



New Hampshire  
Department of  
Revenue Administration

2015  
MS-737

## Budget of the Town of Epsom

Form Due Date: 20 Days after the Town Meeting

**THIS BUDGET SHALL BE POSTED WITH THE WARRANT**  
This form was posted with the warrant on: January 26, 2015

For Assistance Please Contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

### 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.

Budget Committee Members	
Printed Name	Signature
Virginia S. Drew	
Marylou Keane	
Mary Frankbach	
Dana Fiorentino	
Joyce Heck	
Hyph A. Conley	
William Yacobi	
Wayne Moore	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487

## Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	02	\$208,116	\$202,963	\$208,374	\$0	\$208,374	\$0
4140-4149	Election, Registration, and Vital Statistics	02	\$51,248	\$52,164	\$51,836	\$0	\$51,836	\$0
4150-4151	Financial Administration	02	\$145,439	\$143,401	\$149,532	\$0	\$149,532	\$0
4152	Revaluation of Property	02	\$27,600	\$19,868	\$82,000	\$0	\$82,000	\$0
4153	Legal Expense	02	\$33,010	\$17,548	\$25,010	\$0	\$25,010	\$0
4155-4159	Personnel Administration	02	\$249,654	\$198,918	\$239,385	\$0	\$239,385	\$0
4191-4193	Planning and Zoning	02	\$75,021	\$70,718	\$74,924	\$0	\$74,924	\$0
4194	General Government Buildings	02	\$26,130	\$22,217	\$37,780	\$0	\$37,780	\$0
4195	Cemeteries	02	\$11,360	\$10,743	\$11,360	\$0	\$11,360	\$0
4196	Insurance	02	\$2,400	\$2,020	\$2,400	\$0	\$2,400	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety</b>								
4210-4214	Police	02	\$587,977	\$558,484	\$639,712	\$0	\$639,712	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	02	\$488,420	\$475,005	\$511,640	\$0	\$511,640	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	02	\$6,893	\$4,637	\$7,937	\$0	\$7,937	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Administration	02	\$113,146	\$107,632	\$115,881	\$0	\$115,881	\$0
4312	Highways and Streets	02	\$636,500	\$618,066	\$629,553	\$0	\$629,553	\$0
4313	Bridges	02	\$4,750	\$6,387	\$4,750	\$0	\$4,750	\$0
4316	Street Lighting	02	\$550	\$599	\$550	\$0	\$550	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0



<b>Sanitation</b>												
4321	Administration			\$0		\$0		\$0		\$0		\$0
4323	Solid Waste Collection			\$0		\$0		\$0		\$0		\$0
4324	Solid Waste Disposal	02		\$168,619	\$168,619	\$168,619		\$168,619	\$0	\$168,619		\$0
4325	Solid Waste Cleanup			\$0	\$0	\$0		\$0	\$0	\$0		\$0
4326-4329	Sewage Collection, Disposal and Other	02		\$20	\$0	\$20		\$0	\$0	\$20		\$0
<b>Water Distribution and Treatment</b>												
4331	Administration			\$0	\$0	\$0		\$0		\$0		\$0
4332	Water Services	02		\$4,000	\$4,000	\$4,000		\$4,000	\$0	\$4,000		\$0
4335-4339	Water Treatment, Conservation and Other			\$0	\$0	\$0		\$0		\$0		\$0
<b>Electric</b>												
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
<b>Health</b>												
4411	Administration	02		\$9,147	\$4,067	\$4,061		\$0		\$4,061		\$0
4414	Pest Control	02		\$412	\$100	\$412		\$0		\$412		\$0
4415-4419	Health Agencies, Hospitals, and Other	02		\$4,511	\$4,501	\$4,511		\$0		\$4,511		\$0
<b>Welfare</b>												
4441-4442	Administration and Direct Assistance	02		\$16,832	\$16,026	\$16,979		\$0		\$16,979		\$0
4444	Intergovernmental Welfare Payments			\$0	\$0	\$0		\$0		\$0		\$0
4445-4449	Vendor Payments and Other	02		\$21,950	\$21,951	\$28,850		\$0		\$28,850		\$0
<b>Culture and Recreation</b>												
4520-4529	Parks and Recreation	02		\$29,955	\$26,043	\$30,215		\$0		\$30,215		\$0
4550-4559	Library	02		\$184,134	\$177,161	\$197,864		\$0		\$197,864		\$0
4583	Patriotic Purposes	02		\$1,020	\$219	\$1,164		\$0		\$1,164		\$0
4589	Other Culture and Recreation	02		\$2,000	\$2,000	\$2,000		\$0		\$2,000		\$0
<b>Conservation and Development</b>												
4611-4612	Administration and Purchasing of Natural Resources	02		\$2,935	\$2,935	\$5,975		\$0		\$5,975		\$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	02		\$40	\$0	\$40		\$0		\$40		\$0
<b>Debt Service</b>												
4711	Long Term Bonds and Notes - Principal			\$0	\$0	\$0		\$0		\$0		\$0

