickers
Lebanon 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 the Town Offices at Whitney Hall, 23 Main Street, 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.

Property taxes, water and sewer charges, and sewer betterment assessments, as well as vehicle registration renewals, dog license renewals and vital records requests can be paid securely on-line 24/7!

<https://www.enfield.nh.us/home/pages/online-payments>



Town Officers

As of December 31, 2018

Term Expires

Selectmen*:	Meredith C. Smith	2019
	John W. Kluge	2020
	Katherine D.P. Stewart	2021

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*:	Samuel Eaton, Chairman	2019
	Mark Eisener	2019
	Shirley Green, Vice Chair	2019
	Nancy Smith	2020
	Dominic Albanese	2020
	Eric Crate	2020
	Mike Diehn	2021
	Erik Russell	2021
	Jean Patten	2021
	John W. Kluge, Ex-Officio	2019

Building Inspector:	Philip Neily
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* Denotes Elected Officials



		Term Expires
Capital Improvement Program Committee:	Dan Kiley, Planning Board Rep.	2019
	Dominic Albanese	2019
	Keith Thomas	2020
	Bob Cusick	2020
	Holly West	2020
	Samuel Eaton	2021
	Ed McLaughlin	2020
	Katherine D.P. Stewart, Selectmen's Rep	2019
Cemetery Trustees*:	Donald J. Crate, Sr.	2019
	Frederic Williamson	2020
	Gordon K. Clough, Jr.	2021
Conservation Commission:	Shirley Green	2019
	Sue Hagerman	2019
	John Welenc	2020
	Alan Strickland, Chairman	2021
	Dr. Jerold H. Theis	2021
Emergency Management Director:	Roy Holland	
Energy Committee:	Charles DePuy, Chairman	2019
	Kim Quirk	2019
	Philip E. Vermeer	2019
	Marta Ceroni	2020
	Travis Boucher	2020
	Charlie Clark, Alternate	2019
	Jo-Ellen Courtney, Alternate	2021
Enfield Village Association	Katherine D.P. Stewart	
FAST Squad:	Richard Martin, EMS Chief	
	Daniel Huff, 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*:	Lloyd H. Hackeman	2019
	Ken Wheeler	2019
	Tim Taylor	2021
Heritage Commission:	Marjorie Carr	2019
	Shirley Green	2019
	Meredith Smith, Chairman	2019
	Cecilia Aufiero	2020
	Mary Ann Haagen	2020
	Linda Jones	2021
	Suzanne Hinman	2021
	Kristin Harrington, Alternate	2021
Human Services Director:	Diane Heed	
Inspectors of Election:	Kathy Decato	2020
	Becky Powell	2020
	Francine Lozeau	2020
	Earl Brady	2020
	David L. Stewart, Alternate	2019
	Shirley Green, Alternate	2019
Librarian:	Melissa Hutson	
	Patricia Hardenberg, Assistant Librarian	
Library Trustees*:	Dominic Albanese	2019
	Jennifer Seiler-Clough	2020
	Shirley Green	2021
	Andrea Diehn, Alternate	2019
	Susan Southworth, Alternate	2019

* Denotes Elected Officials



	Term Expires
Mascoma Lakeside Park Fundraising Committee:	
Bob Barr	2019
Julie McLaughlin	2019
Mary Ann Haagen	2019
Ken Warren, Grafton Cty Rail Trail Rep	2019
Ed McLaughlin	2020
Kate McMullan	2020
Terri Lynch	2020
Doug Smith	2021
Shirley Green	2021
Jo-Ellen Courtney	2021
Meredith Smith, Selectmen's Rep.	2019
Ryan Aylesworth, Admin.	
Mascoma River Local Advisory Committee:	
Kurt Gotthardt	2020
Dan MacMeekin	2020
Moderator*:	
David Beaufait, M.D.	2019
Old Home Days Committee:	
Kristin Harrington	2019
Lindsay Smith	2019
Lori Bliss Hill	2019
Ron Hill	2019
Rob Bassett	2020
Brittney Shackett Cole	2021
Shirley Green	2021
Stephanie Hill	2021
Planning Board:	
Kurt Gotthardt	2019
David Fracht, Vice Chair	2019
Dan Kiley, Chairman	2020
Timothy Taylor	2020
Rita Seto	2021
Erik Russell	2021
Paula Rowe Stone, Alternate	2019
James Bonner, Alternate	2020
John W. Kluge, Ex-Officio	2019

* Denotes Elected Officials



Term Expires

**Planning/Zoning
Administrator:**

Vickie Davis, Interim

Police Department:

Roy Holland, Chief of Police
Luke Frye, Sergeant
Ryan Porter, Sergeant
Michael Crate, Officer
Alyssa Conley, Officer
Jared Scholand, Officer
Amanda Lewis, Officer
Paula (Rowe) Stone, Administrative Specialist
Carl Pellerin, Assistant

**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:

William J. Considine	2019
Keli Green	2020
David Isom	2020

School Board Members*:

Danielle Thompson	2019
Bridget Labrie	2021

**School Budget Committee
Members*:**

Jeffrey Briand	2019
Daniel Kiley	2021

* Denotes Elected Officials



		Term Expires
Shaker Scenic Byway Advisory Committee:		
	Mary Ann Haagen	2019
	Meredith Smith	2019
	Marjorie Carr	2020
	John Roe	2020
	Don Wyman	2020
	Linda Jones	2021
	Phil Walz	2021
	Father John Sullivan	2021
Supervisors of the Checklist*:		
	Nancy A. White	2020
	Sandra Fitzpatrick	2022
	Susan E. Blain	2024
Tax Collector:		
	Wendy Huntley	
	Sandy Romano, Deputy	
Tax Increment Finance District Advisory Committee:		
	Nate Miller	2019
	Lori Bliss Hill	2021
Town Clerk*:		
	Sandy Romano	2019
	Wendy Huntley, Deputy	2019
Town Historian:		
	Marjorie Carr	
Treasurer*:		
	Sasha Holland	2020
	Joyce Osgood, Deputy	
Tree Warden:		
	Vacant	
Trustees of Trust Funds*:		
	Ellen H. Hackeman	2019
	Cynthia Hollis	2020
	April Guinness, Treasurer	2021
UVLSRPC Commissioners:		
	Ed McLaughlin	2020
	Ryan Aylesworth	2022

* Denotes Elected Officials



Term Expires

**UVLSRPC Transportation
Advisory Committee:**

James Taylor

**Zoning Board
of Adjustment*:**

Kurt Gotthardt	2019
Ed McLaughlin	2019
Tom Blodgett	2020
Tim Lenihan	2021
Mike Diehn, Chair	2021
Susan Brown, Alternate	2019

* Denotes Elected Officials



Recognition of Volunteers

The Town would also like to recognize those individuals who have served the community by volunteering on Boards, Commissions and Committees, and who left service in 2018.

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.

B. Fred Cummings	Selectman, Fire Ward
Robert Foley	Supervisor of the Checklist
John Carr	Trustee of Trust Funds
Holly West	Budget Committee, Energy Committee Member
James Buffington	Budget Committee Member
Cecilia Aufiero	Zoning Board of Adjustment Member
Francine Lozeau	Library Trustee
Carolee T. Higbee	Town Clerk, Tax Collector
Nancy Scovner	Planning Board Member
Cindy Wells	Recreation Commission Member
Shara Buffington	Tax Increment Finance District Advisory Committee
James Fenn	Energy Committee Alternate Member
Gary Gaudette	CIP Committee, Conservation Commission
Dan Kiley	Upper Valley Lake Sunapee Regional Planning Commission Board Member
Dolores Struckhoff	Enfield Shaker Village Scenic Byway Committee
Kati Lary Jopek	Enfield Shaker Village Scenic Byway Committee
Kim Quirk	Enfield Shaker Village Scenic Byway 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 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

January - July

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

Christopher 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)

320 Cannon House Office Building

Washington, DC 20515

(202) 225-5206

(202) 225-2946 (fax)

<https://kuster.house.gov>



UNITED STATES SENATORS



Jeanne Shaheen (Democrat)

50 Opera House Square

Claremont, NH 03743

(603) 542-4872

By appointment only

506 Hart Senate Office Building

Washington, DC 20510

(202) 224-2841

(202) 228-3194 (fax)

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



Maggie Hassan (Democrat)

1589 Elm Street, Third Floor

Manchester, NH 03101

(603) 622-2204

330 Hart Senate Office Building

Washington, D.C. 20510

(202) 224-3324

(202) 228-0581 (fax)

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



EXECUTIVE COUNCILOR – DISTRICT 1

Michael J. Cryans

PO Box 999

Hanover NH 03755

603-443-1901 (cell)

Michael.Cryans@nh.gov

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



GRAFTON COUNTY COMMISSIONER – DISTRICT 1

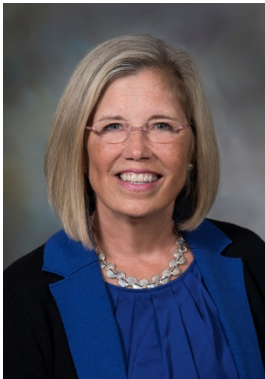
Wendy A. Piper

PO Box 311

Enfield, NH 03748-0311

(603) 632-7179

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



STATE SENATOR – DISTRICT 5

Martha Hennessey (Democrat)

State House, Room 302

107 North Main Street

Concord, NH 03301

(603) 271-3042

martha.hennessey@leg.state.nh.us

<http://gencourt.state.nh.us/Senate/members/webpages/district05.aspx>



STATE REPRESENTATIVE – DISTRICT 10

Roger W. Dontonville (Democrat)
90 Lewin Road
Enfield, NH 03748-4045
(603) 632-7719

rdontonville@gmail.com

[http://gencourt.state.nh.us/house/members/member.aspx?
member=408498](http://gencourt.state.nh.us/house/members/member.aspx?member=408498)



STATE REPRESENTATIVE – DISTRICT 17

Joshua Adjutant (Democrat)
PO Box 593
Ashland, NH 03217
(603) 707-2428

Josh.Adjutant@leg.state.nh.us
Joshua.ole.adjutant@gmail.com

[http://gencourt.state.nh.us/house/members/member.aspx?
member=408844](http://gencourt.state.nh.us/house/members/member.aspx?member=408844)



Candidates for Local Elected Office March 12, 2019

The candidates listed below are running for office in 2019 and will be voted by ballot on Tuesday, March 12, 2019 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 Moderator for 2 years:

Lindsay A. Smith

One Selectman for 3 years:

Meredith C. Smith

David L. Stewart

One Town Clerk for 3 years:

Sandra Romano

One Trustee of Trust Funds for 3 years:

Ellen H. Hackeman

One Cemetery Trustee for 3 years

One Fire Ward for 1 year:

Kenneth Wheeler

One Fire Ward for 3 years:

Wayne Claflin

One Library Trustee for 3 years:

Dominic C. Albanese

Three Budget Committee Members for 3 years:

Shirley A. Green

Gail E. Malz

Two Zoning Board of Adjustment Members for 3 years:

Kurt R. Gotthardt

Edward McLaughlin



Town of Enfield



Town Meeting Warrant



State of New Hampshire
Grafton S.S. **Town of Enfield**

2019 Town Warrant

To the inhabitants of the Town of Enfield, in the County of Grafton,
qualified to vote in Town affairs:

Take notice and be warned that the Annual Town Meeting of the Town
of Enfield, New Hampshire, will be held on two days as follows:

On Tuesday, March 12, 2019, in the Whitney Hall Auditorium, 23 Main
Street, Enfield, NH, there will be voting only by Official Ballot for the election of
Town Officers and Zoning Amendments. Note: By law, the meeting must open
before the voting starts. Therefore, the meeting and polls will open at 8:00 a.m. for
the consideration of all ballot articles. At 12:00 Noon the meeting will recess, but
the polls will remain open.

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 6 at the second session of the
Town Meeting. After the polls close at 7:00 p.m., the ballots will be counted.

The meeting will reconvene **Saturday, March 16, 2019**; Articles 1
through 6 will be presented and Articles 7 through 20 will be presented,
discussed and acted upon beginning at 9:00 a.m. at the Enfield Elementary
Village School, 271 US Route 4, Enfield, NH.

Article 1. To choose by ballot all necessary Town Officers for the ensuing
year.

For One Year: One Fire Ward

For Two Years: One Moderator

For Three Years: One Selectman
One Town Clerk
One Trustee of Trust Funds
One Cemetery Trustee
One Fire Ward



One Library Trustee
Two Zoning Board of Adjustment Members
Three Budget Committee Members

Article 2: Are you in favor of the adoption of Amendment No. 1 for the Town of Enfield Zoning Ordinance as follows?
Amend definition of “Setback” in Appendix A:
“The distance between a building or structure and the nearest property line, wetland, or sewage disposal system. **Setbacks are to be measured from the drip line and include but are not limited to decks, roof overhangs, fireplaces, and any bump-outs on the structure.**”

Article 3: Are you in favor of the adoption of Amendment No. 2 for the Town of Enfield Zoning Ordinance as follows?
Amend Section 413 Non-Conforming Lots and Uses:
2. Any non-conforming uses existing on the effective date of this Ordinance shall be considered a lawful ~~lot use~~ and may be continued. Even though the lot **where the use is located** does not comply with the minimum lot size or frontage requirements, the ~~lot use~~ may be **continued built upon** provided all other standards of the district in which it is located are met.
4. Last two sentences: The replacement ~~uses (or buildings and structures, if applicable)~~ must be in the same location, and the same **or less** dimensions as before the damage. **The dimensions include length, width, and height of the original structure.**

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

Amend the definition of “Accessory Dwelling Unit” in Appendix A:
A single apartment of no more than 800 square feet, containing no more than ~~two one~~ bedrooms and one bathroom, ~~must be connected to a single family dwelling as defined in RSA 674:71-73 by enclosed weather tight space with continuous roof and continuous foundation.~~ The **apartment accessory dwelling unit** and main dwelling are exempt from district acreage density requirements and must remain under one ownership.



Article 5: Are you in favor of the adoption of Amendment No. 4 for the Town of Enfield Zoning Ordinance as follows?

Amend section 403 Special Exceptions to add “Kennels” to the following lists for provision of that use by special exception: Section 4. CB (Community Business District) and Section 6. Route 4 District.

Article 6: Are you in favor of the adoption of Amendment No. 5 for the Town of Enfield Zoning Ordinance as follows?

Amend Section 408 Signs, paragraph C:

C. Signs shall refer only to a use, activity or business carried on the lot upon which they are situated, except that the Zoning ~~Administrator Board of Adjustment~~ **Administrator Board of Adjustment** may grant permission as a ~~Special Exception~~ for erection, off the premises, of a limited number of non-illuminated signs, providing the following conditions are met:

1. Each sign not exceeding three square feet.
2. Intended solely to give directional information.
3. **No more than three signs for any one business townwide.**

Article 7: (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 **\$170,000** payable over a term of seven (7) years for the purpose of leasing two DPW pickup trucks and associated plowing and sanding equipment (\$130,000) and one Fire Department support vehicle (\$40,000). The first payment will be due in 2020. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is named agent 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 does not recommend this article by a vote of 5-3.



Article 8: To see if the Town will vote to raise and appropriate the sum of **\$250,000** for George Hill Road improvements, to authorize the issuance of not more than \$250,000 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 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 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 8-0.

Article 9: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of **\$6,677,736** 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 8-0.

Article 10: To see if the Town will vote to raise and appropriate the sum of **\$25,000** to be placed in the Employee and Retiree Benefits Trust Fund. (Majority vote required)

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.

Article 11: To see if the town will vote to change the form of organization of the fire department by eliminating the board of fire wards (RSA 154:1(d)), and having the fire chief appointed by the town manager, and the firefighters being recommended by the fire chief and appointed by the town manager pursuant to RSA 154:1(b).



Article 12: To see if the Town will vote to appropriate the sum of **\$20,000** from available undesignated general fund balance for fire/ambulance department transition planning. (Majority vote required)

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 7-1.

Article 13: To see if the Town will vote to appropriate the sum of **\$10,000** from available undesignated general fund balance for community master planning. (Majority vote required)

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.

Article 14: To see if the town will vote pursuant to RSA 162-K:9, IV to extend the term of the current Enfield Tax Increment Finance District and tax increment financing plan, which is scheduled to expire on February 8, 2020, to February 8, 2030. (Majority vote required)

Article 15: To see if the Town will vote to raise and appropriate the sum of **\$422,168** 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 8-0.

Article 16: To see if the Town will vote to raise and appropriate the sum of **\$75,000** for wastewater planning, and to authorize the issuance of not more than \$75,000 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 2019. 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 8-0.

Article 17: To see if the Town will vote to adopt the provisions of RSA 41:14-a and authorize the Board of Selectmen to acquire or sell land, buildings or both.

Article 18: *(By Petition)* “To see if the Town of Enfield will increase the Town of Enfield’s Veterans Disability Property Tax credit to the sum of \$2,000 (Two thousand dollars).”

Article 19: *(By Petition)* “The following list of streetlights in the town of Enfield are no longer serving any town purpose. After reviewing the list and physically inspecting these streetlights, the Town Manager and the Chief of Police have determined that these streetlights serve no purpose and should no longer be funded with taxpayer money. (See Selectmen’s minutes September 17, 2018).”



STREETLIGHTS DETERMINED TO BE NO LONGER SERVING ANY TOWN FUNCTION						
BY THE TOWN MANAGER AND THE CHIEF OF POLICE						
	LINE	POLE		STREET		ANNUAL COST
1	33	7	0	BALTIC	ST	\$ 91.68
2	33	15	0	BALTIC	ST	\$ 91.68
3	33	16	0	BALTIC	ST	\$ 91.68
4	25	2	0	BROWN	ST	\$ 91.68
5	3	3	0	BUD MIL	RD	\$ 91.68
6	3	5	0	BUD MIL	RD	\$ 88.56
7	762	3	0	FITZGERALD	DR	\$ 91.68
8	762	5	0	FITZGERALD	DR	\$ 91.68
9	502	3	0	LOCKEHAVEN	RD	\$ 91.68
10	23	24	0	MAPLE	ST	\$ 91.68
11	24	11	0	MAY	ST	\$ 91.68
12	13	5	0	OAK GROVE	RD	\$ 91.68
13	335	86	0	ROUTE 4A	RD	\$ 91.68
14	335	135	0	ROUTE 4A	RD	\$ 91.68
15	335	138	0	ROUTE 4A	RD	\$ 91.68
16	335	142	0	ROUTE 4A	RD	\$ 91.68
17	63	5	0	SHAKER	BLVD	\$ 91.68
18	63	9	0	SHAKER	BLVD	\$ 91.68
19	63	13	0	SHAKER	BLVD	\$ 91.68
20	63	17	0	SHAKER	BLVD	\$ 91.68
21	35	1	0	SLOAN	RD	\$ 111.24
22	4	4	0	WARREN	RD	\$ 91.68
TOTAL ONE YEAR COST SAVINGS BY DECOMMISSIONING						\$ 2,033.40
TOTAL FIVE YEAR COST SAVINGS BY DECOMMISSIONING						\$ 10,167.00
TOTAL TEN YEAR COST SAVINGS BY DECOMMISSIONING						\$ 20,334.00

“We the voters of Enfield NH agree with the Town Manager and Chief of Police that our taxes should not be used to support streetlights that serve no purpose in our town.”

“This Warrant Article is advisory only.”

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:

Meredith C. Smith

John W. Kluge

Katherine D.P. Stewart
BOARD OF SELECTMEN



2019 Town Warrant Narrative

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 2019 requests.

Ballot Articles (First Session)

Articles 1 through 6 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 12, 2019
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. To choose by ballot all necessary Town Officers for the ensuing year.

For One Year: One Fire Ward

For Two Years: One Moderator

For Three Years: One Selectman
One Town Clerk
One Trustee of Trust Funds
One Cemetery Trustee



One Fire Ward
One Library Trustee
Two Zoning Board of Adjustment Members
Three Budget Committee Members

Articles 2 through 6. Proposed amendments to the Town of Enfield Zoning Ordinance.

Business Meeting (Second Session)

Meeting will reconvene:

When: Saturday, March 16, 2019
Place: Enfield Elementary School, 271 US Route 4, Enfield
Time: 9:00 a.m.

2019 OPERATING BUDGET SUMMARY

The proposed 2019 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 \$6,677,736, or an increase of 3.9% above 2018 (\$6,429,592). It is important to note that the 2019 operating budget request includes (for the first time) debt service payments for the NH Route 4A sewer extension project. Although these costs are being 100% offset by revenue collected in the form of betterment assessments from residents of Lakeview Condos and Shaker Landing Condos, these expenses must nonetheless be accounted for in the overall operating budget. If the debt service payments (totaling \$135,869) on the NH Route 4A sewer extension project were not factored in, the 2019 operating budget request would represent only a 1.75% increase above the 2018 approved budget. The “bottom line” operating budget does not include vehicle replacements, infrastructure projects, or other non-recurring expenses funded from capital reserves.

The 2019 budget projects total revenue to the general fund in the amount of \$1,746,050 from “non-property tax” sources (a roughly 1.3% decrease in the \$1,769,850 budgeted in 2018). 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 projected decrease would result in the need to raise a total of \$4,283,188 from the municipal property tax levy, and would in turn place the tax rate in 2018 at between \$7.73 and \$7.84 per \$1,000 of assessed valuation. This represents an estimated increase of roughly 2.65% to 4.12% from the 2019 municipal tax rate



of \$7.53 per \$1,000 of assessed valuation. The range is based on an assumed “net valuation” of between \$546,000,000 (a 1.5% increase in the net valuation) and \$554,000,000 (a 3% increase in net valuation, which is what the Town’s assessor is projecting going in to a revaluation year). It is important to emphasize that, if the Town’s net valuation increases in the manner forecasted by our assessor, then increases in property valuation will generally be far more significant in the case of lakefront properties (this is where current assessments appear to be most significantly lagging behind actual market value based on recent sales history). Finally, the property tax rate will ultimately be set lower should actual revenues prove to be on pace to exceed estimated revenues by October 2019. Similarly, the property tax rate will ultimately be set higher than presently estimated should actual revenues fall short of estimated revenues by October 2019.

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 2019 budget is included in the below tables.

OPERATING EXPENSES			
Category	2018 (Budgeted)	2019 (Budgeted)	% Δ
General Government (excludes items funded from capital reserves)	\$5,406,181	\$5,519,070	2.1%
Water (excludes items funded from capital reserves)	\$211,579	\$222,447	5.1%
Sewer (excludes items funded from capital reserves)	\$649,586	\$638,104	(1.8%)
Capital Projects (Lakeview/Shaker Landing Sewer Extension Debt Service)	\$28,328	\$135,869	380%
TIF (US Route 4 Water/Sewer Extension Debt Service)	\$162,246	\$162,246	0%



ADDITIONAL APPROPRIATIONS TO BE FUNDED FROM TAXES			
Category	2018	2019	% Δ
CIP Capital Reserve Fund	\$319,968*	\$422,168	31.9%
Employee & Retiree Benefits Trust Fund	\$25,000	\$25,000	0%
Strategic Governance & Municipal Finance Software	\$76,000*	\$0	

*The total amount appropriated to the CIP-CRF in 2018 would have been \$395,968, but this amount was reduced by the anticipated cost of the strategic governance study and municipal finance software upgrades (\$76,000) to ensure there was an offset on the tax rate. As such, the proposed appropriation in 2019 is, in effect, an approximately 6.6% increase above the 2018 appropriation level.

OPERATING REVENUES			
Category			
General Fund Revenues	2018 (Actual-YTD)	2019 (Budgeted)	% Δ
Property Taxes	\$4,143,300	\$4,283,188	3.4%
Other Taxes	\$116,292	\$81,100	(30.3%)
Licenses, Permits & Fees	\$1,186,237	\$1,108,100	(6.6%)
State Sources	\$384,379	\$384,000	0.0%
Charges for Services	\$149,537	\$127,300	(14.9%)
Miscellaneous Revenue	\$56,701	\$45,550	(37.3%)
General Fund Total Revenues/Credits	\$6,036,446	\$6,029,238	0.0%
Interfund Operating Transfers	\$1,048,411	\$1,158,666	2.8%
Other Financing Sources	\$0	\$0	0%
Grand Total Revenues/Credits	\$7,084,857	\$7,187,904	1.5%

**This is the total amount of tax effort (i.e., the combined total from the two semi-annual tax commitments) as calculated by the NH Department of Revenue Administration

Article 7: (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 **\$170,000** payable over a term of seven (7) years for the purpose of leasing two DPW pickup trucks and associated plowing and sanding equipment (\$130,000) and one Fire Department support vehicle (\$40,000). The first payment will be due in 2020. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is named agent 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 new F-550 pickup truck with plow, wing, and sander for the Department of Public Works (DPW) will replace an existing 2009 F-550 (similarly outfitted) that is used to plow and treat the streets and parking lots in the Enfield Village Area. The vehicle currently has 43,100 miles and 4536 hours on it, and, despite the Department's comprehensive preventative maintenance program that effectively extends the life of its vehicles and equipment, there is inherently a great deal of stress placed on plow trucks given the nature of how they are used. Now that this vehicle is 10 years old (which represents the end of its useful life), rust is becoming an issue and it is need of frequent repairs. Delaying replacement of this vehicle has the potential to result in increased vehicle maintenance costs and reduced efficacy of winter road plowing and treatment operations. The Town will sell the existing F-550 pickup via competitive bid (online auction or other form).

The proposed new F-250 pickup truck for the Department of Public Works (DPW) will replace an existing 2003 GMC 3/4 ton pickup truck (similarly outfitted) that is assigned to the Highway Supervisor for year-round general purpose use. The vehicle currently has 110000 miles on it. Now that this vehicle is 10 years old (which represents the end of its estimated useful life), the motor is experiencing frequent problems (and is well-outside of the warranty period) and rust is settling in to various components. Delaying replacement of this vehicle has the potential to result in increased vehicle maintenance costs and/or engine replacement. The Town will sell the existing 3/4 ton pickup via competitive bid (online auction or other form).

The proposed new F-250 pickup truck (crew cab) for the Fire Department will replace an existing 2003 F-250 pickup truck (similarly outfitted) that is a support vehicle used for a variety of functions, including the transportation of personnel, trailering of UTVs and other equipment, and responding to calls that do not necessitate mobilization of larger apparatus (thus extending the useful life of larger units like fire engines, tankers, etc.). The vehicle currently has just over 40,000 miles on it, and has accrued considerably more engine hours of runtime given how frequently the vehicle is running/idling while stationary. Delaying replacement of this vehicle has the potential to impact the Fire Department's ability to respond to calls, mobilize needed equipment or personnel, or require the department to mobilize an apparatus that is larger than a given call/purpose necessitates. The Town will sell the existing 3/4 ton pickup via competitive bid (online auction or other form).



The Budget Committee wishes to convey its support for replacing the two DPW vehicles, as proposed. A majority of Budget Committee members do not support replacing the Fire Department pickup truck at this time. The Budget Committee recommends amending Article 7 accordingly.

<i>Was this Article Recommended by the Select Board?</i>	<i>YES (3-0)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>NO (5-3)</i>
<i>Estimated Impact on 2019 Tax Rate</i>	<i>None</i>

Article 8: To see if the Town will vote to raise and appropriate the sum of **\$250,000** for George Hill Road improvements, to authorize the issuance of not more than \$250,000 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 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 loan.

Special Warrant Article

2/3 Paper Ballot Vote Required

Explanation: The section of George Hill Road between the Springfield town line and #414 (approximately one mile) has been in need of extensive drainage improvements and resurfacing for some time. This section of road was last substantially reconstructed over 30 years ago. 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. Given the poor condition of the road's base, simply applying an asphalt overlay is not a cost-effective option as the new surface would be likely to start deteriorating from frost heaving in less than five years. Once this section of road is reconstructed, all sections of George Hill Road will have been resurfaced within the past 10 years. Although all paved roads periodically require routine maintenance, such as filling cracks or repairing gravel shoulders, it is not anticipated that significant reconstruction or resurfacing of the road will be needed within the next 20-30 years.

This project will be financed by a 15- or 20-year bank loan, with an anticipated fixed interest rate of between 3.0% and 3.5%.

<i>Was this Article Recommended by the Select Board?</i>	<i>YES (3-0)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (8-0)</i>
<i>Estimated Impact on 2019 Tax Rate</i>	<i>None</i>



Article 9: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of **\$6,677,736** 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 \$6,677,736, is indicative of the 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 2019, there were several broad goals set. These included:

- Promoting implementation of the strategic plans recently developed by each of the town's municipal operating departments
- 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 3% being an early objective)
- Aggressively rebuilding the undesignated fund balance in the General Fund (it is recommended that the undesignated fund balance be maintained at 8%-17% of the general ledger budget (which includes payments to county government and the local school district), which had entered a deficit situation prior to 2017
- Continuing to support the Town's long-term commitment to fund the Capital Improvement Program Capital Reserve Fund
- Implementing the financial plan developed in 2018 for eliminating the existing Sewer Fund deficit within a period of 5-7 years

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



<i>Was this Article Recommended by the Select Board?</i>	<i>YES (3-0)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (8-0)</i>
<i>Estimated Impact on 2019 Tax Rate</i>	<i>\$7.02 per \$1000</i>

Article 10: To see if the Town will vote to raise and appropriate the sum of **\$25,000** to be placed in the Employee and Retiree Benefits Trust Fund. (Majority vote required)

Special Warrant Article

Explanation: In 2018, Town Meeting voted to create a new Employee and Retiree Benefits Trust Fund and raise and appropriate \$25,000 for the first year of the fund's operation. The purpose of this new trust fund is to offset 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 the time, it was explained that, 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. In 2018, there was one anticipated employee retirement and two unanticipated employee retirements; this resulted in the full amount of the 2018 appropriation (\$25,000) being fully expended. It is anticipated that an appropriation of \$25,000 in 2019 will be adequate to cover all eligible expenses in 2019 while ensuring that the fund begins 2020 with a positive fund balance.

<i>Was this Article Recommended by the Select Board?</i>	<i>YES (3-0)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (8-0)</i>
<i>Estimated Impact on 2019 Tax Rate</i>	<i>\$0.05 per \$1000</i>



Article 11: To see if the Town will vote to change the form of organization of the fire department by eliminating the board of fire wards (RSA 154:1(d)), and having the fire chief appointed by the town manager, and the firefighters being recommended by the fire chief and appointed by the town manager pursuant to RSA 154:1(b).

Explanation: In March 2018, with strong community support, Enfield town officials began working with the Center for Strategic Governance to adopt strategic governance to help leaders and residents create the future they desire. Enfield is now using this data-driven process on our own to understand our past, envision our future, and manage the present as a way to get to the future we want. We will refresh all municipal plans annually to reflect changes that inevitably arise while reinforcing Enfield's culture and values and clearly aligning strategy and investments to achieving measurable, resident-focused outcomes.

In close coordination with the Town Manager, each Enfield department developed their strategic thinking and five-year plans (2019-2023) by completing 10 activities over a five-month period. Each plan includes:

- **Mission** – Why the organization exists (enduring purpose).
- **Vision** – How the mission will be achieved over time.
- **Outcomes** – Constituent-centered results to be achieved.
- **Investments** – Initiatives/resources to achieve outcomes.
- **Structures and Staffing** – How to organize to do work.
- **Operations and Procedures** – Best practices.
- **Schedule** – Timeline to achieve planned outcomes.

Together, these plans provided a comprehensive picture of the state of the town and options that the Board of Selectmen, Town Manager, and Budget Committee could think through and prioritize to make the best use of limited resources (people and dollars).

The overarching priorities agreed upon by these municipal officials (ranked by greatest need) include:

- Financial Condition/Affordability
- Public Health & Safety (Police, Fire, EMS)
- Infrastructure, Facilities and Technology
- Community/Economic Development & Housing

These priorities and the underlying rationale for them are being shared publicly in a variety of ways to promote collaborative dialogue among Enfield residents and their municipal representatives.



The Fire Department engaged in this process and ultimately prepared a strategic plan presentation that was comprehensive in nature. It proposed a clear vision, a number of goals, desired citizen-oriented outcomes, and initiatives/actions/investments that would be needed to make those outcomes a reality. The department's plan acknowledges several pressing needs:

- To expand the number of active volunteers in the fire force and to require that all members respond to at least a preset number of calls per year;
- To improve the response times and adhere to the National Fire Protection Association's (NFPA) recommended minimum number of fire personnel responding to calls;
- To strengthen the level of certified training across all levels of the Fire Department, which is especially critical as the complexity and range of a fire force's functions continue to increase.

The presentation concluded with a summary of possible alternative governance structures for the Fire Department and a brief synopsis of some of their associated (dis)advantages. These options included:

1. Continue with the current organizational structure whereby the Fire Department is governed by three elected firewards with a high degree of autonomy and limited municipal oversight;
2. Bringing the Fire Department under the oversight of the Town Manager (just as has long been the case with the Police Department, Ambulance, Public Works, and other departments);
3. Bringing the Fire Department under the oversight of the Town Manager and merging the department with the Ambulance Department to create a new/cross-trained/integrated Fire-Rescue Department;
4. Working with the neighboring Towns of Canaan, Grafton, Orange and Dorchester (towns comprising the regional school district) to establish a new regionalized five-town Fire District;
5. Dissolving Enfield's existing Fire Department and contracting with the City of Lebanon for all fire services.

Following the presentation of the strategic plan and a considerable amount of stakeholder feedback, it was decided that there should be further examination of alternative organizational structures for the Fire Department. The Center for Strategic Governance assisted with this effort. It was determined that Option 4 (greater regional cooperation) and Option 5 (outsourcing fire services to Lebanon) were impractical or otherwise not advantageous to Enfield at this time. Based on subsequent meetings with the leadership of the Fire Department and an examination of organizational structures that are working effectively in other



communities with similar characteristics (i.e., size, demographics, etc.), the Center for Strategic Governance ultimately recommended that the Town of Enfield bring the Fire Department under municipal government and begin the process of merging the Fire and Ambulance departments.

Being unified under one (physical and organizational) roof would permit greater flexibility in cross training, scheduling, deployment of on-call personnel, and general management/financial oversight. Furthermore, it is increasingly accepted and understood that the primary functions and purposes of a “fire force” have changed dramatically over the past 30+ years. As Enfield’s own call data reflect, fire departments have become “all hazards” departments that are integrating more closely with emergency medical services provided by municipal ambulance departments).

Both Ambulance and Fire face significant issues with maintaining adequate numbers of active volunteers. We should all celebrate and deeply appreciate the commitment shown by those volunteering their time (and potentially risking their own wellbeing in the process) in service to Enfield’s public safety. Declining levels of volunteerism is partially the result of forces beyond our control (such as many residents holding multiple jobs or commuting longer distances to their place of work, the fact that our resident population is getting older, etc.). These sorts of contributing factors that make it more challenging to recruit/retain volunteers are not the fault of anyone. They are a reflection of the times we currently live in.

At the same time, however, municipal officials would be remiss if the effect of these changing demographics were not incorporated into our long-term planning efforts. Declining levels of volunteer participation can negatively impact response times and service effectiveness if not well addressed. The challenges must be acknowledged and confronted. In order to provide the quality of services residents desire (and this is of the utmost importance when we are talking about matters of public safety), it is essential to be upfront and honest about what the challenges are and how they may be most effectively addressed through institutional realignments and/or other means.

A key way of boosting the volunteer force is to recruit and cross-train personnel to serve in both Fire and EMS.

The ideal way to promote cross training as well as to improve scheduling and service coverage would be, at a minimum, to house both departments under municipal government and to consider merging the two departments into a municipal Fire-Rescue department. Today, that is impeded because Enfield’s Fire Department currently operates under the firewards, and the Ambulance operates under Enfield’s municipal government. Bringing these two groups under a single management framework requires a vote of the citizens.

There is a need for more consistent and rigorous operational oversight and management. Both Ambulance and Fire are volunteer organizations managed



by volunteers. However, because the Fire Department's firewards (governing body) and fire chief (head of department) are all volunteers, the department currently receives much less management oversight than do all the other municipal departments that report to the Town Manager. Moving the Fire Department under municipal administration would immediately provide this necessary level of oversight and help promote training, transparency and accountability within the department.

It should also be noted that the Town of Enfield faces ineligibility (or, at a minimum, will be far less competitive) to obtain various federal and state grants as a result of the Fire Department's current organizational structure and levels of training. These grants range from funding support for replacement equipment (including approximately \$150,000 to replace expiring airpaks) and funding to significantly offset the cost of constructing a new public safety complex that includes an emergency operations center. For instance, the Town of Campton, NH, recently received \$1.7 million in federal funds from the Department of Homeland Security that offset more than 50% of a new public safety complex. It is important to position the Town of Enfield to be eligible to obtain similar levels of funding as we continue to evaluate our municipal facility needs and the financial feasibility of undertaking significant upgrades.

The Enfield Board of Selectmen support passage of this article to:

- Help build the operational capacity, effectiveness, and responsiveness of the Fire Department and Ambulance service;
- Gain a wide range of efficiencies that cannot be achieved without this organizational realignment
- Help make the Town more competitive for a variety of federal and state grants, and;
- Ensure that critically important life-saving services (both Fire and Ambulance) are provided at the highest level to our residents for sensible investment.

Article 12: To see if the Town will vote to appropriate the sum of **\$20,000** from available undesignated general fund balance for fire/ambulance department transition planning. (Majority vote required)

Special Warrant Article

Explanation: If Article 11 passes, the Town will actively move forward with plans to merge the Fire Department and Ambulance service into an integrated Fire-Rescue Department. It will be necessary to develop and begin implementing a detailed transition plan between now and March 2020 (the date at which the organizational realignment would officially go into effect) in order to ensure an orderly and smooth transition. Planning efforts will incorporate all aspects of



these departments, including policies and procedures, personnel, vehicles/equipment, and facilities. It will be highly advantageous to work with a qualified consulting firm with considerable experience assisting municipalities (and fire/rescue departments in particular) with these sorts of multi-faceted transitions.

<i>Was this Article Recommended by the Select Board?</i>	<i>YES (2-1)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (7-1)</i>
<i>Estimated Impact on 2019 Tax Rate</i>	<i>None</i>

Article 13: To see if the Town will vote to appropriate the sum of **\$10,000** from available undesignated general fund balance for community master planning. (Majority vote required)

Special Warrant Article

Explanation: The Town of Enfield's present community master plan was adopted by the Planning Board in 1995. Although substantial updates to the master plan were completed in 2006, these updates were never formally adopted by the Planning Board. As such, the Town's current community master plan is approximately 24 years old. Given that best practices in zoning and community's needs and demographics evolve over time, it is generally accepted that community master plans should be updated every 10 years to ensure that the plan reflects the values, priorities, and goals of a community. The Planning Board had intended to commence with comprehensive updates to the community master plan beginning in the winter/early-spring 2019, however, a recent staff departure in the Planning and Zoning Office will result in a slight delay while a search process for a new Land Use & Community Development Administrator (formerly Planning & Zoning Administrator) is completed and the new hire becomes familiar with the community. Community master planning is an intensive process that we anticipate will take approximately 18 months to complete. The requested funds will enable the Town to retain the services of a qualified external entity (such as the Regional Planning Commission) with expertise in community master planning to assist the Planning Board and municipal officials with this important effort, which will entail considerable public engagement.

<i>Was this Article Recommended by the Select Board?</i>	<i>YES (3-0)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (8-0)</i>
<i>Estimated Impact on 2019 Tax Rate</i>	<i>None</i>



Article 14: To see if the town will vote pursuant to RSA 162-K:9, IV to extend the term of the current Enfield Tax Increment Finance District and tax increment financing plan, which is scheduled to expire on February 8, 2020, to February 8, 2030. (Majority vote required)

The TIF District was intended as a funding mechanism for infrastructure improvements to support and increase the commercial business and jobs in the town thereby increasing the commercial tax base. Funding is in the form of tax revenues from property assessment increases due to new construction and improvements to fund approved projects within the district.

2005 Excerpt:

The purpose of the district is to fund public improvements to roads, intersections, sidewalks, sewer, water, drainage, lighting, signage, utility poles and lines, broadband telecommunications, landscaping, or other associated improvements that will help create and support development of mixed land uses, typical of New England Villages and consistent with Enfield's own traditions. It is recognized that this area is the core commercial area in the Town that provides a substantial number of jobs and services, and also represents an important part of the non-residential Tax base of the community.

If the TIF District were not extended and it expired in 2020, state law requires that the full amount of the TIF District fund balance be used to pay off debt incurred, so would be applied to the loan principal for the Route 4 sewer and water project.

Current TIF District debt service can be summarized as follows:

- 2013 loan with a 30-year term (2042)
- 2.95% interest rate (rate is fixed thru 2022 and then may be adjusted)
- Original loan balance: \$3,200,000
- Outstanding principal balance as of 1/1/2019: \$ 2,787,814.38
- Minimum annual payments: \$162,247

The loan agreement between Enfield and Mascoma Bank permits early repayment, and if the full amount of the TIF District fund balance was applied to the remaining debt there would still be over 15 years of debt service payments before the debt was eliminated.

Extending the term of the TIF District to a time when the Town's general financial condition is stabilized would allow additional payments to principal thereby reducing the term of repayment and also reducing the amount of interest



paid. This would not have a direct impact on the tax rate. However, funding of municipal operations and payments to the schools must still be made. Funds for this come from taxation of the remaining property value (total value minus the TIF retained value). By reauthorizing the TIF District we are able to avoid likely cash flow problems that would result from taking the available fund balance (projected to be approximately \$1 million by the end of 2019) out of the Town's general operating account. If such a large amount of money were taken out of the Town's general operating account it is likely that the Town would ultimately need to engage in short-term borrowing (i.e., tax anticipation notes) to meet regular operating expenses for the General Fund, Water and Sewer.

Article 15: To see if the Town will vote to raise and appropriate the sum of **\$422,168** to be placed in the Capital Improvement Program Capital Reserve Fund

Special Warrant Article

Explanation: The CIP Committee is requesting that \$422,168 be raised and appropriated to the CIP-CRF in 2019 (a \$102,200 increase over the \$319,968 raised and appropriated to the fund in 2018) so that we can continue to build and maintain sustainable capital reserves moving forward. Each year the CIP Committee ensures that the amount appropriated to the CIP-CRF exceeds the total amount withdrawn, with the goal of growing the size of the fund so that fewer vehicle/equipment purchases necessitate any borrowing (i.e., loans and capital leases). It should be noted that the amount raised and appropriated to the CIP-CRF in 2018 was intentionally reduced by \$76,000 in order to provide funding for strategic planning and software upgrades without an added increase on the tax rate. As such, if an additional \$76,000 had been raised and appropriated to the CIP-CRF in 2018, the \$422,168 amount being proposed in 2019 would represent only a \$26,200 increase over the prior year. Since the CIP-CRF's inception in 2012, the following amounts have been raised and appropriated to the fund (amounts that will likely be proposed in future years are shown in *italics*):



Year	Appropriation	Difference
2012	210,168.00	56,832.00
2013	267,000.00	24,783.00
2014	291,783.00	25,585.00
2015	317,368.00	26,200.00
2016	343,568.00	26,200.00
2017	369,768.00	-49,800.00
2018	319,968.00	102,200.00
2019	422,168.00	26,200.00
2020	448,368.00	26,200.00
2021	474,568.00	26,200.00
2022	500,768.00	26,200.00
2023	526,968.00	26,200.00
2024	553,168.00	26,200.00
2025	579,368.00	26,200.00
2026	605,568.00	

<i>Was this Article Recommended by the Select Board?</i>	<i>YES (3-0)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (8-0)</i>
<i>Estimated Impact on 2019 Tax Rate</i>	<i>\$0.77 per \$1000</i>

Article 16: To see if the Town will vote to raise and appropriate the sum of **\$75,000** for wastewater planning, and to authorize the issuance of not more than \$75,000 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 2019. 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.

Explanation: The Town has applied for a loan in the amount of the \$75,000 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 \$1,500 if the loan was paid off after one year). In 2018 the Town took out a loan (also with 100% principal forgiveness) to comprehensively



inventory and assess our municipal sewer system infrastructure (many components of which we know are plagued by groundwater penetration), and identify 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). This second loan will effectively be used for Phase II of a two-phase project. The Board of Selectmen, Town Manager and Budget Committee strongly believe that it is necessary for the Town to begin analyzing existing and potential alternative rates and rate structures to ensure the financial sustainability of the system, and 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, a rate study and preliminary feasibility report will be developed, and results of the rate study 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 16.

<i>Was this Article Recommended by the Select Board?</i>	<i>YES (3-0)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (8-0)</i>
<i>Estimated Impact on 2019 Tax Rate</i>	<i>None</i>

Article 17: To see if the Town will vote to adopt the provisions of RSA 41:14-a and authorize the Board of Selectmen to acquire or sell land, buildings or both.

