



New Hampshire
 Department of
 Revenue Administration

2023
 MS-737

Proposed Budget

Northwood

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: 1/27/23

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
Keith McGuigan	Chair NBC	<i>[Signature]</i>
Robert E. Young	Vice President	<i>[Signature]</i>
Matthew S. Edge	Member	<i>[Signature]</i>
REGINA DODS	MEMBER	<i>[Signature]</i>
Thomas C. Evans III	Vice Chair	<i>[Signature]</i>
Beth A. Smith	Member	<i>[Signature]</i>
Brian R. Hall	Member	<i>[Signature]</i>
Kimberle Spadison	Member	<i>[Signature]</i>
Timothy K. Jandebear	MEMBER	<i>[Signature]</i>
Ted Wilkinson	MEMBER	<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/>



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectment's period ending 12/31/2023 (Recommended)	Selectment's period ending 12/31/2023 (Not Recommended)	Budget Committee's period ending 12/31/2023 (Recommended)	Budget Committee's period ending 12/31/2023 (Not Recommended)
General Government								
4130-4139	Executive	10	\$207,321	\$172,647	\$208,251	\$0	\$208,251	\$0
4140-4149	Election, Registration, and Vital Statistics	10	\$11,880	\$10,878	\$15,810	\$0	\$15,810	\$0
4150-4151	Financial Administration	10	\$361,794	\$306,799	\$342,956	\$0	\$343,006	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	10	\$20,672	\$15,000	\$20,001	\$0	\$20,001	\$0
4155-4159	Personnel Administration	10	\$278,763	\$410,335	\$443,401	\$0	\$443,401	\$0
4191-4193	Planning and Zoning	10	\$128,320	\$122,175	\$138,630	\$0	\$138,630	\$0
4194	General Government Buildings	10	\$78,896	\$57,956	\$61,439	\$0	\$61,439	\$0
4195	Cemeteries	10	\$7,683	\$3,100	\$7,601	\$0	\$7,601	\$0
4196	Insurance	10	\$53,060	\$56,401	\$60,614	\$0	\$60,614	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	10	\$0	\$2,253	\$2	\$0	\$2	\$0
	General Government Subtotal		\$1,148,389	\$1,157,544	\$1,298,705	\$0	\$1,298,755	\$0
Public Safety								
4210-4214	Police	10	\$754,544	\$825,325	\$964,095	\$0	\$964,095	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	10	\$680,045	\$570,771	\$726,611	\$0	\$726,611	\$0
4240-4249	Building Inspection	10	\$59,983	\$56,892	\$65,222	\$0	\$65,222	\$0
4290-4298	Emergency Management	10	\$2,004	\$2,922	\$5,813	\$0	\$8,504	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$1,496,576	\$1,455,910	\$1,761,741	\$0	\$1,764,432	\$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	10	\$210,856	\$191,709	\$214,645	\$0	\$214,645	\$0
4312	Highways and Streets	10	\$389,550	\$658,314	\$151,004	\$0	\$151,004	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	10	\$0	\$1	\$1	\$0	\$1	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$600,406	\$850,024	\$365,650	\$0	\$365,650	\$0
Sanitation								
4321	Administration	10	\$76,159	\$72,577	\$88,600	\$0	\$88,600	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	10	\$141,338	\$98,050	\$150,000	\$0	\$150,000	\$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		\$217,497	\$170,627	\$238,600	\$0	\$238,600	\$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	10	\$6,490	\$8,388	\$6,815	\$0	\$6,815	\$0
4414	Pest Control	10	\$2,320	\$14,356	\$13,272	\$0	\$13,272	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$8,810	\$22,744	\$20,087	\$0	\$20,087	\$0
Welfare								
4441-4442	Administration and Direct Assistance	10	\$5,320	\$25,760	\$14,538	\$0	\$14,538	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	10	\$19,293	\$30,293	\$26,736	\$0	\$26,736	\$0
	Welfare Subtotal		\$24,613	\$56,053	\$41,274	\$0	\$41,274	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	10	\$68,729	\$67,054	\$73,709	\$0	\$73,709	\$0
4550-4559	Library	10	\$184,981	\$207,000	\$210,000	\$0	\$213,544	\$0
4583	Patriotic Purposes	10	\$1,500	\$1,800	\$2,800	\$0	\$2,800	\$0
4589	Other Culture and Recreation	10	\$1,000	\$1,001	\$1,001	\$0	\$1,500	\$0
	Culture and Recreation Subtotal		\$256,210	\$276,855	\$287,510	\$0	\$291,553	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	10	\$924	\$3,552	\$2,277	\$0	\$2,277	\$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	10	\$0	\$604	\$1	\$0	\$1	\$0
	Conservation and Development Subtotal		\$924	\$4,156	\$2,278	\$0	\$2,278	\$0



