

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.

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.

Jeanne LaBrie
Donald M. Oas
Kathleen Batchelder

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) Vachon Clukey & Company PC	Signature <i>Vachon Clukey & Company PC</i>
Regular Office Hours 8:00 am - 5:00 pm, Monday - Friday	Email address vachonclukey@vachonclukey.com

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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

See accompanying independent accountant's compilation report

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	279,696		281,497
4140-4149	Election, Reg. & Vital Statistics	96,344		103,139
4150-4151	Financial Administration	234,935		228,613
4152	Property Assessment	56,157	2,200	48,641
4153	Legal Expense	42,500		36,223
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	82,378	4,000	78,949
4194	General Government Buildings	45,145	(3,500)	24,070
4195	Cemeteries	27,101		22,995
4196	Insurance	38,435		38,436
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY TOTAL -				
show detail below				
4210-4214	Police	1,375,460		1,344,418
4215-4219	Ambulance	20,000	(20,000)	
4220-4229	Fire	315,702		337,481
4240-4249	Building Inspection	70,351		69,267
4290-4298	Emergency Management	4,654		4,203
4298	Other (Incl. Communications)	97,120		100,571
AIRPORT/AVIATION CENTER TOTAL -				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL -				
show detail below				
4311	Administration	709,314		656,998
4312	Highways & Streets	279,202		270,515
4313	Bridges	2,501		2,080
4316	Street Lighting	31,000		32,180
4319	Other	29,007		26,076
SANITATION TOTAL -				
show detail below				
4321	Administration	205,970	1,000	194,795
4323	Solid Waste Collection			
4324	Solid Waste Disposal	187,350		184,698
4325	Solid Waste Facility Clean-up	26,745		21,303
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		4,267,067	(16,300)	4,107,168

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4152	Prior year carryover appropriation
4191-4193	PY encumbrances
4194	Budget transfer
4215-4219	Budget transfer
4321	PY encumbrances

See accompanying independent accountant's compilation report

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	2,998		1,670
4414	Pest Control	700		320
4415-4419	Health Agencies & Hosp. & Other	41,970	20,000	61,983
WELFARE show detail below				
4441-4442	Administration & Direct Assist.	172,425		170,155
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION show detail below				
4520-4529	Parks & Recreation	247,649		237,203
4550-4559	Library	298,895		295,231
4583	Patriotic Purposes	2,000		2,331
4589	Other Culture & Recreation		3,500	3,500
CONSERVATION show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	350		350
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	29,708		28,851
DEBT SERVICE show detail below				
4711	Princ.- Long Term Bonds & Notes	198,074	(53,462)	144,612
4721	Interest-Long Term Bonds & Notes	70,396	(31,567)	38,828
4723	Int. on Tax Anticipation Notes	1		
4790-4799	Other Debt Service			
Page Sub-Totals		1,065,166	(61,529)	984,814

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4415-4419	Budget transfer
4589	Budget transfer
4711	Budget transfer
4721	Budget transfer

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	1		
4902	Machinery, Vehicles & Equipment	25,000	70,000	26,380
4903	Buildings			
4909	Improvements Other Than Bldgs.	271,000	10,000	138,075
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water		85,029	85,029
	- Electric			
	- Airport			
4915	To Capital Reserve Fund			
4916	To Expend. Trust Fund - not #4917	7,000		7,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	303,001	165,029	256,484
	<i>Total Local Expenditure Sub-Totals</i>	5,625,234	87,200	5,348,466
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	1,492,031		1,492,031
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	6,023,512		6,023,512
4934	Taxes Assessed for State Educ.	1,081,297		1,081,297
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
LOCAL GENERAL FUND EXPENDITURES		14,222,074	87,200	13,945,306

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	PY encumbrances
4914	Budget transfer

