



New Hampshire
Department of
Revenue Administration

2018
MS-737

Proposed Budget

Salisbury

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: 2/14/2018

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
SANDRA MILLER	Budget Comm.	Sandra Miller
Ken Ross-Raymond	Selectman	Ken Ross-Raymond
David Merzwick	Budget Comm.	David Merzwick
Marcie Murphy	Budget Comm.	Marcie Murphy
Salvatore Morganti	Budget Comm.	Salvatore Morganti
SARA W JONES	Budget Comm.	SARA W JONES
William Mac Duffie	Budget Comm.	William Mac Duffie
NANCY HAYDEN	BUDGET COMM	Nancy Hayden
Jason Hood	Budget Comm.	Jason Hood

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	03	\$101,197	\$95,756	\$101,453	\$0	\$101,453	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$24,171	\$23,067	\$26,925	\$0	\$26,925	\$0
4150-4151	Financial Administration	03	\$77,422	\$70,374	\$82,086	\$0	\$81,926	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$12,000	\$10,459	\$12,000	\$0	\$12,000	\$0
4155-4159	Personnel Administration	03	\$35,300	\$33,450	\$35,300	\$0	\$35,300	\$0
4191-4193	Planning and Zoning	03	\$7,700	\$4,632	\$2,700	\$0	\$2,700	\$0
4194	General Government Buildings	03	\$71,050	\$53,342	\$79,800	\$0	\$79,800	\$0
4195	Cemeteries	03	\$11,600	\$8,010	\$14,100	\$0	\$14,100	\$0
4196	Insurance	03	\$16,560	\$16,422	\$17,755	\$0	\$17,755	\$0
4197	Advertising and Regional Association	03	\$4,800	\$4,503	\$4,800	\$0	\$4,800	\$0
4199	Other General Government	03	\$800	\$3,940	\$1,000	\$0	\$1,000	\$0
General Government Subtotal			\$362,600	\$323,955	\$377,919	\$0	\$377,759	\$0
Public Safety								
4210-4214	Police	03	\$20,000	\$7,859	\$20,000	\$0	\$20,000	\$0
4215-4219	Ambulance	03	\$28,401	\$21,544	\$28,100	\$0	\$28,100	\$0
4220-4229	Fire	03	\$35,651	\$42,786	\$35,656	\$0	\$35,656	\$0
4240-4249	Building Inspection	03	\$6,717	\$6,964	\$6,717	\$0	\$6,717	\$0
4290-4298	Emergency Management	03	\$8,601	\$5,754	\$8,700	\$0	\$8,700	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$99,370	\$84,907	\$99,173	\$0	\$99,173	\$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	03	\$408,945	\$394,122	\$268,945	\$0	\$268,945	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$2,500	\$2,507	\$2,500	\$0	\$2,500	\$0
4319	Other	03	\$0	\$0	\$210,000	\$0	\$210,000	\$0
Highways and Streets Subtotal			\$411,445	\$396,629	\$481,445	\$0	\$481,445	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$9,720	\$10,417	\$10,976	\$0	\$10,976	\$0
4324	Solid Waste Disposal	03	\$75,408	\$74,521	\$88,365	\$0	\$88,365	\$0
4325	Solid Waste Cleanup	03	\$4,750	\$3,707	\$6,400	\$0	\$6,400	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$89,878	\$88,645	\$105,741	\$0	\$105,741	\$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		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$3,000	\$3,000	\$3,000	\$0	\$3,000	\$0
Health Subtotal			\$3,000	\$3,000	\$3,000	\$0	\$3,000	\$0
Welfare								
4441-4442	Administration and Direct Assistance	03	\$0	\$0	\$27,000	\$0	\$27,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$26,850	\$9,915	\$0	\$0	\$0	\$0
Welfare Subtotal			\$26,850	\$9,915	\$27,000	\$0	\$27,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	03	\$2,565	\$2,070	\$2,565	\$0	\$2,565	\$0
4550-4559	Library	03	\$39,191	\$39,191	\$39,992	\$0	\$39,992	\$0
4583	Patriotic Purposes	03	\$3,750	\$3,524	\$3,501	\$0	\$3,501	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$45,506	\$44,785	\$46,058	\$0	\$46,058	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	03	\$500	\$326	\$500	\$0	\$500	\$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		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$500	\$326	\$500	\$0	\$500	\$0



