

DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
2014 Tax Rate Calculation

REVISED
Revised MS-1

D.M.L.
12/31/14

TOWN/CITY: HINSDALE

Gross Appropriations	4,582,763
Less: Revenues	2,523,934
	0
Add: Overlay (RSA 76:6)	169,331
War Service Credits	61,900

Net Town Appropriation	2,290,060
Special Adjustment	0

Approved Town/City Tax Effort	2,290,060
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TOWN RATE
6.51

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	12,035,367	2,342,834	9,692,533
Regional School Apportionment			0
Less: Education Grant			(4,189,810)

Education Tax (from below)	(599,073)
Approved School(s) Tax Effort	4,903,650

LOCAL SCHOOL RATE
13.93

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.480
241,561,589	599,073
Divide by Local Assessed Valuation (no utilities)	
242,446,716	

STATE SCHOOL RATE
2.47

COUNTY PORTION

Due to County	1,115,561
	0

Approved County Tax Effort	1,115,561
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COUNTY RATE
3.17

TOTAL RATE
26.08

Total Property Taxes Assessed	8,908,344
Less: War Service Credits	(61,900)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	8,846,444

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	242,446,716	2.47	599,073
All Other Taxes	351,948,416	23.61	8,309,271
			8,908,344

TRC#
258.3

TRC#
258.3

REVISED

Tax Collector for Town/City of:

HINSDALE

**2014 Tax Commitment Verification
RSA 76:10, II**

Commitment Amount	\$8,846,444
1/2% Amount	\$44,232
Acceptable High	\$8,890,676
Acceptable Low	\$8,802,212

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 230-5090, before you issue the bills. See RSA 76:10, II

Enter 2014 commitment amount

\$

*** USE THIS BOX ONLY IF YOU HAVE AN RSA 162-K Tax Increment Financing District ***

Subtract amount for any applicable Tax Increment Financing Districts (TIF)	<\$	>
Net amount after TIF adjustment	\$	

Under penalties of perjury, I verify the amount above was the 2014 commitment amount on the property tax warrant.

Tax Collector/Deputy: _____

Signature Required

Date: _____

Please fax or mail signed warrant total page and a copy of an actual bill to the fax or address below.

FOR DRA USE ONLY

Fax: (603) 230-5947
NH Department of Revenue Administration
Municipal & Property Division
P.O. Box 487
Concord, NH 03302-0487

REQUIREMENTS FOR SEMI-ANNUAL BILLING
PURSUANT TO RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities. – I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

HINSDALE

TOTAL 2014 TAX RATE*	\$26.08
JUNE 2015 BILL (1/2 of 2014 rate)	\$13.04

Please contact your DRA Municipal Accounts Advisor if you have any questions or concerns.

*Does not include Village District rates, which would be added to June bill at 1/2 of 2014 rate if applicable.

NH Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
(603) 230-5090

TOWN/CITY: HINSDALE Advisor's Initials: SG Date: 12/30/2014

OVERLAY – Amount Raised for Abatements

RSA 76:6 limits overlay to an amount not to exceed 5% of the net tax commitment for the municipality, its state education tax amount and local school tax, its share of the county budget, and village district(s), if any. For your municipality, we anticipate the following:

5% Limit	\$445,876	Requested Amount	\$170,000
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*Your actual overlay will be slightly different due to rounding.

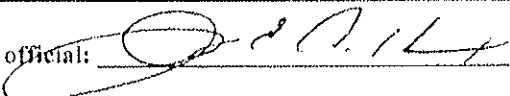
BUDGETARY FUND BALANCE RETENTION

Responsible long term financial planning requires an adequate level of general fund unassigned fund balance to mitigate future risks and to ensure stable tax rates. The GFOA suggests municipalities retain between 8% and 17% of regular general fund operating expenditures. In NH, this is calculated by adding the municipality's general fund operating appropriations, the education tax amount, the local school net tax commitment, and the county appropriation. Based on our best available information, the suggested levels for your municipality would be:

5%	\$519,917	8%	\$831,867	10%	\$1,039,834	17%	\$1,767,718
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Your budgetary unassigned fund balance from the MS-5 is:	\$1,052,961
The amount voted from "surplus" is:	\$5,000
The amount used for RSA 32:11 emergency appropriation is:	\$0
The amount you wish to use to set tax rate:	\$520,000
The amount you wish to retain is:	\$527,961

I hereby acknowledge that I have been advised by the DRA on the recommended retainage ranges as described above.
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Signature of town/city official: 

Title of town/city official: Town Administrator

2014 APPROPRIATIONS MS-2 - As Adjusted

Town/City Hinsdale

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.

