



**2023
MS-737**

Proposed Budget

Gilsum

For the period beginning January 1, 2023 and ending December 31, 2023

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

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/>



**2023
MS-737**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's		Budget Committee's	
					Appropriations for period ending 12/31/2023 (Recommended)	Appropriations for period ending 12/31/2023 (Not Recommended)	Appropriations for period ending 12/31/2023 (Recommended)	Appropriations for period ending 12/31/2023 (Not Recommended)
General Government								
4130-4139	Executive	01	\$32,273	\$41,807	\$35,712	\$0	\$35,712	\$0
4140-4149	Election, Registration, and Vital Statistics	01	\$32,166	\$38,739	\$35,506	\$1,300	\$35,506	\$1,300
4150-4151	Financial Administration	01	\$30,001	\$34,317	\$29,118	\$0	\$29,118	\$0
4152	Revaluation of Property	01	\$9,000	\$9,000	\$9,180	\$0	\$9,180	\$0
4153	Legal Expense	01	\$445	\$0	\$3,500	\$0	\$3,500	\$0
4155-4159	Personnel Administration	01	\$24,814	\$28,165	\$36,500	\$0	\$36,500	\$0
4191-4193	Planning and Zoning	01	\$964	\$1,742	\$1,612	\$0	\$1,612	\$0
4194	General Government Buildings	01	\$23,088	\$22,200	\$26,000	\$0	\$26,000	\$0
4195	Cemeteries	01	\$16,227	\$14,170	\$17,200	\$0	\$17,200	\$0
4196	Insurance	01	\$20,005	\$21,915	\$22,559	\$0	\$22,559	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$11,250	\$11,250	\$0	\$0	\$0	\$0
General Government Subtotal			\$200,233	\$223,305	\$216,887	\$1,300	\$216,887	\$1,300
Public Safety								
4210-4214	Police	01	\$35,821	\$47,657	\$51,032	\$0	\$51,032	\$0
4215-4219	Ambulance	01	\$9,000	\$11,000	\$13,099	\$0	\$13,099	\$0
4220-4229	Fire	01	\$22,330	\$24,000	\$24,000	\$0	\$24,000	\$0
4240-4249	Building Inspection	01	\$2,471	\$2,000	\$2,000	\$0	\$2,000	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4299	Other (Including Communications)	01	\$12,840	\$12,840	\$13,097	\$0	\$13,097	\$0
Public Safety Subtotal			\$82,462	\$97,497	\$103,228	\$0	\$103,228	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	01	\$186,945	\$229,600	\$249,900	\$29,900	\$249,900	\$29,900
4313	Bridges	01	\$0	\$0	\$1	\$0	\$1	\$0
4316	Street Lighting	01	\$1,742	\$2,500	\$2,500	\$0	\$2,500	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$188,687	\$232,100	\$252,401	\$29,900	\$252,401	\$29,900
Sanitation								
4321	Administration	01	\$31,448	\$35,430	\$29,884	\$0	\$29,884	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	01	\$0	\$0	\$6,000	\$0	\$6,000	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$31,448	\$35,430	\$35,884	\$0	\$35,884	\$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



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's	Selectmen's	Budget	Budget
					Appropriations for period ending 12/31/2023 (Recommended)	Appropriations for period ending 12/31/2023 (Not Recommended)	Committee's Appropriations for period ending 12/31/2023 (Recommended)	Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	01	\$7,376	\$7,846	\$8,848	\$150	\$8,848	\$150
Health Subtotal			\$7,376	\$7,846	\$8,848	\$150	\$8,848	\$150
Welfare								
4441-4442	Administration and Direct Assistance	01	\$588	\$2,000	\$5,500	\$0	\$5,500	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$588	\$2,000	\$5,500	\$0	\$5,500	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	01	\$1,014	\$10,000	\$10,000	\$0	\$10,000	\$0
4550-4559	Library	01	\$17,518	\$17,731	\$19,633	\$0	\$19,633	\$0
4583	Patriotic Purposes	01	\$0	\$550	\$650	\$0	\$650	\$0
4589	Other Culture and Recreation	01	\$13,889	\$18,000	\$18,000	\$0	\$18,000	\$0
Culture and Recreation Subtotal			\$32,421	\$46,281	\$48,283	\$0	\$48,283	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	01	\$400	\$780	\$780	\$0	\$780	\$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			\$400	\$780	\$780	\$0	\$780	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	01	\$0	\$0	\$16,800	\$0	\$16,800	\$0
4721	Long Term Bonds and Notes - Interest	01	\$9,443	\$0	\$19,223	\$0	\$19,223	\$0
4723	Tax Anticipation Notes - Interest	01	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$9,443	\$1,000	\$37,023	\$0	\$37,023	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$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			\$0	\$0	\$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
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 Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$708,834	\$31,350	\$708,834	\$31,350



