



New Hampshire
Department of
Revenue Administration

2015
MS-737

Budget of the Town of Warner

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

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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 |
| Allen N. Brown | <i>Allen N. Brown</i> |
| Martha H Mical | <i>Martha H Mical</i> |
| Martha J. Bodnarik | <i>Martha J. Bodnarik</i> |
| John Lettitt | <i>John Lettitt</i> |
| ALFRED HANSON JR. | <i>Alfred Hanson Jr</i> |
| | |
| | |

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

Posted February 18, 2015
@ Town Hall
Library
Post Office

Appropriations

| Account Code | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectman's Appropriations Ensuing FY (Recommended) | Commissioner's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--------------------------------|--|-------------------|--|--------------------------------|---|--|--|--|
| General Government | | | | | | | | |
| 0000-0000 | Collective Bargaining | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4130-4139 | Executive | 08 | \$137,008 | \$139,973 | \$134,922 | \$0 | \$134,922 | \$0 |
| 4140-4149 | Election, Registration, and Vital Statistics | 08 | \$2,570 | \$2,479 | \$1,292 | \$0 | \$1,292 | \$0 |
| 4150-4151 | Financial Administration | 08 | \$169,470 | \$169,897 | \$186,685 | \$0 | \$186,685 | \$0 |
| 4152 | Revaluation of Property | 08 | \$39,613 | \$36,610 | \$38,381 | \$0 | \$38,381 | \$0 |
| 4153 | Legal Expense | 08 | \$9,000 | \$18,467 | \$9,000 | \$0 | \$9,000 | \$0 |
| 4155-4159 | Personnel Administration | 08 | \$161,441 | \$150,225 | \$175,920 | \$0 | \$175,920 | \$0 |
| 4191-4193 | Planning and Zoning | 08 | \$26,767 | \$23,820 | \$25,105 | \$0 | \$25,105 | \$0 |
| 4194 | General Government Buildings | 08 | \$52,840 | \$60,989 | \$55,010 | \$0 | \$55,010 | \$0 |
| 4195 | Cemeteries | 08 | \$14,500 | \$12,340 | \$14,200 | \$0 | \$14,200 | \$0 |
| 4196 | Insurance | 08 | \$119,600 | \$102,425 | \$106,000 | \$0 | \$106,000 | \$0 |
| 4197 | Advertising and Regional Association | 08 | \$3,149 | \$3,149 | \$3,149 | \$0 | \$3,149 | \$0 |
| 4199 | Other General Government | 08 | \$15,793 | \$15,792 | \$15,793 | \$0 | \$15,793 | \$0 |
| Public Safety | | | | | | | | |
| 4210-4214 | Police | 08 | \$504,992 | \$478,852 | \$492,401 | \$0 | \$492,401 | \$0 |
| 4215-4219 | Ambulance | 08 | \$72,840 | \$72,550 | \$71,000 | \$0 | \$71,000 | \$0 |
| 4220-4229 | Fire | 08 | \$141,926 | \$127,258 | \$165,810 | \$0 | \$165,810 | \$0 |
| 4240-4249 | Building Inspection | 08 | \$4,900 | \$3,185 | \$4,900 | \$0 | \$4,900 | \$0 |
| 4290-4298 | Emergency Management | 08 | \$6,677 | \$4,515 | \$14,300 | \$0 | \$14,300 | \$0 |
| 4299 | Other (Including Communications) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Airport/Aviation Center | | | | | | | | |
| 4301-4309 | Airport Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets | | | | | | | | |
| 4311 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4312 | Highways and Streets | 08 | \$900,967 | \$925,701 | \$932,952 | \$0 | \$932,952 | \$0 |
| 4313 | Bridges | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | 08 | \$10,000 | \$10,220 | \$10,250 | \$0 | \$10,250 | \$0 |
| 4319 | Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| Account Code | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectman's Appropriations Ensuing FY (Recommended) | Commissioner's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|---|--|-------------------|--|--------------------------------|---|--|--|--|
| Sanitation | | | | | | | | |
| 4321 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4323 | Solid Waste Collection | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4324 | Solid Waste Disposal | 08 | \$211,603 | \$192,327 | \$205,172 | \$0 | \$205,172 | \$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 | 08 | \$1,325 | \$1,235 | \$1,300 | \$0 | \$1,300 | \$0 |
| 4414 | Pest Control | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | 08 | \$7,883 | \$7,883 | \$7,900 | \$0 | \$7,900 | \$0 |
| Welfare | | | | | | | | |
| 4441-4442 | Administration and Direct Assistance | 08 | \$18,060 | \$13,435 | \$15,150 | \$0 | \$15,150 | \$0 |
| 4444 | Intergovernmental Welfare Payments | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Culture and Recreation | | | | | | | | |
| 4520-4529 | Parks and Recreation | 08 | \$23,135 | \$23,262 | \$29,402 | \$0 | \$29,402 | \$0 |
| 4550-4559 | Library | 08 | \$189,502 | \$189,502 | \$189,771 | \$0 | \$189,771 | \$0 |
| 4583 | Patriotic Purposes | 08 | \$1,500 | \$1,500 | \$1,500 | \$0 | \$1,500 | \$0 |
| 4589 | Other Culture and Recreation | | \$0 | \$6,102 | \$0 | \$0 | \$0 | \$0 |
| Conservation and Development | | | | | | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | 08 | \$570 | \$345 | \$570 | \$0 | \$570 | \$0 |
| 4619 | Other Conservation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| Account Code | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectman's Appropriations Ensuing FY (Recommended) | Commissioner's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--------------------------------------|---------------------------------------|-------------------|--|--------------------------------|---|--|--|--|
| 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 | 08 | \$79,827 | \$79,869 | \$22,300 | \$0 | \$22,300 | \$0 |
| 4721 | Long Term Bonds and Notes - Interest | 08 | \$12,550 | \$12,498 | \$9,700 | \$0 | \$9,700 | \$0 |
| 4723 | Tax Anticipation Notes - Interest | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4790-4799 | Other Debt Service | 08 | \$27,000 | \$24,698 | \$27,000 | \$0 | \$27,000 | \$0 |
| Capital Outlay | | | | | | | | |
| 4901 | Land | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | | \$0 | \$0 | \$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 | | | \$2,967,008 | \$2,911,103 | \$2,966,835 | \$0 | \$2,966,835 | \$0 |

