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*"...to raise new ideas and improve policy debates through quality information and analysis on issues shaping New Hampshire's future."*

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# Financing New Hampshire's Cities and Towns: Update 2012

February 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: Update 2012

## Table of Contents

|  |    |
|--|----|
| Executive summary.....   | 1  |
| Local government finance in New Hampshire .....  | 1  |
| Managing the Great Recession .....   | 6  |
| Why we collected and published the data.....   | 8  |
| Limitations in using the data.....   | 14 |
| Data for an aggregated New Hampshire, for all New Hampshire cities, and for aggregated towns ..... | 16 |
| <br>   |    |
| Table 1: Financing New Hampshire's Cities and Towns: Dataset 2005-2010 .....                       | 11 |
| Table 2: New Hampshire Town Historic Spending and Revenue; 2001-2010.....                          | 13 |
| Table 3: Data Sources for Municipal Appropriations and Other Spending.....                         | 14 |
| <br>   |    |
| Figure 1: Gross Appropriations per Person 2001 to 2010 .....                                       | 2  |
| Figure 2: Change in Appropriations by Type .....   | 3  |
| Figure 3: Funding from the Property Tax .....  | 4  |
| Figure 4: Gross Appropriations by Municipality.....  | 5  |
| Figure 5: Total Per Capita Municipal Expenditures, 2001, 2007, 2010 .....                          | 6  |
| Figure 6: Per Capita State Contribution to School Costs, 2001, 2007, 2010.....                     | 7  |
| Figure 7: Per Capita State Contribution to Municipal Costs, 2001, 2007, 2010 .....                 | 7  |
| Figure 8: Average Per Capita New Hampshire Property Tax, 2001-2010 .....                           | 8  |
| Figure 9: Per Capita New Hampshire Property Valuation, 2001-2010 .....                             | 8  |

## Executive summary

Like government bodies everywhere, cities and towns in New Hampshire continue to face tremendous financial pressure from the lingering effects of the Great Recession. The sources of that strain are well-known: the protracted lag in real estate values, a steady reduction in state aid to municipal budgets, the end of the federal stimulus, a continued slowdown in overall economic activity and an increase in demand for many public services at the local level.

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. While the data contained here only go through 2010, it makes clear the ways in which 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 three years

New Hampshire cities and towns appropriated more than \$5 billion in 2010, equal to the amount spent at the state level during the same period.

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 14 percent from 2007 to 2010. Total property valuation per capita remains essentially flat over that same period, after several years of annual increases.

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](http://www.nhpolicy.org)).<sup>1</sup> This year, 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

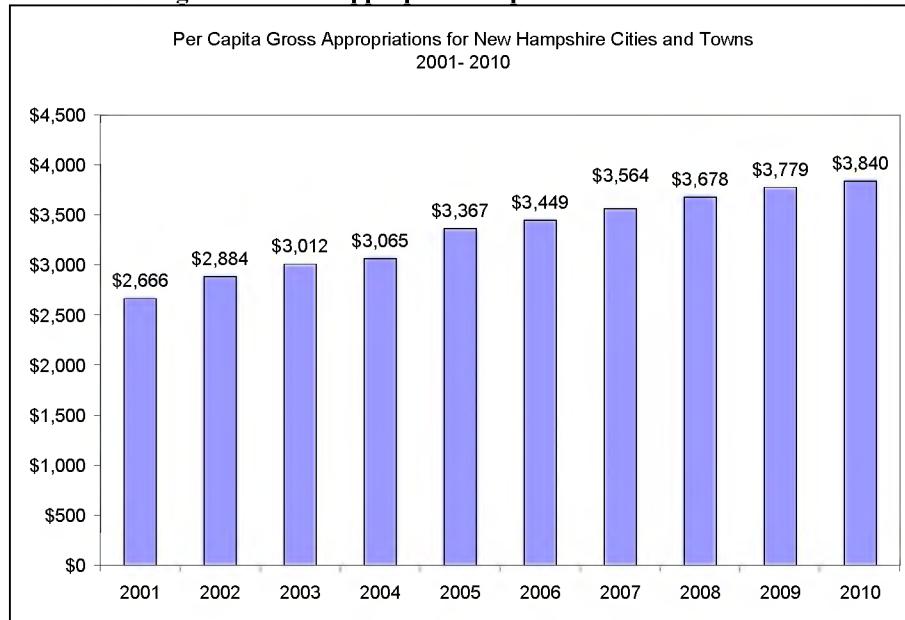
Gross appropriations at the city and town level for municipal, school and county services have increased from an average of \$2,666 per person in 2001 to \$3,564 by 2007, an increase of almost \$1,000 over seven years. However spending growth slowed during the recession, increase to \$3,850 per person in 2010 for all towns in New Hampshire (Figure 1). This represents an increase of 44 percent over this time period at a compound annual rate of increase of 4.1 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

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<sup>1</sup> 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/>

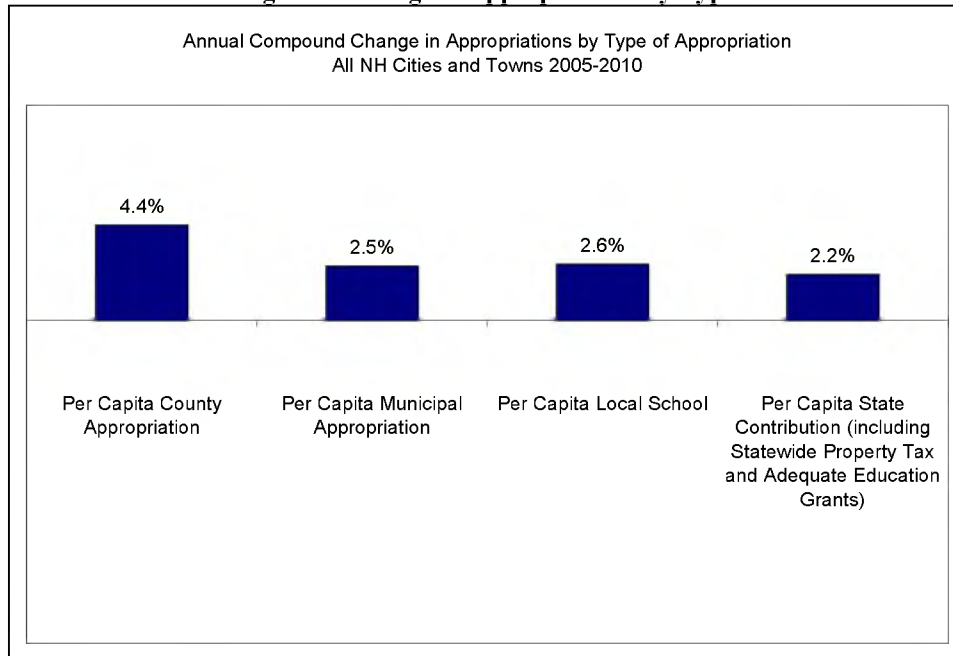
compound annual rate of increase of 4.7 percent. In other words, appropriations at the local level are growing more quickly than the cost of inflation but are roughly keeping pace with spending increases at the state level.

**Figure 1: Gross Appropriations per Person 2001 to 2010**

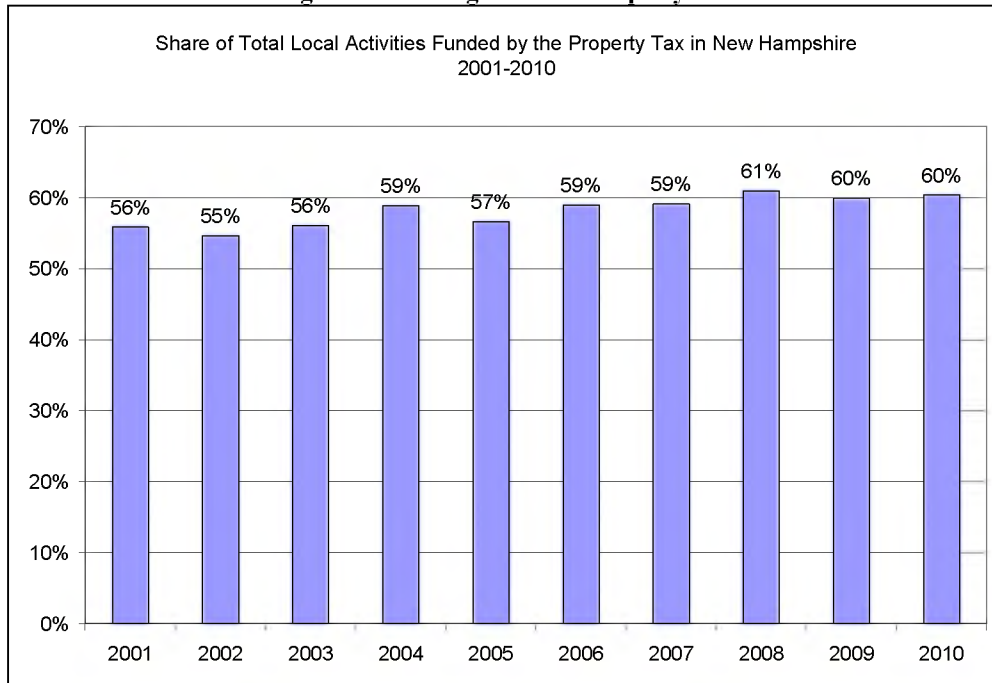


As shown later in this report (Table 2) municipal appropriations and other spending, on a per capita basis and adjusted for inflation, grew at an average annual rate of 1.4 percent from 2001 to 2010.

As shown in Figure 2, appropriations for county services grew the most quickly, at an annual compound rate of 4.4 percent. Local per capita school appropriations grew at 2.6 percent, followed by municipal appropriations at 2.5 percent. The portion of the budget accounted for by the statewide property tax and the adequate education grants from the state grew at roughly 2.2 percent per year.

**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 negotiations with the state government 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 increase over the past decade. In other words, the local property tax is funding an increasing share of municipal, county and school services.

**Figure 3: Funding from the Property Tax**

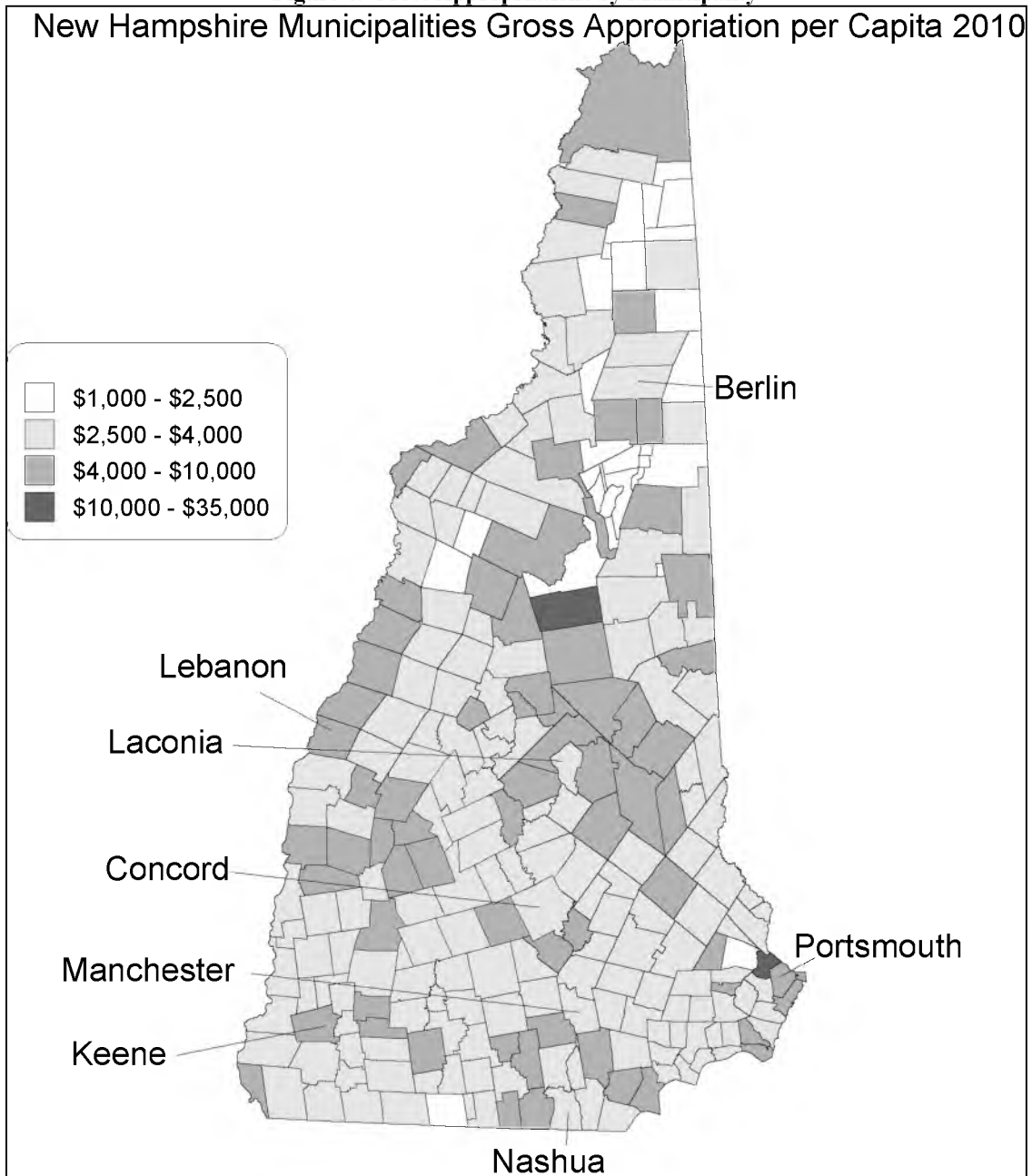
Not surprisingly, one of the most striking findings from this analysis is how significant the variation in spending patterns is among the localities.

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 services that can be provided. Some areas may simply have higher property valuations, which allows for more appropriations per person.



**Figure 4: Gross Appropriations by Municipality**



## Managing the Great Recession

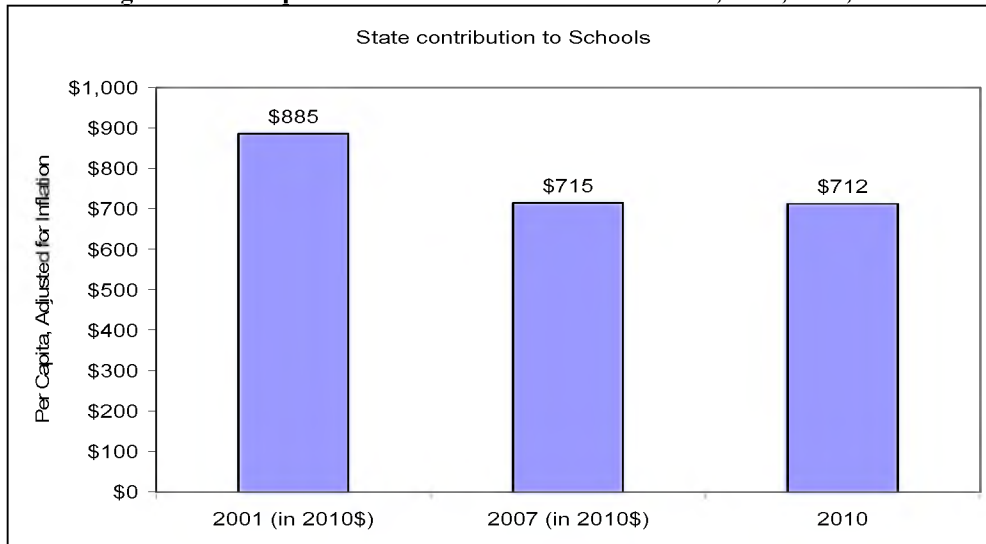
When faced with the profound economic strains brought on by the Great Recession, cities and towns had two basic choices to make in order to continue to balance their budgets: either cut spending and reduce services, or increase revenues through higher property taxes.

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 continued to rise over the course of the recession, though at a slower annual rate than before the recession. (Annual percent spending increased 1.9 percent between 2001 and 2007, and by 0.7 percent from 2007 to 2010.)

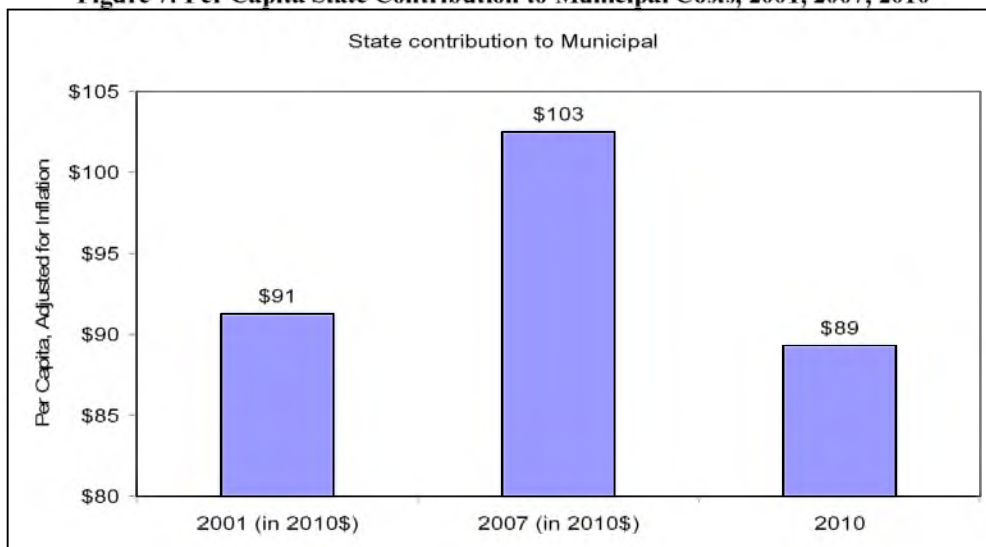
**Figure 5: Total Per Capita Municipal Expenditures, 2001, 2007, 2010**



Meanwhile, non-property tax sources of revenue to municipalities did not rise to offset those increases over the years of the recession. The per capita state contribution to local school costs remained essentially flat from 2007 to 2010 (Figure 6).

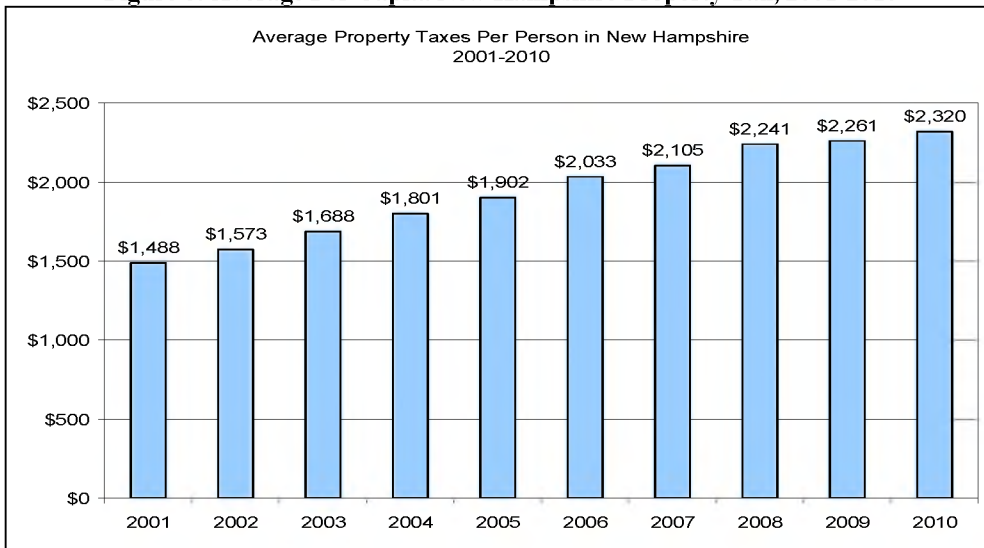
**Figure 6: Per Capita State Contribution to School Costs, 2001, 2007, 2010**

In addition, state aid to municipalities has fallen off sharply since the recession began, from \$103 per person in 2007 to \$89 per person in 2010 – a 4.5 percent annual decrease over that period (Figure 7).

**Figure 7: Per Capita State Contribution to Municipal Costs, 2001, 2007, 2010**

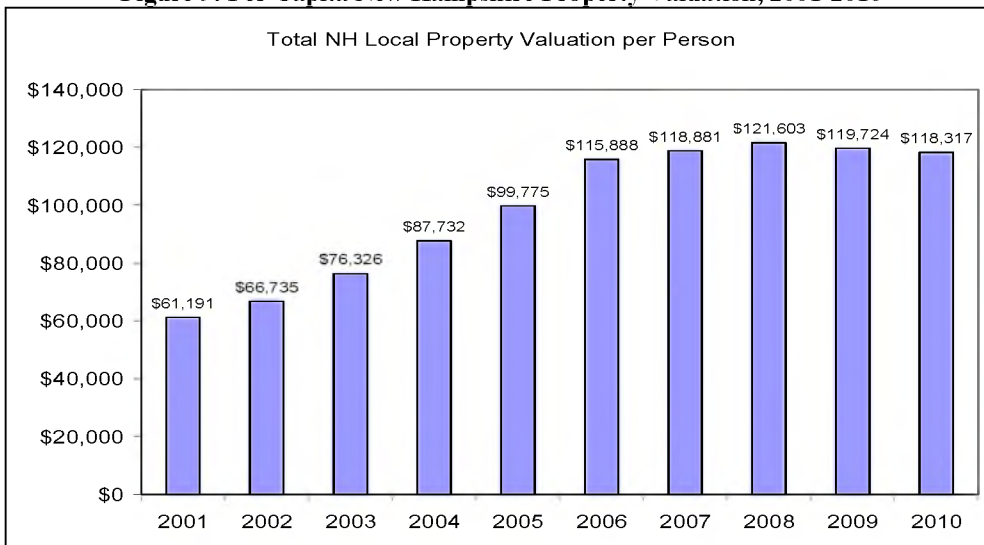
These trends – a continued, though slower, rise in local expenditures, combined with declines in state aid to schools and municipalities – put increased pressure on the property tax as a source of revenue for cities, towns and school districts. The annual rate of increase, however, has slowed during the years of the recession (Figure 8).

**Figure 8: Average Per Capita New Hampshire Property Tax, 2001-2010**



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 have remained essentially flat since 2007 (Figure 9).

**Figure 9: Per Capita New Hampshire Property Valuation, 2001-2010**



### 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 2010.

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.

The Center used the data from DRA to provide information on municipal, local school, state school, and county appropriations and tax rates for every municipality in the state. 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 2005-2010<sup>2</sup>**

| New Hampshire<br>Municipal, School, and County Five Year Tax Summary |                                     |                    |                    |                    |                    |                    |                    |                   |         |                   |       |  |
|--|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------|-------------------|-------|--|
| Account  | Description                         | 2005               | 2006               | 2007               | 2008               | 2009               | 2010               | 5 Year Change     |         | 1 Year Change     |       |  |
| <b>Municipal *</b>   |                                     |                    |                    |                    |                    |                    |                    |                   |         |                   |       |  |
|  | Gross Appropriation **              | \$ 1,703,157,414   | \$ 1,821,937,673   | \$ 1,866,599,641   | \$ 1,896,620,480   | \$ 1,924,529,612   | \$ 1,962,644,735   | \$ 259,487,321    | 15.2%   | \$ 38,115,123     | 1.9%  |  |
|  | Revenues ***                        | \$ 991,647,229     | \$ 1,050,740,278   | \$ 1,042,963,165   | \$ 1,020,213,698   | \$ 1,016,016,623   | \$ 1,024,084,684   | \$ 32,437,455     | 3.3%    | \$ 8,068,061      | 0.8%  |  |
|  | Net Appropriation (Raised by taxes) | \$ 711,510,185     | \$ 771,197,395     | \$ 823,636,476     | \$ 876,406,782     | \$ 908,512,989     | \$ 938,560,051     | \$ 227,049,866    | 31.9%   | \$ 30,047,062     | 3.2%  |  |
|  | Tax Rate                            | \$ 5.29            | \$ 4.90            | \$ 5.08            | \$ 5.25            | \$ 5.51            | \$ 5.75            | \$ 0.47           | 8.8%    | \$ 0.25           | 4.3%  |  |
| <b>Local School *</b>  |                                     |                    |                    |                    |                    |                    |                    |                   |         |                   |       |  |
|  | Gross Appropriation **              | \$ 2,481,647,329   | \$ 2,495,450,822   | \$ 2,606,204,683   | \$ 2,718,931,741   | \$ 2,826,303,243   | \$ 2,871,608,528   | \$ 389,961,199    | 15.7%   | \$ 45,305,285     | 1.6%  |  |
|  | Revenues ***                        | \$ 908,492,683     | \$ 801,996,087     | \$ 873,257,788     | \$ 874,715,384     | \$ 985,022,225     | \$ 991,547,505     | \$ 83,054,822     | 9.1%    | \$ 6,525,280      | 0.7%  |  |
|  | Net Appropriation (Raised by taxes) | \$ 1,211,546,211   | \$ 1,330,967,227   | \$ 1,370,640,912   | \$ 1,480,563,348   | \$ 1,478,115,184   | \$ 1,517,271,328   | \$ 305,725,117    | 25.2%   | \$ 39,156,144     | 2.6%  |  |
|  | Local Tax Rate                      | \$ 9.00            | \$ 8.45            | \$ 8.45            | \$ 8.86            | \$ 8.95            | \$ 9.30            | \$ 0.30           | 3.3%    | \$ 0.34           | 3.7%  |  |
| <b>State School *</b>  |                                     |                    |                    |                    |                    |                    |                    |                   |         |                   |       |  |
|  | Gross Appropriation **              |                    |                    |                    |                    |                    |                    |                   |         |                   |       |  |
|  | Revenues ***                        | \$ 361,608,435     | \$ 362,487,508     | \$ 362,305,983     | \$ 363,653,009     | \$ 363,165,834     | \$ 362,789,695     | \$ 1,181,260      | 0.3%    | \$ -376,139       | -0.1% |  |
|  | Net Appropriation (Raised by taxes) | \$ 361,608,435     | \$ 362,487,508     | \$ 362,305,983     | \$ 363,653,009     | \$ 363,165,834     | \$ 362,789,695     | \$ 1,181,260      | 0.3%    | \$ -376,139       | -0.1% |  |
|  | Local Tax Rate                      | \$ 2.84            | \$ 2.52            | \$ 2.24            | \$ 2.14            | \$ 2.28            | \$ 2.19            | \$ -0.65          | -22.9%  | \$ -0.09          | -4.1% |  |
| <b>Adequate Education Grant *</b>                                    |                                     |                    |                    |                    |                    |                    |                    |                   |         |                   |       |  |
|  |                                     | \$ 470,032,394     | \$ 470,032,394     | \$ 524,405,455     | \$ 527,360,667     | \$ 577,597,142     | \$ 578,236,605     | \$ 108,204,211    | 23.0%   | \$ 639,463        | 0.1%  |  |
| <b>Total School *</b>  |                                     |                    |                    |                    |                    |                    |                    |                   |         |                   |       |  |
|  | Gross Appropriation **              | \$ 2,481,647,329   | \$ 2,495,450,822   | \$ 2,606,204,683   | \$ 2,718,931,741   | \$ 2,826,303,243   | \$ 2,871,608,528   | \$ 389,961,199    | 15.7%   | \$ 45,305,285     | 1.6%  |  |
|  | Revenues ***                        | \$ 1,270,101,118   | \$ 1,164,483,595   | \$ 1,235,563,771   | \$ 1,238,368,393   | \$ 1,348,188,059   | \$ 1,354,337,200   | \$ 84,236,082     | 6.6%    | \$ 6,149,141      | 0.5%  |  |
|  | Net Appropriation (Raised by taxes) | \$ 1,573,154,646   | \$ 1,693,454,735   | \$ 1,732,946,895   | \$ 1,844,216,357   | \$ 1,841,281,018   | \$ 1,880,061,023   | \$ 306,906,377    | 19.5%   | \$ 38,780,005     | 2.1%  |  |
|  | Equalized State Tax Rate            | \$ 11.84           | \$ 10.98           | \$ 10.59           | \$ 11.00           | \$ 11.24           | \$ 11.49           | \$ -0.35          | -3.0%   | \$ 0.25           | 2.2%  |  |
| <b>County *</b>  |                                     |                    |                    |                    |                    |                    |                    |                   |         |                   |       |  |
|  | Gross Appropriation **              | \$ 195,989,288     | \$ 204,248,001     | \$ 218,790,098     | \$ 243,647,720     | \$ 245,304,611     | \$ 247,667,720     | \$ 51,678,432     | 26.4%   | \$ 2,363,109      | 1.0%  |  |
|  | Revenues ***                        | \$ 1,984,678       | \$ 1,984,678       | \$ 1,984,678       | \$ 1,984,678       | \$ 0               | \$ 0               | \$ -1,984,678     | -100.0% | \$ 0              | -     |  |
|  | Net Appropriation (Raised by taxes) | \$ 194,004,610     | \$ 202,263,323     | \$ 216,805,420     | \$ 241,663,042     | \$ 245,304,611     | \$ 247,667,720     | \$ 53,663,110     | 27.7%   | \$ 2,363,109      | 1.0%  |  |
|  | Local Tax Rate                      | \$ 1.44            | \$ 1.29            | \$ 1.34            | \$ 1.45            | \$ 1.49            | \$ 1.52            | \$ 0.08           | 5.3%    | \$ 0.03           | 2.1%  |  |
| <b>Total *</b>   |                                     |                    |                    |                    |                    |                    |                    |                   |         |                   |       |  |
|  | Gross Appropriation **              | \$ 4,380,794,031   | \$ 4,521,636,496   | \$ 4,691,594,422   | \$ 4,859,199,941   | \$ 4,996,137,469   | \$ 5,081,920,983   | \$ 701,126,952    | 16.0%   | \$ 85,783,517     | 1.7%  |  |
|  | Revenues ***                        | \$ 2,263,733,025   | \$ 2,217,208,551   | \$ 2,280,511,614   | \$ 2,260,566,769   | \$ 2,364,204,682   | \$ 2,378,421,884   | \$ 114,688,859    | 5.1%    | \$ 14,217,202     | 0.6%  |  |
|  | Net Appropriation (Raised by taxes) | \$ 2,478,669,441   | \$ 2,666,915,453   | \$ 2,773,388,791   | \$ 2,962,286,181   | \$ 2,995,098,618   | \$ 3,066,288,794   | \$ 587,619,353    | 23.7%   | \$ 71,190,176     | 2.3%  |  |
|  | Local Tax Rate                      | \$ 18.57           | \$ 17.17           | \$ 17.11           | \$ 17.70           | \$ 18.23           | \$ 18.76           | \$ 0.19           | 1.0%    | \$ 0.53           | 2.8%  |  |
|  | Equalized Property Tax Rate         | \$ 14.96           | \$ 15.32           | \$ 15.94           | \$ 17.36           | \$ 18.67           | \$ 19.56           | \$ 4.60           | 30.7%   | \$ 0.89           | 4.6%  |  |
| <b>Property Valuations *</b>   |                                     |                    |                    |                    |                    |                    |                    |                   |         |                   |       |  |
|  | Net assessed w/ utilities           | \$ 134,559,519,225 | \$ 157,331,584,488 | \$ 162,133,913,041 | \$ 167,022,192,529 | \$ 164,988,660,916 | \$ 163,141,898,140 | \$ 28,582,378,915 | 21.2%   | \$ -1,846,762,776 | -1.1% |  |
|  | Net assessed w/o utilities          | \$ 130,018,525,471 | \$ 152,033,424,197 | \$ 156,607,219,913 | \$ 160,744,186,402 | \$ 158,583,953,375 | \$ 155,348,982,545 | \$ 26,330,457,074 | 20.3%   | \$ -2,234,970,831 | -1.4% |  |
|  | Equalized w/o utilities             | \$ 127,682,755,420 | \$ 144,133,193,069 | \$ 158,534,208,793 | \$ 169,931,316,051 | \$ 170,101,092,341 | \$ 166,024,708,158 | \$ 38,341,952,738 | 30.0%   | \$ -4,076,384,183 | -2.5% |  |

<sup>2</sup> 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 and 2010 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; 2001-2010<sup>3</sup>**

| New Hampshire  | Current Dollar Amounts  |                 | Annual Percent Change | Per Person, Adjusted for Inflation |         |                       |
|--|-------------------------|-----------------|-----------------------|------------------------------------|---------|-----------------------|
|  | 2001                    | 2010            |                       | 2001 (in 2010\$)                   | 2010    | Annual Percent Change |
| <b>Municipal Appropriations and Other Spending</b>         |                         |                 |                       |                                    |         |                       |
| 1 GENERAL GOVERNMENT                                       | \$212,285,532           | \$354,934,928   | 5.9%                  | \$214                              | \$268   | 2.5%                  |
| 2 Police   | \$161,153,027           | \$255,536,225   | 5.3%                  | \$163                              | \$193   | 1.9%                  |
| 3 Fire/Ambulance   | \$120,347,846           | \$193,440,630   | 5.4%                  | \$121                              | \$146   | 2.1%                  |
| 4 Health   | \$10,129,389            | \$13,467,250    | 3.2%                  | \$10                               | \$10    | -0.1%                 |
| 5 HIGHWAYS & STREETS                                       | \$156,322,986           | \$227,866,465   | 4.3%                  | \$158                              | \$172   | 1.0%                  |
| 6 SANITATION   | \$111,025,359           | \$163,480,175   | 4.4%                  | \$112                              | \$123   | 1.1%                  |
| 7 WATER DISTRIBUTION & TREATMENT                           | \$31,334,351            | \$40,232,375    | 2.8%                  | \$32                               | \$30    | -0.4%                 |
| 8 WELFARE  | \$12,135,448            | \$19,737,846    | 5.6%                  | \$12                               | \$15    | 2.2%                  |
| 9 CULTURE & RECREATION                                     | \$65,854,149            | \$92,961,335    | 3.9%                  | \$66                               | \$70    | 0.6%                  |
| 10 CONSERVATION/Economic Development & Housing             | \$9,831,452             | \$9,131,629     | -0.8%                 | \$10                               | \$7     | -4.0%                 |
| 11 DEBT SERVICE  | \$83,269,865            | \$105,149,376   | 2.6%                  | \$84                               | \$79    | -0.6%                 |
| 12 CAPITAL OUTLAY  | \$116,017,805           | \$136,939,720   | 1.9%                  | \$117                              | \$103   | -1.4%                 |
| 13 Schools (Local)   | \$1,436,495,712         | \$2,500,201,911 | 6.4%                  | \$1,449                            | \$1,887 | 3.0%                  |
| 14 Schools (State)   | \$452,944,048           | \$362,420,207   | -2.4%                 | \$457                              | \$274   | -5.5%                 |
| 15 County  | \$150,819,762           | \$247,306,828   | 5.6%                  | \$152                              | \$187   | 2.3%                  |
| 16 Total of all categories (incl operating transfers)      | \$3,313,636,268         | \$5,023,824,930 | 4.7%                  | \$3,343                            | \$3,792 | 1.4%                  |
| <b>New Hampshire</b>                                       |                         |                 |                       |                                    |         |                       |
|  |                         |                 |                       |                                    |         |                       |
| <b>Municipal Revenue Sources:</b>                          |                         |                 |                       |                                    |         |                       |
| Local Property Tax Receipts                                | \$1,850,158,348         | \$3,062,726,003 | 5.8%                  | \$1,867                            | \$2,312 | 2.4%                  |
| 17 Municipal Property Tax                                  | \$520,984,740           | \$938,579,603   | 6.8%                  | \$526                              | \$708   | 3.4%                  |
| 18 Schools (Local) Property Tax                            | \$725,409,798           | \$1,514,419,365 | 8.5%                  | \$732                              | \$1,143 | 5.1%                  |
| 19 Schools (State) Property Tax                            | \$452,944,048           | \$362,420,207   | -2.4%                 | \$457                              | \$274   | -5.5%                 |
| 20 County Property Tax                                     | \$150,819,762           | \$247,306,828   | 5.6%                  | \$152                              | \$187   | 2.3%                  |
| 21 Licensing and Fees Receipts                             | \$187,884,011           | \$232,831,955   | 2.4%                  | \$190                              | \$176   | -0.8%                 |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$494,730,799           | \$670,031,904   | 3.4%                  | \$499                              | \$506   | 0.1%                  |
| 23 Total of locally raised funds                           | \$2,532,773,158         | \$3,965,589,862 | 5.1%                  | \$2,555                            | \$2,993 | 1.8%                  |
| 24 State contribution to Municipal                         | \$90,467,553            | \$117,582,320   | 3.0%                  | \$91                               | \$89    | -0.3%                 |
| 25 State contribution to Schools                           | \$424,661,986           | \$574,823,304   | 3.4%                  | \$428                              | \$434   | 0.1%                  |
| 26 Federal and Other Gov't Contributions                   | \$13,958,003            | \$27,748,379    | 7.9%                  | \$14                               | \$21    | 4.5%                  |
| 27 Total of all categories (incl operating transfers)      | \$3,313,636,268         | \$5,023,824,930 | 4.7%                  | \$3,343                            | \$3,792 | 1.4%                  |
| <b>New Hampshire</b>                                       | <b>Number of People</b> |                 |                       |                                    |         |                       |
|  |                         |                 |                       |                                    |         |                       |
| 28 Resident Population                                     | 1,257,108               | 1,324,809       | 0.6%                  |                                    |         |                       |

<sup>3</sup> Spreadsheet available at: <http://www.nhpolicy.org/>

Total appropriations and other spending increased at an annual rate of 4.7 percent from 2001 to 2010. The columns to the right in the table show per capita data, with 2001 per person data expressed in 2010 dollars. As can be seen in the table, total appropriations per person increased at an annual average rate of 1.4 percent per year, adjusted for inflation.

