

2436682

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)
Christine Soucie
Regular Office Hours
8:00 am to 4:30 pm

Signature 
Email address
Csoucie@hooksett.org

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OCT 05 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			Transfers	Others	
4130-4139	Executive	348,365	(25,048)	6,900	309,424
4140-4149	Election, Reg. & Vital Statistics	20,333	3,500		23,111
4150-4151	Financial Administration	660,218	26,791		686,918
4152	Property Assessment	0			0
4153	Legal Expense	67,000	60,000		123,437
4155-4159	Personnel Administration	176,068	(4,291)		161,683
4191-4193	Planning & Zoning	206,474		650	193,088
4194	General Government Buildings	442,354			432,586
4195	Cemeteries	850			303
4196	Insurance	170,000			165,033
4197	Advertising & Regional Assoc.	22,407			10,363
4199	Other General Government	408,704			221,597
PUBLIC SAFETY TOTAL =					
show detail below					
4210-4214	Police	3,384,699		10,286	3,159,697
4215-4219	Ambulance	74,577			47,187
4220-4229	Fire	3,596,039		15,689	3,550,368
4240-4249	Building Inspection	158,748			149,885
4290-4298	Emergency Management	27,046			26,274
4299	Other (Incl. Communications)	0			0
AIRPORT/AVIATION CENTER TOTAL =					
show detail below					
4301-4309	Airport Operations	0			0
HIGHWAYS & STREETS TOTAL =					
show detail below					
4311	Administration	186,705			185,450
4312	Highways & Streets	1,288,274	(11,481)	36,805	1,423,486
4313	Bridges	0			0
4316	Street Lighting	60,000			59,168
4319	Other	0			0
SANITATION TOTAL =					
show detail below					
4321	Administration	182,856			177,935
4323	Solid Waste Collection	1,177,478	(35,000)		1,087,665
4324	Solid Waste Disposal	709,926			645,608
4325	Solid Waste Facility Clean-up	0			0
4326-4329	Sewage Coll. & Disposal & Other	0			0
Page Sub-Totals		13,369,121	14,471	70,330	12,840,266

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
Various	Amounts on the left side of the column 4 are budget transfer authorized by Council.
4130-4139	\$2,500 Donation from PSNH and \$4,400 from Prior Year Encumbrance for Recodification of Records
4191-4193	\$650 from Prior Year Encumbrance for Sewer TIF District Exit 10 & 11
4210-4214	\$436 Donations for Safety Center Day and \$9,850 JAG Grant
4220-4229	\$15,689 Training Grants and Donations
4312	\$36,805 Prior Year Encumbrance for Line Striping and Paving of Town Roads

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT = show detail below			Transfers Others	
4331	Administration	0		0
4332	Water Services	0		0
4335-4339	Water Treatment, Conserv.& Other	0		0
ELECTRIC = show detail below				
4351-4352	Admin. and Generation	0		0
4353	Purchase Costs	0		0
4354	Electric Equipment Maintenance	0		0
4359	Other Electric Costs	0		0
HEALTH = show detail below				
4411	Administration	2,400		690
4414	Pest Control	0		0
4415-4419	Health Agencies & Hosp. & Other	0		0
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	211,732	(26,000)	144,201
4444	Intergovernmental Welfare Pymts	8,952		19,619
4445-4449	Vendor Payments & Other	0		0
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	488,009	11,481	499,488
4550-4559	Library	529,757		525,600
4583	Patriotic Purposes	2,945		2,945
4589	Other Culture & Recreation	8,501		12,662
CONSERVATION = show detail below				
4611-4612	Admin.& Purch. of Nat. Resources	10,393	48	10,441
4619	Other Conservation	0		0
4631-4632	Redevelopment and Housing	0		0
4651-4659	Economic Development	1,500	8,260	8,767
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	370,000		370,000
4721	Interest-Long Term Bonds & Notes	18,113		18,113
4723	Int. on Tax Anticipation Notes	1		0
4790-4799	Other Debt Service	0		0
<i>Page Sub-Totals</i>		<i>1,652,303</i>	<i>(14,471) 8,260</i>	<i>1,612,525</i>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
Various	Amounts on the left side of the column 4 are budget transfer authorized by Council.
4651-4659	\$8,260 Prior Year Encumbrance for Economic Development Chapter of the Master Plan

1	2	3	4		5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below		Actual Expenditures
CAPITAL OUTLAY					
show detail below					
			Transfers	Others	
4901	Land	0			0
4902	Machinery, Vehicles & Equipment	0			0
4903	Buildings	0			0
4909	Improvements Other Than Bldgs.	0			0
OPERATING TRANSFERS OUT					
show detail below					
4912	To Special Revenue Fund	0			0
4913	To Capital Projects Fund	0			0
4914	To Enterprise Fund				
	- Sewer	1,952,077			1,952,077
	- Water				
	- Electric				
	- Airport				
4915	To Capital Reserve Fund	6,250			6,250
4916	To Expend. Trust Fund - not #4917	0			0
4917	To Health Maint. Trust Funds	0			0
4918	To Nonexpendable Trust Funds	0			0
4919	To Fiduciary Funds	0			0
	<i>Page Sub-Totals</i>	<i>1,958,327</i>	<i>0</i>		<i>1,958,327</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>16,979,751</i>	<i>0</i>	<i>78,590</i>	<i>16,411,118</i>
PAYMENTS TO OTHER GOVERNMENTS					
4931	Taxes Assessed for County				4,345,991
4932	Taxes Assessed for Village Dist.				0
4933	Taxes Assessed for Local Educ.				17,092,348
4934	Taxes Assessed for State Educ.				3,714,312
4939	Payments to Other Governments				
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	1,952,077			1,952,077
TOTAL GENERAL FUND EXPENDITURES		15,027,674		78,590	39,611,692

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
Various	Amounts on the left side of the column 4 are budget transfer authorized by Council.

