

# BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

TOWN OF CANAAN, NH

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, 2009 to December 31, 2009

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.*

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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		84382	77111.57	79400		79400	
4140-4149	Election,Reg.& Vital Statistics		78136	73811.56	77041		77041	
4150-4151	Financial Administration		80689	78802.27	85411		85011	400
4152	Revaluation of Property		89770	89686.04	91313		91313	
4153	Legal Expense		50000	47199.36	50000		50000	
4155-4159	Personnel Administration		343950	324356.05	328783		328783	
4191-4193	Planning & Zoning		2551	1182.92	1803		1403	400
4194	General Government Buildings		132580	123955.1	83472		83472	
4195	Cemeteries		38133	32811.77	36531		36531	
4196	Insurance		40440	42355.03	47091		47091	
4197	Advertising & Regional Assoc.		9150	2381.19	2500		2500	
4199	Other General Government		174733	163806.26	48785		48785	
<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		432880	402151.28	480896		480896	
4215-4219	Ambulance		50000	50000	55000		55000	
4220-4229	Fire		76285	75266.13	94122		94122	
4240-4249	Building Inspection		11292	11319.05	12788		11292	1496
4290-4298	Emergency Management		50120	48096.11	56110		56110	
4299	Other (Including Communications)		129434	127396.27	130725		130725	
<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		49925	49961.74	51065		51065	
4312	Highways & Streets		763300	686476.35	878282		878282	
4313	Bridges		1	0	1		1	

1	2	3	4	5	6	7	8	9
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					Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	Ensuing 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		15000	16438.29	17700		17700	
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		85733	85810.85	87400		87400	
4324	Solid Waste Disposal		135500	124441.42	137500		137500	
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		1040	978.16	1040		1040	
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other							
4441-4442	Administration & Direct Assist.		5921	5920.8	5921		5921	
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other		51500	53245.9	51000		51000	

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)	RECOMMENDED	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		18240	12673.79	6735		6735	
4550-4559	Library		112300	112300	116012		112300	3712
4583	Patriotic Purposes		500	0	500		1	499
4589	Other Culture & Recreation		1000	1000	1000		1000	
<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		1	0	1		1	
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		190631	190622.27	85000		85000	
4721	Interest-Long Term Bonds & Notes		39895	35901.2	31000		31000	
4723	Int. on Tax Anticipation Notes		12000	0	12000		12000	
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		1	0	1		1	
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.		1	0	1		1	
<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-							

MS-7 Budget - Town of Canaan FY 2009

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ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud.	Appropriations	Actual	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
		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							
<b>OPERATING BUDGET TOTAL</b>			3357014	3147458.73	3243930		3237423	6507

\* 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	
	Library Heating System	5	45000	40605					
	Bridge Repair Fund	9	25000	25000	50000			50000	
	Highway Capital Reserve	8	30000	30000	30000			30000	
	Fire Truck Capital Reserve	7	30000	30000	30000			30000	
	Cost Items for Police Contract	4			13472.02			13472.02	
	Town Museum Repairs	14				5000			5000
	Advanced Transit	15				8000			8000
	Grafton Senior Council	16				8000			8000
<b>SPECIAL ARTICLES RECOMMENDED</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	123472.02	<b>XXXXXXXXXX</b>		123472.02	<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	
	Police Cruiser	10					30000		30000
	Water/Sewer	3	161109	169493.59	177461			177461	
	Tombstone Repair	12	10000	10000					
	Fire Engine	6				97309			97309
	Paving	11				150000			150000
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	177461	<b>XXXXXXXXXX</b>		177461	<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 Year
<b>TAXES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3120	Land Use Change Taxes - General Fund		55000	40793	30000
3180	Resident Taxes				
3185	Timber Taxes		10000	22303	10000
3186	Payment in Lieu of Taxes		2000	2254	2254
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		50000	225854	50000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		500	216	200
<b>LICENSES, PERMITS &amp; FEES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3210	Business Licenses & Permits		1200	1275	1050
3220	Motor Vehicle Permit Fees		500000	573694	500000
3230	Building Permits		5000	7526	5000
3290	Other Licenses, Permits & Fees		7000	8061	7000
3311-3319	FROM FEDERAL GOVERNMENT		0	62270	54000
<b>FROM STATE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3351	Shared Revenues		22390	20210	20000
3352	Meals & Rooms Tax Distribution		149000		100000
3353	Highway Block Grant		130000	134341	134000
3354	Water Pollution Grant		14800	14035	14035
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		292	330	0
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS				
<b>CHARGES FOR SERVICES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3401-3406	Income from Departments		51200	40832	35000
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3501	Sale of Municipal Property		20000	50230	20000
3502	Interest on Investments		25000	27923	21000
3503-3509	Other		0	36747	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				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensnuing Year
<b>INTERFUND OPERATING TRANSFERS IN cont.</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3914	From Enterprise Funds				
	Sewer - (Offset)		82049	68996	94961
	Water - (Offset)		79060	52466	82500
	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>			<b>1204491</b>	<b>1390356</b>	<b>1181000</b>