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**

| <u>Municipal Appropriations and Other Spending</u>     | <u>Source of Data:</u> |   |
|--|------------------------|---|
| 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   |
| 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   |
| 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 Above  |

## 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                 | 2005               | 2006               | 2007               | 2008               | 2009               | 2010               | 5 Year Change     |         | 1 Year Change      |       |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------|--------------------|-------|
| <b>Municipal *</b>                  |                    |                    |                    |                    |                    |                    |                   |         |                    |       |
| Gross Appropriation **              | \$ 1,703,157,414   | \$ 1,821,937,673   | \$ 1,866,599,641   | \$ 1,896,620,480   | \$ 1,924,529,612   | \$ 1,962,644,735   | \$ 259,487,321    | 15.2%   | \$ 38,115,123      | 1.9%  |
| Revenues ***                        | \$ 991,647,229     | \$ 1,050,740,278   | \$ 1,042,963,165   | \$ 1,020,213,698   | \$ 1,016,016,623   | \$ 1,024,084,684   | \$ 32,437,455     | 3.3%    | \$ 8,068,061       | 0.8%  |
| Net Appropriation (Raised by taxes) | \$ 711,510,185     | \$ 771,197,395     | \$ 823,636,476     | \$ 876,406,782     | \$ 908,512,989     | \$ 938,560,051     | \$ 227,049,866    | 31.9%   | \$ 30,047,062      | 3.2%  |
| Tax Rate                            | \$ 5.29            | \$ 4.90            | \$ 5.08            | \$ 5.25            | \$ 5.51            | \$ 5.75            | \$ 0.47           | 8.8%    | \$ 0.25            | 4.3%  |
| <b>Local School *</b>               |                    |                    |                    |                    |                    |                    |                   |         |                    |       |
| Gross Appropriation **              | \$ 2,481,647,329   | \$ 2,495,450,822   | \$ 2,606,204,683   | \$ 2,718,931,741   | \$ 2,826,303,243   | \$ 2,871,608,528   | \$ 389,961,199    | 15.7%   | \$ 45,305,285      | 1.6%  |
| Revenues ***                        | \$ 908,492,683     | \$ 801,996,087     | \$ 873,257,788     | \$ 874,715,384     | \$ 985,022,225     | \$ 991,547,505     | \$ 83,054,822     | 9.1%    | \$ 6,525,280       | 0.7%  |
| Net Appropriation (Raised by taxes) | \$ 1,211,546,211   | \$ 1,330,967,227   | \$ 1,370,640,912   | \$ 1,480,563,348   | \$ 1,478,115,184   | \$ 1,517,271,328   | \$ 305,725,117    | 25.2%   | \$ 39,156,144      | 2.6%  |
| Local Tax Rate                      | \$ 9.00            | \$ 8.46            | \$ 8.45            | \$ 8.86            | \$ 8.96            | \$ 9.30            | \$ 0.30           | 3.3%    | \$ 0.34            | 3.7%  |
| <b>State School *</b>               |                    |                    |                    |                    |                    |                    |                   |         |                    |       |
| Gross Appropriation **              |                    |                    |                    |                    |                    |                    |                   |         |                    |       |
| Revenues ***                        | \$ 361,608,435     | \$ 362,487,508     | \$ 362,305,983     | \$ 363,653,009     | \$ 363,165,834     | \$ 362,789,695     | \$ 1,181,260      | 0.3%    | \$ - 376,139       | -0.1% |
| Net Appropriation (Raised by taxes) | \$ 361,608,435     | \$ 362,487,508     | \$ 362,305,983     | \$ 363,653,009     | \$ 363,165,834     | \$ 362,789,695     | \$ 1,181,260      | 0.3%    | \$ - 376,139       | -0.1% |
| Local Tax Rate                      | \$ 2.84            | \$ 2.52            | \$ 2.24            | \$ 2.14            | \$ 2.28            | \$ 2.19            | \$ - 0.65         | -22.9%  | \$ - 0.09          | -4.1% |
| <b>Adequate Education Grant *</b>   | \$ 470,032,394     | \$ 470,032,394     | \$ 524,405,455     | \$ 527,360,567     | \$ 577,597,142     | \$ 578,236,605     | \$ 108,204,211    | 23.0%   | \$ 639,463         | 0.1%  |
| <b>Total School *</b>               |                    |                    |                    |                    |                    |                    |                   |         |                    |       |
| Gross Appropriation **              | \$ 2,481,647,329   | \$ 2,495,450,822   | \$ 2,606,204,683   | \$ 2,718,931,741   | \$ 2,826,303,243   | \$ 2,871,608,528   | \$ 389,961,199    | 15.7%   | \$ 45,305,285      | 1.6%  |
| Revenues ***                        | \$ 1,270,101,118   | \$ 1,164,483,595   | \$ 1,235,563,771   | \$ 1,238,368,393   | \$ 1,348,188,059   | \$ 1,354,337,200   | \$ 84,236,082     | 6.6%    | \$ 6,149,141       | 0.5%  |
| Net Appropriation (Raised by taxes) | \$ 1,573,154,646   | \$ 1,693,454,735   | \$ 1,732,946,895   | \$ 1,844,216,357   | \$ 1,841,281,018   | \$ 1,880,061,023   | \$ 306,906,377    | 19.5%   | \$ 38,780,005      | 2.1%  |
| Equalized State Tax Rate            | \$ 11.84           | \$ 10.98           | \$ 10.69           | \$ 11.00           | \$ 11.24           | \$ 11.49           | \$ - 0.35         | -3.0%   | \$ 0.25            | 2.2%  |
| <b>County *</b>                     |                    |                    |                    |                    |                    |                    |                   |         |                    |       |
| Gross Appropriation **              | \$ 195,989,288     | \$ 204,248,001     | \$ 218,790,098     | \$ 243,647,720     | \$ 245,304,611     | \$ 247,667,720     | \$ 51,678,432     | 26.4%   | \$ 2,363,109       | 1.0%  |
| Revenues ***                        | \$ 1,984,678       | \$ 1,984,678       | \$ 1,984,678       | \$ 1,984,678       | \$ 0               | \$ 0               | \$ - 1,984,678    | -100.0% | \$ 0               | -     |
| Net Appropriation (Raised by taxes) | \$ 194,004,610     | \$ 202,263,323     | \$ 216,805,420     | \$ 241,663,042     | \$ 245,304,611     | \$ 247,667,720     | \$ 53,663,110     | 27.7%   | \$ 2,363,109       | 1.0%  |
| Local Tax Rate                      | \$ 1.44            | \$ 1.29            | \$ 1.34            | \$ 1.45            | \$ 1.49            | \$ 1.52            | \$ 0.08           | 5.3%    | \$ 0.03            | 2.1%  |
| <b>Total *</b>                      |                    |                    |                    |                    |                    |                    |                   |         |                    |       |
| Gross Appropriation **              | \$ 4,380,794,031   | \$ 4,521,636,496   | \$ 4,691,594,422   | \$ 4,859,199,941   | \$ 4,996,137,466   | \$ 5,081,920,983   | \$ 701,126,952    | 16.0%   | \$ 85,783,517      | 1.7%  |
| Revenues ***                        | \$ 2,263,733,025   | \$ 2,217,208,551   | \$ 2,280,511,614   | \$ 2,260,566,769   | \$ 2,364,204,682   | \$ 2,378,421,884   | \$ 114,688,859    | 5.1%    | \$ 14,217,202      | 0.6%  |
| Net Appropriation (Raised by taxes) | \$ 2,478,669,441   | \$ 2,666,915,453   | \$ 2,773,388,791   | \$ 2,962,286,181   | \$ 2,995,098,618   | \$ 3,066,288,794   | \$ 587,619,353    | 23.7%   | \$ 71,190,176      | 2.3%  |
| Local Tax Rate                      | \$ 18.57           | \$ 17.17           | \$ 17.11           | \$ 17.70           | \$ 18.23           | \$ 18.76           | \$ 0.19           | 1.0%    | \$ 0.53            | 2.8%  |
| Equalized Property Tax Rate         | \$ 14.96           | \$ 15.32           | \$ 15.94           | \$ 17.36           | \$ 18.67           | \$ 19.56           | \$ 4.60           | 30.7%   | \$ 0.89            | 4.6%  |
| <b>Property Valuations *</b>        |                    |                    |                    |                    |                    |                    |                   |         |                    |       |
| Net assessed w/ utilities           | \$ 134,559,519,225 | \$ 157,331,584,488 | \$ 162,133,913,041 | \$ 167,022,192,529 | \$ 164,988,660,916 | \$ 163,141,898,140 | \$ 28,582,378,915 | 21.2%   | \$ - 1,846,762,776 | -1.1% |
| Net assessed w/o utilities          | \$ 130,018,525,471 | \$ 152,033,424,197 | \$ 156,607,219,913 | \$ 160,744,186,402 | \$ 158,583,953,376 | \$ 156,348,982,545 | \$ 26,330,457,074 | 20.3%   | \$ - 2,234,970,831 | -1.4% |
| Equalized w/o utilities             | \$ 127,682,755,420 | \$ 144,133,193,069 | \$ 158,534,208,793 | \$ 169,931,316,051 | \$ 170,101,092,341 | \$ 166,024,708,158 | \$ 38,341,952,738 | 30.0%   | \$ - 4,076,384,183 | -2.5% |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>New Hampshire</b>                               | <b>Current Dollar Amounts</b> |                 |                 | <b>Per Person, Adjusted for Inflation</b> |                             |                     |                     |         |                             |                             |
|--|-------------------------------|-----------------|-----------------|---|-----------------------------|---------------------|---------------------|---------|-----------------------------|-----------------------------|
|  |                               |                 |                 | 01-07                                     | 07-10                       | 01-07               | 07-10               |         |                             |                             |
|  | 2001                          | 2007            | 2010            | Annual<br>Percent<br>Change               | Annual<br>Percent<br>Change | 2001 (in<br>2010\$) | 2007 (in<br>2010\$) | 2010    | Annual<br>Percent<br>Change | Annual<br>Percent<br>Change |
| <b>Municipal Appropriations and Other Spending</b> |                               |                 |                 |   |                             |                     |                     |         |                             |                             |
| GENERAL GOVERNMENT                                 | \$212,285,532                 | \$316,072,070   | \$354,934,928   | 6.9%                                      | 3.9%                        | \$214               | \$255               | \$270   | 2.9%                        | 1.9%                        |
| Police   | \$161,153,027                 | \$234,657,457   | \$255,536,225   | 6.5%                                      | 2.9%                        | \$163               | \$189               | \$194   | 2.6%                        | 0.9%                        |
| Fire/Ambulance                                     | \$120,347,846                 | \$177,616,477   | \$193,440,630   | 6.7%                                      | 2.9%                        | \$121               | \$143               | \$147   | 2.8%                        | 0.9%                        |
| Health   | \$10,129,389                  | \$13,541,731    | \$13,467,250    | 5.0%                                      | -0.2%                       | \$10                | \$11                | \$10    | 1.1%                        | -2.1%                       |
| HIGHWAYS & STREETS                                 | \$156,322,986                 | \$210,836,954   | \$227,866,465   | 5.1%                                      | 2.6%                        | \$158               | \$170               | \$173   | 1.3%                        | 0.6%                        |
| SANITATION   | \$111,025,359                 | \$167,127,778   | \$163,480,175   | 7.1%                                      | -0.7%                       | \$112               | \$135               | \$124   | 3.1%                        | -2.7%                       |
| WATER DISTRIBUTION & TREATMENT                     | \$31,334,351                  | \$46,274,830    | \$40,232,375    | 6.7%                                      | -4.6%                       | \$32                | \$37                | \$31    | 2.8%                        | -6.4%                       |
| WELFARE  | \$12,135,448                  | \$17,890,172    | \$19,737,846    | 6.7%                                      | 3.3%                        | \$12                | \$14                | \$15    | 2.8%                        | 1.3%                        |
| CULTURE & RECREATION                               | \$65,854,149                  | \$89,409,630    | \$92,961,335    | 5.2%                                      | 1.3%                        | \$66                | \$72                | \$71    | 1.4%                        | -0.7%                       |
| CONSERVATION/Economic Development & Housing        | \$9,831,452                   | \$11,139,604    | \$9,131,629     | 2.1%                                      | -6.4%                       | \$10                | \$9                 | \$7     | -1.6%                       | -8.2%                       |
| DEBT SERVICE                                       | \$83,269,865                  | \$104,998,630   | \$105,149,376   | 3.9%                                      | 0.0%                        | \$84                | \$85                | \$80    | 0.1%                        | -1.9%                       |
| CAPITAL OUTLAY                                     | \$116,017,805                 | \$150,037,564   | \$136,939,720   | 4.4%                                      | -3.0%                       | \$117               | \$121               | \$104   | 0.5%                        | -4.9%                       |
| Schools (Local)                                    | \$1,436,495,712               | \$2,243,898,700 | \$2,500,201,911 | 7.7%                                      | 3.7%                        | \$1,449             | \$1,809             | \$1,899 | 3.8%                        | 1.6%                        |
| Schools (State)                                    | \$452,944,048                 | \$362,305,983   | \$362,420,207   | -3.7%                                     | 0.0%                        | \$457               | \$292               | \$275   | -7.2%                       | -1.9%                       |
| County   | \$150,819,762                 | \$216,805,420   | \$247,306,828   | 6.2%                                      | 4.5%                        | \$152               | \$175               | \$188   | 2.3%                        | 2.4%                        |
| Total of all categories (incl Operating Transfers) | \$3,313,636,268               | \$4,639,458,319 | \$5,023,824,930 | 5.8%                                      | 2.7%                        | \$3,343             | \$3,739             | \$3,816 | 1.9%                        | 0.7%                        |

| <b>New Hampshire</b>                                    | <b>Current Dollar Amounts</b> |                 |                 | <b>Per Person, Adjusted for Inflation</b> |                             |                     |                     |         |                             |                             |
|---|-------------------------------|-----------------|-----------------|---|-----------------------------|---------------------|---------------------|---------|-----------------------------|-----------------------------|
|   |                               |                 |                 | 01-07                                     | 07-10                       | 01-07               | 07-10               |         |                             |                             |
|   | 2001                          | 2007            | 2010            | Annual<br>Percent<br>Change               | Annual<br>Percent<br>Change | 2001 (in<br>2010\$) | 2007 (in<br>2010\$) | 2010    | Annual<br>Percent<br>Change | Annual<br>Percent<br>Change |
| <b>Municipal Revenue Sources:</b>                       |                               |                 |                 |   |                             |                     |                     |         |                             |                             |
| Local Property Tax Receipts                             | \$1,850,158,348               | \$2,763,869,460 | \$3,062,726,003 | 6.9%                                      | 3.5%                        | \$1,867             | \$2,228             | \$2,326 | 3.0%                        | 1.5%                        |
| Municipal Property Tax                                  | \$520,984,740                 | \$811,510,227   | \$938,579,603   | 7.7%                                      | 5.0%                        | \$526               | \$654               | \$713   | 3.7%                        | 2.9%                        |
| Schools (Local) Property Tax                            | \$725,409,798                 | \$1,373,247,830 | \$1,514,419,365 | 11.2%                                     | 3.3%                        | \$732               | \$1,107             | \$1,150 | 7.1%                        | 1.3%                        |
| Schools (State) Property Tax                            | \$452,944,048                 | \$362,305,983   | \$362,420,207   | -3.7%                                     | 0.0%                        | \$457               | \$292               | \$275   | -7.2%                       | -1.9%                       |
| County Property Tax                                     | \$150,819,762                 | \$216,805,420   | \$247,306,828   | 6.2%                                      | 4.5%                        | \$152               | \$175               | \$188   | 2.3%                        | 2.4%                        |
| Licensing and Fees Receipts                             | \$187,884,011                 | \$244,654,572   | \$232,831,955   | 4.5%                                      | -1.6%                       | \$190               | \$197               | \$177   | 0.7%                        | -3.6%                       |
| Other Local Revenue (Charges for Services, Bonds, etc.) | \$494,730,799                 | \$605,673,826   | \$670,031,904   | 3.4%                                      | 3.4%                        | \$499               | \$488               | \$509   | -0.4%                       | 1.4%                        |
| Total of locally raised funds                           | \$2,532,773,158               | \$3,614,197,858 | \$3,965,589,862 | 6.1%                                      | 3.1%                        | \$2,555             | \$2,913             | \$3,012 | 2.2%                        | 1.1%                        |
| State contribution to Municipal                         | \$90,467,553                  | \$127,159,105   | \$117,582,320   | 5.8%                                      | -2.6%                       | \$91                | \$102               | \$89    | 2.0%                        | -4.5%                       |
| State contribution to Schools                           | \$424,661,986                 | \$524,405,455   | \$574,823,304   | 3.6%                                      | 3.1%                        | \$428               | \$423               | \$437   | -0.2%                       | 1.1%                        |
| Federal and Other Gov't Contributions                   | \$13,958,003                  | \$16,781,546    | \$27,748,379    | 3.1%                                      | 18.3%                       | \$14                | \$14                | \$21    | -0.7%                       | 15.9%                       |
| Total of all categories (incl Operating Transfers)      | \$3,313,636,268               | \$4,639,458,319 | \$5,023,824,930 | 5.8%                                      | 2.7%                        | \$3,343             | \$3,739             | \$3,816 | 1.9%                        | 0.7%                        |

| <b>New Hampshire</b> | <b>Number of People</b> |           |           |       |       |
|----------------------|-------------------------|-----------|-----------|-------|-------|
|                      | 2001                    | 2007      | 2010      | 01-07 | 07-10 |
| Resident Population  | 1,257,108               | 1,315,828 | 1,316,482 | 0.8%  | 0.0%  |

**BERLIN**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005           | 2006           | 2007           | 2008           | 2009           | 2010           | 5 Year Change  |         | 1 Year Change  |        |
|-----------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|----------------|--------|
| <b>Municipal *</b>                |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 18,198,069  | \$ 22,863,655  | \$ 15,995,084  | \$ 28,596,430  | \$ 15,868,195  | \$ 16,364,307  | \$ -1,833,762  | -10.1%  | \$ 496,112     | 3.1%   |
|                                   | Revenues ***                           | \$ 9,771,476   | \$ 15,408,254  | \$ 8,162,047   | \$ 21,608,833  | \$ 7,497,080   | \$ 7,620,006   | \$ -2,151,470  | -22.0%  | \$ 122,926     | 1.6%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 8,426,593   | \$ 7,455,401   | \$ 7,833,037   | \$ 6,987,597   | \$ 8,371,115   | \$ 8,744,301   | \$ 317,708     | 3.8%    | \$ 373,186     | 4.5%   |
|                                   | Local Municipal Tax Rate               | \$ 18.78       | \$ 16.48       | \$ 16.98       | \$ 14.90       | \$ 17.41       | \$ 19.59       | \$ 0.81        | 4.3%    | \$ 2.18        | 12.5%  |
| <b>Local School *</b>             |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 18,489,955  | \$ 17,725,326  | \$ 19,498,251  | \$ 19,792,819  | \$ 20,152,175  | \$ 20,073,457  | \$ 1,583,502   | 8.6%    | \$ -78,718     | -0.4%  |
|                                   | Revenues ***                           | \$ 15,205,753  | \$ 13,436,367  | \$ 14,972,372  | \$ 14,540,114  | \$ 15,908,242  | \$ 16,259,773  | \$ 1,054,020   | 6.9%    | \$ 351,531     | 2.2%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 2,478,530   | \$ 3,418,297   | \$ 3,658,552   | \$ 4,391,770   | \$ 3,408,195   | \$ 2,992,747   | \$ 514,217     | 20.7%   | \$ -415,448    | -12.2% |
|                                   | Local School Tax Rate                  | \$ 5.52        | \$ 7.55        | \$ 7.93        | \$ 9.37        | \$ 7.09        | \$ 6.71        | \$ 1.19        | 21.6%   | \$ -0.38       | -5.4%  |
| <b>State School *</b>             |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 |                |                |                |                |                |                |                |         |                |        |
|                                   | Revenues ***                           | \$ 805,672     | \$ 870,662     | \$ 867,327     | \$ 860,935     | \$ 835,738     | \$ 820,937     | \$ 15,265      | 1.9%    | \$ -14,801     | -1.8%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 805,672     | \$ 870,662     | \$ 867,327     | \$ 860,935     | \$ 835,738     | \$ 820,937     | \$ 15,265      | 1.9%    | \$ -14,801     | -1.8%  |
|                                   | Equalized State School Tax Rate        | \$ 2.12        | \$ 2.28        | \$ 2.34        | \$ 2.34        | \$ 2.29        | \$ 2.47        | \$ 0.35        | 16.5%   | \$ 0.18        | 7.9%   |
| <b>Adequate Education Grant *</b> |  |                |                |                |                |                |                |                |         |                |        |
|                                   |  | \$ 8,642,713   | \$ 8,642,713   | \$ 9,466,578   | \$ 9,466,578   | \$ 10,742,050  | \$ 10,756,851  | \$ 2,114,138   | 24.5%   | \$ 14,801      | 0.1%   |
| <b>Total School *</b>             |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 18,489,955  | \$ 17,725,326  | \$ 19,498,251  | \$ 19,792,819  | \$ 20,152,175  | \$ 20,073,457  | \$ 1,583,502   | 8.6%    | \$ -78,718     | -0.4%  |
|                                   | Revenues ***                           | \$ 16,011,425  | \$ 14,307,029  | \$ 15,839,699  | \$ 15,401,049  | \$ 16,743,980  | \$ 17,080,710  | \$ 1,069,285   | 6.7%    | \$ 336,730     | 2.0%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 3,284,202   | \$ 4,288,959   | \$ 4,525,879   | \$ 5,252,705   | \$ 4,243,933   | \$ 3,813,684   | \$ 529,482     | 16.1%   | \$ -430,249    | -10.1% |
|                                   | Tax Rate                               | \$ 7.64        | \$ 9.83        | \$ 10.27       | \$ 11.71       | \$ 9.38        | \$ 9.18        | \$ 1.54        | 20.2%   | \$ -0.20       | -2.1%  |
| <b>County *</b>                   |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 1,293,249   | \$ 1,405,701   | \$ 1,380,841   | \$ 1,584,264   | \$ 1,455,466   | \$ 1,305,955   | \$ 12,706      | 1.0%    | \$ -149,511    | -10.3% |
|                                   | Revenues ***                           | \$ 77,971      | \$ 77,971      | \$ 77,971      | \$ 77,971      | \$ 0           | \$ 0           | \$ -77,971     | -100.0% | \$ 0           | -      |
|                                   | Net Appropriation (Raised by taxes)    | \$ 1,215,278   | \$ 1,327,730   | \$ 1,302,870   | \$ 1,506,293   | \$ 1,455,466   | \$ 1,305,955   | \$ 90,677      | 7.5%    | \$ -149,511    | -10.3% |
|                                   | Local County Tax Rate                  | \$ 2.71        | \$ 2.93        | \$ 2.82        | \$ 3.21        | \$ 3.03        | \$ 2.93        | \$ 0.22        | 8.1%    | \$ -0.10       | -3.3%  |
| <b>Total *</b>                    |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 37,981,273  | \$ 41,994,682  | \$ 36,874,176  | \$ 49,973,513  | \$ 37,475,836  | \$ 37,743,719  | \$ -237,554    | -0.6%   | \$ 267,883     | 0.7%   |
|                                   | Revenues ***                           | \$ 25,860,872  | \$ 29,793,254  | \$ 24,079,717  | \$ 37,087,853  | \$ 24,241,060  | \$ 24,700,716  | \$ -1,160,156  | -4.5%   | \$ 459,656     | 1.9%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 12,926,073  | \$ 13,072,090  | \$ 13,661,786  | \$ 13,746,595  | \$ 14,070,514  | \$ 13,863,940  | \$ 937,867     | 7.3%    | \$ -206,574    | -1.5%  |
|                                   | Total Local Tax Rate                   | \$ 29.13       | \$ 29.24       | \$ 30.07       | \$ 29.82       | \$ 29.82       | \$ 31.70       | \$ 2.57        | 8.8%    | \$ 1.88        | 6.3%   |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 30.66       | \$ 29.84       | \$ 31.93       | \$ 33.56       | \$ 41.10       | \$ 37.05       | \$ 6.39        | 20.8%   | \$ -4.06       | -9.9%  |
| <b>Property Valuations *</b>      |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Net assessed w/ utilities              | \$ 448,686,837 | \$ 452,584,397 | \$ 461,392,086 | \$ 468,919,442 | \$ 480,754,987 | \$ 446,261,457 | \$ -2,425,380  | -0.5%   | \$ -34,493,530 | -7.2%  |
|                                   | Net assessed w/o utilities             | \$ 380,680,337 | \$ 381,760,997 | \$ 370,676,286 | \$ 367,815,842 | \$ 364,772,587 | \$ 331,869,657 | \$ -48,810,680 | -12.8%  | \$ -32,902,930 | -9.0%  |
|                                   | Equalized w/o utilities                | \$ 283,687,213 | \$ 346,187,868 | \$ 387,199,639 | \$ 402,306,062 | \$ 391,446,520 | \$ 374,857,206 | \$ 91,169,993  | 32.1%   | \$ -16,589,314 | -4.2%  |

**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 0.71% change in tax rate or a \$0.22 change in tax rate per \$1,000            |
| A 1% change in the tax rate                        | = | a \$141,465 change in Appropriation or Revenue                                   |
| A \$1 change in the tax rate                       | = | a \$446,261 change in Appropriation or Revenue or a 3.15% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Berlin</b>  |              |              |                          |  |  |                                   |                                   |                          |  |  |
|--|--------------|--------------|--------------------------|--|--|-----------------------------------|-----------------------------------|--------------------------|--|--|
| <i>Current Dollar Amounts</i>                              |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>         |              |              |                          |  |  |                                   |                                   |                          |  |  |
| 1 General Government                                       | \$1,235,488  | \$1,719,518  | \$1,867,142              | 5.7%   | 2.8%   | \$150                             | \$180                             | \$186                    | 3.1%   | 1.0%   |
| 2 Police   | \$1,442,012  | \$2,560,050  | \$2,734,837              | 10.0%  | 2.2%   | \$175                             | \$269                             | \$272                    | 7.4%   | 0.4%   |
| 3 Fire/Ambulance   | \$1,480,526  | \$1,932,470  | \$2,162,495              | 4.5%   | 3.8%   | \$180                             | \$203                             | \$215                    | 2.0%   | 2.0%   |
| 4 Highways & Streets                                       | \$1,927,905  | \$1,994,423  | \$2,051,015              | 0.6%   | 0.9%   | \$234                             | \$209                             | \$204                    | -1.9%  | -0.8%  |
| 5 Sanitation   | \$611,120    | \$934,128    | \$955,287                | 7.3%   | 0.7%   | \$74                              | \$98                              | \$95                     | 4.7%   | -1.0%  |
| 6 Water Distribution & Treatment                           | \$0          | \$0          | \$0                      |  |  | \$0                               | \$0                               | \$0                      |  |  |
| 7 Health & Welfare   | \$581,364    | \$693,452    | \$655,941                | 3.0%   | -1.8%  | \$71                              | \$73                              | \$65                     | 0.5%   | -3.6%  |
| 8 Culture & Recreation                                     | \$427,140    | \$579,733    | \$604,253                | 5.2%   | 1.4%   | \$52                              | \$61                              | \$60                     | 2.7%   | -0.4%  |
| 9 Conservation/Economic Development & Housing              | \$0          | \$63,266     | \$41,696                 |  |  | \$0                               | \$7                               | \$4                      |  |  |
| 10 Debt Service  | \$2,595,352  | \$1,773,834  | \$1,933,696              | -6.1%  | 2.9%   | \$315                             | \$186                             | \$192                    | -8.4%  | 1.1%   |
| 11 Capital Outlay  | \$888,804    | \$1,073,664  | \$534,000                | 3.2%   | -20.8%   | \$108                             | \$113                             | \$53                     | 0.7%   | -22.2%   |
| 12 Schools (Local)   | \$10,221,001 | \$18,630,924 | \$19,252,520             | 10.5%  | 1.1%   | \$1,242                           | \$1,955                           | \$1,915                  | 7.8%   | -0.7%  |
| 13 Schools (State)   | \$1,815,890  | \$867,327    | \$820,937                | -11.6%   | -1.8%  | \$221                             | \$91                              | \$82                     | -13.7%   | -3.5%  |
| 14 County  | \$1,186,594  | \$1,302,870  | \$1,305,955              | 1.6%   | 0.1%   | \$144                             | \$137                             | \$130                    | -0.9%  | -1.7%  |
| 15 Total of all categories (incl operating transfers)      | \$26,074,451 | \$36,600,337 | \$37,553,013             | 5.8%   | 0.9%   | \$3,169                           | \$3,840                           | \$3,736                  | 3.3%   | -0.9%  |
| <b>Berlin</b>  |              |              |                          |  |  |                                   |                                   |                          |  |  |
| <i>Current Dollar Amounts</i>                              |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |              |              |                          |  |  |                                   |                                   |                          |  |  |
| 16 Local Property Tax Receipts                             | \$12,343,260 | \$13,661,786 | \$13,863,940             | 1.7%   | 0.5%   | \$1,500                           | \$1,433                           | \$1,379                  | -0.8%  | -1.3%  |
| 17 Municipal Property Tax                                  | \$6,397,355  | \$7,833,037  | \$8,744,301              | 3.4%   | 3.7%   | \$777                             | \$822                             | \$870                    | 0.9%   | 1.9%   |
| 18 Schools (Local) Property Tax                            | \$2,943,421  | \$3,658,552  | \$2,992,747              | 3.7%   | -6.5%  | \$358                             | \$384                             | \$298                    | 1.2%   | -8.1%  |
| 19 Schools (State) Property Tax                            | \$1,815,890  | \$867,327    | \$820,937                | -11.6%   | -1.8%  | \$221                             | \$91                              | \$82                     | -13.7%   | -3.5%  |
| 20 County Property Tax                                     | \$1,186,594  | \$1,302,870  | \$1,305,955              | 1.6%   | 0.1%   | \$144                             | \$137                             | \$130                    | -0.9%  | -1.7%  |
| 21 Licensing and Fees Receipts                             | \$1,273,217  | \$1,254,300  | \$1,121,400              | -0.2%  | -3.7%  | \$155                             | \$132                             | \$112                    | -2.7%  | -5.4%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$3,243,480  | \$7,202,364  | \$7,137,878              | 14.2%  | -0.3%  | \$394                             | \$756                             | \$710                    | 11.5%  | -2.0%  |
| 23 Total of locally raised funds                           | \$16,859,957 | \$22,118,450 | \$22,123,218             | 4.6%   | 0.0%   | \$2,049                           | \$2,321                           | \$2,201                  | 2.1%   | -1.7%  |
| 24 State contribution to Municipal                         | \$1,112,334  | \$996,145    | \$742,264                | -1.8%  | -9.3%  | \$135                             | \$105                             | \$74                     | -4.2%  | -10.9%   |
| 25 State contribution to Schools                           | \$4,991,301  | \$9,466,578  | \$10,756,851             | 11.3%  | 4.4%   | \$607                             | \$993                             | \$1,070                  | 8.6%   | 2.5%   |
| 26 Federal and Other Gov't Contributions                   | \$0          | \$0          | \$0                      |  |  | \$0                               | \$0                               | \$0                      |  |  |
| 27 Total of all categories (incl operating transfers)      | \$26,074,451 | \$36,600,337 | \$37,553,013             | 5.8%   | 0.9%   | \$3,169                           | \$3,840                           | \$3,736                  | 3.3%   | -0.9%  |
| <b>Berlin</b>  |              |              |                          |  |  |                                   |                                   |                          |  |  |
| <i>Number of People</i>                                    |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   | <i>01 to 07 07 to 10</i>          |                          |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| 28 Resident Population                                     | 10,436       | 10,109       | 10,051                   | -0.5%  | -0.2%  |                                   |                                   |                          |  |  |
| 29 Northeast Consumer Price Index                          | 184.4        | 220.5        | 233.9                    | 3.0%   | 2.0%   |                                   |                                   |                          |  |  |



