

2020 ANNUAL REPORT



ENFIELD NEW HAMPSHIRE

Town Meeting Dates

**Tuesday, March 9, 2021
8:00 am – 7:00 pm
Enfield Community Building
308 US Route 4, Enfield**

Voting only by Official Ballot for the election of Town Officers and all other articles requiring vote by Official Ballot. 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 3 at the second session of the Town Meeting. After the polls close at 7:00 p.m., the ballots will be counted.

**Saturday, May 1, 2021
9:00 am
Huse Park
308 US Route 4, Enfield**

The remaining articles, 4 through 16 will be presented, discussed and acted upon beginning at 9:00 a.m.

The Town Meeting Warrant can be found on page 27 and the Warrant Narrative that explains each article can be found on page 32 of this Annual Report.

Annual Report
of the
Town of Enfield
New Hampshire



Year Ending
December 31, 2020

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Cover Photo

The official “ground breaking” for the construction of the
new Mascoma Lakeside Park open air pavilion

October 8, 2020

With shovels in hand – left to right: Ryan Aylesworth, Meredith Smith

Photo by Rob Taylor



About Enfield...

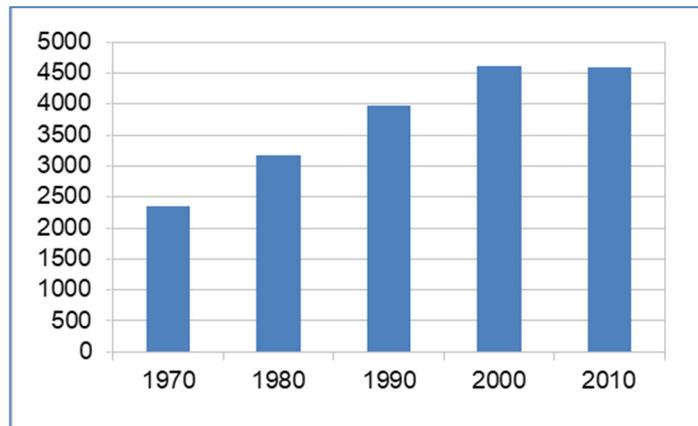
Incorporated: 1761

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 Lockhaven.

<i>Census History</i>		
<i>Year</i>	<i>Population</i>	<i>% Change</i>
1970	2,345	
1980	3,175	35.40%
1990	3,979	25.30%
2000	4,618	16.10%
2010	4,582	-0.78%



Demographics:

	<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 Enfield's Workers

The Board of Selectmen wish to thank all of our town employees who provided essential services during the COVID-19 pandemic during 2020. Our dedicated employees continued to provide the highest levels of service during a difficult year. We could not have gotten through this year without you.

We also want to take this moment to thank Paula Rowe Stone for her 30 years of tireless service to the Enfield Police Department and the citizens of Enfield. Paula retired in 2020. A properly socially distanced retirement party was held for Paula at Whaleback Ski Area and in spite of COVID there was a good turnout. However, we are sure there are so many more individuals who would have liked to have had the opportunity to wish her well. We'll do that here on your behalf! As much as we miss her, we hope she's enjoying her retirement!

Remembering....

In 2020, the Town of Enfield has sadly lost wonderful individuals who have contributed through community volunteerism and involvement. Our hearts go out to their families.

Evelyn Palmer

April 28, 1936 – February 3, 2020

Evelyn Palmer and her husband, Wesley, moved to Enfield Center in 1963 where they raised their family and lived for the rest of their lives. Evelyn served as Postmaster of the Enfield Center Post Office from 1980 until retiring in 1998. She was a member of the Board of Selectmen for one term, from March 1988 until March 1991. Evelyn was a strong advocate for preserving the history of Enfield Center.

Jeffery C. Densmore

December 26, 1947 – February 08, 2020

Jeffrey Densmore grew up in both Lebanon & Enfield, graduating from Mascoma High School, Class of 1966. He lived in Enfield with his wife, Suzette, for many years. He devoted 55 years as a volunteer firefighter with Lebanon, Enfield & Canaan fire departments and served for decades as an Enfield Deputy Forest Fire Warden. He also served as a hotshot wildland firefighter, going out west to fight forest fires.

Howard Adams

September 9, 1932 – March 3, 2020

Howard and his wife, Gladys, lived in Enfield for many years. Howard owned his own building contractor business and later worked for the Town of Enfield as Building Inspector. His fellow employees loved him for the character he was. We hope you enjoy this little something written for Howard's retirement party by Jim Taylor, then our Planning/Zoning Administrator.

Top Twelve Things I Will Miss About Howard

- 1) The sound of 30 pound fire boots tromping up the Police Station handicap ramp
- 11) Thoughtful gifts for my three sons and me, like bubble wrap and Memorial Day Flags
- 10) The looks of horror on the faces of down country people when first meeting the Building Inspector clad in cut-off jeans, white tee-shirt, tape measure, suspenders, with a poster sized pistol permit taped to the wall. Da da dun dun dun
- 9) The looks of joy on the faces of elementary school children en route to the Library around Christmas when they see Howard with white beard, red shirt and red Yule tide hat. SAANTAA!
- 8) AAHH, the smell of sardines in the morning.
- 7) Hair raising 4x4 truck trips down mud bog job site driveways and up steep granite cliffs to cell tower sites. I remember wondering how much Dick Chase would charge to recover a Chevy truck from the highest point in town.
- 6) Hilarious stories like driving large expensive armored military vehicles down tiny German streets, or riding with an intoxicated pontoon plane pilot, and who could forget pepper spray class at the Enfield Police Department.
- 5) Unsolicited views of day old surgery scars. "Did I show you where they cut me open?"
- 4) Oh and those wonderful hunting trips...for lost computer files. And I will never forget the little printer pouring out one hundred pages of gibberish when Howard only wanted one copy of a letter he was working on. There is a

good reason why Howard and Gladys agreed a long time ago that he wouldn't touch her computer and she wouldn't touch his chainsaw.

- 3) Wonderful philosophical statements like *"every day is a good day, just some are better than others."*
- 2) Being out run by twenty paces to shelter by a 66 year-old Building Inspector during a cloudburst and then having to listen to him say *"I'm not as spry as I used to be."*
- 1) The look of pleasure on Mr. Adams face as he stated to a phone caller, *"that's a land issue, you need to talk to Mr. Taylor."*

Jim Taylor
May 21, 2003

Anthony E. Lozeau
February 28, 1949 – March 14, 2020

Tony grew up on Jones Hill in Enfield. He purchased land from his grandmother when he was still in high school for the future home he would build on Jones Hill. Tony graduated from Mascoma Valley Regional High School and NH Vocational Technical College. He also studied at Keene State College which enabled him to teach Industrial Arts at Mascoma High. On May 27, 1972 Tony married his high school girlfriend, Francine Bushee. They raised two children in Enfield where Tony chaperoned school trips, coached T-ball and led a Cub Scout troop. Tony also participated in town activities including, but not limited to, having served on the Conservation Commission from 1977 to 1980, as a Planning Board alternate member from 2008-2010 and the Board of Directors at the Enfield Shaker Museum. With his partners, Tony was instrumental in ensuring the historic preservation of Hewitt House and the construction of two senior housing projects in the Mascoma Valley.

Michael O. Quinn
December 3, 1940 – August 28, 2020

Michael Quinn served on the Board of Selectmen from 1974-1975. He also was a storekeeper in Enfield for a period of time, owning a store at 56 Main Street. He was involved in many community-minded Upper Valley organizations.

Dan Harrison Williams
June 10, 1937 – September 20, 2020

Dan Williams Dan was a lifelong resident of Canaan and Enfield. He married Jean Doris Garnhum of Enfield Center in 1964. Dan was well known and loved in the community. He served as a member and driver for the Enfield Fast Squad in the 1980's, worked for the Town of Enfield and later the NH Department of Transportation highway system for 25 years.

John L. Dunn, Jr.
February 10, 1942 – October 18, 2020

John Dunn and his wife of 58 years, Marian, moved to Enfield following their marriage where John started his first teaching job at Enfield Elementary School. He took his next teaching job at Seminary Hill School in Lebanon and eventually taught for 34 years. John's life was one of service to his community. He served as Enfield Library Trustee from 1967 to 1996 – over 25 years! – as a part-time police officer for Enfield, Lebanon and Hanover for over 25 years, and was a founding member and President of the Enfield FAST Squad as an EMT.

Report of the Board of Selectmen

Traditionally yearly reports of the Board of Selectmen detail busy years complete with operations activity. While 2020 was sure from the start to be an incredibly demanding year, it was a year that quickly came to be defined by the COVID-19 pandemic, limitations due to the public health crisis, competing needs, and the changing parameters of the “new normal” in our community.

We kicked off the year with the usual budgeting activities in preparation for Town Meeting as COVID advanced from overseas until in March when it took root in the Upper Valley and NH in a very real way. Intense discussions flooded our small town on how to appropriately and safely handle our time-honored, in-person Town Meeting now that meeting in large groups outside of individual households was identified as a safety concern. Ballot voting had, mercifully and safely, already taken place with plenty of hand sanitizer and cleaning procedures at the beginning of March. On Friday, the day before our Saturday Town Meeting, at about 3:30 p.m. our Moderator, Lindsay Smith, received word from the State of NH that we could indeed push out Town Meeting and the decision was made to do so in the interest of safety of our residents. This intensified the flurry of safety activity which became an overlay for daily operations throughout the remainder of the year.

As our team and our residents learned more about COVID-19 and transmission, we adjusted, and we worked together to keep our neighbors and community safe while continuing to keep town operations moving. Enfield led the region in establishing a Mask Ordinance, which remains in place during the Governor’s declared State of Emergency, and partnered with neighboring municipalities including Lebanon, Hanover, and Plainfield to ensure a level of continuity in safety expectations. Our Emergency Manager, Chief Holland, kept our team abreast of COVID updates and procedures and coordinated across public safety departments while also supporting the flow of information to and from the School District.

Town Meeting was eventually moved to July and prompted a change of venue and creativity. Residents were invited to Huse Park to sit, physically distanced by household, under tents or to remain in their vehicles to participate by listening to a radio broadcast. Our Moderator, Ballot Clerks, and volunteers created a cohesive, but very different Town Meeting which will be largely replicated in May of 2021 in the interest of public safety. The Selectboard also voted to move the Presidential Election to the Community Building based on recommendations from the Moderator and following excellent feedback proceeded to make this the location for ballot voting going forward.

The Municipal Facilities Committee (MFAC) established in 2019 finished an extensive evaluation of municipal facilities, identified needs, worked with architects, and completed site visits at other municipalities in NH and VT. MFAC made two recommendations to the Board of Selectmen for a Library – Town Office Facility expansion and renovation and a new Public Safety Complex. The Board wishes to thank the members of the Municipal Facilities Committee for their many hours of time and dedication. In the 2019 Annual Report we had indicated our intent to bring presentations to Town Meeting in 2021. The Board has endorsed the findings of MFAC and intends to conduct public sessions with an eye on prioritizing and bringing projects before voters in 2022.

Both the Water and Sewer engineering findings were completed in 2019 and presented to Town Meeting and will be brought forth again in 2021 as the needs for repairs to the aging systems remain and will continue to grow with time unless addressed. Our team continues to pursue grant and other finance opportunities to offset the burden on users of these systems.

The Fire Department transitioned to become a municipal department and began receiving direct guidance from the Town Manager's office. Following Paula Rowe Stone's retirement from the Police Department, a decision was made to extend administrative coverage across all of public safety to provide additional support and resources to both the Fire and Ambulance departments.

In November, we said farewell to Town Manager Ryan Aylesworth who departed for Mansfield, CT. Jack Wozmak joined our team as Interim Town Manager through Municipal Resources, Inc. (MRI) and we kicked off the search process for a new town manager.

Our report does not begin to exhaust the list of people and ongoing projects vital to the success and assurance of public safety. We are thankful to our public safety officials, front line workers, board and committee members, and our residents for their patience, fortitude, and resiliency during 2020. Enfield does our best work together.



Katherine D.P. Stewart, Chair



Meredith C. Smith



John W. Kluge
BOARD OF SELECTMEN
ENFIELD NH

Report of the (Interim) Town Manager

So here we are at the end of November 2020 and I have spent my first day in Enfield, taking over for Ryan Aylesworth who left to take another Town Manager position in Connecticut. In all likelihood I will be holding the fort for four or five months while the Board of Selectmen search for a new Town Manager (or Town Administrator, depending upon the upcoming Town Meeting).

I am impressed with the team of department managers that work for Enfield. Each has been pleasant, cooperative and serve as great assets of stewardship for the citizens of Enfield. There are some projects that will or have required resolution during my brief tenure and accomplishing these tasks will make it somewhat easier for the new Town Manager to jump in.

The first issue related to a bit of an issue over the interpretation of a new Sewer Development Charge advanced by the City of Lebanon (they treat and discharge our sewage) that would apply to new connections or existing customers on the sewer system who make changes in their level of service. Although it was greeted skeptically, in the end, the charge is intended to shift some of the infrastructure improvement costs on to the newest users – not the existing customers. The Board of Selectmen are very sensitive to the costs for municipal water and municipal sewer services, so it took many months to adjust to the change and draft an amendment to the Enfield Sewer Ordinance. This would only affect Enfield users that establish new connections or substantially change their current connection. It is a method of fairly allocating capital costs for the collection system.

Also, as many of you know, there was a study done (2019-2020) by Municipal Resources, Inc. regarding the Fire Department. This report was/is intended to start a discussion about the Town's short and long-term goals for the town's fire service. This report will foster discussions about whether the position of Fire Chief should be a paid part-time position or a paid full-time position or remain volunteer/call. It also raised the question of whether the Ambulance service (FAST Squad) should be merged with the Fire Department. This study was concurrent with the decision to have the Fire Chief report to and be appointed by the Town Manager/Selectmen, moving away from Fire Ward form of governance. There will be an open, interactive objective process to help the Town select its next Fire Chief. This is a process that will begin in early 2021. However, no decisions have been made and no changes in the budget are seen in 2021 regarding any merger or change in the Chief's position other than the appointment of a Fire Chief in accordance with the change of governance. It will continue to be of great interest to many in the town.

As always, your other department managers have submitted their annual reports regarding their activities in 2020 and I invite you to mull through this volume to see what they wrote.

I have enjoyed the community spirit in this town. So many citizens are involved in so many aspects of decision-making, it is a pleasure to meet and work with so many folks who care so deeply about their community. Local decisions are the key to creating the life and community we seek. I look forward to helping you through the next chapter.

Sincerely,

Jack Wozmak
Interim Town Manager

Report of the Budget Committee

The 2020 Enfield Budget Committee season has concluded with a proposed budget that continues the Committee's longstanding commitment to supporting essential services and minimizing tax impacts on residents. The committee and town staff did excellent work in adapting to the challenges presented by the COVID-19 pandemic. In 2020, 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.

With the uncertainty of the pandemic, the town department heads each prepared four budgets (preferred, level, -2.5%, -5%) for the committee to review. The committee's review of each department budget included three steps. First, a budget committee liaison met with the department head to understand the proposed budgets. Second, the department heads presented to the full committee. Third, the committee reviewed the entire town budget line by line.

Highlights of 2020

Non-property tax revenue (NPTR) is a significant component in creating the proposed budget. While NPTR was strong in 2020, the projections for certain revenue streams, such as rooms and meals taxes, remain uncertain going into 2021. For this reason, the Town Manager and Budget Committee are continuing to apply conservative estimates to non-property tax revenue projections for 2021.

The Budget Committee continues to review and keep a close eye on the undesignated fund balance, which has reversed course from a deficit prior to 2017. Over the past several years the town has seen budget surpluses, rebuilding the towns undesignated fund balance and regaining a more solid footing for the town's finances. This year's unaudited budget surplus is estimated at \$388,000. If this surplus is confirmed by the auditor, the town's undesignated fund balance will enter the low end of the recommended range and begin approaching the town's policy target. 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. In 2019 the Enfield Selectboard adopted a town policy target of 12%.

Looking Ahead to 2021

The Committee will continue to review the undesignated fund balance and discuss strategies for tapering its growth as it approaches the town policy target. The Budget Committee looks forward to continuing its collaborations with the town's departments and committees this year to meet the needs of our town.

Recommended Operating Budget

The Enfield Budget Committee recommends an operating budget of \$7.15 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 rate of \$7.53 if there is no change to the towns property valuation.

I would like to thank our Committee members who put forth a remarkable effort to develop and recommend a responsible budget that supports our town's high quality of life and core services while also working to minimize tax impact. I'm also grateful for our Board of Selectmen and our dedicated town staff for their participation and efforts during our budget process.

Erik Russell



Budget Committee Chair

Stay Informed!

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

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

Subscribe to News & Alerts: Follow the link on our home page to subscribe to important news and notices, announcements 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, sewer betterment assessments, vehicle registration renewals, doc license renewals and vital records 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 (<https://www.enfield.nh.us/parks-recreation>) and their calendar of recreation activities;

Enfield Public Library page (<https://www.enfield.nh.us/enfield-public-library>) and their calendar of Library programming; and

Community & Businesses page (<https://www.enfield.nh.us/community-businesses>) for a calendar of community events held by local organizations.

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 on individual board and committee pages. 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, submit a comment or request attention to an issue. Don't forget to select the appropriate subject from the pull-down menu so your comment or request is directed to the appropriate individual.

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

E-Newsletter: The Town's e-newsletter is in its 4th year of monthly issues and our official Facebook page is helping to keep residents better informed of important happenings in our community.

At <https://www.enfield.nh.us/subscribe> you can subscribe to the e-newsletter. Simply subscribe to **Town News** and you'll receive an email notice when the e-newsletter is posted.



Like us on Facebook!
<https://www.facebook.com/EnfieldNH/>

Privately Operated E-Mail Lists Serving Enfield

ENFIELD LISTSERV

An email discussion forum for Enfield, NH

Enfield Listserv guidelines and subscription information can be found at
https://listserv.dartmouth.edu/Archives/ENFIELD/enfield_listserv_guidelines.html

MASCOMA LIST

An email discussion forum for topics specific to the Mascoma area towns - Canaan, Dorchester, Enfield, Grafton, and Orange.

Information and subscription information can be found at
<http://lists.vitalcommunities.org/lists/info/mascoma>

UPPER VALLEY LIST

An email discussion forum for topics specific to the Upper Valley

Information and subscription information can be found at
<https://lists.vitalcommunities.org/lists/info/uppervalley>



The Town of Enfield posts notices to the Enfield Listserv.

Enfield Municipal Directory

Emergencies (Police/Fire/Ambulance).....911

Department	Location / Address / Hours	Contact Information
Ambulance / Enfield FAST Squad	Ambulance Department 19 Depot Street PO Box 373, Enfield NH 03748	Richard Martin, EMS Chief Non-emergency 603-632-5200 efirefighter32@yahoo.com
Assessing Office		
<ul style="list-style-type: none"> • Property Records • Exemptions & Tax Credits • Current Use Applications • Intents to Cut Timber • Intents to Excavate 	Town Office 23 Main Street PO Box 373, Enfield NH 03748 Monday – Friday 8:00 AM – 4:00 PM	Julie Huntley, Assessing Administrator 603-632-5026 603-442-5406 (direct line) jahuntley@enfield.nh.us
Burn Permits	Permits can be obtained online via NH Online Burn Permit System: https://nhdfweb.sovsportsnet.net/	Call between the hours of 8:00 AM and 8:00 PM Richard Chase 603-632-7135 Rick Bean 603-632-4936 John Pellerin 603-359-5440 Richard Martin 603-304-9324 Tony Felix 603-632-4949 Nick Felix 603-276-0661 Fred Cummings 603-359-5206
Cemeteries		
<ul style="list-style-type: none"> • General Cemetery Information • Purchase of Cemetery Lots 	PO Box 373, Enfield NH 03748	Bridget Labrie, Sexton cemetery@enfield.nh.us 802-332-5363 (cell)
Fire Department	Union Street Station 25 Union Street PO Box 373, Enfield NH 03748 Enfield Center Station 1100 NH Route 4A PO Box 373, Enfield NH 03748	Fred Cummings, Chief fcummings@enfield.nh.us 603-632-4332 Emily Curtis, Public Safety Administrative Coordinator psac@enfield.nh.us 603-632-7501 Dispatch: 603-643-2222 Union Street Office: 603-632-4332 Center Station Office: 603-632-5010
Historic Records		Marjorie Carr, Town Historian mcarr@enfield.nh.us
Human Services	Public Works Facility 74 Lockehaven Road PO Box 373, Enfield NH 03748	Diane Heed, Human Services Director dheed@enfield.nh.us 603-442-5429

Department	Location / Address / Hours	Contact Information
Inspection Services & Facilities Planning <ul style="list-style-type: none"> • Building Permits & Inspections • Health Inspections • Fire Inspections • Facilities Planning 	Thursday 8:00 AM – 3:00 PM Public Works Facility 74 Lockehaven Road PO Box 373, Enfield NH 03748 Monday – Friday 7:00 AM – 3:30 PM	Liam Ehrenzweig, Inspection Services & Facilities Planning Administrator 603-632-4343 603-442-5426 (direct line) inspector@enfield.nh.us
Land Use Office <ul style="list-style-type: none"> • Planning • Zoning • Community Development 	Public Works Facility 74 Lockehaven Road PO Box 373, Enfield NH 03748 Meetings held the 2 nd & 4 th Wednesday of each month at 7:00 PM, or as posted at www.enfield.nh.us	Rob Taylor, Land Use & Community Development Administrator planning@enfield.nh.us 603-632-4607
Library	Enfield Public Library 23 Main Street PO Box 1030, Enfield NH 03748 Mon. & Thurs. 1:00 – 8:00 PM Tues. & Wed. 9:00 AM – 5:00 PM Sat. 10:00 Am – 2:00 PM	Melissa Hutson, Librarian mhutson@enfield.nh.us 603-632-7145 Information Desk library@enfield.nh.us 603-632-7145
Police Department <ul style="list-style-type: none"> • Police • Animal Control 	Police Department 19 Main Street PO Box 365, Enfield NH 03748	Roy Holland, Chief rholland@enfield.nh.us 603-632-7501 Emily Curtis, Public Safety Administrative Coordinator psac@enfield.nh.us 603-632-7501
Public Works Department <ul style="list-style-type: none"> • Highway Department • Buildings & Grounds • Water & Sewer Departments • Solid Waste & Recycling 	Public Works Facility 74 Lockehaven Road PO Box 373, Enfield NH 03748 Monday – Friday 7:00 AM – 4:00 PM	Jim Taylor, Director of Public Works jtaylor@enfield.nh.us 603-632-4605 Diane Heed, Administrative Assistant dheed@enfield.nh.us 603-632-4605
Tax Collector <ul style="list-style-type: none"> • Tax Inquiries & Payments • Water & Sewer Payments • Sewer Betterment Assessment Payments 	Town Office 23 Main Street PO Box 373, Enfield NH 03748 Mon., Wed., Thurs., Fri. 8:30 AM – 3:30 PM Tues. 11:00 AM – 7:00 PM	Wendy Huntley, Tax Collector whuntley@enfield.nh.us 603-632-4201 Sandy Romano, Deputy Tax Collector townclerk@enfield.nh.us 603-632-5001

Department	Location / Address / Hours	Contact Information
Town Clerk		
<ul style="list-style-type: none"> • Vehicle Registrations • Boat Registrations • Dog Licenses • Marriage Licenses • Birth & Death Certificates • Voter Registration • Election Processes • Wetlands Applications 	<p>Town Office 23 Main Street PO Box 373, Enfield NH 03748</p> <p>Mon., Wed., Thurs., Fri. 8:30 AM – 3:30 PM Tues. 11:00 AM – 7:00 PM</p>	<p>Sandy Romano, Town Clerk townclerk@enfield.nh.us 603-632-5001</p> <p>Wendy Huntly, Deputy Town Clerk whuntley@enfield.nh.us 603-632-5001</p>
Town Manager's Office		Town Manager
<ul style="list-style-type: none"> • General Information • Rental of Town Buildings • Minutes of Meetings • Employment Information • Bids for Town Property or Services • Enfield Transfer Station Punch Cards • Lebanon Landfill Punch Cards 	<p>Town Office 23 Main Street PO Box 373, Enfield NH 03748</p> <p>Monday – Friday 8:00 AM – 4:00 PM</p>	<p>townmanager@enfield.nh.us 603-632-5026</p> <p>Alisa Bonnette, Assistant Town Manager abonnette@enfield.nh.us 603-632-5026 603-442-5401 (direct line)</p> <p>Mary Ann Crandall, Bookkeeper macrandall@enfield.nh.us 603-632-5026 603-442-5409 (direct line)</p>
Water & Sewer Departments	Public Works Facility 74 Lockehaven Road PO Box 373, Enfield NH 03748	Norm Ruel, Water/Sewer Operator watersewer@enfield.nh.us 603-632-4002
		After hours emergency ONLY, please call 603-643-2222

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, 2020

Position	Name	Term Expires
Selectmen*:	Katherine D.P. Stewart, Chair	2021
	Meredith C. Smith	2022
	John W. Kluge	2023
Town Manager:	Jack Wozmak, Interim	
Assistant Town Manager:	Alisa Bonnette	
Advance Transit Board of Directors:	Jim Taylor	
Bookkeeper:	Mary Ann Crandall	
Budget Committee*:	Mike Diehn	2021
	Erik Russell, Chair	2021
	Jean Patten	2021
	Dimitri Deserranno	2021
	Samuel Eaton, Vice Chair	2022
	Shirley Green	2022
	Nancy Smith	2023
	Dominic Albanese	2023
	Katherine D.P. Stewart, Ex-Officio	2021
Building Inspector:	Philip Neily (<i>Retired January 15, 2021</i>)	
Capital Improvement Program Committee:	Ed McLaughlin	2021
	Samuel Eaton	2021
	Dan Kiley, Planning Board Representative	2022
	Eric Crate	2022
	Keith Thomas	2023
	Holly West	2023
Cemetery Sexton:	Bridget Labrie	
Cemetery Trustees*:	Neal P. Meahger	2021
	Brian Degnan	2022
	Angus Durocher	2023
Conservation Commission:	Alan Strickland, Chair	2021
	Dr. Jerold H. Theis	2021
	Shirley Green	2022
	Sue Hagerman	2022
	Terry Terry	2022
	John Welenc	2023
Dolores Struckhoff	2023	

*Denotes Elected Officials

Position	Name	Term Expires
Emergency Management Director:	Roy Holland	
EMS (Ambulance) Chief:	Richard Martin Daniel Huss, EMS Assistant Chief	
Energy Committee:	Kurt Gotthardt Kim Quirk Jo-Ellen Courtney, Chair Marta Ceroni Charlie Clark, Alternate Wendell Smith, Alternate	2021 2022 2022 2023 2022 2023
Enfield Village Association:	Meredith Smith	2022
Fire Chief:	B. Fred Cummings Richard Chase, Assistant Fire Chief John Pellerin, Assistant Fire Chief Jeremy Ford, Assistant Fire Chief	
Heritage Commission:	Meredith Smith, Chair, Ex-Officio Linda Jones Suzanne Hinman Marjorie Carr Shirley Green Cecilia Aufiero Mary Ann Haagen	2021 2021 2021 2022 2022 2023 2023
Human Services Director:	Diane Heed	
Inspectors of Election:	Becky Powell Francine Lozeau Earl Brady Shirley Green Madeleine Johnson Mary Hansen Tiffani Price David L. Stewart, Alternate	2022 2022 2022 2022 2022 2022 2022 2022
Land Use & Community Development:	Rob Taylor, Administrator	
Librarian:	Melissa Huston Kate Minshall, Assistant Librarian	
Library Trustees*:	Shirley Green Dominic Albanese, Chair Francine Lozeau	2021 2022 2023

*Denotes Elected Officials

Position	Name	Term Expires
Mascoma Lakeside Park Committee:	Meredith Smith, Chair, Selectmen's Rep.	2021
	Doug Smith	2021
	Shirley Green	2021
	Jo-Ellen Courtney	2021
	Julie McLaughlin	2022
	Mary Ann Haagen	2022
	Ken Warren, Grafton County Rail Trail Repr	2022
	Kate McMullan	2023
	Terri Lynch	2023
		Rob Taylor, Admin
Mascoma River Local Advisory Committee:	Alf Elvestad	2022
Moderator*:	Lindsay Smith	2021
Municipal Facility Advisory Committee:	Shirley Green	
	Jean Patten	
	Erik Russell	
	Phil Shipman, Chair	
	Maynard Southward	
	Mark Tarantelli	
	Robert West	
	Tracy Young	
Old Home Days Committee:	Shirley Green	2021
	Stephanie Hill	2021
	Tracy Hill	2022
	Jason Hill	2022
	Kristin Harrington	2022
	Lori Bliss Hill	2022
	Ron Hill	2022
	Rob Bassett	2023
	Amber Bissonnette	2023
Planning Board:	Erik Russell, Vice Chair	2021
	David Fracht, Chair	2022
	Phil Vermeer	2022
	Kurt Gotthardt	2022
	Linda Jones	2023
	Dan Kiley	2023
	John W. Kluge, Ex-Officio	2021
	Paula Rowe Stone, Alternate	2022
	James Bonner, Alternate	2023

*Denotes Elected Officials

Position	Name	Term Expires
Police Department:	Roy Holland, Chief of Police Luke Frye, Lieutenant Courtland Smith, Corporal Alyssa Conley, Detective Michael Crate, Officer Amanda Lewis, Officer Cameron Hill, Officer Emily Curtis, Public Safety Administrative Coordinator	
Public Health Council of the Upper Valley:	Philip Neily (<i>Retired January 15, 2021</i>)	
Public Works Director:	James L. Taylor	
Records Committee:	Town Manager / Assistant Town Manager Town Clerk Treasurer Assessor / Assessing Administrator Tax Collector	
Recreation Commission:	Keli Green	2023
School Board-Enfield Members*:	Bridget Labrie Danielle Thompson	2021 2022
School Budget Committee-Enfield Members*:	Daniel Kiley Lisa Gaskin	2021 2022
Shaker Scenic Byway Advisory Committee:	Linda Jones Father John Sullivan Mary Ann Haagen Meredith Smith Don Wyman	2021 2021 2022 2023 2023
Supervisors of the Checklist*:	Sandra Fitzpatrick Susan E. Blain Nancy A. White	2022 2024 2026
Tax Collector:	Wendy Huntley Sandy Romano, Deputy	
Tax Increment Finance District Advisory Committee:	Lori Bliss Hill Nate Miller	2021 2022
Town Clerk*:	Sandy Romano Wendy Huntley, Deputy	2022 2022
Town Historian:	Marjorie Carr	

* Denotes Elected Officials

Position	Name	Term Expires
Treasurer*:	Sasha Holland Joyce Osgood, Deputy	2023
Trustees of Trust Funds*:	Marjorie Chase Ellen Hackeman, Treasurer Cynthia Hollis	2021 2022 2023
Upper Valley Lake Sunapee Regional Planning Commissioners:	Ed McLaughlin	2021
UVLSRPC Transportation Advisory Committee:	Rob Taylor Jim Taylor, Alternate	
Zoning Board of Adjustment*:	Tim Lenihan, Chair Mike Diehn, Vice Chair Ed McLaughlin Madeleine Johnson Susan Brown Tom Blodgett, Alternate	2021 2021 2022 2022 2023 2023

* Denotes Elected Officials

Recognition of Volunteers

The Town would like to recognize those individuals who have served the community by volunteering on Boards, Commissions and Committees, and who left service in 2020.

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.

Eric Crate	Budget Committee
Frederic Williamson	Cemetery Trustee
Ken Wheeler	Fire Ward
Timothy Taylor	Fire Ward
Wayne Claflin	Fire Ward
Bob Cusick	Capital Improvement Program Committee
Dan Harrington	Old Home Days Committee
Ed McLaughlin	Mascoma Lakeside Park Committee
David Isom	Recreation Commission
Marjorie Carr	Enfield Shaker Village Scenic Byway Advisory Board
Fred Cummings	Cemetery Trustee
Kathy Decato	Inspector of Election
Phil Shipman	Budget Committee & Capital Improvement Program Committee
Don MacMeekin	Mascoma River Local Advisory Committee

Board & Committee Meeting Schedule

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

Boards and Committees that meet on an irregular schedule are not included here; these include the Budget Committee, Trustees of Trust Funds, Recreation Commission and others.

At the time of printing this report, COVID-19 is still affecting how we hold public meetings. The Town uses Zoom videoconferencing. Boards and committees will continue to meet via Zoom until it is again safe to meet in person. Please see our complete and current meeting postings, including online meeting connection information, at the Enfield Town Hall 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.

Board/Committee	Location	Date & Time
Board of Selectmen	Public Works Building 74 Lockehaven Road	1 st & 3 rd Monday of each month 6:00 pm.
Cemetery Trustees	Public Works Building 74 Lockehaven Road	2 nd Thursday of each month 6:00 pm.
Conservation Commission	Public Works Building 74 Lockehaven Road	1 st Thursday of each month 7:00 pm.
Energy Committee	Town Hall Conference Room 23 Main Street	4 th Tuesday of each month 6:00 pm.
Heritage Commission	Town Hall Conference Room, 23 Main Street	4 th Thursday of each month, 4:30 pm.
Mascoma Lakeside Park Committee	Town Hall Conference Room 23 Main Street	1 st Tuesday of each month 3:30 pm
Old Home Days Committee	Town Hall Conference Room 23 Main Street	January - July 1 st Wednesday of each month 5:30 pm.
Planning Board	Public Works Building 74 Lockehaven Road	2 nd & 4 th Wednesday of each month, 7:00 pm.
Zoning Board of Adjustment	Public Works Building 74 Lockehaven Road	2 nd 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.

State, County & Federal Government Contacts

GOVERNOR



Christopher T. Sununu (Republican)

Office of the Governor
State House
107 North Main Street
Concord NH 03301

(603) 271-2121
(603) 271-7680 (fax)
(603) 271-7676 (Constituent Services)
(603) 271-7640 (Constituent Services fax)

<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 HOB
Washington, DC 20515
(202) 225-5206
(202) 225-2946 (fax)

<https://kuster.house.gov>

UNITED STATES SENATOR



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

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

UNITED STATES SENATOR



Maggie Hassan (Democrat)
1589 Elm Street, Third Floor
Manchester, NH 03101
(603) 622-2204

324 Hart Senate Office Building
Washington, D.C. 20510
(202) 224-3324

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

EXECUTIVE COUNCILOR – DISTRICT 1



Joseph D. Kenney (Republican)
PO Box 201
Union NH 03887

(603) 271-3632 (Executive Council Office)
(603) 581-8780 (cell)

Joseph.D.Kenney@nh.gov

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

GRAFTON COUNTY COMMISSIONER – DISTRICT 1



Wendy A. Piper
PO Box 311, 198 Lockehaven Road
Enfield, NH 03748-0311
(603) 632-7179

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

STATE SENATOR – DISTRICT 5



Suzanne "Sue" Prentiss (Democrat)
Legislative Office Building, Room 102
33 State Street
Concord, NH 03301
(603) 271-3092

Suzanne.Prentiss@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
Seat #3077

rdontonville@gmail.com

<http://gencourt.state.nh.us/house/members/member.aspx?member=408498>

STATE REPRESENTATIVE – DISTRICT 17



Joshua Adjutant (Democrat)
314 Bridgewater Hill Rd
Bridgewater, NH 03222
(603) 707-2426
Seat #: 5039

Josh.Adjutant@leg.state.nh.us

<http://gencourt.state.nh.us/house/members/member.aspx?member=408844>

Candidates for Local Elected Office – March 9, 2021

The candidates listed below are running for office in 2021 and will be voted by ballot on Tuesday, March 9, 2021 in the Enfield Community Building, 308 US Route 4, 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 Budget Committee for 2 years:

Dimitri Deserranno

One Selectman for 3 years:

Sam Eaton

Katherine “Kate” Plumley-Stewart

One Trustee of Trust Funds for 3 years:

Marjorie A. Chase

One Cemetery Trustee for 3 years:

Neal P. Meagher

One Library Trustee for 3 years:

Susan E. Brown

Shirley A. Green

Three Budget Committee Members for 3 years:

Jean Patten

Erik Russell

Two Zoning Board of Adjustment Members for 3 years:

Brian Degnan

Robert West

Celie Aufiero

State of New Hampshire
Town of Enfield

Grafton S.S.

2021 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 9, 2021, at the Enfield Community Building, 308 US Route 4, Enfield, NH, there will be voting only by Official Ballot for the election of Town Officers and other questions required to be voted by Official Ballot. 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 3 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, May 1, 2021; Articles 1 through 3 will be presented and Articles 4 through 16 will be presented, discussed, and acted upon beginning at 9:00 a.m. at Huse Park, 308 US Route 4, Enfield, NH.

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

For Two Years: One Moderator
One Budget Committee Member

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

Article 2: *(By Petition)* Do you favor the continuation of the town manager plan as now in force in this town?

Article 3: *(By Petition)* Are you in favor of the adoption of Amendment of the Town of Enfield Zoning Ordinance as follows?

Reword the responsibilities of the Conservation Commission by amending ARTICLE VI – CONSERVATION MANAGEMENT, Section 600 CONSERVATION COMMISSION to read:

“The Conservation Commission for the Town of Enfield shall have the responsibility for identifying the natural resources within its boundaries, protecting those already established, working to enhance existing areas and to conserve new areas as they become available. Natural resources include, but are not limited to, the following categories: wildlife and wildlife corridors and habitats, water quality, unique geological features such as waterfalls, wetlands and bogs, vernal pools, rivers and streams, escarpments, sensitive areas, views and trails.”

The Planning Board does not recommend this article by a vote of 6-0.

Article 4: To see if the Town will vote to raise and appropriate the sum of **\$570,000** to replace Fire Department Engine 4, to authorize the issuance of not more than \$570,000 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 Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is agent to expend, will be used for the annual principal and interest payments for the life of the loan.

Special Warrant Article

3/5 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 7-2.

Article 5: To see if the Town will vote to raise and appropriate the sum of **\$195,000** to replace one Public Works 10-wheel dump truck with plow package, to authorize the issuance of not more than \$195,000 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 Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is agent to expend, will be used for the annual principal and interest payments for the life of the loan.

Special Warrant Article

3/5 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 9-0.

Article 6: To see if the Town will vote to raise and appropriate the sum of **\$133,793** for Public Works Facility improvements, to authorize the issuance of not more than \$129,584 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 balance of the Municipal Facilities, Maintenance & Equipment Capital Reserve Fund (\$4,209.24, plus accumulated interest), which the Board of Selectmen is agent to expend, will be used to reduce the amount of borrowing. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is agent to expend, will be used for the annual principal and interest payments for the life of the loan.

Special Warrant Article

3/5 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 9-0.

Article 7: To see if the Town will vote to raise and appropriate the sum of **\$1,900,000** to make improvements to the municipal water system (including preparation of applications for funding sources which become available, hydrogeological work, design and construction of a new well to increase drinking water supply, and replacing approximately 5,500 linear feet of water distribution main) to authorize the issuance of not more than \$1,800,000 of bonds or notes in accordance with the provision of the Municipal Finance Act (RSA 33), to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to authorize the withdrawal of up to \$100,000 from the undesignated fund balance of the Municipal Water Fund to reduce the amount borrowed. It is the intent of the Board of Selectmen to make associated future principal and interest payments from the Municipal Water Fund operating budget for the life of the loan. Should both Articles 7 & 8 be approved, the Board of Selectmen may pursue integrated funding opportunities while ensuring that all future principal and interest payments are made from the appropriate fund on a proportionate basis.

Special Warrant Article

3/5 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 9-0.

Article 8: To see if the Town will vote to raise and appropriate the sum of **\$1,900,000** to make improvements to the municipal sewer system (including preparation of applications for funding sources which become available, improved access, infiltration and inflow removal, manhole rehabilitation, CCTV inspection, pipe rehabilitation), to authorize the issuance of not more than \$1,900,000 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. It is the intent of the Board of Selectmen to make associated future principal and interest payments from the Municipal Sewer Fund operating budget for the life of the loan. Should both Articles 7 & 8 be approved, the Board of Selectmen may pursue integrated funding opportunities while ensuring that all future principal and interest payments are made from the appropriate fund on a proportionate basis.

Special Warrant Article

3/5 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 9-0.

Article 9: To see if the Town will vote to raise and appropriate the sum of **\$47,000** to replace one police cruiser, to authorize the issuance of not more than \$47,000 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 Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is agent to expend, will be used for the annual principal and interest payments for the life of the loan.

Special Warrant Article

3/5 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 9-0.

Article 10: To see if the Town will vote to raise and appropriate the sum of **\$50,000** to purchase a Fire Department ‘Car 1’, to authorize the issuance of not more than \$50,000 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 Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is agent to expend, will be used for the annual principal and interest payments for the life of the loan.

Special Warrant Article

3/5 Paper Ballot Vote Required

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

The Budget Committee recommends this article by a vote of 7-2.

Article 11: To see if the Town will vote to raise and appropriate the sum of **\$50,000** to purchase a Public Works F-350 pickup truck, to authorize the issuance of not more than \$50,000 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 Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is agent to expend, will be used for the annual principal and interest payments for the life of the loan.

Special Warrant Article

3/5 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 9-0.

Article 12: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of **\$7,149,460.00** for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

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

The Budget Committee recommends this article by a vote of 9-0.

Article 13: To see if the Town will vote to raise and appropriate the sum of **\$519,568** to be placed in the Capital Improvement Program Capital Reserve Fund; \$474,568 to come from general taxation and \$45,000 to come from the unassigned general fund balance.

Special Warrant Article

The Board of Selectmen recommends this article by a vote of 8-1.

The Budget Committee recommends this article by a vote of 3-0.

Article 14: To see if the Town will vote to raise and appropriate the sum of \$30,000 to be placed in the Employee and Retiree Benefits Expendable Trust Fund. This appropriation will come from unassigned general fund balance.

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 9-0.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$35,000 for community master planning with said funds to come from unassigned general fund balance.

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 7-2.

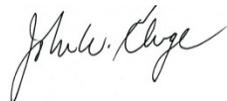
Article 16: To hear the reports of agents, auditors, committees, or any other officers heretofore chosen and pass any vote relating thereto.



Katherine D.P. Stewart



Meredith C. Smith



John W. Kluge
BOARD OF SELECTMEN

2021 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 2021 requests.

Ballot Articles (First Session)

Articles 1 through 3 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:

When: Tuesday, March 9, 2021
Where: Enfield Community Building, 308 US Route 4 Street, Enfield
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.

Article 2: (By Petition) Do you favor the continuation of the town manager plan as now in force in this town?

Explanation: This article has been placed on the warrant by citizen-petition.

Article 3: (By Petition) Amendment of the Town of Enfield Zoning Ordinance ARTICLE VI – CONSERVATION MANAGEMENT, Section 600 CONSERVATION COMMISSION

Explanation: This article has been placed on the warrant by citizen-petition.

Business Meeting (Second Session)

Meeting will reconvene:

When: Saturday, May 1, 2021
Where: Huse Park, 308 US Route 4 & Main Street, Enfield
Time: 9:00 a.m.

2021 PROPOSED OPERATING BUDGET SUMMARY

OPERATING EXPENSES			
Category	2020 (Budgeted)	2021 (Budgeted)	% Δ
General Government (excludes items funded from capital reserves)	\$ 5,504,590	\$ 5,652,023	2.68%
Water (excludes items funded from capital reserves)	\$ 227,806	\$ 248,059	8.89%
Sewer (excludes items funded from capital reserves)	\$ 706,183	\$ 765,890	8.45%
Capital Projects (Lakeview/Shaker Landing Sewer Extension Debt Service)	\$ 139,472	\$ 181,314	30.00%
TIF (US Route 4 Water/Sewer Extension Debt Service and Project Expenses)	\$ 162,246	\$ 302,174	86.24%
Total All Funds	\$ 6,740,297	\$ 7,149,460	6.07%

General Government Operating Budget:

The proposed 2021 operating budget for general government operations is funded from a combination of property taxes, other local receipts, and state aid. The general government proposed operating budget, exclusive of Special Warrant Articles, is \$5,652,023, an increase 2.68% above 2020 (\$5,504,590).

The proposed budget of the town is presented in the MS737 found in the Financial Reports section of this report. The Municipal Water Department, Municipal Sewer Department, Capital Projects (NH Route 4A sewer extension project) and Tax Increment Finance District expenses are listed on the MS737 under Interoperating Funds Out. These budgets will be discussed separately.

The 2020 operating budget was reduced due to concerns over the potential impact of COVID-19. The Town was able to obtain over \$200,000 in grant funding toward COVID-19 expenses which reduced the 2020 tax rate below that of the previous year. We anticipate reduced state and federal revenue in 2021.

The 2021 budget projects total revenue to the general fund in the amount of \$1,813,015 from “non property tax” sources (a roughly 11.8% decrease from the \$2,056,216 in actual non-property tax revenue in 2020). In 2020, revenues were greater than anticipated. The Town received over \$200,000 in unanticipated state & federal revenue, primarily from COVID relief grants. The Town also saw a sizeable increase in the number of vehicle registrations – a surprising development. Shared revenue sources from the State, such as Room & Meals Tax and Highway Block Grants are based on State revenues from the prior year so were on par with projections in 2020, but due to COVID-19, the Town anticipates a significant decrease in shared revenue in 2021. 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. It is estimated that \$4,313,576 will need to be raised from the municipal property tax levy. **We estimate the municipal portion of the 2020 tax rate to be between \$7.45 and \$7.53 per \$1,000 of assessed valuation. This represents an estimated increase of roughly 1.69% to 2.71% from the 2019 municipal tax rate of \$7.33 per \$1,000 of assessed valuation and an estimated increase of roughly 4.98% to 6.03% from the 2020 municipal tax rate of \$7.10 per \$1,000 of assessed valuation.** The range is based on an assumed “net valuation” of between approximately \$582 million and \$588 million (a 1% increase in net valuation, which is possible within the context of incremental adjustments in home values – up or down). It should be noted that the decrease in the 2020 tax rate was due to revenues above what was anticipated, three positions which went unfilled for a

significant portion of 2020 (which resulted in savings in wages, health insurance, retirement and taxes) and careful spending by departments, not knowing what COVID might bring. While careful spending will continue in 2021, non-property tax revenues are expected to decrease and the three positions have been filled. Finally, the property tax rate will ultimately be set lower should actual revenues prove to be on pace to exceed estimated revenues by October 2021. Similarly, the property tax rate will ultimately be set higher than presently estimated should actual revenues fall short of estimated revenues by October 2021.

The Budget Committee and Board of Selectmen have presented to you a balanced budget which maintains and enhances the high-quality services Enfield residents expect from town government.

Municipal Water & Sewer Operating Budgets:

Municipal water and sewer system operations are funded from fees assessed to the users of these systems. Municipal water and sewer system operating budget expenses do not affect the Town tax rate.

The 2021 proposed municipal water department operating budget is \$248,059, an increase of 8.89% above 2020 (\$227,806). And the 2021 proposed municipal sewer department operating budget is \$765,890, an increase of 8.45% above 2020 (\$706,183). These increases are due, primarily, to increases in health insurance, retirement, employee wages and associated taxes, however the sewer department saw a significant increase in anticipated wastewater treatment expense to be paid to the City of Lebanon.

Capital Projects Operating Budget:

Capital Projects expenses, debt service for the NH Route 4A – Shaker Landing & Lakeview Condominium – sewer extension project, are funded from sewer betterments assessed to the users of this system and State Aid Grant (SAG) funding. The 2021 proposed operating budget for the capital projects operations is \$181,314, an increase of \$41,842, or 30% above 2020 (\$139,472). Capital Projects operating budget expenses do not affect the Town tax rate.

The increase is the equivalent of anticipated 2021 revenues from State Aid Grant (SAG) funding for the NH Route 4A Sewer Extension Project serving Shaker Landing and Lakeview Condominiums. Each year that SAG funding is received, the Town will use the funds to pay down the loans and by doing so reduce the length of the loans. The NH Route 4A project funding was provided by two loans: USDA and SRF (State Revolving Fund). The SAG award was based on original loan amounts: 57% SRF / 43% USDA. The \$41,842 that is expected to be received will split by the same percentage to pay down the principal on these loans: \$23,850 to SRF, \$17,992 to USDA. This is good news for those property owners who are paying off these loans through sewer betterment assessments. By paying down the principal we are able to shorten the length of the loan. We are not able to adjust sewer betterment charges, however, since the semi-annual payments due will remain unchanged.

Tax Increment Finance District Operating Budget:

The Tax Increment Finance District expenses (debt service and project expenses) are funded from the TIF District Fund. The TIF District Fund receives tax revenue on improvements to properties within the district and State Aid Grant (SAG) funding. The 2021 proposed TIF District operating budget is \$302,174, or an increase of 86.24% above 2020 (\$162,246). TIF District operating budget expenses do not affect the Town tax rate.

The Town anticipates receipt of SAG funding for the US Route 4 Water & Sewer Extension Project in 2021. Each year that SAG funding is received, the Town will use the funds to pay down the project loan (which is paid out of the TIF Fund) and by doing so reduce the length of the loan.

The increase can be attributed to two factors; the first being 2 additional payments on the project loan: an additional payment to principal of \$84,584 from the TIF District Fund, and an additional payment to principal equivalent to SAG funding anticipated in 2021 in the amount of \$25,343. The remaining \$30,000 of the increase is to fund electronic crosswalk signs at crosswalks on US Route 4 near the Enfield Village School and Jake's Market. These signs are required by the NH Dept. of Transportation (NHDOT) if the Town wishes to retain the crosswalks. If the electronic crosswalks signs are not installed by the Town, the NHDOT will eliminate the crosswalks.

The TIF District operating budget expenses will not affect the Town tax rate.

Article 4: Replacement of Fire Department Engine 4

Explanation: This article authorizes the borrowing of \$570,000 to replace the Fire Department's 1989 Engine 4. It will take almost a year for this vehicle to be built. The Fire Department has prepared design specifications for a combined Rescue Pumper. Once the new truck is delivered it is the intent of the Fire Department to repurpose the existing Rescue truck cab and chassis, and put a forestry body on it, which will replace the 1986 Forestry truck. The 1986 Forestry truck will be sold. Purchasing a combine Rescue Pumper will allow the Fire Department to get more tools and equipment to a scene with less manpower.

This vehicle will be financed by a bank loan of up to 20 years, with an anticipated interest rate of 2.85%, adjustable at year 10. A rough estimate of the total cost for principal and interest, using an increase in rate at year 10 to 3.95%, is \$777,268. Loan principal and interest payments will be made from the Capital Improvement Program Capital Reserve Fund (CIP-CRF) for the life of the loan so approval of this article will have no impact on the Town tax rate.

Article 5: Replacement of a Public Works 10-Wheel Dump Truck with Plow Package

Explanation: This article authorizes the borrowing of \$195,000 for the purchase of a 10-wheel dump truck with plow package. The vehicle that this replaces will be sold. This vehicle will be financed by a bank loan for an expected 7 to 10 years, with an anticipated interest rate of 2.85%. Loan principal and interest payments will be made from the Capital Improvement Program Capital Reserve Fund (CIP-CRF) for the life of the loan and will have no impact on the Town tax rate.

This vehicle will be financed by a bank loan of an expected 7-10 years, with an anticipated interest rate of 2.85%. A rough estimate of the total cost for principal and interest for the life of the loan is \$217,854 to \$226,853 depending on the length of the loan. Loan principal and interest payments will be made from the Capital Improvement Program Capital Reserve Fund (CIP-CRF) for the life of the loan so approval of this article will have no impact on the Town tax rate.

Article 6: Public Works Facility Improvements

Explanation: This article authorizes the borrowing of \$129,584 and the use of \$4,209.24, plus accumulated interest from the Municipal Facilities, Maintenance & Equipment Capital Reserve Fund. The building improvements will include the extension of the roof at the rear of the building, block wall repair, exhaust system for the highway bays and additional insulation in the building. The roof at the rear of the building requires an extension as currently the water from the roof falls too close to the building and is causing deterioration of the block wall. The exhaust system will allow vehicles to be safely started up within the confines of the garage bay without having to either open the doors or turn on the large room exhaust fan – both of which waste heat and energy. The building, at the time of construction, was not

adequately insulated. Insulation will be added in the office areas of the building to reduce heat loss and result in energy savings.

This project is expected to be financed by a bank loan for 10 years, with an anticipated interest rate of 2.85%. A rough estimate of the total cost for principal and interest for the life of the loan is \$150,757. Loan principal and interest payments will be made from the Capital Improvement Program Capital Reserve Fund (CIP-CRF) for the life of the loan so approval of this article will have no impact on the Town tax rate.

Article 7: Municipal Water System Improvements

Explanation: This article authorizes the borrowing of \$1,800,000 and the use of \$100,000 from the water undesignated fund for improvements to the municipal water system.

The Town of Enfield has the ability to source its water from three different well fields. The Prior well field is located in the northeastern portion of the service area and serves as the primary water supply source. Currently there are two wells located on the 8-acre parcel. Prior Well #1 has good quality water and provides the Town with nearly 60% of its drinking water; however, over the past several years its yield has been decreasing. Prior Well #2 has had quality issues with sand since it was installed and since the sand filter was repaired in 2020 this well is used intermittently. The Marsh Well serves as the secondary source and provides a little over 30% of the water. This well is located on 25 acres of land in the northwestern part of the system. During the high usage and dry summer months of July through October, Prior Well #1 and Marsh Well work harder to keep up with demand. During this time the McConnell well is used. This well only supplies about 10% of the water and is not of the same quality as the other wells. It is hard and there are some other quality issues with an undeveloped well on this 31-acre parcel. Access to the well field is difficult due to the wetlands the well is located in.

The Town of Enfield has approximately 15,340 linear feet of pipe that was installed in 1903. The remaining distribution mains were installed throughout the 1960's and 1970's with ongoing replacement in the 1990's, 2000's and 2010's. These newer mains include about 23,160 linear feet of 4", 6", 8", 10" and 12" water main and are in good condition. The repair history on these mains will continue to be monitored. The older pipe (1903) has been some of the most problematic for the system to maintain due to continuing and recurrent breaks. Based on the condition of this pipe and the historical location of breakage, the following table represents a summary of the proposed replacement of this distribution main. The repair of these water mains has been separated into two phases with the pipes having the greatest issues being replaced sooner, in 2021 or 2022 and the remaining being replaced 5 years later in 2027.

The distribution replacement is necessary to eliminate leakage, costly repairs and water outages for customers. By replacing the old high maintenance water main in two phases, the Town may obtain long term loan and grant packages in order that the Town can stabilize rate increases and reduce the need for costly repairs. The priority distribution lines that are being replaced are the lines from the well; if these old pipes failed it would be catastrophic for the system. The first phase of the project, which would be addressed if this warrant article is approved by the voters, proposes the replacement of approximately 5,500 feet of 10" water distribution main on Maple Street.

The Town is very fortunate in that its two primary wells are of good water quality and no treatment is necessary. The Town is currently able to supply adequate water from the Prior #1 well and the Marsh well. However, there are times during extended droughts, pump servicing and fire emergencies when the Town is forced to use the McConnell well which has poor water. Currently the town is able to manage the mixing of the well water but as the yields from the Prior Well continue to decline, they need to find an additional source that can meet the demand.

The Prior well site has potential for a second well. Although Prior #2 has sand issues; it could be surged and redeveloped. There is the possibility of “over-reaming” the well and installing a sand pack between the current well and a new 12” well. This is somewhat risky and not guaranteed to provide enough filtration to eliminate the sand issue. A new replacement well, Prior #3 could be sited at the Prior well field. In the 1990’s the Town completed video logging and found that from depth 305 to 320 provided significant water flow and also sediment infiltration.

The proposed work includes the development of an additional well at the Marsh site including test borings and the installation of the production well to replace the McConnell Well which has water quality issues. We only anticipate minor upgrades to the existing pump station and minimal transmission main.

If the Town is able to obtain USDA Rural Development funding for this project we have the potential to receive up to 45% grant funding in support of this project work. The Town will also be looking at the potential of a low interest bond through the NH Bond Bank. Every effort will be made to finance this project at the lowest cost possible.

Below is a brief summary/breakdown of the work that would be performed and associated costs, as presented at the 2020 Town Meeting.

<u>ITEM</u>	<u>UNITS</u>	<u>NO. UNITS</u>	<u>UNIT COST</u>	<u>TOTAL COST</u>
<u>Construction Items</u>				
<u>Well</u>				
Hydrogeological Work	LS	1	\$40,000.00	\$40,000.00
New Well Construction	LS	1	\$200,000.00	\$200,000.00
Pump Station Upgrades	LS	1	\$10,000.00	\$10,000.00
			Subtotal Well	\$250,000.00
<u>Distribution Main</u>				
Maple St Well to Shed and May to Rte 4	LF	2300	\$200.00	\$460,000.00
Maple St Shed to May	LF	3200	\$200.00	\$640,000.00
May Street	LF	2106	\$200.00	
Stevens Street	LF	761	\$200.00	
Union Street	LF	1108	\$200.00	
Shedd Street	LF	1209	\$200.00	
Shed St Apt	LF	116	\$200.00	
Shedd St Apt	LF	150	\$200.00	
Wells ST	LF	1284	\$200.00	
Main ST	LF	2155	\$200.00	
Rte 4	LF	952	\$200.00	
			Subtotal Distribution	\$1,100,000.00
			Construction Subtotal	\$1,350,000.00
			15% Contingency	\$216,000.00
			Construction Cost	\$1,566,000.00
			Legal	\$10,000.00
			10% Engineering Design and Permitting	\$135,000.00
			10% Engineering Bidding and Construction Svcs	\$135,000.00
				\$1,846,000.00
			ROUNDED TOTAL PROJECT COST	\$1,850,000.00

This project will be financed by a loan for an expected 30-year term. The Town will look for the most cost-effective method of financing which may include USDA funding, partial grant funding, a conventional bank loan or financing through the NH Bond Bank. Conventional bank financing is available with an estimated rate of 2.85% with rate adjustments and the 10-year and 20-year mark. A rough estimate of the total cost for principal and interest for the life of the loan, using an increase in rate at year 10 through 20 to 3.95%, is \$2,695,845. In 2020, the NH Bond Bank issued 25-year bonds at a rate of 1.75%. If that rate is available again in 2021, using the NH Bond Bank for financing would result in a total estimated cost for principal and interest for the life of the loan of \$2,240,490. Loan principal and interest payments will be paid by municipal water system users for the life of the loan so approval of this article will have no impact on the Town tax rate.

Article 8: Municipal Sewer System Improvements

Explanation: This article authorizes the borrowing of \$1,900,000 for improvements to the municipal sewer system.

The Enfield sanitary sewer collection system is primarily comprised of PVC pipe and precast concrete sewer manholes. The sanitary sewer collection system was originally constructed in the late 1980s. Since the completion of the sewer system additional connections have been provided periodically for residential developments within the sewer service area. No major replacement and/or rehabilitation efforts have been made within the sanitary sewer collection systems. A flow monitoring study concluded that infiltration is low to moderate throughout most of the collection system, however, during periods of high groundwater, peak infiltration can account for up to 53% of flows in the collection system. These flows from infiltration are subsequently treated at the Lebanon treatment plant, which means the Town of Enfield is ultimately billed for this discharge.

Beginning in the spring of 2019, the Town of Enfield began working with an experienced wastewater system engineering firm to evaluate the municipal system. The manhole inspections revealed that approximately 40% of the manholes in the Enfield collection system have immediate needs. These defects ranged from light to moderate active inflow and infiltration (I/I), to structural and operations/maintenance (O&M) needs such as deteriorating risers, backups, surcharging, and root intrusion. Some manholes were observed to have multiple defects. Approximately 30% of the manholes in the collection system could not be inspected due to accessibility issues including being bolted, paved over, buried, sealed shut, or unable to locate and access along cross-county easements.

Based on sonar testing of the gravity sewer mains, approximately 94% of the pipes tested scored in the “good” range (7-10), while 3% of the pipes scored in the “fair” range (4-6), and 3% of pipes scored in the “poor” (0-3) range. Approximately 50% of the pipes could not be sonar tested due to accessibility issues. Manhole and sanitary sewer main access is challenging due to paved over manholes, manholes being sealed shut, and inaccessibility along portions of the easements. The Town’s engineering firm has recommended the Town secure permitting approval to clear the easements and uncover and raise manholes where necessary. Inaccessible manholes present significant O&M challenges should any issues occur, such as backups of sanitary sewer mains that require flushing.

The Town’s engineering firm has also recommended follow-up investigations including CCTV inspection of the sanitary sewer collection system. The follow-up investigations should be completed prior to any rehabilitation efforts. Additionally, access should be provided to the manholes that could not be located, and manhole inspections and sonar tests should be completed on adjacent pipe segments. Smoke testing is recommended throughout the collection system to identify potential sources of inflow. Updates to the GIS mapping are also recommended upon completion of the follow up work. The CCTV work should be prioritized based on the results of the follow-up collection system field work and the updated asset management database. This will allow the Town to establish a baseline condition for each pipe, and

identify any pipes that warrant rehabilitation/replacement. The results of the CCTV investigations should be integrated with the asset management database developed as part of this Report. Pending the identification of any major structural deficiencies during the CCTV work, the most cost-effective approach is to utilize trenchless technologies that allow for in-situ rehabilitation. The typical useful life of sanitary sewer system components without proper maintenance and repair is 50 to 75 years. With proper maintenance and repairs the useful life of the sanitary sewer system components can be extended significantly.

Rehabilitation of manholes is also recommended. Of the manholes inspected, 22 were found to be in need of rehabilitation. Active I/I and/or structural deficiencies, such as loose and fallen bricks from the risers, were observed in these manholes. Loose bricks provide areas where infiltration can enter into the manholes and fallen bricks can present significant O&M challenges including clogged pipes and backups in the inverts of the manholes. It is recommended the bricks in the risers of these manholes be grouted. We also recommend that manholes noted as having active I/I be rehabilitated through the use of a chemical grout and cementitious lining. A number of manholes, including the ones recommended for rehabilitation, have O&M needs including roots, backups/blockages, and surcharging.

The Town of Enfield has the potential to receive up to 45% grant funding from the USDA Rural Development Office in support of this project work. If this funding application is successful, it would subsequently reduce the amount the Town needs to borrow for the remainder of the project costs.

Below is a brief summary/breakdown of the work that would be performed and associated costs, as presented at the 2020 Town Meeting.

Task	Description	OPPC
USDA-RD Funding Application	Prepare a preliminary engineering report (PER), environmental report (ER), and funding application to be submitted to USDA for the proposed work.	\$ 70,000
Uncover/Raise Manholes	Uncover and raise 23 manholes that have been paved over, provide access to 20 manholes that could not be opened.	\$ 120,000
Confirmed Manhole Rehabilitation	Perform Rehabilitation on 24 manholes, including grouting, lining, and root treatment.	\$ 80,000
Clearing of Cross-Country Easements	Clear and establish approximately 1,650 LF of cross-country easements and improve access for O&M	\$ 210,000
Restoration of Lawn Easements	Restore approximately 7,500 SY of lawn easements.	\$ 150,000
CCTV Inspection	CCTV inspect approximately 43,000 LF of gravity sewer mains. Provide recommendations for rehabilitation.	\$ 140,000
Allowance for Manhole Rehabilitation	Allowance for manhole rehabilitation following the inspection of manholes that could not be accessed or located during Phase 1.	\$ 80,000
Allowance for Pipe Rehabilitation	Allowance for in-situ rehabilitation of sanitary sewer piping following CCTV inspection.	\$ 1,050,000
Total =		\$ 1,900,000

This project will be financed by a loan for an expected 30-year term. The Town will look for the most cost-effective method of financing which may include USDA funding, partial grant funding, a conventional bank loan or financing through the NH Bond Bank. Conventional bank financing is available with an estimated rate of 2.85% with rate adjustments and the 10-year and 20-year mark. A rough estimate of the total cost for principal and interest for the life of the loan, using an increase in rate at year 10 through 20 to 3.95%, is \$2,845,614. In 2020, the NH Bond Bank issued 25-year bonds at a rate of 1.75%. If that rate is available again in 2021, using the NH Bond Bank for financing would result in a total estimated cost for principal and interest for the life of the loan of \$2,364,962. Loan principal and

interest payments will be paid my municipal water system users for the life of the loan so approval of this article will have no impact on the Town tax rate.

Article 9: Police Cruiser Replacement

Explanation: This article authorizes the borrowing of \$47,000 for the replacement of one police cruiser. The Police Department has experienced significant fuel savings with the purchase of a hybrid cruiser in 2020 and will again look to a hybrid cruiser for purchase in 2021. This cruiser will replace a 2013 Ford Taurus cruiser which will be traded in or sold. Loan principal and interest payments will be made from the Capital Improvement Program Capital Reserve Fund (CIP-CRF) for the life of the loan and will have no impact on the Town tax rate.

This vehicle will be financed by a bank loan of an expected 4-5 years, with an anticipated interest rate of 2.85%. A rough estimate of the total cost for principal and interest for the life of the loan is \$50,396 - \$51,094 depending on the length of the loan. Loan principal and interest payments will be made from the Capital Improvement Program Capital Reserve Fund (CIP-CRF) for the life of the loan so approval of this article will have no impact on the Town tax rate.

Article 10: Fire Department ‘Car 1’ Purchase

Explanation: This article authorizes the borrowing of \$50,000 for replacement of the Fire Department ‘Car 1’ replacing the existing ‘Car 1’, a pickup truck, which is used for towing equipment housed at the Union Street Fire Station. The vehicle being replaced with be traded in or sold.

This vehicle will be financed by a bank loan of an expected 4-7 years, with an anticipated interest rate of 2.85%. A rough estimate of the total cost for principal and interest for the life of the loan is \$53,613 to \$55,860 depending on the length of the loan. Loan principal and interest payments will be made from the Capital Improvement Program Capital Reserve Fund (CIP-CRF) for the life of the loan so approval of this article will have no impact on the Town tax rate.

Article 11: Public Works F-350 Pickup Truck Purchase

Explanation: This article authorizes the borrowing of \$50,000 to purchase an F-350 pickup truck to replace an existing 2003 F-350 truck in the Public Works fleet. The vehicle being replaced with be traded in or sold.

