MS-7

BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

FREMONT NEW HAMPSHIRE

BUDGET FORM FOR A TOWN WHICH HAS ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2014 to December 31, 2014

or Fiscal Year From ________________ to ________________

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.

2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): 20 January 2014

BUDGET COMMITTEE

Please sign in ink.

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.

Charles K[illegible]
Patricia J Martel
Tina Vargas
Michael G[illegible]

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
	GENERAL GOVERNMENT							
4130-4139	Executive	6	106,617	101,735.72	101,707		105,707	
4140-4149	Election,Reg.& Vital Statistics	6	47,992	42,832.80	73,214		71,541	1,673
4150-4151	Financial Administration	6	44,285	44,110.63	20,060		20,060	
4152	Revaluation of Property	6	40,720	33,031.09	38,370		38,370	
4153	Legal Expense	6	20,000	10,884.20	20,000		20,000	
4155-4159	Personnel Administration	6	226,505	219,724.14	251,107		251,107	
4191-4193	Planning & Zoning	6	38,466	36,223.33	36,566		36,566	
4194	General Government Buildings	6	75,785	85,872.36	85,558		85,409	149
4195	Cemeteries	6	9,900	10,238.13	9,900		9,900	
4196	Insurance	6	35,519	33,276.17	35,519		35,519	
4197	Advertising & Regional Assoc.	6	7,034	7,033.60	7,114		7,114	
4199	Other General Government	6	2,400	2,112.96	2,400		2,400	
	PUBLIC SAFETY							
4210-4214	Police	6	446,851	438,431.91	481,190		480,392	798
4215-4219	Ambulance	6	7,000	7,000.00	7,000		7,000	
4220-4229	Fire	6	169,449	161,296.81	187,598		187,398	200
4240-4249	Building Inspection	6	30,303	28,260.44	32,716		32,716	
4290-4298	Emergency Management	6	4,130	2,984.25	4,130		4,130	
4299	Other (Including Communications)							
	AIRPORT/AVIATION CENTER							
4301-4309	Airport Operations							
	HIGHWAYS & STREETS							
4311	Administration							
4312	Highways & Streets	6	392,291	409,123.06	396,175		396,175	
4313	Bridges							

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	HIGHWAYS & STREETS (cont.)							
4316	Street Lighting	6	4,680	4,938.78	4,848		4,848	
4319	Other							
	SANITATION							
4321	Administration							
4323	Solid Waste Collection	6	255,180	253,253.76	206,951		206,951	
4324	Solid Waste Disposal	6	116,560	102,854.89	116,115		116,115	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
	WATER DISTRIBUTION & TREATMENT							
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
	ELECTRIC							
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
	HEALTH/WELFARE							
4411	Administration							
4414	Pest Control	6	11,135	8,917.69	9,630		9,630	
4415-4419	Health Agencies & Hosp. & Other	6	626	626.00	660		660	
4441-4442	Administration & Direct Assist.	6	11,000	13,351.03	14,850		14,850	
4444	Intergovernmental Welfare Payemnts							
4445-4449	Vendor Payments & Other	6	25,813	25,213.00	28,753		27,594	

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	CULTURE & RECREATION							
4520-4529	Parks & Recreation	6	40,386	38,697.76	43,559		40,386	3,173
4550-4559	Library	6	105,125	101,180.77	105,879		105,879	
4583	Patriotic Purposes	6	2,335	2,188.23	2,185		2,185	
4589	Other Culture & Recreation							
	CONSERVATION							
4611-4612	Admin.& Purch. of Nat. Resources	6	924	924.00	1,523		1,523	
4619	Other Conservation							
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development							
	DEBT SERVICE							
4711	Princ.- Long Term Bonds & Notes	6	172,000	172,000.00	135,000		135,000	
4721	Interest-Long Term Bonds & Notes	6	55,579	55,174.73	46,239		46,239	
4723	Int. on Tax Anticipation Notes	6	3,000	0.00	2,000		2,000	
4790-4799	Other Debt Service							
	CAPITAL OUTLAY							
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings			34,000.00				
4909	Improvements Other Than Bldgs.							
	OPERATING TRANSFERS OUT							
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	- Sewer							
	- Water							

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	OPERATING TRANSFERS OUT (cont.)							
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
	OPERATING BUDGET TOTAL		2,509,590	2,487,492.24	2,508,516	0	2,505,364	5,993

