



2019

MS-737

Proposed Budget

Gorham

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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
Diane Bouthot	Chairman	<i>Diane Bouthot</i>
Doug Gralenski	Vice-Chairman	<i>Doug Gralenski</i>
Abigail Evankow	Member	<i>Abigail Evankow</i>
Daniel McCrum	Member	<i>Daniel McCrum</i>
Mary White	Member	<i>Mary White</i>
Lee Carroll	Member	<i>Lee Carroll</i>
Jesse McCreedy	Member	<i>Jesse McCreedy</i>
Robert Demers	Member	<i>Robert Demers</i>
Judith LeBlanc	Selectmen's Representative	<i>Judith LeBlanc</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	02	\$112,745	\$108,080	\$119,876	\$0	\$119,876	\$0
4140-4149	Election, Registration, and Vital Statistics	02	\$65,624	\$67,468	\$59,113	\$0	\$59,113	\$0
4150-4151	Financial Administration	02	\$245,539	\$265,203	\$258,672	\$0	\$258,672	\$0
4152	Revaluation of Property	02	\$128,826	\$99,730	\$133,591	\$0	\$133,591	\$0
4153	Legal Expense	02	\$45,168	\$60,000	\$60,000	\$0	\$60,000	\$0
4155-4159	Personnel Administration	02	\$168	\$1,150	\$1,150	\$0	\$1,150	\$0
4191-4193	Planning and Zoning	02	\$6,154	\$13,298	\$8,860	\$0	\$8,860	\$0
4194	General Government Buildings	02	\$75,206	\$70,943	\$76,467	\$0	\$76,467	\$0
4195	Cemeteries	02	\$33,519	\$33,691	\$34,614	\$0	\$34,614	\$0
4196	Insurance	02	\$49,287	\$50,581	\$43,931	\$0	\$43,931	\$0
4197	Advertising and Regional Association	02	\$4,738	\$5,163	\$5,356	\$0	\$5,356	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$766,974	\$775,307	\$801,630	\$0	\$801,630	\$0
Public Safety								
4210-4214	Police	02	\$630,032	\$697,174	\$660,745	\$0	\$660,745	\$0
4215-4219	Ambulance	02	\$366,983	\$381,389	\$400,931	\$0	\$400,931	\$0
4220-4229	Fire	02	\$136,504	\$161,913	\$155,076	\$0	\$155,076	\$0
4240-4249	Building Inspection	02	\$9,867	\$14,308	\$16,525	\$0	\$16,525	\$0
4290-4298	Emergency Management	02	\$4,841	\$8,696	\$7,298	\$0	\$7,298	\$0
4299	Other (Including Communications)	02	\$244,114	\$252,009	\$273,940	\$0	\$273,940	\$0
Public Safety Subtotal			\$1,392,341	\$1,515,489	\$1,514,515	\$0	\$1,514,515	\$0



Appropriations

Airport/Aviation Center							
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0
Highways and Streets							
4311	Administration	02	\$740,125	\$785,363	\$808,940	\$0	\$808,940
4312	Highways and Streets		\$104,128	\$352,000	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$43,691	\$46,000	\$27,600	\$0	\$27,600
4319	Other	02	\$36,896	\$34,000	\$34,000	\$0	\$34,000
Highways and Streets Subtotal			\$924,840	\$1,217,363	\$870,540	\$0	\$870,540
Sanitation							
4321	Administration		\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	02	\$362,268	\$365,741	\$373,530	\$0	\$373,530
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$362,268	\$365,741	\$373,530	\$0	\$373,530
Water Distribution and Treatment							
4331	Administration		\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0
Electric							
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0
Health							
4411	Administration		\$0	\$0	\$0	\$0	\$0
4414	Pest Control	02	\$1,238	\$1,950	\$1,950	\$0	\$1,950
4415-4419	Health Agencies, Hospitals, and Other		\$21,219	\$25,395	\$0	\$0	\$0
Health Subtotal			\$22,457	\$27,345	\$1,950	\$0	\$1,950



