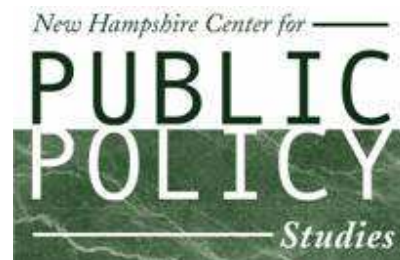


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Financing New Hampshire's Cities and Towns: Through 2011

December 2012

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About this paper

One of the Center's projects since its inception in 1996 has been to address issues regarding local government. This paper is the latest in our series of reports illuminating local government activities.

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Financing New Hampshire's Cities and Towns: Through 2011

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Executive summary

Though signs of economic recovery continue to sprout up – increased rates of job creation in some sectors, greater stability in the real estate market, and modest upticks in tax collections – the recession still casts a lingering shadow over municipal governments in New Hampshire and the rest of the country.

Among the biggest challenges facing cities and towns as they emerge from the downturn of the past five years are reductions in state aid to municipal budgets and continued high demand for public services.

This paper seeks to present the data behind municipal budgets, lay out the trends behind local spending, and link some of those changes to broader trends in state and federal assistance. The data contained covers 2011 and builds on our previous annual reports on local budgets, showing that the trends of the recent past have not changed much: The recession has reshaped some fundamental aspects of municipal finance in New Hampshire. Comparing selected statewide spending patterns, we see that total municipal appropriations per person have leveled off considerably over the past four years compared with pre-recession trends. At the same time, we see that two main sources of municipal revenue – state aid and property taxes – have been under strain, with per capita state aid to cities and towns down roughly 17 percent from 2007 to 2011. Total property valuation per capita remains essentially flat over that same period, after several years of annual increases. Among the findings of this analysis is that, overall, the biggest cuts in local municipal spending have come in the area of infrastructure – water systems, capital outlays and sanitation services. Municipalities have cut a bigger share of these services while cutting less – or in some cases increasing spending – in other areas, including general government spending and public safety.

New Hampshire cities and towns appropriated more than \$5 billion in 2011, equal to the amount spent at the state level during the same period.

At the heart of this work is a series of data sets that provides details about trends in spending for New Hampshire communities. Tables with information for each of the state's 13 cities are available at the end of this report. Individual tables for every town are available on the Center's website (www.nhpolicy.org).¹ We have also developed a series of interactive maps, also available on our website, that will allow users to review this information, as well as broader demographic trends, for every municipality in New Hampshire.

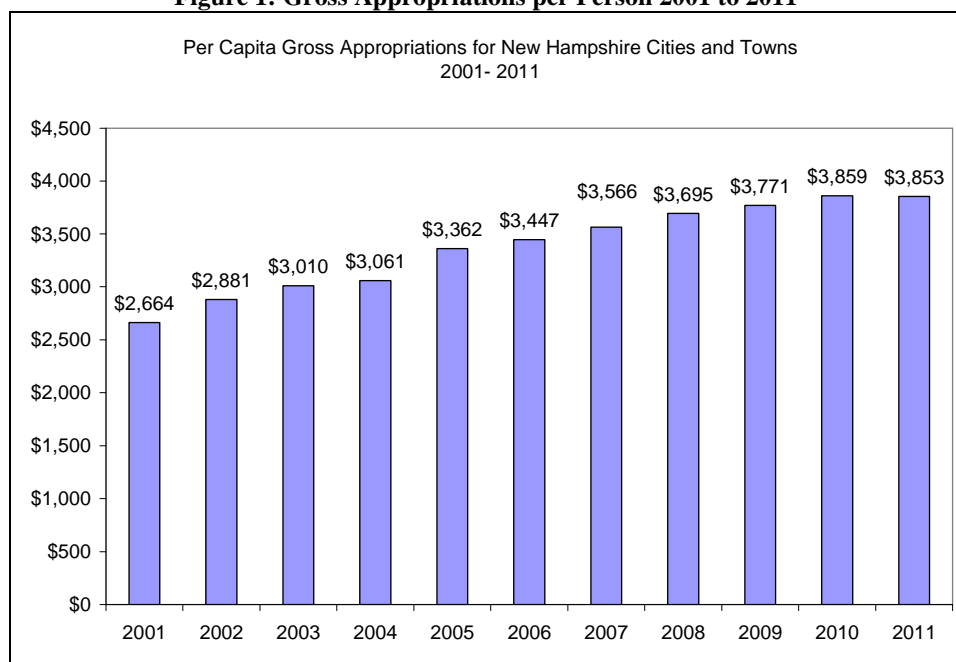
Local government finance in New Hampshire

Gross appropriations at the city and town level for municipal, school and county services increased from an average of \$2,664 per person in 2001 to \$3,566 by 2007, an increase of almost \$1,000 over seven years. However this growth slowed during the recession,

¹ Spreadsheets which show data for each town in New Hampshire are available at the "Local Government / Local Government Data Book" section of <http://www.nhpolicy.org/>

increasing to \$3,853 per person in 2011 for all towns in New Hampshire (Figure 1). This represents an increase of 45 percent over this time period at a compound annual rate of increase of 3.7 percent per year. This rate of growth was significantly higher than changes in the consumer price index (2.3 percent per year over this time period) but roughly equivalent to growth in the state's general fund, which grew 41 percent, or a compound annual rate of increase of 3.5 percent. In other words, appropriations at the local level grew more quickly than the cost of inflation but are roughly keeping pace with spending increases at the state level.

Figure 1: Gross Appropriations per Person 2001 to 2011²

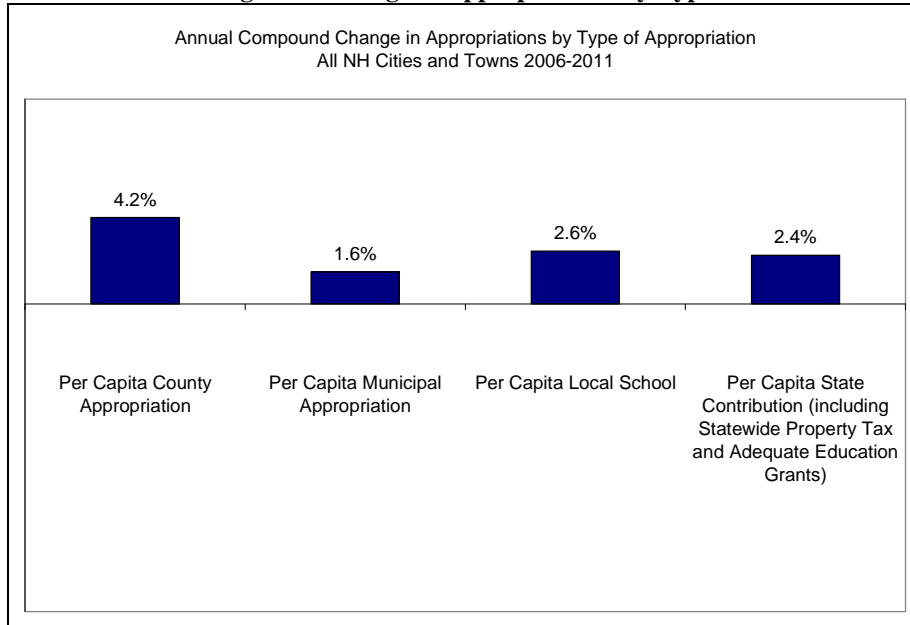


As shown later in this report (Table 2) municipal appropriations and other spending, on a per capita basis and adjusted for inflation, grew at an average annual rate of 1.9 percent from 2001 to 2007, but were essentially unchanged from 2007 to 2011.

As shown in Figure 2, appropriations for county services grew the most quickly in the last five years, at an annual compound rate of 4.2 percent. Local per capita school appropriations grew at 2.6 percent, and municipal appropriations at 1.6 percent. The portion of the budget accounted for by the statewide property tax and the adequate education grants from the state grew at roughly 2.4 percent per year.

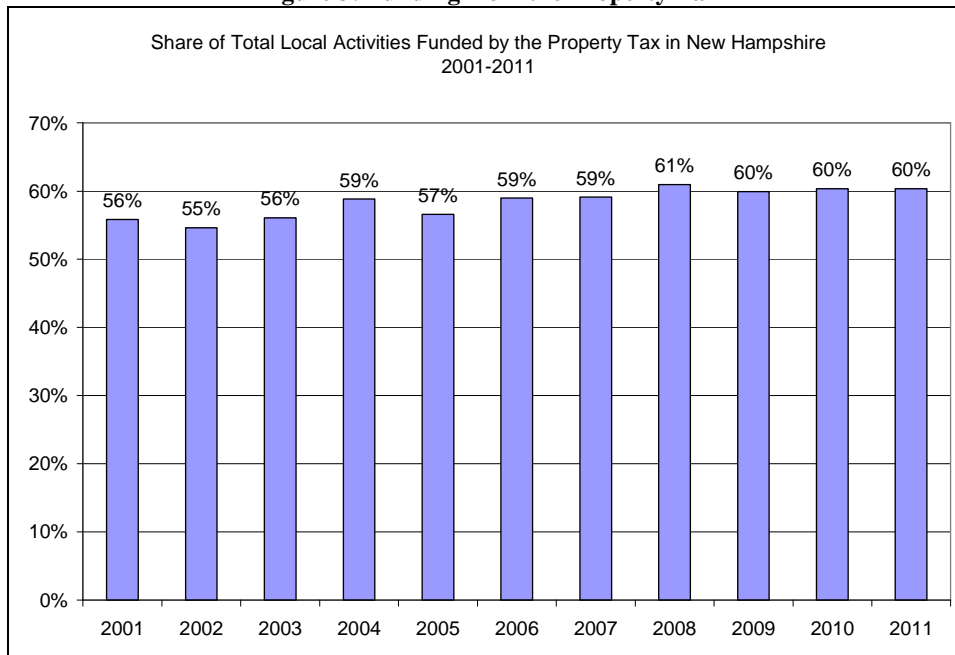
² Gross Appropriations per Person shown on Figure 1 differ by about 1.1% from the Totals shown on Table 2, due to embedded credits against the property tax.

Figure 2: Change in Appropriations by Type



To fund the changes in appropriation levels, cities and towns can raise revenues through increases in property tax rates, changes in fees, or through attempting to negotiate with state officials regarding state revenues to support local activities. Figure 3 shows that, of those three sources of revenue, the share of total appropriations funded by the property tax has increased slightly over the study period – a roughly 4 percent point increase over the past decade, though relatively flat since 2008. In other words, the local property tax has funded an increasing share of municipal, county and school services.

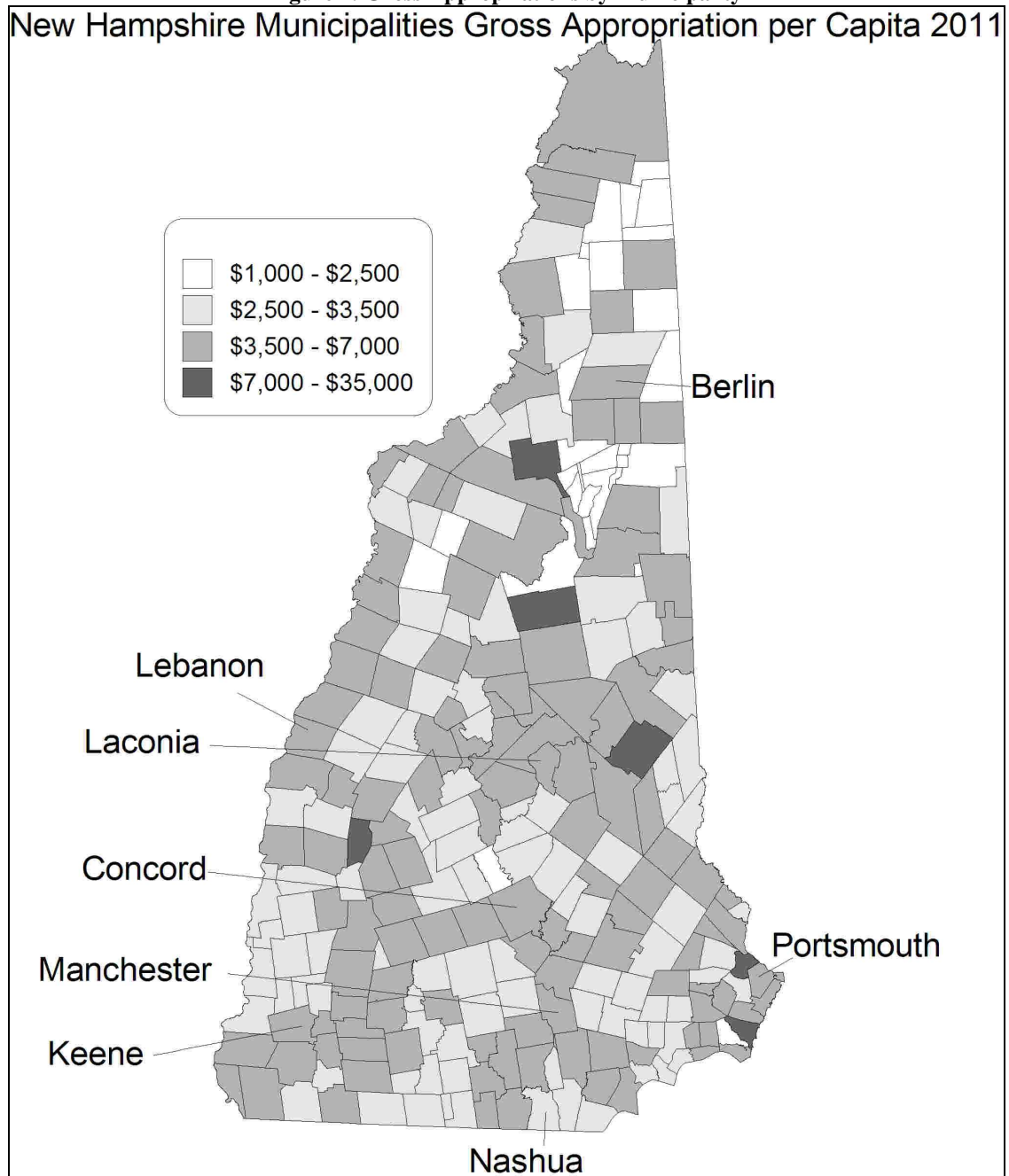
Figure 3: Funding from the Property Tax



One of the most striking findings from this analysis is how significant the variation in spending patterns is across the state's municipalities. Figure 4 illustrates the variation across New Hampshire in per capita gross appropriations. While expressing municipal revenue and appropriation data on a per-person basis helps to compare one municipality to another, municipalities still show significant differences.

This variation is due to many factors. Large cities and job-center suburbs might have more jobs per capita, and therefore may need to spend more on services for commuters, such as traffic lights, road maintenance, and police and fire protection. Some municipalities may have constraints on tapping revenue resources, such as tax caps and other limitations, which limit the amount that can be raised to support services. Some areas may simply have higher property valuations, which allows for more appropriations per person.

Figure 4: Gross Appropriations by Municipality

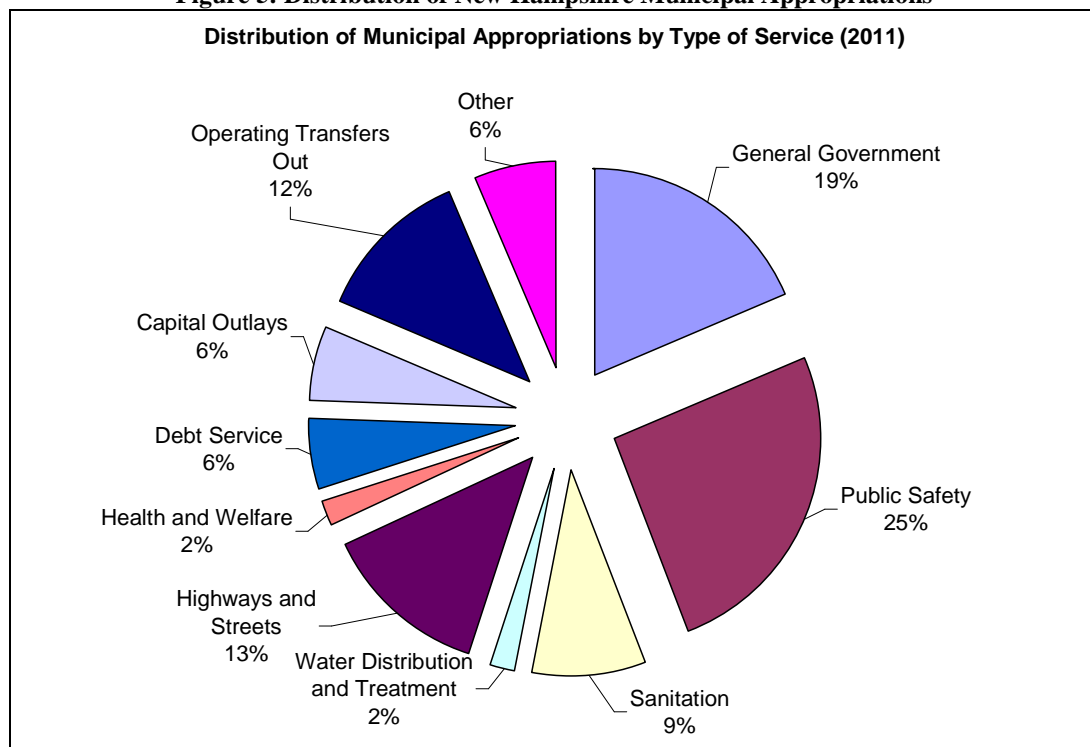


Municipal services

Cities and towns carry out a variety of functions for their residents, including maintenance of streets, water treatment, and health and welfare services for those in need. Many of these services – as town spending is ultimately authorized by the state – are mandated by state laws.³ According to New Hampshire RSA 165, for example, towns are required to assist residents who are unable to help themselves. This law results in expenditures associated with health and welfare. While many services are mandated by the state, the manner in which municipal functions are carried out and the level of funding are matters left to the discretion of individual communities.

In 2011, towns and municipalities appropriated just less than \$2 billion for the full set of services for which they are responsible. As Figure 5 shows, just less than half of these appropriations were targeted at public safety and general government operating expenses. Sanitation, water distribution and treatment, and maintenance and construction of roads and highways accounted for much of the remainder (24 percent).

Figure 5: Distribution of New Hampshire Municipal Appropriations



³ New Hampshire's Constitution does not grant any power directly to municipalities. A municipality only has authority to act if the Legislature grants it through a statute. "Towns only have such powers as are expressly granted to them by the legislature and such as are necessarily implied or incidental thereto." *Girard v. Allentown*, 121 N.H. 268 (1981). Source: <http://www.nhlgc.org/LGCWebSite/InfoForOfficials/townandcityarticles.asp?TCArticleID=139>.

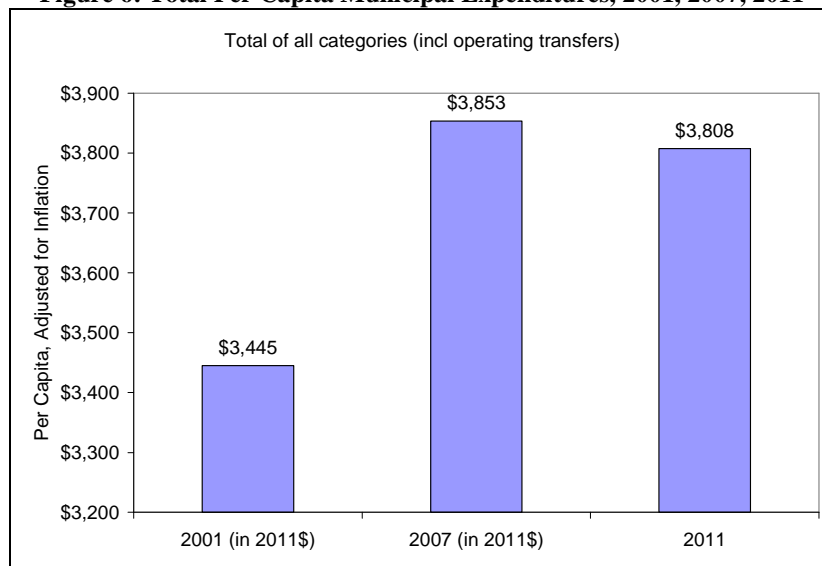
Managing the Great Recession

Many of the fiscal trends described above were upended by the profound economic strains brought on by the Great Recession: a worsening job market, plummeting real estate values, cuts in state aid to municipalities, and increased demand for services. Faced with these strains, cities and towns had two basic choices to make in order to continue to balance their budgets: either cut spending and reduce services, or increase revenues through higher property taxes.

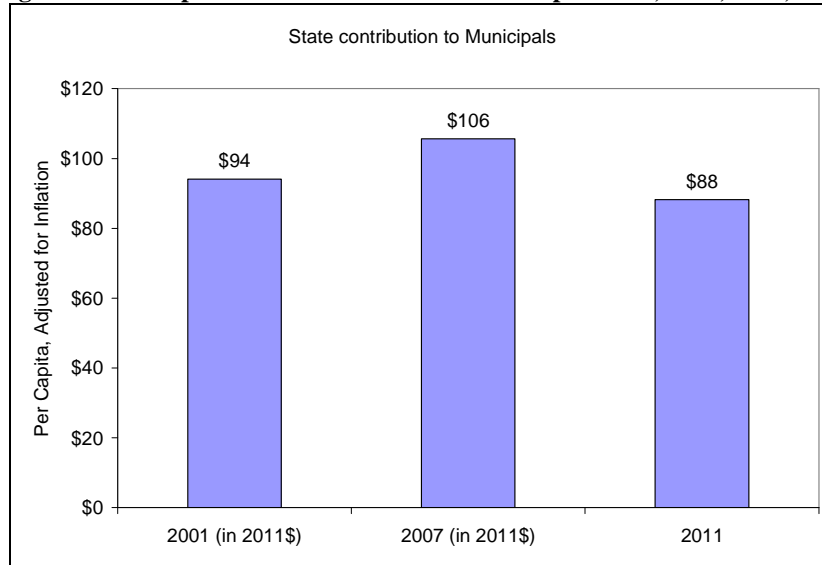
Many municipal fiscal trends were upended by the profound economic strains brought on by the Great Recession: a worsening job market, plummeting real estate values, cuts in state aid to municipalities, and increased demand for services.

The following charts illustrate some of the ways of gauging the impact of the recession on municipal budgets. Figure 5 shows that per capita municipal spending has been essentially flat since the beginning of the recession (2007 to 2011). Annual percent spending increased 1.9 percent between 2001 and 2007 but declined by 0.3 percent from 2007 to 2011.

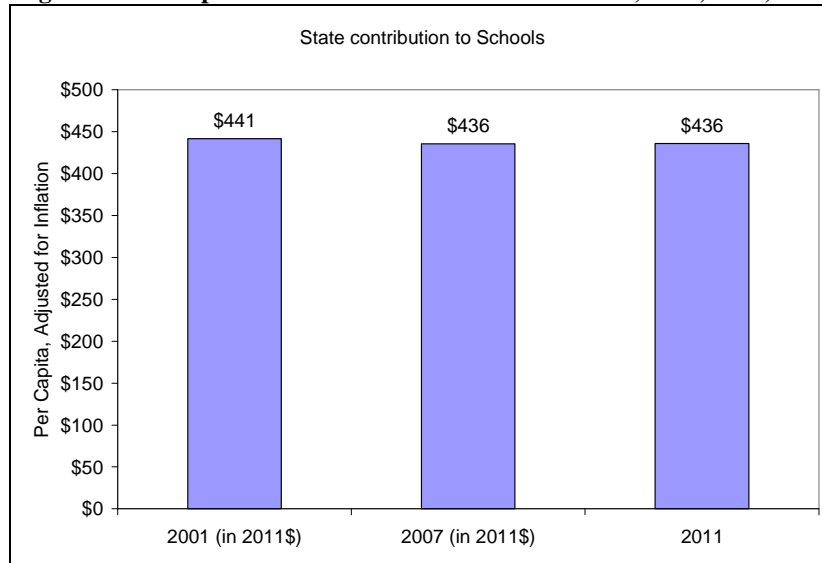
Figure 6: Total Per Capita Municipal Expenditures, 2001, 2007, 2011



However, state aid to municipalities has fallen off sharply since the recession began, from \$106 per person in 2007 to \$88 per person in 2011 – a 4.5 percent annual decrease over that period (Figure 7).

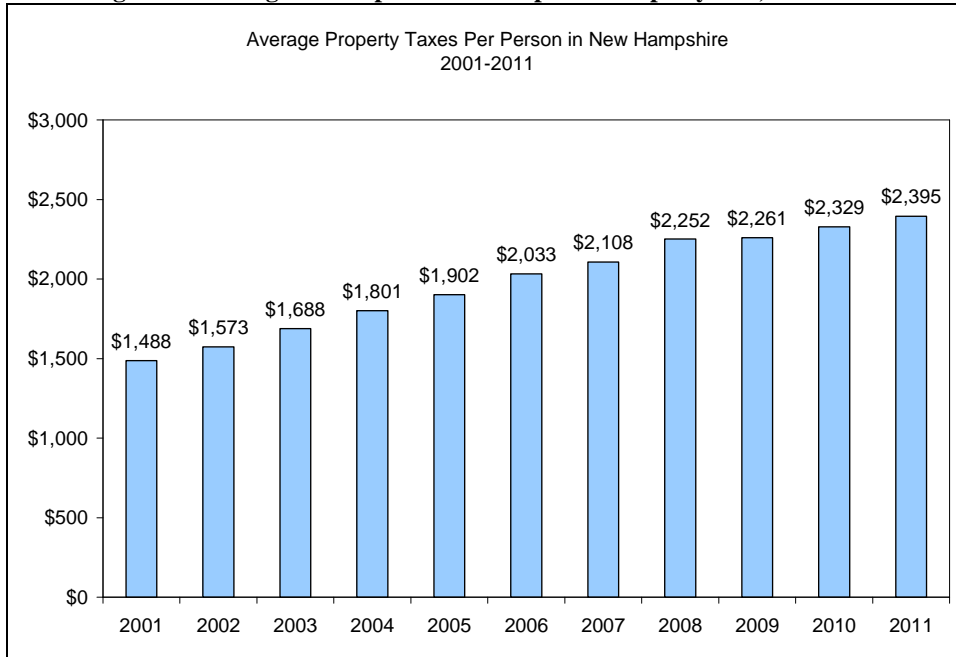
Figure 7: Per Capita State Contribution to Municipal Costs, 2001, 2007, 2011

Meanwhile, the per capita state contribution to local school costs dropped slightly from 2007 to 2011 (Figure 8).

Figure 8: Per Capita State Contribution to School Costs, 2001, 2007, 2011

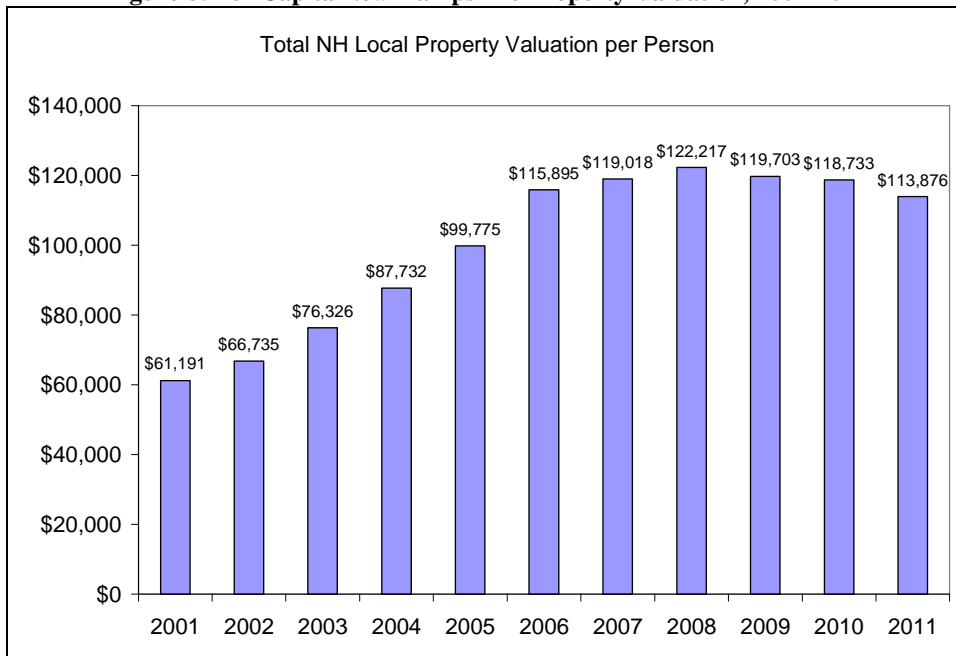
These trends – a continued rise in local expenditures, combined with declines in state aid to municipalities – put increased pressure on the property tax as a source of revenue for cities, towns and school districts. The annual rate of increase, however, has slowed during the years of the recession (Figure 9).

Figure 7: Average Per Capita New Hampshire Property Tax, 2001-2011



Another way to measure the pressure faced by municipal budgeters is by tracking the decline in property valuation caused by the recession. After years of steady increases, total property valuations in the state declined by more than \$8,000 per person from 2008 to 2011 (Figure 8).