**RETAIN FOR YOUR
AUDITOR**

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-2	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A4130	Executive	\$168,087	\$0	\$168,087
A4140	Election, Reg. and Vital Statistics	\$52,457	\$0	\$52,457
A4150	Financial Administration	\$102,331	\$0	\$102,331
A4152	Revaluation of Property	\$40,000	\$0	\$40,000
A4153	Legal Expenses	\$38,000	\$0	\$38,000
A4155	Personnel Administration	\$0	\$0	\$0
A4191	Planning and Zoning	\$94,756	\$0	\$94,756
A4194	General Government Buildings	\$97,317	\$0	\$97,317
A4195	Cemeteries	\$59,066	\$0	\$59,066
A4196	Insurance	\$29,600	\$0	\$29,600
A4197	Advertising and Regional Assoc.	\$0	\$0	\$0
A4199	Other General Government	\$0	\$0	\$0
A4210	Police	\$972,354	\$0	\$972,354
A4215	Ambulance	\$126,061	\$0	\$126,061
A4220	Fire	\$175,890	\$0	\$175,890
A4240	Building Inspection	\$36,345	\$0	\$36,345
A4290	Emergency Management	\$25,773	\$0	\$25,773
A4299	Other (Including Communications)	\$0	\$0	\$0
A4301	Airport Operations	\$0	\$0	\$0
A4311	Administration	\$443,614	\$0	\$443,614
A4312	Highways and Streets	\$153,650	\$0	\$153,650
A4313	Bridges	\$0	\$0	\$0
A4316	Street Lighting	\$25,100	\$0	\$25,100
A4319	Other	\$0	\$0	\$0
A4321	Administration	\$0	\$0	\$0
A4323	Solid Waste Collection	\$248,385	\$0	\$248,385
A4324	Solid Waste Disposal	\$66,882	\$0	\$66,882
A4325	Solid Waste Clean-up	\$0	\$0	\$0
A4326	Sewage Coll. and Disposal and Other	\$322,125	\$0	\$322,125
A4331	Administration	\$327,058	\$0	\$327,058
A4332	Water Services	\$117,000	\$0	\$117,000
A4335	Water Treatment, Conserv. and Other	\$0	\$0	\$0
A4351	Electrical Operations	\$0	\$0	\$0
A4411	Administration	\$988	\$0	\$988
A4414	Pest Control	\$0	\$0	\$0
A4415	Health Agencies and Hosp. and Other	\$50,676	\$0	\$50,676
A4441	Administration and Direct Assistance	\$75,885	\$0	\$75,885
A4444	Intergovernmental Welfare Payments	\$0	\$0	\$0

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-2	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A4445	Vendor Payments and Other	\$0	\$0	\$0
A4520	Parks and Recreation	\$0	\$0	\$0
A4550	Library	\$46,302	\$0	\$46,302
A4583	Patriotic Purposes	\$1,850	\$0	\$1,850
A4589	Other Culture and Recreation	\$151,499	\$0	\$151,499
A4611	Admin. and Purch. of Nat. Resources	\$500	\$0	\$500
A4619	Other Conservation	\$0	\$0	\$0
A4631	Redevelopment and Housing	\$0	\$0	\$0
A4651	Economic Development	\$3,106	\$0	\$3,106
A4711	Princ. - Long Term Bonds and Notes	\$229,711	\$0	\$229,711
A4721	Interest - Long Term Bonds and Notes	\$51,547	\$0	\$51,547
A4723	Int. on Tax Anticipation Note	\$0	\$0	\$0
A4790	Othe Debt Service	\$0	\$0	\$0
A4901	Land	\$0	\$0	\$0
A4902	Machinery, Vehicles and Equipment	\$57,848	\$0	\$57,848
A4903	Buildings	\$0	\$0	\$0
A4909	Improvements other than Buildings	\$0	\$0	\$0
A4912	To Special Revenue Fund	\$0	\$0	\$0
A4913	To Capital Projects Fund	\$0	\$0	\$0
A4914	To Proprietary Fund	\$0	\$0	\$0
A4914S	Sewer-	\$0	\$0	\$0
A4914W	Water-	\$0	\$0	\$0
A4914E	Electric-	\$0	\$0	\$0
A4914A	Airport-	\$0	\$0	\$0
A4915	To Capital Reserve Fund	\$0	\$0	\$0
A4916	To Exp. Tr. Fund - except #4917	\$191,000	\$0	\$191,000
A4917	To Health Maint. Trust Funds	\$0	\$0	\$0
A4918	To Nonexpendable Trust Funds	\$0	\$0	\$0
A4919	To Agency Funds	\$0	\$0	\$0
TOTALS		\$4,582,763	\$0	\$4,582,763