Appropriations

Welfare									
4441-4442	Administration and Direct Assistance	02	\$8,089	\$25,544	\$25,544	\$0	\$25,544	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$8,089	\$25,544	\$25,544	\$0	\$25,544	\$0	\$0
Culture and Recreation									
4520-4529	Parks and Recreation	02	\$166,759	\$178,418	\$181,696	\$0	\$181,696	\$0	\$0
4550-4559	Library	05	\$161,895	\$161,895	\$161,895	\$0	\$161,895	\$0	\$0
4583	Patriotic Purposes	02	\$4,856	\$5,306	\$8,941	\$0	\$8,941	\$0	\$0
4589	Other Culture and Recreation		\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$337,510	\$349,619	\$352,532	\$0	\$352,532	\$0	\$0
Conservation and Development									
4611-4612	Administration and Purchasing of Natural Resources	02	\$0	\$500	\$500	\$0	\$500	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$500	\$500	\$0	\$500	\$0	\$0
Debt Service									
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	02	\$275	\$2,000	\$2,000	\$0	\$2,000	\$0	\$0
4790-4799	Other Debt Service	02	\$42,469	\$95,125	\$54,092	\$0	\$54,092	\$0	\$0
	Debt Service Subtotal		\$42,744	\$97,125	\$56,092	\$0	\$56,092	\$0	\$0
Capital Outlay									
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out									
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	03	\$472,472	\$472,472	\$479,295	\$0	\$479,295	\$0	\$0
4914W	To Proprietary Fund - Water	04	\$511,978	\$511,978	\$517,945	\$0	\$517,945	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$37,900	\$37,900	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$1,022,350	\$1,022,350	\$997,240	\$0	\$997,240	\$0	\$0
	Total Operating Budget Appropriations			\$4,994,073	\$0	\$0	\$4,994,073	\$0	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (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
4415-4419	Health Agencies, Hospitals, and Other	32	\$17,500	\$0	\$17,500	\$0
	Purpose: to support Androskoggin Valley Home Care Services					
4415-4419	Health Agencies, Hospitals, and Other	33	\$2,895	\$0	\$2,895	\$0
	Purpose: for support of Northern Human Services					
4415-4419	Health Agencies, Hospitals, and Other	40	\$5,000	\$0	\$5,000	\$0
	Purpose: to support North Country Home Health					
4583	Patriotic Purposes	31	\$10,000	\$0	\$10,000	\$0
	Purpose: to support the 4th of July Committee					
4589	Other Culture and Recreation	36	\$4,000	\$0	\$4,000	\$0
	Purpose: to support the Gorham Historical Society					
4902	Machinery, Vehicles, and Equipment	11	\$21,000	\$0	\$21,000	\$0
	Purpose: Telephone System Upgrade					
4915	To Capital Reserve Fund	06	\$10,000	\$0	\$10,000	\$0
	Purpose: To add to the Library Maintenance CRF					
4915	To Capital Reserve Fund	15	\$39,000	\$0	\$39,000	\$0
	Purpose: to add to the Fire Truck CRF					
4915	To Capital Reserve Fund	16	\$361,500	\$0	\$361,500	\$0
	Purpose: to add to the Town Building Purchase & Repairs Cap					
4915	To Capital Reserve Fund	17	\$25,000	\$0	\$25,000	\$0
	Purpose: to add to the Ambulance Capital Reserve Fund					
4915	To Capital Reserve Fund	18	\$110,000	\$0	\$110,000	\$0
	Purpose: to add to the Highway Heavy Equipment Capital Rese					
4915	To Capital Reserve Fund	19	\$10,000	\$0	\$10,000	\$0
	Purpose: to add to the Sanitation/Recycling Capital Reserve					
4915	To Capital Reserve Fund	20	\$15,000	\$0	\$15,000	\$0
	Purpose: To add to the Fire Equipment Capital Reserve Fund					
4915	To Capital Reserve Fund	21	\$868	\$0	\$868	\$0



