



2024
MS-737

Proposed Budget
New Castle

For the period beginning July 1, 2024 and ending June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: April 17, 2024

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
Thomas F. Smith	Chairman	<i>Thomas F. Smith</i>
Gary Rumph	Budget Committee Member	<i>GAR</i>
Michael Traister	Budget Committee Member	<i>Michael</i>
Jane Lannon	Budget Committee Member	<i>Jane</i>
William Stewart	Budget Committee Member	<i>William Stewart</i>

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
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Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
General Government								
4130	Executive	08	\$152,672	\$140,645	\$193,025	\$0	\$193,025	\$0
4140	Election, Registration, and Vital Statistics	08	\$75,757	\$72,360	\$74,990	\$0	\$74,990	\$0
4150	Financial Administration	08	\$114,651	\$122,489	\$159,235	\$0	\$159,235	\$0
4152	Property Assessment	08	\$17,296	\$30,350	\$32,420	\$0	\$32,420	\$0
4153	Legal Expense	08	\$78,321	\$40,200	\$42,700	\$0	\$42,700	\$0
4155	Personnel Administration	08	\$8,485	\$560,500	\$637,710	\$0	\$637,710	\$0
4191	Planning and Zoning	08	\$7,788	\$10,520	\$16,350	\$0	\$16,350	\$0
4194	General Government Buildings	08	\$145,111	\$166,600	\$172,350	\$0	\$172,350	\$0
4195	Cemeteries	08	\$25,834	\$30,710	\$33,710	\$0	\$33,710	\$0
4196	Insurance Not Otherwise Allocated	08	\$47,419	\$49,900	\$54,520	\$0	\$54,520	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$35,000	\$0	\$0	\$0	\$0
General Government Subtotal					\$1,259,274	\$1,417,010	\$0	\$1,417,010
Public Safety								
4210	Police	08	\$611,138	\$477,066	\$477,435	\$0	\$477,435	\$0
4215	Ambulances	08	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$0
4220	Fire	08	\$486,645	\$457,715	\$476,825	\$0	\$476,825	\$0
4240	Building Inspection	08	\$65,020	\$64,680	\$80,560	\$0	\$80,560	\$0
4290	Emergency Management	08	\$1,887	\$7,550	\$7,360	\$0	\$7,360	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal					\$1,012,011	\$1,047,180	\$0	\$1,047,180
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0



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4302	Airport Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	08	\$133,485	\$155,465	\$202,840	\$0	\$202,840	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$4,690	\$5,500	\$5,500	\$0	\$5,500	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$138,175	\$160,965	\$208,340	\$0	\$208,340	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	08	\$156,703	\$180,000	\$270,000	\$0	\$270,000	\$0
4324	Solid Waste Disposal	08	\$8,670	\$6,575	\$6,925	\$0	\$6,925	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$165,373	\$186,575	\$276,925	\$0	\$276,925	\$0
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								



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4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	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

Health

4411	Health Administration	08	\$1,202	\$1,200	\$1,200	\$0	\$1,200	\$0
4414	Pest Control	08	\$20,850	\$21,000	\$25,890	\$0	\$25,890	\$0
4415	Health Agencies and Hospitals		\$11,000	\$11,000	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$33,052	\$33,200	\$27,090	\$0	\$27,090	\$0

Welfare

4441	Welfare Administration	08	\$0	\$2,400	\$2,400	\$0	\$2,400	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$0	\$2,400	\$2,400	\$0	\$2,400	\$0

Culture and Recreation

4520	Parks and Recreation	08	\$186,149	\$216,635	\$245,760	\$0	\$245,760	\$0
4550	Library	08	\$110,379	\$111,000	\$119,585	\$0	\$119,585	\$0
4583	Patriotic Purposes	08	\$8,343	\$7,500	\$7,500	\$0	\$7,500	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$304,871	\$335,135	\$372,845	\$0	\$372,845	\$0

Conservation and Development

4611	Conservation Administration	08	\$16,440	\$19,145	\$18,200	\$0	\$18,200	\$0
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4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal	\$16,440	\$19,145	\$18,200	\$0	\$18,200	\$0

Debt Service

4711	Principal - Long Term Bonds, Notes, and Other Debt	08	\$0	\$155,515	\$318,320	\$0	\$318,320	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	08	\$0	\$274,890	\$280,600	\$0	\$280,600	\$0
4723	Interest on Tax and Revenue Anticipation Notes	08	\$0	\$3,000	\$3,000	\$0	\$3,000	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$0	\$433,405	\$601,920	\$0	\$601,920	\$0

Capital Outlay

4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$140,284	\$10,000	\$0	\$0	\$0	\$0
4903	Buildings	08	\$0	\$130,000	\$65,000	\$0	\$65,000	\$0
4909	Improvements Other than Buildings	08	\$359,325	\$5,172,235	\$72,235	\$0	\$72,235	\$0
	Capital Outlay Subtotal		\$499,609	\$5,312,235	\$137,235	\$0	\$137,235	\$0

