

# 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.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*R. Simpson*  
\_\_\_\_\_  
*Robert A. Day*  
\_\_\_\_\_  
*Debra M. Dearden*  
\_\_\_\_\_

### 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  
*Roberts & Greene, PLLC*

Regular Office Hours  
M-F 8:00-4:30

Email address  
lgreene@roberts-greene.com

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MAY 21 2012

NH DEPT OF REVENUE ADM  
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
<b>GENERAL GOVERNMENT TOTAL =</b> show detail below				
4130-4139	Executive	121,586		124,116
4140-4149	Election, Reg. & Vital Statistics	29,026		27,384
4150-4151	Financial Administration	64,661		49,089
4152	Property Assessment			
4153	Legal Expense	15,000		13,093
4155-4159	Personnel Administration	49,591		36,027
4191-4193	Planning & Zoning	20,900		10,457
4194	General Government Buildings	52,990		44,711
4195	Cemeteries	9,614		10,653
4196	Insurance	32,753		17,698
4197	Advertising & Regional Assoc.	3,202		3,221
4199	Other General Government	35,225		30,339
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	211,465		239,402
4215-4219	Ambulance	19,342		19,343
4220-4229	Fire	73,851	(500)	72,795
4240-4249	Building Inspection	5,480		3,491
4290-4298	Emergency Management			
4299	Other (Incl. Communications)			
<b>AIRPORT/AVIATION CENTER TOTAL =</b> show detail below				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b> show detail below				
4311	Administration			
4312	Highways & Streets	516,475		516,037
4313	Bridges			
4316	Street Lighting	4,800		4,921
4319	Other			
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration	107,911		95,524
4323	Solid Waste Collection			
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<b>Page Sub-Totals</b>		<b>1,373,872</b>	<b>(500)</b>	<b>1,318,301</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4220	Budget transfer

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>WATER DISTRIBUTION &amp; TREATMENT =</b>				
<b>show detail below</b>				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv.& Other			
<b>ELECTRIC =</b>				
<b>show detail below</b>				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
<b>HEALTH =</b>				
<b>show detail below</b>				
4411	Administration			
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	4,589		3,544
<b>WELFARE =</b>				
<b>show detail below</b>				
4441-4442	Administration & Direct Assist.	25,600		26,908
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION =</b>				
<b>show detail below</b>				
4520-4529	Parks & Recreation	12,200		12,706
4550-4559	Library	66,975		63,842
4583	Patriotic Purposes	1,100		664
4589	Other Culture & Recreation			
<b>CONSERVATION =</b>				
<b>show detail below</b>				
4611-4612	Admin.& Purch. of Nat. Resources	3,450		2,777
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
<b>DEBT SERVICE =</b>				
<b>show detail below</b>				
4711	Princ.- Long Term Bonds & Notes	65,000		65,000
4721	Interest-Long Term Bonds & Notes	32,864		32,864
4723	Int. on Tax Anticipation Notes	2,500		
4790-4799	Other Debt Service	7,035		
<i>Page Sub-Totals</i>		221,313	0	208,305

