

2019 OPERATING BUDGET AND 2020 PROPOSED OPERATING BUDGET

Accrual Basis

As of December 31, 2019

Account Number	Description	2019 Budget	2019 Actual	2019 Balance Left	2020 Warrant #	2020 Proposed Budget
REVENUE						
3110	Property Taxes					
3110.110	Property Tax		2,054,343	-2,054,343		
3110.130	Overpayment Refunds/Abatement		-2,054			
3115.100	Lien Redemptions		-3,573	3,573		
3110.150	Property Taxes - Other					
	Total Property Taxes		2,048,715	-2,048,715		
3120	Land Use Change Tax					
3120.100	Land Use Taxes	40,000	30,030	9,970		5,000
	Total Land Use Change Tax	40,000	30,030	9,970		5,000
3185	Yield/Excavation Taxes					
3185.100	Yield Taxes	10,000	4,346	5,654		8,000
	Total Yield Taxes	10,000	4,346	5,654		8,000
3189	Other Taxes	0	0			0
3190	Penalties & Interest					
3190.100	Yield Tax Interest	0	27	-27		0
3190.110	Property Tax Interest	7,000	6,730	270		7,000
3190.120	Lien Interest	10,000	10,171	-171		7,000
3190.150	Other Interest & Penalty	0	874	-874		0
	Total Penalties & Interest	17,000	17,802	-802		14,000
3220	Motor Vehicle Permit Fees					
3220.100	Motor Vehicle Permits	170,000	165,478	4,522		160,000
	Total Motor Vehicle Permit Fees	170,000	165,478	4,522		160,000
3230	Building Permits					
3230.100	Building Permits	5,000	10,711	-5,711		5,000
	Total Building Permits	5,000	10,711	-5,711		5,000
3290	Other Licenses, Permits & Fees					
3290.100	Dog Licenses	500	724	-224		500
3290.101	Dog License Fines	0	89	-89		0
3290.110	Land Fill Permits	500	430	70		2,000
3290.115	Boat Registrations	0	277	-277		50
3290.120	Other	900	520	380		500
	Total Other Licenses, Permits & Fees	1,900	2,040	-140		3,050
3292	Planning & ZBA	0	637	-637		0
3351	Shared State Revenue	0	10,242	-10,242		10,242
3352	Rooms & Meals Tax Dist.	25,000	36,775	-11,775		25,000
3353	Highway Block Grant	25,000	33,978	-8,978		25,000
3359	Other State Grant & Reimbursement	500	1,850	-1,350		500
3501	Sale of Municipal Property	300	14,403	-14,103		500

2019 OPERATING BUDGET AND 2020 PROPOSED OPERATING BUDGET

Accrual Basis

As of December 31, 2019

Account Number	Description	2019 Budget	2019 Actual	2019 Balance Left	2020 Warrant #	2020 Proposed Budget
3502	Interest on Investments	3,500	10,730	-7,230		6,000
3503	Town Owned Property-Income	0	0	0		0
3508	Contributions & Donations	0	204	-204		0
3509	Misc. Income	5,000	600	4,400		5,000
3915	Transfer from Capital Reserve					
3915.400	Road & Bridge Repair	170,000	170,000	0		75,500
3915.500	Veterans Memorial Funds	2,564	2,760	-196		0
3915.120	Records Preservation Capital Reserve Fur	3,000	3,000	0		4,000
3915.990	Town House Repairs	0	0	0		10,000
	Total Transfer from Capital Reserve	175,564	175,760	-196		89,500
3916	Transfer from Expendable Trust Funds					
	Property Revaluation	0	0	0		0
	Town Building Office Equipment	4,000	0	4,000		0
	Total Transfer from Expendable Trust F	4,000	0	4,000		0
	Transfer from Misc. Sources					
	Cemetery Maintenance & Improvement Expendable Trust Fund	0	595	-595		0
	Total Transfer from Misc. Sources	0	595	-595		0
Total Revenue		482,764	2,564,896	-2,082,132		356,792

EXPENSES

GENERAL GOVERNMENT

Account Number	Description	2019 Budget	2019 Actual	2019 Balance Left	2020 Warrant #	2020 Proposed Budget
4130	Executive					
4130.101	Selectmen's Salary	15,000	15,000	0		15,000
4130.102	Board Secretary Salary	9,200	9,463	-263		11,000
4130.200	Board Expenses	200	200	0		700
4130.203	NH Municipal - Dues	1,071	1,071	0		1,082
4130.205	Selectmen's Expenses - Education	200	130	70		200
4130.210	Office & Computer Supplies & Equipment	1,000	853	147		1,000
4130.300	Public Notices	300	82	218		200
4130.800	Town Meeting Expenses	800	827	-27		900
4130.350	Town Contracts - IT	2,500	3,782	-1,282		3,000
4130.400	Perambulation of Town Lines	1	0	1		500
4130.900	Contingency	5,000	0	5,000		5,000
	Total Executive	35,272	31,408	3,864		38,582

