



Proposed Budget  
Emerald Lake Village

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: April 5, 2019

**GOVERNING BODY 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
Diane Cunningham	Chairman, Board of Commissioners	<i>Diane Cunningham</i>
Linda Whiting	Commissioner	<i>Linda Whiting</i>
Deborah Kardaseski	Commissioner	<i>Deborah Kardaseski</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/>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019	
					(Recommended)	(Not Recommended)
<b>General Government</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$25,903	\$34,300	\$54,044	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$698	\$800	\$750	\$0
4150-4151	Financial Administration	03	\$8,582	\$8,700	\$8,050	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$1,209	\$6,000	\$5,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning		\$0	\$0	\$0	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance	03	\$1,667	\$1,550	\$1,701	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
	<b>General Government Subtotal</b>		<b>\$38,059</b>	<b>\$51,350</b>	<b>\$69,545</b>	<b>\$0</b>
<b>Public Safety</b>						
4210-4214	Police		\$0	\$0	\$0	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire		\$0	\$0	\$0	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$87,258	\$99,090	\$101,290	\$0
4313	Bridges	03	\$0	\$0	\$100	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other	03	\$100	\$18,531	\$200	\$0
	<b>Highways and Streets Subtotal</b>		<b>\$87,358</b>	<b>\$117,621</b>	<b>\$101,590</b>	<b>\$0</b>



### Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019	
					(Recommended)	(Not Recommended)
<b>Sanitation</b>						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>						
4331	Administration	04	\$17,743	\$31,065	\$29,277	\$0
4332	Water Services	04	\$144,432	\$146,138	\$136,160	\$0
4335	Water Treatment	04	\$4,535	\$14,700	\$9,451	\$0
4338-4339	Water Conservation and Other	04	\$0	\$1,000	\$502	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$166,710</b>	<b>\$192,903</b>	<b>\$175,390</b>	<b>\$0</b>
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
<b>Health Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance		\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	03	\$13,180	\$17,325	\$16,975	\$0
4550-4559	Library		\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$13,180</b>	<b>\$17,325</b>	<b>\$16,975</b>	<b>\$0</b>



### Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019	
					(Recommended)	(Not Recommended)
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal	04	\$0	\$99,428	\$93,500	\$0
4721	Long Term Bonds and Notes - Interest	04	\$41,126	\$48,375	\$48,002	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$41,126</b>	<b>\$147,803</b>	<b>\$141,502</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$48,020	\$20,000	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$48,020</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$505,002</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019	
			(Recommended)	(Not Recommended)
4338-4339	Water Conservation and Other	13	\$20,000	\$0
		<i>Purpose: Appropriate TWENTY THOUSAND DOLLARS AND NO CENTS</i>		
4915	To Capital Reserve Fund	05	\$35,000	\$0
		<i>Purpose: Appropriation to Roads CRF</i>		
4915	To Capital Reserve Fund	06	\$60,000	\$0
		<i>Purpose: Add to Water System Capital Reserve Fund</i>		
<b>Total Proposed Special Articles</b>			<b>\$115,000</b>	<b>\$0</b>



**Individual Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019	
			(Recommended)	(Not Recommended)
4332	Water Services	09 <i>Purpose: Purchase and install two tank control valve filter</i>	\$10,000	\$0
4902	Machinery, Vehicles, and Equipment	10 <i>Purpose: Purchase and install the main distribution flow me</i>	\$12,000	\$0
4902	Machinery, Vehicles, and Equipment	07 <i>Purpose: Purchase and install a Zone Meter at the intersect</i>	\$9,000	\$0
4902	Machinery, Vehicles, and Equipment	08 <i>Purpose: SCADA System at Meeting House Treatment Center and</i>	\$15,000	\$0
<b>Total Proposed Individual Articles</b>			<b>\$46,000</b>	<b>\$0</b>



**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes		\$0	\$0	\$0
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees		\$0	\$0	\$0
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees		\$0	\$0	\$0
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$0	\$0	\$0
3353	Highway Block Grant		\$0	\$0	\$0
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>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments		\$0	\$0	\$0
3503-3509	Other		\$0	\$0	\$0
<b>Miscellaneous Revenues Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
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)	04, 06	\$0	\$400,706	\$376,892
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>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$400,706</b>	<b>\$376,892</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	13	\$0	\$0	\$20,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$0</b>	<b>\$400,706</b>	<b>\$396,892</b>





**Budget Summary**

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<b>Item</b>	<b>Period ending 12/31/2018</b>	<b>Period ending 12/31/2019</b>
Operating Budget Appropriations		\$505,002
Special Warrant Articles	\$495,000	\$115,000
Individual Warrant Articles	\$20,000	\$46,000
Total Appropriations	\$1,037,401	\$666,002
Less Amount of Estimated Revenues & Credits	\$800,706	\$396,892
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$236,695</b>	<b>\$269,110</b>