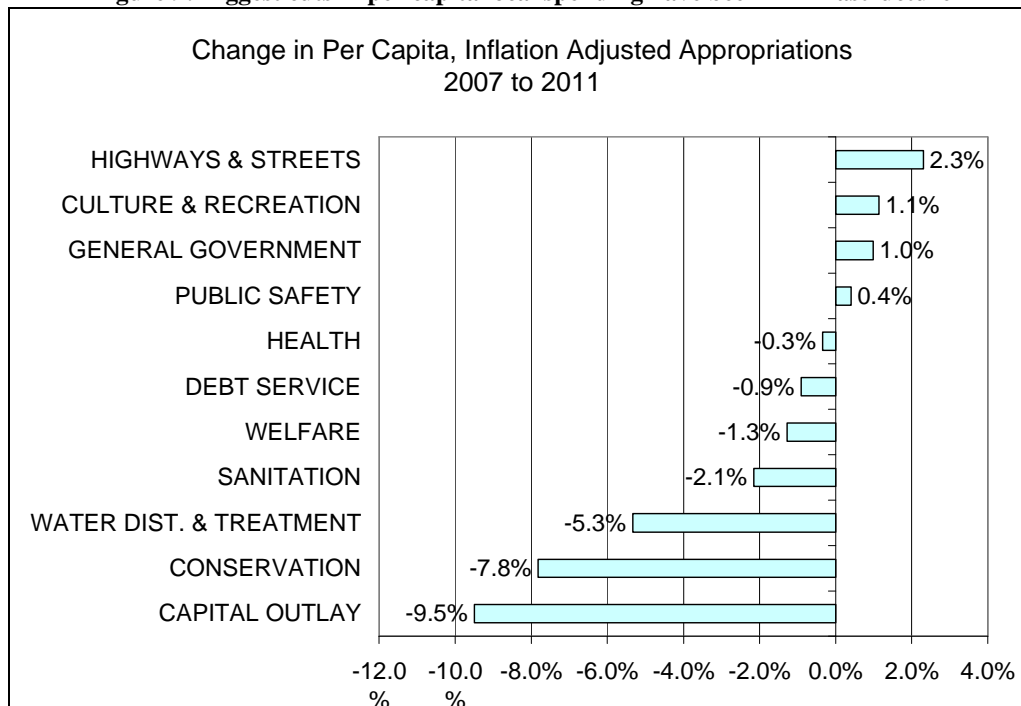
Figure 8: Per Capita New Hampshire Property Valuation, 2001-2011



As local governments have few revenue options beside property taxes, this decline in property valuations has severely constrained their ability to raise money to offset the financial strains caused by the recession and drops in state aid.

An analysis of spending by category since the recession shows that among the biggest cuts in local municipal expenditures have come in the area of infrastructure – water systems, capital outlays and sanitation services (Figure 9).

Figure 9: Biggest cuts in per capita local spending have been in infrastructure



Municipalities have cut a bigger share of these services while cutting less – or in some cases increasing spending – in other areas, including general government spending and public safety.

Why we collected and published the data

New Hampshire remains a state that is very focused on local government. Through our work with SB2 and local property tax exemptions, the Center has attempted to provide the public with information of value to selectmen, aldermen, councilors, town managers, the legislature and citizens interested in local financing of government and local services. In this work, we provide policymakers with a consistent set of data on expenditures and revenues for municipal, school and county services funded by each city and town in the state across the years 2001 and 2011.

The genesis of this work started with requests from town budget officials asking the following questions:

- What is my town's tax rate compared to that of others of similar size?

- What happens to the tax rate if revenue and appropriations change?
- How do our appropriations compare to other towns providing similar services?
- How much has the amount needed to be raised by taxes changed over time, on an aggregate basis and a per-capita basis?
- How much have per-student appropriations for education changed over time?
- How much have per-capita appropriations on other municipal services grown over time?
- How much have property values changed over time, and how has this affected the tax rate?

To attempt to answer these questions, the Center surveyed the available data on appropriation levels, taxes, expenditures and revenues for all the cities and towns in New Hampshire. The New Hampshire Department of Revenue Administration (DRA), as the final arbiter of local tax rates, annually publishes tax rates and collects a great deal of data – including tax rates, appropriations and revenues – for all cities and towns in the state. Local governments are also required to submit information to DRA on local school appropriations, other municipal appropriations, and revenues. As far as the Center was able to determine, this data from DRA are the only consistent source of comparable data on appropriations, revenues and taxation for all New Hampshire cities and towns.

The Center has continued to identify ways in which state government could do more to facilitate access to public data and enhance the quality of public data sets. Until early 2008 these data were only available in paper form by combing through the files of individual municipalities, or by visiting the offices of the DRA in Concord. Staff from the Center obtained the bulk of the data used in this report by transcribing it from the printed forms kept on file at the DRA Municipal Services Division. The DRA has since made this data available to the general public in an electronically retrievable format, in personal computer spreadsheets, on the DRA website.

The Center encourages other efforts to make this data more readily available. For example, the New Hampshire Public Finance Consortium (NHPFC), a volunteer committee of the New Hampshire Government Finance Officers Association (NHGFOA), has also developed a website data model to present this DRA information in a more user-friendly and flexible format. There are two primary data display functions built into the NHPFC website. The first is a graphing capability, based on fourteen pre-defined financial ratios and graphs which members of the Consortium feel are most likely to be universally applicable and useful. The second function is a data download feature, which allows the user to select and download any data set from any source in the website's database, from any city or town, from any year back to 2003.

For this spreadsheet, we use many of these same sources of data directly from DRA; however, we have summarized and presented this information in a format we hope is even more readily accessible in analyzing trends in local government financing. We rely on the DRA Tax Rate Calculation for municipalities for the years 2001 to 2010. Data are supplemented with detail on local appropriations (from the MS-2 form) and detail on monies coming from other revenue sources (from the MS-4 form). Finally the Center

added estimates of population by town from the Office of Energy and Planning to allow municipalities to compare appropriations on a per capita basis.

For the state as a whole and each town or city in the state, we have created two separate spreadsheets. The first spreadsheet for each municipality provides the basic data collected by the Center to understand local finances, with a focus on property taxes collected for each major government unit (municipality, school district and county). The following table shows this data summarized for New Hampshire, while the spreadsheet on our website allows the user to bring up the comparable data for any municipality.

Table 1: Financing New Hampshire's Cities and Towns: Dataset 2006-2011⁴

New Hampshire Municipal, School, and County Five Year Tax Summary											
Account	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 1,821,937,673	\$ 1,866,599,641	\$ 1,896,620,480	\$ 1,924,529,612	\$ 1,962,644,735	\$ 1,978,484,148	\$ 156,546,475	8.6%	\$ 15,839,413	0.8%
	Revenues ***	\$ 1,050,740,278	\$ 1,042,963,165	\$ 1,020,213,698	\$ 1,016,016,623	\$ 1,024,084,684	\$ 1,004,682,789	\$ -46,057,489	-4.4%	\$ -19,401,895	-1.9%
	Net Appropriation (Raised by taxes)	\$ 771,197,395	\$ 823,636,476	\$ 876,406,782	\$ 908,512,989	\$ 938,560,051	\$ 973,801,359	\$ 202,603,964	26.3%	\$ 35,241,308	3.6%
	Tax Rate	\$ 4.90	\$ 5.08	\$ 5.25	\$ 5.51	\$ 5.75	\$ 6.20	\$ 1.30	26.5%	\$ 0.45	7.2%
Local School *											
	Gross Appropriation **	\$ 2,495,450,822	\$ 2,606,204,683	\$ 2,718,931,741	\$ 2,826,303,243	\$ 2,871,608,528	\$ 2,848,502,769	\$ 353,051,947	14.1%	\$ -23,105,759	-0.8%
	Revenues ***	\$ 801,996,087	\$ 873,257,788	\$ 874,715,384	\$ 985,022,225	\$ 991,547,505	\$ 917,198,956	\$ 115,202,869	14.4%	\$ -74,348,549	-8.1%
	Net Appropriation (Raised by taxes)	\$ 1,330,967,227	\$ 1,370,640,912	\$ 1,480,563,348	\$ 1,478,115,184	\$ 1,517,271,328	\$ 1,568,955,310	\$ 237,988,083	17.9%	\$ 51,683,982	3.3%
	Local Tax Rate	\$ 8.46	\$ 8.45	\$ 8.86	\$ 8.96	\$ 9.30	\$ 9.99	\$ 1.53	18.1%	\$ 0.69	6.9%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 362,487,508	\$ 362,305,983	\$ 363,653,009	\$ 363,165,834	\$ 362,789,695	\$ 362,348,503	\$ -139,005	0.0%	\$ -441,192	-0.1%
	Net Appropriation (Raised by taxes)	\$ 362,487,508	\$ 362,305,983	\$ 363,653,009	\$ 363,165,834	\$ 362,789,695	\$ 362,348,503	\$ -139,005	0.0%	\$ -441,192	-0.1%
	Local Tax Rate	\$ 2.52	\$ 2.24	\$ 2.14	\$ 2.28	\$ 2.19	\$ 2.33	\$ -0.20	-7.7%	\$ 0.14	5.8%
Adequate Education Grant *											
		\$ 470,032,394	\$ 524,405,455	\$ 527,360,567	\$ 577,597,142	\$ 578,236,605	\$ 578,236,605	\$ 108,204,211	23.0%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 2,495,450,822	\$ 2,606,204,683	\$ 2,718,931,741	\$ 2,826,303,243	\$ 2,871,608,528	\$ 2,848,502,769	\$ 353,051,947	14.1%	\$ -23,105,759	-0.8%
	Revenues ***	\$ 1,164,483,595	\$ 1,235,563,771	\$ 1,238,368,393	\$ 1,348,188,059	\$ 1,354,337,200	\$ 1,279,547,459	\$ 115,063,864	9.9%	\$ -74,789,741	-5.8%
	Net Appropriation (Raised by taxes)	\$ 1,693,454,735	\$ 1,732,946,895	\$ 1,844,216,357	\$ 1,841,281,018	\$ 1,880,061,023	\$ 1,931,303,813	\$ 237,849,078	14.0%	\$ 51,242,790	2.7%
	Equalized State Tax Rate	\$ 10.98	\$ 10.69	\$ 11.00	\$ 11.24	\$ 11.49	\$ 12.31	\$ 1.33	12.2%	\$ 0.82	6.7%
County *											
	Gross Appropriation **	\$ 204,248,001	\$ 218,790,098	\$ 243,647,720	\$ 245,304,611	\$ 247,667,720	\$ 252,287,409	\$ 48,039,408	23.5%	\$ 4,619,689	1.8%
	Revenues ***	\$ 1,984,678	\$ 1,984,678	\$ 1,984,678	\$ 0	\$ 0	\$ 0	\$ -1,984,678	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 202,263,323	\$ 216,805,420	\$ 241,663,042	\$ 245,304,611	\$ 247,667,720	\$ 252,287,409	\$ 50,024,086	24.7%	\$ 4,619,689	1.8%
	Local Tax Rate	\$ 1.29	\$ 1.34	\$ 1.45	\$ 1.49	\$ 1.52	\$ 1.61	\$ 0.32	24.9%	\$ 0.09	5.5%
Total *											
	Gross Appropriation **	\$ 4,521,636,496	\$ 4,691,594,422	\$ 4,859,199,941	\$ 4,996,137,466	\$ 5,081,920,983	\$ 5,079,274,326	\$ 557,637,830	12.3%	\$ -2,646,657	-0.1%
	Revenues ***	\$ 2,217,208,551	\$ 2,280,511,614	\$ 2,260,566,769	\$ 2,364,204,682	\$ 2,378,421,884	\$ 2,284,230,248	\$ 67,021,697	3.0%	\$ -94,191,636	-4.1%
	Net Appropriation (Raised by taxes)	\$ 2,666,915,453	\$ 2,773,388,791	\$ 2,962,286,181	\$ 2,995,098,618	\$ 3,066,288,794	\$ 3,157,392,581	\$ 490,477,128	18.4%	\$ 91,103,787	2.9%
	Local Tax Rate	\$ 17.17	\$ 17.11	\$ 17.70	\$ 18.23	\$ 18.76	\$ 20.12	\$ 2.95	17.2%	\$ 1.36	6.8%
	Equalized Property Tax Rate	\$ 15.32	\$ 15.94	\$ 17.36	\$ 18.67	\$ 19.56	\$ 0.00	\$ -15.32	-100.0%	\$ -19.56	-
Property Valuations *											
	Net assessed w/ utilities	\$ 157,331,584,488	\$ 162,133,913,041	\$ 167,022,192,529	\$ 164,988,660,916	\$ 163,141,898,140	\$ 157,066,914,033	\$ -264,670,455	-0.2%	\$ -6,074,984,107	-3.9%
	Net assessed w/o utilities	\$ 152,033,424,197	\$ 156,607,219,913	\$ 160,744,186,402	\$ 158,583,953,376	\$ 156,348,982,545	\$ 150,110,672,454	\$ -1,922,751,743	-1.3%	\$ -6,238,310,091	-4.2%
	Equalized w/o utilities	\$ 144,133,193,069	\$ 158,534,208,793	\$ 169,931,316,051	\$ 170,101,092,341	\$ 166,024,708,158	\$ 156,181,193,525	\$ 12,048,000,456	8.4%	\$ -9,843,514,633	-6.3%

⁴ Spreadsheet available at: <http://www.nhpolicy.org/>

The following are definitions of the terms used in Table 1 on the previous page.

Adequate Education Grants

- Adequate Education Grants are the education grants from the State to the municipality for education.

Gross Appropriations

- Local School Gross Appropriations are equal to the Local School Apportionment plus the Regional Apportionment for education.
- State School Gross Appropriations are equal to the amount raised by the equalized state tax rate for education, which are also set equal to State School Revenues.
- Municipal Gross Appropriations are equal to the Town Appropriation plus any Special Adjustment.
- County Gross Appropriations are equal to the municipal appropriations due to the County.

Net Appropriations (Amount to be Raised by Taxes)

- Local School Net Appropriations (Amount to be Raised by Taxes) are equal to Gross Appropriations less Local School and State School Revenues.
- State School Net Appropriations (Amount to be Raised by Taxes) are equal to the amount raised by the equalized state tax rate for education.
- Municipal Net Appropriations (Amount to be Raised by Taxes) are equal to gross appropriations minus revenues.
- County Net Appropriations (Amount to be Raised by Taxes) are equal to the gross appropriations minus revenues.

Property Valuations

- Net Assessed Value without Utilities, or Local Valuations, are taken from Department of Revenue Administration reports. The State Education Equalized tax rate is applied to the Net Assessed Value without Utilities to determine State School Appropriations. Utility property is defined as “all real estate, buildings, and structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions, and pipe lines located within New Hampshire employed in the generation, production, supply, distribution, transmission, or transportation of electric powered or natural gas, crude petroleum and refined petroleum products or combination thereof, water, or sewage.”
- Equalized Value without Utilities for each municipality is calculated by the Department of Revenue Administration, based on their own analysis. It should be noted that the equalization ratio applied to the Local Valuation is based on analysis of data two years prior to the current year.

Revenues

- Local School Revenues are equal to Total School Revenues, Funds, and Grants for education, and include Adequate Education Grants.
- State School Revenues are equal to the amount raised by the equalized state tax rate for education, which are also set equal to State School Appropriations.
- Municipal Revenues are equal to Total Municipal Revenues, Funds, and Grants.
- County Revenues are equal to the municipal shared revenue from the County, which comes from the State business profits tax.

Tax Rates

- Tax Rates for each municipality are taken directly from the Tax Rate Calculation for the appropriate year.

The second spreadsheet allows the data user to “dig down” into expenditures and revenues by type and function. These tables contain indicators on a per capita basis, adjusted for inflation, which allow the user to examine 2001, 2007 and 2011 on a comparable basis.

Again, Table 2 below shows this data summarized for New Hampshire, while the spreadsheet on our website allows the user to bring up the comparable data for any municipality.

Table 2: New Hampshire Town Historic Spending and Revenue; 2001, 2007 and 2011⁵

New Hampshire		Current Dollar Amounts			01-07		07-11		Per Person, Adjusted for Inflation		
		2001	2007	2011	Annual Percent Change	Annual Percent Change	2001 (in 2011\$)	2007 (in 2011\$)	2011	Annual Percent Change	Annual Percent Change
Municipal Appropriations and Other Spending											
1	General Government	\$212,285,532	\$316,072,070	\$359,637,219	6.9%	3.3%	\$221	\$263	\$273	2.9%	1.0%
2	Police	\$161,153,027	\$234,657,457	\$261,842,523	6.5%	2.8%	\$168	\$195	\$199	2.6%	0.5%
3	Fire/Ambulance	\$120,347,846	\$177,616,477	\$198,454,486	6.7%	2.8%	\$125	\$148	\$151	2.8%	0.5%
4	Highways & Streets	\$156,322,986	\$210,836,954	\$252,898,941	5.1%	4.7%	\$163	\$175	\$192	1.3%	2.3%
5	Sanitation	\$111,025,359	\$167,127,778	\$167,718,570	7.1%	0.1%	\$115	\$139	\$127	3.1%	-2.2%
6	Water Distribution & Treatment	\$31,334,351	\$46,274,830	\$40,691,616	6.7%	-3.2%	\$33	\$38	\$31	2.8%	-5.3%
7	Health & Welfare	\$22,264,837	\$31,431,903	\$33,228,890	5.9%	1.4%	\$23	\$26	\$25	2.0%	-0.9%
8	Culture & Recreation	\$65,854,149	\$89,409,630	\$102,430,619	5.2%	3.5%	\$68	\$74	\$78	1.4%	1.1%
9	Conservation/Economic Development & Housing	\$9,831,452	\$11,139,604	\$8,740,482	2.1%	-5.9%	\$10	\$9	\$7	-1.6%	-8.0%
10	Debt Service	\$83,269,865	\$104,998,630	\$110,830,821	3.9%	1.4%	\$87	\$87	\$84	0.1%	-0.9%
11	Capital Outlay	\$116,017,805	\$150,037,564	\$110,206,579	4.4%	-7.4%	\$121	\$125	\$84	0.5%	-9.5%
12	Operating Transfers Out	\$154,834,446	\$237,305,355	\$234,654,158	7.4%	-0.3%	\$161	\$197	\$178	3.4%	-2.5%
13	Schools (Local)	\$1,436,495,712	\$2,243,898,700	\$2,477,512,268	7.7%	2.5%	\$1,493	\$1,864	\$1,879	3.8%	0.2%
14	Schools (State)	\$452,944,048	\$362,305,983	\$362,001,813	-3.7%	0.0%	\$471	\$301	\$275	-7.2%	-2.3%
15	County	\$150,819,762	\$216,805,420	\$251,899,125	6.2%	3.8%	\$157	\$180	\$191	2.3%	1.5%
16	Total of all categories (incl operating transfers)	\$3,313,636,268	\$4,639,458,319	\$5,019,225,941	5.8%	2.0%	\$3,445	\$3,853	\$3,808	1.9%	-0.3%
Municipal Revenue Sources:											
17	Local Property Tax Receipts	\$1,850,158,348	\$2,763,869,460	\$3,154,185,050	6.9%	3.4%	\$1,923	\$2,296	\$2,393	3.0%	1.0%
18	Municipal Property Tax	\$520,984,740	\$811,510,227	\$973,820,832	7.7%	4.7%	\$542	\$674	\$739	3.7%	2.3%
19	Schools (Local) Property Tax	\$725,409,798	\$1,373,247,830	\$1,566,463,280	11.2%	3.3%	\$754	\$1,141	\$1,188	7.1%	1.0%
20	Schools (State) Property Tax	\$452,944,048	\$362,305,983	\$362,001,813	-3.7%	0.0%	\$471	\$301	\$275	-7.2%	-2.3%
21	County Property Tax	\$150,819,762	\$216,805,420	\$251,899,125	6.2%	3.8%	\$157	\$180	\$191	2.3%	1.5%
22	Licensing and Fees Receipts	\$187,884,011	\$244,654,572	\$235,762,622	4.5%	-0.9%	\$195	\$203	\$179	0.7%	-3.1%
23	Operating Transfers In	\$211,956,937	\$352,155,222	\$347,154,025	8.8%	-0.4%	\$220	\$292	\$263	4.8%	-2.6%
24	Other Local Revenue (Charges for Services, Bonds, etc.)	\$494,730,799	\$605,673,826	\$584,912,417	3.4%	-0.9%	\$514	\$503	\$444	-0.4%	-3.1%
25	Total of locally raised funds	\$2,744,730,095	\$3,966,353,080	\$4,322,014,114	6.3%	2.2%	\$2,853	\$3,294	\$3,279	2.4%	-0.1%
26	State contribution to Municipal	\$90,467,553	\$127,159,105	\$116,208,503	5.8%	-2.2%	\$94	\$106	\$88	2.0%	-4.4%
27	State contribution to Schools	\$424,661,986	\$524,405,455	\$574,823,304	3.6%	2.3%	\$441	\$436	\$436	-0.2%	0.0%
28	Federal and Other Gov't Contributions	\$13,958,003	\$16,781,546	\$31,066,555	3.1%	16.6%	\$15	\$14	\$24	-0.7%	14.0%
27	Total of all categories (incl Operating Transfers)	\$3,313,636,268	\$4,639,458,319	\$5,019,225,941	5.8%	2.0%	\$3,445	\$3,853	\$3,808	1.9%	-0.3%
New Hampshire											
Number of People											
28	Resident Population	1,257,108	1,315,828	1,318,194	0.8%	0.1%					

⁵ Spreadsheet available at: <http://www.nhpolicy.org/>

Total appropriations and other spending increased at an annual rate of 5.8 percent from 2001 to 2007, and grew by only 2.0 percent from 2007 to 2011. The columns to the right in the table show per capita data, with 2001 per person data expressed in 2011 dollars. As can be seen in the table, total appropriations per person increased at an annual average rate of 1.9 percent per year, adjusted for inflation for the years 2001 to 2007, and then declined at an annual rate of 0.3 percent from 2007 to 2011.

In Table 3 below we show the source for all of the data in Table 2. The MS2 report from DRA is named the Report of Appropriations Actually Voted, and captures appropriation (spending) for each municipality. The MS4 report explains revenues received by each municipality, which include local licensing and fees receipts, as well as revenues from the state and Federal governments. The Tax Rate Calculation reconciles local revenues and expenditures, and shows the amount of local, school and county revenue to be raised by the property tax.

Table 3: Data Sources for Municipal Appropriations and Other Spending

Municipal Appropriations and Other Spending	Source of Data:	
General Government	MS2	Acct-4130 to 4199
Police	MS2	Acct-4210
Fire/Ambulance	MS2	Acct-4215 to 4220
Highways & Streets	MS2	Acct-4311 to 4319
Sanitation	MS2	Acct-4321 to 4326
Water Distribution & Treatment	MS2	Acct-4331 to 4335
Health & Welfare	MS2	Acct-4411 to 4415; Acct-4441 to 4445
Culture & Recreation	MS2	Acct-4520 to 4589
Conservation/Economic Development & Housing	MS2	Acct-4611 to 4651
Debt Service	MS2	Acct-4711 to 4790
Capital Outlay	MS2	Acct-4901 to 4909
Operating Transfers Out	MS2	Acct-4912 to 4919
Schools (Local)	TaxRate	Local School Apport+Regional Apport- State Ed Taxes
Schools (State)	TaxRate	State Ed Taxes
County	TaxRate	County Tax Effort
Total of all categories (incl operating transfers)	MS2	Total plus above 3 groups
Municipal Revenue Sources:		
Local Property Tax Receipts		
Municipal Property Tax	TaxRate	Town Tax Effort
Schools (Local) Property Tax	TaxRate	Loc School Tax Effort
Schools (State) Property Tax	TaxRate	State Ed Taxes
County Property Tax	TaxRate	County Tax Effort
Licensing and Fees Receipts	MS4	Acct-3210 to 3290
Operating Transfers In	MS4	Acct-3912 to 3917
Other Local Revenue (Charges for Services, Bonds,etc.)	MS4	Acct-3120 to 3188, 3401 to 3509, 3934, Local School Rev (TaxRate)
Total of locally raised funds		Summation
State contribution to Municipal	MS4	Acct-3351 to 3359
State contribution to Schools	TaxRate	Adequate Ed Grant
Federal and Other Gov't Contributions	MS4	Acct-3311 plus 3379
Total of all categories (incl operating transfers)	MS4	Total of Expenditures

Limitations in using the data

The data provided here summarize a broad range of municipal services and revenues, so comparisons across municipalities and analysis over time should be conducted with some caution. Towns and cities vary in terms of size and the scope of services offered, both of which can confound an analysis comparing two different areas of the state.

Net appropriations is the amount a municipality needs to raise in property taxes, after other sources of revenue are subtracted from total municipal appropriations. Comparing Manchester and Gilford on aggregate net appropriations, for example, would be misleading unless one controls for the significant differences in the size of the population and the services offered in the two communities. Expressing net appropriations on a per capita basis controls for some of the differences in scale that exist across communities.

However, this data book does not control for underlying differences in services provided by different municipalities. Comparing Manchester to Franklin, Gilford, or another small town may be inappropriate because the types of services offered by the two municipalities could be profoundly different. For example, Manchester is the largest metropolitan area in New Hampshire, with over 100,000 residents, a regional airport, a minor league ballpark, a 10,000 seat arena and other amenities. In addition, thousands of non-residents commute to the city every weekday for work, adding further strains on municipal services. Rural areas do not typically offer the equivalent services or face the same demands as metropolitan areas.

Many municipalities use undesignated funds in order to "smooth out" tax rates from one year to the next. The municipality undesignated fund balance is a surplus of funds which have accrued from unexpended operating budgets and unanticipated excess revenues. This surplus proves financial stability to bond holders and rating agencies. This surplus also provides the municipality with a "rainy day" fund for use in unforeseen, unbudgeted emergency situations.

**Data for an aggregated New Hampshire, for all New
Hampshire cities, and for aggregated towns**

**New Hampshire
Municipal, School, and County Five Year Tax Summary**

Account Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *										
Gross Appropriation **	\$ 1,821,937,673	\$ 1,866,599,641	\$ 1,896,620,480	\$ 1,924,529,612	\$ 1,962,644,735	\$ 1,978,484,148	\$ 156,546,475	8.6%	\$ 15,839,413	0.8%
Revenues ***	\$ 1,050,740,278	\$ 1,042,963,165	\$ 1,020,213,698	\$ 1,016,016,623	\$ 1,024,084,684	\$ 1,004,682,789	\$ - 46,057,489	-4.4%	\$ - 19,401,895	-1.9%
Net Appropriation (Raised by taxes)	\$ 771,197,395	\$ 823,636,476	\$ 876,406,782	\$ 908,512,989	\$ 938,560,051	\$ 973,801,359	\$ 202,603,964	26.3%	\$ 35,241,308	3.6%
Tax Rate	\$ 4.90	\$ 5.08	\$ 5.25	\$ 5.51	\$ 5.75	\$ 6.20	\$ 1.30	26.5%	\$ 0.45	7.2%
Local School *										
Gross Appropriation **	\$ 2,495,450,822	\$ 2,606,204,683	\$ 2,718,931,741	\$ 2,826,303,243	\$ 2,871,608,528	\$ 2,848,502,769	\$ 353,051,947	14.1%	\$ - 23,105,759	-0.8%
Revenues ***	\$ 801,996,087	\$ 873,257,788	\$ 874,715,384	\$ 985,022,225	\$ 991,547,505	\$ 917,198,956	\$ 115,202,869	14.4%	\$ - 74,348,549	-8.1%
Net Appropriation (Raised by taxes)	\$ 1,330,967,227	\$ 1,370,640,912	\$ 1,480,563,348	\$ 1,478,115,184	\$ 1,517,271,328	\$ 1,568,955,310	\$ 237,988,083	17.9%	\$ 51,683,982	3.3%
Local Tax Rate	\$ 8.46	\$ 8.45	\$ 8.86	\$ 8.96	\$ 9.30	\$ 9.99	\$ 1.53	18.1%	\$ 0.69	6.9%
State School *										
Gross Appropriation **										
Revenues ***	\$ 362,487,508	\$ 362,305,983	\$ 363,653,009	\$ 363,165,834	\$ 362,789,695	\$ 362,348,503	\$ - 139,005	0.0%	\$ - 441,192	-0.1%
Net Appropriation (Raised by taxes)	\$ 362,487,508	\$ 362,305,983	\$ 363,653,009	\$ 363,165,834	\$ 362,789,695	\$ 362,348,503	\$ - 139,005	0.0%	\$ - 441,192	-0.1%
Local Tax Rate	\$ 2.52	\$ 2.24	\$ 2.14	\$ 2.28	\$ 2.19	\$ 2.33	\$ - 0.20	-7.7%	\$ 0.14	5.8%
Adequate Education Grant *	\$ 470,032,394	\$ 524,405,455	\$ 527,360,567	\$ 577,597,142	\$ 578,236,605	\$ 578,236,605	\$ 108,204,211	23.0%	\$ 0	0.0%
Total School *										
Gross Appropriation **	\$ 2,495,450,822	\$ 2,606,204,683	\$ 2,718,931,741	\$ 2,826,303,243	\$ 2,871,608,528	\$ 2,848,502,769	\$ 353,051,947	14.1%	\$ - 23,105,759	-0.8%
Revenues ***	\$ 1,164,483,595	\$ 1,235,563,771	\$ 1,238,368,393	\$ 1,348,188,059	\$ 1,354,337,200	\$ 1,279,547,459	\$ 115,063,864	9.9%	\$ - 74,789,741	-5.8%
Net Appropriation (Raised by taxes)	\$ 1,693,454,735	\$ 1,732,946,895	\$ 1,844,216,357	\$ 1,841,281,018	\$ 1,880,061,023	\$ 1,931,303,813	\$ 237,849,078	14.0%	\$ 51,242,790	2.7%
Equalized State Tax Rate	\$ 10.98	\$ 10.69	\$ 11.00	\$ 11.24	\$ 11.49	\$ 12.31	\$ 1.33	12.2%	\$ 0.82	6.7%
County *										
Gross Appropriation **	\$ 204,248,001	\$ 218,790,098	\$ 243,647,720	\$ 245,304,611	\$ 247,667,720	\$ 252,287,409	\$ 48,039,408	23.5%	\$ 4,619,689	1.8%
Revenues ***	\$ 1,984,678	\$ 1,984,678	\$ 1,984,678	\$ 0	\$ 0	\$ 0	\$ - 1,984,678	-100.0%	\$ 0	-
Net Appropriation (Raised by taxes)	\$ 202,263,323	\$ 216,805,420	\$ 241,663,042	\$ 245,304,611	\$ 247,667,720	\$ 252,287,409	\$ 50,024,086	24.7%	\$ 4,619,689	1.8%
Local Tax Rate	\$ 1.29	\$ 1.34	\$ 1.45	\$ 1.49	\$ 1.52	\$ 1.61	\$ 0.32	24.9%	\$ 0.09	5.5%
Total *										
Gross Appropriation **	\$ 4,521,636,496	\$ 4,691,594,422	\$ 4,859,199,941	\$ 4,996,137,466	\$ 5,081,920,983	\$ 5,079,274,326	\$ 557,637,830	12.3%	\$ - 2,646,657	-0.1%
Revenues ***	\$ 2,217,208,551	\$ 2,280,511,614	\$ 2,260,566,769	\$ 2,364,204,682	\$ 2,378,421,884	\$ 2,284,230,248	\$ 67,021,697	3.0%	\$ - 94,191,636	-4.1%
Net Appropriation (Raised by taxes)	\$ 2,666,915,453	\$ 2,773,388,791	\$ 2,962,286,181	\$ 2,995,098,618	\$ 3,066,288,794	\$ 3,157,392,581	\$ 490,477,128	18.4%	\$ 91,103,787	2.9%
Local Tax Rate	\$ 17.17	\$ 17.11	\$ 17.70	\$ 18.23	\$ 18.76	\$ 20.12	\$ 2.95	17.2%	\$ 1.36	6.8%
Equalized Property Tax Rate	\$ 15.32	\$ 15.94	\$ 17.36	\$ 18.67	\$ 19.56	\$ 0.00	\$ - 15.32	-100.0%	\$ - 19.56	-
Property Valuations *										
Net assessed w/ utilities	\$ 157,331,584,488	\$ 162,133,913,041	\$ 167,022,192,529	\$ 164,988,660,916	\$ 163,141,898,140	\$ 157,066,914,033	\$ - 264,670,455	-0.2%	\$ - 6,074,984,107	-3.9%
Net assessed w/o utilities	\$ 152,033,424,197	\$ 156,607,219,913	\$ 160,744,186,402	\$ 158,583,953,376	\$ 156,348,982,545	\$ 150,110,672,454	\$ - 1,922,751,743	-1.3%	\$ - 6,238,310,091	-4.2%
Equalized w/o utilities	\$ 144,133,193,069	\$ 158,534,208,793	\$ 169,931,316,051	\$ 170,101,092,341	\$ 166,024,708,158	\$ 156,181,193,525	\$ 12,048,000,456	8.4%	\$ - 9,843,514,633	-6.3%