This vehicle will be financed by a bank loan of an expected 4-7 years, with an anticipated interest rate of 2.85%. A rough estimate of the total cost for principal and interest for the life of the loan is \$53,613 to \$55,860 depending on the length of the loan. Loan principal and interest payments will be made from the Capital Improvement Program Capital Reserve Fund (CIP-CRF) for the life of the loan so approval of this article will have no impact on the Town tax rate.

Article 12: Proposed Operating Budget

Explanation: This article, raising and appropriating \$7,149,460, is indicative of the appropriations for Town operations, including Water and Sewer operations, Capital Projects and TIF District loan payments and a TIF District crosswalk project.

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 2021, there were several broad goals set. These included:

- Budget for the uncertainty of the COVID 19 Pandemic
- Sustaining 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
- Continue 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. In 2019 the Enfield Selectboard adopted a town policy target of 12%. The undesignated fund balance is entering the low end of the recommended range and approaching the town's policy target
- Continuing to support the Town's long-term commitment to fund the Capital Improvement Program Capital Reserve Fund
- Continue to support 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

Article 13: Capital Improvement Program Capital Reserve Fund

Explanation: The Capital Improvement Program (CIP) Committee is requesting that \$474,568 be raised and appropriated to the CIP capital reserve fund (CIP-CRF) in 2021 (a \$26,200 increase over the \$448,368 raised and appropriated to the fund in 2020), in addition the voters are asked to support \$45,000 from the Undesignated Fund Balance (for a total of \$519,568) so that we can continue to build and maintain sustainable capital reserves moving forward. In 2020, \$45,000 was withdrawn from the CIP-CRF to fund IT infrastructure improvements. In 2020, the Town applied for grant funding in the amount of \$45,000 for this project. The grant was approved, and the funds deposited in the Town's general fund (undesignated fund). The Town would now like to turn around and deposit the \$45,000 back into the CIP-CRF.

Each year the CIP Committee's goal is to appropriate to the CIP-CRF a total amount which exceeds what is 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). We continue to use borrowing while interest rates are low to get the most out of the fund. In 2020, we did withdraw about \$14,200 more than was deposited. This is due primarily to the purchase of additional Fire Department radios in 2020 (\$37,989.20) that were slated for purchase in 2021. By purchasing the radios six months early we were able to save \$6,000 on the purchase price. A complete report of 2020 CIP-CRF expenditures is provided in this Annual Report under Reports of Trust & Capital Reserve Funds. Since the CIP-CRF's inception in

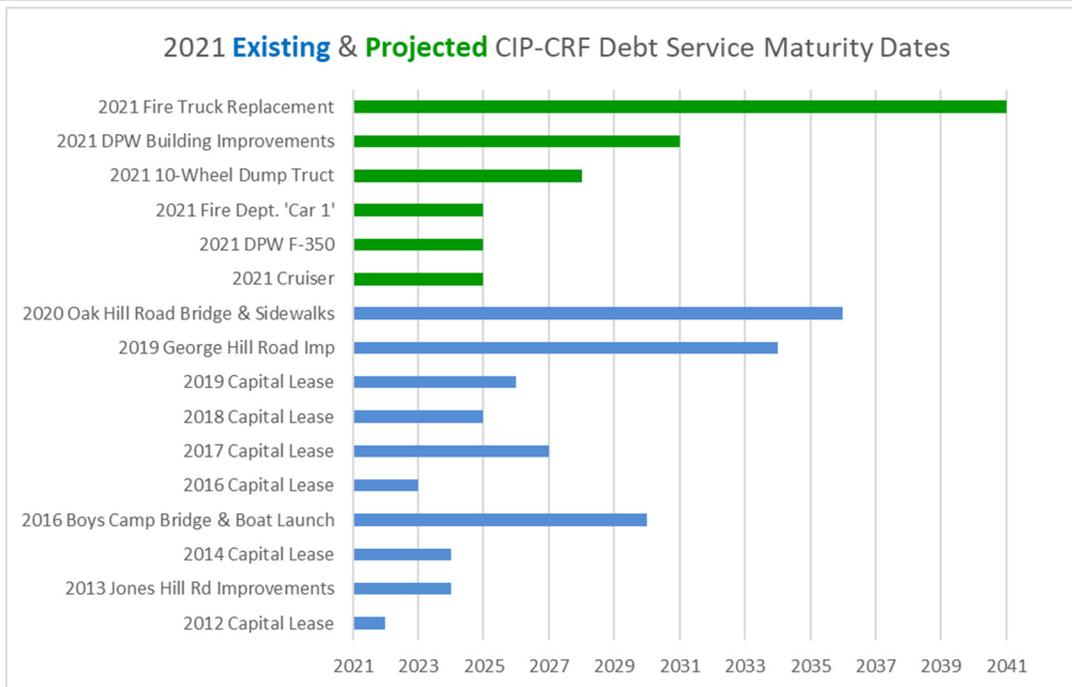
2012, the following amounts have been raised and appropriated to the fund (amounts that will likely be proposed in future years are shown in *italics*):

Year	Appropriation	Difference
2012	210,168	56,832
2013	267,000	24,783
2014	291,783	25,585
2015	317,368	26,200
2016	343,568	26,200
2017	369,768	(49,800)
2018	319,968	102,200
2019	422,168	26,200
2020	448,368	26,200
2021	519,568	71,200
<i>2022</i>	<i>500,768</i>	<i>26,200</i>
<i>2023</i>	<i>526,968</i>	<i>26,200</i>
<i>2024</i>	<i>553,168</i>	<i>26,200</i>
<i>2025</i>	<i>579,368</i>	<i>26,200</i>
<i>2026</i>	<i>605,568</i>	

The overarching strategy developed by the CIP Committee is 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

The Town began 2020 with a balance of approximately \$1,219,994 in the CIP Capital Reserve Fund (CRF). By the end of 2020, the balance stood at approximately \$1,205,746. Our 2021 year end estimate, with a deposit of \$519,568 and planned expenditures for existing debt service and new cash purchases is \$1,364,684.



Article 14: Employee and Retiree Benefits Expendable Trust Fund

Explanation: The purpose of this 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). 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 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. The proposed funding source for this appropriation is undesignated fund balance, and, as such, it will not have any impact on the tax rate.

Article 15: Community Master Planning

Explanation: The Planning Board, with the assistance of the Town’s new Land Use and Community Development Administrator, will continue the process of developing a new community master plan. The master plan guides the Town in preserving and enhancing the unique quality of life in our community, as well as in the principles of smart growth, sound planning, and wise resource protection. Funding from this warrant article will be used to engage a professional firm to assist in the creation of the master plan. With funding for this project from the undesignated fund balance will have no impact on the tax rate.

Article 16: To Hear Reports

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.

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 is a motion otherwise, there will be no 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 be interpreted to allow those citizens on either side who have not yet spoken to the Issue who are already standing, or who immediately get in line at the microphone, up to 2 minutes each to speak.

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- 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

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?

Adopted March 16, 2019: 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.



New Hampshire
Department of
Revenue Administration

2021
MS-737

Proposed Budget
Enfield

For the period beginning January 1, 2021 and ending December 31, 2021
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
Katherine D.P. Stewart	Ed. of Selectmen	Katherine D.P. Stewart
Jean M. Patton	Budget Committee	Jean M. Patton
Nancy L. Smith	Budget Committee	Nancy L. Smith
Dominic C. Alvarez	Budget Committee	Dominic C. Alvarez
Shirley A. Green	Budget Committee	Shirley A. Green
ERIK RUSSELL	Budget Committee	Erik Russell
DIMITRI DESERRAUDO	Budget Committee	Dimitri Deserraudo
Michael Driem	Budget Committee	Michael Driem

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 12/31/2020	Appropriations for period ending 12/31/2020	Selectment's Appropriations for period ending 12/31/2021 (Recommended)	Selectment's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	12	\$234,698	\$212,850	\$224,911	\$0	\$224,911	\$0
4140-4149	Election, Registration, and Vital Statistics	12	\$105,348	\$99,085	\$96,616	\$0	\$96,616	\$0
4150-4151	Financial Administration	12	\$271,309	\$288,143	\$295,299	\$0	\$295,299	\$0
4152	Revaluation of Property	12	\$34,000	\$34,000	\$35,000	\$0	\$35,000	\$0
4153	Legal Expense	12	\$16,823	\$25,000	\$25,000	\$0	\$25,000	\$0
4155-4159	Personnel Administration	12	\$1,033,890	\$1,176,355	\$1,222,981	\$0	\$1,222,981	\$0
4191-4193	Planning and Zoning	12	\$83,760	\$89,968	\$90,764	\$0	\$90,764	\$0
4194	General Government Buildings	12	\$133,830	\$171,500	\$177,300	\$0	\$177,300	\$0
4195	Cemeteries	12	\$4,429	\$7,450	\$8,250	\$0	\$8,250	\$0
4196	Insurance	12	\$45,614	\$47,933	\$48,001	\$0	\$48,001	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	12	\$27,000	\$20,000	\$20,000	\$0	\$20,000	\$0
	General Government Subtotal		\$1,990,701	\$2,172,284	\$2,244,122	\$0	\$2,244,122	\$0
Public Safety								
4210-4214	Police	12	\$660,803	\$711,504	\$738,796	\$0	\$738,796	\$0
4215-4219	Ambulance	12	\$127,043	\$157,110	\$154,150	\$0	\$154,150	\$0
4220-4229	Fire	12	\$127,589	\$146,163	\$135,200	\$0	\$135,200	\$0
4240-4249	Building Inspection	12	\$88,232	\$88,598	\$85,825	\$0	\$85,825	\$0
4290-4298	Emergency Management	12	\$58,789	\$12,500	\$7,500	\$0	\$7,500	\$0
4299	Other (Including Communications)	12	\$80,974	\$84,000	\$84,000	\$0	\$84,000	\$0
	Public Safety Subtotal		\$1,143,430	\$1,199,875	\$1,205,471	\$0	\$1,205,471	\$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 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)	
Highways and Streets									
4311	Administration	12	\$587,222	\$637,255	\$677,416	\$0	\$677,416	\$0	
4312	Highways and Streets	12	\$580,426	\$603,500	\$621,000	\$0	\$621,000	\$0	
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	
4316	Street Lighting	12	\$29,269	\$27,500	\$27,500	\$0	\$27,500	\$0	
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	
Highways and Streets Subtotal					\$1,196,917	\$1,325,916	\$0	\$1,325,916	\$0
Sanitation									
4321	Administration	12	\$42,993	\$39,638	\$49,135	\$0	\$49,135	\$0	
4323	Solid Waste Collection	12	\$324,810	\$333,000	\$340,500	\$0	\$340,500	\$0	
4324	Solid Waste Disposal	12	\$148,691	\$138,100	\$142,600	\$0	\$142,600	\$0	
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0	
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	
Sanitation Subtotal					\$516,494	\$532,235	\$0	\$532,235	\$0
Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$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					\$0	\$0	\$0	\$0	\$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



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectments's Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Selectments's Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)
Health								
4411	Administration	12	\$619	\$350	\$715	\$0	\$715	\$0
4414	Pest Control	12	\$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		\$2,619	\$2,350	\$2,715	\$0	\$2,715	\$0
Welfare								
4441-4442	Administration and Direct Assistance	12	\$19,714	\$38,568	\$37,322	\$0	\$37,322	\$0
4444	Intergovernmental Welfare Payments	12	\$39,836	\$39,836	\$31,900	\$0	\$31,900	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$59,550	\$78,404	\$69,222	\$0	\$69,222	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	12	\$38,121	\$80,315	\$75,365	\$0	\$75,365	\$0
4550-4559	Library	12	\$154,856	\$172,928	\$176,987	\$0	\$176,987	\$0
4583	Patriotic Purposes	12	\$80	\$750	\$750	\$0	\$750	\$0
4589	Other Culture and Recreation	12	\$740	\$5,260	\$5,260	\$0	\$5,260	\$0
	Culture and Recreation Subtotal		\$193,797	\$259,253	\$258,362	\$0	\$258,362	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	12	\$2,337	\$2,725	\$2,725	\$0	\$2,725	\$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	12	\$530	\$1,000	\$1,350	\$0	\$1,350	\$0
	Conservation and Development Subtotal		\$2,867	\$3,725	\$4,075	\$0	\$4,075	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	12	\$7,260	\$7,060	\$7,467	\$0	\$7,467	\$0
4721	Long Term Bonds and Notes - Interest	12	\$798	\$798	\$735	\$0	\$735	\$0
4723	Tax Anticipation Notes - Interest	12	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service	12	\$1,847	\$1,847	\$1,701	\$0	\$1,701	\$0
	Debt Service Subtotal		\$9,905	\$9,706	\$9,904	\$0	\$9,904	\$0
Capital Outlay								
4901	Land		\$2,000	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$25,055	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	12	\$21,029	\$194,655	\$1	\$0	\$1	\$0
	Capital Outlay Subtotal		\$48,084	\$194,655	\$1	\$0	\$1	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	12	\$192,407	\$139,472	\$181,314	\$0	\$181,314	\$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	12	\$187,606	\$162,246	\$302,174	\$0	\$302,174	\$0
4914S	To Proprietary Fund - Sewer	12	\$712,927	\$781,888	\$765,890	\$0	\$765,890	\$0
4914W	To Proprietary Fund - Water	12	\$220,490	\$227,806	\$248,059	\$0	\$248,059	\$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		\$1,313,430	\$1,311,412	\$1,497,437	\$0	\$1,497,437	\$0
	Total Operating Budget Appropriations				\$7,149,460	\$0	\$7,149,460	\$0



Special Warrant Articles

Account	Purpose	Article	Selectments' Appropriations for period ending 12/31/2021 (Recommended)	Selectments' Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (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
4902	Machinery, Vehicles, and Equipment	04	\$570,000	\$0	\$570,000	\$0
		Purpose: Fire Truck Replacement				
4902	Machinery, Vehicles, and Equipment	05	\$195,000	\$0	\$195,000	\$0
		Purpose: 10-Wheel Dump Truck				
4902	Machinery, Vehicles, and Equipment	09	\$47,000	\$0	\$47,000	\$0
		Purpose: Police Cruiser				
4902	Machinery, Vehicles, and Equipment	10	\$50,000	\$0	\$50,000	\$0
		Purpose: Fire Dept. Car 1				
4902	Machinery, Vehicles, and Equipment	11	\$50,000	\$0	\$50,000	\$0
		Purpose: DPW F-350				
4903	Buildings	06	\$133,793	\$0	\$133,793	\$0
		Purpose: DPW Building Improvements				
4909	Improvements Other than Buildings	07	\$1,900,000	\$0	\$1,900,000	\$0
		Purpose: Water System Improvements				
4909	Improvements Other than Buildings	08	\$1,900,000	\$0	\$1,900,000	\$0
		Purpose: Sewer System Improvements				
4909	Improvements Other than Buildings	15	\$35,000	\$0	\$35,000	\$0
		Purpose: Master Planning				
4915	To Capital Reserve Fund	13	\$519,568	\$0	\$519,568	\$0
		Purpose: CIP CRF				
4916	To Expendable Trusts/Fiduciary Funds	14	\$30,000	\$0	\$30,000	\$0
		Purpose: Employee & Retiree Benefits Trust				
Total Proposed Special Articles			\$5,430,361	\$0	\$5,430,361	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2020	Selectmen's Estimated Revenues for period ending 12/31/2021	Budget Committee's Estimated Revenues for period ending 12/31/2021
Taxes					
3120	Land Use Change Tax - General Fund	12	\$12,798	\$40,000	\$40,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	12	\$20,207	\$6,000	\$6,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	12	\$470	\$300	\$300
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	12	\$62,268	\$75,000	\$75,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$95,743	\$121,300	\$121,300
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	12	\$159	\$100	\$100
3220	Motor Vehicle Permit Fees	12	\$1,096,295	\$1,080,000	\$1,080,000
3230	Building Permits	12	\$14,918	\$12,000	\$12,000
3290	Other Licenses, Permits, and Fees	12	\$68,442	\$67,000	\$67,000
3311-3319	From Federal Government	12	\$40,909	\$40,000	\$40,000
Licenses, Permits, and Fees Subtotal			\$1,220,723	\$1,199,100	\$1,199,100
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	12	\$238,541	\$178,906	\$178,906
3353	Highway Block Grant	12	\$143,972	\$133,909	\$133,909
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)	12	\$233,562	\$23,850	\$23,850
3379	From Other Governments		\$10,000	\$0	\$0
State Sources Subtotal			\$626,095	\$336,665	\$336,665



New Hampshire
Department of
Revenue Administration

2021
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2020	Selectment's Estimated Revenues for period ending 12/31/2021	Budget Committee's Estimated Revenues for period ending 12/31/2021
Charges for Services					
3401-3406	Income from Departments	12	\$97,807	\$117,250	\$117,250
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$97,807	\$117,250	\$117,250
Miscellaneous Revenues					
3501	Sale of Municipal Property	12	\$5,501	\$10,000	\$10,000
3502	Interest on Investments	12	\$6,955	\$9,000	\$9,000
3503-3509	Other	12	\$41,673	\$19,700	\$19,700
Miscellaneous Revenues Subtotal			\$54,129	\$38,700	\$38,700
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds	12	\$192,407	\$181,314	\$181,314
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	12	\$187,606	\$302,174	\$302,174
3914S	From Enterprise Funds: Sewer (Offset)	12	\$712,927	\$765,890	\$765,890
3914W	From Enterprise Funds: Water (Offset)	12, 07	\$220,490	\$348,059	\$348,059
3915	From Capital Reserve Funds	06	\$0	\$4,209	\$4,209
3916	From Trust and Fiduciary Funds		\$250	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$1,313,680	\$1,601,646	\$1,601,646
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	06, 09, 08, 10, 04, 07, 05, 11	\$0	\$4,741,584	\$4,741,584
9998	Amount Voted from Fund Balance	14, 13, 15	\$0	\$110,000	\$110,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$4,851,584	\$4,851,584
Total Estimated Revenues and Credits			\$3,408,177	\$8,266,245	\$8,266,245



Budget Summary

Item	Selectmen's Period ending 12/31/2021 (Recommended)	Budget Committee's Period ending 12/31/2021 (Recommended)
Operating Budget Appropriations	\$7,149,460	\$7,149,460
Special Warrant Articles	\$5,430,361	\$5,430,361
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$12,579,821	\$12,579,821
Less Amount of Estimated Revenues & Credits	\$8,266,245	\$8,266,245
Estimated Amount of Taxes to be Raised	\$4,313,576	\$4,313,576



Supplemental Schedule

1. Total Recommended by Budget Committee	\$12,579,821
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$350,115
3. Interest: Long-Term Bonds & Notes	\$132,778
4. Capital outlays funded from Long-Term Bonds & Notes	\$4,741,584
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$5,224,477
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$7,355,344
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$735,534
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: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$13,315,355

TOWN OF ENFIELD, NEW HAMPSHIRE

FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2019

TOWN OF ENFIELD, NEW HAMPSHIRE
 FINANCIAL REPORT
 AS OF AND FOR THE YEAR ENDED
 DECEMBER 31, 2019

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Note: Some audit report page numbers may be absent due to consolidation of shorter reports to a single page in this annual report.



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, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Enfield, as of December 31, 2019, 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 and OPEB information on pages 3 through 9 and 43 through 46 be

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*Town of Enfield
Independent Auditor's Report*

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. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor and individual general fund schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Roberts & Greene, PLLC

Concord, New Hampshire
June 25, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Enfield, we offer readers this narrative overview and analysis of the financial activities of the Town of Enfield, New Hampshire for the year ended December 31, 2019.

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 \$10,724,938 (i.e., net position), an increase of \$1,725,157 in comparison to the prior year restated balance (see Note III.D. of the financial statements).
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$5,001,612, an increase of \$1,104,840 in comparison with the prior year restated balance (see Note III.D. of the financial statements).
- At the end of the current fiscal year, fund balance for the general fund was \$542,978, a change of \$518,461 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 \$6,536,339, a change of \$248,196 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

	Governmental Activities 2019	Governmental Activities 2018
Current and Other Assets	\$ 10,602,566	\$ 9,655,428
Capital Assets, net of Depreciation	15,563,630	15,188,322
Deferred Outflows	<u>404,246</u>	<u>595,198</u>
Total Assets	<u>26,570,442</u>	<u>25,438,948</u>
Current Liabilities	5,006,352	5,163,608
Non-Current Liabilities	10,273,240	10,815,906
Deferred Inflows	<u>565,912</u>	<u>459,653</u>
Total Liabilities	<u>15,845,504</u>	<u>16,439,167</u>
Net Position:		
Investments in Capital Assets, Net of Related Debt	9,027,291	8,403,787
Restricted	994,910	899,196
Unrestricted	<u>702,737</u>	<u>(303,202)</u>
Total Net Position	<u>\$ 10,724,938</u>	<u>\$ 8,999,781</u>

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 \$10,724,938, a change of \$1,725,157 from the prior year's restated net position. See Note III.D. for further information on the restatement.

The largest portion of net position \$9,027,291 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 \$994,910 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$702,737 may be used to meet the government's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

	Governmental Activities 2019	Governmental Activities 2018
Revenues:		
Program Revenues:		
Charges for Services	\$ 1,333,758	\$ 1,185,816
Operating Grants and Contributions	114,029	27,005
Capital Grants and Contributions	500,702	1,020,295
General Revenues:		
Property Taxes – General Purpose	4,553,041	4,294,968
Other Taxes	100,506	133,245
Licenses and Permits	1,142,255	1,133,353
Unrestricted Grants and Contributions	293,947	384,379
Miscellaneous	<u>272,793</u>	<u>258,067</u>
Total Revenues	<u>8,311,031</u>	<u>8,437,128</u>
Expenses:		
General Government and Administration	2,045,107	1,943,223
Public Safety—Police, Fire, Emerg. Mgmt	1,257,925	1,131,312
Highway Department	1,347,707	1,267,614
Sanitation	1,104,744	1,078,535
Water Distribution and Treatment	284,853	157,390
Health	2,192	2,203
Welfare	21,607	26,840
Culture and Recreation	254,073	260,977
Conservation	2,780	408
Economic Development	196	195
Interest and fees on Long-Term Debt	182,083	167,571
Capital Outlay	<u>82,607</u>	<u>22,600</u>
Total Expenses	<u>6,585,874</u>	<u>6,058,868</u>
Change in Net Position	1,725,157	2,378,260
Net Position – Beginning of Year, restated	<u>8,999,781</u>	<u>7,430,692</u>
Net Position – End of Year	<u>\$ 10,724,938</u>	<u>\$ 9,808,952</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 \$5,001,612, a change of \$1,104,840 in comparison with the prior year. Key elements of this change are as follows:

General fund operations, discussed further in section E	\$584,590
Sewer fund revenues over expenditures	162,455
Tax proceeds in the TIF District over expenditures	225,271
Investment earnings in Expendable Trust Funds	153,889

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$498,802, while total fund balance was \$542,978.

The fund balance of the general fund changed by \$518,461 during the current fiscal year. Key factors in this change are as follows:

Unexpended balance of appropriation	\$428,462
Revenue surplus	155,948
Decrease in deferred tax revenue	43,034

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues of \$6,498,054 for the general fund for the current fiscal year were over the estimated revenues of \$6,342,106 in the amount of \$155,948.

As a result of actions under prior Town administration that resulted in a General Fund deficit, it is the practice of the present Town administration to conservatively estimate non-property tax revenues for the purpose of estimating and setting a property tax rate. Noteworthy areas where actual revenues eclipsed budgeted revenues include: penalties and interest on delinquent property taxes (+\$35,000), motor vehicle registration fees (+\$33,000), and ambulance transport revenue (+\$16,000), insurance reimbursements (+\$48,000) and unrestricted municipal aid (+\$55,000)

Actual expenditures and encumbrances of \$6,046,061 for the general fund for the current fiscal year were in less than budgeted expenditures and prior year encumbrances of \$6,474,703 in the amount of \$428,642.

As a result of actions under prior Town administration that resulted in a General Fund deficit, it is the practice of the present Town administration to strongly encourage department heads to exercise maximal restraint when it comes to expending funds (particularly during the last two months of the budget year). It is also the practice of Town administration to develop an expenditure budget that reflects the high level of municipal services the Town aims to provide, and ensure that adequate resources are available should some unexpected expenses arise. Noteworthy areas where actual expenditures came in below budgeted expenditures include: Finance & Administration (-\$50,000), Personnel Administration (-\$100,000), Planning & Zoning (\$18,000), Police (\$30,000), Highways a Streets Administration (-\$38,000), Recreation (\$40,000).

The result is a budget surplus of \$584,590.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Total investment in capital assets for governmental activities at year end amounted to \$15,563,630 (net of accumulated depreciation), a change of \$375,308 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:

Asset	Category	Dept	Acquired	Life	Value
Water Asset Mgt. Plan Municipal Facilities	Misc - Other	Water	5/23/2019	5	12,929.32
Optimization Study Wastewater Asset	Misc - Other	Admin	6/18/2019	5	25,355.41
Management	Misc - Other	Sewer	12/31/2019	5	31,038.01
Wastewater Planning	Misc - Other	Sewer	12/31/2019	5	49,655.80
2019 F-350 Flat Bed	Vehicle	DPW	10/16/2019	20	34,898.00
George Hill Road Reconstruction	Roads	DPW	9/1/2019	15	250,000.00
2018 Ford Interceptor Cruiser	Vehicle	Police	2/8/2019	10	41,659.07
2001 Caterpillar Motor Grader Overhaul	Vehicle	DPW	12/10/2019	7	13,817.49
Municipal Facilities Project	Misc - Other	Admin	12/5/2019	5	29,008.00
Upper Potato Road Culvert Replacement	Roads	DPW	9/26/19	15	53,250.00
Bog Road Culvert	Roads	DPW	11/30/2019	15	43,170.00
Lapan Circle Paving	Roads	DPW	8/1/19	15	25,000.00
Shaker Boulevard Paving	Roads	DPW	8/1/19	15	14,000.00
Sargent Street Paving	Roads	DPW	8/1/19	15	<u>16,000.00</u>
					<u><u>\$639,781.10</u></u>

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 \$6,536,339, 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, 2019

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 8,161,627
Investments	1,218,853
Intergovernmental receivable	44,793
Other receivables, net of allowance for uncollectibles	1,156,551
Tax dedeed property held for resale	20,742
Capital assets, not being depreciated:	
Land	1,903,432
Construction in progress	357,627
Capital assets, net of accumulated depreciation:	
Buildings and building improvements	2,071,211
Machinery, vehicles and equipment	1,731,068
Infrastructure	9,500,292
Total assets	26,166,196
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	392,121
Deferred amounts related to OPEB	12,125
Total deferred outflows of resources	404,246
LIABILITIES	
Accounts payable	280,284
Accrued payroll and benefits	90,435
Accrued interest payable	108,120
Intergovernmental payable	4,527,513
Noncurrent obligations:	
Due within one year:	
Bonds and notes payable	198,403
Capital leases payable	161,674
Compensated absences payable	8,673
Due in more than one year:	
Bonds and notes payable	5,625,999
Capital leases payable	550,263
Compensated absences payable	136,647
Net pension liability	2,784,830
Other postemployment benefits liability	806,751
Total liabilities	15,279,592
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue	9,270
Deferred amounts related to pensions	551,558
Deferred amounts related to OPEB	5,084
Total deferred inflows of resources	565,912
NET POSITION	
Net investment in capital assets	9,027,291
Restricted for:	
Endowments:	
Nonexpendable	204,101
Expendable	11,535
Other purposes	779,274
Unrestricted	702,737
Total net position	\$ 10,724,938

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, 2019

	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	\$ 2,006,442	\$ 203,027	\$ 3,022	\$ -	\$ (1,800,393)
Public safety	1,257,925	100,415	85,604	-	(1,071,906)
Highways and streets	1,347,707	1,673	-	160,944	(1,185,090)
Sanitation	1,104,744	769,763	-	251,522	(83,459)
Water distribution and treatment	284,853	215,959	25,403	12,929	(30,562)
Health	2,192	-	-	-	(2,192)
Welfare	60,272	-	-	-	(60,272)
Culture and recreation	254,073	42,921	-	-	(211,152)
Conservation	2,780	-	-	-	(2,780)
Economic development	196	-	-	-	(196)
Interest on long-term debt	182,083	-	-	-	(182,083)
Capital outlay	82,607	-	-	75,307	(7,300)
Total primary government	<u>\$ 6,585,874</u>	<u>\$ 1,333,758</u>	<u>\$ 114,029</u>	<u>\$ 500,702</u>	<u>(4,637,385)</u>
General revenues:					
Property taxes					4,553,041
Other taxes					100,506
Licenses and permits					1,142,255
Grants and contributions not restricted to specific programs					293,947
Miscellaneous					272,793
Total general revenues					<u>6,362,542</u>
Change in net position					<u>1,725,157</u>
Net position, beginning, as restated, see Note III.D.					8,999,781
Net position, ending					<u>\$ 10,724,938</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, 2019

	General	Sewer	TIF District	Expendable Trust	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 4,410,562	\$ -	\$ 1,282,913	\$ 1,706,514	\$ 761,638	\$ 8,161,627
Investments	264,851	-	-	422,950	531,052	1,218,853
Receivables, net of allowance for uncollectibles:						
Taxes	789,800	-	-	-	-	789,800
Accounts	86,434	209,122	-	-	71,195	366,751
Intergovernmental	13,319	27,525	-	-	1,439	42,283
Interfund receivable	442,695	22,856	-	-	5,369	470,920
Prepaid items	-	-	-	-	82,816	82,816
Tax deeded property held for resale	20,742	-	-	-	-	20,742
Total assets	\$ 6,028,403	\$ 259,503	\$ 1,282,913	\$ 2,129,464	\$ 1,453,509	\$ 11,153,792
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 146,181	\$ 129,091	\$ -	\$ -	\$ 5,012	\$ 280,284
Accrued salaries and benefits	85,078	1,964	-	-	3,393	90,435
Intergovernmental payable	4,527,513	-	-	-	-	4,527,513
Interfund payable	4,388	439,969	-	2,476	24,087	470,920
Total liabilities	4,763,160	571,024	-	2,476	32,492	5,369,152
Deferred inflows of resources:						
Deferred revenue	722,265	43,916	-	-	16,847	783,028
Fund balances:						
Nonspendable	20,742	-	-	-	286,917	307,659
Restricted	-	-	-	-	691,092	691,092
Committed	-	-	1,282,913	2,126,988	426,161	3,836,062
Assigned	23,434	-	-	-	-	23,434
Unassigned	498,802	(355,437)	-	-	-	143,365
Total fund balances	542,978	(355,437)	1,282,913	2,126,988	1,404,170	5,001,612
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,028,403	\$ 259,503	\$ 1,282,913	\$ 2,129,464	\$ 1,453,509	\$ 11,153,792

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, 2019

Total fund balances of governmental funds (Exhibit 3)		\$ 5,001,612
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	\$ 21,217,105	
Less accumulated depreciation	<u>(5,653,475)</u>	15,563,630
Long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds.		
Long-term intergovernmental receivable		2,510
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Prepaid principal and interest on debt		(82,816)
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (470,920)	
Payables	<u>470,920</u>	-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue	\$ 643,158	
Unavailable ambulance revenue	69,837	
Unavailable water charges	16,847	
Unavailable sewer charges	<u>43,916</u>	773,758
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(108,120)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes outstanding	\$ 5,824,402	
Capital leases outstanding	711,937	
Compensated absences payable	145,320	
Net pension liability	2,784,830	
Total OPEB liability	<u>806,751</u>	(10,273,240)
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 392,121	
Deferred outflows of resources related to OPEB	12,125	
Deferred inflows of resources related to pensions	(551,558)	
Deferred inflows of resources related to OPEB	<u>(5,084)</u>	(152,396)
Total net position of governmental activities (Exhibit 1)		<u>\$ 10,724,938</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, 2019

	General	Sewer	TIF District	Expencible Trust	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 4,309,064	\$ -	\$ 387,517	\$ -	\$ -	\$ 4,696,581
Licenses, permits and fees	1,142,255	-	-	-	-	1,142,255
Intergovernmental	454,891	100,710	-	-	105,977	661,578
Charges for services	127,864	747,333	-	-	402,656	1,277,853
Miscellaneous	115,329	187	-	133,954	42,601	292,071
Total revenues	6,149,403	848,230	387,517	133,954	551,234	8,070,338
Expenditures:						
Current:						
General government	2,001,404	-	-	-	7,983	2,009,387
Public safety	1,107,755	-	-	-	79,371	1,187,126
Highways and streets	1,226,908	-	-	-	-	1,226,908
Sanitation	492,970	597,891	-	-	-	1,090,861
Water distribution and treatment	-	-	-	-	175,829	175,829
Health	2,192	-	-	-	-	2,192
Welfare	57,744	-	-	394	-	58,138
Culture and recreation	235,368	-	-	379	16,083	251,830
Conservation	2,780	-	-	-	-	2,780
Economic development	196	-	-	-	-	196
Debt service:						
Principal	86,015	8,321	80,037	184,452	12,021	370,846
Interest	66,632	3,218	82,209	37,401	1,654	191,114
Loan fees	250	-	-	-	-	250
Capital outlay	423,995	76,345	-	251,284	25,057	776,681
Total expenditures	5,704,209	685,775	162,246	473,910	317,998	7,344,138
Excess (deficiency) of revenues over (under) expenditures	445,194	162,455	225,271	(339,956)	233,236	726,200
Other financing sources (uses):						
Transfers in	143,045	-	-	497,168	2,231	642,444
Transfers out	(448,418)	-	-	(3,323)	(190,703)	(642,444)
Long-term debt issued	248,640	-	-	-	-	248,640
Inception of capital lease	130,000	-	-	-	-	130,000
Total other financing sources and uses	73,267	-	-	493,845	(188,472)	378,640
Net change in fund balances	518,461	162,455	225,271	153,889	44,764	1,104,840
Func balances, beginning, as restated, see Note III.D.	24,517	(517,892)	1,057,642	1,973,099	1,359,406	3,896,772
Func balances, ending	\$ 542,978	\$ (355,437)	\$ 1,282,913	\$ 2,126,988	\$ 1,404,170	\$ 5,001,612

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, 2019

Net change in fund balances of governmental funds (Exhibit 5)		\$ 1,104,840
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	\$ 829,240	
Depreciation expense	<u>(428,942)</u>	400,298
The net effect of the disposal of capital assets is to decrease net position.		
		(24,990)
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (642,444)	
Transfers out	<u>642,444</u>	-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in unavailable tax revenue	\$ (43,034)	
Change in unavailable ambulance revenue	45,883	
Change in unavailable water charges	2,214	
Change in unavailable sewer charges	<u>7,808</u>	12,871
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Issuance of bonds	\$ (325,307)	
Grants received as loan forgiveness	321,895	
Amortization of loan forgiveness	(2,510)	
Inception of capital lease	(130,000)	
Repayment of bond/note principal	231,163	
Repayment of capital lease principal	<u>150,445</u>	245,686
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ (1,481)	
Increase in compensated absences payable	(42,501)	
Decrease in OPEB related balances	<u>22,469</u>	(21,513)
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	\$ 256,936	
Cost of benefits earned, net of employee contributions	<u>(248,971)</u>	7,965
Change in net position of governmental activities (Exhibit 2)		<u>\$ 1,725,157</u>

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, 2019

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 4,266,489	\$ 4,266,030	\$ (459)
Licenses, permits and fees	1,102,165	1,142,255	40,090
Intergovernmental	386,959	454,891	67,932
Charges for services	121,470	127,864	6,394
Miscellaneous	79,154	115,329	36,175
Total revenues	<u>5,956,237</u>	<u>6,106,369</u>	<u>150,132</u>
EXPENDITURES			
Current:			
General government	2,185,124	1,981,608	203,516
Public safety	1,183,476	1,120,168	63,308
Highways and streets	1,238,659	1,226,908	11,751
Sanitation	521,266	492,970	28,296
Health	2,250	2,192	58
Welfare	74,958	57,744	17,214
Culture and recreation	290,570	237,505	53,065
Conservation	1,415	2,780	(1,365)
Economic development	195	196	(1)
Debt service:			
Principal	86,010	86,015	(5)
Interest on long-term debt	57,776	66,632	(8,856)
Interest on tax anticipation note	1	-	1
Loan fees	1,988	250	1,738
Capital outlay	275,000	215,078	59,922
Total expenditures	<u>5,918,688</u>	<u>5,490,046</u>	<u>428,642</u>
Excess of revenues over expenditures	<u>37,549</u>	<u>616,323</u>	<u>578,774</u>
Other financing sources (uses):			
Transfers in	135,869	143,045	7,176
Transfers out	(448,418)	(448,418)	-
Long-term debt issued	250,000	248,640	(1,360)
Total other financing sources and uses	<u>(62,549)</u>	<u>(56,733)</u>	<u>5,816</u>
Net change in fund balance	<u>\$ (25,000)</u>	559,590	<u>\$ 584,590</u>
Decrease in nonspendable fund balance		13,276	
Unassigned fund balance, beginning		569,094	
Unassigned fund balance, ending		<u>\$ 1,141,960</u>	

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

EXHIBIT 8
TOWN OF ENFIELD, NEW HAMPSHIRE
Sewer Department Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2019

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ 100,710	\$ 100,710
Charges for services	638,104	747,333	109,229
Miscellaneous	-	187	187
Total revenues	<u>638,104</u>	<u>848,230</u>	<u>210,126</u>
EXPENDITURES			
Current:			
Sanitation	625,965	597,891	28,074
Debt service:			
Principal	8,321	8,321	-
Interest	3,818	3,218	600
Capital outlay	75,000	76,345	(1,345)
Total expenditures	<u>713,104</u>	<u>685,775</u>	<u>27,329</u>
Excess (deficiency) of revenues over (under) expenditures	(75,000)	162,455	237,455
Other financing sources:			
Long-term debt issued	75,000	-	(75,000)
Net change in fund balance	<u>\$ (75,000)</u>	162,455	<u>\$ 237,455</u>
Decrease in nonspendable fund balance		2,960	
Fund balance, beginning		(520,852)	
Fund balance, ending		<u>\$ (355,437)</u>	

EXHIBIT 9
TOWN OF ENFIELD, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Private Purpose Trust	Agency
Assets:		
Cash and cash equivalents	\$ 4,987	\$ 9,924
Investments	46,572	-
Total assets	<u>51,559</u>	<u>9,924</u>
Liabilities:		
Accounts payable	102	-
Due to other governmental units	560	-
Due to developers	-	9,924
Total liabilities	<u>662</u>	<u>9,924</u>
Net position:		
Held in trust for specific purposes	<u>\$ 50,897</u>	<u>\$ -</u>

EXHIBIT 10
TOWN OF ENFIELD, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2019

	Private Purpose Trust
Additions:	
New funds	\$ 90
Investment earnings:	
Interest and dividends	752
Total additions	842
Deductions:	
Trust distributions	752
Change in net position	90
Net position, beginning	50,807
Net position, ending	\$ 50,897

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

NOTES TO THE BASIC FINANCIAL STATEMENT

TOWN OF ENFIELD, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019.

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, 2019**

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.

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 payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2019**

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.

TIF District Fund – Accounts for incremental revenues generated within the Town’s tax increment financing district and expenditures related to debt service for capital improvements within the district.

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

The Town also reports 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 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,

**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
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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, 2019**

I.C.4. *Compensated Absences*

Eligible employees earn vacation benefits in varying amounts depending on their 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 fund 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 fund, prepaid items, and tax deeded property held by the Town for resale.
- Restricted, representing the balance of the expendable income portion of the permanent fund, the library fund, and grants and donations received, but not yet spent.
- 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, 2019**

- 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 remaining balance of the General Fund, and the deficit balance in the Sewer 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. Project length budget are adopted for Capital Project 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 2019, none of the fund balance from 2018 was so used, but \$25,000 was appropriated from fund balance.

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, 2019**

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, TIF District Fund, and Expendable Trust Fund.

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 6,498,054
Adjustments:	
Basis difference:	
Capital lease inception	130,000
Tax revenue deferred in the prior year	686,192
Tax revenue deferred in the current year	(643,158)
Per Exhibit 5 (GAAP basis)	<u>\$ 6,671,088</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 5,938,464
Adjustments:	
Basis difference:	
Encumbrances, beginning	107,597
Encumbrances, ending	(23,434)
Capital lease inception	130,000
Per Exhibit 5 (GAAP basis)	<u>\$ 6,152,627</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 1,141,960
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(643,158)
Per Exhibit 3 (GAAP basis)	<u>\$ 498,802</u>

II.C. Deficit Fund Balances

The Sewer Fund reports an unassigned fund deficit at year-end of \$355,437. The deficit was reduced by \$162,455 from the prior year due to continued spending control. The Town expects to continue to reduce the deficit in future years.

TOWN OF ENFIELD, NEW HAMPSHIRE
 NOTES TO THE FINANCIAL STATEMENTS
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 DECEMBER 31, 2019

III. Detailed Notes on Funds and Government-Wide Statements

III.A. Assets

III.A.1. Cash and Investments

Custodial Credit Risk 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 deposit policy for custodial credit risk. As of December 31, 2019, \$1,111,958 of the Town of Enfield's bank balances of \$8,239,031 was exposed to custodial credit risk as uninsured and uncollateralized.

As of December 31, 2019, the Town's reporting entity had the following investments:

Certificates of Deposit	\$ 962,733
Mutual Funds	37,841
New Hampshire Public Deposit Investment Pool	264,851
	\$ 1,265,425

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 1,218,853
Fiduciary funds - statement of fiduciary net position (Exhibit 9)	46,572
Total	\$ 1,265,425

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.

Custodial Credit Risk is the risk that in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments that are in the custody of an outside party. Of the Town's \$1,265,425 in investments, \$296,589 was exposed to custodial credit risk as uninsured and uncollateralized.

**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2019**

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

Property Taxes Receivable and Property Tax Calendar

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 8% 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 14% 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 2018 property taxes on May 14th.

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, 2019, upon which the 2019 property tax levy was based was:

For the New Hampshire education tax	\$ 571,523,447
For all other taxes	\$ 579,511,747

The tax rates and amounts assessed for the year ended December 31, 2019 were as follow:

	<u>Per \$1,000 of Assessed Valuation</u>	
Municipal portion	\$7.33	\$ 4,252,328
School portion:		
State of New Hampshire	\$2.15	1,225,936
Local	\$13.71	7,943,462
County portion	\$1.86	1,077,868
Precinct portion:		
Eastman Village District	\$1.71	25,482
Total property taxes assessed		<u><u>\$ 14,525,076</u></u>

TOWN OF ENFIELD, NEW HAMPSHIRE
 NOTES TO THE FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED
 DECEMBER 31, 2019

The following details the taxes receivable at year-end:

Property:	
Levy of 2019	\$ 532,302
Unredeemed (under tax lien):	
Levy of 2018	143,583
Levy of 2017	124,112
Land use change	4,300
Timber	264
Excavation	239
Less: allowance for estimated uncollectible taxes	<u>(15,000)</u>
Net taxes receivable	<u>\$ 789,800</u>

Other Receivables

Other significant receivables include amounts due from customers for ambulance service, franchise fees, water and sewer charges in the Special Revenue Funds, and public safety grants. The receivables are as follow:

Accounts	\$ 529,084
Intergovernmental	42,283
Less: allowance for uncollectible amounts	<u>(162,333)</u>
Net total receivables	<u>\$ 409,034</u>

Deferred Inflows of Resources

Deferred revenue in the governmental funds of \$783,028 at December 31, 2019 represents \$9,270 of prepaid taxes to be applied to subsequent levies, and \$643,158 of property taxes, \$69,837 of ambulance charges, \$43,916 of sewer rents and \$16,847 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, 2019**

III.A.3. Capital Assets

Changes in Capital Assets

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

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 1,774,832	\$ 128,600	\$ -	\$ 1,903,432
Construction in progress	153,990	203,637	-	357,627
Total capital assets not being depreciated	<u>1,928,822</u>	<u>332,237</u>	<u>-</u>	<u>2,261,059</u>
Being depreciated:				
Buildings and building improvements	2,797,518	10,094	-	2,807,612
Machinery, vehicles and equipment	4,680,189	128,659	(142,320)	4,666,528
Infrastructure	11,176,396	358,250	(52,740)	11,481,906
Total capital assets being depreciated	<u>18,654,103</u>	<u>497,003</u>	<u>(195,060)</u>	<u>18,956,046</u>
Total all capital assets	<u>20,582,925</u>	<u>829,240</u>	<u>(195,060)</u>	<u>21,217,105</u>
Less accumulated depreciation:				
Buildings and building improvements	(720,979)	(15,422)	-	(736,401)
Machinery, vehicles and equipment	(2,918,905)	(158,875)	142,320	(2,935,460)
Infrastructure	(1,754,719)	(254,645)	27,750	(1,981,614)
Total accumulated depreciation	<u>(5,394,603)</u>	<u>(428,942)</u>	<u>170,070</u>	<u>(5,653,475)</u>
Net book value, capital assets being depreciated	<u>13,259,500</u>	<u>68,061</u>	<u>(24,990)</u>	<u>13,302,571</u>
Net book value, all capital assets	<u>\$ 15,188,322</u>	<u>\$ 400,298</u>	<u>\$ (24,990)</u>	<u>\$ 15,563,630</u>

Depreciation Expense

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

General government	\$ 14,995
Public safety	55,809
Highways and streets	226,416
Sanitation	18,401
Water distribution and treatment	111,435
Culture and recreation	1,886
Total depreciation expense	<u>\$ 428,942</u>

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III.B. Liabilities

III.B.1. Intergovernmental Payable

The amount due to other governments at December 31, 2019 of \$4,527,513 consists of \$4,523,696 due to the Mascoma Valley Regional School District representing the balance of the 2019-2020 district assessment and \$3,817 for state fees collected by the Town.

III.B.2. 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 12/31/2019	Current Portion
General obligation bonds/notes payable:						
Drinking water	\$ 317,951	2002	2021	2.976-4.580	\$ 19,004	\$ 12,012
Clean water	\$ 291,820	2011	2030	2.864	184,663	14,519
Rt. 4 water/sewer extension	\$ 3,200,000	2013	2042	2.950-4.375	2,707,778	82,366
Jones Hill Road	\$ 265,000	2014	2024	2.763	132,500	26,500
Boys Camp Road bridge	\$ 250,000	2016	2030	2.95	187,775	14,843
Wastewater loan	\$ 1,560,778	2018	2038	2.232	1,216,624	-
USDA loan	\$ 1,172,000	2018	2046	2.3	1,126,058	31,496
George Hill Road improvement	\$ 250,000	2019	2034	3.25	250,000	16,667
					<u>5,824,402</u>	<u>198,403</u>
Capital leases payable:						
DPW vehicles	\$ 300,000	2013	2022	2.5	97,898	31,830
DPW vehicles and cruiser	\$ 290,000	2014	2024	2.78	105,706	19,998
Cruisers, F550, truck bodies	\$ 199,000	2016	2023	3.15	75,000	47,062
Cruiser, excavator, trailer, roller, FD	\$ 200,000	2017	2027	3.8	154,883	23,852
DPW truck	\$ 170,000	2018	2025	3.96	148,450	22,403
DPW trucks	\$ 130,000	2019	2026	3.86	130,000	16,529
					<u>711,937</u>	<u>161,674</u>
Compensated absences payable:						
Vested sick leave					39,996	4,147
Accrued vacation leave					105,324	4,526
					<u>145,320</u>	<u>8,673</u>
Net pension liability					2,784,830	-
Total OPEB liability					806,751	-
					<u>\$ 10,273,240</u>	<u>\$ 368,750</u>

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Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended December 31, 2019:

	General Obligation Bonds and Notes Payable	Capital Leases Payable	Compensated Absences Payable	Net Pension Liability	OPEB Liability	Total
Balance, beginning	\$ 6,052,153	\$ 732,382	\$ 102,819	\$ 3,106,373	\$ 839,537	\$ 10,833,264
Additions	325,307	130,000	42,501	-	-	497,808
Reductions	(553,058)	(150,445)	-	(321,543)	(32,786)	(1,057,832)
Balance, ending	<u>\$ 5,824,402</u>	<u>\$ 711,937</u>	<u>\$ 145,320</u>	<u>\$ 2,784,830</u>	<u>\$ 806,751</u>	<u>\$ 10,273,240</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
2020	\$ 198,403	\$ 128,510	\$ 326,913
2021	252,842	150,104	402,946
2022	251,409	142,994	394,403
2023	256,903	136,225	393,128
2024	262,536	129,321	391,857
2025-2029	1,269,950	545,036	1,814,986
2030-2034	1,265,540	372,858	1,638,398
2035-2039	1,219,505	206,269	1,425,774
2040-2044	764,620	58,807	823,427
2045-2046	82,694	1,862	84,556
Totals	<u>\$ 5,824,402</u>	<u>\$ 1,871,986</u>	<u>\$ 7,696,388</u>

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

Year Ending December 31,	Principal	Interest	Total
2020	\$ 161,674	\$ 24,531	\$ 186,205
2021	127,422	19,263	146,685
2022	122,022	15,067	137,089
2023	91,718	11,092	102,810
2024	85,067	7,839	92,906
2025-2027	124,034	7,767	131,801
Totals	<u>\$ 711,937</u>	<u>\$ 85,559</u>	<u>\$ 797,496</u>

**TOWN OF ENFIELD, NEW HAMPSHIRE
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Bonds Authorized but Unissued

Bonds and notes authorized but unissued as of December 31, 2019 were as follow:

Per Town Meeting Vote of March 17, 2018	Purpose	Unissued Amount
	Capital Improvements Program	\$97,500

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

III.C.1. *Receivables and Payables*

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

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

Receivable Fund	Payable Fund	Amount
General	Sewer	\$ 439,969
General	Nonmajor	250
Sewer	Nonmajor	22,856
General	Expendable trust	2,476
Nonmajor	Nonmajor	981
Nonmajor	General	4,388
		\$ 470,920

The amounts due to the General Fund represent overdrafts of pooled cash and reimbursements for expenditures paid on behalf of other funds. The amount due to the Sewer Fund from the Nonmajor Funds represents a reimbursement of a payment made out of the Sewer Fund from the Capital Project Fund. The amount due to the Nonmajor Funds from the General Fund represents an overpayment from a prior year, 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

**TOWN OF ENFIELD, NEW HAMPSHIRE
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capital reserve accounts. The government-wide statement of activities eliminates transfers reported within the governmental activities columns.

The following reports transfers within the reporting entity:

	Transfers In:			Total
	General Fund	Expendable Trust Fund	Nonmajor Funds	
Transfers out:				
General fund	\$ -	\$ 447,168	\$ 1,250	\$ 448,418
Expendable trust fund	3,323	-	-	3,323
Nonmajor funds	139,722	50,000	981	190,703
	\$ 143,045	\$ 497,168	\$ 2,231	\$ 642,444

The transfers from the General Fund and Nonmajor Funds to the Expendable Trust Fund, and the amount transferred from the General Fund to the Nonmajor Funds, 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, 2019 was restated as follows:

	Governmental Activities	Nonmajor Funds
To record OPEB related balances	\$ (822,179)	\$ -
To correct balance of retainage payable	13,008	13,008
Net position/fund balance, as previously reported	9,808,952	1,346,398
Net position/fund balance, as restated	\$ 8,999,781	\$ 1,359,406

The notes continue on the following page.

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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	TIF District Fund	Expendable Trust Fund	Nonmajor Funds
Nonspendable:					
Endowments	\$ -	\$ -	\$ -	\$ -	\$ 204,101
Prepaid items	-	-	-	-	82,816
Tax deeded property	20,742	-	-	-	-
Total nonspendable	<u>20,742</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>286,917</u>
Restricted:					
General government	-	-	-	-	11,535
Culture and recreation	-	-	-	-	455,839
Capital outlay	-	-	-	-	223,718
Total restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>691,092</u>
Committed:					
General government	-	-	-	-	16,901
Water distribution and treatment	-	-	-	-	394,994
Conservation	-	-	-	-	14,266
Capital outlay	-	-	1,282,913	2,126,988	-
Total committed	<u>-</u>	<u>-</u>	<u>1,282,913</u>	<u>2,126,988</u>	<u>426,161</u>
Assigned:					
General government	3,990	-	-	-	-
Public safety	12,413	-	-	-	-
Culture and recreation	2,377	-	-	-	-
Capital outlay	4,654	-	-	-	-
Total assigned	<u>23,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned	498,802	(355,437)	-	-	-
Total fund balance	<u>\$ 542,978</u>	<u>\$ (355,437)</u>	<u>\$ 1,282,913</u>	<u>\$ 2,126,988</u>	<u>\$ 1,404,170</u>

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 January 1 through December 31. Primex provided property and employer's liability coverage in varying amounts, and statutory coverage for workers' compensation. Contributions billed for 2019 to be recorded as an insurance

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expenditure/expense totaled \$108,217 for property/liability and \$184,280 for workers' compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

IV.B. Retirement Pensions

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for the Town's police officers 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 January 1st to June 30th were 29.43% for police and 11.38% for other employees, decreasing on July 1st to 28.43% for police and 11.17% 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 for the pension and medical subsidy from the Town during the years 2017, 2018, and 2019 were \$282,411, \$285,642 and \$280,572, respectively. The amounts were paid on a monthly basis as due.

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

At December 31, 2019, the Town reported a liability of \$2,784,830 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as June 30, 2018, 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, 2019, the Town's proportion was 0.0579%, which was a decrease of 0.0066% from its proportion measured as of June 30, 2018.

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For the year 2019, the Town recognized pension expense of \$248,971. 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	\$ 145,116	\$ 468,928
Net differences between projected and actual earnings on pension plan investments	-	22,748
Changes in assumptions	99,919	-
Differences between expected and actual experience	15,398	59,882
Town contributions subsequent to the measurement date	131,688	-
	\$ 392,121	\$ 551,558

The Town reported \$131,688 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 Ending December 31,	
2020	\$ (3,392)
2021	(117,276)
2022	(125,846)
2023	(44,611)
	\$ (291,125)

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018

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Asset Valuation Method	5-year smoothed market for funding purposes; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25%, net of pension plan investment expense, including inflation

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, 2018 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	\$ 3,729,002	\$ 2,784,830	\$ 2,004,479

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.

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IV.D. Other Postemployment Benefits

Plan Description

The Town is part of two different OPEB plans, one that is a retiree health care benefits program operating as a single-employer plan that is used to provide OPEB for all permanent full-time employees (implicit rate subsidy); and the other that consists of benefits to its retired employees and their beneficiaries as required by RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*. The latter are provided through the New Hampshire Retirement System (NHRS) operating as a cost-sharing, multiple-employer OPEB medical subsidy healthcare plan (medical insurance subsidy). Further information on this plan can be found in the audited report on the NHRS Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan which is available on the NHRS website at www.nhrs.org.

Benefits provided to retirees follow New Hampshire Revised Statutes Annotated 100-A:50 (Medical Insurance Coverage). This statute states that the Town “shall permit its employees upon retirement to continue to participate in the same medical insurance or health care group or plan as its active employees. Retired employees shall be deemed to be part of the same group as active employees of the same employer for purposes of determining medical insurance premiums. Coverage for spouses, other family members and beneficiaries of retirees shall also be permitted to the extent that coverage is provided for the spouses, other family members and beneficiaries of active employees...” In addition, the statute states “Each political subdivision, as employer, may elect to pay the full cost of group medical insurance or health care coverage for its retirees, or may require each retiree to pay any part or all of the cost of the retiree’s participation.”

Since the same premiums are charged to active employees and retirees, and the Town is unable to obtain age-adjusted premium information for the retirees, GAAP requires the Town to calculate age-adjusted premiums for the purpose of projecting future benefits for retirees.

The Town offers postemployment medical benefits to retirees and their covered dependents. The Town offers coverage to employees over the age of 62 and with at least 20 years of service, who elect to continue health and/or dental insurance at their cost, with approval of the insurance carrier.

Currently, there are 30 active and retired employees that receive health benefits from the Town. The Town recognizes the cost of providing health insurance annually as expenditures in the General Fund as payments are made. For the year ended December 31, 2019, the Town recognized nothing for its share of insurance premiums for currently enrolled retirees.

With the medical insurance subsidy plan, there is a payment made by the NHRS to the former employer or its insurance administrator toward the cost of health insurance for the qualified retiree, his/her qualified spouse, and dependent children with disability who are living in the retiree’s household and being cared for by the retiree. If the health insurance premium is less than the medical

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subsidy amount, then only the premium amount is paid by the NHRS. If the insurance premium is more than the medical subsidy amount, then the retiree or other qualified person is responsible for paying the balance of the premium. Benefits are based on age, creditable service, and retirement or hire dates. This plan is closed to new entrants.

Total OPEB Liability

The Town's total OPEB liability of \$806,751 consists of \$593,780 for the implicit rate subsidy which was determined by an actuarial valuation as of January 1, 2019, and \$212,971 for the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2018, rolled forward to the measurement date using actuarial assumptions, applied to all periods included in the measurement.

Actuarial Assumptions

The total OPEB liability was determined using the following actuarial assumptions and inputs:

Implicit Rate Subsidy:		
Payroll Growth		2.00%
Discount Rate		2.74%
Inflation		5.00%
Investment Rate of Return		N/A
Mortality		SOA RP-2014 Total Dataset Mortality with Scale MP-2018
Healthcare Cost Trend Rates	2019	7.40%
	2020	9.50%
	2021	9.00%
	2022	8.50%
	2023	8.00%, reduced by .5% each year
Medical Insurance Subsidy:		
Payroll Growth		3.25%
Discount Rate		7.25%
Inflation		2.5%
Investment Rate of Return		7.25% per year, net of OPEB plan investment expense, including inflation
Mortality		RP-2014 Health Annuitant and Employee Generational Mortality Table for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015 based on the last experience study
Healthcare Cost Trend Rates		N/A, given that the benefits are fixed stipends

Discount Rate

The discount rate was based on the *Bond Buyer 20-Bond General Obligation Index* based on the 20 year AA municipal bond rate as of December 31, 2019.

**TOWN OF ENFIELD, NEW HAMPSHIRE
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Sensitivity of Total OPEB Liability

Assumptions and methods used to determine the total OPEB liability are sensitive to changes in the discount and healthcare cost trend rates. The following presents the total OPEB liability calculated using the current discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher.

Implicit Rate Subsidy	1% Decrease (1.74%)	Current Discount Rate (2.74%)	1% Increase (3.74%)
Town's total OPEB liability	<u>\$ 655,775</u>	<u>\$ 593,780</u>	<u>\$ 537,628</u>
Medical Rate Subsidy	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's total OPEB liability	<u>\$ 230,999</u>	<u>\$ 212,971</u>	<u>\$ 197,305</u>

The following presents the total OPEB liability for the implicit rate subsidy calculated using the current healthcare cost trend rate, as well as what the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher.

Implicit Rate Subsidy	1% Decrease (6.40%)	Current Healthcare Cost Trend Rate (7.40%)	1% Increase (8.40%)
Town's total OPEB liability	<u>\$ 518,306</u>	<u>\$ 593,780</u>	<u>\$ 683,097</u>

**TOWN OF ENFIELD, NEW HAMPSHIRE
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OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019 the Town recognized OPEB expense of \$68,883. At year-end, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB 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	\$ -	\$ 4,474
Net differences between projected and actual earnings on pension plan investments	-	239
Differences between expected and actual experience	-	371
Town contributions subsequent to the measurement date	12,125	-
	<u>\$ 12,125</u>	<u>\$ 5,084</u>

The Town reported \$12,125 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the total OPEB liability in 2020.

The amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follow:

Year Ending December 31,	
2020	\$ (5,003)
2021	(159)
2022	16
2023	62
	<u>\$ (5,084)</u>

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

	2019	2018	2017	2016	2015	2014
Town's proportion of net pension liability	0.0579%	0.0645%	0.0721%	0.0638%	0.0659%	0.0690%
Town's proportionate share of the net pension liability	\$ 2,784,830	\$ 3,106,373	\$ 3,544,697	\$ 3,390,822	\$ 2,609,808	\$ 2,590,863
Town's covered-employee payroll	\$ 1,733,504	\$ 1,760,343	\$ 1,776,206	\$ 1,727,692	\$ 1,749,061	\$ 1,668,595
Town's proportionate share of the net pension liability as a percentage of covered-employee payroll	160.65%	176.46%	199.57%	196.26%	149.21%	155.27%
Plan fiduciary position as a percentage of the total pension liability	65.59%	64.73%	62.66%	58.30%	65.47%	66.32%

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EXHIBIT 12
TOWN OF ENFIELD, NEW HAMPSHIRE
Schedule of the Town's Pension Contributions
New Hampshire Retirement System

	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 256,936	\$ 285,642	\$ 282,411	\$ 262,220	\$ 257,878	\$ 243,441
Contribution in relation to the contractually required contribution	(256,936)	(285,642)	(282,411)	(262,220)	(257,878)	(243,441)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 1,733,504	\$ 1,760,343	\$ 1,776,206	\$ 1,727,692	\$ 1,749,061	\$ 1,668,595
Contributions as a percentage of covered-employee payroll	14.82%	16.23%	15.90%	15.18%	14.74%	14.59%

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

**EXHIBIT 13
TOWN OF ENFIELD**

Schedule of Changes in the Town's Total OPEB Liability and Related Ratios

	2019
Total OPEB liability:	
Service cost	\$ 37,862
Interest	31,903
OPEB plan net investment income	(962)
OPEB plan administrative costs	80
Changes of assumptions	
and differences between expected and actual experience	(3,476)
Net amortization of deferred amounts from changes in proportion and	
differences between employer contributions and proportionate share of contributions	(40,984)
Benefit payments	(57,259)
Net change in total OPEB liability	(32,836)
Total OPEB liability, beginning	839,587
Total OPEB liability, ending	<u>\$ 806,751</u>
Covered-employee payroll	\$ 1,415,931
Total OPEB liability as a percentage of covered-employee payroll	56.98%

**EXHIBIT 14
TOWN OF ENFIELD**

Schedule of the Town's OPEB Contributions

	2019
Actuarially determined contribution	\$ 87,978
Contributions in relation to the actuarially determined contribution	(56,209)
Contribution deficiency	\$ 31,769
Covered-employee payroll	\$ 1,415,931
Contributions as a percentage of covered-employee payroll	6.21%

**TOWN OF ENFIELD, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
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The Pension and OPEB Schedules are meant to present related information for ten years. Because this is the fifth year that the Town has presented the pension schedules and first year presenting the OPEB schedules, only six years and one year, respectively, are presented. An additional year's information will be added each year until there are ten years shown.

