



Proposed Budget

**Boscawen**

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: Feb. 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.

Name	Position	Signature
LORRIE J. CAREY	Chair	
MATTHEW T. BURDICK	Member	
PAUL R. DICKEY	Member	

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	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2022	ending 12/31/2023
			12/31/2022	12/31/2022	(Recommended)	(Not Recommended)
<b>General Government</b>						
4130-4139	Executive	06	\$185,723	\$190,132	\$199,967	\$0
4140-4149	Election, Registration, and Vital Statistics	06	\$98,413	\$106,577	\$102,057	\$0
4150-4151	Financial Administration	06	\$166,512	\$171,161	\$180,261	\$0
4152	Revaluation of Property	06	\$58,216	\$77,242	\$93,467	\$0
4153	Legal Expense	06	\$44,912	\$45,000	\$50,000	\$0
4155-4159	Personnel Administration	06	\$847,628	\$918,122	\$1,056,278	\$0
4191-4193	Planning and Zoning	06	\$124,782	\$137,980	\$137,132	\$0
4194	General Government Buildings	06	\$153,619	\$202,927	\$205,040	\$0
4195	Cemeteries	06	\$1,874	\$3,000	\$3,000	\$0
4196	Insurance	06	\$39,020	\$39,021	\$50,706	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$33,000	\$0	\$0
<b>General Government Subtotal</b>			<b>\$1,720,699</b>	<b>\$1,924,162</b>	<b>\$2,077,908</b>	<b>\$0</b>
<b>Public Safety</b>						
4210-4214	Police	06	\$649,413	\$673,812	\$760,448	\$0
4215-4219	Ambulance	06	\$231,660	\$231,660	\$250,192	\$0
4220-4229	Fire	06	\$191,576	\$209,417	\$207,417	\$0
4240-4249	Building Inspection	06	\$1,470	\$3,600	\$2,100	\$0
4290-4298	Emergency Management	06	\$8,715	\$15,574	\$11,946	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$1,082,834</b>	<b>\$1,134,063</b>	<b>\$1,232,103</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	06	\$466,319	\$599,354	\$580,264	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	06	\$19,738	\$24,000	\$36,000	\$0
4319	Other	06	\$3,587	\$5,800	\$5,800	\$0
<b>Highways and Streets Subtotal</b>			<b>\$489,644</b>	<b>\$629,154</b>	<b>\$622,064</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2023	
			12/31/2022	12/31/2022	(Recommended)	(Not Recommended)
<b>Sanitation</b>						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	06	\$210,782	\$235,853	\$257,819	\$0
4325	Solid Waste Cleanup	06	\$22,091	\$23,000	\$17,000	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation	06	\$48,000	\$56,000	\$90,420	\$0
<b>Sanitation Subtotal</b>			<b>\$280,873</b>	<b>\$314,853</b>	<b>\$365,239</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>						
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
<b>Water Distribution and Treatment Subtotal</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
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>						
4411	Administration	06	\$8,080	\$8,480	\$8,803	\$0
4414	Pest Control	06	\$500	\$500	\$250	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$100	\$100	\$0	\$0
<b>Health Subtotal</b>			<b>\$8,680</b>	<b>\$9,080</b>	<b>\$9,053</b>	<b>\$0</b>
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance	06	\$49,239	\$56,376	\$65,413	\$0
4444	Intergovernmental Welfare Payments		\$8,100	\$8,100	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$57,339</b>	<b>\$64,476</b>	<b>\$65,413</b>	<b>\$0</b>
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	06	\$23,843	\$28,000	\$33,208	\$0
4550-4559	Library	06	\$106,603	\$106,603	\$107,156	\$0
4583	Patriotic Purposes		\$5,523	\$5,750	\$0	\$0
4589	Other Culture and Recreation		\$6,500	\$6,500	\$0	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$142,469</b>	<b>\$146,853</b>	<b>\$140,364</b>	<b>\$0</b>



