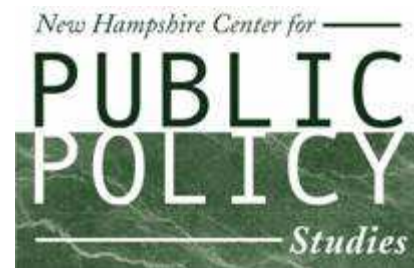


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and improve policy  
debates through quality  
information and analysis  
on issues shaping New  
Hampshire’s future.”*

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# Financing New Hampshire's Cities and Towns: A Data Book

February 2008

# Financing New Hampshire’s Cities and Towns

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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 that illuminate local government activities.

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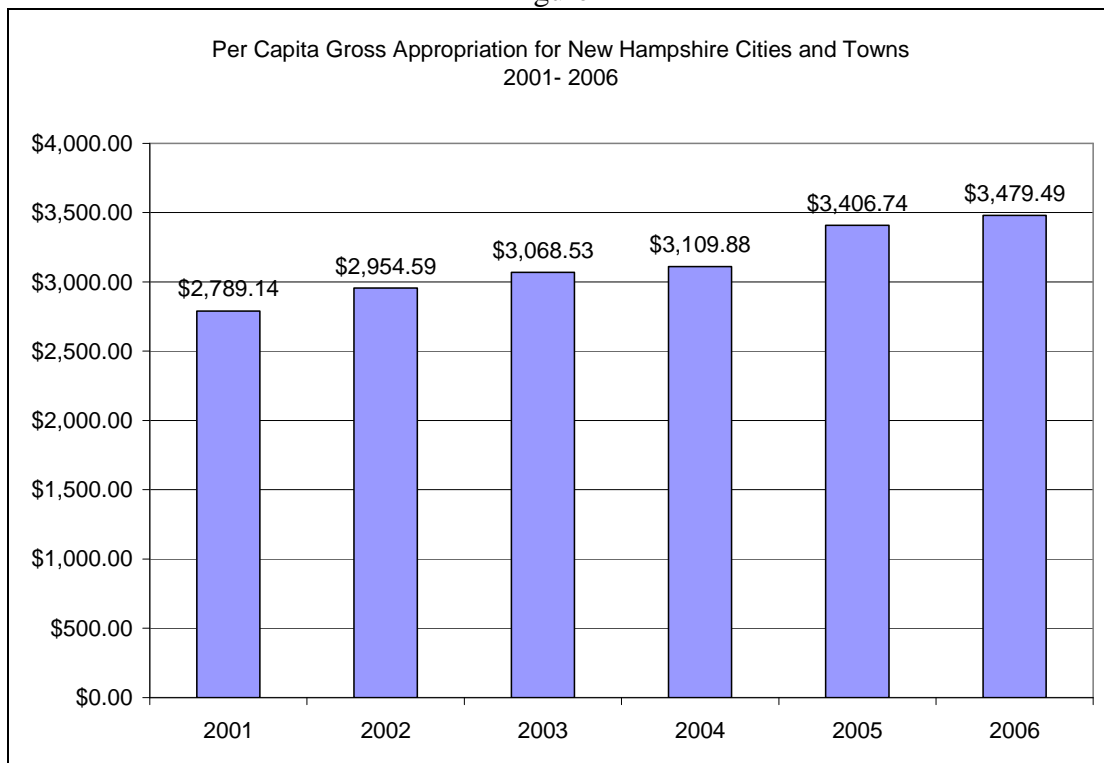
## Executive Summary

In 2006, cities and towns in New Hampshire appropriated approximately \$4.5 billion to fund both municipal services and their portion of county and school expenditures, only slightly less than the \$5 billion in anticipated state expenditures during the same time period. Unfortunately, no easily accessible data has been available that would allow an analysis of these expenditures or the financing of the municipal services these expenditures represent. This report – and the associated data on the Center’s website– is designed to fill that gap. In this report, we provide an analysis of the financing of local government from a statewide perspective and provide examples of the data we collected on each city and town in the state. Data for each town is available on the Center’s website ([www.nhpolicy.org](http://www.nhpolicy.org)).

### Local Government Finance in NH

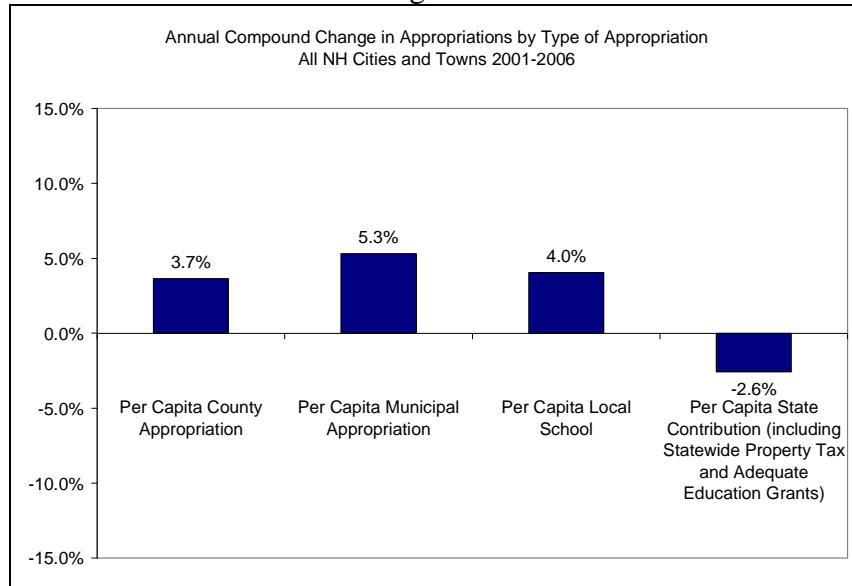
As shown in Figure 1, gross appropriations per person at the city and town level for municipal, school and county services have increased from an average of \$2,789 to almost \$3,500 in 2006 for all towns in New Hampshire. This represents an increase of slightly less than 25% over this time period at a compound annual rate of increase of 4.5% per year. This rate of growth was significantly higher than changes in the consumer price index (less than 3% per year over this time period) but roughly equivalent with growth in the state’s general fund, which grew 23%, or a compound annual rate of increase of 4.2%. Appropriations at the local level are growing more quickly than the cost of inflation but roughly keeping pace with changes in expenditures at the state level.

Figure 1



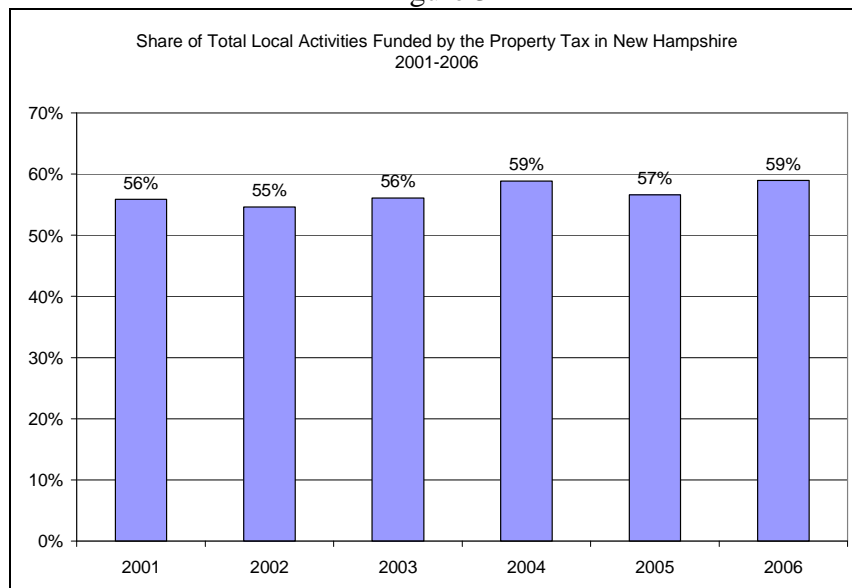
As shown in Figure 2, appropriations for municipal services grew the most quickly, at an annual compound rate of 5.3%. Local per capita school appropriations grew at 4%, followed by county appropriations at 3.7%. The portion of the budget accounted for by the statewide property tax and the adequate education grants from the state declined at roughly 2.6% per year.

Figure 2



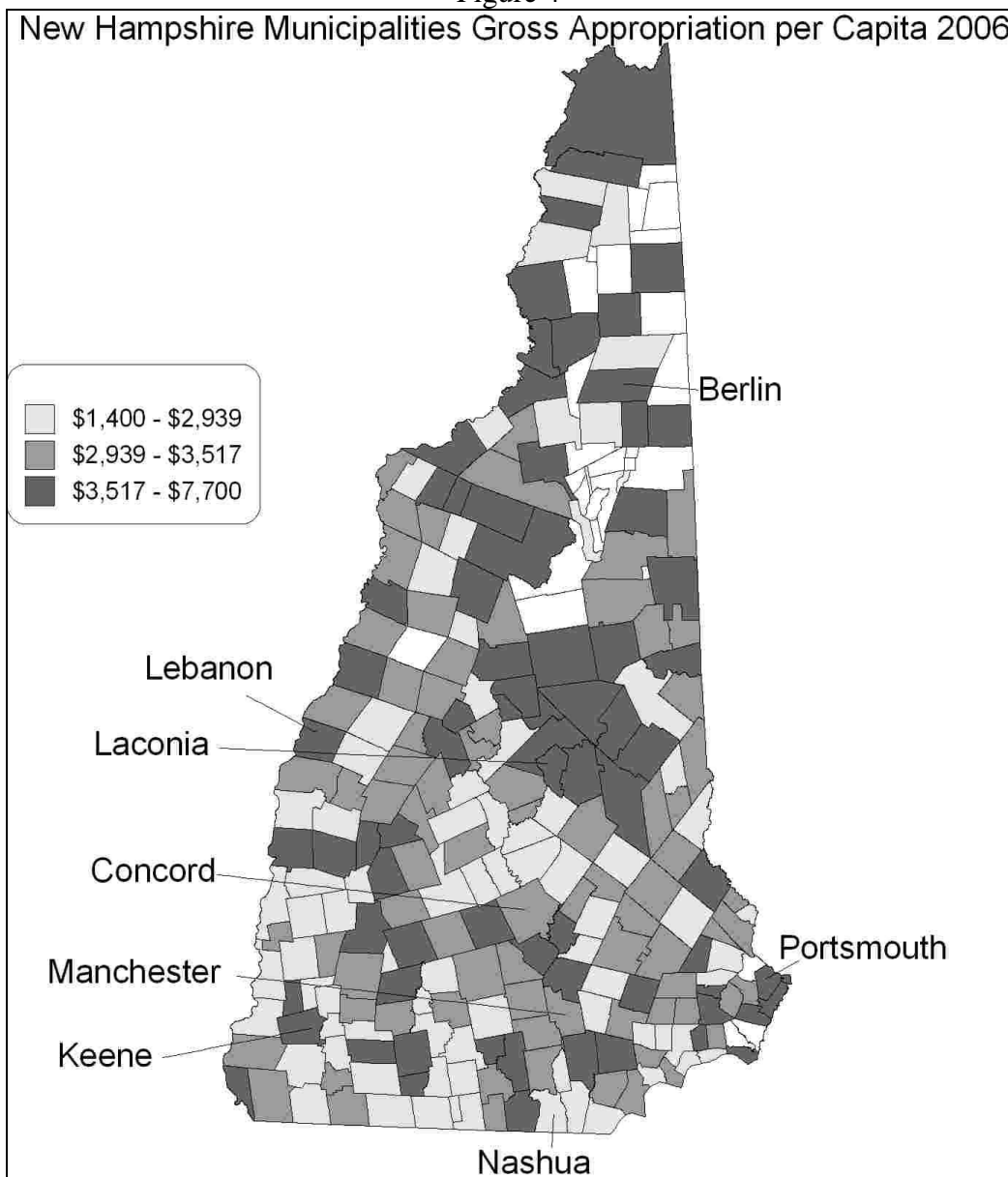
To fund the changes in appropriation levels, cities and towns can either raise revenues through increases in property tax rates, changes in fees, or negotiations with the state government regarding state revenues to support local activities. Figure 3 shows that of those three sources of revenue, the share of total appropriations funded by the property tax has increased slightly over the study period. In other words, the local property tax is funding an increasing share of municipal, county and school services.

Figure 3



Not surprisingly, one of the most striking findings from this analysis is how significant the variation is among the localities. Figure 4 graphically 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 valuations which allows for more appropriations per person.

Figure 4



## Why We Collected and Published the Data

New Hampshire remains a state that is very focused on local government. Through its work with SB2 and local property tax exemptions, the Center has attempted to provide local policy makers with information that is valuable to selectman, councilors, town managers, the legislature and citizens interested in local financing of government and local services. In this work, we provide policy makers 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 2006.

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

- What's my town's tax rate compared to that of others of similar size?
- What happens to the tax rate if our 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 on a per capita basis?
- How much have per student education appropriations 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 try and 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 is 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. Although the data contained in this report is publicly available, it is not easily accessible to the public. 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. It would be beneficial to the state were DRA to make this data available to the general public in an electronically retrievable format, for example in a personal computer spreadsheet, on the DRA website.

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 the state as a whole and each town or city in the state, we have created two pages of tables. The first table for each municipality provides the basic data collected by the Center to understand local finances. The second table displays important trends graphically, and displays selected indicators on a per capita basis.

## Limitations of Using the Data

The data provided here summarizes a broad range of 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. Table 1 below provides an analysis of per capita net appropriations – the amount that towns had to raise in taxes for municipal, school and county services for two cities and four towns which serves to illustrate these points.

Table 1: Per Capita Appropriations Comparison

<b>Per Capita Net Appropriations (Amount To Be Raised by Taxes) For the Period 2001 to 2006</b>					
	2001	2006	Avg Annual Growth Rate	2006 Total Population	2006 Ages 0 to 19 Population
Manchester	\$1,150.11	\$1,493.38	5.4%	109,497	29,495
Nashua	\$1,375.94	\$1,820.77	5.8%	87,157	23,477
Belmont	\$1,298.07	\$1,768.20	6.4%	7,268	1,632
Hollis	\$2,176.30	\$3,041.60	6.9%	7,748	2,087
Franklin	\$1,050.35	\$1,246.92	3.5%	8,785	2,170
Gilford	\$2,412.85	\$3,403.01	7.1%	7,453	1,673

The first factor that confounds an analysis comparing two areas is differences in size. Comparing Manchester and Gilford on aggregate net appropriations, for example, will be misleading unless one controls for the significant differences in the size of the population in the two areas. Expressing net appropriations on a per capita basis controls for some of the differences in scale that exist across communities.

The second confounding factor is the possibility that two different areas provide different services. 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. Rural areas do not typically offer the equivalent services found in metropolitan areas. This data book does not control for these underlying differences in services provided by different municipalities.

Differences in the financial structure of communities – the third confounding factor – can also create difficulties in comparing different areas of the state. Many municipalities, for example, have undesignated fund balances. The municipality's undesignated fund

balance is a surplus of funds which have accrued from unexpended operating budgets and unanticipated excess revenues. This surplus provides financial stability to bond holders and rating agencies, and gives the municipality a "rainy day" fund for use in unforeseen, unbudgeted emergency situations. This surplus can also be used to reduce the effective municipal services tax rate.

## Data Definitions

For this data book, we use a variety of different sources of data. For much of the information we rely on the DRA Tax Rate Calculation for municipalities for the years 2001 to 2006. Data are supplemented with detail on local school appropriations (from the MS-24 form) and detail on monies coming from unreserved funds (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.

The following are definitions of the terms used in the Center's tables.

### 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.

### Population

- Population estimates by town come from the Office of Energy and Planning. The Census Population Estimates Program publishes annually

total population estimates for incorporated places and, in selected states, governmentally functioning county sub-divisions (minor civil divisions). Population by town 0 to 19 years old for each municipality is based on allocating the 2006 general population estimates based on the distribution of population by age from the 2000 Census adjusted for shifts in the population by age using county level data.

### **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 includes 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.

**Data for an Aggregated New Hampshire and for selected  
New Hampshire Cities**

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

Account Description	2001	2002	2003	2004	2005	2006	5 Year Change	1 Year Change
<b>Municipal *</b>								
Gross Appropriation **	\$ 1,302,381,717	\$ 1,448,563,402	\$ 1,535,126,619	\$ 1,575,748,195	\$ 1,703,157,414	\$ 1,821,937,673	\$ 519,555,956 39.9%	\$ 118,780,259 7.0%
Revenues ***	\$ 769,297,664	\$ 888,090,949	\$ 914,107,731	\$ 921,338,522	\$ 991,647,229	\$ 1,050,740,278	\$ 281,442,614 36.6%	\$ 59,093,049 6.0%
Net Appropriation (Raised by taxes)	\$ 533,084,053	\$ 560,472,453	\$ 621,018,888	\$ 654,409,673	\$ 711,510,185	\$ 771,197,395	\$ 238,113,342 44.7%	\$ 59,687,210 8.4%
Local Tax Rate	\$ 6.58	\$ 6.31	\$ 6.07	\$ 5.54	\$ 5.29	\$ 4.90	\$ -1.68 -25.6%	\$ -0.39 -7.3%
<b>Local School *</b>								
Gross Appropriation **	\$ 1,889,439,760	\$ 2,052,835,700	\$ 2,151,318,305	\$ 2,202,864,681	\$ 2,481,647,329	\$ 2,490,057,774	\$ 600,618,014 31.8%	\$ 8,410,445 0.3%
Revenues ***	\$ 707,640,404	\$ 774,036,652	\$ 779,538,587	\$ 707,954,872	\$ 908,492,683	\$ 801,996,087	\$ 94,355,683 13.3%	\$ -106,496,596 -11.7%
Net Appropriation (Raised by taxes)	\$ 728,855,308	\$ 826,993,602	\$ 940,473,471	\$ 1,145,438,368	\$ 1,211,546,211	\$ 1,325,574,179	\$ 596,718,871 81.9%	\$ 114,027,968 9.4%
Local Tax Rate	\$ 9.00	\$ 9.30	\$ 9.19	\$ 9.71	\$ 9.00	\$ 8.43	\$ -0.58 -6.4%	\$ -0.58 -6.4%
<b>State School *</b>								
Gross Appropriation **	\$ 452,944,048	\$ 451,805,446	\$ 431,306,247	\$ 349,471,441	\$ 361,608,435	\$ 362,487,508	\$ -90,456,540 -20.0%	\$ 879,073 0.2%
Revenues ***	\$ 452,944,048	\$ 451,805,446	\$ 431,306,247	\$ 349,471,441	\$ 361,608,435	\$ 362,487,508	\$ -90,456,540 -20.0%	\$ 879,073 0.2%
Net Appropriation (Raised by taxes)	\$ 452,944,048	\$ 451,805,446	\$ 431,306,247	\$ 349,471,441	\$ 361,608,435	\$ 362,487,508	\$ -90,456,540 -20.0%	\$ 879,073 0.2%
Local Tax Rate	\$ 6.60	\$ 5.80	\$ 4.92	\$ 3.33	\$ 2.84	\$ 2.52	\$ -4.08 -61.8%	\$ -0.32 -11.3%
<b>Adequate Education Grant *</b>								
	\$ 424,661,986	\$ 442,082,066	\$ 449,668,742	\$ 452,113,306	\$ 470,032,394	\$ 470,032,394	\$ 45,370,408 10.7%	\$ 0 0.0%
<b>Total School *</b>								
Gross Appropriation **	\$ 1,889,439,760	\$ 2,052,835,700	\$ 2,151,318,305	\$ 2,202,864,681	\$ 2,481,647,329	\$ 2,490,057,774	\$ 600,618,014 31.8%	\$ 8,410,445 0.3%
Revenues ***	\$ 1,160,584,452	\$ 1,225,842,098	\$ 1,210,844,834	\$ 1,057,426,313	\$ 1,270,101,118	\$ 1,164,483,595	\$ 3,899,143 0.3%	\$ -105,617,523 -8.3%
Net Appropriation (Raised by taxes)	\$ 1,181,799,356	\$ 1,278,799,048	\$ 1,371,779,718	\$ 1,494,909,809	\$ 1,573,154,646	\$ 1,688,061,687	\$ 506,262,331 42.8%	\$ 114,907,041 7.3%
Equalized State Tax Rate	\$ 15.60	\$ 15.10	\$ 14.11	\$ 13.04	\$ 11.84	\$ 10.95	\$ -4.66 -29.8%	\$ -0.90 -7.6%
<b>County *</b>								
Gross Appropriation **	\$ 157,930,446	\$ 164,258,316	\$ 175,021,724	\$ 183,279,058	\$ 195,989,288	\$ 204,248,001	\$ 46,317,555 29.3%	\$ 8,258,713 4.2%
Revenues ***	\$ 1,984,677	\$ 1,984,678	\$ 1,984,678	\$ 1,984,678	\$ 1,984,678	\$ 1,984,678	\$ 1 0.0%	\$ 0 0.0%
Net Appropriation (Raised by taxes)	\$ 155,945,769	\$ 162,273,638	\$ 173,037,046	\$ 181,294,380	\$ 194,004,610	\$ 202,263,323	\$ 46,317,554 29.7%	\$ 8,258,713 4.3%
Local Tax Rate	\$ 1.93	\$ 1.83	\$ 1.69	\$ 1.54	\$ 1.44	\$ 1.29	\$ -0.64 -33.3%	\$ -0.16 -10.8%
<b>Total *</b>								
Gross Appropriation **	\$ 3,349,751,923	\$ 3,665,657,418	\$ 3,861,466,648	\$ 3,961,891,934	\$ 4,380,794,031	\$ 4,516,243,448	\$ 1,166,491,525 34.8%	\$ 135,449,417 3.1%
Revenues ***	\$ 1,931,866,793	\$ 2,115,917,725	\$ 2,126,937,243	\$ 1,980,749,513	\$ 2,263,733,025	\$ 2,217,208,551	\$ 285,341,758 14.8%	\$ -46,524,474 -2.1%
Net Appropriation (Raised by taxes)	\$ 1,870,829,178	\$ 2,001,545,139	\$ 2,165,835,652	\$ 2,330,613,862	\$ 2,478,669,441	\$ 2,661,522,405	\$ 790,693,227 42.3%	\$ 182,852,964 7.4%
Local Tax Rate	\$ 24.11	\$ 23.24	\$ 21.87	\$ 20.12	\$ 18.57	\$ 17.13	\$ -6.98 -28.9%	\$ -1.44 -7.8%
Equalized Property Tax Rate	\$ 19.21	\$ 17.76	\$ 16.82	\$ 15.90	\$ 14.96	\$ 15.32	\$ -3.89 -20.2%	\$ 0.36 2.4%
<b>Property Valuations *</b>								
Net assessed w/ utilities	\$ 80,961,129,741	\$ 88,883,636,488	\$ 102,350,242,599	\$ 118,024,814,039	\$ 134,559,519,225	\$ 157,331,584,488	\$ 76,370,454,747 94.3%	\$ 22,772,065,263 16.9%
Net assessed w/o utilities	\$ 76,938,316,042	\$ 84,899,393,651	\$ 97,914,158,222	\$ 113,550,308,094	\$ 130,018,525,471	\$ 152,033,424,197	\$ 75,095,108,155 97.6%	\$ 22,014,898,726 16.9%
Equalized w/o utilities	\$ 73,121,508,550	\$ 83,492,364,397	\$ 95,978,666,395	\$ 111,232,933,772	\$ 127,682,755,420	\$ 144,133,193,069	\$ 71,011,684,519 97.1%	\$ 16,450,437,649 12.9%

1.056757  
1.000671  
1.073913

1.061581  
1.027936  
1.073048

**NOTES:**  
\* Actual data from DRA and MS forms  
\*\* Appropriations include overlays, tax credits, special  
\*\*\* Revenues include state shared revenues and grants;

Using net assessed valuations:	
Every \$1,000,000 change in Appropriation or Revenue	= a 0.04% change in tax rate or a \$0.01 change in tax rate per \$1,000
A 1% change in the tax rate	= a \$26,955,105 change in Appropriation or Revenue
A \$1 change in the tax rate	= a \$157,331,584 change in Appropriation or Revenue or a 5.84% change in the tax rate

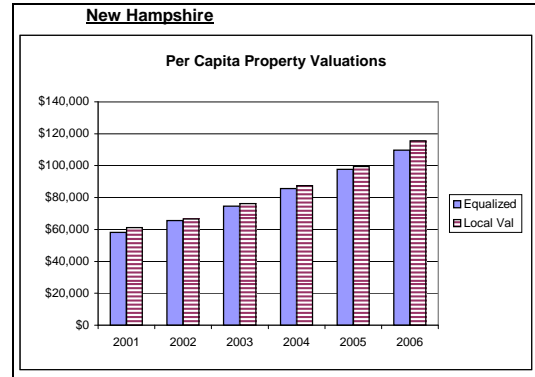
**Municipal, School, and County Five Year Tax Summary**

