



2023
MS-737

Proposed Budget
Tuftonboro

For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 22, 2023

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
Brandon Hunt	Chairman	[Signature]
Maria A. Chelms	Vice Chair.	GABRIEL A. CHELMS
William Abbee	Selectman	[Signature]
Chris Sawyer	member	[Signature]
David Daughinais	Member	David Daughinais
ROBERT KOKUSTON	Member	[Signature]
Jeffrey A. Jordan-Reisner	member	[Signature]

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	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
General Government								
4130-4139	Executive	19	\$118,214	\$120,038	\$129,180	\$500	\$129,180	\$0
4140-4149	Election, Registration, and Vital Statistics	19	\$94,288	\$96,879	\$94,941	\$0	\$94,941	\$0
4150-4151	Financial Administration	19	\$156,493	\$168,321	\$173,892	\$0	\$173,892	\$0
4152	Revaluation of Property	19	\$88,396	\$88,396	\$49,596	\$0	\$49,596	\$0
4153	Legal Expense	19	\$11,941	\$53,350	\$52,350	\$0	\$52,350	\$0
4155-4159	Personnel Administration	19	\$616,136	\$635,555	\$733,820	\$0	\$733,820	\$0
4191-4193	Planning and Zoning	19	\$26,986	\$31,368	\$34,234	\$1,900	\$34,234	\$0
4194	General Government Buildings	19	\$145,464	\$141,808	\$165,791	\$10,950	\$165,791	\$0
4195	Cemeteries	19	\$31,797	\$29,961	\$29,961	\$0	\$29,961	\$0
4196	Insurance	19	\$76,737	\$76,737	\$80,103	\$0	\$80,103	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	19	\$435	\$5,475	\$500	\$0	\$500	\$0
General Government Subtotal			\$1,366,887	\$1,447,888	\$1,544,368	\$13,350	\$1,544,368	\$0
Public Safety								
4210-4214	Police	19	\$413,899	\$457,764	\$491,166	\$17,842	\$491,166	\$0
4215-4219	Ambulance	19	\$202,838	\$205,595	\$213,819	\$0	\$213,819	\$0
4220-4229	Fire	19	\$494,583	\$527,995	\$621,505	\$26,306	\$621,505	\$0
4240-4249	Building Inspection	19	\$72,161	\$72,217	\$77,958	\$0	\$77,958	\$0
4290-4298	Emergency Management	19	\$21,328	\$22,246	\$19,710	\$12,400	\$19,710	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,204,809	\$1,285,817	\$1,424,158	\$56,548	\$1,424,158	\$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	19	\$673,653	\$655,800	\$679,300	\$0	\$679,300	\$0
4313	Bridges	19	\$2,726	\$5,000	\$5,000	\$0	\$5,000	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$676,379	\$660,800	\$684,300	\$0	\$684,300	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$488,840	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	19	\$472,904	\$0	\$529,434	\$0	\$529,434	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$472,904	\$488,840	\$529,434	\$0	\$529,434	\$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	19	\$1,331	\$1,800	\$1,750	\$0	\$1,750	\$0
4415-4419	Health Agencies, Hospitals, and Other	19	\$42,165	\$42,165	\$40,815	\$0	\$40,815	\$0
	Health Subtotal		\$43,496	\$43,965	\$42,565	\$0	\$42,565	\$0
Welfare								
4441-4442	Administration and Direct Assistance	19	\$8,267	\$8,250	\$12,250	\$0	\$12,250	\$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		\$8,267	\$8,250	\$12,250	\$0	\$12,250	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	19	\$56,688	\$57,967	\$67,971	\$0	\$67,971	\$0
4550-4559	Library	19	\$196,670	\$216,662	\$243,084	\$0	\$243,084	\$0
4583	Patriotic Purposes	19	\$1,500	\$1,500	\$1,500	\$0	\$1,500	\$0
4589	Other Culture and Recreation	19	\$1,118	\$1,000	\$1,200	\$0	\$1,200	\$0
	Culture and Recreation Subtotal		\$255,976	\$277,129	\$313,755	\$0	\$313,755	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	19	\$12,043	\$18,800	\$22,900	\$0	\$22,900	\$0
4619	Other Conservation	19	\$5,000	\$6,175	\$6,175	\$0	\$6,175	\$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		\$17,043	\$24,975	\$29,075	\$0	\$29,075	\$0



