New Hampshire
Department of
Revenue Administration

2018
MS-737

Proposed Budget

Chesterfield

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: 2/21/2018

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
Richard Cooper	Budget Committee	Richard Cooper
BRAD Roscoe	Budget cmte, sel. Rep	
GEORGE GOULET	Budget Committee	
Cathryn A. Harvey	Budget Committee	Cathryn A. Harvey
DAVID N. SMITH	BOS	David N. Smith
STEPHEN LIASKOVSKI	Budget Committee	
JOHN KOOPMANN	BUDGET COMMITTEE	
Carole Wheeler	Budget Committee	
Gary Winn	Chrmn	Gary W. Winn
Rachel Cotter	Vice chair	
RAYMOND TRACY	Budget Comm	

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	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	07	$137,369	$136,269	$154,218	$0	$149,218	$5,000
4140-4149	Election, Registration, and Vital Statistics	07	$66,500	$58,013	$72,582	$0	$72,582	$0
4150-4151	Financial Administration	07	$72,386	$64,799	$66,594	$0	$66,594	$0
4152	Revaluation of Property		$120,000	$45,853	$0	$0	$0	$0
4153	Legal Expense	07	$30,000	$63,601	$50,000	$0	$50,000	$0
4155-4159	Personnel Administration	07	$454,700	$438,737	$465,750	$0	$465,750	$0
4191-4193	Planning and Zoning	07	$21,750	$15,644	$20,650	$0	$20,650	$0
4194	General Government Buildings	07	$39,200	$44,954	$54,800	$0	$54,800	$0
4195	Cemeteries	07	$40,996	$38,003	$39,938	$0	$39,938	$0
4196	Insurance	07	$72,000	$73,322	$77,000	$0	$77,000	$0
4197	Advertising and Regional Association	07	$6,400	$5,317	$4,000	$0	$4,000	$0
4199	Other General Government		$0	$0	$0	$0	$0	$0
	General Government Subtotal		**$1,061,301**	**$984,512**	**$1,005,532**	**$0**	**$1,000,532**	**$5,000**
Public Safety								
4210-4214	Police	07	$549,794	$511,941	$561,342	$0	$561,342	$0
4215-4219	Ambulance	07	$98,500	$98,409	$97,800	$0	$97,800	$0
4220-4229	Fire		$0	$0	$0	$0	$0	$0
4240-4249	Building Inspection	07	$46,950	$45,511	$60,600	$0	$60,600	$0
4290-4298	Emergency Management	07	$11,150	$10,852	$6,400	$0	$6,400	$0
4299	Other (Including Communications)	07	$6,000	$1,016	$6,000	$0	$6,000	$0
	Public Safety Subtotal		**$712,394**	**$667,729**	**$732,142**	**$0**	**$732,142**	**$0**
Airport/Aviation Center								
4301-4309	Airport Operations		$0	$0	$0	$0	$0	$0
	Airport/Aviation Center Subtotal		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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)
Highways and Streets								
4311	Administration	07	$799,908	$721,922	$820,607	$0	$820,607	$0
4312	Highways and Streets		$0	$0	$0	$0	$0	$0
4313	Bridges		$0	$0	$0	$0	$0	$0
4316	Street Lighting	07	$15,000	$14,612	$15,000	$0	$15,000	$0
4319	Other		$0	$0	$0	$0	$0	$0
	Highways and Streets Subtotal		**$814,908**	**$736,534**	**$835,607**	**$0**	**$835,607**	**$0**
Sanitation								
4321	Administration	07	$211,575	$189,894	$202,753	$0	$202,753	$0
4323	Solid Waste Collection		$0	$0	$0	$0	$0	$0
4324	Solid Waste Disposal		$0	$0	$0	$0	$0	$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		**$211,575**	**$189,894**	**$202,753**	**$0**	**$202,753**	**$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**

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)
Health								
4411	Administration	07	$1,525	$1,224	$1,525	$0	$1,525	$0
4414	Pest Control	07	$1,650	$194	$1,650	$0	$1,650	$0
4415-4419	Health Agencies, Hospitals, and Other	07	$24,956	$23,304	$300	$0	$300	$0
	Health Subtotal		**$28,131**	**$24,722**	**$3,475**	**$0**	**$3,475**	**$0**
Welfare								
4441-4442	Administration and Direct Assistance	07	$25,000	$1,583	$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		**$25,000**	**$1,583**	**$25,000**	**$0**	**$25,000**	**$0**
Culture and Recreation								
4520-4529	Parks and Recreation	07	$119,891	$100,639	$113,846	$0	$113,846	$0
4550-4559	Library	07	$142,269	$142,392	$169,550	$0	$169,550	$0
4583	Patriotic Purposes	07	$1,250	$0	$700	$0	$700	$0
4589	Other Culture and Recreation		$0	$0	$0	$0	$0	$0
	Culture and Recreation Subtotal		**$263,410**	**$243,031**	**$284,096**	**$0**	**$284,096**	**$0**
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	07	$3,250	$3,388	$3,250	$0	$3,250	$0
4619	Other Conservation		$0	$0	$0	$0	$0	$0
4631-4632	Redevelopment and Housing		$0	$0	$0	$0	$0	$0
4651-4659	Economic Development	07	$0	$0	$2,400	$0	$2,400	$0
	Conservation and Development Subtotal		**$3,250**	**$3,388**	**$5,650**	**$0**	**$5,650**	**$0**

