

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Enter Calendar Reporting Year Here >
(January 1 to December 31)

Enter Optional Reporting Year Here >
(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

Enter Yes or No in box above & see instructions.

Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

Return Completed Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed:

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

[Handwritten signatures: David R. Huse, Peter Bolster, Sydney Hapleigh Johnson]

[Handwritten signature: Peter Bolster]

PREPARER

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type) Roberts & Greene, PLLC	Signature <i>Roberts & Greene, PLLC</i>
Regular Office Hours 8:00 - 4:00, M-F	Email address tgreene@roberts-greene.com

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MAY 2 2 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	494,499	10,131	487,549
4140-4149	Election, Reg. & Vital Statistics	93,022	240	90,914
4150-4151	Financial Administration			
4152	Property Assessment			
4153	Legal Expense	138,255		238,490
4155-4159	Personnel Administration	1,113,353		1,124,979
4191-4193	Planning & Zoning	342,305	14,541	347,171
4194	General Government Buildings	206,527	42,966	226,913
4195	Cemeteries	99,896		84,990
4196	Insurance	171,571		144,454
4197	Advertising & Regional Assoc.			
4199	Other General Government	11,760		13,805
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	1,031,383	2,278	992,425
4215-4219	Ambulance			
4220-4229	Fire	310,186	17,911	300,235
4240-4249	Building Inspection			
4290-4298	Emergency Management	3,528	3,467	3,638
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	999,856	(67,600)	937,706
4313	Bridges			
4316	Street Lighting	29,516		27,755
4319	Other			
SOLID WASTE TOTAL = show detail below				
4321	Administration		29,754	29,754
4323	Solid Waste Collection			
4324	Solid Waste Disposal	445,846	17,724	430,534
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other	21,433		14,666
Page Sub-Totals		6,512,836	71,412	6,465,978

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4130-4324	Encumbered from 2010
4194	Agents to expend from Capital Reserve (\$21,135)
4312	Budget transfer (\$70,000)
4321	Agents to expend from Capital Reserve (\$29,754)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT - show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other		6,375	6,375
ELECTRIC - show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH - show detail below				
4411	Administration			
4414	Pest Control	13,178		10,132
4415-4419	Health Agencies & Hosp. & Other			
WELFARE - show detail below				
4441-4442	Administration & Direct Assist.	64,334		75,014
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION - show detail below				
4520-4529	Parks & Recreation	79,678		76,916
4550-4559	Library			
4583	Patriotic Purposes	22,000		19,159
4589	Other Culture & Recreation	11,593	5,235	20,468
CONSERVATION - show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	11,959	17,380	27,646
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE - show detail below				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes	1		
4790-4799	Other Debt Service			
Page Sub-Totals		202,743	20,990	230,710

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4335	Agents to expend from Capital Reserve (\$6,375)
4589	Encumbered from 2010
4611	Agents to expend from Capital Reserve (\$17,380)

MS-5

Financial Report of the Budget - Town/City of **Town of Alton**

Reporting Year = **2011**

OP FY Reporting Year = **n/a**

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
CAPITAL OUTLAYS show detail below				
4901	Land	397,500		397,500
4902	Machinery, Vehicles & Equipment	54,315	1,490	60,160
4903	Buildings		163,053	163,053
4909	Improvements Other Than Bldgs.	50,000	560,456	638,573
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund	122,138		120,708
4913	To Capital Projects Fund		70,000	81,702
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	1,072,000		1,072,000
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
Page Sub-Totals		1,695,953	734,949	2,533,696
Total Local Expenditure Sub-Totals		7,411,832	685,401	8,265,384
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	2,087,406		2,087,406
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	8,053,136		8,053,136
4934	Taxes Assessed for State Educ.	3,661,577		3,661,577
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds			798,278	798,278
		21,213,751	97,123	21,269,225

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	Agents to expend from Capital Reserves
4903	Agents to expend from Capital Reserves
4904	Agents to expend from Capital Reserves
4913	Budgetary transfer

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds or capital project funds.

