

Town Warrant Narrative 2018

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

Ballot Articles

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

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

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

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

Article 1. For the election of Town Officers

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

For Six Years: One Supervisor of the Checklist

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

Deliberative Session

Meeting will reconvene:

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

2018 BUDGET SUMMARY

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

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

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

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

<i>ADDITIONAL APPROPRIATIONS TO BE FUNDED FROM TAXES</i>			
<i>Category</i>	<i>2017</i>	<i>2018</i>	<i>% Δ</i>
CIP Capital Reserve Fund	\$367,983	\$395,968	7.61%

Employee & Retiree Benefits Trust Fund	\$0	\$25,000**	100%
Funding for Strategic Planning/ Governance and Municipal Finance Software Upgrades	\$0	\$76,000***	
General Fund Deficit Reduction	\$0	\$1	100%

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

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

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

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

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

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

Special Warrant Article

2/3 Paper Ballot Vote Required

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

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

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

Article 6: To see if the Town will vote to raise and appropriate the sum of **\$117,500** for Crystal Lake Road improvements (\$58,000), Fire Station and Shedd Street Garage Furnace and Insulation Upgrades (\$20,000), Huse Park Basketball Court Improvements (\$15,000), Whitney Hall Parking Lot Resurfacing (\$15,000), Transfer Station Office Trailer Replacement (\$6,500) and Community Building Security/Locks Upgrades (\$3,000), to authorize the issuance of not more than \$117,500 of bonds or notes in accordance with the provision of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon. The first interest payment will be due in 2018. The Capital Improvement Program Capital Reserve Fund, which the Board of Selectmen are agents to expend, will be used for the annual principal and interest payments for the life of the loan.

Special Warrant Article

2/3 Paper Ballot Vote Required

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

project.

The Enfield Recreation Department is proposing to completely redo the basketball court at Huse Park in the interest of offering a more inviting and high-quality recreational facility to residents and visitors. This project includes removal of existing deteriorated pavement and basketball hoops, prepping and re-leveling the existing base, installing new pavement (or other “multi-sport” surfacing) and basketball hoops (up to four), and painting new lines on the court for basketball and pickleball. The total estimated project cost is in excess of \$30,000. The proposed CIP Capital Reserve funds would be used to fund up to \$15,000 of the project cost with the expectation that the remaining funds necessary to complete the project will be raised from grants, donations, or other non-municipal sources. Should the necessary funds not become available from grants, donations or other non-municipal sources, this project will be tabled.

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

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

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

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

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

Article 7: To see if the Town will vote to establish an Employee and Retiree Benefits Trust Fund under the provisions of 31:19-a for the funding of employee and retiree benefits and further to raise and appropriate the sum of **\$25,000** to be placed in this fund, and to appoint the Town Manager as agent to

expend from the Employee and Retiree Benefits Trust Fund. If Article 8 is approved by the voters the Operating Budget (Article 8) shall be decreased by \$15,000 to offset the impact of this appropriation. This decrease shall be reflected in Personnel Administration (Account Code 4155).

Special Warrant Article

2/3 Paper Ballot Vote Required

Explanation: This article proposes creating a new Employee and Retiree Benefits Trust Fund for the specific purpose of offsetting the costs of (1) final compensation due to employees who are retiring or otherwise separating from employment and (2) expenses that are eligible for employee reimbursement via the Town's existing health reimbursement account (HRA). At present, in the absence of a dedicated trust fund established to offset such costs, when an employee retires or otherwise separates from the Town, the Town pays all eligible accrued leave (i.e., paid vacation and eligible sick leave) from the personnel/wage account associated with the employee's respective department. This can result in placing a great deal of financial stress on a department's operating budget given that employee separations are often not known or anticipated in advance of the annual budget being set. Furthermore, while the Town may have the good fortune of going a year or more without having a single municipal employee leave service, it is not uncommon to have multiple employees retire or leave employment for a variety of other circumstances within a given budget year. For this reason, many towns elect to establish a separate trust or reserve fund for which they make a relatively consistent level of appropriation every year to ensure sufficient funds to cover final employee compensation and eliminate funds within the operating budget being redirected from the original intended purpose. With respect to the HRA, employees receive an individual annual allotment of \$500 (with a \$1,500 overall cap) for three specific categories of qualifying medical expenses: medical plan deductibles, prescription co-pays and emergency room co-pays. Given that the volume and overall cost of qualifying employee claims will vary considerably from year to year, establishing the proposed trust fund will help eliminate the potential for higher than anticipated levels of claims negatively impacting the operating budget.

