



Proposed Budget
Brookfield

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: FEBRUARY 23, 2019

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
BRIAN ROBISCHEAU	Selectman	
RICHARD ZACHER	SELECTMAN	
RICHARD B. ALBERTO	SELECTMAN	

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 period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019	
					(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	16	\$28,403	\$34,001	\$35,272	\$0
4140-4149	Election, Registration, and Vital Statistics	16	\$22,890	\$23,465	\$21,250	\$0
4150-4151	Financial Administration	16	\$31,850	\$32,289	\$49,075	\$0
4152	Revaluation of Property	16	\$8,596	\$11,600	\$22,000	\$0
4153	Legal Expense	16	\$5,689	\$15,000	\$15,000	\$0
4155-4159	Personnel Administration	16	\$10,167	\$13,024	\$8,702	\$0
4191-4193	Planning and Zoning	16	\$2,947	\$9,301	\$10,500	\$0
4194	General Government Buildings	16	\$20,349	\$27,050	\$87,550	\$0
4195	Cemeteries	16	\$6,116	\$5,800	\$5,050	\$0
4196	Insurance	16	\$2,805	\$2,805	\$2,351	\$0
4197	Advertising and Regional Association	16	\$0	\$1	\$1	\$0
4199	Other General Government	16	\$2,518	\$2,650	\$1,760	\$0
	General Government Subtotal		\$142,330	\$176,986	\$258,511	\$0
Public Safety						
4210-4214	Police	16	\$290,848	\$290,848	\$321,584	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	16	\$2,926	\$2,902	\$1,303	\$0
4240-4249	Building Inspection	16	\$6,016	\$6,475	\$6,475	\$0
4290-4298	Emergency Management	16	\$0	\$5,000	\$5,500	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$299,790	\$305,225	\$334,862	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	16	\$197,968	\$260,000	\$210,000	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$197,968	\$260,000	\$210,000	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	16	\$64,235	\$64,235	\$81,101	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$64,235	\$64,235	\$81,101	\$0
Water Distribution and Treatment						
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
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
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
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	16	\$2,858	\$2,858	\$2,500	\$0
Health Subtotal			\$2,858	\$2,858	\$2,500	\$0
Welfare						
4441-4442	Administration and Direct Assistance	16	\$30	\$10,000	\$10,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	16	\$6,000	\$6,000	\$6,000	\$0
Welfare Subtotal			\$6,030	\$16,000	\$16,000	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	16	\$4,216	\$4,217	\$4,217	\$0
4550-4559	Library	16	\$14,000	\$14,000	\$14,000	\$0
4583	Patriotic Purposes	16	\$0	\$1	\$1	\$0
4589	Other Culture and Recreation	16	\$1,100	\$1,553	\$2,853	\$0
Culture and Recreation Subtotal			\$19,316	\$19,771	\$21,071	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	16	\$2,650	\$5,301	\$801	\$0
4619	Other Conservation		\$500	\$500	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$3,150	\$5,801	\$801	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	16	\$0	\$1	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$1	\$1	\$0
Capital Outlay						
4901	Land	16	\$30,000	\$30,000	\$30,000	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$1	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$16,750	\$16,750	\$0	\$0
Capital Outlay Subtotal			\$46,750	\$46,751	\$30,000	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$954,847	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019	
			(Recommended)	(Not Recommended)
4195	Cemeteries	12	\$6,000	\$0
		<i>Purpose: To purchase/install Veterans Memorial monuments</i>		
4199	Other General Government	11	\$10,000	\$0
		<i>Purpose: To appropriate funds from Records Preservation CRF</i>		
4589	Other Culture and Recreation	07	\$500	\$0
		<i>Purpose: To add funds to Heritage Fund</i>		
4619	Other Conservation	06	\$500	\$0
		<i>Purpose: To add funds to Conservation Fund</i>		
4909	Improvements Other than Buildings	05	\$170,000	\$0
		<i>Purpose: To appropriate funds from Town Road and Bridge CRF</i>		
4915	To Capital Reserve Fund	03	\$30,000	\$0
		<i>Purpose: Deposit funds to Moose Mountain Capital Reserve Fu</i>		
4915	To Capital Reserve Fund	04	\$80,000	\$0
		<i>Purpose: Deposit funds to Road and Bridge Repair CRF</i>		
4915	To Capital Reserve Fund	10	\$25,000	\$0
		<i>Purpose: To establish Cable/Internet CRF</i>		
4916	To Expendable Trusts/Fiduciary Funds	08	\$15,000	\$0
		<i>Purpose: To deposit funds to Town House Repair ETF</i>		
4916	To Expendable Trusts/Fiduciary Funds	09	\$2,000	\$0
		<i>Purpose: To add funds to Town Building Office Equipment ETF</i>		
Total Proposed Special Articles			\$339,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund	16	\$16,750	\$15,000	\$40,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	16	\$18,357	\$3,000	\$10,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	16	\$21,341	\$20,000	\$17,000
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$56,448	\$38,000	\$67,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	16	\$176,022	\$130,000	\$170,000
3230	Building Permits	16	\$7,697	\$4,000	\$5,000
3290	Other Licenses, Permits, and Fees	16	\$3,905	\$3,500	\$1,900
3311-3319	From Federal Government		\$0	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$187,624	\$137,500	\$176,900
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	16	\$36,534	\$36,534	\$25,000
3353	Highway Block Grant	16	\$33,458	\$33,477	\$25,000
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)	16	\$2,005	\$1,500	\$500
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$71,997	\$71,511	\$50,500
Charges for Services					
3401-3406	Income from Departments		\$950	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$950	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	16	\$339	\$300	\$300
3502	Interest on Investments	16	\$4,421	\$1,500	\$3,500
3503-3509	Other	16	\$600	\$0	\$5,000
	Miscellaneous Revenues Subtotal		\$5,360	\$1,800	\$8,800



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
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)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	05, 12, 11	\$16,750	\$96,750	\$175,565
3916	From Trust and Fiduciary Funds	16	\$0	\$0	\$82,000
3917	From Conservation Funds		\$1,000	\$1,000	\$0
Interfund Operating Transfers In Subtotal			\$17,750	\$97,750	\$257,565
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$0
Total Estimated Revenues and Credits			\$340,129	\$346,561	\$560,765



Budget Summary

Item	Period ending 12/31/2018	Period ending 12/31/2019
Operating Budget Appropriations		\$954,847
Special Warrant Articles	\$232,750	\$339,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$1,030,879	\$1,293,847
Less Amount of Estimated Revenues & Credits	\$329,000	\$560,765
Estimated Amount of Taxes to be Raised	\$701,879	\$733,082