Town of Alton	
2011	Reporting Year
n/a	Op FY Reporting Year

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
3110	Property Taxes (commitment less overlay)	18,620,157	18,654,824
3120	Land Use Change Taxes - General Fund	10,000	
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	15,000	32,119
3186	Payment in Lieu of Taxes	4,451	4,454
3187	Excavation Tax (\$.02 cents per cu yd)	170	565
3189	Other Taxes	35,000	31,407
3190	Interest & Penalties on Delinquent Taxes	98,232	170,307
	Inventory Penalties		
LICENSES/PERMITS/FEES			
3210	Business Licenses & Permits	1,500	10,704
3220	Motor Vehicle Permit Fees	930,000	909,860
3230	Building Permits	30,000	45,404
3290	Other Licenses, Permits & Fees	13,000	19,427
3311-3318	From Federal Government	78,500	132,050
FROM STATE			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	234,513	234,513
3353	Highway Block Grant	188,558	188,558
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	201	201
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)		4,716
3379	From Other Governments		
CHARGES FOR SERVICES			
3401-3406	Income from Departments	90,000	151,733
3409	Other Charges		
FINANCE/INVESTMENT REVENUES			
3501	Sale of Municipal Property	3,800	3,721
3502	Interest on Investments	13,000	9,498
3503-3509	Other	70,000	78,994
INTERFUND/OPERATING TRANSFERS IN			
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds	155,169	134,915
3917	Transfers from Conservation Fund		
OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		20,591,251	20,817,970

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds or capital project funds.

General Fund Balance Sheet for Town/City of Town of Alton 2011
or Optional Reporting Year = n/a

ASSETS	Acct #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	5,316,308	4,802,112
b. Investments	1030	774,219	
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	1,335,891	1,416,345
e. Tax liens receivable (See Section D, page 7)	1110	500,843	496,938
f. Accounts receivable	1150	2,775	7,622
g. Due from other governments	1260	34,472	83,492
h. Due from other funds	1310	14,732	1,218,217
i. Other current assets	1400	600	416
j. Tax deeded property (subject to resale)	1670		
		7,979,840	8,025,142
LIABILITIES			
a. Warrants and accounts payable	2020	20,941	112,487
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	5,183,207	5,572,888
f. Due to other funds	2080		2,113
g. Deferred revenue	2220	5,890	1,174
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	67,483	85,416
		5,277,521	5,774,078
FUND BALANCES			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	97,123	99,265
e. Unassigned Fund Balance	2530	2,605,196	2,151,799
		2,702,319	2,251,064
		7,979,840	8,025,142

Note: Due to being ASB compliant, fund balance classifications have changed. See tab called Fund Balance Explanation.

NOTE: NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund. See the municipality's audited financials for more information on proprietary funds or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5		20,817,970	
	Less Expenditures From Page 4		21,269,225	
	Increase (decrease)		(451,255)	
	Ending Fund Equity From Balance Sheet		2,251,064	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		2,702,319	
	Increase (decrease)		(451,255)	
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT # 2075				
				Amount
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		5,183,207	
	2. ADD: School district assessment for current year		11,714,713	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		16,897,920	
	4. SUBTRACT: Payments made to school district		< 11,325,032 >	
	(To balance sheet Acct # 2075, column c)		5,572,888	
C. RECONCILIATION OF TAX ANTICIPATION NOTES				
				Amount
	1. Short-term (TANS) debt at beginning of year	\$	-	
	2. ADD: New issues during current year		-	
	3. SUBTRACT: Issues retired during current year	<	-	>
	4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		-	
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES				

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year report	For Prior Year	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	46,619	11,000	57,619
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	8,037	1,218	(9,255)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	49,561	-	(49,561)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	7,400	2,600	10,000
6. Excess of estimate (Add to revenue on page 5)	(18,379)	7,182	(11,197)
<p>*Use overlay amount from tax rate for column (a) and use last year's balance of line 5, Allowance for abatements for column b (see your form from last year).</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>			

B. TAXPES/BIENS RECEIVABLE WORKSHEET	Acct. #1080 Taxes	Acct. #1110 Liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	1,423,745	499,538	1,923,283
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 7,400	↓ 2,600	↓ 10,000
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	1,416,345	496,938	1,913,283

****SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES****