



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130	Executive	\$504,270	\$581,148
4140	Election, Registration, and Vital Statistics	\$321,008	\$369,124
4150	Financial Administration	\$1,538,804	\$1,464,414
4152	Property Assessment	\$199,450	\$174,698
4153	Legal Expense	\$0	\$0
4155	Personnel Administration	\$0	\$0
4191	Planning and Zoning	\$312,245	\$254,009
4194	General Government Buildings	\$0	\$0
4195	Cemeteries	\$184,866	\$177,918
4196	Insurance Not Otherwise Allocated	\$3,496,726	\$2,663,651
4197	Advertising and Regional Associations	\$0	\$0
4198	Contingency	\$0	\$0
4199	Other General Government	\$25,950	\$17,359
General Government Subtotal		\$6,583,319	\$5,702,321
Public Safety			
4210	Police	\$4,359,540	\$3,899,923
4215	Ambulances	\$550,726	\$538,349
<i>Explanation: Ambulance Fund</i>			
4220	Fire	\$3,581,372	\$3,476,965
4240	Building Inspection	\$160,778	\$122,990
4290	Emergency Management	\$10,783	\$2,689
4299	Other Public Safety	\$1,018,775	\$916,689
Public Safety Subtotal		\$9,681,974	\$8,957,605
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	\$0	\$0
4312	Highways and Streets	\$3,434,328	\$3,391,970
4313	Bridges	\$0	\$0
4316	Street Lighting	\$0	\$0
4319	Other Highway, Streets, and Bridges	\$627,792	\$743,508
Highways and Streets Subtotal		\$4,062,120	\$4,135,478



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Sanitation Administration	\$0	\$0
4323	Solid Waste Collection	\$1,413,363	\$1,594,263
4324	Solid Waste Disposal	\$0	\$0
4325	Solid Waste Facilities Clean-Up	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$1,413,363	\$1,594,263
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	\$0	\$0
4414	Pest Control	\$0	\$0
4415	Health Agencies and Hospitals	\$0	\$0
4419	Other Health	\$0	\$0
Health Subtotal		\$0	\$0
Welfare			
4441	Welfare Administration	\$20,442	\$18,555
4442	Direct Assistance	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0
4445	Vendor Payments	\$0	\$0
4449	Other Welfare	\$20,000	\$20,000
Welfare Subtotal		\$40,442	\$38,555



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Culture and Recreation			
4520	Parks and Recreation	\$585,381	\$589,813
4550	Library	\$830,427	\$835,354
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$4,000	\$4,000
Culture and Recreation Subtotal		\$1,419,808	\$1,429,167
Conservation and Development			
4611	Conservation Administration	\$0	\$0
4612	Purchase of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0
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		\$0	\$0
Debt Service			
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$105,000	\$105,000
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$45,554	\$45,554
4723	Interest on Tax and Revenue Anticipation Notes	\$1	\$0
4790	Other Debt Service Charges	\$53,244	\$53,243
Debt Service Subtotal		\$203,799	\$203,797
Capital Outlay			
4901	Land	\$0	\$125,900
<i>Explanation: Agents to expend</i>			
4902	Machinery, Vehicles, and Equipment	\$1,035,000	\$1,059,201
4903	Buildings	\$0	\$27,876
<i>Explanation: PY encumbrance</i>			
4909	Improvements Other than Buildings	\$1,670,000	\$2,506,436
Capital Outlay Subtotal		\$2,705,000	\$3,719,413



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Operating Transfers Out			
4911	To Revolving Funds	\$1	\$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	\$1,783,297	\$1,252,282
	<i>Explanation: Sewer Fund</i>		
4914W	To Water Proprietary Fund	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0
4916	To Expendable Trusts	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
	Operating Transfers Out Subtotal	\$1,783,298	\$1,252,282
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$2,388,663
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$31,367,575
4934	Taxes Assessed for State Education	\$0	\$3,258,355
4939	Payments to Other Governments	\$0	\$0
	Payments to Other Governments Subtotal		\$37,014,593
	Total Before Payments to Other Governments	\$27,893,123	\$27,032,881
	Plus Payments to Other Governments		\$37,014,593
	Plus Commitments to Other Governments from Tax Rate	\$37,014,593	
	Less Proprietary/Special Funds	\$2,334,023	\$1,790,631
	Total General Fund Expenditures	\$62,573,693	\$62,256,843



