

VARIOUS FUNDS AND HOW TO USE THEM

TYPES OF FUNDS	HOW DOES FUND ORIGINATE	WHO HAS CUSTODY OF FUNDS	WHO AUTHORIZES EXPENDITURES OF	MUST BE APPROPRIATED	IMPORTANT NOTATIONS
RSA 31:95-c SPECIAL REVENUE (towns only)	Public Hearing, Warrant, Ballot Vote, Statutory Wording	Town Treasurer	Legislative Body Vote	Expenditures - Yes Revenues - No	Cannot Appropriate Into Statutory Wording to Rescind Lapses to GF
RSA 31:95-h REVOLVING FUNDS (towns only)	Warrant Article	Town Treasurer	Body designated by Legislative Body Vote	Expenditures - No Revenues - No	RSA Specific Purposes Lapses to General Fund
RSA 31:110 FOREST MAINTENANCE	Upon Adoption of Town Forest, Warrant Article	Town Treasurer	Legislative Body Vote	Expenditures - Yes Revenues - No	
RSA 31:19, EXPENDABLE TRUSTS: RSA 35 CAPITAL RESERVE	Warrant Article	Trustees of Trust Funds	TTF in response to voucher from governing body or appointed agent	Expenditures - Yes, unless agents named Revenues - Yes	RSA 35 for schools but if agents named must hold public hearing prior to expenditure
RSA 35-B:2 RECREATION REVOLVING	Warrant Article	Town Treasurer	Body designated by Legislative Body Vote	Expenditures - No Revenues - No	Cannot appropriate into Lapses to General Fund
RSA 35:7 WATER OR SEWER DEPT CRF	Unanimous Vote of Administrative Body	Trustees of Trust Funds	Administrative Body	Expenditures - Yes Revenues - No	Only from water or sewer rental surplus; no appropriations by town
RSA 36-A:5 CONSERVATION COMMISSION	Upon Adoption of Conservation Commission, Warrant Article	Town Treasurer	Conservation Commission (public hearing for purchase of property)	Expenditures - No Revenues - No	See RSA 79-A:25 for LUCT % Into This Fund
RSA 38:29 WATER	By Law RSA 38:29, I, II	Town Treasurer	Water Commissioners or Governing Body	Expenditures - Yes Revenues - No	
RSA 53-B:8-a SOLID WASTE MGMNT DIST CRF	Upon order of the District Committee	District Committee	District Committee	Expenditures - No Revenues - Yes	
RSA 79-A:25-a LAND USE CHANGE TAX FUND	Public Hearing, Warrant, Ballot Vote, Statutory Wording	Town Treasurer &/or Library Trustees	Library Trustees	Expenditures - No Revenues - No	Statutory Wording to Rescind
RSA 149-I:10 SEWER	By Law RSA 149-I:10, I	Town Treasurer	Sewer Commissioners or Governing Body	Expenditures - Yes Revenues - No	

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RSA 188-E:7 VOCATIONAL EDUCATION CRF	By Law RSA 188-E:7	Trustees of Trust Funds	Receiving District	Expenditures - Yes Revenues - No	Tuition differential shall be deposited to be used for vocational centers and equipment
RSA 194:3-c SCHOOL REVOLVING FUND	Warrant	School District Treasurer	Legislative Body Vote	Expenditures - Yes Revenues - No	Non-lapsing if specified by district: can be supplemented by line item in budget only
RSA 198:20-c, V SCHOOL EXPENDABLE TRUST FUND	Warrant	Town's Trustees of Trust Funds	Legislative Body Vote	Expenditures - Yes unless agents named Revenues - No	If agents named must hold public hearing prior to expenditure
RSA 202-A LIBRARY INCOME- GENERATING EQUIPMENT	Public Hearing, Warrant, Ballot Vote, Statutory Wording	Town Treasurer &/or Library Trustees	Library Trustees	Expenditures - No Revenues - No	
RSA 202-A LIBRARY TRUSTS & FEES	Warrant Article to Establish Library	Town Treasurer &/or Library Trustees	Library Trustees	No RSA 202-A:11, III & IV	
RSA 261:153, V MOTOR VEHICLE RECLAMATION	Warrant Article	Trustees of Trust Funds	Governing Body RSA 149-M:18	Expenditures - Yes Revenues - No	
RSA 261:153, VI MUNICIPAL TRANSPORTATION & IMPROVEMENT CAPITAL RESERVE	Public Hearing, Warrant, Ballot Vote	Trustees of Trust Funds	Legislative Body Vote	Expenditures - Yes Revenues - No	
RSA 289:4 CEMETERY FUNDS	Taxation	Town Treasurer	Governing Body in Response to Voucher from Cemetery Trustees	Expenditures - Yes Revenues - No	
CHAPTER 289 RSA 289:7-13 & RSA 31:20-21 CEMETERY TRUST FUNDS	Donation/Bequest Accepted by Town Meeting or Selectmen as Authorized by Meeting	Trustees of Trust Funds	Trustee of Trust Funds in Response to Voucher from Cemetery Trustees	Expenditures - Yes Revenues - No	
RSA 318-B:17-b FORFEITURE of DRUG RELATED PROPERTY	By Law: 45% of first \$500,000 of remaining balance	Treasurer (Fiscal Officer)	Police Chief?	Expenditures - No Revenues - No	Primarily for expenses incurred in connection with drug- related investigations.
RSA 673:16, II FEES COLLECTED*(2)	Charged & Collected by Local Land Use Board	Town Treasurer	Local Land Use Board or Designated Agent	Expenditures - No Revenues - No	

RSA 674:21, V c IMPACT FEES*(1)	Charged and Imposed by Planning Board	Not addressed: Town Treasurer	Governing Body	Expenditures - No Revenues - No	
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RSA 674:44-d HERITAGE	Upon Adoption of Heritage Commission, Warrant Article	Town Treasurer	Majority of Heritage Commissioners	Expenditures - No Revenues - No	
RSA 674:44-g AGRICULTURAL	Upon Adoption of Agricultural Commission, Warrant Article	Town Treasurer	Majority of Agricultural Commissioners	Expenditures - No Revenues - No	
RSA 674:44-j HOUSING COMMISSION	Upon Adoption of Housing Commission, Warrant Article	Town Treasurer	Majority of Housing Commissioners	Expenditures - No Revenues - No	
(*1) Impact fees mean a fee or assessment imposed upon developments, building construction or other land use change in order to help or improve capital facilities owned or operated by the municipality. Municipality must have a CIP in place per RSA 674:5-7.					
(*2) Any fee which the local land use board collects from an applicant to cover an expense lawfully imposed upon that applicant, including but not limited to the expense of notice, the expense of consultant services or investigative studies or the implementation of conditions lawfully imposed as part of a conditional approval.					
Local Land Use Board (RSA 673:1): Planning Board, Zoning Board of Adjustment, Historic, Heritage, Agricultural and Housing Commissions.					
REV 3/13 Division Forms/various fund 3.13					