



2018
MS-737

Proposed Budget

Tuftonboro

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: 2/26/18

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
Gordon Hunt	vice chair	<i>Gordon Hunt</i>
Chip Albee	Seleorman	<i>Chip Albee</i>
ROBERT L. THEVE	MEMBER	<i>Robert L. Theve</i>
HELEN HARTSHORN	MEMBER	<i>Helen Hartshorn</i>
Carla D. [unclear]	chair	<i>Carla D. [unclear]</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/>



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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)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	18	\$95,819	\$92,926	\$99,630	\$0	\$99,630	\$0
4140-4149	Election, Registration, and Vital Statistics	18	\$78,973	\$75,302	\$84,528	\$0	\$84,528	\$0
4150-4151	Financial Administration	18	\$126,084	\$118,144	\$137,015	\$0	\$137,015	\$0
4152	Revaluation of Property	18	\$45,664	\$45,664	\$46,372	\$0	\$46,372	\$0
4153	Legal Expense	18	\$42,800	\$57,279	\$42,800	\$0	\$42,800	\$0
4155-4159	Personnel Administration	18	\$594,274	\$583,897	\$588,545	\$0	\$588,545	\$0
4191-4193	Planning and Zoning	18	\$23,222	\$14,429	\$23,188	\$0	\$23,188	\$0
4194	General Government Buildings	18	\$132,657	\$125,941	\$133,013	\$0	\$133,013	\$0
4195	Cemeteries	18	\$19,800	\$15,531	\$21,300	\$0	\$21,300	\$0
4196	Insurance	18	\$60,916	\$60,916	\$62,708	\$0	\$62,708	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	18	\$5,850	\$203	\$500	\$0	\$500	\$0
General Government Subtotal			\$1,226,059	\$1,190,232	\$1,239,599	\$0	\$1,239,599	\$0
Public Safety								
4210-4214	Police	18	\$379,452	\$366,080	\$391,844	\$0	\$391,844	\$0
4215-4219	Ambulance	18	\$185,074	\$185,014	\$188,036	\$0	\$188,036	\$0
4220-4229	Fire	18	\$433,001	\$393,602	\$437,617	\$0	\$437,617	\$0
4240-4249	Building Inspection	18	\$60,013	\$58,069	\$62,597	\$0	\$62,597	\$0
4290-4298	Emergency Management	18	\$12,680	\$9,752	\$15,630	\$0	\$15,630	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,070,220	\$1,012,517	\$1,095,724	\$0	\$1,095,724	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	18	\$409,200	\$438,497	\$452,600	\$0	\$452,600	\$0
4313	Bridges	18	\$5,500	\$12,142	\$13,000	\$0	\$13,000	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$414,700	\$450,639	\$465,600	\$0	\$465,600	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	18	\$351,508	\$355,484	\$375,522	\$0	\$375,522	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$351,508	\$355,484	\$375,522	\$0	\$375,522	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$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



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Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	18	\$2,000	\$1,196	\$1,750	\$0	\$1,750	\$0
4415-4419	Health Agencies, Hospitals, and Other	18	\$39,789	\$37,289	\$39,706	\$0	\$39,706	\$0
Health Subtotal			\$41,789	\$38,485	\$41,456	\$0	\$41,456	\$0
Welfare								
4441-4442	Administration and Direct Assistance	18	\$30,000	\$3,699	\$25,000	\$0	\$25,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$30,000	\$3,699	\$25,000	\$0	\$25,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	18	\$39,911	\$38,188	\$43,761	\$0	\$43,761	\$0
4550-4559	Library	18	\$204,502	\$187,197	\$212,328	\$0	\$212,328	\$0
4583	Patriotic Purposes	18	\$1,500	\$1,500	\$1,500	\$0	\$1,500	\$0
4589	Other Culture and Recreation	18	\$500	\$135	\$500	\$0	\$250	\$0
Culture and Recreation Subtotal			\$246,413	\$227,020	\$258,089	\$0	\$257,839	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	18	\$33,098	\$12,490	\$20,580	\$0	\$20,580	\$0
4619	Other Conservation	18	\$8,500	\$8,722	\$28,750	\$0	\$28,750	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$41,598	\$21,212	\$49,330	\$0	\$49,330	\$0



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Debt Service								
4711	Long Term Bonds and Notes - Principal	18	\$202,338	\$234,500	\$153,711	\$0	\$153,711	\$0
4721	Long Term Bonds and Notes - Interest	18	\$50,630	\$50,522	\$38,274	\$0	\$38,274	\$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			\$252,968	\$285,022	\$191,985	\$0	\$191,985	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$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			\$3,675,255	\$3,584,310	\$3,742,305	\$0	\$3,742,055	\$0



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Special 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)
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	19	\$0	\$0	\$0	\$50,000	\$0	\$50,000
	<i>Purpose: Establish a Capital Reserve fund for vehicles & eq</i>							
4903	Buildings	04	\$0	\$0	\$1,920,000	\$0	\$1,920,000	\$0
	<i>Purpose: To renovate and expand current Library building</i>							
4915	To Capital Reserve Fund	08	\$42,000	\$42,000	\$43,000	\$0	\$43,000	\$0
	<i>Purpose: Self Contained Breathing Apparatus</i>							
Total Proposed Special Articles			\$42,000	\$42,000	\$1,963,000	\$50,000	\$1,963,000	\$50,000



