



US Supreme Court Justice Stephen A. Breyer participating in town's 4th of July celebration by reading from the Declaration of Independence



TOWN AUDIT

The firm of Plodzick and Sanderson completed the 2017 audit in January of 2018. To conserve space in this report the following are excerpts from the audit. The full document is available both in printed form and as an electronic file, from the town office and will be posted on the town's website www.plainfieldnh.org

TOWN OF PLAINFIELD, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2017

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 1,393,101	\$ 1,435,730	\$ 42,629
Land use change	5,100	-	(5,100)
Yield	22,000	30,903	8,903
Excavation	-	139	139
Payment in lieu of taxes	1,000	-	(1,000)
Interest and penalties on taxes	55,000	57,648	2,648
Total from taxes	<u>1,476,201</u>	<u>1,524,420</u>	<u>48,219</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	6,000	6,542	542
Motor vehicle permit fees	520,000	547,595	27,595
Other	82,000	85,284	3,284
Total from licenses, permits, and fees	<u>608,000</u>	<u>639,421</u>	<u>31,421</u>
Intergovernmental:			
State:			
Meals and rooms distribution	123,662	126,362	2,700
Highway block grant	116,184	116,182	(2)
State and federal forest land reimbursement	71	242	171
Other	-	426	426
Total from intergovernmental	<u>239,917</u>	<u>243,212</u>	<u>3,295</u>
Charges for services:			
Income from departments	<u>38,500</u>	<u>47,002</u>	<u>8,502</u>
Miscellaneous:			
Sale of municipal property	3,000	2,150	(850)
Interest on investments	1,500	3,807	2,307
Rent of property	-	600	600
Other	-	4,229	4,229
Total from miscellaneous	<u>4,500</u>	<u>10,786</u>	<u>6,286</u>
Other financing sources:			
Transfers in	<u>93,971</u>	<u>102,652</u>	<u>8,681</u>
Total revenues and other financing sources	2,461,089	<u>\$ 2,567,493</u>	<u>\$ 106,404</u>
Unassigned fund balance used to reduce tax rate	<u>52,000</u>		
Total revenues, other financing sources, and use of fund balance	<u>\$ 2,513,089</u>		

TOWN OF PLAINFIELD, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 200,887	\$ 203,239	\$ -	\$ (2,352)
Election and registration	-	15,330	15,472	-	(142)
Financial administration	-	68,100	64,069	-	4,031
Revaluation of property	-	12,000	14,414	-	(2,414)
Legal	-	14,000	12,765	-	1,235
Personnel administration	-	8,500	9,775	-	(1,275)
Planning and zoning	-	1,000	1,564	-	(564)
General government buildings	7,000	18,207	14,947	-	10,260
Cemeteries	-	28,100	31,209	-	(3,109)
Insurance, not otherwise allocated	-	50,500	52,387	-	(1,887)
Advertising and regional associations	-	6,100	5,623	-	477
Total general government	<u>7,000</u>	<u>422,724</u>	<u>425,464</u>	<u>-</u>	<u>4,260</u>
Public safety:					
Police	-	387,796	391,896	-	(4,100)
Ambulance	-	30,500	29,085	-	1,415
Fire	-	99,500	98,251	-	1,249
Building inspection	-	8,900	11,313	-	(2,413)
Emergency management	-	250	-	-	250
Dispatching	-	35,100	35,607	-	(507)
Total public safety	<u>-</u>	<u>562,046</u>	<u>566,152</u>	<u>-</u>	<u>(4,106)</u>
Highways and streets:					
Public works garage	-	18,050	21,826	-	(3,776)
Highways and streets	-	747,457	760,625	-	(13,168)
Street lighting	-	12,000	10,315	-	1,685
Other	-	115,956	80,775	-	35,181
Total highways and streets	<u>-</u>	<u>893,463</u>	<u>873,541</u>	<u>-</u>	<u>19,922</u>
Sanitation:					
Solid waste collection	-	163,000	162,188	-	812
Solid waste disposal	-	51,810	49,410	-	2,400
Total sanitation	<u>-</u>	<u>214,810</u>	<u>211,598</u>	<u>-</u>	<u>3,212</u>
Health:					
Administration	-	18,485	16,375	-	2,110
Pest control	-	500	467	-	33
Total health	<u>-</u>	<u>18,985</u>	<u>16,842</u>	<u>-</u>	<u>2,143</u>
Welfare:					
Administration	-	4,250	5,012	-	(762)
Direct assistance	-	5,750	8,228	-	(2,478)
Total welfare	<u>-</u>	<u>10,000</u>	<u>13,240</u>	<u>-</u>	<u>(3,240)</u>

Culture and recreation:					
Parks and recreation	-	19,000	18,488	-	512
Library	4,000	148,266	145,926	4,000	2,340
Patriotic purposes	-	1,000	1,835	-	(835)
Total culture and recreation	<u>4,000</u>	<u>168,266</u>	<u>166,249</u>	<u>4,000</u>	<u>2,017</u>
Conservation	-	500	359	-	141
Debt service:					
Principal of long-term debt	-	25,000	25,000	-	-
Interest on long-term debt	-	725	716	-	9
Total debt service	-	<u>25,725</u>	<u>25,716</u>	-	<u>9</u>
Capital outlay	-	29,070	29,070	-	-
Other financing uses:					
Transfers out	-	167,500	167,500	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 11,000</u>	<u>\$ 2,513,089</u>	<u>\$ 2,495,731</u>	<u>\$ 4,000</u>	<u>\$ 24,358</u>

TOWN OF PLAINFIELD, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2017

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 704,092
Budget summary:		
Revenue surplus	\$ 106,404	
Unexpended balance of appropriations	<u>24,358</u>	
Budget surplus		<u>130,762</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		<u>\$ 782,854</u>