4721	Long Term Bonds and Notes - Interest				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay</b>													
4901	Land				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>													
4912	To Special Revenue Fund				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>					<b>\$3,113,789</b>	<b>\$2,938,992</b>	<b>\$3,257,334</b>	<b>\$0</b>	<b>\$3,257,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4711	Long Term Bonds and Notes - Principal	01	\$0	\$0	\$950,000	\$0	\$0	\$950,000
4721	Long Term Bonds and Notes - Interest	01	\$0	\$0	\$20,000	\$0	\$0	\$20,000
4909	Improvements Other than Buildings	09	\$946,365	\$257,321	\$125,000	\$0	\$125,000	\$0
4915	To Capital Reserve Fund	07	\$15,000	\$15,000	\$15,000	\$0	\$15,000	\$0
4915	To Capital Reserve Fund	05	\$150,000	\$150,000	\$150,000	\$0	\$150,000	\$0
4915	To Capital Reserve Fund	06	\$10,000	\$10,000	\$10,000	\$0	\$10,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	04	\$400	\$400	\$800	\$0	\$800	\$0
<b>Special Articles Recommended</b>			<b>\$1,121,765</b>	<b>\$432,721</b>	<b>\$1,270,800</b>	<b>\$0</b>	<b>\$300,800</b>	<b>\$970,000</b>

## Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4199	Other General Government	03	\$160,000	\$0	\$10,000	\$0	\$10,000	\$0
<b>Purpose:</b>								
4335-4339	Water Treatment, Conservation and Other	08	\$0	\$0	\$3,000	\$0	\$3,000	\$0
<b>Purpose:</b>								
4902	Machinery, Vehicles, and Equipment	10	\$0	\$0	\$5,060	\$0	\$5,060	\$0
<b>Purpose:</b>								
<b>Individual Articles Recommended</b>			<b>\$160,000</b>	<b>\$0</b>	<b>\$18,060</b>	<b>\$0</b>	<b>\$18,060</b>	<b>\$0</b>

## Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	02	\$32,411	\$25,000	\$25,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$31,773	\$15,000	\$15,000
3186	Payment in Lieu of Taxes	02	\$23,104	\$23,291	\$23,291
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	02	\$74	\$35	\$35
3190	Interest and Penalties on Delinquent Taxes	02	\$143,470	\$138,000	\$138,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	02	\$3,115	\$1,000	\$1,000
3220	Motor Vehicle Permit Fees	02	\$845,036	\$825,000	\$825,000
3230	Building Permits	02	\$15,095	\$15,000	\$15,000
3290	Other Licenses, Permits, and Fees	02	\$16,063	\$15,500	\$15,500
3311-3319	From Federal Government		\$0	\$0	\$0
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$223,939	\$215,000	\$215,000
3353	Highway Block Grant	02	\$111,516	\$110,000	\$110,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
<b>Charges for Services</b>					
3401-3406	Income from Departments	02	\$41,303	\$27,000	\$27,000
3409	Other Charges		\$0	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	02	\$50,121	\$40,000	\$40,000
3502	Interest on Investments	02	\$459	\$3,500	\$3,500
3503-3509	Other	02, 09	\$49,325	\$133,000	\$133,000



<b>Interfund Operating Transfers In</b>						
3912	From Special Revenue Funds	10		\$251,494	\$5,060	\$5,060
3913	From Capital Projects Funds			\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)			\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)			\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)			\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)			\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)			\$0	\$0	\$0
3915	From Capital Reserve Funds			\$0	\$0	\$0
3916	From Trust and Fiduciary Funds			\$0	\$0	\$0
3917	From Conservation Funds			\$0	\$0	\$0
<b>Other Financing Sources</b>						
3934	Proceeds from Long Term Bonds and Notes	01		\$0	\$950,000	\$0
9998	Amount Voted from Fund Balance	03, 04, 09		\$400	\$35,800	\$35,800
9999	Fund Balance to Reduce Taxes			\$0	\$0	\$0
<b>Total Estimated Revenues and Credits</b>				<b>\$1,838,698</b>	<b>\$2,577,186</b>	<b>\$1,627,186</b>

## Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$3,113,789	\$3,257,334	\$3,257,334
Special Warrant Articles Recommended	\$2,240,648	\$1,270,800	\$300,800
Individual Warrant Articles Recommended	\$160,000	\$18,060	\$18,060
TOTAL Appropriations Recommended	\$5,514,437	\$4,546,194	\$3,576,194
Less: Amount of Estimated Revenues & Credits	\$3,543,274	\$2,577,186	\$1,627,186
Estimated Amount of Taxes to be Raised	\$1,971,163	\$1,969,008	\$1,949,008





## MS-737 SUPPLEMENTAL SCHEDULE

### ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: EPSOM

County: MERRIMACK

### BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-737): \$3,576,194

#### Less Exclusions:

2. Principal: Long-Term Bonds & Notes:

3. Interest: Long-Term Bonds & Notes:

4. Capital outlays funded from Long-Term Bonds & Notes

5. Mandatory Assessments

6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)

7. Amount Recommended, Less Exclusions (Line 1 - Line 6) \$3,576,194

8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%) \$357,619

#### Collective Bargaining Cost Items

9. Recommended Cost Items (Prior to Meeting)

10. Voted Cost Items (Voted at Meeting)

11. Amount voted over recommended amount (Difference of Lines 9 and 10)

#### Mandatory Water & Waste Treatment Facilities (RSA 32:21)

12. Amount Recommended (Prior to Meeting)

13. Amount Voted (Voted at Meeting)

14. Amount voted over recommended amount (Difference of Lines 12 and 13)

15. Bond Override (RSA 32:18-a), Amount Voted \$970,000

Maximum Allowable Appropriations Voted At Meeting  
(Line 1 + Line 8 + Line 11 + Line 14 + Line 15)

\$4,903,813

### For Assistance Please Contact:

#### NH DRA Municipal and Property Division

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