**New Hampshire**

<b>New Hampshire</b>						
<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>				<b>PER CAPITA VALUATIONS</b>		
Year	Equalized	Local Valuation		Equalized	Local Val	
2001	\$73,121,508,550	\$76,938,316,042		\$58,106	\$61,139	
2002	\$83,492,364,397	\$84,899,393,651		\$65,537	\$66,642	
2003	\$95,978,666,395	\$97,914,158,222		\$74,638	\$76,143	
2004	\$111,232,933,772	\$113,550,308,094		\$85,698	\$87,484	
2005	\$127,682,755,420	\$130,018,525,471		\$97,705	\$99,492	
2006	\$144,133,193,069	\$152,033,424,197		\$109,616	\$115,624	

<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>						
Year	County	Municipal	Local Ed.	State Ed.	Total	
2001	\$155,945,769	\$533,084,053	\$728,855,308	\$452,944,048	\$1,870,829,178	
2002	\$162,273,638	\$560,472,453	\$826,993,602	\$451,805,446	\$2,001,545,139	
2003	\$173,037,046	\$621,018,888	\$940,473,471	\$431,306,247	\$2,165,835,652	
2004	\$181,294,380	\$654,409,673	\$1,145,438,368	\$349,471,441	\$2,330,613,862	
2005	\$194,004,610	\$711,510,185	\$1,211,546,211	\$361,608,435	\$2,478,669,441	
2006	\$202,263,323	\$771,197,395	\$1,325,574,179	\$362,487,508	\$2,661,522,405	



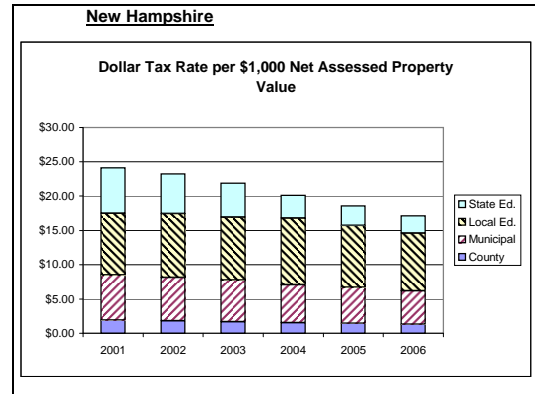
<b>New Hampshire</b>						
<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>						
Year	County	Municipal	Local Ed.	State Ed.	Total	
2001	\$1.93	\$6.58	\$9.00	\$6.60	\$24.11	
2002	\$1.83	\$6.31	\$9.30	\$5.80	\$23.24	
2003	\$1.69	\$6.07	\$9.19	\$4.92	\$21.87	
2004	\$1.54	\$5.54	\$9.71	\$3.33	\$20.12	
2005	\$1.44	\$5.29	\$9.00	\$2.84	\$18.57	
2006	\$1.29	\$4.90	\$8.43	\$2.52	\$17.13	

<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>						
Year	County	Municipal	Local Ed.	State Ed.	Total Ed	Total
2001	\$124	\$424	\$579	\$360	\$939	\$1,487
2002	\$127	\$440	\$649	\$355	\$1,004	\$1,571
2003	\$135	\$483	\$731	\$335	\$1,067	\$1,684
2004	\$140	\$504	\$882	\$269	\$1,152	\$1,796
2005	\$148	\$544	\$927	\$277	\$1,204	\$1,897
2006	\$154	\$587	\$1,008	\$276	\$1,284	\$2,024

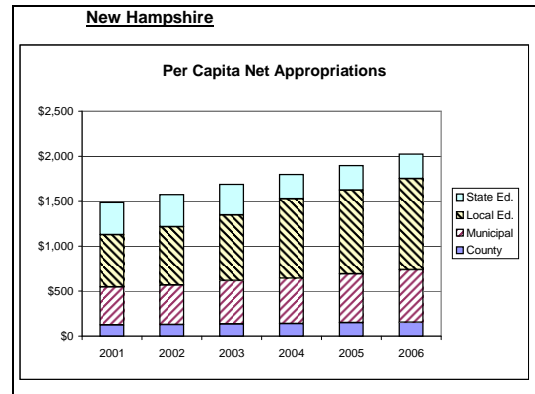
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	4.4%	6.7%	11.7%	-5.2%	6.5%
2002					6.4%
2003					
2004					
2005					
2006					



<b>New Hampshire</b>				
<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>				
Year	Local Ed.	State Ed.	Total	
2001	\$5,478	\$1,313	\$6,791	
2002	\$5,964	\$1,313	\$7,276	
2003	\$6,283	\$1,260	\$7,543	
2004	\$6,475	\$1,027	\$7,502	
2005	\$7,358	\$1,072	\$8,430	
2006	\$7,469	\$1,087	\$8,556	

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$126	\$1,035	\$1,160
2002	\$129	\$1,137	\$1,266
2003	\$136	\$1,194	\$1,330
2004	\$141	\$1,214	\$1,355
2005	\$150	\$1,303	\$1,453
2006	\$155	\$1,386	\$1,541



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>New Hampshire</b>		
Year	Population 0-19	Total Population
2001	344,936	1,258,408
2002	344,231	1,273,970
2003	342,406	1,285,918
2004	340,232	1,297,961
2005	337,263	1,306,819
2006	333,390	1,314,895

Percent Change From	2001 To	2006	Five Year Average	Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)			42.3%	7.3%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD			26.0%	4.7%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON			32.8%	5.8%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)			36.2%	6.4%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change	1 Year Change	
<b>Municipal *</b>										
	Gross Appropriation **	\$ 12,999,313	\$ 13,336,056	\$ 14,796,084	\$ 14,838,734	\$ 18,198,069	\$ 22,863,655	\$ 9,864,342 75.9%	\$ 4,665,586 25.6%	
	Revenues ***	\$ 5,986,974	\$ 7,411,228	\$ 8,153,055	\$ 7,700,741	\$ 9,156,492	\$ 14,793,270	\$ 8,806,296 147.1%	\$ 5,636,778 61.6%	
	Net Appropriation (Raised by taxes)	\$ 7,012,339	\$ 5,924,828	\$ 6,643,029	\$ 7,137,993	\$ 9,041,577	\$ 8,070,385	\$ 1,058,046 15.1%	\$ -971,192 -10.7%	
	Local Municipal Tax Rate	\$ 22.03	\$ 19.98	\$ 22.67	\$ 24.53	\$ 18.78	\$ 16.48	\$ -5.55 -25.2%	\$ -2.30 -12.2%	
<b>Local School *</b>										
	Gross Appropriation **	\$ 12,036,891	\$ 12,296,174	\$ 13,016,253	\$ 16,204,569	\$ 18,489,955	\$ 17,725,326	\$ 5,688,435 47.3%	\$ -764,629 -4.1%	
	Revenues ***	\$ 7,277,580	\$ 7,623,145	\$ 8,867,340	\$ 11,767,089	\$ 15,205,753	\$ 13,436,367	\$ 6,158,787 84.6%	\$ -1,769,386 -11.6%	
	Net Appropriation (Raised by taxes)	\$ 2,943,421	\$ 3,018,976	\$ 2,886,775	\$ 3,604,267	\$ 2,478,530	\$ 3,418,297	\$ 474,876 16.1%	\$ 939,767 37.9%	
	Local School Tax Rate	\$ 10.14	\$ 11.36	\$ 10.86	\$ 13.56	\$ 5.52	\$ 7.55	\$ -2.59 -25.5%	\$ 2.03 36.8%	
<b>State School *</b>										
	Gross Appropriation **									
	Revenues ***	\$ 1,815,890	\$ 1,654,053	\$ 1,262,138	\$ 833,213	\$ 805,672	\$ 870,662	\$ -945,228 -52.1%	\$ 64,990 8.1%	
	Net Appropriation (Raised by taxes)	\$ 1,815,890	\$ 1,654,053	\$ 1,262,138	\$ 833,213	\$ 805,672	\$ 870,662	\$ -945,228 -52.1%	\$ 64,990 8.1%	
	Equalized State School Tax Rate	\$ 8.16	\$ 8.43	\$ 6.43	\$ 4.24	\$ 2.12	\$ 2.28	\$ -5.88 -72.1%	\$ 0.16 7.5%	
<b>Adequate Education Grant *</b>										
		\$ 4,991,301	\$ 5,219,978	\$ 6,326,721	\$ 7,042,647	\$ 8,642,713	\$ 8,642,713	\$ 3,651,412 73.2%	\$ 0 0.0%	
<b>Total School *</b>										
	Gross Appropriation **	\$ 12,036,891	\$ 12,296,174	\$ 13,016,253	\$ 16,204,569	\$ 18,489,955	\$ 17,725,326	\$ 5,688,435 47.3%	\$ -764,629 -4.1%	
	Revenues ***	\$ 9,093,470	\$ 9,277,198	\$ 10,129,478	\$ 12,600,302	\$ 16,011,425	\$ 14,307,029	\$ 5,213,559 57.3%	\$ -1,704,396 -10.6%	
	Net Appropriation (Raised by taxes)	\$ 4,759,311	\$ 4,673,029	\$ 4,148,913	\$ 4,437,480	\$ 3,284,202	\$ 4,288,959	\$ -470,352 -9.9%	\$ 1,004,757 30.6%	
	Tax Rate	\$ 18.30	\$ 19.79	\$ 17.29	\$ 17.80	\$ 7.64	\$ 9.83	\$ -8.47 -46.3%	\$ 2.19 28.7%	
<b>County *</b>										
	Gross Appropriation **	\$ 1,264,565	\$ 1,314,357	\$ 1,262,877	\$ 1,343,323	\$ 1,293,249	\$ 1,405,701	\$ 141,136 11.2%	\$ 112,452 8.7%	
	Revenues ***	\$ 77,971	\$ 77,971	\$ 77,971	\$ 77,971	\$ 77,971	\$ 77,971	\$ 0 0.0%	\$ 0 0.0%	
	Net Appropriation (Raised by taxes)	\$ 1,186,594	\$ 1,236,386	\$ 1,184,906	\$ 1,265,352	\$ 1,215,278	\$ 1,327,730	\$ 141,136 11.9%	\$ 112,452 9.3%	
	Local County Tax Rate	\$ 4.09	\$ 4.65	\$ 4.46	\$ 4.76	\$ 2.71	\$ 2.93	\$ -1.16 -28.4%	\$ 0.22 8.1%	
<b>Total *</b>										
	Gross Appropriation **	\$ 26,300,769	\$ 26,946,587	\$ 29,075,214	\$ 32,386,626	\$ 37,981,273	\$ 41,994,682	\$ 15,693,913 59.7%	\$ 4,013,409 10.6%	
	Revenues ***	\$ 15,158,415	\$ 16,766,397	\$ 18,360,504	\$ 20,379,014	\$ 25,245,888	\$ 29,178,270	\$ 14,019,855 92.5%	\$ 3,932,382 15.6%	
	Net Appropriation (Raised by taxes)	\$ 12,958,244	\$ 11,834,243	\$ 11,976,848	\$ 12,840,825	\$ 13,541,057	\$ 13,687,074	\$ 728,830 5.6%	\$ 146,017 1.1%	
	Total Local Tax Rate	\$ 44.42	\$ 44.42	\$ 44.42	\$ 47.09	\$ 29.13	\$ 29.24	\$ -15.18 -34.2%	\$ 0.11 0.4%	
	Equalized Property Tax Rate (DRA est.)	\$ 40.76	\$ 37.88	\$ 36.43	\$ 32.19	\$ 30.66	\$ 29.84	\$ -10.92 -26.8%	\$ -0.82 -2.7%	
<b>Property Valuations *</b>										
	Net assessed w/ utilities	\$ 290,339,223	\$ 265,769,874	\$ 265,849,142	\$ 265,888,709	\$ 448,686,837	\$ 452,584,397	\$ 162,245,174 55.9%	\$ 3,897,560 0.9%	
	Net assessed w/o utilities	\$ 222,495,136	\$ 196,227,874	\$ 196,307,142	\$ 196,346,709	\$ 380,680,337	\$ 381,760,997	\$ 159,265,861 71.6%	\$ 1,080,660 0.3%	
	Equalized w/o utilities	\$ 275,134,774	\$ 285,181,508	\$ 256,532,153	\$ 250,214,168	\$ 283,687,213	\$ 346,187,868	\$ 71,053,094 25.8%	\$ 62,500,655 22.0%	

**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 0.76% change in tax rate or a \$0.22 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$132,336 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$452,584 change in Appropriation or Revenue or a 3.42% change in the tax rate

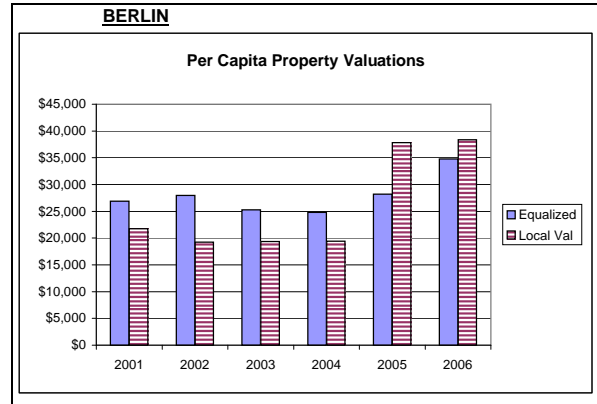
**Municipal, School, and County Five Year Tax Summary**

**BERLIN**

<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			<b>PER CAPITA VALUATIONS</b>	
Year	Equalized	Local Valuation	Equalized	Local Val
2001	\$275,134,774	\$222,495,136	\$26,882	\$21,739
2002	\$285,181,508	\$196,227,874	\$27,986	\$19,257
2003	\$256,532,153	\$196,307,142	\$25,302	\$19,362
2004	\$250,214,168	\$196,346,709	\$24,781	\$19,446
2005	\$283,687,213	\$380,680,337	\$28,205	\$37,849
2006	\$346,187,868	\$381,760,997	\$34,779	\$38,353

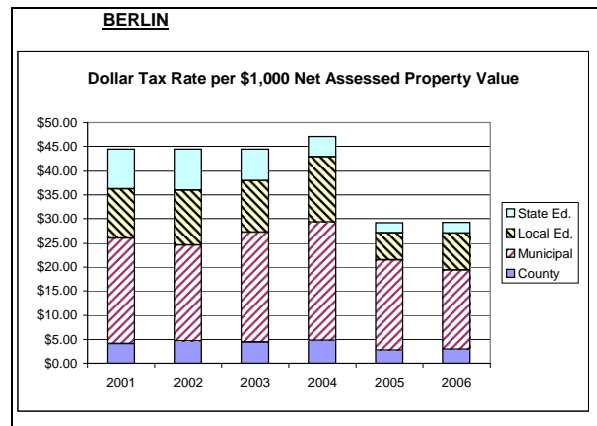
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$1,186,594	\$7,012,339	\$2,943,421	\$1,815,890	\$12,958,244
2002	\$1,236,386	\$5,924,828	\$3,018,976	\$1,654,053	\$11,834,243
2003	\$1,184,906	\$6,643,029	\$2,886,775	\$1,262,138	\$11,976,848
2004	\$1,265,352	\$7,137,993	\$3,604,267	\$833,213	\$12,840,825
2005	\$1,215,278	\$9,041,577	\$2,478,530	\$805,672	\$13,541,057
2006	\$1,327,730	\$8,070,385	\$3,418,297	\$870,662	\$13,687,074



<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$4.09	\$22.03	\$10.14	\$8.16	\$44.42
2002	\$4.65	\$19.98	\$11.36	\$8.43	\$44.42
2003	\$4.46	\$22.67	\$10.86	\$6.43	\$44.42
2004	\$4.76	\$24.53	\$13.56	\$4.24	\$47.09
2005	\$2.71	\$18.78	\$5.52	\$2.12	\$29.13
2006	\$2.93	\$16.48	\$7.55	\$2.28	\$29.24

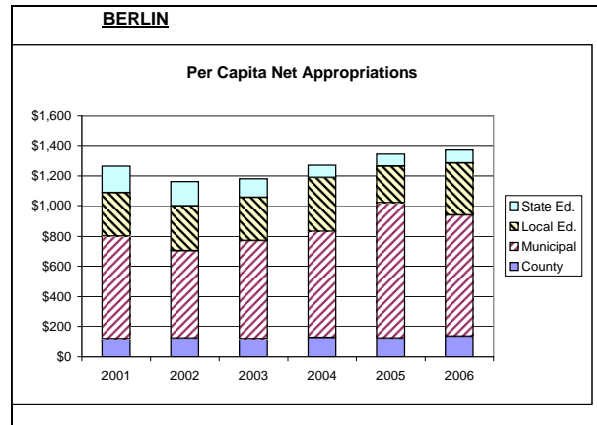
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$116	\$685	\$288	\$177	\$1,266
2002	\$121	\$581	\$296	\$162	\$1,161
2003	\$117	\$655	\$285	\$124	\$1,181
2004	\$125	\$707	\$357	\$83	\$1,272
2005	\$121	\$899	\$246	\$80	\$1,346
2006	\$133	\$811	\$343	\$87	\$1,375



<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$4,803	\$725	\$5,528
2002	\$5,046	\$679	\$5,724
2003	\$5,490	\$532	\$6,022
2004	\$7,024	\$361	\$7,385
2005	\$8,273	\$360	\$8,633
2006	\$8,241	\$405	\$8,645

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$124	\$1,270	\$1,394
2002	\$129	\$1,309	\$1,438
2003	\$125	\$1,459	\$1,584
2004	\$133	\$1,470	\$1,603
2005	\$129	\$1,809	\$1,938
2006	\$141	\$2,297	\$2,438



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>BERLIN</b>		
Year	Population 0-19	Total Population
2001	2,506	10,235
2002	2,437	10,190
2003	2,371	10,139
2004	2,307	10,097
2005	2,235	10,058
2006	2,151	9,954

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	5.6%	1.1%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	56.4%	9.4%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	74.9%	11.8%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	8.6%	1.7%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change		1 Year Change	
<b>Municipal *</b>											
	Gross Appropriation **	\$ 14,490,007	\$ 14,388,146	\$ 16,525,742	\$ 17,261,356	\$ 23,928,151	\$ 23,787,694	\$ 9,297,687	64.2%	\$ -140,457	-0.6%
	Revenues ***	\$ 7,978,117	\$ 7,626,884	\$ 8,871,259	\$ 9,400,227	\$ 15,651,678	\$ 14,380,877	\$ 6,402,760	80.3%	\$ -1,270,801	-8.1%
	Net Appropriation (Raised by taxes)	\$ 6,511,890	\$ 6,761,262	\$ 7,654,483	\$ 7,861,129	\$ 8,276,473	\$ 9,406,817	\$ 2,894,927	44.5%	\$ 1,130,344	13.7%
	Local Municipal Tax Rate	\$ 12.37	\$ 12.99	\$ 13.17	\$ 13.57	\$ 13.97	\$ 12.64	\$ 0.27	2.2%	\$ -1.33	-9.5%
<b>Local School *</b>											
	Gross Appropriation **	\$ 21,076,548	\$ 21,892,033	\$ 22,205,758	\$ 23,542,342	\$ 24,663,078	\$ 27,105,692	\$ 6,029,144	28.6%	\$ 2,442,614	9.9%
	Revenues ***	\$ 11,521,415	\$ 11,986,204	\$ 12,305,670	\$ 12,218,276	\$ 14,087,597	\$ 14,979,057	\$ 3,457,642	30.0%	\$ 891,460	6.3%
	Net Appropriation (Raised by taxes)	\$ 6,603,176	\$ 7,277,888	\$ 7,394,827	\$ 9,539,247	\$ 8,880,368	\$ 10,464,557	\$ 3,861,381	58.5%	\$ 1,584,189	17.8%
	Local School Tax Rate	\$ 12.95	\$ 14.42	\$ 13.06	\$ 16.90	\$ 15.36	\$ 14.37	\$ 1.42	11.0%	\$ -0.99	-6.4%
<b>State School *</b>											
	Gross Appropriation **										
	Revenues ***	\$ 2,951,957	\$ 2,627,941	\$ 2,505,261	\$ 1,784,819	\$ 1,695,113	\$ 1,662,078	\$ -1,289,879	-43.7%	\$ -33,035	-1.9%
	Net Appropriation (Raised by taxes)	\$ 2,951,957	\$ 2,627,941	\$ 2,505,261	\$ 1,784,819	\$ 1,695,113	\$ 1,662,078	\$ -1,289,879	-43.7%	\$ -33,035	-1.9%
	Equalized State School Tax Rate	\$ 5.96	\$ 5.36	\$ 4.55	\$ 3.33	\$ 3.09	\$ 2.38	\$ -3.58	-60.1%	\$ -0.71	-23.0%
	Adequate Education Grant *	\$ 7,440,187	\$ 7,770,492	\$ 7,598,765	\$ 7,784,866	\$ 9,507,039	\$ 9,507,039	\$ 2,066,852	27.8%	\$ 0	0.0%
<b>Total School *</b>											
	Gross Appropriation **	\$ 21,076,548	\$ 21,892,033	\$ 22,205,758	\$ 23,542,342	\$ 24,663,078	\$ 27,105,692	\$ 6,029,144	28.6%	\$ 2,442,614	9.9%
	Revenues ***	\$ 14,473,372	\$ 14,614,145	\$ 14,810,931	\$ 14,003,095	\$ 15,782,710	\$ 16,641,135	\$ 2,167,763	15.0%	\$ 858,425	5.4%
	Net Appropriation (Raised by taxes)	\$ 9,555,133	\$ 9,905,829	\$ 9,900,088	\$ 11,324,066	\$ 10,575,481	\$ 12,126,635	\$ 2,571,502	26.9%	\$ 1,551,154	14.7%
	Tax Rate	\$ 18.91	\$ 19.78	\$ 17.61	\$ 20.23	\$ 18.45	\$ 16.75	\$ -2.16	-11.4%	\$ -1.70	-9.2%
<b>County *</b>											
	Gross Appropriation **	\$ 2,197,796	\$ 2,034,126	\$ 1,779,488	\$ 1,688,537	\$ 1,626,024	\$ 1,639,969	\$ -557,827	-25.4%	\$ 13,945	0.9%
	Revenues ***	\$ 48,223	\$ 48,223	\$ 48,223	\$ 48,223	\$ 48,223	\$ 48,223	\$ 0	0.0%	\$ 0	0.0%
	Net Appropriation (Raised by taxes)	\$ 2,149,573	\$ 1,985,903	\$ 1,731,265	\$ 1,640,314	\$ 1,577,801	\$ 1,591,746	\$ -557,827	-26.0%	\$ 13,945	0.9%
	Local County Tax Rate	\$ 4.22	\$ 3.93	\$ 3.06	\$ 2.91	\$ 2.73	\$ 2.19	\$ -2.03	-48.1%	\$ -0.54	-19.8%
<b>Total *</b>											
	Gross Appropriation **	\$ 37,764,351	\$ 38,314,305	\$ 40,510,988	\$ 42,492,235	\$ 50,217,253	\$ 52,533,355	\$ 14,769,004	39.1%	\$ 2,316,102	4.6%
	Revenues ***	\$ 22,499,712	\$ 22,289,252	\$ 23,730,413	\$ 23,451,545	\$ 31,482,611	\$ 31,070,235	\$ 8,570,523	38.1%	\$ -412,376	-1.3%
	Net Appropriation (Raised by taxes)	\$ 18,216,596	\$ 18,652,994	\$ 19,285,836	\$ 20,825,509	\$ 20,429,755	\$ 23,125,198	\$ 4,908,602	26.9%	\$ 2,695,443	13.2%
	Total Local Tax Rate	\$ 35.50	\$ 36.70	\$ 33.84	\$ 36.71	\$ 35.15	\$ 31.58	\$ -3.92	-11.0%	\$ -3.57	-10.2%
	Equalized Property Tax Rate (DRA est.)	\$ 34.79	\$ 33.94	\$ 31.53	\$ 30.79	\$ 24.93	\$ 26.12	\$ -8.67	-24.9%	\$ 1.19	4.8%
<b>Property Valuations *</b>											
	Net assessed w/ utilities	\$ 509,897,044	\$ 504,876,194	\$ 566,060,744	\$ 564,390,794	\$ 577,974,044	\$ 728,016,508	\$ 218,119,464	42.8%	\$ 150,042,464	26.0%
	Net assessed w/o utilities	\$ 495,252,044	\$ 490,231,094	\$ 550,193,844	\$ 535,618,594	\$ 549,311,744	\$ 699,403,608	\$ 204,151,564	41.2%	\$ 150,091,864	27.3%
	Equalized w/o utilities	\$ 447,266,173	\$ 453,093,253	\$ 509,199,455	\$ 535,981,796	\$ 596,870,719	\$ 660,865,982	\$ 213,599,809	47.8%	\$ 63,995,263	10.7%

