

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.

Joseph B. Moriarty

Joseph B. Moriarty

Joseph B. Moriarty

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)
Deborah M.F. Ahlstrom, Treasurer / Fiscal Clerk

Signature
Deborah M. F. Ahlstrom, Treasurer

Regular Office Hours
hours vary call 742-5131 x102

Email address
TreasMadbury@comcast.net

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APR 02 2012

REVENUE ADM
MUNICIPAL SERVICES

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

MS-5 Financial Report of the Budget - Town/City of **Madbury**
 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
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	48,000		44,454.04
4140-4149	Election, Reg. & Vital Statistics	750		597.54
4150-4151	Financial Administration	56,000		47,224.00
4152	Property Assessment	8,050		6,738.97
4153	Legal Expense	40,000		1,644.50
4155-4159	Personnel Administration	26,500		23,933.96
4191-4193	Planning & Zoning	14,650		13,958.50
4194	General Government Buildings	77,000		68,508.28
4195	Cemeteries	2,000		2,286.69
4196	Insurance	31,900		31,399.83
4197	Advertising & Regional Assoc.	0		-
4199	Other General Government	0	1,770.09	1,770.09
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	193,510		176,198.65
4215-4219	Ambulance	3,026		3,026.00
4220-4229	Fire	51,765		48,510.11
4240-4249	Building Inspection	20,500		16,579.96
4290-4298	Emergency Management	500		-
4299	Other (Incl. Communications)	25,500		21,780.00
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations	0		-
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration	0		-
4312	Highways & Streets	340,000	(1,000.00)	255,683.27
4313	Bridges	0		-
4316	Street Lighting	1,200		1,205.29
4319	Other	0	64,942.62	64,942.62
SANITATION TOTAL = show detail below				
4321	Administration	0		-
4323	Solid Waste Collection	1,200		877.80
4324	Solid Waste Disposal	95,800		90,230.43
4325	Solid Waste Facility Clean-up	0		-
4326-4329	Sewage Coll. & Disposal & Other	17,000		9,710.44

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4199	Grant Fund: utilized grant received from Comcast
4312	Transfer: Board of Selectmen authorized budget transfer to Library Acct#4550
4319	Grant Fund: utilized grant, private funds (and match in 4312) for Stabilization Project following flood
	<i>note that by rounding in the detail lines but not truncating the cents the subtotal was less than the individual line items for that reason the format shows cents</i>
	<i>the balance sheet on page 6 is effected by this problem and had to be forced (line A.c.) to not appear to have an internal addition problem</i>

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	0		-
4332	Water Services	0		-
4335-4339	Water Treatment, Conserv. & Other	7,000		-
ELECTRIC =				
show detail below				
4351-4352	Admin. and Generation	0		-
4353	Purchase Costs	0		-
4354	Electric Equipment Maintenance	0		-
4359	Other Electric Costs	0		-
HEALTH =				
show detail below				
4411	Administration	200		-
4414	Pest Control	20,200		17,310.00
4415-4419	Health Agencies & Hosp. & Other	500		500.00
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	15,000		3,030.22
4444	Intergovernmental Welfare Pymts	0		-
4445-4449	Vendor Payments & Other	1,000		1,000.00
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	9,800		4,598.40
4550-4559	Library	46,207	3,381.12	47,424.93
4583	Patriotic Purposes	550		450.00
4589	Other Culture & Recreation	20,584		20,584.00
CONSERVATION =				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	0		-
4619	Other Conservation	1,400		1,400.00
		0	5,350.00	5,350.00
4631-4632	Redevelopment and Housing	0		-
4651-4659	Economic Development	0		-
DEBT SERVICE =				
show detail below				
4711	Princ.- Long Term Bonds & Notes	0		-
4721	Interest-Long Term Bonds & Notes	0		-
4723	Int. on Tax Anticipation Notes	0		-
4790-4799	Other Debt Service	0		-

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4550	Transfer: Board of Selectmen authorized budget transfer from Highway Acct#4312 of \$1000
4550	Library NonLapsing Funds from fines utilized during the year \$239.06
4550	Library donations received during the year utilized during the year \$2,142.06
under 4619	50% of the LUCT turned over to Conservation Commission

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			
4902	Machinery, Vehicles & Equipment		25,001.80	25,001.80
4903	Buildings		2,925.81	2,925.81
4909	Improvements Other Than Bldgs.		5,734.00	5,734.00
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	146,000		146,000.00
4916	To Expend. Trust Fund - not #4917	2,000		2,000.00
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
Total Local Expenditure Sub-Total		1,325,292	102,755.44	1,214,570.13
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County		566,234.00	566,234.00
4932	Taxes Assessed for Village Dist.			-
4933	Taxes Assessed for Local Educ.		3,800,216.00	3,800,216.00
4934	Taxes Assessed for State Educ.		520,742.00	520,742.00
4939	Payments to Other Governments			-
Less Proprietary Funds or Capital Project Funds			102,755.44	102,755.44
		1,325,292	4,892,542.00	5,999,006.69

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	Capital Prj Fund: approved agents utilized Capital Reserve Funds held by Trustees of Trust Funds - cruiser
4903	Capital Prj Fund: approved agents utilized Capital Reserve Funds held by Trustees of Trust Funds - safety complex
4909	Capital Prj Fund: approved agents utilized Expendable Trust Fund held by Trustees of Trust Funds - cemetery sprinkler
4931,4933,4934	per tax rate setting papers
*	includes use of capital reserve, grant & private funds and Library nonlapsing separate funding (required to balance properly)

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.

