



# FINANCIAL REPORT OF THE TOWN, CITY, OR VILLAGE DISTRICT BUDGET

Form Due Dates: **April 1, 2016**, if operating on a Calendar Year, reporting from 1/1/15 to 12/31/15,  
**OR**  
**September 1, 2016**, if operating on a Fiscal Year, reporting from 7/1/15 to 6/30/16

## Instructions

### Cover Page

- Select the entity type that you are filing for (Municipality or Village District)
- Select the entity name from the pull down menu
- Enter the preparer's information

### Account Codes

- In the *Expenditures* section, enter the *Other Authorizations*, and *Actual Expenditures* for each applicable account code
- Every instance of an *Other Authorization* requires an explanation on the page preceding the *Revenues* section
- In the *Revenues* section, enter the *Actual Revenues* for each applicable account code

### Balance Sheet

- Enter the *End of Year* balance for each applicable account code

### Reconciliation Sheets

- Use at will to aid in reconciling discrepancies on the balance sheet

### Amortization of Long Term Debt

- Enter all information regarding long term debt

### For Assistance Please Contact:

**DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION ?

Entity Type:  Municipality  Village

Municipality:

County:

### PREPARER'S INFORMATION ?

First Name

Last Name

Preparer's Entity

Street No.

Street Name

Phone Number

Email (optional)



**EXPENDITURES**

**GENERAL GOVERNMENT ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive ?	\$204,407		\$164,540
4140 - 4149	Election, Reg. & Vital Statistics ?	\$83,656		\$81,227
4150 - 4151	Financial Administration ?	\$106,627		\$93,555
4152	Property Assessment ?	\$82,307		\$145,022
4153	Legal Expense ?	\$28,010		\$6,706
4155 - 4159	Personnel Administration ?	\$473,287		\$429,576
4191 - 4193	Planning & Zoning ?	\$24,109		\$15,799
4194	General Government Buildings ?	\$168,098		\$134,859
4195	Cemeteries ?	\$9,000		\$6,168
4196	Insurance ?	\$80,818		\$83,451
4197	Advertising & Regional Association ?	\$2,500		\$553
4199	Other General Government Expense ?			
<b>General Government Subtotal</b>		<b>\$1,262,819</b>		<b>\$1,161,456</b>

**PUBLIC SAFETY ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210 - 4214	Police ?	\$544,431		\$548,028
4215 - 4219	Ambulance ?			
4220 - 4229	Fire ?	\$266,645		\$249,325
4240 - 4249	Building Inspection ?	\$57,505		\$61,387
4290 - 4298	Emergency Management ?	\$4,260		\$4,015
4299	Other (Including Communications) ?			
<b>Public Safety Subtotal</b>		<b>\$872,841</b>		<b>\$862,755</b>



**AIRPORT/AVIATION CENTER** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4301 - 4309	Airport Operations ?			
<b>Airport/Aviation Subtotal</b>				

**HIGHWAYS AND STREETS** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4311	Administration ?	\$535,882		\$484,420
4312	Highway & Streets ?	\$200,000		\$201,576
4313	Bridges ?			
4316	Street Lighting ?			
4319	Other ?	\$278,460		\$270,638
<b>Highways and Streets Subtotal</b>		<b>\$1,014,342</b>		<b>\$956,634</b>

**SANITATION** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration ?	\$195,995		\$201,201
4323	Solid Waste Collection ?			
4324	Solid Waste Disposal ?			
4325	Solid Waste Facility Clean-up ?			
4326 - 4329	Sewage Collection, Disposal, and Other ?			
<b>Sanitation Subtotal</b>		<b>\$195,995</b>		<b>\$201,201</b>

**WATER DISTRIBUTION AND TREATMENT** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration ?			
4332	Water Services ?			



