

4FB-3,170,943

56
10/23/12

FY
PDF 10/24/12

MS-5

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 Report 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 to the best of my belief, the information contained in this report is true, correct and complete.

[Signature]
[Signature]
[Signature]
[Signature]

[Signature]
[Signature]
[Signature]

PREPARER

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report 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) Paul Hebert	Signature <u>[Signature]</u>
Regular Office Hours M-F 8-4	Email address phebert@amherstnh.gov

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OCT 23 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	326,031	1,200	323,856
4140-4149	Election, Reg. & Vital Statistics	129,555		126,740
4150-4151	Financial Administration	260,619	8,750	281,377
4152	Property Assessment	221,783		239,291
4153	Legal Expense	76,000		78,160
4155-4159	Personnel Administration	154,400		153,564
4191-4193	Planning & Zoning	237,967	(10,270)	235,327
4194	General Government Buildings	273,917		225,840
4195	Cemeteries	46,144		38,756
4196	Insurance	81,480		78,977
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	2,020,872	(37,204)	1,933,571
4215-4219	Ambulance	493,102	(13,000)	501,134
4220-4229	Fire	488,255	1,555	487,601
4240-4249	Building Inspection			
4290-4298	Emergency Management	7,715		11,219
4299	Other (Incl. Communications)	379,195		328,463
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration	367,014		350,102
4312	Highways & Streets	2,550,846	(127,294)	2,384,728
4313	Bridges			
4316	Street Lighting	26,680		23,755
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	300,908		294,803
4324	Solid Waste Disposal	290,730	9,682	269,247
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		8,733,213	(152,654)	8,580,559

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)
4130	FY11 encumbrance carry forward
4150	FY11 encumbrance carry forward
4191	FY11 encumbrance carry forward for 4,530 and FY12 encumbrances totaling 14,800
4210	Unanticipated revenue 11,176 and FY12 encumbrance total 48,360
4215	FY12 encumbrance total for 13,000
4220	FY11 encumbrance carry forward for 8,074 and FY12 encumbrances totaling 6,519
4312	FY11 encumbrance carry forward for 16,838 and FY12 encumbrances totaling 234,284 and FEMA reimb for Oct Snow Storm 90,152

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT - <i>show detail below</i>				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC - <i>show detail below</i>				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH - <i>show detail below</i>				
4411	Administration	1,941	40,000	41,500
4414	Pest Control	40,400	(40,000)	400
4415-4419	Health Agencies & Hosp. & Other	46,997	5,500	47,365
WELFARE - <i>show detail below</i>				
4441-4442	Administration & Direct Asslt.	21,750		26,885
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION - <i>show detail below</i>				
4520-4529	Parks & Recreation	353,669		363,530
4550-4559	Library	816,435		809,663
4583	Patriotic Purposes	9,000		8,580
4589	Other Culture & Recreation	455		346
CONSERVATION - <i>show detail below</i>				
4611-4612	Admin. & Purch. of Nat. Resources	8,000		8,004
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE - <i>show detail below</i>				
4711	Princ. - Long Term Bonds & Notes	327,490		315,823
4721	Interest-Long Term Bonds & Notes	109,205		78,827
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
Page Sub-Totals		1,738,342	5,500	1,760,923

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4411	Recless from department 4414 Art 25
4414	DS Art 25 mosquito control for 40,000 added to wrong department
4415	DS Art 33 Souhegan Valley Transportation Collaborative Subsidy for 5,500

Financial Report of the Budget - Town/City of Amherst

Reporting Year = 0

OP FY Reporting Year = 6/30/2012

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
CAPITAL OUTLAY <i>show detail below</i>				
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.	2,100,260		2,261,517
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	37,500		32,000
4916	To Expend. Trust Fund - not #4917	14,230		
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
Page Sub-Totals		2,151,990	0	2,293,517
Total Local Expenditure Sub-Totals		12,626,545	(161,081)	12,465,464
4931	Taxes Assessed for County			1,909,354
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			26,830,795
4934	Taxes Assessed for State Educ.			3,933,182
4939	Payments to Other Governments			
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				2,193,350
		12,620,545	(161,081)	42,840,932

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)

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 Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

