

PDF 10/5/12

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Town of Hampton

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?

YES 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.

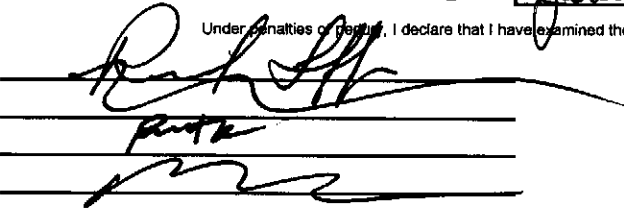
State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

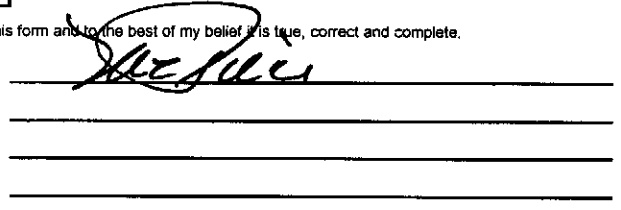
Return Completed Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed: July 30, 2012

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.





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)
Gregory Colby, CPA

Signature 

Regular Office Hours
Monday through Friday, 8am - 5pm

Email address
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FOR DRA USE ONLY

RECEIVED

AUG 15 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
4130-4139	Executive	166,339		182,385
4140-4149	Election, Reg. & Vital Statistics	223,702		195,488
4150-4151	Financial Administration	825,691		882,051
4152	Property Assessment			0
4153	Legal Expense	321,174		261,649
4155-4159	Personnel Administration	1,985,222		2,025,643
4191-4193	Planning & Zoning	117,093		105,747
4194	General Government Buildings	114,058		110,370
4195	Cemeteries	114,515		108,570
4196	Insurance	3,435,642		3,403,877
4197	Advertising & Regional Assoc.			0
4199	Other General Government	176,864		59,618
4210-4214	Police	3,610,948		3,609,645
4215-4219	Ambulance			0
4220-4229	Fire	2,914,157		2,935,314
4240-4249	Building Inspection	178,430		171,313
4290-4298	Emergency Management	1,000		876
4299	Other (Incl. Communications)	433,010		404,222
4301-4309	Airport Operations			
4311	Administration	1,075,194		1,361,895
4312	Highways & Streets	631,631		573,796
4313	Bridges			0
4316	Street Lighting	214,000		217,949
4319	Other			0
4321	Administration	1,604,904		1,272,929
4323	Solid Waste Collection	2,014,666		1,033,963
4324	Solid Waste Disposal	989,406		744,896
4325	Solid Waste Facility Clean-up			0
4326-4329	Sewage Coll. & Disposal & Other	208,000		133,654

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
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
4411	Administration			0
4414	Pest Control	156,640		112,814
4415-4419	Health Agencies & Hosp. & Other	178,151		178,151
4441-4442	Administration & Direct Assist.	103,000		42,686
4444	Intergovernmental Welfare Pymts			0
4445-4449	Vendor Payments & Other			0
4520-4529	Parks & Recreation	195,481		222,550
4550-4559	Library	838,852		838,852
4583	Patriotic Purposes	1,650		1,770
4589	Other Culture & Recreation	23,500		3,371
4611-4612	Admin. & Purch. of Nat. Resources	271,073		0
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
4711	Princ. - Long Term Bonds & Notes	2,236,941		2,285,302
4721	Interest-Long Term Bonds & Notes	801,333		806,119
4723	Int. on Tax Anticipation Notes	10,000		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)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
CAPITAL OUTLAY <i>show detail below</i>				
4901	Land	0		0
4902	Machinery, Vehicles & Equipment	1,385,000		1,706,389
4903	Buildings	0		0
4909	Improvements Other Than Bldgs.	70,000		506,759
OPERATING TRANSFERS OUT <i>show detail below</i>				
4912	To Special Revenue Fund	0		27,793
4913	To Capital Projects Fund			41,022
4914	To Enterprise Fund			0
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	600,000		600,000
4916	To Expend.Trust Fund - not #4917	17,550		17,550
4917	To Health Maint. Trust Funds			0
4918	To Nonexpendable Trust Funds			0
4919	To Fiduciary Funds			0
	<i>Page Sub-Totals</i>	<i>2,072,550</i>	<i>0</i>	<i>2,890,533</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>28,244,817</i>	<i>0</i>	<i>27,788,976</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			2,913,678
4932	Taxes Assessed for Village Dist.			382,752
4933	Taxes Assessed for Local Educ.			19,513,919
4934	Taxes Assessed for State Educ.			6,635,508
4939	Payments to Other Governments			0
	Less Proprietary Funds or Capital Project Funds	1,385,000		41,022
		26,859,817	0	56,591,813

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 these 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.