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. Subsequently, at the 2018 Town Meeting, voters granted the Board of Selectmen the authority to accept gifts of real property. However, if the Board of Selectmen accepted title to a piece of property that did not serve a public purpose and wished to sell the property, it would not have authority to do so without Town Meeting approval. Given that Town Meeting takes place once per year, this limitation can cause unnecessary delays to the sale of real property owned by the Town. Approval of Article 16 would provide the Board of Selectmen with valuable flexibility and enable the sale of Town-owned land to be carried out in a much more efficient manner. It should be noted that, if Article 16 is approved and the Board of Selectmen is granted additional authority pursuant to RSA 41:14-a, state law would still require the Board of Selectmen to hold a public hearing to deliberate the matter.



Article 18: *(By Petition)* “To see if the Town of Enfield will increase the Town of Enfield’s Veterans Disability Property Tax credit to the sum of \$2,000 (Two thousand dollars).”

Explanation: This article has been added to the Town Meeting warrant by citizen petition.

At present, approximately 17 Enfield residents qualify for the disabled veteran property tax credit. The value of the credit is currently \$1,400 per veteran (or veteran’s household) per year. RSA 72:35 requires that all municipalities administer a disabled veteran tax credit of at least \$700. The maximum amount a municipality can administer for a disabled veteran tax credit was recently raised by the NH legislature from \$2,000 to \$4,000. If this article is approved, we would estimate the total cost of the disabled veterans tax credit would increase from approximately \$23,800 to \$34,000 (a \$10,200 increase).

<i>Estimated Impact on 2019 Tax Rate</i>	<i>\$0.02 per \$1000</i>
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Article 19: *(By Petition)* “The following list of streetlights in the town of Enfield are no longer serving any town purpose. After reviewing the list and physically inspecting these streetlights, the Town Manager and the Chief of Police have determined that these streetlights serve no purpose and should no longer be funded with taxpayer money. (See Selectmen’s minutes September 17, 2018).”

“We the voters of Enfield NH agree with the Town Manager and Chief of Police that our taxes should not be used to support streetlights that serve no purpose in our town.”

“This Warrant Article is advisory only.”

Explanation: This article has been added to the Town Meeting warrant by citizen petition.

During the spring of 2019, members of the Energy Committee approached the Town Manager and Board of Selectmen expressing a desire to examine the Town’s existing street lights and potentially identify lights for decommissioning. The primary motivation for decommissioning various lights was annual utility cost savings and the environmental benefits of reduced energy consumption from non-renewable sources. In order to be considered for decommissioning, a given light needs to meet certain criteria. For instance, the illumination being provided by a given light must not be serving a useful public



purpose and/or it must be demonstrated that the light is duplicating illumination from another nearby light source in an unnecessary manner. During the summer of 2018, there was additional discussion between members of the Energy Committee and the Town's administration as efforts were made to work with Liberty Utilities to generate a comprehensive map of the Town's street lighting system. The Energy Committee ultimately prepared a list of 46 lights that they recommended for decommissioning. The Police Chief subsequently visited each of the lights that had been identified for possible decommissioning. Many of the lights that had been identified by members of the Energy Committee for potential decommissioning were perceived by the Police Chief as serving a useful purpose (promoting public safety being a primary consideration) and it was agreed that further review would be needed. After further evaluating the illumination provided by each streetlight during nighttime hours, the Police Department and Department of Public Works provided their concurrence for decommissioning 29 lights (27 of which were on the original list of 46, and two additional lights that were identified).

In the interest of transparency and encouraging resident input on this important subject, the proposed street light decommissioning was deliberated at a meeting of the Board of Selectmen. After obtaining feedback from residents who attended the meeting, the Board of Selectmen expressed their opinion that the majority of the 29 lights should remain in commission. Seven of the 29 lights were deemed acceptable for decommissioning because they were located on private property or were a duplicate of another light (i.e., two lights affixed to the same pole, illuminating approximately the same area).

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.



Moderator's Rules

**Thank you for attending and participating in our traditional
Enfield Town Meeting 03/16/2019.**

Purpose: Debate of the Warrant Articles, with legitimate differences of opinion and Final Decisions to be made by this body; Constructive discussion & feedback by this body, Town officials & Administration.

Moderator's role: To facilitate **your** meeting by orderly, fair, even-handed and civil debate of germane issues. Strict Roberts Rules and fancy parliamentary shenanigans are out of order. **Any ruling by the Moderator can be over-ruled by a majority of this body.**

- A. ONLY ONE amendment at a time will be allowed, without amendments to amendments. Like-wise, only one motion will on the floor at all times.
- B. Negative amendments or motions will not be accepted (amendments/motions that require a “no” to pass).
- C. Legally allowed amendments, germane to the **SUBJECT of ANY original, WARNED ARTICLE**, including petition articles can be made, explained, discussed, and debated. Amendments must be written. Passage or failure of amendments will be determined by vote. Final votes will determine the outcome for each Article. The wording of certain Articles is legally prescribed, and may not be amended.
- D. RSA 40:7: **“No person shall speak without leave of the moderator, nor when any person is speaking in order.”**
- E. Non-residents may speak to the Meeting regarding Warrant articles only with the consent of the meeting. There are usually issues regarding one or more Articles which non-resident input may be pertinent. **A motion regarding allowing non-resident(s) to speak or will be needed. (Majority vote required)**
- F. All Articles will be dealt with in the order printed in the published Warrant unless voted otherwise. We must take action on each & all Warrant Articles.
- G. We may need to move on to other business while completing paper ballot voting and counting regarding any Article. **A motion to Table each such Article until the votes are counted will be entertained as appropriate.**



- H. Everyone who speaks must use a microphone so they can be heard. If a voter is unable to reach one of the stand-up microphones, the voter should raise his/he hand and a hand-held one will be provided.
- I. Brevity is most effective. If you speak for more than just a very few minutes, you will probably not make your point effectively. Speakers must speak to the issue and not to individuals raising them. All comments will be directed to the moderator. Personal attacks, innuendos, and obstruction of orderly process, will be Ruled Out of Order.
- J. Each speaker may only speak once until everyone has spoken.
- K. Previously, some residents expressed concern that debate was cut off too soon on some Articles, we have decided in recent years not to adopt rules limiting debate. Unless there a motion otherwise, there will be no a priori limits on debate. Considering the balance of fair and full discussion of all the Warrant Articles, with the continued presence of all of those attending this Meeting, motions to **Limit Debate** will be accepted, but will interpreted to allow those citizens on either side who have not yet spoken to the Issue already standing, or who immediately get in line at the microphone will be allowed up to 2 minutes each to speak.
- L. Motions to **Call the Question** will be similarly interpreted. **(2/3 Vote Required).**
- M. **Requests for a Secret Ballot require advance written request of 5 voters prior, (or 7 voters immediately after a vote) present and identified** at the Meeting. Motions to **Restrict Reconsideration** are only in order **after** the Article(s) have been addressed and decided.
- N. IF the meeting is not finished by 11:00 p.m., the moderator will recess the meeting to a future date.



Common Motions	Second	Debate	Amend	Vote	Reconsider
Main Motion (Warrant Article)	Yes	Yes	Yes	Varies	Yes
Amend a motion	Yes	Yes	No	Majority	Yes
Withdraw or modify a motion	No	No	No	Majority	No
Table or Resume the motion	Yes	No	No	Majority	Yes
Limit or extend debate	Yes	No	No	2/3	Yes
Division of the House	No	No	No	Honored	No
Point of Order	No	No	No	None	No



Bringing the Light

David L. Stewart replaces a bulb at the 2018 Town Meeting Elections with assistance from Moderator, David Beaufait.



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?

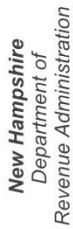




Town of Enfield



Financial Reports



2019
MS-737

Proposed Budget

Enfield









For the period beginning January 1, 2019 and ending December 31, 2019

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
Dominic C. Albargese	Budget Comm member	
Shirley A. Green	Vice Chair	
Samuel Eskin	Chair	
ERIK RUSSELL	Member	
JEAN PATTEN	member	
ERIC V. CRATE	member	
John W. Kluge	Selectman, Ex officio	
NANCY L. SMITH	member	

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

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	09	\$210,088	\$297,150	\$209,167	\$0	\$209,167	\$0
4140-4149	Election, Registration, and Vital Statistics	09	\$95,010	\$86,606	\$82,248	\$0	\$82,248	\$0
4150-4151	Financial Administration	09	\$287,354	\$237,785	\$308,840	\$0	\$308,840	\$0
4152	Revaluation of Property	09	\$33,000	\$33,000	\$40,000	\$0	\$40,000	\$0
4153	Legal Expense	09	\$43,369	\$21,000	\$21,000	\$0	\$21,000	\$0
4155-4159	Personnel Administration	09	\$995,995	\$1,122,908	\$1,159,157	\$0	\$1,159,157	\$0
4191-4193	Planning and Zoning	09	\$90,591	\$66,772	\$95,716	\$0	\$95,716	\$0
4194	General Government Buildings	09	\$152,867	\$190,900	\$175,100	\$0	\$175,100	\$0
4195	Cemeteries	09	\$6,354	\$7,100	\$7,100	\$0	\$7,100	\$0
4196	Insurance	09	\$48,253	\$52,000	\$46,796	\$0	\$46,796	\$0
4197	Advertising and Regional Association		\$0	\$37,012	\$0	\$0	\$0	\$0
4199	Other General Government	09	\$25,500	\$0	\$27,000	\$0	\$27,000	\$0
General Government Subtotal			\$1,968,381	\$2,172,233	\$2,172,124	\$0	\$2,172,124	\$0
Public Safety								
4210-4214	Police	09	\$677,371	\$722,881	\$732,249	\$0	\$732,249	\$0
4215-4219	Ambulance	09	\$114,735	\$145,195	\$156,450	\$0	\$156,450	\$0
4220-4229	Fire	09	\$96,533	\$118,404	\$136,462	\$0	\$136,462	\$0
4240-4249	Building Inspection	09	\$78,021	\$75,672	\$87,315	\$0	\$87,315	\$0
4290-4298	Emergency Management	09	\$0	\$2,500	\$2,500	\$0	\$2,500	\$0
4299	Other (Including Communications)	09	\$81,070	\$81,720	\$81,500	\$0	\$81,500	\$0
Public Safety Subtotal			\$1,047,730	\$1,146,372	\$1,196,476	\$0	\$1,196,476	\$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	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Highways and Streets								
4311	Administration	09	\$579,575	\$597,815	\$629,159	\$0	\$629,159	\$0
4312	Highways and Streets	09	\$559,754	\$571,400	\$581,500	\$0	\$581,500	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	09	\$29,572	\$31,000	\$28,000	\$0	\$28,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$1,168,901	\$1,200,215	\$1,238,659	\$0	\$1,238,659	\$0
Sanitation								
4321	Administration	09	\$40,934	\$55,406	\$43,666	\$0	\$43,666	\$0
4323	Solid Waste Collection	09	\$287,907	\$334,500	\$334,500	\$0	\$334,500	\$0
4324	Solid Waste Disposal	09	\$119,072	\$135,300	\$143,100	\$0	\$143,100	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	09	\$513,029	\$649,596	\$638,104	\$0	\$638,104	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$960,942	\$1,174,792	\$1,159,370	\$0	\$1,159,370	\$0
Water Distribution and Treatment								
4331	Administration	09	\$176,297	\$211,579	\$222,447	\$0	\$222,447	\$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			\$176,297	\$211,579	\$222,447	\$0	\$222,447	\$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	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Health								
4411	Administration	09	\$203	\$350	\$250	\$0	\$250	\$0
4414	Pest Control	09	\$2,000	\$2,000	\$2,000	\$0	\$2,000	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$2,203	\$2,350	\$2,250	\$0	\$2,250	\$0
Welfare								
4441-4442	Administration and Direct Assistance	09	\$28,037	\$35,027	\$36,293	\$0	\$36,293	\$0
4444	Intergovernmental Welfare Payments	09	\$37,012	\$0	\$38,665	\$0	\$38,665	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$65,049	\$35,027	\$74,958	\$0	\$74,958	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	09	\$72,990	\$109,031	\$115,184	\$0	\$115,184	\$0
4550-4559	Library	09	\$159,206	\$175,518	\$178,876	\$0	\$178,876	\$0
4583	Patriotic Purposes	09	\$685	\$750	\$750	\$0	\$750	\$0
4589	Other Culture and Recreation	09	\$3,921	\$5,010	\$5,760	\$0	\$5,760	\$0
Culture and Recreation Subtotal			\$236,802	\$290,309	\$300,570	\$0	\$300,570	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	09	\$1,658	\$2,415	\$2,665	\$0	\$2,665	\$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	09	\$195	\$150	\$195	\$0	\$195	\$0
Conservation and Development Subtotal			\$1,853	\$2,565	\$2,860	\$0	\$2,860	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	09	\$143,069	\$82,116	\$166,016	\$0	\$166,016	\$0
4721	Long Term Bonds and Notes - Interest	09	\$138,238	\$87,909	\$140,017	\$0	\$140,017	\$0
4723	Tax Anticipation Notes - Interest	09	\$0	\$7,000	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service	09	\$2,125	\$2,125	\$1,988	\$0	\$1,988	\$0
Debt Service Subtotal			\$283,432	\$179,150	\$308,022	\$0	\$308,022	\$0
Capital Outlay								
4901	Land		\$3,400	\$15,000	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$8,770	\$9,500	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$90,156	\$149,000	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$102,326	\$173,500	\$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				\$6,677,736	\$0	\$6,677,736	\$0	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	08	\$250,000	\$0	\$250,000	\$0
	Purpose: George Hill Road Improvements					
4909	Improvements Other than Buildings	12	\$20,000	\$0	\$20,000	\$0
	Purpose: Fire/Ambulance Transition Planning from Undesignat					
4909	Improvements Other than Buildings	13	\$10,000	\$0	\$10,000	\$0
	Purpose: Master Planning from Undesignated Funds					
4909	Improvements Other than Buildings	16	\$75,000	\$0	\$75,000	\$0
	Purpose: Wastewater Planning					
4915	To Capital Reserve Fund	15	\$422,168	\$0	\$422,168	\$0
	Purpose: CIP CRF					
4916	To Expendable Trusts/Fiduciary Funds	10	\$25,000	\$0	\$25,000	\$0
	Purpose: Employee & Retiree Benefit Trust Fund					
Total Proposed Special Articles			\$802,168	\$0	\$802,168	\$0

Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund	09	\$0	\$12,500	\$12,500
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	09	\$0	\$6,000	\$6,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	09	\$0	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	09	\$0	\$62,500	\$62,500
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$81,100	\$81,100
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	09	\$0	\$100	\$100
3220	Motor Vehicle Permit Fees	09	\$0	\$1,025,000	\$1,025,000
3230	Building Permits	09	\$0	\$13,000	\$13,000
3290	Other Licenses, Permits, and Fees	09	\$0	\$70,000	\$70,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$1,108,100	\$1,108,100
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	09	\$0	\$238,000	\$238,000
3353	Highway Block Grant	09	\$0	\$146,000	\$146,000
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)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$0	\$384,000	\$384,000



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Charges for Services					
3401-3406	Income from Departments	09	\$0	\$125,300	\$125,300
3409	Other Charges	09	\$0	\$2,000	\$2,000
Charges for Services Subtotal			\$0	\$127,300	\$127,300
Miscellaneous Revenues					
3501	Sale of Municipal Property	09	\$0	\$10,000	\$10,000
3502	Interest on Investments	09	\$0	\$5,000	\$5,000
3503-3509	Other	09	\$0	\$30,550	\$30,550
Miscellaneous Revenues Subtotal			\$0	\$45,550	\$45,550
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds	09	\$0	\$135,869	\$135,869
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	09	\$0	\$162,247	\$162,247
3914S	From Enterprise Funds: Sewer (Offset)	09	\$0	\$638,104	\$638,104
3914W	From Enterprise Funds: Water (Offset)	09	\$0	\$222,447	\$222,447
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			\$0	\$1,158,667	\$1,158,667
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	08, 16	\$0	\$325,000	\$325,000
9998	Amount Voted from Fund Balance	12, 13	\$0	\$30,000	\$30,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$355,000	\$355,000
Total Estimated Revenues and Credits			\$0	\$3,259,717	\$3,259,717



Budget Summary

Item	Period ending 12/31/2018	Selectmen's Period ending 12/31/2019 (Recommended)	Budget Committee's Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations		\$6,677,736	\$6,677,736
Special Warrant Articles	\$646,868	\$802,168	\$802,168
Individual Warrant Articles	\$1	\$0	\$0
Total Appropriations	\$7,076,461	\$7,479,904	\$7,479,904
Less Amount of Estimated Revenues & Credits	\$2,933,161	\$3,259,717	\$3,259,717
Estimated Amount of Taxes to be Raised	\$4,143,300	\$4,220,187	\$4,220,187



Supplemental Schedule

1. Total Recommended by Budget Committee	\$7,479,904
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$166,016
3. Interest: Long-Term Bonds & Notes	\$140,017
4. Capital outlays funded from Long-Term Bonds & Notes	\$325,000
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$631,033
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$6,848,871
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$684,887
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>)	\$8,164,791



TOWN OF ENFIELD, NEW HAMPSHIRE

FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017



**TOWN OF ENFIELD, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

TABLE OF CONTENTS

	PAGES
INDEPENDENT AUDITOR'S REPORT	1
Management's Discussion and Analysis	4
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position (Exhibit 1)	10
Statement of Activities (Exhibit 2)	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds (Exhibit 3)	12
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position (Exhibit 4)	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit 5)	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities (Exhibit 6)	15
General Fund - Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) (Exhibit 7)	16
Sewer Fund – Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (GAAP Basis) (Exhibit 8)	17
Fiduciary Funds – Statement of Fiduciary Net Position (Exhibit 9)	18
Fiduciary Funds – Statement of Changes in Fiduciary Net Position (Exhibit 10)	19
NOTES TO THE FINANCIAL STATEMENTS	20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of the Town's Proportionate Share of the Net Pension Liability (Exhibit 11)	39
Schedule of the Town's Pension Contributions (Exhibit 12)	40
Note to the Required Supplementary Information	41
COMBINING AND INDIVIDUAL FUND SCHEDULES	
Nonmajor Governmental Funds	
Combining Balance Sheet (Exhibit 13)	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit 14)	43
General Fund	
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis) (Exhibit 15)	44
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis) (Exhibit 16)	45
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis) (Exhibit 17)	47
SINGLE AUDIT INFORMATION	
Schedule of Expenditures of Federal Awards (Exhibit 18)	48
Notes to the Schedule of Expenditures of Federal Awards	49
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	50
Independent Auditor's Report on Compliance for the Major Program and on Internal Control over Compliance Required by the Uniform Guidance	52
Schedule of Findings and Questioned Costs (Exhibit 19)	54



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, 2017, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

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Adverse Opinion

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on Governmental Activities” paragraph, 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, 2017, 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.

Other 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, 2017, 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 management's discussion and analysis and pension information on pages 4 through 9 and 38 through 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.

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. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor governmental and individual general fund schedules and the schedule of expenditures of federal awards 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 and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



Town of Enfield
Independent Auditor's Report

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2019, on our consideration of the Town of Enfield's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. Accordingly, we express no such opinion. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Roberts & Heine, PLLC

Concord, New Hampshire
January 17, 2019



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, 2017.

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 \$7,355,314 (i.e., net position), an increase of \$723,963 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 \$2,599,887, an increase of \$802,203 in comparison with the prior year.
- At the end of the current fiscal year, fund balance for the general fund was \$(327,862), a change of \$440,043 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 \$6,903,504, a change of \$2,351,853 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

	2017	2016
Current and other assets	\$ 8,963,550	\$ 7,885,924
Capital assets	14,174,710	11,673,104
Deferred outflows of resources	803,684	790,150
Total assets and deferred outflows of resources	23,941,944	20,349,178
Long-term liabilities outstanding	10,567,456	8,070,375
Other liabilities	5,449,285	5,354,989
Deferred inflows of resources	569,889	211,161
Total liabilities and deferred inflows of resources	16,586,630	13,636,525
Net position:		
Net investment in capital assets	7,271,206	7,121,453
Restricted	614,144	680,526
Unrestricted	(530,036)	(1,089,326)
Total net position	\$ 7,355,314	\$ 6,712,653

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 \$7,355,314, a change of \$723,963 from the prior year.

The largest portion of net position \$7,271,206 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 \$614,144 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$(530,036) 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

	2017	2016
Revenues:		
Program revenues:		
Charges of services	\$ 753,378	\$ 653,112
Operating grants and contributions	62,173	169,804
Capital grants and contributions	488,480	-
General revenues:		
Property and other taxes	4,340,816	4,085,314
Licenses and permits	1,087,432	1,065,068
Grant and contributions not restricted to specific programs	238,612	239,415
Miscellaneous	95,339	231,992
Total revenues	<u>7,066,230</u>	<u>6,444,705</u>
Expenses:		
General government	2,183,333	2,015,671
Public safety	1,158,521	1,168,612
Highways and streets	1,240,695	1,200,890
Sanitation	1,027,296	1,080,591
Water distribution and treatment	152,037	174,513
Health	2,200	2,151
Welfare	27,206	27,652
Culture and recreation	267,259	319,279
Conservation	436	3,515
Economic development	5,001	10,001
interest on long-term debt	222,858	128,637
Capital outlay	55,425	43,885
Total expenses	<u>6,342,267</u>	<u>6,175,397</u>
Increase in net position	<u>723,963</u>	<u>269,308</u>
Net position, January 1	<u>6,631,351</u>	<u>6,443,345</u>
Net position, December 31	<u>\$ 7,355,314</u>	<u>\$ 6,712,653</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 \$2,599,887, a change of \$802,203 in comparison with the prior year. Key elements of this change are as follows:

General fund operations, discussed further in section E	\$440,043
Sewer fund expenditures exceeded revenues	(23,290)
Expendable trust fund revenues in excess of expenditures	233,276
Nonmajor fund revenues exceeded expenditures	<u>152,174</u>
Total	<u>\$802,203</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 \$(529,991), while total fund balance was \$(327,862). \$613,246 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 \$440,043 during the current fiscal year. Key factors in this change are as follows:

Unexpended balance of appropriation	\$357,672
Revenue shortfall	(168,361)
Decrease in deferred tax revenue	129,047
Capital outlay activity from lease proceeds on hand, net of income	(55,328)

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues of \$5,787,291 for the general fund for the current fiscal year were under the budgeted revenues of \$5,955,652 in the amount of \$(168,361).

The vast majority of the variance in budgeted revenues versus actual revenues is attributable to revenue in the amount of \$162,247 (revenue from the TIF District) that was errantly accounted for twice on the MS-737. This revenue was included in both the "Miscellaneous Revenue" and "Enterprise Funds: Other", and this had the effect of overestimating revenues in the amount of \$162,247. Without this doubling counting, the variance between budgeted revenue and actual revenue is nominal (\$6,114).

Actual expenditures and encumbrances of \$5,597,980 for the general fund for the current fiscal year were in less than budgeted expenditures \$5,955,652 in the amount of \$357,672.

A significant portion of the difference between budget expenditures and actual expenditures in 2017 can be attributed to unspent budget in the DPW's Highway Division. More specifically, Highways and Streets (01-4312) ended the year with approximately 12% (roughly \$75,000) of its operating budget unspent. This is due in large part to a winter that was milder than average. Additionally, in 2017, the Town's general fund operating budget included \$116,000 for capital items these were included in the Capital Outlay section of the MS-737). However, these items were intended to be paid for using available capital reserve funds. As a result, it appears that this \$116,000 was unnecessarily included in the total amount raised in taxes to fund general fund operating departments in 2017.

The result is a budget surplus of \$189,311.

F. CAPITAL ASSET AND DEBT ADMINISTRATION



Capital Assets. Total investment in capital assets for governmental activities at year end amounted to \$14,174,710 (net of accumulated depreciation), a change of \$2,582,908 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:

Ford Interceptor Cruiser (outfitted)	Police Department	34,926
Ford Expedition Fire Support Truck	Fire Department	43,058
Road Improvements	Department of Public Works	117,000
Bobcat Excavator	Department of Public Works	65,735
25-Ton Equipment Trailer	Department of Public Works	22,188
Dynapac Roller	Department of Public Works	48,350
Lovejoy Brook Bridge	Department of Public Works	300,000

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 \$6,903,504, 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, 2017

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 6,316,749
Investments	1,337,495
Intergovernmental receivable	229,269
Other receivables, net of allowance for uncollectibles	1,061,830
Tax deeded property held for resale	18,207
Capital assets, not being depreciated:	
Land	1,774,832
Construction in progress	2,809,781
Capital assets, net of accumulated depreciation:	
Buildings and building improvements	1,703,472
Machinery, vehicles and equipment	1,582,436
Infrastructure	6,304,189
Total assets	<u>23,138,260</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	<u>803,684</u>
LIABILITIES	
Accounts payable	270,523
Accrued payroll and benefits	63,751
Contract payable	570,533
Accrued interest payable	134,180
Intergovernmental payable	4,288,099
Retainage payable	122,199
Noncurrent obligations:	
Due within one year:	
Bonds and notes payable	133,799
Capital leases payable	119,949
Compensated absences payable	22,189
Due in more than one year:	
Bonds and notes payable	3,392,494
State revolving fund loan payable	2,655,578
Capital leases payable	601,684
Compensated absences payable	97,066
Net pension liability	3,544,697
Total liabilities	<u>16,016,741</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue	360,905
Deferred amounts related to pensions	208,984
Total deferred inflows of resources	<u>569,889</u>
NET POSITION	
Net investment in capital assets	7,271,206
Restricted for:	
Endowments:	
Nonexpendable	204,101
Expendable	7,869
Other purposes	402,174
Unrestricted	(530,036)
Total net position	<u>\$ 7,355,314</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, 2017

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 2,183,333	\$ 8,656	\$ 3,070	\$ -	\$ (2,171,607)
Public safety	1,158,521	37,902	51,603	-	(1,069,016)
Highways and streets	1,240,695	1,873	-	488,480	(750,342)
Sanitation	1,027,296	460,802	-	-	(566,494)
Water distribution and treatment	152,037	191,507	-	-	39,470
Health	2,200	-	-	-	(2,200)
Welfare	27,206	-	-	-	(27,206)
Culture and recreation	267,259	52,638	7,500	-	(207,121)
Conservation	436	-	-	-	(436)
Economic development	5,001	-	-	-	(5,001)
Interest on long-term debt	222,858	-	-	-	(222,858)
Capital outlay	55,425	-	-	-	(55,425)
Total primary government	<u>\$ 6,342,267</u>	<u>\$ 753,378</u>	<u>\$ 62,173</u>	<u>\$ 488,480</u>	<u>(5,038,236)</u>
General revenues:					
Property taxes					4,175,882
Other taxes					164,934
Licenses and permits					1,087,432
Grants and contributions not restricted to specific programs					238,612
Miscellaneous					95,339
Total general revenues					<u>5,762,199</u>
Change in net position					723,963
Net position, beginning, as restated, see Note III.D.					<u>6,631,351</u>
Net position, ending					<u>\$ 7,355,314</u>

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



EXHIBIT 3
TOWN OF ENFIELD, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2017

	General	Sewer	Expendable Trust	Capital Project	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 3,342,384	\$ -	\$ 1,057,511	\$ 444,233	\$ 1,472,621	\$ 6,316,749
Investments	255,235	-	677,822	-	404,438	1,337,495
Receivables, net of allowance for uncollectibles:						
Taxes	783,990	-	-	-	-	783,990
Accounts	90,160	128,156	-	-	51,994	270,310
Intergovernmental	-	-	-	223,978	5,291	229,269
Interfund receivable	720,678	22,856	-	-	5,385	748,919
Tax deeded property held for resale	18,207	-	-	-	-	18,207
Total assets	<u>\$ 5,210,654</u>	<u>\$ 151,012</u>	<u>\$ 1,735,333</u>	<u>\$ 668,211</u>	<u>\$ 1,939,729</u>	<u>\$ 9,704,939</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 189,086	\$ 79,803	\$ -	\$ 1,634	\$ -	\$ 270,523
Accrued salaries and benefits	59,852	1,081	-	-	2,818	63,751
Contracts payable	-	-	-	570,533	-	570,533
Intergovernmental payable	4,288,099	-	-	-	-	4,288,099
Retainage payable	-	-	-	122,199	-	122,199
Interfund payable	4,388	709,549	8,726	22,856	3,400	748,919
Total liabilities	<u>4,541,425</u>	<u>790,433</u>	<u>8,726</u>	<u>717,222</u>	<u>6,218</u>	<u>6,064,024</u>
Deferred inflows of resources:						
Deferred revenue	997,091	29,184	-	-	14,753	1,041,028
Fund balances:						
Nonspendable	18,207	-	-	-	204,101	222,308
Restricted	122,561	-	165,985	-	410,043	698,589
Committed	-	-	1,560,622	-	1,304,614	2,865,236
Assigned	61,361	-	-	-	-	61,361
Unassigned	(529,991)	(668,605)	-	(49,011)	-	(1,247,607)
Total fund balances	<u>(327,862)</u>	<u>(668,605)</u>	<u>1,726,607</u>	<u>(49,011)</u>	<u>1,918,758</u>	<u>2,599,887</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,210,654</u>	<u>\$ 151,012</u>	<u>\$ 1,735,333</u>	<u>\$ 668,211</u>	<u>\$ 1,939,729</u>	<u>\$ 9,704,939</u>

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



EXHIBIT 4
TOWN OF ENFIELD, NEW HAMPSHIRE
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position
December 31, 2017

Total fund balances of governmental funds (Exhibit 3)		\$ 2,599,887
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	\$ 19,222,042	
Less accumulated depreciation	<u>(5,047,332)</u>	
		14,174,710
Long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds		
Long-term intergovernmental receivable		7,530
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (748,919)	
Payables	<u>748,919</u>	
		-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Deferred tax revenue	\$ 613,246	
Deferred ambulance revenue	22,940	
Deferred water charges	14,753	
Deferred sewer charges	<u>29,184</u>	
		680,123
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(134,180)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes outstanding	\$ 3,526,293	
State revolving fund loan payable	2,655,578	
Capital leases outstanding	721,633	
Compensated absences payable	119,255	
Net pension liability	<u>3,544,697</u>	
		(10,567,456)
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	\$ 803,684	
Deferred inflows of resources related to pensions	<u>(208,984)</u>	
		594,700
Total net position of governmental activities (Exhibit 1)		<u>\$ 7,355,314</u>

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



EXHIBIT 5
TOWN OF ENFIELD, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	General	Sewer	Expendable Trust	Capital Project	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 4,135,675	\$ -	\$ -	\$ -	\$ 334,188	\$ 4,469,863
Licenses, permits and fees	1,087,432	-	-	-	-	1,087,432
Intergovernmental	503,989	-	-	2,398,482	274,706	3,177,177
Charges for services	120,015	447,946	-	-	193,232	761,193
Miscellaneous	47,506	-	5,530	-	31,391	84,427
Total revenues	<u>5,894,617</u>	<u>447,946</u>	<u>5,530</u>	<u>2,398,482</u>	<u>833,517</u>	<u>9,580,092</u>
Expenditures:						
Current:						
General government	2,006,178	-	-	8,618	12,911	2,027,707
Public safety	1,076,692	-	-	-	39,913	1,116,605
Highways and streets	1,126,948	-	-	-	-	1,126,948
Sanitation	495,903	457,097	-	-	-	953,000
Water distribution and treatment	-	-	-	-	132,138	132,138
Health	2,200	-	-	-	-	2,200
Welfare	25,614	-	1,122	-	-	26,736
Culture and recreation	246,944	-	355	-	15,966	263,265
Conservation	436	-	-	-	-	436
Economic development	5,001	-	-	-	-	5,001
Debt service:						
Principal	70,714	6,670	134,737	-	87,459	299,580
Interest on long-term debt	1,347	3,234	29,918	-	89,439	123,938
Interest on tax anticipation note	6,675	-	-	-	-	6,675
Capital outlay	242,777	4,235	-	2,389,864	278,263	2,915,139
Total expenditures	<u>5,307,429</u>	<u>471,236</u>	<u>166,132</u>	<u>2,398,482</u>	<u>656,089</u>	<u>8,999,368</u>
Excess (deficiency) of revenues over (under) expenditures	<u>587,188</u>	<u>(23,290)</u>	<u>(160,602)</u>	<u>-</u>	<u>177,428</u>	<u>580,724</u>
Other financing sources (uses):						
Transfers in	254	-	393,878	-	997	395,129
Transfers out	(368,878)	-	-	-	(26,251)	(395,129)
Inception of capital leases	221,479	-	-	-	-	221,479
Total other financing sources and uses	<u>(147,145)</u>	<u>-</u>	<u>393,878</u>	<u>-</u>	<u>(25,254)</u>	<u>221,479</u>
Net change in fund balances	440,043	(23,290)	233,276	-	152,174	802,203
Fund balances, beginning	(767,905)	(645,315)	1,493,331	(49,011)	1,766,584	1,797,684
Fund balances, ending	<u>\$ (327,862)</u>	<u>\$ (668,605)</u>	<u>\$ 1,726,607</u>	<u>\$ (49,011)</u>	<u>\$ 1,918,758</u>	<u>\$ 2,599,887</u>

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



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, 2017

Net change in fund balances of governmental funds (Exhibit 5) \$ 802,203

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	\$ 2,976,714	
Depreciation expense	<u>(393,806)</u>	
		2,582,908

Transfers in and out between governmental funds are eliminated
on the operating statement.

Transfers in	\$ (395,129)	
Transfers out	<u>395,129</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	\$ (129,047)	
Change in deferred ambulance revenue	(4,311)	
Change in deferred water charges	(1,723)	
Change in deferred sewer charges	<u>(1,778)</u>	
		(136,859)

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.

State revolving fund loan draws	\$ (2,398,482)	
Inception of capital lease	(200,000)	
Repayment of bonds and notes principal	143,476	
Amortization of loan forgiveness	(2,510)	
Repayment of capital lease principal	<u>103,153</u>	
		(2,354,363)

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	\$ (36,784)	
Decrease in compensated absences payable	<u>8,647</u>	
		(28,137)

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	\$ 282,411	
Cost of benefits earned, net of employee contributions	<u>(424,200)</u>	
		(141,789)

Change in net position of governmental activities (Exhibit 2)		<u><u>\$ 723,963</u></u>
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The notes to the financial statements are an integral part of this statement.



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, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	\$ 4,038,436	\$ 4,038,436	\$ 4,006,628	\$ (31,808)
Licenses, permits and fees	1,079,300	1,079,300	1,087,432	8,132
Intergovernmental	381,831	503,991	503,989	(2)
Charges for services	97,178	97,178	120,015	22,837
Miscellaneous	89,000	89,000	47,494	(41,506)
Total revenues	<u>5,685,745</u>	<u>5,807,905</u>	<u>5,765,558</u>	<u>(42,347)</u>
EXPENDITURES				
Current:				
General government	2,153,339	2,153,339	2,006,428	146,911
Public safety	1,136,371	1,136,371	1,084,342	52,029
Highways and streets	1,193,565	1,193,565	1,126,948	66,617
Sanitation	506,628	506,628	495,903	10,725
Health	2,475	2,475	2,200	275
Welfare	35,039	35,039	25,614	9,425
Culture and recreation	269,025	269,025	246,944	22,081
Conservation	2,415	2,415	436	1,979
Economic development	5,000	5,000	5,001	(1)
Debt service:				
Principal	8,929	8,929	17,657	(8,728)
Interest on long-term debt	976	976	1,347	(371)
Interest on tax anticipation note	4,000	4,000	6,675	(2,675)
Capital outlay	<u>145,747</u>	<u>267,907</u>	<u>209,607</u>	<u>58,300</u>
Total expenditures	<u>5,463,509</u>	<u>5,585,669</u>	<u>5,229,102</u>	<u>356,567</u>
Excess of revenues over expenditures	<u>222,236</u>	<u>222,236</u>	<u>536,456</u>	<u>314,220</u>
Other financing sources (uses):				
Transfers in	145,747	145,747	254	(145,493)
Transfers out	(369,983)	(369,983)	(368,878)	1,105
Long-term debt issued	2,000	2,000	-	(2,000)
Return of unused lease proceeds	-	-	21,479	21,479
Total other financing sources and uses	<u>(222,236)</u>	<u>(222,236)</u>	<u>(347,145)</u>	<u>(124,909)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	189,311	<u>\$ 189,311</u>
Decrease in nonspendable fund balance			16,613	
Increase in restricted fund balance			(100)	
Unassigned fund balance, beginning			(122,569)	
Unassigned fund balance, ending			<u>\$ 83,255</u>	

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



EXHIBIT 8
TOWN OF ENFIELD, NEW HAMPSHIRE
Sewer Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2017

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 535,917	\$ 447,946	\$ (87,971)
EXPENDITURES			
Current:			
Sanitation	500,917	457,097	43,820
Debt service:			
Principal	6,700	6,670	30
Interest	3,300	3,234	66
Capital outlay	-	4,235	(4,235)
Total expenditures	<u>510,917</u>	<u>471,236</u>	<u>39,681</u>
Excess (deficiency) of revenues over (under) expenditures	25,000	(23,290)	(48,290)
Other financing uses:			
Transfers out	<u>(25,000)</u>	<u>-</u>	<u>25,000</u>
Net change in fund balance	<u>\$ -</u>	<u>(23,290)</u>	<u>\$ (23,290)</u>
Fund balance, beginning		(645,315)	
Fund balance, ending		<u>\$ (668,605)</u>	

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



EXHIBIT 9
TOWN OF ENFIELD, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	Private Purpose Trust	Agency
Assets:		
Cash and cash equivalents	\$ 4,229	\$ 4,915
Investments	47,154	-
Total assets	<u>51,383</u>	<u>4,915</u>
Liabilities:		
Accounts payable	103	-
Due to other governmental units	567	-
Due to developers	-	4,915
Total liabilities	<u>670</u>	<u>4,915</u>
Net position:		
Held in trust for specific purposes	<u>\$ 50,713</u>	<u>\$ -</u>

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



EXHIBIT 10
TOWN OF ENFIELD, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2017

	Private Purpose Trust
Additions:	
New funds	\$ 91
Interest and dividends	670
Total additions	<u>761</u>
Deductions:	
Trust distributions	<u>670</u>
Change in net position	91
Net position, beginning	<u>50,622</u>
Net position, ending	<u><u>\$ 50,713</u></u>

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



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

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, 2017.

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; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which finance the acquisition, construction, or rehabilitation of capital assets. 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, 2017**

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
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

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.

Capital Project Fund – This fund is used to report the financial activity associated with planning, design, rehabilitation and construction of wastewater infrastructure.

The Town also reports six 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



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

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 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 acquisition 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
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

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 balance of 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
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

- 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 2017, there was no fund balance from 2016 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
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

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)	\$ 5,787,291
Adjustments:	
Basis difference:	
Capital lease inception	200,000
Tax revenue deferred in the prior year	742,293
Tax revenue deferred in the current year	(613,246)
Perspective difference:	
Interest earned on lease proceeds	12
Per Exhibit 5 (GAAP basis)	<u>\$ 6,116,350</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 5,597,980
Adjustments:	
Basis difference:	
Encumbrances, beginning	6,508
Encumbrances, ending	(183,521)
Capital lease inception	200,000
Perspective difference:	
Expenditure of lease proceeds held in escrow	55,340
Per Exhibit 5 (GAAP basis)	<u>\$ 5,676,307</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 83,255
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(613,246)
Per Exhibit 3 (GAAP basis)	<u>\$ (529,991)</u>

II.C. Deficit Fund Balances

The General Fund reports an unassigned fund deficit at year-end of \$529,991, which is 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 there is no deficit. The deficit was carried forward from prior years, and was reduced by \$205,824 from the prior year.

The Sewer Fund reports an unassigned fund deficit at year-end of \$668,605, and the 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, 2017**

III. Detailed Notes on Funds and Government-Wide Statements

III.A. Assets

III.A.1. Cash and Cash Equivalents

Custodial Credit Risks for Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town does not have a policy for custodial credit risk. As of December 31, 2017, \$612,414 of the Town of Enfield's bank balances of \$5,957,465 was exposed to custodial credit risk as uninsured and uncollateralized.

III.A.2. Investments

As of December 31, 2017, the Town's reporting entity had the following investments:

Certificates of Deposit	\$ 1,017,392
Mutual Funds	112,022
New Hampshire Public Deposit Investment Pool	255,235
	<u>\$ 1,384,649</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 1,337,495
Fiduciary funds - statement of fiduciary net position (Exhibit 9)	47,154
Total	<u>\$ 1,384,649</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.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

III.A.3. *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 the tax lien should be deeded to the Town. The tax collector executed a tax lien for uncollected 2016 property taxes on June 11th.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Mascoma Valley Regional School District, the 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, 2017, upon which the 2017 property tax levy was based was:

For the New Hampshire education tax	\$ 526,890,744
For all other taxes	\$ 534,764,871

The tax rates and amounts assessed for the year ended December 31, 2017 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$7.38	\$ 3,945,746
School portion:		
State of New Hampshire	\$2.49	1,313,266
Local	\$14.25	7,620,303
County portion	\$1.89	1,010,313
Precinct portion:		
Eastman Village	\$1.60	24,663
Total property taxes assessed		<u>\$ 13,914,291</u>



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

The following details the taxes receivable at year-end:

Property:	
Levy of 2017	\$ 507,031
Unredeemed (under tax lien):	
Levy of 2016	165,362
Levy of 2015	111,357
Levy of 2014	4,507
Levies of 2013 and prior	4,344
Land use change	120
Payment in lieu of taxes	6,269
Less: allowance for estimated uncollectible taxes	(15,000)
Net taxes receivable	<u>\$ 783,990</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, public safety grants and a draw from the State Revolving Fund for the sewer force main construction. The receivables are as follow:

Accounts	\$ 396,310
Intergovernmental	229,269
Less: allowance for uncollectible amounts	(126,000)
Net total receivables	<u>\$ 499,579</u>

Deferred Inflows of Resources

Deferred revenue in the governmental funds of \$1,041,028 at December 31, 2017 represents \$360,905 of prepaid taxes to be applied to subsequent levies, and \$613,246 of property taxes, \$22,940 of ambulance charges, \$29,184 of sewer rents and \$14,753 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
DECEMBER 31, 2017**

III.A.4. Capital Assets

Changes in Capital Assets

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

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 1,774,832	\$ -	\$ -	\$ 1,774,832
Construction in progress	411,086	2,398,695		2,809,781
Total capital assets not being depreciated	2,185,918	2,398,695	-	4,584,613
Being depreciated:				
Buildings and building improvements	2,412,518	-	-	2,412,518
Machinery, equipment and vehicles	4,261,614	214,256	(88,974)	4,386,896
Infrastructure	7,474,252	363,763	-	7,838,015
Total capital assets being depreciated	14,148,384	578,019	(88,974)	14,637,429
Total all capital assets	16,334,302	2,976,714	(88,974)	19,222,042
Less accumulated depreciation:				
Buildings and building improvements	(697,113)	(11,933)	-	(709,046)
Machinery, equipment and vehicles	(2,725,850)	(167,584)	88,974	(2,804,460)
Infrastructure	(1,319,537)	(214,289)	-	(1,533,826)
Total accumulated depreciation	(4,742,500)	(393,806)	88,974	(5,047,332)
Net book value, capital assets being depreciated	9,405,884	184,213	-	9,590,097
Net book value, all capital assets	\$ 11,591,802	\$ 2,582,908	\$ -	\$ 14,174,710

Depreciation Expense

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

Governmental activities:	
General government	\$ 20,080
Public safety	55,695
Highways and streets	226,361
Sanitation	72,627
Water distribution and treatment	17,157
Culture and recreation	1,886
Total depreciation expense	<u>\$ 393,806</u>



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

III.B. Liabilities

III.B.1. Intergovernmental Payable

The amount due to other governments at December 31, 2017 of \$4,288,099 consists of \$4,285,695 due to the Mascoma Valley Regional School District representing the balance of the 2017-2018 district assessment and \$2,404 for state fees collected by the Town.

