

# BUDGET FORM FOR VILLAGE DISTRICTS

without Budget Committee Under RSA 32:14-24

DATE OF MEETING: March 20, 2009

VILLAGE DISTRICT: Emerald Lake Village District County: Hillsborough

In the Town(s) Of: Hillsboro

Mailing Address: P.O. Box 2217

Hillsborough, NH 03244

Phone #: 603-464-3128 Fax #: 603-464-4132 E-Mail: admin-elvd@comcast.net

## 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 village district clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days of the meeting.

This is to certify that this budget was posted with the warrant on the (date) \_\_\_\_\_

majority of **GOVERNING BODY (COMMISSIONERS)**

*Please sign in ink.*


**THIS BUDGET SHALL BE POSTED WITH THE VILLAGE DISTRICT WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397



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1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
<b>GENERAL GOVERNMENT</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4130-4139	Executive	4	\$42,874.00	\$41,057.67	\$34,119.00	
4150-4151	Financial Administration	4	\$9,000.00	\$12,050.00	\$10,500.00	
4153	Legal Expense	4	\$15,000.00	\$16,684.32	\$16,000.00	
4155-4159	Personnel Administration					
4194	General Government Buildings					
4196	Insurance	4	\$6,855.00	\$4,781.36	\$6,200.00	
4197	Advertising & Regional Assoc.					
4199	Other General Government	4	\$0.00	\$0.00	\$50.00	
<b>PUBLIC SAFETY</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4210-4214	Police					
4215-4219	Ambulance					
4220-4229	Fire					
4290-4298	Emergency Management					
4299	Other Public Safety					
<b>HIGHWAYS &amp; STREETS</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4311-4312	Admin., Highways & Streets	4	\$90,250.00	\$65,072.53	\$84,000.00	
4313	Bridges					
4316	Street Lighting					
4319	Other					
<b>SANITATION</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4321-4323	Admin. & 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>
4331	Administration	5	\$16,690.00	\$35,385.14	\$21,690.00	
4332	Water Services	5	\$25,000.00	\$36,634.20	\$25,000.00	
4335	Water Treatment	5	\$134,250.00	\$93,981.75	\$103,600.00	
4338-4339	Water Conservation & Other	5	\$0.00	\$21.80	\$1,600.00	
<b>HEALTH</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4411-4414	Administration & Pest Control					
<b>CULTURE &amp; RECREATION</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4520-4529	Parks & Recreation	4	\$2,800.00	\$1,605.26	\$5,200.00	
4589	Other Culture & Recreation					

1	2	3	4	5	6	7
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<b>DEBT SERVICE</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Princ.- Long Term Bonds & Notes	4 & 5	\$0.00	\$57,730.27	\$49,723.00	
4721	Interest-Long Term Bonds & Notes	4 & 5	\$0.00	\$31,693.59	\$32,806.00	
4723	Int. on Tax Anticipation Notes	4 & 5	\$1.00	\$0.00	\$350.00	
4790-4799	Other Debt Service					
<b>CAPITAL OUTLAY</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land & Improvements					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs					
<b>OPERATING TRANSFERS OUT</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Proprietary Fund					
4915	To Capital Reserve Fund (Page 4)		\$5,000.00	\$5,000.00		
4916	To Trust and Agency Funds (Page 4)					
<b>OPERATING BUDGET SUBTOTAL</b>			\$347,720.00	\$401,697.89	\$390,838.00	

**\*\*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) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 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
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
4901	Purchase land & bldg-Meeting House	3	\$0.00	\$0.00	\$17,000.00	
4915	To Water Meter Fund	7	\$5,000.00	\$5,000.00	\$10,000.00	
<b>SPECIAL ARTICLES RECOMMENDED</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>\$27,000.00</b>	

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be negotiated cost items for labor agreements, leases, or items of a one time nature.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
4902	Purchase Emergency Generators	6	\$0.00	\$0.00	\$8,500.00	
	Leak Survey & Repair-Well Impv	8	\$0.00	\$0.00	\$35,000.00	
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>\$43,500.00</b>	<b>XXXXXXXXXX</b>

