# SUNAPEE BOARD OF SELECTMEN MEETING AGENDA 6:00PM Town Office Meeting Room Monday, October 15, 2018

#### SELECTMEN ACTION

•Board Discussion-Amount of Fund Balance to be applied to tax rate

#### **UPCOMING MEETINGS:**

10/16-5:30PM CIP (Capital Improvement Program), Town Meeting Room

10/16-5:00PM Abbott Library, Abbott Library

10/22-6:30PM Board of Selectmen, Town Meeting Room

10/25-5:30PM Water & Sewer, Town Meeting Room

11/01-7:00PM Zoning Board, Town Meeting Room

11/02-8:00PM All Day Town Budget Session, Town Meeting Room

### **Fund Balance Retainage**

DRA Tax Rate #		Amount used to reduce taxes		
2015 2016	\$1,685,625.00 \$1,938,927.00	8.67% 9.81%	\$300,000.00 \$300,000.00	
2017	\$1,698,956.00	8.18%	\$350,000.00	

## **2018 Proposed**

2018	\$2,426,807.00	Unassigned Fund Balance from MS535 EOY 2017
	\$38,350.00	Less Voted from Fund Balance
	\$2,388,457.00	Fund Balance

#### **Funds to Offset 2018 Tax Rate**

\$300,000.00	9.09%	\$2,088,457.00
\$350,000.00	8.87%	\$2,038,457.00
\$400,000.00	8.65%	\$1,988,457,00

### GFOA Recommendation is two month's worth of Expenditures

Town	\$8,152,825.00	
County	\$3,629,169.00	
School	\$11,187,215.00	
	\$22,969,209.00	
Two months	\$3,828,201.50	16.66%



### Financial Report of the Budget

## Sunapee

For the period ending December 31, 2017

#### PREPARER'S EFILE 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.

Name	Position	Signature
Patrick Mohan		
Under penalties of perjury, I declare the	GOVERNING BODY CERTIFICATIO	N contained in this form and to the best
of my belief it is true, correct and com	plete.	ornamed in the form and to the post
Name	Position	Signature
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This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal: <a href="https://www.proptax.org/">https://www.proptax.org/</a>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<a href="http://www.revenue.nh.gov/mun-prop/">http://www.revenue.nh.gov/mun-prop/</a>



Account	Purpose	Voted Appropriatons	Actual Expenditure
General Gov	ernment	the state of the s	energials of reguly a size instantification and allegen and per years.
4130-4139	Executive	\$308,234	\$300,80
4140-4149	Election, Registration, and Vital Statistics	\$218,157	\$210,81
4150-4151	Financial Administration	\$192,402	\$184,96
4152	Revaluation of Property	\$110,837	\$104,88
4153	Legal Expense	\$18,000	\$19,12
4155-4159	Personnel Administration	\$1,000	\$12
4191-4193	Planning and Zoning	\$52,386	\$37,33
4194	General Government Buildings	\$142,652	\$139,21
4195	Cemeteries	\$13,536	\$13,97
4196	Insurance	\$9,661	\$7,73
4197	Advertising and Regional Association	\$13,409	\$12,10
4199	Other General Government	\$29,853	\$24,48
	General Government Subtotal	\$1,110,127	\$1,055,57
Public Safety			
4210-4214	Police	\$801,430	\$789,76
4215-4219	Ambulance	\$56,100	\$56,10
4220-4229	Fire	\$199,968	\$177,27
4240-4249	Building Inspection	\$0	\$
4290-4298	Emergency Management	\$200	\$
4299	Other (Including Communications)	\$136,727	\$120,86
	Public Safety Subtotal	\$1,194,425	\$1,144,01
Airport/Aviati	on Center		
4301-4309	Airport Operations	\$0	\$
	Airport/Aviation Center Subtotal	\$0	\$
lighways and	d Streets		
4311	Administration	\$0	\$
4312	Highways and Streets	\$1,581,337	\$1,840,25
	Explanation: \$231 RSA	928 is DRA approved emergency e 32:11. \$104,430 in Additional SB38	expenditure pursuant to
4313	Bridges	\$0	\$
4316	Street Lighting	\$36,750	\$35,15
4319	Other	\$0	\$1
	Highways and Streets Subtotal	\$1,618,087	\$1,875,400