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)
Debt Service								
4711	Long Term Bonds and Notes - Principal	07	$110,000	$110,000	$110,000	$0	$110,000	$0
4721	Long Term Bonds and Notes - Interest	07	$58,300	$58,300	$52,800	$0	$52,800	$0
4723	Tax Anticipation Notes - Interest	07	$100	$0	$100	$0	$100	$0
4790-4799	Other Debt Service		$0	$0	$0	$0	$0	$0
	Debt Service Subtotal		**$168,400**	**$168,300**	**$162,900**	**$0**	**$162,900**	**$0**
Capital Outlay								
4901	Land		$0	$0	$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment		$116,600	$112,243	$0	$0	$0	$0
4903	Buildings		$7,500	$5,920	$0	$0	$0	$0
4909	Improvements Other than Buildings		$260,792	$226,449	$0	$0	$0	$0
	Capital Outlay Subtotal		**$384,892**	**$344,612**	**$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		**$3,673,261**	**$3,364,305**	**$3,257,155**	**$0**	**$3,252,155**	**$5,000**

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
4299	Other (Including Communications)	24	$0	$0	$3,500	$0	$3,500	$0
	Purpose: *Code Enforcement IT upgrade*							
4415-4419	Health Agencies, Hospitals, and Other	38	$24,956	$23,304	$21,641	$0	$21,641	$0
	Purpose: *Misc Health Agencies*							
4589	Other Culture and Recreation	33	$0	$0	$2,600	$0	$2,600	$0
	Purpose: *Concert programs at Wares Grove*							
4902	Machinery, Vehicles, and Equipment	16	$0	$0	$95,000	$0	$95,000	$0
	Purpose: *Purchase Highway 1-ton truck from CRF*							
4902	Machinery, Vehicles, and Equipment	22	$0	$0	$5,000	$0	$5,000	$0
	Purpose: *Color Multi-function copier for Town Office*							
4902	Machinery, Vehicles, and Equipment	27	$0	$0	$35,500	$0	$35,500	$0
	Purpose: *Police Cruiser - From CRF*							
4902	Machinery, Vehicles, and Equipment	28	$0	$0	$5,600	$0	$5,600	$0
	Purpose: *Police Radio - CRF*							
4902	Machinery, Vehicles, and Equipment	29	$0	$0	$2,300	$0	$2,300	$0
	Purpose: *PD Cruiser Mounted Radar*							
4902	Machinery, Vehicles, and Equipment	30	$0	$0	$2,500	$0	$2,500	$0
	Purpose: *PD Handheld radar from CRF*							
4902	Machinery, Vehicles, and Equipment	31	$0	$0	$4,000	$0	$4,000	$0
	Purpose: *PD Mobile Data Terminal Laptop*							
4903	Buildings	04	$0	$0	$440,000	$0	$0	$440,000
	Purpose: *Town Hall Annex Bonding*							
4903	Buildings	05	$0	$0	$58,000	$0	$0	$58,000
	Purpose: *Reconfigure Town Hall Annex for ADA Compliant Bath*							
4903	Buildings	06	$0	$0	$30,000	$0	$30,000	$0
	Purpose: *A Design Study for future construction of Town Hal*							

Special Warrant Articles

4903	Buildings	09	$0	$0	$0	$30,000	$30,000	$0
		Purpose: *Demolition of Old Town Offices*						
4903	Buildings	21	$0	$0	$31,500	$0	$31,500	$0
		Purpose: *From CRF - Heaters, Roofs, Bathrooms in Town Build*						
4909	Improvements Other than Buildings	14	$0	$0	$256,200	$0	$256,200	$0
		Purpose: *Resurfacing*						
4909	Improvements Other than Buildings	32	$0	$0	$28,000	$0	$28,000	$0
		Purpose: *Storm water plan for beaches*						
4915	To Capital Reserve Fund	13	$0	$0	$6,000	$0	$0	$6,000
		Purpose: *Establish Solar Energy CRF*						
4915	To Capital Reserve Fund	15	$0	$0	$121,000	$0	$100,000	$21,000
		Purpose: *Add to Highway Heavy Equipment Fund*						
4915	To Capital Reserve Fund	17	$0	$0	$25,000	$0	$25,000	$0
		Purpose: *Add to Highway Const/Recon CRF*						
4915	To Capital Reserve Fund	18	$0	$0	$25,000	$0	$25,000	$0
		Purpose: *Add to Revaluation CRF*						
4915	To Capital Reserve Fund	19	$0	$0	$33,500	$0	$33,500	$0
		Purpose: *Add to Town Buildings Maintenance CRF*						
4915	To Capital Reserve Fund	25	$0	$0	$23,000	$0	$23,000	$0
		Purpose: *Add to Police Cruiser CRF*						
4915	To Capital Reserve Fund	26	$0	$0	$8,500	$0	$8,500	$0
		Purpose: *Add to Police Equipment CRF*						
4915	To Capital Reserve Fund	35	$0	$0	$500	$0	$500	$0
		Purpose: *P&R 4X4 ATV CRF*						
4916	To Expendable Trusts/Fiduciary Funds	20	$0	$0	$6,500	$0	$6,500	$0
		Purpose: *Add to Town Buildings Maintenance Exp Trust*						
4916	To Expendable Trusts/Fiduciary Funds	34	$0	$0	$1,000	$0	$1,000	$0
		Purpose: *P&R Pickup Truck Exp Trust*						
4916	To Expendable Trusts/Fiduciary Funds	36	$0	$0	$500	$0	$0	$500
		Purpose: *P&R Activities Enhance Exp Trust*						
4916	To Expendable Trusts/Fiduciary Funds	37	$0	$0	$3,000	$0	$3,000	$0
		Purpose: *Fire Suppression Exp Trust*						

