



Proposed Budget

Northfield

For the period beginning January 1, 2022 and ending December 31, 2022

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: February 18, 2022

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
Mark R. Hubbell	Selectman	<i>Mark R. Hubbell</i>
Morris Boudreau	vice chair	<i>Morris Boudreau</i>
SCOTT HASHINS	member	<i>Scott Hashins</i>
CARL BARTLETT	MEMBER	<i>Carl Bartlett</i>
Amy O'Hara	Member	<i>Amy O'Hara</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

2022
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	15	\$308,983	\$338,638	\$345,658	\$0	\$357,309	\$0
4140-4149	Election, Registration, and Vital Statistics	15	\$166,959	\$164,071	\$187,673	\$0	\$187,673	\$0
4150-4151	Financial Administration	15	\$111,100	\$106,344	\$94,997	\$0	\$94,997	\$0
4152	Revaluation of Property	15	\$41,258	\$36,310	\$47,500	\$0	\$47,500	\$0
4153	Legal Expense	15	\$11,245	\$11,000	\$12,000	\$0	\$12,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	15	\$13,425	\$14,564	\$13,967	\$0	\$13,967	\$0
4194	General Government Buildings	15	\$25,105	\$26,151	\$20,890	\$0	\$20,890	\$0
4195	Cemeteries	15	\$6,000	\$6,001	\$6,001	\$0	\$6,001	\$0
4196	Insurance	15	\$80,113	\$80,113	\$87,763	\$0	\$87,763	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$764,188	\$783,192	\$816,449	\$0	\$828,100	\$0
Public Safety								
4210-4214	Police	15	\$1,091,959	\$1,054,475	\$1,101,962	\$0	\$1,101,962	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	15	\$43,000	\$43,001	\$44,089	\$0	\$44,089	\$0
4240-4249	Building Inspection	15	\$18,453	\$18,837	\$20,287	\$0	\$20,287	\$0
4290-4298	Emergency Management	15	\$4,000	\$1	\$1	\$0	\$1	\$0
4299	Other (Including Communications)	15	\$24,212	\$57,439	\$1	\$0	\$64,287	\$0
Public Safety Subtotal			\$1,181,624	\$1,173,753	\$1,166,340	\$0	\$1,230,626	\$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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Department of
Revenue Administration

2022
MS-737

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Highways and Streets								
4311	Administration	15	\$546,796	\$737,736	\$735,268	\$0	\$735,268	\$0
4312	Highways and Streets	15	\$334,254	\$254,502	\$261,100	\$0	\$261,100	\$0
4313	Bridges	15	\$0	\$1	\$1	\$0	\$1	\$0
4316	Street Lighting	15	\$9,897	\$15,000	\$10,000	\$0	\$10,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$890,947	\$1,007,239	\$1,006,369	\$0	\$1,006,369	\$0
Sanitation								
4321	Administration	15	\$25,495	\$28,298	\$30,590	\$0	\$30,590	\$0
4323	Solid Waste Collection	15	\$156,055	\$179,120	\$172,150	\$0	\$172,150	\$0
4324	Solid Waste Disposal	15	\$114,193	\$157,615	\$120,000	\$0	\$120,000	\$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			\$295,743	\$365,033	\$322,740	\$0	\$322,740	\$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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2022
MS-737

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Health								
4411	Administration		\$72	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	15	\$10,950	\$10,950	\$10,950	\$0	\$10,950	\$0
4415-4419	Health Agencies, Hospitals, and Other	15	\$8,577	\$19,500	\$12,000	\$0	\$12,000	\$0
Health Subtotal			\$19,599	\$30,450	\$22,950	\$0	\$22,950	\$0
Welfare								
4441-4442	Administration and Direct Assistance	15	\$20,590	\$20,388	\$20,388	\$0	\$20,388	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	15	\$7,698	\$27,910	\$27,910	\$0	\$27,910	\$0
Welfare Subtotal			\$28,288	\$48,298	\$48,298	\$0	\$48,298	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	15	\$9,096	\$9,000	\$12,000	\$0	\$12,000	\$0
4550-4559	Library	15	\$131,950	\$131,950	\$131,950	\$0	\$131,950	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	15	\$52,750	\$74,750	\$72,750	\$0	\$72,750	\$0
Culture and Recreation Subtotal			\$193,796	\$215,700	\$216,700	\$0	\$216,700	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	15	\$871	\$1,850	\$1,600	\$0	\$1,600	\$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	15	\$0	\$1	\$5,000	\$0	\$5,000	\$0
Conservation and Development Subtotal			\$871	\$1,851	\$6,600	\$0	\$6,600	\$0



