



New Hampshire
Department of
Revenue Administration

2015
MS-737

Budget of the Town of Fremont

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: 21 January 2015

For Assistance Please Contact the NH DRA Municipal and Property Division

P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

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.

Budget Committee Members	
Printed Name	Signature
Michael Nygren, Chair	
Patricia Martel, Vice Chair	
Mary Anderson	
Gene Cordes	
Greg Fraize	
Mark Kidd	
Neal Janvrin	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recom'ded)	Selectmen's Approp Ensuing FY (Not Recom'ded)	Budget Comm's Approp Ensuing FY (Not Recom'ded)
General Government							
4130-4139	Executive	5	\$100,456	\$94,691	\$99,739	\$0	\$99,739
4140-4149	Election, Registration, and Vital Statistics	5	\$71,541	\$68,443	\$66,760	\$0	\$66,760
4150-4151	Financial Administration	5	\$20,060	\$19,591	\$20,174	\$0	\$20,174
4152	Revaluation of Property	5	\$38,370	\$33,642	\$38,526	\$0	\$38,526
4153	Legal Expense	5	\$20,000	\$13,735	\$20,000	\$0	\$20,000
4155-4159	Personnel Administration	5	\$252,014	\$237,828	\$275,414	\$0	\$275,414
4191-4193	Planning and Zoning	5	\$37,264	\$36,021	\$39,331	\$0	\$39,331
4194	General Government Buildings	5	\$85,409	\$78,893	\$91,789	\$0	\$91,789
4195	Cemeteries	5	\$10,050	\$9,525	\$14,150	\$0	\$14,150
4196	Insurance	5	\$35,519	\$33,343	\$35,519	\$0	\$35,519
4197	Advertising and Regional Association	5	\$7,114	\$7,528	\$7,755	\$0	\$7,755
4199	Other General Government	5	\$2,400	\$1,917	\$2,350	\$0	\$2,350
Public Safety							
4210-4214	Police	5	\$480,937	\$492,654	\$486,972	\$0	\$486,972
4215-4219	Ambulance	5	\$7,000	\$7,000	\$7,500	\$0	\$7,500
4220-4229	Fire	5	\$187,398	\$156,490	\$181,019	\$0	\$181,019
4240-4249	Building Inspection	5	\$33,582	\$31,431	\$34,771	\$0	\$34,771
4290-4298	Emergency Management	5	\$4,130	\$7,386	\$4,000	\$0	\$4,000
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center							
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0
Highways and Streets							
4311	Administration		\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	5	\$398,095	\$395,379	\$402,470	\$0	\$402,470
4313	Bridges		\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	5	\$4,848	\$4,963	\$4,985	\$0	\$4,985
4319	Other		\$0	\$0	\$0	\$0	\$0
Sanitation							
4321	Administration		\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	5	\$206,951	\$206,951	\$213,160	\$0	\$213,160

4324	Solid Waste Disposal	5	\$116,115	\$100,500	\$114,715	\$0	\$114,715	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$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
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
Health								
4411	Administration		\$660	\$456	\$0	\$0	\$0	\$0
4414	Pest Control	5	\$9,796	\$8,704	\$9,920	\$0	\$9,920	\$0
4415-4419	Health Agencies, Hospitals, and Other	5	\$0	\$0	\$750	\$0	\$750	\$0
Welfare								
4441-4442	Administration and Direct Assistance	5	\$14,850	\$17,314	\$14,850	\$0	\$14,850	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	5	\$27,594	\$27,594	\$26,154	\$0	\$26,154	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	5	\$40,386	\$40,067	\$50,950	\$0	\$50,950	\$0
4550-4559	Library	5	\$105,879	\$125,041	\$106,425	\$0	\$106,425	\$0
4583	Patriotic Purposes	5	\$2,185	\$1,838	\$2,185	\$0	\$2,185	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural	5	\$1,523	\$1,523	\$1,723	\$0	\$1	\$1,722
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service								
4711	Long Term Bonds and Notes - Principal	5	\$135,000	\$135,000	\$135,000	\$0	\$135,000	\$0
4721	Long Term Bonds and Notes - Interest	5	\$46,239	\$46,239	\$39,587	\$0	\$39,587	\$0
4723	Tax Anticipation Notes - Interest	5	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								

