



## Financial Report of the Budget

## Windham

For the period ending December 31, 2019

## 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.

Tyler Paine

## GOVERNING BODY 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
HEATH PANTINGTON	SECRETARY	
BRUCE R. BRETON	"	
ROGER HOHENBERGER	"	
JENNIFER SIMMONS	"	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

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



## Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$3,330	\$3,015
4140-4149	Election, Registration, and Vital Statistics	\$23,220	\$13,454
4150-4151	Financial Administration	\$1,499,135	\$1,438,117
4152	Revaluation of Property	\$196,805	\$198,678
4153	Legal Expense	\$50,400	\$115,024
<i>Explanation: Unanticipated abatement settlements</i>			
4155-4159	Personnel Administration	\$0	\$0
4191-4193	Planning and Zoning	\$539,390	\$536,358
4194	General Government Buildings	\$469,540	\$477,822
4195	Cemeteries	\$41,450	\$35,632
4196	Insurance	\$372,285	\$350,191
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$4,000	\$61,100
<b>General Government Subtotal</b>		<b>\$3,199,555</b>	<b>\$3,229,391</b>
<b>Public Safety</b>			
4210-4214	Police	\$3,385,300	\$3,473,401
<i>Explanation: Expenditure of prior year encumbrances</i>			
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$3,791,825	\$3,630,077
<i>Explanation: SAFER grant and related expenditures not utilized</i>			
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$6,670	\$8,148
4299	Other (Including Communications)	\$500,250	\$489,953
<b>Public Safety Subtotal</b>		<b>\$7,684,045</b>	<b>\$7,601,579</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$1,238,485	\$1,138,357
<i>Explanation: Unanticipated savings in contracted services</i>			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$18,910	\$18,264
4319	Other	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$1,257,395</b>	<b>\$1,156,621</b>



**Expenditures**

<b>Account</b>	<b>Purpose</b>	<b>Voted Appropriations</b>	<b>Actual Expenditures</b>
<b>Sanitation</b>			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$1,048,790	\$1,057,482
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$1,048,790</b>	<b>\$1,057,482</b>
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$51,110	\$45,265
<b>Health Subtotal</b>		<b>\$51,110</b>	<b>\$45,265</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$40,540	\$47,254
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$40,540</b>	<b>\$47,254</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$242,990	\$251,822
4550-4559	Library	\$1,217,750	\$1,149,306
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$147,995	\$119,620
<b>Culture and Recreation Subtotal</b>		<b>\$1,608,735</b>	<b>\$1,520,748</b>



**Expenditures**

<b>Account</b>	<b>Purpose</b>	<b>Voted Appropriations</b>	<b>Actual Expenditures</b>
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$6,910	\$4,166
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
	<b>Conservation and Development Subtotal</b>	<b>\$6,910</b>	<b>\$4,166</b>
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$161,742	\$161,603
4721	Long Term Bonds and Notes - Interest	\$20,167	\$22,024
4723	Tax Anticipation Notes - Interest	\$500	\$0
4790-4799	Other Debt Service	\$0	\$0
	<b>Debt Service Subtotal</b>	<b>\$182,409</b>	<b>\$183,627</b>
<b>Capital Outlay</b>			
4901	Land	\$2,000,000	\$2,000,881
4902	Machinery, Vehicles, and Equipment	\$280,000	\$275,082
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$1,050,000	\$1,208,832
	<i>Explanation: Expenditure of prior year encumbrances</i>		
	<b>Capital Outlay Subtotal</b>	<b>\$3,330,000</b>	<b>\$3,484,795</b>
<b>Operating Transfers Out</b>			
4912	To Special Revenue Fund	\$32,500	\$32,500
	<i>Explanation: Removed below</i>		
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	\$50,000	\$130,664
	<i>Explanation: \$80,664 in unspent donations transferred to related reserves</i>		
4916	To Expendable Trusts/Fiduciary Funds	\$75,000	\$75,000
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>	<b>\$157,500</b>	<b>\$238,164</b>



**Expenditures**

<b>Account</b>	<b>Purpose</b>	<b>Voted Appropriations</b>	<b>Actual Expenditures</b>
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$2,647,180
4932	Taxes Assessed for Village District	\$0	\$21,223
4933	Taxes Assessed for Local Education	\$0	\$37,825,825
4934	Taxes Assessed for State Education	\$0	\$5,454,666
4939	Payments to Other Governments	\$0	\$0
<b>Payments to Other Governments Subtotal</b>			<b>\$45,948,894</b>
<b>Total Before Payments to Other Governments</b>			
		<b>\$18,566,989</b>	<b>\$18,569,092</b>
<b>Plus Payments to Other Governments</b>			
			<b>\$45,948,894</b>
<b>Plus Commitments to Other Governments from Tax Rate</b>			
		<b>\$45,948,894</b>	
<b>Less Proprietary/Special Funds</b>			
		<b>\$32,500</b>	<b>\$32,500</b>
<b>Total General Fund Expenditures</b>			<b>\$64,483,383</b>
			<b>\$64,485,486</b>