III.B.2. Short-Term Borrowing

On April 3, 2017, the Town issued \$1,600,000 in a tax anticipation note, with an interest rate of 2.50%. This note was repaid on June 23, 2017. The Town paid \$6,675 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 12/31/2017	Current Portion
General obligation bonds/notes payable:						
Drinking water	\$ 317,951	2002	2021	2.976-4.580	\$ 46,375	\$ 14,104
Clean water	\$ 291,820	2011	2030	2.864	212,500	13,722
Rt. 4 water/sewer extension	\$ 3,200,000	2013	2042	2.950-4.375	2,865,533	65,454
Jones Hill Road	\$ 265,000	2014	2024	2.763	185,500	26,500
Boys Camp Road Bridge	\$ 250,000	2016	2030	2.95	216,385	14,019
					<u>3,526,293</u>	<u>133,799</u>
State revolving fund loan					<u>2,655,578</u>	<u>-</u>
Capital leases payable:						
DPW vehicles	\$ 300,000	2013	2022	2.5	159,248	30,296
DPW vehicle and cruiser	\$ 290,000	2014	2024	2.78	197,151	32,686
Cruisers, F550, truck bodies	\$ 199,000	2016	2023	3.15	165,234	34,829
Cruiser, excavator, trailer, roller, FD truck	\$ 200,000	2017	2027	3.8	200,000	22,138
					<u>721,633</u>	<u>119,949</u>
Compensated absences payable:						
Vested sick leave					21,311	2,581
Accrued vacation leave					97,944	19,608
					<u>119,255</u>	<u>22,189</u>
Net pension liability					<u>3,544,697</u>	<u>-</u>
					<u>\$ 10,567,456</u>	<u>\$ 275,937</u>



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended December 31, 2017:

	General Obligation Bonds and Notes Payable	State Revolving Fund Loan Payable	Capital Leases Payable	Compensated Absences Payable	Net Pension Liability	Total
Balance, beginning	\$ 3,669,769	\$ 257,096	\$ 624,786	\$ 127,902	\$ 3,390,822	\$ 8,070,375
Additions	-	2,398,482	200,000	-	153,875	2,752,357
Reductions	(143,476)	-	(103,153)	(8,647)	-	(255,276)
Balance, ending	<u>\$ 3,526,293</u>	<u>\$ 2,655,578</u>	<u>\$ 721,633</u>	<u>\$ 119,255</u>	<u>\$ 3,544,697</u>	<u>\$ 10,567,456</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
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	135,279	124,519	259,798
2023-2027	664,724	545,975	1,210,699
2028-2032	659,906	413,191	1,073,097
2033-2037	678,347	275,758	954,105
2038-2042	840,594	113,515	954,109
Totals	<u>\$ 3,526,293</u>	<u>\$ 2,030,401</u>	<u>\$ 5,556,694</u>

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

Year Ending December 31,	Principal	Interest	Total
2018	\$ 119,949	\$ 22,268	\$ 142,217
2019	115,527	18,663	134,190
2020	119,018	15,171	134,189
2021	105,339	11,571	116,910
2022	98,910	8,403	107,313
2023-2027	162,890	13,425	176,315
Totals	<u>\$ 721,633</u>	<u>\$ 89,501</u>	<u>\$ 811,134</u>



TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017

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:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Sewer	\$ 709,549
General	Expendable trust	8,726
General	Nonmajor	2,403
Sewer	Capital project	22,856
Nonmajor	General	4,388
Nonmajor	Nonmajor	997
		<u>\$ 748,919</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 governmental activities columns.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

The following reports transfers within the reporting entity:

	Transfers In:			
	General Fund	Expendable Trust Fund	Nonmajor Funds	Total
Transfers out:				
General fund	\$ -	\$ 368,878	\$ -	\$ 368,878
Nonmajor funds	254	25,000	997	26,251
	<u>\$ 254</u>	<u>\$ 393,878</u>	<u>\$ 997</u>	<u>\$ 395,129</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. Restatement of Beginning Net Position

Beginning equity at January 1, 2017 was restated as follows:

	Governmental Activities
To remove land sold in the prior year	\$ (81,302)
Net position, as previously reported	6,712,653
Net position, as restated	<u>\$ 6,631,351</u>



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

III.E. 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	Capital Project Fund	Nonmajor Funds
Nonspendable:					
Endowments	\$ -	\$ -	\$ -	\$ -	\$ 204,101
Tax deeded property	18,207	-	-	-	-
Total nonspendable	18,207	-	-	-	204,101
Restricted:					
General government	-	-	-	-	7,869
Public safety	-	-	-	-	1,995
Highways and streets	122,561	-	-	-	-
Culture and recreation	-	-	-	-	400,179
Capital outlay	-	-	165,985	-	-
Total restricted	122,561	-	165,985	-	410,043
Committed:					
Water distribution and treatment	-	-	-	-	394,336
Conservation	-	-	-	-	10,759
Capital outlay	-	-	1,560,622	-	899,519
Total committed	-	-	1,560,622	-	1,304,614
Assigned:					
General government	9,041	-	-	-	-
Public safety	7,650	-	-	-	-
Capital outlay	44,670	-	-	-	-
Total assigned	61,361	-	-	-	-
Unassigned	(529,991)	(668,605)	-	(49,011)	-
Total fund balance	\$ (327,862)	\$ (668,605)	\$ 1,726,607	\$ (49,011)	\$ 1,918,758

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. Primex provided property and employer's liability coverage in varying amounts, and statutory coverage for workers' compensation. Contributions billed for 2017 to be recorded as an insurance expenditure/expense totaled \$48,287 for property/liability and \$67,147 for workers' compensation. The Town also paid \$1,032 for unemployment compensation. The member agreement permits Primex



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

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 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 and other employees were 11.55% and 7.0% of gross earnings, respectively. The rates of contribution from the Town of Enfield for the period of January 1st to June 30th were 26.38% for police and 11.17% for other employees, increasing on July 1st to 29.43% for police and 11.38% for other employees. The rates 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 2015, 2016, and 2017 were \$257,878, \$262,220 and \$282,411, respectively. The amounts are paid on a monthly basis as due.

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

At December 31, 2017, the Town reported a liability of \$3,544,697 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as June 30, 2016, rolled forward. 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, 2017, the Town's proportion was 0.0721%, which was an increase of 0.0083% from its proportion measured as of June 30, 2016.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

For the year 2017, the Town recognized pension expense of \$424,200. At year-end, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 291,182	\$ 118,726
Net differences between projected and actual earnings on pension plan investments	-	45,144
Changes in assumption	355,934	-
Differences between expected and actual experience	8,037	45,114
Town contributions subsequent to the measurement date	148,531	-
	<u>\$ 803,684</u>	<u>\$ 208,984</u>

The Town reported \$148,531 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 following year.

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

Year Ended December 31,	
2018	\$ 92,328
2019	180,446
2020	160,650
2021	12,745
	<u>\$ 446,169</u>

Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the actuarial valuation as of June 30, 2016, rolled forward to June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

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



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

Mortality rates were based on the RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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	\$ 4,669,961	\$ 3,544,697	\$ 2,622,589

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

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 11
TOWN OF ENFIELD, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Pension Liability
New Hampshire Retirement System

For the 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%	66.32%
2015	0.0659%	\$ 2,609,808	\$ 1,749,061	149.21%	65.47%
2016	0.0638%	\$ 3,390,822	\$ 1,727,692	196.26%	58.30%
2017	0.0721%	\$ 3,544,697	\$ 1,776,206	199.57%	62.66%

The note to the required supplementary information is an integral part of this schedule.



EXHIBIT 12
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%
2017	\$ 282,411	\$ (282,411)	\$ -	\$ 1,776,206	15.90%

The note to the required supplementary information is an integral part of this schedule.



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

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 third year that the Town has presented the pension schedules, only four 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, 2017

	Special Revenue Funds					Permanent Fund	Total
	Water	Grants	TIF District	Library	Conservation Commission		
ASSETS							
Cash and cash equivalents	\$ 358,766	\$ -	\$ 899,519	\$ 190,418	\$ 6,371	\$ 17,547	\$ 1,472,621
Investments	-	-	-	208,764	-	195,674	404,438
Receivables:							
Accounts	51,994	-	-	-	-	-	51,994
Intergovernmental	-	5,291	-	-	-	-	5,291
Interfund receivable	-	-	-	997	4,388	-	5,385
Total assets	<u>\$ 410,760</u>	<u>\$ 5,291</u>	<u>\$ 899,519</u>	<u>\$ 400,179</u>	<u>\$ 10,759</u>	<u>\$ 213,221</u>	<u>\$ 1,939,729</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accrued salaries and benefits	\$ 1,671	\$ 1,147	\$ -	\$ -	\$ -	\$ -	\$ 2,818
Interfund payable	-	2,149	-	-	-	1,251	3,400
Total liabilities	<u>1,671</u>	<u>3,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,251</u>	<u>6,218</u>
Deferred inflows of resources:							
Deferred revenue	14,753	-	-	-	-	-	14,753
Fund balances:							
Nonspendable	-	-	-	-	-	204,101	204,101
Restricted	-	1,995	-	400,179	-	7,869	410,043
Committed	394,336	-	899,519	-	10,759	-	1,304,614
Total fund balances	<u>394,336</u>	<u>1,995</u>	<u>899,519</u>	<u>400,179</u>	<u>10,759</u>	<u>211,970</u>	<u>1,918,758</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 410,760</u>	<u>\$ 5,291</u>	<u>\$ 899,519</u>	<u>\$ 400,179</u>	<u>\$ 10,759</u>	<u>\$ 213,221</u>	<u>\$ 1,939,729</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, 2017

	Special Revenue Funds						Permanent Fund	Total
	Water	Grants	TIF	District	Library	Conservation Commission		
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ 334,188	\$ -	\$ -	\$ -	\$ 334,188
Intergovernmental	-	51,603	-	223,103	-	-	-	274,706
Charges for services	193,232	-	-	-	-	-	-	193,232
Miscellaneous	-	7,499	-	-	20,818	4	3,070	31,391
Total revenues	193,232	59,102	-	557,291	20,818	4	3,070	833,517
EXPENDITURES								
Current:								
General government	-	12,911	-	-	-	-	-	12,911
Public safety	-	39,913	-	-	-	-	-	39,913
Water distribution and treatment	132,138	-	-	-	-	-	-	132,138
Culture and recreation	-	12,396	-	-	3,570	-	-	15,966
Debt service:								
Principal	12,222	-	75,237	-	-	-	-	87,459
Interest	2,430	-	87,009	-	-	-	-	89,439
Capital outlay	6,500	-	246,763	-	-	-	25,000	278,263
Total expenditures	153,250	65,220	409,009	-	3,570	-	25,000	656,089
Excess (deficiency) of revenues over (under) expenditures	39,942	(6,118)	148,282	17,248	-	4	(21,930)	177,428
Other financing sources (uses):								
Transfers in	-	-	-	-	997	-	-	997
Transfers out	(25,000)	-	-	-	-	-	(1,251)	(26,251)
Total other financing sources and uses	(25,000)	-	-	-	997	-	(1,251)	(25,254)
Net change in fund balances	14,942	(6,118)	148,282	18,245	-	4	(23,181)	152,174
Fund balances, beginning	379,394	8,113	751,237	381,934	-	10,755	235,151	1,766,584
Fund balances, ending	\$ 394,336	\$ 1,995	\$ 899,519	\$ 400,179	\$ -	\$ 10,759	\$ 211,970	\$ 1,918,758



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, 2017

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 3,886,929	\$ 3,841,694	\$ (45,235)
Land use change	26,660	26,660	-
Timber	10,000	10,039	39
Excavation	118	119	1
Interest and penalties on delinquent taxes	114,729	128,116	13,387
Total taxes	<u>4,038,436</u>	<u>4,006,628</u>	<u>(31,808)</u>
Licenses, permits and fees:			
Business licenses and permits	300	86	(214)
Motor vehicle permits	997,000	1,002,846	5,846
Building permits	9,000	10,278	1,278
Other	73,000	74,222	1,222
Total licenses, permits and fees	<u>1,079,300</u>	<u>1,087,432</u>	<u>8,132</u>
Intergovernmental:			
State sources:			
Meals and rooms distributions	238,612	238,612	-
Highway block grant	143,219	143,217	(2)
Additional highway block grant	122,160	122,160	-
Total intergovernmental	<u>503,991</u>	<u>503,989</u>	<u>(2)</u>
Charges for services:			
Income from departments	<u>97,178</u>	<u>120,015</u>	<u>22,837</u>
Miscellaneous:			
Sale of property	56,000	9,361	(46,639)
Interest on investments	4,000	6,844	2,844
Rent of property	-	4,785	4,785
Insurance dividends and reimbursements	29,000	24,904	(4,096)
Contributions and donations	-	1,600	1,600
Total miscellaneous	<u>89,000</u>	<u>47,494</u>	<u>(41,506)</u>
Other financing sources:			
Transfers in:			
Expendable trust fund	145,747	254	(145,493)
Long-term debt issued	2,000	-	(2,000)
Return of unused lease proceeds	-	21,479	21,479
Total other financing sources	<u>147,747</u>	<u>21,733</u>	<u>(126,014)</u>
Total revenues and other financing sources	<u>\$ 5,955,652</u>	<u>\$ 5,787,291</u>	<u>\$ (168,361)</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, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 305,181	\$ 264,814	\$ 1,320	\$ 39,047
Election and registration	-	81,030	68,038	-	12,992
Financial administration	6,400	224,392	224,521	-	6,271
Revaluation of property	108	33,000	25,279	7,721	108
Legal	-	15,000	24,505	-	(9,505)
Personnel administration	-	1,130,822	1,064,929	-	65,893
Planning and zoning	-	88,227	83,103	-	5,124
General government buildings	-	186,600	161,411	-	25,189
Cemeteries	-	7,100	5,808	-	1,292
Insurance, not otherwise allocated	-	48,287	48,287	-	-
Advertising and regional associations	-	33,200	33,200	-	-
Other	-	500	-	-	500
Total general government	6,508	2,153,339	2,003,895	9,041	146,911
Public safety:					
Police	-	719,368	710,594	-	8,774
Ambulance	-	138,625	125,977	-	12,648
Fire	-	128,013	88,237	7,650	32,126
Building inspection	-	71,565	72,944	-	(1,379)
Emergency management	-	2,500	-	-	2,500
Other	-	76,300	78,940	-	(2,640)
Total public safety	-	1,136,371	1,076,692	7,650	52,029
Highways and streets:					
Administration	-	580,065	575,915	-	4,150
Highways and streets	-	583,500	519,079	-	64,421
Street lighting	-	30,000	31,954	-	(1,954)
Total highways and streets	-	1,193,565	1,126,948	-	66,617
Sanitation:					
Administration	-	57,128	57,125	-	3
Solid waste collection	-	330,300	315,831	-	14,469
Solid waste disposal	-	119,200	122,947	-	(3,747)
Total sanitation	-	506,628	495,903	-	10,725
Health:					
Administration	-	375	200	-	175
Pest control	-	2,100	2,000	-	100
Total health	-	2,475	2,200	-	275
Welfare:					
Administration	-	11,939	12,300	-	(361)
Direct assistance	-	23,100	13,314	-	9,786
Total welfare	-	35,039	25,614	-	9,425

(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, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	-	94,050	82,361	-	11,689
Public library	-	169,715	157,732	-	11,983
Patriotic purposes	-	750	609	-	141
Other	-	4,510	6,242	-	(1,732)
Total culture and recreation	-	269,025	246,944	-	22,081
Conservation	-	2,415	436	-	1,979
Economic development	-	5,000	5,001	-	(1)
Debt service:					
Principal	-	8,929	17,657	-	(8,728)
Interest on long-term debt	-	976	1,347	-	(371)
Interest on tax anticipation note	-	4,000	6,675	-	(2,675)
Total debt service	-	13,905	25,679	-	(11,774)
Capital outlay:					
Machinery, vehicles and equipment	-	29,747	-	-	29,747
Buildings	-	76,000	7,263	44,670	24,067
Improvements other than buildings	-	162,160	35,514	122,160	4,486
Total capital outlay	-	267,907	42,777	166,830	58,300
Other financing uses:					
Transfers out:					
Expendable trust fund	-	369,983	368,878	-	1,105
Total encumbrances, appropriations, expenditures and other financing uses	\$ 6,508	\$ 5,955,652	\$ 5,420,967	\$ 183,521	\$ 357,672



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, 2017

Unassigned fund balance, beginning		\$	(122,569)
Changes:			
Budget summary:			
Revenue shortfall (Exhibit 15)	\$	(168,361)	
Unexpended balance of appropriations (Exhibit 16)		<u>357,672</u>	
Budget surplus			189,311
Decrease in nonspendable fund balance			16,613
Increase in restricted fund balance			<u>(100)</u>
Unassigned fund balance, ending		\$	<u><u>83,255</u></u>



EXHIBIT 18
TOWN OF ENFIELD, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Water and Wastewater Disposal Systems for Rural Communities:			
Water and Sewer System Improvements - Loan	10.760	N/A	\$ 1,172,000
Water and Sewer System Improvements - Grant	10.760	N/A	<u>789,086</u>
			<u>1,961,086</u>
U.S. DEPARTMENT OF JUSTICE			
Passed through the State of New Hampshire Department of Safety			
Drug Eradication Program	16.004	2017-93	<u>10,000</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through the State of New Hampshire Department of Safety			
National Priority Safety Programs:			
E-Ticket Equipment	20.616	310-17B-075	2,285
DWI Patrols	20.616	308-17B-026	6,743
Step	20.616	315-17B-039	<u>7,882</u>
			<u>16,910</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Passed through the State of New Hampshire Department of Safety			
Capitalization Grants for Clean Water State Revolving Funds	66.458	CS-330167-04	<u>695,104</u>
U.S. EMERGENCY MANAGEMENT AGENCY			
Passed through the State of New Hampshire Department of Safety			
Hazard Mitigation Grant Programs	97.039	DR-4139-HMGP-090117-ENF	<u>212,601</u>
Total Direct Funding			<u>1,961,086</u>
GRAND TOTAL			<u>\$ 2,895,701</u>



**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of Enfield under programs of the federal government for the year ended December 31, 2017. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operations of the Town, it is not intended to, and does not, present the financial position or changes in net position of the Town of Enfield.

2. Summary of Significant Accounting Policies

Expenditures included on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements and have issued our report thereon dated January 17, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the 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. 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 of this section 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described as item 2017-001 in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2017-002.

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Town of Enfield

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in Accordance
with *Government Auditing Standards***

Town of Enfield's Response to Findings

The Town's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Roberts & Greene, PLLC

Concord, New Hampshire
January 17, 2019



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for the Major Federal Program

We have audited the Town of Enfield's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Town's major federal program for the year ended December 31, 2017. The Town's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Town's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2, U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on the Major Federal Program

In our opinion, the Town of Enfield, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2017.

Report on Internal Control over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over

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**Town of Enfield
Independent Auditor's Report on Compliance for the Major Program and on
Internal Control Over Compliance Required by the Uniform Guidance**

compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Roberts & Arnone, PLLC

Concord, New Hampshire
January 17, 2019



EXHIBIT 19
TOWN OF ENFIELD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Section I – Summary of Auditor’s Results

Financial Statements

1. The auditor’s report issued contained an adverse opinion on the financial statements of the governmental activities, and an unmodified opinion on each major fund and the aggregate remaining fund information.
2. There were no material weaknesses identified in the internal control over financial reporting.
3. There was one significant deficiency identified in the internal control over financial reporting that was not considered to be a material weakness.
4. There was one instance of noncompliance material to the financial statements noted.

Federal Awards

1. There were no material weaknesses identified in the internal control over the major program.
2. There were no significant deficiencies identified in the internal control over the major program that were not considered to be material weaknesses.
3. The auditor’s report issued on compliance for the major program contained an unmodified opinion.
4. There were no audit findings required to be reported in accordance with the Uniform Guidance.
5. The program tested as a major program was CFDA No. 10.760: Water and Wastewater Disposal Systems for Rural Communities.
6. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
7. The Town of Enfield did not qualify as a low-risk auditee.

Section II – Financial Statement Findings

2017-001 Deficit Fund Balances

Criteria: Fund balance is the remaining resources after liabilities are subtracted from assets. A positive fund balance means there are more assets than liabilities, and a negative (deficit) fund balance means just the opposite. Operating with a deficit fund balance increases the likelihood that a Town would not have enough resources to pay its current liabilities.



EXHIBIT 19
TOWN OF ENFIELD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Condition: The General, Sewer and Capital Project Funds have deficit fund balances on the GAAP basis of \$327,862, \$668,605 and \$49,011, respectively.

Cause: In the General Fund, property tax receivables that are not collected within 60 days of year-end are deferred. In the Sewer Fund, expenditures have been greater than revenues for a number of years. In the Capital Project Fund, the balance has been carried forward from past years.

Effect: Deficits in fund balances increases the likelihood that the Town would have to obtain short-term financing to cover cash flows. This was the case during 2017. Deficits in funds other than the General Fund result in overdrafts of pooled cash, which are short-term loans from the General Fund to other funds, creating a decrease in assets available in the General Fund to satisfy that fund's liabilities.

Recommendation: We recommend that the Town take steps to continue increasing the fund balance in the General Fund to reach a level that would reduce the likelihood of requiring short-term financing. We further recommend that the Town establish a fund balance policy that identifies the target level of fund balance by fund, and describes the steps to be taken in situations when fund balances are above or below the targeted range.

Response: Management accepts this finding, but wishes to note that strategies were put in place beginning in the second half of 2017 (and continuing on moving forward) to address these issues. These strategies include: refraining from using available undesignated fund balance in the General Fund to reduce increases in the property tax rate; conservatively forecasting non-property tax revenue to avoid a local revenue shortfall and ensure that the property tax rate is set at a sufficient level to cover General Fund expenses, and; significantly adjusting the sewer rates (including instituting a deficit reduction surcharge with the intent of eliminating the existing Sewer Fund deficit within 5-7 years) to ensure that annual revenues reliably exceed annual expenses.

2017-002 Other Postemployment Benefits

Criteria: Government Accounting Standards Board Statement No. 45: *Accounting and Financial Reporting By Employers for Postemployment Benefits Other Than Pensions* establishes standards for the measurement, recognition, and display of expense/expenditures and related liabilities, note disclosures, and required supplementary information in the financial report of the Town. For the year ending December 31, 2018, GASB Statement No. 75: *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* will replace the requirements of GASB Statement No. 45.

Condition: The Town has not implemented either of these GASB Statements.



EXHIBIT 19
TOWN OF ENFIELD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Cause: The Town has not determined its expense/expenditures and related liabilities, note disclosures and required supplementary information as required.

Effect: The Town is receiving an adverse opinion on its governmental activities.

Recommendation: If management wishes to get an unmodified opinion on the governmental activities, the Town will have to obtain a measurement valuation to determine its liability. This can be done by an actuary or by using an alternative measurement method, as described in these GASB Statements.

Response: Management accepts this finding. It is our understanding that, because the Town does not contribute monetarily toward the health/dental insurance premiums of retired employees, the Town is subject to the *implicit rate subsidy* only. We recognize that, even though a retired/former employee would be paying 100% of their own insurance costs if they remained on the Town's plan after separating from employment with the Town, (s)he would be paying a lower premium rate because (s)he is in a pool with all employees. It is not a liability that the Town could "fund" separately, so it is not necessary (or advisable) to establish a separate trust for this purpose. The Town will explore working with an actuary to determine the value of this benefit.

Section III – Federal Award Findings and Questioned Costs

No findings



Un-Audited Consolidated Statement of Financial Position as of December 31, 2018

	This Year	Last Year	Change
Assets			
1010-01- CASH	5,252,886.09	5,045,168.58	207,717.51
1010-02- MASCOMA - TOWN CLERK	39,166.83	0.00	39,166.83
1010-03- EFTPS SAVINGS ACCOUNT	2,513.19	3,595.00	(1,081.81)
1010-04- PETTY CASH	800.00	547.06	252.94
1010-05- DEA FUNDS	1,267.00	1,266.37	0.63
1010-06- LAKEVIEW SEWER PROJECT MSB	219,625.67	163.61	219,461.86
1010-07- BACK CHECKS & DEPOSIT VARIANCE	1,224.19	141.09	1,083.10
1010-08- BANK FEES (STMT CHGS. ETC.)	(64.90)	(64.90)	0.00
1010-80- UNDEPOSITED FUNDS	(109.20)	0.00	(109.20)
1010-90- DUE TO / FROM (SYS)	0.00	0.00	0.00
1030-01- INVESTMENTS	259,223.25	255,234.91	3,988.34
1080-01- PROPERTY TAX RECEIVABLE	876,604.84	507,031.48	369,573.36
1080-04- CURRENT LAND USE TAXES	5,982.00	119.84	5,862.16
1080-05- TIMBER TAX YIELD RECEIVABLE	379.70	0.00	379.70
1080-06- EXCAVATION ACTIVITY TAX	214.28	0.00	214.28
1080-07- EXCAVATION YIELD TAX	0.00	0.00	0.00
1080-99- ALLOWANCE-UNCOLLECTABLE TAXES	(15,000.00)	(15,000.00)	0.00
1110-01- A/R TAX LIENS	279,618.65	285,569.56	(5,950.91)
1150-01- ACCOUNTS RECEIVABLE	291,782.42	290,727.13	1,055.29
1150-02- ACCOUNTS RECEIVABLE - AMBULANCE	(126,000.00)	(126,000.00)	0.00
1160-01- WATER SUPPLY SYSTEM CHGS	(1,385.40)	16,270.44	(17,655.84)
1160-02- SLC SEWER BETTERMENT A/R	2,829.60	0.00	2,829.60
1160-03- SEWER SYSTEM CHARGES	28,621.60	89,313.90	(60,692.30)
1260-01- INTERGOVERNMENTAL RECEIVABLE	229,269.09	229,269.09	0.00
1260-02- DUE FROM STATE	0.00	0.00	0.00
1310-00- DUE FROM OTHER FUNDS	(4,387.60)	(4,387.60)	0.00
1310-01- DUE FROM GENERAL FUND	3,871,053.59	1,676,868.04	2,194,185.55
1310-02- DUE FROM WATER FUND	(264,627.36)	(358,765.71)	94,138.35
1310-03- DUE FROM SEWER FUND	974,532.06	709,549.34	264,982.72
1310-04- DUE FROM GRANTS	31,574.51	2,148.61	29,425.90
1310-05- DUE FROM CAPITAL PROJECTS	1,425,141.44	48,506.00	1,376,635.44
1310-06- DUE FROM TIF DISTRICT	162,245.92	0.00	162,245.92
1310-07- DUE FROM RETIREE TRUSTS	25,400.00	0.00	25,400.00
1310-10- DUE FROM EXPENDABLE TRUST	8,725.50	8,725.50	0.00
1310-11- DUE FROM PERMANENT FUND	253.82	253.82	0.00
1670-01- DEEDED PROPERTY	18,206.94	18,206.94	0.00
Total Assets	13,597,567.72	8,684,458.30	4,913,109.42
Liabilities and Net Assets			
2020-01- ACCOUNTS PAYABLE	182,672.09	297,186.73	(114,514.64)
2025-01- A/P FWT	0.00	0.00	0.00
2025-02- A/P FICA (6.2%)	0.00	0.00	0.00
2025-03- A/P MEDICARE (1.45%)	0.00	0.00	0.00
2025-04- A/P POLICE RETIREMENT	(49,978.05)	36.18	(50,014.23)
2025-05- A/P ICMA	1.07	0.00	1.07
2025-06- A/P FLEX SPENDING ACCOUNTS	0.00	0.00	0.00
2025-07- A/P NHRS	50,028.94	(0.04)	50,028.98
2025-08- A/P DENTAL	212.13	34.57	177.56
2025-09- A/P HEALTH INS. (EMPLOYEES)	(129,968.58)	0.00	(129,968.58)
2025-10- AFLAC	50.16	50.16	0.00
2025-11- PAYROLL OVERPAYMENT DEDUCTION	0.00	0.00	0.00
2025-12- A/P LIFE AND STD	140,065.39	0.00	140,065.39
2026-01- ACCRUED PAYROLL	63,752.30	63,752.30	0.00
2026-99- EFT Clearing Account (System)	0.00	0.00	0.00
2050-00- CONTRACTS PAYABLE	547,447.80	547,447.80	0.00
2060-00- RETAINAGE PAYABLE	119,633.64	119,633.64	0.00
2070-01- ST OF NH REG. FEES COLLECTED	9,757.57	(354.11)	10,111.68
2070-02- STATE OF NH DOG FEES COLLECTED	2,453.26	2,615.76	(162.50)
2070-03- DUE TO ST OF NH FEES COLL	1,633.31	(212.00)	1,845.31
2070-07- DUE TO EASTMAN	0.00	0.00	0.00
2070-99- STATE OF NH - FEES COLLECTED	0.00	0.00	0.00
2075-01- DUE TO SCHOOL	1,135,292.39	4,285,695.08	(3,150,402.69)
2080-00- DUE TO OTHER FUNDS	2,380,324.30	444,233.24	1,936,091.06
2080-01- DUE TO GENERAL FUND	2,639,126.28	711,697.95	1,927,428.33
2080-02- DUE TO WATER FUND	48,731.41	0.00	48,731.41
2080-03- DUE TO SEWER FUND	197,622.18	22,856.00	174,766.18
2080-04- DUE TO GRANTS	34,596.90	0.00	34,596.90



	This Year	Last Year	Change
2080-06- DUE TO TIF DISTRICT	899,519.31	899,519.31	0.00
2220-01- OTHER DEFERRED REVENUE	613,245.93	613,245.93	0.00
2220-02- DEFERRED REVENUE - PREPAID TAX	360,905.19	360,905.19	0.00
2220-03- DEFERRED REVENUE - 60 DAY RULE	66,876.45	66,876.45	0.00
2230-01- NOTES PAYABLE - TANS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	9,314,001.37	8,435,220.14	878,781.23
2430-00- ENCUMBRANCE CONTROL	(5,213.40)	0.00	(5,213.40)
2440-02- NON-SPENDABLE FUND BALANCE	18,207.00	18,207.00	0.00
2450-01- RESTRICTED FUND BALANCE	530,696.78	530,696.78	0.00
2460-01- COMMITTED FUND BALANCE	169,698.84	169,698.84	0.00
2490-00- ASSIGNED FUND BALANCE	0.00	0.00	0.00
2490-01- ASSIGNED FB FOR ENCUMBRANCES	85,387.00	61,361.00	24,026.00
2530-01- UNASSIGNED/UNRESERVED FUND BALANCE	(542,236.98)	(529,589.75)	(12,647.23)
2530-99- BMSI CONTROL CLEARING	0.00	(629,188.74)	629,188.74
Change in Net Assets	<u>4,028,162.82</u>	<u>629,188.74</u>	<u>3,398,974.08</u>
Total Net Assets	<u>4,284,702.06</u>	<u>250,373.87</u>	<u>4,034,328.19</u>
Total Liabilities and Net Assets	<u><u>13,598,703.43</u></u>	<u><u>8,685,594.01</u></u>	<u><u>4,913,109.42</u></u>



2018 Tax Rate Breakdown



New Hampshire
Department of
Revenue
Administration

2018
\$26.41

Tax Rate Breakdown Enfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$4,054,024	\$538,299,168	\$7.53
County	\$1,082,458	\$538,299,168	\$2.01
Local Education	\$7,848,618	\$538,299,168	\$14.58
State Education	\$1,213,951	\$530,687,768	\$2.29
Total	\$14,199,051		\$26.41

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Eastman Village	\$27,481	\$15,438,700	\$1.78
Total	\$27,481		\$1.78

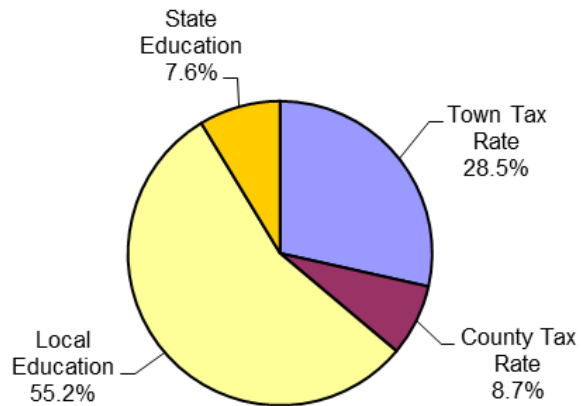
Tax Commitment Calculation	
Total Municipal Tax Effort	\$14,199,051
War Service Credits	(\$58,400)
Village District Tax Effort	\$27,481
Total Property Tax Commitment	\$14,168,132

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

10/31/2018



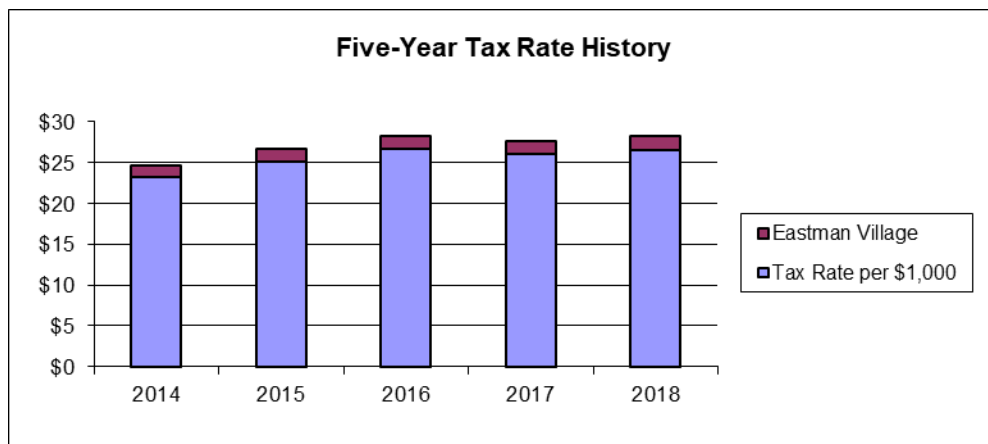
2018 Tax Rate





Five-Year Tax Rate History

Year	2014	2015	2016	2017	2018
Town Tax Rate	6.25	6.60	7.00	7.38	7.53
County Tax Rate	1.69	1.72	1.96	1.89	2.01
Local Education	12.75	14.29	15.20	14.25	14.58
State Education	2.47	2.47	2.38	2.49	2.29
Total Tax Rate	23.16	25.08	26.54	26.01	26.41
Eastman Village	1.41	1.53	1.62	1.60	1.78
Median Ratio	99.6%	96.4%	99.3%	91%	TBD





New Hampshire
Department of
Revenue Administration

2018
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	13,148.41	\$872,744	
1B	Conservation Restriction Assessment RSA 79-B	127.16	\$7,352	
1C	Discretionary Easements RSA 79-C			
1D	Discretionary Preservation Easements RSA 79-D			
1E	Taxation of Land Under Farm Structures RSA 79-F			
1F	Residential Land	6,139.52	\$209,308,739	
1G	Commercial/Industrial Land	634.43	\$15,783,901	
1H	Total of Taxable Land	20,049.52	\$225,972,736	
1I	Tax Exempt and Non-Taxable Land	5,082.20	\$15,472,969	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$284,877,500	
2B	Manufactured Housing RSA 674:31		\$4,997,700	
2C	Commercial/Industrial		\$28,891,500	
2D	Discretionary Preservation Easements RSA 79-D			
2E	Taxation of Farm Structures RSA 79-F			
2F	Total of Taxable Buildings		\$318,766,700	
2G	Tax Exempt and Non-Taxable Buildings		\$13,229,800	
Utilities & Timber			Valuation	
3A	Utilities		\$7,611,400	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5			
5	Valuation before Exemption		\$552,350,836	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0		
7	Improvements to Assist the Deaf RSA 72:38-b V			
8	Improvements to Assist Persons with Disabilities RSA 72:37-a			
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV			
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12			
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a			
11	Modified Assessed Value of All Properties		\$552,350,836	
Optional Exemptions		Amount Per	Total Grant	Valuation
12	Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13	Elderly Exemption RSA 72:39-a,b		22	\$1,221,500
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b	\$50,000	10	\$500,000
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62			
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			
20	Total Dollar Amount of Exemptions			\$1,736,500
21A	Net Valuation			\$550,614,336
21B	Less TIF Retained Value			\$12,315,168
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$538,299,168
22	Less Utilities			\$7,611,400
23A	Net Valuation without Utilities			\$543,002,936
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$530,687,768



New Hampshire
Department of
Revenue Administration

2018
MS-1

Utility Value Appraiser

New Hampshire Department of Revenue Administration

The municipality **DOES** use DRA utility values. The municipality **IS** equalized by the ratio.

Electric Company Name	Valuation
ENERGETIC ENTERPRISES INC	\$42,000
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$7,186,200
NEW HAMPSHIRE ELECTRIC COOP	\$309,400
PSNH DBA EVERSOURCE ENERGY	\$73,800
	\$7,611,400



New Hampshire
Department of
Revenue Administration

2018
MS-1

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$200	174	\$34,800
Surviving Spouse RSA 72:29-a	\$1,400	1	\$1,400
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	15	\$21,000
All Veterans Tax Credit RSA 72:28-b	\$200	6	\$1,200
		196	\$58,400

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	\$26,000
Married	\$36,000

Disabled Asset Limits	
Single	\$70,000
Married	\$70,000

Elderly Exemption Report

First-time Filers Granted Elderly
Exemption for the Current Tax Year

Age	Number
65-74	
75-79	
80+	

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year
and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	9	\$46,000	\$414,000	\$392,500
75-79	4	\$69,000	\$276,000	\$276,000
80+	9	\$92,000	\$828,000	\$553,000
	22		\$1,518,000	\$1,221,500

Income Limits	
Single	\$26,000
Married	\$36,000

Asset Limits	
Single	\$70,000
Married	\$70,000

Has the municipality adopted Community Tax Relief Incentive? RSA 79-E

Adopted? Yes Number of Structures: 1

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? RSA 79-H

Adopted? No Number of Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? RSA 79-G

Adopted? No Number of Properties:



New Hampshire
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2018
MS-1

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	657.80	\$215,241
Forest Land	10,725.55	\$582,747
Forest Land with Documented Stewardship	1,360.84	\$66,981
Unproductive Land	42.70	\$824
Wet Land	361.52	\$6,951
	13,148.41	\$872,744

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	119.06
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	
Total Number of Owners in Current Use	Owners:	264
Total Number of Parcels in Current Use	Parcels:	384

Land Use Change Tax

Gross Monies Received for Calendar Year		
Conservation Allocation	Percentage: 0.00%	Dollar Amount:
Monies to Conservation Fund		
Monies to General Fund		

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	8.10	\$1,515
Forest Land	118.66	\$5,831
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land	0.40	\$6
	127.16	\$7,352

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	119.60
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	1
Parcels in Conservation Restriction	Parcels:	1



New Hampshire
Department of
Revenue Administration

2018
MS-1

Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation

Map	Lot	Block	%	Description
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This municipality has no Discretionary Preservation Easements.

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
TIF of 2/9/2005 (3/12/2013)	3/12/2013	\$32,099,356	\$0	\$12,315,168	\$44,414,524

Note: modified 3/12/2013

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
--	---------	-------

State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357

White Mountain National Forest only, account 3186

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
--	--------

This municipality has not adopted RSA 72:74 or has no applicable PILT sources.

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
--	--------

This municipality has no additional sources of PILTs.

CURRENT USE

If you have 10 acres or more of undeveloped land you may be eligible for Current Use taxation. Deadline for application is April 15.

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

Please call the Assessor's Office for details at (603) 442-5406.



Tax Exempt Properties as of April 1, 2018

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	290,600
Chosen Vale Inc.	22-15	12,500
Dartmouth College Trustees	27-13	595,600
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, 65 parcels)		
See Schedule of Town Property on page 240 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	292,700
Mascoma Valley Reg. School Dist.	15-10	507,900
Mascoma Valley Reg. School Dist.	33-21	1,446,900
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	25,200
State of NH, DOT	22-34	32,400
State of NH	7-2	2,334



Property Owner	Map – Lot	Non-Taxable Value
State of NH	4-5	1,104
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	99,200
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	689,431
Whaleback Property Holding Trust	6-28	320,400
Total Value of Non-Taxable Property		\$29,365,769



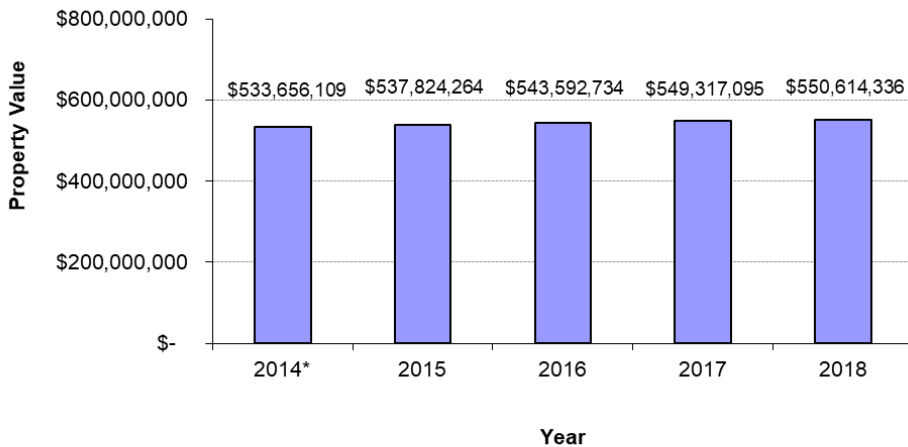
Five-Year Property Valuation History

Year	2014*	2015	2016	2017	2018
Value	533,656,109	537,824,264	543,592,734	549,317,095	550,614,336
Median Ratio**		96.4%	99.3%	95.4%	TBD
% Inc. in Value		.78%	1.06%	1.04%	.24%

*Revaluation Year

** Median 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



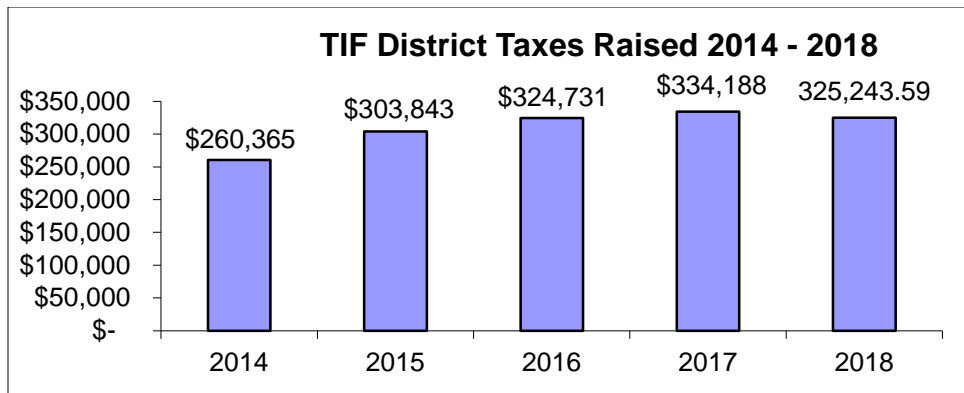


2018 Tax Increment Finance District Revenue

As of December 31, 2018

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	12,315,524
Current Assessed Value	<hr/> 44,414,524
Taxes Raised to be retained for the TIF District	325,243.59



3-Year TIF District Revenue History

	2016	2017	2018
Current Assessed Value	\$44,334,894	\$44,947,780	\$44,414,524
Taxes Raised to be Retained for the TIF District	\$324,731.00	\$334,187.50	325,243.59
Total Taxes Raised Since Inception	<hr/> \$ 2,561,271.18		



Tax Increment Finance District

As of December 31, 2018

Audited Balance as of 12/31/2017		\$ 899,519.00
Rounded to whole dollars		
Plus Taxes Raised as of 12/31/2018:		325,243.59
Subtotal		\$1,224,762.59
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>4,875.00</u>	
Total TIF Project Expenses		<u>167,120.92</u>
Un-Audited Balance of TIF Fund as of 12/31/2018		\$1,057,641.67



2018 Debt Service

Fiscal Year Ending December 31, 2018

Loan Date	Maturity Date	Purpose	Beginning Principal Balance 1/1/2018	Principal Payments & *Loan Forgiveness	Interest Payments & *Fees	Total Payments	Ending Principal Balance 12/31/2018
2002	2021	Water SRF Loan 2.976% Interest Rate Funding: User Fees	46,376.58	*2,510.14 11,594.15	*927.53 916.40	15,948.22	32,272.29
2012	2030	Sewer Directional Bore Variable up to 3.744% Funding: 50/50 Tax Levy/Sewer Fund	212,498.81	13,721.80	*4,249.98 1,835.99	19,807.77	198,777.01
2012	2022	Capital Lease DPW Vehicles 2.5% Interest Rate Funding: CIP Capital Reserves	159,968.89	28,836.63	5,441.00	34,277.63	131,132.26
2013	2043	Rt. 4 Sewer/Water Ext. 2.95% Interest Rate Funding: TIF Funds	2,865,550.87	⁽¹⁾ 2,499.27 75,237.22	87,008.70	162,245.92	2,787,814.38
2013	2024	Jones Hill Road 2.763% Interest Rate Funding: CIP CRF	185,500.00	26,500.00	5,119.35	31,619.35	159,000.00



Loan Date	Maturity Date	Purpose	Beginning Principal Balance 1/1/2018	Principal Payments & *Loan Forgiveness	Interest Payments & *Fees	Total Payments	Ending Principal Balance 12/31/2018
2014	2024	Capital Lease DPW Vehicles/Cruiser 2.78% Interest Rate Funding: CIP CRF	144,093.60	18,930.76	4,005.80	22,936.56	125,162.84
2016	2023	Capital Lease DPW Vehicles/Cruisers 3.15% Interest Rate Funding: CIP CRF	165,234.35	34,829.43	5,205.67	40,035.10	130,404.92
2016	2030	Boys Camp Bridge & Mascoma Boat Launch 2.95% Interest Rate Funding: CIP CRF	218,727.80	14,100.39	6,371.21	20,471.60	204,627.41
2017	2027	Capital Lease DPW/Police/Fire/Water & Sewer Vehicles & Equip. 3.8% Interest Rate Funding: CIP CRF	200,000.00	22,137.70	7,600.00	29,737.70	177,862.30
2018	2046	Rt. 4A Sewer Ext. (USDA) 2.25% Interest Rate Funding: Sewer Betterment Assessments	1,172,000.00	15,143.00	13,185.00	28,328.00	1,156,857.00
2019	2038	Rt. 4A Sewer Ext. (CWSRF) ⁽²⁾ 2.232% Interest Rate Funding: Sewer Betterment Assessments	1,560,777.71	45,631.05	37,184.96	82,816.01	1,515,146.66



Loan Date	Maturity Date	Purpose	Beginning Principal Balance 1/1/2018	Principal Payments & *Loan Forgiveness	Interest Payments & *Fees	Total Payments	Ending Principal Balance 12/31/2018
2018	2025	Capital Lease ⁽³⁾ DPW Truck 3.96% Interest Rate Funding: CIP CRF	170,000.00	0	0	0	170,000.00
2018	TBD	Misc. Borrowing ⁽³⁾ 2018 Town Meeting Article 6 as Amended 2.6% Interest Rate Funding CIP CRF	97,500.00	0	0	0	97,500.00
			\$7,195,885.21	\$311,671.54	\$179,051.59	\$488,223.86	\$6,884,213.67

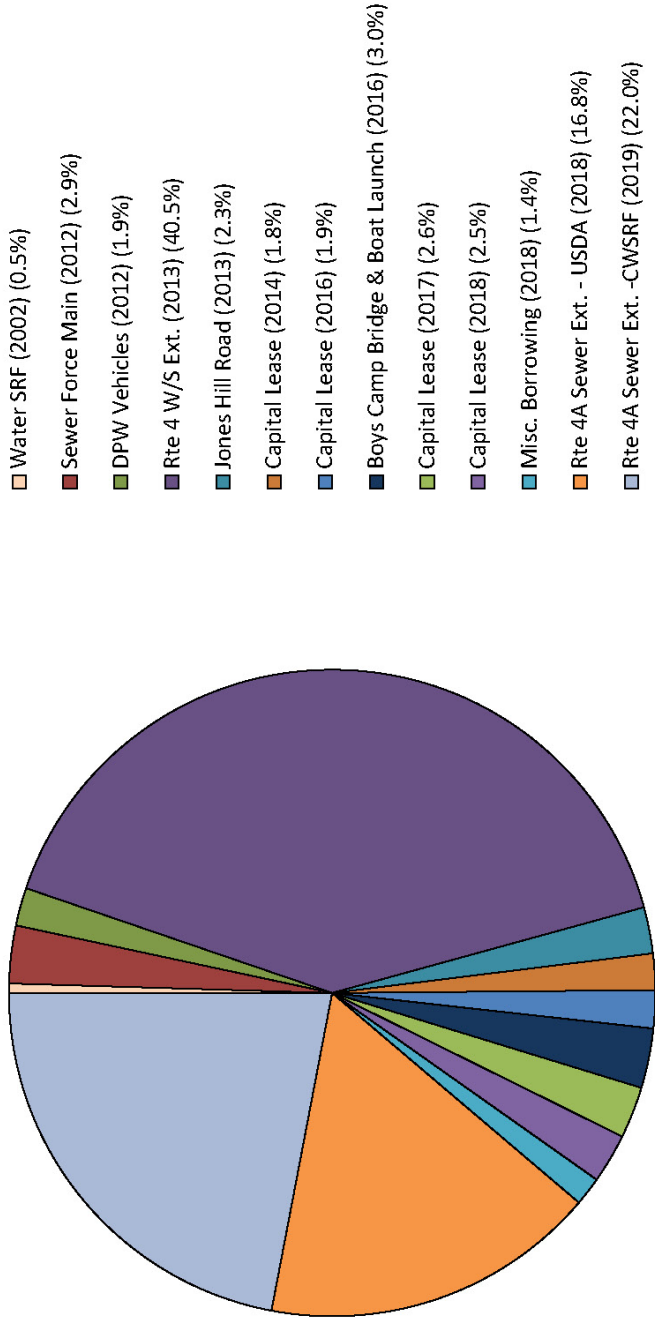
⁽¹⁾ Renegotiation of interest rate and new amortization schedule reflects a decrease in principal.

