



Financial Report of the Budget

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130	Executive	\$400,354	\$396,850
4140	Election, Registration, and Vital Statistics	\$139,028	\$125,264
4150	Financial Administration	\$462,980	\$446,922
4152	Property Assessment	\$95,777	\$96,377
4153	Legal Expense	\$15,500	\$20,144
4155	Personnel Administration	\$142,836	\$135,870
4191	Planning and Zoning	\$142,358	\$132,197
4194	General Government Buildings	\$282,455	\$370,699
4195	Cemeteries	\$30,967	\$25,247
4196	Insurance Not Otherwise Allocated	\$140,840	\$137,933
4197	Advertising and Regional Associations	\$19,597	\$19,597
4198	Contingency	\$0	\$0
4199	Other General Government	\$0	\$0
General Government Subtotal		\$1,872,692	\$1,907,100
Public Safety			
4210	Police	\$1,606,981	\$1,543,807
4215	Ambulances	\$0	\$0
4220	Fire	\$686,681	\$621,655
4240	Building Inspection	\$0	\$0
4290	Emergency Management	\$18,600	\$10,467
4299	Other Public Safety	\$625,583	\$513,423
Public Safety Subtotal		\$2,937,845	\$2,689,352
Airport/Aviation Center			
4301	Airport Administration	\$0	\$0
4302	Airport Operations	\$0	\$0
4309	Other Airport	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Highway Administration	\$1,168,108	\$1,093,687
4312	Highways and Streets	\$592,100	\$507,658
4313	Bridges	\$0	\$0
4316	Street Lighting	\$12,000	\$11,708
4319	Other Highway, Streets, and Bridges	\$0	\$0
Highways and Streets Subtotal		\$1,772,208	\$1,613,053
Sanitation			
4321	Sanitation Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0



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4324	Solid Waste Disposal	\$534,433	\$536,532
4325	Solid Waste Facilities Clean-Up	\$28,000	\$43,484
4326	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$562,433	\$580,016

Water Distribution and Treatment

4331	Water Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338	Water Conservation	\$0	\$0
4339	Other Water	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0

Electric

4351	Electric Administration	\$0	\$0
4352	Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0

Health

4411	Health Administration	\$6,367	\$6,461
4414	Pest Control	\$0	\$0
4415	Health Agencies and Hospitals	\$258,351	\$258,351
4419	Other Health	\$0	\$0
Health Subtotal		\$264,718	\$264,812

Welfare

4441	Welfare Administration	\$5,497	\$5,497
4442	Direct Assistance	\$0	\$0
4444	Intergovernmental Welfare Payments	\$6,000	\$6,000
4445	Vendor Payments	\$0	\$0
4449	Other Welfare	\$25,000	\$36,873
Welfare Subtotal		\$36,497	\$48,370

Culture and Recreation

4520	Parks and Recreation	\$243,371	\$211,427
4550	Library	\$709,895	\$709,895
4583	Patriotic Purposes	\$300	\$300
4589	Other Culture and Recreation	\$1,000	\$967
Culture and Recreation Subtotal		\$954,566	\$922,589



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Conservation and Development

4611	Conservation Administration	\$28,093	\$28,094
4612	Purchase of Natural Resources	\$900	\$783
4619	Other Conservation	\$32,400	\$30,800
4631	Redevelopment and Housing Administration	\$16,302	\$98,662
<i>Explanation: Housing/Development grant</i>			
4632	Other Redevelopment and Housing	\$0	\$0
4651	Economic Development Administration	\$0	\$0
4652	Economic Development	\$0	\$0
4659	Other Economic Development	\$0	\$0
Conservation and Development Subtotal		\$77,695	\$158,339

Debt Service

4711	Principal - Long Term Bonds, Notes, and Other Debt	\$392,312	\$638,902
<i>Explanation: \$136,741 removed below.</i>			
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$115,875	\$152,224
<i>Explanation: \$37,582 removed below. Pumper PMT budgeted as Cap. OL</i>			
4723	Interest on Tax and Revenue Anticipation Notes	\$1	\$0
4790	Other Debt Service Charges	\$0	\$0
Debt Service Subtotal		\$508,188	\$791,126