Financial Report of the Budget - Town/City of

Madbury	
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)	5,595,081	5,559,278.00
3120	Land Use Change Taxes - General Fund	4,500	5,350.00
3121	Land Use Change Taxes - Conservation Fund	0	5,350.00
3180	Resident Taxes	0	-
3185	Timber Taxes	3,142	4,463.18
3186	Payment in Lieu of Taxes	0	-
3187	Excavation Tax (\$.02 cents per cu yd)	1,800	1,800.84
3189	Other Taxes	0	-
3190	Interest & Penalties on Delinquent Taxes	51,000	53,667.59
	Inventory Penalties - Inspection Fees	0	2,700.00
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	2,140	2,140.00
3220	Motor Vehicle Permit Fees	254,924	285,879.67
3230	Building Permits	16,516	18,741.54
3290	Other Licenses, Permits & Fees	2,600	3,814.00
3311-3319	From Federal Government	0	53,377.50
	FROM STATE		
3351	Shared Revenues	0	-
3352	Meals & Rooms Tax Distribution	79,109	79,108.66
3353	Highway Block Grant	54,241	54,240.52
3354	Water Pollution Grant	0	-
3355	Housing & Community Development	0	-
3356	State & Federal Forest Land Reimbursement	0	-
3357	Flood Control Reimbursement	0	-
3359	Other (including Railroad Tax)	488	737.79
3379	From Other Governments	0	-
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	3,755	6,355.53
3409	Other Charges	35,640	36,730.00
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property -Rental	0	2,479.76
3502	Interest on Investments	4,271	4,531.05
3503-3509	Other	2,998	18,193.12
	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		27,928.60
3916	From Trust & Fiduciary Funds		5,734.00
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES	100,000	
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds or Capital Project Funds		105,233.26
		6,212,205	6,127,368.09

* note on page 4

General Fund Balance Sheet for Town/City of

Madbury

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	59,728	90,677
b. Investments	1030	2,133,752	2,421,779
c. Restricted Assets		(1)	1
d. Taxes receivable	1080	226,879	245,460
e. Tax liens receivable	1110	293,623	244,483
f. Accounts receivable	1150	3,925	1,805
g. Due from other governments	1260	2,130	0
h. Due from other funds	1310	0	0
i. Other current assets	1400	0	1,386
j. Tax deeded property (subject to resale)	1670	0	0
		2,720,036	3,005,591
LIABILITIES			
a. Warrants and accounts payable	2020	43,029	53,774
b. Compensated absences payable	2030	0	0
c. Contracts payable	2050	72,023	58,692
d. Due to other governments	2070	562	586
e. Due to school districts	2075	1,884,814	2,055,761
f. Due to other funds	2080	25,179	26,409
g. Deferred revenue	2220	0	0
h. Notes payable - Current	2230	0	0
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	28,500	16,078
		2,054,107	2,211,300
FUND BALANCES			
a. Nonspendable Fund Balance	2440	0	0
b. Restricted Fund Balance	2450	0	0
c. Committed Fund Balance	2460	0	0
d. Assigned Fund Balance	2490	0	0
e. Unassigned Fund Balance	2530	665,929	794,291
		665,929	794,291
		2,720,036	3,005,591

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	6,127,368		
	Less Expenditures From Page 4	5,999,007		
	Increase (decrease)	128361		
	Ending Fund Equity From Balance Sheet	794,291		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	665,929		
	Increase (decrease)	128361		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				
				Amount
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			1,884,814
	2. ADD: School district assessment for current year			4,320,958
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			6,205,772
	4. SUBTRACT: Payments made to school district			< 4,150,010 >
	(To balance sheet Acct # 2075, column c)			2,055,761
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 of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	22,971	25,543	48,514
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	3,490	-	(3,490)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	1,760	2,859	(4,618)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	23,826	-	23,826
6. Excess of estimate (Add to revenue on page 5)	(6,104)	22,684	16,580
<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. TAXES/LIENS RECEIVABLE WORKSHEET	Acct. #1080	Acct. #1110	TOTALS
(From pgs 2-3 of tax collector's report) >	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	269,286	244,483	513,769
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 23,826	↓ -	↓ 23,826
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	245,460	244,483	489,943

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

