

## Proposed Budget Nelson

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 16, 2023

## GOVERNING BODY 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.

[illegible]

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

**2023**  
**MS-636**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Proposed Appropriations for period ending 12/31/2023	
					(Recommended)	(Not Recommended)
General Government						
4130-4139	Executive	02	\$61,904	\$78,905	\$77,532	\$0
4140-4149	Election, Registration, and Vital Statistics	02	\$3,411	\$6,895	\$2,850	\$0
4150-4151	Financial Administration	02	\$132,967	\$149,348	\$158,520	\$0
4152	Revaluation of Property	02	\$13,560	\$13,000	\$13,000	\$0
4153	Legal Expense	02	\$8,017	\$12,000	\$12,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	02	\$13,841	\$7,085	\$9,225	\$0
4194	General Government Buildings	02	\$79,287	\$70,645	\$78,300	\$0
4195	Cemeteries	02	\$22,275	\$30,000	\$20,650	\$0
4196	Insurance	02	\$23,319	\$30,550	\$32,850	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	02	\$692	\$692	\$702	\$0
General Government Subtotal			\$359,273	\$399,120	\$405,629	\$0
Public Safety						
4210-4214	Police	02	\$43,172	\$85,000	\$81,000	\$0
4215-4219	Ambulance	02	\$33,307	\$32,000	\$34,000	\$0
4220-4229	Fire	02	\$61,174	\$87,156	\$81,400	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	02	\$779	\$8,500	\$8,500	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
Public Safety Subtotal			\$138,432	\$212,656	\$204,900	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$354,271	\$352,150	\$388,680	\$0
4313	Bridges	02	\$69,760	\$80,000	\$5,000	\$0
4316	Street Lighting	02	\$869	\$950	\$950	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$424,900	\$433,100	\$394,630	\$0



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					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	02	\$1,087	\$1,090	\$1,284	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$1,087	\$1,090	\$1,284	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration	02	\$0	\$375	\$375	\$0
4414	Pest Control	02	\$0	\$200	\$100	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
Health Subtotal			\$0	\$575	\$475	\$0
Welfare						
4441-4442	Administration and Direct Assistance	02	\$0	\$5,000	\$5,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$5,536	\$5,536	\$0	\$0
Welfare Subtotal			\$5,536	\$10,536	\$5,000	\$0
Culture and Recreation						
4520-4529	Parks and Recreation		\$0	\$0	\$0	\$0
4550-4559	Library	03	\$46,086	\$46,086	\$49,158	\$0
4583	Patriotic Purposes	02	\$130	\$300	\$300	\$0
4589	Other Culture and Recreation	02	\$2,051	\$2,450	\$800	\$0
Culture and Recreation Subtotal			\$48,267	\$48,836	\$50,258	\$0





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					(Recommended)	(Not Recommended)
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources	02	\$300	\$300	\$300	\$0
4619	Other Conservation	02	\$434	\$1,350	\$1,350	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$734</b>	<b>\$1,650</b>	<b>\$1,650</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal	02	\$68,010	\$68,010	\$68,010	\$0
4721	Long Term Bonds and Notes - Interest	02	\$6,089	\$6,130	\$4,562	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$74,099</b>	<b>\$74,140</b>	<b>\$72,572</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$1,136,398</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2023	
			(Recommended)	(Not Recommended)
4194	General Government Buildings	18 <i>Purpose: Repair Damage &amp; Deterioration of Library Building</i>	\$125,000	\$0
4194	General Government Buildings	23 <i>Purpose: By Petition - Purchase and Installation of Grid Ti</i>	\$0	\$65,000
4589	Other Culture and Recreation	21 <i>Purpose: By Petition-Support for Nelson School Students</i>	\$2,550	\$0
4589	Other Culture and Recreation	22 <i>Purpose: By Petition - Support Nelson in Common, Non-profit</i>	\$0	\$1,000
4902	Machinery, Vehicles, and Equipment	17 <i>Purpose: Purchase New Police Cruiser</i>	\$52,000	\$0
4902	Machinery, Vehicles, and Equipment	24 <i>Purpose: By Petition - Purchase and Installation of Dry Hyd</i>	\$0	\$14,000
4915	To Capital Reserve Fund	05 <i>Purpose: Add funds to Town Buildings Capital Reserve Fund</i>	\$25,000	\$0
4915	To Capital Reserve Fund	06 <i>Purpose: Add funds to Fire Equipment Capital Reserve Fund</i>	\$25,000	\$0
4915	To Capital Reserve Fund	09 <i>Purpose: Add funds to Police Equipment Capital Reserve Fund</i>	\$10,000	\$0
4915	To Capital Reserve Fund	11 <i>Purpose: Add funds to Road Equip. Capital Reserve Fund</i>	\$25,000	\$0
4915	To Capital Reserve Fund	12 <i>Purpose: Establish Capital Reserve Fund for Energy Projects</i>	\$10,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	07 <i>Purpose: Add funds to Milfoil Prevention and Treatment ETF</i>	\$5,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	10 <i>Purpose: Add funds to Nelson Bridge Repair/Replacement ETF</i>	\$10,000	\$0
<b>Total Proposed Special Articles</b>			<b>\$289,550</b>	<b>\$80,000</b>