Sanitation			
Samtation			
4321	Administration	\$0	\$
4323	Solid Waste Collection	\$0	\$
4324	Solid Waste Disposal	\$506,571	\$455,60
4325	Solid Waste Cleanup	\$0	\$
4326-4328	Sewage Collection and Disposal	\$0	\$
4329	Other Sanitation	\$0	\$
	Sanitation Subtotal	\$506,571	\$455,60
Water Distrib	ution and Treatment		
4331	Administration	\$0	\$
4332	Water Services	\$0	\$
4335	Water Treatment	\$0	\$
4338-4339	Water Conservation and Other	\$0	\$
	Water Distribution and Treatment Subtotal	\$0	\$
Electric			
4351-4352	Administration and Generation	\$0	ф
4353	Purchase Costs	\$0	\$
4354	Electric Equipment Maintenance	\$0	\$
4359	Other Electric Costs	\$0	\$
***************************************	Electric Subtotal	\$0	\$ \$
			•
lealth			
4411	Administration	\$5,151	\$34
4414	Pest Control	\$500	\$14
4415-4419	Health Agencies, Hospitals, and Other	\$15,176	\$15,17
	Health Subtotal	\$20,827	\$15,659
Velfare			
4441-4442	Administration and Direct Assistance	\$51,019	\$22,130
4444	Intergovernmental Welfare Payments	\$0	\$(
4445-4449	Vendor Payments and Other	\$0	\$0
	Welfare Subtotal	\$51,019	\$22,130
Culture and R	acreation		
4520-4529		#454.050	
4520-4529 4550-4559	Parks and Recreation	\$151,258	\$151,611
4583 4583	Library Detailed Description	\$394,316	\$348,894
+503	Patriotic Purposes	\$200	\$35
4589	Other Culture and Recreation	\$5,000	\$5,000



