



New Hampshire
Department of
Revenue Administration

2022
MS-535

Financial Report of the Budget

Barrington

For the period ending December 31, 2021

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
Dannen Mannschreck	Select Board Chair	DocuSigned by: Dannen Mannschreck 1864FFCD61D944D...
George Bailey	Select Board Vice-Chair	DocuSigned by: George Bailey E1ACAS424ADD49C...
	Select Board Member	
Joyce Cappiello	Select Board Member	DocuSigned by: Joyce Cappiello E5D716E5480A49C...
Robert Gibson	Select Board Member	DocuSigned by: Robert Gibson 5390EE7620CC440...

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

2022
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$256,341	\$235,436
4140-4149	Election, Registration, and Vital Statistics	\$246,316	\$227,748
4150-4151	Financial Administration	\$561,912	\$521,455
4152	Revaluation of Property	\$65,000	\$65,000
4153	Legal Expense	\$48,000	\$42,943
4155-4159	Personnel Administration	\$15,005	\$22,652
4191-4193	Planning and Zoning	\$178,278	\$156,214
4194	General Government Buildings	\$358,901	\$355,724
4195	Cemeteries	\$17,900	\$15,154
4196	Insurance	\$64,600	\$50,056
4197	Advertising and Regional Association	\$8,664	\$8,663
4199	Other General Government	\$0	\$0
General Government Subtotal		\$1,820,917	\$1,701,045
Public Safety			
4210-4214	Police	\$1,442,553	\$1,309,283
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$685,412	\$614,844
4240-4249	Building Inspection	\$218,616	\$211,795
4290-4298	Emergency Management	\$0	\$0
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$2,346,581	\$2,135,922
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$880,035	\$822,982
4312	Highways and Streets	\$1,167,562	\$1,098,194
4313	Bridges	\$15,000	\$9,828
4316	Street Lighting	\$0	\$0
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$2,062,597	\$1,931,004
Sanitation			
4321	Administration	\$132,671	\$134,313
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$258,000	\$212,388
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$390,671	\$346,701



New Hampshire
Department of
Revenue Administration

2022
MS-535

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	\$9,000
Water Distribution and Treatment Subtotal		\$12,800	\$9,000
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	\$16,571
Health Subtotal		\$16,571	\$16,571
Welfare			
4441-4442	Administration and Direct Assistance	\$12,698	\$0
4444	Intergovernmental Welfare Payments	\$19,750	\$20,500
4445-4449	Vendor Payments and Other	\$30,000	\$4,018
Welfare Subtotal		\$62,448	\$24,518
Culture and Recreation			
4520-4529	Parks and Recreation	\$176,325	\$171,897
4550-4559	Library	\$358,440	\$345,585
4583	Patriotic Purposes	\$1	\$0
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$534,766	\$517,482
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



New Hampshire
Department of
Revenue Administration

2022
MS-535

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	\$25,000	\$0
4723	Tax Anticipation Notes - Interest	\$1	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$25,002	\$0
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$32,000	\$4,195
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0
Capital Outlay Subtotal		\$32,000	\$4,195
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	\$533,500	\$533,500
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		\$538,500	\$538,500
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$2,927,807
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$17,904,107
4934	Taxes Assessed for State Education	\$0	\$2,145,197
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$22,977,111
Total Before Payments to Other Governments		\$7,842,853	\$7,224,938
Plus Payments to Other Governments			\$22,977,111
Plus Commitments to Other Governments from Tax Rate		\$22,977,111	
Less Proprietary/Special Funds		\$0	\$0
Total General Fund Expenditures		\$30,819,964	\$30,202,049



New Hampshire
Department of
Revenue Administration

2022
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$26,648,214
3120	Land Use Change Tax - General Fund	\$20,000	\$28,690
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$17,000	\$33,530
3186	Payment in Lieu of Taxes	\$13,790	\$0
3187	Excavation Tax	\$7,000	\$6,110
3189	Other Taxes	\$7,000	\$7,134
3190	Interest and Penalties on Delinquent Taxes	\$124,600	\$138,262
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$189,390	\$26,861,940
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$3,500	\$3,690
3220	Motor Vehicle Permit Fees	\$2,043,500	\$2,083,400
3230	Building Permits	\$182,250	\$239,941
3290	Other Licenses, Permits, and Fees	\$17,950	\$21,475
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$2,247,200	\$2,348,506
State Sources			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$671,585	\$671,585
3353	Highway Block Grant	\$219,989	\$219,933
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	\$26,271
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$891,574	\$917,789
Charges for Services			
3401-3406	Income from Departments	\$313,672	\$401,460
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$313,672	\$401,460
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$175,000	\$470,179
3502	Interest on Investments	\$15,000	\$15,609
3503-3509	Other	\$26,000	\$77,523
Miscellaneous Revenues Subtotal		\$216,000	\$563,311



New Hampshire
Department of
Revenue Administration

2022
MS-535

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	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$0	\$0
Plus Property Tax Commitment from Tax Rate		\$27,076,044	
Total General Fund Revenues		\$30,933,880	\$31,093,006



New Hampshire
Department of
Revenue Administration

2022
MS-535

Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$13,926,542	\$14,105,858
1030	Investments	\$0	\$0
1080	Tax Receivable	\$740,699	\$787,695
1110	Tax Liens Receivable	\$486,813	\$171,115
<i>Explanation: Allowance for doubtful accounts = \$110,000</i>			
1150	Accounts Receivable	\$98,670	\$160,837
1260	Due from Other Governments	\$72,273	\$92,150
1310	Due from Other Funds	\$387,996	\$797,822
<i>Explanation: CY BOY restated for \$86,150</i>			
1400	Other Current Assets	\$38,081	\$1,766,146
1670	Tax Deeded Property (Subject to Resale)	\$256,664	\$62,462
<i>Explanation: CY BOY restated for \$55,616</i>			
Current Assets Subtotal		\$16,007,738	\$17,944,085
Current Liabilities			
2020	Warrants and Accounts Payable	\$307,928	\$464,657
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$7,109	\$4,206
2075	Due to School Districts	\$9,613,551	\$10,318,295
2080	Due to Other Funds	\$449,021	\$529,975
2220	Deferred Revenue	\$0	\$0
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$27,910	\$133,776
Current Liabilities Subtotal		\$10,405,519	\$11,450,909
Fund Equity			
2440	Non-spendable Fund Balance	\$294,745	\$1,828,608
<i>Explanation: CY BOY restated for \$55,616</i>			
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$538,500	\$11,805
2490	Assigned Fund Balance	\$34,819	\$0
2530	Unassigned Fund Balance	\$4,734,155	\$4,652,763
<i>Explanation: CY BOY restated for \$86,150</i>			
Fund Equity Subtotal		\$5,602,219	\$6,493,176



New Hampshire
Department of
Revenue Administration

2022
MS-535

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,927,807	\$0	\$17,904,107	\$2,145,197	\$0	\$26,648,214
Commitment	\$2,927,807	\$0	\$17,904,107	\$2,145,197		\$27,076,044
Difference	\$0	\$0	\$0	\$0		(\$427,830)

General Fund Balance Sheet Reconciliation

Total Revenues	\$31,093,006
Total Expenditures	\$30,202,049
Change	\$890,957
Ending Fund Equity	\$6,493,176
Beginning Fund Equity	\$5,602,219
Change	\$890,957