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to or from a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
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4915	To Capital Reserve Funds	8	15,000	15,000	25,000		25,000	
4916	To Exp.Tr.Fund	13, 17			15,000		15,000	
4917	To Health Maint. Trust Funds							
4902	Fire Truck Lease/Purchase	5			175,000		175,000	
4915	TH Renovations CRF	9			10,000		10,000	
4915	Property Assessment CRF	10			10,000		10,000	
4915	Fire Truck CRF	11			50,000		50,000	
4915	Highway Equipment CRF	12			25,000		25,000	
4915	Emerg Mgmt Equip CRF	21			50,000		50,000	
SPECIAL ARTICLES RECOMMENDED			15,000		360,000		360,000	

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
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4902	Mosquito Control	16	49,550	49,550	49,550		49,550	
4902	FRD SCBA's	14	47,088	47,088	47,088		47,088	
4902	Whittier Drive Reconstruction	15			100,000		100,000	
	PD OHRV/Fine Revolving Fund	19			25,000		25,000	
	PD Special Detail Revolving Fund	20			5,000		5,000	
INDIVIDUAL ARTICLES RECOMMENDED			96,638		226,638		226,638	

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
	TAXES				
3120	Land Use Change Taxes - General Fund	6	27,714.25	25,000	25,000
3180	Resident Taxes				
3185	Yield Taxes	6	2,944.08	3,000	3,000
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes	6	66,066.18	65,000	65,000
	Inventory Penalties				
3187	Excavation Tax ($.02 cents per cu yd)	6	300.68	300	300
	LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees	6	703,408.31	700,000	700,000
3230	Building Permits	6	74,784.90	55,000	55,000
3290	Other Licenses, Permits & Fees	6	11,007.35	12,000	12,000
3311-3319	**FROM FEDERAL GOVERNMENT**				
	FROM STATE				
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution	6	194,233.86	194,000	194,000
3353	Highway Block Grant	6	94,116.07	94,776	94,776
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	**FROM OTHER GOVERNMENTS**				
	CHARGES FOR SERVICES				
3401-3406	Income from Departments	6	67,820.64	43,035	43,035
3409	Other Charges	6	98,242.53	50,750	50,750
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property	6	785.00	20,700	20,700
3502	Interest on Investments	6	405.23	400	400
3503-3509	Other	6	13,686.65	2,000	2,000
	INTERFUND OPERATING TRANSFERS IN				
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1 ACCT.#	2 SOURCE OF REVENUE	3 Warr. Art.#	4 Actual Revenues Prior Year	5 Selectmen's Estimated Revenues	6 Budget Committee's Est. Revenues
	INTERFUND OPERATING TRANSFERS IN (cont.)				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	5	4,064.05	175,000	175,000
3916	From Trust & Fiduciary Funds		2,500.00	2,500	2,500
3917	Transfers from Conservation Funds				
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance	13,19,20	0.00	40,000	40,000
	Estimated Fund Balance to Reduce Taxes				
	TOTAL ESTIMATED REVENUE & CREDITS		1,362,079.78	1,483,461	1,483,461

BUDGET SUMMARY

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	2,509,590	2,508,516	2,505,364
Special Warrant Articles Recommended (from pg. 6)	15,000	360,000	360,000
Individual Warrant Articles Recommended (from pg. 6)	96,638	226,638	226,638
TOTAL Appropriations Recommended	2,621,228	3,095,154	3,092,002
Less: Amount of Estimated Revenues & Credits (from above)	1,362,080	1,483,461	1,483,461
Estimated Amount of Taxes to be Raised	1,259,148	1,611,693	1,608,541

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: $273,576
(See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Allowable Increase)
(RSA 32:18, 32:19, & 32:21)

Use VERSION #1 if budget does not contain Collective Bargaining Cost Items; RSA 32:21 Water Costs; or RSA 32:18-a Bond Override

LOCAL GOVERNMENTAL UNIT: FREMONT NH FISCAL YEAR END 12/31/2014

	RECOMMENDED AMOUNT
1. Total **RECOMMENDED** by Budget Committee (See Posted Budget MS-7, 27, or 37)	$ 3,092,002
LESS EXCLUSIONS: 2. Principal: Long-Term Bonds & Notes	$ 135,000
3. Interest: Long-Term Bonds & Notes	$ 46,239
4. Capital Outlays Funded From Long-Term Bonds &Notes per RSA 33:8 & 33:7-b.	$ 175,000
5. Mandatory Assessments	
6. Total exclusions (Sum of rows 2 - 5)	< $356,239 >
7. Amount recommended less recommended Exclusion amounts (line 1 less line 6)	$2,735,763
8. Line 7 times 10%	$ 273,576
9. Maximum Allowable Appropriations (lines 1 + 8)	$ 3,365,578

Line 8 is the maximum allowable increase to budget committee's recommended budget.

Attach a copy of this completed supplemental schedule to the back of the budget form.