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
<b>TAXES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3190	Interest & Penalties on Delinquent Taxes		Hillsboro refused to	pay monies due.	\$9,000
3311-3319	FROM FEDERAL GOVERNMENT				
<b>FROM STATE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3351	Shared Revenues				
3354	Water Pollution Grant				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS				
<b>CHARGES FOR SERVICES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3401	Income from Departments - WATER		\$272,702	\$281,435	\$269,942
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3501	Sale of Village District Property				
3502	Interest on Investments		\$575	\$723	\$700
3503-3509	Other FEMA BRIDGE MONEY		\$37,900	\$0	
<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				
3914	From Proprietary Funds				
3915	From Capital Reserve Funds		\$32,841	\$32,841	\$0
3916	From Trust & Agency Funds				
<b>OTHER FINANCING SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3934	Proc. from Long Term Bonds & Notes	3	\$272,100	\$80,000	\$0
	Amts VOTED From F/B ("Surplus")				\$17,000
	Fund Balance ("Surplus") to Reduce Taxes				\$0
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>					<b>\$296,642</b>

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

	PRIOR YEAR	COMMISSIONERS
OPERATING BUDGET Appropriations Recommended (from page 3)	\$422,482	\$390,838
Special Warrant Articles Recommended (from page 4)	\$348,000	\$27,000
Individual Warrant Articles Recommended (from page 4)	\$12,000	\$43,500
<b>TOTAL Appropriations Recommended</b>	<b>\$782,482</b>	<b>\$461,338</b>
Less: Amount of Estimated Revenues & Credits (from above)	\$583,202	\$296,642
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$199,280</b>	<b>\$164,696</b>

## INSTRUCTIONS FOR FORM MS-36 BUDGET FORM FOR VILLAGE DISTRICTS

This form is intended for those governmental units which have adopted the title "Village District" in accordance with RSA 52 and also for "Precincts" which have adopted the provisions of RSA 52. Prepare the budget on a "gross" basis showing all revenues and appropriations. At least one public hearing must be held on this budget.

<b>Pages 2 - 3 Operating Budget</b>	<p>Use these pages for the proposed operating budget.</p> <p>Column #3 called "OP Bud Warr. Art. #" is for listing the warrant article number of the appropriation for the coming year. Complete column #4 entitled "Appropriations Prior Year as Approved by DRA". In column #5 enter the prior year's actual expenditures. In column #6 enter the commissioners' recommended budget for the coming year and use column 7 for those appropriations not recommended.</p> <p>Use page 4 for proposed appropriations other than operating budget.</p>
<b>RSA 32 requires all appropriations be posted.</b>	<p>RSA 32:5 requires all appropriations be listed on the posted form in the appropriate recommended or not recommended area. The operating budget and all special and individual warrant articles must be posted.</p>
<b>Page 4 Special Warrant Articles</b>	<p>Special warrant articles are defined in RSA 32:3, VI, as: 1) petitioned warrant articles; 2) an article whose appropriation is raised by bonds or notes; 3) an article which calls for an appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; and 4) any article designated on the warrant as a nonlapsing or nontransferable article.</p>
<b>Page 4 Individual Warrant Articles</b>	<p>"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles could be ratification of negotiated cost items for labor agreements, leases, or items of a one time nature. Be sure to list account number and warrant article number.</p>
<b>Page 5 Revenues</b>	<p>Insert last year's estimated and actual revenue in columns 4 and 5. Enter this year's estimate of revenue in the "Estimated Revenue" column #6. The "Warr. Art. #", column #3 is for the related warrant article, if any. Be sure to complete the "Budget Summary" section.</p>
<b>Posting &amp; Report Distribution</b>	<p>A hearing must be held on the budget and a signed copy of this budget must be posted with the warrant. Within 20 days after the meeting, send a signed copy to the Commissioner of Revenue Administration at the address below.</p>

This form is available on our website: [www.state.nh.us/revenue](http://www.state.nh.us/revenue)

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