COMBINING AND INDIVIDUAL FUND SCHEDULES

EXHIBIT 16
TOWN OF ENFIELD, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2019

	Special Revenue Funds				Capital Project Fund	Permanent Fund	Total
	Water	Grants	Library	Conservation Commission			
REVENUES							
Intergovernmental	\$ 12,929	\$ 85,604	\$ -	\$ -	\$ 7,444	\$ -	\$ 105,977
Charges for services	213,745	-	-	-	188,911	-	402,656
Miscellaneous	237	10,000	25,621	1,004	2,717	3,022	42,601
Total revenues	<u>226,911</u>	<u>95,604</u>	<u>25,621</u>	<u>1,004</u>	<u>199,072</u>	<u>3,022</u>	<u>551,234</u>
EXPENDITURES							
Current:							
General government	-	1,187	-	-	6,796	-	7,983
Public safety	-	79,371	-	-	-	-	79,371
Water distribution and treatment	175,829	-	-	-	-	-	175,829
Culture and recreation	-	10,130	5,953	-	-	-	16,083
Debt service:							
Principal	12,021	-	-	-	-	-	12,021
Interest	1,654	-	-	-	-	-	1,654
Capital outlay	12,405	-	-	-	12,652	-	25,057
Total expenditures	<u>201,909</u>	<u>90,688</u>	<u>5,953</u>	<u>-</u>	<u>19,448</u>	<u>-</u>	<u>317,998</u>
Excess of revenues over expenditures	<u>25,002</u>	<u>4,916</u>	<u>19,668</u>	<u>1,004</u>	<u>179,624</u>	<u>3,022</u>	<u>233,236</u>
Other financing sources (uses):							
Transfers in	-	-	981	1,250	-	-	2,231
Transfers out	(50,000)	-	-	-	(139,472)	(1,231)	(190,703)
Total other financing sources and uses	<u>(50,000)</u>	<u>-</u>	<u>981</u>	<u>1,250</u>	<u>(139,472)</u>	<u>(1,231)</u>	<u>(188,472)</u>
Net change in fund balances	(24,998)	4,916	20,649	2,254	40,152	1,791	44,764
Fund balances, beginning, as restated, see Note III.D.	419,992	11,985	435,190	12,012	266,382	213,845	1,359,406
Fund balances, ending	<u>\$ 394,994</u>	<u>\$ 16,901</u>	<u>\$ 455,839</u>	<u>\$ 14,266</u>	<u>\$ 306,534</u>	<u>\$ 215,636</u>	<u>\$ 1,404,170</u>

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EXHIBIT 15
TOWN OF ENFIELD, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2019

	Special Revenue Funds				Capital Project Fund	Permanent Fund	Total
	Water	Grants	Library	Conservation Commission			
ASSETS							
Cash and cash equivalents	\$ 357,176	\$ 16,134	\$ 119,697	\$ 9,878	\$ 237,777	\$ 20,976	\$ 761,638
Investments	-	-	335,161	-	-	195,891	531,052
Receivables, net of allowance for uncollectibles:							
Accounts	62,398	-	-	-	8,797	-	71,195
Intergovernmental	-	1,439	-	-	-	-	1,439
Interfund receivable	-	-	981	4,388	-	-	5,369
Prepaid items	-	-	-	-	82,816	-	82,816
Total assets	<u>\$ 419,574</u>	<u>\$ 17,573</u>	<u>\$ 455,839</u>	<u>\$ 14,266</u>	<u>\$ 329,390</u>	<u>\$ 216,867</u>	<u>\$ 1,453,509</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 5,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,012
Accrued salaries and benefits	2,721	672	-	-	-	-	3,393
Interfund payable	-	-	-	-	22,856	1,231	24,087
Total liabilities	<u>7,733</u>	<u>672</u>	<u>-</u>	<u>-</u>	<u>22,856</u>	<u>1,231</u>	<u>32,492</u>
Deferred inflows of resources:							
Deferred revenue	16,847	-	-	-	-	-	16,847
Fund balances:							
Nonspendable	-	-	-	-	82,816	204,101	286,917
Restricted	-	-	455,839	-	223,718	11,535	691,092
Committed	394,994	16,901	-	14,266	-	-	426,161
Total fund balances	<u>394,994</u>	<u>16,901</u>	<u>455,839</u>	<u>14,266</u>	<u>306,534</u>	<u>215,636</u>	<u>1,404,170</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 419,574</u>	<u>\$ 17,573</u>	<u>\$ 455,839</u>	<u>\$ 14,266</u>	<u>\$ 329,390</u>	<u>\$ 216,867</u>	<u>\$ 1,453,509</u>

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EXHIBIT 17
TOWN OF ENFIELD, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2019

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 4,173,231	\$ 4,165,524	\$ (7,707)
Land use change	5,000	9,328	4,328
Timber	3,019	3,019	-
Excavation	239	239	-
Interest and penalties on delinquent taxes	85,000	87,920	2,920
Total taxes	<u>4,266,489</u>	<u>4,266,030</u>	<u>(459)</u>
Licenses, permits and fees:			
Business licenses and permits	165	201	36
Motor vehicle permits	1,025,000	1,058,990	33,990
Building permits	12,000	14,014	2,014
Other	65,000	69,050	4,050
Total licenses, permits and fees	<u>1,102,165</u>	<u>1,142,255</u>	<u>40,090</u>
Intergovernmental:			
State sources:			
Shared revenue	-	54,834	54,834
Meals and rooms distributions	239,113	239,113	-
Highway block grant	147,846	147,625	(221)
Federal sources:			
FEMA	-	13,319	13,319
Total intergovernmental	<u>386,959</u>	<u>454,891</u>	<u>67,932</u>
Charges for services:			
Income from departments	<u>121,470</u>	<u>127,864</u>	<u>6,394</u>
Miscellaneous:			
Sale of property	9,000	30,868	21,868
Interest on investments	9,106	12,929	3,823
Rent of property	7,000	10,295	3,295
Insurance dividends and reimbursements	53,498	61,232	7,734
Other	550	5	(545)
Total miscellaneous	<u>79,154</u>	<u>115,329</u>	<u>36,175</u>
Other financing sources:			
Transfers in:			
Nonmajor funds	135,869	143,045	7,176
Long-term debt issued	250,000	248,640	(1,360)
Total other financing sources	<u>385,869</u>	<u>391,685</u>	<u>5,816</u>
Total revenues and other financing sources	6,342,106	<u>\$ 6,498,054</u>	<u>\$ 155,948</u>
Use of fund balance	25,000		
Total revenues, other financing sources and use of fund balance	<u>\$ 6,367,106</u>		

EXHIBIT 18
TOWN OF ENFIELD, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2019

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 209,167	\$ 210,602	\$ 2,595	\$ (4,030)
Election and registration	-	82,248	84,011	-	(1,763)
Financial administration	1,000	308,840	259,563	1,395	48,882
Revaluation of property	22,786	40,000	45,186	-	17,600
Legal	-	21,000	12,205	-	8,795
Personnel administration	-	1,159,157	1,062,963	-	96,194
Planning and zoning	-	95,716	77,215	-	18,501
General government buildings	-	188,100	176,425	-	11,675
Cemeteries	-	7,100	3,415	-	3,685
Insurance, not otherwise allocated	-	46,796	42,819	-	3,977
Other	-	27,000	27,000	-	-
Total general government	<u>23,786</u>	<u>2,185,124</u>	<u>2,001,404</u>	<u>3,990</u>	<u>203,516</u>
Public safety:					
Police	-	729,249	701,253	2,750	25,246
Ambulance	-	156,450	140,742	-	15,708
Fire	-	126,462	97,187	9,663	19,612
Building inspection	-	87,315	87,765	-	(450)
Emergency management	-	2,500	-	-	2,500
Other	-	81,500	80,808	-	692
Total public safety	<u>-</u>	<u>1,183,476</u>	<u>1,107,755</u>	<u>12,413</u>	<u>63,308</u>
Highways and streets:					
Administration	-	629,159	588,640	-	40,519
Highways and streets	-	581,500	606,992	-	(25,492)
Street lighting	-	28,000	31,276	-	(3,276)
Total highways and streets	<u>-</u>	<u>1,238,659</u>	<u>1,226,908</u>	<u>-</u>	<u>11,751</u>
Sanitation:					
Administration	-	43,666	34,786	-	8,880
Solid waste collection	-	334,500	327,523	-	6,977
Solid waste disposal	-	143,100	130,661	-	12,439
Total sanitation	<u>-</u>	<u>521,266</u>	<u>492,970</u>	<u>-</u>	<u>28,296</u>
Health:					
Administration	-	250	192	-	58
Pest control	-	2,000	2,000	-	-
Total health	<u>-</u>	<u>2,250</u>	<u>2,192</u>	<u>-</u>	<u>58</u>
Welfare:					
Administration	-	15,193	13,910	-	1,283
Direct assistance	-	21,100	5,169	-	15,931
Intergovernmental welfare payments	-	38,665	38,665	-	-
Total welfare	<u>-</u>	<u>74,958</u>	<u>57,744</u>	<u>-</u>	<u>17,214</u>

(continued)

EXHIBIT 18 (continued)
TOWN OF ENFIELD, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2019

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	-	105,184	67,858	-	37,326
Public library	240	178,876	162,830	2,377	13,909
Patriotic purposes	-	750	579	-	171
Other	-	5,760	4,101	-	1,659
Total culture and recreation	<u>240</u>	<u>290,570</u>	<u>235,368</u>	<u>2,377</u>	<u>53,065</u>
Conservation	-	1,415	2,780	-	(1,365)
Economic development	-	195	196	-	(1)
Debt service:					
Principal	-	86,010	86,015	-	(5)
Interest on long-term debt	-	57,776	66,632	-	(8,856)
Interest on tax anticipation note	-	1	-	-	1
Loan fees	-	1,988	250	-	1,738
Total debt service	<u>-</u>	<u>145,775</u>	<u>152,897</u>	<u>-</u>	<u>(7,122)</u>
Capital outlay:					
Land	15,000	-	-	-	15,000
Buildings	9,500	-	-	-	9,500
Improvements other than buildings	59,071	275,000	293,995	4,654	35,422
Total capital outlay	<u>83,571</u>	<u>275,000</u>	<u>293,995</u>	<u>4,654</u>	<u>59,922</u>
Other financing uses:					
Transfers out:					
Expendable trust fund	-	447,168	447,168	-	-
Nonmajor funds	-	1,250	1,250	-	-
Total other financing uses	<u>-</u>	<u>448,418</u>	<u>448,418</u>	<u>-</u>	<u>-</u>
Total encumbrances, appropriations, expenditures and other financing uses	<u>\$ 107,597</u>	<u>\$ 6,367,106</u>	<u>\$ 6,022,627</u>	<u>\$ 23,434</u>	<u>\$ 428,642</u>

EXHIBIT 19
TOWN OF ENFIELD, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2019

Unassigned fund balance, beginning		\$ 569,094
Changes:		
Unassigned fund balance appropriated		(25,000)
Budget summary:		
Revenue surplus (Exhibit 17)	\$ 155,948	
Unexpended balance of appropriations (Exhibit 18)	<u>428,642</u>	
Budget surplus		584,590
Decrease in nonspendable fund balance		<u>13,276</u>
Unassigned fund balance, ending		<u>\$ 1,141,960</u>



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S COMMUNICATION TO MANAGEMENT

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

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Enfield as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Roberts & Greene, PLLC

Concord, New Hampshire
June 25, 2020

47 Hall Street ■ Concord, NH 03301
603-856-8005 ■ 603-856-8431 (fax)
info@roberts-greene.com

Un-Audited Consolidated Statement of Financial Position

as of December 31, 2020

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<u>ASSETS</u>			
1010-01- CASH	7,155,706.23	5,994,625.61	1,161,080.62
1010-02- MASCOMA - TOWN CLERK	98,214.41	35,272.91	62,941.50
1010-03- EFTPS SAVINGS ACCOUNT	23,245.07	2,514.61	20,730.46
1010-04- PETTY CASH	800.00	800.00	0.00
1010-05- DEA FUNDS	0.00	1,267.64	(1,267.64)
1010-06- LAKEVIEW SEWER PROJECT MSB	437,403.48	270,082.51	167,320.97
1010-07- BACK CHECKS & DEPOSIT VARIANCE	0.00	0.00	0.00
1010-08- BANK FEES (STMT CHGS. ETC.)	0.00	0.00	0.00
1010-80- UNDEPOSITED FUNDS	0.00	0.00	0.00
1010-90- DUE TO / FROM (SYS)	(3,119.83)	(4,387.60)	1,267.77
1030-01- INVESTMENTS	266,511.09	264,851.09	1,660.00
1080-01- PROPERTY TAX RECEIVABLE	581,539.96	532,301.54	49,238.42
1080-04- CURRENT LAND USE TAXES	0.00	4,300.00	(4,300.00)
1080-05- TIMBER TAX YIELD RECEIVABLE	1,881.42	264.12	1,617.30
1080-06- EXCAVATION ACTIVITY TAX	209.32	209.32	0.00
1080-07- EXCAVATION YIELD TAX	52.17	29.58	22.59
1080-99- ALLOWANCE-UNCOLLECTABLE TAXES	(15,000.00)	(15,000.00)	0.00
1110-01- A/R TAX LIENS	310,519.87	267,694.92	42,824.95
1150-01- ACCOUNTS RECEIVABLE	248,767.06	248,767.06	0.00
1150-02- ACCOUNTS RECEIVABLE - AMBULANCE	(162,333.00)	(162,333.00)	0.00
1160-01- WATER SUPPLY SYSTEM CHGS	22,503.63	70,251.60	(47,747.97)
1160-02- SLC SEWER BETTERMENT A/R	2,272.28	943.20	1,329.08
1160-03- SEWER SYSTEM CHARGES	43,588.44	209,122.47	(165,534.03)
1170-01- DUE FROM STATE	27,525.25	27,525.25	0.00
1260-01- INTERGOVERNMENTAL RECEIVABLE	1,438.96	1,438.96	0.00
1260-02- DUE FROM STATE	0.00	0.00	0.00
1310-00- DUE FROM OTHER FUNDS	0.00	0.00	0.00
1310-01- DUE FROM GENERAL FUND	0.00	0.00	0.00
1310-02- DUE FROM WATER FUND	0.00	0.00	0.00
1310-03- DUE FROM SEWER FUND	0.00	0.00	0.00
1310-04- DUE FROM GRANTS	0.00	0.00	0.00
1310-05- DUE FROM CAPITAL PROJECTS	22,856.00	22,856.00	0.00
1310-06- DUE FROM TIF DISTRICT	0.00	0.00	0.00
1310-07- DUE FROM RETIREE TRUSTS	0.00	0.00	0.00
1310-10- DUE FROM EXPENDABLE TRUST	0.00	0.00	0.00
1310-11- DUE FROM PERMANENT FUND	249.80	249.80	0.00
1400-01- PRE PAID EXPENSES	82,816.01	82,816.01	0.00
1670-01- DEEDED PROPERTY	20,741.68	20,741.68	0.00
TOTAL ASSETS	9,168,389.30	7,877,205.28	1,291,184.02

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
<u>LIABILITIES AND NET ASSETS</u>			
2020-01- ACCOUNTS PAYABLE	412,101.38	277,336.56	134,764.82
2025-01- A/P FWT	(685.09)	(92.50)	(592.59)
2025-02- A/P FICA (6.2%)	(274.90)	(146.54)	(128.36)
2025-03- A/P MEDICARE (1.45%)	482.41	575.62	(93.21)
2025-04- A/P POLICE RETIREMENT	(49,978.05)	(49,978.05)	0.00
2025-05- A/P ICMA	119.34	119.34	0.00
2025-06- A/P FLEX SPENDING ACCOUNTS	0.00	0.00	0.00
2025-07- A/P NHRS	56,224.49	50,337.96	5,886.53
2025-08- AP DENTAL	250.15	234.98	15.17
2025-09- AP HEALTH INS. (EMPLOYEES)	(3,508.39)	(3,951.89)	443.50
2025-10- AFLAC	86.70	641.62	(554.92)
2025-11- PAYROLL OVERPAYMENT DEDUCTION	0.00	0.00	0.00
2025-12- AP LIFE AND STD	4,108.94	3,192.01	916.93
2026-01- ACCRUED PAYROLL	90,435.49	89,749.22	686.27
2026-99- EFT Clearing Account (System)	0.00	0.00	0.00
2050-00- CONTRACTS PAYABLE	0.00	0.00	0.00
2060-00- RETAINAGE PAYABLE	0.00	0.00	0.00
2070-01- ST OF NH REG. FEES COLLECTED	20,766.38	(124.00)	20,890.38
2070-02- STATE OF NH DOG FEES COLLECTED	1,884.90	2,383.21	(498.31)
2070-03- DUE TO ST OF NH FEES COLL	1,514.31	1,558.31	(44.00)
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	4,962,541.08	4,523,695.62	438,845.46
2080-00- DUE TO OTHER FUNDS	0.00	0.00	0.00
2080-01- DUE TO GENERAL FUND	0.00	0.00	0.00
2080-02- DUE TO WATER FUND	0.00	0.00	0.00
2080-03- DUE TO SEWER FUND	22,856.00	22,856.00	0.00
2080-04- DUE TO GRANTS	0.00	0.00	0.00
2080-06- DUE TO TIF DISTRICT	0.00	0.00	0.00
2220-01- OTHER DEFERRED REVENUE	643,157.93	643,157.93	0.00
2220-02- DEFERRED REVENUE - PREPAID TAX	9,270.41	9,270.41	0.00
2220-03- DEFERRED REVENUE - 60 DAY RULE	130,599.94	130,599.94	0.00
2230-01- NOTES PAYABLE - TANS	0.00	0.00	0.00
TOTAL LIABILITIES	6,301,953.42	5,701,415.75	600,537.67
2430-00- ENCUMBRANCE CONTROL	0.00	0.00	0.00
2440-02- NON-SPENDABLE FUND BALANCE	20,742.00	20,742.00	0.00
2450-01- RESTRICTED FUND BALANCE	432,938.34	432,938.34	0.00
2460-01- COMMITTED FUND BALANCE	334,673.23	334,673.23	0.00
2490-00- ASSIGNED FUND BALANCE	0.00	0.00	0.00
2490-01- ASSIGNED FB FOR ENCUMBRANCES	23,433.85	23,433.85	0.00
2530-01- UNASSIGNED/UNRESERVED FUND BALANCE	(356,236.95)	(356,236.95)	0.00
2530-99- BMSI CONTROL CLEARING	1,720,239.06	809,776.50	910,462.56
CHANGE IN NET ASSETS	301,880.82	980,387.37	(678,506.55)
TOTAL NET ASSETS	2,477,670.35	2,245,714.34	231,956.01
TOTAL LIABILITIES AND NET ASSETS	8,779,623.77	7,947,130.09	832,493.68



New Hampshire
 Department of
 Revenue
 Administration

2020 \$25.45

Tax Rate Breakdown Enfield

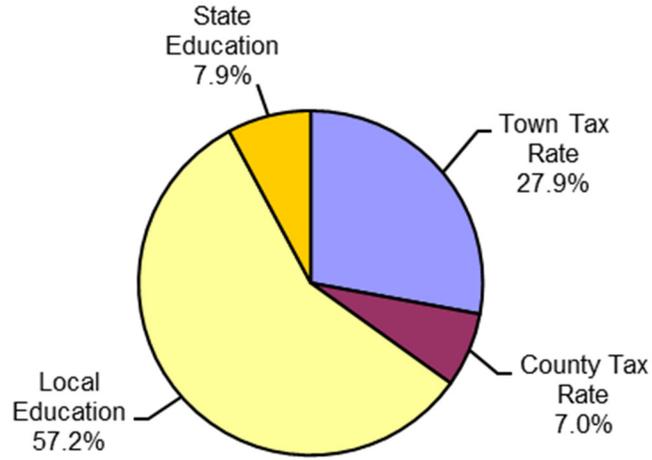
Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$4,142,095	\$582,669,034	\$7.10
County	\$1,035,922	\$582,669,034	\$1.78
Local Education	\$8,487,721	\$582,669,034	\$14.57
State Education	\$1,144,798	\$573,473,334	\$2.00
Total	\$14,810,536		\$25.45

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Eastman Village	\$26,134	\$14,848,750	\$1.76
Total	\$26,134		\$1.76

Tax Commitment Calculation	
Total Municipal Tax Effort	\$14,810,536
War Service Credits	(\$70,000)
Village District Tax Effort	\$26,134
Total Property Tax Commitment	\$14,766,670

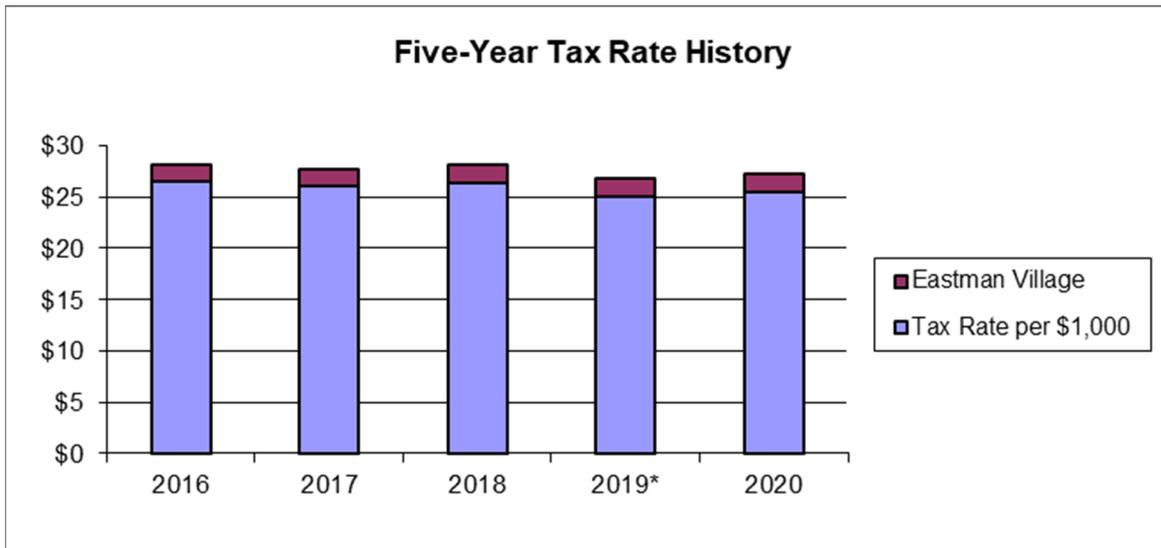
 James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/29/2020
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2020 Tax Rate



Tax Rate History

	2014	2015	2016	2017	2018	2019	2020
Town Tax Rate	6.25	6.60	7.00	7.38	7.53	7.33	7.10
County Tax Rate	1.69	1.72	1.96	1.89	2.01	1.86	1.78
Local Education	12.75	14.29	15.20	14.25	14.58	13.72	14.57
State Education	2.47	2.47	2.38	2.49	2.29	2.15	2.00
Total Tax Rate	23.16	25.08	26.54	26.01	26.41	25.05	25.45
Eastman Village	1.41	1.53	1.62	1.60	1.78	1.71	1.76





Enfield
Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

Assessor
Normand Bernaiche (Normand G. Bernaiche)

Municipal Officials		
Name	Position	Signature
Katherine D.P. Stewart	Selectman	
Meredith C. Smith	Selectman	
John W. Kluge	Selectman	

Preparers		
Name	Phone	Email
Julie Huntley	603-632-5026	jahuntley@enfield.nh.us
Julie Huntley	603-632-5026	jahuntley@enfield.nh.us
Julie Huntley	603-632-5026	jahuntley@enfield.nh.us

Preparer's Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	13,412.27	\$895,073	
1B	Conservation Restriction Assessment RSA 79-B	127.16	\$9,253	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	6,120.46	\$228,252,500	
1G	Commercial/Industrial Land	465.80	\$16,593,300	
1H	Total of Taxable Land	20,125.69	\$245,750,126	
1I	Tax Exempt and Non-Taxable Land	4,992.54	\$14,607,600	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$299,547,700	
2B	Manufactured Housing RSA 674:31	0	\$13,944,700	
2C	Commercial/Industrial	0	\$31,842,000	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$345,334,400	
2G	Tax Exempt and Non-Taxable Buildings	0	\$16,034,200	
Utilities & Timber			Valuation	
3A	Utilities		\$9,195,700	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$600,280,226	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$349,240	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$599,930,986	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13	Elderly Exemption RSA 72:39-a,b	\$0	19	\$1,055,100
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$50,000	9	\$450,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	45	\$185,775
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$1,705,875
21A	Net Valuation			\$598,225,111
21B	Less TIF Retained Value			\$15,556,077
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$582,669,034
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$582,669,034
22	Less Utilities			\$9,195,700
23A	Net Valuation without Utilities			\$589,029,411
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$573,473,334



Utility Value Appraiser

Normand Bernaiche

The municipality **DOES NOT** use DRA utility values. The municipality **IS** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
ENERGETIC ENTERPRISES INC	\$0	\$44,200	\$0	\$0	\$44,200
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$8,569,600	\$86,300	\$0	\$0	\$8,655,900
NEW HAMPSHIRE ELECTRIC COOP	\$408,200	\$0	\$0	\$0	\$408,200
PSNH DBA EVERSOURCE ENERGY	\$87,400	\$0	\$0	\$0	\$87,400
	\$9,065,200	\$130,500	\$0	\$0	\$9,195,700



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$200	157	\$31,400
Surviving Spouse RSA 72:29-a	\$1,400	1	\$1,400
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	17	\$34,000
All Veterans Tax Credit RSA 72:28-b	\$200	16	\$3,200
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		191	\$70,000

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single	\$0	Single	\$0
Married	\$0	Married	\$0

Disabled Income Limits		Disabled Asset Limits	
Single	\$26,000	Single	\$70,000
Married	\$36,000	Married	\$70,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount	Maximum	Total
65-74	1	65-74	3	\$46,000	\$138,000	\$125,500
75-79	0	75-79	7	\$69,000	\$483,000	\$438,500
80+	1	80+	9	\$92,000	\$828,000	\$491,100
			19		\$1,449,000	\$1,055,100

Income Limits		Asset Limits	
Single	\$26,000	Single	\$70,000
Married	\$36,000	Married	\$70,000

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)	
Granted/Adopted? Yes	Structures: 1
Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)	
Granted/Adopted? No	Properties:
Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)	
Granted/Adopted? No	Properties:
Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)	
Granted/Adopted? Yes	Properties: 0
Percent of assessed value attributable to new construction to be exempted:	0
Total Exemption Granted:	\$0
Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)	
Granted/Adopted? Yes	Properties: 1
Assessed value prior to effective date of RSA 75:1-a:	504,100
Current Assessed Value:	\$364,000



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	664.23	\$220,900
Forest Land	10,681.00	\$587,232
Forest Land with Documented Stewardship	1,652.67	\$78,092
Unproductive Land	44.13	\$946
Wet Land	370.24	\$7,903
	13,412.27	\$895,073

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	5,807.72
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	14.30
Total Number of Owners in Current Use	Owners:	266
Total Number of Parcels in Current Use	Parcels:	388

Land Use Change Tax

Gross Monies Received for Calendar Year		\$12,798
Conservation Allocation	Percentage: 0.00%	Dollar Amount: \$0
Monies to Conservation Fund		\$0
Monies to General Fund		\$12,798

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	8.10	\$2,032
Forest Land	118.66	\$7,214
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.40	\$7
	127.16	\$9,253

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	127.16
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	1
Parcels in Conservation Restriction	Parcels:	1



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F					
Number Granted	Structures	Acres	Land Valuation	Structure Valuation	
0	0	0.00	\$0	\$0	

Discretionary Preservation Easements RSA 79-D					
Owners	Structures	Acres	Land Valuation	Structure Valuation	
0	0	0.00	\$0	\$0	

Map	Lot	Block	%	Description
<i>This municipality has no Discretionary Preservation Easements.</i>				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
TIF District	3/12/2005	\$31,994,219	\$0	\$15,556,077	\$47,550,296
<i>Note: Exempt parcel now privately owned for change in original assessed value.</i>					

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	\$0.00	0.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<i>This municipality has no additional sources of PILTs.</i>	

Notes

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.

Schedule of Town Real Property

As of April 1, 2020

Map Lot Sub Unit	Location	Acres	Land	Buildings	Total
0002 0053 00000 00000	RICE RD	0.75	38,500	0	38,500
0006 0008 00000 00000	FOLLENSBEE RD	0.28	22,800	0	22,800
0008 0013 00000 00000	NH RTE 4A	0.20	4,600	0	4,600
0008 0059 00000 00000	NH RTE 4A	0.50	5,400	0	5,400
0009 0010 00000 00000	GEORGE HILL RD	0.50	15,900	0	15,900
0009 0039 00000 00000	NH RTE 4A	1.00	900	1,500	2,400
0009 0045 00000 00000	GRAFTON POND RD	165.0 0	269,300	0	269,300
0009 0071 00000 00000	PALMER RD	0.05	9,800	0	9,800
0010 0005 00000 00000	254 NH RTE 4A	1.15	90,300	2,900	93,200
0010 0006 00000 00000	253 NH RTE 4A	0.50	114,900	0	114,900
0010 0007 00000 00000	249 NH RTE 4A	0.30	101,000	3,200	104,200
0011 0020 00004 00000	74 LOCKEHAVEN RD	27.30	252,700	1,353,700	1,606,400
0011 0044 00000 00000	491 NH RTE 4A	15.30	75,900	16,600	92,500
0012 0001 0000A 00000	ALGONQUIN RD	0.01	1,600	0	1,600
0012 0013 00006 00000	KLUGE RD	7.11	53,300	0	53,300
0012 0031 00000 00000	BOYS CAMP RD	0.03	5,100	0	5,100
0013 0049 00000 00000	OAK HILL RD	50.44	40,700	0	40,700
0014 0003 0000B 00000	30 JOHNSTON DR	0.45	98,000	16,900	114,900
0014 0004 00000 00000	JOHNSTON DR	0.60	256,300	0	256,300
0014 0006 00000 00000	JOHNSTON DR	0.09	104,100	0	104,100
0014 0047 00001 00000	185 US RTE 4	0.53	27,600	18,000	45,600
0014 0056 00000 00000	152 MAPLE ST	0.04	26,200	7,800	34,000
0015 0001 00000 00000	59 LOVEJOY BROOK RD	8.90	122,900	4,300	127,200
0015 0014 00000 00000	US RTE 4	30.00	83,800	0	83,800
0015 0072 00000 00000	39 LOCKEHAVEN RD	3.00	87,200	17,200	104,400
0016 0005 00000 00000	LOCKEHAVEN RD	1.32	26,100	0	26,100
0016 0018 00000 00000	MUD POND RD	20.00	53,500	0	53,500
0016 0020 00000 00000	CANAAN RD	10.00	44,800	0	44,800
0017 0008 00000 00000	LOCKEHAVEN RD	0.07	4,800	0	4,800
0021 0046 00000 00000	NH RTE 4A	0.20	33,000	0	33,000
0023 0030 00000 00000	NH RTE 4A	1.07	42,400	0	42,400
0025 0037 00000 00000	SHAKER HILL RD	12.10	77,000	0	77,000
0028 0038 00000 00000	SHAKER BLVD	0.19	5,400	0	5,400
0030 0016 0000A 00000	MOORE ST	0.06	200	0	200
0031 0007 0000A 00000	194 US RTE 4	2.00	14,100	0	14,100
0031 0009 00000 00000	OAK GROVE ST	0.05	10,400	0	10,400
0031 0014 00000 00000	MAIN ST	0.04	4,200	0	4,200
0031 0027 00000 00000	BLACKSMITH ALLEY	0.24	84,700	0	84,700
0031 0033 00000 00000	MAIN ST	0.17	81,200	2,000	83,200
0032 0012 00001 00000	4 PINE DR	0.08	95,600	29,400	125,000
0032 0044 00000 00000	MAIN ST	0.86	25,400	0	25,400

Map Lot Sub Unit	Location	Acres	Land	Buildings	Total
0032 0046 00000 00000	197 MAIN ST	1.45	108,200	0	108,200
0033 0018 00000 00000	259 US RTE 4	0.25	43,300	0	43,300
0033 0019 00000 00000	US RTE 4	0.16	37,000	0	37,000
0034 0036 00000 00000	19 MAIN ST	0.72	154,800	227,800	382,600
0034 0037 00000 00000	23 MAIN ST	0.47	148,400	734,000	882,400
0034 0048 00001 00000	18 DEPOT ST	0.00	0	59,500	59,500
0034 0054 00000 00000	25 UNION ST	0.48	134,500	304,600	439,100
0034 0057 00000 00000	UNION ST	0.79	55,700	0	55,700
0034 0060 00000 00000	7 SHEDD ST	1.24	173,000	61,200	234,200
0034 0061 00000 00000	15 SHEDD ST	0.97	142,100	90,400	232,500
0036 0011 00001 00000	MCCONNELL RD	0.22	124,700	460,000	584,700
0036 0014 00000 00000	31 MCCONNELL RD	2.20	54,600	20,100	74,700
0037 0035 00000 00000	308 US RTE 4	2.74	369,300	811,400	1,180,700
0039 0001 00000 00000	104 4 NH RTE 4A	0.13	40,100	212,500	252,600
0039 0011 00000 00000	NH RTE 4A	0.38	4,400	0	4,400
0040 0015 00000 00000	111 0 NH RTE 4A	0.32	64,700	216,000	280,700
0050 0018 00000 00000	GRAHAM RD	0.25	41,100	0	41,100
0051 0050 00000 00000	HICKORY OVERLOOK	2.34	20,600	0	20,600
0051 0115 00000 00000	CARDINAL PL	1.90	20,300	0	20,300
		379.49	\$ 4,248,400	\$ 4,671,000	\$ 8,919,400

Tax Exempt Properties

Other than Town Owned Properties

As of April 1, 2020

Owner	Map Lot Sub Unit	Acres	Total
CHOSEN VALE INC.	0010 0004 00002 00000	17.830	333,500
CHOSEN VALE INC	0022 0015 00000 00000	0.550	12,400
CHOSEN VALE INC	010A 0075 000A1 00000	4.420	1,340,500
CHOSEN VALE INC	010A 0075 000A2 00000	2.650	208,000
CHOSEN VALE INC	010A 0075 000A3 00000	0.830	330,700
CHOSEN VALE INC	010A 0075 000A4 00000	0.560	234,200
CHOSEN VALE INC	010A 0075 000A9 00000	1.100	256,500
CHOSEN VALE INC	010A 0075 00A10 00000	1.040	305,100
DARTMOUTH COLLEGE TRUSTEES	0027 0013 0000A 00000	2.720	784,800
EASTMAN COMMUNITY ASSOCIATION	0051 0004 00000 00000	1.300	10,000
EASTMAN COMMUNITY ASSOCIATION	0051 0046 00000 00000	1.510	20,100
ENFIELD COMMUNITY CHURCH CORP	0031 0005 00000 00000	0.338	247,000
ENFIELD COMMUNITY CHURCH CORP	0031 0006 00000 00000	0.420	617,100
ENFIELD COMMUNITY CHURCH CORP	0031 0040 00000 00000	0.167	21,800
ENFIELD HISTORICAL SOCIETY INC	0047 0013 0000A 00000	2.070	69,000
ENFIELD HISTORICAL SOCIETY INC	0039 0014 00000 00000	0.170	103,500
ENFIELD VILLAGE ASSOCIATION	0034 0042 00000 00000	0.293	242,700
LASALETTE OF ENFIELD INC	0010 0004 00001 00000	27.000	1,289,100
LASALETTE OF ENFIELD INC	010A 0072 00000 00000	0.600	241,100
LASALETTE OF ENFIELD INC	010A 0073 00000 00000	0.493	714,100
LASALETTE OF ENFIELD INC	010A 0074 00000 00000	0.400	102,700
LIVING WATERS BIBLE CHURCH	0015 0084 0001A 00000	2.000	251,600
MASCOMA HEIGHTS ASSOC INC	0025 0015 00000 00000	1.500	8,400
MASCOMA VALLEY REGIONAL SCHOOL DISTRICT	0015 0010 00000 00000	7.790	555,400
MASCOMA VALLEY REGIONAL SCHOOL DISTRICT	0033 0021 00000 00000	3.590	1,837,900
NEW HAMPSHIRE, STATE OF	0003 0005 00000 00000	13.000	11,100
NEW HAMPSHIRE, STATE OF	0004 0005 00000 00000	33.000	152,900
NEW HAMPSHIRE, STATE OF	0006 0024 00001 00000	0.280	20,800
NEW HAMPSHIRE, STATE OF	0006 0026 00000 00000	29.780	2,539,100
NEW HAMPSHIRE, STATE OF	0006 0044 00000 00000	20.000	54,500
NEW HAMPSHIRE, STATE OF	0007 0002 00000 00000	38.000	75,200
NEW HAMPSHIRE, STATE OF	0007 0003 00000 00000	1.000	49,700
NEW HAMPSHIRE, STATE OF	0007 0010 00000 00000	103.000	218,400
NEW HAMPSHIRE, STATE OF	0008 0006 00000 00000	97.000	117,400
NEW HAMPSHIRE, STATE OF	0008 0017 00000 00000	45.300	103,500
NEW HAMPSHIRE, STATE OF	0008 0060 00000 00000	0.100	20,900
NEW HAMPSHIRE, STATE OF	0008 0061 00000 00000	5.000	68,800
NEW HAMPSHIRE, STATE OF	0008 0064 00000 00000	26.000	85,500
NEW HAMPSHIRE, STATE OF	0008 0065 00000 00000	2,755.000	1,896,400
NEW HAMPSHIRE, STATE OF	0008 0066 00000 00000	8.500	18,100
NEW HAMPSHIRE, STATE OF	0009 0035 00000 00000	4.670	50,200
NEW HAMPSHIRE, STATE OF	0010 0003 00003 00000	3.990	90,100

Owner	Map Lot Sub Unit	Acres	Total
NEW HAMPSHIRE, STATE OF	0010 0004 00000 00000	1,080.000	912,300
NEW HAMPSHIRE, STATE OF	0010 0009 00000 00000	1.950	69,100
NEW HAMPSHIRE, STATE OF	0022 0034 00000 00000	1.380	54,500
NEW HAMPSHIRE, STATE OF	0031 0018 00000 00000	2.590	7,300
NEW HAMPSHIRE, STATE OF	0032 0043 00000 00000	0.665	45,900
NEW HAMPSHIRE, STATE OF	0032 0045 00000 00000	0.930	17,500
NEW HAMPSHIRE, STATE OF	0034 0048 00000 00000	0.340	105,500
NEW HAMPSHIRE, STATE OF	0036 0018 00000 00000	0.489	49,000
NEW HAMPSHIRE, STATE OF	0043 0008 00000 00000	0.360	128,400
NEW HAMPSHIRE, STATE OF	0044 0038 00000 00000	0.520	120,400
OAK GROVE CEMETERY ASSOC	0031 0007 00000 00000	17.600	132,100
ST HELENA'S CHURCH	0034 0025 00000 00000	0.825	429,900
ST HELENA'S CHURCH	0034 0026 00000 00000	0.207	320,100
UNION CHURCH	0039 0010 00000 00000	0.470	340,700
UNITED METHODIST CHURCH	0037 0033 00000 00000	0.315	256,600
UNITED METHODIST CHURCH	0037 0034 00000 00000	0.410	465,300
UPPER VALLEY HUMANE SOCIETY	0003 0004 0000E 00000	2.000	952,400
UPPER VALLEY SNOWSPORTS FOUNDATION	0006 0030 00000 00000	144.030	560,800
VISIONS FOR CREATIVE HOUSING SOLUTIONS	0012 0011 00000 00000	83.970	837,200
WHALEBACK PROPERTY HOLDING TRUST	0006 0028 00000 00000	9.000	207,600
Totals		4,613.01	\$21,722,400

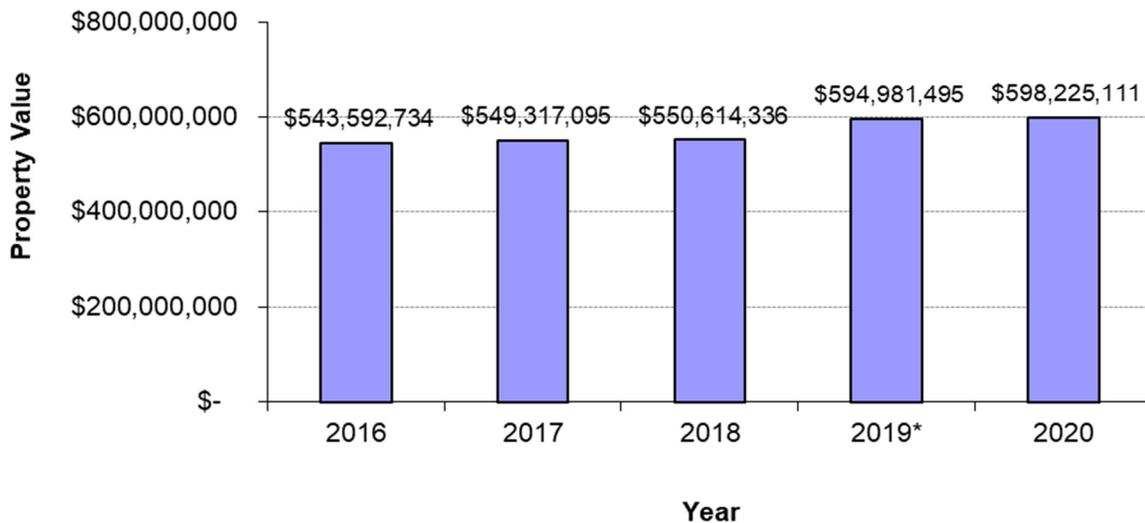
Five-Year Property Valuation History

Year	2016	2017	2018	2019*	2020
Value	543,592,734	549,317,095	550,614,336	594,981,495	598,225,111
Median Ratio**	99.3%	95.4%	95.2%	96.5%	TBD
% Inc. in Value	1.07%	1.05%	.24%	8.06%	0.55%

*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



Tax Increment Finance District

As of December 31, 2020

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

Original Assessed Value (as amended March 14, 2009)	\$31,994,219
Retained Captured Assessed Value	15,556,077
Current Assessed Value	47,550,296
 Taxes Raised to be retained for the TIF District	 \$395,902.16

4-Year TIF District Revenue History

	2017	2018	2019	2020
Current Assessed Value	\$44,947,780	\$44,414,524	\$47,569,104	\$47,550,296
Taxes Raised to be Retained for the TIF District	\$334,187.50	\$325,243.59	\$387,517.19	\$395,902.16
Total Taxes Raised Since Inception				\$ 3,344,690.53

Tax Increment Finance District As of December 31, 2020

Audited Balance as of 12/31/2019	\$1,282,913
Plus Taxes Raised as of 12/31/2020:	<u>395,902</u>
Subtotal	\$1,678,815
Less Expenses:	
Debt Service:	
Principal Expense	82,398.83
State Aid Grant to Principal	25,360.00
Interest Expense	<u>79,847.09</u>
Total Debt Service	187,605.92
Subtotal TIF District Expenses	<u>187,605.92</u>
Un-Audited Balance of TIF Fund as of 12/31/2020	\$1,491,209.08

2020 Debt Service

Fiscal Year Ending December 31, 2020

Loan Date	Maturity Date	Purpose	Beginning Principal Balance 1/1/2020	Principal Payments & *Loan Forgiveness **Grant to Principal	Interest Payments & *Fees	Total Payments	Ending Principal Balance 12/31/2020
2002	2021	Water SRF Loan 2.976% Interest Rate Funding: User Fees	19,004.71	*2,510.14 9,502.37	*380.09 375.53	12,768.13	6,992.20
2012	2030	Sewer Directional Bore Variable up to 3.744% Funding: 50/50 Tax Levy/Sewer Fund	184,662.21	14,519.05	3,693.24 1,595.48	19,807.77	170,143.16
2012	2022	Capital Lease (DPW Vehicles) 2.5% Interest Rate Funding: CIP Capital Reserves	97,897.71	31,830.19	2,447.44	34,277.63	66,067.52
2013	2039	Rt. 4 Sewer/Water Ext. 2.95% Interest Rate Funding: TIF Funds	2,707,808.98	82,393.83 **25,360.00	79,847.09	187,600.92	2,600,050.15
2013	2024	Jones Hill Road 2.763% Interest Rate Funding: CIP CRF	132,500.00	26,500.00	3,662.98	30,162.98	106,000.00
2014	2024	Capital Lease (DPW Vehicles/Cruiser) 2.78% Interest Rate Funding: CIP CRF	105,705.81	19,997.94	2,938.62	22,936.56	85,707.87
2016	2023	Capital Lease (DPW Vehicles/Cruisers) 3.15% Interest Rate Funding: CIP CRF	74,999.50	37,672.69 9,389.23	2,362.14	49,424.06	27,937.58
2016	2030	Boys Camp Bridge & Boat Launch 2.95% Interest Rate Funding: CIP CRF	190,117.49	14,924.13	5,547.47	20,471.60	175,193.36

Loan Date	Maturity Date	Purpose	Beginning Principal Balance 1/1/2020	Principal Payments & *Loan Forgiveness **Grant to Principal	Interest Payments & *Fees	Total Payments	Ending Principal Balance 12/31/2020
2017	2027	Capital Lease (DPW/Police/Fire/Water & Sewer Vehicles & Equipment) 3.8% Interest Rate Funding: CIP CRF	154,883.37	23,852.13	5,885.57	29,737.70	131,031.24
2018	2046	Rt. 4A Sewer Ext. (USDA) 2.25% Interest Rate Funding: Sewer		15,659.86 15,836.02	12,668.15		
2019	2037	Betterment Assessments Rt. 4A Sewer Ext. (CWSRF) 2.232% Interest Rate Funding: Sewer	1,126,058.01	**21,644.05	12,491.98	78,300.06	1,072,918.09
2018	2025	Betterment Assessments Capital Lease (DPW Truck) 3.96% Interest Rate Funding: CIP CRF	1,216,623.14	55,660.98 **28,690.65	27,155.03	111,506.66	1,132,271.51
2019	2020	Wastewater Planning ⁽¹⁾ 2.0% Interest Rate Funding: User Fees	148,450.22	22,403.15	5,878.63	28,281.78	126,047.07
2019	2026	Capital Lease (DPW Trucks) 3.86% Interest Rate Funding: CIP CRF	75,000.00	0	0	0	75,000.00
2019	2030	George Hill Rd. Reconstruction 3.25% Interest Rate Funding: CIP CRF	130,000.00	16,529.33	5,018.00	21,547.33	113,470.67
2020	2036	Oak Hill Rd. Bridge & Sidewalks 3.0% Interest Rate Funding: CIP CRF	248,639.76	20,076.72	4,715.28	24,792.00	228,563.04
2020	2022	Wastewater Planning ⁽¹⁾ 2.0% Interest Rate Funding: User Fees	190,000.00	0	0	0	190,000
			75,000.00	0	0	0	75,000.00
			\$6,878,711.15	\$494,952.46	\$176,662.72	\$671,615.18	\$6,383,758.69

⁽¹⁾ These loans have 100% principal forgiveness upon close of the loan.

Debt Service Payment 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 12/31/2020	\$6,992.20	
Scheduled Payments:	Principal & Loan Forgiveness	Interest & Fees
2021	6,992.20	139.84 137.17
Total Payments:	\$6,992.20	\$1,032.63

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 12/31/2020	\$170,143.16	
Scheduled Payments:	Principal	Interest & Fees
2021	14,934.87	3,402.86 1,470.04
2022	15,362.60	3,104.17 1,341.00
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:	\$170,143.16	\$27,934.65

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 12/31/2020	\$66,067.52	
Scheduled Payments:	Principal	Interest
2021	32,625.94	1,651.69
2022	33,441.58	836.05
Total Payments:	\$66,067.52	\$2,487.74

Purpose:	2013 Route 4 Sewer & Water Extension	
Loan Issued by	Mascoma Bank	
Interest Rate	2.95%	
Source of Funding	TIF Fund	
Maturity Date	2039	
Original Amount	\$3,200,000.00	
Balance 12/31/2020	\$2,600,050.15	
Scheduled Payments:	Principal & Grant Funds Applied to Principal	Interest
2021	84,670.10 25,343.00	77,575.82
2022	87,290.54 25,373.00	74,955.38
2023	89,865.61 29,842.00	72,380.31
2024	92,516.65 29,842.00	69,729.27
2025	95,062.33 29,842.00	67,183.59
2026	98,050.23 29,843.00	64,195.69
2027	100,942.71 29,842.00	61,303.21
2028	103,920.52 29,842.00	58,325.40
2029	106,834.78 29,842.00	55,411.14
2030	110,137.80 29,842.00	52,108.12
2031	113,386.87 29,842.00	48,859.05
2032	116,731.78 29,842.00	45,514.14
2033	120,060.11 29,843.00	42,185.81

Purpose:	2013 Route 4 Sewer & Water Extension	
2034	123,717.14 29,842.00	38,528.78
2035	127,366.80 29,842.00	34,879.12
2036	131,124.12 29,842.00	31,121.80
2037	134,917.61 29,842.00	27,328.31
2038	138,972.35 29,842.00	23,273.57
2039	66,450.10 29,842.00	19,173.89
Total Payments:	\$2,660,050.15	\$964,032.4

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 12/31/2020	\$106,000.00	
Scheduled Payments:	Principal	Interest
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:	\$106,000.00	\$7,323.96

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 12/31/2020	\$85,707.87	
Scheduled Payments:	Principal	Interest
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:	\$85,707.87	\$6,038.35

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 12/31/2020	\$27,937.58	
Scheduled Payments:	Principal	Interest
2021	9,027.06	877.35
2022	9,308.73	595.68
2023	9,601.79	302.62
Total Payments:	\$27,937.58	\$1,775.65

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 12/31/2020	\$175,193.36	
Scheduled Payments:	Principal	Interest
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	20,129.40	600.88
Total Payments:	\$175,193.36	\$29,781.32

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 12/31/2020	\$131,031.24	
Scheduled Payments:	Principal	Interest
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

Purpose:	2017 Capital Lease DPW/Police/Fire/Water & Sewer Vehicles & Equipment	
2025	18,008.93	2,132.03
2026	18,693.27	1,447.69
2027	19,403.78	737.18
Total Payments:	\$131,031.24	\$19,552.22

Purpose:	2018 Rt. 4A Sewer Extension ⁽²⁾⁽³⁾	
Loan Issued by	USDA	
Interest Rate	2.25%	
Source of Funding	User Assessments	
Maturity Date	2039	
Original Amount	\$1,172,000.00	
Balance 12/31/2020	\$1,072,918.09	
Scheduled Payments:	Principal & Grant Funds Applied to Principal	Interest
2021	32,208.51 17,991.63	24,447.49
2022	32,937.28 17,992.06	23,718.72
2023	33,682.54 17,991.63	22,973.46
2024	34,444.66 17,992.06	22,211.34
2025	35,224.02 17,992.06	21,431.98
2026	36,021.02 17,991.63	20,634.98
2027	36,836.05 17,991.63	19,819.95
2028	37,669.52 17,992.06	18,986.48
2029	38,521.86 17,991.63	18,134.14
2030	39,393.47 17,992.49	17,262.53
2031	40,284.81 17,991.63	16,371.19
2032	41,196.32 17,992.06	15,459.68
2033	42,128.45 17,992.06	14,527.55
2034	43,081.67 17,992.49	13,574.33
2035	44,056.46 17,992.06	12,599.54
2036	45,053.31 17,992.06	11,602.69

Purpose:	2018 Rt. 4A Sewer Extension ⁽²⁾⁽³⁾	
2037	46,072.71 17,992.06	10,583.29
2038	47,115.18 17,992.06	9,540.82
2039	25,142.83 17,992.06	8,474.77
Total Payments:	\$1,072,918.09	\$322,354.93

Purpose:	2018 Rt. 4A Sewer Extension ⁽³⁾	
Loan Issued by	NH CWSRF	
Interest Rate	2.232%	
Source of Funding	User Assessments	
Maturity Date	2038 ⁽⁴⁾	
Original Amount	\$1,560,777.71	
Balance 12/31/2020	\$1,132,271.51	
Scheduled Payments:	Principal & Grant Funds Applied to Principal	Interest
2021	56,903.34 23,849.37	25,912.67
2022	58,173.41 23,849.94	24,642.60
2023	59,471.85 23,849.37	23,344.16
2024	60,799.26 23,849.49	22,016.75
2025	62,156.29 23,849.94	20,659.72
2026	63,543.63 23,849.37	19,272.38
2027	64,961.92 23,849.37	17,854.09
2028	66,411.87 23,849.94	16,404.14
2029	67,894.19 23,849.37	14,921.82
2030	69,409.58 23,850.51	13,406.43
2031	70,958.80 23,849.37	11,857.21
2032	72,542.60 23,849.94	10,273.41
2033	48,998.85 23,849.94	8,654.26
Total Payments:	1,132,271.51	229,219.64

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 12/31/2020	\$126,047.07	
Scheduled Payments:	Principal	Interest
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:	\$126,047.07	\$15,361.83

Purpose:	2019 Wastewater Planning	
Loan Issued by	NH CWSRF	
Interest Rate	2.0%	
Source of Funding	Sewer User Fees	
Maturity Date	2021	
Original Amount	\$75,000 (\$0 after 100% Principal Forgiveness)	
Balance 12/31/2020	\$0.00	
Scheduled Payments:	Principal	Interest
2021 (Estimated)	0.00	800.00
Total Payments:	\$0.00	\$800.00

Purpose:	2019 Capital Lease DPW Dump Truck	
Loan Issued by	Farmers State Bank	
Interest Rate	3.86%	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	2026	
Original Amount	\$130,000.00	
Balance 12/31/20	\$113,470.67	
Scheduled Payments:	Principal	Interest
2021	17,167.36	4,379.97
2022	17,830.02	3,717.31
2023	18,518.26	3,029.07
2024	19,233.07	2,314.26
2025	19,975.46	1,571.87
2026	20,746.50	800.83
Total Payments:	\$113,470.67	\$15,813.31

Purpose:	2019 George Hill Rd. Reconstruction	
Loan Issued by	Mascoma Bank	
Interest Rate	3.25%	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	2025	
Original Amount	\$248,639.76	
Balance 12/31/2020	\$228,563.04	
Scheduled Payments:	Principal	Interest
2021	16,667.00	7,428.30
2022	16,667.00	6,886.62
2023	16,667.00	6,344.94
2024	16,667.00	5,803.27
2025	16,667.00	5,261.59
2026	16,667.00	4,719.91
2027	16,667.00	4,178.23
2028	16,667.00	3,636.56
2029	16,667.00	3,094.88
2030	16,667.00	2,553.20
2031	16,667.00	2,011.52
2032	16,667.00	1,469.85
2033	16,667.00	928.17
2034	11,892.04	386.49
Total Payments:	\$228,563.04	\$54,703.53

Purpose:	2020 Oak Hill Road Bridge Replacement & Downtown Sidewalks	
Loan Issued by	Mascoma Bank	
Interest Rate	3.0%	
Source of Funding	CIP Capital Reserve Funds	
Maturity Date	2035	
Original Amount	\$190,000.00	
Balance 12/31/2020	\$190,000.00	
Scheduled Payments:	Principal	Interest (Est.)
2021	12,666.66	4,715.28
2022	12,666.66	5,320.00
2023	12,666.66	4,940.00
2024	12,666.66	4,560.00
2025	12,666.66	4,180.00
2026	12,666.66	3,800.00
2027	12,666.66	3,420.00
2028	12,666.66	3,040.00
2029	12,666.66	2,660.00
2030	12,666.66	2,280.00
2031	12,666.66	1,900.00
2032	12,666.66	1,520.00
2033	12,666.66	1,140.00
2034	12,666.66	760.00
2035	12,666.76	381.04
Total Payments:	\$190,000.00	\$44,616.34

Purpose:	2020 Wastewater Planning	
Loan Issued by	NH CWSRF	
Interest Rate	2.0%	
Source of Funding	Sewer User Fees	
Maturity Date	2021	
Original Amount	\$75,000 (\$0 after 100% Principal Forgiveness)	
Balance 12/31/2020	\$0.00	
Scheduled Payments:	Principal	Interest
2021 (Estimated)	0.00	800.00
Total Payments:	\$0.00	\$800.00

- (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) State Aid Grant (SAG) funds received shall be applied as additional payments to principal to shorten the length of the loan.
- (4) 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).

Revenue Report – Summary

As of December 31, 2020

	<u>2020</u> <u>ANNUAL</u> <u>BUDGET</u>	<u>2020 YTD</u> <u>ACTUAL</u>	<u>BALANCE TO</u> <u>COLLECT</u>	<u>PERCENT</u> <u>COLLECTED</u>
<u>GENERAL FUND REVENUES</u>				
PROPERTY TAX	0.00	4,076,798.29	(4,076,798.29)	0.00
NON-PROPERTY TAXES	99,044.00	68,868.26	30,175.74	70.00
LICENSES, PERMITS, FEES	1,101,100.00	1,179,814.33	(78,714.33)	107.00
FROM FEDERAL GOVERNMENT	40,000.00	40,909.20	(909.20)	102.00
FROM STATE OF NH	501,125.00	626,094.36	(124,969.36)	125.00
CHARGES FOR SERVICES	99,050.00	97,807.02	1,242.98	99.00
MISCELLANEOUS	31,500.00	36,254.84	(4,754.84)	115.00
INTERFUND	1,428,412.00	249.88	1,428,162.12	0.00
TOTAL REVENUES EXCLUDING PROPERTY TAXES	3,300,231.00	2,049,997.89	1,250,233.11	62.00
TOTAL GENERAL FUND REVENUES	3,300,231.00	6,126,796.18	(2,826,565.18)	186.00
<u>WATER FUND REVENUES</u>				
CHARGES FOR WATER SERVICES	0.00	193,320.08	(193,320.08)	0.00
MISCELLANEOUS	0.00	150.00	(150.00)	0.00
TOTAL WATER FUND REVENUES	0.00	193,470.08	(193,470.08)	0.00
<u>SEWER FUND REVENUES</u>				
FROM STATE	0.00	43,878.96	(43,878.96)	0.00
CHARGES FOR SEWER SERVICES	0.00	612,418.12	(612,418.12)	0.00
INTERFUND	75,000.00	0.00	75,000.00	0.00
TOTAL SEWER FUND REVENUES	75,000.00	656,297.08	(581,297.08)	875.00
<u>GRANT FUND REVENUES</u>				
FROM STATE	0.00	8,398.35	(8,398.35)	0.00
MISCELLANEOUS	0.00	17,874.50	(17,874.50)	0.00
TOTAL GRANT REVENUES	0.00	26,272.85	(26,272.85)	0.00
<u>CAPITAL PROJECTS FUND REVENUES</u>				
FROM STATE	0.00	50,335.00	(50,335.00)	0.00
BETTERMENTS	0.00	188,652.20	(188,652.20)	0.00
MISCELLANEOUS	0.00	2,430.24	(2,430.24)	0.00
TOTAL CAPITAL PROJECTS FUND REVENUES	0.00	241,417.44	(241,417.44)	0.00
<u>TIF DISTRICT FUND REVENUES</u>				
SUBTOTAL STATE	0.00	25,360.00	(25,360.00)	0.00
TOTAL TIF DISTRICT FUND REVENUES	0.00	25,360.00	(25,360.00)	0.00
TOTAL ALL FUNDS EXCLUDING PROPERTY TAXES	3,375,231.00	3,192,815.34	182,415.66	937.00
TOTAL ALL FUNDS	3,375,231.00	7,269,613.63	(3,894,382.63)	1,061.00

Revenue Report - Detail

As of December 31, 2020

	<u>2020 ANNUAL BUDGET</u>	<u>2020 YTD ACTUAL</u>	<u>BALANCE TO COLLECT</u>	<u>PERCENT COLLECTED</u>
<u>GENERAL FUND REVENUES</u>				
<u>REVENUE FROM TAXES</u>				
01-3110-01-000 PROP. TAX CURRENT YEAR	0.00	4,076,798.29	(4,076,798.29)	0.00
SUBTOTAL PROPERTY TAX	0.00	4,076,798.29	(4,076,798.29)	0.00
01-3119-01-000 REFUNDS/OVERPAYMENTS	0.00	(19,246.30)	19,246.30	0.00
01-3119-06-000 OVERLAY/ABATEMENTS	0.00	(7,628.29)	7,628.29	0.00
01-3120-01-000 LAND USE CHANGE TAX	12,000.00	12,798.00	(798.00)	107.00
01-3185-01-000 YIELD TAXES (TIMBER)	6,600.00	20,207.20	(13,607.20)	306.00
01-3187-01-000 EXCAVATION ACTIVITY TAX	444.00	469.80	(25.80)	106.00
01-3190-01-000 INT./PENALTIES: DELINQ. TAX	80,000.00	62,267.85	17,732.15	78.00
SUBTOTAL TAXES	99,044.00	68,868.26	30,175.74	70.00
<u>REVENUE FROM LICENSES, PERMITS, AND FEES</u>				
01-3210-01-000 BUSINESS LICENSES & PERMITS	100.00	159.00	(59.00)	159.00
01-3220-01-000 MOTOR VEHICLE PERMIT FEES	1,025,000.00	1,096,295.33	(71,295.33)	107.00
01-3230-01-000 BUILDING PERMIT INCOME	11,000.00	14,918.25	(3,918.25)	136.00
01-3290-01-000 DOG LICENSES	4,000.00	2,794.00	1,206.00	70.00
01-3290-02-000 MARRIAGE LICENSE FEES	1,000.00	1,629.00	(629.00)	163.00
01-3290-03-000 BOAT REGISTRATIONS	6,000.00	4,993.05	1,006.95	83.00
01-3290-04-000 MISC TOWN CLERK FEES	1,000.00	2,007.50	(1,007.50)	201.00
01-3290-07-000 FRANCHISE FEES COLLECTED	53,000.00	57,018.20	(4,018.20)	108.00
SUBTOTAL LICENSES, PERMITS, FEES	1,101,100.00	1,179,814.33	(78,714.33)	107.00
<u>REVENUE FROM THE FEDERAL GOVERNMENT</u>				
01-3319-03-000 FEMA	40,000.00	40,909.20	(909.20)	102.00
SUBTOTAL FEDERAL GOVERNMENT	40,000.00	40,909.20	(909.20)	102.00
<u>REVENUE FROM THE STATE OF NEW HAMPSHIRE</u>				
01-3352-01-000 ROOMS & MEALS TAX	239,000.00	238,541.16	458.84	100.00
01-3353-01-000 HIGHWAY BLOCK GRANT	137,291.00	143,971.56	(6,680.56)	105.00
01-3359-02-000 MISC. REVENUE -STATE OF NH	114,834.00	233,581.64	(118,747.64)	203.00
01-3359-03-000 FROM OTHER GOVERNMENTS	10,000.00	10,000.00	0.00	100.00
SUBTOTAL STATE	501,125.00	626,094.36	(124,969.36)	125.00
<u>REVENUE FROM CHARGES FOR SERVICES</u>				
01-3401-01-000 TOWN OFFICES	3,000.00	3,903.95	(903.95)	130.00
01-3401-03-000 CEMETERIES	1,250.00	2,500.00	(1,250.00)	200.00
01-3401-04-000 PLANNING BOARD	5,000.00	6,424.00	(1,424.00)	128.00
01-3401-05-000 ZONING BOARD	1,800.00	1,170.00	630.00	65.00
01-3401-06-000 POLICE DEPARTMENT	2,500.00	1,250.00	1,250.00	50.00
01-3401-08-000 AMBULANCE	48,000.00	45,877.43	2,122.57	96.00
01-3401-10-000 HIGHWAY	2,000.00	2,128.00	(128.00)	106.00
01-3401-11-000 SANITATION/RUBBISH/RECYCLE	12,000.00	14,856.22	(2,856.22)	124.00

	<u>2020</u> <u>ANNUAL</u> <u>BUDGET</u>	<u>2020 YTD</u> <u>ACTUAL</u>	<u>BALANCE TO</u> <u>COLLECT</u>	<u>PERCENT</u> <u>COLLECTED</u>
01-3401-12-000 ENFIELD TRANSFER STAT. TKTS	0.00	1,475.00	(1,475.00)	0.00
01-3401-14-000 RECREATION	10,000.00	13,684.00	(3,684.00)	137.00
01-3401-21-000 FARMERS MARKET	0.00	555.00	(555.00)	0.00
01-3401-22-000 OLD HOME DAYS	3,500.00	0.00	3,500.00	0.00
01-3401-23-000 REGIONAL RECREATION	10,000.00	3,983.42	6,016.58	40.00
SUBTOTAL CHARGES FOR SERVICES	99,050.00	97,807.02	1,242.98	99.00
<u>REVENUES FROM MISCELLANEOUS SOURCES</u>				
01-3501-01-000 SALE/LEASE MUN. PROPERTY	3,000.00	5,501.00	(2,501.00)	183.00
01-3502-01-000 INTEREST ON INVESTMENTS	9,000.00	6,955.13	2,044.87	77.00
01-3503-01-000 RENTS OF MUN. PROPERTY	3,500.00	3,125.00	375.00	89.00
01-3503-02-000 BEACH PARKING	0.00	79.00	(79.00)	0.00
01-3506-01-000 INS. DIVIDENDS/REIMBURSMNT	16,000.00	20,494.71	(4,494.71)	128.00
01-3508-02-000 VETERAN PARK DONATIONS	0.00	100.00	(100.00)	0.00
SUBTOTAL MISCELLANEOUS	31,500.00	36,254.84	(4,754.84)	115.00
<u>INTERFUND OPERATING TRANSFERS IN</u>				
01-3913-05-000 TRANSFERS FROM CAPITAL PROJ	139,472.00	0.00	139,472.00	0.00
01-3914-01-000 SEWER	708,888.00	0.00	708,888.00	0.00
01-3914-02-000 WATER	227,806.00	0.00	227,806.00	0.00
01-3914-06-000 TIF	162,246.00	0.00	162,246.00	0.00
01-3916-01-000 TRANSFERS FROM TRUST FUNDS	0.00	249.88	(249.88)	0.00
01-3934-01-000 PROCEEDS – LONG TERM NOTES	190,000.00	0.00	190,000.00	0.00
SUBTOTAL INTERFUND TRANSFERS IN	1,428,412.00	249.88	1,428,162.12	0.00
TOTAL REVENUES EXCLUDING PROPERTY TAXES	3,300,231.00	2,049,997.89	1,250,233.11	62.00
TOTAL GENERAL FUND REVENUES	3,300,231.00	6,126,796.18	(2,826,565.18)	186.00
<u>WATER FUND REVENUES</u>				
<u>REVENUE FROM CHARGES FOR SERVICES</u>				
02-3402-01-000 USER FEES	0.00	190,791.69	(190,791.69)	0.00
02-3402-02-000 LATE CHARGES	0.00	878.39	(878.39)	0.00
02-3402-05-000 WATER HOOKUP FEE	0.00	1,650.00	(1,650.00)	0.00
SUBTOTAL WATER SERVICES	0.00	193,320.08	(193,320.08)	0.00
<u>REVENUES FROM MISCELLANEOUS SOURCES</u>				
02-3509-01-000 MISCELLANEOUS REVENUE	0.00	150.00	(150.00)	0.00
SUBTOTAL MISCELLANEOUS	0.00	150.00	(150.00)	0.00
TOTAL WATER FUND REVENUES	0.00	193,470.08	(193,470.08)	0.00
<u>SEWER FUND REVENUES</u>				
<u>REVENUE FROM THE STATE OF NEW HAMPSHIRE</u>				
03-3359-01-000 2019 WASTEWATER PLANNING	0.00	43,878.96	(43,878.96)	0.00
SUBTOTAL STATE	0.00	43,878.96	(43,878.96)	0.00
<u>REVENUE FROM CHARGES FOR SERVICES</u>				
03-3403-01-000 USER FEES	0.00	609,268.12	(609,268.12)	0.00
03-3403-05-000 SEWER HOOKUP FEE	0.00	3,150.00	(3,150.00)	0.00
SUBTOTAL SEWER SERVICES	0.00	612,418.12	(612,418.12)	0.00

	<u>2020 ANNUAL BUDGET</u>	<u>2020 YTD ACTUAL</u>	<u>BALANCE TO COLLECT</u>	<u>PERCENT COLLECTED</u>
<u>INTERFUND OPERATING TRANSFERS IN</u>				
03-3934-01-000 PROCEEDS – LONG TERM NOTES	75,000.00	0.00	75,000.00	0.00
SUBTOTAL INTERFUND	75,000.00	0.00	75,000.00	0.00
TOTAL SEWER FUND REVENUES	75,000.00	656,297.08	(581,297.08)	875.00
 GRANT FUND REVENUES				
<u>REVENUE FROM THE STATE OF NEW HAMPSHIRE</u>				
04-3359-02-000 DEA GRANT	0.00	1,267.77	(1,267.77)	0.00
04-3359-04-000 POLICE GRANTS - DEA,DWI,STEP	0.00	7,130.58	(7,130.58)	0.00
SUBTOTAL STATE	0.00	8,398.35	(8,398.35)	0.00
 <u>REVENUES FROM MISCELLANEOUS SOURCES</u>				
04-3508-02-000 MASCOMA LAKESIDE PARK	0.00	17,874.50	(17,874.50)	0.00
SUBTOTAL MISCELLANEOUS	0.00	17,874.50	(17,874.50)	0.00
TOTAL GRANT REVENUES	0.00	26,272.85	(26,272.85)	0.00
 CAPITAL PROJECTS FUND REVENUES				
<u>REVENUE FROM THE STATE OF NEW HAMPSHIRE</u>				
05-3359-01-000 CWSRF - DES RT 4A SEWER	0.00	50,335.00	(50,335.00)	0.00
SUBTOTAL STATE	0.00	50,335.00	(50,335.00)	0.00
 <u>REVENUE FROM CHARGES FOR SERVICES</u>				
05-3403-01-000 LVC BETTERMENT REVENUE	0.00	158,425.11	(158,425.11)	0.00
05-3403-02-000 SLC BETTERMENT REVENUE	0.00	30,227.09	(30,227.09)	0.00
SUBTOTAL BETTERMENTS	0.00	188,652.20	(188,652.20)	0.00
 <u>REVENUES FROM MISCELLANEOUS SOURCES</u>				
05-3502-00-000 INTEREST EARNED LVS ACCTS	0.00	2,430.24	(2,430.24)	0.00
SUBTOTAL MISCELLANEOUS	0.00	2,430.24	(2,430.24)	0.00
TOTAL CAPITAL PROJECTS FUND REVENUES	0.00	241,417.44	(241,417.44)	0.00
 TIF DISTRICT FUND REVENUES				
<u>REVENUE FROM THE STATE OF NEW HAMPSHIRE</u>				
06-3359-01-000 PMT FROM STATE	0.00	25,360.00	(25,360.00)	0.00
SUBTOTAL STATE	0.00	25,360.00	(25,360.00)	0.00
TOTAL TIF DISTRICT FUND REVENUES	0.00	25,360.00	(25,360.00)	0.00
 TOTAL ALL FUNDS EXCLUDING PROPERTY TAXES	 3,375,231.00	 3,192,815.34	 182,415.66	 937.00
TOTAL ALL FUNDS	3,375,231.00	7,269,613.63	(3,894,382.63)	1,061.00