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Debt Service								
4711	Long Term Bonds and Notes - Principal	03	\$86,912	\$86,912	\$86,912	\$0	\$86,912	\$0
4721	Long Term Bonds and Notes - Interest	03	\$12,061	\$0	\$11,100	\$0	\$11,100	\$0
4723	Tax Anticipation Notes - Interest	03	\$500	\$0	\$100	\$0	\$100	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$99,473	\$86,912	\$98,112	\$0	\$98,112	\$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	\$78,922	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$78,922	\$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		\$750	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$750	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations			\$1,139,372	\$1,117,996	\$1,238,948	\$0	\$1,238,788	\$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
4589	Other Culture and Recreation	07	\$0	\$0	\$42,500	\$0	\$42,500	\$0
<i>Purpose: Recreation Grant Project</i>								
4915	To Capital Reserve Fund	04	\$0	\$0	\$5,000	\$0	\$5,000	\$0
<i>Purpose: Bldgs & Grounds CRF</i>								
4915	To Capital Reserve Fund	05	\$0	\$0	\$5,000	\$0	\$5,000	\$0
<i>Purpose: Transfer Station/Recycling CRF</i>								
4915	To Capital Reserve Fund	06	\$0	\$0	\$5,000	\$0	\$5,000	\$0
<i>Purpose: Recreation CRF</i>								
4916	To Expendable Trusts/Fiduciary Funds	08	\$0	\$0	\$400	\$0	\$400	\$0
<i>Purpose: Cemetery M & O Trust Fund</i>								
4916	To Expendable Trusts/Fiduciary Funds	09	\$0	\$0	\$1,000	\$0	\$1,000	\$0
<i>Purpose: Library ETF</i>								
4916	To Expendable Trusts/Fiduciary Funds	10	\$0	\$0	\$2,400	\$0	\$2,400	\$0
<i>Purpose: Defibrillator & Maint ETF</i>								
4916	To Expendable Trusts/Fiduciary Funds	11	\$0	\$0	\$5,000	\$0	\$5,000	\$0
<i>Purpose: Cistern & Dry Hydrant Maint & Repair ETF</i>								
4916	To Expendable Trusts/Fiduciary Funds	12	\$0	\$0	\$5,000	\$0	\$5,000	\$0
<i>Purpose: Air Pack ETF</i>								
Total Proposed Special Articles			\$0	\$0	\$71,300	\$0	\$71,300	\$0



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Individual Warrant Articles

Account	Purpose	Article	Appropriations	Expenditures	Selectmen's	Selectmen's	Budget	Budget
			Prior Year as Approved by DRA		Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)	Committee's Appropriations Ensuing FY (Recommended)
Total Proposed Individual Articles								



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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	03	\$30,486	\$25,000	\$25,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$21,176	\$30,000	\$30,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	03	\$0	\$50	\$50
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$32,980	\$30,000	\$30,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$84,642	\$85,050	\$85,050
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$705	\$600	\$600
3220	Motor Vehicle Permit Fees	03	\$255,461	\$250,000	\$250,000
3230	Building Permits	03	\$2,920	\$2,600	\$2,600
3290	Other Licenses, Permits, and Fees	03	\$3,657	\$3,500	\$3,500
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$262,743	\$256,700	\$256,700
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$72,115	\$72,115	\$72,115
3353	Highway Block Grant	03	\$126,236	\$67,924	\$67,924
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$460	\$460	\$460
3357	Flood Control Reimbursement	03	\$63,317	\$63,317	\$63,317
3359	Other (Including Railroad Tax)	07	\$0	\$21,250	\$21,250
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$262,128	\$225,066	\$225,066



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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	03	\$28,021	\$10,000	\$10,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$28,021	\$10,000	\$10,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$780	\$500	\$500
3502	Interest on Investments	03	\$2,713	\$1,500	\$1,500
3503-3509	Other	03	\$23,014	\$2,500	\$2,500
Miscellaneous Revenues Subtotal			\$26,507	\$4,500	\$4,500
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	07	\$20,750	\$21,250	\$21,250
3916	From Trust and Fiduciary Funds		\$26,420	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$47,170	\$21,250	\$21,250
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	08	\$0	\$400	\$400
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$400	\$400
Total Estimated Revenues and Credits			\$711,211	\$602,966	\$602,966



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Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$1,135,029	\$1,238,948	\$1,238,788
Special Warrant Articles	\$80,105	\$71,300	\$71,300
Individual Warrant Articles	\$3,633	\$0	\$0
Total Appropriations	\$1,218,767	\$1,310,248	\$1,310,088
Less Amount of Estimated Revenues & Credits	\$530,209	\$602,966	\$602,966
Estimated Amount of Taxes to be Raised	\$688,558	\$707,282	\$707,122



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$1,310,088
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$86,912
3. Interest: Long-Term Bonds & Notes	\$11,100
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>)	\$98,012
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$1,212,076
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$121,208
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>)	\$1,431,296