New Hampshire Town Historic Spending and Revenue; 2001-2011

New Hampshire	Current Dollar Amounts			Per Person, Adjusted for Inflation			01-07		07-11	
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>Annual</u>	<u>Annual</u>	
				<u>Percent</u>	<u>Percent</u>			<u>Percent</u>	<u>Percent</u>	
Municipal Appropriations and Other Spending				Change	Change	2011\$)	2011\$)	2011	Change	Change
General Government	\$212,285,532	\$316,072,070	\$359,637,219	6.9%	3.3%	\$221	\$263	\$273	2.9%	1.0%
Police	\$161,153,027	\$234,657,457	\$261,842,523	6.5%	2.8%	\$168	\$195	\$199	2.6%	0.5%
Fire/Ambulance	\$120,347,846	\$177,616,477	\$198,454,486	6.7%	2.8%	\$125	\$148	\$151	2.8%	0.5%
Highways & Streets	\$156,322,986	\$210,836,954	\$252,898,941	5.1%	4.7%	\$163	\$175	\$192	1.3%	2.3%
Sanitation	\$111,025,359	\$167,127,778	\$167,718,570	7.1%	0.1%	\$115	\$139	\$127	3.1%	-2.2%
Water Distribution & Treatment	\$31,334,351	\$46,274,830	\$40,691,616	6.7%	-3.2%	\$33	\$38	\$31	2.8%	-5.3%
Health & Welfare	\$22,264,837	\$31,431,903	\$33,228,890	5.9%	1.4%	\$23	\$26	\$25	2.0%	-0.9%
Culture & Recreation	\$65,854,149	\$89,409,630	\$102,430,619	5.2%	3.5%	\$68	\$74	\$78	1.4%	1.1%
Conservation/Economic Development & Housing	\$9,831,452	\$11,139,604	\$8,740,482	2.1%	-5.9%	\$10	\$9	\$7	-1.6%	-8.0%
Debt Service	\$83,269,865	\$104,998,630	\$110,830,821	3.9%	1.4%	\$87	\$87	\$84	0.1%	-0.9%
Capital Outlay	\$116,017,805	\$150,037,564	\$110,206,579	4.4%	-7.4%	\$121	\$125	\$84	0.5%	-9.5%
Operating Transfers Out	\$154,834,446	\$237,305,355	\$234,654,158	7.4%	-0.3%	\$161	\$197	\$178	3.4%	-2.5%
Schools (Local)	\$1,436,495,712	\$2,243,898,700	\$2,477,512,268	7.7%	2.5%	\$1,493	\$1,864	\$1,879	3.8%	0.2%
Schools (State)	\$452,944,048	\$362,305,983	\$362,001,813	-3.7%	0.0%	\$471	\$301	\$275	-7.2%	-2.3%
County	\$150,819,762	\$216,805,420	\$251,899,125	6.2%	3.8%	\$157	\$180	\$191	2.3%	1.5%
Total of all categories (incl operating transfers)	\$3,313,636,268	\$4,639,458,319	\$5,019,225,941	5.8%	2.0%	\$3,445	\$3,853	\$3,808	1.9%	-0.3%

New Hampshire	Current Dollar Amounts			Per Person, Adjusted for Inflation			01-07		07-11	
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>Annual</u>	<u>Annual</u>	
				<u>Percent</u>	<u>Percent</u>			<u>Percent</u>	<u>Percent</u>	
Municipal Revenue Sources:				Change	Change	2011\$)	2011\$)	2011	Change	Change
Local Property Tax Receipts	\$1,850,158,348	\$2,763,869,460	\$3,154,185,050	6.9%	3.4%	\$1,923	\$2,296	\$2,393	3.0%	1.0%
Municipal Property Tax	\$520,984,740	\$811,510,227	\$973,820,832	7.7%	4.7%	\$542	\$674	\$739	3.7%	2.3%
Schools (Local) Property Tax	\$725,409,798	\$1,373,247,830	\$1,566,463,280	11.2%	3.3%	\$754	\$1,141	\$1,188	7.1%	1.0%
Schools (State) Property Tax	\$452,944,048	\$362,305,983	\$362,001,813	-3.7%	0.0%	\$471	\$301	\$275	-7.2%	-2.3%
County Property Tax	\$150,819,762	\$216,805,420	\$251,899,125	6.2%	3.8%	\$157	\$180	\$191	2.3%	1.5%
Licensing and Fees Receipts	\$187,884,011	\$244,654,572	\$235,762,622	4.5%	-0.9%	\$195	\$203	\$179	0.7%	-3.1%
Operating Transfers In	\$211,956,937	\$352,155,222	\$347,154,025	8.8%	-0.4%	\$220	\$292	\$263	4.8%	-2.6%
Other Local Revenue (Charges for Services, Bonds, etc.)	\$494,730,799	\$605,673,826	\$584,912,417	3.4%	-0.9%	\$514	\$503	\$444	-0.4%	-3.1%
Total of locally raised funds	\$2,744,730,095	\$3,966,353,080	\$4,322,014,114	6.3%	2.2%	\$2,853	\$3,294	\$3,279	2.4%	-0.1%
State contribution to Municipal	\$90,467,553	\$127,159,105	\$116,208,503	5.8%	-2.2%	\$94	\$106	\$88	2.0%	-4.4%
State contribution to Schools	\$424,661,986	\$524,405,455	\$574,823,304	3.6%	2.3%	\$441	\$436	\$436	-0.2%	0.0%
Federal and Other Gov't Contributions	\$13,958,003	\$16,781,546	\$31,066,555	3.1%	16.6%	\$15	\$14	\$24	-0.7%	14.0%
Total of all categories (incl Operating Transfers)	\$3,313,636,268	\$4,639,458,319	\$5,019,225,941	5.8%	2.0%	\$3,445	\$3,853	\$3,808	1.9%	-0.3%

New Hampshire	Number of People				
	<u>2001</u>	<u>2007</u>	<u>2011</u>		
				<u>01-07</u>	<u>07-11</u>
Resident Population	1,257,108	1,315,828	1,318,194	0.8%	0.1%

BERLIN
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 22,863,655	\$ 15,995,084	\$ 28,596,430	\$ 15,868,195	\$ 16,364,307	\$ 16,588,437	\$ - 6,275,218	-27.4%	\$ 224,130	1.4%
	Revenues ***	\$ 15,408,254	\$ 8,162,047	\$ 21,608,833	\$ 7,497,080	\$ 7,620,006	\$ 9,075,390	\$ - 6,332,864	-41.1%	\$ 1,455,384	19.1%
	Net Appropriation (Raised by taxes)	\$ 7,455,401	\$ 7,833,037	\$ 6,987,597	\$ 8,371,115	\$ 8,744,301	\$ 7,513,047	\$ 57,646	0.8%	\$ - 1,231,254	-14.1%
	Local Municipal Tax Rate	\$ 16.48	\$ 16.98	\$ 14.90	\$ 17.41	\$ 19.59	\$ 17.22	\$ 0.74	4.5%	\$ - 2.37	-12.1%
Local School *											
	Gross Appropriation **	\$ 17,725,326	\$ 19,498,251	\$ 19,792,819	\$ 20,152,175	\$ 20,073,457	\$ 20,201,184	\$ 2,475,858	14.0%	\$ 127,727	0.6%
	Revenues ***	\$ 13,436,367	\$ 14,972,372	\$ 14,540,114	\$ 15,908,242	\$ 16,259,773	\$ 15,778,558	\$ 2,342,191	17.4%	\$ - 481,215	-3.0%
	Net Appropriation (Raised by taxes)	\$ 3,418,297	\$ 3,658,552	\$ 4,391,770	\$ 3,408,195	\$ 2,992,747	\$ 3,708,726	\$ 290,429	8.5%	\$ 715,979	23.9%
	Local School Tax Rate	\$ 7.55	\$ 7.93	\$ 9.37	\$ 7.09	\$ 6.71	\$ 8.50	\$ 0.95	12.6%	\$ 1.79	26.7%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 870,662	\$ 867,327	\$ 860,935	\$ 835,738	\$ 820,937	\$ 713,900	\$ - 156,762	-18.0%	\$ - 107,037	-13.0%
	Net Appropriation (Raised by taxes)	\$ 870,662	\$ 867,327	\$ 860,935	\$ 835,738	\$ 820,937	\$ 713,900	\$ - 156,762	-18.0%	\$ - 107,037	-13.0%
	Equalized State School Tax Rate	\$ 2.28	\$ 2.34	\$ 2.34	\$ 2.29	\$ 2.47	\$ 2.20	\$ - 0.08	-3.5%	\$ - 0.27	-10.9%
Adequate Education Grant *											
		\$ 8,642,713	\$ 9,466,578	\$ 9,466,578	\$ 10,742,050	\$ 10,756,851	\$ 10,756,851	\$ 2,114,138	24.5%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 17,725,326	\$ 19,498,251	\$ 19,792,819	\$ 20,152,175	\$ 20,073,457	\$ 20,201,184	\$ 2,475,858	14.0%	\$ 127,727	0.6%
	Revenues ***	\$ 14,307,029	\$ 15,839,699	\$ 15,401,049	\$ 16,743,980	\$ 17,080,710	\$ 16,492,458	\$ 2,185,429	15.3%	\$ - 588,252	-3.4%
	Net Appropriation (Raised by taxes)	\$ 4,288,959	\$ 4,525,879	\$ 5,252,705	\$ 4,243,933	\$ 3,813,684	\$ 4,422,626	\$ 133,667	3.1%	\$ 608,942	16.0%
	Tax Rate	\$ 9.83	\$ 10.27	\$ 11.71	\$ 9.38	\$ 9.18	\$ 10.70	\$ 0.87	8.9%	\$ 1.52	16.6%
County *											
	Gross Appropriation **	\$ 1,405,701	\$ 1,380,841	\$ 1,584,264	\$ 1,455,466	\$ 1,305,955	\$ 1,648,301	\$ 242,600	17.3%	\$ 342,346	26.2%
	Revenues ***	\$ 77,971	\$ 77,971	\$ 77,971	\$ 0	\$ 0	\$ 0	\$ - 77,971	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 1,327,730	\$ 1,302,870	\$ 1,506,293	\$ 1,455,466	\$ 1,305,955	\$ 1,648,301	\$ 320,571	24.1%	\$ 342,346	26.2%
	Local County Tax Rate	\$ 2.93	\$ 2.82	\$ 3.21	\$ 3.03	\$ 2.93	\$ 3.78	\$ 0.85	29.0%	\$ 0.85	29.0%
Total *											
	Gross Appropriation **	\$ 41,994,682	\$ 36,874,176	\$ 49,973,513	\$ 37,475,836	\$ 37,743,719	\$ 38,437,922	\$ - 3,556,760	-8.5%	\$ 694,203	1.8%
	Revenues ***	\$ 29,793,254	\$ 24,079,717	\$ 37,087,853	\$ 24,241,060	\$ 24,700,716	\$ 25,567,848	\$ - 4,225,406	-14.2%	\$ 867,132	3.5%
	Net Appropriation (Raised by taxes)	\$ 13,072,090	\$ 13,661,786	\$ 13,746,595	\$ 14,070,514	\$ 13,863,940	\$ 13,583,974	\$ 511,884	3.9%	\$ - 279,966	-2.0%
	Total Local Tax Rate	\$ 29.24	\$ 30.07	\$ 29.82	\$ 29.82	\$ 31.70	\$ 31.70	\$ 2.46	8.4%	\$ 0.00	0.0%
	Equalized Property Tax Rate (DRA est.)	\$ 29.84	\$ 31.93	\$ 33.56	\$ 41.10	\$ 37.05	\$ 40.78	\$ 10.94	36.7%	\$ 3.73	10.1%
Property Valuations *											
	Net assessed w/ utilities	\$ 452,584,397	\$ 461,392,086	\$ 468,919,442	\$ 480,754,987	\$ 446,261,457	\$ 436,225,540	\$ - 16,358,857	-3.6%	\$ - 10,035,917	-2.2%
	Net assessed w/o utilities	\$ 381,760,997	\$ 370,676,286	\$ 367,815,842	\$ 364,772,587	\$ 331,869,657	\$ 325,145,540	\$ - 56,615,457	-14.8%	\$ - 6,724,117	-2.0%
	Equalized w/o utilities	\$ 346,187,868	\$ 387,199,639	\$ 402,306,062	\$ 391,446,520	\$ 374,857,206	\$ 307,053,596	\$ - 39,134,272	-11.3%	\$ - 67,803,610	-18.1%

NOTES:
 * Actual data from DRA and MS forms
 ** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
 *** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:	
Every \$100,000 change in Appropriation or Revenue	= a 0.72% change in tax rate or a \$0.23 change in tax rate per \$1,000
A 1% change in the tax rate	= a \$138,283 change in Appropriation or Revenue
A \$1 change in the tax rate	= a \$436,226 change in Appropriation or Revenue or a 3.15% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

Berlin										
<i>Current Dollar Amounts</i>			<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>					<i>01 to 07 07 to 11</i>		
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>2001 (in</u> <u>2011\$)</u>	<u>2007 (in</u> <u>2011\$)</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>
Municipal Appropriations and Other Spending										
1 General Government	\$1,235,488	\$1,719,518	\$1,928,627	5.7%	2.9%	\$155	\$186	\$194	3.1%	1.1%
2 Police	\$1,442,012	\$2,560,050	\$2,768,774	10.0%	2.0%	\$181	\$277	\$278	7.4%	0.1%
3 Fire/Ambulance	\$1,480,526	\$1,932,470	\$2,192,996	4.5%	3.2%	\$185	\$209	\$221	2.0%	1.4%
4 Highways & Streets	\$1,927,905	\$1,994,423	\$2,060,324	0.6%	0.8%	\$241	\$216	\$207	-1.9%	-1.0%
5 Sanitation	\$611,120	\$934,128	\$898,980	7.3%	-1.0%	\$77	\$101	\$90	4.7%	-2.7%
6 Water Distribution & Treatment	\$0	\$0	\$0			\$0	\$0	\$0		
7 Health & Welfare	\$581,364	\$693,452	\$604,016	3.0%	-3.4%	\$73	\$75	\$61	0.5%	-5.1%
8 Culture & Recreation	\$427,140	\$579,733	\$550,633	5.2%	-1.3%	\$53	\$63	\$55	2.7%	-3.1%
9 Conservation/Economic Development & Housing	\$0	\$63,266	\$66,608		1.3%	\$0	\$7	\$7		-0.5%
10 Debt Service	\$2,595,352	\$1,773,834	\$1,508,263	-6.1%	-4.0%	\$325	\$192	\$152	-8.4%	-5.7%
11 Capital Outlay	\$888,804	\$1,073,664	\$386,300	3.2%	-22.6%	\$111	\$116	\$39	0.7%	-23.9%
12 Operating Transfers Out	\$1,607,655	\$2,474,678	\$3,306,306	7.5%	7.5%	\$201	\$268	\$332	4.9%	5.6%
13 Schools (Local)	\$10,221,001	\$18,630,924	\$19,487,284	10.5%	1.1%	\$1,280	\$2,014	\$1,960	7.8%	-0.7%
14 Schools (State)	\$1,815,890	\$867,327	\$713,900	-11.6%	-4.8%	\$227	\$94	\$72	-13.7%	-6.5%
15 County	\$1,186,594	\$1,302,870	\$1,648,301	1.6%	6.1%	\$149	\$141	\$166	-0.9%	4.2%
16 Total of all categories (incl operating transfers)	\$26,074,451	\$36,600,337	\$38,248,084	5.8%	1.1%	\$3,265	\$3,957	\$3,846	3.3%	-0.7%
Berlin										
<i>Current Dollar Amounts</i>			<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>					<i>01 to 07 07 to 11</i>		
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>2001 (in</u> <u>2011\$)</u>	<u>2007 (in</u> <u>2011\$)</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>
Municipal Revenue Sources:										
17 Local Property Tax Receipts	\$12,343,260	\$13,661,786	\$13,583,974	1.7%	-0.1%	\$1,546	\$1,477	\$1,366	-0.8%	-1.9%
18 Municipal Property Tax	\$6,397,355	\$7,833,037	\$7,513,047	3.4%	-1.0%	\$801	\$847	\$755	0.9%	-2.8%
19 Schools (Local) Property Tax	\$2,943,421	\$3,658,552	\$3,708,726	3.7%	0.3%	\$369	\$396	\$373	1.2%	-1.5%
20 Schools (State) Property Tax	\$1,815,890	\$867,327	\$713,900	-11.6%	-4.8%	\$227	\$94	\$72	-13.7%	-6.5%
21 County Property Tax	\$1,186,594	\$1,302,870	\$1,648,301	1.6%	6.1%	\$149	\$141	\$166	-0.9%	4.2%
22 Licensing and Fees Receipts	\$1,273,217	\$1,254,300	\$1,124,400	-0.2%	-2.7%	\$159	\$136	\$113	-2.7%	-4.4%
23 Operating Transfers In	\$2,644,222	\$3,400,048	\$3,998,714	4.3%	4.1%	\$331	\$368	\$402	1.8%	2.3%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$3,243,480	\$7,202,364	\$6,922,681	14.2%	-1.0%	\$406	\$779	\$696	11.5%	-2.8%
25 Total of locally raised funds	\$19,504,179	\$25,518,498	\$25,629,769	4.6%	0.1%	\$2,443	\$2,759	\$2,577	2.1%	-1.7%
26 State contribution to Municipal	\$1,112,334	\$996,145	\$738,302	-1.8%	-7.2%	\$139	\$108	\$74	-4.2%	-8.9%
27 State contribution to Schools	\$4,991,301	\$9,466,578	\$10,756,851	11.3%	3.2%	\$625	\$1,023	\$1,082	8.6%	1.4%
28 Federal and Other Gov't Contributions	\$0	\$0	\$0			\$0	\$0	\$0		
29 Total of all categories (incl operating transfers)	\$26,074,451	\$36,600,337	\$38,248,084	5.8%	1.1%	\$3,265	\$3,957	\$3,846	3.3%	-0.7%
Berlin										
<i>Number of People</i>										
	<u>2001</u>	<u>2007</u>	<u>2011</u>							
28 Resident Population	10,436	10,109	9,945	-0.5%	-0.4%					
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%					

CLAREMONT
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 23,787,694	\$ 26,323,521	\$ 21,678,873	\$ 20,513,716	\$ 21,539,025	\$ 37,777,458	\$ 13,989,764	58.8%	\$ 16,238,433	75.4%
	Revenues ***	\$ 14,583,412	\$ 17,004,027	\$ 12,269,878	\$ 11,317,247	\$ 12,234,978	\$ 28,147,009	\$ 13,563,597	93.0%	\$ 15,912,031	130.1%
	Net Appropriation (Raised by taxes)	\$ 9,204,282	\$ 9,319,494	\$ 9,408,995	\$ 9,196,469	\$ 9,304,047	\$ 9,630,449	\$ 426,167	4.6%	\$ 326,402	3.5%
	Local Municipal Tax Rate	\$ 12.64	\$ 12.94	\$ 12.93	\$ 11.86	\$ 11.94	\$ 12.36	\$ -0.28	-2.2%	\$ 0.42	3.5%
Local School *											
	Gross Appropriation **	\$ 27,105,692	\$ 28,968,073	\$ 28,612,729	\$ 29,935,065	\$ 31,289,869	\$ 31,543,779	\$ 4,438,087	16.4%	\$ 253,910	0.8%
	Revenues ***	\$ 14,979,057	\$ 16,418,981	\$ 16,515,701	\$ 17,813,893	\$ 18,490,725	\$ 17,623,061	\$ 2,644,004	17.7%	\$ -867,664	-4.7%
	Net Appropriation (Raised by taxes)	\$ 10,464,557	\$ 10,754,372	\$ 10,254,143	\$ 10,263,095	\$ 10,952,934	\$ 12,047,375	\$ 1,582,818	15.1%	\$ 1,094,441	10.0%
	Local School Tax Rate	\$ 14.37	\$ 14.94	\$ 14.09	\$ 13.22	\$ 14.06	\$ 15.46	\$ 1.09	7.6%	\$ 1.40	10.0%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 1,662,078	\$ 1,794,720	\$ 1,842,885	\$ 1,858,077	\$ 1,846,210	\$ 1,873,343	\$ 211,265	12.7%	\$ 27,133	1.5%
	Net Appropriation (Raised by taxes)	\$ 1,662,078	\$ 1,794,720	\$ 1,842,885	\$ 1,858,077	\$ 1,846,210	\$ 1,873,343	\$ 211,265	12.7%	\$ 27,133	1.5%
	Equalized State School Tax Rate	\$ 2.38	\$ 2.54	\$ 2.58	\$ 2.44	\$ 2.42	\$ 2.45	\$ 0.07	2.9%	\$ 0.03	1.2%
Adequate Education Grant *											
		\$ 9,507,039	\$ 10,863,620	\$ 10,863,620	\$ 12,493,163	\$ 12,493,163	\$ 12,493,163	\$ 2,986,124	31.4%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 27,105,692	\$ 28,968,073	\$ 28,612,729	\$ 29,935,065	\$ 31,289,869	\$ 31,543,779	\$ 4,438,087	16.4%	\$ 253,910	0.8%
	Revenues ***	\$ 16,641,135	\$ 18,213,701	\$ 18,358,586	\$ 19,671,970	\$ 20,336,935	\$ 19,496,404	\$ 2,855,269	17.2%	\$ -840,531	-4.1%
	Net Appropriation (Raised by taxes)	\$ 12,126,635	\$ 12,549,092	\$ 12,097,028	\$ 12,121,172	\$ 12,799,144	\$ 13,920,718	\$ 1,794,083	14.8%	\$ 1,121,574	8.8%
	Tax Rate	\$ 16.75	\$ 17.48	\$ 16.67	\$ 15.66	\$ 16.48	\$ 17.91	\$ 1.16	6.9%	\$ 1.43	8.7%
County *											
	Gross Appropriation **	\$ 1,639,969	\$ 1,834,765	\$ 2,227,178	\$ 2,276,298	\$ 2,277,623	\$ 2,266,027	\$ 626,058	38.2%	\$ -11,596	-0.5%
	Revenues ***	\$ 48,223	\$ 48,223	\$ 48,223	\$ 0	\$ 0	\$ 0	\$ -48,223	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 1,591,746	\$ 1,786,542	\$ 2,178,955	\$ 2,276,298	\$ 2,277,623	\$ 2,266,027	\$ 674,281	42.4%	\$ -11,596	-0.5%
	Local County Tax Rate	\$ 2.19	\$ 2.48	\$ 2.99	\$ 2.93	\$ 2.92	\$ 2.91	\$ 0.72	32.9%	\$ -0.01	-0.3%
Total *											
	Gross Appropriation **	\$ 52,533,355	\$ 57,126,359	\$ 52,518,780	\$ 52,725,079	\$ 55,106,517	\$ 71,587,264	\$ 19,053,909	36.3%	\$ 16,480,747	29.9%
	Revenues ***	\$ 31,272,770	\$ 35,265,951	\$ 30,676,687	\$ 30,989,217	\$ 32,571,913	\$ 47,643,413	\$ 16,370,643	52.3%	\$ 15,071,500	46.3%
	Net Appropriation (Raised by taxes)	\$ 22,922,663	\$ 23,655,128	\$ 23,684,978	\$ 23,593,939	\$ 24,380,814	\$ 25,817,194	\$ 2,894,531	12.6%	\$ 1,436,380	5.9%
	Total Local Tax Rate	\$ 31.58	\$ 32.90	\$ 32.59	\$ 30.45	\$ 31.34	\$ 33.18	\$ 1.60	5.1%	\$ 1.84	5.9%
	Equalized Property Tax Rate (DRA est.)	\$ 26.12	\$ 26.84	\$ 27.59	\$ 28.57	\$ 31.37	\$ 31.11	\$ 4.99	19.1%	\$ -0.26	-0.8%
Property Valuations *											
	Net assessed w/ utilities	\$ 728,016,508	\$ 720,073,228	\$ 727,926,903	\$ 776,055,889	\$ 779,099,439	\$ 779,182,444	\$ 51,165,936	7.0%	\$ 83,005	0.0%
	Net assessed w/o utilities	\$ 699,403,608	\$ 706,182,828	\$ 713,136,503	\$ 760,906,989	\$ 764,156,739	\$ 764,455,744	\$ 65,052,136	9.3%	\$ 299,005	0.0%
	Equalized w/o utilities	\$ 660,865,982	\$ 801,214,392	\$ 861,161,142	\$ 870,293,909	\$ 843,018,060	\$ 805,739,059	\$ 144,873,077	21.9%	\$ -37,279,001	-4.4%

NOTES:
* Actual data from DRA and MS forms
** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
*** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:	
Every \$100,000 change in Appropriation or Revenue	= a 0.39% change in tax rate or a \$0.13 change in tax rate per \$1,000
A 1% change in the tax rate	= a \$258,533 change in Appropriation or Revenue
A \$1 change in the tax rate	= a \$779,182 change in Appropriation or Revenue or a 3.01% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

Claremont			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>		
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>2001 (in</u> <u>2011\$)</u>	<u>2007 (in</u> <u>2011\$)</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>
Municipal Appropriations and Other Spending										
1 General Government	\$2,881,394	\$3,183,428	\$3,119,275	1.7%	-0.5%	\$286	\$266	\$235	-1.2%	-3.0%
2 Police	\$1,185,231	\$1,955,233	\$2,221,349	8.7%	3.2%	\$118	\$163	\$167	5.6%	0.6%
3 Fire/Ambulance	\$1,268,705	\$1,903,908	\$1,957,653	7.0%	0.7%	\$126	\$159	\$148	3.9%	-1.8%
4 Highways & Streets	\$1,223,210	\$3,028,665	\$10,740,067	16.3%	37.2%	\$121	\$253	\$809	13.0%	33.8%
5 Sanitation	\$2,406,078	\$207,327	\$2,426,844	-33.5%	85.0%	\$239	\$17	\$183	-35.4%	80.3%
6 Water Distribution & Treatment	\$898,918	\$0	\$1,718,298			\$89	\$0	\$130		
7 Health & Welfare	\$208,957	\$352,141	\$403,791	9.1%	3.5%	\$21	\$29	\$30	6.0%	0.9%
8 Culture & Recreation	\$925,033	\$1,411,921	\$10,483,952	7.3%	65.1%	\$92	\$118	\$790	4.2%	60.9%
9 Conservation/Economic Development & Housing	\$185,181	\$14,700	\$0	-34.4%		\$18	\$1	\$0	-36.3%	
10 Debt Service	\$1,003,129	\$1,250,256	\$1,152,259	3.7%	-2.0%	\$100	\$104	\$87	0.8%	-4.5%
11 Capital Outlay	\$1,356,963	\$1,344,409	\$919,741	-0.2%	-9.1%	\$135	\$112	\$69	-3.0%	-11.3%
12 Operating Transfers Out	\$0	\$10,809,032	\$1,551,250		-38.5%	\$0	\$902	\$117		-40.0%
13 Schools (Local)	\$18,124,591	\$27,173,353	\$29,670,436	7.0%	2.2%	\$1,800	\$2,268	\$2,236	3.9%	-0.3%
14 Schools (State)	\$2,951,957	\$1,794,720	\$1,873,343	-8.0%	1.1%	\$293	\$150	\$141	-10.6%	-1.5%
15 County	\$2,149,573	\$1,786,542	\$2,266,027	-3.0%	6.1%	\$213	\$149	\$171	-5.8%	3.5%
16 Total of all categories (incl operating transfers)	\$36,979,874	\$56,659,446	\$71,274,509	7.4%	5.9%	\$3,672	\$4,728	\$5,372	4.3%	3.2%
Claremont										
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>2001 (in</u> <u>2011\$)</u>	<u>2007 (in</u> <u>2011\$)</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>
Municipal Revenue Sources:										
17 Local Property Tax Receipts	\$18,014,061	\$23,655,128	\$25,817,194	4.6%	2.2%	\$1,789	\$1,974	\$1,946	1.7%	-0.4%
18 Municipal Property Tax	\$6,309,355	\$9,319,494	\$9,630,449	6.7%	0.8%	\$627	\$778	\$726	3.7%	-1.7%
19 Schools (Local) Property Tax	\$6,603,176	\$10,754,372	\$12,047,375	8.5%	2.9%	\$656	\$897	\$908	5.4%	0.3%
20 Schools (State) Property Tax	\$2,951,957	\$1,794,720	\$1,873,343	-8.0%	1.1%	\$293	\$150	\$141	-10.6%	-1.5%
21 County Property Tax	\$2,149,573	\$1,786,542	\$2,266,027	-3.0%	6.1%	\$213	\$149	\$171	-5.8%	3.5%
22 Licensing and Fees Receipts	\$1,474,900	\$1,977,251	\$1,767,000	5.0%	-2.8%	\$146	\$165	\$133	2.0%	-5.2%
23 Operating Transfers In	\$3,336,596	\$10,879,693	\$5,621,154	21.8%	-15.2%	\$331	\$908	\$424	18.3%	-17.3%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$6,153,824	\$8,257,944	\$18,240,783	5.0%	21.9%	\$611	\$689	\$1,375	2.0%	18.8%
25 Total of locally raised funds	\$28,979,381	\$44,770,016	\$51,446,131	7.5%	3.5%	\$2,878	\$3,736	\$3,877	4.4%	0.9%
26 State contribution to Municipal	\$1,094,025	\$1,232,406	\$1,140,690	2.0%	-1.9%	\$109	\$103	\$86	-0.9%	-4.4%
27 State contribution to Schools	\$7,440,187	\$10,863,620	\$12,493,163	6.5%	3.6%	\$739	\$907	\$942	3.5%	1.0%
28 Federal and Other Gov't Contributions	\$0	\$100	\$6,433,280		1492.6%	\$0	\$0	\$485		1452.6%
29 Total of all categories (incl operating transfers)	\$36,979,874	\$56,659,446	\$71,274,509	7.4%	5.9%	\$3,672	\$4,728	\$5,372	4.3%	3.2%
Claremont										
	<u>2001</u>	<u>2007</u>	<u>2011</u>							
<i>Number of People</i>										
28 Resident Population	13,160	13,097	13,268	-0.1%	0.3%					
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%					