			Town/City Name	
			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)	18,582,296	48,203,153	
3120	Land Use Change Taxes - General Fund		0	
3121	Land Use Change Taxes - Conservation Fund		0	
3180	Resident Taxes			
3185	Timber Taxes		189	
3186	Payment in Lieu of Taxes		0	
3187	Excavation Tax (\$.02 cents per cu yd)		0	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	377,634	365,225	
	Inventory Penalties			
LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits	4,114	4,330	
3220	Motor Vehicle Permit Fees	2,515,412	2,486,873	
3230	Building Permits	146,910	150,377	
3290	Other Licenses, Permits & Fees	37,388	42,626	
3311-3319	From Federal Government	11,254	406,725	
FROM STATE				
3351	Shared Revenues		0	
3352	Meals & Rooms Tax Distribution	668,986	668,986	
3353	Highway Block Grant	313,360	313,360	
3354	Water Pollution Grant	108,270	108,270	
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement		0	
3357	Flood Control Reimbursement		0	
3359	Other (Including Railroad Tax)	63,592	119,981	
3379	From Other Governments			
CHARGES FOR SERVICES				
3401-3406	Income from Departments	824,840	932,059	
3409	Other Charges	0		
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property	17,575	17,971	
3502	Interest on Investments		0	
3503-3509	Other	429,955	444,042	
INTERFUND OPERATING TRANSFERS IN				
3912	From Special Revenue Funds	255,000	187,044	
3913	From Capital Projects Funds		0	
3914	From Enterprise Funds		0	
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds		408,002	
3916	From Trust & Fiduciary Funds	610,931	613,532	
3917	Transfers from Conservation Fund		0	
OTHER FINANCING SOURCES				
3934	Proceeds from Long Term Bonds & Notes	2,677,300	1,292,300	
Less Proprietary Funds or Capital Project Funds		1,385,000		
		26,259,817	56,765,045	

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 or capital project funds.

General Fund Balance Sheet for Town/City of **Town of Hampton** **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	15,270,181	14,920,106
b. Investments	1030		0
c. Restricted Assets			
d. Taxes receivable(See Section D, page 7)	1080	2,754,266	2,734,473
e. Tax liens receivable(See Section D, page 7)	1110	916,025	980,120
f. Accounts receivable	1150	30,174	43,053
g. Due from other governments	1260	1,069	0
h. Due from other funds	1310	205,967	487,620
i. Other current assets	1400	119,565	115,247
j. Tax deeded property (subject to resale)	1670		709
		19,297,247	19,281,328
LIABILITIES			
a. Warrants and accounts payable	2020	340,699	352,435
b. Compensated absences payable	2030		0
c. Contracts payable	2050		0
d. Due to other governments	2070	1,892	1,939
e. Due to school districts	2075	12,474,237	12,307,077
f. Due to other funds	2080	65,461	49,128
g. Deferred revenue	2220	23,361	47,868
h. Notes payable - Current	2230		0
i. Bonds payable - Current	2250		0
j. Other payables	2270	130,390	88,442
		13,036,040	12,846,889
FUND BALANCES			
a. Nonspendable Fund Balance	2440	0	115,956
b. Restricted Fund Balance	2450		0
c. Committed Fund Balance	2460		310,000
d. Assigned Fund Balance	2490	1,552,198	941,194
e. Unassigned Fund Balance	2530	4,709,009	5,067,289
		6,261,207	6,434,439
		19,297,247	19,281,328

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	56,765,045		
	Less Expenditures From Page 4	56,591,813		
	Increase (decrease)	173232		
	Ending Fund Equity From Balance Sheet	6,434,439		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	6,261,207		
	Increase (decrease)	173232		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				
				Amount
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			12,474,237
	2. ADD: School district assessment for current year			26,149,427
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			38,623,664
	4. SUBTRACT: Payments made to school district			< 26,316,587 >
	(To balance sheet Acct # 2075, column c)			12,307,077
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				

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

(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
WWTP Upgrade	\$ 4,750,000	S	\$ 237,500	3.69%	2024	\$ 3,325,000	\$	\$ 237,500	\$ 3,087,500
Wastewater Treatment Plant	1,398,340	G	69,658	5.10%	2019	617,922		66,658	549,264
Police Facility	6,323,000	G	631,000	4.75%	2012	1,263,000		632,000	631,000
Beach Infrastructure	6,000,000	G	300,000	3.85%	2024	4,200,000		300,000	3,900,000
Hurd Farm Essement	2,005,000	G	Var.	3.87%	2025	1,490,692		102,821	1,388,071
Beach Infrastructure	725,000	G	Var.	4.07%	2025	539,105		17,179	501,926
SRF	4,305,000	G	Var.	3.42%	2019	2,310,000		396,000	1,920,000
Beach Infrastructure	4,582,257	G	229,113	3.49%	2024	3,335,608		229,113	3,436,695
Kings Highway	1,731,411	G	66,571	3.5%	2026	1,365,126		66,569	1,298,559
Kings Highway	469,000	G	Var.	2.85%	2027	339,300		16,408	406,960
Beach Infrastructure	692,000	G	Var.	4.62%	2027	525,600		33,600	610,894
WWTP Upgrade	1,380,251	S	69,013	3.5%	2026	1,173,212		69,072	1,104,200
Recycling Equipment	1,292,300	G	Var.	2.50%	2016	1,292,300		59,369	1,232,907
TOTAL	\$ 35,652,559					\$ 21,027,982		\$	\$ 20,067,976

Remarks