



2021
MS-535

Financial Report of the Budget

Barrington

For the period ending December 31, 2020

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.

[illegible]

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	\$284,342	\$229,085
4140-4149	Election, Registration, and Vital Statistics	\$263,546	\$232,900
4150-4151	Financial Administration	\$518,464	\$503,458
4152	Revaluation of Property	\$47,000	\$47,498
4153	Legal Expense	\$48,000	\$35,108
4155-4159	Personnel Administration	\$15,005	\$8,780
4191-4193	Planning and Zoning	\$173,060	\$171,025
4194	General Government Buildings	\$399,575	\$308,948
4195	Cemeteries	\$17,900	\$16,328
4196	Insurance	\$60,111	\$60,111
4197	Advertising and Regional Association	\$8,650	\$8,626
4199	Other General Government	\$0	\$0
General Government Subtotal		\$1,835,653	\$1,621,867
Public Safety			
4210-4214	Police	\$1,430,271	\$1,239,597
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$686,056	\$668,308
4240-4249	Building Inspection	\$210,582	\$211,485
4290-4298	Emergency Management	\$0	\$0
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$2,326,909	\$2,119,390
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$853,741	\$740,586
4312	Highways and Streets	\$1,234,561	\$1,073,434
4313	Bridges	\$15,000	\$7,693
4316	Street Lighting	\$0	\$0
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$2,103,302	\$1,821,713
Sanitation			
4321	Administration	\$161,388	\$138,665
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$253,000	\$242,861
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$414,388	\$381,526



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$12,800	\$16,230
Water Distribution and Treatment Subtotal		\$12,800	\$16,230
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	\$16,571	\$16,771
Health Subtotal		\$16,571	\$16,771
Welfare			
4441-4442	Administration and Direct Assistance	\$10,863	\$6,772
4444	Intergovernmental Welfare Payments	\$20,500	\$19,092
4445-4449	Vendor Payments and Other	\$30,000	\$22,644
Welfare Subtotal		\$61,363	\$48,508
Culture and Recreation			
4520-4529	Parks and Recreation	\$184,785	\$157,644
4550-4559	Library	\$345,072	\$325,201
4583	Patriotic Purposes	\$1	\$0
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$529,858	\$482,845
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$0	\$0



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$1	\$0
4721	Long Term Bonds and Notes - Interest	\$1	\$0
4723	Tax Anticipation Notes - Interest	\$1	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$3	\$0
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$12,798
<i>Explanation: Expend PY encumbrances</i>			
4903	Buildings	\$0	\$86,150
<i>Explanation: Town Hall Capital Reserve - board agents to expend - not yet requested from Trustees</i>			
4909	Improvements Other than Buildings	\$2,030,000	\$480,924
<i>Explanation: The \$1.6mil state bridge aid has not been received; PY encumbrances of \$66,623</i>			
Capital Outlay Subtotal		\$2,030,000	\$579,872
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	\$298,000	\$298,000
4916	To Expendable Trusts/Fiduciary Funds	\$5,000	\$5,000
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		\$303,000	\$303,000
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$2,868,426
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$17,026,920
4934	Taxes Assessed for State Education	\$0	\$2,151,706
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$22,047,052
Total Before Payments to Other Governments		\$9,633,847	\$7,391,722
Plus Payments to Other Governments			\$22,047,052
Plus Commitments to Other Governments from Tax Rate		\$22,047,052	
Less Proprietary/Special Funds		\$1,600,000	\$14,301



Expenditures

Total General Fund Expenditures	\$30,080,899	\$29,424,473
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New Hampshire
Department of
Revenue Administration