⁽²⁾ Because of a January 1 payment due date, the loan principal and interest payments due are initiated in December which will result in payoff one year ahead of official schedule (2037).

⁽³⁾ These loans have their first payment due in 2019.



Bonds & Notes Outstanding as of December 31, 2018





Debt Service Schedules

Purpose:	2002 Water State Revolving Fund Loan	
Loan Issued by	NH SRF	
Interest Rate	2.976%	
Source of Funding	User Fees	
Maturity Date	2021	
Original Amount	\$317,950.96	
Balance 12/31/2018	\$32,272.29	
Scheduled Payments:	Loan Forgiveness & Principal	Fees & Interest
2019	2,510.14	645.45
	10,757.44	637.70
2020	2,510.14	380.09
	9,502.37	375.53
2021	0	139.84
	6,992.20	137.17
Total Payments:	\$32,272.29	\$2,315.78

Purpose:	2012 Sewer Force Main	
Loan Issued by	ARRA/ NH SRF	
Interest Rate	2.864%	
Source of Funding	50/50 Tax Levy/User Fees	
Maturity Date	2030	
Original Amount	\$583,640.00 (\$291,820 after Principal Forgiveness)	
Balance 12/31/2018	\$198,777.01	
Scheduled Payments:	Principal	Fees & Interest
2019	14,114.80	3,975.54
		1,717.43
2020	14,519.05	3,693.24
		1,595.48
2021	14,934.87	3,402.86
		1,470.04
2022	15,362.60	3,104.17
		1,341.00



Purpose:	2012 Sewer Force Main	
Scheduled Payments:	Principal	Fees & Interest
2023	15,802.59	2,796.91 1,208.27
2024	16,255.18	2,480.86 1,071.73
2025	16,720.72	2,155.76 931.29
2026	17,199.61	1,821.34 786.82
2027	17,692.20	1,477.35 638.22
2028	18,198.90	1,123.51 485.36
2029	18,720.12	759.53 328.12
2030	19,256.37	385.13 166.38
Total Payments:	\$198,777.01	\$38,916.34

Purpose:	2012 Capital Lease Public Works Vehicles	
Loan Issued by	SunTrust	
Interest Rate	2.5%	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	2023	
Original Amount	\$300,000.00	
Balance 12/31/2018	\$131,132.26	
Scheduled Payments:	Principal	Interest
2019	31,053.84	3,223.79
2020	31,830.19	2,447.44
2021	32,625.94	1,651.69
2022	33,441.58	836.05
2023	2,180.71	0
Total Payments:	\$131,132.26	\$8,158.97



Purpose:		2013 Route 4 Sewer & Water Extension	
Loan Issued by		Mascoma Bank	
Interest Rate		2.95%	
Source of Funding		TIF Fund	
Maturity Date		2043	
Original Amount		\$3,200,000.00	
Balance 12/31/2018		\$2,787,814.38	
Scheduled Payments:		Principal	Interest
2019		80,005.40	82,240.52
2020		82,365.56	79,880.36
2021		84,583.15	77,662.77
2022		87,290.54	74,955.38
2023		89,865.61	72,380.31
2024		92,516.65	69,729.27
2025		95,062.33	67,183.59
2026		98,050.23	64,195.69
2027		100,942.71	61,303.21
2028		103,920.52	58,325.40
2029		106,834.78	55,411.14
2030		110,137.80	52,108.12
2031		113,386.87	48,859.05
2032		116,731.78	45,514.14
2033		120,060.11	42,185.81
2034		123,717.14	38,528.78
2035		127,366.80	34,879.12
2036		131,124.12	31,121.80
2037		134,917.61	27,328.31
2038		138,972.35	23,273.57
2039		143,072.03	19,173.89
2040		147,292.66	14,953.26
2041		151,608.73	10,637.19
2042		156,110.25	6,135.67
2043		51,878.65	0
Total Payments:		\$2,787,814.38	\$1,157,966.35



Purpose:	2013 Jones Hill Road Improvements	
Loan Issued by	Mascoma Bank	
Interest Rate	2.763%	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	2024	
Original Amount	\$265,000.00	
Balance 12/31/2018	\$159,000.00	
Scheduled Payments:	Principal	Interest
2019	26,500.00	4,393.17
2020	26,500.00	3,671.01
2021	26,500.00	2,928.78
2022	26,500.00	2,196.59
2023	26,500.00	1,464.39
2024	26,500.00	734.20
Total Payments:	\$159,000.00	\$15,388.14

Purpose:	2014 Capital Lease DPW Vehicles & Police Cruiser	
Loan Issued by	SunTrust	
Interest Rate	2.78%	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	2024	
Original Amount	\$290,000.00	
Balance 12/31/2018	\$125,162.84	
Scheduled Payments:	Principal	Interest
2019	19,457.03	3,479.53
2020	19,997.94	2,938.62
2021	20,553.88	2,382.68
2022	21,125.28	1,811.28
2023	21,712.56	1,224.00
2024	22,316.15	620.39
Total Payments:	\$125,162.84	\$12,456.50



Purpose:	2016 Capital Lease DPW Vehicles & Police Cruiser	
Loan Issued by	Farmers State Bank	
Interest Rate	3.15%	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	2023	
Original Amount	\$199,000.00	
Balance 12/31/2018	\$130,404.92	
Scheduled Payments:	Principal	Interest
2019	35,926.72	4,108.38
2020	37,058.58	2,976.52
2021	20,946.58	1,808.99
2022	21,606.49	1,149.08
2023	14,866.55	468.37
Total Payments:	\$130,404.92	\$10,511.34

Purpose:	2016 Boys Camp Road Bridge & Boat Launch	
Loan Issued by	Mascoma Bank	
Interest Rate	2.95% Adjustable ⁽¹⁾	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	2030	
Original Amount	\$250,000.00	
Balance 12/31/2018	\$204,708.67	
Scheduled Payments:	Principal	Interest
2019	14,432.69	6,038.91
2020	14,843.08	5,628.52
2021	15,296.33	5,175.27
2022	15,747.57	4,724.03
2023	16,212.12	4,259.48
2024	16,680.02	3,791.58
2025	17,182.44	3,289.16
2026	17,689.32	2,782.28
2027	18,211.16	2,260.44
2028	18,743.67	1,727.93
2029	19,301.33	1,170.27
2030	20,368.94	600.88
Total Payments:	\$204,708.67	\$41,448.75



Purpose:	2017 Capital Lease DPW/Police/Fire/Water & Sewer Vehicles & Equipment	
Loan Issued by	Farmers State Bank	
Interest Rate	3.8%	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	2027	
Original Amount	\$200,000.00	
Balance 12/31/2018	\$177,862.30	
Scheduled Payments:	Principal	Interest
2019	22,978.93	6,758.77
2020	23,852.13	5,885.57
2021	24,758.51	4,979.19
2022	16,102.60	4,038.36
2023	16,714.50	3,426.46
2024	17,349.65	2,791.31
2025	18,008.93	2,132.03
2026	18,693.27	1,447.69
2027	19,403.78	737.18
Total Payments:	\$177,862.30	\$32,196.56

Purpose:	2018 Rt. 4A Sewer Extension ⁽²⁾	
Loan Issued by	USDA	
Interest Rate	2.25%	
Source of Funding	User Assessments	
Maturity Date	2046	
Original Amount	\$1,172,000.00	
Balance 12/31/2018	\$1,156,857.00	
Scheduled Payments:	Principal	Interest
2019	30,799	25,857
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



Purpose:	2018 Rt. 4A Sewer Extension ⁽²⁾	
Scheduled Payments:	Principal	Interest
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

Purpose:	2018 Rt. 4A Sewer Extension	
Loan Issued by	NH CWSRF	
Interest Rate	2.232%	
Source of Funding	User Assessments	
Maturity Date	2038 ⁽³⁾	
Original Amount	\$1,560,777.71	
Balance 12/31/2018	\$ 1,515,146.66	
Scheduled Payments:	Principal	Interest
2019 Principal Forgiveness	244,077.77	0
2019	54,445.75	28,370.26
2020	55,660.98	27,155.03
2021	56,903.34	25,912.67
2022	58,173.41	24,642.60
2023	59,471.85	23,344.16
2024	60,799.26	22,016.75
2025	62,156.29	20,659.72



Purpose:	2018 Rt. 4A Sewer Extension	
Scheduled Payments:	Principal	Interest
2026	63,543.63	19,272.38
2027	64,961.92	17,854.09
2028	66,411.87	16,404.14
2029	67,894.19	14,921.82
2030	69,409.58	13,406.43
2031	70,958.80	11,857.21
2032	72,542.60	10,273.41
2033	74,161.75	8,654.26
2034	75,817.05	6,998.96
2035	77,509.28	5,306.73
2036	79,239.29	3,576.72
2037	81,008.05	1,808.10
Total Payments:	\$1,560,777.71	\$339,620.40

Purpose:	2018 Capital Lease DPW Dump Truck	
Loan Issued by	Farmers State Bank	
Interest Rate	3.96%	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	2025	
Original Amount	\$170,000.00	
Balance 12/31/2018	\$170,000.00	
Scheduled Payments:	Principal	Interest
2019	21,549.78	6,732.00
2020	22,403.15	5,878.63
2021	23,290.32	4,991.46
2022	24,212.61	4,069.17
2023	25,171.43	3,110.35
2024	26,168.22	2,113.56
2025	27,204.49	1,077.29
Total Payments:	\$170,000.00	\$27,972.46



Purpose:	2018 Miscellaneous Borrowing⁽⁴⁾	
Loan Issued by	Mascoma Bank	
Interest Rate	2.6%	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	To be determined	
Original Amount	\$97,500	
Balance 12/31/2018	\$97,500	
Scheduled Payments:	Principal	Interest
2019	0	2,111.34
2020	0	2,529.00
Total Payments:	\$0	\$4,640.34

⁽¹⁾ Interest rate is adjustable in years 2021 and 2026. Debt service schedule reported here is based on current interest rate for the life of the loan.

⁽²⁾ The USDA financing of this project includes a grant of approximately \$948,000.

⁽³⁾ Because of a January 1 payment due date, the loan principal and interest payments due are initiated in December which will result in payoff one year ahead of official schedule (2037).

⁽⁴⁾ 2018 Town Meeting Article 6, as amended. Interest only payments are due until the loan funds are fully distributed; a complete debt service schedule will be reported at that time.



Comparative Statement of Revenues

As of December 31, 2018

Source of Revenue	Budgeted Revenues	Actual Revenues	Difference
General Fund (01)*			
Taxes:			
Land Use Change Tax	10,000.00	32,994.00	22,994.00
Yield Taxes	8,000.00	5,039.54	(2,960.46)
Excavation Taxes	100.00	214.28	114.28
Int./Penalties: Delinq. Tax	110,000.00	78,055.99	(31,944.01)
Licenses, Permits & Fees:			
Business Licenses & Permits	100.00	122.00	22.00
Motor Vehicle Permit Fees	997,000.00	1,024,721.75	27,721.15
Building Permit Income	12,000.00	12,392.30	392.30
Dog Licenses	3,000.00	2,682.72	(317.28)
Marriage License Fees	1,000.00	997.00	(3.00)
Boat Registrations	8,000.00	6,549.22	(1,450.78)
Franchise Fees Collected	63,000.00	56,775.78	(6,224.22)
From Federal Government			
FEMA	20,000.00	79,740.30	59,740.30
From State of NH:			
Rooms & Meals Tax	237,000.00	238,830.48	1,830.48
Highway Block Grant	145,000.00	145,548.80	548.80
Charges for Services:			
Town Offices	500.00	2,794.00	2,294.00
Cemeteries	1,000.00	1,400.00	400.00
Planning Board	5,000.00	5,468.00	468.00
Zoning Board	1,200.00	2,384.00	1,184.00
Police Department	2,500.00	8,049.72	5,549.72
Ambulance	30,000.00	23,039.13	(6,960.87)
Highway	4,000.00	1,515.71	(2,484.29)
Rubbish	15,000.00	16,242.53	5,665.82
Recreation	21,000.00	15,334.15	(5,665.85)
Farmers Market	400.00	153.00	(247.00)
Old Home Days	3,500.00	3,201.00	(299.00)
Regional Recreation	34,000.00	33,335.50	(664.50)



Source of Revenue	Budgeted Revenues	Actual Revenues	Difference
General Fund	2,000.00	36,630.90	34,630.90
Miscellaneous Revenues:			
Sale/Lease of Mun. Property	10,000.00	37,876.98	27,876.98
Interest on Investments	2,500.00	9,278.88	6,778.88
Rents of Property	5,000.00	7,800.00	2,800.00
Beach Parking	0	2.00	2.00
Insurance Dividends/Reimb	6,000.00	1,697.22	(4,302.78)
Human Services	0	118.00	118.00
Other Revenue	1,000.00	46.00	(954.00)
Enfield Trail Maps	50.00	0	(50.00)
Interfund Operating Transfers			
Transfer from Trust Funds	0	253.82	253.82
Proceeds from Bonds/Notes	147,500.00	0	(147,500.00)
Voted From Fund Balance	2,000.00	0	(2,000.00)
Total General Fund (01)	\$1,907,350.00	\$1,893,328.26	(\$14,021.74)

*Exclusive of property tax revenue

Total Water Fund (02)	\$211,579.00	\$166,161.63	(\$45,417.37)
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Total Sewer Fund (03)	\$649,586.00	\$567,234.70	(\$82,351.30)
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Grant Fund (04)

DEA Grant	0	14,000.00	14,000.00
Police Grants (DEA, DWI, etc.)	0	11,814.55	11,814.55
State of NH Misc. Grants	0	5,000.00	5,000.00
Regional Recreation	0	25,000.00	25,000.00
Total Grant Fund (04)	\$0	\$55,814.55	\$55,814.55

Capital Projects Fund (05)

USDA – Route 4A Sewer Ext.	0	2,084,767.90	2,084,767.90
CWSRF – DES Lakeview	0	9,177.24	9,177.24
LVC Betterment Revenue	0	149,916.18	149,916.18
SLC Betterment Revenue	0	28,477.97	28,477.97
Interest on Sewer Ext. Acct	0	11,339.02	11,339.02
Total Cap. Proj. Fund (05)	\$0	\$2,283,678.31	\$2,283,678.31



Source of Revenue	Budgeted Revenues	Actual Revenues	Difference
Total TIF Fund (06)	\$0	\$0	\$0
*Exclusive of property tax revenues			
Grand Total All Funds	\$2,768,515.00	\$4,966,217.45	\$2,197,702.45



Summary of Receipts

As of December 31, 2018

	2017	2018
General Fund (01)		
Taxes Collected & Remitted*	5,063,223.30	4,241,000.09
Licenses Permits & Fees	1,089,244.08	1,106,284.33
From Federal Government	0	79,740.30
From State of New Hampshire	503,989.56	384,379.28
Charges for Services	105,464.24	152,747.64
Miscellaneous	115,446.50	57,120.90
Total General Fund (01)	5,863,372.81	6,021,272.54
Water Fund (02)		
Total Water Fund (02)	190,791.91	166,161.63
Sewer Fund (03)		
Total Sewer Fund (03)	\$451,302.13	567,234.70
Grant Fund (04)		
State Grants & Reimbursements	46,311.07	30,814.55
Miscellaneous Revenues	7,500.00	25,000.00
Total Grant Fund (04)	\$53,811.07	\$55,814.55

*2018 Property Taxes exclude School and County tax collections



	2017	2018
Capital Projects Fund (05)		
Payments from Other Governments	2,431,600.47	2,093,945.14
Betterment Assessment Revenue		178,394.15
Interest Earned on Deposits		11,339.02
Total Capital Projects Fund (05)	\$2,431,600.47	\$2,283,678.31
TIF District Fund (06)		
TIF Revenues from Property Taxes	334,187.50	325,243.59
Payments from State	223,103.00	0
Total TIF District Fund (06)	\$557,290.50	325,243.59
Total Receipts from all Sources:*	\$10,562,163.75	\$9,419,405.32

*Exclusive of School and County tax collections



Detailed Statement of Receipts

As of December 31, 2018

	2017	2018
<u>General Fund (01)</u>		
Taxes:		
Property Tax ⁽¹⁾	4,926,142.79	4,146,887.04
Overlay/Abatements ⁽²⁾	(27,853.01)	(27,038.07)
Land Use Change Tax	26,660.00	27,140.00
Timber Tax Yield Taxes	10,038.68	5,039.54
Excavation Tax	118.86	4.96
Interest/Penalties on Delinquent Taxes	128,115.98	88,966.62
Total Taxes	5,063,223.30	4,241,000.09
Licenses, Permits & Fees:		
Business Licenses & Permits	86.00	122.00
Motor Vehicle Permit Fees	1,003,630.81	1,024,721.75
Building Permits	10,278.06	12,392.30
Dog Licenses	3,177.00	2,682.72
Marriage Licenses	1,070.00	997.00
Boat Registrations	7,771.53	6,549.22
Miscellaneous Town Clerk Fees	1,336.00	2,033.56
Pole Licensing Fee	0	10.00
Franchise Fees Collected	61,894.68	56,775.78
Total Licenses, Permits & Fees	1,089,244.08	1,106,284.33
From Federal Government:		
FEMA	0	79,740.30
From State of New Hampshire:		
State Rooms & Meals Tax	238,612.38	238,830.48
State Highway Block Grant	143,216.85	145,548.80
NH Highway Grant (SB 38)	122,160.33	0
Total From State of New Hampshire	503,989.56	384,379.28

⁽¹⁾ 2018 Property Taxes exclude School and County tax collections

⁽²⁾ See also Detailed Statement of Payments



	2017	2018
Charges for Services:		
Income from Departments		
Town Offices	842.00	2,794.00
Cemeteries	1,050.00	1,400.00
Planning Board	4,972.75	5,468.00
Zoning Board	1,091.00	2,384.00
Police Department	2,668.06	8,049.72
Fire Department	307.00	0
Ambulance	24,760.88	23,039.13
Highway	1,722.80	1,515.71
Rubbish	14,084.03	16,242.53
Recreation	18,430.05	15,334.15
Highway Base Mapping Revenue	150.00	0
Farmers Market	160.00	153.00
Old Home Days	3,637.00	3,201.00
Regional Recreation	30,411.00	33,335.50
General Fund/Miscellaneous	(1,222.33)	36,630.90
General Fund – Cemetery Lot Sales ⁽³⁾	2,400.00	3,200.00
Total Charges for Services	105,464.24	152,747.64
Miscellaneous:		
Sale/Lease of Municipal Property	58,346.84	37,876.98
Interest on Investments	5,771.29	9,278.88
Rent of Municipal Property	4,750.00	7,800.00
Beach Parking	35.00	2.00
Insurance Dividends/Reimbursements	24,904.17	1,697.22
Vendor Discounts Taken	1.87	0
Human Services Contributions/Rev.	0	118.00
Miscellaneous Revenues	106.34	46.00
Enfield Trail Map Revenue ⁽³⁾	52.00	48.00
Transfers from Trust Funds	0	253.82
Other Long-Term Financial Sources	21,478.99	0
Total Miscellaneous	115,446.50	57,120.90
Total General Fund (01)	\$6,877,367.68	\$6,021,272.54

⁽³⁾ Revenues are transferred to Expendable Trust Funds at year end.



	2017	2018
Water Fund (02)		
Revenues from Enterprise Funds:		
User Fees	180,992.33	157,452.44
Late Fees	7,995.50	8,709.19
Water Hookup Fees	1,575.00	0
Miscellaneous Revenue	229.08	0
Total Water Fund (02)	\$190,791.91	\$166,161.63
Sewer Fund (03)		
Bounced Check Fees	25.00	0
Revenues from Enterprise Funds:		
User Fees	434,041.01	545,702.54
Late Fees	15,661.12	16,507.16
Sewer Hookup Fee	1,575.00	5,025.00
Total Revenues from Enterprise Funds	451,277.13	567,234.70
Total Sewer Fund (03)	\$451,302.13	\$567,234.70
Grant Fund (04)		
State Grants & Reimbursements:		
DEA Grant	0	14,000.00
Police Grants	34,910.07	11,814.55
State of NH Misc. Grants	0	5,000.00
NH New Visions Grant	11,401.00	0
Total State Grants & Reimbursements:	46,311.07	30,814.55
Miscellaneous Revenues:		
Regional Recreation Grant	7,500.00	25,000.00
Total Grant Fund (04)	\$53,811.07	\$55,814.55



	2017	2018
Capital Projects Fund (05)		
Payments from Other Governments:		
USDA Rte. 4A Sewer Extension	0	2,084,767.90
CWSRF–DES Rte. 4A Sewer Ext.	2,431,600.47	9,177.24
Total Payments from Other Gov'ts:	2,431,600.47	2,093,945.14
Betterment Assessment Revenue:		
Lakeview Betterment Assessments		149,916.18
Shaker Landing Betterment Assess.		28,477.97
Total Betterment Assessment Revenue:		178,394.15
Interest Earned on Deposits		11,339.02
Total Capital Projects Fund (05)	\$2,431,600.47	\$2,283,678.31
TIF District Fund (06)		
Property Taxes: TIF Revenues	334,187.50	325,243.59
Payments from State:		
Lovejoy Brook Bridge	212,601.00	0
State Aid Grant (Wastewater)	10,502.00	0
Total Payments from State:	223,103.00	0
Total TIF District Fund (06)	\$557,290.50	\$325,243.59
Total Receipts From All Sources:*	\$10,562,163.76	\$9,419,405.32

*Excludes School and County tax collections



Comparative Statement of Appropriations & Expenditures

As of December 31, 2018

Title of Appropriations	Appropriation	Expenditure	Difference
General Fund (01)			
Executive Office	210,950.00	210,087.22	862.78
Election, Reg. & Vital Stats	86,606.00	95,011.38	(8,405.38)
Financial Administration	293,985.00	267,353.62	26,631.38
Revaluation	33,000.00	33,000.00	0
Legal Expense	21,000.00	21,764.65	(764.65)
Personnel Administration	1,122,908.00	995,994.48	126,913.52
Planning & Zoning	86,772.00	90,590.55	(3,818.55)
Gen. Gov't. Bldgs & Grounds	173,400.00	152,867.07	20,532.93
Cemeteries	7,100.00	6,354.39	745.61
Insurance	52,000.00	48,253.00	3,747.00
Other General Government	27,000.00	25,500.00	1,500.00
Police Department	729,381.00	677,371.28	52,009.72
Ambulance	145,195.00	114,734.90	30,460.10
Fire Department	125,904.00	96,532.38	29,371.62
Building Inspection	75,672.00	78,019.91	(2,347.91)
Emergency Management	2,500.00	0	2,500.00
Dispatch Services	81,720.00	81,069.51	650.49
Highway Administration	602,815.00	579,575.08	23,239.92
Highways & Streets	566,400.00	559,754.90	6,645.10
Street Lighting	31,000.00	29,572.10	1,427.90
Sanitation Administration	55,406.00	40,934.61	14,471.39
Solid Waste Collection	334,500.00	287,906.35	46,593.65
Solid Waste Disposal	135,300.00	119,071.48	16,228.52
Health Department	350.00	203.24	146.76
Animal Control Expense	2,000.00	2,000.00	0
Human Services Admin.	14,877.00	12,142.16	2,734.84
Human Services Direct Assist.	20,150.00	15,895.92	4,254.08
Intergov't Welfare Payments	37,012.00	37,012.00	0
Parks & Recreation	114,531.00	72,989.34	41,541.66
Library	175,518.00	159,205.74	16,312.26
Patriotic Purposes	750.00	685.06	64.94
Other Culture & Recreation	3,010.00	3,920.72	(910.72)
Conservation Commission	2,415.00	1,658.39	756.61
Economic Development	150.00	195.00	(45.00)
Debt Service	16,904.00	9,903.88	7,000.12



Title of Appropriations	Appropriation	Expenditure	Difference
Capital Outlay	173,500.00	97,450.96	76,049.04
Transfer to Capital Reserve	319,968.00	319,968.00	0
Transfer to Expendable Trusts	27,400.00	2,400.00	25,000.00
Total General Fund	5,909,049.00	5,346,949.27	562,099.73
Water Fund (02)			
Personnel Administration	48,677.00	32,289.28	16,387.72
Water Administration	98,564.00	78,803.95	19,760.05
Water Fund Services	50,900.00	26,240.48	24,659.52
Debt Service	13,438.00	13,438.08	(.08)
Capital Outlay	0	524.00	(524.00)
Transfers to Capital Reserve	0	25,000.00	(25,000.00)
Total Water Fund	211,579.00	176,295.79	35,283.21
Sewer Fund (03)			
Personnel Administration	38,228.00	23,600.91	14,627.09
Sewer Administration	66,914.00	51,572.39	15,341.61
Sewer Collection & Disposal	532,700.00	427,951.03	104,748.97
Debt Service	11,744.00	9,903.89	1,840.11
Capital Outlay	30,000.00	0	30,000.00
Total Sewer Fund	679,586.00	513,028.22	166,557.78
Grant Fund (04)			
Financial Administration	3,000.00	0	3,000.00
Personnel Administration	0	21,836.93	(21,836.93)
Police Grants	0	21,428.49	(21,428.49)
Other Grants	0	105,459.36	(105,459.36)
Total Grant Fund⁽¹⁾	3,000.00	150,724.78	(\$147,724.78)
Capital Projects Fund (05)			
Legal Expenses	0	21,603.36	(21,603.36)
Debt Service	0	1,011,144.01	(1,011,144.01)
Route 4A Sewer Extension	0	1,048,109.61	(1,048,109.61)
Shaker Landing Sewer Ext.	0	395,900.34	395,900.34
Total Capital Projects Fund⁽²⁾	0	2,476,757.32	(2,476,757.32)
TIF District Fund (06)			
Debt Service	162,246.00	162,245.92	.08
Lovejoy Brook Bridge	0	4,875.00	(4,875.00)
Total TIF District Fund	162,246.00	167,120.92	(4,874.92)
Total All Funds	\$6,965,460.00	\$8,830,876.30	(\$1,865,416.30)

⁽¹⁾ Offset by grant revenues

⁽²⁾ Offset by loans, grants, principal forgiveness, and betterment assessments



Summary of Payments

As of December 31, 2018

General Fund (01)

	2017	2018
General Government:		
Executive Office	216,970.34	210,087.22
Election, Registration & Vital Statistics	67,568.47	95,011.38
Financial Administration (& Technology)	242,577.06	267,353.62
Revaluation	30,000.00	33,000.00
Legal Expense	32,212.95	21,764.65
Personnel Administration	1,055,503.55	995,994.48
Planning & Zoning	82,722.52	90,590.55
General Gov't Buildings & Grounds	152,029.54	152,867.07
Cemeteries	5,808.00	6,354.39
Property-Liability Insurance	42,287.00	48,253.00
Other General Government	24,000.00	25,500.00
Total General Government	1,959,740.83	1,946,776.36
Public Safety:		
Police Department	711,296.36	677,371.28
Ambulance	121,182.48	114,734.90
Fire Department	106,066.64	96,532.38
Building Inspection	72,621.24	78,019.81
Dispatch Services	78,939.94	81,069.51
Total Public Safety	1,090,106.66	1,047,727.88
Highways & Grounds:		
Highway Administration	570,092.53	579,575.08
Highways & Streets	515,728.57	559,754.90
Total Highways & Grounds	1,085,821.10	1,139,329.98
Street Lighting:	31,953.91	29,572.10



	2017	2018
Sanitation:		
Sanitation Administration	57,967.90	40,934.61
Solid Waste Collection	290,123.58	287,906.35
Solid Waste Disposal	115,054.76	119,071.48
Total Sanitation	463,146.24	447,912.44
Health & Human Services:		
Health	199.58	203.24
Animal Control Expense	2,000.00	2,000.00
Human Services Administration	12,514.79	12,142.16
Human Services Direct Assistance	11,714.13	15,895.92
Regional Associations	33,200.00	37,012.00
Total Health & Human Services	59,628.50	67,253.32
Culture, Recreation & Conservation:		
Parks & Recreation	75,188.00	72,989.34
Library	157,446.80	159,205.74
Patriotic Purposes	608.94	685.06
Other Culture & Recreation	5,064.86	3,920.72
Conservation	436.43	1,658.39
Total Cultural, Rec. & Conservation	238,745.03	238,459.25
Economic Development:	5,001.00	195.00
Debt Service:	25,679.17	9,903.88
Capital Outlay:		
Land & Improvements	0	3,400.00
Machinery, Vehicles & Equipment	(41,000.00)	0
Buildings	51,932.50	8,770.46
Improvements: Other	35,514.20	85,280.50
Total Capital Outlay	46,446.70	97,450.96
Miscellaneous:	368,878.22	322,368.00
Payments to other Governments:	10,514,989.70	9,752,553.41
Total General Fund (01)	\$15,829,714.66	\$15,099,502.68



	2017	2018
<u>Water Fund (02)</u>		
Personnel Administration:	23,305.60	32,289.28
Water Distribution & Treatment:		
Water Administration	78,261.66	78,803.95
Water Operations	29,996.88	26,240.48
Total Water Distribution & Treatment	108,258.54	105,044.43
Debt Service:	14,651.35	13,438.08
Capital Outlay:		
Machinery, Vehicles & Equipment	6,500.00	0
Miscellaneous:	25,000.00	25,000.00
Total Water Fund (02)	\$177,715.49	\$176,295.79

<u>Sewer Fund (03)</u>		
Personnel Administration:	15,754.60	23,600.91
Sanitation:		
Sanitation Administration	47,387.98	51,572.39
Sewer Operations	430,118.27	427,951.03
Total Sanitation	477,506.25	479,523.42
Debt Service:	9,903.88	9,903.89
Capital Outlay:		
Machinery, Vehicles & Equipment	4,235.00	0
Total Sewer Fund (03)	\$507,399.73	\$513,028.22



	2017	2018
<u>Grant Fund (04)</u>		
General Government:		
Executive: New Visions Grant	11,047.18	0
Personnel Administration	1,863.64	3,067.23
Total General Government	12,910.82	3,067.23
Public Safety: Police Department	39,242.92	23,428.49
Parks & Recreation:	20,588.68	18,769.70
Other Grants:	0	105,459.36
Total Grant Fund (04)	\$72,742.42	\$150,724.78
<u>Capital Projects Fund (05)</u>		
Legal Services:	8,618.17	21,603.36
Debt Service	0	1,011,144.01
Capital Outlay: Improvements: Other:	1,947,363.13	1,444,009.95
Total Cap. Proj. Fund (05)	\$1,955,981.30	\$2,476,757.32
<u>TIF District Fund (06)</u>		
Debt Service	162,245.92	162,245.92
Capital Outlay: Improvements: Other	246,762.61	4,875.00
Total TIF District Fund (06)	\$409,008.53	\$167,120.92
Total Payments – All Funds:	\$18,952,562.13	\$18,583,429.71



Detailed Statement of Payments

As of December 31, 2018

General Fund (01)

General Government

	2017	2018
Executive Office:		
Selectmen's Salaries	9,000.00	9,000.00
Telephone/Communications	2,145.59	2,120.14
Meeting/Hearing Records	1,008.00	1,152.00
Employee Search Services	0	6,124.97
Internet	3,700.96	4,887.76
Recruiting/Public Information	385.66	1,046.62
Printing	12,610.43	12,190.04
Dues	4,451.00	4,603.00
Travel	319.50	1,280.66
Office Supplies	925.19	931.53
Postage	499.99	597.76
Law Books/References	753.90	513.05
Miscellaneous	1,531.08	1,056.45
New Equipment	0	499.97
Professional Development	2,024.06	2,940.32
Executive Personnel	158,318.94	157,955.53
Moderator & Asst. Moderator	657.00	2,102.42
Town Manager Search	17,554.04	0
Town Meeting	1,085.00	1,085.00
Total Executive Office	216,970.34	210,087.22
Election, Registration & Vital Statistics:		
Town Clerk Salary	13,254.05	47,889.94
Deputy Town Clerk Salary	36,814.48	21,781.29
Telephone/Communications	404.11	428.83
Recruiting/Public Information	166.69	159.28
Dues	20.00	40.00
Travel	165.32	239.25
Office Supplies	1,936.45	2,144.04
Postage	2,200.61	2,172.20



	2017	2018
Election, Reg. & Vital Stats., continued		
Repairs & Service Contracts	5,478.65	10,992.20
Professional Development	728.00	150.00
Supervisors of the Checklist	3,441.99	3,441.99
Ballot Clerks	819.12	1,784.23
Election Expenses	400.00	2,498.13
Ballots & Checklists	1,739.00	1,290.00
Total Election, Reg. & Vital Stats.	67,568.47	95,011.38
Financial Administration:		
Financial Personnel	108,987.62	111,061.59
Contracted Services	1,467.34	250.00
Overtime – Finance	140.68	0
Bank Fees	28.99	213.29
Telephone/Communications	1,158.20	1,194.15
Dues	100.00	95.00
Travel	190.25	163.50
Printed Forms	1,347.50	3,643.44
Office Supplies	2,118.53	3,694.00
Postage	8,267.86	8,147.01
Repairs & Service Contracts	13,423.69	7,412.31
Miscellaneous	67.80	6.29
New Equipment	199.99	1,792.86
Professional Development	65.00	280.00
Audit	18,427.00	20,300.00
Overtime – Assessing	109.68	0
Transfers/Deeds	3,315.89	1,232.99
Tax Mapping	3,600.00	5,900.00
Travel – Assessing	486.85	445.03
Professional Development–Assessing	699.90	75.00
Tax Collector Salary	39,185.46	39,921.84
Deputy Tax Collector Salary	2,309.31	0
Overtime – Tax Collector	0	248.72
Travel – Tax Collector	145.89	82.84
Prof. Development–Tax Collector	490.00	25.00
Treasurer Salary	9,250.02	9,383.02
Town Office Hardware & Software	5,985.00	7,222.23
DPW Hardware & Software	350.00	200.00
Police Hardware & Software	1,770.00	130.00



	2017	2018
Financial Administration, continued:		
Library Hardware	996.48	1,000.00
Repairs & Service Contracts	11,053.00	14,162.00
Trustee of Trust Funds	1,578.77	1,578.77
Budget Committee	668.42	454.67
Overlay	4,000.00	27,038.07
Total Financial Administration	242,577.06	267,353.62
Revaluation: Contracted Services:	30,000.00	33,000.00
Legal Expense:		
Legal Advice	11,435.60	15,765.85
Legal Defense	20,777.35	4,200.55
Interpret RSA/Contracts	0	1,798.25
Total Legal Expense	32,212.95	21,764.65
Personnel Administration:		
Employer Paid FICA	87,052.74	90,185.75
Employer Paid Medicare	27,665.88	27,883.89
Unemployment Compensation Insurance	1,032.00	0
Workers' Compensation Insurance	67,147.00	63,886.00
New Hire/Physicals	0	62.00
Drug & Alcohol Testing	973.00	1,073.00
Health Insurance	560,593.47	490,798.64
Delta Dental	12,536.91	12,185.79
Life/Disability Insurance	11,114.44	17,763.36
Employer Paid Retirement - NHRS	273,276.29	277,920.44
Employer Paid ICMA	9,672.32	9,654.80
Employee HRA	2,521.25	3,163.51
HRA Admin Fees	1,854.00	1,389.30
Section 125 FSA Admin Fees	64.25	28.00
Total Personnel Administration	1,055,503.55	995,994.48
Planning & Zoning:		
Planning Expense:		
Planning Board Personnel	56,476.51	70,983.77
Filing Mylars	387.56	155.00
Telephone/Communications	430.82	448.67
Meeting/Hearing Records	74.26	0
Lake Monitoring	3,380.00	2,880.00



	2017	2018
Planning & Zoning, continued:		
Internet	239.88	239.88
Recruiting/Public Information	697.25	1,398.28
Printing	12.00	0
Dues	7,547.79	7,611.94
Travel	327.41	488.94
Office Supplies	646.67	453.19
Postage	1,109.34	1,591.63
Repairs & Service Contracts	1,147.67	1,363.93
Law Books/References	137.00	0
Professional Development	60.00	55.00
Zoning Expense:		
Zoning Administrator	8,509.29	0
Telephones/Communications	124.84	98.13
Meetings / Hearing Records	0	648.00
Recruiting/Public Information	179.28	673.06
Travel	159.52	91.06
Office Supplies	578.52	1,039.41
Postage	341.91	315.66
Professional Development	155.00	55.00
Total Planning & Zoning:	82,722.52	90,590.55
General Government Buildings:		
Whitney Hall Maintenance	12,915.32	10,319.91
Contracted Services	34,700.90	28,096.32
Utilities-Electric	32,962.17	35,058.83
Heating Oil	19,469.91	27,615.58
Water/Sewer Usage	5,924.04	7,546.60
Heating Gas	17,721.92	19,470.35
Chemical Toilet Rental	5,068.35	5,578.32
Community Building Maintenance	12,737.67	6,701.96
Energy Committee	1,176.00	1,783.39
DPW Facility Maintenance	7,892.85	9,111.90
Center Hall	89.60	0
Transfer Station	99.94	27.58
Reservoirs & Dams	1,270.87	1,150.00
Depot Street Ambulance Building	0	406.33
Total General Government Buildings	152,029.54	152,867.07



	2017	2018
Cemeteries:		
Office Supplies	171.19	178.03
Cemetery Grounds Supplies	2,278.08	2,005.16
Miscellaneous	3,202.76	4,171.20
Supplies	155.97	0
Total Cemeteries	5,808.00	6,354.39
Property-Liability Insurance:	48,287.00	48,253.00
Other Gen. Gov't Cable Access Channel:	24,000.00	25,500.00

Public Safety

Police Department:		
Personnel: Full-time	514,991.47	487,275.13
Personnel: Part-time	19,981.46	16,963.91
Contracted Services	63,652.81	68,892.00
Overtime	25,823.31	25,658.39
Telephone/Communications	13,624.37	15,183.29
New Hire/Physicals	500.00	750.00
Internet	2,248.83	1,792.53
Recruiting/Public Information	0	164.18
Dues	940.41	817.91
Travel	419.58	92.88
Office Supplies	3,934.34	5,224.02
Postage	328.71	234.96
Repairs & Service Contracts	6,135.62	4,737.55
Gasoline	20,631.71	18,539.52
Vehicle Repairs/Maintenance	15,444.85	10,106.20
Books/Periodicals	227.21	869.70
Uniforms	3,809.63	5,185.38
Police Health & Safety	0	1,750.00
Investigative Funds	1,022.31	2,405.22
New Equipment	4,009.88	812.88
Professional Development	2,606.96	1,261.14
Training	5,863.00	5,814.34
Police Reimbursable Projects	309.92	881.88
Police Facility	4,789.98	1,958.27
Total Police Department	711,296.36	677,371.28



	2017	2018
Ambulance:		
Mutual Aid Ambulance Services	56,145.00	62,415.00
Ambulance Personnel	11,554.00	15,054.70
Part-Time On-Call/Volunteer	25,301.51	13,386.63
Contracted Services	1,523.62	1,612.74
Telephone/Communications	2,506.32	2,876.87
New Hire Physical/Medical	296.00	1,124.00
Internet	1,079.40	1,079.40
Supplies	5,932.88	5,730.25
Oxygen	1,439.60	1,621.68
Office Supplies	335.70	339.03
Repairs & Service Contracts	230.27	0
Gasoline	0	305.32
Diesel Fuel	492.71	273.31
Vehicle Repairs/Maintenance	5,680.95	138.18
Uniforms & Safety Gear	0	403.84
Ambulance Health & Safety	0	2,388.45
Miscellaneous	617.35	0
New & Replacement Equipment	1,152.17	1,435.50
Continuing Education	6,895.00	4,550.00
Total Ambulance	121,182.48	114,734.90
Fire Department:		
Fire Inspection (Building Inspector)	7,021.86	5,357.81
Firefighters Services	28,010.25	27,135.49
Fire Wards' Salaries	100.50	91.14
Telephone/Communications	3,213.65	3,877.73
New Hire Physical/Medical	0	121.00
Internet	2,158.80	2,158.80
Dues	2,455.00	2,085.00
Supplies	4,319.50	2,771.40
Office Supplies	251.66	56.08
Repairs & Service Contracts	4,458.79	4,660.51
Gasoline	1,746.00	1,553.68
Diesel Fuel	889.94	901.73
Vehicle Repairs/Maintenance	8,372.31	7,181.10
Clothing	11,058.66	6,941.95
Fire Health & Safety	174.00	0
New & Replacement Equipment	22,715.77	20,761.16



