

Equity 1

New Hampshire Department of Revenue Administration

2018 \$22.53

Preliminary Tax Rate *Tax Rate not Finalized*

Tax Rate Breakdown Dunbarton

	Municip	oal Tax Rate Ca	alculation		
	Jurisdiction		Tax Effort	Valuation	Tax Rate
Municipal	10/1		\$4,168,992	\$310,881,454	\$4.60
County	Z E	12	\$966,781	\$310,881,454	\$3.11
Local Education	S W	65	\$14,998,612	\$310,881,454	\$12.44
State Education	2 5	2	\$691,664	\$290,747,754	\$2.38
Total	Z A		\$6,956,241	/3/	\$22.53

Village Tax Rate Calculation					
Jurisdict	ion	Tax Effort	Valuation	Tax Rate	
Total		2-2-1			

ALIENII.	- 1/1° A	111	1	IE MILL		-1/E 11/
	Tax Co	mmitment Ca	lculation			
Total Municipal Tax Effort	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		12		1/2/	\$6,956,241
War Service Credits		=	131		13/	(\$61,765)
Village District Tax Effort	Y Z	-	2	-	\geq	45
Total Property Tax Commitment	OK I	2	DE	ZA ZA	OK	\$6,894,476



Preliminary Tax Rate - Dunbarton

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Appropriations and Revenues

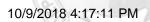
	Municipal Accounting	Overview		
	Description		Appropriation	Revenue
Total Appropriation	2 29 3	2	\$2,727,582	2
Net Revenues (Not Including Fund Balance)	A A	OC	2	\$1,195,435
Fund Balance Voted Surplus	21	21	2/3/	\$173,260
Fund Balance to Reduce Taxes	Equity A	Fall	ity a S	\$0
War Service Credits	C.01 (40.0) 811	C.01-4-	\$61,765	C.07- 40
Special Adjustment	1000000		\$0	
Actual Overlay Used	VENU	-VE	\$10,950	VENI
Net Required Local Tax Effort			\$4,168	8,992

	Co	ounty Apportionment		
	Description		Appropriation	Revenue
Net County Apportionment		\$966,781	187	
et Required County Tax Effort \$966,781		781		

Education	
Description	Appropriation Revenue
Net Local School Appropriations	\$5,555,592
Net Cooperative School Appropriations	DEVENUE DEVENU
Net Education Grant	(\$997,734)
Locally Retained State Education Tax	(\$691,664)
Net Required Local Education Tax Effort	\$14,998,612
State Education Tax	\$691,664
State Education Tax Not Retained	\$0
Net Required State Education Tax Effort	\$691,664

Valuation

		Municipal (MS-1)		
	Description		Current Year	Prior Year
Total Assessment Valuation with Utilities	12/	2 / L	\$310,881,454	\$303,808,127
Total Assessment Valuation without Utilities		- TO N	\$290,747,754	\$283,694,527
		Village (MS-1V)		
	Description		Current Year	



Dunbarton

Tax Commitment Verification

2018 Tax Commitment Verification - RSA 76:10 II					
	Description		Amount		
Total Property Tax Commitment	10	Will I	\$6,894,476		
1/2% Amount	For Equity all	Equity 11	\$34,472		
Acceptable High			\$6,928,948		
Acceptable Low			\$6,860,004		

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 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	TWE	STR.	TIME		STR	TME
ess amount for any applicable	Tax Increment Fina	ancing Districts (ΠF)	141.00	3	2
Net amount after TIF adjus	The state of the s		Jan A	Emily (8//	100

Under penalties of perjury, I verify the amount above was the 2018 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:

Date:

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.

	Dunbarton			Total Tax Rate	Semi-Annua	al Tax Rate
Total 2018 Tax Rate	TX	R	TX.	\$22.53	D 7	\$11.27
		Associated Villag	jes			
No associated Villages to repo	rt Fon	Equity 11		For Equity 11	1	For Equity

Fund Balance Retention

Enterprise Funds and Current Year Bonds General Fund Operating Expenses Final Overlay

Current Amount Retained (5.78%)

Preliminary Tax Rate - Dunbarton

\$0 \$8,252,221 \$10,950

Amount

\$477,061

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1), pg. 17.

2018 Fund Balance Retention Guidelines: Dunbarton

[2] Government Finance Officers Association (GFOA), (2009), Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund.

Description

[3] Government Finance Officers Association (GFOA), (2011), Best Practice: Replenishing General Fund Balance.

17% Retained (Maximum Recomi	mended)		\$1,402,878
10% Retained	AVEAU.	AVENU.	\$825,222
8% Retained	E. REVENUE A	E. REVENUE A	\$660,178
5% Retained (Minimum Recomm	ended)	(5)	\$412,611
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