



2018
MS-737

Proposed Budget

Epsom

For the period beginning January 1, 2018 and ending December 31, 2018

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 29, 2018

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
GARY P. KITSON	Budget Comm	Gary P. Kitson
KAREN K. WOODS	Budget Comm	Karen K. Woods
Joni Kitson	Budget Comm	Joni Kitson
Penelope Graham	Budget Comm	Penelope Graham
Marilyn J. Keane	Budget Comm	Marilyn J. Keane
William Yeaton	School Board	William Yeaton
Hugh A. Corley	Seleman	Hugh A. Corley
Tony F. Soltani	Bud-com	Tony F. Soltani
Mary Frambach	Bud. com	Mary Frambach

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/>



New Hampshire
Department of
Revenue Administration

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Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	01	\$207,552	\$203,628	\$221,530	\$0	\$220,530	\$1,000
4140-4149	Election, Registration, and Vital Statistics	01	\$56,365	\$52,294	\$58,160	\$0	\$58,160	\$0
4150-4151	Financial Administration	01	\$168,883	\$164,221	\$181,399	\$0	\$181,399	\$0
4152	Revaluation of Property	01	\$16,720	\$15,323	\$16,720	\$0	\$16,720	\$0
4153	Legal Expense	01	\$20,000	\$14,816	\$20,000	\$0	\$20,000	\$0
4155-4159	Personnel Administration	01	\$242,810	\$207,678	\$220,268	\$0	\$220,268	\$0
4191-4193	Planning and Zoning	01	\$70,347	\$64,003	\$73,425	\$1,615	\$75,040	\$0
4194	General Government Buildings	01	\$24,310	\$26,427	\$25,860	\$0	\$25,860	\$0
4195	Cemeteries	01	\$11,360	\$10,460	\$11,360	\$0	\$11,360	\$0
4196	Insurance	01	\$2,400	\$2,523	\$2,700	\$0	\$2,700	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$10,000	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$830,747	\$761,373	\$831,422	\$1,615	\$832,037	\$1,000
Public Safety								
4210-4214	Police	01	\$653,646	\$578,881	\$681,766	\$4,927	\$686,693	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	01	\$561,398	\$496,272	\$549,121	\$0	\$549,121	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	01	\$7,437	\$3,744	\$9,561	\$0	\$9,561	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,222,481	\$1,078,897	\$1,240,448	\$4,927	\$1,245,375	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Highways and Streets								
4311	Administration	01	\$130,431	\$128,816	\$134,659	\$0	\$134,659	\$0
4312	Highways and Streets	01	\$643,715	\$591,278	\$626,637	\$0	\$586,637	\$40,000
4313	Bridges	01	\$3,000	\$1,434	\$3,000	\$0	\$3,000	\$0
4316	Street Lighting	01	\$550	\$611	\$550	\$0	\$550	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$777,696	\$722,139	\$764,846	\$0	\$724,846	\$40,000
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	01	\$197,681	\$197,681	\$207,565	\$0	\$207,565	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	01	\$20	\$0	\$20	\$0	\$20	\$0
Sanitation Subtotal			\$197,701	\$197,681	\$207,585	\$0	\$207,585	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	01	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$0
4335-4339	Water Treatment, Conservation and Other		\$4,000	\$4,000	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$10,000	\$10,000	\$6,000	\$0	\$6,000	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Health								
4411	Administration	01	\$4,061	\$3,918	\$4,061	\$0	\$4,061	\$0
4414	Pest Control	01	\$412	\$0	\$412	\$0	\$412	\$0
4415-4419	Health Agencies, Hospitals, and Other	01	\$6,510	\$6,500	\$7,510	\$0	\$7,510	\$0
Health Subtotal			\$10,983	\$10,418	\$11,983	\$0	\$11,983	\$0
Welfare								
4441-4442	Administration and Direct Assistance	01	\$18,911	\$17,112	\$18,834	\$0	\$18,834	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	01	\$25,400	\$18,414	\$25,450	\$0	\$25,450	\$0
Welfare Subtotal			\$44,311	\$35,526	\$44,284	\$0	\$44,284	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	01	\$35,000	\$33,714	\$37,270	\$0	\$37,270	\$0
4550-4559	Library	01	\$221,795	\$216,919	\$223,732	\$0	\$223,732	\$0
4583	Patriotic Purposes	01	\$1,500	\$1,307	\$1,500	\$0	\$1,500	\$0
4589	Other Culture and Recreation	01	\$2,500	\$2,500	\$2,500	\$0	\$2,500	\$0
Culture and Recreation Subtotal			\$260,795	\$254,440	\$265,002	\$0	\$265,002	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	01	\$7,500	\$7,500	\$15,950	\$0	\$15,950	\$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	01	\$40	\$0	\$620	\$0	\$620	\$0
Conservation and Development Subtotal			\$7,540	\$7,500	\$16,570	\$0	\$16,570	\$0