			Jaffrey	
			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)	12,168,948	12,379,707	
3120	Land Use Change Taxes - General Fund	7,500	12,300	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	3,000	10,600	
3186	Payment in Lieu of Taxes	7,400	7,400	
3187	Excavation Tax (\$.02 cents per cu yd)	1,000	629	
3189	Other Taxes	32,849	271,928	
3190	Interest & Penalties on Delinquent Taxes	100,000	186,450	
	Inventory Penalties			
LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits	850	1,135	
3220	Motor Vehicle Permit Fees	615,000	678,308	
3230	Building Permits	11,500	18,934	
3290	Other Licenses, Permits & Fees	60,000	97,926	
3311-3319	From Federal Government		2,160	
FROM STATE				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	243,755	243,755	
3353	Highway Block Grant	165,540	168,037	
3354	Water Pollution Grant	48,800	48,800	
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	258	258	
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	11,750	15,280	
3379	From Other Governments	71,754	70,839	
CHARGES FOR SERVICES				
3401-3406	Income from Departments	75,000	134,291	
3409	Other Charges			
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property			
3502	Interest on Investments	8,500	12,859	
3503-3509	Other	6,550	8,303	
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	49,800	25,808	
3916	From Trust & Fiduciary Funds	56,720	76,166	
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		13,748,274	14,472,093	

See accompanying independent accountant's compilation report

General Fund Balance Sheet for Town/City of Jaffrey 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	4,981,176	7,473,202
b. Investments	1030	472,146	405,036
c. Restricted Assets			
d. Taxes receivable	1080	823,513	701,903
e. Tax liens receivable	1110	327,840	356,132
f. Accounts receivable	1150	1,074	21,739
g. Due from other governments	1260	44,289	23,100
h. Due from other funds	1310	2,308,335	1,805,764
i. Other current assets	1400	12,799	10,857
j. Tax deeded property (subject to resale)	1670	133,368	133,368
		9,104,540	10,931,101
LIABILITIES AND FUND BALANCES			
LIABILITIES			
a. Warrants and accounts payable	2020	192,045	143,067
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	3,243,065	3,314,879
f. Due to other funds	2080	3,526,853	4,793,335
g. Deferred revenue	2220	12,386	11,385
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	16,741	28,198
		6,991,090	8,290,864
FUND BALANCES			
a. Nonspendable Fund Balance	2440	145,167	143,225
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		112,160
d. Assigned Fund Balance	2490	85,000	33,516
e. Unassigned Fund Balance	2530	1,883,283	2,351,336
		2,113,450	2,640,237
		9,104,540	10,931,101

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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
Fire Station	\$ 250,000	General	8,600	4.22%	Jan 2011	\$ 8,600	\$ 8,600	\$ -	\$ -
Landfill Closure	1,191,000	General	Variable	5.3-6.1%	Jan 2013	175,000	-	60,000	115,000
Bridge	750,000	General	Variable	4.69%	Aug 2021	390,000	-	40,000	350,000
Water Mains	825,000	Water	75,000	5.08%	Jan 2021	825,000	-	75,000	750,000
Water System Improvement	2,355,000	Water	Variable	4.50%	July 2014	573,904	-	174,178	399,726
Sewer Facility Upgrade	933,681	Sewer	46,844	3.70%	Jan 2023	606,892	-	46,884	560,208
Community Center	200,000	General	Variable	3.0-5.0%	Aug 2024	200,000	-	15,000	185,000
Sewer Facility Upgrade	1,506,247	Sewer	75,312	3.67%	Jan 2025	1,129,685	-	75,312	1,054,373
Water Mains	850,000	Water	3,400	3.35%	Oct 2026	678,210	-	42,927	635,283
State Revolving Loan	1,339,172	Water	Variable	2.96%	Mar 2030	-	1,339,172	73,743	1,265,429
TOTAL	\$ 10,200,100					\$ 4,587,291	\$ 1,339,172	\$ 611,444	\$ 5,315,019

Remarks

See accompanying independent accountant's compilation report