

UFB- 1,144,787

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MS-5

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here > **TOWN OF BROOKLINE**

Enter Calendar Reporting Year Here > **2011**

(January 1 to December 31)

Enter Optional Reporting Year Here > **n/a**

(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS? **NO**

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.

<i>Clarence L. Farwell</i>	Clarence L. Farwell	<i>John Carr</i>	John Carr
<i>Darrell Philpot</i>	Darrell Philpot		
<i>Jack Flanagan</i>	Jack Flanagan		
<i>Harl Dowling</i>	Harl Dowling		

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)

MICHAEL J. CAMPO

Signature

Regular Office Hours

MONDAY - FRIDAY 8:00 AM - 4:30 PM

Email address

MCAMPO@PLOZIK.COM

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RECEIVED

SEP 25 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. 01/12

Financial Report of the Budget - Town/City of TOWN OF BROOKLINE

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				
4130-4139	Executive	144,950	-	141,308
4140-4149	Election, Reg. & Vital Statistics	2,860	-	2,905
4150-4151	Financial Administration	124,125	-	119,344
4152	Property Assessment	27,058	-	31,483
4153	Legal Expense	20,000	-	49,983
4155-4159	Personnel Administration	368,401	-	403,933
4191-4193	Planning & Zoning	85,600	-	81,243
4194	General Government Buildings	129,936	-	113,668
4195	Cemeteries	16,000	-	16,000
4196	Insurance	79,080	-	75,871
4197	Advertising & Regional Assoc.	3,930	-	3,930
4199	Other General Government	4,480	-	438
PUBLIC SAFETY TOTAL				
4210-4214	Police	671,423	-	629,985
4215-4219	Ambulance	151,640	-	150,932
4220-4229	Fire	292,391	-	284,077
4240-4249	Building Inspection	31,936	-	24,617
4290-4298	Emergency Management	18,227	-	17,548
4299	Other (incl. Communications)	109,280	-	108,158
AIRPORT/AVIATION CENTER TOTAL				
4301-4309	Airport Operations	-	-	-
HIGHWAYS & STREETS TOTAL				
4311	Administration	-	-	-
4312	Highways & Streets	698,651	-	616,537
4313	Bridges	-	-	-
4316	Street Lighting	10,000	-	10,005
4319	Other	-	-	-
SANITATION TOTAL				
4321	Administration	-	-	-
4323	Solid Waste Collection	-	-	-
4324	Solid Waste Disposal	242,635	-	232,673
4325	Solid Waste Facility Clean-up	-	-	-
4326-4329	Sewage Coll. & Disposal & Other	-	-	-
Page Sub Totals		4,232,807		3,719,738

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	-	-	-
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	5,697	-	-
4415-4419	Health Agencies & Hosp. & Other	20,995	-	20,995
WELFARE show detail below				
4441-4442	Administration & Direct Assist.	25,950	-	19,805
4444	Intergovernmental Welfare Pymts	-	-	-
4445-4449	Vendor Payments & Other	-	-	-
CULTURE & RECREATION show detail below				
4520-4529	Parks & Recreation	24,480	-	25,040
4550-4559	Library	202,112	-	202,112
4583	Patriotic Purposes	5,650	-	5,650
4589	Other Culture & Recreation	-	-	-
CONSERVATION show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	6,917	-	-
4619	Other Conservation	10,675	-	-
4631-4632	Redevelopment and Housing	-	-	-
4651-4659	Economic Development	-	-	-
DEBT SERVICE show detail below				
4711	Princ.- Long Term Bonds & Notes	230,000	-	230,000
4721	Interest-Long Term Bonds & Notes	79,787	-	79,787
4723	Int. on Tax Anticipation Notes	-	-	-
4790-4799	Other Debt Service	-	-	-
Page Sub-Totals		612,263		543,167

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				
From Total Below				
4901	Land	-	-	84,638
4902	Machinery, Vehicles & Equipment	-	-	-
4903	Buildings	-	-	-
4909	Improvements Other Than Bldgs.	-	-	15,094
OPERATING TRANSFERS/OUT				
From Total Below				
4912	To Special Revenue Fund	-	-	-
4913	To Capital Projects Fund	-	-	-
4914	To Enterprise Fund	-	-	-
	- Sewer	-	-	-
	- Water	-	-	-
	- Electric	-	-	-
	- Airport	-	-	-
4915	To Capital Reserve Fund	-	-	-
4916	To Expend. Trust Fund - not #4917	1,540	-	1,540
4917	To Health Maint. Trust Funds	-	-	-
4918	To Nonexpendable Trust Funds	-	-	-
4919	To Fiduciary Funds	-	-	-
	Total Voted Appropriations	1,540		1,540
	Total Other Expenditures/Transfers			101,272
	Total Prop. Expenditures/Transfers	1,540		102,812
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	550,463	-	550,463
4932	Taxes Assessed for Village Dist.	-	-	-
4933	Taxes Assessed for Local Educ.	9,982,154	-	9,982,154
4934	Taxes Assessed for State Educ.	1,210,497	-	1,210,497
4939	Payments to Other Governments	-	-	-
	Less Proprietary Funds or Capital Project Funds			
		15,889,518		16,542,513