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

Using net assessed valuations:		
Every \$100,000 change in Appropriation or Revenue	=	a 0.43% change in tax rate or a \$0.14 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$229,908 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$728,017 change in Appropriation or Revenue or a 3.17% change in the tax rate

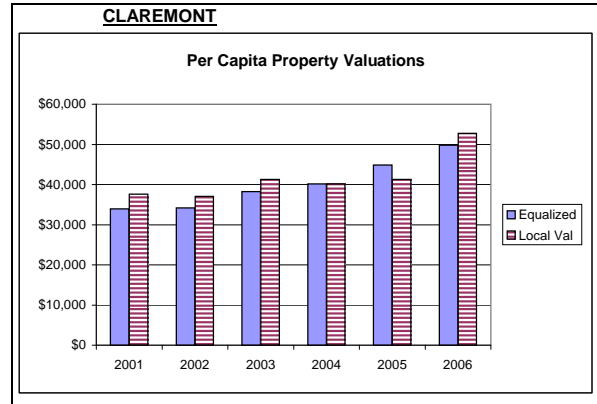
**Municipal, School, and County Five Year Tax Summary**

**CLAREMONT**

<b>CLAREMONT</b>			<b>PER CAPITA VALUATIONS</b>		
<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			Equalized	Local Val	
Year	Equalized	Local Valuation	Equalized	Local Val	
2001	\$447,266,173	\$495,252,044	\$33,948	\$37,590	
2002	\$453,093,253	\$490,231,094	\$34,222	\$37,027	
2003	\$509,199,455	\$550,193,844	\$38,228	\$41,306	
2004	\$535,981,796	\$535,618,594	\$40,170	\$40,142	
2005	\$596,870,719	\$549,311,744	\$44,830	\$41,258	
2006	\$660,865,982	\$699,403,608	\$49,824	\$52,729	

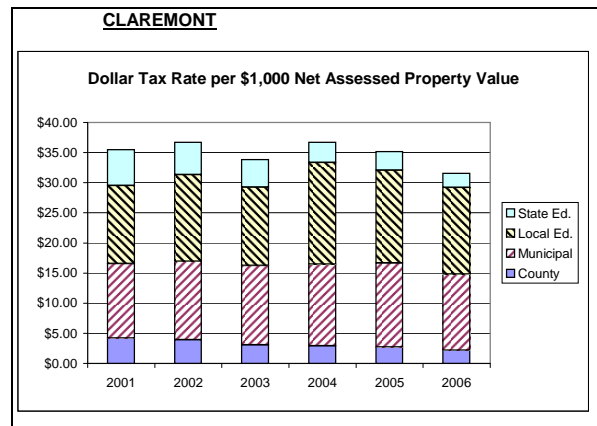
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2,149,573	\$6,511,890	\$6,603,176	\$2,951,957	\$18,216,596
2002	\$1,985,903	\$6,761,262	\$7,277,888	\$2,627,941	\$18,652,994
2003	\$1,731,265	\$7,654,483	\$7,394,827	\$2,505,261	\$19,285,836
2004	\$1,640,314	\$7,861,129	\$9,539,247	\$1,784,819	\$20,825,509
2005	\$1,577,801	\$8,276,473	\$8,880,368	\$1,695,113	\$20,429,755
2006	\$1,591,746	\$9,406,817	\$10,464,557	\$1,662,078	\$23,125,198



<b>CLAREMONT</b>					
<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$4.22	\$12.37	\$12.95	\$5.96	\$35.50
2002	\$3.93	\$12.99	\$14.42	\$5.36	\$36.70
2003	\$3.06	\$13.17	\$13.06	\$4.55	\$33.84
2004	\$2.91	\$13.57	\$16.90	\$3.33	\$36.71
2005	\$2.73	\$13.97	\$15.36	\$3.09	\$35.15
2006	\$2.19	\$12.64	\$14.37	\$2.38	\$31.58

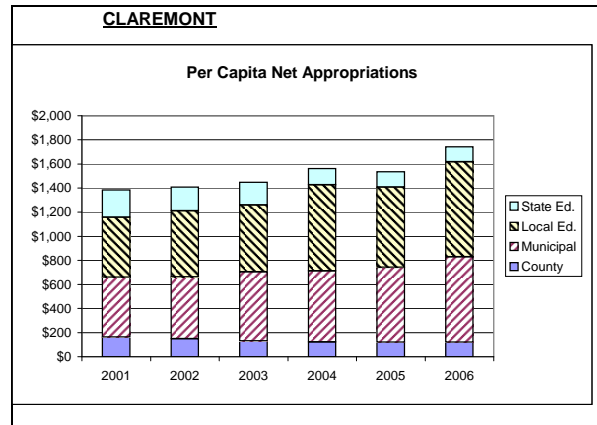
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$163	\$494	\$501	\$224	\$1,383
2002	\$150	\$511	\$550	\$198	\$1,409
2003	\$130	\$575	\$555	\$188	\$1,448
2004	\$123	\$589	\$715	\$134	\$1,561
2005	\$119	\$622	\$667	\$127	\$1,534
2006	\$120	\$709	\$789	\$125	\$1,743



<b>CLAREMONT</b>			
<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$6,292	\$881	\$7,173
2002	\$6,606	\$793	\$7,399
2003	\$6,764	\$763	\$7,527
2004	\$7,257	\$550	\$7,807
2005	\$7,729	\$531	\$8,260
2006	\$8,688	\$533	\$9,220

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$167	\$1,100	\$1,267
2002	\$154	\$1,087	\$1,240
2003	\$134	\$1,241	\$1,374
2004	\$127	\$1,294	\$1,420
2005	\$122	\$1,797	\$1,919
2006	\$124	\$1,793	\$1,917



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>CLAREMONT</b>		
Year	Population 0-19	Total Population
2001	3,350	13,175
2002	3,314	13,240
2003	3,283	13,320
2004	3,244	13,343
2005	3,191	13,314
2006	3,120	13,264

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	26.9%	4.9%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	28.5%	5.2%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	51.4%	8.6%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	26.1%	4.7%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change		1 Year Change	
<b>Municipal *</b>											
	Gross Appropriation **	\$ 57,886,042	\$ 59,389,548	\$ 59,989,203	\$ 63,529,035	\$ 66,867,917	\$ 70,871,927	\$ 12,985,885	22.4%	\$ 4,004,010	6.0%
	Revenues ***	\$ 36,695,527	\$ 37,418,365	\$ 37,043,098	\$ 39,512,075	\$ 41,537,315	\$ 44,236,125	\$ 7,540,598	20.5%	\$ 2,698,810	6.5%
	Net Appropriation (Raised by taxes)	\$ 21,190,515	\$ 21,971,183	\$ 22,946,105	\$ 24,016,960	\$ 25,330,602	\$ 26,635,802	\$ 5,445,287	25.7%	\$ 1,305,200	5.2%
	Local Municipal Tax Rate	\$ 9.22	\$ 8.90	\$ 9.49	\$ 6.82	\$ 6.57	\$ 6.28	\$ -2.94	-31.9%	\$ -0.29	-4.4%
<b>Local School *</b>											
	Gross Appropriation **	\$ 56,591,687	\$ 53,914,922	\$ 55,565,755	\$ 58,042,699	\$ 60,548,254	\$ 66,575,527	\$ 9,983,840	17.6%	\$ 6,027,273	10.0%
	Revenues ***	\$ 20,095,702	\$ 21,780,029	\$ 22,104,508	\$ 22,762,117	\$ 23,343,139	\$ 25,961,787	\$ 5,866,085	29.2%	\$ 2,618,648	11.2%
	Net Appropriation (Raised by taxes)	\$ 25,200,300	\$ 20,894,169	\$ 22,397,045	\$ 26,730,365	\$ 29,008,425	\$ 32,368,913	\$ 7,168,613	28.4%	\$ 3,360,488	11.6%
	Local School Tax Rate	\$ 9.95	\$ 9.73	\$ 10.65	\$ 8.69	\$ 8.61	\$ 8.72	\$ -1.23	-12.4%	\$ 0.11	1.3%
<b>State School *</b>											
	Gross Appropriation **										
	Revenues ***	\$ 11,295,685	\$ 11,240,724	\$ 11,064,202	\$ 8,550,217	\$ 8,196,690	\$ 8,244,827	\$ -3,050,858	-27.0%	\$ 48,137	0.6%
	Net Appropriation (Raised by taxes)	\$ 11,295,685	\$ 11,240,724	\$ 11,064,202	\$ 8,550,217	\$ 8,196,690	\$ 8,244,827	\$ -3,050,858	-27.0%	\$ 48,137	0.6%
	Equalized State School Tax Rate	\$ 5.80	\$ 5.36	\$ 5.41	\$ 2.84	\$ 2.48	\$ 2.26	\$ -3.54	-61.0%	\$ -0.22	-8.9%
<b>Adequate Education Grant *</b>											
		\$ 11,952,483	\$ 12,163,166	\$ 12,332,717	\$ 12,217,909	\$ 10,893,596	\$ 10,893,596	\$ -1,058,887	-8.9%	\$ 0	0.0%
<b>Total School *</b>											
	Gross Appropriation **	\$ 56,591,687	\$ 53,914,922	\$ 55,565,755	\$ 58,042,699	\$ 60,548,254	\$ 66,575,527	\$ 9,983,840	17.6%	\$ 6,027,273	10.0%
	Revenues ***	\$ 31,391,387	\$ 33,020,753	\$ 33,168,710	\$ 31,312,334	\$ 31,539,829	\$ 34,206,614	\$ 2,815,227	9.0%	\$ 2,666,785	8.5%
	Net Appropriation (Raised by taxes)	\$ 36,495,985	\$ 32,134,893	\$ 33,461,247	\$ 35,280,582	\$ 37,205,115	\$ 40,613,740	\$ 4,117,755	11.3%	\$ 3,408,625	9.2%
	Tax Rate	\$ 15.75	\$ 15.09	\$ 16.06	\$ 11.53	\$ 11.09	\$ 10.98	\$ -4.77	-30.3%	\$ -0.11	-1.0%
<b>County *</b>											
	Gross Appropriation **	\$ 5,296,015	\$ 5,780,172	\$ 5,937,487	\$ 6,913,432	\$ 7,951,097	\$ 8,124,027	\$ 2,828,012	53.4%	\$ 172,930	2.2%
	Revenues ***	\$ 75,156	\$ 75,156	\$ 75,156	\$ 75,156	\$ 75,156	\$ 75,156	\$ 0	0.0%	\$ 0	0.0%
	Net Appropriation (Raised by taxes)	\$ 5,220,859	\$ 5,705,016	\$ 5,862,331	\$ 6,838,276	\$ 7,875,941	\$ 8,048,871	\$ 2,828,012	54.2%	\$ 172,930	2.2%
	Local County Tax Rate	\$ 2.37	\$ 2.41	\$ 2.52	\$ 2.02	\$ 2.11	\$ 1.96	\$ -0.41	-17.3%	\$ -0.15	-7.1%
<b>Total *</b>											
	Gross Appropriation **	\$ 119,773,744	\$ 119,084,642	\$ 121,492,445	\$ 128,485,166	\$ 135,367,268	\$ 145,571,481	\$ 25,797,737	21.5%	\$ 10,204,213	7.5%
	Revenues ***	\$ 68,162,070	\$ 70,514,274	\$ 70,286,964	\$ 70,899,565	\$ 73,152,300	\$ 78,517,895	\$ 10,355,825	15.2%	\$ 5,365,595	7.3%
	Net Appropriation (Raised by taxes)	\$ 62,907,359	\$ 59,811,092	\$ 62,269,683	\$ 66,135,818	\$ 70,411,658	\$ 75,298,413	\$ 12,391,054	19.7%	\$ 4,886,755	6.9%
	Total Local Tax Rate	\$ 27.34	\$ 26.40	\$ 28.07	\$ 20.37	\$ 19.77	\$ 19.22	\$ -8.12	-29.7%	\$ -0.55	-2.8%
	Equalized Property Tax Rate (DRA est.)	\$ 23.61	\$ 21.68	\$ 20.34	\$ 19.04	\$ 18.59	\$ 18.55	\$ -5.06	-21.4%	\$ -0.04	-0.2%
<b>Property Valuations *</b>											
	Net assessed w/ utilities	\$ 2,204,347,900	\$ 2,370,378,000	\$ 2,324,877,700	\$ 3,389,075,100	\$ 3,725,790,852	\$ 4,105,426,614	\$ 1,901,078,714	86.2%	\$ 379,635,762	10.2%
	Net assessed w/o utilities	\$ 2,149,430,400	\$ 2,095,377,800	\$ 2,046,633,200	\$ 3,011,777,300	\$ 3,303,038,156	\$ 3,641,295,522	\$ 1,491,865,122	69.4%	\$ 338,257,366	10.2%
	Equalized w/o utilities	\$ 1,884,158,527	\$ 2,143,458,278	\$ 2,248,821,524	\$ 2,567,632,621	\$ 2,886,158,349	\$ 3,278,261,200	\$ 1,394,102,673	74.0%	\$ 392,102,851	13.6%

**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 0.13% change in tax rate or a \$0.02 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$789,063 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$4,105,427 change in Appropriation or Revenue or a 5.20% change in the tax rate

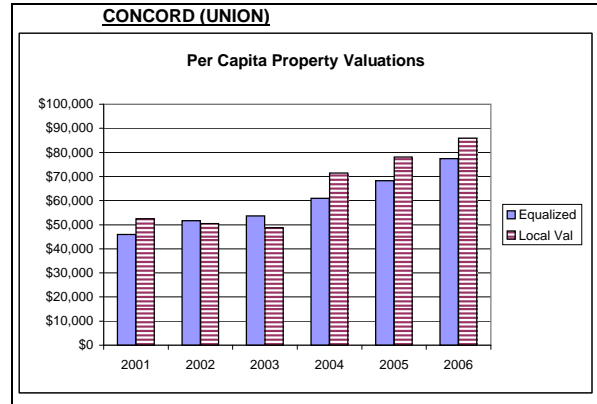
**Municipal, School, and County Five Year Tax Summary**

**CONCORD (UNION)**

<b>CONCORD (UNION)</b>			<b>PER CAPITA VALUATIONS</b>	
<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			Equalized	Local Val
Year	Equalized	Local Valuation		
2001	\$1,884,158,527	\$2,149,430,400	\$45,984	\$52,458
2002	\$2,143,458,278	\$2,095,377,800	\$51,633	\$50,475
2003	\$2,248,821,524	\$2,046,633,200	\$53,594	\$48,776
2004	\$2,567,632,621	\$3,011,777,300	\$60,904	\$71,439
2005	\$2,886,158,349	\$3,303,038,156	\$68,253	\$78,112
2006	\$3,278,261,200	\$3,641,295,522	\$77,358	\$85,924

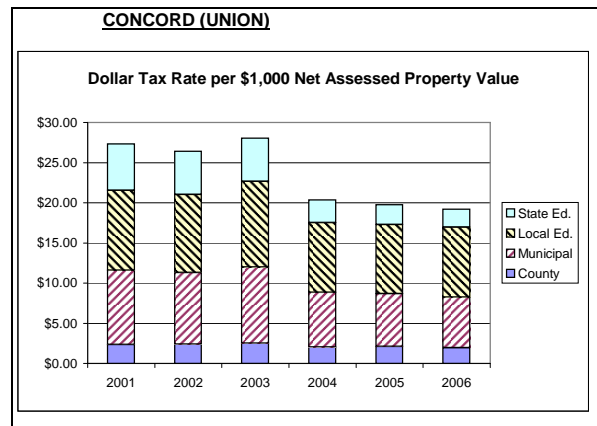
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$5,220,859	\$21,190,515	\$25,200,300	\$11,295,685	\$62,907,359
2002	\$5,705,016	\$21,971,183	\$20,894,169	\$11,240,724	\$59,811,092
2003	\$5,862,331	\$22,946,105	\$22,397,045	\$11,064,202	\$62,269,683
2004	\$6,838,276	\$24,016,960	\$26,730,365	\$8,550,217	\$66,135,818
2005	\$7,875,941	\$25,330,602	\$29,008,425	\$8,196,690	\$70,411,658
2006	\$8,048,871	\$26,635,802	\$32,368,913	\$8,244,827	\$75,298,413



<b>CONCORD (UNION)</b>					
<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2.37	\$9.22	\$9.95	\$5.80	\$27.34
2002	\$2.41	\$8.90	\$9.73	\$5.36	\$26.40
2003	\$2.52	\$9.49	\$10.65	\$5.41	\$28.07
2004	\$2.02	\$6.82	\$8.69	\$2.84	\$20.37
2005	\$2.11	\$6.57	\$8.61	\$2.48	\$19.77
2006	\$1.96	\$6.28	\$8.72	\$2.26	\$19.22

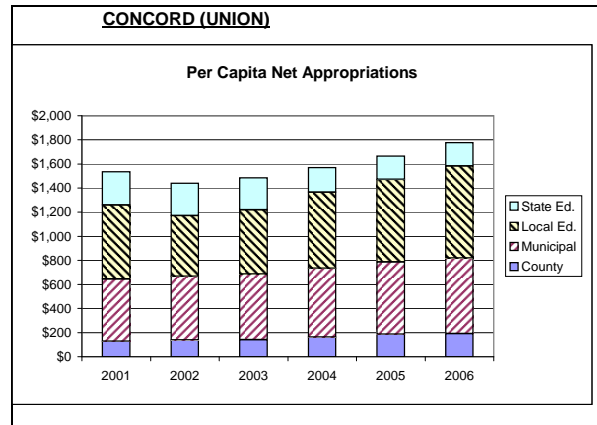
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$127	\$517	\$615	\$276	\$1,535
2002	\$137	\$529	\$503	\$271	\$1,441
2003	\$140	\$547	\$534	\$264	\$1,484
2004	\$162	\$570	\$634	\$203	\$1,569
2005	\$186	\$599	\$686	\$194	\$1,665
2006	\$190	\$629	\$764	\$195	\$1,777



<b>CONCORD (UNION)</b>			
<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$5,078	\$1,014	\$6,091
2002	\$4,859	\$1,013	\$5,873
2003	\$5,054	\$1,006	\$6,060
2004	\$5,352	\$788	\$6,140
2005	\$5,672	\$768	\$6,440
2006	\$6,359	\$787	\$7,146

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$129	\$1,413	\$1,542
2002	\$139	\$1,431	\$1,570
2003	\$142	\$1,430	\$1,571
2004	\$164	\$1,507	\$1,671
2005	\$188	\$1,581	\$1,769
2006	\$192	\$1,672	\$1,864



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>CONCORD (UNION)</b>		
Year	Population 0-19	Total Population
2001	11,145	40,974
2002	11,095	41,513
2003	10,995	41,960
2004	10,846	42,159
2005	10,675	42,286
2006	10,470	42,378

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	19.7%	3.7%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	17.3%	3.2%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	20.9%	3.9%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	15.7%	3.0%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change		1 Year Change	
<b>Municipal *</b>											
	Gross Appropriation **	\$ 32,265,340	\$ 33,260,386	\$ 35,140,711	\$ 38,754,797	\$ 41,329,300	\$ 43,983,770	\$ 11,718,430	36.3%	\$ 2,654,470	6.4%
	Revenues ***	\$ 18,908,095	\$ 18,213,922	\$ 19,284,518	\$ 21,564,493	\$ 23,056,096	\$ 25,000,284	\$ 6,092,189	32.2%	\$ 1,944,188	8.4%
	Net Appropriation (Raised by taxes)	\$ 13,357,245	\$ 15,046,464	\$ 15,856,193	\$ 17,190,304	\$ 18,273,204	\$ 18,983,486	\$ 5,626,241	42.1%	\$ 710,282	3.9%
	Local Municipal Tax Rate	\$ 8.13	\$ 7.90	\$ 7.43	\$ 6.91	\$ 7.04	\$ 6.72	\$ -1.41	-17.3%	\$ -0.32	-4.5%
<b>Local School *</b>											
	Gross Appropriation **	\$ 33,347,479	\$ 36,875,492	\$ 38,768,090	\$ 39,418,087	\$ 41,267,347	\$ 43,345,586	\$ 9,998,107	30.0%	\$ 2,078,239	5.0%
	Revenues ***	\$ 14,480,823	\$ 16,676,157	\$ 17,631,472	\$ 16,414,226	\$ 15,375,872	\$ 15,949,728	\$ 1,468,905	10.1%	\$ 573,856	3.7%
	Net Appropriation (Raised by taxes)	\$ 10,045,896	\$ 11,262,545	\$ 12,420,180	\$ 16,302,137	\$ 19,413,740	\$ 20,901,778	\$ 10,855,882	108.1%	\$ 1,488,038	7.7%
	Local School Tax Rate	\$ 6.31	\$ 6.08	\$ 5.98	\$ 6.71	\$ 7.66	\$ 7.56	\$ 1.25	19.8%	\$ -0.10	-1.3%
<b>State School *</b>											
	Gross Appropriation **										
	Revenues ***	\$ 8,820,760	\$ 8,936,790	\$ 8,716,438	\$ 6,701,724	\$ 6,477,735	\$ 6,494,080	\$ -2,326,680	-26.4%	\$ 16,345	0.3%
	Net Appropriation (Raised by taxes)	\$ 8,820,760	\$ 8,936,790	\$ 8,716,438	\$ 6,701,724	\$ 6,477,735	\$ 6,494,080	\$ -2,326,680	-26.4%	\$ 16,345	0.3%
	Equalized State School Tax Rate	\$ 5.65	\$ 4.91	\$ 4.26	\$ 2.80	\$ 2.59	\$ 2.38	\$ -3.27	-57.9%	\$ -0.21	-8.1%
<b>Adequate Education Grant *</b>											
		\$ 6,258,678	\$ 6,337,094	\$ 5,579,465	\$ 5,665,335	\$ 5,011,629	\$ 5,011,629	\$ -1,247,049	-19.9%	\$ 0	0.0%
<b>Total School *</b>											
	Gross Appropriation **	\$ 33,347,479	\$ 36,875,492	\$ 38,768,090	\$ 39,418,087	\$ 41,267,347	\$ 43,345,586	\$ 9,998,107	30.0%	\$ 2,078,239	5.0%
	Revenues ***	\$ 23,301,583	\$ 25,612,947	\$ 26,347,910	\$ 23,115,950	\$ 21,853,607	\$ 22,443,808	\$ -857,775	-3.7%	\$ 590,201	2.7%
	Net Appropriation (Raised by taxes)	\$ 18,866,656	\$ 20,199,335	\$ 21,136,618	\$ 23,003,861	\$ 25,891,475	\$ 27,395,858	\$ 8,529,202	45.2%	\$ 1,504,383	5.8%
	Tax Rate	\$ 11.96	\$ 10.99	\$ 10.24	\$ 9.51	\$ 10.25	\$ 9.94	\$ -2.02	-16.9%	\$ -0.31	-3.0%
<b>County *</b>											
	Gross Appropriation **	\$ 3,666,619	\$ 3,695,245	\$ 4,639,183	\$ 4,336,892	\$ 5,454,815	\$ 5,750,204	\$ 2,083,585	56.8%	\$ 295,389	5.4%
	Revenues ***	\$ 50,052	\$ 50,052	\$ 50,052	\$ 50,052	\$ 50,052	\$ 50,052	\$ 0	0.0%	\$ 0	0.0%
	Net Appropriation (Raised by taxes)	\$ 3,616,567	\$ 3,645,193	\$ 4,589,131	\$ 4,286,840	\$ 5,404,763	\$ 5,700,152	\$ 2,083,585	57.6%	\$ 295,389	5.5%
	Local County Tax Rate	\$ 2.27	\$ 1.97	\$ 2.21	\$ 1.76	\$ 2.13	\$ 2.06	\$ -0.21	-9.3%	\$ -0.07	-3.3%
<b>Total *</b>											
	Gross Appropriation **	\$ 69,279,438	\$ 73,831,123	\$ 78,547,984	\$ 82,509,776	\$ 88,051,462	\$ 93,079,560	\$ 23,800,122	34.4%	\$ 5,028,098	5.7%
	Revenues ***	\$ 42,259,730	\$ 43,876,921	\$ 45,682,480	\$ 44,730,495	\$ 44,959,755	\$ 47,494,144	\$ 5,234,414	12.4%	\$ 2,534,389	5.6%
	Net Appropriation (Raised by taxes)	\$ 35,840,468	\$ 38,890,992	\$ 41,581,942	\$ 44,481,005	\$ 49,569,442	\$ 52,079,496	\$ 16,239,028	45.3%	\$ 2,510,054	5.1%
	Total Local Tax Rate	\$ 22.36	\$ 20.86	\$ 19.88	\$ 18.18	\$ 19.42	\$ 18.72	\$ -3.64	-16.3%	\$ -0.70	-3.6%
	Equalized Property Tax Rate (DRA est.)	\$ 19.75	\$ 18.90	\$ 17.85	\$ 16.93	\$ 16.88	\$ 17.47	\$ -2.28	-11.5%	\$ 0.59	3.5%
<b>Property Valuations *</b>											
	Net assessed w/ utilities	\$ 1,592,668,360	\$ 1,852,323,242	\$ 2,077,988,192	\$ 2,429,507,620	\$ 2,536,065,070	\$ 2,764,812,500	\$ 1,172,144,140	73.6%	\$ 228,747,430	9.0%
	Net assessed w/o utilities	\$ 1,561,418,260	\$ 1,821,073,142	\$ 2,046,666,592	\$ 2,396,503,820	\$ 2,502,895,770	\$ 2,730,038,800	\$ 1,168,620,540	74.8%	\$ 227,143,030	9.1%
	Equalized w/o utilities	\$ 1,336,478,747	\$ 1,540,825,917	\$ 1,771,633,811	\$ 2,012,529,801	\$ 2,280,892,436	\$ 2,582,139,088	\$ 1,245,660,341	93.2%	\$ 301,246,652	13.2%

