

PDF 11/5/12

UFB-981,353

SG 11/2/12

MS-5

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Pittsfield

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

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: 10-23-12

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. Fogel
Gregory J. Colby
Andrew D. Durr
Eric K. [unclear]

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

Signature *Gregory Colby*

Regular Office Hours 8-5, M-F

Email address GCOLBY@PL002JK.COM

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RECEIVED

OCT 26 2012

MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

MS-5
Rev. 01/12

MS-5

Financial Report of the Budget - Town/City of

Town/City Name

Reporting Year =

2011

OP FY Reporting Year = n/a

| 1 | 2 | 3 | 4 | 5 |
|-----------|-------------------------------------|------------------------------------|--|---------------------|
| Acct. # | EXPENDITURE | Voted Appropriations Final MS-2 | Other Authorizations* Explain Below | Actual Expenditures |
| | GENERAL GOVERNMENT | | | |
| 4130-4139 | Executive | 112,841 | | 115,907 |
| 4140-4149 | Election, Reg. & Vital Statistics | 73,930 | | 73,226 |
| 4150-4151 | Financial Administration | 125,086 | | 119,970 |
| 4152 | Property Assessment | 41,900 | | 10,479 |
| 4153 | Legal Expense | 23,000 | | 16,370 |
| 4155-4159 | Personnel Administration | 154,133 | | 140,985 |
| 4191-4193 | Planning & Zoning | 5,100 | | 7,040 |
| 4194 | General Government Buildings | 62,151 | | 70,057 |
| 4195 | Cemeteries | 300 | | 216 |
| 4196 | Insurance | 53,000 | | 48,563 |
| 4197 | Advertising & Regional Assoc. | 7,225 | | 7,237 |
| 4199 | Other General Government | 0 | | 17,081 |
| | BLDG SAFETY TOTAL | | | |
| 4210-4214 | Police | 834,876 | | 888,022 |
| 4215-4219 | Ambulance | 465,913 | | 472,604 |
| 4220-4229 | Fire | 108,085 | | 101,886 |
| 4240-4249 | Building Inspection | 34,650 | | 22,163 |
| 4290-4298 | Emergency Management | 1,750 | | 475 |
| 4299 | Other (Incl. Communications) | 0 | | 9,285 |
| | AIRPORT/AUTOTON CENTER TOTAL | | | |
| 4301-4309 | Airport Operations | | | |
| | HIGHWAYS | | | |
| 4311 | Administration | 183,954 | | 185,002 |
| 4312 | Highways & Streets | 575,977 | | 488,257 |
| 4313 | Bridges | 0 | | 0 |
| 4316 | Street Lighting | 19,060 | | 20,420 |
| 4319 | Other | 0 | | 147,926 |
| | UTILITIES TOTAL | | | |
| 4321 | Administration | 0 | | 0 |
| 4323 | Solid Waste Collection | 0 | | 0 |
| 4324 | Solid Waste Disposal | 157,337 | | 156,335 |
| 4325 | Solid Waste Facility Clean-up | 0 | | 0 |
| 4326-4329 | Sewage Coll. & Disposal & Other | 0 | | 0 |

| Acct. # | Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers) |
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MS-5

Financial Report of the Budget - Town/City of

Town/City Name

OP FY Reporting Year = n/a

| 1 | 2 | 3 | 4 | 5 |
|-----------|---|---------------------------------|-------------------------------------|---------------------|
| Acct # | EXPENDITURE | Voted Appropriations Final MS-2 | Other Authorizations* Explain Below | Actual Expenditures |
| | | | | |
| 4331 | Administration | 0 | | |
| 4332 | Water Services | 0 | | |
| 4335-4339 | Water Treatment, Conserv. & Other | 133,825 | | |
| | | | | |
| 4351-4352 | Admin. and Generation | 0 | | |
| 4353 | Purchase Costs | 0 | | |
| 4354 | Electric Equipment Maintenance | 0 | | |
| 4359 | Other Electric Costs | 0 | | |
| | | | | |
| 4411 | Administration | 0 | | 0 |
| 4414 | Pest Control | 9,013 | | 7,211 |
| 4415-4419 | Health Agencies & Hosp. & Other | 0 | | 0 |
| | | | | |
| | WELFARE show detail below | | | |
| 4441-4442 | Administration & Direct Assist. | 98,059 | | 92,593 |
| 4444 | Intergovernmental Welfare Pymts | 3,931 | | 3,931 |
| 4445-4449 | Vendor Payments & Other | 0 | | 0 |
| | | | | |
| | CULTURE & RECREATION show detail below | | | |
| 4520-4529 | Parks & Recreation | 24,591 | | 23,434 |
| 4550-4559 | Library | 65,867 | | 0 |
| 4583 | Patriotic Purposes | 4,250 | | 4,119 |
| 4589 | Other Culture & Recreation | 0 | | 0 |
| | | | | |
| | CONSERVATION show detail below | | | |
| 4611-4612 | Admin & Purch. of Nat. Resources | 650 | | 724 |
| 4619 | Other Conservation | 0 | | |
| | | | | |
| 4631-4632 | Redevelopment and Housing | 0 | | |
| 4651-4659 | Economic Development | 10,000 | | |
| | | | | |
| | DEBT SERVICE show detail below | | | |
| 4711 | Princ.- Long Term Bonds & Notes | 0 | | |
| 4721 | Interest-Long Term Bonds & Notes | 0 | | |
| 4723 | Int. on Tax Anticipation Notes | 15,000 | | 16,060 |
| 4790-4799 | Other Debt Service | 0 | | 0 |
| | | | | |
| | | 365,189 | 0 | 148,072 |

| Acct # | Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-funding appropriations; grants; agents on capital reserve or trust transfers) |
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MS-5

