



Proposed Budget

Mason

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

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.

Name	Position	Signature
LOUISE LAVOIE	SELECTMAN	<i>Louise Lavoie</i>
Bernard J OGrady	Selectman	<i>B. J. OGrady</i>
Charles V. Moser	Selectman	<i>Ch. V. Moser</i>

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	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$2,925	\$2,925	\$2,925	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$65,629	\$60,687	\$67,224	\$0
4150-4151	Financial Administration	03	\$82,834	\$82,619	\$86,321	\$0
4152	Revaluation of Property	03	\$14,300	\$13,322	\$14,300	\$0
4153	Legal Expense	03	\$12,500	\$34,388	\$12,500	\$0
4155-4159	Personnel Administration	03	\$189,274	\$197,379	\$175,782	\$0
4191-4193	Planning and Zoning	03	\$8,131	\$11,344	\$8,251	\$0
4194	General Government Buildings	03	\$48,726	\$45,337	\$53,756	\$0
4195	Cemeteries	03	\$10,550	\$11,717	\$10,786	\$0
4196	Insurance	03	\$23,559	\$24,281	\$24,350	\$0
4197	Advertising and Regional Association	03	\$1,080	\$1,120	\$1,086	\$0
4199	Other General Government	03	\$1,238	\$19,980	\$1,268	\$0
General Government Subtotal			\$460,746	\$505,099	\$458,549	\$0
Public Safety						
4210-4214	Police	03	\$321,713	\$302,591	\$323,578	\$0
4215-4219	Ambulance	03	\$21,870	\$21,870	\$23,600	\$0
4220-4229	Fire	03	\$70,500	\$54,691	\$71,687	\$0
4240-4249	Building Inspection	03	\$9,090	\$6,267	\$9,240	\$0
4290-4298	Emergency Management	03	\$3,600	\$0	\$3,600	\$0
4299	Other (Including Communications)	03	\$42,881	\$41,335	\$41,300	\$0
Public Safety Subtotal			\$469,654	\$426,754	\$473,005	\$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	03	\$99,100	\$156,088	\$99,750	\$0
4312	Highways and Streets	03	\$428,535	\$400,599	\$450,515	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$1,535	\$1,695	\$1,560	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$529,170	\$558,382	\$551,825	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$61,220	\$61,220	\$63,498	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$61,220	\$61,220	\$63,498	\$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		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$1,561	\$1,535	\$1,561	\$0
Health Subtotal			\$1,561	\$1,535	\$1,561	\$0
Welfare						
4441-4442	Administration and Direct Assistance	03	\$1,000	\$0	\$1,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$1,000	\$0	\$1,000	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	03	\$8,847	\$9,714	\$9,440	\$0
4550-4559	Library	03	\$56,397	\$52,018	\$56,487	\$0
4583	Patriotic Purposes	03	\$600	\$349	\$500	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$65,844	\$62,081	\$66,427	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	03	\$2,040	\$677	\$2,008	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$2,040	\$677	\$2,008	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	03	\$15,300	\$15,300	\$51,600	\$0
4721	Long Term Bonds and Notes - Interest	03	\$1,836	\$1,836	\$12,158	\$0
4723	Tax Anticipation Notes - Interest	03	\$6,000	\$2,214	\$3,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$23,136	\$19,350	\$66,758	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$56,976	\$56,665	\$0	\$0
4903	Buildings		\$363,000	\$127,779	\$0	\$0
4909	Improvements Other than Buildings		\$50,000	\$50,000	\$0	\$0
Capital Outlay Subtotal			\$469,976	\$234,444	\$0	\$0
Operating Transfers Out						
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
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations			\$2,084,347	\$1,869,542	\$1,684,631	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuig FY (Recommended)	Appropriations Ensuig FY (Not Recommended)
4619	Other Conservation	17	\$0	\$0	\$10,000	\$0
<i>Purpose: Forestry Committee Cut and Recreation Trails</i>						
4902	Machinery, Vehicles, and Equipment	07	\$0	\$0	\$54,000	\$0
<i>Purpose: Purchase of Police cruiser</i>						
4915	To Capital Reserve Fund	04	\$0	\$0	\$14,000	\$0
<i>Purpose: Police Cruiser Reserve Fund</i>						
4915	To Capital Reserve Fund	11	\$0	\$0	\$25,000	\$0
<i>Purpose: Establish Fire Department Capital Reserve Fund</i>						
4915	To Capital Reserve Fund	14	\$0	\$0	\$5,000	\$0
<i>Purpose: Highway Department Capital Reserve Fund</i>						
4916	To Expendable Trusts/Fiduciary Funds	05	\$0	\$0	\$2,000	\$0
<i>Purpose: 250th Celebration</i>						
Total Proposed Special Articles			\$0	\$0	\$110,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuig FY (Recommended)	Appropriations Ensuig FY (Not Recommended)
4902	Machinery, Vehicles, and Equipment	09	\$0	\$0	\$39,000	\$0
<i>Purpose: Upgrading Communication System for Fire Department</i>						
4902	Machinery, Vehicles, and Equipment	15	\$0	\$0	\$5,000	\$0
<i>Purpose: Highway Department Sander Unit</i>						
4902	Machinery, Vehicles, and Equipment	13	\$0	\$0	\$22,640	\$0
<i>Purpose: Highway Department Radio Replacement</i>						
4903	Buildings	12	\$0	\$0	\$13,500	\$0
<i>Purpose: Town Hall Roof</i>						
4909	Improvements Other than Buildings	06	\$0	\$0	\$50,000	\$0
<i>Purpose: Paved Road Maintenance</i>						
Total Proposed Individual Articles			\$0	\$0	\$130,140	\$0



