New Hampshire
Department of
Revenue Administration

2016
MS-737

Budget of the Town of Wolfeboro

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

THIS BUDGET SHALL BE POSTED WITH THE WARRANT
This form was posted with the warrant on: 1-25-16

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 http://www.revenue.nh.gov/mun-prop/

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.

Budget Committee Members	
Printed Name	Signature
John T. MacDonald	
John Chant	
ROBERT J TOUGHER	Robert J. Tougher
Francis J. Giebutowski	
Robert McHolland	
Matthew W. Krause	
STEVE JOHNSON	

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISON
P.O.BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual 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	7	$351,870	$341,279	$365,398	$0	$363,120	$0
4140-4149	Election, Registration, and Vital Statistics		$231,514	$214,721	$0	$0	$0	$0
4150-4151	Financial Administration	7	$315,340	$312,341	$328,071	$0	$325,290	$0
4152	Revaluation of Property		$0	$0	$0	$0	$0	$0
4153	Legal Expense		$0	$0	$0	$0	$0	$0
4155-4159	Personnel Administration		$0	$0	$0	$0	$0	$0
4191-4193	Planning and Zoning	7	$196,498	$185,142	$212,552	$0	$211,591	$0
4194	General Government Buildings	7	$57,820	$52,215	$79,056	$0	$79,056	$0
4195	Cemeteries	7	$9,327	$6,437	$8,419	$0	$8,419	$0
4196	Insurance		$0	$0	$0	$0	$0	$0
4197	Advertising and Regional Association		$0	$0	$0	$0	$0	$0
4199	Other General Government	7	$1,036,782	$1,025,292	$1,236,967	$0	$1,231,138	$0
Public Safety								
4210-4214	Police	7	$1,719,543	$1,693,182	$1,810,452	$0	$1,800,995	$0
4215-4219	Ambulance		$0	$0	$0	$0	$0	$0
4220-4229	Fire	7	$1,798,292	$1,729,478	$1,888,719	$0	$1,860,563	$0
4240-4249	Building Inspection	7	$137,515	$131,890	$141,727	$0	$140,607	$0
4290-4298	Emergency Management	7	$4,408	$3,662	$5,192	$0	$5,192	$0
4299	Other (Including Communications)	7	$514,141	$502,070	$537,045	$0	$534,266	$0
Airport/Aviation Center								
4301-4309	Airport Operations		$0	$0	$0	$0	$0	$0
Highways and Streets								
4311	Administration	7	$215,857	$0	$224,396	$0	$223,585	$0
4312	Highways and Streets	7	$1,390,471	$1,369,816	$1,347,364	$0	$1,342,837	$0
4313	Bridges		$0	$0	$0	$0	$0	$0
4316	Street Lighting		$0	$0	$0	$0	$0	$0
4319	Other	7	$541,733	$529,502	$512,474	$0	$502,436	$0
Sanitation								
4321	Administration		$0	$0	$0	$0	$0	$0