Special Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for period ending 12/31/2023 (Recommended)	Appropriations for period ending 12/31/2023 (Not Recommended)	Committee's Appropriations for period ending 12/31/2023 (Recommended)	Committee's Appropriations for period ending 12/31/2023 (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
4915	To Capital Reserve Fund	02	\$4,000	\$0	\$4,000	\$0
		<i>Purpose: Defibrillator</i>				
4915	To Capital Reserve Fund	11	\$11,000	\$0	\$11,000	\$0
		<i>Purpose: Revaluation of Town</i>				
4915	To Capital Reserve Fund	13	\$9,000	\$0	\$9,000	\$0
		<i>Purpose: Church Street and Mack Road Bridges/Culverts</i>				
4915	To Capital Reserve Fund	14	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Highway Truck</i>				
4915	To Capital Reserve Fund	15	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Highway Heavy Equipment</i>				
4915	To Capital Reserve Fund	16	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Repaving of Town Roads</i>				
4916	To Expendable Trusts/Fiduciary Funds	03	\$60,000	\$0	\$60,000	\$0
		<i>Purpose: Fire Department Vehicle Ex Trust</i>				
4916	To Expendable Trusts/Fiduciary Funds	04	\$8,000	\$0	\$8,000	\$0
		<i>Purpose: Breathing Apparatus</i>				
4916	To Expendable Trusts/Fiduciary Funds	05	\$2,000	\$0	\$2,000	\$0
		<i>Purpose: Emergency Management Fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	06	\$7,000	\$0	\$7,000	\$0
		<i>Purpose: Replacement Turn Out Gear</i>				
4916	To Expendable Trusts/Fiduciary Funds	07	\$2,000	\$0	\$2,000	\$0
		<i>Purpose: Minitors</i>				
4916	To Expendable Trusts/Fiduciary Funds	08	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Fire Department Equipment Replacement Fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	09	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Legal Fund</i>				



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Special Warrant Articles

4916	To Expendable Trusts/Fiduciary Funds	10	\$1,000	\$0	\$1,000	\$0
<i>Purpose: Office Equipment Replacement</i>						
4916	To Expendable Trusts/Fiduciary Funds	12	\$75,000	\$0	\$75,000	\$0
<i>Purpose: Vessel Rock Road Culverts</i>						
4916	To Expendable Trusts/Fiduciary Funds	18	\$16,820	\$0	\$16,820	\$0
<i>Purpose: Recreation Commission</i>						
Total Proposed Special Articles			\$295,820	\$0	\$295,820	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



New Hampshire
 Department of
 Revenue Administration

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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Taxes					
3120	Land Use Change Tax - General Fund		\$4,118	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
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	01	\$10,125	\$10,000	\$10,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$14,243	\$10,000	\$10,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	01	\$180	\$250	\$250
3220	Motor Vehicle Permit Fees	01	\$141,101	\$145,000	\$145,000
3230	Building Permits	01	\$2,495	\$2,000	\$2,000
3290	Other Licenses, Permits, and Fees	01	\$1,898	\$1,900	\$1,900
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$145,674	\$149,150	\$149,150
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	01	\$65,959	\$65,959	\$65,959
3353	Highway Block Grant	01	\$32,319	\$32,319	\$32,319
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)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$98,278	\$98,278	\$98,278



New Hampshire
 Department of
 Revenue Administration

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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Charges for Services					
3401-3406	Income from Departments	01	\$763	\$800	\$800
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$763	\$800	\$800
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$50,076	\$0	\$0
3502	Interest on Investments	01	\$2,884	\$2,800	\$2,800
3503-3509	Other	01	\$54,624	\$48,400	\$48,400
Miscellaneous Revenues Subtotal			\$107,584	\$51,200	\$51,200
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		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$46,596	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$46,596	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	12, 18	\$90,120	\$91,820	\$91,820
9999	Fund Balance to Reduce Taxes		\$50,000	\$0	\$0
Other Financing Sources Subtotal			\$140,120	\$91,820	\$91,820
Total Estimated Revenues and Credits			\$553,258	\$401,248	\$401,248



2023
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Budget Summary

Item	Selectmen's Period ending 12/31/2023 (Recommended)	Budget Committee's Period ending 12/31/2023 (Recommended)
Operating Budget Appropriations	\$708,834	\$708,834
Special Warrant Articles	\$295,820	\$295,820
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$1,004,654	\$1,004,654
Less Amount of Estimated Revenues & Credits	\$401,248	\$401,248
Estimated Amount of Taxes to be Raised	\$603,406	\$603,406



Supplemental Schedule

1. Total Recommended by Budget Committee	\$1,004,654
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$16,800
3. Interest: Long-Term Bonds & Notes	\$19,223
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$36,023
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$968,631
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$96,863
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: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$1,101,517