



New Hampshire  
Department of  
Revenue Administration

2018  
MS-737

Proposed Budget

Sutton

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: February 21, 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
Robert L DeFelice	Chair, Budget Committee	
Andrew Palmer	Budget Committee Member	
Gail Guertin	Budget Committee Member	
Steven M. Hamilton	Budget Committee Member	
Robert Wright, Jr.	EX-OFFICIO	

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	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	03	\$167,907	\$164,705	\$151,744	\$0	\$151,744	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$6,500	\$2,373	\$8,100	\$0	\$8,100	\$0
4150-4151	Financial Administration	03	\$90,467	\$81,800	\$92,444	\$0	\$92,444	\$0
4152	Revaluation of Property	03	\$12,000	\$11,450	\$14,000	\$0	\$14,000	\$0
4153	Legal Expense	03	\$17,500	\$15,983	\$15,000	\$0	\$15,000	\$0
4155-4159	Personnel Administration	03	\$155,077	\$130,233	\$405,524	\$0	\$405,524	\$0
4191-4193	Planning and Zoning	03	\$49,250	\$33,019	\$47,450	\$0	\$47,450	\$0
4194	General Government Buildings	03	\$26,500	\$21,548	\$32,700	\$0	\$32,700	\$0
4195	Cemeteries	03	\$14,000	\$12,225	\$14,000	\$0	\$14,000	\$0
4196	Insurance	03	\$67,800	\$63,550	\$63,800	\$0	\$63,800	\$0
4197	Advertising and Regional Association	03	\$2,033	\$2,033	\$2,126	\$0	\$2,126	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$609,034	\$538,919	\$846,888	\$0	\$846,888	\$0
<b>Public Safety</b>								
4210-4214	Police	03	\$447,119	\$363,568	\$316,816	\$0	\$316,816	\$0
4215-4219	Ambulance	03	\$74,718	\$74,518	\$76,534	\$0	\$76,534	\$0
4220-4229	Fire	03	\$103,992	\$54,703	\$56,325	\$0	\$56,325	\$0
4240-4249	Building Inspection	03	\$7,800	\$7,443	\$8,500	\$0	\$8,500	\$0
4290-4298	Emergency Management	03	\$1,300	\$300	\$1,300	\$0	\$1,300	\$0
4299	Other (Including Communications)	03	\$22,842	\$22,843	\$24,848	\$0	\$24,848	\$0
Public Safety Subtotal			\$657,771	\$523,375	\$484,323	\$0	\$484,323	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$779,106	\$622,996	\$553,450	\$0	\$553,450	\$0
4313	Bridges	03	\$3,000	\$2,222	\$3,000	\$0	\$3,000	\$0
4316	Street Lighting	03	\$7,500	\$7,144	\$7,500	\$0	\$7,500	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$789,606</b>	<b>\$632,362</b>	<b>\$563,950</b>	<b>\$0</b>	<b>\$563,950</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration	03	\$153,500	\$133,454	\$157,000	\$0	\$157,000	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$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
<b>Sanitation Subtotal</b>			<b>\$153,500</b>	<b>\$133,454</b>	<b>\$157,000</b>	<b>\$0</b>	<b>\$157,000</b>	<b>\$0</b>
<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
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<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
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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**Appropriations**

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<b>Health</b>								
4411	Administration	03	\$2,250	\$1,702	\$2,250	\$0	\$2,250	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$5,095	\$5,095	\$5,095	\$0	\$5,095	\$0
<b>Health Subtotal</b>			<b>\$7,345</b>	<b>\$6,797</b>	<b>\$7,345</b>	<b>\$0</b>	<b>\$7,345</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	03	\$30,902	\$16,590	\$30,902	\$0	\$30,902	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$30,902</b>	<b>\$16,590</b>	<b>\$30,902</b>	<b>\$0</b>	<b>\$30,902</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	03	\$0	\$0	\$3,000	\$0	\$3,000	\$0
4550-4559	Library	03	\$42,249	\$34,871	\$42,249	\$0	\$42,249	\$0
4583	Patriotic Purposes	03	\$1,000	\$872	\$1,000	\$0	\$1,000	\$0
4589	Other Culture and Recreation	03	\$13,963	\$13,051	\$10,963	\$0	\$10,963	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$57,212</b>	<b>\$48,794</b>	<b>\$57,212</b>	<b>\$0</b>	<b>\$57,212</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$3,232	\$1,538	\$0	\$0	\$0	\$0
4619	Other Conservation	03	\$0	\$0	\$5,532	\$0	\$5,532	\$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>\$3,232</b>	<b>\$1,538</b>	<b>\$5,532</b>	<b>\$0</b>	<b>\$5,532</b>	<b>\$0</b>



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<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	03	\$43,364	\$43,365	\$44,650	\$0	\$44,650	\$0
4721	Long Term Bonds and Notes - Interest	03	\$19,927	\$19,928	\$28,644	\$0	\$28,644	\$0
4723	Tax Anticipation Notes - Interest	03	\$1,750	\$894	\$2,000	\$0	\$2,000	\$0
4790-4799	Other Debt Service	03	\$1,500	\$49	\$1,500	\$0	\$1,500	\$0
<b>Debt Service Subtotal</b>			<b>\$66,541</b>	<b>\$64,236</b>	<b>\$76,794</b>	<b>\$0</b>	<b>\$76,794</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$307,000	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$307,000</b>	<b>\$0</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	\$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>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>			<b>\$2,682,143</b>	<b>\$1,966,065</b>	<b>\$2,229,946</b>	<b>\$0</b>	<b>\$2,229,946</b>	<b>\$0</b>



