



New Hampshire  
Department of  
Revenue Administration

2024  
MS-DTB

Default Budget of the Municipality

Wolfeboro

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

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: 1-29-2024

GOVERNING BODY OR 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          |
|--------------------|----------|--------------------|
| BRAD HARRIMAN      | B.O.S.   | Brad Harriman      |
| Linda T. Murry     | BOS      | Linda T. Murry     |
| Luke Freudenberger | BOS      | Luke Freudenberger |
| Daniel A. Squecco  | BOS      | Daniel A. Squecco  |
| Brian Deshaies     | BOS      | Brian Deshaies     |
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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/>



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2024  
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Appropriations

| Account                          | Purpose                                      | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget |
|----------------------------------|--|------------------------------|----------------------------|----------------------------|----------------|
| <b>General Government</b>        |  |                              |                            |                            |                |
| 4130                             | Executive                                    | \$489,596                    | (\$9,074)                  | \$0                        | \$480,522      |
| 4140                             | Election, Registration, and Vital Statistics | \$220,729                    | \$15,141                   | \$0                        | \$235,870      |
| 4150                             | Financial Administration                     | \$828,907                    | \$22,315                   | \$0                        | \$851,222      |
| 4152                             | Property Assessment                          | \$0                          | \$0                        | \$0                        | \$0            |
| 4153                             | Legal Expense                                | \$115,000                    | \$0                        | \$0                        | \$115,000      |
| 4155                             | Personnel Administration                     | \$2,298,411                  | \$359,438                  | \$0                        | \$2,657,849    |
| 4191                             | Planning and Zoning                          | \$150,450                    | \$2,420                    | \$0                        | \$152,870      |
| 4194                             | General Government Buildings                 | \$162,809                    | \$279                      | \$0                        | \$163,088      |
| 4195                             | Cemeteries                                   | \$29,485                     | \$2,347                    | \$0                        | \$31,832       |
| 4196                             | Insurance Not Otherwise Allocated            | \$183,765                    | \$16,539                   | \$0                        | \$200,304      |
| 4197                             | Advertising and Regional Associations        | \$0                          | \$0                        | \$0                        | \$0            |
| 4198                             | Contingency                                  | \$0                          | \$0                        | \$0                        | \$0            |
| 4199                             | Other General Government                     | \$385,283                    | \$523                      | (\$60,464)                 | \$305,322      |
| General Government Subtotal      |  | \$4,844,415                  | \$409,928                  | (\$60,464)                 | \$5,193,879    |
| <b>Public Safety</b>             |  |                              |                            |                            |                |
| 4210                             | Police                                       | \$2,038,864                  | \$155,944                  | \$0                        | \$2,194,808    |
| 4215                             | Ambulances                                   | \$275,953                    | \$0                        | \$0                        | \$275,953      |
| 4220                             | Fire   | \$1,927,961                  | \$359,020                  | (\$93,447)                 | \$2,193,534    |
| 4240                             | Building Inspection                          | \$107,863                    | \$2,593                    | \$0                        | \$110,456      |
| 4290                             | Emergency Management                         | \$70,212                     | (\$2,215)                  | \$0                        | \$67,997       |
| 4299                             | Other Public Safety                          | \$525,100                    | \$39,656                   | \$0                        | \$564,756      |
| Public Safety Subtotal           |  | \$4,945,953                  | \$554,998                  | (\$93,447)                 | \$5,407,504    |
| <b>Airport/Aviation Center</b>   |  |                              |                            |                            |                |
| 4301                             | Airport Administration                       | \$0                          | \$0                        | \$0                        | \$0            |
| 4302                             | Airport Operations                           | \$0                          | \$0                        | \$0                        | \$0            |
| 4309                             | Other Airport                                | \$0                          | \$0                        | \$0                        | \$0            |
| Airport/Aviation Center Subtotal |  | \$0                          | \$0                        | \$0                        | \$0            |
| <b>Highways and Streets</b>      |  |                              |                            |                            |                |
| 4311                             | Highway Administration                       | \$168,581                    | \$1,343                    | \$0                        | \$169,924      |
| 4312                             | Highways and Streets                         | \$1,528,933                  | (\$18,855)                 | \$0                        | \$1,510,078    |
| 4313                             | Bridges                                      | \$0                          | \$0                        | \$0                        | \$0            |
| 4316                             | Street Lighting                              | \$0                          | \$0                        | \$0                        | \$0            |
| 4319                             | Other Highway, Streets, and Bridges          | \$359,965                    | \$115,010                  | \$0                        | \$474,975      |
| Highways and Streets Subtotal    |  | \$2,057,479                  | \$97,498                   | \$0                        | \$2,154,977    |