**CLAREMONT**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005           | 2006           | 2007           | 2008           | 2009           | 2010           | 5 Year Change  |         | 1 Year Change  |       |
|-----------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|----------------|-------|
| <b>Municipal *</b>                |  |                |                |                |                |                |                |                |         |                |       |
|                                   | Gross Appropriation **                 | \$ 23,928,151  | \$ 23,787,694  | \$ 26,323,521  | \$ 21,678,873  | \$ 20,513,716  | \$ 21,539,025  | \$ -2,389,126  | -10.0%  | \$ 1,025,309   | 5.0%  |
|                                   | Revenues ***                           | \$ 15,854,213  | \$ 14,583,412  | \$ 17,004,027  | \$ 12,269,878  | \$ 11,317,247  | \$ 12,234,978  | \$ -3,619,235  | -22.8%  | \$ 917,731     | 8.1%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 8,073,938   | \$ 9,204,282   | \$ 9,319,494   | \$ 9,408,995   | \$ 9,196,469   | \$ 9,304,047   | \$ 1,230,109   | 15.2%   | \$ 107,578     | 1.2%  |
|                                   | Local Municipal Tax Rate               | \$ 13.97       | \$ 12.64       | \$ 12.94       | \$ 12.93       | \$ 11.86       | \$ 11.94       | \$ -2.03       | -14.5%  | \$ 0.08        | 0.7%  |
| <b>Local School *</b>             |  |                |                |                |                |                |                |                |         |                |       |
|                                   | Gross Appropriation **                 | \$ 24,663,078  | \$ 27,105,692  | \$ 28,968,073  | \$ 28,612,729  | \$ 29,935,065  | \$ 31,289,869  | \$ 6,626,791   | 26.9%   | \$ 1,354,804   | 4.5%  |
|                                   | Revenues ***                           | \$ 14,087,597  | \$ 14,979,057  | \$ 16,418,981  | \$ 16,515,701  | \$ 17,813,893  | \$ 18,490,725  | \$ 4,403,128   | 31.3%   | \$ 676,832     | 3.8%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 8,880,368   | \$ 10,464,557  | \$ 10,754,372  | \$ 10,254,143  | \$ 10,263,095  | \$ 10,952,934  | \$ 2,072,566   | 23.3%   | \$ 689,839     | 6.7%  |
|                                   | Local School Tax Rate                  | \$ 15.36       | \$ 14.37       | \$ 14.94       | \$ 14.09       | \$ 13.22       | \$ 14.06       | \$ -1.30       | -8.5%   | \$ 0.84        | 6.4%  |
| <b>State School *</b>             |  |                |                |                |                |                |                |                |         |                |       |
|                                   | Gross Appropriation **                 |                |                |                |                |                |                |                |         |                |       |
|                                   | Revenues ***                           | \$ 1,695,113   | \$ 1,662,078   | \$ 1,794,720   | \$ 1,842,885   | \$ 1,858,077   | \$ 1,846,210   | \$ 151,097     | 8.9%    | \$ -11,867     | -0.6% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 1,695,113   | \$ 1,662,078   | \$ 1,794,720   | \$ 1,842,885   | \$ 1,858,077   | \$ 1,846,210   | \$ 151,097     | 8.9%    | \$ -11,867     | -0.6% |
|                                   | Equalized State School Tax Rate        | \$ 3.09        | \$ 2.38        | \$ 2.54        | \$ 2.58        | \$ 2.44        | \$ 2.42        | \$ -0.67       | -21.7%  | \$ -0.02       | -0.8% |
| <b>Adequate Education Grant *</b> |  |                |                |                |                |                |                |                |         |                |       |
|                                   |  | \$ 9,507,039   | \$ 9,507,039   | \$ 10,863,620  | \$ 10,863,620  | \$ 12,493,163  | \$ 12,493,163  | \$ 2,986,124   | 31.4%   | \$ 0           | 0.0%  |
| <b>Total School *</b>             |  |                |                |                |                |                |                |                |         |                |       |
|                                   | Gross Appropriation **                 | \$ 24,663,078  | \$ 27,105,692  | \$ 28,968,073  | \$ 28,612,729  | \$ 29,935,065  | \$ 31,289,869  | \$ 6,626,791   | 26.9%   | \$ 1,354,804   | 4.5%  |
|                                   | Revenues ***                           | \$ 15,782,710  | \$ 16,641,135  | \$ 18,213,701  | \$ 18,358,586  | \$ 19,671,970  | \$ 20,336,935  | \$ 4,554,225   | 28.9%   | \$ 664,965     | 3.4%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 10,575,481  | \$ 12,126,635  | \$ 12,549,092  | \$ 12,097,028  | \$ 12,121,172  | \$ 12,799,144  | \$ 2,223,663   | 21.0%   | \$ 677,972     | 5.6%  |
|                                   | Tax Rate                               | \$ 18.45       | \$ 16.75       | \$ 17.48       | \$ 16.67       | \$ 15.66       | \$ 16.48       | \$ -1.97       | -10.7%  | \$ 0.82        | 5.2%  |
| <b>County *</b>                   |  |                |                |                |                |                |                |                |         |                |       |
|                                   | Gross Appropriation **                 | \$ 1,626,024   | \$ 1,639,969   | \$ 1,834,765   | \$ 2,227,178   | \$ 2,276,298   | \$ 2,277,623   | \$ 651,599     | 40.1%   | \$ 1,325       | 0.1%  |
|                                   | Revenues ***                           | \$ 48,223      | \$ 48,223      | \$ 48,223      | \$ 48,223      | \$ 0           | \$ 0           | \$ -48,223     | -100.0% | \$ 0           | -     |
|                                   | Net Appropriation (Raised by taxes)    | \$ 1,577,801   | \$ 1,591,746   | \$ 1,786,542   | \$ 2,178,955   | \$ 2,276,298   | \$ 2,277,623   | \$ 699,822     | 44.4%   | \$ 1,325       | 0.1%  |
|                                   | Local County Tax Rate                  | \$ 2.73        | \$ 2.19        | \$ 2.48        | \$ 2.99        | \$ 2.93        | \$ 2.92        | \$ 0.19        | 7.0%    | \$ -0.01       | -0.3% |
| <b>Total *</b>                    |  |                |                |                |                |                |                |                |         |                |       |
|                                   | Gross Appropriation **                 | \$ 50,217,253  | \$ 52,533,355  | \$ 57,126,359  | \$ 52,518,780  | \$ 52,725,079  | \$ 55,106,517  | \$ 4,889,264   | 9.7%    | \$ 2,381,438   | 4.5%  |
|                                   | Revenues ***                           | \$ 31,685,146  | \$ 31,272,770  | \$ 35,265,951  | \$ 30,676,687  | \$ 30,989,217  | \$ 32,571,913  | \$ 886,767     | 2.8%    | \$ 1,582,696   | 5.1%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 20,227,220  | \$ 22,922,663  | \$ 23,655,128  | \$ 23,684,978  | \$ 23,593,939  | \$ 24,380,814  | \$ 4,153,594   | 20.5%   | \$ 786,875     | 3.3%  |
|                                   | Total Local Tax Rate                   | \$ 35.15       | \$ 31.58       | \$ 32.90       | \$ 32.59       | \$ 30.45       | \$ 31.34       | \$ -3.81       | -10.8%  | \$ 0.89        | 2.9%  |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 24.93       | \$ 26.12       | \$ 26.84       | \$ 27.59       | \$ 28.57       | \$ 31.37       | \$ 6.44        | 25.8%   | \$ 2.80        | 9.8%  |
| <b>Property Valuations *</b>      |  |                |                |                |                |                |                |                |         |                |       |
|                                   | Net assessed w/ utilities              | \$ 577,974,044 | \$ 728,016,508 | \$ 720,073,228 | \$ 727,926,903 | \$ 776,055,889 | \$ 779,099,439 | \$ 201,125,395 | 34.8%   | \$ 3,043,550   | 0.4%  |
|                                   | Net assessed w/o utilities             | \$ 549,311,744 | \$ 699,403,608 | \$ 706,182,828 | \$ 713,136,503 | \$ 760,906,989 | \$ 764,156,739 | \$ 214,844,995 | 39.1%   | \$ 3,249,750   | 0.4%  |
|                                   | Equalized w/o utilities                | \$ 596,870,719 | \$ 660,865,982 | \$ 801,214,392 | \$ 861,161,142 | \$ 870,293,909 | \$ 843,018,060 | \$ 246,147,341 | 41.2%   | \$ -27,275,849 | -3.1% |

**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 0.41% change in tax rate or a \$0.13 change in tax rate per \$1,000            |
| A 1% change in the tax rate                        | = | a \$244,170 change in Appropriation or Revenue                                   |
| A \$1 change in the tax rate                       | = | a \$779,099 change in Appropriation or Revenue or a 3.19% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Claremont</b>                                      |              |              |   |  |  |                                   |                                   |             |  |  |
|---|--------------|--------------|---|--|--|-----------------------------------|-----------------------------------|-------------|--|--|
| <i>Current Dollar Amounts</i>                         |              |              | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|   | <u>2001</u>  | <u>2007</u>  | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>    |              |              |   |  |  |                                   |                                   |             |  |  |
| 1 General Government                                  | \$2,881,394  | \$3,183,428  | \$3,092,935   | 1.7%   | -1.0%  | \$278                             | \$258                             | \$232       | -1.2%  | -3.5%  |
| 2 Police  | \$1,185,231  | \$1,955,233  | \$1,969,079   | 8.7%   | 0.2%   | \$114                             | \$158                             | \$147       | 5.6%   | -2.3%  |
| 3 Fire/Ambulance                                      | \$1,268,705  | \$1,903,908  | \$1,866,702   | 7.0%   | -0.7%  | \$122                             | \$154                             | \$140       | 3.9%   | -3.2%  |
| 4 Highways & Streets                                  | \$1,223,210  | \$3,028,665  | \$3,534,753   | 16.3%  | 5.3%   | \$118                             | \$245                             | \$265       | 13.0%  | 2.6%   |
| 5 Sanitation  | \$2,406,078  | \$207,327    | \$1,954,473   | -33.5%   | 111.2%   | \$232                             | \$17                              | \$146       | -35.4%   | 105.8%   |
| 6 Water Distribution & Treatment                      | \$898,918    | \$0          | \$1,714,339   |  |  | \$87                              | \$0                               | \$128       |  |  |
| 7 Health & Welfare                                    | \$208,957    | \$352,141    | \$1,383,840   | 9.1%   | 57.8%  | \$20                              | \$29                              | \$104       | 6.0%   | 53.7%  |
| 8 Culture & Recreation                                | \$925,033    | \$1,411,921  | \$447,979   | 7.3%   | -31.8%   | \$89                              | \$114                             | \$34        | 4.2%   | -33.6%   |
| 9 Conservation/Economic Development & Housing         | \$185,181    | \$14,700     | \$0   | -34.4%   | -100.0%  | \$18                              | \$1                               | \$0         | -36.3%   | -100.0%  |
| 10 Debt Service                                       | \$1,003,129  | \$1,250,256  | \$1,177,188   | 3.7%   | -2.0%  | \$97                              | \$101                             | \$88        | 0.8%   | -4.5%  |
| 11 Capital Outlay                                     | \$1,356,963  | \$1,344,409  | \$1,472,867   | -0.2%  | 3.1%   | \$131                             | \$109                             | \$110       | -3.0%  | 0.4%   |
| 12 Schools (Local)                                    | \$18,124,591 | \$27,173,353 | \$29,443,659  | 7.0%   | 2.7%   | \$1,747                           | \$2,200                           | \$2,205     | 3.9%   | 0.1%   |
| 13 Schools (State)                                    | \$2,951,957  | \$1,794,720  | \$1,846,210   | -8.0%  | 0.9%   | \$284                             | \$145                             | \$138       | -10.6%   | -1.7%  |
| 14 County   | \$2,149,573  | \$1,786,542  | \$2,277,623   | -3.0%  | 8.4%   | \$207                             | \$145                             | \$171       | -5.8%  | 5.6%   |
| 15 Total of all categories (incl operating transfers) | \$36,979,874 | \$56,659,446 | \$54,415,812  | 7.4%   | -1.3%  | \$3,564                           | \$4,588                           | \$4,075     | 4.3%   | -3.9%  |

| <b>Claremont</b>   |              |              |   |  |  |                                   |                                   |             |  |  |
|--|--------------|--------------|---|--|--|-----------------------------------|-----------------------------------|-------------|--|--|
| <i>Current Dollar Amounts</i>                              |              |              | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |              |              |   |  |  |                                   |                                   |             |  |  |
| 16 Local Property Tax Receipts                             | \$18,014,061 | \$23,655,128 | \$24,380,814  | 4.6%   | 1.0%   | \$1,736                           | \$1,916                           | \$1,826     | 1.7%   | -1.6%  |
| 17 Municipal Property Tax                                  | \$6,309,355  | \$9,319,494  | \$9,304,047   | 6.7%   | -0.1%  | \$608                             | \$755                             | \$697       | 3.7%   | -2.6%  |
| 18 Schools (Local) Property Tax                            | \$6,603,176  | \$10,754,372 | \$10,952,934  | 8.5%   | 0.6%   | \$636                             | \$871                             | \$820       | 5.4%   | -2.0%  |
| 19 Schools (State) Property Tax                            | \$2,951,957  | \$1,794,720  | \$1,846,210   | -8.0%  | 0.9%   | \$284                             | \$145                             | \$138       | -10.6%   | -1.7%  |
| 20 County Property Tax                                     | \$2,149,573  | \$1,786,542  | \$2,277,623   | -3.0%  | 8.4%   | \$207                             | \$145                             | \$171       | -5.8%  | 5.6%   |
| 21 Licensing and Fees Receipts                             | \$1,474,900  | \$1,977,251  | \$1,851,600   | 5.0%   | -2.2%  | \$142                             | \$160                             | \$139       | 2.0%   | -4.7%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$6,153,824  | \$8,257,944  | \$8,588,359   | 5.0%   | 1.3%   | \$593                             | \$669                             | \$643       | 2.0%   | -1.3%  |
| 23 Total of locally raised funds                           | \$25,642,785 | \$33,890,323 | \$34,820,773  | 4.8%   | 0.9%   | \$2,471                           | \$2,744                           | \$2,607     | 1.8%   | -1.7%  |
| 24 State contribution to Municipal                         | \$1,094,025  | \$1,232,406  | \$1,063,200   | 2.0%   | -4.8%  | \$105                             | \$100                             | \$80        | -0.9%  | -7.3%  |
| 25 State contribution to Schools                           | \$7,440,187  | \$10,863,620 | \$12,493,163  | 6.5%   | 4.8%   | \$717                             | \$880                             | \$935       | 3.5%   | 2.1%   |
| 26 Federal and Other Gov't Contributions                   | \$0          | \$100        | \$417,100   |  |  | \$0                               | \$0                               | \$31        |  |  |
| 27 Total of all categories (incl operating transfers)      | \$36,979,874 | \$56,659,446 | \$54,415,812  | 7.4%   | -1.3%  | \$3,564                           | \$4,588                           | \$4,075     | 4.3%   | -3.9%  |

| <b>Claremont</b>                  |             |             |   |  |  |  |  |  |  |  |
|-----------------------------------|-------------|-------------|---|--|--|--|--|--|--|--|
| <i>Number of People</i>           |             |             | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |  |  |  |  |  |
|                                   | <u>2001</u> | <u>2007</u> | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |  |  |  |  |  |
| 28 Resident Population            | 13,160      | 13,097      | 13,355  | -0.1%  | 0.7%   |  |  |  |  |  |
| 29 Northeast Consumer Price Index | 184.4       | 220.5       | 233.9   | 3.0%   | 2.0%   |  |  |  |  |  |

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

| Account No.                       | Description                            | 2005             | 2006             | 2007             | 2008             | 2009             | 2010             | 5 Year Change  |         | 1 Year Change   |       |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|---------|-----------------|-------|
| <b>Municipal *</b>                |  |                  |                  |                  |                  |                  |                  |                |         |                 |       |
|                                   | Gross Appropriation **                 | \$ 66,867,917    | \$ 70,871,927    | \$ 73,245,908    | \$ 73,834,854    | \$ 70,532,246    | \$ 71,704,739    | \$ 4,836,822   | 7.2%    | \$ 1,172,493    | 1.7%  |
|                                   | Revenues ***                           | \$ 42,401,603    | \$ 45,100,413    | \$ 45,759,690    | \$ 44,400,896    | \$ 40,183,249    | \$ 40,301,800    | \$ -2,099,803  | -5.0%   | \$ 118,551      | 0.3%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 24,466,314    | \$ 25,771,514    | \$ 27,486,218    | \$ 29,433,958    | \$ 30,348,997    | \$ 31,402,939    | \$ 6,936,625   | 28.4%   | \$ 1,053,942    | 3.5%  |
|                                   | Local Municipal Tax Rate               | \$ 6.57          | \$ 6.28          | \$ 6.55          | \$ 6.84          | \$ 7.49          | \$ 8.19          | \$ 1.62        | 24.7%   | \$ 0.70         | 9.3%  |
| <b>Local School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                 |       |
|                                   | Gross Appropriation **                 | \$ 60,548,254    | \$ 66,575,527    | \$ 68,263,472    | \$ 69,840,146    | \$ 73,058,915    | \$ 70,538,315    | \$ 9,990,061   | 16.5%   | \$ -2,520,600   | -3.5% |
|                                   | Revenues ***                           | \$ 23,343,139    | \$ 25,961,787    | \$ 27,085,089    | \$ 26,719,801    | \$ 31,201,878    | \$ 28,682,217    | \$ 5,339,078   | 22.9%   | \$ -2,519,661   | -8.1% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 29,008,425    | \$ 32,368,913    | \$ 33,229,020    | \$ 34,985,119    | \$ 33,446,849    | \$ 33,386,542    | \$ 4,378,117   | 15.1%   | \$ -60,307      | -0.2% |
|                                   | Local School Tax Rate                  | \$ 8.61          | \$ 8.72          | \$ 8.75          | \$ 9.01          | \$ 9.14          | \$ 9.65          | \$ 1.04        | 12.1%   | \$ 0.51         | 5.6%  |
| <b>State School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                 |       |
|                                   | Gross Appropriation **                 |                  |                  |                  |                  |                  |                  |                |         |                 |       |
|                                   | Revenues ***                           | \$ 8,196,690     | \$ 8,244,827     | \$ 7,949,363     | \$ 8,135,226     | \$ 8,410,188     | \$ 8,469,556     | \$ 272,866     | 3.3%    | \$ 59,368       | 0.7%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 8,196,690     | \$ 8,244,827     | \$ 7,949,363     | \$ 8,135,226     | \$ 8,410,188     | \$ 8,469,556     | \$ 272,866     | 3.3%    | \$ 59,368       | 0.7%  |
|                                   | Equalized State School Tax Rate        | \$ 2.48          | \$ 2.26          | \$ 2.13          | \$ 2.14          | \$ 2.35          | \$ 2.51          | \$ 0.03        | 1.2%    | \$ 0.16         | 6.8%  |
| <b>Adequate Education Grant *</b> |  |                  |                  |                  |                  |                  |                  |                |         |                 |       |
|                                   |  | \$ 10,893,596    | \$ 10,893,596    | \$ 11,438,276    | \$ 11,438,276    | \$ 13,154,017    | \$ 13,154,017    | \$ 2,260,421   | 20.7%   | \$ 0            | 0.0%  |
| <b>Total School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                 |       |
|                                   | Gross Appropriation **                 | \$ 60,548,254    | \$ 66,575,527    | \$ 68,263,472    | \$ 69,840,146    | \$ 73,058,915    | \$ 70,538,315    | \$ 9,990,061   | 16.5%   | \$ -2,520,600   | -3.5% |
|                                   | Revenues ***                           | \$ 31,539,829    | \$ 34,206,614    | \$ 35,034,452    | \$ 34,855,027    | \$ 39,612,066    | \$ 37,151,773    | \$ 5,611,944   | 17.8%   | \$ -2,460,293   | -6.2% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 37,205,115    | \$ 40,613,740    | \$ 41,178,383    | \$ 43,120,345    | \$ 41,857,037    | \$ 41,856,098    | \$ 4,650,983   | 12.5%   | \$ -939         | 0.0%  |
|                                   | Tax Rate                               | \$ 11.09         | \$ 10.98         | \$ 10.88         | \$ 11.15         | \$ 11.49         | \$ 12.16         | \$ 1.07        | 9.6%    | \$ 0.67         | 5.8%  |
| <b>County *</b>                   |  |                  |                  |                  |                  |                  |                  |                |         |                 |       |
|                                   | Gross Appropriation **                 | \$ 7,951,097     | \$ 8,124,027     | \$ 9,290,535     | \$ 10,847,070    | \$ 10,908,577    | \$ 10,757,075    | \$ 2,805,978   | 35.3%   | \$ -151,502     | -1.4% |
|                                   | Revenues ***                           | \$ 75,156        | \$ 75,156        | \$ 75,156        | \$ 75,156        | \$ 0             | \$ 0             | \$ -75,156     | -100.0% | \$ 0            | -     |
|                                   | Net Appropriation (Raised by taxes)    | \$ 7,875,941     | \$ 8,048,871     | \$ 9,215,379     | \$ 10,771,914    | \$ 10,908,577    | \$ 10,757,075    | \$ 2,881,134   | 36.6%   | \$ -151,502     | -1.4% |
|                                   | Local County Tax Rate                  | \$ 2.11          | \$ 1.96          | \$ 2.20          | \$ 2.50          | \$ 2.69          | \$ 2.81          | \$ 0.70        | 33.2%   | \$ 0.12         | 4.5%  |
| <b>Total *</b>                    |  |                  |                  |                  |                  |                  |                  |                |         |                 |       |
|                                   | Gross Appropriation **                 | \$ 135,367,268   | \$ 145,571,481   | \$ 150,799,915   | \$ 154,522,070   | \$ 154,499,738   | \$ 153,000,129   | \$ 17,632,861  | 13.0%   | \$ -1,499,609   | -1.0% |
|                                   | Revenues ***                           | \$ 74,016,588    | \$ 79,382,183    | \$ 80,869,298    | \$ 79,331,079    | \$ 79,795,315    | \$ 77,453,573    | \$ 3,436,985   | 4.6%    | \$ -2,341,742   | -2.9% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 69,547,370    | \$ 74,434,125    | \$ 77,879,980    | \$ 83,326,217    | \$ 83,114,611    | \$ 84,016,112    | \$ 14,468,742  | 20.8%   | \$ 901,501      | 1.1%  |
|                                   | Total Local Tax Rate                   | \$ 19.77         | \$ 19.22         | \$ 19.63         | \$ 20.49         | \$ 21.67         | \$ 23.16         | \$ 3.39        | 17.1%   | \$ 1.49         | 6.9%  |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 18.59         | \$ 18.55         | \$ 18.77         | \$ 20.42         | \$ 21.87         | \$ 23.09         | \$ 4.50        | 24.2%   | \$ 1.22         | 5.6%  |
| <b>Property Valuations *</b>      |  |                  |                  |                  |                  |                  |                  |                |         |                 |       |
|                                   | Net assessed w/ utilities              | \$ 3,725,790,852 | \$ 4,105,426,614 | \$ 4,195,794,008 | \$ 4,304,933,742 | \$ 4,053,531,970 | \$ 3,834,974,167 | \$ 109,183,315 | 2.9%    | \$ -218,557,803 | -5.4% |
|                                   | Net assessed w/o utilities             | \$ 3,303,038,156 | \$ 3,641,295,522 | \$ 3,723,783,888 | \$ 3,801,748,566 | \$ 3,574,849,713 | \$ 3,372,826,091 | \$ 69,787,935  | 2.1%    | \$ -202,023,622 | -5.7% |
|                                   | Equalized w/o utilities                | \$ 2,886,158,349 | \$ 3,278,261,200 | \$ 3,884,446,915 | \$ 3,801,507,660 | \$ 3,939,198,009 | \$ 3,867,377,226 | \$ 981,218,877 | 34.0%   | \$ -71,820,783  | -1.8% |

**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 0.11% change in tax rate or a \$0.03 change in tax rate per \$1,000              |
| A 1% change in the tax rate                        | = | a \$888,180 change in Appropriation or Revenue                                     |
| A \$1 change in the tax rate                       | = | a \$3,834,974 change in Appropriation or Revenue or a 4.32% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Concord</b>   |               |               |   |  |  |                                   |                                   |             |  |  |
|--|---------------|---------------|---|--|--|-----------------------------------|-----------------------------------|-------------|--|--|
| <i>Current Dollar Amounts</i>                              |               |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>         |               |               |   |  |  |                                   |                                   |             |  |  |
| 1 General Government                                       | \$6,817,102   | \$8,718,799   | \$9,544,107   | 4.2%   | 3.1%   | \$211                             | \$218                             | \$224       | 0.5%   | 0.8%   |
| 2 Police   | \$5,791,954   | \$8,317,167   | \$9,561,010   | 6.2%   | 4.8%   | \$179                             | \$208                             | \$224       | 2.5%   | 2.5%   |
| 3 Fire/Ambulance   | \$6,640,545   | \$10,284,420  | \$10,899,920  | 7.6%   | 2.0%   | \$206                             | \$257                             | \$255       | 3.8%   | -0.3%  |
| 4 Highways & Streets                                       | \$4,636,399   | \$7,028,734   | \$6,994,005   | 7.2%   | -0.2%  | \$144                             | \$176                             | \$164       | 3.4%   | -2.3%  |
| 5 Sanitation   | \$8,216,550   | \$10,406,017  | \$11,208,065  | 4.0%   | 2.5%   | \$254                             | \$260                             | \$263       | 0.4%   | 0.3%   |
| 6 Water Distribution & Treatment                           | \$4,627,180   | \$5,472,111   | \$5,418,540   | 2.8%   | -0.3%  | \$143                             | \$137                             | \$127       | -0.8%  | -2.5%  |
| 7 Health & Welfare   | \$1,483,720   | \$1,371,080   | \$1,309,525   | -1.3%  | -1.5%  | \$46                              | \$34                              | \$31        | -4.8%  | -3.7%  |
| 8 Culture & Recreation                                     | \$4,208,195   | \$5,079,685   | \$4,898,148   | 3.2%   | -1.2%  | \$130                             | \$127                             | \$115       | -0.4%  | -3.4%  |
| 9 Conservation/Economic Development & Housing              | \$347,850     | \$311,850     | \$251,465   | -1.8%  | -6.9%  | \$11                              | \$8                               | \$6         | -5.2%  | -8.9%  |
| 10 Debt Service  | \$4,227,420   | \$5,885,160   | \$5,161,640   | 5.7%   | -4.3%  | \$131                             | \$147                             | \$121       | 2.0%   | -6.4%  |
| 11 Capital Outlay  | \$5,484,080   | \$4,774,200   | \$2,240,864   | -2.3%  | -22.3%   | \$170                             | \$119                             | \$52        | -5.7%  | -24.0%   |
| 12 Schools (Local)   | \$45,296,002  | \$60,314,109  | \$62,068,759  | 4.9%   | 1.0%   | \$1,403                           | \$1,509                           | \$1,454     | 1.2%   | -1.2%  |
| 13 Schools (State)   | \$11,295,685  | \$7,949,363   | \$8,469,556   | -5.7%  | 2.1%   | \$350                             | \$199                             | \$198       | -9.0%  | -0.1%  |
| 14 County  | \$522,859     | \$9,215,379   | \$10,757,075  | 61.3%  | 5.3%   | \$16                              | \$231                             | \$252       | 55.7%  | 3.0%   |
| 15 Total of all categories (incl operating transfers)      | \$114,547,016 | \$149,914,564 | \$152,298,123   | 4.6%   | 0.5%   | \$3,547                           | \$3,751                           | \$3,567     | 0.9%   | -1.7%  |
| <b>Concord</b>   |               |               |   |  |  |                                   |                                   |             |  |  |
| <i>Current Dollar Amounts</i>                              |               |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |               |               |   |  |  |                                   |                                   |             |  |  |
| 16 Local Property Tax Receipts                             | \$52,470,998  | \$77,879,980  | \$84,016,112  | 6.8%   | 2.6%   | \$1,625                           | \$1,948                           | \$1,968     | 3.1%   | 0.3%   |
| 17 Municipal Property Tax                                  | \$20,326,227  | \$27,486,218  | \$31,402,939  | 5.2%   | 4.5%   | \$629                             | \$688                             | \$736       | 1.5%   | 2.3%   |
| 18 Schools (Local) Property Tax                            | \$20,326,227  | \$33,229,020  | \$33,386,542  | 8.5%   | 0.2%   | \$629                             | \$831                             | \$782       | 4.7%   | -2.0%  |
| 19 Schools (State) Property Tax                            | \$11,295,685  | \$7,949,363   | \$8,469,556   | -5.7%  | 2.1%   | \$350                             | \$199                             | \$198       | -9.0%  | -0.1%  |
| 20 County Property Tax                                     | \$522,859     | \$9,215,379   | \$10,757,075  | 61.3%  | 5.3%   | \$16                              | \$231                             | \$252       | 55.7%  | 3.0%   |
| 21 Licensing and Fees Receipts                             | \$5,810,900   | \$7,220,288   | \$6,537,105   | 3.7%   | -3.3%  | \$180                             | \$181                             | \$153       | 0.1%   | -5.4%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$33,564,601  | \$22,765,436  | \$21,928,541  | -6.3%  | -1.2%  | \$1,039                           | \$570                             | \$514       | -9.5%  | -3.4%  |
| 23 Total of locally raised funds                           | \$91,846,499  | \$107,865,704 | \$112,481,758   | 2.7%   | 1.4%   | \$2,844                           | \$2,699                           | \$2,635     | -0.9%  | -0.8%  |
| 24 State contribution to Municipal                         | \$2,693,785   | \$2,984,226   | \$2,951,293   | 1.7%   | -0.4%  | \$83                              | \$75                              | \$69        | -1.8%  | -2.5%  |
| 25 State contribution to Schools                           | \$11,952,483  | \$11,438,276  | \$13,154,017  | -0.7%  | 4.8%   | \$370                             | \$286                             | \$308       | -4.2%  | 2.5%   |
| 26 Federal and Other Gov't Contributions                   | \$0           | \$94,500      | \$120,960   |  |  | \$0                               | \$2                               | \$3         |  |  |
| 27 Total of all categories (incl operating transfers)      | \$114,547,016 | \$149,914,564 | \$152,298,123   | 4.6%   | 0.5%   | \$3,547                           | \$3,751                           | \$3,567     | 0.9%   | -1.7%  |
| <b>Concord</b>   |               |               |   |  |  |                                   |                                   |             |  |  |
| <i>Number of People</i>                                    |               |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |                                   |                                   |             |  |  |
| 28 Resident Population                                     | 40,952        | 42,392        | 42,695  | 0.6%   | 0.2%   |                                   |                                   |             |  |  |
| 29 Northeast Consumer Price Index                          | 184.4         | 220.5         | 233.9   | 3.0%   | 2.0%   |                                   |                                   |             |  |  |