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4323	Solid Waste Collection		$0	$0	$0	$0	$0	$0
4324	Solid Waste Disposal	7	$810,894	$771,306	$809,427	$0	$796,780	$0
4325	Solid Waste Cleanup		$0	$0	$0	$0	$0	$0
4326-4329	Sewage Collection, Disposal and Other	7	$1,777,740	$1,740,674	$1,760,617	$0	$1,754,765	$0
Water Distribution and Treatment								
4331	Administration		$0	$0	$0	$0	$0	$0
4332	Water Services	7	$1,200,656	$1,183,319	$1,186,000	$0	$1,181,079	$0
4335-4339	Water Treatment, Conservation and Other	7	$492,420	$480,951	$616,386	$0	$610,743	$0
Electric								
4351-4352	Administration and Generation	7	$2,456,171	$2,354,546	$2,524,354	$0	$2,448,009	$0
4353	Purchase Costs	7	$5,970,122	$5,932,472	$6,138,209	$0	$6,137,747	$0
4354	Electric Equipment Maintenance		$0	$0	$0	$0	$0	$0
4359	Other Electric Costs	7	$91,000	$63,397	$80,200	$0	$80,200	$0
Health								
4411	Administration	7	$6,280	$6,269	$6,301	$0	$6,301	$0
4414	Pest Control	7	$21,236	$21,584	$22,324	$0	$22,324	$0
4415-4419	Health Agencies, Hospitals, and Other	7	$115,266	$115,325	$114,989	$0	$105,339	$0
Welfare								
4441-4442	Administration and Direct Assistance	7	$144,123	$60,637	$96,484	$0	$96,484	$0
4444	Intergovernmental Welfare Payments		$0	$0	$0	$0	$0	$0
4445-4449	Vendor Payments and Other		$0	$0	$0	$0	$0	$0
Culture and Recreation								
4520-4529	Parks and Recreation	7	$1,082,833	$1,080,792	$1,132,642	$0	$1,119,980	$0
4550-4559	Library	7	$474,248	$474,248	$490,035	$0	$487,855	$0
4583	Patriotic Purposes	7	$16,200	$16,450	$15,345	$0	$15,345	$0
4589	Other Culture and Recreation	7	$64,085	$58,208	$87,274	$0	$64,176	$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	7	$9,438	$8,785	$9,441	$0	$9,441	$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	7	$13,260	$11,172	$13,801	$0	$13,801	$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual 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	7	$443,982	$443,983	$696,822	$0	$696,822	$0
4721	Long Term Bonds and Notes - Interest	7	$223,260	$219,134	$328,441	$0	$328,441	$0
4723	Tax Anticipation Notes - Interest	7	$5,000	$0	$2,500	$0	$2,500	$0
4790-4799	Other Debt Service		$0	$0	$0	$0	$0	$0
Capital Outlay								
4901	Land	7	$15,000	$1,640	$15,000	$0	$15,000	$0
4902	Machinery, Vehicles, and Equipment	7	$71,734	$55,690	$37,155	$0	$37,155	$0
4903	Buildings	7	$12,100	$348	$16,324	$0	$7,624	$0
4909	Improvements Other than Buildings	7	$28,900	$39,226	$148,482	$0	$85,984	$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
4914S	To Proprietary Fund - Sewer	7	$803,140	$0	$782,870	$0	$782,870	$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 Agency Funds		$0	$0	$0	$0	$0	$0
Total Proposed Appropriations			**$24,870,199**	**$23,237,183**	**$25,829,255**	**$0**	**$25,535,860**	**$0**

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual 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)
4916	To Expendable Trust Fund		$0	$0	$0	$0	$0	$0
4917	To Health Maintenance Trust Funds		$0	$0	$0	$0	$0	$0
4313	Bridges	9	$0	$0	$140,000	$0	$140,000	$0
	Purpose: Pleasant Valley Road Bridge Design							
4319	Other	5	$0	$0	$837,000	$0	$837,000	$0
	Purpose: Layout and Reconstruction of Winnipesaukee Drive S							
4335-4339	Water Treatment, Conservation and Other	4	$0	$0	$553,900	$0	$553,900	$0
	Purpose: Whitten Neck Road Water Line Upgrade							
4359	Other Electric Costs	12	$0	$0	$450,000	$0	$450,000	$0
	Purpose: Sewall Road Voltage Conversion Project							
4915	To Capital Reserve Fund	13	$0	$0	$100,000	$0	$0	$100,000
	Purpose: Establish Dockside Parking Lot Capital Reserve							
4915	To Capital Reserve Fund	14	$0	$0	$100,000	$0	$100,000	$0
	Purpose: Foss Field Replacement Building Capital Reserve Fu							
4915	To Capital Reserve Fund	15	$0	$0	$30,000	$0	$0	$30,000
	Purpose: Establish a Building Maintenance Capital Reserve F							
4915	To Capital Reserve Fund	16	$0	$0	$186,000	$0	$186,000	$0
	Purpose: : Fire Trucks and Apparatus Replacement Capita							
4915	To Capital Reserve Fund	17	$0	$0	$170,000	$0	$170,000	$0
	Purpose: Public Works Vehicles and Equipment Capital Reserv							
4915	To Capital Reserve Fund	18	$0	$0	$16,750	$0	$16,750	$0
	Purpose: Abenaki Ski Area Capital Reserve Fund							
4915	To Capital Reserve Fund	19	$0	$0	$125,000	$0	$125,000	$0
	Purpose: Wastewater Treatment Plant Capital Reserve Fund							
Special Articles Recommended			**$0**	**$0**	**$2,708,650**	**$0**	**$2,578,650**	**$130,000**

