



**Proposed Budget**

**Emerald Lake Village**

For the period beginning January 1, 2021 and ending December 31, 2021

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

This form was posted with the warrant on: April 1, 2021

**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	<i>Brett Taber</i>
Sara Auger	Commissioner	<i>Sara Auger</i>
Katie Page	Commissioner	<i>Katie Page</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 12/31/2020	Appropriations for period ending 12/31/2020	Proposed Appropriations for period ending 12/31/2021	
					(Recommended)	(Not Recommended)
<b>General Government</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	04	\$58,314	\$62,249	\$62,148	\$0
4140-4149	Election, Registration, and Vital Statistics	04	\$5,500	\$750	\$1,000	\$0
4150-4151	Financial Administration	04	\$7,990	\$8,050	\$8,950	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	04	\$3,141	\$4,500	\$4,000	\$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	04	\$2,585	\$2,633	\$2,758	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
	<b>General Government Subtotal</b>		<b>\$77,530</b>	<b>\$78,182</b>	<b>\$78,856</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		\$91,647	\$0	\$0	\$0
4312	Highways and Streets	04	\$0	\$100,050	\$182,066	\$0
4313	Bridges	04	\$0	\$1	\$2,165	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other	04	\$9,983	\$51	\$2,200	\$0
	<b>Highways and Streets Subtotal</b>		<b>\$101,630</b>	<b>\$100,102</b>	<b>\$186,431</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Proposed Appropriations for period ending 12/31/2021	
					(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		\$18,410	\$18,025	\$0	\$0
4332	Water Services		\$378,658	\$197,100	\$0	\$0
4335	Water Treatment		\$16,982	\$10,976	\$0	\$0
4338-4339	Water Conservation and Other		\$5,190	\$3,501	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>		<b>\$419,240</b>	<b>\$229,602</b>	<b>\$0</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	04	\$9,791	\$13,550	\$15,780	\$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>\$9,791</b>	<b>\$13,550</b>	<b>\$15,780</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Proposed Appropriations for period ending 12/31/2021	
					(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		\$0	\$93,500	\$0	\$0
4721	Long Term Bonds and Notes - Interest	04	\$18,758	\$18,758	\$8,107	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$25,001	\$25,001	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$43,759</b>	<b>\$137,259</b>	<b>\$8,107</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		\$736,500	\$736,500	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$736,500</b>	<b>\$736,500</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	05	\$0	\$0	\$545,848	\$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>\$545,848</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$835,022</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2021	
			(Recommended)	(Not Recommended)
4901	Land	10 <i>Purpose: To purchase property for economic development</i>	\$25,000	\$0
4909	Improvements Other than Buildings	02 <i>Purpose: \$1,260,000 to replace water mains on 3 streets.</i>	\$1,260,000	\$0
4915	To Capital Reserve Fund	07 <i>Purpose: Appropriate \$57,000 to Capital Reserve Funds</i>	\$57,000	\$0
4915	To Capital Reserve Fund	08 <i>Purpose: Raise and appropriate \$63,000 for Water System CRF</i>	\$63,000	\$0
<b>Total Proposed Special Articles</b>			<b>\$1,405,000</b>	<b>\$0</b>



**Individual Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2021	
			(Recommended)	(Not Recommended)
4130-4139	Executive	11	\$120	\$0
		<i>Purpose: To raise the stipend of the Clerk</i>		
4909	Improvements Other than Buildings	09	\$6,000	\$0
		<i>Purpose: To build a pavilion at Emerald Beach</i>		
4909	Improvements Other than Buildings	06	\$21,414	\$0
		<i>Purpose: To erect fences, place signage, and security syste</i>		
<b>Total Proposed Individual Articles</b>			<b>\$27,534</b>	<b>\$0</b>



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2021
<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		\$26,221	\$27,000	\$0
9991	Inventory Penalties		\$0	\$0	\$0
	<b>Taxes Subtotal</b>		<b>\$26,221</b>	<b>\$27,000</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	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)	06, 02	\$0	\$0	\$336,414
3379	From Other Governments		\$0	\$0	\$0
	<b>State Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$336,414</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments		\$0	\$0	\$0
3409	Other Charges		\$10,863	\$0	\$0
	<b>Charges for Services Subtotal</b>		<b>\$10,863</b>	<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments		\$2,234	\$0	\$0
3503-3509	Other		\$20,000	\$0	\$0
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$22,234</b>	<b>\$0</b>	<b>\$0</b>



**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2021
<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)	05	\$296,844	\$465,909	\$545,848
3915	From Capital Reserve Funds		\$137,936	\$212,000	\$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>\$434,780</b>	<b>\$677,909</b>	<b>\$545,848</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	02	\$495,000	\$495,000	\$945,000
9998	Amount Voted from Fund Balance	09	\$0	\$0	\$6,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$495,000</b>	<b>\$495,000</b>	<b>\$951,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$989,098</b>	<b>\$1,199,909</b>	<b>\$1,833,262</b>





**Budget Summary**

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<b>Item</b>	<b>Period ending 12/31/2021</b>
Operating Budget Appropriations	\$835,022
Special Warrant Articles	\$1,405,000
Individual Warrant Articles	\$27,534
Total Appropriations	\$2,267,556
Less Amount of Estimated Revenues & Credits	\$1,833,262
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$434,294</b>