

PDF FILED FY

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.

See Below ↓

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) Elizabeth Fox	Signature <i>Elizabeth Fox</i> 9/28/12
Regular Office Hours Monday-Friday 8-4:30	Email address efox@ci.keene.nh.us

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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	349,861		329,867
4140-4149	Election, Reg. & Vital Statistics	543,612		505,373
4150-4151	Financial Administration	1,309,780		1,262,917
4152	Property Assessment	405,606		408,832
4153	Legal Expense	359,019		368,554
4155-4159	Personnel Administration	273,861		261,663
4191-4193	Planning & Zoning	432,656	5,898	375,661
4194	General Government Buildings	1,288,944		1,272,029
4195	Cemeteries	300,955		250,092
4196	Insurance	(56,495)		329,130
4197	Advertising & Regional Assoc.	28,500		28,635
4199	Other General Government	1,096,116		992,386
PUBLIC SAFETY TOTAL - show detail below				
4210-4214	Police	6,238,663	174,693	5,880,479
4215-4219	Ambulance	1,317,691		1,316,788
4220-4229	Fire	4,221,277		4,352,400
4240-4249	Building Inspection	486,025		485,491
4290-4298	Emergency Management		127,806	127,806
4299	Other (Incl. Communications)	187,406	114,941	262,457
AIRPORT TOTAL - show detail below				
4301-4309	Airport Operations	520,975	624	491,939
TRANSPORTATION TOTAL - show detail below				
4311	Administration	1,073,513		1,084,389
4312	Highways & Streets	1,856,459		1,702,199
4313	Bridges	8,472		25,755
4316	Street Lighting	147,281		177,445
4319	Other	815,373		700,268
LANDFILL TOTAL - show detail below				
4321	Administration			
4323	Solid Waste Collection	5,704		4,478
4324	Solid Waste Disposal		61,965	61,965
4325	Solid Waste Facility Clean-up	32,437		17,666
4326-4329	Sewage Coll. & Disposal & Other			

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
	Other authorizations grants
4299	R2012-1 SWFMA Dispatch=90361

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	189,404		165,274
4414	Pest Control	51,000		51,000
4415-4419	Health Agencies & Hosp. & Other	165,114		90,001
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	263,141		250,895
4444	Intergovernmental Welfare Pymts	201,600		201,600
4445-4449	Vendor Payments & Other	609,000		375,109
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	984,839	14,000	977,870
4550-4559	Library	1,247,308		1,219,240
4583	Patriotic Purposes	2,000		2,000
4589	Other Culture & Recreation	38,045		35,423
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	1,700		755
4619	Other Conservation	935		600
4631-4632	Redevelopment and Housing	2,763	367,516	368,799
4651-4659	Economic Development	300	762,000	762,290
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	3,437,190		3,332,190
4721	Interest-Long Term Bonds & Notes	1,263,699		1,252,310
4723	Int. on Tax Anticipation Notes	145,455		57,432
4790-4799	Other Debt Service			

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
	Other authorizations grants
4520	R2011-34 Recreation MP 14,000

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
CAPITAL OUTLAY <i>(See detail below)</i>				
4901	Land			
4902	Machinery, Vehicles & Equipment	349,460		349,460
4903	Buildings		60,968	60,968
4909	Improvements Other Than Bldgs.	294,132	94,435	388,567
4912	To Special Revenue Fund	8,863,746	508,125	9,279,093
4913	To Capital Projects Fund	2,395,000	5,429,140	6,195,000
4914	To Enterprise Fund			
	- Sewer	8,159,876		7,213,240
	- Water	4,520,775	25,700	4,469,730
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	205,000		205,000
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
TOTAL CAPITAL OUTLAY				
4931	Taxes Assessed for County			6,235,211
4932	Taxes Assessed for Village Dist.			0
4933	Taxes Assessed for Local Educ.			24,785,466
4934	Taxes Assessed for State Educ.			4,298,528
4938	Payments to Other Governments			0
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds		23,939,397	5,962,965	27,157,063
		32,695,776	1,784,846	68,542,652

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
	Other authorizations - grants
4903/4909	R 2011-37 Library Mansard Roof & Windows 60,968/R2012-02 Air Electric Phase 3 94,435
4913	R 2011-26 RR Development Infrastructure 3,800,000/R2012-4 Courthouse Project 1,629,140
4912	R2012-22 Solid Waste Special Revenue Fund =508125

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.