**DOVER**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005             | 2006             | 2007             | 2008             | 2009             | 2010             | 5 Year Change  |         | 1 Year Change  |       |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|---------|----------------|-------|
| <b>Municipal *</b>                |  |                  |                  |                  |                  |                  |                  |                |         |                |       |
|                                   | Gross Appropriation **                 | \$ 41,329,300    | \$ 43,983,770    | \$ 46,430,979    | \$ 48,306,676    | \$ 49,053,138    | \$ 51,821,925    | \$ 10,492,625  | 25.4%   | \$ 2,768,787   | 5.6%  |
|                                   | Revenues ***                           | \$ 23,461,063    | \$ 25,405,251    | \$ 25,945,603    | \$ 27,387,375    | \$ 27,012,444    | \$ 28,543,413    | \$ 5,082,350   | 21.7%   | \$ 1,530,969   | 5.7%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 17,868,237    | \$ 18,578,519    | \$ 20,485,376    | \$ 20,919,301    | \$ 22,040,694    | \$ 23,278,512    | \$ 5,410,275   | 30.3%   | \$ 1,237,818   | 5.6%  |
|                                   | Local Municipal Tax Rate               | \$ 7.04          | \$ 6.72          | \$ 7.23          | \$ 7.57          | \$ 8.54          | \$ 8.93          | \$ 1.89        | 26.8%   | \$ 0.39        | 4.6%  |
| <b>Local School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                |       |
|                                   | Gross Appropriation **                 | \$ 41,267,347    | \$ 43,345,586    | \$ 46,926,542    | \$ 49,016,345    | \$ 52,310,571    | \$ 50,759,371    | \$ 9,492,024   | 23.0%   | \$ -1,551,200  | -3.0% |
|                                   | Revenues ***                           | \$ 15,375,872    | \$ 15,949,728    | \$ 17,713,870    | \$ 18,427,898    | \$ 21,238,355    | \$ 19,256,255    | \$ 3,880,383   | 25.2%   | \$ -1,982,100  | -9.3% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 19,413,740    | \$ 20,901,778    | \$ 22,735,976    | \$ 24,296,444    | \$ 24,640,583    | \$ 24,944,661    | \$ 5,530,921   | 28.5%   | \$ 304,078     | 1.2%  |
|                                   | Local School Tax Rate                  | \$ 7.66          | \$ 7.56          | \$ 8.02          | \$ 8.79          | \$ 9.54          | \$ 9.57          | \$ 1.91        | 24.9%   | \$ 0.03        | 0.3%  |
| <b>State School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                |       |
|                                   | Gross Appropriation **                 |                  |                  |                  |                  |                  |                  |                |         |                |       |
|                                   | Revenues ***                           | \$ 6,477,735     | \$ 6,494,080     | \$ 6,476,696     | \$ 6,292,003     | \$ 6,431,633     | \$ 6,558,455     | \$ 80,720      | 1.2%    | \$ 126,822     | 2.0%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 6,477,735     | \$ 6,494,080     | \$ 6,476,696     | \$ 6,292,003     | \$ 6,431,633     | \$ 6,558,455     | \$ 80,720      | 1.2%    | \$ 126,822     | 2.0%  |
|                                   | Equalized State School Tax Rate        | \$ 2.59          | \$ 2.38          | \$ 2.31          | \$ 2.31          | \$ 2.52          | \$ 2.55          | \$ -0.04       | -1.5%   | \$ 0.03        | 1.2%  |
| <b>Adequate Education Grant *</b> |  |                  |                  |                  |                  |                  |                  |                |         |                |       |
|                                   |  | \$ 5,011,629     | \$ 5,011,629     | \$ 5,262,210     | \$ 5,262,210     | \$ 6,051,542     | \$ 6,051,542     | \$ 1,039,913   | 20.7%   | \$ 0           | 0.0%  |
| <b>Total School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                |       |
|                                   | Gross Appropriation **                 | \$ 41,267,347    | \$ 43,345,586    | \$ 46,926,542    | \$ 49,016,345    | \$ 52,310,571    | \$ 50,759,371    | \$ 9,492,024   | 23.0%   | \$ -1,551,200  | -3.0% |
|                                   | Revenues ***                           | \$ 21,853,607    | \$ 22,443,808    | \$ 24,190,566    | \$ 24,719,901    | \$ 27,669,988    | \$ 25,814,710    | \$ 3,961,103   | 18.1%   | \$ -1,855,278  | -6.7% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 25,891,475    | \$ 27,395,858    | \$ 29,212,672    | \$ 30,588,447    | \$ 31,072,216    | \$ 31,503,116    | \$ 5,611,641   | 21.7%   | \$ 430,900     | 1.4%  |
|                                   | Tax Rate                               | \$ 10.25         | \$ 9.94          | \$ 10.33         | \$ 11.10         | \$ 12.06         | \$ 12.12         | \$ 1.87        | 18.2%   | \$ 0.06        | 0.5%  |
| <b>County *</b>                   |  |                  |                  |                  |                  |                  |                  |                |         |                |       |
|                                   | Gross Appropriation **                 | \$ 5,454,815     | \$ 5,750,204     | \$ 5,922,221     | \$ 6,772,323     | \$ 7,030,640     | \$ 7,033,271     | \$ 1,578,456   | 28.9%   | \$ 2,631       | 0.0%  |
|                                   | Revenues ***                           | \$ 50,052        | \$ 50,052        | \$ 50,052        | \$ 50,052        | \$ 0             | \$ 0             | \$ -50,052     | -100.0% | \$ 0           | -     |
|                                   | Net Appropriation (Raised by taxes)    | \$ 5,404,763     | \$ 5,700,152     | \$ 5,872,169     | \$ 6,722,271     | \$ 7,030,640     | \$ 7,033,271     | \$ 1,628,508   | 30.1%   | \$ 2,631       | 0.0%  |
|                                   | Local County Tax Rate                  | \$ 2.13          | \$ 2.06          | \$ 2.07          | \$ 2.43          | \$ 2.72          | \$ 2.70          | \$ 0.57        | 26.8%   | \$ -0.02       | -0.7% |
| <b>Total *</b>                    |  |                  |                  |                  |                  |                  |                  |                |         |                |       |
|                                   | Gross Appropriation **                 | \$ 88,051,462    | \$ 93,079,560    | \$ 99,279,742    | \$ 104,095,344   | \$ 108,394,349   | \$ 109,614,567   | \$ 21,563,105  | 24.5%   | \$ 1,220,218   | 1.1%  |
|                                   | Revenues ***                           | \$ 45,364,722    | \$ 47,899,111    | \$ 50,186,221    | \$ 52,157,328    | \$ 54,682,432    | \$ 54,358,123    | \$ 8,993,401   | 19.8%   | \$ -324,309    | -0.6% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 49,164,475    | \$ 51,674,529    | \$ 55,570,217    | \$ 58,230,019    | \$ 60,143,550    | \$ 61,814,899    | \$ 12,650,424  | 25.7%   | \$ 1,671,349   | 2.8%  |
|                                   | Total Local Tax Rate                   | \$ 19.42         | \$ 18.72         | \$ 19.63         | \$ 21.10         | \$ 23.32         | \$ 23.75         | \$ 4.33        | 22.3%   | \$ 0.43        | 1.8%  |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 16.88         | \$ 17.47         | \$ 18.33         | \$ 19.33         | \$ 21.70         | \$ 22.26         | \$ 5.38        | 31.9%   | \$ 0.56        | 2.6%  |
| <b>Property Valuations *</b>      |  |                  |                  |                  |                  |                  |                  |                |         |                |       |
|                                   | Net assessed w/ utilities              | \$ 2,536,065,070 | \$ 2,764,812,500 | \$ 2,835,069,000 | \$ 2,763,581,550 | \$ 2,582,879,950 | \$ 2,606,535,050 | \$ 70,469,980  | 2.8%    | \$ 23,655,100  | 0.9%  |
|                                   | Net assessed w/o utilities             | \$ 2,502,895,770 | \$ 2,730,038,800 | \$ 2,799,489,900 | \$ 2,728,278,050 | \$ 2,547,479,050 | \$ 2,571,120,050 | \$ 68,224,280  | 2.7%    | \$ 23,641,000  | 0.9%  |
|                                   | Equalized w/o utilities                | \$ 2,280,892,436 | \$ 2,582,139,088 | \$ 2,891,382,252 | \$ 2,940,188,109 | \$ 3,012,474,617 | \$ 2,994,728,197 | \$ 713,835,761 | 31.3%   | \$ -17,746,420 | -0.6% |

**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 0.16% change in tax rate or a \$0.04 change in tax rate per \$1,000              |
| A 1% change in the tax rate                        | = | a \$619,052 change in Appropriation or Revenue                                     |
| A \$1 change in the tax rate                       | = | a \$2,606,535 change in Appropriation or Revenue or a 4.21% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Dover</b>   |              |              |                          |  |  |                                   |                                   |                          |  |  |
|--|--------------|--------------|--------------------------|--|--|-----------------------------------|-----------------------------------|--------------------------|--|--|
| <i>Current Dollar Amounts</i>                              |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>         |              |              |                          |  |  |                                   |                                   |                          |  |  |
| 1 General Government                                       | \$3,612,602  | \$5,778,623  | \$8,350,428              | 8.1%   | 13.1%  | \$167                             | \$213                             | \$278                    | 4.2%   | 9.3%   |
| 2 Police   | \$5,132,457  | \$6,879,985  | \$7,215,199              | 5.0%   | 1.6%   | \$237                             | \$254                             | \$241                    | 1.2%   | -1.7%  |
| 3 Fire/Ambulance   | \$3,655,843  | \$5,468,051  | \$6,042,696              | 6.9%   | 3.4%   | \$169                             | \$202                             | \$202                    | 3.0%   | 0.0%   |
| 4 Highways & Streets                                       | \$3,282,017  | \$4,359,021  | \$4,805,239              | 4.8%   | 3.3%   | \$151                             | \$161                             | \$160                    | 1.0%   | -0.1%  |
| 5 Sanitation   | \$4,635,184  | \$6,631,296  | \$7,021,331              | 6.2%   | 1.9%   | \$214                             | \$244                             | \$234                    | 2.3%   | -1.4%  |
| 6 Water Distribution & Treatment                           | \$2,290,896  | \$3,938,519  | \$4,241,115              | 9.5%   | 2.5%   | \$106                             | \$145                             | \$141                    | 5.4%   | -0.9%  |
| 7 Health & Welfare   | \$508,297    | \$697,239    | \$700,473                | 5.4%   | 0.2%   | \$23                              | \$26                              | \$23                     | 1.5%   | -3.1%  |
| 8 Culture & Recreation                                     | \$2,993,863  | \$4,338,434  | \$4,009,132              | 6.4%   | -2.6%  | \$138                             | \$160                             | \$134                    | 2.5%   | -5.8%  |
| 9 Conservation/Economic Development & Housing              | \$533,964    | \$470,556    | \$511,753                | -2.1%  | 2.8%   | \$25                              | \$17                              | \$17                     | -5.7%  | -0.5%  |
| 10 Debt Service  | \$3,587,234  | \$5,132,330  | \$5,973,187              | 6.2%   | 5.2%   | \$165                             | \$189                             | \$199                    | 2.3%   | 1.7%   |
| 11 Capital Outlay  | \$0          | \$0          | \$0                      |  |  | \$0                               | \$0                               | \$0                      |  |  |
| 12 Schools (Local)   | \$24,526,719 | \$40,449,846 | \$44,200,916             | 8.7%   | 3.0%   | \$1,131                           | \$1,491                           | \$1,474                  | 4.7%   | -0.4%  |
| 13 Schools (State)   | \$8,820,760  | \$6,476,696  | \$6,558,455              | -5.0%  | 0.4%   | \$407                             | \$239                             | \$219                    | -8.5%  | -2.9%  |
| 14 County  | \$3,616,567  | \$5,872,169  | \$7,033,271              | 8.4%   | 6.2%   | \$167                             | \$216                             | \$235                    | 4.4%   | 2.7%   |
| 15 Total of all categories (incl operating transfers)      | \$67,984,135 | \$97,698,564 | \$107,969,533            | 6.2%   | 3.4%   | \$3,135                           | \$3,601                           | \$3,601                  | 2.3%   | 0.0%   |
| <b>Dover</b>   |              |              |                          |  |  |                                   |                                   |                          |  |  |
| <i>Current Dollar Amounts</i>                              |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |              |              |                          |  |  |                                   |                                   |                          |  |  |
| 16 Local Property Tax Receipts                             | \$35,435,501 | \$55,570,217 | \$61,814,899             | 7.8%   | 3.6%   | \$1,634                           | \$2,048                           | \$2,061                  | 3.8%   | 0.2%   |
| 17 Municipal Property Tax                                  | \$12,952,278 | \$20,485,376 | \$23,278,512             | 7.9%   | 4.4%   | \$597                             | \$755                             | \$776                    | 4.0%   | 0.9%   |
| 18 Schools (Local) Property Tax                            | \$10,045,896 | \$22,735,976 | \$24,944,661             | 14.6%  | 3.1%   | \$463                             | \$838                             | \$832                    | 10.4%  | -0.2%  |
| 19 Schools (State) Property Tax                            | \$8,820,760  | \$6,476,696  | \$6,558,455              | -5.0%  | 0.4%   | \$407                             | \$239                             | \$219                    | -8.5%  | -2.9%  |
| 20 County Property Tax                                     | \$3,616,567  | \$5,872,169  | \$7,033,271              | 8.4%   | 6.2%   | \$167                             | \$216                             | \$235                    | 4.4%   | 2.7%   |
| 21 Licensing and Fees Receipts                             | \$3,314,107  | \$4,467,343  | \$4,094,410              | 5.1%   | -2.9%  | \$153                             | \$165                             | \$137                    | 1.3%   | -6.1%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$18,659,432 | \$29,616,315 | \$32,373,121             | 8.0%   | 3.0%   | \$860                             | \$1,092                           | \$1,080                  | 4.0%   | -0.4%  |
| 23 Total of locally raised funds                           | \$57,409,040 | \$89,653,875 | \$98,282,430             | 7.7%   | 3.1%   | \$2,647                           | \$3,304                           | \$3,278                  | 3.8%   | -0.3%  |
| 24 State contribution to Municipal                         | \$2,837,272  | \$3,022,976  | \$3,059,093              | 1.1%   | 0.4%   | \$131                             | \$111                             | \$102                    | -2.6%  | -2.9%  |
| 25 State contribution to Schools                           | \$6,258,678  | \$5,262,210  | \$6,051,542              | -2.8%  | 4.8%   | \$289                             | \$194                             | \$202                    | -6.4%  | 1.3%   |
| 26 Federal and Other Gov't Contributions                   | \$790,970    | \$558,429    | \$805,376                | -5.6%  | 13.0%  | \$36                              | \$21                              | \$27                     | -9.1%  | 9.3%   |
| 27 Total of all categories (incl operating transfers)      | \$67,984,135 | \$97,698,564 | \$107,969,533            | 6.2%   | 3.4%   | \$3,135                           | \$3,601                           | \$3,601                  | 2.3%   | 0.0%   |
| <b>Dover</b>   |              |              |                          |  |  |                                   |                                   |                          |  |  |
| <i>Number of People</i>                                    |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   | <i>01 to 07 07 to 10</i>          |                          | <i>Per Person, Adjusted for Inflation</i>        |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| 28 Resident Population                                     | 27,503       | 28,775       | 29,987                   | 0.8%   | 1.4%   |                                   |                                   |                          |  |  |
| 29 Northeast Consumer Price Index                          | 184.4        | 220.5        | 233.9                    | 3.0%   | 2.0%   |                                   |                                   |                          |  |  |

**FRANKLIN**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005           | 2006           | 2007           | 2008           | 2009           | 2010           | 5 Year Change  |         | 1 Year Change  |        |
|-----------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|----------------|--------|
| <b>Municipal *</b>                |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 9,783,245   | \$ 10,219,556  | \$ 11,716,909  | \$ 10,459,547  | \$ 10,929,056  | \$ 19,364,505  | \$ 9,581,260   | 97.9%   | \$ 8,435,449   | 77.2%  |
|                                   | Revenues ***                           | \$ 5,238,953   | \$ 5,578,448   | \$ 6,464,843   | \$ 5,882,588   | \$ 5,416,098   | \$ 13,406,032  | \$ 8,167,079   | 155.9%  | \$ 7,989,934   | 147.5% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 4,544,292   | \$ 4,641,108   | \$ 5,252,066   | \$ 4,576,959   | \$ 5,512,958   | \$ 5,958,473   | \$ 1,414,181   | 31.1%   | \$ 445,515     | 8.1%   |
|                                   | Local Municipal Tax Rate               | \$ 8.07        | \$ 8.08        | \$ 8.45        | \$ 7.34        | \$ 9.80        | \$ 10.56       | \$ 2.49        | 30.9%   | \$ 0.76        | 7.8%   |
| <b>Local School *</b>             |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 13,200,981  | \$ 13,704,420  | \$ 14,321,957  | \$ 14,653,045  | \$ 15,257,750  | \$ 15,482,475  | \$ 2,281,494   | 17.3%   | \$ 224,725     | 1.5%   |
|                                   | Revenues ***                           | \$ 8,752,406   | \$ 8,827,427   | \$ 9,906,152   | \$ 9,760,745   | \$ 10,826,651  | \$ 11,139,745  | \$ 2,387,339   | 27.3%   | \$ 313,094     | 2.9%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 3,135,038   | \$ 3,530,720   | \$ 3,030,947   | \$ 3,453,888   | \$ 3,005,396   | \$ 3,005,396   | \$ -129,642    | -4.1%   | \$ 0           | 0.0%   |
|                                   | Local School Tax Rate                  | \$ 5.57        | \$ 6.14        | \$ 4.88        | \$ 5.55        | \$ 5.34        | \$ 5.33        | \$ -0.24       | -4.3%   | \$ -0.01       | -0.2%  |
| <b>State School *</b>             |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 |                |                |                |                |                |                |                |         |                |        |
|                                   | Revenues ***                           | \$ 1,313,537   | \$ 1,346,273   | \$ 1,384,858   | \$ 1,438,412   | \$ 1,425,703   | \$ 1,337,334   | \$ 23,797      | 1.8%    | \$ -88,369     | -6.2%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 1,313,537   | \$ 1,346,273   | \$ 1,384,858   | \$ 1,438,412   | \$ 1,425,703   | \$ 1,337,334   | \$ 23,797      | 1.8%    | \$ -88,369     | -6.2%  |
|                                   | Equalized State School Tax Rate        | \$ 2.44        | \$ 2.46        | \$ 2.33        | \$ 2.42        | \$ 2.67        | \$ 2.50        | \$ 0.06        | 2.5%    | \$ -0.17       | -6.4%  |
| <b>Adequate Education Grant *</b> |  |                |                |                |                |                |                |                |         |                |        |
|                                   |  | \$ 7,044,859   | \$ 7,044,859   | \$ 7,397,102   | \$ 7,397,102   | \$ 8,506,667   | \$ 8,506,667   | \$ 1,461,808   | 20.7%   | \$ 0           | 0.0%   |
| <b>Total School *</b>             |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 13,200,981  | \$ 13,704,420  | \$ 14,321,957  | \$ 14,653,045  | \$ 15,257,750  | \$ 15,482,475  | \$ 2,281,494   | 17.3%   | \$ 224,725     | 1.5%   |
|                                   | Revenues ***                           | \$ 10,065,943  | \$ 10,173,700  | \$ 11,291,010  | \$ 11,199,157  | \$ 12,252,354  | \$ 12,477,079  | \$ 2,411,136   | 24.0%   | \$ 224,725     | 1.8%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 4,448,575   | \$ 4,876,993   | \$ 4,415,805   | \$ 4,892,300   | \$ 4,431,099   | \$ 4,342,730   | \$ -105,845    | -2.4%   | \$ -88,369     | -2.0%  |
|                                   | Tax Rate                               | \$ 8.01        | \$ 8.60        | \$ 7.21        | \$ 7.97        | \$ 8.01        | \$ 7.83        | \$ -0.18       | -2.2%   | \$ -0.18       | -2.2%  |
| <b>County *</b>                   |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 1,190,560   | \$ 1,292,140   | \$ 1,499,811   | \$ 1,679,019   | \$ 1,566,463   | \$ 1,549,990   | \$ 359,430     | 30.2%   | \$ -16,473     | -1.1%  |
|                                   | Revenues ***                           | \$ 17,339      | \$ 17,339      | \$ 17,339      | \$ 17,339      | \$ 0           | \$ 0           | \$ -17,339     | -100.0% | \$ 0           | -      |
|                                   | Net Appropriation (Raised by taxes)    | \$ 1,173,221   | \$ 1,274,801   | \$ 1,482,472   | \$ 1,661,680   | \$ 1,566,463   | \$ 1,549,990   | \$ 376,769     | 32.1%   | \$ -16,473     | -1.1%  |
|                                   | Local County Tax Rate                  | \$ 2.08        | \$ 2.22        | \$ 2.38        | \$ 2.67        | \$ 2.78        | \$ 2.75        | \$ 0.67        | 32.2%   | \$ -0.03       | -1.1%  |
| <b>Total *</b>                    |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 24,174,786  | \$ 25,216,116  | \$ 27,538,677  | \$ 26,791,611  | \$ 27,753,269  | \$ 36,396,970  | \$ 12,222,184  | 50.6%   | \$ 8,643,701   | 31.1%  |
|                                   | Revenues ***                           | \$ 15,322,235  | \$ 15,769,487  | \$ 17,773,192  | \$ 17,099,084  | \$ 17,668,452  | \$ 25,883,111  | \$ 10,560,876  | 68.9%   | \$ 8,214,659   | 46.5%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 10,166,088  | \$ 10,792,902  | \$ 11,150,343  | \$ 11,130,939  | \$ 11,510,520  | \$ 11,851,193  | \$ 1,685,105   | 16.6%   | \$ 340,673     | 3.0%   |
|                                   | Total Local Tax Rate                   | \$ 18.16       | \$ 18.90       | \$ 18.04       | \$ 17.98       | \$ 20.59       | \$ 21.14       | \$ 2.98        | 16.4%   | \$ 0.55        | 2.7%   |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 16.07       | \$ 15.72       | \$ 16.34       | \$ 17.81       | \$ 19.75       | \$ 20.84       | \$ 4.77        | 29.7%   | \$ 1.09        | 5.5%   |
| <b>Property Valuations *</b>      |  |                |                |                |                |                |                |                |         |                |        |
|                                   | Net assessed w/ utilities              | \$ 562,971,730 | \$ 574,710,305 | \$ 621,720,590 | \$ 622,856,215 | \$ 562,675,690 | \$ 563,925,990 | \$ 954,260     | 0.2%    | \$ 1,250,300   | 0.2%   |
|                                   | Net assessed w/o utilities             | \$ 535,788,130 | \$ 546,611,605 | \$ 593,610,790 | \$ 594,750,415 | \$ 534,596,290 | \$ 535,845,290 | \$ 57,160      | 0.0%    | \$ 1,249,000   | 0.2%   |
|                                   | Equalized w/o utilities                | \$ 459,397,341 | \$ 535,297,402 | \$ 618,240,031 | \$ 672,155,174 | \$ 667,776,574 | \$ 610,655,013 | \$ 151,257,672 | 32.9%   | \$ -57,121,561 | -8.6%  |

**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 0.84% change in tax rate or a \$0.18 change in tax rate per \$1,000            |
| A 1% change in the tax rate                        | = | a \$119,214 change in Appropriation or Revenue                                   |
| A \$1 change in the tax rate                       | = | a \$563,926 change in Appropriation or Revenue or a 4.73% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Franklin</b>                                    |  | <u>Current Dollar Amounts</u> |              |              | <u>01 to 07 07 to 10 Per Person, Adjusted for Inflation</u> |                |                 | <u>01 to 07</u> | <u>07 to 10</u> |                |                |
|--|--|-------------------------------|--------------|--------------|---|----------------|-----------------|-----------------|-----------------|----------------|----------------|
|  |  | <u>2001</u>                   | <u>2007</u>  | <u>2010</u>  | <u>Annual</u>   | <u>Annual</u>  | <u>2001 (in</u> | <u>2007 (in</u> | <u>2010</u>     | <u>Annual</u>  | <u>Annual</u>  |
|  |  |                               |              |              | <u>Percent</u>  | <u>Percent</u> | <u>2010\$)</u>  | <u>2010\$)</u>  |                 | <u>Percent</u> | <u>Percent</u> |
| <b>Municipal Appropriations and Other Spending</b> |  |                               |              |              | <u>Change</u>   | <u>Change</u>  |                 |                 |                 | <u>Change</u>  | <u>Change</u>  |
| 1  | General Government                                 | \$1,282,472                   | \$2,001,608  | \$1,331,826  | 7.7%  | -12.7%         | \$193           | \$243           | \$157           | 3.9%           | -13.5%         |
| 2  | Police   | \$1,302,251                   | \$1,646,358  | \$2,337,976  | 4.0%  | 12.4%          | \$196           | \$200           | \$276           | 0.3%           | 11.3%          |
| 3  | Fire/Ambulance                                     | \$1,013,963                   | \$1,459,042  | \$1,806,616  | 6.3%  | 7.4%           | \$153           | \$177           | \$213           | 2.5%           | 6.4%           |
| 4  | Highways & Streets                                 | \$1,046,064                   | \$1,120,227  | \$1,282,605  | 1.1%  | 4.6%           | \$158           | \$136           | \$151           | -2.4%          | 3.6%           |
| 5  | Sanitation   | \$482,930                     | \$611,435    | \$866,353    | 4.0%  | 12.3%          | \$73            | \$74            | \$102           | 0.3%           | 11.2%          |
| 6  | Water Distribution & Treatment                     | \$0                           | \$0          | \$0          |   |                | \$0             | \$0             | \$0             |                |                |
| 7  | Health & Welfare                                   | \$187,063                     | \$212,943    | \$247,578    | 2.2%  | 5.2%           | \$28            | \$26            | \$29            | -1.4%          | 4.1%           |
| 8  | Culture & Recreation                               | \$619,820                     | \$712,821    | \$426,080    | 2.4%  | -15.8%         | \$93            | \$87            | \$50            | -1.3%          | -16.6%         |
| 9  | Conservation/Economic Development & Housing        | \$0                           | \$0          | \$57,000     |   |                | \$0             | \$0             | \$7             |                |                |
| 10   | Debt Service                                       | \$508,887                     | \$341,561    | \$222,693    | -6.4%   | -13.3%         | \$77            | \$41            | \$26            | -9.7%          | -14.1%         |
| 11   | Capital Outlay                                     | \$0                           | \$418,437    | \$0          |   |                | \$0             | \$51            | \$0             |                |                |
| 12   | Schools (Local)                                    | \$9,199,519                   | \$12,937,099 | \$14,145,141 | 5.8%  | 3.0%           | \$1,386         | \$1,571         | \$1,669         | 2.1%           | 2.0%           |
| 13   | Schools (State)                                    | \$1,861,313                   | \$1,384,858  | \$1,337,334  | -4.8%   | -1.2%          | \$280           | \$168           | \$158           | -8.2%          | -2.1%          |
| 14   | County   | \$726,443                     | \$1,482,472  | \$1,549,990  | 12.6%   | 1.5%           | \$109           | \$180           | \$183           | 8.6%           | 0.5%           |
| 15   | Total of all categories (incl operating transfers) | \$19,792,365                  | \$27,315,090 | \$36,241,665 | 5.5%  | 9.9%           | \$2,982         | \$3,316         | \$4,275         | 1.8%           | 8.8%           |

| <b>Franklin</b>                   |   | <u>Current Dollar Amounts</u> |              |              | <u>01 to 07 07 to 10 Per Person, Adjusted for Inflation</u> |                |                 | <u>01 to 07</u> | <u>07 to 10</u> |                |                |
|-----------------------------------|---|-------------------------------|--------------|--------------|---|----------------|-----------------|-----------------|-----------------|----------------|----------------|
|                                   |   | <u>2001</u>                   | <u>2007</u>  | <u>2010</u>  | <u>Annual</u>   | <u>Annual</u>  | <u>2001 (in</u> | <u>2007 (in</u> | <u>2010</u>     | <u>Annual</u>  | <u>Annual</u>  |
|                                   |   |                               |              |              | <u>Percent</u>  | <u>Percent</u> | <u>2010\$)</u>  | <u>2010\$)</u>  |                 | <u>Percent</u> | <u>Percent</u> |
| <b>Municipal Revenue Sources:</b> |   |                               |              |              | <u>Change</u>   | <u>Change</u>  |                 |                 |                 | <u>Change</u>  | <u>Change</u>  |
| 16                                | Local Property Tax Receipts                             | \$8,727,871                   | \$11,150,343 | \$11,851,193 | 4.2%  | 2.1%           | \$1,315         | \$1,354         | \$1,398         | 0.5%           | 1.1%           |
| 17                                | Municipal Property Tax                                  | \$3,710,008                   | \$5,252,066  | \$5,958,473  | 6.0%  | 4.3%           | \$559           | \$638           | \$703           | 2.2%           | 3.3%           |
| 18                                | Schools (Local) Property Tax                            | \$2,430,107                   | \$3,030,947  | \$3,005,396  | 3.8%  | -0.3%          | \$366           | \$368           | \$355           | 0.1%           | -1.2%          |
| 19                                | Schools (State) Property Tax                            | \$1,861,313                   | \$1,384,858  | \$1,337,334  | -4.8%   | -1.2%          | \$280           | \$168           | \$158           | -8.2%          | -2.1%          |
| 20                                | County Property Tax                                     | \$726,443                     | \$1,482,472  | \$1,549,990  | 12.6%   | 1.5%           | \$109           | \$180           | \$183           | 8.6%           | 0.5%           |
| 21                                | Licensing and Fees Receipts                             | \$838,400                     | \$1,082,900  | \$1,012,100  | 4.4%  | -2.2%          | \$126           | \$131           | \$119           | 0.7%           | -3.2%          |
| 22                                | Other Local Revenue (Charges for Services, Bonds, etc.) | \$2,885,957                   | \$3,823,699  | \$3,970,663  | 4.8%  | 1.3%           | \$435           | \$464           | \$468           | 1.1%           | 0.3%           |
| 23                                | Total of locally raised funds                           | \$12,452,228                  | \$16,056,942 | \$16,833,956 | 4.3%  | 1.6%           | \$1,876         | \$1,950         | \$1,986         | 0.6%           | 0.6%           |
| 24                                | State contribution to Municipal                         | \$564,750                     | \$695,614    | \$637,129    | 3.5%  | -2.9%          | \$85            | \$84            | \$75            | -0.1%          | -3.8%          |
| 25                                | State contribution to Schools                           | \$5,073,605                   | \$7,397,102  | \$8,506,667  | 6.5%  | 4.8%           | \$764           | \$898           | \$1,003         | 2.7%           | 3.8%           |
| 26                                | Federal and Other Gov't Contributions                   | \$0                           | \$0          | \$115,814    |   |                | \$0             | \$0             | \$14            |                |                |
| 27                                | Total of all categories (incl operating transfers)      | \$19,792,365                  | \$27,315,090 | \$36,241,665 | 5.5%  | 9.9%           | \$2,982         | \$3,316         | \$4,275         | 1.8%           | 8.8%           |

| <b>Franklin</b> |                                | <u>Number of People</u> |             |             |      |       |
|-----------------|--------------------------------|-------------------------|-------------|-------------|------|-------|
|                 |                                | <u>2001</u>             | <u>2007</u> | <u>2010</u> |      |       |
| 28              | Resident Population            | 8,417                   | 8,735       | 8,477       | 0.6% | -1.0% |
| 29              | Northeast Consumer Price Index | 184.4                   | 220.5       | 233.9       | 3.0% | 2.0%  |



**KEENE**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005             | 2006             | 2007             | 2008             | 2009             | 2010             | 5 Year Change  |         | 1 Year Change  |        |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|---------|----------------|--------|
| <b>Municipal *</b>                |  |                  |                  |                  |                  |                  |                  |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 51,175,815    | \$ 52,035,893    | \$ 53,449,695    | \$ 60,597,522    | \$ 56,213,496    | \$ 59,160,455    | \$ 7,984,640   | 15.6%   | \$ 2,946,959   | 5.2%   |
|                                   | Revenues ***                           | \$ 33,083,440    | \$ 33,057,680    | \$ 33,692,747    | \$ 40,111,859    | \$ 35,133,775    | \$ 37,633,146    | \$ 4,549,706   | 13.8%   | \$ 2,499,371   | 7.1%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 18,092,375    | \$ 18,978,213    | \$ 19,756,948    | \$ 20,485,663    | \$ 21,079,721    | \$ 21,527,309    | \$ 3,434,934   | 19.0%   | \$ 447,588     | 2.1%   |
|                                   | Local Municipal Tax Rate               | \$ 10.44         | \$ 9.92          | \$ 10.22         | \$ 10.62         | \$ 10.94         | \$ 11.32         | \$ 0.88        | 8.4%    | \$ 0.38        | 3.5%   |
| <b>Local School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 49,173,167    | \$ 53,766,626    | \$ 54,178,244    | \$ 56,168,421    | \$ 101,949,405   | \$ 60,585,464    | \$ 11,412,297  | 23.2%   | \$ -41,363,941 | -40.6% |
|                                   | Revenues ***                           | \$ 24,814,454    | \$ 27,119,773    | \$ 27,855,457    | \$ 28,917,268    | \$ 73,079,440    | \$ 30,601,571    | \$ 5,787,117   | 23.3%   | \$ -42,477,869 | -58.1% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 20,317,648    | \$ 22,819,264    | \$ 22,470,428    | \$ 23,025,244    | \$ 24,719,444    | \$ 25,772,178    | \$ 5,454,530   | 26.8%   | \$ 1,052,734   | 4.3%   |
|                                   | Local School Tax Rate                  | \$ 11.71         | \$ 11.92         | \$ 11.62         | \$ 11.95         | \$ 12.82         | \$ 13.55         | \$ 1.84        | 15.7%   | \$ 0.73        | 5.7%   |
| <b>State School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                |        |
|                                   | Gross Appropriation **                 |                  |                  |                  |                  |                  |                  |                |         |                |        |
|                                   | Revenues ***                           | \$ 4,041,065     | \$ 3,827,589     | \$ 3,852,359     | \$ 4,225,909     | \$ 4,150,521     | \$ 4,211,715     | \$ 170,650     | 4.2%    | \$ 61,194      | 1.5%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 4,041,065     | \$ 3,827,589     | \$ 3,852,359     | \$ 4,225,909     | \$ 4,150,521     | \$ 4,211,715     | \$ 170,650     | 4.2%    | \$ 61,194      | 1.5%   |
|                                   | Equalized State School Tax Rate        | \$ 2.36          | \$ 2.02          | \$ 2.02          | \$ 2.22          | \$ 2.21          | \$ 2.27          | \$ -0.09       | -3.8%   | \$ 0.06        | 2.7%   |
| <b>Adequate Education Grant *</b> |  |                  |                  |                  |                  |                  |                  |                |         |                |        |
|                                   |  | \$ 10,036,739    | \$ 10,036,739    | \$ 10,538,576    | \$ 10,538,576    | \$ 10,613,964    | \$ 10,552,770    | \$ 516,031     | 5.1%    | \$ -61,194     | -0.6%  |
| <b>Total School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 49,173,167    | \$ 53,766,626    | \$ 54,178,244    | \$ 56,168,421    | \$ 101,949,405   | \$ 60,585,464    | \$ 11,412,297  | 23.2%   | \$ -41,363,941 | -40.6% |
|                                   | Revenues ***                           | \$ 28,855,519    | \$ 30,947,362    | \$ 31,707,816    | \$ 33,143,177    | \$ 77,229,961    | \$ 34,813,286    | \$ 5,957,767   | 20.6%   | \$ -42,416,675 | -54.9% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 24,358,713    | \$ 26,646,853    | \$ 26,322,787    | \$ 27,251,153    | \$ 28,869,965    | \$ 29,983,893    | \$ 5,625,180   | 23.1%   | \$ 1,113,928   | 3.9%   |
|                                   | Tax Rate                               | \$ 14.07         | \$ 13.94         | \$ 13.64         | \$ 14.17         | \$ 15.03         | \$ 15.82         | \$ 1.75        | 12.4%   | \$ 0.79        | 5.3%   |
| <b>County *</b>                   |  |                  |                  |                  |                  |                  |                  |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 2,989,041     | \$ 3,290,884     | \$ 3,797,581     | \$ 5,091,424     | \$ 5,461,966     | \$ 5,767,861     | \$ 2,778,820   | 93.0%   | \$ 305,895     | 5.6%   |
|                                   | Revenues ***                           | \$ 66,255        | \$ 66,255        | \$ 66,255        | \$ 66,255        | \$ 0             | \$ 0             | \$ -66,255     | -100.0% | \$ 0           | -      |
|                                   | Net Appropriation (Raised by taxes)    | \$ 2,922,786     | \$ 3,224,629     | \$ 3,731,326     | \$ 5,025,169     | \$ 5,461,966     | \$ 5,767,861     | \$ 2,845,075   | 97.3%   | \$ 305,895     | 5.6%   |
|                                   | Local County Tax Rate                  | \$ 1.68          | \$ 1.68          | \$ 1.93          | \$ 2.61          | \$ 2.83          | \$ 3.03          | \$ 1.35        | 80.4%   | \$ 0.20        | 7.1%   |
| <b>Total *</b>                    |  |                  |                  |                  |                  |                  |                  |                |         |                |        |
|                                   | Gross Appropriation **                 | \$ 103,338,023   | \$ 109,093,403   | \$ 111,425,520   | \$ 121,857,367   | \$ 163,624,867   | \$ 125,513,780   | \$ 22,175,757  | 21.5%   | \$ -38,111,087 | -23.3% |
|                                   | Revenues ***                           | \$ 62,005,214    | \$ 64,071,297    | \$ 65,466,818    | \$ 73,321,291    | \$ 112,363,736   | \$ 72,446,432    | \$ 10,441,218  | 16.8%   | \$ -39,917,304 | -35.5% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 45,373,874    | \$ 48,849,695    | \$ 49,811,061    | \$ 52,761,985    | \$ 55,411,652    | \$ 57,279,063    | \$ 11,905,189  | 26.2%   | \$ 1,867,411   | 3.4%   |
|                                   | Total Local Tax Rate                   | \$ 26.19         | \$ 25.54         | \$ 25.79         | \$ 27.40         | \$ 28.80         | \$ 30.17         | \$ 3.98        | 15.2%   | \$ 1.37        | 4.8%   |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 26.21         | \$ 24.58         | \$ 25.46         | \$ 27.26         | \$ 29.67         | \$ 30.31         | \$ 4.10        | 15.6%   | \$ 0.64        | 2.2%   |
| <b>Property Valuations *</b>      |  |                  |                  |                  |                  |                  |                  |                |         |                |        |
|                                   | Net assessed w/ utilities              | \$ 1,734,668,200 | \$ 1,914,596,233 | \$ 1,933,303,000 | \$ 1,927,581,987 | \$ 1,927,915,709 | \$ 1,902,367,700 | \$ 167,699,500 | 9.7%    | \$ -25,548,009 | -1.3%  |
|                                   | Net assessed w/o utilities             | \$ 1,710,478,700 | \$ 1,890,292,433 | \$ 1,909,132,700 | \$ 1,903,364,687 | \$ 1,877,092,209 | \$ 1,851,544,200 | \$ 141,065,500 | 8.2%    | \$ -25,548,009 | -1.4%  |
|                                   | Equalized w/o utilities                | \$ 1,422,910,243 | \$ 1,521,904,135 | \$ 1,719,803,309 | \$ 1,974,723,987 | \$ 1,944,038,121 | \$ 1,923,157,437 | \$ 500,247,194 | 35.2%   | \$ -20,880,684 | -1.1%  |