Financial Report of the Budget - Town/City of

Town/City Name

Reporting Year =

2011

OP FY Reporting Year = n/a

| 1 | 2 | 3 | 4 | 5 |
|--------------------------------------|-----------------------------------|------------------------------------|--|---------------------|
| Acct. # | EXPENDITURE | Voted Appropriations Final MS-2 | Other Authorizations* Explain Below | Actual Expenditures |
| | | 50,530 | | 426 |
| 4901 | Land | 0 | | 296,191 |
| 4902 | Machinery, Vehicles & Equipment | 0 | | 7,844 |
| 4903 | Buildings | 245,398 | | 0 |
| 4909 | Improvements Other Than Bldgs. | | | |
| | | | | 65,867 |
| 4912 | To Special Revenue Fund | | | 1,382,027 |
| 4913 | To Capital Projects Fund | | | 0 |
| 4914 | To Enterprise Fund | 625,057 | | 286,725 |
| | - Sewer | | | |
| | - Water | | | |
| | - Electric | | | |
| | - Airport | | | |
| 4915 | To Capital Reserve Fund | 88,000 | | 88,000 |
| 4916 | To Expend. Trust Fund - not #4917 | 25,000 | | 25,000 |
| 4917 | To Health Maint. Trust Funds | | | 0 |
| 4918 | To Nonexpendable Trust Funds | | | 0 |
| 4919 | To Fiduciary Funds | | | 0 |
| | | 1,033,965 | 0 | 2,168,060 |
| | | 4,230,459 | | 5,418,317 |
| PAYMENTS TO OTHER GOVERNMENTS | | | | |
| 4931 | Taxes Assessed for County | | | 664,400 |
| 4932 | Taxes Assessed for Village Dist. | | | 0 |
| 4933 | Taxes Assessed for Local Educ. | | | 4,392,786 |
| 4934 | Taxes Assessed for State Educ. | | | 616,174 |
| 4939 | Payments to Other Governments | | | 0 |
| | | 870,455 | | 1,668,752 |
| | | 3,568,984 | 0 | 9,444,266 |

| Acct. # | Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers) |
|---------|---|
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NOTE: N.J. 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.

MS-5

Financial Report of the Budget - Town/City of

| | | | Town/City Name | |
|---|---|---|-----------------|----------------------|
| | | | 2011 | Reporting Year |
| | | | n/a | Op FY Reporting Year |
| | | | 4 | |
| Acct # | SOURCE OF REVENUE | Estimated Revenues Used to Set Tax Rate | Actual Revenues | |
| | | 2,243,176 | 7,797,352 | |
| 3110 | Property Taxes (commitment less overlay) | 0 | 0 | |
| 3120 | Land Use Change Taxes - General Fund | 0 | 0 | |
| 3121 | Land Use Change Taxes - Conservation Fund | 0 | 0 | |
| 3180 | Resident Taxes | 2,576 | 2,577 | |
| 3185 | Timber Taxes | 9,300 | 9,526 | |
| 3186 | Payment in Lieu of Taxes | 66 | 66 | |
| 3187 | Excavation Tax (\$.02 cent/cu per cu yd) | 0 | 0 | |
| 3189 | Other Taxes | 150,000 | 166,959 | |
| 3190 | Interest & Penalties on Delinquent Taxes | | | |
| | Inventory Penalties | | | |
| LICENSES, PERMITS & FEES | | | | |
| 3210 | Business Licenses & Permits | 0 | 0 | |
| 3220 | Motor Vehicle Permit Fees | 430,000 | 451,621 | |
| 3230 | Building Permits | 19,400 | 20,006 | |
| 3290 | Other Licenses, Permits & Fees | 9,075 | 11,921 | |
| 3311-3319 | From Federal Government | 0 | 121,276 | |
| GRANTS | | | | |
| 3351 | Shared Revenues | 0 | 0 | |
| 3352 | Movs & Rooms Tax Distribution | 183,396 | 183,396 | |
| 3353 | Highway Block Grant | 119,098 | 121,079 | |
| 3354 | Water Pollution Grant | | 0 | |
| 3355 | Housing & Community Development | | 0 | |
| 3356 | State & Federal Forest Land Reimbursement | | 0 | |
| 3357 | Flood Control Reimbursement | | 0 | |
| 3359 | Other (Including Railroad Tax) | 254,398 | 16,954 | |
| 3379 | From Other Governments | | | |
| CHARGES FOR SERVICES | | | | |
| 3401-3406 | Income from Departments | 50,500 | 99,785 | |
| 3409 | Other Charges | | | |
| MISCELLANEOUS REVENUES | | | | |
| 3501 | Sale of Municipal Property | 13,800 | 14,213 | |
| 3502 | Interest on Investments | | 700 | |
| 3503-3509 | Other | 1,200 | 6,135 | |
| INVESTING OPERATING TRANSFERS IN | | | | |
| 3912 | From Special Revenue Funds | 103,897 | 309,304 | |
| 3913 | From Capital Projects Funds | | 1,509,693 | |
| 3914 | From Enterprise Funds | | 0 | |
| | Sewer - (Offset) | 336,733 | 327,133 | |
| | Water - (Offset) | | | |
| | Electric - (Offset) | | | |
| | Airport - (Offset) | | | |
| 3915 | From Capital Reserve Funds | 10,000 | 10,000 | |
| 3916 | From Trust & Fiduciary Funds | | 0 | |
| 3917 | Transfers from Conservation Fund | | 0 | |
| OTHER FINANCING SOURCES | | | | |
| | Use of Fund Balance/Debt Proceeds | 502,824 | | |
| | Loss Proprietary Funds or Capital Project Funds | 870,455 | 1,836,826 | |
| | | 3,568,984 | 9,342,870 | |