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| Account                                   | Purpose                            | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget |
|---|------------------------------------|------------------------------|----------------------------|----------------------------|----------------|
| <b>Sanitation</b>                         |                                    |                              |                            |                            |                |
| 4321                                      | Sanitation Administration          | \$0                          | \$0                        | \$0                        | \$0            |
| 4323                                      | Solid Waste Collection             | \$0                          | \$0                        | \$0                        | \$0            |
| 4324                                      | Solid Waste Disposal               | \$1,018,021                  | \$160,182                  | \$0                        | \$1,178,203    |
| 4325                                      | Solid Waste Facilities Clean-Up    | \$0                          | \$0                        | \$0                        | \$0            |
| 4326                                      | Sewage Collection and Disposal     | \$0                          | \$0                        | \$0                        | \$0            |
| 4329                                      | Other Sanitation                   | \$0                          | \$0                        | \$0                        | \$0            |
| Sanitation Subtotal                       |                                    | \$1,018,021                  | \$160,182                  | \$0                        | \$1,178,203    |
| <b>Water Distribution and Treatment</b>   |                                    |                              |                            |                            |                |
| 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            |
| <b>Electric</b>                           |                                    |                              |                            |                            |                |
| 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            |
| <b>Health</b>                             |                                    |                              |                            |                            |                |
| 4411                                      | Health Administration              | \$11,349                     | \$0                        | \$0                        | \$11,349       |
| 4414                                      | Pest Control                       | \$26,781                     | \$243                      | \$0                        | \$27,024       |
| 4415                                      | Health Agencies and Hospitals      | \$132,843                    | \$0                        | \$0                        | \$132,843      |
| 4419                                      | Other Health                       | \$0                          | \$0                        | \$0                        | \$0            |
| Health Subtotal                           |                                    | \$170,973                    | \$243                      | \$0                        | \$171,216      |
| <b>Welfare</b>                            |                                    |                              |                            |                            |                |
| 4441                                      | Welfare Administration             | \$73,851                     | \$54                       | \$0                        | \$73,905       |
| 4442                                      | Direct Assistance                  | \$0                          | \$0                        | \$0                        | \$0            |
| 4444                                      | Intergovernmental Welfare Payments | \$0                          | \$0                        | \$0                        | \$0            |
| 4445                                      | Vendor Payments                    | \$0                          | \$0                        | \$0                        | \$0            |
| 4449                                      | Other Welfare                      | \$0                          | \$0                        | \$0                        | \$0            |
| Welfare Subtotal                          |                                    | \$73,851                     | \$54                       | \$0                        | \$73,905       |



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|---------------------------------------|--|------------------------------|----------------------------|----------------------------|----------------|
| <b>Culture and Recreation</b>         |  |                              |                            |                            |                |
| 4520                                  | Parks and Recreation                               | \$1,088,124                  | \$42,423                   | \$0                        | \$1,130,547    |
| 4550                                  | Library  | \$592,106                    | \$17,126                   | \$0                        | \$609,232      |
| 4583                                  | Patriotic Purposes                                 | \$24,236                     | \$0                        | \$0                        | \$24,236       |
| 4589                                  | Other Culture and Recreation                       | \$61,632                     | (\$1,079)                  | \$0                        | \$60,553       |
| Culture and Recreation Subtotal       |  | \$1,766,098                  | \$58,470                   | \$0                        | \$1,824,568    |
| <b>Conservation and Development</b>   |  |                              |                            |                            |                |
| 4611                                  | Conservation Administration                        | \$21,953                     | \$467                      | \$0                        | \$22,420       |
| 4612                                  | Purchase of Natural Resources                      | \$0                          | \$0                        | \$0                        | \$0            |
| 4619                                  | Other Conservation                                 | \$0                          | \$0                        | \$0                        | \$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                         | \$16,240                     | \$0                        | \$0                        | \$16,240       |
| Conservation and Development Subtotal |  | \$38,193                     | \$467                      | \$0                        | \$38,660       |
| <b>Debt Service</b>                   |  |                              |                            |                            |                |
| 4711                                  | Principal - Long Term Bonds, Notes, and Other Debt | \$1,057,157                  | \$306,134                  | \$0                        | \$1,363,291    |
| 4721                                  | Interest - Long Term Bonds, Notes, and Other Debt  | \$488,571                    | \$259,135                  | \$0                        | \$747,706      |
| 4723                                  | Interest on Tax and Revenue Anticipation Notes     | \$0                          | \$0                        | \$0                        | \$0            |
| 4790                                  | Other Debt Service Charges                         | \$537,340                    | \$71,138                   | \$0                        | \$608,478      |
| Debt Service Subtotal                 |  | \$2,083,068                  | \$636,407                  | \$0                        | \$2,719,475    |
| <b>Capital Outlay</b>                 |  |                              |                            |                            |                |
| 4901                                  | Land   | \$0                          | \$0                        | \$0                        | \$0            |
| 4902                                  | Machinery, Vehicles, and Equipment                 | \$52,000                     | \$0                        | (\$52,000)                 | \$0            |
| 4903                                  | Buildings  | \$0                          | \$0                        | \$0                        | \$0            |
| 4909                                  | Improvements Other than Buildings                  | \$11,960                     | \$0                        | (\$11,960)                 | \$0            |
| Capital Outlay Subtotal               |  | \$63,960                     | \$0                        | (\$63,960)                 | \$0            |