**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 0.17% change in tax rate or a \$0.05 change in tax rate per \$1,000              |
| A 1% change in the tax rate                        | = | a \$573,944 change in Appropriation or Revenue                                     |
| A \$1 change in the tax rate                       | = | a \$1,902,368 change in Appropriation or Revenue or a 3.31% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Keene</b>   |              |               |   |  |  |                                   |                                   |             |  |  |
|--|--------------|---------------|---|--|--|-----------------------------------|-----------------------------------|-------------|--|--|
| <i>Current Dollar Amounts</i>                              |              |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|  | <u>2001</u>  | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>         |              |               |   |  |  |                                   |                                   |             |  |  |
| 1 General Government                                       | \$5,113,006  | \$6,928,824   | \$7,062,670   | 5.2%   | 0.6%   | \$287                             | \$321                             | \$302       | 1.9%   | -2.0%  |
| 2 Police   | \$4,136,816  | \$5,325,961   | \$5,824,552   | 4.3%   | 3.0%   | \$232                             | \$247                             | \$249       | 1.0%   | 0.3%   |
| 3 Fire/Ambulance   | \$3,384,932  | \$4,742,137   | \$5,371,246   | 5.8%   | 4.2%   | \$190                             | \$220                             | \$229       | 2.5%   | 1.5%   |
| 4 Highways & Streets                                       | \$2,933,191  | \$3,577,347   | \$3,683,094   | 3.4%   | 1.0%   | \$164                             | \$166                             | \$157       | 0.1%   | -1.7%  |
| 5 Sanitation   | \$4,452,524  | \$8,038,666   | \$10,026,022  | 10.3%  | 7.6%   | \$250                             | \$372                             | \$428       | 6.9%   | 4.8%   |
| 6 Water Distribution & Treatment                           | \$2,335,623  | \$4,034,288   | \$3,386,161   | 9.5%   | -5.7%  | \$131                             | \$187                             | \$145       | 6.1%   | -8.2%  |
| 7 Health & Welfare   | \$749,188    | \$1,291,784   | \$1,480,136   | 9.5%   | 4.6%   | \$42                              | \$60                              | \$63        | 6.1%   | 1.9%   |
| 8 Culture & Recreation                                     | \$1,740,876  | \$2,212,345   | \$2,216,846   | 4.1%   | 0.1%   | \$98                              | \$102                             | \$95        | 0.8%   | -2.6%  |
| 9 Conservation/Economic Development & Housing              | \$2,000      | \$35,050      | \$5,698   | 61.2%  | -45.4%   | \$0                               | \$2                               | \$0         | 56.1%  | -46.9%   |
| 10 Debt Service  | \$1,987,442  | \$3,370,152   | \$4,117,880   | 9.2%   | 6.9%   | \$111                             | \$156                             | \$176       | 5.8%   | 4.1%   |
| 11 Capital Outlay  | \$2,674,715  | \$6,823,077   | \$1,759,348   | 16.9%  | -36.4%   | \$150                             | \$316                             | \$75        | 13.2%  | -38.0%   |
| 12 Schools (Local)   | \$33,347,545 | \$50,325,885  | \$56,373,749  | 7.1%   | 3.9%   | \$1,870                           | \$2,331                           | \$2,408     | 3.7%   | 1.1%   |
| 13 Schools (State)   | \$6,636,509  | \$3,852,359   | \$4,211,715   | -8.7%  | 3.0%   | \$372                             | \$178                             | \$180       | -11.5%   | 0.3%   |
| 14 County  | \$2,613,888  | \$3,731,326   | \$5,767,861   | 6.1%   | 15.6%  | \$147                             | \$173                             | \$246       | 2.8%   | 12.5%  |
| 15 Total of all categories (incl operating transfers)      | \$76,119,149 | \$110,791,731 | \$124,829,302   | 6.5%   | 4.1%   | \$4,269                           | \$5,133                           | \$5,333     | 3.1%   | 1.3%   |
| <b>Keene</b>   |              |               |   |  |  |                                   |                                   |             |  |  |
| <i>Current Dollar Amounts</i>                              |              |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|  | <u>2001</u>  | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |              |               |   |  |  |                                   |                                   |             |  |  |
| 16 Local Property Tax Receipts                             | \$37,281,805 | \$49,811,061  | \$57,279,063  | 4.9%   | 4.8%   | \$2,091                           | \$2,308                           | \$2,447     | 1.7%   | 2.0%   |
| 17 Municipal Property Tax                                  | \$11,667,151 | \$19,756,948  | \$21,527,309  | 9.2%   | 2.9%   | \$654                             | \$915                             | \$920       | 5.8%   | 0.2%   |
| 18 Schools (Local) Property Tax                            | \$16,364,257 | \$22,470,428  | \$25,772,178  | 5.4%   | 4.7%   | \$918                             | \$1,041                           | \$1,101     | 2.1%   | 1.9%   |
| 19 Schools (State) Property Tax                            | \$6,636,509  | \$3,852,359   | \$4,211,715   | -8.7%  | 3.0%   | \$372                             | \$178                             | \$180       | -11.5%   | 0.3%   |
| 20 County Property Tax                                     | \$2,613,888  | \$3,731,326   | \$5,767,861   | 6.1%   | 15.6%  | \$147                             | \$173                             | \$246       | 2.8%   | 12.5%  |
| 21 Licensing and Fees Receipts                             | \$2,441,200  | \$3,070,900   | \$2,828,242   | 3.9%   | -2.7%  | \$137                             | \$142                             | \$121       | 0.6%   | -5.3%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$13,659,535 | \$26,674,391  | \$32,228,875  | 11.8%  | 6.5%   | \$766                             | \$1,236                           | \$1,377     | 8.3%   | 3.7%   |
| 23 Total of locally raised funds                           | \$53,382,540 | \$79,556,352  | \$92,336,180  | 6.9%   | 5.1%   | \$2,994                           | \$3,686                           | \$3,944     | 3.5%   | 2.3%   |
| 24 State contribution to Municipal                         | \$1,748,983  | \$1,900,830   | \$1,568,596   | 1.4%   | -6.2%  | \$98                              | \$88                              | \$67        | -1.8%  | -8.7%  |
| 25 State contribution to Schools                           | \$7,337,502  | \$10,538,576  | \$10,552,770  | 6.2%   | 0.0%   | \$411                             | \$488                             | \$451       | 2.9%   | -2.6%  |
| 26 Federal and Other Gov't Contributions                   | \$100,179    | \$238,176     | \$648,533   | 15.5%  | 39.6%  | \$6                               | \$11                              | \$28        | 11.9%  | 35.9%  |
| 27 Total of all categories (incl operating transfers)      | \$76,119,149 | \$110,791,731 | \$124,829,302   | 6.5%   | 4.1%   | \$4,269                           | \$5,133                           | \$5,333     | 3.1%   | 1.3%   |
| <b>Keene</b>   |              |               |   |  |  |                                   |                                   |             |  |  |
| <i>Number of People</i>                                    |              |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|  | <u>2001</u>  | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |                                   |                                   |             |  |  |
| 28 Resident Population                                     | 22,615       | 22,893        | 23,409  | 0.2%   | 0.7%   |                                   |                                   |             |  |  |
| 29 Northeast Consumer Price Index                          | 184.4        | 220.5         | 233.9   | 3.0%   | 2.0%   |                                   |                                   |             |  |  |

**LACONIA**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005             | 2006             | 2007             | 2008             | 2009             | 2010             | 5 Year Change  |         | 1 Year Change    |        |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|---------|------------------|--------|
| <b>Municipal *</b>                |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 | \$ 25,030,059    | \$ 26,232,113    | \$ 28,045,087    | \$ 29,559,622    | \$ 33,051,461    | \$ 28,940,922    | \$ 3,910,863   | 15.6%   | \$ - 4,110,539   | -12.4% |
|                                   | Revenues ***                           | \$ 12,572,415    | \$ 13,130,370    | \$ 14,890,312    | \$ 15,897,999    | \$ 18,379,539    | \$ 14,181,918    | \$ 1,609,503   | 12.8%   | \$ - 4,197,621   | -22.8% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 12,457,644    | \$ 13,101,743    | \$ 13,154,775    | \$ 13,661,623    | \$ 14,671,922    | \$ 14,759,004    | \$ 2,301,360   | 18.5%   | \$ 87,082        | 0.6%   |
|                                   | Local Municipal Tax Rate               | \$ 6.55          | \$ 6.06          | \$ 6.09          | \$ 6.35          | \$ 6.95          | \$ 7.69          | \$ 1.14        | 17.4%   | \$ 0.74          | 10.6%  |
| <b>Local School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 | \$ 27,131,566    | \$ 51,757,316    | \$ 30,080,616    | \$ 31,736,008    | \$ 33,507,755    | \$ 34,566,449    | \$ 7,434,883   | 27.4%   | \$ 1,058,694     | 3.2%   |
|                                   | Revenues ***                           | \$ 10,161,579    | \$ 33,797,729    | \$ 10,901,673    | \$ 11,734,068    | \$ 12,893,843    | \$ 14,103,049    | \$ 3,941,470   | 38.8%   | \$ 1,209,206     | 9.4%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 12,587,425    | \$ 13,455,594    | \$ 14,534,069    | \$ 15,210,793    | \$ 15,757,564    | \$ 15,732,198    | \$ 3,144,773   | 25.0%   | \$ - 25,366      | -0.2%  |
|                                   | Local School Tax Rate                  | \$ 6.63          | \$ 6.22          | \$ 6.73          | \$ 7.07          | \$ 7.45          | \$ 8.20          | \$ 1.57        | 23.7%   | \$ 0.75          | 10.1%  |
| <b>State School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Revenues ***                           | \$ 4,382,562     | \$ 4,503,993     | \$ 4,644,874     | \$ 4,791,147     | \$ 4,856,348     | \$ 4,731,202     | \$ 348,640     | 8.0%    | \$ - 125,146     | -2.6%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 4,382,562     | \$ 4,503,993     | \$ 4,644,874     | \$ 4,791,147     | \$ 4,856,348     | \$ 4,731,202     | \$ 348,640     | 8.0%    | \$ - 125,146     | -2.6%  |
|                                   | Equalized State School Tax Rate        | \$ 2.34          | \$ 2.11          | \$ 2.17          | \$ 2.25          | \$ 2.32          | \$ 2.49          | \$ 0.15        | 6.4%    | \$ 0.17          | 7.3%   |
| <b>Adequate Education Grant *</b> |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   |  | \$ 5,350,628     | \$ 5,350,628     | \$ 5,618,159     | \$ 5,618,159     | \$ 6,460,883     | \$ 6,460,883     | \$ 1,110,255   | 20.7%   | \$ 0             | 0.0%   |
| <b>Total School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 | \$ 27,131,566    | \$ 51,757,316    | \$ 30,080,616    | \$ 31,736,008    | \$ 33,507,755    | \$ 34,566,449    | \$ 7,434,883   | 27.4%   | \$ 1,058,694     | 3.2%   |
|                                   | Revenues ***                           | \$ 14,544,141    | \$ 38,301,722    | \$ 15,546,547    | \$ 16,525,215    | \$ 17,750,191    | \$ 18,834,251    | \$ 4,290,110   | 29.5%   | \$ 1,084,060     | 6.1%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 16,969,987    | \$ 17,959,587    | \$ 19,178,943    | \$ 20,001,940    | \$ 20,613,912    | \$ 20,463,400    | \$ 3,493,413   | 20.6%   | \$ - 150,512     | -0.7%  |
|                                   | Tax Rate                               | \$ 8.97          | \$ 8.33          | \$ 8.90          | \$ 9.32          | \$ 9.77          | \$ 10.69         | \$ 1.72        | 19.2%   | \$ 0.92          | 9.4%   |
| <b>County *</b>                   |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 | \$ 2,308,721     | \$ 2,455,844     | \$ 2,656,158     | \$ 2,827,301     | \$ 2,801,085     | \$ 2,742,594     | \$ 433,873     | 18.8%   | \$ - 58,491      | -2.1%  |
|                                   | Revenues ***                           | \$ 36,329        | \$ 36,329        | \$ 36,329        | \$ 36,329        | \$ 0             | \$ 0             | \$ - 36,329    | -100.0% | \$ 0             | -      |
|                                   | Net Appropriation (Raised by taxes)    | \$ 2,272,392     | \$ 2,419,515     | \$ 2,619,829     | \$ 2,790,972     | \$ 2,801,085     | \$ 2,742,594     | \$ 470,202     | 20.7%   | \$ - 58,491      | -2.1%  |
|                                   | Local County Tax Rate                  | \$ 1.20          | \$ 1.12          | \$ 1.21          | \$ 1.30          | \$ 1.32          | \$ 1.43          | \$ 0.23        | 19.2%   | \$ 0.11          | 8.3%   |
| <b>Total *</b>                    |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 | \$ 54,470,346    | \$ 80,445,273    | \$ 60,781,861    | \$ 64,122,931    | \$ 69,360,301    | \$ 66,249,965    | \$ 11,779,619  | 21.6%   | \$ - 3,110,336   | -4.5%  |
|                                   | Revenues ***                           | \$ 27,152,885    | \$ 51,468,421    | \$ 30,473,188    | \$ 32,459,543    | \$ 36,129,730    | \$ 33,016,169    | \$ 5,863,284   | 21.6%   | \$ - 3,113,561   | -8.6%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 31,700,023    | \$ 33,480,845    | \$ 34,953,547    | \$ 36,454,535    | \$ 38,086,919    | \$ 37,964,998    | \$ 6,264,975   | 19.8%   | \$ - 121,921     | -0.3%  |
|                                   | Total Local Tax Rate                   | \$ 16.72         | \$ 15.51         | \$ 16.20         | \$ 16.97         | \$ 18.04         | \$ 19.81         | \$ 3.09        | 18.5%   | \$ 1.77          | 9.8%   |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 15.18         | \$ 14.85         | \$ 15.26         | \$ 16.76         | \$ 18.60         | \$ 18.93         | \$ 3.75        | 24.7%   | \$ 0.32          | 1.7%   |
| <b>Property Valuations *</b>      |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Net assessed w/ utilities              | \$ 1,899,148,199 | \$ 2,161,858,459 | \$ 2,160,722,703 | \$ 2,151,357,301 | \$ 2,114,274,299 | \$ 1,919,274,832 | \$ 20,126,633  | 1.1%    | \$ - 194,999,467 | -9.2%  |
|                                   | Net assessed w/o utilities             | \$ 1,876,184,399 | \$ 2,138,361,059 | \$ 2,137,607,303 | \$ 2,127,358,301 | \$ 2,090,744,199 | \$ 1,896,850,632 | \$ 20,666,233  | 1.1%    | \$ - 193,893,567 | -9.3%  |
|                                   | Equalized w/o utilities                | \$ 1,543,155,481 | \$ 1,790,852,065 | \$ 2,073,604,665 | \$ 2,238,853,649 | \$ 2,274,635,919 | \$ 2,160,366,341 | \$ 617,210,860 | 40.0%   | \$ - 114,269,578 | -5.0%  |

**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 \$380,208 change in Appropriation or Revenue                                     |
| A \$1 change in the tax rate                       | = | a \$1,919,275 change in Appropriation or Revenue or a 5.05% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Laconia</b>   |              |              |                          |  |  |                                   |                                   |                          |  |  |
|--|--------------|--------------|--------------------------|--|--|-----------------------------------|-----------------------------------|--------------------------|--|--|
| <i>Current Dollar Amounts</i>                              |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>         |              |              |                          |  |  |                                   |                                   |                          |  |  |
| 1 General Government                                       | \$3,255,234  | \$4,753,816  | \$5,040,353              | 6.5%   | 2.0%   | \$246                             | \$297                             | \$316                    | 3.2%   | 2.0%   |
| 2 Police   | \$2,585,809  | \$4,098,547  | \$4,715,932              | 8.0%   | 4.8%   | \$196                             | \$256                             | \$296                    | 4.6%   | 4.9%   |
| 3 Fire/Ambulance   | \$1,938,126  | \$3,200,547  | \$3,453,989              | 8.7%   | 2.6%   | \$147                             | \$200                             | \$217                    | 5.3%   | 2.6%   |
| 4 Highways & Streets                                       | \$1,660,388  | \$1,798,145  | \$1,896,584              | 1.3%   | 1.8%   | \$126                             | \$113                             | \$119                    | -1.8%  | 1.9%   |
| 5 Sanitation   | \$1,280,081  | \$1,891,080  | \$1,890,520              | 6.7%   | 0.0%   | \$97                              | \$118                             | \$119                    | 3.4%   | 0.1%   |
| 6 Water Distribution & Treatment                           | \$0          | \$0          | \$0                      |  |  | \$0                               | \$0                               | \$0                      |  |  |
| 7 Health & Welfare   | \$204,515    | \$590,922    | \$359,640                | 19.3%  | -15.3%   | \$15                              | \$37                              | \$23                     | 15.6%  | -15.2%   |
| 8 Culture & Recreation                                     | \$991,895    | \$1,364,771  | \$1,476,206              | 5.5%   | 2.7%   | \$75                              | \$85                              | \$93                     | 2.2%   | 2.7%   |
| 9 Conservation/Economic Development & Housing              | \$4,000      | \$25,630     | \$9,845                  | 36.3%  | -27.3%   | \$0                               | \$2                               | \$1                      | 32.0%  | -27.3%   |
| 10 Debt Service  | \$1,503,779  | \$1,796,790  | \$1,416,005              | 3.0%   | -7.6%  | \$114                             | \$112                             | \$89                     | -0.2%  | -7.6%  |
| 11 Capital Outlay  | \$1,107,000  | \$2,050,493  | \$1,745,000              | 10.8%  | -5.2%  | \$84                              | \$128                             | \$109                    | 7.4%   | -5.2%  |
| 12 Schools (Local)   | \$15,337,730 | \$25,435,742 | \$29,835,247             | 8.8%   | 5.5%   | \$1,161                           | \$1,592                           | \$1,870                  | 5.4%   | 5.5%   |
| 13 Schools (State)   | \$6,121,190  | \$4,644,874  | \$4,731,202              | -4.5%  | 0.6%   | \$463                             | \$291                             | \$297                    | -7.5%  | 0.7%   |
| 14 County  | \$2,076,499  | \$2,619,829  | \$2,742,594              | 3.9%   | 1.5%   | \$157                             | \$164                             | \$172                    | 0.7%   | 1.6%   |
| 15 Total of all categories (incl operating transfers)      | \$42,231,289 | \$60,103,170 | \$65,623,163             | 6.1%   | 3.0%   | \$3,197                           | \$3,761                           | \$4,114                  | 2.7%   | 3.0%   |
| <b>Laconia</b>   |              |              |                          |  |  |                                   |                                   |                          |  |  |
| <i>Current Dollar Amounts</i>                              |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |              |              |                          |  |  |                                   |                                   |                          |  |  |
| 16 Local Property Tax Receipts                             | \$23,270,447 | \$34,953,547 | \$37,964,998             | 7.0%   | 2.8%   | \$1,762                           | \$2,187                           | \$2,380                  | 3.7%   | 2.9%   |
| 17 Municipal Property Tax                                  | \$8,339,445  | \$13,154,775 | \$14,759,004             | 7.9%   | 3.9%   | \$631                             | \$823                             | \$925                    | 4.5%   | 4.0%   |
| 18 Schools (Local) Property Tax                            | \$6,733,313  | \$14,534,069 | \$15,732,198             | 13.7%  | 2.7%   | \$510                             | \$909                             | \$986                    | 10.1%  | 2.7%   |
| 19 Schools (State) Property Tax                            | \$6,121,190  | \$4,644,874  | \$4,731,202              | -4.5%  | 0.6%   | \$463                             | \$291                             | \$297                    | -7.5%  | 0.7%   |
| 20 County Property Tax                                     | \$2,076,499  | \$2,619,829  | \$2,742,594              | 3.9%   | 1.5%   | \$157                             | \$164                             | \$172                    | 0.7%   | 1.6%   |
| 21 Licensing and Fees Receipts                             | \$2,275,000  | \$2,788,000  | \$2,476,000              | 3.4%   | -3.9%  | \$172                             | \$174                             | \$155                    | 0.2%   | -3.8%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$5,406,181  | \$8,845,030  | \$10,752,683             | 8.6%   | 6.7%   | \$409                             | \$553                             | \$674                    | 5.2%   | 6.8%   |
| 23 Total of locally raised funds                           | \$30,951,628 | \$46,586,577 | \$51,193,681             | 7.1%   | 3.2%   | \$2,343                           | \$2,915                           | \$3,209                  | 3.7%   | 3.3%   |
| 24 State contribution to Municipal                         | \$988,709    | \$1,277,405  | \$1,120,034              | 4.4%   | -4.3%  | \$75                              | \$80                              | \$70                     | 1.1%   | -4.2%  |
| 25 State contribution to Schools                           | \$5,517,296  | \$5,618,159  | \$6,460,883              | 0.3%   | 4.8%   | \$418                             | \$352                             | \$405                    | -2.8%  | 4.8%   |
| 26 Federal and Other Gov't Contributions                   | \$0          | \$0          | \$689,839                |  |  | \$0                               | \$0                               | \$43                     |  |  |
| 27 Total of all categories (incl operating transfers)      | \$42,231,289 | \$60,103,170 | \$65,623,163             | 6.1%   | 3.0%   | \$3,197                           | \$3,761                           | \$4,114                  | 2.7%   | 3.0%   |
| <b>Laconia</b>   |              |              |                          |  |  |                                   |                                   |                          |  |  |
| <i>Number of People</i>                                    |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   | <i>01 to 07 07 to 10</i>          |                          | <i>Per Person, Adjusted for Inflation</i>        |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |                                   |                                   |                          | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| 28 Resident Population                                     | 16,752       | 16,950       | 15,951                   | 0.2%   | -2.0%  |                                   |                                   |                          |  |  |
| 29 Northeast Consumer Price Index                          | 184.4        | 220.5        | 233.9                    | 3.0%   | 2.0%   |                                   |                                   |                          |  |  |

**LEBANON**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005             | 2006             | 2007             | 2008             | 2009             | 2010             | 5 Year Change  |         | 1 Year Change    |        |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|---------|------------------|--------|
| <b>Municipal *</b>                |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 | \$ 36,720,727    | \$ 43,591,302    | \$ 51,161,072    | \$ 40,574,746    | \$ 55,066,768    | \$ 43,227,674    | \$ 6,506,947   | 17.7%   | \$ - 11,839,094  | -21.5% |
|                                   | Revenues ***                           | \$ 26,073,698    | \$ 32,152,531    | \$ 38,481,753    | \$ 26,411,813    | \$ 39,419,143    | \$ 26,829,171    | \$ 755,473     | 2.9%    | \$ - 12,589,972  | -31.9% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 10,647,029    | \$ 11,438,771    | \$ 12,679,319    | \$ 14,162,933    | \$ 15,647,625    | \$ 16,398,503    | \$ 5,751,474   | 54.0%   | \$ 750,878       | 4.8%   |
|                                   | Local Municipal Tax Rate               | \$ 6.58          | \$ 6.90          | \$ 7.51          | \$ 8.15          | \$ 8.81          | \$ 8.97          | \$ 2.39        | 36.3%   | \$ 0.16          | 1.8%   |
| <b>Local School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 | \$ 27,892,532    | \$ 29,473,904    | \$ 32,441,633    | \$ 34,191,978    | \$ 33,065,558    | \$ 59,372,228    | \$ 31,479,696  | 112.9%  | \$ 26,306,670    | 79.6%  |
|                                   | Revenues ***                           | \$ 7,766,458     | \$ 8,500,023     | \$ 9,623,097     | \$ 9,324,151     | \$ 8,983,884     | \$ 35,762,378    | \$ 27,995,920  | 360.5%  | \$ 26,778,494    | 298.1% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 16,410,255    | \$ 17,185,355    | \$ 19,181,633    | \$ 21,085,259    | \$ 19,880,938    | \$ 19,587,678    | \$ 3,177,423   | 19.4%   | \$ - 293,260     | -1.5%  |
|                                   | Local School Tax Rate                  | \$ 10.13         | \$ 10.36         | \$ 11.35         | \$ 12.14         | \$ 11.19         | \$ 10.72         | \$ 0.59        | 5.8%    | \$ - 0.47        | -4.2%  |
| <b>State School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Revenues ***                           | \$ 3,715,819     | \$ 3,788,526     | \$ 3,636,903     | \$ 3,782,568     | \$ 4,200,736     | \$ 4,022,172     | \$ 306,353     | 8.2%    | \$ - 178,564     | -4.3%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 3,715,819     | \$ 3,788,526     | \$ 3,636,903     | \$ 3,782,568     | \$ 4,200,736     | \$ 4,022,172     | \$ 306,353     | 8.2%    | \$ - 178,564     | -4.3%  |
|                                   | Equalized State School Tax Rate        | \$ 2.38          | \$ 2.38          | \$ 2.24          | \$ 2.29          | \$ 2.48          | \$ 2.32          | \$ - 0.06      | -2.5%   | \$ - 0.16        | -6.5%  |
| <b>Adequate Education Grant *</b> |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   |  | \$ 2,317,118     | \$ 2,317,118     | \$ 2,432,974     | \$ 2,432,974     | \$ 2,797,920     | \$ 2,797,920     | \$ 480,802     | 20.8%   | \$ 0             | 0.0%   |
| <b>Total School *</b>             |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 | \$ 27,892,532    | \$ 29,473,904    | \$ 32,441,633    | \$ 34,191,978    | \$ 33,065,558    | \$ 59,372,228    | \$ 31,479,696  | 112.9%  | \$ 26,306,670    | 79.6%  |
|                                   | Revenues ***                           | \$ 11,482,277    | \$ 12,288,549    | \$ 13,260,000    | \$ 13,106,719    | \$ 13,184,620    | \$ 39,784,550    | \$ 28,302,273  | 246.5%  | \$ 26,599,930    | 201.7% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 20,126,074    | \$ 20,973,881    | \$ 22,818,536    | \$ 24,867,827    | \$ 24,081,674    | \$ 23,609,850    | \$ 3,483,776   | 17.3%   | \$ - 471,824     | -2.0%  |
|                                   | Tax Rate                               | \$ 12.51         | \$ 12.74         | \$ 13.59         | \$ 14.43         | \$ 13.67         | \$ 13.04         | \$ 0.53        | 4.2%    | \$ - 0.63        | -4.6%  |
| <b>County *</b>                   |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 | \$ 1,953,474     | \$ 1,895,026     | \$ 2,302,542     | \$ 2,722,348     | \$ 2,386,645     | \$ 2,457,881     | \$ 504,407     | 25.8%   | \$ 71,236        | 3.0%   |
|                                   | Revenues ***                           | \$ 20,833        | \$ 20,833        | \$ 20,833        | \$ 20,833        | \$ 0             | \$ 0             | \$ - 20,833    | -100.0% | \$ 0             | -      |
|                                   | Net Appropriation (Raised by taxes)    | \$ 1,932,641     | \$ 1,874,193     | \$ 2,281,709     | \$ 2,701,515     | \$ 2,386,645     | \$ 2,457,881     | \$ 525,240     | 27.2%   | \$ 71,236        | 3.0%   |
|                                   | Local County Tax Rate                  | \$ 1.19          | \$ 1.13          | \$ 1.35          | \$ 1.56          | \$ 1.34          | \$ 1.34          | \$ 0.15        | 12.6%   | \$ 0.00          | 0.0%   |
| <b>Total *</b>                    |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Gross Appropriation **                 | \$ 66,566,733    | \$ 74,960,232    | \$ 85,905,247    | \$ 77,489,072    | \$ 90,518,971    | \$ 105,057,783   | \$ 38,491,050  | 57.8%   | \$ 14,538,812    | 16.1%  |
|                                   | Revenues ***                           | \$ 37,576,808    | \$ 44,461,913    | \$ 51,762,586    | \$ 39,539,365    | \$ 52,603,763    | \$ 66,613,721    | \$ 29,036,913  | 77.3%   | \$ 14,009,958    | 26.6%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 32,705,744    | \$ 34,286,845    | \$ 37,779,564    | \$ 41,732,275    | \$ 42,115,944    | \$ 42,466,234    | \$ 9,760,490   | 29.8%   | \$ 350,290       | 0.8%   |
|                                   | Total Local Tax Rate                   | \$ 20.28         | \$ 20.77         | \$ 22.45         | \$ 24.14         | \$ 23.82         | \$ 23.35         | \$ 3.07        | 15.1%   | \$ - 0.47        | -2.0%  |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 19.74         | \$ 18.99         | \$ 18.77         | \$ 22.13         | \$ 23.22         | \$ 22.37         | \$ 2.62        | 13.3%   | \$ - 0.85        | -3.7%  |
| <b>Property Valuations *</b>      |  |                  |                  |                  |                  |                  |                  |                |         |                  |        |
|                                   | Net assessed w/ utilities              | \$ 1,619,776,891 | \$ 1,658,536,683 | \$ 1,689,584,706 | \$ 1,736,778,411 | \$ 1,776,891,652 | \$ 1,827,672,520 | \$ 207,895,629 | 12.8%   | \$ 50,780,868    | 2.9%   |
|                                   | Net assessed w/o utilities             | \$ 1,559,553,491 | \$ 1,590,905,783 | \$ 1,621,901,006 | \$ 1,652,256,311 | \$ 1,692,369,552 | \$ 1,737,190,120 | \$ 177,636,629 | 11.4%   | \$ 44,820,568    | 2.6%   |
|                                   | Equalized w/o utilities                | \$ 1,308,387,065 | \$ 1,506,372,266 | \$ 1,623,617,605 | \$ 1,767,555,204 | \$ 1,967,557,627 | \$ 1,836,608,052 | \$ 528,220,987 | 40.4%   | \$ - 130,949,575 | -6.7%  |

