



Cover Sheet

Berlin
Financial Report of the City Budget
For the Period Ending June 30, 2017

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090
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<http://www.revenue.nh.gov/mun-prop/>

Preparer's File Certification

Jarad J. Vartanian, CPA

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.

Governing Body Certification

Name	Position	Signature
Patricia Chase	Finance Director/TC	Patricia Chase

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>



Expenditures

General Government

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4130-4139	Executive	260,976.00	396,345.00
4140-4149	Election, Registration, and Vital Statistics	129,038.00	30,834.00
4150-4151	Financial Administration	546,346.00	608,751.00
4152	Revaluation of Property	136,651.00	57,707.00
4153	Legal Expense	75,000.00	150,900.00
4155-4159	Personnel Administration	322,640.00	250,540.00
4191-4193	Planning and Zoning	106,832.00	2,492.00
4194	General Government Buildings	56,396.00	46,429.00
4195	Cemeteries	12,961.00	9,169.00
4196	Insurance	93,489.00	93,489.00
4197	Advertising and Regional Association	70,582.00	73,557.00
4199	Other General Government	265,000.00	157,829.00
		2,075,911.00	1,878,042.00

Public Safety

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4210-4214	Police	3,164,590.00	3,110,868.00
4215-4219	Ambulance	329,000.00	329,000.00
4220-4229	Fire	1,920,966.00	1,868,219.00
4240-4249	Building Inspection	102,610.00	46,751.00
4290-4298	Emergency Management	0.00	0.00
4299	Other (Including Communications)	0.00	0.00
		5,517,166.00	5,354,838.00

Airport/Aviation Center

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4301-4309	Airport Operations	14,369.00	14,369.00
		14,369.00	14,369.00

Highways and Streets

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4311	Administration	0.00	0.00
4312	Highways and Streets	1,904,305.00	1,938,626.00
4313	Bridges	0.00	0.00
4316	Street Lighting	145,200.00	168,068.00
4319	Other	0.00	0.00
		2,049,505.00	2,106,694.00

Sanitation

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4321	Administration	0.00	0.00
4323	Solid Waste Collection	814,985.00	824,048.00
4324	Solid Waste Disposal	0.00	0.00
4325	Solid Waste Cleanup	0.00	0.00
4326-4328	Sewage Collection and Disposal	0.00	0.00
4329	Other Sanitation	0.00	0.00
		814,985.00	824,048.00

Water Distribution and Treatment

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4331	Administration	0.00	0.00



Expenditures

4332	Water Services	0.00	0.00
4335	Water Treatment	0.00	0.00
4338-4339	Water Conservation and Other	0.00	0.00
		0.00	0.00

Electric

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4351-4352	Administration and Generation	0.00	0.00
4353	Purchase Costs	0.00	0.00
4354	Electric Equipment Maintenance	0.00	0.00
4359	Other Electric Costs	0.00	0.00
		0.00	0.00

Health

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4411	Administration	571,756.00	472,048.00
4414	Pest Control	0.00	0.00
4415-4419	Health Agencies, Hospitals, and Other	0.00	0.00
		571,756.00	472,048.00

Welfare

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4441-4442	Administration and Direct Assistance	112,207.00	92,279.00
4444	Intergovernmental Welfare Programs	0.00	0.00
4445-4449	Vendor Payments and Other	0.00	0.00
		112,207.00	92,279.00

Culture and Recreation

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4520-4529	Parks and Recreation	401,209.00	387,092.00
4550-4559	Library	193,145.00	190,490.00
4583	Patriotic Purposes	0.00	0.00
4589	Other Culture and Recreation	0.00	0.00
		594,354.00	577,582.00

Conservation and Development

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4611-4612	Administration and Purchasing of Natural Resources	0.00	0.00
4619	Other Conservation	0.00	0.00
4631-4632	Redevelopment and Housing	43,100.00	25,702.00
4651-4659	Economic Development	0.00	0.00
		43,100.00	25,702.00

Debt Service

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4711	Long Term Bonds and Notes - Principal	308,775.00	308,775.00
4721	Long Term Bonds and Notes - Interest	249,116.00	245,517.00
4723	Tax Anticipation Notes - Interest	0.00	0.00
4790-4799	Other Debt Service	0.00	0.00
		557,891.00	554,292.00

Capital Outlay

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4901	Land	0.00	0.00



Expenditures

4902	Machinery, Vehicles, and Equipment	176,642.00	146,693.00
4903	Buildings	55,200.00	67,827.00
4909	Improvements Other than Buildings	263,500.00	140,412.00
		495,342.00	354,932.00