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Debt Service								
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	10	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$0	\$1	\$1	\$0	\$1	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$79,736	\$284,199	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$270,270	\$62,000	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$350,006	\$346,199	\$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		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations		\$4,015,846	\$0	\$4,022,630	\$0	\$0	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's		Budget	
			Appropriations for period ending 12/31/2023 (Recommended)	Appropriations for period ending 12/31/2023 (Not Recommended)	Committee's for period ending 12/31/2023 (Recommended)	Committee's 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
4589	Other Culture and Recreation	38	\$5,000	\$0	\$5,000	\$0
<i>Purpose: SNOWMOBILE CLUB TRAIL MAINTENANCE FUNDING REQUEST</i>						
4902	Machinery, Vehicles, and Equipment	11	\$20,000	\$0	\$20,000	\$0
<i>Purpose: HIGHWAY EQUIPMENT TRAILER PURCHASE</i>						
4902	Machinery, Vehicles, and Equipment	15	\$200,000	\$0	\$200,000	\$0
<i>Purpose: FIRE RESCUE VEHICLE SPECIAL REVENUE FUND CAB AND C</i>						
4902	Machinery, Vehicles, and Equipment	17	\$52,237	\$0	\$52,237	\$0
<i>Purpose: FIRE APPARATUS LEASE/PURCHASE PAYMENT</i>						
4902	Machinery, Vehicles, and Equipment	18	\$26,225	\$0	\$26,225	\$0
<i>Purpose: FIRE RESCUE VEHICLE SPECIAL REVENUE FUND LEASE PUR</i>						
4915	To Capital Reserve Fund	23	\$40,000	\$0	\$40,000	\$0
<i>Purpose: HIGHWAY EQUIPMENT CAPITAL RESERVE FUND DEPOSIT</i>						
4915	To Capital Reserve Fund	24	\$6,000	\$0	\$6,000	\$0
<i>Purpose: POLICE EQUIPMENT CAPITAL RESERVE FUND DEPOSIT</i>						
4916	To Expendable Trusts/Fiduciary Funds	21	\$120,778	\$0	\$120,778	\$0
<i>Purpose: EXPENDABLE TRUST FUND DEPOSITS</i>						
4916	To Expendable Trusts/Fiduciary Funds	22	\$10,000	\$0	\$10,000	\$0
<i>Purpose: VESTED BENEFIT TIME EXPENDABLE TRUST FUND DEPOSIT</i>						
4916	To Expendable Trusts/Fiduciary Funds	25	\$5,925	\$0	\$5,925	\$0
<i>Purpose: LAGOON MAINTENANCE and REPAIR EXPENDABLE TRUST FUN</i>						
4916	To Expendable Trusts/Fiduciary Funds	26	\$8,250	\$0	\$8,250	\$0
<i>Purpose: AQUATIC INVASIVE SPECIES PREVENTION EXPENDABLE TRU</i>						
4916	To Expendable Trusts/Fiduciary Funds	27	\$12,000	\$0	\$12,000	\$0
<i>Purpose: AQUATIC INVASIVE SPECIES TREATMENT AND CONTROL EXP</i>						
4916	To Expendable Trusts/Fiduciary Funds	28	\$10,000	\$0	\$10,000	\$0
<i>Purpose: TERRESTRIAL INVASIVE SPECIES EXPENDABLE TRUST FUND</i>						



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Special Warrant Articles

4916	To Expendable Trusts/Fiduciary Funds	29	\$40,000	\$0	\$40,000	\$0
<i>Purpose: FACILITIES COMMITTEE EXPENDABLE TRUST DEPOSIT</i>						
4916	To Expendable Trusts/Fiduciary Funds	30	\$50,000	\$0	\$50,000	\$0
<i>Purpose: ROAD IMPROVEMENT EXPENDABLE TRUST FUND DEPOSIT</i>						
4916	To Expendable Trusts/Fiduciary Funds	37	\$7,738	\$0	\$7,738	\$0
<i>Purpose: 250th ANNIVERSARY EXPENDABLE TRUST FUND DEPOSIT</i>						
Total Proposed Special Articles			\$614,153	\$0	\$614,153	\$0



