

MS-5

FY PDF 10/12/12

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.

Colleen S. [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) Podzik & Sanderson, PA	Signature <i>[Signature]</i>
Preparer Office Hours M-F, 9-5am	Email address Goelby@podzik.com

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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

MS-5

Financial Report of the Budget - Town/City of **Town of Bow**
 Reporting Year = **n/a** OP FY Reporting Year = **2012**

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	GENERAL GOVERNMENT			
4130-4139	Executive	277,250		278,796
4140-4149	Election, Reg. & Vital Statistics	191,241		180,108
4150-4151	Financial Administration	403,572		396,400
4152	Property Assessment	0		
4153	Legal Expense	0		
4155-4159	Personnel Administration	0		
4191-4193	Planning & Zoning	252,812		232,310
4194	General Government Buildings	120,124		142,136
4195	Cemeteries	12,117		19,387
4196	Insurance	49,000		49,722
4197	Advertising & Regional Assoc.	0		
4199	Other General Government	5,400		839
	GENERAL GOVERNMENT TOTAL			
4210-4214	Police	1,821,709		1,786,977
4215-4219	Ambulance	0		
4220-4229	Fire	1,070,941		1,120,088
4240-4249	Building Inspection	157,130		138,740
4290-4298	Emergency Management	13,156		12,546
4299	Other (Incl. Communications)	0		
	EMERGENCY SERVICES TOTAL			
4301-4309	Airport Operations			
	HIGHWAYS & STREETS TOTAL			
4311	Administration			
4312	Highways & Streets	1,620,501		1,381,816
4313	Bridges			
4316	Street Lighting	23,000		29,267
4319	Other			
	INDUSTRIAL			
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	729,499		680,846
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
	INDUSTRIAL TOTAL			

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 TREATMENT				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
WATER SUPPLY				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
WASTE				
4411	Administration	0		3,850
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other			
WELFARE				
Show Detail Below				
4441-4442	Administration & Direct Assist.	11,314		6,542
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION				
4520-4529	Parks & Recreation	468,551		423,710
4550-4559	Library	473,577		455,763
4583	Patriotic Purposes			
4589	Other Culture & Recreation			793
CONSERVATION				
Show Detail Below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE				
Show Detail Below				
4711	Princ.- Long Term Bonds & Notes	220,000		220,000
4721	Interest-Long Term Bonds & Notes	338,588		322,933
4723	Int. on Tax Anticipation Notes	1		
4790-4799	Other Debt Service			
Page Sub Totals:		1,512,031	0	943,267

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
4901	Land			
4902	Machinery, Vehicles & Equipment	177,000		269,326
4903	Buildings	117,500		103,680
4909	Improvements Other Than Bldgs.	509,000		566,195
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			5,122,391
4914	To Enterprise Fund			
	- Sewer	71,160		115,754
	- Water	113,000		90,170
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	508,000		508,000
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	TOTAL EXPENDITURES	1,405,660		7,077,310
4931	Taxes Assessed for County			3,237,785
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			16,108,390
4934	Taxes Assessed for State Educ.			2,257,220
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	184,160		5,328,315
	TOTAL GENERAL FUND EXPENDITURES	31,174,378	0	30,934,165

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.

Town of Bow	
n/a	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)		27,541,644
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	8,000	5,744
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)		3,184
3189	Other Taxes	20	
3190	Interest & Penalties on Delinquent Taxes	162,000	175,249
	Inventory Penalties	2,000	
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	1,390,000	1,557,319
3230	Building Permits	80,000	72,154
3290	Other Licenses, Permits & Fees	10,565	42,353
3311-3319	From Federal Government		125,000
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	335,855	335,855
3353	Highway Block Grant	224,807	217,037
3354	Water Pollution Grant	10,514	10,514
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	157	137
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	1,505	7,235
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3408	Income from Departments	657,260	616,858
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	61,000	42,648
3502	Interest on Investments	50,000	39,748
3503-3509	Other	4,327	23,170
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		10,225,000
3914	From Enterprise Funds		
	Sewer - (Offset)	71,160	145,775
	Water - (Offset)	113,000	0
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	184,500	279,632
3916	From Trust & Fiduciary Funds	1,900	2,224
3917	Transfers from Conservation Fund	35,000	26,350
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds		184,160	10,370,775
		30,714,378	31,124,055

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.

MS-5	RECONCILIATION <i>(to assist in balance sheet preparation)</i>			
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GENERAL FUND EXCHANGE SHEET RECONCILIATION				
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	31,124,055		
Total Revenues From Page 5	30,934,165		
Less Expenditures From Page 4	189,890		
Increase (decrease)			
Ending Fund Equity From Balance Sheet	3,791,429		These cells should be equal
Less Beginning Fund Equity From Balance Sheet	3,601,539		
Increase (decrease)	189,890		

B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075	Amount
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1. School district liability at beg. of year <i>(From balance sheet Acct # 2075, column b)</i>	-
2. ADD: School district assessment for current year	18,365,610
3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>	18,365,610
4. SUBTRACT: Payments made to school district	< 18,365,610 >
<i>(To balance sheet Acct # 2075, column c)</i>	-

C. RECONCILIATION OF TAX ANTICIPATION NOTES	Amount
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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 <i>(Lines 1 + 2 - 3)</i> <i>(To balance sheet in Acct # 2230, column c)</i>	-

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

