

PDF 8/3/12

# 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.

*[Handwritten signatures]*

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\_\_\_\_\_  
\_\_\_\_\_

### 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) Roberts & Greene, PLLC	Signature <i>Roberts &amp; Greene, PLLC</i>
Regular Office Hours 8-4:00 M-F	Email address troberts@roberts-greene.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

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>GENERAL GOVERNMENT TOTAL =</b> show detail below				
4130-4139	Executive	328,420		307,377
4140-4149	Election, Reg. & Vital Statistics	1,405		1,039
4150-4151	Financial Administration			
4152	Property Assessment			
4153	Legal Expense	10,000		8,994
4155-4159	Personnel Administration		324,565	304,445
4191-4193	Planning & Zoning	38,921		36,663
4194	General Government Buildings		41,090	58,709
4195	Cemeteries	36,100		28,831
4196	Insurance	114,472		114,737
4197	Advertising & Regional Assoc.			
4199	Other General Government	370,655	(365,655)	
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	574,375		575,105
4215-4219	Ambulance	287,801	(287,801)	
4220-4229	Fire	96,348		152,252
4240-4249	Building Inspection	22,793		18,284
4290-4298	Emergency Management	300		335
4299	Other (Incl. Communications)	124,388		104,514
<b>AIRPORT/AVIATION CENTER TOTAL =</b> show detail below				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b> show detail below				
4311	Administration			
4312	Highways & Streets	710,095	50,000	723,556
4313	Bridges			
4316	Street Lighting	29,720		28,174
4319	Other			
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	525,891		478,448
4325	Solid Waste Facility Clean-up	4,400		
4326-4329	Sewage Coll. & Disposal & Other	206,667	(206,667)	
<b>Page Sub-Totals</b>		<b>3,482,751</b>	<b>(444,468)</b>	<b>2,941,463</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4155-4159	Allocating Other General Government
4194	Allocating Other General Government
4215-4219	Transfer to Ambulance Fund
4312	Budgetary transfer
4326-4329	Transfer to Sewer Fund

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
<b>WATER DISTRIBUTION &amp; TREATMENT =</b> show detail below				
4331	Administration	261,300	(261,300)	
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
<b>ELECTRIC =</b> show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
<b>HEALTH =</b> show detail below				
4411	Administration	500		
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	17,566		18,089
<b>WELFARE =</b> show detail below				
4441-4442	Administration & Direct Assist.	56,802		57,572
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION =</b> show detail below				
4520-4529	Parks & Recreation	11,185		12,262
4550-4559	Library	203,299	(203,299)	
4583	Patriotic Purposes	750		750
4589	Other Culture & Recreation	27,200		27,210
<b>CONSERVATION =</b> show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	3,500		3,082
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
<b>DEBT SERVICE =</b> show detail below				
4711	Princ.- Long Term Bonds & Notes		19,680	17,721
4721	Interest-Long Term Bonds & Notes			1,950
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service	19,680	(19,680)	
<b>Page Sub-Totals</b>		<b>601,782</b>	<b>(464,599)</b>	<b>136,636</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4331	Transfer to Water Fund
4550-4559	Transfer to Library Fund
4711	Reallocated
4790-4799	Reallocated

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>CAPITAL OUTLAY</b> show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment	190,871	(50,000)	124,502
4903	Buildings	50,000	20,000	6,075
4909	Improvements Other Than Bldgs.	10,000		3,500
<b>OPERATING TRANSFERS OUT</b> show detail below				
4912	To Special Revenue Fund		286,160	304,000
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	345,280		345,280
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<b>Page Sub-Totals</b>	<b>596,151</b>	<b>256,160</b>	<b>783,357</b>
	<b>Total Local Expenditure Sub-Totals</b>	<b>4,680,684</b>	<b>(652,907)</b>	<b>3,863,456</b>
<b>PAYMENTS TO OTHER GOVERNMENTS</b>				
4931	Taxes Assessed for County	412,460		412,460
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	5,277,881		5,277,881
4934	Taxes Assessed for State Educ.	901,534		901,534
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>11,272,559</b>	<b>(652,907)</b>	<b>10,455,331</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	Budgetary transfer
4903	Encumbrance
4912	Transfers to Library and Ambulance Funds

