



Proposed Budget
Emerald Lake Village

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: May 14, 2020

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
Brett Taber	Chairman, Board of Commissioners	
Sara Auger	Commissioner	
Mark Martin	Commissioner	

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 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$44,015	\$54,044	\$58,649	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$586	\$750	\$750	\$0
4150-4151	Financial Administration	05	\$7,865	\$8,050	\$8,050	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	05	\$5,520	\$5,000	\$4,500	\$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	05	\$1,505	\$1,700	\$2,633	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
	General Government Subtotal		\$59,491	\$69,544	\$74,582	\$0
Public Safety						
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
	Public Safety Subtotal		\$0	\$0	\$0	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	05	\$72,744	\$101,290	\$100,050	\$0
4313	Bridges	05	\$0	\$100	\$1	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other	05	\$2,745	\$200	\$51	\$0
	Highways and Streets Subtotal		\$75,489	\$101,590	\$100,102	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
Sanitation						
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
Sanitation Subtotal			\$0	\$0	\$0	\$0
Water Distribution and Treatment						
4331	Administration	06	\$15,821	\$29,277	\$18,025	\$0
4332	Water Services	06	\$184,959	\$146,160	\$197,100	\$0
4335	Water Treatment	06	\$10,527	\$9,451	\$10,976	\$0
4338-4339	Water Conservation and Other	06	\$18,400	\$40,502	\$3,501	\$0
Water Distribution and Treatment Subtotal			\$229,707	\$225,390	\$229,602	\$0
Electric						
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
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
Health Subtotal			\$0	\$0	\$0	\$0
Welfare						
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
Welfare Subtotal			\$0	\$0	\$0	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	05	\$11,480	\$16,975	\$13,550	\$0
4550-4559	Library		\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$11,480	\$16,975	\$13,550	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
Conservation and Development						
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
Conservation and Development Subtotal			\$0	\$0	\$0	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	06	\$93,500	\$93,500	\$93,500	\$0
4721	Long Term Bonds and Notes - Interest	06	\$36,410	\$48,002	\$18,758	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	06	\$11,592	\$0	\$25,001	\$0
Debt Service Subtotal			\$141,502	\$141,502	\$137,259	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$36,000	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$29,500	\$0	\$0	\$0
Capital Outlay Subtotal			\$29,500	\$36,000	\$0	\$0
Operating Transfers Out						
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
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$555,095	\$0



2020
MS-636

Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4909	Improvements Other than Buildings	03	\$357,000	\$0
	<i>Purpose: \$357,000 for replacing Red Fox Crossing culvert. \$</i>			
4909	Improvements Other than Buildings	04	\$350,000	\$0
	<i>Purpose: Bond Anticipation Note in the amount of \$350,000.0</i>			
4915	To Capital Reserve Fund	09	\$5,000	\$0
	<i>Purpose: Create Dam Repair and Maintenance CRF and add \$5,0</i>			
4915	To Capital Reserve Fund	10	\$5,000	\$0
	<i>Purpose: Create Matching Funds for Grant Programs and fund</i>			
4915	To Capital Reserve Fund	11	\$55,000	\$0
	<i>Purpose: Appropriate \$55,000 to the Roads & Bridges Capital</i>			
4915	To Capital Reserve Fund	12	\$35,000	\$0
	<i>Purpose: Raise and appropriate \$35,000.00 for Water System</i>			
Total Proposed Special Articles			\$807,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4130-4139	Executive	08	\$3,600	\$0
		<i>Purpose: Adjusting stipends for officers</i>		
4909	Improvements Other than Buildings	13	\$29,500	\$0
		<i>Purpose: \$29,500 for the purchasing, installing, and dispos</i>		
Total Proposed Individual Articles			\$33,100	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax	08	\$0	\$0	\$3,600
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
Taxes Subtotal			\$0	\$0	\$3,600
Licenses, Permits, and Fees					
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	05	\$0	\$0	\$150
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$0	\$150
State Sources					
3351	Municipal Aid/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	\$20,000	\$0
State Sources Subtotal			\$0	\$20,000	\$0
Charges for Services					
3401-3406	Income from Departments	06, 12, 10	\$0	\$0	\$406,861
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$0	\$406,861
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments		\$0	\$0	\$0
3503-3509	Other	05	\$0	\$349	\$8,000
Miscellaneous Revenues Subtotal			\$0	\$349	\$8,000



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Interfund Operating Transfers In					
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)	13	\$0	\$376,892	\$29,500
3915	From Capital Reserve Funds	03, 04	\$0	\$0	\$212,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$376,892	\$241,500
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	03, 04	\$0	\$0	\$495,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$495,000
Total Estimated Revenues and Credits			\$0	\$397,241	\$1,155,111



Budget Summary

Item	Period ending 12/31/2020
Operating Budget Appropriations	\$555,095
Special Warrant Articles	\$807,000
Individual Warrant Articles	\$33,100
Total Appropriations	\$1,395,195
Less Amount of Estimated Revenues & Credits	\$1,155,111
Estimated Amount of Taxes to be Raised	\$240,084