**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 0.23% change in tax rate or a \$0.05 change in tax rate per \$1,000              |
| A 1% change in the tax rate                        | = | a \$426,762 change in Appropriation or Revenue                                     |
| A \$1 change in the tax rate                       | = | a \$1,827,673 change in Appropriation or Revenue or a 4.28% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Lebanon</b>  |              |              | <i>Current Dollar Amounts</i> |  | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|---|--------------|--------------|-------------------------------|--|---|-----------------------------------|-----------------------------------|--------------------------|--|--|
|   | <u>2001</u>  | <u>2007</u>  | <u>2010</u>                   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u>            | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>    |              |              |                               |  |   |                                   |                                   |                          |  |  |
| 1 General Government                                  | \$5,531,490  | \$3,858,845  | \$4,743,600                   | -5.8%  | 7.1%  | \$557                             | \$322                             | \$361                    | -8.7%  | 3.9%   |
| 2 Police  | \$2,061,170  | \$4,020,405  | \$4,323,390                   | 11.8%  | 2.5%  | \$207                             | \$335                             | \$329                    | 8.3%   | -0.6%  |
| 3 Fire/Ambulance                                      | \$1,529,980  | \$3,095,965  | \$3,363,320                   | 12.5%  | 2.8%  | \$154                             | \$258                             | \$256                    | 9.0%   | -0.3%  |
| 4 Highways & Streets                                  | \$2,021,360  | \$3,385,290  | \$2,791,740                   | 9.0%   | -6.2%   | \$203                             | \$282                             | \$212                    | 5.6%   | -9.0%  |
| 5 Sanitation  | \$5,029,450  | \$6,046,620  | \$5,770,260                   | 3.1%   | -1.5%   | \$506                             | \$504                             | \$439                    | -0.1%  | -4.5%  |
| 6 Water Distribution & Treatment                      | \$1,924,230  | \$2,431,596  | \$2,862,950                   | 4.0%   | 5.6%  | \$194                             | \$203                             | \$218                    | 0.8%   | 2.4%   |
| 7 Health & Welfare                                    | \$319,580    | \$402,650    | \$557,950                     | 3.9%   | 11.5%   | \$32                              | \$34                              | \$42                     | 0.7%   | 8.1%   |
| 8 Culture & Recreation                                | \$935,390    | \$1,684,320  | \$1,927,410                   | 10.3%  | 4.6%  | \$94                              | \$140                             | \$147                    | 6.9%   | 1.5%   |
| 9 Conservation/Economic Development & Housing         | \$10,110     | \$17,690     | \$8,240                       | 9.8%   | -22.5%  | \$1                               | \$1                               | \$1                      | 6.4%   | -24.8%   |
| 10 Debt Service                                       | \$1,836,880  | \$2,989,470  | \$3,893,510                   | 8.5%   | 9.2%  | \$185                             | \$249                             | \$296                    | 5.1%   | 5.9%   |
| 11 Capital Outlay                                     | \$7,892,000  | \$20,166,700 | \$9,180,000                   | 16.9%  | -23.1%  | \$794                             | \$1,680                           | \$698                    | 13.3%  | -25.4%   |
| 12 Schools (Local)                                    | \$15,622,660 | \$28,804,730 | \$55,350,056                  | 10.7%  | 24.3%   | \$1,572                           | \$2,400                           | \$4,209                  | 7.3%   | 20.6%  |
| 13 Schools (State)                                    | \$6,645,578  | \$3,636,903  | \$4,022,172                   | -9.6%  | 3.4%  | \$669                             | \$303                             | \$306                    | -12.4%   | 0.3%   |
| 14 County   | \$1,762,055  | \$2,281,709  | \$2,457,881                   | 4.4%   | 2.5%  | \$177                             | \$190                             | \$187                    | 1.2%   | -0.6%  |
| 15 Total of all categories (incl operating transfers) | \$54,685,173 | \$85,615,358 | \$104,332,719                 | 7.8%   | 6.8%  | \$5,503                           | \$7,133                           | \$7,933                  | 4.4%   | 3.6%   |

| <b>Lebanon</b>   |              |              | <i>Current Dollar Amounts</i> |  | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|--|--------------|--------------|-------------------------------|--|---|-----------------------------------|-----------------------------------|--------------------------|--|--|
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>                   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u>            | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |              |              |                               |  |   |                                   |                                   |                          |  |  |
| 16 Local Property Tax Receipts                             | \$32,449,330 | \$37,779,564 | \$42,466,234                  | 2.6%   | 4.0%  | \$3,265                           | \$3,148                           | \$3,229                  | -0.6%  | 0.9%   |
| 17 Municipal Property Tax                                  | \$13,563,126 | \$12,679,319 | \$16,398,503                  | -1.1%  | 9.0%  | \$1,365                           | \$1,056                           | \$1,247                  | -4.2%  | 5.7%   |
| 18 Schools (Local) Property Tax                            | \$10,478,571 | \$19,181,633 | \$19,587,678                  | 10.6%  | 0.7%  | \$1,054                           | \$1,598                           | \$1,489                  | 7.2%   | -2.3%  |
| 19 Schools (State) Property Tax                            | \$6,645,578  | \$3,636,903  | \$4,022,172                   | -9.6%  | 3.4%  | \$669                             | \$303                             | \$306                    | -12.4%   | 0.3%   |
| 20 County Property Tax                                     | \$1,762,055  | \$2,281,709  | \$2,457,881                   | 4.4%   | 2.5%  | \$177                             | \$190                             | \$187                    | 1.2%   | -0.6%  |
| 21 Licensing and Fees Receipts                             | \$1,925,560  | \$2,384,030  | \$2,264,770                   | 3.6%   | -1.7%   | \$194                             | \$199                             | \$172                    | 0.4%   | -4.6%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$8,630,319  | \$22,869,573 | \$44,011,488                  | 17.6%  | 24.4%   | \$868                             | \$1,905                           | \$3,347                  | 14.0%  | 20.7%  |
| 23 Total of locally raised funds                           | \$43,005,209 | \$63,033,167 | \$88,742,492                  | 6.6%   | 12.1%   | \$4,327                           | \$5,252                           | \$6,748                  | 3.3%   | 8.7%   |
| 24 State contribution to Municipal                         | \$823,429    | \$5,146,399  | \$1,268,424                   | 35.7%  | -37.3%  | \$83                              | \$429                             | \$96                     | 31.5%  | -39.2%   |
| 25 State contribution to Schools                           | \$1,223,348  | \$2,432,974  | \$2,797,920                   | 12.1%  | 4.8%  | \$123                             | \$203                             | \$213                    | 8.7%   | 1.6%   |
| 26 Federal and Other Gov't Contributions                   | \$1,163,438  | \$701,115    | \$243,410                     | -8.1%  | -29.7%  | \$117                             | \$58                              | \$19                     | -10.9%   | -31.8%   |
| 27 Total of all categories (incl operating transfers)      | \$54,685,173 | \$85,615,358 | \$104,332,719                 | 7.8%   | 6.8%  | \$5,503                           | \$7,133                           | \$7,933                  | 4.4%   | 3.6%   |

| <b>Lebanon</b>                    |             |             | <i>Number of People</i> |      |      |  |
|-----------------------------------|-------------|-------------|-------------------------|------|------|--|
|                                   | <u>2001</u> | <u>2007</u> | <u>2010</u>             |      |      |  |
| 28 Resident Population            | 12,604      | 12,729      | 13,151                  | 0.2% | 1.1% |  |
| 29 Northeast Consumer Price Index | 184.4       | 220.5       | 233.9                   | 3.0% | 2.0% |  |

**MANCHESTER**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005             | 2006             | 2007              | 2008              | 2009             | 2010             | 5 Year Change    |         | 1 Year Change   |       |
|-----------------------------------|--|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|---------|-----------------|-------|
| <b>Municipal *</b>                |  |                  |                  |                   |                   |                  |                  |                  |         |                 |       |
|                                   | Gross Appropriation **                 | \$ 189,490,616   | \$ 206,313,585   | \$ 212,522,753    | \$ 210,973,030    | \$ 211,090,978   | \$ 240,917,560   | \$ 51,426,944    | 27.1%   | \$ 29,826,582   | 14.1% |
|                                   | Revenues ***                           | \$ 120,548,701   | \$ 130,041,581   | \$ 137,090,580    | \$ 132,707,715    | \$ 120,699,653   | \$ 149,929,881   | \$ 29,381,180    | 24.4%   | \$ 29,230,228   | 24.2% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 68,941,915    | \$ 76,272,004    | \$ 75,432,173     | \$ 78,265,315     | \$ 90,391,325    | \$ 90,987,679    | \$ 22,045,764    | 32.0%   | \$ 596,354      | 0.7%  |
|                                   | Local Municipal Tax Rate               | \$ 12.91         | \$ 7.96          | \$ 7.84           | \$ 8.05           | \$ 9.27          | \$ 9.28          | \$ -3.63         | -28.1%  | \$ 0.01         | 0.1%  |
| <b>Local School *</b>             |  |                  |                  |                   |                   |                  |                  |                  |         |                 |       |
|                                   | Gross Appropriation **                 | \$ 147,716,169   | \$ 151,037,900   | \$ 153,148,950    | \$ 151,883,339    | \$ 151,979,271   | \$ 154,564,785   | \$ 6,848,616     | 4.6%    | \$ 2,585,514    | 1.7%  |
|                                   | Revenues ***                           | \$ 75,729,639    | \$ 76,186,695    | \$ 79,181,576     | \$ 71,943,823     | \$ 78,604,988    | \$ 80,724,082    | \$ 4,994,443     | 6.6%    | \$ 2,119,094    | 2.7%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 49,199,508    | \$ 51,419,226    | \$ 50,964,363     | \$ 58,146,528     | \$ 52,082,553    | \$ 53,047,469    | \$ 3,847,961     | 7.8%    | \$ 964,916      | 1.9%  |
|                                   | Local School Tax Rate                  | \$ 9.21          | \$ 5.36          | \$ 5.29           | \$ 5.98           | \$ 5.34          | \$ 5.41          | \$ -3.80         | -41.3%  | \$ 0.07         | 1.3%  |
| <b>State School *</b>             |  |                  |                  |                   |                   |                  |                  |                  |         |                 |       |
|                                   | Gross Appropriation **                 |                  |                  |                   |                   |                  |                  |                  |         |                 |       |
|                                   | Revenues ***                           | \$ 22,787,022    | \$ 23,431,979    | \$ 23,003,011     | \$ 21,792,988     | \$ 21,291,730    | \$ 20,793,234    | \$ -1,993,788    | -8.7%   | \$ -498,496     | -2.3% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 22,787,022    | \$ 23,431,979    | \$ 23,003,011     | \$ 21,792,988     | \$ 21,291,730    | \$ 20,793,234    | \$ -1,993,788    | -8.7%   | \$ -498,496     | -2.3% |
|                                   | Equalized State School Tax Rate        | \$ 4.35          | \$ 2.48          | \$ 2.42           | \$ 2.28           | \$ 2.22          | \$ 2.16          | \$ -2.19         | -50.3%  | \$ -0.06        | -2.7% |
| <b>Adequate Education Grant *</b> |  |                  |                  |                   |                   |                  |                  |                  |         |                 |       |
|                                   |  | \$ 47,007,257    | \$ 47,007,257    | \$ 49,357,620     | \$ 49,357,620     | \$ 56,761,263    | \$ 56,761,263    | \$ 9,754,006     | 20.8%   | \$ 0            | 0.0%  |
| <b>Total School *</b>             |  |                  |                  |                   |                   |                  |                  |                  |         |                 |       |
|                                   | Gross Appropriation **                 | \$ 147,716,169   | \$ 151,037,900   | \$ 153,148,950    | \$ 151,883,339    | \$ 151,979,271   | \$ 154,564,785   | \$ 6,848,616     | 4.6%    | \$ 2,585,514    | 1.7%  |
|                                   | Revenues ***                           | \$ 98,516,661    | \$ 99,618,674    | \$ 102,184,587    | \$ 93,736,811     | \$ 99,896,718    | \$ 101,517,316   | \$ 3,000,655     | 3.0%    | \$ 1,620,598    | 1.6%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 71,986,530    | \$ 74,851,205    | \$ 73,967,374     | \$ 79,939,516     | \$ 73,374,283    | \$ 73,840,703    | \$ 1,854,173     | 2.6%    | \$ 466,420      | 0.6%  |
|                                   | Tax Rate                               | \$ 13.56         | \$ 7.84          | \$ 7.71           | \$ 8.26           | \$ 7.56          | \$ 7.57          | \$ -5.99         | -44.2%  | \$ 0.01         | 0.1%  |
| <b>County *</b>                   |  |                  |                  |                   |                   |                  |                  |                  |         |                 |       |
|                                   | Gross Appropriation **                 | \$ 10,321,761    | \$ 10,317,777    | \$ 10,062,976     | \$ 10,287,969     | \$ 9,974,549     | \$ 9,437,660     | \$ -884,101      | -8.6%   | \$ -536,889     | -5.4% |
|                                   | Revenues ***                           | \$ 213,415       | \$ 213,415       | \$ 213,415        | \$ 213,415        | \$ 0             | \$ 0             | \$ -213,415      | -100.0% | \$ 0            | -     |
|                                   | Net Appropriation (Raised by taxes)    | \$ 10,108,346    | \$ 10,104,362    | \$ 9,849,561      | \$ 10,074,554     | \$ 9,974,549     | \$ 9,437,660     | \$ -670,686      | -6.6%   | \$ -536,889     | -5.4% |
|                                   | Local County Tax Rate                  | \$ 1.89          | \$ 1.05          | \$ 1.02           | \$ 1.04           | \$ 1.02          | \$ 0.96          | \$ -0.93         | -49.2%  | \$ -0.06        | -5.9% |
| <b>Total *</b>                    |  |                  |                  |                   |                   |                  |                  |                  |         |                 |       |
|                                   | Gross Appropriation **                 | \$ 347,528,546   | \$ 367,669,262   | \$ 375,734,679    | \$ 373,144,338    | \$ 373,044,798   | \$ 404,920,005   | \$ 57,391,459    | 16.5%   | \$ 31,875,207   | 8.5%  |
|                                   | Revenues ***                           | \$ 219,278,777   | \$ 229,873,670   | \$ 239,488,582    | \$ 226,657,941    | \$ 220,596,371   | \$ 251,447,197   | \$ 32,168,420    | 14.7%   | \$ 30,850,826   | 14.0% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 151,036,791   | \$ 161,227,571   | \$ 159,249,108    | \$ 168,279,385    | \$ 173,740,157   | \$ 174,266,042   | \$ 23,229,251    | 15.4%   | \$ 525,885      | 0.3%  |
|                                   | Total Local Tax Rate                   | \$ 28.36         | \$ 16.85         | \$ 16.57          | \$ 17.35          | \$ 17.85         | \$ 17.81         | \$ -10.55        | -37.2%  | \$ -0.04        | -0.2% |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 14.55         | \$ 15.65         | \$ 15.79          | \$ 17.52          | \$ 20.22         | \$ 20.58         | \$ 6.03          | 41.4%   | \$ 0.36         | 1.8%  |
| <b>Property Valuations *</b>      |  |                  |                  |                   |                   |                  |                  |                  |         |                 |       |
|                                   | Net assessed w/ utilities              | \$ 5,342,561,400 | \$ 9,589,899,446 | \$ 9,631,808,500  | \$ 9,718,783,150  | \$ 9,752,599,500 | \$ 9,807,261,625 | \$ 4,464,700,225 | 83.6%   | \$ 54,662,125   | 0.6%  |
|                                   | Net assessed w/o utilities             | \$ 5,232,618,800 | \$ 9,443,837,146 | \$ 9,487,197,100  | \$ 9,569,001,950  | \$ 9,597,760,200 | \$ 9,621,480,325 | \$ 4,388,861,525 | 83.9%   | \$ 23,720,125   | 0.2%  |
|                                   | Equalized w/o utilities                | \$ 8,023,599,321 | \$ 9,316,890,363 | \$ 10,269,201,169 | \$ 10,183,639,248 | \$ 9,972,707,438 | \$ 9,494,627,270 | \$ 1,471,027,949 | 18.3%   | \$ -478,080,168 | -4.8% |

**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 \$1,746,673 change in Appropriation or Revenue                                   |
| A \$1 change in the tax rate                       | = a \$9,807,262 change in Appropriation or Revenue or a 5.61% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Manchester</b>  |               |               |   |  |  |                                   |                                   |             |  |  |
|--|---------------|---------------|---|--|--|-----------------------------------|-----------------------------------|-------------|--|--|
| <i>Current Dollar Amounts</i>                              |               |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>         |               |               |   |  |  |                                   |                                   |             |  |  |
| 1 General Government                                       | \$23,507,217  | \$33,039,674  | \$53,053,587  | 5.8%   | 17.1%  | \$276                             | \$322                             | \$484       | 2.6%   | 14.6%  |
| 2 Police   | \$17,684,639  | \$21,587,845  | \$19,084,658  | 3.4%   | -4.0%  | \$208                             | \$210                             | \$174       | 0.2%   | -6.1%  |
| 3 Fire/Ambulance   | \$16,799,638  | \$20,589,862  | \$18,486,979  | 3.4%   | -3.5%  | \$197                             | \$201                             | \$169       | 0.3%   | -5.6%  |
| 4 Highways & Streets                                       | \$15,326,474  | \$18,254,587  | \$19,063,217  | 3.0%   | 1.5%   | \$180                             | \$178                             | \$174       | -0.2%  | -0.7%  |
| 5 Sanitation   | \$6,440,962   | \$2,703,253   | \$2,849,231   | -13.5%   | 1.8%   | \$76                              | \$26                              | \$26        | -16.1%   | -0.4%  |
| 6 Water Distribution & Treatment                           | \$0           | \$0           | \$0   |  |  | \$0                               | \$0                               | \$0         |  |  |
| 7 Health & Welfare   | \$4,194,300   | \$4,094,685   | \$3,855,165   | -0.4%  | -2.0%  | \$49                              | \$40                              | \$35        | -3.4%  | -4.1%  |
| 8 Culture & Recreation                                     | \$4,834,839   | \$4,613,634   | \$4,394,409   | -0.8%  | -1.6%  | \$57                              | \$45                              | \$40        | -3.8%  | -3.7%  |
| 9 Conservation/Economic Development & Housing              | \$2,608,516   | \$4,499,301   | \$4,751,066   | 9.5%   | 1.8%   | \$31                              | \$44                              | \$43        | 6.2%   | -0.4%  |
| 10 Debt Service  | \$13,332,747  | \$14,733,500  | \$14,550,000  | 1.7%   | -0.4%  | \$156                             | \$144                             | \$133       | -1.4%  | -2.6%  |
| 11 Capital Outlay  | \$382,500     | \$1,241,500   | \$0   | 21.7%  | -100.0%  | \$4                               | \$12                              | \$0         | 18.0%  | -100.0%  |
| 12 Schools (Local)   | \$87,361,310  | \$130,145,939 | \$133,771,551   | 6.9%   | 0.9%   | \$1,025                           | \$1,268                           | \$1,221     | 3.6%   | -1.2%  |
| 13 Schools (State)   | \$28,447,547  | \$23,003,011  | \$20,793,234  | -3.5%  | -3.3%  | \$334                             | \$224                             | \$190       | -6.4%  | -5.4%  |
| 14 County  | \$8,523,443   | \$9,849,561   | \$9,437,660   | 2.4%   | -1.4%  | \$100                             | \$96                              | \$86        | -0.7%  | -3.5%  |
| 15 Total of all categories (incl operating transfers)      | \$283,233,896 | \$372,297,504 | \$402,620,858   | 4.7%   | 2.6%   | \$3,324                           | \$3,627                           | \$3,675     | 1.5%   | 0.4%   |
| <b>Manchester</b>  |               |               |   |  |  |                                   |                                   |             |  |  |
| <i>Current Dollar Amounts</i>                              |               |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |               |               |   |  |  |                                   |                                   |             |  |  |
| 16 Local Property Tax Receipts                             | \$122,059,001 | \$159,249,108 | \$174,266,042   | 4.5%   | 3.0%   | \$1,433                           | \$1,551                           | \$1,591     | 1.3%   | 0.8%   |
| 17 Municipal Property Tax                                  | \$58,046,088  | \$75,432,173  | \$90,987,679  | 4.5%   | 6.4%   | \$681                             | \$735                             | \$830       | 1.3%   | 4.2%   |
| 18 Schools (Local) Property Tax                            | \$27,041,923  | \$50,964,363  | \$53,047,469  | 11.1%  | 1.3%   | \$317                             | \$496                             | \$484       | 7.7%   | -0.8%  |
| 19 Schools (State) Property Tax                            | \$28,447,547  | \$23,003,011  | \$20,793,234  | -3.5%  | -3.3%  | \$334                             | \$224                             | \$190       | -6.4%  | -5.4%  |
| 20 County Property Tax                                     | \$8,523,443   | \$9,849,561   | \$9,437,660   | 2.4%   | -1.4%  | \$100                             | \$96                              | \$86        | -0.7%  | -3.5%  |
| 21 Licensing and Fees Receipts                             | \$18,719,100  | \$21,121,350  | \$18,950,752  | 2.0%   | -3.6%  | \$220                             | \$206                             | \$173       | -1.1%  | -5.6%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$38,904,093  | \$47,628,347  | \$44,353,143  | 3.4%   | -2.3%  | \$457                             | \$464                             | \$405       | 0.3%   | -4.4%  |
| 23 Total of locally raised funds                           | \$179,682,194 | \$227,998,805 | \$237,569,937   | 4.0%   | 1.4%   | \$2,109                           | \$2,221                           | \$2,168     | 0.9%   | -0.8%  |
| 24 State contribution to Municipal                         | \$7,120,458   | \$9,266,258   | \$8,038,244   | 4.5%   | -4.6%  | \$84                              | \$90                              | \$73        | 1.3%   | -6.7%  |
| 25 State contribution to Schools                           | \$42,283,387  | \$49,357,620  | \$56,761,263  | 2.6%   | 4.8%   | \$496                             | \$481                             | \$518       | -0.5%  | 2.5%   |
| 26 Federal and Other Gov't Contributions                   | \$197,000     | \$227,000     | \$11,437,637  | 2.4%   | 269.3%   | \$2                               | \$2                               | \$104       | -0.7%  | 261.4%   |
| 27 Total of all categories (incl operating transfers)      | \$283,233,896 | \$372,297,504 | \$402,620,858   | 4.7%   | 2.6%   | \$3,324                           | \$3,627                           | \$3,675     | 1.5%   | 0.4%   |
| <b>Manchester</b>  |               |               |   |  |  |                                   |                                   |             |  |  |
| <i>Number of People</i>                                    |               |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  | <i>01 to 07 07 to 10</i>                         |                                   |                                   |             |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |                                   |                                   |             |  |  |
| 28 Resident Population                                     | 108,064       | 108,874       | 109,565   | 0.1%   | 0.2%   |                                   |                                   |             |  |  |
| 29 Northeast Consumer Price Index                          | 184.4         | 220.5         | 233.9   | 3.0%   | 2.0%   |                                   |                                   |             |  |  |



**NASHUA**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005             | 2006             | 2007             | 2008             | 2009             | 2010             | 5 Year Change          | 1 Year Change          |  |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------------|------------------------|--|
| <b>Municipal *</b>                |  |                  |                  |                  |                  |                  |                  |                        |                        |  |
|                                   | Gross Appropriation **                 | \$ 108,417,211   | \$ 104,346,297   | \$ 118,494,413   | \$ 110,405,291   | \$ 116,420,103   | \$ 118,241,171   | \$ 9,823,960 9.1%      | \$ 1,821,068 1.6%      |  |
|                                   | Revenues ***                           | \$ 62,179,042    | \$ 47,727,582    | \$ 56,003,274    | \$ 49,588,365    | \$ 50,074,431    | \$ 51,763,471    | \$ - 10,415,571 -16.8% | \$ 1,689,040 3.4%      |  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 46,238,169    | \$ 56,618,715    | \$ 62,491,139    | \$ 60,816,926    | \$ 66,345,672    | \$ 66,477,700    | \$ 20,239,531 43.8%    | \$ 132,028 0.2%        |  |
|                                   | Local Municipal Tax Rate               | \$ 5.06          | \$ 6.17          | \$ 6.73          | \$ 6.50          | \$ 7.91          | \$ 7.87          | \$ 2.81 55.5%          | \$ - 0.04 -0.5%        |  |
| <b>Local School *</b>             |  |                  |                  |                  |                  |                  |                  |                        |                        |  |
|                                   | Gross Appropriation **                 | \$ 122,935,020   | \$ 121,636,701   | \$ 126,306,763   | \$ 131,449,190   | \$ 138,738,781   | \$ 143,036,872   | \$ 20,101,852 16.4%    | \$ 4,298,091 3.1%      |  |
|                                   | Revenues ***                           | \$ 29,337,702    | \$ 30,035,234    | \$ 37,075,008    | \$ 37,989,927    | \$ 48,694,287    | \$ 47,269,616    | \$ 17,931,914 61.1%    | \$ - 1,424,671 -2.9%   |  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 71,116,792    | \$ 70,569,842    | \$ 68,576,587    | \$ 72,843,847    | \$ 70,243,432    | \$ 76,235,617    | \$ 5,118,825 7.2%      | \$ 5,992,185 8.5%      |  |
|                                   | Local School Tax Rate                  | \$ 7.77          | \$ 7.70          | \$ 7.39          | \$ 7.79          | \$ 8.37          | \$ 9.03          | \$ 1.26 16.2%          | \$ 0.66 7.9%           |  |
| <b>State School *</b>             |  |                  |                  |                  |                  |                  |                  |                        |                        |  |
|                                   | Gross Appropriation **                 |                  |                  |                  |                  |                  |                  |                        |                        |  |
|                                   | Revenues ***                           | \$ 22,480,526    | \$ 21,031,625    | \$ 20,655,168    | \$ 20,615,416    | \$ 19,801,062    | \$ 19,531,639    | \$ - 2,948,887 -13.1%  | \$ - 269,423 -1.4%     |  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 22,480,526    | \$ 21,031,625    | \$ 20,655,168    | \$ 20,615,416    | \$ 19,801,062    | \$ 19,531,639    | \$ - 2,948,887 -13.1%  | \$ - 269,423 -1.4%     |  |
|                                   | Equalized State School Tax Rate        | \$ 2.50          | \$ 2.34          | \$ 2.27          | \$ 2.25          | \$ 2.42          | \$ 2.38          | \$ - 0.12 -4.8%        | \$ - 0.04 -1.7%        |  |
| <b>Adequate Education Grant *</b> |  |                  |                  |                  |                  |                  |                  |                        |                        |  |
|                                   |  | \$ 23,866,124    | \$ 23,866,124    | \$ 31,303,454    | \$ 31,303,454    | \$ 35,998,972    | \$ 35,998,972    | \$ 12,132,848 50.8%    | \$ 0 0.0%              |  |
| <b>Total School *</b>             |  |                  |                  |                  |                  |                  |                  |                        |                        |  |
|                                   | Gross Appropriation **                 | \$ 122,935,020   | \$ 121,636,701   | \$ 126,306,763   | \$ 131,449,190   | \$ 138,738,781   | \$ 143,036,872   | \$ 20,101,852 16.4%    | \$ 4,298,091 3.1%      |  |
|                                   | Revenues ***                           | \$ 51,818,228    | \$ 51,066,859    | \$ 57,730,176    | \$ 58,605,343    | \$ 68,495,349    | \$ 66,801,255    | \$ 14,983,027 28.9%    | \$ - 1,694,094 -2.5%   |  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 93,597,318    | \$ 91,601,467    | \$ 89,231,755    | \$ 93,459,263    | \$ 90,044,494    | \$ 95,767,256    | \$ 2,169,938 2.3%      | \$ 5,722,762 6.4%      |  |
|                                   | Tax Rate                               | \$ 10.27         | \$ 10.04         | \$ 9.66          | \$ 10.04         | \$ 10.79         | \$ 11.41         | \$ 1.14 11.1%          | \$ 0.62 5.7%           |  |
| <b>County *</b>                   |  |                  |                  |                  |                  |                  |                  |                        |                        |  |
|                                   | Gross Appropriation **                 | \$ 9,233,128     | \$ 9,241,763     | \$ 9,489,137     | \$ 9,546,322     | \$ 9,367,968     | \$ 9,416,623     | \$ 183,495 2.0%        | \$ 48,655 0.5%         |  |
|                                   | Revenues ***                           | \$ 133,835       | \$ 133,835       | \$ 133,835       | \$ 133,835       | \$ 0             | \$ 0             | \$ - 133,835 -100.0%   | \$ 0 -                 |  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 9,099,293     | \$ 9,107,928     | \$ 9,355,302     | \$ 9,412,487     | \$ 9,367,968     | \$ 9,416,623     | \$ 317,330 3.5%        | \$ 48,655 0.5%         |  |
|                                   | Local County Tax Rate                  | \$ 0.99          | \$ 0.99          | \$ 1.01          | \$ 1.01          | \$ 1.12          | \$ 1.12          | \$ 0.13 13.1%          | \$ 0.00 0.0%           |  |
| <b>Total *</b>                    |  |                  |                  |                  |                  |                  |                  |                        |                        |  |
|                                   | Gross Appropriation **                 | \$ 240,585,359   | \$ 235,224,761   | \$ 254,290,313   | \$ 251,400,803   | \$ 264,526,852   | \$ 270,694,666   | \$ 30,109,307 12.5%    | \$ 6,167,814 2.3%      |  |
|                                   | Revenues ***                           | \$ 114,131,105   | \$ 98,928,276    | \$ 113,867,285   | \$ 108,327,543   | \$ 118,569,780   | \$ 118,564,726   | \$ 4,433,621 3.9%      | \$ - 5,054 0.0%        |  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 148,934,780   | \$ 157,328,110   | \$ 161,078,196   | \$ 163,688,676   | \$ 165,758,134   | \$ 171,661,579   | \$ 22,726,799 15.3%    | \$ 5,903,445 3.6%      |  |
|                                   | Total Local Tax Rate                   | \$ 16.32         | \$ 17.20         | \$ 17.40         | \$ 17.55         | \$ 19.82         | \$ 20.40         | \$ 4.08 25.0%          | \$ 0.58 2.9%           |  |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 16.02         | \$ 16.20         | \$ 17.21         | \$ 18.15         | \$ 19.33         | \$ 20.15         | \$ 4.13 25.8%          | \$ 0.82 4.2%           |  |
| <b>Property Valuations *</b>      |  |                  |                  |                  |                  |                  |                  |                        |                        |  |
|                                   | Net assessed w/ utilities              | \$ 9,152,228,735 | \$ 9,170,749,039 | \$ 9,281,224,534 | \$ 9,353,293,990 | \$ 8,389,365,623 | \$ 8,442,078,139 | \$ - 710,150,596 -7.8% | \$ 52,712,516 0.6%     |  |
|                                   | Net assessed w/o utilities             | \$ 8,980,391,935 | \$ 8,996,058,859 | \$ 9,098,356,354 | \$ 9,148,123,510 | \$ 8,174,864,743 | \$ 8,208,121,659 | \$ - 772,270,276 -8.6% | \$ 33,256,916 0.4%     |  |
|                                   | Equalized w/o utilities                | \$ 7,915,678,141 | \$ 8,362,475,175 | \$ 9,221,057,304 | \$ 9,633,372,001 | \$ 9,274,501,943 | \$ 8,918,556,759 | \$ 1,002,878,618 12.7% | \$ - 355,945,184 -3.8% |  |

**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 \$1,722,184 change in Appropriation or Revenue                                   |
| A \$1 change in the tax rate                       | = a \$8,442,078 change in Appropriation or Revenue or a 4.90% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Nashua</b>  |               |               |   |  |  |                                   |                                   |             |  |  |
|--|---------------|---------------|---|--|--|-----------------------------------|-----------------------------------|-------------|--|--|
| <i>Current Dollar Amounts</i>                              |               |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  |  | <i>01 to 07 07 to 10</i>          |                                   |             |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>         |               |               |   |  |  |                                   |                                   |             |  |  |
| 1 General Government                                       | \$17,634,438  | \$29,691,358  | \$29,659,437  | 9.1%   | 0.0%   | \$256                             | \$363                             | \$343       | 6.0%   | -1.8%  |
| 2 Police   | \$13,022,071  | \$15,508,278  | \$17,957,915  | 3.0%   | 5.0%   | \$189                             | \$189                             | \$208       | 0.0%   | 3.1%   |
| 3 Fire/Ambulance   | \$10,999,253  | \$12,849,342  | \$14,353,391  | 2.6%   | 3.8%   | \$160                             | \$157                             | \$166       | -0.3%  | 1.9%   |
| 4 Highways & Streets                                       | \$7,222,580   | \$7,474,978   | \$7,976,565   | 0.6%   | 2.2%   | \$105                             | \$91                              | \$92        | -2.3%  | 0.3%   |
| 5 Sanitation   | \$0           | \$33,228,656  | \$27,462,918  |  |  | \$0                               | \$406                             | \$318       |  |  |
| 6 Water Distribution & Treatment                           | \$0           | \$0           | \$0   |  |  | \$0                               | \$0                               | \$0         |  |  |
| 7 Health & Welfare   | \$1,851,150   | \$2,631,945   | \$2,558,781   | 6.0%   | -0.9%  | \$27                              | \$32                              | \$30        | 3.0%   | -2.7%  |
| 8 Culture & Recreation                                     | \$5,327,870   | \$4,732,453   | \$5,140,243   | -2.0%  | 2.8%   | \$77                              | \$58                              | \$59        | -4.7%  | 0.9%   |
| 9 Conservation/Economic Development & Housing              | \$0           | \$106,522     | \$131,434   |  |  | \$0                               | \$1                               | \$2         |  |  |
| 10 Debt Service  | \$3,349,915   | \$3,793,954   | \$4,118,846   | 2.1%   | 2.8%   | \$49                              | \$46                              | \$48        | -0.8%  | 0.9%   |
| 11 Capital Outlay  | \$799,750     | \$1,338,095   | \$1,150,000   | 9.0%   | -4.9%  | \$12                              | \$16                              | \$13        | 5.9%   | -6.6%  |
| 12 Schools (Local)   | \$68,843,479  | \$105,651,595 | \$123,505,233   | 7.4%   | 5.3%   | \$998                             | \$1,290                           | \$1,428     | 4.4%   | 3.4%   |
| 13 Schools (State)   | \$32,026,680  | \$20,655,168  | \$19,531,639  | -7.0%  | -1.8%  | \$465                             | \$252                             | \$226       | -9.7%  | -3.6%  |
| 14 County  | \$9,338,472   | \$9,355,302   | \$9,416,623   | 0.0%   | 0.2%   | \$135                             | \$114                             | \$109       | -2.8%  | -1.6%  |
| 15 Total of all categories (incl operating transfers)      | \$172,344,665 | \$250,424,884 | \$267,175,565   | 6.4%   | 2.2%   | \$2,500                           | \$3,059                           | \$3,089     | 3.4%   | 0.3%   |
| <b>Nashua</b>  |               |               |   |  |  |                                   |                                   |             |  |  |
| <i>Current Dollar Amounts</i>                              |               |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  |  | <i>01 to 07 07 to 10</i>          |                                   |             |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |               |               |   |  |  |                                   |                                   |             |  |  |
| 16 Local Property Tax Receipts                             | \$119,086,788 | \$161,078,196 | \$171,661,579   | 5.2%   | 2.1%   | \$1,727                           | \$1,967                           | \$1,985     | 2.2%   | 0.3%   |
| 17 Municipal Property Tax                                  | \$41,703,127  | \$62,491,139  | \$66,477,700  | 7.0%   | 2.1%   | \$605                             | \$763                             | \$769       | 4.0%   | 0.2%   |
| 18 Schools (Local) Property Tax                            | \$36,018,509  | \$68,576,587  | \$76,235,617  | 11.3%  | 3.6%   | \$522                             | \$838                             | \$881       | 8.2%   | 1.7%   |
| 19 Schools (State) Property Tax                            | \$32,026,680  | \$20,655,168  | \$19,531,639  | -7.0%  | -1.8%  | \$465                             | \$252                             | \$226       | -9.7%  | -3.6%  |
| 20 County Property Tax                                     | \$9,338,472   | \$9,355,302   | \$9,416,623   | 0.0%   | 0.2%   | \$135                             | \$114                             | \$109       | -2.8%  | -1.6%  |
| 21 Licensing and Fees Receipts                             | \$10,197,963  | \$12,686,175  | \$12,795,250  | 3.7%   | 0.3%   | \$148                             | \$155                             | \$148       | 0.8%   | -1.5%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$8,717,755   | \$14,171,974  | \$18,433,501  | 8.4%   | 9.2%   | \$126                             | \$173                             | \$213       | 5.4%   | 7.2%   |
| 23 Total of locally raised funds                           | \$138,002,506 | \$187,936,345 | \$202,890,330   | 5.3%   | 2.6%   | \$2,002                           | \$2,295                           | \$2,346     | 2.3%   | 0.7%   |
| 24 State contribution to Municipal                         | \$4,886,854   | \$6,483,424   | \$5,652,936   | 4.8%   | -4.5%  | \$71                              | \$79                              | \$65        | 1.9%   | -6.2%  |
| 25 State contribution to Schools                           | \$28,698,756  | \$31,303,454  | \$35,998,972  | 1.5%   | 4.8%   | \$416                             | \$382                             | \$416       | -1.4%  | 2.9%   |
| 26 Federal and Other Gov't Contributions                   | \$0           | \$30,000      | \$50,000  |  |  | \$0                               | \$0                               | \$1         |  |  |
| 27 Total of all categories (incl operating transfers)      | \$172,344,665 | \$250,424,884 | \$267,175,565   | 6.4%   | 2.2%   | \$2,500                           | \$3,059                           | \$3,089     | 3.4%   | 0.3%   |
| <b>Nashua</b>  |               |               |   |  |  |                                   |                                   |             |  |  |
| <i>Number of People</i>                                    |               |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  |  | <i>01 to 07 07 to 10</i>          |                                   |             |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |                                   |                                   |             |  |  |
| 28 Resident Population                                     | 87,445        | 86,837        | 86,494  | -0.1%  | -0.1%  |                                   |                                   |             |  |  |
| 29 Northeast Consumer Price Index                          | 184.4         | 220.5         | 233.9   | 3.0%   | 2.0%   |                                   |                                   |             |  |  |

