

STATEMENT OF REMITTANCE

VOUCHER NUMBER	INVOICE NUMBER	DESCRIPTION	CONTACT INFORMATION	DATE	AMOUNT
586808	HIGHWAY BLK FY20 QTR2	Block Grant Aid OCT payment	(603) 271-3466	10/01/19	22,657.84
		Highway Block Grant Aid OCT payment-A \$19991.55			
	pmtA SB367 \$2666.29	Highway Block Grant Aid OCT			
				<b>TOTALS:</b>	<b>\$22,657.84</b>

If you have further payment questions, reference the contact information provided next to the line item in question.

**INFORMATION MESSAGE**

**Questions On Your Payment?**

Please use the contact information provided above in the fourth column from the left.

State of New Hampshire  
Office of State Treasurer  
25 Capitol Street - Rm. 121  
Concord, NH 03301

**State of New Hampshire**  
Vendor Payments

Bank of America  
Concord, NH

10/29/19

2206545

**DIRECT DEPOSIT ADVICE**

PAY EXACTLY *VOID VOID VOID VOID VOID VOID VOID VOID*

\$ \*\*\*\*22,657.84

PAY TO THE ORDER OF  
**TOWN OF TEMPLE**  
Treasurer  
PO Box 91  
Temple NH 03084-0191  
177487

**NON-NEGOTIABLE**



THE STATE OF NEW HAMPSHIRE  
DEPARTMENT OF TRANSPORTATION

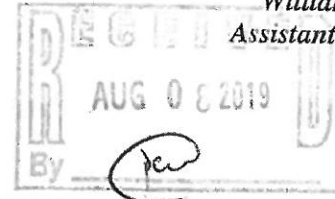


Victoria F. Sheehan  
Commissioner

August 1, 2019

William Cass, P.E.  
Assistant Commissioner

William Ezell, Chairman of Selectmen  
Town of Temple  
PO Box 191  
Temple, NH 03084



Re: Temple Highway Block Grant Aid – in Accordance with RSA 235:23  
Payment for Maintenance, Construction and Reconstruction of Class IV and V Highways

Dear Mr. Ezell:

The following is notification of State Highway Block Grant Aid available to your town in State Fiscal Year 2020 (July 1, 2019 thru June 30, 2020) based on estimated State Fiscal Year 2019 revenues through June 30, 2019. The Block Grant Aid payments include highway revenue from Senate Bill (SB) 367 that was effective July 1, 2014. The total will change based on final audited State Fiscal Year 2019 revenues. The resulting adjustment will be reflected in the April payment. Funding is anticipated to be available in the future operating budget.

State Highway Block Grant Aid anticipated to be available to the Town of Temple during Fiscal Year 2020 (July 1, 2019 to June 30, 2020) is as follows:

July 2019 Actual Payment:	\$22,657.84
October 2019 Actual Payment:	\$22,657.84
January 2020 Actual Payment:	\$15,105.22
April 2020 Estimated Payment:	\$15,105.23

**TOTAL FOR FY 2020: \$75,526.13**

In generalized terms and in accordance with statutory provisions for distribution of Apportionment "A" and SB 367 funds, a disbursement is made of approximately \$1,500 for each mile of Class IV and Class V highway inventoried by each municipality and approximately \$13 for each person residing in a municipality based on the state planning estimate of population. Apportionment "B" in the amount of \$400,000.00 is distributed this year to 18 small towns under a somewhat more complicated formula as specified in RSA 235:23, which recognizes the economics of maintaining their Class V highway mileage when considered in relationship to their equalized valuation tax base.

Please contact us at 271-3344 if you have any questions.

Sincerely,

*C. R. Willeke*

C. R. Willeke, PE  
Municipal Highways Engineer  
Bureau of Planning and Community Assistance

CRW/dmp



Board Assistant <boardassistant@templeh.org>

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## Highway Block Grant Aid

4 messages

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**Board Assistant** <boardassistant@templeh.org>

Thu, Aug 8, 2019 at 1:34 PM

To: Bill Ezell <tsb@quackers.net>

Cc: Tim Highway <templehwy@gmail.com>, Gary Scholl <gwscholl@gmail.com>, Peter Allen <templehtreasurer1@gmail.com>

Hi Bill:

Today I received this letter from NH DOT re: Highway Block Grant Aid anticipated to be available in FY 2020 (last estimated payment is April 2020). Total for FY 2020 is \$75,526.13.