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

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

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

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

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

- Sustaining (and enhancing where possible) the high-quality municipal services that residents are being offered in the Town of Enfield
- Ensuring that municipal employees continue to receive levels of compensation (inclusive of wages and benefits) that are competitive with other communities and reward high levels of performance
- Minimizing any increase in the property tax rate to the fullest extent possible (with an increase of

no more than 2% being an early objective) <ul style="list-style-type: none"> • Continuing to support the Town's long-term commitment to fund the Capital Improvement Program Capital Reserve Fund • Developing and implementing a plan for reducing existing deficits in both the General Fund and Sewer Fund • Encouraging the administration and departments to seek and secure external funding for programs and services where possible, so as to offset costs that would otherwise need to be borne by property taxes and other sources of municipal revenue 	
<i>Was this Article Recommended by the Select Board?</i>	<i>YES (3-0)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (7-0)</i>
<i>Estimated Impact on 2018 Tax Rate</i>	<i>\$6.79 per \$1000</i>

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

Special Warrant Article

<i>Explanation:</i> Lots 44 & 46, which total approximately 2.5 acres with over 1,200 feet of shoreline and are situated next to the Rail Trail by the underpass on Main Street. They are presently owned by the NH Department of Transportation (NH-DOT) and have been managed by the Town of Enfield for the last several years under a formal agreement. These parcels were recently declared as surplus by NH-DOT and will be sold in the near future. The Town of Enfield will have an opportunity to purchase the property from the state at a negotiated price. If the Town does not pursue acquisition of the property, the parcels will be sold on the open market. If the Town is to purchase the property, Town Meeting must vote to authorize the Board of Selectmen to complete this action. A campaign to raise funds from private donations and grants officially commenced in recent months, and a trust fund was established to receive donations to cover costs associated with acquisition, capital improvements, and long-term operating and maintenance costs. Town funds will not be used for land acquisition or capital improvements. The Board of Selectmen supports acquisition of the parcels, which offers unique access to Mascoma Lake and the Rail Trail while being proximate to the downtown area, so that the land can be managed as a community park in perpetuity.	
<i>Was this Article Recommended by the Select Board?</i>	<i>YES (2-1)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (6-1)</i>
<i>Estimated Impact on 2018 Tax Rate</i>	<i>None</i>

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

Special Warrant Article

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

The Town has been using tax collection, utility billing, and financial accounting software provided by a company called BMSI (or one of its partnering organizations) for over 25 years. Similarly, the Town's building permit software, also provided by BMSI, has been in place for more than 15 years. There have been no significant changes to the programs in that time and no significant improvements to the programs by the vendor in spite of assurances that improvements can and would be made. The Town would like to transition to a company called Avitar for tax collection, utility billing and building permit & planning/zoning management, which will allow these modules to work seamlessly with the Avitar Assessing program that the Town has already committed to implementing in the coming months. With respect to financial accounting, the Town would like to work with a company called Accufund. Accufund offers financial software that provides fund accounting (general ledger), accounts payable and payroll. The Town Clerk software, ClerkWorks, which we are not looking to replace, will merge data with the Accufund program. The software offered by both Avitar and Accufund are highly rated by other municipalities in New Hampshire that have already made the transition. It is the belief of town administration and department heads that transitioning to these software packages will significantly improve the ability of municipal staff to avoid errors in data entry, eliminate inefficient duplication of effort that is required by the current outdated software, and ultimately complete mission-critical functions more effectively and efficiently.