CONCORD (UNION)
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 70,871,927	\$ 73,245,908	\$ 73,834,854	\$ 70,532,246	\$ 71,704,739	\$ 76,022,643	\$ 5,150,716	7.3%	\$ 4,317,904	6.0%
	Revenues ***	\$ 45,100,413	\$ 45,759,690	\$ 44,400,896	\$ 40,183,249	\$ 40,301,800	\$ 43,882,419	\$ -1,217,994	-2.7%	\$ 3,580,619	8.9%
	Net Appropriation (Raised by taxes)	\$ 25,771,514	\$ 27,486,218	\$ 29,433,958	\$ 30,348,997	\$ 31,402,939	\$ 32,140,224	\$ 6,368,710	24.7%	\$ 737,285	2.3%
	Local Municipal Tax Rate	\$ 6.28	\$ 6.55	\$ 6.84	\$ 7.49	\$ 8.19	\$ 8.72	\$ 2.44	38.9%	\$ 0.53	6.5%
Local School *											
	Gross Appropriation **	\$ 66,575,527	\$ 68,263,472	\$ 69,840,146	\$ 73,058,915	\$ 70,538,315	\$ 75,696,412	\$ 9,120,885	13.7%	\$ 5,158,097	7.3%
	Revenues ***	\$ 25,961,787	\$ 27,085,089	\$ 26,719,801	\$ 31,201,878	\$ 28,682,217	\$ 32,825,593	\$ 6,863,806	26.4%	\$ 4,143,376	14.4%
	Net Appropriation (Raised by taxes)	\$ 32,368,913	\$ 33,229,020	\$ 34,985,119	\$ 33,446,849	\$ 33,386,542	\$ 34,510,485	\$ 2,141,572	6.6%	\$ 1,123,943	3.4%
	Local School Tax Rate	\$ 8.72	\$ 8.75	\$ 9.01	\$ 9.14	\$ 9.65	\$ 10.39	\$ 1.67	19.2%	\$ 0.74	7.7%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 8,244,827	\$ 7,949,363	\$ 8,135,226	\$ 8,410,188	\$ 8,469,556	\$ 8,360,334	\$ 115,507	1.4%	\$ -109,222	-1.3%
	Net Appropriation (Raised by taxes)	\$ 8,244,827	\$ 7,949,363	\$ 8,135,226	\$ 8,410,188	\$ 8,469,556	\$ 8,360,334	\$ 115,507	1.4%	\$ -109,222	-1.3%
	Equalized State School Tax Rate	\$ 2.26	\$ 2.13	\$ 2.14	\$ 2.35	\$ 2.51	\$ 2.59	\$ 0.33	14.6%	\$ 0.08	3.2%
Adequate Education Grant *											
		\$ 10,893,596	\$ 11,438,276	\$ 11,438,276	\$ 13,154,017	\$ 13,154,017	\$ 13,154,017	\$ 2,260,421	20.7%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 66,575,527	\$ 68,263,472	\$ 69,840,146	\$ 73,058,915	\$ 70,538,315	\$ 75,696,412	\$ 9,120,885	13.7%	\$ 5,158,097	7.3%
	Revenues ***	\$ 34,206,614	\$ 35,034,452	\$ 34,855,027	\$ 39,612,066	\$ 37,151,773	\$ 41,185,927	\$ 6,979,313	20.4%	\$ 4,034,154	10.9%
	Net Appropriation (Raised by taxes)	\$ 40,613,740	\$ 41,178,383	\$ 43,120,345	\$ 41,857,037	\$ 41,856,098	\$ 42,870,819	\$ 2,257,079	5.6%	\$ 1,014,721	2.4%
	Tax Rate	\$ 10.98	\$ 10.88	\$ 11.15	\$ 11.49	\$ 12.16	\$ 12.98	\$ 2.00	18.2%	\$ 0.82	6.7%
County *											
	Gross Appropriation **	\$ 8,124,027	\$ 9,290,535	\$ 10,847,070	\$ 10,908,577	\$ 10,757,075	\$ 10,707,812	\$ 2,583,785	31.8%	\$ -49,263	-0.5%
	Revenues ***	\$ 75,156	\$ 75,156	\$ 75,156	\$ 0	\$ 0	\$ 0	\$ -75,156	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 8,048,871	\$ 9,215,379	\$ 10,771,914	\$ 10,908,577	\$ 10,757,075	\$ 10,707,812	\$ 2,658,941	33.0%	\$ -49,263	-0.5%
	Local County Tax Rate	\$ 1.96	\$ 2.20	\$ 2.50	\$ 2.69	\$ 2.81	\$ 2.90	\$ 0.94	48.0%	\$ 0.09	3.2%
Total *											
	Gross Appropriation **	\$ 145,571,481	\$ 150,799,915	\$ 154,522,070	\$ 154,499,738	\$ 153,000,129	\$ 162,426,867	\$ 16,855,386	11.6%	\$ 9,426,738	6.2%
	Revenues ***	\$ 79,382,183	\$ 80,869,298	\$ 79,331,079	\$ 79,795,315	\$ 77,453,573	\$ 85,068,346	\$ 5,686,163	7.2%	\$ 7,614,773	9.8%
	Net Appropriation (Raised by taxes)	\$ 74,434,125	\$ 77,879,980	\$ 83,326,217	\$ 83,114,611	\$ 84,016,112	\$ 85,718,855	\$ 11,284,730	15.2%	\$ 1,702,743	2.0%
	Total Local Tax Rate	\$ 19.22	\$ 19.63	\$ 20.49	\$ 21.67	\$ 23.16	\$ 24.60	\$ 5.38	28.0%	\$ 1.44	6.2%
	Equalized Property Tax Rate (DRA est.)	\$ 18.55	\$ 18.77	\$ 20.42	\$ 21.87	\$ 23.09	\$ 24.57	\$ 6.02	32.4%	\$ 1.48	6.4%
Property Valuations *											
	Net assessed w/ utilities	\$ 4,105,426,614	\$ 4,195,794,008	\$ 4,304,933,742	\$ 4,053,531,970	\$ 3,834,974,167	\$ 3,687,003,521	\$ -418,423,093	-10.2%	\$ -147,970,646	-3.9%
	Net assessed w/o utilities	\$ 3,641,295,522	\$ 3,723,783,888	\$ 3,801,748,566	\$ 3,574,849,713	\$ 3,372,826,091	\$ 3,232,389,271	\$ -408,906,251	-11.2%	\$ -140,436,820	-4.2%
	Equalized w/o utilities	\$ 3,278,261,200	\$ 3,884,446,915	\$ 3,801,507,660	\$ 3,939,198,009	\$ 3,867,377,226	\$ 3,595,842,658	\$ 317,581,458	9.7%	\$ -271,534,568	-7.0%

NOTES:
* Actual data from DRA and MS forms
** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
*** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:	
Every \$100,000 change in Appropriation or Revenue	= a 0.11% change in tax rate or a \$0.03 change in tax rate per \$1,000
A 1% change in the tax rate	= a \$907,003 change in Appropriation or Revenue
A \$1 change in the tax rate	= a \$3,687,004 change in Appropriation or Revenue or a 4.07% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

	Concord			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>
				<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>2011</u>	<u>Percent</u>	<u>Percent</u>
Municipal Appropriations and Other Spending	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>				<u>Change</u>	<u>Change</u>
1 General Government	\$6,817,102	\$8,718,799	\$11,992,093	4.2%	8.3%	\$218	\$225	\$281	0.5%	5.7%
2 Police	\$5,791,954	\$8,317,167	\$9,986,067	6.2%	4.7%	\$185	\$214	\$234	2.5%	2.2%
3 Fire/Ambulance	\$6,640,545	\$10,284,420	\$11,473,923	7.6%	2.8%	\$212	\$265	\$269	3.8%	0.3%
4 Highways & Streets	\$4,636,399	\$7,028,734	\$7,111,582	7.2%	0.3%	\$148	\$181	\$166	3.4%	-2.1%
5 Sanitation	\$8,216,550	\$10,406,017	\$11,573,997	4.0%	2.7%	\$262	\$268	\$271	0.4%	0.2%
6 Water Distribution & Treatment	\$4,627,180	\$5,472,111	\$5,737,108	2.8%	1.2%	\$148	\$141	\$134	-0.8%	-1.2%
7 Health & Welfare	\$1,483,720	\$1,371,080	\$1,282,297	-1.3%	-1.7%	\$47	\$35	\$30	-4.8%	-4.0%
8 Culture & Recreation	\$4,208,195	\$5,079,685	\$5,169,495	3.2%	0.4%	\$134	\$131	\$121	-0.4%	-2.0%
9 Conservation/Economic Development & Housing	\$347,850	\$311,850	\$138,185	-1.8%	-18.4%	\$11	\$8	\$3	-5.2%	-20.4%
10 Debt Service	\$4,227,420	\$5,885,160	\$5,191,176	5.7%	-3.1%	\$135	\$152	\$121	2.0%	-5.4%
11 Capital Outlay	\$5,484,080	\$4,774,200	\$2,284,631	-2.3%	-16.8%	\$175	\$123	\$53	-5.7%	-18.8%
12 Operating Transfers Out	\$3,106,813	\$1,931,160	\$523,000	-7.6%	-27.9%	\$99	\$50	\$12	-10.8%	-29.6%
13 Schools (Local)	\$45,296,002	\$60,314,109	\$67,336,078	4.9%	2.8%	\$1,446	\$1,555	\$1,576	1.2%	0.3%
14 Schools (State)	\$11,295,685	\$7,949,363	\$8,360,334	-5.7%	1.3%	\$360	\$205	\$196	-9.0%	-1.2%
15 County	\$522,859	\$9,215,379	\$10,707,812	61.3%	3.8%	\$17	\$238	\$251	55.7%	1.3%
16 Total of all categories (incl operating transfers)	\$114,547,016	\$149,914,564	\$161,840,828	4.6%	1.9%	\$3,656	\$3,865	\$3,787	0.9%	-0.5%

	Concord			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>
				<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>2011</u>	<u>Percent</u>	<u>Percent</u>
Municipal Revenue Sources:	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>				<u>Change</u>	<u>Change</u>
17 Local Property Tax Receipts	\$52,470,998	\$77,879,980	\$85,718,855	6.8%	2.4%	\$1,675	\$2,008	\$2,006	3.1%	0.0%
18 Municipal Property Tax	\$20,326,227	\$27,486,218	\$32,140,224	5.2%	4.0%	\$649	\$709	\$752	1.5%	1.5%
19 Schools (Local) Property Tax	\$20,326,227	\$33,229,020	\$34,510,485	8.5%	1.0%	\$649	\$857	\$808	4.7%	-1.5%
20 Schools (State) Property Tax	\$11,295,685	\$7,949,363	\$8,360,334	-5.7%	1.3%	\$360	\$205	\$196	-9.0%	-1.2%
21 County Property Tax	\$522,859	\$9,215,379	\$10,707,812	61.3%	3.8%	\$17	\$238	\$251	55.7%	1.3%
22 Licensing and Fees Receipts	\$5,810,900	\$7,220,288	\$6,874,617	3.7%	-1.2%	\$185	\$186	\$161	0.1%	-3.6%
23 Operating Transfers In	\$1,472,460	\$26,102,765	\$25,691,791	61.5%	-0.4%	\$47	\$673	\$601	55.8%	-2.8%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$33,564,601	\$22,765,436	\$27,560,035	-6.3%	4.9%	\$1,071	\$587	\$645	-9.5%	2.4%
25 Total of locally raised funds	\$93,318,959	\$133,968,469	\$145,845,298	6.2%	2.1%	\$2,978	\$3,454	\$3,413	2.5%	-0.3%
26 State contribution to Municipal	\$2,693,785	\$2,984,226	\$2,999,622	1.7%	0.1%	\$86	\$77	\$70	-1.8%	-2.3%
27 State contribution to Schools	\$11,952,483	\$11,438,276	\$13,154,017	-0.7%	3.6%	\$381	\$295	\$308	-4.2%	1.1%
28 Federal and Other Gov't Contributions	\$0	\$94,500	\$127,930		7.9%	\$0	\$2	\$3		5.3%
29 Total of all categories (incl operating transfers)	\$114,547,016	\$149,914,564	\$161,840,828	4.6%	1.9%	\$3,656	\$3,865	\$3,787	0.9%	-0.5%

	Concord			<i>Number of People</i>	
	<u>2001</u>	<u>2007</u>	<u>2011</u>		
				<u>Change</u>	<u>Change</u>
28 Resident Population	40,952	42,392	42,733	0.6%	0.2%
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%

DOVER
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 43,983,770	\$ 46,430,979	\$ 48,306,676	\$ 49,053,138	\$ 51,821,925	\$ 52,922,473	\$ 8,938,703	20.3%	\$ 1,100,548	2.1%
	Revenues ***	\$ 25,405,251	\$ 25,945,603	\$ 27,387,375	\$ 27,012,444	\$ 28,543,413	\$ 28,194,864	\$ 2,789,613	11.0%	\$ - 348,549	-1.2%
	Net Appropriation (Raised by taxes)	\$ 18,578,519	\$ 20,485,376	\$ 20,919,301	\$ 22,040,694	\$ 23,278,512	\$ 24,727,609	\$ 6,149,090	33.1%	\$ 1,449,097	6.2%
	Local Municipal Tax Rate	\$ 6.72	\$ 7.23	\$ 7.57	\$ 8.54	\$ 8.93	\$ 9.54	\$ 2.82	42.0%	\$ 0.61	6.8%
Local School *											
	Gross Appropriation **	\$ 43,345,586	\$ 46,926,542	\$ 49,016,345	\$ 52,310,571	\$ 50,759,371	\$ 51,383,162	\$ 8,037,576	18.5%	\$ 623,791	1.2%
	Revenues ***	\$ 15,949,728	\$ 17,713,870	\$ 18,427,898	\$ 21,238,355	\$ 19,256,255	\$ 18,384,817	\$ 2,435,089	15.3%	\$ - 871,438	-4.5%
	Net Appropriation (Raised by taxes)	\$ 20,901,778	\$ 22,735,976	\$ 24,296,444	\$ 24,640,583	\$ 24,944,661	\$ 26,608,346	\$ 5,706,568	27.3%	\$ 1,663,685	6.7%
	Local School Tax Rate	\$ 7.56	\$ 8.02	\$ 8.79	\$ 9.54	\$ 9.57	\$ 10.26	\$ 2.70	35.7%	\$ 0.69	7.2%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 6,494,080	\$ 6,476,696	\$ 6,292,003	\$ 6,431,633	\$ 6,558,455	\$ 6,389,999	\$ - 104,081	-1.6%	\$ - 168,456	-2.6%
	Net Appropriation (Raised by taxes)	\$ 6,494,080	\$ 6,476,696	\$ 6,292,003	\$ 6,431,633	\$ 6,558,455	\$ 6,389,999	\$ - 104,081	-1.6%	\$ - 168,456	-2.6%
	Equalized State School Tax Rate	\$ 2.38	\$ 2.31	\$ 2.31	\$ 2.52	\$ 2.55	\$ 2.50	\$ 0.12	5.0%	\$ - 0.05	-2.0%
Adequate Education Grant *											
		\$ 5,011,629	\$ 5,262,210	\$ 5,262,210	\$ 6,051,542	\$ 6,051,542	\$ 6,051,542	\$ 1,039,913	20.7%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 43,345,586	\$ 46,926,542	\$ 49,016,345	\$ 52,310,571	\$ 50,759,371	\$ 51,383,162	\$ 8,037,576	18.5%	\$ 623,791	1.2%
	Revenues ***	\$ 22,443,808	\$ 24,190,566	\$ 24,719,901	\$ 27,669,988	\$ 25,814,710	\$ 24,774,816	\$ 2,331,008	10.4%	\$ - 1,039,894	-4.0%
	Net Appropriation (Raised by taxes)	\$ 27,395,858	\$ 29,212,672	\$ 30,588,447	\$ 31,072,216	\$ 31,503,116	\$ 32,998,345	\$ 5,602,487	20.5%	\$ 1,495,229	4.7%
	Tax Rate	\$ 9.94	\$ 10.33	\$ 11.10	\$ 12.06	\$ 12.12	\$ 12.76	\$ 2.82	28.4%	\$ 0.64	5.3%
County *											
	Gross Appropriation **	\$ 5,750,204	\$ 5,922,221	\$ 6,772,323	\$ 7,030,640	\$ 7,033,271	\$ 7,303,817	\$ 1,553,613	27.0%	\$ 270,546	3.8%
	Revenues ***	\$ 50,052	\$ 50,052	\$ 50,052	\$ 0	\$ 0	\$ 0	\$ - 50,052	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 5,700,152	\$ 5,872,169	\$ 6,722,271	\$ 7,030,640	\$ 7,033,271	\$ 7,303,817	\$ 1,603,665	28.1%	\$ 270,546	3.8%
	Local County Tax Rate	\$ 2.06	\$ 2.07	\$ 2.43	\$ 2.72	\$ 2.70	\$ 2.82	\$ 0.76	36.9%	\$ 0.12	4.4%
Total *											
	Gross Appropriation **	\$ 93,079,560	\$ 99,279,742	\$ 104,095,344	\$ 108,394,349	\$ 109,614,567	\$ 111,609,452	\$ 18,529,892	19.9%	\$ 1,994,885	1.8%
	Revenues ***	\$ 47,899,111	\$ 50,186,221	\$ 52,157,328	\$ 54,682,432	\$ 54,358,123	\$ 52,969,680	\$ 5,070,569	10.6%	\$ - 1,388,443	-2.6%
	Net Appropriation (Raised by taxes)	\$ 51,674,529	\$ 55,570,217	\$ 58,230,019	\$ 60,143,550	\$ 61,814,899	\$ 65,029,771	\$ 13,355,242	25.8%	\$ 3,214,872	5.2%
	Total Local Tax Rate	\$ 18.72	\$ 19.63	\$ 21.10	\$ 23.32	\$ 23.75	\$ 25.12	\$ 6.40	34.2%	\$ 1.37	5.8%
	Equalized Property Tax Rate (DRA est.)	\$ 17.47	\$ 18.33	\$ 19.33	\$ 21.70	\$ 22.26	\$ 23.94	\$ 6.47	37.0%	\$ 1.68	7.5%
Property Valuations *											
	Net assessed w/ utilities	\$ 2,764,812,500	\$ 2,835,069,000	\$ 2,763,581,550	\$ 2,582,879,950	\$ 2,606,535,050	\$ 2,592,606,600	\$ - 172,205,900	-6.2%	\$ - 13,928,450	-0.5%
	Net assessed w/o utilities	\$ 2,730,038,800	\$ 2,799,489,900	\$ 2,728,278,050	\$ 2,547,479,050	\$ 2,571,120,050	\$ 2,554,003,500	\$ - 176,035,300	-6.4%	\$ - 17,116,550	-0.7%
	Equalized w/o utilities	\$ 2,582,139,088	\$ 2,891,382,252	\$ 2,940,188,109	\$ 3,012,474,617	\$ 2,994,728,197	\$ 2,748,386,559	\$ 166,247,471	6.4%	\$ - 246,341,638	-8.2%

NOTES:
 * Actual data from DRA and MS forms
 ** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
 *** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:	
Every \$100,000 change in Appropriation or Revenue	= a 0.15% change in tax rate or a \$0.04 change in tax rate per \$1,000
A 1% change in the tax rate	= a \$651,263 change in Appropriation or Revenue
A \$1 change in the tax rate	= a \$2,592,607 change in Appropriation or Revenue or a 3.98% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

	Dover		<i>Current Dollar Amounts</i>			<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>		
						<u>Annual</u>	<u>Annual</u>			<u>Annual</u>	<u>Annual</u>
			<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Percent</u>	<u>Percent</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Percent</u>
Municipal Appropriations and Other Spending					<u>Change</u>	<u>Change</u>	<u>2011\$)</u>	<u>2011\$)</u>		<u>Change</u>	<u>Change</u>
1 General Government	\$3,612,602	\$5,778,623	\$8,171,149	8.1%	9.0%	\$172	\$219	\$271	4.2%	5.4%	
2 Police	\$5,132,457	\$6,879,985	\$7,349,232	5.0%	1.7%	\$244	\$261	\$244	1.2%	-1.7%	
3 Fire/Ambulance	\$3,655,843	\$5,468,051	\$5,970,907	6.9%	2.2%	\$174	\$208	\$198	3.0%	-1.2%	
4 Highways & Streets	\$3,282,017	\$4,359,021	\$5,077,289	4.8%	3.9%	\$156	\$166	\$168	1.0%	0.4%	
5 Sanitation	\$4,635,184	\$6,631,296	\$7,090,071	6.2%	1.7%	\$220	\$252	\$235	2.3%	-1.7%	
6 Water Distribution & Treatment	\$2,290,896	\$3,938,519	\$4,336,199	9.5%	2.4%	\$109	\$150	\$144	5.4%	-1.0%	
7 Health & Welfare	\$508,297	\$697,239	\$709,873	5.4%	0.4%	\$24	\$26	\$24	1.5%	-2.9%	
8 Culture & Recreation	\$2,993,863	\$4,338,434	\$3,863,950	6.4%	-2.9%	\$142	\$165	\$128	2.5%	-6.1%	
9 Conservation/Economic Development & Housing	\$533,964	\$470,556	\$548,921	-2.1%	3.9%	\$25	\$18	\$18	-5.7%	0.4%	
10 Debt Service	\$3,587,234	\$5,132,330	\$5,828,662	6.2%	3.2%	\$170	\$195	\$193	2.3%	-0.2%	
11 Capital Outlay	\$0	\$0	\$0			\$0	\$0	\$0			
12 Operating Transfers Out	\$0	\$100,000	\$1,975,493		110.8%	\$0	\$4	\$65		103.8%	
13 Schools (Local)	\$24,526,719	\$40,449,846	\$44,993,163	8.7%	2.7%	\$1,165	\$1,536	\$1,491	4.7%	-0.7%	
14 Schools (State)	\$8,820,760	\$6,476,696	\$6,389,999	-5.0%	-0.3%	\$419	\$246	\$212	-8.5%	-3.7%	
15 County	\$3,616,567	\$5,872,169	\$7,303,817	8.4%	5.6%	\$172	\$223	\$242	4.4%	2.1%	
16 Total of all categories (incl operating transfers)	\$67,984,135	\$97,698,564	\$110,725,794	6.2%	3.2%	\$3,231	\$3,711	\$3,670	2.3%	-0.3%	

	Dover		<i>Current Dollar Amounts</i>			<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>		
						<u>Annual</u>	<u>Annual</u>			<u>Annual</u>	<u>Annual</u>
			<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Change</u>
Municipal Revenue Sources:											
17 Local Property Tax Receipts	\$35,435,501	\$55,570,217	\$65,029,771	7.8%	4.0%	\$1,684	\$2,111	\$2,156	3.8%	0.5%	
18 Municipal Property Tax	\$12,952,278	\$20,485,376	\$24,727,609	7.9%	4.8%	\$615	\$778	\$820	4.0%	1.3%	
19 Schools (Local) Property Tax	\$10,045,896	\$22,735,976	\$26,608,346	14.6%	4.0%	\$477	\$864	\$882	10.4%	0.5%	
20 Schools (State) Property Tax	\$8,820,760	\$6,476,696	\$6,389,999	-5.0%	-0.3%	\$419	\$246	\$212	-8.5%	-3.7%	
21 County Property Tax	\$3,616,567	\$5,872,169	\$7,303,817	8.4%	5.6%	\$172	\$223	\$242	4.4%	2.1%	
22 Licensing and Fees Receipts	\$3,314,107	\$4,467,343	\$4,149,130	5.1%	-1.8%	\$157	\$170	\$138	1.3%	-5.1%	
23 Operating Transfers In	\$453,459	\$327,233	\$1,851,050	-5.3%	54.2%	\$22	\$12	\$61	-8.8%	49.1%	
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$18,659,432	\$29,616,315	\$31,592,195	8.0%	1.6%	\$887	\$1,125	\$1,047	4.0%	-1.8%	
25 Total of locally raised funds	\$57,862,499	\$89,981,108	\$102,622,146	7.6%	3.3%	\$2,750	\$3,418	\$3,402	3.7%	-0.1%	
26 State contribution to Municipal	\$2,837,272	\$3,022,976	\$2,249,386	1.1%	-7.1%	\$135	\$115	\$75	-2.6%	-10.2%	
27 State contribution to Schools	\$6,258,678	\$5,262,210	\$6,051,542	-2.8%	3.6%	\$297	\$200	\$201	-6.4%	0.1%	
28 Federal and Other Gov't Contributions	\$790,970	\$558,429	\$686,378	-5.6%	5.3%	\$38	\$21	\$23	-9.1%	1.8%	
29 Total of all categories (incl operating transfers)	\$67,984,135	\$97,698,564	\$110,725,794	6.2%	3.2%	\$3,231	\$3,711	\$3,670	2.3%	-0.3%	

	Dover		<i>Number of People</i>				
			<u>2001</u>	<u>2007</u>	<u>2011</u>		
						<u>Change</u>	<u>Change</u>
28 Resident Population	27,503	28,775	30,168	0.8%	1.2%		
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%		

FRANKLIN
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 10,219,556	\$ 11,716,909	\$ 10,459,547	\$ 10,929,056	\$ 19,364,505	\$ 18,110,516	\$ 7,890,960	77.2%	\$ - 1,253,989	-6.5%
	Revenues ***	\$ 5,578,448	\$ 6,464,843	\$ 5,882,588	\$ 5,416,098	\$ 13,406,032	\$ 12,003,214	\$ 6,424,766	115.2%	\$ - 1,402,818	-10.5%
	Net Appropriation (Raised by taxes)	\$ 4,641,108	\$ 5,252,066	\$ 4,576,959	\$ 5,512,958	\$ 5,958,473	\$ 6,107,302	\$ 1,466,194	31.6%	\$ 148,829	2.5%
	Local Municipal Tax Rate	\$ 8.08	\$ 8.45	\$ 7.34	\$ 9.80	\$ 10.56	\$ 10.82	\$ 2.74	33.9%	\$ 0.26	2.5%
Local School *											
	Gross Appropriation **	\$ 13,704,420	\$ 14,321,957	\$ 14,653,045	\$ 15,257,750	\$ 15,482,475	\$ 15,288,564	\$ 1,584,144	11.6%	\$ - 193,911	-1.3%
	Revenues ***	\$ 8,827,427	\$ 9,906,152	\$ 9,760,745	\$ 10,826,651	\$ 11,139,745	\$ 10,899,194	\$ 2,071,767	23.5%	\$ - 240,551	-2.2%
	Net Appropriation (Raised by taxes)	\$ 3,530,720	\$ 3,030,947	\$ 3,453,888	\$ 3,005,396	\$ 3,005,396	\$ 3,072,718	\$ - 458,002	-13.0%	\$ 67,322	2.2%
	Local School Tax Rate	\$ 6.14	\$ 4.88	\$ 5.55	\$ 5.34	\$ 5.33	\$ 5.45	\$ - 0.69	-11.2%	\$ 0.12	2.3%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 1,346,273	\$ 1,384,858	\$ 1,438,412	\$ 1,425,703	\$ 1,337,334	\$ 1,316,652	\$ - 29,621	-2.2%	\$ - 20,682	-1.5%
	Net Appropriation (Raised by taxes)	\$ 1,346,273	\$ 1,384,858	\$ 1,438,412	\$ 1,425,703	\$ 1,337,334	\$ 1,316,652	\$ - 29,621	-2.2%	\$ - 20,682	-1.5%
	Equalized State School Tax Rate	\$ 2.46	\$ 2.33	\$ 2.42	\$ 2.67	\$ 2.50	\$ 2.46	\$ 0.00	0.0%	\$ - 0.04	-1.6%
Adequate Education Grant *											
		\$ 7,044,859	\$ 7,397,102	\$ 7,397,102	\$ 8,506,667	\$ 8,506,667	\$ 8,506,667	\$ 1,461,808	20.7%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 13,704,420	\$ 14,321,957	\$ 14,653,045	\$ 15,257,750	\$ 15,482,475	\$ 15,288,564	\$ 1,584,144	11.6%	\$ - 193,911	-1.3%
	Revenues ***	\$ 10,173,700	\$ 11,291,010	\$ 11,199,157	\$ 12,252,354	\$ 12,477,079	\$ 12,215,846	\$ 2,042,146	20.1%	\$ - 261,233	-2.1%
	Net Appropriation (Raised by taxes)	\$ 4,876,993	\$ 4,415,805	\$ 4,892,300	\$ 4,431,099	\$ 4,342,730	\$ 4,389,370	\$ - 487,623	-10.0%	\$ 46,640	1.1%
	Tax Rate	\$ 8.60	\$ 7.21	\$ 7.97	\$ 8.01	\$ 7.83	\$ 7.91	\$ - 0.69	-8.0%	\$ 0.08	1.0%
County *											
	Gross Appropriation **	\$ 1,292,140	\$ 1,499,811	\$ 1,679,019	\$ 1,566,463	\$ 1,549,990	\$ 1,572,663	\$ 280,523	21.7%	\$ 22,673	1.5%
	Revenues ***	\$ 17,339	\$ 17,339	\$ 17,339	\$ 0	\$ 0	\$ 0	\$ - 17,339	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 1,274,801	\$ 1,482,472	\$ 1,661,680	\$ 1,566,463	\$ 1,549,990	\$ 1,572,663	\$ 297,862	23.4%	\$ 22,673	1.5%
	Local County Tax Rate	\$ 2.22	\$ 2.38	\$ 2.67	\$ 2.78	\$ 2.75	\$ 2.79	\$ 0.57	25.7%	\$ 0.04	1.5%
Total *											
	Gross Appropriation **	\$ 25,216,116	\$ 27,538,677	\$ 26,791,611	\$ 27,753,269	\$ 36,396,970	\$ 34,971,743	\$ 9,755,627	38.7%	\$ - 1,425,227	-3.9%
	Revenues ***	\$ 15,769,487	\$ 17,773,192	\$ 17,099,084	\$ 17,668,452	\$ 25,883,111	\$ 24,219,060	\$ 8,449,573	53.6%	\$ - 1,664,051	-6.4%
	Net Appropriation (Raised by taxes)	\$ 10,792,902	\$ 11,150,343	\$ 11,130,939	\$ 11,510,520	\$ 11,851,193	\$ 12,069,335	\$ 1,276,433	11.8%	\$ 218,142	1.8%
	Total Local Tax Rate	\$ 18.90	\$ 18.04	\$ 17.98	\$ 20.59	\$ 21.14	\$ 21.52	\$ 2.62	13.9%	\$ 0.38	1.8%
	Equalized Property Tax Rate (DRA est.)	\$ 15.72	\$ 16.34	\$ 17.81	\$ 19.75	\$ 20.84	\$ 21.20	\$ 5.48	34.9%	\$ 0.36	1.7%
Property Valuations *											
	Net assessed w/ utilities	\$ 574,710,305	\$ 621,720,590	\$ 622,856,215	\$ 562,675,690	\$ 563,925,990	\$ 564,121,750	\$ - 10,588,555	-1.8%	\$ 195,760	0.0%
	Net assessed w/o utilities	\$ 546,611,605	\$ 593,610,790	\$ 594,750,415	\$ 534,596,290	\$ 535,845,290	\$ 535,436,750	\$ - 11,174,855	-2.0%	\$ - 408,540	-0.1%
	Equalized w/o utilities	\$ 535,297,402	\$ 618,240,031	\$ 672,155,174	\$ 667,776,574	\$ 610,655,013	\$ 566,301,779	\$ 31,004,377	5.8%	\$ - 44,353,234	-7.3%