Operating Transfers Out

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4912	To Special Revenue Fund	306,564.00	537,206.00
4913	To Capital Projects Fund	0.00	0.00
4914A	To Proprietary Fund - Airport	175,963.00	213,167.00
4914E	To Proprietary Fund - Electric	0.00	0.00
4914O	To Proprietary Fund - Other	0.00	0.00
4914S	To Proprietary Fund - Sewer	3,143,782.00	3,398,997.00
4914W	To Proprietary Fund - Water	0.00	0.00
4915	To Capital Reserve Fund	0.00	0.00
4916	To Expendable Trusts-Except #4917	0.00	0.00
4917	To Health Maintenance Trust Funds	0.00	0.00
4918	To Non-Expendable Trust Funds	0.00	0.00
4919	To Fiduciary Funds	0.00	0.00
		3,626,309.00	4,149,370.00

Payments to Other Governments

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4931	Taxes Assessed for County	0.00	1,647,881.00
4932	Taxes Assessed for Village District	0.00	0.00
4933	Taxes Assessed for Local Education	0.00	5,847,186.00
4934	Taxes Assessed for State Education	0.00	629,396.00
4939	Payments to Other Governments	0.00	0.00
		0.00	8,124,463.00

	Total before Payments to Other Governments	16,472,895.00	16,404,196.00
	Plus Payments to Other Governments		8,124,463.00
	Plus Commitments to Other Governments from Tax Rate	8,124,463.00	
	Less Proprietary/Special Funds	3,726,711.00	4,149,370.00
	Total General Fund Expenditures	20,870,647.00	20,379,289.00



Revenues

Taxes

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3110	Property Taxes	0.00	15,037,994.00
3120	Land Use Change Tax - General Fund	1,500.00	0.00
3121	Land Use Change Taxes (Conservation)	0.00	0.00
3180	Resident Tax	0.00	0.00
3185	Yield Tax	4,000.00	4,925.00
3186	Payment in Lieu of Taxes	1,338,531.00	1,333,736.00
3187	Excavation Tax	0.00	56.00
3189	Other Taxes	25,000.00	17,017.00
3190	Interest and Penalties on Delinquent Taxes	230,000.00	261,113.00
9991	Inventory Penalties	0.00	0.00
		1,599,031.00	16,654,841.00

Licenses, Permits, and Fees

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3210	Business Licenses and Permits	28,100.00	66,780.00
3220	Motor Vehicle Permit Fees	1,222,000.00	1,321,464.00
3230	Building Permits	4,400.00	8,463.00
3290	Other Licenses, Permits, and Fees	58,525.00	40,257.00
3311-3319	From Federal Government	0.00	0.00
		1,313,025.00	1,436,964.00

State Sources

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3351	Shared Revenues	0.00	0.00
3352	Meals and Rooms Tax Distribution	548,483.00	548,483.00
3353	Highway Block Grant	236,997.00	236,993.00
3354	Water Pollution Grant	287,959.00	28,761.00
3355	Housing and Community Development	0.00	0.00
3356	State and Federal Forest Land Reimbursement	41,764.00	0.00
3357	Flood Control Reimbursement	0.00	0.00
3359	Other (Including Railroad Tax)	34,971.00	12,883.00
3379	From Other Governments	0.00	0.00
		1,150,174.00	827,120.00

Charges for Services

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3401-3406	Income from Departments	1,271,576.00	800,253.00
3409	Other Charges	0.00	0.00
		1,271,576.00	800,253.00

Miscellaneous Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3501	Sale of Municipal Property	20,500.00	28,454.00
3502	Interest on Investments	10,000.00	17,373.00
3503-3509	Other	150,220.00	72,621.00
		180,720.00	118,448.00

Interfund Operating Transfers In

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3912	From Special Revenue Funds	306,564.00	516,313.00
3913	From Capital Projects Funds	0.00	0.00



Revenues

3914A	From Enterprise Funds: Airport (Offset)	175,963.00	156,436.00
3914E	From Enterprise Funds: Electric (Offset)	0.00	0.00
3914O	From Enterprise Funds: Other (Offset)	0.00	0.00
3914S	From Enterprise Funds: Sewer (Offset)	2,855,823.00	2,295,853.00
3914W	From Enterprise Funds: Water (Offset)	0.00	0.00
3915	From Capital Reserve Funds	0.00	0.00
3916	From Trust and Fiduciary Funds	4,500.00	4,619.00
3917	From Conservation Funds	0.00	0.00
		3,342,850.00	2,973,221.00