**New Hampshire**  
Department of  
Revenue Administration

**2016**  
**MS-535**

4335	Water Treatment ?			
4338-4339	Water Conservation & Other ?			
<b>Water Distribution and Treatment Subtotal</b>				

<b>ELECTRIC ?</b>				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4351 - 4352	Administration & Generation ?			
4353	Purchase Costs ?			
4354	Electric Equipment Maintenance ?			
4359	Other Electric Costs ?			
<b>Electric Subtotal</b>				

<b>HEALTH ?</b>				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4411	Administration ?			
4414	Pest Control ?	\$4,820		\$4,186
4415 - 4419	Health Agencies & Hospital & Other ?			
<b>Health Subtotal</b>		<b>\$4,820</b>		<b>\$4,186</b>

<b>WELFARE ?</b>				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4441 - 4442	Administration & Direct Assistance ?	\$15,204		\$3,699
4444	Intergovernmental Welfare Payments ?			
4445 - 4449	Vendor Payments & Other ?	\$26,566		\$27,466
<b>Welfare Subtotal</b>		<b>\$41,770</b>		<b>\$31,165</b>



**CULTURE AND RECREATION** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation ?	\$78,691		\$82,134
4550 - 4559	Library ?	\$153,460		\$149,369
4583	Patriotic Purposes ?			
4589	Other Culture & Recreation ?	\$10		\$6,085
<b>Culture and Recreation Subtotal</b>		<b>\$232,161</b>		<b>\$237,588</b>

**CONSERVATION AND DEVELOPMENT** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4611 - 4612	Admin. & Purchase of Natural Resources ?	\$1,820		\$1,167
4619	Other Conservation ?	\$4,000		
4631 - 4632	Redevelopment and Housing ?			
4651 - 4659	Economic Development ?			
<b>Conservation &amp; Development Subtotal</b>		<b>\$5,820</b>		<b>\$1,167</b>

**DEBT SERVICE** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes ?	\$141,476		\$141,475
4721	Interest - Long Term Bonds & Notes ?	\$59,672		\$58,963
4723	Interest on Tax Anticipation Notes ?			
4790 - 4799	Other Debt Service ?			
<b>Debt Service Subtotal</b>		<b>\$201,148</b>		<b>\$200,438</b>

**CAPITAL OUTLAY** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land ?			
4902	Machinery, Vehicles, & Equipment ?	\$248,000		\$252,814



4903	Buildings ?			
4909	Improvements Other Than Buildings ?			\$18,150
<b>Capital Outlay Subtotal</b>		<b>\$248,000</b>		<b>\$270,964</b>

**OPERATING TRANSFERS OUT ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund ?	\$22,350		
4913	To Capital Projects Fund ?			
4914	To Enterprise Fund ?			
	Sewer			
	Water			
	Electric			
	Airport			
	Other			
4915	To Capital Reserve Fund ?	\$105,000		\$105,000
4916	To Expendable Trust Fund - Not #4917 ?	\$3,000		\$3,000
4917	Health Maintenance Trust Funds ?			
4918	To Nonexpendable Trust Funds ?			
4919	To Fiduciary Funds ?			
<b>Operating Transfers Out Subtotal</b>		<b>\$130,350</b>		<b>\$108,000</b>

**PAYMENTS TO OTHER GOVERNMENTS ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4931	Taxes Assessed for County ?	\$587,256		\$587,256
4932	Taxes Assessed For Village District ?			
4933	Taxes Assessed for Local Education ?	\$7,732,046		\$7,732,046
4934	Taxes Assessed for State Education ?	\$1,260,174		\$1,260,174



**New Hampshire**  
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**2016**  
**MS-535**

4939	Payments to Other Governments <span style="float: right;">?</span>			
<b>Payments to Other Governments Subtotal</b>		<b>\$9,579,476</b>		<b>\$9,579,476</b>
	Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds			
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>Voted Appropriations</b>	<b>Other Authorizations</b>	<b>Actual Expenditures</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$13,789,542</b>		<b>\$13,615,030</b>



**REVENUES**

**TAXES** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes ?	\$11,955,547		\$11,844,695
3120	Land Use Change Taxes - General Fund ?			\$7,000
3121	Land Use Change Taxes - Conservation Fund ?			
3180	Resident Taxes ?			
3185	Yield Taxes ?	\$14,000		\$20,432
3186	Payment in Lieu of Taxes ?			
3187	Excavation Tax (\$0.02 cents per cubic yard) ?	\$100		\$173
3189	Other Taxes ?			
3190	Interest & Penalties on Delinquent Taxes ?	\$100,000		\$130,036
	Inventory Penalties			
<b>Taxes Subtotal</b>		<b>\$12,069,647</b>		<b>\$12,002,336</b>

