MS-7

# BUDGET OF THE TOWN
# WITH A MUNICIPAL BUDGET COMMITTEE

OF: Litchfield

**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, 2011 to December 31, 2011**

**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):** 1/25/11

## BUDGET COMMITTEE

***Please sign in ink.***

Under penalites 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.

Paul D Parker

## 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**

MS-7 Budget - Town of Litchfield FY 2011

| 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 Ensuing Fiscal Year (Recommended) | (Not Recommended) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) | (Not Recommended) |
| | **GENERAL GOVERNMENT** | | | | | | | |
| 4130-4139 | Executive | 2 | 108851 | 145965 | 122769 | | 122769 | |
| 4140-4149 | Election,Reg.& Vital Statistics | 2 | 93377 | 91557 | 92604 | | 92604 | |
| 4150-4151 | Financial Administration | 2 | 409149 | 383058 | 352686 | 332 | 353018 | |
| 4152 | Revaluation of Property | | | | | | | |
| 4153 | Legal Expense | 2 | 60000 | 50075 | 59200 | | 59200 | |
| 4155-4159 | Personnel Administration | 2 | 275752 | 293168 | 333821 | | 333821 | |
| 4191-4193 | Planning & Zoning | 2 | 69802 | 60521 | 70054 | | 69237 | 817 |
| 4194 | General Government Buildings | 2 | 76300 | 58737 | 93744 | | 93744 | |
| 4195 | Cemeteries | 2 | 1650 | 2489 | 9335 | | 8195 | 1140 |
| 4196 | Insurance | 2 | 59353 | 55792 | 72823 | | 72823 | |
| 4197 | Advertising & Regional Assoc. | | | | | | | |
| 4199 | Other General Government | 2 | 35000 | 5000 | 33000 | | 33000 | |
| | **PUBLIC SAFETY** | | | | | | | |
| 4210-4214 | Police | 2 | 1153223 | 1269444 | 1414320 | | 1388769 | 25551 |
| 4215-4219 | Ambulance | 2 | 35000 | 27153 | 38000 | | 38000 | |
| 4220-4229 | Fire | 2 | 523195 | 490199 | 524223 | | 523723 | -500 |
| 4240-4249 | Building Inspection | 2 | 78810 | 77928 | 74190 | | 74190 | |
| 4290-4298 | Emergency Management | 2 | 23000 | 12416 | 13000 | | 13000 | |
| 4299 | Other (Including Communications) | | | | | | | |
| | **AIRPORT/AVIATION CENTER** | | | | | | | |
| 4301-4309 | Airport Operations | | | | | | | |
| | **HIGHWAYS & STREETS** | | | | | | | |
| 4311 | Administration | 2 | 18214 | 11455 | 19179 | | 19179 | |
| 4312 | Highways & Streets | 2 | 440209 | 326385 | 410384 | | 410384 | |
| 4313 | Bridges | | | | | | | |

MS-7 Budget - Town of Litchfield FY 2011

| 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 Ensuing Fiscal Year (Recommended) | (Not Recommended) | BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended) | (Not Recommended) |
| | **HIGHWAYS & STREETS (cont.)** | | | | | | | |
| 4316 | Street Lighting | 2 | 18949 | 18918 | 14700 | | 14700 | |
| 4319 | Other | | | | | | | |
| | **SANITATION** | | | | | | | |
| 4321 | Administration | 2 | 76799 | 90812 | 95580 | | 95205 | 375 |
| 4323 | Solid Waste Collection | | | | | | | |
| 4324 | Solid Waste Disposal | 2 | 467984 | 364191 | 316460 | | 316460 | |
| 4325 | Solid Waste Clean-up | | | | | | | |
| 4326-4329 | Sewage Coll. & Disposal & Other | | | | | | | |
| | **WATER DISTRIBUTION & TREATMENT** | | | | | | | |
| 4331 | Administration | | | | | | | |
| 4332 | Water Services | | | | | | | |
| 4335-4339 | Water Treatment, Conserv.& Other | | | | | | | |
| | **ELECTRIC** | | | | | | | |
| 4351-4352 | Admin. and Generation | | | | | | | |
| 4353 | Purchase Costs | | | | | | | |
| 4354 | Electric Equipment Maintenance | | | | | | | |
| 4359 | Other Electric Costs | | | | | | | |
| | **HEALTH/WELFARE** | | | | | | | |
| 4411 | Administration | 2 | 29800 | 28688 | 29321 | | 29096 | 225 |
| 4414 | Pest Control | 2 | 22034 | 22142 | 19010 | | 19010 | |
| 4415-4419 | Health Agencies & Hosp. & Other | 2 | 6784 | 6784 | 6445 | | 6445 | |
| 4441-4442 | Administration & Direct Assist. | | | | | | | |
| 4444 | Intergovernmental Welfare Payemnts | | | | | | | |
| 4445-4449 | Vendor Payments & Other | 2 | 25000 | 16520 | 20000 | | 20000 | |

