



New Hampshire  
Department of  
Revenue Administration

2018  
MS-737

Proposed Budget

Kingston

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: 4-10-2018

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
CAROL CROTEAU	MEMBER	
Sandra Seaman	member	
Debbie P. Ruggina	member	
MARY HEATH	member	
Stanley Spallett	member	
Kevin D. St. Jones	Sealman member	
Gaylene French	member	
Sandra J. Rogers-Osterloh	Member	
Mary Fidler	Member	

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/>



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-737**

**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)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	08	\$343,902	\$271,539	\$364,791	\$0	\$364,791	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$10,401	\$6,446	\$12,050	\$0	\$12,050	\$0
4150-4151	Financial Administration	08	\$125,405	\$113,653	\$119,905	\$0	\$119,905	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	08	\$35,000	\$17,495	\$35,000	\$0	\$35,000	\$0
4155-4159	Personnel Administration	08	\$903,348	\$822,063	\$973,371	\$0	\$973,371	\$0
4191-4193	Planning and Zoning	08	\$64,526	\$50,610	\$63,592	\$0	\$63,592	\$0
4194	General Government Buildings	08	\$210,451	\$171,496	\$203,961	\$0	\$203,961	\$0
4195	Cemeteries	08	\$37,212	\$22,066	\$37,212	\$0	\$37,212	\$0
4196	Insurance	08	\$70,490	\$71,788	\$59,472	\$0	\$59,472	\$0
4197	Advertising and Regional Association	08	\$5,900	\$5,989	\$6,069	\$0	\$6,069	\$0
4199	Other General Government	08	\$146,500	\$68,905	\$148,000	\$0	\$148,000	\$0
	<b>General Government Subtotal</b>		<b>\$1,953,135</b>	<b>\$1,622,050</b>	<b>\$2,023,423</b>	<b>\$0</b>	<b>\$2,023,423</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	08	\$744,209	\$712,581	\$751,987	\$0	\$751,987	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	08	\$583,670	\$522,027	\$589,250	\$0	\$589,250	\$0
4240-4249	Building Inspection	08	\$32,402	\$34,591	\$32,801	\$0	\$32,801	\$0
4290-4298	Emergency Management	08	\$22,902	\$13,400	\$29,464	\$0	\$29,464	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>		<b>\$1,383,183</b>	<b>\$1,282,599</b>	<b>\$1,403,502</b>	<b>\$0</b>	<b>\$1,403,502</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	08	\$785,570	\$873,156	\$965,836	\$0	\$965,836	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$30,000	\$28,821	\$30,000	\$0	\$30,000	\$0
4319	Other	08	\$170,853	\$164,853	\$179,179	\$0	\$179,179	\$0
	Highways and Streets Subtotal		\$986,423	\$1,066,830	\$1,175,015	\$0	\$1,175,015	\$0
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	08	\$0	\$0	\$503,129	\$0	\$503,129	\$0
4324	Solid Waste Disposal		\$502,630	\$491,783	\$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		\$502,630	\$491,783	\$503,129	\$0	\$503,129	\$0
<b>Water Distribution and Treatment</b>								
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
<b>Electric</b>								
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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<b>Health</b>								
4411	Administration	08	\$13,576	\$14,086	\$20,475	\$0	\$20,475	\$0
4414	Pest Control	08	\$54,750	\$50,905	\$54,051	\$0	\$54,051	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Health Subtotal</b>			<b>\$68,326</b>	<b>\$64,991</b>	<b>\$74,526</b>	<b>\$0</b>	<b>\$74,526</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	08	\$41,071	\$18,028	\$44,071	\$0	\$44,071	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	08	\$43,674	\$43,673	\$33,744	\$0	\$33,744	\$0
<b>Welfare Subtotal</b>			<b>\$84,745</b>	<b>\$61,701</b>	<b>\$77,815</b>	<b>\$0</b>	<b>\$77,815</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	08	\$84,101	\$77,231	\$88,365	\$0	\$88,365	\$0
4550-4559	Library	08	\$281,686	\$281,686	\$327,295	\$0	\$327,295	\$0
4583	Patriotic Purposes	08	\$500	\$653	\$700	\$0	\$700	\$0
4589	Other Culture and Recreation	08	\$7,148	\$6,626	\$8,978	\$0	\$8,978	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$373,435</b>	<b>\$366,196</b>	<b>\$425,338</b>	<b>\$0</b>	<b>\$425,338</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	08	\$6,000	\$7,710	\$6,000	\$0	\$6,000	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$6,000</b>	<b>\$7,710</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$0</b>