	2017	2018
Fire Department, continued:		
Training	4,850.00	4,850.00
Fire Stations Building Maintenance	4,269.95	6,027.80
Total Fire Department	106,066.64	96,532.38
Building Inspection:		
Building Inspection Personnel	68,953.37	73,529.60
Telephone/Communications	359.82	419.72
Internet	239.88	239.88
Dues	410.00	410.00
Travel	1,469.43	1,511.26
Office Supplies	187.18	95.72
Postage	38.12	41.69
Repairs & Service Contracts	943.44	1,772.04
Professional Development	20.00	0
Total Building Inspection	72,621.24	78,019.81
Dispatch Services:	78,939.94	81,069.51

Highways & Streets

Highway Administration:		
Personnel: Full Time	476,497.37	490,123.35
Personnel: Part Time	40,488.82	40,538.25
Contracted Services	75.00	0
Overtime	34,112.32	32,991.72
Survey & Engineering	3,350.00	0
Telephone/Communications	4,989.26	5,375.02
New Hire Physical/Medical	58.00	171.00
Internet	479.88	479.88
Recruiting/Public Information	420.30	254.80
Dues	190.00	215.00
Travel – Highway Admin	492.03	459.05
Travel – Highway & Grounds	648.65	68.67
Office Supplies	499.21	836.97
Postage	43.38	30.39
Repairs & Service Contracts	584.77	612.13
Uniforms & Safety Gear	5,081.31	5,457.98
Health & Safety – Highway & Grounds	0	495.87
Professional Development – Hwy Admin	192.23	320.00



	2017	2018
Highway Administration, continued:		
Professional Dev. – Hwy & Grounds	1,890.00	1,145.00
Total Highway Administration	570,092.53	579,575.08
Highways & Streets:		
Contracted Services	2,566.33	10,786.42
Gasoline	5,753.17	5,737.28
Diesel Fuels	39,492.43	49,419.24
Vehicle/Equip. Repairs/Maintenance	84,360.74	89,479.22
Pavement Maintenance	156,640.41	172,446.13
New & Replacement Equipment	7,725.15	9,874.28
Equipment Rental	5,250.50	1,859.00
Field Supplies	17,065.43	18,128.50
Aggregate & Fill Materials	39,185.04	40,210.36
Gravel Road Surface Treatment	18,552.24	10,999.80
Public Works Maintenance	1,100.00	(306.30)
Signs & Markings	6,636.60	6,943.87
Vegetation Management	9,300.00	8,561.53
Winter Salt and Chemicals	81,819.03	88,323.47
Winter Sand	40,281.50	47,292.10
Total Highways & Streets	515,728.57	559,754.90
Street Lighting:	31,953.91	29,572.10

Sanitation

Sanitation Administration:		
Sanitation Personnel	37,435.74	14,646.84
Sanitation Part-Time	11,528.32	16,027.82
Sanitation Overtime	6,029.44	8,561.27
Telephone/Communications	805.11	722.19
Recruiting/Public Information	530.85	240.17
Dues	320.74	370.74
Travel	242.86	113.23
Postage	0	2.35
Uniforms & Safety Gear	749.84	0
Professional Development	325.00	250.00
Total Sanitation Administration	57,967.90	40,934.61



	2017	2018
Solid Waste Collection:		
MSW Contracts	274,275.79	274,497.66
MSW Hauling	7,781.28	11,967.77
Supplies	1,426.61	1,296.94
MSW (Fuel/Oil/Enviro. Fees)	7.40	0
Equipment Repairs/Maintenance	4,363.48	0
New & Replacement Equipment	0	143.98
Recycling Contracts	2,269.02	0
Total Solid Waste Collection	290,123.58	287,906.35
Solid Waste Disposal:		
Landfill Costs	81,916.63	83,633.53
Landfill Tickets	(690.00)	350.00
PAYT (Pay As You Throw)	(90.00)	(140.00)
Recycling Processing	31,532.99	31,965.74
Household Hazardous Waste	2,385.14	3,262.21
Total Solid Waste Disposal	115,054.76	119,071.48

Health & Human Services

Health Department:		
Dues	35.00	35.00
Office Supplies	1.54	6.35
Postage	.92	6.67
Repairs & Service Contracts	162.12	155.22
Total Health Department	199.58	203.24
Animal Control Expense:	2,000.00	2,000.00
Human Services Administration:		
Human Services Personnel	11,193.55	10,947.85
Telephone/Communications	1,082.06	979.35
Travel	71.36	26.15
Office Supplies	120.98	37.32
Postage	6.84	6.49
Law Books/Reference	40.00	40.00
Professional Development	0	105.00
Total Human Services Administration	12,514.79	12,142.16



	2017	2018
Human Services Direct Assistance:		
Rx & Medical	0	220.40
Rent	8,374.00	15,275.52
Food/Household	2,000.00	1,000.00
Utilities – Electric	495.13	342.82
Fuel	(150.00)	(342.82)
Miscellaneous	1,095.00	800.00
Donations	(100.00)	(1,400.00)
Total Human Services Direct Assistance	11,714.13	15,895.92
Intergovernmental Welfare Payments:		
Advance Transit	5,100.00	5,100.00
Visiting Nurse Alliance of VT & NH	12,440.00	13,440.00
Senior Citizens Council	7,000.00	7,500.00
WISE	2,200.00	2,200.00
West Central Services	1,500.00	2,500.00
CASA	500.00	0
Public Health Council (MVHI)	3,460.00	3,472.00
Tri-Country CAP	1,000.00	1,300.00
Headrest	0	1,500.00
Total Intergov't Welfare Payments:	33,200.00	37,012.00

Culture, Recreation & Conservation

Parks & Recreation:		
Recreation Personnel	27,299.96	24,129.85
Training	1,654.00	55.00
Recreation Programming	8301.68	7,211.22
Telephone/Communications	467.38	505.63
New Hire Physical/Medical	342.00	62.00
Recruiting/Public Information	957.00	2,544.00
Winter Recreation	0	334.06
Clothing/Uniform Recreation	755.28	105.00
Miscellaneous	345.00	205.95
Professional Development	100.00	0
Summer Program	4,040.07	3,533.12
Park Maintenance	4,766.60	2,540.50
Beach Maintenance	551.89	171.63
Regional Recreation Personnel	2,475.45	1,025.33



	2017	2018
Parks & Recreation, continued:		
Regional Recreation Programming	22,932.18	30,548.07
Programming Supplies	199.51	17.98
Total Parks & Recreation	75,188.00	72,989.34
Library:		
Library Personnel	122,578.48	98,250.22
Library Personnel: Part Time	0	25,042.25
Telephone/Communications	1,345.50	1,415.86
New Hire/Physical/Medical	47.00	94.00
Meeting/Hearing Records	0	45.00
Internet	1,200.96	887.76
Dues	294.00	344.00
Travel	61.53	54.00
Office Supplies	1,429.63	1,294.01
Postage	207.19	273.75
Repairs & Service Contracts	3,064.00	5,619.35
Books	24,585.83	23,946.53
Miscellaneous	113.26	0
Professional Development	475.00	235.00
Library Programming	2,044.42	1,704.01
Total Library	157,446.80	159,205.74
Patriotic Purposes:	608.94	685.06
Other Culture & Recreation:		
Miscellaneous/Reimbursables	376.48	54.72
Special Projects	1,000.00	0
Old Home Days	2,793.78	3,201.00
Historical Records Clerk	610.00	610.00
Office Supplies	154.65	0
Books	129.95	55.00
Total Other Culture & Recreation	5064.86	3,920.72
Conservation Commission:		
Meeting/Hearing Records	72.10	126.00
Dues	333.00	0
Supplies	0	83.90
Office Supplies	1.33	.49
Miscellaneous	30.00	0



	2017	2018
Conservation Commission, continued:		
Professional Development	0	198.00
Conservation Fund	0	1,250.00
Total Conservation Commission	436.43	1,658.39

Economic Development

Economic Development:		
Dues	0	195.00
Office Supplies	1.00	0
Enfield Village Association	5,000.00	0
Total Economic Development	5,001.00	195.00

Debt Service

Debt Service:		
Principal Expense	15,399.02	6,860.90
Interest--Long-term Bonds & Notes	1,346.83	917.99
Interest--Tax Anticipation Note	6,674.94	0
Loan Fees	2,258.38	2,124.99
Total Debt Service	25,679.17	9,903.88

Capital Outlay

Land & Improvements:		
Mascoma Lakeside Park	0	3,400.00

Machinery, Vehicles & Equipment:		
DPW Equipment	(41,000.00)	0

Buildings:		
Building Architecture & Design	0	8,770.46
Whitney Hall Improvements	7,262.50	0
Fire Department Improvements	44,670.00	0
Total Machinery, Vehicles & Equipment	51,932.50	8,770.46

Improvements: Other:		
Strategic Planning & Governance	0	31,337.50
Crystal Lake Rd Resurfacing	35,514.20	5,159.00
Software/Technology	0	48,784.00
Total Improvements: Other:	35,514.20	85,280.50



	2017	2018
<u>Miscellaneous</u>		
Transfers to Reserves & Trusts:		
Transfers to Capital Reserves	368,878.22	319,968.00
Transfers to Expendable Trust Funds	0	2,400.00
Total Transfers to Reserves & Trusts	368,878.22	322,368.00
Subtotal General Fund (01)	5,314,724.96	5,346,949.27
Payments to Other Governments:		
State of New Hampshire (COAF)	3,177.00	1,055.50
Grafton County	1,010,313.00	1,082,458.00
Eastman Village District	24,663.00	27,481.00
School District	9,176,836.70	8,641,558.91
Total Payments to Other Governments	10,514,989.70	9,752,553.41
Total General Fund (01)	\$15,829,714.66	\$15,099,502.68
<u>Water Fund (02)</u>		
Personnel Administration:		
Employer Paid FICA	3,682.65	2,827.39
Employer Paid Medicare	867.01	661.23
Insurance – Health	12,801.11	24,542.63
Insurance – Dental	255.78	183.86
Retirement – NHRS	5,405.92	3,886.95
Retirement – ICMA	293.13	187.22
Total Personnel Administration:	23,305.60	32,289.28
Water Administration:		
Salaries and Wages	59,098.67	60,852.22
Overtime	2,337.66	3,388.09
Telephone/Communications	702.91	734.51
Telemetry/SCADA	2,253.60	2,169.00
Digsafe	0	9.00
Internet	479.88	479.88
Dues	265.00	160.00
Travel	251.18	61.54



	2017	2018
Water Administration, continued:		
Office Supplies	91.72	77.12
Postage	711.42	610.00
Admin. Repairs & Service Contracts	406.11	229.68
Uniforms & Safety Gear	434.86	300.24
Water Dept. Health & Safety	0	45.00
Professional Development	555.00	355.00
Taxes	5,169.55	2,947.82
Water Quality Monitoring	5,504.10	6384.85
Total Water Administration	78,261.66	78,803.95

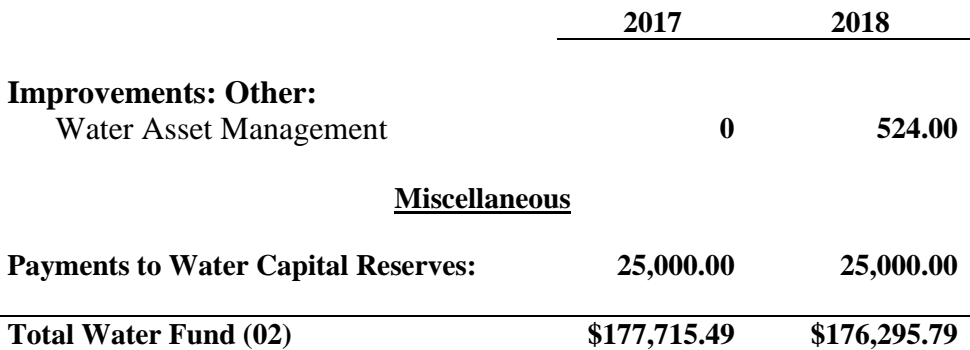
Water Operations:		
Contracted Services	257.19	251.52
Electrical Utilities	11,812.06	12,964.32
Building Maintenance	1,977.00	453.50
Supplies	2,738.41	2,398.70
Gasoline	759.60	1,034.61
Grounds & Easement Maintenance	1,000.00	0
Vehicle & Equipment Repairs/Maint.	131.90	80.00
New & Replacement Equipment	2,448.80	1,421.38
Meters & Backflow Prevention	1,197.88	4,644.12
Hydrant Maintenance	320.69	2,992.33
Production & Storage Maintenance	795.56	0
Distribution System Maintenance	6,557.79	0
Total Water Operations	29,996.88	26,240.48

Debt Service

Debt Service:		
Principal Expense	12,221.68	11,594.15
Interest – Long-term Bonds & Notes	1,207.50	916.40
Loan Fees	1,222.17	927.53
Total Debt Service	14,651.35	13,438.08

Capital Outlay

Machinery, Vehicles & Equipment:		
Water Vehicles & Equipment	6,500.00	0



Employer Paid FICA	2,536.43	2,017.98
Employer Paid Medicare	599.10	471.93
Insurance – Health	8,513.56	17,978.77
Insurance – Dental	169.29	157.42
Retirement – NHRS	3,728.70	2,807.88
Retirement – ICMA	207.52	166.93
Total Personnel Administration:	15,754.60	23,600.91

Salaries and Wages	40,479.03	43,914.79
Overtime	1,971.32	2,226.49
Telephone/Communications	702.91	734.51
Telemetry/SCADA	2,169.00	2,329.09
DigSafe	102.00	178.00
Internet	239.88	239.88
Recruiting/Public Information	0	247.04
Dues	110.00	0
Travel	247.37	114.89
Office Supplies	91.75	45.16
Postage	448.94	874.61
Admin. Repairs & Service Contracts	406.11	229.68
Uniforms & Safety Gear	419.67	300.25
Sewer Dept. Health & Safety	0	45.00
Professional Development	0	95.00
Total Sanitation Administration	47,387.98	51,572.39



	2017	2018
Sewer Operations:		
Contracted Services	481.53	251.53
Survey & Engineering	506.72	0
Electrical Utilities	9,818.59	14,566.37
Collection System Maintenance	19,382.05	20,124.00
Pump Station Maintenance	8,448.42	10,642.75
Supplies	742.77	0
Odor Control	1,266.97	2,024.17
Water Meters	19,824.40	0
Gasoline	759.60	1,009.37
Diesel Fuel	0	1,382.15
Vehicle & Equipment Maintenance	0	80.00
New & Replacement Equipment	1,285.02	322.70
Wastewater Treatment	367,602.20	377,547.99
Total Sewer Operations	430,118.27	427,951.03

Debt Service

Debt Service:		
Principal Expense	6,669.87	6,860.90
Interest--Long-term Bonds & Notes	975.62	918.00
Loan Fees	2,258.39	2,124.99
Total Debt Service	9,903.88	9,903.89

Capital Outlay

Machinery, Vehicles & Equipment:		
Sewer Vehicles & Equipment	4,235.00	0
Total Sewer Fund (03)	\$507,399.73	\$513,028.22

Grant Fund (04)

Executive Office: New Visions Grant:	11,047.18	0
Personnel Administration:		
Employer Paid FICA	1,276.52	982.35
Employer Paid Medicare	345.11	416.16
Health Insurance	242.02	578.95



	2017	2018
Delta Dental Insurance	0	28.13
Retirement – NHRS	0	1,026.73
Retirement – ICMA	0	34.91
Total Personnel Administration:	1,863.64	3,067.23
Police Department:		
DEA Grant	1,113.85	12,136.69
DWI, Step & Other PD Grants	38,129.07	11,291.80
Total Police Department	39,242.92	23,428.49
Parks & Recreation: Regional Recreation:	20,588.68	18,769.70
Other Grants:		
Crystal Lake Rd. Resurfacing	0	105,459.36
Total Grant Fund (04)	\$72,742.42	\$150,724.78

Capital Projects Fund (05)

Legal:		
Legal Services Shaker Landing	3037.39	61.50
Legal Services Lakeview	5580.78	21,541.86
Total Legal:	8,618.17	21,603.36
Debt Service:		
4A Sewer Ext. SRF Principal	0	45,631.05
4A Sewer Ext. USDA Principal	0	915,143.00
4A Sewer Ext. SRF Interest	0	37,184.96
4A Sewer Ext. USDA Interest	0	13,185.00
Total Debt Service	0	1,011,144.01
Capital Outlay: Improvements: Other:		
Route 4A Sewer Extension	1,947,363.13	1,048,109.61
Shaker Landing Sewer Extension	0	395,900.34
Total Debt Service	1,947,363.13	1,444,009.95
Total Capital Projects Fund (05)	\$1,955,981.30	\$2,476,757.32



	2017	2018
<u>TIF District Fund (06)</u>		
<u>Debt Service</u>		
Debt Service:		
Principal Expense	75,237.22	75,237.22
Interest--Long-term Bonds & Notes	87,008.70	87,008.70
Total Debt Service	162,245.92	162,245.92
<u>Capital Outlay</u>		
Improvements: Other:		
Lovejoy Brook Road Bridge	246,762.61	4,875.00
Total TIF District Fund (06)	\$409,008.53	\$167,120.92
Total Payments—All Funds:	\$18,952,562.13	\$18,583,429.71



Report of Treasurer's Accounts

Fiscal Year Ending December 31, 2018

Account Balances as of January 1, 2017

Checking/Sweep	\$5,009,841.54
EFTPS Savings	\$2,511.87
NH Public Deposit Investment Pool	\$255,234.91
Town Clerk Account	\$32,058.28
DEA Funds	\$1,266.37

Total in Accounts		\$5,300,912.97
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Received from Departments:

Town Clerk:	\$1,020,316.13
Tax & Water Sewer:	\$15,245,627.98
Selectmen:	\$742,088.85

Total Received from Departments		\$17,008,032.96
---------------------------------	--	-----------------

Other Transfers/Deposits

Voids	\$32,290.31
Town Clerk Account	\$1,395,482.04
Miscellaneous Credits	\$2,723,473.76

Total Other Transfers/Deposits		\$4,151,246.11
--------------------------------	--	----------------

EFTPS to Gov't: AP/Payroll	(\$19,323,307.67)	
Town Clerk Account Transfers	(\$1,404,026.31)	
Miscellaneous Debits/Debit Memos	(\$193,223.32)	
Total Expenditures		(\$20,920,557.30)

Interest:

DEA	\$1.10
NH Public Deposit Investment Pool	\$3,988.34
EFTPS Savings	\$1.42
Checking/Sweep	\$6,763.65

Total Interest		\$10,754.51
----------------	--	-------------

Balance as of 12/31/2018		\$5,550,389.25
---------------------------------	--	-----------------------



Bank Balances

Checking/Sweep	\$5,347,047.56
Outstanding Sweep Credit	\$19,779.49
EFTPS Savings	\$2,513.29
NH Public Deposit Investment Pool	\$259,223.25
Town Clerk Account	\$23,514.01
DEA Funds	\$1,267.47
Less Outstanding Checks	(\$102,955.82)

Total in Accounts

\$5,550,389.25



Electronic Funds Tax Payment System Account
Established June 5, 1997

Cash on hand January 1, 2018	\$2,511.87
Deposits	\$465,078.65
Withdrawals	(\$465,078.65)
Interest	\$1.42
	<hr/>
Balance as of December 31, 2018	\$2,513.29

Conservation Fund
Established January 10, 1992

Cash on hand January 1, 2018	\$6,370.90
Deposits	\$1,250.00
Withdrawals	(\$0.00)
Interest	\$3.21
	<hr/>
Balance as of December 31, 2018	\$7,624.11



Escrow Accounts

Fiscal Year Ending December 31, 2018

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.

Acct	Beginning Balance	Deposits	Interest	Withdrawals	Ending Balance
Evenchance Development	\$0.00	\$5,000.00	\$1.89	\$0.00	\$5,001.89
Ironman Development	\$240.50	\$0.00	\$0.12	\$0.00	\$240.62
Lapan Development	\$2,674.00	\$0.00	\$1.33	\$0.00	\$2,675.33
Shaker Bridge Theater	\$2,000.24	\$0.00	\$1.00	\$0.00	\$2,001.24
Lakeview Sewer Project	\$163.81	\$2,266,415.71	\$11,351.01	\$2,058,204.86	\$619,725.67



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year)** or **September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name
Street No. Street Name Phone Number
Email (optional)



New Hampshire
Department of
Revenue Administration

MS-61

Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2017	Year: 2016	Year: 2015
Property Taxes	3110	\$502,124.41	\$3,312.19		
Resident Taxes	3180				
Land Use Change Taxes	3120	\$119.84			
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189	\$24,611.32	\$1,621.02	\$515.72	
Property Tax Credit Balance		(\$360,905.19)			
Other Tax or Charges Credit Balance		(\$1,602.61)			

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2017	
Property Taxes	3110	\$14,493,122.08		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$32,994.00		
Yield Taxes	3185	\$5,039.54		
Excavation Tax	3187	\$214.28		
Other Taxes	3189	\$821,825.61		

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2017	2016	2015
Property Taxes	3110	\$15,584.57			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$11,615.54	\$30,574.15	\$109.46	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$15,017,887.82	\$557,429.72	\$5,042.67	\$515.72



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$13,612,415.75	\$314,733.02		
Resident Taxes				
Land Use Change Taxes	\$26,994.00	\$119.84		
Yield Taxes	\$5,039.54			
Interest (Include Lien Conversion)	\$7,080.08	\$30,574.15	\$109.46	
Penalties	\$4,535.46			
Excavation Tax	\$4.96			
Other Taxes	\$757,859.25	\$5,619.67	\$1,093.70	
Conversion to Lien (Principal Only)		\$196,018.09		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$1,498.12	\$3,246.05	\$3,312.19	
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes	\$6,095.34			
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$550,881.25	\$3,343.59		
Resident Taxes				
Land Use Change Taxes	\$6,000.00			
Yield Taxes				
Excavation Tax	\$209.32			
Other Taxes	\$57,871.02	\$3,775.31	\$527.32	\$515.72
Property Tax Credit Balance	(\$18,596.27)			
Other Tax or Charges Credit Balance				
Total Credits	\$15,017,887.82	\$557,429.72	\$5,042.67	\$515.72

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$604,527.26
Total Unredeemed Liens (Account #1110 - All Years)	\$288,070.59



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2017	Year: 2016	Year: 2015+
Unredeemed Liens Balance - Beginning of Year		\$165,361.90	\$111,356.84	\$8,850.82
Liens Executed During Fiscal Year		\$213,211.69		
Interest & Costs Collected (After Lien Execution)		\$17,034.63	\$35,327.48	\$335.56
Total Debits	\$0.00	\$395,608.22	\$146,684.32	\$9,186.38

Summary of Credits

	Last Year's Levy	Prior Levies		
		2017	2016	2015+
Redemptions		\$90,503.00	\$107,982.84	\$8,850.82
Interest & Costs Collected (After Lien Execution) #3190		\$17,034.63	\$35,327.48	\$335.56
Abatements of Unredeemed Liens			\$3,374.00	
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$288,070.59		
Total Credits	\$0.00	\$395,608.22	\$146,684.32	\$9,186.38

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$604,527.26
Total Unredeemed Liens (Account #1110 - All Years)	\$288,070.59



New Hampshire
Department of
Revenue Administration

MS-61

ENFIELD (145)

1. CERTIFY THIS FORM

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.

Preparer's First Name

Preparer's Last Name

Date

Wendy

Huntley

12/31/2018

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S 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.

Wendy Huntley, Tax Collector

Preparer's Signature and Title



Town Clerk's Report

As of December 31, 2017

Motor Vehicle Permits (6693 issued)		\$1,028,730.91
Municipal Agent Fees--Validation Decals (6525)		19,572.00
Municipal Agent Fees--Title Applications (1326)		2,652.00
UCC Filings (131)		1,965.00
Dog Licenses:		4,062.50
Licenses (684)	\$3,696.50	
Group Licenses (6)	120.00	
Late Penalties	96.00	
Violation Fines	150.00	
Marriage Licenses (38)		950.00
Vital Record Certificates (190)		1,165.00
Miscellaneous		1,060.64
Checklist Copies		254.00
Boat Permits		4,249.38
Boat Agent Fees		2,220.00
Total Receipts		\$1,066,881.43
Remitted to State:		\$3,091.50
Dog License Fees	\$1,515.50	
Marriage Licenses	731.00	
Vital Record Certificate Fees	845.00	
Refunds (3)		296.50
Net Receipts		\$1,063,493.43

Respectfully submitted,

Sandra Romano
Town Clerk



Enfield Library Trustees ~ Treasurer's Report

Ending Balance – 12/31/17

Citizens Bank		12,941.85
Mascoma Bank	19,723.10	
	157,382.38	
	391.49	177,476.97
Certificates		208,763.75

Beginning Balance – 1/1/2018

\$399,182.57

Deposits–	Citizens Bank	1,179.67	
	Mascoma Bank (checking)	2,832.32	
	Mascoma Bank (savings)		
	Building Fund	29,709.00	
	Building Fund Savings to		
	Building Fund CD	75,000.00	
	2017 Trust Fund Distribution - CD	996.71	
			109,717.70

Interest–	Citizens Bank	1.33	
	Mascoma Bank – Library Savings	.20	
	Mascoma Bank – Building Fund Savings	74.82	
	Certificates	1,027.88	
			1,104.23

Expenses–	Mascoma Bank (checking)		
	Billings Farm & Museum Pass	125.00	
	VINS (annual membership)	150.00	
	Subscriptions	29.96	
	States Parks Pass	110.00	
	Cat's Meow Village	326.70	
	Senior Program Brochure	100.00	
			(841.66)



Ending Balance – 12/31/2018

Citizens Bank		14,122.85
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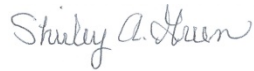
Mascoma Bank	21,713.10	
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	391.69	
--	--------	--

	<u>112,146.20</u>	
--	-------------------	--

		134,251.65
--	--	------------

Certificates		<u>285,788.34</u>
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Total on Hand – 12/31/2018**\$434,162.84**

Shirley A. Green
Treasurer





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		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	
LOCKEHAVEN CEMETERY											
2005	W. G. O. Brunn	120,964.18			120,964.18	7,869.57	1,874.95	0.00	9,744.52	130,708.70	
1902	Mark Burnham	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1944	Frank Follansbee	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1899	Abigail Gage	200.00			200.00	3.01	3.10	3.01	3.10	203.10	
1916	Alice Martin	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1891	Sally Clough	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1902	Eben Dustin	1,691.59			1,691.59	25.44	26.22	25.44	26.22	1,717.81	
	Total Lockehaven	123,255.77			123,255.77	7,904.02	1,910.47	34.45	9,780.04	133,035.81	
PURMORT CEMETERY											
1902	Purmort, Day, Foster	416.00			416.00	6.26	6.45	6.26	6.45	422.45	
1922	Emma F. Kidder	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
	Total Purmort	516.00			516.00	7.76	8.00	7.76	8.00	524.00	
MONTCALM CEMETERY											
1959	Ernest O. Bailey	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1940	Barlett Clough	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1954	W. P. Clough	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1943	Harry Davis	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1896	Dorcas Emerson	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1961	Robert Lawn	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1958	Edward & Mary Morse	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1944	Frank Morse	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1945	Walter & B. Morse	100.00			100.00	1.50	1.55	1.50	1.55	101.55	
1916	Rebeca Noyes	100.00			100.00	1.50	1.55	1.50	1.55	101.55	



		PRINCIPAL										GRAND TOTAL
		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												
1931	G.H. Dolly Sargent	50.00			50.00	0.75	0.75	0.75	0.75	50.75		
1930	Frank W. Smith	100.00			100.00	1.50	1.55	1.55	1.55	101.55		
1960	Henry Smith	100.00			100.00	1.50	1.55	1.55	1.55	101.55		
1957	Alfred Truell	100.00			100.00	1.50	1.55	1.55	1.55	101.55		
1977	Eli & Elsie Plant	200.00			200.00	3.01	3.10	3.01	3.10	203.10		
1922	Emma F. Kidder	100.00			100.00	1.50	1.55	1.55	1.55	101.55		
1955	Bucklin	1,691.60			1,691.60	25.44	26.22	25.44	26.22	1,717.82		
1901	Joseph F. Perley	1,779.25			1,779.25	26.76	27.58	26.76	27.58	1,806.83		
1891	Sally Clough	100.00			100.00	1.50	1.55	1.55	1.55	101.55		
Total Montcalm		5,220.85			5,220.85	78.46	80.93	78.46	80.93	5,301.78		
TOTAL CEMETERIES		139,463.93	0.00	0.00	139,463.93	8,147.83	2,161.70	278.26	10,031.27	149,495.20		
GRAND TOTAL COMMON TRUSTS		254,813.73	94.19	0.00	254,907.92	9,790.56	3,949.63	2015.18	11,725.01	266,632.93		
GENERAL FUND TRUST FUNDS												
1998	Cemetery Maintenance	9,544.06	2,400.00	0.00	11,944.06	15.33	4.80	0.00	20.13	11,964.19		
2003	Veterans Memorial Park	1,135.01	250.00	353.20	1,031.81	0.24	0.60	0.80	0.04	1,031.85		
2008	Fuel Assistance	6,853.46	500.00	341.66	7,011.80	0.86	3.30	1.16	3.00	7,014.80		
2011	Trail Fund	1,105.00	48.00	0.00	1,153.00	2.17	0.56	0.00	2.73	1,155.73		
2014	Old Home Days	4,457.28	0.00	31.17	4,426.09	3.31	2.23	5.36	0.18	4,426.27		
2017	Huse Park Trust	3,032.68	0.00	0.00	3,032.68	0.00	1.53	0.00	1.53	3,034.21		
2017	Lakeside Park Trust	4,471.21	162,418.78	524.65	166,365.34	0.00	47.88	0.34	47.52	166,412.86		
TOTAL GENERAL TRUST FUNDS		30,598.68	165,616.78	1,250.68	194,964.78	21.91	60.88	7.66	75.13	195,039.91		
TOTAL ALL TRUST FUNDS		285,412.41	165,710.97	1,250.68	449,872.70	9,812.47	4,010.51	2022.84	11,800.14	461,672.84		

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Description of Investment	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
EXPENDABLE TRUSTS:										
Bank - Cemetery	9,544.06	2,400.00	0.00	0.00	11,944.06	15.33	4.80	0.00	20.13	11,964.19
Bank - Veterans Park	1,135.01	250.00	353.20	1,031.81	0.80	0.24	0.60	0.80	0.04	1,031.85
Bank - Fuel Assistance	6,853.46	500.00	341.66	7,011.80	0.86	0.86	3.30	1.16	3.00	7,014.80
Bank - Trail Fund	1,105.00	48.00	0.00	1,153.00	2.17	2.17	0.56	0.00	2.73	1,155.73
Bank - Old Home Days	4,457.26	0.00	31.17	4,426.09	3.31	3.31	2.23	5.36	0.18	4,426.27
Bank - Huse Park	3,032.68	0.00	0.00	3,032.68	0.00	0.00	1.53	0.00	1.53	3,034.21
Bank - Lakeside Park	4,471.21	162,418.78	524.65	166,365.34	0.00	0.00	47.86	0.34	47.52	166,412.86
TOTAL EXPENDABLE TRUSTS	30,598.68	165,616.78	1,260.68	194,964.78	21.91	60.88	7.66	75.13	195,039.91	
COMMON TRUSTS:										
CD	137,612.13	0.00	0.00	137,612.13	1,814.58	2,445.48	0.00	4,260.06	141,872.19	0.00
CDAR	102,529.57	0.00	102,529.57	0.00	872.37	426.74	1,299.11	943.35	96,866.22	0.00
BusAdvty	95,922.87	0.00	95,922.87	0.00	86.98	1,037.54	1.99	0.00	88.97	1,590.62
Checking	1,501.65	0.00	0.00	1,501.65	100.00	0.00	0.00	0.00	100.00	100.00
Savings	0.00	0.00	0.00	0.00	27.90	0.52	0.00	0.00	28.42	1,028.42
Savings	1,000.00	0.00	0.00	1,000.00	2.01	0.00	0.00	0.00	2.01	27.22
Savings	25.21	0.00	0.00	25.21	6,886.72	1,336.47	1,920.99	6,302.20	25,148.26	266,632.93
TOTAL COMMON TRUST FUNDS	254,813.73	102,623.76	102,529.57	254,907.92	9,790.56	5,248.74	3,314.29	11,725.01		



	Description of Investment	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:										
CD		0.00	948,938.70	0.00	948,938.70	0.00	12,167.90	0.00	12167.90	961,106.60
Savings		468.00	0.30	0.00	468.30	36.11	1.03	0.00	37.14	505.44
ICS		228,328.06	344,968.00	573,296.06	0.00	0.00	23,386.43	23,386.43	0.00	0.00
ACS		632,362.20	0.00	461,997.76	170,364.44	1,219.48	366.66	0.00	1,586.14	171,950.58
CD		79,532.00	0.00	0.00	79,532.00	509.35	723.34	0.00	1,232.69	80,764.69
CD		4,638.86	23,386.43	0.00	28,025.29	26,619.83	392.98	23,386.43	3,626.38	31,651.67
CDAR clearing		0.00	0.00	0.00	0.00	0.00	0.79	0.79	0.00	0.00
CD		125,000.00	0.00	0.00	125,000.00	1,047.98	1,584.66	0.00	2,632.64	127,632.64
CD		35,000.00	0.00	0.00	35,000.00	1,212.94	345.53	0.00	1,558.47	36,558.47
Savings		94,792.34	0.00	0.00	94,792.34	415.00	238.28	0.00	653.28	95,445.62
CD		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Savings		69,179.89	51,794.68	0.00	120,974.57	89.28	252.33	0.00	341.61	121,316.18
CD		74,020.00	0.00	0.00	74,020.00	29,836.92	778.71	0.00	30,615.63	104,635.63
CD		210,000.00	0.00	210,000.00	0.00	703.09	358.21	1,061.30	0.00	0.00
Securities		230,820.11	0.00	51,794.68	179,025.43	0.00	0.64	0.64	0.00	179,025.43
TOTAL CRF FUNDS		1,784,141.46	1,369,088.11	1,297,088.50	1,856,141.07	61,689.98	40,597.49	47,835.59	54,451.88	1,910,592.95
Total All Trusts and CRF Funds		2,069,553.87	1,637,328.65	1,400,868.75	2,306,013.77	71,502.45	45,907.11	51,157.54	66,252.02	2,372,265.79



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:**Deposits:**

2018 Town Meeting, Article 10, as amended	\$319,968.00
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Expenditures:

2012 DPW Vehicle Lease Payment	34,277.63
2013 Jones Hill Road Improvement Loan Payment	31,619.35
2014 Capital Lease Payment	22,936.56
2016 Boys Camp Rd. Bridge & Boat Launch Loan Payment	20,471.60
2016 Capital Lease Payment	40,035.10
2017 Capital Lease Payment	29,737.70
2018 Police Cruiser Purchase	31,375.20
Police Department File Server Purchase	7,400.00
Municipal Facility Optimization Study	6,009.21
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Total Expenditures:	\$223,862.35
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Reappraisal CRF:**Expenditures:**

Avitar Assessing Software (Necessary for Revaluation)	\$8,680.00
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Municipal Water System CRF:**Deposits:**

Vote of Board of Selectmen 12/17/2018	\$25,000.00
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Expenditures:

F350 Truck Purchase (Shared expense with Sewer)	18,905.50
Marsh Well Pump Replacement	11,970.00
Water Asset Management	4,231.47
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Total Expenditures:	\$35,106.97
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Municipal Sewer System CRF:**Expenditures:**

F350 Truck Purchase (Shared expense with Water)	\$18,905.50
Lower Shaker Village Pump Station Generator	19,600.00
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Total Expenditures:	\$38,505.50
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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 2018.

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 2018.



Expendable Trust Funds

The Board of Selectmen is named agent to expend the following funds. This means the Board of Selectmen may expend funds from these trust funds without further action of Town Meeting⁽¹⁾. As most expenditures are for small amounts, please see the Trustees of Trust Funds *Report of Trust & Capital Reserve Fun* for a financial report of these funds. Significant expenditures, should they occur in the future, will be reported here.

Fund	Created	Purpose
Cemetery Maintenance	Town Meeting 3/13/1998	For the purpose of maintaining the cemeteries; to designate the Board of Selectmen as agent to expend
Veterans Memorial Park Trust Fund	Board of Selectmen 12/16/2002	Construction of the Park, acquisition of monumentation and future site and monument maintenance
Fuel Fund	Board of Selectmen 8/4/2008	1) that the funds will be utilized only for fuel assistance; 2) that the Human Services Director distributes the funds; 3) that the Human Services Director establishes criteria for eligibility; 4) that the Town Manager and/or his/her designee can fill in for the Human Services Director when necessary; and 5) that the Trustee of the Trust Funds manages the funds.
Trail Fund	Town Meeting 3/12/2011	For the purpose of printing future copies of the Enfield Trails Map, future revisions of the Enfield Trails Map, maintaining trails located within the Town of Enfield and creating new trails within the Town of Enfield



Fund	Created	Purpose
Old Home Days Fund	Board of Selectmen 10/21/2013	<ul style="list-style-type: none">• Funds may be used to support Old Home Days activities only; such as, but not limited to, program printing, advertising, event entertainment, event supplies, etc.• The Town Manager's Office will distribute the funds upon recommendation of the Enfield Heritage Commission, or designee.• Residents may make contributions throughout the year.• The funds may accumulate from year to year and do not need to be expended in one fiscal year.• The Trustees of Trust Funds will manage all funds.
Huse Park Improvement Trust Fund	Board of Selectmen 12/18/2017	Huse Park improvements
Mascoma Lakeside Park Expendable Trust Fund	Board of Selectmen 12/18/2017	Purchase of land and improvements to Mascoma Lakeside Park

⁽¹⁾ The Town Manager serves as the designee of the Board of Selectmen to manage the deposits to and withdrawals for documented expenditures from these funds.

