



Proposed Budget

Dalton

For the period beginning January 1, 2024 and ending December 31, 2024

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

This form was posted with the warrant on: Tuesday, February 20, 2024

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
Jo Beth Dudley	Select Board Chair	<i>Jo Beth Dudley</i>
Carol Sheltry	Select Board Member	<i>Carol Sheltry</i>
Thomas Dubreuil	Select Board 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 period ending 12/31/2023	Appropriations for period ending 12/31/2023	Proposed Appropriations for period ending 12/31/2024		
					(Recommended)	(Not Recommended)	
General Government							
4130	Executive	04	\$68,951	\$72,700	\$72,600	\$0	
4140	Election, Registration, and Vital Statistics	04	\$17,983	\$21,100	\$23,200	\$0	
4150	Financial Administration	04	\$64,362	\$65,500	\$60,200	\$0	
4152	Property Assessment	04	\$50,048	\$45,000	\$36,600	\$0	
4153	Legal Expense	04	\$15,310	\$20,000	\$20,000	\$0	
4155	Personnel Administration	04	\$87,758	\$101,800	\$144,600	\$0	
4191	Planning and Zoning	04	\$1,379	\$1,000	\$1,000	\$0	
4194	General Government Buildings	04	\$39,786	\$38,500	\$38,500	\$0	
4195	Cemeteries	04	\$3,728	\$5,600	\$11,500	\$0	
4196	Insurance Not Otherwise Allocated	04	\$25,615	\$25,600	\$29,400	\$0	
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	
4198	Contingency		\$0	\$0	\$0	\$0	
4199	Other General Government		\$0	\$0	\$0	\$0	
General Government Subtotal			\$374,920	\$396,800	\$437,600	\$0	
Public Safety							
4210	Police	04	\$9,140	\$15,000	\$15,000	\$0	
4215	Ambulances	04	\$17,500	\$17,500	\$20,000	\$0	
4220	Fire	04	\$66,940	\$71,400	\$74,700	\$0	
4240	Building Inspection		\$0	\$0	\$0	\$0	
4290	Emergency Management	04	\$0	\$100	\$2,200	\$0	
4299	Other Public Safety	04	\$2,500	\$2,500	\$2,500	\$0	
Public Safety Subtotal			\$96,080	\$106,500	\$114,400	\$0	
Airport/Aviation Center							
4301	Airport Administration		\$0	\$0	\$0	\$0	
4302	Airport Operations		\$0	\$0	\$0	\$0	
4309	Other Airport	04	\$484	\$500	\$500	\$0	
Airport/Aviation Center Subtotal			\$484	\$500	\$500	\$0	
Highways and Streets							
4311	Highway Administration		\$0	\$0	\$0	\$0	
4312	Highways and Streets	04	\$308,299	\$342,400	\$347,400	\$0	
4313	Bridges		\$0	\$0	\$0	\$0	
4316	Street Lighting	04	\$1,462	\$1,700	\$1,700	\$0	
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	
Highways and Streets Subtotal			\$309,761	\$344,100	\$349,100	\$0	