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.

Town of Hooksett	
0	Reporting Year
2012	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)		34,352,040
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Yield Taxes	5,000	9,153
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)	7,500	7,444
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	250,000	288,632
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	0	
3220	Motor Vehicle Permit Fees	2,435,000	2,656,914
3230	Building Permits	40,000	52,887
3290	Other Licenses, Permits & Fees	12,725	14,055
3311-3319	From Federal Government		
	FROM STATE		
3351	Shared Revenues	0	
3352	Meals & Rooms Tax Distribution	600,904	600,904
3353	Highway Block Grant	283,795	280,559
3354	Water Pollution Grant	0	
3355	Housing & Community Development	0	
3356	State & Federal Forest Land Reimbursement	1,182	940
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	1,337	1,337
3379	From Other Governments	82,651	92,501
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	225,800	232,035
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	207,000	203,088
3502	Interest on Investments	20,000	17,248
3503-3509	Other	224,000	263,862
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	974,950	974,950
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)	1,952,077	1,952,077
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds	2,500	3,262
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	1,952,077	1,952,077
	TOTAL GENERAL FUND REVENUE	5,374,344	40,051,812

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 Hooksett		0
		or Optional Reporting Year = 2012		
A. ASSETS	Acct. #	Beginning of Year	End of year	
Current assets	(a)	(b)	(c)	
a. Cash and equivalents	1010	9,721,503	8,185,683	
b. Investments	1030	6,556,584	6,874,829	
c. Restricted Assets				
d. Taxes receivable	1080	3,078,104	4,911,247	
e. Tax liens receivable	1110	1,292,037	1,493,567	
f. Accounts receivable	1150	76,894	2,633	
g. Due from other governments	1260	6,000	4,905	
h. Due from other funds	1310	52,825	155,263	
i. Other current assets	1400	42,627	11,075	
j. Tax deeded property (subject to resale)	1670	140,806	129,026	
TOTAL ASSETS		20,967,380	21,768,228	
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year	
Current liabilities	(a)	(b)	(c)	
a. Warrants and accounts payable	2020	516,873	627,097	
b. Compensated absences payable	2030	381,305	384,029	
c. Contracts payable	2050	0	0	
d. Due to other governments	2070	13,216	11,354	
e. Due to school districts	2075	0	0	
f. Due to other funds	2080	153,847	152,211	
g. Deferred revenue	2220	17,639,898	17,891,177	
h. Notes payable - Current	2230	0	0	
i. Bonds payable - Current	2250	0	0	
j. Other payables	2270	0	0	
TOTAL CURRENT LIABILITIES		18,705,140	19,065,867	
Fund equity *				
a. Nonspendable Fund Balance	2440	183,433	140,101	
b. Restricted Fund Balance	2450			
c. Committed Fund Balance	2460		56,712	
d. Assigned Fund Balance	2490	57,050	68,866	
e. Unassigned Fund Balance	2530	2,021,758	2,436,682	
TOTAL FUND EQUITY		2,262,241	2,702,361	
3. TOTAL LIABILITIES AND FUND EQUITY		20,967,380	21,768,228	

*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	40,051,812		
	Less Expenditures From Page 4	39,611,692		
	Increase (decrease)	440,120		
	Ending Fund Equity From Balance Sheet	2,702,361		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	2,262,241		
	Increase (decrease)	440,120		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				
				Amount
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			-
	2. ADD: School district assessment for current year			20,806,660
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			20,806,660
	4. SUBTRACT: Payments made to school district			< 20,806,660 >
	(To balance sheet Acct # 2075, column c)			-
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)			-

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

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements <i>(Beginning of year)</i> *	50,000	20,000	70,000
2. SUBTRACT: Abatements made <i>(From pgs. 2-3 of tax collector's report)</i>	5,000	10,000	(15,000)
3. SUBTRACT: Discounts <i>(From pg. 2 of tax collector's report)</i>			-
4. SUBTRACT: Refunds <i>(Cash abatements - from treasurer or bookkeeper)</i>	5,000	2,000	(7,000)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** <i>(These amounts should be carried down to Section B, line2)</i>	25,000	3,000	28,000
6. Excess of estimate <i>(Add to revenue on page 5)</i>	15,000	5,000	20,000
<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 <i>(see your form from last year)</i>.</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>			
B. TAXES/LIENS RECEIVABLE WORKSHEET	Acct. #1080	Acct.#1110	
<i>(From pgs 2-3 of tax collector's report) ></i>	Taxes	Liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	1,000,000	550,000	1,550,000
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Section A above, line 5)</i>	↓ 25,000	↓ 3,000	↓ 28,000
3. Receivable, end of year <i>(To Balance Sheet Acct.#1080 and 1110, column c)</i>	975,000	547,000	1,522,000

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

