



2018
MS-535


Financial Report of the Budget

Windham

For the period ending December 31, 2017

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.

Name	Position	Signature
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
Ross McLeod	Selectman	[Signature]
ROGER HENBERGER	SELECTMAN	[Signature]
Joel Desilets	SELECTMAN	[Signature]
BRUCE R. BRETON	Sehectman	Bruce R. Breton

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
General Government			
4130-4139	Executive	\$3,330	\$3,311
4140-4149	Election, Registration, and Vital Statistics	\$23,370	\$18,865
4150-4151	Financial Administration	\$1,183,710	\$1,162,355
4152	Revaluation of Property	\$187,270	\$185,025
4153	Legal Expense	\$50,400	\$43,125
4155-4159	Personnel Administration	\$0	\$0
4191-4193	Planning and Zoning	\$528,140	\$457,075
<i>Explanation: Staffing vacancies through year</i>			
4194	General Government Buildings	\$452,480	\$518,324
4195	Cemeteries	\$41,450	\$34,588
<i>Explanation: Encumbrance of \$6,200 going forward to FY 2018</i>			
4196	Insurance	\$360,260	\$361,574
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$4,000	\$23,398
General Government Subtotal		\$2,834,410	\$2,807,640
Public Safety			
4210-4214	Police	\$3,092,880	\$3,098,108
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$3,288,755	\$3,396,107
<i>Explanation: Unanticipated Overtime</i>			
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$30,170	\$48,885
<i>Explanation: Expenses of reimbursable EM grant</i>			
4299	Other (Including Communications)	\$482,785	\$471,124
Public Safety Subtotal		\$6,894,590	\$7,014,224
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$1,189,710	\$1,042,079
<i>Explanation: Encumbrance of \$145,800 carried forward to FY 2018</i>			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$16,390	\$18,138
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$1,206,100	\$1,060,217



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$839,510	\$858,922
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$839,510	\$858,922
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	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$41,330	\$40,162
Health Subtotal		\$41,330	\$40,162
Welfare			
4441-4442	Administration and Direct Assistance	\$45,540	\$41,231
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$45,540	\$41,231
Culture and Recreation			
4520-4529	Parks and Recreation	\$237,200	\$202,515
<i>Explanation: Encumbrance of \$26,325 carried to FY2018</i>			
4550-4559	Library	\$1,118,900	\$1,071,587
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$149,985	\$135,622
Culture and Recreation Subtotal		\$1,506,085	\$1,409,724



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$5,640	\$3,801
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$5,640	\$3,801
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$81,976	\$81,977
4721	Long Term Bonds and Notes - Interest	\$3,739	\$3,738
4723	Tax Anticipation Notes - Interest	\$500	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$86,215	\$85,715
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$1,180,000	\$905,650
<i>Explanation: includes expending 2016 carryovers and has carryovers not expended going into 2018</i>			
4903	Buildings	\$85,000	\$87,345
<i>Explanation: includes expending 2016 carryovers and has carryovers not expended going into 2018</i>			
4909	Improvements Other than Buildings	\$660,000	\$427,772
<i>Explanation: includes expending 2016 carryovers and has carryovers not expended going into 2018</i>			
Capital Outlay Subtotal		\$1,925,000	\$1,420,767
Operating Transfers Out			
4912	To Special Revenue Fund	\$32,500	\$41,570
<i>Explanation: includes expending carryover from 2016</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	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$180,000	\$180,000
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		\$212,500	\$221,570



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$2,462,299
4932	Taxes Assessed for Village District	\$0	\$70,509
4933	Taxes Assessed for Local Education	\$0	\$31,219,130
4934	Taxes Assessed for State Education	\$0	\$5,377,756
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$39,129,694
Total Before Payments to Other Governments		\$15,596,920	\$14,963,973
Plus Payments to Other Governments			\$39,129,694
Plus Commitments to Other Governments from Tax Rate		\$39,129,694	
Less Proprietary/Special Funds		\$32,500	\$41,570
Total General Fund Expenditures		\$54,694,114	\$54,052,097