Special Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectman's Appropriations Ensuing FY (Recommended) | Commissioner's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|-------------------------------------|---|-------------------|--|--------------------------------|---|--|--|--|
| 4916 | To Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4917 | To Health Maintenance Trust Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4199 | Other General Government | 18 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$0 |
| | Purpose: Preservation of town records | | | | | | | |
| 4909 | Improvements Other than Buildings | 09 | \$0 | \$0 | \$600,000 | \$0 | \$600,000 | \$0 |
| | Purpose: Construction of Roundabout on Rte.103 | | | | | | | |
| 4915 | To Capital Reserve Fund | 10 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$0 |
| | Purpose: add to Property Revaluation CRF | | | | | | | |
| 4915 | To Capital Reserve Fund | 11 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$0 |
| | Purpose: Add to Police Dept. vehicle CRF | | | | | | | |
| 4915 | To Capital Reserve Fund | 12 | \$0 | \$0 | \$165,000 | \$0 | \$165,000 | \$0 |
| | Purpose: establish a CRF for new fire station site and build | | | | | | | |
| 4915 | To Capital Reserve Fund | 13 | \$0 | \$0 | \$288,000 | \$0 | \$288,000 | \$0 |
| | Purpose: Add to Highway Road Construction & Repair Capital | | | | | | | |
| 4915 | To Capital Reserve Fund | 14 | \$0 | \$0 | \$53,000 | \$0 | \$53,000 | \$0 |
| | Purpose: Add to Highway Equipment Capital Reserve Fund | | | | | | | |
| 4915 | To Capital Reserve Fund | 15 | \$0 | \$0 | \$25,000 | \$0 | \$25,000 | \$0 |
| | Purpose: Add to Fire Equipment Capital Reserve Fund | | | | | | | |
| 4915 | To Capital Reserve Fund | 16 | \$0 | \$0 | \$5,000 | \$0 | \$5,000 | \$0 |
| | Purpose: Add to Odd Fellows Building Capital Reserve Fund | | | | | | | |
| 4915 | To Capital Reserve Fund | 17 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$0 |
| | Purpose: Add to Town Hall Building Improvements Capital Res | | | | | | | |
| 4915 | To Capital Reserve Fund | 20 | \$0 | \$0 | \$42,000 | \$0 | \$42,000 | \$0 |
| | Purpose: Establish a Library Building Renovation Capital Re | | | | | | | |
| 4915 | To Capital Reserve Fund | 21 | \$0 | \$0 | \$5,000 | \$0 | \$5,000 | \$0 |
| | Purpose: Establish a CRF for Improvements to the DPW facili | | | | | | | |
| Special Articles Recommended | | | \$0 | \$0 | \$1,223,000 | \$0 | \$1,223,000 | \$0 |