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

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	<b>CAPITAL OUTLAY</b> show detail below			
4901	Land			
4902	Machinery, Vehicles & Equipment	58,025		41,949
4903	Buildings			
4909	Improvements Other Than Bldgs.	4,000		4,211
	<b>OPERATING TRANSFERS OUT</b> show detail below			
4912	To Special Revenue Fund		500	500
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	30,000		30,000
4916	To Expend.Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	<i>92,025</i>	<i>500</i>	<i>76,660</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>1,687,210</i>	<i>0</i>	<i>1,603,266</i>
	<b>PAYMENTS TO OTHER GOVERNMENTS</b>			
4931	Taxes Assessed for County	171,789		171,789
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	1,767,030		1,767,030
4934	Taxes Assessed for State Educ.	350,920		350,920
4939	Payments to Other Governments			
	Less Proprietary Funds or Capital Project Funds			
		<b>3,976,949</b>	<b>0</b>	<b>3,893,005</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4912	Budget 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 Greenfield	
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
	<b>TAXES</b>		
3110	Property Taxes (commitment less overlay)	3,231,422	3,332,919
3120	Land Use Change Taxes - General Fund	18,000	21,495
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	3,800	3,804
3186	Payment in Lieu of Taxes	220,139	222,931
3187	Excavation Tax (\$.02 cents per cu yd)	95	
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	51,800	63,332
	Inventory Penalties		
	<b>LICENSES, PERMITS &amp; FEES</b>		
3210	Business Licenses & Permits	25	25
3220	Motor Vehicle Permit Fees	200,000	216,182
3230	Building Permits	8,000	9,129
3290	Other Licenses, Permits & Fees	5,000	5,283
3311-3319	From Federal Government	1,577	2,849
	<b>FROM STATE</b>		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	78,126	78,127
3353	Highway Block Grant	77,707	77,707
3354	Water Pollution Grant	2,433	0
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		1,111
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	4,000	1,120
3379	From Other Governments		
	<b>CHARGES FOR SERVICES</b>		
3401-3406	Income from Departments	17,000	44,843
3409	Other Charges		
	<b>MISCELLANEOUS REVENUES</b>		
3501	Sale of Municipal Property	3,000	3,550
3502	Interest on Investments	1,400	1,627
3503-3509	Other	2,000	(276)
	<b>INTERFUND OPERATING TRANSFERS IN</b>		
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	1,400	2,796
3917	Transfers from Conservation Fund		
	<b>OTHER FINANCING SOURCES</b>		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds or Capital Project Funds		
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>3,926,924</b>	<b>4,088,554</b>

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 Greenfield	2011
or Optional Reporting Year = n/a			
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	1,062,127	1,209,741
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	187,232	212,778
e. Tax liens receivable (See Section D, page 7)	1110	150,914	154,892
f. Accounts receivable	1150	37,340	
g. Due from other governments	1260		
h. Due from other funds	1310	38,665	38,340
i. Other current assets	1400		7,636
j. Tax deeded property (subject to resale)	1670	46,589	43,434
		1,522,867	1,666,821
<b>LIABILITIES AND FUND EQUITY</b>			
a. Warrants and accounts payable	2020	35,433	36,931
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	1,031,696	995,682
f. Due to other funds	2080		
g. Deferred revenue	2220		4,764
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	22,243	400
		1,089,372	1,037,777
<b>FUND BALANCE</b>			
a. Nonspendable Fund Balance	2440	46,589	43,434
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		8,714
e. Unassigned Fund Balance	2530	386,906	576,896
		433,495	629,044
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		1,522,867	1,666,821

\*Note: To be GASB 54 compliant, the 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	<b>RECONCILIATION</b> (to assist in balance sheet preparation)				
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>					
	Total Revenues From Page 5		4,088,554		
	Less Expenditures From Page 4		3,893,005		
	Increase (decrease)		195,549		
	Ending Fund Equity From Balance Sheet		629,044		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		433,495		
	Increase (decrease)		195,549		
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>					
			Amount		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			1,031,696	
	2. ADD: School district assessment for current year			2,117,950	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			3,149,646	
	4. SUBTRACT: Payments made to school district		<	2,153,964	>
				995,682	
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>					
			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)			-	
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>					

MS-5

**OPTIONAL RECONCILIATION** (to assist in balance sheet preparation)

<b>A. USE OF OVERLAY &amp; ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS</b>	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	45,415	106,000	151,415
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	1,256	4,008	(5,264)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	2,687	-	(2,687)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	20,254	14,746	35,000
6. Excess of estimate (Add to revenue on page 5)	21,218	87,246	108,464
<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>B. TAXES/LIENS RECEIVABLE WORKSHEET</b>	Acct. #1080	Acct. #1110	TOTAL
(From pgs 2-3 of tax collector's report) >	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	233,032	169,638	402,670
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 20,254	↓ 14,746	↓ 35,000
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	212,778	154,892	367,670

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

