

7 320,574

PDF 10/24/12

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

GOVERNING BODY (SELECTMEN)

Date Signed:

Richard McDermott
Maryann Kasprzak
Charles P. Graham

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.

Richard McDermott
Maryann Kasprzak
Charles P. Graham

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 A. Colby

Signature *Gregory Colby*

Regular Office Hours
Monday thru Friday 8 am to 5 pm

Email address
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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				
4130-4139	Executive	119,100		122,528
4140-4149	Election, Reg. & Vital Statistics	64,100		54,825
4150-4151	Financial Administration	104,100		92,433
4152	Property Assessment			
4153	Legal Expense	20,000		4,267
4155-4159	Personnel Administration	276,900		278,828
4191-4193	Planning & Zoning	31,400		31,874
4194	General Government Buildings	40,300		45,771
4195	Cemeteries	5,800		6,259
4196	Insurance	27,400		26,849
4197	Advertising & Regional Assoc.			
4199	Other General Government	2,000		7,564
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	398,600		387,271
4215-4219	Ambulance	50,000		61,066
4220-4229	Fire	177,600		165,651
4240-4249	Building Inspection	53,000		50,961
4290-4298	Emergency Management	5,200		5,068
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration			
4312	Highways & Streets	206,900		210,483
4313	Bridges			
4316	Street Lighting	3,500		3,546
4319	Other			
SANITATION TOTAL =				
show detail below				
4321	Administration			
4323	Solid Waste Collection	127,500		120,404
4324	Solid Waste Disposal	67,300		70,952
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		1,780,700	0	1,746,600

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	11,600		9,883
4414	Pest Control	29,800		2,967
4415-4419	Health Agencies & Hosp. & Other	24,300		25,100
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	7,800		2,595
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	15,000		15,876
4550-4559	Library	156,700		156,700
4583	Patriotic Purposes	500		344
4589	Other Culture & Recreation	1,000		
CONSERVATION =				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	5,000		
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE =				
show detail below				
4711	Princ.- Long Term Bonds & Notes	215,000		215,000
4721	Interest-Long Term Bonds & Notes	99,900		98,418
4723	Int. on Tax Anticipation Notes	1,000		
4790-4799	Other Debt Service			
Page Sub-Totals		567,600	0	526,883

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				
show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment	62,500		55,193
4903	Buildings			15,122
4909	Improvements Other Than Bldgs.			41,518
OPERATING TRANSFERS OUT				
show detail below				
4912	To Special Revenue Fund			6,000
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	107,000		107,000
4916	To Expend, Trust Fund - not #4917			
4917	To Health Maint, Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	<i>169,500</i>	<i>0</i>	<i>224,833</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>2,517,800</i>	<i>0</i>	<i>2,498,316</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	440,556		440,556
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	4,984,435		4,984,435
4934	Taxes Assessed for State Educ.	934,126		934,126
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
TOTAL GENERAL FUND EXPENDITURES		8,876,917	0	8,857,433

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 the municipality's audited financials for more information on proprietary funds or capital project funds.

			Hampton Falls	
			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)	8,099,517	8,146,391	
3120	Land Use Change Taxes - General Fund	2,500	90	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	1,300	1,378	
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)			
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	70,000	56,191	
	Inventory Penalties			
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits	1,500	1,060	
3220	Motor Vehicle Permit Fees	470,000	458,369	
3230	Building Permits	15,000	20,165	
3290	Other Licenses, Permits & Fees	12,700	14,170	
3311-3319	From Federal Government			
	FROM STATE			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	99,868	99,868	
3353	Highway Block Grant	66,730	52,112	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement		13,022	
3359	Other (Including Railroad Tax)	5,002	2,090	
3379	From Other Governments			
	CHARGES FOR SERVICES			
3401-3406	Income from Departments	4,000	6,317	
3409	Other Charges			
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	6,500	13,523	
3502	Interest on Investments	7,500	7,442	
3503-3509	Other	800	5,212	
	INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds	14,000		
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds			
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				
TOTAL GENERAL FUND REVENUE		8,876,917	8,897,400	

General Fund Balance Sheet for Town/City of Hampton Falls 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	2,210,195	2,251,637
b. Investments	1030	10,175	4,072
c. Restricted Assets			
d. Taxes receivable	1080	444,069	443,630
e. Tax liens receivable	1110	138,175	217,359
f. Accounts receivable	1150		
g. Due from other governments	1260	64,085	
h. Due from other funds	1310	1,914	6,045
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
TOTAL ASSETS		2,868,613	2,922,743
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	42,218	38,482
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	2,514,392	2,533,797
f. Due to other funds	2080	5,538	5,422
g. Deferred revenue	2220	4,725	3,335
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
TOTAL CURRENT LIABILITIES		2,566,873	2,581,036
Fund equity *			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	42,280	21,133
e. Unassigned Fund Balance	2530	259,460	320,574
TOTAL FUND EQUITY		301,740	341,707
3. TOTAL LIABILITIES AND FUND EQUITY		2,868,613	2,922,743

*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 or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)						
A. GENERAL FUND BALANCE SHEET RECONCILIATION							
	Total Revenues From Page 5		8,897,400				
	Less Expenditures From Page 4		8,857,433				
	Increase (decrease)		39967				
	Ending Fund Equity From Balance Sheet		341,707				These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		301,740				
	Increase (decrease)		39967				
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075							
							Amount
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)						2,514,392
	2. ADD: School district assessment for current year						5,918,561
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)						8,432,953
	4. SUBTRACT: Payments made to school district						< 5,899,156 >
							(To balance sheet Acct # 2075, column c)
							2,533,797
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) *	-	-	-
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	-		-
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)	-	-	-
6. Excess of estimate (Add to revenue on page 5)	-	-	-
<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
<i>(From pgs 2-3 of tax collector's report) ></i>	Taxes :	Liens :	
	(a)	(b)	(c)
1. Uncollected, end of year	-	-	-
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ -	↓ -	↓ -
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	-	-	-

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