



Proposed Budget
East Kingston

For the period beginning January 1, 2020 and ending December 31, 2020
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 27, 2020

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
Richard Poelaert	Selectman	
Justin Lyons	Selectman	
Robert Nigrello	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	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2020	
			12/31/2019	12/31/2019	(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	09	\$75,315	\$106,447	\$127,174	\$0
4140-4149	Election, Registration, and Vital Statistics	09	\$66,687	\$56,351	\$84,978	\$0
4150-4151	Financial Administration	09	\$141,707	\$149,192	\$189,881	\$0
4152	Revaluation of Property	09	\$30,133	\$57,900	\$33,060	\$0
4153	Legal Expense	09	\$76,335	\$40,000	\$85,000	\$0
4155-4159	Personnel Administration	09	\$493,134	\$309,951	\$174,318	\$0
4191-4193	Planning and Zoning	09	\$22,467	\$32,442	\$12,435	\$0
4194	General Government Buildings	09	\$93,124	\$173,038	\$77,353	\$0
4195	Cemeteries	09	\$20,643	\$18,450	\$27,774	\$0
4196	Insurance	09	\$44,796	\$54,728	\$57,173	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$20,000	\$0	\$0
General Government Subtotal			\$1,064,341	\$1,018,499	\$869,146	\$0
Public Safety						
4210-4214	Police	09	\$426,543	\$476,308	\$661,616	\$0
4215-4219	Ambulance	09	\$12,300	\$19,500	\$19,500	\$0
4220-4229	Fire	09	\$181,075	\$209,000	\$237,540	\$0
4240-4249	Building Inspection	09	\$14,701	\$14,626	\$15,652	\$0
4290-4298	Emergency Management	09	\$19,819	\$35,700	\$49,800	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
Public Safety Subtotal			\$654,438	\$755,134	\$984,108	\$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	09	\$430,301	\$453,665	\$479,165	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	09	\$3,838	\$4,400	\$4,400	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$434,139	\$458,065	\$483,565	\$0



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2020	
			12/31/2019	12/31/2019	(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	09	\$221,033	\$201,300	\$212,300	\$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			\$221,033	\$201,300	\$212,300	\$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	09	\$6,750	\$3,200	\$12,000	\$0
4415-4419	Health Agencies, Hospitals, and Other	09	\$10,350	\$9,700	\$5,675	\$0
Health Subtotal			\$17,100	\$12,900	\$17,675	\$0
Welfare						
4441-4442	Administration and Direct Assistance	09	\$0	\$0	\$13,600	\$0
4444	Intergovernmental Welfare Payments		\$0	\$10,350	\$0	\$0
4445-4449	Vendor Payments and Other		\$8,384	\$13,000	\$0	\$0
Welfare Subtotal			\$8,384	\$23,350	\$13,600	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	09	\$13,414	\$12,500	\$14,900	\$0
4550-4559	Library	09	\$130,997	\$137,551	\$137,551	\$0
4583	Patriotic Purposes	09	\$243	\$1,000	\$1,000	\$0
4589	Other Culture and Recreation	09	\$0	\$1,000	\$1,000	\$0
Culture and Recreation Subtotal			\$144,654	\$152,051	\$154,451	\$0



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2020	
			12/31/2019	12/31/2019	(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	09	\$0	\$0	\$7,000	\$0
4619	Other Conservation		\$7,000	\$7,000	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$7,000	\$7,000	\$7,000	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	09	\$245,000	\$245,000	\$245,000	\$0
4721	Long Term Bonds and Notes - Interest	09	\$79,445	\$81,488	\$68,183	\$0
4723	Tax Anticipation Notes - Interest	09	\$0	\$0	\$2,500	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$324,445	\$326,488	\$315,683	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$15,000	\$15,000	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$15,000	\$15,000	\$0	\$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					\$3,057,528	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4194	General Government Buildings	12	\$10,000	\$0
	<i>Purpose: Feasibility Study of Old Town Hall</i>			
4915	To Capital Reserve Fund	10	\$15,000	\$0
	<i>Purpose: Cistem.Hydrant Repair/Replace CRF</i>			
Total Proposed Special Articles			\$25,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund	09	\$20,568	\$20,600	\$20,600
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	09	\$819	\$150	\$150
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	09	\$24,288	\$27,000	\$25,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$45,675	\$47,750	\$45,750
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	09	\$2,150	\$2,500	\$2,300
3220	Motor Vehicle Permit Fees	09	\$587,848	\$590,000	\$588,000
3230	Building Permits	09	\$5,969	\$5,800	\$5,800
3290	Other Licenses, Permits, and Fees	09	\$9,144	\$10,000	\$9,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$605,111	\$608,300	\$605,100
State Sources					
3351	Shared Revenues	09	\$18,034	\$0	\$18,034
3352	Meals and Rooms Tax Distribution	09	\$123,006	\$123,006	\$123,006
3353	Highway Block Grant	09	\$54,338	\$54,420	\$54,338
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	09	\$26	\$26	\$26
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	09	\$547	\$546	\$525
3379	From Other Governments	09	\$22,320	\$18,034	\$25,000
State Sources Subtotal			\$218,271	\$196,032	\$220,929
Charges for Services					
3401-3406	Income from Departments	09	\$42,805	\$55,000	\$40,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$42,805	\$55,000	\$40,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	09	\$6,255	\$0	\$5,000
3502	Interest on Investments	09	\$5,578	\$5,400	\$5,000
3503-3509	Other	09	\$30,947	\$15,000	\$15,000
Miscellaneous Revenues Subtotal			\$42,780	\$20,400	\$25,000