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$55,305,704
3120	Land Use Change Taxes for General Fund	\$0	\$0
3121	Land Use Change Taxes for Conservation Fund	\$0	\$0
3180	Resident Taxes	\$0	\$0
3185	Yield Taxes	\$2,000	\$1,544
3186	Payment in Lieu of Taxes	\$84,000	\$84,000
3187	Excavation Tax	\$30	\$29
3189	Other Taxes	\$44,500	\$46,742
3190	Interest and Penalties on Delinquent Taxes	\$85,000	\$89,408
Taxes Subtotal		\$215,530	\$55,527,427
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$6,000	\$5,820
3220	Motor Vehicle Permit Fees	\$3,700,000	\$3,772,298
3230	Building Permits	\$85,000	\$128,728
3290	Other Licenses, Permits, and Fees	\$31,500	\$31,531
Licenses, Permits, and Fees Subtotal		\$3,822,500	\$3,938,377
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	\$376,563
From Federal Government Subtotal		\$0	\$376,563
State Sources			
3351	Shared Revenues - Block Grant	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$1,809,672	\$1,816,649
3353	Highway Block Grant	\$438,391	\$438,391
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
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	\$4,600	\$6,973
3379	Intergovernmental Revenues - Other	\$425,790	\$27,589
State Sources Subtotal		\$2,678,453	\$2,289,602



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Charges for Services			
3401	Income from Departments	\$404,010	\$434,417
	<i>Explanation: Includes budgeted transfers from EMS & Sewer.</i>		
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	\$0	\$0
Charges for Services Subtotal		\$404,010	\$434,417
Miscellaneous Revenues			
3500	Special Assessments	\$0	\$0
3501	Sale of Municipal Property	\$75,500	\$50,830
3502	Interest on Investments	\$450,000	\$472,371
3503	Rents of Property	\$0	\$0
3504	Fines and Forfeits	\$0	\$0
3506	Insurance Dividends and Reimbursements	\$0	\$0
3508	Contributions and Donations	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	\$155,500	\$140,804
Miscellaneous Revenues Subtotal		\$681,000	\$664,005
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	\$1,783,297	\$2,377,872
3914W	From Water Proprietary Fund	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$125,900
	<i>Explanation: Agents to expend</i>		
3916	From Trust and Fiduciary Funds	\$1,000	\$1,000
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$1,784,297	\$2,504,772
Other Financing Sources			
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$2,334,023	\$2,377,872
Plus Property Tax Commitment from Tax Rate		\$55,924,104	
Total General Fund Revenues		\$63,175,871	\$63,357,291



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$22,480,855	\$10,665,069
1030	Investments	\$570,041	\$18,001,961
1080	Tax Receivable	\$1,300,114	\$1,349,452
1110	Tax Liens Receivable	\$413,346	\$415,156
1150	Accounts Receivable	\$79,197	\$96,198
1260	Due from Other Governments	\$826,489	\$735,022
1310	Due from Other Funds	\$139,376	\$167,395
1400	Other Current Assets	\$86,020	\$50,743
1670	Tax Deeded Property (Subject to Resale)	\$2,749	\$2,749
Current Assets Subtotal		\$25,898,187	\$31,483,745
Current Liabilities			
2020	Warrants and Accounts Payable	\$287,980	\$2,158,479
2030	Compensated Absences Payable	\$582,916	\$259,040
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$4,705	\$838,413
2075	Due to School Districts	\$14,415,475	\$16,625,930
2080	Due to Other Funds	\$31,000	\$21,950
2220	Deferred Revenue	\$1,950,985	\$1,852,655
2230	Notes Payable - Current	\$0	\$0
2270	Other Payables	\$6	\$1,710
Current Liabilities Subtotal		\$17,273,067	\$21,758,177
Fund Equity			
2440	Non-spendable Fund Balance	\$2,749	\$2,749
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$1,042,163	\$470,269
2530	Unassigned Fund Balance	\$7,580,208	\$9,252,550
Fund Equity Subtotal		\$8,625,120	\$9,725,568



**2025
MS-535**

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,388,663	\$0	\$31,367,575	\$3,258,355	\$0	\$55,305,704
Commitment	\$2,388,663	\$0	\$31,367,575	\$3,258,355		\$55,924,104
Difference	\$0	\$0	\$0	\$0		(\$618,400)

General Fund Balance Sheet Reconciliation

Total Revenues	\$63,357,291
Total Expenditures	\$62,256,843
Change	\$1,100,448
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Ending Fund Equity	\$9,725,568
Beginning Fund Equity	\$8,625,120
Change	\$1,100,448



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
2016 GO Bond (Fire Station Renovations)	\$2,116,400	\$105,000	2.50	2036	\$1,365,000	\$0	\$105,000	\$1,260,000
Lynchville/Dani Park Water Service Agree (Water Line Upgrade)	\$900,000	\$40,145	2.86	2020	\$333,430	\$0	\$43,694	\$289,736
	\$3,016,400				\$1,698,430	\$0	\$148,694	\$1,549,736