



Proposed Budget

Epsom

For the period beginning January 1, 2020 and ending December 31, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 24, 2020

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
William Yeaton	School Board rep.	William Yeaton
Virginia J. Drew	Selectman's Budget Rep	Virginia J. Drew
Meadow Wysocki	Budget Committee	Meadow Wysocki
Marylou Keane	Chair, Budget Comm	Marylou Keane
Penny Graham	Budget Committee	Penny Graham
Linda Hodgdon	Budget Committee	Linda Hodgdon
Joyce Heck	Budget Committee	Joyce Heck
Gary P. Kitzow	Water District Rep	GARY P. KITZOW
Mary Frambach	Budget Comm.	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

2020
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	01	\$205,018	\$222,530	\$229,614	\$0	\$228,839	\$775
4140-4149	Election, Registration, and Vital Statistics	01	\$54,008	\$58,160	\$65,464	\$0	\$65,464	\$0
4150-4151	Financial Administration	01	\$176,331	\$181,399	\$215,383	\$1,000	\$216,383	\$0
4152	Revaluation of Property	01	\$16,716	\$16,720	\$22,000	\$0	\$22,000	\$0
4153	Legal Expense	01	\$15,190	\$20,000	\$20,000	\$0	\$17,000	\$3,000
4155-4159	Personnel Administration	01	\$200,013	\$264,491	\$286,895	\$0	\$286,895	\$0
4191-4193	Planning and Zoning	01	\$67,445	\$75,133	\$73,464	\$0	\$73,104	\$360
4194	General Government Buildings	01	\$23,082	\$25,860	\$29,560	\$0	\$28,560	\$1,000
4195	Cemeteries	01	\$9,709	\$11,360	\$10,385	\$0	\$10,385	\$0
4196	Insurance	01	\$3,644	\$2,700	\$3,000	\$0	\$3,000	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$52,500	\$62,500	\$0	\$0	\$0	\$0
General Government Subtotal			\$823,656	\$940,853	\$955,765	\$1,000	\$951,630	\$5,135
Public Safety								
4210-4214	Police	01	\$647,987	\$686,693	\$738,616	\$0	\$721,426	\$17,190
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	01	\$482,854	\$549,121	\$632,302	\$0	\$627,572	\$4,730
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	01	\$5,535	\$9,561	\$7,261	\$0	\$7,261	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,136,376	\$1,245,375	\$1,378,179	\$0	\$1,356,259	\$21,920
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



2020
MS-737

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Highways and Streets								
4311	Administration	01	\$132,064	\$134,659	\$136,353	\$0	\$136,353	\$0
4312	Highways and Streets	01	\$570,696	\$586,637	\$534,106	\$0	\$533,506	\$600
4313	Bridges	01	\$0	\$3,000	\$25,000	\$0	\$25,000	\$0
4316	Street Lighting	01	\$648	\$550	\$700	\$0	\$700	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$703,408	\$724,846	\$696,159	\$0	\$695,559	\$600
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	01	\$207,565	\$207,565	\$243,893	\$0	\$243,893	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	01	\$0	\$10	\$10	\$0	\$10	\$0
4329	Other Sanitation	01	\$0	\$10	\$10	\$0	\$10	\$0
Sanitation Subtotal			\$207,565	\$207,585	\$243,913	\$0	\$243,913	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	01	\$6,000	\$6,000	\$7,200	\$0	\$7,200	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$6,000	\$6,000	\$7,200	\$0	\$7,200	\$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



2020
MS-737

Appropriations

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					Appropriations for period ending 12/31/2020 (Recommended)	Appropriations for period ending 12/31/2020 (Not Recommended)	Committee's Appropriations for period ending 12/31/2020 (Recommended)	Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Health								
4411	Administration	01	\$3,918	\$4,061	\$4,211	\$0	\$4,211	\$0
4414	Pest Control	01	\$0	\$412	\$412	\$0	\$412	\$0
4415-4419	Health Agencies, Hospitals, and Other	01	\$7,500	\$7,510	\$7,510	\$0	\$7,510	\$0
Health Subtotal			\$11,418	\$11,983	\$12,133	\$0	\$12,133	\$0
Welfare								
4441-4442	Administration and Direct Assistance	01	\$17,841	\$18,834	\$19,974	\$0	\$19,974	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	01	\$24,429	\$25,450	\$25,401	\$800	\$26,201	\$0
Welfare Subtotal			\$42,270	\$44,284	\$45,375	\$800	\$46,175	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	01	\$35,980	\$37,270	\$35,500	\$0	\$34,225	\$1,275
4550-4559	Library	01	\$220,231	\$223,732	\$244,959	\$0	\$237,784	\$7,175
4583	Patriotic Purposes	01	\$1,153	\$1,500	\$1,500	\$0	\$1,500	\$0
4589	Other Culture and Recreation	01	\$6,500	\$6,500	\$2,500	\$0	\$2,500	\$0
Culture and Recreation Subtotal			\$263,864	\$269,002	\$284,459	\$0	\$276,009	\$8,450
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	01	\$389	\$15,950	\$15,950	\$0	\$9,650	\$6,300
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	\$350	\$620	\$620	\$0	\$420	\$200
Conservation and Development Subtotal			\$739	\$16,570	\$16,570	\$0	\$10,070	\$6,500