Other Financing Sources

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds and Notes	0.00	0.00
		0.00	0.00
	Less Proprietary/Special Funds	3,726,711.00	2,997,363.00
	Plus Property Tax Commitment from Tax Rate	15,144,511.00	
	Total General Fund Revenues	20,275,176.00	19,813,484.00



Balance Sheet

Current Assets

Account	Account Description	Starting Balance	Ending Balance
1010	Cash and Equivalents	18,469,365.00	17,368,194.00
1030	Investments	2,281.00	454,320.00
1080	Tax Receivable	3,689.00	17.00
1110	Tax Liens Receivable	756,039.00	720,472.00
1150	Accounts Receivable	420,880.00	523,434.00
1260	Due from Other Governments	656,098.00	675,426.00
1310	Due from Other Funds	1,175,001.00	1,240,879.00
1400	Other Current Assets	223,469.00	46,041.00
1670	Tax Deeded Property (Subject to Resale)	385,413.00	419,319.00
		22,092,235.00	21,448,102.00

Current Liabilities

Account	Account Description	Starting Balance	Ending Balance
2020	Warrants and Accounts Payable	246,650.00	274,847.00
2030	Compensated Absences Payable	298,910.00	290,358.00
2050	Contracts Payable	0.00	0.00
2070	Due to Other Governments	2,736.00	3,936.00
2075	Due to School Districts	0.00	0.00
2080	Due to Other Funds	14,328,526.00	11,962,844.00
2220	Deferred Revenue	3,728,855.00	5,377,088.00
2230	Notes Payable - Current	0.00	0.00
2270	Other Payable	0.00	0.00
		18,605,677.00	17,909,073.00

Fund Equity

Account	Account Description	Starting Balance	Ending Balance
2440	Non-spendable Fund Balance	608,882.00	465,360.00
2450	Restricted Fund Balance	0.00	0.00
2460	Committed Fund Balance	0.00	(618,276.00)
2490	Assigned Fund Balance	958,488.00	410,480.00
2530	Unassigned Fund Balance	1,919,188.00	2,663,189.00
		3,486,558.00	2,920,753.00



Commitment & Reconciliation

Tax Commitment

Source	County	Village	Local Edu.	State Edu.	Other	Property Tax
MS-535	1,647,881.00	0.00	5,847,186.00	629,396.00	0.00	15,037,994.00
Commitment	1,647,881.00	0.00	5,847,186.00	629,396.00		15,144,511.00
Difference	0.00	0.00	0.00	0.00		(106,517.00)

General Fund Balance Sheet Reconciliation

Total Revenues	19,813,484.00
Total Expenditures	20,379,289.00
Change	(565,805.00)
Ending Fund Equity	2,920,753.00
Beginning Fund Equity	3,486,558.00
Change	(565,805.00)



Long-Term Debt

Description	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
1997 Landfill Closure Bond (General)	1,134,062.00	0.00	4.48%	2016	56,703.00	0.00	56,703.00	0.00
2013 Refunding and New Money Bonds (General)	3,971,500.00	285,000.00	4.1% - 5.6%	2025	3,475,000.00	0.00	270,000.00	3,205,000.00
2016 Capital Projects Bond (General)	5,500,000.00	200,000.00	2.65%	2037	5,500,000.00	0.00	0.00	5,500,000.00
2007 Rural Utilities Bond- WWTF (Sewer)	5,000,000.00	0.00	4.25%	2032	3,844,950.00	0.00	3,844,950.00	0.00
2014 Rural Utilities Bond- WWTF (Sewer)	6,000,000.00	210,966.00	2.375%	2037	5,699,915.00	0.00	206,044.00	5,493,871.00
2014 Rural Utilities Bond #2 - WWTF (Sewer)	6,508,000.00	228,828.00	2.375%	2037	6,182,507.00	0.00	223,489.00	5,959,018.00
2016 Rural Development- Refunding Bond (Sewer)	3,670,000.00	180,000.00	2.0% - 4.0%	2032	0.00	3,670,000.00	0.00	3,670,000.00
2016 State Revolving Loan Debt- WWTF Phase II Upgrades (Sewer)	240,925.00	10,119.00	2.0%	2035	0.00	240,925.00	10,151.00	230,774.00