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## 2018 **MS-535**

Conservation and Development 4611-4612         Administration and Purchasing of Natural Resources         \$3,550         \$3,55           4611-46124         Other Conservation         \$0         ************************************	Account	Purpose	Voted Appropriatons	Actual Expenditure
Add   Other Conservation   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	Conservatio	n and Development		
	4611-4612	Administration and Purchasing of Natural Resources	\$3,550	\$3,55
	4619	Other Conservation	\$0	\$
Conservation and Development Subtotal   \$3,550	4631-4632	Redevelopment and Housing	\$0	\$
APT11	4651-4659	Economic Development	\$0	\$
4711         Long Term Bonds and Notes - Principal         \$261,188         \$261,148           4721         Long Term Bonds and Notes - Interest         \$72,716         \$73,93           4723         Tax Anticipation Notes - Interest         \$1,000         \$335,14           4790-4799         Other Debt Service         \$0         \$335,14           Dobt Service Subtotal         \$334,904         \$335,14           Capital Outlay           4901         Land         \$0         \$400,00           4902         Machinery, Vehicles, and Equipment         \$175,500         \$866,00           4903         Buildings         \$45,000         \$40,90           4909         Improvements Other than Buildings         \$20,500         \$128,94           Capital Outlay Subtotal         \$20,500         \$128,94           Operating Transfers Out           4912         To Special Revenue Fund         \$0         \$3           4913         To Capital Projects Fund         \$0         \$3           4914A         To Proprietary Fund - Altport         \$0         \$3           4914B         To Proprietary Fund - Electric         \$132,760         \$52,00           4914B         To Proprietary Fund - Sewer		Conservation and Development Subtotal	\$3,550	\$3,55
4711         Long Term Bonds and Notes - Principal         \$261,188         \$261,148           4721         Long Term Bonds and Notes - Interest         \$72,716         \$73,93           4723         Tax Anticipation Notes - Interest         \$1,000         \$335,14           4790-4799         Other Debt Service         \$0         \$335,14           Debt Service Subtotal         \$334,904         \$335,14           Capital Outlay           4901         Land         \$0         \$400,00           4902         Machinery, Vehicles, and Equipment         \$175,500         \$866,00           4903         Buildings         \$45,000         \$40,90           4909         Improvements Other than Buildings         \$0         \$128,94           Capital Outlay Subtotal         \$220,500         \$128,94           Operating Transfers Out           4912         To Special Revenue Fund         \$0         \$3           4913         To Capital Projects Fund         \$0         \$3           4914A         To Proprietary Fund - Alropot         \$0         \$3           4914B         To Proprietary Fund - Other         \$0         \$3           4914B         To Proprietary Fund - Other         \$0	Debt Service			
4721         Long Term Bonds and Notes - Interest         \$72,716         \$73,91           4723         Tax Anticipation Notes - Interest         \$1,000         \$73,91           4790-4799         Other Debt Service         \$0         \$335,1           Capital Outlay           Weight Debt Service Subtotal         \$334,904         \$335,1           Capital Outlay           4901         Land         \$0         \$35,51           Capital Outlay           Machinery, Vehicles, and Equipment         \$175,500         \$88,00           4903         Buildings         \$45,000         \$40,90           4909         Improvements Other than Buildings         \$0         \$2           Capital Outlay Subtotal         \$220,500         \$128,94           Capital Outlay Subtotal         \$20,000         \$40,99           4913         To Capital Projects Fund         \$0         \$3           4914         To Proprietary Fund - Airport         \$0         \$3           4914         To Proprietary Fund - Electric         \$132,760         \$82,00           4914         To Proprietary Fund - Water         \$50,358 <t< td=""><td></td><td></td><td>\$261 188</td><td>\$261.10</td></t<>			\$261 188	\$261.10
4723         Tax Anticipation Notes - Interest         \$1,000           4790-4799         Other Debt Service         \$0           Debt Service Subtotal         \$334,904         \$335,1           Capital Outlay           4801         Land         \$0            4802         Machinery, Vehicles, and Equipment         \$175,500         \$86,00           4903         Buildings         \$45,000         \$40,91           4909         Improvements Other than Buildings         \$0         \$220,500         \$128,92           Capital Outlay Subtotal         \$220,500         \$128,92           Deparating Transfers Out           4912         To Special Revenue Fund         \$0         \$3           4913         To Capital Projects Fund         \$0         \$3           4914A         To Proprietary Fund - Airport         \$0         \$52,06           4914B         To Proprietary Fund - Electric         \$132,760         \$52,06           4914C         To Proprietary Fund - Water         \$0         \$3           4914B         To Proprietary Fund - Water         \$0         \$3           4914W         To Proprietary Fund - Water         \$505,358         \$447,94	4721		the state of the s	
