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UFB-437,513

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11/2/12

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.

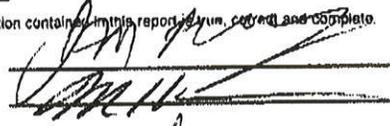
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

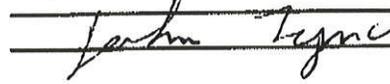
Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

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.





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)	Signature 
Street Address	Email Address
Regular Office Hours	Telephone
M-F 8:00-5:00	603-230-5090

FOR DRA USE ONLY
RECEIVED

OCT 31 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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

MS-5
Rev. 08/12

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL =				
<i>show detail below</i>				
4130-4139	Executive	41,319		35,933
4140-4149	Election, Reg. & Vital Statistics	46,146		43,925
4150-4151	Financial Administration	5,100		4,646
4152	Property Assessment	5,600		4,183
4153	Legal Expense	4,000		631
4155-4159	Personnel Administration	19,775		15,793
4191-4193	Planning & Zoning	2,000		1,085
4194	General Government Buildings	19,384		23,440
4195	Cemeteries	2,300		2,000
4196	Insurance	14,850		15,103
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY TOTAL =				
<i>show detail below</i>				
4210-4214	Police	67,000		75,753
4215-4219	Ambulance	20,065		20,065
4220-4229	Fire	49,062		38,050
4240-4249	Building Inspection			
4290-4298	Emergency Management	975		339
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL =				
<i>show detail below</i>				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
<i>show detail below</i>				
4311	Administration			
4312	Highways & Streets	276,795		280,648
4313	Bridges			
4316	Street Lighting	3,600		3,665
4319	Other	54,660		97,358
SANITATION TOTAL =				
<i>show detail below</i>				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	78,405		83,617
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		711,036	0	748,234

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
WATER DISTRIBUTION & TREATMENT =				
show detail below				
4331	Administration			
4332	Water Services			3,956
4335-4339	Water Treatment, Conserv. & Other			
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			
4415-4419	Health Agencies & Hosp. & Other	5,038		5,039
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	5,000		3,055
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	8,200		6,873
4550-4559	Library	25,000		25,000
4583	Patriotic Purposes	800		286
4589	Other Culture & Recreation	5,000		
CONSERVATION =				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	175		
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	500		
4790-4799	Other Debt Service			
Page Sub-Totals		49,713	0	44,209

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
CAPITAL OUTLAY show detail below				
4901	Land			7,800
4902	Machinery, Vehicles & Equipment			
4903	Buildings	8,000		15,574
4909	Improvements Other Than Bldgs.			30,118
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			50,817
4914	To Enterprise Fund			
	- Sewer			
	- Water	143,849		120,626
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	99,500		99,500
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>	251,349	0	324,435
	<i>Total Local Expenditure Sub-Totals</i>	1,012,098	0	1,114,878
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	260,846		260,846
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	983,320		983,320
4934	Taxes Assessed for State Educ.	240,113		240,113
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			171,443
TOTAL GENERAL FUND EXPENDITURES		2,496,377	0	2,427,714

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 fund

Town of Hill	
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
	TAXES		
3110	Property Taxes (commitment less overlay)	1,987,386	2,003,132
3120	Land Use Change Taxes - General Fund	4,000	5,000
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Yield Taxes	5,100	7,734
3186	Payment in Lieu of Taxes	2,253	2,253
3187	Excavation Tax (\$.02 cents per cu yd)	400	419
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	24,000	24,230
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	143,000	139,864
3230	Building Permits	200	245
3290	Other Licenses, Permits & Fees		5,396
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	48,662	48,662
3353	Highway Block Grant	53,197	53,197
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	2,296	2,296
3357	Flood Control Reimbursement	12,019	0
3359	Other (Including Railroad Tax)		
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	250	12,789
3409	Other Charges	4,500	9,245
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property		
3502	Interest on Investments	1,000	1,790
3503-3509	Other	4,000	21,801
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		40,940
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)	143,849	100,206
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		181,236
3916	From Trust & Fiduciary Funds	10,285	10,285
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	143,849	141,146
	TOTAL GENERAL FUND REVENUE	2,302,528	2,529,574

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		Town of Hill	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	598,322	701,273
b. Investments	1030	7,977	7,982
c. Restricted Assets			
d. Taxes receivable	1080	167,541	182,598
e. Tax liens receivable	1110	105,401	106,126
f. Accounts receivable	1150		
g. Due from other governments	1260		
h. Due from other funds	1310	38,877	39,092
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670	5,783	5,783
TOTAL ASSETS		923,901	1,042,854
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020		
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	578,053	594,362
e. Due to school districts	2075		
f. Due to other funds	2080		
g. Deferred revenue	2220	3,035	5,196
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	1,377	
TOTAL CURRENT LIABILITIES		582,465	599,558
Fund equity *			
a. Nonspendable Fund Balance	2440	5,783	5,783
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	335,653	437,513
TOTAL FUND EQUITY		341,436	443,296
3. TOTAL LIABILITIES AND FUND EQUITY		923,901	1,042,854

*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, 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	2,529,574	
Less Expenditures From Page 4	2,427,714	
Increase (decrease)	101,860	
Ending Fund Equity From Balance Sheet	443,296	These cells should be equal
Less Beginning Fund Equity From Balance Sheet	341,438	
Increase (decrease)	101,860	

B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075

Amount

1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	578,053
2. ADD: School district assessment for current year	1,484,279
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	2,062,332
4. SUBTRACT: Payments made to school district	< 1,467,970 >
(To balance sheet Acct # 2075, column c)	594,362

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****