Thanks,

Paul

--

Paul Clifton-Waite

Assistant to the Select Board

Town of Temple, NH

603.878.2536

Hours: Mon. 7-9 a.m., Tues. 8-6 p.m., Thurs. 8-6 p.m., 1st and 3rd Sat 8-11 a.m.

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 **NH DOT Ltr 8-1-19 re Hwy Blk Grnt Aid FY2020.pdf**  
441K

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**Bill Ezell** <tsb@quackers.net>

Thu, Aug 8, 2019 at 2:34 PM

To: Board Assistant <boardassistant@templeh.org>

Nice.

BTW, you need to find out what Kent's email is, since he's now the highway dept head.

Bill

[Quoted text hidden]

--

Bill Ezell

Chairman, Selectboard, Town of Temple, NH

**Board Assistant** <boardassistant@templenh.org>

Thu, Aug 8, 2019 at 2:40 PM

To: Bill Ezell <tsb@quackers.net>

Hi Bill - he's been using Tim's email. No change, as far as I know. I'll double check with Betsy.

BTW - have to run out in a few minutes for an emergency dental appointment (temp crown just broke) in Peterborough. Will be back in an hour.

Paul

[Quoted text hidden]

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**Board Assistant** <boardassistant@templenh.org>

Thu, Aug 15, 2019 at 3:45 PM

To: Judy Paglia <templenhbookkeeper@gmail.com>, Brenda Wiley <bwiley@profitwizards.com>

Hi Julie and Brenda:

Please see below.

Thanks,

Paul

[Quoted text hidden]

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 **NH DOT Ltr 8-1-19 re Hwy Blk Grnt Aid FY2020.pdf**

441K

STATEMENT OF REMITTANCE

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				<b>TOTALS:</b>	<b>\$22,657.84</b>

If you have further payment questions, reference the contact information provided next to the line item in question.

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**Questions On Your Payment?**

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State of New Hampshire  
Office of State Treasurer  
25 Capitol Street - Rm. 121  
Concord, NH 03301

**State of New Hampshire**  
Vendor Payments

Bank of America  
Concord, NH

10/29/19

2206545

**DIRECT DEPOSIT ADVICE**

PAY EXACTLY *VOID VOID VOID VOID VOID VOID VOID VOID*

\$ \*\*\*\*22,657.84

PAY TO THE ORDER OF  
**TOWN OF TEMPLE**  
Treasurer  
PO Box 91  
Temple NH 03084-0191  
177487

**NON-NEGOTIABLE**

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**overlay -**

3 messages

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**Board Assistant** <boardassistant@templeh.org>

Thu, Oct 31, 2019 at 2:04 PM

To: Evan Roberge <evan@avitarassociates.com>

Cc: mark stetson <mark@avitarassociates.com>

Hi Evan:

NH DRA (Penny) has asked me to query Avitar as to what amount is recommended for the Overlay for abatements this coming year. This pertains to setting the tax rate.

The most recent MS-434R on page 3 shows the Requested Overlay as Zero. But the Tax Rate Report on page 3 shows Actual Overlay Used as \$1,824.

Any advice is much appreciated.

Best,  
Paul

--

Paul Clifton-Waite

Assistant to the Select Board

Town of Temple, NH

603.878.2536

Hours: Mon. 7-9 a.m., Tues. 8-6 p.m., Thurs. 8-6 p.m., 1st and 3rd Sat 8-11 a.m.

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**2 attachments**



**MS-434-R (Final Revision) 10-31-19.pdf**

23K



**2019 Tax Rate Report (preliminary) 10-31-2019.pdf**

200K

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**Evan Roberge** <evan@avitarassociates.com>  
To: Board Assistant <boardassistant@templeh.org>

Fri, Nov 1, 2019 at 4:48 PM

Hi Paul,

Not sure if Mark has got back to you yet, as he was not at the office today. I will review and get back to you next week. While we don't anticipate any large abatements, I would think you would want more than \$1,824, as typically the first year after an update is the year you get the most abatements, after that it usually slows down to a nominal amount or none.

Talk to you soon, have a great weekend!

Evan

[Quoted text hidden]

*Overley*

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**Evan Roberge** <evan@avitarassociates.com>  
To: Board Assistant <boardassistant@templenh.org>

Mon, Nov 4, 2019 at 1:04 PM

Hi Paul,

Spoke to Mark, as I said earlier the year of the update (2019) is when you get the most abatements. Therefore, we would recommend to have at least \$5,000 in overley for abatements.

