



**2018
MS-737**

**Proposed Budget
Warner**

For the period beginning January 1, 2018 and ending December 31, 2018

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: **February 22, 2018**

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.

Name	Position	Signature
Mike Cutting	Budget Committee Chair	
Martha Mical	Budget Committee Vice Chair	
Martha Bodnarik	Budget Committee	
Kimberley Edelmann	Budget Committee	
Alfred Hanson	Budget Committee	
Jonathan Lord	Budget Committee	
David Minton	Budget Committee	
Peter Rogers	Budget Committee	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division
 (603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



**2018
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Proposed Budget

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$150,101	\$146,968	\$146,008	\$0	\$146,008	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$1,800	\$1,778	\$5,017	\$0	\$5,017	\$0
4150-4151	Financial Administration	05	\$195,444	\$194,230	\$199,160	\$0	\$199,160	\$0
4152	Revaluation of Property	05	\$45,267	\$38,505	\$57,265	\$0	\$57,265	\$0
4153	Legal Expense	05	\$12,000	\$4,739	\$10,700	\$0	\$10,700	\$0
4155-4159	Personnel Administration	05	\$177,084	\$157,570	\$174,205	\$0	\$174,205	\$0
4191-4193	Planning and Zoning	05	\$25,890	\$44,419	\$26,754	\$0	\$26,754	\$0
4194	General Government Buildings	05	\$35,601	\$34,767	\$35,148	\$0	\$35,148	\$0
4195	Cemeteries	05	\$27,700	\$25,298	\$24,700	\$0	\$24,700	\$0
4196	Insurance	05	\$89,092	\$89,092	\$88,342	\$0	\$88,342	\$0
4197	Advertising and Regional Association	05	\$3,157	\$3,157	\$3,321	\$0	\$3,321	\$0
4199	Other General Government	05	\$17,501	\$17,501	\$17,501	\$0	\$17,501	\$0
General Government Subtotal			\$780,637	\$758,024	\$788,121	\$0	\$788,121	\$0
Public Safety								
4210-4214	Police	05	\$514,524	\$472,691	\$513,404	\$0	\$513,404	\$0
4215-4219	Ambulance	05	\$71,000	\$70,949	\$77,000	\$0	\$77,000	\$0
4220-4229	Fire	05	\$167,508	\$157,556	\$165,996	\$0	\$165,996	\$0
4240-4249	Building Inspection	05	\$4,800	\$4,765	\$4,900	\$0	\$4,900	\$0
4290-4298	Emergency Management	05	\$7,951	\$6,685	\$7,901	\$0	\$7,901	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$765,783	\$712,646	\$769,201	\$0	\$769,201	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	05	\$986,113	\$930,591	\$1,024,810	\$0	\$1,024,810	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$10,700	\$11,182	\$11,500	\$0	\$11,500	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$996,813	\$941,773	\$1,036,310	\$0	\$1,036,310	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	05	\$224,632	\$211,099	\$228,580	\$0	\$228,580	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$224,632	\$211,099	\$228,580	\$0	\$228,580	\$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
Water Distribution and Treatment Subtotal			\$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
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Administration	05	\$1,350	\$1,320	\$1,350	\$0	\$1,350	\$0



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4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$7,913	\$7,913	\$7,913	\$0	\$7,913	\$0
Health Subtotal			\$9,263	\$9,233	\$9,263	\$0	\$9,263	\$0
Welfare								
4441-4442	Administration and Direct Assistance	05	\$13,650	\$11,567	\$12,600	\$0	\$12,600	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$13,650	\$11,567	\$12,600	\$0	\$12,600	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	05	\$30,580	\$31,413	\$33,753	\$0	\$33,753	\$0
4550-4559	Library	05	\$188,500	\$188,500	\$189,125	\$0	\$189,125	\$0
4583	Patriotic Purposes	05	\$1,500	\$1,500	\$1,500	\$0	\$1,500	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$220,580	\$221,413	\$224,378	\$0	\$224,378	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	05	\$872	\$607	\$873	\$0	\$873	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$872	\$607	\$873	\$0	\$873	\$0
Debt Service								
4711	Long Term Bonds and Notes - Principal	05	\$24,142	\$24,142	\$42,763	\$0	\$42,763	\$0
4721	Long Term Bonds and Notes - Interest	05	\$8,114	\$8,114	\$12,944	\$0	\$12,944	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	05	\$26,000	\$26,976	\$6,000	\$0	\$6,000	\$0
Debt Service Subtotal			\$58,256	\$59,232	\$61,707	\$0	\$61,707	\$0



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Capital Outlay							
4901	Land	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$338,530	\$338,530	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$20,000	\$20,000	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$358,530	\$358,530	\$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
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$3,429,016	\$3,284,124	\$3,131,033	\$0	\$3,131,033	\$0