**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)
<b>Conservation and Development</b>							
4611-4612	Administration and Purchasing of Natural Resources	06	\$1,029	\$2,200	\$2,200	\$2,200	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	06	\$250	\$2,250	\$2,250	\$2,250	\$0
<b>Conservation and Development Subtotal</b>			<b>\$1,279</b>	<b>\$4,450</b>	<b>\$4,450</b>	<b>\$4,450</b>	<b>\$0</b>
<b>Debt Service</b>							
4711	Long Term Bonds and Notes - Principal	06	\$120,000	\$120,000	\$59,000	\$59,000	\$0
4721	Long Term Bonds and Notes - Interest	06	\$30,850	\$30,850	\$25,450	\$25,450	\$0
4723	Tax Anticipation Notes - Interest	06	\$0	\$0	\$2,000	\$2,000	\$0
4790-4799	Other Debt Service	06	\$0	\$0	\$10,224	\$10,224	\$0
<b>Debt Service Subtotal</b>			<b>\$150,850</b>	<b>\$150,850</b>	<b>\$96,674</b>	<b>\$96,674</b>	<b>\$0</b>
<b>Capital Outlay</b>							
4901	Land		\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$182,524	\$123,100	\$0	\$0	\$0
4903	Buildings		\$90,116	\$38,000	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$62,505	\$48,530	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$335,145</b>	<b>\$209,630</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
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	06	\$0	\$250,000	\$250,000	\$250,000	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$4,863,268</b>	<b>\$0</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2023	
			(Recommended)	(Not Recommended)
4909	Improvements Other than Buildings	05	\$6,500,000	\$0
		<i>Purpose: To Authorize Long Term Borrowing for Sewer Project</i>		
4915	To Capital Reserve Fund	07	\$351,000	\$0
		<i>Purpose: To Contribute to Town Capital Reserve Funds</i>		
4915	To Capital Reserve Fund	08	\$50,000	\$0
		<i>Purpose: To Establish King Street Improvements CRF</i>		
4915	To Capital Reserve Fund	09	\$5,000	\$0
		<i>Purpose: To Establish Parks and Recreation CRF</i>		
<b>Total Proposed Special Articles</b>			<b>\$6,906,000</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2023	
			(Recommended)	(Not Recommended)
4194	General Government Buildings	19	\$0	\$12,120
	<i>Purpose: To Complete Town Hall Assessment Study</i>			
4199	Other General Government	23	\$33,000	\$0
	<i>Purpose: To Establish a Contingency Fund</i>			
4415-4419	Health Agencies, Hospitals, and Other	25	\$100	\$0
	<i>Purpose: To Contribute to the American Red Cross</i>			
4444	Intergovernmental Welfare Payments	24	\$500	\$0
	<i>Purpose: To Contribute to Court Appointed Special Advocates</i>			
4444	Intergovernmental Welfare Payments	26	\$7,600	\$0
	<i>Purpose: To Contribute to Community Action Program</i>			
4589	Other Culture and Recreation	27	\$6,600	\$0
	<i>Purpose: To Contribute to Boscawen Historical Society</i>			
<b>Total Proposed Individual Articles</b>			<b>\$47,800</b>	<b>\$12,120</b>



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		\$23,155	\$5,834	\$0
3186	Payment in Lieu of Taxes	06	\$217,280	\$125,000	\$125,350
3187	Excavation Tax		\$8,777	\$8,777	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	06	\$40,130	\$42,000	\$35,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$289,342</b>	<b>\$181,611</b>	<b>\$160,350</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	06	\$764,658	\$610,000	\$712,500
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	06	\$17,599	\$15,500	\$15,000
3311-3319	From Federal Government		\$0	\$8,000	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$782,257</b>	<b>\$633,500</b>	<b>\$727,500</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$347,306	\$175,000	\$175,000
3353	Highway Block Grant	06	\$85,476	\$158,312	\$80,000
3354	Water Pollution Grant	06	\$25,995	\$20,000	\$20,000
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	06	\$392	\$392	\$350
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	06	\$10,851	\$96	\$100
3379	From Other Governments		\$0	\$49,750	\$0
<b>State Sources Subtotal</b>			<b>\$470,020</b>	<b>\$403,550</b>	<b>\$275,450</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	06	\$34,773	\$26,000	\$40,600
3409	Other Charges		\$1,345	\$100	\$0
<b>Charges for Services Subtotal</b>			<b>\$36,118</b>	<b>\$26,100</b>	<b>\$40,600</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$40,361	\$0	\$0
3502	Interest on Investments	06	\$15,508	\$4,000	\$12,000
3503-3509	Other		\$9,726	\$6,200	\$0
<b>Miscellaneous Revenues Subtotal</b>			<b>\$65,595</b>	<b>\$10,200</b>	<b>\$12,000</b>



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		\$31,004	\$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)	06	\$0	\$250,000	\$250,000
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$206,326	\$160,061	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$237,330</b>	<b>\$410,061</b>	<b>\$250,000</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	05	\$0	\$0	\$6,500,000
9998	Amount Voted from Fund Balance	23	\$0	\$0	\$33,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$6,533,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$1,880,662</b>	<b>\$1,665,022</b>	<b>\$7,998,900</b>





**Budget Summary**

<b>Item</b>	<b>Period ending 12/31/2023</b>
Operating Budget Appropriations	\$4,863,268
Special Warrant Articles	\$6,906,000
Individual Warrant Articles	\$47,800
<b>Total Appropriations</b>	<b>\$11,817,068</b>
Less Amount of Estimated Revenues & Credits	\$7,998,900
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$3,818,168</b>