MS-7 Budget - Town of Litchfield FY 2011

| 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 Ensuing Fiscal Year (Recommended) | (Not Recommended) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) | (Not Recommended) |
| | **CULTURE & RECREATION** | | | | | | | |
| 4520-4529 | Parks & Recreation | 2 | 82439 | 75428 | 78566 | | 78566 | |
| 4550-4559 | Library | 2 | 172618 | 173009 | 183970 | | 182496 | 1474 |
| 4583 | Patriotic Purposes | 2 | 510 | 270 | 700 | | 700 | |
| 4589 | Other Culture & Recreation | 2 | 20272 | 17750 | 22275 | | 22275 | |
| | **CONSERVATION** | | | | | | | |
| 4611-4612 | Admin.& Purch. of Nat. Resources | 2 | 3161 | 2564 | 2166 | | 2166 | |
| 4619 | Other Conservation | | | | | | | |
| | | | | | | | | |
| 4631-4632 | Redevelopment and Housing | | | | | | | |
| 4651-4659 | Economic Development | | | | | | | |
| | **DEBT SERVICE** | | | | | | | |
| 4711 | Princ.- Long Term Bonds & Notes | | | | | | | |
| 4721 | Interest-Long Term Bonds & Notes | | | | | | | |
| 4723 | Int. on Tax Anticipation Notes | 2 | 1 | | 1 | | 1 | |
| 4790-4799 | Other Debt Service | | | | | | | |
| | **CAPITAL OUTLAY** | | | | | | | |
| 4901 | Land | | | | | | | |
| 4902 | Machinery, Vehicles & Equipment | | | | | | | |
| 4903 | Buildings | | | | | | | |
| 4909 | Improvements Other Than Bldgs. | | | | | | | |
| | **OPERATING TRANSFERS OUT** | | | | | | | |
| 4912 | To Special Revenue Fund | | | | | | | |
| 4913 | To Capital Projects Fund | | | | | | | |
| 4914 | To Enterprise Fund | | | | | | | |
| | - Sewer | | | | | | | |
| | - Water | | | | | | | |

MS-7 Budget - Town of Litchfield FY 2011

| 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 Ensuing Fiscal Year (Recommended) | (Not Recommended) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) | (Not Recommended) |
| | OPERATING TRANSFERS OUT (cont.) | | | | | | | |
| | - Electric | | | | | | | |
| | - Airport | | | | | | | |
| 4918 | To Nonexpendable Trust Funds | | | | | | | |
| 4919 | To Fiduciary Funds | | | | | | | |
| OPERATING BUDGET TOTAL | | | 4387236 | 4178417 | 4522526 | 332 | 4492776 | |

MS-7 Budget - Town of Litchfield FY 2011

## **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 Ensuing Fiscal Year (Recommended) | (Not Recommended) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) | (Not Recommended) |
| 4915 | To Capital Reserve Fund | 7 | | | 58,862 | | 58,862 | |
| 4916 | To Exp.Tr.Fund | | | | | | | |
| 4917 | To Health Maint. Trust Funds | | | | | | | |
| 4220 | Rescue Truck (2010) | | 50,000 | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| SPECIAL ARTICLES RECOMMENDED | | | 50,000 | | 58,862 | | 58,862 | |

## **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 Ensuing Fiscal Year (Recommended) | (Not Recommended) | BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) | (Not Recommended) |
| 4120 | Police Labor Agreement | 3 | 34312 | | 734 | | 734 | |
| 4332 | Fire Protection Charges | 5 | | | 209250 | | 209250 | |
| 4130 | Town Administrator (2010) | | 58100 | 6675 | | | | |
| 4120 | Police Officer (2010) | | 24871 | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| INDIVIDUAL ARTICLES RECOMMENDED | | | 117,283 | | 209,984 | | 209,984 | |