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
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		\$43,500	\$43,500	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$43,500	\$43,500	\$0
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	09	\$188,250	\$188,250	\$348,000
Other Financing Sources Subtotal			\$188,250	\$188,250	\$348,000
Total Estimated Revenues and Credits			\$1,186,392	\$1,159,232	\$1,284,779



Budget Summary

Item	Period ending 12/31/2020
Operating Budget Appropriations	\$3,057,528
Special Warrant Articles	\$25,000
Individual Warrant Articles	\$0
Total Appropriations	\$3,082,528
Less Amount of Estimated Revenues & Credits	\$1,284,779
Estimated Amount of Taxes to be Raised	\$1,797,749



Default Budget of the Municipality

East Kingston

For the period beginning January 1, 2020 and ending December 31, 2020

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 27, 2020

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
Richard Poelaert	Selectman	
Justin Lyons	Selectman	
Robert Nigrello	Selectman	

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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$106,447	(\$60,147)	\$0	\$46,300
4140-4149	Election, Registration, and Vital Statistics	\$56,351	\$11,503	\$0	\$67,854
4150-4151	Financial Administration	\$149,192	\$78,113	\$0	\$227,305
4152	Revaluation of Property	\$14,400	\$18,660	\$0	\$33,060
4153	Legal Expense	\$40,000	\$27,000	\$0	\$67,000
4155-4159	Personnel Administration	\$309,951	(\$101,888)	\$0	\$208,063
4191-4193	Planning and Zoning	\$32,442	\$0	(\$14,920)	\$17,522
4194	General Government Buildings	\$173,038	\$0	\$0	\$173,038
4195	Cemeteries	\$18,450	\$0	\$0	\$18,450
4196	Insurance	\$54,728	\$0	\$0	\$54,728
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$20,000	(\$20,000)	\$0	\$0
	General Government Subtotal	\$974,999	(\$46,759)	(\$14,920)	\$913,320
Public Safety					
4210-4214	Police	\$476,308	\$158,829	\$0	\$635,137
4215-4219	Ambulance	\$19,500	\$0	\$0	\$19,500
4220-4229	Fire	\$209,000	\$16,013	\$0	\$225,013
4240-4249	Building Inspection	\$14,626	\$1,026	\$0	\$15,652
4290-4298	Emergency Management	\$35,700	\$16,255	\$0	\$51,955
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
	Public Safety Subtotal	\$755,134	\$192,123	\$0	\$947,257
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	\$453,665	\$25,500	\$0	\$479,165
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$4,400	\$0	\$0	\$4,400
4319	Other	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal	\$458,065	\$25,500	\$0	\$483,565



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$201,300	\$11,000	\$0	\$212,300
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		\$201,300	\$11,000	\$0	\$212,300
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	\$3,200	\$0	\$0	\$3,200
4415-4419	Health Agencies, Hospitals, and Other	\$9,700	\$0	\$0	\$9,700
Health Subtotal		\$12,900	\$0	\$0	\$12,900
Welfare					
4441-4442	Administration and Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$10,350	\$0	\$0	\$10,350
4445-4449	Vendor Payments and Other	\$13,000	\$0	\$0	\$13,000
Welfare Subtotal		\$23,350	\$0	\$0	\$23,350
Culture and Recreation					
4520-4529	Parks and Recreation	\$12,500	\$0	\$0	\$12,500
4550-4559	Library	\$137,551	\$0	\$0	\$137,551
4583	Patriotic Purposes	\$1,000	\$0	\$0	\$1,000
4589	Other Culture and Recreation	\$1,000	\$2,000	\$0	\$3,000
Culture and Recreation Subtotal		\$152,051	\$2,000	\$0	\$154,051



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$7,000	\$0	\$0	\$7,000
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$7,000	\$0	\$0	\$7,000
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$245,000	\$0	\$0	\$245,000
4721	Long Term Bonds and Notes - Interest	\$81,488	(\$10,805)	\$0	\$70,683
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$326,488	(\$10,805)	\$0	\$315,683
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$15,000	\$0	(\$15,000)	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$15,000	\$0	(\$15,000)	\$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
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$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		\$2,926,287	\$173,059	(\$29,920)	\$3,069,426



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4240-4249	Account re-alignment
4140-4149	4 elections vs 1 in 2020 plus contractual benefit changes
4290-4298	3 vs 2 drills for Seabrook Station Licensing
4130-4139	Account re-alignment
4150-4151	Contractual changes & Account re-alignment
4220-4229	account re-alignment
4312	Contractual requirements
4153	Contractual requirement and pending litigation
4721	Debt service retirement/bond contract
4589	Account re-alignment
4155-4159	Contractual benefit change
4191-4193	one time project elimination
4152	Contractual requirements
4323	Contractual requirements