Financial Report of the Budget - Town/City of

			Amherst
			0
			6/30/2012
			Reporting Year
			Op FY Reporting Year
1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
TAXES			
3110	Property Taxes (commitment less overlay)		40,002,254
3120	Land Use Change Taxes - General Fund	50,000	
3121	Land Use Change Taxes - Conservation Fund		78,525
3180	Resident Taxes		
3185	Yield Taxes	3,000	3,821
3186	Payment in Lieu of Taxes	24,239	27,070
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		73,578
3190	Interest & Penalties on Delinquent Taxes	150,100	173,944
	Inventory Penalties		
LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits	155,000	173,351
3220	Motor Vehicle Permit Fees	2,051,200	2,128,604
3230	Building Permits	129,800	103,513
3290	Other Licenses, Permits & Fees	21,460	20,524
3311-3319	From Federal Government	1,300	0
FROM STATE			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	500,341	500,322
3353	Highway Block Grant	337,865	326,212
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	22	0
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	781	10,899
3379	From Other Governments	70,200	76,688
CHARGES FOR SERVICES			
3401-3406	Income from Departments	375,626	445,929
3409	Other Charges		
MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	6,000	2,214
3502	Interest on Investments	30,000	1,492
3503-3509	Other	9,604	4,125
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	14,230	42,226
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes	2,100,260	750,000
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			823,578
		6,031,028	44,121,713

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, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City of Amherst 0
or Optional Reporting Year = 6/30/2012

A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	16,168,136	16,370,480
b. Investments	1030	1,791,286	1,826,889
c. Restricted Assets		8,369	
d. Taxes receivable	1080	3,568,769	4,990,312
e. Tax liens receivable	1110	684,156	1,181,077
f. Accounts receivable	1150	132,191	255,612
g. Due from other governments	1260	71,010	997
h. Due from other funds	1310	281,692	383,786
i. Other current assets	1400	232,055	245,645
j. Tax deeded property (subject to resale)	1670	10,923	10,923
		22,948,587	25,265,721
LIABILITIES			
a. Warrants and accounts payable	2020	294,721	906,443
b. Compensated absences payable	2030	256,707	256,707
c. Contracts payable	2050		
d. Due to other governments	2070	48,892	0
e. Due to school districts	2075		
f. Due to other funds	2080	285,056	289,398
g. Deferred revenue	2220	19,557,373	19,950,020
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	8,369	84,902
		20,451,118	21,487,470
FUND BALANCES			
a. Nonspendable Fund Balance	2440	232,055	245,645
b. Restricted Fund Balance	2450	25,395	14,231
c. Committed Fund Balance	2460	22,288	19,088
d. Assigned Fund Balance	2490	157,742	328,344
e. Unassigned Fund Balance	2530	2,059,989	3,170,943
		2,497,469	3,778,251
		22,948,587	25,265,721

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, special revenue, or capital project funds.

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

A. GENERAL FUND BALANCE SHEET RECONCILIATION

Total Revenues From Page 5	44,121,713	
Less Expenditures From Page 4	42,840,932	
Increase (decrease)	1280781	
Ending Fund Equity From Balance Sheet	3,778,251	These cells should be equal
Less Beginning Fund Equity From Balance Sheet	2,497,469	
Increase (decrease)	1280782	

B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075

	Amount
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	46,273
2. ADD: School district assessment for current year	30,783,977
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	30,810,250
4. SUBTRACT: Payments made to school district	< 30,810,250 >
(To balance sheet Acct # 2075, column c)	To B/S

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****

Reporting Year = 0 On FY Reporting Year = 6/30/2012

AMORTIZATION OF LONG-TERM DEBT (Including principal and capital project funds)									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Description	Original obligation	Purpose	Annual installment	Interest rate	Date of final payment	Bonds o/s at beginning of year	Bonds issued this year	Bonds retired this year	Bonds o/s at end of year
Tanker	\$ 291,567	Tanker	29,157	4.45	Jul-16	\$ 174,939	\$ -	\$ 29,157	\$ 145,782
Lindsbury Apple Orchard	400,000	Land	40,000	4.02	Mar-13	80,000	-	40,000	40,000
Joppa Hill	442,000	Land	45,000	4.02	Dec-12	85,000	-	45,000	40,000
Austin Road	300,000	Land	30,000	3.56	Oct-17	210,000	-	30,000	180,000
Spring Road	500,000	Road Reconstit	50,000	3.02	Aug-20	500,000	-	50,000	450,000
Road Bond - 2011	711,268	Road Reconstit	121,867	3.67	Jun-26	711,268	-	121,667	589,601
Babcock Lake Septic - Ph I	132,272	Sewer	13,227	4.45	Jul-16	79,367	-	13,227	66,140
Babcock Lake Septic - Ph II	179,500	Sewer	11,900	3.56	Sep-22	142,800	-	11,900	130,900
Babcock Lake Septic - Ph III	170,700	Sewer	11,380	3.17	Aug-25	170,700	-	11,380	159,320
Babcock Lake Septic - Ph IV	129,705	Sewer	8,647	0.91	Apr-26	129,705	-	8,647	121,058
Road Bond - 2012	750,000	Road Reconstit	200,000	2.95	Jun-24	750,000	-	200,000	550,000
TOTAL	\$ 4,009,012					\$ 3,033,779	\$ -	\$ 560,978	\$ 2,472,801

Remarks

