



Proposed Budget

Kingston

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: January 23, 2019

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
Lynn Gainty	KMBC- Chairman	Lynn Gainty
Edward Conans	KMBC- Vice Chairman	Edward Conans
Sandra Seaman	KMBC-	Sandra Seaman
Sandra J. Rogers - Osterloh	KMBC	Sandra J. Rogers - Osterloh
GARY T. FINNEY	KMBC	Gary T. Finney
Richard C. Risman	KMBC	Richard C. Risman
Stanley Shallett	member	Stanley Shallett
Mary J	KMBC	Mary J. Fidler
Art Prophet	KMBC	Art Prophet
Larry Heath	KMBC	Larry Heath
Kevin P. St. James	Secretary	Kevin P. St. James

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

2019
MS-737

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	11	\$283,581	\$364,791	\$299,904	\$0	\$299,904	\$0
4140-4149	Election, Registration, and Vital Statistics	11	\$12,169	\$12,050	\$10,400	\$0	\$10,400	\$0
4150-4151	Financial Administration	11	\$111,686	\$119,905	\$195,297	\$0	\$195,297	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	11	\$23,246	\$35,000	\$35,000	\$0	\$35,000	\$0
4155-4159	Personnel Administration	11	\$874,589	\$973,371	\$969,582	\$0	\$969,582	\$0
4191-4193	Planning and Zoning	11	\$48,012	\$63,592	\$71,709	\$0	\$71,709	\$0
4194	General Government Buildings	11	\$213,611	\$203,961	\$244,153	\$0	\$244,153	\$0
4195	Cemeteries	11	\$24,258	\$37,212	\$37,212	\$0	\$37,212	\$0
4196	Insurance	11	\$60,265	\$59,472	\$58,689	\$0	\$58,689	\$0
4197	Advertising and Regional Association	11	\$6,069	\$6,069	\$6,136	\$0	\$6,136	\$0
4199	Other General Government	11	\$63,059	\$148,000	\$144,000	\$0	\$144,000	\$0
General Government Subtotal			\$1,720,545	\$2,023,423	\$2,072,082	\$0	\$2,072,082	\$0
Public Safety								
4210-4214	Police	11	\$712,612	\$751,987	\$748,441	\$0	\$748,441	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	11	\$555,365	\$589,250	\$598,263	\$0	\$598,263	\$0
4240-4249	Building Inspection	11	\$35,209	\$32,801	\$39,336	\$0	\$39,336	\$0
4290-4298	Emergency Management	11	\$17,139	\$29,464	\$15,752	\$0	\$15,752	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,320,325	\$1,403,502	\$1,401,792	\$0	\$1,401,792	\$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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Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	11	\$871,861	\$965,836	\$990,006	\$0	\$990,006	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	11	\$32,574	\$30,000	\$33,000	\$0	\$33,000	\$0
4319	Other	11	\$307,011	\$179,179	\$181,996	\$0	\$181,996	\$0
Highways and Streets Subtotal			\$1,211,446	\$1,175,015	\$1,205,002	\$0	\$1,205,002	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	11	\$489,002	\$503,129	\$518,061	\$0	\$518,061	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$489,002	\$503,129	\$518,061	\$0	\$518,061	\$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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Health								
4411	Administration	11	\$20,546	\$20,475	\$21,915	\$0	\$21,915	\$0
4414	Pest Control	11	\$51,417	\$54,051	\$54,251	\$0	\$54,251	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$71,963	\$74,526	\$76,166	\$0	\$76,166	\$0
Welfare								
4441-4442	Administration and Direct Assistance	11	\$23,409	\$44,071	\$42,271	\$0	\$42,271	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	11	\$33,743	\$33,744	\$34,044	\$0	\$34,044	\$0
Welfare Subtotal			\$57,152	\$77,815	\$76,315	\$0	\$76,315	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	11	\$75,973	\$88,365	\$95,721	\$0	\$95,721	\$0
4550-4559	Library	11	\$349,352	\$349,352	\$357,532	\$0	\$357,532	\$0
4583	Patriotic Purposes	11	\$569	\$700	\$500	\$0	\$500	\$0
4589	Other Culture and Recreation	11	\$16,191	\$18,978	\$13,718	\$0	\$13,718	\$0
Culture and Recreation Subtotal			\$442,085	\$457,395	\$467,471	\$0	\$467,471	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	11	\$6,000	\$6,000	\$7,418	\$0	\$7,418	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$6,000	\$6,000	\$7,418	\$0	\$7,418	\$0



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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		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$235,500	\$235,500	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$235,500	\$235,500	\$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					\$5,824,307	\$0	\$5,824,307	\$0



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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
4130-4139	Executive	15	\$25,909	\$0	\$25,909	\$0
		<i>Purpose: Appropriation to expand a Municipal Position</i>				
4619	Other Conservation	25	\$14,000	\$0	\$14,000	\$0
		<i>Purpose: Milfoil Treatment</i>				
4901	Land	13	\$375,000	\$0	\$375,000	\$0
		<i>Purpose: Land Purchase</i>				
4915	To Capital Reserve Fund	14	\$85,000	\$0	\$85,000	\$0
		<i>Purpose: Appropriation to CRF</i>				
4915	To Capital Reserve Fund	16	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Appropriation to CRF</i>				
4915	To Capital Reserve Fund	17	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Appropriation to CRF</i>				
4915	To Capital Reserve Fund	18	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Appropriation to CRF</i>				
Total Proposed Special Articles			\$579,909	\$0	\$579,909	\$0



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for period ending 12/31/2019 (Recommended)	Appropriations for period ending 12/31/2019 (Not Recommended)	Committee's Appropriations for period ending 12/31/2019 (Recommended)	Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
4589	Other Culture and Recreation	20	\$10,000	\$0	\$0	\$10,000
	Purpose: Heritage Fund Appropriation					
4902	Machinery, Vehicles, and Equipment	19	\$65,000	\$0	\$65,000	\$0
	Purpose: Equipment Purchase					
Total Proposed Individual Articles			\$75,000	\$0	\$65,000	\$10,000



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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	11	\$0	\$35,000	\$35,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	11	\$0	\$1,000	\$1,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	11	\$0	\$2,000	\$2,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	11	\$0	\$85,000	\$85,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$123,000	\$123,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	11	\$0	\$150	\$150
3220	Motor Vehicle Permit Fees	11	\$0	\$1,100,000	\$1,100,000
3230	Building Permits	11	\$0	\$45,607	\$45,607
3290	Other Licenses, Permits, and Fees	11	\$0	\$53,000	\$53,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$1,198,757	\$1,198,757
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	11	\$0	\$314,410	\$314,410
3353	Highway Block Grant	11	\$0	\$175,996	\$175,996
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	11	\$0	\$29	\$29
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	11, 25	\$0	\$13,500	\$13,500
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$0	\$503,935	\$503,935



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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
Charges for Services					
3401-3406	Income from Departments	11	\$0	\$195,000	\$195,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$195,000	\$195,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	11	\$0	\$20,000	\$20,000
3502	Interest on Investments	11	\$0	\$25,000	\$25,000
3503-3509	Other	11	\$0	\$120,000	\$120,000
Miscellaneous Revenues Subtotal			\$0	\$165,000	\$165,000
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	13	\$0	\$375,000	\$375,000
3916	From Trust and Fiduciary Funds	11	\$0	\$5,000	\$5,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$380,000	\$380,000
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			\$0	\$2,565,692	\$2,565,692



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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		\$5,824,307	\$5,824,307
Special Warrant Articles	\$782,557	\$579,909	\$579,909
Individual Warrant Articles	\$0	\$75,000	\$65,000
Total Appropriations	\$6,471,305	\$6,479,216	\$6,469,216
Less Amount of Estimated Revenues & Credits	\$2,634,154	\$2,565,692	\$2,565,692
Estimated Amount of Taxes to be Raised	\$3,837,151	\$3,913,524	\$3,903,524



Supplemental Schedule

1. Total Recommended by Budget Committee	\$6,469,216
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 (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$6,469,216
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$646,922
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)	\$7,116,138