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual 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)
4312	Highways and Streets	8	$0	$0	$675,000	$0	$675,000	$0
	Purpose: Town Road Upgrades							
4319	Other	6	$0	$0	$125,000	$0	$125,000	$0
	Purpose: Aquisition Of Old Railroad Freighthouse Property							
4319	Other	10	$0	$0	$30,000	$0	$30,000	$0
	Purpose: Mast Landing Parking Lot Upgrades							
4324	Solid Waste Disposal	11	$0	$0	$20,000	$0	$20,000	$0
	Purpose: Solid Wastes Building Expansion							
Individual Articles Recommended			**$0**	**$0**	**$850,000**	**$0**	**$850,000**	**$0**

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		$0	$0	$0
3180	Resident Tax		$0	$0	$0
3185	Yield Tax	7	$14,036	$14,036	$14,036
3186	Payment in Lieu of Taxes	7	$19,026	$18,000	$18,000
3187	Excavation Tax	7	$0	$150	$150
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes	7	$114,527	$120,000	$120,000
9991	Inventory Penalties		$0	$0	$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	7	$32,864	$33,000	$33,000
3220	Motor Vehicle Permit Fees	7	$1,329,559	$1,300,000	$1,300,000
3230	Building Permits	7	$60,393	$60,000	$60,000
3290	Other Licenses, Permits, and Fees	7	$152,399	$147,700	$147,700
3311-3319	From Federal Government		$0	$0	$0
State Sources					
3351	Shared Revenues		$0	$0	$0
3352	Meals and Rooms Tax Distribution	7	$300,796	$300,209	$300,209
3353	Highway Block Grant	7	$163,296	$163,296	$163,296
3354	Water Pollution Grant		$0	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement	7	$39	$65	$65
3357	Flood Control Reimbursement		$0	$0	$0
3359	Other (Including Railroad Tax)	7	$14,461	$14,981	$14,981
3379	From Other Governments	9	$150,000	$112,000	$112,000
Charges for Services					
3401-3406	Income from Departments	7	$539,557	$517,171	$517,171
3409	Other Charges	7	$45,518	$45,518	$45,518
Miscellaneous Revenues					
3501	Sale of Municipal Property		$50,664	$0	$0
3502	Interest on Investments	7	$4,000	$4,000	$4,000
3503-3509	Other	7, 5	$2,110,288	$751,180	$751,180

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
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)	7	$8,517,292	$8,665,956	$8,665,956
3914O	From Enterprise Funds: Other (Offset)	7	$276,098	$260,043	$260,043
3914S	From Enterprise Funds: Sewer (Offset)	7	$1,777,740	$1,754,765	$1,754,765
3914W	From Enterprise Funds: Water (Offset)	7	$1,815,076	$1,795,722	$1,795,722
3915	From Capital Reserve Funds		$0	$0	$0
3916	From Trust and Fiduciary Funds	7	$0	$2,000	$2,000
3917	From Conservation Funds		$0	$0	$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	5, 4	$280,000	$1,380,000	$1,380,000
9998	Amount Voted from Fund Balance	12	$0	$450,000	$450,000
9999	Fund Balance to Reduce Taxes	7	$600,000	$200,000	$200,000
Total Estimated Revenues and Credits			**$18,367,629**	**$18,109,792**	**$18,109,792**

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	$24,992,198	$25,829,255	$25,535,860
Special Warrant Articles Recommended	$2,017,288	$2,708,650	$2,578,650
Individual Warrant Articles Recommended	$776,350	$850,000	$850,000
TOTAL Appropriations Recommended	$27,785,836	$29,387,905	$28,964,510
Less: Amount of Estimated Revenues & Credits	$17,764,215	$18,109,792	$18,109,792
Estimated Amount of Taxes to be Raised	$10,021,621	$11,278,113	$10,854,718

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee			**$28,964,510**
Less Exclusions:			
2. Principal: Long-Term Bonds & Notes	**4711**	**$696,822**	$696,822
3. Interest: Long-Term Bonds & Notes	**4721**	**$328,441**	$3,284,410
4. Capital outlays funded from Long-Term Bonds & Notes			$0
5. Mandatory Assessments			$0
6. Total Exclusions *(Sum of Lines 2 through 5 above)*			$3,981,232
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*			**$24,983,278**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*			$2,498,328

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

Mandatory Water & Waste Treatment Facilities (RSA 32:21):	
12. Amount Recommended (Prior to Meeting)	$0
13. Amount Voted (Voted at Meeting)	$0
14. Amount voted over recommended amount *(Difference of Lines 12 and 13)*	$0

15. Bond Override (RSA 32:18-a), Amount Voted	**$0**

Maximum Allowable Appropriations Voted At Meeting: ***(Line 1 + Line 8 + Line 11 + Line 15)***	**$31,462,838**