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2023	
			(Recommended)	(Not Recommended)
4210-4214	Police	16	\$4,000	\$0
<i>Purpose: Fund other patrols/details performed by Nelson PD</i>				
4220-4229	Fire	08	\$500	\$0
<i>Purpose: Funding for fighting forest fires/NH reimbursement</i>				
4220-4229	Fire	20	\$15,000	\$0
<i>Purpose: Purchase New Fire Hose</i>				
4312	Highways and Streets	15	\$65,000	\$0
<i>Purpose: Paving a Section of Granite Lake Road</i>				
4445-4449	Vendor Payments and Other	04	\$5,786	\$0
<i>Purpose: Funding of Various Social Service Agencies</i>				
4902	Machinery, Vehicles, and Equipment	19	\$22,000	\$0
<i>Purpose: Repairs to Fire Truck-Engine #1</i>				
<b>Total Proposed Individual Articles</b>			<b>\$112,286</b>	<b>\$0</b>



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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2023
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$2,368	\$1,200	\$2,000
3186	Payment in Lieu of Taxes	02	\$1,971	\$3,942	\$5,348
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$11,183	\$11,300	\$10,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$15,522</b>	<b>\$16,442</b>	<b>\$17,348</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	02	\$120	\$110	\$120
3220	Motor Vehicle Permit Fees	02	\$134,623	\$131,000	\$132,000
3230	Building Permits	02	\$6,662	\$5,600	\$4,500
3290	Other Licenses, Permits, and Fees	02	\$1,933	\$2,000	\$1,500
3311-3319	From Federal Government		\$13,977	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$157,315</b>	<b>\$138,710</b>	<b>\$138,120</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$55,590	\$53,000	\$55,000
3353	Highway Block Grant	02	\$43,175	\$43,175	\$43,000
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	\$3,500	\$0
3379	From Other Governments	08	\$0	\$500	\$500
<b>State Sources Subtotal</b>			<b>\$98,765</b>	<b>\$100,175</b>	<b>\$98,500</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	02	\$5,680	\$2,600	\$2,000
3409	Other Charges	16	\$0	\$4,000	\$4,000
<b>Charges for Services Subtotal</b>			<b>\$5,680</b>	<b>\$6,600</b>	<b>\$6,000</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$6,450	\$250	\$0
3502	Interest on Investments	02	\$7,123	\$1,400	\$6,000
3503-3509	Other	03	\$7,847	\$7,011	\$5,165
<b>Miscellaneous Revenues Subtotal</b>			<b>\$21,420</b>	<b>\$8,661</b>	<b>\$11,165</b>





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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2023
<b>Interfund Operating Transfers In</b>					
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	17, 18	\$0	\$0	\$152,000
3916	From Trust and Fiduciary Funds		\$40,000	\$40,000	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$40,000</b>	<b>\$40,000</b>	<b>\$152,000</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	02	\$200,000	\$0	\$50,000
<b>Other Financing Sources Subtotal</b>			<b>\$200,000</b>	<b>\$0</b>	<b>\$50,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$538,702</b>	<b>\$310,588</b>	<b>\$473,133</b>





**Budget Summary**

<b>Item</b>	<b>Period ending 12/31/2023</b>
Operating Budget Appropriations	\$1,136,398
Special Warrant Articles	\$289,550
Individual Warrant Articles	\$112,286
Total Appropriations	\$1,538,234
Less Amount of Estimated Revenues & Credits	\$473,133
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$1,065,101</b>