Capital Outlay

4901	Land	\$0	\$220,707
<i>Explanation: As agents to expend</i>			
4902	Machinery, Vehicles, and Equipment	\$700,303	\$606,480
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$132,600	\$126,776
<i>Explanation: Includes ARPA expenditures</i>			
Capital Outlay Subtotal		\$832,903	\$953,963

Operating Transfers Out

4911	To Revolving Funds	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0
4914S	To Sewer Proprietary Fund	\$1,131,955	\$874,910
<i>Explanation: \$874,910 removed below</i>			
4914W	To Water Proprietary Fund	\$0	\$0
4915	To Capital Reserve Funds	\$1,029,999	\$1,029,999
4916	To Expendable Trusts	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0



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4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$2,161,954	\$1,904,909

Payments to Other Governments

4931	Taxes Assessed for County	\$0	\$3,506,170
4932	Taxes Assessed for Village District	\$0	\$719,077
4933	Taxes Assessed for Local Education	\$0	\$10,596,687
4934	Taxes Assessed for State Education	\$0	\$2,582,131
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$17,404,065

Total Before Payments to Other Governments	\$11,981,699	\$11,833,629
Plus Payments to Other Governments		\$17,404,065
Plus Commitments to Other Governments from Tax Rate	\$17,404,065	
Less Proprietary/Special Funds	\$0	\$1,049,233
Total General Fund Expenditures	\$29,385,764	\$28,188,461



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Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$24,534,399
3120	Land Use Change Taxes for General Fund	\$50,000	\$25,707
3121	Land Use Change Taxes for Conservation Fund	\$0	\$0
3180	Resident Taxes	\$0	\$0
3185	Yield Taxes	\$1,500	\$1,233
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$31,000	\$33,025
Taxes Subtotal		\$82,500	\$24,594,364
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$37,800	\$36,293
3220	Motor Vehicle Permit Fees	\$1,117,600	\$1,319,179
3230	Building Permits	\$0	\$0
3290	Other Licenses, Permits, and Fees	\$75,550	\$79,882
Licenses, Permits, and Fees Subtotal		\$1,230,950	\$1,435,354
From Federal Government			
3311	Housing and Urban Development	\$0	\$0
3312	Environmental Protection	\$0	\$0
3313	Federal Emergency	\$0	\$0
3314	Federal Drug Enforcement	\$0	\$0
3319	Other Federal Grants and Reimbursements	\$0	\$112,533
		<i>Explanation: \$112,090 of APRA</i>	
From Federal Government Subtotal		\$0	\$112,533
State Sources			
3351	Shared Revenues - Block Grant	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$426,707	\$428,352
3353	Highway Block Grant	\$139,179	\$139,369
3354	Water Pollution Grant	\$78,445	\$78,445
		<i>Explanation: \$52,297 removed below</i>	
3355	Housing and Community Development	\$0	\$90,897
		<i>Explanation: Unanticipated</i>	
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Railroad Tax Distribution	\$0	\$0
3360	Water Filtration Grants	\$0	\$0
3361	Landfill Closure Grants	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	\$0	\$0



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3379	Intergovernmental Revenues - Other	\$0	\$0
State Sources Subtotal		\$644,331	\$737,063

Charges for Services

3401	Income from Departments	\$255,177	\$306,492
3402	Water Supply System Charges	\$0	\$0
3403	Sewer User Charges	\$0	\$0
3404	Garbage-Refuse Charges	\$0	\$0
3405	Electric User Charges	\$0	\$0
3406	Airport Fees	\$0	\$0
3409	Other Charges	\$2,000	\$0
Charges for Services Subtotal		\$257,177	\$306,492

Miscellaneous Revenues

3500	Special Assessments	\$0	\$0
3501	Sale of Municipal Property	\$19,400	\$44,141
3502	Interest on Investments	\$132,500	\$189,307
3503	Rents of Property	\$13,761	\$14,083
3504	Fines and Forfeits	\$3,600	\$1,550
3506	Insurance Dividends and Reimbursements	\$6,000	\$73,958
3508	Contributions and Donations	\$1,000	\$8,752
3509	Revenue from Misc Sources Not Otherwise Classified	\$2,000	\$75,012
Miscellaneous Revenues Subtotal		\$178,261	\$406,803