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Proposed Appropriations for period ending 12/31/2024	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Sanitation Administration	04	\$64,867	\$58,200	\$58,200	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	04	\$10,250	\$19,000	\$19,000	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$75,117	\$77,200	\$77,200	\$0
Water Distribution and Treatment						
4331	Water Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351	Electric Administration		\$0	\$0	\$0	\$0
4352	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	Health Administration		\$0	\$0	\$0	\$0
4414	Pest Control	04	\$0	\$500	\$500	\$0
4415	Health Agencies and Hospitals	04	\$2,909	\$3,900	\$3,900	\$0
4419	Other Health		\$0	\$0	\$0	\$0
Health Subtotal			\$2,909	\$4,400	\$4,400	\$0
Welfare						
4441	Welfare Administration		\$0	\$5,000	\$0	\$0
4442	Direct Assistance	04	\$2,033	\$0	\$5,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0
4449	Other Welfare	04	\$2,300	\$2,300	\$2,300	\$0
Welfare Subtotal			\$4,333	\$7,300	\$7,300	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Proposed Appropriations for period ending 12/31/2024	
					(Recommended)	(Not Recommended)
Culture and Recreation						
4520	Parks and Recreation	04	\$17	\$100	\$100	\$0
4550	Library	04	\$14,212	\$15,950	\$16,000	\$0
4583	Patriotic Purposes	04	\$0	\$350	\$300	\$0
4589	Other Culture and Recreation	04	\$0	\$100	\$100	\$0
Culture and Recreation Subtotal			\$14,229	\$16,500	\$16,500	\$0
Conservation and Development						
4611	Conservation Administration		\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	04	\$500	\$1,000	\$1,500	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$500	\$1,000	\$1,500	\$0
Debt Service						
4711	Principal - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt		\$0	\$12,000	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$800	\$0	\$0
4790	Other Debt Service Charges	04	\$0	\$0	\$800	\$0
Debt Service Subtotal			\$0	\$12,800	\$800	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$118,941	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$12,018	\$0	\$0	\$0
Capital Outlay Subtotal			\$130,959	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Proposed Appropriations for period ending 12/31/2024	
					(Recommended)	(Not Recommended)
Operating Transfers Out						
4911	To Revolving Funds		\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$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					\$1,009,300	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2024	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Funds	05 <i>Purpose: Town Building CRF</i>	\$15,000	\$0
4915	To Capital Reserve Funds	06 <i>Purpose: Sewer Pump CRF</i>	\$2,000	\$0
4915	To Capital Reserve Funds	07 <i>Purpose: Highway Dept CRF</i>	\$25,000	\$0
4915	To Capital Reserve Funds	08 <i>Purpose: Paving CRF</i>	\$75,000	\$0
4915	To Capital Reserve Funds	09 <i>Purpose: Fire Dept Vehicle Equipment CRF</i>	\$10,000	\$0
4915	To Capital Reserve Funds	10 <i>Purpose: Fire/EMS Equipment CRF</i>	\$10,000	\$0
4915	To Capital Reserve Funds	11 <i>Purpose: Legal Fund CRF</i>	\$10,000	\$0
4915	To Capital Reserve Funds	12 <i>Purpose: Transfer Funds for Fire Vehicle Sale</i>	\$3,000	\$0
4915	To Capital Reserve Funds	13 <i>Purpose: Transfer Funds for Highway Vehicle Sale</i>	\$800	\$0
Total Proposed Special Articles			\$150,800	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2024	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund	04	\$17,542	\$8,500	\$7,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	04	\$19,903	\$20,670	\$20,000
3186	Payment in Lieu of Taxes	04	\$65,000	\$130,000	\$65,000
3187	Excavation Tax	04	\$1,887	\$1,983	\$1,500
3189	Other Taxes	04	\$345	\$255	\$20,000
3190	Interest and Penalties on Delinquent Taxes	04	\$22,420	\$21,500	\$20,000
Taxes Subtotal			\$127,097	\$182,908	\$133,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$783	\$844	\$0
3220	Motor Vehicle Permit Fees	04	\$227,351	\$215,000	\$220,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	04	\$2,185	\$3,214	\$2,250
Licenses, Permits, and Fees Subtotal			\$230,319	\$219,058	\$222,250
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$17,287	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$88,758	\$88,758	\$80,000
3353	Highway Block Grant	04	\$72,020	\$76,473	\$83,000
3354	Water Pollution Grant	04	\$0	\$0	\$16,000
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$227	\$227	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	04	\$156	\$27,911	\$125
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	04	\$6,959	\$0	\$44,750
State Sources Subtotal			\$185,407	\$193,369	\$223,875



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024
Charges for Services					
3401	Income from Departments	04	\$44,941	\$28,000	\$40,000
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$15,120	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$60,061	\$28,000	\$40,000
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	04	\$775	\$475	\$96,000
3502	Interest on Investments	04	\$589	\$400	\$500
3503	Other	04	\$0	\$0	\$10,000
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$1,910	\$90,005	\$0
Miscellaneous Revenues Subtotal			\$3,274	\$90,880	\$106,500
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$130,959	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$130,959	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$335,000	\$0
9998	Amount Voted from Fund Balance	12, 13	\$0	\$0	\$3,800
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$335,000	\$3,800
Total Estimated Revenues and Credits			\$737,117	\$1,049,215	\$729,925



Budget Summary

Item	Period ending 12/31/2024
Operating Budget Appropriations	\$1,009,300
Special Warrant Articles	\$150,800
Individual Warrant Articles	\$0
Total Appropriations	\$1,160,100
Less Amount of Estimated Revenues & Credits	\$729,925
Estimated Amount of Taxes to be Raised	\$430,175