NOTES:
 * Actual data from DRA and MS forms
 ** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
 *** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:	
Every \$100,000 change in Appropriation or Revenue	= a 0.82% change in tax rate or a \$0.18 change in tax rate per \$1,000
A 1% change in the tax rate	= a \$121,399 change in Appropriation or Revenue
A \$1 change in the tax rate	= a \$564,122 change in Appropriation or Revenue or a 4.65% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

	Franklin			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>
				<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>Change</u>	<u>Percent</u>	<u>Percent</u>
Municipal Appropriations and Other Spending	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>				<u>Change</u>	<u>Change</u>
1 General Government	\$1,282,472	\$2,001,608	\$1,427,325	7.7%	-8.1%	\$199	\$250	\$168	3.9%	-9.5%
2 Police	\$1,302,251	\$1,646,358	\$2,426,510	4.0%	10.2%	\$202	\$206	\$286	0.3%	8.5%
3 Fire/Ambulance	\$1,013,963	\$1,459,042	\$1,935,821	6.3%	7.3%	\$157	\$183	\$228	2.5%	5.7%
4 Highways & Streets	\$1,046,064	\$1,120,227	\$1,453,829	1.1%	6.7%	\$162	\$140	\$171	-2.4%	5.1%
5 Sanitation	\$482,930	\$611,435	\$866,467	4.0%	9.1%	\$75	\$77	\$102	0.3%	7.5%
6 Water Distribution & Treatment	\$0	\$0	\$0			\$0	\$0	\$0		
7 Health & Welfare	\$187,063	\$212,943	\$356,142	2.2%	13.7%	\$29	\$27	\$42	-1.4%	12.0%
8 Culture & Recreation	\$619,820	\$712,821	\$392,590	2.4%	-13.9%	\$96	\$89	\$46	-1.3%	-15.1%
9 Conservation/Economic Development & Housing	\$0	\$0	\$45,000			\$0	\$0	\$5		
10 Debt Service	\$508,887	\$341,561	\$212,870	-6.4%	-11.1%	\$79	\$43	\$25	-9.7%	-12.5%
11 Capital Outlay	\$0	\$418,437	\$0			\$0	\$52	\$0		
12 Operating Transfers Out	\$1,559,640	\$2,984,229	\$8,811,698	11.4%	31.1%	\$242	\$373	\$1,038	7.5%	29.1%
13 Schools (Local)	\$9,199,519	\$12,937,099	\$13,971,912	5.8%	1.9%	\$1,428	\$1,619	\$1,646	2.1%	0.4%
14 Schools (State)	\$1,861,313	\$1,384,858	\$1,316,652	-4.8%	-1.3%	\$289	\$173	\$155	-8.2%	-2.7%
15 County	\$726,443	\$1,482,472	\$1,572,663	12.6%	1.5%	\$113	\$185	\$185	8.6%	0.0%
16 Total of all categories (incl operating transfers)	\$19,792,365	\$27,315,090	\$34,791,479	5.5%	6.2%	\$3,073	\$3,418	\$4,100	1.8%	4.7%

	Franklin			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>
				<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>Change</u>	<u>Percent</u>	<u>Percent</u>
Municipal Revenue Sources:	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>				<u>Change</u>	<u>Change</u>
17 Local Property Tax Receipts	\$8,727,871	\$11,150,343	\$12,069,335	4.2%	2.0%	\$1,355	\$1,395	\$1,422	0.5%	0.5%
18 Municipal Property Tax	\$3,710,008	\$5,252,066	\$6,107,302	6.0%	3.8%	\$576	\$657	\$720	2.2%	2.3%
19 Schools (Local) Property Tax	\$2,430,107	\$3,030,947	\$3,072,718	3.8%	0.3%	\$377	\$379	\$362	0.1%	-1.1%
20 Schools (State) Property Tax	\$1,861,313	\$1,384,858	\$1,316,652	-4.8%	-1.3%	\$289	\$173	\$155	-8.2%	-2.7%
21 County Property Tax	\$726,443	\$1,482,472	\$1,572,663	12.6%	1.5%	\$113	\$185	\$185	8.6%	0.0%
22 Licensing and Fees Receipts	\$838,400	\$1,082,900	\$1,030,889	4.4%	-1.2%	\$130	\$135	\$121	0.7%	-2.7%
23 Operating Transfers In	\$1,574,247	\$2,501,929	\$8,529,057	8.0%	35.9%	\$244	\$313	\$1,005	4.2%	33.9%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$2,885,957	\$3,823,699	\$3,812,913	4.8%	-0.1%	\$448	\$478	\$449	1.1%	-1.6%
25 Total of locally raised funds	\$14,026,475	\$18,558,871	\$25,442,194	4.8%	8.2%	\$2,178	\$2,322	\$2,998	1.1%	6.6%
26 State contribution to Municipal	\$564,750	\$695,614	\$839,953	3.5%	4.8%	\$88	\$87	\$99	-0.1%	3.3%
27 State contribution to Schools	\$5,073,605	\$7,397,102	\$8,506,667	6.5%	3.6%	\$788	\$926	\$1,002	2.7%	2.0%
28 Federal and Other Gov't Contributions	\$0	\$0	\$182,929			\$0	\$0	\$22		
29 Total of all categories (incl operating transfers)	\$19,792,365	\$27,315,090	\$34,791,479	5.5%	6.2%	\$3,073	\$3,418	\$4,100	1.8%	4.7%

	Franklin			<i>Number of People</i>	
	<u>2001</u>	<u>2007</u>	<u>2011</u>		
				<u>Change</u>	<u>Change</u>
28 Resident Population	8,417	8,735	8,486	0.6%	-0.7%
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%

KEENE
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change	1 Year Change	
Municipal *										
	Gross Appropriation **	\$ 52,035,893	\$ 53,449,695	\$ 60,597,522	\$ 56,213,496	\$ 59,160,455	\$ 57,192,742	\$ 5,156,849 9.9%	\$ -1,967,713 -3.3%	
	Revenues ***	\$ 33,057,680	\$ 33,692,747	\$ 40,111,859	\$ 35,133,775	\$ 37,633,146	\$ 35,278,691	\$ 2,221,011 6.7%	\$ -2,354,455 -6.3%	
	Net Appropriation (Raised by taxes)	\$ 18,978,213	\$ 19,756,948	\$ 20,485,663	\$ 21,079,721	\$ 21,527,309	\$ 21,914,051	\$ 2,935,838 15.5%	\$ 386,742 1.8%	
	Local Municipal Tax Rate	\$ 9.92	\$ 10.22	\$ 10.62	\$ 10.94	\$ 11.32	\$ 11.78	\$ 1.86 18.8%	\$ 0.46 4.1%	
Local School *										
	Gross Appropriation **	\$ 53,766,626	\$ 54,178,244	\$ 56,168,421	\$ 101,949,405	\$ 60,585,464	\$ 62,365,275	\$ 8,598,649 16.0%	\$ 1,779,811 2.9%	
	Revenues ***	\$ 27,119,773	\$ 27,855,457	\$ 28,917,268	\$ 73,079,440	\$ 30,601,571	\$ 33,281,281	\$ 6,161,508 22.7%	\$ 2,679,710 8.8%	
	Net Appropriation (Raised by taxes)	\$ 22,819,264	\$ 22,470,428	\$ 23,025,244	\$ 24,719,444	\$ 25,772,178	\$ 24,785,466	\$ 1,966,202 8.6%	\$ -986,712 -3.8%	
	Local School Tax Rate	\$ 11.92	\$ 11.62	\$ 11.95	\$ 12.82	\$ 13.55	\$ 13.32	\$ 1.40 11.7%	\$ -0.23 -1.7%	
State School *										
	Gross Appropriation **									
	Revenues ***	\$ 3,827,589	\$ 3,852,359	\$ 4,225,909	\$ 4,150,521	\$ 4,211,715	\$ 4,298,528	\$ 470,939 12.3%	\$ 86,813 2.1%	
	Net Appropriation (Raised by taxes)	\$ 3,827,589	\$ 3,852,359	\$ 4,225,909	\$ 4,150,521	\$ 4,211,715	\$ 4,298,528	\$ 470,939 12.3%	\$ 86,813 2.1%	
	Equalized State School Tax Rate	\$ 2.02	\$ 2.02	\$ 2.22	\$ 2.21	\$ 2.27	\$ 2.37	\$ 0.35 17.3%	\$ 0.10 4.4%	
Adequate Education Grant *										
		\$ 10,036,739	\$ 10,538,576	\$ 10,538,576	\$ 10,613,964	\$ 10,552,770	\$ 10,552,770	\$ 516,031 5.1%	\$ 0 0.0%	
Total School *										
	Gross Appropriation **	\$ 53,766,626	\$ 54,178,244	\$ 56,168,421	\$ 101,949,405	\$ 60,585,464	\$ 62,365,275	\$ 8,598,649 16.0%	\$ 1,779,811 2.9%	
	Revenues ***	\$ 30,947,362	\$ 31,707,816	\$ 33,143,177	\$ 77,229,961	\$ 34,813,286	\$ 37,579,809	\$ 6,632,447 21.4%	\$ 2,766,523 7.9%	
	Net Appropriation (Raised by taxes)	\$ 26,646,853	\$ 26,322,787	\$ 27,251,153	\$ 28,869,965	\$ 29,983,893	\$ 29,083,994	\$ 2,437,141 9.1%	\$ -899,899 -3.0%	
	Tax Rate	\$ 13.94	\$ 13.64	\$ 14.17	\$ 15.03	\$ 15.82	\$ 15.69	\$ 1.75 12.6%	\$ -0.13 -0.8%	
County *										
	Gross Appropriation **	\$ 3,290,884	\$ 3,797,581	\$ 5,091,424	\$ 5,461,966	\$ 5,767,861	\$ 6,235,211	\$ 2,944,327 89.5%	\$ 467,350 8.1%	
	Revenues ***	\$ 66,255	\$ 66,255	\$ 66,255	\$ 0	\$ 0	\$ 0	\$ -66,255 -100.0%	\$ 0 -	
	Net Appropriation (Raised by taxes)	\$ 3,224,629	\$ 3,731,326	\$ 5,025,169	\$ 5,461,966	\$ 5,767,861	\$ 6,235,211	\$ 3,010,582 93.4%	\$ 467,350 8.1%	
	Local County Tax Rate	\$ 1.68	\$ 1.93	\$ 2.61	\$ 2.83	\$ 3.03	\$ 3.35	\$ 1.67 99.4%	\$ 0.32 10.6%	
Total *										
	Gross Appropriation **	\$ 109,093,403	\$ 111,425,520	\$ 121,857,367	\$ 163,624,867	\$ 125,513,780	\$ 125,793,228	\$ 16,699,825 15.3%	\$ 279,448 0.2%	
	Revenues ***	\$ 64,071,297	\$ 65,466,818	\$ 73,321,291	\$ 112,363,736	\$ 72,446,432	\$ 72,858,500	\$ 8,787,203 13.7%	\$ 412,068 0.6%	
	Net Appropriation (Raised by taxes)	\$ 48,849,695	\$ 49,811,061	\$ 52,761,985	\$ 55,411,652	\$ 57,279,063	\$ 57,233,256	\$ 8,383,561 17.2%	\$ -45,807 -0.1%	
	Total Local Tax Rate	\$ 25.54	\$ 25.79	\$ 27.40	\$ 28.80	\$ 30.17	\$ 30.82	\$ 5.28 20.7%	\$ 0.65 2.2%	
	Equalized Property Tax Rate (DRA est.)	\$ 24.58	\$ 25.46	\$ 27.26	\$ 29.67	\$ 30.31	\$ 31.42	\$ 6.84 27.8%	\$ 1.11 3.7%	
Property Valuations *										
	Net assessed w/ utilities	\$ 1,914,596,233	\$ 1,933,303,000	\$ 1,927,581,987	\$ 1,927,915,709	\$ 1,902,367,700	\$ 1,860,935,000	\$ -53,661,233 -2.8%	\$ -41,432,700 -2.2%	
	Net assessed w/o utilities	\$ 1,890,292,433	\$ 1,909,132,700	\$ 1,903,364,687	\$ 1,877,092,209	\$ 1,851,544,200	\$ 1,809,981,300	\$ -80,311,133 -4.2%	\$ -41,562,900 -2.2%	
	Equalized w/o utilities	\$ 1,521,904,135	\$ 1,719,803,309	\$ 1,974,723,987	\$ 1,944,038,121	\$ 1,923,157,437	\$ 1,848,829,087	\$ 326,924,952 21.5%	\$ -74,328,350 -3.9%	

NOTES:
 * Actual data from DRA and MS forms
 ** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
 *** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:
 Every \$100,000 change in Appropriation or Revenue = a 0.17% change in tax rate or a \$0.05 change in tax rate per \$1,000
 A 1% change in the tax rate = a \$573,540 change in Appropriation or Revenue
 A \$1 change in the tax rate = a \$1,860,935 change in Appropriation or Revenue or a 3.24% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

Keene										
<i>Current Dollar Amounts</i>			<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>				
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>2001 (in</u> <u>2011\$)</u>	<u>2007 (in</u> <u>2011\$)</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>
Municipal Appropriations and Other Spending										
1 General Government	\$5,113,006	\$6,928,824	\$6,332,415	5.2%	-2.2%	\$295	\$331	\$271	1.9%	-4.8%
2 Police	\$4,136,816	\$5,325,961	\$6,238,663	4.3%	4.0%	\$239	\$254	\$267	1.0%	1.2%
3 Fire/Ambulance	\$3,384,932	\$4,742,137	\$5,538,968	5.8%	4.0%	\$196	\$226	\$237	2.5%	1.2%
4 Highways & Streets	\$2,933,191	\$3,577,347	\$3,901,098	3.4%	2.2%	\$170	\$171	\$167	0.1%	-0.6%
5 Sanitation	\$4,452,524	\$8,038,666	\$9,644,376	10.3%	4.7%	\$257	\$384	\$413	6.9%	1.9%
6 Water Distribution & Treatment	\$2,335,623	\$4,034,288	\$3,356,664	9.5%	-4.5%	\$135	\$193	\$144	6.1%	-7.1%
7 Health & Welfare	\$749,188	\$1,291,784	\$1,479,259	9.5%	3.4%	\$43	\$62	\$63	6.1%	0.7%
8 Culture & Recreation	\$1,740,876	\$2,212,345	\$2,272,192	4.1%	0.7%	\$101	\$106	\$97	0.8%	-2.0%
9 Conservation/Economic Development & Housing	\$2,000	\$35,050	\$5,698	61.2%	-36.5%	\$0	\$2	\$0	56.1%	-38.2%
10 Debt Service	\$1,987,442	\$3,370,152	\$4,846,344	9.2%	9.5%	\$115	\$161	\$208	5.8%	6.6%
11 Capital Outlay	\$2,674,715	\$6,823,077	\$3,305,478	16.9%	-16.6%	\$155	\$326	\$142	13.2%	-18.8%
12 Operating Transfers Out	\$3,266,824	\$5,405,300	\$8,519,612	8.8%	12.0%	\$189	\$258	\$365	5.3%	9.0%
13 Schools (Local)	\$33,347,545	\$50,325,885	\$58,066,747	7.1%	3.6%	\$1,927	\$2,403	\$2,486	3.7%	0.9%
14 Schools (State)	\$6,636,509	\$3,852,359	\$4,298,528	-8.7%	2.8%	\$384	\$184	\$184	-11.5%	0.0%
15 County	\$2,613,888	\$3,731,326	\$6,235,211	6.1%	13.7%	\$151	\$178	\$267	2.8%	10.6%
16 Total of all categories (incl operating transfers)	\$76,119,149	\$110,791,731	\$125,235,659	6.5%	3.1%	\$4,399	\$5,289	\$5,362	3.1%	0.3%
Keene										
<i>Current Dollar Amounts</i>			<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>				
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>2001 (in</u> <u>2011\$)</u>	<u>2007 (in</u> <u>2011\$)</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>
Municipal Revenue Sources:										
17 Local Property Tax Receipts	\$37,281,805	\$49,811,061	\$57,233,256	4.9%	3.5%	\$2,155	\$2,378	\$2,451	1.7%	0.8%
18 Municipal Property Tax	\$11,667,151	\$19,756,948	\$21,914,051	9.2%	2.6%	\$674	\$943	\$938	5.8%	-0.1%
19 Schools (Local) Property Tax	\$16,364,257	\$22,470,428	\$24,785,466	5.4%	2.5%	\$946	\$1,073	\$1,061	2.1%	-0.3%
20 Schools (State) Property Tax	\$6,636,509	\$3,852,359	\$4,298,528	-8.7%	2.8%	\$384	\$184	\$184	-11.5%	0.0%
21 County Property Tax	\$2,613,888	\$3,731,326	\$6,235,211	6.1%	13.7%	\$151	\$178	\$267	2.8%	10.6%
22 Licensing and Fees Receipts	\$2,441,200	\$3,070,900	\$2,826,805	3.9%	-2.0%	\$141	\$147	\$121	0.6%	-4.7%
23 Operating Transfers In	\$12,884,148	\$18,624,570	\$20,878,985	6.3%	2.9%	\$745	\$889	\$894	3.0%	0.1%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$13,659,535	\$26,674,391	\$31,298,911	11.8%	4.1%	\$789	\$1,273	\$1,340	8.3%	1.3%
25 Total of locally raised funds	\$66,266,688	\$98,180,922	\$112,237,957	6.8%	3.4%	\$3,830	\$4,687	\$4,806	3.4%	0.6%
26 State contribution to Municipal	\$1,748,983	\$1,900,830	\$1,569,543	1.4%	-4.7%	\$101	\$91	\$67	-1.8%	-7.2%
27 State contribution to Schools	\$7,337,502	\$10,538,576	\$10,552,770	6.2%	0.0%	\$424	\$503	\$452	2.9%	-2.6%
28 Federal and Other Gov't Contributions	\$100,179	\$238,176	\$682,958	15.5%	30.1%	\$6	\$11	\$29	11.9%	26.6%
29 Total of all categories (incl operating transfers)	\$76,119,149	\$110,791,731	\$125,235,659	6.5%	3.1%	\$4,399	\$5,289	\$5,362	3.1%	0.3%
Keene										
<i>Number of People</i>			<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>				
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>					
28 Resident Population	22,615	22,893	23,354	0.2%	0.5%					
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%					

LACONIA
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 26,232,113	\$ 28,045,087	\$ 29,559,622	\$ 33,051,461	\$ 28,940,922	\$ 32,346,518	\$ 6,114,405	23.3%	\$ 3,405,596	11.8%
	Revenues ***	\$ 13,130,370	\$ 14,890,312	\$ 15,897,999	\$ 18,379,539	\$ 14,181,918	\$ 17,131,280	\$ 4,000,910	30.5%	\$ 2,949,362	20.8%
	Net Appropriation (Raised by taxes)	\$ 13,101,743	\$ 13,154,775	\$ 13,661,623	\$ 14,671,922	\$ 14,759,004	\$ 15,215,238	\$ 2,113,495	16.1%	\$ 456,234	3.1%
	Local Municipal Tax Rate	\$ 6.06	\$ 6.09	\$ 6.35	\$ 6.95	\$ 7.69	\$ 8.14	\$ 2.08	34.3%	\$ 0.45	5.9%
Local School *											
	Gross Appropriation **	\$ 51,757,316	\$ 30,080,616	\$ 31,736,008	\$ 33,507,755	\$ 34,566,449	\$ 34,346,394	\$ -17,410,922	-33.6%	\$ -220,055	-0.6%
	Revenues ***	\$ 33,797,729	\$ 10,901,673	\$ 11,734,068	\$ 12,893,843	\$ 14,103,049	\$ 13,903,083	\$ -19,894,646	-58.9%	\$ -199,966	-1.4%
	Net Appropriation (Raised by taxes)	\$ 13,455,594	\$ 14,534,069	\$ 15,210,793	\$ 15,757,564	\$ 15,732,198	\$ 15,721,300	\$ 2,265,706	16.8%	\$ -10,898	-0.1%
	Local School Tax Rate	\$ 6.22	\$ 6.73	\$ 7.07	\$ 7.45	\$ 8.20	\$ 8.41	\$ 2.19	35.2%	\$ 0.21	2.6%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 4,503,993	\$ 4,644,874	\$ 4,791,147	\$ 4,856,348	\$ 4,731,202	\$ 4,722,011	\$ 218,018	4.8%	\$ -9,191	-0.2%
	Net Appropriation (Raised by taxes)	\$ 4,503,993	\$ 4,644,874	\$ 4,791,147	\$ 4,856,348	\$ 4,731,202	\$ 4,722,011	\$ 218,018	4.8%	\$ -9,191	-0.2%
	Equalized State School Tax Rate	\$ 2.11	\$ 2.17	\$ 2.25	\$ 2.32	\$ 2.49	\$ 2.55	\$ 0.44	20.9%	\$ 0.06	2.4%
Adequate Education Grant *											
		\$ 5,350,628	\$ 5,618,159	\$ 5,618,159	\$ 6,460,883	\$ 6,460,883	\$ 6,460,883	\$ 1,110,255	20.7%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 51,757,316	\$ 30,080,616	\$ 31,736,008	\$ 33,507,755	\$ 34,566,449	\$ 34,346,394	\$ -17,410,922	-33.6%	\$ -220,055	-0.6%
	Revenues ***	\$ 38,301,722	\$ 15,546,547	\$ 16,525,215	\$ 17,750,191	\$ 18,834,251	\$ 18,625,094	\$ -19,676,628	-51.4%	\$ -209,157	-1.1%
	Net Appropriation (Raised by taxes)	\$ 17,959,587	\$ 19,178,943	\$ 20,001,940	\$ 20,613,912	\$ 20,463,400	\$ 20,443,311	\$ 2,483,724	13.8%	\$ -20,089	-0.1%
	Tax Rate	\$ 8.33	\$ 8.90	\$ 9.32	\$ 9.77	\$ 10.69	\$ 10.96	\$ 2.63	31.6%	\$ 0.27	2.5%
County *											
	Gross Appropriation **	\$ 2,455,844	\$ 2,656,158	\$ 2,827,301	\$ 2,801,085	\$ 2,742,594	\$ 2,737,029	\$ 281,185	11.4%	\$ -5,565	-0.2%
	Revenues ***	\$ 36,329	\$ 36,329	\$ 36,329	\$ 0	\$ 0	\$ 0	\$ -36,329	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 2,419,515	\$ 2,619,829	\$ 2,790,972	\$ 2,801,085	\$ 2,742,594	\$ 2,737,029	\$ 317,514	13.1%	\$ -5,565	-0.2%
	Local County Tax Rate	\$ 1.12	\$ 1.21	\$ 1.30	\$ 1.32	\$ 1.43	\$ 1.46	\$ 0.34	30.4%	\$ 0.03	2.1%
Total *											
	Gross Appropriation **	\$ 80,445,273	\$ 60,781,861	\$ 64,122,931	\$ 69,360,301	\$ 66,249,965	\$ 69,429,941	\$ -11,015,332	-13.7%	\$ 3,179,976	4.8%
	Revenues ***	\$ 51,468,421	\$ 30,473,188	\$ 32,459,543	\$ 36,129,730	\$ 33,016,169	\$ 35,756,374	\$ -15,712,047	-30.5%	\$ 2,740,205	8.3%
	Net Appropriation (Raised by taxes)	\$ 33,480,845	\$ 34,953,547	\$ 36,454,535	\$ 38,086,919	\$ 37,964,998	\$ 38,395,578	\$ 4,914,733	14.7%	\$ 430,580	1.1%
	Total Local Tax Rate	\$ 15.51	\$ 16.20	\$ 16.97	\$ 18.04	\$ 19.81	\$ 20.56	\$ 5.05	32.6%	\$ 0.75	3.8%
	Equalized Property Tax Rate (DRA est.)	\$ 14.85	\$ 15.26	\$ 16.76	\$ 18.60	\$ 18.93	\$ 19.57	\$ 4.72	31.8%	\$ 0.64	3.4%
Property Valuations *											
	Net assessed w/ utilities	\$ 2,161,858,459	\$ 2,160,722,703	\$ 2,151,357,301	\$ 2,114,274,299	\$ 1,919,274,832	\$ 1,870,057,201	\$ -291,801,258	-13.5%	\$ -49,217,631	-2.6%
	Net assessed w/o utilities	\$ 2,138,361,059	\$ 2,137,607,303	\$ 2,127,358,301	\$ 2,090,744,199	\$ 1,896,850,632	\$ 1,849,351,901	\$ -289,009,158	-13.5%	\$ -47,498,731	-2.5%
	Equalized w/o utilities	\$ 1,790,852,065	\$ 2,073,604,665	\$ 2,238,853,649	\$ 2,274,635,919	\$ 2,160,366,341	\$ 2,030,972,539	\$ 240,120,474	13.4%	\$ -129,393,802	-6.0%

NOTES:
 * Actual data from DRA and MS forms
 ** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
 *** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:
 Every \$100,000 change in Appropriation or Revenue = a 0.26% change in tax rate or a \$0.05 change in tax rate per \$1,000
 A 1% change in the tax rate = a \$384,484 change in Appropriation or Revenue
 A \$1 change in the tax rate = a \$1,870,057 change in Appropriation or Revenue or a 4.86% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

	Laconia		<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>		
			<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>	
			<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>Change</u>	<u>Percent</u>	<u>Percent</u>	
Municipal Appropriations and Other Spending	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>					
1 General Government	\$3,255,234	\$4,753,816	\$5,733,127	6.5%	4.8%	\$254	\$307	\$359	3.2%	4.0%
2 Police	\$2,585,809	\$4,098,547	\$4,899,063	8.0%	4.6%	\$202	\$264	\$306	4.6%	3.8%
3 Fire/Ambulance	\$1,938,126	\$3,200,547	\$3,432,554	8.7%	1.8%	\$151	\$206	\$215	5.3%	1.0%
4 Highways & Streets	\$1,660,388	\$1,798,145	\$1,781,483	1.3%	-0.2%	\$130	\$116	\$111	-1.8%	-1.0%
5 Sanitation	\$1,280,081	\$1,891,080	\$1,911,618	6.7%	0.3%	\$100	\$122	\$120	3.4%	-0.5%
6 Water Distribution & Treatment	\$0	\$0	\$0			\$0	\$0	\$0		
7 Health & Welfare	\$204,515	\$590,922	\$340,450	19.3%	-12.9%	\$16	\$38	\$21	15.6%	-13.5%
8 Culture & Recreation	\$991,895	\$1,364,771	\$1,444,232	5.5%	1.4%	\$77	\$88	\$90	2.2%	0.7%
9 Conservation/Economic Development & Housing	\$4,000	\$25,630	\$9,470	36.3%	-22.0%	\$0	\$2	\$1	32.0%	-22.6%
10 Debt Service	\$1,503,779	\$1,796,790	\$1,241,288	3.0%	-8.8%	\$117	\$116	\$78	-0.2%	-9.5%
11 Capital Outlay	\$1,107,000	\$2,050,493	\$4,266,105	10.8%	20.1%	\$86	\$132	\$267	7.4%	19.2%
12 Operating Transfers Out	\$3,925,246	\$5,679,836	\$6,528,056	6.4%	3.5%	\$306	\$366	\$408	3.0%	2.8%
13 Schools (Local)	\$15,337,730	\$25,435,742	\$29,624,383	8.8%	3.9%	\$1,197	\$1,640	\$1,853	5.4%	3.1%
14 Schools (State)	\$6,121,190	\$4,644,874	\$4,722,011	-4.5%	0.4%	\$478	\$299	\$295	-7.5%	-0.3%
15 County	\$2,076,499	\$2,619,829	\$2,737,029	3.9%	1.1%	\$162	\$169	\$171	0.7%	0.3%
16 Total of all categories (incl operating transfers)	\$42,231,289	\$60,103,170	\$68,818,091	6.1%	3.4%	\$3,295	\$3,875	\$4,305	2.7%	2.7%