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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)
4194	General Government Buildings	14	\$0	\$0	\$20,000	\$0	\$20,000	\$0
	<i>Purpose: Replace Town Office Building main entrance doors</i>							
4199	Other General Government	12	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0
	<i>Purpose: Establish Contingency Fund</i>							
4299	Other (Including Communications)	09	\$0	\$0	\$30,000	\$0	\$30,000	\$0
	<i>Purpose: Study and design of a new or renovated Police Faci</i>							
4313	Bridges	15	\$0	\$0	\$88,500	\$0	\$88,500	\$0
	<i>Purpose: Repair Sodom Road Bridge</i>							
4415-4419	Health Agencies, Hospitals, and Other	11	\$0	\$0	\$2,500	\$0	\$2,500	\$0
	<i>Purpose: White Horse Addiction Center</i>							
4711	Long Term Bonds and Notes - Principal	17	\$0	\$0	\$82,843	\$0	\$82,843	\$0
	<i>Purpose: Ambulance & Rescue Truck Lease Payment</i>							
4721	Long Term Bonds and Notes - Interest	17	\$0	\$0	\$6,475	\$0	\$6,475	\$0
	<i>Purpose: Ambulance & Rescue Truck Lease Payment</i>							
4902	Machinery, Vehicles, and Equipment	13	\$0	\$0	\$29,000	\$0	\$29,000	\$0
	<i>Purpose: Purchase new Code Enforcement vehicle</i>							
4902	Machinery, Vehicles, and Equipment	06	\$0	\$0	\$123,142	\$0	\$123,142	\$0
	<i>Purpose: Purchase new fire truck</i>							
4909	Improvements Other than Buildings	10	\$235,000	\$233,986	\$260,000	\$0	\$260,000	\$0
	<i>Purpose: Preparation and paving of Town Roads</i>							
4909	Improvements Other than Buildings	05	\$0	\$0	\$30,000	\$0	\$30,000	\$0
	<i>Purpose: Replace Library building septic system</i>							
Total Proposed Individual Articles			\$240,000	\$233,986	\$677,460	\$0	\$677,460	\$0



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Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	18	\$58,030	\$1,000	\$1,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	18	\$23,647	\$25,000	\$25,000
3186	Payment in Lieu of Taxes	18	\$12,200	\$11,700	\$11,700
3187	Excavation Tax	18	\$0	\$50	\$50
3189	Other Taxes	18	\$30,540	\$29,275	\$29,275
3190	Interest and Penalties on Delinquent Taxes	18	\$50,997	\$50,000	\$50,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$175,414	\$117,025	\$117,025
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	18	\$47,816	\$45,000	\$45,000
3220	Motor Vehicle Permit Fees	18	\$630,021	\$610,000	\$610,000
3230	Building Permits	18	\$37,824	\$35,000	\$35,000
3290	Other Licenses, Permits, and Fees	18	\$8,002	\$7,000	\$7,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$723,663	\$697,000	\$697,000
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	18	\$122,940	\$120,000	\$120,000
3353	Highway Block Grant	18	\$82,854	\$80,000	\$80,000
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	18	\$908	\$1,000	\$1,000
State Sources Subtotal			\$206,702	\$201,000	\$201,000



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Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3401-3406	Income from Departments	18	\$105,326	\$100,000	\$100,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$105,326	\$100,000	\$100,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	18	\$14,093	\$54,000	\$54,000
3502	Interest on Investments	18	\$4,962	\$5,000	\$5,000
3503-3509	Other	18	\$740	\$2,850	\$2,850
Miscellaneous Revenues Subtotal			\$19,795	\$61,850	\$61,850
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)		\$0	\$0	\$0
3915	From Capital Reserve Funds	04	\$0	\$416,000	\$416,000
3916	From Trust and Fiduciary Funds	04	\$0	\$410,000	\$410,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$826,000	\$826,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	04	\$0	\$1,094,000	\$1,094,000
9998	Amount Voted from Fund Balance	08, 19, 12	\$0	\$98,000	\$98,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$1,192,000	\$1,192,000
Total Estimated Revenues and Credits			\$1,230,900	\$3,194,875	\$3,194,875



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Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$3,652,755	\$3,742,305	\$3,742,055
Special Warrant Articles	\$207,000	\$1,963,000	\$1,963,000
Individual Warrant Articles	\$393,974	\$677,460	\$677,460
Total Appropriations	\$4,253,729	\$6,382,765	\$6,382,515
Less Amount of Estimated Revenues & Credits	\$1,446,600	\$3,194,875	\$3,194,875
Estimated Amount of Taxes to be Raised	\$2,807,129	\$3,187,890	\$3,187,640



Supplemental Schedule

1. Total Recommended by Budget Committee	\$6,382,515
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$153,711
3. Interest: Long-Term Bonds & Notes	\$38,274
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>)	\$191,985
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$6,190,530
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$619,053
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>)	\$7,001,568