Schedule of Town Real Property

As of April 1, 2018

LOCATION	ACRES	DESCRIPTION/MAP-LOT	LAND VALUE	BLDG VALUE	TOTAL VALUE
74 Lockehaven 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 Lockehaven 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
Lockehaven Road	1.32	Lockehaven 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	Purmort 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
Lockehaven 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 / 2-30-8	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	2018 Value After Annual Depreciation
201	Old Route 10 Shim/Resurface	Roads	2010	12,774.00	5,109.60
300	Pump Station, 88 NH Route 4A	Machinery	1990	37,000.00	1,233.33
301	Pump Station, 38 Wells St.	Machinery	1985	54,651.00	0
302	Shaker Village Pump Station	Machinery	1990	162,800.00	5,426.67
305	Carl Patten Bridge	Bridges	1996	546,394.00	420,723.38
306	George Pond Dam & Bridge	Bridges	1930	8,118.00	892.98
307	Grafton Pond Rd. Bridge	Bridges	1998	98,273.00	77,635.67
310	Whaleback Mountain Road Bridge	Bridges	2006	64,740.00	56,323.80
311	Oak Hill Road Bridge	Bridges	1988	91,023.00	62,805.87
312	Leica GPS System	Misc - Other	2006	49,668.14	0
313	06 10-Wheel Sterling Dump	Vehicle	2006	151,620.00	53,067.00
314	06 6-Wheel Sterling Dump	Vehicle	2005	118,415.00	35,524.50
314-1	Dump Body Replacement	Vehicle	2016	20,500.00	17,425.00
315-1	Lockehaven Rd Bridge Improv.	Bridges	1982	13,790.54	8,688.04
315	Lockehaven Road Bridge	Bridges	1981	45,904.86	28,461.01
321	03 International Plow Truck	Vehicle	2002	116,000.00	17,400.00
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	66,619.20
333	01 American LaFrance Engine	Vehicle	2001	278,000.00	77,840.00



Asset #	Description	Asset Category	Year Acquired	Value New	2018 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	24,600.00
344	01 Caterpillar Loader	Equip - Mbl	2002	108,000.00	16,200.00
352	03 Ford F350 Pick Up	Vehicle	2003	24,600.00	4,920.00
355	90 Chipper	Equip - Mbl	1990	17,000.00	0
444-1	Methodist Hill Road Paving	Roads	2011	46,000.00	21,466.67
444-2	Methodist Hill Road	Roads	2013	39,757.00	23,854.20
444	Methodist Hill Road	Roads	2004	60,000.00	0
445-1	George Hill Road Shim/Resurface	Roads	2010	14,300.00	5,720.00
445-2	George Hill Rd. Pavement Overlay	Roads	2016	38001.00	30,400.80
445	George Hill Road	Roads	2005	17,451.72	1,163.45
446-1	Lockehaven Road	Roads	2006	23,594.40	3,145.92
446-2	Lockehaven Road Drainage	Roads	2008	56,065.68	14,950.85
446-3	Lockehaven Rd. Paving	Roads	2012	56,250.00	30,000.00
446-4	Lockehaven Rd. Reclaim & base	Roads	2014	75,000.00	50,000.00
446-5	Lockehaven Road Overlay	Roads	2016	63,532.00	50,825.60
446-6	Lockehaven Road 1.25" overlay	Roads	2015	42,000.00	30,800.00
446-7	Lockehaven Road Paving	Roads	2017	22,000.00	20,533.33
446-8	Lockehaven Road Paving	Roads	2017	40,000.00	37,333.33
446-9	Lockehaven Road Paving	Roads	2017	35,000.00	32,666.67
446	Lockehaven Road	Roads	2005	47,815.95	3,145.92



Asset #	Description	Asset Category	Year Acquired	Value New	2018 Value After Annual Depreciation
450	04 Mohawk Truck Lift	Equip - Mbl	2004	18,793.75	9,396.88
452	06 Kubota Tractor Model B7610	Equip - Mbl	2006	17,165.00	2,288.67
453	Bud Mil Road	Roads	2006	18,034.32	2,404.58
454	Livingstone Lodge Road	Roads	2006	38,144.28	5,085.90
456	Warren Road	Roads	2006	13,842.05	1,845.61
457-1	Dump Body Replacement	Vehicle	2016	20,500.00	17,425.00
457	07 Sterling L8500 6-whl dump	Vehicle	2006	118,985.00	41,644.75
459	Oak Grove Street	Roads	2006	48,410.00	6,454.67
461	08 Ford Expedition	Vehicle	2007	29,982.88	15,591.10
464	Power Pro Ambulance Cot	Misc - Other	2007	10,111.00	0
469	08 Brush Bandit Chipper 1590	Equip - Mbl	2008	40,950.00	18,427.50
470	08 PL Custom Ambulance	Vehicle	2008	117,000.00	52,650.00
473	Generator 85KW	Equip - Mbl	2008	14,183.50	0
474-1	Brown St. Reclamation	Roads	2008	10,022.14	2,672.57
474	Brown St. Catch Basin	Roads	2008	27,029.98	7,207.99
476	May St. Pavement Overlay	Roads	2008	41,555.45	11,081.45
478	09 Sterling Acterra #213	Vehicle	2008	103,749.00	46,687.05
480	09 Ford Crown Victoria	Vehicle	2009	22,819.00	0
481	Digitized Mapping	Misc - Other	2008	131,604.89	0
483	09 GMC Pick Up	Vehicle	2009	22,320.00	0
486-1	Rescue Truck Retrofit	Vehicle	2009	10,416.00	5,208.00
486	Rescue Truck	Vehicle	2009	12,525.00	6,262.50
489	11 Ford F550 Super D Dump	Vehicle	2010	93,254.00	51,289.70
491	Baldor TS-80 Generator	Equip - Mbl	2010	28,600.00	2,860.00



Asset #	Description	Asset Category	Year Acquired	Value New	2018 Value After Annual Depreciation
492	11 CAT 430E IT Backhoe	Equip - Mbl	2010	117,600.00	11,760.00
493-1	Shaker Bridge Sewer Main Repl.	Infrastructure	2010	506,200.25	415,084.21
493-2	Shaker Bridge Sewer Main Repl.	Infrastructure	2011	22,545.62	18,938.32
493	Shaker Bridge Sewer Main Repl.	Infrastructure	2010	69,889.46	57,309.36
495	Shaker Blvd Shim/Resurface	Roads	2010	27,929.00	11,171.60
496	Union Street Shim/Resurface	Roads	2010	12,753.00	5,101.20
498	Mill St. Shim/Resurface	Roads	2010	11,474.00	4,589.60
499	Flanders St. Shim/Resurface	Roads	2010	24,939.00	9,975.60
500-1	Lapan Development paving	Roads	2012	22,500.00	12,000.00
500	Lapan Circle Shim/Resurface	Roads	2010	25,423.00	10,169.20
503	Main St. Water Main Replacement	Infrastructure	2011	11,180.62	9,391.72
505	Outdoor Lighting Upgrade	Infrastructure	2011	18,992.58	0
506	Grand Drape Restoration	Misc - Other	2011	10,094.15	8,479.09
507-1	Route 4 Sewer Extension	Infrastructure	2012	2,498,821.77	2,148,986.72
507	Route 4 Sewer Extension	Infrastructure	2013	220,881.10	194,375.37
508-1	Route 4 Water Extension	Infrastructure	2012	440,968.55	379,232.95
508-2	Route 4 Water Extension	Infrastructure	2013	95,335.76	83,895.47
508	Route 4 Water Extension	Infrastructure	2013	35,954.14	31,639.64
509	Route 4 Design Charrette	Misc. - Other	2011	15,480.97	3,096.19
510	Huse Park Drainage	Infrastructure	2011	59,115.25	49,656.81
511	Main St. Sewer Main Extension	Infrastructure	2011	49,107.43	41,250.24
512	Shaker Blvd Bridge Repl.	Bridges	2011	279,030.00	234,410.40
513	Hurricane Irene Repairs	Roads	2011	90,081.64	42,038.10
515-1	Anderson Hill Rd. 1" Shim	Roads	2014	18,000.00	12,000.00



Asset #	Description	Asset Category	Year Acquired	Value New	2018 Value After Annual Depreciation
515	Anderson Hill Road Paving	Roads	2011	20,500.00	9,566.67
516	Whaleback Mountain Road Paving	Roads	2011	19,500.00	9,100.00
518	John Deere Tractor w/attachments	Equip – Mbl	2011	60,196.68	12,039.34
519	Ray-Tech Reclaimer	Equip – Mbl	2011	24,950.00	4,990.00
523	12 Chevy K1500 Pickup	Vehicle	2012	27,500.00	17,875.00
530	Wells St. Paving	Roads	2012	11,250.00	6,000.00
531	13 International Dump 4300	Vehicle	2012	90,378.00	58,745.70
532	13 International Dump 4300	Vehicle	2012	90,378.00	58,745.70
533	2012 Kioti Mechtron 2200 UTV	Equip – Mbl	2012	12,351.00	3,705.30
534	Huse Park Paving	Roads	2012	25,000.00	13,333.33
537	2011 Kioti Mechtron 2200 UTV	Equip – Mbl	2012	14,402.00	4,320.60
542	13 1660 Connector Boat	Equip – Mbl	2013	26,515.00	10,606.00
543	LSV Pump Station Control Upgrd	Machinery	2013	13,755.31	11,004.25
545	Thermal Imaging Camera	Misc – Other	2013	10,820.00	4,328.00
547	13 Ford Interceptor	Vehicle	2013	29,900.00	11,960.00
548	File Server (Town Office)	Misc – Other	2013	10,190.00	1,455.71
549	Jones Hill Road Reconstruction	Roads	2013	267,641.34	160,584.80
552	Shaker Bridge Lighting	Infrastructure	2013	17,911.81	0
556-1	Crystal Lake Road Paving	Roads	2018	110,618.36	110,618.36
556	Crystal Lake Road	Roads	2013	10,927.00	6,556.20
558	Mascoma Heights Drive	Roads	2013	22,552.00	13,531.20
559	Union St. Fire Station Parking Lot	Roads	2013	12,320.00	7,392.00
560	NH Route 4A Sewer Line Repair	Infrastructure	2013	65,000.00	57,200.00
561	15 Ford F450 Dump w/Plow	Vehicle	2014	43,061.25	28,707.50



Asset #	Description	Asset Category	Year Acquired	Value New	2018 Value After Annual Depreciation
562	15 Ford F450 Dump w/Plow	Vehicle	2014	43,061.25	28,707.50
563	Ridge Road 1" Shim Overlay	Roads	2014	20,000.00	13,333.33
564	15 International 7400 SFA 4x2	Vehicle	2015	148,100.00	118,480.00
565	Patricia Court Reclaim & 2" Base	Roads	2015	19,500.00	14,300.00
566-1	Mountainview Dr. Overlay	Roads	2016	14,184.00	13,238.40
566	Mountainview Dr. Improvements	Roads	2015	36,000.00	26,400.00
567	Compactor	Equip	2015	17,110.00	14,372.40
568	Jaws of Life (Upgraded Existing)	Equip	2015	12,567.00	10,053.60
569	Jaws of Life Combi-Tool	Equip	2015	10,287.00	8,229.60
570	E-One Typhoon Pumper	Vehicle	2015	406,868.00	341,769.12
571	Fire Hoses	Equip	2015	11,197.00	8,957.60
572	Boys Camp Bridge Replacement	Bridges	2016	130,000.00	126,100.00
573	17 Ford F-550 w/wing/plow/sander	Vehicle	2016	81,635.00	57,144.50
574	16 Ford Explorer Cruiser	Vehicle	2016	35,110.00	24,577.00
576	Mascoma Lake Boat Ramp/Dock	Roads	2016	155,000.00	145,700.00
577	Zoll Defibrillator	Misc - Other	2016	31,787.74	25,430.19
578	Jaws of Life Combi-Tool	Equip	2016	10,287.00	8,743.95
579	Polaris Ranger 6x6 UTV	Equip - Mbl	2016	22,000.00	15,400.00
580-1	NH Route 4A Sewer Extension	Infrastructure	2018	950,000.00	950,000.00
580	NH Route 4A Sewer Extension	Infrastructure	2017	2,157,085.54	2,135,514.68
581	17 Ford Interceptor Cruiser	Vehicle	2017	34,925.56	31,433.00
582	17 Ford Expedition Fire Support	Vehicle	2017	43,057.52	41,335.22
583	17 Bobcat E45 T4 Excavator	Equip - Mbl	2017	65,735.00	62,448.25
584	25-Ton Cam Equip. Trailer	Equip - Mbl	2017	22,187.93	21,448.33



Asset #	Description	Asset Category	Year Acquired	Value New	2018 Value After Annual Depreciation
585	Dynapac CA250D Roller	Equip – Mbl	2017	48,350.00	45,932.50
586	Lovejoy Brook Bridge	Bridge	2017	300,000.00	297,000.00
587	Alfano Drive Paving	Roads	2017	10,000.00	9,333.33
588	Anthony Court Paving	Roads	2017	10,000.00	9,333.33
588	Marsh Well Pump	Machinery	2018	11,970.00	11,970.00
589	Accufund Financial Software	Misc - Other	2018	34,028.00	34,028.00
590	Avitar Software	Misc - Other	2018	17,528.00	17,528.00
591-1	18 F350 Pick-up (Shared W/S)	Vehicle	2018	18,905.50	18,905.50
591-2	18 F350 Pick-up (Shared W/S)	Vehicle	2018	18,905.50	18,905.50
592	Strategic Governance	Misc - Other	2018	28,750.00	28,750.00
593	18 Ford Explorer Cruiser	Vehicle	2018	31,375.20	31,375.20
594	LSV Pump Station Generator	Equip	2018	19,600.00	19,600.00
595	King James Road Paving	Roads	2018	90,584.00	90,584.00
596	Stevens Street Paving	Roads	2018	12,883.00	12,883.00
597	Lake Street Paving	Roads	2018	11,259.00	11,259.00
598	Lakeview Pump Station	Buildings	2018	385,000.00	385,000.00
599	Lakeview Pump Station Generator	Equip	2018	26,000.00	26,000.00
				\$ 18,281,459.66	\$ 13,714,081.87

*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 a 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.

2018 yearend total for building permits was 119; 12 of these were for new single-family homes. 2019 should see continued growth with projects that have begun and those that will be started. We continue to require the State of NH Shoreline Protection permitting, for those projects requiring it, to be in place prior to issuing our local permits. Do not hesitate to contact this office with questions about this process.

Throughout the year we have continued to find a number of generator installations that do not meet the required setbacks. Homeowners have done some of these installations; however some have been done by licensed individuals. In both cases setbacks from combustibles and openings into buildings need to be maintained, if you are not sure, we can do a site visit and help with locating a spot that is in compliance and help make the installation safe.

Maintain your smoke and C/O detectors, check them at least monthly, change the batteries twice a year and practice your escape plan with your family. Any group, business or organization interested in a fire prevention presentation can contact this office to arrange a visit.

We look forward to a safe and healthy year for all.

Respectfully submitted,

Philip K. Neily
Building, Health, Fire Inspector



Capital Improvement Program Committee

The year 2018 has closed and the Capital Improvement Program (CIP) Committee is pleased to report that seven 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 2018 with a balance of approximately \$1,019,223 in the CIP Capital Reserve Fund (CRF). By the end of 2018, the balance stood at approximately \$1,125,000. Current debt service liabilities for 2019 are \$205,475, which represents a \$25,722 increase from the \$179,753 in debt service paid by the CIP-CRF in 2018.

In 2018, members from the CIP Committee participated in various stages of the Strategic Governance process, which involved all municipal operating departments. Strategic governance has heavily helped inform the development of a 6-Year CIP Plan and ensure that our capital planning efforts align with the goals and objectives of the operating departments.

Looking ahead to 2019, although there is still significant work to do, the town has made progress stabilizing the funding process for capital projects. Looking beyond 2019, departments have submitted a wide range of capital requests for years 2020-2024. These requests include funding the replacement of many municipal vehicles and equipment, such as police cruisers, fire engine, forestry vehicle, rescue truck, ambulance, plow trucks and roadside mowers. Requests also include funding for a wide range of infrastructure projects, such as road improvements, upgrades of aging water infrastructure, and renovations to municipal buildings. As 2018 comes to a close the Town continues to work with an architecture firm and structural engineer on a municipal facilities optimization study. The findings of this study will, of course, have important implications regarding what sorts of municipal building repair projects are funded in the short-term and any significant (re)construction projects that will be designed and implement in the mid- to longer-term. Similarly, the findings of concurrent asset management studies related to the Town's municipal water and sewer systems



will also inform the capital plan relative to maintaining associated infrastructure and equipment (funding which will of course come from the respective municipal water and sewer capital reserve funds, and not the CIP Capital Reserve Fund that is funded with tax dollars).

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 \$618,500 for the following items to be purchased from the CIP-CRF in 2019:

	Cash	Financed
PD Base Radio System	5,000.00	
PD Building Renovations	11,000.00	
ETO Physical Application Server	11,500.00	
Municipal Facilities Planning (additional)	20,000.00	
Crystal Lake Road		58,000.00
Huse Park Basketball Court		15,000.00
Police Cruiser	30,000.00	
Cat Grader Overhaul	25,000.00	
DPW Pickup (Highway Supervisor Truck)		35,000.00
Ford 550 (with plow/wing/sander)		95,000.00
TS Zero-sort Compactor	20,000.00	
George Hill Road Reconstruction		250,000.00
Whitney Hall Parking		
CB Security/Locks		3,000.00
Depot Street Station (Various Improvements)	10,000.00	
Fire Support Vehicle		40,000.00
Firefighter Air Cylinders	30,000.00	
Subtotal	\$162,500.00	\$496,000.00
TOTAL	\$658,500.00	

The CIP Committee is requesting that \$422,168 be raised and appropriated to the CIP-CRF in 2019 (a \$26,200 increase over \$396,968 raised and appropriated in 2018) so that we can continue to build and maintain sustainable capital reserves moving forward.



Although the CIP Committee, which was officially formed in 2012, has worked diligently over the past seven years to responsibly plan for vehicle/equipment placements and needed capital projects, it has been approximately 15 years since the Town last developed and updated an official Capital Improvement Plan. Future iterations of the Capital Improvement Plan will articulate broad goals of the plan, speak to pertinent trends in Town demographics, explain different funding methods, forecast projects/needs on the horizon, and provide detailed narratives/justifications for specific funding proposals. With the support of the Town Manager and encouragement from the Board of Selectmen, the Committee made the development of the Town's first ever truly comprehensive Capital Improvement Plan a priority in the 2018/2019 budget season. We anticipate a 6-Year CIP Plan will be finalized and presented to the Board of Selectmen in March/April 2019.

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.

2018 was a difficult year for cemetery maintenance, characterized by anxious perseverance in the face of a perfect storm of adverse events.

It began with the retirement of one of two key people working our grounds crew. A less than fulltime replacement reduced available manpower just as Nature decided to hit us with an exceptionally rainy summer. Farmers might have been happy to get in a rare three cuttings of hay, but all that rain reduced the number of dry days when mowing was possible.

When it was dry, the grounds crew couldn't be everywhere at once, and work had to be prioritized among all its clients. It took until the middle of June for all our cemeteries to become presentable. They improved gradually from then on and we ended the year with all cemeteries in good order.

We did experience a few high points, such as the brick walkway in Countryside Cemetery being completed, and the establishment of a memorial for Richard Henderson at the Enfield Center Cemetery.

But, the year ended up much as it began – with the recent resignation of the other key person in our grounds crew – the crew chief. And his resignation hits us doubly hard, as the individual moonlighted as the town Sexton – our liaison to town officials, and the person who handled all burials and related paperwork.

Yes - Will Shoemaker, town sexton for nine years and the architect of Countryside Cemetery, has returned to his hometown in South Carolina, and is working in a management capacity for the funeral home where he first began his career. We wish him all the best, and will miss his expertise and vision.

2019 will definitely be a rebuilding year for us – finding a new Sexton , defining a new working relationship, and looking for new trustees. If you enjoy looking at history thru the lens of old cemeteries, or are interested for another reason, we'd love to hear from you.



Conservation Commission

~ MISSION STATEMENT ~

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

The Conservation Commission was dealt a major blow by Mother Nature in March. The Commission put a lot of time, effort, and money for publicity towards a public talk on Road Salt: Safety and Impact on Watersheds, with Ted Diers from the NH Watershed Management Bureau as speaker. Unfortunately, a major Nor'easter hit all of New Hampshire the evening of the event, and the event had to be canceled.

Commission member, Jay Welenc, is taking the lead on creating a Wildlife Plan for Enfield with the advice of Amanda Stone, a UNH wildlife specialist. The goal of the Wildlife Action Plan is to raise awareness about locations of critical wildlife habitats, to track species of greatest concern, and to inform town residents about what they can do to improve wildlife habitat and preserve travel corridors. Ms. Stone has provided two beautiful maps that show the location of Enfield's critical wildlife habitats. The Commission has taken the maps to Town Meetings and Farmer's Markets. One map is on display at the Town Offices.

Chairman Strickland asked the Selectboard at its August 6th meeting, to determine the ownership of Lot#113, an island in the Mascoma River. The island is prime wildlife habitat, and is a natural resource within the Town boundaries.

The Commission is working on establishing a wildlife viewing area at the far end of the Town Offices' parking lot. The Commission has removed some invasive species around the viewing area. This spring, the Commission would like to continue removing more invasive shrubs, and then put up some benches and picnic tables so that town residents can enjoy the view of the Mascoma River and its wildlife species.



Pictures of the island in the Mascoma River
from the proposed wildlife viewing area

Jim Frohn, the Grafton County forester, and Jim Taylor from the Department of Public Works, met with the Commission at the Harris Brook Scenic Area and reservoir, Lot# 9-A & B. Mr. Frohn discussed management possibilities for the lot.

The Commission sponsored an Old Home Days Hike to Smith Pond where participants swam and had a small picnic.

Respectfully submitted,

Alan Strickland, Chairman



Energy Committee

~ MISSION STATEMENT ~

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

In 2018 the Energy Committee focused entirely on energy conservation and efficiency.

On the municipal side, this involved Committee-initiated upgrades to lighting at the DPW, the library, Town offices, the police station, Enfield Center fire house and Community Building. For the last couple years we have been looking at ways to reduce the town's electrical usage by using LED lamps and motion detectors. Some of the cost of these projects was accomplished with rebates from Liberty Utilities. The upgrades resulted in 50% average reductions in energy use for lighting and reductions of 15%-20% in total electrical energy use in each building.

Streetlights were the subject of a major survey, conducted by members of the Committee. We determined that many lights were originally installed at the request of developers and property owners and not necessarily by municipal initiative. This has resulted in a random mixture of private and public lighting, all at public expense. Liberty Utilities quoted a cost per fixture for conversion of existing lights to LED, which was prohibitively expensive. So the Committee selected a list of lights for removal. Seven have been removed on the decision of the Town Manager and Chief of Police. The removal of 22 more has yet to be decided.

The Committee organized a free and open Energy Expo at Mascoma High School, entitled "Mascoma Valley Renewable Energy and Sustainability Expo". Invited energy contractors and other experts held "classes" on subjects ranging from rooftop solar electric installations to the future of the electric grid. The Expo enjoyed wide attendance from the Mascoma Valley and beyond and revealed a lot of local interest in the future energy posture of New Hampshire.



Mascoma Valley Energy and Sustainability Expo



Members of the Committee are volunteering on behalf of Vital Communities of White River Junction as organizers of “Weatherize Canaan-Enfield 2019”. This program seeks to facilitate the reduction of heating energy use in individual homes. Homeowners are invited to receive a professional low cost energy audit, an estimate of the work necessary to achieve heating efficiencies and introductions to qualified contractors, who will make the improvements. The program has a deadline of March 15th for selecting a contractor and scheduling an audit in order to do the work in time for heating season in the fall.



Energy Expo Class

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 356 calls for service in 2018. 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 needs more members that are available to respond to calls. If you are interested in an on call Emergency Medical Technician position (even if you are not yet trained), 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 four new Advanced Emergency Medical Technicians (AEMTs). One member has made the commitment to pursue his Paramedic certification, an additional two years of training. We continue to focus on training both our FAST Squad members and the general public (including Enfield municipal 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,

A handwritten signature in black ink, appearing to read 'Richard Martin'.

Richard Martin
EMS Chief



Current F.A.S.T. Squad Membership

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

Jordyn Bagalio, AEMT
Joel Coehlo, Paramedic
Cassidy Jacques, AEMT
Christian Killmer, AEMT
Julie Martin, EMT
Taylor Martin, EMT
Doug Miller, EMR
Samuel Provenza, Paramedic
Heather Ruel, 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 162 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 the Enfield Family Fair in June 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, 2018

Classification of Call:	Number of Calls			
	2015	2016	2017	2018
Structure Fire	2	2	2	2
Chimney Fire	5	3	2	4
Grass/Forrest Fire	2	3	3	5
Illegal Burn	5	2	0	2
Electrical Fire	2	0	3	6
Wires Down	6	11	15	10
Alarm Activation	14	10	15	20
Public Assist	22	5	4	10
Medical Assist	3	4	6	11
Haz-Mat	5	2	2	2
Search/Rescue/Recovery	0	3	7	0
Odor/Smoke Investigation	12	9	11	9
Tree Down	0	0	9	15
MVC	31	34	37	38
MV Fire	1	6	4	1
Carbon Monoxide	9	9	4	8
Dumpster Fire	1	0	0	0
Bomb Scare	0	0	0	0
Mutual Aid - North Woodstock	0	0	2	0
Mutual Aid-Canaan	8	14	11	7
Mutual Aid-Lebanon	7	11	8	7
Mutual Aid-Grafton	1	5	1	2
Mutual Aid-Springfield	1	2	3	3
Mutual Aid-Hanover	0	3	1	0
Mutual Aid-Plainfield	0	1	1	0
Mututal Aid-Grantham	2	0	3	0
Mutual Aid-Hartford	1	0	0	0
Mutual Aid-Norwich	1	0	0	0
Mutual Aid-Tilton	1	0	0	0
Total Calls	142	139	154	162



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 continues to look for a solution to the Enfield Center Town House. The two problems facing the building are water infiltration from the adjacent brook which is causing serious structural damage and lack of land surrounding the building. The Mooseplate Grant, received in 2017 is still being held as there has been no additional funding available for the stabilization of the building. Unless the grant is utilized by September of 2019, it must be returned to the NH Division of Historic Resources. It should be noted that the Town House served as Enfield's Town Hall until 1909, in addition to its other uses as a social and Grange Hall. It was listed on the National Register of Historic Places in 2017 and is regarded as an excellent example of Greek revival architecture.

In June, the Commission received a \$500 grant from NH Preservation Alliance for a hydrology study for the building and adjacent brook. Don Woods, a highly respected hydrology engineer, submitted a comprehensive report with several suggestions ranging from stabilization to possible repairs to the floor supports.

Following an article about the Town House in the Valley News, Meredith Smith, Heritage Commission Chair was contacted by local architect Frank Jay Barrett. Mr. Barrett has loved the building since boyhood and volunteered his time to try and find a solution for the building. In July, a public meeting was held at the Enfield Center Union Church where Mr. Barrett spoke about the Town House and the importance of saving this historic treasure. A group of twenty five citizens interested in saving the Town House attended.

The Enfield Shaker Village Scenic Byway Advisory Board (four Heritage members serve on this board) met throughout the year under the guidance of Megan Butts from the Upper Valley Lake Sunapee Regional Planning Commission office. The Heritage Commission acts as an advisor to this board. The process of returning Enfield to good standing with the NH DOT (agency governing Scenic Byways) has been completed and the Byway is now



back in good standing, having fulfilled all the requirements requested by NH DOT. In October, the extensions to the Byway were approved by the Selectboard. The extensions include all of Route 4A to the Town line, Route 4 from Main Street to Lebanon, Main Street, and all Shaker Hill Road.

An application was submitted to the NH Preservation Alliance's Seven to Save program in September to nominate the Enfield Center Town House. Unfortunately, it was not selected as one of the seven. Enfield was encouraged to resubmit in 2019. A decision was made not to apply for LCHIP funding this year as it was felt we were not ready to meet all the guidelines of the grant application. It is hoped we will apply for LCIP funding for the Town House in 2019.

Linda Jones attended the NH Preservation Alliance Spring Conference in March, representing the Heritage Commission. She received some excellent pointers at the conference on ways to promote heritage commissions and issues of historic interest. Linda also attended the Leading Locally: Design Review for Preservation Planning Conference on September 21 and 22 in White River Junction.

Linda Jones and Meredith Smith attended a first organizational meeting of Mascoma Valley Preservation at the Canaan Library, hosted by Andrew Cushing of NH Preservation Alliance. The object of MVP would be to target important historic structures in the Mascoma Valley in need of renovation and call attention to these buildings to generate public support. High on Enfield's list is the Enfield Center Town House.

The Heritage Commission looks forward to another productive year, anticipating new projects and completing unfinished ones. The Commission will be moving forward with the Certified Local Government program and hopefully, apply to make Enfield a Certified Local Government Town. This will open many grant opportunities not available otherwise. Completion of the structural work on the Town House, or at least to stabilize the building, 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, prevention of eviction and discount notices of utilities along with fuel, 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, Tri-County Community Action Programs, in order to provide information, referrals, and assistance to residents.

In the year 2018, a total of \$17,635.19 was disbursed to 15 households consisting of 17 adults and 10 children. Of these 1 client was in danger of becoming part of the homeless population and was placed into housing of their own.

Reimbursement made by client(s) for services rendered in 2018 was \$318.00

Secret Santas surprised one adult and two families with gifts and holiday joy for their children this year. Thank you all for making their Christmas special.

The breakdown of the financial support disbursed in 2018, is as follows:

Rent/Security Deposits	\$12,756.77
Mortgage	995.42
Electric	342.82
Heating Fuel	796.55
Pharmacy	220.40
Water/Sewer in Lieu of Rent	1,523.23
Direct Cremation	1,000.00
TOTAL	\$17,635.19

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 2018 is \$7,014.80. We strongly encourage you to consider making a donation to this fund to assist your neighbors who need help.



The local food pantries are a true asset to our area communities and we strongly encourage residents in need to use these resources to the fullest extent possible. However, throughout the year, we depend on support of the community to provide food cards from local grocery stores to provide to families in need fresh items such as meats, milk, bread, eggs, baby formula, and other perishable items, as well as personal care items that may be needed on an emergency basis when the local food pantries are not available or if the needed items are not currently available at our local pantries.

I would like to take this opportunity to thank everyone who made donations of Food Cards and/or to the Fuel Fund throughout the year of 2018.

Eastman Recreation
Community Lutheran Church
Rich & Carol Lammert

Respectfully submitted

A handwritten signature in cursive script that reads "Diane Heed".

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.

The Library continued to grow and change in 2018. Most importantly, we saw a significant increase in the number of visits from last year for a total of 13,659. Most of this translated into an increase in people using our wifi and attending our programs. We offered 330 programs with 5,137 participants with the highlights being Simon Brooks (storyteller), the NH Humanities Noyes Academy talk, Junk to Funk for the Summer Reading program, and a special version of story time on Halloween.

While circulation of physical items stayed about the same at 30,488 items, more people are using the NH Downloadable (Overdrive) service for electronic items. An average of 70 unique users a month borrowed 4,316 ebooks and audiobooks last year. Interlibrary loan also continues to increase: we sent 813 items to other libraries and borrowed 985.

New services added include a new photocopier that scans, prints in color, and allows people to print documents from their own devices using wifi. We also started providing digital access to the NY Times and Mango Languages, and you can use both either in the library or at home. And did you know that we offer passes to local attractions? This year we added passes that get you into the NH State Parks in addition to the VINS, Billings Farm, and Fort at No. 4 passes that we already had. Last year these passes were used 171 times.

We are always looking for ways to best serve and be a part of our community. For one of our Make It Take It programs we made cat tents for the Upper Valley Humane Society. Response has been positive to our extended voting day hours. On November 6th, we had 169 people come in with 10 new people signing up for library cards. We also re-joined the official Town website and have retired our old one. You can find information on all of our services there as well as instructions for accessing digital resources.



Special thanks go to Dolores Struckhoff and her family for the Evelyn Crate Fund and the work done for our senior services ideas, the Enfield Historical Society and the Canaan and Grafton Libraries for partnering with us on programs, and Gemstar Gemstone, Safflowers, and B & D Photo Designs for donating items for our summer reading program.

We strive to be welcoming and helpful while serving the diverse needs of our patrons. 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

<https://www.enfield.nh.us/enfield-public-library>



Library Trustees

The Enfield Library Trustees are pleased to provide this update on Enfield's Public Library. The year 2018 was very active, both in terms of the daily operations of the Library and for the Trustees, who are tasked by state statute to set strategy and provide oversight of our Library staff, budget, facilities, and operations.

Libraries continue to be viewed as critical community resources, both here in Enfield and on the national level. The Enfield Public Library continues to thrive, with many of our annual statistics up in 2018. In her report, Librarian Melissa Hutson shows that in 2018, library visits were up 6.3%, we issued 215 new patron cards, and the increase in patrons using the Library's WiFi was over 30%. The Trustees are always seeking out innovative ways of meeting the growing needs of Library patrons in the most efficient and sustainable ways.

None of this is possible without the staff. The Trustees gratefully thank Melissa, Assistant Librarian Patti Hardenberg, and our talented group of support staff and volunteers for their diligent efforts in providing the highest-quality customer service, resource acquisition, and interesting programming in a cost-effective manner. The fact that all this is done in an outdated, inefficient, and cramped physical environment truly requires recognition.

The Trustees are also grateful to Dolores Struckhoff and her family for establishing the Evelyn Crate Fund. This unique initiative will allow the library to partner with the Meals-on-Wheels program to deliver books to elderly residents who are not easily able to visit Whitney Hall. Dolores has been instrumental in envisioning and implementing this program, along with the Librarian and Trustee Shirley Green. The Evelyn Crate program will launch this winter.

In 2018, Trustees have worked closely with the Board of Selectman and Town Manager. The Librarian fully participated in Enfield's Strategic Governance efforts, the coordinated, town-wide effort to create a five-year plan for services to Enfield's town people. Melissa and Trustee Dominic Albanese engaged in all planning meetings and the Library's plan was adopted by the Trustees in July 2018. We invite you to read all department plans on Enfield's town website. The Trustees support Strategic Governance and believe that it will be a valuable tool in forming bi-directional communication between the Library administration, patrons, and Townspeople. We welcome your feedback.

The Library is currently participating in the first town-wide municipal building assessment. Francine Lozeau, Shirley Green, and Dominic Albanese are the liaisons to the Town on this crucial effort. This is an opportunity to review the design, function, and funding of our new Library, and to work with Town



leaders to envision how the library infrastructure most efficiently and effectively fits into the overall Town facility plan. This is particularly important as we think about the synergies of our services with other departments and new trends in library space. The thoughtful consideration of funding for any public service is the first duty of any town official, and this effort allows for that on a town-wide scale. We value the strengthening partnership with Town leaders as the Library's needs are considered as part of the broader whole.

As the building assessment is finalized in 2019, there remains strong support among our donors, patrons, and town leaders to significantly improve the Library's physical space. With that said, and knowing that improved library space is essential, our fundraising continues. In 2018, we surpassed \$1,000,000 in total available public and private funding against our campaign goal of \$3,200,000. As of this writing, more than 450 donors have contributed \$496,745 in private funding, including 50 gifts ranging from \$1,000 to \$100,000, in addition to the more than \$500,000 in funding authorized by voters or is available to the project from the TIF District. Donors and patrons will be fully informed as we learn more from the facility study and consider the path forward.

While we may not know what future years hold for Enfield, we do know that public libraries will continue to play an essential role in communities around the world, including our own town. The Library is where we go to learn, to discover, to access services—it is a crucial part of the weekly, even daily lives of residents of all ages and income levels. The Trustees are honored to oversee this important Enfield resource, and we especially value our partnership with the Library staff as we provide relevant programming and valuable resources to the people of Enfield.

As always, we welcome your thoughts and feedback. Please reach out to any of us at any time with questions or ideas.

Respectfully Submitted,

Dominic C. Albanese, Chairman

Shirley A. Green, Treasurer

Jennifer Seiler-Clough, Secretary

Andi Diehn, Alternate Trustee

Susan Southworth, Alternate Trustee



Mascoma Lakeside Park Committee

A lakeside park is taking shape on three rolling acres on the shore of Lake Mascoma, where the Northern Rail Trail crosses over Main Street. The property is owned by the New Hampshire Department of Transportation and managed by the Town. The Lakeside Park Committee has been working to acquire it for the Town for year-round recreational use. The committee's goal is to acquire, develop, and maintain the park using only private resources and without taxpayer dollars. In 2018, tremendous progress was made toward that objective.

A public forum in February provided an opportunity for townspeople to hear what was being proposed, and to express their desires and concerns. The Town Manager's presentation was well received and was followed by many questions and recommendations. Then in March the Town voted overwhelmingly to authorize the Board of Selectmen to purchase the land with funding from private donors and grants for the purpose of creating a public park.

By mid-year the State had approved the sale and accepted the Town's appraisal. A price of \$127,500 was agreed upon. The terms of sale will require the Town to maintain the property open to the public for recreational purposes. Earlier in the year, in anticipation of the purchase, a fundraising campaign had gotten underway. A \$75,000 challenge grant from The Byrne Foundation helped us raise \$172,000 by yearend. Among the contributors are several civic organizations and dozens of Enfield citizens. With funds in hand for the purchase of the land and commitments from the Enfield Village Association and the Mascoma Sailing Club to help offset operating expenses over a minimum 5-year period, the committee turned its attention to planning the amenities for the park. Application to the Northern Borders Regional Commission grant was submitted by the Town Manager in June to fund a pavilion/shelter at the park and other site improvements.

In July, Senator Shaheen's office notified the Town that it had been awarded a grant of \$135,000 from the Northern Borders Regional Commission for the pavilion. That grant must be matched dollar for dollar. However, if the total \$135,000 is not raised, the grant will still be applied to the amount raised by July 1, 2019. At present, the fund stands at approximately \$80,000 toward the grant match.

A second public forum was held in October with about 40 townspeople in attendance. The consensus from that forum was to take advantage of the natural beauty of the site and not to overbuild it. Current plans include improving parking and water access, replace scrub brush with native plants and water gardens, build a pavilion/shelter, and extend the grassy areas and nature trails.



A survey and professional landscape plan will help us lay out the grounds and locate the proposed shelter. Fundraising continues, with about \$50,000 yet to be raised.

The committee wants to thank the people of Enfield for your encouragement, your ideas and your financial support.

Respectfully submitted,

A handwritten signature in cursive script, reading "Meredith C. Smith".

Meredith Smith, Chair



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 tradition was alive and well for 2018. We welcomed new committee members Brittney Shackett and Daniel Harrington into the fold this year, and we went on to plan another great series of community based events.

For 2018, we shook up the schedule a bit with event additions as well as some time and day changes, but kept the standbys that the community looks forward to each year. Under threatening skies, Friday opened with the Upper Valley Community Band Concert (Lioness) and Pulled-Pork Supper (Methodist Church). The supper sold out quickly as usual, and we found out that the pavilion was a great space to host the band concert and keep under cover! Although our Sunset Yoga could not happen as planned at Mascoma Lakeside Park, many were able to relax and prepare for the weekend right at the Community Balanced Life studio.

Saturday saw our fourth annual parade, before which people could bargain hunt Community Lutheran Church's yard sale or the Old Time Flea Market hosted by the Enfield Outing Club. Additionally this year, people could help the MVRHS Women's Volleyball players cool off in a dunk tank! This fundraiser added a really fun touch to the events at Huse Park, which again included our Community Picnic with entertainment by the North Country Chordsmen. The afternoon was rounded out with the fan favorite Ice Cream Social at the library. Outdoorsy folks were welcome to join a Community Sail in the afternoon, hosted by the Mascoma Sailing Club.

Later that evening, our inaugural Old Home Days Cruise Night was held at Huse Park with music graciously provided by SHAKER. We had a great turnout at this event and a lively vote for best in show and fan favorite! After voting, folks could meander to the Community Building for our second annual Home Brew Contest and Chili Cook-Off, with music by DV8. Well attended for the second year, we are looking forward to bringing this back again with more community involvement.



Whaleback hosted their traditional pancake breakfast and hike on Sunday morning, and the weather was great! The second Old Home Days country fair took place at the Enfield Shaker Museum with something for everyone, including a craft show, pony rides, crafts, story time, chocolate chip cookie contest, tarot readings, and food trucks. The bid-a-basket event also returned (Community Lutheran Church) and Friends of Mascoma hosted a very popular chicken bingo. Additionally, the Museum offered a behind the scenes museum tour, garden workshop, and Shaker lecture. Music was provided by the in-demand Mascoma Valley Guitar Orchestra, who also led us in a sing-a-long to close out the weekend.

Other events on Sunday included a guided hike by the Conservation Commission, self-guided tours at the Lockehaven Schoolhouse, and a play date at the Shaker Field Dog Park.





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 who 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 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 2019 Old Home Days events, July 26th, 27th, and 28th.



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.

2018 was another great year of growth in the Parks and Recreation Department that could not have been possible without the assistance of so many of our local organizations and community members. The Parks and Recreation Department has also seen some internal changes this past year. As many community members know, Katharine “Kati” Lary Jopek left the position of Recreation Director for the Town of Enfield this past Summer. While the decision was hard for Kati, she wanted to focus more of her time on recreation opportunities throughout the Mascoma Valley – thanks, Kati!

The department saw over 1,000 attendees throughout its diverse range of functions in 2018, with some events such as the Easter Egg Hunt and Halloween Party significantly increasing in attendees. The department also hosted new events like the Father-Daughter Dance which was exceptionally well received and attended.

As always, Shakoma Beach was a popular location to cool-off this summer, and I’d like to thank our fantastic lifeguards and swim instructors for all that they do to keep our loved ones safe, while also having fun. I’d also like to thank Camp Director, Liz Murray, and staff for creating an inviting, fun, learning environment for our youth during summer vacation.

Our weekly Chair Yoga and Exercise classes continue to be popular, and I’d like to thank our extraordinary yoga instructors for increasing the wellness of the Enfield community a bit each week!

Looking ahead to 2019, we have our sights set on expanding programming. This includes expanding the summer camp to offer two additional weeks of fun, as well as offering programming to youth in the 4th grade.

If you have any suggestions, ideas, or would like to be involved, please do reach out to me by email: Recreation@Enfield.NH.US.

Respectfully Submitted,

Joel King, 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 fifteen (15) Meetings in 2018.

Business items acted on include Ordinances changes placed on the Town Warrant and approved by the Town:

- Revised the Ordinance to meet the revisions of RSA 674:71 & 72 regarding what types of buildings can have an accessory dwelling unit.
- Corrected notification requirements for Voluntary Mergers. No public notifications are necessary.
- Clarified the setback requirements for properties in Eastman to meet residential requirements instead of Conservation District requirements.

The Board held fourteen public hearings for applications in 2018:

- Three (3) Boundary Line Adjustments were approved; on Foster Circle, Main Street and Hawley Drive.
- Five (5) Minor Subdivisions were heard; on Main Street, the east end of Shaker Blvd, Eastman Hill Road, Oak Hill Road and Ibey Road.
- Seven (7) Site Plan Reviews were heard, with two of them requiring multiple hearings. One at 60-62 Main St was approved after a year and a half effort. The other, Jakes Market, was to take into consideration internal changes caused by NHDOT Requirements. Others were for; a new Daycare, which was not built, a Pet Day Care facility on Rte 4, and a new use for Couriers at the Enfield Garage

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, the Public Health Council of the Upper Valley, the Regional Planning Commissions Transportation Advisory Committee and the Vital Communities Transportation Management Association



meetings, regarding current and future efforts to improve Transportation options in the area.

Conferences and regional meetings attended include:

- NH Office of Strategic Initiatives ,OSI, Zoning Conference and heard topics covering Historic Preservation, Groundwater Protection and Archeological studies of dams and mills in the Upper Valley in the early 1700's
- NH Municipal Conference on Zoning Enforcement, tenant rights, and one on program monitoring
- Plan NH Conference on Planning for small business support.

A new member, Eric Russell, joined the Planning Board. Current member Rita Seto accepted a new term.

Other activities the Town Planner /Zoning Administrator was involved in include:

- Family \$\$ issue was resolved with a boundary line adjustment with the SUA, their neighbor.
- Wetlands Permits, Intent to cut & DES Permits by Notification were reviewed
- We are following the Volkswagen Settlement and are looking into a regional plan for Electric Vehicle Charging Stations and small energy projects that could be funded.
- Master Plan Update will progress later in the year after a review of long range planning for the town

The Board meeting schedule for 2019 continues 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 or requested.

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.

I would like to introduce our newest full time police officer, Detective Sergeant Ryan Porter. Sgt. Porter comes to Enfield with over 17 years of law enforcement experience. Sgt. Porter lives in Enfield and has worked hand in hand with officers from our department during his 14 years with the Canaan Police Department. Sgt. Porter has received several awards and recognitions for his investigative skills and commitment to community policing.

In Enfield we saw a decline in motor vehicle crashes in 2018. Our patrol officers continue to be visible and actively patrolling our neighborhoods and highways; we believe this results in reduced incidence of crashes and crime.

We have not been immune to the surge in opiate and methamphetamine abuse. Our department continues to make arrests for illegal possession of heroin and prescription drugs as well as driving while under the influence of drugs. It is important that we all take steps to insure that we properly dispose of unused medication. The department has a secure, no questions asked prescription drug deposit box located in the lobby of the station for proper disposal of drugs. The department continues to see an increase in opiate related incidents. We are responding to more overdose calls than last year.

During the development of our strategic governance plan, we committed to operate with more community orientated policing. In 2018 we held/participated in several events to include Coffee with a Cop, Movie in the Park, Touch a Truck, Youth Lunch with a Cop, to name a few. Officers of the department also held several free seminars on fraud, scams and other important public safety issues. Look for many more opportunities in 2019 like RAD (Rape Aggression Defense), seminars and other community events. If you haven't already, you can find us on Facebook by searching EnfieldNHPoliceDepartment. There you will find photos, updates on road situations and other ongoing events.



Last but not least I would like to thank all my staff for their continued support and dedication to our town. I also want to thank our citizens for your support in the work we do. Please contact us whenever you have a concern. No issues are too small as we are here to help you. We can always be reached by 632-7501 or 9-1-1 in an emergency.

Police Activity Report

	2018	2017	2016	2015	2014	2013
Service Calls	9,610	9,786	9,962	9,807	10,186	10,761
Reportable Motor Vehicle Accidents	73	75	80	77	71	66
Fatal	0	1	0	0	0	0
Assaults	20	12	22	30	10	25
Burglary	7	2	8	6	5	4
Theft	28	20	26	23	70	29
Sexual Assaults	7	9	4	8	5	14
Auto Thefts	0	0	2	0	0	0
DWI	25	33	30	35	17	34
Homicides	0	0	0	0	0	0
Drugs	43	34	50	41	28	59
Criminal Arrests	169	150	206	248	298	355
MV Summons	203	237	303	179	153	242
MV Warnings	3,365	4,337	4,561	3,829	3,301	2,571

Respectfully submitted,

Roy F. Holland Jr.
Chief of Police



Public Works Department

The Enfield Public Works Department was busy plowing and treating roads during 60 documented storm events in 2018. This was considerably higher than the previous five years. A good number of these events were nuisance storms that require a great deal of time and material in spite of low precipitation volumes.

The Highway Department oversaw several paving projects including pavement overlay applied to a section of George Hill Road running from Palmer Road out 4,000' uphill toward Springfield. Other roads receiving overlay were: Crystal Lake Road, the Route 4A side of Boy's Camp Road, King James Road, Stevens Street and Bridge Street. The Department ordered a new ten wheeler to replace the truck used on the Methodist Hill plowing route. It is expected to be in service in early 2019. The Highway Department replaced a number of cross street and driveway culverts and improved ditches on many streets around Town. Steve King was hired as a truck driver/light equipment operator.

The Sewer Department assumed responsibility for the new Lakeview sewer pumping station and 131 new customers were added to the sewer system from the Lakeview Condominium Development. The project was deemed "substantially complete" in early 2018 and achieved final completion in summer 2018. A 7500 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. Most of the units were connected in February of 2018. Five units were connected in September that had needed some design changes that were constructed in the late summer. Shaker Landing replaced their small pump station on Landing Road that services the triplexes located next to the Mascoma Lake. The water and sewer billing system was updated with a new billing software system provided by Avitar Associates. The department took delivery of a new Ford F-350 truck fitted with a utility body and snowplow to replace the ten year old pickup truck.

The Water Department began work on an asset management plan. With the assistance of Horizons Engineering and funding provided by the State of NH, the Town will document all infrastructure associated with the water system including wells, pumps, pipes and buildings. These assets will be reviewed for service life and likelihood of failure. Priorities can then be ranked and a replacement plan developed. The work will also look at the Town's rate structure and service levels to determine if both are adequate to keep safe drinking delivered to the residents on the system for the future. The Town has also received funding from the State of NH for an asset management plan for the Sewer Department that will commence in early-2019.



The Solid Waste Department saw a continued volatility in the recycling markets. This is not only in the prices but in what can be recycled and how. Dave Harper was hired in November to fill a part-time Transfer Station Attendant position that had been open since the early summer. Thank you to the members of the public works staff that covered these shifts, mostly on weekends, preventing a disruption in service.

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,

A handwritten signature in cursive script that reads "James L. Taylor".

James L. Taylor, Director of Public Works



Solid Waste & Recycling Reports

In 2018, solid waste tonnage **increased** by **25.13** tons over the previous year. This is the 2nd year in a row that we've seen an increase in solid waste disposal. This is **36.94** tons **higher** than the average of solid waste collection for the previous 5 years (2013-2017) but still **190.87** tons **less** than the last full year without curbside collection (2012). The increase of 25.13 tons collected, at \$68.68 per ton, equates to a **cost increase** in 2018 of **\$1,725.93**.

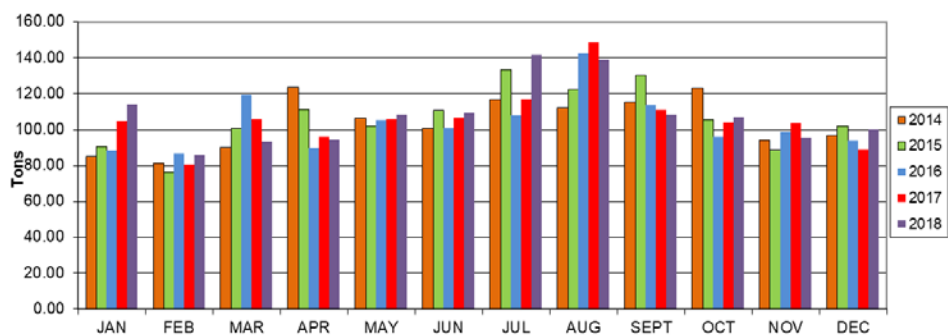
We also saw an **increase** in recycling of **15.66** tons in 2018 over the previous year. This is the 5th straight year of increases in recycling tonnage collected. Recycling costs averaged \$36.87 per ton in 2018 for an average savings of \$31.81 for every ton not disposed of as solid waste. That's an **additional average savings** of **\$498.14** in 2018.