*Excludes School and County tax collections

Appropriations & Expense Report - Summary

As of December 31, 2020

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
<u>GENERAL FUND</u>				
<u>GENERAL GOVERNMENT</u>				
EXECUTIVE	212,850.00	234,697.55	(21,847.55)	(10.26)
ELECTION, REG & VITAL STATS	99,085.00	105,346.54	(6,261.54)	(6.32)
FINANCIAL ADMINISTRATION	288,143.00	271,306.83	16,836.17	5.84
REVALUATION OF PROPERTY	34,000.00	34,000.00	0.00	0.00
LEGAL SERVICES	25,000.00	16,822.76	8,177.24	32.71
PERSONNEL ADMINISTRATION	1,176,355.00	1,033,890.78	142,464.22	12.11
PLANNING & ZONING	89,968.00	83,758.83	6,209.17	6.90
GENERAL GOV'T BUILDINGS	171,500.00	133,829.34	37,670.66	21.97
CEMETERIES	7,450.00	4,428.43	3,021.57	40.56
INSURANCE	47,933.00	45,614.00	2,319.00	4.84
OTHER GENERAL GOV'T	20,000.00	27,000.00	(7,000.00)	(35.00)
 <u>PUBLIC SAFETY</u>				
POLICE	711,504.00	660,801.54	50,702.46	7.13
AMBULANCE	157,110.00	127,041.98	30,068.02	19.14
FIRE	146,163.00	127,588.40	18,574.60	12.71
BUILDING INSPECTION	88,598.00	88,322.35	275.65	0.31
EMERGENCY MANAGEMENT	12,500.00	58,789.44	(46,289.44)	(370.32)
OTHER PUBLIC SAFETY	84,000.00	80,974.00	3,026.00	3.60
 <u>HIGHWAYS AND STREETS</u>				
HIGHWAY ADMINISTRATION	637,255.00	587,222.11	50,032.89	7.85
HIGHWAY & STREETS	603,500.00	579,808.26	23,691.74	3.93
STREET LIGHTNING	27,500.00	29,268.99	(1,768.99)	(6.43)
 <u>SANITATION</u>				
SANITATION ADMINISTRATION	39,638.00	42,992.25	(3,354.25)	(8.46)
SOLID WASTE COLLECTION	333,000.00	324,810.29	8,189.71	2.46
SOLID WASTE DISPOSAL	138,100.00	148,691.03	(10,591.03)	(7.67)
 <u>HEALTH</u>				
HEALTH ADMINISTRATION	350.00	619.44	(269.44)	(76.98)
ANIMAL CONTROL	2,000.00	2,000.00	0.00	0.00
 <u>WELFARE</u>				
WELFARE ADMINISTRATION	15,468.00	14,577.41	890.59	5.76
DIRECT ASSISTANCE	23,100.00	5,137.00	17,963.00	77.76
INTERGOVT'L WELFARE PAYMENTS	39,836.00	39,836.00	0.00	0.00
 <u>CULTURE AND RECREATION</u>				
PARKS AND RECREATION	80,315.00	38,121.07	42,193.93	52.54
LIBRARY	172,928.00	154,856.04	18,071.96	10.45
PATRIOTIC PURPOSES	750.00	79.92	670.08	89.34
OTHER CULTURE AND RECREATION	5,260.00	739.69	4,520.31	85.94

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
<u>CONSERVATION</u>				
CONSERVATION ADMINISTRATION	2,725.00	2,336.50	388.50	14.26
<u>COMMUNITY & ECONOMIC DEVELOPMENT</u>				
ECONOMIC DEVELOPMENT	1,000.00	529.53	470.47	47.05
<u>DEBT SERVICE</u>				
PRINCIPAL & INTEREST LONG-TERM NOTES	7,858.00	8,057.27	(199.27)	(2.54)
INTEREST ON TAX ANTICIPATION NOTES	1.00	0.00	1.00	100.00
OTHER DEBT SERVICE CHARGES	1,847.00	1,846.62	0.38	0.02
<u>CAPITAL OUTLAY</u>				
LAND AND IMPROVEMENTS	0.00	2,000.00	(2,000.00)	0.00
MACHINERY, VEHICLES AND EQUIPMENT	0.00	0.00	0.00	0.00
BUILDINGS	0.00	25,055.38	(25,055.38)	0.00
IMPROVEMENTS OTHER	194,655.00	21,029.33	173,625.67	89.20
<u>OPERATING TRANSFERS OUT</u>				
TRANSFERS TO THE CAP RESERVES	448,368.00	448,368.00	0.00	0.00
TRANSFERS TO TRUST FUNDS	30,000.00	30,000.00	0.00	0.00
TOTAL GENERAL FUND	6,177,613.00	5,642,194.90	535,418.10	8.67
<u>WATER FUND</u> ⁽¹⁾				
PERSONNEL ADMINISTRATION	46,531.00	46,419.51	111.49	0.24
ADMINISTRATION	99,182.00	98,470.44	711.56	0.72
WATER SERVICES	45,200.00	38,707.24	6,492.76	14.36
DEBT SERVICE	11,893.00	11,893.56	(0.56)	(0.05)
TRANSFERS TO CAPITAL RESERVE	25,000.00	25,000.00	0.00	0.00
TOTAL WATER FUND	227,806.00	220,490.75	7,315.25	3.21
<u>SEWER FUND</u> ⁽¹⁾				
PERSONNEL ADMINISTRATION	32,198.00	32,486.18	(288.18)	(0.90)
SEWER FUND ADMINISTRATION	65,651.00	64,298.95	1,352.05	2.06
SEWER COLLECTION AND DISPOSAL	570,600.00	560,972.84	9,627.16	1.69
DEBT SERVICE	13,439.00	11,804.74	1,634.26	54.58
CAPITAL OUTLAY	75,000.00	18,363.98	56,636.02	75.51
TRANSFERS TO CAPITAL RESERVE	25,000.00	25,000.00	0.00	0.00
TOTAL SEWER FUND	781,888.00	712,926.69	68,961.31	8.82
<u>GRANT FUND</u> ⁽²⁾				
PERSONNEL ADMINISTRATION	0.00	3,353.33	(3,353.33)	0.00
POLICE GRANTS	0.00	8,662.21	(8,662.21)	0.00
TOTAL GRANT FUND	0.00	12,015.54	(12,015.54)	0.00

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
<u>CAPITAL PROJECTS FUND</u> ⁽³⁾				
LEGAL EXPENSES	0.00	92.00	(92.00)	0.00
DEBT SERVICE	139,472.00	189,807.01	(50,335.01)	(36.09)
CAPITAL OUTLAY - OTHER	0.00	2,600.00	(2,600.00)	(100.00)
TOTAL CAPITAL PROJECTS FUND	139,472.00	192,499.01	(53,027.01)	(38.02)
<u>TIF FUND</u> ⁽⁴⁾				
DEBT SERVICE	162,246.00	187,605.92	(25,359.92)	(15.63)
TOTAL TIF FUND	162,246.00	187,605.92	(25,359.92)	(15.63)
TOTAL ALL FUNDS	7,489,025.00	6,967,732.81	521,292.19	6.96

⁽¹⁾ Supported by user fees

⁽²⁾ Offset by grant funds received

⁽³⁾ Supported by betterment assessments

⁽⁴⁾ Supported by Tax Increment Finance (TIF) District Fund

Appropriations & Expense Report - Detail

As of December 31, 2020

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
GENERAL FUND				
GENERAL GOVERNMENT				
EXECUTIVE				
01-4130-01-115 CONTRACTED SERVICES	0.00	11,455.15	(11,455.15)	0.00
01-4130-01-130 SELECTMEN'S SALARIES	9,000.00	9,000.00	0.00	0.00
01-4130-01-341 TELEPHONE/COMM	1,700.00	1,609.95	90.05	5.30
01-4130-01-390 MEETING/HEARING RECORDS	1,750.00	1,528.50	221.50	12.66
01-4130-01-391 EMPLOYEE SEARCH SERVICES	0.00	13,554.04	(13,554.04)	0.00
01-4130-01-396 INTERNET	5,000.00	5,042.66	(42.66)	(0.85)
01-4130-01-540 RECRUITING/PUBLIC INFO	800.00	514.50	285.50	35.69
01-4130-01-550 PRINTING	5,800.00	5,107.94	692.06	11.93
01-4130-01-560 DUES	1,112.00	5,144.00	(4,032.00)	(362.59)
01-4130-01-580 TRAVEL	1,000.00	144.91	855.09	85.51
01-4130-01-620 OFFICE SUPPLIES	1,200.00	810.92	389.08	32.42
01-4130-01-625 POSTAGE	1,000.00	488.04	511.96	51.20
01-4130-01-670 LAW BOOKS/REFERENCE	300.00	435.09	(135.09)	(45.03)
01-4130-01-690 MISCELLANEOUS	500.00	510.40	(10.40)	(2.08)
01-4130-01-750 NEW EQUIPMENT	2,000.00	22.98	1,977.02	98.85
01-4130-01-810 PROFESSIONAL DEVELOPMENT	2,200.00	379.75	1,820.25	82.74
01-4130-01-990 PRIOR YEAR ENCUMBRANCE	2,595.00	2,594.92	0.08	0.00
01-4130-02-110 EXEC. PERSONNEL	172,393.00	168,328.32	4,064.68	2.36
01-4130-03-130 MODERATOR & ASS'T MOD	2,000.00	2,500.00	(500.00)	(25.00)
01-4130-03-391 TOWN MEETING	2,500.00	5,525.48	(3,025.48)	(121.02)
SUBTOTAL EXECUTIVE	212,850.00	234,697.55	(21,847.55)	(10.26)
ELECTION, REGISTRATION & VITAL STATISTICS				
01-4140-01-110 TOWN CLERK SALARY	56,769.00	60,258.67	(3,489.67)	(6.15)
01-4140-01-112 DEPUTY TOWN CLERK SALARY	17,123.00	17,998.62	(875.62)	(5.11)
01-4140-01-341 TELEPHONE/COMM	600.00	335.54	264.46	44.08
01-4140-01-540 RECRUITING/PUBLIC INFO	200.00	0.00	200.00	100.00
01-4140-01-560 DUES	30.00	20.00	10.00	33.33
01-4140-01-580 TRAVEL	350.00	0.00	350.00	100.00
01-4140-01-620 OFFICE SUPPLIES	1,500.00	1,103.23	396.77	26.45
01-4140-01-625 POSTAGE	3,000.00	4,834.02	(1,834.02)	(61.13)
01-4140-01-630 REPAIRS & SVC CONTRACTS	5,971.00	5,818.00	153.00	2.56
01-4140-01-810 PROFESSIONAL DEVELOPMENT	600.00	55.00	545.00	90.83
01-4140-02-130 SUPERVISORS OF CHECKLIST	3,442.00	3,441.99	0.01	0.00
01-4140-03-112 BALLOT CLERKS	4,000.00	5,861.51	(1,861.51)	(46.54)
01-4140-03-610 ELECTION EXPENSES	5,500.00	5,619.96	(119.96)	(2.18)
SUBTOTAL ELECTION, REG & VITAL STATS	99,085.00	105,346.54	(6,261.54)	(6.32)
FINANCIAL ADMINISTRATION				
01-4150-01-110 FIN. PERSONNEL	117,323.00	117,870.72	(547.72)	(0.47)
01-4150-01-140 OVERTIME - FINANCE	500.00	0.00	500.00	100.00
01-4150-01-340 BANK FEES (STMT CHGS, ETC)	250.00	(105.00)	355.00	142.00

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
01-4150-01-341 TELEPHONE/COMM	800.00	771.72	28.28	3.54
01-4150-01-540 RECRUITING/PUBLIC INFO	150.00	0.00	150.00	100.00
01-4150-01-560 DUES	120.00	85.00	35.00	29.17
01-4150-01-580 TRAVEL	150.00	9.20	140.80	93.87
01-4150-01-610 PRINTED FORMS	4,500.00	2,698.59	1,801.41	40.03
01-4150-01-620 OFFICE SUPPLIES	3,750.00	3,336.74	413.26	11.02
01-4150-01-625 POSTAGE	8,300.00	5,432.19	2,867.81	34.55
01-4150-01-630 REPAIRS & SVC CONTRACTS	17,700.00	16,649.43	1,050.57	5.94
01-4150-01-670 LAW BOOKS/REFERENCES	0.00	20.00	(20.00)	0.00
01-4150-01-690 MISCELLANEOUS	50.00	(402.89)	452.89	905.78
01-4150-01-750 NEW EQUIPMENT	250.00	112.99	137.01	54.80
01-4150-01-810 PROFESSIONAL DEVELOPMENT	250.00	35.00	215.00	86.00
01-4150-01-990 PRIOR YEAR ENCUMBRANCE	400.00	0.00	400.00	100.00
01-4150-02-115 AUDIT	21,000.00	21,582.00	(582.00)	(2.77)
01-4150-03-140 OVERTIME - ASSESSING	250.00	0.00	250.00	100.00
01-4150-03-312 TRANSFERS/DEEDS	3,000.00	1,710.65	1,289.35	42.98
01-4150-03-313 TAX MAPPING	5,900.00	5,900.00	0.00	0.00
01-4150-03-580 TRAVEL - ASSESSING	150.00	149.50	0.50	0.33
01-4150-03-810 PROF DEV - ASSESSING	150.00	0.00	150.00	100.00
01-4150-04-110 TAX COLLECTOR SALARY	39,063.00	41,040.00	(1,977.00)	(5.06)
01-4150-04-112 DEPUTY TAX COLLECTOR	0.00	0.00	0.00	0.00
01-4150-04-140 OVERTIME - TAX COLLECTOR	200.00	93.67	106.33	53.17
01-4150-04-580 TRAVEL - TAX COLLECTOR	150.00	0.00	150.00	100.00
01-4150-04-810 PROF DEV - TAX COLLECTOR	300.00	0.00	300.00	100.00
01-4150-05-130 TREASURER SALARY	9,500.00	9,345.02	154.98	1.63
01-4150-06-343 TOWN OFF HDWARE/SFTWARE	8,508.00	9,969.10	(1,461.10)	(17.17)
01-4150-06-344 DPW HARDWARE & SOFTWARE	7,000.00	5,565.99	1,434.01	20.49
01-4150-06-345 POLICE HDWARE & SOFTWARE	2,200.00	0.00	2,200.00	100.00
01-4150-06-346 MISC TECHNOLOGY	1,500.00	1,663.00	(163.00)	(10.87)
01-4150-06-347 LIBRARY HARDWARE	2,200.00	112.50	2,087.50	94.89
01-4150-06-630 REPAIRS & SVC CONTRACTS	30,000.00	25,884.02	4,115.98	13.72
01-4150-07-130 TRUSTEE OF TRUST FUNDS	1,579.00	1,578.80	0.20	0.01
01-4150-09-690 BUDGET COMMITTEE	1,000.00	198.89	801.11	80.11
SUBTOTAL FINANCIAL ADMINISTRATION	288,143.00	271,306.83	16,836.17	5.84
REVALUATION OF PROPERTY				
01-4152-01-115 CONTRACTED SERVICES	34,000.00	34,000.00	0.00	0.00
SUBTOTAL REVALUATION OF PROPERTY	34,000.00	34,000.00	0.00	0.00
LEGAL SERVICES				
01-4153-01-320 LEGAL ADVICE	12,500.00	8,892.54	3,607.46	28.86
01-4153-02-320 LEGAL DEFENSE	12,500.00	7,930.22	4,569.78	36.56
SUBTOTAL LEGAL SERVICES	25,000.00	16,822.76	8,177.24	32.71
PERSONNEL ADMINISTRATION				
01-4155-01-220 EMPLOYER PAID FICA	88,644.00	96,760.40	(8,116.40)	(9.16)
01-4155-01-225 EMPLOYER PAID MEDICARE	30,538.00	30,565.03	(27.03)	(0.09)
01-4155-01-250 UNEMPLOYMENT COMP. INS	1,070.00	0.00	1,070.00	100.00
01-4155-01-260 WORKERS' COMP INS	66,659.00	58,440.81	8,218.19	12.33
01-4155-01-350 NEW HIRE PHYSICAL/MEDICAL	1,000.00	0.00	1,000.00	100.00

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
01-4155-01-351 DRUG & ALCOHOL TESTING	1,000.00	1,234.00	(234.00)	(23.40)
01-4155-02-210 HEALTH INSURANCE	639,796.00	540,637.53	99,158.47	15.50
01-4155-02-212 DELTA DENTAL	13,459.00	11,076.45	2,382.55	17.70
01-4155-02-215 LIFE/DISABILITY INS	15,188.00	11,534.07	3,653.93	24.06
01-4155-02-230 EMPLOYER PAID NHRS	304,034.00	271,717.22	32,316.78	10.63
01-4155-02-231 EMPLOYER PAID ICMA	13,017.00	11,827.17	1,189.83	9.14
01-4155-02-290 EMPLOYEE/RETIREE TRUST EXP	0.00	(1,232.70)	1,232.70	0.00
01-4155-02-291 HRA ADMIN FEES	1,750.00	1,241.70	508.30	29.05
01-4155-02-292 SECTION 125 FSA ADMIN. FEES	200.00	89.10	110.90	55.45
SUBTOTAL PERSONNEL ADMINISTRATION	1,176,355.00	1,033,890.78	142,464.22	12.11
PLANNING & ZONING				
01-4191-01-110 PLAN BD PERSONNEL	64,918.00	66,290.62	(1,372.62)	(2.11)
01-4191-01-115 CONTRACTED SERVICES	1,000.00	0.00	1,000.00	100.00
01-4191-01-312 FILING MYLARS	300.00	142.81	157.19	52.40
01-4191-01-313 MAPPING	500.00	0.00	500.00	100.00
01-4191-01-341 TELEPHONE/COMM	600.00	310.35	289.65	48.28
01-4191-01-390 MEETING/HEARING RECORDS	800.00	741.74	58.26	7.28
01-4191-01-391 LAKE MONITORING	3,500.00	2,700.00	800.00	22.86
01-4191-01-396 INTERNET	250.00	239.88	10.12	4.05
01-4191-01-540 RECRUITING/PUBLIC INFO	600.00	814.87	(214.87)	(35.81)
01-4191-01-550 PRINTING	300.00	130.45	169.55	56.52
01-4191-01-560 DUES	8,000.00	7,960.23	39.77	0.50
01-4191-01-580 TRAVEL	400.00	370.33	29.67	7.42
01-4191-01-620 OFFICE SUPPLIES	750.00	782.36	(32.36)	(4.31)
01-4191-01-625 POSTAGE	1,000.00	693.00	307.00	30.70
01-4191-01-630 REPAIRS & SVC CONTRACTS	2,500.00	947.00	1,553.00	62.12
01-4191-01-670 LAW BOOKS/REFERENCES	400.00	0.00	400.00	100.00
01-4191-01-810 PROFESSIONAL DEVELOPMENT	700.00	70.00	630.00	90.00
01-4191-02-341 TELEPHONES/COMM	150.00	58.70	91.30	60.87
01-4191-02-390 MEETINGS/HEARING RECORDS	250.00	632.80	(382.80)	(153.12)
01-4191-02-540 RECRUITING/PUBLIC INFO	750.00	439.91	310.09	41.35
01-4191-02-580 TRAVEL	200.00	64.50	135.50	67.75
01-4191-02-620 OFFICE SUPPLIES	750.00	20.73	729.27	97.24
01-4191-02-625 POSTAGE	750.00	348.55	401.45	53.53
01-4191-02-670 BOOKS/MATERIALS	300.00	0.00	300.00	100.00
01-4191-02-810 PROFESSIONAL DEVELOPMENT	300.00	0.00	300.00	100.00
SUBTOTAL PLANNING & ZONING	89,968.00	83,758.83	6,209.17	6.90
GENERAL GOVERNMENT BUILDINGS				
01-4194-01-430 WHITNEY HALL MAINTENANCE	13,000.00	15,651.66	(2,651.66)	(20.40)
01-4194-02-115 CONTRACTED SERVICES	39,000.00	31,916.76	7,083.24	18.16
01-4194-02-410 UTILITIES-ELECTRIC	35,000.00	29,789.65	5,210.35	14.89
01-4194-02-411 HEATING OIL	26,000.00	15,111.31	10,888.69	41.88
01-4194-02-413 WATER/SEWER USAGE	7,000.00	7,371.58	(371.58)	(5.31)
01-4194-02-414 HEATING GAS/PROPANE	21,000.00	10,014.38	10,985.62	52.31
01-4194-02-500 CHEMICAL TOILET RENTAL	4,000.00	2,100.00	1,900.00	47.50
01-4194-03-430 COMMUNITY BLDG. MAINT	10,000.00	3,234.36	6,765.64	67.66
01-4194-03-690 ENERGY COMMITTEE MISC	2,000.00	1,293.81	706.19	35.31
01-4194-04-430 DPW FACILITY MAINTENANCE	10,000.00	12,188.23	(2,188.23)	(21.88)
01-4194-05-430 ENFIELD CENTER TOWN HOUSE	750.00	75.60	674.40	89.92

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
01-4194-07-430 TRANSFER STATION	200.00	0.00	200.00	100.00
01-4194-08-430 RESERVOIRS & DAMS	1,300.00	4,500.00	(3,200.00)	(246.15)
01-4194-09-430 DEPOT STREET AMB BLDG	2,250.00	582.00	1,668.00	74.13
SUBTOTAL GENERAL GOV'T BUILDINGS	171,500.00	133,829.34	37,670.66	21.97
CEMETERIES				
01-4195-01-112 CEMETERY SEXTON	2,400.00	217.28	2,182.72	90.95
01-4195-01-620 OFFICE SUPPLIES	350.00	244.61	105.39	30.11
01-4195-01-650 CEMETERY GROUNDS SUPPLIES	2,200.00	2,916.54	(716.54)	(32.57)
01-4195-01-690 MISCELLANEOUS	0.00	650.00	(650.00)	0.00
01-4195-01-822 SPECIAL PROJECTS	2,500.00	400.00	2,100.00	84.00
SUBTOTAL CEMETERIES	7,450.00	4,428.43	3,021.57	40.56
INSURANCE NOT OTHERWISE ALLOCATED				
01-4196-01-520 PROPERTY-LIABILITY INS	47,932.00	45,614.00	2,318.00	4.84
01-4196-01-523 DEDUCTIBLES	1.00	0.00	1.00	100.00
SUBTOTAL INSURANCE	47,933.00	45,614.00	2,319.00	4.84
OTHER GENERAL GOVERNMENT				
01-4199-01-820 CABLE ACCESS CHANNEL	20,000.00	27,000.00	(7,000.00)	(35.00)
SUBTOTAL OTHER GENERAL GOV'T	20,000.00	27,000.00	(7,000.00)	(35.00)
<u>PUBLIC SAFETY</u>				
POLICE				
01-4210-01-110 POLICE PERSONNEL: FULL TIME	504,172.00	475,892.94	28,279.06	5.61
01-4210-01-112 POLICE PERSONNEL: PT	38,757.00	33,462.81	5,294.19	13.66
01-4210-01-115 CONTRACTED SERVICES	68,000.00	66,457.13	1,542.87	2.27
01-4210-01-140 OVERTIME	21,525.00	15,879.46	5,645.54	26.23
01-4210-01-341 TELEPHONE/COMM	14,000.00	9,952.53	4,047.47	28.91
01-4210-01-350 NEW HIRE PHYSICAL/MEDICAL	1,000.00	85.00	915.00	91.50
01-4210-01-396 INTERNET	2,250.00	2,242.08	7.92	0.35
01-4210-01-540 RECRUITING/PUBLIC INFO	1,500.00	450.98	1,049.02	69.93
01-4210-01-560 DUES	600.00	540.00	60.00	10.00
01-4210-01-580 TRAVEL	100.00	0.00	100.00	100.00
01-4210-01-620 OFFICE SUPPLIES	4,250.00	4,041.67	208.33	4.90
01-4210-01-625 POSTAGE	300.00	75.75	224.25	74.75
01-4210-01-630 REPAIRS & SVC CONTRACTS	5,500.00	6,901.59	(1,401.59)	(25.48)
01-4210-01-635 GASOLINE	20,000.00	12,152.70	7,847.30	39.24
01-4210-01-660 VEHICLE REPAIRS/MAINT	10,000.00	10,441.10	(441.10)	(4.41)
01-4210-01-670 BOOKS/PERIODICALS	500.00	430.00	70.00	14.00
01-4210-01-680 UNIFORMS	5,000.00	4,020.61	979.39	19.59
01-4210-01-681 POLICE HEALTH & SAFETY	1,750.00	1,750.00	0.00	0.00
01-4210-01-690 INVESTIGATIVE FUNDS	2,500.00	339.75	2,160.25	86.41
01-4210-01-750 NEW EQUIPMENT	400.00	6,010.84	(5,610.84)	(1,402.71)
01-4210-01-810 PROFESSIONAL DEVELOPMENT	2,200.00	1,979.00	221.00	10.05
01-4210-01-812 CADET PROGRAM	200.00	0.00	200.00	100.00
01-4210-04-114 TRAINING	4,000.00	3,801.13	198.87	4.97
01-4210-06-110 POLICE REIMBURS PROJECTS	0.00	0.00	0.00	0.00
01-4210-07-430 POLICE FACILITY	3,000.00	3,894.47	(894.47)	(29.82)
SUBTOTAL POLICE	711,504.00	660,801.54	50,702.46	7.13

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
AMBULANCE				
01-4215-01-115 MUTUAL AID AMB SVCS	63,960.00	63,930.00	30.00	0.05
01-4215-02-110 AMB. PERSONNEL	59,000.00	30,773.74	28,226.26	47.84
01-4215-02-115 CONTRACTED SERVICES	4,000.00	3,940.16	59.84	1.50
01-4215-02-341 TELEPHONE/COMM	2,500.00	2,786.70	(286.70)	(11.47)
01-4215-02-350 NEW HIRE PHYSICAL/MEDICAL	400.00	219.75	180.25	45.06
01-4215-02-396 INTERNET	1,100.00	1,079.40	20.60	1.87
01-4215-02-540 RECRUITING/PUBLIC INFO	500.00	0.00	500.00	100.00
01-4215-02-610 SUPPLIES	5,300.00	7,874.63	(2,574.63)	(48.58)
01-4215-02-611 OXYGEN	1,500.00	1,450.67	49.33	3.29
01-4215-02-620 OFFICE SUPPLIES	1,000.00	168.40	831.60	83.16
01-4215-02-630 REPAIRS & SVC CONTRACTS	500.00	0.00	500.00	100.00
01-4215-02-635 GASOLINE	0.00	774.11	(774.11)	0.00
01-4215-02-636 DIESEL FUEL	800.00	0.00	800.00	100.00
01-4215-02-660 VEHICLE REPAIRS/MAINT	1,500.00	3,358.76	(1,858.76)	(123.92)
01-4215-02-680 UNIFORMS AND SAFETY GEAR	2,000.00	2,585.80	(585.80)	(29.29)
01-4215-02-681 AMBULANCE HEALTH & SAFETY	300.00	983.39	(683.39)	(227.80)
01-4215-02-690 MISCELLANEOUS	250.00	510.72	(260.72)	(104.29)
01-4215-02-740 NEW & REPLACEMENT EQUIP	3,000.00	1,450.75	1,549.25	51.64
01-4215-02-810 CONTINUING EDUCATION	9,500.00	5,155.00	4,345.00	45.74
SUBTOTAL AMBULANCE	157,110.00	127,041.98	30,068.02	19.14
FIRE				
01-4220-01-112 FIREFIGHTERS SERVICES	48,500.00	49,088.83	(588.83)	(1.21)
01-4220-01-341 TELEPHONE/COMM	4,000.00	3,715.80	284.20	7.11
01-4220-01-350 NEW HIRE PHYSICAL/MEDICAL	1,000.00	48.25	951.75	95.18
01-4220-01-396 INTERNET	2,300.00	2,158.80	141.20	6.14
01-4220-01-540 RECRUITING/PUBLIC INFO	500.00	0.00	500.00	100.00
01-4220-01-560 DUES	2,500.00	1,932.00	568.00	22.72
01-4220-01-610 SUPPLIES	1,500.00	37.23	1,462.77	97.52
01-4220-01-620 OFFICE SUPPLIES	250.00	64.94	185.06	74.02
01-4220-01-630 REPAIRS & SVC CONTRACTS	7,000.00	4,226.88	2,773.12	39.62
01-4220-01-635 GASOLINE	2,000.00	975.91	1,024.09	51.20
01-4220-01-636 DIESEL FUELS	1,750.00	1,355.39	394.61	22.55
01-4220-01-660 VEHICLE REPAIRS/MAINT	14,000.00	8,117.07	5,882.93	42.02
01-4220-01-680 CLOTHING	14,000.00	10,804.92	3,195.08	22.82
01-4220-01-681 FIRE HEALTH & SAFETY	200.00	232.50	(32.50)	(16.25)
01-4220-01-740 NEW & REPLACEMENT EQUIP	21,000.00	30,028.43	(9,028.43)	(42.99)
01-4220-01-990 PRIOR YEAR ENCUMBRANCE	9,663.00	9,531.68	131.32	1.36
01-4220-04-114 TRAINING	8,000.00	2,078.93	5,921.07	74.01
01-4220-08-430 FIRE STATION BLDG MAINT.	8,000.00	3,190.84	4,809.16	60.11
SUBTOTAL FIRE	146,163.00	127,588.40	18,574.60	12.71
BUILDING INSPECTION				
01-4240-01-110 BUILDING INSP PERSONNEL	82,423.00	84,208.24	(1,785.24)	(2.17)
01-4240-01-341 TELEPHONE	600.00	369.10	230.90	38.48
01-4240-01-396 INTERNET	250.00	239.88	10.12	4.05
01-4240-01-560 DUES	450.00	250.00	200.00	44.44
01-4240-01-580 TRAVEL	1,800.00	1,265.01	534.99	29.72
01-4240-01-610 SUPPLIES	75.00	0.00	75.00	100.00
01-4240-01-620 OFFICE SUPPLIES	200.00	116.93	83.07	41.54

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
01-4240-01-625 POSTAGE	50.00	102.60	(52.60)	(105.20)
01-4240-01-630 REPAIRS & SVCCONTRACTS	2,400.00	1,735.59	664.41	27.68
01-4240-01-670 LAW BOOKS/REFERENCES	200.00	0.00	200.00	100.00
01-4240-01-810 PROFESSIONAL DEVELOPMENT	150.00	35.00	115.00	76.67
SUBTOTAL BUILDING INSPECTION	88,598.00	88,322.35	275.65	0.31
EMERGENCY MANAGEMENT				
01-4290-00-112 PART TIME PERSONNEL	0.00	33,514.37	(33,514.37)	0.00
01-4290-00-610 SUPPLIES	10,000.00	21,775.07	(11,775.07)	(117.75)
01-4290-00-822 SPECIAL PROJECTS	2,500.00	3,500.00	(1,000.00)	(40.00)
SUBTOTAL EMERGENCY MANAGEMENT	12,500.00	58,789.44	(46,289.44)	(370.32)
OTHER PUBLIC SAFETY				
01-4299-02-115 DISPATCH SERVICES	84,000.00	80,974.00	3,026.00	3.60
SUBTOTAL OTHER PUBLIC SAFETY	84,000.00	80,974.00	3,026.00	3.60
<u>HIGHWAYS AND STREETS</u>				
ADMINISTRATION				
01-4311-01-110 PERSONNEL: FULL TIME	494,671.00	487,041.94	7,629.06	1.54
01-4311-01-112 PERSONNEL: PT/SEASONAL	80,054.00	51,876.08	28,177.92	35.20
01-4311-01-115 CONTRACTED SERVICES	1,500.00	1,200.00	300.00	20.00
01-4311-01-140 OVERTIME	37,000.00	24,613.72	12,386.28	33.48
01-4311-01-310 SURVEY & ENGINEERING	5,000.00	6,945.00	(1,945.00)	(38.90)
01-4311-01-341 TELEPHONE/COMM	5,000.00	5,328.63	(328.63)	(6.57)
01-4311-01-350 NEW HIRE PHYSICAL/MEDICAL	150.00	436.25	(286.25)	(190.83)
01-4311-01-396 INTERNET	480.00	479.88	0.12	0.03
01-4311-01-540 RECRUITING/PUBLIC INFO	500.00	380.10	119.90	23.98
01-4311-01-560 DUES	300.00	195.00	105.00	35.00
01-4311-01-580 TRAVEL - HWY ADMIN	600.00	254.76	345.24	57.54
01-4311-01-581 MILEAGE - GROUNDS	750.00	18.98	731.02	97.47
01-4311-01-620 OFFICE SUPPLIES	750.00	556.12	193.88	25.85
01-4311-01-625 POSTAGE	100.00	169.99	(69.99)	(69.99)
01-4311-01-630 REPAIRS & SVCCONTRACTS	800.00	441.23	358.77	44.85
01-4311-01-680 UNIFORMS & SAFETY GEAR	7,000.00	6,805.43	194.57	2.78
01-4311-01-681 HEALTH & SFTY-HWY & GRNDS	400.00	349.00	51.00	12.75
01-4311-01-690 MISCELLANEOUS	200.00	0.00	200.00	100.00
01-4311-01-810 PROF DEV - HWY ADMIN	500.00	0.00	500.00	100.00
01-4311-01-811 PROF DEV - GROUNDS	1,500.00	130.00	1,370.00	91.33
SUBTOTAL HIGHWAY ADMINISTRATION	637,255.00	587,222.11	50,032.89	7.85
HIGHWAYS AND STREETS				
01-4312-01-115 CONTRACTED SERVICES	4,500.00	12,576.71	(8,076.71)	(179.48)
01-4312-01-635 GASOLINE	5,000.00	1,892.43	3,107.57	62.15
01-4312-01-636 DIESEL FUELS	43,000.00	31,977.00	11,023.00	25.63
01-4312-01-660 VEH/EQUIP REPAIRS/MAINT	82,000.00	90,293.04	(8,293.04)	(10.11)
01-4312-01-684 PAVEMENT MAINTENANCE	170,000.00	160,743.49	9,256.51	5.45
01-4312-01-740 NEW & REPLACEMENT EQUIP	10,000.00	10,543.80	(543.80)	(5.44)
01-4312-02-442 EQUIPMENT RENTAL	6,000.00	7,304.38	(1,304.38)	(21.74)
01-4312-02-610 FIELD SUPPLIES	22,500.00	12,032.06	10,467.94	46.52
01-4312-02-681 AGGREGATE & FILL MATERIALS	60,000.00	48,363.58	11,636.42	19.39

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
01-4312-02-683 GRAVEL RD SURFACE TRTMNT	18,000.00	16,489.14	1,510.86	8.39
01-4312-02-684 PUBLIC WORKS MAINTENANCE	8,000.00	4,968.00	3,032.00	37.90
01-4312-02-685 SIGNS & MARKINGS	9,000.00	8,973.56	26.44	0.29
01-4312-02-686 VEG. MGMT - SPECIAL PROJ	10,500.00	10,300.00	200.00	1.90
01-4312-05-610 WINTER SALT AND CHEMICALS	90,000.00	104,064.96	(14,064.96)	(15.63)
01-4312-05-682 WINTER SAND	65,000.00	59,286.11	5,713.89	8.79
SUBTOTAL HIGHWAY & STREETS	603,500.00	579,808.26	23,691.74	3.93
STREET LIGHTNING				
01-4316-03-410 STREET LIGHTING	27,500.00	29,268.99	(1,768.99)	(6.43)
SUBTOTAL STREET LIGHTNING	27,500.00	29,268.99	(1,768.99)	(6.43)
<u>SANITATION</u>				
ADMINISTRATION				
01-4321-01-112 SANITATION PART TIME	33,788.00	41,311.58	(7,523.58)	(22.27)
01-4321-01-140 SANITATION OVERTIME	2,500.00	0.00	2,500.00	100.00
01-4321-01-341	700.00	695.92	4.08	0.58
TELEPHONE/COMMUNICATIONS				
01-4321-01-540 RECRUITING/PUBLIC INFO	500.00	313.59	186.41	37.28
01-4321-01-560 DUES	400.00	324.03	75.97	18.99
01-4321-01-580 TRAVEL	300.00	0.00	300.00	100.00
01-4321-01-625 POSTAGE	550.00	0.00	550.00	100.00
01-4321-01-680 UNIFORMS & SAFETY GEAR	400.00	44.99	355.01	88.75
01-4321-01-681 SANITATION HEALTH & SAFETY	200.00	102.14	97.86	48.93
01-4321-01-810 PROFESSIONAL DEVELOPMENT	300.00	200.00	100.00	33.33
SUBTOTAL SANITATION ADMINISTRATION	39,638.00	42,992.25	(3,354.25)	(8.46)
SOLID WASTE COLLECTION				
01-4323-01-115 MSW CONTRACTS	315,000.00	310,147.66	4,852.34	1.54
01-4323-01-421 MSW HAULING	15,000.00	13,423.28	1,576.72	10.51
01-4323-01-610 SUPPLIES	1,500.00	1,239.35	260.65	17.38
01-4323-01-660 EQUIPMENT REPAIRS/MAINT	1,000.00	0.00	1,000.00	100.00
01-4323-01-740 NEW & REPLACEMENT EQUIP	500.00	0.00	500.00	100.00
SUBTOTAL SOLID WASTE COLLECTION	333,000.00	324,810.29	8,189.71	2.46
SOLID WASTE DISPOSAL				
01-4324-01-421 LANDFILL COSTS	100,000.00	110,941.30	(10,941.30)	(10.94)
01-4324-01-422 LANDFILL TICKETS	2,000.00	1,005.00	995.00	49.75
01-4324-01-610 PAYT (PAY AS YOU THROW)	100.00	(75.00)	175.00	175.00
01-4324-04-421 RECYCLING PROCESSING	32,000.00	33,722.77	(1,722.77)	(5.38)
01-4324-05-115 HHW - HAZARDOUS WASTE	4,000.00	3,096.96	903.04	22.58
SUBTOTAL SOLID WASTE DISPOSAL	138,100.00	148,691.03	(10,591.03)	(7.67)
<u>HEALTH</u>				
ADMINISTRATION				
01-4411-01-390 TESTING/MISC	100.00	335.00	(235.00)	(235.00)
01-4411-01-560 DUES	35.00	45.00	(10.00)	(28.57)
01-4411-01-620 OFFICE SUPPLIES	50.00	68.99	(18.99)	(37.98)
01-4411-01-625 POSTAGE	10.00	1.30	8.70	87.00
01-4411-01-630 REPAIRS & SVC CONTRACTS	120.00	169.15	(49.15)	(40.96)
01-4411-01-810 PROFESSIONAL DEVELOPMENT	35.00	0.00	35.00	100.00
SUBTOTAL HEALTH ADMINISTRATION	350.00	619.44	(269.44)	(76.98)

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
ANIMAL CONTROL				
01-4414-01-690 ANIMAL CONTROL EXPENSE	2,000.00	2,000.00	0.00	0.00
SUBTOTAL ANIMAL CONTROL	2,000.00	2,000.00	0.00	0.00
<u>WELFARE</u>				
WELFARE ADMINISTRATION				
01-4441-01-112 HUMAN SERVICES PERSONNEL	13,568.00	13,813.15	(245.15)	(1.81)
01-4441-01-341 TELEPHONE/COMM	950.00	639.40	310.60	32.69
01-4441-01-580 TRAVEL	300.00	32.86	267.14	89.05
01-4441-01-620 OFFICE SUPPLIES	200.00	41.35	158.65	79.33
01-4441-01-625 POSTAGE	75.00	5.90	69.10	92.13
01-4441-01-670 LAW BOOKS/REFERENCE	75.00	44.75	30.25	40.33
01-4441-01-810 PROFESSIONAL DEVELOPMENT	300.00	0.00	300.00	100.00
SUBTOTAL WELFARE ADMINISTRATION	15,468.00	14,577.41	890.59	5.76
DIRECT ASSISTANCE				
01-4442-01-352 RX & MEDICAL	500.00	0.00	500.00	100.00
01-4442-01-391 RENT	18,000.00	3,137.00	14,863.00	82.57
01-4442-01-392 FOOD/HOUSEHOLD	1,500.00	0.00	1,500.00	100.00
01-4442-01-394 TRANSPORTATION	100.00	0.00	100.00	100.00
01-4442-01-410 UTILITIES - ELECTRIC	1,000.00	0.00	1,000.00	100.00
01-4442-01-411 FUEL	1,000.00	0.00	1,000.00	100.00
01-4442-01-690 MISCELLANEOUS	1,000.00	1,000.00	0.00	0.00
01-4442-01-691 DONATED FUNDS EXPENDED	0.00	1,000.00	(1,000.00)	0.00
SUBTOTAL DIRECT ASSISTANCE	23,100.00	5,137.00	17,963.00	77.76
INTERGOVERNMENTAL WELFARE PAYMENTS				
01-4444-01-830 ADVANCE TRANSIT	5,400.00	5,400.00	0.00	0.00
01-4444-03-830 VNA/VNH	12,440.00	12,440.00	0.00	0.00
01-4444-04-830 SENIOR CITIZENS COUNCIL	8,500.00	8,500.00	0.00	0.00
01-4444-05-830 WISE	2,200.00	2,200.00	0.00	0.00
01-4444-06-830 WEST CENTRAL SERVICES	2,500.00	2,500.00	0.00	0.00
01-4444-07-830 CASA	500.00	500.00	0.00	0.00
01-4444-08-830 PUBLIC HEALTH COUNCIL	3,496.00	3,496.00	0.00	0.00
01-4444-09-830 TRI COUNTY CAP	1,300.00	1,300.00	0.00	0.00
01-4444-10-830 HEADREST	2,000.00	2,000.00	0.00	0.00
01-4444-11-830 SPECIAL NEEDS SUPPORT CTR	1,500.00	1,500.00	0.00	0.00
SUBTOTAL INTERGOVT'L WELFARE PAYMENTS	39,836.00	39,836.00	0.00	0.00
<u>CULTURE AND RECREATION</u>				
PARKS AND RECREATION				
01-4520-01-112 RECREATION PERSONNEL	28,000.00	16,338.73	11,661.27	41.65
01-4520-01-114 TRAINING	1,000.00	0.00	1,000.00	100.00
01-4520-01-115 RECREATION PROGRAMMING	7,750.00	4,114.47	3,635.53	46.91
01-4520-01-341 TELEPHONE	200.00	176.17	23.83	11.92
01-4520-01-350 NEW HIRE PHYSICAL/MEDICAL	400.00	0.00	400.00	100.00
01-4520-01-540 RECRUITING/PUBLIC INFO	2,000.00	1,050.00	950.00	47.50
01-4520-01-580 TRAVEL	200.00	102.35	97.65	48.83
01-4520-01-610 WINTER RECREATION	0.00	1.00	(1.00)	0.00
01-4520-01-680 CLOTHING/UNIFORM REC	700.00	0.00	700.00	100.00
01-4520-01-690 MISCELLANEOUS	250.00	0.00	250.00	100.00

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
01-4520-01-810 PROFESSIONAL DEVELOPMENT	750.00	0.00	750.00	100.00
01-4520-01-812 SUMMER PROGRAM	4,250.00	630.54	3,619.46	85.16
01-4520-02-430 PARK MAINTENANCE	6,500.00	1,525.60	4,974.40	76.53
01-4520-05-430 BEACH MAINTENANCE	750.00	0.00	750.00	100.00
01-4520-08-112 REG REC PERSONNEL	14,565.00	9,638.07	4,926.93	33.83
01-4520-08-115 REG REC PROGRAMMING	13,000.00	4,219.46	8,780.54	67.54
01-4520-08-610 PROGRAMMING SUPPLIES	0.00	324.68	(324.68)	0.00
SUBTOTAL PARKS AND RECREATION	80,315.00	38,121.07	42,193.93	52.54
LIBRARY				
01-4550-01-110 LIBRARY PERSONNEL	106,780.00	108,071.89	(1,291.89)	(1.21)
01-4550-01-112 LIBRARY PERSONNEL: PT	23,500.00	17,101.23	6,398.77	27.23
01-4550-01-341 TELEPHONE/COMM	1,010.00	1,006.62	3.38	0.33
01-4550-01-350 NEW HIRE PHYSICAL/MEDICAL	0.00	48.25	(48.25)	0.00
01-4550-01-390 MEETING/HEARING RECORDS	800.00	0.00	800.00	100.00
01-4550-01-396 INTERNET	920.00	887.76	32.24	3.50
01-4550-01-560 DUES	350.00	234.00	116.00	33.14
01-4550-01-580 TRAVEL	275.00	0.00	275.00	100.00
01-4550-01-620 OFFICE SUPPLIES	1,600.00	1,048.73	551.27	34.45
01-4550-01-625 POSTAGE	425.00	220.46	204.54	48.13
01-4550-01-630 REPAIRS & SVC CONTRACTS	2,940.00	8,804.20	(5,864.20)	(199.46)
01-4550-01-670 BOOKS	26,500.00	12,044.11	14,455.89	54.55
01-4550-01-690 LIBRARY MISCELLANEOUS	350.00	185.88	164.12	46.89
01-4550-01-810 PROFESSIONAL DEVELOPMENT	1,100.00	0.00	1,100.00	100.00
01-4550-01-822 SPECIAL PROJECTS	2,000.00	2,000.00	0.00	0.00
01-4550-01-990 PRIOR YEAR ENCUMBRANCE	2,378.00	2,377.15	0.85	0.04
01-4550-04-115 LIBRARY PROGRAMMING	2,000.00	825.76	1,174.24	58.71
SUBTOTAL LIBRARY	172,928.00	154,856.04	18,071.96	10.45
PATRIOTIC PURPOSES				
01-4583-01-690 PATRIOTIC PURPOSES	750.00	79.92	670.08	89.34
SUBTOTAL PATRIOTIC PURPOSES	750.00	79.92	670.08	89.34
OTHER CULTURE AND RECREATION				
01-4589-02-690 HERITAGE COMM MISC REIMB	500.00	52.01	447.99	89.60
01-4589-03-690 OLD HOME DAYS	3,500.00	0.00	3,500.00	100.00
01-4589-04-112 HISTORICAL RECORDS CLERK	610.00	610.00	0.00	0.00
01-4589-04-610 RECORD PRESERVTN SUPPLIES	200.00	0.00	200.00	100.00
01-4589-04-620 OFFICE SUPPLIES	100.00	17.68	82.32	82.32
01-4589-04-670 BOOKS	350.00	60.00	290.00	82.86
SUBTOTAL OTHER CULTURE AND RECREATION	5,260.00	739.69	4,520.31	85.94
CONSERVATION				
CONSERVATION ADMINISTRATION				
01-4611-02-390 MEETING/HEARING RECORDS	600.00	184.50	415.50	69.25
01-4611-02-560 DUES	350.00	650.00	(300.00)	(85.71)
01-4611-02-610 SUPPLIES	100.00	0.00	100.00	100.00
01-4611-02-620 OFFICE SUPPLIES	50.00	252.00	(202.00)	(404.00)
01-4611-02-625 POSTAGE	25.00	0.00	25.00	100.00
01-4611-02-690 MISCELLANEOUS	100.00	0.00	100.00	100.00

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
01-4611-02-810 PROFESSIONAL DEVELOPMENT	250.00	0.00	250.00	100.00
01-4611-02-930 CONSERVATION FUND	1,250.00	1,250.00	0.00	0.00
SUBTOTAL CONSERVATION ADMINISTRATION	2,725.00	2,336.50	388.50	14.26
<u>COMMUNITY & ECONOMIC DEVELOPMENT</u>				
01-4651-01-540 PUBLIC INFORMATION	500.00	0.00	500.00	100.00
01-4651-01-560 DUES	250.00	350.00	(100.00)	(40.00)
01-4651-01-620 OFFICE SUPPLIES	250.00	179.53	70.47	28.19
SUBTOTAL ECONOMIC DEVELOPMENT	1,000.00	529.53	470.47	47.05
<u>DEBT SERVICE</u>				
LONG-TERM BONDS & NOTES				
01-4711-01-980 PRINCIPAL EXPENSE	7,060.00	7,259.53	(199.53)	(2.83)
01-4721-01-981 LONG TERM INT. NOTES/BOND	798.00	797.74	0.26	0.03
SUBTOTAL PRINCIPAL/INT LONG-TERM NOTES	7,858.00	8,057.27	(199.27)	(2.54)
INTEREST ON TAX ANTICIPATION NOTES				
01-4723-01-981 TAX ANTICIPATION INTEREST	1.00	0.00	1.00	100.00
SUBTOTAL INT ON TAX ANTICIPATION NOTES	1.00	0.00	1.00	100.00
OTHER DEBT SERVICE CHARGES				
01-4790-03-991 LOAN FEES	1,847.00	1,846.62	0.38	0.02
SUBTOTAL OTHER DEBT SERVICE CHARGES	1,847.00	1,846.62	0.38	0.02
<u>CAPITAL OUTLAY</u>				
LAND AND IMPROVEMENTS				
01-4901-00-730 MASCOMA LAKESIDE PARK	0.00	2,000.00	(2,000.00)	0.00
SUBTOTAL LAND AND IMPROVEMENTS	0.00	2,000.00	(2,000.00)	0.00
MACHINERY, VEHICLES AND EQUIPMENT	0.00	0.00	0.00	0.00
BUILDINGS				
01-4903-00-310 BLDG ARCHITECTURE & DESIGN	0.00	1,450.40	(1,450.40)	0.00
01-4903-01-720 WHITNEY HALL IMPROVMNT	0.00	(1,237.01)	1,237.01	0.00
01-4903-03-720 COMM BLDG IMPROVMNT	0.00	2,891.99	(2,891.99)	0.00
01-4903-05-720 ENFIELD CENTER TOWN HOUSE	0.00	20,000.00	(20,000.00)	0.00
01-4903-07-720 POLICE BUILDING IMPROVMNT	0.00	1,950.00	(1,950.00)	0.00
SUBTOTAL BUILDINGS	0.00	25,055.38	(25,055.38)	0.00
IMPROVEMENTS OTHER				
01-4909-00-734 SOFTWARE/TECHNOLOGY	0.00	11,013.00	(11,013.00)	0.00
01-4909-00-737 BRIDGES & CULVERTS	150,000.00	0.00	150,000.00	100.00
01-4909-00-738 PEDESTRIAN WAYS	40,000.00	0.00	40,000.00	100.00
01-4909-01-990 PRIOR YEAR ENCUMBRANCE	4,655.00	4,730.00	(75.00)	(1.61)
01-4909-07-740 POLICE EQUIPMENT	0.00	5,286.33	(5,286.33)	0.00
SUBTOTAL IMPROVEMENTS OTHER	194,655.00	21,029.33	173,625.67	89.20
TRANSFERS TO THE CAPITAL RESERVE FUNDS				
01-4915-00-930 TRANSFER-CIP CRF	448,368.00	448,368.00	0.00	0.00
SUBTOTAL TRANSFERS TO THE CAP RESERVES	448,368.00	448,368.00	0.00	0.00

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
TRANFERS TO TRUST AND AGENCY FUNDS				
01-4916-00-292 EMPLOYEE & RETIREE TRUST	30,000.00	30,000.00	0.00	0.00
SUBTOTAL TRANFERS TO TRUST FUNDS	30,000.00	30,000.00	0.00	0.00
TOTAL GENERAL FUND	6,177,613.00	5,642,194.90	535,418.10	8.67

WATER FUND ⁽¹⁾

PERSONNEL ADMINISTRATION

02-4155-01-220 EMPLOYER PAID FICA	4,591.00	3,651.49	939.51	20.46
02-4155-01-225 EMPLOYER PAID MEDICARE	1,074.00	0.00	1,074.00	100.00
02-4155-01-250 UNEMPLOYMENT COMP. INS	26.00	0.00	26.00	100.00
02-4155-01-260 WORKERS' COMP INS	1,597.00	0.00	1,597.00	100.00
02-4155-02-210 HEALTH INSURANCE	29,745.00	35,870.43	(6,125.43)	(20.59)
02-4155-02-212 DELTA DENTAL	445.00	465.80	(20.80)	(4.67)
02-4155-02-215 LIFE/DISABILITY INS	417.00	0.00	417.00	100.00
02-4155-02-230 EMPLOYER PAID RETIRE-NHRS	8,495.00	6,431.79	2,063.21	24.29
02-4155-02-231 EMPLOYER PAID ICMA	141.00	0.00	141.00	100.00
SUBTOTAL PERSONNEL ADMINISTRATION	46,531.00	46,419.51	111.49	0.24

ADMINISTRATION

02-4331-01-110 SALARIES AND WAGES	70,052.00	74,843.52	(4,791.52)	(6.84)
02-4331-01-140 OVERTIME	4,000.00	3,650.98	349.02	8.73
02-4331-01-341 TELEPHONE/COMM	500.00	452.88	47.12	9.42
02-4331-01-342 TELEMETRY/SCADA	3,000.00	2,378.32	621.68	20.72
02-4331-01-391 DIGSAFE	200.00	139.00	61.00	30.50
02-4331-01-396 INTERNET	480.00	479.88	0.12	0.03
02-4331-01-540 RECRUITING/PUBLIC INFO	400.00	85.10	314.90	78.73
02-4331-01-560 DUES	350.00	922.30	(572.30)	(163.51)
02-4331-01-580 TRAVEL	200.00	95.16	104.84	52.42
02-4331-01-620 OFFICE SUPPLIES	300.00	433.98	(133.98)	(44.66)
02-4331-01-625 POSTAGE	800.00	1,341.41	(541.41)	(67.68)
02-4331-01-630 REPAIRS & SVC CONTRACTS	2,000.00	1,473.59	526.41	26.32
02-4331-01-680 UNIFORMS & SAFETY GEAR	500.00	627.67	(127.67)	(25.53)
02-4331-01-681 WATER DEPT HEALTH & SAFETY	100.00	0.00	100.00	100.00
02-4331-01-810 PROFESSIONAL DEVELOPMENT	800.00	649.00	151.00	18.88
02-4331-01-990 TAXES	3,500.00	32.00	3,468.00	99.09
02-4331-03-412 WATER QUALITY MONITORING	12,000.00	10,865.65	1,134.35	9.45
SUBTOTAL ADMINISTRATION	99,182.00	98,470.44	711.56	0.72

WATER SERVICES

02-4332-01-115 CONTRACTED SERVICES	500.00	0.00	500.00	100.00
02-4332-01-410 ELECTRICAL UTILITIES	15,000.00	13,526.47	1,473.53	9.82
02-4332-01-414 HEATING GAS	1,000.00	0.00	1,000.00	100.00
02-4332-01-430 BUILDING MAINTENANCE	500.00	372.86	127.14	25.43
02-4332-01-442 EQUIPMENT RENTAL	1,000.00	0.00	1,000.00	100.00
02-4332-01-610 SUPPLIES	2,500.00	1,227.58	1,272.42	50.90
02-4332-01-612 WATER TREATMENT	200.00	0.00	200.00	100.00
02-4332-01-635 GASOLINE	1,000.00	943.11	56.89	5.69
02-4332-01-650 GROUNDS & EASEMENT MAINT	1,000.00	1,759.98	(759.98)	(76.00)

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
02-4332-01-660 VEH/EQUIP REPAIRS/MAINT	500.00	836.38	(336.38)	(67.28)
02-4332-01-740 NEW & REPLACEMENT EQUIP	2,000.00	2,123.30	(123.30)	(6.17)
02-4332-02-613 METERS/BACKFLOW PREV	5,000.00	7,195.07	(2,195.07)	(43.90)
02-4332-03-430 DIST SYSTEM/HYDRANT MAINT	5,000.00	2,231.54	2,768.46	55.37
02-4332-03-431 PRODUCTION/STORAGE MAINT	10,000.00	8,490.95	1,509.05	15.09
SUBTOTAL WATER SERVICES	45,200.00	38,707.24	6,492.76	14.36
DEBT SERVICE				
02-4711-00-980 PRINCIPAL EXPENSE	10,814.00	10,814.24	(0.24)	0.00
02-4721-00-981 INT-LONG TERM NOTES	699.00	699.23	(0.23)	(0.03)
02-4790-00-991 LOAN FEES	380.00	380.09	(0.09)	(0.02)
SUBTOTAL DEBT SERVICE	11,893.00	11,893.56	(0.56)	(0.05)
02-4915-00-930 TO CAPITAL RESERVE	25,000.00	25,000.00	0.00	0.00
TOTAL WATER FUND	227,806.00	220,490.75	7,315.25	3.21

SEWER FUND ⁽¹⁾

PERSONNEL ADMINISTRATION

03-4155-01-220 EMPLOYER PAID FICA	3,318.00	2,624.33	693.67	20.91
03-4155-01-225 EMPLOYER PAID MEDICARE	776.00	0.00	776.00	100.00
03-4155-01-250 UNEMPLOYMENT COMP INS	19.00	0.00	19.00	100.00
03-4155-01-260 WORKERS' COMP INS	1,180.00	0.00	1,180.00	100.00
03-4155-02-210 HEALTH INSURANCE	20,066.00	24,986.31	(4,920.31)	(24.52)
03-4155-02-212 DELTA DENTAL	319.00	329.33	(10.33)	(3.24)
03-4155-02-215 LIFE/DISABILITY INS	309.00	0.00	309.00	100.00
03-4155-02-230 EMPLOYER PAID NHRS	6,117.00	4,546.21	1,570.79	25.68
03-4155-02-231 EMPLOYER PAID ICMA	94.00	0.00	94.00	100.00
SUBTOTAL PERSONNEL ADMINISTRATION	32,198.00	32,486.18	(288.18)	(0.90)

ADMINISTRATION

03-4321-01-110 SALARIES AND WAGES	51,011.00	54,567.49	(3,556.49)	(6.97)
03-4321-01-140 OVERTIME	2,500.00	2,433.96	66.04	2.64
03-4321-01-341 TELEPHONE/COMM	500.00	452.88	47.12	9.42
03-4321-01-342 TELEMETRY/SCADA	6,000.00	2,959.80	3,040.20	50.67
03-4321-01-391 DIGSAFE	200.00	45.67	154.33	77.17
03-4321-01-396 INTERNET	240.00	239.88	0.12	0.05
03-4321-01-540 RECRUITING/PUBLIC INFO	200.00	30.60	169.40	84.70
03-4321-01-560 DUES	200.00	0.00	200.00	100.00
03-4321-01-580 TRAVEL	200.00	91.73	108.27	54.14
03-4321-01-620 OFFICE SUPPLIES	300.00	158.27	141.73	47.24
03-4321-01-625 POSTAGE	1,000.00	1,217.34	(217.34)	(21.73)
03-4321-01-630 REPAIRS & SVC CONTRACTS	2,000.00	1,473.59	526.41	26.32
03-4321-01-680 UNIFORMS & SAFETY GEAR	600.00	627.74	(27.74)	(4.62)
03-4321-01-681 SEWER DEPT HEALTH & SAFETY	100.00	0.00	100.00	100.00
03-4321-01-810 PROFESSIONAL DEVELOPMENT	600.00	0.00	600.00	100.00
SUBTOTAL SEWER FUND ADMINISTRATION	65,651.00	64,298.95	1,352.05	2.06

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
SEWER COLLECTION AND DISPOSAL				
03-4326-01-115 CONTRACTED SERVICES	500.00	0.00	500.00	100.00
03-4326-01-310 SURVEY & ENGINEERING	4,000.00	0.00	4,000.00	100.00
03-4326-01-410 ELECTRICAL UTILITIES	15,000.00	13,292.74	1,707.26	11.38
03-4326-01-414 HEATING GAS	300.00	0.00	300.00	100.00
03-4326-01-430 COLLECTION SYSTEM MAINT	25,000.00	29,614.21	(4,614.21)	(18.46)
03-4326-01-431 PUMP STATION MAINTENANCE	15,000.00	9,701.30	5,298.70	35.32
03-4326-01-442 EQUIPMENT RENTAL	300.00	0.00	300.00	100.00
03-4326-01-610 SUPPLIES	2,000.00	706.67	1,293.33	64.67
03-4326-01-612 ODOR CONTROL	2,400.00	6,237.09	(3,837.09)	(159.88)
03-4326-01-613 WATER METERS	2,000.00	2,157.56	(157.56)	(7.88)
03-4326-01-635 GASOLINE	1,000.00	943.11	56.89	5.69
03-4326-01-636 DIESEL FUEL	100.00	154.95	(54.95)	(54.95)
03-4326-01-650 GROUNDS & EASEMENT MAINT	1,000.00	800.00	200.00	20.00
03-4326-01-660 VEH/EQUIP REPAIRS/MAINT	500.00	96.70	403.30	80.66
03-4326-01-740 NEW & REPLACEMENT EQUIP	1,500.00	7,666.10	(6,166.10)	(411.07)
03-4326-03-413 WASTEWATER TREATMENT	500,000.00	489,602.41	10,397.59	2.08
SUBTOTAL SEWER COLLECTION AND DISPOSAL	570,600.00	560,972.84	9,627.16	1.69
DEBT SERVICE				
03-4711-00-980 PRINCIPAL EXPENSE	8,371.00	8,571.38	(200.38)	(2.39)
03-4721-00-981 INT LONGTERM NOTES/BONDS	3,221.00	1,386.74	1,834.26	56.95
03-4790-00-991 LOAN FEES	1,847.00	1,846.62	0.38	0.02
SUBTOTAL DEBT SERVICE	13,439.00	11,804.74	1,634.26	54.58
CAPITAL OUTLAY				
03-4909-00-730 WASTEWATER PLANNING	75,000.00	18,363.98	56,636.02	75.51
SUBTOTAL CAPITAL OUTLAY	75,000.00	18,363.98	56,636.02	75.51
03-4915-00-930 TO CAPITAL RESERVE	25,000.00	25,000.00	0.00	0.00
TOTAL SEWER FUND	781,888.00	712,926.69	68,961.31	8.82
GRANT FUND ⁽²⁾				
PERSONNEL ADMINISTRATION				
04-4155-02-210 HEALTH INSURANCE	0.00	3,278.56	(3,278.56)	0.00
04-4155-02-212 DELTA DENTAL	0.00	74.77	(74.77)	0.00
SUBTOTAL PERSONNEL ADMINISTRATION	0.00	3,353.33	(3,353.33)	0.00
POLICE GRANTS				
04-4210-02-822 DWI, STEP OTHER PD GRANTS	0.00	8,218.35	(8,218.35)	0.00
04-4210-02-824 DEA GRANT	0.00	443.86	(443.86)	0.00
SUBTOTAL POLICE GRANTS	0.00	8,662.21	(8,662.21)	0.00
TOTAL GRANT FUND	0.00	12,015.54	(12,015.54)	0.00
CAPITAL PROJECTS FUND ⁽³⁾				
LEGAL EXPENSES				
05-4153-01-322 LEGAL SERVICES LAKEVIEW	0.00	92.00	(92.00)	0.00
SUBTOTAL LEGAL EXPENSES	0.00	92.00	(92.00)	0.00

	<u>2020</u> <u>BUDGET</u>	<u>YTD</u> <u>ACTUAL</u>	<u>BALANCE</u> <u>REMAINING</u>	<u>% BALANCE</u> <u>REMAINING</u>
DEBT SERVICE				
05-4711-00-980 4A SEWER EXT SRF PRINCIPAL	55,661.00	84,351.93	(28,690.93)	(51.55)
05-4711-01-980 4A SEWER EXT USDA PRINC	31,496.00	53,139.92	(21,643.92)	(68.72)
05-4721-00-981 4A SEWER EXT SRF INTEREST	27,155.00	27,155.03	(0.03)	0.00
05-4721-01-981 4A SEWER EXT USDA INTEREST	25,160.00	25,160.13	(0.13)	0.00
SUBTOTAL DEBT SERVICE	139,472.00	189,807.01	(50,335.01)	(36.09)
CAPITAL OUTLAY - OTHER				
05-4909-00-731 ROUTE 4A SEWER EXTENSION	0.00	2,600.00	(2,600.00)	(100.00)
SUBTOTAL CAPITAL OUTLAY - OTHER	0.00	2,600.00	(2,600.00)	(100.00)
TOTAL CAPITAL PROJECTS FUND	139,472.00	192,499.01	(53,027.01)	(38.02)
<u>TIF FUND</u> ⁽⁴⁾				
DEBT SERVICE				
06-4711-00-980 PRINCIPAL EXPENSE	82,366.00	107,758.83	(25,392.83)	(30.83)
06-4721-00-981 LONG TERM INT. NOTES/BONDS	79,880.00	79,847.09	32.91	0.04
SUBTOTAL DEBT SERVICE	162,246.00	187,605.92	(25,359.92)	(15.63)
SUBTOTAL TIF FUND	162,246.00	187,605.92	(25,359.92)	(15.63)
TOTAL ALL FUNDS	7,489,025.00	6,967,732.81	521,292.19	6.96

(1) Supported by user fees

(2) Offset by grant funds received

(3) Supported by betterment assessments

(4) Supported by Tax Increment Finance (TIF) District Fund

Report of Treasurer's Accounts

As of December 31, 2020

Account Balances as of January 1, 2020		
Checking/Sweep	\$5,938,074.65	
EFTPS Savings	\$2,514.61	
NH Public Deposit Investment Pool	\$264,851.09	
Town Clerk Account	\$36,313.71	
DEA Funds	\$1,267.64	
Total in Accounts		\$6,243,021.70
Received from Departments:		
Town Clerk:	\$1,018,609.58	
Tax & Water Sewer:	\$16,514,566.23	
Selectmen:	\$896,986.34	
Total Received from Departments		\$18,430,162.15
Other Transfers/Deposits		
Voids	\$18,060.01	
Town Clerk Account	\$1,460,762.77	
Miscellaneous Credits	\$835,329.26	
Total Other Transfers/Deposits		\$2,314,152.04
EFTPS to Gov't: AP/Payroll	(\$17,787,857.30)	
Town Clerk Account Transfers	(\$1,429,856.37)	
Miscellaneous Debits/Debit Memos	(\$254,404.34)	
DEA Account Closing	(1,267.77)	
Total Expenditures		(\$19,473,385.78)
Interest:		
DEA	\$0.13	
NH Public Deposit Investment Pool	\$1,660.00	
EFTPS Savings	\$0.56	
Checking/Sweep	\$5,584.67	
Total Interest		\$7,245.36
Balance as of 12/31/2019		\$7,521,195.47
Bank Balances		
Checking/Sweep	\$8,254,281.94	
Outstanding Sweep Debit	\$1,138.02	
EFTPS Savings	\$2,515.17	
NH Public Deposit Investment Pool	\$266,511.09	
Town Clerk Account	\$67,220.11	
DEA Funds	\$0.00	
Less Outstanding Checks	(\$1,070,470.86)	
Total in Accounts		\$7,521,195.47

Funds Held by Treasurer

As of December 31, 2020

Electronic Funds Tax Payment System Account

Established June 5, 1997

Cash on hand January 1, 2020	\$2,514.61
Deposits	\$496,386.11
Withdrawals	(\$496,386.11)
Interest	\$0.56
Balance as of December 31, 2020	\$2,515.17

Conservation Fund

Established January 10, 1992

Cash on hand January 1, 2020	\$9,878.16
Deposits	\$0.00
Withdrawals	(\$0.00)
Interest	\$1.75
Balance as of December 31, 2020	\$9,879.91

Escrow Accounts

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

Account	Beginning Balance	Deposits	Interest	Withdrawals	Ending Balance
Evenchance Development	\$5,004.39	\$0.00	\$0.89	\$0.00	\$5,005.28
Ironman Development	\$240.74	\$0.00	\$0.04	\$0.00	\$240.78
Lapan Development	\$2,676.67	\$0.00	\$0.48	\$0.00	\$2,677.15
Shaker Bridge Theatre	\$2,002.24	\$0.00	\$0.35	\$0.00	\$2,002.59
NH Rt 4A Sewer Project	\$270,082.52	\$221,546.73	\$2,430.24	\$56,656.00	\$437,403.49



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: 2019	Year: 2018	Year: 2017	
Property Taxes	3110		\$532,301.54			
Resident Taxes	3180					
Land Use Change Taxes	3120		\$4,300.00			
Yield Taxes	3185		\$264.12			
Excavation Tax	3187		\$238.90			
Other Taxes	3189		\$41,487.34	\$2,963.54		\$323.09
Property Tax Credit Balance		(\$9,270.41)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	2019	Prior Levies	
Property Taxes	3110	\$15,167,854.11			
Resident Taxes	3180				
Land Use Change Taxes	3120	\$12,798.00			
Yield Taxes	3185	\$20,207.20			
Excavation Tax	3187	\$469.80			
Other Taxes	3189	\$995,656.27	\$235,276.60		

Overpayment Refunds	Account	Levy for Year of this Report	2019	2018	2017
Property Taxes	3110	\$15,040.71			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$5,212.76	\$23,208.33	\$228.80	\$16.12
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$16,207,968.44	\$837,076.83	\$3,192.34	\$339.21



Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2019	2018	2017
Property Taxes	\$14,592,861.07	\$365,615.57		
Resident Taxes				
Land Use Change Taxes	\$12,798.00	\$4,300.00		
Yield Taxes	\$18,325.78	\$264.12		
Interest (Include Lien Conversion)	\$5,187.76	\$19,530.33		
Penalties	\$25.00	\$3,678.00	\$228.80	\$16.12
Excavation Tax	\$208.31	\$238.90		
Other Taxes	\$924,400.61	\$259,260.93	\$2,379.31	\$220.42
Conversion to Lien (Principal Only)		\$180,971.89		
Discounts Allowed				
Abatements Made	Levy for Year of this Report	Prior Levies		
		2019	2018	2017
Property Taxes	\$3,714.69	\$2,324.50		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes	\$21,208.54	\$892.59		
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		
		2019	2018	2017
Property Taxes	\$599,759.27			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$1,881.42			
Excavation Tax	\$261.49			
Other Taxes	\$50,047.12		\$584.23	\$102.67
Property Tax Credit Balance	(\$22,710.62)			
Other Tax or Charges Credit Balance				
Total Credits	\$16,207,968.44	\$837,076.83	\$3,192.34	\$339.21

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$629,925.58
Total Unredeemed Liens (Account #1110 - All Years)	\$310,519.87



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2019	Year: 2018	Year: 2017
Unredeemed Liens Balance - Beginning of Year			\$143,582.50	\$124,112.42
Liens Executed During Fiscal Year		\$192,654.45		
Interest & Costs Collected (After Lien Execution)		\$1,739.53	\$9,730.17	\$25,990.90
Total Debits	\$0.00	\$194,393.98	\$153,312.67	\$150,103.32

Summary of Credits

	Last Year's Levy	Prior Levies		
		2019	2018	2017
Redemptions		\$41,083.37	\$37,305.05	\$71,441.08
Interest & Costs Collected (After Lien Execution) #3190		\$1,739.53	\$9,730.17	\$25,990.90
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$151,571.08	\$106,277.45	\$52,671.34
Total Credits	\$0.00	\$194,393.98	\$153,312.67	\$150,103.32

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$629,925.58
Total Unredeemed Liens (Account #1110 -All Years)	\$310,519.87



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

01-04-2021

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.