Apple	4723			
Debt Service Subtotal   \$334,904   \$335,1.	4790-4799		Carrier and Carrie	\$
Age				\$ \$335.1 <i>4</i>
4901         Land         \$0         : 4902           4902         Machinery, Vehicles, and Equipment         \$175,500         \$88,00           4903         Buildings         \$45,000         \$40,81           4909         Improvements Other than Buildings         \$0         \$128,94           Capital Outlay Subtotal         \$220,500         \$128,94           Operating Transfers Out           4912         To Special Revenue Fund         \$0         \$           4913         To Capital Projects Fund         \$0         \$           4914A         To Proprietary Fund - Airport         \$0         \$           4914B         To Proprietary Fund - Other         \$0         \$           4914C         To Proprietary Fund - Other         \$0         \$           4914D         To Proprietary Fund - Water         \$10,74,238         \$897,96           4914W         To Proprietary Fund - Water         \$505,358         \$447,94           4915         To Capital Reserve Fund         \$425,000         \$425,00           4916         To Expendable Trusts/Fiduciary Funds         \$0         \$           4917         To Health Maintenance Trust Funds         \$0         \$           4918			<b>400</b> 4,004	ψ333,14
4902 Machinery, Vehicles, and Equipment \$175,500 \$88,00 4903 Buildings \$45,000 \$40,91 4909 Improvements Other than Buildings \$0  Capital Outlay Subtotal \$220,500 \$128,94  4912 To Special Revenue Fund \$0  4913 To Capital Projects Fund \$0  4914A To Proprietary Fund - Airport \$0  4914E To Proprietary Fund - Detertion \$0  4914D To Proprietary Fund - Sewer \$1,074,238 \$887,96  4914W To Proprietary Fund - Sewer \$1,074,238 \$887,96  4914W To Proprietary Fund - Water \$505,358 \$447,96  4915 To Capital Reserve Fund \$425,000 \$425,00  4916 To Expendable Trusts/Fiduciary Funds \$78,200 \$83,20  4917 To Health Maintenance Trust Funds \$0  4918 To Non-Expendable Trust Funds \$0  30  4919 To Fiduciary Funds \$0  30  4919 To Fiduciary Funds \$0  30  4919 To Fiduciary Funds \$0  4930 \$3,713,52  4931 Taxes Assessed for County \$0  3,713,52  4933 Taxes Assessed for County \$0  3,713,53  4939 Payments to Other Governments  4939 Payments to Other Governments  Payments to Other Governments  4939 Payments to Other Governments  4939 Payments to Other Governments  4940 Payments to Other Governments  4940 Payments to Other Governments  4941 Taxes Assessed for Local Education \$0  4943 Payments to Other Governments	Capital Outla	у		
### ### ### ### ### ### ### ### ### ##	4901	Land	\$0	\$
Ago	4902	Machinery, Vehicles, and Equipment	\$175,500	\$88,04
Capital Outlay Subtotal   \$220,500   \$128,94	4903	Buildings	\$45,000	\$40,90
Capital Outlay Subtotal   \$220,500   \$128,90	4909	Improvements Other than Buildings	\$0	\$
4914A To Proprietary Fund - Airport \$0 \$3 4914E To Proprietary Fund - Electric \$132,760 \$52,06 4914O To Proprietary Fund - Other \$0 \$3 4914S To Proprietary Fund - Other \$0 \$3 4914S To Proprietary Fund - Sewer \$1,074,238 \$897,96 4914W To Proprietary Fund - Water \$505,358 \$447,96 4915 To Capital Reserve Fund \$425,000 \$425,000 4916 To Expendable Trusts/Fiduciary Funds \$78,200 \$83,20 4917 To Health Maintenance Trust Funds \$0 \$3 4918 To Non-Expendable Trust Funds \$0 \$3 4919 To Fiduciary Funds \$0 \$3 4919 To Fiduciary Funds \$0 \$3 4919 To Fiduciary Funds \$0 \$3 4919 Taxes Assessed for County \$0 \$3,713,52 4931 Taxes Assessed for County \$0 \$3,713,52 4932 Taxes Assessed for Local Education \$0 \$8,184,34 4934 Taxes Assessed for State Education \$0 \$2,755,46 4939 Payments to Other Governments \$0 \$2,755,46 4939 Payments to Other Governments \$0 \$3 474,653,33		TRANSPORT AND ADMINISTRATION OF THE PROPERTY O		\$
4914A To Proprietary Fund - Airport \$0 \$3  4914E To Proprietary Fund - Electric \$132,760 \$52,06  4914O To Proprietary Fund - Other \$0 \$3  4914S To Proprietary Fund - Sewer \$1,074,238 \$897,96  4914W To Proprietary Fund - Water \$505,358 \$447,95  4915W To Capital Reserve Fund \$425,000 \$425,000  4916 To Expendable Trusts/Fiduciary Funds \$78,200 \$83,200  4917 To Health Maintenance Trust Funds \$0 \$3  4918 To Non-Expendable Trust Funds \$0 \$3  4919 To Fiduciary Funds \$0 \$3  4919 To Fiduciary Funds \$0 \$3  4919 To Fiduciary Funds \$0 \$3  4931 Taxes Assessed for County \$0 \$3,713,52  4932 Taxes Assessed for County \$0 \$3,713,52  4933 Taxes Assessed for Local Education \$0 \$81,184,34  4934 Taxes Assessed for State Education \$0 \$2,755,46  4939 Payments to Other Governments \$0 \$3  Payments to Other Governments \$0 \$3  \$14,653,33		TRANSPORT AND ADMINISTRATION OF THE PROPERTY O		