MS-7 Budget - Town of Litchfield FY 2011

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ACCT.# | SOURCE OF REVENUE | Warr. Art.# | Actual Revenues Prior Year | Selectmen's Estimated Revenues | Budget Committee's Est. Revenues |
| | **TAXES** | | | | |
| 3120 | Land Use Change Taxes - General Fund | 2 | | | |
| 3180 | Resident Taxes | | | | |
| 3185 | Timber Taxes | 2 | 493 | 500 | 500 |
| 3186 | Payment in Lieu of Taxes | 2 | 30597 | 28,489 | 28,489 |
| 3189 | Other Taxes | | | | |
| 3190 | Interest & Penalties on Delinquent Taxes | 2 | 83315 | 59,350 | 59,350 |
| | Inventory Penalties | | | | |
| 3187 | Excavation Tax ($.02 cents per cu yd) | 2 | 4467 | 4,000 | 4,000 |
| | **LICENSES, PERMITS & FEES** | | | | |
| 3210 | Business Licenses & Permits | 2 | 115596 | 112,900 | 112,900 |
| 3220 | Motor Vehicle Permit Fees | 2 | 1227132 | 1,178,500 | 1,178,500 |
| 3230 | Building Permits | 2 | 28060 | 21,490 | 21,490 |
| 3290 | Other Licenses, Permits & Fees | 2 | 34454 | 33,590 | 33,590 |
| 3311-3319 | **FROM FEDERAL GOVERNMENT** | 2 | 9922 | 0 | 0 |
| | **FROM STATE** | | | | |
| 3351 | Shared Revenues | | | | |
| 3352 | Meals & Rooms Tax Distribution | 2 | 378541 | 378,616 | 378,616 |
| 3353 | Highway Block Grant | 2 | 186859 | 186,917 | 186,917 |
| 3354 | Water Pollution Grant | | | | |
| 3355 | Housing & Community Development | | | | |
| 3356 | State & Federal Forest Land Reimbursement | 2 | 837 | 406 | 406 |
| 3357 | Flood Control Reimbursement | | | | |
| 3359 | Other (Including Railroad Tax) | | 117181 | | |
| 3379 | **FROM OTHER GOVERNMENTS** | | | | |
| | **CHARGES FOR SERVICES** | | | | |
| 3401-3406 | Income from Departments | 2 | 79895 | 73,397 | 73,397 |
| 3409 | Other Charges | | | | |
| | **MISCELLANEOUS REVENUES** | | | | |
| 3501 | Sale of Municipal Property | 2 | 3700 | 0 | 0 |
| 3502 | Interest on Investments | 2 | 9233 | 15,650 | 15,650 |
| 3503-3509 | Other | 2 | 99672 | 1,041 | 1,041 |
| | **INTERFUND OPERATING TRANSFERS IN** | | | | |
| 3912 | From Special Revenue Funds | | | | |
| 3913 | From Capital Projects Funds | | | | |
| | | | 2,409,956 | 2,094,846 | 2,094,846 |

MS-7 Budget - Town of Litchfield FY 2011

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| ACCT.# | SOURCE OF REVENUE | Warr. Art.# | Actual Revenues Prior Year | Selectmen's Estimated Revenues | Budget Committee's Est. Revenues |
| | **INTERFUND OPERATING TRANSFERS IN (cont.)** | | | | |
| 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 | | | | |
| | **OTHER FINANCING SOURCES** | | | | |
| 3934 | Proc. from Long Term Bonds & Notes | | | | |
| | Amounts Voted From Fund Balance | 7 | | 58,862 | 58,862 |
| | Estimated Fund Balance to Reduce Taxes | | | | |
| **TOTAL ESTIMATED REVENUE & CREDITS** | | | 2,409,956 | 2,153,708 | 2,153,708 |

## **BUDGET SUMMARY**

| | PRIOR YEAR ADOPTED BUDGET | SELECTMEN'S RECOMMENDED BUDGET | BUDGET COMMITTEE'S RECOMMENDED BUDGET |
|---|---|---|---|
| Operating Budget Appropriations Recommended (from pg. 5) | 4,387,236 | 4,522,526 | 4,492,776 |
| Special Warrant Articles Recommended (from pg. 6) | 50,000 | 58,862 | 58,862 |
| Individual Warrant Articles Recommended (from pg. 6) | 117,283 | 209,984 | 209,984 |
| TOTAL Appropriations Recommended | 4,554,519 | 4,791,372 | 4,761,622 |
| Less: Amount of Estimated Revenues & Credits (from above) | 2,409,956 | 2,153,708 | 2,153,708 |
| Estimated Amount of Taxes to be Raised | 2,144,564 | 2,637,664 | 2,607,914 |

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18:** 449278
**(See Supplemental Schedule With 10% Calculation)**