**PORTSMOUTH**  
Municipal, School, and County Five Year Tax Summary

| Account No.                       | Description                            | 2005             | 2006             | 2007             | 2008             | 2009             | 2010             | 5 Year Change    |         | 1 Year Change  |         |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------|----------------|---------|
| <b>Municipal *</b>                |  |                  |                  |                  |                  |                  |                  |                  |         |                |         |
|                                   | Gross Appropriation **                 | \$ 60,617,241    | \$ 63,770,836    | \$ 61,013,471    | \$ 62,344,483    | \$ 59,697,575    | \$ 60,579,848    | \$ - 37,393      | -0.1%   | \$ 882,273     | 1.5%    |
|                                   | Revenues ***                           | \$ 35,391,910    | \$ 37,005,534    | \$ 32,864,006    | \$ 31,589,960    | \$ 29,191,756    | \$ 27,395,697    | \$ - 7,996,213   | -22.6%  | \$ - 1,796,059 | -6.2%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 25,225,331    | \$ 26,765,302    | \$ 28,149,465    | \$ 30,754,523    | \$ 30,505,819    | \$ 33,184,151    | \$ 7,958,820     | 31.6%   | \$ 2,678,332   | 8.8%    |
|                                   | Local Municipal Tax Rate               | \$ 8.13          | \$ 7.27          | \$ 7.55          | \$ 8.14          | \$ 8.01          | \$ 8.50          | \$ 0.37          | 4.6%    | \$ 0.49        | 6.1%    |
| <b>Local School *</b>             |  |                  |                  |                  |                  |                  |                  |                  |         |                |         |
|                                   | Gross Appropriation **                 | \$ 35,761,595    | \$ 37,788,630    | \$ 39,369,960    | \$ 39,670,240    | \$ 40,856,102    | \$ 42,065,489    | \$ 6,303,894     | 17.6%   | \$ 1,209,387   | 3.0%    |
|                                   | Revenues ***                           | \$ 9,853,185     | \$ 10,249,152    | \$ 10,496,409    | \$ 10,224,346    | \$ 10,642,664    | \$ 11,941,085    | \$ 2,087,900     | 21.2%   | \$ 1,298,421   | 12.2%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 17,033,430    | \$ 18,979,003    | \$ 20,536,595    | \$ 20,776,236    | \$ 21,766,391    | \$ 21,086,109    | \$ 4,052,679     | 23.8%   | \$ - 680,282   | -3.1%   |
|                                   | Local School Tax Rate                  | \$ 5.48          | \$ 5.16          | \$ 5.50          | \$ 5.49          | \$ 5.72          | \$ 5.40          | \$ - 0.08        | -1.5%   | \$ - 0.32      | -5.6%   |
| <b>State School *</b>             |  |                  |                  |                  |                  |                  |                  |                  |         |                |         |
|                                   | Gross Appropriation **                 |                  |                  |                  |                  |                  |                  |                  |         |                |         |
|                                   | Revenues ***                           | \$ 8,874,980     | \$ 8,560,475     | \$ 8,336,956     | \$ 8,669,658     | \$ 8,447,047     | \$ 9,038,295     | \$ 163,315       | 1.8%    | \$ 591,248     | 7.0%    |
|                                   | Net Appropriation (Raised by taxes)    | \$ 8,874,980     | \$ 8,560,475     | \$ 8,336,956     | \$ 8,669,658     | \$ 8,447,047     | \$ 9,038,295     | \$ 163,315       | 1.8%    | \$ 591,248     | 7.0%    |
|                                   | Equalized State School Tax Rate        | \$ 2.97          | \$ 2.41          | \$ 2.34          | \$ 2.40          | \$ 2.32          | \$ 2.43          | \$ - 0.54        | -18.2%  | \$ 0.11        | 4.7%    |
| <b>Adequate Education Grant *</b> |  |                  |                  |                  |                  |                  |                  |                  |         |                |         |
|                                   |  | \$ 0             | \$ 0             | \$ 0             | \$ 0             | \$ 222,611       | \$ 0             | \$ 0             | -       | \$ - 222,611   | -100.0% |
| <b>Total School *</b>             |  |                  |                  |                  |                  |                  |                  |                  |         |                |         |
|                                   | Gross Appropriation **                 | \$ 35,761,595    | \$ 37,788,630    | \$ 39,369,960    | \$ 39,670,240    | \$ 40,856,102    | \$ 42,065,489    | \$ 6,303,894     | 17.6%   | \$ 1,209,387   | 3.0%    |
|                                   | Revenues ***                           | \$ 18,728,165    | \$ 18,809,627    | \$ 18,833,365    | \$ 18,894,004    | \$ 19,089,711    | \$ 20,979,380    | \$ 2,251,215     | 12.0%   | \$ 1,889,669   | 9.9%    |
|                                   | Net Appropriation (Raised by taxes)    | \$ 25,908,410    | \$ 27,539,478    | \$ 28,873,551    | \$ 29,445,894    | \$ 30,213,438    | \$ 30,124,404    | \$ 4,215,994     | 16.3%   | \$ - 89,034    | -0.3%   |
|                                   | Tax Rate                               | \$ 8.45          | \$ 7.57          | \$ 7.84          | \$ 7.89          | \$ 8.04          | \$ 7.83          | \$ - 0.62        | -7.3%   | \$ - 0.21      | -2.6%   |
| <b>County *</b>                   |  |                  |                  |                  |                  |                  |                  |                  |         |                |         |
|                                   | Gross Appropriation **                 | \$ 3,221,027     | \$ 3,273,969     | \$ 3,578,292     | \$ 3,628,417     | \$ 3,949,898     | \$ 4,201,480     | \$ 980,453       | 30.4%   | \$ 251,582     | 6.4%    |
|                                   | Revenues ***                           | \$ 42,415        | \$ 42,415        | \$ 42,415        | \$ 42,415        | \$ 0             | \$ 0             | \$ - 42,415      | -100.0% | \$ 0           | -       |
|                                   | Net Appropriation (Raised by taxes)    | \$ 3,178,612     | \$ 3,231,554     | \$ 3,535,877     | \$ 3,586,002     | \$ 3,949,898     | \$ 4,201,480     | \$ 1,022,868     | 32.2%   | \$ 251,582     | 6.4%    |
|                                   | Local County Tax Rate                  | \$ 1.02          | \$ 0.88          | \$ 0.95          | \$ 0.95          | \$ 1.04          | \$ 1.08          | \$ 0.06          | 5.9%    | \$ 0.04        | 3.8%    |
| <b>Total *</b>                    |  |                  |                  |                  |                  |                  |                  |                  |         |                |         |
|                                   | Gross Appropriation **                 | \$ 99,599,863    | \$ 104,833,435   | \$ 103,961,723   | \$ 105,643,140   | \$ 104,503,575   | \$ 106,846,817   | \$ 7,246,954     | 7.3%    | \$ 2,343,242   | 2.2%    |
|                                   | Revenues ***                           | \$ 54,162,490    | \$ 55,857,576    | \$ 51,739,786    | \$ 50,526,379    | \$ 48,281,467    | \$ 48,375,077    | \$ - 5,787,413   | -10.7%  | \$ 93,610      | 0.2%    |
|                                   | Net Appropriation (Raised by taxes)    | \$ 54,312,353    | \$ 57,536,334    | \$ 60,558,893    | \$ 63,786,419    | \$ 64,669,155    | \$ 67,510,035    | \$ 13,197,682    | 24.3%   | \$ 2,840,880   | 4.4%    |
|                                   | Total Local Tax Rate                   | \$ 17.60         | \$ 15.72         | \$ 16.34         | \$ 16.98         | \$ 17.09         | \$ 17.41         | \$ - 0.19        | -1.1%   | \$ 0.32        | 1.9%    |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 14.19         | \$ 13.76         | \$ 14.82         | \$ 15.01         | \$ 15.54         | \$ 16.51         | \$ 2.32          | 16.4%   | \$ 0.97        | 6.3%    |
| <b>Property Valuations *</b>      |  |                  |                  |                  |                  |                  |                  |                  |         |                |         |
|                                   | Net assessed w/ utilities              | \$ 3,106,411,197 | \$ 3,680,472,581 | \$ 3,730,985,415 | \$ 3,781,039,963 | \$ 3,807,536,521 | \$ 3,903,031,800 | \$ 796,620,603   | 25.6%   | \$ 95,495,279  | 2.5%    |
|                                   | Net assessed w/o utilities             | \$ 2,985,036,259 | \$ 3,547,403,779 | \$ 3,557,733,890 | \$ 3,607,856,910 | \$ 3,634,413,852 | \$ 3,721,242,300 | \$ 736,206,041   | 24.7%   | \$ 86,828,448  | 2.4%    |
|                                   | Equalized w/o utilities                | \$ 3,124,992,874 | \$ 3,403,767,592 | \$ 3,721,855,196 | \$ 4,051,241,876 | \$ 3,956,462,513 | \$ 4,127,075,133 | \$ 1,002,082,259 | 32.1%   | \$ 170,612,620 | 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 0.15% change in tax rate or a \$0.03 change in tax rate per \$1,000              |
| A 1% change in the tax rate                        | = a \$679,518 change in Appropriation or Revenue                                     |
| A \$1 change in the tax rate                       | = a \$3,903,032 change in Appropriation or Revenue or a 5.74% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Portsmouth</b>  |               |               |                          |  |  |                                   |                                   |                          |  |  |
|--|---------------|---------------|--------------------------|--|--|-----------------------------------|-----------------------------------|--------------------------|--|--|
| <i>Current Dollar Amounts</i>                              |               |               | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>         |               |               |                          |  |  |                                   |                                   |                          |  |  |
| 1 General Government                                       | \$5,563,162   | \$8,367,911   | \$9,646,390              | 7.0%   | 4.9%   | \$338                             | \$433                             | \$454                    | 4.2%   | 1.6%   |
| 2 Police   | \$5,918,038   | \$8,352,488   | \$8,438,673              | 5.9%   | 0.3%   | \$359                             | \$432                             | \$397                    | 3.1%   | -2.8%  |
| 3 Fire/Ambulance   | \$4,241,935   | \$6,500,665   | \$6,722,490              | 7.4%   | 1.1%   | \$257                             | \$336                             | \$317                    | 4.6%   | -2.0%  |
| 4 Highways & Streets                                       | \$2,668,857   | \$2,910,196   | \$3,262,694              | 1.5%   | 3.9%   | \$162                             | \$151                             | \$154                    | -1.2%  | 0.7%   |
| 5 Sanitation   | \$1,079,881   | \$1,133,667   | \$1,167,622              | 0.8%   | 1.0%   | \$66                              | \$59                              | \$55                     | -1.8%  | -2.1%  |
| 6 Water Distribution & Treatment                           | \$0           | \$0           | \$0                      |  |  | \$0                               | \$0                               | \$0                      |  |  |
| 7 Health & Welfare   | \$612,236     | \$769,923     | \$722,452                | 3.9%   | -2.1%  | \$37                              | \$40                              | \$34                     | 1.2%   | -5.1%  |
| 8 Culture & Recreation                                     | \$1,836,485   | \$2,551,938   | \$2,241,929              | 5.6%   | -4.2%  | \$111                             | \$132                             | \$106                    | 2.9%   | -7.2%  |
| 9 Conservation/Economic Development & Housing              | \$1,900       | \$1,900       | \$1,600                  | 0.0%   | -5.6%  | \$0                               | \$0                               | \$0                      | -2.6%  | -8.5%  |
| 10 Debt Service  | \$5,594,297   | \$8,807,215   | \$9,631,840              | 7.9%   | 3.0%   | \$340                             | \$456                             | \$454                    | 5.0%   | -0.2%  |
| 11 Capital Outlay  | \$1,000,000   | \$1,200,000   | \$1,833,480              | 3.1%   | 15.2%  | \$61                              | \$62                              | \$86                     | 0.4%   | 11.6%  |
| 12 Schools (Local)   | \$56,903,758  | \$31,033,004  | \$33,027,194             | -9.6%  | 2.1%   | \$3,454                           | \$1,606                           | \$1,555                  | -12.0%   | -1.1%  |
| 13 Schools (State)   | \$10,872,372  | \$8,336,956   | \$9,038,295              | -4.3%  | 2.7%   | \$660                             | \$431                             | \$426                    | -6.8%  | -0.4%  |
| 14 County  | \$3,485,724   | \$3,535,877   | \$4,201,480              | 0.2%   | 5.9%   | \$212                             | \$183                             | \$198                    | -2.4%  | 2.6%   |
| 15 Total of all categories (incl operating transfers)      | \$118,499,600 | \$102,074,495 | \$105,171,628            | -2.5%  | 1.0%   | \$7,192                           | \$5,282                           | \$4,953                  | -5.0%  | -2.1%  |
| <b>Portsmouth</b>  |               |               |                          |  |  |                                   |                                   |                          |  |  |
| <i>Current Dollar Amounts</i>                              |               |               | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |               |               |                          |  |  |                                   |                                   |                          |  |  |
| 16 Local Property Tax Receipts                             | \$43,908,880  | \$60,558,893  | \$67,510,035             | 5.5%   | 3.7%   | \$2,665                           | \$3,134                           | \$3,179                  | 2.7%   | 0.5%   |
| 17 Municipal Property Tax                                  | \$17,856,269  | \$28,149,465  | \$33,184,151             | 7.9%   | 5.6%   | \$1,084                           | \$1,457                           | \$1,563                  | 5.1%   | 2.4%   |
| 18 Schools (Local) Property Tax                            | \$11,694,515  | \$20,536,595  | \$21,086,109             | 9.8%   | 0.9%   | \$710                             | \$1,063                           | \$993                    | 7.0%   | -2.2%  |
| 19 Schools (State) Property Tax                            | \$10,872,372  | \$8,336,956   | \$9,038,295              | -4.3%  | 2.7%   | \$660                             | \$431                             | \$426                    | -6.8%  | -0.4%  |
| 20 County Property Tax                                     | \$3,485,724   | \$3,535,877   | \$4,201,480              | 0.2%   | 5.9%   | \$212                             | \$183                             | \$198                    | -2.4%  | 2.6%   |
| 21 Licensing and Fees Receipts                             | \$3,489,050   | \$4,048,000   | \$3,650,000              | 2.5%   | -3.4%  | \$212                             | \$209                             | \$172                    | -0.2%  | -6.4%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$52,338,394  | \$17,653,219  | \$18,459,734             | -16.6%   | 1.5%   | \$3,176                           | \$914                             | \$869                    | -18.8%   | -1.6%  |
| 23 Total of locally raised funds                           | \$99,736,324  | \$82,260,112  | \$89,619,769             | -3.2%  | 2.9%   | \$6,053                           | \$4,257                           | \$4,221                  | -5.7%  | -0.3%  |
| 24 State contribution to Municipal                         | \$2,760,227   | \$2,997,642   | \$2,650,862              | 1.4%   | -4.0%  | \$168                             | \$155                             | \$125                    | -1.3%  | -7.0%  |
| 25 State contribution to Schools                           | \$0           | \$0           | \$0                      |  |  | \$0                               | \$0                               | \$0                      |  |  |
| 26 Federal and Other Gov't Contributions                   | \$0           | \$0           | \$0                      |  |  | \$0                               | \$0                               | \$0                      |  |  |
| 27 Total of all categories (incl operating transfers)      | \$118,499,600 | \$102,074,495 | \$105,171,628            | -2.5%  | 1.0%   | \$7,192                           | \$5,282                           | \$4,953                  | -5.0%  | -2.1%  |
| <b>Portsmouth</b>  |               |               |                          |  |  |                                   |                                   |                          |  |  |
| <i>Number of People</i>                                    |               |               | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   | <i>01 to 07 07 to 10</i>          |                          |  |  |
|  | <u>2001</u>   | <u>2007</u>   | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |                                   |                                   |                          |  |  |
| 28 Resident Population                                     | 20,897        | 20,495        | 21,233                   | -0.3%  | 1.2%   |                                   |                                   |                          |  |  |
| 29 Northeast Consumer Price Index                          | 184.4         | 220.5         | 233.9                    | 3.0%   | 2.0%   |                                   |                                   |                          |  |  |

**ROCHESTER**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005             | 2006             | 2007             | 2008             | 2009             | 2010             | 5 Year Change   |         | 1 Year Change  |       |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|---------|----------------|-------|
| <b>Municipal *</b>                |  |                  |                  |                  |                  |                  |                  |                 |         |                |       |
|                                   | Gross Appropriation **                 | \$ 58,721,627    | \$ 50,698,397    | \$ 46,525,064    | \$ 44,502,792    | \$ 42,185,677    | \$ 41,795,303    | \$ -16,926,324  | -28.8%  | \$ -390,374    | -0.9% |
|                                   | Revenues ***                           | \$ 46,898,549    | \$ 38,343,010    | \$ 33,296,237    | \$ 29,763,427    | \$ 27,311,828    | \$ 26,259,521    | \$ -20,639,028  | -44.0%  | \$ -1,052,307  | -3.9% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 11,823,078    | \$ 12,355,387    | \$ 13,228,827    | \$ 14,739,365    | \$ 14,873,849    | \$ 15,535,782    | \$ 3,712,704    | 31.4%   | \$ 661,933     | 4.5%  |
|                                   | Local Municipal Tax Rate               | \$ 5.30          | \$ 5.48          | \$ 5.72          | \$ 6.25          | \$ 7.18          | \$ 7.74          | \$ 2.44         | 46.0%   | \$ 0.56        | 7.8%  |
| <b>Local School *</b>             |  |                  |                  |                  |                  |                  |                  |                 |         |                |       |
|                                   | Gross Appropriation **                 | \$ 48,639,722    | \$ 51,710,259    | \$ 55,383,906    | \$ 56,515,022    | \$ 59,520,965    | \$ 59,079,700    | \$ 10,439,978   | 21.5%   | \$ -441,265    | -0.7% |
|                                   | Revenues ***                           | \$ 26,286,800    | \$ 27,381,526    | \$ 30,010,927    | \$ 29,601,416    | \$ 32,562,897    | \$ 32,439,975    | \$ 6,153,175    | 23.4%   | \$ -122,922    | -0.4% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 17,177,946    | \$ 19,115,611    | \$ 20,157,937    | \$ 21,691,706    | \$ 21,839,961    | \$ 21,474,000    | \$ 4,296,054    | 25.0%   | \$ -365,961    | -1.7% |
|                                   | Local School Tax Rate                  | \$ 7.70          | \$ 8.48          | \$ 8.70          | \$ 9.20          | \$ 10.54         | \$ 10.71         | \$ 3.01         | 39.1%   | \$ 0.17        | 1.6%  |
| <b>State School *</b>             |  |                  |                  |                  |                  |                  |                  |                 |         |                |       |
|                                   | Gross Appropriation **                 |                  |                  |                  |                  |                  |                  |                 |         |                |       |
|                                   | Revenues ***                           | \$ 5,174,976     | \$ 5,213,122     | \$ 5,215,042     | \$ 5,221,900     | \$ 5,118,107     | \$ 5,165,725     | \$ -9,251       | -0.2%   | \$ 47,618      | 0.9%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 5,174,976     | \$ 5,213,122     | \$ 5,215,042     | \$ 5,221,900     | \$ 5,118,107     | \$ 5,165,725     | \$ -9,251       | -0.2%   | \$ 47,618      | 0.9%  |
|                                   | Equalized State School Tax Rate        | \$ 2.36          | \$ 2.34          | \$ 2.29          | \$ 2.26          | \$ 2.53          | \$ 2.64          | \$ 0.28         | 11.9%   | \$ 0.11        | 4.3%  |
| <b>Adequate Education Grant *</b> |  |                  |                  |                  |                  |                  |                  |                 |         |                |       |
|                                   |  | \$ 17,565,380    | \$ 17,565,380    | \$ 19,528,790    | \$ 19,528,790    | \$ 22,458,109    | \$ 22,458,109    | \$ 4,892,729    | 27.9%   | \$ 0           | 0.0%  |
| <b>Total School *</b>             |  |                  |                  |                  |                  |                  |                  |                 |         |                |       |
|                                   | Gross Appropriation **                 | \$ 48,639,722    | \$ 51,710,259    | \$ 55,383,906    | \$ 56,515,022    | \$ 59,520,965    | \$ 59,079,700    | \$ 10,439,978   | 21.5%   | \$ -441,265    | -0.7% |
|                                   | Revenues ***                           | \$ 31,461,776    | \$ 32,594,648    | \$ 35,225,969    | \$ 34,823,316    | \$ 37,681,004    | \$ 37,605,700    | \$ 6,143,924    | 19.5%   | \$ -75,304     | -0.2% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 22,352,922    | \$ 24,328,733    | \$ 25,372,979    | \$ 26,913,606    | \$ 26,958,068    | \$ 26,639,725    | \$ 4,286,803    | 19.2%   | \$ -318,343    | -1.2% |
|                                   | Tax Rate                               | \$ 10.06         | \$ 10.82         | \$ 10.99         | \$ 11.46         | \$ 13.07         | \$ 13.35         | \$ 3.29         | 32.7%   | \$ 0.28        | 2.1%  |
| <b>County *</b>                   |  |                  |                  |                  |                  |                  |                  |                 |         |                |       |
|                                   | Gross Appropriation **                 | \$ 4,379,097     | \$ 4,653,881     | \$ 4,919,375     | \$ 5,416,767     | \$ 5,567,792     | \$ 5,618,312     | \$ 1,239,215    | 28.3%   | \$ 50,520      | 0.9%  |
|                                   | Revenues ***                           | \$ 43,858        | \$ 43,858        | \$ 43,858        | \$ 43,858        | \$ 0             | \$ 0             | \$ -43,858      | -100.0% | \$ 0           | -     |
|                                   | Net Appropriation (Raised by taxes)    | \$ 4,335,239     | \$ 4,610,023     | \$ 4,875,517     | \$ 5,372,909     | \$ 5,567,792     | \$ 5,618,312     | \$ 1,283,073    | 29.6%   | \$ 50,520      | 0.9%  |
|                                   | Local County Tax Rate                  | \$ 1.94          | \$ 2.04          | \$ 2.10          | \$ 2.28          | \$ 2.69          | \$ 2.80          | \$ 0.86         | 44.3%   | \$ 0.11        | 4.1%  |
| <b>Total *</b>                    |  |                  |                  |                  |                  |                  |                  |                 |         |                |       |
|                                   | Gross Appropriation **                 | \$ 111,740,446   | \$ 107,062,537   | \$ 106,828,345   | \$ 106,434,581   | \$ 107,274,434   | \$ 106,493,315   | \$ -5,247,131   | -4.7%   | \$ -781,119    | -0.7% |
|                                   | Revenues ***                           | \$ 78,404,183    | \$ 70,981,516    | \$ 68,566,064    | \$ 64,630,601    | \$ 64,992,832    | \$ 63,865,221    | \$ -14,538,962  | -18.5%  | \$ -1,127,611  | -1.7% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 38,511,239    | \$ 41,294,143    | \$ 43,477,323    | \$ 47,025,880    | \$ 47,399,709    | \$ 47,793,819    | \$ 9,282,580    | 24.1%   | \$ 394,110     | 0.8%  |
|                                   | Total Local Tax Rate                   | \$ 17.30         | \$ 18.34         | \$ 18.81         | \$ 19.99         | \$ 22.94         | \$ 23.89         | \$ 6.59         | 38.1%   | \$ 0.95        | 4.1%  |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 16.34         | \$ 16.81         | \$ 17.93         | \$ 19.71         | \$ 21.41         | \$ 22.75         | \$ 6.41         | 39.3%   | \$ 1.34        | 6.3%  |
| <b>Property Valuations *</b>      |  |                  |                  |                  |                  |                  |                  |                 |         |                |       |
|                                   | Net assessed w/ utilities              | \$ 2,231,365,655 | \$ 2,255,466,914 | \$ 2,316,298,140 | \$ 2,357,398,865 | \$ 2,071,475,412 | \$ 2,005,896,840 | \$ -225,468,815 | -10.1%  | \$ -65,578,572 | -3.2% |
|                                   | Net assessed w/o utilities             | \$ 2,192,642,555 | \$ 2,225,073,414 | \$ 2,276,016,640 | \$ 2,313,804,565 | \$ 2,024,069,512 | \$ 1,957,769,240 | \$ -234,873,315 | -10.7%  | \$ -66,300,272 | -3.3% |
|                                   | Equalized w/o utilities                | \$ 1,822,174,804 | \$ 2,072,811,849 | \$ 2,328,143,681 | \$ 2,440,140,346 | \$ 2,397,239,979 | \$ 2,358,778,549 | \$ 536,603,745  | 29.4%   | \$ -38,461,430 | -1.6% |

**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 0.21% change in tax rate or a \$0.05 change in tax rate per \$1,000              |
| A 1% change in the tax rate                        | = a \$479,209 change in Appropriation or Revenue                                     |
| A \$1 change in the tax rate                       | = a \$2,005,897 change in Appropriation or Revenue or a 4.19% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Rochester</b>   |              |               |   |  |  |                                   |                                   |             |  |  |
|--|--------------|---------------|---|--|--|-----------------------------------|-----------------------------------|-------------|--|--|
| <i>Current Dollar Amounts</i>                              |              |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  |  | <i>01 to 07 07 to 10</i>          |                                   |             |  |  |
|  | <u>2001</u>  | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>         |              |               |   |  |  |                                   |                                   |             |  |  |
| 1 General Government                                       | \$3,144,740  | \$4,031,900   | \$3,540,334   | 4.2%   | -4.2%  | \$137                             | \$140                             | \$119       | 0.3%   | -5.3%  |
| 2 Police   | \$3,722,426  | \$5,222,675   | \$6,017,762   | 5.8%   | 4.8%   | \$163                             | \$181                             | \$202       | 1.8%   | 3.7%   |
| 3 Fire/Ambulance   | \$2,673,570  | \$3,599,323   | \$3,777,104   | 5.1%   | 1.6%   | \$117                             | \$125                             | \$127       | 1.1%   | 0.5%   |
| 4 Highways & Streets                                       | \$1,506,280  | \$2,056,707   | \$2,035,604   | 5.3%   | -0.3%  | \$66                              | \$71                              | \$68        | 1.4%   | -1.4%  |
| 5 Sanitation   | \$5,751,265  | \$6,805,225   | \$6,318,025   | 2.8%   | -2.4%  | \$251                             | \$236                             | \$212       | -1.0%  | -3.5%  |
| 6 Water Distribution & Treatment                           | \$3,468,435  | \$3,920,197   | \$4,211,505   | 2.1%   | 2.4%   | \$152                             | \$136                             | \$142       | -1.8%  | 1.3%   |
| 7 Health & Welfare   | \$411,290    | \$777,064     | \$423,872   | 11.2%  | -18.3%   | \$18                              | \$27                              | \$14        | 7.0%   | -19.2%   |
| 8 Culture & Recreation                                     | \$1,222,160  | \$1,706,762   | \$1,692,365   | 5.7%   | -0.3%  | \$53                              | \$59                              | \$57        | 1.8%   | -1.4%  |
| 9 Conservation/Economic Development & Housing              | \$380,000    | \$849,495     | \$682,763   | 14.3%  | -7.0%  | \$17                              | \$30                              | \$23        | 10.0%  | -8.0%  |
| 10 Debt Service  | \$2,210,160  | \$3,591,728   | \$4,150,445   | 8.4%   | 4.9%   | \$97                              | \$125                             | \$140       | 4.4%   | 3.8%   |
| 11 Capital Outlay  | \$1,611,000  | \$10,405,324  | \$4,301,288   | 36.5%  | -25.5%   | \$70                              | \$362                             | \$145       | 31.3%  | -26.3%   |
| 12 Schools (Local)   | \$31,333,976 | \$50,168,864  | \$53,913,975  | 8.2%   | 2.4%   | \$1,370                           | \$1,743                           | \$1,812     | 4.1%   | 1.3%   |
| 13 Schools (State)   | \$6,702,966  | \$5,215,042   | \$5,165,725   | -4.1%  | -0.3%  | \$293                             | \$181                             | \$174       | -7.7%  | -1.4%  |
| 14 County  | \$2,811,349  | \$4,875,517   | \$5,618,312   | 9.6%   | 4.8%   | \$123                             | \$169                             | \$189       | 5.5%   | 3.7%   |
| 15 Total of all categories (incl operating transfers)      | \$68,426,397 | \$105,749,689 | \$105,272,299   | 7.5%   | -0.2%  | \$2,992                           | \$3,674                           | \$3,538     | 3.5%   | -1.2%  |
| <b>Rochester</b>   |              |               |   |  |  |                                   |                                   |             |  |  |
| <i>Current Dollar Amounts</i>                              |              |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  |  | <i>01 to 07 07 to 10</i>          |                                   |             |  |  |
|  | <u>2001</u>  | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |              |               |   |  |  |                                   |                                   |             |  |  |
| 16 Local Property Tax Receipts                             | \$27,001,758 | \$43,477,323  | \$47,793,819  | 8.3%   | 3.2%   | \$1,181                           | \$1,510                           | \$1,606     | 4.2%   | 2.1%   |
| 17 Municipal Property Tax                                  | \$6,862,631  | \$13,228,827  | \$15,535,782  | 11.6%  | 5.5%   | \$300                             | \$460                             | \$522       | 7.4%   | 4.3%   |
| 18 Schools (Local) Property Tax                            | \$10,624,812 | \$20,157,937  | \$21,474,000  | 11.3%  | 2.1%   | \$465                             | \$700                             | \$722       | 7.1%   | 1.0%   |
| 19 Schools (State) Property Tax                            | \$6,702,966  | \$5,215,042   | \$5,165,725   | -4.1%  | -0.3%  | \$293                             | \$181                             | \$174       | -7.7%  | -1.4%  |
| 20 County Property Tax                                     | \$2,811,349  | \$4,875,517   | \$5,618,312   | 9.6%   | 4.8%   | \$123                             | \$169                             | \$189       | 5.5%   | 3.7%   |
| 21 Licensing and Fees Receipts                             | \$3,916,700  | \$5,781,933   | \$4,213,474   | 6.7%   | -10.0%   | \$171                             | \$201                             | \$142       | 2.7%   | -11.0%   |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$8,450,039  | \$20,116,858  | \$15,151,668  | 15.6%  | -9.0%  | \$369                             | \$699                             | \$509       | 11.2%  | -10.0%   |
| 23 Total of locally raised funds                           | \$39,368,497 | \$69,376,114  | \$67,158,961  | 9.9%   | -1.1%  | \$1,721                           | \$2,410                           | \$2,257     | 5.8%   | -2.2%  |
| 24 State contribution to Municipal                         | \$2,061,727  | \$3,465,835   | \$2,775,745   | 9.0%   | -7.1%  | \$90                              | \$120                             | \$93        | 4.9%   | -8.2%  |
| 25 State contribution to Schools                           | \$14,509,939 | \$19,528,790  | \$22,458,109  | 5.1%   | 4.8%   | \$634                             | \$678                             | \$755       | 1.1%   | 3.6%   |
| 26 Federal and Other Gov't Contributions                   | \$23,000     | \$0           | \$0   |  |  | \$1                               | \$0                               | \$0         |  |  |
| 27 Total of all categories (incl operating transfers)      | \$68,426,397 | \$105,749,689 | \$105,272,299   | 7.5%   | -0.2%  | \$2,992                           | \$3,674                           | \$3,538     | 3.5%   | -1.2%  |
| <b>Rochester</b>   |              |               |   |  |  |                                   |                                   |             |  |  |
| <i>Number of People</i>                                    |              |               | <i>01 to 07 07 to 10 Per Person, Adjusted for Inflation</i> |  |  | <i>01 to 07 07 to 10</i>          |                                   |             |  |  |
|  | <u>2001</u>  | <u>2007</u>   | <u>2010</u>   | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |                                   |                                   |             |  |  |
| 28 Resident Population                                     | 29,008       | 30,527        | 29,752  | 0.9%   | -0.9%  |                                   |                                   |             |  |  |
| 29 Northeast Consumer Price Index                          | 184.4        | 220.5         | 233.9   | 3.0%   | 2.0%   |                                   |                                   |             |  |  |