**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.

WILTON	
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
	<b>TAXES</b>		
3110	Property Taxes (commitment less overlay)	9,125,547	9,261,652
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund	2,500	
3180	Resident Taxes		
3185	Timber Taxes	5,000	18,806
3186	Payment in Lieu of Taxes	6,174	7,784
3187	Excavation Tax (\$.02 cents per cu yd)	5,800	5,880
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	20,000	69,796
	Inventory Penalties		
	<b>LICENSES, PERMITS &amp; FEES</b>		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	500,000	504,507
3230	Building Permits	7,500	7,153
3290	Other Licenses, Permits & Fees	19,200	18,621
3311-3319	From Federal Government		
	<b>FROM STATE</b>		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	164,244	164,244
3353	Highway Block Grant	131,913	131,983
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	540	540
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	70	3,366
3379	From Other Governments	99,940	
	<b>CHARGES FOR SERVICES</b>		
3401-3406	Income from Departments	72,000	429,806
3409	Other Charges	374,353	
	<b>MISCELLANEOUS REVENUES</b>		
3501	Sale of Municipal Property		
3502	Interest on Investments	11,000	11,441
3503-3509	Other	117,048	45,537
	<b>INTERFUND OPERATING TRANSFERS IN</b>		
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)	206,667	
	Water - (Offset)	261,300	
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	134,763	29,493
3916	From Trust & Fiduciary Funds	7,000	6,337
3917	Transfers from Conservation Fund		
	<b>OTHER FINANCING SOURCES</b>		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds or Capital Project Funds		
		11,272,559	10,716,946

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 or capital project funds.

General Fund Balance Sheet for Town/City of

WILTON

2011

or Optional Reporting Year = n/a

<b>A. ASSETS</b>	<b>Acct. #</b>	<b>Beginning of Year</b>	<b>End of year</b>
<b>Current assets</b>	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
a. Cash and equivalents	1010	3,346,801	3,119,519
b. Investments	1030	826,149	832,264
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	530,717	525,101
e. Tax liens receivable (See Section D, page 7)	1110	214,585	276,071
f. Accounts receivable	1150	4,849	22,303
g. Due from other governments	1260	3,865	
h. Due from other funds	1310	30,068	30,486
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
<b>TOTAL ASSETS</b>		<b>4,957,034</b>	<b>4,805,744</b>
<b>B. LIABILITIES AND FUND EQUITY</b>	<b>Acct. #</b>	<b>Beginning of Year</b>	<b>End of year</b>
<b>Current liabilities</b>	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
a. Warrants and accounts payable	2020	24,955	8,038
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	3,496,703	3,034,432
f. Due to other funds	2080		
g. Deferred revenue	2220		21,525
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		44,758
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,521,658</b>	<b>3,108,753</b>
<b>FUND EQUITY</b>			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	20,000	68,932
d. Assigned Fund Balance	2490	10,000	
e. Unassigned Fund Balance	2530	1,405,376	1,628,059
<b>TOTAL FUND EQUITY</b>		<b>1,435,376</b>	<b>1,696,991</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>4,957,034</b>	<b>4,805,744</b>

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 or capital project funds.

MS-5	<b>RECONCILIATION</b> (to assist in balance sheet preparation)					
<b>A: GENERAL FUND BALANCE SHEET RECONCILIATION</b>						
	Total Revenues From Page 5		10,716,946			
	Less Expenditures From Page 4		10,455,331			
	Increase (decrease)		261615			
	Ending Fund Equity From Balance Sheet		1,696,991			These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		1,435,376			
	Increase (decrease)		261615			
<b>B: RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>						
			<b>Amount</b>			
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)					3,496,703
	2. ADD: School district assessment for current year					6,179,415
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)					9,676,118
	4. SUBTRACT: Payments made to school district					< 6,641,686 >
						(To balance sheet Acct # 2075, column c)
						3,034,432
<b>C: RECONCILIATION OF TAX ANTICIPATION NOTES</b>						
			<b>Amount</b>			
	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)					-
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>						

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
<b>A. USE OF OVERLAY &amp; ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS</b>			
	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	35,604	14,396	50,000
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	21,338	21,853	(43,191)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	29,039	94	(29,133)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	25,000	25,000	50,000
6. Excess of estimate (Add to revenue on page 5)	(39,773)	(32,551)	(72,324)
<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>B. TAXES/LIENS RECEIVABLE WORKSHEET</b>			
	Acct #1080	Acct.#1110	TOTALS
	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	550,101	301,071	851,172
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 25,000	↓ 25,000	↓ 50,000
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	525,101	276,071	801,172

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