City of Keene, NH	
	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)		56,934,154
3120	Land Use Change Taxes - General Fund	0	0
3121	Land Use Change Taxes - Conservation Fund	0	0
3180	Resident Taxes	0	0
3185	Timber Taxes	2,500	8,151
3186	Payment in Lieu of Taxes	67,911	64,183
3187	Excavation Tax (\$.02 cents per cu yd)	0	35
3189	Other Taxes	81,979	82,176
3190	Interest & Penalties on Delinquent Taxes	350,000	426,578
	Inventory Penalties	0	
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	85,475	85,878
3220	Motor Vehicle Permit Fees	2,400,000	2,384,164
3230	Building Permits	220,000	199,576
3290	Other Licenses, Permits & Fees	121,330	138,912
3311-3319	From Federal Government	0	134,312
	FEDERAL GRANTS		
3351	Shared Revenues	0	
3352	Meals & Rooms Tax Distribution	1,045,645	1,045,645
3353	Highway Block Grant	476,520	475,593
3354	Water Pollution Grant	20,412	0
3355	Housing & Community Development	0	1,129,516
3356	State & Federal Forest Land Reimbursement	0	0
3357	Flood Control Reimbursement	1,966	1,966
3359	Other (Including Railroad Tax)	25,000	13,627
3379	From Other Governments	682,958	668,614
	GRANTS FROM OTHERS		
3401-3406	Income from Departments	1,323,701	1,353,477
3409	Other Charges	149,000	171,770
	INVESTMENT REVENUE		
3501	Sale of Municipal Property	0	3,082
3502	Interest on Investments	265,000	199,350
3503-3509	Other	3,290,309	3,223,281
	REVENUE FROM SPECIAL FUNDS		
3912	From Special Revenue Funds	8,863,746	8,540,701
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)	7,494,464	7,650,317
	Water - (Offset)	4,520,774	4,966,863
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
	OTHER FINANCIAL REVENUE		
3934	Proceeds from Long Term Bonds & Notes	3,040,000	6,195,000
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	20,878,984	27,352,881
		13,649,706	68,744,040

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.

General Fund Balance Sheet for Town/City of

City of Keene, NH

or Optional Reporting Year = \$

2,012.0

A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	23,029,074	23,819,752
b. Investments	1030	27,808,967	25,959,638
c. Restricted Assets			
d. Taxes receivable	1080	388,586	351,369
e. Tax liens receivable	1110	1,836,140	1,641,081
f. Accounts receivable	1150	349,519	332,332
g. Due from other governments	1260	69,961	73,499
h. Due from other funds	1310	641,820	332,243
i. Other current assets	1400	424,072	425,964
j. Tax deeded property (subject to resale)	1670	41,644	49,227
		54,589,783	52,985,105
LIABILITIES			
a. Warrants and accounts payable	2020	366,440	594,105
b. Compensated absences payable	2030	291,232	165,375
c. Contracts payable	2050	499,704	222,830
d. Due to other governments	2070	8,499	78,089
e. Due to school districts	2075	0	0
f. Due to other funds	2080	18,953,714	18,900,502
g. Deferred revenue	2220	24,186,857	22,535,571
h. Notes payable - Current	2230	1,378,720	1,292,550
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	609,921	700,000
		46,295,087	44,489,021
FUND BALANCES			
a. Nonspendable Fund Balance	2440	424,072	425,964
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	1,099,218	307,841
e. Unassigned Fund Balance	2530	6,771,406	7,762,279
		8,294,696	8,496,084
		54,589,783	52,985,105