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Debt Service								
4711	Long Term Bonds and Notes - Principal	19	\$153,710	\$153,711	\$153,711	\$0	\$153,711	\$0
4721	Long Term Bonds and Notes - Interest	19	\$22,869	\$22,965	\$19,137	\$0	\$19,137	\$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		\$176,579	\$176,676	\$172,848	\$0	\$172,848	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$124,625	\$124,625	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$547,209	\$787,500	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$671,834	\$912,125	\$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				\$4,752,753	\$69,898	\$4,752,753	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for period ending 12/31/2023 (Recommended)	Appropriations for period ending 12/31/2023 (Not Recommended)	Committee's Appropriations for period ending 12/31/2023 (Recommended)	Committee's Appropriations for period ending 12/31/2023 (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
4589	Other Culture and Recreation	15	\$0	\$250,000	\$0	\$250,000
		<i>Purpose: the purpose of providing a capital contribution to</i>				
4903	Buildings	10	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Permitting, Purchase and Installation of a 100kw S</i>				
4909	Improvements Other than Buildings	02	\$287,500	\$0	\$287,500	\$0
		<i>Purpose: Update and repair Union Wharf and boat launch</i>				
4915	To Capital Reserve Fund	11	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Establish a Capital Reserve Fund for purchasing an</i>				
4915	To Capital Reserve Fund	13	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Establish a Capital Reserve for purchasing and equ</i>				
4916	To Expendable Trusts/Fiduciary Funds	05	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Place Funds in previous established Police Vehicle</i>				
Total Proposed Special Articles			\$467,500	\$250,000	\$467,500	\$250,000



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
4199	Other General Government	08 <i>Purpose: Establish a Contingency Fund</i>	\$5,000	\$0	\$5,000	\$0
4902	Machinery, Vehicles, and Equipment	14 <i>Purpose: Purchase and install a Fire Suppression System in</i>	\$52,000	\$0	\$52,000	\$0
4902	Machinery, Vehicles, and Equipment	06 <i>Purpose: Purchasing and installing Stationary Generator</i>	\$14,250	\$0	\$14,250	\$0
4902	Machinery, Vehicles, and Equipment	09 <i>Purpose: Replace and Equip FD Car 1</i>	\$125,000	\$0	\$125,000	\$0
4902	Machinery, Vehicles, and Equipment	12 <i>Purpose: Purchase and equip a compactor to replace compacto</i>	\$36,130	\$0	\$36,130	\$0
4909	Improvements Other than Buildings	04 <i>Purpose: Preparation and paving of neighborhood roads</i>	\$150,000	\$0	\$150,000	\$0
4909	Improvements Other than Buildings	03 <i>Purpose: Preparation and paving of major Town Roads</i>	\$450,000	\$0	\$450,000	\$0
Total Proposed Individual Articles			\$832,380	\$0	\$832,380	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Taxes					
3120	Land Use Change Tax - General Fund	19	\$2,000	\$2,000	\$2,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	19	\$20,000	\$20,000	\$20,000
3186	Payment in Lieu of Taxes	19	\$12,000	\$12,000	\$12,000
3187	Excavation Tax	19	\$450	\$450	\$450
3189	Other Taxes	19	\$30,500	\$30,500	\$30,500
3190	Interest and Penalties on Delinquent Taxes	19	\$30,000	\$30,000	\$30,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$94,950	\$94,950	\$94,950
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	19	\$55,000	\$55,000	\$55,000
3220	Motor Vehicle Permit Fees	19	\$800,000	\$800,000	\$800,000
3230	Building Permits	19	\$58,000	\$58,000	\$58,000
3290	Other Licenses, Permits, and Fees	19	\$7,500	\$7,500	\$7,500
3311-3319	From Federal Government	19	\$431,063	\$341,063	\$341,063
Licenses, Permits, and Fees Subtotal			\$1,351,563	\$1,261,563	\$1,261,563
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	19	\$200,000	\$200,000	\$200,000
3353	Highway Block Grant	19	\$90,000	\$90,000	\$90,000
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	19	\$7,000	\$7,000	\$7,000
State Sources Subtotal			\$297,000	\$297,000	\$297,000



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Charges for Services					
3401-3406	Income from Departments	19	\$125,000	\$125,000	\$125,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$125,000	\$125,000	\$125,000
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	19	\$8,000	\$8,000	\$8,000
3503-3509	Other	19	\$68,660	\$68,660	\$68,660
Miscellaneous Revenues Subtotal			\$76,660	\$76,660	\$76,660
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		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers in Subtotal			\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	02, 08	\$287,500	\$292,500	\$292,500
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$287,500	\$292,500	\$292,500
Total Estimated Revenues and Credits			\$2,232,673	\$2,147,673	\$2,147,673



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Budget Summary

Item	Selectmen's Period ending 12/31/2023 (Recommended)	Budget Committee's Period ending 12/31/2023 (Recommended)
Operating Budget Appropriations	\$4,752,753	\$4,752,753
Special Warrant Articles	\$467,500	\$467,500
Individual Warrant Articles	\$832,380	\$832,380
Total Appropriations	\$6,052,633	\$6,052,633
Less Amount of Estimated Revenues & Credits	\$2,147,673	\$2,147,673
Estimated Amount of Taxes to be Raised	\$3,904,960	\$3,904,960



Supplemental Schedule

1. Total Recommended by Budget Committee	\$6,052,633
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$153,711
3. Interest: Long-Term Bonds & Notes	\$19,137
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>)	\$172,848
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$5,879,785
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$587,979
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>)	\$6,640,612