**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 0.19% change in tax rate or a \$0.04 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$517,573 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$2,764,813 change in Appropriation or Revenue or a 5.34% change in the tax rate

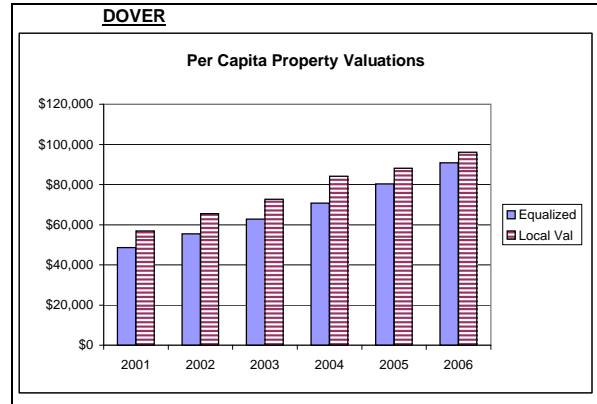
**Municipal, School, and County Five Year Tax Summary**

**DOVER**

<b>DOVER</b>			<b>DOVER</b>		
<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			<b>PER CAPITA VALUATIONS</b>		
Year	Equalized	Local Valuation	Equalized	Local Val	
2001	\$1,336,478,747	\$1,561,418,260	\$48,642	\$56,828	
2002	\$1,540,825,917	\$1,821,073,142	\$55,417	\$65,497	
2003	\$1,771,633,811	\$2,046,666,592	\$62,846	\$72,603	
2004	\$2,012,529,801	\$2,396,503,820	\$70,717	\$84,209	
2005	\$2,280,892,436	\$2,502,895,770	\$80,361	\$88,183	
2006	\$2,582,139,088	\$2,730,038,800	\$90,850	\$96,054	

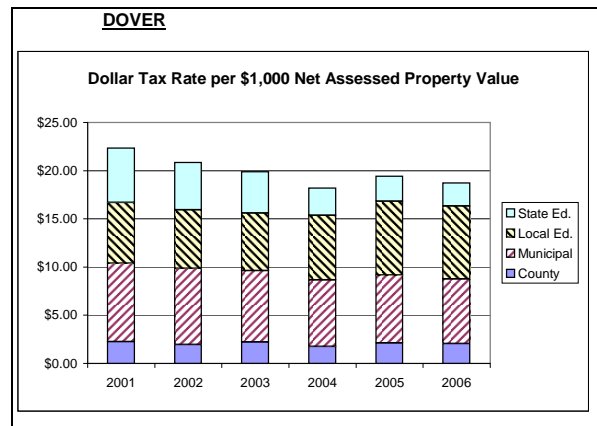
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$3,616,567	\$13,357,245	\$10,045,896	\$8,820,760	\$35,840,468
2002	\$3,645,193	\$15,046,464	\$11,262,545	\$8,936,790	\$38,890,992
2003	\$4,589,131	\$15,856,193	\$12,420,180	\$8,716,438	\$41,581,942
2004	\$4,286,840	\$17,190,304	\$16,302,137	\$6,701,724	\$44,481,005
2005	\$5,404,763	\$18,273,204	\$19,413,740	\$6,477,735	\$49,569,442
2006	\$5,700,152	\$18,983,486	\$20,901,778	\$6,494,080	\$52,079,496



<b>DOVER</b>					
<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2.27	\$8.13	\$6.31	\$5.65	\$22.36
2002	\$1.97	\$7.90	\$6.08	\$4.91	\$20.86
2003	\$2.21	\$7.43	\$5.98	\$4.26	\$19.88
2004	\$1.76	\$6.91	\$6.71	\$2.80	\$18.18
2005	\$2.13	\$7.04	\$7.66	\$2.59	\$19.42
2006	\$2.06	\$6.72	\$7.56	\$2.38	\$18.72

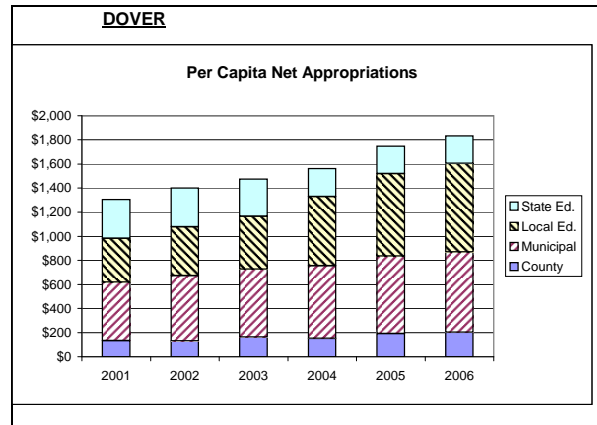
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$132	\$486	\$366	\$321	\$1,304
2002	\$131	\$541	\$405	\$321	\$1,399
2003	\$163	\$562	\$441	\$309	\$1,475
2004	\$151	\$604	\$573	\$235	\$1,563
2005	\$190	\$644	\$684	\$228	\$1,746
2006	\$201	\$668	\$735	\$228	\$1,832



<b>DOVER</b>			
<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$4,391	\$1,161	\$5,552
2002	\$4,849	\$1,175	\$6,024
2003	\$5,101	\$1,147	\$6,248
2004	\$5,191	\$883	\$6,074
2005	\$5,493	\$862	\$6,355
2006	\$5,839	\$875	\$6,714

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$133	\$1,174	\$1,308
2002	\$133	\$1,196	\$1,329
2003	\$165	\$1,247	\$1,411
2004	\$152	\$1,362	\$1,514
2005	\$192	\$1,456	\$1,648
2006	\$202	\$1,548	\$1,750



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>DOVER</b>		
Year	Population 0-19	Total Population
2001	7,595	27,476
2002	7,605	27,804
2003	7,600	28,190
2004	7,593	28,459
2005	7,513	28,383
2006	7,423	28,422

	Percent Change From 2001 To 2006	Five Year Average	Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	45.3%	7.8%	
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	20.9%	3.9%	
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	33.8%	6.0%	
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	40.5%	7.0%	

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change	1 Year Change
<b>Municipal *</b>									
	Gross Appropriation **	\$ 8,358,806	\$ 8,489,977	\$ 8,447,079	\$ 8,677,853	\$ 9,783,245	\$ 10,219,556	\$ 1,860,750 22.3%	\$ 436,311 4.5%
	Revenues ***	\$ 4,487,547	\$ 4,561,595	\$ 4,301,184	\$ 4,494,918	\$ 5,077,702	\$ 5,417,197	\$ 929,650 20.7%	\$ 339,495 6.7%
	Net Appropriation (Raised by taxes)	\$ 3,871,259	\$ 3,928,382	\$ 4,145,895	\$ 4,182,935	\$ 4,705,543	\$ 4,802,359	\$ 931,100 24.1%	\$ 96,816 2.1%
	Local Municipal Tax Rate	\$ 13.82	\$ 10.28	\$ 9.06	\$ 8.99	\$ 8.07	\$ 8.08	\$ -5.74 -41.5%	\$ 0.01 0.1%
<b>Local School *</b>									
	Gross Appropriation **	\$ 11,060,832	\$ 11,436,495	\$ 11,444,434	\$ 11,763,636	\$ 13,200,981	\$ 13,704,420	\$ 2,643,588 23.9%	\$ 503,439 3.8%
	Revenues ***	\$ 6,769,412	\$ 7,024,915	\$ 7,009,989	\$ 7,227,822	\$ 8,752,406	\$ 8,827,427	\$ 2,058,015 30.4%	\$ 75,021 0.9%
	Net Appropriation (Raised by taxes)	\$ 2,430,107	\$ 2,702,976	\$ 2,888,594	\$ 3,259,299	\$ 3,135,038	\$ 3,530,720	\$ 1,100,613 45.3%	\$ 395,682 12.6%
	Local School Tax Rate	\$ 9.05	\$ 7.37	\$ 6.56	\$ 7.29	\$ 5.57	\$ 6.14	\$ -2.91 -32.2%	\$ 0.57 10.2%
<b>State School *</b>									
	Gross Appropriation **								
	Revenues ***	\$ 1,861,313	\$ 1,708,604	\$ 1,545,851	\$ 1,276,515	\$ 1,313,537	\$ 1,346,273	\$ -515,040 -27.7%	\$ 32,736 2.5%
	Net Appropriation (Raised by taxes)	\$ 1,861,313	\$ 1,708,604	\$ 1,545,851	\$ 1,276,515	\$ 1,313,537	\$ 1,346,273	\$ -515,040 -27.7%	\$ 32,736 2.5%
	Equalized State School Tax Rate	\$ 7.54	\$ 5.06	\$ 3.76	\$ 3.04	\$ 2.44	\$ 2.46	\$ -5.08 -67.4%	\$ 0.02 0.8%
<b>Adequate Education Grant *</b>									
		\$ 5,073,605	\$ 5,267,689	\$ 5,339,421	\$ 5,590,139	\$ 7,044,859	\$ 7,044,859	\$ 1,971,254 38.9%	\$ 0 0.0%
<b>Total School *</b>									
	Gross Appropriation **	\$ 11,060,832	\$ 11,436,495	\$ 11,444,434	\$ 11,763,636	\$ 13,200,981	\$ 13,704,420	\$ 2,643,588 23.9%	\$ 503,439 3.8%
	Revenues ***	\$ 8,630,725	\$ 8,733,519	\$ 8,555,840	\$ 8,504,337	\$ 10,065,943	\$ 10,173,700	\$ 1,542,975 17.9%	\$ 107,757 1.1%
	Net Appropriation (Raised by taxes)	\$ 4,291,420	\$ 4,411,580	\$ 4,434,445	\$ 4,535,814	\$ 4,448,575	\$ 4,876,993	\$ 585,573 13.6%	\$ 428,418 9.6%
	Tax Rate	\$ 16.59	\$ 12.43	\$ 10.32	\$ 10.33	\$ 8.01	\$ 8.60	\$ -7.99 -48.2%	\$ 0.59 7.4%
<b>County *</b>									
	Gross Appropriation **	\$ 743,782	\$ 746,736	\$ 814,351	\$ 1,010,792	\$ 1,190,560	\$ 1,292,140	\$ 548,358 73.7%	\$ 101,580 8.5%
	Revenues ***	\$ 17,339	\$ 17,339	\$ 17,339	\$ 17,339	\$ 17,339	\$ 17,339	\$ 0 0.0%	\$ 0 0.0%
	Net Appropriation (Raised by taxes)	\$ 726,443	\$ 729,397	\$ 797,012	\$ 993,453	\$ 1,173,221	\$ 1,274,801	\$ 548,358 75.5%	\$ 101,580 8.7%
	Local County Tax Rate	\$ 2.70	\$ 1.99	\$ 1.81	\$ 2.22	\$ 2.08	\$ 2.22	\$ -0.48 -17.8%	\$ 0.14 6.7%
<b>Total *</b>									
	Gross Appropriation **	\$ 20,163,420	\$ 20,673,208	\$ 20,705,864	\$ 21,452,281	\$ 24,174,786	\$ 25,216,116	\$ 5,052,696 25.1%	\$ 1,041,330 4.3%
	Revenues ***	\$ 13,135,611	\$ 13,312,453	\$ 12,874,363	\$ 13,016,594	\$ 15,160,984	\$ 15,608,236	\$ 2,472,625 18.8%	\$ 447,252 3.0%
	Net Appropriation (Raised by taxes)	\$ 8,889,122	\$ 9,069,359	\$ 9,377,352	\$ 9,712,202	\$ 10,327,339	\$ 10,954,153	\$ 2,065,031 23.2%	\$ 626,814 6.1%
	Total Local Tax Rate	\$ 33.11	\$ 24.70	\$ 21.19	\$ 21.54	\$ 18.16	\$ 18.90	\$ -14.21 -42.9%	\$ 0.74 4.1%
	Equalized Property Tax Rate (DRA est.)	\$ 26.56	\$ 22.37	\$ 19.50	\$ 17.43	\$ 16.07	\$ 15.72	\$ -10.84 -40.8%	\$ -0.36 -2.2%
<b>Property Valuations *</b>									
	Net assessed w/ utilities	\$ 268,584,450	\$ 366,617,890	\$ 440,149,900	\$ 447,234,760	\$ 562,971,730	\$ 574,710,305	\$ 306,125,855 114.0%	\$ 11,738,575 2.1%
	Net assessed w/o utilities	\$ 246,706,465	\$ 337,496,390	\$ 410,715,080	\$ 420,101,660	\$ 535,788,130	\$ 546,611,605	\$ 299,905,140 121.6%	\$ 10,823,475 2.0%
	Equalized w/o utilities	\$ 282,017,105	\$ 294,586,814	\$ 314,197,376	\$ 383,337,796	\$ 459,397,341	\$ 535,297,402	\$ 253,280,297 89.8%	\$ 75,900,061 16.5%

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

Using net assessed valuations:		
Every \$100,000 change in Appropriation or Revenue	=	a 0.92% change in tax rate or a \$0.17 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$108,620 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$574,710 change in Appropriation or Revenue or a 5.29% change in the tax rate

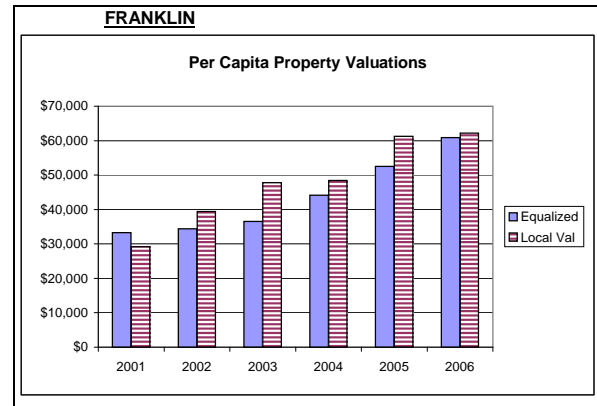
**Municipal, School, and County Five Year Tax Summary**

**FRANKLIN**

<b>FRANKLIN</b>			<b>PER CAPITA VALUATIONS</b>		
<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>					
Year	Equalized	Local Valuation	Equalized	Local Val	
2001	\$282,017,105	\$246,706,465	\$33,324	\$29,151	
2002	\$294,586,814	\$337,496,390	\$34,382	\$39,390	
2003	\$314,197,376	\$410,715,080	\$36,556	\$47,785	
2004	\$383,337,796	\$420,101,660	\$44,189	\$48,427	
2005	\$459,397,341	\$535,788,130	\$52,497	\$61,226	
2006	\$535,297,402	\$546,611,605	\$60,933	\$62,221	

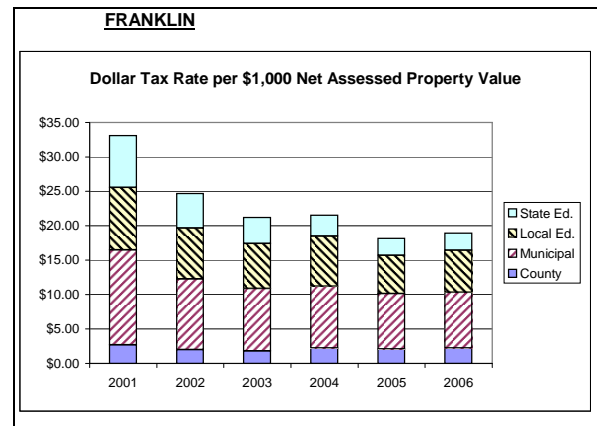
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$726,443	\$3,871,259	\$2,430,107	\$1,861,313	\$8,889,122
2002	\$729,397	\$3,928,382	\$2,702,976	\$1,708,604	\$9,069,359
2003	\$797,012	\$4,145,895	\$2,888,594	\$1,545,851	\$9,377,352
2004	\$993,453	\$4,182,935	\$3,259,299	\$1,276,515	\$9,712,202
2005	\$1,173,221	\$4,705,543	\$3,135,038	\$1,313,537	\$10,327,339
2006	\$1,274,801	\$4,802,359	\$3,530,720	\$1,346,273	\$10,954,153



<b>FRANKLIN</b>					
<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2.70	\$13.82	\$9.05	\$7.54	\$33.11
2002	\$1.99	\$10.28	\$7.37	\$5.06	\$24.70
2003	\$1.81	\$9.06	\$6.56	\$3.76	\$21.19
2004	\$2.22	\$8.99	\$7.29	\$3.04	\$21.54
2005	\$2.08	\$8.07	\$5.57	\$2.44	\$18.16
2006	\$2.22	\$8.08	\$6.14	\$2.46	\$18.90

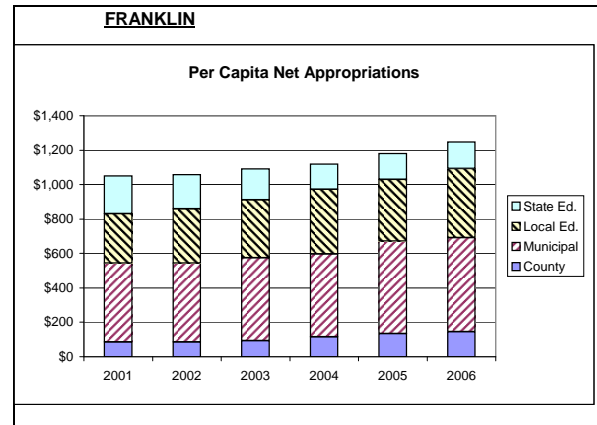
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$86	\$457	\$287	\$220	\$1,050
2002	\$85	\$458	\$315	\$199	\$1,059
2003	\$93	\$482	\$336	\$180	\$1,091
2004	\$115	\$482	\$376	\$147	\$1,120
2005	\$134	\$538	\$358	\$150	\$1,180
2006	\$145	\$547	\$402	\$153	\$1,247



<b>FRANKLIN</b>			
<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$4,805	\$809	\$5,613
2002	\$4,994	\$746	\$5,740
2003	\$5,082	\$686	\$5,768
2004	\$5,270	\$572	\$5,842
2005	\$5,976	\$595	\$6,571
2006	\$6,315	\$620	\$6,936

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$88	\$988	\$1,076
2002	\$87	\$991	\$1,078
2003	\$95	\$983	\$1,078
2004	\$117	\$1,000	\$1,117
2005	\$136	\$1,118	\$1,254
2006	\$147	\$1,163	\$1,310



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>FRANKLIN</b>		
Year	Population 0-19	Total Population
2001	2,302	8,463
2002	2,290	8,568
2003	2,252	8,595
2004	2,232	8,675
2005	2,209	8,751
2006	2,170	8,785

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	23.2%	4.3%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	23.6%	4.3%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	21.8%	4.0%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	18.7%	3.5%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change		1 Year Change	
<b>Municipal *</b>											
	Gross Appropriation **	\$ 34,144,117	\$ 40,733,327	\$ 37,460,418	\$ 38,675,283	\$ 51,175,815	\$ 52,035,893	\$ 17,891,776	52.4%	\$ 860,078	1.7%
	Revenues ***	\$ 21,976,205	\$ 27,569,432	\$ 23,514,426	\$ 22,900,899	\$ 32,582,679	\$ 32,556,919	\$ 10,580,714	48.1%	\$ -25,760	-0.1%
	Net Appropriation (Raised by taxes)	\$ 12,167,912	\$ 13,163,895	\$ 13,945,992	\$ 15,774,384	\$ 18,593,136	\$ 19,478,974	\$ 7,311,062	60.1%	\$ 885,838	4.8%
	Local Municipal Tax Rate	\$ 10.20	\$ 10.09	\$ 9.56	\$ 9.93	\$ 10.44	\$ 9.92	\$ -0.28	-2.7%	\$ -0.52	-5.0%
<b>Local School *</b>											
	Gross Appropriation **	\$ 39,984,054	\$ 48,388,009	\$ 45,221,020	\$ 46,373,748	\$ 49,173,167	\$ 53,766,626	\$ 13,782,572	34.5%	\$ 4,593,459	9.3%
	Revenues ***	\$ 16,983,288	\$ 23,946,812	\$ 20,798,894	\$ 21,154,252	\$ 24,814,454	\$ 27,119,773	\$ 10,136,485	59.7%	\$ 2,305,319	9.3%
	Net Appropriation (Raised by taxes)	\$ 16,364,257	\$ 18,290,788	\$ 18,836,078	\$ 21,039,777	\$ 20,317,648	\$ 22,819,264	\$ 6,455,007	39.4%	\$ 2,501,616	12.3%
	Local School Tax Rate	\$ 14.29	\$ 14.58	\$ 13.39	\$ 13.69	\$ 11.71	\$ 11.92	\$ -2.37	-16.6%	\$ 0.21	1.8%
<b>State School *</b>											
	Gross Appropriation **										
	Revenues ***	\$ 6,636,509	\$ 6,150,409	\$ 5,586,048	\$ 4,179,719	\$ 4,041,065	\$ 3,827,589	\$ -2,808,920	-42.3%	\$ -213,476	-5.3%
	Net Appropriation (Raised by taxes)	\$ 6,636,509	\$ 6,150,409	\$ 5,586,048	\$ 4,179,719	\$ 4,041,065	\$ 3,827,589	\$ -2,808,920	-42.3%	\$ -213,476	-5.3%
	Equalized State School Tax Rate	\$ 5.88	\$ 5.00	\$ 4.04	\$ 2.76	\$ 2.36	\$ 2.02	\$ -3.86	-65.6%	\$ -0.34	-14.4%
<b>Adequate Education Grant *</b>											
		\$ 7,337,502	\$ 7,885,617	\$ 8,840,630	\$ 8,878,833	\$ 10,036,739	\$ 10,036,739	\$ 2,699,237	36.8%	\$ 0	0.0%
<b>Total School *</b>											
	Gross Appropriation **	\$ 39,984,054	\$ 48,388,009	\$ 45,221,020	\$ 46,373,748	\$ 49,173,167	\$ 53,766,626	\$ 13,782,572	34.5%	\$ 4,593,459	9.3%
	Revenues ***	\$ 23,619,797	\$ 30,097,221	\$ 26,384,942	\$ 25,333,971	\$ 28,855,519	\$ 30,947,362	\$ 7,327,565	31.0%	\$ 2,091,843	7.2%
	Net Appropriation (Raised by taxes)	\$ 23,000,766	\$ 24,441,197	\$ 24,422,126	\$ 25,219,496	\$ 24,358,713	\$ 26,646,853	\$ 3,646,087	15.9%	\$ 2,288,140	9.4%
	Tax Rate	\$ 20.17	\$ 19.58	\$ 17.43	\$ 16.45	\$ 14.07	\$ 13.94	\$ -6.23	-30.9%	\$ -0.13	-0.9%
<b>County *</b>											
	Gross Appropriation **	\$ 2,680,143	\$ 3,058,676	\$ 3,064,751	\$ 3,073,971	\$ 2,989,041	\$ 3,290,884	\$ 610,741	22.8%	\$ 301,843	10.1%
	Revenues ***	\$ 66,255	\$ 66,255	\$ 66,255	\$ 66,255	\$ 66,255	\$ 66,255	\$ 0	0.0%	\$ 0	0.0%
	Net Appropriation (Raised by taxes)	\$ 2,613,888	\$ 2,992,421	\$ 2,998,496	\$ 3,007,716	\$ 2,922,786	\$ 3,224,629	\$ 610,741	23.4%	\$ 301,843	10.3%
	Local County Tax Rate	\$ 2.28	\$ 2.38	\$ 2.13	\$ 1.96	\$ 1.68	\$ 1.68	\$ -0.60	-26.3%	\$ 0.00	0.0%
<b>Total *</b>											
	Gross Appropriation **	\$ 76,808,314	\$ 92,180,012	\$ 85,746,189	\$ 88,123,002	\$ 103,338,023	\$ 109,093,403	\$ 32,285,089	42.0%	\$ 5,755,380	5.6%
	Revenues ***	\$ 45,662,257	\$ 57,732,908	\$ 49,965,623	\$ 48,301,125	\$ 61,504,453	\$ 63,570,536	\$ 17,908,279	39.2%	\$ 2,066,083	3.4%
	Net Appropriation (Raised by taxes)	\$ 37,782,566	\$ 40,597,513	\$ 41,366,614	\$ 44,001,596	\$ 45,874,635	\$ 49,350,456	\$ 11,567,890	30.6%	\$ 3,475,821	7.6%
	Total Local Tax Rate	\$ 32.65	\$ 32.05	\$ 29.12	\$ 28.34	\$ 26.19	\$ 25.54	\$ -7.11	-21.8%	\$ -0.65	-2.5%
	Equalized Property Tax Rate (DRA est.)	\$ 32.43	\$ 31.59	\$ 28.46	\$ 28.38	\$ 26.21	\$ 24.58	\$ -7.85	-24.2%	\$ -1.63	-6.2%
<b>Property Valuations *</b>											
	Net assessed w/ utilities	\$ 1,144,919,900	\$ 1,254,896,000	\$ 1,406,756,000	\$ 1,537,318,200	\$ 1,734,668,200	\$ 1,914,596,233	\$ 769,676,333	67.2%	\$ 179,928,033	10.4%
	Net assessed w/o utilities	\$ 1,127,942,200	\$ 1,230,362,900	\$ 1,382,280,500	\$ 1,513,128,700	\$ 1,710,478,700	\$ 1,890,292,433	\$ 762,350,233	67.6%	\$ 179,813,733	10.5%
	Equalized w/o utilities	\$ 1,005,531,643	\$ 1,060,415,414	\$ 1,135,375,644	\$ 1,255,170,737	\$ 1,422,910,243	\$ 1,521,904,135	\$ 516,372,492	51.4%	\$ 98,993,892	7.0%

