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New Hampshire
Department of
Revenue
Administration

2022 \$19.23

Tax Rate Breakdown Brookfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$765,431	\$130,752,075	\$5.86
County	\$132,303	\$130,752,075	\$1.01
Local Education	\$1,451,731	\$130,752,075	\$11,10
State Education	\$162,871	\$129,143,975	\$1.26
Total	\$2,512,336		\$19.23

Village Ta	ax Rate Calculation		
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	\$0		\$0.00

Tax Commitment Ca	lculation
Total Municipal Tax Effort	\$2,512,336
War Service Credits	(\$17,950)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$2,494,386

Sam CARRENTE

11/8/2022

Sam Greene

Director of Municipal and Property Division

New Hampshire Department of Revenue Administration

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Appropriations and Revenues

Municipal Accounting	Overview	
Description	Appropriation	Revenue
Total Appropriation	\$1,362,149	
Net Revenues (Not Including Fund Balance)		(\$455,3
Fund Balance Voted Surplus		
Fund Balance to Reduce Taxes		(\$160,0
War Service Credits	\$17,950	
Special Adjustment	\$0	
Actual Overlay Used	\$706	
Net Required Local Tax Effort	1	

County Apportio	nment	
Description	Appropriation	Revenue
Net County Apportionment	\$132,303	
Net Required County Tax Effort	\$132,3	03

Education			
Description	Appropriation	Revenue	
Net Local School Appropriations	\$0		
Net Cooperative School Appropriations	\$1,834,947		
Net Education Grant		(\$220,34	
Locally Retained State Education Tax		(\$162,87	
Net Required Local Education Tax Effort	\$1,451,	\$1,451,731	
State Education Tax	\$162,871		
State Education Tax Not Retained	\$0		
Net Required State Education Tax Effort	\$162,8	371	

Valuation

Municipal (MS-1)		
Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$130,752,075	\$128,516,8
Total Assessment Valuation without Utilities	\$129,143,975	\$126,719,1
Commercial/Industrial Construction Exemption	\$0	
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$130,752,075	\$128,516,8
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption Village (MS-1V)	\$130,/52,0/5	\$120,510

General Fund Operating Expenses

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Fund Balance Retention

Enterprise Funds and Current Year Bonds

\$0

\$3,109,054

Final Overlay

\$706

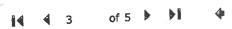
DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund 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]

2022 Fund Balance Retention Guidel	lines: Brookfield
Description	Amount
Current Amount Retained (16.14%)	\$501,788
17% Retained (Maximum Recommended)	\$528,539
10% Retained	\$310,905
8% Retained	\$248,724
5% Retained (Minimum Recommended)	\$155,453
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^[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.



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Brookfield

Tax Commitment Verification

2022 Tax Commitment Verification - R	Amount
	,
Description	\$2,494,386
Total Property Tax Commitment	\$12,472
1/2% Amount	\$2,506,858
Acceptable High	\$2,481,914

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

ommitment Amount	
ess amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above w	as the 2022 commitment amount on the property
tax warrant.	Date:
Tax Collector/Deputy Signature:	remark total page and an actual tax bill to your DRA municipal auditor.

Submit this signed verification form with a copy of the completed and signed warrant total page and an actual tax bill to your DRA municipal auditor.

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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.

Brookfield	Total Tax Rate	Semi-Annual Tax Rate
Total 2022 Tax Rate	\$19.23	\$9.62
	ages	

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