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

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

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

Special Warrant Article

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

<i>Was this Article Recommended by the Select Board?</i>	<i>YES (3-0)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (7-0)</i>
<i>Estimated Impact on 2018 Tax Rate</i>	<i>\$0.60 per \$1000</i>

	<i>(if appropriation is reduced to \$319,968 following approval of Article 10)</i>
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Article 12 : To see if the Town will vote to raise and appropriate the sum of **\$30,000** for wastewater asset management and planning, and to authorize the issuance of not more than \$30,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; said borrowing to be from the NHDES Clean Water State Revolving Fund of which 100% of the principal is to be forgiven. There will be an interest payment due in 2018. The Municipal Sewer System Capital Reserve Fund, which the Board of Selectmen are agents to expend, will be used for the interest payments for the life of the loan.

Special Warrant Article

2/3 Paper Ballot Vote Required

<i>Explanation:</i> The Town has applied for a loan in the amount of the \$30,000 from the New Hampshire Department of Environmental Services' (NHDES) Clean Water State Revolving Fund. This loan carries with it 100% principal forgiveness and an interest rate of 2% (meaning that the Town would incur interest expenses in the amount of \$600 if the loan was paid off after one year). The Board of Selectmen, Town Manager and Budget Committee strongly believe that it is necessary for the Town to begin doing the following: (1) comprehensively inventorying and assessing our municipal sewer system infrastructure (many components of which we know are plagued by groundwater penetration), (2) identifying how the system will best be upgraded and maintained over time in order to meet the needs of the community (including capital planning and ensuring that the size and condition of the system can adequately accommodate future projected growth), (3) analyzing existing and potential alternative rates and rate structures to ensure the financial sustainability of the system, and (4) assessing the feasibility of constructing and operating the Town's own dedicated wastewater treatment and disposal system. If the Town is successful in obtaining funding for this project from NHDES, then an asset management plan and preliminary feasibility report will be developed, and results of the asset management plan and preliminary feasibility assessment will be presented in a public hearing. The Town will not be eligible to receive NHDES funding for this project if Town Meeting does not approve Article 12.	
<i>Was this Article Recommended by the Select Board?</i>	<i>YES (3-0)</i>
<i>Was this Article Recommended by the Budget Committee?</i>	<i>YES (7-0)</i>
<i>Estimated Impact on 2018 Tax Rate</i>	<i>None</i>

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

Special Warrant Article

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

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

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

Special Warrant Article

Explanation: This article authorizes the transfer of \$2,400 in accordance with section 9(a) of the Municipal Cemetery Rules & Regulations, as revised, which states that monies from the sale of all cemetery lots sold after January 1, 1996 will go into a Cemetery Maintenance Trust Fund. The monies are used for the care and maintenance of all municipal cemeteries or left in the Trust to increase the monetary value of the Trust Fund for more capital-intensive projects being planned for in the future. A comparable iteration of this article has been voted on by Enfield voters at Town Meeting for many years. However, should Article 19 be approved at the 2018 Town Meeting, similar warrant articles and corresponding votes will not be required at future Town Meetings.

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

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

Explanation: This Power Purchase Agreement allows a third party to install and maintain a solar array on the Public Works shed so the Town of Enfield doesn't have to make a capital investment in order to get the benefit of lower electricity rates from solar energy generated locally. The current cost of electricity for the DPW building is \$0.16/kWh. The savings in the first year should be about \$2500. Each additional year the savings is expected to go up. Over the last 25 years, Liberty Utility rates have increased close to 3% per year. This contract caps the yearly increase to 2% per year and provides for fixed monthly payments, making budgeting easier for this building. The Town will have the option to purchase the system at year 6 and year 15, if desired.

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

Explanation: At the 1998 Town Meeting, the voters accepted the provisions of RSA 31:19, which

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

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

Explanation: This article asks voters to decide whether or not keno games will be allowed to operate within the Town. Chapter 229 of the 2017 New Hampshire Laws (SB 191) provides for additional education grants for school districts that have full-day kindergarten, with the funding for those grants to come, in part, from the proceeds of keno operations. (Voters do not need to approve the operation of keno games within the town for the municipality to benefit from the funding provided by state-wide keno revenues.) The new law allows businesses that hold liquor licenses to operate keno games upon obtaining a license from the liquor commission. In Enfield, there are presently two establishments that would be eligible to obtain such a license. However, keno may be operated only in cities and towns that have voted to allow it. (Paper Ballot Required)

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

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

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

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

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

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