4914E         To Proprietary Fund - Electric         \$132,760         \$52,06           4914O         To Proprietary Fund - Other         \$0         3           4914S         To Proprietary Fund - Sewer         \$1,074,238         \$897,96           4914W         To Proprietary Fund - Water         \$505,358         \$447,95           4915         To Capital Reserve Fund         \$425,000         \$425,000           4916         To Expendable Trusts/Fiduciary Funds         \$0         \$83,20           4917         To Health Maintenance Trust Funds         \$0         \$           4918         To Non-Expendable Trust Funds         \$0         \$           4919         To Fiduciary Funds         \$0         \$           Operating Transfers Out Subtotal         \$2,215,556         \$1,906,18           Payments to Other Governments           4931         Taxes Assessed for County         \$0         \$3,713,52           4932         Taxes Assessed for Local Education         \$0         \$8,184,34           4933         Taxes Assessed for State Education         \$0         \$2,755,46           4939         Payments to Other Governments         \$0         \$2,755,46           4939         Payments to Other Governments         \$0<	4914A	To Proprietary Fund - Airport		S(
4914O       To Proprietary Fund - Other       \$0       \$9         4914S       To Proprietary Fund - Sewer       \$1,074,238       \$897,96         4914W       To Proprietary Fund - Water       \$505,358       \$447,96         4915       To Capital Reserve Fund       \$425,000       \$425,00         4916       To Expendable Trusts/Fiduciary Funds       \$78,200       \$83,20         4917       To Health Maintenance Trust Funds       \$0       \$         4918       To Non-Expendable Trust Funds       \$0       \$         4919       To Fiduciary Funds       \$0       \$         Operating Transfers Out Subtotal       \$2,215,556       \$1,906,18         Payments to Other Governments         4931       Taxes Assessed for County       \$0       \$3,713,52         4932       Taxes Assessed for Village District       \$0       \$3,713,52         4933       Taxes Assessed for State Education       \$0       \$8,184,34         4934       Taxes Assessed for State Education       \$0       \$2,755,46         4939       Payments to Other Governments       \$0       \$14,653,33	4914E	The state of the s	the state of the s	
4914S       To Proprietary Fund - Sewer       \$1,074,238       \$897,96         4914W       To Proprietary Fund - Water       \$505,358       \$447,95         4915       To Capital Reserve Fund       \$425,000       \$425,00         4916       To Expendable Trusts/Fiduciary Funds       \$78,200       \$83,20         4917       To Health Maintenance Trust Funds       \$0       \$         4918       To Non-Expendable Trust Funds       \$0       \$         4919       To Fiduciary Funds       \$0       \$         Operating Transfers Out Subtotal       \$2,215,556       \$1,906,18         Payments to Other Governments         4931       Taxes Assessed for County       \$0       \$3,713,52         4932       Taxes Assessed for Village District       \$0       \$8,184,34         4933       Taxes Assessed for Local Education       \$0       \$2,755,46         4934       Taxes Assessed for State Education       \$0       \$2,755,46         4939       Payments to Other Governments       \$0       \$14,653,33	49140	To Proprietary Fund - Other		\$6
4914W       To Proprietary Fund - Water       \$505,358       \$447,95         4915       To Capital Reserve Fund       \$425,000       \$425,000         4916       To Expendable Trusts/Fiduciary Funds       \$78,200       \$83,20         4917       To Health Maintenance Trust Funds       \$0       \$         4918       To Non-Expendable Trust Funds       \$0       \$         4919       To Fiduciary Funds       \$0       \$         Operating Transfers Out Subtotal       \$2,215,556       \$1,906,18         Payments to Other Governments         4931       Taxes Assessed for County       \$0       \$3,713,52         4932       Taxes Assessed for Village District       \$0       \$8,184,34         4933       Taxes Assessed for Local Education       \$0       \$8,184,34         4934       Taxes Assessed for State Education       \$0       \$2,755,46         4939       Payments to Other Governments       \$0       \$14,653,33	4914S			the state of the s
4915         To Capital Reserve Fund         \$425,000         \$425,000           4916         To Expendable Trusts/Fiduciary Funds         \$78,200         \$83,200           4917         To Health Maintenance Trust Funds         \$0         \$           4918         To Non-Expendable Trust Funds         \$0         \$           4919         To Fiduciary Funds         \$0         \$           Operating Transfers Out Subtotal         \$2,215,556         \$1,906,18           Payments to Other Governments           4931         Taxes Assessed for County         \$0         \$3,713,52           4932         Taxes Assessed for Village District         \$0         \$8,184,34           4933         Taxes Assessed for Local Education         \$0         \$8,184,34           4934         Taxes Assessed for State Education         \$0         \$2,755,46           4939         Payments to Other Governments         \$0         \$14,653,33	4914W	To Proprietary Fund - Water	The state of the s	