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Department of
Revenue Administration

2020
MS-737

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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		\$72,562	\$95,000	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$32,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$72,562	\$127,000	\$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
4914O	To Proprietary Fund - Other		\$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 Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$3,639,753	\$1,800	\$3,598,948	\$42,605



2020
MS-737

Special Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for period ending 12/31/2020 (Recommended)	Appropriations for period ending 12/31/2020 (Not Recommended)	Committee's Appropriations for period ending 12/31/2020 (Recommended)	Committee's Appropriations for period ending 12/31/2020 (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	08	\$12,800	\$0	\$12,800	\$0
		<i>Purpose: Purchase portable radios for Fire Dept</i>				
4902	Machinery, Vehicles, and Equipment	12	\$82,000	\$0	\$82,000	\$0
		<i>Purpose: Purchase a truck for the Highway Department</i>				
4903	Buildings	04	\$35,000	\$0	\$35,000	\$0
		<i>Purpose: Replace Library roof from Fund Balance</i>				
4915	To Capital Reserve Fund	06	\$15,000	\$0	\$15,000	\$0
		<i>Purpose: Deposit into the water expansion CRF</i>				
4915	To Capital Reserve Fund	07	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Deposit into the Town Office CRF</i>				
4915	To Capital Reserve Fund	09	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: Deposit into the Road CRF</i>				
4915	To Capital Reserve Fund	10	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Deposit into Vehicle/Equip CRF</i>				
4915	To Capital Reserve Fund	11	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Deposit into the Bridge CRF</i>				
4916	To Expendable Trusts/Fiduciary Funds	03	\$4,800	\$0	\$4,800	\$0
		<i>Purpose: Deposit into Cemetery ETF</i>				
4916	To Expendable Trusts/Fiduciary Funds	13	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Deposit to Historic Town-Owned Buildings ETF</i>				
4916	To Expendable Trusts/Fiduciary Funds	14	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Establish a Government Buildings Maintenance ETF,</i>				
Total Proposed Special Articles			\$394,600	\$0	\$394,600	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
4199	Other General Government	02	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Establish contingency fund</i>				
4589	Other Culture and Recreation	05	\$4,000	\$0	\$4,000	\$0
		<i>Purpose: Milfoil control in Northwood Lake.</i>				
Total Proposed Individual Articles			\$24,000	\$0	\$24,000	\$0



New Hampshire
Department of
Revenue Administration

2020
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund	01	\$84,807	\$45,248	\$45,248
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	01	\$16,212	\$9,000	\$9,000
3186	Payment in Lieu of Taxes	01	\$22,417	\$22,893	\$22,893
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	01	\$37	\$25	\$25
3190	Interest and Penalties on Delinquent Taxes	01	\$155,566	\$100,500	\$100,500
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$279,039	\$177,666	\$177,666
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	01	\$705	\$500	\$500
3220	Motor Vehicle Permit Fees	01	\$1,091,190	\$1,069,219	\$1,069,219
3230	Building Permits	01	\$38,765	\$19,000	\$19,000
3290	Other Licenses, Permits, and Fees	01	\$18,612	\$18,265	\$18,265
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,149,272	\$1,106,984	\$1,106,984
State Sources					
3351	Shared Revenues	01	\$45,893	\$61,893	\$61,893
3352	Meals and Rooms Tax Distribution	01	\$242,867	\$242,867	\$242,867
3353	Highway Block Grant	01	\$133,968	\$133,970	\$133,970
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			\$422,728	\$438,730	\$438,730



New Hampshire
 Department of
 Revenue Administration

**2020
MS-737**

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Charges for Services					
3401-3406	Income from Departments	01	\$17,849	\$14,935	\$14,935
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$17,849	\$14,935	\$14,935
Miscellaneous Revenues					
3501	Sale of Municipal Property	01	\$4,818	\$450	\$450
3502	Interest on Investments	01	\$39,902	\$38,000	\$38,000
3503-3509	Other	01	\$41,066	\$28,100	\$28,100
Miscellaneous Revenues Subtotal			\$85,786	\$66,550	\$66,550
Interfund Operating Transfers In					
3912	From Special Revenue Funds	08	\$27,433	\$12,800	\$12,800
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	\$50,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$27,433	\$62,800	\$62,800
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	13, 14, 02, 04, 03	\$54,500	\$94,800	\$94,800
9999	Fund Balance to Reduce Taxes		\$10,000	\$0	\$0
Other Financing Sources Subtotal			\$64,500	\$94,800	\$94,800
Total Estimated Revenues and Credits			\$2,046,607	\$1,962,465	\$1,962,465



Budget Summary

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	\$3,639,753	\$3,598,948
Special Warrant Articles	\$394,600	\$394,600
Individual Warrant Articles	\$24,000	\$24,000
Total Appropriations	\$4,058,353	\$4,017,548
Less Amount of Estimated Revenues & Credits	\$1,962,465	\$1,962,465
Estimated Amount of Taxes to be Raised	\$2,095,888	\$2,055,083



Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,017,548
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>)	\$4,017,548
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$401,755
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: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$4,419,303