Evan

[Quoted text hidden]





**2019**  
**\$23.19**

## Tax Rate Breakdown Temple

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$947,319	\$161,407,040	<b>\$5.86</b>
County	\$163,989	\$161,407,040	<b>\$1.02</b>
Local Education	\$2,315,787	\$161,407,040	<b>\$14.35</b>
State Education	\$310,211	\$158,487,240	<b>\$1.96</b>
<b>Total</b>	<b>\$3,737,306</b>		<b>\$23.19</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>	<b>\$0</b>		<b>\$0.00</b>

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,737,306
War Service Credits	(\$8,400)
Village District Tax Effort	\$0
<b>Total Property Tax Commitment</b>	<b>\$3,728,906</b>



# Temple

## Tax Commitment Verification

### 2019 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$3,728,906
1/2% Amount	\$18,645
Acceptable High	\$3,747,551
Acceptable Low	\$3,710,261

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

<b>Commitment Amount</b>	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
<b>Net amount after TIF adjustment</b>	

**Under penalties of perjury, I verify the amount above was the 2019 commitment amount on the property tax warrant.**

**Tax Collector/Deputy Signature:**

**Date:**

### Requirements for Semi-Annual Billing

#### Pursuant to RSA 76:15-a

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

Temple	Total Tax Rate	Semi-Annual Tax Rate
Total 2019 Tax Rate	\$23.19	\$11.60

Associated Villages

STATEMENT OF REMITTANCE

VOUCHER NUMBER	INVOICE NUMBER	DESCRIPTION	CONTACT INFORMATION	DATE	AMOUNT
4425231	OCT2019MUNI	OCTOBER 2019 Municipal Aid	(603) 271-2636 lkennett@treasury.state.nh.us	10/07/19	9,977.20
				<b>TOTALS:</b>	<b>\$9,977.20</b>

If you have further payment questions, reference the contact information provided next to the line item in question.

**INFORMATION MESSAGE**

**Questions On Your Payment?**

Please use the contact information provided above in the fourth column from the left.

State of New Hampshire  
Office of State Treasurer  
25 Capitol Street - Rm. 121  
Concord, NH 03301

**State of New Hampshire**  
Vendor Payments

Bank of America  
Concord, NH

10/09/19

2204111

**DIRECT DEPOSIT ADVICE**

PAY EXACTLY *VOID VOID VOID VOID VOID VOID VOID VOID*

\$ \*\*\*\*\*9,977.20

PAY TO THE ORDER OF  
**TOWN OF TEMPLE**  
Treasurer  
PO Box 91  
Temple NH 03084-0191  
177487

**NON-NEGOTIABLE**



Board Assistant <boardassistant@templeh.org>

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## Tax Rate Drop w/shared revenue scenario

2 messages

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**Board Assistant** <boardassistant@templeh.org>  
To: Bill Ezell <tsb@quackers.net>

Thu, Oct 31, 2019 at 2:54 PM

Bill:  
I worked with Penny Touchette to run a calculation on the new 2019 tax rate were the SB to return the \$9,977 to reduce the tax rate. The reduction is 6 cents. See attached.  
Ken asked me to look into this.  
Thanks,  
Paul

--  
Paul Clifton-Waite  
Assistant to the Select Board  
Town of Temple, NH  
603.878.2536

Hours: Mon. 7-9 a.m., Tues.8-6 p.m., Thurs. 8-6 p.m., 1st and 3rd Sat 8-11 a.m.



**Proposed Temple 2019 TaxRateReport (\$9,977 Redux).pdf**  
200K

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**Bill Ezell** <tsb@quackers.net>  
To: Board Assistant <boardassistant@templeh.org>

Thu, Oct 31, 2019 at 3:50 PM

Cool, thanks.  
[Quoted text hidden]

--  
Bill Ezell  
Chairman, Selectboard, Town of Temple, NH



**2019**  
**\$23.13**

## Tax Rate Breakdown Temple

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,967,211	\$161,407,040	<b>\$5.80</b>
County	\$163,989	\$161,407,040	<b>\$1.02</b>
Local Education	\$3,729,149	\$161,407,040	<b>\$14.35</b>
State Education	\$310,211	\$158,487,240	<b>\$1.96</b>
<b>Total</b>	<b>\$3,727,622</b>		<b>\$23.13</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>	<b>\$0</b>		<b>\$0.00</b>

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,727,622
War Service Credits	(\$8,400)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$3,719,222



## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$1,441,906	
Net Revenues (Not Including Fund Balance)		\$504,811
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$9,977)
War Service Credits	\$8,400	
Special Adjustment	\$0	
Actual Overlay Used	\$2,117	
<b>Net Required Local Tax Effort</b>	<b>\$1,947,257</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$163,989	
<b>Net Required County Tax Effort</b>	<b>\$163,989</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$3,022,468	
Net Education Grant		(\$396,470)
Locally Retained State Education Tax		(\$310,211)
<b>Net Required Local Education Tax Effort</b>	<b>\$3,729,149</b>	
State Education Tax	\$310,211	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$310,211</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$161,407,040	\$141,487,747
Total Assessment Valuation without Utilities	\$158,487,240	\$138,597,347
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$161,407,040	\$141,487,747

### Village (MS-1V)

Description	Current Year
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# Temple

## Tax Commitment Verification

### 2019 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$3,719,222
1/2% Amount	\$18,596
Acceptable High	\$3,737,818
Acceptable Low	\$3,700,626

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

<b>Commitment Amount</b>	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
<b>Net amount after TIF adjustment</b>	

**Under penalties of perjury, I verify the amount above was the 2019 commitment amount on the property tax warrant.**

**Tax Collector/Deputy Signature:**

**Date:**

### Requirements for Semi-Annual Billing

#### Pursuant to RSA 76:15-a

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

Temple	Total Tax Rate	Semi-Annual Tax Rate
Total 2019 Tax Rate	\$23.13	\$11.57

Associated Villages

## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$4,231,893</b>
<b>Final Overlay</b>	<b>\$2,117</b>

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.  
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.  
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

### 2019 Fund Balance Retention Guidelines: Temple

Description	Amount
<b>Current Amount Retained (14.92%)</b>	<b>\$631,276</b>
17% Retained ( <i>Maximum Recommended</i> )	\$719,422
10% Retained	\$423,189
8% Retained	\$338,551
5% Retained ( <i>Minimum Recommended</i> )	\$211,595



from Paul

	<u>2018</u>	<u>2019</u>	<u>%Δ</u>
County	1.24	1.02	-17%
CV	18.57	16.31	-12%
Town	5.91	<u>-82¢</u> 5.09	-14%

Effect on FB

How much does P2¢ require to be used?

$$161,407,040 \times 5.09 = \$821,561$$

$$\begin{array}{r} \text{Raise } 947,319 \\ \text{New Raise } 821,561 \\ \hline 125,758 \end{array} \begin{array}{l} \text{Raise} \\ \text{up} \\ \text{fund balance} \end{array}$$

$$\begin{array}{r} \text{FB Now } 641,253 \\ -125,000 \\ \hline 516,253 \end{array} = \underline{\underline{12\%}}$$



Revised Estimated Revenues Adjusted

Temple

For the period beginning January 1, 2019 and ending December 31, 2019

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

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
<b>Taxes</b>				
3120	Land Use Change Tax - General Fund	\$5,485	\$0	\$5,485
3180	Resident Tax	\$0	\$0	\$0
3185	Yield Tax	\$3,000	(\$500)	\$2,500
3186	Payment in Lieu of Taxes	\$0	\$0	\$0
3187	Excavation Tax	\$0	\$0	\$0
3189	Other Taxes	\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$24,000	(\$1,000)	\$23,000
9991	Inventory Penalties	\$0	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$32,485</b>	<b>(\$1,500)</b>	<b>\$30,985</b>
<b>Licenses, Permits, and Fees</b>				
3210	Business Licenses and Permits	\$400	\$0	\$400
3220	Motor Vehicle Permit Fees	\$260,000	\$0	\$260,000
3230	Building Permits	\$3,200	\$400	\$3,600
3290	Other Licenses, Permits, and Fees	\$4,500	(\$500)	\$4,000
3311-3319	From Federal Government	\$500	(\$500)	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$268,600</b>	<b>(\$600)</b>	<b>\$268,000</b>
<b>State Sources</b>				
3351	Shared Revenues	\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$72,000	(\$783)	\$71,217
3353	Highway Block Grant	\$75,000	\$116	\$75,116
3354	Water Pollution Grant	\$0	\$0	\$0
3355	Housing and Community Development	\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$574	(\$170)	\$404
3357	Flood Control Reimbursement	\$0	\$0	\$0
3359	Other (Including Railroad Tax)	\$300	(\$100)	\$200
3379	From Other Governments	\$0	\$0	\$0
<b>State Sources Subtotal</b>		<b>\$147,874</b>	<b>(\$937)</b>	<b>\$146,937</b>
<b>Charges for Services</b>				
3401-3406	Income from Departments	\$600	(\$300)	\$300
3409	Other Charges	\$0	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$600</b>	<b>(\$300)</b>	<b>\$300</b>



Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
<b>Miscellaneous Revenues</b>				
3501	Sale of Municipal Property	\$0	\$50	\$50
3502	Interest on Investments	\$9,300	\$11,700	\$21,000
3503-3509	Other	\$6,700	\$15,839	\$22,539
<b>Miscellaneous Revenues Subtotal</b>		<b>\$16,000</b>	<b>\$27,589</b>	<b>\$43,589</b>
<b>Interfund Operating Transfers In</b>				
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	\$17,000	(\$2,000)	\$15,000
3917	From Conservation Funds	\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$17,000</b>	<b>(\$2,000)</b>	<b>\$15,000</b>
<b>Other Financing Sources</b>				
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revised Estimated Revenues and Credits</b>		<b>\$482,559</b>	<b>\$22,252</b>	<b>\$504,811</b>



**Revised Estimated Revenues Summary**

	Estimated	Change Amount	State Adjusted
<b>Subtotal of Revenues</b>	<b>\$482,559</b>	<b>\$22,252</b>	<b>\$504,811</b>
Unassigned Fund Balance (Unreserved)	\$0	\$641,253	\$641,253
(Less) Emergency Appropriations (RSA 32:11)	\$0	\$0	\$0
(Less) Voted from Fund Balance	\$0	\$0	\$0
(Less) Fund Balance to Reduce Taxes	\$0	\$0	\$0
Fund Balance Retained	\$0	\$641,253	\$641,253
<b>Total Revenues and Credits</b>	<b>\$482,559</b>	<b>\$22,252</b>	<b>\$504,811</b>
<b>Requested Overlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Assessment Overview**

Total Appropriations	\$1,441,906
(Less) Total Revenues and Credits	\$504,811
<b>Net Assessment</b>	<b>\$937,095</b>

**Explanation of Adjustments**

Account	Reason for Adjustment	Warrant Number
3185	Per Municipality	04
3190	Per Municipality	04
3230	Per Municipality	04
3290	Per Municipality	04
3311-3319	Per Municipality	04
3352	Adj State Revenue	04
3353	Adj State Revenue	04
3356	Adj State Revenue	04
3359	Per Municipality	04
3401-3406	Per Municipality	04
3501	Per Municipality	
3502	Per Municipality	04
3503-3509	Per Municipality	04
3916	Per Municipality	04

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$1,351,022	
Net Revenues (Not Including Fund Balance)		(\$473,455)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$50,000)
War Service Credits	\$8,400	
Special Adjustment	\$0	
Actual Overlay Used	\$280	
<b>Net Required Local Tax Effort</b>	<b>\$836,247</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$175,377	
<b>Net Required County Tax Effort</b>	<b>\$175,377</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$2,965,053	
Net Education Grant		(\$343,999)
Locally Retained State Education Tax		(\$306,333)
<b>Net Required Local Education Tax Effort</b>	<b>\$2,314,721</b>	
State Education Tax	\$306,333	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$306,333</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$141,487,747	\$140,535,830
Total Assessment Valuation without Utilities	\$138,597,347	\$137,645,430

### Village (MS-1V)

Description	Current Year
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## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$1,351,022	
Net Revenues (Not Including Fund Balance)		(\$473,455)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$50,000)
War Service Credits	\$8,400	
Special Adjustment	\$0	
Actual Overlay Used	\$280	
<b>Net Required Local Tax Effort</b>	<b>\$836,247</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$175,377	
<b>Net Required County Tax Effort</b>	<b>\$175,377</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
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Net Education Grant		(\$343,999)
Locally Retained State Education Tax		(\$306,333)
<b>Net Required Local Education Tax Effort</b>	<b>\$2,314,721</b>	
State Education Tax	\$306,333	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$306,333</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$141,487,747	\$140,535,830
Total Assessment Valuation without Utilities	\$138,597,347	\$137,645,430

### Village (MS-1V)

Description	Current Year
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# Temple

## Tax Commitment Verification

### 2018 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$3,624,278
1/2% Amount	\$18,121
Acceptable High	\$3,642,399
Acceptable Low	\$3,606,157

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

<b>Commitment Amount</b>	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
<b>Net amount after TIF adjustment</b>	

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

<b>Tax Collector/Deputy Signature:</b>	<b>Date:</b>
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## Requirements for Semi-Annual Billing

### Pursuant to RSA 76:15-a

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

Temple	Total Tax Rate	Semi-Annual Tax Rate
Total 2018 Tax Rate	\$25.72	\$12.86

### Associated Villages