**SOMERSWORTH**  
**Municipal, School, and County Five Year Tax Summary**

| Account No.                       | Description                            | 2005           | 2006           | 2007           | 2008           | 2009           | 2010           | 5 Year Change  |         | 1 Year Change   |        |
|-----------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|-----------------|--------|
| <b>Municipal *</b>                |  |                |                |                |                |                |                |                |         |                 |        |
|                                   | Gross Appropriation **                 | \$ 12,580,051  | \$ 14,766,089  | \$ 14,751,781  | \$ 15,435,560  | \$ 15,645,383  | \$ 15,812,360  | \$ 3,232,309   | 25.7%   | \$ 166,977      | 1.1%   |
|                                   | Revenues ***                           | \$ 7,227,331   | \$ 8,961,728   | \$ 8,608,664   | \$ 9,007,603   | \$ 8,697,927   | \$ 8,241,723   | \$ 1,014,392   | 14.0%   | \$ - 456,204    | -5.2%  |
|                                   | Net Appropriation (Raised by taxes)    | \$ 5,352,720   | \$ 5,804,361   | \$ 6,143,117   | \$ 6,427,957   | \$ 6,947,456   | \$ 7,570,637   | \$ 2,217,917   | 41.4%   | \$ 623,181      | 9.0%   |
|                                   | Local Municipal Tax Rate               | \$ 6.46        | \$ 6.82        | \$ 7.05        | \$ 7.25        | \$ 8.34        | \$ 9.05        | \$ 2.59        | 40.1%   | \$ 0.71         | 8.5%   |
| <b>Local School *</b>             |  |                |                |                |                |                |                |                |         |                 |        |
|                                   | Gross Appropriation **                 | \$ 16,520,634  | \$ 18,039,473  | \$ 19,737,005  | \$ 20,622,513  | \$ 41,916,568  | \$ 23,379,295  | \$ 6,858,661   | 41.5%   | \$ - 18,537,273 | -44.2% |
|                                   | Revenues ***                           | \$ 7,384,833   | \$ 7,522,402   | \$ 8,246,952   | \$ 8,467,156   | \$ 29,600,796  | \$ 10,328,248  | \$ 2,943,415   | 39.9%   | \$ - 19,272,548 | -65.1% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 6,974,677   | \$ 8,372,863   | \$ 9,405,035   | \$ 10,051,623  | \$ 10,246,067  | \$ 10,976,788  | \$ 4,002,111   | 57.4%   | \$ 730,721      | 7.1%   |
|                                   | Local School Tax Rate                  | \$ 8.41        | \$ 9.84        | \$ 10.79       | \$ 11.35       | \$ 12.29       | \$ 13.12       | \$ 4.71        | 56.0%   | \$ 0.83         | 6.8%   |
| <b>State School *</b>             |  |                |                |                |                |                |                |                |         |                 |        |
|                                   | Gross Appropriation **                 |                |                |                |                |                |                |                |         |                 |        |
|                                   | Revenues ***                           | \$ 2,161,124   | \$ 2,144,208   | \$ 2,085,018   | \$ 2,103,734   | \$ 2,069,705   | \$ 2,074,259   | \$ - 86,865    | -4.0%   | \$ 4,554        | 0.2%   |
|                                   | Net Appropriation (Raised by taxes)    | \$ 2,161,124   | \$ 2,144,208   | \$ 2,085,018   | \$ 2,103,734   | \$ 2,069,705   | \$ 2,074,259   | \$ - 86,865    | -4.0%   | \$ 4,554        | 0.2%   |
|                                   | Equalized State School Tax Rate        | \$ 2.61        | \$ 2.55        | \$ 2.42        | \$ 2.40        | \$ 2.51        | \$ 2.51        | \$ - 0.10      | -3.8%   | \$ 0.00         | 0.0%   |
| <b>Adequate Education Grant *</b> |  |                |                |                |                |                |                |                |         |                 |        |
|                                   |  | \$ 5,863,670   | \$ 5,863,670   | \$ 6,338,043   | \$ 6,338,043   | \$ 7,288,749   | \$ 7,288,749   | \$ 1,425,079   | 24.3%   | \$ 0            | 0.0%   |
| <b>Total School *</b>             |  |                |                |                |                |                |                |                |         |                 |        |
|                                   | Gross Appropriation **                 | \$ 16,520,634  | \$ 18,039,473  | \$ 19,737,005  | \$ 20,622,513  | \$ 41,916,568  | \$ 23,379,295  | \$ 6,858,661   | 41.5%   | \$ - 18,537,273 | -44.2% |
|                                   | Revenues ***                           | \$ 9,545,957   | \$ 9,666,610   | \$ 10,331,970  | \$ 10,570,890  | \$ 31,670,501  | \$ 12,402,507  | \$ 2,856,550   | 29.9%   | \$ - 19,267,994 | -60.8% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 9,135,801   | \$ 10,517,071  | \$ 11,490,053  | \$ 12,155,357  | \$ 12,315,772  | \$ 13,051,047  | \$ 3,915,246   | 42.9%   | \$ 735,275      | 6.0%   |
|                                   | Tax Rate                               | \$ 11.02       | \$ 12.39       | \$ 13.21       | \$ 13.75       | \$ 14.80       | \$ 15.63       | \$ 4.61        | 41.8%   | \$ 0.83         | 5.6%   |
| <b>County *</b>                   |  |                |                |                |                |                |                |                |         |                 |        |
|                                   | Gross Appropriation **                 | \$ 1,799,985   | \$ 1,850,956   | \$ 1,979,358   | \$ 2,178,639   | \$ 2,223,263   | \$ 2,211,961   | \$ 411,976     | 22.9%   | \$ - 11,302     | -0.5%  |
|                                   | Revenues ***                           | \$ 29,892      | \$ 29,892      | \$ 29,892      | \$ 29,892      | \$ 0           | \$ 0           | \$ - 29,892    | -100.0% | \$ 0            | -      |
|                                   | Net Appropriation (Raised by taxes)    | \$ 1,770,093   | \$ 1,821,064   | \$ 1,949,466   | \$ 2,148,747   | \$ 2,223,263   | \$ 2,211,961   | \$ 441,868     | 25.0%   | \$ - 11,302     | -0.5%  |
|                                   | Local County Tax Rate                  | \$ 2.13        | \$ 2.14        | \$ 2.24        | \$ 2.43        | \$ 2.67        | \$ 2.64        | \$ 0.51        | 23.9%   | \$ - 0.03       | -1.1%  |
| <b>Total *</b>                    |  |                |                |                |                |                |                |                |         |                 |        |
|                                   | Gross Appropriation **                 | \$ 30,900,670  | \$ 34,656,518  | \$ 36,468,144  | \$ 38,236,712  | \$ 59,785,214  | \$ 41,403,616  | \$ 10,502,946  | 34.0%   | \$ - 18,381,598 | -30.7% |
|                                   | Revenues ***                           | \$ 16,803,180  | \$ 18,658,230  | \$ 18,970,526  | \$ 19,608,385  | \$ 40,368,428  | \$ 20,644,230  | \$ 3,841,050   | 22.9%   | \$ - 19,724,198 | -48.9% |
|                                   | Net Appropriation (Raised by taxes)    | \$ 16,258,614  | \$ 18,142,496  | \$ 19,582,636  | \$ 20,732,061  | \$ 21,486,491  | \$ 22,833,645  | \$ 6,575,031   | 40.4%   | \$ 1,347,154    | 6.3%   |
|                                   | Total Local Tax Rate                   | \$ 19.61       | \$ 21.35       | \$ 22.50       | \$ 23.43       | \$ 25.81       | \$ 27.32       | \$ 7.71        | 39.3%   | \$ 1.51         | 5.9%   |
|                                   | Equalized Property Tax Rate (DRA est.) | \$ 17.32       | \$ 18.35       | \$ 20.08       | \$ 21.76       | \$ 24.65       | \$ 27.20       | \$ 9.89        | 57.1%   | \$ 2.55         | 10.4%  |
| <b>Property Valuations *</b>      |  |                |                |                |                |                |                |                |         |                 |        |
|                                   | Net assessed w/ utilities              | \$ 829,150,466 | \$ 850,885,180 | \$ 871,347,559 | \$ 885,811,207 | \$ 833,497,008 | \$ 836,772,075 | \$ 7,621,609   | 0.9%    | \$ 3,275,067    | 0.4%   |
|                                   | Net assessed w/o utilities             | \$ 819,777,066 | \$ 841,511,780 | \$ 861,974,159 | \$ 876,438,207 | \$ 823,112,008 | \$ 826,027,975 | \$ 6,250,909   | 0.8%    | \$ 2,915,967    | 0.4%   |
|                                   | Equalized w/o utilities                | \$ 752,706,151 | \$ 852,567,595 | \$ 930,811,594 | \$ 983,053,103 | \$ 969,417,025 | \$ 947,150,133 | \$ 194,443,982 | 25.8%   | \$ - 22,266,892 | -2.3%  |

**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 0.44% change in tax rate or a \$0.12 change in tax rate per \$1,000            |
| A 1% change in the tax rate                        | = a \$228,606 change in Appropriation or Revenue                                   |
| A \$1 change in the tax rate                       | = a \$836,772 change in Appropriation or Revenue or a 3.66% change in the tax rate |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>Somerset</b>  |              |              |                          |  |  |                                   |                                   |                          |  |  |
|--|--------------|--------------|--------------------------|--|--|-----------------------------------|-----------------------------------|--------------------------|--|--|
| <i>Current Dollar Amounts</i>                              |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Appropriations and Other Spending</b>         |              |              |                          |  |  |                                   |                                   |                          |  |  |
| 1 General Government                                       | \$1,162,895  | \$1,539,459  | \$1,578,752              | 4.8%   | 0.8%   | \$127                             | \$138                             | \$134                    | 1.4%   | -0.9%  |
| 2 Police   | \$1,710,513  | \$2,599,945  | \$2,877,375              | 7.2%   | 3.4%   | \$187                             | \$232                             | \$245                    | 3.7%   | 1.7%   |
| 3 Fire/Ambulance   | \$869,087    | \$1,465,875  | \$1,767,665              | 9.1%   | 6.4%   | \$95                              | \$131                             | \$150                    | 5.6%   | 4.7%   |
| 4 Highways & Streets                                       | \$1,204,518  | \$1,685,120  | \$1,745,756              | 5.8%   | 1.2%   | \$131                             | \$151                             | \$148                    | 2.3%   | -0.5%  |
| 5 Sanitation   | \$1,371,103  | \$2,796,203  | \$2,526,373              | 12.6%  | -3.3%  | \$150                             | \$250                             | \$215                    | 8.9%   | -5.0%  |
| 6 Water Distribution & Treatment                           | \$1,108,725  | \$1,507,854  | \$2,034,683              | 5.3%   | 10.5%  | \$121                             | \$135                             | \$173                    | 1.8%   | 8.6%   |
| 7 Health & Welfare   | \$186,278    | \$300,263    | \$278,974                | 8.3%   | -2.4%  | \$20                              | \$27                              | \$24                     | 4.8%   | -4.1%  |
| 8 Culture & Recreation                                     | \$378,793    | \$579,726    | \$497,933                | 7.4%   | -4.9%  | \$41                              | \$52                              | \$42                     | 3.9%   | -6.5%  |
| 9 Conservation/Economic Development & Housing              | \$20,700     | \$9,400      | \$5,547                  | -12.3%   | -16.1%   | \$2                               | \$1                               | \$0                      | -15.2%   | -17.5%   |
| 10 Debt Service  | \$743,421    | \$1,382,391  | \$1,170,432              | 10.9%  | -5.4%  | \$81                              | \$124                             | \$99                     | 7.3%   | -7.0%  |
| 11 Capital Outlay  | \$0          | \$293,427    | \$80,561                 |  |  | \$0                               | \$26                              | \$7                      |  |  |
| 12 Schools (Local)   | \$11,117,892 | \$17,651,987 | \$21,305,036             | 8.0%   | 6.5%   | \$1,213                           | \$1,579                           | \$1,811                  | 4.5%   | 4.7%   |
| 13 Schools (State)   | \$2,695,749  | \$2,085,018  | \$2,074,259              | -4.2%  | -0.2%  | \$294                             | \$186                             | \$176                    | -7.3%  | -1.9%  |
| 14 County  | \$1,100,107  | \$1,949,466  | \$2,211,961              | 10.0%  | 4.3%   | \$120                             | \$174                             | \$188                    | 6.4%   | 2.5%   |
| 15 Total of all categories (incl operating transfers)      | \$24,343,210 | \$36,163,208 | \$41,077,133             | 6.8%   | 4.3%   | \$2,655                           | \$3,234                           | \$3,491                  | 3.3%   | 2.6%   |
| <b>Somerset</b>  |              |              |                          |  |  |                                   |                                   |                          |  |  |
| <i>Current Dollar Amounts</i>                              |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   |                                   | <i>01 to 07 07 to 10</i> |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>2001 (in</u><br><u>2010\$)</u> | <u>2007 (in</u><br><u>2010\$)</u> | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |
| <b>Municipal Revenue Sources:</b>                          |              |              |                          |  |  |                                   |                                   |                          |  |  |
| 16 Local Property Tax Receipts                             | \$11,836,976 | \$19,582,636 | \$22,833,645             | 8.8%   | 5.3%   | \$1,291                           | \$1,751                           | \$1,941                  | 5.2%   | 3.5%   |
| 17 Municipal Property Tax                                  | \$3,284,636  | \$6,143,117  | \$7,570,637              | 11.0%  | 7.2%   | \$358                             | \$549                             | \$643                    | 7.4%   | 5.4%   |
| 18 Schools (Local) Property Tax                            | \$4,756,484  | \$9,405,035  | \$10,976,788             | 12.0%  | 5.3%   | \$519                             | \$841                             | \$933                    | 8.4%   | 3.5%   |
| 19 Schools (State) Property Tax                            | \$2,695,749  | \$2,085,018  | \$2,074,259              | -4.2%  | -0.2%  | \$294                             | \$186                             | \$176                    | -7.3%  | -1.9%  |
| 20 County Property Tax                                     | \$1,100,107  | \$1,949,466  | \$2,211,961              | 10.0%  | 4.3%   | \$120                             | \$174                             | \$188                    | 6.4%   | 2.5%   |
| 21 Licensing and Fees Receipts                             | \$1,350,000  | \$1,741,125  | \$1,410,625              | 4.3%   | -6.8%  | \$147                             | \$156                             | \$120                    | 0.9%   | -8.3%  |
| 22 Other Local Revenue (Charges for Services, Bonds, etc.) | \$2,885,892  | \$3,317,229  | \$3,976,984              | 2.3%   | 6.2%   | \$315                             | \$297                             | \$338                    | -1.0%  | 4.4%   |
| 23 Total of locally raised funds                           | \$16,072,868 | \$24,640,990 | \$28,221,254             | 7.4%   | 4.6%   | \$1,753                           | \$2,203                           | \$2,399                  | 3.9%   | 2.9%   |
| 24 State contribution to Municipal                         | \$728,559    | \$861,255    | \$955,398                | 2.8%   | 3.5%   | \$79                              | \$77                              | \$81                     | -0.5%  | 1.8%   |
| 25 State contribution to Schools                           | \$4,897,800  | \$6,338,043  | \$7,288,749              | 4.4%   | 4.8%   | \$534                             | \$567                             | \$619                    | 1.0%   | 3.0%   |
| 26 Federal and Other Gov't Contributions                   | \$0          | \$105,000    | \$20,000                 |  |  | \$0                               | \$9                               | \$2                      |  |  |
| 27 Total of all categories (incl operating transfers)      | \$24,343,210 | \$36,163,208 | \$41,077,133             | 6.8%   | 4.3%   | \$2,655                           | \$3,234                           | \$3,491                  | 3.3%   | 2.6%   |
| <b>Somerset</b>  |              |              |                          |  |  |                                   |                                   |                          |  |  |
| <i>Number of People</i>                                    |              |              | <i>01 to 07 07 to 10</i> |  | <i>Per Person, Adjusted for Inflation</i>        |                                   | <i>01 to 07 07 to 10</i>          |                          |  |  |
|  | <u>2001</u>  | <u>2007</u>  | <u>2010</u>              | <u>Annual</u><br><u>Percent</u><br><u>Change</u> | <u>Annual</u><br><u>Percent</u><br><u>Change</u> |                                   |                                   |                          |  |  |
| 28 Resident Population                                     | 11,628       | 11,860       | 11,766                   | 0.3%   | -0.3%  |                                   |                                   |                          |  |  |
| 29 Northeast Consumer Price Index                          | 184.4        | 220.5        | 233.9                    | 3.0%   | 2.0%   |                                   |                                   |                          |  |  |



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

| Account Description                 | 2005               | 2006               | 2007               | 2008               | 2009               | 2010               | 5 Year Change     |         | 1 Year Change     |        |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------|-------------------|--------|
| <b>Municipal *</b>                  |                    |                    |                    |                    |                    |                    |                   |         |                   |        |
| Gross Appropriation **              | \$ 1,000,297,385   | \$ 1,088,456,559   | \$ 1,106,923,904   | \$ 1,139,351,054   | \$ 1,168,261,820   | \$ 1,173,174,941   | \$ 172,877,556    | 17.3%   | \$ 4,913,121      | 0.4%   |
| Revenues ***                        | \$ 550,944,835     | \$ 604,244,484     | \$ 584,699,382     | \$ 573,585,387     | \$ 595,682,453     | \$ 579,743,927     | \$ 28,799,092     | 5.2%    | \$ -15,938,526    | -2.7%  |
| Net Appropriation (Raised by taxes) | \$ 449,352,550     | \$ 484,212,075     | \$ 522,224,522     | \$ 565,765,667     | \$ 572,579,367     | \$ 593,431,014     | \$ 144,078,464    | 32.1%   | \$ 20,851,647     | 3.5%   |
| Tax Rate                            | \$ 4.46            | \$ 4.12            | \$ 4.29            | \$ 4.48            | \$ 4.55            | \$ 4.78            | \$ 0.32           | 7.1%    | \$ 0.23           | 4.7%   |
| <b>Local School *</b>               |                    |                    |                    |                    |                    |                    |                   |         |                   |        |
| Gross Appropriation **              | \$ 1,847,707,309   | \$ 1,811,783,462   | \$ 1,917,579,311   | \$ 2,014,779,946   | \$ 2,034,054,362   | \$ 2,106,814,759   | \$ 259,107,450    | 14.0%   | \$ 72,760,397     | 3.5%   |
| Revenues ***                        | \$ 640,393,266     | \$ 502,049,187     | \$ 573,770,225     | \$ 580,548,970     | \$ 592,970,407     | \$ 634,548,786     | \$ -5,844,480     | -0.9%   | \$ 41,578,379     | 6.6%   |
| Net Appropriation (Raised by taxes) | \$ 937,812,429     | \$ 1,038,366,204   | \$ 1,071,405,398   | \$ 1,160,350,748   | \$ 1,166,814,716   | \$ 1,198,077,011   | \$ 260,264,582    | 27.8%   | \$ 31,262,295     | 2.6%   |
| Local Tax Rate                      | \$ 9.30            | \$ 8.84            | \$ 8.80            | \$ 9.19            | \$ 9.27            | \$ 9.64            | \$ 0.34           | 3.6%    | \$ 0.37           | 3.8%   |
| <b>State School *</b>               |                    |                    |                    |                    |                    |                    |                   |         |                   |        |
| Gross Appropriation **              |                    |                    |                    |                    |                    |                    |                   |         |                   |        |
| Revenues ***                        | \$ 269,501,614     | \$ 271,368,071     | \$ 272,403,688     | \$ 273,880,228     | \$ 274,269,239     | \$ 274,188,962     | \$ 4,687,348      | 1.7%    | \$ -80,277        | 0.0%   |
| Net Appropriation (Raised by taxes) | \$ 269,501,614     | \$ 271,368,071     | \$ 272,403,688     | \$ 273,880,228     | \$ 274,269,239     | \$ 274,188,962     | \$ 4,687,348      | 1.7%    | \$ -80,277        | 0.0%   |
| Local Tax Rate                      | \$ 2.84            | \$ 2.52            | \$ 2.24            | \$ 2.14            | \$ 2.28            | \$ 2.19            | \$ -0.65          | -22.9%  | \$ -0.09          | -4.1%  |
| <b>Adequate Education Grant *</b>   | \$ 470,032,394     | \$ 470,032,394     | \$ 524,405,455     | \$ 527,360,567     | \$ 577,597,142     | \$ 578,236,605     | \$ 17,919,088     | 4.0%    | \$ -57,328,173    | -10.9% |
| <b>Total School *</b>               |                    |                    |                    |                    |                    |                    |                   |         |                   |        |
| Gross Appropriation **              | \$ 1,847,707,309   | \$ 1,811,783,462   | \$ 1,917,579,311   | \$ 2,014,779,946   | \$ 2,034,054,362   | \$ 2,106,814,759   | \$ 259,107,450    | 14.0%   | \$ 72,760,397     | 3.5%   |
| Revenues ***                        | \$ 909,894,880     | \$ 773,417,258     | \$ 846,173,913     | \$ 854,429,198     | \$ 867,239,646     | \$ 908,737,748     | \$ -1,157,132     | -0.1%   | \$ 41,498,102     | 4.6%   |
| Net Appropriation (Raised by taxes) | \$ 1,207,314,043   | \$ 1,309,734,275   | \$ 1,343,809,086   | \$ 1,434,230,976   | \$ 1,441,083,955   | \$ 1,472,265,973   | \$ 264,951,930    | 21.9%   | \$ 31,182,018     | 2.1%   |
| Equalized State Tax Rate            | \$ 12.14           | \$ 11.36           | \$ 11.04           | \$ 11.33           | \$ 11.55           | \$ 11.83           | \$ -0.31          | -2.6%   | \$ 0.28           | 2.4%   |
| <b>County *</b>                     |                    |                    |                    |                    |                    |                    |                   |         |                   |        |
| Gross Appropriation **              | \$ 142,267,309     | \$ 149,055,860     | \$ 160,076,506     | \$ 178,838,679     | \$ 180,334,001     | \$ 182,889,434     | \$ 40,622,125     | 28.6%   | \$ 2,555,433      | 1.4%   |
| Revenues ***                        | \$ 1,129,105       | \$ 1,129,105       | \$ 1,129,105       | \$ 1,129,105       | \$ 0               | \$ 0               | \$ -1,129,105     | -100.0% | \$ 0              | -      |
| Net Appropriation (Raised by taxes) | \$ 141,138,204     | \$ 147,926,755     | \$ 158,947,401     | \$ 177,709,574     | \$ 180,334,001     | \$ 182,889,434     | \$ 41,751,230     | 29.6%   | \$ 2,555,433      | 1.4%   |
| Local Tax Rate                      | \$ 1.40            | \$ 1.26            | \$ 1.31            | \$ 1.41            | \$ 1.43            | \$ 1.47            | \$ 0.07           | 5.1%    | \$ 0.04           | 2.6%   |
| <b>Total *</b>                      |                    |                    |                    |                    |                    |                    |                   |         |                   |        |
| Gross Appropriation **              | \$ 2,990,272,003   | \$ 3,049,295,881   | \$ 3,184,579,721   | \$ 3,332,969,679   | \$ 3,382,650,183   | \$ 3,462,879,134   | \$ 472,607,131    | 15.8%   | \$ 80,228,951     | 2.3%   |
| Revenues ***                        | \$ 1,461,968,820   | \$ 1,378,790,847   | \$ 1,432,002,400   | \$ 1,429,143,690   | \$ 1,462,922,099   | \$ 1,488,481,675   | \$ 26,512,855     | 1.8%    | \$ 25,559,576     | 1.7%   |
| Net Appropriation (Raised by taxes) | \$ 1,797,804,797   | \$ 1,941,873,105   | \$ 2,024,981,009   | \$ 2,177,706,217   | \$ 2,193,997,323   | \$ 2,248,586,421   | \$ 450,781,624    | 25.1%   | \$ 54,589,098     | 2.4%   |
| Local Tax Rate                      | \$ 18.00           | \$ 16.75           | \$ 16.64           | \$ 17.22           | \$ 17.53           | \$ 18.08           | \$ 0.08           | 0.4%    | \$ 0.55           | 3.0%   |
| <b>Property Valuations *</b>        |                    |                    |                    |                    |                    |                    |                   |         |                   |        |
| Net assessed w/ utilities           | \$ 100,792,719,949 | \$ 117,423,569,629 | \$ 121,684,589,572 | \$ 126,221,929,803 | \$ 125,859,206,706 | \$ 124,266,746,506 | \$ 23,474,026,557 | 23.3%   | \$ -1,592,460,200 | -1.3%  |
| Net assessed w/o utilities          | \$ 97,390,128,129  | \$ 113,360,869,412 | \$ 117,463,557,069 | \$ 121,340,252,585 | \$ 120,886,922,472 | \$ 118,952,938,267 | \$ 21,562,810,138 | 22.1%   | \$ -1,933,984,205 | -1.6%  |
| Equalized w/o utilities             | \$ 95,262,145,283  | \$ 107,902,800,489 | \$ 118,063,631,041 | \$ 127,981,418,490 | \$ 128,463,342,147 | \$ 125,567,752,782 | \$ 30,305,607,499 | 31.8%   | \$ -2,895,589,365 | -2.3%  |

New Hampshire Town Historic Spending and Revenue; 2001-2010

| <b>New Hampshire Towns Only</b>                         | <b>Current Dollar Amounts</b> |                 |                 | <b>01-07</b>   |                | <b>07-10</b>    |                 | <b>Per Person, Adjusted for Inflation</b> |                | <b>01-07</b>   | <b>07-10</b>  |
|---|-------------------------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|---|----------------|----------------|---------------|
|   |                               | <u>2001</u>     | <u>2007</u>     | <u>2010</u>    | <u>Annual</u>  | <u>Annual</u>   | <u>2001 (in</u> | <u>2007 (in</u>                           | <u>2010</u>    | <u>Annual</u>  | <u>Annual</u> |
|   |                               |                 |                 |                | <u>Percent</u> | <u>Percent</u>  | <u>2010\$)</u>  | <u>2010\$)</u>                            | <u>Percent</u> | <u>Percent</u> |               |
| <b>Municipal Appropriations and Other Spending</b>      |                               |                 |                 |                | <b>Change</b>  | <b>Change</b>   |                 |   | <b>Change</b>  | <b>Change</b>  |               |
| GENERAL GOVERNMENT                                      | \$131,544,292                 | \$202,458,307   | \$216,423,367   | 7.5%           | 2.2%           | \$197           | \$238           | \$240                                     | 3.2%           | 0.3%           |               |
| Police  | \$95,457,640                  | \$146,582,520   | \$162,477,867   | 7.4%           | 3.5%           | \$143           | \$172           | \$180                                     | 3.2%           | 1.5%           |               |
| Fire/Ambulance  | \$63,851,743                  | \$100,524,870   | \$113,366,017   | 7.9%           | 4.1%           | \$96            | \$118           | \$126                                     | 3.6%           | 2.1%           |               |
| Health  | \$5,171,928                   | \$7,880,728     | \$8,139,425     | 7.3%           | 1.1%           | \$8             | \$9             | \$9                                       | 3.1%           | -0.8%          |               |
| HIGHWAYS & STREETS                                      | \$109,663,743                 | \$152,163,514   | \$166,743,594   | 5.6%           | 3.1%           | \$164           | \$179           | \$185                                     | 1.5%           | 1.1%           |               |
| SANITATION  | \$69,268,231                  | \$85,694,205    | \$83,463,695    | 3.6%           | -0.9%          | \$104           | \$101           | \$93                                      | -0.5%          | -2.8%          |               |
| WATER DISTRIBUTION & TREATMENT                          | \$14,680,344                  | \$24,970,265    | \$16,363,082    | 9.3%           | -13.1%         | \$22            | \$29            | \$18                                      | 5.0%           | -14.8%         |               |
| WELFARE   | \$5,594,971                   | \$9,365,084     | \$10,531,344    | 9.0%           | 4.0%           | \$8             | \$11            | \$12                                      | 4.7%           | 2.0%           |               |
| CULTURE & RECREATION                                    | \$39,411,790                  | \$57,841,087    | \$62,988,402    | 6.6%           | 2.9%           | \$59            | \$68            | \$70                                      | 2.4%           | 0.9%           |               |
| CONSERVATION/Economic Development & Housing             | \$5,737,231                   | \$4,734,244     | \$2,673,522     | -3.2%          | -17.3%         | \$9             | \$6             | \$3                                       | -7.0%          | -18.9%         |               |
| DEBT SERVICE  | \$40,789,202                  | \$50,150,289    | \$47,632,014    | 3.5%           | -1.7%          | \$61            | \$59            | \$53                                      | -0.6%          | -3.6%          |               |
| CAPITAL OUTLAY  | \$92,820,993                  | \$98,908,238    | \$112,642,312   | 1.1%           | 4.4%           | \$139           | \$116           | \$125                                     | -2.9%          | 2.4%           |               |
| Schools (Local)   | \$1,009,259,530               | \$1,645,175,623 | \$1,824,008,875 | 8.5%           | 3.5%           | \$1,510         | \$1,935         | \$2,025                                   | 4.2%           | 1.5%           |               |
| Schools (State)   | \$326,049,852                 | \$272,403,688   | \$273,819,474   | -3.0%          | 0.2%           | \$488           | \$320           | \$304                                     | -6.8%          | -1.7%          |               |
| County  | \$110,906,189                 | \$158,947,401   | \$182,528,542   | 6.2%           | 4.7%           | \$166           | \$187           | \$203                                     | 2.0%           | 2.7%           |               |
| Total of all categories (incl operating transfers)      | \$2,208,375,048               | \$3,148,050,279 | \$3,419,244,117 | 6.1%           | 2.8%           | \$3,304         | \$3,703         | \$3,797                                   | 1.9%           | 0.8%           |               |
| <b>New Hampshire Towns Only</b>                         | <b>Current Dollar Amounts</b> |                 |                 | <b>01-07</b>   |                | <b>07-10</b>    |                 | <b>Per Person, Adjusted for Inflation</b> |                | <b>01-07</b>   | <b>07-10</b>  |
| <b>Municipal Revenue Sources:</b>                       | <u>2001</u>                   | <u>2007</u>     | <u>2010</u>     | <u>Annual</u>  | <u>Annual</u>  | <u>2001 (in</u> | <u>2007 (in</u> | <u>2010</u>                               | <u>Annual</u>  | <u>Annual</u>  |               |
|   |                               |                 |                 | <u>Percent</u> | <u>Percent</u> | <u>2010\$)</u>  | <u>2010\$)</u>  | <u>Percent</u>                            | <u>Percent</u> |                |               |
| Local Property Tax Receipts                             | \$1,306,271,672               | \$2,015,461,678 | \$2,245,023,630 | 7.5%           | 3.7%           | \$1,955         | \$2,371         | \$2,493                                   | 3.3%           | 1.7%           |               |
| Municipal Property Tax                                  | \$309,967,044                 | \$510,098,273   | \$593,450,566   | 8.7%           | 5.2%           | \$464           | \$600           | \$659                                     | 4.4%           | 3.2%           |               |
| Schools (Local) Property Tax                            | \$559,348,587                 | \$1,074,012,316 | \$1,195,225,048 | 11.5%          | 3.6%           | \$837           | \$1,263         | \$1,327                                   | 7.1%           | 1.7%           |               |
| Schools (State) Property Tax                            | \$326,049,852                 | \$272,403,688   | \$273,819,474   | -3.0%          | 0.2%           | \$488           | \$320           | \$304                                     | -6.8%          | -1.7%          |               |
| County Property Tax                                     | \$110,906,189                 | \$158,947,401   | \$182,528,542   | 6.2%           | 4.7%           | \$166           | \$187           | \$203                                     | 2.0%           | 2.7%           |               |
| Licensing and Fees Receipts                             | \$128,658,127                 | \$173,436,833   | \$156,298,451   | 5.1%           | -3.4%          | \$193           | \$204           | \$174                                     | 1.0%           | -5.3%          |               |
| Other Local Revenue (Charges for Services, Bonds, etc.) | \$291,231,297                 | \$372,731,447   | \$408,665,266   | 4.2%           | 3.1%           | \$436           | \$438           | \$454                                     | 0.1%           | 1.1%           |               |
| Total of locally raised funds                           | \$1,726,161,096               | \$2,561,629,958 | \$2,809,987,347 | 6.8%           | 3.1%           | \$2,583         | \$3,013         | \$3,120                                   | 2.6%           | 1.2%           |               |
| State contribution to Municipal                         | \$61,046,440                  | \$86,828,690    | \$85,099,102    | 6.0%           | -0.7%          | \$91            | \$102           | \$94                                      | 1.9%           | -2.6%          |               |
| State contribution to Schools                           | \$284,477,704                 | \$354,860,053   | \$381,542,398   | 3.8%           | 2.4%           | \$426           | \$417           | \$424                                     | -0.3%          | 0.5%           |               |
| Federal and Other Gov't Contributions                   | \$11,683,416                  | \$14,827,226    | \$13,199,710    | 4.1%           | -3.8%          | \$17            | \$17            | \$15                                      | 0.0%           | -5.6%          |               |
| Total of all categories (incl operating transfers)      | \$2,208,375,048               | \$3,148,050,279 | \$3,419,244,117 | 6.1%           | 2.8%           | \$3,304         | \$3,703         | \$3,797                                   | 1.9%           | 0.8%           |               |
| <b>New Hampshire</b>                                    | <b>Number of People</b>       |                 |                 | <b>01-07</b>   |                | <b>07-10</b>    |                 | <b>Per Person, Adjusted for Inflation</b> |                | <b>01-07</b>   | <b>07-10</b>  |
| Resident Population                                     | 847,627                       | 901,555         | \$900,596       | 1.0%           | 0.0%           |                 |                 |   |                |                |               |