Individual Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectman's Appropriations Ensiung FY (Recommended) | Commisioner's Appropriations Ensiung FY (Not Recommended) | Budget Committee's Appropriations Ensiung FY (Recommended) | Budget Committee's Appropriations Ensiung FY (Not Recommended) |
|--|--------------------------|-------------------|--|--------------------------------|---|---|--|--|
| 4199 | Other General Government | 19 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$0 |
| Purpose: Establish a contingency Fund in Accordance with RS | | | | | | | | |
| Individual Articles Recommended | | | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$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 | | \$0 | \$0 | \$0 |
| 3180 | Resident Tax | | \$0 | \$0 | \$0 |
| 3185 | Yield Tax | | \$0 | \$0 | \$0 |
| 3186 | Payment in Lieu of Taxes | | \$0 | \$0 | \$0 |
| 3187 | Excavation Tax | | \$0 | \$0 | \$0 |
| 3189 | Other Taxes | | \$0 | \$0 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | | \$0 | \$0 | \$0 |
| 9991 | Inventory Penalties | | \$0 | \$0 | \$0 |
| Licenses, Permits, and Fees | | | | | |
| 3210 | Business Licenses and Permits | | \$0 | \$0 | \$0 |
| 3220 | Motor Vehicle Permit Fees | | \$0 | \$0 | \$0 |
| 3230 | Building Permits | | \$0 | \$0 | \$0 |
| 3290 | Other Licenses, Permits, and Fees | | \$0 | \$0 | \$0 |
| 3311-3319 | From Federal Government | | \$0 | \$0 | \$0 |
| State Sources | | | | | |
| 3351 | Shared Revenues | | \$0 | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | | \$0 | \$0 | \$0 |
| 3353 | Highway Block Grant | | \$0 | \$0 | \$0 |
| 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) | 09 | \$0 | \$400,000 | \$400,000 |
| 3379 | From Other Governments | | \$0 | \$0 | \$0 |
| Charges for Services | | | | | |
| 3401-3406 | Income from Departments | | \$0 | \$0 | \$0 |
| 3409 | Other Charges | | \$0 | \$0 | \$0 |
| Miscellaneous Revenues | | | | | |
| 3501 | Sale of Municipal Property | | \$0 | \$0 | \$0 |
| 3502 | Interest on Investments | | \$0 | \$0 | \$0 |
| 3503-3509 | Other | | \$0 | \$0 | \$0 |

| 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 | 09 | \$0 | \$45,000 | \$45,000 |
| 3914A | From Enterprise Funds: Airport (Offset) | | \$0 | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | | \$0 | \$0 | \$0 |
| 3914O | From Enterprise Funds: Other (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 | | \$0 | \$0 | \$0 |
| 3916 | From Trust and Fiduciary Funds | | \$0 | \$0 | \$0 |
| 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 | 19, 13, 09 | \$0 | \$263,000 | \$263,000 |
| 9999 | Fund Balance to Reduce Taxes | | \$0 | \$0 | \$0 |
| Total Estimated Revenues and Credits | | | \$0 | \$708,000 | \$708,000 |

Budget Summary

| Item | Prior Year Adopted Budget | Selectman's Recommended Budget | Budget Committee's Recommended Budget |
|--|----------------------------------|---------------------------------------|--|
| Operating Budget Appropriations Recommended | \$2,967,007 | \$2,966,835 | \$2,966,835 |
| Special Warrant Articles Recommended | \$520,000 | \$1,223,000 | \$1,223,000 |
| Individual Warrant Articles Recommended | \$0 | \$10,000 | \$10,000 |
| TOTAL Appropriations Recommended | \$3,487,007 | \$4,199,835 | \$4,199,835 |
| Less: Amount of Estimated Revenues & Credits | \$828,820 | \$708,000 | \$708,000 |
| Estimated Amount of Taxes to be Raised | \$2,658,187 | \$3,491,835 | \$3,491,835 |

