

# BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: \_\_\_\_\_

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED  
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

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

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): \_\_\_\_\_

### **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.

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**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)271-3397

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		BUDGET COMMITTEE'S APPROPRIATIONS	
					Ensuing Fiscal Year (RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)	Ensuing Fiscal Year RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED
<b>GENERAL GOVERNMENT</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4130-4139	Executive							
4140-4149	Election,Reg.& Vital Statistics							
4150-4151	Financial Administration							
4152	Revaluation of Property							
4153	Legal Expense							
4155-4159	Personnel Administration							
4191-4193	Planning & Zoning							
4194	General Government Buildings							
4195	Cemeteries							
4196	Insurance							
4197	Advertising & Regional Assoc.							
4199	Other General Government							
<b>PUBLIC SAFETY</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4210-4214	Police							
4215-4219	Ambulance							
4220-4229	Fire							
4240-4249	Building Inspection							
4290-4298	Emergency Management							
4299	Other (Including Communications)							
<b>AIRPORT/AVIATION CENTER</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4301-4309	Airport Operations							
<b>HIGHWAYS &amp; STREETS</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4311	Administration							
4312	Highways & Streets							
4313	Bridges							

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 Ensuig Fiscal Year (RECOMMENDED) (NOT RECOMMENDED)		BUDGET COMMITTEE'S APPROPRIATIONS Ensuig Fiscal Year RECOMMENDED NOT RECOMMENDED	
<b>HIGHWAYS &amp; STREETS cont.</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4316	Street Lighting							
4319	Other							
<b>SANITATION</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal							
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
<b>ELECTRIC</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
<b>HEALTH/WELFARE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4411	Administration							
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other							
4441-4442	Administration & Direct Assist.							
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other							

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		BUDGET COMMITTEE'S APPROPRIATIONS	
					Ensuing Fiscal Year (RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)	Ensuing Fiscal Year RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED
<b>CULTURE &amp; RECREATION</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4520-4529	Parks & Recreation							
4550-4559	Library							
4583	Patriotic Purposes							
4589	Other Culture & Recreation							
<b>CONSERVATION</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4611-4612	Admin.& Purch. of Nat. Resources							
4619	Other Conservation							
4631-4632	REDEVELOPMNT & HOUSING							
4651-4659	ECONOMIC DEVELOPMENT							
<b>DEBT SERVICE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4711	Princ.- Long Term Bonds & Notes							
4721	Interest-Long Term Bonds & Notes							
4723	Int. on Tax Anticipation Notes							
4790-4799	Other Debt Service							
<b>CAPITAL OUTLAY</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
<b>OPERATING TRANSFERS OUT</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	Sewer-							
	Water-							

1		2		3		4		5		6		7		8		9	
PURPOSE OF APPROPRIATIONS		OP Bud.	Appropriations	Actual	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS										
ACCT.#	(RSA 32:3,V)	Warr. Art.#	Prior Year As Approved by DRA	Expenditures Prior Year	Ensuing Fiscal Year		Ensuing Fiscal Year										
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED									
OPERATING TRANSFERS OUT cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX									
	Electric-																
	Airport-																
4915	To Capital Reserve Fund *																
4916	To Exp.Tr.Fund-except #4917 *																
4917	To Health Maint. Trust Funds *																
4918	To Nonexpendable Trust Funds																
4919	To Fiduciary Funds																
OPERATING BUDGET TOTAL																	

\* Use special warrant article section on next page.

**\*\*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 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
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuig Fiscal Year		BUDGET COMMITTEE'S APPROPRIATIONS Ensuig Fiscal Year	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
<b>SPECIAL ARTICLES RECOMMENDED</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>		<b>XXXXXXXXXX</b>		<b>XXXXXXXXXX</b>

**\*\*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
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuig Fiscal Year		BUDGET COMMITTEE'S APPROPRIATIONS Ensuig Fiscal Year	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>		<b>XXXXXXXXXX</b>		<b>XXXXXXXXXX</b>

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Revenues
<b>TAXES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes				
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes				
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
<b>LICENSES, PERMITS &amp; FEES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees				
3230	Building Permits				
3290	Other Licenses, Permits & Fees				
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				
<b>FROM STATE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution				
3353	Highway Block Grant				
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	<b>FROM OTHER GOVERNMENTS</b>				
<b>CHARGES FOR SERVICES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3401-3406	Income from Departments				
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3501	Sale of Municipal Property				
3502	Interest on Investments				
3503-3509	Other				
<b>INTERFUND OPERATING TRANSFERS IN</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Revenues
<b>INTERFUND OPERATING TRANSFERS IN cont.</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
<b>OTHER FINANCING SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3934	Proc. from Long Term Bonds & Notes				
	Amounts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>					

**\*\*BUDGET SUMMARY\*\***

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)			
Special Warrant Articles Recommended (from pg. 6)			
Individual Warrant Articles Recommended (from pg. 6)			
<b>TOTAL Appropriations Recommended</b>			
Less: Amount of Estimated Revenues & Credits (from above)			
Estimated Amount of Taxes to be Raised			

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18:** \_\_\_\_\_  
 (See Supplemental Schedule With 10% Calculation)

### **STEP 1: COVER PAGE**

At the top of the page enter town name. In the next area indicate the year or fiscal year information.