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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)
4155-4159	Personnel Administration	31	\$68,000	\$0	\$68,000	\$0
			<i>Purpose: EMPLOYEE COST OF LIVING INCREASE</i>			
4191-4193	Planning and Zoning	14	\$55,000	\$0	\$55,000	\$0
			<i>Purpose: TOWN MASTER PLAN UPDATE</i>			
4194	General Government Buildings	36	\$15,000	\$0	\$15,000	\$0
			<i>Purpose: RAZE THE CENTER SCHOOL</i>			
4194	General Government Buildings	35	\$0	\$95,000	\$0	\$95,000
			<i>Purpose: CENTER SCHOOL REHABILITATION</i>			
4240-4249	Building Inspection	32	\$42,700	\$0	\$42,700	\$0
			<i>Purpose: FULL TIME CODE COMPLIANCE AND BUILDING INSPECTOR</i>			
4312	Highways and Streets	12	\$235,000	\$0	\$235,000	\$0
			<i>Purpose: ROAD CONSTRUCTION/RESURFACING/PAVING AND DITCHING</i>			
4550-4559	Library	33	\$25,400	\$0	\$25,400	\$0
			<i>Purpose: CREATING A FULL TIME ASSISTANT LIBRARIAN</i>			
4550-4559	Library	34	\$25,850	\$0	\$25,850	\$0
			<i>Purpose: CREATING A FULL TIME TECHNOLOGY LIBRARIAN</i>			
4902	Machinery, Vehicles, and Equipment	19	\$26,439	\$0	\$26,439	\$0
			<i>Purpose: HIGHWAY DUMP TRUCK LEASE/PURCHASE PAYMENT</i>			
4902	Machinery, Vehicles, and Equipment	16	\$60,000	\$0	\$60,000	\$0
			<i>Purpose: FIRE DEPT FORESTRY/UTILITY VEHICLE</i>			
4902	Machinery, Vehicles, and Equipment	20	\$20,298	\$0	\$20,298	\$0
			<i>Purpose: HIGHWAY DEPARTMENT BACKHOE LEASE/PURCHASE PAYMENT</i>			
4909	Improvements Other than Buildings	13	\$30,000	\$0	\$30,000	\$0
			<i>Purpose: RT 4 RECREATION COMPLEX IMPROVEMENTS</i>			
Total Proposed Individual Articles			\$603,687	\$95,000	\$603,687	\$95,000



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	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	10	\$17,318	\$15,000	\$15,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	10	\$4,712	\$4,000	\$4,000
3186	Payment in Lieu of Taxes	10	\$5,615	\$10,000	\$10,000
3187	Excavation Tax	10	\$298	\$200	\$200
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	10	\$48,871	\$75,000	\$75,000
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$76,814	\$104,200	\$104,200
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	10	\$0	\$200	\$200
3220	Motor Vehicle Permit Fees	10	\$1,075,384	\$980,000	\$980,000
3230	Building Permits	10	\$45,551	\$40,000	\$40,000
3290	Other Licenses, Permits, and Fees	10	\$80,536	\$77,950	\$77,950
3311-3319	From Federal Government		\$8,940	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$1,210,411	\$1,098,150	\$1,098,150
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	10	\$409,344	\$218,000	\$218,000
3353	Highway Block Grant	10	\$189,770	\$105,000	\$105,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	10	\$282	\$300	\$300
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	14	\$50,000	\$25,000	\$25,000
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$649,396	\$348,300	\$348,300



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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	10	\$115,627	\$116,053	\$116,053
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$115,627	\$116,053	\$116,053
Miscellaneous Revenues					
3501	Sale of Municipal Property	10	\$132,585	\$30,001	\$30,001
3502	Interest on Investments	10	\$10,480	\$8,000	\$8,000
3503-3509	Other	10	\$40,620	\$23,301	\$23,301
	Miscellaneous Revenues Subtotal		\$183,685	\$61,302	\$61,302
Intergovernmental Transfers In					
3912	From Special Revenue Funds	25, 15, 16, 17, 18	\$0	\$219,387	\$219,387
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	11	\$0	\$20,000	\$20,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Intergovernmental Transfers In Subtotal		\$0	\$239,387	\$239,387
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	14, 23, 12, 13, 29, 21, 30, 37	\$0	\$553,516	\$553,516
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$553,516	\$553,516
	Total Estimated Revenues and Credits		\$2,235,933	\$2,520,908	\$2,520,908



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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	\$4,015,846	\$4,022,630
Special Warrant Articles	\$614,153	\$614,153
Individual Warrant Articles	\$603,687	\$603,687
Total Appropriations	\$5,233,686	\$5,240,470
Less Amount of Estimated Revenues & Credits	\$2,520,908	\$2,520,908
Estimated Amount of Taxes to be Raised	\$2,712,778	\$2,719,562



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$5,240,470
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)	\$5,240,470
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$524,047
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)	\$5,764,517