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

Using net assessed valuations:		
Every \$100,000 change in Appropriation or Revenue	=	a 0.20% change in tax rate or a \$0.05 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$488,988 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$1,914,596 change in Appropriation or Revenue or a 3.92% change in the tax rate

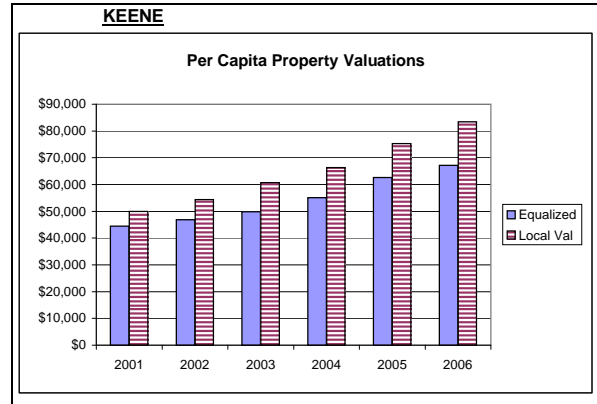
**Municipal, School, and County Five Year Tax Summary**

**KEENE**

<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			<b>PER CAPITA VALUATIONS</b>	
Year	Equalized	Local Valuation	Equalized	Local Val
2001	\$1,005,531,643	\$1,127,942,200	\$44,516	\$49,935
2002	\$1,060,415,414	\$1,230,362,900	\$46,859	\$54,369
2003	\$1,135,375,644	\$1,382,280,500	\$49,837	\$60,674
2004	\$1,255,170,737	\$1,513,128,700	\$55,061	\$66,377
2005	\$1,422,910,243	\$1,710,478,700	\$62,634	\$75,292
2006	\$1,521,904,135	\$1,890,292,433	\$67,127	\$83,376

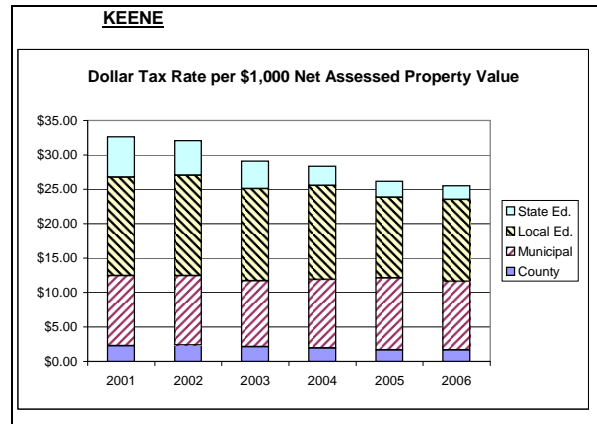
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2,613,888	\$12,167,912	\$16,364,257	\$6,636,509	\$37,782,566
2002	\$2,992,421	\$13,163,895	\$18,290,788	\$6,150,409	\$40,597,513
2003	\$2,998,496	\$13,945,992	\$18,836,078	\$5,586,048	\$41,366,614
2004	\$3,007,716	\$15,774,384	\$21,039,777	\$4,179,719	\$44,001,596
2005	\$2,922,786	\$18,593,136	\$20,317,648	\$4,041,065	\$45,874,635
2006	\$3,224,629	\$19,478,974	\$22,819,264	\$3,827,589	\$49,350,456



<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2.28	\$10.20	\$14.29	\$5.88	\$32.65
2002	\$2.38	\$10.09	\$14.58	\$5.00	\$32.05
2003	\$2.13	\$9.56	\$13.39	\$4.04	\$29.12
2004	\$1.96	\$9.93	\$13.69	\$2.76	\$28.34
2005	\$1.68	\$10.44	\$11.71	\$2.36	\$26.19
2006	\$1.68	\$9.92	\$11.92	\$2.02	\$25.54

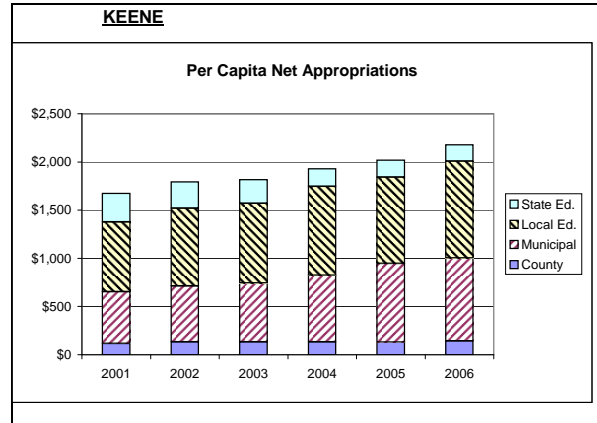
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$116	\$539	\$724	\$294	\$1,673
2002	\$132	\$582	\$808	\$272	\$1,794
2003	\$132	\$612	\$827	\$245	\$1,816
2004	\$132	\$692	\$923	\$183	\$1,930
2005	\$129	\$818	\$894	\$178	\$2,019
2006	\$142	\$859	\$1,006	\$169	\$2,177



<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$6,544	\$1,086	\$7,630
2002	\$8,021	\$1,019	\$9,040
2003	\$7,616	\$941	\$8,556
2004	\$7,993	\$720	\$8,713
2005	\$8,669	\$712	\$9,382
2006	\$9,688	\$690	\$10,377

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$119	\$1,512	\$1,630
2002	\$135	\$1,800	\$1,935
2003	\$135	\$1,644	\$1,779
2004	\$135	\$1,697	\$1,831
2005	\$132	\$2,253	\$2,384
2006	\$145	\$2,295	\$2,440



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>KEENE</b>		
Year	Population 0-19	Total Population
2001	6,110	22,588
2002	6,033	22,630
2003	5,938	22,782
2004	5,802	22,796
2005	5,672	22,718
2006	5,550	22,672

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	30.6%	5.5%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	36.0%	6.3%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	49.7%	8.4%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	30.1%	5.4%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change		1 Year Change	
<b>Municipal *</b>											
	Gross Appropriation **	\$ 18,981,015	\$ 21,807,410	\$ 24,143,445	\$ 23,295,565	\$ 25,030,059	\$ 26,232,113	\$ 7,251,098	38.2%	\$ 1,202,054	4.8%
	Revenues ***	\$ 10,283,015	\$ 12,433,200	\$ 13,260,004	\$ 12,419,586	\$ 12,213,860	\$ 12,771,815	\$ 2,488,800	24.2%	\$ 557,955	4.6%
	Net Appropriation (Raised by taxes)	\$ 8,698,000	\$ 9,374,210	\$ 10,883,441	\$ 10,875,979	\$ 12,816,199	\$ 13,460,298	\$ 4,762,298	54.8%	\$ 644,099	5.0%
	Local Municipal Tax Rate	\$ 7.78	\$ 7.25	\$ 7.10	\$ 6.40	\$ 6.55	\$ 6.06	\$ -1.72	-22.1%	\$ -0.49	-7.5%
<b>Local School *</b>											
	Gross Appropriation **	\$ 21,458,920	\$ 26,632,943	\$ 24,803,046	\$ 25,970,570	\$ 27,131,566	\$ 51,757,316	\$ 30,298,396	141.2%	\$ 24,625,750	90.8%
	Revenues ***	\$ 8,604,417	\$ 13,263,936	\$ 11,009,883	\$ 9,438,666	\$ 10,161,579	\$ 33,797,729	\$ 25,193,312	292.8%	\$ 23,636,150	232.6%
	Net Appropriation (Raised by taxes)	\$ 6,733,313	\$ 7,377,191	\$ 8,360,974	\$ 12,132,121	\$ 12,587,425	\$ 13,455,594	\$ 6,722,281	99.8%	\$ 868,169	6.9%
	Local School Tax Rate	\$ 6.29	\$ 5.93	\$ 5.64	\$ 7.37	\$ 6.63	\$ 6.22	\$ -0.07	-1.1%	\$ -0.41	-6.2%
<b>State School *</b>											
	Gross Appropriation **										
	Revenues ***	\$ 6,121,190	\$ 5,991,816	\$ 5,432,189	\$ 4,399,783	\$ 4,382,562	\$ 4,503,993	\$ -1,617,197	-26.4%	\$ 121,431	2.8%
	Net Appropriation (Raised by taxes)	\$ 6,121,190	\$ 5,991,816	\$ 5,432,189	\$ 4,399,783	\$ 4,382,562	\$ 4,503,993	\$ -1,617,197	-26.4%	\$ 121,431	2.8%
	Equalized State School Tax Rate	\$ 5.82	\$ 4.90	\$ 3.72	\$ 2.71	\$ 2.34	\$ 2.11	\$ -3.71	-63.7%	\$ -0.23	-9.8%
<b>Adequate Education Grant *</b>											
		\$ 5,517,296	\$ 5,756,193	\$ 6,478,976	\$ 4,993,229	\$ 5,350,628	\$ 5,350,628	\$ -166,668	-3.0%	\$ 0	0.0%
<b>Total School *</b>											
	Gross Appropriation **	\$ 21,458,920	\$ 26,632,943	\$ 24,803,046	\$ 25,970,570	\$ 27,131,566	\$ 51,757,316	\$ 30,298,396	141.2%	\$ 24,625,750	90.8%
	Revenues ***	\$ 14,725,607	\$ 19,255,752	\$ 16,442,072	\$ 13,838,449	\$ 14,544,141	\$ 38,301,722	\$ 23,576,115	160.1%	\$ 23,757,581	163.3%
	Net Appropriation (Raised by taxes)	\$ 12,854,503	\$ 13,369,007	\$ 13,793,163	\$ 16,531,904	\$ 16,969,987	\$ 17,959,587	\$ 5,105,084	39.7%	\$ 989,600	5.8%
	Tax Rate	\$ 12.11	\$ 10.83	\$ 9.36	\$ 10.08	\$ 8.97	\$ 8.33	\$ -3.78	-31.2%	\$ -0.64	-7.1%
<b>County *</b>											
	Gross Appropriation **	\$ 2,112,828	\$ 2,096,627	\$ 2,163,304	\$ 2,276,041	\$ 2,308,721	\$ 2,455,844	\$ 343,016	16.2%	\$ 147,123	6.4%
	Revenues ***	\$ 36,329	\$ 36,329	\$ 36,329	\$ 36,329	\$ 36,329	\$ 36,329	\$ 0	0.0%	\$ 0	0.0%
	Net Appropriation (Raised by taxes)	\$ 2,076,499	\$ 2,060,298	\$ 2,126,975	\$ 2,239,712	\$ 2,272,392	\$ 2,419,515	\$ 343,016	16.5%	\$ 147,123	6.5%
	Local County Tax Rate	\$ 1.94	\$ 1.66	\$ 1.43	\$ 1.36	\$ 1.20	\$ 1.12	\$ -0.82	-42.3%	\$ -0.08	-6.7%
<b>Total *</b>											
	Gross Appropriation **	\$ 42,552,763	\$ 50,536,980	\$ 51,109,795	\$ 51,542,176	\$ 54,470,346	\$ 80,445,273	\$ 37,892,510	89.0%	\$ 25,974,927	47.7%
	Revenues ***	\$ 25,044,951	\$ 31,725,281	\$ 29,738,405	\$ 26,294,364	\$ 26,794,330	\$ 51,109,866	\$ 26,064,915	104.1%	\$ 24,315,536	90.7%
	Net Appropriation (Raised by taxes)	\$ 23,629,002	\$ 24,803,515	\$ 26,803,579	\$ 29,647,595	\$ 32,058,578	\$ 33,839,400	\$ 10,210,398	43.2%	\$ 1,780,822	5.6%
	Total Local Tax Rate	\$ 21.83	\$ 19.74	\$ 17.89	\$ 17.84	\$ 16.72	\$ 15.51	\$ -6.32	-29.0%	\$ -1.21	-7.2%
	Equalized Property Tax Rate (DRA est.)	\$ 20.80	\$ 18.30	\$ 16.93	\$ 16.20	\$ 15.18	\$ 14.85	\$ -5.95	-28.6%	\$ -0.33	-2.2%
<b>Property Valuations *</b>											
	Net assessed w/ utilities	\$ 1,071,064,554	\$ 1,243,107,679	\$ 1,482,657,170	\$ 1,645,239,434	\$ 1,899,148,199	\$ 2,161,858,459	\$ 1,090,793,905	101.8%	\$ 262,710,260	13.8%
	Net assessed w/o utilities	\$ 1,052,011,054	\$ 1,223,926,779	\$ 1,461,229,070	\$ 1,622,349,534	\$ 1,876,184,399	\$ 2,138,361,059	\$ 1,086,350,005	103.3%	\$ 262,176,660	14.0%
	Equalized w/o utilities	\$ 927,452,966	\$ 1,033,071,697	\$ 1,104,103,554	\$ 1,321,256,262	\$ 1,543,155,481	\$ 1,790,852,065	\$ 863,399,099	93.1%	\$ 247,696,584	16.1%

**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 0.30% change in tax rate or a \$0.05 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$335,304 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$2,161,858 change in Appropriation or Revenue or a 6.45% change in the tax rate

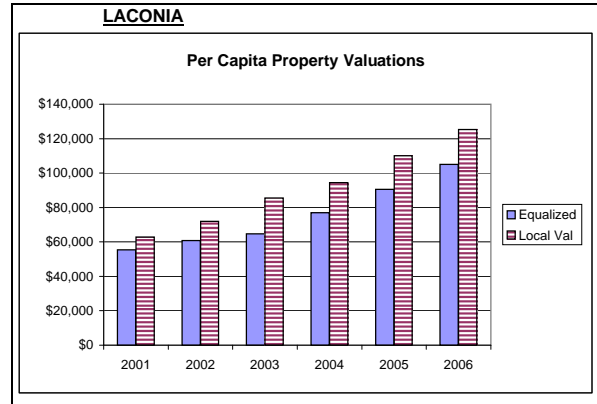
**Municipal, School, and County Five Year Tax Summary**

**LACONIA**

<b>LACONIA</b>			<b>PER CAPITA VALUATIONS</b>	
<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			Equalized	Local Val
Year	Equalized	Local Valuation		
2001	\$927,452,966	\$1,052,011,054	\$55,367	\$62,803
2002	\$1,033,071,697	\$1,223,926,779	\$60,772	\$72,000
2003	\$1,104,103,554	\$1,461,229,070	\$64,677	\$85,597
2004	\$1,321,256,262	\$1,622,349,534	\$76,893	\$94,416
2005	\$1,543,155,481	\$1,876,184,399	\$90,534	\$110,072
2006	\$1,790,852,065	\$2,138,361,059	\$104,974	\$125,344

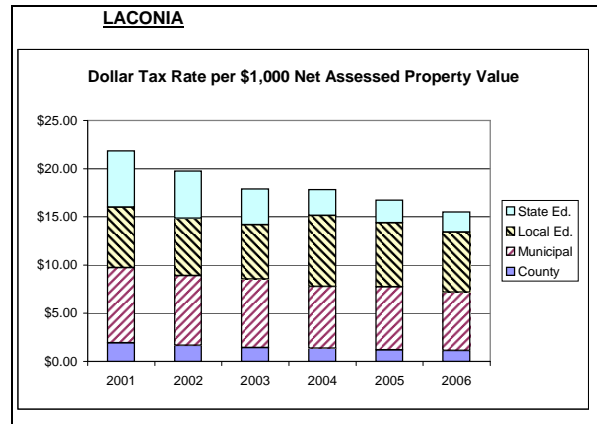
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2,076,499	\$8,698,000	\$6,733,313	\$6,121,190	\$23,629,002
2002	\$2,060,298	\$9,374,210	\$7,377,191	\$5,991,816	\$24,803,515
2003	\$2,126,975	\$10,883,441	\$8,360,974	\$5,432,189	\$26,803,579
2004	\$2,239,712	\$10,875,979	\$12,132,121	\$4,399,783	\$29,647,595
2005	\$2,272,392	\$12,816,199	\$12,587,425	\$4,382,562	\$32,058,578
2006	\$2,419,515	\$13,460,298	\$13,455,594	\$4,503,993	\$33,839,400



<b>LACONIA</b>					
<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$1.94	\$7.78	\$6.29	\$5.82	\$21.83
2002	\$1.66	\$7.25	\$5.93	\$4.90	\$19.74
2003	\$1.43	\$7.10	\$5.64	\$3.72	\$17.89
2004	\$1.36	\$6.40	\$7.37	\$2.71	\$17.84
2005	\$1.20	\$6.55	\$6.63	\$2.34	\$16.72
2006	\$1.12	\$6.06	\$6.22	\$2.11	\$15.51

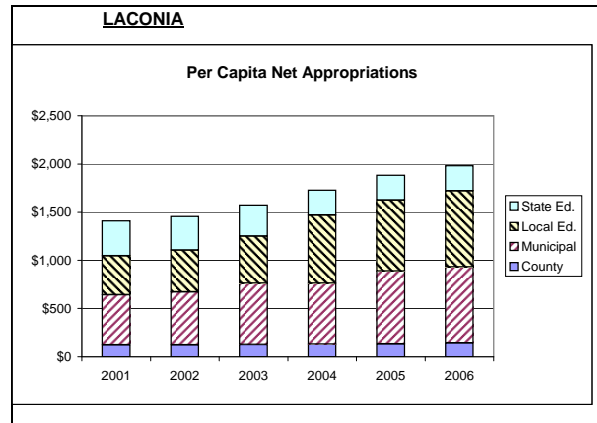
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$124	\$519	\$402	\$365	\$1,411
2002	\$121	\$551	\$434	\$352	\$1,459
2003	\$125	\$638	\$490	\$318	\$1,570
2004	\$130	\$633	\$706	\$256	\$1,725
2005	\$133	\$752	\$738	\$257	\$1,881
2006	\$142	\$789	\$789	\$264	\$1,984



<b>LACONIA</b>			
<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$5,089	\$1,452	\$6,540
2002	\$6,384	\$1,436	\$7,820
2003	\$6,060	\$1,327	\$7,387
2004	\$6,432	\$1,090	\$7,521
2005	\$6,921	\$1,118	\$8,039
2006	\$13,514	\$1,176	\$14,690

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$126	\$1,133	\$1,259
2002	\$123	\$1,283	\$1,406
2003	\$127	\$1,414	\$1,541
2004	\$132	\$1,356	\$1,488
2005	\$135	\$1,468	\$1,604
2006	\$144	\$1,538	\$1,682



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>LACONIA</b>		
Year	Population 0-19	Total Population
2001	4,217	16,751
2002	4,172	16,999
2003	4,093	17,071
2004	4,038	17,183
2005	3,920	17,045
2006	3,830	17,060

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	43.2%	7.4%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	124.6%	17.6%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	33.5%	6.0%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	40.6%	7.1%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change	1 Year Change
<b>Municipal *</b>									
	Gross Appropriation **	\$ 35,947,152	\$ 33,627,459	\$ 35,253,635	\$ 33,753,555	\$ 36,720,727	\$ 43,591,302	\$ 7,644,150 21.3%	\$ 6,870,575 18.7%
	Revenues ***	\$ 22,188,715	\$ 28,959,873	\$ 26,102,749	\$ 24,129,470	\$ 25,878,387	\$ 31,957,220	\$ 9,768,505 44.0%	\$ 6,078,833 23.5%
	Net Appropriation (Raised by taxes)	\$ 13,758,437	\$ 4,667,586	\$ 9,150,886	\$ 9,624,085	\$ 10,842,340	\$ 11,634,082	\$ -2,124,355 -15.4%	\$ 791,742 7.3%
	Local Municipal Tax Rate	\$ 12.42	\$ 4.19	\$ 8.26	\$ 8.48	\$ 6.58	\$ 6.90	\$ -5.52 -44.4%	\$ 0.32 4.9%
<b>Local School *</b>									
	Gross Appropriation **	\$ 22,268,238	\$ 28,779,631	\$ 25,272,424	\$ 26,224,352	\$ 27,892,532	\$ 29,473,904	\$ 7,205,666 32.4%	\$ 1,581,372 5.7%
	Revenues ***	\$ 5,144,089	\$ 10,892,916	\$ 7,374,012	\$ 7,354,451	\$ 7,766,458	\$ 8,500,023	\$ 3,355,934 65.2%	\$ 733,565 9.4%
	Net Appropriation (Raised by taxes)	\$ 10,478,571	\$ 11,732,971	\$ 12,789,867	\$ 15,073,055	\$ 16,410,255	\$ 17,185,355	\$ 6,706,784 64.0%	\$ 775,100 4.7%
	Local School Tax Rate	\$ 9.59	\$ 11.00	\$ 11.79	\$ 13.56	\$ 10.13	\$ 10.36	\$ 0.77 8.0%	\$ 0.23 2.3%
<b>State School *</b>									
	Gross Appropriation **								
	Revenues ***	\$ 6,645,578	\$ 6,153,744	\$ 5,108,545	\$ 3,796,846	\$ 3,715,819	\$ 3,788,526	\$ -2,857,052 -43.0%	\$ 72,707 2.0%
	Net Appropriation (Raised by taxes)	\$ 6,645,578	\$ 6,153,744	\$ 5,108,545	\$ 3,796,846	\$ 3,715,819	\$ 3,788,526	\$ -2,857,052 -43.0%	\$ 72,707 2.0%
	Equalized State School Tax Rate	\$ 6.36	\$ 6.03	\$ 4.92	\$ 3.57	\$ 2.38	\$ 2.38	\$ -3.98 -62.6%	\$ 0.00 0.0%
<b>Adequate Education Grant *</b>									
		\$ 1,223,348	\$ 1,563,846	\$ 2,401,478	\$ 2,574,998	\$ 2,317,118	\$ 2,317,118	\$ 1,093,770 89.4%	\$ 0 0.0%
<b>Total School *</b>									
	Gross Appropriation **	\$ 22,268,238	\$ 28,779,631	\$ 25,272,424	\$ 26,224,352	\$ 27,892,532	\$ 29,473,904	\$ 7,205,666 32.4%	\$ 1,581,372 5.7%
	Revenues ***	\$ 11,789,667	\$ 17,046,660	\$ 12,482,557	\$ 11,151,297	\$ 11,482,277	\$ 12,288,549	\$ 498,882 4.2%	\$ 806,272 7.0%
	Net Appropriation (Raised by taxes)	\$ 17,124,149	\$ 17,886,715	\$ 17,898,412	\$ 18,869,901	\$ 20,126,074	\$ 20,973,881	\$ 3,849,732 22.5%	\$ 847,807 4.2%
	Tax Rate	\$ 15.95	\$ 17.03	\$ 16.71	\$ 17.13	\$ 12.51	\$ 12.74	\$ -3.21 -20.1%	\$ 0.23 1.8%
<b>County *</b>									
	Gross Appropriation **	\$ 1,782,888	\$ 1,671,505	\$ 1,774,331	\$ 1,904,454	\$ 1,953,474	\$ 1,895,026	\$ 112,138 6.3%	\$ -58,448 -3.0%
	Revenues ***	\$ 20,833	\$ 20,833	\$ 20,833	\$ 20,833	\$ 20,833	\$ 20,833	\$ 0 0.0%	\$ 0 0.0%
	Net Appropriation (Raised by taxes)	\$ 1,762,055	\$ 1,650,672	\$ 1,753,498	\$ 1,883,621	\$ 1,932,641	\$ 1,874,193	\$ 112,138 6.4%	\$ -58,448 -3.0%
	Local County Tax Rate	\$ 1.61	\$ 1.55	\$ 1.62	\$ 1.69	\$ 1.19	\$ 1.13	\$ -0.48 -29.8%	\$ -0.06 -5.0%
<b>Total *</b>									
	Gross Appropriation **	\$ 59,998,278	\$ 64,078,595	\$ 62,300,390	\$ 61,882,361	\$ 66,566,733	\$ 74,960,232	\$ 14,961,954 24.9%	\$ 8,393,499 12.6%
	Revenues ***	\$ 33,999,215	\$ 46,027,366	\$ 38,606,139	\$ 35,301,600	\$ 37,381,497	\$ 44,266,602	\$ 10,267,387 30.2%	\$ 6,885,105 18.4%
	Net Appropriation (Raised by taxes)	\$ 32,644,641	\$ 24,204,973	\$ 28,802,796	\$ 30,377,607	\$ 32,901,055	\$ 34,482,156	\$ 1,837,515 5.6%	\$ 1,581,101 4.8%
	Total Local Tax Rate	\$ 29.98	\$ 22.77	\$ 26.59	\$ 27.30	\$ 20.28	\$ 20.77	\$ -9.21 -30.7%	\$ 0.49 2.4%
	Equalized Property Tax Rate (DRA est.)	\$ 30.02	\$ 20.43	\$ 21.33	\$ 19.64	\$ 19.74	\$ 18.99	\$ -11.04 -36.8%	\$ -0.76 -3.8%
<b>Property Valuations *</b>									
	Net assessed w/ utilities	\$ 1,092,597,765	\$ 1,066,893,771	\$ 1,084,573,405	\$ 1,111,872,976	\$ 1,619,776,891	\$ 1,658,536,683	\$ 565,938,918 51.8%	\$ 38,759,792 2.4%
	Net assessed w/o utilities	\$ 1,044,366,565	\$ 1,019,877,371	\$ 1,037,557,005	\$ 1,063,739,376	\$ 1,559,553,491	\$ 1,590,905,783	\$ 546,539,218 52.3%	\$ 31,352,292 2.0%
	Equalized w/o utilities	\$ 1,006,905,769	\$ 1,060,990,387	\$ 1,038,322,075	\$ 1,140,194,019	\$ 1,308,387,065	\$ 1,506,372,266	\$ 499,466,497 49.6%	\$ 197,985,201 15.1%