	Laconia		<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>		
			<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>	
			<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>Change</u>	<u>Percent</u>	<u>Percent</u>	
Municipal Revenue Sources:	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>					
17 Local Property Tax Receipts	\$23,270,447	\$34,953,547	\$38,395,578	7.0%	2.4%	\$1,815	\$2,254	\$2,402	3.7%	1.6%
18 Municipal Property Tax	\$8,339,445	\$13,154,775	\$15,215,238	7.9%	3.7%	\$651	\$848	\$952	4.5%	2.9%
19 Schools (Local) Property Tax	\$6,733,313	\$14,534,069	\$15,721,300	13.7%	2.0%	\$525	\$937	\$983	10.1%	1.2%
20 Schools (State) Property Tax	\$6,121,190	\$4,644,874	\$4,722,011	-4.5%	0.4%	\$478	\$299	\$295	-7.5%	-0.3%
21 County Property Tax	\$2,076,499	\$2,619,829	\$2,737,029	3.9%	1.1%	\$162	\$169	\$171	0.7%	0.3%
22 Licensing and Fees Receipts	\$2,275,000	\$2,788,000	\$2,558,637	3.4%	-2.1%	\$177	\$180	\$160	0.2%	-2.9%
23 Operating Transfers In	\$3,925,246	\$5,679,836	\$6,072,404	6.4%	1.7%	\$306	\$366	\$380	3.0%	0.9%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$5,406,181	\$8,845,030	\$10,376,944	8.6%	4.1%	\$422	\$570	\$649	5.2%	3.3%
25 Total of locally raised funds	\$34,876,874	\$52,266,413	\$57,403,563	7.0%	2.4%	\$2,721	\$3,370	\$3,591	3.6%	1.6%
26 State contribution to Municipal	\$988,709	\$1,277,405	\$1,071,265	4.4%	-4.3%	\$77	\$82	\$67	1.1%	-5.0%
27 State contribution to Schools	\$5,517,296	\$5,618,159	\$6,460,883	0.3%	3.6%	\$430	\$362	\$404	-2.8%	2.8%
28 Federal and Other Gov't Contributions	\$0	\$0	\$3,226,230			\$0	\$0	\$202		
29 Total of all categories (incl operating transfers)	\$42,231,289	\$60,103,170	\$68,818,091	6.1%	3.4%	\$3,295	\$3,875	\$4,305	2.7%	2.7%

	Laconia		<i>Number of People</i>			
			<u>2001</u>	<u>2007</u>	<u>2011</u>	
28 Resident Population	16,752	16,950	15,986	0.2%	-1.5%	
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%	

LEBANON
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 43,591,302	\$ 51,161,072	\$ 40,574,746	\$ 55,066,768	\$ 43,227,674	\$ 47,732,400	\$ 4,141,098	9.5%	\$ 4,504,726	10.4%
	Revenues ***	\$ 32,152,531	\$ 38,481,753	\$ 26,411,813	\$ 39,419,143	\$ 26,829,171	\$ 30,920,322	\$ -1,232,209	-3.8%	\$ 4,091,151	15.2%
	Net Appropriation (Raised by taxes)	\$ 11,438,771	\$ 12,679,319	\$ 14,162,933	\$ 15,647,625	\$ 16,398,503	\$ 16,812,078	\$ 5,373,307	47.0%	\$ 413,575	2.5%
	Local Municipal Tax Rate	\$ 6.90	\$ 7.51	\$ 8.15	\$ 8.81	\$ 8.97	\$ 9.15	\$ 2.25	32.6%	\$ 0.18	2.0%
Local School *											
	Gross Appropriation **	\$ 29,473,904	\$ 32,441,633	\$ 34,191,978	\$ 33,065,558	\$ 59,372,228	\$ 34,843,674	\$ 5,369,770	18.2%	\$ -24,528,554	-41.3%
	Revenues ***	\$ 8,500,023	\$ 9,623,097	\$ 9,324,151	\$ 8,983,884	\$ 35,762,378	\$ 10,016,823	\$ 1,516,800	17.8%	\$ -25,745,555	-72.0%
	Net Appropriation (Raised by taxes)	\$ 17,185,355	\$ 19,181,633	\$ 21,085,259	\$ 19,880,938	\$ 19,587,678	\$ 20,738,983	\$ 3,553,628	20.7%	\$ 1,151,305	5.9%
	Local School Tax Rate	\$ 10.36	\$ 11.35	\$ 12.14	\$ 11.19	\$ 10.72	\$ 11.29	\$ 0.93	9.0%	\$ 0.57	5.3%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 3,788,526	\$ 3,636,903	\$ 3,782,568	\$ 4,200,736	\$ 4,022,172	\$ 4,087,868	\$ 299,342	7.9%	\$ 65,696	1.6%
	Net Appropriation (Raised by taxes)	\$ 3,788,526	\$ 3,636,903	\$ 3,782,568	\$ 4,200,736	\$ 4,022,172	\$ 4,087,868	\$ 299,342	7.9%	\$ 65,696	1.6%
	Equalized State School Tax Rate	\$ 2.38	\$ 2.24	\$ 2.29	\$ 2.48	\$ 2.32	\$ 2.34	\$ -0.04	-1.7%	\$ 0.02	0.9%
Adequate Education Grant *											
		\$ 2,317,118	\$ 2,432,974	\$ 2,432,974	\$ 2,797,920	\$ 2,797,920	\$ 2,797,920	\$ 480,802	20.8%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 29,473,904	\$ 32,441,633	\$ 34,191,978	\$ 33,065,558	\$ 59,372,228	\$ 34,843,674	\$ 5,369,770	18.2%	\$ -24,528,554	-41.3%
	Revenues ***	\$ 12,288,549	\$ 13,260,000	\$ 13,106,719	\$ 13,184,620	\$ 39,784,550	\$ 14,104,691	\$ 1,816,142	14.8%	\$ -25,679,859	-64.5%
	Net Appropriation (Raised by taxes)	\$ 20,973,881	\$ 22,818,536	\$ 24,867,827	\$ 24,081,674	\$ 23,609,850	\$ 24,826,851	\$ 3,852,970	18.4%	\$ 1,217,001	5.2%
	Tax Rate	\$ 12.74	\$ 13.59	\$ 14.43	\$ 13.67	\$ 13.04	\$ 13.63	\$ 0.89	7.0%	\$ 0.59	4.5%
County *											
	Gross Appropriation **	\$ 1,895,026	\$ 2,302,542	\$ 2,722,348	\$ 2,386,645	\$ 2,457,881	\$ 2,821,398	\$ 926,372	48.9%	\$ 363,517	14.8%
	Revenues ***	\$ 20,833	\$ 20,833	\$ 20,833	\$ 0	\$ 0	\$ 0	\$ -20,833	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 1,874,193	\$ 2,281,709	\$ 2,701,515	\$ 2,386,645	\$ 2,457,881	\$ 2,821,398	\$ 947,205	50.5%	\$ 363,517	14.8%
	Local County Tax Rate	\$ 1.13	\$ 1.35	\$ 1.56	\$ 1.34	\$ 1.34	\$ 1.54	\$ 0.41	36.3%	\$ 0.20	14.9%
Total *											
	Gross Appropriation **	\$ 74,960,232	\$ 85,905,247	\$ 77,489,072	\$ 90,518,971	\$ 105,057,783	\$ 85,397,472	\$ 10,437,240	13.9%	\$ -19,660,311	-18.7%
	Revenues ***	\$ 44,461,913	\$ 51,762,586	\$ 39,539,365	\$ 52,603,763	\$ 66,613,721	\$ 45,025,013	\$ 563,100	1.3%	\$ -21,588,708	-32.4%
	Net Appropriation (Raised by taxes)	\$ 34,286,845	\$ 37,779,564	\$ 41,732,275	\$ 42,115,944	\$ 42,466,234	\$ 44,460,327	\$ 10,173,482	29.7%	\$ 1,994,093	4.7%
	Total Local Tax Rate	\$ 20.77	\$ 22.45	\$ 24.14	\$ 23.82	\$ 23.35	\$ 24.32	\$ 3.55	17.1%	\$ 0.97	4.2%
	Equalized Property Tax Rate (DRA est.)	\$ 18.99	\$ 18.77	\$ 22.13	\$ 23.22	\$ 22.37	\$ 23.83	\$ 4.84	25.5%	\$ 1.46	6.5%
Property Valuations *											
	Net assessed w/ utilities	\$ 1,658,536,683	\$ 1,689,584,706	\$ 1,736,778,411	\$ 1,776,891,652	\$ 1,827,672,520	\$ 1,836,783,431	\$ 178,246,748	10.7%	\$ 9,110,911	0.5%
	Net assessed w/o utilities	\$ 1,590,905,783	\$ 1,621,901,006	\$ 1,652,256,311	\$ 1,692,369,552	\$ 1,737,190,120	\$ 1,746,934,831	\$ 156,029,048	9.8%	\$ 9,744,711	0.6%
	Equalized w/o utilities	\$ 1,506,372,266	\$ 1,623,617,605	\$ 1,767,555,204	\$ 1,967,557,627	\$ 1,836,608,052	\$ 1,758,222,769	\$ 251,850,503	16.7%	\$ -78,385,283	-4.3%

NOTES:
 * Actual data from DRA and MS forms
 ** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
 *** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:	
Every \$100,000 change in Appropriation or Revenue	= a 0.22% change in tax rate or a \$0.05 change in tax rate per \$1,000
A 1% change in the tax rate	= a \$446,706 change in Appropriation or Revenue
A \$1 change in the tax rate	= a \$1,836,783 change in Appropriation or Revenue or a 4.11% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

	Lebanon			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>
				<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>Change</u>	<u>Percent</u>	<u>Percent</u>
Municipal Appropriations and Other Spending	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>				<u>Change</u>	<u>Change</u>
1 General Government	\$5,531,490	\$3,858,845	\$4,776,890	-5.8%	5.5%	\$574	\$331	\$364	-8.7%	2.4%
2 Police	\$2,061,170	\$4,020,405	\$4,472,000	11.8%	2.7%	\$214	\$345	\$341	8.3%	-0.3%
3 Fire/Ambulance	\$1,529,980	\$3,095,965	\$3,561,780	12.5%	3.6%	\$159	\$266	\$271	9.0%	0.5%
4 Highways & Streets	\$2,021,360	\$3,385,290	\$3,050,390	9.0%	-2.6%	\$210	\$291	\$232	5.6%	-5.4%
5 Sanitation	\$5,029,450	\$6,046,620	\$6,493,890	3.1%	1.8%	\$522	\$519	\$495	-0.1%	-1.2%
6 Water Distribution & Treatment	\$1,924,230	\$2,431,596	\$2,509,110	4.0%	0.8%	\$200	\$209	\$191	0.8%	-2.2%
7 Health & Welfare	\$319,580	\$402,650	\$546,060	3.9%	7.9%	\$33	\$35	\$42	0.7%	4.7%
8 Culture & Recreation	\$935,390	\$1,684,320	\$2,032,210	10.3%	4.8%	\$97	\$145	\$155	6.9%	1.7%
9 Conservation/Economic Development & Housing	\$10,110	\$17,690	\$8,380	9.8%	-17.0%	\$1	\$2	\$1	6.4%	-19.5%
10 Debt Service	\$1,836,880	\$2,989,470	\$3,942,160	8.5%	7.2%	\$190	\$257	\$300	5.1%	4.0%
11 Capital Outlay	\$7,892,000	\$20,166,700	\$12,510,000	16.9%	-11.3%	\$818	\$1,731	\$954	13.3%	-13.9%
12 Operating Transfers Out	\$330,710	\$490,710	\$759,600	6.8%	11.5%	\$34	\$42	\$58	3.5%	8.3%
13 Schools (Local)	\$15,622,660	\$28,804,730	\$30,755,806	10.7%	1.7%	\$1,620	\$2,473	\$2,344	7.3%	-1.3%
14 Schools (State)	\$6,645,578	\$3,636,903	\$4,087,868	-9.6%	3.0%	\$689	\$312	\$312	-12.4%	-0.1%
15 County	\$1,762,055	\$2,281,709	\$2,821,398	4.4%	5.5%	\$183	\$196	\$215	1.2%	2.4%
16 Total of all categories (incl operating transfers)	\$54,685,173	\$85,615,358	\$84,621,822	7.8%	-0.3%	\$5,670	\$7,351	\$6,450	4.4%	-3.2%

	Lebanon			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>
				<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>Change</u>	<u>Percent</u>	<u>Percent</u>
Municipal Revenue Sources:	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>				<u>Change</u>	<u>Change</u>
17 Local Property Tax Receipts	\$32,449,330	\$37,779,564	\$44,460,327	2.6%	4.2%	\$3,365	\$3,244	\$3,389	-0.6%	1.1%
18 Municipal Property Tax	\$13,563,126	\$12,679,319	\$16,812,078	-1.1%	7.3%	\$1,406	\$1,089	\$1,281	-4.2%	4.2%
19 Schools (Local) Property Tax	\$10,478,571	\$19,181,633	\$20,738,983	10.6%	2.0%	\$1,087	\$1,647	\$1,581	7.2%	-1.0%
20 Schools (State) Property Tax	\$6,645,578	\$3,636,903	\$4,087,868	-9.6%	3.0%	\$689	\$312	\$312	-12.4%	-0.1%
21 County Property Tax	\$1,762,055	\$2,281,709	\$2,821,398	4.4%	5.5%	\$183	\$196	\$215	1.2%	2.4%
22 Licensing and Fees Receipts	\$1,925,560	\$2,384,030	\$2,502,700	3.6%	1.2%	\$200	\$205	\$191	0.4%	-1.7%
23 Operating Transfers In	\$12,446,710	\$13,300,678	\$11,695,650	1.1%	-3.2%	\$1,291	\$1,142	\$891	-2.0%	-6.0%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$8,630,319	\$22,869,573	\$17,259,913	17.6%	-6.8%	\$895	\$1,964	\$1,316	14.0%	-9.5%
25 Total of locally raised funds	\$55,451,919	\$76,333,845	\$75,918,590	5.5%	-0.1%	\$5,750	\$6,554	\$5,786	2.2%	-3.1%
26 State contribution to Municipal	\$823,429	\$5,146,399	\$5,192,672	35.7%	0.2%	\$85	\$442	\$396	31.5%	-2.7%
27 State contribution to Schools	\$1,223,348	\$2,432,974	\$2,797,920	12.1%	3.6%	\$127	\$209	\$213	8.7%	0.5%
28 Federal and Other Gov't Contributions	\$1,163,438	\$701,115	\$517,840	-8.1%	-7.3%	\$121	\$60	\$39	-10.9%	-10.0%
29 Total of all categories (incl operating transfers)	\$54,685,173	\$85,615,358	\$84,621,822	7.8%	-0.3%	\$5,670	\$7,351	\$6,450	4.4%	-3.2%

	Lebanon			<i>Number of People</i>	
	<u>2001</u>	<u>2007</u>	<u>2011</u>		
				<u>Change</u>	<u>Change</u>
28 Resident Population	12,604	12,729	13,120	0.2%	0.8%
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%

MANCHESTER
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 206,313,585	\$ 212,522,753	\$ 210,973,030	\$ 211,090,978	\$ 240,917,560	\$ 230,466,866	\$ 24,153,281	11.7%	\$ - 10,450,694	-4.3%
	Revenues ***	\$ 130,041,581	\$ 137,090,580	\$ 132,707,715	\$ 120,699,653	\$ 149,929,881	\$ 135,189,460	\$ 5,147,879	4.0%	\$ - 14,740,421	-9.8%
	Net Appropriation (Raised by taxes)	\$ 76,272,004	\$ 75,432,173	\$ 78,265,315	\$ 90,391,325	\$ 90,987,679	\$ 95,277,406	\$ 19,005,402	24.9%	\$ 4,289,727	4.7%
	Local Municipal Tax Rate	\$ 7.96	\$ 7.84	\$ 8.05	\$ 9.27	\$ 9.28	\$ 11.62	\$ 3.66	46.0%	\$ 2.34	25.2%
Local School *											
	Gross Appropriation **	\$ 151,037,900	\$ 153,148,950	\$ 151,883,339	\$ 151,979,271	\$ 154,564,785	\$ 155,996,000	\$ 4,958,100	3.3%	\$ 1,431,215	0.9%
	Revenues ***	\$ 76,186,695	\$ 79,181,576	\$ 71,943,823	\$ 78,604,988	\$ 80,724,082	\$ 81,218,444	\$ 5,031,749	6.6%	\$ 494,362	0.6%
	Net Appropriation (Raised by taxes)	\$ 51,419,226	\$ 50,964,363	\$ 58,146,528	\$ 52,082,553	\$ 53,047,469	\$ 55,088,892	\$ 3,669,666	7.1%	\$ 2,041,423	3.8%
	Local School Tax Rate	\$ 5.36	\$ 5.29	\$ 5.98	\$ 5.34	\$ 5.41	\$ 6.72	\$ 1.36	25.4%	\$ 1.31	24.2%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 23,431,979	\$ 23,003,011	\$ 21,792,988	\$ 21,291,730	\$ 20,793,234	\$ 19,688,664	\$ - 3,743,315	-16.0%	\$ - 1,104,570	-5.3%
	Net Appropriation (Raised by taxes)	\$ 23,431,979	\$ 23,003,011	\$ 21,792,988	\$ 21,291,730	\$ 20,793,234	\$ 19,688,664	\$ - 3,743,315	-16.0%	\$ - 1,104,570	-5.3%
	Equalized State School Tax Rate	\$ 2.48	\$ 2.42	\$ 2.28	\$ 2.22	\$ 2.16	\$ 2.46	\$ - 0.02	-0.8%	\$ 0.30	13.9%
Adequate Education Grant *											
		\$ 47,007,257	\$ 49,357,620	\$ 49,357,620	\$ 56,761,263	\$ 56,761,263	\$ 56,761,263	\$ 9,754,006	20.8%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 151,037,900	\$ 153,148,950	\$ 151,883,339	\$ 151,979,271	\$ 154,564,785	\$ 155,996,000	\$ 4,958,100	3.3%	\$ 1,431,215	0.9%
	Revenues ***	\$ 99,618,674	\$ 102,184,587	\$ 93,736,811	\$ 99,896,718	\$ 101,517,316	\$ 100,907,108	\$ 1,288,434	1.3%	\$ - 610,208	-0.6%
	Net Appropriation (Raised by taxes)	\$ 74,851,205	\$ 73,967,374	\$ 79,939,516	\$ 73,374,283	\$ 73,840,703	\$ 74,777,556	\$ - 73,649	-0.1%	\$ 936,853	1.3%
	Tax Rate	\$ 7.84	\$ 7.71	\$ 8.26	\$ 7.56	\$ 7.57	\$ 9.18	\$ 1.34	17.1%	\$ 1.61	21.3%
County *											
	Gross Appropriation **	\$ 10,317,777	\$ 10,062,976	\$ 10,287,969	\$ 9,974,549	\$ 9,437,660	\$ 9,512,562	\$ - 805,215	-7.8%	\$ 74,902	0.8%
	Revenues ***	\$ 213,415	\$ 213,415	\$ 213,415	\$ 0	\$ 0	\$ 0	\$ - 213,415	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 10,104,362	\$ 9,849,561	\$ 10,074,554	\$ 9,974,549	\$ 9,437,660	\$ 9,512,562	\$ - 591,800	-5.9%	\$ 74,902	0.8%
	Local County Tax Rate	\$ 1.05	\$ 1.02	\$ 1.04	\$ 1.02	\$ 0.96	\$ 1.16	\$ 0.11	10.5%	\$ 0.20	20.8%
Total *											
	Gross Appropriation **	\$ 367,669,262	\$ 375,734,679	\$ 373,144,338	\$ 373,044,798	\$ 404,920,005	\$ 395,975,428	\$ 28,306,166	7.7%	\$ - 8,944,577	-2.2%
	Revenues ***	\$ 229,873,670	\$ 239,488,582	\$ 226,657,941	\$ 220,596,371	\$ 251,447,197	\$ 236,096,568	\$ 6,222,898	2.7%	\$ - 15,350,629	-6.1%
	Net Appropriation (Raised by taxes)	\$ 161,227,571	\$ 159,249,108	\$ 168,279,385	\$ 173,740,157	\$ 174,266,042	\$ 179,567,524	\$ 18,339,953	11.4%	\$ 5,301,482	3.0%
	Total Local Tax Rate	\$ 16.85	\$ 16.57	\$ 17.35	\$ 17.85	\$ 17.81	\$ 21.96	\$ 5.11	30.3%	\$ 4.15	23.3%
	Equalized Property Tax Rate (DRA est.)	\$ 15.65	\$ 15.79	\$ 17.52	\$ 20.22	\$ 20.58	\$ 21.30	\$ 5.65	36.1%	\$ 0.72	3.5%
Property Valuations *											
	Net assessed w/ utilities	\$ 9,589,899,446	\$ 9,631,808,500	\$ 9,718,783,150	\$ 9,752,599,500	\$ 9,807,261,625	\$ 8,197,207,000	\$ - 1,392,692,446	-14.5%	\$ - 1,610,054,625	-16.4%
	Net assessed w/o utilities	\$ 9,443,837,146	\$ 9,487,197,100	\$ 9,569,001,950	\$ 9,597,760,200	\$ 9,621,480,325	\$ 8,017,068,300	\$ - 1,426,768,846	-15.1%	\$ - 1,604,412,025	-16.7%
	Equalized w/o utilities	\$ 9,316,890,363	#####	\$ 10,183,639,248	\$ 9,972,707,438	\$ 9,494,627,270	\$ 8,468,242,650	\$ - 848,647,713	-9.1%	\$ - 1,026,384,620	-10.8%

NOTES:
* Actual data from DRA and MS forms
** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
*** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:		
Every \$100,000 change in Appropriation or Revenue	=	a 0.06% change in tax rate or a \$0.01 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$1,800,107 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$8,197,207 change in Appropriation or Revenue or a 4.55% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

Manchester										
<i>Current Dollar Amounts</i>			<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>		<i>01 to 07 07 to 11</i>					
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>2001 (in</u> <u>2011\$)</u>	<u>2007 (in</u> <u>2011\$)</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>
Municipal Appropriations and Other Spending										
1 General Government	\$23,507,217	\$33,039,674	\$58,470,440	5.8%	15.3%	\$284	\$332	\$532	2.6%	12.6%
2 Police	\$17,684,639	\$21,587,845	\$20,156,102	3.4%	-1.7%	\$214	\$217	\$184	0.2%	-4.1%
3 Fire/Ambulance	\$16,799,638	\$20,589,862	\$18,986,979	3.4%	-2.0%	\$203	\$207	\$173	0.3%	-4.4%
4 Highways & Streets	\$15,326,474	\$18,254,587	\$18,700,729	3.0%	0.6%	\$185	\$183	\$170	-0.2%	-1.8%
5 Sanitation	\$6,440,962	\$2,703,253	\$2,730,355	-13.5%	0.2%	\$78	\$27	\$25	-16.1%	-2.2%
6 Water Distribution & Treatment	\$0	\$0	\$0			\$0	\$0	\$0		
7 Health & Welfare	\$4,194,300	\$4,094,685	\$5,205,454	-0.4%	6.2%	\$51	\$41	\$47	-3.4%	3.6%
8 Culture & Recreation	\$4,834,839	\$4,613,634	\$4,617,916	-0.8%	0.0%	\$58	\$46	\$42	-3.8%	-2.4%
9 Conservation/Economic Development & Housing	\$2,608,516	\$4,499,301	\$4,644,531	9.5%	0.8%	\$32	\$45	\$42	6.2%	-1.6%
10 Debt Service	\$13,332,747	\$14,733,500	\$18,264,508	1.7%	5.5%	\$161	\$148	\$166	-1.4%	3.0%
11 Capital Outlay	\$382,500	\$1,241,500	\$3,000,000	21.7%	24.7%	\$5	\$12	\$27	18.0%	21.7%
12 Operating Transfers Out	\$52,598,092	\$82,609,169	\$72,271,598	7.8%	-3.3%	\$636	\$829	\$658	4.5%	-5.6%
13 Schools (Local)	\$87,361,310	\$130,145,939	\$136,307,336	6.9%	1.2%	\$1,057	\$1,306	\$1,241	3.6%	-1.3%
14 Schools (State)	\$28,447,547	\$23,003,011	\$19,688,664	-3.5%	-3.8%	\$344	\$231	\$179	-6.4%	-6.1%
15 County	\$8,523,443	\$9,849,561	\$9,512,562	2.4%	-0.9%	\$103	\$99	\$87	-0.7%	-3.3%
16 Total of all categories (incl operating transfers)	\$283,233,896	\$372,297,504	\$392,557,174	4.7%	1.3%	\$3,425	\$3,737	\$3,574	1.5%	-1.1%
Manchester										
<i>Current Dollar Amounts</i>			<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>		<i>01 to 07 07 to 11</i>					
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>2001 (in</u> <u>2011\$)</u>	<u>2007 (in</u> <u>2011\$)</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>
Municipal Revenue Sources:										
17 Local Property Tax Receipts	\$122,059,001	\$159,249,108	\$179,567,524	4.5%	3.0%	\$1,476	\$1,599	\$1,635	1.3%	0.6%
18 Municipal Property Tax	\$58,046,088	\$75,432,173	\$95,277,406	4.5%	6.0%	\$702	\$757	\$867	1.3%	3.5%
19 Schools (Local) Property Tax	\$27,041,923	\$50,964,363	\$55,088,892	11.1%	2.0%	\$327	\$512	\$502	7.7%	-0.5%
20 Schools (State) Property Tax	\$28,447,547	\$23,003,011	\$19,688,664	-3.5%	-3.8%	\$344	\$231	\$179	-6.4%	-6.1%
21 County Property Tax	\$8,523,443	\$9,849,561	\$9,512,562	2.4%	-0.9%	\$103	\$99	\$87	-0.7%	-3.3%
22 Licensing and Fees Receipts	\$18,719,100	\$21,121,350	\$19,235,288	2.0%	-2.3%	\$226	\$212	\$175	-1.1%	-4.7%
23 Operating Transfers In	\$51,813,114	\$82,037,654	\$72,136,904	8.0%	-3.2%	\$627	\$824	\$657	4.7%	-5.5%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$38,904,093	\$47,628,347	\$48,261,004	3.4%	0.3%	\$471	\$478	\$439	0.3%	-2.1%
25 Total of locally raised funds	\$231,495,308	\$310,036,459	\$319,200,720	5.0%	0.7%	\$2,800	\$3,112	\$2,906	1.8%	-1.7%
26 State contribution to Municipal	\$7,120,458	\$9,266,258	\$8,976,232	4.5%	-0.8%	\$86	\$93	\$82	1.3%	-3.2%
27 State contribution to Schools	\$42,283,387	\$49,357,620	\$56,761,263	2.6%	3.6%	\$511	\$495	\$517	-0.5%	1.1%
28 Federal and Other Gov't Contributions	\$197,000	\$227,000	\$8,781,459	2.4%	149.4%	\$2	\$2	\$80	-0.7%	143.4%
29 Total of all categories (incl operating transfers)	\$283,233,896	\$372,297,504	\$392,557,174	4.7%	1.3%	\$3,425	\$3,737	\$3,574	1.5%	-1.1%
Manchester										
<i>Number of People</i>			<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>		<i>01 to 07 07 to 11</i>					
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>					
28 Resident Population	108,064	108,874	109,830	0.1%	0.2%					
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%					