Explanation of Adjustments

2014 REVENUE ESTIMATES

MS-4 - As Adjusted

Town/City Hinsdale

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

RETAIN FOR YOUR
AUDITOR

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-4	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
R3120	Land Use Change	\$0	\$0	\$0
R3180	Resident Taxes	\$0	\$0	\$0
R3185	Timber Taxes	\$8,650	\$0	\$8,650
R3186	Payment in Lieu of Taxes	\$0	\$0	\$0
R3189	Other Taxes	\$0	\$0	\$0
R3190	Interest and Penalties on Delinq Taxes	\$99,500	\$0	\$99,500
	Inventory Penalties	\$0	\$0	\$0
R3187	Excavation Tax	\$500	\$0	\$500
R3210	Business Licenses and Permits	\$15,000	\$0	\$15,000
R3220	Motor Vehicle Permit Fees	\$450,000	\$0	\$450,000
R3230	Building Permits	\$7,500	\$0	\$7,500
R3290	Other Licenses, Permits and Fees	\$25,500	\$0	\$25,500
R3311-3319	FROM FEDERAL GOVERNMENT	\$41,667	\$0	\$41,667
R3351	Shared Revenues	\$0	\$0	\$0
R3352	Meals and Rental Tax Distribution	\$180,310	\$14,655	\$194,965
R3353	Highway Block Grant	\$83,222	\$827	\$84,049
R3354	Water Pollution Grant	\$0	\$27,591	\$27,591
R3355	Housing and Community Development	\$0	\$0	\$0
R3356	State and Federal Forest Land Reimb.	\$5,750	(\$5,294)	\$456
R3357	Flood Control Reimbursement	\$0	\$0	\$0
R3359	Other (Including Railroad Tax)	\$27,800	\$5,294	\$33,094
R3379	FROM OTHER GOVERNMENTS	\$0	\$0	\$0
R3401-3406	Income from Departments	\$162,556	\$0	\$162,556
R3409	Other Charges	\$0	\$0	\$0
R3501	Sale of Municipal Property	\$5,000	\$0	\$5,000
R3502	Interest on Investments	\$650	\$0	\$650
R3503	Other	\$2,600	\$36,948	\$39,548
R3912	From Special Revenue Funds	\$0	\$0	\$0
R3913	From Capital Projects Funds	\$0	\$0	\$0
R3914	From Enterprise Funds	\$0	\$0	\$0
R3914s	Sewer - (Offset)	\$0	\$319,864	\$319,864
R3914w	Water - (Offset)	\$0	\$482,844	\$482,844
R3914e	Electric - (Offset)	\$0	\$0	\$0
R3914a	Airport - (Offset)	\$0	\$0	\$0
R3915	From Capital Reserve Funds	\$0	\$0	\$0
R3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
R3917	From Conservation Funds	\$0	\$0	\$0
R3934	Proc. from Long Term Bonds and Notes	\$0	\$0	\$0

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-4	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
SUBTOTAL OF ESTIMATED REVENUES		\$1,116,205	\$882,729	\$1,998,934