4916       To Expendable Trusts/Fiduciary Funds       \$78,200       \$83,20         4917       To Health Maintenance Trust Funds       \$0       \$         4918       To Non-Expendable Trust Funds       \$0       \$         4919       To Fiduciary Funds       \$0       \$         Operating Transfers Out Subtotal       \$2,215,556       \$1,906,18         Payments to Other Governments         4931       Taxes Assessed for County       \$0       \$3,713,52         4932       Taxes Assessed for Village District       \$0       \$         4933       Taxes Assessed for Local Education       \$0       \$8,184,34         4934       Taxes Assessed for State Education       \$0       \$2,755,46         4939       Payments to Other Governments       \$0       \$14,653,33         Payments to Other Governments Subtotal	4915	To Capital Reserve Fund		
4917 To Health Maintenance Trust Funds \$0 \$3 4918 To Non-Expendable Trust Funds \$0 \$3 4919 To Fiduciary Funds \$0 \$3  Operating Transfers Out Subtotal \$2,215,556 \$1,906,18  Payments to Other Governments 4931 Taxes Assessed for County \$0 \$3,713,52 4932 Taxes Assessed for Village District \$0 \$3 4933 Taxes Assessed for Local Education \$0 \$8,184,34 4934 Taxes Assessed for State Education \$0 \$2,755,46 4939 Payments to Other Governments \$0 \$14,653,33	4916	the first of the second		
4918         To Non-Expendable Trust Funds         \$0         \$           4919         To Fiduciary Funds         \$0         \$           Operating Transfers Out Subtotal         \$2,215,556         \$1,906,18           Payments to Other Governments           4931         Taxes Assessed for County         \$0         \$3,713,52           4932         Taxes Assessed for Village District         \$0         \$8,184,34           4933         Taxes Assessed for Local Education         \$0         \$8,184,34           4934         Taxes Assessed for State Education         \$0         \$2,755,46           4939         Payments to Other Governments         \$0         \$14,653,33           Payments to Other Governments Subtotal         \$14,653,33	4917	To Health Maintenance Trust Funds		\$0
4919 To Fiduciary Funds \$0 \$  Operating Transfers Out Subtotal \$2,215,556 \$1,906,18  Payments to Other Governments  4931 Taxes Assessed for County \$0 \$3,713,52  4932 Taxes Assessed for Village District \$0 \$  4933 Taxes Assessed for Local Education \$0 \$8,184,34  4934 Taxes Assessed for State Education \$0 \$2,755,46  4939 Payments to Other Governments \$0 \$  Payments to Other Governments \$0 \$  \$14,653,33	4918	To Non-Expendable Trust Funds		\$(
Operating Transfers Out Subtotal \$2,215,556 \$1,906,18  Payments to Other Governments  4931 Taxes Assessed for County \$0 \$3,713,52  4932 Taxes Assessed for Village District \$0 \$ 4933 Taxes Assessed for Local Education \$0 \$8,184,34  4934 Taxes Assessed for State Education \$0 \$2,755,46  4939 Payments to Other Governments \$0 \$  Payments to Other Governments Subtotal \$14,653,33	4919	To Fiduciary Funds		\$(
4931       Taxes Assessed for County       \$0       \$3,713,52         4932       Taxes Assessed for Village District       \$0       \$         4933       Taxes Assessed for Local Education       \$0       \$8,184,34         4934       Taxes Assessed for State Education       \$0       \$2,755,46         4939       Payments to Other Governments       \$0       \$         Payments to Other Governments Subtotal       \$14,653,33		Operating Transfers Out Subtotal		\$1,906,183
4931       Taxes Assessed for County       \$0       \$3,713,52         4932       Taxes Assessed for Village District       \$0       \$         4933       Taxes Assessed for Local Education       \$0       \$8,184,34         4934       Taxes Assessed for State Education       \$0       \$2,755,46         4939       Payments to Other Governments       \$0       \$         Payments to Other Governments Subtotal       \$14,653,33	ayments to	Other Governments		
Taxes Assessed for Village District  4932 Taxes Assessed for Local Education  Taxes Assessed for Local Education  Taxes Assessed for State Education  Payments to Other Governments  Payments to Other Governments Subtotal  \$0 \$8,184,34  \$0,000  \$2,755,46  \$0,000  \$14,653,33		The state of the s	\$0	\$3 713 52
4933 Taxes Assessed for Local Education \$0 \$8,184,34 4934 Taxes Assessed for State Education \$0 \$2,755,46 4939 Payments to Other Governments \$0 \$  Payments to Other Governments Subtotal \$14,653,33	4932			ψ3,713,32
4934 Taxes Assessed for State Education \$0 \$2,755,46 4939 Payments to Other Governments \$0 \$  Payments to Other Governments Subtotal \$14,653,33	4933	The state of the s		
4939 Payments to Other Governments \$0 \$  Payments to Other Governments Subtotal \$14,653,33	4934	Taxes Assessed for State Education		
Payments to Other Governments Subtotal \$14,653,33	4939	to be setting the property of		Ψ2,735,465
Total Before Payments to Other Governments \$7,826,240				\$14,653,330
OLG DEIDLE EQUITERIA IO CARRELLINGUIGE (\$ 1.47 5.4.7 5		Total Refore Payments to Other Covernments	¢7.000.040	4 11