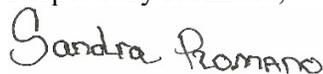
Wendy Huntley Tax Collector
Preparer's Signature and Title

Town Clerk's Report

As of December 31, 2020

Motor Vehicle Permits (6547 issued)		\$1,074,024.49
Municipal Agent Fees--Validation Decals (6623)		19,869.00
Municipal Agent Fees--Title Applications (1237)		2,474.00
UCC Filings (108)		1,620.00
Dog Licenses:		3,853.00
Licenses (558)	\$3,399.00	
Group Licenses (5)	125.00	
Late Penalties	54.00	
Violation Fines	275.00	
Marriage Licenses & Civil Unions (56)		1,400.00
Vital Record Certificates (404)		2,725.00
Mail Fee (1,068)		1,069.00
Boat Permits (232)		3,101.15
Boat Agent fees (332)		1,660.00
Boat Clerk Fees (232)		232.00
Miscellaneous		9.84
Candidate Filing Fees (1)		2.00
Checklist Copies (10)		385.50
Utility Pole Licenses (0)		0.00
Total Receipts		<u>\$1,112,424.98</u>
Remitted to State:		\$3,826.00
Dog License Fees	\$1,286.00	
Vital Record Certificate Fees	2,540.00	
Refunds		129.00
Net Receipts		<u>\$1,108,469.98</u>

Respectfully submitted,



Sandra Romano
Town Clerk

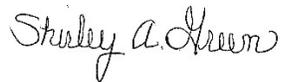
Enfield Library Trustees – Treasurer’s Report

As of December 31, 2020

Ending Balance - 12/31/2019		
Insured Cash Sweep		\$96,936.42
Mascoma Bank		
Checking	100.00	
Building Fund (savings)	22,661.16	
Building Fund CD	335,160.57	
	<u>357,921.73</u>	
Beginning Balance - 1/1/2020		<u>454,858.15</u>
Deposits - 2020		
Mascoma Bank (checking)	2,480.70	
Building Fund (savings)	4,960.00	
2019 Trust Fund Distribution	980.99	
	<u>8,421.69</u>	
Interest - 2020		
Mascoma Bank		
Building Fund (savings)	4.25	
Building Fund CD	4,720.15	
Insured Cash Sweep	708.64	
	<u>5,433.04</u>	
Expenses - 2020		
Mascoma Bank (checking)		
Billings Farm & Museum Pass	200.00	
VINS Annual Membership	150.00	
Subscriptions	29.96	
State Parks Pass	105.00	
Town of Enfield – ½ of Whitney Hall Historic Assessment	1,651.00	
Evelyn Crate Fund -	72.60	
GCSC Enfield Meals on Wheels Book Give-aways		
“Share the Joy of Reading” Brochure	135.00	
MVRHS Senior Short Story Contest	500.00	
Enfield Village School – Reading Program	100.00	
Little Free Library (2) reimbursement for building materials	195.16	
Little Free Library plaques	166.07	
Holiday Gift Books - EVS Families	990.51	
	<u>4,295.30</u>	

Ending Balance - 12/31/2020		
Insured Cash Sweep		96,811.45
Mascoma Bank		
Checking	100.00	
Building Fund (savings)	27,625.41	
Building Fund CD	339,880.72	
	<u>367,606.13</u>	
Total on hand - 12/31/2020		<u>464,417.58</u>

Note: Trustees consolidated several accounts (Citizens Bank, Trust Fund CDs, and Mascoma Bank checking and savings accounts) to a higher interest bearing Insured Cash Sweep (ICS).



Shirley A. Green
Treasurer

Report of Trusts & Capital Reserves

Town of Enfield												
Trust and Capital Reserve Funds												
as of December 31, 2020												
Date of Creation	Name of Trust Fund	PRINCIPAL				INCOME				Grand		
		Balance Beginning Year	Expended During Period	Balance End of Period	Additions/ New Funds Created	Balance Beginning Year	Income During Period	Expended/ Received During Period	Balance End of Period			
	COMMON TRUST FUNDS											
	CEMETERIES											
	OAK GROVE CEMETERY											
1914	TF/OGC Emeline P. Barnes	250.00	-	250.00	-	3.70	1.35	(3.70)	1.35			251.35
1924	TF/OGC Fannie G. Humtoon	100.00	-	100.00	-	1.48	0.54	(1.48)	0.54			100.54
1946	TF/OGC Charles W. Sweeney	100.00	-	100.00	-	1.48	0.54	(1.48)	0.54			100.54
1918	TF/OGC Alice P. Webster	100.00	-	100.00	-	1.48	0.54	(1.48)	0.54			100.54
1910	TF/OGC Abram L. Williams	300.00	-	300.00	-	4.44	1.62	(4.44)	1.62			301.62
1985	TF/OGC Lee V. Hardy	1,500.00	-	1,500.00	-	22.21	8.08	(22.21)	8.08			1,508.08
1987	TF/OGC Samuel L. Williams	1,500.00	-	1,500.00	-	22.21	8.08	(22.21)	8.08			1,508.08
1987	TF/OGC Frank B. Williams	1,500.00	-	1,500.00	-	22.21	8.08	(22.21)	8.08			1,508.08
1987	TF/OGC Loveloy - Parker	1,500.00	-	1,500.00	-	22.21	8.08	(22.21)	8.08			1,508.08
	Total Oak Grove	6,850.00	-	6,850.00	-	101.42	36.91	(101.42)	36.91			6,886.91
	FOLLANSBEE CEMETERY											
1918	TF/FC Louisa Gove	100.00	-	100.00	-	1.48	0.54	(1.48)	0.54			100.54
	TOWN CEMETERY											
1902	TF/TC Mary A. Dennison	200.00	-	200.00	-	2.96	1.08	(2.96)	1.08			201.08
1924	TF/TC George W. Johnson	1,691.59	-	1,691.59	-	25.04	9.11	(25.04)	9.11			1,700.70
1939	TF/TC Ebenezer Little	100.00	-	100.00	-	1.48	0.54	(1.48)	0.54			100.54
1931	TF/TC Mark A. Purmort	100.00	-	100.00	-	1.48	0.54	(1.48)	0.54			100.54
1983	TF/TC George Roberts	329.72	-	329.72	-	4.88	1.78	(4.88)	1.78			331.50
	Total Town	2,421.31	-	2,421.31	-	35.84	13.05	(35.84)	13.05			2,434.36

		PRINCIPAL					INCOME					Grand	
	LAKEVIEW CEMETERY												
1960	TF/LC Perley C. & Rose Ward	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1964	TF/LC G. Ronca & E. Bushee	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1965	TF/LC Johnson & Cummings	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
	Total Lakeview	300.00	-	-	300.00	4.44	1.62	(4.44)	1.62			1.62	301.62
	GEORGE HILL CEMETERY												
1930	TF/GHC Emma Andrews	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1955	TF/GHC Chase & Heath	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1945	TF/GHC Florence Davis	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1915	TF/GHC Jackman	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1939	TF/GHC Louise Sinclair	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1956	TF/GHC Elbridge Truell	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1936	TF/GHC Ella M. Willard	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1965	TF/GHC Frank Russell	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
	Total George Hill	800.00	-	-	800.00	11.84	4.32	(11.84)	4.32			4.32	804.32
	LOCKEHAVEN CEMETERY												
2005	TF/LOC W. G. O. Brunn	120,964.18	-	-	120,964.18	11,535.33	703.27	-	12,238.60				133,202.78
1902	TF/LOC Mark Burnham	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1944	TF/LOC Frank Follansbee	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1899	TF/LOC Abigail Gage	200.00	-	-	200.00	2.96	1.08	(2.96)	1.08			1.08	201.08
1916	TF/LOC Alice Martin	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1891	TF/LOC Sally Clough	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
1902	TF/LOC Eben Dustin	1,691.59	-	-	1,691.59	25.04	9.11	(25.04)	9.11			9.11	1,700.70
	Total Lockehaven	123,255.77	-	-	123,255.77	11,569.25	715.62	(33.92)	12,250.95			12,250.95	135,506.72
	PURMORT CEMETERY												
1902	TF/PC Purmort, Day, Foster	416.00	-	-	416.00	6.16	2.24	(6.16)	2.24			2.24	418.24
1922	TF/PC Emma F. Kidder	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54			0.54	100.54
	Total Purmort	516.00	-	-	516.00	7.64	2.78	(7.64)	2.78			2.78	518.78

	MONTCALM CEMETERY	PRINCIPAL				INCOME				Grand
1959	TF/MC Ernest O. Bailey	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1940	TF/MC Bartlett Clough	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1954	TF/MC W. P. Clough	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1943	TF/MC Harry Davis	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1896	TF/MC Dorcas Emerson	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1961	TF/MC Robert Lawn	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1958	TF/MC Edward & Mary Morse	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1944	TF/MC Frank Morse	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1945	TF/MC Walter & B. Morse	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1916	TF/MC Rebeca Noyes	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1931	TF/MC G.H. Dolly Sargent	50.00	-	-	50.00	0.74	0.27	(0.74)	0.27	50.27
1930	TF/MC Frank W. Smith	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1960	TF/MC Henry Smith	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1957	TF/MC Alfred Truell	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1977	TF/MC Eil & Elsie Plant	200.00	-	-	200.00	2.96	1.08	(2.96)	1.08	201.08
1922	TF/MC Emma F. Kidder	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
1955	TF/MC Bucklin	1,691.60	-	-	1,691.60	25.04	9.11	(25.04)	9.11	1,700.71
1901	TF/MC Joseph F. Perley	1,779.25	-	-	1,779.25	26.34	9.58	(26.34)	9.58	1,788.83
1891	TF/MC Sally Clough	100.00	-	-	100.00	1.48	0.54	(1.48)	0.54	100.54
	Total Montcalm	5,220.85	-	-	5,220.85	77.28	28.14	(77.28)	28.14	5,248.99
	LIBRARY									
1924	TF/LIB Ida A. Cox	10,530.63	-	-	10,530.63	155.90	56.72	(155.90)	56.72	10,587.35
1964	TF/LIB Stella H. Dorothy	1,263.62	-	-	1,263.62	18.71	6.80	(18.71)	6.80	1,270.42
1933	TF/LIB Ella Pattee	51,365.80	-	-	51,365.80	760.45	276.65	(760.45)	276.65	51,642.45
1936	TF/LIB Flanders	1,050.95	-	-	1,050.95	15.56	5.66	(15.56)	5.66	1,056.61
1930	TF/LIB Huse	1,050.95	-	-	1,050.95	15.56	5.66	(15.56)	5.66	1,056.61
1963	TF/LIB Gertrude Stewart	1,000.00	-	-	1,000.00	14.81	5.38	(14.81)	5.38	1,005.38
	Total Library	66,261.95	0.00	0.00	66,261.95	980.99	356.87	-980.99	356.87	66,618.82

	PRINCIPAL						INCOME						Grand
	SCHOOL												
1954	TF/EVS Ira Copeland	3,638.74	-	-	3,638.74	53.87	19.60	(63.87)	19.60	(63.87)	19.60	3,658.34	
1902	TF/EVS Marcia M. Foster	6,120.95	-	-	6,120.95	90.62	32.97	(90.62)	32.97	(90.62)	32.97	6,153.92	
1984	TF/EVS Memorial Arts Fund	16,832.93	30.07	-	16,863.00	165.32	90.22	(195.39)	60.15	(195.39)	60.15	16,923.15	
1959	TF/MHS Frank N. Hall	13,957.76	-	-	13,957.76	206.64	75.18	(206.64)	75.18	(206.64)	75.18	14,032.94	
1987	TF/MHS Mont Calm Grange	3,496.72	2.82	-	3,499.54	43.90	18.80	(46.72)	15.98	(46.72)	15.98	3,515.52	
	Total School	44,047.10	32.89	0.00	44,079.99	560.35	236.77	-593.24	203.88	-593.24	203.88	44,283.87	
	TOWN PURPOSES												
1869	TF/Twn William Gage	4,925.35	-	-	4,925.35	72.92	26.53	(72.92)	26.53	(72.92)	26.53	4,951.88	
1884	TF/Twn George W. Johnson	300.00	-	-	300.00	4.44	1.51	(4.44)	1.51	(4.44)	1.51	301.51	
	Total Town Purposes	5,225.35	0.00	0.00	5,225.35	77.36	28.04	-77.36	28.04	-77.36	28.04	5,253.39	
	TOTAL TRUST FUNDS	254,998.33	32.89	-	255,031.22	13,427.89	1,424.66	(1,925.45)	12,927.10	(1,925.45)	12,927.10	267,958.32	
	EXPENDABLE TRUST FUNDS												
1998	ET Cemetery Maintenance	16,344.06	3,600.00	-	19,944.06	26.61	2.75	-	29.36	-	29.36	19,973.42	
2003	ET Veterans Memorial Park	752.15	-	-	752.15	0.16	0.13	-	0.29	-	0.29	752.44	
2008	ET Fuel Assistance	6,622.19	-	-	6,622.19	1.68	1.12	-	2.80	-	2.80	6,624.99	
2011	ET Trail Fund	1,155.00	22.00	-	1,177.00	3.31	0.19	-	3.50	-	3.50	1,180.50	
2014	ET Old Home Days	4,377.05	-	-	4,377.05	2.39	0.74	-	3.13	-	3.13	4,380.18	
2017	ET Huse Park Trust	8,032.68	-	-	8,032.68	5.39	1.35	-	6.74	-	6.74	8,039.42	
2017	ET Lakeside Park Trust	131,331.08	4,825.00	(85,560.63)	50,595.45	5.43	22.41	(27.63)	0.21	(27.63)	0.21	50,595.66	
2019	ET Employee-Retiree Benefit Trust	47,077.30	30,000.00	(36,092.94)	40,984.36	10.03	7.93	(17.89)	0.07	(17.89)	0.07	40,984.43	
	Total Expendable Trust Funds	215,691.51	38,447.00	(121,653.57)	132,484.94	55.00	36.62	(45.52)	46.10	(45.52)	46.10	132,531.04	

	PRINCIPAL				INCOMIE				Grand
	CAPITAL RESERVE FUNDS								
1967	CRF Municipal Facilities & Equip.	13,644.80	-	-	13,644.80	512.03	87.04	-	599.07
1971	CRF Reappraisal	2,175.16	-	-	2,175.16	35.04	13.58	-	48.62
1972	CRF Ambulance	2,757.18	-	-	2,757.18	305.93	18.83	-	324.76
1973	CRF Municipal Water System	193,202.81	25,000.00	(13,707.92)	204,494.89	262.61	1,189.47	(1,445.33)	6.75
1981	CRF Fire Vehicles & Equipment	46,705.35	-	-	46,705.35	2,082.91	299.96	-	2,382.87
1996	CRF Cemetery	3,751.31	-	-	3,751.31	117.79	23.79	-	141.58
	CRF Municipal Water Meter/Backflow Preventer	10,601.79	-	-	10,601.79	3,282.06	85.36	-	3,367.42
1996	CRF Municipal Sewer System	86,466.12	25,000.00	(30,420.47)	81,045.65	1,083.71	538.27	(1,618.93)	3.05
1998	CRF Land Acquisition	102,866.43	-	-	102,866.43	24,250.61	781.54	-	25,032.15
2005	CRF Library Technology (NonCRF)	2,079.01	-	-	2,079.01	110.91	13.46	-	124.37
2004	CRF Sidewalk Construction	13,960.09	-	-	13,960.09	2,638.59	102.05	-	2,740.64
2005	CRF Bridge Construction	1,961.98	-	-	1,961.98	134.88	12.89	-	147.77
2007	CRF Salt/Sand Facility Construction	145.74	-	-	145.74	7.63	0.95	-	8.58
2008	CRF Library Building	270,756.61	-	-	270,756.61	25,582.16	1,821.97	-	27,404.13
2012	CRF Capital Improvement Program	1,218,309.69	448,368.00	(453,473.19)	1,213,204.50	1,685.14	7,500.88	(9,143.41)	42.61
	Total Capital Reserves	1,969,384.07	498,368.00	(497,601.58)	1,970,150.49	62,092.00	12,490.04	(12,207.67)	62,374.37
	TOTAL EXPENDABLE & CAPITAL RESERVE FUNDS	2,185,075.58	536,815.00	(619,255.15)	2,102,635.43	62,147.00	12,526.66	(12,253.19)	62,420.47
	TOTAL ALL FUNDS	2,440,073.91	536,847.89	(619,255.15)	2,357,666.65	75,574.89	13,951.32	(14,178.64)	75,347.57

Capital Reserve Funds Expenditures

Of the fifteen capital reserve funds (CRF) 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 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, including beginning and ending balances, 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

Fund	Created	Purpose
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
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:

Beginning Balance	\$1,219,994.83
Deposits:	
2020 Town Meeting, Article 20	448,368.00
Interest	7,500.88
Total Deposits	455,868.88
Expenditures:	
2012 DPW Vehicle Lease Payment	34,277.63
2013 Jones Hill Road Improvement Loan Payment	30,162.98
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	26,466.56
2018 Capital Lease Payment	28,281.78
2019 Capital Lease Payment	21,547.33
2019 George Hill Road Improvements	24,792.00
2019 Police Cruiser Purchase	48,362.82
IT Infrastructure	45,000.00
Fire Dept. Portable Radios	18,994.60
Fire Dept. Portable Radios	37,989.20
Community Building Lock	2,891.99
Town Hall Security / Access / Improvements	3,144.17
Police Department Security Improvements	5,459.18
Zero Turn Mower	8,500.00
Loader Overhaul	18,000.00
Municipal Facilities Planning Project	25,303.10
Total Expenditures	<u>462,616.60</u>
Ending Balance	<u>\$1,213,247.11</u>

Municipal Water System CRF:

Beginning Balance	\$193,465.42
Deposits:	
Vote of Board of Selectmen 11/02/2020	25,000.00
Interest	<u>1,189.47</u>
Total Deposits	26,189.47
Expenditures:	
Automatic Meter Reading System	8,000.00
Municipal Water System Upgrades	<u>7,153.25</u>
Total Expenditures	15,153.25
Ending Balance	<u>\$204,501.64</u>

Municipal Sewer System CRF:

Beginning Balance	\$87,549.83
Deposits:	
Vote of Board of Selectmen 11/02/2020	25,000.00
Interest	<u>538.27</u>
Total Deposits	25,538.27
Expenditures:	
Automatic Meter Reading System	19,841.40
Municipal Sewer System Upgrades	<u>12,198.00</u>
Total Expenditures:	32,039.40
Ending Balance	<u>\$81,048.70</u>

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 2020.

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 2020.

Expendable Trust Funds

Where the Board of Selectmen is named agent to expend, 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; only significant expenditures, should they occur, are reported here. For a complete report of all funds, including beginning and ending balances, see the Trustees of Trust Funds *Report of Trust & Capital Reserve Funds*.

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) the funds will be utilized only for fuel assistance; 2) the Human Services Director distributes the funds; 3) the Human Services Director establishes criteria for eligibility; 4) the Town Manager and/or his/her designee can fill in for the Human Services Director when necessary; and 5) the Trustee of the Trust Funds manage 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
Old Home Days Fund	Board of Selectmen 10/21/2013	To support Old Home Days activities only; such as, but not limited to, program printing, advertising, event entertainment, event supplies, etc. <ul style="list-style-type: none"> • Town Manager 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
Employee and Retiree Benefits Trust Fund	Town Meeting 3/17/2018	For the funding of employee and retiree benefits. Town Manager named agent to expend.

Fund	Created	Purpose
Enfield Center Town House Trust Fund	Board of Selectmen 10/5/2020	For the purpose of restoring and rehabilitating the building, and possibly acquiring land for the purpose of improving public use of the building, with the Town Manager as the expending agent, with input from the Heritage Commission.

⁽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.

Mascoma Lakeside Park Trust Fund:	
Beginning Balance	\$131,336.51
Deposits:	
Donations	4,825.00
Interest	22.41
Total Deposits	<u>4,847.41</u>
Expenditures:	
Engineering	2,400.00
Shoreland Permit Fee	2,000.00
Pavilion Site Work, Roof & Truss Package	82,512.16
Miscellaneous	676.10
Total Expenditures:	<u>87,588.26</u>
Ending Balance	<u>\$50,595.66</u>

Employee & Retiree Benefits Trust Fund:	
Beginning Balance	\$47,087.33
Deposits:	
2020 Town Meeting, Article 19	30,000.00
Interest	7.93
Total Deposits	<u>30,007.93</u>
Expenditures:	
Employee Benefit & Retiree Expenses	\$36,110.83
Ending Balance	<u>\$40,984.43</u>

Schedule of Fixed Assets Other Than Land
Includes assets valued at \$10,000 and greater when acquired

As of December 31, 2020

Asset #	Asset Improv #	Asset Description	Category	Year Acquired	Original Cost	2020 Value After Annual Depreciation
69	001	Whitney Hall Improvement	Buildings	1977	21,860.88	17,051.49
69	002	Whitney Hall Improvement	Buildings	1989	15,267.00	12,824.28
69	003	Whitney Hall Improvement	Buildings	1990	16,861.75	14,248.18
69	004	Whitney Hall Improvement	Buildings	1991	10,445.00	8,878.25
69	005	Whitney Hall Improvement	Buildings	1992	10,373.00	8,868.92
69	006	Whitney Hall Improvement	Buildings	1993	241,708.00	207,868.88
69	007	Whitney Hall Improvement	Buildings	1995	32,005.96	27,845.19
69	008	Whitney Hall Improvement	Buildings	1997	35,242.97	31,013.81
69	009	Whitney Hall Improvement	Buildings	1998	28,269.30	25,018.33
69	010	Whitney Hall Improvement	Buildings	1999	12,903.64	11,484.24
69	011	Whitne Hall Improvement	Buildings	2007	38,061.90	35,397.57
69	012	Whitney Hall Improvement	Buildings	2008	36,250.00	33,893.75
69	013	Whitney Hall Porch Repair	Buildings	2013	23,788.00	22,836.48
69		Whitney Hall, 23 Main St.	Buildings	1919	16,853.00	8,257.97
70	001	Enf Ctr Town House Improvement	Buildings	1989	15,228.00	12,791.52
70		Enf Ctr Town House	Buildings	1859	1,387.00	263.53
71		Police Station, 19 Main St.	Buildings	1992	98,852.00	84,518.46
72	001	Ambulance Bldg Improvement	Buildings	1995	35,239.69	30,658.53
72	002	Ambulance Bldg Improvement	Buildings	2007	22,005.73	20,465.33
72	003	Ambulance Building Improvement	Buildings	2013	12,300.00	11,808.00
72		Ambulance, 18 Depot St.	Buildings	1995	26,433.00	22,996.71
73	001	Enf Ctr Fire Station Improvement	Buildings	1994	12,692.00	10,978.58
73		Enf Ctr Fire Station, 1100 Rt 4A	Buildings	1953	10,897.00	7,192.02
74	001	Union St Fire Station Improv	Buildings	1995	17,125.09	14,898.83
74		Union St Fire Station, 25 Union St.	Buildings	1961	13,677.00	9,573.90
75	001	DPW Facility Improvement	Buildings	2002	116,722.26	105,633.65
75		DPW Facility, 74 Lockehaven Rd.	Buildings	1993	911,880.00	784,216.80
76	001	15 Shedd St. Garage Improvement	Buildings	1993	33,922.00	29,172.92
76	002	15 Shedd St. Garage Improvement	Buildings	1994	11,189.00	9,678.49
76		15 Shedd St. Garage	Buildings	1993	29,919.00	25,730.34
78		7 Shedd Street Garage	Buildings	1980	18,117.00	14,403.02
85		Shaker Brdg Pump St., 4 Pine Dr	Buildings	1986	8,635.00	7,123.88
89	001	Community Building HVAC	Buildings	2013	15,000.00	14,400.00
89		Community Building, 308 US Rt 4	Buildings	2001	235,284.00	211,755.60
90		Huse Park Pavillion	Buildings	2005	43,858.82	40,350.11
95		Water Tank, 85 US Route 4	Buildings	1983	10,948.00	8,867.88
201		Old Route 10 Shim/Resurface	Roads	2010	12,774.00	3,406.40
300		Pump Station, 88 NH Route 4A	Machinery	1990	37,000.00	-
301		Pump Station, 38 Wells St.	Machinery	1985	54,651.00	-
302		Shaker Vlg Pump Sta., 360 Rt 4A	Machinery	1990	162,800.00	-
305		Carl Patten Bridge	Bridges	1996	546,394.00	409,795.50
306		George Pond Dam & Bridge	Bridges	1930	8,118.00	730.62
307		Grafton Pond Rd. Bridge	Bridges	1998	98,273.00	75,670.21
310		Whaleback Mountain Road Bridge	Bridges	2006	64,740.00	55,029.00

Asset #	Asset Improv #	Asset Description	Category	Year Acquired	Original Cost	2020 Value After Annual Depreciation
311		Oak Hill Road Bridge	Bridges	1988	91,023.00	60,985.41
312		Leica GPS System	Misc - Other	2006	49,668.14	-
313		2006 10-Wheel Sterling Dump	Vehicle	2006	151,620.00	37,905.00
314	001	Dump Body Replacement	Vehicle	2016	20,500.00	15,375.00
314		2006 6-Wheel Sterling Dump	Vehicle	2005	118,415.00	23,683.00
315	001	Lockehaven Rd Bridge Improv	Bridges	1982	13,790.54	8,412.23
315		Lockehaven Road Bridge	Bridges	1981	45,904.86	27,542.92
321		2003 International Plow Truck	Vehicle	2002	116,000.00	5,800.00
322		1996 Ford F250 3/4 Ton Pick Up	Vehicle	1996	20,043.00	-
327		2001 Caterpillar Motor Grader	Vehicle	2002	208,185.00	49,964.40
333		2001 American LaFrance Engine	Vehicle	2001	278,000.00	55,600.00
335		1989 International Pumper 4	Vehicle	1989	130,000.00	-
336		1998 Freightliner Tanker	Vehicle	1989	105,000.00	-
337		1986 GMC Forestry Truck	Vehicle	1986	14,200.00	-
339		Bog Road Bridge Improvement	Bridges	2001	30,000.00	24,000.00
344		2001 Caterpillar Loader	Equip-Mobile	2002	108,000.00	5,400.00
352		2003 Ford F350 Pick Up	Vehicle	2003	24,600.00	2,460.00
355		1990 Chipper	Equip-Mobile	1990	17,000.00	-
444	001	Methodist Hill Road Paving	Roads	2011	46,000.00	15,333.33
444	002	Methodist Hill Road	Roads	2013	39,757.00	18,553.27
444		Methodist Hill Road	Roads	2004	60,000.00	-
445	001	George Hill Road Shim/Resurface	Roads	2010	14,300.00	3,813.33
445	002	George Hill Rd Pavement Overlay	Roads	2016	38,001.00	25,334.00
445		George Hill Road	Roads	2005	17,451.72	-
446	001	Lockehaven Road	Roads	2006	23,594.40	-
446	002	Lockehaven Road Drainage	Roads	2008	56,065.68	7,475.42
446	003	Lockehaven Rd. Paving	Roads	2012	56,250.00	22,500.00
446	004	Lockehaven Rd. Reclaim & 2" base	Roads	2014	75,000.00	40,000.00
446	005	Lockehaven Rd Pavement Overlay	Roads	2016	63,532.00	42,354.67
446	005	Lockehaven Road 1.25" overlay	Roads	2015	42,000.00	25,200.00
446	006	Lockehaven Road Paving	Roads	2017	22,000.00	16,133.33
446	007	Lockehaven Road Paving	Roads	2017	40,000.00	29,333.33
446	008	Lockehaven Road Paving	Roads	2017	35,000.00	25,666.67
446		Lockehaven Road	Roads	2005	47,815.95	-
450		2004 Mohawk Truck Lift	Equip-Mobile	2004	18,793.75	8,143.96
452		2006 Kubota Tractor Model B7610	Equip-Mobile	2006	17,165.00	-
453		Bud Mil Road	Roads	2006	18,034.32	-
454		Livingstone Lodge Road	Roads	2006	38,144.28	-
456		Warren Road	Roads	2006	13,842.05	-
457	001	Dump Body Replacement	Vehicle	2016	20,500.00	15,375.00
457		2007 Sterling L8500 6-whl dump	Vehicle	2006	118,985.00	29,746.25
459		Oak Grove Street	Roads	2006	48,410.00	-
461		2008 Ford Expedition	Vehicle	2007	29,982.88	13,192.47
464		Power Pro Ambulance Cot	Misc - Other	2007	10,111.00	-
469		2008 Brush Bandit Chipper	Equip-Mobile	2008	40,950.00	14,332.50
470		2008 PL Custom Ambulance	Vehicle	2008	117,000.00	40,950.00
472	001	Library (New) - Design/Pre-Const.	Buildings	2009	20,990.45	19,731.02
472		Library (New) - CIP	Buildings	2008	133,000.00	124,355.00
473		Generator 85KW	Equip-Mobile	2008	14,183.50	-
474	001	Brown St. Reclamation	Roads	2008	10,022.14	1,336.29
474		Brown St. Catch Basin	Roads	2008	27,029.98	3,604.00
476		May St. Pavement Overlay	Roads	2008	41,555.45	5,540.73

Asset #	Asset Improv #	Asset Description	Category	Year Acquired	Original Cost	2020 Value After Annual Depreciation
478		2009 Sterling Acterra #213	Vehicle	2008	103,749.00	36,312.15
480		2009 Ford Crown Victoria	Vehicle	2009	22,819.00	-
481		Digitized Mapping	Misc - Other	2008	131,604.89	-
486	001	Rescue Truck Retrofit	Vehicle	2009	10,416.00	4,166.40
486		1997 Ford F350 Rescue Truck	Vehicle	2009	12,525.00	5,010.00
491		Baldor TS-80 Generator	Equip-Mobile	2010	28,600.00	-
492		2011 CAT 430E IT Backhoe	Equip-Mobile	2010	117,600.00	-
493	001	Shaker Brdg Sewer Main Replace	Infrastructure	2010	506,200.25	394,836.20
493	002	Shaker Brdg Sewer Main Reloc	Infrastructure	2011	22,545.62	18,036.50
493		Shaker Brdg Sewer Main Replace	Infrastructure	2010	69,889.46	54,513.78
495		Shaker Blvd Shim/Resurface	Roads	2010	27,929.00	7,447.73
496		Union Street Shim/Resurface	Roads	2010	12,753.00	3,400.80
498		Mill St. Shim/Resurface	Roads	2010	11,474.00	3,059.73
499		Flanders St. Shim/Resurface	Roads	2010	24,939.00	6,650.40
500	001	Lapan Development paving	Roads	2012	22,500.00	9,000.00
500		Lapan Circle Shim/Resurface	Roads	2010	25,423.00	6,779.47
503		Main St. Water Main Replace	Infrastructure	2011	11,180.62	8,944.50
505		Outdoor Lighting Upgrade	Infrastructure	2011	18,992.58	-
506		Grand Drape Restoration	Misc - Other	2011	10,094.15	8,075.32
507	001	Route 4 Sewer Extension	Infrastructure	2012	2,498,821.77	2,049,033.85
507		Route 4 Sewer Extension	Infrastructure	2013	220,881.10	185,540.12
508	001	Route 4 Water Extension	Infrastructure	2012	440,968.55	361,594.21
508	002	Route 4 Water Extension	Infrastructure	2013	95,335.76	80,082.04
508		Route 4 Water Extension	Infrastructure	2013	35,954.14	30,201.48
509		Route 4 Design Charrette	Misc - Other	2011	15,480.97	-
510		Huse Park Drainage	Infrastructure	2011	59,115.25	47,292.20
511		Main St. Sewer Main Extension	Infrastructure	2011	49,107.43	39,285.94
512		Shaker Blvd Bridge Replacement	Bridges	2011	279,060.00	223,248.00
513		Hurricane Irene Repairs	Roads	2011	90,081.64	30,027.21
515	001	Anderson Hill Rd 1" Shim Overlay	Roads	2014	18,000.00	9,600.00
515		Anderson Hill Road Paving	Roads	2011	20,500.00	6,833.33
516		Whaleback Mountain Road Paving	Roads	2011	19,500.00	6,500.00
518		John Deere Tractor w/attachmnts	Equip-Mobile	2011	60,196.68	-
519		Ray-Tech Reclaimer	Equip-Mobile	2011	24,950.00	-
523		2012 Chevy K1500 Pickup	Vehicle	2012	27,500.00	15,125.00
530		Wells St. Paving	Roads	2012	11,250.00	4,500.00
531		2013 International Dump 4300	Vehicle	2012	90,378.00	49,707.90
532		2013 International Dump 4300	Vehicle	2012	90,378.00	49,707.90
533		2012 Kioti Mechron 2200 UTV	Equip-Mobile	2012	12,351.00	1,235.10
534		Huse Park Paving	Roads	2012	25,000.00	10,000.00
537		2011 Kioti Mechron 2200 UTV	Equip-Mobile	2012	14,402.00	1,440.20
542		2013 1660 Connector Boat	Equip-Mobile	2013	26,515.00	5,303.00
543		LSV pump Station Control Upgrd	Machinery	2013	13,755.31	10,087.23
544	001	Salt/Sand Shed loading dock/site	Buildings	2014	35,000.00	33,775.00
544		Salt/Sand Shed	Buildings	2013	150,000.00	144,000.00
545		Thermal Imaging Camera	Misc - Other	2013	10,820.00	2,164.00
547		2013 Ford Interceptor	Vehicle	2013	29,900.00	5,980.00
548		Transfer Station Storage Shed	Buildings	2013	15,000.00	14,400.00
548		File Server (Town Office)	Misc - Other	2013	10,190.00	-
549		Jones Hill Road Reconstruction	Roads	2013	267,641.34	124,899.29
552		Shaker Bridge Lighting	Infrastructure	2013	17,911.81	-
556	001	Crystal Lake Road Paving	Roads	2018	110,618.36	88,494.69

Asset #	Asset Improv #	Asset Description	Category	Year Acquired	Original Cost	2020 Value After Annual Depreciation
556		Crystal Lake Road	Roads	2013	10,927.00	5,099.27
558		Mascoma Heights Drive	Roads	2013	22,552.00	10,524.27
559		Union St. Stat Parking Lot Paving	Roads	2013	12,320.00	5,749.33
560		NH Route 4A Sewer Line Repair	Infrastructure	2013	65,000.00	54,600.00
561		2015 Ford F450 Dump w/Plow	Vehicle	2014	43,061.25	22,966.00
562		2015 Ford F450 Dump w/Plow	Vehicle	2014	43,061.25	22,966.00
563		Ridge Road 1" Shim Overlay	Roads	2014	20,000.00	10,666.67
564		2015 International 7400 SFA 4x2	Vehicle	2015	148,100.00	103,670.00
565		Patricia Court Reclaim & 2" base	Roads	2015	19,500.00	11,700.00
566	001	Mountainview Dr. Pavement	Roads	2016	14,184.00	9,456.00
566		Mountainview Drive Improv	Roads	2015	36,000.00	21,600.00
567		Compactor	Equip	2015	17,110.00	13,003.60
568		Jaws of Life (Upgraded 2015)	Equip	2015	12,567.00	8,796.90
569		Jaws of Life Combi-Tool	Equip	2015	10,287.00	7,200.90
570		E-One Typhoon Pumper	Vehicle	2015	406,868.00	309,219.68
571		Fire Hoses	Equip	2015	11,197.00	7,837.90
572		Boys Camp Bridge Replacement	Bridges	2016	130,000.00	123,500.00
573		2017 Ford F-550 w/plow	Vehicle	2016	81,635.00	40,817.50
576		Mascoma Lake Boat Ramp & Dock	Roads	2016	155,000.00	139,500.00
577		Zoll Defibrillator	Misc - Other	2016	31,787.74	21,191.83
578		Jaws of Life Combi-Tool	Equip	2016	10,287.00	7,715.25
579		Polaris Ranger 6x6 UTV	Equip-Mobile	2016	22,000.00	11,000.00
580	001	NH Route 4A Sewer Line Ext	Infrastructure	2018	950,000.00	950,000.00
580		NH Route 4A Sewer Line Ext	Infrastructure	2017	2,157,085.54	2,070,802.12
581		2017 Ford Interceptor	Vehicle	2017	34,925.56	20,955.34
582		2017 Ford Expedition Fire Sup Trk	Vehicle	2017	43,057.52	36,168.32
583		2017 Bobcat E45 T4 Excavator	Equip-Mobile	2017	65,735.00	52,588.00
584		25-Ton Cam 829TA Equip Trailer	Equip-Mobile	2017	22,187.93	19,229.54
585		Dynapac CA250D Roller	Equip-Mobile	2017	48,350.00	38,680.00
586		Lovejoy Brook Bridge	Bridges	2017	300,000.00	288,000.00
587		Alfano Drive Paving	Roads	2017	10,000.00	7,333.33
588		Anthony Court Paving	Roads	2017	10,000.00	7,333.33
589		Accufund Financial Software	Misc - Other	2018	34,028.00	28,923.80
590		Avitar Software	Misc - Other	2018	17,528.00	14,898.80
591	001	2018 F 350 Pickup & Outfitting	Vehicle	2018	18,905.50	16,069.68
591	002	2018 F 350 Pickup & Outfitting	Vehicle	2018	18,905.50	16,069.68
592		Strategic Governance	Misc - Other	2018	28,750.00	11,500.00
593		2018 Ford Explorer Cruiser	Vehicle	2018	31,375.20	21,962.64
594		LSV Pump Stat 36 KW Generator	Equip	2018	19,600.00	17,248.00
595		King James Road Paving	Roads	2018	90,584.00	72,467.20
596		Stevens Street Paving	Roads	2018	12,883.00	10,306.40
597		Lake Street Paving	Roads	2018	11,259.00	9,007.20
598		Lakeview Pump Station	Buildings	2018	385,000.00	379,225.00
599		Lakeview Pump Station Generator	Equip	2018	26,000.00	22,880.00
600		Marsh Well Pump	Machinery	2018	11,970.00	8,379.00
601		Water Asset Management Plan	Misc - Other	2019	12,929.32	7,757.59
602		Municipal Fac. Optimization Study	Misc - Other	2019	25,355.41	15,213.25
603		Wastewater Asset Management	Misc - Other	2019	31,038.01	18,622.81
604		Wastewater Planning	Misc - Other	2019	49,655.80	29,793.48
605		2019 F-350 Flat Bed / Tool Box	Vehicle	2019	34,898.00	31,408.20
445	003	George Hill Road Reconstruction	Roads	2019	250,000.00	216,666.67
606		2018 Ford Interceptor Cruiser	Vehicle	2019	41,659.07	33,327.26

Asset #	Asset Improv #	Asset Description	Category	Year Acquired	Original Cost	2020 Value After Annual Depreciation
327	001	2001 Caterpillar Grader Overhaul	Vehicle	2019	13,817.49	9,869.64
607		Municipal Facilities Project	Misc - Other	2019	29,008.00	17,404.80
608		Upper Potato Rd Culvert Replace	Roads	2019	53,250.00	46,150.00
609		Bog Road Culvert	Roads	2019	43,170.00	37,414.00
500	002	Lapan Circle Paving	Roads	2019	25,000.00	21,666.67
495	001	Shaker Boulevard Paving	Roads	2019	14,000.00	12,133.33
610		Sargent Street Paving	Roads	2019	16,000.00	13,866.67
612		2020 Ford Explorer Cruiser	Vehicle	2020	53,649.15	53,649.15
613		2019 Ford F550	Vehicle	2020	96,997.00	96,997.00
614		Mascoma Lakeside Park Pavilion	Buildings	2020	84,912.16	84,912.16
344	001	Loader Overhaul	Equip-Mobile	2020	23,671.52	23,671.52
615		Municipal Facilities Planning	Misc - Other	2020	21,756.00	21,756.00
70	002	Enf Ctr Town House Repair	Buildings	2020	20,000.00	20,000.00
616		SymQuest IT Infrastructure	Misc - Other	2020	58,832.50	58,832.50
617		Fire Department Radios	Equip-Mobile	2020	56,983.80	56,983.80
609	001	Bog Road Shim Paving	Roads	2020	18,700.00	18,700.00
454	001	Livingstone Shaker Hill Intersect	Roads	2020	14,000.00	14,000.00
454	002	Livingstone Lodge Road Paving	Roads	2020	22,750.00	22,750.00
444	003	Methodist Hill Road Shim Paving	Roads	2020	11,500.00	11,500.00
TOTAL ASSETS					\$19,184,638.98	\$13,653,941.26

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.

The Enfield Building Department ended 2020 with a total of 142 permits. This is about a 15 % increase from the previous year. The start of 2021 indicates that this will continue.

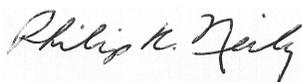
The Town of Enfield welcomes Liam Ehrenzweig as our new Inspection Services and Facilities Planning Administrator (ISFP). This is a new title for the inspection department, with expanded duties. In his role as ISFP. Liam will collaborate closely with landowners, developers, contractors, municipal boards, committees and departments. Liam will perform all the duties of the Building Inspector, Health Officer and Fire Inspector. I am confident the Town of Enfield's Building Department will continue to enhance the quality of its operation under his leadership.

Liam can be reached in the Inspection Services Office, (Building Inspection Office), at 603-632-4343, inspector@enfield.nh.us , or by cell at 603-678-1112.

Thank you to all for the support that has been provided to me during my 18 years of service. I am looking forward to retirement but will miss some of the chaos and challenges that this position has offered.

Stay safe and healthy.

Respectfully submitted,



Philip K. Neily
Building Inspector, Health Officer, Fire Inspector

Capital Improvement Program Committee

2021 CIP Capital Reserve Fund (CRF) Cash Flow Summary

2021 PROPOSED APPROPRIATION TO CIP-CRF	519,568.00	* \$45,000 from Undesignated Fund Balance
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NEW CIP ITEMS-2021

	Cash	Financed
Fire Dept. Engine 4 Replacement		570,000.00
Fire Dept. Car 1 Replacement		50,000.00
Police Cruiser Replacement		47,000.00
DPW F-350		50,000.00
DPW Ten Wheel Dump Truck, Plow Package		195,000.00
DPW Building Improvements (Roof Ext., Wall Repairs, Exhaust Extraction, Insulation)		133,793.00
Community Building & Pavilion Roof Replacement	42,000.00	
FD SCBA Replacement (Air Packs)	40,000.00	
Fire Dept. Union Street Furnace Replacement	15,000.00	
DPW Steamer (Trailer Mounted)	13,500.00	
Transfer Station Zero-Sort Compactor Replacement	30,000.00	
CIP SUBTOTAL - NEW	140,500.00	1,045,793.00

EXISTING DEBT SERVICE (EDS) PAID BY CIP-CRF

	Principal	Interest
2012 DPW Vehicle Lease	32,625.94	1,651.69
2013 Jones Hill Road	26,500.00	2,928.78
2014 Cap Lease	20,553.88	2,382.68
2016 Cruiser/Truck Lease (cruiser paid off)	9,027.06	877.35
2016 Boys Camp Bridge/Boat Launch	15,296.33	5,175.27
2017 Vehicle Leases	24,758.51	5,238.16
2018 Vehicle Leases	-	-
2019 Vehicle Leases	17,167.36	4,379.97
2019 George Hill Road	16,667.00	7,583.32
2020 Oak Hill Road Bridge & Sidewalks	12,666.66	6,650.00
2021 Capital Lease - Vehicles	0.00	0.00
2021 Capital Lease - Engine 4 Replacement	0.00	0.00
2021 Building Improvements	0.00	0.00
CIP SUBTOTAL - EXISITING DEBT SERVICE	175,262.74	36,867.22
		212,129.96

CIP GRAND TOTAL (NEW [cash items] + EDS)	352,629.96
NET ADDITION (SUBTRACTION) TO CIP-CRF IN 2021	166,938.04

Projected "New" Annual Debt Service (Beginning in 2022)

(Estimated Interest Rates)

Fire Dept. Engine 4 Replacement (20 yrs) (2.85%)	37,783.59
Fire Dept. Car 1 Replacement (4 yrs) (2.8.5%)	13,403.14
Police Cruiser Replacement (4 yrs) (2.85%)	12,598.95
DPW F-350 (4 yrs) (2.85%)	13,403.14
DPW Ten Wheel Dump Truck, Plow Pkg (7 yrs) (2.85%)	31,122.04
DPW Building Improvements (10 yrs) (2.85%)	15,075.14 ⁽²⁾
Total Projected "New" Annual Debt Service	123,386.00

2020 Year-End CIP-CRF Balance	1,205,751.40
2021 CIP-CRF Net Addition (Subtraction) (Appropriation - Withdrawals)	166,938.04
New Total for Beginning of 2022 (plus accumulated interest)	1,372,689.44

(1) Escrow account balance to be applied toward payment in 2021. Regular payments resume in 2022: principal \$24,212.16, interest \$4,069.17 (total payment \$28,281.33)

(2) Use of Municipal Facilities CRF reduces borrowed amount to approx. \$129,584

Funding CIP-CRF an Additional \$0.05/\$1,000/Year *

Year	Appropriation
2012	210,168.00
2013	267,000.00
2014	291,783.00
2015	317,368.00
2016	343,568.00
2017	369,768.00
2018	395,968.00
2019	422,168.00
2020	448,368.00
2021	519,568.00
2022	500,768.00
2023	526,968.00
2024	553,168.00
2025	579,368.00
2026	605,568.00

* \$0.05 cents = \$26,200

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.

2020 was a year of Zoom meetings and small socially distanced burials due to the COVID-19 pandemic. There were no damaging storms or mudslides or manmade catastrophes to disturb the residents under our care, only an occasional sunken or broken headstone.

The town's grounds crew performed admirably, keeping all of the cemeteries in good condition even with a limited staff. By the end of the season, we were finally able to have the tree work done in Montcalm to preserve the large maple trees there and avoid damage to gravestones. The grounds crew helped with eight burials.

Bridget Labrie took over the role of Cemetery Sexton and has done an excellent job of learning software and keeping the house in order. There were a total of six cemetery lot sales.

We now have three new trustees who have had regular meetings this year and have made it a priority to review and update the Rules & Regulations as well as lot and burial costs. Initial discussions have also started in regards to "green" burials and a cremation only area in Countryside Cemetery.

Respectfully submitted,



Neal Meagher, Chair
Angus Durocher
Brian Degnan
Board of Cemetery Trustees



Bridget Labrie
Sexton

Conservation Commission

~ MISSION STATEMENT ~

To protect the natural resources of Enfield and preserve them for future generations.

Covid-19 virus dramatically altered the Commission's function and activities this past year. The monthly Conservation meetings were suspended from March through July. During that period, applications for permits were forward directly to NHDES. The Conservation Committee's annual hike during Old Home Days was cancelled. The Commission began Zoom videoconference meetings in August. A major focus was updating the Natural Resource Inventory that was initiated in 2005. Natural Resources include, but are not limited to the following: **Wildlife, Wildlife Corridors and Habitat, Water Quality, Wetlands, Bogs, Rivers, Streams, Vernal Pools, Escarpments, Views, Historic Trails, and unique geological features such as Waterfalls and sensitive Ecological Areas containing rare plants, or flowers.**

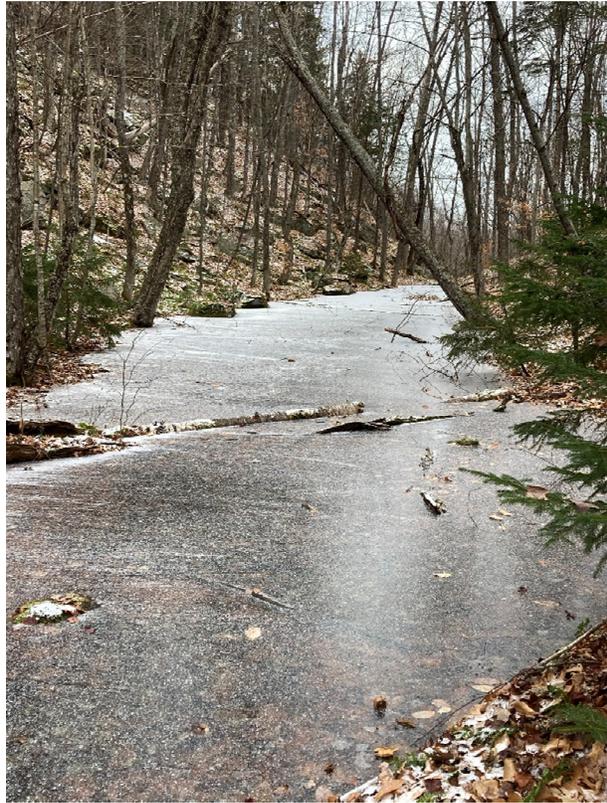
Respectfully submitted,



Alan Strickland, Chair



Cascading Stream



Vernal Pool



Snow Covered Beaver Pond



Iced Over Beaver Pond

Energy Committee

~ MISSION STATEMENT ~

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

Public Education

As a follow-up to our successful Weatherize Canaan/Enfield efforts in 2019, the Energy Committee worked with Sustainable Hanover and the Plainfield/Cornish Energy Committees to cosponsor two on-line live presentations: Button Up 101 and Button Up 201. Each program was designed to inform residents of ways to weatherize their homes to be more energy efficient. The presenter was Andrew Duncan of Lakes Region Community College. Each session was recorded and made available for later viewing. Button Up 101 reached 70 households and Button Up 201 reached 83 households.

Community Power

In October 2019, the Select Board authorized an Energy subcommittee to research and develop a Community Energy Plan. The subcommittee includes Kim Quirk, Chair; Marta Ceroni; Jo-Ellen Courtney; Charlie Clark; and Rob Taylor. Henry Herndon of Clean Energy NH, gave a presentation on Community Power Aggregation to the sub-committee. The Community Power Aggregation initiative will enable the town, together with other towns, to purchase electric power at a lower rate and provide better metering than is presently provided by Liberty Utilities. We are working with Clean Energy NH and the newly established Community Power Coalition of NH to explore our participation in this initiative.

Solar Installation

To show the Energy Committee support of Warrant Article 22, Charlie Clark and Kim Quirk developed a presentation for Town Meeting. Warrant Article 22 requested approval to enter into a Purchase Power Agreement for a solar array to be installed at the Department of Public Works. The warrant article passed unanimously at the July 11 Town Meeting. Members of the Energy Committee worked with the Town Manager and Select Board to choose Norwich Solar Technologies to install a 65,000 Kilowatt system on the salt shed at DPW. Work on this project will be completed in 2021.

DPW

Energy efficiency at the DPW is being improved as a result of the energy audit conducted last year. In February we received the Financial Analysis of Energy Efficiency Measures report from the level one audit conducted previously on the DPW Building. This report was done by Resilient Buildings Group under a Liberty Utilities program. The second level energy audit recommendations include insulating roof, walls and installing programmable thermostats.

Lighting Upgrades

Upgraded lighting with LED lights was completed in the hall of Town Hall, kitchen and basement of the community building, and the conference room in DPW. Upgraded replacement LED lights for the truck bays at DPW have been purchased and will be installed early in 2021.

Streetlights

At the March 16, 2019 Town Meeting, Warrant Article 19 was submitted by a citizens' petition, recommending decommissioning of 22 streetlights which were identified by the Energy Committee. The vote was 40 to 29 to approve removal of these streetlights. Being an advisory measure, this warrant was referred to the Select Board for action within the year.

On March 2, 2020, the Select Board was approached regarding the status of decommissioning streetlights. Per the request of the Town Manager, Police Chief Holland reviewed all the streetlights which were recommended to be removed by the Energy Committee and submitted his recommendations to the Select Board. At the April 6 Select Board meeting, it was decided not to remove any of the recommended streetlights.

Respectfully submitted,

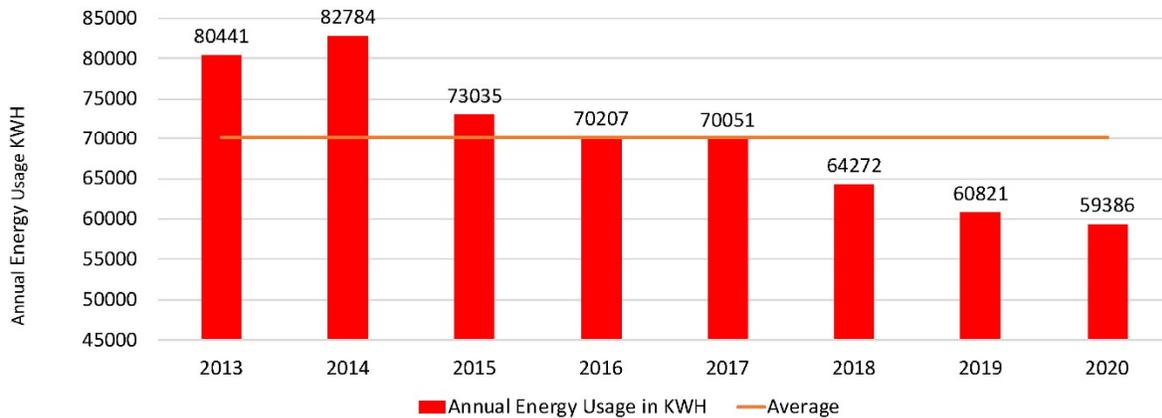


Jo-Ellen Courtney
Chair

Enfield, DPW Energy Usage 2013-2020

Data from Liberty Utilities

8 year average annual usage=70,125 KWH



Due to energy conservation measures, energy use at the Enfield Department of Public Works has dropped dramatically.

F.A.S.T. Squad

~ 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.

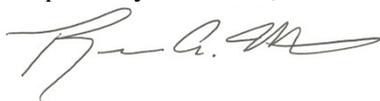
The Town of Enfield had 314 calls for service in 2020. The Enfield FAST Squad, which consists of trained and certified volunteers who serve on-call on evenings and weekends, responded to 154 calls over the course of the year. The Lebanon Fire Department, who provides daytime coverage for ambulance services, also assisted by responding to 151 calls in Enfield during 2020.

We are happy to welcome three new Emergency Medical Technicians (EMTs) to the squad this year including Austin Lyman, Coral Durocher, and Kayla Boisvert. Our Training Officer and instructor Michael Mehegan held an EMT and Advanced EMT Class, which yielded us two new EMT's. We also have two crew members who completed the Advanced EMT class and are awaiting their test to be certified as Advanced EMT's. We would be happy to assist interested candidates in becoming an EMT, even if you are not yet trained, with the Enfield FAST Squad. If you are interested in becoming a volunteer licensed EMT with the FAST Squad, please call 632-5200 or email efirefighter32@yahoo.com.

We have offered free public trainings for First Aid, AED and CPR in the past and we continue to accept donations towards these free educational programs. While we did not have many opportunities to coordinate public or organizational programming in 2020 due to COVID-19, we look forward to developing more of these relationships in our community and offering them as soon as it is safe and responsible to do so.

We currently hold monthly training sessions for our FAST Squad members regarding updated protocols as well as continuing education that can help us better serve the residents and guests of Enfield. We are grateful for our dedicated squad members who have continued to serve through the COVID-19 pandemic. We are doing everything that we can to promote a safe and secure environment for your safety. The Enfield FAST Squad is proud to educate, serve and provide compassionate life-saving services to our fellow townspeople.

Respectfully submitted,



Richard Martin
EMS Chief

Current F.A.S.T. Squad Membership

EMS Chief – Richard Martin, EMT
Training Officer/Capt. – Michael Mehegan,
AEMT/Instructor

Joel Coehlo, Paramedic
Daniel Huff, Paramedic
Sam Provenza, Paramedic
Christopher Valley, AEMT
Julie Martin, EMT
Taylor Martin, EMT
Doug Miller, EMR
Heather Ruel, EMT
Joshua Wessells, EMT
Kimberly Withrow, EMT
Austin Lyman, EMT
Coral Durocher, EMT
Kayla Boisvert, 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.

2020 will definitely be a year that none of us will ever forget.

Wintertime is always a busy time for fires, and we responded to several in January. Most were mutual aid, but on January 31, Chases's Auto Salvage had a major fire. This would bring resources from as far away as Sunapee and Meriden. Dick Chase has been a member of the Fire Department for many years. Fire department members stepped up in the aftermath of the fire, and helped Dick clean up and start the rebuilding process. It was a great example of teamwork and helping your neighbor.

2020 also brought us the coronavirus. This would prove very challenging for 2020. We weren't able to get together for training and other events like we were used to. It was simply not a good idea to put all the Town responders in one place and risk everyone becoming infected. Masks became the norm for everyone. Holidays weren't the same because it was recommended that people not gather in groups. It was a very challenging year for sure.

The staff of the Fire Department tried to spread cheer and happiness the best we could. We did countless birthday drive-bys for children and adults alike, who were stuck at home during this very trying time. I'm sure many of you saw us out on weekends and many weekdays trying to bring some happiness into people's lives on their special day. We were proud and happy to have been able to do it.

2020 also saw our call volume increase to a level that we have never seen before. In a typical year, we respond to 135 to 170 calls a year. It fluctuates from year to year. In 2020, we responded to a record breaking 236 calls. This is an impressive number for a small department like ours. Thankfully, we have some dedicated staff that continued to answer the calls despite the pandemic and everything else going on with their jobs and families.

We have worked through the fall doing design specifications on a new Rescue Pumper to replace our 1989 Engine 4 and combine it with our Rescue truck. Once the new truck arrives, we plan to repurpose our Rescue truck cab and chassis, and put a forestry body on it, which will replace the 1986 Forestry truck. By combining the Engine and the Rescue into one truck, not replacing the Rescue truck and replacing the Forestry truck with another used truck, we will save the Town around \$250,000 - \$300,000. Given our staffing and lack of new members, combining the trucks makes logistical sense because it allows us to get more tools and equipment to a scene with less manpower. Like all small towns throughout the country, it is difficult to attract and recruit new members due to the time commitment. We also struggle greatly during weekdays during the day, as most members work away from Town.

We were able to continue replacing old and outdated equipment this year. We updated our 'Stokes' litter, which is used to carry an injured person from out in the woods. Our old litter was from the 1980's; it was bulky and heavier than it needed to be. We have upgraded to a titanium, lightweight litter. We also purchased a new AED to carry in the Engine as our old one no longer worked. Through the Capital Improvement Program (CIP) plan, we were able to begin replacing portable radios. Our units were over a decade old and were originally purchased with a State grant. We have purchased the first 15 in 2020.

We will replace the other 10 in 2022. We also purchased a training mannequin, as well as some safety equipment.

We had one firefighter finish Level 1 and Level 2 certifications. Mark Olsen started class before COVID, and after a pause, was able to finish his class and become certified. This is a huge undertaking of time to achieve these certifications.

Assistant Chief Ford evaluated new tracking and reporting software in the Fall of 2019, and we purchased the new software at the end of 2019. 2020 was the first year we were able to use it for an entire year. It has proven to be very valuable, as it allows us to transmit data seamlessly to the National database (NHFIRS). It also allows us to track member responses and has multiple reports that can be produced from the data that is inputted into the system. This software will be a great tool as we move forward and track statistics.

The Fire Chief applied for several FEMA grants in 2020, including one for a new fire truck. Unfortunately, there were a lot of applications and a lot of demand for the limited funding, and we were not successful. We will continue to apply yearly and hope we are eventually successful, as another Engine (Engine 5) is currently 21 years old and will need to be replaced in the next few years.

Unfortunately, due to COVID, the Firefighters Association wasn't able to have any fundraisers this year.

I am humbled and honored to be the Fire Chief. Enfield is a great town and has a lot of dedicated people that work to keep everyone in Town – residents and visitors alike – safe all year round. We hope you never need to call us, but we will be here if you do.

I would be remiss if I didn't say a personal 'Thank You' to every member's family for allowing them to serve their community. It takes a lot of time away from their personal lives; it is definitely recognized and appreciated. 2020 was made more difficult due to responding to calls with the coronavirus as an added variable. Thank you all.

Thank you to all the residents of Enfield for continuing to support us. It is our honor to serve all of you.

Stay safe and be good to one another.