NASHUA
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 104,346,297	\$ 118,494,413	\$ 110,405,291	\$ 116,420,103	\$ 118,241,171	\$ 122,151,679	\$ 17,805,382	17.1%	\$ 3,910,508	3.3%
	Revenues ***	\$ 47,727,582	\$ 56,003,274	\$ 49,588,365	\$ 50,074,431	\$ 51,763,471	\$ 51,614,944	\$ 3,887,362	8.1%	\$ - 148,527	-0.3%
	Net Appropriation (Raised by taxes)	\$ 56,618,715	\$ 62,491,139	\$ 60,816,926	\$ 66,345,672	\$ 66,477,700	\$ 70,536,735	\$ 13,918,020	24.6%	\$ 4,059,035	6.1%
	Local Municipal Tax Rate	\$ 6.17	\$ 6.73	\$ 6.50	\$ 7.91	\$ 7.87	\$ 8.30	\$ 2.13	34.5%	\$ 0.43	5.5%
Local School *											
	Gross Appropriation **	\$ 121,636,701	\$ 126,306,763	\$ 131,449,190	\$ 138,738,781	\$ 143,036,872	\$ 144,475,503	\$ 22,838,802	18.8%	\$ 1,438,631	1.0%
	Revenues ***	\$ 30,035,234	\$ 37,075,008	\$ 37,989,927	\$ 48,694,287	\$ 47,269,616	\$ 46,974,256	\$ 16,939,022	56.4%	\$ - 295,360	-0.6%
	Net Appropriation (Raised by taxes)	\$ 70,569,842	\$ 68,576,587	\$ 72,843,847	\$ 70,243,432	\$ 76,235,617	\$ 77,864,496	\$ 7,294,654	10.3%	\$ 1,628,879	2.1%
	Local School Tax Rate	\$ 7.70	\$ 7.39	\$ 7.79	\$ 8.37	\$ 9.03	\$ 9.16	\$ 1.46	19.0%	\$ 0.13	1.4%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 21,031,625	\$ 20,655,168	\$ 20,615,416	\$ 19,801,062	\$ 19,531,639	\$ 19,636,751	\$ - 1,394,874	-6.6%	\$ 105,112	0.5%
	Net Appropriation (Raised by taxes)	\$ 21,031,625	\$ 20,655,168	\$ 20,615,416	\$ 19,801,062	\$ 19,531,639	\$ 19,636,751	\$ - 1,394,874	-6.6%	\$ 105,112	0.5%
	Equalized State School Tax Rate	\$ 2.34	\$ 2.27	\$ 2.25	\$ 2.42	\$ 2.38	\$ 2.38	\$ 0.04	1.7%	\$ 0.00	0.0%
Adequate Education Grant *											
		\$ 23,866,124	\$ 31,303,454	\$ 31,303,454	\$ 35,998,972	\$ 35,998,972	\$ 35,998,972	\$ 12,132,848	50.8%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 121,636,701	\$ 126,306,763	\$ 131,449,190	\$ 138,738,781	\$ 143,036,872	\$ 144,475,503	\$ 22,838,802	18.8%	\$ 1,438,631	1.0%
	Revenues ***	\$ 51,066,859	\$ 57,730,176	\$ 58,605,343	\$ 68,495,349	\$ 66,801,255	\$ 66,611,007	\$ 15,544,148	30.4%	\$ - 190,248	-0.3%
	Net Appropriation (Raised by taxes)	\$ 91,601,467	\$ 89,231,755	\$ 93,459,263	\$ 90,044,494	\$ 95,767,256	\$ 97,501,247	\$ 5,899,780	6.4%	\$ 1,733,991	1.8%
	Tax Rate	\$ 10.04	\$ 9.66	\$ 10.04	\$ 10.79	\$ 11.41	\$ 11.54	\$ 1.50	14.9%	\$ 0.13	1.1%
County *											
	Gross Appropriation **	\$ 9,241,763	\$ 9,489,137	\$ 9,546,322	\$ 9,367,968	\$ 9,416,623	\$ 9,569,306	\$ 327,543	3.5%	\$ 152,683	1.6%
	Revenues ***	\$ 133,835	\$ 133,835	\$ 133,835	\$ 0	\$ 0	\$ 0	\$ - 133,835	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 9,107,928	\$ 9,355,302	\$ 9,412,487	\$ 9,367,968	\$ 9,416,623	\$ 9,569,306	\$ 461,378	5.1%	\$ 152,683	1.6%
	Local County Tax Rate	\$ 0.99	\$ 1.01	\$ 1.01	\$ 1.12	\$ 1.12	\$ 1.13	\$ 0.14	14.1%	\$ 0.01	0.9%
Total *											
	Gross Appropriation **	\$ 235,224,761	\$ 254,290,313	\$ 251,400,803	\$ 264,526,852	\$ 270,694,666	\$ 276,196,488	\$ 40,971,727	17.4%	\$ 5,501,822	2.0%
	Revenues ***	\$ 98,928,276	\$ 113,867,285	\$ 108,327,543	\$ 118,569,780	\$ 118,564,726	\$ 118,225,951	\$ 19,297,675	19.5%	\$ - 338,775	-0.3%
	Net Appropriation (Raised by taxes)	\$ 157,328,110	\$ 161,078,196	\$ 163,688,676	\$ 165,758,134	\$ 171,661,579	\$ 177,607,288	\$ 20,279,178	12.9%	\$ 5,945,709	3.5%
	Total Local Tax Rate	\$ 17.20	\$ 17.40	\$ 17.55	\$ 19.82	\$ 20.40	\$ 20.97	\$ 3.77	21.9%	\$ 0.57	2.8%
	Equalized Property Tax Rate (DRA est.)	\$ 16.20	\$ 17.21	\$ 18.15	\$ 19.33	\$ 20.15	\$ 21.53	\$ 5.33	32.9%	\$ 1.38	6.9%
Property Valuations *											
	Net assessed w/ utilities	\$ 9,170,749,039	\$ 9,281,224,534	\$ 9,353,293,990	\$ 8,389,365,623	\$ 8,442,078,139	\$ 8,497,688,561	\$ - 673,060,478	-7.3%	\$ 55,610,422	0.7%
	Net assessed w/o utilities	\$ 8,996,058,859	\$ 9,098,356,354	\$ 9,148,123,510	\$ 8,174,864,743	\$ 8,208,121,659	\$ 8,250,108,481	\$ - 745,950,378	-8.3%	\$ 41,986,822	0.5%
	Equalized w/o utilities	\$ 8,362,475,175	\$ 9,221,057,304	\$ 9,633,372,001	\$ 9,274,501,943	\$ 8,918,556,759	\$ 8,445,914,290	\$ 83,439,115	1.0%	\$ - 472,642,469	-5.3%

NOTES:
 * Actual data from DRA and MS forms
 ** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
 *** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:		
Every \$100,000 change in Appropriation or Revenue	=	a 0.06% change in tax rate or a \$0.01 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$1,781,965 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$8,497,689 change in Appropriation or Revenue or a 4.77% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

	Nashua			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>
				<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>Change</u>	<u>Percent</u>	<u>Percent</u>
Municipal Appropriations and Other Spending	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>				<u>Change</u>	<u>Change</u>
1 General Government	\$17,634,438	\$29,691,358	\$31,552,347	9.1%	1.5%	\$264	\$374	\$364	6.0%	-0.7%
2 Police	\$13,022,071	\$15,508,278	\$17,210,163	3.0%	2.6%	\$195	\$195	\$198	0.0%	0.4%
3 Fire/Ambulance	\$10,999,253	\$12,849,342	\$13,996,096	2.6%	2.2%	\$164	\$162	\$161	-0.3%	0.0%
4 Highways & Streets	\$7,222,580	\$7,474,978	\$7,687,429	0.6%	0.7%	\$108	\$94	\$89	-2.3%	-1.5%
5 Sanitation	\$0	\$33,228,656	\$28,717,547		-3.6%	\$0	\$418	\$331		-5.7%
6 Water Distribution & Treatment	\$0	\$0	\$0			\$0	\$0	\$0		
7 Health & Welfare	\$1,851,150	\$2,631,945	\$2,474,669	6.0%	-1.5%	\$28	\$33	\$29	3.0%	-3.7%
8 Culture & Recreation	\$5,327,870	\$4,732,453	\$5,057,600	-2.0%	1.7%	\$80	\$60	\$58	-4.7%	-0.5%
9 Conservation/Economic Development & Housing	\$0	\$106,522	\$131,473		5.4%	\$0	\$1	\$2		3.1%
10 Debt Service	\$3,349,915	\$3,793,954	\$4,208,923	2.1%	2.6%	\$50	\$48	\$49	-0.8%	0.4%
11 Capital Outlay	\$799,750	\$1,338,095	\$1,387,950	9.0%	0.9%	\$12	\$17	\$16	5.9%	-1.3%
12 Operating Transfers Out	\$0	\$620,724	\$2,397,568		40.2%	\$0	\$8	\$28		37.2%
13 Schools (Local)	\$68,843,479	\$105,651,595	\$124,838,752	7.4%	4.3%	\$1,029	\$1,330	\$1,440	4.4%	2.0%
14 Schools (State)	\$32,026,680	\$20,655,168	\$19,636,751	-7.0%	-1.3%	\$479	\$260	\$226	-9.7%	-3.4%
15 County	\$9,338,472	\$9,355,302	\$9,569,306	0.0%	0.6%	\$140	\$118	\$110	-2.8%	-1.6%
16 Total of all categories (incl operating transfers)	\$172,344,665	\$250,424,884	\$272,676,468	6.4%	2.2%	\$2,576	\$3,152	\$3,145	3.4%	-0.1%

	Nashua			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>
				<u>Change</u>	<u>Change</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>Change</u>	<u>Percent</u>	<u>Percent</u>
Municipal Revenue Sources:	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>				<u>Change</u>	<u>Change</u>
17 Local Property Tax Receipts	\$119,086,788	\$161,078,196	\$177,607,288	5.2%	2.5%	\$1,780	\$2,027	\$2,048	2.2%	0.3%
18 Municipal Property Tax	\$41,703,127	\$62,491,139	\$70,536,735	7.0%	3.1%	\$623	\$786	\$814	4.0%	0.8%
19 Schools (Local) Property Tax	\$36,018,509	\$68,576,587	\$77,864,496	11.3%	3.2%	\$538	\$863	\$898	8.2%	1.0%
20 Schools (State) Property Tax	\$32,026,680	\$20,655,168	\$19,636,751	-7.0%	-1.3%	\$479	\$260	\$226	-9.7%	-3.4%
21 County Property Tax	\$9,338,472	\$9,355,302	\$9,569,306	0.0%	0.6%	\$140	\$118	\$110	-2.8%	-1.6%
22 Licensing and Fees Receipts	\$10,197,963	\$12,686,175	\$12,282,900	3.7%	-0.8%	\$152	\$160	\$142	0.8%	-2.9%
23 Operating Transfers In	\$0	\$27,038,733	\$23,076,009		-3.9%	\$0	\$340	\$266		-6.0%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$8,717,755	\$14,171,974	\$17,077,933	8.4%	4.8%	\$130	\$178	\$197	5.4%	2.5%
25 Total of locally raised funds	\$138,002,506	\$214,975,078	\$230,044,130	7.7%	1.7%	\$2,063	\$2,706	\$2,653	4.6%	-0.5%
26 State contribution to Municipal	\$4,886,854	\$6,483,424	\$5,808,386	4.8%	-2.7%	\$73	\$82	\$67	1.9%	-4.8%
27 State contribution to Schools	\$28,698,756	\$31,303,454	\$35,998,972	1.5%	3.6%	\$429	\$394	\$415	-1.4%	1.3%
28 Federal and Other Gov't Contributions	\$0	\$30,000	\$45,000		10.7%	\$0	\$0	\$1		8.3%
29 Total of all categories (incl operating transfers)	\$172,344,665	\$250,424,884	\$272,676,468	6.4%	2.2%	\$2,576	\$3,152	\$3,145	3.4%	-0.1%

	Nashua			<i>Number of People</i>	
	<u>2001</u>	<u>2007</u>	<u>2011</u>		
				<u>Change</u>	<u>Change</u>
28 Resident Population	87,445	86,837	86,704	-0.1%	0.0%
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%

PORTSMOUTH
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 63,770,836	\$ 61,013,471	\$ 62,344,483	\$ 59,697,575	\$ 60,579,848	\$ 62,162,222	\$ - 1,608,614	-2.5%	\$ 1,582,374	2.6%
	Revenues ***	\$ 37,005,534	\$ 32,864,006	\$ 31,589,960	\$ 29,191,756	\$ 27,395,697	\$ 28,739,484	\$ - 8,266,050	-22.3%	\$ 1,343,787	4.9%
	Net Appropriation (Raised by taxes)	\$ 26,765,302	\$ 28,149,465	\$ 30,754,523	\$ 30,505,819	\$ 33,184,151	\$ 33,422,738	\$ 6,657,436	24.9%	\$ 238,587	0.7%
	Local Municipal Tax Rate	\$ 7.27	\$ 7.55	\$ 8.14	\$ 8.01	\$ 8.50	\$ 8.42	\$ 1.15	15.8%	\$ - 0.08	-0.9%
Local School *											
	Gross Appropriation **	\$ 37,788,630	\$ 39,369,960	\$ 39,670,240	\$ 40,856,102	\$ 42,065,489	\$ 42,323,182	\$ 4,534,552	12.0%	\$ 257,693	0.6%
	Revenues ***	\$ 10,249,152	\$ 10,496,409	\$ 10,224,346	\$ 10,642,664	\$ 11,941,085	\$ 11,753,194	\$ 1,504,042	14.7%	\$ - 187,891	-1.6%
	Net Appropriation (Raised by taxes)	\$ 18,979,003	\$ 20,536,595	\$ 20,776,236	\$ 21,766,391	\$ 21,086,109	\$ 21,225,765	\$ 2,246,762	11.8%	\$ 139,656	0.7%
	Local School Tax Rate	\$ 5.16	\$ 5.50	\$ 5.49	\$ 5.72	\$ 5.40	\$ 5.34	\$ 0.18	3.5%	\$ - 0.06	-1.1%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 8,560,475	\$ 8,336,956	\$ 8,669,658	\$ 8,447,047	\$ 9,038,295	\$ 9,344,223	\$ 783,748	9.2%	\$ 305,928	3.4%
	Net Appropriation (Raised by taxes)	\$ 8,560,475	\$ 8,336,956	\$ 8,669,658	\$ 8,447,047	\$ 9,038,295	\$ 9,344,223	\$ 783,748	9.2%	\$ 305,928	3.4%
	Equalized State School Tax Rate	\$ 2.41	\$ 2.34	\$ 2.40	\$ 2.32	\$ 2.43	\$ 2.46	\$ 0.05	2.1%	\$ 0.03	1.2%
Adequate Education Grant *											
		\$ 0	\$ 0	\$ 0	\$ 222,611	\$ 0	\$ 0	\$ 0	-	\$ 0	-
Total School *											
	Gross Appropriation **	\$ 37,788,630	\$ 39,369,960	\$ 39,670,240	\$ 40,856,102	\$ 42,065,489	\$ 42,323,182	\$ 4,534,552	12.0%	\$ 257,693	0.6%
	Revenues ***	\$ 18,809,627	\$ 18,833,365	\$ 18,894,004	\$ 19,089,711	\$ 20,979,380	\$ 21,097,417	\$ 2,287,790	12.2%	\$ 118,037	0.6%
	Net Appropriation (Raised by taxes)	\$ 27,539,478	\$ 28,873,551	\$ 29,445,894	\$ 30,213,438	\$ 30,124,404	\$ 30,569,988	\$ 3,030,510	11.0%	\$ 445,584	1.5%
	Tax Rate	\$ 7.57	\$ 7.84	\$ 7.89	\$ 8.04	\$ 7.83	\$ 7.80	\$ 0.23	3.0%	\$ - 0.03	-0.4%
County *											
	Gross Appropriation **	\$ 3,273,969	\$ 3,578,292	\$ 3,628,417	\$ 3,949,898	\$ 4,201,480	\$ 4,181,246	\$ 907,277	27.7%	\$ - 20,234	-0.5%
	Revenues ***	\$ 42,415	\$ 42,415	\$ 42,415	\$ 0	\$ 0	\$ 0	\$ - 42,415	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 3,231,554	\$ 3,535,877	\$ 3,586,002	\$ 3,949,898	\$ 4,201,480	\$ 4,181,246	\$ 949,692	29.4%	\$ - 20,234	-0.5%
	Local County Tax Rate	\$ 0.88	\$ 0.95	\$ 0.95	\$ 1.04	\$ 1.08	\$ 1.05	\$ 0.17	19.3%	\$ - 0.03	-2.8%
Total *											
	Gross Appropriation **	\$ 104,833,435	\$ 103,961,723	\$ 105,643,140	\$ 104,503,575	\$ 106,846,817	\$ 108,666,650	\$ 3,833,215	3.7%	\$ 1,819,833	1.7%
	Revenues ***	\$ 55,857,576	\$ 51,739,786	\$ 50,526,379	\$ 48,281,467	\$ 48,375,077	\$ 49,836,901	\$ - 6,020,675	-10.8%	\$ 1,461,824	3.0%
	Net Appropriation (Raised by taxes)	\$ 57,536,334	\$ 60,558,893	\$ 63,786,419	\$ 64,669,155	\$ 67,510,035	\$ 68,173,972	\$ 10,637,638	18.5%	\$ 663,937	1.0%
	Total Local Tax Rate	\$ 15.72	\$ 16.34	\$ 16.98	\$ 17.09	\$ 17.41	\$ 17.27	\$ 1.55	9.9%	\$ - 0.14	-0.8%
	Equalized Property Tax Rate (DRA est.)	\$ 13.76	\$ 14.82	\$ 15.01	\$ 15.54	\$ 16.51	\$ 16.33	\$ 2.57	18.7%	\$ - 0.18	-1.1%
Property Valuations *											
	Net assessed w/ utilities	\$ 3,680,472,581	\$ 3,730,985,415	\$ 3,781,039,963	\$ 3,807,536,521	\$ 3,903,031,800	\$ 3,971,444,698	\$ 290,972,117	7.9%	\$ 68,412,898	1.8%
	Net assessed w/o utilities	\$ 3,547,403,779	\$ 3,557,733,890	\$ 3,607,856,910	\$ 3,634,413,852	\$ 3,721,242,300	\$ 3,803,608,220	\$ 256,204,441	7.2%	\$ 82,365,920	2.2%
	Equalized w/o utilities	\$ 3,403,767,592	\$ 3,721,855,196	\$ 4,051,241,876	\$ 3,956,462,513	\$ 4,127,075,133	\$ 4,019,020,522	\$ 615,252,930	18.1%	\$ - 108,054,611	-2.6%

NOTES:
 * Actual data from DRA and MS forms
 ** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
 *** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:		
Every \$100,000 change in Appropriation or Revenue	=	a 0.15% change in tax rate or a \$0.03 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$685,868 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$3,971,445 change in Appropriation or Revenue or a 5.79% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

	Portsmouth			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>			<u>Annual</u>	<u>Annual</u>	
				<u>Percent</u>	<u>Percent</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Percent</u>	<u>Percent</u>
Municipal Appropriations and Other Spending	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>
1 General Government	\$5,563,162	\$8,367,911	\$9,001,032	7.0%	1.8%	\$348	\$446	\$432	4.2%	-0.8%
2 Police	\$5,918,038	\$8,352,488	\$8,556,375	5.9%	0.6%	\$370	\$445	\$410	3.1%	-2.0%
3 Fire/Ambulance	\$4,241,935	\$6,500,665	\$6,823,895	7.4%	1.2%	\$265	\$347	\$327	4.6%	-1.4%
4 Highways & Streets	\$2,668,857	\$2,910,196	\$3,312,692	1.5%	3.3%	\$167	\$155	\$159	-1.2%	0.6%
5 Sanitation	\$1,079,881	\$1,133,667	\$1,141,724	0.8%	0.2%	\$68	\$60	\$55	-1.8%	-2.4%
6 Water Distribution & Treatment	\$0	\$0	\$0			\$0	\$0	\$0		
7 Health & Welfare	\$612,236	\$769,923	\$726,241	3.9%	-1.4%	\$38	\$41	\$35	1.2%	-4.0%
8 Culture & Recreation	\$1,836,485	\$2,551,938	\$2,241,858	5.6%	-3.2%	\$115	\$136	\$108	2.9%	-5.7%
9 Conservation/Economic Development & Housing	\$1,900	\$1,900	\$1,600	0.0%	-4.2%	\$0	\$0	\$0	-2.6%	-6.7%
10 Debt Service	\$5,594,297	\$8,807,215	\$10,698,455	7.9%	5.0%	\$350	\$470	\$513	5.0%	2.2%
11 Capital Outlay	\$1,000,000	\$1,200,000	\$1,018,150	3.1%	-4.0%	\$63	\$64	\$49	0.4%	-6.5%
12 Operating Transfers Out	\$18,432,913	\$18,216,629	\$15,977,917	-0.2%	-3.2%	\$1,153	\$971	\$766	-2.8%	-5.8%
13 Schools (Local)	\$56,903,758	\$31,033,004	\$32,978,959	-9.6%	1.5%	\$3,559	\$1,655	\$1,582	-12.0%	-1.1%
14 Schools (State)	\$10,872,372	\$8,336,956	\$9,344,223	-4.3%	2.9%	\$680	\$445	\$448	-6.8%	0.2%
15 County	\$3,485,724	\$3,535,877	\$4,181,246	0.2%	4.3%	\$218	\$189	\$201	-2.4%	1.6%
16 Total of all categories (incl operating transfers)	\$118,499,600	\$102,074,495	\$106,383,438	-2.5%	1.0%	\$7,411	\$5,443	\$5,103	-5.0%	-1.6%

	Portsmouth			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>			<u>Annual</u>	<u>Annual</u>	
				<u>Percent</u>	<u>Percent</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Percent</u>	<u>Percent</u>
Municipal Revenue Sources:	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>
17 Local Property Tax Receipts	\$43,908,880	\$60,558,893	\$68,173,972	5.5%	3.0%	\$2,746	\$3,229	\$3,270	2.7%	0.3%
18 Municipal Property Tax	\$17,856,269	\$28,149,465	\$33,422,738	7.9%	4.4%	\$1,117	\$1,501	\$1,603	5.1%	1.7%
19 Schools (Local) Property Tax	\$11,694,515	\$20,536,595	\$21,225,765	9.8%	0.8%	\$731	\$1,095	\$1,018	7.0%	-1.8%
20 Schools (State) Property Tax	\$10,872,372	\$8,336,956	\$9,344,223	-4.3%	2.9%	\$680	\$445	\$448	-6.8%	0.2%
21 County Property Tax	\$3,485,724	\$3,535,877	\$4,181,246	0.2%	4.3%	\$218	\$189	\$201	-2.4%	1.6%
22 Licensing and Fees Receipts	\$3,489,050	\$4,048,000	\$3,660,000	2.5%	-2.5%	\$218	\$216	\$176	-0.2%	-5.0%
23 Operating Transfers In	\$16,878,967	\$16,738,752	\$14,773,996	-0.1%	-3.1%	\$1,056	\$893	\$709	-2.8%	-5.6%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$52,338,394	\$17,653,219	\$18,457,332	-16.6%	1.1%	\$3,273	\$941	\$885	-18.8%	-1.5%
25 Total of locally raised funds	\$116,615,291	\$98,998,864	\$105,065,300	-2.7%	1.5%	\$7,293	\$5,279	\$5,040	-5.2%	-1.2%
26 State contribution to Municipal	\$2,760,227	\$2,997,642	\$2,627,850	1.4%	-3.2%	\$173	\$160	\$126	-1.3%	-5.8%
27 State contribution to Schools	\$0	\$0	\$0			\$0	\$0	\$0		
28 Federal and Other Gov't Contributions	\$0	\$0	\$0			\$0	\$0	\$0		
29 Total of all categories (incl operating transfers)	\$118,499,600	\$102,074,495	\$106,383,438	-2.5%	1.0%	\$7,411	\$5,443	\$5,103	-5.0%	-1.6%

	Portsmouth			<i>Number of People</i>	
				<u>2001</u>	<u>2007</u>
				<u>2011</u>	<u>Change</u>
28 Resident Population	20,897	20,495	20,848	-0.3%	0.4%
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%

ROCHESTER
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 50,698,397	\$ 46,525,064	\$ 44,502,792	\$ 42,185,677	\$ 41,795,303	\$ 47,527,144	\$ -3,171,253	-6.3%	\$ 5,731,841	13.7%
	Revenues ***	\$ 38,343,010	\$ 33,296,237	\$ 29,763,427	\$ 27,311,828	\$ 26,259,521	\$ 31,011,086	\$ -7,331,924	-19.1%	\$ 4,751,565	18.1%
	Net Appropriation (Raised by taxes)	\$ 12,355,387	\$ 13,228,827	\$ 14,739,365	\$ 14,873,849	\$ 15,535,782	\$ 16,516,058	\$ 4,160,671	33.7%	\$ 980,276	6.3%
	Local Municipal Tax Rate	\$ 5.48	\$ 5.72	\$ 6.25	\$ 7.18	\$ 7.74	\$ 8.30	\$ 2.82	51.5%	\$ 0.56	7.2%
Local School *											
	Gross Appropriation **	\$ 51,710,259	\$ 55,383,906	\$ 56,515,022	\$ 59,520,965	\$ 59,079,700	\$ 59,741,102	\$ 8,030,843	15.5%	\$ 661,402	1.1%
	Revenues ***	\$ 27,381,526	\$ 30,010,927	\$ 29,601,416	\$ 32,562,897	\$ 32,439,975	\$ 32,452,676	\$ 5,071,150	18.5%	\$ 12,701	0.0%
	Net Appropriation (Raised by taxes)	\$ 19,115,611	\$ 20,157,937	\$ 21,691,706	\$ 21,839,961	\$ 21,474,000	\$ 22,218,116	\$ 3,102,505	16.2%	\$ 744,116	3.5%
	Local School Tax Rate	\$ 8.48	\$ 8.70	\$ 9.20	\$ 10.54	\$ 10.71	\$ 11.17	\$ 2.69	31.7%	\$ 0.46	4.3%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 5,213,122	\$ 5,215,042	\$ 5,221,900	\$ 5,118,107	\$ 5,165,725	\$ 5,070,310	\$ -142,812	-2.7%	\$ -95,415	-1.8%
	Net Appropriation (Raised by taxes)	\$ 5,213,122	\$ 5,215,042	\$ 5,221,900	\$ 5,118,107	\$ 5,165,725	\$ 5,070,310	\$ -142,812	-2.7%	\$ -95,415	-1.8%
	Equalized State School Tax Rate	\$ 2.34	\$ 2.29	\$ 2.26	\$ 2.53	\$ 2.64	\$ 2.61	\$ 0.27	11.5%	\$ -0.03	-1.1%
Adequate Education Grant *											
		\$ 17,565,380	\$ 19,528,790	\$ 19,528,790	\$ 22,458,109	\$ 22,458,109	\$ 22,458,109	\$ 4,892,729	27.9%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 51,710,259	\$ 55,383,906	\$ 56,515,022	\$ 59,520,965	\$ 59,079,700	\$ 59,741,102	\$ 8,030,843	15.5%	\$ 661,402	1.1%
	Revenues ***	\$ 32,594,648	\$ 35,225,969	\$ 34,823,316	\$ 37,681,004	\$ 37,605,700	\$ 37,522,986	\$ 4,928,338	15.1%	\$ -82,714	-0.2%
	Net Appropriation (Raised by taxes)	\$ 24,328,733	\$ 25,372,979	\$ 26,913,606	\$ 26,958,068	\$ 26,639,725	\$ 27,288,426	\$ 2,959,693	12.2%	\$ 648,701	2.4%
	Tax Rate	\$ 10.82	\$ 10.99	\$ 11.46	\$ 13.07	\$ 13.35	\$ 13.78	\$ 2.96	27.4%	\$ 0.43	3.2%
County *											
	Gross Appropriation **	\$ 4,653,881	\$ 4,919,375	\$ 5,416,767	\$ 5,567,792	\$ 5,618,312	\$ 5,526,142	\$ 872,261	18.7%	\$ -92,170	-1.6%
	Revenues ***	\$ 43,858	\$ 43,858	\$ 43,858	\$ 0	\$ 0	\$ 0	\$ -43,858	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 4,610,023	\$ 4,875,517	\$ 5,372,909	\$ 5,567,792	\$ 5,618,312	\$ 5,526,142	\$ 916,119	19.9%	\$ -92,170	-1.6%
	Local County Tax Rate	\$ 2.04	\$ 2.10	\$ 2.28	\$ 2.69	\$ 2.80	\$ 2.78	\$ 0.74	36.3%	\$ -0.02	-0.7%
Total *											
	Gross Appropriation **	\$ 107,062,537	\$ 106,828,345	\$ 106,434,581	\$ 107,274,434	\$ 106,493,315	\$ 112,794,388	\$ 5,731,851	5.4%	\$ 6,301,073	5.9%
	Revenues ***	\$ 70,981,516	\$ 68,566,064	\$ 64,630,601	\$ 64,992,832	\$ 63,865,221	\$ 68,534,072	\$ -2,447,444	-3.4%	\$ 4,668,851	7.3%
	Net Appropriation (Raised by taxes)	\$ 41,294,143	\$ 43,477,323	\$ 47,025,880	\$ 47,399,709	\$ 47,793,819	\$ 49,330,626	\$ 8,036,483	19.5%	\$ 1,536,807	3.2%
	Total Local Tax Rate	\$ 18.34	\$ 18.81	\$ 19.99	\$ 22.94	\$ 23.89	\$ 24.86	\$ 6.52	35.6%	\$ 0.97	4.1%
	Equalized Property Tax Rate (DRA est.)	\$ 16.81	\$ 17.93	\$ 19.71	\$ 21.41	\$ 22.75	\$ 24.38	\$ 7.57	45.1%	\$ 1.63	7.2%
Property Valuations *											
	Net assessed w/ utilities	\$ 2,255,466,914	\$ 2,316,298,140	\$ 2,357,398,865	\$ 2,071,475,412	\$ 2,005,896,840	\$ 1,988,975,970	\$ -266,490,944	-11.8%	\$ -16,920,870	-0.8%
	Net assessed w/o utilities	\$ 2,225,073,414	\$ 2,276,016,640	\$ 2,313,804,565	\$ 2,024,069,512	\$ 1,957,769,240	\$ 1,944,793,070	\$ -280,280,344	-12.6%	\$ -12,976,170	-0.7%
	Equalized w/o utilities	\$ 2,072,811,849	\$ 2,328,143,681	\$ 2,440,140,346	\$ 2,397,239,979	\$ 2,358,778,549	\$ 2,180,778,513	\$ 107,966,664	5.2%	\$ -178,000,036	-7.5%

NOTES:
 * Actual data from DRA and MS forms
 ** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
 *** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:		
Every \$100,000 change in Appropriation or Revenue	=	a 0.20% change in tax rate or a \$0.05 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$494,459 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$1,988,976 change in Appropriation or Revenue or a 4.02% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

	Rochester			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>
				<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>2011</u>	<u>Percent</u>	<u>Percent</u>
Municipal Appropriations and Other Spending	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>				<u>Change</u>	<u>Change</u>
1 General Government	\$3,144,740	\$4,031,900	\$3,708,577	4.2%	-2.1%	\$142	\$144	\$124	0.3%	-3.7%
2 Police	\$3,722,426	\$5,222,675	\$6,347,240	5.8%	5.0%	\$168	\$187	\$212	1.8%	3.2%
3 Fire/Ambulance	\$2,673,570	\$3,599,323	\$4,009,617	5.1%	2.7%	\$120	\$129	\$134	1.1%	1.0%
4 Highways & Streets	\$1,506,280	\$2,056,707	\$2,158,645	5.3%	1.2%	\$68	\$74	\$72	1.4%	-0.5%
5 Sanitation	\$5,751,265	\$6,805,225	\$6,754,186	2.8%	-0.2%	\$259	\$244	\$226	-1.0%	-1.9%
6 Water Distribution & Treatment	\$3,468,435	\$3,920,197	\$4,660,069	2.1%	4.4%	\$156	\$140	\$156	-1.8%	2.6%
7 Health & Welfare	\$411,290	\$777,064	\$423,649	11.2%	-14.1%	\$19	\$28	\$14	7.0%	-15.5%
8 Culture & Recreation	\$1,222,160	\$1,706,762	\$1,717,032	5.7%	0.2%	\$55	\$61	\$57	1.8%	-1.6%
9 Conservation/Economic Development & Housing	\$380,000	\$849,495	\$634,426	14.3%	-7.0%	\$17	\$30	\$21	10.0%	-8.6%
10 Debt Service	\$2,210,160	\$3,591,728	\$3,946,399	8.4%	2.4%	\$100	\$129	\$132	4.4%	0.6%
11 Capital Outlay	\$1,611,000	\$10,405,324	\$8,502,735	36.5%	-4.9%	\$73	\$373	\$284	31.3%	-6.6%
12 Operating Transfers Out	\$1,224,990	\$1,395,496	\$2,417,550	2.2%	14.7%	\$55	\$50	\$81	-1.6%	12.8%
13 Schools (Local)	\$31,333,976	\$50,168,864	\$54,670,792	8.2%	2.2%	\$1,412	\$1,796	\$1,826	4.1%	0.4%
14 Schools (State)	\$6,702,966	\$5,215,042	\$5,070,310	-4.1%	-0.7%	\$302	\$187	\$169	-7.7%	-2.4%
15 County	\$2,811,349	\$4,875,517	\$5,526,142	9.6%	3.2%	\$127	\$175	\$185	5.5%	1.4%
16 Total of all categories (incl operating transfers)	\$68,426,397	\$105,749,689	\$111,752,391	7.5%	1.4%	\$3,083	\$3,786	\$3,733	3.5%	-0.4%