New Hampshire
Department of
Revenue Administration

2018
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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$46,352,974
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	\$3,500	\$3,739
3186	Payment in Lieu of Taxes	\$10,045	\$0
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$16,020	\$17,048
3190	Interest and Penalties on Delinquent Taxes	\$175,000	\$184,797
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$204,565	\$46,558,558
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$3,725,000	\$3,828,326
3230	Building Permits	\$170,000	\$177,205
3290	Other Licenses, Permits, and Fees	\$111,510	\$91,466
3311-3319	From Federal Government	\$150,000	\$0
Licenses, Permits, and Fees Subtotal		\$4,156,510	\$4,096,997
State Sources			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$740,116	\$740,116
3353	Highway Block Grant	\$333,146	\$618,286
		<i>Explanation: includes SB38 funds of \$285,146</i>	
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)	\$38,000	\$104,852
		<i>Explanation: includes EM Grant funds</i>	
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$1,111,262	\$1,463,254
Charges for Services			
3401-3406	Income from Departments	\$479,390	\$583,773
3409	Other Charges	\$305,000	\$305,000
Charges for Services Subtotal		\$784,390	\$888,773



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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$129,265	\$113,163
3502	Interest on Investments	\$16,000	\$15,985
3503-3509	Other	\$232,550	\$81,129
Miscellaneous Revenues Subtotal		\$377,815	\$210,277
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$32,500	\$32,000
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	\$4,735	\$81,810
3916	From Trust and Fiduciary Funds	\$7	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$37,242	\$113,810
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$850,000	\$850,000
Other Financing Sources Subtotal		\$850,000	\$850,000
Less Proprietary/Special Funds		\$32,500	\$32,000
Plus Property Tax Commitment from Tax Rate		\$46,519,364	
Total General Fund Revenues		\$54,008,648	\$54,149,669



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$19,082,983	\$19,447,695
1030	Investments	\$0	\$0
1080	Tax Receivable	\$1,570,335	\$1,254,232
1110	Tax Liens Receivable	\$621,515	\$628,641
1150	Accounts Receivable	\$247,274	\$276,134
1260	Due from Other Governments	\$3,537	\$0
1310	Due from Other Funds	\$121,636	\$3
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$16,100	\$0
Current Assets Subtotal		\$21,663,380	\$21,606,705
Current Liabilities			
2020	Warrants and Accounts Payable	\$148,481	\$233,297
2030	Compensated Absences Payable	\$4,313	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$276,872	\$299,824
2075	Due to School Districts	\$19,241,031	\$17,596,886
2080	Due to Other Funds	\$4,315	\$84,600
2220	Deferred Revenue	\$0	\$1,094,227
<i>Explanation: Tax prepayments</i>			
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$297,014	\$508,945
Current Liabilities Subtotal		\$19,972,026	\$19,817,779
Fund Equity			
2440	Non-spendable Fund Balance	\$16,100	\$0
2450	Restricted Fund Balance	\$0	\$285,146
<i>Explanation: SB 38</i>			
2460	Committed Fund Balance	\$180,127	\$386,219
2490	Assigned Fund Balance	\$238,390	\$178,325
2530	Unassigned Fund Balance	\$1,256,737	\$939,236
Fund Equity Subtotal		\$1,691,354	\$1,788,926



Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,462,299	\$70,509	\$31,219,130	\$5,377,756	\$0	\$46,352,974
Commitment	\$2,462,299	\$70,509	\$31,219,130	\$5,377,756		\$46,519,364
Difference	\$0	\$0	\$0	\$0		(\$166,390)

General Fund Balance Sheet Reconciliation

Total Revenues	\$54,149,669
Total Expenditures	\$54,052,097
Change	\$97,572
Ending Fund Equity	\$1,788,926
Beginning Fund Equity	\$1,691,354
Change	\$97,572



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Fire Engine (General)	\$334,291	\$85,715	1.5	2019	\$249,245	\$0	\$81,977	\$167,268
Quint Aerial (General)	\$850,000	\$96,586	2.45	2027	\$0	\$850,000	\$0	\$850,000
	\$1,184,291				\$249,245	\$850,000	\$81,977	\$1,017,268