Plus Payments to Other Governments		\$14,653,330
Plus Commitments to Other Governments from Tax Rate	\$14,653,330	8
Less Proprietary/Special Funds	\$1,712,356	\$1,397,983
Total General Fund Expenditures	\$20,767,314	\$20,703,093



#### Revenues

Account	Source of Revenues	<b>Estimated Revenues</b>	Actual Revenue
Taxes			
3110	Property Taxes	\$0	\$18,773,50
3120	Land Use Change Tax - General Fund	\$0	\$12,96
3121	Land Use Change Taxes (Conservation)	\$0	\$
3180	Resident Tax	\$0	\$
3185	Yield Tax	\$0	\$18,47
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$0	\$73
3189	Other Taxes	\$0	\$(
3190	Interest and Penalties on Delinquent Taxes	\$60,000	\$72,609
9991	Inventory Penalties	\$0	\$0
	Taxes Subtotal	\$60,000	\$18,877,628
	ermits, and Fees		
3210	Business Licenses and Permits	\$825	\$825
3220	Motor Vehicle Permit Fees	\$790,000	\$818,972
3230	Building Permits	\$55,000	\$54,665
3290	Other Licenses, Permits, and Fees	\$36,000	\$38,615
3311-3319	From Federal Government	\$0	\$0
State Source		17:1	
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$177,168	\$177,168
3353	Highway Block Grant	\$122,211 ,430 in Additional SB38 Highway Bloo	\$226,639
3354	Water Pollution Grant	\$0	
3355	Housing and Community Development	\$0	\$0 \$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$7,508	\$5,295
3379	From Other Governments	\$104,054	\$104,054
	State Sources Subtotal	\$410,941	\$513,156
Charges for	Services		
3401-3406	Income from Departments	\$80,000	\$144,415
3409	Other Charges	\$2,000	\$4,450
	Charges for Services Subtotal	\$82,000	\$148,865
	s Revenues		
Miscellaneou			
Miscellaneou 3501	Sale of Municipal Property	\$130,000	\$130,962
	Sale of Municipal Property  Interest on Investments	\$130,000 \$35,000	
3501			\$130,962 \$52,019 \$17,122