Revenues

Account	Source	Article	Estimated Revenues Prior Year	Actual Revenues	Estimated Revenues Ensuing Year
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$9,565	\$22,806	\$8,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$27,500	\$78,674	\$12,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$37,065	\$101,480	\$20,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$0	\$0	\$1,000
3220	Motor Vehicle Permit Fees	03	\$270,000	\$323,940	\$280,000
3230	Building Permits	03	\$3,200	\$6,273	\$2,000
3290	Other Licenses, Permits, and Fees	03	\$7,700	\$9,736	\$5,500
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$280,900	\$339,949	\$288,500
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$71,651	\$71,651	\$62,500
3353	Highway Block Grant	03	\$76,201	\$141,297	\$67,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$286	\$286	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$966	\$966	\$0
3379	From Other Governments	03	\$3,000	\$4,050	\$1,000
State Sources Subtotal			\$152,104	\$218,250	\$130,500
Charges for Services					
3401-3406	Income from Departments		\$45,000	\$55,077	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$45,000	\$55,077	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$1,000	\$0
3502	Interest on Investments	03	\$40	\$304	\$250
3503-3509	Other	03	\$600	\$1,040	\$1,000
Miscellaneous Revenues Subtotal			\$640	\$2,344	\$1,250
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$300	\$0	\$0



Revenues

Account	Source	Article	Estimated Revenues Prior Year	Actual Revenues	Estimated Revenues Ensuing Year
Interfund Operating Transfers In					
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	\$5,000	\$0	\$28,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	17	\$250	\$0	\$10,000
Interfund Operating Transfers In Subtotal			\$5,550	\$0	\$38,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$363,000	\$363,000	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$363,000	\$363,000	\$0
Total Estimated Revenues and Credits			\$884,259	\$1,080,100	\$478,250



Budget Summary

Item	Prior Year	Ensuing FY (Recommended)
Operating Budget Appropriations	\$1,612,790	\$1,684,631
Special Warrant Articles	\$400,770	\$110,000
Individual Warrant Articles	\$108,557	\$130,140
Total Appropriations	\$2,122,117	\$1,924,771
Less Amount of Estimated Revenues & Credits	\$808,601	\$478,250
Estimated Amount of Taxes to be Raised	\$1,313,516	\$1,446,521