Respectfully submitted,



Fred Cummings, Fire Chief

**Fire Department Call Record
January 1 – December 31, 2020**

Classification of Call:	Number of Calls				
	2016	2017	2018	2019	2020
Structure Fire	2	2	2	5	4
Chimney/Stove Fire	3	2	4	5	2
Grass/Brush/Forest Fire	3	3	5	1	8
Illegal Burn	2	0	2	0	18
Electrical Fire	0	3	6	2	3
Wires Down	11	15	10	3	13
Alarm Activation	10	15	20	20	22
Agency Assist	no data	no data	no data	no data	5
Public Assist	5	4	10	19	no data
Medical Assist	4	6	11	10	10
Haz-Mat	2	2	2	5	3
Search/Rescue/Carry Out/Recovery	3	7	0	0	6
Odor/Smoke Investigation	9	11	9	11	6
Tree Down	0	9	15	2	
Motor Vehicle Accident	34	37	38	20	35
Motor Vehicle Fire	6	4	1	2	2
Carbon Monoxide	9	4	8	2	8
Service call	no data	no data	no data	no data	17
Structural Collapse	no data	no data	no data	no data	1
Water Problem	no data	no data	no data	no data	1
Good Intent Call	no data	no data	no data	no data	6
Road Hazard	no data	no data	no data	no data	9
Gas Leak	no data	no data	no data	no data	7
Animal Rescue	no data	no data	no data	no data	1
Water-Boat Response	no data	no data	no data	no data	1
Mutual Aid - North Woodstock	0	2	0	0	0
Mutual Aid-Hartford	0	0	0	0	1
Mutual Aid-Canaan	14	11	7	19	26
Mutual Aid-Lebanon	11	8	7	5	6
Mutual Aid-Grafton	5	1	2	1	8
Mutual Aid-Springfield	2	3	3	3	2
Mutual Aid-Hanover	3	1	0	2	2
Mutual Aid-Plainfield	1	1	0	0	0
Mutual Aid-Grantham	0	3	0	0	1
Mutual Aid-Orford	0	0	0	0	2
Total Calls	139	154	162	139	236

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.

Following the general shutdown of all in-person public meetings in March, the Heritage Commission continued to meet, in accordance with Gov. Sununu's order to allow for electronic meetings. While not the same as meeting in person, the Commission was able to undertake regular business.

In January of 2020, Chairman Smith proposed that the Commission approach the Enfield Village Association, asking them to partner with the Commission in efforts to preserve the Enfield Center Town House and put it back into public use. At the February Board meeting of EVA, they voted to the partnership, citing Enfield Center as another "Main Street" area. The Commission will continue to work with EVA to find ways to preserve the Town House and, find a solution to the lack of land which prohibits modern day use of the building. The goal is to put the Town House back into use as a community resource.

With the support of two Mooseplate grants totaling \$20,000, the Town issued an RFP for structural repairs to the Town House in February with all work to be covered by the grants. After several proposals were reviewed, Target New England was selected in May as the company to undertake the repairs. Target New England has an outstanding reputation for repairs to historic buildings. Following the dance held there during 2015 Old Home Days, the building was found to be unsafe and was closed to the public. After completion of the repairs which included repair to rotted beams, replacing support posts, and installation of a waterproof membrane under the building, Building Inspector Phil Neily inspected the building and deemed it now safe for occupancy.

In July, the Enfield Selectboard established a trust fund designated for the preservation of the Enfield Center Town House. The trust fund was established to accept the \$1000 gift, donated by Judith Golden, and ensure that the funds will be reserve exclusively for the preservation of the Town House. The Commission hopes that this donation will be the start of a fund-raising campaign for the Town House.

The EVA board and representatives from the Enfield Historical Society toured the Enfield Center Schoolhouse, Union Church, and Town House in August. All were impressed with the three neighboring buildings and saw the value in preserving these three historic structures and how they contribute to the character of Enfield Center as a classic New England village. John Carr, representing the Historical Society, noted that the schoolhouse is thought to be the last remaining two-story schoolhouse in New Hampshire. John surprised the group when he told them he had attended first grade in the schoolhouse!

The Commission hosted an open house at the Town House on October 10 to coincide with the Enfield Shaker Museum's pie sale. Neighbors from Enfield Center and people from afar visited the Town House and asked many questions. Perhaps the comment heard most often was "Why isn't this building being used...it is a treasure!" As part of a public information campaign, the Commission plans future open houses and articles posted to local publications.

Throughout the year, Linda Jones, representing Enfield on the Mascoma Valley Preservation board, reported monthly to the Commission on the activities of MVP. (Linda is also the Heritage representative to the Enfield Planning Board.) It is anticipated that Enfield will receive assistance from MVP in efforts to preserve the Town House as we move forward. Andrew Cushing, MVP President, has been extremely helpful in providing information and support for Town House preservation.

Enfield once again applied to the Seven to Save program for the Town House but unfortunately, the Town House was not chosen. The Commission will reexamine their application for the next round in the Seven to Save program and decide whether to re-apply. While Seven to Save, a program administered by NH Preservation Alliance, carries no monetary award, it is extremely helpful in calling public attention to historic resources. It should be noted that all NH Main Street Programs were chosen as one of the Seven to Save this year, Enfield is one of those Main Street Communities.

Although not an “official” activity of the Heritage Commission, several Commission members serve on the Enfield Shaker Village Scenic Byway Advisory Board. Presently, the Byway is awaiting final approval by NH Department of Transportation for the extensions proposed in 2019. Unfortunately, COVID seems to have halted all meetings of the State agency charged with approving Byway extensions. Once approved, Enfield will boast an extensive scenic byway featuring its rich historic past, in addition to the many attractions of scenic beauty and recreational opportunities.

The newest project of the Commission is a monthly article in the Town Newsletter about the history of a particular street. Madeline Johnson, free lance writer and alternate to the Heritage Commission heads up the effort. The first street selected was Lockhaven Road and the article about its history appeared in the January Town Newsletter. The goal of the articles is to raise awareness about Enfield’s rich history.

At December’s Heritage meeting, the Commission discussed which preservation efforts should take priority in 2021. The Town House and finding a solution for future use of the building was first and foremost in the list of things to be accomplished. Other on-going projects include continuing to work on Certified Local Government (and Local Historic District), assessing the duties of a Heritage Commission, and addressing the needs of Whitney Hall especially as they relate to preserving the historic importance of the building. Working to promote the Enfield Shaker Village Scenic Byway, working towards Certified Local Government, and supporting Mascoma Valley Preservation will also be priorities of the Commission.

Respectfully submitted,



Meredith 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 and Tri-County Community Action Programs, in order to provide information, referrals, and assistance to residents.

In the year 2020 a total of \$5,745.83 was disbursed to 4 households consisting of 6 adults and 6 children. Of these, one family became part of the homeless population and was placed into housing of their own.

There was no reimbursement made by client(s) for services rendered in 2020.

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

The breakdown of the money disbursed in 2020, is as follows:

Rent/Security Deposit/Lot Rent	\$3,545.83
Motel	\$1,200.00
Direct Cremation	<u>\$1,000.00</u>
TOTAL	\$5,745.83

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 balance of the Fuel Fund at year end 2020 is \$6,624.99

The local food pantries are a true asset to our area communities. 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 the Fuel Fund throughout the year of 2020.

Eastman Recreation
Secret Santa's

Respectfully submitted,



Diane Heed
Human Services Director

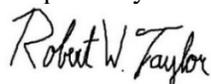
Land Use & Community Development Department

The Land Use and Community Development Administrator attended various committee and board meetings to help advance the goals of the Land Use and Community Development Department. These included but are not limited to: Mascoma Lakeside Park Committee meetings, Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) Brownfields Advisory Committee meetings, Enfield Village Association (EVA) Economic Development Committee meetings, Vital Communities Transportation Management Association (UVTMA) meetings, Enfield's Municipal Advisory meetings (MFAC), Enfield Energy Committee meeting and Enfield Selectboard meetings.

- ❖ Conferences, trainings and regional meetings attended include:
 - The New England Chapter of American Planners Association (NECAPA) virtual meetings.
 - The NH Planner's Association (NHPA) virtual annual meeting
 - The NH Municipal Association (NHMA) and NH Office of Strategic Initiatives (OSI) virtual meetings
 - Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) Transportation Alternatives Committee (TAC) virtual meetings
 - Upper Valley Board of Realtors (UVBOR) virtual meetings
 - Enfield's Town Department Heads bi-monthly ZOOM meetings
 - Numerous NH Municipal Association (NHMA) virtual webinars
 - FEMA Floodplain Administrator (virtual) refresher training offered by the State of NH Office of Strategic Initiatives
 - NH Department of Natural and Cultural Resources (NHDNCR)- Land and Water Conservation Fund (LWCF) Grant Round 31 ZOOM application workshop
- ❖ Other activities that the Town's Land Use and Community Development Administrator was involved in include:
 - Implementing ZOOM Web Meeting Platform system for all Town Boards including Planning Board, Zoning Board, Selectboard, Energy Committee, Conservation Commission and other board meetings
 - Attending EVA Monthly Networking Events at numerous local businesses
 - Providing updates to the Enfield GIS section of the Town's website: www.enfield.nh.us
 - Inspecting two (of three) of the Town's active gravel pits for compliance with State of NH Laws (a condition for permit renewal).
 - Submitting and application for Grant funding through LWCF Grant Round 31 for Mascoma Lakeside Park.
 - Held ground-breaking ceremony at Mascoma Lakeside Park for the construction of the new pavilion structure
 - Enfield's Ad-Hoc Internet Access Committee meetings

The Land Use and Community Development Department office is located at the Department of Public Works (DPW) facility at 74 Lockhaven Road. The Administrator is available Monday through Friday to discuss any land use projects that you would like to discuss. You can also call 603-442-5427 or email: planning@enfield.nh.us

Respectfully submitted,



Rob Taylor, Land Use and Community Development Administrator

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.

As I write this in the first week of January 2021, what can I say about 2020 that hasn't already been said? The library building remains closed, and like many, when we made the decision to close on March 16th, we fully expected to be back open within a month. But as we all know, nothing in 2020 went as expected. Being closed goes against everything libraries stand for: a place for the community to come together to share resources. This year has been extremely difficult, but we have also seen and done some amazing things.

I watched my librarian colleagues make the hard decision to close and then immediately get to work on creating safety policies and guidelines for re-opening. We worked on these together, sharing ideas and information as soon as it became available. I watched the Enfield community pull together to support local businesses and offer help and items to those in need. Many people reached out to the library to say they missed us but that they appreciated our efforts to keep people safe.

In a normal year, I would use this report to give a summary of our programming and patron visit statistics. In January and February, we had our usual number of visits: 1,101 and 1,158 respectively. We also had 71 programs with 859 participants. Since we closed, we did our best to stay connected and offer what we could. Our new Assistant Librarian, Kate Minshall, started in January after the retirement of Patti Hardenberg. One week after we closed, she began posting video story times to YouTube once a week and since then, they have been viewed over 10,000 times. She also organized 188 craft kits for pick-up, giving out a total of 966 crafts.

With digital access being more important than ever, we began the long-planned project of upgrading the library management software. The process started in August with data migration, testing, and training and we successfully launched the new catalog in December. Patrons can now access their library accounts from home and we appreciate all the people who tested the system, asked questions, and provided feedback. Along with that, there was an increase in the use of our digital offerings. Patrons checked out 5,187 ebooks and audiobooks, watched 1,123 movies through Kanopy, and monthly NY Times usage doubled. Finally, we also signed up 70 new patron cards and put out 956 bags since June for our porch pick-up service.

It has been a long and strange year. We can only wait and see what 2021 will bring, but we hope to see many of you face-to-face again by the end of it.



Melissa Hutson
Town Librarian

Library Trustees

The Trustees are pleased to report on the Enfield Public Library's 2020 activities. By state statute, Library Trustees provide administrative, budgetary, and facility oversight of the Library. Day-to-day operations are directed by Librarian Melissa Hutson who ensures that the library continues to be a dynamic and useful resource to the Enfield community. In 2020 the Trustees focused on supporting the Library in four ways (1) We supported the Library Staff as they worked their way through COVID19; (2) We continued to work with the Town on new and improved library facilities; and (3) We supported the Librarian in the installation and conversion to a new Library Management System; and (4) We worked with Dolores Struckhoff and her family to continue to offer services through the Evelyn J. Crate Library Fund.

The Trustees, in concert with the Librarian and Town Manager, made the decision to close the Library due to COVID-19 on March 19th, 2020. Initially, we expected to reopen within 6 +/- weeks. Here we are, almost a year later, and the Library is still physically closed. With that said, and thanks to the efforts of Melissa and Assistant Librarian Kate Minshall, the purpose and functions of the library were sustained. Enfield benefited by Melissa's participation in the state-wide library task force that developed COVID related guidelines for the Governor. As Melissa has reported, despite being closed physically, the library continued to provide services. Story times continued via YouTube (and the number of views continue to grow beyond our wildest expectations) and porch pick-up of books was implemented. Patrons continued to call for services and where we could safely, we met their needs. Slowly, but surely, a new, interim normal has emerged. With that said, we all look forward to the day when operations resume and our Library is open to the public like normal. The demands of online ordering of books made upgrading of our library management system mandatory. The Librarian and team brought the new system up in December with few problems. Feedback we've gotten on the new system through Melissa has been uniformly positive. And finally, with the construction skills of Tallis Diehn and funded by the Evelyn J. Crate Library Fund, the Enfield Public Library now has two of its own "Little Libraries". One at Huse Park and the other at the Lakeside Park.

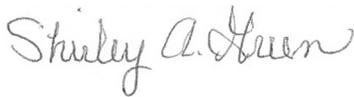
We had significant movement on new library facilities in 2020 and we have a new path forward to dramatically improve and expand Libraries space. As expected, in the fall of 2020 the Municipal Facilities Committee (MFAC) recommended that Whitney Hall be completely renovated with a significant expansion off the back of the building; the idea being that the Library would be in renovated/expanded space on the 2nd floor with Town Offices in new and expanded space on the first floor. The 3rd floor would be renovated for additional meeting and storage space. More details and a few schematics can be found on the libraries page on the Town's website. In their deliberations, MFAC requested a new cost estimate of the previously approved stand-alone library (Approximately \$4.2Mn), when compared to the cost of a renovated and expanded Whitney Hall (Approximately \$4.8Mn), it became obvious that we had to move in a different direction. A completely renovated and expanded Whitney Hall provides a 25+ year solution for both the Library and Town Offices. It maintains a grand old building in the center of Town, provides modern, bright and adequate space for both the Library and Town Offices, and with additional fundraising could be financially appealing. A great deal of work went into the stand-alone library, but it is the Trustees view that it is not cost effective and will be almost impossible to realize anytime in the near future. The Library Trustees and Selectmen met in December 2020 and both Boards voted to endorse the renovated/expanded Whitney Hall solution with the goal of seeking voter approval at the March 2022 Town Meeting. The Selectmen, Library Trustees and Librarian believe this is a positive, viable and achievable goal. We look forward to engaging with the new Town Manager and the Board of Selectmen to create an information plan for the Town. We will also be working with our donors to ensure they understand and are comfortable with this significant change. And if any are not supportive, we will work with them to return their gift(s).

In closing, we look forward to 2021 with optimism and with the hope that some sense of normalcy will return. We encourage townspeople to look at the Library's website to learn more about offerings and services (www.enfield.nh.us/enfield-public-library) and each of us are happy to answer any questions you may have at any time.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'D. Albanese', with a large, stylized flourish at the end.

Dominic C. Albanese, Chair

A handwritten signature in black ink, appearing to read 'Shirley A. Green', written in a cursive style.

Shirley A. Green, Treasurer

A handwritten signature in black ink, appearing to read 'Francine R. Lozeau', written in a cursive style.

Francine R. Lozeau, Trustee

Mascoma Lakeside Park Committee

The Mascoma Lakeside Park Committee (MLPC) has been busy throughout the year, meeting regularly, first in person and since April, on Zoom. Architect Paul Mirski has very generously offered his professional services pro bono for the design of the pavilion and submitted plans to the Committee for approval. The committee unanimously approved Mr. Mirski's design and in the spring, the Town of Enfield posted a notice, advertising for bids (Request for Proposals) to build an open-air pavilion at Lakeside Park. Two companies submitted bids and the successful bid was awarded to Upper Valley Builders, LLC. An estimated construction start date was late August-early September. However, unexpected delays with site work postponed start of construction until October. Steve Patten did the extensive site work, preparing the location for the pavilion and future possible events-tent area. The former temporary by-pass road access point has been eliminated to make way for the pavilion. Actual construction of the pavilion began in October with the concrete slab being poured and the steel frame erected. As of January 2021, the pavilion has been roofed and is awaiting shingles.

In late fall, the Lakeside Park Committee welcomed new volunteer and Enfield resident, Pattie Fried (now a member of MLPC). A Master Gardener intern, Pattie will use Lakeside Park as her community service project to become a Master Gardener. Like Paul Mirski's pro bono design work, Pattie's garden expertise and that of her mentors is a tremendous gift to our community. Pattie will be focusing on native plants and shrubs and, working with plantings supportive of Lake Smart goals. We are incredibly grateful to both Mr. Mirski and Pattie Fried for their generous contributions to Lakeside Park.

The fund-raising campaign continues for the second phase of park construction to include paths, trails, plantings, and parking lot improvements. A grant application has been submitted to the Land and Water Conservation Fund for \$125,000 which, if successful, will need to be matched at the same level and fulfill the budget of \$250,00 for proposed work. An expected notification of whether the grant has been successful will probably come in the early spring. However, the Town has already received notice that it has passed the first hurdle with this grant. Members of the MLPC have begun efforts to raise the match for this grant in anticipation that the Town will be successful.

A permanent sign will be installed in the spring, welcoming people to the park. The sign has been funded through a generous donation from the Enfield Village Association. It should also be noted that the Mascoma Sailing Club and EVA have pledged to contribute \$2000 annually to the park's maintenance.

A "Green Committee" has been established consisting of members from the park committee. They have been weeding and caring for plantings at the park and would welcome volunteers. There is much work to be done in eliminating invasives. It is anticipated that these invasives will be tagged for removal in the up-coming months.

With the pavilion sited close to where people would access the park from the Rail Trail, it has become apparent that a new access from the Rail Trail will be needed. Steve Patten has suggested a place further down from the pavilion site which would allow people to access the park from the Rail Trail. The Lakeside Park Committee is currently exploring this and other possibilities.

The park has quickly become a destination for people from throughout the Upper Valley. Whether it be someone just enjoying a peaceful moment, picnickers, kayakers, Rail Trail enthusiasts, or disabled veterans coming to kayak or bike, and now, ice skating and other winter activities, Lakeside Park is a popular spot! It was noted that in late August, a World War II marine veteran came to kayak, fulfilling her wish to be on the lake for one more time. Paul Mirski has planned for ADA accessibility throughout the park with will allow everyone to access this beautiful place on the lake. It is hoped that in the future, Lakeside Park will be truly accessible to all, even those wheelchair bound.

The Mascoma Lakeside Park Committee wishes to thank all their donors who have made this park a reality and especially to Paul Mirski who has given untold hours of his time. Thanks also to the Green Committee for garden upkeep, and Town employees who mow the grass and plow the snow in winter. Fund-raising is on-going for the needed upgrades and improvements. We welcome donations, however small, and of course, volunteers!

Respectfully submitted,

A handwritten signature in cursive script that reads "Meredith C. Smith". The signature is written in black ink and is positioned above the printed name.

Meredith Smith
Chair

Municipal Facilities Advisory Committee

The Municipal Facilities Advisory Committee (MFAC) presented their final recommendations to the Board of Selectmen on September 14, 2020. A full-size version of the PowerPoint presentation is available on the Town's website on the [Municipal Facilities Advisory Committee](https://www.enfield.nh.us/municipal-facilities-advisory-committee/files/mfac-final-presentation-selectmen) page at <https://www.enfield.nh.us/municipal-facilities-advisory-committee/files/mfac-final-presentation-selectmen>

On December 14, 2020, at a joint meeting of the Board of Selectmen and the Library Trustees was held. The Library Trustees voted unanimously to again endorse the MFAC Whitney Hall/Library Facility solution with the hope of going to Town Meeting in 2022. The Board of Selectmen voted, 2 in favor and 1 abstention, to endorse the MFAC Whitney Hall/Town Office solution with the hope of going to Town Meeting in 2022.

On January 4, 2021, at a meeting of the Board of Selectmen and public safety chiefs, the Selectboard voted unanimously that there is a need to accomplish what the MFAC Committee has been working on, with support to the process and the facilities, but the Board does not support presenting at the Town Meeting in 2021 as it needs to be postponed for at least one year. It was stated at this meeting that there is a large body of work to be continued, and discussions will continue, including with any future Town Manger as well as with the Master Planning Committee.

Many thanks to the members of this committee:

- Shirley Green
- Jean Patten
- Erik Russell
- Maynard Southard
- Mark Tarantelli
- Robert West
- Tracy Young
- Phil Shipman, Chair
- Ryan Aylesworth, Town Manager



Municipal Facilities Evaluation & Conceptual Design Project

Final Report & Recommendations of the
Municipal Facilities Advisory Committee
September 2020



Municipal Facilities Advisory Committee (MFAC)

- Formally established by the Board of Selectmen (BOS) in April 2019 following the conclusion of the "Municipal Facilities Optimization Study."
- The intent of the BOS and Town Manager was to build a collaborative committee with diverse backgrounds and perspectives.
- Members are committed to a process grounded in objectivity and evidence-based evaluation of the Town's facility conditions and needs.





MFAC Members

- Shirley Green
- Jean Patten
- Erik Russell
- Maynard Southard
- Mark Tarantelli
- Robert West
- Tracy Young
- Phil Shipman, Chair
- Ryan Aylesworth, Town Manager (ex officio)



MFAC Duties (1 of 2)

- (1) Reviewing and discussing the current condition of the following Town-owned buildings:
 - Whitney Hall – 23 Main Street
 - Police Facility – 19 Main Street
 - Public Works Facility – 74 Lockehaven Road
 - Union Street Fire Station (Fire Department HQ) – 25 Union Street
 - Enfield Center Fire Station (Secondary/Satellite Station) – 1100 NH Route 4A, Enfield Center
 - Enfield Community Building – 308 US Route 4
 - Depot Street (Ambulance headquarters) – 18 Depot Street
 - Pavilion Building located at Huse Park – 308 US Route 4
 - Shedd Street Garage #1 – 7 Shedd Street
 - Shedd Street Garage #2 – 15 Shedd Street
 - Transfer Station (Trailer) – 39 Lockehaven Road
 - Enfield Center Town House – 1044 NH Route 4A, Enfield Center





MFAC Duties (2 of 2)

- (2) Reviewing and evaluating the needs and recommendations of staff and findings from past planning and evaluation efforts.
- (3) Convening public informational meetings to obtain stakeholder/resident feedback.
- (4) Building consensus around proposed facility projects.
- (5) Identifying the specific requirements/needs, specifications, estimated costs, and project timeline/phasing for each proposed project.
- (6) Seeking the professional advice of consultants to aid the MFAC in its review of possible projects.
- (7) Issuing recommendations to the Town Manager and BOS for appropriate action at a future Town Meeting.



Process (1 of 2)

- The Committee has been committed to a process that is:
 - Transparent;
 - Factual;
 - Integrity-driven;
 - Consensus-based.
- Committee goals include:
 - Developing objectives and associated strategies that are most likely to meet both current and long-term (50+ years) facility needs
 - Fiscal responsibility by diligently searching out external funding sources
 - Basing recommendations on quality, integrity of resource(s), and safety
 - Using “value” as an overall rating rather than just “cost”
 - Minimizing, to the greatest extent possible, financial commitment on the Citizens of Enfield





Process (2 of 2)

- Step 1 - Review of existing Enfield facilities (12)
- Step 2 - Review past design / planning efforts, studies, reports
- Step 3 - Nearly 40 - 2+ hour public meetings of in-depth discussion of methods to address our facility needs and solve existing problems
- Step 4 - Multiple subcommittee meetings
- Step 5 - Discussions with Department heads and key personnel
- Step 6 - Tour the facilities of four other communities
- Step 7 - Development of conceptual plans
- Step 8 - Present recommendations to the Select Board



Categorizing Facilities by Type

- **Satisfactory Facilities:** Those facilities that are effectively serving their intended purpose(s) but require routine repairs/maintenance
- **Disposable Facilities:** Those facilities that no longer serve a municipal need and should be sold
- **Special Consideration Facilities:** Those facilities that have inherent value and the potential to serve a municipal need in the future, but that require additional deliberation
- **Unsatisfactory Facilities:** Those facilities that are NOT effectively serving their intended purpose(s) and need significant capital improvements





Satisfactory Facilities

- **Enfield Center Fire Station**
- **Enfield Community Building**
- **Huse Park Pavilion**
- **Transfer Station**
- **Department of Public Works Facility**
 - Building is generally holding up well and should be able to continue to meet needs for the foreseeable future
 - Garages presently lack proper ventilation; need for exhaust system to improve interior air quality
 - Lack of eaves on rear of building allowing recurring damage to masonry and attached lighting fixtures
 - Building in need of insulation and other energy efficiency upgrades
 - Conference room is used for most municipal board/committee meetings due to present lack of more appropriate meeting space
 - General repairs were noted and directed to the proper personnel



Disposable Facilities

- **Shedd Street Garages (former DPW Facility)**
 - Buildings are currently used to store infrequently used equipment and the like due to lack of alternative/appropriate storage space
 - Buildings are highly deteriorated (i.e., shifting foundations, roof leaks and rot, etc.), structurally unsafe, and should be torn down (Barrett Report concluded they were liabilities with no future value)
 - Due to its unsafe condition and the prohibitive costs associated with rehabbing the buildings, the MFAC concurs with the Barrett Report recommendation to demolish the buildings
 - Town received a grant to comprehensively evaluate the site for legacy contaminants (Level I and Level II environmental site assessment)
 - MFAC does not believe the site would be an appropriate location for the siting of a public safety facility (i.e., dead-end residential road)
 - MFAC recommends these parcels be sold and redeveloped for residential purposes to recover general funds from the sale of the property and generate tax revenue



Special Consideration Facilities

- **Enfield Center Town House (Historic Town Hall; est. 1845)**
 - Difficult facility to evaluate
 - The building has considerable historic value
 - The building has a number of possible future uses
 - Absence of water/sewer facilities and lack of land to provide adequate parking presently limits for use options
 - Engineers have reported major structural concerns that require significant investment in order to permanently resolve
 - The Town has recently secured grant monies to assist in limited structural stabilization



Unsatisfactory Facilities – Whitney Hall

- **Building Condition**
 - Building is historic and very much showing its age; worn and dingy interior. Roof, siding, fascia, foundation, tower are all in serious disrepair. Shortage of bathrooms (upper level). Outdated electrical. Totally inadequate energy wise. Antiquated and slow-moving elevator. Extensive costs for heating due to poor condition and aging mechanical systems. Lack of central cooling system (compromises productivity). Poorly insulated. Drafty windows. Pest infestation. Inadequate sound proofing.
- **Town Offices (Operations and Services)**
 - Inadequate square footage for existing staffing and service delivery. Shortage of storage space. Poor layout for operations and customer service. Sound transfer compromises privacy and work productivity
- **Enfield Public Library (Operations and Services)**
 - Inadequate square footage for service delivery. Poor layout for operations and customer service. Shortage of storage space.





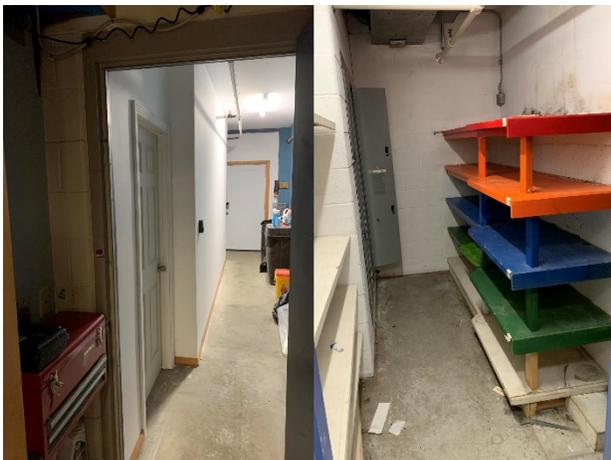
Unsatisfactory Facilities – Public Safety Police Station

- **Building Condition**

- Inadequate square footage. Heating/cooling system does not work properly despite many attempts to repair (unhealthy and compromises productivity). External appearance inconsistent with historical character of Enfield village. Roof uncompliant with snow load requirements.

- **Operation and Services**

- Poor layout for operations and customer service. Cramped office spaces. No potential for expansion. Noncompliant with many industry standards/requirements related to safety and security. Garage stall repurposed for evidence storage, but space size still inadequate. Poorly designed and undersized booking area presents significant safety concerns to personnel and the public. Lack of file storage space. Lack of vehicle impound facility. Insufficient vehicle garaging capability (causing increased response time during inclement weather). Victim/witness interview environment (space, privacy) hinders ability to treat victims with compassion. Undersized and ill-equipped EOC. Physical separation from fire and EMS presents barriers to collaboration.



Unsatisfactory Facilities – Public Safety Union Street Fire Station

- **Building Condition**

- Old facility that was not designed for its present use. Dingy and highly worn. Significantly undersized for present/future needs. Parcel not suitable for expansion. Replacement roof needed. Chronic problems with heating system. No cooling system. Poorly insulated.

- **Operations and Services**

- Inadequate square footage for personnel and vehicle/equipment storage. Undersized meeting/training space. Poor layout for operations, noncompliant with many industry standards & requirements. Lacks personal/equipment lockers and shower rooms. Health and safety of personnel is compromised due to: insufficient hygiene area to clean up following calls, hazardous materials, body fluids, etc. Physical separation from ambulance facility impedes efforts to integrate Fire and EMS functions.



Unsatisfactory Facilities – Public Safety Depot Street Ambulance Building

- **Building Condition**

- Old facility that was not designed for its present use. Significantly undersized for present/future needs. Dingy and heavily worn. Structural columns are deteriorating. Parcel not owned by the Town. Not a good candidate for renovations and expansion. Basement is dirt floor. Regularly experiences significant flooding. Musty and unsanitary. Poor indoor air quality (furnace ventilation). Aged mechanical, plumbing and electrical systems. No cooling system.

- **Operations and Services**

- Inadequate square footage for personnel and vehicle/equipment storage. Poor layout for operations, noncompliant with many industry standards & requirements. Not enough room inside the building to clean and or restock the ambulance. Lacks personal/equipment lockers and shower rooms. Health and safety of personnel is compromised due to: insufficient hygiene area to clean up following calls, hazardous materials, body fluids, etc. Physical separation from fire station impedes efforts to integrate Fire and EMS functions. Facility too small to clean, restock, or otherwise service ambulance while inside the building.



*An All-Too-Common Occurrence-
6+ inches of standing water on
the basement floor of the Depot
Street Ambulance building*





Energy Use & Consumption – Present (Est.)

- Whitney Hall (23 Main Street)
 - 36,649 kw/year | 4,100 gallons/year (fuel oil)
 - Police Station (19 Main Street)
 - 31,017 kw/year | 1,200 gallons/year (fuel oil)
 - Fire Station (25 Union Street)
 - 14,908 kw/year | 1,900 gallons/year (fuel oil)
 - Ambulance Building (18 Depot Street)
 - 14,565 kw/year | 1,200 gallons/year (fuel oil)
- TOTAL → 97,139 kw | 8,300 gallons (fuel oil)
COST (@ \$0.16/kwh & \$2/gallon) → **\$32,142/year**



After intensive review of existing municipal facilities and touring the facilities of other communities, the focus shifted to discussing methods to address our facility needs and solve existing problems



Preliminary Conclusions

- The Town should invest in the construction of a new public safety facility that houses Police, Fire, and Ambulance departments under one roof.
- Whitney Hall – which is home to Enfield Public Library, municipal offices, and Shaker Bridge Theatre – has considerable historic value and is in need of significant renovations and expansion to effectively serve citizens.
- The Town should add formal facilities management responsibilities to the organizational chart by having personnel work closely with existing departments to develop and implement a robust preventative maintenance program for all Town buildings/facilities.



Overarching Facility Goals/Values

- Facility form, function, and location that meet operational needs
- Health and safety of public and employees
- Affordability/cost effectiveness
- Renewable energy/energy conservation (i.e., net zero)
- Historic resource protection
- Continuity of operations
- Resilience and adaptability to changing circumstances and needs



Conceptual Planning & Design (1 of 2)

- The Committee solicited proposals from architectural and design firms to develop conceptual plans and cost estimates associated with the construction of a public safety facility and renovations and expansion of Whitney Hall.
- Bread Loaf Corporation (BLC) of Middlebury, VT, was the Committee's unanimous selection. BLC is a full-service firm with an integrated team approach and decades of experience on similar projects in other communities.
- BLC has been actively working with the Committee and other Town officials since early-October 2019.
 - Principal Architects: John Dale (deceased), Jim Pulver
 - Proj. Manager/Historic Pres. Specialist: Paul Wyncoop
 - Mechanical Engineer: John Johnston
 - Cost Estimator: Fred Bellucci



Conceptual Planning & Design (2 of 2)

- Over the past nine months, with highly responsive and professional support from BLC, the Committee considered numerous variations of plans involving the renovation and expansion of Whitney Hall and the siting and construction of a public safety facility
 - Multiple conceptual designs for Whitney Hall developed/evaluated
 - Multiple conceptual designs for PSF developed/evaluated
 - Possible sites for PSF preliminarily considered for suitability
 - Preferred site recently evaluated for geotechnical feasibility and estimation of associated site work costs
- The Committee has finalized the conceptual plans and associated cost estimates for both projects (which will be presented tonight)



Public Safety Facilities, Municipal Offices, and Public Libraries Reviewed/Evaluated

- Hartford, VT (Municipal Offices, Public Safety Facility)
- Sunapee, NH (Municipal Offices, Library, Public Safety Facility)
- Hanover, NH (Municipal Offices, Public Safety Facility)
- Warner, NH (Fire Station)
- Canaan, NH (Public Safety Facility - *planned*)

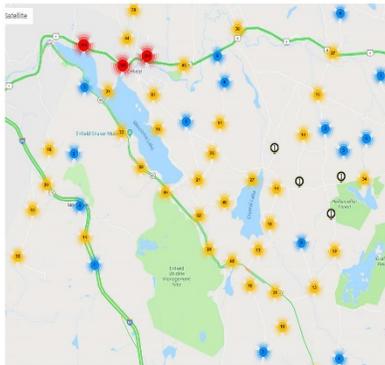


What about a Municipal Complex?

- MFAC considered the merits of a single/large facility with municipal offices, Enfield Public Library, and public safety all under one roof
- However, the following issues arose:
 - It is believed the Municipal Offices and Enfield Public Library should remain within the walkable village area
 - It does not appear that a parcel exists within the village area that is large enough to site such a complex
 - Emergency vehicle egress/ingress incompatibility
 - Moving municipal offices and Enfield Public Library would mean vacating historic Whitney Hall
 - MFAC decided two facilities would better meet Enfield's operational needs and other goals



Plotting Emergency Services CFS Data (Three Years; 2017-2019)



Analysis of Emergency Services CFS Data

- The majority of calls in Enfield are centered on the US Route 4 corridor.
- Locating a Public Safety Facility in the US Route 4 corridor will minimize response times (in aggregate).
- Maintaining the Enfield Center "satellite" Fire Station on NH Route 4A will help ensure that part of town continues to receive timely response/service.
- There is consensus that CFS data are most relevant when it comes to FD and Ambulance calls because police officers on patrol will respond from their current location as opposed to from the station.



Public Safety Facility Sites

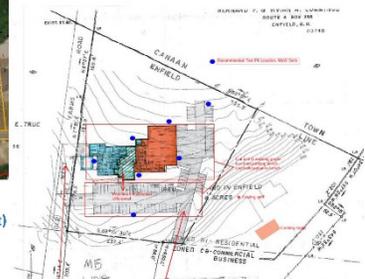
- Several potential locations examined preliminarily
 - Six (6) parcels on US Route 4
 - One (1) parcel on Main Street
 - One (1) parcel on NH Route 4A (currently town-owned)
 - One (1) parcel on Shedd Street (currently town-owned)
- 547 US Route 4 (property owned by MVRSD) believed to be most advantageous
 - Parcel site plans, surveys and other pertinent documents have been reviewed
 - Geotechnical analysis has been performed by civil and environmental engineering firm (favorable results)
 - MVRSD officials share interest in exploring this possibility



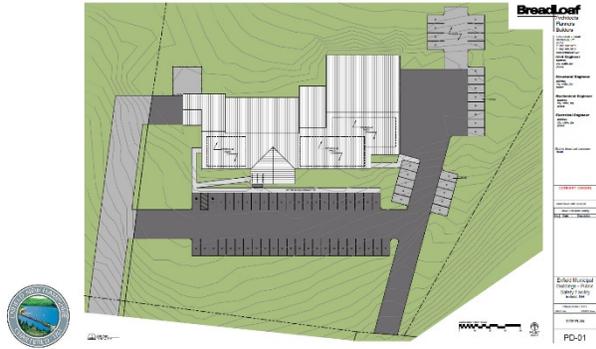
Public Safety Facility: 547 US Route 4 Concept



~ 3 to 3.5 Acre Subdivision (Property is already tax exempt)



Public Safety Facility - Conceptual Plan (1 of 2)



Public Safety Facility - Conceptual Plan (2 of 2)



Whitney Hall

- Whitney Hall is a beautiful building of historic and cultural significance.
- Significant maintenance is needed.
- Energy performance is poor and upgrades are needed (see 2011 Energy Audit).
- MFAC feels that with considerate renovations and expansion Whitney Hall can continue to be home to Enfield municipal offices and Enfield Public Library



Current Police Station

- The current police station does not meet the needs of a Police Department in 2020.
- Continuing to use the building as a police station would require significant renovation and expansion of the current building.
- A Public Safety Facility housing the Police, Fire and Ambulance departments was determined to be the best alternative, both functionally and from a cost-effectiveness standpoint.
- If a Public Safety Facility is built, the current Police Station becomes available for alternative uses.
- Uses discussed include:
 - Utilize the basement as the new home of the FOM food pantry
 - Lease all/ portions of building to a commercial entity
 - Repurpose building for use by Enfield Recreation Department
 - Open up the main level for use as an additional public meeting space
 - Sell the property (not recommended by the MFAC)
- MFAC recommends relocating the food pantry to the basement and repurposing the main level.

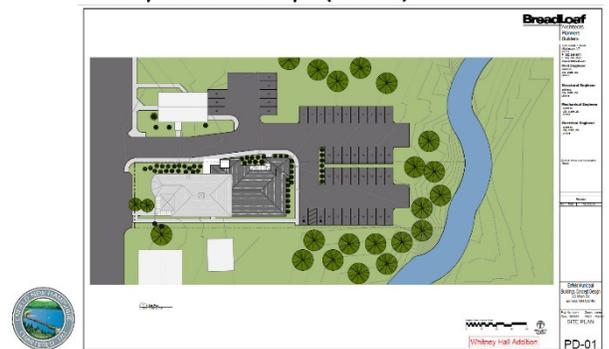


Enfield Public Library

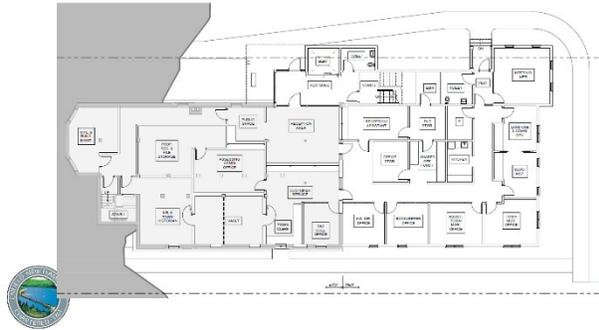
- Town Meeting in 2008 approved a plan for a stand-alone library located behind Whitney Hall.
 - Estimated cost in 2009 = \$3,208,550
 - Inflation adjusted estimated cost in 2020 = \$4,259,657
- Although the Trustees diligently worked to achieve the approved plan, it has not come to fruition.
- Renovating and expanding Whitney Hall was considered in 2006 and has been reconsidered as part of this effort.
 - Estimated cost in 2006 = \$3,100,672
 - Inflation adjusted estimated cost in 2020 = \$4,576,362
- The Library Trustees and Librarian have been essential collaborators in identifying the needs of the library and the development of conceptual designs that meet these needs.
- The Enfield Public Library Trustees have officially voted to endorse the conceptual plans as developed by Bread Loaf.



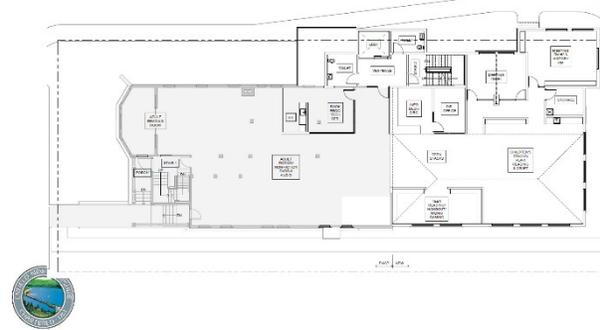
Enfield Public Library and Municipal Offices: Whitney Hall Concept (1 of 4)



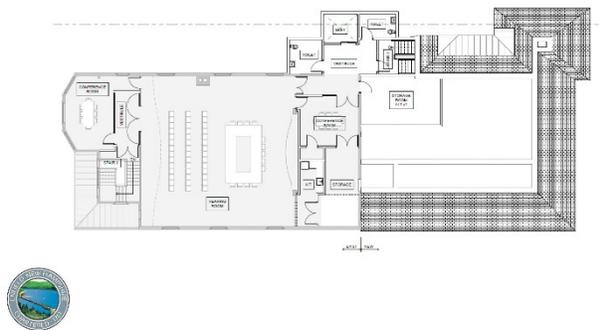
Enfield Public Library and Municipal Offices:
Whitney Hall Concept (2 of 4)



Enfield Public Library and Municipal Offices:
Whitney Hall Concept (3 of 4)



Enfield Public Library and Municipal Offices:
Whitney Hall Concept (4 of 4)



Collaboration and Support of Town Officials
and Enfield Public Library Trustees

- The proposed conceptual plans for both facilities were developed with significant input from the following:
 - Public Safety Chiefs (Police, Fire, Ambulance)
 - Public Works Director
 - Building/Fire Inspector
 - Town Administration (Town Manager, Asst. Town Manager)
 - Enfield Public Library Trustees and Librarian
- **All the above support the proposed conceptual plans.**

Looking Ahead and Next Steps

- Clearly, the evolving financial implications of COVID-19 will weigh heavily on the BOS' consideration of the MFAC's recommendations
- Should the MFAC recommendations be accepted by the BOS, an intensive public engagement process will ensue over the next six months (Sept. 2020 - Feb. 2021)
- The MFAC hopes that a robust public engagement process will help build consensus and help inform the public about why facility upgrades are needed and how they will help deliver better services/outcomes
- Upon approval by the public, the final designs would include energy efficiency targets and performance design goals (Net Zero).

Summary of Recommendations

- Add Additional Facilities Management Capacity to the Enfield Organizational Chart
- Construct a new, energy-efficient, Public Safety Facility to house Police, Fire, and Ambulance departments
- Renovate/Expand Whitney Hall for Municipal Offices and Enfield Public Library (including energy efficiency targets)
- Sell disposable and unsatisfactory facilities/properties
 - Shedd Street (regardless of whether a PSF is built)
 - Depot Street (if a new PSF is built)
 - Union Street (if a new PSF is built)
- Repurpose the current Police Station if a new Public Safety Facility is built, including relocating the FOM food pantry.



Potential Funding Sources

- Enfield Taxpayers (always on our minds)
- Federal or State Grants
 - LCHIP (*in-process, funding decision in late-2020*)
 - NBRC (*next grant round in May 2021*)
 - FEMA EMPG (*next grant round in April 2021*)
 - USDA-RD Community Facilities Grant/Loan Program
- Private Donations (Library Fundraising)
- TIF District
- Sale of Disposable/Unsatisfactory Property*
 - Shedd Street, Union Street Fire Station, Depot Street Ambulance Station



*It should be noted that, once sold, the Town will begin collecting recurring property tax revenue from these properties



Total Project Budget

	Public Safety Building	Whitney Hall: Library & Town Offices
1 BUILDING AREAS:		
2 Renovations	N/A SF	9,653 SF
3 New Construction	18,831 SF	7,991 SF
4 Total Area	18,831 SF	17,644 SF
5		
6 CONSTRUCTION COST:		
7 Site Development & Demolition	\$1,008,000	\$ 404,000
8 General Construction	\$3,398,000	\$3,416,000
9 Construction Cost	\$4,406,000	\$ 3,820,000
10 Construction Contingency 10%	\$441,000	\$382,000
11 TOTAL PROFESSIONAL FEES: (Architecture, Engineering, Pre-Construction and Construction Administration @ 6.5%)	\$ 315,000	\$ 273,000
12 OWNER COSTS		
13 Land Costs	\$80,000	N/A
14 Develop Road/Infrastructure/Utilities to Property (See Note Below)	\$407,000	N/A
15 Independent Testing Inspection	\$5,000	\$5,000
16 Phase 1 Environmental Site Assessment	\$2,500	\$5,000
17 Builder's Risk Insurance	\$6,500	\$6,500
18 Permit Fee's:		
19 : Local Building Permit	N/A	N/A
20 : Zoning	N/A	N/A
21 : MEP Permits	N/A	N/A
22 : Storm Permit (Alteration of Terrain Permit & Shoreline Protection)	\$3,125	\$1,000
23 Utility Charges & Fees:		
24 : Electrical Service Upgrade	\$40,000	\$25,000
25 : Water Hook-Up Fee	No Fee	No Fee
26 : Sewer Hook-Up Fee	No Fee	No Fee
27 Telephone System (Handsets and Hardware)	\$15,000	\$12,000
28 Data System - Servers & Network Equipment	\$15,000	\$10,000
29 Security System	\$75,000	\$37,500
30 Audio - Visual Equipment:		
31 Furniture, Fixtures and Equipment	\$70,000	\$120,000
32 Signage	\$9,400	\$11,000
33 Performance & Payment Bond	\$47,000	\$40,000
34 Owner Contingency 5% of Owner Costs	\$38,750	\$13,650
35 TOTAL OWNER COSTS	\$814,275	\$286,650
36 TOTAL PROJECT BUDGET	\$5,976,275	\$4,761,650



37 Note: Line No. 14 "Develop Road/Infrastructure/Utilities to Property" value is
 38 based on Preliminary Conceptual Engineers Opinion of Probable Cost,
 39 Town of Enfield Public Safety Facility, Prepared by Pathways Consulting, LLC
 40 Updated August 11, 2020 Post Facilities Committee Meeting



Project Funding/Financing Summary

- Total Investment (Whitney Hall & PSF) = \$10.74 M
- Offsetting Funds (Potential)
 - Private Donations (Library Fundraising) - \$500,000
 - Library CRF - \$242,000
 - TIF District - \$150,000
 - LCHIP - \$390,000 (*application pending*)
 - NBRC - \$350,000 (*application to be submitted in 2021*)
 - FEMA/Emergency Mgt - \$140,000

Subtotal = \$1,772,000

- “Net” Amount Financed = **\$8.96 million***
(*Does not include the value of disposable property sold – currently assessed at a combined value of **\$915,400**)



Annual Debt Service / Est. Tax Rate Impact

- Amount Financed = \$8.96 million
- 30-year Loan @ 2.5% (current fixed rates <1.8%)
- Est. Annual Debt Service Payment = **\$428,000***
- Est. Tax Rate Impact = **\$0.74/\$1,000** in Assessed Value

Example:

A property owner with a home valued at \$235,000 (median) who currently pays \$5,887 in property taxes would see their bill increase to \$6,061 (an additional \$173.90) per year

*Sale of disposable/unsatisfactory town-owned property will result in additional annual property tax revenue of >\$20,000 based on current assessed value



What if we continue the status quo?

- Many facilities won't meet town needs or legal requirements today or in the future
- Significant, costly maintenance is required to many facilities
 - DPW provides an excellent example. Corners were cut (or more specifically, the roof overhang) during construction. Now, <20 years later, the rear walls is deteriorating and other issues that are a direct result of the decisions made during construction. These repairs and upgrades will cost more than if we had built a better building to start.
- Inadequate structural and mechanical systems will continue to place unnecessary strain on operating budgets/taxpayer \$
- Personnel and public health/safety will continue to be at risk
- Employee recruitment, retention, and productivity will be negatively impacted
- Failure to address known facility deficiencies increases the Town's liability exponentially



Why now?

- This **vital investment in essential facilities** will enable us to better meet the town's functional needs, promote professionalism, and improve customer service.
- Investing in facilities will help positively position and market the Town for desired growth (new tax revenue).
- A variety of ongoing operating costs will be more efficiently spent (taxpayers get more bang for their buck).
- Due to high rates of inflation, delaying these projects will result in significantly higher costs down the road.
- The value of the principal raised by library fundraising efforts will continue to erode relative to inflation.
- The health and safety of the town personnel and the public will be significantly improved
- Town's liability risks reduce considerably



Municipal Facilities Final Recommendations to meet the current and future needs of the Citizens of Enfield:

- Construct a new Public Safety Building located on the US Route 4 corridor.
- Renovate and expand Whitney Hall for the continued use by Municipal Offices and Enfield Public Library.



THANK YOU

The MFAC wishes to extend its heartfelt appreciation to all the Municipal Department Heads, Town Officials, Bread Loaf, interested citizens, and other stakeholders who have been actively participating in and helping to inform this very important process to date.





APPENDICES

References

- Town of Enfield Municipal Facilities Optimization Study, Barrett Architecture and Schaal Engineering, 2019 (often referred to as the “Barrett Report”)
- Enfield Public Library report/plans (2009?)
- Whitney Hall Energy Audit (2011)
- Whitney Hall and Police Station floor plans (1990s)
- Individual Department needs assessments (2019)
- Facility conceptual designs prepared by other NH municipalities (various years)
- Municipal facilities Advisory Committee Meeting Minutes



Enfield Police Station



Union Street
Enfield, NH

Built in 1992
Served as the
Enfield Police
Station from
1992 to present.

Status of the Current Structure

Pros:

- Structurally sound
 - Only 30 years old
- Maintenance Required:
- Roof trusses
 - Interior finish work
 - Heating and Cooling systems

Deficiencies:

- The police chief is acting as the building manager. Ownership of and intimate knowledge of the facility is good. However, having the Police Chief coordinate and perform maintenance is not the best use of the Chief’s time or the towns resources.

Facilities Ability to Meet Current Needs.

Pros

- Flexible first floor, no load bearing walls on first floor.
- Location

Cons

Does not meet the current needs of a police station.

- command center
- evidence storage
- IT infrastructure
- document storage (currently in the attic)
- no impound lot
- interview room limitation – not good for general use (e.g. interviewing a victim)
- holding cell limitations



Future Requirements and Considerations (Gaps)

- General maintenance is needed and should not be deferred.
- The building is solid, but not appropriate as a Police Station moving forward.
- Alternative uses should be considered as it seems that the town could find a productive use for the building.
- Any potential sale of the building is impractical. The location, combined with the Whitney Hall property provide the town with an excellent presence on Main Street. This allows for convenient access, flexibility for the town’s future use, and presents the town government well.



Union Street Fire Station

25 Union Street
Enfield, NH

Built in ~1940 as
creamery for
processing bulk
milk.

Serves as the one
of the homes of
the Enfield Fire
Department

Status of the Current Structure

Pros:

- Generally good condition

Maintenance Required:

- The brick chimney is considered 'poor'
- Roof needs evaluation

Deficiencies:

- The building is not large enough for the Fire Department's equipment and activities.
- Energy efficiency is poor.

Facilities Ability to Meet Current Needs.

Pros

- Location

Cons

- The facility is too small for the current Fire Department equipment.
- The building is too small for the intended activities. For example, it lacks a training space, lacks adequate locker rooms, etc.



Future Requirements and Considerations (Gaps)

- Additional space is needed for training, locker rooms, equipment storage and other critical fire department needs.
- The current station places limits on the size of trucks that can be purchased. Some fire trucks on the market are too large to fit in the garage bays.
- If an Public Safety Building is constructed, then the sale of the property should be considered.



Enfield Center Fire Station

23 Main Street
Enfield, NH

Original construction in
1953 with subsequent
additions.

Serves as the one of the
homes of the Enfield
Fire Department

Status of the Current Structure

Pros:

- Generally 'fair' condition

Maintenance Required:

- CMU frost wall is in 'fair' to 'poor' condition
- Several roof trusses are broken but have been repaired

Deficiencies:

- Any change of use would be difficult. Onsite water and sewer would be needed and there may be upgrades needed to meet codes for uses other than storage.

Facilities Ability to Meet Current Needs.

Pros

- Location
- Serves the town needs well

Cons

- Any change of use would be difficult



Future Requirements and Considerations (Gaps)

The Enfield Center Fire Station serves its purpose and the needs of the town.



Depot Street Ambulance Station

18 Depot Street
Enfield, NH

Built in 1900 as a
Railroad Station
Serves as the home
of the Enfield
Ambulance.

Status of the Current Structure

- Pros:
- Beautiful historic building
- Maintenance Required:
- Steel posts and beams in the basement have significant rust
 - Tele-posts are being used as permanent posts
 - Deterioration of the external bricks and mortar
- Deficiencies:
- The basement floods in every sense of the word.
 - Poor energy efficiency

Facilities Ability to Meet Current Needs.

- Pros
- Location
- Cons
- The ambulance does not fit in the building
 - The ambulance cannot be restocked while parked inside the building
 - There is no training space

Future Requirements and Considerations (Gaps)

- The ambulance does not really fit inside the building. While it can be parked, the doors cannot be opened while inside.
- The land the building is on is owned by the State of new Hampshire.
- If an Public Safety Building is constructed, then the sale of the property should be considered.



Whitney Hall



23 Main Street
Enfield, NH

Built in 1900
Serves as the
home of the
Enfield Town
Offices, Enfield
Public Library, and
Voting is held at
Whitney Hall.

Status of the Current Structure

- Pros:
- Historic and Cultural Value
 - Provides beautiful space for the Town and Shaker Bridge Theater.
 - Overall 'good' condition.
- Maintenance Required:
- A maintenance plan is needed. Whitney Hall is an old building with all the character that comes with. See the Barrett report for a summary.
 - Energy upgrades are needed (see energy audit from 200*?)
- Deficiencies:
- Space is limited and cramped for both Enfield Public Library and municipal offices.
 - Energy usage and thermal inefficiencies.

Facilities Ability to Meet Current Needs.

- Pros
- The location is excellent for serving the town.
 - The historic character of the building provides a pleasant experience for patrons of Enfield Public Library and Shaker Bridge Theater

- Cons
- To small to meet the current needs of the Library or Municipal Offices.
 - The municipal offices are located in the basement and has issues with
 - The elevator is slow

Future Requirements and Considerations (Gaps)

- The Enfield Municipal Offices require additional space to continue to serve Enfield effectively.
- Moving Planning, Zoning, Building Inspection, and Human Services personnel and activities into the Municipal Offices would be a benefit to the town.
- Consideration of expanded/alternative uses for the third floor.





Enfield Public Works Facility

74 Lockhaven Road
Enfield, NH

Built in 2001
Serves as the home of the Enfield Public Works Department, Building Inspector, Land Use & Community Development Administrator, and the Human Resources Director.

Status of the Current Structure

- Pros:
- Only 20 years old
 - Provides adequate space for Public Works
- Maintenance Required:
- Rear roof overhang is inadequate resulting in the premature decay of the rear wall.
- Deficiencies:
- Rear roof overhang is inadequate resulting in the early failure of the block wall
 - Ventilation needs to be improved in areas.
 - The building is inefficient from lack of insulation and

Facilities Ability to Meet Current Needs.

- Pros
- Provides adequate space for current and anticipated needs of public works.
 - The overall site works well for Public works activities including sand storage, vehicle maintenance, etc.
- Cons
- Facility has not been maintained
 - Corners that were cut during construction (e.g. reduced overhang from the original design) are now resulting in early failure of sections of the building
 - Energy inefficient



Future Requirements and Considerations (Gaps)

Dedicating this facility solely to Public Works would be ideal. Having general traffic for public meetings, planning, zoning and human services can cause minor problems at times.

A maintenance plan is needed. See the Barret Report for a preliminary evaluation.

Expansion beyond Public works is impractical for three reasons. First, the nature of public works activities (e.g. large sand piles). Second, wetlands on currently undeveloped parts of the site. Third, safety concerns of town trucks sharing a driveway with other public facilities during storm events.



Enfield Community Building

308 US Route 4
Enfield, NH

Built in 2001 by the Enfield Lions club and donated to the Town of Enfield.
Serves as community building for gatherings by many groups in town.

Status of the Current Structure

- Pros:
- In 'good' condition
- Maintenance Required:
- The stone veneer on the entry ramp is falling off
 - The exterior ramp posts have rust and wear.
 - Some sheetrock repair is needed
- Deficiencies:
- The acoustics on the first floor are poor

Facilities Ability to Meet Current Needs.

- Pros
- Flexible Space with smaller meeting rooms in the basement
 - Full commercial kitchen
- Cons
- Acoustics are poor



Future Requirements and Considerations (Gaps)

- The demand for reservations of the community building demonstrates the need for this space and the value it provides the town.
- A second similar space could likely be fully utilized as well.



Huse Park Pavilion

<p>23 Main Street Enfield, NH</p> <p>Built in Serves as the home of the.</p>	<p>Status of the Current Structure</p> <p>Pros:</p> <p>Maintenance Required:</p> <p>Deficiencies:</p>
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<p>Facilities Ability to Meet Current Needs.</p> <p>Pros</p> <p>Cons</p>	<p>Future Requirements and Considerations (Gaps)</p>
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Shedd Street Garages (1 & 2)

<p>Shedd Street Enfield, NH</p> <p>Built in Former home of Enfield Public Works.</p>	<p>Status of the Current Structure</p> <p>Pros:</p> <ul style="list-style-type: none"> • None <p>Maintenance Required:</p> <ul style="list-style-type: none"> • None <p>Deficiencies:</p> <ul style="list-style-type: none"> • Both sheds are structurally unsound
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<p>Facilities Ability to Meet Current Needs.</p> <ul style="list-style-type: none"> • The sheds are currently serving as storage. however, the buildings are unsound and should be removed. 	<p>Future Requirements and Considerations (Gaps)</p> <ul style="list-style-type: none"> • Both sheds should be demolished and removed. • The land itself has value and could be redeveloped or sold.
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Enfield Center Town House

1044 NH Route 4A
Enfield Center, NH

Built in 18XX as
the Enfield Town
Hall?

Currently not in
use.

Status of the Current Structure

Pros:

- Culturally and Historically significant
- A classic, beautiful New Hampshire Town Hall.

Maintenance Required:

- A complete structural evaluation needs to be completed.

Deficiencies:

- The floor system is structurally unsound.
- There are no bathrooms or other facilities
- There is no parking

Facilities Ability to Meet Current Needs.

Pros

- The town house does not meet an of Enfield’s current needs.

Cons

- There are currently no bathrooms or other facilities
- There is no parking

Future Requirements and Considerations (Gaps)

- The Town House does not meet and of Enfield’s Current Municipal needs.
- The small lot size creates challenges for meeting potential water, sewer and parking needs.
- However, with careful consideration and effort, the Town House could be revitalized into a town gem.



Old Home Days Committee

Due to the coronavirus pandemic and in the interest for safety, the Old Home Days Committee chose to cancel the 2020 celebrations. The Committee hopes to hold a scaled back version of 2021 Old Home Days. Watch for Committee meetings at <https://www.enfield.nh.us/>

Follow us on [Facebook!](#)

Parks & Recreation Department

COVID-19 was challenging for the Enfield Recreation Department, but with proper planning and precautions a successful summer camp program – six weeks of socially distanced fun – was held, and the Chair Yoga class and Line Dancing were able to resume.

There was difficulty staffing lifeguards at Shakoma Beach, but with the help of staff and volunteers the beach was kept clean and people were able to swim at their own risk.

The annual Halloween Party was canceled, much to the dismay of many a trick or treater – but the Town pulled together and held a Halloween parade. Candy was distributed to trick or treaters as the parade passed by.

Pulling together and using a little creativity allowed us all to have a bit of fun during this challenging year. It's hoped that 2021 will see the return of more recreation programs.

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 nineteen (19) meetings in 2020. Business items acted on include: two (2) minor subdivisions, four (4) minor site plan reviews, two (2) boundary line adjustments, one (1) voluntary lot merger and two (2) major site plan reviews. Following are the hearings that took place in 2020 with their respective decisions:

P20-02-01

Scott Sanborn of Cardigan Mountain Land Surveys, LLC, on behalf of DJD Associates, LLC requested approval of a minor 2 lot subdivision of a parcel at 32 Furlow Lane , Tax Map 6, Lot 13B. The subject property lies partially in two zoning districts: the Rural Residential-Agricultural (R5) and the Commercial Industrial (C/I). Status: Application Approved.

P20-02-02

Joseph Pellegrino of Pellegrino's LLC applied for Minor Site Plan Review to operate a food market/ grocery and Italian Deli at 505 US Route 4, Tax Map 15, Lot 10-4. Site is owned by Indian River Realty LLC. Status: Application Approved.

P20-03-01

Scott Sanborn of Cardigan Mountain Land Surveys, LLC, on behalf of Jim and Beth Dalton requested approval of a minor 2 lot subdivision of a parcel at 5 Melinda Road, Tax Map 35, Lot 5-1. The subject property is located in the R1 Residential District. Status: Application Approved.

P20-05-02

Kevin Barton requested minor site plan approval to operate a motorcycle repair shop at 218 Old Route 10. The subject property (map 3, lot 1-1) is located in the "C/I" Commercial/ Industrial zone. Status: Application Approved.

P20-06-01

The LaCroix Revocable Trust (Robert A. LaCroix, Trustee) requested a boundary line adjustment for properties located at 453 (Tax Map 14, Lot 69) and 451 US Route 4 (Tax Map 36, Lot 7) respectively. Both properties are in the Route 4 Zoning District. Status: Application Approved.

P20-06-02

Ziggy's Pizza, Inc. requested Minor Site Plan Approval to operate a restaurant at 505 US Route 4 (formerly the Enfield Family Pharmacy location). The subject property is owned by Indian River Realty, LLC and is in the Route 4 Zoning District (Tax Map 15, Lot 10-4). Status: Application Approved.

P20-06-03

The Town of Enfield, NH requested a Voluntary Lot Merger of two parcels located at 197 Main Street. Parcel 1 is Tax Map 32, Lot 46 (1.45 acres) and Parcel 2 is Tax Map 32, Lot 46 (1.627 acres). Both parcels are in the "R1" Residential District and comprise the site of the Mascoma Lakeside Park. The parcels were acquired by the Town in 2019 from the State of NH- Department of Transportation. Status: Application Approved.

P20-07-01

Robert Oakes (Oakes and Son Construction) requested Major Site Plan Approval to operate a multi-family housing complex on property located at 411 US Route 4 (Tax Map 37, Lot 13) in the Community Business (CB) zoning district. The subject property was owned by Katrina Monmaney-Swain, however Mr. Oakes has now purchased the property. Status: Application Approved.

P20-07-02

Andrew and Ostin Bernier requested Minor Site Plan Approval to operate a daycare center (Ostin's Kiddos LLC) on their property located at 266 US Route 4 (Tax Map 33, Lot 38)) in the Community Business (CB) zoning district. Status: Application Approved.

P20-07-03

Scott Sanborn of Cardigan Mountain Land Surveys requested a Boundary Line Adjustments and Lot Mergers for parcels owned by the Schulson Revocable Trust (Erland and Sandra Schulson) on Lake Street (Tax Map 30, Lots 6, 7, 13 & 14) in the "R1" residential District. Status: Application Approved.

P20-07-04

Randy Howe (of Randy's Carwash) requested Major Site Plan Approval to operate a carwash at 572 US Route 4 (Tax Map 15, Lot 17). The site is in the Route 4 zoning district. Status: Application Approved.

P20-11-01

Liberty Utilities requested permission to cut vegetation on the following Scenic Roads in Enfield: Ibey Road, Lockhaven Road and Oak Hill Road. A Scenic Roads Hearing was held to discuss this matter. Status: Application Approved.

The Board meeting schedule for 2021 will continue with Planning Board business meetings (for hearings and conceptual discussions) on the 4th Wednesday every month, Due to COVID19 pandemic protocols, all ZBA meetings are currently being held online via the Zoom Web Meetings Platform Meetings on the 2nd Wednesdays of the month will be reserved for "work sessions" for the Master Plan. The Board also asks the citizens of Enfield to consider applying for a seat on the Planning Board as there are currently seats for alternate members open. We encourage public participation in these work sessions and will be looking for wide public input at various planning events throughout the year. Have a great 2021!

Respectfully submitted,



Rob Taylor
Land Use and Community Development 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.

2020 will be a year that none of us will forget any time soon. The year brought on new challenges and changes to the department. The changes brought about by COVID impacted everyone, and our department was no exception. With some ingenuity, planning, and precautions, the department was able to adjust to the “new normal” and find a way to continue to provide our services to the community.

Due to COVID and the required response, the Enfield Emergency Operations Center was officially opened on March 16th. The opening of the EOC allowed our Emergency Management team to focus on the local response to COVID and its impact on our residents. The local team worked with organizations such as Upper Valley Health and Friends of Mascoma to ensure that our vulnerable population had the resources needed to survive and feel safer during the pandemic. The officers of the department assisted Friends of Mascoma with distributing an estimated 1,200 meals to residents of Enfield. The department would like to extend their gratitude to the Enfield residents who volunteered countless hours to help pack and prepare the meals that helped many families in Enfield, Grafton, and Canaan.

The Emergency Management Operations were also able to secure enough PPE for our first responders, ensuring they could respond to the needs of our residents. This was no easy task with the national shortage, but with many hours on the phone and using resources and contacts we were able to secure N95 masks, gowns, gloves, and other PPE necessary to supply our town as well as assist our neighbors. The department also installed a safety barrier at the entrance to the station which has both visually enhanced the public entryway, while also improving the security of the building. This new entrance was partially paid for by a grant in the COVID stimulus federal relief package.

2020 also had several personnel changes for our department. Paula Rowe, after 30+ years of dedicated service, retired in September 2020. Paula was the friendly face that many of our residents would see first thing as they walked in our doors or called the station. In September, Emily Curtis joined the department as the Public Safety Administrative Coordinator. In October, Officer Cameron Hill moved from a part-time patrol officer position to full-time. Officer Hill started attending the full-time academy in January 2021 and will graduate after completing the 16-week course.