2019 OPERATING BUDGET AND 2020 PROPOSED OPERATING BUDGET

Accrual Basis

As of December 31, 2019

Account Number	Description	2019 Budget	2019 Actual	2019 Balance Left	2020 Warrant #	2020 Proposed Budget
4140-4149 Election, Registration & Vital Statistics						
4140	Registration, Vital Statistics					
4140.101	Salary - Town Clerk	14,000	14,000	0		14,000
4140.102	Salary - Deputy Town Clerk	1,950	1,960	-10		2,000
4140.200	Expenses	450	1,353	-903		800
4140.210	Software - Clerkworks	297	297	0		300
4140.270	Mileage	200	166	34		200
4140.310	Dues & Workshop	1,000	569	431		800
4140.350	Local IT Support	500	439	61		500
	Total Registration, Vital Statistics	18,397	18,784	-387		18,600
4141	Supervisor of the Check List					
4141.101	Salaries	2,050	1,288	762		3,100
4141.200	Expenses	50	0	50		100
4141.270	Mileage	50	44	6		100
4141.300	Public Notices	240	226	14		640
	Total Supervisors of the Check List	2,390	1,558	832		3,940
4142	Elections					
4142.101	Salaries-Moderator, Election Officials	400	426	-26		2,372
4142.200	Expenses	1	0	1		1
4142.270	Mileage	1	0	1		50
4142.300	Public Notices	1	91	-90		1
4142.310	Dues & Workshop	60	0	60		130
	Total Elections	463	517	-54		2,554
	Total Election, Registration & Vital Stat	21,250	20,859	391		25,094
4150-4157 Financial Administration						
4150	Treasurer					
4150.100	Salary - Treasurer	12,500	12,500	0		12,500
4150.200	Expenses	1,500	1,137	363		1,500
4150.210	Software	325	119	206		325
4150.310	Dues & Workshop	400	225	175		400
	Total Treasurer	14,725	13,981	744		14,725
4151	Tax Collector					
4151.100	Salary - Tax Collector	14,000	14,000	0		14,000
4151.102	Salary - Deputy Tax Collector	800	763	38		800
4151.200	Expenses	1,000	1,001	-1		1,000
4151.210	Software	1,600	1,575	25		1,600
4151.250	Tax Lien Searches	750	100	650		1,020
4151.270	Mileage	350	92	258		100
4151.310	Dues & Workshop	500	160	340		300
	Total Tax Collector	19,000	17,690	1,310		18,820

2019 OPERATING BUDGET AND 2020 PROPOSED OPERATING BUDGET

Accrual Basis

As of December 31, 2019

Account Number	Description	2019 Budget	2019 Actual	2019 Balance Left	2020 Warrant #	2020 Proposed Budget
4152	Assessor/Assessor Clerk					
4152.100	Salary - Assessor Clerk	3,500	3,312	188		3,500
4152.150	Salary - Deputy Assessor Clerk	750	0	750		750
4152.200	Expenses	300	0	300		300
4152.210	Software	2,000	1,894	106		2,000
4152.270	Mileage	100	0	100		100
4152.310	Dues & Workshop	200	20	180		200
4152.320	Tax Map Maintenance	800	800	0		800
4152.350	Assessing Contract (Rod Wood)	4,000	3,213	788		8,500
	Total Assessor/Assessor Clerk	11,650	9,239	2,411		16,150
4154	Trustee of the Trust Funds					
4154.100	Salary - Trustee of the Trust Funds	450	450	0		450
4154.200	Expenses/Dues	50	26	25		0
4154.310	Dues & Workshop	200	0	200		100
	Total Trustee of the Trust Funds	700	476	225		550
4157	Auditing					
4157.100	Audits - Town & Professional	3,000	2,603	397		3,000
	Total Auditing	3,000	2,603	397		3,000
	Total Financial Administration	49,075	43,989	5,086		53,245
4153	Legal Expenses					
4153.301	Selectmen	5,000	27,128	-22,128		5,000
4153.302	Planning Board	5,000	0	5,000		5,000
4153.303	Zoning Board	5,000	42	4,958		5,000
	Total Legal Expenses	15,000	27,170	-12,170		15,000
4170	Personnel Administration					
4170.100	Employer Portion of Payroll Taxes	8,000	6,159	1,841		8,000
4170.200	Worker's Compensation Insurance	702	605	97		1,833
	Total Personnel Administration	8,702	6,764	1,938		9,833
4191-4192	Planning & Zoning					
4191	Planning Board					
4191.100	Salary - Planning Board Secretary	6,500	647	5,853		6,500
4191.200	Expenses	750	102	648		750
4191.250	Planning & Development	1,200	0	1,200		1,200
4191.300	Public Notices	400	260	140		400
4191.310	Dues & Workshop	150	0	150		150
	Total Planning Board	9,000	1,009	7,991		9,000