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2022
MS-737

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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	15	\$528	\$10,000	\$2,000	\$0	\$2,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$528	\$10,000	\$2,000	\$0	\$2,000	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$196,132	\$207,000	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$516,000	\$518,500	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$712,132	\$725,500	\$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					\$3,608,446	\$0	\$3,684,383	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (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
4140-4149	Election, Registration, and Vital Statistics	16	\$0	\$15,000	\$0	\$15,000
		<i>Purpose: Petition Warrant</i>				
4152	Revaluation of Property	09	\$23,000	\$0	\$23,000	\$0
		<i>Purpose: To use Revaluation CR Fund</i>				
4312	Highways and Streets	05	\$564,000	\$0	\$564,000	\$0
		<i>Purpose: Withdraw from Fund to pay for Road Projects</i>				
4902	Machinery, Vehicles, and Equipment	12	\$2,500	\$0	\$2,500	\$0
		<i>Purpose: Withdraw from Computer CR Fund</i>				
4902	Machinery, Vehicles, and Equipment	14	\$60,000	\$0	\$60,000	\$0
		<i>Purpose: Withdraw for Police Cruiser</i>				
4915	To Capital Reserve Fund	04	\$300,000	\$0	\$300,000	\$0
		<i>Purpose: Add to RBR-CR Fund</i>				
4915	To Capital Reserve Fund	06	\$85,000	\$0	\$85,000	\$0
		<i>Purpose: Add to Highway Equipment CR Fund</i>				
4915	To Capital Reserve Fund	08	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Add to Revaluation CR Fund</i>				
4915	To Capital Reserve Fund	11	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Add to Computer Replacement CR Fund</i>				
4915	To Capital Reserve Fund	13	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: To Add to Police Cruiser CR Fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	10	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Add to Cemetery Expendable TF</i>				
Total Proposed Special Articles			\$1,084,500	\$15,000	\$1,084,500	\$15,000



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
4902	Machinery, Vehicles, and Equipment	07	\$110,168	\$0	\$110,168	\$0
<i>Purpose: Payoff Lease Agreement</i>						
Total Proposed Individual Articles			\$110,168	\$0	\$110,168	\$0



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2022
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Taxes					
3120	Land Use Change Tax - General Fund	15	\$34,596	\$5,000	\$5,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	15	\$6,618	\$10,000	\$10,000
3186	Payment in Lieu of Taxes	15	\$82,709	\$80,000	\$80,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	15	\$51,239	\$50,000	\$50,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$175,162	\$145,000	\$145,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	15	\$2,425	\$33,000	\$33,000
3220	Motor Vehicle Permit Fees	15	\$1,096,806	\$1,009,100	\$1,009,100
3230	Building Permits	15	\$27,833	\$15,000	\$15,000
3290	Other Licenses, Permits, and Fees	15	\$17,618	\$10,500	\$10,500
3311-3319	From Federal Government		\$4,000	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,148,682	\$1,067,600	\$1,067,600
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	15	\$359,274	\$260,000	\$260,000
3353	Highway Block Grant	15	\$102	\$1	\$1
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)		\$258,688	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$618,064	\$260,001	\$260,001



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Charges for Services					
3401-3406	Income from Departments	15	\$44,066	\$32,200	\$32,200
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$44,066	\$32,200	\$32,200
Miscellaneous Revenues					
3501	Sale of Municipal Property	15	\$60,446	\$50,000	\$50,000
3502	Interest on Investments	15	\$1,574	\$1,000	\$1,000
3503-3509	Other	15	\$33,854	\$1,500	\$1,500
Miscellaneous Revenues Subtotal			\$95,874	\$52,500	\$52,500
Interfund Operating Transfers In					
3912	From Special Revenue Funds	14	\$120,000	\$20,000	\$20,000
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	12, 14, 05, 09	\$538,284	\$365,500	\$365,500
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$658,284	\$385,500	\$385,500
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	07	\$42,000	\$110,168	\$110,168
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$42,000	\$110,168	\$110,168
Total Estimated Revenues and Credits			\$2,782,132	\$2,052,969	\$2,052,969



Budget Summary

Item	Selectmen's Period ending 12/31/2022 (Recommended)	Budget Committee's Period ending 12/31/2022 (Recommended)
Operating Budget Appropriations	\$3,608,446	\$3,684,383
Special Warrant Articles	\$1,084,500	\$1,084,500
Individual Warrant Articles	\$110,168	\$110,168
Total Appropriations	\$4,803,114	\$4,879,051
Less Amount of Estimated Revenues & Credits	\$2,052,969	\$2,052,969
Estimated Amount of Taxes to be Raised	\$2,750,145	\$2,826,082



Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,879,051
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 (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$4,879,051
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$487,905
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: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$5,366,956