2021
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$26,084,449
3120	Land Use Change Tax - General Fund	\$5,000	\$4,080
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$7,000	\$15,487
3186	Payment in Lieu of Taxes	\$13,729	\$62
3187	Excavation Tax	\$1,000	\$3,198
3189	Other Taxes	\$9,000	\$9,505
3190	Interest and Penalties on Delinquent Taxes	\$135,000	\$168,565
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$170,729	\$26,285,346
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$2,800	\$3,285
3220	Motor Vehicle Permit Fees	\$1,968,900	\$1,975,286
3230	Building Permits	\$93,350	\$110,657
3290	Other Licenses, Permits, and Fees	\$17,750	\$19,979
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$2,082,800	\$2,109,207
State Sources			
3351	Municipal Aid/Shared Revenues	\$93,131	\$93,131
3352	Meals and Rooms Tax Distribution	\$461,648	\$461,648
3353	Highway Block Grant	\$223,050	\$223,025
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)	\$1,600,000	\$74,266
<i>Explanation: The \$1.6mil is state bridge aid - none received in CY</i>			
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$2,377,829	\$852,070
Charges for Services			
3401-3406	Income from Departments	\$298,950	\$341,665
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$298,950	\$341,665
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$210,550	\$150,421
3502	Interest on Investments	\$60,000	\$62,621
3503-3509	Other	\$10,000	\$40,737
Miscellaneous Revenues Subtotal		\$280,550	\$253,779



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	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$0	\$0
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$30,000	\$0
<i>Explanation: State revolving loan not received in CY</i>			
Other Financing Sources Subtotal		\$30,000	\$0
Less Proprietary/Special Funds		\$1,600,000	\$0
Plus Property Tax Commitment from Tax Rate		\$26,321,246	
Total General Fund Revenues		\$29,962,104	\$29,842,067



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$12,566,099	\$13,926,542
1030	Investments	\$0	\$0
1080	Tax Receivable	\$1,094,913	\$740,699
	Explanation: Beginning balance was adjusted by \$6,747 to agree to prior audit		
1110	Tax Liens Receivable	\$459,312	\$486,813
1150	Accounts Receivable	\$85,619	\$98,670
	Explanation: Beginning balance was adjusted by \$700 to agree to prior audit		
1260	Due from Other Governments	\$425,248	\$72,273
1310	Due from Other Funds	\$288,453	\$301,846
1400	Other Current Assets	\$35,791	\$38,081
1670	Tax Deeded Property (Subject to Resale)	\$83,988	\$201,048
	Explanation: Beginning balance was adjusted by \$83,988 to reflect properties deeded		
Current Assets Subtotal		\$15,039,423	\$15,865,972
Current Liabilities			
2020	Warrants and Accounts Payable	\$430,945	\$307,928
	Explanation: Beginning balance was adjusted by \$20,396 to agree to prior audit		
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$6,716	\$7,109
2075	Due to School Districts	\$9,516,599	\$9,613,551
2080	Due to Other Funds	\$31,811	\$449,021
2220	Deferred Revenue	\$0	\$0
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$10,493	\$27,910
Current Liabilities Subtotal		\$9,996,564	\$10,405,519
Fund Equity			
2440	Non-spendable Fund Balance	\$35,791	\$239,129
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$278,450	\$538,500
2490	Assigned Fund Balance	\$33,225	\$34,819
2530	Unassigned Fund Balance	\$4,695,393	\$4,648,005
	Explanation: Beginning balance was adjusted by \$98,337 to reflect accumulation of items noted on assets and liabilities		
Fund Equity Subtotal		\$5,042,859	\$5,460,453



Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,868,426	\$0	\$17,026,920	\$2,151,706	\$0	\$26,084,449
Commitment	\$2,868,426	\$0	\$17,026,920	\$2,151,706		\$26,321,246
Difference	\$0	\$0	\$0	\$0		(\$236,797)

General Fund Balance Sheet Reconciliation

Total Revenues	\$29,842,067
Total Expenditures	\$29,424,473
Change	\$417,594
Ending Fund Equity	\$5,460,453
Beginning Fund Equity	\$5,042,859
Change	\$417,594