Enter the date the form was posted along with the warrant.

A majority of the budget committee must sign the form in ink prior to posting. It is the budget committee's responsibility to prepare the budget and deliver it to the board of selectmen for their recommendations and for posting with the warrant.

### **STEP 2: OPERATING BUDGET: PAGES 2 - 5**

Pages 2 – 5 are **only** for the operating budget warrant article(s) proposed appropriations.

Column 3: Place the corresponding warrant article # in column. Some non-SB2 municipalities break their operating budget into separate articles for General Government; Highways and Streets; Sanitation; Water Distribution & Treatment; Health/Welfare; Culture & Recreation; Conservation and Debt Service. If that is how your municipality proposes the operating budget, each corresponding warrant article # needs to be listed in column 3.

Column 4: Enter the prior year voted appropriations as approved by DRA and found on the prior year MS-2.

Column 5: Enter the prior year's actual expenditures. These numbers are found on the MS-5 financial report as completed by the finance department, auditor, or CPA firm at the end of the budget year. For optional fiscal year municipalities, (July to June budget cycle) enter the actual expenditures for the most recently *completed* fiscal year. Indicate for which fiscal year you are reporting at the top of the column.

Columns 6 and 7: Enter the appropriations as recommended and/or not recommended by the board of selectmen in the appropriate column (as compared to the budget committee).

Columns 8 and 9: Enter the appropriations as recommended and/or not recommended by the budget committee in the appropriate column (as compared to the board of selectmen).

On the bottom line on page 5 enter the totals for columns 4, 5, 6, 7, 8, and 9. The total for column 8 should equal the amount proposed on the warrant for the operating budget article only.

### **STEP 3: SPECIAL WARRANT ARTICLES: PAGE 6**

Special warrant articles, as defined by RSA 32:3, VI, are appropriations: 1) proposed by petition; 2) raised by bonds or notes; 3) to a separate fund such as a capital reserve, non-capital reserve or expendable trust fund; 4) designated in the warrant as special or as non-lapsing or non-transferable.

Column 1: Enter the account # where the approved appropriation will be recorded on the MS-2.

Column 2: Enter the purpose of the appropriation as described in the warrant article.

Columns 3 - 9: Please refer to the above directions.

### **STEP 4: INDIVIDUAL WARRANT ARTICLES: PAGE 6**

Individual warrant articles are appropriation articles proposed separately from the operating budget and not defined as special warrant articles (see above).

Fill in the columns as directed above in steps 2 and 3.

**STEP 5: ESTIMATED REVENUES: PAGES 7 - 8**

Column 3: Enter the corresponding warrant article number if it proposes any offsetting revenues.

Column 4: Enter the actual revenues received as recorded on the MS-5 financial report as completed by the finance department, auditor, or CPA firm at the end of the previous budget year.

Column 5: Enter the selectmen's estimated revenues for the ensuing year. This column includes any offsetting revenues proposed in the warrant. (These estimated revenues can later be revised prior to setting the tax rate).

Column 6: Enter the budget committee's estimated revenues for the ensuing year.

**STEP 6: BUDGET SUMMARY: PAGE 8**

Enter the prior year's adopted budget and special and individual warrant articles in the prior year column.

Complete the budget summary box by entering the selectmen's and budget committee's recommended sub-totals from page 5 (operating budget); page 6 (special warrant articles); and page 6 (individual warrant articles) to the budget summary section.

Transfer the revenue totals from above and subtract from the total recommended appropriations for both the selectmen's and budget committee's proposed budgets. The resulting sum is the estimated taxes to be raised if all articles should pass and the estimated revenues are received as projected.

**STEP 7: 10% MAXIMUM ALLOWABLE INCREASE: PAGE 8**

Complete the Budget Committee Supplemental Schedule for calculating 10% maximum increase according to instructions. This schedule is available at [www.nh.gov/revenue/munc\\_prop/documents/mba\\_10\\_percent.doc](http://www.nh.gov/revenue/munc_prop/documents/mba_10_percent.doc)

Transfer the amount of the 10% allowable increase to the section indicated on page 8.

We recommend that the completed MS-7 and the warrant be sent to DRA for review prior to posting. The MS-7 and the amount of the 10% allowable increase do not change after the deliberative session (for SB2 municipalities) or after town meeting. Voted appropriations as amended are reported on the MS-2.

Mail a copy of the form and the warrant to: NH Department of Revenue Administration  
Municipal Services Division  
PO Box 487  
Concord, NH 03302-0487

This form is available on the DRA web site: [www.nh.gov/revenue/munc\\_prop/documents/MS7.pdf](http://www.nh.gov/revenue/munc_prop/documents/MS7.pdf)