



New Hampshire
Department of
Revenue Administration

2016
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: 20 January 2016

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
Mary A Anderson, Chair	
Mark Kidd, Vice Chair	
Patricia Martel	
Joe Miccile	
Michael Nygren	
Jennifer Brown, School Board Representative	
Gene Cordes, Selectman Representative	

A 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	Description	Warrant Article #	Appropriations		Actual Expenditures Prior Year	Selectmen's Appropriations		Selectmen's Appropriations		Budget Committee's Appropriations		Budget Committee's Appropriations	
			Prior Year as Approved by DRA			Ensuing FY (Recommended)	Ensuing FY (Not Recommended)	Ensuing FY (Recommended)	Ensuing FY (Not Recommended)	Ensuing FY (Recommended)	Ensuing FY (Not Recommended)		
General Government													
0000-0000	Collective Bargaining			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	02		\$99,739	\$96,237	\$112,741	\$0	\$0	\$112,741	\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	02		\$66,760	\$65,059	\$76,667	\$0	\$0	\$75,744	\$0	\$0	\$923	\$0
4150-4151	Financial Administration	02		\$20,174	\$20,564	\$20,410	\$0	\$0	\$19,710	\$0	\$0	\$700	\$0
4152	Revaluation of Property	02		\$38,526	\$33,171	\$38,526	\$0	\$0	\$38,526	\$0	\$0	\$0	\$0
4153	Legal Expense	02		\$20,000	\$15,901	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
4155-4159	Personnel Administration	02		\$275,414	\$240,843	\$295,271	\$0	\$0	\$295,271	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	02		\$39,331	\$29,836	\$44,885	\$0	\$0	\$43,885	\$0	\$0	\$1,000	\$0
4194	General Government Buildings	02		\$91,789	\$99,950	\$80,648	\$0	\$0	\$80,648	\$0	\$0	\$0	\$0
4195	Cemeteries	02		\$14,150	\$14,135	\$16,790	\$0	\$0	\$16,790	\$0	\$0	\$0	\$0
4196	Insurance	02		\$35,519	\$38,616	\$41,519	\$0	\$0	\$41,519	\$0	\$0	\$0	\$0
4197	Advertising and Regional Association	02		\$7,755	\$7,644	\$7,895	\$0	\$0	\$7,895	\$0	\$0	\$0	\$0
4199	Other General Government	02		\$2,350	\$2,433	\$2,450	\$0	\$0	\$2,450	\$0	\$0	\$0	\$0
Public Safety													
4210-4214	Police	02		\$486,972	\$439,001	\$538,214	\$0	\$0	\$534,496	\$0	\$0	\$3,718	\$0
4215-4219	Ambulance	02		\$7,500	\$7,500	\$8,000	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0
4220-4229	Fire	02		\$181,019	\$159,475	\$187,619	\$0	\$0	\$187,619	\$0	\$0	\$0	\$0
4240-4249	Building Inspection	02		\$34,771	\$32,862	\$36,613	\$0	\$0	\$36,413	\$0	\$0	\$200	\$0
4290-4298	Emergency Management	02		\$4,000	\$2,203	\$4,040	\$0	\$0	\$4,040	\$0	\$0	\$0	\$0
4299	Other (Including Communications)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center													
4301-4309	Airport Operations			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets													
4311	Administration			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	02		\$402,470	\$0	\$516,784	\$0	\$0	\$496,784	\$0	\$0	\$20,000	\$0
4313	Bridges			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	02		\$4,985	\$5,478	\$5,256	\$0	\$0	\$5,256	\$0	\$0	\$0	\$0
4319	Other			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Appropriations

Account Code	Description	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)	Committee's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Sanitation									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	02	\$213,160	\$213,160	\$219,555	\$0	\$219,555	\$0	\$0
4324	Solid Waste Disposal	02	\$114,715	\$90,634	\$101,450	\$0	\$101,450	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health									
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	02	\$9,920	\$7,995	\$9,890	\$0	\$9,890	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	02	\$750	\$481	\$900	\$0	\$900	\$0	\$0
Welfare									
4441-4442	Administration and Direct Assistance	02	\$14,850	\$18,329	\$15,600	\$0	\$15,600	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	02	\$26,154	\$26,154	\$28,977	\$0	\$28,977	\$0	\$0
Culture and Recreation									
4520-4529	Parks and Recreation	02	\$50,950	\$22,737	\$49,761	\$0	\$49,761	\$0	\$0
4550-4559	Library	02	\$106,425	\$106,047	\$123,631	\$0	\$117,035	\$6,596	\$0
4583	Patriotic Purposes	02	\$2,185	\$2,079	\$2,735	\$0	\$2,735	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Appropriations

Account Code		Description	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)	Committee's Appropriations Ensuing FY (Not Recommended)
Conservation and Development									
4611-4612	Administration and Purchasing of Natural Resources	02		\$1	\$1,155	\$4,022	\$0	\$2,723	\$1,299
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	02		\$135,000	\$135,000	\$135,000	\$0	\$135,000	\$0
4721	Long Term Bonds and Notes - Interest	02		\$39,587	\$39,587	\$34,976	\$0	\$34,976	\$0
4723	Tax Anticipation Notes - Interest	02		\$2,000	\$0	\$1,500	\$0	\$1,500	\$0
4790-4799	Other Debt Service			\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay									
4901	Land			\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment			\$470,455	\$455,388	\$0	\$0	\$0	\$0
4903	Buildings			\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings			\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out									
4912	To Special Revenue Fund			\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund			\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport			\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric			\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer			\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water			\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds			\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds			\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations				\$3,037,217	\$2,855,436	\$2,782,325	\$0	\$2,747,889	\$34,436