**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 0.29% change in tax rate or a \$0.06 change in tax rate per \$1,000
A 1% change in the tax rate	= a \$344,478 change in Appropriation or Revenue
A \$1 change in the tax rate	= a \$1,658,537 change in Appropriation or Revenue or a 4.81% change in the tax rate

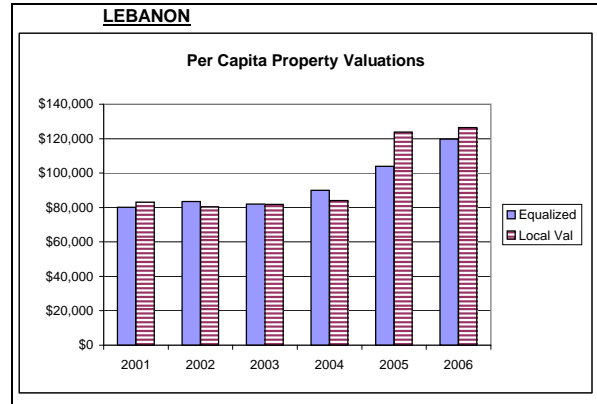
**Municipal, School, and County Five Year Tax Summary**

**LEBANON**

<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			<b>PER CAPITA VALUATIONS</b>	
Year	Equalized	Local Valuation	Equalized	Local Val
2001	\$1,006,905,769	\$1,044,366,565	\$80,174	\$83,157
2002	\$1,060,990,387	\$1,019,877,371	\$83,497	\$80,261
2003	\$1,038,322,075	\$1,037,557,005	\$81,925	\$81,865
2004	\$1,140,194,019	\$1,063,739,376	\$90,077	\$84,037
2005	\$1,308,387,065	\$1,559,553,491	\$103,914	\$123,863
2006	\$1,506,372,266	\$1,590,905,783	\$119,686	\$126,403

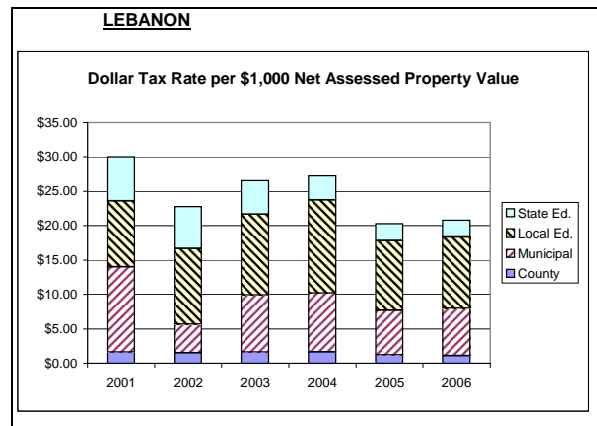
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$1,762,055	\$13,758,437	\$10,478,571	\$6,645,578	\$32,644,641
2002	\$1,650,672	\$4,667,586	\$11,732,971	\$6,153,744	\$24,204,973
2003	\$1,753,498	\$9,150,886	\$12,789,867	\$5,108,545	\$28,802,796
2004	\$1,883,621	\$9,624,085	\$15,073,055	\$3,796,846	\$30,377,607
2005	\$1,932,641	\$10,842,340	\$16,410,255	\$3,715,819	\$32,901,055
2006	\$1,874,193	\$11,634,082	\$17,185,355	\$3,788,526	\$34,482,156



<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$1.61	\$12.42	\$9.59	\$6.36	\$29.98
2002	\$1.55	\$4.19	\$11.00	\$6.03	\$22.77
2003	\$1.62	\$8.26	\$11.79	\$4.92	\$26.59
2004	\$1.69	\$8.48	\$13.56	\$3.57	\$27.30
2005	\$1.19	\$6.58	\$10.13	\$2.38	\$20.28
2006	\$1.13	\$6.90	\$10.36	\$2.38	\$20.77

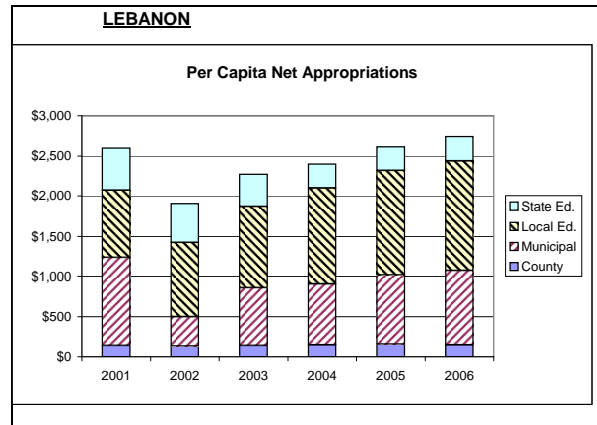
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$140	\$1,096	\$834	\$529	\$2,599
2002	\$130	\$367	\$923	\$484	\$1,905
2003	\$138	\$722	\$1,009	\$403	\$2,273
2004	\$149	\$760	\$1,191	\$300	\$2,400
2005	\$153	\$861	\$1,303	\$295	\$2,613
2006	\$149	\$924	\$1,365	\$301	\$2,740



<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$6,818	\$2,035	\$8,853
2002	\$8,872	\$1,897	\$10,769
2003	\$7,917	\$1,600	\$9,518
2004	\$8,403	\$1,217	\$9,619
2005	\$9,142	\$1,218	\$10,360
2006	\$9,877	\$1,270	\$11,147

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$142	\$2,862	\$3,004
2002	\$132	\$2,646	\$2,778
2003	\$140	\$2,782	\$2,922
2004	\$150	\$2,667	\$2,817
2005	\$155	\$2,916	\$3,072
2006	\$151	\$3,463	\$3,614



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>LEBANON</b>		
Year	Population 0-19	Total Population
2001	3,266	12,559
2002	3,244	12,707
2003	3,192	12,674
2004	3,121	12,658
2005	3,051	12,591
2006	2,984	12,586

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	5.6%	1.1%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	25.9%	4.7%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	20.3%	3.8%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	5.4%	1.1%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change	1 Year Change		
<b>Municipal *</b>											
	Gross Appropriation **	\$ 160,556,927	\$ 168,708,238	\$ 173,961,874	\$ 188,458,717	\$ 189,490,616	\$ 206,313,585	\$ 45,756,658	28.5%	\$ 16,822,969	8.9%
	Revenues ***	\$ 100,217,765	\$ 107,319,489	\$ 108,534,308	\$ 120,812,277	\$ 118,255,628	\$ 127,748,508	\$ 27,530,743	27.5%	\$ 9,492,880	8.0%
	Net Appropriation (Raised by taxes)	\$ 60,339,162	\$ 61,388,749	\$ 65,427,566	\$ 67,646,440	\$ 71,234,988	\$ 78,565,077	\$ 18,225,915	30.2%	\$ 7,330,089	10.3%
	Local Municipal Tax Rate	\$ 11.26	\$ 11.51	\$ 12.19	\$ 12.38	\$ 12.91	\$ 7.96	\$ -3.30	-29.3%	\$ -4.95	-38.3%
<b>Local School *</b>											
	Gross Appropriation **	\$ 115,808,857	\$ 125,898,267	\$ 131,926,025	\$ 142,661,889	\$ 147,716,169	\$ 151,037,900	\$ 35,229,043	30.4%	\$ 3,321,731	2.2%
	Revenues ***	\$ 60,319,387	\$ 62,230,410	\$ 67,428,948	\$ 70,294,346	\$ 75,729,639	\$ 76,186,695	\$ 15,867,308	26.3%	\$ 457,056	0.6%
	Net Appropriation (Raised by taxes)	\$ 27,041,923	\$ 34,512,636	\$ 36,657,061	\$ 49,964,738	\$ 49,199,508	\$ 51,419,226	\$ 24,377,303	90.1%	\$ 2,219,718	4.5%
	Local School Tax Rate	\$ 5.25	\$ 6.73	\$ 7.07	\$ 9.47	\$ 9.21	\$ 5.36	\$ 0.11	2.1%	\$ -3.85	-41.8%
<b>State School *</b>											
	Gross Appropriation **										
	Revenues ***	\$ 28,447,547	\$ 29,155,221	\$ 27,840,016	\$ 22,402,805	\$ 22,787,022	\$ 23,431,979	\$ -5,015,568	-17.6%	\$ 644,957	2.8%
	Net Appropriation (Raised by taxes)	\$ 28,447,547	\$ 29,155,221	\$ 27,840,016	\$ 22,402,805	\$ 22,787,022	\$ 23,431,979	\$ -5,015,568	-17.6%	\$ 644,957	2.8%
	Equalized State School Tax Rate	\$ 5.66	\$ 5.83	\$ 5.49	\$ 4.34	\$ 4.35	\$ 2.48	\$ -3.18	-56.2%	\$ -1.87	-43.0%
<b>Adequate Education Grant *</b>											
		\$ 42,283,387	\$ 42,473,084	\$ 45,567,271	\$ 42,051,653	\$ 47,007,257	\$ 47,007,257	\$ 4,723,870	11.2%	\$ 0	0.0%
<b>Total School *</b>											
	Gross Appropriation **	\$ 115,808,857	\$ 125,898,267	\$ 131,926,025	\$ 142,661,889	\$ 147,716,169	\$ 151,037,900	\$ 35,229,043	30.4%	\$ 3,321,731	2.2%
	Revenues ***	\$ 88,766,934	\$ 91,385,631	\$ 95,268,964	\$ 92,697,151	\$ 98,516,661	\$ 99,618,674	\$ 10,851,740	12.2%	\$ 1,102,013	1.1%
	Net Appropriation (Raised by taxes)	\$ 55,489,470	\$ 63,667,857	\$ 64,497,077	\$ 72,367,543	\$ 71,986,530	\$ 74,851,205	\$ 19,361,735	34.9%	\$ 2,864,675	4.0%
	Tax Rate	\$ 10.91	\$ 12.56	\$ 12.56	\$ 13.81	\$ 13.56	\$ 7.84	\$ -3.07	-28.1%	\$ -5.72	-42.2%
<b>County *</b>											
	Gross Appropriation **	\$ 8,736,858	\$ 8,465,440	\$ 8,770,087	\$ 9,340,848	\$ 10,321,761	\$ 10,317,777	\$ 1,580,919	18.1%	\$ -3,984	0.0%
	Revenues ***	\$ 213,415	\$ 213,415	\$ 213,415	\$ 213,415	\$ 213,415	\$ 213,415	\$ 0	0.0%	\$ 0	0.0%
	Net Appropriation (Raised by taxes)	\$ 8,523,443	\$ 8,252,025	\$ 8,556,672	\$ 9,127,433	\$ 10,108,346	\$ 10,104,362	\$ 1,580,919	18.5%	\$ -3,984	0.0%
	Local County Tax Rate	\$ 1.65	\$ 1.61	\$ 1.65	\$ 1.73	\$ 1.89	\$ 1.05	\$ -0.60	-36.4%	\$ -0.84	-44.4%
<b>Total *</b>											
	Gross Appropriation **	\$ 285,102,642	\$ 303,071,945	\$ 314,657,986	\$ 340,461,454	\$ 347,528,546	\$ 367,669,262	\$ 82,566,620	29.0%	\$ 20,140,716	5.8%
	Revenues ***	\$ 189,198,114	\$ 198,918,535	\$ 204,016,687	\$ 213,722,843	\$ 216,985,704	\$ 227,580,597	\$ 38,382,483	20.3%	\$ 10,594,893	4.9%
	Net Appropriation (Raised by taxes)	\$ 124,352,075	\$ 133,308,631	\$ 138,481,315	\$ 149,141,416	\$ 153,329,864	\$ 163,520,644	\$ 39,168,569	31.5%	\$ 10,190,780	6.6%
	Total Local Tax Rate	\$ 23.82	\$ 25.68	\$ 26.40	\$ 27.92	\$ 28.36	\$ 16.85	\$ -6.97	-29.3%	\$ -11.51	-40.6%
	Equalized Property Tax Rate (DRA est.)	\$ 21.11	\$ 19.09	\$ 16.68	\$ 15.56	\$ 14.55	\$ 15.65	\$ -5.46	-25.9%	\$ 1.10	7.6%
<b>Property Valuations *</b>											
	Net assessed w/ utilities	\$ 5,155,060,466	\$ 5,131,073,404	\$ 5,182,805,100	\$ 5,277,932,600	\$ 5,342,561,400	\$ 9,589,899,446	\$ 4,434,838,980	86.0%	\$ 4,247,338,046	79.5%
	Net assessed w/o utilities	\$ 5,025,283,170	\$ 5,002,358,600	\$ 5,066,628,100	\$ 5,160,067,200	\$ 5,232,618,800	\$ 9,443,837,146	\$ 4,418,553,976	87.9%	\$ 4,211,218,346	80.5%
	Equalized w/o utilities	\$ 4,310,234,325	\$ 5,026,762,277	\$ 5,658,539,770	\$ 6,727,569,071	\$ 8,023,599,321	\$ 9,316,890,363	\$ 5,006,656,038	116.2%	\$ 1,293,291,042	16.1%

**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 0.06% change in tax rate or a \$0.01 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$1,615,898 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$9,589,899 change in Appropriation or Revenue or a 5.93% change in the tax rate

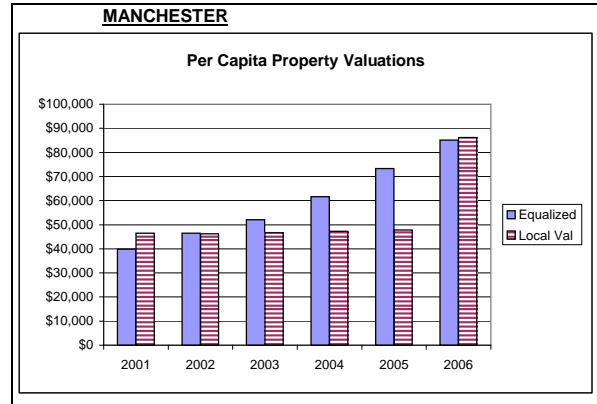
**Municipal, School, and County Five Year Tax Summary**

**MANCHESTER**

<b>MANCHESTER</b>			<b>PER CAPITA VALUATIONS</b>	
<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			Equalized	Local Val
Year	Equalized	Local Valuation		
2001	\$4,310,234,325	\$5,025,283,170	\$39,865	\$46,478
2002	\$5,026,762,277	\$5,002,358,600	\$46,483	\$46,257
2003	\$5,658,539,770	\$5,066,628,100	\$52,045	\$46,600
2004	\$6,727,569,071	\$5,160,067,200	\$61,655	\$47,289
2005	\$8,023,599,321	\$5,232,618,800	\$73,302	\$47,804
2006	\$9,316,890,363	\$9,443,837,146	\$85,088	\$86,247

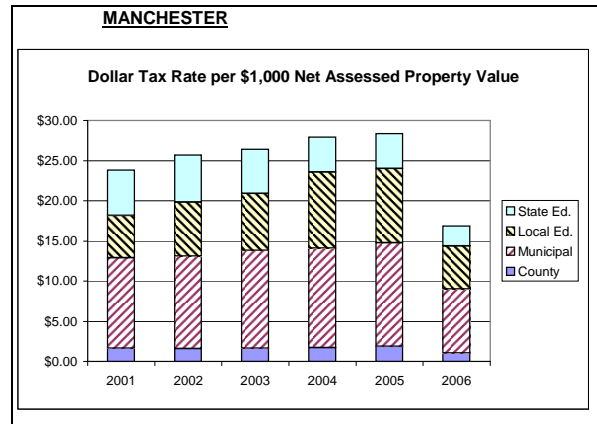
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$8,523,443	\$60,339,162	\$27,041,923	\$28,447,547	\$124,352,075
2002	\$8,252,025	\$61,388,749	\$34,512,636	\$29,155,221	\$133,308,631
2003	\$8,556,672	\$65,427,566	\$36,657,061	\$27,840,016	\$138,481,315
2004	\$9,127,433	\$67,646,440	\$49,964,738	\$22,402,805	\$149,141,416
2005	\$10,108,346	\$71,234,988	\$49,199,508	\$22,787,022	\$153,329,864
2006	\$10,104,362	\$78,565,077	\$51,419,226	\$23,431,979	\$163,520,644



<b>MANCHESTER</b>					
<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$1.65	\$11.26	\$5.25	\$5.66	\$23.82
2002	\$1.61	\$11.51	\$6.73	\$5.83	\$25.68
2003	\$1.65	\$12.19	\$7.07	\$5.49	\$26.40
2004	\$1.73	\$12.38	\$9.47	\$4.34	\$27.92
2005	\$1.89	\$12.91	\$9.21	\$4.35	\$28.36
2006	\$1.05	\$7.96	\$5.36	\$2.48	\$16.85

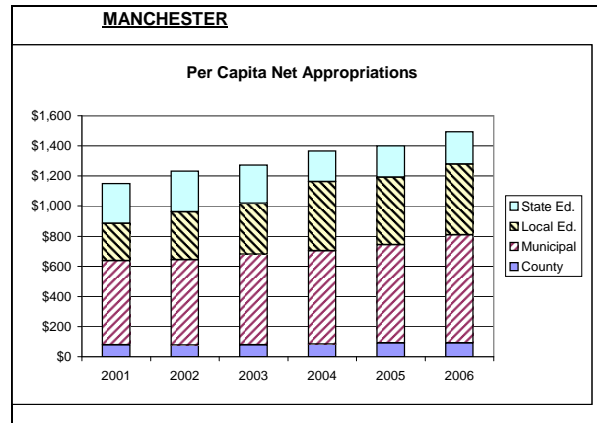
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$79	\$558	\$250	\$263	\$1,150
2002	\$76	\$568	\$319	\$270	\$1,233
2003	\$79	\$602	\$337	\$256	\$1,274
2004	\$84	\$620	\$458	\$205	\$1,367
2005	\$92	\$651	\$449	\$208	\$1,401
2006	\$92	\$718	\$470	\$214	\$1,493



<b>MANCHESTER</b>			
<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$3,768	\$926	\$4,694
2002	\$4,135	\$958	\$5,093
2003	\$4,352	\$918	\$5,270
2004	\$4,740	\$744	\$5,485
2005	\$4,947	\$763	\$5,710
2006	\$5,121	\$794	\$5,915

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$81	\$1,485	\$1,566
2002	\$78	\$1,560	\$1,638
2003	\$81	\$1,600	\$1,681
2004	\$86	\$1,727	\$1,813
2005	\$94	\$1,731	\$1,825
2006	\$94	\$1,884	\$1,978



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>MANCHESTER</b>		
Year	Population 0-19	Total Population
2001	30,731	108,122
2002	30,445	108,143
2003	30,317	108,725
2004	30,095	109,117
2005	29,860	109,460
2006	29,495	109,497