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

			TOWN OF BROOKLINE	
			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)	14,043,490	14,039,591	
3120	Land Use Change Taxes - General Fund	-	-	
3121	Land Use Change Taxes - Conservation Fund	-	-	
3180	Resident Taxes	-	-	
3185	Timber Taxes	5,500	6,420	
3188	Payment in Lieu of Taxes	-	-	
3187	Excavation Tax (\$.02 cents per cu yd)	-	-	
3189	Other Taxes	-	-	
3190	Interest & Penalties on Delinquent Taxes	35,000	74,867	
	Inventory Penalties	-	-	
LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits	-	-	
3220	Motor Vehicle Permit Fees	740,000	770,046	
3230	Building Permits	-	15,103	
3290	Other Licenses, Permits & Fees	-	30,287	
3311-3319	From Federal Government	-	36,462	
FROM STATE				
3351	Shared Revenues	-	-	
3352	Meals & Rooms Tax Distribution	222,951	222,951	
3353	Highway Block Grant	142,228	142,228	
3354	Water Pollution Grant	-	-	
3355	Housing & Community Development	-	-	
3358	State & Federal Forest Land Reimbursement	-	-	
3357	Flood Control Reimbursement	-	-	
3359	Other (Including Railroad Tax)	9,203	46,067	
3379	From Other Governments	-	-	
CHARGES FOR SERVICES				
3401-3406	Income from Departments	191,000	189,332	
3409	Other Charges	-	-	
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property	-	15,000	
3502	Interest on Investments	3,000	3,372	
3503-3509	Other	17,876	30,004	
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	100,000	100,939	
3916	From Trust & Fiduciary Funds	-	-	
3917	Transfers from Conservation Fund	-	-	
OTHER FINANCING SOURCES				
3934	Proceeds from Long Term Bonds & Notes	-	-	
Less Proprietary Funds or Capital Project Funds				
		15,510,048	15,722,669	

General Fund Balance Sheet for Town/City of

TOWN OF BROOKLINE

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	2,543,568	4,350,759
b. Investments	1030	2,545,497	19,615
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	543,978	527,505
e. Tax liens receivable (See Section D, page 7)	1110	197,414	257,860
f. Accounts receivable	1150		
g. Due from other governments	1260		36,462
h. Due from other funds	1310	927	6,446
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		5,831,384	5,198,647
LIABILITIES			
a. Warrants and accounts payable	2020		
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	4,541,950	3,742,651
f. Due to other funds	2080		
g. Deferred revenue	2220	49,037	35,443
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		4,590,987	3,778,094
FUND BALANCES			
a. Nonspendable Fund Balance	2440	-	-
b. Restricted Fund Balance	2450	-	-
c. Committed Fund Balance	2460	-	3,651
d. Assigned Fund Balance	2490	625,049	272,115
e. Unassigned Fund Balance	2530	615,348	1,144,787
		1,240,397	1,420,553
		5,831,384	5,198,647

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MS-5	RECONCILIATION (to assist in balance sheet preparation)					
A. GENERAL FUND BALANCE SHEET RECONCILIATION						
	Total Revenues From Page 5		15,722,869			
	Less Expenditures From Page 4		15,542,513			
	Increase (decrease)		180,156			
	Ending Fund Equity From Balance Sheet		1,420,553			
	Less Beginning Fund Equity From Balance Sheet		1,240,397			
	Increase (decrease)		180,156			
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT # 2075						
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		4,541,950			✓
	2. ADD: School district assessment for current year		11,192,651			✓
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		15,734,601			
	4. SUBTRACT: Payments made to school district		< 11,991,950 >			
	(To balance sheet Acct # 2075, column c)		To B/S 3,742,651			-
C. RECONCILIATION OF TAX ANTICIPATION NOTES						
	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-6

OPTIONAL RECONCILIATION (to assist in balance sheet preparation)

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of this report	Prev. Year	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	58,170	37,525	95,695
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report) = MS-61	10,807	-	(10,807)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)	-	-	-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	19,478	9,522	29,000
6. Excess of estimate (Add to revenue on page 5)	27,885	28,003	55,888

*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).

**The amount in column c will go into line 1(b) for next year's worksheet.

B. TAXES/DUENS RECEIVABLE WORKSHEET (From pgs. 2-3 of tax collector's report)	Acct. #1080	Acct. #1110	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year = MS-61	546,983	267,382	814,365
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	19,478	9,522	29,000
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c) TO B/S	527,505	257,860	785,365

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

MS-5 Financial Report of the Budget TOWN OF BROOKLINE

Reporting Year = 2011 Op FY Reporting Year = n/a

AMORTIZATION OF LONG TERM DEBT (including proprietary and capital project funds)									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Description	Original obligation	Purpose	Annual installment	Interest rate	Date of final payment	Bonds o/s at beginning of year	Bonds issued this year	Bonds retired this year	Bonds o/s at end of year
Land Purchase	145,000	General	Variable	Variable	2011	10,000	-	10,000	-
Land Purchase	556,500	General	Variable	Variable	2013	105,000	-	55,000	50,000
Ambulance Facility/Land	1,915,000	General	Variable	Variable	2023	1,010,000	-	125,000	885,000
Land Purchase	492,842	General	Variable	Variable	2026	390,000	-	25,000	365,000
Land Purchase	291,900	General	Variable	Variable	2027	250,000	-	15,000	235,000
TOTAL →						\$ 1,765,000	\$ -	\$ 230,000	\$ 1,535,000

Remarks