4901	Land			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment			\$47,088	\$47,088	\$0	\$0	\$0	\$0	\$0
4903	Buildings			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out										
4912	To Special Revenue Fund			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds			\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds			\$25,001	\$25,001	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations				\$2,592,454	\$2,528,777	\$2,550,643	\$0	\$2,548,921	\$0	\$1,722

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	6	\$0	\$0	\$470,455	\$0	\$470,455	\$0
4915	To Capital Reserve Fund	13	\$0	\$0	\$25,000	\$0	\$25,000	\$0
4915	To Capital Reserve Fund	9	\$25,000	\$25,000	\$25,000	\$0	\$25,000	\$0
4915	To Capital Reserve Fund	10	\$0	\$0	\$10,000	\$0	\$10,000	\$0
4915	To Capital Reserve Fund	12	\$0	\$0	\$25,000	\$0	\$25,000	\$0
4915	To Capital Reserve Fund	11	\$0	\$0	\$10,000	\$0	\$10,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	7	\$0	\$0	\$3,500	\$0	\$3,500	\$0
Special Articles Recommended			\$25,000	\$25,000	\$568,955	\$0	\$568,955	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4909	Improvements Other than Buildings	15	\$49,550	\$49,550	\$49,550	\$0	\$49,550	\$0
Purpose:								
Individual Articles Recommended			\$49,550	\$49,550	\$49,550	\$0	\$49,550	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	5	\$21,071	\$35,000	\$35,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	5	\$9,249	\$5,000	\$5,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	5	\$252	\$250	\$250
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	5	\$40,400	\$40,000	\$40,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	5	\$761,599	\$750,000	\$750,000
3230	Building Permits	5	\$67,465	\$55,000	\$55,000
3290	Other Licenses, Permits, and Fees	5	\$11,506	\$12,000	\$12,000
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	5	\$213,670	\$210,000	\$210,000
3353	Highway Block Grant	5	\$96,148	\$96,490	\$96,490
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
Charges for Services					
3401-3406	Income from Departments	5	\$48,246	\$41,200	\$41,200
3409	Other Charges	5	\$64,587	\$10,400	\$10,400
Miscellaneous Revenues					
3501	Sale of Municipal Property	5	\$71,328	\$1,600	\$1,600
3502	Interest on Investments	5	\$286	\$275	\$275
3503-3509	Other	5	\$678	\$5,100	\$5,100

Interfund Operating Transfers In						
3912	From Special Revenue Funds			\$25,297	\$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
3914S	From Enterprise Funds: Sewer (Offset)			\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)			\$0	\$0	\$0
3915	From Capital Reserve Funds	6		\$25,000	\$175,000	\$175,000
3916	From Trust and Fiduciary Funds	5		\$2,500	\$2,500	\$2,500
3917	From Conservation Funds			\$0	\$0	\$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			\$0	\$0	\$0
Total Estimated Revenues and Credits				\$1,459,282	\$1,439,815	\$1,439,815

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$2,505,365	\$2,550,643	\$2,548,921
Special Warrant Articles Recommended	\$112,088	\$568,955	\$568,955
Individual Warrant Articles Recommended	\$49,550	\$49,550	\$49,550
TOTAL Appropriations Recommended	\$2,667,003	\$3,169,148	\$3,167,426
Less: Amount of Estimated Revenues & Credits	\$1,459,282	\$1,439,815	\$1,439,815
Estimated Amount of Taxes to be Raised	\$1,207,721	\$1,729,333	\$1,727,611

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-737)	\$ 3,167,426
LESS EXCLUSIONS:	\$ 135,000
2. Principal: Long-Term Bonds & Notes	
3. Interest: Long-Term Bonds & Notes	\$ 39,587
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	\$
5. Mandatory Assessments	
6. Total exclusions (Sum of rows 2 - 5)	< \$174,587 >
7. Amount recommended less recommended Exclusion amounts (line 1 less line 6)	\$2,992,839
8. Line 7 times 10%	\$ 299,283
9. Maximum Allowable Appropriations (lines 1 + 8)	\$ 3,466,709

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.