I would like to thank all my staff for their continued support and dedication to our town in these trying times. I also want to thank our citizens for your support in the work we do as we could not accomplish all that we do without your support. Please contact us whenever you have a concern. No issues are too small as we are here to help you. Our officers are available 24 hours a day 7 days a week; and our Administrative Coordinator is available Monday through Friday from 8am to 4pm. We can be reached by phone on our non-emergency line at 632-7501 or 9-1-1 in an emergency.

2020 Police Activity Report

	2020	2019	2018	2017	2016	2015
Service Calls	8,034	9,710	9,610	9,786	9,962	9,807
Reportable Motor Vehicle Accidents	40	68	73	75	80	77
Fatal	1	0	0	1	0	0
Assaults	16	12	20	12	22	30
Burglary	4	4	7	2	8	6
Theft	17	23	28	20	26	23
Sexual Assaults	6	7	7	9	4	8
Auto Thefts	0	2	0	0	2	0
DWI	25	24	25	33	30	35
Homicides	0	0	0	0	0	0
Drugs	35	57	43	34	50	41
Criminal Arrests	106	187	169	150	206	248
MV Summons	108	193	203	237	303	179
MV Warnings	1810	2,938	3,365	4,337	4,561	3,829

Respectfully submitted,



Roy F. Holland Jr.
Chief of Police

Public Works Department

COVID 19 was the main driver of all that happened during the year with impacts seen in all areas of every section of the Public Works Department. Following COVID protocols, supply chain issues, vacant positions, missed staff time due to closed schools, were all issues that made it challenging to keep regular DPW services and projects active. Looking back over the year we are very proud of our resilience and the work that we were able to accomplish.

The Town oversaw several paving projects including pavement reclaiming and base asphalt applied to Bud-Mil Road, Warren Road and the 4A end of Shaker Boulevard. The south intersection of Livingstone Lodge Road and Shaker Hill Road was completely redone in order to have a safe place for vehicles to stop while getting ready to enter Shaker Hill Road. With the late Town Meeting several of capital purchases were delayed and are expected to be delivered or completed by early 2021. The Highway Department replaced several cross street and driveway culverts and improved ditches around town including extensive work on Livingstone Lodge Road and Eastman Hill Road. Pat Laundry was hired as a truck driver/light equipment operator to replace Steve King who had worked for the Town for two years and Kevin Dickenson was hired to replace Damian Hetzel who had been with the Town in several different positions for eight years.

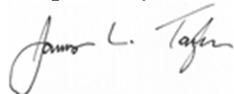
The Water Department replaced the sand filter, and some electric upgrades were completed at the Prior II Well allowing it to be put back online. With the assistance of the highway department some drainage improvements were done at the water tank site. The Sewer Department accomplished several projects including the installation of manhole gaskets on 30 manhole covers to reduce inflow of road water into the system. The meter dials and electronic controls were relocated on two pump stations from underground vaults to surface panels. This improvement will eliminate 80% of the confined space entries and allow a single person to conduct weekly rounds. Both the water and sewer departments began work on an automatic meter reading system. Touchpads will be replaced over the next couple of years with radio reading units. This will make reading more accurate and save hundreds of hours of staff time as well as providing an early warning system for in building leaks. Jason Darling moved into the vacant Water/Sewer Operator position after serving as the Grounds Crew Leader for two years.

The Facilities and Grounds Crew saw some new faces this year. Shane Barnes was hired to fill the position of Facilities and Grounds Crew Leader. Bill Marx was hired to fill the Grounds Crew Worker position vacancy that Kim Withrow had been working in for three and a half years.

The Solid Waste Department saw a tremendous increase in waste tonnage and Transfer Station traffic brought on by the pandemic. Residents stuck at home spent many hours doing long overdue cleanouts. Summer residents arrived earlier and stayed later which caused some of the increase. Soon the Town will need to explore waste and recycling option moving forward and will need to consider capturing some revenue in form of some type of user fee.

The public works crew attended several training sessions and many meetings. With the pandemic most of these were conducted using online platforms. Not having to send staff to Concord or other locations worked out pretty well and saved time and mileage. 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,



Jim Taylor

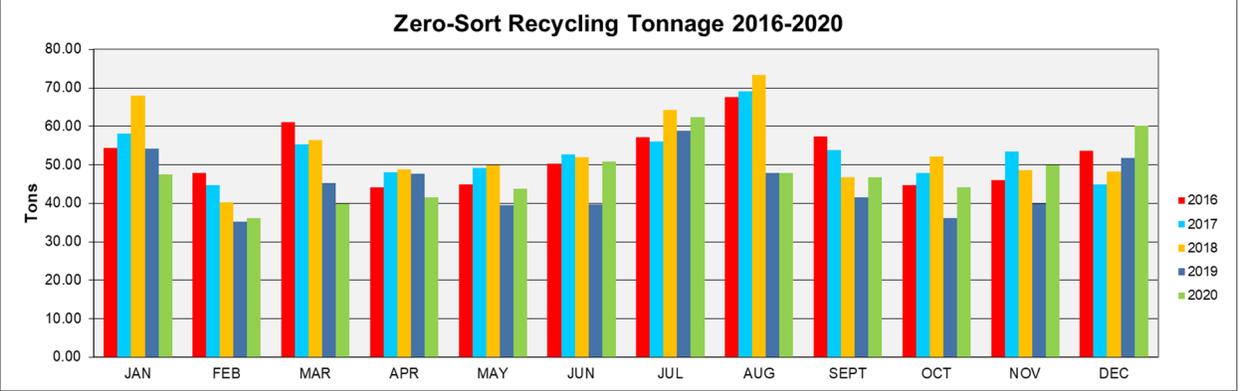
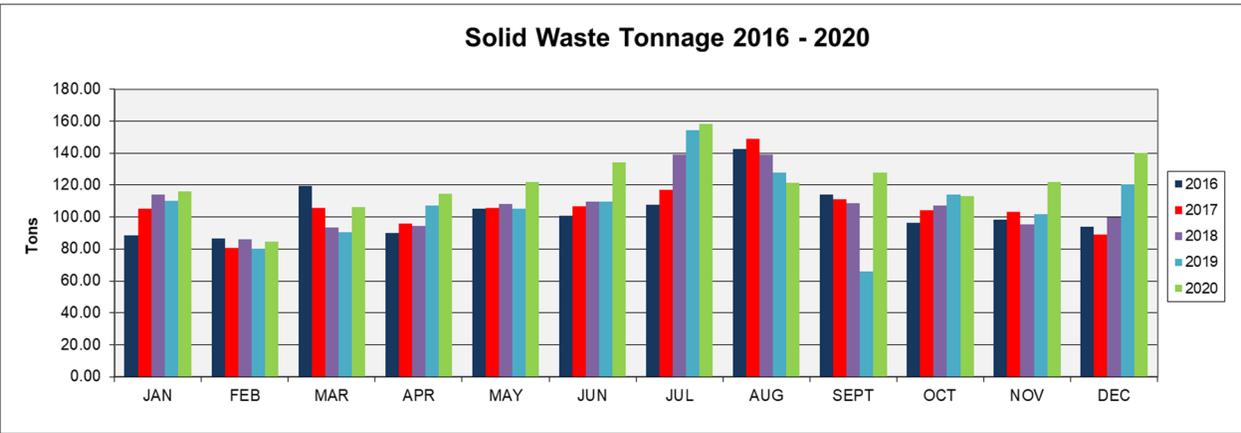
Solid Waste & Recycling

Electronics Tonnage Report

Disposal Date	Weight in Pounds		
	2018	2019	2020
January	0	0	3143
May	6,120	1812	0
July	0	3761	4207
August	0	0	4226
October	0	3823	2970
Total Weight in Pounds	6120	9391	14546
Total Weight in Tons	3.06	4.70	7.27

Recycling Collections

Recyclable Items	Quantity		
	2018	2019	2020
Freon Units	152	164	196
Propane Tanks (20 lbs)	52	27	6
Propane Tanks (Other)	11	241	329
Tires	5.12 tons	2.5 tons	2.63 tons
Waste Oil (gallons)	580	720	820
Fluorescent Tubes	4328 ft.	0	415 lbs.
Fluorescent Bulbs	417	484	93
Other Bulbs	92	81	0
Scrap Metal (Gross Tons)	73.25	71.97	118.37





Northeast Resource Recovery Association

"Partnering to make recycling strong through economic and environmentally sound solutions"

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 2020	Environmental Impact!
Electronics	14,546 lbs.	Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources Conserved enough energy to power 1.9 houses for one year!
Scrap Metal	99. gross tons	Conserved 277,100 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 **499 tons** of carbon dioxide emissions
This is the equivalent of removing **106 passenger cars** from the road for an entire year.*

Tax Increment Finance District Advisory Committee

Enfield's Tax Increment Finance (TIF) District was first enacted in 2005, pursuant to RSA 162-K, and was amended in 2009 to remove what was known as the "Ironman Development," a residential housing development project that never materialized 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.

Tax incremental financing (TIF) can be an important tool for local governments to attract economic development projects, create jobs, foster infrastructure investment, and/or redevelop blighted areas. TIF is a technique for funding a qualifying capital project, its related infrastructure, or maintenance of the project from a stream of revenue generated within the geographic area defined as a TIF district. Several projects have been funded with revenue from the TIF District Fund, including park improvements and a bridge replacement. The largest project undertaken to date 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 by 2042, if no additional payments are made to principal during that time.

In 2019 at the Second Session of Town Meeting the Town voted to extend the term of the Tax Increment Finance District for an additional 10 years (until February 2029). Only 2 of the 5 positions available on the TIF District Advisory Committee are currently filled, so the Committee did not meet in 2020. 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 TIF District Advisory Committee staff liaison, the Land Use and Community Development Administrator at: planning@enfield.nh.us

Zoning Board of Adjustment

The Enfield Zoning Board of Adjustment held nine (9) meetings in 2020. At these meetings, hearings were held (or continued) for 4 variance applications and 3 special exception applications. The Land Use and Community Development Administrator investigated and took action on four (4) Zoning Violations (listed below).

The Public Hearings included:

Z20-01-01

Alex Ishii and Lisa Rogak requested a variance to Enfield's Zoning Ordinance (Article IV, Section 401.3, sub-section M) to construct a garage within the prescribed 50 ft. setback to a wetland in the Rural Residential – Agricultural District (R5 zone). Subject property is located at 84 Lewin Road (map 50, lot 128). Status: Application Approved.

Z20-07-01

Oakes and Son Construction, LLC requested a special exception to Enfield's Zoning Ordinance (per Article IV, Section 403, sub-section 4, paragraph G) to allow for a multi-family use. Subject property is located at 411 US Route 4 (map 37, lot 13) in the Community Business (CB) zoning district and is owned by Katrina Monmaney-Swain. Status: Application Approved.

Z20-07-02

Andrew and Ostin Bernier requested a special exception to Enfield's Zoning Ordinance (per Article IV, Section 403, sub-section 4, paragraph B) to allow for a daycare center use. Subject property is located at 266 US Route 4 (map 33, lot 38) in the Community Business (CB) zoning district and is owned by Andrew and Ostin Bernier. Status: Application Approved.

Z20-08-01

Theresa and Andrew Pettola requested a variance to Enfield's Zoning Ordinance (Article IV, Section 401.2, sub-section M) to construct a 12' by 6' deck on their residence within the prescribed 50' setback to Crystal Lake. Subject property is located at 360 Crystal Lake Road (Tax Map 46, Lot 16) and is owned by Theresa and Andrew Pettola. Status: Application Denied, currently appealed to the Grafton County Superior Court.

Z20-10-01,

Hans Peter and Barbara Goehrig (Trustees, Goehrig Family Rev. Trust) requested a variance to Enfield's Zoning Ordinance (Article IV, Section 401.2, Sub-section L) to construct a garage on their property within the prescribed 20 ft. setback to a lot boundary and within the prescribed 30 ft. setback to the street (Hawley Drive) in the R3 Residential District. Subject property is located at 26 Hawley Drive (map 47, lot 16). Status: Application Approved.

Z20-11-01

Thomas Dubuque requested a variance to Enfield's Zoning Ordinance (Article IV, Section 401.1, Sub-section L) to construct a storage shed on his property within the prescribed 15 ft. setback to a lot boundary in the R1 Residential District. Subject property is located at 8 Pine Drive (map 32, lot 12) and is owned by Mr. Thomas Dubuque II. Status: Application Withdrawn, determined to be unnecessary.

Z20-12-01

ENH Town Garage Solar, LLC (Norwich Solar Technologies) requested a special exception as allowed in Enfield Zoning Ordinance (section 403.2 Paragraph P) to install a roof mounted net-metered solar array at the Enfield Department of Public Works Facility at 74 Lockehaven Road (Map 11, Lot 20-4). Subject property is located in the R3 Residential Zoning District and is owned by the Town of Enfield, NH. Status: Application Approved.

Zoning Violations addressed by the Land Use Administrator included:

- The installation of a deck and stairs in the R3 zone without a building permit and with no zoning approvals for set-back encroachment (to Crystal Lake). The owners applied for the necessary permits ex post facto. The application was denied, however, this case is now involved in active litigation (appeal) at Grafton County Superior Court.
- The installation of 10' by 12' shed in the R3 zone without a building permit and with no zoning approvals for set-back encroachments (to Crystal Lake and abutting property). The owners have agreed to remove the shed from their property entirely.
- Investigation of an unapproved business in the "R5" Residential- Agricultural District. This use is not allowed in this zone. The property owner gave a statement that the business would cease operations immediately and would not continue in the future.
- Installation of lights on a business that were not "full cut-off" fixtures as approved by the Enfield Planning Board at a Site Plan Review (SPR). The owner modified the fixtures to become compliant with their SPR approval. Property is now compliant to zoning regulations.

The Board also asks the citizens of Enfield to consider applying for a seat on the Zoning Board of Adjustment. There are currently seats for alternate members open. Due to COVID19 pandemic protocols, all ZBA meetings are currently being held online via the Zoom Web Meetings Platform at 7:00 pm on the second Tuesdays of each month (as needed for hearings and applications). The necessary web login information is always available on the Town's website: www.enfield.nh.us Contact the Land Use office anytime with any questions, comments, or concerns.

Respectfully submitted,



Rob Taylor,

Town of Enfield Land Use and Community Development Administrator



For the first three quarters of FY 2020 Advance Transit's ridership has been steady or increasing despite continuing low gas prices and record low unemployment. Of course that has changed dramatically since the state of emergency was enacted due to the COVID-19 pandemic. AT has been able to continue all of its scheduled routes without interruption while maintaining the safety of its passengers and staff. Daily sanitizing of buses was quickly enacted and necessary supplies were secured despite industry-wide shortages.

Additional safeguards were implemented including mask mandates and installation of plastic barriers in driver and passenger compartments. Passenger loads have been limited to half capacity to ensure safe social distancing. In some cases additional buses and drivers have been placed into service when passenger demand exceeded the limited seating capacity. With ridership running at about half of what it was pre-pandemic, this has helped to balance capacity and demand and maintain social distancing. Additional funding received through the CARES Act has enabled AT to keep its transit system safe and intact and providing essential access to life's necessities for AT's passengers. Of course this would not have been possible without the dedication of AT's drivers and support staff working on the front lines every day to operate and sanitize the buses. We are very proud and grateful for their efforts.

There are multiple ways to access rider information. The [advancetransit](#) smartphone "app" can be downloaded for free for either iOS (iPhone) or android. Our website (www.advancetransit.com) includes a trip planner as well as real time bus arrival information and interactive maps that show routes and bus stop locations on a mobile-friendly platform. Printable timetables and route maps can also be downloaded from the website. If you have questions please call our offices at 802-295-1824 8:00 a.m. – 4:30 p.m., Monday through Friday.

AT has many new, quieter, cleaner emissions, low-floor buses with wheelchair ramps in operation. A project is underway that will bring AT's first battery-electric buses into service in 2022.

About AT: Advance Transit is a bi-state regional nonprofit public transportation system headquartered in Wilder. Our mission: "To assure the continued livability and accessibility of Upper Valley communities by providing safe, effective and friendly public transportation services."

Thank you for your support, and thanks for riding Advance Transit!

Van Chesnut
Executive Director

Crystal Lake Improvement Association

The Crystal Lake Improvement Association, like all such organizations, had its summer activities curtailed by the Coronavirus that has so devastated our social and economic lives. While we did have to cancel a number of activities over the summer, we were able to hold our 13th annual Independence Day Boat Parade. There was a great turn out with the usual wonderful decorations on many boats and everyone enjoyed the opportunity to get out and enjoy the lake.

As always, we joined with NH Lakes to provide Lake Host coverage on the boat ramp, this year with 9 volunteer and paid lake hosts we were able to provide at least partial coverage of the ramp all week. With the greatly increased number of visiting boats we were truly grateful for the generosity of all lake residents. I might also add that many of our Lake Hosts were not residents on Crystal Lake but were enthusiastic members of the team.

We continued our weekly gathering of water samples and data as part of our work with the Volunteer Lay Lakes Monitoring Program at the University of New Hampshire, an effort that has continued since 1988 through the efforts of many dedicated volunteers from the Crystal Lake Community. The Crystal Lake involvement in this program was initiated by Jim Gerding (now deceased) and we are all grateful for his foresight in bringing this program to Crystal Lake.

While most of the social gatherings we usually hold in the summer months were necessarily canceled we did hold our annual spring roadside cleanup. We remotely planned the division of labors and many of the residents of the lake started out from home and gathered trash from the roadsides for disposal.

Glyn Green
President

Enfield Shaker Museum

... where Enfield residents receive free general admission during the regular season

Free general admission to our Enfield neighbors? We don't have to say that admission is difficult to offer during a worldwide pandemic. So we have met many Enfield residents outside and online in this irregular season of Covid-19.

As we masked up and practiced safe social distancing, we took to the outside. As I looked out the many stately windows of the Great Stone Dwelling, I saw many people walking the Museum's grounds, hiking up (and in winter, sledding down) Mount Assurance, or visiting the Museum's herb garden. When the state allowed us to open, we welcomed visitors safely by limiting the number of tours and number of people in tours. We quickly instituted cleaning and disinfecting protocols, heeding the Centers for Disease Control (CDC) and state guidelines. The State of New Hampshire even considered the Museum garden as a room, and we necessarily restricted the number of volunteers who could work in the garden at a given time. Though we could not sing together on the Fourth of July, our pie sale went on, outdoors, patriotically, successfully, and sweetly—so much so that we hosted another—with savory and sweet pies—in October. We replaced our family-centered Harvest Festival with a popular Harvest Festival-To-Go, supplying 200 fun kids' craft kits in September. (Look for new history/craft kits in 2021!)

We also took to the online, enhancing our social media presence through our website (shakermuseum.org), Facebook (www.facebook.com/EnfieldShakerMuseum), Instagram (www.instagram.com/enfieldshakermuseum/), and Twitter ([@EnfieldShaker](https://twitter.com/EnfieldShaker)). You may find video tours on our YouTube channel (<https://bit.ly/2KYf2Id>). We supplied a lot of Shaker history with a lot of fun, including recipes, jigsaw puzzles, and more! Our exciting Cider and Cheese Festival went online, featuring different experts on apple cider, cheese, bread, and pie, accompanied by tasting baskets full of tempting ciders, cheeses, crackers, and fruit. Our Fall Auction and Gala also went online, as did our beloved Festival of Trees. We even visited classroom virtually, replacing—at least for a while—our History Alive! field trip program.

In this extraordinary year, the Museum has depended even more on members, donors, volunteers, and neighbors, all of whom stepped up with their commitment to making this Museum a public good and a community asset. We were surprised (and relieved!) to receive a National Endowment for the Humanities Cares Act grant, with which we could keep up with our work to bring more programs and access to the community. The National Endowment funded 317 institutions from the over 2,300 eligible applications it received. This achievement is a testament not only to the Museum but also to the community which supports it. Thank you!

Sincerely,

Shirley Wajda, Ph.D.
Executive Director



ENFIELD SHAKER MUSEUM

447 NH Route 4A
Enfield, NH 03748
(603) 632-4346
www.shakermuseum.org

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.

“KEEP THE GOOD THINGS HAPPENING!”

Living up to our motto, “keep the good things happening,” was a challenge this year! 2020 started off innocently enough, with the **Winter Wing Ding** in February, a joint effort with the Mascoma Sailing Club to get folks outside to enjoy winter activities on Mascoma Lake.

Then, the COVID-19 shutdown hit. Monthly business coffees were suspended. The EVA office was closed to visitors and hours cut back. With the future so uncertain, the Board decided in March to cancel the annual **Shaker 7 Race**,

In spite of the shutdown challenges, there were still many “good things happening.” The EVA Board learned how to meet via Zoom. EVA volunteers rallied to find new ways to keep programs going.

In September, we resumed the **Business Coffee** meetings – outdoors! September was hosted by the Mascoma Lakeside Park Committee, and October by Montcalm Golf Club. Both venues offered fine fall colors as well as space to socially distance. A couple more coffees followed in large indoor venues with room to social distance, but Coffees were suspended as winter approached and the virus revived.

Undaunted, the **Economic Development Committee** organized a **Virtual Business Coffee** for January (2021). Hosted on the Town of Enfield's website, “Meet the Town Manager” was an experiment and a great success! Although they had to brew their own coffee, folks connected via Zoom for introductions and discussion with Jack Wozmak, the new interim town manager.

By far, our biggest success this year was EVA's Virtual Green-Up Day. Green-Up Day started as an event to rally the Enfield community to clean up the downtown village and parade route in anticipation of Memorial Day festivities. Although the clean up area has expanded each year, traditionally this has been a Saturday morning, one-day event. For 2020, the **Events Committee** designated two weekends for folks to participate individually or in their own “pods” for COVID safety. The town streets, parks and rail trail were divided into zones that were assigned to volunteers via email. EVA set up three collection points for “no contact” drop-off of trash bags and collected items. This format turned out to be a huge success, with the largest participation in recent memory! Seventy volunteers collected over 150 bags of trash and various interesting items, among them a pair of rubber boots, a child's bicycle and a 3' x 3' piece of plate steel! The only thing we missed was getting together for pizza when everyone was done! Special thanks to the Enfield DPW for disposal of the trash placed at the collection sites, and to the Scouts, Lake Associations, Lionesses and other groups that joined the effort!

Fall brought a return of the **Harvest Fest Scarecrows**. 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. Many volunteer hours are spent “behind the scenes” (this year with masks and staggered work shifts) preparing ‘crows for display.

In addition to tending the flower gardens on Main Street and pulling curbside weeds, the **Beautification Committee** decorated Main Street for the Holidays with fresh garlands, lights and kissing balls on the lampposts, and fresh wreaths on the fences and bridge. In 2021 we hope to bring back the hanging flower baskets. Finding a system that is easy for volunteers to maintain has been a challenge holding this project up.

The shutdown impacted another of EVA's signature events. Hometown Holidays was replaced this year with a **Holiday Decorating Contest**. This was well received by Enfield residents anxious to find safe outdoor activities. The **Events Committee** thanks the volunteers who served as judges.

2020 was a year that challenged every business, nonprofit, and resident in our wonderful town. We all had to make changes at home, at work, and at play. We are very grateful to EVA supporters whose donations and volunteer hours "kept the good things happening" in 2020!

The Enfield Village Association will continue to adapt and create programs to help the residents and businesses of Enfield enjoy all our fine community has to offer. That remains the same!

EVA cordially invites your ideas and participation in our activities. To get involved, please contact an EVA board member, or leave a message at the EVA office.

Submitted by,

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

Maynard Southard, Treasurer
Janet Lovely, Secretary
Julie Eckert, Member
Meredith Smith, Member



Report of Forest Fire Warden & State Forest Ranger

This year we experienced challenging wildfire conditions which led to deep burning fires in remote locations that were difficult to extinguish. 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. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is 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. Every year New Hampshire sees fires which threaten or destroy structures, 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!

Between COVID-19 and the drought conditions, 2020 was a unique year. The drought conditions led to the need to have a Proclamation from the Governor, which banned much of the outdoor burning statewide. This, along with the vigilance of the public, helped to reduce the number of serious fires across New Hampshire. However, the fires which we did have burned deep and proved difficult to extinguish due to the lack of water. While the drought conditions have improved, we expect many areas of the state to still be experiencing abnormally dry and drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow 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 2021 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 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.nh.gov/nhdfl/. For up to date information, follow us on Twitter: **@NHForestRangers**

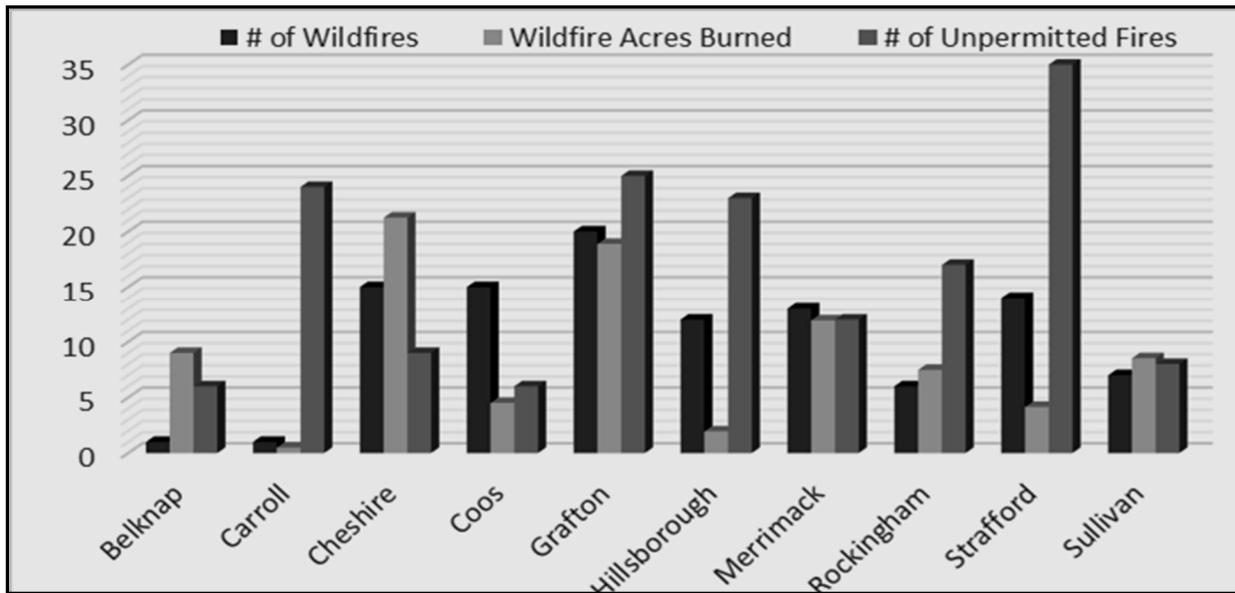


2020 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2020)

CAUSES OF FIRES REPORTED (These numbers do not include the WMNF)								
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	22	21	4	3	1	4	10	44

*Miscellaneous includes power lines, fireworks, electric fences, etc...



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159

*Unpermitted fires which escape control are considered Wildfires.



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. We pride ourselves on being nimble and responding to the evolving needs of the community. While 2020 was a difficult year our team came up with creative solutions and remained dedicated to our work and mission. Friends of Mascoma is committed to supporting our community now more than ever!

Scholarships

Our scholarship program launched in 2016 and grows each year. 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. Since the scholarship program started, we have awarded the following:

- \$6,500 to the Class of 2016
- \$14,500 to the Class of 2017
- \$16,000 to the Class of 2018
- \$16,000 to the Class of 2019
- \$16,000 to the Class of 2020

Our application period is open as of January 15th and the deadline is April 1st. To learn more visit: <http://friendsofmascoma.org/scholarship/>. We look forward to awarding scholarships to the Class of 2021 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. Grants are awarded based on the quality of the idea and the projected impact of the project. The number of grants awarded depends on available funds. We encourage out of the box thinking and are happy to help staff and educators brainstorm submission ideas. 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. Our FFF 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. Since inception, we have received and distributed over 500,000lbs of food and have over 500 registered clients. We are currently operating our public food pantries two days a week using a walk up/take out system out of our Canaan location. Our pantry events and closures due to weather are posted on Facebook (<https://www.facebook.com/friendsofmascoma/>) and the Enfield and Mascoma ListServes.

For more information please visit: <http://friendsofmascoma.org/friends-feeding-friends/>.

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 elkozma@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, Sadie, Bridget, Sayer, Theresa and Eula
The Friends of Mascoma Board of Directors and Staff



Grafton County Senior Citizens Council
10 Campbell Street, P.O. Box 433, Lebanon, NH 03766

Grafton County Senior Citizens Council (GCSCC) has served older adults and adults with disabilities for more than 45 years. Established in Lebanon in 1972, GCSCC now includes senior centers and programs throughout a large region of north central and northwestern New Hampshire. GCSCC, supported by a combination of public and private partners, provides a range of life sustaining and life enhancing community services for more than 8,000 clients a year. In fiscal year 2019 (October 1, 2018 through September 30, 2019) GCSCC provided services to 149 Enfield residents. ServiceLink served 144 Enfield residents.

The council's mission is to develop, strengthen, and provide programs and services that support the health, dignity, and independence of older adults and adults with disabilities. GCSCC's centers in Lebanon, Orford, Haverhill, Littleton, Lincoln, Plymouth, Bristol and Canaan serve 39 Grafton County communities spread throughout 1,747 square miles of a rural and mountainous region. The Council also provides services to residents of surrounding areas.

Prior to the onset of COVID 19 the services provided by the Council each weekday were:

- § Home delivered meals, prepared in the centers' kitchen and brought to the door of frail adults by volunteers. With the meal, the volunteer also brings a greeting and a check of the recipient's well being. Last year, GCSCC delivered 6,266 meals to 51 Enfield residents.
- § Congregate meals, providing a nutritious meal plus a chance for participants to visit with friends and engage in other senior center activities. Last year, GCSCC centers served 527 meals to 45 diners from the Enfield community.
- § Transportation, provided by lift-equipped buses for older adults and adults with disabilities who need a ride to medical appointments, shopping, the senior center, or other destinations. Last year, the Council provided 170 rides to 11 Enfield passengers.
- § Outreach and social services, helping those whose need for income or services compromises their ability to live independently. GCSCC outreach workers help clients obtain services and benefits. They provided 38 outreach contacts to 37 isolated individuals, assessment, advocacy, counseling, and support groups. The Grafton County ServiceLink Resource Center, sponsored by GCSCC, provides additional social services support, and specializes in Medicare and Medicaid, as well as caregiver support and information and assistance. Last year, ServiceLink and GCSCC outreach workers provided support for 91 Enfield clients on 272 occasions.
- § Activities and programs, ranging from art and exercise classes to blood pressure clinics and computer instruction. Each center offers recreational, educational, and health-related programs. Many programs are held mid-day so that participants can enjoy a program as well as the congregate meal. Last year, Enfield individuals participated in GCSCC activities 299 times.

-
- § Volunteer opportunities, through the centers and through RSVP, which develops opportunities for volunteers to assist a wide range of nonprofit and public organizations. Last year, 14 volunteers from Enfield contributed 941 hours in assisting GCSCC and its programs.
 - § Chore Corps assisted 3 Enfield residents with chores, repairs, and safety modifications in and around clients' homes.
 - § Telephone reassurance, providing a daily morning phone call to elderly individuals who are homebound, living alone, and at risk for falls, accidents, or sudden illness.

Although most GCSCC services have a "suggested donation" amount, no one is turned away if she or he cannot afford to pay.

The Grafton County Senior Citizens Council appreciates Enfield's support for our programs and looks forward to continuing to provide services to the community.

Kathleen Vasconcelos
Executive Director



END OF YEAR REPORT – TOWN OF ENFIELD
FY20: July 1st, 2019-June 30th, 2020

Founded in 1971 by a group of Dartmouth College students, Headrest is a 50-year-old 501(c)(3) non-profit organization (Tax ID #23-7256865) with a mission to support individuals and their families, friends and neighbors affected by substance use, navigating recovery, or in crisis, by providing effective programs and treatment options that support prevention and long-term recovery. Headrest will never turn anyone away.

The Headrest Vision: "We imagine a world where there is no shame in getting the help you need."

Headrest offers the following programs at 141 Mascoma Street in Lebanon, NH: **Outpatient Counseling**, **Intensive Outpatient Counseling**, the “**Opportunities For Work**” **Vocational Program** and the **Impaired Driver Care Management Program (DUI School)**. The **Low-Intensity Residential Program** (with 14 beds) and the **24/7 Crisis-Suicide Hotline** are operated out of 14 Church Street in Lebanon, NH. Headrest also offers an additional location for its Outpatient and Intensive Outpatient Counseling programs near the correctional facility in Claremont, NH and facilitates a **Friends & Family Support Group** on the Alice Peck Day Hospital campus in Lebanon, NH (this group has been temporarily suspended because of COVID but upcoming meeting dates will be posted on Facebook). Headrest programs are available to adult residents of NH and VT, whether in-person or via telehealth.

For FY20, the Town of Enfield’s \$1,500 donation went to support the **24/7 Crisis-Suicide Hotline** (1-800-273-TALK). On average, the Hotline fields 10,000 per year relating to a variety of crisis including depression/anxiety, substance use disorder, domestic violence and suicide ideation. Due to the confidential nature of the 24/7 Crisis-Suicide Hotline, we are unable to accurately account for the number of individuals that we serve in a specific city or town. Unless a caller self-identifies, we are only able to log the city/town that the phone number is registered to on our caller ID – but this does not account for the fact that a caller may be borrowing a friend’s cellphone, may be calling from a landline outside of the city or town they currently reside in, may be calling from a cellphone number that they have kept for many years but they no longer live or work in the city or town it is registered to, or may be experiencing a crisis in a city or town that they do not currently reside in. Additionally, when an individual is experiencing a crisis, the crisis is also affecting their family members, friends, neighbors and employers so we believe we are helping many more residents than just those who dial the 1-800-273-TALK number. That being said, we logged 242 calls from phone numbers registered to the Town of Enfield between July 1, 2019 and June 30, 2020.

Mascoma River Local Advisory Committee



The Mascoma River Local Advisory Committee (MRLAC) is a volunteer group of citizen representatives from the Town of Canaan, Town of Enfield and City of Lebanon, N.H. The MRLAC's responsibilities include developing and updating a Mascoma River Corridor Management Plan and monitoring development along the river to ensure that it is compliant with state law and the local river management plan. This involves reviewing construction permits and making site visits to comment on permits as required by NH Dept. of Environmental Services (NHDES).

In the first quarter we worked with the Upper Valley Lake Sunapee Regional Planning Commission (RPC) to develop a River Corridor Management Plan. Funding for this project came from a NHDES Rivers Program grant. Although we made headway with the project, further funding will be needed to complete the RCMP.

Members of the MRLAC have reviewed 15 applications for permits under the shoreland protection act and made several on-site visits to review the permits in question. Members donated over 50 hours of their time in service to their communities.

We also made a contribution in support of the Connecticut River Conservancy. However due to Covid-19, we were unable to participate in their September "Source to Sea" cleanup.

Throughout the year, members attended various meetings of NHDES, Mascoma Watershed Conservation Council, as well as meetings of the towns of Enfield & Lebanon budget committees.

Respectfully,

Bill Chabot
Chair

Mascoma Valley Parks & Recreation

We, like so many others, had to find some new ways to run our activities as well under the restrictions of COVID-19. Many activities had to be cancelled for safety reasons. One of our first big activities, with lots of help from community participation, was the Community Egg Hunt where participants of all five Mascoma District towns placed brightly-colored Easter Eggs out in their front yards, on front doors, or in windows so children and families could take part in the hunt while maintaining social distancing. A map was shared for those wanting to take part in our community. Other neighboring communities decided to do their own as well.

Some activities such as soccer for grades K-6 and field hockey for grades 3-6 were still able to happen safely outside. Though there were no games however, the players were still able to get out and work on skill building.

The Enfield Market got a late start, but through volunteer efforts grew to quite a sizeable market by the end of the season with many great new vendors. We look forward to starting outside again when the weather permits. October's market had 37 vendors, two food trucks and live music. Also at the October Market, through a grant received from Thrivent and Community Lutheran Church, there was Tent-or-Treat for families this may become an annual tradition.

After several dedicated years of service, our part-time Regional Recreation Coordinator, Kati Jopek, has stepped down. Kati has been incredibly committed to recreation programs in our region and will be missed.

The town hired Bridget Labrie as the new Regional Recreation Coordinator. Bridget is an Enfield resident who works as a Clinical Research Coordinator for DHMC. Additionally, Bridget serves as a member of the MVRSD School Board, the Town of Enfield's Cemetery sexton, and as a volunteer organizer of the Enfield Market (held in Huse Park the second Saturday of the month). She has also organized a summer youth volleyball clinic program through the Recreation Department as well as, co-coaches volleyball at the Indian River Middle School. Bridget holds a bachelor's degree in childhood studies and an MBA; both earned at Plymouth State University.

Respectfully Submitted



Bridget Labrie



Thank you to the residents of Enfield for supporting the Public Health Council of the Upper Valley (PHC) in 2020.

The PHC is the largest and broadest coalition of advocates on public health issues in the greater Upper Valley region. Our mission is to improve the health of Upper Valley residents through shared public health initiatives. We have become a trusted and solution-oriented convener that makes a positive difference in the lives of everyone in our region. The PHC is a force multiplier for the organizations, professionals, and citizens, who together make our communities healthier places to live, work, and play.

In 2020, PHC staff and partners worked together to increase collaboration, promote greater health equity, and address priority public health issues for the region. The greatest of these priorities was the COVID-19 pandemic and its impact on our region. Our work this year has included:

- Provided staff support to Upper Valley emergency response efforts and committees within Upper Valley Strong. Led a project to connect with, support, and gather information from over 50 towns to inform Upper Valley Strong efforts.
- Hosted five flu clinics in rural communities, providing over 1,350 free vaccines, with support from Dartmouth Hitchcock, Geisel School of Medicine and many local partners.
- Collaborated with Upper Valley Hunger Council, local school districts and Hartford Community Coalition to ensure availability of summer meals for children in the region.
- Continued health equity work by co-hosting several training events and organizing an Upper Valley Anti-Racism Council.
- Hosted regular meetings for PHC partners, Aging in Community Groups, and with Regional Planning colleagues to share information about pandemic resources and provide opportunities for sharing and problem solving.
- Hosted Lead-Safe Practices trainings for local contractors and started planning several childhood lead poisoning prevention education efforts.

PHC greatly appreciates the support we receive from Enfield and will continue to work hard to meet your needs in 2021. For more information about PHC, visit us at www.uvpublichealth.org.



Tri County CAP is a Family of Programs, serving families in Coos, Carroll, and Grafton Counties. We are dedicated to improving the lives and well-being of New Hampshire's individuals, families, and communities. We provide opportunities and supports for people to learn and grow in self-sufficiency and to get involved in helping their neighbors and improving the conditions in their communities. We seek to eliminate the root causes of poverty through the development of programs that allow low-income individuals the opportunity to meaningfully participate in the State and National economy and the social fabric of their communities through programs that address: Education; Emergency Support; Economic Development; Food Self Sufficiency; Marshalling of Local Resources; and Transportation.

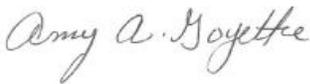
Tri County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

Annually we serve more than 24,000 individuals that reside over 4,455 sq. miles of Northern New Hampshire. TCCAP and our 16 service programs provide services to all residents of Coos, Carroll, and Grafton County's requesting and needing support.

During our Fiscal Year 2020 we served a Total of 107 Enfield Clients valuing \$103,134 in services provide through

Tri County Community Action Program thanks all communities and counties that we serve for their financial support of the programs, so that we may be able to continue to provide services to our community families in need.

Respectfully,



Amy A. Goyette, NCRI
Strategic Initiatives and Projects Supervisor
Tri County Community Action Program

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

30 Exchange Street, Berlin NH 03570 P: 603-752-7001 businessoffice@tccap.org



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:

- Judith Hull, Master Gardener Program Assistant, continued her work supporting the Grafton County Master Gardeners in their efforts to teach community members new skills by offering science-based gardening education.
- Mary Choate, Food Safety Field Specialist, presented four S.A.F.E. classes (Food Safety in the Food Environment) around the state, arranged and monitored Chinese and Spanish language ServSafe classes and participated in seven farm food safety reviews.
- Heather Bryant, Fruit & Vegetable Production Field Specialist, completed an eggplant variety trial at the Grafton County Complex, in collaboration with a larger project carried out at UNH's Woodman Farm. After data was collected, 342 lbs. of eggplants were donated to area senior centers and food banks.
- Sue Cagle, Community Economic Development (CED) Field Specialist, joined our county office just as NH was moving to remote work due to COVID-19. She, along with the rest of the CED team immediately began to work on providing resources and training to NH communities in response to requests from organizations and municipalities. They also created web resource pages for Remote Meetings and Main Street Responses to COVID-19.
- Jim Frohn, Natural Resources Field Specialist, conducted 55 woodlot visits covering 8588 acres, and referred 27 landowners, owning 2755 acres, to consulting foresters. Although COVID-19 reduced opportunities for in-person workshops, he continued to work with Extension colleagues and partners to develop online content.
- Under the guidance of Donna Lee, 4-H Program Manager, 72 screened leaders worked with 165 youth (ages 5 to 18) across the county on projects which enhanced their personal development and increased their life-skills. A notable highlight of the 4-H year was the Food & Essentials Collection Project. 4-H youth, leaders, and families generously donated a total of 2182 items to this endeavor.
- Lisa Ford, Nutrition Connections Teacher, completed five, multi-lesson series with 67 participants. Twenty-one series with 235 youth and adults were in progress when in- person learning was cancelled, due to the pandemic. In order to adapt to changing needs of agencies and participants, Lisa developed a one-page teaching resource for a curriculum.

Respectfully submitted,

Donna Lee
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 providing inter-municipal planning services, acting as a liaison between local and state/federal agencies, and providing assistance on development, public health, transportation, and environmental issues throughout the region.

Although 2020 presented a new challenge to the world, UVLSRPC still had a successful year. Highlights of our work and accomplishments in 2020 include:

Regional Plans

- Regional Corridor Transportation Plan – We continued work on a corridor-based plan for each of the eight identified regional corridors. The staff has met with municipal staff throughout the region to gather information on transportation concerns and areas of improvement. A final plan is expected to be completed by June 30, 2021, and will include a prioritized action plan with shovel-ready projects.
- Keys to the Valley Housing – We continued working with partners in New Hampshire and Vermont to develop and enhance the Regional Housing Needs Assessment. The report will be out in Spring 2021. We encourage you to visit www.keystothevalley.com to participate in Community Engagement and receive frequent updates on regional housing.

Regional Programs

- EPA Brownfields - We continued identifying sites and performing environmental assessments for hazardous material and petroleum within the region. We are always looking for more sites to evaluate.
- USDA – We continued our work on Household Hazardous Waste Collections, solid-waste facility training, and worked with schools on new compost programs.
- NHDOT – We developed funding applications for regionally prioritized transportation improvements for the State Ten Year Plan. Our NHDOT contract funds our traffic counts, and in 2020 we conducted over 120 counts throughout our region. Our NHDOT contract also funds some engineering services for our member communities. With this program, we provided 3 of our communities with engineering cost estimates for nine transportation projects. Finally, NHDOT funds our Transit Assistance programming. We worked with Advance Transit and Southwestern Community Transportation to discuss improvements and long-term planning of how transit fits into the rural transportation system in our region.
- UV Strong – We participated in weekly meetings to support Upper Valley residents and businesses throughout the COVID-19 pandemic

Local

- Circuit Riders - Staff provided planning board support in varying degrees to Charlestown, New London, Newport, Orford, Springfield, and Wilmot and GIS support for Claremont.

-
- Completed Stream Assessments in Claremont, Grafton, Orange, and Plainfield
 - Completed a Road Surface Management study in Newport
 - Provided Master Plan and Land Use Support for Acworth, Charlestown, Goshen, New London, and Piermont

Upper Valley Lake Sunapee Regional Planning Foundation (UVLSRPF)

The UVLSRPF was established in 2019. The UVLSRPF non-profit's sole focus is to support the work of UVLSRPC. We have identified three focus areas for the coming years based on regional needs: Public Health, Housing, and Community Engagement. We expect the non-profit to provide another source of revenue through outreach to alternative funding sources unavailable to the RPC to leverage the work we do throughout the region and enhance and implement region planning efforts that are not solely dependent on government funding.

Please contact us at (603) 448-1680 or mbutts@uvlsrpc.org to share your thoughts and suggestions about how we can better serve our community. It is a pleasure to serve the municipalities of this region. Thank you for your support over the decades.

Meghan Butts

Meghan Butts
Interim Executive Director

Visiting Nurse & Hospice for VT & NH
Home Health, Hospice and Skilled Pediatric Services in Enfield NH

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is one of the oldest and largest non-profit providers of in-home healthcare services in the region. VNH is committed to providing the highest quality care throughout all stages of life, from maternal child care to end of life hospice care, and everything in between. Providing individuals and families with the care they need within the comfort of their own home allows them to maintain comfort and dignity throughout their time of care.

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, 2019 and June 30, 2020 VNH made 2,295 homecare visits to 109 Enfield residents. This included approximately \$71,613 in unreimbursed care to Enfield residents.

- **Home Health Care:** 1,296 home visits to 87 residents with short-term medical or physical needs.
- **Hospice Services:** 908 home visits to 19 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 91 home visits to 3 residents for well-baby, preventative and palliative medical care.

Additionally, residents made visits to VNH wellness clinics at local senior and community centers throughout the year, receiving low- and no-cost services including blood pressure screenings, foot care, cholesterol testing, and flu shots. Unfortunately, due to the COVID-19 pandemic we were forced to suspend these services in March. Since then, we have been rethinking our community wellness programs to find a way to continue to offer them following the pandemic.

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)



In fiscal year 2020 (July 1, 2019 - June 31, 2020), West Central Behavioral Health (WCBH) served almost 1,900 adults, children, youth and elders, providing behavioral health services at outpatient clinics across the area, residential care for adults, community-based programs, substance use treatment, and emergency services - including a 24-hour crisis hotline. Over 56,000 client visits took place, 15,000 of which were with children ages 2-17. Additionally, more than 5,000 calls to West Central's Emergency Services were logged in FY20. Throughout the region, we provided over \$600,000 in charitable care.

As the only provider of comprehensive, community-based mental health treatment and support services in the area, West Central) was pleased to provide mental and behavioral health services for those in Enfield during the last fiscal year. With your support, a total of 94 Enfield residents received services - including 31 children - representing a value of \$30,080 in charitable care. We were grateful to receive \$2,500 in funding from the Town of Enfield, which was crucial in providing services for adults, families, and children in need.

This year has been one of many changes and some challenges at West Central. Our new President and CEO, Roger Osmun, Ph.D., has energized us as an organization, bringing new ideas and spearheading new programs to serve area residents. We are building a new program focused on treating young children (birth to age five), will be offering primary care to some clients living with severe mental illness, and are providing new evidence-based treatments to help those living with specific disorders such as post-traumatic stress disorder. The Covid-19 pandemic has brought hardship and worsened symptoms of mental illness in many of our clients, and is challenging us to offer new services and expand community partnerships to assist those in need.

By supporting access to mental health care, the Town of Enfield is investing in the health and safety of the town and its residents. Mental health affects every facet of a community's welfare, and is more important than ever in these difficult times. We are grateful to be able to support the residents of Enfield, and the larger community, as they educate their children, care for their elders, and provide for their families.

Services delivered at West Central'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 medication-assisted treatment (suboxone) for those with SUD, and psychiatric medication management for those with 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.

Additional programs including: Mental Health First Aid; Assertive Community Treatment; Supported Employment; and InSHAPE – a health and exercise program for those living with severe mental illness.

Our sincere thanks to the Town of Enfield and its residents for their generous and long-standing support of community behavioral healthcare and West Central's mission to serve local communities with expert and compassionate care for our most vulnerable friends and neighbors.



Mission Statement:

WISE leads the Upper Valley to end gender-based violence through survivor-centered advocacy, prevention, education and mobilization for social change.

Since 1971, WISE has been the only organization dedicated to providing free 24-hour crisis advocacy and support for people and communities impacted by domestic violence, sexual violence and stalking within 21 communities of the Upper Valley, including Hartland. WISE offers a confidential and free 24-hour crisis line, peer support groups and workshops, emergency shelter, safety planning and accompaniment to hospitals, police stations, court houses and other social service agencies. In FY20, WISE provided advocacy and other critical support services to 1,253 people. 72.8% were victims of domestic violence, 22.8% were victims of sexual violence, and 4.5% were victims of stalking. Among the advocacy responses sought from WISE, safety planning, legal advocacy, and crisis counseling were the most common. WISE advocates are available every hour, every day at 866-348-WISE, or chat online at wiseuv.org.

Marriages

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
DUMEZ JR, RICHARD A ENFIELD, NH	QUIRK, KIMBERLEY F ENFIELD, NH	ENFIELD	ENFIELD	01/15/2020
MCCOY, JAMES L ENFIELD, NH	FISHER, JANET D ENFIELD, NH	LEBANON	LEBANON	06/26/2020
CREASE, TRAVIS M ENFIELD, NH	HUFF, CHRISTAL M ENFIELD, NH	ENFIELD	ENFIELD	07/04/2020
FIELD, MATTHEWN ENFIELD, NH	KOSIOREK, KORI J ENFIELD, NH	ENFIELD	ENFIELD	07/11/2020
ATTISANO, PETER A ENFIELD, NH	HUDSON, MEGAN K ENFIELD, NH	ENFIELD	LEE	08/08/2020
MAZZOLA, PAUL D ENFIELD, NH	ENGLAND, DOROTHY R ENFIELD, NH	ENFIELD	WALPOLE	08/15/2020
MILLER, EDWIN E ENFIELD, NH	LAFAM, LISA L ENFIELD, NH	ENFIELD	ENFIELD	08/29/2020
MURI, JUSTIN D ENFIELD, NH	SALMON, KELLY R ENFIELD, NH	ENFIELD	LYME	09/05/2020
GRISWOLD, STEVEN A ENFIELD, NH	KENNEDY, BROOKE R ENFIELD, NH	ENFIELD	PITTSBURG	09/12/2020
WTHINGTON, KRYSTEN N ENFIELD, NH	DEREGO, DYLAN D ENFIELD, NH	ENFIELD	LYME	09/12/2020
PETRIZZI, JARED COLIN C ENFIELD, NH	DUANE, HANNAH L ENFIELD, NH	ENFIELD	ENFIELD	10/09/2020
MILLEN, LOWELL J ENFIELD, NH	LEBRUN, TANYA M ENFIELD, NH	ENFIELD	ENFIELD	12/12/2020

Births

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
GOYETTE, OWEN MARK	02/01/2020	LEBANON,NH	GOYETTE, EVAN	GOYETTE, LINDSAY
ROOKE, KYMBERLY FAITH	02/02/2020	LEBANON,NH	ROOKE, TYLER	ROOKE, RACHEL
BLAKENEY, ROSIE TEAL	02/04/2020	LEBANON,NH	BLAKENEY, JONATHON	CONNOLLY, LILLY
AVERINE, ABRAHAM ROBERT BRUCE	02/04/2020	LEBANON,NH	AVERINE, ALEXANDER	AVERINE, BETHANY
ALVARENGA, THEODORE VINCENT	02/12/2020	LEBANON,NH	ALVARENGA, ANDREW	GIROUARD, MICHELLE
WEINSTEIN, CONRAD GIDEON	03/06/2020	LEBANON,NH	WEINSTEIN, JEFFREY	WEINSTEIN, HOLLY
DAILEY, JACOB OLIVER	03/11/2020	LEBANON,NH	DAILEY JR, MICHAEL	DAILEY, MARIA
SMITH, NOAH THEODORE	03/17/2020	LEBANON,NH		SMITH, TIANA
BROUILLARD, COTE ALAN	03/28/2020	LEBANON,NH	BROUILLARD, BRYAN	BROUILLARD, CHRISTINA
KOZAK, LUCY CATHERINE	04/18/2020	LEBANON,NH	KOZAK, ALEX	KOZAK, WENDY
LI, PRESTON JET	04/21/2020	LEBANON,NH	LI, JIAN	CHAN, SUZY
PATTERSON, JACKSON JOSEPH	05/01/2020	LEBANON,NH	PATTERSON, BURKE	PRICE, BETHANY
MARTIN, GAVIN PHILIP	05/10/2020	LEBANON,NH	MARTIN, BRIAN	MARTIN, ERIN
PELLERIN, JASE WILLIAM	05/25/2020	LEBANON,NH	PELLERIN, JOHN	HILL, CAMEE
GUAY, MADELYN GRACE	06/13/2020	LEBANON,NH	GUAY, MITCHELL	GUAY, KRISTEN
WHEELER, CHARLOTTE AVA	06/17/2020	LEBANON,NH	WHEELER, JOSHUA	LYON, BRITTANY
MAVILLE, BENNETT FOLEY	06/18/2020	LEBANON,NH	MAVILLE, BEAU	MAVILLE, KARA
STREETER, LILY HAZEL	07/24/2020	LEBANON,NH	STREETER II, RICHARD	STREETER, BRENNIA
AYLESWORTH, WALDEN GAGER	07/26/2020	LEBANON,NH	AYLESWORTH, RYAN	AYLESWORTH, LAURA
DUFF, SUNDAY LILA	08/09/2020	LEBANON,NH	DUFF, JOSEPH	RIBEIRO, MIA
STAAB, AVIANNA JANE	08/19/2020	LEBANON,NH	STAAB, JACKSON	STAAB, BRITNI
MOORES, MIA EMBER	09/25/2020	LEBANON,NH	MOORES, JASON	MOORES, SHAUNA
DESSUREAULT, CYRILLA RAE	09/26/2020	LEBANON,NH	DESSUREAULT, JASON	DESSUREAULT, KRISTA
BESSETTE, AURORA MARIE	09/30/2020	LEBANON,NH	BESSETTE, JAMES	DROUIN, CHRISTINA
CARRIER, NYLAH JO	10/07/2020	LEBANON,NH	CARRIER, JESSE	ROGERS, ELISHA
PREGENT, SOPHIA CATHERINE	10/27/2020	LEBANON,NH	PREGENT, ETHAN	PREGENT, TARA
PEQUITA, IVORY LYNNE	12/19/2020	LEBANON,NH	PEQUITA, ZACKERY	CLIFFORD, MIKAYLA

Deaths

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
JORDAN SR, ROBERT L	01/10/2020	HANOVER	JORDAN, CHRISTOPHER	BISHOP, DOROTHY	Y
BRUCE, ESTHER ELIZABETH	01/13/2020	ENFIELD	BUCKWOLD, FREDERICK	BOSLEY, AGNES	N
DUNHAM, DAVID F	02/02/2020	ENFIELD	DUNHAM, WILLIE	SANDERS, HELEN	N
PALMER, EVELYN L	02/03/2020	NEWPORT	DODGE, CHESTER	ROBERTS, MARION	N
DENSMORE, JEFFERY C	02/08/2020	LEBANON	DENSMORE, ROBERT	BIRTHWHISTLE, ILVA	N
BEAN, MAXINE M	02/09/2020	LEBANON	MOUSLEY, MAX	WILSON, EILEEN	N
MULHERIN, BRENDA GENEVA	02/10/2020	LEBANON	MULHERIN, PATRICK	ALBERT, EMMA	N
STUMPF, DONNA MARIE	02/14/2020	ENFIELD	STUMPF, JOSEPH	NEMETH, HELEN	N
MALM JR, ARTHUR CONRAD	02/17/2020	ENFIELD	MALM, ARTHUR	CROSS, MARTHA	Y
SEARS, PATRICIA A	02/17/2020	ENFIELD	FILLIAN, RICHARD	HOLLAND, SARA	N
BLANCHARD, KATHARINE S	03/02/2020	LEBANON	MARTIN, AMOS	STEVENS, EDNA	N
DANIELS, ANNA LEE	03/11/2020	ENFIELD	GRISWOLD, CLIFFORD	TOBIN, BEATRICE	N
LOZEAU, ANTHONY EUGENE	03/14/2020	ENFIELD	LOZEAU, GERARD	DAUPHINAIS, THERESA	N
BLAKE, CHAD THOMAS	03/20/2020	LEBANON	BLAKE, THOMAS	TRIPP, SUSAN	N
LOCKE, CHRISTOPHER TODD	04/25/2020	ENFIELD	LOCKE, DANIEL	WESTGATE, MARCIA	N
PELTON, WALTER DAVID	04/25/2020	ENFIELD	PELTON, CARL	SOUKIE, VERONICA	Y
MEHLER, ROSEMARY SHERIDAN	04/29/2020	ENFIELD	SHERIDAN, JEROME	KENNY, ROSE	N
HAGEN, LINDA F	05/06/2020	ENFIELD	FOSTER, GUY	LONGUILLE, DORIS	N

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
CARRIERE, LAURENT J	05/11/2020	ENFIELD	CARRIERE, REAL	ROULEAU, MARIE	Y
CANTLIN, FRED JAMES	05/18/2020	ENFIELD	CANTLIN SR, DONALD	DUPLESSIS, GLADYS	Y
LOZEAU, GERARD J	05/28/2020	ENFIELD	LOZEAU, ERNEST	LAPORTE, ANTOINETTE	N
MERON, LETA J	06/08/2020	NEW LONDON	MERON, FRANK	LAPOINTE, CATHERINE	N
DOYLE, VIRGINIA M	06/11/2020	ENFIELD	ROSSI, CLAUDIO	CLAIRDONNA, JOSEPHINE	N
BRUCE, ROBERT DANA	07/13/2020	ENFIELD	BRUCE, RUFUS	MORSE, OLIVE	Y
WEED, RUSSELL C	07/21/2020	LEBANON	WEED, ARTHUR	DAVIS, ALLIENE	N
TERINO, JERRY A A	08/11/2020	ENFIELD	TERINO, CLEMENT	GUARINO, AMELIA	Y
CHESLEY JR, WALLACE WAYNE	08/29/2020	ENFIELD CENTER	CHESLEY SR, WALLACE	DLHOSH, THERESA	N
GUTHRIE SR, DOUGLAS RAY	09/10/2020	ENFIELD	GUTHRIE, HENRY	MOORE, FLORENCE	Y
FREDE, LINDA M	09/19/2020	LEBANON	VOGLER, HENRY	GEORGE, MARGARET	N
SCHOETZAU, PAMELA ELIZABETH	10/01/2020	LEBANON	SCHOETZAU, WARREN	O'NEILL, KATHLEEN	Y
CHARBONO, DONALD R	10/06/2020	CANAAN	CHARBONO, EARL	STARK, JOSEPHINE	N
RYEA JR, CARL C	10/07/2020	ENFIELD	RYEA SR, CARL	LOUPIS, GEORGIANNA	Y
REARDON, THOMAS W	10/10/2020	LEBANON	REARDON, FRANCIS	BEHNKE, BERTHA	N
BRITTS, CATHERINE ROSE	10/19/2020	LEBANON	GALLO, SALVATORE	CHIAVELLI, JOSEPHINE	N
STEPHENSON, MICHAEL C	11/24/2020	NEWBURY	STEPHENSON, COLIN	STEPHENSON, CARMEL	N
FRENCH, RUSSELL GIBSON	11/28/2020	LEBANON	FRENCH, RICHARD	MOODY, LUELLA	N
TANGEN, AMY LYNNE	12/10/2020	ENFIELD	ELLINGBOE, JOHN	NOYES, SHARON	N
SULLIVAN, MICHELLE T	12/26/2020	LEBANON	NORRIS, ROBERT	LYDSTON, JANE	N

2020 Town Meeting Minutes

July 11, 2020

Postponed due to COVID-19

Moderator Lindsay Smith commenced the annual meeting at 8:06 a.m. with a moment of silence led by BSA Troup 44 members Tallis and Barnaby Diehn, followed by the National Anthem sung by Samantha Rizzo.

Moderator Smith made the introductions of the head table – Sam Eaton – Budget Committee Chair, Meredith Smith – Selectperson, John Kluge – Selectperson, Katherine D.P. Stewart – Selectboard Chair, Ryan Aylesworth – Town Manager, Jim Raymond – Town Attorney, Alisa Bonnette – Assistant Town Manager, Sandra Romano – Town Clerk, Wendy Huntley – Deputy Clerk, Tax Collector

Moderator Smith reviewed the protocols, policies and procedures for the meeting and COVID-19 related safe practices to be observed during the meeting.

Selectperson Katherine Stewart recognized all those individuals who have served the community by volunteering on Boards, Commissions and Committees, and who left service in 2019.

- Moderator: David Beaufait
- Old Home Days Committee Members: Brittney Cole and Lindsay Smith (our current Moderator)
- Budget Committee Member: Mark Eisener
- Fireward: Lloyd H. Hackeman, as well as Ken Wheeler, Tim Taylor and Wayne Claflin who served until March 2020
- Cemetery Trustees: Donald Crate and Gordon Clough
- Library Trustee: Jennifer Seiler-Clough
- Heritage Commission Alternate Member: Kristen Harrington
- Capital Improvement Program Committee Member: Dominic Albanese
- Energy Committee Members: Phil Vermeer, Charlie Depuy and Travis Boucher
- Recreation Commission Member: William J. Considine
- Zoning Board of Adjustment Member: Kurt Gotthardt
- Planning Board Members: Tim Taylor and Rita Seto
- Trustee of Trust Funds: April Guinness
- Mascoma River Local Advisory Committee Member: Charles Koburger

Article 8: (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 \$190,000 payable over a term of five (5) years for the purpose of leasing four police cruisers. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is 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: 2 in favor, 1 abstention.

The Budget Committee recommends this article by a vote of 9 in favor, 1 abstention.

Meredith Smith: Move to accept Article 8 for discussion.

John Kluge: Second

Katherine Plumley Stewart: Move to table Article 8 because the oldest cruiser was replaced in 2020 and because the Town feels that the replacement of additional police cruisers can be revisited in 2021:
Meredith Smith: Second

Moderator Smith called for a show of hands to vote on whether to table Article 8.

Moderator Smith announced the majority of showing of hands was in favor of tabling Article 8. Article 8 tabled.

Article 9: To see if the Town will vote to raise and appropriate the sum of \$150,000 to replace a bridge on Oak Hill Road, to authorize the issuance of not more than \$150,000 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 2020. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is agent to expend, will be used for the annual principal and interest payments for the life of the loan. Should both Articles 9 & 14 be approved, it is the intent of the Board of Selectmen to pursue integrated funding opportunities.

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 10-0.

Katherine Stewart: Move to accept Article 9 for discussion.
Meredith Smith: Second

Ryan Aylesworth: Spoke briefly to CIP program and the article at hand covering the following points:
The Capital Improvement Program (CIP) Committee is requesting \$448,368 be raised and appropriate for the CIP Capital Reserve fund. This is a \$26,200 increase over last year's appropriation. When the current CIP program was instituted back in 2012 the goal was to increase that appropriation by \$26,200 each year. The strategy of the CIP Committee is to update and maintain fixed asset inventories, maintain an affordable long-term funding strategy for the development and implementation of a 6-year capital improvement plan, facilitate a smooth and affordable tax rate, and leverage funding sources that fit the town's needs. The Town began 2019 with a balance of approximately \$1.12 million dollars in the CIP Capital Reserve Fund and by the end of the year that balance stood at \$1.22 million, roughly a \$100,000 net increase. At present the intent is to withdraw \$163,000 in new items in 2020 to cover the costs associated with replacing one police department cruiser, security upgrades to the police station main entrance, purchase a DPW zero-turn lawn mower to replace an aging mower, replacing an aging above ground gas tank at the DPW, overhauling the DWP front end loader, upgrades to the Town server and IT server infrastructure, and replacement of outdated firefighting apparatus.

This would result in a net increase of approximately \$33,000 to the CIP Capital Reserve Fund in 2020 once you take into account pre-existing debt service that the town is ultimately already responsible for. The goal is to continue growing the value of the reserve to begin minimizing the amount of borrowing the Town must pursue for more expensive projects and purchases.

As to the article itself; This is the bridge at the end of Oak Hill Road near the intersection with Grafton Pond Road spanning the Grafton Pond Outlet Brook. It is a large diameter corrugated metal culvert that was installed in 1994. The condition of the culvert is rated serious on the State of NH Municipal Bridges inspection program which places it among the "Red List" bridges, one of 241 municipal-owned bridges across the State in poor, serious or critical condition. The metal of the culvert is rusted or non-existent where it is in contact with the water. In order to avoid costly wetlands permitting, the proposal is to replace the culvert with a bridge like the

one recently built on Boy's Camp Road and Lovejoy Brook Road (which also replaced failed culverts). The proposed bridge will be two lanes wide and long enough to span the brook while leaving an adequate stream bed and stable bank underneath.

This project will be financed by a 15-year bank loan, in combination with the project described in Article 14, with an anticipated interest rate of 3.25%.

Dr. Jerold Theis questioned the impact of trucks going across the bridge on Bog Road over the outlet of George Pond.

Ryan Aylesworth explained that the bridge in Article 9 is the bridge on Oak Hill Road and is over the outlet for Grafton Pond.

No further discussion was had.

Moderator Smith opened the vote by red paper ballot at 8:23 a.m. and suspended Article 9 for one hour.

83 in favor. 9 opposed. Article 9 Passed.

Article 10: To see if the Town will vote to raise and appropriate the sum of \$1,900,000 to make improvements to the municipal water system (including preparation of a funding application to USDA, hydrogeological work, design and construction of a new well to increase drinking water supply, and replacing approximately 5,500 linear feet of water distribution main) to authorize the issuance of not more than \$1,800,000 of bonds or notes in accordance with the provision of the Municipal Finance Act (RSA 33), to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to authorize the withdrawal of up to \$100,000 from the undesignated fund balance of the Municipal Water Fund to reduce the amount borrowed. It is the intent of the Board of Selectmen to make associated future principal and interest payments from the Municipal Water Fund operating budget for the life of the loan. Should both Articles 10 & 11 be approved, it is the intent of the Board of Selectmen to pursue integrated funding opportunities while ensuring that all future principal and interest payments are made from the appropriate fund on a proportionate basis.

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 10-0.