**LICENSES, PERMITS, AND FEES** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3210	Business Licenses & Permits ?	\$39,000		\$63,289
3220	Motor Vehicle Permit Fees ?	\$800,000		\$907,115
3230	Building Permits ?	\$40,000		\$53,167
3290	Other Licenses, Permits, & Fees ?	\$33,000		\$9,787
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$912,000</b>		<b>\$1,033,358</b>

**FROM FEDERAL GOVERNMENT** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government ?			\$61,558
<b>From Federal Government Subtotal</b>				<b>\$61,558</b>



**FROM STATE** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues ?			
3352	Meals & Rooms Tax Distribution ?	\$233,328		\$233,328
3353	Highway Block Grant ?	\$136,598		\$137,774
3354	Water Pollution Grant ?			
3355	Housing & Community Development ?			
3356	State & Federal Forest Land Reimbursement ?	\$3,967		\$3,967
3357	Flood Control Reimbursement ?			
3359	Other (Including Railroad Tax) ?	\$3,216		
3379	From Other Governments ?			
<b>From State Subtotal</b>		<b>\$377,109</b>		<b>\$375,069</b>

**CHARGES FOR SERVICES** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3401 - 3406	Income from Departments ?	\$40,000		\$43,335
3409	Other Charges ?	\$50,000		\$44,407
<b>Charges for Services Subtotal</b>		<b>\$90,000</b>		<b>\$87,742</b>

**MISCELLANEOUS REVENUES** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property ?	\$105,000		\$114,015
3502	Interest on Investments ?	\$600		\$1,435
3503 - 3509	Other ?	\$45,000		\$53,710
<b>Miscellaneous Revenues Subtotal</b>		<b>\$150,600</b>		<b>\$169,160</b>



**INTERFUND OPERATING TRANSFERS IN** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>	\$22,350		\$25,231
3913	From Capital Projects Funds <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>			
3914	From Enterprise Funds <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>	\$199,000		\$258,000
3916	From Trust & Fiduciary Funds <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>	\$9,000		\$6,821
3917	Transfers from Conservation Fund <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>			
<b>Interfund Operating Transfers Subtotal</b>		<b>\$230,350</b>		<b>\$290,052</b>

**OTHER FINANCING SOURCES** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>			
<b>Other Financing Sources Subtotal</b>				

Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds

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	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$13,829,706</b>		<b>\$14,019,275</b>



**Taxes/Liens Receivable Worksheet**

Line Item	Year of this Report	For Prior Levy	TOTAL
Uncollected at End of Year	\$637,063	\$816,268	\$1,453,331
"Overlay" carried forward as "Allowance for Abatements"			
Receivable at End of year (to Balance Sheet accounts 1080, 1100)	\$637,063	\$816,268	\$1,453,331

**Reconciliation of Regional School District Liability**

Line Item	Amount
Regional School District Liability at Beginning of Year (To Balance Sheet Account 2075, Beginning of Year)	\$5,465,384
<b>ADD:</b> Regional School District Assessment for Current Year	\$9,642,220
Total Liability Within Current Year (Sum of Lines 1 and 2)	\$15,107,604
<b>SUBTRACT:</b> Payments made to Regional School District	\$9,965,384
Due to School District End of Year (To Balance Sheet Account 2075, End of Year)	\$5,142,220

**Reconciliation of Tax Anticipation Notes**

Line Item	Amount
Short-Term (TANS) Debt at Beginning of Year (To Balance Sheet Account 2230, Beginning of Year)	
New Issues During Current Year	
Issues Retired During Current Year	
Short-Term (TANS) Debt Outstanding at End of Year (To Balance Sheet Account 2230, End of Year)	