**Revenues**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Taxes</b>			
3110	Property Taxes	\$0	\$53,697,542
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$5,100	\$5,442
3186	Payment in Lieu of Taxes	\$10,850	\$0
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$15,800	\$16,082
3190	Interest and Penalties on Delinquent Taxes	\$238,000	\$213,727
9991	Inventory Penalties	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$269,750</b>	<b>\$53,932,793</b>

**Licenses, Permits, and Fees**

3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$4,075,000	\$4,067,575
3230	Building Permits	\$207,000	\$196,828
3290	Other Licenses, Permits, and Fees	\$120,500	\$86,466
3311-3319	From Federal Government	\$0	\$56,043

*Explanation: Unanticipated FEMA*

<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$4,402,500</b>	<b>\$4,406,912</b>
---	--	--------------------	--------------------

**State Sources**

3351	Municipal Aid/Shared Revenues	\$98,555	\$98,555
3352	Meals and Rooms Tax Distribution	\$745,999	\$745,999
3353	Highway Block Grant	\$347,794	\$347,273
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	Other (Including Railroad Tax)	\$0	\$0
3379	From Other Governments	\$271,166	\$299,466
<b>State Sources Subtotal</b>		<b>\$1,463,514</b>	<b>\$1,491,293</b>

**Charges for Services**

3401-3406	Income from Departments	\$544,491	\$646,283
<i>Explanation: Unanticipated ambulance user fees</i>			
3409	Other Charges	\$293,500	\$293,500
<b>Charges for Services Subtotal</b>		<b>\$837,991</b>	<b>\$939,783</b>



**Revenues**

<b>Account</b>	<b>Source of Revenues</b>	<b>Estimated Revenues</b>	<b>Actual Revenues</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$753	\$13,353
3502	Interest on Investments	\$110,000	\$120,353
3503-3509	Other	\$173,495	\$504,728
<i>Explanation: Unanticipated insurance refunds/premium holidays</i>			
<b>Miscellaneous Revenues Subtotal</b>		<b>\$284,248</b>	<b>\$638,434</b>
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$32,500	\$32,500
<i>Explanation: Removed below</i>			
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	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$32,500</b>	<b>\$32,500</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$2,846,500	\$2,805,000
<i>Explanation: Total bond issued = \$2,481,500. Total premium = \$323,500.</i>			
<b>Other Financing Sources Subtotal</b>		<b>\$2,846,500</b>	<b>\$2,805,000</b>
<b>Less Proprietary/Special Funds</b>		<b>\$32,500</b>	<b>\$32,500</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$53,924,774</b>	
<b>Total General Fund Revenues</b>		<b>\$64,029,277</b>	<b>\$64,214,215</b>



**Balance Sheet**

<b>Account</b>	<b>Description</b>	<b>Starting Balance</b>	<b>Ending Balance</b>
<b>Current Assets</b>			
1010	Cash and Equivalents	\$19,900,481	\$20,898,609
1030	Investments	\$0	\$0
1080	Tax Receivable	\$1,444,528	\$1,934,706
1110	Tax Liens Receivable	\$647,587	\$496,452
<i>Explanation: Includes allowance of \$75,000</i>			
1150	Accounts Receivable	\$254,054	\$301,663
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$45,440	\$100,381
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
<b>Current Assets Subtotal</b>		<b>\$22,292,090</b>	<b>\$23,731,811</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$296,203	\$357,150
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$1,256	\$3,614
2075	Due to School Districts	\$19,630,183	\$20,942,061
2080	Due to Other Funds	\$3,567	\$475,172
2220	Deferred Revenue	\$146,688	\$10,260
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$606,459	\$607,091
<b>Current Liabilities Subtotal</b>		<b>\$20,684,356</b>	<b>\$22,395,348</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$273,786	\$273,786
2460	Committed Fund Balance	\$78,855	\$9,000
2490	Assigned Fund Balance	\$164,733	\$369,295
2530	Unassigned Fund Balance	\$1,090,360	\$684,382
<b>Fund Equity Subtotal</b>		<b>\$1,607,734</b>	<b>\$1,336,463</b>



**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
<b>MS-535</b>	\$2,647,180	\$21,223	\$37,825,825	\$5,454,666	\$0	\$53,697,542
<b>Commitment</b>	\$2,647,180	\$21,223	\$37,825,825	\$5,454,666		\$53,924,774
<b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>(\$227,232)</b>

**General Fund Balance Sheet Reconciliation**

<b>Total Revenues</b>	\$64,214,215
<b>Total Expenditures</b>	\$64,485,486
<b>Change</b>	<b>(\$271,271)</b>
<b>Ending Fund Equity</b>	\$1,336,463
<b>Beginning Fund Equity</b>	\$1,607,734
<b>Change</b>	<b>(\$271,271)</b>



**Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
2019 Multi-purpose (General)	\$2,481,500	\$2,481,500			\$0	\$2,481,500	\$0	\$2,481,500
Fire Engine (General)	\$334,291	\$84,062	1.5	2019	\$84,062	\$0	\$84,062	\$0
Quint Aerial (General)	\$850,000	\$77,541	2.45	2027	\$759,464	\$0	\$77,541	\$681,923
	<b>\$3,665,791</b>				<b>\$843,526</b>	<b>\$2,481,500</b>	<b>\$161,603</b>	<b>\$3,163,423</b>