



**2023
MS-737**

**Proposed Budget
Wakefield**

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: January 30, 2023

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
Jerry O'Connor	Budget	<i>[Signature]</i>
Howard Knight	Budget	<i>[Signature]</i>
Kenneth Field	BoS Rep to Budget	<i>[Signature]</i>
D. MANUEL	Budget	<i>[Signature]</i>
Tom DANIELS	Budget Com	<i>[Signature]</i>
Priscilla Colbath	Budget	<i>[Signature]</i>
Bob Ouellette	School Rep	<i>[Signature]</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/>



New Hampshire
Department of
Revenue Administration

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
General Government								
4130-4139	Executive	33	\$147,955	\$156,370	\$161,580	\$0	\$161,580	\$0
4140-4149	Election, Registration, and Vital Statistics	33	\$133,788	\$125,338	\$137,085	\$0	\$137,085	\$0
4150-4151	Financial Administration	33	\$103,320	\$111,584	\$119,237	\$0	\$119,237	\$0
4152	Revaluation of Property	33	\$136,934	\$139,816	\$143,771	\$0	\$143,771	\$0
4153	Legal Expense	33	\$18,250	\$15,000	\$17,000	\$0	\$17,000	\$0
4155-4159	Personnel Administration	33	\$1,381,758	\$1,442,359	\$1,712,187	\$0	\$1,712,187	\$0
4191-4193	Planning and Zoning	33	\$46,372	\$30,849	\$42,047	\$0	\$35,047	\$0
4194	General Government Buildings	33	\$80,680	\$72,263	\$86,582	\$0	\$86,582	\$0
4195	Cemeteries	33	\$33,753	\$35,510	\$36,510	\$0	\$36,510	\$0
4196	Insurance	33	\$131,781	\$132,969	\$145,026	\$0	\$145,026	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	33	\$108,551	\$111,603	\$115,989	\$0	\$115,989	\$0
General Government Subtotal			\$2,323,142	\$2,373,661	\$2,717,014	\$0	\$2,710,014	\$0
Public Safety								
4210-4214	Police	33	\$954,811	\$1,021,005	\$1,171,154	\$0	\$1,171,154	\$0
4215-4219	Ambulance	33	\$571,691	\$563,597	\$619,823	\$0	\$619,823	\$0
4220-4229	Fire	33	\$226,966	\$226,960	\$246,976	\$0	\$246,976	\$0
4240-4249	Building Inspection	33	\$173,921	\$183,830	\$201,370	\$0	\$201,370	\$0
4290-4298	Emergency Management	33	\$1,889	\$3,500	\$3,500	\$0	\$3,500	\$0
4299	Other (Including Communications)	33	\$156,378	\$114,693	\$132,029	\$0	\$132,029	\$0
Public Safety Subtotal			\$2,085,656	\$2,113,585	\$2,374,852	\$0	\$2,374,852	\$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	33	\$633,391	\$644,699	\$747,800	\$0	\$747,800	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	33	\$32,478	\$34,600	\$38,000	\$0	\$38,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$665,869	\$679,299	\$785,800	\$0	\$785,800	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	33	\$572,828	\$535,413	\$605,493	\$0	\$605,493	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$572,828	\$535,413	\$605,493	\$0	\$605,493	\$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	33	\$12,667	\$20,489	\$13,072	\$0	\$13,072	\$0
4415-4419	Health Agencies, Hospitals, and Other	33	\$97,829	\$118,645	\$131,566	\$1,000	\$132,566	\$0
Health Subtotal			\$110,496	\$139,134	\$144,638	\$1,000	\$145,638	\$0
Welfare								
4441-4442	Administration and Direct Assistance	33	\$34,962	\$47,042	\$56,090	\$0	\$56,090	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$34,962	\$47,042	\$56,090	\$0	\$56,090	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	33	\$198,078	\$202,143	\$238,035	\$0	\$238,779	\$0
4550-4559	Library	33	\$183,075	\$183,075	\$202,775	\$0	\$202,775	\$0
4583	Patriotic Purposes	33	\$742	\$1,500	\$1,500	\$0	\$1,500	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$381,895	\$386,718	\$442,310	\$0	\$443,054	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	33	\$1,971	\$5,523	\$5,974	\$0	\$5,974	\$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			\$1,971	\$5,523	\$5,974	\$0	\$5,974	\$0