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Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4711	Long Term Bonds and Notes - Principal	04	\$0	\$0	\$1	\$0	\$1	\$0
			<i>Purpose: Finance construction of new fire station</i>					
4721	Long Term Bonds and Notes - Interest	04	\$0	\$0	\$9,999	\$0	\$9,999	\$0
			<i>Purpose: Finance construction of new fire station</i>					
4903	Buildings	04	\$0	\$0	\$2,750,000	\$0	\$2,750,000	\$0
			<i>Purpose: Finance construction of new fire station</i>					
4915	To Capital Reserve Fund	06	\$0	\$0	\$20,000	\$0	\$20,000	\$0
			<i>Purpose: Property revaluation</i>					
4915	To Capital Reserve Fund	09	\$0	\$0	\$25,000	\$0	\$25,000	\$0
			<i>Purpose: Police Vehicles</i>					
4915	To Capital Reserve Fund	11	\$0	\$0	\$50,000	\$0	\$50,000	\$0
			<i>Purpose: Fire & Rescue Vehicles</i>					
4915	To Capital Reserve Fund	12	\$0	\$0	\$5,000	\$0	\$5,000	\$0
			<i>Purpose: Appropriate to CRF for firefighter equipment.</i>					
4915	To Capital Reserve Fund	13	\$0	\$0	\$140,000	\$0	\$140,000	\$0
			<i>Purpose: Highway Road Construction</i>					
4915	To Capital Reserve Fund	14	\$0	\$0	\$90,000	\$0	\$90,000	\$0
			<i>Purpose: Highway Equipment</i>					
4915	To Capital Reserve Fund	15	\$0	\$0	\$20,000	\$0	\$20,000	\$0
			<i>Purpose: Bridge Repair & Replacement</i>					
4915	To Capital Reserve Fund	16	\$0	\$0	\$160,000	\$0	\$160,000	\$0
			<i>Purpose: DPW facilities improvement</i>					
4915	To Capital Reserve Fund	17	\$0	\$0	\$15,000	\$0	\$15,000	\$0
			<i>Purpose: Preservation of Town records</i>					
4915	To Capital Reserve Fund	18	\$0	\$0	\$4,000	\$0	\$4,000	\$0
			<i>Purpose: Library Building renovation and repair</i>					
4917	To Health Maintenance Trust Funds	07	\$0	\$0	\$4,000	\$0	\$4,000	\$0
			<i>Purpose: Employees Expendable Trust Fund</i>					



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Total Proposed Special Articles	\$0	\$0	\$3,293,000	\$0	\$3,293,000	\$0
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4199	Other General Government	08	\$0	\$0	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Establish a Contingency Fund</i>								
Total Proposed Individual Articles			\$0	\$0	\$10,000	\$0	\$10,000	\$0



Proposed Budget

Account	Source	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	05	\$35,272	\$34,000	\$34,000
3186	Payment in Lieu of Taxes	05	\$145,980	\$10,000	\$10,000
3187	Excavation Tax	05	\$234	\$240	\$240
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$60,638	\$55,000	\$55,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$242,124	\$99,240	\$99,240
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	05	\$50	\$50	\$50
3220	Motor Vehicle Permit Fees	05	\$518,321	\$505,000	\$505,000
3230	Building Permits	05	\$4,419	\$4,000	\$4,000
3290	Other Licenses, Permits, and Fees	05	\$14,147	\$13,000	\$13,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$536,937	\$522,050	\$522,050
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$148,869	\$148,000	\$148,000
3353	Highway Block Grant	05	\$130,124	\$130,000	\$130,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development	05	\$0	\$43,270	\$43,270
3356	State and Federal Forest Land Reimbursement	05	\$2,475	\$2,475	\$2,475
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$281,468	\$323,745	\$323,745



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Charges for Services

3401-3406	Income from Departments	05	\$89,901	\$66,000	\$66,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$89,901	\$66,000	\$66,000

Miscellaneous Revenues

3501	Sale of Municipal Property	05	\$4,072	\$400	\$400
3502	Interest on Investments	05	\$7,903	\$4,500	\$4,500
3503-3509	Other	05	\$69,893	\$90,500	\$90,500
Miscellaneous Revenues Subtotal			\$81,868	\$95,400	\$95,400

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
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	05	\$0	\$2,000	\$2,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$2,000	\$2,000

Other Financing Sources

3934	Proceeds from Long Term Bonds and Notes	04	\$0	\$2,500,000	\$2,500,000
9998	Amount Voted from Fund Balance	08, 16, 04	\$0	\$260,000	\$260,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$2,760,000	\$2,760,000



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Total Estimated Revenues and Credits	\$1,232,298	\$3,868,435	\$3,868,435
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Proposed Budget

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$3,070,486	\$3,131,033	\$3,131,033
Special Warrant Articles	\$966,530	\$3,293,000	\$3,293,000
Individual Warrant Articles	\$30,000	\$10,000	\$10,000
Total Appropriations	\$4,067,016	\$6,434,033	\$6,434,033
Less Amount of Estimated Revenues & Credits	\$1,454,139	\$3,868,435	\$3,868,435
Estimated Amount of Taxes to be Raised	\$2,612,877	\$2,565,598	\$2,565,598



Proposed Budget

1. Total Recommended by Budget Committee	\$6,434,033
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$42,763
3. Interest: Long-Term Bonds & Notes	\$12,944
4. Capital outlays funded from Long-Term Bonds & Notes	\$2,500,000
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$2,555,707
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$3,878,326
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$387,833
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 (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$6,821,866