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<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$56,000	\$45,780	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$262,000	\$262,000	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			\$318,000	\$307,780	\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>								
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
<b>Operating Transfers Out Subtotal</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Budget Appropriations</b>			\$5,675,877	\$5,271,640	\$5,688,748	\$0	\$5,688,748	\$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
4130-4139	Executive	17	\$0	\$0	\$0	\$30,000	\$0	\$30,000
<i>Purpose: Appropriation for capital equipment (petition arti</i>								
4139	Other General Government	18	\$0	\$0	\$0	\$12,000	\$0	\$12,000
<i>Purpose: Appropriation for new municipal employee (petition</i>								
4550-4559	Library	19	\$0	\$0	\$22,057	\$0	\$22,057	\$0
<i>Purpose: Appropriation to expand a municipal position (peti</i>								
4589	Other Culture and Recreation	20	\$0	\$0	\$30,000	\$0	\$30,000	\$0
<i>Purpose: Appropriation to Heritage Fund</i>								
4902	Machinery, Vehicles, and Equipment	11	\$0	\$0	\$235,500	\$0	\$235,500	\$0
<i>Purpose: Purchase of Ambulance</i>								
4903	Buildings	13	\$0	\$0	\$275,000	\$0	\$275,000	\$0
<i>Purpose: Development of Engineering plans for a new fire st</i>								
4915	To Capital Reserve Fund	12	\$0	\$0	\$85,000	\$0	\$85,000	\$0
<i>Purpose: CRF Appropriation</i>								
4915	To Capital Reserve Fund	14	\$0	\$0	\$50,000	\$0	\$50,000	\$0
<i>Purpose: Appropriation to CRF</i>								
4915	To Capital Reserve Fund	15	\$0	\$0	\$85,000	\$0	\$85,000	\$0
<i>Purpose: Appropriation to CRF</i>								
4915	To Capital Reserve Fund	16	\$0	\$0	\$10,000	\$0	\$0	\$10,000
<i>Purpose: Appropriation to CRF (petition article)</i>								
<b>Total Proposed Special Articles</b>			<b>\$0</b>	<b>\$0</b>	<b>\$792,557</b>	<b>\$42,000</b>	<b>\$782,557</b>	<b>\$52,000</b>



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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)	Committee's Appropriations Ensuing FY (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0	\$0	\$0



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**Revenues**

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$41,163	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	08	\$1,210	\$1,200	\$1,200
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	08	\$2,336	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$110,065	\$100,000	\$100,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$154,774</b>	<b>\$101,300</b>	<b>\$101,300</b>

**Licenses, Permits, and Fees**

3210	Business Licenses and Permits	08	\$155	\$150	\$150
3220	Motor Vehicle Permit Fees	08	\$1,326,238	\$1,100,000	\$1,100,000
3230	Building Permits	08	\$64,329	\$45,000	\$45,000
3290	Other Licenses, Permits, and Fees	08	\$55,332	\$53,000	\$53,000
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$1,446,054</b>	<b>\$1,198,150</b>	<b>\$1,198,150</b>

**State Sources**

3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$312,840	\$300,000	\$300,000
3353	Highway Block Grant	08	\$171,414	\$173,179	\$173,179
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	08	\$29	\$25	\$25
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	08	\$26,982	\$24,000	\$24,000
3379	From Other Governments		\$31,954	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$543,219</b>	<b>\$497,204</b>	<b>\$497,204</b>

**Charges for Services**

3401-3406	Income from Departments	08	\$207,556	\$200,000	\$200,000
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**Revenues**

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Charges for Services</b>					
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$207,556</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$183,508	\$0	\$0
3502	Interest on Investments	08	\$6,169	\$2,000	\$2,000
3503-3509	Other	08, 13	\$131,769	\$170,000	\$170,000
<b>Miscellaneous Revenues Subtotal</b>			<b>\$321,446</b>	<b>\$172,000</b>	<b>\$172,000</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	11	\$0	\$235,500	\$235,500
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	13	\$0	\$225,000	\$225,000
3916	From Trust and Fiduciary Funds	08	\$7,468	\$5,000	\$5,000
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$7,468</b>	<b>\$465,500</b>	<b>\$465,500</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$2,680,517</b>	<b>\$2,634,154</b>	<b>\$2,634,154</b>



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**Budget Summary**

Item	Prior Year	Selectmen's	Budget Committee's
		Ensuing FY (Recommended)	Ensuing FY (Recommended)
Operating Budget Appropriations	\$5,318,177	\$5,688,748	\$5,688,748
Special Warrant Articles	\$621,463	\$792,557	\$782,557
Individual Warrant Articles	\$39,700	\$0	\$0
Total Appropriations	\$5,979,340	\$6,481,305	\$6,471,305
Less Amount of Estimated Revenues & Credits	\$2,460,375	\$2,634,154	\$2,634,154
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$3,518,965</b>	<b>\$3,847,151</b>	<b>\$3,837,151</b>



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Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$6,471,305</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
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> )	\$0
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$6,471,305</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$647,131
<b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b>	<b>\$7,118,436</b>
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	