	Rochester			<i>Current Dollar Amounts</i>		<i>01 to 07 07 to 11 Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>	
				<u>Annual</u>	<u>Annual</u>	<u>2001 (in</u>	<u>2007 (in</u>	<u>2011</u>	<u>Annual</u>	<u>Annual</u>
				<u>Percent</u>	<u>Percent</u>	<u>2011\$)</u>	<u>2011\$)</u>	<u>2011</u>	<u>Percent</u>	<u>Percent</u>
Municipal Revenue Sources:	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Change</u>	<u>Change</u>				<u>Change</u>	<u>Change</u>
17 Local Property Tax Receipts	\$27,001,758	\$43,477,323	\$49,330,626	8.3%	3.2%	\$1,217	\$1,557	\$1,648	4.2%	1.4%
18 Municipal Property Tax	\$6,862,631	\$13,228,827	\$16,516,058	11.6%	5.7%	\$309	\$474	\$552	7.4%	3.9%
19 Schools (Local) Property Tax	\$10,624,812	\$20,157,937	\$22,218,116	11.3%	2.5%	\$479	\$722	\$742	7.1%	0.7%
20 Schools (State) Property Tax	\$6,702,966	\$5,215,042	\$5,070,310	-4.1%	-0.7%	\$302	\$187	\$169	-7.7%	-2.4%
21 County Property Tax	\$2,811,349	\$4,875,517	\$5,526,142	9.6%	3.2%	\$127	\$175	\$185	5.5%	1.4%
22 Licensing and Fees Receipts	\$3,916,700	\$5,781,933	\$4,251,799	6.7%	-7.4%	\$176	\$207	\$142	2.7%	-9.0%
23 Operating Transfers In	\$9,647,376	\$12,914,229	\$13,295,850	5.0%	0.7%	\$435	\$462	\$444	1.0%	-1.0%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$8,450,039	\$20,116,858	\$18,802,808	15.6%	-1.7%	\$381	\$720	\$628	11.2%	-3.4%
25 Total of locally raised funds	\$49,015,873	\$82,290,343	\$85,681,083	9.0%	1.0%	\$2,208	\$2,946	\$2,862	4.9%	-0.7%
26 State contribution to Municipal	\$2,061,727	\$3,465,835	\$3,196,778	9.0%	-2.0%	\$93	\$124	\$107	4.9%	-3.7%
27 State contribution to Schools	\$14,509,939	\$19,528,790	\$22,458,109	5.1%	3.6%	\$654	\$699	\$750	1.1%	1.8%
28 Federal and Other Gov't Contributions	\$23,000	\$0	\$0			\$1	\$0	\$0		
29 Total of all categories (incl operating transfers)	\$68,426,397	\$105,749,689	\$111,752,391	7.5%	1.4%	\$3,083	\$3,786	\$3,733	3.5%	-0.4%

	Rochester			<i>Number of People</i>	
	<u>2001</u>	<u>2007</u>	<u>2011</u>		
				<u>Change</u>	<u>Change</u>
28 Resident Population	29,008	30,527	29,935	0.9%	-0.5%
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%

SOMERSWORTH
Municipal, School, and County Five Year Tax Summary

Account No.	Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *											
	Gross Appropriation **	\$ 14,766,089	\$ 14,751,781	\$ 15,435,560	\$ 15,645,383	\$ 15,812,360	\$ 15,348,574	\$ 582,485	3.9%	\$ - 463,786	-2.9%
	Revenues ***	\$ 8,961,728	\$ 8,608,664	\$ 9,007,603	\$ 8,697,927	\$ 8,241,723	\$ 7,601,762	\$ - 1,359,966	-15.2%	\$ - 639,961	-7.8%
	Net Appropriation (Raised by taxes)	\$ 5,804,361	\$ 6,143,117	\$ 6,427,957	\$ 6,947,456	\$ 7,570,637	\$ 7,746,812	\$ 1,942,451	33.5%	\$ 176,175	2.3%
	Local Municipal Tax Rate	\$ 6.82	\$ 7.05	\$ 7.25	\$ 8.34	\$ 9.05	\$ 9.21	\$ 2.39	35.0%	\$ 0.16	1.8%
Local School *											
	Gross Appropriation **	\$ 18,039,473	\$ 19,737,005	\$ 20,622,513	\$ 41,916,568	\$ 23,379,295	\$ 24,200,556	\$ 6,161,083	34.2%	\$ 821,261	3.5%
	Revenues ***	\$ 7,522,402	\$ 8,246,952	\$ 8,467,156	\$ 29,600,796	\$ 10,328,248	\$ 10,756,026	\$ 3,233,624	43.0%	\$ 427,778	4.1%
	Net Appropriation (Raised by taxes)	\$ 8,372,863	\$ 9,405,035	\$ 10,051,623	\$ 10,246,067	\$ 10,976,788	\$ 11,433,585	\$ 3,060,722	36.6%	\$ 456,797	4.2%
	Local School Tax Rate	\$ 9.84	\$ 10.79	\$ 11.35	\$ 12.29	\$ 13.12	\$ 13.58	\$ 3.74	38.0%	\$ 0.46	3.5%
State School *											
	Gross Appropriation **										
	Revenues ***	\$ 2,144,208	\$ 2,085,018	\$ 2,103,734	\$ 2,069,705	\$ 2,074,259	\$ 2,010,945	\$ - 133,263	-6.2%	\$ - 63,314	-3.1%
	Net Appropriation (Raised by taxes)	\$ 2,144,208	\$ 2,085,018	\$ 2,103,734	\$ 2,069,705	\$ 2,074,259	\$ 2,010,945	\$ - 133,263	-6.2%	\$ - 63,314	-3.1%
	Equalized State School Tax Rate	\$ 2.55	\$ 2.42	\$ 2.40	\$ 2.51	\$ 2.51	\$ 2.42	\$ - 0.13	-5.1%	\$ - 0.09	-3.6%
Adequate Education Grant *											
		\$ 5,863,670	\$ 6,338,043	\$ 6,338,043	\$ 7,288,749	\$ 7,288,749	\$ 7,288,749	\$ 1,425,079	24.3%	\$ 0	0.0%
Total School *											
	Gross Appropriation **	\$ 18,039,473	\$ 19,737,005	\$ 20,622,513	\$ 41,916,568	\$ 23,379,295	\$ 24,200,556	\$ 6,161,083	34.2%	\$ 821,261	3.5%
	Revenues ***	\$ 9,666,610	\$ 10,331,970	\$ 10,570,890	\$ 31,670,501	\$ 12,402,507	\$ 12,766,971	\$ 3,100,361	32.1%	\$ 364,464	2.9%
	Net Appropriation (Raised by taxes)	\$ 10,517,071	\$ 11,490,053	\$ 12,155,357	\$ 12,315,772	\$ 13,051,047	\$ 13,444,530	\$ 2,927,459	27.8%	\$ 393,483	3.0%
	Tax Rate	\$ 12.39	\$ 13.21	\$ 13.75	\$ 14.80	\$ 15.63	\$ 16.00	\$ 3.61	29.1%	\$ 0.37	2.4%
County *											
	Gross Appropriation **	\$ 1,850,956	\$ 1,979,358	\$ 2,178,639	\$ 2,223,263	\$ 2,211,961	\$ 2,207,896	\$ 356,940	19.3%	\$ - 4,065	-0.2%
	Revenues ***	\$ 29,892	\$ 29,892	\$ 29,892	\$ 0	\$ 0	\$ 0	\$ - 29,892	-100.0%	\$ 0	-
	Net Appropriation (Raised by taxes)	\$ 1,821,064	\$ 1,949,466	\$ 2,148,747	\$ 2,223,263	\$ 2,211,961	\$ 2,207,896	\$ 386,832	21.2%	\$ - 4,065	-0.2%
	Local County Tax Rate	\$ 2.14	\$ 2.24	\$ 2.43	\$ 2.67	\$ 2.64	\$ 2.62	\$ 0.48	22.4%	\$ - 0.02	-0.8%
Total *											
	Gross Appropriation **	\$ 34,656,518	\$ 36,468,144	\$ 38,236,712	\$ 59,785,214	\$ 41,403,616	\$ 41,757,026	\$ 7,100,508	20.5%	\$ 353,410	0.9%
	Revenues ***	\$ 18,658,230	\$ 18,970,526	\$ 19,608,385	\$ 40,368,428	\$ 20,644,230	\$ 20,368,733	\$ 1,710,503	9.2%	\$ - 275,497	-1.3%
	Net Appropriation (Raised by taxes)	\$ 18,142,496	\$ 19,582,636	\$ 20,732,061	\$ 21,486,491	\$ 22,833,645	\$ 23,399,238	\$ 5,256,742	29.0%	\$ 565,593	2.5%
	Total Local Tax Rate	\$ 21.35	\$ 22.50	\$ 23.43	\$ 25.81	\$ 27.32	\$ 27.83	\$ 6.48	30.4%	\$ 0.51	1.9%
	Equalized Property Tax Rate (DRA est.)	\$ 18.35	\$ 20.08	\$ 21.76	\$ 24.65	\$ 27.20	\$ 29.04	\$ 10.69	58.2%	\$ 1.84	6.8%
Property Valuations *											
	Net assessed w/ utilities	\$ 850,885,180	\$ 871,347,559	\$ 885,811,207	\$ 833,497,008	\$ 836,772,075	\$ 841,726,136	\$ - 9,159,044	-1.1%	\$ 4,954,061	0.6%
	Net assessed w/o utilities	\$ 841,511,780	\$ 861,974,159	\$ 876,438,207	\$ 823,112,008	\$ 826,027,975	\$ 830,982,036	\$ - 10,529,744	-1.3%	\$ 4,954,061	0.6%
	Equalized w/o utilities	\$ 852,567,595	\$ 930,811,594	\$ 983,053,103	\$ 969,417,025	\$ 947,150,133	\$ 864,922,484	\$ 12,354,889	1.4%	\$ - 82,227,649	-8.7%

NOTES:
 * Actual data from DRA and MS forms
 ** Appropriations include overlays, tax credits, special adjustments, and regional apportionments
 *** Revenues include state shared revenues and grants; surplus and reserve funds

Using net assessed valuations:		
Every \$100,000 change in Appropriation or Revenue	=	a 0.43% change in tax rate or a \$0.12 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$234,252 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$841,726 change in Appropriation or Revenue or a 3.59% change in the tax rate

New Hampshire Town Historic Spending and Revenue; 2001-2011

Somersworth										
<i>Current Dollar Amounts</i>			<i>01 to 07 07 to 11</i>		<i>Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>		
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>2001 (in</u> <u>2011\$)</u>	<u>2007 (in</u> <u>2011\$)</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>
Municipal Appropriations and Other Spending										
1 General Government	\$1,162,895	\$1,539,459	\$1,573,628	4.8%	0.6%	\$131	\$142	\$133	1.4%	-1.6%
2 Police	\$1,710,513	\$2,599,945	\$2,980,376	7.2%	3.5%	\$192	\$240	\$252	3.7%	1.2%
3 Fire/Ambulance	\$869,087	\$1,465,875	\$1,835,591	9.1%	5.8%	\$98	\$135	\$155	5.6%	3.5%
4 Highways & Streets	\$1,204,518	\$1,685,120	\$1,776,823	5.8%	1.3%	\$135	\$155	\$150	2.3%	-0.8%
5 Sanitation	\$1,371,103	\$2,796,203	\$2,677,704	12.6%	-1.1%	\$154	\$258	\$226	8.9%	-3.2%
6 Water Distribution & Treatment	\$1,108,725	\$1,507,854	\$1,951,232	5.3%	6.7%	\$125	\$139	\$165	1.8%	4.4%
7 Health & Welfare	\$186,278	\$300,263	\$286,728	8.3%	-1.1%	\$21	\$28	\$24	4.8%	-3.3%
8 Culture & Recreation	\$378,793	\$579,726	\$445,426	7.4%	-6.4%	\$43	\$53	\$38	3.9%	-8.4%
9 Conservation/Economic Development & Housing	\$20,700	\$9,400	\$5,250	-12.3%	-13.6%	\$2	\$1	\$0	-15.2%	-15.4%
10 Debt Service	\$743,421	\$1,382,391	\$1,115,280	10.9%	-5.2%	\$84	\$127	\$94	7.3%	-7.3%
11 Capital Outlay	\$0	\$293,427	\$104,602		-22.7%	\$0	\$27	\$9		-24.4%
12 Operating Transfers Out	\$581,616	\$198,764	\$142,152	-16.4%	-8.0%	\$65	\$18	\$12	-19.1%	-10.0%
13 Schools (Local)	\$11,117,892	\$17,651,987	\$22,189,611	8.0%	5.9%	\$1,250	\$1,627	\$1,874	4.5%	3.6%
14 Schools (State)	\$2,695,749	\$2,085,018	\$2,010,945	-4.2%	-0.9%	\$303	\$192	\$170	-7.3%	-3.0%
15 County	\$1,100,107	\$1,949,466	\$2,207,896	10.0%	3.2%	\$124	\$180	\$186	6.4%	0.9%
16 Total of all categories (incl operating transfers)	\$24,343,210	\$36,163,208	\$41,438,441	6.8%	3.5%	\$2,736	\$3,332	\$3,500	3.3%	1.2%

Somersworth										
<i>Current Dollar Amounts</i>			<i>01 to 07 07 to 11</i>		<i>Per Person, Adjusted for Inflation</i>			<i>01 to 07 07 to 11</i>		
	<u>2001</u>	<u>2007</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>2001 (in</u> <u>2011\$)</u>	<u>2007 (in</u> <u>2011\$)</u>	<u>2011</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>	<u>Annual</u> <u>Percent</u> <u>Change</u>
Municipal Revenue Sources:										
17 Local Property Tax Receipts	\$11,836,976	\$19,582,636	\$23,399,238	8.8%	4.6%	\$1,330	\$1,805	\$1,976	5.2%	2.3%
18 Municipal Property Tax	\$3,284,636	\$6,143,117	\$7,746,812	11.0%	6.0%	\$369	\$566	\$654	7.4%	3.7%
19 Schools (Local) Property Tax	\$4,756,484	\$9,405,035	\$11,433,585	12.0%	5.0%	\$535	\$867	\$966	8.4%	2.7%
20 Schools (State) Property Tax	\$2,695,749	\$2,085,018	\$2,010,945	-4.2%	-0.9%	\$303	\$192	\$170	-7.3%	-3.0%
21 County Property Tax	\$1,100,107	\$1,949,466	\$2,207,896	10.0%	3.2%	\$124	\$180	\$186	6.4%	0.9%
22 Licensing and Fees Receipts	\$1,350,000	\$1,741,125	\$1,395,625	4.3%	-5.4%	\$152	\$160	\$118	0.9%	-7.4%
23 Operating Transfers In	\$2,036,376	\$4,097,881	\$4,321,863	12.4%	1.3%	\$229	\$378	\$365	8.7%	-0.8%
24 Other Local Revenue (Charges for Services, Bonds, etc.)	\$2,885,892	\$3,317,229	\$4,354,786	2.3%	7.0%	\$324	\$306	\$368	-1.0%	4.7%
25 Total of locally raised funds	\$18,109,244	\$28,738,871	\$33,471,512	8.0%	3.9%	\$2,035	\$2,648	\$2,827	4.5%	1.6%
26 State contribution to Municipal	\$728,559	\$861,255	\$946,765	2.8%	2.4%	\$82	\$79	\$80	-0.5%	0.2%
27 State contribution to Schools	\$4,897,800	\$6,338,043	\$7,288,749	4.4%	3.6%	\$550	\$584	\$616	1.0%	1.3%
28 Federal and Other Gov't Contributions	\$0	\$105,000	\$0			\$0	\$10	\$0		
29 Total of all categories (incl operating transfers)	\$24,343,210	\$36,163,208	\$41,438,441	6.8%	3.5%	\$2,736	\$3,332	\$3,500	3.3%	1.2%

Somersworth					
<i>Number of People</i>					
	<u>2001</u>	<u>2007</u>	<u>2011</u>		
28 Resident Population	11,628	11,860	11,839	0.3%	0.0%
29 Northeast Consumer Price Index	184.4	220.5	241.0	3.0%	2.2%

**New Hampshire Towns Only
Municipal, School, and County Five Year Tax Summary**

Account Description	2006	2007	2008	2009	2010	2011	5 Year Change		1 Year Change	
Municipal *										
Gross Appropriation **	\$ 1,088,456,559	\$ 1,106,923,904	\$ 1,139,351,054	\$ 1,168,261,820	\$ 1,173,174,941	\$ 1,162,134,476	\$ 73,677,917	6.8%	\$ - 11,040,465	-1.0%
Revenues ***	\$ 604,244,484	\$ 584,699,382	\$ 573,585,387	\$ 595,682,453	\$ 579,743,927	\$ 545,892,864	\$ - 58,351,620	-9.7%	\$ - 33,851,063	-6.2%
Net Appropriation (Raised by taxes)	\$ 484,212,075	\$ 522,224,522	\$ 565,765,667	\$ 572,579,367	\$ 593,431,014	\$ 616,241,612	\$ 132,029,537	27.3%	\$ 22,810,598	3.7%
Tax Rate	\$ 4.12	\$ 4.29	\$ 4.48	\$ 4.55	\$ 4.78	\$ 5.14	\$ 1.01	24.6%	\$ 0.36	7.1%
Local School *										
Gross Appropriation **	\$ 1,811,783,462	\$ 1,917,579,311	\$ 2,014,779,946	\$ 2,034,054,362	\$ 2,106,814,759	\$ 2,096,097,982	\$ 284,314,520	15.7%	\$ - 10,716,777	-0.5%
Revenues ***	\$ 502,049,187	\$ 573,770,225	\$ 580,548,970	\$ 592,970,407	\$ 634,548,786	\$ 581,331,950	\$ 79,282,763	15.8%	\$ - 53,216,836	-9.2%
Net Appropriation (Raised by taxes)	\$ 1,038,366,204	\$ 1,071,405,398	\$ 1,160,350,748	\$ 1,166,814,716	\$ 1,198,077,011	\$ 1,239,931,057	\$ 201,564,853	19.4%	\$ 41,854,046	3.4%
Local Tax Rate	\$ 8.84	\$ 8.80	\$ 9.19	\$ 9.27	\$ 9.64	\$ 10.34	\$ 1.49	16.9%	\$ 0.70	6.7%
State School *										
Gross Appropriation **										
Revenues ***	\$ 271,368,071	\$ 272,403,688	\$ 273,880,228	\$ 274,269,239	\$ 274,188,962	\$ 274,834,975	\$ 3,466,904	1.3%	\$ 646,013	0.2%
Net Appropriation (Raised by taxes)	\$ 271,368,071	\$ 272,403,688	\$ 273,880,228	\$ 274,269,239	\$ 274,188,962	\$ 274,834,975	\$ 3,466,904	1.3%	\$ 646,013	0.2%
Local Tax Rate	\$ 2.52	\$ 2.24	\$ 2.14	\$ 2.28	\$ 2.19	\$ 2.33	\$ - 0.20	-7.7%	\$ 0.14	5.8%
Adequate Education Grant *	\$ 316,925,642	\$ 354,860,053	\$ 357,815,165	\$ 384,047,232	\$ 384,955,699	\$ 384,955,699	\$ 68,030,057	21.5%	\$ 0	0.0%
Total School *										
Gross Appropriation **	\$ 1,811,783,462	\$ 1,917,579,311	\$ 2,014,779,946	\$ 2,034,054,362	\$ 2,106,814,759	\$ 2,096,097,982	\$ 284,314,520	15.7%	\$ - 10,716,777	-0.5%
Revenues ***	\$ 773,417,258	\$ 846,173,913	\$ 854,429,198	\$ 867,239,646	\$ 908,737,748	\$ 856,166,925	\$ 82,749,667	10.7%	\$ - 52,570,823	-6.1%
Net Appropriation (Raised by taxes)	\$ 1,309,734,275	\$ 1,343,809,086	\$ 1,434,230,976	\$ 1,441,083,955	\$ 1,472,265,973	\$ 1,514,766,032	\$ 205,031,757	15.7%	\$ 42,500,059	2.8%
Equalized State Tax Rate	\$ 11.36	\$ 11.04	\$ 11.33	\$ 11.55	\$ 11.83	\$ 12.66	\$ 1.30	11.4%	\$ 0.83	6.6%
County *										
Gross Appropriation **	\$ 149,055,860	\$ 160,076,506	\$ 178,838,679	\$ 180,334,001	\$ 182,889,434	\$ 185,997,999	\$ 36,942,139	24.8%	\$ 3,108,565	1.7%
Revenues ***	\$ 1,129,105	\$ 1,129,105	\$ 1,129,105	\$ 0	\$ 0	\$ 0	\$ - 1,129,105	-100.0%	\$ 0	-
Net Appropriation (Raised by taxes)	\$ 147,926,755	\$ 158,947,401	\$ 177,709,574	\$ 180,334,001	\$ 182,889,434	\$ 185,997,999	\$ 38,071,244	25.7%	\$ 3,108,565	1.7%
Local Tax Rate	\$ 1.26	\$ 1.31	\$ 1.41	\$ 1.43	\$ 1.47	\$ 1.55	\$ 0.29	23.1%	\$ 0.08	5.1%
Total *										
Gross Appropriation **	\$ 3,049,295,881	\$ 3,184,579,721	\$ 3,332,969,679	\$ 3,382,650,183	\$ 3,462,879,134	\$ 3,444,230,457	\$ 394,934,576	13.0%	\$ - 18,648,677	-0.5%
Revenues ***	\$ 1,378,790,847	\$ 1,432,002,400	\$ 1,429,143,690	\$ 1,462,922,099	\$ 1,488,481,675	\$ 1,402,059,789	\$ 23,268,942	1.7%	\$ - 86,421,886	-6.2%
Net Appropriation (Raised by taxes)	\$ 1,941,873,105	\$ 2,024,981,009	\$ 2,177,706,217	\$ 2,193,997,323	\$ 2,248,586,421	\$ 2,317,005,643	\$ 375,132,538	19.3%	\$ 68,419,222	3.0%
Local Tax Rate	\$ 16.75	\$ 16.64	\$ 17.22	\$ 17.53	\$ 18.08	\$ 19.35	\$ 2.60	15.6%	\$ 1.27	6.6%
Property Valuations *										
Net assessed w/ utilities	\$ 117,423,569,629	\$ 121,684,589,572	\$ 126,221,929,803	\$ 125,859,206,706	\$ 124,266,746,506	\$ 119,942,956,181	\$ 2,519,386,552	2.1%	\$ - 4,323,790,325	-3.6%
Net assessed w/o utilities	\$ 113,360,869,412	\$ 117,463,557,069	\$ 121,340,252,585	\$ 120,886,922,472	\$ 118,952,938,267	\$ 114,446,413,510	\$ 1,085,544,098	1.0%	\$ - 4,506,524,757	-3.9%
Equalized w/o utilities	\$ 107,902,800,489	\$ 118,063,631,041	\$ 127,981,418,490	\$ 128,463,342,147	\$ 125,567,752,782	\$ 118,540,967,020	\$ 10,638,166,531	9.9%	\$ - 7,026,785,762	-5.9%

New Hampshire Town Historic Spending and Revenue; 2001-2011

New Hampshire Towns Only	<u>Current Dollar Amounts</u>			<u>01-07</u>		<u>07-11</u>		<u>Per Person, Adjusted for Inflation</u>		<u>01-07</u>	<u>07-11</u>
	2001	2007	2011	<u>Annual</u>	<u>Annual</u>	2001 (in 2011\$)	2007 (in 2011\$)	<u>Annual</u>	<u>Annual</u>		
				<u>Percent</u>	<u>Percent</u>			<u>Percent</u>	<u>Percent</u>		
Municipal Appropriations and Other Spending				<u>Change</u>	<u>Change</u>			<u>Change</u>	<u>Change</u>		
General Government	\$131,544,292	\$202,458,307	\$211,850,294	7.5%	1.1%	\$203	\$245	\$235	3.2%	-1.1%	
Police	\$95,457,640	\$146,582,520	\$166,230,609	7.4%	3.2%	\$147	\$178	\$184	3.2%	0.9%	
Fire/Ambulance	\$63,851,743	\$100,524,870	\$116,737,706	7.9%	3.8%	\$98	\$122	\$129	3.6%	1.5%	
Highways & Streets	\$109,663,743	\$152,163,514	\$184,086,561	5.6%	4.9%	\$169	\$184	\$204	1.5%	2.6%	
Sanitation	\$69,268,231	\$85,694,205	\$84,790,811	3.6%	-0.3%	\$107	\$104	\$94	-0.5%	-2.5%	
Water Distribution & Treatment	\$14,680,344	\$24,970,265	\$16,422,936	9.3%	-9.9%	\$23	\$30	\$18	5.0%	-11.9%	
Health & Welfare	\$10,766,899	\$17,245,812	\$18,390,261	8.2%	1.6%	\$17	\$21	\$20	3.9%	-0.6%	
Culture & Recreation	\$39,411,790	\$57,841,087	\$62,141,533	6.6%	1.8%	\$61	\$70	\$69	2.4%	-0.4%	
Conservation/Economic Development & Housing	\$5,737,231	\$4,734,244	\$2,500,940	-3.2%	-14.7%	\$9	\$6	\$3	-7.0%	-16.6%	
Debt Service	\$40,789,202	\$50,150,289	\$48,674,234	3.5%	-0.7%	\$63	\$61	\$54	-0.6%	-2.9%	
Capital Outlay	\$92,820,993	\$98,908,238	\$72,520,887	1.1%	-7.5%	\$143	\$120	\$80	-2.9%	-9.5%	
Operating Transfers Out	\$68,199,947	\$104,389,628	\$109,472,358	7.4%	1.2%	\$105	\$127	\$121	3.1%	-1.0%	
Schools (Local)	\$1,009,259,530	\$1,645,175,623	\$1,812,621,009	8.5%	2.5%	\$1,556	\$1,994	\$2,010	4.2%	0.2%	
Schools (State)	\$326,049,852	\$272,403,688	\$274,488,285	-3.0%	0.2%	\$503	\$330	\$304	-6.8%	-2.0%	
County	\$110,906,189	\$158,947,401	\$185,609,715	6.2%	4.0%	\$171	\$193	\$206	2.0%	1.7%	
Total of all categories (incl operating transfers)	\$2,208,375,048	\$3,148,050,279	\$3,398,861,763	6.1%	1.9%	\$3,405	\$3,816	\$3,768	1.9%	-0.3%	

New Hampshire Towns Only	<u>Current Dollar Amounts</u>			<u>01-07</u>		<u>07-11</u>		<u>Per Person, Adjusted for Inflation</u>		<u>01-07</u>	<u>07-11</u>
	2001	2007	2011	<u>Annual</u>	<u>Annual</u>	2001 (in 2011\$)	2007 (in 2011\$)	<u>Annual</u>	<u>Annual</u>		
				<u>Percent</u>	<u>Percent</u>			<u>Percent</u>	<u>Percent</u>		
Municipal Revenue Sources:				<u>Change</u>	<u>Change</u>			<u>Change</u>	<u>Change</u>		
Local Property Tax Receipts	\$1,306,271,672	\$2,015,461,678	\$2,313,798,112	7.5%	3.5%	\$2,014	\$2,443	\$2,565	3.3%	1.2%	
Municipal Property Tax	\$309,967,044	\$510,098,273	\$616,261,085	8.7%	4.8%	\$478	\$618	\$683	4.4%	2.5%	
Schools (Local) Property Tax	\$559,348,587	\$1,074,012,316	\$1,237,439,027	11.5%	3.6%	\$862	\$1,302	\$1,372	7.1%	1.3%	
Schools (State) Property Tax	\$326,049,852	\$272,403,688	\$274,488,285	-3.0%	0.2%	\$503	\$330	\$304	-6.8%	-2.0%	
County Property Tax	\$110,906,189	\$158,947,401	\$185,609,715	6.2%	4.0%	\$171	\$193	\$206	2.0%	1.7%	
Licensing and Fees Receipts	\$128,658,127	\$173,436,833	\$153,061,287	5.1%	-3.1%	\$198	\$210	\$170	1.0%	-5.2%	
Operating Transfers In	\$92,844,016	\$128,511,221	\$135,210,598	5.6%	1.3%	\$143	\$156	\$150	1.4%	-1.0%	
Other Local Revenue (Charges for Services, Bonds, etc.)	\$291,231,297	\$372,731,447	\$330,894,179	4.2%	-2.9%	\$449	\$452	\$367	0.1%	-5.1%	
Total of locally raised funds	\$1,819,005,112	\$2,690,141,179	\$2,932,964,176	6.7%	2.2%	\$2,805	\$3,261	\$3,252	2.5%	-0.1%	
State contribution to Municipal	\$61,046,440	\$86,828,690	\$78,851,059	6.0%	-2.4%	\$94	\$105	\$87	1.9%	-4.5%	
State contribution to Schools	\$284,477,704	\$354,860,053	\$381,542,398	3.8%	1.8%	\$439	\$430	\$423	-0.3%	-0.4%	
Federal and Other Gov't Contributions	\$11,683,416	\$14,827,226	\$10,382,551	4.1%	-8.5%	\$18	\$18	\$12	0.0%	-10.5%	
Total of all categories (incl operating transfers)	\$2,208,375,048	\$3,148,050,279	\$3,398,861,763	6.1%	1.9%	\$3,405	\$3,816	\$3,768	1.9%	-0.3%	

New Hampshire	<u>Number of People</u>			<u>01-07</u>		<u>07-11</u>	
	2001	2007	2011				
				<u>Percent</u>	<u>Percent</u>	<u>Percent</u>	<u>Percent</u>
Resident Population	847,627	901,555	901,978	1.0%	0.0%		