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|---------------------------------------|-----------------------------------|------------------------------|----------------------------|----------------------------|----------------|
| <b>Operating Transfers Out</b>        |                                   |                              |                            |                            |                |
| 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      | \$10,447,970                 | \$296,959                  | (\$75,600)                 | \$10,669,329   |
| 4914O                                 | To Other Proprietary Fund         | \$402,703                    | \$5,605                    | \$0                        | \$408,308      |
| 4914S                                 | To Sewer Proprietary Fund         | \$1,706,195                  | \$116,725                  | (\$4,400)                  | \$1,818,520    |
| 4914W                                 | To Water Proprietary Fund         | \$1,707,011                  | \$10,244                   | (\$75,000)                 | \$1,642,255    |
| 4915                                  | To Capital Reserve Funds          | \$0                          | \$0                        | \$0                        | \$0            |
| 4916                                  | To Expendable Trusts              | \$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      |                                   | \$14,263,879                 | \$429,533                  | (\$155,000)                | \$14,538,412   |
| Total Operating Budget Appropriations |                                   | \$31,325,890                 | \$2,347,780                | (\$372,871)                | \$33,300,799   |



**New Hampshire**  
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**Reasons for Reductions/Increases & One-Time Appropriations**

| Account  | Explanation |
|--|-------------|
| <i>No reasons entered for reductions/increases or one-time appropriations.</i> |             |

# Town of Wolfeboro, NH

## 2024 Default Budget

Town Meeting Approved 2023 Budget

\$31,325,890

| <b>Adjustments:</b>                   | <b><u>Fund</u></b> |            | <b><u>Fund Totals</u></b> | <b><u>Acct #</u></b> |
|---------------------------------------|--------------------|------------|---------------------------|----------------------|
| <b><u>General Fund</u></b>            |                    |            |                           |                      |
| Fire - Complete Repairs to Boat 1     | 01                 | (\$30,000) |                           | 01-49623-100         |
| Fire - Replace Boat 2 Motor           | 01                 | (\$12,000) |                           | 01-49623-200         |
| Baseball Field Improvements           | 01                 | (\$10,000) |                           | 01-49623-300         |
| Brewster Beach Septic                 | 01                 | (\$11,960) |                           | 01-49623-400         |
| Information Technology Projects       | 01                 | (\$60,464) |                           | 01-49623-500         |
| Firefighter 2023 (1/2 year)           | 01                 | (\$37,904) |                           | 01-42200-XXX         |
| Firefighter 2024 (1/2 year)           | 01                 | (\$55,543) |                           | 01-42200-XXX         |
| Fire Truck Lease                      | 01                 | \$182,255  |                           | 01-42200-440         |
| Assessing Services                    | 01                 | \$1,105    |                           | 41503-380-490        |
| Health Insurance                      | 01                 | \$333,231  |                           | 41550-210            |
| Life and Disability Insurance         | 01                 | \$13,496   |                           | 41550-215            |
| Dental Insurance                      | 01                 | \$4,542    |                           | 41550-219            |
| Worker's Compensation                 | 01                 | \$8,169    |                           | 41550-260            |
| Other Approved Labor                  | 01                 | \$563,813  |                           | 100's                |
| NH Retirement System                  | 01                 | \$65,809   |                           | 230                  |
| Property Liability Insurance          | 01                 | \$16,539   |                           | 41960-480            |
| Debt Service - Principal and Interest | 01                 | \$565,269  |                           | 980 and 981          |
| Sewer Fund Operating Transfer         | 01                 | \$71,138   |                           | 49131-940            |
| Solid Waste Contract                  | 01                 | \$173,586  |                           | 43240-380            |
| Ambulance Services                    | 01                 |            |                           | 42150-350            |
| Heat & Oil                            | 01                 | (\$14,437) |                           | 411                  |
| Fuel                                  | 01                 | (\$66,268) |                           | 635,636 and 638      |
|                                       |                    |            | \$1,700,376               |                      |
| <b><u>Water Fund</u></b>              |                    |            |                           |                      |
| Water Operator new Truck              | 02                 | (\$50,000) |                           | 02-49623-100         |
| Water Meter Replacements              | 02                 | (\$15,000) |                           | 02-49623-200         |
| Utility Billing Software Conversion   | 02                 | (\$10,000) |                           | 02-49623-600         |
| Health Insurance                      | 02                 | (\$11,786) |                           | 02-41550-210         |
| Life and Disability Insurance         | 02                 | \$882      |                           | 02-41550-215         |
| Dental Insurance                      | 02                 | (\$32)     |                           | 02-41550-219         |
| Worker's Compensation                 | 02                 | \$670      |                           | 02-41550-260         |
| Other Approved Labor                  | 02                 | \$33,125   |                           | 100's                |
| NH Retirement System                  | 02                 | \$5,617    |                           | 230                  |
| Property Liability Insurance          | 02                 | \$1,386    |                           | 43320/50-480         |
| Debt Service - Principal and Interest | 02                 | (\$17,137) |                           | 980 and 981          |
| Heat & Oil                            | 02                 | \$1,872    |                           | 411                  |
| Fuel                                  | 02                 | (\$4,353)  |                           | 635,636 and 638      |
|                                       |                    |            | (\$64,756)                |                      |
| <b><u>Electric Fund</u></b>           |                    |            |                           |                      |
| Melody & Keniston Island Engineering  | 03                 | (\$50,000) |                           | 03-49623-100         |
| Utility Billing Software Conversion   | 03                 | (\$25,600) |                           | 03-49623-600         |
| Health Insurance                      | 03                 | (\$5,016)  |                           | 41550-210            |
| Life and Disability Insurance         | 03                 | \$1,974    |                           | 41550-215            |

