

\$ 1,602,720

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 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 I have examined the information contained in this report and to the best of my belief it is true, correct and complete.

[Handwritten signatures]

PREPARER

Under penalties of perjury, I declare that I have examined the information contained in this report 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) **TINA CONNOR** Signature *Tina Connor*

Regular Office Hours **M-F 8:00 AM to 4:15 PM** Email address **tconnor@weare.nh.gov**

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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	209,030		210,060
4140-4149	Election, Reg. & Vital Statistics	130,688		142,894
4150-4151	Financial Administration	146,526		171,194
4152	Property Assessment	85,500		87,000
4153	Legal Expense	54,000		92,386
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	25,341		23,663
4194	General Government Buildings	53,308		51,824
4195	Cemeteries	91,828	60,000	49,821
4196	Insurance	156,255		156,255
4197	Advertising & Regional Assoc.	7,125		6,957
4199	Other General Government	73,030		
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	1,321,559		1,329,672
4215-4219	Ambulance	8,000		
4220-4229	Fire	265,548	55,000	314,744
4240-4249	Building Inspection	89,321		88,536
4290-4298	Emergency Management	4,150		4,027
4299	Other (Incl. Communications)	1,640		1,113
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	1,601,683	400,000	1,570,677
4313	Bridges			
4316	Street Lighting	4,000		4,349
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	346,219		351,999
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up	6,000	6,000	5,820
4326-4329	Sewage Coll. & Disposal & Other	12,939		
<i>Page Sub-Totals</i>		4,693,690	521,000	4,662,991

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	2,100		2,496
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	4,711		3,989
4414	Pest Control	15,606		10,119
4415-4419	Health Agencies & Hosp. & Other			
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	38,962		19,458
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	40,388		39,533
4550-4559	Library	176,567		167,052
4583	Patriotic Purposes	500		500
4589	Other Culture & Recreation			
CONSERVATION =				
show detail below				
4611-4612	Admin.& Purch. of Nat. Resources	1,207		735
4619	Other Conservation	10,000	10,000	14,966
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	1,500		
DEBT SERVICE =				
show detail below				
4711	Princ.- Long Term Bonds & Notes	180,000		180,000
4721	Interest-Long Term Bonds & Notes	38,143		38,109
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		509,684	10,000	476,957

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			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund		95,935	95,935
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- 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			
	<i>Page Sub-Totals</i>	0	95,935	95,935
	<i>Total Local Expenditure Sub-Totals</i>	5,203,374	626,935	5,235,883
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County		877,737	877,737
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.		11,089,002	11,089,002
4934	Taxes Assessed for State Educ.		1,800,822	1,800,822
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
TOTAL GENERAL FUND EXPENDITURES		5,203,374	14,394,496	19,003,444

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 Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

Financial Report of the Budget - Town/City of

TOWN OF WEARE	
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)		16,153,699
3120	Land Use Change Taxes - General Fund	15,000	31,978
3121	Land Use Change Taxes - Conservation Fund		95,935
3180	Resident Taxes		
3185	Timber Taxes	11,426	24,154
3186	Payment in Lieu of Taxes	4,047	4,047
3187	Excavation Tax (\$.02 cents per cu yd)	4,688	4,870
3189	Other Taxes	12,939	
3190	Interest & Penalties on Delinquent Taxes	150,000	168,078
	Inventory Penalties		
LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits	2,150	2,440
3220	Motor Vehicle Permit Fees	1,290,000	1,325,135
3230	Building Permits	17,000	28,913
3290	Other Licenses, Permits & Fees	81,325	88,394
3311-3319	From Federal Government		
FROM STATE			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	392,418	392,418
3353	Highway Block Grant	284,194	284,194
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	618	618
3357	Flood Control Reimbursement	17,903	17,903
3359	Other (Including Railroad Tax)		
3379	From Other Governments	1,500	2,220
CHARGES FOR SERVICES			
3401-3406	Income from Departments	136,030	208,672
3409	Other Charges	65,000	71,139
MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	1,500	1,500
3502	Interest on Investments	3,000	3,965
3503-3509	Other	10,200	
INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds	20,000	14,966
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	45,500	24,608
3916	From Trust & Fiduciary Funds	10,000	3,229
3917	Transfers from Conservation Fund		
OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
TOTAL GENERAL FUND REVENUE		2,576,438	18,953,075

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		TOWN OF WEARE		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	4,919,102	5,692,914
b. Investments		1030		
c. Restricted Assets				
d. Taxes receivable		1080	1,005,348	811,043
e. Tax liens receivable		1110	581,434	730,697
f. Accounts receivable		1150	33,518	23,501
g. Due from other governments		1260	59,859	21,839
h. Due from other funds		1310	430,467	317,611
i. Other current assets		1400		
j. Tax deeded property (subject to resale)		1670		
TOTAL ASSETS			7,029,728	7,597,605
B. LIABILITIES AND FUND EQUITY		Acct. #	Beginning of Year	End of year
Current liabilities		(a)	(b)	(c)
a. Warrants and accounts payable		2020	148,839	119,034
b. Compensated absences payable		2030	183,981	142,613
c. Contracts payable		2050		
d. Due to other governments		2070		
e. Due to school districts		2075	4,543,649	5,339,824
f. Due to other funds		2080	440,351	381,652
g. Deferred revenue		2220	60,387	11,762
h. Notes payable - Current		2230		
i. Bonds payable - Current		2250		
j. Other payables		2270		
TOTAL CURRENT LIABILITIES			5,377,207	5,994,885
Fund equity *				
a. Nonspendable Fund Balance		2440		
b. Restricted Fund Balance		2450		
c. Committed Fund Balance		2460		
d. Assigned Fund Balance		2490		
e. Unassigned Fund Balance		2530	1,653,089	1,602,720
TOTAL FUND EQUITY			1,653,089	1,602,720
3. TOTAL LIABILITIES AND FUND EQUITY			7,030,296	7,597,605

*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, 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	18,953,075		
	Less Expenditures From Page 4	19,003,444		
	Increase (decrease)	(50369)		
	Ending Fund Equity From Balance Sheet	1,602,720		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	1,653,089		
	Increase (decrease)	(50369)		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075		Amount		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		4,543,649	
	2. ADD: School district assessment for current year		12,889,824	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		17,433,473	
	4. SUBTRACT: Payments made to school district		< 12,093,649 >	
	(To balance sheet Acct # 2075, column c)		5,339,824	✓
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				

Supplemental Page
Revolving Funds and Conservation Funds

Please provide information regarding revenues, expenditures, and outstanding balances for Conservation Fund and each revolving fund under RSA 31:95-d.

Name of Fund	Revenues	Expenditures	Balance Remaining in Fund
Forest Fund	46,082	21,151	58,818
Conservation Fund	144,785	5,742	309,192
Spec Detail Revolv	147,710	119,052	49,383
Transfer Revolving	47,374	38,980	597
EMT/Fire Revolving	90,000	86,650	34,638