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	31.5%	5.6%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	26.0%	4.7%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	26.4%	4.8%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	29.8%	5.4%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change		1 Year Change	
<b>Municipal *</b>											
	Gross Appropriation **	\$ 63,869,008	\$ 89,788,017	\$ 95,841,836	\$ 95,917,581	\$ 108,417,211	\$ 104,346,297	\$ 40,477,289	63.4%	\$ - 4,070,914	-3.8%
	Revenues ***	\$ 20,801,358	\$ 42,125,043	\$ 45,535,514	\$ 45,979,778	\$ 60,814,520	\$ 46,363,060	\$ 25,561,702	122.9%	\$ - 14,451,460	-23.8%
	Net Appropriation (Raised by taxes)	\$ 43,067,650	\$ 47,662,974	\$ 50,306,322	\$ 49,937,803	\$ 47,602,691	\$ 57,983,237	\$ 14,915,587	34.6%	\$ 10,380,546	21.8%
	Local Municipal Tax Rate	\$ 7.82	\$ 8.51	\$ 8.88	\$ 6.80	\$ 5.06	\$ 6.17	\$ - 1.65	-21.1%	\$ 1.11	21.9%
<b>Local School *</b>											
	Gross Appropriation **	\$ 100,870,159	\$ 105,309,047	\$ 107,210,779	\$ 114,254,859	\$ 122,935,020	\$ 121,636,701	\$ 20,766,542	20.6%	\$ - 1,298,319	-1.1%
	Revenues ***	\$ 32,824,970	\$ 33,621,925	\$ 31,983,972	\$ 30,520,711	\$ 29,337,702	\$ 30,035,234	\$ - 2,789,736	-8.5%	\$ 697,532	2.4%
	Net Appropriation (Raised by taxes)	\$ 36,018,509	\$ 39,988,959	\$ 43,605,941	\$ 59,557,785	\$ 71,116,792	\$ 70,569,842	\$ 34,551,333	95.9%	\$ - 546,950	-0.8%
	Local School Tax Rate	\$ 6.76	\$ 7.36	\$ 7.91	\$ 8.33	\$ 7.77	\$ 7.70	\$ 0.94	13.9%	\$ - 0.07	-0.9%
<b>State School *</b>											
	Gross Appropriation **										
	Revenues ***	\$ 32,026,680	\$ 31,698,163	\$ 31,620,866	\$ 24,176,363	\$ 22,480,526	\$ 21,031,625	\$ - 10,995,055	-34.3%	\$ - 1,448,901	-6.4%
	Net Appropriation (Raised by taxes)	\$ 32,026,680	\$ 31,698,163	\$ 31,620,866	\$ 24,176,363	\$ 22,480,526	\$ 21,031,625	\$ - 10,995,055	-34.3%	\$ - 1,448,901	-6.4%
	Equalized State School Tax Rate	\$ 6.17	\$ 5.99	\$ 5.90	\$ 3.46	\$ 2.50	\$ 2.34	\$ - 3.83	-62.1%	\$ - 0.16	-6.4%
<b>Adequate Education Grant *</b>											
		\$ 28,698,756	\$ 29,492,240	\$ 26,364,405	\$ 26,005,807	\$ 23,866,124	\$ 23,866,124	\$ - 4,832,632	-16.8%	\$ 0	0.0%
<b>Total School *</b>											
	Gross Appropriation **	\$ 100,870,159	\$ 105,309,047	\$ 107,210,779	\$ 114,254,859	\$ 122,935,020	\$ 121,636,701	\$ 20,766,542	20.6%	\$ - 1,298,319	-1.1%
	Revenues ***	\$ 64,851,650	\$ 65,320,088	\$ 63,604,838	\$ 54,697,074	\$ 51,818,228	\$ 51,066,859	\$ - 13,784,791	-21.3%	\$ - 751,369	-1.5%
	Net Appropriation (Raised by taxes)	\$ 68,045,189	\$ 71,687,122	\$ 75,226,807	\$ 83,734,148	\$ 93,597,318	\$ 91,601,467	\$ 23,556,278	34.6%	\$ - 1,995,851	-2.1%
	Tax Rate	\$ 12.93	\$ 13.35	\$ 13.81	\$ 11.79	\$ 10.27	\$ 10.04	\$ - 2.89	-22.4%	\$ - 0.23	-2.2%
<b>County *</b>											
	Gross Appropriation **	\$ 9,472,306	\$ 9,574,285	\$ 9,418,474	\$ 9,177,447	\$ 9,233,128	\$ 9,241,763	\$ - 230,543	-2.4%	\$ 8,635	0.1%
	Revenues ***	\$ 133,834	\$ 133,835	\$ 133,835	\$ 133,835	\$ 133,835	\$ 133,835	\$ 1	0.0%	\$ 0	0.0%
	Net Appropriation (Raised by taxes)	\$ 9,338,472	\$ 9,440,450	\$ 9,284,639	\$ 9,043,612	\$ 9,099,293	\$ 9,107,928	\$ - 230,544	-2.5%	\$ 8,635	0.1%
	Local County Tax Rate	\$ 1.75	\$ 1.74	\$ 1.68	\$ 1.26	\$ 0.99	\$ 0.99	\$ - 0.76	-43.4%	\$ 0.00	0.0%
<b>Total *</b>											
	Gross Appropriation **	\$ 174,211,473	\$ 204,671,349	\$ 212,471,089	\$ 219,349,887	\$ 240,585,359	\$ 235,224,761	\$ 61,013,288	35.0%	\$ - 5,360,598	-2.2%
	Revenues ***	\$ 85,786,842	\$ 107,578,966	\$ 109,274,187	\$ 100,810,687	\$ 112,766,583	\$ 97,563,754	\$ 11,776,912	13.7%	\$ - 15,202,829	-13.5%
	Net Appropriation (Raised by taxes)	\$ 120,451,311	\$ 128,790,546	\$ 134,817,768	\$ 142,715,563	\$ 150,299,302	\$ 158,692,632	\$ 38,241,321	31.7%	\$ 8,393,330	5.6%
	Total Local Tax Rate	\$ 22.50	\$ 23.60	\$ 24.37	\$ 19.85	\$ 16.32	\$ 17.20	\$ - 5.30	-23.6%	\$ 0.88	5.4%
	Equalized Property Tax Rate (DRA est.)	\$ 18.21	\$ 17.29	\$ 16.63	\$ 16.75	\$ 16.02	\$ 16.20	\$ - 2.02	-11.1%	\$ 0.18	1.1%
<b>Property Valuations *</b>											
	Net assessed w/ utilities	\$ 5,331,897,935	\$ 5,435,992,099	\$ 5,511,994,608	\$ 7,151,023,065	\$ 9,152,228,735	\$ 9,170,749,039	\$ 3,838,851,104	72.0%	\$ 18,520,304	0.2%
	Net assessed w/o utilities	\$ 5,189,124,035	\$ 5,291,853,599	\$ 5,363,848,408	\$ 6,978,547,165	\$ 8,980,391,935	\$ 8,996,058,859	\$ 3,806,934,824	73.4%	\$ 15,666,924	0.2%
	Equalized w/o utilities	\$ 4,852,527,308	\$ 5,465,200,531	\$ 6,427,005,281	\$ 7,260,169,117	\$ 7,915,678,141	\$ 8,362,475,175	\$ 3,509,947,867	72.3%	\$ 446,797,034	5.6%

**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 0.06% change in tax rate or a \$0.01 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$1,577,369 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$9,170,749 change in Appropriation or Revenue or a 5.81% change in the tax rate

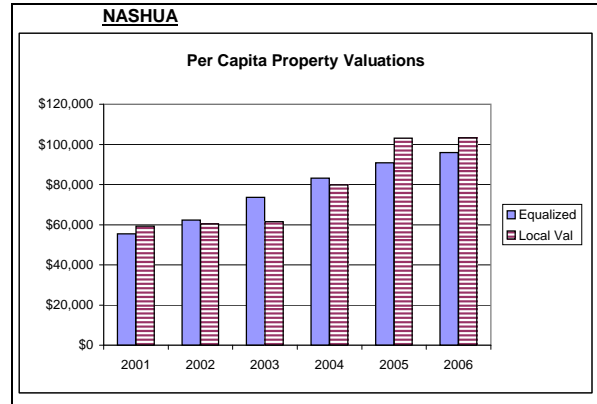
**Municipal, School, and County Five Year Tax Summary**

**NASHUA**

<b>NASHUA</b>			<b>PER CAPITA VALUATIONS</b>	
<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			Equalized	Local Val
Year	Equalized	Local Valuation		
2001	\$4,852,527,308	\$5,189,124,035	\$55,431	\$59,276
2002	\$5,465,200,531	\$5,291,853,599	\$62,315	\$60,338
2003	\$6,427,005,281	\$5,363,848,408	\$73,664	\$61,479
2004	\$7,260,169,117	\$6,978,547,165	\$83,126	\$79,902
2005	\$7,915,678,141	\$8,980,391,935	\$90,832	\$103,050
2006	\$8,362,475,175	\$8,996,058,859	\$95,947	\$103,217

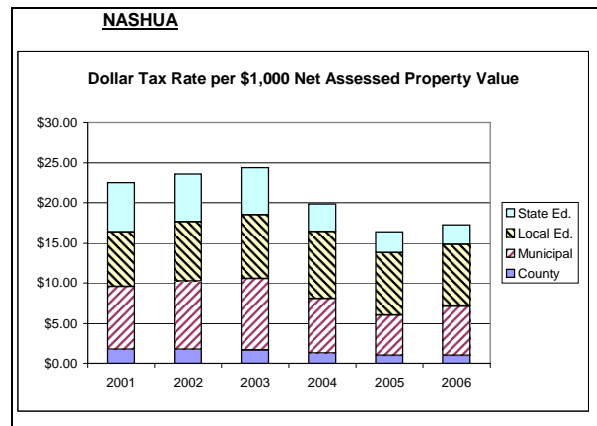
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$9,338,472	\$43,067,650	\$36,018,509	\$32,026,680	\$120,451,311
2002	\$9,440,450	\$47,662,974	\$39,988,959	\$31,698,163	\$128,790,546
2003	\$9,284,639	\$50,306,322	\$43,605,941	\$31,620,866	\$134,817,768
2004	\$9,043,612	\$49,937,803	\$59,557,785	\$24,176,363	\$142,715,563
2005	\$9,099,293	\$47,602,691	\$71,116,792	\$22,480,526	\$150,299,302
2006	\$9,107,928	\$57,983,237	\$70,569,842	\$21,031,625	\$158,692,632



<b>NASHUA</b>					
<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$1.75	\$7.82	\$6.76	\$6.17	\$22.50
2002	\$1.74	\$8.51	\$7.36	\$5.99	\$23.60
2003	\$1.68	\$8.88	\$7.91	\$5.90	\$24.37
2004	\$1.26	\$6.80	\$8.33	\$3.46	\$19.85
2005	\$0.99	\$5.06	\$7.77	\$2.50	\$16.32
2006	\$0.99	\$6.17	\$7.70	\$2.34	\$17.20

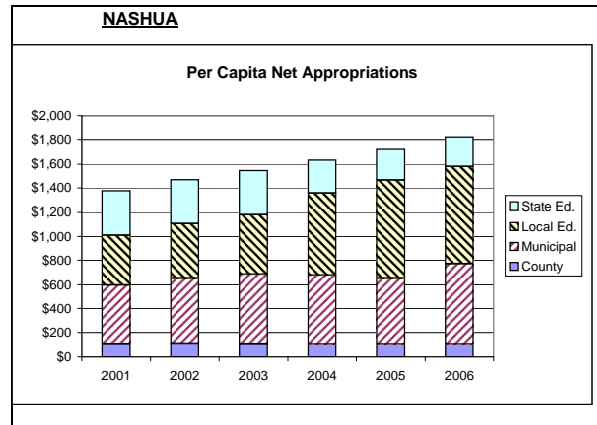
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$107	\$492	\$411	\$366	\$1,376
2002	\$108	\$543	\$456	\$361	\$1,468
2003	\$106	\$577	\$500	\$362	\$1,545
2004	\$104	\$572	\$682	\$277	\$1,634
2005	\$104	\$546	\$816	\$258	\$1,725
2006	\$105	\$665	\$810	\$241	\$1,821



<b>NASHUA</b>			
<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$4,054	\$1,287	\$5,341
2002	\$4,265	\$1,284	\$5,549
2003	\$4,407	\$1,300	\$5,707
2004	\$4,743	\$1,004	\$5,747
2005	\$5,171	\$946	\$6,117
2006	\$5,181	\$896	\$6,077

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$108	\$730	\$838
2002	\$109	\$1,024	\$1,133
2003	\$108	\$1,099	\$1,206
2004	\$105	\$1,098	\$1,203
2005	\$106	\$1,244	\$1,350
2006	\$106	\$1,197	\$1,303



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>NASHUA</b>		
Year	Population 0-19	Total Population
2001	24,881	87,541
2002	24,690	87,703
2003	24,328	87,247
2004	24,088	87,339
2005	23,773	87,146
2006	23,477	87,157

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	31.7%	5.7%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	13.8%	2.6%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	55.6%	9.2%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	32.3%	5.8%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change		1 Year Change	
<b>Municipal *</b>											
	Gross Appropriation **	\$ 48,462,966	\$ 49,566,575	\$ 51,803,694	\$ 56,552,678	\$ 60,617,241	\$ 63,770,836	\$ 15,307,870	31.6%	\$ 3,153,595	5.2%
	Revenues ***	\$ 30,257,395	\$ 29,204,454	\$ 28,746,344	\$ 32,703,742	\$ 35,042,608	\$ 36,656,232	\$ 6,398,837	21.1%	\$ 1,613,624	4.6%
	Net Appropriation (Raised by taxes)	\$ 18,205,571	\$ 20,362,121	\$ 23,057,350	\$ 23,848,936	\$ 25,574,633	\$ 27,114,604	\$ 8,909,033	48.9%	\$ 1,539,971	6.0%
	Local Municipal Tax Rate	\$ 11.98	\$ 7.55	\$ 7.69	\$ 7.71	\$ 8.13	\$ 7.27	\$ -4.71	-39.3%	\$ -0.86	-10.6%
<b>Local School *</b>											
	Gross Appropriation **	\$ 67,776,130	\$ 30,981,208	\$ 31,269,198	\$ 38,568,579	\$ 35,761,595	\$ 37,788,630	\$ -29,987,500	-44.2%	\$ 2,027,035	5.7%
	Revenues ***	\$ 45,209,243	\$ 7,879,712	\$ 9,517,693	\$ 14,226,103	\$ 9,853,185	\$ 10,249,152	\$ -34,960,091	-77.3%	\$ 395,967	4.0%
	Net Appropriation (Raised by taxes)	\$ 11,694,515	\$ 12,540,582	\$ 11,768,511	\$ 15,899,003	\$ 17,033,430	\$ 18,979,003	\$ 7,284,488	62.3%	\$ 1,945,573	11.4%
	Local School Tax Rate	\$ 7.85	\$ 4.73	\$ 3.99	\$ 5.22	\$ 5.48	\$ 5.16	\$ -2.69	-34.3%	\$ -0.32	-5.8%
<b>State School *</b>											
	Gross Appropriation **										
	Revenues ***	\$ 10,872,372	\$ 10,560,914	\$ 9,982,994	\$ 8,443,473	\$ 8,874,980	\$ 8,560,475	\$ -2,311,897	-21.3%	\$ -314,505	-3.5%
	Net Appropriation (Raised by taxes)	\$ 10,872,372	\$ 10,560,914	\$ 9,982,994	\$ 8,443,473	\$ 8,874,980	\$ 8,560,475	\$ -2,311,897	-21.3%	\$ -314,505	-3.5%
	Equalized State School Tax Rate	\$ 9.16	\$ 5.65	\$ 4.98	\$ 3.20	\$ 2.97	\$ 2.41	\$ -6.75	-73.7%	\$ -0.56	-18.9%
<b>Adequate Education Grant *</b>											
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	-	\$ 0	-
<b>Total School *</b>											
	Gross Appropriation **	\$ 67,776,130	\$ 30,981,208	\$ 31,269,198	\$ 38,568,579	\$ 35,761,595	\$ 37,788,630	\$ -29,987,500	-44.2%	\$ 2,027,035	5.7%
	Revenues ***	\$ 56,081,615	\$ 18,440,626	\$ 19,500,687	\$ 22,669,576	\$ 18,728,165	\$ 18,809,627	\$ -37,271,988	-66.5%	\$ 81,462	0.4%
	Net Appropriation (Raised by taxes)	\$ 22,566,887	\$ 23,101,496	\$ 21,751,505	\$ 24,342,476	\$ 25,908,410	\$ 27,539,478	\$ 4,972,591	22.0%	\$ 1,631,068	6.3%
	Tax Rate	\$ 17.01	\$ 10.38	\$ 8.97	\$ 8.42	\$ 8.45	\$ 7.57	\$ -9.44	-55.5%	\$ -0.88	-10.4%
<b>County *</b>											
	Gross Appropriation **	\$ 3,528,139	\$ 3,589,423	\$ 3,226,620	\$ 3,225,906	\$ 3,221,027	\$ 3,273,969	\$ -254,170	-7.2%	\$ 52,942	1.6%
	Revenues ***	\$ 42,415	\$ 42,415	\$ 42,415	\$ 42,415	\$ 42,415	\$ 42,415	\$ 0	0.0%	\$ 0	0.0%
	Net Appropriation (Raised by taxes)	\$ 3,485,724	\$ 3,547,008	\$ 3,184,205	\$ 3,183,491	\$ 3,178,612	\$ 3,231,554	\$ -254,170	-7.3%	\$ 52,942	1.7%
	Local County Tax Rate	\$ 2.34	\$ 1.34	\$ 1.08	\$ 1.04	\$ 1.02	\$ 0.88	\$ -1.46	-62.4%	\$ -0.14	-13.7%
<b>Total *</b>											
	Gross Appropriation **	\$ 119,767,235	\$ 84,137,206	\$ 86,299,512	\$ 98,347,163	\$ 99,599,863	\$ 104,833,435	\$ -14,933,800	-12.5%	\$ 5,233,572	5.3%
	Revenues ***	\$ 86,381,425	\$ 47,687,495	\$ 48,289,446	\$ 55,415,733	\$ 53,813,188	\$ 55,508,274	\$ -30,873,151	-35.7%	\$ 1,695,086	3.1%
	Net Appropriation (Raised by taxes)	\$ 44,258,182	\$ 47,010,625	\$ 47,993,060	\$ 51,374,903	\$ 54,661,655	\$ 57,885,636	\$ 13,627,454	30.8%	\$ 3,223,981	5.9%
	Total Local Tax Rate	\$ 31.33	\$ 19.27	\$ 17.74	\$ 17.17	\$ 17.60	\$ 15.72	\$ -15.61	-49.8%	\$ -1.88	-10.7%
	Equalized Property Tax Rate (DRA est.)	\$ 15.50	\$ 17.03	\$ 15.91	\$ 14.86	\$ 14.19	\$ 13.76	\$ -1.74	-11.2%	\$ -0.43	-3.0%
<b>Property Valuations *</b>											
	Net assessed w/ utilities	\$ 1,490,448,129	\$ 2,649,782,384	\$ 2,950,510,977	\$ 3,047,711,379	\$ 3,106,411,197	\$ 3,680,472,581	\$ 2,190,024,452	146.9%	\$ 574,061,384	18.5%
	Net assessed w/o utilities	\$ 1,394,682,929	\$ 2,528,346,989	\$ 2,827,961,259	\$ 2,929,145,319	\$ 2,985,036,259	\$ 3,547,403,779	\$ 2,152,720,850	154.4%	\$ 562,367,520	18.8%
	Equalized w/o utilities	\$ 1,936,670,258	\$ 2,461,170,186	\$ 2,859,959,999	\$ 2,813,112,595	\$ 3,124,992,874	\$ 3,403,767,592	\$ 1,467,097,334	75.8%	\$ 278,774,718	8.9%

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

Using net assessed valuations:		
Every \$100,000 change in Appropriation or Revenue	=	a 0.17% change in tax rate or a \$0.03 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$578,570 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$3,680,473 change in Appropriation or Revenue or a 6.36% change in the tax rate

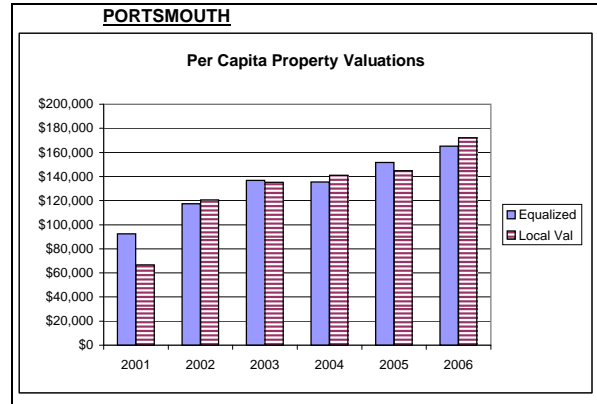
**Municipal, School, and County Five Year Tax Summary**

**PORTSMOUTH**

<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			<b>PER CAPITA VALUATIONS</b>	
Year	Equalized	Local Valuation	Equalized	Local Val
2001	\$1,936,670,258	\$1,394,682,929	\$92,544	\$66,645
2002	\$2,461,170,186	\$2,528,346,989	\$117,349	\$120,552
2003	\$2,859,959,999	\$2,827,961,259	\$136,768	\$135,238
2004	\$2,813,112,595	\$2,929,145,319	\$135,493	\$141,082
2005	\$3,124,992,874	\$2,985,036,259	\$151,552	\$144,764
2006	\$3,403,767,592	\$3,547,403,779	\$165,087	\$172,054

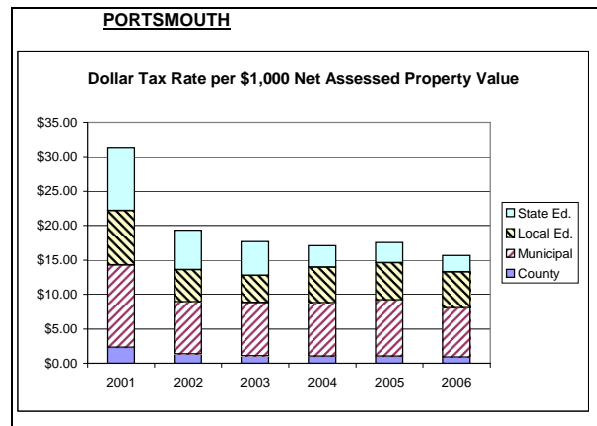
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$3,485,724	\$18,205,571	\$11,694,515	\$10,872,372	\$44,258,182
2002	\$3,547,008	\$20,362,121	\$12,540,582	\$10,560,914	\$47,010,625
2003	\$3,184,205	\$23,057,350	\$11,768,511	\$9,982,994	\$47,993,060
2004	\$3,183,491	\$23,848,936	\$15,899,003	\$8,443,473	\$51,374,903
2005	\$3,178,612	\$25,574,633	\$17,033,430	\$8,874,980	\$54,661,655
2006	\$3,231,554	\$27,114,604	\$18,979,003	\$8,560,475	\$57,885,636



<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2.34	\$11.98	\$7.85	\$9.16	\$31.33
2002	\$1.34	\$7.55	\$4.73	\$5.65	\$19.27
2003	\$1.08	\$7.69	\$3.99	\$4.98	\$17.74
2004	\$1.04	\$7.71	\$5.22	\$3.20	\$17.17
2005	\$1.02	\$8.13	\$5.48	\$2.97	\$17.60
2006	\$0.88	\$7.27	\$5.16	\$2.41	\$15.72

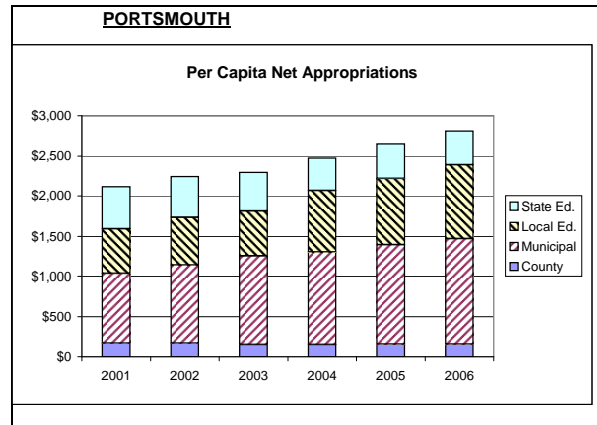
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$167	\$870	\$559	\$520	\$2,115
2002	\$169	\$971	\$598	\$504	\$2,241
2003	\$152	\$1,103	\$563	\$477	\$2,295
2004	\$153	\$1,149	\$766	\$407	\$2,474
2005	\$154	\$1,240	\$826	\$430	\$2,651
2006	\$157	\$1,315	\$921	\$415	\$2,808



<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$11,503	\$1,845	\$13,348
2002	\$5,327	\$1,816	\$7,143
2003	\$5,467	\$1,745	\$7,212
2004	\$6,903	\$1,511	\$8,415
2005	\$6,565	\$1,629	\$8,195
2006	\$7,078	\$1,603	\$8,681

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$169	\$2,316	\$2,484
2002	\$171	\$2,363	\$2,534
2003	\$154	\$2,477	\$2,632
2004	\$155	\$2,724	\$2,879
2005	\$156	\$2,940	\$3,096
2006	\$159	\$3,093	\$3,252



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>PORTSMOUTH</b>		
Year	Population 0-19	Total Population
2001	5,892	20,927
2002	5,816	20,973
2003	5,720	20,911
2004	5,587	20,762
2005	5,447	20,620
2006	5,339	20,618

