



2021
MS-535



New Hampshire
Department of
Revenue Administration

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MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$62,775	\$62,530
4140-4149	Election, Registration, and Vital Statistics	\$57,975	\$53,497
4150-4151	Financial Administration	\$24,160	\$26,728
4152	Revaluation of Property	\$0	\$0
4153	Legal Expense	\$11,000	\$5,270
4155-4159	Personnel Administration	\$71,100	\$72,448
4191-4193	Planning and Zoning	\$6,626	\$1,257
4194	General Government Buildings	\$22,405	\$17,342
4195	Cemeteries	\$5,802	\$4,943
4196	Insurance	\$14,532	\$14,531
4197	Advertising and Regional Association	\$4,450	\$4,450
4199	Other General Government	\$9,251	\$8,542
General Government Subtotal		\$290,076	\$271,538
Public Safety			
4210-4214	Police	\$99,649	\$74,455
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$102,651	\$106,219
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$1,278	\$875
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$203,578	\$181,549
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$83,965	\$72,661
4312	Highways and Streets	\$205,301	\$201,167
4313	Bridges	\$0	\$0
4316	Street Lighting	\$1,100	\$1,130
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$290,366	\$274,958



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Sanitation			
4321	Administration	\$9,000	\$3,560
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$76,765	\$84,901
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$13,785	\$0
<i>Explanation: Encumbered at year end</i>			
Sanitation Subtotal		\$99,550	\$88,461
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351-4352	Administration and 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	Administration	\$1,588	\$1,380
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$4,693	\$4,693
Health Subtotal		\$6,281	\$6,073
Welfare			
4441-4442	Administration and Direct Assistance	\$1	\$0
4444	Intergovernmental Welfare Payments	\$2,043	\$2,043
4445-4449	Vendor Payments and Other	\$3,500	\$880
Welfare Subtotal		\$5,544	\$2,923
Culture and Recreation			
4520-4529	Parks and Recreation	\$6,239	\$5,583
4550-4559	Library	\$2	\$0
4583	Patriotic Purposes	\$100	\$94
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$6,341	\$5,677



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Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$1,845	\$1,845
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$1,845	\$1,845
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$0	\$0
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$130,000	\$153,341
<i>Explanation: Additional expenditures funded by capital reserves</i>			
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$510,400	\$1,131,497
<i>Explanation: Additional expenditures funded by capital reserves and grants</i>			
Capital Outlay Subtotal		\$640,400	\$1,284,838
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$69,000	\$69,000
4916	To Expendable Trusts/Fiduciary Funds	\$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		\$69,000	\$69,000



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Account	Purpose	Voted Appropriations	Actual Expenditures
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$216,652
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$663,600
4934	Taxes Assessed for State Education	\$0	\$267,885
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$1,148,137
Total Before Payments to Other Governments		\$1,612,981	\$2,186,862
Plus Payments to Other Governments			\$1,148,137
Plus Commitments to Other Governments from Tax Rate		\$1,148,137	
Less Proprietary/Special Funds		\$0	\$0
Total General Fund Expenditures		\$2,761,118	\$3,334,999



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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$1,458,592
3120	Land Use Change Tax - General Fund	\$2,400	\$6,500
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$8,300	\$8,191
3186	Payment in Lieu of Taxes	\$623,800	\$623,800
3187	Excavation Tax	\$41	\$50
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$15,000	\$19,123
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$649,541	\$2,116,256
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$140	\$70
3220	Motor Vehicle Permit Fees	\$120,000	\$159,162
3230	Building Permits	\$240	\$357
3290	Other Licenses, Permits, and Fees	\$4,200	\$6,078
3311-3319	From Federal Government	\$250,000	\$126,094
Licenses, Permits, and Fees Subtotal		\$374,580	\$291,761
State Sources			
3351	Municipal Aid/Shared Revenues	\$9,351	\$9,351
3352	Meals and Rooms Tax Distribution	\$30,868	\$30,868
3353	Highway Block Grant	\$26,432	\$26,429
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$393	\$393
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$57,000	\$755,744
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$124,044	\$822,785
Charges for Services			
3401-3406	Income from Departments	\$0	\$300
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$0	\$300
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$0	\$2,433
3503-3509	Other	\$4,500	\$7,102
Miscellaneous Revenues Subtotal		\$4,500	\$9,535



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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$18,000	\$66,186
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$18,000	\$66,186
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$0	\$0
Plus Property Tax Commitment from Tax Rate		\$1,466,059	
Total General Fund Revenues		\$2,636,724	\$3,306,823



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Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$740,971	\$604,710
1030	Investments	\$0	\$0
1080	Tax Receivable	\$182,709	\$159,394
1110	Tax Liens Receivable	\$57,661	\$39,814
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$2,988	\$2,988
1310	Due from Other Funds	\$0	\$0
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$36,987	\$36,987
Current Assets Subtotal		\$1,021,316	\$843,893
Current Liabilities			
2020	Warrants and Accounts Payable	\$1,235	\$0
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$448,954	\$481,203
2080	Due to Other Funds	\$0	\$0
2220	Deferred Revenue	\$0	\$0
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$196,329	\$16,068
Current Liabilities Subtotal		\$646,518	\$497,271
Fund Equity			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$184,821	\$13,785
2530	Unassigned Fund Balance	\$189,977	\$332,837
Fund Equity Subtotal		\$374,798	\$346,622



Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$216,652	\$0	\$663,600	\$267,885	\$0	\$ 1,458,592
Commitment	\$216,652	\$0	\$663,600	\$267,885		\$ 1,466,059
Difference	\$0	\$0	\$0	\$0		(\$7,467)

General Fund Balance Sheet Reconciliation

Total Revenues	\$3,306,823
Total Expenditures	\$3,334,999
Change	(\$28,176)
Ending Fund Equity	\$346,622
Beginning Fund Equity	\$374,798
Change	(\$28,176)