Meredith Smith: Move to accept Article 10 for discussion.
John Kluge: Second

Ryan Aylesworth: Spoke briefly on the condition of the water system and asked Jon Warzocha (President of Horizons Engineering) to speak to the article. The following are the points that were covered by both gentlemen: The Town of Enfield has the ability to source its water from three different well fields. The Prior well field is located in the northeastern portion of the service area and serves as the primary water supply source. Currently there are two wells located on the 8-acre parcel. Prior Well #1 has good quality water and provides the Town with nearly 60% of its drinking water; however, over the past several years its yield has been decreasing. Prior Well #2 has had quality issues with sand since it was installed and therefore is not used. The Marsh Well serves as the secondary source and provides a little over 30% of the water. This well is located on 25 acres of land in the northwestern part of the system. During the high usage and dry summer months of July through October; Prior Well #1 and Marsh Well work harder to keep up with demand. During this time the McConnell well is used. This well only supplies about 10% of the water and is not of the same quality as the other wells. It is hard and there are some other quality issues with an undeveloped well on this 31-acre parcel. Access to the well field is difficult due to the wetlands the well is located in.

The Town of Enfield has approximately 15,340 linear feet of pipe that was installed in 1903. The remaining distribution mains were installed throughout the 1960's and 1970's with ongoing replacement in the 1990's, 2000's and 2010's. These newer mains include about 23,160 linear feet of 4", 6", 8", 10" and 12" water main and are in good condition. The repair history on these mains will continue to be monitored. The older pipe (1903) has been some of the most problematic for the system to maintain due to continuing and recurrent breaks. Based on the condition of this pipe and the historical location of breakage, the table (provided in the online presentation of this article) represents a summary of the proposed replacement of this distribution main. The repair of these water mains has been separated into two phases with the pipes having the greatest issues being replaced sooner, in 2021 and the remaining being replaced 5 years later in 2026.

The distribution replacement is necessary to eliminate leakage, costly repairs and water outages for customers. By replacing the old high maintenance water main in two phases, the Town will obtain long term loan and grant packages in order that the Town can stabilize rate increases and reduce the need for costly repairs. The priority distribution lines that are being replaced are the lines from the well; if these old pipes failed it would be catastrophic for the system. The first phase of the project, which would be addressed if the warrant article is approved by the voters, proposes the replacement of approximately 5,500 feet of 10" water distribution main on Maple Street.

The Town is very fortunate in that its two primary wells are of good water quality and no treatment is necessary. The Town is currently able to supply adequate water from the Prior #1 well and the Marsh well. However, there are times during extended droughts, pump servicing and fire emergencies when the Town is forced to use the McConnell well which has poor water. Currently the town is able to manage the mixing of the well water but as the yields from the Prior Well continue to decline, they need to find an additional source that can meet the demand.

The Prior well site has potential for a second well. Although Prior #2 has sand issues; it could be surged and redeveloped. There is the possibility of "over-reaming" the well and installing a sand pack between the current well and a new 12" well. This is somewhat risky and not guaranteed to provide enough filtration to eliminate the sand issue. A new replacement well, Prior #3 could be sited at the Prior well field. In the 1990's the Town completed video logging and found that from depth 305 to 320 provided significant water flow and also sediment infiltration.

The proposed work includes the development of an additional well at the Marsh site including test borings and the installation of the production well to replace the McConnell Well which has water quality issues. We only anticipate minor upgrades to the existing pump station and minimal transmission main.

The Town of Enfield has the potential to receive up to 45% grant funding from the USDA Rural Development Office in support of this project work. If this funding application is successful, it would subsequently reduce the amount the Town needs to borrow for the remainder of the project costs.

The USDA Rural Development Application has been submitted for a funding package. In today's environment, the infrastructure loan rates are very low so even if the grant funding is low, it may be offset by the current low interest rates.

Moderator Smith opened the floor for discussion and comments.

Dimitri Desserranno requested that Jon Warzocha give a breakdown of the \$1.9 million and when would the Town expect to hear about the final the funding package?

Jon Warzocha responded that roughly 50% was for watermain replacement and roughly 50% for well upgrades. He anticipates that Enfield would hear back from the USDA regarding the funding package during the fall of 2020.

Keith Thomas questioned the wording "intent" as he would like assurance that the paying back of this would be by the users of the water system.

Ryan Aylesworth responded that the wording used in this article is consistent with standard language used for many years on Town Meeting warrant articles pertaining to borrowing. He said that the Board of Selectmen would certainly honor this promise as there would be political consequences if a Board of Selectmen were to make a change for funding from nonusers.

Brian Degnan spoke in favor of investment for water and sewer infrastructure but believes this article is poorly structured. He encouraged all to vote against this article. Mr. Degnan spoke to his belief that any improvements to water infrastructure should be placed on the greater whole and paid with tax dollars, as opposed to being placed on primarily the current 479 water users of the water system.

Jean Patten stated as a Town water user, she "hates" the water rates but personally believes this really needs to be done and moved the question.

Moderator Smith noted that there was already someone in line for the microphone and will be heard.

Tim Jennings briefly spoke to his history as the public works director during the mid 90's. He understands the intent of the warrant article however with the conditions at present this is not something he feels that needs to be done right now. He feels that the current Town water rates are high relative to other communities across the state when combined as water/sewer. Urges the Town to wait and see what the conditions are due to the pandemic later this year and to decide on this project next year.

Ryan Aylesworth cautioned that the rate of inflation for construction of infrastructure costs is about 4% – 7% and that there will likely be significant financial implications associated to delaying this project even a year. Mr. Aylesworth believes that Enfield's water/sewer combined rates are closer to the median than the top 10% of users in the state, as suggested by Mr. Jennings.

Jon Warzocha spoke to his belief that the Enfield Water rates specifically are very close to the median water rates in the state based on available reports from the Department of Environmental Services, UNH and other reports. Investment in systems is very important over time. Mr. Warzocha understands the lack of knowing about what is going to happen in the future, but the funding environment right now for municipal systems is very favorable because interest rates are very low.

Dave McLaughlin questioned if this Article and Article 11 are contingent on getting grant funding?

Ryan Aylesworth responded no.

Dave McLaughlin made a motion to amend Article 10 to be contingent on approval by the federal Government for the Grant.

Article 10 as amended. To see if the Town will vote to raise and appropriate the sum of \$1,900,000 to make improvements to the municipal water system (including preparation of a funding application to USDA, hydrogeological work, design and construction of a new well to increase drinking water supply, and replacing approximately 5,500 linear feet of water distribution main) to authorize the issuance of not more than \$1,800,000 of bonds or notes in accordance with the provision of the Municipal Finance Act (RSA 33), to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to authorize the withdrawal of up to \$100,000 from the undesignated fund balance of the Municipal Water Fund to

reduce the amount borrowed. It is the intent of the Board of Selectmen to make associated future principal and interest payments from the Municipal Water Fund operating budget for the life of the loan. Should both Articles 10 & 11 be approved, it is the intent of the Board of Selectmen to pursue integrated funding opportunities while ensuring that all future principal and interest payments are made from the appropriate fund on a proportionate basis. This Article is contingent on approval by the Federal Government for the Grant.

Dwight Marchetti seconded the amendment to Article 10.

Attorney Raymond spoke to changing a bond article and explained that DRA (Department of Revenue Administration) looks at bond articles that specified the approved wording of bond articles. There is also a Bond Counsel that scrutinizes the articles very closely on whether to allow the bonding to go forward. The wording on the Warrant Article as presented conforms to the statute and to DRA's recommended form. Once you vary from that, you create risk that DRA will disallow it or Bond Counsel won't allow it. This particular amendment does not provide any detail on what that critical funding or grant is. It is a very vague amendment and there is concern that if the article is approved as amended that either DRA or Bond Counsel or both will disallow it. The Town can do it but wants to caution moving forward with this amendment.

Moderator Smith opened the floor to discussion on the amendment to Article 10.

Tim Jennings requested that voting on this be postponed so the Selectboard can direct counsel to re-word the amendment to reflect the intent of the amendment?

Katherine Stewart clarified, because the wording is vague, doesn't mean that the Board of Selectmen (BOS) can override Town Meeting. Part of town meeting process is that we have to have discussion on the amendment and then either vote up or down.

Dr Theis would like to clarification on postponing the article until bonding has been secured.

Ryan Aylesworth stated that if it is voted down, no further action would be allowed, and it would mean delaying to 2021 Town Meeting.

Hearing no further discussion, Moderator Smith called for a hand vote on the amendment to Article 10.

32 In favor. 51 Opposed. Amendment to Article 10 FAILED.

Moderator Smith reopened the floor to discussion of the original Article 10.

Ryan Aylesworth requested Mr. Warzocha speak to the funding package of another community his firm is working with so that voters could better understand the long-term financial implication as far as lower interest rate versus a higher percentage interest rate.

Jon Warzocha spoke to his experience with another town similar to Enfield that recently got a USDA funding package offer. These days USDA has reduced the grant proportion to about 20% grant, but the interest rate was significantly lower at about 1.375% over the period of 30 years. The total cost of the project factoring in the favorable interest rate, it comes close to a wash or slightly better to do funding with a little less grant with a significantly lower interest rate. That coupled with the BOS and Town open to seeking other grant opportunities give flexibility to pursue other programs like the NH drinking water and ground water trust fund. There is a certain element of trust that the BOS will look out for the best interest of the water users and the town, but having the flexibility to pursue different programs is key to the process. Also pointed out that in order to get commitment from any of the funding agencies for a final commitment, having authority to borrow is critical. Without having authority to borrow there is no final commitment for a loan grant.

No further discussion was had.

Moderator Smith opened the vote by gold paper ballot at 9:07 a.m. and suspended Article 10 for one hour.

57 in favor. 36 opposed. Article 10 failed.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$1,900,000 to make improvements to the municipal sewer system (including preparation of a funding application to USDA, improved access, infiltration and inflow removal, manhole rehabilitation, CCTV inspection, pipe rehabilitation), to authorize the issuance of not more than \$1,900,000 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. It is the intent of the Board of Selectmen to make associated future principal and interest payments from the Municipal Sewer Fund operating budget for the life of the loan. Should both Articles 10 & 11 be approved, it is the intent of the Board of Selectmen to pursue integrated funding opportunities while ensuring that all future principal and interest payments are made from the appropriate fund on a proportionate basis.

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 10-0.

Meredith Smith: Move to accept Article 11 for discussion.
Katherine Stewart: Second

Ryan Aylesworth spoke briefly on the condition of the sewer system and invited Jon Warzocha, President of Horizons Engineering, to speak to the article. The following are the points that were covered by both gentlemen: The Enfield sanitary sewer collection system is primarily comprised of PVC pipe and precast concrete sewer manholes. The sanitary sewer collection system was originally constructed in the late 1980s. Since the completion of the sewer system, additional connections have been provided periodically for residential developments within the sewer service area. No major replacement and/or rehabilitation efforts have been made within the sanitary sewer collection systems. A flow monitoring study concluded that infiltration is low to moderate throughout most of the collection system, however, during periods of high groundwater, peak infiltration can account for up to 53% of flows in the collection system. These flows from infiltration are subsequently treated at the Lebanon treatment plant, which means the Town of Enfield is ultimately billed for this discharge.

Beginning in the spring of 2019, the Town of Enfield began working with an experienced wastewater system engineering firm to evaluate the municipal system. The manhole inspections revealed that approximately 40% of the manholes in the Enfield collection system have immediate needs. These defects ranged from light, to moderate active inflow and infiltration (I/I), to structural and operations/maintenance (O&M) needs such as deteriorating risers, backups, surcharging, and root intrusion. Some manholes were observed to have multiple defects. Approximately 30% of the manholes in the collection system could not be inspected due to accessibility issues including being bolted, paved over, buried, sealed shut, or unable to locate and access along cross-county easements.

Based on sonar testing of the gravity sewer mains, approximately 94% of the pipes tested scored in the “good” range (7-10), while 3% of the pipes scored in the “fair” range (4-6), and 3% of pipes scored in the “poor” (0-3) range. Approximately 50% of the pipes could not be sonar tested due to accessibility issues. Manhole and sanitary sewer main access is challenging due to paved over manholes, manholes being sealed shut, and inaccessibility along portions of the easements. The Town’s engineering firm has recommended the Town secure permitting approval to clear the easements and uncover and raise manholes where necessary. Inaccessible manholes present

significant O&M challenges should any issues occur, such as backups of sanitary sewer mains that require flushing.

The Town's engineering firm has also recommended follow-up investigations including CCTV inspection of the sanitary sewer collection system. The follow-up investigations should be completed prior to any rehabilitation efforts. Additionally, access should be provided to the manholes that could not be located, and manhole inspections and sonar tests should be completed on adjacent pipe segments. Smoke testing is recommended throughout the collection system to identify potential sources of inflow. Updates to the GIS mapping are also recommended upon completion of the follow up work. The CCTV work should be prioritized based on the results of the follow-up collection system field work and the updated asset management database. This will allow the Town to establish a baseline condition for each pipe and identify any pipes that warrant rehabilitation/replacement. The results of the CCTV investigations should be integrated with the asset management database developed as part of this Report. Pending the identification of any major structural deficiencies during the CCTV work, the most cost-effective approach is to utilize trenchless technologies that allow for in-situ rehabilitation. The typical useful life of sanitary sewer system components without proper maintenance and repair is 50 to 75 years. With proper maintenance and repairs the useful life of the sanitary sewer system components can be extended significantly.

Rehabilitation of manholes is also recommended. Of the manholes inspected, 22 were found to be in need of rehabilitation. Active I/I and/or structural deficiencies, such as loose and fallen bricks from the risers, were observed in these manholes. Loose bricks provide areas where infiltration can enter into the manholes and fallen bricks can present significant O&M challenges including clogged pipes and backups in the inverts of the manholes. It is recommended the bricks in the risers of these manholes be grouted. We also recommend that manholes noted as having active I/I be rehabilitated through the use of a chemical grout and cementitious lining. A number of manholes, including the ones recommended for rehabilitation, have O&M needs including roots, backups/blockages, and capacity overloads to the system.

The Town of Enfield has the potential to receive up to 45% grant funding from the USDA Rural Development Office in support of this project work. If this funding application is successful, it would subsequently reduce the amount the Town needs to borrow for the remainder of the project costs.

Moderator Smith opened the floor for discussion on Article 11.

Dimitri Desserranno questioned the value of the proposed efforts and asked for a cost breakdown of the \$1.9 million.

Jon Warzocha responded within the asset management plan and the USDA package was a budget of about \$20,000 to complete some additional inspections and for sewer line lining. The industry wide standard in NH for repairs and lining for sewer main has a linear ft cost of about \$120/linear foot. The repair and rehabilitating of manholes is about \$500/manhole. Then there are other things like design permitting, traffic control, loan package processing cost, etc. The costs are based on our engineer's opinion of costs based on experience with similar projects put to bid recently along with public domain published data for bid results put out by NH Department of Transportation and other sources. These projects may take a couple of years to complete and we need to do our best to ensure there is enough money to do the project as scoped. The cost may seem high, but this is what they are based on, industry standards that are out there today.

Walt Madore asked, regarding articles 10 and 11, how the breakdown affects the less than 500 homes in the town that are going to be paying this back. How does this affect the rates?

Ryan Aylesworth responded that the rates the BOS adopted in December for 2020 was projected to cover the debt service for this project. The average cost is an 8-9% increase in the overall water/sewer rates and that is already

in effect in the quarterly billing for 2020, so users will not be seeing their rates go up additionally as a result of paying back loans associated with the project.

Jon Warzocha added, the other thing to think about when considering doing a fairly significant water and sewer infrastructure upgrade is to think of future rate predictability. The cost of construction, design and permitting tends to go up every year. There is some benefit in doing the project now and taking advantage of today's regulatory environment as opposed to what it might look like in the future.

Brian Degnan believes this is a much-needed item but structured poorly. This is definitely for the greater good of the community.

Dwight Marchetti asked for clarification on the water leakage into the sewer system and how was the percentage estimate of 50% arrived at?

Jon Warzocha responded that you basically take the water in to households and the metering of flow out and billed by Lebanon. Also, we investigated specific manholes that have popped, and it was estimated that during storm events how much increased flow was experienced. These estimates may not be perfect but are pretty reliable.

Dwight Marchetti asked that if this article passes, is the first order of business to examine the system to see where specifically repairs are needed?

Jon Warzocha answered that generally the areas of problems have been identified but the specific section of pipe has not been determined.

Celie Aufiero asked about Article 12 being another \$75,000 requested for sewer. With all the borrowing of money the Town does, how much is paid for interest and what is the total? Ms. Aufiero expressed her worry that the General Fund will have to bail out the water and sewer funds.

Ryan Aylesworth replied, Article 12 for \$75,000 is essentially part of this overall project. There is a specific program that NHDES administers for planning and diagnostic work. It's 100% principal forgiveness. Therefore, the Town is only paying a nominal interest cost. As far as the overall debt service, it is about 4-5% of the overall operating budget. DRA recommends not to exceed 10%. Adding this project brings the Town's percentage of debt service to 6-7% of the overall operating budget including the water and sewer budgets.

Katherine Stewart reminded everyone the BOS meets the 1st and 3rd Mondays of each month. If one cannot attend meetings, the minutes are available online on the Town's website. Please come and educate yourselves.

Celie Aufiero asked if any money from the CIP is going into the water and sewer project?

Ryan Aylesworth answered no. No revenue or appropriation made into the CIP is ever used for a town water or sewer system project. No undesignated funds are used for the water or sewer funds. Three years ago, the sewer deficit was about \$700,000. The 2019 audit is complete, and the deficit is now about half that. Revenue collected from taxes, water and sewer do get deposited into the same physical bank account for cash flow purposes but are accounted for in separate funds. The Town's general fund, which is funded with property tax revenues, will not be used to support costs associated with water or sewer projects.

Jean Patten is a member of the budget committee and is frustrated and disturbed that hardly ever is there one member from the public in attendance at meetings. Therefore, she called the question.

Moderator Smith noted that there was already someone in line for the microphone and will be heard.

Patrick (unintelligible) noted of primary concern is storm water infiltrating the sewer system, can this be quantified and how often is this a concern? Believes that all who live in Enfield benefit from the quality of the infrastructure of the water and sewer systems. Patrick (?) also noted that in Los Angeles California the water rates are less than Enfield NH.

Ryan Aylesworth answered, the size of LA is considerably larger than Enfield and any time you can spread the operating cost across a much larger customer base, the costs per person goes down considerably. Enfield continues to explore possible ways to expand the customer base in the future with the goal of lowering the amount of fixed costs borne by each user.

Jon Warzocha explained in the study, it was shown that the storm water infiltration is occurring regularly when the water table is up. Also, there is a fixed amount of flow to be sent to Lebanon and reducing the amount of storm water in that flow reduces costs and allows for additional customers to be added down the road.

Patrick (?) requested, for clarification, for a ballpark figure on the number of times per year there is a storm water infiltration event of the sewer system? Would today's rain be infiltrating the system?

Jim Taylor, Director of Public Works answered that today's rain would not be a huge infiltration event. More during the winter when there is a rain event and the ground is frozen. The water cannot be absorbed into the ground. Usually the 2" rain events in the spring cause an infiltration as well or whenever the water table is high, and we receive a major rain event.

Tim Jennings commented, the infiltration may only happen a few times a year and for a short period. Mr. Jennings doesn't feel the Town has a good analysis of the problem and in these unprecedented times of a pandemic urges all to vote no on this article.

No further discussion was had.

Moderator Smith opened the vote by green paper ballot at 9:43 a.m. and suspended Article 11 for one hour.

50 in favor. 43 opposed. Needed 2/3 majority. Article 11 Failed.

Article 9 results announced now. 83 in favor. 9 opposed .Article 9 Passed.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$75,000 for wastewater planning related to recommended follow-up sewer system investigations from the 2019 Wastewater Asset Management Project, 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 2020. The Municipal Sewer System Capital Reserve Fund, which the Board of Selectmen is agent 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 10-0.

Katherine Stewart: Move to accept Article 12 for discussion.
John Kluge: Second

Ryan Aylesworth: The Town intends to apply 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%. We estimate the Town would incur interest expenses of more or less than \$1,000 at the conclusion of the project. 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 which we know are plagued by groundwater infiltration), 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 the size and condition of the system can adequately accommodate future projected growth. Additionally, in 2019 the Town took out a loan, also with 100% principal forgiveness, to undertake a feasibility analysis of constructing and operating a local wastewater treatment plant in order to disconnect from the City of Lebanon's municipal sewer collection and treatment system. The feasibility analysis is ongoing and is expected to be complete by September 2020. This second loan was effectively used for Phase II of a two-phase planning project. The Board of Selectmen and Budget Committee strongly support these projects in order to reduce the likelihood of system failure and make system updates more proactive to ensure the financial stability and sustainability of the system. The NHDES funding being requested now will enable the Town to begin addressing a number of the system issues that were identified during the asset management planning process. If the Town is successful in obtaining funding from NHDES to perform additional follow-up investigative/diagnostic work for the municipal sewer system, it will help us identify and address sections of sewer main that are presently allowing a considerable amount of inflow and infiltration. The City of Lebanon is billing the Town of Enfield for this inflow/infiltration given that it is received at their wastewater treatment plant. The Town will not be eligible to receive NHDES funding for this project if Town Meeting does not approve Article 12.

CCTV evaluation is eligible since it could lead to future capital projects. The Town's engineering firm carried \$140k for CCTV so this would allow us to do approximately half the system if the Town receives the planning grant.

Moderator Smith opened the floor for discussion and comments.

Celie Aufiero wanted to advise that land use and flood plains should be taken into consideration when figuring water runoff.

Steve Patten hopes the study will investigate the individual sewer services because many times he has seen cleanouts that are broken.

No further discussion was had.

Moderator Smith opened the vote by light blue paper ballot and because Article 12 is for under \$100,000 it need not be suspended for one hour but may be tallied sooner so advised all to vote immediately.

73 in favor. 16 opposed. Article 12 passed.

Article 13: (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 \$48,000 payable over a term of seven (7) years for the purpose of leasing one Public Works one-ton pickup truck. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is 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 recommends this article by a vote of 10-0.

Meredith Smith: Move to accept Article 13 for discussion.
John Kluge: Second

Katherine Stewart: move to table Article 13 because the Town feels that replacement of this particular DPW vehicle can be reasonably delayed until 2021
Meredith Smith: Second

Moderator Smith opened the vote by show of hands.

Majority in favor. Article 13 tabled.

Article 14: To see if the Town will vote to raise and appropriate the sum of \$40,000 to replace sidewalks in the village area, and to authorize the issuance of not more than \$40,000 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 2020. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen is agent to expend, will be used for the annual principal and interest payments for the life of the loan. Should both Articles 9 & 14 be approved, it is the intent of the Board of Selectmen to pursue integrated funding opportunities.

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 10-0.

John Kluge: Move to accept Article 14 for discussion.
Katherine Stewart: Second

Ryan Aylesworth: There are several sections of sidewalk in the Enfield Village that are in need of repair and/or replacement. The three worst sections are along the length of High Street, along Shaker Hill Road between Wells Street and Livingstone Lodge Road and along Main Street between Estey Lane and the Mascoma Lakeside Park. The plan is to rebuild the worst sections by pulling up the existing pavement, improving the base, and repaving with colored or painted asphalt. Sections that are not in need of complete rebuilding will receive a colored or painted asphalt overlay. The sections of asphalt will not be stamped with a brick pattern as was previously done; this will help facilitate repairs in the future, improve sidewalk deicing and save considerable up-front expense. Any funds left over from the requested amount once the identified sections are addressed will be used to improve other sections of deteriorating sidewalks in the village area.

This project will be financed by a 15-year bank loan, in combination with the project described in Article 9, with an anticipated interest rate of 3.25%.

The Town also has a Sidewalk Capital Reserve Fund and some funds would be used to lower the amount borrowed.

Moderator Smith opened the floor for discussion and comments.

Tim Jennings questioned why get a loan for this small amount of money?

Ryan Aylesworth replied, through the CIP planning process it was determined best to combine with the bridge construction project and to move forward with an integrated funding plan. About a third of this plan will not need borrowing as it will be funded by the Sidewalk Capital Reserve Fund.

Steve Stancek questioned what the aesthetics would be; if the painting of the bridge sidewalk sections would look with the other areas that still have a brick pattern?

Ryan Aylesworth spoke to how aesthetic considerations were talked about at length and that is why the pigment asphalt or painted asphalt is planned to basically mirror the color that is out there. Public feedback has been that the colored sidewalks downtown make it "pop" and gives it a little bit more of a pleasing effect.

Jim Taylor spoke to the maintenance of the stamped sidewalks including in the winter the brine pools in the depressions and therefore does not melt the surfaces as well. There are also issues with the repainting and patching of the asphalt when necessary. This is more of a specialized task and outside help is sought which adds additional expenses.

No further discussion was had.

Moderator Smith opened the vote by purple paper ballot and because Article 14 is for under \$100,000 it need not be suspended for one hour but may be tallied sooner so advised all to vote immediately.

69 in favor. 17 opposed. Article 14 Passed.

Article 15: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of \$6,936,460 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

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

The Budget Committee recommends this article by a vote of 5 in favor, 3 opposed, 2 abstentions.

Katherine Stewart: Move to accept Article 15 for discussion.

Meredith Smith: Second

John Kluge: In light of the current economic hardships being experienced by many Enfield residents, and our goal of pursuing cost savings while maintaining high-quality municipal services: move to reduce the appropriation in Article 15 to \$6,727,966.

Katherine Stewart: Second

Article 15 as amended: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of \$6,936,460 \$6,727,966 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

Moderator Smith opened the floor for discussion on amending Article 15.

No discussion was had.

Moderator Smith called for a show of hands to vote on amending Article 15.

Moderator Smith announced the majority of the showing of hands was in favor of amending Article 15.

Sam Eaton explained the Budget Committee's thought was, during the current economic hardships, to lower the budget to level funding from 2019 through many small adjustments and not hiring 2 employees. However, that

keeps level staffing with what we have now and a high quality of life. Our Non-property tax revenue is on par with last year.

This amendment has unanimous support from both the Budget committee and BOS.

Moderator Smith opened the floor for discussion on Article 15 as Amended.

No discussion was had.

Moderator Smith opened the vote by show of hands.

81 in favor. 1 opposed. Article 15 Passed.

Katherine Stewart moved to restrict reconsideration of Article 15.
John Kluge second.

Majority in favor for restricting consideration of Article 15.

Results of Article 10 and 12 were announced:

Article 10: 57 in favor, 36 opposed. Article 10 failed
Article 12: 73 in favor, 16 opposed. Article 12 passed

Article 16: To hear the report of the Municipal Facilities Advisory Committee relative to the evaluation of existing facilities and an examination of alternative options and conceptual designs that meet the Town's municipal facility needs.

Meredith Smith: Move to accept Article 16 for discussion.
John Kluge: Second

Katherine Stewart: The Municipal Facilities Advisory Committee is in the process of completing its work and finalizing its official recommendations and, because we will be providing detailed updates at a later time: move to table Article 16
Meredith Smith: Second

Moderator Smith opened the floor for discussion.

No discussion was had.

Moderator Smith called for a show of hands to vote on tabling Article 16.

Moderator Smith announced the majority of the showing of hands was in favor of tabling Article 16. Article 16 tabled.

Article 17: Shall the Town vote to adopt the provisions of RSA 261:153 to collect an additional motor vehicle registration fee of \$5.00 per registration for the purpose of supporting a municipal transportation improvement fund. Said fund shall be a capital reserve fund established for this purpose and governed by the provisions of RSA 35, and the Board of Selectmen shall be appointed as agent to expend from said fund. All fees collected will be deposited in the newly created Municipal Transportation Improvement Capital Reserve Fund to fund, wholly or in part, improvements in the local transportation system including roads, bridges, bicycle and pedestrian facilities, parking and intermodal facilities, electric vehicle charging stations, and public transportation.

The additional fee shall be collected from all vehicles, both passenger and commercial, with the exception of all terrain vehicles as defined in RSA 215-A:1, I-b and antique motor vehicles or motorcycles, as defined in RSA 259:4.

Special Warrant Article
Paper Ballot Vote Required

John Kluge: Move to accept Article 17 for discussion.
Katherine Stewart: Second

Meredith Smith: Because the Board of Selectmen does not wish to establish an additional fee during these uncertain economic times: move to table Article 17

John Kluge: Second

Moderator Smith called for voice vote on tabling Article 17.

Moderator Smith announced the majority was in favor of tabling Article 17. Article 17 tabled.

Article 18: To see if the Town will vote to raise and appropriate the sum of \$35,000 for community master planning with said funds to come from unassigned general fund balance.

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 9-1.

Katherine Stewart: Move to accept Article 18 for discussion.
Meredith Smith: Second

John Kluge: Because the Planning Board has voted to put the Master Plan on hold until such time as public engagement processes can more effectively take place: move to table Article 18

Katherine Stewart: Second

Moderator Smith called for voice vote on tabling Article 18.

Moderator Smith announced the majority was in favor of tabling Article 18. Article 18 tabled.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$30,000 to be placed in the Employee and Retiree Benefits Expendable Trust Fund. This appropriation will come from unassigned general fund balance.

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 9-1.

Katherine Stewart: Move to accept Article 19 for discussion.
Meredith Smith: Second

Ryan Aylesworth: 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. An appropriation of \$25,000 was also approved in 2019. 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 and 2019, 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. We have one long-time employee retiring in 2020 (Paula Rowe, PD) and two more long-time employees (Sandy Romano, Town Clerk; Phil Neily, Building and Fire Inspector) who are planning to retire during the first half of 2021. It is anticipated that an appropriation of \$30,000 in 2020 will be adequate to cover all eligible expenses in 2020 while ensuring the fund begins 2021 with a positive fund balance. The proposed funding source for this appropriation is undesignated fund balance, and, as such, it will not have any impact on the tax rate.

Moderator Smith opened the floor for discussion.

Steve Stancek asked if the long-term purpose was to build up a fund balance to cover these separations?

Ryan Aylesworth responded that once the fund balance reaches a target of approximately \$100,000, the Town will have an adequate balance to cover anticipated separations and potentially unanticipated separations. Once the balance is reached, we will only need to replenish the fund as necessary, which may be every two or three years.

Dr. Jerold Theis asked if these funds were invested and earning interest?

Ryan Aylesworth answered that the funds are invested in low risk products, such as CD's etc, and invited a member of the Town's Trustees of Trust Funds to share additional details about the present investment strategy.

Ellen Hackeman as member of Trustee of Trust Funds advised that currently the board is looking into moving the funds to a financial advisor to invest those funds more strategically with the goal of earning a higher rate of return than be realized with the present use of CD's.

No further discussion was had.

Moderator Smith called for show of hands on Article 19.

82 in favor. 2 Opposed. Article 19 Passed.

Moderator Smith announced the results of Article 14:

69 in favor. 17 opposed. Article 14 Passed.

Article 20: To see if the Town will vote to raise and appropriate the sum of \$448,368 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 10-0.

John Kluge: Move to accept Article 20 for discussion.
Katherine Plumley Stewart: Second.

Ryan Aylesworth explained the CIP Committee is requesting \$448,368 be raised and appropriated to the CIP-CRF in 2020 (a \$26,200 increase over the \$422,168 raised and appropriated to the fund in 2019) so that we can continue to build and maintain sustainable capital reserves moving forward. Each year the CIP Committee ensures 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). This is in keeping with past precedence in building up the value of the CIP-CRF funds.

Moderator Smith opened the floor to discussion.

No discussion was had.

Moderator Smith called for a show of hands on Article 20.
67 in favor. 9 opposed. Article 20 passed.

Article 21: To see if the Town will vote to adopt, pursuant to RSA 72:81, a new construction property tax exemption for commercial and industrial uses (as defined in RSA 72:80). The intent of the exemption is to provide incentives to businesses to build, modernize, or enlarge within the Town. The exemption shall apply only to municipal and local school property taxes assessed by the Town. State education and county taxes are excluded from the exemption. The exemption shall be granted for a maximum of fifty percent (50%) of the increase in assessed value attributable to the improvements and shall remain in effect for a maximum period of ten (10) years. If adopted, the exemption shall apply to all properties within the municipality for which a proper application is filed. The percentage rate and duration of the exemption shall be granted on a per case basis based on the amount and value of public benefit provided, as determined by the Board of Selectmen. For the purpose of this exemption, in order to satisfy the public benefit requirement a minimum of one of the following must be provided: enhance economic growth and increase the Town's tax base; creation of needed services or facilities not currently available in the Town; redevelop and revitalize commercial or industrial area; prevent or eliminate blight; or, retain local jobs, increase local job base, and/or provide diversity in the job base. If approved this exemption shall take effect in the tax year beginning April 1, 2020 and shall remain in effect for a maximum of five (5) tax years.

Special Warrant Article

John Kluge: Move to accept Article 21 for discussion.
Katherine Plumley Stewart: Second

Ryan Aylesworth: This article introduces an innovative new tool (RSA 72:81) to stimulate economic development and re-development in NH communities. The provisions of this article give Enfield the power to offer a financial incentive, in the form of a property tax exemption, to commercial and industrial developers to build and/or expand in Town. The maximum exemption allowed under this RSA is 50% of the increase in assessed value attributable to the improvements and the maximum period is 10 years. It is important to emphasize the exemption only applies to the added property value derived from an eligible improvement, and not the entire assessed value of the property. For instance, if a developer completes improvements to a piece of commercial or industrial property and the assessed value were to increase from \$500,000 to \$700,000 as a result, the partial exemption would only apply to the additional \$200,000 in new value and the property owner would continue to pay taxes on 100% of the "pre-improvement" value. A municipality may opt for a lower percentage and a shorter duration. The exemption shall

apply only to the municipal and local school portions of a property's increase in tax burden due to the development. As per RSA 72:82 (Procedure for Adoption) section II, a vote adopting RSA 72:81 shall remain in effect for a maximum of 5 tax years; provided, however, that for any application which has already been granted prior to expiration of such 5 tax year period, the exemption shall continue to apply at the rate and for the duration in effect at the time it was granted.

Moderator Smith opened the floor to discussion on Article 21.

David Beaufait made a motion to amendment to Article 21 to read:

To see if the Town will vote to adopt, pursuant to RSA 72:81, a new construction property tax exemption for commercial and industrial uses (as defined in RSA 72:80). The intent of the exemption is to provide incentives to businesses to build, modernize, or enlarge within the Town. The exemption shall apply only to municipal and local school property taxes assessed by the Town. State education and county taxes are excluded from the exemption. The exemption shall be granted for a maximum of fifty (50%) twenty five percent (25%) of the increase in assessed value attributable to the improvements and shall remain in effect for a maximum period of ten (10) five (5) years. If adopted, the exemption shall apply to all properties within the municipality for which a proper application is filed. The percentage rate and duration of the exemption shall be granted on a per case basis based on the amount and value of public benefit provided, as determined by the Board of Selectmen. For the purpose of this exemption, in order to satisfy the public benefit requirement a minimum of one of the following must be provided: enhance economic growth and increase the Town's tax base; creation of needed services or facilities not currently available in the Town; redevelop and revitalize commercial or industrial area; prevent or eliminate blight; or, retain local jobs, increase local job base, and/or provide diversity in the job base. If approved this exemption shall take effect in the tax year beginning April 1, 2020 and shall remain in effect for a maximum of five (5) tax years.

David Fracht second the amendment to Article 21.

Moderator Smith opened the floor to discussion on the proposed amendment to Article 21.

A member of the public asked what percentage of reductions are other area towns offering to businesses?

Ryan Aylesworth added for clarification that the article would allow the BOS to reduce the taxable burden on the new value up to 50% but has the discretion to allow less than that on a case by case basis.

Katherine Stewart offered that some of the discussion had around this article was the properties around town that do not qualify for financing for various reasons. This Article as originally written is for the reduction considerations on any improvements only. This is to act as an incentive for improvements.

John Kluge spoke about the Route 4 Business District and the potential development of 2 prime pieces of real estate that have not been developed thus far. Mr. Kluge spoke in favor of this article as written and having the flexibility.

Kim Quirk, owner of Energy Emporium told of having taken advantage of such a program five years ago. It was negotiated and was a great program. Energy Emporium is looking to expand and stay in Enfield, and this type of program is exactly the type of thing they are looking for to stay in Enfield. Opposes the Amendment.

The member of the public asked again if anyone knew what reductions if any are offered by area towns?

Ryan Aylesworth replied he doesn't believe Lebanon has adopted this as their development has grown leaps and bounds. This is to attract business to come here.

Sharon Beaufait spoke to her feelings about the taxes here and not seeing much business coming into Town. Feels that this is putting more on the back of Taxpayers. Ms. Beaufait supports businesses coming to Town, but feels this Article is too Subjective and for too long of a period of time.

Ryan Aylesworth responded that in the absence of, or with a diminished or stagnant commercial property base, that even with every effort to minimize taxes, increases in spending does put a strain on the taxpayer. If you don't have a stable commercial base, it does put the burden on residential property owners.

Ryan Aylesworth spoke to the COVID-19 environment right now and advised that 93% of 2020 1st issue property taxes are paid. That stands with historical records.

Steve Stancek asked how this all relates to the Tax Increment Finance District?

Ryan Aylesworth responded, any additional value generated as a result of new business or further development on Route 4 would continue to stay in the TIF district. Mr. Aylesworth anticipates this will ultimately enhance the value and grow the value of the TIF district.

Linda Jones asked for clarification on the wording which reads the exemption will remain in effect for a maximum of a period of 10 years, yet the last sentence reads ...will remain in effect for 5 years.

Ryan Aylesworth clarified that, if the town adopts this, by law it will need to be voted on every 5 years for adoption program, but the benefit will remain over a 10 year.

Hearing no further discussion, Moderator Smith called for a hand vote on the amendment to Article 21.

David Beaufait requested a visual count on the Amendment to Article 21.

17 In favor. 57 Opposed. Amendment to Article 21 Failed.

Moderator Smith reopened the floor to discussion of the original Article 21.

Tim Jennings encouraged all to defeat the Article because he believes it is based on the opinion of the Board of Selectmen. He questioned what would an appeal process be? There are too many unintended consequences. This could be very complicated for the Town. How would one measure the effectiveness of this plan?

Ryan Aylesworth responded that this would not result in any transfer of dollars from existing taxpayers. This is all happening with new tax dollars. We know empirically this would be beneficial because this conversation has happened, and based on the decision made here, may impact whether an interested business owner will come here. Ryan Aylesworth went on to say that the Town has to decide what message it wants to send to prospective commercial real estate developers and investors. The real value of adopting RSA 72:80 will probably be less a function of the direct benefit a property owner may receive in the form of a tax break, and more a function of the message Enfield would be sending to the outside world that we are a business-friendly community that would like to see new enterprises come to Town.

David Fracht spoke as a private citizen emphasizing that his remarks do not reflect the Planning Board as he is a member. He has been opposed to tax benefits because this can create an unfair advantage between businesses. If area towns also adopt a program like this, it could become a bidding war to get businesses. If and when the Town's Master Plan is passed, that would open up a lot of grant programs which are at no cost to the taxpayer. This is not the best investment of our tax dollars to attract new businesses. Urges all to vote no.

Bridget Labrie is on the Schoolboard and has the experience of sitting on the other side of the table and asks all to think about how the public votes people into office to make decisions in the best interest of the Town. This gives the BOS the ability to do this, not the guarantee they will. Encourages all to vote yes.

Nancy Smith feels that this is just another tool for the BOS to put in their toolbox. Nothing says they have to use it, but it's just a tool and we should give it to them.

Steve Stancek at first had reservations, but at this point gives his reserved support to this idea. It does, in some ways, counteract some of the income potential of the TIF district but as Nancy mentioned this is just another tool. The TIF has been in effect for quite some time and we had hoped there would be more in the business district. If in 5 years we feel this isn't working, we can vote to stop it. Urges support for this article.

Kim Quirk said again, as a business that would like to expand in Enfield they would need some help to do that. All locations under consideration need renovations. Being able to do those renovations and bring new people into the business helps Enfield and employees to live in Enfield. In the long run, there can be some really good tax results. Brings property value of renovated property up yielding more tax dollars in the long run.

Jane Plumley believes the Town needs diversity and jobs here; we need people to stay here. The beauty of a small town is the little businesses that provide stability. We're not going to have a grocery store until we show that we would welcome them. Mrs. Plumley strongly urges all to support Article 21. We need this in place so that if opportunity knocks, we're ready.

Robert West thinks the question about activity is critical. Route 4 has vacancies. This is a gesture to show that we have funding options. Mr. West does not believe this would create a bidding war.

Jean Patten calls the question.

Moderator Smith called for a show of hands to vote on Article 21.
70 in favor. 9 opposed. Article 21 Passed.

Article 11 tally announced: 50 in favor. 43 opposed. Needed 2/3 majority. Article 11 Failed.

Katherine Stewart made a motion to restrict reconsideration of Articles 8, 9, 12, 13, 14, 16, 17, 18, 19, 20, and 21.

Ed McLaughlin questioned what restrict reconsideration means?

Moderator Smith answered that it means that the article is done and cannot be considered again.

Ed McLaughlin seconded.

Moderator Smith called for a voice vote to restrict reconsideration of Articles 8, 9, 12, 13, 14, 16, 17, 18, 19, 20, and 21.

Majority in favor.

John Kluge made a motion to restrict reconsideration of Articles 10 & 11.
Same Eaton seconded.

Moderator Smith called for a voice vote to restrict reconsideration of Articles 10 & 11.

Majority in Favor.

Article 22: To see if the Town will vote to authorize the Board of Selectmen to enter into an electricity power purchase agreement of up to 25 years with a qualified third party that will install, own and maintain a solar energy

system on the Department of Public Works salt and sand 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 a cost of not more than \$0.120/kWh the first year, with an increase of not more than 2% in each subsequent year, and includes an option to purchase the system for no more than the depreciated market rate (as determined by an independent appraiser) during the term of the agreement. The Board of Selectmen would be authorized to negotiate terms and enter into said agreement through December 31, 2020, at which time the authorization would expire and necessitate additional Town Meeting approval.

Special Warrant Article

John Kluge: Move to accept Article 22 for discussion.

Katherine Stewart: Second

Charles Clark spoke to Article 22 covering the following: This Power Purchase Agreement allows a third party to install and maintain a solar array on the Public Works shed so the Town of Enfield would not have to make a capital investment in order to get the benefit of lower electricity rates from solar energy generated locally. The current cost of electricity for the DPW building is approximately \$0.16/kWh. The savings in the first year should be a minimum of \$2,500. Each additional year the savings is expected to go up. Over the last 25 years, Liberty Utility rates have increased close to 3% per year. This contract caps the yearly increase to 2% per year and provides for fixed monthly payments, making budgeting easier for this building. The Town will have the option to purchase the system during the life of the lease, if desired. In addition to the projected financial benefits associated with this proposal, the Board of Selectmen wishes to explore options for renewable energy production and use for environmentally responsible reasons.

Tim Jennings commented, after negotiating with the apparent low bidder, if it's true that the town can save money over the next 35 years then he encourages them to do so. One element to be careful of; if the solar array produces more power than the Town is using, be sure to pay attention to the rate that the Power company is paying.

Charlie Clark answered that very seldom would the Town generate more power than it uses. We don't have the space to generate the amount of power needed.

Sam Eaton asked how much does the Town currently pay for electricity?

Charlie Clark has evaluated the power bills for the past 7 years. The rate varies for the time of year from 9 cents to 16 cents. Overall we would be paying less. After we own the system we would be saving real money.

Ryan Aylesworth noted this sets article sets a cap of 12 cents/KWH. Thru bidding, we could achieve a lower rate.

John Kluge: How long till we would own the system?

Charlie Clark: When this goes to bid, the years are negotiated. We would purchase at a depreciated price. Normally after 5 to 10 years.

Matthew Donica asked what the life expectancy on the solar system is?

Kim Quirk responded typically solar panels have a 25-year warranty to be producing 80% of the power when compared to first installed. The actual life expectancy of the panels is unknown. 30? 40? maybe 50 years? The cost to purchase the array in a future time is estimated to be at market value which is usually 60% of the cost to install when purchased in 5-6 years.

Charlie Clark added this article is no cost to the Town. This gives permission to the Town to look further into purchasing solar.

Bryan Bibeault questioned how long will it take for the solar array to pay for itself?

Charlie Clark answered, as long as it's generating, the Town can't lose money.

Kim Quirk added, the first 5-6 years the system is owned by an investor. There is no return on investment then. The town would be paying less for the electricity it uses during this time. At the time the Town considers buying the system, then there is a good return on investment. This is a 25-year agreement and over 25 years the rates do go up and down each year but usually 3% so if the Town negotiates a rate less than 3%, that's good.

Moderator Smith called for a hand vote on Articles 22.
Majority in favor. Article 22 passed.

Katherine Stewart made a motion to restrict reconsideration of Article 22.
John Kluge seconded.

Moderator Smith called for a voice vote to restrict reconsideration of Articles 22.
Unanimously in favor.

Jean Patten commented that there was a question on what does restricting reconsideration mean.

Attorney Raymond answered that this keeps an article from coming up again later in the same meeting.

Article 23: (By Petition) “New Hampshire Resolution to Take Action on Climate Pollution”
“We the town of Enfield hereby call upon our State and Federal elected representatives to enact carbon-pricing legislation to protect New Hampshire from the costs and environmental risks of continued climate inaction. To protect households, we support a Carbon Fee and Dividend approach that charges fossil fuel producers for their carbon pollution and rebates the money collected to all residents on an equal basis. Enacting a Carbon Cash-Back program decreases long-term fossil-fuel dependence, aids in the economic transition for energy consumers, and keeps local energy dollars in New Hampshire’s economy. Carbon Cash-Back has been championed by US economists (Jan 17, 2019 WSJ) as the most effective and fair way to deliver rapid reductions in harmful carbon emissions at the scale required for our safety”

“We expect our representatives to lead in this critical moment for the health and well-being of our citizens and for the protection of New Hampshire’s natural resources upon which we rely.”

“The record of the vote approving this article shall be transmitted by written notice to Enfield’s State Legislators, to the Governor of New Hampshire, to Enfield’s Congressional Delegation, and to the President of the United States, informing them of the instructions from their constituents, by Enfield’s Select Board, within 30 days of this vote.”

John Kluge: Move to accept Article 23 for discussion.
Katherine Stewart: Second

Meredith Smith: Because this issue deserves debate which can be had at a later date and in the interests of time: move to table Article 23
John Kluge: Second

Moderator Smith opened the floor to discussion on Tabling Article 23.

A woman asked what does tabling mean? How long is it tabled?

Ryan Aylesworth: If it is tabled, it could be revisited at the next Town Meeting.

Sharon Beaufait feels we are faced with consequences of climate change and we are at a critical junction of terrible things happening and the effects are irreversible. We need this ability to say to NH that this matters to Enfield. Please let's have this discussion.

Tim Jennings feels this should be tabled. This body is not the best form to address it. This is a specific form of action of an array of actions that could be taken against climate change.

Robert West thinks this should be discussed when more people are in attendance.

The woman stated that this is a very important issue. The fact that it's last on the agenda, doesn't mean it should be tabled because some people have left. It is an important discussion.

John Kluge believes this is enormously important. What bothers him is the specificity of the approach here. He doesn't know enough of the science to be able to speak about carbon cash back programs and if they are the best option. Believes tabling the article would give time to research more.

A member of the public agrees with John. This is very specific legislative issues. Need to focus more on local issues.

Nancy Smith gave some background on this Article. There were efforts in Concord to get cash back implemented and the representatives were looking for Towns to support this. That is how this Article started. Ms. Smith agreed it needs more discussion and added, we're probably past the window of opportunity in Concord simply because of their legislative session.

Reed Bergwall commented, with all due respect to John, government starts right here. And we're having Government inaction. This is a viable way to start taking action. Voting against this sends the wrong message. Mr. Bergwall is in favor of this Article.

Jeff Stott Believes further deliberation is needed to discuss the cost benefit of this proposal. This is basically self-taxing us for vitally needed energy to heat our homes and businesses. One cannot tax into prosperity. This should be tabled.

Steve Stancek moved the question.

The woman stated her belief that the former speaker gave misinformation.

Moderator Smith called for a show of hands vote on whether to table Article 23.
30 in favor. 14 Opposed. Article 23 tabled.

Article 24: To hear the reports of agents, auditors, committees, or any other officers heretofore chosen and pass any vote relating thereto.

John Kluge: Move to accept Article 24 for discussion.
Katherine Stewart: Second

Meredith Smith: In the interest of saving time and minimizing the potential for exposure: move to table Article 24.
John Kluge: Second

Moderator Smith called for a show of hands to vote on whether to table Article 24.
Majority in favor. Article 24 Tabled.

Moderator Smith informed that absentee ballot requests are available for the September Primary and the November general elections.

The meeting adjourned at 11:54 am

Respectfully submitted,



Wendy Huntley
Deputy Town Clerk

Tax Incentive Programs

Community Revitalization Tax Relief Incentive (RSA 79-E) Adopted March 17, 2007

Town Meeting Vote:

To see if the Town will vote to adopt the provision of RSA 79-E, Community Revitalization Tax Relief Incentive.

Explanation: RSA 79-E, Community Revitalization Tax Relief Incentive allows the Board of Selectmen the option of granting property owners in the designated village area short-term property assessment relief to encourage substantial reinvestment in underutilized structures. Upon receipt of an application for tax abatement, the governing body will hold a public hearing to determine whether the structure is a qualifying structure, whether the proposed rehabilitation qualifies as a substantial rehabilitation and whether there is a public benefit to granting the requested tax relief. This RSA gives the Selectboard another tool to encourage reinvestment in the village area. The abatement delays the additional tax on the qualifying rehabilitations for a designated period of time.

By adoption of RSA 79-E:

1. It is declared to be a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community, and in-town residential uses that contribute to economic and social vitality.
2. It is further declared to be a public benefit to encourage the rehabilitation of the many underutilized structures in urban and town centers as a means of encouraging growth of economic, residential, and municipal uses in a more compact pattern, in accordance with RSA 9-B.
3. Short-term property assessment tax relief and a related covenant to protect public benefit as provided under this chapter are considered to provide a demonstrated public benefit if they encourage substantial rehabilitation and use of qualifying structures as defined in this chapter.

New Construction Property Tax Exemption for Commercial & Industrial Uses (RSA 72:81) Adopted July 11, 2020

Town Meeting Vote:

To see if the Town will vote to adopt, pursuant to RSA 72:81, a new construction property tax exemption for commercial and industrial uses (as defined in RSA 72:80). The intent of the exemption is to provide incentives to businesses to build, modernize, or enlarge within the Town. The exemption shall apply only to municipal and local school property taxes assessed by the Town. State education and county taxes are excluded from the exemption. The exemption shall be granted for a maximum of fifty percent (50%) of the increase in assessed value attributable to the improvements, and shall remain in effect for a maximum period of ten (10) years. If adopted, the exemption shall apply to all properties within the municipality for which a proper application is filed. The percentage rate and duration of the exemption shall be granted on a per case basis based on the amount and value of public benefit provided, as determined by the Board of Selectmen. For the purpose of this exemption, in order to satisfy the public benefit requirement a minimum of one of the following must be provided: enhance economic growth and increase the Town's tax base; creation of needed services or facilities not currently available in the Town; redevelop and revitalize commercial or industrial area; prevent or eliminate blight; or, retain local jobs, increase local job base, and/or provide diversity in the job base. If approved this exemption shall take effect in the tax year beginning April 1, 2020 and shall remain in effect for a maximum of five (5) tax years.

Explanation: This introduces an innovative new tool (RSA 72:81) to stimulate economic development and re-development in NH communities. The provisions of this article give Enfield the power to offer a financial incentive, in the form of a property tax exemption, to commercial and industrial developers to build and/or expand in Town. The maximum exemption allowed under this RSA is 50% of the increase in assessed value attributable to the improvements and the maximum period is 10 years. It is important to emphasize the exemption only applies to the added property value derived from an eligible improvement, and not the entire assessed value of the property. For instance, if a developer completes improvements to a piece of commercial or industrial property and the assessed value were to increase from \$500,000 to \$700,000 as a result, the partial exemption would only apply to the additional \$200,000 in new value and the property owner would continue to pay taxes on 100% of the “pre-improvement” value. A municipality may opt for a lower percentage and a shorter duration. The exemption shall apply only to the municipal and local school portions of a property’s increase in tax burden due to the development. As per RSA 72:82 (Procedure for Adoption) section II, a vote adopting RSA 72:81 shall remain in effect for a maximum of 5 tax years; provided, however, that for any application which has already been granted prior to expiration of such 5 tax year period, the exemption shall continue to apply at the rate and for the duration in effect at the time it was granted.

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 (1) applied in 2020: \$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 (9) applied in 2020: \$450,000

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 (19) applied in 2020: \$1,055,100

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 (191) applied in 2020: \$70,000

Solar Energy Systems Exemption: Application deadline: April 15

Pursuant to RSA 72:62, an exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a solar energy system as defined by RSA 72:61.

Solar Exemptions (45) applied in 2020: \$185,775

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/VI/91-A/91-A-mrg.htm>

91-A:1 Preamble. – Openness in the conduct of public business is essential to a democratic society. The purpose of this chapter is to ensure both the greatest possible public access to the actions, discussions and records of all public bodies, and their accountability to the people.

91-A:2 Meetings Open to Public. –

I. For the purpose of this chapter, a "meeting" means the convening of a quorum of the membership of a public body, as defined in RSA 91-A:1-a, VI, or the majority of the members of such public body if the rules of that body define "quorum" as more than a majority of its members, whether in person, by means of telephone or electronic communication, or in any other manner such that all participating members are able to communicate with each other contemporaneously, subject to the provisions set forth in RSA 91-A:2, III, for the purpose of discussing or acting upon a matter or matters over which the public body has supervision, control, jurisdiction, or advisory power. A chance, social, or other encounter not convened for the purpose of discussing or acting upon such matters shall not constitute a meeting if no decisions are made regarding such matters. "Meeting" shall also not include:

- (a) Strategy or negotiations with respect to collective bargaining;
- (b) Consultation with legal counsel;
- (c) A caucus consisting of elected members of a public body of the same political party who were elected on a partisan basis at a state general election or elected on a partisan basis by a town or city which has adopted a partisan ballot system pursuant to RSA 669:12 or RSA 44:2; or
- (d) Circulation of draft documents which, when finalized, are intended only to formalize decisions previously made in a meeting; provided, that nothing in this subparagraph shall be construed to alter or affect the application of any other section of RSA 91-A to such documents or related communications.

II. Subject to the provisions of RSA 91-A:3, all meetings, whether held in person, by means of telephone or electronic communication, or in any other manner, shall be open to the public. Except for town meetings, school district meetings, and elections, no vote while in open session may be taken by secret ballot. Any person shall be permitted to use recording devices, including, but not limited to, tape recorders, cameras, and videotape equipment, at such meetings. Minutes of all such meetings, including nonpublic sessions, shall include the names of members, persons appearing before the public bodies, and a brief description of the subject matter discussed and final decisions. 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. (a) 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.

(b) If a public body or agency is unable to make a governmental record available for immediate inspection and copying the public body or agency shall, within 5 business days of a request:

- (1) Make such record available;
- (2) Deny the request; or
- (3) Provide a written statement of the time reasonably necessary to determine whether the request shall be granted

or denied and the reason for the delay.

(c) A public body or agency denying, in whole or part, inspection or copying of any record shall provide a written statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld.

(d) 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 cost or 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.

XI. Records pertaining to information technology systems, including cyber security plans, vulnerability testing and assessments materials, detailed network diagrams, or other materials, the release of which would make public security details that would aid an attempted security breach or circumvention of law as to the items assessed.

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 - 2021

Fees are current as of the printing of this report, but are subject to change.

▪ Zoning Fees:

Hearing fee	\$ 150.00
Mailing fee (per abutter)	8.00
Advertising	75.00
Sign permits	25.00
Copies of Zoning Ordinance	20.00

▪ 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
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
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.)			
REMINDER: OIL BURNER PERMIT OR LP GAS PERMIT <u>MUST</u> BE COMPLETED.	\$35.00	+	No Fee
Re-inspection Fee (If inspection is called for and project is not ready, or if project fails 2 times, fee will be charged.)	\$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 the permit was originally issued.

Inspection fees for projects not undertaken are refundable per IBC 2015 code. This request must be done in writing to the Inspection Services and Facilities Planning Administrator (ISFP) 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)	15.00
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 – Partial 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
Senior Citizen (age 65 or over, 1 st dog only)	3.00
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

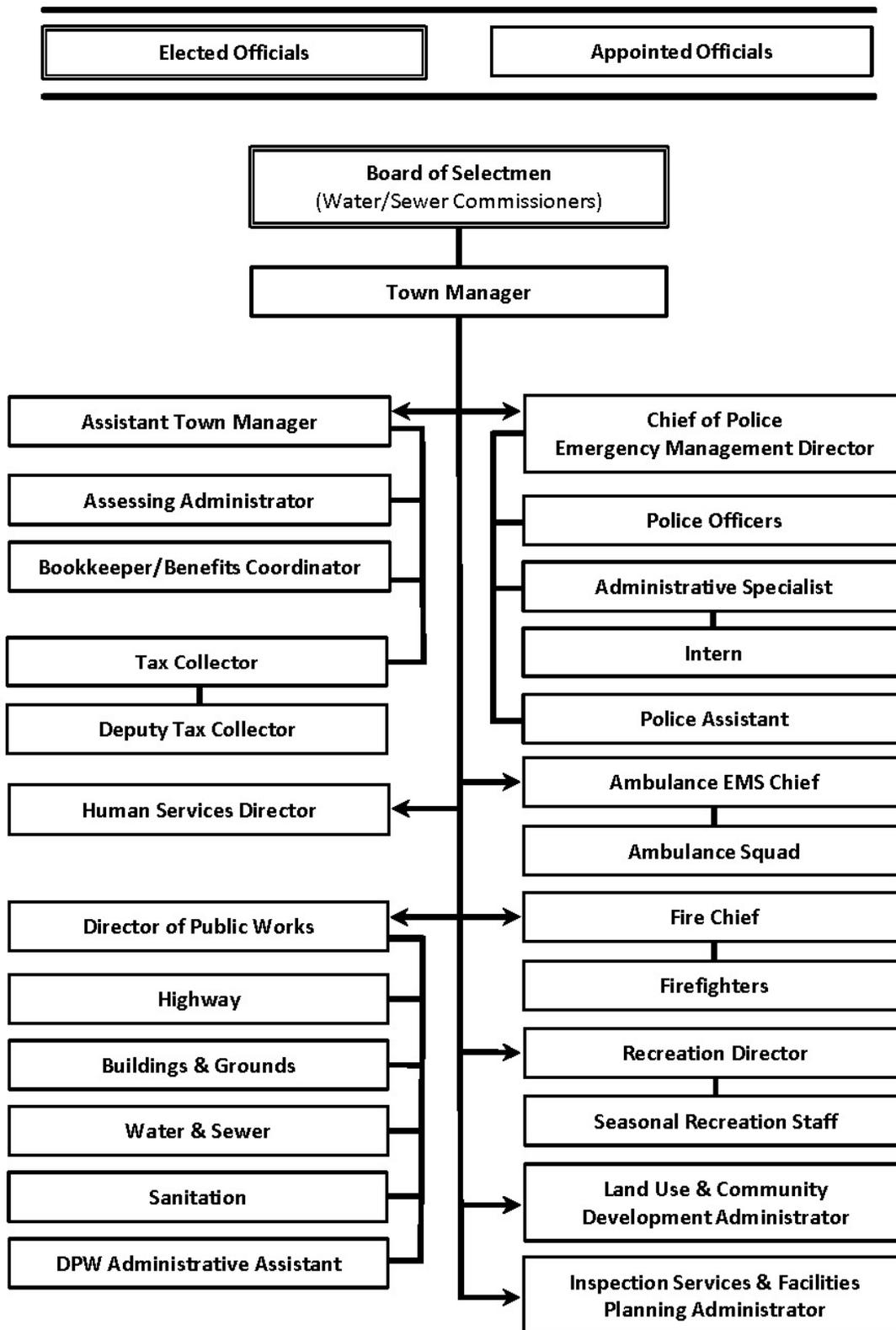
Water hookup application (non-refundable)	\$ 150.00
Sewer hookup application (non-refundable)	150.00
Water hookup connection fee	2,500.00
Sewer hookup connection fee	2,500.00
Meter costs & setting fees:	
Meter, meter horn & fittings (Market cost adjusted annually)	115.00
Meter setting	100.00

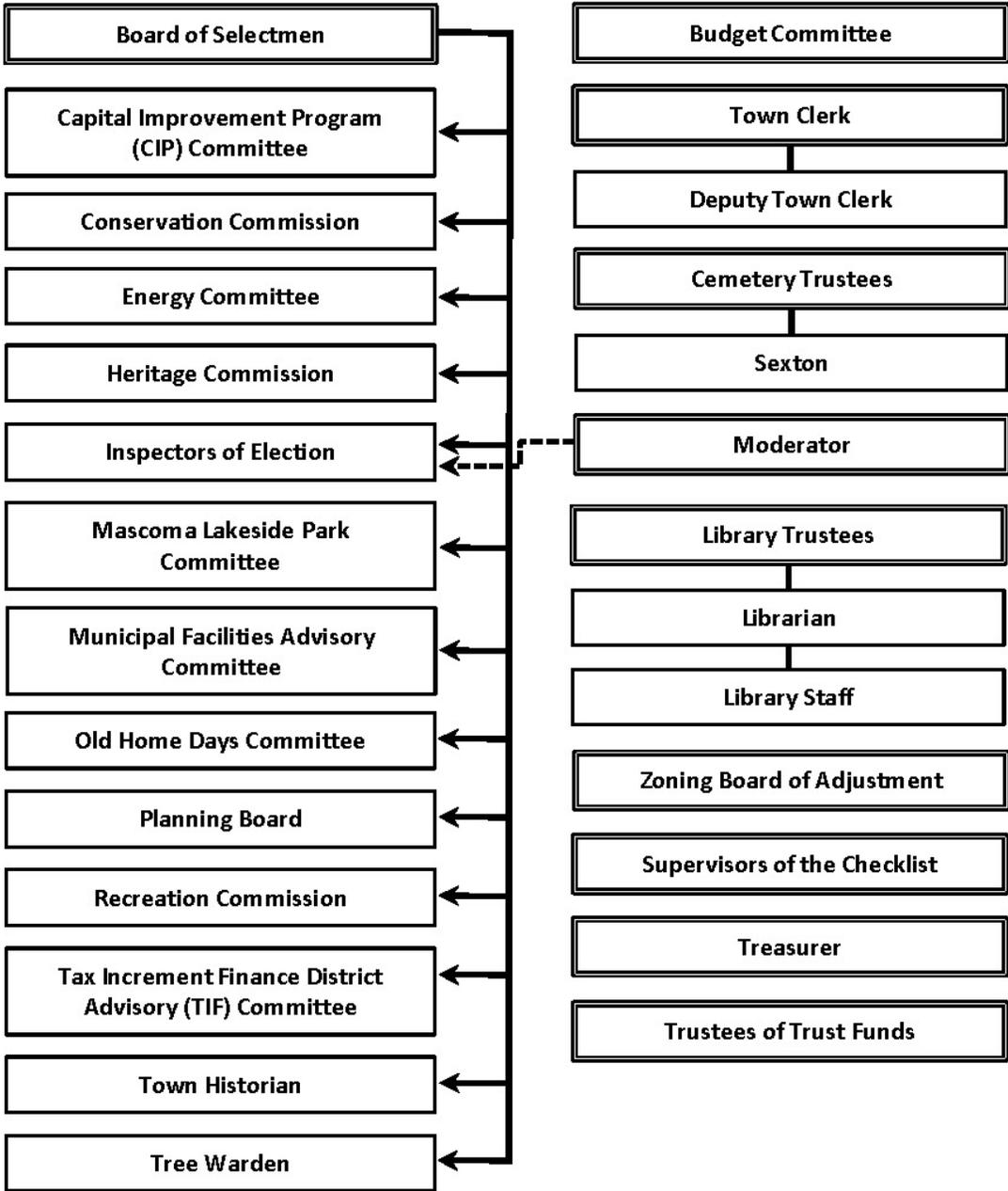
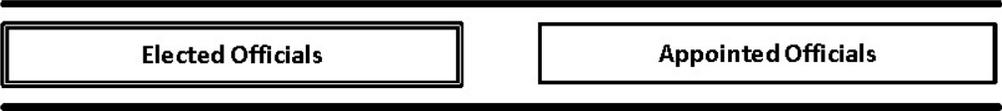
▪ Transfer Station & Recycling Center Fees

Enfield Punch Card (for disposal of items listed below)	\$ 25.00
CFC's	20.00
Fire Extinguisher	10.00
Microwave	10.00
Propane Tank 20#	10.00
Tires – 14" and under, off rim (includes car, lawn tractor, light trailer and wheel barrow tires)	2 for \$5.00
Tires – Car/light truck, 15"-19", off rim	5.00
Tires – Tractor/Equipment, off rim	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





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Town of Enfield Observed Holidays

March 2021 – February 2022

The Town Offices and Enfield Public Library
will be closed on the following observed holidays.

Memorial Day	May 31
Independence Day	July 5
Labor Day	September 6
Veterans' Day	November 11
Thanksgiving Day	November 25
Day after Thanksgiving	November 26
Christmas Day	December 24
New Year's Day	December 31
Martin Luther King, Jr. Day	January 17
Presidents' Day	February 21



For more important dates, including meeting dates for municipal boards and committees, and the curbside rubbish & recycling collection schedule, see our **2021 Enfield Municipal Calendar**.

A limited number of printed copies are available upon request (email abonnette@enfield.nh.us or call 632-5026).

It is also available for download at <https://www.enfield.nh.us/administration-town-manager/files/2021-municipal-calendar>

How can we maintain and enhance quality of life in Enfield as we move forward?
Join us as we shape the future growth of our community!



- LIVE** **L** Enfield is a beautiful place to live.
- EARN** **E** Enfield is a friendly place to work.
- APPLAUD** **A** Enfield is rich in the arts and history.
- PLAY** **P** Enfield has four-season recreation.
- SUSTAIN** **S** Enfield strives for sustainability.

The Enfield Master Plan will set out a vision for the town as it moves forward. The Planning Board will be organizing several community events and public engagement opportunities during the next 12 months. We hope you will participate in the process of planning for Enfield's future.

Visit www.Enfield-LEAPS.org