Interfund Operating Transfers In

3911	From Revolving Funds	\$0	\$0
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Airport Proprietary Fund	\$0	\$0
3914E	From Electric Proprietary Fund	\$0	\$0
3914O	From Other Proprietary Fund	\$0	\$0
3914S	From Sewer Proprietary Fund	\$1,053,510	\$859,731
<i>Explanation: \$859,731 removed below</i>			
3914W	From Water Proprietary Fund	\$0	\$0
3915	From Capital Reserve Funds	\$810,303	\$666,197
<i>Explanation: Includes withdrawals as agents</i>			
3916	From Trust and Fiduciary Funds	\$31,600	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$1,895,413	\$1,525,928

Other Financing Sources

3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0



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Less Proprietary/Special Funds	\$0	\$912,028
Plus Property Tax Commitment from Tax Rate	\$23,960,887	
Total General Fund Revenues	\$28,249,519	\$28,206,509



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Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$6,708,452	\$8,080,215
1030	Investments	\$238,826	\$611,754
1080	Tax Receivable	\$6,526,655	\$6,799,036
	<i>Explanation: Includes allowance of \$40,000</i>		
1110	Tax Liens Receivable	\$21,344	\$29,245
1150	Accounts Receivable	\$0	\$105,014
	<i>Explanation: BOY restated</i>		
1260	Due from Other Governments	\$374,496	\$8,051
1310	Due from Other Funds	\$311,144	\$535,975
	<i>Explanation: BOY restated</i>		
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$0	\$10,495
	Current Assets Subtotal	\$14,180,917	\$16,179,785
Current Liabilities			
2020	Warrants and Accounts Payable	\$137,408	\$72,565
	<i>Explanation: BOY restated</i>		
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$2,029,532	\$2,319,300
2075	Due to School Districts	\$6,172,738	\$6,612,499
2080	Due to Other Funds	\$13,463	\$326,897
2220	Deferred Revenue	\$3,307,799	\$4,310,627
	<i>Explanation: BOY restated</i>		
2230	Notes Payable - Current	\$0	\$0
2270	Other Payables	\$128	\$0
	Current Liabilities Subtotal	\$11,661,068	\$13,641,888
Fund Equity			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$0	\$0
	<i>Explanation: BOY restated</i>		
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$34,520	\$34,984
2530	Unassigned Fund Balance	\$2,485,329	\$2,502,913
	Fund Equity Subtotal	\$2,519,849	\$2,537,897



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Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$3,506,170	\$719,077	\$10,596,687	\$2,582,131	\$0	\$24,534,399
Commitment	\$3,506,170	\$719,077	\$10,596,687	\$2,582,131		\$23,960,887
Difference	\$0	\$0	\$0	\$0		\$573,512

General Fund Balance Sheet Reconciliation

Total Revenues	\$28,206,509
Total Expenditures	\$28,188,461
Change	\$18,048
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Ending Fund Equity	\$2,537,897
Beginning Fund Equity	\$2,519,849
Change	\$18,048



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Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Academy Bldg 2015 (Academy Bldg repairs)	\$350,000	\$35,000	1.95	2025	\$35,000	\$0	\$35,000	\$0
Facilities 2006 (Highway Garage)	\$877,940	\$43,897	2.7	2025	\$43,897	\$0	\$43,897	\$0
Fire Pumper (Public safety)	\$589,500	\$114,451	3.69	2028	\$483,774	\$0	\$114,451	\$369,323
Infrastructure loan 2016 (Various projects)	\$460,000	\$46,000	1.9	2026	\$138,000	\$0	\$46,000	\$92,000
Library 2011 (Library repairs)	\$370,000	\$24,666	2.6	2027	\$73,998	\$0	\$24,666	\$49,332
Library sprinkler project (Library sprinkler system)	\$250,000	\$23,777	2.30	2032	\$192,396	\$0	\$23,777	\$168,619
NH Bond Bank (Refinance higher rate bonds)	\$1,622,000	\$110,000	1.8	2035	\$1,280,000	\$0	\$110,000	\$1,170,000
Sunapee WWTF (Sunapee WWTF upgrade)	\$4,143,968	\$205,111	2.552	2034	\$2,525,653	\$0	\$205,111	\$2,320,542
Town Hall Building Project (Town Hall Building Project)	\$715,700	\$36,000	3.33	2043	\$715,700	\$0	\$36,000	\$679,700
	\$9,379,108				\$5,488,418	\$0	\$638,902	\$4,849,516