Visit the Town's website at <https://www.enfield.nh.us/solid-waste-recycling> for information about our solid waste and recycling program, including how to recycle or dispose of items not accepted curbside. Also, check out the News Announcements on this page about how you can *Do Your Part – RecycleBetter™* and *Curbside Toter Placement – Important Guidelines to Follow*.

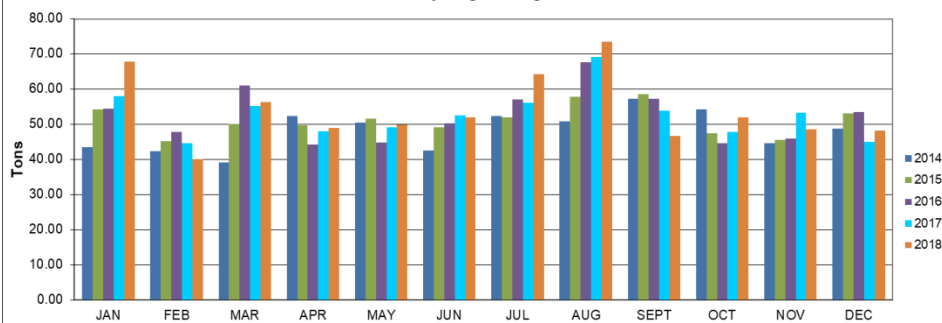
The cost to dispose of rubbish and recycling at the Transfer Station exceeds the cost to dispose of the same amount of rubbish through curbside collection. This is due to having a set contract price for curbside collection and the need to pay hauling costs for items disposed of at the Transfer Station. By taking greater advantage of the curbside collection program for your recycling and rubbish disposal we can save even more. You can also help keep costs down in a variety of other ways, including, but not limited to, purchasing products in refillable containers or with minimal packaging, using reusable shopping bags, and by composting. If we all work together we can contain costs and enjoy convenient services.



Solid Waste Tonnage 2014 - 2018



Zero-Sort Recycling Tonnage 2014-2018





Electronics Tonnage Report

Disposal Date	Weight in Pounds		
	2016	2017	2018
February	5,680	0	0
May	0	6,120	6,120
June	5,460	0	0
August	4,850	6,120	0
November	5,240	6,120	0
Total Weight in Pounds	21,230	18,360	6,120
Total Weight in Tons	10.615	9.18	3.06

Recycling Collections

Recyclable Items	Quantity	
	2017	2018
Freon Units	135	152
Propane Tanks (20 lbs)	96	52
Propane Tanks (Other)	206	11
Tires	299	5.12 tons
Waste Oil (gallons)	610	580
Fluorescent Tubes		4,328 ft.
Fluorescent Bulbs	214	417
Other Bulbs	20	92
Scrap Metal (Gross Tons)	72.68	73.25



Northeast Resource Recovery Association
2101 Dover Road, Epsom, NH 03234
Phone: 603.736.4401 Fax: 603.736.4402
Email: info@nrna.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 2018	Environmental Impact! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources
Scrap Metal	65.4 gross tons	Conserved 183,125 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 318 tons of carbon dioxide emissions; this is the equivalent of removing 68 passenger cars from the road for an entire year!



Tax Increment Finance District Advisory Committee

The Tax Increment Finance (TIF) District was first created in 2005, pursuant to RSA Chapter 162-K, and was amended in 2009 to remove what was known as the “Ironman Development,” a residential housing development project proposed for land with frontage on Maple Street and US Route 4. The remaining District area encompasses most of the US Route 4 corridor through Enfield, as well as portions of the Village area around Main Street.

The TIF District was intended as a funding mechanism for infrastructure improvements to support and increase the commercial business and jobs in the town thereby increasing the commercial tax base. Funding is in the form of tax revenues from property assessment increases due to new construction and improvements to fund approved projects within the district. Several projects have been funded with dollars in the TIF District Fund, including park improvements and a bridge replacement. The largest project undertaken was the US Route 4 sewer and water extension. The annual bond debt service payments for the \$3.2 million loan are paid from TIF District Funds. This 30-year note is scheduled to be paid in full in 2042 if no additional payments are made to principal during that time.

In 2019 at the Second Session of Town Meeting the Town will discuss and vote whether or not to extend the term of the Tax Increment Finance District. The article that will be voted upon appears in the 2019 Warrant and additional detail appears in the Warrant Narrative included in this Annual Report.

Only 2 of the 5 positions available on the TIF District Advisory Committee are filled, so the Committee did not meet in 2018. Per State statute, “A majority of members shall be owners or occupants of real property within or adjacent to the development district.” If you are interested in serving on the TIF District Advisory Committee please submit a letter of interest to the Town Manager at raylesworth@enfield.nh.us.



Zoning Board of Adjustment

The Enfield Zoning Board of Adjustment held seven (7) meetings in 2018, including eleven (11) Public Hearings. The Zoning Administrator investigated and took action on one Zoning Violation and discussed options for land use with a number of landowners.

The Public Hearings included:

- ❖ Seven (7) requests for a Variance:
 - One to relocate a building in a non-conforming location – Denied
 - One a non-conforming subdivision – Denied
 - One a non-conforming relocation of a building – Granted approved relocation due to a State easement preventing the owner from staying at the existing location
 - One to relocate a shed with non-conforming set back – Granted due to the lot being very narrow, and could not be made non-conforming
 - One to build in the setback – Granted due to the odd shape of the lot and that the work fits the area.
 - One to increase the size of a garage within the setback – Granted, as it has no effect on the neighborhood, and provides a required use.
 - One to increase the size of a vestibule within the setback – Granted as it improves safety entering the building
 - One Special Exception to have horses in a residential district – Granted as the lot and surrounding land supports the use.
- ❖ One Boundary Line Adjustment – Granted due to long term use of the land by the owners as the adjustment matches what was considered the lot line
- ❖ Two Appeals
 - A request for an Appeal of an administrative decision to expand a non- conforming building was granted to a Planning Board decision. Approved due to the precedence of an earlier decision on the property.



-
- An appeal of a reversal of a Planning Board decision – Denied due to failure to meet the requirement for a State Driveway Permit
 - ❖ Zoning Violation Addressed included: More than one unregistered vehicle was on a lot without a junkyard permit.

The Board welcomed Susan Brown as a new alternate member in 2018. The Board also asks the citizens of Enfield to consider applying for a seat on the Zoning Board Adjustment. There are currently two seats for alternates open, and two incumbents are up for reelection this year.

Respectfully submitted,

Scott Osgood
Planning & Zoning Administrator





Town of Enfield



Regional Organizations



In FY 2018, a total of 581,293 passenger trips were boarded on Advance Transit's fixed routes, 4,067 of which were boarded within the Town of Enfield. AT provides 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 low 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.

Riders give high marks for service quality. On Tuesday morning, October 31, 2017, a rider survey was conducted. 628 surveys were distributed and 583 were completed and returned for a response rate of 92.8%. 98% of Advance Transit passengers said buses were usually or nearly always clean. 97% were usually or nearly always comfortable. 98% said that bus drivers are usually or nearly always polite and helpful, and 98% responded that drivers were usually or nearly always safe. These responses are consistent with surveys taken in 2015 and 2012.

If you are not familiar with our services, you can plan a trip by visiting our website www.advancetransit.com. The website was revamped last year to work well across all platforms, including smartphones. You can also download Advance Transit's free smartphone app - just go to the app store and search "advancetransit." The website and smartphone app provide bus arrival information in real time using GPS trackers on the buses. 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? Free travel training is available 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." Our Vision: "Moving the Upper Valley Forward."

Thank you for supporting public transportation in your community.

Van Chesnut, Executive Director



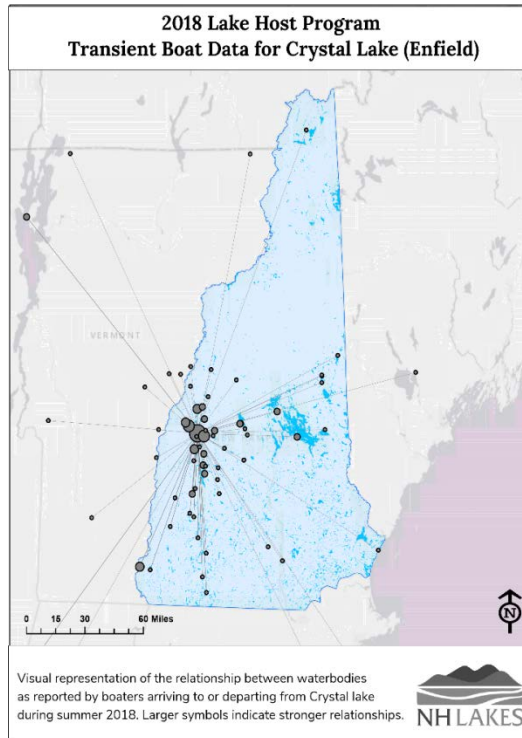
Crystal Lake Improvement Association

In 2018 The Crystal Lake, Enfield, Improvement Association continued efforts to protect the lake environment for the enjoyment of all. As usual we held our annual roadside cleanup, maintained our efforts to monitor and report the quality of the lake water and worked with NH Lakes to continue efforts to keep invasive species out of Crystal Lake.

In addition, three years of effort resulted in the installation of a buoy located 150 feet off our boat launch marking the no wake distance for all to see. It is hoped that this will greatly reduce the high speed operation of boats within the no wake zone on the lake.

As we have for the past 30 years we cooperated with the UNH Lakes Lay Monitoring Program to follow the trends of the quality of Crystal Lake water. Summary reports covering 1990 through 2017 are available on the UNH web site and each yearly summary is added as it is published. It is quite interesting to review this information and note the consistently high quality of Crystal Lake waters. Our goal is to keep them that way.

For 2018 Crystal Lake again took part in the NH Lakes Lake Host



Program. For the first time NH Lakes implemented a data collection program for those lakes taking part. Lakes were assigned links to on line forms allowing them to record the various lakes that boats visiting arrived from and departed to. Using this data NH Lakes has created maps indicating what lakes boats visit before and after arriving at the reporting lake. This provides an interesting summary indicating what lakes boats have arrived from and how many of them have what species of invasive plants and animals if any. Over a period of time covering Memorial Day at the end of May to Labor Day at the beginning of September all boats that were launched into or recovered from Crystal Lake on any weekend day



and many week days when a Lake Host was present was entered into the data base. This information is noted on the accompanying map and lists. While the greater number of boats we see are from within NH there are some from Vermont, Maine, and Massachusetts and we can see what lakes they came from and the type of invasive materials located in these lakes if any. There are some boats that came from as far away as Florida and South Carolina but these were few and there was not adequate data regarding these lakes to know what if any invasive species were present. While this is new the ability to compare the lakes visited by the boats arriving here gives everyone the ability to better understand the danger and the need for caution in the transportation of boats from lake to lake.

Map and data tables (below) provided with permission of NH Lakes

Glyn Green, President
Crystal Lake, Enfield,
Improvement Association



2018 Lake Host Program Transient Boat Relationship Summary (Crystal Lake)

Waterbody	*Aquatic Invasive Species Status
Crystal Lake, Enfield, NH	
Mascoma Lake, Enfield, NH	Eurasian milfoil
Grafton Pond, Grafton, NH	
Connecticut River, Multiple locations, NH	Eurasian milfoil, European naiad, curly-leaf pondweed, water chestnut
Mascoma Lake, Lebanon, NH	Eurasian milfoil
Goose Pond, Canaan, NH	
Eastman Lake, Grantham, NH	
Newfound Lake, Bristol/Hebron, NH	
Lake Winnepesaukee, Multiple Locations, NH	Variable milfoil
Sunapee Lake, Multiple Locations, NH	
Canaan Street Lake, Canaan, NH	
Lake Champlain, South Hero, VT	Eurasian milfoil, Curly-leaf Pondweed, Water chestnut, European Frogbit, Brittle Naiad, Zebra Mussels, Spiny Waterflea, Variable milfoil
Tewksbury Pond, Grafton, NH	
Clark Pond, Canaan, NH	
Otter Pond, New London, NH	
Gunnison Lake, Goshen, NH	
Squam Lake, Multiple Locations, NH	Variable milfoil
Kolelemook Lake, Springfield, NH	
Post Pond, Lyme, NH	Eurasian milfoil
Crescent Lake, Acworth, NH	
Lake Fairlee, West Fairlee, VT	Eurasian milfoil
Atlantic Ocean/Rye Harbor, Rye, NH	
Merrimack River, Multiple locations, NH	Variable milfoil, asian clam
Kezar Lake, Sutton, NH	
Kilton Pond, Grafton, NH	
Pleasant Lake, New London, NH	



2018 Lake Host Program Transient Boat Relationship Summary (Crystal Lake)

Waterbody	*Aquatic Invasive Species Status
Piscataquog River (Glen Lake), Goffstown, NH	Variable milfoil
Silver Lake, Madison, NH	
Newfound River, Bristol, NH	
Sebago Lake, Raymond, ME	Variable milfoil
Conway Lake, Conway, NH	
First Connecticut Lake, Pittsburg, NH	
Contoocook Lake, Rindge, NH	Variable milfoil
Crystal Lake, Newton, MA	
George Pond, Enfield, NH	
Little Sunapee Lake, New London, NH	
Rand Pond, Goshen, NH	
Spectacle Pond, Enfield, NH	
Stinson Lake, Rumney, NH	
Thorndike Pond, Jaffrey, NH	
Great Averill Pond, Averill, VT	
Pemigewasset River, Multiple Locations, NH	Variable milfoil
Hunts Pond, Hancock, NH	
Wentworth Lake, Wolfeboro, NH	Variable milfoil
Buckley Dunton Lake, Becket, MA	
Pontoosuc Lake, Lanesborough, MA	
Walden Pond, Saugus, MA	
Blaisdell Lake, Sutton, NH	
Cummins Pond, Dorchester, NH	
Highland Lake, Andover, NH	
Island Pond, Stoddard, NH	
Lake Coniston, Croydon, NH	
Lake Warren, Alstead, NH	



2018 Lake Host Program Transient Boat Relationship Summary (Crystal Lake)

Long Pond, Lempster, NH	
McDaniels Marsh, Springfield, NH	
Waterbody	*Aquatic Invasive Species Status
Millen Lake, Washington, NH	
Spofford Lake, Chesterfield, NH	
Upper Baker Pond, Orford, NH	
Waukeena Lake, Danbury, NH	
Bomoseen, Lake, Castleton, VT	Asian clam, Eurasian milfoil, Zebra mussel
Cutler Pond, Highgate, VT	
Gale Meadows Pond, Winhall, VT	
Lake Morey, Fairlee, VT	Eurasian milfoil
McIntosh Pond, Royalton, VT	
Mill Pond, Windsor, VT	
Miller Pond, Strafford, VT	
North Hartland Reservoir, Hartland, VT	

*Disclaimer: This table includes 2018 survey data that was compatible with mapping software and does not represent all of the surveys performed by Lake Hosts. This summary does not provide a comprehensive listing of all waterbodies and the aquatic invasive species infestation status for each waterbody. NH LAKES is working with the New Hampshire Dept. of Environmental Services and partners in other states to create a more comprehensive list of waterbodies and infestation status. If you have any questions, comments, or concerns please reach out to NH LAKES directly.



Enfield Historical Society

Knowledge of the Past Enlightens the Future

The Enfield Historical Society is dedicated to discover, collect, and preserve anything which relates to the history of Enfield, and to foster and encourage an interest in this history.

One hundred fifty-one attendees participated in programs the Society sponsored during the 2017-2018 fiscal year. These programs included a visit from Steve Taylor, who entertained with stories of NH agricultural fairs. Snowstorms interfered with two programs in December and February. The Society sponsored, in conjunction with the Enfield Public Library and the NH Humanities Council, a program presented by Dan Billin, Noyes Academy of Canaan, NH. Martha Knapp from the Hartford, Vt., Historical Society, spoke of Architect Louis Sheldon Newton. It was interesting to learn of two homes in Enfield that show his talent.

Sixty-eight persons enjoyed a visit to the Lockhaven School House Museum during its Sunday open hours from late June to mid-September. This Museum was also open during the Old Home Days celebration. The Enfield Center Museum was opened to the public September 15th for two hours. A dozen enthusiastic visitors stopped by to view the various exhibits during that time.

Society and Town Historian, Marjorie Carr at 632-7740, or Kathy Ford at 632-4675, are available to conduct Enfield Center Museum and Lockhaven School House tours with special arrangements. 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.

Thank you to those who attended our programs, purchased our Enfield History, and donated items. Your support is greatly appreciated

Come, see what we are about.

Kathy Ford
Secretary



Enfield Shaker Museum

... Where Enfield residents are entitled to free general admission during the regular season



Enfield Shaker Village Circa 1904

2018 Marks 225th Anniversary of Enfield Shaker Village's Founding

In 2018, Enfield Shaker Museum celebrated the 225th anniversary of the founding of the Enfield Shaker Village. The Shakers acquired land and built their first building, the Meeting House, in 1793.

In early 1782, Mother Ann and the Shaker Elders sent Ebenezer Cooley and Israel Chauncey to visit those who had received the faith in Enfield, NH and to open the testimony to other souls. Childs Grafton County Gazeteer in 1886 records that Ebenezer Cooley and Israel Chauncey arrived at the house of James Jewett on September 1, 1782 and held their first meeting at the house of Asa Pattee.

Former Shaker Elder Henry Cumings, writing for the Enfield Advocate in 1906 describes the community still located on the east side of Mascoma Lake in the area now known as Shaker Hill in these years as not being fully organized



as it would later be, “but rather the people lived in their separate families as before, but accepting the doctrine and living it the best they could under the circumstances, holding meetings on the Sabbath and sometimes in the evening. These meetings were held mostly in a large farm house that stood on Shaker Hill where Mr. Eddy's place now is, then owned by Asa Pattee. This came to be known as the Shaker meeting house and was burned about 1788. . . . But from the time of the fire their minds were turned more and more across the lake where they finally located in 1793.”

Cummings continues, “The Shaker central authority under the leadership of Father Joseph Meacham and Mother Lucy Wright selected Father Job Bishop and Mother Hanna Goodrich to come to New Hampshire to gather and organize the societies at Enfield and Canterbury in to family and society relations, and under their directions the early years were passed and success was assured.”

On March 25, 1793 the Enfield believers moved to the west side of the lake, occupying accommodations as were available and immediately began the construction of their new Meeting House, which was raised May 16, finished during the summer, and first occupied for worship on November 3, 1793. Rise and Progress records that the number of those at first entered into a church relation of joint interest was 17 brethren and 20 sisters.

The revival that began in Enfield in 1782 had led to the formation of the Shaker community that we now preserve, interpret, and celebrate 225 years later.

Enfield Shaker Museum is a 501(c)3 non-profit educational institution whose mission is to protect, enhance, and utilize its historical structures, landscape and Shaker cultural heritage.



ENFIELD SHAKER MUSEUM

447 NH Route 4A

Enfield, NH 03748

(603) 632-4346

www.shakermuseum.org

Sincerely,

Phil Walz

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.

2018 was a busy year for the Enfield Village Association.

After a year off due to road construction on the course, the Shaker 7 Race returned with an enthusiastic turnout of runners and volunteers. Our affiliation with an Upper Valley runner's club helped bring runners to Enfield from surrounding towns. New this year: we invited local businesses and nonprofits to set up displays at the race site to introduce folks to our town and encourage them to return to explore all Enfield has to offer.

EVA hosted its first workshop for downtown property and business owners to discuss ideas to foster economic growth in the village. Full utilization of parking areas in the village emerged as a primary concern. EVA's Economic Development Committee has been researching signage options to address this issue.

EVA's Business Coffees continue to be a popular venue for Enfield businesses, nonprofits and Town officials to gather for networking and impromptu discussions of topics of interest. Coffees are held on the forth Friday of each month from 8-9 AM, hosted by a different business or nonprofit each month.

EVA volunteers organized several community events this year, starting with the Winter Wing Ding, a joint effort with the Mascoma Sailing Club to get folks outside to enjoy winter activities on the lake. Spring Green Up Day is focused on cleaning up the downtown and parade route for the Memorial Day Parade, but has expanded to include the Rail Trail, Main Street to Route 4A, Mascoma Lakeside Park, Huse Park and several other areas. Hometown Holidays celebrates the season with family friendly activities, a pop-up "One Day Café" and a vendor's market for crafts and gift ideas.

The Beautification Committee kept Main Street gardens alive with color all summer long, and welcomed the Holidays with garlands and lights on the lampposts in the village.

Committee members spent many hours "behind the scenes" repairing and refreshing EVA's growing collection of scarecrows. On set up day, a record turnout of volunteers set off with a fleet of pickup trucks to install nearly 100 "crows" for EVA's Harvest Scarecrow Project. Scarecrow designs are based on business, nonprofit, government and recreational themes reflecting where they are displayed. This project continues to expand with several "freelancers" adding



scarecrows in residential settings. This year the Scarecrows were a feature story in the Valley News, and in a video report by a local ABC news affiliate.

The historic Greeley House continues to be EVA's "anchor" on Main St, providing office and storage space (ever wonder where all those scarecrows go?) as well as providing rental housing for a young family. EVA saved this history rich building on the corner of Main Street and Shaker Hill Road from demolition, thanks to the generous donations of time, talent and treasure by EVA donors and volunteers and a grant from NH's Community Development Finance Authority (CDFA).

For 2019, we look forward to publishing a new Business Directory. Listings are free to all Enfield businesses. The Directory is also available online at the EVA website.

We are pleased to welcome two new board members, Julie Eckert and Maynard Southard, and bid a fond farewell to Terri Lynch, with great thanks for her ongoing efforts to beautify Main Street.

The Board would like to thank all the donors whose gifts enable EVA programs to continue each year. The Board also extends a very special thanks to the many volunteers giving countless hours organizing the various EVA events, and to all the volunteers participating in the events to "Keep the Good Things Happening!"

EVA cordially invites your ideas and participation in our activities! Please contact me or an EVA board member to get involved!

Submitted by,

C. Harrison Trumbull, President
(charrison616@me.com)



Maynard Southard, Treasurer
Janet Lovely, Secretary
Julie Eckert, Member
Kimberly Quirk, 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

Moving into 2019, this will be my last year as your Executive Councilor, I have thoroughly enjoyed serving you and working with many great local, county and state officials. I have been honored and grateful to have your trust for the past five years.

The Governor, Executive Council and Legislature have worked on many important issues such as the heroin, fentanyl and opioid crisis, workforce development, infrastructure improvement, school safety infrastructure, youth and family services and protection of our natural resources.

In 2018, I was proud to be a part of the Friendship House dedication in Bethlehem, the Fifth Glen House Hotel dedication near Mount Washington, the State Liquor store dedications in Colebrook and Lancaster and state land transfer near Mascoma Lake Park in Enfield. I have worked with dozens of small business owners to assist them throughout the regulatory process to open their businesses. The State is moving forward in a positive direction to sell the Rumney and Shelburne rest stop areas that have been closed for many years. I remain close to the Lakeshore Redevelopment Planning Commission in the development of the "Old State Property" in Laconia. Many communities such as Newport, Colebrook and Bristol are going through economic development revitalization and I have assisted them with funding ideas and with state and federal contacts.

There are over a thousand volunteers who serve on our State Boards and Commissions. I have had the pleasure to vote for many of them in District 1. The Council has confirmed 6 Circuit Court Judges, 2 Superior Court Judges and 1 State Supreme Judge(s) in 2018. In 2018, there were 1.7 billion dollars in expenditures, 6.4 billion in working capital and the Council passed 1775 contract items.

The Ten Year Transportation Improvement Plan, working with the NHDOT and the Regional Planning Commissions will commence in the New Year. The new Council will address the needs of the State and conduct hearings later in the summer and subsequently pass on a plan to the Governor for his consideration prior to it going to the NH Legislature. In the past, the plan has focused on preservation, maintenance and safety of existing pavement and bridge infrastructures 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. One of those grants, is the Conway Rec Path Project for \$1.2 million. Contact William Watson at NHDOT for any additional details at 271-3344.

The Governor and Council are 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

The Executive Council office has available the following informational items: NH Constitutions, tourist maps, consumer protection handbooks, etc. Some Councilors periodically email their weekly schedule and other items of note. If you would like to be included on this list, contact our office at 271-3632. There is also an active internship program for college students and others who might be interested so please contact our office to discuss this with our staff at any time.



Best Regards,

Joe

Joseph D. Kenney
Executive Councilor
District One



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 wildfire activity throughout the state. 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 2018 season threatened structures and one structure was destroyed, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire 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!

In 2019, we will be recognizing Smokey Bear's 75th birthday! Dressed in a ranger's hat, belted blue jeans, and carrying a shovel, he has been the recognized wildfire prevention symbol since 1944. The NH Forest Protection Bureau and local fire departments will be celebrating Smokey Bear's 75 years of wildfire prevention throughout the year. Smokey's message has always been about personal responsibility – remember his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **“Remember, Only You Can Prevent Wildfires!”**



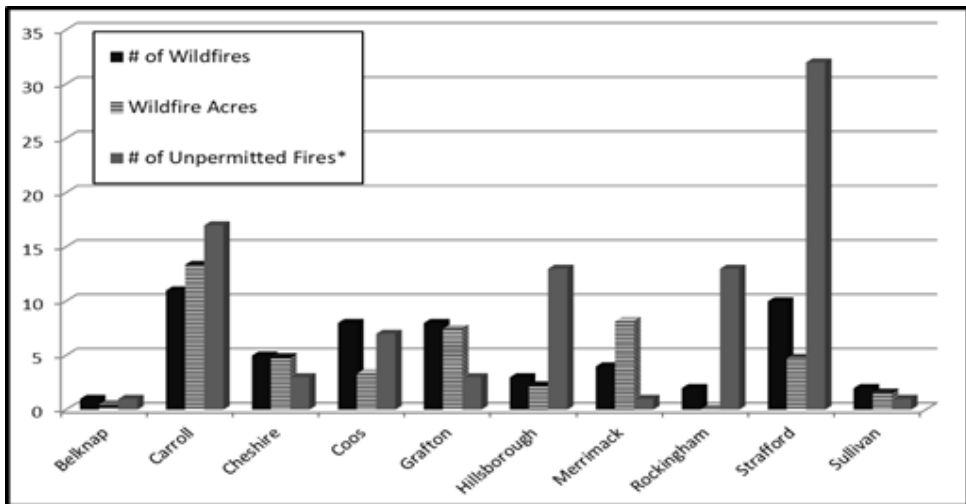
As we prepare for the 2019 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely 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.nhdf1.org.

2018 WILDLAND FIRE STATISTICS

(All fires reported as of December 2018)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180
2014	112	72	53

CAUSES OF FIRES REPORTED	
(These numbers do not include the WMNF)	
Arson	1
Debris Burning	10
Campfire	4
Children	1
Smoking	5
Railroad	0
Equipment	6
Lightning	2
Misc.*	24



Friends of Mascoma Foundation is a volunteer operated, grassroots 501(c)(3) charitable organization dedicated to fostering educational advancements and nutritional well-being for students and their families within the Mascoma Valley Regional School District. To date we have raised over \$300,000 through support from generous donors and grant programs. Our organization focuses on three major programs that are outlined below.

Scholarships

Our scholarship program launched in 2016 and we have awarded \$37,000 to date. 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. FOM awarded 15 scholarships to 14 students totaling \$16,000 to the Class of 2018. The application deadline is April 1st and more information can be found at <http://friendsofmascoma.org/scholarship/>. We look forward to awarding scholarships to the Class of 2019 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. During 2018 we awarded over \$8,000 to educators in our district. 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, registered agents of the New Hampshire Food Bank. This program provides food to our 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. Boxes of food are also made available to school families during school breaks. In 2018 the Canaan pantry had 1232 household visits and the Enfield pantry had 702 household visits. There are 377 households registered district wide. For more information please visit: <http://friendsofmascoma.org/friends-feeding-friends/>. Updates on pantry events and closures due to weather are posted on Facebook (<https://www.facebook.com/friendsofmascoma/>) and the Enfield and Mascoma ListSrvs.

Contact Information

Our office location and mailing address is 9 On The Common, Canaan, NH 03741. Have a question or want to be involved? Contact us at info@friendsofmascoma.org or 603.632.4542.

Thank you to the wonderful Enfield residents for your continued support and willingness to volunteer.

Holly, Kate, Carol, Liz, Matt, Beth, Andrew, and Theresa
The Friends of Mascoma Board of Directors



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 2017-18, 160 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 146 were assisted by ServiceLink:

- Older adults from Enfield enjoyed 1,273 balanced meals in the company of friends in the centers' dining rooms.
- They received 6,864 hot, nourishing meals delivered to their homes by caring volunteers.
- Enfield residents were transported to health care providers or other community resources on 1,010 occasions by our lift-equipped buses.
- They received assistance with problems, crises or issues of long-term care through 278 visits with a trained outreach worker and 647 contacts with ServiceLink.
- Enfield's citizens also volunteered to put their talents and skills to work for a better community through 2,546 hours of volunteer service.

The cost to provide Council services for Enfield residents in 2017-18 was \$109,965.43.

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.

Kathleen Vasconcelos
Executive Director



Center for Elder Services

10 Campbell Street
PO Box 433
Lebanon, NH 03766

603/448-4897
fax: 603/448-3906

<http://www.gcsc.org/>

Supporting Aging in Community



Headrest

The mission at Headrest is to assist those who have or are affected by a substance use disorder, experiencing a crisis, or needing support, by providing effective programs and treatment regardless of ability to pay.

Headrest offers programs in three areas: Crisis Hotline (24/7), Outpatient Counseling and Transitional Living Program. These programs are available to people living throughout the Upper Valley community, including Enfield residents.

The Hotline is available to anyone and calls vary from requests for information to suicide crisis calls. In most cases, Headrest cannot be certain of the caller's town of residence because we do not require verification of personal information for Hotline calls. We are able to use landline numbers to identify the 304, 469, or 632 number as an Enfield resident but, with widespread use of cell phones, using the caller's number does not always give an accurate location. This may help explain why of the 8,936 calls to the Hotline in 2017-18, only 179 are recorded as Enfield residents.

Headrest Services (all communities)	For the period 7-1-17 to 6-30-18
-------------------------------------	----------------------------------

Hotline:

TOTAL Calls to Headrest's Hotline (24/7 phone line)	8,936
Calls related to Mental Health	3,697
Calls related to Substance Use Disorder	997
Calls related to Suicide	1,218

Outpatient Counseling:

Individuals participating in drug/alcohol counseling	154
--	-----

Transitional Living Program:

Individuals in residential treatment (up to 90 days)	64
--	----

The generous funding of \$7,500 from the Town of Enfield helps create a safety net for people who are in need of Headrest's services. There is an increasing demand for services related to assistance from recovery with substance abuse disorder. For more information about Headrest's services, call (603) 448-4400 anytime. We will be here to answer the call anytime, day or night.

Headrest
14 Church Street
Lebanon, NH 03766

Respectfully,

Cameron J. Ford, Executive Director



Mascoma Community Healthcare, Inc.

The providers, staff, and board of directors of the Mascoma Community Health Center at 18 Roberts Road, in Canaan, are proud to report to the town that our first twenty months of operation have been a resounding success. We are now serving over 2500 patients with high quality, affordable primary health and dental care, and are growing at around 100 new patients per month.

Here are our Enfield statistics:

Medicaid & Medicare patients:	89	Free and reduced cost care has been provided to 21 Enfield patients via our sliding fee scale: 16 @ 100% 2 @ 75% 3 @ 50%
Private insured patients:	138	
Cash pay and sliding fee:	<u>99</u>	
Total:	326	

Primary Dental Care Services

- Exams and X-rays
- Cleanings
- Scaling and root planning
- Sealants
- Fillings
- Crowns
- Extractions
- Dentures and partials
- Night guards

19 local Board of Directors including Enfield Board Members Curtis Payne, Tim Jennings, Kristine Briand, and Katherine Silvius.

Primary Health Care Services

- General family medicine
- Pediatrics – infants, children, adolescents
- School, camp, and sports physicals
- Sports injury management
- Women's health and gynecology
- Geriatric care
- Family planning – counseling, birth control, STD management
- Chronic disease management
- Medication Assisted Treatment and counseling for substance use disorders
- Lab services
- DOT CDL physicals

Credentialed with over 100 health insurance programs including DHMC employee plans and over 10 dental insurance programs.

Appointments: **603-523-4343** Web site: **mascomacommunityhealthcare.org**

Hours: Mon through Friday 8am-5pm, Open Tuesdays till 7pm



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 “Bob Ross Style Painting Classes”, “Friday Night Fun Painting”, a summer camp for students in grades 4-6, a couple new sports camps and MVPR also helped to revitalize the Enfield Market. The painting classes were very popular during the year, and I can say from personal experience that the class is a great way to spend an afternoon. We had 86 participants spread out over the 17 classes that were offered, and we will continue to offer them into 2019. The Enfield Market was revitalized in January 2018 and opened up to all different types of vendors – including third party independent consultants, direct sales consultants, crafters and artisans and more. This market was held on the second Saturday of each month at the Enfield Community Building. Look for it to continue in 2019 and stop by to support local small business owners and vendors.

We still offer 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 2018 we had 54 students enrolled in the MVPR Ski & Ride Program and 35 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. See below for a complete list of our 2018 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.

2018 weekly programs and activities (continued from 2017):

- Swing Jamie Line Dancing (Mondays at MVRHS and Thursdays at Enfield Community Building)
- Adult (Over 30) Basketball (Sundays at MVRHS)
- Adult Volleyball (Sundays at MVRHS)



- Indoor Field Hockey at Kimball Union Academy (youth & adult, Thursdays, Nov. – Dec & Jan. – Mar.)
- Challenger Sports Youth Soccer Camp (British Soccer in July)
- Challenger Sports Multi-Sports Camp (June)
- Shooting Stars Basketball Camp (grades 1-4 and grades 5-8)
- “Pub” Trivia at the Public Library (at Canaan Town Library)
- Indian River Cross Country and Track Program (grades 5-8, Fall & Spring)
- Youth Sailing Lessons (in conjunction with the Mascoma Sailing Club)
- Outdoor Movie in the Park (in conjunction with the Enfield Police Department)
- 5th 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 Tap Club (Wednesdays at Indian River School)
- Mascoma Valley Guitar Orchestra (Sundays)
- Youth Volleyball Clinic (one week in July)
- Camp X (summer day camp for students in grades 4-6 at Indian River School)
- Il Circolo Italiano (Italian Conversation Club)

2019 NEW weekly programs, activities and events:

- Adult Wood Working Class (3-weeks, in March 2019 at MVRHS)

Respectfully Submitted

Katharine Lary Jopek

Regional Recreation Coordinator • Mascoma Valley Parks & Recreation



MVPR Volleyball Clinic 2018



MVPR Ski & Ride 2018



Bob Ross Style Painting Class
– Mountain Cabin

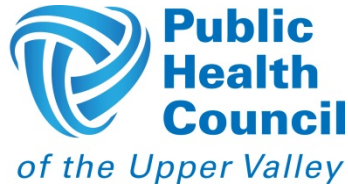


Bob Ross Style Painting Class
– Sunset on the Water



MVPR Theater Camp 2018 – The Sword Called Excalibur





Thank you to the residents of Enfield for supporting the Public Health Council of the Upper Valley (PHC) in 2018.

The 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 to live, work, and play.

In 2018, PHC staff and partners worked together to address substance misuse, healthy eating, oral health, and other concerns for the region. The PHC supported a number of collaborative initiatives such as:

- Provided supportive housing for pregnant and parenting women in early recovery from opioid addiction.
- Expanded availability of summer meal programs for children in the region.
- Hosted a forum for 49 school personnel and area service providers to better match student needs with resources available in the community.
- Hosted a Mental Health First Aid for Older Adults training for 29 people who work with older adults as volunteers or as professionals to help them recognize the signs of mental illness in older adults and understand how to help them
- Brought together 18 people to explore the role of the Town Welfare/Support Officer and share ideas to do this work more effectively. Attendees requested the meetings be continued on a biannual basis
- Hosted 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 2019. For more information about PHC, visit us at www.uvpublichealth.org.



Shaker Field Dog Park

The Shaker Field Dog Park continues to be popular with residents and others who drive from Canaan, Grantham, Hanover, Lebanon, and Vermont. Over 25 volunteers maintain the park and participate in fund-raising activities. The Mascoma Valley Dog Park Supporters (MVDPS) now numbers over 100 dues-paying members.

The MVDPS Board which oversees the operation of the Park worked with Town Manager Ryan Aylesworth on the development of an incident protocol which was approved by the Selectboard at its 2/20/18 meeting. The protocol allows the MVDPS Board of Directors to address minor incidents and disputes at the Park. In more serious cases, the MVDPS Board would issue an incident report to the Town Manager, who would make a final decision. A Town Manager's decision can be appealed to the Board of Selectmen within 30 days. Detailed descriptions of the incident protocol and incident reporting forms are posted on new kiosks in the Small and Large Dog Parks and on the Dog Park website www.mascomavalleydogpark.com.

At the request of a MVDPS member, the MVDPS Board asked the Selectboard at their 4/2/18 meeting to revise the rule of not allowing unaltered dogs over one year of age to use the Dog Park. The Selectboard agreed to allow unaltered dogs over a year of age to use Ingrid's Park for a trial period of one year. Thus far, the policy change has not resulted in any known problems.

Sadly, the well-loved Dog Park Scarecrow's dog went missing this fall. We would much appreciate its return or any tips on its whereabouts. 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 provide 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 2018; July 1, 2017 – June 30, 2018, Community Contact Offices throughout Coos, Carroll and Grafton Counties provided services to 5,984 households through \$6.1MM in Fuel Assistance, \$2.1MM in Electric discounts, \$1.2MM in Weatherization, and \$296,000 in food value distributed to local food banks; totaling \$9.6 MM 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.

Sincerely,

Sarah Wight

Sarah Wight
Energy Assistance Services
Program Manager



U.S. Department of Veterans Affairs

White River Junction VA Medical Center

215 North Main Street

White River Junction, VT 05009

866-687-8387 (Toll Free)

802-295-9363 (Commercial)

In Reply Refer to: 405/00

November 29, 2018

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit. We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363 extension 5118. A single form - VA form 10-10EZ – and a copy of the DD214 is all that is needed.



The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American Veterans	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Sincerely,

Laura Miraldi
Acting Medical Center Director



The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. We work in four broad topic areas; Youth and Family Development, Community and Economic Development, Natural Resources, and Food and Agriculture.

A few highlights of our impacts are:

- Heather Bryant conducted 57 farm visits and is working on two on-farm research/demonstration projects in cooperation with the Grafton County Farm.
- Mary Choate taught 7 ServSafe® classes to 70 restaurant staff, 5 S.A.F.E. classes to 128 school and food pantry/community meals staff, and created and taught 4 home food safety classes.
- Lisa Ford brought nutrition education and food security lessons to more than 350 participants throughout Grafton County.
- Jim Frohn conducted 43 woodlot visits covering 6400 acres, and referred 26 landowners to consulting foresters. He led or assisted with 24 workshops, events, and meetings.
- With help from Lisa Knapton and predecessor Janene Robie, over 25 Grafton County Master Gardeners continued to educate community members with science based gardening guidance.
- Under the guidance of Donna Lee, 88 screened 4-H leaders worked with 235 youth (ages 5 to 18) on projects which enhanced their personal development and increased their life-skills.
- Michal Lunak completed work on a Tillotson Charitable Foundation grant to examine the feasibility for farmers to raise dairy beef using shelled corn as a main feed instead of forages.
- Geoffrey Sewake led a pilot program called Downtowns & Trails, which uses trails as an asset for community and economic development.

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 February UVLSRPC said goodbye to Amber Boland, our GIS Coordinator/Planner and in April we welcomed Olivia Uyizeye. Olivia has a background with GIS, has assisted with our regional housing needs assessment, staffed the local subcommittees of the Connecticut River Joint Commission as well as several field work commitments.

Highlights of our work and accomplishments in 2018 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.
- Assisted school districts with green cleaning practices
- Worked on and help develop the 2021-2030 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 Newport, 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.
- Provided GIS Technical Assistance to Claremont DPW and Claremont Planning and Development Departments.
- Conducted full assessment of all locally owned culverts for the Town of Lyme.
- Increased GIS capacity and developed an Open Data Portal for Regional GIS data.
- Completed Hazard Mitigation Plans for Acworth, New London and Springfield.
- Re-established the Regional Planners Brown Bag Lunch to share and coordinate amongst our region's planning professionals.
- Performed a build-out analysis on zoning regulations for the Town of Lyme.
- Assisted the Town of Sunapee with a Route 11 Corridor study.
- Assisted Sullivan County Transit develop a county wide public transit plan.
- Coordinated with Two Rivers Ottauquechee Regional Commission and Southern Windsor County Regional Planning Commission on a true Upper Valley regional housing needs assessment.

Our goals for 2019 include developing a comprehensive regional housing needs assessment, facilitate workforce development training, help our region become age-friendly, develop corridor focused transportation plans and establish a non-profit to support regional planning efforts.

Please contact us at (603) 448-1680 or sschneider@uvlsrc.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, 2017 and June 30, 2018 VNH made 2,870 homecare visits to 108 Enfield residents. This included approximately \$84,564 in unreimbursed care to Enfield residents.

- **Home Health Care:** 1,658 home visits to 87 residents with short-term medical or physical needs.
- **Hospice Services:** 1,203 home visits to 17 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 9 home visits to 4 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,

*Hilary Davis, Director Community
Relations and Development
(1-888-300-8853)*



WEST CENTRAL BEHAVIORAL HEALTH

AFFILIATE OF THE DEPARTMENT OF PSYCHIATRY, GEISEL SCHOOL OF MEDICINE AT DARTMOUTH

Fiscal Year 2018 (7/1/17-6/30/18)

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 107 Enfield residents received services, including 64 adults, 35 children, and 8 elders, and delivered \$21,166 in unreimbursed charitable care. We were grateful to receive \$2,500 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 their 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 more than 3,000 individuals of all ages, and providing more than \$700,000 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.
- Substance use disorder (SUD) services, providing therapy, support groups, and psychiatric medication management for those with SUD and those with SUD and co-occurring mental illness.
- 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.

Thank you to the residents of Enfield for your generous and long-standing support.



For almost 50 years, WISE has been the sole provider of crisis advocacy and support for victims of domestic violence, sexual violence, and stalking within 21 communities of the Upper Valley of New Hampshire and Vermont. WISE is a non-profit organization dedicated to supporting people and communities impacted by gender-based violence: any harm perpetrated against a person based on power inequalities resulting from gender. WISE offers comprehensive trauma-informed support every hour of every day and works with youth, professionals, and the community to develop relevant and comprehensive prevention strategies. WISE is committed to engaging everyone in learning to recognize and eliminate the root causes of violence.

WISE provides support to people through the 24-hour crisis line, emergency shelter, transitional housing assistance, legal aid, safety planning, support groups, and in-person advocacy at the WISE Program Center, police stations, courts, and hospitals. WISE is also available at a number of satellite locations, including the Windsor County Resource Center, the Upper Valley Haven, Good Neighbor Health Clinic, the Grafton County Child Advocacy Center, and the Dartmouth College campus. WISE also trains medical, legal and law enforcement professionals on the specific effects of trauma and on how to effectively respond to the complex needs of victims. All of the services at WISE are free and confidential, and underlying all support is a commitment to survivor-centered advocacy; acknowledging that survivors can make the best decisions for themselves when given information, resources and support. The WISE website, 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.