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's		Selectmen's		Budget		Committee's	
					Appropriations Ensuing FY (Rec)	Appropriations Ensuing FY (Not Rec)	Appropriations Ensuing FY (Rec)	Appropriations Ensuing FY (Not Rec)	Committee's Appropriations Ensuing FY (Rec)	Committee's Appropriations Ensuing FY (Not Rec)	Appropriations Ensuing FY (Rec)	Appropriations Ensuing FY (Not Rec)
4917	To Health Maintenance Trust Funds			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	12	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$5,000
	Purpose: Town Clerk Salary Increase											
4915	To Capital Reserve Fund	05	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0	\$25,000	\$0	\$25,000	\$0
	Purpose: Bridge CRF											
4915	To Capital Reserve Fund	06	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	Purpose: Town Hall Renovations CRF											
4915	To Capital Reserve Fund	07	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	Purpose: Property Reassessment CRF											
4915	To Capital Reserve Fund	08	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0	\$25,000	\$0	\$25,000	\$0
	Purpose: Highway Equipment CRF											
4915	To Capital Reserve Fund	09	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0	\$25,000	\$0	\$25,000	\$0
	Purpose: Emergency Management Equipment CRF											
4915	To Capital Reserve Fund	16	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$0	\$50,000	\$0
	Purpose: Fire Truck CRF											
4915	To Capital Reserve Fund	17	\$0	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$0	\$15,000	\$0
	Purpose: Historic Museum Renovations CRF											
4916	To Expendable Trusts/Fiduciary Funds	03	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000	\$0	\$20,000	\$0
	Purpose: Fremont Highway Winter Maintenance											
4916	To Expendable Trusts/Fiduciary Funds	04	\$3,500	\$3,500	\$3,500	\$5,000	\$0	\$0	\$5,000	\$0	\$5,000	\$0
	Purpose: Library Building Maintenance EFT											
4916	To Expendable Trusts/Fiduciary Funds	13	\$0	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$3,000	\$0
	Purpose: DARE Program ETF											
4919	To Agency Funds	15	\$0	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$1,000	\$0
	Purpose: Recreation Revolving for Field/Park Improvements											
Special Articles Recommended			\$98,500	\$98,500	\$189,000	\$95,000	\$189,000	\$5,000				

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations		Actual		Selectmen's		Selectmen's		Budget		Committee's	
			Prior Year as Approved by DRA		Expenditures Prior Year		Appropriations Ensuing FY (Rec)		Appropriations Ensuing FY (Not Rec)		Committee's Appropriations Ensuing FY (Rec)		Committee's Appropriations Ensuing FY (Not Rec)	
4909	Improvements Other than Buildings	11		\$0		\$0	\$85,495		\$0		\$85,495		\$0	
	Purpose: Sandown Road Overlay													
4909	Improvements Other than Buildings	14		\$49,550		\$49,550	\$49,550		\$0		\$49,550		\$0	
	Purpose: Mosquito Control Program													
4909	Improvements Other than Buildings	10		\$0		\$0	\$81,700		\$0		\$81,700		\$0	
	Purpose: Chester Road Overlay													
Individual Articles Recommended				\$49,550		\$49,550	\$216,745		\$0		\$216,745		\$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	02	\$43,093	\$37,500	\$37,500
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$6,926	\$6,500	\$6,500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	02	\$125	\$125	\$125
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$31,374	\$31,000	\$31,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$835,799	\$835,000	\$835,000
3230	Building Permits	02	\$65,661	\$65,000	\$65,000
3290	Other Licenses, Permits, and Fees	02	\$10,697	\$11,000	\$11,000
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$217,891	\$218,000	\$218,000
3353	Highway Block Grant	02	\$105,336	\$105,000	\$105,000
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	02	\$38,841	\$41,400	\$41,400
3409	Other Charges	02	\$14,841	\$11,400	\$11,400
Miscellaneous Revenues					
3501	Sale of Municipal Property	02	\$1,463	\$1,025	\$1,025
3502	Interest on Investments	02	\$307	\$285	\$285
3503-3509	Other	02	\$402	\$400	\$400

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
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
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$175,000	\$0	\$0
3916	From Trust and Fiduciary Funds	02	\$2,500	\$2,000	\$2,000
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	15	\$80,500	\$1,000	\$1,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$1,630,756	\$1,366,635	\$1,366,635

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$2,548,921	\$2,782,325	\$2,747,889
Special Warrant Articles Recommended	\$568,955	\$189,000	\$189,000
Individual Warrant Articles Recommended	\$49,550	\$216,745	\$216,745
TOTAL Appropriations Recommended	\$3,167,426	\$3,188,070	\$3,153,634
Less: Amount of Estimated Revenues & Credits	\$1,439,815	\$1,366,635	\$1,366,635
Estimated Amount of Taxes to be Raised	\$1,727,611	\$1,821,435	\$1,786,999

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee		\$3,153,634
Less Exclusions:		
2. Principal: Long-Term Bonds & Notes	4711	\$135,000
3. Interest: Long-Term Bonds & Notes	4721	\$34,976
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>)		\$169,976
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)		\$2,983,658
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)		\$298,366
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 (<i>Difference of Lines 9 and 10</i>)		\$0
Mandatory Water & Waste Treatment Facilities (RSA 32:21):		
12. Amount Recommended (Prior to Meeting)		\$0
13. Amount Voted (Voted at Meeting)		\$0
14. Amount voted over recommended amount (<i>Difference of Lines 12 and 13</i>)		\$0
15. Bond Override (RSA 32:18-a), Amount Voted		\$0
Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 15)		\$3,452,000