



**2017**  
**MS-535**

**Cover Sheet**

**Windham**  
**Financial Report of the Town Budget**  
For the Period Ending December 31, 2016

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

**Governing Body Certification**

Name	Position	Signature
BRUCE R. BRETON	SELECTMEN	Bruce R. Breton
ROGER T. HOHENBERGER	SELECTMAN	<i>[Handwritten Signature]</i>
Joel M. Desilets	SELECTMAN	<i>[Handwritten Signature]</i>
Jennifer L. Simmons	Selectman	<i>[Handwritten Signature]</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>



Expenditures

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4331	Administration	0.00	0.00
4332	Water Services	0.00	0.00
4335	Water Treatment	0.00	0.00
4338-4339	Water Conservation and Other	0.00	0.00
		<b>0.00</b>	<b>0.00</b>

**Electric**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4351-4352	Administration and Generation	0.00	0.00
4353	Purchase Costs	0.00	0.00
4354	Electric Equipment Maintenance	0.00	0.00
4359	Other Electric Costs	0.00	0.00
		<b>0.00</b>	<b>0.00</b>

**Health**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4411	Administration	0.00	0.00
4414	Pest Control	0.00	0.00
4415-4419	Health Agencies, Hospitals, and Other	36,760.00	35,014.00
		<b>36,760.00</b>	<b>35,014.00</b>

**Welfare**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4441-4442	Administration and Direct Assistance	57,040.00	25,049.00
4444	Intergovernmental Welfare Payments	0.00	0.00
4445-4449	Vendor Payments and Other	0.00	0.00
		<b>57,040.00</b>	<b>25,049.00</b>

**Culture and Recreation**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4520-4529	Parks and Recreation	212,690.00	240,510.00
4550-4559	Library	1,079,590.00	1,038,768.00
4583	Patriotic Purposes	0.00	0.00
4589	Other Culture and Recreation	125,920.00	119,042.00
		<b>1,418,200.00</b>	<b>1,398,320.00</b>

**Conservation and Development**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4611-4612	Administration and Purchasing of Natural Resources	0.00	0.00
4619	Other Conservation	5,560.00	0.00
4631-4632	Redevelopment and Housing	0.00	0.00
4651-4659	Economic Development	0.00	0.00
		<b>5,560.00</b>	<b>0.00</b>

**Debt Service**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4711	Long Term Bonds and Notes - Principal	120,674.00	85,779.00
	<i>Explanation: Interest included in principal appropriation</i>		
4721	Long Term Bonds and Notes - Interest	52,105.00	85,715.00
	<i>Explanation: See above.</i>		
4723	Tax Anticipation Notes - Interest	500.00	0.00
4790-4799	Other Debt Service	0.00	0.00
		<b>173,279.00</b>	<b>171,494.00</b>



Revenues

**Taxes**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3110	Property Taxes	0.00	49,489,383.00
3120	Land Use Change Tax - General Fund	0.00	0.00
3121	Land Use Change Taxes (Conservation)	0.00	0.00
3180	Resident Tax	0.00	0.00
3185	Yield Tax	11,415.00	5,682.00
3186	Payment in Lieu of Taxes	12,035.00	0.00
<i>Explanation: Starting in 2016, taxes are billed directly through the tax collector and paid out directly</i>			
3187	Excavation Tax	0.00	0.00
3189	Other Taxes	15,740.00	15,982.00
3190	Interest and Penalties on Delinquent Taxes	230,000.00	208,265.00
9991	Inventory Penalties	0.00	0.00
		<b>269,190.00</b>	<b>49,719,312.00</b>

**Licenses, Permits, and Fees**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3210	Business Licenses and Permits	0.00	0.00
3220	Motor Vehicle Permit Fees	3,550,000.00	3,619,725.00
3230	Building Permits	135,000.00	155,154.00
3290	Other Licenses, Permits, and Fees	116,860.00	131,324.00
3311-3319	From Federal Government	0.00	0.00
		<b>3,801,860.00</b>	<b>3,906,203.00</b>

**State Sources**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3351	Shared Revenues	0.00	0.00
3352	Meals and Rooms Tax Distribution	739,497.00	739,497.00
3353	Highway Block Grant	329,405.00	329,405.00
3354	Water Pollution Grant	0.00	0.00
3355	Housing and Community Development	0.00	0.00
3356	State and Federal Forest Land Reimbursement	0.00	0.00
3357	Flood Control Reimbursement	0.00	0.00
3359	Other (Including Railroad Tax)	6,500.00	6,500.00
3379	From Other Governments	144,000.00	194,609.00
		<b>1,219,402.00</b>	<b>1,270,011.00</b>

**Charges for Services**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3401-3406	Income from Departments	491,580.00	523,224.00
3409	Other Charges	280,000.00	280,000.00
		<b>771,580.00</b>	<b>803,224.00</b>

**Miscellaneous Revenues**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3501	Sale of Municipal Property	336,470.00	338,470.00
3502	Interest on Investments	10,500.00	11,359.00
3503-3509	Other	9,840.00	92,465.00
<i>Explanation: Includes \$44,554 in Insurance Reimb and \$24,952 in donations</i>			
		<b>356,810.00</b>	<b>442,294.00</b>

**Interfund Operating Transfers In**



Balance Sheet

**Current Assets**

Account	Account Description	Starting Balance	Ending Balance
1010	Cash and Equivalents	19,238,448.00	19,082,983.00
1030	Investments	0.00	0.00
1080	Tax Receivable	1,423,113.00	1,570,335.00
1110	Tax Liens Receivable	720,972.00	621,515.00
1150	Accounts Receivable	272,067.00	247,274.00
1260	Due from Other Governments	8,784.00	3,537.00
1310	Due from Other Funds	29,660.00	121,636.00
1400	Other Current Assets	5,087.00	0.00
1670	Tax Deeded Property (Subject to Resale)	16,100.00	16,100.00
		<b>21,714,231.00</b>	<b>21,663,380.00</b>

**Current Liabilities**

Account	Account Description	Starting Balance	Ending Balance
2020	Warrants and Accounts Payable	189,097.00	148,481.00
2030	Compensated Absences Payable	0.00	4,313.00
2050	Contracts Payable	0.00	0.00
2070	Due to Other Governments	330,950.00	276,872.00
2075	Due to School Districts	18,955,348.00	19,241,031.00
2080	Due to Other Funds	57,246.00	4,315.00
2220	Deferred Revenue	0.00	0.00
2230	Notes Payable - Current	0.00	0.00
2270	Other Payable	390,408.00	297,014.00
		<b>19,923,049.00</b>	<b>19,972,026.00</b>

**Fund Equity**

Account	Account Description	Starting Balance	Ending Balance
2440	Non-spendable Fund Balance	0.00	16,100.00
2450	Restricted Fund Balance	0.00	0.00
2460	Committed Fund Balance	451,819.00	180,127.00
2490	Assigned Fund Balance	104,038.00	238,390.00
2530	Unassigned Fund Balance	1,235,325.00	1,256,737.00
		<b>1,791,182.00</b>	<b>1,691,354.00</b>



Long-Term Debt

Description	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Campbell Farm (General)	700,000.00	60,674.00	3.9	2024	640,316.00	0.00	640,316.00	0.00
Fire Engine (General)	334,291.00	85,715.00	1.5	2019	334,291.00	0.00	85,047.00	249,244.00