2019 OPERATING BUDGET AND 2020 PROPOSED OPERATING BUDGET

Accrual Basis
As of December 31, 2019

Account Number	Description	2019 Budget	2019 Actual	2019 Balance Left	2020 Warrant #	2020 Proposed Budget
4192	Zoning Board of Adjustment					
4192.100	Salary - ZBA Administrative Asst.	400	119	281		400
4192.200	Expenses	400	72	328		400
4192.300	Public Notices	300	61	239		300
4192.310	Dues & Workshop	400	0	400		400
	Total Zoning Board of Adjustment	1,500	252	1,248		1,500
	Total Planning & Zoning	10,500	1,261	9,239		10,500
4194	General Government Buildings					
4194.100	Salary - Cleaning Personnel	1,500	1,500	0		1,500
4194.200	Expenses	250	40	210		250
4194.210	Repairs to Building & Grounds	0	1,780	-1,780		12,500
4194.230	Building Maintenance	15,000	2,453	12,547		5,000
4194.240	Shoveling Snow/Mowing	500	1,336	-836		1,000
4194.401	Propane & Electricity	7,000	6,859	141		7,000
4194.402	Telephone/Internet	1,500	1,861	-361		2,000
4194.404	Web-site Support	1,500	3,430	-1,930		1,600
4194.500	Town Owned Properties	300	0	300		300
	Total General Government Buildings	27,550	19,259	8,291		31,150
4195	Town Cemetery					
4195.200	Care of Town Cemeteries	5,050	1,938	3,112		5,500
4195.310	Dues/Education	0	0	0		350
4195.500	Bronze Plaque for Military Svcs	0	0	0		1,500
4195.503	Site Work for Memorial Area	6,000	5,600	400		0
	Total Cemetery	11,050	7,538	3,512		7,350
4196	Insurance	2,351	2,236	115		2,767
4197	Regional Association	1	0	1		1
4199	Other General Government					
4199.400	Archival - Record Processing	1,260	1,288	-28		2,500
4199.425	Archival - Town Book Restoration	7,000	4,045	2,955	#10	6,000
4199.450	Archival Supplies	500	324	176		325
4199.475	Archival Property File Project - Labor	0	0			2,000
4199.480	Archival Property File Project - Materials	0	0			3,000
	Total General Government	8,760	5,657	3,103		13,825
	PUBLIC SAFETY					
4210	Public Safety					
4211.300	Wakefield Fire/Police/Ambulance	321,584	321,584	0		352,605
	Total Public Safety	321,584	321,584	0		352,605

2019 OPERATING BUDGET AND 2020 PROPOSED OPERATING BUDGET

Accrual Basis
As of December 31, 2019

Account Number	Description	2019 Budget	2019 Actual	2019 Balance Left	2020 Warrant #	2020 Proposed Budget
4225	Forestry					
4225.300	Forestry Expenses	250	33	217		250
4225.301	Forest Fire Control	1,000	0	1,000		1,000
4225.302	Forest Fire Management	1	0	1		1
4225.303	Dry Hydrants	1	0	1		1
4225.500	Truck/Equipment Maintenance	50	0	50		50
4225.600	Mileage	1	0	1		1
	Total Forestry	1,303	33	1,270		1,303
4240	CEO & Building Inspection					
4240.100	Salary - CEO & Building Inspection	5,000	5,000	0		5,000
4240.150	Salary - Admin Asst. for CEO	1,000	204	796		500
4240.200	Expenses	100	0	100		100
4240.270	Mileage	200	0	200		200
4240.310	Dues & Workshop	125	0	125		125
4240.350	Building Inspections - Ind. Contractor	50	0	50		50
	Total CEO & Building Inspection	6,475	5,204	1,271		5,975
4290	Emergency Management					
4290.300	Emergency Management	5,500	0	5,500		5,500
	Total Emergency Management	5,500	0	5,500		5,500
	HIGHWAYS & STREETS					
4312	Highways & Streets					
	<i>Summer Maintenance</i>					
4312.361	Road Agent Charges	80,000	110,846	-30,846		80,000
4312.362	Materials	30,000	31,057	-1,057		30,000
	<i>Snow & Ice Removal</i>					
4312.371	Road Agent Charges	75,000	47,726	27,275		80,000
4312.372	Materials	25,000	14,745	10,255		30,000
	Total Highways & Streets	210,000	204,373	5,627		220,000
	SANITATION					
4323	Sanitation					
4323.350	Wakefield Solid Waste Disposal	81,101	81,101	0		93,928
	Total Sanitation	81,101	81,101	0		93,928
4415	Health Agencies					
4415.401	Northern Human Services	0	0	0		358
4415.402	Central NH VNA & Hospice	1,500	1,500	0		1,000
	Cornerstone VNA & Hospice	0	0	0		500
4415.403	Meals on Wheels	1,000	1,000	0		1,000
	Total Health Agencies	2,500	2,500	0		2,858