General Fund Balance

	As Submitted on MS-4	Change Amount (+ or -)	As Adjusted	
UNASSIGNED_FB	\$0	\$1,052,961	\$1,052,961	XXXXXXXXXX
LESS EMERG APPROP	\$0	\$0	\$0	XXXXXXXXXX
FB_VOTED_SURPLUS	\$0	\$5,000		\$5,000
FB_REDUCE_TAXES	\$0	\$520,000		\$520,000
RETAINED	\$0	\$527,961	\$527,961	XXXXXXXXXX
TOTAL ESTIMATED REVENUES AND CREDITS				\$2,523,934
OVERLAY	\$0	\$170,000	\$170,000	

Explanation of Adjustments

Town Code	Account#	Reason for Adjustment	WA#
219	3352	State Revenue	
219	3353	State Revenue	
219	3354	State Revenue	
219	3356	State Revenue	
219	3359	Municipality Adjustment	
219	3914s	Municipality Adjustment	5
219	3914w	Municipality Adjustment	4 & 7
219	3503	Municipality Adjustment	

2013 APPROPRIATIONS

MS-22 - As Adjusted

School District Hinsdale

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.

**RETAIN FOR YOUR
AUDITOR**

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-22	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A1100	Regular Programs	\$3,450,930	\$0	\$3,450,930
A1200	Special Programs	\$1,886,115	\$0	\$1,886,115
A1300	Vocational Programs	\$116,918	\$0	\$116,918
A1400	Other Programs	\$195,074	\$0	\$195,074
A1500	Non-Public Programs	\$0	\$0	\$0
A1600	Adult and Community Prog	\$0	\$0	\$0
A1700	Community/Jr.Coll Ed. Prog	\$0	\$0	\$0
A1800	Comm. Service Program	\$0	\$0	\$0
A2000	Student Support Services	\$1,000,335	\$0	\$1,000,335
A2200	Instructional Staff Service	\$190,478	\$0	\$190,478
A2310 840	School Board Contingency	\$0	\$0	\$0
A2310	Other School Board	\$51,914	\$0	\$51,914
A2320 310	SAU Management Services	\$540,290	\$0	\$540,290
A2320	Other Executive Admin	\$183,836	\$0	\$183,836
A2400	School Admin Service	\$900,143	\$0	\$900,143
A2500	Business	\$0	\$0	\$0
A2600	Operation/Maint of Plant	\$1,061,185	\$0	\$1,061,185
A2700	Student Transportation	\$425,339	\$0	\$425,339
A2800	Support Serv,Central/Other	\$154,834	\$0	\$154,834
A3100	Food Service Operations	\$1	\$0	\$1
A3200	Enterprise Operations	\$0	\$0	\$0
A4100	Site Acquisition	\$0	\$0	\$0
A4200	Site Improvement	\$0	\$0	\$0
A4300	Architectural/Engineering	\$0	\$0	\$0
A4400	Educ Specification Develop	\$0	\$0	\$0
A4500	Bldg Acq/Construction	\$0	\$0	\$0

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-22	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A4600	Bldg Improvement Services	\$1	\$0	\$1
A4900	Other Fac Acq/Cons Service	\$0	\$0	\$0
A5110	Debt Service - Principal	\$650,000	\$0	\$650,000
A5120	Debt Service - Interest	\$322,974	\$0	\$322,974
A5220	To Food Service	\$280,000	\$0	\$280,000
A5222	To Other Special Revenue	\$575,000	\$0	\$575,000
A5230	To Capital Projects	\$0	\$0	\$0
A5251	To Capital Reserves	\$50,000	\$0	\$50,000
A5252	To Expendable Trust	\$0	\$0	\$0
A5253	To Non-Expendable Trust	\$0	\$0	\$0
A5254	To Fiduciary Funds	\$0	\$0	\$0
A5310	To Charter Schools	\$0	\$0	\$0
A5390	To Other Agencies	\$0	\$0	\$0
Deficit Approp	Deficit Appropriation	\$0	\$0	\$0
Supplemental	Supplemental Appropriation	\$0	\$0	\$0
	TOTAL	\$12,035,367	\$0	\$12,035,367
				\$0