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Debt Service								
4711	Long Term Bonds and Notes - Principal	33	\$0	\$0	\$314,600	\$0	\$314,600	\$0
4721	Long Term Bonds and Notes - Interest	33	\$0	\$0	\$87,354	\$0	\$87,354	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$0	\$401,954	\$0	\$401,954	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$930,709	\$2,000,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	33	\$52,206	\$56,900	\$33,302	\$0	\$33,302	\$0
Capital Outlay Subtotal			\$982,915	\$2,056,900	\$33,302	\$0	\$33,302	\$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	33	\$133,902	\$135,137	\$135,568	\$0	\$135,568	\$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
Operating Transfers Out Subtotal			\$133,902	\$135,137	\$135,568	\$0	\$135,568	\$0
Total Operating Budget Appropriations					\$7,702,995	\$1,000	\$7,697,739	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4903	Buildings	08	\$4,900,000	\$0	\$4,900,000	\$0
		<i>Purpose: Issuance of Bond</i>				
4909	Improvements Other than Buildings	32	\$65,000	\$0	\$0	\$65,000
		<i>Purpose: Petition</i>				
4915	To Capital Reserve Fund	09	\$38,500	\$0	\$0	\$38,500
		<i>Purpose: Parks & Rec Field Maintenance CRF</i>				
4915	To Capital Reserve Fund	10	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Establish ETF and Appropriation</i>				
4915	To Capital Reserve Fund	11	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Bridge CRF</i>				
4915	To Capital Reserve Fund	12	\$25,000	\$0	\$0	\$25,000
		<i>Purpose: Highway Heavy Equipment CRF</i>				
4915	To Capital Reserve Fund	13	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Highway Truck CRF</i>				
4915	To Capital Reserve Fund	14	\$325,000	\$0	\$325,000	\$0
		<i>Purpose: Highway Construction Project CRF</i>				
4915	To Capital Reserve Fund	15	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Transfer Station Heavy Equipment CRF</i>				
4915	To Capital Reserve Fund	16	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Transfer Station Facility CRF</i>				
4915	To Capital Reserve Fund	17	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Transfer Station Trucks CRF</i>				
4915	To Capital Reserve Fund	18	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Wastewater Treatment CRF</i>				
4915	To Capital Reserve Fund	19	\$60,000	\$0	\$60,000	\$0
		<i>Purpose: Ambulance CRF</i>				



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Special Warrant Articles

4915	To Capital Reserve Fund	20		\$95,000	\$0	\$95,000	\$0
			<i>Purpose: Fire Truck CRF</i>				
4915	To Capital Reserve Fund	21		\$23,000	\$0	\$23,000	\$0
			<i>Purpose: East Wakefield and Union Precincts CRF</i>				
4915	To Capital Reserve Fund	23		\$44,000	\$0	\$44,000	\$0
			<i>Purpose: Police Cruiser CRF</i>				
4915	To Capital Reserve Fund	24		\$58,500	\$0	\$58,500	\$0
			<i>Purpose: Public Safety Building CRF</i>				
4915	To Capital Reserve Fund	25		\$2,500	\$0	\$2,500	\$0
			<i>Purpose: Technology CRF</i>				
4915	To Capital Reserve Fund	26		\$50,000	\$0	\$50,000	\$0
			<i>Purpose: Town Hall Improvement CRF</i>				
4915	To Capital Reserve Fund	27		\$12,000	\$0	\$12,000	\$0
			<i>Purpose: Assessing Statistical Update CRF</i>				
4915	To Capital Reserve Fund	28		\$13,000	\$0	\$13,000	\$0
			<i>Purpose: Greater Wakefield resource Center Building CRF</i>				
4915	To Capital Reserve Fund	29		\$8,000	\$0	\$8,000	\$0
			<i>Purpose: Cemetery Maintenance CRF</i>				
4916	To Expendable Trusts/Fiduciary Funds	22		\$34,525	\$0	\$34,525	\$0
			<i>Purpose: Invasive Species ETF</i>				
Total Proposed Special Articles				\$5,994,025	\$0	\$5,865,525	\$128,500



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Taxes					
3120	Land Use Change Tax - General Fund	33	\$0	\$5,000	\$5,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	33	\$42,915	\$40,000	\$40,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	33	\$0	\$400	\$400
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	33	\$66,176	\$60,000	\$60,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$109,091	\$105,400	\$105,400
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	33	\$729	\$729	\$729
3220	Motor Vehicle Permit Fees	33	\$1,324,571	\$1,300,000	\$1,300,000
3230	Building Permits	33	\$145,306	\$120,000	\$120,000
3290	Other Licenses, Permits, and Fees	33	\$40,150	\$40,000	\$40,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,510,756	\$1,460,729	\$1,460,729
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	33	\$458,224	\$450,000	\$458,000
3353	Highway Block Grant	33	\$135,302	\$135,302	\$135,302
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)	33	\$501,991	\$32,000	\$32,000
3379	From Other Governments	33	\$507,928	\$480,925	\$480,925
State Sources Subtotal			\$1,603,445	\$1,098,227	\$1,106,227



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Charges for Services					
3401-3406	Income from Departments	33	\$264,206	\$520,000	\$520,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$264,206	\$520,000	\$520,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	33	\$242,689	\$60,000	\$60,000
3502	Interest on Investments	33	\$14,785	\$15,000	\$15,000
3503-3509	Other		\$0	\$0	\$0
Miscellaneous Revenues Subtotal			\$257,474	\$75,000	\$75,000
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)	33	\$0	\$135,568	\$135,568
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$931,220	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$931,220	\$135,568	\$135,568
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	08	\$0	\$4,900,000	\$4,900,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	33	\$500,000	\$500,000	\$500,000
Other Financing Sources Subtotal			\$500,000	\$5,400,000	\$5,400,000
Total Estimated Revenues and Credits			\$5,176,192	\$8,794,924	\$8,802,924



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Budget Summary

Item	Selectmen's Period ending 12/31/2023 (Recommended)	Budget Committee's Period ending 12/31/2023 (Recommended)
Operating Budget Appropriations	\$7,702,995	\$7,697,739
Special Warrant Articles	\$5,994,025	\$5,865,525
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$13,697,020	\$13,563,264
Less Amount of Estimated Revenues & Credits	\$8,794,924	\$8,802,924
Estimated Amount of Taxes to be Raised	\$4,902,096	\$4,760,340



Supplemental Schedule

1. Total Recommended by Budget Committee	\$13,563,264
Less Exclusions:	
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 (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$13,563,264
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,356,326
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: (Line 1 + Line 8 + Line 11 + Line 12)	\$14,919,590