Operating Transfers Out

4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0



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4914S	To Sewer Proprietary Fund	08	\$559,028	\$746,327	\$687,701	\$0	\$687,701	\$0
4914W	To Water Proprietary Fund	08	\$132,672	\$194,971	\$195,917	\$0	\$195,917	\$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		\$691,700	\$941,298	\$883,618	\$0	\$883,618	\$0
	Total Operating Budget Appropriations				\$4,992,763	\$0	\$4,992,763	\$0



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Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2025 (Recommended) (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
4911	To Revolving Funds	15	\$10,000	\$0	\$10,000	\$0
			<i>Purpose: Public Safety Special Detail Revolving Fund</i>			
4915	To Capital Reserve Funds	11	\$25,000	\$0	\$25,000	\$0
			<i>Purpose: Add Funds to Vehicle & Equipment CRF</i>			
4915	To Capital Reserve Funds	12	\$25,000	\$0	\$25,000	\$0
			<i>Purpose: Add Funds to Roads & Streets CRF</i>			
4915	To Capital Reserve Funds	13	\$140,000	\$0	\$140,000	\$0
			<i>Purpose: Add Funds to Government Buildings & Facilities CRF</i>			
4915	To Capital Reserve Funds	14	\$10,000	\$0	\$10,000	\$0
			<i>Purpose: Earned Time Settlement ETF</i>			
4915	To Capital Reserve Funds	16	\$1	\$0	\$1	\$0
			<i>Purpose: Health Benefit Stabilization CRF</i>			
Total Proposed Special Articles			\$210,001	\$0	\$210,001	\$0



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Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
4198	Contingency	10	\$35,000	\$0	\$35,000	\$0
			<i>Purpose: Establish Contingency Fund</i>			
4415	Health Agencies and Hospitals	09	\$11,000	\$0	\$11,000	\$0
			<i>Purpose: Donations to Local Nonprofit Agencies</i>			
Total Proposed Individual Articles			\$46,000	\$0	\$46,000	\$0



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Account	Source	Article	Actual Revenues for period ending 6/30/2023	Selectmen's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes		\$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	08	\$21,540	\$10,000	\$10,000
	Taxes Subtotal		\$21,540	\$10,000	\$10,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	08	\$331,679	\$330,000	\$330,000
3230	Building Permits	08	\$85,441	\$75,000	\$75,000
3290	Other Licenses, Permits, and Fees	08	\$17,240	\$15,700	\$15,700
	Licenses, Permits, and Fees Subtotal		\$434,360	\$420,700	\$420,700
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		\$60,024	\$0	\$0
	From Federal Government Subtotal		\$60,024	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$87,916	\$94,670	\$94,670



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3353	Highway Block Grant	08	\$36,455	\$19,900	\$19,900
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	Railroad Tax Distribution	08	\$8,500	\$8,500	\$8,500
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		\$0	\$0	\$0
State Sources Subtotal			\$132,871	\$123,070	\$123,070

Charges for Services

3401	Income from Departments	08	\$245,850	\$146,520	\$146,520
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$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			\$245,850	\$146,520	\$146,520

Miscellaneous Revenues

3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	08	\$18,950	\$5,000	\$5,000
3502	Interest on Investments	08	\$43,604	\$30,000	\$30,000
3503	Other	08	\$0	\$12,770	\$12,770
3504	Fines and Forfeits	08	\$0	\$4,350	\$4,350
3506	Insurance Dividends and Reimbursements	08	\$0	\$50	\$50
3508	Contributions and Donations	08	\$0	\$50	\$50
3509	Revenue from Misc Sources Not Otherwise Classified	08	\$30,672	\$680	\$680



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Miscellaneous Revenues Subtotal **\$93,226** **\$52,900** **\$52,900**

Interfund Operating Transfers In				
3911	From Revolving Funds	\$0	\$0	\$0
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$3,939	\$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	\$680,744	\$687,701	\$687,701
3914W	From Water Proprietary Fund	\$155,831	\$195,917	\$195,917
3915	From Capital Reserve Funds	\$262,515	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$175,000	\$175,000
3917	From Conservation Funds	\$0	\$0	\$0
		\$1,103,029	\$1,058,618	\$1,058,618
		Interfund Operating Transfers In Subtotal		
Other Financing Sources				
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$5,289,135	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$10,000	\$10,000
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
		\$5,289,135	\$10,000	\$10,000
		Other Financing Sources Subtotal		
		\$7,380,035	\$1,821,808	\$1,821,808
		Total Estimated Revenues and Credits		



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Item	Selectmen's Period ending 6/30/2025 (Recommended)	Budget Committee's Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$4,992,763	\$4,992,763
Special Warrant Articles	\$210,001	\$210,001
Individual Warrant Articles	\$46,000	\$46,000
Total Appropriations	\$5,248,764	\$5,248,764
Less Amount of Estimated Revenues & Credits	\$1,821,808	\$1,821,808
Estimated Amount of Taxes to be Raised	\$3,426,956	\$3,426,956



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1. Total Recommended by Budget Committee	\$5,248,764
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 (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$5,248,764
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$524,876
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>	
	\$5,773,640