



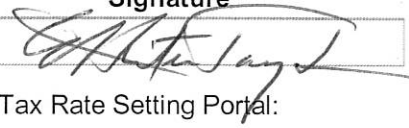
Financial Report of the Budget

**Belknap County**

For the period ending December 31, 2018

**CLERK OF THE BOARD OF COMMISSIONERS 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
Hunter Taylor	Commissioner	

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/>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-45

General Fund Expenditures: Modified Accrual

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4110	County Convention Costs	\$18,500	\$13,949
4120	Judicial	\$0	\$0
4122	Jury Costs	\$0	\$0
4123	County Attorney's Office	\$911,073	\$802,190
4124	Victim Witness Advocacy Program	\$0	\$0
4130	Executive	\$394,362	\$386,297
4150	Financial Administration	\$281,691	\$275,675
4151	Treasurer	\$0	\$0
4153	Other Legal Costs	\$0	\$0
4155	Personnel Administration	\$0	\$0
4191	Planning and Zoning (Unincorp. Places)	\$0	\$0
4192	Medical Examiner	\$0	\$0
4193	Register of Deeds	\$382,202	\$362,956
4194	Maintenance of Government Buildings	\$585,340	\$637,149
4196	Insurance Not Otherwise Allocated	\$0	\$0
4198	Contingency	\$150,000	\$0
4199	Other General Government	\$135,400	\$162,594
General Government Subtotal		\$2,858,568	\$2,640,810
<b>Public Safety &amp; Corrections</b>			
4211	Sheriff's Department	\$2,120,799	\$2,098,872
4212	Custody of Prisoners	\$0	\$0
4214	Sheriff's Support Services	\$0	\$0
4219	Other Public Safety	\$0	\$0
4230	Corrections	\$4,114,374	\$4,114,449
4235	Adult Probation and Parole	\$175,355	\$165,394
Public Safety & Corrections Subtotal		\$6,410,528	\$6,378,715
<b>County Farm</b>			
4301	Administration	\$0	\$0
4302	Operating Expenditures	\$0	\$0
4309	Other County Farm	\$0	\$0
County Farm Subtotal		\$0	\$0
<b>County Nursing Home</b>			
4411	Administration	\$11,405,418	\$10,772,004
4412	Operating Expense	\$0	\$0
4439	Other Health	\$0	\$0
County Nursing Home Subtotal		\$11,405,418	\$10,772,004



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General Fund Expenditures: Modified Accrual

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Human Services</b>			
4441	Administration	\$6,538,452	\$6,572,219
4442	Direct Assistance	\$0	\$0
4443	Board and Care of Children	\$0	\$0
4447	Special Outside Services	\$1,192,015	\$0
4449	Other Human Services	\$47,905	\$47,905
Human Services Subtotal		\$7,778,372	\$6,620,124
<b>Cooperative Extension Services</b>			
4611	Administration	\$155,275	\$155,275
4619	Other Conservation	\$60,000	\$60,000
Cooperative Extension Services Subtotal		\$215,275	\$215,275
<b>Economic Development</b>			
4651	Administration	\$0	\$0
4652	Economic Development	\$0	\$0
4659	Other Economic Development	\$0	\$0
Economic Development Subtotal		\$0	\$0
<b>Debt Service</b>			
4711	Principal - Long-Term Bonds/Notes	\$98,000	\$245,000
4721	Interest - Long-Term Bonds/Notes	\$240,080	\$223,073
4723	Interest on Revenue Anticipation Notes	\$0	\$0
4750	Fiscal Agents' Fees	\$0	\$0
4760	Bond Issuance Costs	\$0	\$0
4790	Other Debt Service Charges	\$0	\$0
Debt Service Subtotal		\$338,080	\$468,073
<b>Intergovernmental Transfers</b>			
4800	Intergovernmental Transfers	\$0	\$0
Intergovernmental Transfers Subtotal		\$0	\$0
<b>Capital Outlay</b>			
4901	Land and Improvements	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0
4903	Buildings	\$178,700	\$142,083
4904	Improvements other than Buildings	\$0	\$0
Capital Outlay Subtotal		\$178,700	\$142,083
<b>Depreciation Expense</b>			
4905	Depreciation	\$0	\$0
4906	Amortization	\$0	\$0
Depreciation Expense Subtotal		\$0	\$0



**General Fund Expenditures: Modified Accrual**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Interfund Operating Transfers</b>			
4911	Transfers to General Fund	\$0	\$0
4912	Transfers to Special Revenue Fund	\$0	\$0
4913	Transfers to Capital Projects Fund	\$0	\$0
4914	Transfers to Proprietary Fund	\$0	\$0
4915	Transfers to Capital Reserve Fund	\$0	\$0
4916	Transfers to Trust and Fiduciary Funds	\$0	\$0
<b>Interfund Operating Transfers Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Total General Fund Expenditures</b>		<b>\$29,184,941</b>	<b>\$27,237,084</b>