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues are 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/City Name | | 2011 |
|---|------|----------------------------------|-------------|-----------|
| | | or Optional Reporting Year = n/a | | |
| | Year | Beginning of Year | End of Year | |
| | (a) | (b) | (c) | (d) |
| a. Cash and equivalents | 1010 | 1,159,625 | | 1,557,461 |
| | 1030 | 51,387 | | 60,587 |
| b. Investments | | 0 | | 0 |
| c. Restricted Assets | | | | |
| d. Taxes receivable (See Section D, page 7) | 1080 | 863,872 | | 984,816 |
| e. Tax liens receivable (See Section D, page 7) | 1110 | 651,048 | | 513,802 |
| f. Accounts receivable | 1150 | 12,771 | | 36,911 |
| | 1260 | 0 | | 37,187 |
| g. Due from other governments | | | | |
| | 1310 | 367,969 | | 156,090 |
| h. Due from other funds | | | | |
| | 1400 | 32,975 | | 40,450 |
| i. Other current assets | | | | |
| | 1670 | 0 | | 0 |
| j. Tax deeded property (subject to resale) | | | | |
| | | 3,139,647 | | 3,387,304 |
| LIABILITIES | | | | |
| a. Warrants and accounts payable | 2020 | 76,636 | | 57,634 |
| b. Compensated absences payable | 2030 | 0 | | 0 |
| c. Contracts payable | 2050 | 0 | | 0 |
| | 2070 | 0 | | 235 |
| d. Due to other governments | | | | |
| | 2075 | 1,754,261 | | 1,893,960 |
| e. Due to school districts | | | | |
| | 2080 | 0 | | 227,946 |
| f. Due to other funds | | | | |
| | 2220 | 700 | | 875 |
| g. Deferred revenue | | | | |
| | 2230 | 0 | | 0 |
| h. Notes payable - Current | | | | |
| | 2250 | 0 | | 0 |
| i. Bonds payable - Current | | | | |
| | 2270 | 0 | | 0 |
| j. Other payables | | | | |
| | | 1,831,597 | | 2,180,650 |
| FUND BALANCES | | | | |
| a. Nonspendable Fund Balance | 2440 | 0 | | 40,450 |
| b. Restricted Fund Balance | 2450 | 0 | | 0 |
| c. Committed Fund Balance | 2460 | 0 | | 0 |
| d. Assigned Fund Balance | 2490 | 247,475 | | 184,851 |
| e. Unassigned Fund Balance | 2530 | 1,060,575 | | 981,353 |
| | | 1,308,050 | | 1,206,654 |
| | | 3,139,647 | | 3,387,304 |

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) | | | |
|--|--|-----------|--|
| REVENUE AND EXPENDITURE RECONCILIATION | | | |
| Total Revenues From Page 5 | | 9,342,870 | |
| Less Expenditures From Page 4 | | 9,444,266 | |
| Increase (decrease) | | (101396) | |
| Ending Fund Equity From Balance Sheet | | 1,206,654 | |
| Less Beginning Fund Equity From Balance Sheet | | 1,308,050 | |
| Increase (decrease) | | (101396) | |
| LIABILITY AND SCHOOL DISTRICT LIABILITY ACCOUNTS | | | |
| 1. School district liability at beg. of year (From balance sheet Acct # 2075, column b) | | 1,754,261 | |
| 2. ADD: School district assessment for current year | | 6,693,360 | |
| 3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2) | | 7,447,621 | |
| 4. SUBTRACT: Payments made to school district (To balance sheet Acct # 2075, column c) | | 5,555,081 | |
| | | 1,893,960 | |
| LIABILITY AND ANTICIPATION NOTES | | | |
| 1. Short-term (TANS) debt at beginning of year | | 1,000,000 | |
| 2. ADD: New issues during current year | | 1,000,000 | |
| 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** | | | |

These cells should be equal

10/8/5