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Debt Service								
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
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$15,500	\$38,385	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$15,500	\$38,385	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations			\$3,377,754	\$3,116,359	\$3,388,140	\$6,542	\$3,353,682	\$41,000



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Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	04	\$0	\$0	\$293,842	\$0	\$293,842	\$0
<i>Purpose: Purchase a new ambulance.</i>								
4903	Buildings	11	\$0	\$0	\$15,000	\$0	\$15,000	\$0
<i>Purpose: Structural repair of the Old Town Hall.</i>								
4903	Buildings	12	\$0	\$0	\$899,000	\$0	\$0	\$899,000
<i>Purpose: Construction of new Town Office building.</i>								
4915	To Capital Reserve Fund	06	\$0	\$0	\$150,000	\$0	\$150,000	\$0
<i>Purpose: Add to Road CRF</i>								
4915	To Capital Reserve Fund	07	\$0	\$0	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Add to Highway Vehicle CRF</i>								
4915	To Capital Reserve Fund	08	\$0	\$0	\$25,000	\$0	\$25,000	\$0
<i>Purpose: Add to Bridge CRF</i>								
4915	To Capital Reserve Fund	10	\$0	\$0	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Potential future expansion of public water system.</i>								
4916	To Expendable Trusts/Fiduciary Funds	03	\$0	\$0	\$200	\$0	\$200	\$0
<i>Purpose: Plot sales to ETF from fund balance</i>								
Total Proposed Special Articles			\$0	\$0	\$1,403,042	\$0	\$504,042	\$899,000



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Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4199	Other General Government	02	\$0	\$0	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Establish a Contingency Fund</i>								
4335-4339	Water Treatment, Conservation and Other	09	\$0	\$0	\$4,000	\$0	\$4,000	\$0
<i>Purpose: Treatment of Milfoil in Northwood Lake</i>								
4902	Machinery, Vehicles, and Equipment	05	\$0	\$0	\$75,000	\$0	\$75,000	\$0
<i>Purpose: Purchase a used heavy duty truck for Highway Depar</i>								
Total Proposed Individual Articles			\$0	\$0	\$89,000	\$0	\$89,000	\$0



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Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	01	\$0	\$24,000	\$24,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	01	\$4,642	\$5,462	\$5,462
3186	Payment in Lieu of Taxes	01	\$23,687	\$23,687	\$23,687
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	01	\$13	\$10	\$10
3190	Interest and Penalties on Delinquent Taxes	01	\$94,053	\$87,050	\$87,050
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$122,395	\$140,209	\$140,209
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	01	\$415	\$415	\$415
3220	Motor Vehicle Permit Fees	01	\$1,026,302	\$972,255	\$972,255
3230	Building Permits	01	\$17,120	\$15,000	\$15,000
3290	Other Licenses, Permits, and Fees	01	\$19,468	\$17,650	\$17,650
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,063,305	\$1,005,320	\$1,005,320
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	01	\$242,375	\$242,000	\$242,000
3353	Highway Block Grant	01	\$130,134	\$130,000	\$130,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$372,509	\$372,000	\$372,000



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Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3401-3406	Income from Departments	01	\$25,058	\$19,900	\$19,900
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$25,058	\$19,900	\$19,900
Miscellaneous Revenues					
3501	Sale of Municipal Property	01	\$72,762	\$30,000	\$30,000
3502	Interest on Investments	01	\$11,174	\$9,000	\$9,000
3503-3509	Other	01	\$59,099	\$41,200	\$41,200
Miscellaneous Revenues Subtotal			\$143,035	\$80,200	\$80,200
Interfund Operating Transfers In					
3912	From Special Revenue Funds	04	\$0	\$293,842	\$293,842
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	12	\$0	\$50,000	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$343,842	\$293,842
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	02, 12, 11, 03	\$51,600	\$525,200	\$25,200
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$51,600	\$525,200	\$25,200
Total Estimated Revenues and Credits			\$1,777,902	\$2,486,671	\$1,936,671



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Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$3,348,254	\$3,388,140	\$3,353,682
Special Warrant Articles	\$392,100	\$1,403,042	\$504,042
Individual Warrant Articles	\$14,000	\$89,000	\$89,000
Total Appropriations	\$3,754,354	\$4,880,182	\$3,946,724
Less Amount of Estimated Revenues & Credits	\$1,774,032	\$2,486,671	\$1,936,671
Estimated Amount of Taxes to be Raised	\$1,980,322	\$2,393,511	\$2,010,053



Supplemental Schedule

1. Total Recommended by Budget Committee	\$3,946,724
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$3,946,724
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$394,672
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 (<i>Difference of Lines 9 and 10</i>)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$4,341,396