General Fund Revenues: Modified Accrual

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Assessments/Taxes</b>			
3110	Property Taxes (Unincorp. Places)	\$0	\$0
3111	Municipal Assessment	\$0	\$14,880,726
3120	Land Use Change Taxes (Unincorp. Places)	\$0	\$0
3180	Resident Taxes (Unincorp. Places)	\$0	\$0
3185	Yield Taxes (Unincorp. Places)	\$0	\$0
3186	Payments in Lieu of Taxes (Unincorp. Places)	\$0	\$0
3187	Payments in Lieu of Taxes	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes (Unincorp.)	\$0	\$0
3191	Penalties on Delinquent Municipal Assessments	\$0	\$0
3200	Licenses, Permits, and Fees	\$0	\$0
<b>Assessments/Taxes Subtotal</b>		<b>\$0</b>	<b>\$14,880,726</b>
<b>Licenses, Permits, and Fees</b>			
3220	Motor Vehicle Fees (Unincorp. Places)	\$0	\$0
3230	Building Permits (Unincorp. Places)	\$0	\$0
3290	Other Licenses, Permits, and Fees	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>From the Federal Government</b>			
3319	Federal Grants and Reimbursements	\$0	\$0
<b>From the Federal Government Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>From the State of New Hampshire</b>			
3351	Shared Revenue - Block Grant (Unincorp. Places)	\$0	\$0
3352	Incentive Funds	\$0	\$0
3354	Water Pollution Grants	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State/Federal Forest Land Reimbursements (Unincorp.)	\$0	\$0
3359	Other State Grants and Reimbursements	\$490,000	\$491,661
<b>From the State of New Hampshire Subtotal</b>		<b>\$490,000</b>	<b>\$491,661</b>
<b>Revenue from Other Governments</b>			
3379	Intergovernmental Revenues	\$0	\$0
<b>Revenue from Other Governments Subtotal</b>		<b>\$0</b>	<b>\$0</b>



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MS-45

General Fund Revenues: Modified Accrual

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Charges for Services</b>			
3401	Sheriff's Department	\$409,000	\$375,647
3402	Register of Deeds	\$935,450	\$945,819
3403	County Corrections	\$107,000	\$113,883
3404	County Nursing Homes	\$11,009,015	\$12,520,802
3405	County Farm	\$0	\$0
3406	Cooperative Extension Service	\$0	\$0
3407	Maintenance Department	\$0	\$0
3409	Other Charges	\$12,000	\$0
Charges for Services Subtotal		\$12,472,465	\$13,956,151
<b>Miscellaneous Sources</b>			
3501	Sale of County Property	\$0	\$0
3502	Interest on Investments	\$11,500	\$42,147
3503	Rents of Property	\$267,000	\$268,464
3504	Fines and Forfeits	\$0	\$0
3505	Escheats	\$0	\$0
3506	Insurance Dividends and Reimbursements	\$28,000	\$149,241
3508	Contributions and Donations	\$0	\$0
3509	Other Miscellaneous Sources	\$35,250	\$138,233
Miscellaneous Sources Subtotal		\$341,750	\$598,085
<b>Other Financial Sources</b>			
3911	Transfers from General Fund	\$0	\$0
3912	Transfers from Special Revenue Fund	\$0	\$0
3913	Transfers from Capital Projects Fund	\$0	\$0
3914	Transfers from Proprietary Funds	\$0	\$0
3915	Transfers from Capital Reserve Fund	\$0	\$0
3916	Transfers from Trust and Fiduciary Funds	\$0	\$0
3934	Proceeds from Long-Term Bonds/Notes	\$0	\$0
Other Financial Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$0	\$0
Municipal Property Taxes		\$14,880,726	
Total General Fund Revenues		\$28,184,941	\$29,926,623



**Balance Sheet: Modified Accrual**

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$2,178,156	\$3,184,066
1030	Investments	\$56,035	\$1,590,990
1080	Taxes Receivable (Unincorp. Places)	\$0	\$0
1081	Municipal Assessments Receivable	\$0	\$0
1110	Tax Liens Receivable (Unincorp. Places)	\$0	\$0
1150	Accounts Receivable	\$1,214,573	\$1,445,489
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$192,857	\$190,361
1400	Other Current Assets	\$0	\$0
1410	Inventory: Current Portion	\$50,282	\$31,588
1430	Prepaid Items	\$0	\$0
<b>Current Assets Subtotal</b>		<b>\$3,691,903</b>	<b>\$6,442,494</b>
<b>Current Liabilities</b>			
2020	Accounts Payable	\$1,871,362	\$1,997,704
2030	Compensated Absences Payable	\$0	\$0
2060	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2080	Due to Other Funds	\$0	\$0
2090	Due to Others	\$0	\$0
2220	Deferred Revenues	\$0	\$0
2230	Notes Payable: Current	\$0	\$0
2250	Bonds Payable: Current	\$0	\$0
2260	Capital Leases Payable: Current	\$0	\$0
2270	Other Payables	\$234,877	\$169,587
<b>Current Liabilities Subtotal</b>		<b>\$2,106,239</b>	<b>\$2,167,291</b>
<b>Fund Equity</b>			
2440	Nonspendable Fund Balance	\$50,282	\$31,588
2450	Restricted Fund Balance	\$44,887	\$47,170
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$1,187,333	\$2,004,737
2530	Unassigned Fund Balance	\$303,162	\$2,191,708
<b>Fund Equity Subtotal</b>		<b>\$1,585,664</b>	<b>\$4,275,203</b>

**General Fund Balance Sheet Reconciliation**

Total Revenues	\$29,926,623
Total Expenditures	\$27,237,084
Change	\$2,689,539
Ending Fund Equity	\$4,275,203
Beginning Fund Equity	\$1,585,664
Change	\$2,689,539



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**Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Roof Bonds (Financing of Roof Replacement)								
	\$3,700,000	\$245,000	2.6-4%	2018	\$245,000	\$0	\$245,000	\$0
Jail Complex Bond (Financing of Jail Building)								
	\$7,426,900	\$479,289	3.1-5.1%	2043	\$0	\$7,426,900	\$0	\$7,426,900
	\$11,126,900				\$245,000	\$7,426,900	\$245,000	\$7,426,900