

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:

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.

Paul A. Robson

[Signature]

[Signature]

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)

Sheryl A Pratt

Regular Office Hours

8:00 AM to 5:00 PM

Signature

Sheryl A. Pratt

Email address

spratt@plodzik.com

FOR DRA USE ONLY

RECEIVED

JUL 12 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	89,546		87,105
4140-4149	Election, Reg. & Vital Statistics	60,756		59,197
4150-4151	Financial Administration	95,079		86,747
4152	Property Assessment	23,855		24,133
4153	Legal Expense	37,500		28,205
4155-4159	Personnel Administration	12,967		12,967
4191-4193	Planning & Zoning	7,037		4,114
4194	General Government Buildings	48,188		54,442
4195	Cemeteries	17,000		17,000
4196	Insurance	52,479		52,083
4197	Advertising & Regional Assoc.	2,606		2,607
4199	Other General Government	2		655
4210-4214	Police	385,010		396,208
4215-4219	Ambulance	1		2,452
4220-4229	Fire	132,359		114,914
4240-4249	Building Inspection	10,200		10,369
4290-4298	Emergency Management	750		2,200
4299	Other (Incl. Communications)	48,304		47,520
4301-4309	Airport Operations			
4311	Administration			
4312	Highways & Streets	469,483		581,931
4313	Bridges			
4316	Street Lighting	20,000		20,496
4319	Other	98,041		
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	202,551		190,441
4325	Solid Waste Facility Clean-up			
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)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4331	Administration			
4332	Water Services	26,500		
4335-4339	Water Treatment, Conserv. & Other			
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
4411	Administration	500		
4414	Pest Control	1		
4415-4419	Health Agencies & Hosp. & Other	28,476		28,476
4441-4442	Administration & Direct Assist.	25,000		22,653
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
4520-4529	Parks & Recreation	10,800		11,074
4550-4559	Library	66,762		66,762
4583	Patriotic Purposes	1,000		937
4589	Other Culture & Recreation	1		
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	1		
4711	Princ.- Long Term Bonds & Notes	26,935		23,839
4721	Interest-Long Term Bonds & Notes	4,502		2,826
4723	Int. on Tax Anticipation Notes	7,000		8,131
4790-4799	Other Debt Service	1,000		

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
4901	Land	1		
4902	Machinery, Vehicles & Equipment	466,001		223,966
4903	Buildings	22,001		236
4909	Improvements Other Than Bldgs.	11,000		17,975
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer	210,349		
	- Water	136,741		26,500
	- Electric			
	- Airport			
4915	To Capital Reserve Fund			
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
4931	Taxes Assessed for County	166,337		166,337
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	1,475,956		1,475,956
4934	Taxes Assessed for State Educ.	255,043		255,043
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		4,755,621	0	4,126,497

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.

Financial Report of the Budget - Town/City of

Lisbon	
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
3110	Property Taxes (commitment less overlay)	3,111,259	3,172,357
3120	Land Use Change Taxes - General Fund	9,490	13,009
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	16,900	12,015
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)	1,464	1,465
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	110,000	103,189
	Inventory Penalties		
3210	Business Licenses & Permits	4,123	4,274
3220	Motor Vehicle Permit Fees	228,450	222,365
3230	Building Permits	3,145	3,590
3290	Other Licenses, Permits & Fees	3,780	4,255
3311-3319	From Federal Government	60,000	
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	71,251	71,252
3353	Highway Block Grant	95,827	95,824
3354	Water Pollution Grant	14,139	
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	1,364	1,397
3379	From Other Governments	15,000	17,200
3401-3406	Income from Departments	223,600	214,907
3409	Other Charges		
3501	Sale of Municipal Property	30,900	907
3502	Interest on Investments	500	640
3503-3509	Other	1,565	4,239
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)	240,349	
	Water - (Offset)	161,741	
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	19,000	19,000
3916	From Trust & Fiduciary Funds		29
3917	Transfers from Conservation Fund		
3934	Proceeds from Long Term Bonds & Notes	303,000	199,404
Less Proprietary Funds or Capital Project Funds			
		4,726,847	4,161,318

General Fund Balance Sheet for Town/City of

Lisbon

2011

or Optional Reporting Year = n/a

a. Cash and equivalents	1010	491,305	360,847
b. Investments	1030	5,153	5,156
c. Restricted Assets			
d. Taxes receivable	1080	348,715	382,856
e. Tax liens receivable	1110	228,146	381,944
f. Accounts receivable	1150	45,574	1,617
g. Due from other governments	1260	662	2,200
h. Due from other funds	1310	26,283	29
i. Other current assets	1400		34,199
j. Tax deeded property (subject to resale)	1670		
		1,145,838	1,168,848
a. Warrants and accounts payable	2020	30,079	17,122
b. Compensated absences payable	2030	13,123	16,041
c. Contracts payable	2050		
d. Due to other governments	2070	45,086	43,978
e. Due to school districts	2075	787,513	800,839
f. Due to other funds	2080	39,603	25,613
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		915,404	903,593
a. Nonspendable Fund Balance	2440		34,199
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	8,935	28,463
e. Unassigned Fund Balance	2530	221,499	202,593
		230,434	265,255
		1,145,838	1,168,848

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 <i>(to assist in balance sheet preparation)</i>			
	Total Revenues From Page 5		4,161,318	
	Less Expenditures From Page 4		4,126,497	
	Increase (decrease)		34821	
	Ending Fund Equity From Balance Sheet		265,255	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		230,434	
	Increase (decrease)		34821	
	1. School district liability at beg. of year <i>(From balance sheet Acct # 2075, column b)</i>		787,513	
	2. ADD: School district assessment for current year		1,730,999	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>		2,518,512	
	4. SUBTRACT: Payments made to school district		< 1,717,673 >	
	<i>(To balance sheet Acct # 2075, column c)</i>		800,839	
	1. Short-term (TANS) debt at beginning of year	\$		
	2. ADD: New issues during current year		1,233,131	
	3. SUBTRACT: Issues retired during current year	<	1,233,131	>
	4. Short-term (TANS) debt outstanding at end of year <i>(Lines 1 + 2 - 3)</i> <i>(To balance sheet in Acct # 2230, column c)</i>		-	
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES				

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	29,113	50,000	79,113
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	1,081	10,911	(11,992)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	1,058	1,956	(3,014)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	8,010	7,990	16,000
6. Excess of estimate (Add to revenue on page 5)	18,964	29,143	48,107
<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>			
	(a)	(b)	(c)
1. Uncollected, end of year	390,866	389,934	780,800
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 8,010	↓ 7,990	↓ 16,000
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c)	382,856	381,944	764,800

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