## **New Hampshire**Department of Revenue Administration

## 2018 **MS-535**

#### Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund O	perating Transfers In		
3912	From Special Revenue Funds	\$45,000	\$41,424
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$132,760	\$142,267
39140	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$1,074,238	\$1,258,017
3914W	From Enterprise Funds: Water (Offset)	\$505,358	\$545,036
3915	From Capital Reserve Funds	\$159,000	\$159,000
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
	Interfund Operating Transfers In Subtotal	\$1,916,356	\$2,145,744
Other Finan	cing Sources		
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
	Other Financing Sources Subtotal	\$0	\$0
100112-1002	Less Proprietary/Special Funds	\$1,712,356	\$1,945,320
design and the second	Plus Property Tax Commitment from Tax Rate	\$18,696,429	
	Total General Fund Revenues	\$20,526,195	\$20,853,253



#### **Balance Sheet**

Account	Description	Starting Balance	Ending Balance
Current As	sets		
1010	Cash and Equivalents	\$7,081,219	\$9,846,29
1030	Investments	\$0	\$(
1080	Tax Receivable	\$459,816	\$489,150
1110	Tax Liens Receivable	\$191,051	\$193,52
1150	Accounts Receivable	\$0	\$(
1260	Due from Other Governments	\$0	\$11,882
1310	Due from Other Funds	\$461,006	\$577,59
1400	Other Current Assets	\$69,945	\$11,578
1670	Tax Deeded Property (Subject to Resale	\$22,193	\$35,451
Current Lia	Current Assets Subtotal	\$8,285,230	\$11,165,482
2020	Warrants and Accounts Payable	\$150,423	\$676,385
2030	Compensated Absences Payable	\$0	\$0,0,00
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$5,268,711	\$5,279,001
2080	Due to Other Funds	\$247,308	\$262,513
2220	Deferred Revenue	\$0	\$2,508,716
2230	Notes Payable - Current	\$0	\$2,000,770
2270	Other Payable	\$243,609	\$72,528
	Current Liabilities Subtotal	\$5,910,051	\$8,799,143
Fund Equity		***************************************	40,100,140
2440	Non-spendable Fund Balance	\$69,945	\$11,578
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$6,150	\$86,954
2530	Unassigned Fund Balance	\$2,299,084	\$2,426,807
	Fund Equity Subtotal	\$2,375,179	\$2,525,339



#### **Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$3,713,521	\$0	\$8,184,346	\$2,755,463	\$0	\$18,773,509
Commitment	\$3,713,521	\$0	\$8,184,346	\$2,755,463		\$18,696,429
Difference	\$0	\$0	\$0	\$0	the transfer of the transfer o	\$77,080

## **General Fund Balance Sheet Reconciliation**

Total Revenues	\$20,853,253
Total Expenditures	\$20,703,093
Change	\$150,160
Ending Fund Equity	\$2,525,339
Beginning Fund Equity	\$2,375,179
Change	\$150,160



### **Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Lake Ave (Water)								
	\$706,741	\$45,000	4.25	2024	\$324,241	\$0	\$45,000	\$279,241
Library (Library)								
	\$975,000	\$48,750	2.76	2034	\$877,500	\$0	\$48,750	\$828,750
Perkins Pond (Sewer)								
	\$1,585,000	\$0	2.50	2042	\$1,526,296	\$0	\$58,704	\$1,467,592
Safety Services Building (Gen	eral Governmen	t)				7		
	\$3,133,625	\$0	3.97	2024	\$859,347	\$0	\$164,928	\$694,419
Water Filtration #1 (Water)							***************************************	
	\$469,350	\$0	2.42	2027	\$233,389	\$0	\$18,158	\$215,231
Water Filtration #2 (Water)								
	\$778,910	\$0	2.42	2027	\$730,611	\$0	\$56,842	\$673,769
WWTP (Sewer)								
	\$1,500,000	\$0	3.50	2042	\$1,434,035	\$0	\$34,724	\$1,399,311
	\$9,148,626		1400.00		\$5,985,419	\$0	\$427,106	\$5,558,313