|                                       |    |           |                 |
|---------------------------------------|----|-----------|-----------------|
| Dental Insurance                      | 03 | \$669     | 41550-219       |
| Other Approved Labor                  | 03 | \$14,997  | 100's           |
| NH Retirement System                  | 03 | (\$232)   | 230             |
| Property Liability Insurance          | 03 | \$2,708   | 43410/20/30-480 |
| Debt Service - Principal and Interest | 03 | \$286,973 | 980 and 981     |
| Heat & Oil                            | 03 | \$2,025   | 411             |
| Fuel                                  | 03 | (\$7,139) | 635,636 and 638 |
|                                       |    |           | \$221,359       |

**Sewer Fund**

|  |    |            |                 |
|--|----|------------|-----------------|
| Utility Billing Software Conversion      | 04 | (\$4,400)  | 04-49623-600    |
| Health Insurance                         | 04 | (\$8,879)  | 41550-210       |
| Life and Disability Insurance            | 04 | (\$229)    | 41550-215       |
| Dental Insurance                         | 04 | (\$391)    | 41550-219       |
| Worker's Compensation                    | 04 | (\$170)    | 41550-260       |
| Other Approved Labor                     | 04 | (\$18,940) | 100's           |
| NH Retirement System                     | 04 | (\$2,986)  | 230             |
| Property Liability Insurance             | 04 | \$1,149    | 43260/63-480    |
| Debt Service - Principal and Interest    | 04 | \$71,138   | 980 and 981     |
| Wastewater Treatment Contracted Services | 04 | \$76,677   | 43263-392       |
| Fuel                                     | 04 | (\$644)    | 635,636 and 638 |
|  |    |            | \$112,325       |

**Pop Whalen Fund**

|                                       |    |            |                 |
|---------------------------------------|----|------------|-----------------|
| Health Insurance                      | 05 | \$15,558   | 41550-210       |
| Life and Disability Insurance         | 05 | \$888      | 41550-215       |
| Dental Insurance                      | 05 | \$639      | 41550-219       |
| Worker's Compensation                 | 05 | \$750      | 41550-260       |
| Other Approved Labor                  | 05 | \$20,349   | 100's           |
| NH Retirement System                  | 05 | (\$23,153) | 230             |
| Property Liability Insurance          | 05 | \$302      | 45890-480       |
| Debt Service - Principal and Interest | 05 | (\$5,151)  | 980 and 981     |
| Fuel                                  | 05 | (\$4,577)  | 635,636 and 638 |

\$5,605

**Total Default Budget**

**\$33,300,799**