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

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	3357014	3243930	3237423
Special Warrant Articles Recommended (from pg. 6)	130000	123472.02	123472.02
Individual Warrant Articles Recommended (from pg. 6)	171109	177461	177461
<b>TOTAL Appropriations Recommended</b>	<b>3658123</b>	<b>3544863.02</b>	<b>3538356.02</b>
Less: Amount of Estimated Revenues & Credits (from above)	1204491	1181000	1181000
<b>Estimated Amount of Taxes to be Raised</b>	<b>2453632</b>	<b>2363863.02</b>	<b>2357356.02</b>

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 340888.40  
(See Supplemental Schedule With 10% Calculation)**

**INSTRUCTIONS FOR FORM MS-7  
BUDGET OF THE TOWN-MBA  
PREPARATION AND POSTING OF THE BUDGET**

The budget committee is responsible for the preparation of the budget and delivery to the selectmen for posting.

<p><b>Pages 2 - 5</b> <b>Operating Budget</b></p>	<p>Use these pages for the proposed operating budget. In column 4, put last year's appropriations as voted and approved by the DRA. In column 5, enter last year's actual expenditures. If you are on the optional fiscal year, enter the actual expenditures for the year for the most recently completed fiscal year and indicate which fiscal year. List in columns 6 &amp; 7, under the appropriate headings, the selectmen's recommended and not recommended appropriations and the budget committee's budget, both recommended and not recommended in column 8 &amp; 9. Use page 6 for proposed appropriations other than for operating budget.</p>
<p><b>RSA 32 requires all appropriations be posted.</b></p>	<p>The operating budget and all special and individual warrant articles must be posted.</p>
<p><b>Page 6</b> <b>Special Warrant Articles</b></p>	<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. Be sure to list the account number and warrant article number and add additional pages if necessary.</p>
<p><b>Page 6</b> <b>Individual Warrant Articles</b></p>	<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 the account number and warrant article number.</p>
<p><b>Pages 7 - 8</b> <b>Revenues</b></p>	<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.</p>
<p><b>10% Limitations</b></p>	<p>Complete the supplemental schedule for calculating the 10% limitation and show the maximum allowable increase on page 8.</p>
<p><b>Posting &amp; Report Distribution</b></p>	<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 Department of Revenue Administration at the address below.</p>
<p><b>Default Budget RSA 32:5, VII (b)</b></p>	<p>If you have adopted SB2, you will also need to complete and post a default budget form showing how the default budget was calculated. This task may be delegated to the budget committee if so voted under RSA 40:14-b.</p>

This form is available on our website: [www.nh.gov/revenue/forms/msforms.htm](http://www.nh.gov/revenue/forms/msforms.htm)

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