



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. BROWN	Budget Comm	<i>[Signature]</i>
KAREN H. WOODS	Budget Comm	<i>[Signature]</i>
Joni Kitson	Budget Comm	<i>[Signature]</i>
Penelope Graham	Budget Comm	<i>[Signature]</i>
Marilyn J. Keane	Budget Comm	<i>[Signature]</i>
William Yeaton	School Board	<i>[Signature]</i>
Helen A. Curley	Seleman	<i>[Signature]</i>
Tony F. Solhani	Bud-com	<i>[Signature]</i>
Mary Frambach	Bud-com	<i>[Signature]</i>

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

2018  
MS-737

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)
<b>General Government</b>								
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
<b>General Government Subtotal</b>					<b>\$830,747</b>	<b>\$761,373</b>	<b>\$831,422</b>	<b>\$1,615</b>
<b>Public Safety</b>								
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
<b>Public Safety Subtotal</b>					<b>\$1,222,481</b>	<b>\$1,240,448</b>	<b>\$4,927</b>	<b>\$1,245,375</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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)	
<b>Highways and Streets</b>									
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	
<b>Highways and Streets Subtotal</b>					<b>\$777,696</b>	<b>\$722,139</b>	<b>\$764,846</b>	<b>\$0</b>	<b>\$724,846</b>
<b>Sanitation</b>									
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	
<b>Sanitation Subtotal</b>					<b>\$197,701</b>	<b>\$197,681</b>	<b>\$207,585</b>	<b>\$0</b>	<b>\$207,585</b>
<b>Water Distribution and Treatment</b>									
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	
<b>Water Distribution and Treatment Subtotal</b>					<b>\$10,000</b>	<b>\$10,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$6,000</b>
<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>Electric Subtotal</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

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<b>Health</b>								
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
	<b>Health Subtotal</b>		<b>\$10,983</b>	<b>\$10,418</b>	<b>\$11,983</b>	<b>\$0</b>	<b>\$11,983</b>	<b>\$0</b>
<b>Welfare</b>								
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
	<b>Welfare Subtotal</b>		<b>\$44,311</b>	<b>\$35,526</b>	<b>\$44,284</b>	<b>\$0</b>	<b>\$44,284</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
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
	<b>Culture and Recreation Subtotal</b>		<b>\$266,795</b>	<b>\$254,440</b>	<b>\$265,002</b>	<b>\$0</b>	<b>\$265,002</b>	<b>\$0</b>
<b>Conservation and Development</b>								
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
	<b>Conservation and Development Subtotal</b>		<b>\$7,540</b>	<b>\$7,500</b>	<b>\$16,570</b>	<b>\$0</b>	<b>\$16,570</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensnuing FY (Recommended)	Selectmen's Appropriations Ensnuing FY (Not Recommended)	Budget Committee's Appropriations Ensnuing FY (Recommended)	Budget Committee's Appropriations Ensnuing FY (Not Recommended)
<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
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>								
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
	<b>Capital Outlay Subtotal</b>		<b>\$15,500</b>	<b>\$38,385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
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
	<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>		<b>\$3,377,754</b>	<b>\$3,116,359</b>	<b>\$3,388,140</b>	<b>\$6,542</b>	<b>\$3,353,682</b>	<b>\$41,000</b>



Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensnuing FY (Recommended)	Selectmen's Appropriations Ensnuing FY (Not Recommended)	Budget Committee's Appropriations Ensnuing FY (Recommended)	Budget Committee's Appropriations Ensnuing 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
4903	Buildings	11	\$0	\$0	\$15,000	\$0	\$15,000	\$0
4903	Buildings	12	\$0	\$0	\$899,000	\$0	\$0	\$899,000
4915	To Capital Reserve Fund	06	\$0	\$0	\$150,000	\$0	\$150,000	\$0
4915	To Capital Reserve Fund	07	\$0	\$0	\$10,000	\$0	\$10,000	\$0
4915	To Capital Reserve Fund	08	\$0	\$0	\$25,000	\$0	\$25,000	\$0
4915	To Capital Reserve Fund	10	\$0	\$0	\$10,000	\$0	\$10,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	03	\$0	\$0	\$200	\$0	\$200	\$0
<b>Total Proposed Special Articles</b>			<b>\$0</b>	<b>\$0</b>	<b>\$1,403,042</b>	<b>\$0</b>	<b>\$504,042</b>	<b>\$899,000</b>



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 Depart</i>								
<b>Total Proposed Individual Articles</b>			<b>\$0</b>	<b>\$0</b>	<b>\$89,000</b>	<b>\$0</b>	<b>\$89,000</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

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Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
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
<b>Taxes Subtotal</b>			<b>\$122,395</b>	<b>\$140,209</b>	<b>\$140,209</b>
<b>Licenses, Permits, and Fees</b>					
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
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$1,063,305</b>	<b>\$1,005,320</b>	<b>\$1,005,320</b>
<b>State Sources</b>					
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
<b>State Sources Subtotal</b>			<b>\$372,509</b>	<b>\$372,000</b>	<b>\$372,000</b>





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Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Charges for Services</b>					
3401-3406	Income from Departments	01	\$25,058	\$19,900	\$19,900
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$25,058</b>	<b>\$19,900</b>	<b>\$19,900</b>
<b>Miscellaneous Revenues</b>					
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
<b>Miscellaneous Revenues Subtotal</b>			<b>\$143,035</b>	<b>\$80,200</b>	<b>\$80,200</b>
<b>Interfund Operating Transfers In</b>					
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
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$343,842</b>	<b>\$293,842</b>
<b>Other Financing Sources</b>					
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
<b>Other Financing Sources Subtotal</b>			<b>\$51,600</b>	<b>\$525,200</b>	<b>\$25,200</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$1,777,902</b>	<b>\$2,486,671</b>	<b>\$1,936,671</b>



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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
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$1,980,322</b>	<b>\$2,393,511</b>	<b>\$2,010,053</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$3,946,724</b>
<b>Less Exclusions:</b>	
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 (Sum of Lines 2 through 5 above)	\$0
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$3,946,724</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$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 (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>

**Maximum Allowable Appropriations Voted at Meeting:**  
(Line 1 + Line 8 + Line 11 + Line 12) **\$4,341,396**