Special Warrant Articles

Purpose: to be added to the Medallion Opera House Capital R

4915	To Capital Reserve Fund	22	\$35,000	\$0	\$35,000	\$0
4915	To Capital Reserve Fund	23	\$10,000	\$0	\$10,000	\$0
4915	To Capital Reserve Fund	24	\$2,500	\$0	\$2,500	\$0
4915	To Capital Reserve Fund	25	\$30,000	\$0	\$30,000	\$0
4915	To Capital Reserve Fund	26	\$5,000	\$0	\$5,000	\$0
4915	To Capital Reserve Fund	27	\$38,000	\$0	\$38,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	12	\$52,662	\$0	\$52,662	\$0
4916	To Expendable Trusts/Fiduciary Funds	13	\$24,194	\$0	\$24,194	\$0
4916	To Expendable Trusts/Fiduciary Funds	28	\$25,000	\$0	\$25,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	29	\$2,000	\$0	\$2,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	30	\$3,000	\$0	\$3,000	\$0
4919	To Agency Funds	34	\$13,400	\$0	\$13,400	\$0
4919	To Agency Funds	35	\$4,500	\$0	\$4,500	\$0
4919	To Agency Funds	37	\$15,000	\$0	\$15,000	\$0
4919	To Agency Funds	38	\$2,000	\$0	\$2,000	\$0
4919	To Agency Funds	39	\$3,000	\$0	\$3,000	\$0
Total Proposed Special Articles			\$897,019	\$0	\$897,019	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
4312	Highways and Streets	10	\$80,000	\$0	\$80,000	\$0
Purpose: To fund Asphalt Repaving & Curbing projects.						
4329	Other Sanitation	14	\$10,000	\$0	\$10,000	\$0
Purpose: Study of curbside pickup and explore the option of						
4901	Land	09	\$40,000	\$0	\$40,000	\$0
Purpose: Grant Match for purchasing 2,005-acre lot known as						
Total Proposed Individual Articles			\$130,000	\$0	\$130,000	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$5,941	\$1,000	\$1,000
3186	Payment in Lieu of Taxes	02	\$11,604	\$11,604	\$11,604
3187	Excavation Tax	02	\$136	\$100	\$100
3189	Other Taxes	02	\$1,386	\$1,400	\$1,400
3190	Interest and Penalties on Delinquent Taxes	02	\$108,948	\$50,000	\$50,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$128,015	\$64,104	\$64,104
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	02	\$1,708	\$1,400	\$1,400
3220	Motor Vehicle Permit Fees	02	\$601,361	\$519,100	\$549,100
3230	Building Permits	02	\$13,953	\$10,000	\$10,000
3290	Other Licenses, Permits, and Fees	02	\$47,924	\$42,400	\$42,400
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$664,946	\$572,900	\$602,900
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$143,473	\$143,473	\$143,473
3353	Highway Block Grant	02	\$64,143	\$64,180	\$64,180
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)	02,04	\$36,911	\$31,286	\$31,286



Revenues

3379	From Other Governments		\$0	\$244,527	\$0	\$238,939	\$0	\$238,939
State Sources Subtotal								
Charges for Services								
3401-3406	Income from Departments	02	\$393,502		\$347,400		\$347,400	
3409	Other Charges		\$0		\$0		\$0	
				Charges for Services Subtotal	\$393,502	\$347,400	\$347,400	
Miscellaneous Revenues								
3501	Sale of Municipal Property	02	\$14,861		\$2,000		\$2,000	
3502	Interest on Investments	02	\$21,422		\$14,000		\$14,000	
3503-3509	Other	02	\$4,783		\$3,500		\$3,500	
				Miscellaneous Revenues Subtotal	\$41,066	\$19,500	\$19,500	
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)	03	\$472,472		\$479,295		\$479,295	
3914W	From Enterprise Funds: Water (Offset)	04	\$485,489		\$491,456		\$491,456	
3915	From Capital Reserve Funds		\$0		\$0		\$0	
3916	From Trust and Fiduciary Funds	02	\$12,287		\$21		\$21	
3917	From Conservation Funds		\$0		\$0		\$0	
				Interfund Operating Transfers In Subtotal	\$970,248	\$970,772	\$970,772	
Other Financing Sources								
3934	Proceeds from Long Term Bonds and Notes		\$38,732		\$0		\$0	
9998	Amount Voted from Fund Balance	21, 12, 09, 13	\$1,469		\$110,624		\$110,624	
9999	Fund Balance to Reduce Taxes		\$0		\$0		\$0	
				Other Financing Sources Subtotal	\$40,201	\$110,624	\$110,624	
				Total Estimated Revenues and Credits	\$2,482,505	\$2,324,239	\$2,354,239	



Budget Summary

Item	Period ending 12/31/2018	Selectmen's Period ending 12/31/2019 (Recommended)	Budget Committee's Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations		\$4,994,073	\$4,994,073
Special Warrant Articles	\$932,823	\$897,019	\$897,019
Individual Warrant Articles	\$179,651	\$130,000	\$130,000
Total Appropriations	\$5,938,852	\$6,021,092	\$6,021,092
Less Amount of Estimated Revenues & Credits	\$3,673,477	\$2,324,239	\$2,354,239
Estimated Amount of Taxes to be Raised	\$3,728,477	\$3,696,853	\$3,666,853



Supplemental Schedule

1. Total Recommended by Budget Committee	\$6,021,092
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$237,149
3. Interest: Long-Term Bonds & Notes	\$13,397
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$250,546
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$5,770,546
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$577,055
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)	\$6,598,147