Explanation of Adjustments

2014 REVENUE ESTIMATES MS-24 - As Adjusted

School District Hinsdale

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

**RETAIN FOR YOUR
AUDITOR**

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-24	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
REVENUE FROM LOCAL SOURCES				
R1300-1349	Tuition	\$50,000	\$0	\$50,000
R1400-1449	Transportation Fees	\$0	\$0	\$0
R1500-1599	Earnings on Investments	\$0	\$0	\$0
R1600-1699	Food Service Sales	\$100,000	\$0	\$100,000
R1700-1799	Student Activities	\$7,000	\$0	\$7,000
R1800-1899	Community Services Activities	\$0	\$0	\$0
R1900-1999	Other Local Services	\$100,000	\$0	\$100,000
REVENUE FROM STATE SOURCES				
R3210	School Building Aid	\$462,803	\$0	\$462,803
R3215	Kindergarten Building Aid	\$0	\$0	\$0
R3220	Kindergarten Aid	\$0	\$0	\$0
R3230	Catastrophic Aid	\$120,000	(\$11,223)	\$108,777
R3240-3249	Vocational Aid	\$20,000	\$0	\$20,000
R3250	Adult Education	\$0	\$0	\$0
R3260	Child Nutrition	\$10,000	\$0	\$10,000
R3270	Driver Education	\$0	\$0	\$0
R3290-3299	Other State Sources	\$0	\$0	\$0
REVENUE FROM FEDERAL SOURCES				
R4100-4539	Federal Program Grants	\$575,000	\$0	\$575,000
R4540	Vocational Education	\$0	\$0	\$0
R4550	Adult Education	\$0	\$0	\$0
R4560	Child Nutrition	\$140,000	\$0	\$140,000
R4570	Disabilities Programs	\$0	\$0	\$0
R4580	Medicaid Distribution	\$90,000	\$0	\$90,000
R4590-4999	Other Federal Sources (except 4810)	\$0	\$0	\$0
R4810	Federal Forest Reserve	\$0	\$0	\$0
OTHER FINANCING SOURCES				
R5110-5139	Sale of Bonds or Notes	\$0	\$0	\$0
R5221	Transfer from Food Serv-Spec. Rev. Fund	\$0	\$0	\$0
R5222	Transfer from Other Special Revenue Funds	\$0	\$0	\$0
R5230	Transfer from Capital Projects Funds	\$0	\$0	\$0
R5251	Transfer from Capital Reserve Funds	\$0	\$0	\$0
R5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
R5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
	Other Financing Sources	\$0	\$0	\$0
R5140	RAN's	\$0	\$0	\$0

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-24	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
	Supplemental Appropriation (Contra)	\$0	\$0	\$0
	SUBTOTAL OF ESTIMATED REVENUE	\$1,674,803	(\$11,223)	\$1,663,580

General Fund Balance

	As Submitted on MS-24	Change Amount (+ or -)	As Adjusted	
UNASSIGNED_FB	\$679,254	\$0	\$679,254	XXXXXXXXXX
FB_VOTED_SURPLUS	\$50,000	\$0		\$50,000
FB_REDUCE_TAXES	\$629,254	\$0		\$629,254
TOTAL ESTIMATED REVENUES AND CREDITS				\$2,342,834

TOTAL APPROPRIATIONS \$12,035,367

LESS: TOTAL REVENUES AND CREDITS \$2,342,834

DISTRICT ASSESSMENT (Prior to State Grants) \$9,692,533

Explanation of Adjustments

Code	Account#	Reason for Adjustment	WA#
219S	3230	State Revenue	

SCHOOL FUND BALANCE RETENTION FOR TAX YEAR 2015

If your school district voted under RSA 198:4-b, II, to retain unassigned fund balance in an amount up to 2.5% of that year's net assessment the calculation is below.

1	Local School District	HINSDALE
2	Fiscal Year End	FY 14-15
3	Net Assessment for Year of Report	\$5,502,723
4	2.5% of Net Assessment	\$137,568

1	1st Regional School District	N/A
2	Fiscal Year End	FY 14-15
3	Net Assessment for Year of Report	#N/A
4	2.5% of Net Assessment	#N/A

1	2nd Regional School District	N/A
2	Fiscal Year End	FY 14-15
3	Net Assessment for Year of Report	#N/A
4	2.5% of Net Assessment	#N/A

***2014 Tax Net Assessment for FY15 = MS-22 Voted Appropriation less MS-24 Est. Rev. less Adeq. Ed. Grant**