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	30.8%	5.5%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	-35.0%	-8.2%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	30.9%	5.5%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	32.8%	5.8%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change		1 Year Change	
<b>Municipal *</b>											
	Gross Appropriation **	\$ 27,953,049	\$ 36,016,670	\$ 44,576,128	\$ 48,082,190	\$ 58,721,627	\$ 50,698,397	\$ 22,745,348	81.4%	\$ - 8,023,230	-13.7%
	Revenues ***	\$ 20,844,664	\$ 27,068,855	\$ 35,366,318	\$ 37,782,116	\$ 46,652,795	\$ 38,097,256	\$ 17,252,592	82.8%	\$ - 8,555,539	-18.3%
	Net Appropriation (Raised by taxes)	\$ 7,108,385	\$ 8,947,815	\$ 9,209,810	\$ 10,300,074	\$ 12,068,832	\$ 12,601,141	\$ 5,492,756	77.3%	\$ 532,309	4.4%
	Local Municipal Tax Rate	\$ 6.28	\$ 5.92	\$ 5.03	\$ 5.56	\$ 5.30	\$ 5.48	\$ -0.80	-12.7%	\$ 0.18	3.4%
<b>Local School *</b>											
	Gross Appropriation **	\$ 38,036,942	\$ 39,597,863	\$ 42,366,535	\$ 45,554,072	\$ 48,639,722	\$ 51,710,259	\$ 13,673,317	35.9%	\$ 3,070,537	6.3%
	Revenues ***	\$ 20,709,164	\$ 21,272,502	\$ 21,328,366	\$ 22,495,864	\$ 26,286,800	\$ 27,381,526	\$ 6,672,362	32.2%	\$ 1,094,726	4.2%
	Net Appropriation (Raised by taxes)	\$ 10,624,812	\$ 11,365,737	\$ 14,071,504	\$ 17,815,511	\$ 17,177,946	\$ 19,115,611	\$ 8,490,799	79.9%	\$ 1,937,665	11.3%
	Local School Tax Rate	\$ 9.73	\$ 7.73	\$ 7.88	\$ 9.86	\$ 7.70	\$ 8.48	\$ - 1.25	-12.8%	\$ 0.78	10.1%
<b>State School *</b>											
	Gross Appropriation **										
	Revenues ***	\$ 6,702,966	\$ 6,959,624	\$ 6,966,665	\$ 5,242,697	\$ 5,174,976	\$ 5,213,122	\$ - 1,489,844	-22.2%	\$ 38,146	0.7%
	Net Appropriation (Raised by taxes)	\$ 6,702,966	\$ 6,959,624	\$ 6,966,665	\$ 5,242,697	\$ 5,174,976	\$ 5,213,122	\$ - 1,489,844	-22.2%	\$ 38,146	0.7%
	Equalized State School Tax Rate	\$ 6.25	\$ 4.80	\$ 3.95	\$ 2.94	\$ 2.36	\$ 2.34	\$ - 3.91	-62.6%	\$ - 0.02	-0.8%
<b>Adequate Education Grant *</b>											
		\$ 14,509,939	\$ 14,607,127	\$ 14,173,500	\$ 14,593,696	\$ 17,565,380	\$ 17,565,380	\$ 3,055,441	21.1%	\$ 0	0.0%
<b>Total School *</b>											
	Gross Appropriation **	\$ 38,036,942	\$ 39,597,863	\$ 42,366,535	\$ 45,554,072	\$ 48,639,722	\$ 51,710,259	\$ 13,673,317	35.9%	\$ 3,070,537	6.3%
	Revenues ***	\$ 27,412,130	\$ 28,232,126	\$ 28,295,031	\$ 27,738,561	\$ 31,461,776	\$ 32,594,648	\$ 5,182,518	18.9%	\$ 1,132,872	3.6%
	Net Appropriation (Raised by taxes)	\$ 17,327,778	\$ 18,325,361	\$ 21,038,169	\$ 23,058,208	\$ 22,352,922	\$ 24,328,733	\$ 7,000,955	40.4%	\$ 1,975,811	8.8%
	Tax Rate	\$ 15.98	\$ 12.53	\$ 11.83	\$ 12.80	\$ 10.06	\$ 10.82	\$ - 5.16	-32.3%	\$ 0.76	7.6%
<b>County *</b>											
	Gross Appropriation **	\$ 2,855,207	\$ 2,953,169	\$ 3,628,474	\$ 3,461,879	\$ 4,379,097	\$ 4,653,881	\$ 1,798,674	63.0%	\$ 274,784	6.3%
	Revenues ***	\$ 43,858	\$ 43,858	\$ 43,858	\$ 43,858	\$ 43,858	\$ 43,858	\$ 0	0.0%	\$ 0	0.0%
	Net Appropriation (Raised by taxes)	\$ 2,811,349	\$ 2,909,311	\$ 3,584,616	\$ 3,418,021	\$ 4,335,239	\$ 4,610,023	\$ 1,798,674	64.0%	\$ 274,784	6.3%
	Local County Tax Rate	\$ 2.57	\$ 1.98	\$ 2.01	\$ 1.89	\$ 1.94	\$ 2.04	\$ - 0.53	-20.6%	\$ 0.10	5.2%
<b>Total *</b>											
	Gross Appropriation **	\$ 68,845,198	\$ 78,567,702	\$ 90,571,137	\$ 97,098,141	\$ 111,740,446	\$ 107,062,537	\$ 38,217,339	55.5%	\$ - 4,677,909	-4.2%
	Revenues ***	\$ 48,300,652	\$ 55,344,839	\$ 63,705,207	\$ 65,564,535	\$ 78,158,429	\$ 70,735,762	\$ 22,435,110	46.4%	\$ - 7,422,667	-9.5%
	Net Appropriation (Raised by taxes)	\$ 27,247,512	\$ 30,182,487	\$ 33,832,595	\$ 36,776,303	\$ 38,756,993	\$ 41,539,897	\$ 14,292,385	52.5%	\$ 2,782,904	7.2%
	Total Local Tax Rate	\$ 24.83	\$ 20.43	\$ 18.87	\$ 20.25	\$ 17.30	\$ 18.34	\$ - 6.49	-26.1%	\$ 1.04	6.0%
	Equalized Property Tax Rate (DRA est.)	\$ 18.83	\$ 18.79	\$ 18.24	\$ 17.48	\$ 16.34	\$ 16.81	\$ - 2.02	-10.8%	\$ 0.47	2.9%
<b>Property Valuations *</b>											
	Net assessed w/ utilities	\$ 1,092,471,185	\$ 1,470,081,804	\$ 1,784,708,491	\$ 1,807,661,615	\$ 2,231,365,655	\$ 2,255,466,914	\$ 1,162,995,729	106.5%	\$ 24,101,259	1.1%
	Net assessed w/o utilities	\$ 1,072,582,885	\$ 1,449,865,704	\$ 1,761,769,591	\$ 1,782,287,915	\$ 2,192,642,555	\$ 2,225,073,414	\$ 1,152,490,529	107.5%	\$ 32,430,859	1.5%
	Equalized w/o utilities	\$ 1,015,600,945	\$ 1,199,935,147	\$ 1,415,988,831	\$ 1,574,383,428	\$ 1,822,174,804	\$ 2,072,811,849	\$ 1,057,210,904	104.1%	\$ 250,637,045	13.8%

**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 0.24% change in tax rate or a \$0.04 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$413,653 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$2,255,467 change in Appropriation or Revenue or a 5.45% change in the tax rate

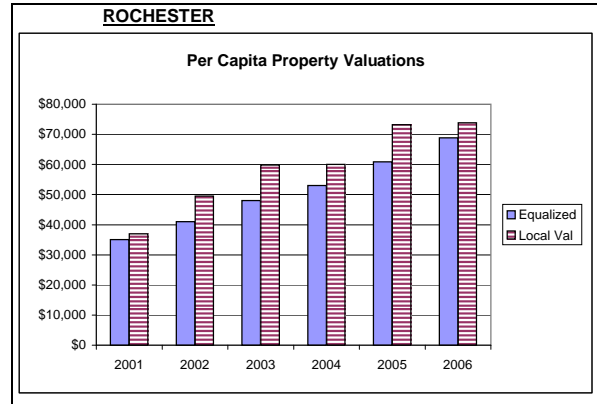
**Municipal, School, and County Five Year Tax Summary**

**ROCHESTER**

<b>ROCHESTER</b>			<b>PER CAPITA VALUATIONS</b>		
<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			<b>PER CAPITA VALUATIONS</b>		
Year	Equalized	Local Valuation	Equalized	Local Val	
2001	\$1,015,600,945	\$1,072,582,885	\$35,015	\$36,979	
2002	\$1,199,935,147	\$1,449,865,704	\$41,009	\$49,551	
2003	\$1,415,988,831	\$1,761,769,591	\$48,057	\$59,792	
2004	\$1,574,383,428	\$1,782,287,915	\$52,981	\$59,977	
2005	\$1,822,174,804	\$2,192,642,555	\$60,851	\$73,222	
2006	\$2,072,811,849	\$2,225,073,414	\$68,825	\$73,881	

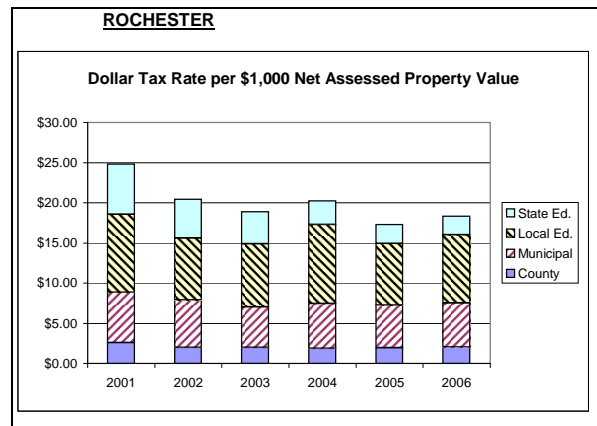
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2,811,349	\$7,108,385	\$10,624,812	\$6,702,966	\$27,247,512
2002	\$2,909,311	\$8,947,815	\$11,365,737	\$6,959,624	\$30,182,487
2003	\$3,584,616	\$9,209,810	\$14,071,504	\$6,966,665	\$33,832,595
2004	\$3,418,021	\$10,300,074	\$17,815,511	\$5,242,697	\$36,776,303
2005	\$4,335,239	\$12,068,832	\$17,177,946	\$5,174,976	\$38,756,993
2006	\$4,610,023	\$12,601,141	\$19,115,611	\$5,213,122	\$41,539,897



<b>ROCHESTER</b>					
<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2.57	\$6.28	\$9.73	\$6.25	\$24.83
2002	\$1.98	\$5.92	\$7.73	\$4.80	\$20.43
2003	\$2.01	\$5.03	\$7.88	\$3.95	\$18.87
2004	\$1.89	\$5.56	\$9.86	\$2.94	\$20.25
2005	\$1.94	\$5.30	\$7.70	\$2.36	\$17.30
2006	\$2.04	\$5.48	\$8.48	\$2.34	\$18.34

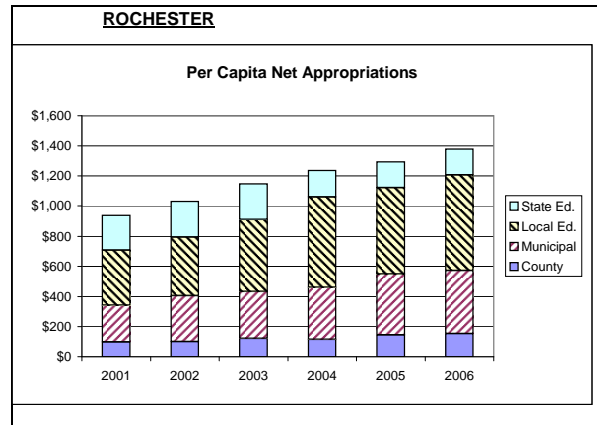
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$97	\$245	\$366	\$231	\$939
2002	\$99	\$306	\$388	\$238	\$1,032
2003	\$122	\$313	\$478	\$236	\$1,148
2004	\$115	\$347	\$600	\$176	\$1,238
2005	\$145	\$403	\$574	\$173	\$1,294
2006	\$153	\$418	\$635	\$173	\$1,379



<b>ROCHESTER</b>			
<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$4,744	\$836	\$5,580
2002	\$4,948	\$870	\$5,818
2003	\$5,333	\$877	\$6,210
2004	\$5,745	\$661	\$6,406
2005	\$6,137	\$653	\$6,790
2006	\$6,574	\$663	\$7,237

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$98	\$964	\$1,062
2002	\$101	\$1,231	\$1,332
2003	\$123	\$1,513	\$1,636
2004	\$116	\$1,618	\$1,735
2005	\$146	\$1,961	\$2,107
2006	\$155	\$1,683	\$1,838



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>ROCHESTER</b>		
Year	Population 0-19	Total Population
2001	8,018	29,005
2002	8,003	29,260
2003	7,944	29,465
2004	7,929	29,716
2005	7,926	29,945
2006	7,866	30,117

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	52.5%	8.8%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	29.7%	5.3%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	73.0%	11.6%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	46.8%	8.0%

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

Account No.	Description	2001	2002	2003	2004	2005	2006	5 Year Change		1 Year Change	
<b>Municipal *</b>											
	Gross Appropriation **	\$ 9,546,938	\$ 10,004,633	\$ 10,057,120	\$ 11,467,243	\$ 12,580,051	\$ 14,766,089	\$ 5,219,151	54.7%	\$ 2,186,038	17.4%
	Revenues ***	\$ 6,067,219	\$ 6,266,828	\$ 6,083,349	\$ 6,286,055	\$ 7,032,248	\$ 8,766,645	\$ 2,699,426	44.5%	\$ 1,734,397	24.7%
	Net Appropriation (Raised by taxes)	\$ 3,479,719	\$ 3,737,805	\$ 3,973,771	\$ 5,181,188	\$ 5,547,803	\$ 5,999,444	\$ 2,519,725	72.4%	\$ 451,641	8.1%
	Local Municipal Tax Rate	\$ 7.70	\$ 6.37	\$ 6.71	\$ 6.14	\$ 6.46	\$ 6.82	\$ -0.88	-11.4%	\$ 0.36	5.6%
<b>Local School *</b>											
	Gross Appropriation **	\$ 13,813,641	\$ 14,572,508	\$ 14,949,877	\$ 15,792,295	\$ 16,520,634	\$ 18,039,473	\$ 4,225,832	30.6%	\$ 1,518,839	9.2%
	Revenues ***	\$ 6,361,408	\$ 6,666,566	\$ 6,614,580	\$ 6,922,638	\$ 7,384,833	\$ 7,522,402	\$ 1,160,994	18.3%	\$ 137,569	1.9%
	Net Appropriation (Raised by taxes)	\$ 4,756,484	\$ 5,159,178	\$ 5,686,023	\$ 6,739,108	\$ 6,974,677	\$ 8,372,863	\$ 3,616,379	76.0%	\$ 1,398,186	20.0%
	Local School Tax Rate	\$ 11.14	\$ 9.28	\$ 10.11	\$ 8.30	\$ 8.41	\$ 9.84	\$ -1.30	-11.7%	\$ 1.43	17.0%
<b>State School *</b>											
	Gross Appropriation **										
	Revenues ***	\$ 2,695,749	\$ 2,746,764	\$ 2,649,274	\$ 2,130,549	\$ 2,161,124	\$ 2,144,208	\$ -551,541	-20.5%	\$ -16,916	-0.8%
	Net Appropriation (Raised by taxes)	\$ 2,695,749	\$ 2,746,764	\$ 2,649,274	\$ 2,130,549	\$ 2,161,124	\$ 2,144,208	\$ -551,541	-20.5%	\$ -16,916	-0.8%
	Equalized State School Tax Rate	\$ 6.46	\$ 5.03	\$ 4.79	\$ 2.65	\$ 2.61	\$ 2.55	\$ -3.91	-60.5%	\$ -0.06	-2.3%
	Adequate Education Grant *	\$ 4,897,800	\$ 5,360,083	\$ 5,186,298	\$ 5,556,510	\$ 5,863,670	\$ 5,863,670	\$ 965,870	19.7%	\$ 0	0.0%
<b>Total School *</b>											
	Gross Appropriation **	\$ 13,813,641	\$ 14,572,508	\$ 14,949,877	\$ 15,792,295	\$ 16,520,634	\$ 18,039,473	\$ 4,225,832	30.6%	\$ 1,518,839	9.2%
	Revenues ***	\$ 9,057,157	\$ 9,413,330	\$ 9,263,854	\$ 9,053,187	\$ 9,545,957	\$ 9,666,610	\$ 609,453	6.7%	\$ 120,653	1.3%
	Net Appropriation (Raised by taxes)	\$ 7,452,233	\$ 7,905,942	\$ 8,335,297	\$ 8,869,657	\$ 9,135,801	\$ 10,517,071	\$ 3,064,838	41.1%	\$ 1,381,270	15.1%
	Tax Rate	\$ 17.60	\$ 14.31	\$ 14.90	\$ 10.95	\$ 11.02	\$ 12.39	\$ -5.21	-29.6%	\$ 1.37	12.4%
<b>County *</b>											
	Gross Appropriation **	\$ 1,129,999	\$ 1,125,529	\$ 1,476,281	\$ 1,429,998	\$ 1,799,985	\$ 1,850,956	\$ 720,957	63.8%	\$ 50,971	2.8%
	Revenues ***	\$ 29,892	\$ 29,892	\$ 29,892	\$ 29,892	\$ 29,892	\$ 29,892	\$ 0	0.0%	\$ 0	0.0%
	Net Appropriation (Raised by taxes)	\$ 1,100,107	\$ 1,095,637	\$ 1,446,389	\$ 1,400,106	\$ 1,770,093	\$ 1,821,064	\$ 720,957	65.5%	\$ 50,971	2.9%
	Local County Tax Rate	\$ 2.58	\$ 1.97	\$ 2.57	\$ 1.72	\$ 2.13	\$ 2.14	\$ -0.44	-17.1%	\$ 0.01	0.5%
<b>Total *</b>											
	Gross Appropriation **	\$ 24,490,578	\$ 25,702,670	\$ 26,483,278	\$ 28,689,536	\$ 30,900,670	\$ 34,656,518	\$ 10,165,940	41.5%	\$ 3,755,848	12.2%
	Revenues ***	\$ 15,154,268	\$ 15,710,050	\$ 15,377,095	\$ 15,369,134	\$ 16,608,097	\$ 18,463,147	\$ 3,308,879	21.8%	\$ 1,855,050	11.2%
	Net Appropriation (Raised by taxes)	\$ 12,032,059	\$ 12,739,384	\$ 13,755,457	\$ 15,450,951	\$ 16,453,697	\$ 18,337,579	\$ 6,305,520	52.4%	\$ 1,883,882	11.4%
	Total Local Tax Rate	\$ 27.88	\$ 22.65	\$ 24.18	\$ 18.81	\$ 19.61	\$ 21.35	\$ -6.53	-23.4%	\$ 1.74	8.9%
	Equalized Property Tax Rate (DRA est.)	\$ 21.66	\$ 19.36	\$ 17.82	\$ 17.76	\$ 17.32	\$ 18.35	\$ -3.31	-15.3%	\$ 1.04	6.0%
<b>Property Valuations *</b>											
	Net assessed w/ utilities	\$ 426,788,459	\$ 555,913,834	\$ 562,666,266	\$ 812,371,389	\$ 829,150,466	\$ 850,885,180	\$ 424,096,721	99.4%	\$ 21,734,714	2.6%
	Net assessed w/o utilities	\$ 417,208,659	\$ 546,540,834	\$ 553,293,266	\$ 802,998,389	\$ 819,777,066	\$ 841,511,780	\$ 424,303,121	101.7%	\$ 21,734,714	2.7%
	Equalized w/o utilities	\$ 408,446,855	\$ 473,579,965	\$ 538,470,313	\$ 639,804,546	\$ 752,706,151	\$ 852,567,595	\$ 444,120,740	108.7%	\$ 99,861,444	13.3%

**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 0.55% change in tax rate or a \$0.12 change in tax rate per \$1,000
A 1% change in the tax rate	=	a \$181,664 change in Appropriation or Revenue
A \$1 change in the tax rate	=	a \$850,885 change in Appropriation or Revenue or a 4.68% change in the tax rate

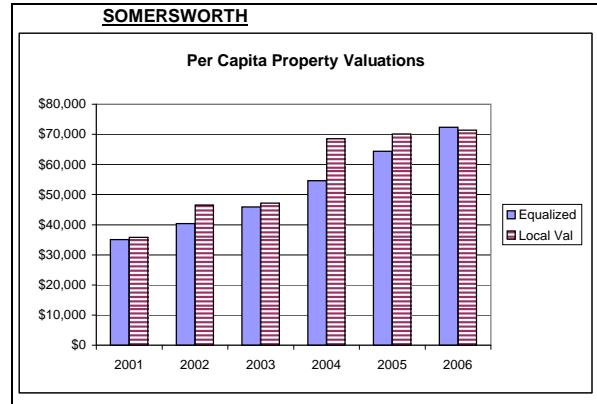
**Municipal, School, and County Five Year Tax Summary**

**SOMERSWORTH**

<b>SOMERSWORTH</b>					
<b>PROPERTY VALUATIONS WITHOUT UTILITIES</b>			<b>PER CAPITA VALUATIONS</b>		
Year	Equalized	Local Valuation	Equalized	Local Val	
2001	\$408,446,855	\$417,208,659	\$35,102	\$35,855	
2002	\$473,579,965	\$546,540,834	\$40,356	\$46,574	
2003	\$538,470,313	\$553,293,266	\$45,913	\$47,177	
2004	\$639,804,546	\$802,998,389	\$54,591	\$68,515	
2005	\$752,706,151	\$819,777,066	\$64,356	\$70,090	
2006	\$852,567,595	\$841,511,780	\$72,356	\$71,417	

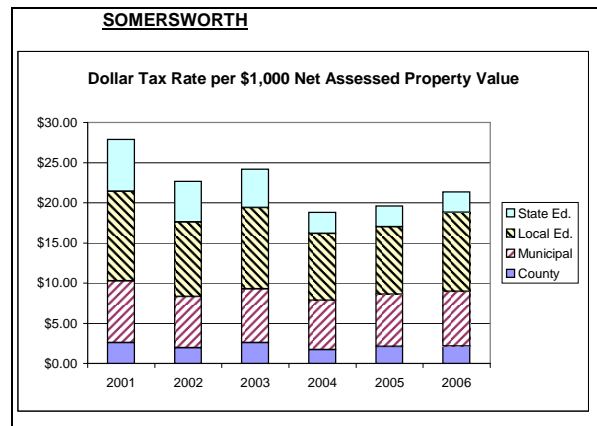
<b>NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$1,100,107	\$3,479,719	\$4,756,484	\$2,695,749	\$12,032,059
2002	\$1,095,637	\$3,737,805	\$5,159,178	\$2,746,764	\$12,739,384
2003	\$1,446,389	\$3,973,771	\$5,686,023	\$2,649,274	\$13,755,457
2004	\$1,400,106	\$5,181,188	\$6,739,108	\$2,130,549	\$15,450,951
2005	\$1,770,093	\$5,547,803	\$6,974,677	\$2,161,124	\$16,453,697
2006	\$1,821,064	\$5,999,444	\$8,372,863	\$2,144,208	\$18,337,579



<b>SOMERSWORTH</b>					
<b>DOLLAR TAX RATE PER \$1,000 NET ASSESSED PROPERTY VALUE</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$2.58	\$7.70	\$11.14	\$6.46	\$27.88
2002	\$1.97	\$6.37	\$9.28	\$5.03	\$22.65
2003	\$2.57	\$6.71	\$10.11	\$4.79	\$24.18
2004	\$1.72	\$6.14	\$8.30	\$2.65	\$18.81
2005	\$2.13	\$6.46	\$8.41	\$2.61	\$19.61
2006	\$2.14	\$6.82	\$9.84	\$2.55	\$21.35

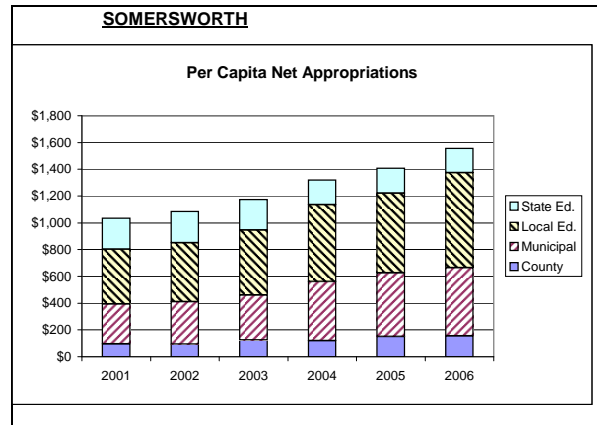
<b>PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)</b>					
Year	County	Municipal	Local Ed.	State Ed.	Total
2001	\$95	\$299	\$409	\$232	\$1,034
2002	\$93	\$319	\$440	\$234	\$1,086
2003	\$123	\$339	\$485	\$226	\$1,173
2004	\$119	\$442	\$575	\$182	\$1,318
2005	\$151	\$474	\$596	\$185	\$1,407
2006	\$155	\$509	\$711	\$182	\$1,556



<b>SOMERSWORTH</b>			
<b>STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD</b>			
Year	Local Ed.	State Ed.	Total
2001	\$4,294	\$838	\$5,132
2002	\$4,540	\$856	\$5,395
2003	\$4,728	\$838	\$5,566
2004	\$5,050	\$681	\$5,732
2005	\$5,336	\$698	\$6,034
2006	\$5,863	\$697	\$6,560

<b>COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON</b>			
Year	County	Municipal	Total
2001	\$97	\$820	\$918
2002	\$96	\$853	\$948
2003	\$126	\$858	\$983
2004	\$122	\$978	\$1,100
2005	\$154	\$1,076	\$1,229
2006	\$157	\$1,253	\$1,410



Sources: Actual data from DRA and MS forms. Population Estimates from the New Hampshire Office of Energy and Planning,

<b>SOMERSWORTH</b>		
Year	Population 0-19	Total Population
2001	3,217	11,636
2002	3,210	11,735
2003	3,162	11,728
2004	3,127	11,720
2005	3,096	11,696
2006	3,077	11,783

	Percent Change From 2001 To 2006	Five Year Average Annual
NET APPROPRIATIONS (AMOUNT TO BE RAISED BY TAXES)	52.4%	8.8%
STATE AND LOCAL EDUCATION APPROPRIATIONS PER 0 TO 19 YEARS OLD	27.8%	5.0%
COUNTY AND LOCAL GOVERNMENT APPROPRIATIONS PER PERSON	53.7%	9.0%
PER CAPITA NET APPROPRIATIONS (TO BE RAISED BY TAXES)	50.5%	8.5%