Special Warrant Articles

Total Proposed Special Articles	**$24,956**	**$23,304**	**$1,274,841**	**$30,000**	**$779,341**	**$525,500**

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)
	Total Proposed Individual Articles							

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		$12,800	$0	$0
3180	Resident Tax		$0	$0	$0
3185	Yield Tax	07	$43,612	$20,000	$20,000
3186	Payment in Lieu of Taxes	07	$27,061	$27,602	$27,602
3187	Excavation Tax	07	$35	$200	$200
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes	07	$60,219	$71,500	$71,500
9991	Inventory Penalties		$0	$0	$0
	Taxes Subtotal		**$143,727**	**$119,302**	**$119,302**
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	07	$966	$900	$900
3220	Motor Vehicle Permit Fees	07	$823,775	$812,000	$812,000
3230	Building Permits	07	$30,317	$30,000	$30,000
3290	Other Licenses, Permits, and Fees	07	$9,521	$10,400	$10,400
3311-3319	From Federal Government	07, 30, 29	$0	$3,400	$3,400
	Licenses, Permits, and Fees Subtotal		**$864,579**	**$856,700**	**$856,700**
State Sources					
3351	Shared Revenues		$0	$0	$0
3352	Meals and Rooms Tax Distribution	07	$185,467	$180,000	$180,000
3353	Highway Block Grant	07	$151,349	$150,000	$150,000
3354	Water Pollution Grant		$0	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement	07	$2,651	$2,500	$2,500
3357	Flood Control Reimbursement		$0	$0	$0
3359	Other (Including Railroad Tax)	07	$14,000	$3,000	$3,000
3379	From Other Governments		$0	$0	$0
	State Sources Subtotal		**$353,467**	**$335,500**	**$335,500**

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	07	$41,522	$58,700	$58,700
3409	Other Charges	07	$121,546	$126,941	$126,941
	Charges for Services Subtotal		**$163,068**	**$185,641**	**$185,641**
Miscellaneous Revenues					
3501	Sale of Municipal Property	07	$3,150	$1,000	$1,000
3502	Interest on Investments	07	$4,287	$3,500	$3,500
3503-3509	Other	07	$23,127	$20,500	$20,500
	Miscellaneous Revenues Subtotal		**$30,564**	**$25,000**	**$25,000**
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	16, 21, 28, 30, 04, 05, 06, 29, 27, 31	$154,986	$352,000	$204,000
3916	From Trust and Fiduciary Funds		$5,281	$0	$0
3917	From Conservation Funds		$6,000	$0	$0
	Interfund Operating Transfers In Subtotal		**$166,267**	**$352,000**	**$204,000**
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	04	$0	$350,000	$0
9998	Amount Voted from Fund Balance		$0	$0	$0
9999	Fund Balance to Reduce Taxes		$0	$0	$0
	Other Financing Sources Subtotal		**$0**	**$350,000**	**$0**

Revenues

Total Estimated Revenues and Credits	$1,721,672	$2,224,143	$1,726,143

Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	$3,143,713	$3,257,155	$3,252,155
Special Warrant Articles	$705,048	$1,274,841	$779,341
Individual Warrant Articles	$0	$0	$0
Total Appropriations	$3,848,761	$4,531,996	$4,031,496
Less Amount of Estimated Revenues & Credits	$1,593,410	$2,224,143	$1,726,143
Estimated Amount of Taxes to be Raised	**$2,255,351**	**$2,307,853**	**$2,305,353**

Supplemental Schedule

1. Total Recommended by Budget Committee	**$4,031,496**
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	$110,000
3. Interest: Long-Term Bonds & Notes	$52,800
4. Capital outlays funded from Long-Term Bonds & Notes	$0
5. Mandatory Assessments	$0
6. Total Exclusions *(Sum of Lines 2 through 5 above)*	$162,800
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*	**$3,868,696**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*	$386,870
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	**$350,000**
Maximum Allowable Appropriations Voted at Meeting: ***(Line 1 + Line 8 + Line 11 + Line 12)***	**$4,768,366**