2019 OPERATING BUDGET AND 2020 PROPOSED OPERATING BUDGET

Accrual Basis
As of December 31, 2019

Account Number	Description	2019 Budget	2019 Actual	2019 Balance Left	2020 Warrant #	2020 Proposed Budget
WELFARE						
4441-4445	Direct Assistance					
4445.500	Administration & Direct Assistance	10,000	0	10,000		10,000
	Total Direct Assistance	10,000	0	10,000		10,000
Vendor Payments & Others						
4445.401	Tri-County CAP	4,000	4,000	0		4,000
4445.402	Wakefield Food Pantry	2,000	2,000	0		2,000
	Total Vendor Payments & Others	6,000	6,000	0		6,000
CULTURE & RECREATION						
4520	Parks & Recreation - Wolfeboro	4,216	4,216	0		4,216
4520.400	Town Parks - Brookfield	1	0	1		1
4550	Library - Gafney Library - Wakefield	14,000	14,000	0		14,000
4583	Patriotic Purposes	1	0	1		150
4589	Agricultural Commission					
4589.200	Supplies & Postage	1	0	1		1
4589.301	Miscellaneous - Signs	1	0	1		1
4589.310	Dues & Workshop	1	0	1		1
	Total Agricultural Commission	3	0	3		3
4589.600	Heritage Commission Expenses					
4589.610	Dues	150	150	0		150
4589.620	Expenses	500	77	423		2,000
4589.630	Miscellaneous	200	0	200		200
4589.650	Workshops & Activities	2,000	1,832	168		500
	Total Heritage Commission Expenses	2,850	2,059	791		2,850
CONSERVATION						
4611	Conservation Commission					
4611.200	Administration	1	0	1		1
4611.300	Dues	300	200	100		300
4611.310	Workshops & Activities	500	247	253		300
4611.325	Forest Mgmt Plan - Town Preserve	0	0	0		0
	Total Conservation Commission	801	447	354		601
4723	Debt Service - Interest on Debt	1	0	1		1
4901	Capital Outlay					
4901.300	Purchase of Town Land	30,000	30,000	0		30,000
	Sub-total Operating Budget	885,847	837,659	47,395		957,338

2019 OPERATING BUDGET AND 2020 PROPOSED OPERATING BUDGET

Accrual Basis
As of December 31, 2019

Account Number	Description	2019 Budget	2019 Actual	2019 Balance Left	2020 Warrant #	2020 Proposed Budget
4589.500	<i>Heritage Fund</i>	500	500	0	#6	500
4619	<i>Conservation Fund</i>	500	500	0	#5	500
4900	<i>Capital Outlay</i>					
4904.500	Repair of Town Roads	170,000	170,000	0	#4	75,500
4904.575	Town House Repair	0	0	0	#8	10,000
4904.580	Records Preservation	3,000	3,000	0	#10	4,000
	<i>Total Capital Outlay</i>	173,000	173,000	0		89,500
4915	<i>Transfer to Capital Reserve</i>					
4915.201	Road & Bridge Repair	80,000	80,000	0	#3	90,000
4915.202	Town House Repair Trust Fund	15,000	15,000	0	#7	20,000
4915.475	Moose Mountain Capital Reserve Fund	30,000	30,000	0	#2	50,000
4915.650	Cable/Internet Reserve Fund	10,000	10,000	0		0
	<i>Total Transfer to Capital Reserve</i>	135,000	135,000	0		160,000
4916	<i>Transfer to Expendable Trust</i>					
4916.205	Property Re-evaluation	0	0	0	#9	6,000
4916.206	Office Equipment	2,000	2,000	0		0
	Town Parking Lot Pavement	0	0	0	#13	10,000
	<i>Total Transfer to Expendable Trust</i>	2,000	2,000	0		16,000
	<i>Total Appropriations</i>	1,196,847	1,148,659	47,395		1,223,838