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1/9/12

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, special revenue, or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total Revenues From Page 5	68,744,040		
	Less Expenditures From Page 4	68,542,652		
	Increase (decrease)	201388		
	Ending Fund Equity From Balance Sheet	8,496,084		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	8,294,696		
	Increase (decrease)	201388		
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. ADD: School district assessment for current year		29,083,994	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		29,083,994	
	4. SUBTRACT: Payments made to school district		< 29,083,994 >	
	(To balance sheet Acct # 2075, column c)		-	
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) *	50,000	20,000	70,000
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	5,000	10,000	(15,000)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	5,000	2,000	(7,000)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	25,000	3,000	28,000
6. Excess of estimate (Add to revenue on page 5)	15,000	5,000	20,000
<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	
(From pgs. 2-3 of tax collector's report) >	Taxes	Liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	1,000,000	550,000	1,550,000
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 25,000	↓ 3,000	↓ 28,000
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	975,000	547,000	1,522,000

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

Reporting Year = Op FY Reporting Year = 2012

(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) 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
2002 GO Bonds	\$ 9,401,766	public impr.			3/5/2022	\$ 4,253,250	\$ -	\$ 492,500	3,760,750
2003 GO Bonds	5,391,161	public impr.			5/15/2023	2,655,000	-	325,000	2,330,000
2003 Refund Bonds	950,154	refunding			6/18/2015	261,814		78,087	183,727
2005 GO Bonds	9,187,549	public impr.			1/15/2026	6,345,000		565,000	5,780,000
2006 Refund Bonds	3,189,044	refunding			11/15/2027	2,410,942		193,180	2,217,762
2006 Refund Bonds	1,611,299	refunding			8/15/2020	730,758		83,097	647,661
2007 GO Bonds	1,455,000	public impr.			7/15/2027	1,050,000		130,000	920,000
2008 GO Bonds	3,155,000	public impr.			7/15/2026	2,634,350		260,325	2,374,025
2009 GO Bonds	3,680,000	public impr.			5/1/2020	3,305,000		375,000	2,930,000
2010 GO Bonds	9,295,000	public impr.			4/15/2031	9,295,000		830,000	8,465,000
2011 GO Bonds	4,203,600	public impr.			6/1/2022	-	4,203,600	-	4,203,600
TOTAL	\$ 51,519,573					\$ 32,941,114	\$ 4,203,600	\$ 3,332,189	\$ 33,812,525

Remarks

MS-5 Financial Report of the Budget Town/City Name

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

(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) Date of final payment	(g) Bonds o/s at beginning of year	(h) Bonds issued this year	(i) Bonds retired this year	(j) Bonds o/s at end of year
Black Brook	\$ 1,044,635	water infra	\$			\$ 715,538	\$	\$ 105,819	\$ 609,719
Water Dist. Improvements	74,490	water infra				49,953		7,972	41,981
Treatment Facility	2,606,000	water infra				445,000		225,000	220,000
Treatment Facility	1,046,677	water infra				190,000		96,667	93,333
Water Supply Protection	411,722	water infra				147,175		30,190	116,985
Sewer LV/Rehab	336,807	sewer infra				91,311		27,840	63,471
Advanced Treatment	390,000	sewer infra				292,500		19,500	273,000
Sewer Main Improvements	1,310,000	sewer infra				982,500		65,500	917,000
Black Brook	381,261	sewer infra				260,712		38,556	222,156
Priority Cleaning/Improvement	1,915,000	sewer infra				1,295,000		205,000	1,090,000
Improvement/Inspection	1,890,000	sewer infra				1,635,650		189,675	1,445,975
TOTAL	\$ 11,406,592					\$ 6,105,339		\$ 1,011,719	\$ 5,093,620

Remarks