Town of Enfield



Vital Statistics



Marriages

For the Year Ending December 31, 2018

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 Person A/Name of Person B</u>	<u>Residence</u>
April 20	Adam R. Wyman Jessica M. Jenna	Enfield Canaan
May 26	Don M. Donker Carrie A. Hackeman	Canaan Enfield
June 17	Barry G. Ilsley Martha J. Chesley	Post Mills, VT Enfield
July 14	Timothy A. Goodwin Wanda Estrella-Henriquez	Enfield Enfield
August 17	Mark E. Wright Andrea L. Tillotson	Enfield Enfield
August 18	Justin C. Rogers Lauren E. Grobe	Enfield Plainfield
August 25	Jonathan T. Jones Samantha A. Audette	Enfield Enfield
December 28	Toby A. Goodsell Cassidy R. LeBlanc	Enfield West Lebanon



Births

For the year ended December 31, 2018

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. 22	Lebanon	Piper Marie Young	Matthew Young April Young
Jan. 23	Lebanon	Serenity Genevieve Hood	Terrance Hood, Jr. Marissa Brown
Feb. 5	Lebanon	Lily Grace O'Toole	Adam O'Toole Kelly O'Toole
Feb. 6	Lebanon	Lochlain Michael McGuire	Brendan McGuire Alyssa McGuire
Feb. 26	Lebanon	Kendall June Wood	Joseph Wood Ashley Wood
Feb. 28	Concord	Isla Grace Rinella	Edward Rinella Lisa Rinella
Apr. 9	Lebanon	Fayth Elizabeth Mitchell	Christopher Mitchell Callie Grant
May 11	Lebanon	Serenity Ariella Rush	Brandon Rush Mika Guthrie
May 14	Lebanon	Ava Grace Torres	George Torres Mollie LeMieux



<u>Date</u>	<u>Place of Birth</u>	<u>Name</u>	<u>Name of Father</u> <u>Name of Mother</u>
May 28	Lebanon	Kai Leo Sharif Lewis	Sharif Lewis Tamala Lewis
July 2	Lebanon	Sawyer David Vilmain	Ryan Vilmain Danielle Vilmain
July 10	Lebanon	Gabriella Ruth Bean	Adam Bean Kristen Bean
July 10	Lebanon	Parker Adam Bean	Adam Bean Kristen Bean
July 30	Lebanon	Patience Mae Bagalio	Cameron Bagalio Jocelyn Guyette
July 30	Lebanon	Anastasia James Cole- Henry	James Cole-Henry Ashley Cole-Henry
Aug. 10	Lebanon	Fiona Briar Hoisington	Matthew Hoisington Alyssa Archibald-Reed
Aug. 17	Lebanon	Laura Diane Kelly	Kieran Kelly Jennifer Kelly
Aug. 20	Lebanon	Rosemary Helena Davidson	Robert Davidson Linnea Sanderson
Sept. 3	Lebanon	Alara June Curtis	Daniel Curtis Emily Curtis
Sept. 4	Lebanon	Roseanna Irene Danner	Cory Danner Katelyn Danner
Sept. 5	Lebanon	Willow Jane Doyle	Steven Doyle Annah McRae Doyle
Sept. 24	Lebanon	Lucas Alfred Bagley	Jeffrey Bagley Shannon Bagley



<u>Date</u>	<u>Place of Birth</u>	<u>Name</u>	<u>Name of Father</u> <u>Name of Mother</u>
Oct. 7	Lebanon	Rory Oliver Harrington	William Harrington Krystal Laundry
Dec. 7	Lebanon	Draven Kane Moores	Jason Moores Shauna Moores



Deaths

For the year ended December 31, 2018

This report is based on a list provided by the State of New Hampshire and may 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>Father's/Parent's Name Mother's/Parent's Name⁽¹⁾</u>
Jan. 5	Lebanon	Gilberto Hernandez	Modesto Hernandez Maria Rodriquez
Jan. 15	Enfield	Margaret Peretti	John Peretti, Jr. Betty Franklin
Jan. 20	Enfield	Philip Cronenwett	Alfred Cronenwett Bertha Piper
Jan. 23	Enfield	Robert Mehler	George Mehler Marion Kandler
Jan. 29	Hanover	Eleanor Cantlin	Alvie Wheeler Lena Bill
Jan. 29	Enfield	Michael Moye	Robert Moye Shyrl Boyce
Jan. 30	Ossipee	Henry Doran, III	Henry Doran, Jr. Karen Keating
Jan. 30	Enfield	Donna Butler	Henry Galebach Ethel (Unknown)
Feb. 11	Lebanon	David Carignan	Romeo Carignan Mariette Forest
Mar. 2	Enfield	W. Robert Foley	Warren Foley Rose Graff



<u>Date</u>	<u>Place of Death</u>	<u>Name of Deceased</u>	<u>Father's/Parent's Name Mother's/Parent's Name⁽¹⁾</u>
Mar. 8	Lebanon	Robert Rogers	Earl Rogers Janet Towle
Mar. 18	Enfield	Susan Meyer	Stephen Meyer Alice Miller
Apr. 1	Enfield Ctr.	Wayne Schwarz	Walter Schwarz Ramona Clogston
June 1	Lebanon	Daniel Dawley	Harold Dawley Rose Messier
June 9	Enfield	Frederick Paradis	Charles Paradis Mailla Crozier
June 26	New London	Richard Gould	Donald Gould Lena King
Aug. 3	Enfield	Ruth Gaudette	Roland Park Ida Currier
Aug. 4	Newport	Jean LeBrun	Alcide Dionne Eva Dionne
Aug. 20	Enfield	Phyllis LaPorte	Albert Witham Cora Hodgdon
Aug. 20	Lebanon	Jean Demers	Charles Fountain Gladys Merchant
Sept. 13	Enfield	John Thomas	John Thomas Lenna Sturms
Sept. 20	Lebanon	Sally Holt	Vaughan Truell Margaret Fields
Oct. 4	Enfield	Walter Paine	Richard Paine Ellen Eliot



<u>Date</u>	<u>Place of Death</u>	<u>Name of Deceased</u>	<u>Father's/Parent's Name Mother's/Parent's Name⁽¹⁾</u>
Oct. 17	Enfield	Jose Torres, Jr.	Jose Torres, Sr. Mercedes Diaz
Oct. 29	Hanover	Charles Pitkin	William Pitkin Eva Baker
Oct. 30	Enfield	Martin Kidder	Unknown Patricia Kidder
Oct. 31	Enfield	Richard Tetreault	Herman Tetreault Jeannie Bergeron
Nov. 6	Lyme	Louise Nylund	Carl Story Mildred Cutts
Nov. 6	Enfield	Gary Gaudette	David Gaudette Barbara Kelley
Nov. 7	Lebanon	Matthew Biathrow	Burton Biathrow Barbara Downing
Nov. 19	Lebanon	Darrell Mallory	Alvah Mallory Marylyn Cox
Nov. 29	Woodsville	Stanley LeBrun	Leo LeBrun Ferdinand Racine
Dec. 7	Enfield	Dorothy Emerson	Harry Bailey Bertha Lewis
Dec. 14	Enfield	Kenneth Hill	Raymond Hill Ruby Farr

⁽¹⁾ Name prior to first Marriage/Civil Union



Town of Enfield



Miscellaneous Reports



2018 Town Meeting Minutes

March 17, 2018

Moderator Dr. David Beaufait commenced the annual meeting at 9:05 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 Officials and staff present as follows:

Selectmen John Kluge and Meredith Smith, Moderator Dr. David Beaufait, Town of Enfield Attorney, Jim Raymond, Town Manager Ryan Aylesworth, Assistant Town Manager Alisa Bonnette, Town Clerk and Tax Collector Carolee Eisener, Assistant Moderators Lindsay Smith, John Carr and Scott Gerlach, Budget Committee members Sam Eaton-Chair, Shirley Green, Eric Crate, Nancy Smith, Mark Eisener, Michael Diehn and Holly West.

Selectman Meredith Smith gave the Selectmen's thank you to all those who retired from volunteer service in 2017, and to Mike Sousa and Carolee Eisener, retiring employees.

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, D. Langley seconded, followed by a unanimous voice vote in favor of adoption.

Moderator Dr. David Beaufait announced the results of Articles 1 to 4 which were voted on by official ballot on Tuesday, March 13th.



Article 1. To choose by ballot all necessary Town Officers for the ensuing year.

- For Three Years:
- One Selectman:
 - B. Fred Cummings 156
 - Katherine Plumley Stewart 255**
 - One Trustee of Trust Funds:
 - April Guinness 381**
 - One Cemetery Trustee:
 - Gordon Clough by a write-in vote of 68 votes**
 - One Fire Ward:
 - Timothy Taylor 348**
 - One Library Trustee:
 - Shirley A. Green 385**
 - Two Zoning Board of Adjustment Members:
 - Timothy Lenihan 278**
 - Cecilia Aufiero 198
 - Mike Diehn 233**
 - Three Budget Committee Members:
 - Mike Diehn 292**
 - Erik Russell 270**
 - Jean Patten by a write-in vote of 104 votes**
 - One Supervisor of the Checklist:
 - Susan Blain 377**

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.

Yes 344, No 61. Article 2 passed as printed.

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.

Yes 329, No 75. Article 3 passed as printed.

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.

Yes 342, No 63. Article 4 passed as printed

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.

M. Smith made the motion to accept Article 5 for discussion, J. Kluge seconded the motion.

Town Manager Ryan Aylesworth spoke to the Article and presented a PowerPoint overview of the Capital Improvement Program, which pertains to this and other articles, and is a permanent part of this record.

There was no discussion and the Moderator opened paper balloting voting at 9:05 a.m.

B. Powell made the motion to table Article 5 until after the paper ballot count was made, D. Langley seconded the motion. Unanimous agreement from the audience.



J. O’Keeffe made the motion to move Article 5 off the table, R. Hill seconded the motion. Ayes unanimous. The Moderator declared the results of Article 5 as yes 119, No 9. Article 5 passed as printed.

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.

J. Kluge made the motion to accept Article 6 for discussion, M. Smith seconded the motion.

Holly West stated that she thought that the Town should be taking a more strategic approach to maintaining equipment and buildings and made the motion to amend Article 6 to delete the “Fire Station and Shedd Street Garage Furnace and Insulation Upgrades (\$20,000), changing the Article total to \$97, 500.”, J. Plumley seconded the motion.

H. West questioned the viability of investing more money in buildings that are in such poor condition. S. Eaton stated that he did not like the Board of Selectmen bundling so many things together in one Article and asked that they not do it in the future. L. Hackeman said that he was in favor of the amendment; that we don’t need to put more money in Shedd Street. J. Patten stated that she doesn’t like having so many things bundled together, and asked what the Shedd Street building houses? R. Aylesworth answered: the rescue boat, fire department ATV’s, the forestry vehicle and other pieces of fire department equipment. S. Stancek said that he thought we all realized that this is a band aid approach but that it was needed now. K. Stewart asked if anyone has looked at leasing space,



and do all of the things stored there need to be in a heated space? It seems like a waste of oil/gas. C. Depuy stated that from an energy point of view it is difficult to economically heat storage areas. Anything that can be stored outside should be. J. Kluge said that some of these things have water in them and have to be in heated garages. R. Cusick said that as a former CIP member he has looked at all our equipment and buildings and that we have nothing that can't be winterized and stored in unheated space. We have to look at what we need now.

W. Allard said that the equipment in the fire station costs a lot of money and the cost of winterizing it may end up being the cost of the insulation and furnace. If a homeowner looks at the cost of a new furnace as opposed to buying a new house they're going to pick the furnace; in favor of spending the money on this. M. Smith stated that she'd like to remind everyone that the cost of the furnace is the tip of the iceberg, that additional monies will be required in the future. T.

Lenihan called the question to a unanimous agreement.

L. Hackeman said that we do store a lot of things in the Shedd Street building but does not support putting more money in it. K. Withrow stated that the Union Street and Shedd Street needs are bundled together here and that the Union Street station does need a new furnace. She would like Holly to change her amendment to restrict it just to cutting the Shedd Street building. We were supposed to have gotten rid of the Shedd Street building years ago but don't have room for equipment at the Union Street station or the Enfield Center station. We need to keep the vehicles warm so they are ready to move if an emergency arises.

The Moderator called for a voice vote on the amendment, which was unclear so he called for a hand vote: Yes 73, No 47. The Moderator declared paper ballot voting open on the amended Article 6 at 10:10 a.m.

T. Lenihan made the motion to table Article 6 until after the paper ballot vote is calculated, S. Hagerman seconded the motion. Unanimous agreement.

J. O'Keeffe made the motion to move Article 6 from the table, D. Kiley seconded. Unanimous agreement.

Yes 107, No 23. Article 6 passed as amended.

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 (typo: Article 7) 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.

M. Smith made the motion to accept Article 7 for discussion, J. Kluge seconded the motion.

Town Manager Aylesworth spoke to the article and explained that when we have an employee leave we pay them any accrued vacation and sick time. We don't have a separate source of funds to fund this, it has to come out of that department's budget, which puts a burden on the operating budget. This would provide a separate source of funds to take care of that. We do have a separate \$500 annual allotment for employee's health care expense reimbursement for things like emergency room co-pays, office visit co-pays and prescription expenses.

T. Lenihan said as a long-time State employee he knows that the State deals with this all the time and it can be very expensive. The Town has added some full-time employees in recent years, adding expenses.

The Moderator called for a voice vote on Article 7, which was unanimous but S. Eaton pointed out that in the Town Report it said that a paper ballot 2/3 vote was required so the Moderator declared the polls open for a paper ballot. (This was later found to be an error in the Town Report's narrative section; the Warrant had been printed correctly).

D. Kiley made the motion to table the Article until the paper ballot vote had been calculated, J. O'Keeffe seconded the motions. Ayes unanimous.

J. O'Keeffe made the motion to remove the Article from the table, D. Kiley seconded the motion.

Yes 119, No 12. Article 7 passed as printed.



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.

J. Kluge made the motion to accept the article for discussion, M. Smith seconded the motion.

J. Kluge immediately made the motion to amend the article to \$6,414,592, M. Smith seconded.

J. O’Keeffe made the motion to move Article 5 off the table, R. Hill seconded the motion. Ayes unanimous. The Moderator declared the results of Article 5.

D. Kiley made the motion to table Article 8 until the results of the paper ballot vote on Article 7 had been calculated.

J. O’Keeffe made the motion to move Article 8 off the table, D. Kiley seconded the motion. Unanimous agreement.

J. Kluge made the motion to accept Article 8 as printed, M. Smith seconded the motion.

J. Kluge made the motion to amend the article to \$6,414,592, D. Fogg seconded the motion.

Sam Eaton as Chairman of the Budget Committee narrated a PowerPoint presentation, which is a permanent part of this record. and thanked Ryan Aylesworth for all his assistance since coming in to his new position as Town Manager.

K. Stewart asked if this budget includes current staffing, which S. Eaton said that it did.

J. Patten asked where this change is coming from and S. Eaton explained that it is coming from Article 7.



The Moderator called for a voice vote on the amendment; unanimous agreement. He then called for a voice vote on Article 8 as amended; unanimous agreement. Article 8 passed as amended.

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.

Moderator Beaufait recused himself and assistant moderator Lindsay Smith moderated this article.

M. Smith made the motion to accept the article for discussion, J. Kluge seconded the motion.

Town Manager Aylesworth narrated a power-point presentation, which is a permanent part of this record.

T. Jennings asked State Representative Roger Dontonville to ask the legislative committee to agree to sell the property for \$1.00. D. Beaufait stated that as a member of the Mascoma Lake Association and the Sailing Club he thought that this was a great opportunity for the Town and the region to have access to Mascoma Lake and feels that privately funded is the only way to go. S. Young stated that she supported this purchase and asked who will have oversight of the area and of the maintenance? R. Aylesworth explained that the Recreation Commission would have charge of scheduling the recreation programs; the Department of Public Works the maintenance and the Board of Selectmen final oversight. Maintenance costs are projected at \$3500 to \$4000 annually that includes mowing, portable toilets, mulching, and other basic maintenance functions. That amount could change if structures and electricity are added. The Sailing Club and the Enfield Village Association have offered to contribute to the operating costs. Kim Quirk, President of EVA, stated that this group is dedicated to this project and don't want the Town to miss out on this opportunity. R. Dontonville said that he accepted Mr. Jennings' challenge to keep the purchase price to a dollar. He stated that New Hampshire is one of the three oldest



population states in the country and that this is an opportunity to attract young people to invest in Enfield.

S. Hagerman said that she grew up in Michigan and had to pay for the use of hiking trails, beach and boat access and this is an opportunity to have all those for free.

K. Gotthardt stated that this may be the last chance for Enfield to acquire land on the lake. It provides open shoreline, parking, picnicking and access to the rail trail. He asked that the Land Acquisition Capital Reserve Fund be utilized in 2019 if private fund raising fails. The last money to be added to that fund was fifteen years ago and funds have never been expended from it. S. Beaufait stated that as a twenty year resident she lives here for the recreational assets available and Enfield needs to take advantage of this opportunity.

D. Langley stated that we are blessed to have two beautiful lakes in this community. Many years ago the Town had the opportunity to buy lake front property from LaSalette but passed it by. We will not regret this acquisition. J. Eckert stated that she takes a lot of pictures of the lake and uses the park for photography and kayaking and she believes that young people will love this important asset. D. Beaufait stated that the major advantage of this is the private funding and that we shouldn't have to bring this to the people. He called the question, W. Allard seconded. T. Lenihan stated that this is the only thing he's seen that isn't asking for money. M.A. Haagan stated that she's on the fund raising committee and while not asking for money do need your generous support.

The Moderator stated that she had received a paper ballot request and opened the voting.

D. Langley made the motion to table Article 9 until the paper ballot vote had been calculated, D. Kiley seconded the motion. Unanimous agreement.

T. Lenihan made the motion to remove Article 9 from the table, J. O'Keeffe seconded the motion, Unanimous agreement.

Yes 130, No 6. Article 9 passed as printed.

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.

J. Kluge made the motion to accept the article for discussion, M. Smith seconded the motion.

J. Kluge stated that the Board of Selectmen feel very strongly that we need this article to move forward into the future.

The Moderator called for a voice vote which was unanimously in favor.

Article 10 passed as printed.

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.

M. Smith made the motion to accept the article for discussion, J. Kluge seconded the motion.

M. Smith made the motion to amend the article to read “raise and appropriate the sum of \$319, 968”, J. Kluge seconded the motion.

R. Aylesworth explained that with the passage of Article 10 that amount of \$76,000 could be reduced from this article.

The Moderator called for a voice vote on the amendment: unanimously in favor.

The Moderator called for a voice vote on Article 11 as amended: unanimously in favor. Article 11 passed as amended.



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.

J. Kluge made the motion to accept the article for discussion, M. Smith seconded the motion.

R. Aylesworth explained that the Town has had issues with the finances in the municipal sewer department for some years. We have done an examination of rates and assets and looked into building our own sewer treatment facility but now would like experts to do a feasibility analysis.

J. Kluge stated that we are paying Lebanon a lot of money for sewer treatment. With 100% of the principal to be forgiven this is a great opportunity for the Town.

S. Stancek asked when the forgiveness of principal takes place, at the time of the loan or at the end of the year? R. Aylesworth answered when the project is completed.

The Moderator opened the voting for a paper ballot vote.

D. Kiley made the motion to table Article 12 until the results of the paper ballot vote are calculated, S. Kiley seconded the motion. Unanimous agreement.

J. O’Keeffe made the motion to move the article from the table, G. Clough seconded the motion. Unanimous agreement.

Yes 118, No 3. Article 12 passed as printed.



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.

M. Smith made the motion to accept the article for discussion, J. Kluge seconded the motion.

R. Aylesworth explained that at the end of 2016 the Town had a deficit of about \$122,000, in which case the Department of Revenue Administration wanted a warrant article funding the deficit. The \$1.00 amount could be amended to the actual deficit amount. The Town audit was just completed and we no longer have a deficit; there is a positive balance of approximately \$225,000 at the end of 2017. The Town should have an Undesignated Fund Balance of between 8-17% of the operating budget. Currently we have about 4% so are half-way there.

M. Diehn asked if the monies from Article 12 are on the revenue or expense side, and R. Aylesworth answered on the expense side.

The Moderator called for a voice vote, which was a unanimous nay. Article 13 failed to pass.

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.

J. Kluge made the motion to accept the article for discussion, M. Smith seconded the motion.

Gordon Clough, Cemetery Trustee, stated that a scattering garden for ashes is being built at Countryside Cemetery and money is needed.



The Moderator called for a voice vote on the article, unanimous in favor. Article 14 passed as printed.

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.

M. Smith made the motion to accept the article for discussion, J. Kluge seconded the motion.

M. Smith made the motion to table the article, J. Kluge seconded the motion.

Charles Depuy, Energy Committee chairman, explained that due to electric rate changes this is not a good time to implement this and the Committee recommends tabling it.

The Moderator called for a voice vote on tabling Article 15 and received a unanimous vote in favor. Article 15 was tabled.

D. Kiley made the motion to restrict discussion of the articles dealt with to this point, J. Patten seconded the motion. Unanimous approval.

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

J. Kluge made the motion to accept the article for discussion, M. Smith seconded the motion.

R. Aylesworth explained that this is just a clarification that the Board of Selectmen may accept gifts of real property with no expense to the Town.



S. Hagerman asked if we could not have to vote on this every year, and J. Raymond, Town Attorney answered that this will remain in effect until rescinded.

S. Stancek said that if someone donates cash it is considered a charitable contribution but does this hold true for donations of property? This article doesn't say that we can sell the property?

R. Aylesworth stated that we would need to be careful about placing restrictions on gifts. A public hearing would be required to accept the property.

J. Raymond stated that gifts of land are deductible.

R. Barr stated that he had been a fund raiser for 28 years and knew that sometimes you don't want the property being donated, example being a gas station with potential Haz-Mat concerns. Does the Town have any policy in place if such a situation should arise?

K. Gotthardt stated that when the Town acquires property through the Tax Deeding process the Board of Selectmen can sell the property. Is there an RSA restricting what the Selectmen can do with donated property?

J. Raymond answered that a hearing would have to be held to accept a gift of real property and that a Town Meeting vote would be needed in order to sell it.

J. Patten called the question, to unanimous agreement.

**The Moderator called for a voice vote on the article, unanimous in favor.
Article 16 passed as printed.**

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

Ballot Vote Required

Moderator Beaufait recused himself and Assistant Moderator L. Smith moderated this article.

M. Smith made the motion to accept the article for discussion, J. Kluge seconded the motion.



Debra Ford, SAU business administrator, said that the SAU would receive \$1100 for each kindergarten student.

Marjon Licks stated that as the owner of the 56 Main Bar & Grill she would receive 8% back from the keno games played there so it would be a big asset to both the schools and businesses.

T. Jennings asked if this question could have been put on the official ballot, to which R. Aylesworth replied that the Board of Selectmen felt that it was a decision that should be made at Town Meeting. T. Jennings said that we could talk about this for the next two hours and should just move to the paper ballot vote.

D. Beaufait stated that he realizes that keno would benefit the businesses and schools but objects strongly to linking addictive behavior to schools.

G. Clough stated that he's in favor of anything that helps out the schools.

D. Kiley stated that \$1100 is the bottom we would receive for each student and that we need more help to fund our schools.

D. Ford stated that the cost is about \$19,000 per student.

S. Beaufait asked if this opened up the town to other types of gambling, to which R. Aylesworth said that he didn't believe so.

J. Raymond stated that the statute pertains only to keno.

S. Beaufait stated that she objected to society looking for quick fixes like legalized marijuana and now keno to raise money. We need to be more informed about this and vote it down.

Wendy Piper, former State representative and current Grafton County Commissioner, stated that she commends the Board of Selectmen for including this on the warrant to allow discussion on the subject. When she was in the legislature she voted against casinos, and when she moved here there was no full-time kindergarten. Businesses do grow the town and this helps businesses. Education is important to attract young people and this helps education.

Roger Dontonville, current State representative, stated that he voted to allow the towns to vote on this subject locally. The schools will receive money from keno



whether we vote to allow it in Enfield or not. New Hampshire does a poor job of funding education.

J. Kluge called the question, D. Kiley seconded.

K. Gotthardt asked if there are restrictions on what businesses can have keno? The Moderator stated that it is restricted to those businesses that hold liquor licenses.

M. Licks stated that the businesses have to comply with regulations from the State Liquor Commission, with inspections, and keep their businesses attractive to customers.

S. Hagerman stated that she is a school psychologist and is against any more opportunities that may negatively affect children.

D. Beaufait stated that without keno we will still get monies from it from the State for our schools so we don't need it in our town.

B. Cusick stated that he suffered with his fellow members while on the School Board trying to balance a good education against costs. It is important that people make their own choice about keno. You can buy lottery tickets where alcohol is sold so doesn't see much difference.

The Moderator called for a paper ballot vote.

D. Kiley made the motion to table Article 17 until the paper ballot vote was calculated, J. Patten seconded the motion. Unanimous approval.

D. Kiley made the motion to move Article 17 off the table, W. Allard seconded. Unanimous approval.

Yes 51, No 49. Article 17 passed as printed.

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.

J. Kluge made the motion to accept the article for discussion, M. Smith seconded the motion.

B. Powell asked what is the distinction between spouse and surviving spouse? J. Raymond replied that it was a Veteran's Administration phrase.

J. Eckert further explained that a spouse may be the only one on the property deed but if his/her spouse is a veteran and lives there they would qualify for the exemption. A surviving spouse is when the veteran has died.

T. Jennings requested a paper ballot vote, with five voter signatures, in that he thinks that this is a very personal choice and should be private. J. O'Keeffe seconded the request.

W. Allard said that he thought that this should include the spouses of police and firemen killed in the line of duty.

J. Raymond stated that the purpose of the warrant article cannot be changed.

G. Clough stated that he is a veteran and made the motion to amend the article to change the amount to \$500.00, J. O'Keeffe seconded the motion.

J. Raymond and R. Aylesworth explained that you cannot change the dollar amount and doing so would void the Article.

G. Clough and J. O'Keeffe withdrew their motion to amend and second.

The Moderator declared voting open for paper ballot.

D, Kiley made the motion to table Article 18 until the results of the paper ballot vote had been calculated, D. Langley seconded the motion.

J. O'Keeffe made the motion to move Article 18 off the table, D. Kiley seconded the motion.

Yes 72, No 18. Article 18 passed as printed.



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.

M. Smith made the motion to accept the article for discussion, J. Kluge seconded the motion.

There was no discussion.

The Moderator called for a voice vote, which was unanimously in favor. Article 19 passed as printed.

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

J. Kluge made the motion to accept the article for discussion, M. Smith seconded the motion.

S. Stancek asked for an update on the financial advisor that took/absconded with the Town funds.

R. Aylesworth explained that the case was still in litigation and that the assets were frozen. J. Carr stated that the investment is generating revenue.

K. Withrow thanked Town Manager Aylesworth for all his work and very good presentations and welcomed him to the Town. She thanked Carolee Eisener for all her work and dedication, which drew a standing ovation. Carolee has been with the Town since 1984, Tax Collector since 1991, Town Clerk since 2006, and deputy town clerk prior to that.

C. Cusick referred to page 245 of the Town Report and clarified that the food pantry does now have meats, bread, eggs, fresh vegetables and fruit, and shelf stable milk every week.

S. Kiley made the motion to adjourn the meeting, D. Kiley seconded the motion. Unanimous agreement. The meeting adjourned at 1:25 p.m.

Respectfully submitted,

Carolee T. Eisener



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:

<https://www.nh.gov/btla/forms/documents/abatement.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 2018: \$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 2018: \$500,000

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 2018: \$1,221,500

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. Any resident that has actively served not less than 90 days and was honorably discharged, or the spouse or surviving spouse of such veteran, may apply for \$200 "All Veteran's Tax Credit" per RSA 72:28-b providing they are not receiving or eligible for any other tax credit.

Veterans' Tax Credits applied in 2018: \$58,400

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: The Low & Moderate Income Homeowners Property Tax Relief program was designed to lessen the economic burden of the State Education Property Tax on certain at-risk taxpayers.

An eligible applicant for the Low and Moderate Income Homeowners Property Tax Relief is a person who is:



-
- Single with adjusted gross income equal to or less than \$20,000; or
 - Married or head of NH household with adjusted gross income less than or equal to \$40,000; and
 - Owns a homestead subject to the State Education Property Tax; and
 - Has resided in that homestead on April 1 of the year for which the claim is made.

Applications for the Low and Moderate Income Homeowners Property Tax Relief are accepted only during the statutory filing period - after May 1, but no later than June 30. The law allows 120 days for processing from the date of receipt of your completed application.

The Town has no authority over this program. For assistance, contact the NH Department of Revenue at (603) 230-5920 - press prompt 2, then prompt 2 again.

For more details visit the State website at:
<https://www.revenue.nh.gov/assistance/low-moderate.htm>



Right to Know Law

This section contains excerpts from the Right to Know Law, RSA 91-A, as found on the State's website and is subject to change. For the full text visit <http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-VI-91-A.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. The names of the members who made or seconded each motion shall be recorded in the minutes. 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.

II-a. If a member of the public body believes that any discussion in a meeting of the body, including in a nonpublic session, violates this chapter, the member may object to the discussion. If the public body continues the discussion despite the objection, the objecting member may request that his or her objection be recorded in the minutes and may then continue to participate in the discussion without being subject to the penalties of RSA 91-A:8, IV or V. Upon such a request, the public body shall record the member's objection in its minutes of the meeting. If the objection is to a discussion in nonpublic session, the objection shall also be recorded in the public minutes, but the notation in the public minutes shall include only the member's name, a statement that he or she objected to the discussion in nonpublic session, and a reference to the provision of RSA 91-A:3, II, that was the basis for the discussion.

II-b. (a) If a public body maintains an Internet website or contracts with a third



party to maintain an Internet website on its behalf, it shall either post its approved minutes in a consistent and reasonably accessible location on the website or post and maintain a notice on the website stating where the minutes may be reviewed and copies requested.

(b) If a public body chooses to post meeting notices on the body's Internet website, it shall do so in a consistent and reasonably accessible location on the website. If it does not post notices on the website, it shall post and maintain a notice on the website stating where meeting notices are posted.

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, including the name of the parent or legal guardian and any specific reasons disclosed to school officials for the objection to the assessment under RSA 193-C:6.

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. Subject to objection by either party, all documents filed with the petition and any response thereto shall be considered as evidence by the court. All documents submitted shall be provided to the opposing party prior to a hearing on the merits. 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 ~ 2019

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	\$ 150.00
Revocation of Plat	n/a
Notice of Voluntary Merger	100.00

Subdivision:

Minor or Re-subdivision:

Phase I Conceptual Review	No Fee
Phase II Design Review	250.00
Phase III Final Review	250.00
	plus \$100 per lot

Major:

Phase I Conceptual Consultation	No Fee
Phase II Design Review	500.00
Phase III Final Review	500.00
	plus \$100 per lot
	plus design escrow \$1,000

Site Plan Review:

Minor

Phase I Consulting and Conceptual	No Fee
Phase II Design Review	250.00



Site Plan Review:

Minor

Phase I Consulting and Conceptual	No Fee
Phase II Design Review	500.00
Phase III Final Application Review	500.00
	plus design escrow \$1,500

Home occupations:

No changes to site/structure	250.00
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Mailing cost

Advertising cost

Tax mapping cost

Filing Mylar with County Registry cost

Cost for registry (subject to change)

8½ x 11 – 11x 17 11.00

17 x 22 16.00

includes \$2.00 Document Recording Surcharge

Plus LCHIP Fee by separate check 25.00

Driveway Permit 25.00

Address Request 25.00

Printed copies:

Master Plan 30.00

Subdivisions Regulations 10.00

Site Plan Review Regulations 10.00

Signature on Perimeter Survey Map 10.00

Zoning/Floodplain Ordinance 15.00

■ Building Fees:

Permit Type:	Processing Fee	+	Inspection Fee (per Square Foot)
*Single Family Homes (stick built, double wide, modular)	\$50.00	+	\$0.15
*Mobile Homes (single wide)	\$50.00	+	\$0.10
*Garages & Barns	\$50.00	+	\$0.10
Additions & Renovations	\$50.00	+	\$0.15



Permit Type:	Processing Fee	+	Inspection Fee (per Square Foot)
Storage Buildings (no entry of vehicle), Decks & *Pools	\$25.00	+	\$0.10
*Multi-Family & Condominiums	\$150.00	+	\$0.25
*Commercial	\$150.00	+	\$0.25
Demolition	\$20.00	+	No Fee
Plumbing & Electrical (Included in above project packages*, fee applies only if applying as separate project.)	\$35.00	+	No Fee
Mechanical (Included in above project packages*, fee applies only if applying as separate project.)	\$35.00	+	No Fee
REMINDER: OIL BURNER PERMIT OR LP GAS PERMIT <u>MUST</u> BE COMPLETED.			
Re-inspection Fee (If inspection is called for and project is not ready, or if project fails 2 times, fee will be charged.)	\$50.00		
Renewal	\$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 applications and issuance of permit.

Work must proceed within the 12-month period following the date that the permit was originally issued.

Inspection fees for projects not undertaken are refundable per IBC 2009 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)	\$86.00 / hr.
Accident Reports	
To residents	Free
To any company or non-resident	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	
Black & White	.20
Color	.50
Scanning	Free
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	10.00
Puppies, up to 7 months	7.50
Spayed/Neutered	7.50
Group license (5 or more dogs)	25.00
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	1,500.00
Sewer hookup connection fee	1,500.00
Meter costs & setting fees:	
Meter, meter horn & fittings	115.00
(Market cost adjusted annually)	
Meter setting	100.00



▪ Transfer Station & Recycling Center Fees

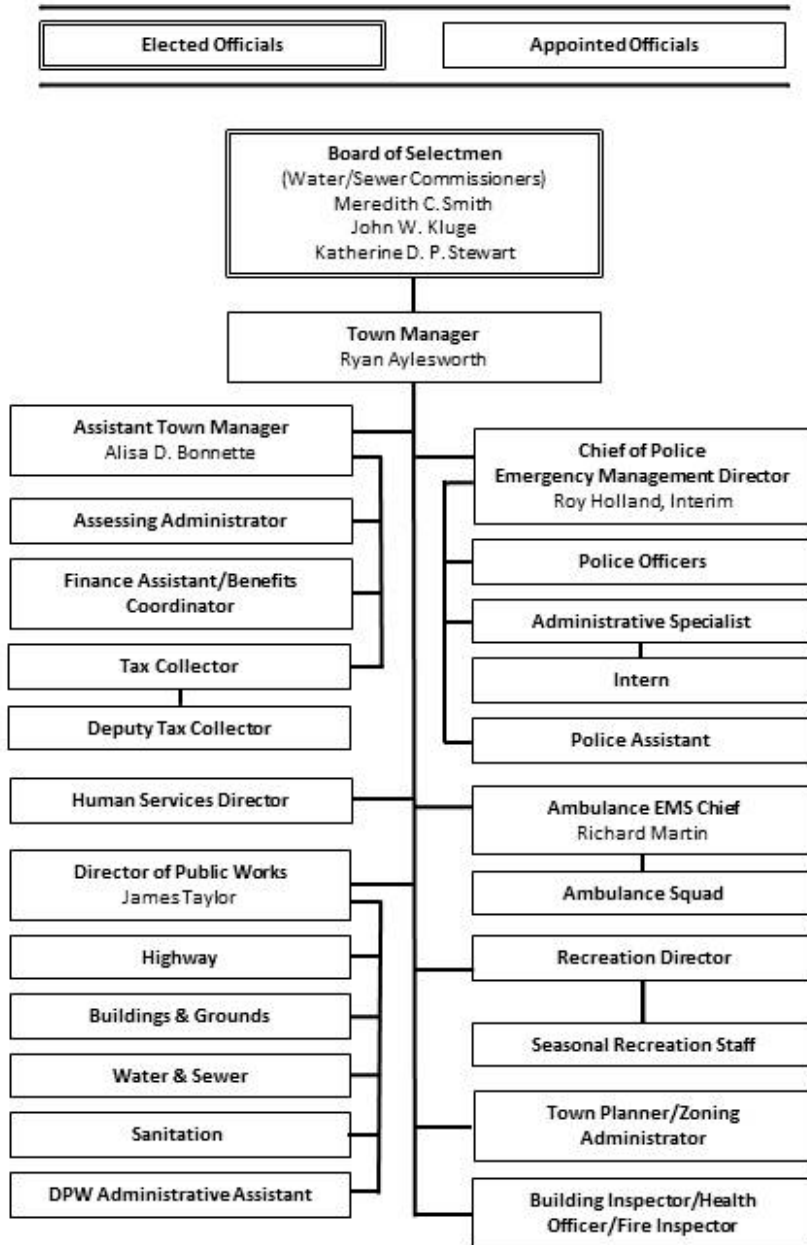
CFC's	\$ 20.00
Fire Extinguisher	10.00
Microwave	10.00
Propane Tank 20#	10.00
Car Tires	\$3 each or 2 for \$5
Truck Tire	10.00
Equipment Tire	30.00
Small TV	10.00
Medium TV	15.00
Large TV or Console	25.00
Computer Monitor, CPU, Printers	20.00
Computer Component	10.00
Stereo Equipment/VCR/DVD Players	5.00

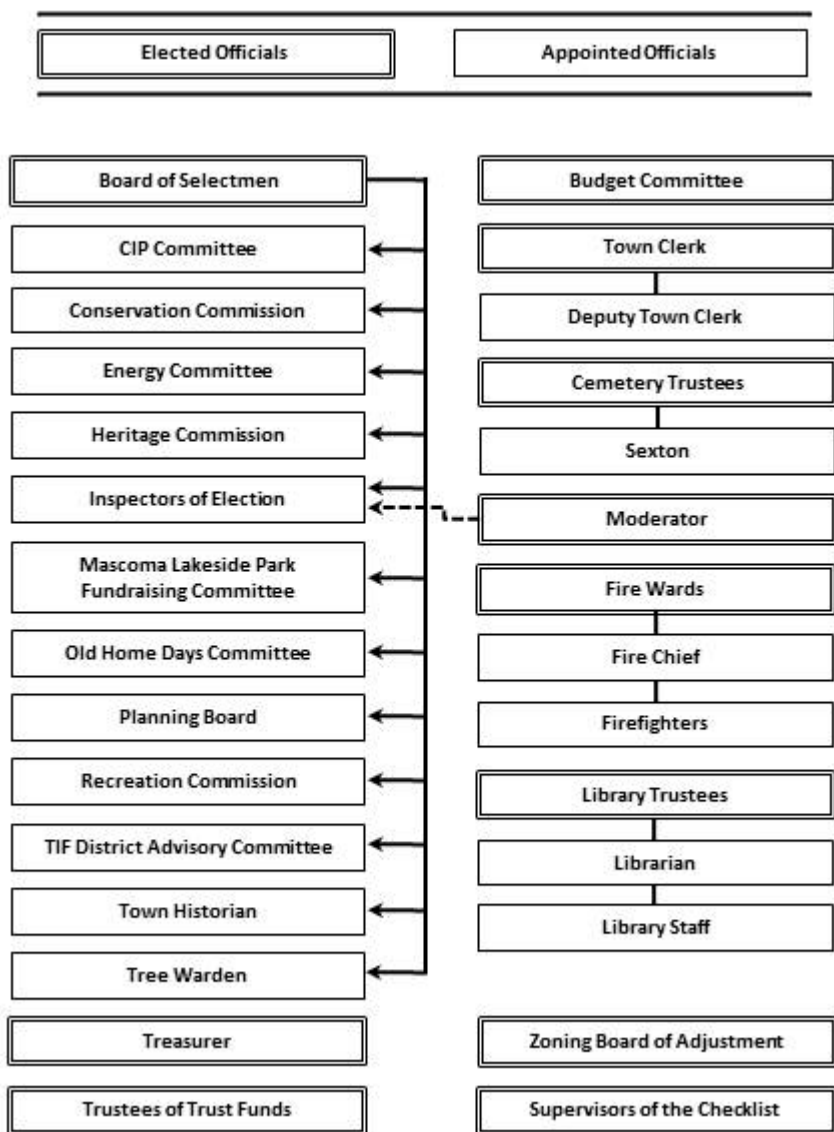
Fees are current as of the printing of this report, but are subject to change.



Town of Enfield Organizational Chart

as of January 1, 2019







Curbside Rubbish & Zero-Sort Recycling Collection Schedule

2019

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 11 12 13 14 15 16 17 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 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	June 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	July 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	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 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	October 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	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 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

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.



TOWN OF ENFIELD
23 Main Street
PO Box 373
Enfield, NH 03748

603-632-5026
www.enfield.nh.us

CASELLA
(888) 483-2757
casella.com



Index

Introduction:

About Enfield.....	3
Board & Committee Meeting Schedule	42
Board of Selectmen's Report.....	8
Budget Committee's Report	19
Candidates for Local Elected Office.....	48
Dedication of the 2018 Annual Report.	5
Enfield Directory	24
Privately Operated E-mail Lists Serving Enfield.....	23
Recognition of Volunteers	41
Remembering.....	7
Roster of the General Court	44
Stay Informed!	21
Town Manager's Report	11
Town Officers	34
Town Office & Board Hours	28

Warrant:

2019 Town Warrant	50
2019 Town Warrant Narrative	58
Town Meeting ~ Moderator's Rules.....	77
Warrant Articles Approved Until Rescinded.....	80

Financial Reports:

2017 Annual Financial Report (Independent Auditor's Report)	94
Appropriations & Expenditures, Comparative Statement.....	189
Bonds & Notes Outstanding	170
Budget (MS-737)	84
Budget (MS-737) Supplemental Schedule.....	93
Capital Reserve Expenditures	233
Consolidated Statement of Financial Position (Un-Audited)	152
Conservation Fund	216
Debt Service.....	167
Debt Service Payment Schedules.....	171
Electronic Funds Tax Payment System Account	215
Escrow Accounts	2176
Expendable Trust Funds	238
Fixed Assets Schedule (Other Than Real Property)	243
Inventory of Valuation, Summary Statement (MS-1).....	157



Library Trustees - Treasurer's Report.....	224
Payments, Detailed Statement	195
Payments, Summary Statement	191
Property Valuation ~ 5 Year History	164
Real Property Schedule.....	240
Receipts, Detailed Statement	185
Receipts, Summary Statement	183
Revenues, Comparative Statement	180
Tax Collector's Report (MS-61).....	217
Tax Exempt Properties.....	162
Tax Increment Finance District – 2018 Revenue.....	165
Tax Increment Finance District 3-Year Revenue History	165
Tax Increment Finance District Report.....	166
Tax Rate Breakdown, 2018.....	154
Tax Rate, 2018 Pie Chart.....	155
Tax Rate ~ 5 Year History	156
Town Clerk's Report	223
Treasurer's Accounts	213
Trustees of Trust Funds: Report of Trust & Capital Reserve Funds	226

Narrative Reports – Town Departments, Boards & Committees:

Board of Selectmen.....	8
Budget Committee	19
Building Inspector/Health Officer	252
Capital Improvement Program Committee	253
Cemetery Trustees	256
Conservation Commission.....	257
Energy Committee	259
F.A.S.T. Squad.....	261
Fire Department	263
Heritage Commission	265
Human Services Department	267
Library	269
Library Trustees.....	271
Mascoma Lakeside Park Committee	273
Old Home Days Committee.....	275
Parks & Recreation Department	278
Planning Board	279
Police Department.....	281
Public Works Department.....	283
Solid Waste & Recycling Reports	285
Electronics Tonnage Report.....	287
NRRRA Scrap Metal Tonnage Report	288



Recycling Collections	287
Tax Increment Finance District Advisory Committee	289
Town Manager	11
Zoning Board of Adjustment	290

Narrative Reports – Local & Regional Organizations:

Advance Transit, Inc.	294
Crystal Lake Improvement Association	295
Enfield Historical Society	300
Enfield Shaker Museum.....	301
Enfield Village Association	303
Executive Councilor Joseph D. Kenney, District One	305
Forest Fire Warden & State Forest Ranger’s Report	307
Friends of Mascoma.....	309
Grafton County Senior Citizens Council	311
Headrest	313
Mascoma Community Healthcare, Inc.	314
Mascoma Valley Parks & Recreation	315
Public Health Council of the Upper Valley	318
Shaker Field Dog Park	319
Tri County CAP	320
United States Department of Veterans Affairs	321
UNH Cooperative Extension - Grafton County	323
Upper Valley Lake Sunapee Regional Planning Commission.....	324
Visiting Nurse & Hospice of VT & NH	326
West Central Behavioral Health	327
WISE.....	329

Vital Statistics:

Births.....	333
Deaths	336
Marriages	332

Miscellaneous Reports:

2018 Town Meeting Minutes.....	340
2019 Curbside Rubbish & Zero-Sort Recycling Collection Schedule.....	380
2019 Fee Schedule	372
2019 Town Meeting Dates.....	Inside Front Cover
Observed Holidays.....	Inside Back Cover
Organizational Chart	378
Right to Know Law.....	362
Tax Relief Options.....	359



Town of Enfield Observed Holidays

March 2019 – February 2020

Enfield Municipal Offices, the Enfield Transfer Station & the Enfield Public Library will be closed on the following observed holidays.

Memorial Day	May 27
Independence Day	July 4
Labor Day	September 2
Veterans Day	November 11
Thanksgiving Holiday	November 28 & 29
Christmas Holiday	December 24 & 25
New Year's Day	January 1
Civil Right/MLK Jr. Day	January 22
President's Day	February 17



For more important dates, including meeting dates for municipal boards and committees, as well as the curbside rubbish & recycling collection schedule, see our **2019 Enfield Municipal Calendar**. Available at the Town Offices while supplies last. Or download a copy from our website at

<https://www.enfield.nh.us/administration-town-manager>



To receive notices of meetings, posted minutes, municipal events, and other important government news Subscribe to New & Alerts on the Town's website at

<https://www.enfield.nh.us/subscribe>