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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
4902	Machinery, Vehicles, and Equipment	08	\$0	\$0	\$150,000	\$0	\$150,000	\$0
	Purpose: Plow Dump Truck							
4903	Buildings	02	\$0	\$0	\$800,000	\$0	\$800,000	\$0
	Purpose: Fire Department Addition							
4915	To Capital Reserve Fund	04	\$0	\$0	\$340,125	\$0	\$340,125	\$0
	Purpose: Appropriate to Capital Reserves							
4915	To Capital Reserve Fund	05	\$0	\$0	\$30,000	\$0	\$30,000	\$0
	Purpose: Gravel Roads - Establish CR							
4915	To Capital Reserve Fund	06	\$0	\$0	\$100,000	\$0	\$100,000	\$0
	Purpose: Blacktop Road Upgrade Capital Reserve							
4915	To Capital Reserve Fund	07	\$0	\$0	\$8,000	\$0	\$8,000	\$0
	Purpose: Computer Equipment Establish Capital Reserve							
4915	To Capital Reserve Fund	09	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000
	Purpose: Tree Maintenance							
4915	To Capital Reserve Fund	10	\$0	\$0	\$10,000	\$0	\$0	\$10,000
	Purpose: Tire Capital Reserve Fund							
4915	To Capital Reserve Fund	11	\$0	\$0	\$5,000	\$0	\$0	\$5,000
	Purpose: Chipper Capital Reserve Fund							
4915	To Capital Reserve Fund	12	\$0	\$0	\$5,000	\$0	\$5,000	\$0
	Purpose: Welfare Capital Reserve Fund							
4915	To Capital Reserve Fund	13	\$0	\$0	\$1,000	\$0	\$1,000	\$0
	Purpose: Town Hall Facility							
Total Proposed Special Articles			\$0	\$0	\$1,459,125	\$0	\$1,444,125	\$25,000



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**Individual 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)
4150-4151	Financial Administration	14	\$0	\$0	\$21,000	\$0	\$21,000	\$0
<i>Purpose: Town Clerk/Tax Collector software conversion and a</i>								
<b>Total Proposed Individual Articles</b>			<b>\$0</b>	<b>\$0</b>	<b>\$21,000</b>	<b>\$0</b>	<b>\$21,000</b>	<b>\$0</b>



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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		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$47,380	\$25,000	\$25,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	03	\$8	\$8	\$8
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$45,154	\$30,000	\$30,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$92,542</b>	<b>\$55,008</b>	<b>\$55,008</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$380,411	\$300,000	\$300,000
3230	Building Permits	03	\$4,890	\$5,000	\$5,000
3290	Other Licenses, Permits, and Fees		\$0	\$0	\$0
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$385,301</b>	<b>\$305,000</b>	<b>\$305,000</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$95,311	\$95,000	\$95,000
3353	Highway Block Grant	03	\$111,486	\$111,000	\$111,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$24	\$24	\$24
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$206,821</b>	<b>\$206,024</b>	<b>\$206,024</b>





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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>					
3401-3406	Income from Departments	03	\$41,745	\$35,000	\$35,000
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$41,745</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	03	\$48,562	\$15,000	\$15,000
3502	Interest on Investments	03	\$10,051	\$1,000	\$1,000
3503-3509	Other	03	\$653	\$500	\$500
<b>Miscellaneous Revenues Subtotal</b>			<b>\$59,266</b>	<b>\$16,500</b>	<b>\$16,500</b>
<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	08, 02	\$275,000	\$470,000	\$470,000
3916	From Trust and Fiduciary Funds		\$263	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$275,263</b>	<b>\$470,000</b>	<b>\$470,000</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	02	\$0	\$480,000	\$480,000
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>\$480,000</b>	<b>\$480,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$1,060,938</b>	<b>\$1,567,532</b>	<b>\$1,567,532</b>



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**Budget Summary**

<b>Item</b>	<b>Prior Year</b>	<b>Selectmen's Ensuing FY (Recommended)</b>	<b>Budget Committee's Ensuing FY (Recommended)</b>
Operating Budget Appropriations	\$2,197,476	\$2,229,946	\$2,229,946
Special Warrant Articles	\$635,750	\$1,459,125	\$1,444,125
Individual Warrant Articles	\$234,667	\$21,000	\$21,000
Total Appropriations	\$3,067,893	\$3,710,071	\$3,695,071
Less Amount of Estimated Revenues & Credits	\$1,138,940	\$1,567,532	\$1,567,532
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$1,928,953</b>	<b>\$2,142,539</b>	<b>\$2,127,539</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$3,695,071</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$44,650
3. Interest: Long-Term Bonds & Notes	\$28,644
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> )	\$73,294
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$3,621,777</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$362,178
<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: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	<b>\$4,057,249</b>