<b>BALANCE SHEET</b>			
Account	Current Assets ?	Beginning of Year	End of Year
1010	Cash and Equivalents ?	\$5,188,841	\$6,520,048
1030	Investments ?	\$68,560	\$3,350
1080	Tax Receivable ?	\$755,956	\$637,063
1110	Tax Liens Receivable ?	\$820,812	\$816,268
1150	Accounts Receivable ?		\$14,968
1260	Due from Other Governments ?		\$2,982
1310	Due from Other Funds ?	\$105,414	\$25,231
1400	Other Current Assets ?		
1670	Tax Deeded Property (Subject to Resale) ?		
<b>TOTAL ASSETS</b>		<b>\$6,939,583</b>	<b>\$8,019,910</b>

Account	Current Liabilities ?	Beginning of Year	End of Year
2020	Warrants and Accounts Payable ?	\$80,142	\$169,961
2030	Compensated Absences Payable ?		
2050	Contracts Payable ?		
2070	Due to Other Governments ?		
2075	Due to School Districts ?	\$5,465,384	\$5,142,220
2080	Due to Other Funds ?	\$104,390	\$1,013,817
2220	Deferred Revenue ?		
2230	Notes Payable - Current ?		
2270	Other Payable ?		
<b>TOTAL LIABILITIES</b>		<b>\$5,649,916</b>	<b>\$6,325,998</b>



Account	Fund Equity ?	Beginning of Year	End of Year
2440	Non-spendable Fund Balance ?	<input type="text"/>	<input type="text"/>
2450	Restricted Fund Balance ?	<input type="text"/>	<input type="text"/>
2460	Committed Fund Balance ?	<input type="text"/>	\$20,000
2490	Assigned Fund Balance ?	<input type="text"/>	<input type="text"/>
2530	Unassigned Fund Balance ?	\$1,289,667	\$1,673,912
<b>TOTAL FUND EQUITY</b>		<b>\$1,289,667</b>	<b>\$1,693,912</b>
<b>TOTAL LIABILITIES and FUND EQUITY</b>		<b>\$6,939,583</b>	<b>\$8,019,910</b>

*NOTE: NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.*

General Fund Balance Sheet Reconciliation	
Line Item	Amount
Total Revenues	\$14,019,275
Total Expenditures	\$13,615,030
<b>Change (Increase or Decrease)</b>	<b>\$404,245</b>
Ending Fund Equity from Balance Sheet	\$1,693,912
Less Beginning Fund Equity from Balance Sheet	\$1,289,667
<b>Change (Increase or Decrease)</b>	<b>\$404,245</b>



AMORTIZATION OF LONG-TERM DEBT (including Proprietary and Capital Project Funds)										
Description	Original Obligation	Purpose	Annual Installment	Interest Rate (%) or Range (% - %)	Year of Final Payment (YYYY)	Bonds o/s at Beginning of Year	Bonds Issued this Year	Bonds Retired this Year	Bonds o/s at End of year	
Community Cen	\$474,000		\$30,000	4.07	2017	\$90,000		\$30,000	\$60,000	-
Landfill Closure	\$225,593		\$12,780	3.68	2024	\$127,793		\$12,780	\$115,013	-
Mulligan Easem	\$850,000		\$42,500	4.44	2027	\$573,750		\$42,500	\$531,250	-
Fire Station	\$800,000		\$41,026	4.44	2019	\$529,998		\$53,699	\$476,299	-
Salt Shed	\$249,013		\$15,170	4.46	2019	\$75,850		\$15,170	\$60,680	-
										Add Line
Total	\$2,598,606					\$1,397,391		\$154,149	\$1,243,242	



NOTTINGHAM (351)

**1. CERTIFY THIS FORM**

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.

Preparer's First Name	Preparer's Last Name	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>

\_\_\_\_\_  
Preparer's Signature

Audited     Unaudited     Compilation Report Attached

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

**GOVERNING BODY 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.

*Donna Deane BOS Chair*  
\_\_\_\_\_

Governing Body Member's Signature and Title

\_\_\_\_\_

Governing Body Member's Signature and Title

*Charles Anderson Select Board*  
\_\_\_\_\_

Governing Body Member's Signature and Title

\_\_\_\_\_

Governing Body Member's Signature and Title

*Tim Egan*  
\_\_\_\_\_

Governing Body Member's Signature and Title

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Governing Body Member's Signature and Title